2006-07 Budget Profile

USD 231

Gardner-Edgerton

Johnson County, Kansas

Gardner Edgerton USD 231

Trails to Success

Dear Patron,

In this booklet, you will find information pertaining to the proposed 2006-2007 School District Budget. The Public Hearing on the proposed budget will occur during the Board of Education Meeting on Monday, August 21, 2006. The meeting will take place at 231 East Madison Street in Gardner and the meeting is scheduled to begin at 7 p.m.

Financially speaking, after four straight years with no increase in the Base State Aid Per Pupil (FY2002-FY2005), for the second year in a row, a limited amount of financial relief has been provided by the state legislature. As a result of one of the most unusual legislative sessions in the history of the State of Kansas, the school finance formula has again been modified to meet the demands of the Kansas Supreme Court; not only in USD 231, but for all schools across the entire State of Kansas. Although economic conditions appear to be stabilizing, it is difficult to determine whether or not this adjustment was simply a one-time maneuver or a second step in the right direction. It is safe to say that the 2007 legislative session could be as interesting as the 2006 session with the demands and expectations that have been placed on the entire legislative and judicial systems in Kansas.

Managing growth continues to be a complex task for the Board of Education. Balancing school boundaries, purchasing land for new schools, constructing new schools, maintaining and improving existing schools, reviewing and revising the curricular standards to maintain compliance with Federal and State mandates and recruiting and retaining quality staff continue to be many of the challenges that the Board of Education and Administration deal with on a daily basis. Fortunately, they are facing the task “head on” and planning ahead to meet the needs of our students.

The Board of Education and the Staff of the district invite you to visit your schools often. The district is proud of the record of accomplishments and is looking forward to an exciting future as the district continues to evolve into one of the premier school districts in the area. Please feel free to contact me if you have questions or comments about the information contained within this budget booklet.

Sincerely,

Eric Hansen
Director of Business & Finance

Gardner-Edgerton Unified School District No. 231

Board of Education

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Gardner-Edgerton Unified School District No. 231

District Administration and Key Personnel

Dr. Bill Gilhaus, Superintendent of Schools

Dr. Tim Yoho, Deputy Superintendent

Sue Amos, Director of Testing & Assessments

Lora Baugher, Director of Information Systems & Technology

Julie Bear, Public Relations Coordinator

Eric Hansen, Director of Business & Finance

Phil Lenahan, Director of Buildings & Grounds

Judy Martin, Director of Special Services

Bill Miller, Director of Operations & Maintenance

Janet Reynolds, Director of Educational Services

Carol Semrau, Director of Food Services

Doug Sumner, Director of Human Resources

Dr. Christy Ziegler, Director of Professional Development

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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)

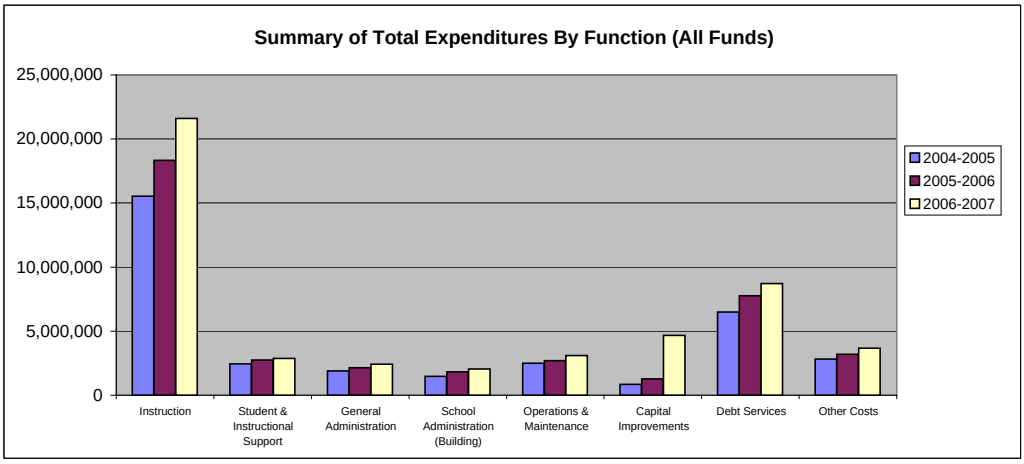
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	15,543,518	46%	18,341,100	46%	18%	21,591,486	44%	18%
Student & Instructional Support	2,436,679	7%	2,753,977	7%	13%	2,864,217	6%	4%
General Administration	1,905,163	6%	2,154,149	5%	13%	2,410,678	5%	12%
School Administration (Building)	1,471,943	4%	1,818,525	5%	24%	2,053,076	4%	13%
Operations & Maintenance	2,485,355	7%	2,697,553	7%	9%	3,095,384	6%	15%
Capital Improvements	843,566	2%	1,278,352	3%	52%	4,664,149	10%	265%
Debt Services	6,496,888	19%	7,762,269	19%	19%	8,710,261	18%	12%
Other Costs	2,830,221	8%	3,198,416	8%	13%	3,682,266	8%	15%
Total Expenditures	34,013,333	100%	40,004,341	100%	18%	49,071,517	100%	23%
Amount per Pupil	$10,028		$11,218		12%	$12,708		13%

