Budget Profile

2006-2007

Chase County USD #284

Order of Contents

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

2006-2007 Budget General Information
USD #: 284

Introduction

Chase County Unified School District 284 consists of 780 square miles and has a general fund assessed valuation of $35,776,286. The legislatively mandated 2006-07 general fund mill levy is 20 mills. The bond and interest mill levy is an estimated 4.862 mills and the capital outlay fund mill levy remains at 4 mills. For the past 9 years a supplemental general fund has been utilized in USD 284 and will require a levy of 22.024 mills. Overall the school district will be financed with an estimated total of 50.886 mills.
The school district has one high school in Cottonwood Falls, a middle school in Strong City and an elementary school in Cottonwood Falls.
The enrollment is estimated at 465 students K-12, and a staff of 50 certified and 47 classified employees.
USD 284 is a participating member of the Flint Hills Special Education Cooperative which is located in Emporia, KS and is also associated with the Southeast Kansas Education Service Center located in Greenbush, KS.
The school system is fully accredited by the Kansas State Board of Education.

We appreciate you taking time to look over our budget. Should you have questions or concerns please contact us. Thank you.

Board Members

Mike Hinkson, President
RR 1 Box 62
Matfield Green, KS 66862

Richard "Tex" Benjamin
RR 5 Box 50
Emporia, KS 66801

David Crichton, Vice President
P.O. Box 19
Strong City, KS 66869

Anthony Hazelton
RR 1
Elmdale, KS 66850

Franklin D. "Bud" Higgs
RR 1 Box 85A
Cedar Point, KS 66843

Kay K. Lauer
P.O. Box 563
Cottonwood Falls, KS 66845

Bill Luder
P.O. Box 9
Cottonwood Falls, KS 66845

Key Staff

Superintendent: Rick Weiss
Associate or Assistant Superintendents:
Business Office Staff: Cindy Kelsheimer, Clerk; Gayle Ingalls, Treasurer
Curriculum & Instruction Staff: Bernice Albers
Other Key Contacts:

The District's Accomplishments and Challenges

Accomplishments:
Kansas Assessment test scores remain to be a focus of the school district. Currently USD #284 continues to strive toward these goals on a yearly basis. Building Report Cards are another important issue with the district as we continue the process of quality performance. All buildings are accredited accordingly.

Challenges:
USD 284 faces the annual challenge of declining enrollment. This situation has brought the need for a supplemental general fund to provide educational services to our students. Providing health care services for employees continues to be a problem for the district. Premium costs for health insurance have climbed steadily over the last 5 years easily surpassing the salary increases for employees most of the time. The present economy and transportation costs are staggering for USD #284 due to the rural culture of this community. Another major challenge for our district is the recruitment of personnel. Due to the recent funding issues, keeping qualified personnel is and will continue to be a struggle for small, rural schools.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

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

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

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

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

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Summary of Total Expenditures By Function
(All Funds)

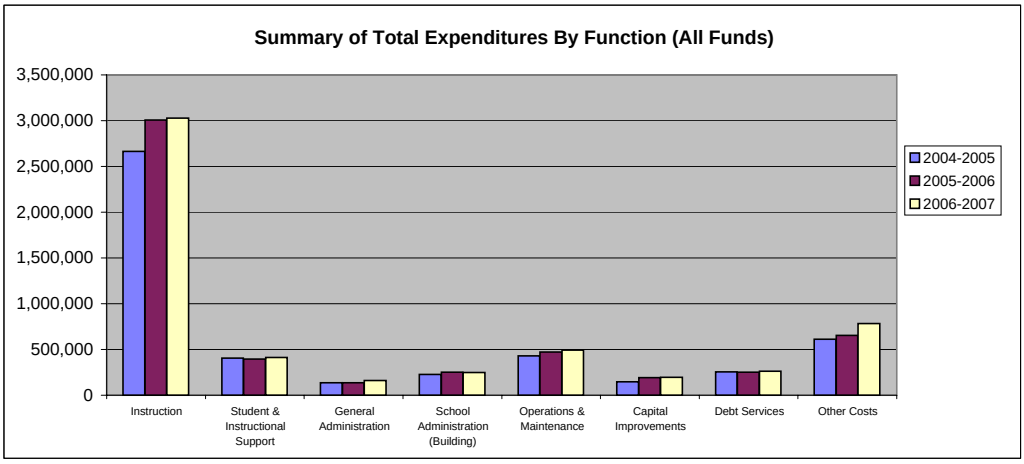
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,663,528	55%	3,005,737	56%	13%	3,029,047	54%	1%
Student & Instructional Support	404,845	8%	394,829	7%	-2%	412,359	7%	4%
General Administration	136,119	3%	134,980	3%	-1%	160,400	3%	19%
School Administration (Building)	227,537	5%	253,400	5%	11%	246,809	4%	-3%
Operations & Maintenance	430,453	9%	473,317	9%	10%	493,634	9%	4%
Capital Improvements	148,593	3%	192,741	4%	30%	196,000	4%	2%
Debt Services	256,528	5%	252,569	5%	-2%	263,100	5%	4%
Other Costs	613,029	13%	654,939	12%	7%	783,085	14%	20%
Total Expenditures	4,880,632	100%	5,362,512	100%	10%	5,584,434	100%	4%
Amount per Pupil	$10,601		$11,607		9%	$12,193		5%

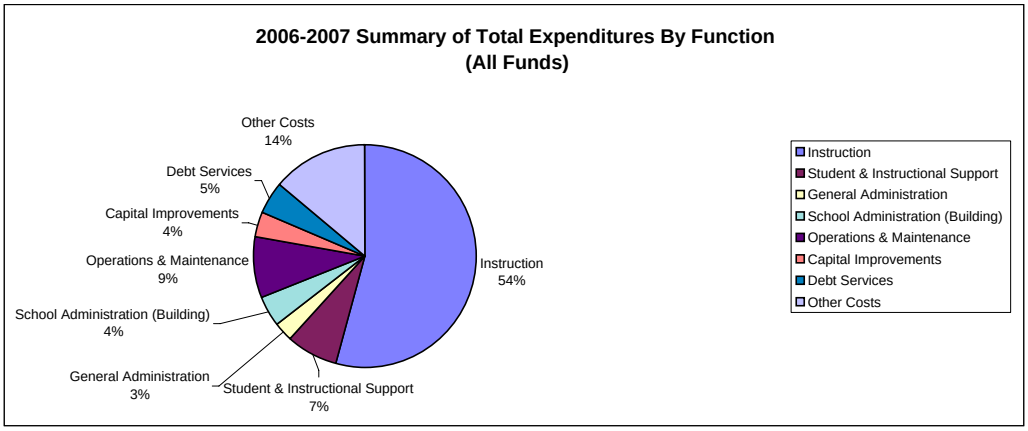
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

