

Community College Name:

County:

FORM 108

PAGE 1

STATE FUNDING

	General Fund	PTE Fund
1. Total FY 2014 Estimated State Funding (Tiered/Non-Tiered) - calculated by the Kansas Board of Regents - K.S.A. 71-1	<u>\$1,933,386</u>	<u>\$1,508,091</u>
2. Portion of FY 2014 State Funding for tax relief	<u>\$0</u>	<u>\$0</u>
3. Portion of FY 2014 State Funding for college operations	<u>\$1,933,386</u>	<u>\$1,508,091</u>

Community College
County

Fort Scott Community College
Bourbon County

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2013-2014

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/13*	\$0		
2. 2012 Actual Taxes Levied*	\$2,339,714		
3. Less: delinquent taxes	7.0% \$163,780	\$0	\$0
4. Less: 2012 Taxes Received*	\$2,164,885		
5. Total Deductions (add Lines 3 + 4)	\$2,328,665	\$0	\$0
6. 2012 taxes receivable (taxes in process of collection 6/30/13) (Line 2 less Line 5)	\$11,049	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-11 to 12-31-12) (Line 3 x 75%)	\$122,835	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$81,882	\$0	\$0

*These amounts are available from the County Treasurer

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28

Community College
County

Fort Scott Community College
Bourbon County

FORM 112

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2013-2014**

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/13*				
2. 2012 Actual Taxes Levied*				
3. Less: delinquent taxes	7.0% \$0	\$0	\$0	\$0
4. Less: 2012 Taxes Received*				
5. Total Deductions (add Lines 3 + 4)	\$0	\$0	\$0	\$0
6. 2012 taxes receivable (taxes in process of collection 6/30/13) (Line 2 less Line 5)	\$0	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-11 to 12-31-12) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0
* (9) Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/13 to 6/30/14	\$316,654	* (10) Estimated Recreational Vehicle Property Tax 7/1/13 to 6/30/14 \$3,352	* (11) Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/13 to 6/30/14	
Actual Delinquency for 2010 Taxes *	2.3%		* (12) Estimated Local Ad Valorem Tax Reduction Fund 7/1/13 to 6/30/14	
Estimated Delinquency Rate used in this budget	7.0%			

* These amounts are available from the County Treasurer

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2013 - 2014

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds For New Levies Made in
2012-2013 School Year Until March 2014. For new levies made in 2013-2014 revenues will not be received until March 2015.

	(1) 2012 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Rev. Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$2,339,714	100.00%	\$316,654	\$3,352	\$0	
2. Postsecondary Tech Ed	\$0	0.00%	\$0	\$0	\$0	
3. Adult Education	\$0	0.00%	\$0	\$0	\$0	
4. Employee Benefit	\$0	0.00%	\$0	\$0	\$0	
5. Capital Outlay	\$0	0.00%	\$0	\$0	\$0	
6. Bond and Interest	\$0	0.00%	\$0	\$0	\$0	
7. Special Assessment	\$0	0.00%	\$0	\$0	\$0	
8. No Fund Warrants	\$0	0.00%	\$0	\$0	\$0	
9. _____		0.00%	\$0	\$0	\$0	
10. _____		0.00%	\$0	\$0	\$0	
11. TOTAL	\$2,339,714	100.00%	\$316,654	\$3,352	\$0	\$0
		(c)	(e)	(e)	(e)	(e) (f)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2013-2014.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 11 times the calculated percentage for each fund from Column 2.
- (e) These figures will come from Form 112 for the period 7/1/13 - 6/30/14
- (f) The college may place this amount in any or all levy funds.