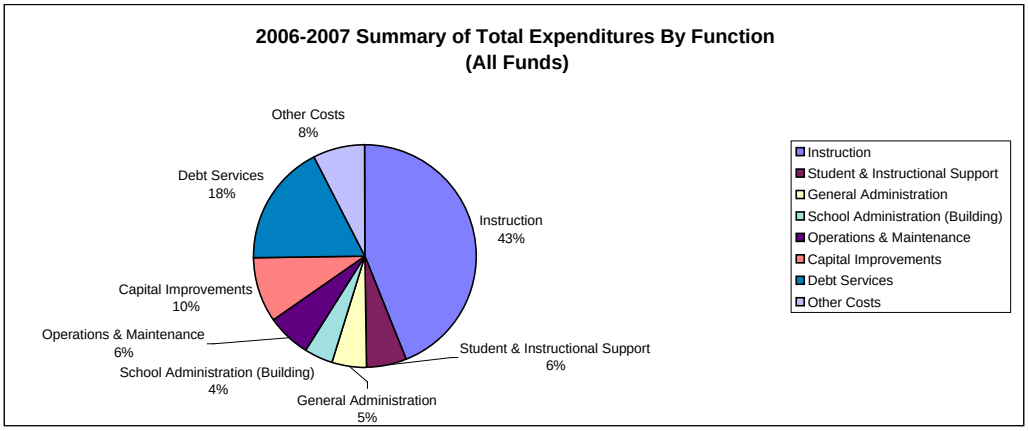
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

