

GENERAL FUND – The General Fund considers estimated expenditures, which include instruction, teaching supplies, administration, health services, physical plant operation, maintenance of plant, fixed charges (social security, insurance, etc.), student body activities, equipment, and budget transfers. The reason the General fund has gone up and down over the past two years is legislative changes to how LOB state aid is received and a delay in a 2nd quarter KPERS payment during the 2015-2016 school year.

	USD# 230		STATE OF KANSAS	
			Budget Form USD-E	
		12 mo.	12 mo.	12 mo.
GENERAL	Code 06 Line	2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2013 \$	05	XXXXXXXXXX		
2014 \$	10	XXXXXXXXXX	XXXXXXXXXX	
2015 \$	15		XXXXXXXXXX	
2016 \$	20			
1140 Delinquent Tax	25	XXXXXXXXXX	XXXXXXXXXX	
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1510 Interest on Idle Funds	48			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60	431,307	416,455	
1985 State Aid Reimbursement**	65			
1990 Miscellaneous	67			0
2000 COUNTY SOURCES				
2600 Other County Revenue (Watercraft)	66			
2800 In Lieu of Taxes IRBs/Rental Excise	85		XXXXXXXXXX	XXXXXXXXXX
3000 STATE SOURCES				
3110 General State Aid	95	16,235,238	18,104,361	18,288,468
3130 Mineral Production Tax	115	3		
3140 Supplemental General State Aid	116		3,003,029	XXXXXXXXXX
3205 Special Education Aid	120	2,396,113	2,570,485	2,945,300
3221 KPERS Aid	125		1,456,855	2,571,280
3223 Capital Outlay State Aid	130		0	XXXXXXXXXX
3224 Extraordinary Need State Aid***	132		317,164	941,440
4000 FEDERAL SOURCES				
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)	145			0
5000 OTHER				
5208 Transfer From Authorized Funds****	165	0	0	0
RESOURCES AVAILABLE	170	19,062,661	25,868,349	24,746,488
TOTAL EXPENDITURES & TRANSFERS	175	19,062,661	25,868,349	24,746,488
EXCESS REVENUE TO STATE	200	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
UNENCUMBERED CASH BALANCE JUNE 30*	190	0	0	0

* Line 170 minus Line 175.

** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments, Teacher Mentoring Program, National Board Certified teacher payments, and Career and Technical Education state aid for students earning an industry recognized credential in a high need occupation.

*** Extraordinary Need State Aid due to increase in enrollment shall be deposited in the General Fund.

****KSA 72-6478 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	3,534,920	4,498,888	4,568,108
120 NonCertified	215	416,473	566,679	575,000
200 Employee Benefits				
210 Insurance (Employee)	220	916,701	916,020	925,000
220 Social Security	225	529,059	541,322	555,000
290 Other	230	130,456	113,561	132,500
300 Purchased Professional and Technical Services	235	82,652	67,253	75,000
400 Purchased Property Services	237	83,808	80,956	85,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255	36,783	37,742	36,500
600 Supplies				
610 General Supplemental (Teaching)	260	159,980	158,090	150,000
644 Textbooks	265	294	2,705	
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	1,163	1,157	1,200
700 Property (Equipment & Furnishings)	275	1,323	5,083	5,000
800 Other	280	10,063	15,705	12,500
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	479,350	503,554	510,000
120 NonCertified	290	55,536	17,639	18,500
200 Employee Benefits				
210 Insurance (Employee)	295	71,478	75,266	75,000
220 Social Security	300	41,423	39,859	40,500
290 Other	305	6,719	6,864	7,000
300 Purchased Professional and Technical Services	310	120		
400 Purchased Property Services	313			
500 Other Purchased Services	315	364	199	250
600 Supplies	320	3,453	5,534	5,000
700 Property (Equipment & Furnishings)	325	69	514	500
800 Other	330	958	1,201	1,200
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	341,775	335,412	340,000
120 NonCertified	340	55,654	45,961	47,500
200 Employee Benefits				
210 Insurance (Employee)	345	33,305	32,296	33,500
220 Social Security	350	29,989	28,461	29,500
290 Other	355	5,968	5,948	6,000
300 Purchased Professional and Technical Services	360	71,109	44,630	50,000
400 Purchased Property Services	363			
500 Other Purchased Services	365	1,278	196	500

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	32,819	26,917	25,000
650 Technology Supplies	375	4,297	4,171	4,000
680 Miscellaneous Supplies	380		1,095	1,000
700 Property (Equipment & Furnishings)	385	2,635	1,215	1,200
800 Other	390	565	863	1,000
2300 General Administration				
100 Salaries				
110 Certified	395	165,592	154,000	160,000
120 NonCertified	400	61,317	63,220	65,500
200 Employee Benefits				
210 Insurance (Employee)	405	64,865	21,504	23,500
220 Social Security	410	13,423	15,603	16,000
290 Other	415	27,786	22,643	23,500
300 Purchased Professional and Technical Services	420	24,442	20,041	20,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435	6	165	150
590 Other	440	15,890	18,487	17,500
600 Supplies	445	2,069	5,327	3,500
700 Property (Equipment & Furnishings)	450			
800 Other	455	65,687	82,862	70,000
2400 School Administration				
100 Salaries				
110 Certified	460	796,853	788,764	795,000
120 NonCertified	465	350,415	349,064	355,000
200 Employee Benefits				
210 Insurance (Employee)	470	93,737	105,101	105,000
220 Social Security	475	83,784	82,239	83,500
290 Other	480	16,922	18,732	18,900
300 Purchased Professional and Technical Services	485	6,593	1,981	2,000
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	5,197	8,026	8,000
590 Other	500	1,747	1,959	2,000
600 Supplies	505	864	158	500
700 Property (Equipment & Furnishings)	510	1,640		
800 Other	515	5,918	7,461	7,000
2500 Central Services				
100 Salaries				
110 Certified	730	241,729	125,000	135,000
120 NonCertified	735	401,118	395,512	375,000
200 Employee Benefits				
210 Insurance	740	52,084	44,228	42,500
220 Social Security	745	46,781	39,244	38,000
290 Other	750	11,556	9,025	10,000
300 Purchased Professional and Technical Services	755	105,725	23,756	25,000
400 Purchased Property Services	760	14,744	42,729	25,000

