Budget Profile
2005-2006

RUSSELL COUNTY USD #407

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- Supplemental Information for Tables in *Summary of Expenditures*
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- Summary of Expenditures (Sumexpen.xls)

2005-2006 Budget General Information
USD #: 407

Introduction

Unified School District #407 is a comprehensive K-12 school system. The district operates six attendance centers; Bickerdyke Elementary, Lucas/Luray High School, Luray/Lucas Elementary, Russell High School, Ruppenthal Middle School, and Simpson Elementary. All attendance centers are accredited with the State Department of Education.

USD #407 encompasses 792 sq. miles, it serves approximately 1,025 students, employs 104 certified teachers and eight (6) administrators, employs 101 Classified employees in positions as bus drivers, cooks, secretaries, custodians and paraprofessionals.

The General Fund Budget for the 2005-06 school year is $6,409,339. The Local Option Budget is $1,063,531 and the Capital Outlay Budget is $905,000. The combined mill levy is 41.261 mills.

The Board of Education meets in regular session on the third Monday of each month. Meetings are generally held at the Administration Office located at 802 North Main, Russell, Kansas beginning at 7:00 p.m.

The district operates on an open door policy at all offices, therefore, the public is encouraged to visit at their convenience.

Board Members

Jerry Driscoll	President	(785) 483-5325
Tonya Murphy	Vice President	(785) 637-5300
Jerry Brown	Member	(785) 445-3636
Kent Michel	Member	(785) 483-2300
Kevin Ochs	Member	(785) 483-5618
David Urban	Member	800-309-3826
Kurt Walker	Member	(785) 698-2380

Key Staff

Superintendent: David Couch – (785) 483-2173
Director of Special Education: Kathy Cook – (785) 483-3226
Business Office Staff: (785) 483-2173
Business Manager: Vickie Roberts
Technology Coordinator: Jeff Pape
Food Service Director: Marlene Anschutz

The District's Accomplishments and Challenges

Accomplishments:

- All schools in Russell County USD #407 are fully accredited through the QPA and NCLB process.
- Every school in Russell County USD #407 achieved the Standard of Excellence in mathematics on the State Assessments during the 2004-05 school year.
- Russell County USD #407 continues to be advanced in the implementation and use of technology.

    - The district began using PowerSchool, PowerTeacher, and PowerGrade last year, which gives administrators, teachers, parents, and students immediate feedback on grades, attendance, fees, etc.
    - The district's wide-area network includes all six schools in the district, and every computer in the district is connected to the internet, quickmail, and our servers via the LAN and the WAN.
    - The district's high schools belong to the North Central Distance Learning Network, which allows the schools to share classes with five other high schools and to receive classes from Barton County Community College.
    - Spanish is taught at Lucas/Luray High School via interactive broadcast from Russell High School.
- Russell County USD #407's staff members are highly qualified, and students receive excellent educational opportunities in the district.
- Russell County USD #407's Board of Education members value teaching as an honorable profession and support teachers and administrators in the endeavor to provide the best education possible to the students of the district.
- Graduation rates at both of the high schools in the district are very high.

Challenges:

- Russell County USD #407's greatest challenge has been and continues to be declining enrollment. The loss of students and the accompanying loss of state aid makes it extremely difficult to maintain programs, pay staff, and just survive.
- Rising costs continue to be a major concern in Russell County USD #407. The district had to increase the budget for natural gas by $45,000 this year. We use over 30,000 gallons of gas for our buses annually, so the costs for gasoline will have to be increased considerably. Our workers' compensation insurance went up over $40,000 this year. Of course, just keeping up with inflation on textbooks, supplies, materials, and equipment is a constant struggle.
- Our base pay is not where it needs to be, and we are struggling to get it to a level that will allow us to attract and maintain quality staff.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   Although the total expenditures in Russell County USD #407 continue to rise, expenditures do not keep up with inflation and rising costs. For the past several years, we have reduced staff at all levels, administration, teachers, and classified employees, to such a degree that the only place we have left to cut is programs.

2. Summary of General Fund Expenditures by Function
   64% of the General Fund expenditures are at Instruction and/or Student Instructional Support. Although the General Fund increased this year, we were forced to transfer so much more money out of the General Fund that the amount of money in the General Fund that is not earmarked is less than in the past. We were forced to move General Fund expenditures to the LOB just to survive. Our remaining budget authority in the LOB is very small.

3. Summary of Supplemental General Fund Expenditures by Function
   83% of the General Fund expenditures are at Instruction and/or Student Instructional Support. The Supplemental General Fund (LOB) is supposed to be for districts to buy extras. We have to use our LOB to pay for insurance and general expenses that we have been forced to move out of the General Fund. There are no "extras" purchased with LOB money.

4. Summary of General and Supplemental General Fund Expenditures by Function
   68% of our budget is spent on Instruction and/or Student and Instruction Support.

5. Summary of Special Education Fund by Function
   87% of our Special Education Fund is spent on Instruction and/or Student and Instruction Support.

6. Instruction Expenditures (1000)
   The most glaring change here is that because of the mandated transfers, out General Fund total expected expenditures show a 5% reduction from the 2004-05 school year.

7. Student and Instructional Support Expenditures (2100 & 2200)
   There is a major shift of expenditures to Instruction and Student Instructions Support.

8. General Administration Expenditures (2300)
   Administrators in the district receive the same percent increase as certified staff.

9. School Administration Expenditures (2400)
   There appears to be an increase in Administration Expenditures. However, that can simply be attributed to changing the AD/Director of Transportation position from a certified position to an administrative position. Administrators in the district receive the same percent increase as certified staff.

10. Operations and Maintenance Expenditures (2600)
    Inflation and rising costs of necessities over which we have no control continue to increase the amount of funds that must be budgeted for Operations and Maintenance.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    As with Operations and Maintenance, inflation and rising costs of necessities over which we have no control continue to increase the amount of funds that must be budgeted for Other Supplemental Services.

12. Capital Improvements (4000)
    Capital Improvements, on the surface, appear to be greater. However, we do not plan to spend the total amount budgeted. We always budget more than we plan to spend in order to allow for any necessary expenditures, such as a boiler or other item needing replacement, which are not planned.

13. Debt Services (5000)
    This is not applicable to Russell County USD #407.

14. Miscellaneous Information Unencumbered Cash Balance by Fund
    We have been forced to reduce our Unencumbered Cash Balances just to survive. We are very conscious of this, and we simply cannot afford to reduce cash balances lower than the existing levels.

15. Reserve Funds Unencumbered Cash Balance
    Not applicable.

16. Other Information - FTE
    The FTE for Russell County USD #407 has shown a steady decline over the past several years. The only spike was last year, but that was due to the creation of an Alternative School. We pay ESSDACK the base state aid per pupil for each FTE the Alternative School generates, so the spike in enrollment for last year is deceptive. It does not give USD #407 more useable money. The district has lost over 300 students in the past ten years.

