Budget Profile

2006-2007

Marion-Florence U.S.D. 408

Order of Contents

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

2006-2007 Budget General Information
USD #: 408

Introduction

Marion – Florence, USD 408 is a 3A rural school district covering 237 square miles. The district is situated on the west edge of the Flint Hills. It includes the towns of Marion and Florence, Marion County Lake and Marion Reservoir.

Marion and Florence have long maintained a tradition of providing their citizens with the advantages that may only be realized in a hometown where people still hold long conversations with both friends and strangers alike. This friendliness certainly bodes well for all aspects of these two communities and particularly benefits USD 408. Throughout the years, the Marion and Florence communities have supported a wide offering of educational initiatives to better serve the students within the school system. Along with maintaining a quality educational program aimed at helping each student achieve at their highest potential, USD 408 also strives to offer the students opportunities to grow by participating in a wide range of extra-curricular activities.

The strength of the programs of USD 408 stems from the collaborative efforts of our progressively minded staff and a unified desire to help students realize their full potential.

Board Members

Rex Savage, President	620-878-4323
Chris Sprowls, Vice President	620-382-2817
Keith Collett	620-382-2005
Kathy Meierhoff	620-382-2782
Sarah Cope	620-878-4294
Jan Helmer	620-382-2588
Lyle Leppke	620-382-2909

Key Staff

Superintendent: Lee Leiker
Business Office Staff: Becky Summerville, Clerk
Martin Tice, Treasurer
Other Key Contacts: Missy Stubenhofer, District Curriculum Coordinator
Mike Fruechting, District Technology Coordinator
Dick Maggard, Transportation Supervisor

The District's Accomplishments and Challenges

Accomplishments:

Marion – Florence, USD 408 has established a standard for high academic results through quality teaching and the maintaining of a positive school climate. The district's commitment to maintaining student assistance programs such as, after-school homework assistance and summer school, have resulted in an increase in test scores. Students are challenged to discover, create, problem-solve, and construct solutions by using a variety of tools. USD 408 is fortunate to have high quality teachers, support staff, and administrators that are committed to educational excellence. As a result of dedicated students, superior staff members and quality programs, the percentage of students scoring above state and national averages on college entrance exams is extremely high. Likewise, USD 408 students are scoring extremely well on the Kansas State Assessments, with a large number of students achieving "Exemplary" or "Exceeding Standard" status.

The district provides opportunities for students through activities, as well as, various clubs and organization programs. Students interact outside the classroom and within the community by being a part of theatrical performances, musical performances, community cleanup projects, or community events.

Challenges:

Overall, the districts' scores on state assessments are well above the minimum requirements for accreditation. However, there are still a significant number of students who are not performing at the level required by "No Child Left Behind." Meeting the demands of increased state mandates, offering alternative ways of learning, providing training for improved instruction, and implementing new technology are all challenges facing USD 408.

The results of declining student populations make it increasingly difficult to provide the quality of education to which our community has become accustomed. Even though the State Legislature has come to the aid of school districts, the decline in student population will continue to be a challenge, both now and in the future.

The increased number of students with "special needs" continues to challenge both our special education staff as well as our regular education staff. Providing the services, equipment, and support these students deserve will also continue to be a challenge.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)

2. Summary of General Fund Expenditures by Function

3. Summary of Supplemental General Fund Expenditures by Function

4. Summary of General and Supplemental General Fund Expenditures by Function

5. Summary of Special Education Fund by Function

6. Instruction Expenditures (1000)

7. Student and Instructional Support Expenditures (2100 & 2200)

8. General Administration Expenditures (2300)

9. School Administration Expenditures (2400)

10. Operations and Maintenance Expenditures (2600)

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

12. Capital Improvements (4000)

13. Debt Services (5000)

14. Miscellaneous Information Unencumbered Cash Balance by Fund

15. Reserve Funds Unencumbered Cash Balance

16. Other Information - FTE

17. Miscellaneous Information Mill Rates by Fund

18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: 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.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

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

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

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

Kansas Building Report Card
http://online.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

Summary of Total Expenditures By Function
(All Funds)

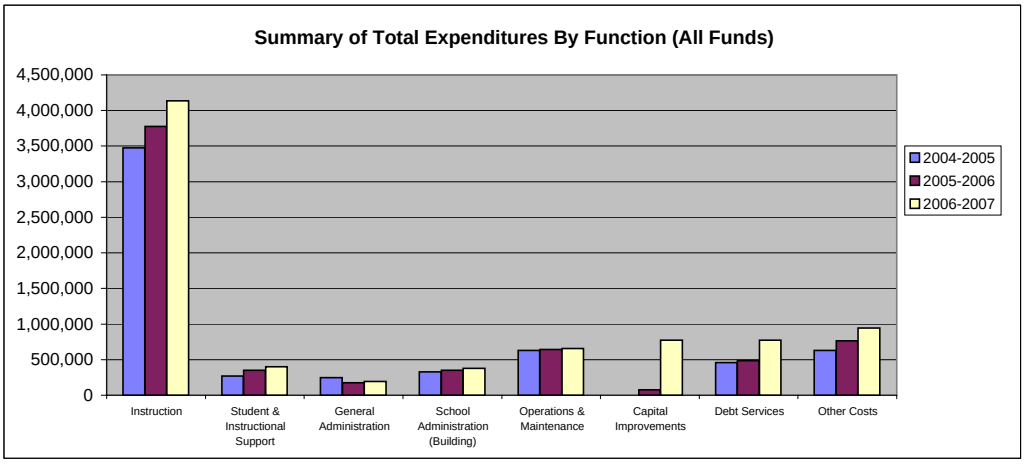
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	3,474,936	58%	3,778,210	57%	9%	4,133,670	50%	9%
Student & Instructional Support	268,117	4%	350,990	5%	31%	398,926	5%	14%
General Administration	247,963	4%	174,829	3%	-29%	195,000	2%	12%
School Administration (Building)	326,687	5%	349,325	5%	7%	376,000	5%	8%
Operations & Maintenance	628,216	10%	644,076	10%	3%	654,695	8%	2%
Capital Improvements	238	0%	78,518	1%	32891%	773,613	9%	885%
Debt Services	459,101	8%	484,805	7%	6%	774,144	9%	60%
Other Costs	628,413	10%	764,844	12%	22%	943,832	11%	23%
Total Expenditures	6,033,671	100%	6,625,597	100%	10%	8,249,880	100%	25%
Amount per Pupil	$9,562		$9,919		4%	$12,692		28%

