Budget Profile
2005-2006

USD 428

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)

2005-2006 Budget General Information
USD #: _428____

Introduction

Welcome to the USD 428 Budget Summary. We have attempted provide information relative to the charts and graphs relating to our 2005-2006 budget. Should you have any questions concerning the budget, please contact the one of the following people.

Dr. Tom Vernon
Superintendent
620-793-1500

Daniel J. Brungardt
Director of Business and Operations/Federal Programs
620-793-1500

Ruth Heinrichs
Director of Curriculum and Instruction
620-793-1500

Board Members

Dwight Young, President	793-7052
Kevin Mauler	793-6804
Jean Cavanaugh, Vice-President	793-3150
David Holste	793-3100
Homer Kruckenberg	793-6108
Barbara McPherson	793-9237
Mark Rondeau	792-7097

Key Staff

Superintendent:	Dr. Tom Vernon
Business Office Staff:	Daniel J. Brungardt
Curriculum & Instruction Staff:	Ruth Heinrichs

The District's Accomplishments and Challenges

Accomplishments: Article from the Great Bend Tribune reprinted with permission (8/30/05) from Dale Hogg, Editor.

Great Bend Gets A+

-- Great Bend Schools Improved in Reading, Math Proficiency --

By Susan Thacker, Tribune Reporter

Great Bend USD 428 has received national recognition for its academic achievements, Superintendent Tom Vernon said Wednesday.

A national research agency announced Great Bend was one of 22 Kansas school districts recognized for narrowing the gap between Hispanic and white students, while improving the test

scores of both groups. Great Bend also narrowed the gap between economically disadvantaged and non-economically disadvantaged students.

The recognition came from Standard & Poor's, which is best-known as one of he world's foremost providers of independent credit ratings and investment research. During the last legislative session, Gov. Kathleen Sebelius asked for money for Standard & Poor's to do a "best practices audit" for the state of Kansas.

The recognition came as a welcome surprise. "We didn't apply for this," Vernon said.

"This is district-wide recognition, said Ruth Heinrichs, director of curriculum and instruction for USD 428. "Students, parents, teachers, principals, and administrators -- it has taken everybody to reach this kind of recognition."

To be recognized, a district must:

- serve all grades, K through 12;
- reduce the achievement gap in overall reading and math proficiency between one or more subgroups of students by more than 5 percent between the 2002-03 and 2003-04 school years; and
- simultaneously raise the overall proficiency rates of both groups being compared.

The federal No Child Left Behind act requires school districts to improve reading and math proficiency each year. The goal is to have 100 percent of the students proficient in these skills by 2014. In addition to rating the proficiency of all students in the district, the Kansas Department of Education looks at any subgroup of 30 or more students.

In 2003, the target to hit was 51.2 percent proficiency in reading and 46.8 percent proficiency in math for students in grades K-8. The target for grades 9-12 is lower, but increases more sharply each year as both groups move toward 100 percent in 2014.

The gap between Hispanic and white students was reduced by 14.6 percent, and the gap between the economically disadvantaged and non-economically disadvantaged students was reduced 11.7 percent.

Great Bend's proficiency in reading increased from 65.8 to 71.0 overall. In the subgroups, white students' proficiency increased from 71.2 to 72.2 percent, and Hispanic students' proficiency increased from 48.4 percent to 70.1 percent.

Economically disadvantaged students improved from 51.2 percent to 66.2 percent.

On math assessments, Great Bend's overall proficiency increased from 50.8 percent to 70.4 percent. White students' proficiency increased from 56.5 percent to 73.2 percent; Hispanic students' proficiency increased from 36.1 to 60.9 percent. The proficiency for economically disadvantaged students rose from 38.6 percent to 64.1 percent.

Heinrichs said programs that led to the improvements were already in place before 2003, and they're paying off. Reading programs such as Direct Instruction and Success For All, and math programs such as Math Wings, have been used for several years by schools eligible for federal Title I funds. Park and Riley elementary schools receive Title I money because of the number of economically disadvantaged and/or migrant students there.

Dan Brungardt, director of business and finance, was in charge of curriculum and instruction last year. He also manages the district's federal programs. Brungardt said that schools strive to meet

AYP -- a measure of Adequate Yearly Progress -- in all subgroups each year as they move toward the 100 percent proficiency goal of NCLB.

"Each school has a School Improvement Team that tailors programs to the students' needs," Brungardt said, noting Lincoln Elementary became a Success For All school in 2004.

In 2003, Great Bend failed to make AYP as a district, because of low scores in some subgroups. In 2004, Great Bend not only made AYP, but four schools achieved the Kansas Standard of Excellence in reading and/or math. The four schools were Riley, Park, and Jefferson elementary schools and Great Bend Middle School.

Vernon said the improvements were made prior to increased state funding for education, but they were not without a cost to the community. The district had to increase its supplemental budget, also called the Local Option Budget, each year the Legislature failed to increase school funding, he said.

Part of the new funding is earmarked for more bilingual teachers and to implement all-day kindergarten district-wide in an effort to continue to achieve AYP.

The level of proficiency expected continues to rise.

Challenges:

USD 428 had experienced several years of declining enrollment prior to the 2003-2004 school year. For the 2003-2004 school year Great Bend schools saw an increase in enrollment of approximately 60 students FTE. However, for the 2004-2005 school year, Great Bend schools had an enrollment decline of approximately 35 students. This year the enrollment should stay flat.

USD 428 health insurance plan is partially self-insured. So far the district has been able to offer its employees a good deal on insurance while holding the line on premium costs. However, because the district pays 95% of a single insurance premium and 50% of employee plus premiums, the cost to the district will continue to rise as premiums rise.

Energy usage and management has become an area of rising concern to the district. USD 428 pays more than $500,000 per year on energy usage. Great Bend schools have embarked on an energy management plan known as "Energy Education" in order to control these costs. Energy Education is a four-year plan to teach people about energy consumption, catch energy waste as early as possible and to put dollars saved on energy back into the classrooms.

Another challenge to the district is the continuing change in economic status of our families. The number families and the percentage of families on free or reduced lunches in the district continues to climb. Currently, we have about 45% of our families on free lunches alone.

Supplemental Information for the Following Tables

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

   The percentage of money spent on instruction remains constant. General administration dollars dropped due to a change in personnel at the Central Office. Building administration decreased due to administrative changes. Capital improvements are lower but are expected to increase the next two years.

2. Summary of General Fund Expenditures by Function
   The general fund expenditures mirror the expenditures of all funds. The general fund for the 2004-2005 school year is similar to that of the 2005-2006 school year. With the exception of the transfers from General Fund to At-Risk, and At-risk K-4

3. Summary of Supplemental General Fund Expenditures by Function
   USD 428 spends the major portion of its supplemental general fund on the instructional line. Great Bend uses the 25% LOB that is lower than the 27% allowed by law.

4. Summary of General and Supplemental General Fund Expenditures by Function
   It is the goal of USD 428 to maintain similar percentages of spending in each function. We are always looking for way to direct more money to the classroom level to be spent directly on students.

5. Summary of Special Education Fund by Function
   USD 428 currently is the sponsor for the Special Ed. Coop. These cost continue to rise based on the needs of the students.

6. Instruction Expenditures (1000)
   The district's General Fund actually increased for the 2005-2006 due to legislative action. The largest percentage of the increase will go directly to instruction.

