Budget Profile

2006-2007

USD 208 Trego County Schools

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- 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 #: 208

Introduction

The mission of Unified School District 208 – in cooperation and support of our community – is to develop capable, responsible citizens. The district motto is "Working Together, Educating All." Our students have a rich tradition of excellence, both in and out of the classroom. In recent years our schools have received many Building Standards of Excellence awards. Trego Community High School and Trego Grade School enjoy safe environments in which to participate in post season activities that keep the school spirit high. In 2005-06 school year we witnessed an individual state champion in wrestling, and state champion boys basketball and boys golf teams.

Modern, attractive facilities, including a $2.9 million capital improvement project, are proof that Trego County puts education as a top priority for the future. Nowhere is the African proverb "It takes a whole village to educate one child" more evident than in Trego County.

Board Members

President:	Deb Locke	527 Russell Avenue WaKeeney, KS 67672
Vice President:	Doug Malay	
Board Member:	Max Dirks	
Board Member:	Georgia Abbott	
Board Member:	Linda Crossland	
Board Member:	Doug Minson	
Board Member:	Glenn Riedel	

Key Staff

Superintendent:	Robert Scheib	supt208@usd208.org
Board Clerk:	Kathy Eberle	clerk208@usd208.org
Board Treasurer:	Sheryl Hillman	treas208@usd208.org
Curriculum Coordinating Council:	Cindy Malay	cmalay@usd208.org
Attorney:	Bernard Giefer	
Transportation Director	Ross Jamison	

The District's Accomplishments and Challenges

Accomplishments and Challenges:
District wide our test scores and attendance/graduation rates remain above the state average. The district is able to use the prior year's budget FTE factor for this year's budget. We have experienced steady decline in enrollment until last year when we were able to republish the budget to recapture an unexpected enrollment increase. The projection for this year is not as positive with a 10-student decline from the graduating senior class and this year's kindergarten class count. The increase for general expenditures in the school finance law passed by the Supreme Court is just over $34,000 or a 1% increase over last year for the district.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   The changes in capital improvements reflect construction and remodeling that were not covered under the bond issue.

2. Summary of General Fund Expenditures by Function
   In an effort to have more uniform accounting across the state, we have moved the posting line item for activity supplies from other into the supply line that applies.

3. Summary of Supplemental General Fund Expenditures by Function
   The LOB provides funding transfers to funds that are not fully funded by state aid.

4. Summary of General and Supplemental General Fund Expenditures by Function
   Since the food service transfer from the LOB is not considered instructional, the percentage of Supplemental General Instructional Expenditures is reduced.

5. Summary of Special Education Fund by Function
   Special Education expenditures continue to increase as regulations at the state level become more restrictive.

6. Instruction Expenditures (1000)
   Instructional expenditures are increasing as a direct result of computer purchases required as part of the change at the state level from pencil/paper assessments to on-line assessments.

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

8. General Administration Expenditures (2300)
   Our district has cut food service administration by going to a head cook model instead of a district level administrator.

9. School Administration Expenditures (2400)
   No change in FTE school administration.

10. Operations and Maintenance Expenditures (2600)
    Our district continues to cut costs by utilizing in-house maintenance personnel for renovations.

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

12. Capital Improvements (4000)
    The district uses capital outlay funding for upgrades to district facilities not covered in the recent bond election. This summer we were able to purchase needed transportation upgrades and a new vent system in the grade school kitchen.

13. Debt Services (5000)
    Funds are collected locally for the bond issue to upgrade facilities. At the time the bonds were passed USD 208 was a 16% state aid district on bonds. Today with the increase in valuation and declining enrollment, we no longer qualify for state aid on the bond issue.

14. Miscellaneous Information Unencumbered Cash Balance by Fund
    Cash balances are maintained in funds as allowed by law.

15. Reserve Funds Unencumbered Cash Balance
    There are no reserved fund balances.

16. Other Information - FTE
    I am very concerned that our FTE is again declining based on the size of the outgoing and incoming classes.

17. Miscellaneous Information Mill Rates by Fund
    Our local mill rate has not increased for three years. Increases in funds have come through changes in funding law and increased valuation.

18. Other Information – Assessed Valuation and Bonded Indebtedness
    We continue to pay off $90-95,000 in principal each year on our 20 year bond issue. Of course that amount will increase as interest decreases on the amount of the debt.

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)

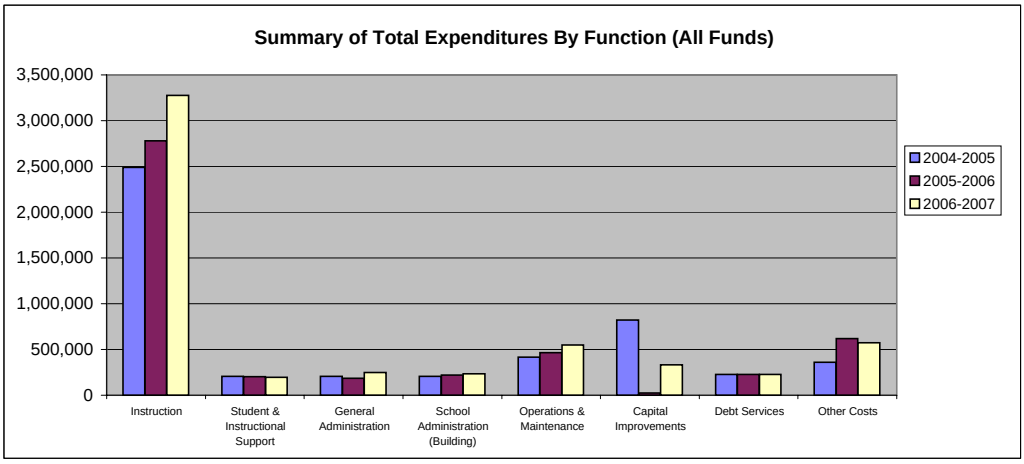
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,490,194	50%	2,778,441	59%	12%	3,274,566	58%	18%
Student & Instructional Support	207,732	4%	201,065	4%	-3%	194,736	3%	-3%
General Administration	206,734	4%	186,586	4%	-10%	247,053	4%	32%
School Administration (Building)	207,250	4%	221,236	5%	7%	235,011	4%	6%
Operations & Maintenance	415,395	8%	466,221	10%	12%	549,823	10%	18%
Capital Improvements	821,062	17%	24,717	1%	-97%	332,872	6%	1247%
Debt Services	226,845	5%	228,033	5%	1%	227,633	4%	0%
Other Costs	359,031	7%	619,558	13%	73%	573,511	10%	-7%
Total Expenditures	4,934,243	100%	4,725,857	100%	-4%	5,635,205	100%	19%
Amount per Pupil	$12,917		$11,874		-8%	$14,713		24%