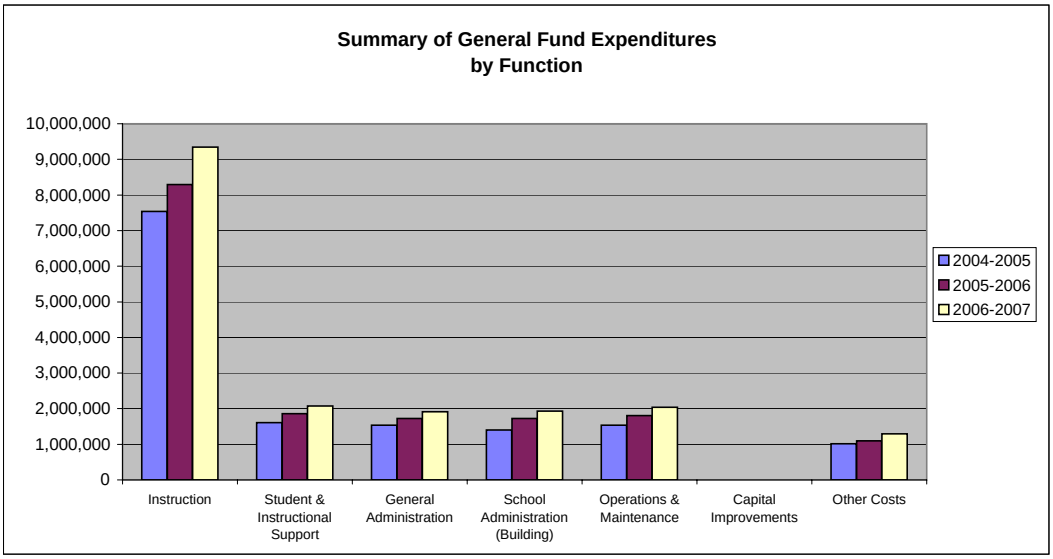


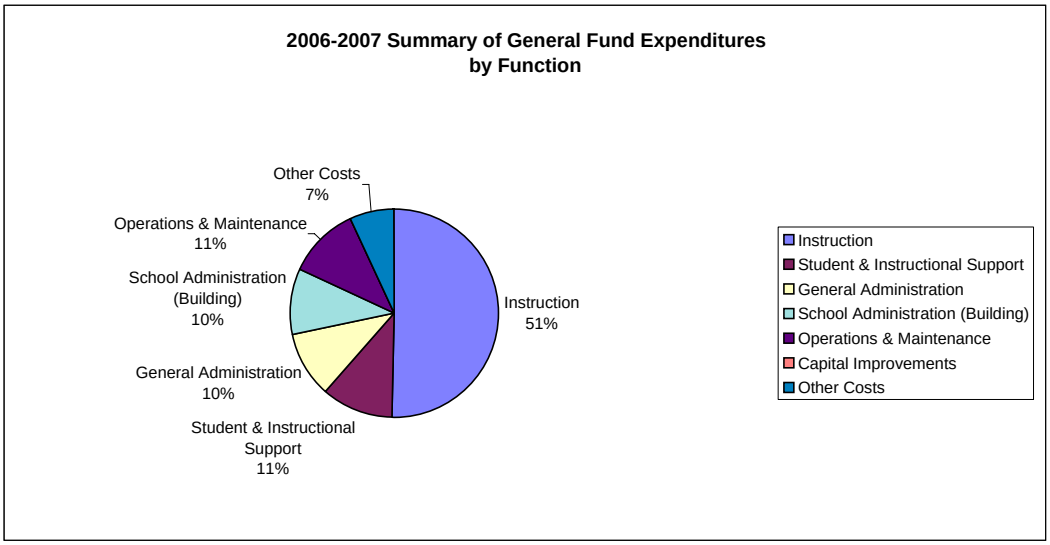


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	7,541,735	52%	8,291,505	50%	10%	9,340,975	50%	13%
Student & Instructional Support	1,609,832	11%	1,862,926	11%	16%	2,076,806	11%	11%
General Administration	1,532,104	10%	1,721,292	10%	12%	1,909,706	10%	11%
School Administration (Building)	1,399,838	10%	1,724,642	10%	23%	1,933,616	10%	12%
Operations & Maintenance	1,540,744	11%	1,809,281	11%	17%	2,041,735	11%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,016,367	7%	1,099,874	7%	8%	1,292,501	7%	18%
Total Expenditures	14,640,620	100%	16,509,520	100%	13%	18,595,339	100%	13%
Amount per Pupil	$4,316		$4,629		7%	$4,816		4%