7. Student and Instructional Support Expenditures (2100 & 2200)
   These funds are used to facilitate student learning indirectly. These funds cover the cost of Guidance, Library, and support expenditures

8. General Administration Expenditures (2300)
   The expenditures continue to stay comparatively flat.

9. School Administration Expenditures (2400)
   The expenditures continue to stay comparatively flat

10. Operations and Maintenance Expenditures (2600)
    These expenditures continue to stay comparatively flat with the exception of increased fuel cost and other misc. operating cost.

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

12. Capital Improvements (4000)
    Capital Improvements this year will be a study to look at the future of Washington Elementary School and Morrison Elementary School
13. Debt Services (5000)
    Due to an increase in valuation the increase in the state factor for bonds the district levy for the bond issue decreased.
14. Miscellaneous Information Unencumbered Cash Balance by Fund

15. Reserve Funds Unencumbered Cash Balance
    USD 428 is looking at increasing the Reserve balance to 6% of its budget.

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)

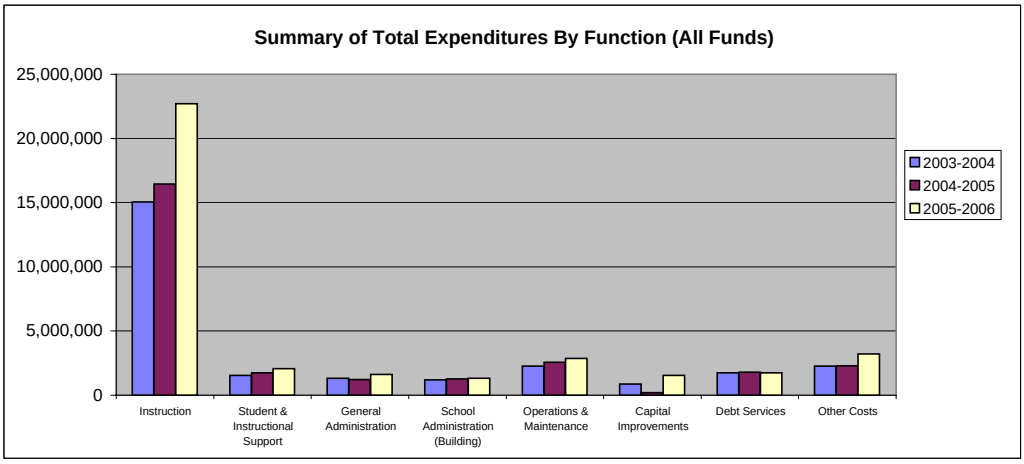
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	15,061,942	57%	16,441,599	60%	9%	22,712,332	61%	38%
Student & Instructional Support	1,537,443	6%	1,742,999	6%	13%	2,062,662	6%	18%
General Administration	1,309,174	5%	1,215,915	4%	-7%	1,610,203	4%	32%
School Administration (Building)	1,205,351	5%	1,277,131	5%	6%	1,326,003	4%	4%
Operations & Maintenance	2,272,791	9%	2,560,565	9%	13%	2,859,652	8%	12%
Capital Improvements	870,481	3%	189,898	1%	-78%	1,556,844	4%	720%
Debt Services	1,742,349	7%	1,789,166	7%	3%	1,732,475	5%	-3%
Other Costs	2,270,832	9%	2,292,593	8%	1%	3,227,540	9%	41%
Total Expenditures	26,270,363	100%	27,509,866	100%	5%	37,087,711	100%	35%
Amount per Pupil	$8,622		$9,136		6%	$12,260		34%

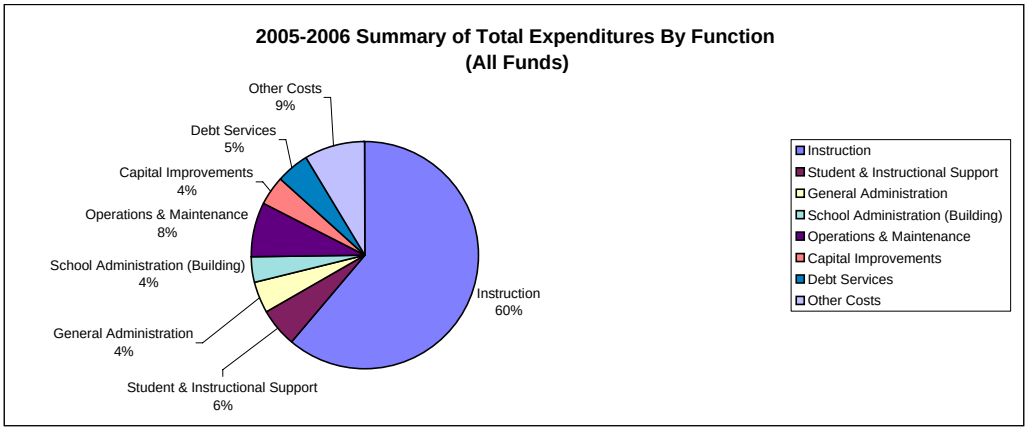
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