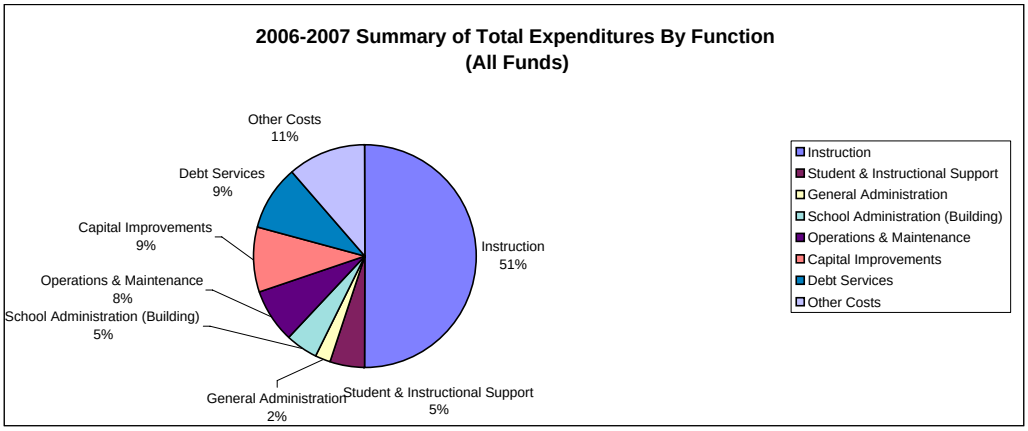
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #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, Area Vocational Education, and Special Education Coop.

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
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

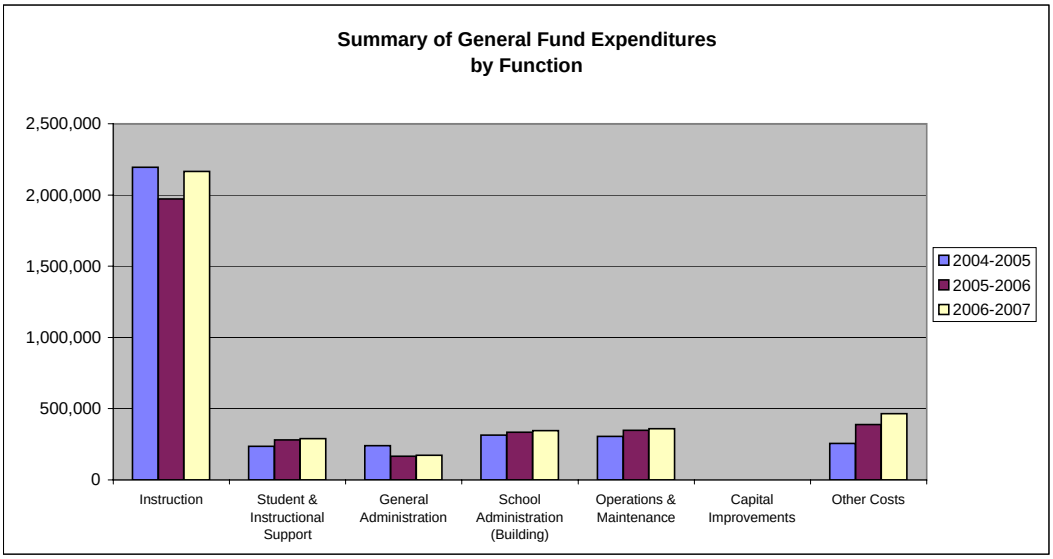


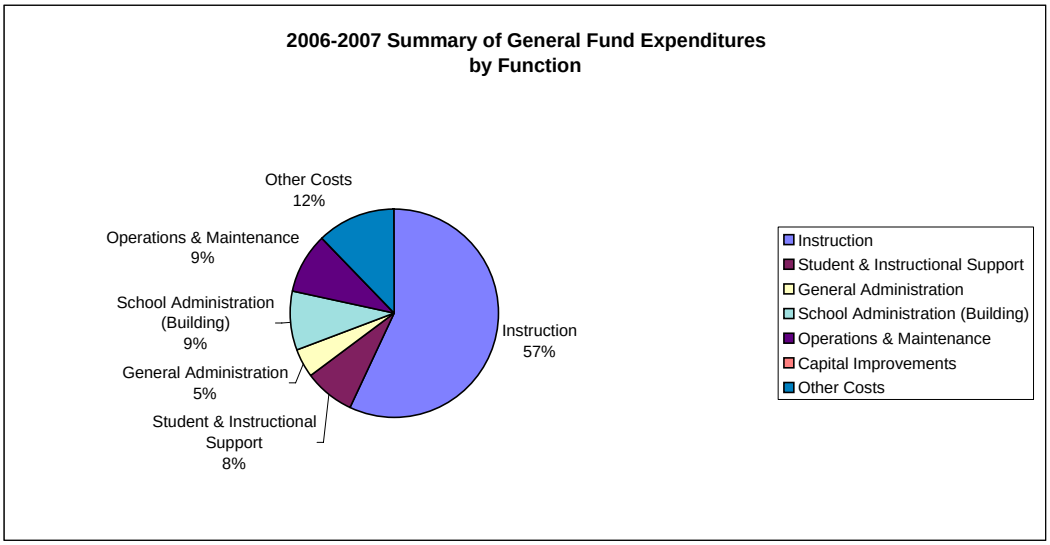


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,194,390	62%	1,972,094	57%	-10%	2,166,280	57%	10%
Student & Instructional Support	234,849	7%	281,557	8%	20%	290,500	8%	3%
General Administration	239,912	7%	165,808	5%	-31%	172,000	5%	4%
School Administration (Building)	313,803	9%	334,891	10%	7%	347,000	9%	4%
Operations & Maintenance	304,395	9%	347,537	10%	14%	360,500	9%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	256,470	7%	387,522	11%	51%	464,500	12%	20%
Total Expenditures	3,543,819	100%	3,489,409	100%	-2%	3,800,780	100%	9%
Amount per Pupil	$5,616		$5,224		-7%	$5,847		12%

