

Northern Valley Schools

DISTRICT BUDGET 2023-2024

USD 212

Norton County

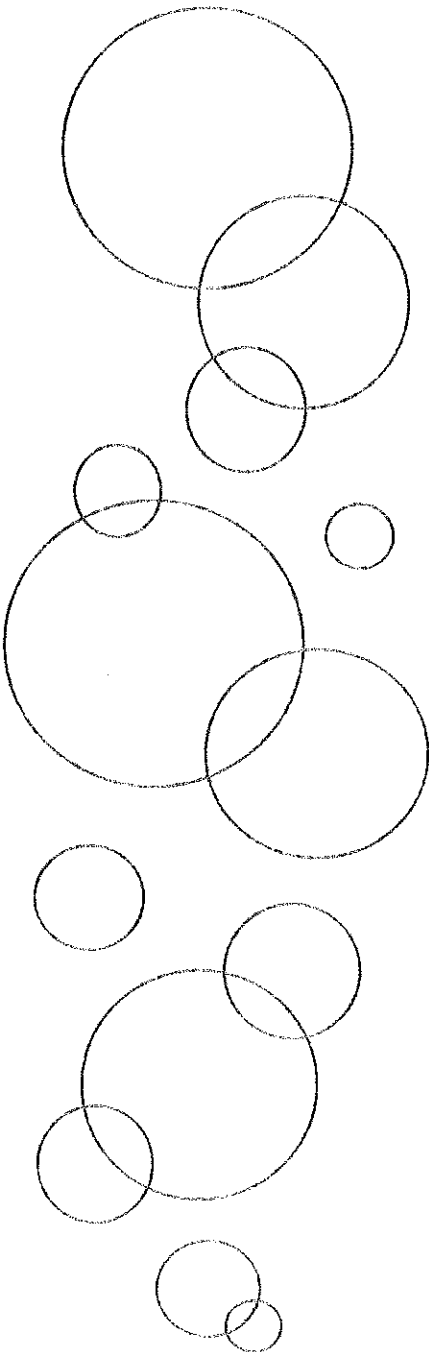


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District Budget

Code 01	Certificate Page – shows adopted budget, expenditures and tax to be levied, and computation of delinquency
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Code 26	Professional Development – Revenue (local, state, federal), and expenditures for support services, salaries, supplies, equipment, etc.
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Code 51	KPERS – Revenue (state); Expenditures such as employee benefits
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Code 55	Textbook & Student Material Revolving – Revenue (local) and expenditures for textbooks, musical equipment, materials and supplies, etc.

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Code 56.....	Activity Fund – Revenue (local) and expenditures for activities in which pupils may participate directly or indirectly. This does not include student organizations or clubs.
Code 62.....	Bond and interest (USD) #1 – Revenue (local, county, state) and expenditures for principal and interest
Code 63.....	Bond and interest (USD) #2 – Revenue (local, county, state) and expenditures for principal and interest
Code 99.....	Notice of Hearing (published in newspaper) is a summary showing operating funds and total expenditures, special education cooperative, total taxes levied and estimated tax rate. Other line items include library board, recreation commission, assessed valuation, lease purchase principle, and total USD debt.
Revenue Neutral ...	This "Revenue Neutral Tax Rate" form is required to be published in the local paper if Taxes Levied for the budget year exceed the revenue neutral rate.
Average Salary	This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.

Budget Profile

Page 1.....	Budget general information: general information about the community, contact information for board members, names of key staff (administrators, business office and board clerk), and district accomplishments and challenges
Page 2.....	Supplemental information for tables in Summary of Expenditures
Page 4.....	KSDE DATA CENTRAL – Kansas Education Data Reporting Services <ul style="list-style-type: none">• Kansas State Building Report Card – Aggregate performance and demographic data related to district and buildings within the State. (Postsecondary, graduation, dropout, attendance, ACT scores, etc.)• Kansas K-12 Reports – Information on counties, districts, and schools in the State. (Building, district or state totals for attendance, enrollment, staff, graduates/dropouts, suspension/expulsion, etc.)• School Finance Reports – Budget documents, Comparative Performance and Fiscal System [CPFS], School Finance Reports Warehouse. (Certified personnel, enrollment, dropouts, graduates, salary reports)

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

Budget At A Glance

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Page 3.....	Total Expenditures by Function (all funds)
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Page 11.....	Average Salary - This page provides FTE and average salaries for administrators, teachers, licensed personnel, and substitutes.
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One-Page Summary

This provides a summary of charts combined on one page.

Coding Expenditures in the Budget Document

(Definitions for Functions, Sub-functions, Objects)

Funds in the USD budget document have a general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund will be a breakdown by function, sub-function, object and sub-object. This document will explain what expenditures should be charged under which code.

Additional information can be found in the [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) which is available on the KSDE School Finance website (located under Guidelines). Link: <http://www.ksde.org/Default.aspx?tabid=429>

This handbook explains in detail how functions, sub-functions and objects are used to breakdown expenditures in each of the funds, and includes a section with Guidelines for Activity Funds.

Coding the USD Budget Document

Funds will have the general definition as currently used under Kansas law, which would include such funds as general, career and postsecondary education, special education, etc. Within each fund is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers.

Functions are further broken down into sub-functions, service areas and areas of responsibility. The major sub-functions fall under the support services. The services include student support, instructional support, general administration, school administration, operations and maintenance, and other support services. Each of these levels consists of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related.

For example:

Function	2000	Support Services
Sub-function	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility services	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Within each function or sub-function will be a breakdown of expenditures that will be **object** codes. Examples of object codes would be salaries, employee benefits, purchased professional and technical services, purchased property services, other purchased services, supplies and equipment. The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

Below are definitions taken from the KSDE [Accounting Handbook](http://www.ksde.org/Default.aspx?tabid=429) explaining what expenditures should be charged under which code. Link: <http://www.ksde.org/Default.aspx?tabid=429>

FUNCTION DEFINITIONS

EXPENDITURES

Code**1000 Instruction**

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

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

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

The sub-function of this function includes: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Business, Operation and Maintenance of Plant Services, Student Transportation, Central Support, and Other Support.

3000 Operation of Non-Instructional Services

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

4000 Facilities Acquisition and Construction Service

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

5000 Debt Service

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

SUBFUNCTION DEFINITIONS

EXPENDITURES

Definition - A sub-function is the next level of accounting breakdown under the functions.
Example: For 2000 - Support Services function this would look as follows:

Code**2000 Support Services**

- 2100 Student Support Services
- 2200 Instructional Staff Support Services
- 2300 General Administration
- 2400 School Administration
- 2500 Central Services
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2900 Other Support Services

The numbering code for the main sub-functions is hundreds in the last 3 digits such as 2100, 2200, etc.; 3100, 3200, etc. Further breakdown below the main sub-functions will continue such as:

2110
2111
2112

There are no sub-functions for 1000 - Instruction
function category.

OBJECT DEFINITIONS

EXPENDITURES

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools that would like a further breakdown.

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an "Other" expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the OTHER category. For example, in the General Fund for 1000 - Instruction, the 600-object code for supplies has a breakdown: 610 - General Supplies, 644 - Textbooks and 680 - Miscellaneous Supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 - Miscellaneous Supplies. This same concept will hold true for other object codes.

Listed below are the nine major object codes and their definitions:

Code

- 100 Personal Services - Salaries** - Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.
- 200 Employee Benefits** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000 - Debt Service.*
- 300 Purchased Professional and Technical Services** - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 Supplies and Materials** - Amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 Property** - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 Debt Service & Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
- 900 Other Uses of Funds (Appropriated Funds Only)** - This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only.*

FUNDS

Description

- **General Fund, Supplemental General Fund** (i.e. Local Option Budget or LOB)
Accounts for all financial resources of the LEA except those required to be accounted for in another fund.
- **Special Revenue Funds** (Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Virtual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Career and Postsecondary Education, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, Preschool-Aged At-Risk, At-Risk (K-12), KPERS, and Cost of Living).

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Special revenue funds may include: restricted state or federal grants-in-aid; restricted tax levies.

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.
- **Capital Project Funds**
Account for bond proceeds used to acquire or construct major capital facilities.
- **Debt Service Funds** (Includes: Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)
Account for the accumulation of resources for, and the payment of general debt, principal and interest.
- **Trust and Agency Funds** (Includes: Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employees Benefit, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund, and Gifts and Grants.)

ACCOUNT GROUPS

The following are not funds, and therefore, do not report operations like the general fund or a special reserve fund:

General Fixed Asset Accounts

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

General Long-Term Debt Account Group

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt that has not matured (i.e. general obligation bonds, temporary notes, and no-fund warrants). It would also include liabilities for certain compensated absences (i.e. vacation and sick leave) and other claims and judgments against the district.

On the [School Finance website](#) (Guidelines and Manuals screen), download the [Activity Fund Guidelines](#) handbook for guidance to establish and maintain control over activity funds. Three types of activity funds are listed below:

- Student Activity Funds: Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).
- District Activity Funds: District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (i.e., athletic events, music concerts, plays, book fair, etc.).
- Non-Activity Funds: Non-Activity Funds are collected at the building level and include fee funds, sales tax moneys, revolving funds, and petty cash.

Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,588,075	46%	\$1,638,086	55%	3%	\$1,867,190	50%	14%
Student Support Services	\$38,054	1%	\$5,844	0%	-85%	\$73,991	2%	1166%
Instructional Support Services	\$115,634	3%	\$110,335	4%	-5%	\$232,345	6%	111%
Administration & Support	\$892,946	26%	\$512,433	17%	-43%	\$544,826	15%	6%
Operations & Maintenance	\$385,756	11%	\$312,866	11%	-19%	\$512,234	14%	64%
Transportation	\$121,926	4%	\$161,622	5%	33%	\$199,630	5%	24%
Food Services	\$165,172	5%	\$155,708	5%	-6%	\$198,480	5%	27%
Capital Improvements	\$114,472	3%	\$56,347	2%	-51%	\$110,000	3%	95%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$10,361	0%	0%
Total Expenditures	3,422,035	100%	\$2,953,241	100%	-14%	\$3,749,057	100%	27%
Amount per Pupil	\$23,830		\$20,681		-13%	\$26,309		27%
Current Expenditures²	\$3,167,971	100%	\$2,828,084	100%	-11%	\$3,369,138	100%	19%
Amount per Pupil	\$22,061		\$19,805		-10%	\$23,643		19%

Percent of Expenditures for Instruction³

Total Expenditures	\$1,562,418	46%	\$1,603,059	54%	8%	\$1,817,190	48%	-6%
Current Expenditures	\$1,562,418	49%	\$1,603,059	57%	8%	\$1,817,190	54%	-3%

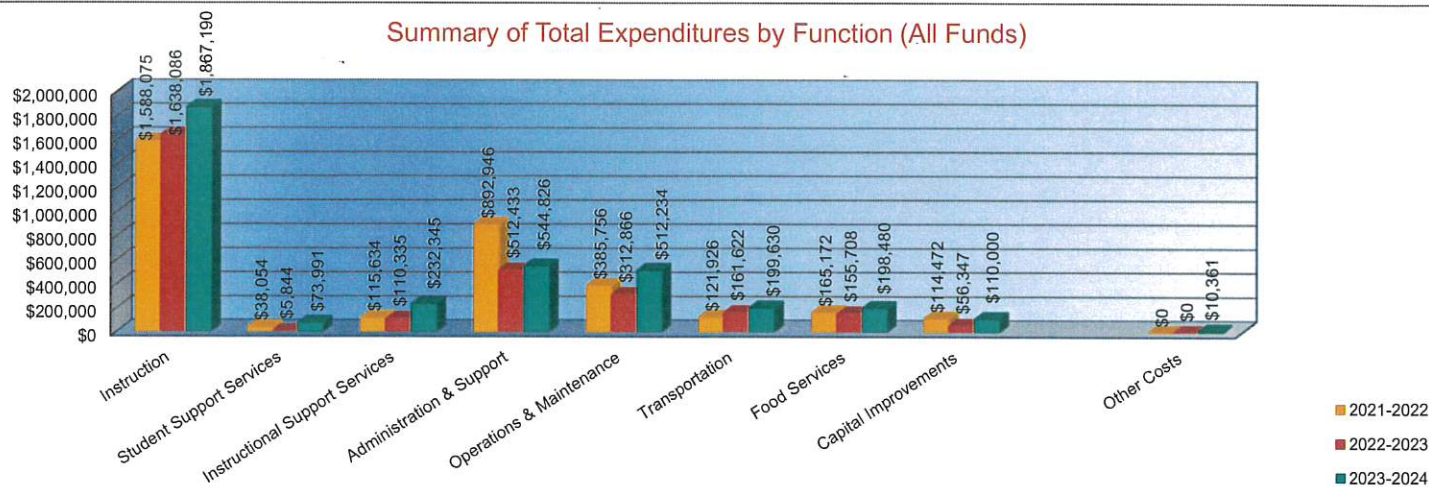
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

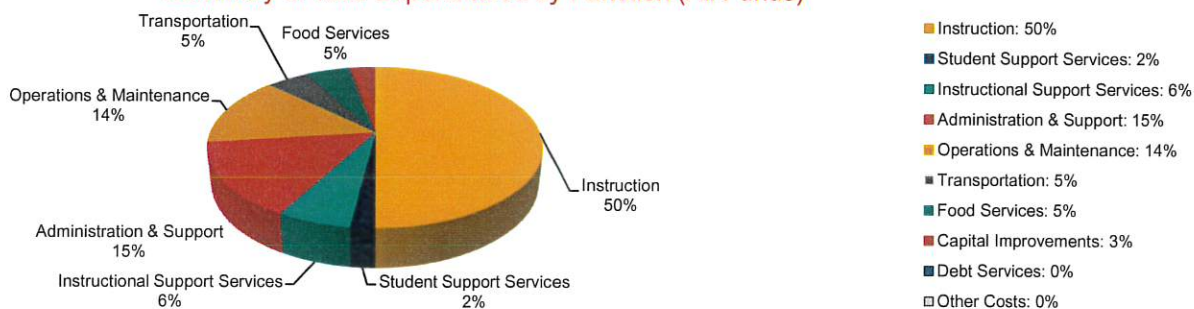
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)