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
500 Other Purchased Services	765	33,254	16,599	15,500
600 Supplies	770	16,220	4,916	5,000
700 Property (Equipment & Furnishings)	775	145		
800 Other	780	47,072	55,227	55,000
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	905,116	1,068,252	825,000
200 Employee Benefits				
210 Insurance (Employee)	525	149,399	170,280	155,000
220 Social Security	530	69,949	82,100	65,000
290 Other	535	18,071	20,046	22,000
300 Purchased Professional and Technical Services	540	33,070	34,896	30,000
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555	5,991	5,189	5,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	10,592	7,513	8,000
590 Other	580	253	526	500
600 Supplies				
610 General Supplies	585	16,559	20,135	20,000
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600	13,229	3,367	15,000
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615		34,822	30,000
800 Other	620	967	761	1,000
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676	949,497	1,202,819	1,350,000
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	51,084	1,911	50,000
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			

GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
980 Supplemental General	792		3,003,029	0
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	33,000	44,000	48,000
937 Virtual Education	807	3,244,925	4,555,793	4,739,900
938 Capital Outlay	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	20,000	30,000
948 Parent Education Program	835	30,000	35,000	30,000
949 Summer School	837	0	0	0
950 Special Education	840	2,646,731	2,777,526	2,945,300
954 Vocational Education	850	136,514	85,000	100,000
960 Special Reserve Fund	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
965 KPERS	856		1,456,855	2,571,280
972 Contingency Reserve	885	0	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891	30,000	32,000	35,000
978 At Risk (K-12)	893	800,000	500,000	850,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	19,062,661	25,868,349	24,746,488

FEDERAL GRANTS - The Kansas State Board of Education requires reporting of all federal funding not included elsewhere in the school district's budget to be reported on this form. This addition to the budget will allow schools to report revenue and expenditures to better reflect the overall financial picture of the district and a total cost of what districts are spending on educating students. This report requires us to combine the revenue and expenditures of all federal grants and/or other federal funding into one budget report, even though they are each recorded separately in the district's accounting system.

		USD# 230		STATE OF KANSAS Budget Form USD-E 2016-2017	
		12 mo.	12 mo.	12 mo.	
		2014-2015	2015-2016	2016-2017	
Federal Funds		Actual	Actual	Budget	
(Monies Not Included in Other Funds)		(1)	(2)	(3)	
Code	Line				
	UNENCUMBERED CASH BALANCE JULY 1		0		0
	Cancel of Prior Yr Enc				
	REVENUE:				
	4000 FEDERAL SOURCES-GRANTS				
	4591 Title I*	134,355	127,619		139,748
	4593 Title II**	35,216	34,661		40,000
	4602 Title IV (21st Century)				
	4601 Title III (English Language Acquisition)				
	4603 Charter Schools				
	4599 Other	14,761	14,761		14,761
	RESOURCES AVAILABLE	170	184,332	177,041	194,509
	TOTAL EXPENDITURES & TRANSFERS	175	184,332	177,041	194,509
	UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

1000 Instruction					
100 Salaries					
110 Certified	210	133,281	105,147		125,000
120 NonCertified	215	19,354	37,583		35,000
200 Employee Benefits					
210 Insurance (Employee)	220	15,605	15,385		16,000
220 Social Security	225	11,539	10,185		12,000
290 Other	230	1,938	1,656		2,500
300 Purchased Professional and Technical Services	235				
400 Purchased Property Services	237				
500 Other Purchased Services					
560 Tuition					
561 Tuition/other State LEA's	240				
562 Tuition/other LEA's outside the State	245				
563 Tuition/Priv Sources	250				
590 Other	255				
600 Supplies					
610 General Supplemental (Teaching)	260	2,615	7,085		4,009
644 Textbooks	265				
650 Supplies (Technology Related)	267				
680 Miscellaneous Supplies	270				
700 Property (Equipment & Furnishings)	275				
800 Other	280				
2000 Support Services					
2100 Student Support Services					
100 Salaries					
110 Certified	285				
120 NonCertified	290				

*This would include programs such as (but not limited to) Migrant; Neglected/Delinquent. This would also include regular allocations and ARRA recovery funds.

**This would include programs such as (but not limited to) Title II-A Teacher Quality; Title II-D Education Technology. This would also include regular allocations and ARRA recovery funds.

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2014-2015 Actual (1)	12 mo. 2015-2016 Actual (2)	12 mo. 2016-2017 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Technical Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Technical Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			
2400 School Administration				
100 Salaries				
110 Certified	460			
120 NonCertified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2014-2015 Actual (1)	12 mo. 2015-2016 Actual (2)	12 mo. 2016-2017 Budget (3)
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	680			
120 NonCertified	685			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	695			
290 Other	700			
300 Purchased Professional and Technical Services	705			
400 Purchased Property Services	710			
500 Other Purchased Services	715			
600 Supplies	720			
700 Property (Equipment & Furnishings)	725			
800 Other	730			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545			
420 Cleaning	550			
430 Repairs & Maintenance	555			
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575			
590 Other	580			
600 Supplies				
610 General Supplies	585			
620 Energy				
621 Heating	590			
622 Electricity	595			
626 Motor Fuel (not schoolbus)	600			
629 Other	605			
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615			
800 Other	620			

Federal Funds Expenditures (Monies Not Included in Other Funds)	Code 07 Line	12 mo. 2014-2015 Actual (1)	12 mo. 2015-2016 Actual (2)	12 mo. 2016-2017 Budget (3)
2700 Student Transportation Services				
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	625			
200 Employee Benefits				
210 Insurance	630			
220 Social Security	635			
290 Other	640			
442 Rent of Vehicles (lease)	645			
500 Other Purchased Services				
513 Contracting of Bus Services	650			
519 Mileage in Lieu of Trans	655			
520 Insurance	660			
626 Motor Fuel	665			
730 Equipment (including buses)	670			
800 Other	675			
2900 Other Support Services				
100 Salaries				
110 Certified	805			
120 NonCertified	810			
200 Employee Benefits				
210 Insurance	815			
220 Social Security	820			
290 Other	825			
300 Purchased Professional and Technical Services	830			
400 Purchased Property Services	835			
500 Other Purchased Services	840			
600 Supplies	845			
700 Property (Equipment & Furnishings)	850			
800 Other	855			
3000 Operation of Noninstructional Services				
3100 Food Service Operation				
100 Salaries				
110 Certified	735			
120 NonCertified	740			
200 Employee Benefits				
210 Insurance	745			
220 Social Security	750			
290 Other	755			
500 Other Purchased Services				
520 Insurance	760			
570 Food Service Management	765			
590 Other Purchased Services	770			
600 Supplies				
630 Food & Milk	775			
680 Miscellaneous Supplies	780			
700 Property (Equipment & Furnishings)	785			
800 Other	790			
3300 Community Services Operations	795			
4300 Architectural & Engineering Services	800			
TOTAL EXPENDITURES & TRANSFERS	xxxx	184,332	177,041	194,509

SUPPLEMENTAL GENERAL FUND – Under block grant funding, the 2016-2017 supplemental general fund will be identical to the 2014-2015 amount. The district will receive \$3,221,064 in state aid and the rest will come from local tax dollars.

