

MINUTES OF THE SENATE EDUCATION COMMITTEE.

The meeting was called to order by Chairperson Senator Dwayne Umbarger at 1:35 p.m. on February 13, 2003 in Room 123-S of the Capitol.

All members were present except:

Committee staff present: Kathie Sparks, Legislative Research  
Theresa Kiernan, Revisor of Statutes  
Judy Steinlicht, Secretary

Conferees appearing before the committee: Theresa Kiernan, Revisor of Statutes  
Jack Hawn, KPERS  
Jim Edwards, KASB  
Barbara Hinton, Legislative Division of Post Audit  
Senator Bill Bunten

Others attending: See attached list

**SB60--Employment of certain teachers following retirement**

Theresa Kiernan, Revisor of Statutes, explained amendments to **SB60** that were discussed at the February 12, 2003 Committee meeting. This bill with the proposed amendments would allow school districts to rehire teachers or superintendents in their same district after their retirement and not be subject to the \$15,000 salary cap in the current law and it does nothing to effect the application of tenure or due process. (Attachment 1)

A motion was made by Senator Schodorf to adopt the amendments to **SB60** as drafted by staff. Seconded by Senator Teichman. Motion carried.

Chairman Umbarger introduced a group of people from Kansas Farm Bureau who were visiting the Capitol and the Committee meeting today.

Jack Hawn, KPERS, was introduced to explain the fiscal impact of **SB60**. The impact of the bill was estimated because it is unknown the number of people that may take advantage of this bill. It is estimated that if 100 teachers take advantage, the cost could be \$8.20 million and 500 could cost as much as \$38.7 million. (Attachment 2)

Senator Downey expressed a concern on **SB60** with the 2 tiers of employees the bill creates. She doesn't understand why a teacher would want to stay in his own district with no contract rights when he could travel a few miles to another district and have all his rights protected. Her proposed amendment would remove lines 33 thru 37 on page 3 and remove lines 10 and 11 on page 6. Another point was raised as to whether these teachers should continue to contribute to KPERS. A number of concerns remain and it was the consensus of the Committee to study the bill and the amendments prior to further action.

**SB5--School Districts; funds**

Jim Edwards, KASB, was scheduled to comment on three bills scheduled for hearing today; **SB5**, **SB39** and **SB121**. KASB believes that it is premature to make comments as an opponent or proponent to these bills until the Task Force on School District Budget makes its report. KASB is not opposed to the new funds on **SB5**, however, there are other bills in front of the Legislature suggesting that districts reduce the number of funds. On **SB39**, KASB supports providing patrons with information that clarifies budgets as well as provides accountability. **SB121** makes major changes that may or may not be part of the task force report, therefore, KASB feels that we need to hear the report from the task force prior to any action. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE SENATE EDUCATION COMMITTEE at 1:35 p.m. on February 13, 2003 in Room 123-S of the Capitol.

**SB39--School district budgeting of certain moneys**

Senator Bill Buntin offered support for **SB39** to provide that schools would be required to budget Federal funds. (Attachment 4)

Barbara Hinton, Legislative Division of Post Audit, provided background information on **SB39** and her testimony only relates to Section 3, Lines 17 thru 20. School districts are required to spend all the revenues available to them in their major operating funds, whether or not they spend the funds that year. The requirement forces districts to inflate their projected expenditure which distorts budget-year information, and it makes it impossible to determine a district's actual spending plans. (Attachment 5) Post audit presented an amendment. (Attachment 6)

**SB121--School district budgets**

Senator Bill Buntin, in view of the time limitation, gave the Committee a brief background of his efforts to establish a simplified school budget. (Attachment 7) Chairman Umbarger assured Senator Buntin that **SB121** would be rescheduled for hearings at a later date.

Meeting was adjourned at 2:30 p.m. The next meeting is scheduled for February 17, 2003 at 1:30 p.m. in Room 123S.

**SENATE EDUCATION COMMITTEE GUEST LIST**

DATE - 2.13.03

<u>NAME</u>	<u>REPRESENTING</u>
BILL Brady	-SFFF-
Hershel Paoz	Cit-
Rudy Simpson	FB
Charles Heath	Sen Emter
Carolyn Brock	A + R - Municipal Service
Steve Seawall	" "
Chris O'Alumbrough RN	KSNA
Erin M Riley LPN	NCCC nursing school
Nora Peterson	Lafayette Co. Farm Bureau
Matt Heddleston	" "
Rupen Shaffer	" "
Brett O'Connor	" "
Tairan Murphy	" "
Amber Hess	" "
Keith Hazell	" "
Stacy Pollard	" "
Doug Glenn	USD 501
Brad Stauffer	"
Hilary Rossion	KS Farm Bureau
Christa Fraigon	" " "
Jill Banjet	" " "
Chris Clarke	Legislative Post Audit
Barb Hinton	" " "

**SENATE EDUCATION COMMITTEE GUEST LIST**

DATE - 2/8/03

<u>NAME</u>	<u>REPRESENTING</u>
Brylla Scott	USA
Kent Hukal	VSA
Danielle C. Began	Myself ☺ KSU Student
Jocelyn Carrier	Myself
Mary Cassien	"
Myrna Bartel	KSNA
Debbie Saito	Kansas Farm Bureau
Larry Hoobler	" " "
Tim Rooney	SHAWNEE MISSION SCHOOL DISTRICT
Cherie L. Blair	KSNA - Student Assoc.
Debi Hardison	Intern - Sen Hensley
James C. Johnson	Intern - Sen. Corbin
Julie Hutchinson	KSNA
Mina Kim	KSNA
Glava Parsons	KSNA
Naomi Olsch	KSNA
Amy Postel	KSNA
Mindy Jewett	KSNA
Barbie Call	KSNA
Stacey Ramsey	KSNA
Emily K. Kimuh	KSNA
Crystal Ackel	KSNA/ESU
Kimberly Garrison	KSNA day at legislature/ESU





**SENATE BILL No. 60**

By Committee on Education

1-23

Senate Education  
2-13-03  
Attachment 1

9 AN ACT concerning retirement; relating to certain school retirants; em-  
10 ployment after retirement; requiring certain duties of state board of  
11 education and legislative educational planning committee; amending  
12 K.S.A. ~~72-5437~~, 72-5445, 72-7513 and 74-4914 and K.S.A. 2002 Supp. ✓  
13 46-1208a and repealing the existing sections.  
14

15 *Be it enacted by the Legislature of the State of Kansas:*

16 Section 1. K.S.A. 2002 Supp. 46-1208a is hereby amended to read  
17 as follows: 46-1208a. (a) The legislative educational planning committee  
18 is hereby established and shall be composed of 13 members, seven of  
19 whom shall be members of the house of representatives and six of whom  
20 shall be senators. Members of the legislative educational planning com-  
21 mittee shall be appointed by the legislative coordinating council. The  
22 legislative coordinating council shall determine the number of members  
23 of the committee who shall be members of the majority party and the  
24 number of members of the committee who shall be members of the  
25 minority party. The committee shall be permanent with membership  
26 changing from time to time as the legislative coordinating council shall  
27 determine.

28 (b) The legislative educational planning committee shall plan for pub-  
29 lic and private postsecondary education in Kansas, including vocational  
30 and technical education; explore, study and make recommendations con-  
31 cerning preschool and K-12 education in Kansas; review implementation  
32 of legislation relating to educational matters; and consider such other  
33 matters as the legislative coordinating council may assign. The committee  
34 shall annually make a report and recommendations to the legislature and  
35 the governor and may cause the same to be published separately from  
36 other documents which are required by law to be submitted to the leg-  
37 islative coordinating council. The reports and recommendations of the  
38 committee shall include a developmental schedule for implementation of  
39 educational goals established by the committee. The committee shall  
40 from time to time update such schedule as new or additional information  
41 developed or refined. *During the 2006 summer interim, the committee*  
42 *shall conduct a review of the utilization of retirants employed as teachers*  
43 *in hard-to-fill teaching disciplines pursuant to the provisions of subsection*

Section 1. LEPC is directed to study the utilization of retirants as authorized by this act during the 2006 summer interim.

1 K.S.A. 74-4914, and amendments thereto, and submit as a part of  
 2 the committee's annual report and recommendations to the legislature,  
 3 such findings and recommendations as to the continued utilization of such  
 4 retirants as teachers not subject to the provisions of subsection (5) of  
 5 K.S.A. 74-4914, and amendments thereto.

6 (c) The provisions of the acts contained in article 12 of chapter 46 of  
 7 the Kansas Statutes Annotated, and amendments thereto, applicable to  
 8 special committees shall apply to the legislative educational planning com-  
 9 mittee to the extent that the same do not conflict with the specific pro-  
 0 visions of this act applicable to the committee.

1 (d) Upon request of the legislative educational planning committee,  
 2 the state board of regents and the state board of education shall provide  
 3 consultants from the faculties and staffs of institutions and agencies under  
 4 the respective control and jurisdiction thereof.

5 (e) The legislative educational planning committee shall meet upon  
 6 call of its chairperson and may introduce such legislation as it deems  
 7 necessary in performing its functions.

8 Sec. 2. K.S.A. 72-5437 is hereby amended to read as follows: 72-

9 5437. (a) All contracts of employment of teachers, as defined in K.S.A.  
 0 72-5436, and amendments thereto, except contracts entered into under  
 1 the provisions of K.S.A. 72-5412a, and amendments thereto, and *contracts*  
 2 *with retirants to whom the provisions of subsection (5) of K.S.A.*  
 3 *74-4914, and amendments thereto, do not apply shall be deemed to con-*  
 4 *tinue for the next succeeding school year unless written notice of termi-*  
 5 *nation or nonrenewal is served as provided in this subsection. Except as*  
 6 *provided by subsection (b), written notice to terminate a contract may be*  
 7 *served by a board upon any teacher prior to the time the contract has*  
 8 *been completed, and written notice of intention to nonrenew a contract*  
 9 *shall be served by a board upon any teacher on or before May 1. A teacher*  
 10 *shall give written notice to a board that the teacher does not desire con-*  
 11 *tinuation of a contract on or before May 15 or, if applicable, not later*  
 12 *than 15 days after final action is taken by the board upon termination of*  
 13 *professional negotiation absent a binding agreement under article 54 of*  
 14 *chapter 72 of Kansas Statutes Annotated, whichever is the later date.*

15 (b) Terms of a contract may be changed at any time by mutual con-  
 16 sent of both a teacher and a board.

17 Sec. 3. K.S.A. 72-5445 is hereby amended to read as follows: 72-

18 5445. (a) (1) Subject to the provisions of subsection (b), the provisions of  
 19 K.S.A. 72-5438 through 72-5443, and amendments thereto, apply only to:

20 (A) Teachers who have completed not less than three consecutive years  
 21 employment, and been offered a fourth contract, in the school district,  
 22 area vocational-technical school or community college by which any such  
 23 teacher is currently employed; and (B) teachers who have completed not

Sec. 2. Continuing contract provisions; notification  
 dates.

[Committee agreed to delete 2/12/03]

Sec. 3. Due process hearing provisions; who is or  
 is NOT covered by K.S.A. 72-5438 through 72-5443.

[Amendment on next page]

1 less than two consecutive years of employment, and been offered a third  
 2 contract, in the school district, area vocational-technical school or com-  
 3 munity college by which any such teacher is currently employed if at any  
 4 time prior to the current employment the teacher has completed the years  
 5 of employment requirement of subpart (A) in any school district, area  
 6 vocational-technical school or community college in this state.

7 (2) Any board may waive, at any time, the years of employment  
 8 requirements of provision (1) for any teachers employed by it.

9 (3) The provisions of this subsection are subject to the provisions of  
 0 K.S.A. 72-5446, and amendments thereto.

1 (b) The provisions of K.S.A. 72-5438 through 72-5443, and amend-  
 2 ments thereto, do not apply to any teacher whose certificate has been  
 3 nonrenewed or revoked by the state board of education for the reason  
 4 that the teacher: (1) Has been convicted of a felony under the uniform  
 5 controlled substances act; (2) has been convicted of a felony described in  
 6 any section of article 34 of chapter 21 of the Kansas Statutes Annotated  
 7 or an act described in K.S.A. 21-3412 or K.S.A. 2001 Supp. 21-3412a,  
 8 and amendments thereto, if the victim is a minor or student; (3) has been  
 9 convicted of a felony described in any section of article 35 of chapter 21  
 0 of the Kansas Statutes Annotated, or has been convicted of an act de-  
 1 scribed in K.S.A. 21-3517 and amendments thereto, if the victim is a  
 2 minor or student; (4) has been convicted of any act described in any  
 3 section of article 36 of chapter 21 of the Kansas Statutes Annotated; (5)  
 4 has been convicted of a felony described in article 37 of chapter 21 of  
 5 the Kansas Statutes Annotated; (6) has been convicted of an attempt  
 6 under K.S.A. 21-3301, and amendments thereto, to commit any act spec-  
 7 ified in this subsection; (7) has been convicted of any act which is de-  
 8 scribed in K.S.A. 21-4301, 21-4301a or 21-4301c, and amendments  
 9 thereto; (8) has been convicted in another state or by the federal govern-  
 0 ment of an act similar to any act described in this subsection; or (9) has  
 1 entered into a criminal diversion agreement after having been charged  
 2 with any offense described in this subsection.

3 (c) *The provisions of K.S.A. 72-5438 through 72-5443, and amend-  
 4 ments thereto, do not apply to any teacher who is a retirant from school  
 5 employment of the Kansas public employees retirement system to whom  
 6 the provisions of subsection (5) of K.S.A. 74-4914, and amendments  
 7 thereto, do not apply.*

8 Sec. 4. K.S.A. 72-7513 is hereby amended to read as follows: 72-

9 3. In general, but not by way of limitation, consonant with other ap-  
 0 plicable statutory provisions, the state board of education shall:

1 (a) Adopt and maintain standards, criteria, guidelines or rules and  
 2 regulations for the following:

3 (1) School libraries and other educational materials with the excep-

Excludes these “retired” teachers from the due  
 process hearing requirements.

1 tion of textbooks;

2 (2) courses of study and curriculum;

3 (3) accreditation of schools including elementary and secondary, pub-  
4 lic and nonpublic;

5 (4) certification of administrators, teachers, counselors, school nurses  
6 and supervisors of school districts and of the state department of edu-  
7 cation and of teachers and administrators of nonpublic schools; and

8 (b) administer the laws of this state concerning the matters named in  
9 this section and all other matters relating to general supervision of the  
10 public schools and institutions under supervision of the state board of  
11 education; and

12 (c) for the purposes of subsection (5) of K.S.A. 74-4914, and amend-  
13 ments thereto, determine and make available a list of hard-to-fill teaching  
14 disciplines in which there is a critical shortage of teachers. Each year, the  
15 board shall review and, if necessary, revise such list. Upon request of a  
16 school district, the board may designate a vacant position for a teacher  
17 in such district which is not listed as a hard-to-fill teaching discipline as  
18 a position in a hard-to-fill teaching discipline for such district. After re-  
19 view of the school district's request and any supporting documentation  
20 required by the board, the board may designate such position as a hard-  
21 to-fill teaching discipline for such school district. The board shall prom-  
22 ulgate rules and regulations, if necessary, to implement the provisions of  
23 this subsection and subsection (5) of K.S.A. 74-4914, and amendments  
24 thereto, relating to the employment after retirement of teachers in a hard-  
25 to-fill teaching discipline.