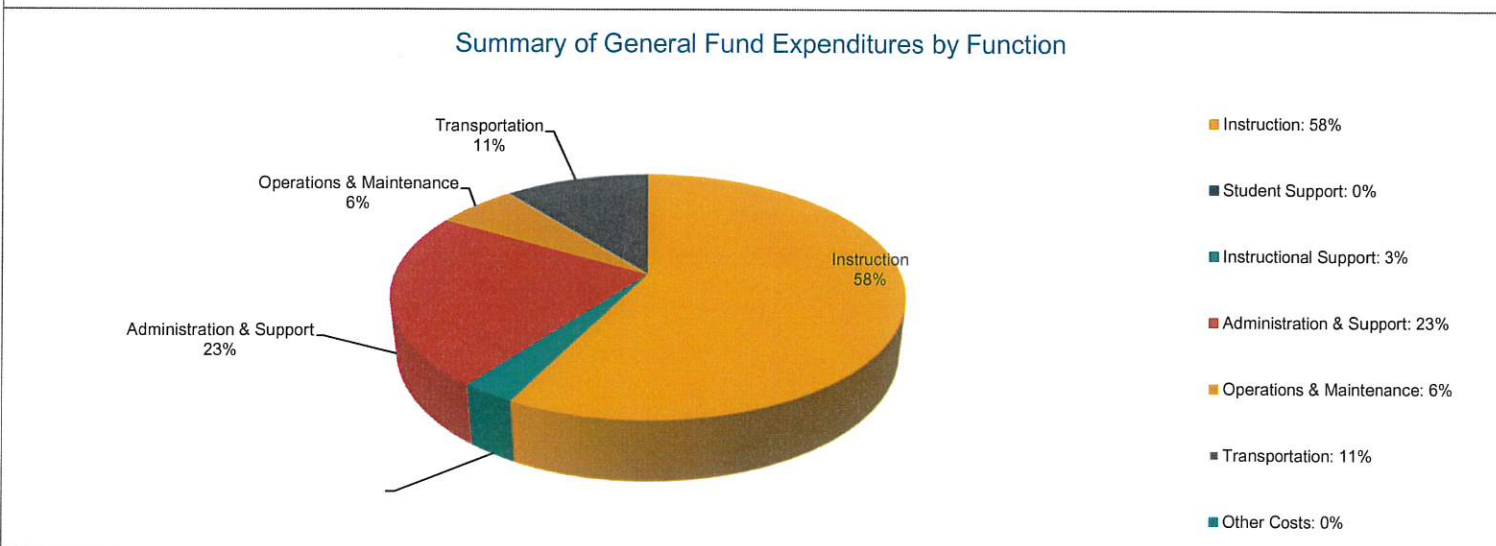
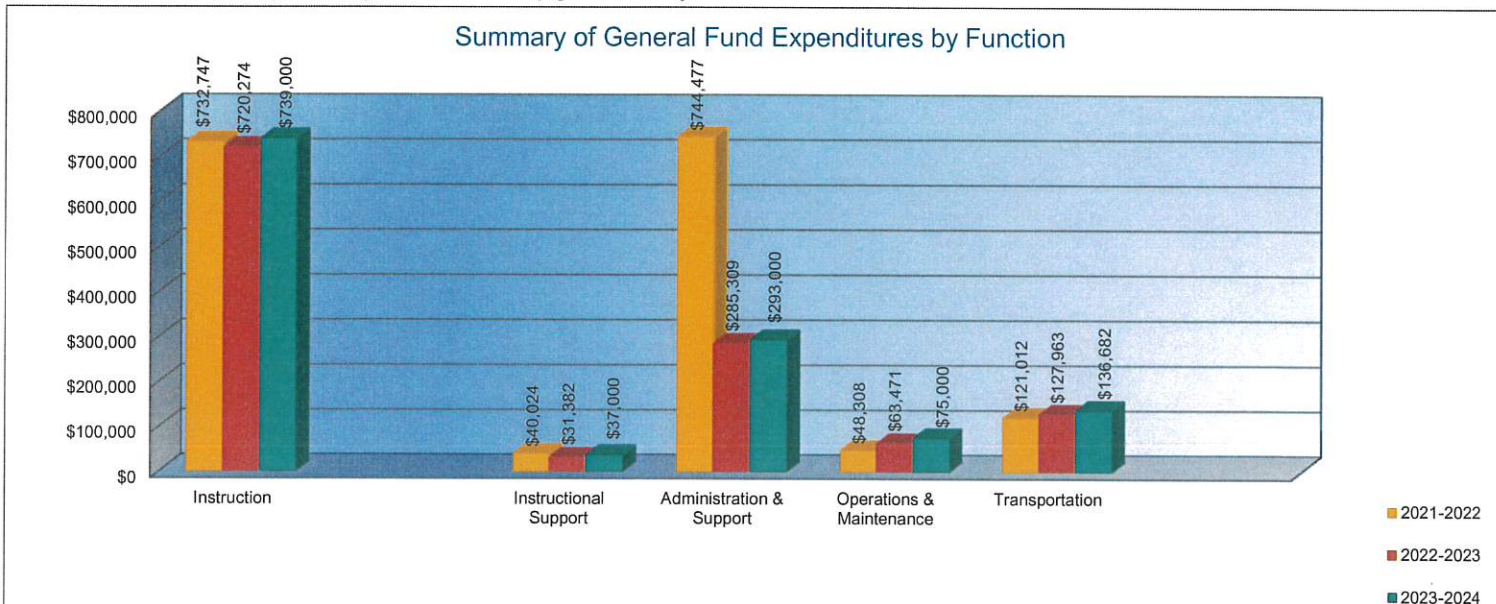
Summary of Total Expenditures by Function (All Funds)



Summary of General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$732,747	43%	\$720,274	59%	-2%	\$739,000	58%	3%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$40,024	2%	\$31,382	3%	-22%	\$37,000	3%	18%
Administration & Support	\$744,477	44%	\$285,309	23%	-62%	\$293,000	23%	3%
Operations & Maintenance	\$48,308	3%	\$63,471	5%	31%	\$75,000	6%	18%
Transportation	\$121,012	7%	\$127,963	10%	6%	\$136,682	11%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$1,686,568	100%	\$1,228,399	100%	-27%	\$1,280,682	100%	4%
Amount per Pupil	\$11,745		\$8,602		-27%	\$8,987		4%

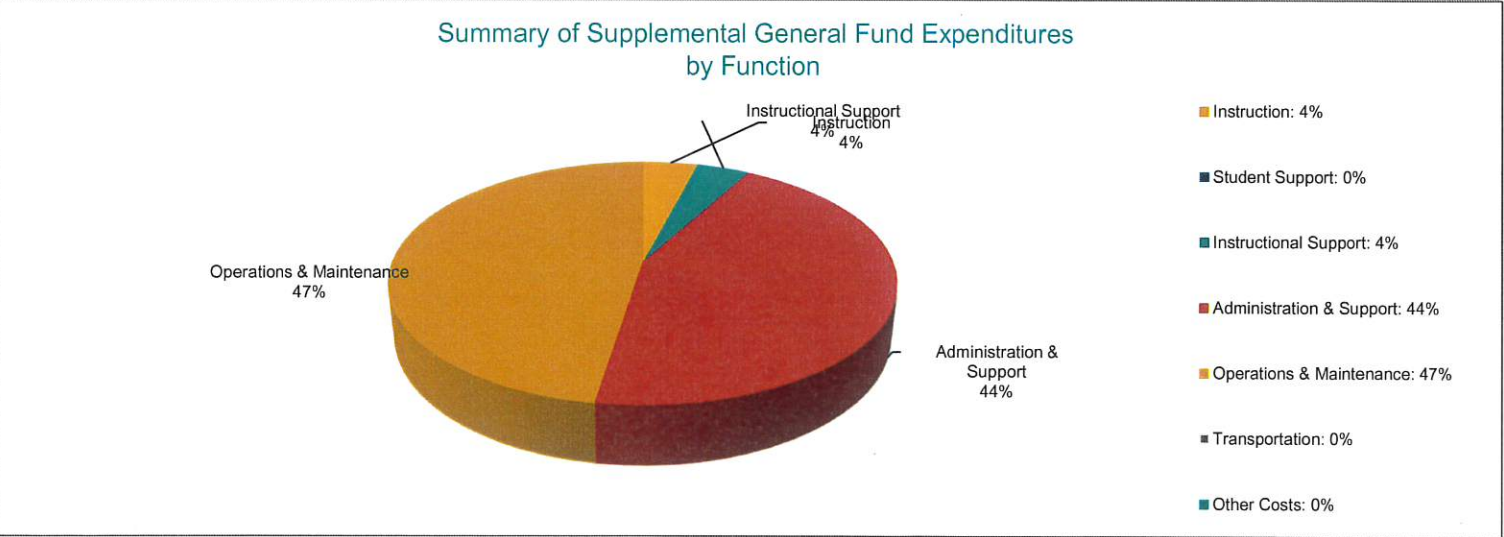
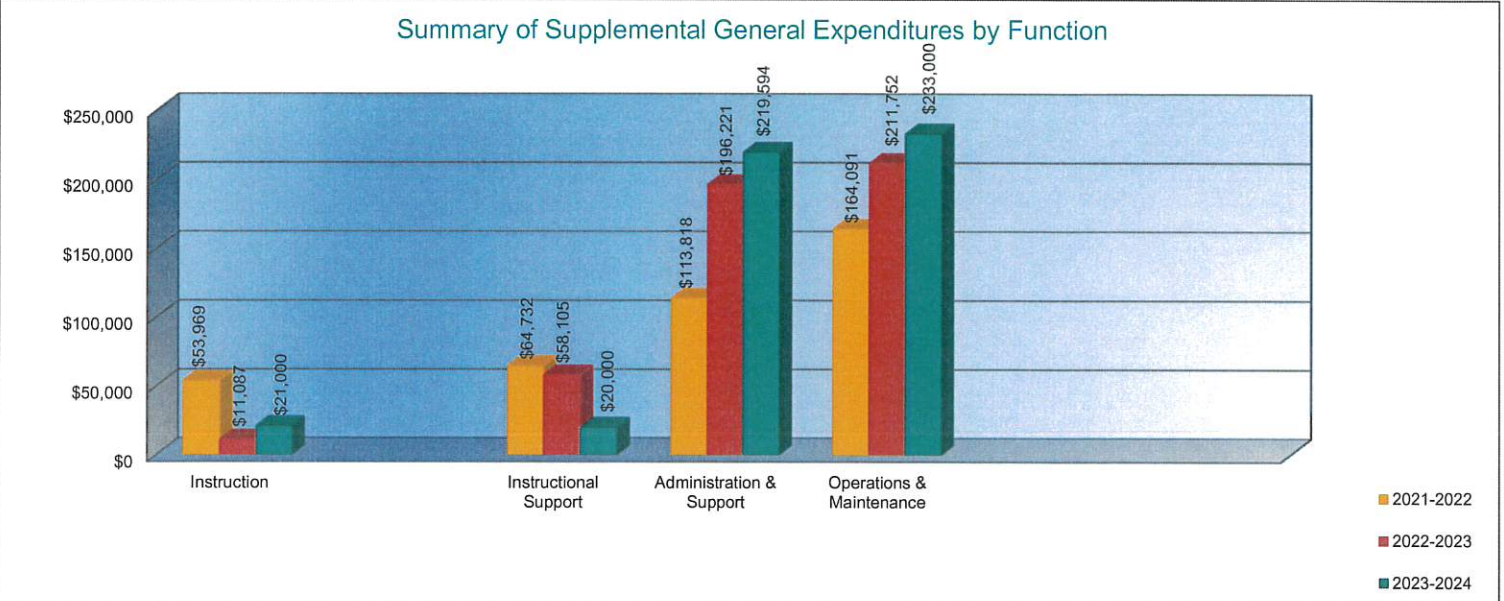
*The Summary of General Fund Expenditures by Function comes from pages 6-13 and only uses the "General Fund" line items.



Summary of Supplemental General Fund Expenditures
by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$53,969	14%	\$11,087	2%	-79%	\$21,000	4%	89%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$64,732	16%	\$58,105	12%	-10%	\$20,000	4%	-66%
Administration & Support	\$113,818	29%	\$196,221	41%	72%	\$219,594	44%	12%
Operations & Maintenance	\$164,091	41%	\$211,752	44%	29%	\$233,000	47%	10%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$396,610	100%	\$477,165	100%	20%	\$493,594	100%	3%
Amount per Pupil	\$2,762		\$3,341		21%	\$3,464		4%

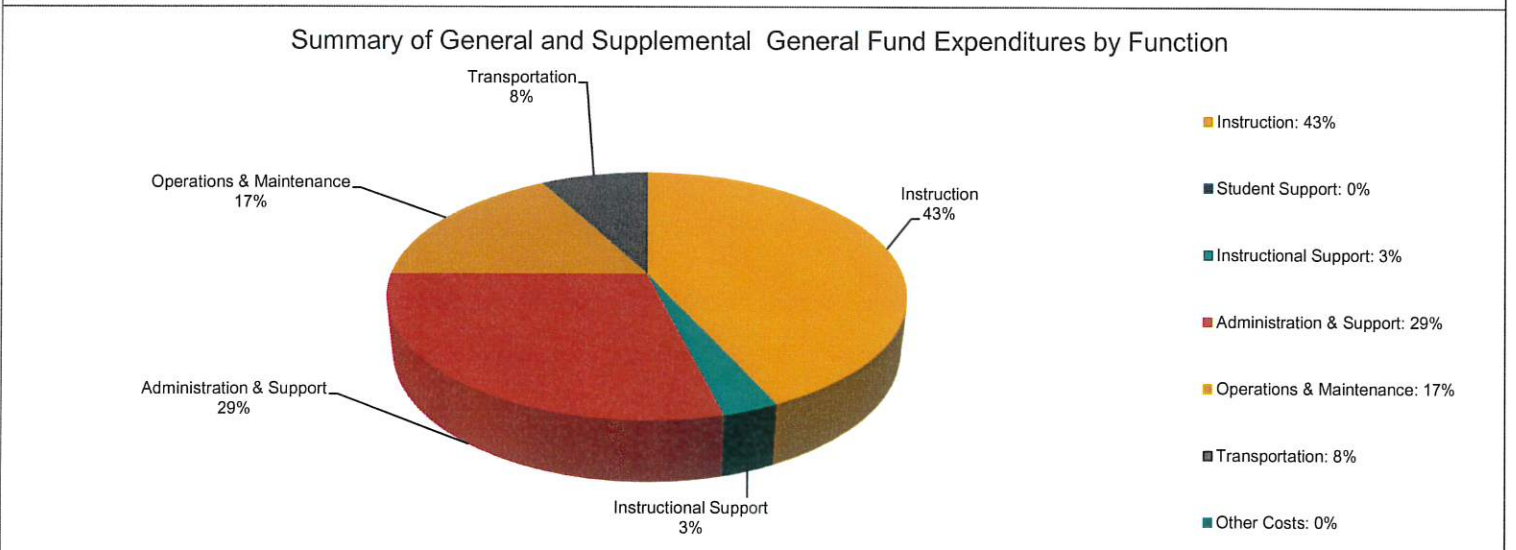
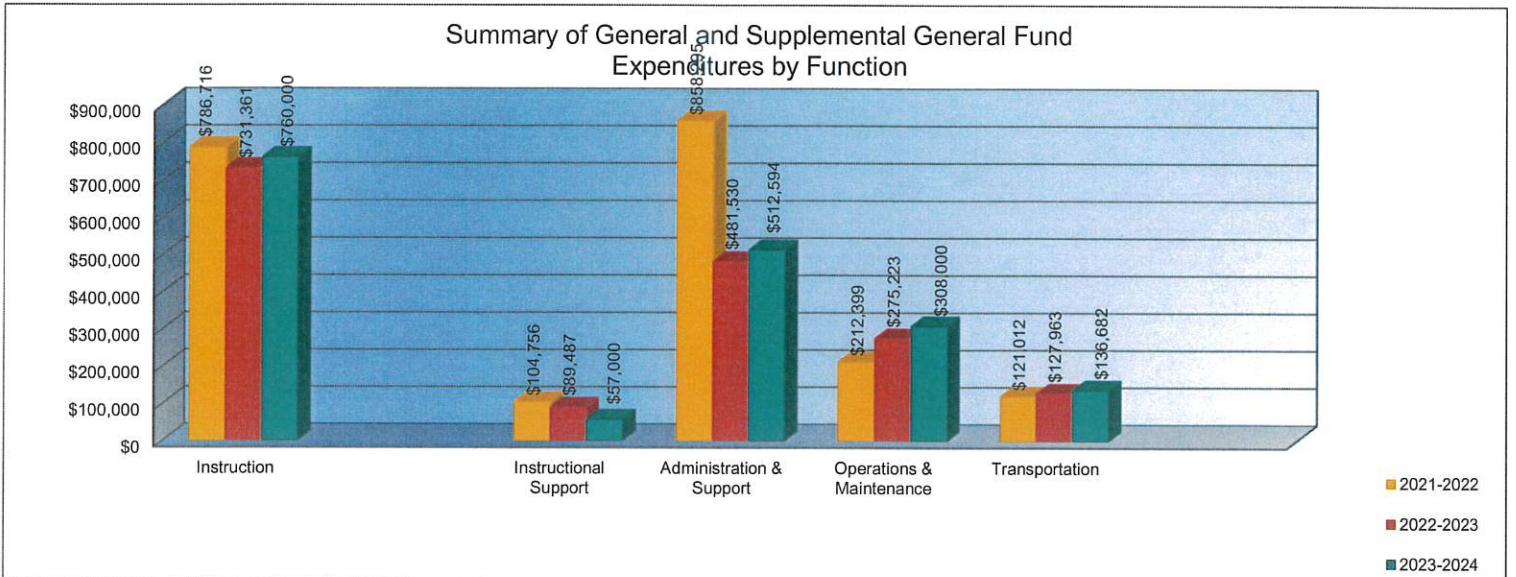
*The Summary of Supplemental General Fund Expenditures by Function comes from pages 6-13 and only uses the "Supplemental General Fund" line items.



Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$786,716	38%	\$731,361	43%	-7%	\$760,000	43%	4%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$104,756	5%	\$89,487	5%	-15%	\$57,000	3%	-36%
Administration & Support	\$858,295	41%	\$481,530	28%	-44%	\$512,594	29%	6%
Operations & Maintenance	\$212,399	10%	\$275,223	16%	30%	\$308,000	17%	12%
Transportation	\$121,012	6%	\$127,963	8%	6%	\$136,682	8%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$2,083,178	100%	\$1,705,564	100%	-18%	\$1,774,276	100%	4%
Amount per Pupil	\$14,507		\$11,944		-18%	\$12,451		4%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



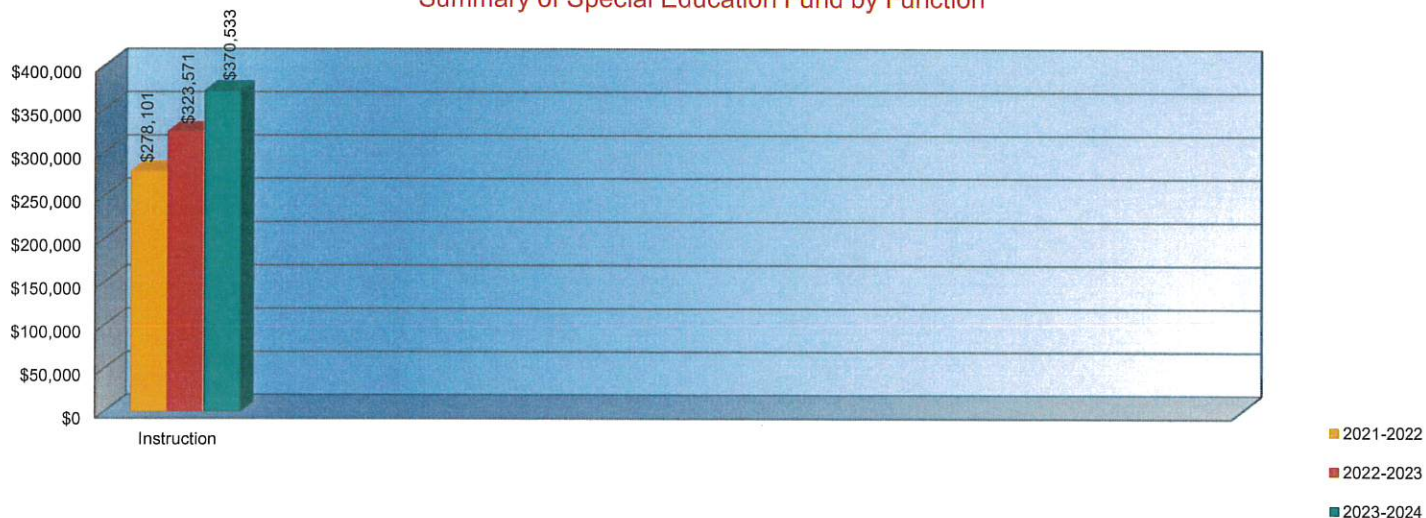
Summary of Special Education Fund by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$278,101	100%	\$323,571	100%	16%	\$370,533	100%	15%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Administraton & Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Operations & Maintenance	\$0	0%	\$0	0%	0%	\$0	0%	0%
Transportation	\$0	0%	\$0	0%	0%	\$0	0%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures¹	\$278,101	100%	\$323,571	100%	16%	\$370,533	100%	15%
Amount per Pupil	\$1,937		\$2,266		17%	\$2,600		15%

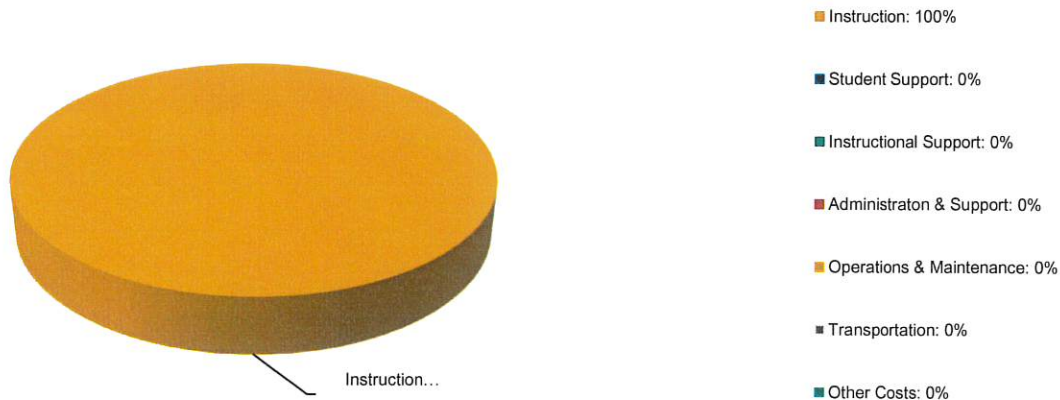
*The Summary of Special Education Fund Expenditures by Function comes from pages 6-13 and only uses the "Special Education Fund" line items.

1. Total expenditures excludes the Special Ed Coop fund because it would include expenditures for all schools participating in the Coop.

Summary of Special Education Fund by Function



Summary of Special Education Fund by Function



Instruction Expenditures (1000)

	2021-2022 Actual
General	\$732,747
Federal Funds	\$75,075
Supplemental General	\$53,969
Preschool-Aged At-Risk	\$56,615
At Risk (K-12)	\$137,742
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$25,657
Driver Education	\$7,324
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$278,101
Cost of Living	\$0
Career and Postsecondary Ed.	\$65,128
Gifts & Grants ¹	\$13,888
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$116,953
Contingency Reserve	\$0
Text Book & Student Material	\$1,210
Activity Fund	\$23,666
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,588,075
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$11,059
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,588,075

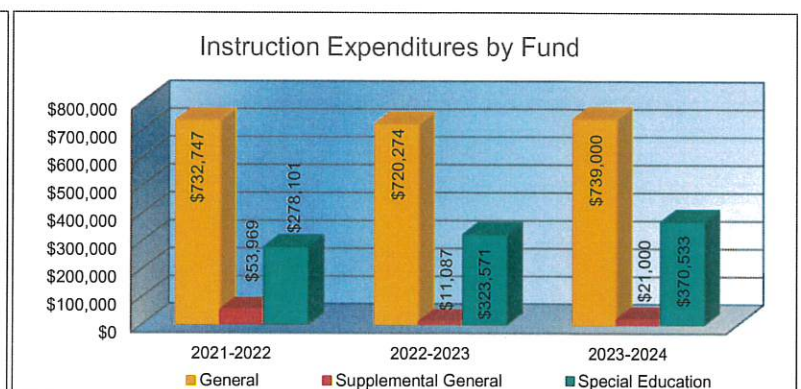
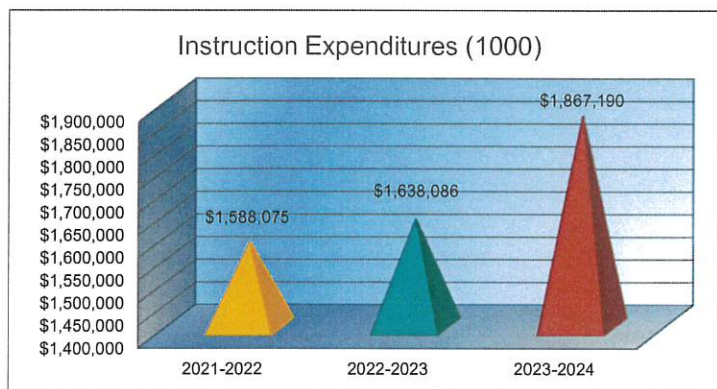
	2022-2023 Actual	% Change
	\$720,274	-2%
	\$62,226	-17%
	\$11,087	-79%
	\$47,108	-17%
	\$218,534	59%
	\$0	0%
	\$0	0%
	\$35,027	37%
	\$3,858	-47%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$323,571	16%
	\$0	0%
	\$63,005	-3%
	\$825	-94%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$116,340	-1%
	\$0	0%
	\$16,607	1272%
	\$19,624	-17%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,638,086	3%
	142.8	-1%
	\$11,471	4%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,638,086	3%

	2023-2024 Budget	% Change
	\$739,000	3%
	\$83,935	35%
	\$21,000	89%
	\$83,839	78%
	\$271,878	24%
	\$770	0%
	\$0	0%
	\$50,000	43%
	\$8,000	107%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$370,533	15%
	\$0	0%
	\$86,892	38%
	\$30,000	3536%
	\$0	0%
	\$0	0%
	\$0	0%
	\$121,343	4%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,867,190	14%
	142.5	0%
	\$13,103	14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,867,190	14%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Student Support Expenditures (2100)

	2021-2022 Actual
General	\$0
Federal Funds	\$32,572
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$5,482
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$38,054
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$265
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$38,054

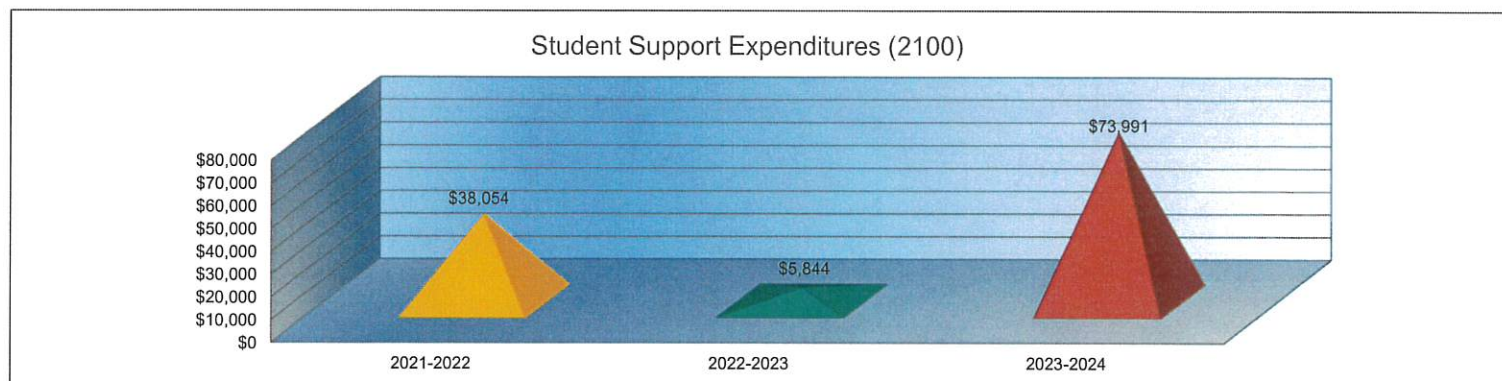
	2022-2023 Actual	% Change
General	\$0	0%
Federal Funds	\$391	-99%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$5,453	-1%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$5,844	-85%
Enrollment (FTE) ³	142.8	-1%
Amount per Pupil ²	\$41	-85%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$5,844	-85%

	2023-2024 Budget	% Change
General	\$0	0%
Federal Funds	\$83	-79%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$50,000	0%
Driver Training	\$1,787	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$16,433	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$5,688	4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$73,991	1166%
Enrollment (FTE) ³	142.5	0%
Amount per Pupil ²	\$519	1166%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$73,991	1166%