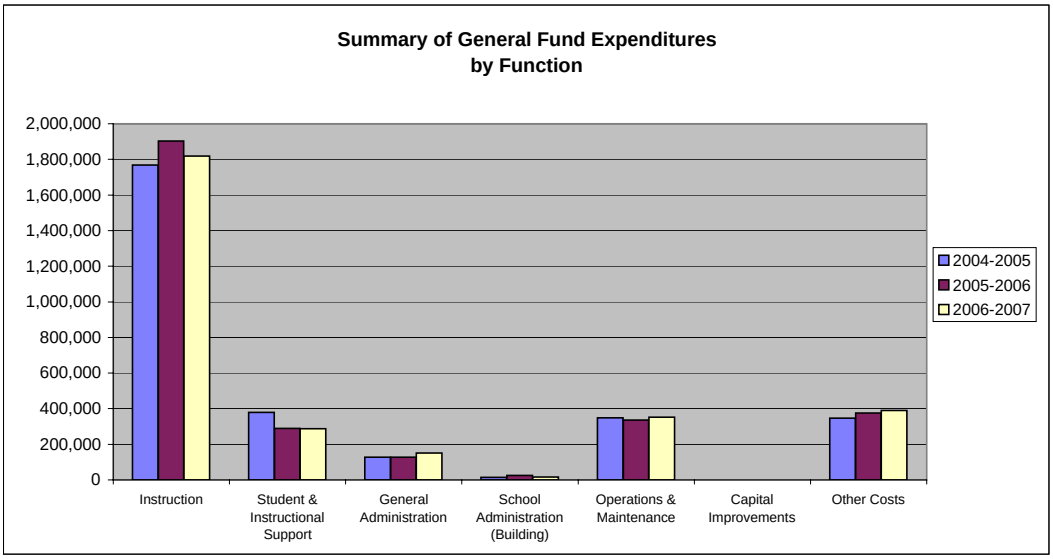


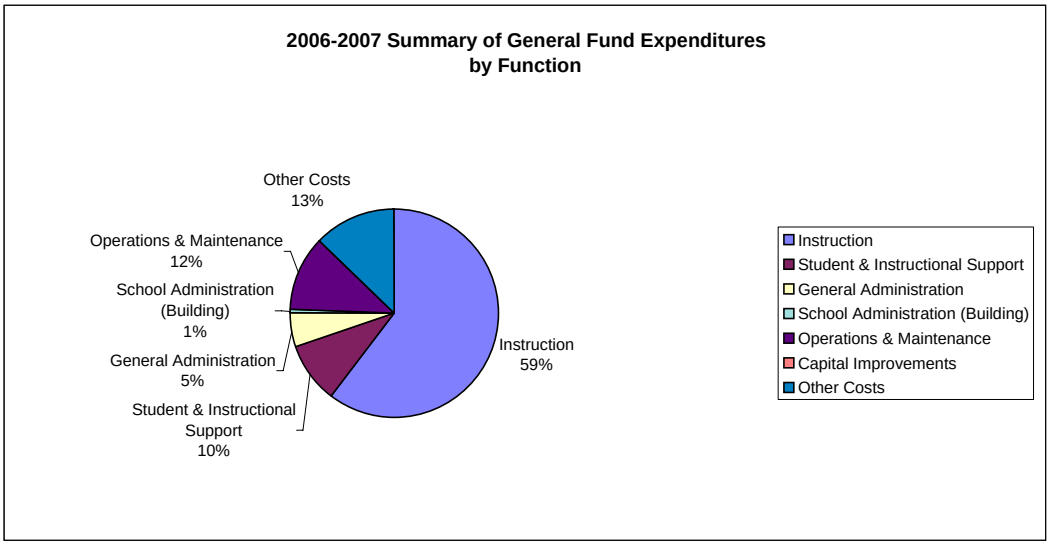


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,768,198	59%	1,903,182	62%	8%	1,818,248	60%	-4%
Student & Instructional Support	378,957	13%	289,131	9%	-24%	287,851	10%	0%
General Administration	128,151	4%	128,357	4%	0%	151,784	5%	18%
School Administration (Building)	15,100	1%	25,658	1%	70%	16,220	1%	-37%
Operations & Maintenance	349,433	12%	335,753	11%	-4%	351,525	12%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	347,264	12%	375,895	12%	8%	389,331	13%	4%
Total Expenditures	2,987,103	100%	3,057,976	100%	2%	3,014,959	100%	-1%
Amount per Pupil	$6,488		$6,619		2%	$6,583		-1%