17. Miscellaneous Information Mill Rates by Fund
    The mill rates for the 2005-06 school year for Russell County USD #407 are as follows:
    General Fund – 20 mills
    Supplemental General – 17.261 mills
    Capital Outlay – 4 mills
    The district has approximately $128,000 of unused authority in the Supplemental General Fund, and the Capital Outlay levy could be increased by an additional 4 mills. However, the economy of Russell County cannot absorb additional local taxes at the current time.

18. Other Information – Assessed Valuation and Bonded Indebtedness
    The valuation for Russell County went up approximately $4 million this year. That allowed the district to generate more funds at the local level with increasing the mill levy. We have no bonded indebtedness.

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)

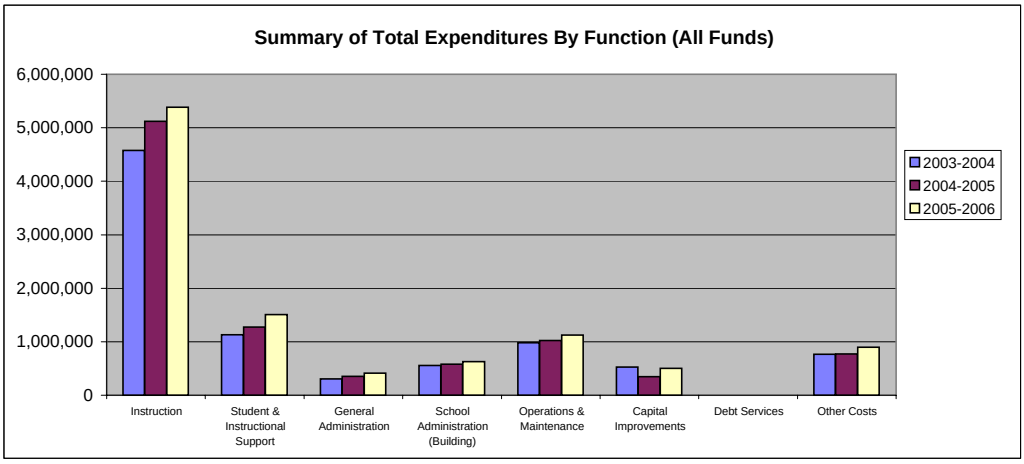
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,575,879	52%	5,120,553	54%	12%	5,386,135	52%	5%
Student & Instructional Support	1,130,942	13%	1,273,933	13%	13%	1,504,499	14%	18%
General Administration	306,982	3%	352,568	4%	15%	409,797	4%	16%
School Administration (Building)	559,135	6%	578,540	6%	3%	630,026	6%	9%
Operations & Maintenance	980,792	11%	1,020,253	11%	4%	1,122,318	11%	10%
Capital Improvements	528,887	6%	349,223	4%	-34%	500,000	5%	43%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	765,054	9%	769,681	8%	1%	897,004	9%	17%
Total Expenditures	8,847,671	100%	9,464,751	100%	7%	10,449,779	100%	10%
Amount per Pupil	$8,971		$9,522		6%	$10,773		13%

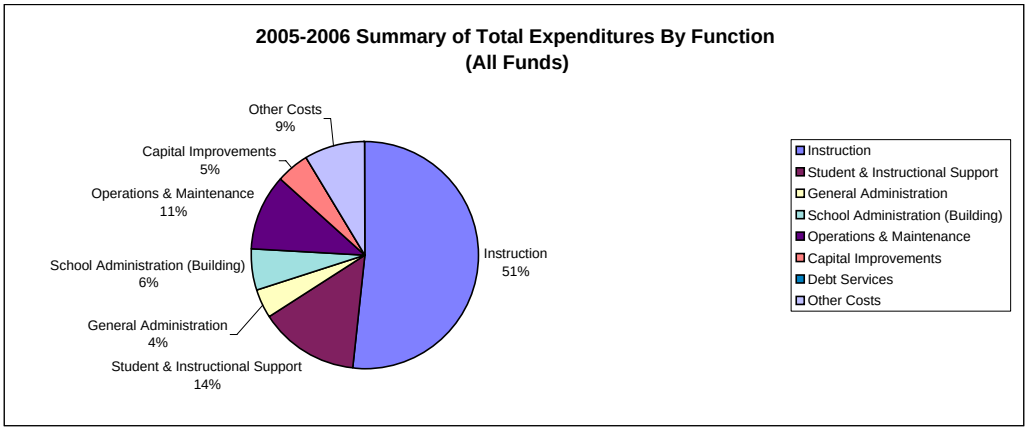
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