1. Gifts & Grants includes private grants and grants from non-federal sources.

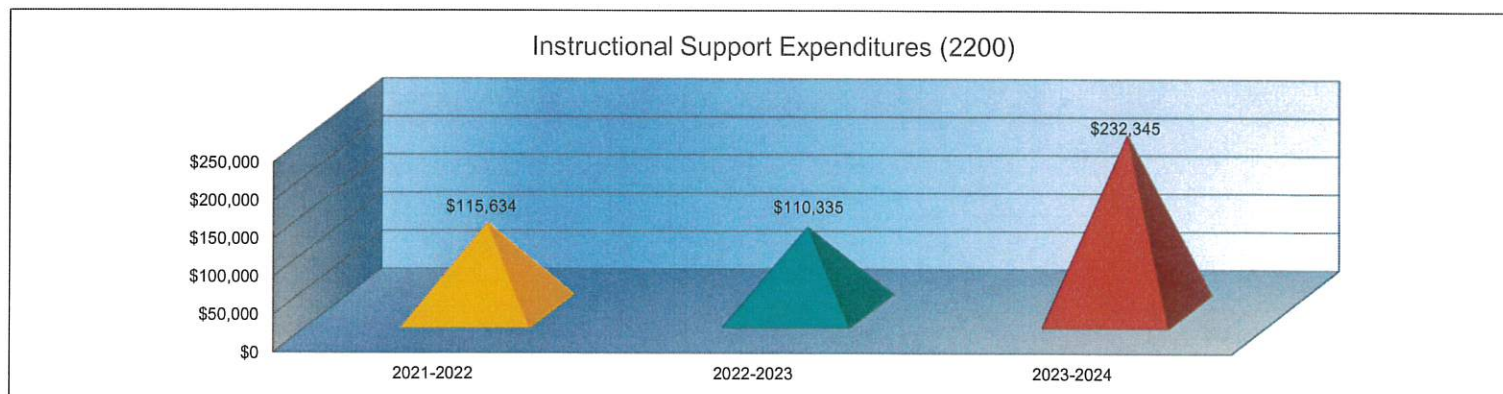
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$40,024	\$31,382	-22%	\$37,000	18%
Federal Funds	\$0	\$0	0%	\$149,208	0%
Supplemental General	\$64,732	\$58,105	-10%	\$20,000	-66%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$5,396	\$15,395	185%	\$20,449	33%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$5,482	\$5,453	-1%	\$5,688	4%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$115,634	\$110,335	-5%	\$232,345	111%
Enrollment (FTE)³	143.6	142.8	-1%	142.5	0%
Amount per Pupil²	\$805	\$773	-4%	\$1,630	111%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$115,634	\$110,335	-5%	\$232,345	111%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



General Administration Expenditures (2300)

	2021-2022 Actual
General	\$677,039
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$11,878
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$688,917
Enrollment (FTE) ²	143.6
Amount per Pupil ²	\$4,797
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$688,917

	2022-2023 Actual	% Change
General	\$207,917	-69%
Federal Funds	\$0	0%
Supplemental General	\$86,881	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$11,816	-1%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$306,614	-55%
Enrollment (FTE) ²	142.8	-1%
Amount per Pupil ²	\$2,147	-55%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$306,614	-55%

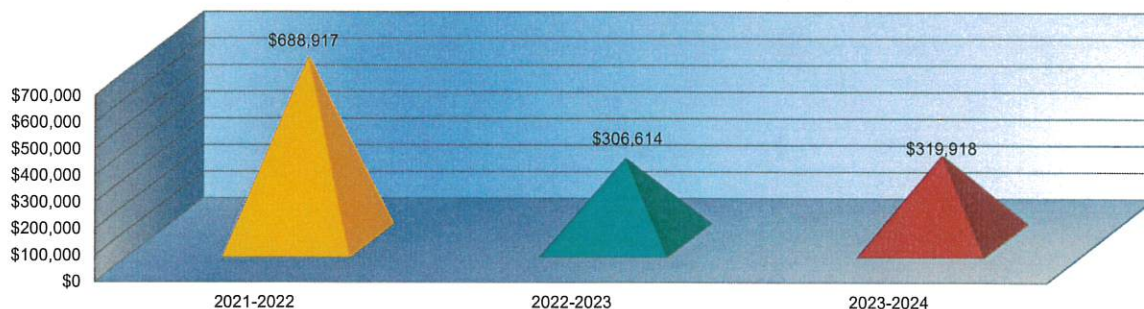
	2023-2024 Budget	% Change
General	\$209,000	1%
Federal Funds	\$0	0%
Supplemental General	\$98,594	13%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$12,324	4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$319,918	4%
Enrollment (FTE) ²	142.5	0%
Amount per Pupil ²	\$2,245	5%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$319,918	4%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

General Administration Expenditures (2300)



School Administration Expenditures (2400)

	2021-2022 Actual
General	\$67,438
Federal Funds	\$0
Supplemental General	\$113,818
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$3,585
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability Expense	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$19,188
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$204,029
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$1,421
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$204,029

	2022-2023 Actual	% Change
General	\$77,392	15%
Federal Funds	\$0	0%
Supplemental General	\$109,340	-4%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	-100%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$19,087	-1%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$205,819	1%
Enrollment (FTE) ³	142.8	-1%
Amount per Pupil ²	\$1,441	1%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$205,819	1%

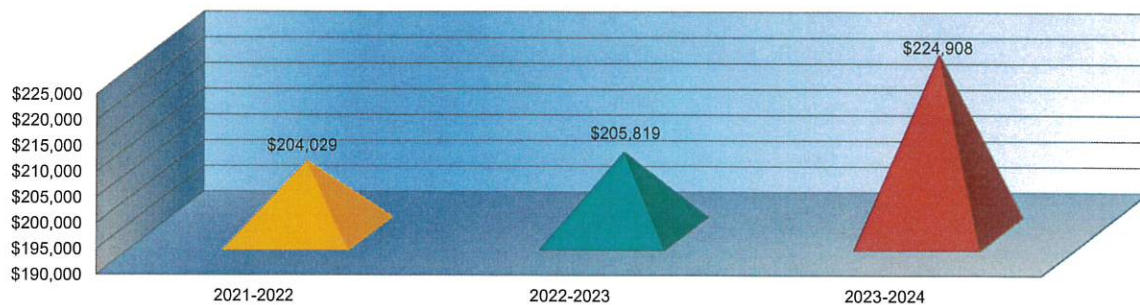
	2023-2024 Budget	% Change
General	\$84,000	9%
Federal Funds	\$0	0%
Supplemental General	\$121,000	11%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability Expense	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$19,908	4%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$224,908	9%
Enrollment (FTE) ³	142.5	0%
Amount per Pupil ²	\$1,578	10%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$224,908	9%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

School Administration Expenditures (2400)



Central Services Expenditures (2500)

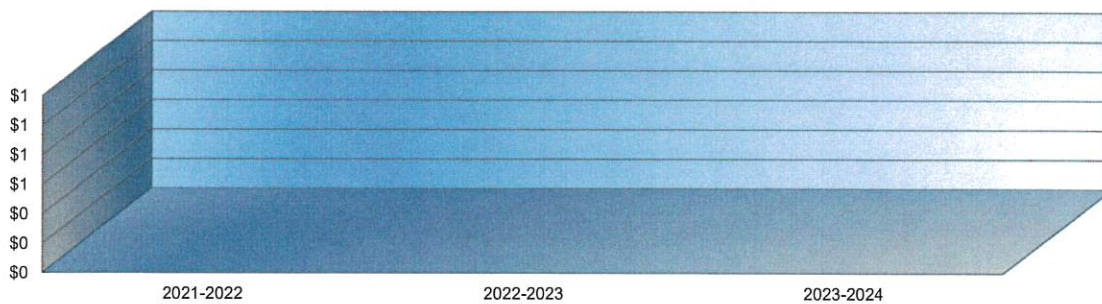
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE) ³	143.6	142.8	-1%	142.5	0%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Central Services Expenditures (2500)



Operations and Maintenance Expenditures (2600)

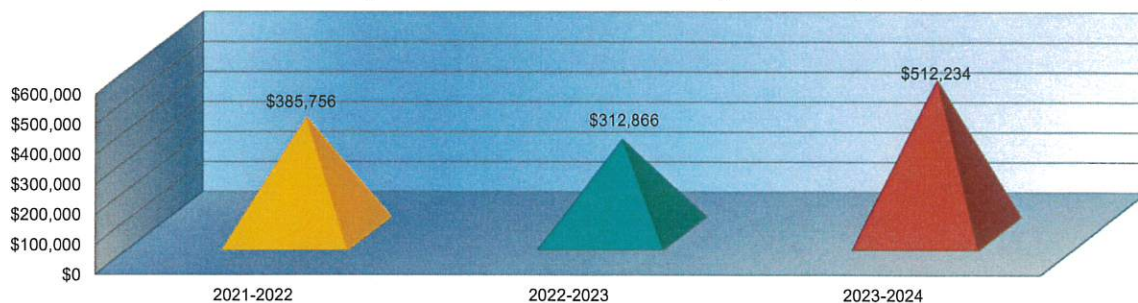
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$48,308	\$63,471	31%	\$75,000	18%
Federal Funds	\$11,522	\$14,821	29%	\$14,140	-5%
Supplemental General	\$164,091	\$211,752	29%	\$233,000	10%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$139,906	\$1,033	-99%	\$159,919	15381%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$845	\$870	3%	\$3,955	355%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$7,379	\$7,285	-1%	\$12,000	65%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$13,705	\$13,634	-1%	\$14,220	4%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$385,756	\$312,866	-19%	\$512,234	64%
Enrollment (FTE) ³	143.6	142.8	-1%	142.5	0%
Amount per Pupil ²	\$2,686	\$2,191	-18%	\$3,595	64%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$385,756	\$312,866	-19%	\$512,234	64%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Operations and Maintenance Expenditures (2600)



Transportation Expenditures (2700)

	2021-2022 Actual
General	\$121,012
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$914
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$121,926
Enrollment (FTE) ²	143.6
Amount per Pupil ²	\$849
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$121,926

	2022-2023 Actual	% Change
General	\$127,963	6%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$32,750	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$909	-1%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$161,622	33%
Enrollment (FTE) ²	142.8	-1%
Amount per Pupil ²	\$1,132	33%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$161,622	33%

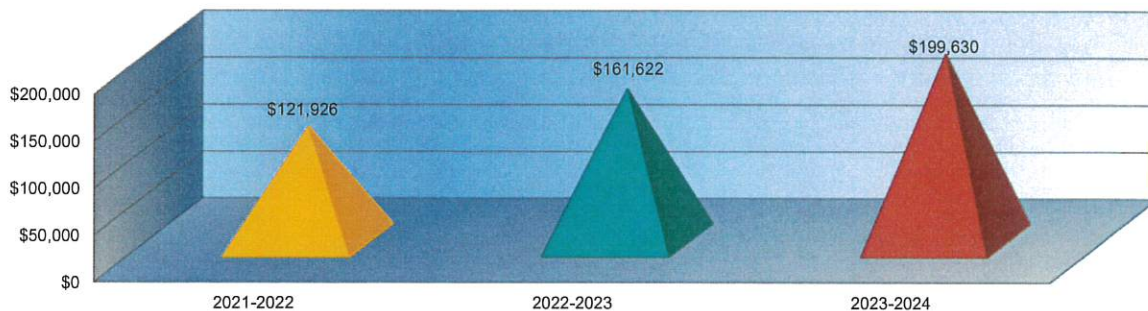
	2023-2024 Budget	% Change
General	\$136,682	7%
Federal Funds	\$52,000	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$10,000	-69%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$948	4%
Contingency Reserve		
Text Book & Student Material		
Activity Fund		
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$199,630	24%
Enrollment (FTE) ²	142.5	0%
Amount per Pupil ²	\$1,401	24%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$199,630	24%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Transportation Expenditures (2700)



Other Support Services Expenditures (2900)

	2021-2022 Actual
General	\$0
Federal Funds	\$0
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$0
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$0
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$0
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$0

	2022-2023 Actual	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$0	0%
Enrollment (FTE) ³	142.8	-1%
Amount per Pupil ²	\$0	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$0	0%

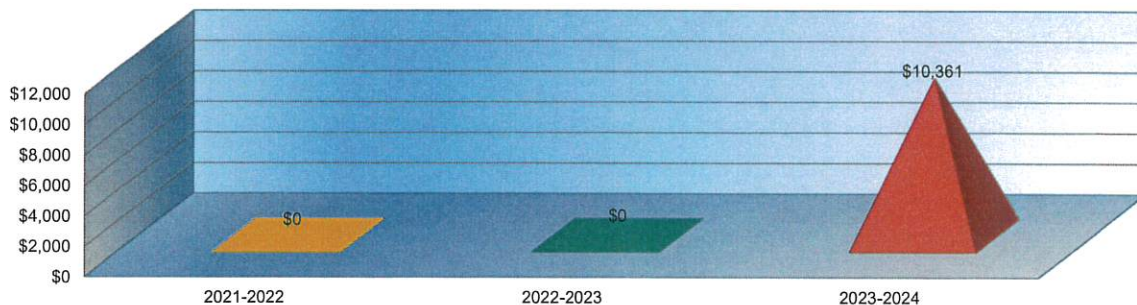
	2023-2024 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$0	0%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$10,361	0%
Enrollment (FTE) ³	142.5	0%
Amount per Pupil ²	\$73	0%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$10,361	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Other Support Services Expenditures (2900)



Food Service Expenditures (3100)

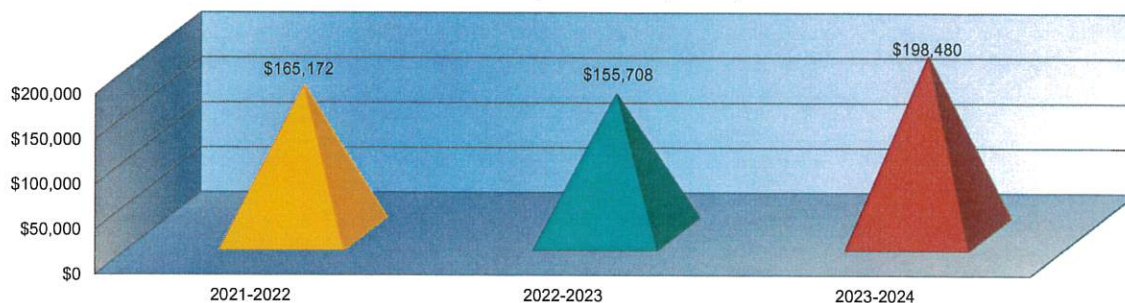
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$156,035	\$146,618	-6%	\$189,000	29%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$9,137	\$9,090	-1%	\$9,480	4%
Contingency Reserve	\$0	\$0	0%		
Text Book & Student Material	\$0	\$0	0%		
Activity Fund	\$0	\$0	0%		
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$165,172	\$155,708	-6%	\$198,480	27%
Enrollment (FTE) ³	143.6	142.8	-1%	142.5	0%
Amount per Pupil ²	\$1,150	\$1,090	-5%	\$1,393	28%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$165,172	\$155,708	-6%	\$198,480	27%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Food Service Expenditures (3100)



Note: Numbers on charts are within 1% due to rounding.
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Community Service Operations Expenditures (3300)

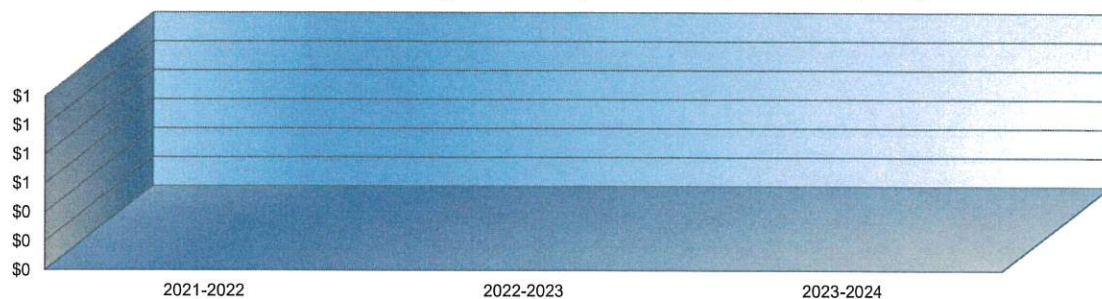
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE) ³	143.6	142.8	-1%	142.5	0%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Community Service Operations Expenditures (3300)



