2013-2014
Budget at a Glance

476 - Copeland

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Summary of Total Expenditures By Function (All Funds)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,071,203	49%	1,204,102	51%	12%	1,882,424	60%	56%
Student Support Services	7,732	0%	5,182	0%	-33%	6,685	0%	29%
Instructional Support Services	10,000	0%	14,908	1%	49%	22,496	1%	51%
General Administration	223,242	10%	252,542	11%	13%	265,761	8%	5%
School Administration (Building)	69,136	3%	48,214	2%	-30%	56,292	2%	17%
Operations & Maintenance	189,516	9%	202,165	9%	7%	217,481	7%	8%
Transportation	171,511	8%	173,561	7%	1%	202,353	6%	17%
Food Services	116,931	5%	112,647	5%	-4%	161,504	5%	43%
Capital Improvements	62,215	3%	42,040	2%	-32%	57,955	2%	38%
Debt Services	282,700	13%	283,800	12%	0%	285,700	9%	1%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	2,204,186	100%	2,339,161	100%	6%	3,158,651	100%	35%
Amount per Pupil	$19,751		$19,252		-3%	$25,891		34%
Current Expenditures**	1,747,449	100%	1,882,821	100%	8%	2,584,996	100%	37%
Amount per Pupil	$15,658		$15,496		-1%	$21,188		37%
Percent of Expenditures								
Instruction*** (Total Expenditures)	1,070,961	49%	1,186,327	51%	2%	1,782,424	56%	5%
Instruction*** (Current Expenditures)	1,070,961	61%	1,186,327	63%	2%	1,782,424	69%	6%

** The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

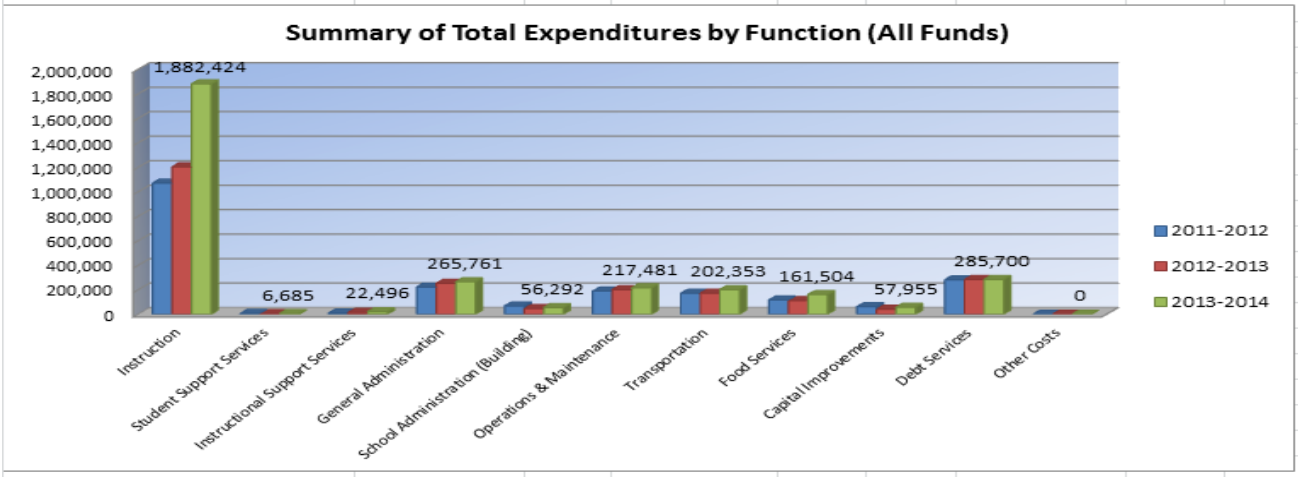
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000	Transportation - 2700
Student Support Services - 2100	Food Service - 3100
Instructional Support Services - 2200	Other Costs - 2500/2900 and 3300
General Administration - 2300	Capital Improvements - 4000
School Administration (Building) - 2400	Debt Services - 5100
Operations & Maintenance - 2600	Transfers - 5200