USD# 230		STATE OF KANSAS Budget Form USD-E 2016-2017			
		12 mo.	12 mo.	12 mo.	
SUPPLEMENTAL GENERAL (LOCAL OPTION)		Code 08 Line	2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1		01	699,413	77,466	411,600
Cancel of Prior Year Encumbrances		03			
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2013 \$	10	45,571			
2014 \$	15	1,230,103	24,310		
2015 \$	20		2,118,905	55,639	
1140 Delinquent Tax	25	34,785	31,692	10,943	
1410 Transportation Fees	47				
1980 Reimbursements	60				
1990 Miscellaneous	65				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	70	311,404	291,881	190,353	
2450 Recreational Vehicle Tax	75	3,769	3,624	2,256	
2460 Commercial Vehicle Tax	77	10,849	6,009	3,798	
2800 In Lieu of Taxes IRBs/Rental Excise	85		116,141	118,620	
3000 STATE SOURCES					
3140 Supplemental State Aid	95	3,003,029	XXXXXXXXXX	3,221,064	
3224 Extraordinary Need State Aid**	96		0	0	
5000 OTHER					
5206 Transfer From General Fund	97	0	3,003,029	0	
5253 Transfer From Contingency Reserve	145	0	0	0	
RESOURCES AVAILABLE	170	5,338,923	5,673,057	4,014,273	
TOTAL EXPENDITURES & TRANSFERS	175	5,261,457	5,261,457	5,261,457	
TAX REQUIRED (175 minus 170)	195			1,247,184	
PERCENT OF COLLECTION*	196			90.000 %	
TOTAL 2016 TAX REQUIRED (195+196)	197			1,385,760	
Delinquent Tax	200			69,288	
AMOUNT OF 2016 TAX TO BE LEVIED					
Line 197 + Line 200	205			1,455,048	
UNENCUMBERED CASH BALANCE JUNE 30	207	77,466	411,600	XXXXXXXXXX	

*From Form 110, Table I, Line 2.

** Extraordinary Need State Aid due to decrease in assessed valuation shall be deposited in the Supplemental General Fund.

		Code 08 Line	2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)					
1000 Instruction					
100 Salaries					
110 Certified	210	2,780,238	1,803,143	2,071,807	
120 NonCertified	215				
200 Employee Benefits					
210 Insurance (Employee)					
220 Social Security	225	62	126	150	
290 Other	230	1			
300 Purchased Professional and Technical Services	235	94,075	30,001	60,000	
400 Purchased Property Services	237	84,836	192,164	120,000	
500 Other Purchased Services					
560 Tuition					
561 Tuition/other State LEA's	240				
562 Tuition/other LEA's outside the State	245				
563 Tuition/Priv Sources	250				
590 Other	255	44,985	44,698	45,000	
600 Supplies					
610 General Supplemental(Teaching)	260				
644 Textbooks	265				
650 Supplies (Technology Related)	267				
680 Miscellaneous Supplies	270				
700 Property (Equipment & Furnishings)	275	13,852		10,000	
800 Other	280				

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285			
120 Non-Certified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300			
290 Other	305			
300 Purchased Professional and Technical Serv	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Technical Serv	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2300 General Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Technical Services	420			
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430			
530 Communications (Telephone, postage, etc.)	435			
590 Other	440			
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2400 School Administration				
100 Salaries				
110 Certified	460			
120 Non-Certified	465			
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475			
290 Other	480			
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495			
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			
2500 Central Services				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional and Technical Services	755			
400 Purchased Property Services	760	24,008	1,301	5,000
500 Other Purchased Services	765			
600 Supplies	770	2,311	1,600	2,500
700 Property (Equipment & Furnishings)	775	4,099	2,546	2,500
800 Other	780			
2600 Operations & Maintenance				
100 Salaries				
120 Non-Certified	520			
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530			
290 Other	535			
300 Purchased Professional and Technical Services	540		1,852	2,000
400 Purchased Property Services				
411 Water/Sewer	545	155,409	176,449	180,000
420 Cleaning	550	39,695	42,815	44,000
430 Repairs & Maintenance	555	85,452	84,297	86,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570			
500 Other Purchased Services				
520 Insurance	575	118,183	119,843	125,000
590 Other	580			
600 Supplies				
610 General Supplies	585	111,509	102,616	110,000
620 Energy				
621 Heating	590	61,616	39,120	65,000
622 Electricity	595	699,699	854,796	860,000
626 Motor Fuel (not schoolbus)	600	7,689	5,374	7,500
629 Other	605	20,787	13,141	20,000
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	12,951		
800 Other	620			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo. 2014-2015 Actual (1)	12 mo. 2015-2016 Actual (2)	12 mo. 2016-2017 Budget (3)
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632			
500 Other Purchased Services	634			
600 Supplies				
610 General Supplies	636			
620 Energy				
621 Heating	638			
622 Electricity	640			
626 Motor Fuel (not schoolbus)	642			
629 Other	644			
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652			
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656			
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666			
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670			
290 Other	672			
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682			
730 Equipment (Including Buses)	684			
800 Other	686			
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688			
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692			
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702			
730 Equipment	704			
800 Other	706			

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			
2900 Other Support Services				
100 Salaries				
110 Certified	895			
120 NonCertified	900			
200 Employee Benefits				
210 Insurance	905			
220 Social Security	910			
290 Other	915			
300 Purchased Professional and Technical Services	920			
400 Purchased Property Services	925			
500 Other Purchased Services	930			
600 Supplies	935			
700 Property (Equipment & Furnishings)	940			
800 Other	945			
3300 Community Services Operations	785			
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
930 General (Not Ending Balance)	792	0	0	0
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	4,000	0	0
937 Virtual Education	810	0	0	0
940 Driver Training	815	0	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	36,000	37,000	60,000
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	600,000	1,043,575	1,100,000
954 Vocational Education	850	175,000	235,000	200,000
960 Special Reserve	853	0	0	0
963 Special Liability Expense Fund	855	0	0	0
974 Textbook & Student Materials Revolving	880	0	0	0
976 At Risk (4yr Old)	885	0	0	0
978 At Risk (K-12)	890	85,000	430,000	85,000
TOTAL EXPENDITURES & TRANSFERS	xxxx	5,261,457	5,261,457	5,261,457

AT-RISK (4 YEAR OLD) - For several years the district has had an approved 4-year-old at-risk program. In the past, the district received a .5 FTE weighting per student. With the new block grant funding formula, the funding for this program is frozen at the 2014-2015 funding levels.