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

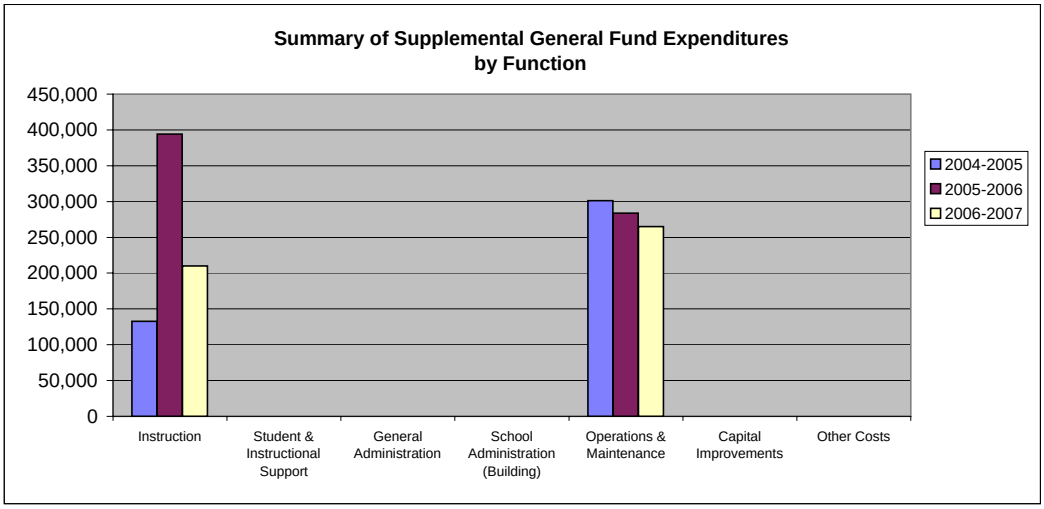


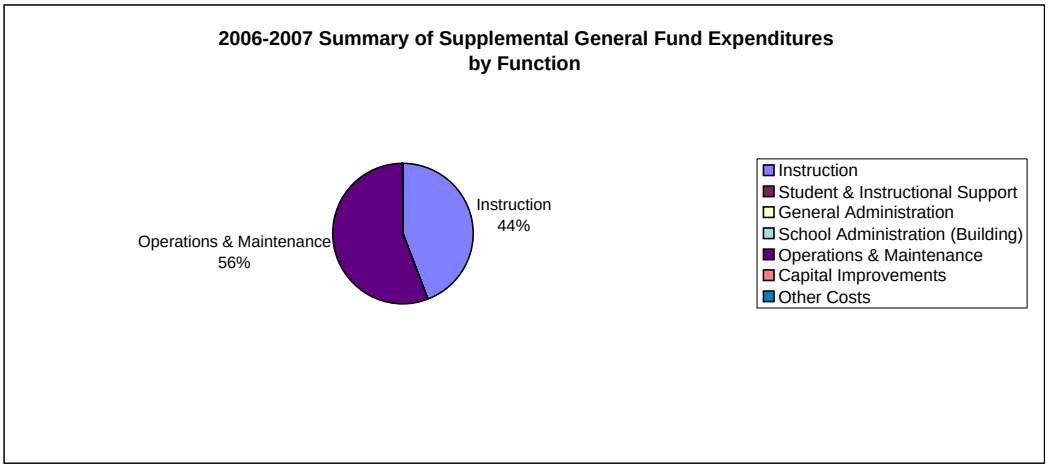


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	132,749	31%	394,255	58%	197%	210,000	44%	-47%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	301,308	69%	283,745	42%	-6%	265,000	56%	-7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	434,057	100%	678,000	100%	56%	475,000	100%	-30%
Amount per Pupil	$688		$1,015		48%	$731		-28%