26 Sec. 5. K.S.A. 74-4914 is hereby amended to read as follows: 74-  
27 4914. (1) The normal retirement date for a member of the system shall  
28 be the first day of the month coinciding with or following termination of  
29 employment with any participating employer not followed by employ-  
30 ment with any participating employer within 30 days and the attainment  
31 of age 65 or, commencing July 1, 1993, age 62 with the completion of 10  
32 years of credited service or the first day of the month coinciding with or  
33 following the date that the total of the number of years of credited service  
34 and the number of years of attained age of the member is equal to or  
35 more than 85. In no event shall a normal retirement date for a member  
36 be before six months after the entry date of the participating employer  
37 by whom such member is employed. A member may retire on the normal  
38 retirement date or on the first day of any month thereafter upon the filing

39 with the office of the retirement system of an application in such form  
40 and manner as the board shall prescribe. Nothing herein shall prevent  
41 any person, member or retirant from being employed, appointed or  
42 elected as an employee, appointee, officer or member of the legislature.  
43 Elected officers may retire from the system on any date on or after the

Sec. 4. State Board of Education directed to deter-  
mine hard-to-fill teaching disciplines.

Provides a procedure for a school board to request  
the SBOE to designate a hard-to-fill teaching discipline  
for the individual school district.

Sec. 5. Exempts these "retirants" from the yearly  
\$15,000 compensation cap in order for them not  
to lose retirement benefits.

1 attainment of the normal retirement date, but no retirement benefits  
2 payable under this act shall be paid until the member has terminated  
3 such member's office.

4 (2) No retirant shall make contributions to the system or receive serv-  
5 ice credit for any service after the date of retirement.

6 (3) Any member who is an employee of an affiliating employer pur-  
7 suant to K.S.A. 74-4954b and amendments thereto and has not withdrawn  
8 such member's accumulated contributions from the Kansas police and  
9 firemen's retirement system may retire before such member's normal  
10 retirement date on the first day of any month coinciding with or following  
11 the attainment of age 55.

12 (4) Any member may retire before such member's normal retirement  
13 date on the first day of any month coinciding with or following termination  
14 of employment with any participating employer not followed by employ-  
15 ment with any participating employer within 30 days and the attainment  
16 of age 55 with the completion of 10 years of credited service, but in no  
17 event before six months after the entry date, upon the filing with the  
18 office of the retirement system of an application for retirement in such  
19 form and manner as the board shall prescribe.

20 (5) If a retirant who retired on or after July 1, 1988, is employed or  
21 appointed in or to any position or office for which compensation for serv-  
22 ice is paid in an amount equal to \$15,000 or more in any one such calendar  
23 year, by any participating employer for which such retirant was employed  
24 or appointed during the final two years of such retirant's participation,  
25 such retirant shall not receive any retirement benefit for any month for  
26 which such retirant serves in such position or office. The participating  
27 employer shall report to the system within 30 days of when the compen-  
28 sation paid to the retirant is equal to or exceeds any limitation provided  
29 by this section. Any retirant employed by a participating employer shall  
30 not make contributions nor receive additional credit under such system  
31 for such service except as provided by this section. Upon request of the  
32 executive director of the system, the secretary of revenue shall provide  
33 such information as may be needed by the executive director to carry out  
34 the provisions of this act. The provisions of this subsection shall not apply  
35 to retirants employed as substitute teachers or officers, employees or  
36 appointees of the legislature. *Commencing July 1, 2003, and ending June*  
37 *30, 2007, the provisions of this subsection shall not apply to retirants who*  
38 *her retired under the provisions of subsection (1), or, if such retirant*  
39 *red under the provisions of subsection (4) were retired more than 30*  
40 *days prior to July 1, 2003, and who were employed as teachers in a hard-*  
41 *to-fill teaching discipline during such period pursuant to the provisions*  
42 *of this act, except that the provisions of this act may continue to apply*  
43 *after June 30, 2007, to any such retirant still determined by such retirant's*



1 participating employer to be teaching in a hard-to-fill teaching discipline.

2 For purposes of this subsection: "Hard-to-fill teaching discipline" means  
3 a teaching discipline in which there is a critical shortage of teachers as  
4 determined and specified by the state board of education. Determination  
5 of whether an individual teacher is teaching in a hard-to-fill teaching  
6 discipline and whether the provisions of this act shall not apply to such  
7 individual teacher shall be made by the participating employer of such  
8 teacher in conformity with the determination made by the state board of  
9 education as provided in K.S.A. 72-7513, and amendments thereto and  
10 nothing contained in this act provides a continuing contractual right be-  
11 yond the term of the contract pursuant to this subsection or a vested right  
12 in any retirement benefit or other benefit provided in this subsection. The  
13 provisions of this subsection shall not apply to members of the legislature  
14 prior to January 8, 2000. The provisions of this subsection shall not apply  
15 to any other elected officials prior to the term of office of such elected  
16 official which commences on or after July 1, 2000. The provisions of this  
17 subsection shall apply to any other elected official on and after the term  
18 of office of such other elected official which commences on or after July  
19 1, 2000. Except as otherwise provided, commencing January 8, 2001, the  
20 provisions of this subsection shall apply to members of the legislature.  
21 For determination of the amount of compensation paid pursuant to this  
22 subsection, for members of the legislature, compensation shall include  
23 any amount paid as provided pursuant to subsections (a), (b), (c) and (d)  
24 of K.S.A. 46-137a, and amendments thereto, or pursuant to K.S.A. 46-  
25 137b, and amendments thereto. Notwithstanding any provision of law to  
26 the contrary, when a member of the legislature is paid an amount of  
27 compensation of \$15,000 or more in any one calendar year, the member  
28 may continue to receive any amount provided in subsections (b) and (d)  
29 of K.S.A. 46-137a, and amendments thereto, and still be entitled to re-  
30 ceive such member's retirement benefit.

31 (6) For purposes of this section, any employee of a local governmental  
32 unit which has its own pension plan who becomes an employee of a  
33 participating employer as a result of a merger or consolidation of services  
34 provided by local governmental units, which occurred on January 1, 1994,  
35 may count service with such local governmental unit in determining  
36 whether such employee has met the years of credited service require-  
37 ments contained in this section.

38 Sec. 6. K.S.A. ~~72-5497~~, 72-5445, 72-7513 and 74-4914 and K.S.A.  
39 2002 Supp. 46-1208a are hereby repealed. ✓

40 Sec. 7. This act shall take effect and be in force from and after its  
41 publication in the Kansas register.

(A)

; and (B) "teacher" shall have the meaning ascribed thereto by K.S.A. 72-5410, and amendments thereto

72-5410. **Definitions.** As used in this act: (a) "Teacher" shall mean and include teachers, supervisors, principals, superintendents and any other professional employees who are required to hold a teacher's or school administrator's certificate in any public school.

(b) "Governing body" and "board of education" shall mean the board of education of any public school district.

February 7, 2003

The Honorable Dwayne Umbarger, Chairperson

Senate Committee on Education

Statehouse, Room 401-S

Topeka, Kansas 66612

Dear Senator Umbarger:

SUBJECT: Fiscal Note for SB 60 by Senate Committee on Education

In accordance with KSA 75-3715a, the following fiscal note concerning SB 60 is respectfully submitted to your committee.

SB 60 makes several amendments to current law regarding employment of retired teachers. First, the bill exempts retired teachers who return to work from the teacher due process procedures in current law. The bill also directs the State Board of Education to determine and make available a list of hard-to-fill teaching disciplines in which there is a critical shortage of teachers. This list would be reviewed every year. The State Board would issue rules and regulations, if necessary, to carry out the provisions of employment of retired teachers in hard-to-fill disciplines. The bill defines hard-to-fill teaching discipline as a discipline in which there is a critical shortage of teachers, as determined and specified by the State Board of Education. The State Board of Education would also make the determination on whether the teacher was teaching in one of these disciplines.

*Senate Education*

*2-13-03*

*Attachment* <sup>2/12/2003 4:28 PM</sup>

The bill exempts retired teachers from the \$15,000 cap on annual earnings, if they are qualified to teach in a hard-to-fill discipline. This exemption applies only from July 1, 2003, to June 30, 2007, unless the employing school district continues to determine the teacher is in a hard-to-fill teaching discipline. Under current law, if a retired teacher returns to work with the same employer from which he or she retired, a \$15,000 earning limit applies. Upon reaching that threshold, the teacher must either quit to continue receiving benefits or continue working and let his or her benefits be suspended for the rest of the year. Finally, the bill directs the Legislative Educational Planning Committee to review the utilization of retired teachers in hard-to-fill disciplines in the 2006 interim and report on the review to the 2007 Legislature.

According to an actuarial study of this bill, if the teachers who are permitted to continue receiving KPERS benefits while working for the same school district come from the ranks of teachers who would have retired anyway, or from those retired in previous years, there would be a negligible fiscal effect to the KPERS Fund. However, if this bill entices members to retire who otherwise would have remained active KPERS members, there would be a cost.

In addition to the increase in actuarial liability resulting from additional members retiring earlier than assumed, this bill has the potential to affect the contribution rate for the KPERS system in another way. Since the retiring teachers remain in their current positions, they are not replaced initially with a new employee as currently occurs. This will reduce the covered payroll for the system, or at a minimum, result in a lower covered payroll than would otherwise have occurred. Because the contribution rate is developed by dividing the dollar amount of normal cost and the payment on the unfunded actuarial liability by the covered payroll, a decrease in the covered payroll will result in an increase in the contribution rate.

Although it is reasonable to expect that changes in SB 60 might affect retirement rates in future years, it is difficult to predict exactly how it would change the retirement pattern. For this reason, a range of additional retirements is used, rather than just a single, fixed number. The bill's cost to the KPERS Fund was determined by measuring the difference in the unfunded actuarial liability and actuarial contribution rate for the December 31, 2003 actuarial valuation, assuming additional retirements of 100, 250, and 500, and that members remained in their current position. The results are noted below:

	<u>Number of Additional Retirements</u>		
	<i>(Dollars in Millions)</i>		
	<u>100</u>	<u>250</u>	<u>500</u>
Increase in Unfunded Actuarial Liability	\$8.20	\$20.40	\$38.70

Increase in Actuarial Contribution	\$0.47	\$1.18	\$2.24
Decrease in Estimated Payroll	\$5.50	\$13.70	\$27.50
Net Effect on Total Actuarial Contribution Rate	0.08%	0.12%	0.16%

According to KPERS, there would be no administrative costs to the agency with enactment of SB 60. Any fiscal effect resulting from enactment of SB 60 is not accounted for in *The FY 2004 Governor's Budget Report*.

Sincerely,

Duane A. Goossen  
Director of the Budget

cc: Dale Dennis, Education  
Jack Hawn, KPERS

2-3





Testimony on **School District Budgets**  
before the  
**Senate Education Committee**

by

**Jim Edwards, Governmental Relations Specialist**  
Kansas Association of School Boards

**February 13, 2003**

Mr. Chair and Members of the Committee:

Thank you for allowing me to present comments from the KASB concerning not only the bills you are hearing today but also the issue of school district budgets in general.

Let me start by saying that KASB is supportive of efforts that would clarify, for the general public, the budgets of their local school districts. We supported the creation of the School District Budget Review Task Force by the legislature and believe that the report from this task force, to be released in the next 2 weeks, should be reviewed before action is taken on any of the related bills that you have in front of you. We believe that using this report as a starting point will help bring clarity to the bills you have in front of you, and provide budgets that patrons desire. Any action before this report is issued would be premature.

Having said that, we also believe that our appearance as proponents or opponents on the bills you are hearing today would also be premature without this report. We would take this opportunity to make general comments on all three measures.

SB 5 – This measure would establish new funds within district budgets. While we as an organization don't have problems with these new funds, I would remind the committee that there are measures in front of the legislature suggesting that districts reduce the number of funds.

SB 39 – As stated earlier, we support providing patrons with information that clarifies budgets as well as provides accountability.

SB 121 – This measure makes major changes that might or might not be part of the school district budget review task force report. I would once again emphasize that since the legislature created this task force, it would probably be best to use their report as the starting point.

I thank you for the opportunity to appear before you today. I welcome the opportunity to reappear in front of this Committee and to provide further comments on these measures once the task force report is finalized and reviewed by the legislature.

*Senate Education  
2-13-03  
Attachment 3*



Home Address:  
1101 SW 30TH STREET  
TOPEKA, KANSAS 66611  
(785) 266-6514

Capitol Office:  
STATE CAPITOL, ROOM 460-E  
TOPEKA, KANSAS 66612  
(785) 296-7374  
[bunten@senate.state.ks.us](mailto:bunten@senate.state.ks.us)

STATE OF KANSAS



COMMITTEE ASSIGNMENTS:

Member: COMMERCE  
EDUCATION  
LEGISLATIVE POST AUDIT  
WAYS AND MEANS

SENATOR BILL BUNTEN

**Testimony  
on  
SB 39**

**Senate Education Committee  
February 13, 2003**

Mr. Chairman and members of the Senate Education Committee:

Senate Bill 39 is a response to the Legislative Post Audit Study of three school districts conducted last winter by the Division.

In that audit it was noted that school districts in Kansas are not required to budget Federal funds. It also noted that surrounding states, although also not required to budget these moneys, in fact do budget them.

The Post Audit study included these paragraphs:

“We discovered during this audit that the Department of Education does not include federal entitlement grants districts receive and spend in the statistical reports it submits to the National Center for Education Statistics (NCES). We also found that other states apparently do report these federal entitlement grants. Department officials stated they weren’t aware that federal moneys weren’t being reported.

The summary information Kansas school districts report to the Department of Education shows that federal entitlement funds accounted for about \$115 million in expenditures in fiscal year 2001. If a significant portion of these expenditures were for instructional purposes, this reporting difference could help explain why NCES reports rank Kansas so low compared to other states in the percent of its school district budget spent on instruction.”

The amount of these dollars is significant and I’ve been told that my district, U.S.D. 501, does not appropriate in its budget 13 million dollars of federal funds. In response to this situation, and my personal feeling that all monies available to the school districts should be included in the budget, I asked that SB 39 be drafted.

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section 2, and amendments thereto, the budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

New Sec. 2. When preparing the budget for the ensuing budget year of the school district, the district shall budget to expend only the amount estimated to be spent from each fund of the school district.

Whenever it is otherwise authorized by law that unexpended moneys in a fund of a school district may be carried forward into such fund for the next budget year, the budget of the school district shall reflect any ending balance in such fund which the school district estimates will be carried forward to the next budget year.

Nothing in this section shall be construed as prohibiting school districts from spending amounts in excess of the amount estimated for expenditure.