Note: Numbers on charts are within 1% due to rounding.
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Capital Improvement Expenditures (4000)

	2021-2022 Actual
General	\$0
Federal Funds	\$9,556
Supplemental General	\$0
Preschool-Aged At-Risk	\$0
At Risk (K-12)	\$0
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$84,916
Driver Training	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$0
Cost of Living	\$0
Career and Postsecondary Ed.	\$0
Gifts & Grants ¹	\$20,000
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$0
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$114,472
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$797
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$114,472

	2022-2023 Actual	% Change
General	\$0	0%
Federal Funds	\$0	-100%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$56,347	-34%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	-100%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$56,347	-51%
Enrollment (FTE) ³	142.8	-1%
Amount per Pupil ²	\$395	-50%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$56,347	-51%

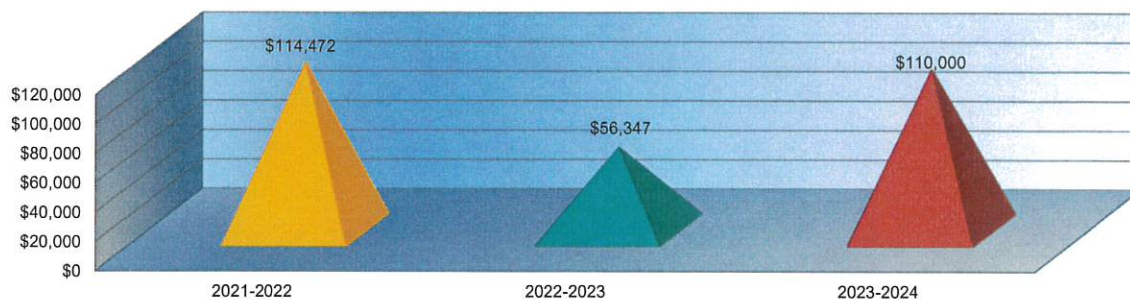
	2023-2024 Budget	% Change
General	\$0	0%
Federal Funds	\$0	0%
Supplemental General	\$0	0%
Preschool-Aged At-Risk	\$0	0%
At Risk (K-12)	\$0	0%
Bilingual Education	\$0	0%
Virtual Education	\$0	0%
Capital Outlay	\$110,000	95%
Driver Training	\$0	0%
Declining Enrollment	\$0	0%
Extraordinary School Program	\$0	0%
Food Service	\$0	0%
Professional Development	\$0	0%
Parent Education Program	\$0	0%
Summer School	\$0	0%
Special Education	\$0	0%
Cost of Living	\$0	0%
Career and Postsecondary Ed.	\$0	0%
Gifts & Grants ¹	\$0	0%
Special Liability	\$0	0%
School Retirement	\$0	0%
Extraordinary Growth Facilities	\$0	0%
Special Reserve	\$0	0%
KPERS Spec. Ret. Contribution	\$0	0%
Contingency Reserve	\$0	0%
Text Book & Student Material	\$0	0%
Activity Fund	\$0	0%
Bond and Interest #1	\$0	0%
Bond and Interest #2	\$0	0%
No-Fund Warrant	\$0	0%
Special Assessment	\$0	0%
Temporary Note	\$0	0%
SUBTOTAL	\$110,000	95%
Enrollment (FTE) ³	142.5	0%
Amount per Pupil ²	\$772	95%
Adult Education	\$0	0%
Adult Supplemental Education	\$0	0%
Special Education Coop	\$0	0%
TOTAL	\$110,000	95%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Capital Improvement Expenditures (4000)



Debt Service Expenditures (5100)

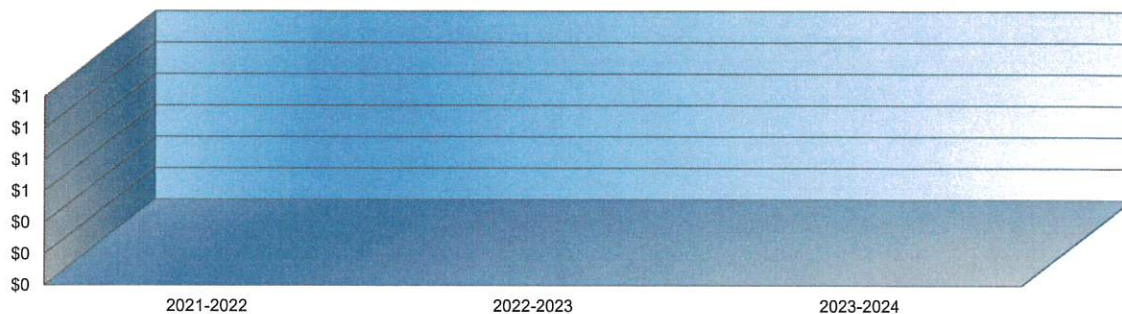
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Budget	% Change
General	\$0	\$0	0%	\$0	0%
Federal Funds	\$0	\$0	0%	\$0	0%
Supplemental General	\$0	\$0	0%	\$0	0%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$0	\$0	0%	\$0	0%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$0	\$0	0%	\$0	0%
Driver Training	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$0	\$0	0%	\$0	0%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$0	\$0	0%	\$0	0%
Gifts & Grants ¹	\$0	\$0	0%	\$0	0%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$0	\$0	0%	\$0	0%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$0	\$0	0%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
SUBTOTAL	\$0	\$0	0%	\$0	0%
Enrollment (FTE) ³	143.6	142.8	-1%	142.5	0%
Amount per Pupil ²	\$0	\$0	0%	\$0	0%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$0	\$0	0%	\$0	0%

1. Gifts & Grants includes private grants and grants from non-federal sources.

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

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Debt Service Expenditures (5100)



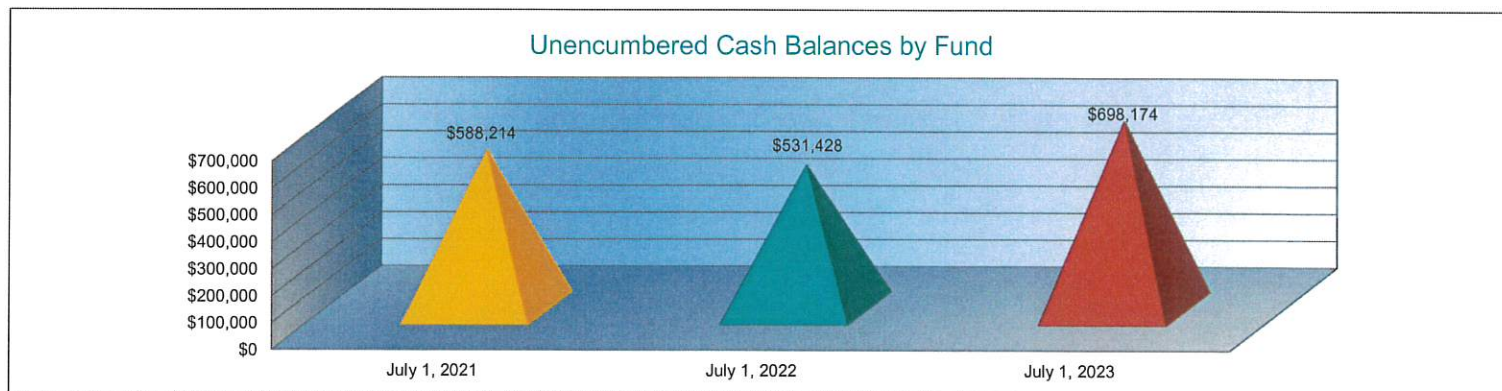
Unencumbered Cash Balances by Fund

	July 1, 2021
General	\$0
Federal Funds	-\$2,892
Supplemental General	\$58,671
Preschool-Aged At-Risk	\$10,302
At Risk (K-12)	\$9,154
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$162,936
Driver Training	\$2,419
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$34,229
Professional Development	\$9,975
Parent Education Program	\$0
Summer School	\$0
Special Education	\$14,173
Cost of Living	\$0
Career and Post-Secondary Ed.	\$11,483
Gifts & Grants ¹	\$28,666
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$0
Contingency Reserve	\$225,000
Text Book & Student Material	\$19,022
Activity Fund	\$5,076
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$588,214
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$4,096
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$588,214

July 1, 2022	
	\$0
	-\$608
	\$15,767
	\$23,687
	\$12,412
	\$0
	\$0
	\$91,288
	\$704
	\$0
	\$0
	\$36,146
	\$9,579
	\$0
	\$0
	\$40,745
	\$0
	\$15,771
	\$18,152
	\$0
	\$0
	\$0
	\$0
	\$0
	\$225,000
	\$41,039
	\$1,746
	\$0
	\$0
	\$0
	\$0
	\$0
	\$531,428
	142.8
	\$3,721
	\$0
	\$0
	\$0
	\$531,428

July 1, 2023	
	\$196,000
	-\$608,000
	\$76,000
	\$28,833
	\$21,878
	\$370,000
	\$0
	\$151,447
	\$1,762
	\$0
	\$0
	\$40,616
	\$9,549
	\$0
	\$0
	\$40,533
	\$0
	\$22,492
	\$46,433
	\$0
	\$0
	\$0
	\$0
	\$0
	\$225,000
	\$24,432
	\$9,233
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$698,174
	142.5
	\$4,899
	\$0
	\$0
	\$0
	\$698,174

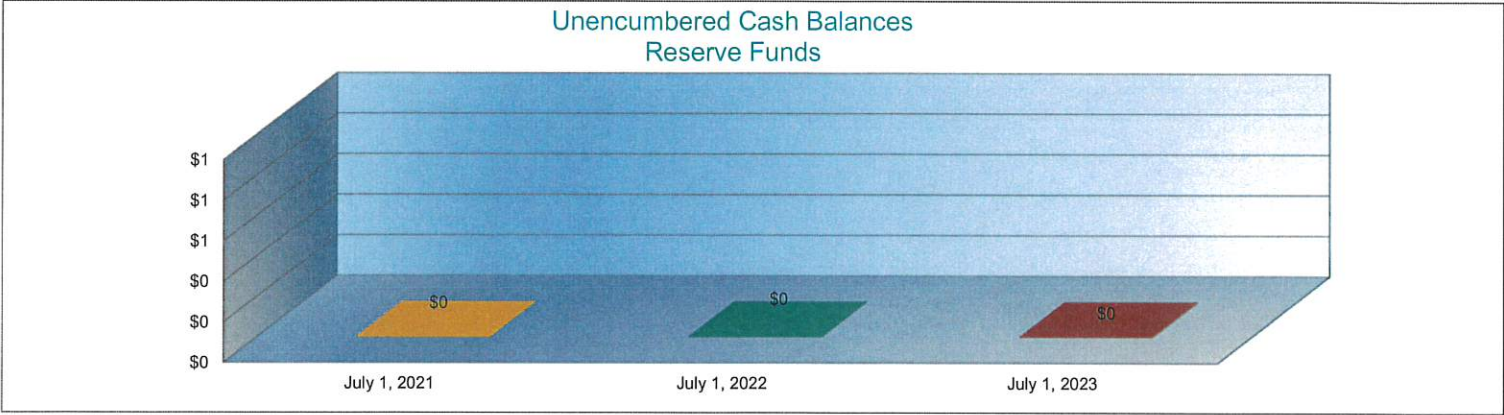
1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Unencumbered Cash Balances
Reserve Funds

	July 1, 2021	July 1, 2022	July 1, 2023
Special Reserve	\$0	\$0	\$0
Amount per Pupil	\$0	\$0	\$0

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



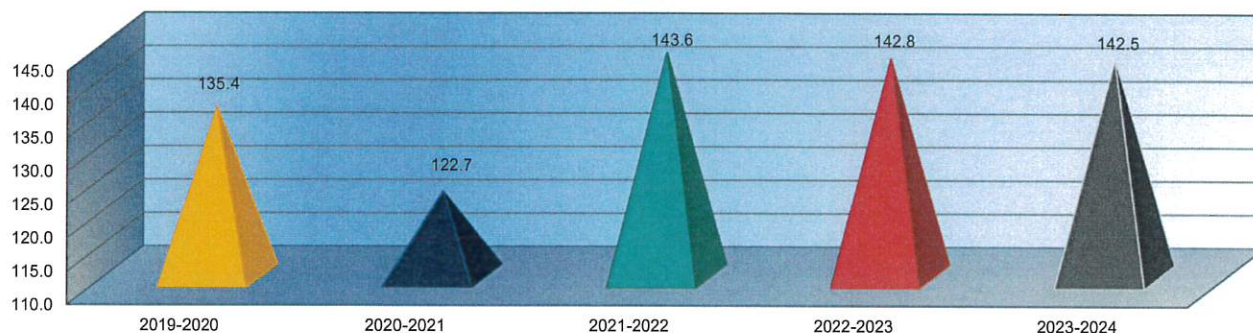
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Enrollment Information

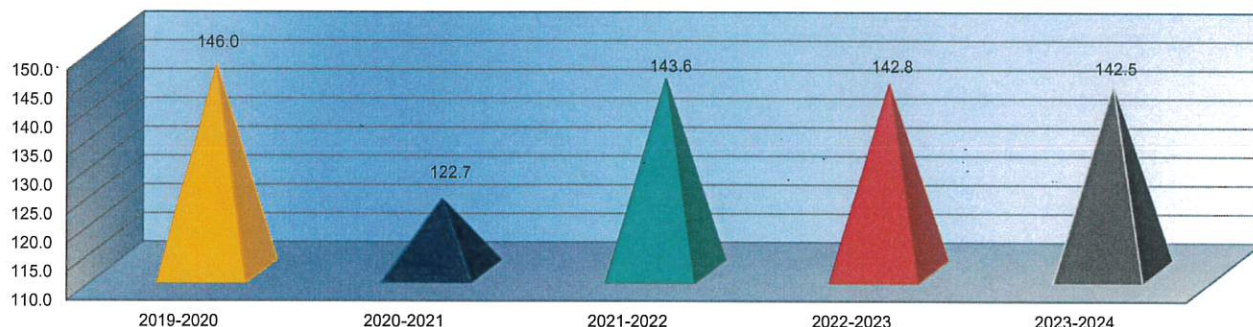
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	135.4	122.7	-9%	143.6	17%	142.8	-1%	142.5	0%
FTE Enrollment (incl. Virtual) ¹	146.0	122.7	-16%	143.6	17%	142.8	-1%	142.5	0%
Free Meal Student Headcount	56	33	-41%	55	67%	61	11%	64	5%
Reduced Meal Student Headcount	27	25	-7%	14	-44%	20	43%	15	-25%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