		STATE OF KANSAS		
USD# 230		Budget Form USD-E		
		2016-2017		
		12 mo.	12 mo.	12 mo.
AT RISK FUND (4 Year Old)	Code	2014-2015	2015-2016	2016-2017
	11	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,313	4,213	6,113
Cancel of Prior Year Encumbrance	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1312 Individuals	05			
1315 Individual (Summer School)	15			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35		xxxxxxxxxxxxx	xxxxxxxxxxxxx
1700 Student Activities(Reimbursement)	45			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
4000 FEDERAL SOURCES				
4590 Other Federal Aid	115			
5000 OTHER				
5206 Transfer From General	135	30,000	32,000	35,000
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxx
RESOURCES AVAILABLE	170	34,313	36,213	41,113
TOTAL EXPENDITURES & TRANSFERS	175	30,100	30,100	40,650
UNENCUMBERED CASH BALANCE JUNE 30	190	4,213	6,113	463

AT RISK FUND (4 Year Old)	Code	2014-2015	2015-2016	2016-2017
EXPENDITURES	11	Actual	Actual	Budget
	Line	(1)	(2)	(3)
1000 Instruction				
100 Salaries				
110 Certified	210	25,000	25,000	34,500
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220	3,100	3,100	3,750
220 Social Security	225	1,600	1,600	1,800
290 Other	230	400	400	600
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
563 Tuition/Priv Sources	245			
590 Other	250			
600 Supplies				
610 General Supplemental (Teaching)	255			
644 Textbooks	260			
650 Supplies (Technology Related)	263			
680 Miscellaneous Supplies	265			
700 Property (Equipment & Furnishings)	270			
800 Other	275			
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (4 Year Old) EXPENDITURES	Code 11 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	30,100	30,100	40,650

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books(not textbooks)and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	390			
120 NonCertified	395			
200 Employee Benefits				
210 Insurance (Employee)	400			
220 Social Security	405			
290 Other	410			
300 Purchased Professional and Technical Services	415			
500 Other Purchased Services	420			
600 Supplies	425			
700 Property (Equipment & Furnishings)	430			
800 Other	435			
2500 Central Services				
100 Salaries				
110 Certified	535			
120 NonCertified	540			
200 Employee Benefits				
210 Insurance	545			
220 Social Security	550			
290 Other	555			
300 Purchased Professional and Technical Services	560			
400 Purchased Property Services	565			
500 Other Purchased Services	570			
600 Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			

AT RISK FUND (K-12) EXPENDITURES	Code 13 Line	12 mo. 2014-2015 Actual (1)	12 mo. 2015-2016 Actual (2)	12 mo. 2016-2017 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	440			
200 Employee Benefits				
210 Insurance (Employee)	445			
220 Social Security	450			
290 Other	455			
300 Purchased Professional and Technical Services	460			
400 Purchased Property Services				
411 Water/Sewer	465			
420 Cleaning	470			
430 Repairs & Maintenance	475			
440 Rentals	480			
490 Other	485			
500 Other Purchased Services	490			
600 Supplies				
610 General Supplies	495			
620 Energy				
621 Heating	500			
622 Electricity	505			
626 Motor Fuel (not schoolbus)	510			
629 Other	515			
680 Miscellaneous Supplies	520			
700 Property (Equipment & Furnishings)	525			
800 Other	530			
2700 Student Transportation Services				
120 NonCertified Salaries	531			
200 Employee Benefits	532			
800 Other	533	12,653	24,686	28,000
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Technical Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	885,546	888,780	977,500

Kansas At-Risk Pupil Assistance Program

Guidelines 2014-15

KANSAS STATE DEPARTMENT OF EDUCATION | www.ksde.org

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School Finance | (785) 296-3872 | Craig Neuenswander, Director | craign@ksde.org

Early Childhood, Special Education & Title Services | (785) 296-2600 | Doug Boline dboline@ksde.org



1. What is the purpose of the Kansas At-Risk Pupil Assistance program?

The purpose of the Kansas At-Risk Program is to provide at-risk students with additional educational opportunities and instructional services to assist in closing the achievement gap.

2. What does the term “additional educational opportunities” mean?

The intent of the At-Risk Pupil Assistance Program is to provide “additional educational opportunities” which are educational services offered to at-risk students that are above and beyond what is offered to all students.

3. Does an at-risk student have to be a free-lunch student?

No, free lunch applications determine the funding while academic needs determine who is identified and served.

4. What is the definition of an at-risk student and what criteria identify an at-risk student?

At-risk students can be defined by one or more criteria. Predominantly, a student who is not working on grade level in either reading or mathematics is the major criteria used.

An at-risk student is one who meets one or more of the following criteria:

- Is not working on grade level. (i.e. reading and/or mathematics)
- Is not meeting the requirements necessary for promotion to the next grade; is failing subjects or courses of study
- Is not meeting the requirements necessary for graduation from high school. (e.g., potential dropout)
- Has insufficient mastery of skills or is not meeting state standards (e.g., is below “meeting standards” on state assessments)
- Has been retained
- Has a high rate of absenteeism
- Has repeated suspensions or expulsions from school
- Is homeless and/or migrant
- Is identified as an English Language Learner

**** Students are often at-risk as a result of the following situations:***

- Low attachment to or involvement with school
- Continual or persistently inappropriate behavior
- Repeated discipline infractions
- A high rate of transition or mobility
- Living in an environment of poverty
- Living in an environment of limited educational achievement
- Has a drug or alcohol problem
- Is pregnant or is a parent or both
- Participates in gang or gang-like activity
- Is adjudicated as a juvenile offender
- Is a “child in need of care” (CINC)

5. May students identified for special education services receive at-risk services?

Yes, students with disabilities may be served by the at-risk funds if the services are not the same area of service being provided by special education funds as identified on the student's IEP. For example, a student with a disability receiving special education instructional support in the area of reading could receive at-risk instructional support in the area of mathematics, but not in reading.

6. What are districts to use to identify at-risk students?

Districts are to use some form of diagnostic assessment and/or evidence-based educational criteria to identify students who are at-risk to determine their needs and to guide their instructional interventions.