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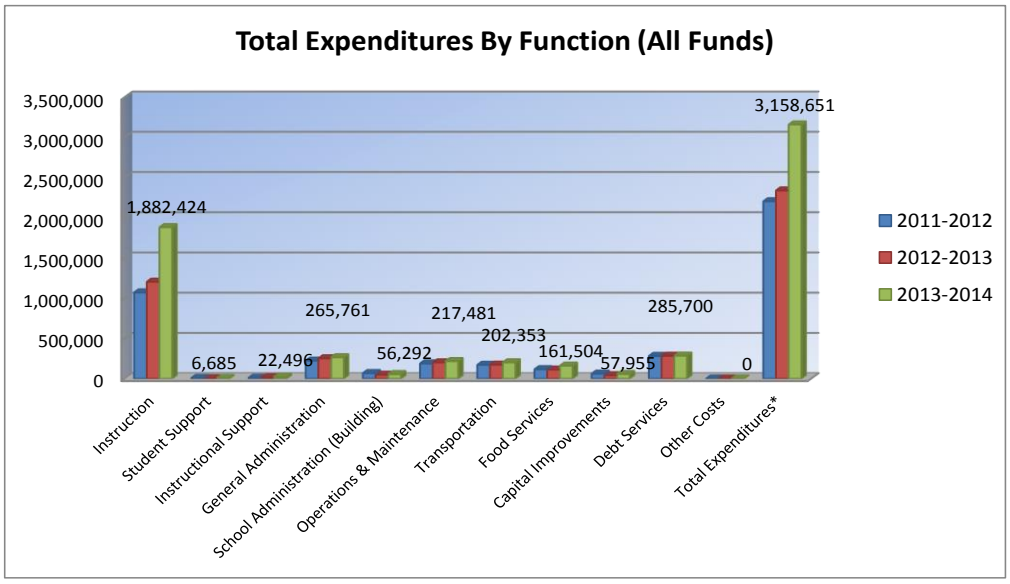
Total Expenditures By Function (All Funds)

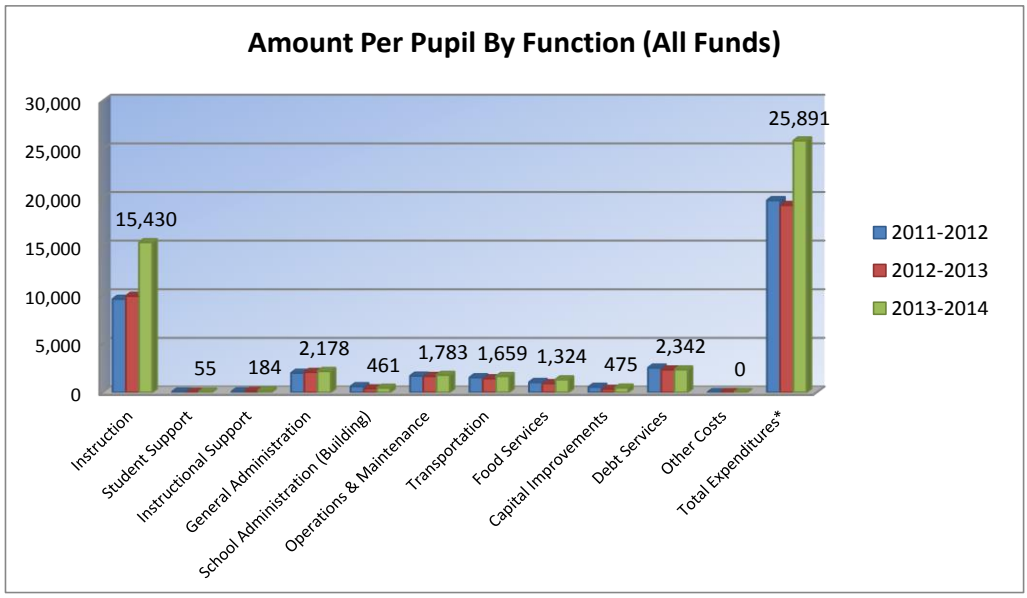
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	1,071,203	1,204,102	1,882,424
Student Support	7,732	5,182	6,685
Instructional Support	10,000	14,908	22,496
General Administration	223,242	252,542	265,761
School Administration (Building)	69,136	48,214	56,292
Operations & Maintenance	189,516	202,165	217,481
Transportation	171,511	173,561	202,353
Food Services	116,931	112,647	161,504
Capital Improvements	62,215	42,040	57,955
Debt Services	282,700	283,800	285,700
Other Costs	0	0	0
Total Expenditures*	2,204,186	2,339,161	3,158,651



