



Morris County Schools

USD 417 employees, parents, and patrons through their cooperative efforts assure district students of the knowledge, skills, and attitudes necessary to develop into lifelong learners who respect themselves and others, contribute to their communities, and succeed in a changing world.

**From Doug Conwell,
Superintendent**

The following three documents were presented to the USD 417 Board of Education at their February 24 work session. Each of these spreadsheets focuses primarily on the Prairie Heights schools.

2012-13 Expenses by School (Prairie Heights Own Operational Costs) - The purpose of this spreadsheet was to explore whether or not the revenue generated by the FTE for PHES and PHMS can cover the expenses for these schools MINUS district office/level expenses. Each school's expenses for transportation, maintenance, food service, professional development, and special education are accounted for respectively. While wanting each school to help with the district level expenses, it would seem logical that a school should be able to at least pay for its own operational expenses. The one exception to this would be a high school simply because of the electives and extra-curricular activities that add additional operational costs.

As you can see from this spreadsheet, neither of the Prairie Heights schools generates enough revenue to cover their respective expenses.

From this work I thought it to be logical to explore two "what if" scenarios. Again, my job is to provide information to the BOE.

Scenario 1: 2012-13 Expenses by School (No Prairie Heights Schools but All Students Attend CG Schools) – One end of the spectrum to determine how revenue would look if the Prairie Heights schools were closed is if all students attended the Council Grove schools. Under this scenario, the revenue would stay the same (remember that revenue is generated based on student enrollment) but the expenses would change. The change would come from reduced personnel costs, no facility costs (heat, electricity, water/sewer, insurance, etc.), less bus routes, and the loss of other operating expenses. In the end, the estimated savings was over \$400,000.

Scenario 2: 2012-13 Expenses by School (No Prairie Heights Schools and NO Students Attend CG Schools) – On the other end of the spectrum is the event of closing schools and no students from Prairie Heights choose to attend Council Grove schools. In this case, there would be an estimated reduction in revenue of

approximately \$950,000. There would be an estimated reduction in expenses of \$1,142,051.

In then end, what would most likely occur would be that some students would attend Council Grove schools and others would choose to go to school somewhere else or maybe home school. The point though was to show the extremes so the BOE has some sense of the outcome of such a decision. Please note, and this is very important, all of these are hypotheticals for which I have done my best to provide accurate estimates. The BOE has neither discussed nor made any decision to close any school.

The respective spreadsheets follow this narrative in the order that I addressed them.

2012-13 Expenses by School: Can Prairie Heights Cover Own Operational Expenses?