Sec. 3. K.S.A. 79-2927 is hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.



LEGISLATURE OF KANSAS  
**LEGISLATIVE DIVISION OF POST AUDIT**

800 SOUTHWEST JACKSON STREET, SUITE 1200  
 TOPEKA, KANSAS 66612-2212

TELEPHONE (785) 296-3792

Barb Hinton, Legislative Post Auditor

FAX (785) 296-4482

January 21, 2003

E-MAIL: lpa@lpa.state.ks.us

Mr. Chairman and members of the Committee, thank you for allowing me to appear before you to provide background information related to SB 39. The focus of my testimony is on New Section 3 (lines 17-20), which would implement a recommendation from our audit, *School District Budgets: Determining Ways To Structure the Budget Document To Make It Understandable and Allow for Meaningful Comparisons*. My testimony does not address other parts of the bill.

During our audit, we found that K.S.A. 79-2927 requires school districts to budget to spend all the revenues available to them in their major operating funds, whether or not they plan to spend those funds that year. This requirement forces districts to artificially inflate their projected expenditures for the budget year. It also distorts budget-year information, makes it impossible to determine what a district's actual spending plans are, and can mask the potential carry-over balance a district anticipates. Here's what we showed in the audit for the 4 districts in our sample:

**Carryover Balances as of 6-30-01 in  
 All the Funds Affected by K.S.A. 79-2927**

Manhattan	\$3,886,138
Salina	\$3,686,522
Topeka	\$11,442,639
Wichita	\$19,708,285

Finally, the existing requirement makes actual-to-budget comparisons meaningless because large amounts are budgeted for line items when only small amounts are really being spent. Here are examples from our audit:

District	Fund and Object	Actual 2000-2001 expenditures	Budgeted expenditures for 2001-2002
Topeka school district	Food Service Fund-Other	\$7,304	\$2,060,132
	AVTS Fund-Other	\$0	\$2,610,182
	Special Education Fund-Other	\$0	\$1,721,491

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Manhattan school district	Special Education Fund—Other	\$1,418	\$1,202,263
	AVTS Fund—Other	\$58,386	\$866,640
	Driver Training Fund—Other	\$0	\$111,621

I've also attached pages from our audits showing the 4 sample districts' operating expenditures. Where you see really large percentage increases in the far right-hand columns of these tables (which compare 2001 actual expenditures to 2002 budgeted expenditures), you're often seeing the effect of school districts having to pad their budgets.

Having this requirement made no sense to us or to any of the school district officials we talked with during the audit. From our standpoint, the provisions in New Section 3 of SB 39 that would eliminate the requirement for districts to budget to spend all their available revenues would address these problems and improve the readability of school district budget documents—in whatever format they are ultimately presented.

**USD 259 Wichita Public Schools**  
**Fiscal Year 2001-2002**  
 Operating Expenditures By Functional Area and Object

<b>OPERATING EXPENDITURES</b>	<b>1999-00 Actual</b>	<b>2000-01 Actual</b>	<b>2001-02 Budget</b>	<b>2001-02 Difference from Prior Year</b>	
				<b>Dollars</b>	<b>Percent</b>
<b>Instruction</b>					
Salaries	\$127,021,048	\$130,149,803	\$144,388,572	\$14,238,769	10.9%
Employee Benefits	\$27,250,803	\$29,690,560	\$33,765,279	\$4,074,719	13.7%
Purchased Services	\$8,792,867	\$9,120,988	\$9,859,711	\$738,723	8.1%
Supplies	\$6,223,885	\$7,831,432	\$7,915,113	\$83,681	1.1%
Other	\$16,441	\$21,831	\$29,259	\$7,428	34.0%
<b>Total Instruction</b>	<b>\$169,305,044</b>	<b>\$176,814,614</b>	<b>\$195,957,934</b>	<b>\$19,143,320</b>	<b>10.8%</b>
<b>Student and Instruction Support Services</b>					
Salaries	\$23,899,878	\$25,224,012	\$25,167,518	(\$56,494)	(0.2%)
Employee Benefits	\$5,772,279	\$6,248,815	\$6,770,941	\$522,126	8.4%
Purchased Services	\$889,342	\$840,535	\$1,160,127	\$319,592	38.0%
Supplies	\$1,442,500	\$1,576,845	\$1,591,156	\$14,311	0.9%
Other	\$5,952	\$5,143	\$80	(\$5,063)	(98.4%)
<b>Total Student and Instruction Support Services</b>	<b>\$32,009,951</b>	<b>\$33,895,350</b>	<b>\$34,689,822</b>	<b>\$794,472</b>	<b>2.3%</b>
<b>Administration and Other Support Services</b>					
Salaries	\$21,713,482	\$22,232,980	\$25,987,380	\$3,754,400	16.9%
Employee Benefits	\$5,558,596	\$6,083,251	\$6,643,269	\$560,018	9.2%
Purchased Services	\$4,741,429	\$4,365,223	\$5,486,271	\$1,121,048	25.7%
Supplies	\$1,836,064	\$1,941,950	\$2,355,525	\$413,575	21.3%
Other	\$238,520	\$195,483	\$260,377	\$64,894	33.2%
<b>Total Administration and Other Support Services</b>	<b>\$34,088,091</b>	<b>\$34,818,887</b>	<b>\$40,732,822</b>	<b>\$5,913,935</b>	<b>17.0%</b>
<b>Transportation</b>					
Salaries	\$549,789	\$532,607	\$606,053	\$73,446	13.8%
Employee Benefits	\$110,251	\$111,533	\$125,607	\$14,074	12.6%
Purchased Services	\$14,085,676	\$13,669,706	\$14,977,594	\$1,307,888	9.6%
Supplies	\$814,680	\$986,053	\$1,126,047	\$139,994	14.2%
Other	\$7,428	\$11,040	\$22,947	\$11,907	107.9%
<b>Total Transportation</b>	<b>\$15,567,824</b>	<b>\$15,310,939</b>	<b>\$16,858,248</b>	<b>\$1,547,309</b>	<b>10.1%</b>
<b>Food Service</b>					
Salaries	\$3,451,529	\$3,504,919	\$4,165,849	\$660,930	18.9%
Employee Benefits	\$1,053,178	\$1,154,147	\$1,336,068	\$181,921	15.8%
Purchased Services	\$108,404	\$131,349	\$133,350	\$2,001	1.5%
Supplies	\$4,771,652	\$6,898,211	\$7,156,110	\$257,899	3.7%
Other	\$513,502	\$517,708	\$595,345	\$77,637	15.0%
<b>Total Food Service</b>	<b>\$9,898,265</b>	<b>\$12,206,334</b>	<b>\$13,386,722</b>	<b>\$1,180,388</b>	<b>9.7%</b>
<b>Operations and Maintenance</b>					
Salaries	\$16,342,739	\$16,250,037	\$17,479,179	\$1,229,142	7.6%
Employee Benefits	\$4,284,048	\$4,565,356	\$4,686,259	\$120,903	2.6%
Purchased Services	\$2,130,838	\$1,951,543	\$2,752,584	\$801,041	41.0%
Supplies	\$5,588,636	\$8,388,034	\$7,642,376	(\$745,658)	(8.9%)
Other	\$72,641	\$58,297	\$4,490	(\$53,807)	(92.3%)
<b>Total Operations and Maintenance</b>	<b>\$28,418,902</b>	<b>\$31,213,267</b>	<b>\$32,564,888</b>	<b>\$1,351,621</b>	<b>4.3%</b>
<b>Miscellaneous Expenditures</b>	<b>\$0</b>	<b>\$345,371</b>	<b>\$115,097</b>	<b>(\$230,274)</b>	<b>(66.7%)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$289,288,077</b>	<b>\$304,604,762</b>	<b>\$334,305,533</b>	<b>\$29,700,771</b>	<b>9.8%</b>

**USD 501 Topeka Public Schools**  
**Fiscal Year 2001-2002**  
Operating Expenditures By Functional Area and Object

<b>OPERATING EXPENDITURES</b>	<b>1999-00 Actual</b>	<b>2000-01 Actual</b>	<b>2001-02 Budget</b>	<b>2001-02 Difference from Prior Year</b>	
				<b>Dollars</b>	<b>Percent</b>
<b>Instruction</b>					
Salaries	\$36,867,057	\$37,310,198	\$40,727,645	\$3,417,447	9.2%
Employee Benefits	\$6,140,131	\$6,609,156	\$9,598,760	\$2,989,604	45.2%
Purchased Services	\$1,274,836	\$741,046	\$788,788	\$47,742	6.4%
Supplies	\$2,884,024	\$2,662,621	\$2,516,806	(\$145,815)	(5.5%)
Other	\$96,558	\$92,158	\$3,135,784	\$3,043,626	3,302.6%
<b>Total Instruction</b>	<b>\$47,262,606</b>	<b>\$47,415,179</b>	<b>\$56,767,783</b>	<b>\$9,352,604</b>	<b>19.7%</b>
<b>Student and Instruction Support Services</b>					
Salaries	\$11,508,734	\$11,932,226	\$12,631,160	\$698,934	5.9%
Employee Benefits	\$1,714,898	\$1,747,610	\$1,309,844	(\$437,766)	(25.0%)
Purchased Services	\$1,088,688	\$1,455,026	\$1,600,614	\$145,588	10.0%
Supplies	\$616,758	\$556,120	\$696,244	\$140,124	25.2%
Other	\$52,777	\$74,962	\$1,756,422	\$1,681,460	2,243.1%
<b>Total Student and Instruction Support Services</b>	<b>\$14,981,855</b>	<b>\$15,765,944</b>	<b>\$17,994,284</b>	<b>\$2,228,340</b>	<b>14.1%</b>
<b>Administration and Other Support Services</b>					
Salaries	\$8,533,877	\$8,717,466	\$8,919,765	\$202,299	2.3%
Employee Benefits	\$1,722,425	\$1,842,425	\$2,617,228	\$774,803	42.1%
Purchased Services	\$2,966,249	\$1,635,348	\$2,462,687	\$827,339	50.6%
Supplies	\$511,917	\$444,363	\$725,883	\$281,520	63.4%
Other	\$418,572	\$256,402	\$880,767	\$624,365	243.5%
<b>Total Administration and Other Support Services</b>	<b>\$14,153,040</b>	<b>\$12,896,004</b>	<b>\$15,606,330</b>	<b>\$2,710,326</b>	<b>21.0%</b>
<b>Transportation</b>					
Salaries	\$458,231	\$503,468	\$463,642	(\$39,826)	(7.9%)
Employee Benefits	\$68,336	\$84,043	\$60,414	(\$23,629)	(28.1%)
Purchased Services	\$2,878,277	\$2,972,517	\$3,828,533	\$856,016	28.8%
Supplies	\$12,999	\$23,922	\$24,621	\$699	2.9%
Other	\$5,507	\$5,270	\$6,400	\$1,130	21.4%
<b>Total Transportation</b>	<b>\$3,423,350</b>	<b>\$3,589,220</b>	<b>\$4,383,610</b>	<b>\$794,390</b>	<b>22.1%</b>
<b>Food Service</b>					
Salaries	\$1,454,881	\$1,422,420	\$1,661,474	\$239,054	16.8%
Employee Benefits	\$283,454	\$311,084	\$301,800	(\$9,284)	(3.0%)
Purchased Services	\$25,573	\$32,058	\$70,350	\$38,292	119.4%
Supplies	\$1,895,441	\$1,989,911	\$2,087,659	\$97,748	4.9%
Other	\$25,490	\$7,304	\$2,060,132	\$2,052,828	28,105.5%
<b>Total Food Service</b>	<b>\$3,684,839</b>	<b>\$3,762,777</b>	<b>\$6,181,415</b>	<b>\$2,418,638</b>	<b>64.3%</b>
<b>Operations and Maintenance</b>					
Salaries	\$4,586,440	\$4,712,188	\$5,128,095	\$415,907	8.8%
Employee Benefits	\$661,812	\$729,220	\$470,704	(\$258,516)	(35.5%)
Purchased Services	\$758,891	\$986,727	\$1,356,444	\$369,717	37.5%
Supplies	\$1,993,352	\$2,905,308	\$3,186,331	\$281,023	9.7%
Other	(\$19,435)	\$11	\$0	(\$11)	(100.0%)
<b>Total Operations and Maintenance</b>	<b>\$7,981,060</b>	<b>\$9,333,454</b>	<b>\$10,141,574</b>	<b>\$808,120</b>	<b>8.7%</b>
Miscellaneous Expenditures	\$0	\$54,240	\$0	(\$54,240)	(100.0%)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$91,486,750</b>	<b>\$92,816,818</b>	<b>\$111,074,996</b>	<b>\$18,258,178</b>	<b>19.7%</b>