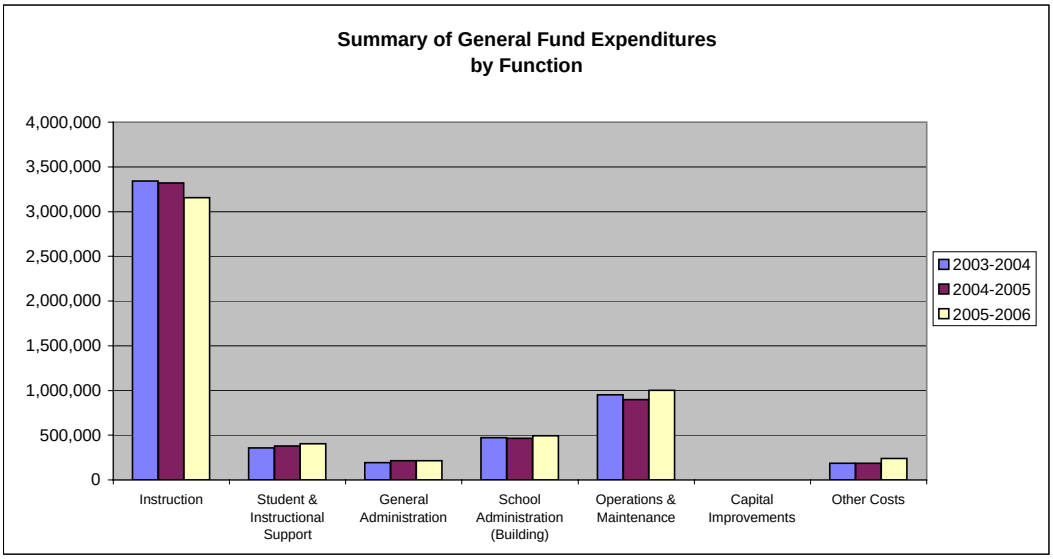


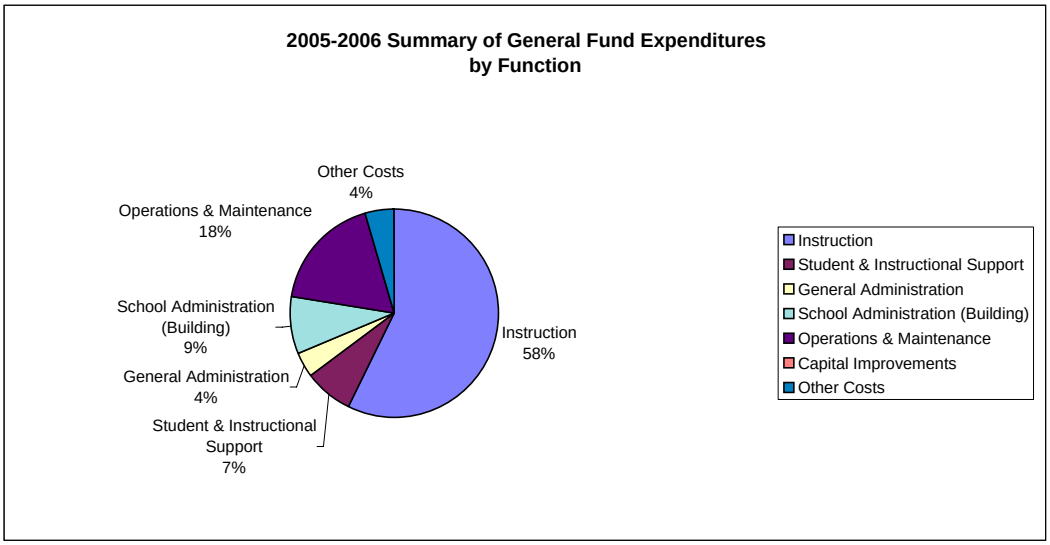


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,342,007	61%	3,319,712	61%	-1%	3,156,873	57%	-5%
Student & Instructional Support	357,004	6%	378,360	7%	6%	403,771	7%	7%
General Administration	191,562	3%	213,820	4%	12%	214,980	4%	1%
School Administration (Building)	473,878	9%	465,009	9%	-2%	492,762	9%	6%
Operations & Maintenance	952,660	17%	899,065	16%	-6%	1,001,454	18%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	184,339	3%	184,417	3%	0%	239,389	4%	30%
Total Expenditures	5,501,450	100%	5,460,383	100%	-1%	5,509,229	100%	1%
Amount per Pupil	$5,578		$5,493		-2%	$5,680		3%

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

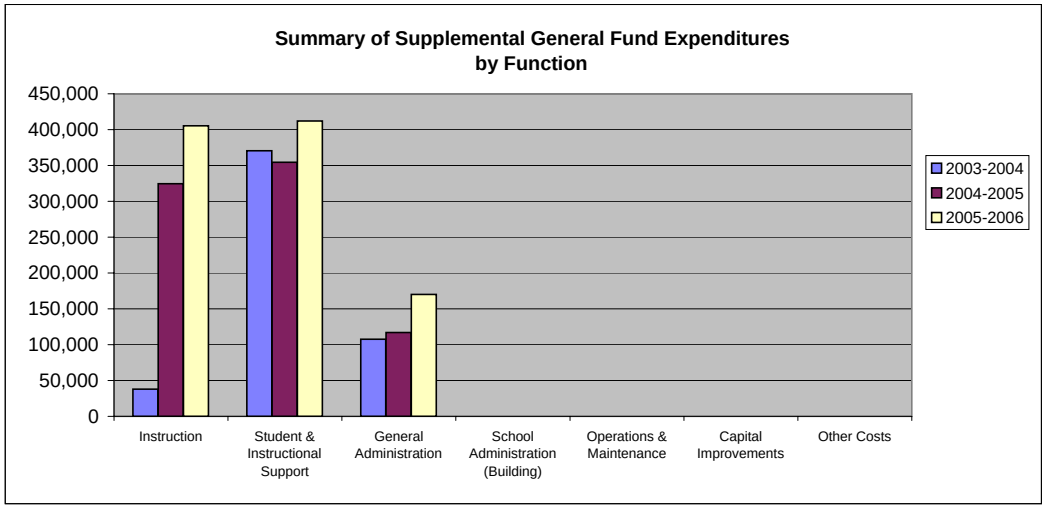


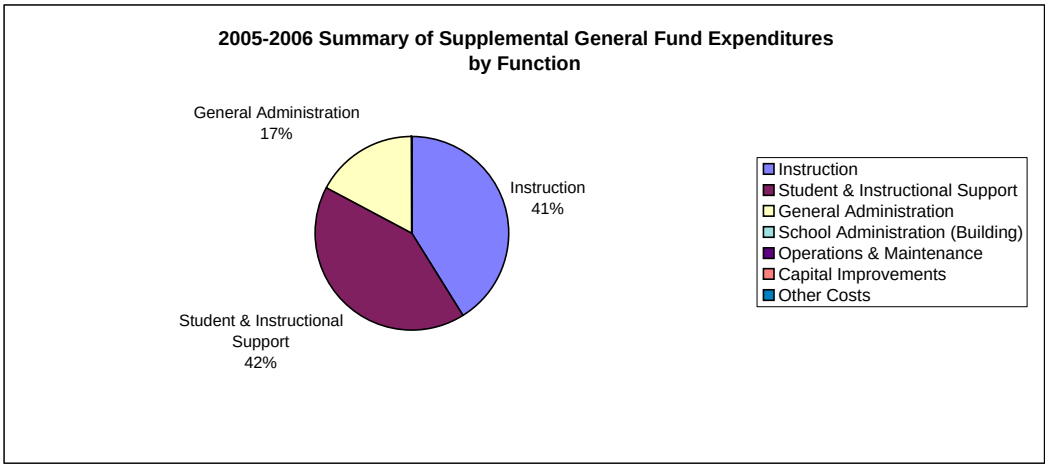


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	37,856	7%	324,448	41%	757%	405,261	41%	25%
Student & Instructional Support	370,385	72%	354,497	45%	-4%	412,039	42%	16%
General Administration	107,752	21%	116,743	15%	8%	170,000	17%	46%
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	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	515,993	100%	795,688	100%	54%	987,300	100%	24%
Amount per Pupil	$523		$800		53%	$1,018		27%