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

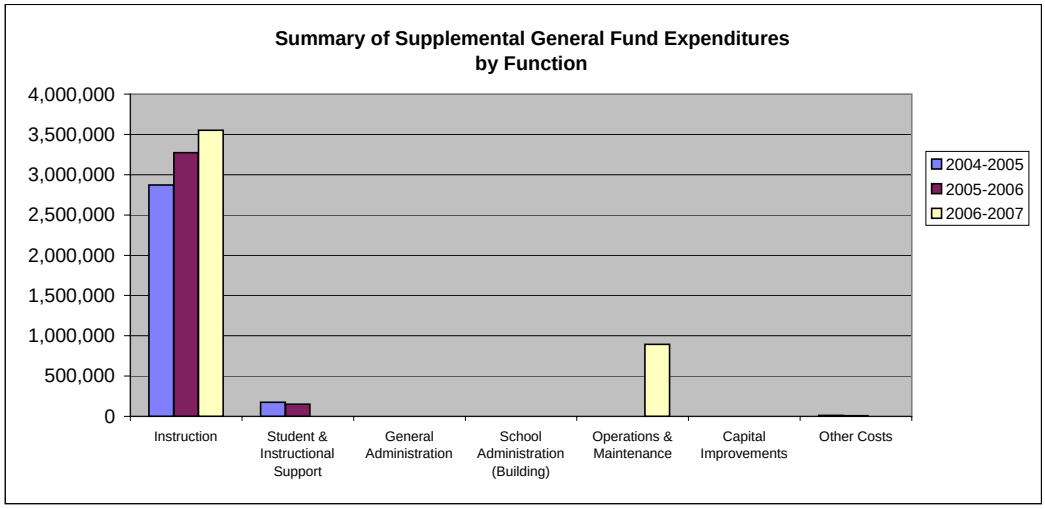


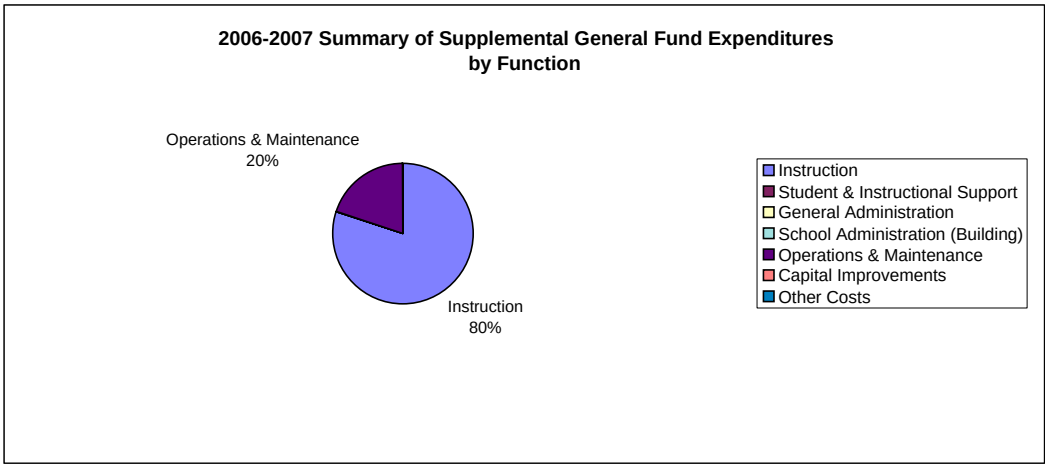


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,870,453	94%	3,273,771	95%	14%	3,550,799	80%	8%
Student & Instructional Support	174,955	6%	149,862	4%	-14%	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%	891,943	20%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	10,780	0%	9,016	0%	-16%	0	0%	-100%
Total Expenditures	3,056,188	100%	3,432,649	100%	12%	4,442,742	100%	29%
Amount per Pupil	$901		$963		7%	$1,151		20%