7. What assessments or data can be used to identify at-risk students?

Some examples of data and assessments that can be used to select and serve at-risk students include:

- a. Records of academic performance demonstrating a lack of growth
- b. State assessment results
- c. Local assessments
- d. Performance based assessments
- e. Norm referenced assessments
- f. Screening assessments
- g. Diagnostic assessments such as:
 - Qualitative Reading Inventory
 - Degrees of Reading Power
 - Gates MacGinite

8. What are some examples of how at-risk services can be delivered?

The primary means of providing additional services that are above and beyond what is offered to all students primarily includes additional time or additional staff hired specifically to work with identified at-risk students. Some examples of appropriate delivery services include:

- a. Extended year
- b. Before school
- c. After school
- d. Summer school
- e. Extra support within a class
- f. Tutorial assistance
- g. Class within a class

9. May alternative, virtual and charter schools be funded with at-risk funds?

Yes, alternative, virtual and charter schools can use at-risk funding to provide educational services to identified at-risk students.

10. How is funding for at-risk programs determined?

The method used to identify at-risk students in order to access funds relies on the "free lunch" status associated with the National School Lunch Act. Only those students approved for free meals on the official enrollment count date (September 20) generate at-risk funding.

(continued)

How is funding for at-risk programs determined? (continued)

The following formula provides the basis for a Local Educational Agency (LEA) to calculate its at-risk funding:

1 Number of Free Meal Students	2 At-Risk Weighted Amount (round to nearest 0.1)	3 Weighted FTE	4 General State Aid Per Pupil Amount	5 Estimated State At-Risk Funding	6 2.2% Set Aside	7 2.2% Set Aside for K-3 Reading Activities
X	0.456	=	X	3,852	=	0.022

11. How is the required set aside for helping students’ master reading by the end of 3rd grade determined?

The K-3 reading set aside is determined by multiplying the “Estimated State At-Risk Funding” (in column 5) by 0.022. This is calculated on the weighted at-risk funding. It does not include the high-density at-risk funding or the non-proficient at-risk funding.

12. Are districts required to spend a portion of their at-risk funds on K-3rd grade reading instruction?

Yes, districts are required to spend 2.2% of the at-risk funds generated by the free lunch count to support early reading instruction. Funds may be used for the following:

- Hiring of instructional staff to support reading in K-3rd grade
- Supplies and materials to support reading in K-3rd grade
- Hiring literacy coach

13. May the at-risk funds be used to fund a literacy or mathematics coach for K-12?

Yes, the at-risk funds may be used to hire literacy and mathematics coaches who work with teachers of at-risk students in grades K-12.

14. How may at-risk funds be used to support direct instruction?

Funds used to support direct instructional services provided to at-risk students includes the hiring of teachers or paraprofessionals (who are appropriately supervised by licensed staff) to offer additional services to at-risk students.

15. May at-risk funds be used to support administrative salaries?

In general, at-risk funds **cannot** be used to support administrative salaries unless the administrator is providing direct instructional services and/or support services to identified at-risk students beyond their regular contract duties. However, if an administrator is fully employed to serve a school that has 100% of its students identified as at-risk based on the at-risk criteria in question #4, at-risk funds can be used to support the administrator’s salary. An alternative school is an example in which this situation might apply.

16. May at-risk funds be used to support classroom teacher salaries?

At-risk funds can be used to support classroom teacher salaries to the proportional percent of identified at-risk students. For example, if 90% of the students in a building are identified as at-risk according to the definition and criteria in Question #4 (not free lunch), 90% of the teacher salaries in that building can be allocated from the at-risk funds.

17. May at-risk funds be used to support counselors or translators salaries?

At-risk funds can be used to support counselors or translator's salaries if they are providing direct instructional services and/or support services to identified students. The support services provided should directly impact the reason(s) for which the student was identified as at-risk (i.e., Question #4: not working on grade level, not meeting the requirements necessary for promotion to the next grade and so forth).

18. May at-risk funds be used to support resource officer's salaries?

At-risk funds cannot be used to support resource officer's salaries.

19. May at-risk funds be used to support clerical staff salaries?

If clerical staff are fully employed to serve a school that has 100% of its students identified as at-risk according to the criteria in question #4, at-risk funds can be used to support that person's salary. An alternative school is an example of a school that might meet the 100%.

20. May funds be used to support professional development activities?

No, at-risk funds must be spent on additional educational opportunities and instructional services to assist in closing the achievement gap of at-risk students. At-risk funds, however, may pay the salaries of mathematics and/or literacy coaches who work with teachers of at-risk students.

21. May at-risk funds be used to purchase equipment?

At-risk funds can be used to purchase equipment that will be used to support at-risk student learning; however, those purchases should be limited to 25% of the total at-risk allocation.

22. May at-risk funds be used for all day kindergarten?

Yes, however, only the proportion of time that is extended beyond the typical half-day may be paid with at-risk funds.

23. Which students may participate in portion of kindergarten paid with at-risk funds?

Any kindergarten student may attend the portion of kindergarten paid with at-risk funds. These students do not have to meet the at-risk criteria.

24. May at-risk funds be spent on transportation?

Yes, funds may only pay for transportation for at-risk students attending after school programs, extended school or summer school.

25. What student records must be kept for the at-risk program?

Annual records must be kept at the district on the following:

- List of students served
- Selection criteria including name of assessment and/or evidence-based educational criteria

26. What information on at-risk must districts report at the end of each school year?

According to the school finance law, districts must report annually the following information:

- The number of at-risk pupils served or provided assistance
- The number of non-proficient students served or provided assistance
- The type of service(s) provided
- The research (e.g., student assessment data) upon which the district relied in determining the need for the service or assistance existed
- The results (e.g., student impact data) of the service(s) or assistance provided
- Any other information required by the State Board

27. May the “non-proficient funds” be spent in the same manner as the regular at-risk funds (free lunch weighting)?

Yes, the “non-proficient funds” may be spent in the same way as the at-risk funds except the cost of kindergarten may not be paid with the non-proficient funds.

28. May the “high density at-risk funds” be spent in the same manner as the regular at-risk funds (free lunch count)?

Yes, the “high density at-risk funds” may be spent in the same way as the at-risk funds except the cost of kindergarten may not be paid with the high density at-risk funds.

29. How is the high density at-risk funding determined?

(KSDE’s School Finance office will help calculate this.)

The high density at-risk considers the percent of free meals and applies different percentage points:

- Districts with 50 percent or more free meal students receive an additional weighting of 0.105.
- Districts with a density of 212.1 students per square mile and a free lunch rate of 35.1 percent and above receive an additional weighting of 0.105.
- Districts with more than 35 percent free meals and less than 50 percent free meals will calculate their weighting factor by subtracting 35 percent from their own free lunch percentage and multiplying the difference by 0.7.

###

BILINGUAL EDUCATION – The bilingual population in the districts has gone up slightly over the last 5 years and we anticipate that trend to continue. Under block grant funding, it no longer matters how many bilingual students you are serving. The district is frozen at 2014-2015 state funding levels for the 2016-2017 school year.