2012-13 Expenses by School (Prairie Heights Own Operational Costs)							
	District Office	Council Grove Elementary	Council Grove Middle	Council Grove High	Prairie Heights Elementary	Prairie Heights Middle	
		39%	25%	36%			
1000 Instruction							
	Teacher Salaries	884,224	440,488	728,280	255,931	186,978	
	Fringe Benefits	99,469	47,677	80,349	28,757	22,333	
	Other	1,263	1,206	7,177	52	419	
	Supplemental	13,156	8,369	3,936	2,279	21,117	
	Extra Duty	8,420	3,408	2,115	216	790	
	FICA	64,876	31,844	60,366	19,593	15,510	
	Unemployment	3,501	1,704	3,235	1,049	823	
	Other taxes	1,074	1,013	1,125	297	88	
	KPERS	6,852	4,657	6,533			
	Workers Comp	8,003	4,372	7,337	2,446	2,002	
	Retiree 403(b)	12,646	8,107	11,673	0	0	Moved PH portion to CGES,MS,HS
	Retiree Health	18,470	11,840	17,049	0	0	
	Aides Salaries	88,948	23,162	1,545	33,837	13,004	
	Fringe Benefits	7,528	3,764		7,528	3,764	
	Other	0				3	
	Supplemental	4,551	9,126	7,779			
	Extra Duty	0		335			
	FICA	6,738	1,943	739	2,334	420	
	Unemployment	378	109	42	124	21	
	Other taxes	0					
	KPERS		5,960				
	Workman's Comp	1,520	152		304	152	
	Subs/Help	26,127	14,581	18,837	8,749	4,374	Based on subs recorded for each school
	Fringe Benefits						
	Other	30	17	22	10	5	
	Supplemental	7,480	4,155	5,402	2,493	1,247	
	Extra Duty	1,047	581	756	349	174	
	FICA	2,536	1,409	1,832	845	423	
	Unemployment	143	79	103	48	24	
	Retirement 403(b)	2,788	1,549	2,014	929	465	
	Workman's Comp	4,467	2,466	3,206	1,480	740	
08-000-1000-300-00	Greenbush SLS Program Renewal	4,010	2,570	3,701	0	0	Split costs for CGES & CGMS by the total enrollment for these two schools
26-000-1000-560-00	Tuition(registrtns/wrkshp Etc.)	1,476	1,187	624	0	0	
08-420-1000-561-00	Tuition To Other Districts			3,838			
08-///-1000-580-00	Teacher Travel	667	427	7,929	1,076	1,119	
08-///-1000-610-00	Tchnlg Supp	6,526	7,181	20,702	2,511	3,607	
08-000-1000-610-00	AimsWeb K-10/Supplies	2,118	1,358	1,955	0	0	
08-000-1000-610-00	Oiwews Bullying	2,247	1,386		621	526	Based on FTE of CGES, CGMS, PHES, PHMS
08-000-1000-610-00	Math White			1,192			
08-000-1000-644-00	Textbooks English	31,600	903	3,460	8,400	264	
08-420-1000-645-00	Workbooks			1,251			
08-///-1000-659-00	Other Expense & technology	38,920	16,478	35,612	5,963	10,134	
08-000-1000-659-01	Tech (iPads/Macbooks)	37,760	30,955	5,500	26,400	15,603	
08-///-1000-680-00	Misc. Instructional Supplies	338	1,181	260	2,773	3,238	
08-420-1000-680-00	Misc. Instructional Supplies MH HS	12,591		6,864			
08-000-1000-680-00	Copier Lease/Postage	2,574	9,022	6,735	8,051	3,238	
00-000-1000-700-00	Equipment/Furnishings		5,999	3,846	5,538		
08-///-1000-730-00	Instr Eqpmnt/frnitre	1,018	9,023	4,151	1,096	0	
08-420-1000-800-00	Other Instr Exp				809		
08-420-2200-739-00	Other Equipment			2,418			
2000 Support Services							
	Teacher Salaries	29,640	1,915	32,562	9,385	11,731	S. Mulryan PHES. PHMS, CGES based on time spent at schools. K. Gant CGMS and CGHS based on time spent at schools
	Fringe Benefits	2,760			1,004	1,255	
	Other	2			1		
	Supplemental						
	Extra Duty	29	15	250			
	FICA	2,262	148	2,511	715	894	
	Unemployment	121	8	133	38	48	
	Other taxes	108		7	39	49	
	Workman's Comp	76	76	152			
	Retiree Health	1,730	1,018	1,526	458	356	
	Salaries	7,452	7,452	14,905	3,726	3,726	
	Fringe Benefits						
	Other						
	Supplemental						

2012-13 Expenses by School: Can Prairie Heights Cover Own Operational Expenses?