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

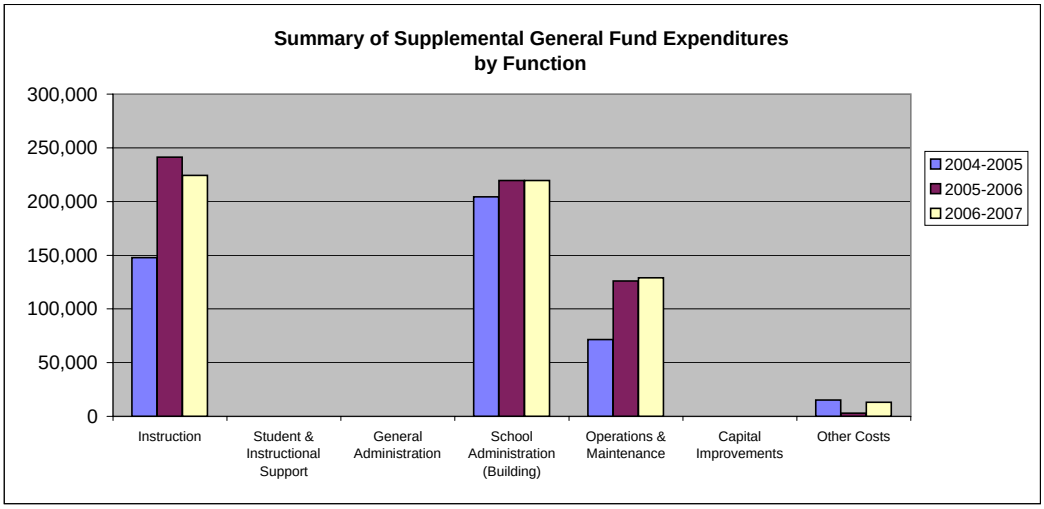


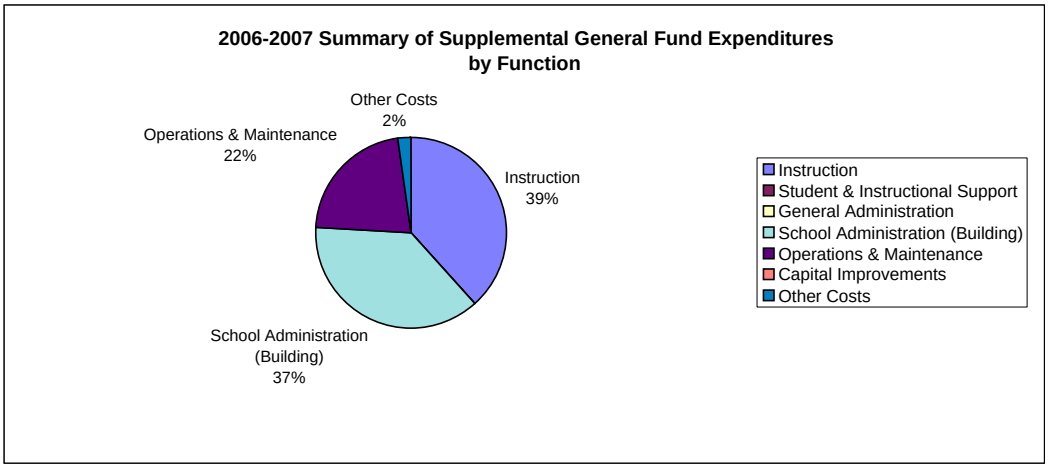


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	147,855	34%	241,244	41%	63%	224,375	38%	-7%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	204,233	47%	219,470	37%	7%	219,653	37%	0%
Operations & Maintenance	71,397	16%	126,165	21%	77%	129,000	22%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	15,209	3%	2,984	1%	-80%	13,000	2%	336%
Total Expenditures	438,694	100%	589,863	100%	34%	586,028	100%	-1%
Amount per Pupil	$953		$1,277		34%	$1,280		0%

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



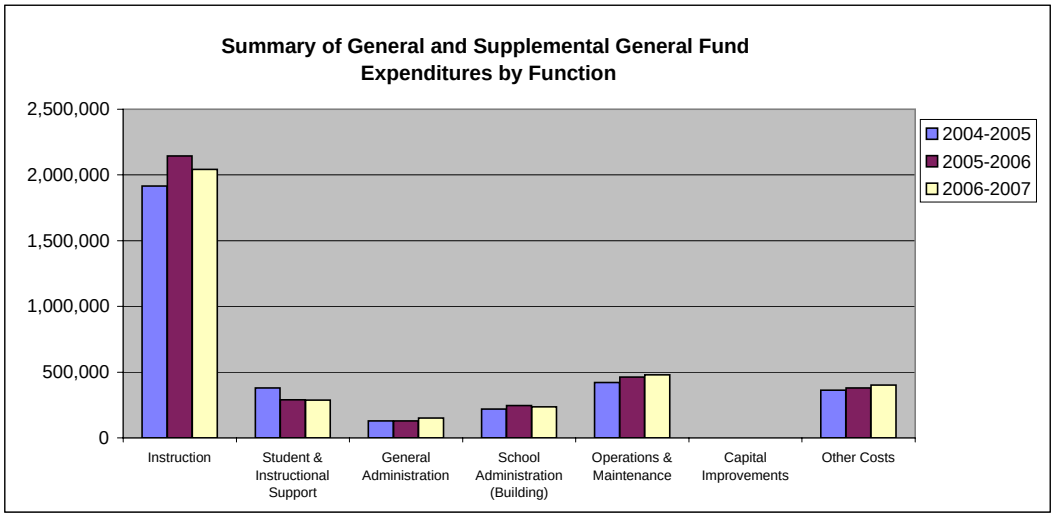


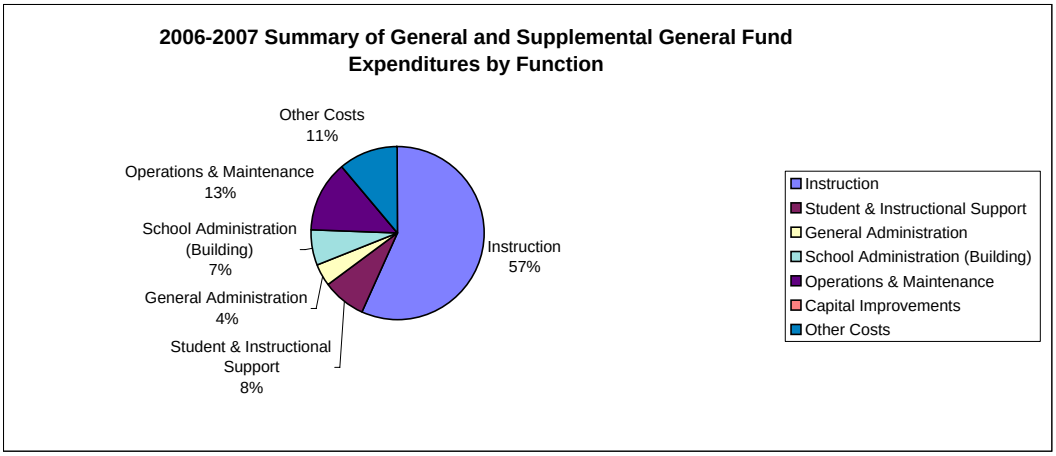
USD# 284

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	1,916,053	56%	2,144,426	59%	12%	2,042,623	57%	-5%
Student & Instructional Support	378,957	11%	289,131	8%	-24%	287,851	8%	0%
General Administration	128,151	4%	128,357	4%	0%	151,784	4%	18%
School Administration (Building)	219,333	6%	245,128	7%	12%	235,873	7%	-4%
Operations & Maintenance	420,830	12%	461,918	13%	10%	480,525	13%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	362,473	11%	378,879	10%	5%	402,331	11%	6%
Total Expenditures	3,425,797	100%	3,647,839	100%	6%	3,600,987	100%	-1%
Amount per Pupil	$7,441		$7,896		6%	$7,862		0%

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.