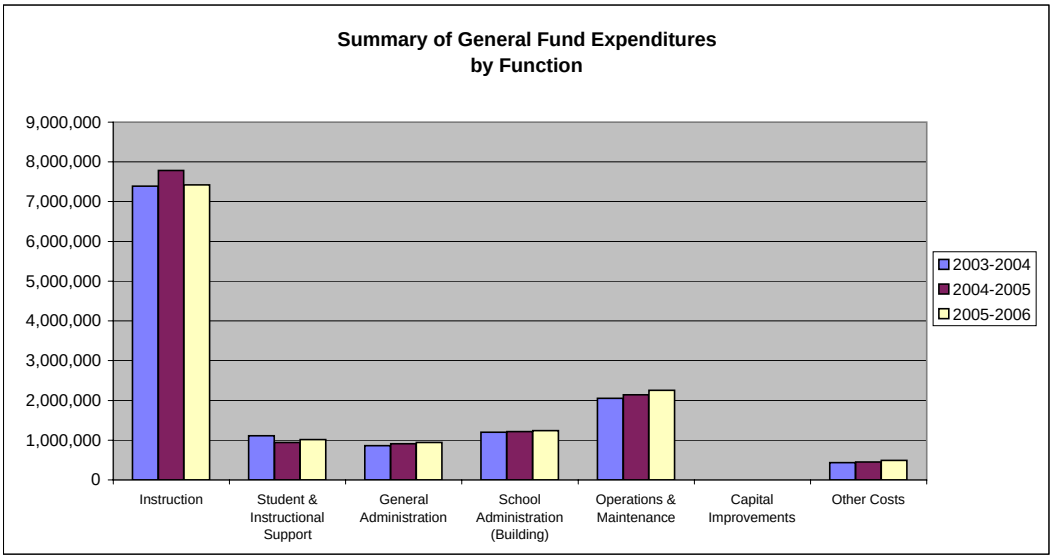


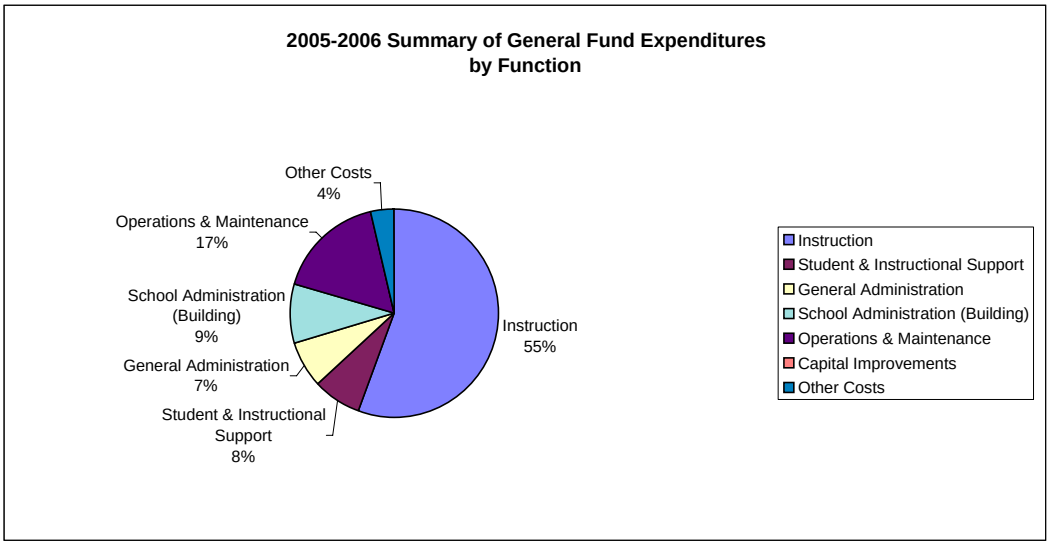


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	7,387,948	57%	7,784,372	58%	5%	7,422,933	56%	-5%
Student & Instructional Support	1,114,514	9%	944,859	7%	-15%	1,012,268	8%	7%
General Administration	862,829	7%	906,793	7%	5%	939,440	7%	4%
School Administration (Building)	1,198,797	9%	1,215,982	9%	1%	1,243,727	9%	2%
Operations & Maintenance	2,054,371	16%	2,137,452	16%	4%	2,250,292	17%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	437,770	3%	449,073	3%	3%	489,653	4%	9%
Total Expenditures	13,056,229	100%	13,438,531	100%	3%	13,358,313	100%	-1%
Amount per Pupil	$4,285		$4,463		4%	$4,416		-1%

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

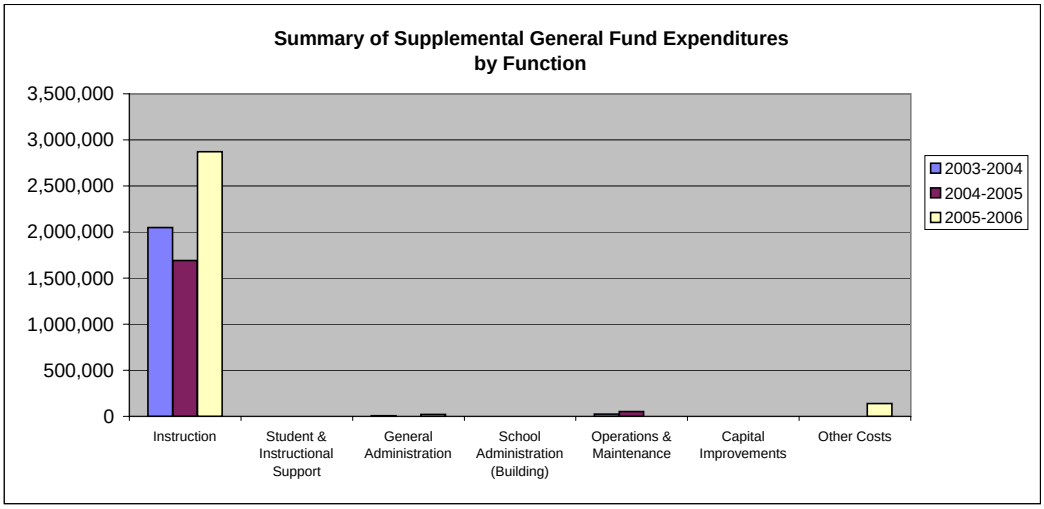


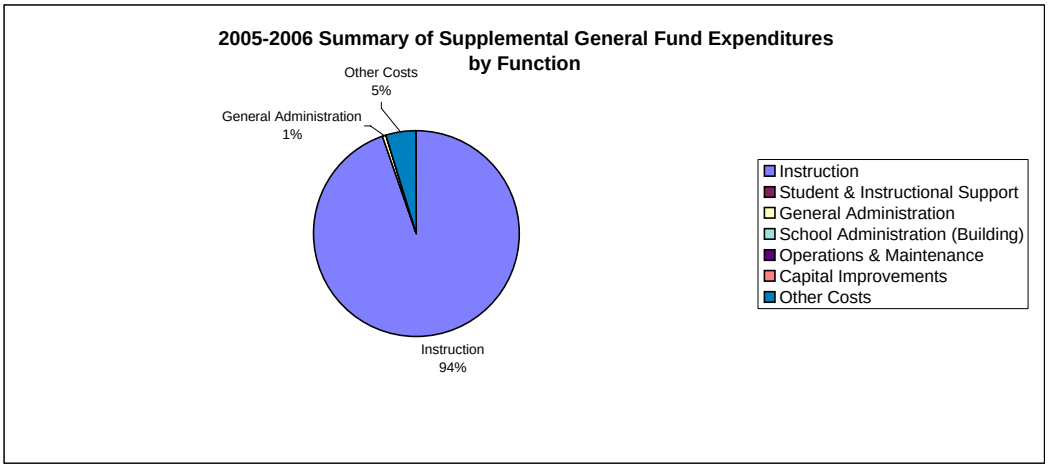


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,046,904	98%	1,691,866	97%	-17%	2,870,628	95%	70%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	7,405	0%	0	0%	-100%	20,000	1%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	24,900	1%	53,009	3%	113%	0	0%	-100%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	140,000	5%	0%
Total Expenditures	2,079,209	100%	1,744,875	100%	-16%	3,030,628	100%	74%
Amount per Pupil	$682		$580		-15%	$1,002		73%