**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

Total Expenditures Amount Per Pupil By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	9,599	9,910	15,430
Student Support	69	43	55
Instructional Support	90	123	184
General Administration	2,000	2,079	2,178
School Administration (Building)	619	397	461
Operations & Maintenance	1,698	1,664	1,783
Transportation	1,537	1,428	1,659
Food Services	1,048	927	1,324
Capital Improvements	557	346	475
Debt Services	2,533	2,336	2,342
Other Costs	0	0	0
Total Expenditures*	19,751	19,252	25,891
Enrollment (FTE)*	111.6	121.5	122.0



**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

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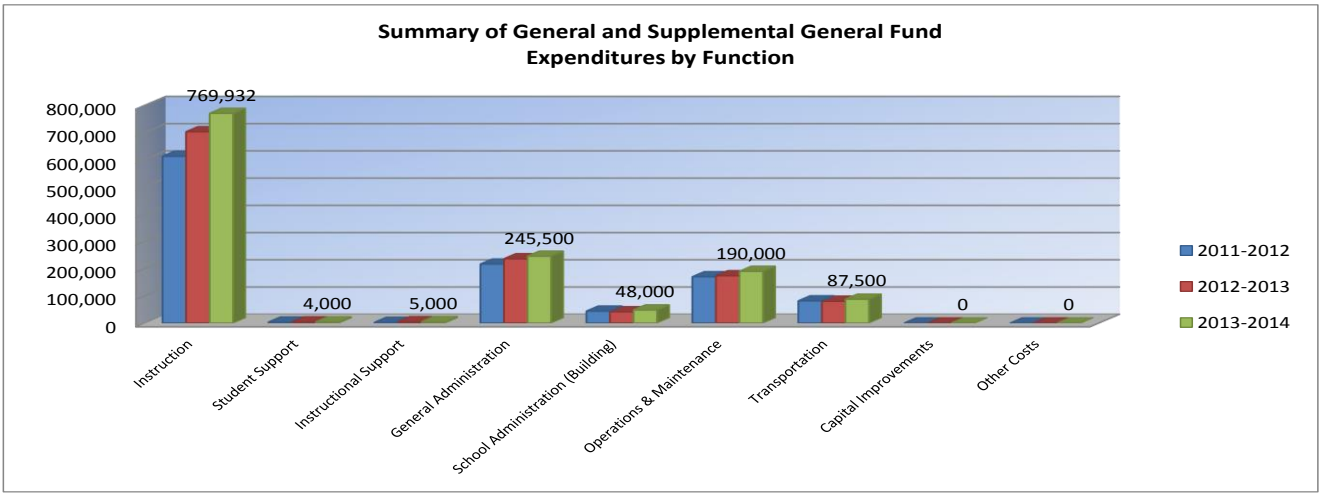
Summary of General and Supplemental General Fund Expenditures by Function