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



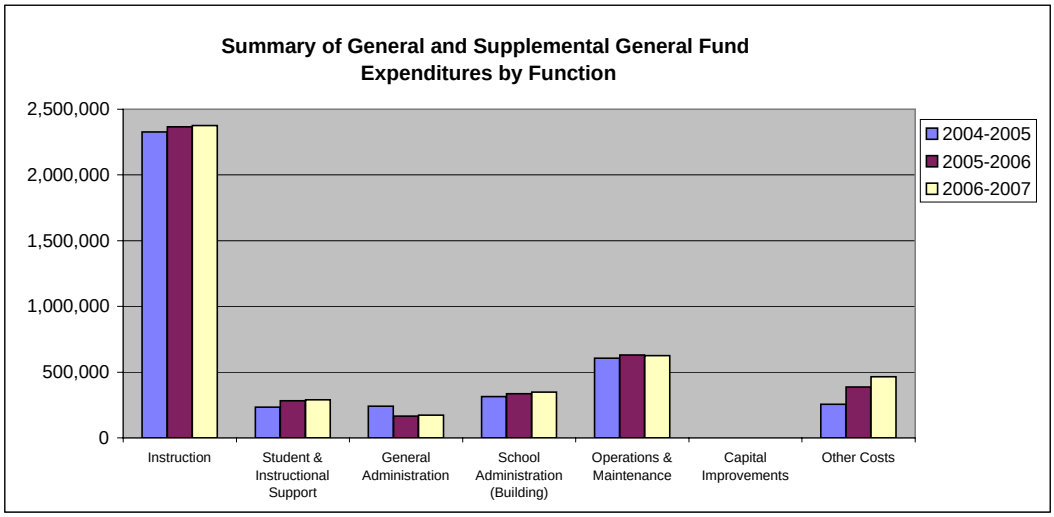


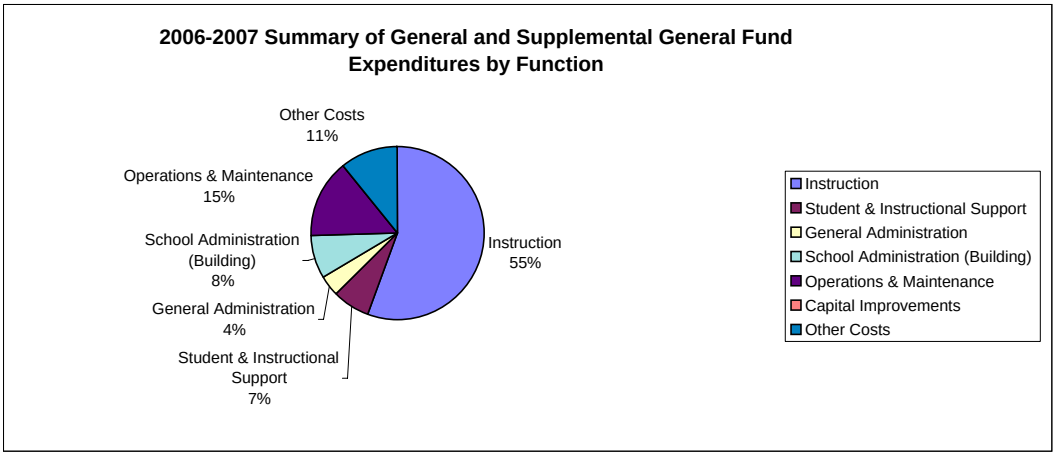
USD# 408

Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,327,139	59%	2,366,349	57%	2%	2,376,280	56%	0%
Student & Instructional Support	234,849	6%	281,557	7%	20%	290,500	7%	3%
General Administration	239,912	6%	165,808	4%	-31%	172,000	4%	4%
School Administration (Building)	313,803	8%	334,891	8%	7%	347,000	8%	4%
Operations & Maintenance	605,703	15%	631,282	15%	4%	625,500	15%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	256,470	6%	387,522	9%	51%	464,500	11%	20%
Total Expenditures	3,977,876	100%	4,167,409	100%	5%	4,275,780	100%	3%
Amount per Pupil	$6,304		$6,239		-1%	$6,578		5%

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.

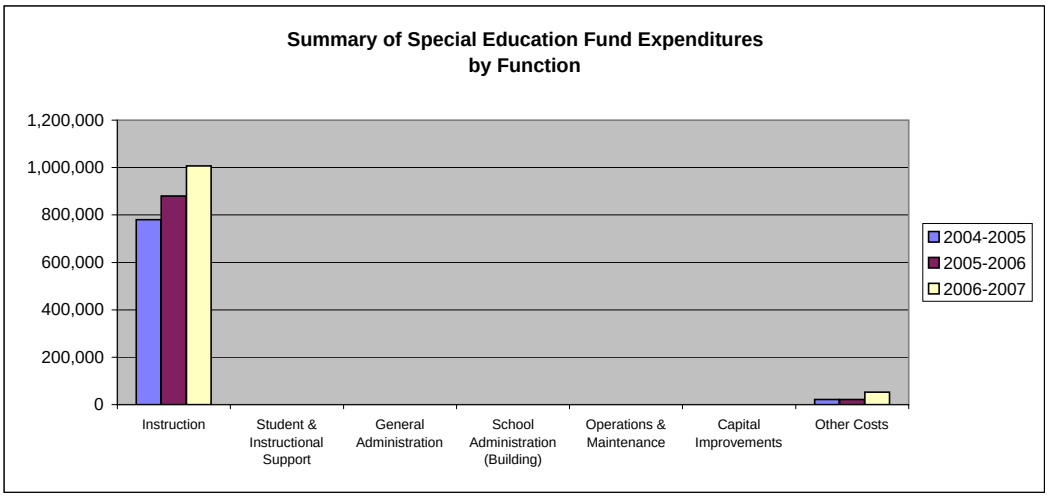


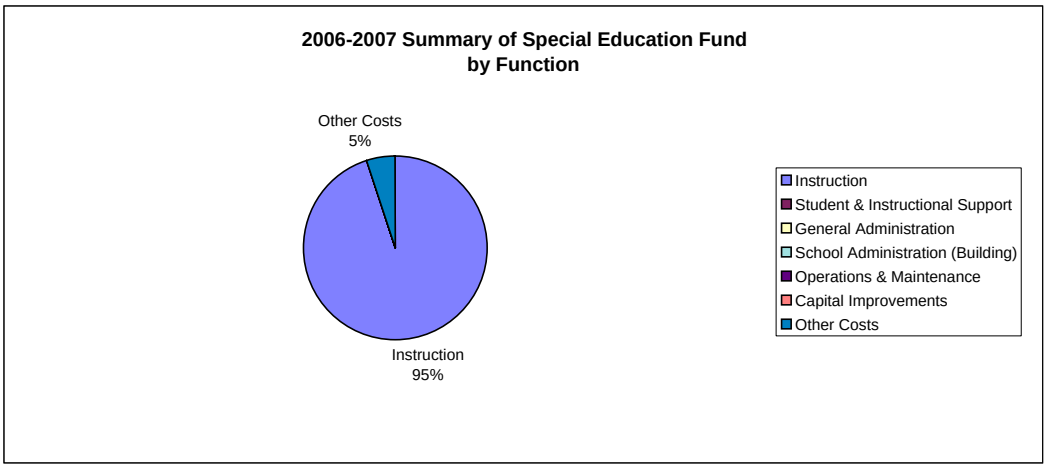


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	779,693	97%	880,559	98%	13%	1,007,387	95%	14%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	21,431	3%	20,989	2%	-2%	52,200	5%	149%
Total Expenditures	801,124	100%	901,548	100%	13%	1,059,587	100%	18%
Amount per Pupil	$1,270		$1,350		6%	$1,630		21%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