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



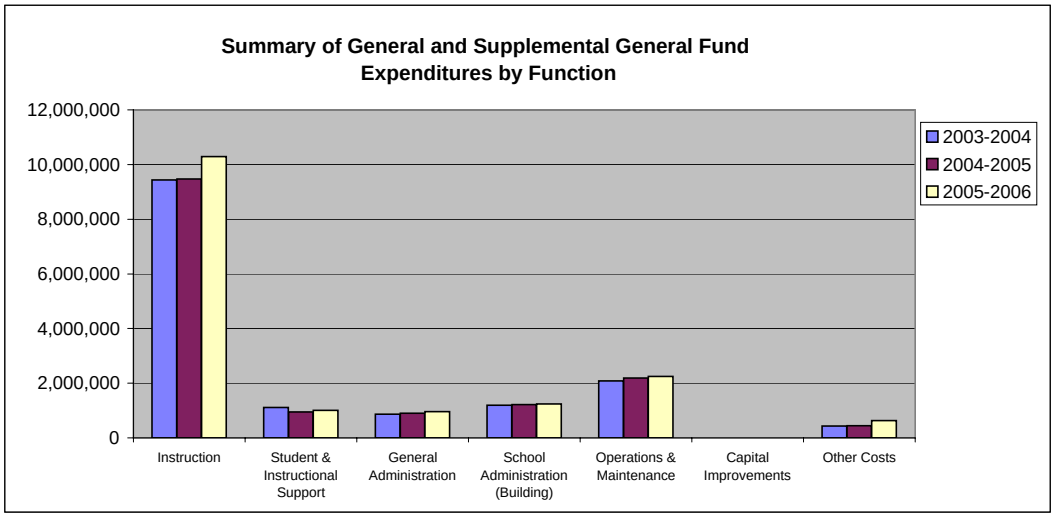


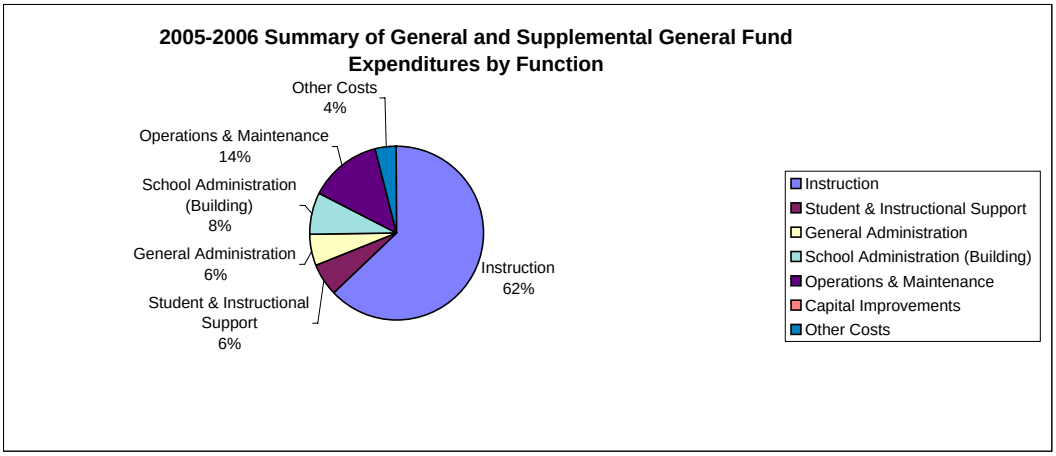
USD# 428

Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	9,434,852	62%	9,476,238	62%	0%	10,293,561	63%	9%
Student & Instructional Support	1,114,514	7%	944,859	6%	-15%	1,012,268	6%	7%
General Administration	870,234	6%	906,793	6%	4%	959,440	6%	6%
School Administration (Building)	1,198,797	8%	1,215,982	8%	1%	1,243,727	8%	2%
Operations & Maintenance	2,079,271	14%	2,190,461	14%	5%	2,250,292	14%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	437,770	3%	449,073	3%	3%	629,653	4%	40%
Total Expenditures	15,135,438	100%	15,183,406	100%	0%	16,388,941	100%	8%
Amount per Pupil	$4,967		$5,043		2%	$5,418		7%

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.

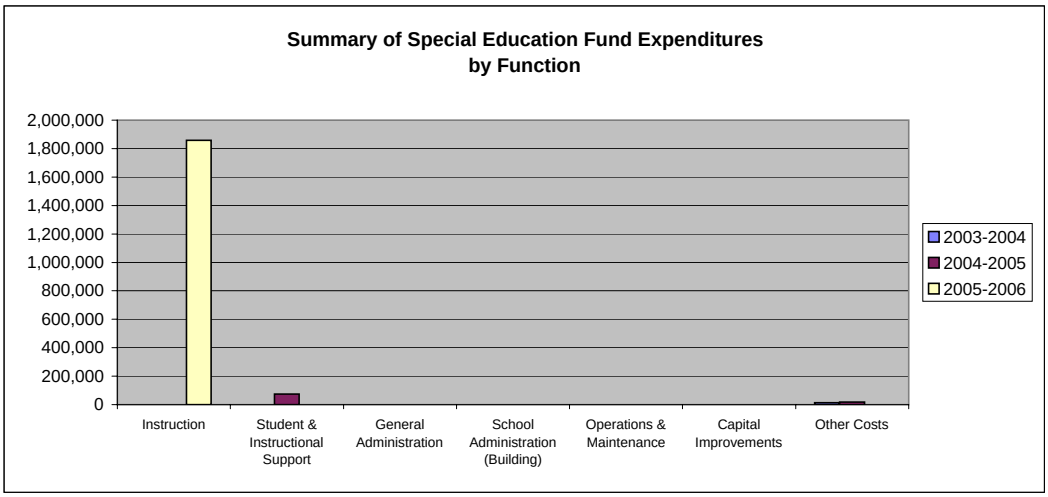


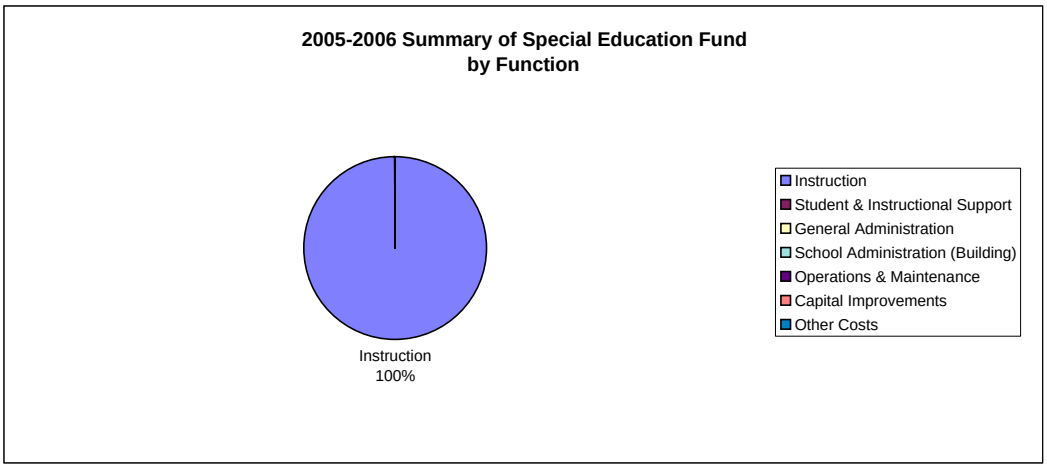


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	0	0%	0	0%	0%	1,857,309	100%	0%
Student & Instructional Support	0	0%	74,177	81%	0%	0	0%	-100%
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	12,827	100%	16,949	19%	32%	0	0%	-100%
Total Expenditures	12,827	100%	91,126	100%	610%	1,857,309	100%	1938%
Amount per Pupil	$4		$30		619%	$614		1929%

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.)