STATE OF KANSAS
Budget Form CC-A
2013-2014

STATEMENT OF INDEBTEDNESS

[illegible]

**STATEMENT OF CONDITIONAL LEASE, LEASE-
 PURCHASE AND CERTIFICATE OF PARTICIPATION**

Item/Service Purchased	Date of Contract	Term of Contract	Int.* Rate %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2013	Payments Due 7/1/13 - 6/30/14	Payments Due 7/1/14 - 12/31/14
COP DORM	1/4/2010	264	2.5-4.5	4,103,042		2,585,000	0	198,153	100,545
Cheveron Energy Mgmt	12/15/2006	216	4.2850	2,128,888		2,128,888	1,746,933	162,891	82,173
City of Fort Scott	10/1/2010	180	4.0000	200,000		200,000	172,713	17,823	8,912
Union State Bank	6/5/2011	36	3.4700	295,295		295,295	101,298	103,511	0
COP Fine Arts Center	12/1/2010	144	4.0400	4,050,000		4,050,000	3,500,000	425,542	364,842

*Used arbitrage yield on the bonds.

Adopted Budget

Budget Form CC-B

2013-2014

CURRENT FUNDS UNRESTRICTED GENERAL FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	1	1,234,217	1,051,315	1,179,216
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxxx	xxxxxxxxxxx	0
ADJUSTED UNENCUMBERED CASH BALANCE, JULY 1	3	1,234,217	1,051,315	1,179,216
REVENUES				
Student Sources:				
Tuition	4	1,474,088	1,375,671	1,429,522
Fees	5	1,014,308	1,405,677	1,400,000
Total Student Income	9	2,488,396	2,781,348	2,829,522
Federal Sources:				
Federal Grants	10	264,206		
Other Federal Income	11	6,250	5,235	5,235
Total Federal Income	19	270,456	5,235	5,235
State Sources:				
State Operating Grant portion for operations (Form 108)	20	1,987,306	1,933,386	1,933,386
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24		16,824	16,824
Total State Income	29	1,987,306	1,950,210	1,950,210
Local Sources:				
Prior Year Ad Valorem Property Tax	30			11,049
Current Year Ad Valorem Property Tax	31	2,161,451	2,039,079	xxxxxxxxxxx
Motor Vehicle Tax	32	286,892	441,084	316,654
Recreational Vehicle Tax	33		3,072	3,352
Delinquent Tax	34	67,191	125,724	81,882
In Lieu of Tax -IRB	35		3,082	0
Other Local Income	36	3,081	(6,902)	(7,000)
Total Local Income	39	2,518,615	2,605,139	405,937
Other Sources:				
Gifts	40			
Interest	41	1,031	852	1,000
All Other Income	42	266,664	253,622	489,610
Cancellation of Prior Yr Encumbrances	43			
Total Other Income	49	267,695	254,474	490,610
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	7,532,468	7,596,406	5,681,514
TOTAL RESOURCES AVAILABLE (3 + 60)	62	8,766,685	8,647,721	6,860,730

* Must comply with K.S.A. 79-2958.

**Optional – if revenue is shown, expenditures must be included.

STATE OF KANSAS

Budget Form CC-B

2013-2014

Adopted Budget

CURRENT FUNDS UNRESTRICTED GENERAL FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	8,766,685	8,647,721	6,860,730
EXPENDITURES				
Education and General:				
Instruction	63	2,044,498	1,912,290	2,000,000
Research	64	0		0
Public Service	65	13,882	7,010	7,100
Academic Support	66	259,421	407,489	410,000
Student Services	67	1,919,012	1,998,135	2,000,000
Institutional Support	68	1,551,004	1,558,749	2,058,903
Operation and Maintenance	69	1,510,387	1,353,372	1,699,000
Scholarships	70	19,287	29,069	34,295
TOTAL EXPENDITURES	79	7,317,491	7,266,114	8,209,298
TRANSFERS				
Transfer to Vocational	81		0	(83,000)
Non-mandatory Transfers	82		20,000	
Mandatory Transfers	83	397,879	182,391	
TOTAL TRANSFERS	89	397,879	202,391	(83,000)
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	7,715,370	7,468,505	8,126,298
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	91	1,051,315	1,179,216	xxxxxxx
TAX COMPUTATION				
Unencumbered Cash Balance - July 1, 2013 (3)	94			1,179,216
Tax in Process (30)	95			11,049
Total Resources less tax-in-process (60 - 30)	96			5,670,465
6 Month Resources (50% of 96)*	97			2,835,232
TOTAL RESOURCES (94 thru 97)	98			9,695,962
Total Expenditures & Transfers (90)	99			8,126,298
6 Month Expenditures (50% of 99)*	100			4,063,149
Total 18 Month Expenditures (99 + 100)	101			12,189,447
Tax Required Prior to Operating Grant (101- 98)	102			2,493,485
Operating Grant Tax Relief Portion (Form 108, line 2)	103			0
Tax Required (102 - 103)	104			2,493,485
Delinquent Tax Estimate	105	7.0%		187,682
Taxes Levied (104 + 105)	106			2,681,166