**USD 383 Manhattan Public Schools**  
**Fiscal Year 2001-2002**  
 Operating Expenditures By Functional Area and Object

<b>OPERATING EXPENDITURES</b>	<b>1999-00 Actual</b>	<b>2000-01 Actual</b>	<b>2001-02 Budget</b>	<b>2001-02 Difference from Prior Year</b>	
				<b>Dollars</b>	<b>Percent</b>
<b>Instruction</b>					
Salaries	\$17,145,107	\$17,733,008	\$18,908,404	\$1,175,396	6.6%
Employee Benefits	\$1,854,614	\$2,269,734	\$2,558,669	\$288,935	12.7%
Purchased Services	\$249,528	\$260,568	\$225,964	(\$34,604)	(13.3%)
Supplies	\$955,668	\$1,871,084	\$1,101,892	(\$769,192)	(41.1%)
Other	\$30,700	\$36,722	\$138,005	\$101,283	275.8%
<b>Total Instruction</b>	<b>\$20,235,617</b>	<b>\$22,171,116</b>	<b>\$22,932,934</b>	<b>\$761,818</b>	<b>3.4%</b>
<b>Student and Instruction Support Services</b>					
Salaries	\$2,779,736	\$2,834,304	\$3,297,819	\$463,515	16.4%
Employee Benefits	\$271,064	\$342,742	\$372,807	\$30,065	8.8%
Purchased Services	\$267,195	\$338,220	\$294,115	(\$44,105)	(13.0%)
Supplies	\$459,665	\$470,355	\$391,312	(\$79,043)	(16.8%)
Other	\$0	\$99	\$500	\$401	405.1%
<b>Total Student and Instruction Support Services</b>	<b>\$3,777,660</b>	<b>\$3,985,720</b>	<b>\$4,356,553</b>	<b>\$370,833</b>	<b>9.3%</b>
<b>Administration and Other Support Services</b>					
Salaries	\$3,939,369	\$3,924,768	\$4,216,963	\$292,195	7.4%
Employee Benefits	\$330,415	\$487,421	\$514,389	\$26,968	5.5%
Purchased Services	\$438,860	\$350,879	\$401,412	\$50,533	14.4%
Supplies	\$331,951	\$230,408	\$255,650	\$25,242	11.0%
Other	\$6,167	\$68,241	\$3,145,415	\$3,077,174	4,509.3%
<b>Total Administration and Other Support Services</b>	<b>\$5,046,762</b>	<b>\$5,061,717</b>	<b>\$8,533,829</b>	<b>\$3,472,112</b>	<b>68.6%</b>
<b>Transportation</b>					
Salaries	\$728,088	\$722,558	\$881,596	\$159,038	22.0%
Employee Benefits	\$79,787	\$92,926	\$118,996	\$26,070	28.1%
Purchased Services	\$238,021	\$228,715	\$303,000	\$74,285	32.5%
Supplies	\$168,790	\$193,116	\$219,000	\$25,884	13.4%
Other	\$153,572	\$85,289	\$15,206	(\$70,083)	(82.2%)
<b>Total Transportation</b>	<b>\$1,368,258</b>	<b>\$1,322,604</b>	<b>\$1,537,798</b>	<b>\$215,194</b>	<b>16.3%</b>
<b>Food Service</b>					
Salaries	\$739,610	\$716,354	\$769,324	\$52,970	7.4%
Employee Benefits	\$58,732	\$140,656	\$132,378	(\$8,278)	(5.9%)
Purchased Services	\$26,938	\$23,399	\$32,183	\$8,784	37.5%
Supplies	\$993,544	\$915,764	\$971,500	\$55,736	6.1%
Other	\$18,420	\$0	\$0	\$0	N/A
<b>Total Food Service</b>	<b>\$1,837,244</b>	<b>\$1,796,173</b>	<b>\$1,905,385</b>	<b>\$109,212</b>	<b>6.1%</b>
<b>Operations and Maintenance</b>					
Salaries	\$1,364,549	\$1,345,563	\$1,457,740	\$112,177	8.3%
Employee Benefits	\$157,978	\$203,190	\$227,061	\$23,871	11.7%
Purchased Services	\$938,324	\$985,727	\$1,168,907	\$183,180	18.6%
Supplies	\$1,197,397	\$1,338,721	\$1,425,073	\$86,352	6.5%
Other	\$0	\$0	\$0	\$0	N/A
<b>Total Operations and Maintenance</b>	<b>\$3,658,248</b>	<b>\$3,873,201</b>	<b>\$4,278,781</b>	<b>\$405,580</b>	<b>10.5%</b>
<b>Miscellaneous Expenditures</b>	<b>\$799,077</b>	<b>\$812,442</b>	<b>\$245,196</b>	<b>(\$567,246)</b>	<b>(69.8%)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$36,722,866</b>	<b>\$39,032,973</b>	<b>\$43,790,476</b>	<b>\$4,767,503</b>	<b>12.2%</b>

**USD 305 Salina Public Schools**  
**Fiscal Year 2001-2002**  
 Operating Expenditures By Functional Area and Object

<b>OPERATING EXPENDITURES</b>	<b>1999-00 Actual</b>	<b>2000-01 Actual</b>	<b>2001-02 Budget</b>	<b>2001-02 Difference from Prior Year</b>	
				<b>Dollars</b>	<b>Percent</b>
<b>Instruction</b>					
Salaries	\$26,315,472	\$27,984,497	\$31,099,883	\$3,115,386	11.1%
Employee Benefits	\$2,930,810	\$3,599,122	\$4,293,537	\$694,415	19.3%
Purchased Services	\$446,383	\$380,400	\$418,200	\$37,800	9.9%
Supplies	\$1,475,989	\$1,583,386	\$1,761,272	\$177,886	11.2%
Other	\$29,001	\$1,165	\$1,500	\$335	28.8%
<b>Total Instruction</b>	<b>\$31,197,655</b>	<b>\$33,548,570</b>	<b>\$37,574,392</b>	<b>\$4,025,822</b>	<b>12.0%</b>
<b>Student and Instruction Support Services</b>					
Salaries	\$5,475,152	\$5,637,489	\$5,980,000	\$342,511	6.1%
Employee Benefits	\$532,929	\$647,454	\$718,700	\$71,246	11.0%
Purchased Services	\$198,388	\$279,766	\$248,900	(\$30,866)	(11.0%)
Supplies	\$348,983	\$327,770	\$438,000	\$110,230	33.6%
Other	\$13,250	\$34,098	\$35,000	\$902	2.6%
<b>Total Student and Instruction Support Services</b>	<b>\$6,568,702</b>	<b>\$6,926,577</b>	<b>\$7,420,600</b>	<b>\$494,023</b>	<b>7.1%</b>
<b>Administration and Other Support Services</b>					
Salaries	\$3,401,877	\$3,771,965	\$4,133,000	\$361,035	9.6%
Employee Benefits	\$385,194	\$448,199	\$541,950	\$93,751	20.9%
Purchased Services	\$780,596	\$841,844	\$882,500	\$40,656	4.8%
Supplies	\$216,398	\$348,299	\$432,500	\$84,201	24.2%
Other	\$72,064	\$91,085	\$0	(\$91,085)	(100.0%)
<b>Total Administration and Other Support Services</b>	<b>\$4,856,129</b>	<b>\$5,501,392</b>	<b>\$5,989,950</b>	<b>\$488,558</b>	<b>8.9%</b>
<b>Transportation</b>					
Salaries	\$0	\$0	\$0	\$0	N/A
Employee Benefits	\$0	\$0	\$0	\$0	N/A
Purchased Services	\$1,230,634	\$1,274,012	\$1,630,000	\$355,988	27.9%
Supplies	\$0	\$0	\$0	\$0	N/A
Other	\$0	\$0	\$0	\$0	N/A
<b>Total Transportation</b>	<b>\$1,230,634</b>	<b>\$1,274,012</b>	<b>\$1,630,000</b>	<b>\$355,988</b>	<b>27.9%</b>
<b>Food Service</b>					
Salaries	\$1,094,902	\$1,118,070	\$1,212,500	\$94,430	8.4%
Employee Benefits	\$167,458	\$232,247	\$255,000	\$22,753	9.8%
Purchased Services	\$142,376	\$150,678	\$150,000	(\$678)	(0.4%)
Supplies	\$1,289,853	\$1,290,566	\$1,451,327	\$160,761	12.5%
Other	\$0	\$0	\$0	\$0	N/A
<b>Total Food Service</b>	<b>\$2,694,589</b>	<b>\$2,791,561</b>	<b>\$3,068,827</b>	<b>\$277,266</b>	<b>9.9%</b>
<b>Operations and Maintenance</b>					
Salaries	\$2,596,143	\$2,605,524	\$2,815,000	\$209,476	8.0%
Employee Benefits	\$386,159	\$416,546	\$486,748	\$70,202	16.9%
Purchased Services	\$831,108	\$656,746	\$740,350	\$83,604	12.7%
Supplies	\$802,986	\$1,064,283	\$1,185,000	\$120,717	11.3%
Other	\$0	\$3,389	\$5,550	\$2,161	63.8%
<b>Total Operations and Maintenance</b>	<b>\$4,616,396</b>	<b>\$4,746,488</b>	<b>\$5,232,648</b>	<b>\$486,160</b>	<b>10.2%</b>
<b>Miscellaneous Expenditures</b>	<b>\$285,496</b>	<b>\$248,096</b>	<b>\$300,000</b>	<b>\$51,904</b>	<b>20.9%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$51,449,601</b>	<b>\$55,036,696</b>	<b>\$61,216,417</b>	<b>\$6,179,721</b>	<b>11.2%</b>

section 2, and amendments thereto, the budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

New Sec. 2. When preparing the budget for the ensuing budget year of the school district, the district shall budget to expend only the amount estimated to be spent from each fund of the school district.

Whenever it is otherwise authorized by law that unexpended moneys in a fund of a school district may be carried forward into such fund for the next budget year, the budget of the school district shall reflect any ending balance in such fund which the school district estimates will be carried forward to the next budget year.

Nothing in this section shall be construed as prohibiting school districts from spending amounts in excess of the amount estimated for expenditure.

Sec. 3. K.S.A. 79-2927 is hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.

Senate Education  
2-13-03  
Attachment 6

Home Address:  
1701 SW 30TH STREET  
TOPEKA, KANSAS 66611  
(785) 266-6514

Capitol Office:  
STATE CAPITOL, ROOM 460-E  
TOPEKA, KANSAS 66612  
(785) 296-7374  
[bunten@senate.state.ks.us](mailto:bunten@senate.state.ks.us)



## COMMITTEE ASSIGNMENTS:

Member: COMMERCE  
EDUCATION  
LEGISLATIVE POST AUDIT  
WAYS AND MEANS

SENATOR BILL BUNTEN

**Testimony**  
**on**  
**SB 121**

**Senate Education Committee**  
**February 13, 2003**

Mr. Chairman and members of the Committee:

In the summer of 2000, I noticed in the *Topeka Capital Journal* that our local 501 school board had approved a budget that increased the property tax mill levy and increased spending. Since the district's student population had fallen sharply from its high of about 25,000 in the mid 1970's to its present level of 13,500, I decided to take a look at their budget.

I drove to the administration building later that morning and asked for a copy of the budget. After some confusion, perhaps because no patron had ever asked for one before, I was told that the district had not approved a detailed budget as I supposed, but a budget amount that would be appropriated to schools and programs in a detailed budget that would be available in late October. I thought it strange that an operational budget would not be available to the board, staff and patrons until the fourth month of the fiscal year, but thanked them and said I'd be back in October.

I did return about the first of November, and purchased for five dollars a copy of the detailed budget. That particular budget had 178 pages and, I estimated, over 1,700 separate accounts. I began to inch through it and found it most difficult to understand despite my business and political background as Chairman of the House Appropriations Committee for 8 years, Vice Chairman for 6 years, and a member of that Committee for 20 years. In short summary, I found the following to be fact in the construction, format and substance of the USD 501 budget.

Senate Education  
2-13-03  
Attachment 7

1. It was a budget built from the top down, rather than from the bottom up. By that I mean it was a budget that determined what funds were available and then provided for spending it all. It was not a budget built from the bottom up, and by that I mean it was not constructed by determining the costs necessary to operate and maintain individual schools and programs, and then collecting whatever taxes are necessary to pay those costs.

2. At no place in the budget document does it show where the estimated staff of 2,500 employees is sited.

3. There is no summary of the amount of money appropriated from various revenue sources to pay the expenses of operating each school.

4. According to the principals and former principals I have spoken with over the past three years, there is little input from them in the construction of their school's budget, and little if any discretion in the expenditures authorized for their school. Almost all such decisions are made by off-site administrators after a slow and cumbersome request process.

5. All funds necessary to operate schools and programs are not appropriated to those schools and programs. For example, if you look at the budget for Topeka High School you will find no appropriations for maintenance and repair of the building, no appropriation for substitute teachers, for security, for special education costs or the "English As a Second Language" program. Those dollars are largely appropriated to administrative accounts. Further, except in small amounts, the dollars for supplies and equipment are appropriated to administrative accounts as well. Strangest of all is that all dollars appropriated for fiscal services including social security, health insurance, life insurance, workers compensation and unemployment insurance are not allocated as a cost to the school, but are appropriated, again, to an administrative account.

6. The summary of total district expenditures in the budget is confusing too. Special Education funds are in the total twice, first after being deposited in the General Fund, and again in the Special Education Fund after transfer from the General Fund.

The entire budget of the KAVTS is included in the USD 501 budget

summary, although the only monetary involvement in this particular budget was a \$505,000 payment to the school. Local Option Budget monies are also entered twice in some instances as the L.O.B. revenues are shown in the budget summary, and again if they are transferred from the Supplemental General Fund to other funds, including special education, transportation, etc.

The result of such budgeting made it difficult, if not impossible, for me as a patron of the district to determine the school district's total budget, its administrative costs, the cost per pupil at different schools, maintenance costs at each school, how many employees there are and where they are located, etc., etc., etc. I assume the board and staff have such basic information, but it will not be garnered from this budget document. I also found in that first budget I purchased, and in subsequent budgets as well, some troubling appropriations. I will cite just a few, but there are many more.

1. In the 2001 budget, the appropriation for administration building utilities was 1.7 million dollars, although the actual expenditures for the previous year were \$130,000 according to the budget.

2. In the 2002 budget, \$975,000 additional dollars were appropriated to the Data Processing Department, although no new people were employed or no new duties incurred. I was told it was for computers and software equipment. When I asked why the Capital Outlay Fund was not used, I was told it was because the statute didn't authorize it specifically. No Attorney General's opinion, however, was requested on that point.

3. An estimated 4.5 million dollars are spent annually on maintenance and repair of the 38 buildings owned by the district, and the work is done through a Central Services Department that employs 110 people. If repairs are made 255 days each year, that's \$17,500 per day, \$88,000 per week and \$353,000 per month. This does not include the nine million dollars available from the Capital Outlay Fund.

4. 10.6 million dollars were appropriated in the 2001 budget to an administrative account called Business Management. That account includes such expenditures as in district travel, out-district travel, postage, printing, desk copies, periodicals, meals and refreshments, bad debt expense and, in the 2002 budget, a



line for "contingencies" which appropriated "minus" \$684,543 for that purpose. Some have questioned these appropriations, so I include in this testimony the funds and amounts from which I derived that figure. Appropriations noted are made to Administrative account 1015410 from the following accounts in the 2000-2001 fiscal year budget.

Original Administrative budget	\$ 781,979
Local option budget	\$ 1,350,991
KAVTS	\$ 8,000
Capital Outlay Fund	\$ 3,000
Pepsi Cola Fund	\$ 300,982
Bond Expenditure Fund	\$ 1,435,778
Food Service Fund	\$ 1,810,394
Risk Management Fund	\$ 1,029,920
Special Education Fund	\$ 2,564,155
Judgement Fund	\$ 96,455
Adult Basic Education	\$ 220,201
Workers Comp. Fund	\$ 89,962
Overhead Administration Fund	\$ 944,039
<b>Total</b>	<b>\$ 10,635,867</b>

I have given you this brief background to tell you why I became interested in school budgets and why I am here today.

I have made over the past four years a sincere effort to get our local school board to change the format of their budget and make it more easier read and understood. I told them they could show other districts in this state, and perhaps across the country, that it is not only possible but easily done. Unfortunately, I have not achieved my goal.

Instead of accepting my premise that it would be a change for the good, I encountered resistance at every suggestion. The 501 school board indicated that I didn't understand the law and regulations that govern school district budgeting, and that what I proposed was not feasible. They convinced the local newspaper that my effort was not newsworthy, and in fact, forced the resignation of popular columnist Dick Snider, who had written several columns criticizing the district

budget. They told him that he could no longer write about that subject, and in so doing forced his resignation. I have with me today, two of seven columns that he wrote after his resignation from *The Topeka Capital-Journal* as he now writes for the *Topeka Metro News*. Mr. Snider, WIBW-TV General Manager Mike DeLier, and former State Representative Jim Cates, now a local talk show host, have been very helpful in bringing school district budgeting problems to the attention of district patrons.