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	612,401	54%	702,386	57%	15%	769,932	57%	10%
Student Support	3,389	0%	3,987	0%	18%	4,000	0%	0%
Instructional Support	2,315	0%	4,913	0%	112%	5,000	0%	2%
General Administration	216,546	19%	235,965	19%	9%	245,500	18%	4%
School Administration (Building)	43,768	4%	41,350	3%	-6%	48,000	4%	16%
Operations & Maintenance	169,930	15%	173,582	14%	2%	190,000	14%	9%
Transportation	81,515	7%	80,146	6%	-2%	87,500	6%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,129,864	100%	1,242,329	100%	10%	1,349,932	100%	9%
Amount per Pupil	$10,124		$10,225		1%	$11,065		8%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



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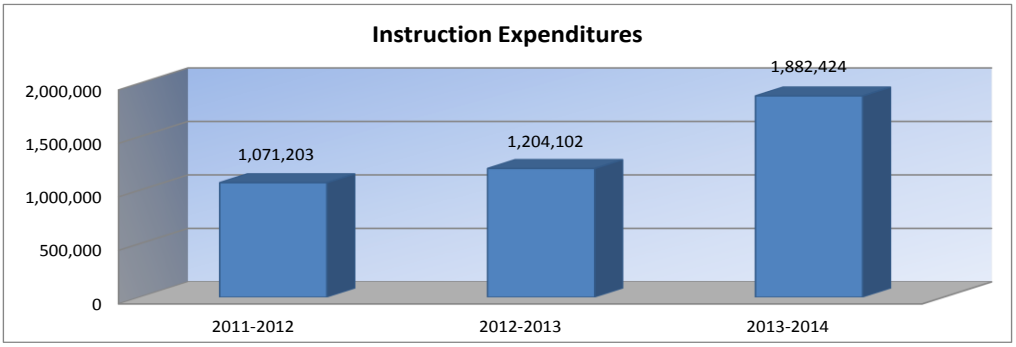
Instruction Expenditures (1000)

	2011-2012 Actual		2012-2013 Actual	% inc/ dec		2013-2014 Budget	% inc/ dec
General	600,144		702,386	17%		724,292	3%
Federal Funds	48,088		43,667	-9%		46,881	7%
Supplemental General	12,257		0	-100%		45,640	0%
At Risk (4yr Old)	19,938		6,157	-69%		38,743	529%
At Risk (K-12)	139,830		107,993	-23%		343,054	218%
Bilingual Education	67,675		123,479	82%		239,774	94%
Virtual Education	0		0	0%		0	0%
Capital Outlay	242		17,775	7245%		100,000	463%
Driver Education	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	99,454		122,665	23%		235,474	92%
Cost of Living	0		0	0%		0	0%
Vocational Education	9,478		10,936	15%		22,044	102%
Gifts/Grants	1,113		1,541	38%		6,650	332%
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%			
KPERS Spec. Ret. Contribution	68,254		62,099	-9%		79,872	29%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,801		1,104	-39%			
Activity Fund	2,929		4,300	47%		0	-100%
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	1,071,203		1,204,102	12%		1,882,424	56%
Enrollment (FTE)*	111.6		121.5	9%		122.0	0%
Amount per Pupil	9,599		9,910	3%		15,430	56%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,071,203		1,204,102	12%		1,882,424	56%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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Sources of Revenue and Proposed Budget for 2013-14

Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2014 Cash Balance
General	1,419,292	319	1,131,772	0		0	287,201	XXXXXXXX
Supplemental General	486,140	124,283	37,747				324,110	XXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	38,743	13,743		0	0	25,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	343,054	165,554		0	0	177,500	0	0
Bilingual Education	239,944	104,944		0	0	125,000	10,000	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	287,955	257,320		0	4,000	0	26,635	0
Driver Training	0	0	0	0	0	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	157,614	36,313	818	45,417	0	45,000	30,066	0
Professional Development	17,097	5,597		0	0	10,000	1,500	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	245,474	82,474	0	0	0	163,000	0	0
Vocational Education	22,044	12,044	0	0	0	10,000	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	6,650	1,650					5,000	0
Textbook & Student Materials Revolving		21,742						XXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	115,063	0	115,063					XXXXXXXX
Contingency Reserve		131,714						XXXXXXXX
Activity Funds		4,216						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	285,700	357,018	0	0	0		395,192	466,510
Bond and Interest #2	0	0	0	0	0		0	0
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	49,381	28	xxxxxxxxxxx	49,381	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	28
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	3,714,151	1,318,959	1,285,400	94,798	4,000	555,500	1,079,704	466,538
Less Transfers	555,500							
TOTAL Budget Expenditures	$3,158,651							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	1,130,768	1,231,720	1,285,400
Federal Revenues	104,341	92,891	94,798
Local Revenues	1,480,324	1,667,053	1,639,204
Total Revenues	2,715,433	2,991,664	3,019,402
Revenues Per Pupil	24,332	24,623	24,749

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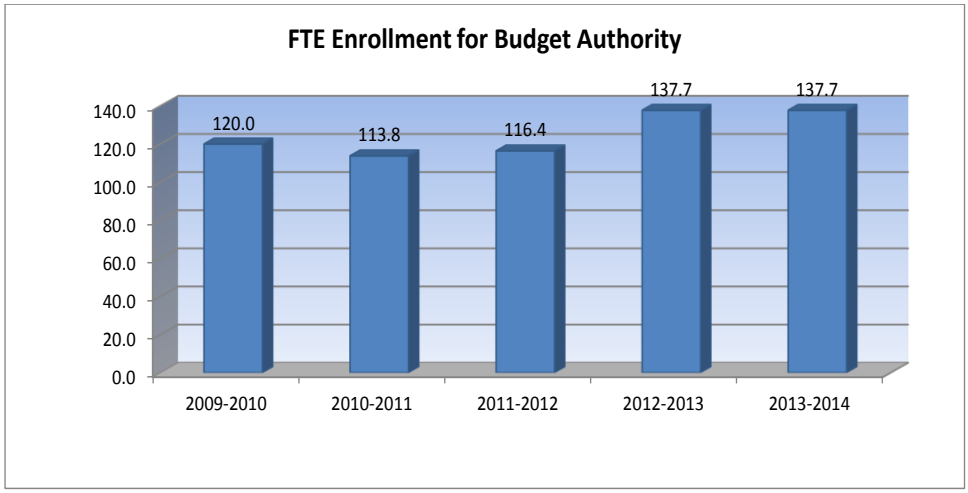
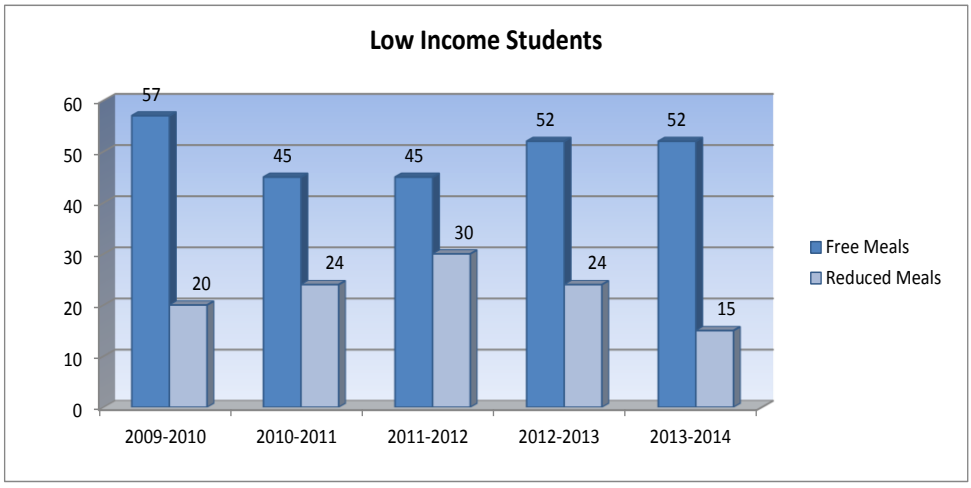
Enrollment Information

	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	120.0	113.8	-5%	116.4	2%	137.7	18%	137.7	0%
Number of Students - Free Meals	57	45	-21%	45	0%	52	16%	52	0%
Number of Students - Reduced Meals	20	24	20%	30	25%	24	-20%	15	-38%





*FTE for state aid and budget authority purposes for the general fund.