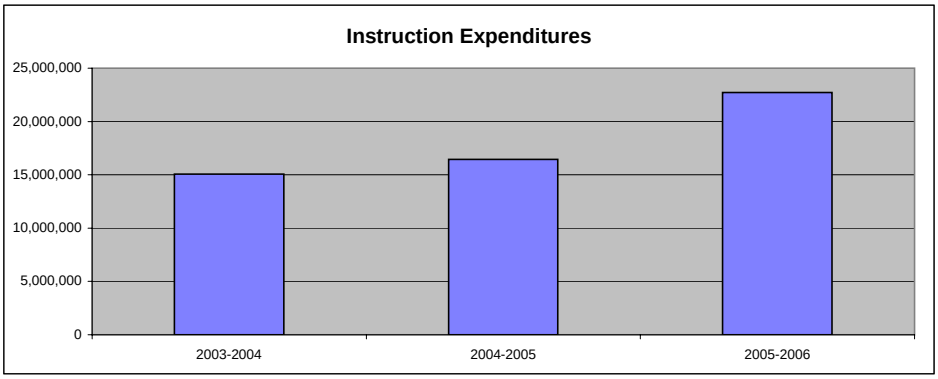


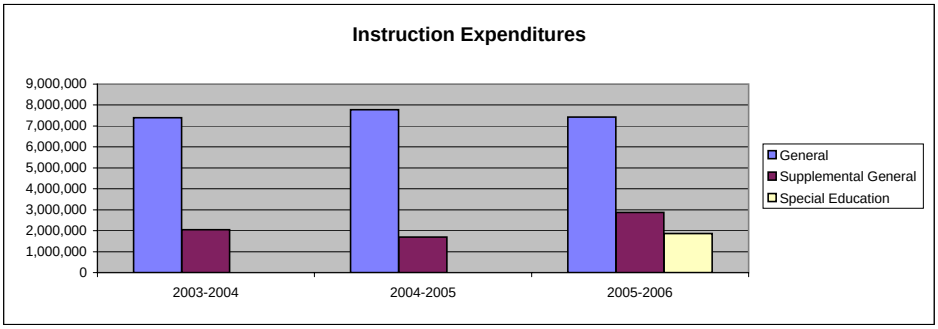


USD# 428

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	7,387,948		7,784,372	5%		7,422,933	-5%
Federal Funds	1,866,529		2,138,751	15%		2,658,561	24%
Supplemental General	2,046,904		1,691,866	-17%		2,870,628	70%
At Risk (4yr Old)						62,355	
At Risk (K-12)						1,111,301	
Bilingual Education	137,841		144,476	5%		364,399	152%
Capital Outlay	97,097		108,884	12%		764,603	602%
Driver Education	38,769		40,055	3%		60,850	52%
Declining Enrollment						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	82,999		59,942	-28%		303,540	406%
Special Education	0		0	0%		1,857,309	0%
Vocational Education	322,420		291,408	-10%		301,500	3%
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			648,081			793,446	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	216,059		330,579	53%			
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	12,196,566		13,238,414	9%		18,571,425	40%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	4,003		4,397	10%		6,139	40%
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	2,865,376		3,203,185	12%		4,140,907	29%
TOTAL	15,061,942		16,441,599	9%		22,712,332	38%





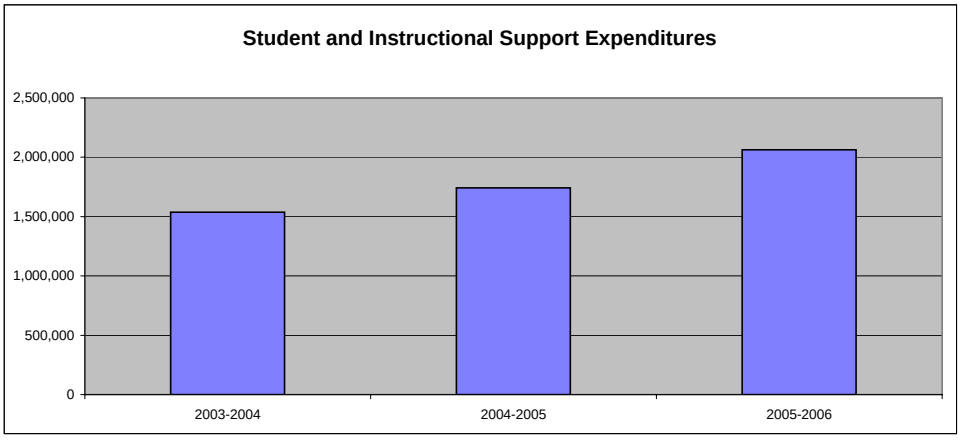
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,114,514		944,859	-15%		1,012,268	7%
Federal Funds	157,716		329,988	109%		336,257	2%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						1,500	
At Risk (K-12)						63,940	
Bilingual Education	2,000		0	-100%		0	0%
Capital Outlay	0		11,232	0%		40,000	256%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	69,292		92,684	34%		298,327	222%
Parent Education Program	0		0	0%		0	0%
Summer School	807		2,619	225%		2,800	7%
Special Education	0		74,177	0%		0	-100%
Vocational Education	8,000		8,000	0%		18,000	125%
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			64,120			78,227	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,849		17,986	21%			
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	1,367,178		1,545,665	13%		1,851,319	20%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	449		513	14%		612	19%
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	170,265		197,334	16%		211,343	7%
TOTAL	1,537,443		1,742,999	13%		2,062,662	18%
Amount per Pupil	$505		$576	14%		$682	18%



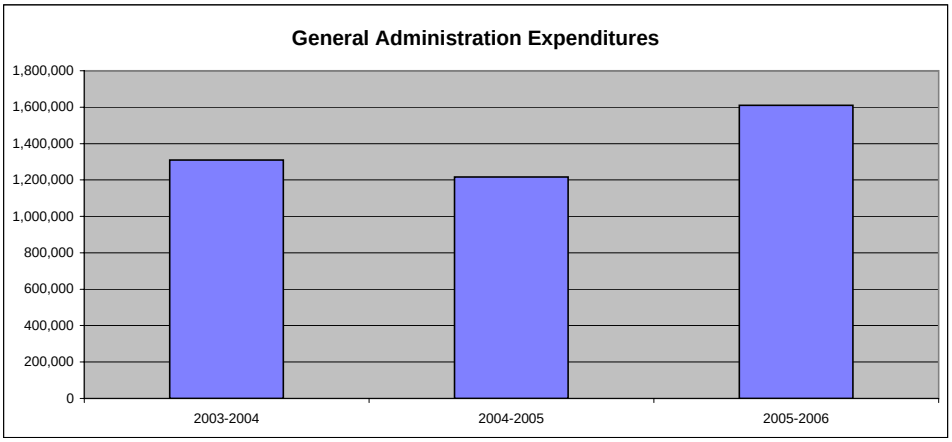
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	862,829		906,793	5%		939,440	4%
Federal Funds	152,165		53,940	-65%		54,961	2%
Supplemental General	7,405		0	-100%		20,000	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	105,480		7,737	-93%		270,000	3390%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	1,357		1,381	2%		0	-100%
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			45,800			55,876	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	1,129,236		1,015,651	-10%		1,340,277	32%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	371		337	-9%		443	31%
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	179,938		200,264	0%		269,926	35%
TOTAL	1,309,174		1,215,915	-7%		1,610,203	32%