		USD# 230		STATE OF KANSAS	
				Budget Form USD-E	
				2016-2017	
		12 mo.	12 mo.	12 mo.	
BILINGUAL EDUCATION		Code	2014-2015	2015-2016	2016-2017
		14	Actual	Actual	Budget
		Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,849	2,091	1,271	
Cancel of Prior Year Encumbrance	03				
REVENUE:					
1000 LOCAL SOURCES					
1510 Interest on Idle Funds	05		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
1900 Other Revenue From Local Source	15				
4000 FEDERAL SOURCES					
4520 Bilingual Aid	35				
4590 Other Federal Aid	40				
5000 OTHER					
5206 Transfer From General	45	33,000	44,000	48,000	
5208 Transfer From Supplemental General	50	4,000	0	0	
5253 Transfer From Contingency Reserve	55	0	0	XXXXXXXXXXXXXX	
RESOURCES AVAILABLE	170	38,849	46,091	49,271	
TOTAL EXPENDITURES & TRANSFERS	175	36,758	44,820	49,000	
UNENCUMBERED CASH BALANCE JUNE 30	190	2,091	1,271	271	
		12 mo.	12 mo.	12 mo.	
BILINGUAL EDUCATION		Code	2014-2015	2015-2016	2016-2017
EXPENDITURES		14	Actual	Actual	Budget
		Line	(1)	(2)	(3)
1000 Instruction					
100 Salaries					
110 Certified	210	32,700	36,344	40,000	
120 NonCertified	215				
200 Employee Benefits					
210 Insurance (Employee)	220	1,156	5,226	5,000	
220 Social Security	225	2,458	2,765	3,000	
290 Other	230	444	485	1,000	
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services					
560 Tuition					
561 Tuition/other State LEA's	240				
563 Tuition/Private Sources	245				
564 Payment to Bilingual Education Coop	250				
590 Other	255				
600 Supplies					
610 General Supplemental(Teaching)	260				
644 Textbooks	265				
650 Supplies (Technology Related)	267				
680 Miscellaneous Supplies	270				
700 Property (Equipment & Furnishings)	275				
800 Other	280				
2000 Support Services					
2100 Student Support Services					
100 Salaries					
110 Certified	285				
120 NonCertified	290				
200 Employee Benefits					
210 Insurance (Employee)	295				
220 Social Security	300				
290 Other	305				

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
300 Purchased Professional and Tech Services	310			
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320			
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instructional Support Staff				
100 Salaries				
110 Certified	335			
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350			
290 Other	355			
300 Purchased Professional and Tech Services	360			
400 Purchased Property Services	363			
500 Other Purchased Services	365			
600 Supplies				
640 Books (not textbooks) and Periodicals	370			
650 Technology Supplies	375			
680 Miscellaneous Supplies	380			
700 Property (Equipment & Furnishings)	385			
800 Other	390			
2400 School Administration				
100 Salaries				
110 Certified	395			
120 NonCertified	400			
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410			
290 Other	415			
300 Purchased Professional and Tech Services	420			
500 Other Purchased Services	425			
600 Supplies	430			
700 Property (Equipment & Furnishings)	435			
800 Other	440			
2500 Central Services				
100 Salaries				
110 Certified	540			
120 NonCertified	545			
200 Employee Benefits				
210 Insurance	550			
220 Social Security	555			
290 Other	560			
300 Purchased Professional and Technical Services	565			
400 Purchased Property Services	570			
500 Other Purchased Services	575			
600 Supplies	580			
700 Property (Equipment & Furnishings)	585			
800 Other	590			

BILINGUAL EDUCATION EXPENDITURES	Code 14 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	445			
200 Employee Benefits				
210 Insurance (Employee)	450			
220 Social Security	455			
290 Other	460			
300 Purchased Professional and Technical Services	465			
400 Purchased Property Services				
411 Water/Sewer	470			
420 Cleaning	475			
430 Repairs & Maintenance	480			
440 Rentals	485			
490 Other	490			
500 Other Purchased Services	495			
600 Supplies				
610 General Supplies	500			
620 Energy				
621 Heating	505			
622 Electricity	510			
626 Motor Fuel-not school bus	515			
629 Other	520			
680 Miscellaneous Supplies	525			
700 Property (Equipment & Furnishings)	530			
800 Other	535			
2700 Student Transportation Services				
120 NonCertified Salaries	536			
200 Employee Benefits	537			
800 Other	538			
2900 Other Support Services				
100 Salaries				
110 Certified	600			
120 NonCertified	605			
200 Employee Benefits				
210 Insurance	610			
220 Social Security	615			
290 Other	620			
300 Purchased Professional and Tech Services	625			
400 Purchased Property Services	630			
500 Other Purchased Services	635			
600 Supplies	640			
700 Property (Equipment & Furnishings)	645			
800 Other	650			
5200 TRANSFER TO:				
930 General Fund	595			
TOTAL EXPENDITURES & TRANSFERS	xxxx	36,758	44,820	49,000

VIRTUAL EDUCATION – Insight School of Kansas, authorized by the district, opened in the fall of 2008 as a 9th thru 12th grade school. The Kansas Virtual Academy was added the fall of 2013 for K thru 8th grade students. Course options cover all academic areas and levels of learning, from honors to foundation. Students choose from more than 120 online courses. Funding for virtual schools has drastically changed with block grant funding and is reflected in the form 151 found on page 63. This is the 9th year of operation.

USD# 230		STATE OF KANSAS		
		Budget Form USD-E		
		2016-2017		
		12 mo.	12 mo.	12 mo.
		2014-2015	2015-2016	2016-2017
VIRTUAL EDUCATION		Actual	Actual	Budget
		(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1300 Tuition				
1311 Individuals	05			
1320 Other School District/Govt Sources In-State	25			
1510 Interest on Idle Funds	35			
1900 Other Revenue From Local Source				
1990 Miscellaneous	75			
5000 OTHER				
5206 Transfer From General	135	3,244,925	4,555,793	4,739,900
5208 Transfer From Supplemental General	140	0	0	0
5253 Transfer From Contingency Reserve	145	0	0	xxxxxxxxxxxxxx
RESOURCES AVAILABLE	170	3,244,925	4,555,793	4,739,900
TOTAL EXPENDITURES & TRANSFERS	175	3,244,925	4,555,793	4,739,900
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	0