I am here today in support of HB 2181. The bill puts into words the format I used in building a sample budget for the 30 schools and off-site administration of USD 501 in Topeka last summer and presented to the Board of Education at the public hearing in August. That document includes budgets for the 30 schools in the district, off-site administration, the Topeka Education Center, Data Processing and transfers from the General Fund to other funds. I raised teachers' salaries from an average of \$32,000 a year to \$38,000, and included all costs necessary to operate each school, and I was still not able to responsibly spend all of the funds available. Actually, I could have given each teacher an additional \$4,000 per year, raising the average to \$42,000 annually, or give 8 mills of property tax reduction to district patrons.

A copy of that sample budget is before you. It is not a perfect document, as I note on the first page, because I am not privy to all of the information necessary to be more accurate in my estimates. But it is a reasonable effort by a district patron to provide a better format for the district's budget.

Briefly, HB 2181 does this:

1. Gives basic information about each school, such as the number of regular and special education students, the number of regular and special education teachers, the number of para-professionals, the square footage of the building, the number of classrooms in the building, and the pupil-teacher ratios for regular and special education classes.
2. The bill indicates the source of funds used to pay the expenses of operating and maintaining each school.
3. The bill indicates all of the anticipated expenses needed to operate and

maintain each school, including salaries of the principal, assistant principals, curriculum coordinators, activity coordinators, regular, special-education, vocational education, and English second language teachers, para-professionals, clerical staff, custodians, nurses, counselors, librarians, substitute teachers, supplies, equipment, addendums, utilities, fiscal services, and all other applicable costs.

4. The bill provides for a district-wide summary of those expenses.

5. The bill provides that a budget with sub-budgets be presented to the Board of Education by its staff by June 1<sup>st</sup> of each year, that a public hearing be conducted and that a budget and sub-budgets be approved by the board prior to the beginning of the district's fiscal year. That is not now the case.

6. The bill provides that programs such as transportation, food service, capital outlay, summer school, etc. that are not easily associated with individual schools be separately budgeted.

7. The bill provides that the Division of Accounts and Reports, in consultation with the Department of Education, shall develop a budget format that implements the provisions of this bill.

8. The bill provides for the appropriation of federal funds in the budget and individual school budgets.

9. The bill provides that funds that may legally have balances in them at the end of the fiscal year need not appropriate all of those funds.

10. The bill provides that the Kansas House of Representatives and the Kansas Senate review and approve or disapprove the format proposed by a joint resolution of each house.

What this bill does that hasn't been done before is to require school districts to build zero based budgets for each of their schools, and in so doing, allow lay people, district patrons, school board members, and perhaps most important of all, teachers, where tax dollars are being spent. Those who oppose this proposal will tell you it shouldn't be done because it will cost each district a fortune for new

computers and software. They will tell you that you can't allocate all of the cost of teachers or nurses or counselors who work at more than one school accurately and that you cannot include in the budgets of schools such costs as transportation, food service or maintenance and repair either.

That's falderal and balderdash! What they are really saying is they don't want change, and they don't want us, non-educators and taxpayers, sticking our nose in their business. They will agree to give us some tidbits of information, and they will tell you that is what most people will want. They will say that no one ever comes to school board meetings where budgets are approved, and they are right about that, because most district budgets cannot be understood by laymen.

This bill, which needs close scrutiny before it goes to the floor to be sure it achieves the goals we seek, is not a threat to our educational system. This is a pro-education proposal that could result in better allocation of funds, higher teachers' salaries, lower taxes, or no change at all. But the legislature cannot be expected to appropriate additional funding each year without the information necessary to make rational, informed decisions. Presently the state appropriation is \$2.3 billion annually, plus local taxes, federal funds, fees, receipts and funds provided by parent and alumni groups.

Is this enough? Do we need more money for schools, or better use of what is now available? The answer to those questions is, "We don't know."

Thank you for this opportunity to appear before you, and I'd be happy to answer any questions.

Bill Bunten

**PROPOSED BUDGET  
FOR  
USD 501**

**FISCAL YEAR 2002-2003**

## PROPOSED BUDGET STATEMENT

This sample General Fund budget reflects the efforts of a USD 501 district patron to construct a school district budget that is readable and understandable by lay persons. The present budget format used by the Topeka Public Schools is not.

I do not suggest that the sample budget is a perfect document, because it certainly isn't. But by using the district's staffing information and information gleaned from previous district budgets, I have put together a sample budget that appropriates funds necessary to operate and maintain the district's 30 schools, the Topeka Education Center, Data Processing, the District's Administration costs, plus transfers from the General Fund to other district funds.

In this sample document, the average teacher's salary is raised to \$38,000, well above what it is presently, and costs for maintenance and repair, substitute teachers, fiscal services, security, etc. are included in the appropriation for each school.

Appropriations from other funds (Special Education teachers paid with Special Education Fund dollars) are included in the individual school budgets.

The sample budget suggests that funds are available to the district to operate programs at the highest level, and to reduce property taxes levied on district patrons. But that is a Board of Education decision and their judgement to make.

Bill Bunten  
USD 501 patron



**Estimated  
General Fund Revenues  
and  
Expenditures**

**Revenue Sources**

Ad Valorem Property Taxes	<u>\$ 9,316,123</u>
Motor Vehicle Tax	<u>7,984</u>
General State Aid	<u>49,498,553</u>
Supplemental General Fund	<u>17,108,690</u>
	<b><u>\$76,931,350</u></b>

**Expenditures From General Fund To:**

Administration	<u>\$ 4,087,688</u>	
High Schools	<u>16,013,605</u>	
Middle Schools	<u>12,124,295</u>	
Elementary Schools	<u>20,014,152</u>	
Charter Schools	<u>6,753,290</u>	
Topeka Education Centers	<u>1,279,138</u>	
Data Processing Services	<u>2,251,775</u>	
Transfers and Appropriations	<u>\$ 9,780,000</u>	<b><u>\$72,303,943</u></b>

**Tax Relief** **\$ 4,627,407**

**Building Information**

Estimated Regular Students	<u>472</u>
Estimated Special Education Students	<u>27</u>
Square feet in building	<u>82,000</u>
Regular Teachers	<u>26</u>
Special Education Teachers	<u>6</u>
Para Professionals	<u>5</u>
Regular Students Pupil Teacher Ratio	<u>18-1</u>
Special Education Students Pupil Teacher Ratio	<u>5-1</u>
Cost per Pupil	<u>\$5,243</u>

**Revenue Sources**

1. General Fund	<u>\$2,149,650</u>	
2. Special Education Fund	<u>382,750</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$2,116,400</u>

**Expenditures****Salaries and Wages**

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000 (1)	<u>55,000</u>	
Curriculum Coordinator @	\$42,000 (1)	<u>42,000</u>	
Activities Coordinator @	\$42,000 (1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000 (26)	<u>988,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (6)	<u>228,000</u>	(2)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (5)	<u>75,000</u>	(2)
Counselor Salary @	\$38,000 (2)	<u>76,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000 (2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000 (2)	<u>75,000</u>	
Substitute Teachers Salary		<u>40,000</u>	

Substitute Special Education Salary	<u>20,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>5,000</u>	
Substitute Custodian	<u>5,000</u>	

**Addendums**

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

**Extra Duty Pay**

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

**Overtime Pay**

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

**Fiscal Services**

<b>Social Security</b>			
Regular	.075 @ <u>1,602,000</u>	<u>120,150</u>	
Special Ed.	.075 @ <u>322,000</u>	<u>24,750</u>	(2)
Fed. Title I	.075 @ <u>-</u>	<u>0</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)
<b>Heath Insurance</b>			
Regular	\$2,500 x <u>40</u>	<u>100,000</u>	
Special Ed.	\$2,500 x <u>6</u>	<u>15,000</u>	(2)
Fed. Title I	\$2,500 x <u>-</u>	<u>0</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)
<b>Life Insurance</b>			
Regular	\$500 x <u>40</u>	<u>20,000</u>	
Special Ed.	\$500 x <u>6</u>	<u>3,000</u>	(2)
Fed. Title I	\$500 x <u>-</u>	<u>0</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

**Officials**

**Supplies**

School	<u>4,000</u>	(4)
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Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>3,000</u>	
Other	<u>3,000</u>	
<b>Equipment</b>	<u>50,000</u>	(6)
<b>Student Activities</b>	<u>10,000</u>	(4)
<b>Maintenance and Repair (\$2.00/sq.ft. x 82,000)</b>	<u>164,000</u>	
<b>Utilities:</b>		
Telephone	<u>2,500</u>	
Electricity	<u>40,000</u>	
Gas and Oil	<u>25,000</u>	
Water	<u>4,000</u>	
Sewer	<u>5,000</u>	
Refuse	<u>6,000</u>	
<b>Professional Development</b>	<u>10,000</u>	(8)
<b>Hedge Fund</b>	<u>25,000</u>	
<b>Total Estimated Expenditures</b>	<u><u># 2,616,400</u></u>	

Re Soto USD 23

Expense Budget Report

SELECTED Data  
Date Range: YTD thru 01/31/2003

Arranged by:  
Account Number

San O'Connor

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
<b>06</b>	<b>GENERAL FUND</b>					
06-30-0000-000-00	### DHS ### <i>High School</i>	0.00	0.00	0.00	0.00	0.00
06-30-0000-000	<b>OBJECT Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-30-0000	<b>FUNCTION Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-30-1000-110-00	Salary-Teachers	1,008,698.00	380,287.27	0.00	628,410.73	62.29
06-30-1000-110-01	Salary-Teachers Suppl	24,225.00	9,142.90	0.00	15,082.10	62.25
06-30-1000-110-02	Salary-Coaching Suppl	97,530.00	46,737.96	0.00	50,792.04	52.07
06-30-1000-110-03	Salary-Extra Duty	18,000.00	11,292.69	0.00	6,707.31	37.26
06-30-1000-110-04	Salary-Cover Pay	4,000.00	2,268.38	0.00	1,731.62	43.29
06-30-1000-110-05	Sub Pay-Sick Leave	13,000.00	5,940.00	0.00	7,060.00	54.30
06-30-1000-110-06	Sub Pay-School Business	22,000.00	2,250.00	0.00	19,750.00	89.77
06-30-1000-110-08	Salary-Extra Days	0.00	0.00	0.00	0.00	0.00
06-30-1000-110-09	Salary-Activity Bus Driving	0.00	0.00	0.00	0.00	0.00
06-30-1000-110-14	Unused S/L Pay Out	2,000.00	0.00	0.00	2,000.00	100.00
06-30-1000-110	<b>OBJECT Totals:</b>	<b>1,189,453.00</b>	<b>457,919.20</b>	<b>0.00</b>	<b>731,533.80</b>	<b>61.50</b>
06-30-1000-121-00	Salary-Teacher Aides	15,258.00	7,159.88	0.00	8,098.12	53.07
06-30-1000-121	<b>OBJECT Totals:</b>	<b>15,258.00</b>	<b>7,159.88</b>	<b>0.00</b>	<b>8,098.12</b>	<b>53.07</b>
06-30-1000-213-00	Benefits	90,000.00	32,417.93	0.00	57,582.07	63.98
06-30-1000-213	<b>OBJECT Totals:</b>	<b>90,000.00</b>	<b>32,417.93</b>	<b>0.00</b>	<b>57,582.07</b>	<b>63.98</b>
06-30-1000-220-00	SS Taxes	90,284.00	34,848.60	0.00	55,435.40	61.40
06-30-1000-220	<b>OBJECT Totals:</b>	<b>90,284.00</b>	<b>34,848.60</b>	<b>0.00</b>	<b>55,435.40</b>	<b>61.40</b>
06-30-1000-250-00	Unemp Taxes	1,200.00	437.39	0.00	762.61	63.55
06-30-1000-250	<b>OBJECT Totals:</b>	<b>1,200.00</b>	<b>437.39</b>	<b>0.00</b>	<b>762.61</b>	<b>63.55</b>
06-30-1000-400-00	Graduation Expenses	1,500.00	0.00	0.00	1,500.00	100.00
06-30-1000-400	<b>OBJECT Totals:</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>100.00</b>
06-30-1000-513-00	State Meet Travel	0.00	0.00	0.00	0.00	0.00
06-30-1000-513	<b>OBJECT Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-30-1000-529-00	Student Insurance	901.00	901.00	0.00	0.00	0.00
06-30-1000-529	<b>OBJECT Totals:</b>	<b>901.00</b>	<b>901.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-30-1000-581-01	Staff Mileage	1,000.00	779.85	0.00	220.15	22.01
06-30-1000-581	<b>OBJECT Totals:</b>	<b>1,000.00</b>	<b>779.85</b>	<b>0.00</b>	<b>220.15</b>	<b>22.01</b>
06-30-1000-610-00	Teaching Supplies	5,301.00	3,445.81	0.00	1,855.19	34.99
06-30-1000-610-01	Counseling	400.00	0.00	0.00	400.00	100.00
06-30-1000-610-02	Art	500.00	67.92	0.00	432.08	86.41
06-30-1000-610-04	Vocal Music	1,000.00	693.38	0.00	306.62	30.66
06-30-1000-610-05	Instrumental Music	1,000.00	333.00	0.00	667.00	66.70
06-30-1000-610-06	Technology Education	1,500.00	1,174.27	261.70	64.03	4.26