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



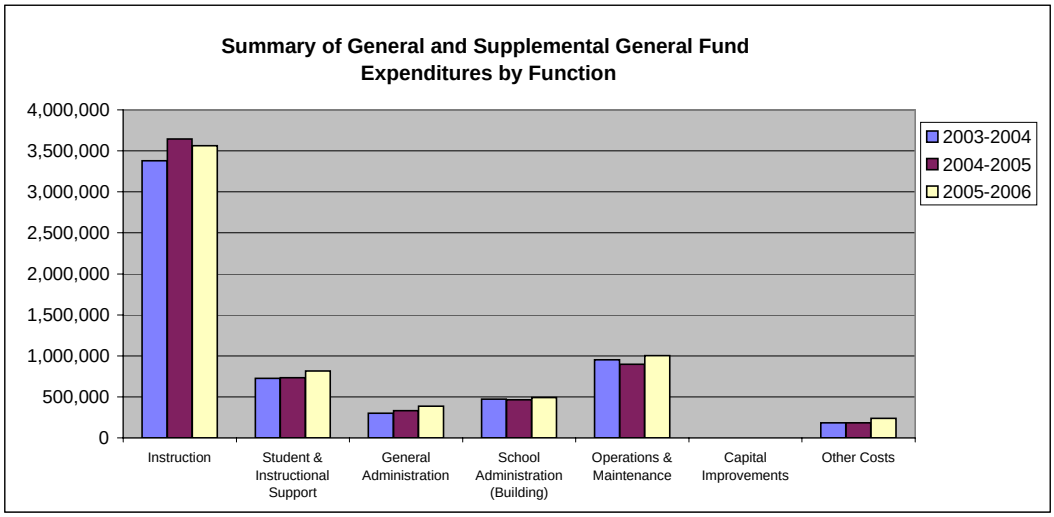


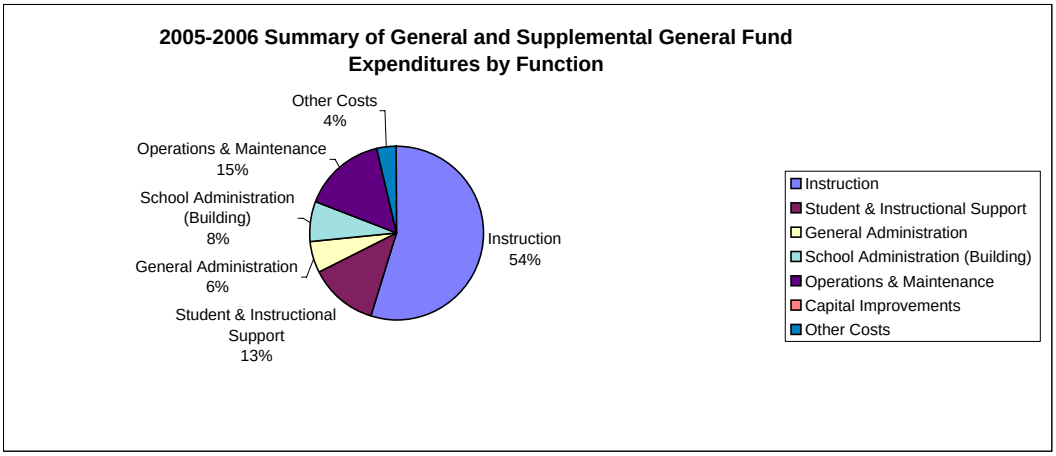
USD# 407

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	3,379,863	56%	3,644,160	58%	8%	3,562,134	55%	-2%
Student & Instructional Support	727,389	12%	732,857	12%	1%	815,810	13%	11%
General Administration	299,314	5%	330,563	5%	10%	384,980	6%	16%
School Administration (Building)	473,878	8%	465,009	7%	-2%	492,762	8%	6%
Operations & Maintenance	952,660	16%	899,065	14%	-6%	1,001,454	15%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	184,339	3%	184,417	3%	0%	239,389	4%	30%
Total Expenditures	6,017,443	100%	6,256,071	100%	4%	6,496,529	100%	4%
Amount per Pupil	$6,101		$6,294		3%	$6,697		6%

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.

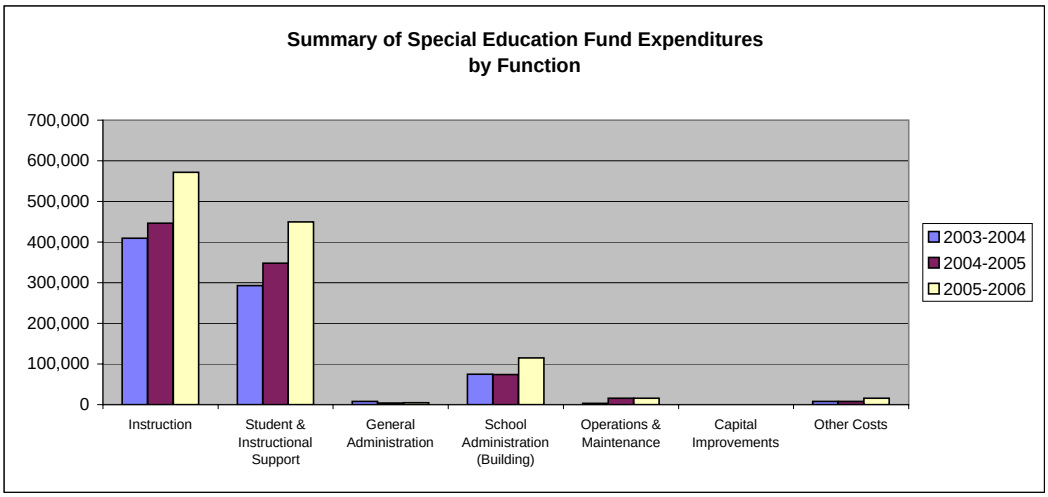


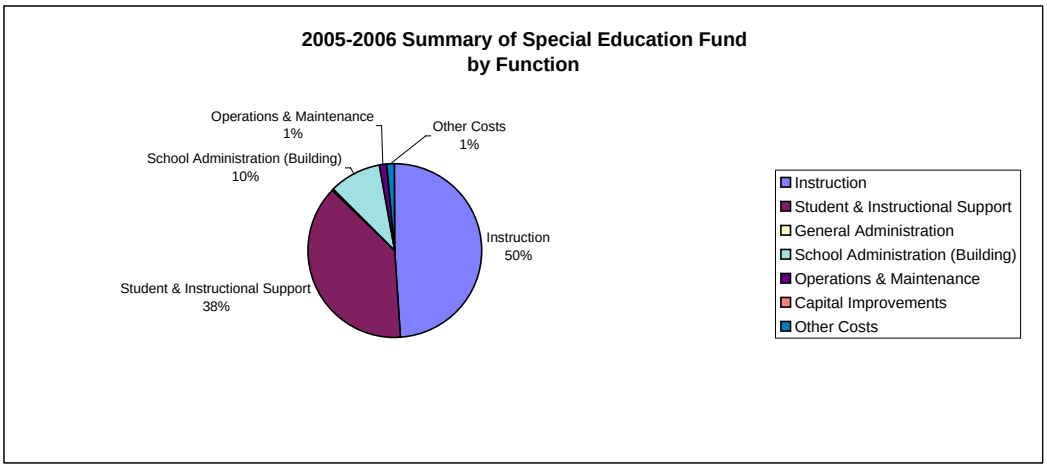


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	409,835	51%	446,331	50%	9%	571,945	49%	28%
Student & Instructional Support	292,826	37%	348,267	39%	19%	449,884	38%	29%
General Administration	7,668	1%	4,086	0%	-47%	4,800	0%	17%
School Administration (Building)	75,044	9%	73,997	8%	-1%	115,274	10%	56%
Operations & Maintenance	3,023	0%	15,714	2%	420%	15,509	1%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	8,088	1%	8,149	1%	1%	15,713	1%	93%
Total Expenditures	796,484	100%	896,544	100%	13%	1,173,125	100%	31%
Amount per Pupil	$808		$902		12%	$1,209		34%

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.)