* 50% is the recommended amount for the 6 month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

CURRENT FUNDS UNRESTRICTED POSTSECONDARY TECHNICAL EDUCATION	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1 (Note 1)	1	5	(0)	11,592
Transfer to General Fund (Note 2)	2	xxxxxxxx	xxxxxxxx	
ADJUSTED UNENCUMBERED CASH BALANCE, JULY 1	3	5	(0)	11,592
REVENUES				
Student Sources:				
Tuition	4	829,176	814,177	849,937
Fees	5	264,274	312,726	363,254
	9	1,093,450	1,126,903	1,213,191
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Operating Grant portion for operations (Form 108)	20	1,163,466	1,508,091	1,508,091
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24		223,597	300,000
Total State Income	29	1,163,466	1,731,688	1,808,091
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	163,784	160,584	292,650
Cancellation of Prior Yr Encumbrances	43			xxxxxxxx
Transfer from General Fund	44	192,952		
Total Other Income	49	356,736	160,584	292,650
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	2,613,652	3,019,175	3,313,932
TOTAL RESOURCES AVAILABLE (3 + 60)	62	2,613,657	3,019,175	3,325,524

Note 1: For community colleges that maintained a Vocational Fund for YE 2011, the unencumbered cash balance of that fund at June 30, 2011 becomes the July 1, 2011 unencumbered cash balance of the Postsecondary Technical Education Fund.

Note 2: For YE 2012 a community college that had an unencumbered cash balance in its Vocational Fund at June 30, 2011 may, at that college's discretion, transfer the amount of that unencumbered cash balance to the college's General Fund during YE 2012.

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED POSTSECONDARY TECHNICAL EDUCATION	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	2,613,657	3,019,175	3,325,524
EXPENDITURES				
Education and General:				
Instruction	63	2,613,657	2,522,660	3,230,335
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67		61,037	
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	2,613,657	2,583,697	3,230,335
TRANSFERS				
Non-mandatory Transfers	82		423,886	83,000
Mandatory Transfers	83			
TOTAL TRANSFERS	89	0	423,886	83,000
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	2,613,657	3,007,583	3,313,335
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	(0)	11,592	xxxxxxx

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT EDUCATION	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3	12,315	0	0
REVENUES				
Student Sources:				
Tuition	4			
Fees	5	340	-779	
Total Student Income	9	340	-779	1,000
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	5,123	19,536	17,756
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxxx
Total Other Income	49	5,123	19,536	17,756
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	5,463	18,757	18,756
TOTAL RESOURCES AVAILABLE (3 + 60)	62	17,778	18,757	18,756

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT EDUCATION	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	17,778	18,757	18,756
EXPENDITURES				
Education and General:				
Instruction	63	17,778	18,757	18,756
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	17,778	18,757	18,756
TRANSFERS				
Non-mandatory Transfers	82			
Mandatory Transfers	83			
TOTAL TRANSFERS	89	0	0	0
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	17,778	18,757	18,756
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			18,756
6 Month Resources (50% of 96)	97			9,378
TOTAL RESOURCES (94 thru 97)	98			28,134
Total Expenditures & Transfers (90)	99			18,756
6 Month Expenditures (50% of 99)*	100			9,378
Total 18 Month Expenditures (99 + 100)	101			28,134
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	7.0000%		0
Taxes Levied (102 + 103)	104			0