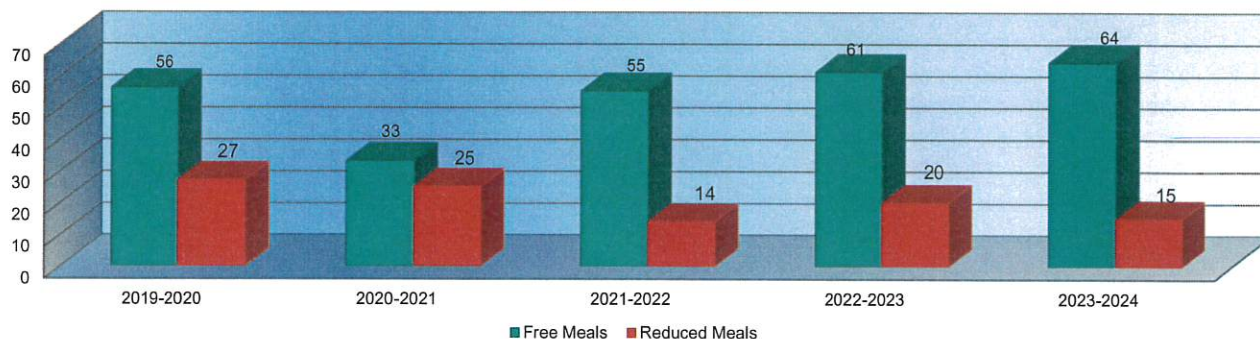
FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)



FTE Enrollment for Calculating "Amount per Pupil"
(includes Virtual)



Low Income Students



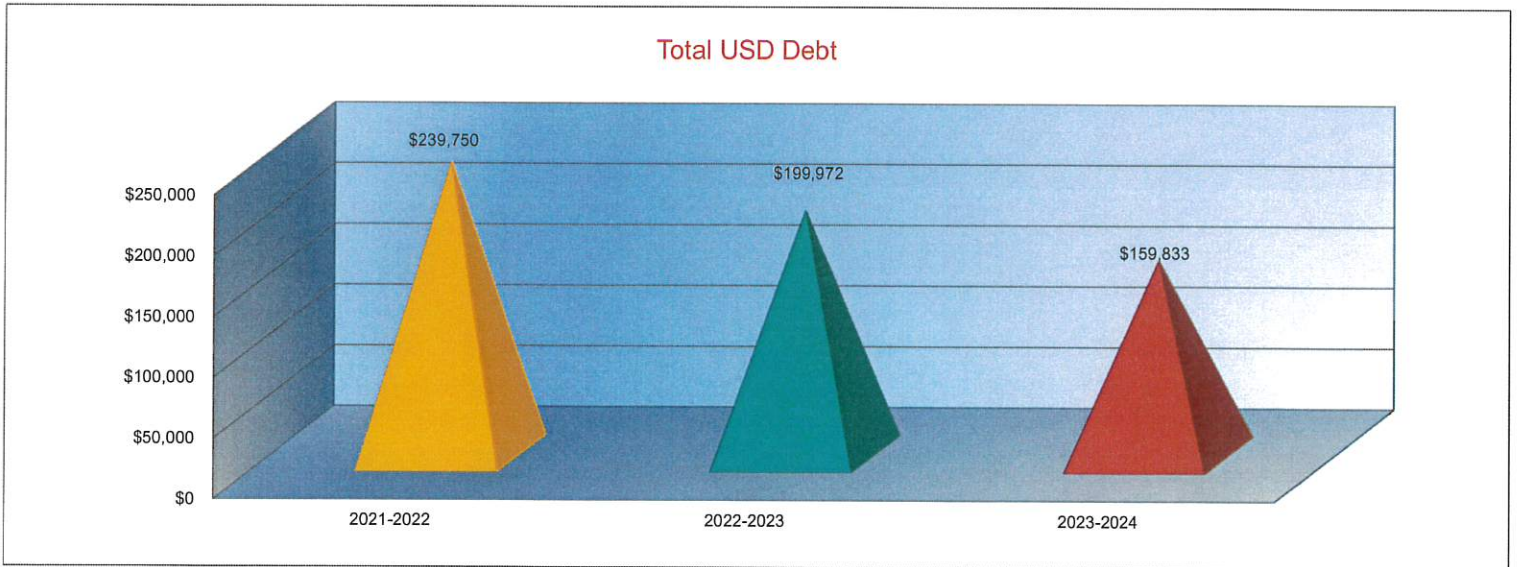
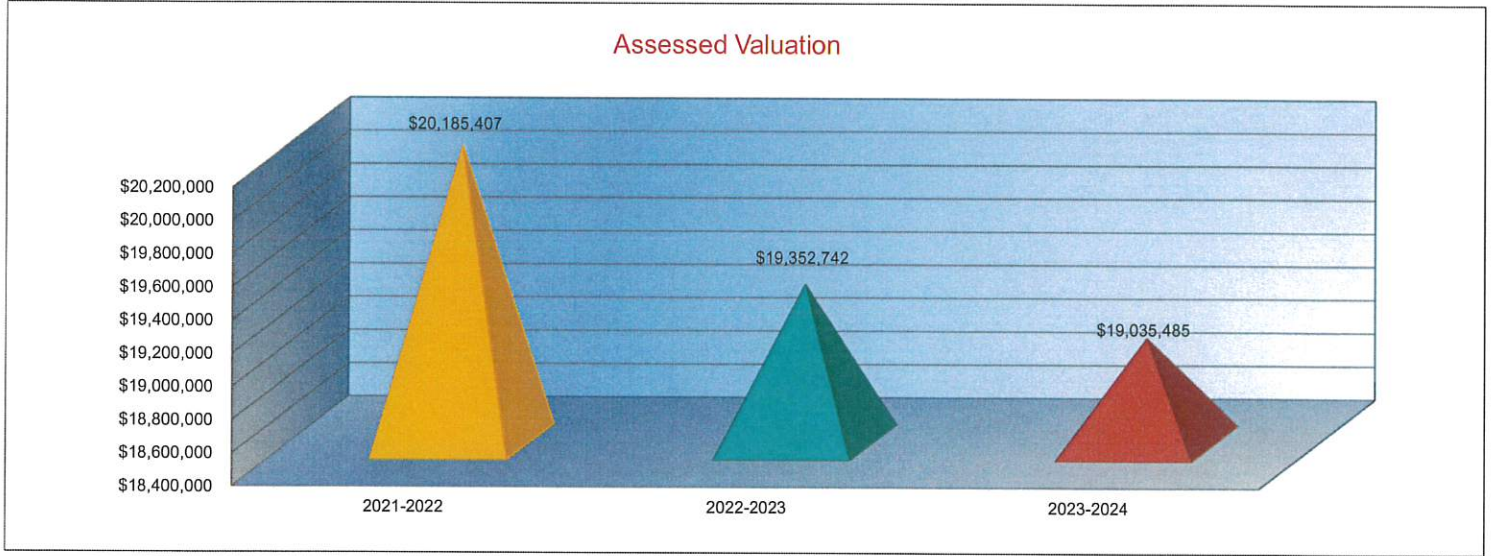
Note: Numbers on charts are within 1% due to rounding.
Sumexpen.xlsx

Other Information

	2021-2022 Actual
Assessed Valuation	\$20,185,407
Total USD Debt	\$239,750

	2022-2023 Actual
	\$19,352,742
	\$199,972

	2023-2024 Budget
	\$19,035,485
	\$159,833



Budget at a Glance

0

2023-2024

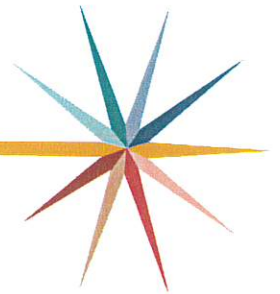


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Instruction Expenses..... 7

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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$1,588,075	46%	\$1,638,086	55%	3%	\$1,867,190	50%	14%
Student Support Services	\$38,054	1%	\$5,844	0%	-85%	\$73,991	2%	1166%
Instructional Support Services	\$115,634	3%	\$110,335	4%	-5%	\$232,345	6%	111%
Administration & Support	\$892,946	26%	\$512,433	17%	-43%	\$544,826	15%	6%
Operations & Maintenance	\$385,756	11%	\$312,866	11%	-19%	\$512,234	14%	64%
Transportation	\$121,926	4%	\$161,622	5%	33%	\$199,630	5%	24%
Food Services	\$165,172	5%	\$155,708	5%	-6%	\$198,480	5%	27%
Capital Improvements	\$114,472	3%	\$56,347	2%	-51%	\$110,000	3%	95%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$10,361	0%	0%
Total Expenditures¹	3,422,035	100%	\$2,953,241	100%	-14%	\$3,749,057	100%	27%
Amount per Pupil	\$23,830		\$20,681		-13%	\$26,309		27%
Current Expenditures²	\$3,167,971	100%	\$2,828,084	100%	-11%	\$3,369,138	100%	19%
Amount per Pupil	\$22,061		\$19,805		-10%	\$23,643		19%

Percent of Expenditures for Instruction³

Total Expenditures	\$1,562,418	46%	\$1,603,059	54%	8%	\$1,817,190	48%	-6%
Current Expenditures	\$1,562,418	49%	\$1,603,059	57%	8%	\$1,817,190	54%	-3%

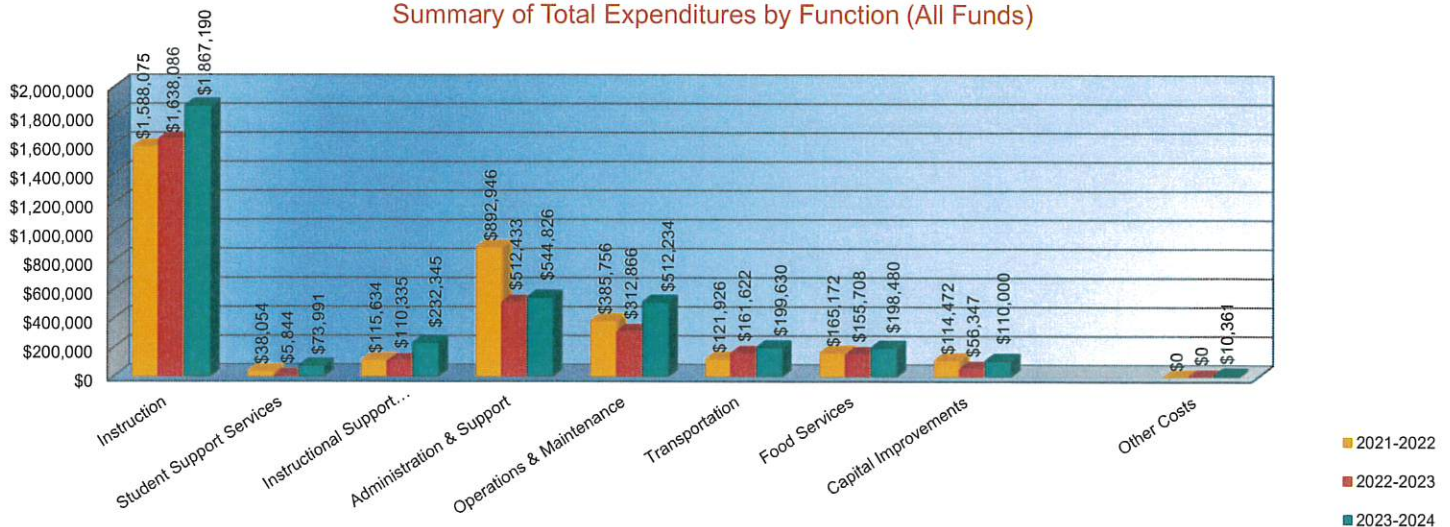
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

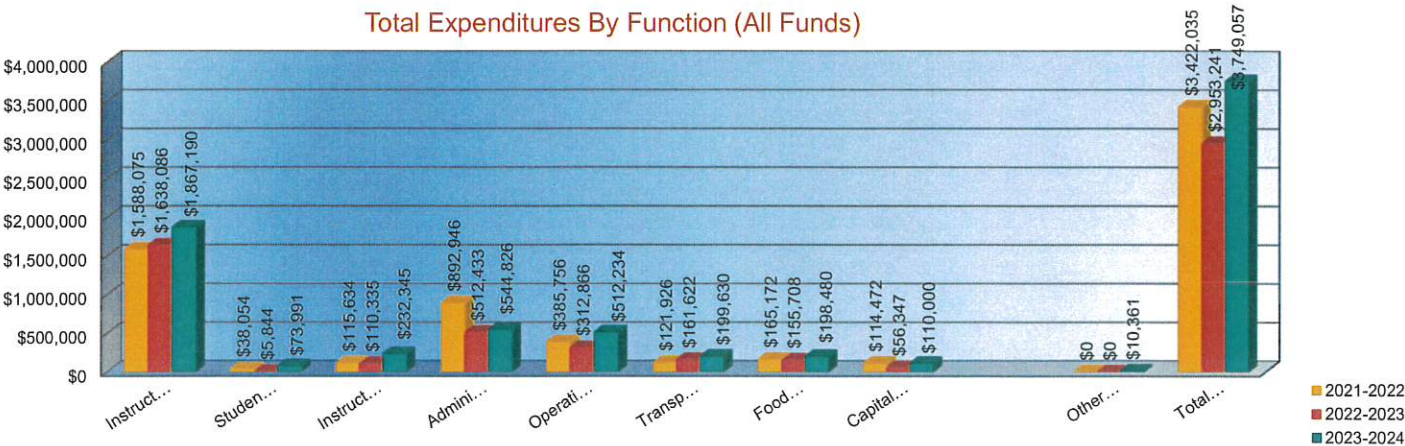


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$1,588,075	\$1,638,086	\$1,867,190
Student Support	\$38,054	\$5,844	\$73,991
Instructional Support	\$115,634	\$110,335	\$232,345
Administration & Support	\$892,946	\$512,433	\$544,826
Operations & Maintenance	\$385,756	\$312,866	\$512,234
Transportation	\$121,926	\$161,622	\$199,630
Food Services	\$165,172	\$155,708	\$198,480
Capital Improvements	\$114,472	\$56,347	\$110,000
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$10,361
Total Expenditures ¹	\$3,422,035	\$2,953,241	\$3,749,057

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures By Function (All Funds)