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





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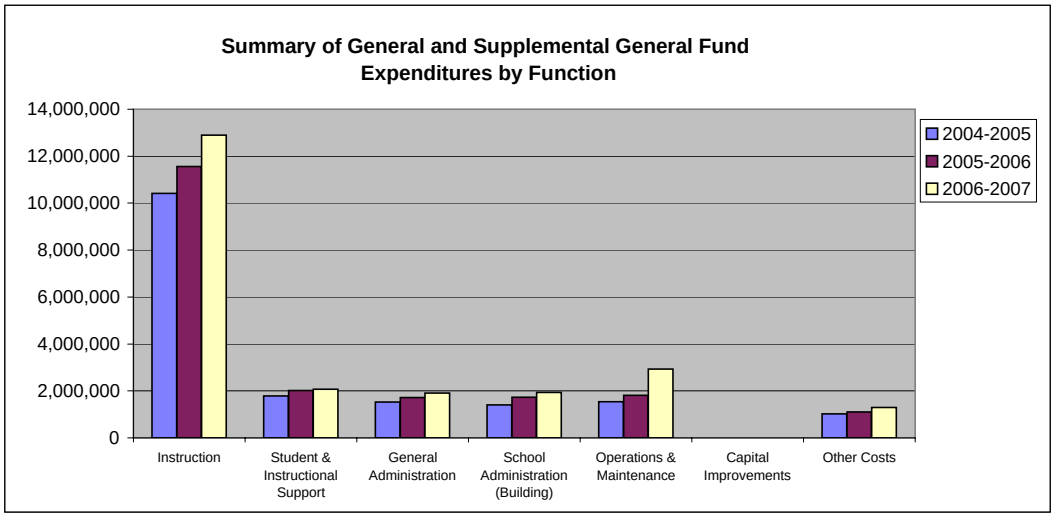
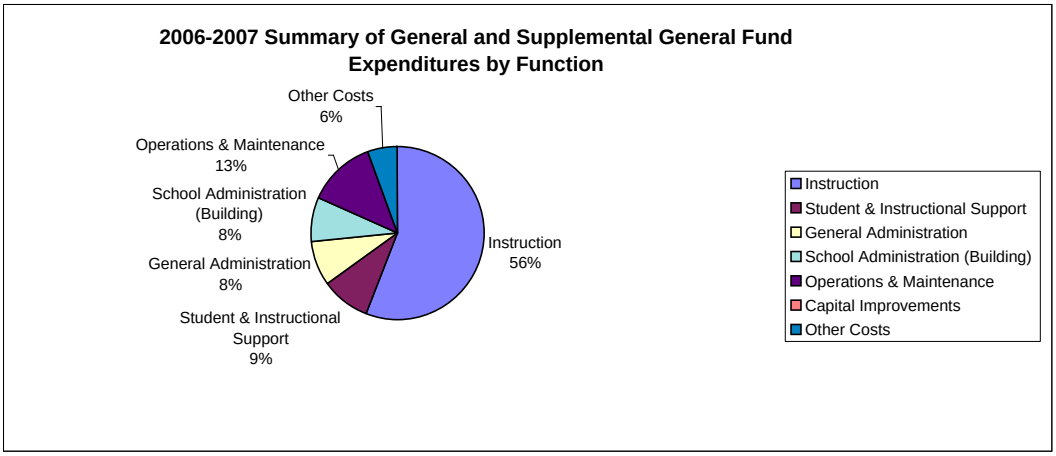
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	10,412,188	59%	11,565,276	58%	11%	12,891,774	56%	11%
Student & Instructional Support	1,784,787	10%	2,012,788	10%	13%	2,076,806	9%	3%
General Administration	1,532,104	9%	1,721,292	9%	12%	1,909,706	8%	11%
School Administration (Building)	1,399,838	8%	1,724,642	9%	23%	1,933,616	8%	12%
Operations & Maintenance	1,540,744	9%	1,809,281	9%	17%	2,933,678	13%	62%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,027,147	6%	1,108,890	6%	8%	1,292,501	6%	17%
Total Expenditures	17,696,808	100%	19,942,169	100%	13%	23,038,081	100%	16%
Amount per Pupil	$5,217		$5,592		7%	$5,966		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.