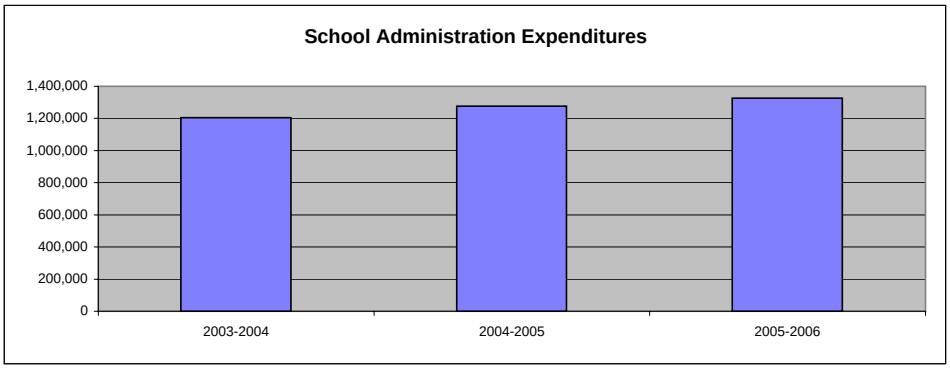
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,198,797		1,215,982	1%		1,243,727	2%
Federal Funds	4,884		2,227	-54%		2,269	2%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		375	0%		0	-100%
Driver Training	1,509		3,489	131%		10,800	210%
Declining Enrollment						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	161		97	-40%		2,155	2122%
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			54,961			67,052	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	1,205,351		1,277,131	6%		1,326,003	4%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	396		424	7%		438	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	1,205,351		1,277,131	6%		1,326,003	4%



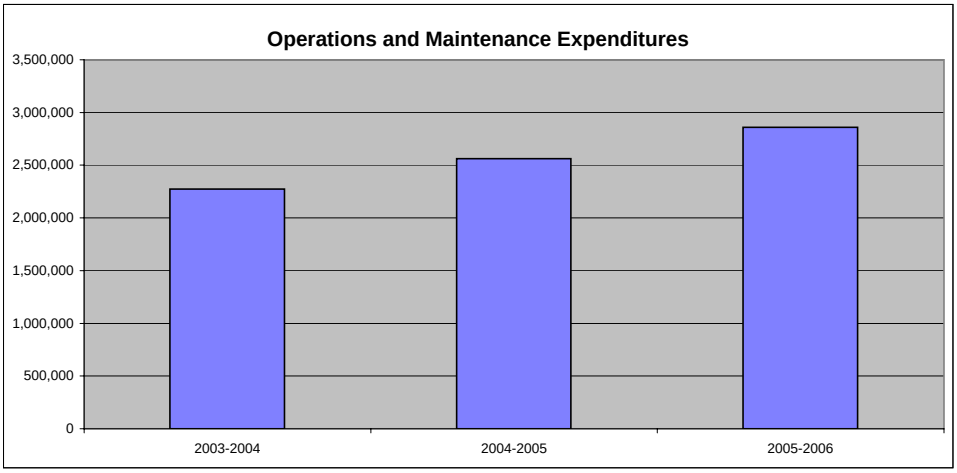
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	2,054,371		2,137,452	4%		2,250,292	5%
Federal Funds	10,713		0	-100%		0	0%
Supplemental General	24,900		53,009	113%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	83,405		203,395	144%		400,000	97%
Driver Training	3,107		19,498	528%		24,700	27%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	72,540		72,603	0%		99,351	37%
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	3,817		3,463	-9%		3,500	1%
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			57,245			67,052	17%
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	2,252,853		2,546,665	13%		2,844,895	12%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	739		846	14%		940	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	19,938		13,900	-30%		14,757	6%
TOTAL	2,272,791		2,560,565	13%		2,859,652	12%



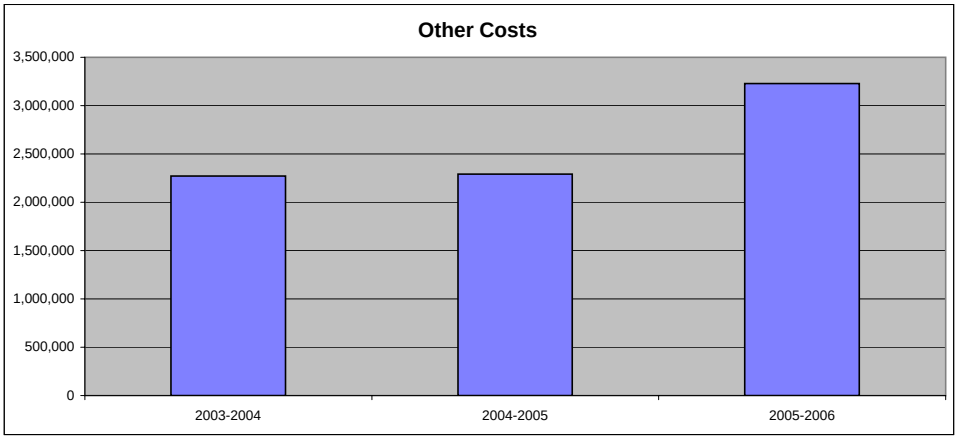
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	437,770		449,073	3%		489,653	9%
Federal Funds	1,200		53,485	4357%		54,500	2%
Supplemental General	0		0	0%		140,000	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	202,882		100,703	-50%		240,000	138%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,347,375		1,373,617	2%		1,875,919	37%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	12,827		16,949	32%		0	-100%
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			45,800			55,876	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	2,002,054		2,039,627	2%		2,855,948	40%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	657		677	3%		944	39%
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	268,778		252,966	-6%		371,592	47%
TOTAL	2,270,832		2,292,593	1%		3,227,540	41%



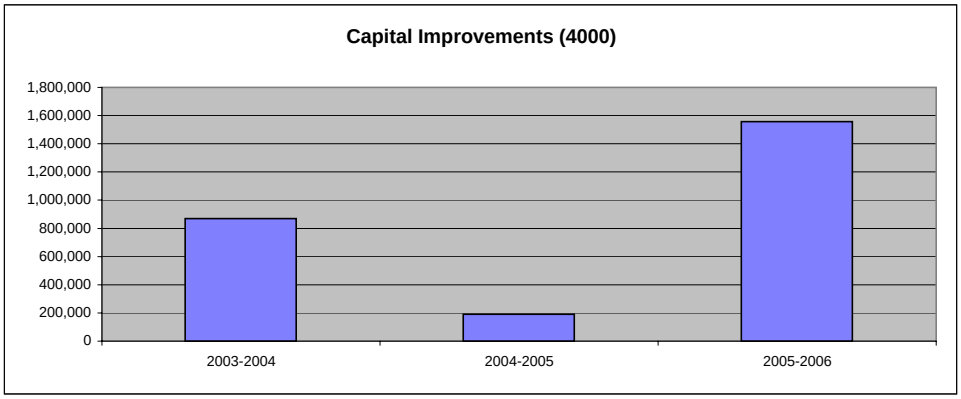
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	870,481		189,898	-78%		1,556,844	720%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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	870,481		189,898	-78%		1,556,844	720%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	286		63	-78%		515	716%
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	870,481		189,898	-78%		1,556,844	720%