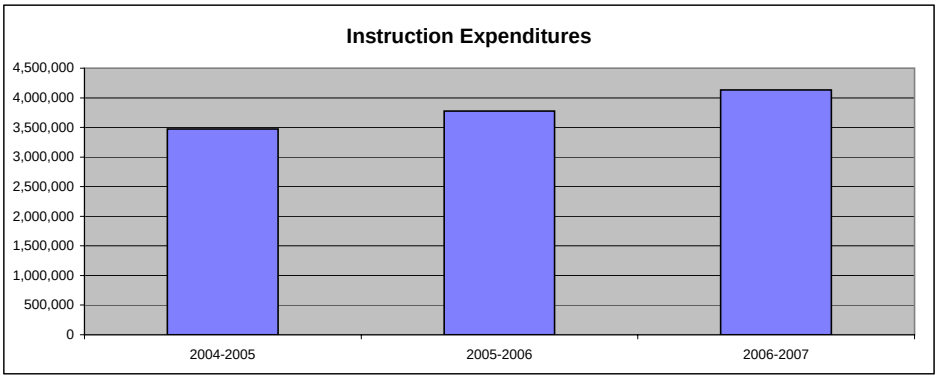


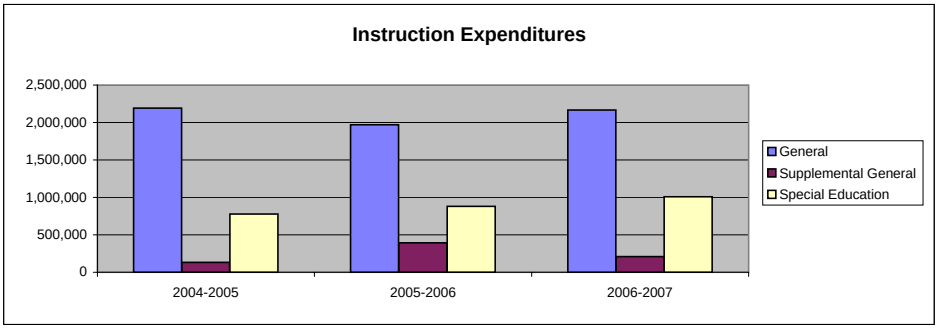


USD# 408

Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,194,390		1,972,094	-10%		2,166,280	10%
Federal Funds	126,969		122,562	-3%		116,186	-5%
Supplemental General	132,749		394,255	197%		210,000	-47%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			133,644			215,500	61%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		11,483	0%		100,000	771%
Driver Education	8,655		7,254	-16%		32,200	344%
Declining Enrollment			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	26,637		21,962	-18%		35,110	60%
Special Education	779,693		880,559	13%		1,007,387	14%
Vocational Education	80,000		86,638	8%		99,500	15%
Gifts/Grants	2,950		17,218	484%		22,000	28%
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	104,681		117,274	12%		129,507	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	18,212		13,267	-27%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	3,474,936		3,778,210	9%		4,133,670	9%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	5,507		5,656	3%		6,359	12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,474,936		3,778,210	9%		4,133,670	9%





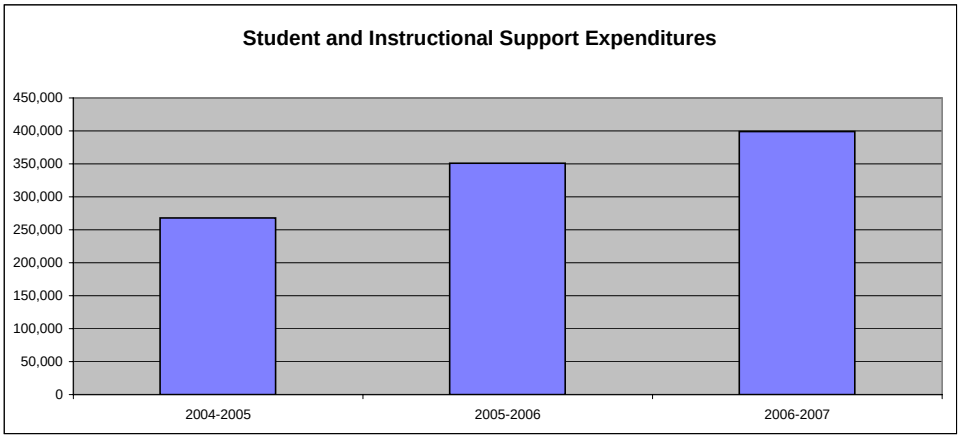
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	234,849		281,557	20%		290,500	3%
Federal Funds	2,374		1,648	-31%		852	-48%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			26,356			29,500	12%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	15,181		24,307	60%		32,038	32%
Parent Education Program	4,442		4,493	1%		7,036	57%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	11,271		12,629	12%		19,000	50%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	268,117		350,990	31%		398,926	14%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	425		525	24%		614	17%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	268,117		350,990	31%		398,926	14%
Amount per Pupil	$418		$556	33%		$623	12%



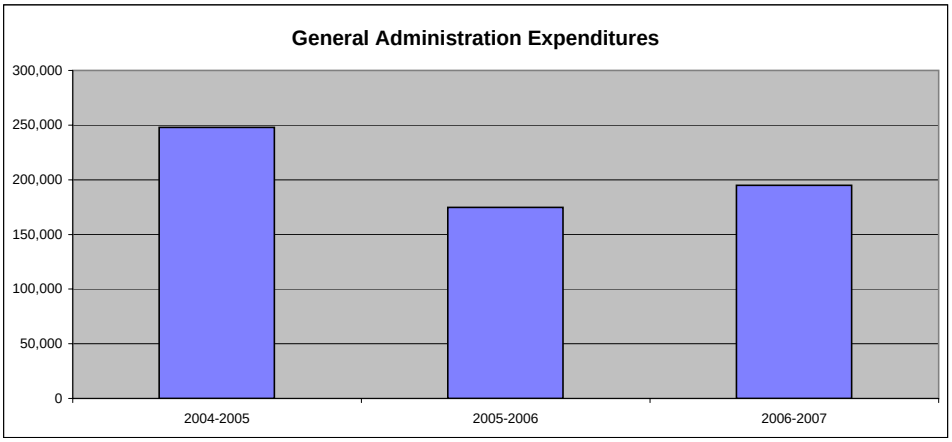
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	239,912		165,808	-31%		172,000	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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	8,051		9,021	12%		13,000	44%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	247,963		174,829	-29%		195,000	12%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	393		262	-33%		300	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	247,963		174,829	-29%		195,000	12%



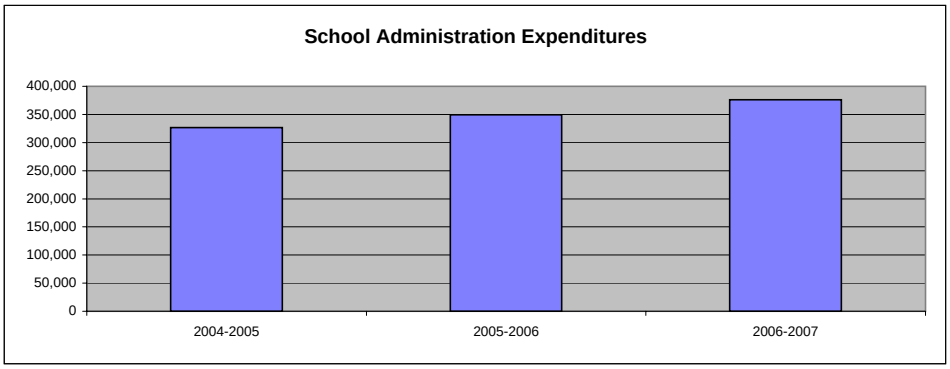
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	313,803		334,891	7%		347,000	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	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	12,884		14,434	12%		19,000	32%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	326,687		349,325	7%		376,000	8%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	518		523	1%		578	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	326,687		349,325	7%		376,000	8%