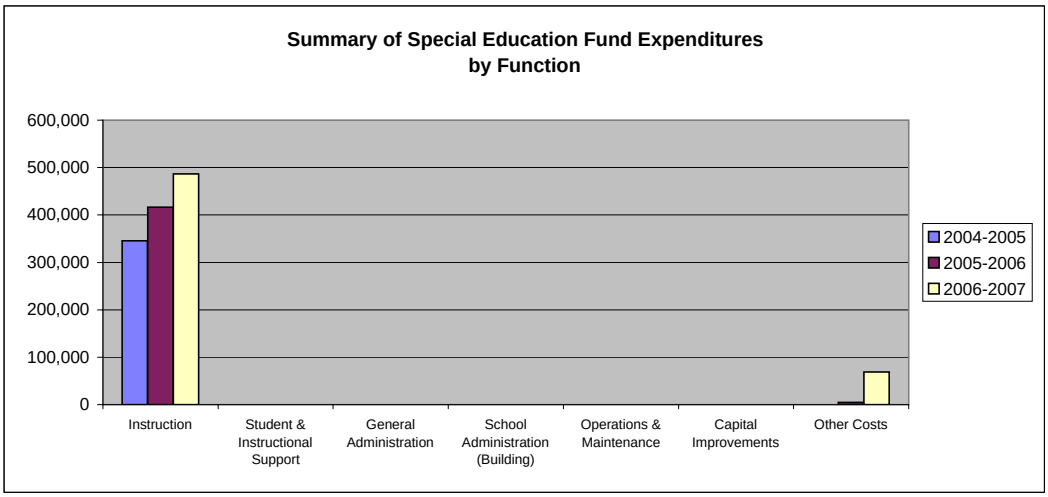


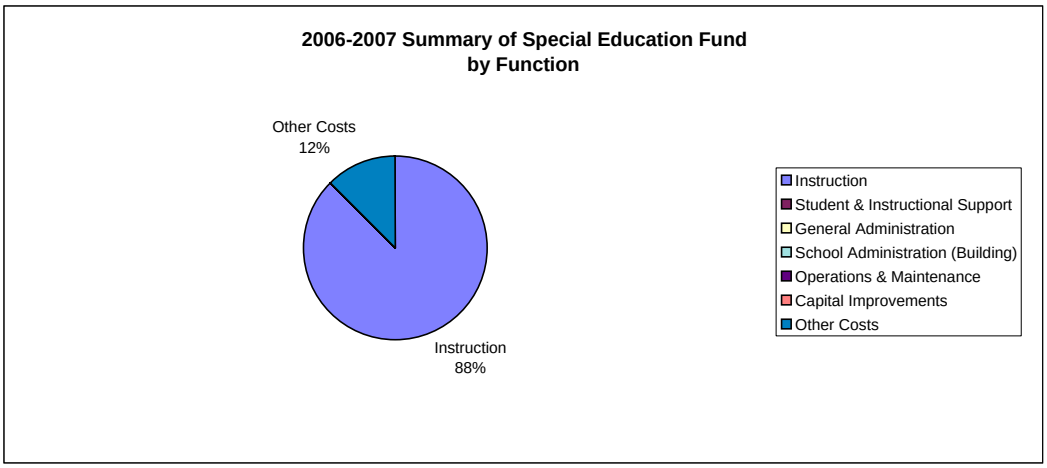


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	345,878	100%	416,313	99%	20%	486,500	88%	17%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	4,500	1%	0%	69,000	12%	1433%
Total Expenditures	345,878	100%	420,813	100%	22%	555,500	100%	32%
Amount per Pupil	$751		$911		21%	$1,213		33%

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.)

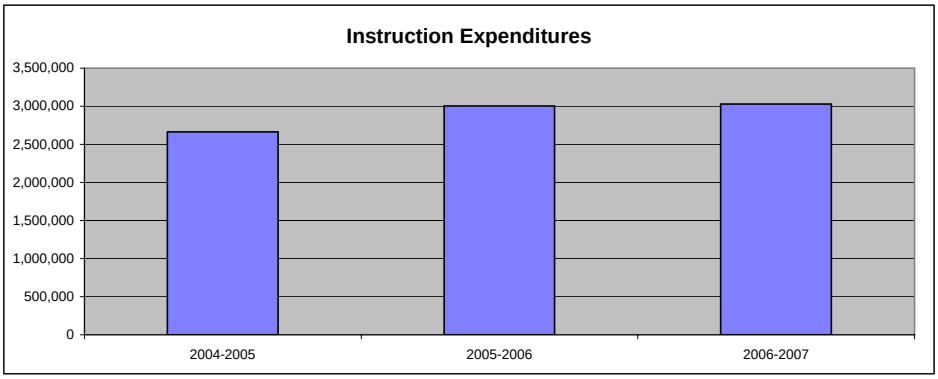


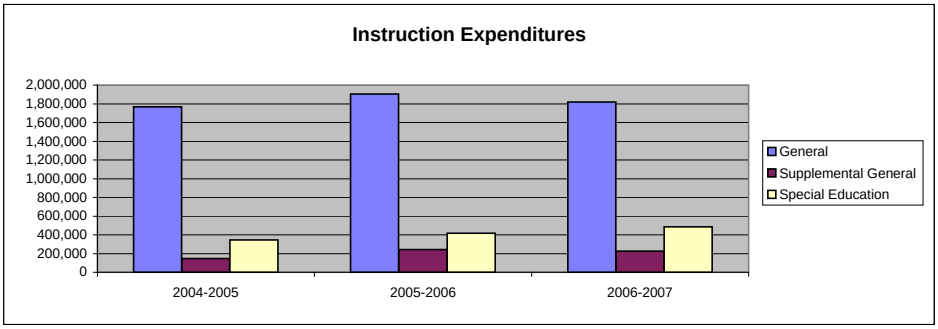


USD# 284

Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,768,198		1,903,182	8%		1,818,248	-4%
Federal Funds	130,208		133,200	2%		119,361	-10%
Supplemental General	147,855		241,244	63%		224,375	-7%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			32,461			85,631	164%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	29,681		1,821	-94%		10,000	449%
Driver Education	3,487		4,184	20%		5,900	41%
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	345,878		416,313	20%		486,500	17%
Vocational Education	53,443		72,200	35%		127,000	76%
Gifts/Grants	68,539		28,126	-59%		40,000	42%
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	88,998		94,810	7%		112,032	18%
Contingency Reserve	0		2,307	0%			
Text Book & Student Material	27,241		75,889	179%			
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	2,663,528		3,005,737	13%		3,029,047	1%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	5,785		6,506	12%		6,614	2%
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	2,663,528		3,005,737	13%		3,029,047	1%