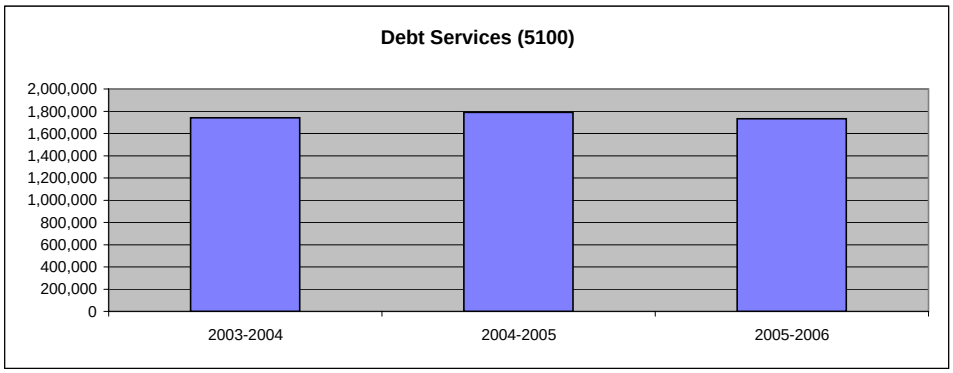
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						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	
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%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	1,742,349		1,789,166	3%		1,732,475	-3%
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	1,742,349		1,789,166	3%		1,732,475	-3%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	572		594	4%		573	-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	1,742,349		1,789,166	3%		1,732,475	-3%



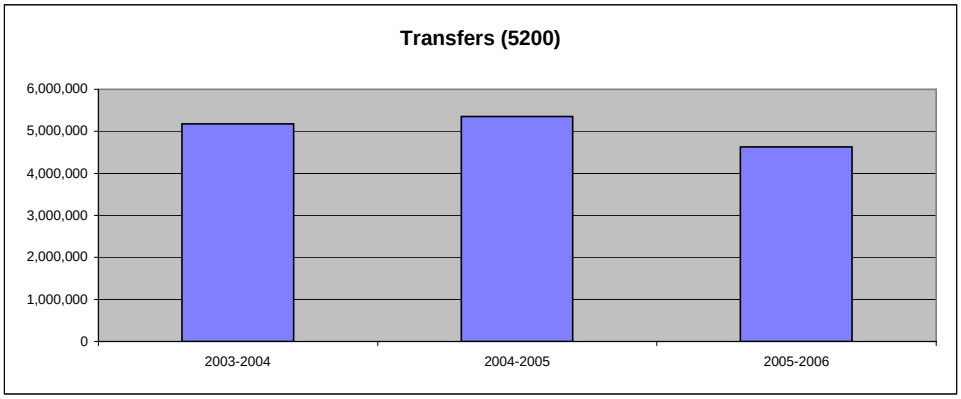
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,888,134		1,575,266	-17%		2,079,698	32%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,519,755		1,985,238	31%		1,132,399	-43%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	1,766,782		1,789,600	1%		1,418,304	-21%
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%
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	5,174,671		5,350,104	3%		4,630,401	-13%
Enrollment (FTE)*	3,046.9		3,011.0	-1%		3,025.0	0%
Amount per Pupil	1,698		1,777	5%		1,531	-14%
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	5,174,671		5,350,104	3%		4,630,401	-13%



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

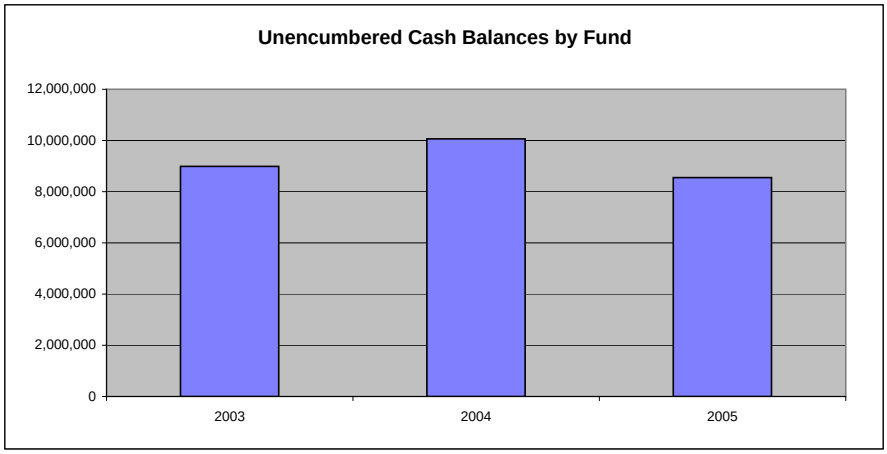
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 428

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	351	347
Federal Funds	289,252	252,491	468,962
Supplemental General	172,451	400,488	79,469
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,652,618	1,814,190	2,247,373
Driver Training	77,923	112,827	140,593
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	449,826	467,995	546,341
Professional Development	100,000	154,162	192,702
Parent Education Program	0	0	0
Summer School	212,951	213,059	308,495
Special Education	1,034,777	1,211,975	1,557,309
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	1,301,995	1,701,427	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	635,732	635,732	
Text Book & Student Material	707,664	665,921	
Bond & Interest 1	1,745,175	2,167,609	2,284,473
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	8,380,364	9,798,227	7,826,064
Enrollment (FTE)*	3,046.9	3,011.0	3,025.0
Amount per Pupil	2,750	3,254	2,587
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	610,985	264,071	718,700
TOTAL	8,991,349	10,062,298	8,544,764



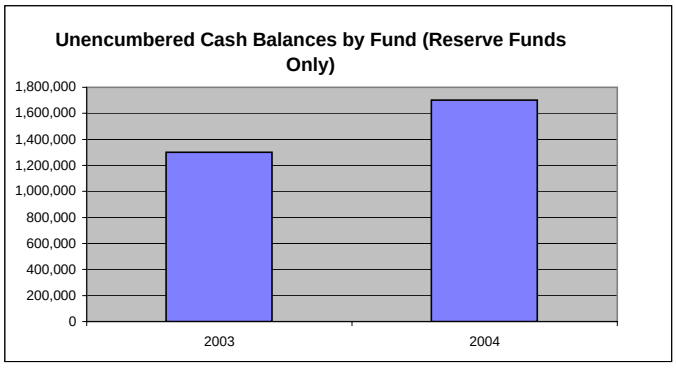
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2003	July 1, 2004
Special Reserve	1,301,995	1,701,427
TOTAL OTHER	1,301,995	1,701,427
Amount per Pupil	$427	$565



*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.