*Recommended

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT SUPPLEMENTARY EDUCATION FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
REVENUES				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT SUPPLEMENTARY EDUCATION FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	0	0	0
EXPENDITURES				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	0	0	0
TRANSFERS				
Non-mandatory Transfers	81			
TOTAL TRANSFERS	89	0	0	0
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	0	0	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	XXXXXXXXXX

Adopted Budget

CURRENT FUNDS UNRESTRICTED MOTORCYCLE DRIVER SAFETY FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
REVENUES				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Motorcycle Driver Safety	25			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxxx
Total Other Income	49	0	0	0
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0

Adopted Budget

CURRENT FUNDS UNRESTRICTED MOTORCYCLE DRIVER SAFETY FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62			
EXPENDITURES				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	0	0	0
TRANSFERS				
Non-mandatory Transfers	81			
TOTAL TRANSFERS	89	0	0	0
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	0	0	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	XXXXXXXXXX

Adopted Budget

CURRENT FUNDS UNRESTRICTED TRUCK DRIVER TRAINING COURSE FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3	4	0	0
REVENUES				
Student Sources:				
Tuition	4	133,316	146,873	154,773
Fees	5	248,560	307,296	310,485
Total Student Income	9	381,876	454,169	465,258
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Truck Driver Training Course	25	94,766	55,133	56,500
Total State Income	29	94,766	55,133	56,500
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			250,000
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44	204,926	162,855	
Total Other Income	49	204,926	162,855	250,000
TOTAL REVENUES (9 + 19 + 29 + 39 + 49)	60	681,568	672,157	771,758
TOTAL RESOURCES AVAILABLE (3 + 60)	62	681,572	672,157	771,758

Adopted Budget

CURRENT FUNDS UNRESTRICTED TRUCK DRIVER TRAINING COURSE FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	681,572	672,157	771,758
EXPENDITURES				
Education and General:				
Instruction	63	681,572	672,157	1,087,182
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
TOTAL EXPENDITURES	79	681,572	672,157	1,087,182
TRANSFERS				
Non-mandatory Transfers	81			
TOTAL TRANSFERS	89	0	0	0
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	681,572	672,157	1,087,182
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	XXXXXXXXXX

STATE OF KANSAS
Worksheet CC-H
2013-2014

CURRENT FUNDS UNRESTRICTED AUXILIARY ENTERPRISE FUNDS	Line	2011-2012	2012-2013	2013-2014 Proposed Budget					2013-2014
		Audited Actual	Unaudited Actual	Bookstore Fund-81	Student Ctr Fund-82	Dorm Fund-83	Food Service Fund-84	Fund	Proposed Budget
UNENCUMBERED CASH									
BALANCE JULY 1	3	413,421	521,839						612,733
REVENUES									
Student Sources	9	544,074	518,062	0	100,000	600,000	600,000		1,300,000
Federal Sources	15								0
Gifts and Grants	50								0
Sales	53	465,275	455,600	10,000					10,000
Other Income	52	29,659	59,636						0
Cancel of Pr Yr Enc	51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL REVENUES	54	1,039,008	1,033,298	10,000	100,000	600,000	600,000	0	1,310,000
EXPENDITURES									
Salaries & Benefits	69								0
Gen Operating Exp	70	930,590	942,404		100,000	600,000	600,000		1,300,000
Supplies	71			10,000					10,000
Cost of Goods Sold	72								0
Equipment	73								0
	74								0
	75								0
	76								0
	77								0
TOTAL EXPENDITURES	78	930,590	942,404	10,000	100,000	600,000	600,000	0	1,310,000
TRANSFERS									
Mandatory Transfers	80								0
Non-mandatory Transfers	81								0
TOTAL TRANSFERS	89	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS (78 + 89)	90	930,590	942,404	10,000	100,000	600,000	600,000	0	1,310,000
UNENCUMBERED CASH BALANCE									
JUNE 30 (3 + 54 - 90)	92	521,839	612,733	0	0	0	0	0	612,733