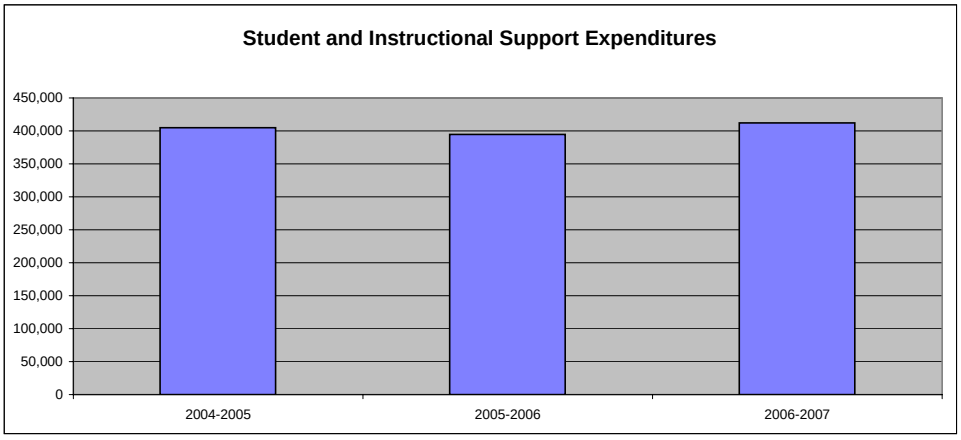
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	378,957		289,131	-24%		287,851	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)			74,389			88,529	19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		1,625	0%		0	-100%
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	7,675		9,421	23%		10,876	15%
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	18,213		20,263	11%		25,103	24%
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	404,845		394,829	-2%		412,359	4%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	879		855	-3%		900	5%
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	404,845		394,829	-2%		412,359	4%
Amount per Pupil	$894		$855	-4%		$900	5%



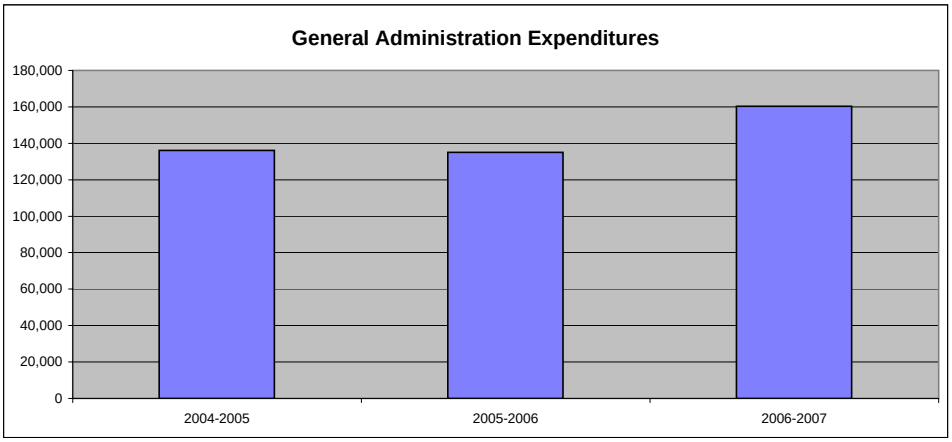
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	128,151		128,357	0%		151,784	18%
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 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	7,968		6,623	-17%		8,616	30%
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	136,119		134,980	-1%		160,400	19%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	296		292	-1%		350	20%
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	136,119		134,980	-1%		160,400	19%



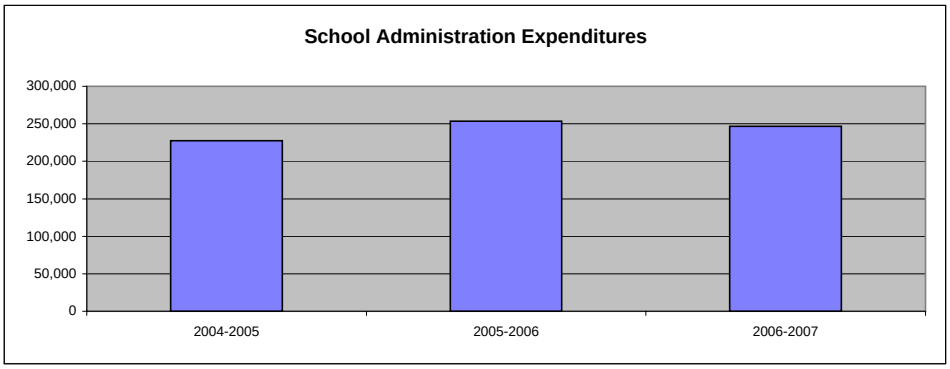
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	15,100		25,658	70%		16,220	-37%
Federal Funds	0		0	0%		0	0%
Supplemental General	204,233		219,470	7%		219,653	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 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	8,204		8,272	1%		10,936	32%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	227,537		253,400	11%		246,809	-3%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	494		548	11%		539	-2%
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	227,537		253,400	11%		246,809	-3%