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-30-1000-610-07	Foreign Language	500.00	0.00	0.00	500.00	100.00
06-30-1000-610-08	Home Economics	500.00	0.00	0.00	500.00	100.00
06-30-1000-610-09	Physical Education	1,250.00	1,291.77	0.00	-41.77	-3.34
06-30-1000-610-10	Business	500.00	829.40	0.00	-329.40	-65.88
06-30-1000-610-11	English	500.00	124.49	0.00	375.51	75.10
06-30-1000-610-12	Math	500.00	254.15	0.00	245.85	49.17
06-30-1000-610-13	Science	1,000.00	257.65	0.00	742.35	74.23
06-30-1000-610-14	Social Studies	500.00	486.87	0.00	13.13	2.62
06-30-1000-610-15	Journalism	1,000.00	738.44	0.00	261.56	26.15
06-30-1000-610-16	Broadcast Journalism	500.00	144.96	0.00	355.04	71.00
06-30-1000-610-17	Speech & Drama	500.00	581.93	0.00	-81.93	-16.38
06-30-1000-610-18	Drafting/Work Study	0.00	0.00	0.00	0.00	0.00
06-30-1000-610-19	College Now Expenses	3,766.25	810.34	1,076.85	1,879.06	49.89
<b>06-30-1000-610</b>	<b>OBJECT Totals:</b>	<b>20,717.25</b>	<b>11,234.38</b>	<b>1,338.55</b>	<b>8,144.32</b>	<b>39.31</b>
06-30-1000-614-00	Copy Paper	2,500.00	0.00	0.00	2,500.00	100.00
<b>06-30-1000-614</b>	<b>OBJECT Totals:</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>100.00</b>
06-30-1000-615-00	Supplies-New Fiscal Year	1,000.00	0.00	0.00	1,000.00	100.00
<b>06-30-1000-615</b>	<b>OBJECT Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00</b>
06-30-1000-680-00	Student Activities	5,500.00	2,868.33	1,000.00	1,631.67	29.66
06-30-1000-680-01	Football	2,000.00	1,759.82	0.00	240.18	12.00
06-30-1000-680-02	Volleyball	800.00	738.96	53.00	8.04	1.00
06-30-1000-680-03	Cross Country	500.00	460.00	0.00	40.00	8.00
06-30-1000-680-04	Basketball-Boys	750.00	0.00	0.00	750.00	100.00
06-30-1000-680-05	Basketball-Girls	750.00	657.55	0.00	92.45	12.32
06-30-1000-680-06	Wrestling	1,000.00	899.55	0.00	100.45	10.04
06-30-1000-680-07	Baseball	800.00	0.00	0.00	800.00	100.00
06-30-1000-680-08	Softball	800.00	69.00	0.00	731.00	91.37
06-30-1000-680-09	Golf	1,000.00	0.00	0.00	1,000.00	100.00
06-30-1000-680-10	Track	1,400.00	68.00	0.00	1,332.00	95.14
06-30-1000-680-11	Soccer	700.00	632.87	0.00	67.13	9.59
06-30-1000-680-12	Tennis-Boys	500.00	0.00	0.00	500.00	100.00
06-30-1000-680-13	Tennis-Girls	500.00	248.89	0.00	251.11	50.22
<b>06-30-1000-680</b>	<b>OBJECT Totals:</b>	<b>17,000.00</b>	<b>8,402.97</b>	<b>1,053.00</b>	<b>7,544.03</b>	<b>44.37</b>
06-30-1000-681-00	Activity Uniforms	15,000.00	3,192.50	5,540.00	6,267.50	41.78
<b>06-30-1000-681</b>	<b>OBJECT Totals:</b>	<b>15,000.00</b>	<b>3,192.50</b>	<b>5,540.00</b>	<b>6,267.50</b>	<b>41.78</b>
06-30-1000-739-00	Activity Equipment	5,000.00	2,806.12	1,049.00	1,144.88	22.89
<b>06-30-1000-739</b>	<b>OBJECT Totals:</b>	<b>5,000.00</b>	<b>2,806.12</b>	<b>1,049.00</b>	<b>1,144.88</b>	<b>22.89</b>
06-30-1000-810-00	Dues & Fees	2,000.00	1,900.00	0.00	100.00	5.00
<b>06-30-1000-810</b>	<b>OBJECT Totals:</b>	<b>2,000.00</b>	<b>1,900.00</b>	<b>0.00</b>	<b>100.00</b>	<b>5.00</b>

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SELECTED Data

# Expense Budget Report

Date Range: YTD thru 01/31/2003

Arranged by:  
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
<b>06-30-1000</b>	<b>FUNCTION Totals:</b>	<b>1,452,813.25</b>	<b>561,999.82</b>	<b>8,980.55</b>	<b>881,832.88</b>	<b>60.69</b>
06-30-2220-110-00	Salary-Media Spec	35,394.00	13,272.75	0.00	22,121.25	62.50
<b>06-30-2220-110</b>	<b>OBJECT Totals:</b>	<b>35,394.00</b>	<b>13,272.75</b>	<b>0.00</b>	<b>22,121.25</b>	<b>62.50</b>
06-30-2220-121-00	Salary-Media Aide	14,505.00	7,333.20	0.00	7,171.80	49.44
<b>06-30-2220-121</b>	<b>OBJECT Totals:</b>	<b>14,505.00</b>	<b>7,333.20</b>	<b>0.00</b>	<b>7,171.80</b>	<b>49.44</b>
06-30-2220-213-00	Benefits	3,800.00	1,526.68	0.00	2,273.32	59.82
<b>06-30-2220-213</b>	<b>OBJECT Totals:</b>	<b>3,800.00</b>	<b>1,526.68</b>	<b>0.00</b>	<b>2,273.32</b>	<b>59.82</b>
06-30-2220-220-00	SS Taxes	3,820.00	1,576.31	0.00	2,243.69	58.73
<b>06-30-2220-220</b>	<b>OBJECT Totals:</b>	<b>3,820.00</b>	<b>1,576.31</b>	<b>0.00</b>	<b>2,243.69</b>	<b>58.73</b>
06-30-2220-250-00	Unemp Taxes	50.00	20.05	0.00	29.95	59.90
<b>06-30-2220-250</b>	<b>OBJECT Totals:</b>	<b>50.00</b>	<b>20.05</b>	<b>0.00</b>	<b>29.95</b>	<b>59.90</b>
06-30-2220-640-00	Media Supplies	5,000.00	1,825.77	516.45	2,657.78	53.15
<b>06-30-2220-640</b>	<b>OBJECT Totals:</b>	<b>5,000.00</b>	<b>1,825.77</b>	<b>516.45</b>	<b>2,657.78</b>	<b>53.15</b>
<b>06-30-2220</b>	<b>FUNCTION Totals:</b>	<b>62,569.00</b>	<b>25,554.76</b>	<b>516.45</b>	<b>36,497.79</b>	<b>58.33</b>
06-30-2400-110-00	Salary-Administrators	145,316.00	66,603.19	0.00	78,712.81	54.16
06-30-2400-110-01	Salary-Adm Suppl	500.00	229.15	0.00	270.85	54.17
<b>06-30-2400-110</b>	<b>OBJECT Totals:</b>	<b>145,816.00</b>	<b>66,832.34</b>	<b>0.00</b>	<b>78,983.66</b>	<b>54.16</b>
06-30-2400-120-00	Salary-Secretaries	58,244.00	27,989.92	0.00	30,254.08	51.94
06-30-2400-120-01	Salary-Sec Overtime	0.00	0.00	0.00	0.00	0.00
06-30-2400-120-02	Salary-Secretary Sub	0.00	0.00	0.00	0.00	0.00
<b>06-30-2400-120</b>	<b>OBJECT Totals:</b>	<b>58,244.00</b>	<b>27,989.92</b>	<b>0.00</b>	<b>30,254.08</b>	<b>51.94</b>
06-30-2400-213-00	Benefits	10,000.00	3,241.36	0.00	6,758.64	67.58
<b>06-30-2400-213</b>	<b>OBJECT Totals:</b>	<b>10,000.00</b>	<b>3,241.36</b>	<b>0.00</b>	<b>6,758.64</b>	<b>67.58</b>
06-30-2400-220-00	SS Taxes	15,600.00	7,002.23	0.00	8,597.77	55.11
<b>06-30-2400-220</b>	<b>OBJECT Totals:</b>	<b>15,600.00</b>	<b>7,002.23</b>	<b>0.00</b>	<b>8,597.77</b>	<b>55.11</b>
06-30-2400-250-00	Unemp Taxes	200.00	87.74	0.00	112.26	56.13
<b>06-30-2400-250</b>	<b>OBJECT Totals:</b>	<b>200.00</b>	<b>87.74</b>	<b>0.00</b>	<b>112.26</b>	<b>56.13</b>
06-30-2400-531-00	Postage	1,500.00	1,019.51	0.00	480.49	32.03
<b>06-30-2400-531</b>	<b>OBJECT Totals:</b>	<b>1,500.00</b>	<b>1,019.51</b>	<b>0.00</b>	<b>480.49</b>	<b>32.03</b>
06-30-2400-532-00	Telephone	5,000.00	2,444.38	0.00	2,555.62	51.11
06-30-2400-532-01	Telephone-LD	1,000.00	361.13	0.00	638.87	63.88
06-30-2400-532-C0	Cell Phone-Base	600.00	300.00	0.00	300.00	50.00
06-30-2400-532-C1	Cell Phone-Excess	500.00	125.62	0.00	374.38	74.87
<b>06-30-2400-532</b>	<b>OBJECT Totals:</b>	<b>7,100.00</b>	<b>3,231.13</b>	<b>0.00</b>	<b>3,868.87</b>	<b>54.49</b>
06-30-2400-581-00	Conf Exp-Principal	1,500.00	410.00	0.00	1,090.00	72.66

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-30-2400-581-01	Travel Exp-Principal	1,000.00	75.00	0.00	925.00	92.50
<b>06-30-2400-581</b>	<b>OBJECT Totals:</b>	<b>2,500.00</b>	<b>485.00</b>	<b>0.00</b>	<b>2,015.00</b>	<b>80.60</b>
06-30-2400-610-00	Office Supplies	2,000.00	688.83	0.00	1,311.17	65.55
<b>06-30-2400-610</b>	<b>OBJECT Totals:</b>	<b>2,000.00</b>	<b>688.83</b>	<b>0.00</b>	<b>1,311.17</b>	<b>65.55</b>
06-30-2400-890-00	Other Misc Expense	4,000.00	648.48	0.00	3,351.52	83.78
<b>06-30-2400-890</b>	<b>OBJECT Totals:</b>	<b>4,000.00</b>	<b>648.48</b>	<b>0.00</b>	<b>3,351.52</b>	<b>83.78</b>
<b>06-30-2400</b>	<b>FUNCTION Totals:</b>	<b>246,960.00</b>	<b>111,226.54</b>	<b>0.00</b>	<b>135,733.46</b>	<b>54.96</b>
06-30-2600-300-00	Contracted Services	2,110.00	1,202.20	0.00	907.80	43.02
<b>06-30-2600-300</b>	<b>OBJECT Totals:</b>	<b>2,110.00</b>	<b>1,202.20</b>	<b>0.00</b>	<b>907.80</b>	<b>43.02</b>
06-30-2600-411-00	Water/Sewer/Trash	10,000.00	6,248.28	0.00	3,751.72	37.51
<b>06-30-2600-411</b>	<b>OBJECT Totals:</b>	<b>10,000.00</b>	<b>6,248.28</b>	<b>0.00</b>	<b>3,751.72</b>	<b>37.51</b>
06-30-2600-621-00	Heating	7,700.00	3,928.82	0.00	3,771.18	48.97
<b>06-30-2600-621</b>	<b>OBJECT Totals:</b>	<b>7,700.00</b>	<b>3,928.82</b>	<b>0.00</b>	<b>3,771.18</b>	<b>48.97</b>
06-30-2600-622-00	Electricity	71,000.00	40,493.33	0.00	30,506.67	42.96
<b>06-30-2600-622</b>	<b>OBJECT Totals:</b>	<b>71,000.00</b>	<b>40,493.33</b>	<b>0.00</b>	<b>30,506.67</b>	<b>42.96</b>
<b>06-30-2600</b>	<b>FUNCTION Totals:</b>	<b>90,810.00</b>	<b>51,872.63</b>	<b>0.00</b>	<b>38,937.37</b>	<b>42.87</b>
06-30-2660-350-00	SRO Stipend	50,458.00	0.00	25,229.00	25,229.00	50.00
<b>06-30-2660-350</b>	<b>OBJECT Totals:</b>	<b>50,458.00</b>	<b>0.00</b>	<b>25,229.00</b>	<b>25,229.00</b>	<b>50.00</b>
<b>06-30-2660</b>	<b>FUNCTION Totals:</b>	<b>50,458.00</b>	<b>0.00</b>	<b>25,229.00</b>	<b>25,229.00</b>	<b>50.00</b>
<b>06-30</b>	<b>COST CENTER Totals:</b>	<b>1,903,610.25</b>	<b>750,653.75</b>	<b>34,726.00</b>	<b>1,118,230.50</b>	<b>58.74</b>
<b>06</b>	<b>Current Year Account Totals:</b>	<b>1,903,610.25</b>	<b>750,653.75</b>	<b>34,726.00</b>	<b>1,118,230.50</b>	<b>58.74</b>
<b>06</b>	<b>FUND Totals:</b>	<b>1,903,610.25</b>	<b>750,653.75</b>	<b>34,726.00</b>	<b>1,118,230.50</b>	<b>58.74</b>
	<b>Report Totals:</b>	<b>1,903,610.25</b>	<b>750,653.75</b>	<b>34,726.00</b>	<b>1,118,230.50</b>	<b>58.74</b>

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DeSoto USD 232

# Expense Budget Report

SELECTED Data  
Date Range: YTD thru 01/31/2003

Sen. O'Connor

Arranged by:  
Account Number

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
<b>06</b>	<b>GENERAL FUND</b>					
06-21-0000-000-00	### MTMS ### <i>Middle School</i>	0.00	0.00	0.00	0.00	0.00
<b>06-21-0000-000</b>	<b>OBJECT Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>06-21-0000</b>	<b>FUNCTION Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-21-1000-110-00	Salary-Teachers	1,173,159.00	443,961.06	0.00	729,197.94	62.15
06-21-1000-110-01	Salary-Teachers Suppl	15,783.00	5,918.78	0.00	9,864.22	62.49
06-21-1000-110-02	Salary-Coaching Suppl	43,329.00	20,112.33	0.00	23,216.67	53.58
06-21-1000-110-03	Salary-Extra Duty	10,000.00	5,284.98	0.00	4,715.02	47.15
06-21-1000-110-04	Salary-Cover Pay	1,000.00	67.50	0.00	932.50	93.25
06-21-1000-110-05	Sub Pay-Sick Leave	26,000.00	10,440.00	0.00	15,560.00	59.84
06-21-1000-110-06	Sub Pay-School Business	8,000.00	2,025.00	0.00	5,975.00	74.68
06-21-1000-110-08	Salary-Extra Days	0.00	0.00	0.00	0.00	0.00
06-21-1000-110-14	Unused S/L Pay Out	2,000.00	0.00	0.00	2,000.00	100.00
<b>06-21-1000-110</b>	<b>OBJECT Totals:</b>	<b>1,279,271.00</b>	<b>487,809.65</b>	<b>0.00</b>	<b>791,461.35</b>	<b>61.86</b>
06-21-1000-121-00	Salary-Teacher Aides	16,032.00	7,310.43	0.00	8,721.57	54.40
<b>06-21-1000-121</b>	<b>OBJECT Totals:</b>	<b>16,032.00</b>	<b>7,310.43</b>	<b>0.00</b>	<b>8,721.57</b>	<b>54.40</b>
06-21-1000-213-00	Benefits	105,365.00	39,503.56	0.00	65,861.44	62.50
<b>06-21-1000-213</b>	<b>OBJECT Totals:</b>	<b>105,365.00</b>	<b>39,503.56</b>	<b>0.00</b>	<b>65,861.44</b>	<b>62.50</b>
06-21-1000-220-00	SS Taxes	97,219.00	36,682.86	0.00	60,536.14	62.26
<b>06-21-1000-220</b>	<b>OBJECT Totals:</b>	<b>97,219.00</b>	<b>36,682.86</b>	<b>0.00</b>	<b>60,536.14</b>	<b>62.26</b>
06-21-1000-250-00	Unemp Taxes	1,295.00	458.76	0.00	836.24	64.57
<b>06-21-1000-250</b>	<b>OBJECT Totals:</b>	<b>1,295.00</b>	<b>458.76</b>	<b>0.00</b>	<b>836.24</b>	<b>64.57</b>
06-21-1000-529-00	Student Insurance	1,118.00	1,117.75	0.00	0.25	0.02
<b>06-21-1000-529</b>	<b>OBJECT Totals:</b>	<b>1,118.00</b>	<b>1,117.75</b>	<b>0.00</b>	<b>0.25</b>	<b>0.02</b>
06-21-1000-581-01	Staff Mileage	1,000.00	0.00	0.00	1,000.00	100.00
<b>06-21-1000-581</b>	<b>OBJECT Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00</b>
06-21-1000-610-00	Teaching Supplies	10,760.00	1,163.13	334.79	9,262.08	86.07
06-21-1000-610-01	Counseling	850.00	125.98	0.00	724.02	85.17
06-21-1000-610-02	Art	900.00	376.88	0.00	523.12	58.12
06-21-1000-610-04	Vocal Music	900.00	291.30	0.00	608.70	67.63
06-21-1000-610-05	Instrumental Music	1,200.00	546.83	0.00	653.17	54.43
06-21-1000-610-06	Technology Education	1,250.00	1,084.72	0.00	165.28	13.22
06-21-1000-610-07	Foreign Language	600.00	490.75	0.00	109.25	18.20
06-21-1000-610-08	Home Economics	750.00	292.83	182.41	274.76	36.63
06-21-1000-610-09	Physical Education	1,100.00	325.50	0.00	774.50	70.40
06-21-1000-610-A1	6th Grade-Team 1	3,400.00	2,483.94	0.00	916.06	26.94
06-21-1000-610-A2	6th Grade-Team 2	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-A3	6th Grade-3	0.00	0.00	0.00	0.00	0.00