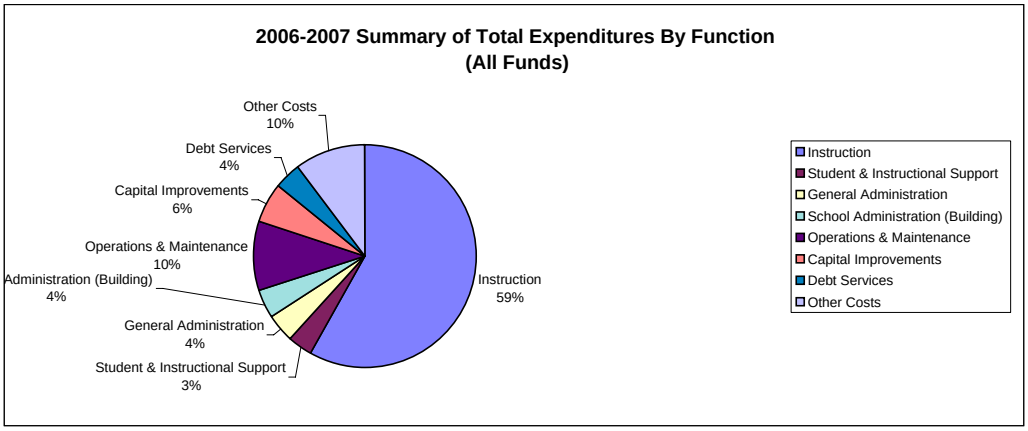
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

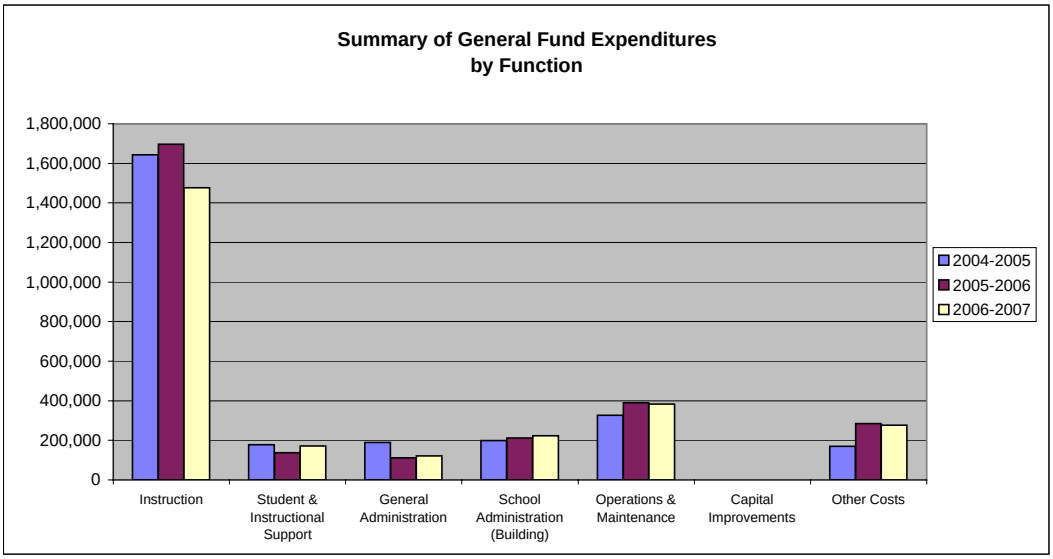


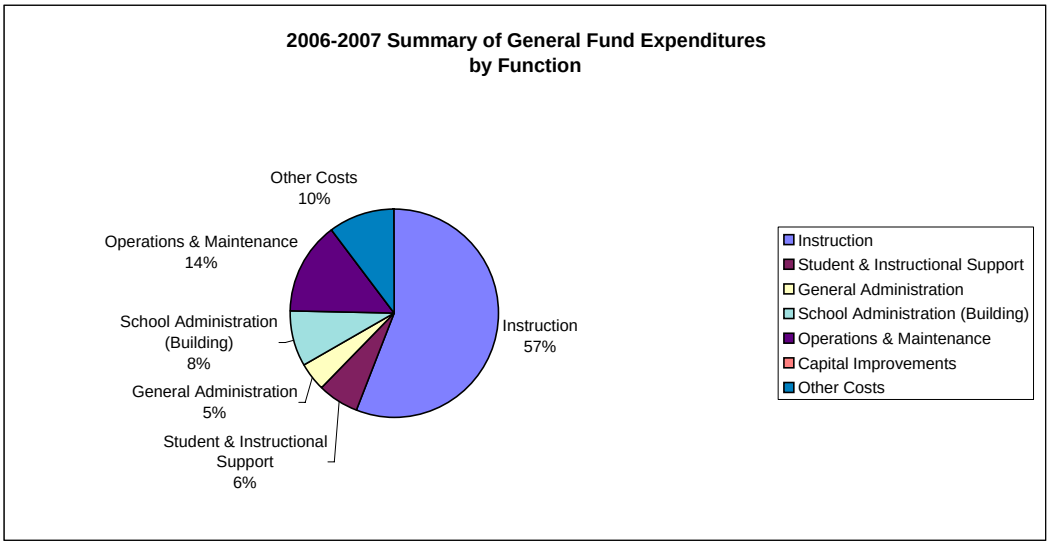


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,643,484	61%	1,695,922	60%	3%	1,476,978	56%	-13%
Student & Instructional Support	177,820	7%	137,920	5%	-22%	171,734	6%	25%
General Administration	189,794	7%	111,031	4%	-41%	121,373	5%	9%
School Administration (Building)	198,197	7%	211,435	7%	7%	222,953	8%	5%
Operations & Maintenance	327,270	12%	390,404	14%	19%	382,685	14%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	170,202	6%	284,781	10%	67%	275,914	10%	-3%
Total Expenditures	2,706,767	100%	2,831,493	100%	5%	2,651,637	100%	-6%
Amount per Pupil	$7,086		$7,114		0%	$6,923		-3%