	Extra Duty							
	FICA		563	563	1,125	281	281	
	Unemployment		30	30	61	15	15	
	Other taxes		1	1	2			
	Workman's Comp		30	30	61	16	15	Based on Dana's estimate of time spent in each building
08-000-2100-580-91	School Nurse Travel Expense		80	80	160	40	40	
08-000-2100-580-91	Nurse Mileage/KSNO Conf		111	111	221	55	55	
08-000-2100-610-50	Supp/mtrls						60	
08-000-2100-610-90	Supp/mtrls				34.8			
08-000-2100-610-91	Emergency Response Bags/Supplies		788	788	1,575	394	394	
08-000-2100-610-91	Health Services Supplies		1,159	1,159	2,317	579	579	
2200 Instruc Support Services								
	Teacher Salaries		28,624	18,301	51,975			
	Fringe Benefits		3,061	1,957	5,019			
	Other				250			
	Supplemental				1,974			
	Extra Duty		266	170	626			
	FICA		1,672	1,069	4,140			
	Unemployment		88	57	222			
	Other taxes		216	138	109			
	Workman's Comp		155	105	196			
	Salary		8,124	4,779	7,169	2,151	1,673	Split Lisa's salary among all schools
	Fringe Benefits		1,024	602	903	271	211	
	Other		1	1	1	0	0	
	FICA		432	254	381	114	89	
	Unemployment		23	13	20	6	5	
08-320-2200-649-00	Books/periodicals		366	199	5,138	31	567	Split costs for CGES & CGMS by the total enrollment for these two schools
08-320-2200-680-00	Lbry Supp & Mtrls		1,255	259	220		179	
2300 General Administration								
	Admin Salaries		154,744	60,350	38,686	55,708	0	0
	Fringe Benefits		6,818	2,659	1,705	2,454	0	0
	Other		123	48	31	44	0	0
	Supplemental			0	0	0	0	0
	Extra Duty			0	0	0	0	0
	FICA		11,474	4,475	2,868	4,131	0	0
	Unemployment		626	244	157	225	0	0
	Other taxes		388	151	97	140	0	0
	KPERS		12,104	4,721	3,026	4,357	0	0
	Workman's Comp		304	119	76	109	0	0
	Retiree Health		5088	1,984	1,272	1,832	0	0
	Office Salaries		60,833	23,725	15,208	21,900	0	0
	Fringe Benefits		8,038	3,135	2,010	2,894	0	0
	Other		247	96	62	89	0	0
	Supplemental							
	Extra Duty							
	FICA		4,587	1,789	1,147	1,651	0	0
	Unemployment		246	96	61	89	0	0
	Other taxes		114	44	28	41	0	0
	Workman's Comp		304	119	76	109	0	0
08-000-2300-300-00	Profssnl & Technical Services		16,170	6,306	4,042	5,821	0	0
08-000-2300-300-00	Bond Compliance		850	332	213	306	0	0
08-000-2300-300-00	HCR Webinar		50	20	13	18	0	0
08-000-2300-335-00	Legal Services		4,636	1,808	1,159	1,669	0	0
08-000-2300-335-00	KASB Legal		300	117	75	108	0	0
08-000-2300-520-00	Surety, Notary Bonds		4,050	1,580	1,013	1,458	0	0
08-000-2300-530-00	Cntrl Office Telephone		4,183	1,631	1,046	1,506	0	0
08-000-2300-530-00	Phone/Internet		306	119	77	110	0	0
08-000-2300-540-00	Advertising		479	187	120	173	0	0
08-000-2300-580-00	Travel Expense-Adm		6,537	2,549	1,634	2,353	0	0
08-000-1000-590-00	Other Purchased Services		5,336	2,081	1,334	1,921	0	0
08-000-1000-610-00	Teaching Supplies		140	55	35	50	0	0
08-000-2300-613-00	Office Supplies		4,797	1,871	1,199	1,727	0	0
08-000-2300-613-00	Office Supplies		230	90	58	83	0	0
08-000-2300-613-00	Supplies		122	48	31	44	0	0
08-000-2300-613-00	Supplies		143	56	36	51	0	0
08-000-2300-613-00	Copy Paper Order		563	220	141	203	0	0
08-000-2300-613-00	CG Republican Renewal		72	28	18	26	0	0
08-000-2300-613-00	Portable Backup Drive		90	35	23	32	0	0
08-000-2300-736-00	Adm Computers		3,003	1,171	751	1,081	0	0

2012-13 Expenses by School: Can Prairie Heights Cover Own Operational Expenses?