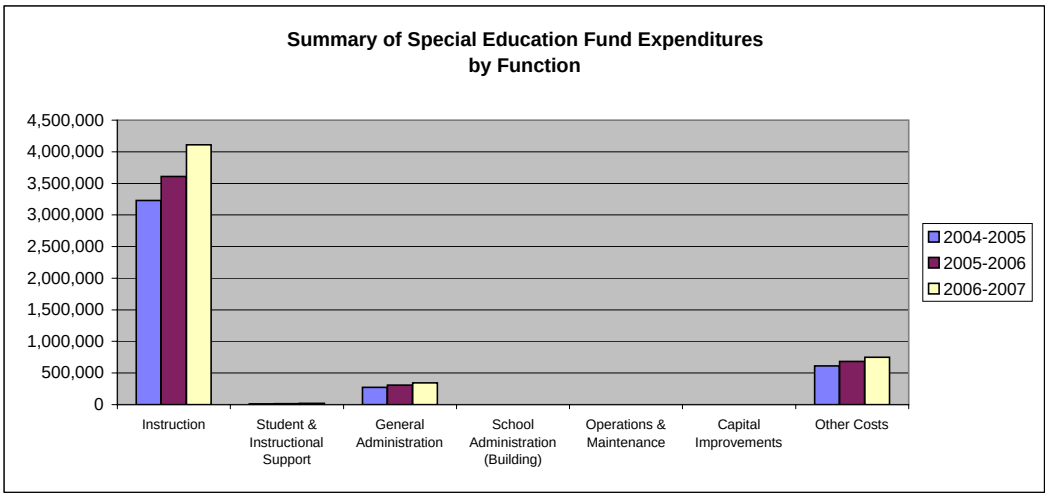


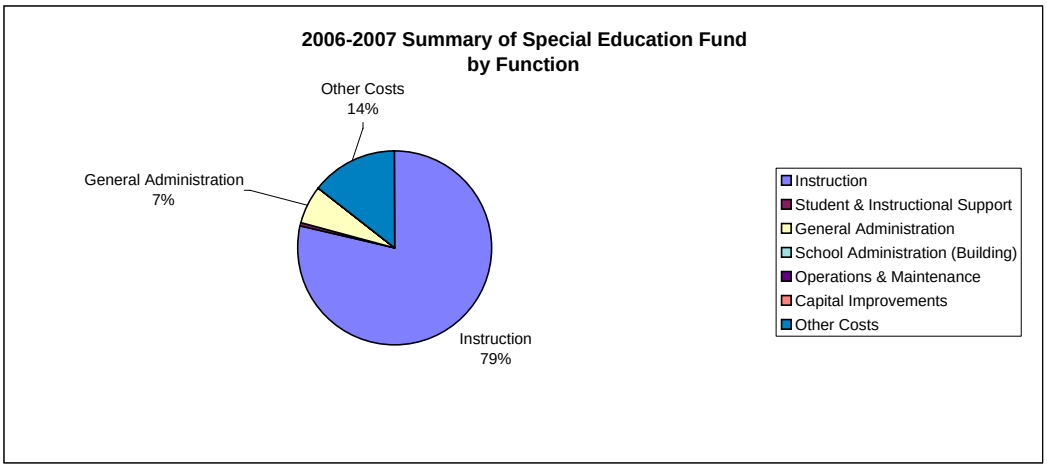


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	3,230,972	78%	3,609,101	78%	12%	4,110,966	79%	14%
Student & Instructional Support	10,146	0%	14,207	0%	40%	18,268	0%	29%
General Administration	273,782	7%	309,354	7%	13%	344,571	7%	11%
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	612,205	15%	681,344	15%	11%	749,223	14%	10%
Total Expenditures	4,127,105	100%	4,614,006	100%	12%	5,223,028	100%	13%
Amount per Pupil	$1,217		$1,294		6%	$1,353		5%

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.)