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

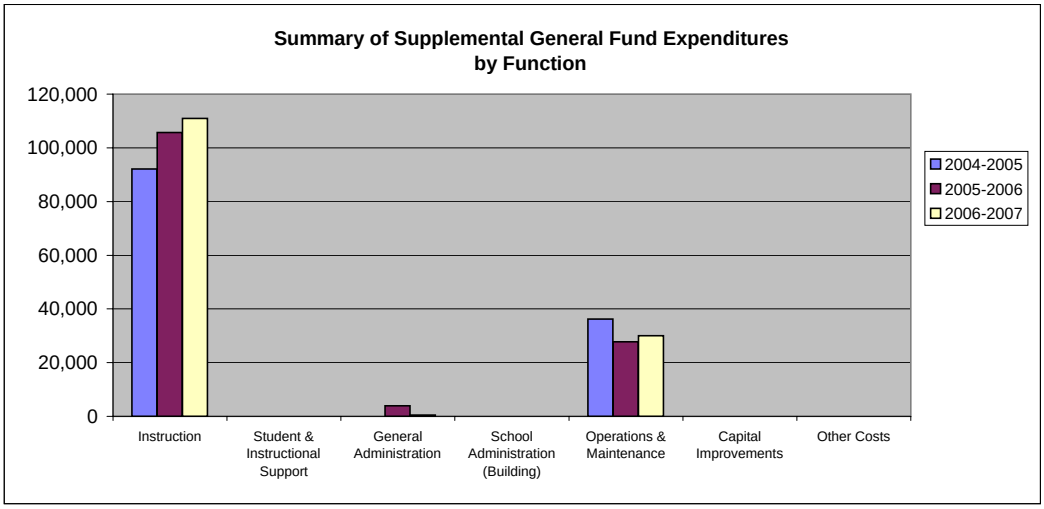


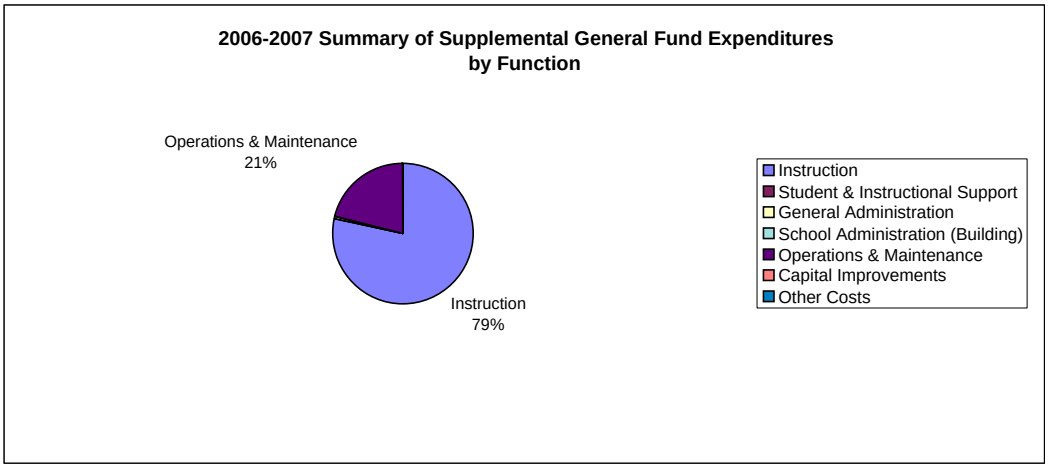


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	92,065	72%	105,710	77%	15%	111,000	78%	5%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	3,920	3%	0%	500	0%	-87%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	36,279	28%	27,822	20%	-23%	30,000	21%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	128,344	100%	137,452	100%	7%	141,500	100%	3%
Amount per Pupil	$336		$345		3%	$369		7%

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





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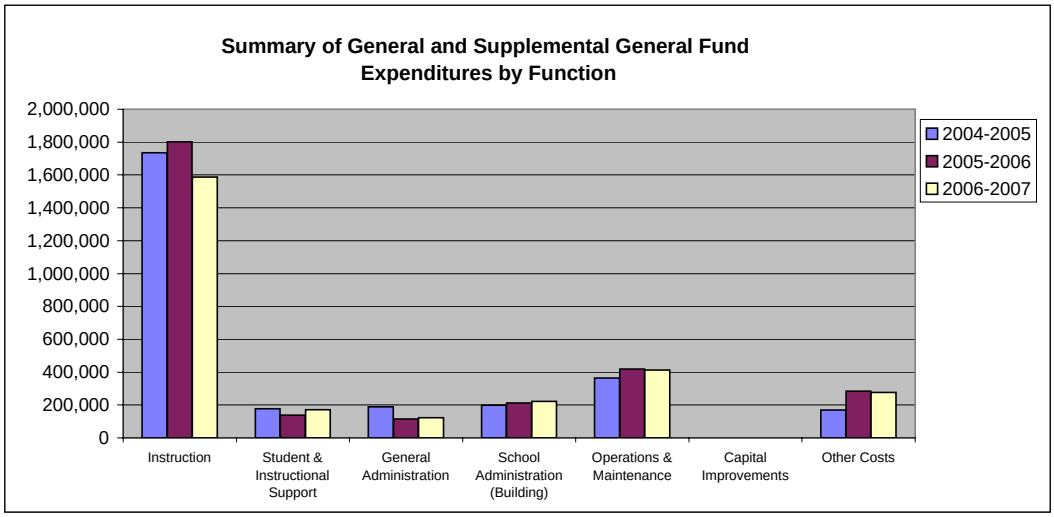
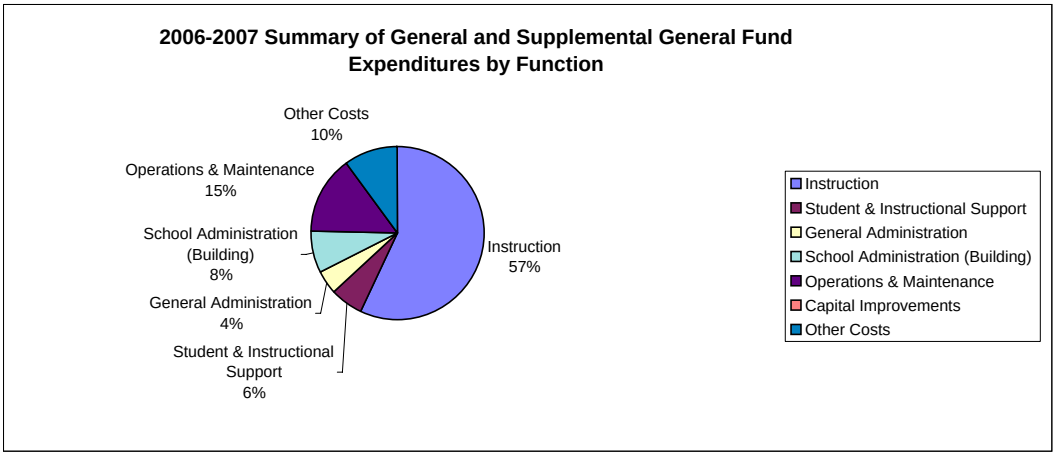
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,735,549	61%	1,801,632	61%	4%	1,587,978	57%	-12%
Student & Instructional Support	177,820	6%	137,920	5%	-22%	171,734	6%	25%
General Administration	189,794	7%	114,951	4%	-39%	121,873	4%	6%
School Administration (Building)	198,197	7%	211,435	7%	7%	222,953	8%	5%
Operations & Maintenance	363,549	13%	418,226	14%	15%	412,685	15%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	170,202	6%	284,781	10%	67%	275,914	10%	-3%
Total Expenditures	2,835,111	100%	2,968,945	100%	5%	2,793,137	100%	-6%
Amount per Pupil	$7,422		$7,460		1%	$7,293		-2%

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.