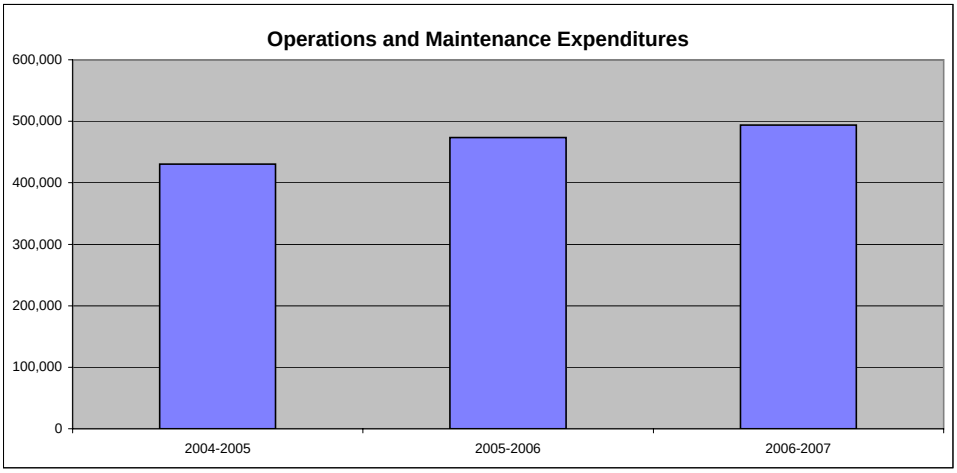
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	349,433		335,753	-4%		351,525	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	71,397		126,165	77%		129,000	2%
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	9,623		11,399	18%		13,109	15%
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	430,453		473,317	10%		493,634	4%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	935		1,024	10%		1,078	5%
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	430,453		473,317	10%		493,634	4%



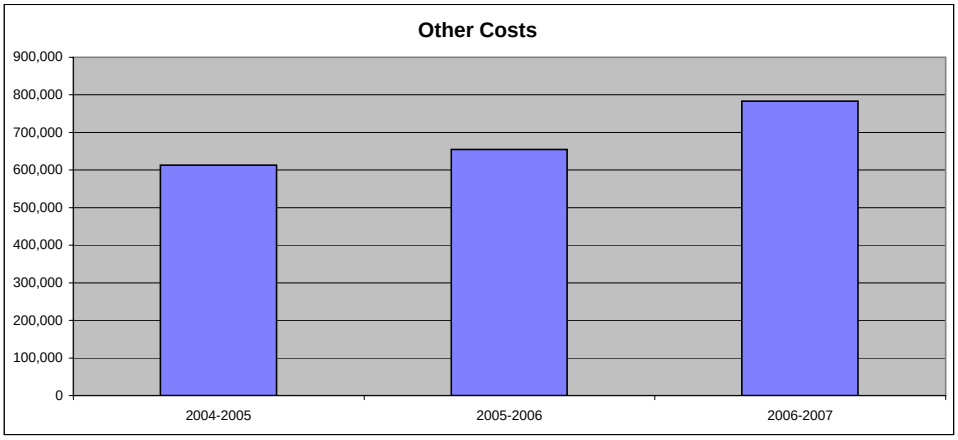
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	347,264		375,895	8%		389,331	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	15,209		2,984	-80%		13,000	336%
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	238,702		251,760	5%		288,150	14%
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		4,500	0%		69,000	1433%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	11,854		19,800	67%		23,604	19%
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	613,029		654,939	7%		783,085	20%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	1,332		1,418	6%		1,710	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	613,029		654,939	7%		783,085	20%



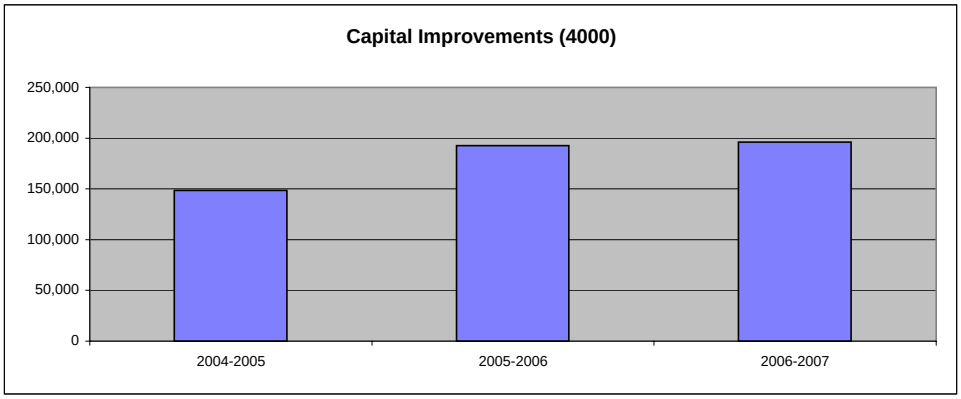
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	148,593		192,741	30%		196,000	2%
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	148,593		192,741	30%		196,000	2%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	323		417	29%		428	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	148,593		192,741	30%		196,000	2%



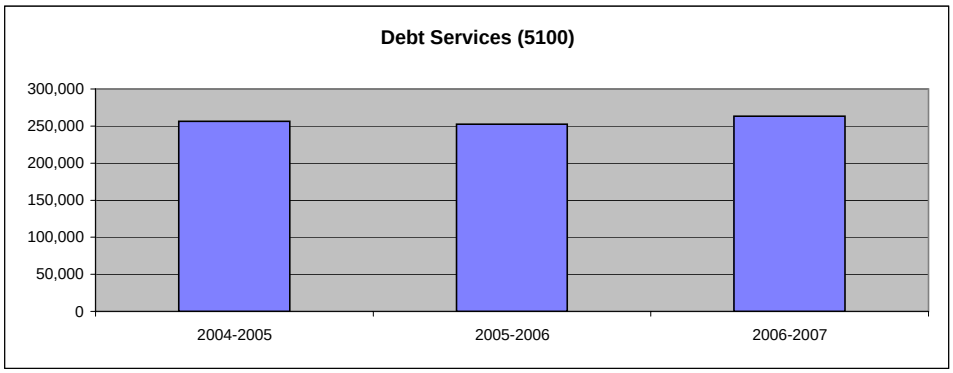
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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	48,655		47,620	-2%		53,000	11%
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	207,873		204,949	-1%		210,100	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	256,528		252,569	-2%		263,100	4%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	557		547	-2%		574	5%
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	256,528		252,569	-2%		263,100	4%