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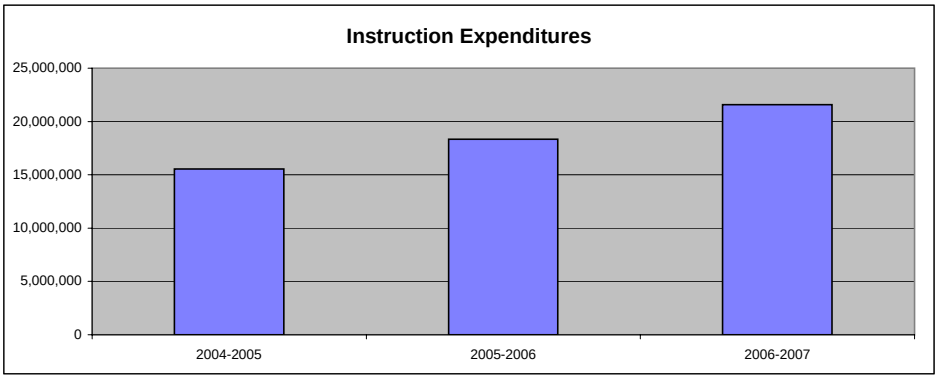
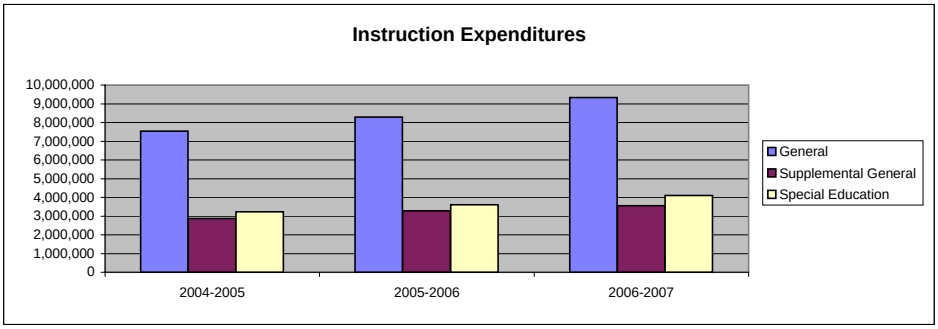
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	7,541,735		8,291,505	10%		9,340,975	13%
Federal Funds	528,014		514,699	-3%		550,233	7%
Supplemental General	2,870,453		3,273,771	14%		3,550,799	8%
At Risk (4yr Old)			29,462			51,560	75%
At Risk (K-12)			747,473			934,342	25%
Bilingual Education	13,792		17,000	23%		33,053	94%
Capital Outlay	79,863		165,474	107%		206,843	25%
Driver Education	28,115		35,977	28%		45,201	26%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		195,739	0%		245,592	25%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	56,055		56,434	1%		66,086	17%
Special Education	3,230,972		3,609,101	12%		4,110,966	14%
Vocational Education	417,290		460,563	10%		549,455	19%
Gifts/Grants	16,696		19,192	15%		902,730	4604%
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	635,398		787,177	24%		1,003,651	28%
Contingency Reserve	0		0	0%			
Text Book & Student Material	125,135		137,533	10%			
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	15,543,518		18,341,100	18%		21,591,486	18%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	4,582		5,143	12%		5,591	9%
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	15,543,518		18,341,100	18%		21,591,486	18%





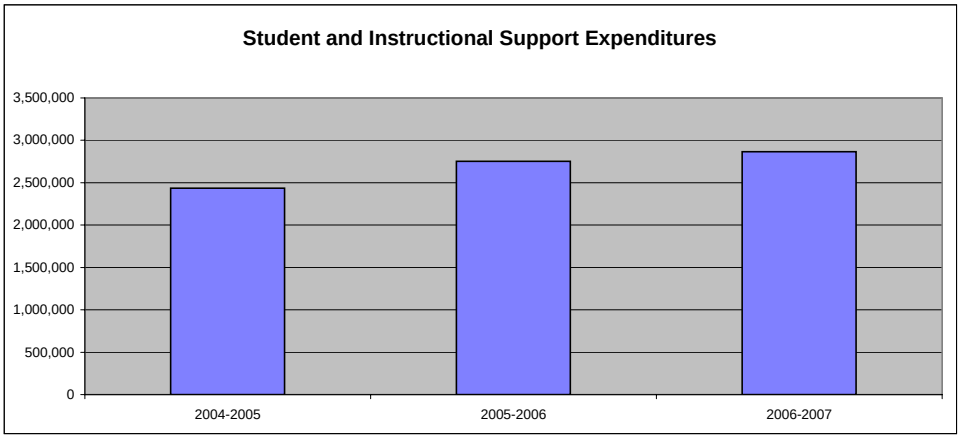
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,609,832		1,862,926	16%		2,076,806	11%
Federal Funds	0		0	0%		0	0%
Supplemental General	174,955		149,862	-14%		0	-100%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	224,720		245,608	9%		307,010	25%
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	129,270		137,690	7%		209,845	52%
Parent Education Program	104,771		124,690	19%		145,620	17%
Summer School	0		0	0%		0	0%
Special Education	10,146		14,207	40%		18,268	29%
Vocational Education	20,090		0	-100%		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	66,259		83,661	26%		106,668	28%
Contingency Reserve	0		0	0%			
Text Book & Student Material	96,636		135,333	40%			
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	2,436,679		2,753,977	13%		2,864,217	4%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	718		772	8%		742	-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	2,436,679		2,753,977	13%		2,864,217	4%
Amount per Pupil	$717		$757	6%		$742	-2%