Adopted Budget

PLANT FUNDS CAPITAL OUTLAY	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3	12,474	306,230	312,378
REVENUES				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	347,055	107,779	102,619
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	347,055	107,779	102,619
TOTAL REVENUES (19 + 29 + 39 + 49)	60	347,055	107,779	102,619
TOTAL RESOURCES AVAILABLE (3 + 60)	62	359,529	414,009	414,997

Adopted Budget

PLANT FUNDS CAPITAL OUTLAY	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
TOTAL RESOURCES AVAILABLE	62	359,529	414,009	414,997
EXPENDITURES				
Plant Equipment and Facility	71	53,299	101,631	310,871
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
TOTAL EXPENDITURES	79	53,299	101,631	310,871
TOTAL TRANSFERS	89			
TOTAL EXPENDITURES & TRANSFERS (79+89)	90	53,299	101,631	310,871
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	306,230	312,378	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			312,378
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			102,619
6 month Resources (50% of 96)	97			51,310
Total Resources (94 thru 97)	98			466,307
Total Expenditures & Transfers (90)	99			310,871
6 Month Expenditures (50% of 99)*	100			155,436
Total 18 Month Expenditures (99 + 100)	101			466,307
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	7.0%		0
Taxes Levied (102 + 103)	104			0

*Recommended

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
BOND AND INTEREST FUND				
UNENCUMBERED CASH BAL. JULY 1	3		0	0
REVENUES				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
TOTAL REVENUES (29 + 39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
BOND AND INTEREST FUND				
TOTAL RESOURCES AVAILABLE	62	0	0	0
EXPENDITURES				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
TOTAL EXPENDITURES	79	0	0	0
TOTAL TRANSFERS	89			
TOTAL EXPENDITURES & TRANSFERS (79+89)	90	0	0	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
6 month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
6 Month Expenditures	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	7.0%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
SPECIAL ASSESSMENT FUNDS				
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
REVENUES				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
TOTAL REVENUES (29 + 39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
SPECIAL ASSESSMENT FUNDS				
TOTAL RESOURCES AVAILABLE	62	0	0	0
EXPENDITURES				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
TOTAL EXPENDITURES	79	0	0	0
TOTAL TRANSFERS	89			
TOTAL EXPENDITURES & TRANSFERS (79+89)	90	0	0	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
6 month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
6 Month Expenditures	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	7.0%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
NO FUND WARRANTS FUND				
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
REVENUES				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
TOTAL REVENUES (29 + 39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
NO FUND WARRANTS FUND				
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73			
TOTAL EXPENDITURES	79	0	0	0
TOTAL TRANSFERS	89			
TOTAL EXPENDITURES & TRANSFERS (79+89)	90	0	0	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
6 month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			0
Total Expenditures & Transfers (90)	99			0
6 Month Expenditures	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	7.0%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
REVENUE BONDS				
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
REVENUES				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
TOTAL REVENUES (39 + 49)	60	0	0	0
TOTAL RESOURCES AVAILABLE (3 + 60)	62	0	0	0
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
TOTAL EXPENDITURES	79	0	0	0
TOTAL TRANSFERS	89			
TOTAL EXPENDITURES & TRANSFERS (79 + 89)	90	0	0	0
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	93	0	0	0

**NOTICE OF PUBLIC HEARING
2013-2014 BUDGET**

The governing body of Fort Scott Community College, Bourbon County, will meet on
Monday, August 12, 2013, at 5:30 p.m., at the **Dick Hedges Administration Building**
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of
tax to be levied, and to consider amendments. Detailed budget information is available at the Business Office
and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2013 Tax to be Levied (as shown below) establish the maximum limits
of the 2013-2014 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,
is subject to slight change depending on final assessed valuation.