	Unemployment		30	18	27	8	6	
	Other taxes		27	16	24	7	6	
2710 Vehicle Operating Services								
	Salaries		34,003	33,003	39,943	28,238	16,682	Based on actual drivers who run routes for respective schools
	Fringe Benefits		9,366	9,091	9,103	5,646	3,764	
	Other		386	375	375	663	650	
	Supplemental							
	Extra Duty							
	FICA		2,058	1,998	2,530	2,170	1,195	
	Unemployment		114	111	139	120	67	
	Workman's Comp		5,286	3,109	4,664	1,399	1,088	
	Other taxes							
06-000-2720-123-00	Bus Driver Training		31	18	27	8	6	Based on student FTE at all schools
08-000-2720-520-00	Vehicle insurance-Transp		4,257	2,504	3,757	1,127	877	
08-000-2720-560-00	Tuition-classes for drivers		486	286	429	129	100	
08-000-2720-600-00	Supplies		1,190	700	1,050	315	245	
08-000-2720-612-00	Oil/Lubricants for buses		926	545	817	245	191	
08-000-2720-616-00	Tires & tire repair-Transportation		3,312	1,948	2,923	877	682	
08-000-2720-626-00	Fuel for school buses		19,094	11,232	16,848	5,054	3,931	
08-000-2720-626-00	Fuel Use		170	100	150	45	35	
08-000-2720-739-00	Other Equipment-Transportation		7,448	4,381	6,572	1,972	1,533	
08-000-2720-800-00	Other Expense(inc turnpike tolls)		628	369	554	166	129	
08-000-2720-800-00	Other Exps		36	21	32	10	7	
2730 Vehicle Maintenance Services								
	Salaries		16,463	9,684	14,526	4,358	3,389	Based on student FTE at all schools
	Fringe Benefits		1,730	1,018	1,526	458	356	
	Other		15	9	14	4	3	
	Supplemental							
	Extra Duty							
	FICA		1,249	735	1,102	331	257	
	Unemployment		67	39	59	18	14	
	Other taxes		82	48	72	22	17	
08-000-2740-430-00	Contracted maint for buses		1,609	947	1,420	426	331	
08-000-2740-615-00	Parts-Transportation		5,681	3,342	5,013	1,504	1,170	
08-000-2740-615-00	Parts-Transportation		519	305	458	137	107	
08-000-2740-629-00	Shop supplies-Transportation		113	67	100	30	23	
08-000-2740-800-00	Other vehicle maint expense		150	88	133	40	31	
08-000-2740-580-00	Staff travel expense		17	10	15	5	4	
2900 Other Supplemental Services								
	Salaries	42,321	16,505	10,580	15,236	0	0	District expenses divided among CGMS/MS/HS
	Fringe Benefits	5,088	1,984	1,272	1,832	0	0	
	Other	153	60	38	55	0	0	
	Supplemental							
	Extra Duty							
	FICA	3,167	1,235	792	1,140	0	0	
	Unemployment	170	66	42	61	0	0	
	Other taxes	169	66	42	61	0	0	
	Workman's Comp	152	59	38	55	0	0	
08-///-3400-000-00	Student Activities		614	931	8,326		1,272	
08-///-3400-681-00	Athletic Uniforms				6,769			
08-///-3400-683-00	Athletic Supp		469	57	6,627			This calculation is based on % of students in CGMS, CGHS, & FHMS only
08-///-3400-739-00	Athletic Equipment				3,556			
08-430-1000-530-00	Phone-stadium Complex			202	219		55	
08-430-2600-411-00	Water/sewer-athletic Complex			2,807	3,041		760	
08-430-2600-421-00	Refuse Pickup-stadium			216	234		59	
08-430-2600-430-00	Repair/maint Services-athl Complex							
08-430-2600-610-00	Maint/cust Supp-athl Complex			1,345	1,457		364	
08-430-2600-621-00	Heat(gas)-athletic Complex			428	464		116	
08-430-2600-622-00	Electricity-athl Complex			1,518	1,645		411	
08-///-3400-739-00	Athletic Equipment- weight room				217			
Transfers	Trnsfr To Driver Ed Fund				1000			
06-000-5200-940-00								These four schools were in the hole regarding profit for the year
06-000-5200-944-00	Trnsfr To Food Service Fund		23,000	16,000		2,000	9,000	