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-21-1000-610-A4	6th Grade-4	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-A5	6th Grade-5	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-B1	7th Grade-Team 1	1,800.00	584.92	0.00	1,215.08	67.50
06-21-1000-610-B2	7th Grade-Team 2	1,700.00	818.62	0.00	881.38	51.84
06-21-1000-610-B3	7th Grade-3	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-B4	7th Grade-4	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-B5	7th Grade-5	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-C1	8th Grade-Team 1	2,000.00	671.88	0.00	1,328.12	66.40
06-21-1000-610-C2	8th Grade-Team 2	1,800.00	550.11	0.00	1,249.89	69.43
06-21-1000-610-C3	8th Grade-3	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-C4	8th Grade-4	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-C5	8th Grade-5	0.00	0.00	0.00	0.00	0.00
06-21-1000-610-Z0	Computer Education	850.00	184.68	0.00	665.32	78.27
<b>06-21-1000-610</b>	<b>OBJECT Totals:</b>	<b>29,860.00</b>	<b>9,992.07</b>	<b>517.20</b>	<b>19,350.73</b>	<b>64.80</b>
06-21-1000-614-00	Copy Paper	4,300.00	0.00	0.00	4,300.00	100.00
<b>06-21-1000-614</b>	<b>OBJECT Totals:</b>	<b>4,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,300.00</b>	<b>100.00</b>
06-21-1000-615-00	Supplies-New Fiscal Year	4,000.00	0.00	0.00	4,000.00	100.00
<b>06-21-1000-615</b>	<b>OBJECT Totals:</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>100.00</b>
06-21-1000-680-00	Student Activities	4,000.00	2,048.00	0.00	1,952.00	48.80
<b>06-21-1000-680</b>	<b>OBJECT Totals:</b>	<b>4,000.00</b>	<b>2,048.00</b>	<b>0.00</b>	<b>1,952.00</b>	<b>48.80</b>
06-21-1000-681-00	Activity Uniforms	0.00	0.00	0.00	0.00	0.00
<b>06-21-1000-681</b>	<b>OBJECT Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-21-1000-739-00	Activity Equipment	0.00	0.00	0.00	0.00	0.00
<b>06-21-1000-739</b>	<b>OBJECT Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>06-21-1000</b>	<b>FUNCTION Totals:</b>	<b>1,543,460.00</b>	<b>584,923.08</b>	<b>517.20</b>	<b>958,019.72</b>	<b>62.06</b>
06-21-2220-110-00	Salary-Media Spec	33,892.00	12,709.53	0.00	21,182.47	62.49
<b>06-21-2220-110</b>	<b>OBJECT Totals:</b>	<b>33,892.00</b>	<b>12,709.53</b>	<b>0.00</b>	<b>21,182.47</b>	<b>62.49</b>
06-21-2220-121-00	Salary-Media Aide	14,118.00	6,744.40	0.00	7,373.60	52.22
<b>06-21-2220-121</b>	<b>OBJECT Totals:</b>	<b>14,118.00</b>	<b>6,744.40</b>	<b>0.00</b>	<b>7,373.60</b>	<b>52.22</b>
06-21-2220-213-00	Benefits	6,500.00	2,871.42	0.00	3,628.58	55.82
<b>06-21-2220-213</b>	<b>OBJECT Totals:</b>	<b>6,500.00</b>	<b>2,871.42</b>	<b>0.00</b>	<b>3,628.58</b>	<b>55.82</b>
06-21-2220-220-00	SS Taxes	3,700.00	1,488.24	0.00	2,211.76	59.77
<b>06-21-2220-220</b>	<b>OBJECT Totals:</b>	<b>3,700.00</b>	<b>1,488.24</b>	<b>0.00</b>	<b>2,211.76</b>	<b>59.77</b>
06-21-2220-250-00	Unemp Taxes	40.00	18.67	0.00	21.33	53.32
<b>06-21-2220-250</b>	<b>OBJECT Totals:</b>	<b>40.00</b>	<b>18.67</b>	<b>0.00</b>	<b>21.33</b>	<b>53.32</b>
06-21-2220-640-00	Media Supplies	6,500.00	5,775.46	0.00	724.54	11.14

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-21-2220-640	<b>OBJECT Totals:</b>	<b>6,500.00</b>	<b>5,775.46</b>	<b>0.00</b>	<b>724.54</b>	<b>11.14</b>
06-21-2220	<b>FUNCTION Totals:</b>	<b>64,750.00</b>	<b>29,607.72</b>	<b>0.00</b>	<b>35,142.28</b>	<b>54.27</b>
06-21-2300-532-C0	Cell Phone-Crisis	500.00	66.96	0.00	433.04	86.60
06-21-2300-532	<b>OBJECT Totals:</b>	<b>500.00</b>	<b>66.96</b>	<b>0.00</b>	<b>433.04</b>	<b>86.60</b>
06-21-2300-610-00	District Safety Materials	1,000.00	301.22	0.00	698.78	69.87
06-21-2300-610	<b>OBJECT Totals:</b>	<b>1,000.00</b>	<b>301.22</b>	<b>0.00</b>	<b>698.78</b>	<b>69.87</b>
06-21-2300	<b>FUNCTION Totals:</b>	<b>1,500.00</b>	<b>368.18</b>	<b>0.00</b>	<b>1,131.82</b>	<b>75.45</b>
06-21-2400-110-00	Salary-Administrators	134,169.00	61,494.09	0.00	72,674.91	54.16
06-21-2400-110-01	Salary-Adm Suppl	3,000.00	1,375.00	0.00	1,625.00	54.16
06-21-2400-110	<b>OBJECT Totals:</b>	<b>137,169.00</b>	<b>62,869.09</b>	<b>0.00</b>	<b>74,299.91</b>	<b>54.16</b>
06-21-2400-120-00	Salary-Secretaries	39,800.00	18,798.62	0.00	21,001.38	52.76
06-21-2400-120-01	Salary-Sec Overtime	0.00	0.00	0.00	0.00	0.00
06-21-2400-120-02	Salary-Secretary Sub	0.00	0.00	0.00	0.00	0.00
06-21-2400-120	<b>OBJECT Totals:</b>	<b>39,800.00</b>	<b>18,798.62</b>	<b>0.00</b>	<b>21,001.38</b>	<b>52.76</b>
06-21-2400-213-00	Benefits	13,500.00	6,414.78	0.00	7,085.22	52.48
06-21-2400-213	<b>OBJECT Totals:</b>	<b>13,500.00</b>	<b>6,414.78</b>	<b>0.00</b>	<b>7,085.22</b>	<b>52.48</b>
06-21-2400-220-00	SS Taxes	13,000.00	5,837.75	0.00	7,162.25	55.09
06-21-2400-220	<b>OBJECT Totals:</b>	<b>13,000.00</b>	<b>5,837.75</b>	<b>0.00</b>	<b>7,162.25</b>	<b>55.09</b>
06-21-2400-250-00	Unemp Taxes	175.00	73.08	0.00	101.92	58.24
06-21-2400-250	<b>OBJECT Totals:</b>	<b>175.00</b>	<b>73.08</b>	<b>0.00</b>	<b>101.92</b>	<b>58.24</b>
06-21-2400-531-00	Postage	1,350.00	947.64	0.00	402.36	29.80
06-21-2400-531	<b>OBJECT Totals:</b>	<b>1,350.00</b>	<b>947.64</b>	<b>0.00</b>	<b>402.36</b>	<b>29.80</b>
06-21-2400-532-00	Telephone	4,000.00	1,874.88	0.00	2,125.12	53.12
06-21-2400-532-01	Telephone-LD	1,000.00	363.77	0.00	636.23	63.62
06-21-2400-532-C0	Cell Phone-Base	600.00	300.00	0.00	300.00	50.00
06-21-2400-532-C1	Cell Phone-Excess	360.00	135.55	0.00	224.45	62.34
06-21-2400-532	<b>OBJECT Totals:</b>	<b>5,960.00</b>	<b>2,674.20</b>	<b>0.00</b>	<b>3,285.80</b>	<b>55.13</b>
06-21-2400-581-00	Conf Exp-Principal	1,500.00	0.00	0.00	1,500.00	100.00
06-21-2400-581-01	Travel Exp-Principal	1,000.00	251.50	0.00	748.50	74.85
06-21-2400-581	<b>OBJECT Totals:</b>	<b>2,500.00</b>	<b>251.50</b>	<b>0.00</b>	<b>2,248.50</b>	<b>89.94</b>
06-21-2400-610-00	Office Supplies	1,710.00	910.73	0.00	799.27	46.74
06-21-2400-610	<b>OBJECT Totals:</b>	<b>1,710.00</b>	<b>910.73</b>	<b>0.00</b>	<b>799.27</b>	<b>46.74</b>
06-21-2400-890-00	Other Misc Expense	5,485.00	1,630.12	207.00	3,647.88	66.50
06-21-2400-890-01	False Alarm Calls	0.00	0.00	0.00	0.00	0.00
06-21-2400-890	<b>OBJECT Totals:</b>	<b>5,485.00</b>	<b>1,630.12</b>	<b>207.00</b>	<b>3,647.88</b>	<b>66.50</b>

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# Expense Budget Report

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-21-2400	<b>FUNCTION Totals:</b>	<u>220,649.00</u>	<u>100,407.51</u>	<u>207.00</u>	<u>120,034.49</u>	<u>54.40</u>
06-21-2600-300-00	Contracted Services	310.00	150.94	0.00	159.06	51.30
06-21-2600-300	<b>OBJECT Totals:</b>	<u>310.00</u>	<u>150.94</u>	<u>0.00</u>	<u>159.06</u>	<u>51.30</u>
06-21-2600-411-00	Water/Sewer/Trash	23,000.00	16,284.47	0.00	6,715.53	29.19
06-21-2600-411	<b>OBJECT Totals:</b>	<u>23,000.00</u>	<u>16,284.47</u>	<u>0.00</u>	<u>6,715.53</u>	<u>29.19</u>
06-21-2600-621-00	Heating	10,000.00	1,452.81	0.00	8,547.19	85.47
06-21-2600-621	<b>OBJECT Totals:</b>	<u>10,000.00</u>	<u>1,452.81</u>	<u>0.00</u>	<u>8,547.19</u>	<u>85.47</u>
06-21-2600-622-00	Electricity	52,000.00	17,892.48	0.00	34,107.52	65.59
06-21-2600-622	<b>OBJECT Totals:</b>	<u>52,000.00</u>	<u>17,892.48</u>	<u>0.00</u>	<u>34,107.52</u>	<u>65.59</u>
06-21-2600	<b>FUNCTION Totals:</b>	<u>85,310.00</u>	<u>35,780.70</u>	<u>0.00</u>	<u>49,529.30</u>	<u>58.05</u>
06-21	<b>COST CENTER Totals:</b>	<u>1,915,669.00</u>	<u>751,087.19</u>	<u>724.20</u>	<u>1,163,857.61</u>	<u>60.75</u>
06	<b>Current Year Account Totals:</b>	<u>1,915,669.00</u>	<u>751,087.19</u>	<u>724.20</u>	<u>1,163,857.61</u>	<u>60.75</u>
06	<b>FUND Totals:</b>	<u>1,915,669.00</u>	<u>751,087.19</u>	<u>724.20</u>	<u>1,163,857.61</u>	<u>60.75</u>
	<b>Report Totals:</b>	<u>1,915,669.00</u>	<u>751,087.19</u>	<u>724.20</u>	<u>1,163,857.61</u>	<u>60.75</u>