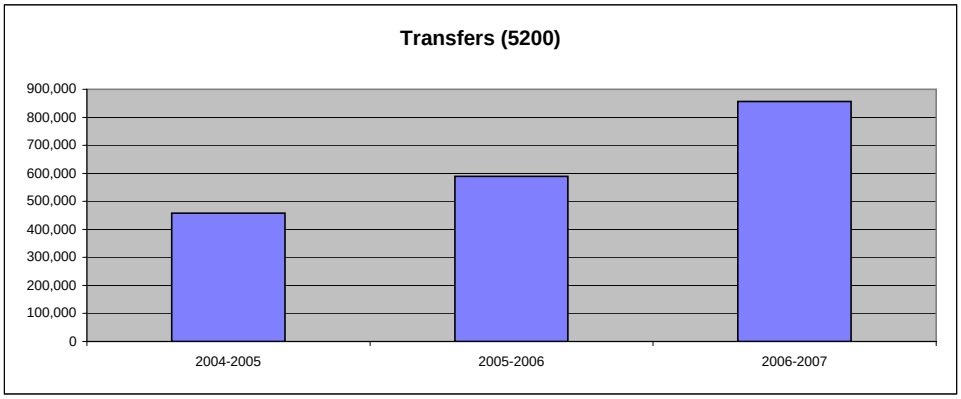
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	279,142		432,630	55%		563,868	30%
Federal Funds	0		0	0%		0	0%
Supplemental General	178,348		157,200	-12%		292,932	86%
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	457,490		589,830	29%		856,800	45%
Enrollment (FTE)*	460.4		462.0	0%		458.0	-1%
Amount per Pupil	994		1,277	28%		1,871	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	457,490		589,830	29%		856,800	45%



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

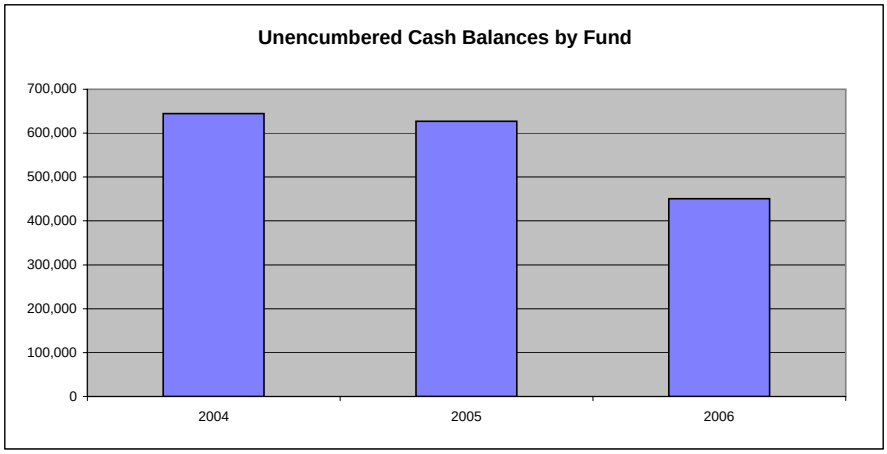
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 284

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	0	416	0
Federal Funds	8,909	9,459	4,516
Supplemental General	95,782	70,575	19,156
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	97,412	72,486	28,554
Driver Training	3,201	7,143	5,143
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	8,268	25,263	8,008
Professional Development	1,175	8,500	1
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	51,690	38,649	13,616
Vocational Education	0	0	0
Gifts/Grants	13,875	16,095	25,276
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	1,190	8,190	
Text Book & Student Material	7,603	1,725	
Bond & Interest 1	355,565	368,768	346,192
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	644,670	627,269	450,462
Enrollment (FTE)*	460.4	462.0	458.0
Amount per Pupil	1,400	1,358	984
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	644,670	627,269	450,462



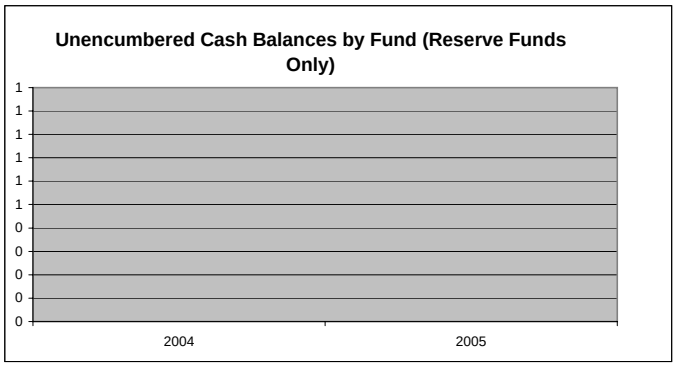
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

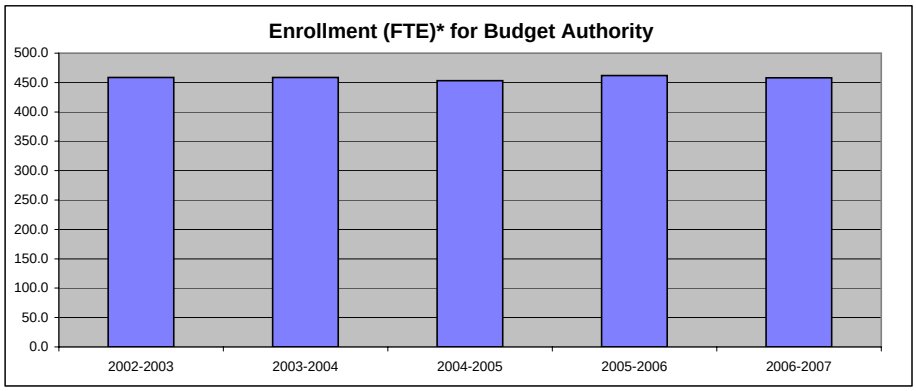


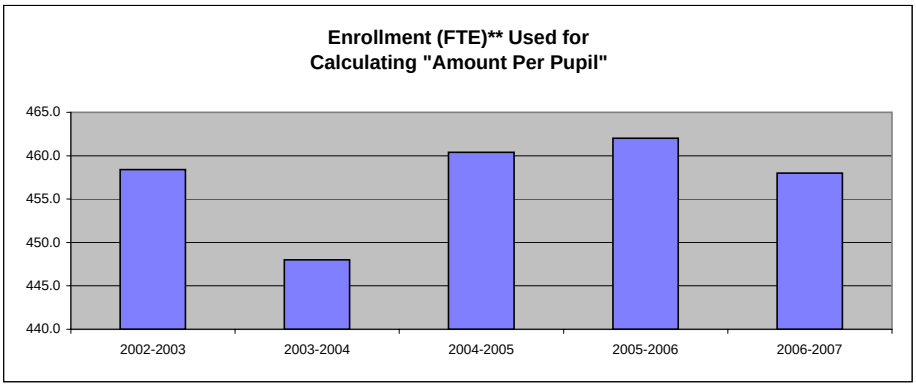
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