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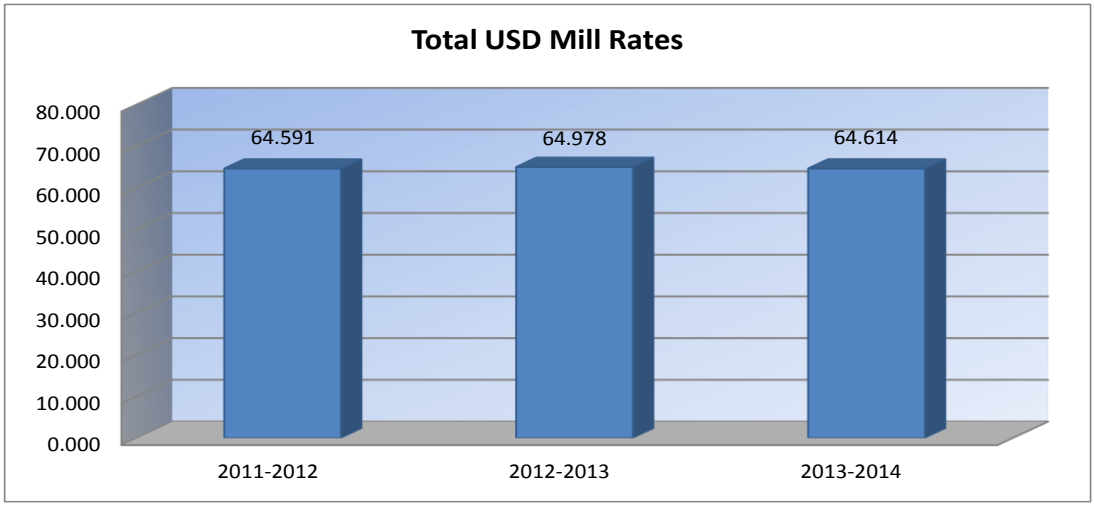
Miscellaneous Information
Mill Rates by Fund

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
General	20.000	20.000	20.000
Supplemental General	20.009	20.399	20.379
Adult Education	0.000	0.000	0.000
Capital Outlay	0.100	0.100	0.100
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
SUBTOTAL	24.482	24.479	24.135
Enrollment (FTE)*	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**64.591**	**64.978**	**64.614**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	3.206	3.210	3.210
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	**3.206**	**3.210**	**3.210**