06-000-5200-946-00	Trnsfr To Professional Development		10,345	5,959	7,990	4,666	2,272	Only expenses that could be identified as

2012-13 Expenses by School (No Prairie Heights Schools; All Students Attend Council Grove Schools)

2012-13 Expenses by School (No PH Schools; All Students Attend at CG)							
	District Office	Council Grove Elementary	Council Grove Middle	Council Grove High	Prairie Heights Elementary	Prairie Heights Middle	
		42%	28%	30%	0%	0%	
1000 Instruction							
Teacher Salaries		1,146,057	472,526	728,280			
Fringe Benefits		125,466	57,713	80,349			
Other		1,329	1,611	7,177			
Supplemental		12,087	32,107	3,936			
Extra Duty		8,473	3,303	2,115			
FICA		84,539	37,159	60,366			
Unemployment		4,556	1,960	3,235			
Other taxes		1,383	676	1,125			
KPERS		6,852	4,657	6,533			
Workers Comp		10,449	6,374	7,337			
Retiree 403(b)		13,619	9,079	9,728	0	0	
Retiree Health		19,890	13,260	14,207	0	0	
Aides Salaries		122,785	23,162	1,545			
Fringe Benefits		15,056	3,764				
Other		0					
Supplemental		4,551	9,126	7,779			
Extra Duty		0		335			
FICA		9,072	1,943	739			
Unemployment		502	109	42			
Other taxes		0					
KPERS			5,960				
Workman's Comp		1,824	304				
Subs/Help		30,501	20,414	21,753	-	-	Based on FTE of teachers for whom subs would be hired
Fringe Benefits							
Other		35	23	25	-	-	
Supplemental		8,726	5,818	6,233	-	-	
Extra Duty		1,221	814	872	-	-	
FICA		2,959	1,972	2,113	-	-	
Unemployment		166	111	119	-	-	
Retirement 403(b)		3,253	2,168	2,323	-	-	
Workman's Comp		5,206	3,453	3,700	-	-	
08-000-1000-300-00	Greenbush SLS Program Renewal	4,318	2,879	3,084	0	0	Split costs for CGES & CGMS by the total enrollment for these two schools
26-000-1000-560-00	Tuition(registrtns/wrkshp Etc.)	1,578	1,289	551	0	0	
08-420-1000-561-00	Tuition To Other Districts			3,838			
08-///-1000-580-00	Teacher Travel	703	464	7,856			
08-///-1000-610-00	Tchng Supp	9,037	9,181	20,702			
08-000-1000-610-00	AimsWeb K-10/Supplies	2,281	1,520	1,629	0	0	
08-000-1000-610-00	Oiwews Bullying	2,868	1,912				
08-000-1000-610-00	Math White			1,192			Based on FTE of CGES, CGMS
08-000-1000-644-00	Textbooks English	40,000	1,167	3,460			
08-420-1000-645-00	Workbooks			1,251			
08-///-1000-659-00	Other Expense & technology	40,179	17,736	33,095			
08-000-1000-659-00	Phone/Internet						
08-000-1000-659-02	Toner						
08-000-1000-659-03	Sonicwall						
08-000-1000-659-04	Annual Zone Fox Business Systems						
08-000-1000-659-05	SOCS Web Hosting						
08-000-1000-659-06	Bllobalink Renewal Domain						
08-000-1000-659-07	Ingenuity All The Right						
08-000-1000-659-08	IXL License						
08-000-1000-659-09	Office MAC						
08-000-1000-659-01	Tech (iPads/Macbooks)	64,160	46,558	5,500			
08-///-1000-680-00	Misc. Instructional Supplies	3,111	4,419	260			
08-420-1000-680-00	Misc. Instructional Supplies MH HS		12,591	6,864			
08-000-1000-680-00	Copier Lease/Postage	2,574	9,100	6,812			
00-000-1000-700-00	Equipment/Furnishings		6,461	4,307			
08-///-1000-730-00	Instr Eqpmnt/frnitre	1,018	9,053	4,181			
08-420-1000-800-00	Other Instr Exp			809			
08-420-2200-739-00	Other Equipment			2,418			
2000 Support Services							
Teacher Salaries		39,025	13,646	32,562			Moved S. Mulryan time to CGES/MS; K. Gant CGMS and CGHS based on time spent at schools
Fringe Benefits		3,764	1255				
Other		3					
Supplemental							
Extra Duty		29	15	250			
FICA		2,977	1,042	2,511			