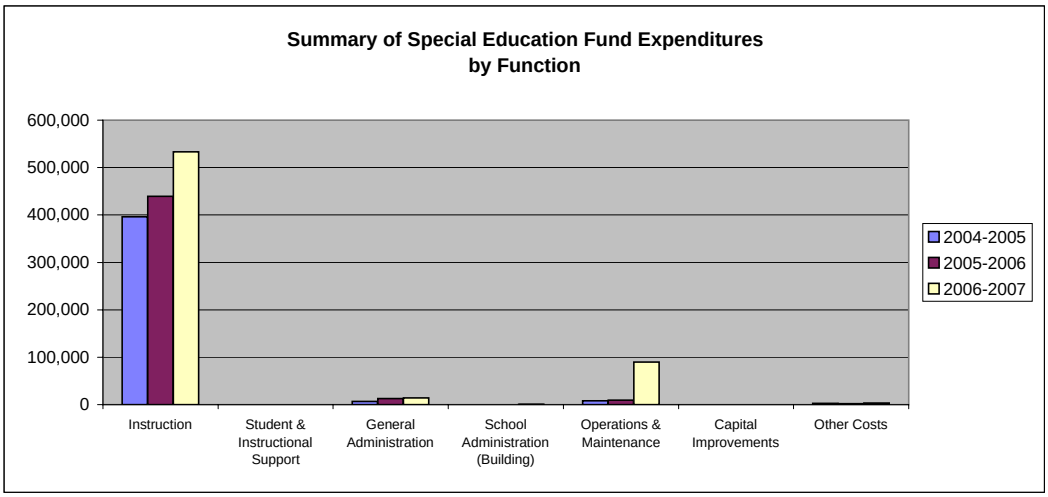


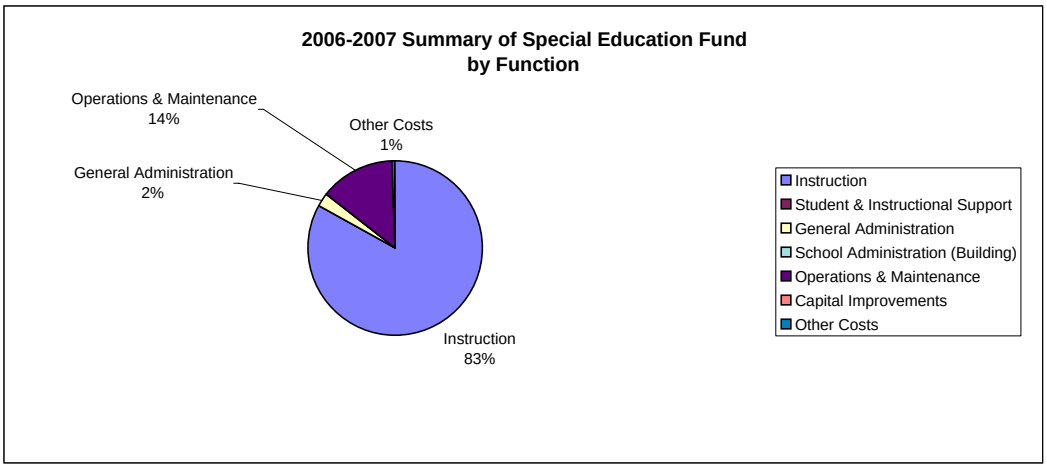


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	396,258	96%	439,047	95%	11%	533,144	83%	21%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	6,550	2%	12,932	3%	97%	14,500	2%	12%
School Administration (Building)	107	0%	252	0%	136%	350	0%	39%
Operations & Maintenance	8,041	2%	9,412	2%	17%	89,548	14%	851%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,032	1%	2,346	1%	-23%	3,600	1%	53%
Total Expenditures	413,988	100%	463,989	100%	12%	641,142	100%	38%
Amount per Pupil	$1,084		$1,166		8%	$1,674		44%

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.)