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*De Soto USD 232*

# Expense Budget Report

SELECTED Data

Date Range: YTD thru 01/31/2003

Arranged by:  
Account Number

*ST O'CONNOR*

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
<b>06</b>	<b>GENERAL FUND</b>					
06-43-0000-000-00	### STARSIDE ELEM ###	0.00	0.00	0.00	0.00	0.00
<b>06-43-0000-000</b>	<b>OBJECT Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>06-43-0000</b>	<b>FUNCTION Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
06-43-1000-110-00	Salary-Teachers	934,624.00	346,492.80	0.00	588,131.20	62.92
06-43-1000-110-01	Salary-Teachers Suppl	3,647.00	1,329.31	0.00	2,317.69	63.55
06-43-1000-110-03	Salary-Extra Duty	2,000.00	1,596.75	0.00	403.25	20.16
06-43-1000-110-04	Salary-Cover Pay	1,000.00	0.00	0.00	1,000.00	100.00
06-43-1000-110-05	Sub Pay-Sick Leave	31,200.00	8,010.00	0.00	23,190.00	74.32
06-43-1000-110-06	Sub Pay-School Business	12,000.00	2,655.00	0.00	9,345.00	77.87
06-43-1000-110-07	"Sparkle" Extra Duty Pay	10,000.00	3,643.50	0.00	6,356.50	63.56
06-43-1000-110-14	Unused S/L Pay Out	500.00	220.00	0.00	280.00	56.00
<b>06-43-1000-110</b>	<b>OBJECT Totals:</b>	<b>994,971.00</b>	<b>363,947.36</b>	<b>0.00</b>	<b>631,023.64</b>	<b>63.42</b>
06-43-1000-121-00	Salary-Teacher Aides	14,540.00	5,954.79	0.00	8,585.21	59.04
<b>06-43-1000-121</b>	<b>OBJECT Totals:</b>	<b>14,540.00</b>	<b>5,954.79</b>	<b>0.00</b>	<b>8,585.21</b>	<b>59.04</b>
06-43-1000-213-00	Benefits	88,000.00	31,435.03	0.00	56,564.97	64.27
<b>06-43-1000-213</b>	<b>OBJECT Totals:</b>	<b>88,000.00</b>	<b>31,435.03</b>	<b>0.00</b>	<b>56,564.97</b>	<b>64.27</b>
06-43-1000-220-00	SS Taxes	75,715.00	27,660.51	0.00	48,054.49	63.46
<b>06-43-1000-220</b>	<b>OBJECT Totals:</b>	<b>75,715.00</b>	<b>27,660.51</b>	<b>0.00</b>	<b>48,054.49</b>	<b>63.46</b>
06-43-1000-250-00	Unemp Taxes	1,005.00	347.33	0.00	657.67	65.43
<b>06-43-1000-250</b>	<b>OBJECT Totals:</b>	<b>1,005.00</b>	<b>347.33</b>	<b>0.00</b>	<b>657.67</b>	<b>65.43</b>
06-43-1000-581-01	Staff Mileage	1,000.00	0.00	0.00	1,000.00	100.00
<b>06-43-1000-581</b>	<b>OBJECT Totals:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00</b>
06-43-1000-610-00	Teaching Supplies	7,134.00	968.28	0.00	6,165.72	86.42
06-43-1000-610-01	Counseling	1,500.00	776.76	0.00	723.24	48.21
06-43-1000-610-02	Art	1,800.00	1,213.17	0.00	586.83	32.60
06-43-1000-610-03	Band	90.00	0.00	88.00	2.00	2.22
06-43-1000-610-04	Vocal Music	1,080.00	1,063.25	0.00	16.75	1.55
06-43-1000-610-06	Computer Lab	90.00	0.00	0.00	90.00	100.00
06-43-1000-610-09	Physical Education	1,080.00	1,085.43	0.00	-5.43	-0.50
06-43-1000-610-A1	Kindergarten-1	450.00	90.46	275.13	84.41	18.75
06-43-1000-610-A2	Kindergarten-2	450.00	0.00	0.00	450.00	100.00
06-43-1000-610-B1	1st Grade-1	270.00	234.39	0.00	35.61	13.18
06-43-1000-610-B2	1st Grade-2	270.00	33.26	0.00	236.74	87.68
06-43-1000-610-B3	1st Grade-3	270.00	266.16	0.00	3.84	1.42
06-43-1000-610-B4	1st Grade-4	270.00	260.35	0.00	9.65	3.57
06-43-1000-610-B5	1st Grade-5	270.00	217.28	0.00	52.72	19.52
06-43-1000-610-C1	2nd Grade-1	270.00	141.72	0.00	128.28	47.51

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-43-1000-610-C2	2nd Grade-2	270.00	0.00	0.00	270.00	100.00
06-43-1000-610-C3	2nd Grade-3	270.00	258.62	0.00	11.38	4.21
06-43-1000-610-C4	2nd Grade-4	270.00	131.50	0.00	138.50	51.29
06-43-1000-610-C5	2nd Grade-5	0.00	0.00	0.00	0.00	0.00
06-43-1000-610-D1	3rd Grade-1	270.00	159.57	0.00	110.43	40.90
06-43-1000-610-D2	3rd Grade-2	270.00	251.75	0.00	18.25	6.75
06-43-1000-610-D3	3rd Grade-3	270.00	190.12	0.00	79.88	29.58
06-43-1000-610-D4	3rd Grade-4	270.00	233.98	0.00	36.02	13.34
06-43-1000-610-D5	3rd Grade-5	0.00	0.00	0.00	0.00	0.00
06-43-1000-610-E1	4th Grade-1	270.00	206.38	0.00	63.62	23.56
06-43-1000-610-E2	4th Grade-2	270.00	186.15	0.00	83.85	31.05
06-43-1000-610-E3	4th Grade-3	270.00	152.15	0.00	117.85	43.64
06-43-1000-610-E4	4th Grade-4	270.00	264.05	0.00	5.95	2.20
06-43-1000-610-F1	5th Grade-1	270.00	213.27	0.00	56.73	21.01
06-43-1000-610-F2	5th Grade-2	270.00	268.17	0.00	1.83	0.67
06-43-1000-610-F3	5th Grade-3	270.00	123.82	0.00	146.18	54.14
06-43-1000-610-F4	5th Grade-4	270.00	259.47	0.00	10.53	3.90
06-43-1000-610-G1	Gifted	135.00	129.35	0.00	5.65	4.18
06-43-1000-610-H1	Reading Specialist-1	225.00	0.00	0.00	225.00	100.00
06-43-1000-610-H2	Reading Specialist-2	225.00	0.00	0.00	225.00	100.00
06-43-1000-610-H3	Reading Specialist-3	225.00	0.00	0.00	225.00	100.00
06-43-1000-610-H4	Reading Specialist-4	225.00	0.00	0.00	225.00	100.00
06-43-1000-610-I1	Discovery-1	100.00	44.07	0.00	55.93	55.93
06-43-1000-610-I2	Discovery-2	100.00	0.00	0.00	100.00	100.00
06-43-1000-610-I3	Discovery-3	100.00	98.99	0.00	1.01	1.01
06-43-1000-610-I4	Discovery-4	100.00	0.00	0.00	100.00	100.00
06-43-1000-610-J1	ESL - 1	200.00	62.00	0.00	138.00	69.00
06-43-1000-610-J2	ESL - 2	0.00	40.31	0.00	-40.31	0.00
06-43-1000-610-L1	Title I	0.00	0.00	0.00	0.00	0.00
06-43-1000-610-M1	Pre-School	0.00	0.00	0.00	0.00	0.00
<b>06-43-1000-610</b>	<b>OBJECT Totals:</b>	<b>20,979.00</b>	<b>9,624.23</b>	<b>363.13</b>	<b>10,991.64</b>	<b>52.39</b>
06-43-1000-614-00	Copy Paper	6,300.00	0.00	0.00	6,300.00	100.00
<b>06-43-1000-614</b>	<b>OBJECT Totals:</b>	<b>6,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,300.00</b>	<b>100.00</b>
06-43-1000-680-00	Student Activities	3,600.00	2,827.94	0.00	772.06	21.44
<b>06-43-1000-680</b>	<b>OBJECT Totals:</b>	<b>3,600.00</b>	<b>2,827.94</b>	<b>0.00</b>	<b>772.06</b>	<b>21.44</b>
<b>06-43-1000</b>	<b>FUNCTION Totals:</b>	<b>1,206,110.00</b>	<b>441,797.19</b>	<b>363.13</b>	<b>763,949.68</b>	<b>63.34</b>
06-43-2220-110-00	Salary-Media Spec	42,479.00	15,929.64	0.00	26,549.36	62.50
<b>06-43-2220-110</b>	<b>OBJECT Totals:</b>	<b>42,479.00</b>	<b>15,929.64</b>	<b>0.00</b>	<b>26,549.36</b>	<b>62.50</b>
06-43-2220-121-00	Salary-Media Aide	13,115.00	6,175.16	0.00	6,939.84	52.91
<b>06-43-2220-121</b>	<b>OBJECT Totals:</b>	<b>13,115.00</b>	<b>6,175.16</b>	<b>0.00</b>	<b>6,939.84</b>	<b>52.91</b>

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-43-2220-213-00	Benefits	6,400.00	2,874.92	0.00	3,525.08	55.07
<b>06-43-2220-213</b>	<b>OBJECT Totals:</b>	<b>6,400.00</b>	<b>2,874.92</b>	<b>0.00</b>	<b>3,525.08</b>	<b>55.07</b>
06-43-2220-220-00	SS Taxes	4,250.00	1,678.08	0.00	2,571.92	60.51
<b>06-43-2220-220</b>	<b>OBJECT Totals:</b>	<b>4,250.00</b>	<b>1,678.08</b>	<b>0.00</b>	<b>2,571.92</b>	<b>60.51</b>
06-43-2220-250-00	Unemp Taxes	50.00	21.08	0.00	28.92	57.84
<b>06-43-2220-250</b>	<b>OBJECT Totals:</b>	<b>50.00</b>	<b>21.08</b>	<b>0.00</b>	<b>28.92</b>	<b>57.84</b>
06-43-2220-640-00	Media Supplies	5,400.00	3,980.60	1,264.35	155.05	2.87
<b>06-43-2220-640</b>	<b>OBJECT Totals:</b>	<b>5,400.00</b>	<b>3,980.60</b>	<b>1,264.35</b>	<b>155.05</b>	<b>2.87</b>
06-43-2220-680-00	Other Misc Supplies	4,500.00	1,931.36	0.00	2,568.64	57.08
<b>06-43-2220-680</b>	<b>OBJECT Totals:</b>	<b>4,500.00</b>	<b>1,931.36</b>	<b>0.00</b>	<b>2,568.64</b>	<b>57.08</b>
<b>06-43-2220</b>	<b>FUNCTION Totals:</b>	<b>76,194.00</b>	<b>32,590.84</b>	<b>1,264.35</b>	<b>42,338.81</b>	<b>55.56</b>
06-43-2400-110-00	Salary-Administrators	108,126.00	49,557.76	0.00	58,568.24	54.16
06-43-2400-110-01	Salary-Adm Suppl	3,000.00	1,375.00	0.00	1,625.00	54.16
<b>06-43-2400-110</b>	<b>OBJECT Totals:</b>	<b>111,126.00</b>	<b>50,932.76</b>	<b>0.00</b>	<b>60,193.24</b>	<b>54.16</b>
06-43-2400-120-00	Salary-Secretaries	42,490.00	20,425.43	0.00	22,064.57	51.92
06-43-2400-120-01	Salary-Sec Overtime	0.00	0.00	0.00	0.00	0.00
06-43-2400-120-02	Salary-Secretary Sub	0.00	0.00	0.00	0.00	0.00
<b>06-43-2400-120</b>	<b>OBJECT Totals:</b>	<b>42,490.00</b>	<b>20,425.43</b>	<b>0.00</b>	<b>22,064.57</b>	<b>51.92</b>
06-43-2400-213-00	Benefits	14,500.00	6,118.18	0.00	8,381.82	57.80
<b>06-43-2400-213</b>	<b>OBJECT Totals:</b>	<b>14,500.00</b>	<b>6,118.18</b>	<b>0.00</b>	<b>8,381.82</b>	<b>57.80</b>
06-43-2400-220-00	SS Taxes	11,500.00	5,229.27	0.00	6,270.73	54.52
<b>06-43-2400-220</b>	<b>OBJECT Totals:</b>	<b>11,500.00</b>	<b>5,229.27</b>	<b>0.00</b>	<b>6,270.73</b>	<b>54.52</b>
06-43-2400-250-00	Unemp Taxes	150.00	65.55	0.00	84.45	56.30
<b>06-43-2400-250</b>	<b>OBJECT Totals:</b>	<b>150.00</b>	<b>65.55</b>	<b>0.00</b>	<b>84.45</b>	<b>56.30</b>
06-43-2400-531-00	Postage	600.00	266.06	0.00	333.94	55.65
<b>06-43-2400-531</b>	<b>OBJECT Totals:</b>	<b>600.00</b>	<b>266.06</b>	<b>0.00</b>	<b>333.94</b>	<b>55.65</b>
06-43-2400-532-00	Telephone	3,000.00	1,222.92	0.00	1,777.08	59.23
06-43-2400-532-01	Telephone-LD	400.00	146.09	0.00	253.91	63.47
06-43-2400-532-C0	Cell Phone-Base	300.00	119.82	0.00	180.18	60.06
06-43-2400-532-C1	Cell Phone-Excess	0.00	0.00	0.00	0.00	0.00
<b>06-43-2400-532</b>	<b>OBJECT Totals:</b>	<b>3,700.00</b>	<b>1,488.83</b>	<b>0.00</b>	<b>2,211.17</b>	<b>59.76</b>
06-43-2400-581-00	Conf Exp-Principal	500.00	0.00	12.50	487.50	97.50
06-43-2400-581-01	Travel Exp-Principal	500.00	0.00	0.00	500.00	100.00
06-43-2400-581-A0	Conf Exp-Asst Principal	350.00	0.00	0.00	350.00	100.00
06-43-2400-581-A1	Travel Exp-Asst Principal	200.00	0.00	0.00	200.00	100.00
<b>06-43-2400-581</b>	<b>OBJECT Totals:</b>	<b>1,550.00</b>	<b>0.00</b>	<b>12.50</b>	<b>1,537.50</b>	<b>99.19</b>

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# Expense Budget Report

Date Range: YTD thru 01/31/2003

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
06-43-2400-610-00	Office Supplies	3,600.00	1,140.87	0.00	2,459.13	68.30
<b>06-43-2400-610</b>	<b>OBJECT Totals:</b>	<b>3,600.00</b>	<b>1,140.87</b>	<b>0.00</b>	<b>2,459.13</b>	<b>68.30</b>
06-43-2400-890-00	Other Misc Expense	2,000.00	1,302.52	0.00	697.48	34.87
<b>06-43-2400-890</b>	<b>OBJECT Totals:</b>	<b>2,000.00</b>	<b>1,302.52</b>	<b>0.00</b>	<b>697.48</b>	<b>34.87</b>
<b>06-43-2400</b>	<b>FUNCTION Totals:</b>	<b>191,216.00</b>	<b>86,969.47</b>	<b>12.50</b>	<b>104,234.03</b>	<b>54.51</b>
06-43-2600-300-00	Contracted Services	310.00	153.60	0.00	156.40	50.45
<b>06-43-2600-300</b>	<b>OBJECT Totals:</b>	<b>310.00</b>	<b>153.60</b>	<b>0.00</b>	<b>156.40</b>	<b>50.45</b>
06-43-2600-411-00	Water/Sewer/Trash	9,000.00	6,080.87	0.00	2,919.13	32.43
<b>06-43-2600-411</b>	<b>OBJECT Totals:</b>	<b>9,000.00</b>	<b>6,080.87</b>	<b>0.00</b>	<b>2,919.13</b>	<b>32.43</b>
06-43-2600-622-00	Electricity	61,060.00	27,725.95	0.00	33,334.05	54.59
<b>06-43-2600-622</b>	<b>OBJECT Totals:</b>	<b>61,060.00</b>	<b>27,725.95</b>	<b>0.00</b>	<b>33,334.05</b>	<b>54.59</b>
<b>06-43-2600</b>	<b>FUNCTION Totals:</b>	<b>70,370.00</b>	<b>33,960.42</b>	<b>0.00</b>	<b>36,409.58</b>	<b>51.74</b>
<b>06-43</b>	<b>COST CENTER Totals:</b>	<b>1,543,890.00</b>	<b>595,317.92</b>	<b>1,639.98</b>	<b>946,932.10</b>	<b>61.33</b>
<b>06</b>	<b>Current Year Account Totals:</b>	<b>1,543,890.00</b>	<b>595,317.92</b>	<b>1,639.98</b>	<b>946,932.10</b>	<b>61.33</b>
	<b>06 FUND Totals:</b>	<b>1,543,890.00</b>	<b>595,317.92</b>	<b>1,639.98</b>	<b>946,932.10</b>	<b>61.33</b>
	<b>Report Totals:</b>	<b>1,543,890.00</b>	<b>595,317.92</b>	<b>1,639.98</b>	<b>946,932.10</b>	<b>61.33</b>

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