2012-13 Expenses by School (No Prairie Heights Schools; All Students Attend Council Grove Schools)

08-000-1000-610-00	Teaching Supplies	140	59	39	42	0	0	
08-000-2300-613-00	Office Supplies	4,797	2,015	1,343	1,439	0	0	
08-000-2300-613-00	Office Supplies	230	97	64	69	0	0	
08-000-2300-613-00	Supplies	122	51	34	37	0	0	
08-000-2300-613-00	Supplies	143	60	40	43	0	0	
08-000-2300-613-00	Copy Paper Order	563	236	158	169	0	0	
08-000-2300-613-00	CG Republican Renewal	72	30	20	22	0	0	
08-000-2300-613-00	Portable Backup Drive	90	38	25	27	0	0	
08-000-2300-736-00	Adm Computers	3,003	1,261	841	901	0	0	
08-000-2300-800-00	Other Expense-cnrl Office	1,485	624	416	445	0	0	
08-000-2300-810-00	Dues & Fees	9,145	3,841	2,561	2,743	0	0	
08-000-2300-810-00	Greenbush Program Renewal	2,420	1,016	678	726	0	0	
08-000-2315-580-00	Travel Expense-Board Members	3,721	1,563	1,042	1,116	0	0	
08-000-2315-580-00	BOE Mtg Food	47	20	13	14	0	0	
08-000-2315-610-00	Other Expense-Board Members	5,153	2,164	1,443	1,546	0	0	
08-000-2400-580-00	Principals Travel Expense	289	121	81	87	0	0	
08-000-2400-600-00	Supplies-bldg Adm Office	36	15	10	11	0	0	
08-000-2500-500-00	Other Purchased Services	2,651	1,113	742	795	0	0	
08-000-2500-500-00	Other Purchased Services	2,651	1,113	742	795	0	0	
08-000-2500-600-00	Supplies	355	149	99	106	0	0	
08-000-2500-600-00	Apta Fund Attend Purchase	30,550	12,831	8,554	9,165	0	0	
2400 School Administration								
	Admin Salaries		76,171	55,175	136,400			
	Fringe Benefits		5,861	4,245	5,053			
	Other		1,917	1,244	1,370			
	Supplemental							
	Extra Duty							
	FICA		5,434	3,974	10,459			
	Unemployment		291	213	563			
	Other taxes		441	350	230			
	Workman's Comp		177	127	304			
	Retiree 403(b)		6,538	4,358	4,670	0	0	
	Retiree Health		1,773	1,182	1,267	0	0	
	Office Salaries		17,965	19,475	44,079			
	Fringe Benefits		5,019	0	9,310			
	Other			169	902			
	Supplemental							
	Extra Duty							
	FICA		1,300	1,474	2,932			
	Unemployment		69	80	174			
	Other taxes				1			
	Workman's Comp		152	152	304			
08-210-1000-530-00	Phone-bldg Adm		2794	1574	5271			Split costs for CGES & CGMS by the total enrollment for these two schools
08-210-2400-580-00	Prncpl Travel Expense		1525	975	2391			
08-210-2400-590-00	Misc Prchsd Srvces		1212	1026	1146			
08-210-2400-600-00	Supp-bldg Adm Office		608	218	2896			
08-420-2400-730-00	Frn/eqpmnt-adm Office				250			
2600 Operations/Maintenance								
	Salaries		64,165	34,887	94,308			Based on student FTE
	Fringe Benefits		12,312	6,512	16,789			
	Other		172	78	509			
	Supplemental			58				
	Extra Duty							
	FICA		4,584	2,576	7,058			
	Unemployment		275	158	397			
	Other taxes		29	1	18			
	Workers Comp		4,128	2,265	5,710			
08-///-2600-411-00	Water & Sewer	436	2,841	1,647	5,401			Split costs for CGES & CGMS by the total student FTE for these two schools
08-210-2600-421-00	Refuse Pickup	4,062	2,916	1,911	2,542			
08-000-2600-425-00	McKenzie Pest Control	730	863	560	937			
08-210-2600-430-00	Repair/maint Service		9,678	6,416	18,161			
08-000-2600-430-00	Pref Fire Alarm Yrly Serv/Other	1,000	9,785	6,268	14,727			
08-000-2600-440-00	Equipment Rental & Lease	1,551	651	434	465			
08-000-2600-520-00	Property Insurance	15,070	18,486	11,993	36,412			
08-000-2600-580-00	Maint/cust Staff Travel Exp	415	174	116	174			
08-210-2600-610-00	Maint/cust Supp		12,256	7,623	16,186			
08-210-2600-621-00	Heat(gas)	2,598	8,401	5,275	22,869			
08-210-2600-622-00	Electricity	3,447	19,878	12,748	65,445			
08-000-2600-622-00	Westar Energy	288	121	81	86			
08-000-2600-626-00	Motor Fuel (no Buses)		7,591	5,061	5,422			
08-000-2600-626-00	Fuel Use	523	220	146	157			
08-320-2600-730-00	Maint/cust Eqpmnt		4,642	2,995	704			
08-000-2600-800-00	Maint/cust-other Expenditures	24	10	7	7			

2012-13 Expenses by School (No Prairie Heights Schools; No Students Attend Council Grove Schools)

2012-13 Expenses by School (No PH Schools)								
	District Office	Council Grove Elementary	Council Grove Middle	Council Grove High	Prairie Heights Elementary	Prairie Heights Middle		
		39%	25%	36%				
1000 Instruction								
		920,710	447,754	728,280				
		100,372	47,677	80,349				
		1,295	1,206	7,177				
		14,490	28,713	3,936				
		8,473	3,408	2,115				
		65,441	31,844	60,366				
		3,531	1,704	3,235				
		1,080	1,013	1,125				
		6,852	4,657	6,533				
		8,003	4,372	7,337				
		12,490	8,065	11,673				
		18,241	11,778	17,049				
		88,948	23,162	1,545				
		7,528	3,764					
		0						
		4,551	9,126	7,779				
		0		335				
		6,738	1,943	739				
		378	109	42				
		0						
			5,960					
		1,520	152					
		26,127	14,581	18,837				
		30	17	22				Based on FTE of teachers for whom subs would be hired
		7,480	4,155	5,402				
		1,047	581	756				
		2,536	1,409	1,832				
		143	79	103				
		2,788	1,549	2,014				
		4,467	2,466	3,206				
08-000-1000-300-00		4,010	2,570	3,701				Split costs for CGES & CGMS by the total enrollment for these two schools
26-000-1000-560-00		1,476	1,187	624				
08-420-1000-561-00				3,838				
08-///-1000-580-00		667	427	7,929				
08-///-1000-610-00		6,526	7,181	20,702				
08-000-1000-610-00		2,118	1,358	1,955				Based on FTE of CGES, CGMS
08-000-1000-610-00		2,868	1,912					
08-000-1000-610-00				1,192				
08-000-1000-644-00		31,600	903	3,460				
08-420-1000-645-00				1,251				
08-///-1000-659-00		38,920	16,478	35,612				
08-000-1000-659-01		37,760	30,955	5,500				
08-///-1000-680-00		338	1,181	260				
08-420-1000-680-00		12,591		6,864				
08-000-1000-680-00	2,574	9,022	6,735	8,051				
00-000-1000-700-00		5,999	3,846	5,538				
08-///-1000-730-00	1,018	9,023	4,151	1,096				
08-420-1000-800-00				809				
08-420-2200-739-00				2,418				
2000 Support Services								
		31,440	15,485	38,309				S. Mulryan PHES, FHMS, CGES based on time spent at schools. K. Gant CGMS and CGHS based on time spent at schools
		3,362	1,656					
		3						
				294				
		2,395	1,180	2,954				
		129	63	156				
		131	64	8				
		76	76	152				
		1,960	1,265	1,832				
		14,352	9,267	13,414				