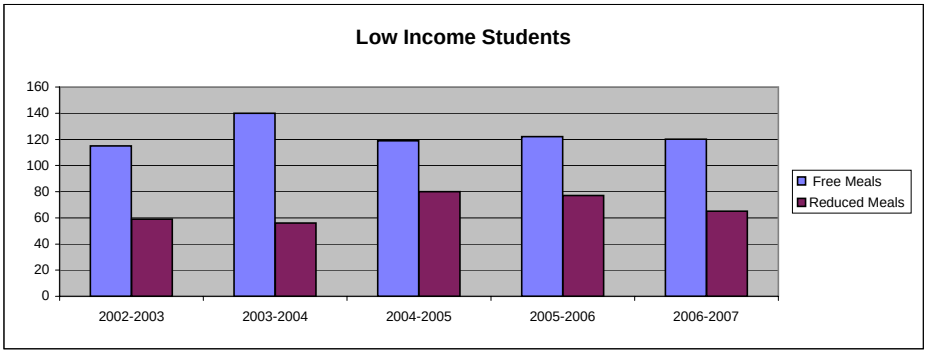
USD# 284

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)*	458.4	458.4	0%	453.0	-1%	462.0	2%	458.0	-1%
Enrollment (FTE)**	458.4	448.0	-2%	460.4	3%	462.0	0%	458.0	-1%
Number of Students - Free Meals	115	140	22%	119	-15%	122	3%	120	-2%
Number of Students - Reduced Meals	59	56	-5%	80	43%	77	-4%	65	-16%





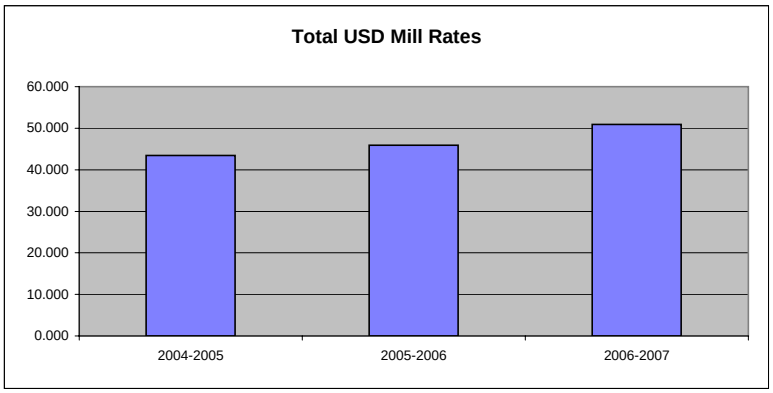


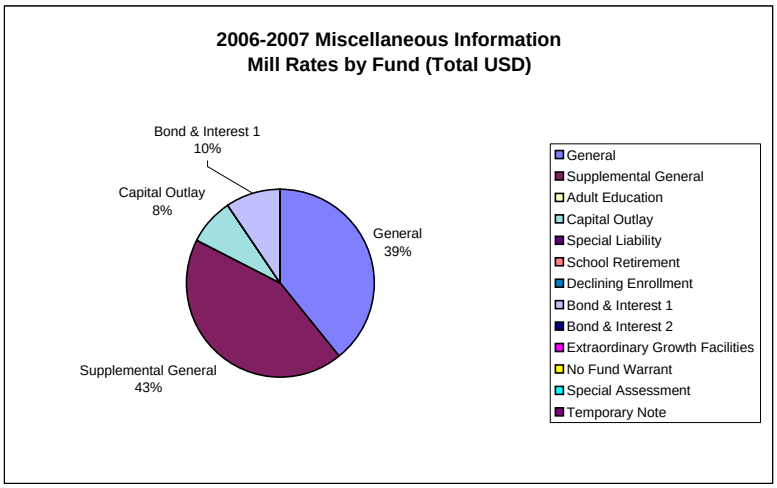
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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.

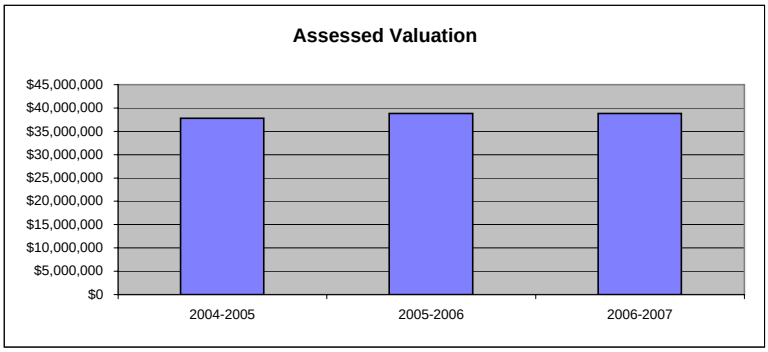
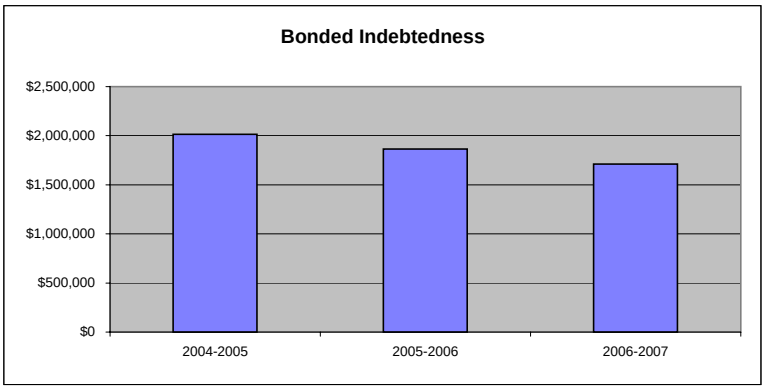
Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	14.355	17.709	22.024
Adult Education	0.000	0.000	0.000
Capital Outlay	3.983	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	5.085	4.161	4.862
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	**43.423**	**45.870**	**50.886**
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	0.995	2.995	2.983
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.995**	**2.995**	**2.983**





USD# 284

Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$37,778,774	$38,846,862	$38,845,926
Bonded Indebtedness	$2,015,000	$1,865,000	$1,710,000