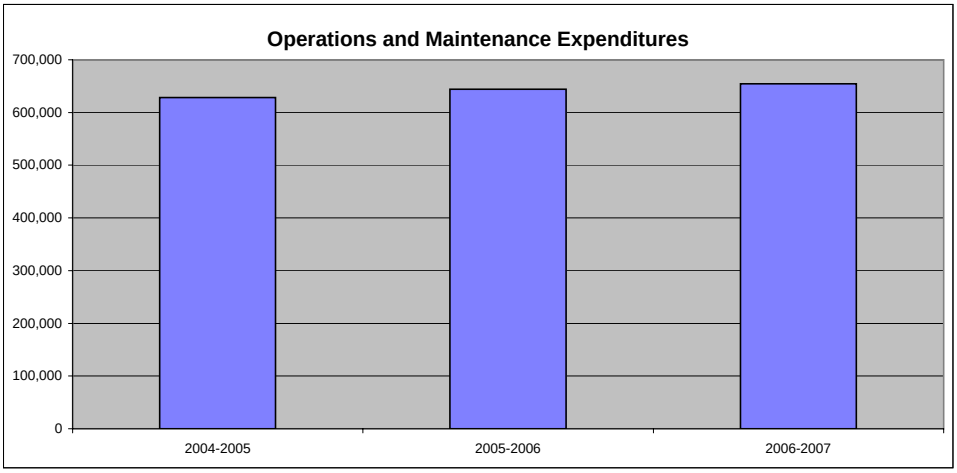
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	304,395		347,537	14%		360,500	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	301,308		283,745	-6%		265,000	-7%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Training	0		0	0%		3,195	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	11,241		164	-99%		0	-100%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	11,272		12,630	12%		16,000	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	628,216		644,076	3%		654,695	2%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	996		964	-3%		1,007	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	628,216		644,076	3%		654,695	2%



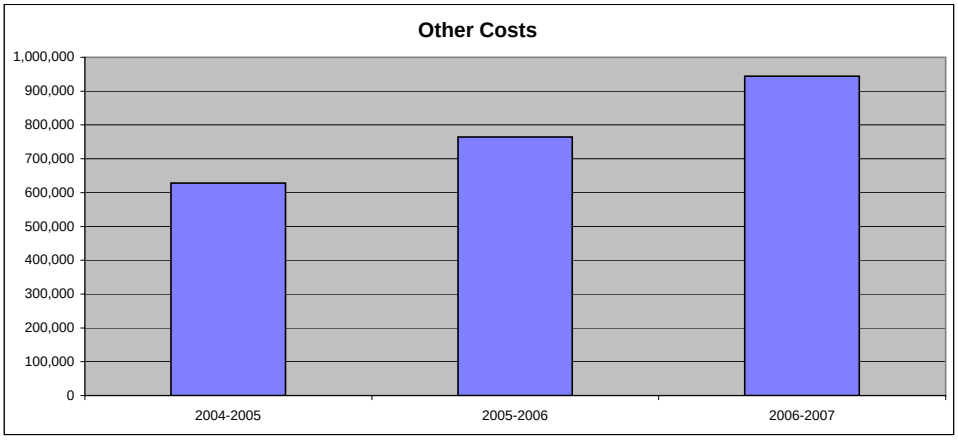
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	256,470		387,522	51%		464,500	20%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	337,629		341,899	1%		387,132	13%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	21,431		20,989	-2%		52,200	149%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	12,883		14,434	12%		20,000	39%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	628,413		764,844	22%		943,832	23%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	996		1,145	15%		1,452	27%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	628,413		764,844	22%		943,832	23%



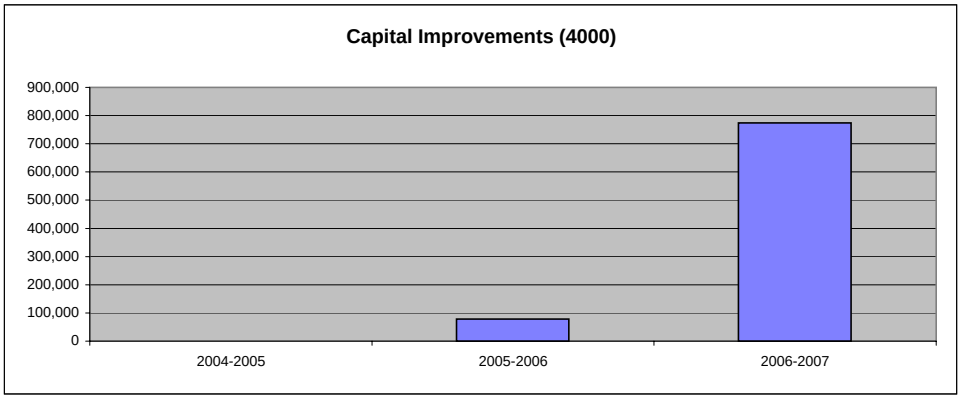
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Capital Improvements Expenditures (4000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	238		78,518	32891%		773,613	885%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	238		78,518	32891%		773,613	885%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	0		118	31063%		1,190	913%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	238		78,518	32891%		773,613	885%



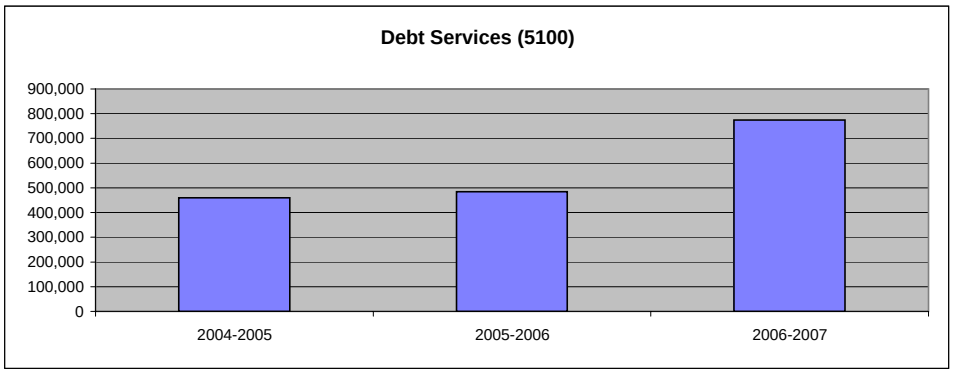
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Debt Services Expenditures (5100)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	459,101		484,805	6%		774,144	60%
Bond & 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	459,101		484,805	6%		774,144	60%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	728		726	0%		1,191	64%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	459,101		484,805	6%		774,144	60%