2012-13 Expenses by School (No Prairie Heights Schools; No Students Attend Council Grove Schools)

	Fringe Benefits		0				
	Other						
	Supplemental						
	Extra Duty						
	FICA		1,083	700	192		
	Unemployment		58	38	55		
	Other taxes		1	1	2		
	Workman's Comp		40	40	72		
08-000-2100-580-91	School Nurse Travel Expense		156	100	144		Based on Dana's estimate of time spent in each building
08-000-2100-580-91	Nurse Mileage/KSNO Conf		216	138	199		
08-000-2100-610-50	Supp/mtrls						
08-000-2100-610-90	Supp/mtrls				35		
08-000-2100-610-91	Emergency Response Bags/Supplies		1,536	985	1,418		
08-000-2100-610-91	Health Services Supplies		2,259	1,448	2,085		
2200 Instruc Support Services							
	Teacher Salaries		28,624	18,301	51,975		
	Fringe Benefits		3,061	1,957	5,019		
	Other				250		
	Supplemental				1,974		
	Extra Duty		266	170	626		
	FICA		1,672	1,069	4,140		
	Unemployment		88	57	222		
	Other taxes		216	138	109		
	Workman's Comp		155	105	196		
	Salary		9,319	5,974	8,602		Split Lisa's salary among all schools
	Fringe Benefits		1,174	753	1,084		
	Other		1	1	1		
	FICA		495	317	457		
	Unemployment		26	17	24		
08-320-2200-649-00	Books/periodicals		366	199	5,138		Split costs for CGES & CGMS by the total enrollment for these two schools
08-320-2200-680-00	Lbry Supp & Mtrls		1,255	259	220		
2300 General Administration							
	Admin Salaries	154,744	60,350	38,686	55,708		Based on student FTE of all schools
	Fringe Benefits	6,818	2,659	1,705	2,454		
	Other	123	48	31	44		
	Supplemental		0	0	0		
	Extra Duty		0	0	0		
	FICA	11,474	4,475	2,868	4,131		
	Unemployment	626	244	157	225		
	Other taxes	388	151	97	140		
	KPERS	12,104	4,721	3,026	4,357		
	Workman's Comp	304	119	76	109		
	Retiree Health	5088	1,984	1,272	1,832		
	Office Salaries	60,833	23,725	15,208	21,900		
	Fringe Benefits	8,038	3,135	2,010	2,894		
	Other	247	96	62	89		
	Supplemental						
	Extra Duty						
	FICA	4,587	1,789	1,147	1,651		
	Unemployment	246	96	61	89		
	Other taxes	114	44	28	41		
	Workman's Comp	304	119	76	109		
08-000-2300-300-00	Profssnl & Technical Services	16,170	6,306	4,042	5,821		
08-000-2300-300-00	Bond Compliance	850	332	213	306		
08-000-2300-300-00	HCR Webinar	50	20	13	18		
08-000-2300-335-00	Legal Services	4,636	1,808	1,159	1,669		
08-000-2300-335-00	KASB Legal	300	117	75	108		
08-000-2300-520-00	Surety, Notary Bonds	4,050	1,580	1,013	1,458		
08-000-2300-530-00	Cntrl Office Telephone	4,183	1,631	1,046	1,506		
08-000-2300-530-00	Phone/Internet	306	119	77	110		
08-000-2300-540-00	Advertising	479	187	120	173		
08-000-2300-580-00	Travel Expense-Adm	6,537	2,549	1,634	2,353		
08-000-1000-590-00	Other Purchased Services	5,336	2,081	1,334	1,921		
08-000-1000-610-00	Teaching Supplies	140	55	35	50		
08-000-2300-613-00	Office Supplies	4,797	1,871	1,199	1,727		
08-000-2300-613-00	Office Supplies	230	90	58	83		
08-000-2300-613-00	Supplies	122	48	31	44		