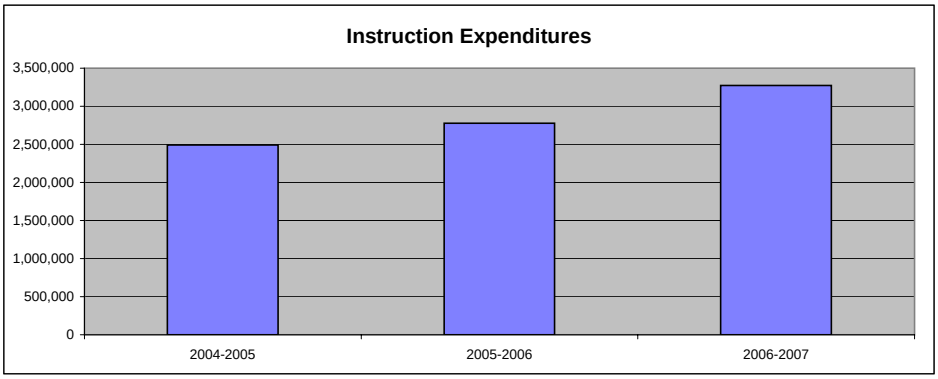


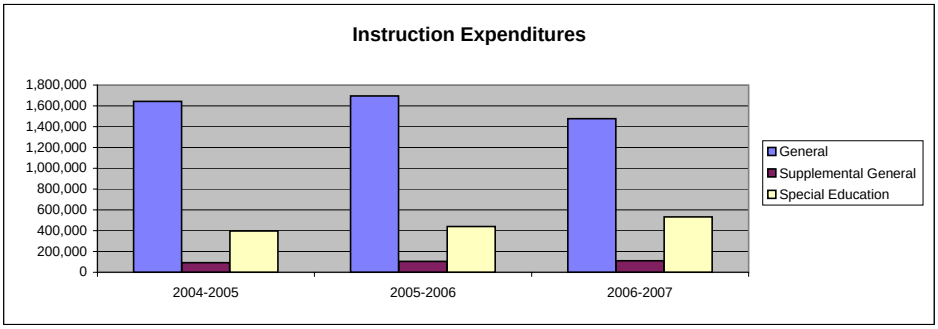


USD# 208

Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,643,484		1,695,922	3%		1,476,978	-13%
Federal Funds	127,947		277,949	117%		403,920	45%
Supplemental General	92,065		105,710	15%		111,000	5%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			38,191			110,490	189%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	11,090		0	-100%		342,596	0%
Driver Education	17,881		19,152	7%		22,670	18%
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%		17,957	0%
Special Education	396,258		439,047	11%		533,144	21%
Vocational Education	99,419		106,298	7%		118,300	11%
Gifts/Grants	10,899		566	-95%		20,872	3588%
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	91,151		95,606	5%		116,639	22%
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	2,490,194		2,778,441	12%		3,274,566	18%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	6,519		6,981	7%		8,550	22%
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	2,490,194		2,778,441	12%		3,274,566	18%





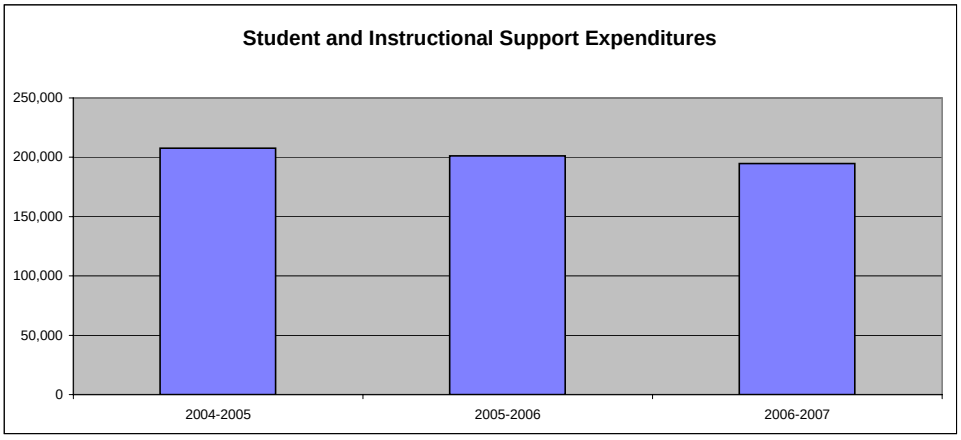
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	177,820		137,920	-22%		171,734	25%
Federal Funds	648		0	-100%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			30,002			0	-100%
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	1,336		7,913	492%		7,769	-2%
Parent Education Program	0		0	0%		3,383	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	300		300	0%		2,000	567%
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	7,684		8,058	5%		9,850	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	19,944		16,872	-15%			
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	207,732		201,065	-3%		194,736	-3%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	544		505	-7%		508	1%
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	207,732		201,065	-3%		194,736	-3%
Amount per Pupil	$544		$505	-7%		$508	1%



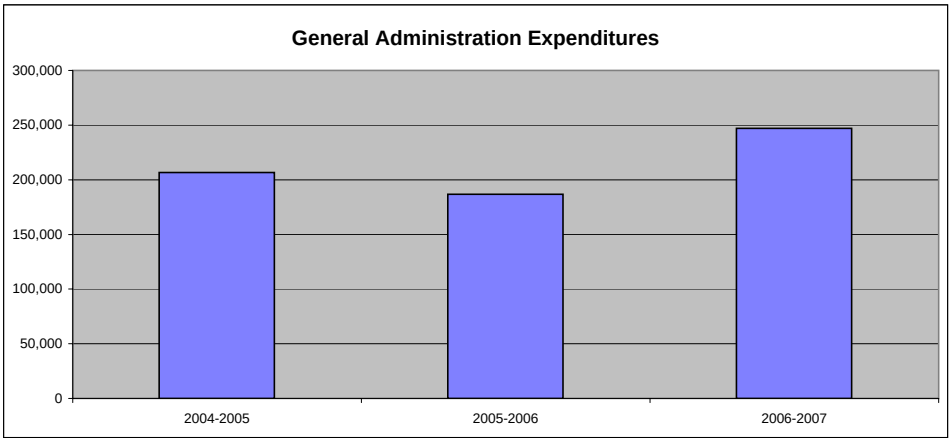
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	189,794		111,031	-41%		121,373	9%
Federal Funds	0		51,730	0%		102,180	98%
Supplemental General	0		3,920	0%		500	-87%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,743		0	-100%		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	6,550		12,932	97%		14,500	12%
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	6,647		6,973	5%		8,500	22%
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	206,734		186,586	-10%		247,053	32%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	541		469	-13%		645	38%
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	206,734		186,586	-10%		247,053	32%



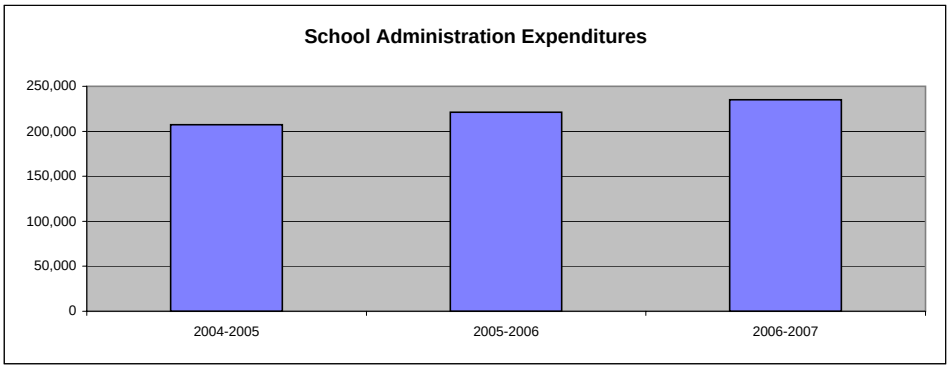
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	198,197		211,435	7%		222,953	5%
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	18		47	161%		100	113%
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	107		252	136%		350	39%
Vocational Education	92		234	154%		300	28%
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	8,836		9,268	5%		11,308	22%
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	207,250		221,236	7%		235,011	6%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	543		556	2%		614	10%
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	207,250		221,236	7%		235,011	6%