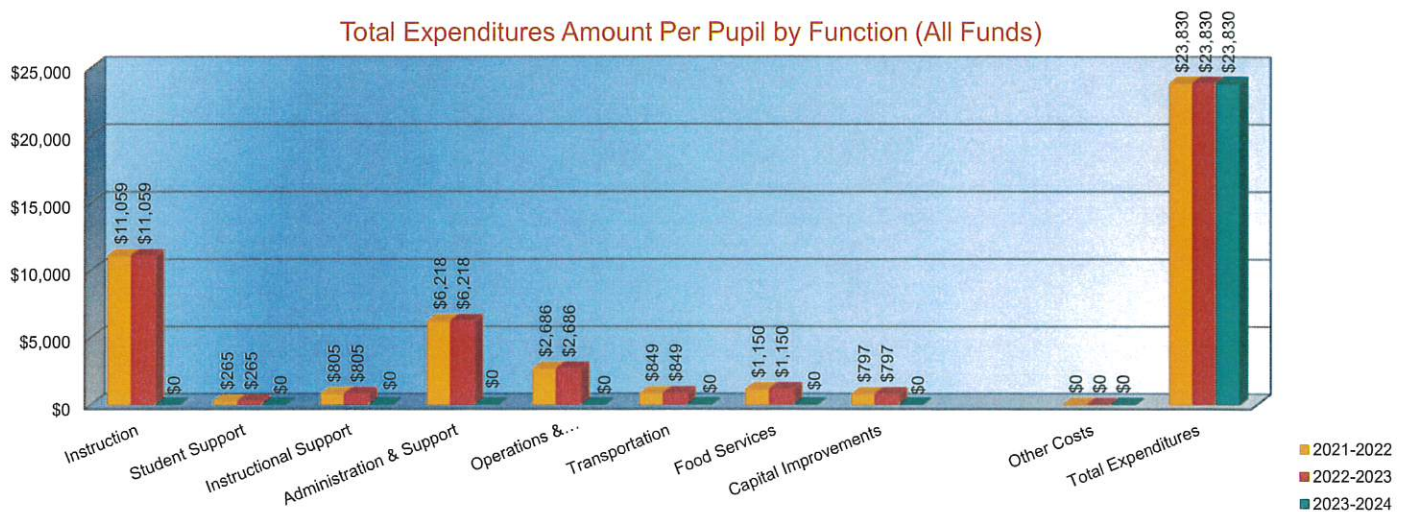


Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$11,059	\$11,471	\$13,103
Student Support	\$265	\$41	\$519
Instructional Support	\$805	\$773	\$1,630
Administration & Support	\$6,218	\$3,588	\$3,823
Operations & Maintenance	\$2,686	\$2,191	\$3,595
Transportation	\$849	\$1,132	\$1,401
Food Services	\$1,150	\$1,090	\$1,393
Capital Improvements	\$797	\$395	\$772
Debt Services	\$0	\$0	\$0
Other Costs	\$0	\$0	\$73
Total Expenditures¹	\$23,830	\$20,681	\$26,309
Enrollment (FTE) ²	143.6	142.8	142.5

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Total Expenditures Amount Per Pupil by Function (All Funds)

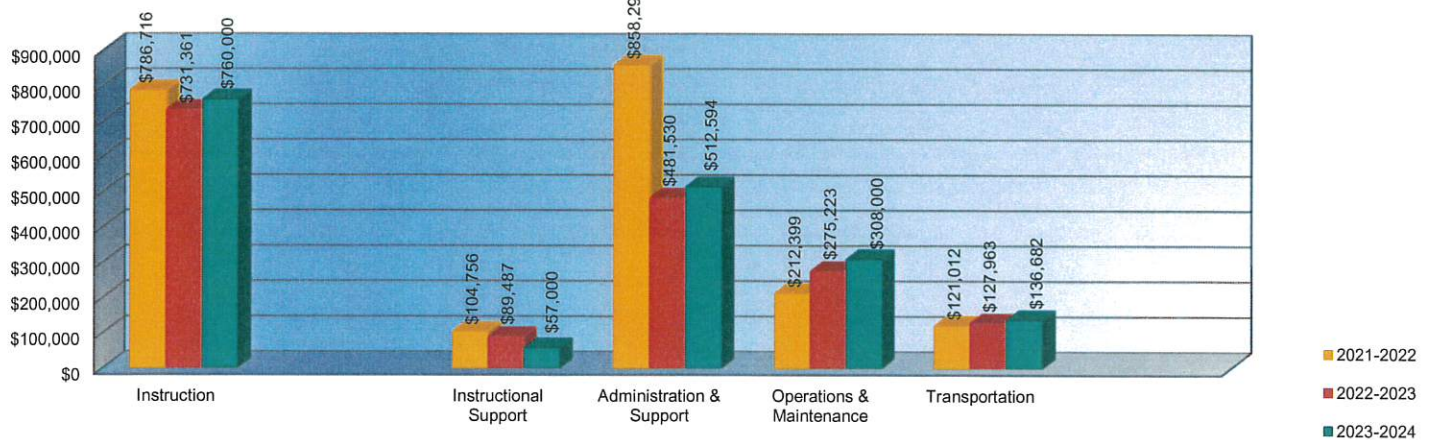


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$786,716	38%	\$731,361	43%	-7%	\$760,000	43%	4%
Student Support	\$0	0%	\$0	0%	0%	\$0	0%	0%
Instructional Support	\$104,756	5%	\$89,487	5%	-15%	\$57,000	3%	-36%
Administration & Support	\$858,295	41%	\$481,530	28%	-44%	\$512,594	29%	6%
Operations & Maintenance	\$212,399	10%	\$275,223	16%	30%	\$308,000	17%	12%
Transportation	\$121,012	6%	\$127,963	8%	6%	\$136,682	8%	7%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$2,083,178	100%	\$1,705,564	100%	-18%	\$1,774,276	100%	4%
Amount per Pupil	\$14,507		\$11,944		-18%	\$12,451		4%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2021-2022 Actual
General	\$732,747
Federal Funds	\$75,075
Supplemental General	\$53,969
Preschool-Aged At-Risk	\$56,615
At Risk (K-12)	\$137,742
Bilingual Education	\$0
Virtual Education	\$0
Capital Outlay	\$25,657
Driver Education	\$7,324
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$278,101
Cost of Living	\$0
Career and Postsecondary Ed.	\$65,128
Gifts & Grants ¹	\$13,888
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$116,953
Contingency Reserve	\$0
Text Book & Student Material	\$1,210
Activity Fund	\$23,666
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,588,075
Enrollment (FTE) ³	143.6
Amount per Pupil ²	\$11,059
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,588,075

	2022-2023 Actual	% Change
	\$720,274	-2%
	\$62,226	-17%
	\$11,087	-79%
	\$47,108	-17%
	\$218,534	59%
	\$0	0%
	\$0	0%
	\$35,027	37%
	\$3,858	-47%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$323,571	16%
	\$0	0%
	\$63,005	-3%
	\$825	-94%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$116,340	-1%
	\$0	0%
	\$16,607	1272%
	\$19,624	-17%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,638,086	3%
	142.8	-1%
	\$11,471	4%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,638,086	3%

	2023-2024 Budget	% Change
	\$739,000	3%
	\$83,935	35%
	\$21,000	89%
	\$83,839	78%
	\$271,878	24%
	\$770	0%
	\$0	0%
	\$50,000	43%
	\$8,000	107%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$370,533	15%
	\$0	0%
	\$86,892	38%
	\$30,000	3536%
	\$0	0%
	\$0	0%
	\$0	0%
	\$121,343	4%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,867,190	14%
	142.5	0%
	\$13,103	14%
	\$0	0%
	\$0	0%
	\$0	0%
	\$1,867,190	14%

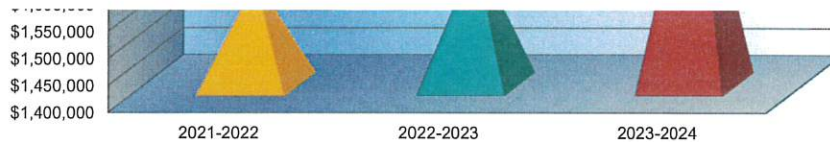
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2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)





Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,860,682	\$196	\$1,860,486	\$0			\$0	\$0
Supplemental General	\$646,994	\$76,002	\$9,705			\$0	\$561,287	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$83,839	\$28,839		\$0	\$0	\$55,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$271,878	\$21,878		\$0	\$0	\$250,000	\$0	\$0
Bilingual Education	\$770	\$370		\$0	\$0	\$400	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$379,919	\$151,447	\$0	\$0	\$0	\$0	\$188,726	-\$39,746
Driver Training	\$9,787	\$1,762	\$2,025	\$0	\$0	\$6,000	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$192,955	\$40,616	\$683	\$71,205	\$0	\$27,000	\$53,451	\$0
Professional Development	\$20,449	\$9,549	\$900	\$0	\$0	\$10,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$370,533	\$40,533	\$0	\$0	\$0	\$310,000	\$20,000	\$0
Career and Postsecondary Education	\$98,892	\$22,492	\$0	\$1,000	\$0	\$75,000	\$400	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$46,433	\$46,433	\$0	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$24,432						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$199,960	\$0	\$199,960					
Contingency Reserve		\$225,000						
Activity Funds		\$9,233						
Bond and Interest #1	\$0	\$0	\$0	\$0	\$0		\$0	\$0
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No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$299,366	-\$608		\$299,974				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$4,482,457	\$698,174	\$2,073,759	\$372,179	\$0	\$733,400	\$823,864	-\$39,746
Less Transfers	\$733,400							
TOTAL Budget Expenditures	\$3,749,057							

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	1,948,898	2,030,826	2,073,759
Federal Revenues	140,676	97,479	372,179
Local Revenues ¹	1,275,675	990,015	823,864
Total Revenues	3,365,249	3,118,320	3,269,802
Revenues Per Pupil	23,435	21,837	22,946

1. Excludes "Transfers" to avoid duplication of revenue.

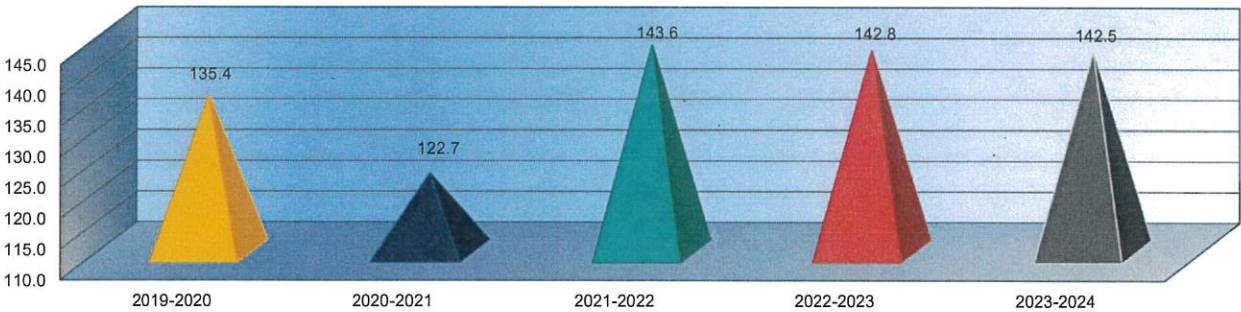
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

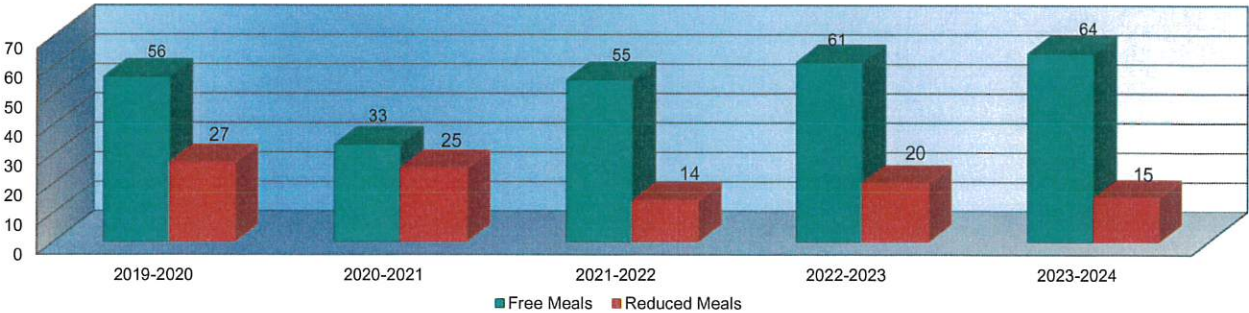
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	135.4	122.7	-9%	143.6	17%	142.8	-1%	142.5	0%
Free Meal Student Headcount	56	33	-41%	55	67%	61	11%	64	5%
Reduced Meal Student Headcount	27	25	-7%	14	-44%	20	43%	15	-25%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid
(excludes Virtual)

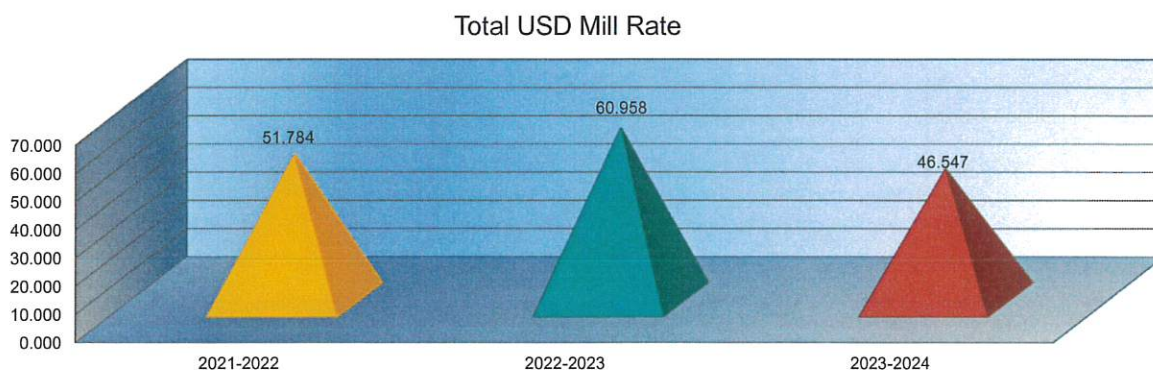


Low Income Students



Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	23.792
Adult Education	0.000
Capital Outlay	7.992
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	51.784
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	0.000

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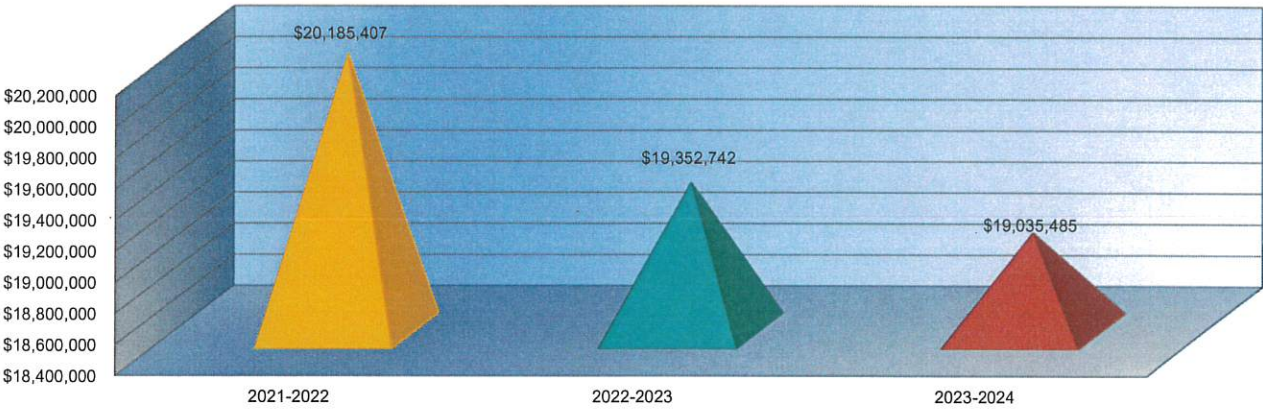
Other Information