2012-13 Expenses by School (No Prairie Heights Schools; No Students Attend Council Grove Schools)

08-000-2300-613-00	Supplies	143	56	36	51		
08-000-2300-613-00	Copy Paper Order	563	220	141	203		
08-000-2300-613-00	CG Republican Renewal	72	28	18	26		
08-000-2300-613-00	Portable Backup Drive	90	35	23	32		
08-000-2300-736-00	Adm Computers	3,003	1,171	751	1,081		
08-000-2300-800-00	Other Expense-cnrl Office	1,485	579	371	534		
08-000-2300-810-00	Dues & Fees	9,145	3,566	2,286	3,292		
08-000-2300-810-00	Greenbush Program Renewal	2,420	944	605	871		
08-000-2315-580-00	Travel Expense-Board Members	3,721	1,451	930	1,340		
08-000-2315-580-00	BOE Mtg Food	47	18	12	17		
08-000-2315-610-00	Other Expense-Board Members	5,153	2,010	1,288	1,855		
08-000-2400-580-00	Principals Travel Expense	289	113	72	104		
08-000-2400-600-00	Supplies-bldg Adm Office	36	14	9	13		
08-000-2500-500-00	Other Purchased Services	2,651	1,034	663	954		
08-000-2500-500-00	Other Purchased Services	2,651	1,034	663	954		
08-000-2500-600-00	Supplies	355	138	89	128		
08-000-2500-600-00	Apta Fund Attend Purchase	30,550	11,915	7,638	10,998		
2400 School Administration							
	Admin Salaries		39,968	25,554	136,400		
	Fringe Benefits		3,082	1,971	5,053		
	Other		1,704	1,089	1,370		
	Supplemental						
	Extra Duty						
	FICA		2,638	1,686	10,459		
	Unemployment		141	90	563		
	Other taxes		62	40	230		
	Workman's Comp		93	59	304		
	Retiree 403(b)		6,071	3,892	5,604		
	Retiree Health		1,647	1,056	1,520		
	Office Salaries		17,965	19,475	44,079		
	Fringe Benefits		5,019	0	9,310		
	Other			169	902		
	Supplemental						
	Extra Duty						
	FICA		1,300	1,474	2,932		
	Unemployment		69	80	174		
	Other taxes				1		
	Workman's Comp		152	152	304		
08-210-1000-530-00	Phone-bldg Adm		2794	1574	5271		Split costs for CGES & CGMS by the total enrollment for these two schools
08-210-2400-580-00	Prncpl Travel Expense		1525	975	2391		
08-210-2400-590-00	Misc Prchsd Srvc		516	330	1146		
08-210-2400-600-00	Supp-bldg Adm Office		608	218	2896		
08-420-2400-730-00	Frn/eqpmnt-adm Office				250		
2600 Operations/Maintenance							
	Salaries		63,110	33,832	96,417		Based on student FTE of all schools
	Fringe Benefits		12,159	6,360	17,094		
	Other		167	72	520		
	Supplemental			58			
	Extra Duty						
	FICA		4,514	2,505	7,199		
	Unemployment		269	152	408		
	Other taxes		28	1	18		
	Workers Comp		4,128	2,265	5,710		
08-///-2600-411-00	Water & Sewer	436	2,828	1,634	5,427		Split costs for CGES & CGMS by the total student FTE for these two schools
08-210-2600-421-00	Refuse Pickup	4,062	2,794	1,789	2,786		
08-000-2600-425-00	McKenzie Pest Control	730	841	538	981		
08-210-2600-430-00	Repair/maint Service		9,081	5,819	19,355		
08-000-2600-430-00	Pref Fire Alarm Yrly Serv/Other	1,000	9,755	6,238	14,787		
08-000-2600-440-00	Equipment Rental & Lease	1,551	605	388	558		
08-000-2600-520-00	Property Insurance	15,070	18,034	11,541	37,316		
08-000-2600-580-00	Maint/cust Staff Travel Exp	415	162	104	162		
08-210-2600-610-00	Maint/cust Supp		11,872	7,240	16,953		
08-210-2600-621-00	Heat(gas)	2,598	8,323	5,197	23,025		
08-210-2600-622-00	Electricity	3,447	19,775	12,645	65,652		
08-000-2600-622-00	Westar Energy	288	112	72	104		
08-000-2600-626-00	Motor Fuel (no Buses)		7,049	4,518	6,507		
08-000-2600-626-00	Fuel Use	523	204	131	188		
08-320-2600-730-00	Maint/cust Eqpmnt		4,572	2,924	844		
08-000-2600-800-00	Maint/cust-other Expenditures	24	9	6	9		