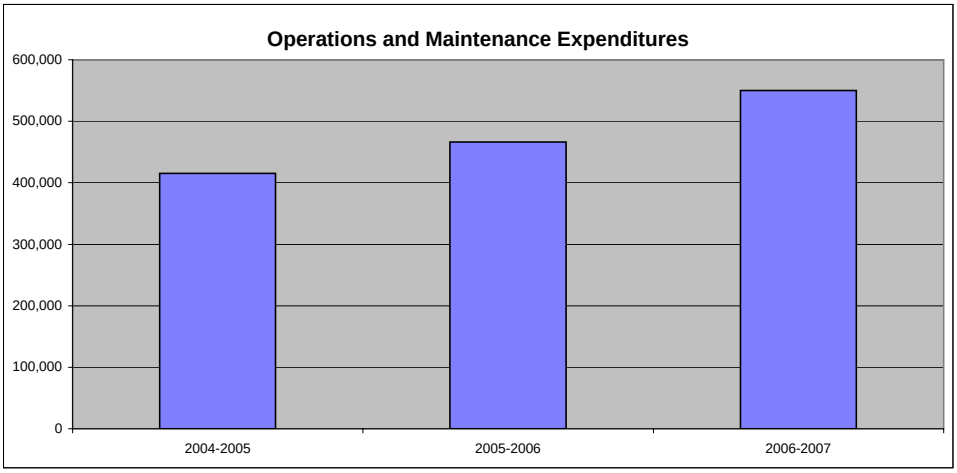
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	327,270		390,404	19%		382,685	-2%
Federal Funds	2,792		2,199	-21%		1,955	-11%
Supplemental General	36,279		27,822	-23%		30,000	8%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	11,166		0	-100%		0	0%
Driver Training	2,245		2,538	13%		6,074	139%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	14,692		18,042	23%		20,200	12%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	8,041		9,412	17%		89,548	851%
Vocational Education	7,002		9,607	37%		11,761	22%
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	5,908		6,197	5%		7,600	23%
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	415,395		466,221	12%		549,823	18%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	1,087		1,171	8%		1,436	23%
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	415,395		466,221	12%		549,823	18%



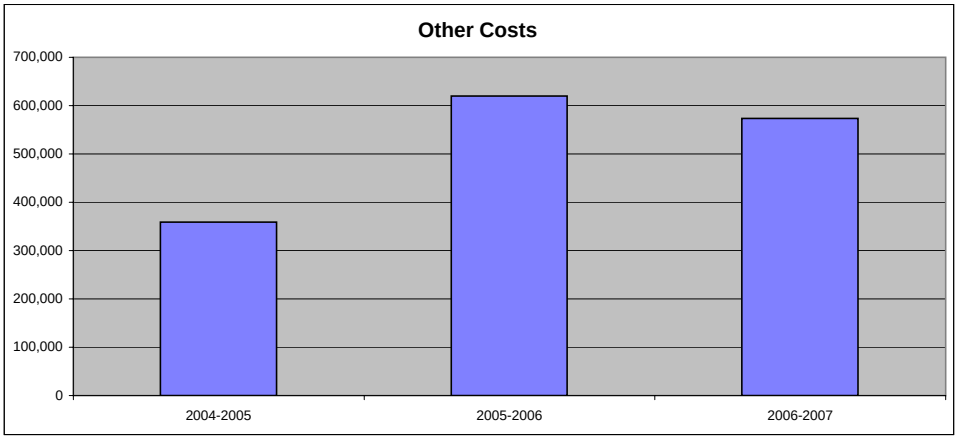
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	170,202		284,781	67%		275,914	-3%
Federal Funds	0		0	0%		689	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		139,650	0%		40,000	-71%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	176,455		182,983	4%		241,407	32%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	3,032		2,346	-23%		3,600	53%
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	9,342		9,798	5%		11,901	21%
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	359,031		619,558	73%		573,511	-7%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	940		1,557	66%		1,497	-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	359,031		619,558	73%		573,511	-7%



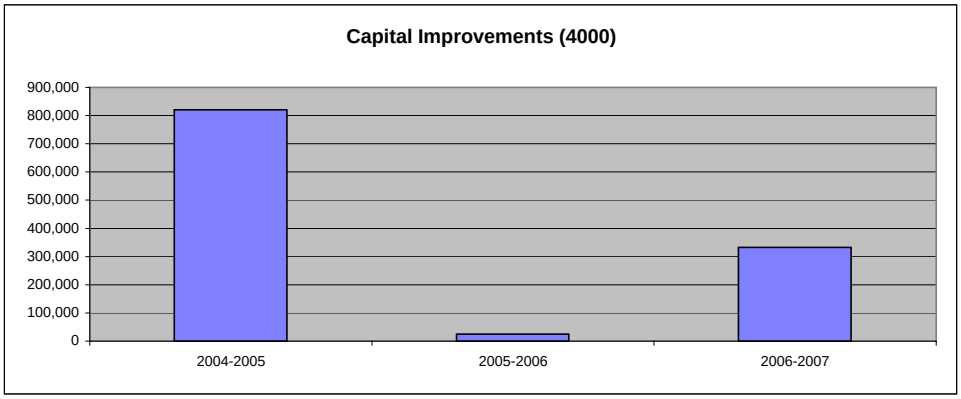
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	821,062		24,717	-97%		332,872	1247%
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	821,062		24,717	-97%		332,872	1247%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	2,149		62	-97%		869	1299%
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	821,062		24,717	-97%		332,872	1247%



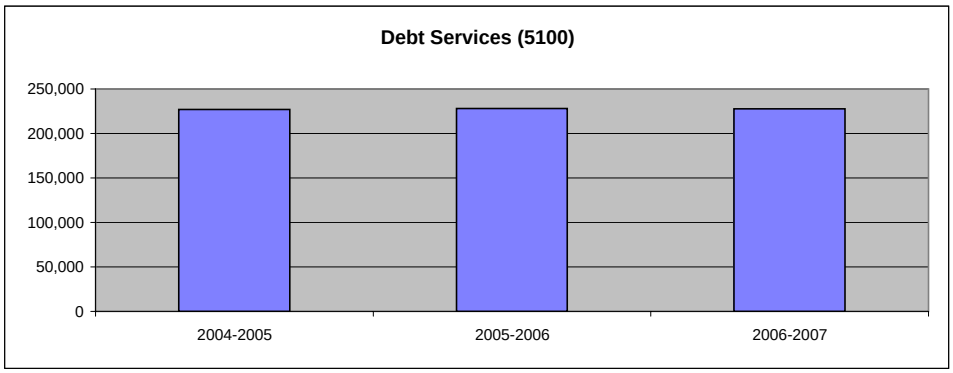
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	226,845		228,033	1%		227,633	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	226,845		228,033	1%		227,633	0%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	594		573	-4%		594	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	226,845		228,033	1%		227,633	0%