	2021-2022 Actual
Assessed Valuation	\$20,185,407
Total USD Debt	\$239,750

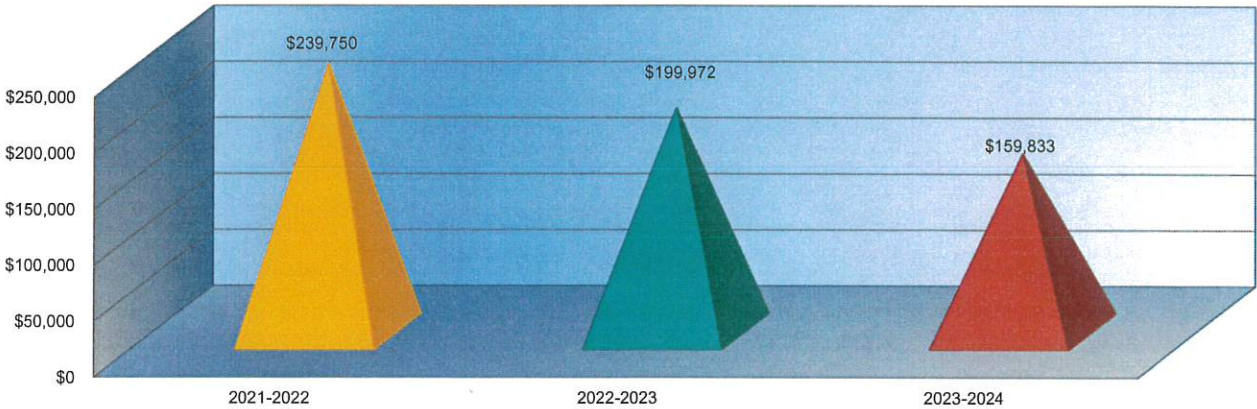
	2022-2023 Actual
Assessed Valuation	\$19,352,742
Total USD Debt	\$199,972

	2023-2024 Budget
Assessed Valuation	\$19,035,485
Total USD Debt	\$159,833

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	2.0	\$178,071	\$89,036	2.0	\$178,430	\$89,215	2.0	\$180,259	\$90,130
Teachers (Full Time)	18.0	\$896,555	\$49,809	18.0	\$777,726	\$43,207	18.0	\$809,828	\$44,990
Other Licensed Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	18.3	\$354,765	\$19,386	18.3	\$404,965	\$22,129	17.0	\$421,690	\$24,805
Substitutes/Temporary Help	~~~~~	\$53,216	~~~~~	~~~~~	\$59,455	~~~~~	~~~~~	\$50,000	~~~~~

Administrators:

*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

Administrators: ** Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.

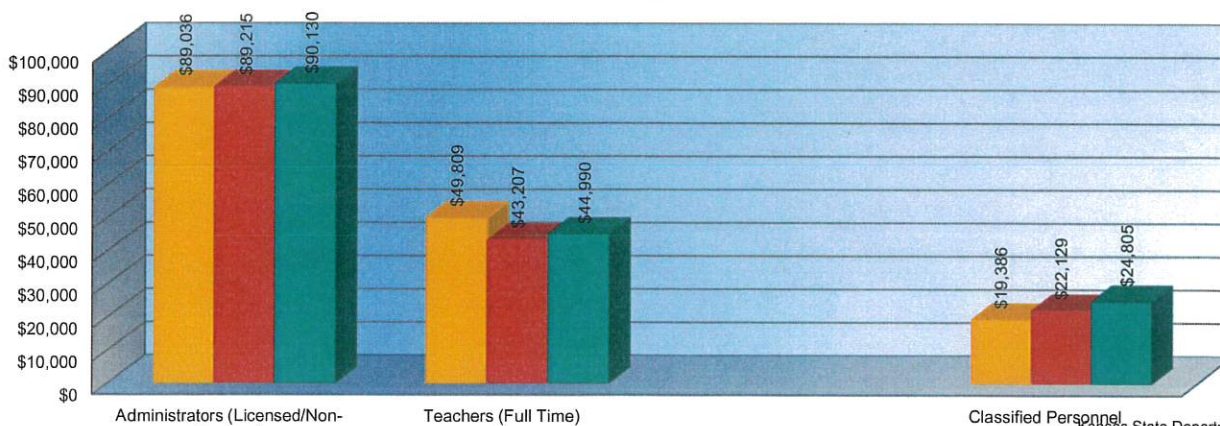
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality

- Enrollment
 - ACT Scores
- Demographic

2023-2024
USD Budget Profile



Northern Valley Schools

Order of Contents

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

2023-2024 Budget General Information

USD #: 212

Introduction

Northern Valley is a small, rural 1A school nestled between northern Norton and Phillips Counties. Northern Valley is a combination of the former Almena Rural School and Long Island School.

The Almena and Long Island buildings have a great history. They were constructed in 1924 and 1917 respectfully. Over the years, there have been fires, additions, reshaping, repairs, and modifications. They continue to withstand the test of time and the many great educators and students that have traveled the hallways.

Board Members

Hilary VanPatten (President)

Shanna Hammond (Vice-President)

Christopher Rogers

Rich Wenzl

Laquita Smith

Steven Whitney

epicliving@protonmail.com

shani_in_ks@hotmail.com

crogers@ruraltel.net

ntso40@hotmail.com

laquitasmith72@yahoo.com

cw48975@gmail.com

Key Staff

Superintendent: Kenneth A. Tharman

Associate or Assistant Superintendents: N/A

Business Office Staff: Amber Brown (Clerk) / Kacie Yocum (Secretary/Treasurer)

Curriculum & Instruction Staff: Marvin Gebhard (K – 8 Principal)

Other Key Contacts: Kenzi Sheley (GS Secretary) / Sommer Yocum (MS Secretary)

/ Becky Delimont (Head Cook)

The District's Accomplishments and Challenges

Over the past 100 years, the population of rural Kansas area has continually decreased. There is evidence of this along every paved and gravel road. Old barns that have fallen into disrepair, houses that are no longer inhabited, windmills that are now an island in a field. These are reminders of the changing world in which we live, but they are each a monument to the way of life we choose to live.

The enrollment, according to www.ksde.org, in 2002 was 177, 2009 it was 196, 2016 it was 146, and this year it is projected to be 132.

This is an indicator of a continuing decline in students, but hopefully the last.

Accomplishments: The distance between the houses have increased, but technology and our shared values of education and family have strengthened the bonds of those in the valley. The Northern Valley School District is the center of our communities. Generations upon generations of people attend our events showcasing the talents of our young men and women each year. They cheer on the victors and provide words of encouragement and support when the favor goes the other direction. The small classroom size allows for more one-on-one student/teacher interactions.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student Support Expenditures (2100)
8. Instructional Support Expenditures (2200)
9. General Administration Expenditures (2300)
10. School Administration Expenditures (2400)
11. Central Services Expenditures (2500)
12. Operations and Maintenance Expenditures (2600)
13. Transportation Expenditures (2700)
14. Other Support Services Expenditures (2900)
15. Food Service Expenditures (3100)
16. Community Services Operations (3300)
17. Capital Improvements (4000)
18. Debt Services (5100)
19. Miscellaneous Information – Transfers (5200)
20. Miscellaneous Information Unencumbered Cash Balance by Fund
21. Reserve Funds Unencumbered Cash Balance
22. Other Information – Enrollment Information
23. Miscellaneous Information Mill Rates by Fund
24. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) Report Generator:

https://datacentral.ksde.org/report_gen.aspx

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

School Finance Reports (Data Central) website below:

<https://datacentral.ksde.org/default.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

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

Accountability Reports website below:

<https://datacentral.ksde.org/accountability.aspx>

- Performance Accountability Reports
- Financial Accountability Reports
- Longitudinal Achievement Reports

Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	Estimated Sources of Revenue - 2023-2024			Local Interest	Transfers	Other	Estimated July 1, 2024 Cash Balance
		July 1, 2023 Cash Balance	State	Federal				
General	\$1,860,682	\$196	\$1,860,486	\$0			\$0	\$0
Supplemental General	\$646,994	\$76,002	\$9,705			\$0	\$561,287	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$83,839	\$28,839		\$0	\$0	\$55,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$271,878	\$21,878		\$0	\$0	\$250,000	\$0	\$0
Bilingual Education	\$770	\$370		\$0	\$0	\$400	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$379,919	\$151,447	\$0	\$0	\$0	\$0	\$188,726	-\$39,746
Driver Training	\$9,787	\$1,762	\$2,025	\$0	\$0	\$6,000	\$0	\$0
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SUBTOTAL	\$4,482,457	\$698,174	\$2,073,759	\$372,179	\$0	\$733,400	\$823,864	-\$39,746
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Sources of Revenue

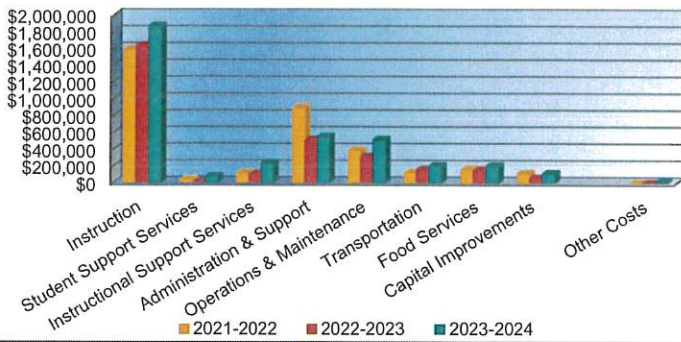
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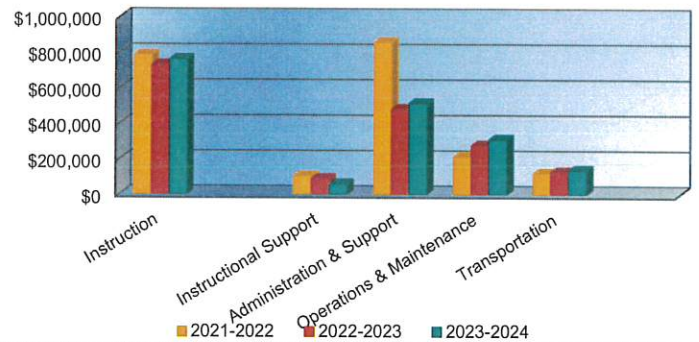
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USD Northern Valley

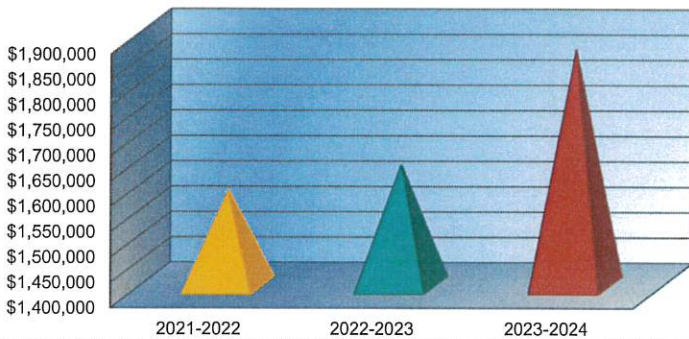
Summary of Total Expenditures
by Function (All Funds)



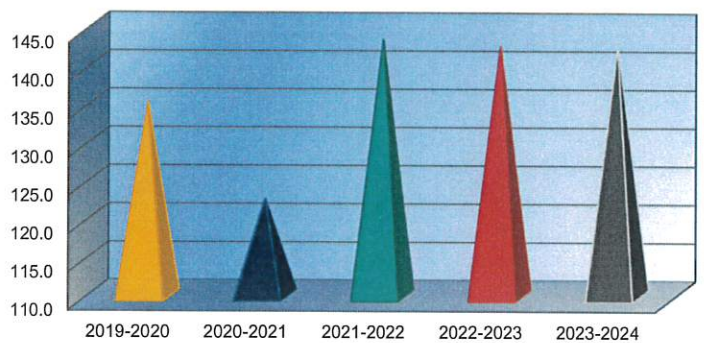
General and Supplemental General Fund
Expenditures by Function



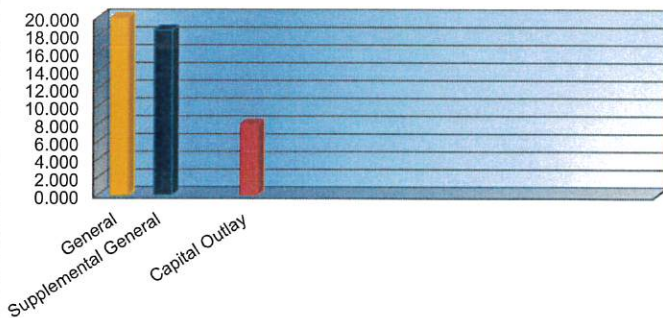
Instruction Expenditures



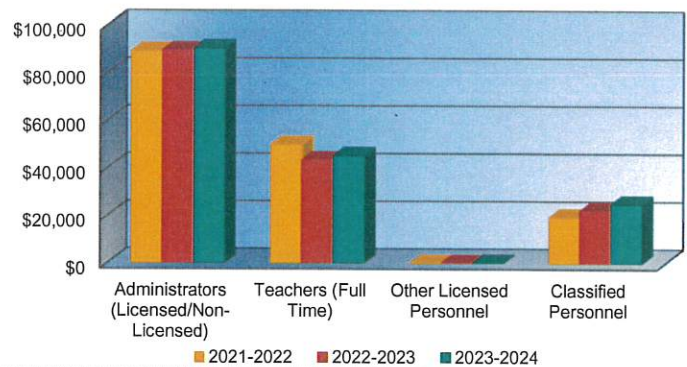
FTE Enrollment for Budget Authority



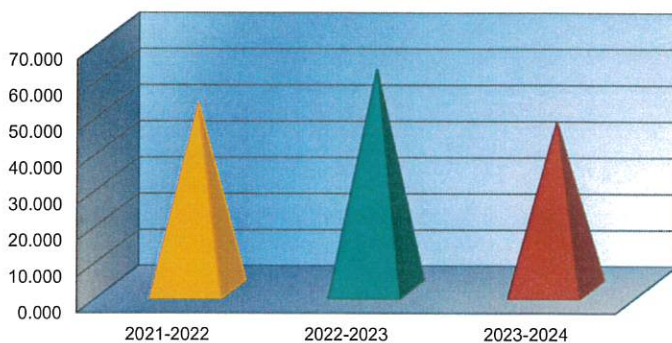
Mill Rates by Fund



Average Salary



Total USD Mill Rate



Amount Per Pupil By Function (All Funds)