	2011-2012		2012-2013		PROPOSED BUDGET 2013-2014		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2012 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	7,715,370	25.357	7,468,505	25.362	8,126,298	2,681,166	29.453
Postsecondary Tech Ed	2,613,657		3,007,583		3,313,335	xxxxxxxxx	xxx
Adult Education	17,778		18,757		18,756	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	681,572	xxx	672,157	xxx	1,087,182	xxxxxxxxx	xxx
Auxiliary Enterprise	930,590	xxx	942,404	xxx	1,310,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	53,299		101,631		310,871	0	0.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Total All Funds	12,012,266	25.357	12,211,037	25.362	14,166,442	xxxxxxxxx	29.453
Total Tax Levied	2,311,027		2,321,167		xxxxxxxxxxx	2,681,166	
Assessed Valuation	91,139,624		91,521,434		91,030,500		
Outstanding Indebtedness, July 1							
	2011		2012		2013		
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds							
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal							
Total	0		0		0		

*Tax Rates are expressed in mills.

Karla J. Armstrong, Clerk

CERTIFICATETO THE CLERK OF Bourbon County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Fort Scott Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2013-2014; and (3) the Amount(s) of 2013 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:			2013-2014 ADOPTED BUDGET		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2013 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		3			
Current Funds Unrestricted:					
General	71-204	4-5	8,126,298	2,681,166	
Postsecondary Technical Education		6-7	3,313,335	XXXXXXXXXX	
Adult Education	71-617	8-9	18,756	0	
Adult Supplementary Education	72-4525	NA	0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508	NA	0	XXXXXXXXXX	
Truck Driver Training Course	71-1509	10-11	1,087,182	XXXXXXXXXX	
Auxiliary Enterprise		12	1,310,000	XXXXXXXXXX	
Total Current Funds Unrestricted			13,855,571	2,681,166	
Plant Funds					
Capital Outlay	71-501	13-14	310,871	0	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXX	
Total Plant Funds			310,871	0	
TOTAL – ALL FUNDS		XXXXXXX	14,166,442		
Publication					
Final Assessed Valuation					
Municipal Accounting Use Only Received _____ Reviewed by _____ Follow-up: Yes ____ No ____					

Attest: _____, 2013

Assisted by: Karla Jo Armstrong
Dean of Finance and Operations

County Clerk_____
Robert Nelson, Board of Trustees Chairman

BUDGET AMENDMENT INSTRUCTIONS

Budget amendments as authorized by K.S.A. 79-2929a are permitted to increase the original budget for "...previously unbudgeted increases in revenue other than ad valorem property taxes."

AMENDMENT PROCEDURES

1. Publish the Notice of Hearing on Amending the 2014 Budget, see form below. Include only those funds being amended. At least ten days must elapse between Steps 1 and 2.
2. Hold the hearing on amending the budget as scheduled in Step 1.
3. File two copies of the following forms with the county clerk:
 - Certificate showing only the amended funds.
 - Individual fund budget for each fund being amended.
 - Proof of publication.

Before amending the budget, be sure it is necessary. Certain revenue is exempt from the budget law. Also, remember that a budget cannot be amended after the year is completed. We recommend that an explanation be included in the heading to inform taxpayers why an amendment is necessary.

**NOTICE OF HEARING ON
AMENDING THE 2014 BUDGET**

The governing body of

will meet on the ____ day of _____, 20____ at __.M., at

for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at

and will be available at this hearing.

SUMMARY OF AMENDMENTS

Fund	Adopted Budget 2013-2014			Proposed Amendment 2013-2014 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures and Transfers	Expenditures and Transfers

Signature and Title

Save these instructions and one set of forms to use in case you need to amend your budget.