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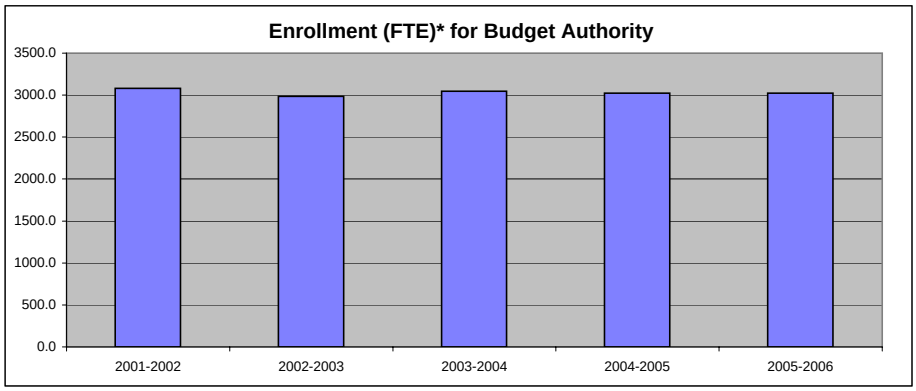
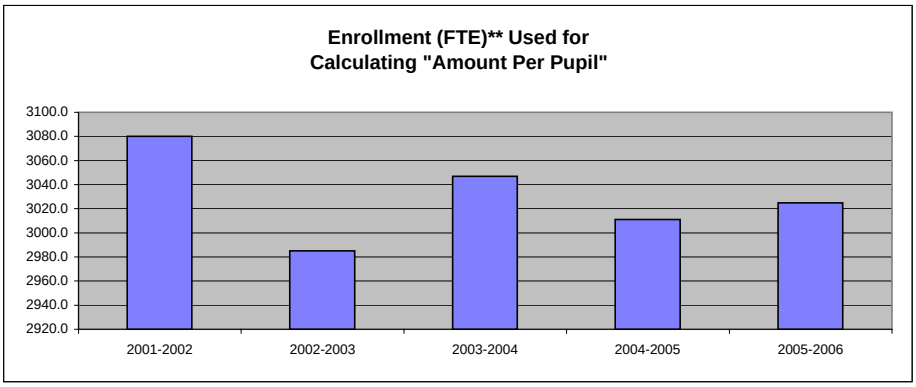
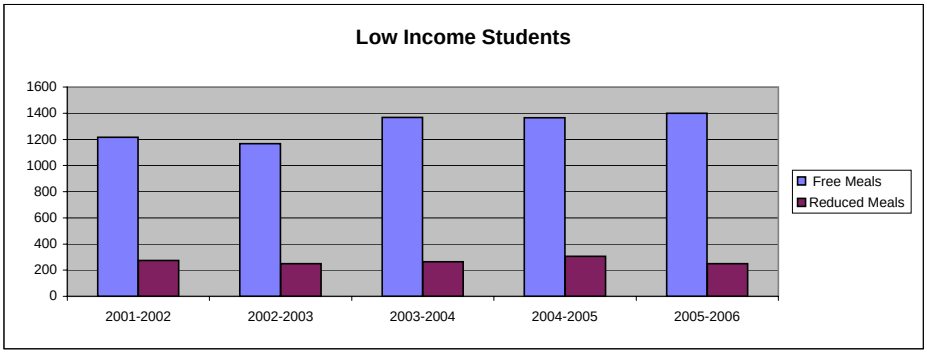
Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	3,080.0	2,985.0	-3%	3,046.9	2%	3,025.3	-1%	3,025.0	0%
Enrollment (FTE)**	3,080.0	2,985.0	-3%	3,046.9	2%	3,011.0	-1%	3,025.0	0%
Number of Students - Free Meals	1,215	1,166	-4%	1,367	17%	1,365	0%	1,400	3%
Number of Students - Reduced Meals	273	249	-9%	263	6%	307	17%	250	-19%





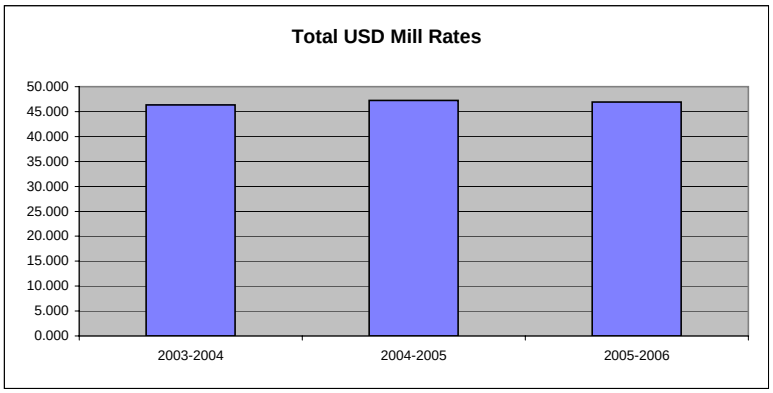


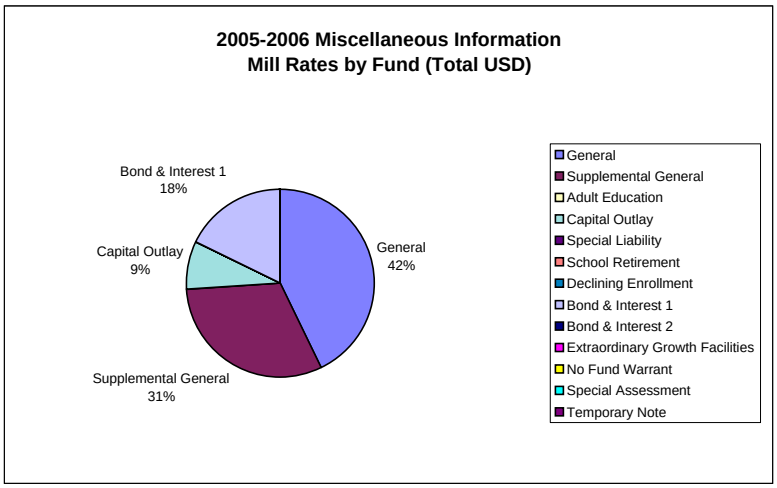
*FTE for state aid and budget authority purposes for general fund.

** 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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	13.218	13.192	14.620
Adult Education	0.000	0.000	0.000
Capital Outlay	3.996	3.992	4.000
Declining Enrollment			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	9.151	10.078	8.274
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	**46.365**	**47.262**	**46.894**
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	4.989	4.987	4.998
Recreation Commission Employee Benefit	0.997	0.993	0.840
TOTAL OTHER	**5.986**	**5.980**	**5.838**





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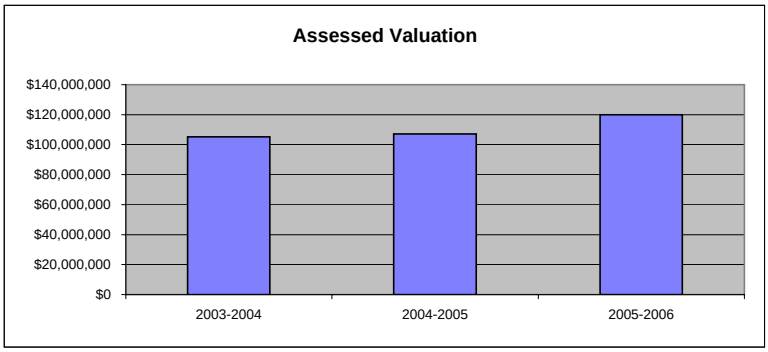
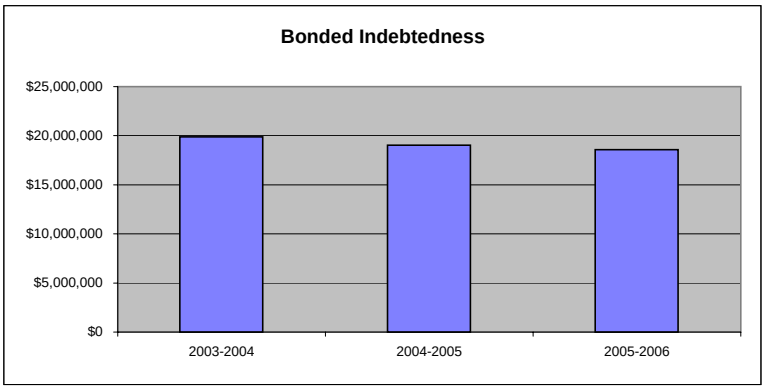
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$105,202,292	$107,157,469	$119,881,837
Bonded Indebtedness	$19,875,000	$19,030,000	$18,585,000