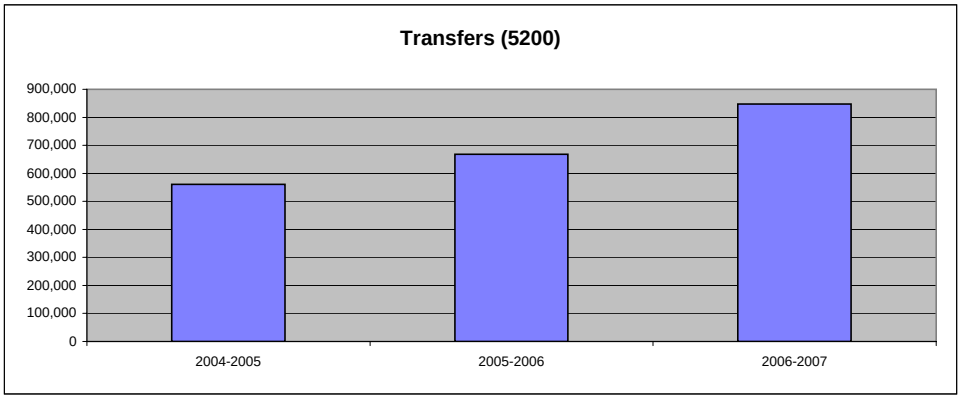
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	257,636		351,087	36%		470,557	34%
Federal Funds	0		0	0%		0	0%
Supplemental General	303,139		317,548	5%		377,000	19%
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	560,775		668,635	19%		847,557	27%
Enrollment (FTE)*	382.0		398.0	4%		383.0	-4%
Amount per Pupil	1,468		1,680	14%		2,213	32%
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	560,775		668,635	19%		847,557	27%



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

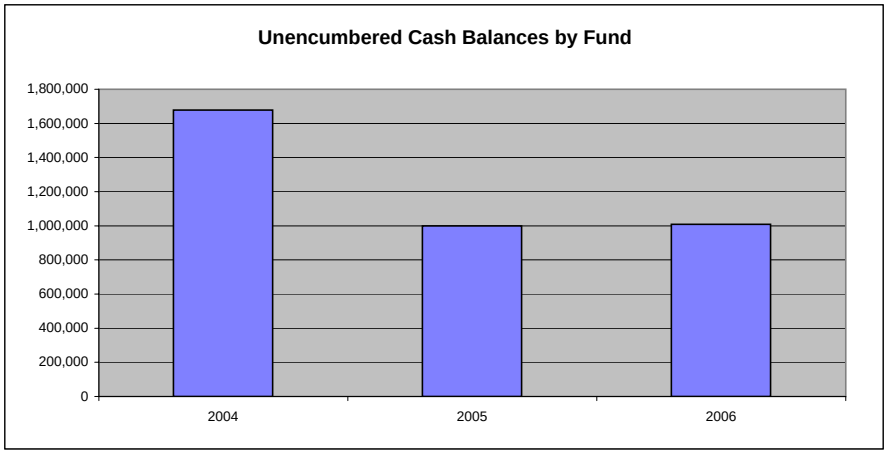
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 208

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	0	0	255
Federal Funds	840	1,372	85
Supplemental General	26,483	20,698	19,910
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,180,647	502,341	571,534
Driver Training	10,901	9,022	9,023
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	50,868	51,373	52,574
Professional Development	17,018	15,682	7,769
Parent Education Program	883	883	883
Summer School	17,957	17,957	17,957
Special Education	105,105	107,541	94,742
Vocational Education	0	0	361
Gifts/Grants	13,828	13,771	22,872
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	66,457	68,450	
Text Book & Student Material	-2,496	-2,552	
Bond & Interest 1	189,129	192,306	211,003
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,677,620	998,844	1,008,968
Enrollment (FTE)*	382.0	398.0	383.0
Amount per Pupil	4,392	2,510	2,634
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	1,677,620	998,844	1,008,968



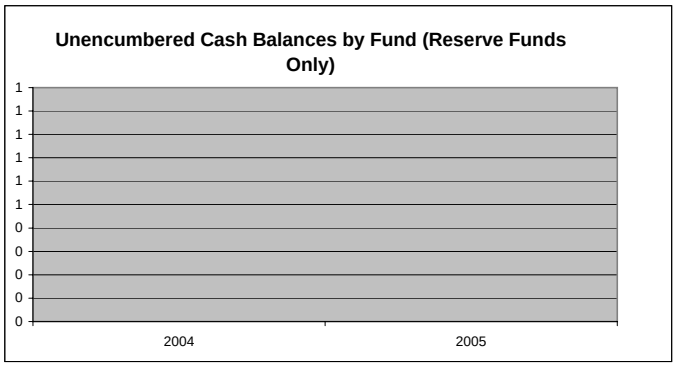
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

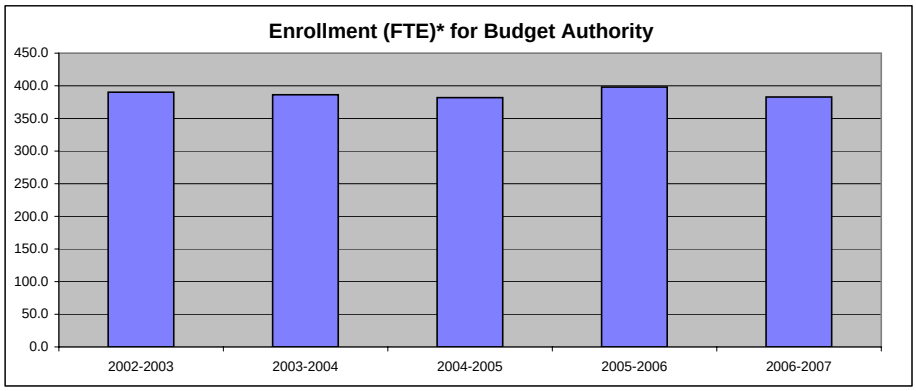


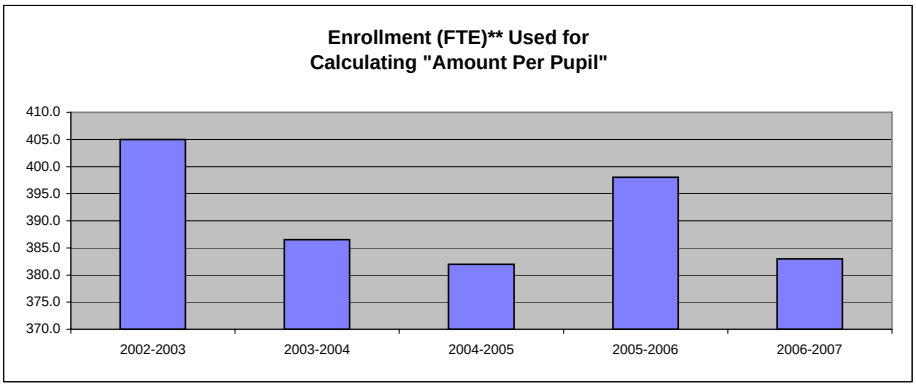
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