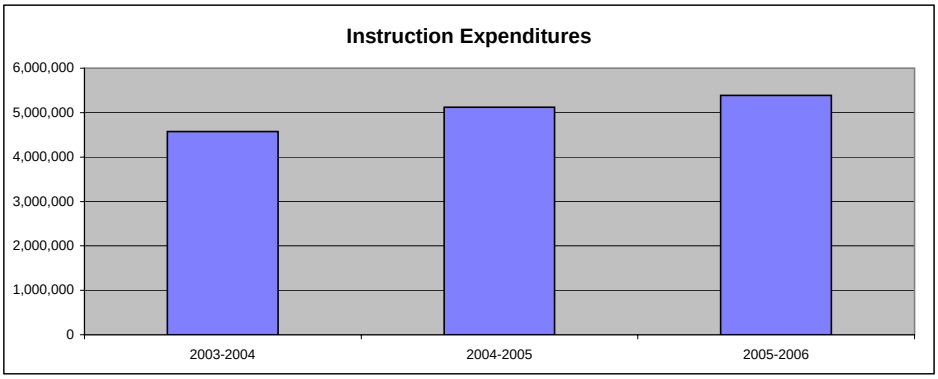


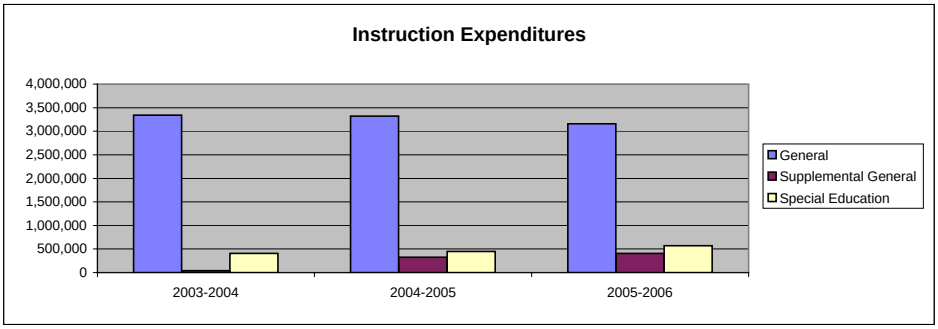


USD# 407

Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	3,342,007	3,319,712	-1%	3,156,873	-5%
Federal Funds	534,149	494,353	-7%	498,110	1%
Supplemental General	37,856	324,448	757%	405,261	25%
At Risk (4yr Old)				0	
At Risk (K-12)				251,047	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	35,980	0%	50,000	39%
Driver Education	29,512	37,070	26%	39,498	7%
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	409,835	446,331	9%	571,945	28%
Vocational Education	142,707	134,527	-6%	145,000	8%
Gifts/Grants	0	54,626	0%	29,500	-46%
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		204,187		238,901	17%
Contingency Reserve	0	0	0%		
Text Book & Student Material	79,813	69,319	-13%		
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	4,575,879	5,120,553	12%	5,386,135	5%
Enrollment (FTE)*	986.3	994.0	1%	970.0	-2%
Amount per Pupil	4,639	5,151	11%	5,553	8%
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	4,575,879	5,120,553	12%	5,386,135	5%





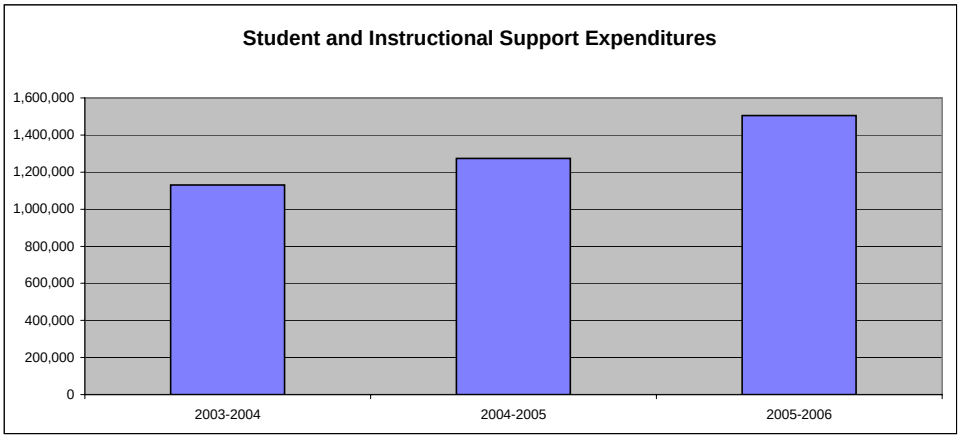
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	357,004		378,360	6%		403,771	7%
Federal Funds	0		1,826	0%		4,000	119%
Supplemental General	370,385		354,497	-4%		412,039	16%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	109,832		136,887	25%		150,000	10%
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	895		21,619	2316%		46,809	117%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	292,826		348,267	19%		449,884	29%
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			32,477			37,996	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	1,130,942		1,273,933	13%		1,504,499	18%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	1,147		1,282	12%		1,551	21%
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	1,130,942		1,273,933	13%		1,504,499	18%
Amount per Pupil	$1,147		$1,282	12%		$1,579	23%



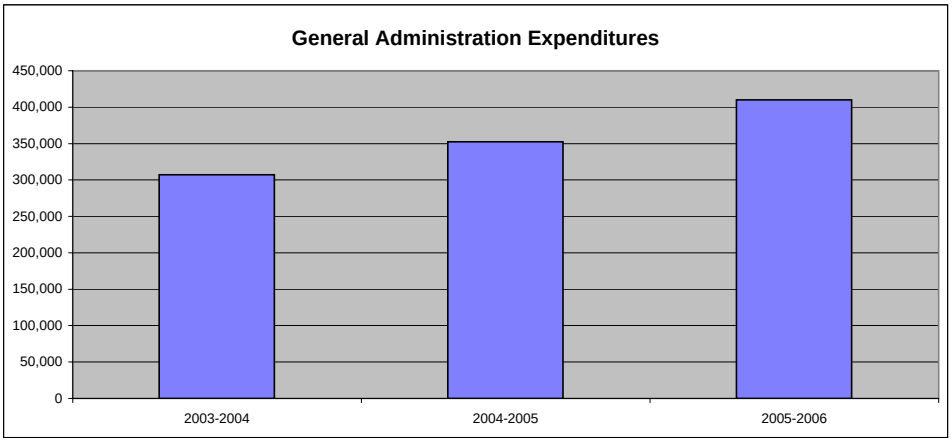
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	191,562		213,820	12%		214,980	1%
Federal Funds	0		9,188	0%		9,800	7%
Supplemental General	107,752		116,743	8%		170,000	46%
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	7,668		4,086	-47%		4,800	17%
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			8,731			10,217	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	306,982		352,568	15%		409,797	16%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	311		355	14%		422	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	0		0	0%		0	0%
TOTAL	306,982		352,568	15%		409,797	16%