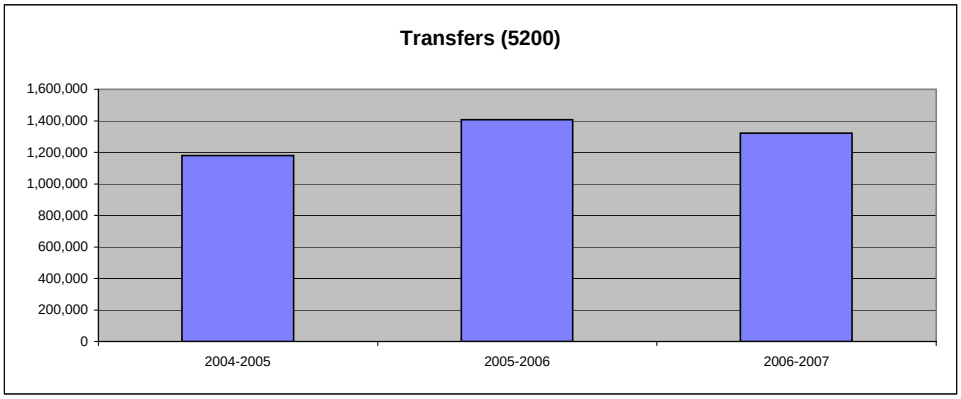
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	884,338		1,184,351	34%		1,166,936	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	295,943		222,000	-25%		155,000	-30%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	1,180,281		1,406,351	19%		1,321,936	-6%
Enrollment (FTE)*	631.0		668.0	6%		650.0	-3%
Amount per Pupil	1,870		2,105	13%		2,034	-3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,180,281		1,406,351	19%		1,321,936	-6%



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

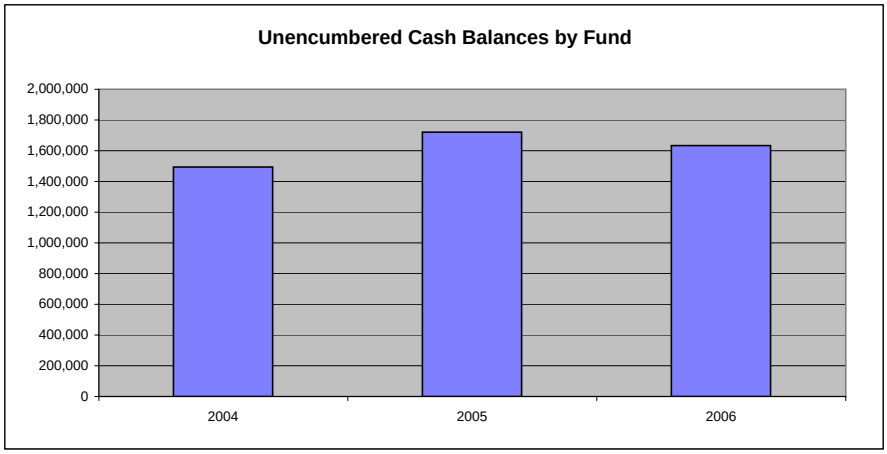
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 408

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	0	0	0
Federal Funds	0	0	0
Supplemental General	35,517	36,772	36,604
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	270,479	595,806	793,613
Driver Training	19,336	25,378	26,027
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	26,050	42,481	23,282
Professional Development	26,948	26,767	14,413
Parent Education Program	0	0	0
Summer School	38,709	47,072	35,110
Special Education	383,837	245,286	224,187
Vocational Education	0	0	0
Gifts/Grants	1,800	4,650	2,000
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	150,505	150,505	
Text Book & Student Material	41,482	57,026	
Bond & Interest 1	499,947	488,463	478,662
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,494,610	1,720,206	1,633,898
Enrollment (FTE)*	631.0	668.0	650.0
Amount per Pupil	2,369	2,575	2,514
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	1,494,610	1,720,206	1,633,898



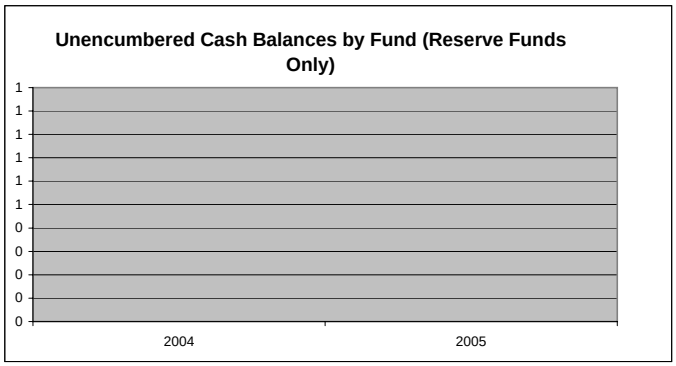
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, 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.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2004	July 1, 2005
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

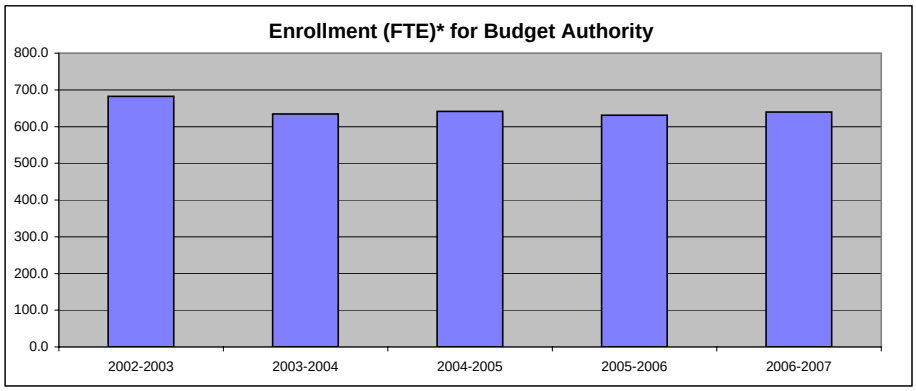


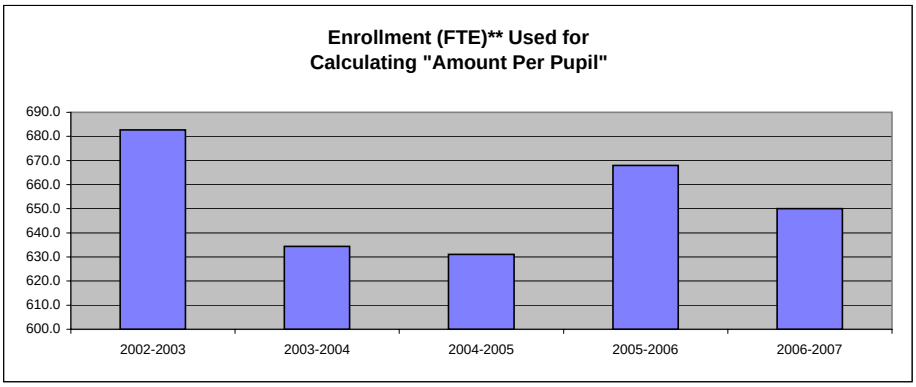
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