VIRTUAL EDUCATION		Code	2014-2015	2015-2016	2016-2017
EXPENDITURES		15	Actual	Actual	Budget
		Line	(1)	(2)	(3)
1000 Instruction					
100 Salaries					
110 Certified	210	112,751	121,410	125,000	
120 NonCertified	215	17,069	48,906	50,000	
200 Employee Benefits					
210 Insurance (Employee)	220	6,205	6,201	6,350	
220 Social Security	225	7,607	8,070	8,500	
290 Other	230	2,357	2,369	2,500	
300 Purchased Professional and Technical Services	235	3,040,134	4,287,128	4,463,724	
400 Purchased Property Services					
500 Other Purchased Services					
560 Tuition					
561 Tuition/other State LEA's	240				
564 Payment to Virtual Education Coop	245				
590 Other	250				
600 Supplies					
610 General Supplemental (Teaching)	255				
644 Textbooks	260				
650 Supplies (Technology Related)	263				
680 Miscellaneous Supplies	265				
700 Property (Equipment & Furnishings)	270				
800 Other	275				

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	280			
120 NonCertified	285			
200 Employee Benefits				
210 Insurance (Employee)	290			
220 Social Security	295			
290 Other	300			
300 Purchased Professional and Technical Services	305			
400 Purchased Property Services	307			
500 Other Purchased Services	310			
600 Supplies	315			
700 Property (Equipment & Furnishings)	320			
800 Other	325			
2200 Instr Support Staff				
100 Salaries				
110 Certified	330			
120 NonCertified	335			
200 Employee Benefits				
210 Insurance (Employee)	340			
220 Social Security	345			
290 Other	350			
300 Purchased Professional and Technical Services	355			
400 Purchased Property Services	357			
500 Other Purchased Services	360			
600 Supplies				
640 Books (not textbooks) and Periodicals	365			
650 Technology Supplies	370			
680 Miscellaneous Supplies	375			
700 Property (Equipment & Furnishings)	380			
800 Other	385			
2400 School Administration				
100 Salaries				
110 Certified	445			
120 NonCertified	450			
200 Employee Benefits				
210 Insurance (Employee)	455			
220 Social Security	460			
290 Other	465			
300 Purchased Professional and Technical Services	470			
500 Other Purchased Services	475			
600 Supplies	480			
700 Property (Equipment & Furnishings)	485			
800 Other	490			
2500 Central Services				
100 Salaries				
110 Certified	590			
120 NonCertified	595	9,105	9,105	9,105

VIRTUAL EDUCATION EXPENDITURES	Code 15 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	0 Budget (3)
200 Employee Benefits				
210 Insurance	600	595	595	595
220 Social Security	605	481	481	481
290 Other	610			
300 Purchased Professional and Technical Services	615			
400 Purchased Property Services	620			
500 Other Purchased Services	625			
600 Supplies	630			
700 Property (Equipment & Furnishings)	635			
800 Other	640			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	495	25,422	26,413	27,000
200 Employee Benefits				
210 Insurance (Employee)	500	1,182	1,044	1,100
220 Social Security	505	457	464	500
290 Other	510	5	6	5
300 Purchased Professional and Technical Services	515			
400 Purchased Property Services				
411 Water/Sewer	520	38	38	40
420 Cleaning	525			
430 Repairs & Maintenance	530	3,966	7,932	8,000
440 Rentals	535			
490 Other	540			
500 Other Purchased Services	545	5,000	5,000	5,000
600 Supplies				
610 General Supplies	550			
620 Energy				
621 Heating	555	12,551	17,817	18,500
622 Electricity	560		12,814	13,500
626 Motor Fuel (not schoolbus)	565			
629 Other	570			
680 Miscellaneous Supplies	575			
700 Property (Equipment & Furnishings)	580			
800 Other	585			
2900 Other Support Services				
100 Salaries				
110 Certified	650			
120 NonCertified	655			
200 Employee Benefits				
210 Insurance	660			
220 Social Security	665			
290 Other	670			
300 Purchased Professional and Technical Services	675			
400 Purchased Property Services	680			
500 Other Purchased Services	685			
600 Supplies	690			
700 Property (Equipment & Furnishings)	695			
800 Other	700			
5200 TRANSFER TO:				
930 General Fund	645			
TOTAL EXPENDITURES & TRANSFERS	xxxx	3,244,925	4,555,793	4,739,900

CAPITAL OUTLAY - For over 30 years, USD 230 collected a 4.0 mill levy, until voters denied a renewal of the levy for 2006-2007. On June 6th, 2016 the board of education passed a resolution to levy 4.0 mills. If the district does not get funding for extraordinary needs, this fund will be critical to support the cost of growth. Otherwise, these funds will be used to for capital needs to avoid those costs being included in future bond issues. The district will receive 52% state aid compared to only 30% state aid on future bond issues.

		USD# 230		STATE OF KANSAS Budget Form USD-E 2016-2017		
		12 mo.	12 mo.	12 mo.	18 mo.	
CAPITAL OUTLAY		Code 16 Line	2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01		566,307	484,496	558,131	558,131
Cancel of Prior Year Encumbrance	03					
REVENUE:						
1000 LOCAL SOURCES						
1110 Ad Valorem Tax Levied						
2013 \$	05					
2014 \$	10					
2015 \$	15			0	0	0
2016 \$	20				657,082	730,091
1140 Delinquent Tax	25		6	5	0	0
1510 Interest on Idle Funds	30					0
July - December Estimate	35					
1900 Other Revenue From Local Source	40		130,133	109,694		0
July - December Estimate	45					
2000 COUNTY SOURCES						
2400 Motor Vehicle Tax (Includes 16/20M Tax)	55				0	0
July - December Estimate	60					0
2450 Recreational Vehicle Tax	65				0	0
July - December Estimate	66					0
2460 Commercial Vehicle Tax	67				0	0
July - December Estimate	68					0
2600 Other County Revenue	70					0
July - December Estimate	75					
2800 In Lieu of Taxes IRBs/Rental Excise	80				0	0
July - December Estimate	82					0
3000 STATE SOURCES						
3223 Capital Outlay State Aid	87		0	xxxxxxxxxxxx	379,647	379,647
4000 FEDERAL SOURCES						
4390 Impact Aid Construction	90					0
July - December Estimate	95					
4590 Other Federal Aid	97					0
5000 OTHER						
5206 Transfer From General	100		0	0	0	0
RESOURCES AVAILABLE	170		696,446	594,195	1,594,860	1,667,869
TOTAL EXPENDITURES & TRANSFERS	175		211,950	36,064	1,535,000	1,535,000
July - December Estimate	180		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	132,869
TOTAL OPERATION EXPENDITURE (18 MO)	185		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	1,667,869
UNENCUMBERED CASH BALANCE JUNE 30	190		484,496	558,131	59,860	xxxxxxxxxxxx

(a) Enter in Column (4) the Amount of Tax to be Levied reported on the Certificate, Line 16.