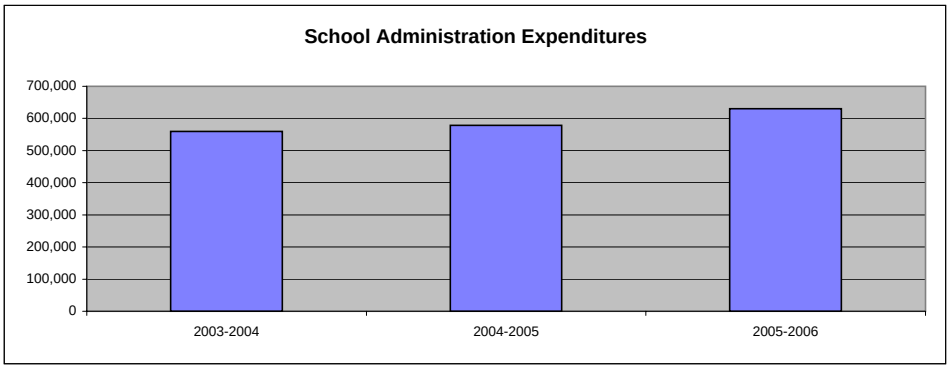
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	473,878		465,009	-2%		492,762	6%
Federal Funds	10,213		0	-100%		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	75,044		73,997	-1%		115,274	56%
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			18,795			21,990	17%
Contingency Reserve	0		20,739	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	559,135		578,540	3%		630,026	9%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	567		582	3%		650	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	559,135		578,540	3%		630,026	9%



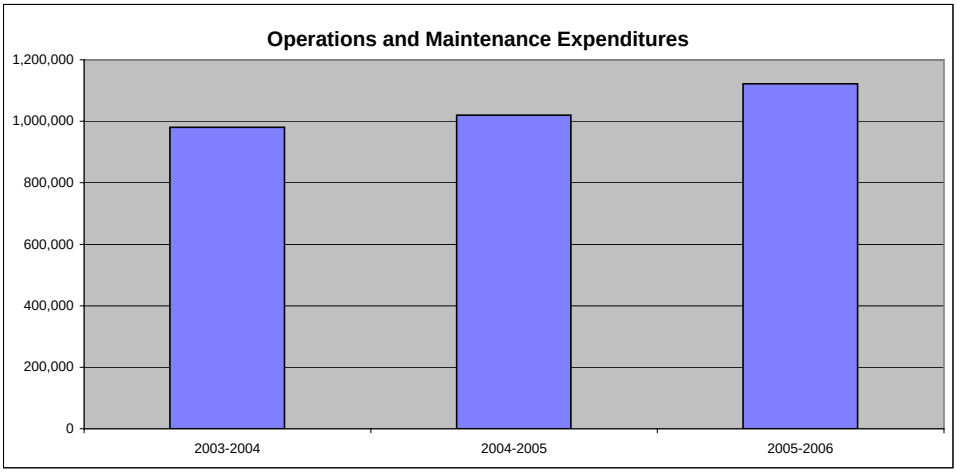
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	952,660		899,065	-6%		1,001,454	11%
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		78,567	0%		75,000	-5%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	15,109		16,346	8%		18,000	10%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	3,023		15,714	420%		15,509	-1%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	10,000		0	-100%		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			10,561			12,355	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	980,792		1,020,253	4%		1,122,318	10%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	994		1,026	3%		1,157	13%
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	980,792		1,020,253	4%		1,122,318	10%



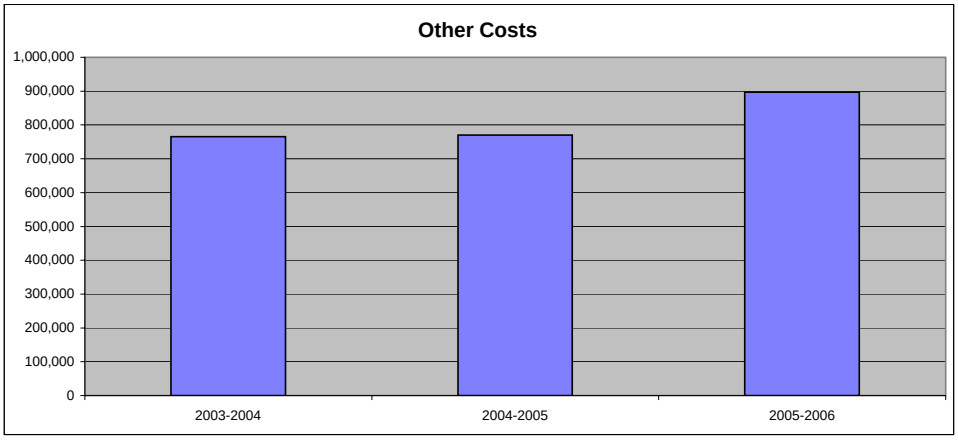
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	184,339		184,417	0%		239,389	30%
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	88,271		99,692	13%		100,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	484,356		466,623	-4%		529,266	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	8,088		8,149	1%		15,713	93%
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			10,800			12,636	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	765,054		769,681	1%		897,004	17%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	776		774	0%		925	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	0		0	0%		0	0%
TOTAL	765,054		769,681	1%		897,004	17%



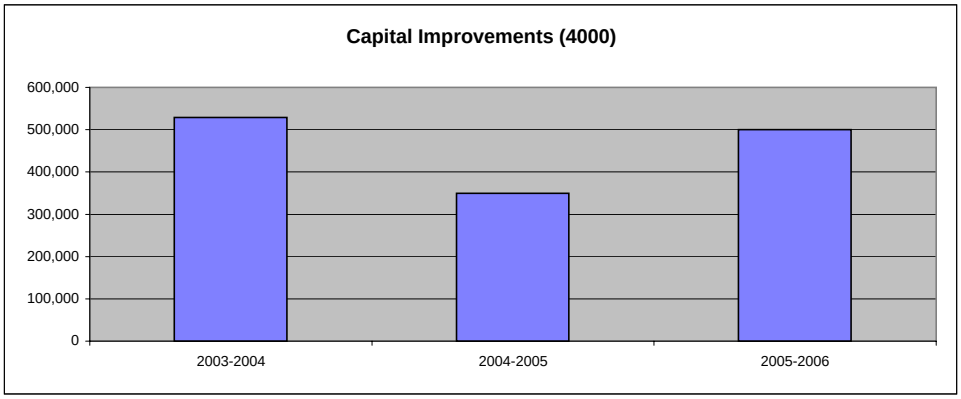
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	528,887		349,223	-34%		500,000	43%
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	528,887		349,223	-34%		500,000	43%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	536		351	-34%		515	47%
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	528,887		349,223	-34%		500,000	43%