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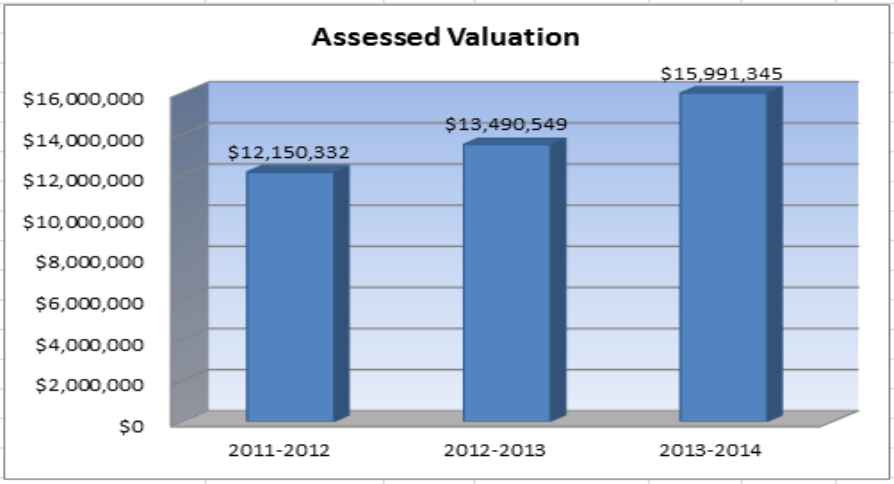
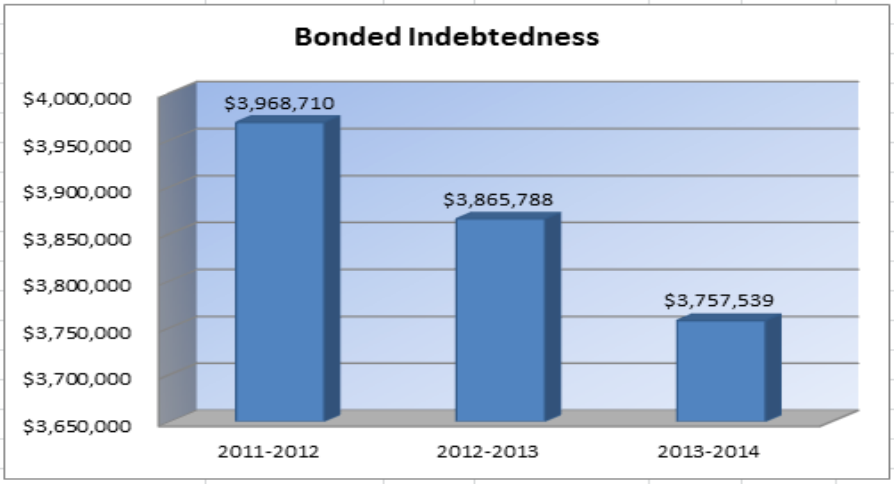
Other Information

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Assessed Valuation	$12,150,332	$13,490,549	$15,991,345
Bonded Indebtedness	3,968,710	3,865,788	3,757,539





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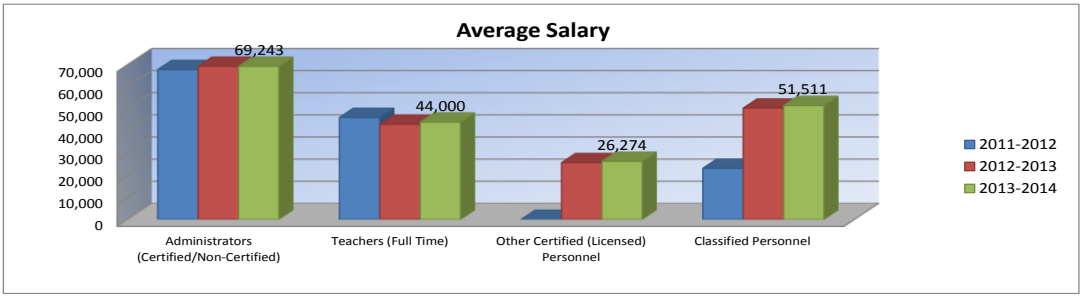
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	0.5	67,750	67,750	0.5	69,243	69,243	0.5	69,243	69,243
Teachers (Full Time)	13.0	599,393	46,107	13.5	580,421	42,994	13.5	594,003	44,000
Other Certified (Licensed) Personnel			0	9.5	243,897	25,673	9.5	249,604	26,274
Classified Personnel	10.0	231,289	23,129	1.0	50,333	50,333	1.0	51,511	51,511
Substitutes/Temporary Help	XXXXX	31,500	XXXXXXXXX	XXXXX	32,445	XXXXXXXXX	XXXXX	33,200	XXXXXXXXX



DEFINITIONS

Administrators:	*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

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

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

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

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

KSDE Website Information Available

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

http://svapp15586.ksde.org/k12/k12.aspx

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

School Finance Reports and Publications

http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

http://svapp15586.ksde.org/rcard/

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