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
EXPENDITURES:				
1000 Instruction				
600 Supplies - Performance Uniforms	205			
650 Supplies - Technology Software	207			200,000
700 Property (Equipment & Furnishings)	210	955	29,117	100,000
2000 Support Services				
2100 Student Support Services				
650 Supplies - Technology Software	213			
700 Property (Equipment & Furnishings)	215			
2200 Instructional Support Staff				
650 Supplies - Technology Software	217			
700 Property (Equipment & Furnishings)	220			
2300 General Administration				
650 Supplies - Technology Software	223			
700 Property (Equipment & Furnishings)	225			
2400 School Administration				
650 Supplies - Technology Software	227			
700 Property (Equipment & Furnishings)	230			
2500 Central Services				
650 Supplies - Technology Software	233			
700 Property (Equipment & Furnishings)	235			
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	310			600,000
200 Employee Benefits				
210 Insurance (Employee)	315			65,000
220 Social Security	320			65,000
290 Other	325			5,000
300 Purchased Professional & Tech Svcs	330			
400 Purchased Property Services				
420 Cleaning	335			50,000
430 Repairs & Maintenance	340			50,000
440 Rentals	345			
460 Repair of Buildings	350			400,000
490 Other	355			
500 Other Purchased Services	360			
650 Supplies - Technology Software	365			
700 Property (Equipment & Furnishings)	240			
2700 Transportation				
650 Supplies - Technology Software	370			
700 Property (Equipment & Buses)	243			
2730 Vehicle Services & Maintenance Services				
100 Salaries				
120 NonCertified	375			
200 Employee Benefits				
210 Insurance	380			
220 Social Security	385			
290 Other	390			
300 Purchased Professional & Tech Svcs	395			
400 Purchased Property Services	400			
500 Other Purchased Services	405			
600 Supplies	410			
650 Supplies - Technology Software	415			
700 Property (Equipment & Furnishings)	420			
800 Other	425			
2900 Other Support Services				
650 Supplies - Technology Software	430			
700 Property (Equipment & Furnishings)	250			

CAPITAL OUTLAY EXPENDITURES	Code 16 Line	12 mo.	12 mo.	12 mo.
		2014-2015 Actual (1)	2015-2016 Actual (2)	2016-2017 Budget (3)
4000 Facility Acquisition & Construction Services				
4100 Land Acquisition	255			
4200 Land Improvement	260	2,810	6,947	
4300 Architectural & Engineering Services	265			
4500 New Building Acquisition & Construction	275			
4600 Site Improvement	280			
4700 Building Improvements				
100 Salaries				
120 NonCertified	286	171,037		
200 Fringe Benefits				
210 Insurance	287	21,969		
220 Social Security	288	13,055		
290 Other	289	2,124		
400 Outside Contractors	290			
4900 Other	291			
5100 Debt Service				
Capital Outlay Bond				
832 Interest	295			
890 Commission & Postage	300			
831 Principal	305			
TOTAL EXPENDITURES & TRANSFERS	xxxx	211,950	36,064	1,535,000

CAPITAL OUTLAY

FREQUENTLY ASKED QUESTIONS

The board of education may make an annual tax levy at a mill rate not to exceed 8 mills upon the assessed taxable property of the district. No levy shall be made unless a resolution is adopted by the board.



The 2014 Legislature expanded the scope of eligible expenditures for the capital outlay fund. The board must adopt a new Capital Outlay Resolution after May 1, 2014, to be able to charge the items listed below.

1. After a new resolution is adopted, what additional expenditures can now be charged to the capital outlay fund?

The law was amended to allow the following expenditures:

a. Maintaining of school district property and equipment:

1. Salaries and fringe benefits for:
 - custodians
 - personnel maintaining buildings
 - bus mechanics (excludes bus drivers)
2. Maintenance of HVAC
3. Bus and vehicle maintenance (tires, filters, repairs)
4. Maintenance of school grounds

b. Acquisition of performance uniforms:

1. Choir robes
2. Band uniforms
3. Athletic uniforms
4. Costumes for theatrical presentations

c. Acquisition of software:

- Instructional
- Administrative
- Operating system upgrades
- Leasing of computers and software

The list above shows only new expenditures that can be charged if a resolution is adopted after May 1. For a complete list of eligible and ineligible capital outlay expenditures, click on the link below to the School Finance homepage.

2. Where do I find the form to adopt a new Capital Outlay Resolution?

The form along with spending guidelines can be downloaded from the School Finance homepage

<http://www.ksde.org/Default.aspx?tabid=322>

Select <Online Budget Packet> and <Capital Outlay Resolution and Spending Guidelines>.

3. What happens to an existing Capital Outlay Resolution that may still have years on it, or you will increase the amount levied from 4 to 8 mills?

When a new Capital Outlay Resolution is adopted, the former resolution is null and void. The resolution last adopted will be the district's taxing authority.

4. After it is adopted, does a copy of the Capital Outlay Resolution need to be submitted to the county clerk or KSDE?

KSDE does not need a copy of the resolution. Every year, the district will report on the USD budget ('Open' page) the date the capital outlay resolution was authorized, number of years and number of mills levied. The district also submits the adopted USD budget document to the county clerk. The district office shall retain a record of the resolution as it was published in the newspaper.

5. If we adopt a mill levy that states 'not to exceed 8 mills,' can a lower mill rate be assessed from one year to the next?

Yes. The resolution merely gives the board authority to adopt a capital outlay mill rate. The decision about how much to levy is made each year. The rate may increase or decrease, as long as it does not exceed the amount specified in the resolution.

6. Can we adopt the resolution so that it never expires?

Yes. The 2015 Legislature amended the statutes so school districts may adopt a continuous and permanent capital outlay.

7. If we adopt a new resolution, when does it have to be ready to become effective for the upcoming budget year?

The following has to occur no later than August 25:

The board meets to authorize a new Capital Outlay Resolution. The resolution form is published two consecutive weeks (same day of the week) in the newspaper and if a protest petition is not filed within 40 calendar days after the last publication of the resolution, it becomes effective when the board meets to adopt the budget (by August 25).

If a protest petition signed by 10% of the qualified electors is filed with the county election officer of the home county within 40 calendar days after the last publication date, the county election officer shall submit the question of whether the tax levy shall be authorized to the electors in the school district at an election called for that purpose or at the next general election.

If the steps to adopt a new Capital Outlay Resolution outlined above are completed *after* the August 25 deadline, the new resolution would not become effective until July 1 of the following school year.

If a new resolution is protested and does not pass, the old resolution will remain in effect, but you aren't allowed the new spending authority until a new resolution is passed.

If you have budget questions, please contact the School Finance office at (785) 296-3872.

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bw:2015/capital outlay FAQ