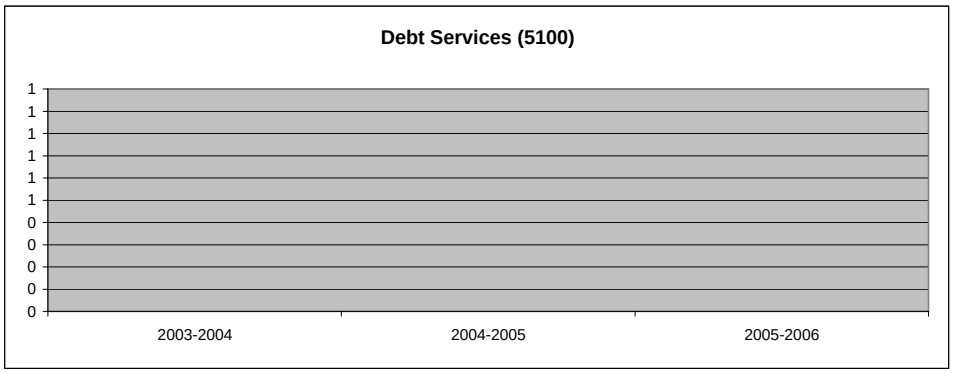
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	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	0		0	0%		0	0%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	0		0	0%		0	0%
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	0		0	0%		0	0%



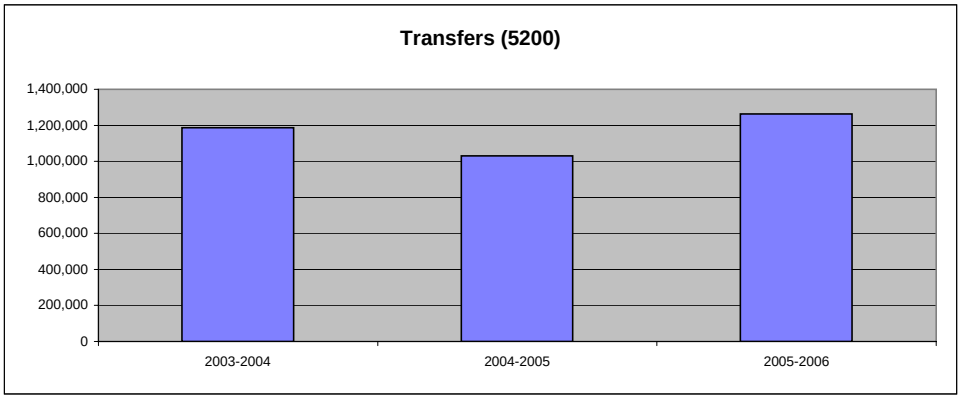
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	613,598		577,486	-6%		674,063	17%
Federal Funds	0		0	0%		0	0%
Supplemental General	573,097		453,065	-21%		590,000	30%
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	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	1,186,695		1,030,551	-13%		1,264,063	23%
Enrollment (FTE)*	986.3		994.0	1%		970.0	-2%
Amount per Pupil	1,203		1,037	-14%		1,303	26%
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	1,186,695		1,030,551	-13%		1,264,063	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.

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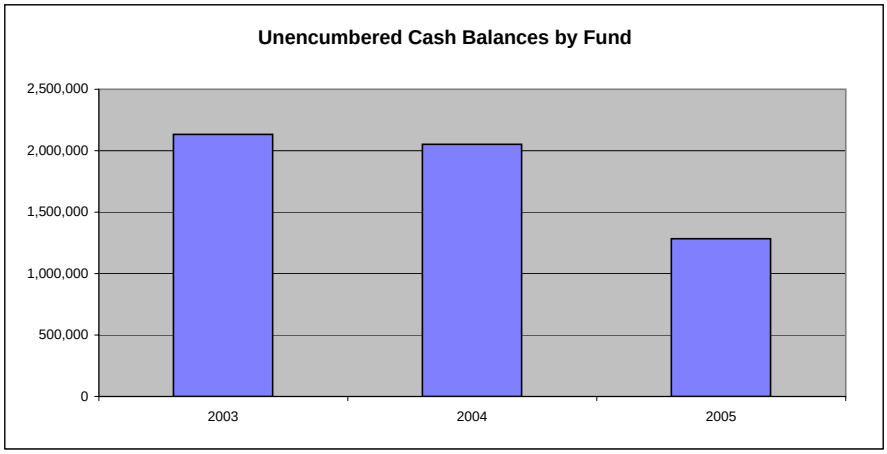
USD# 407

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	2,077	3,949	364
Federal Funds	-3,893	7,774	858
Supplemental General	41,344	134,252	102,585
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,269,339	989,997	658,376
Driver Training	48,052	38,427	36,167
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	158,123	160,301	159,348
Professional Development	2,759	32,274	30,655
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	362,355	427,974	274,816
Vocational Education	0	0	0
Gifts/Grants	0	5,000	19,500
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	251,612	251,612	
Text Book & Student Material	0	0	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,131,768	2,051,560	1,282,669
Enrollment (FTE)*	986.3	994.0	970.0
Amount per Pupil	2,161	2,064	1,322
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	2,131,768	2,051,560	1,282,669



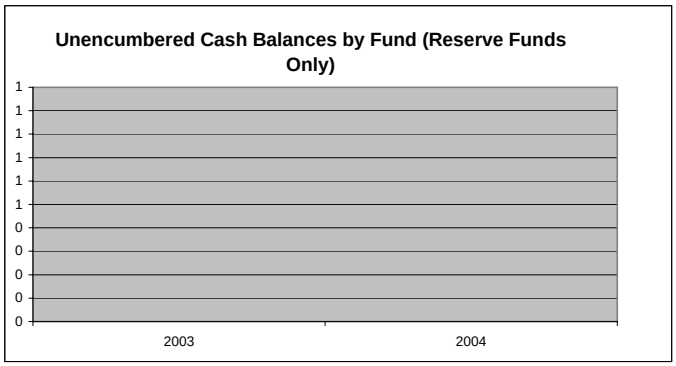
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	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.