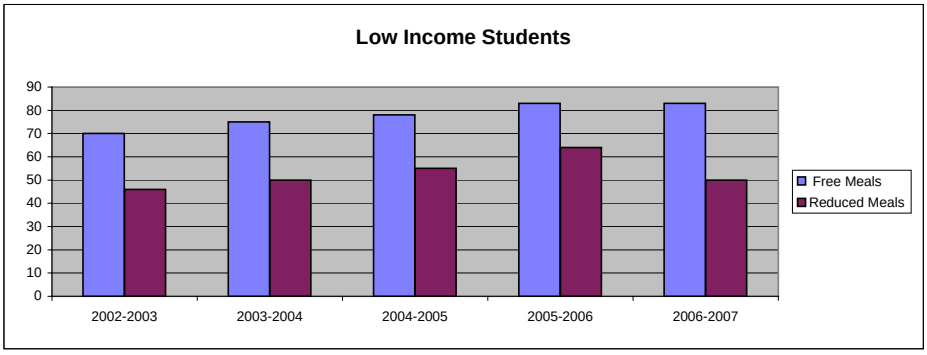
USD# 208

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)*	390.0	386.5	-1%	382.0	-1%	398.0	4%	383.0	-4%
Enrollment (FTE)**	405.0	386.5	-5%	382.0	-1%	398.0	4%	383.0	-4%
Number of Students - Free Meals	70	75	7%	78	4%	83	6%	83	0%
Number of Students - Reduced Meals	46	50	9%	55	10%	64	16%	50	-22%





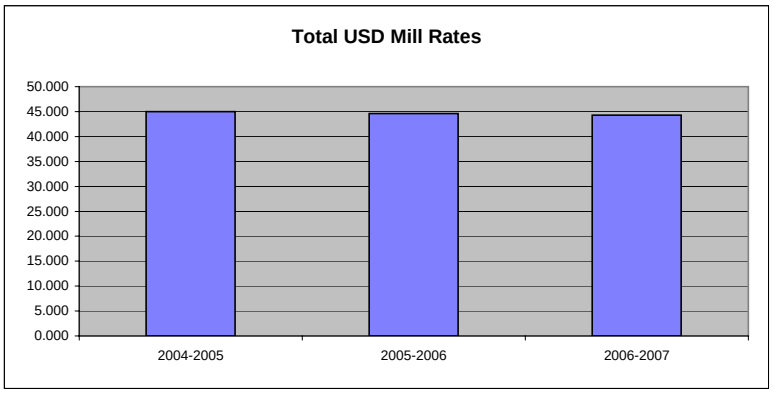


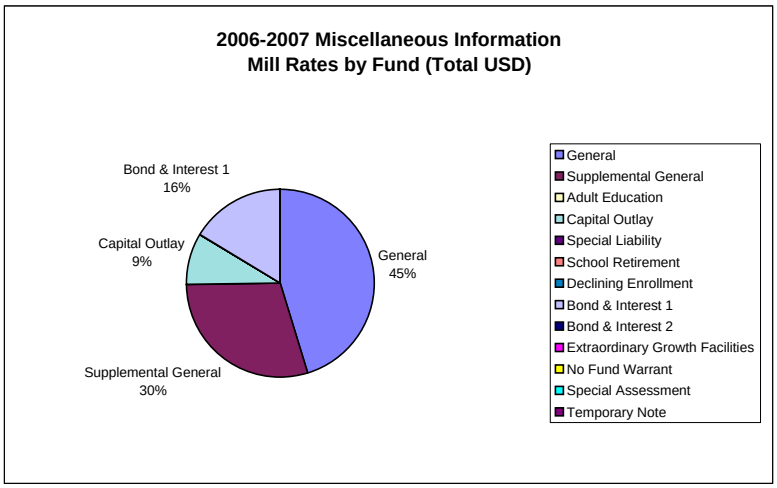
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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	13.897	13.358	13.087
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
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	7.110	7.226	7.199
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	**45.007**	**44.584**	**44.286**
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	2.988	3.000	4.497
Recreation Commission Employee Benefit	0.486	0.099	0.000
TOTAL OTHER	**3.474**	**3.099**	**4.497**





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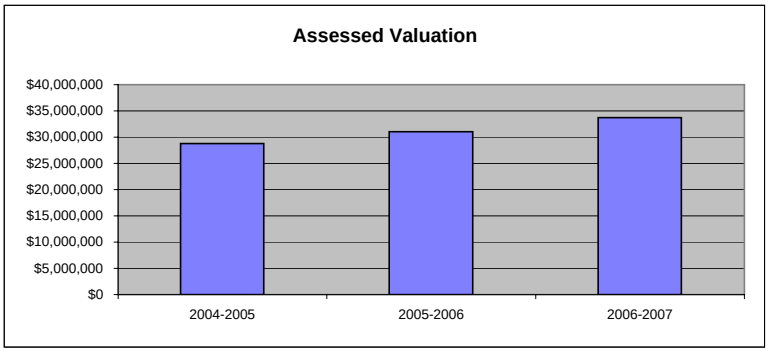
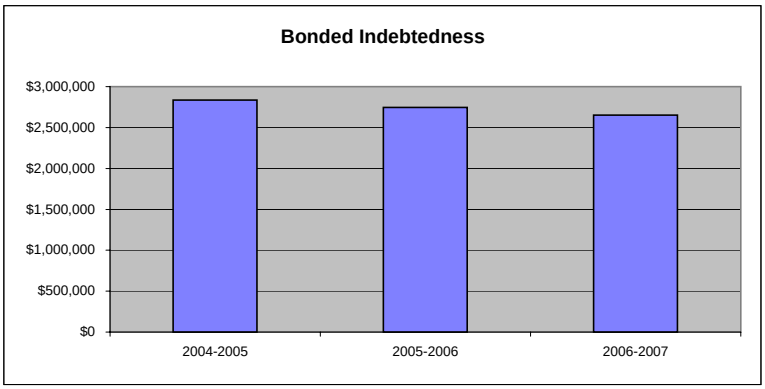
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$28,784,035	$31,065,703	$33,692,928
Bonded Indebtedness	$2,835,000	$2,745,000	$2,650,000