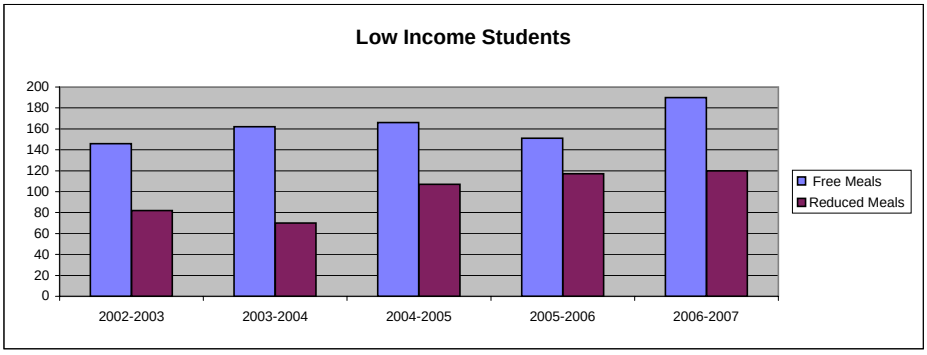
USD# 408

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	682.7	634.4	-7%	641.3	1%	631.0	-2%	640.0	1%
Enrollment (FTE)**	682.7	634.4	-7%	631.0	-1%	668.0	6%	650.0	-3%
Number of Students - Free Meals	146	162	11%	166	2%	151	-9%	190	26%
Number of Students - Reduced Meals	82	70	-15%	107	53%	117	9%	120	3%





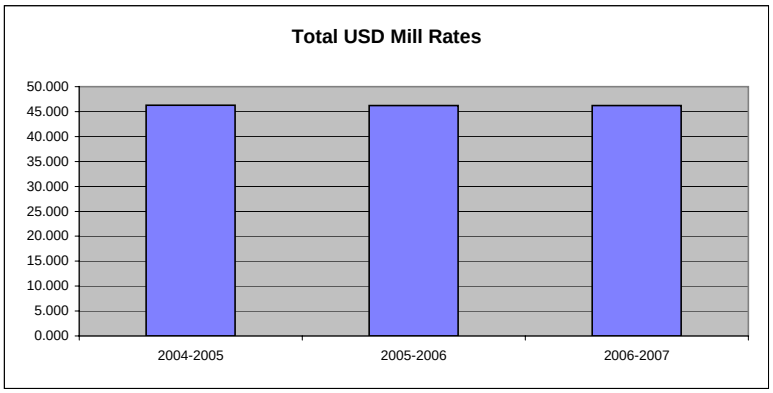


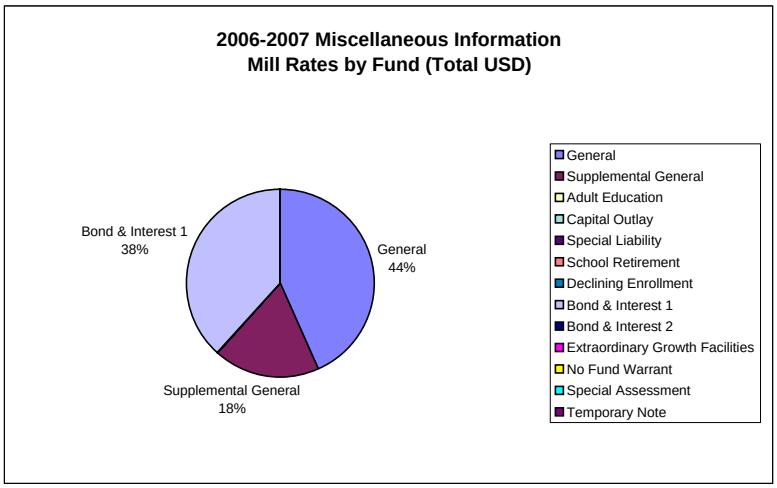
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

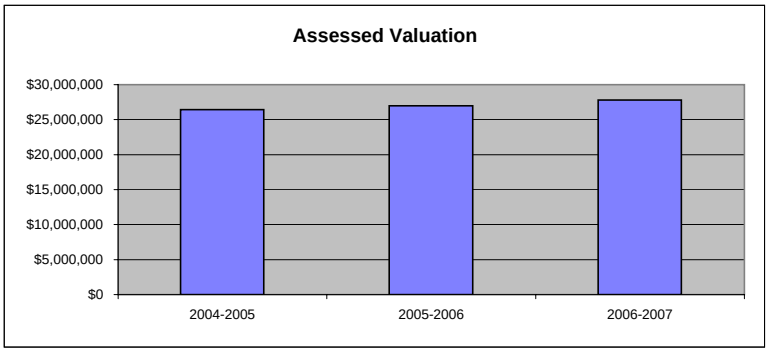
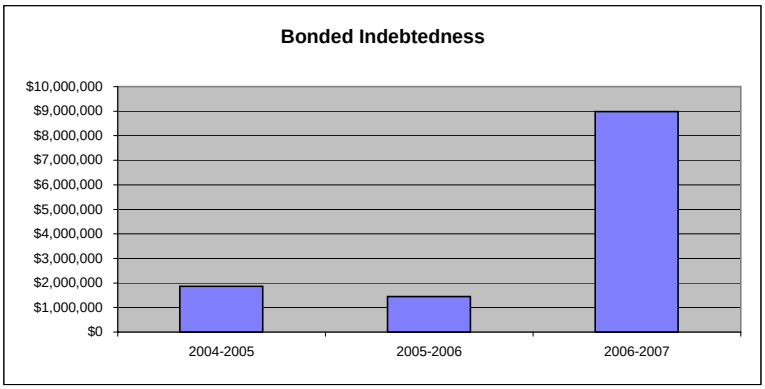
Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	15.700	15.765	8.539
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment		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
Bond & Interest 1	10.600	10.436	17.648
Bond & Interest 2	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	**46.300**	**46.201**	**46.187**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





USD# 408

Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$26,438,901	$26,975,204	$27,805,236
Bonded Indebtedness	$1,865,000	$1,445,000	$8,985,000