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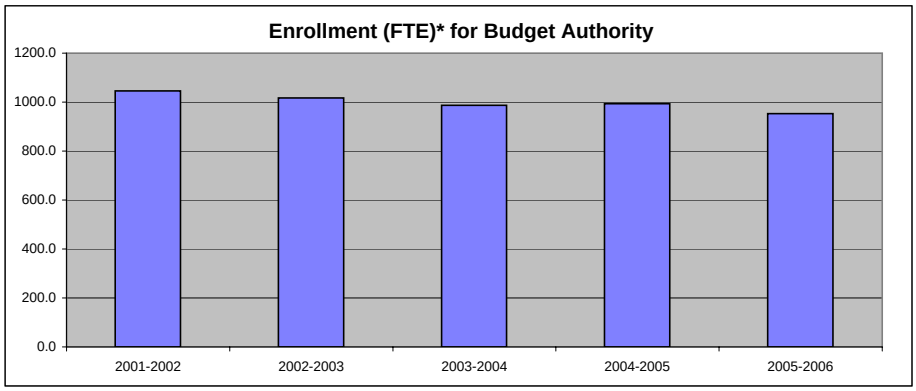
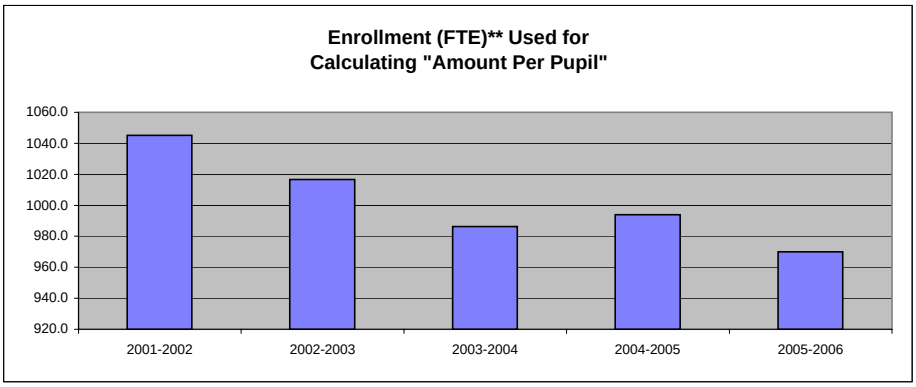
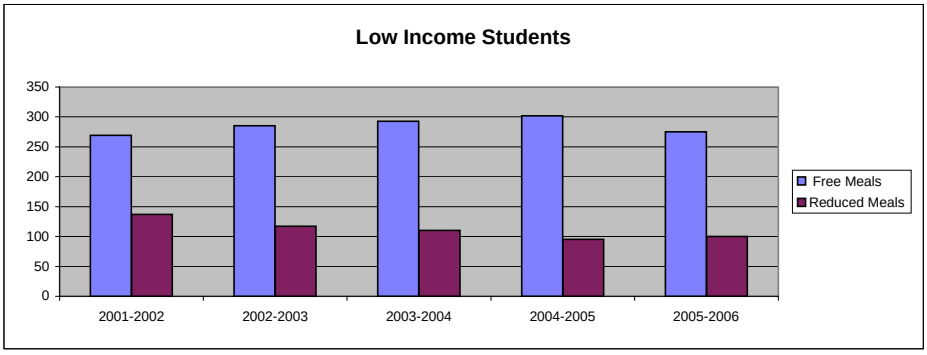
Other Information

	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)*	1,045.2	1,016.7	-3%	986.3	-3%	994.0	1%	953.0	-4%
Enrollment (FTE)**	1,045.2	1,016.7	-3%	986.3	-3%	994.0	1%	970.0	-2%
Number of Students - Free Meals	269	285	6%	293	3%	302	3%	275	-9%
Number of Students - Reduced Meals	137	117	-15%	110	-6%	95	-14%	100	5%





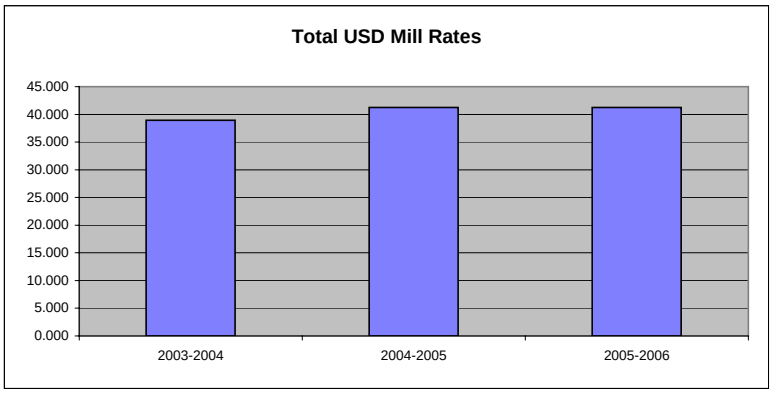


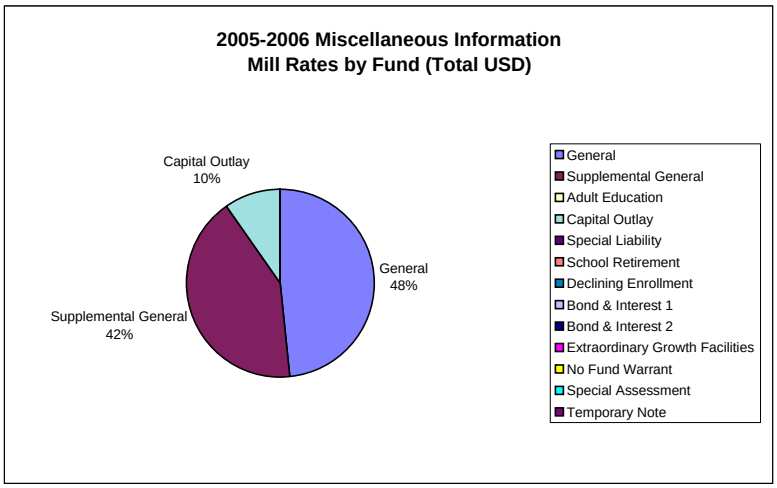
*FTE for state aid and budget authority purposes for general fund.

** 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	14.917	17.261	17.261
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	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	0.000	0.000	0.000
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	**38.917**	**41.261**	**41.261**
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**





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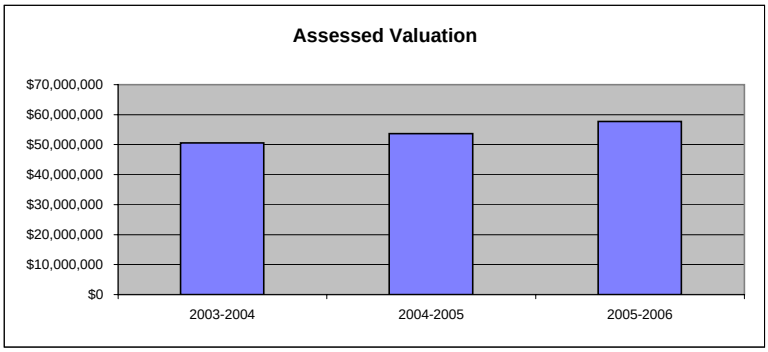
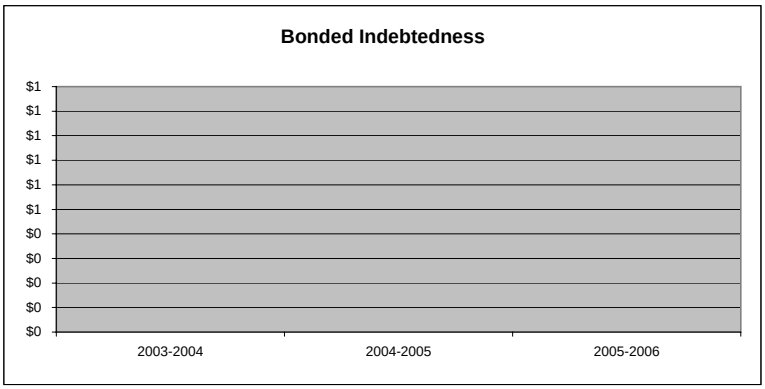
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$50,534,324	$53,696,703	$57,770,828
Bonded Indebtedness	$0	$0	$0