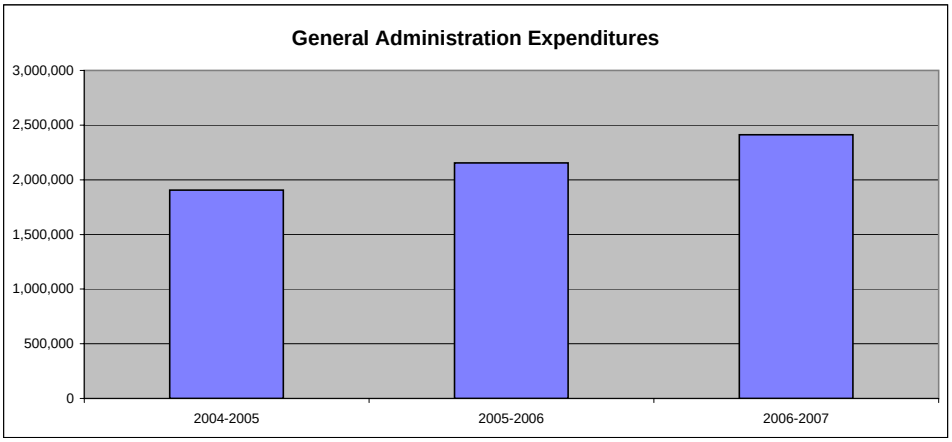
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,532,104		1,721,292	12%		1,909,706	11%
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	33,516		39,893	19%		49,866	25%
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	273,782		309,354	13%		344,571	11%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	369		53	-86%		0	-100%
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	65,392		83,557	28%		106,535	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,905,163		2,154,149	13%		2,410,678	12%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	562		604	8%		624	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	1,905,163		2,154,149	13%		2,410,678	12%



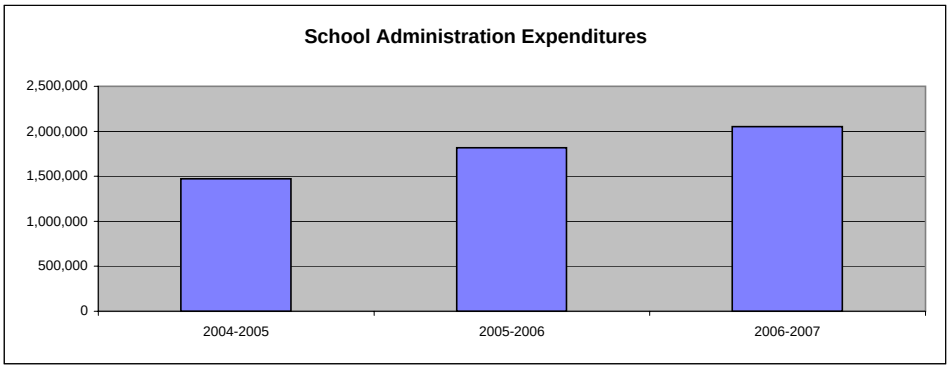
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,399,838		1,724,642	23%		1,933,616	12%
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	6,730		9,642	43%		12,053	25%
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	65,375		84,241	29%		107,407	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,471,943		1,818,525	24%		2,053,076	13%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	434		510	18%		532	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	1,471,943		1,818,525	24%		2,053,076	13%



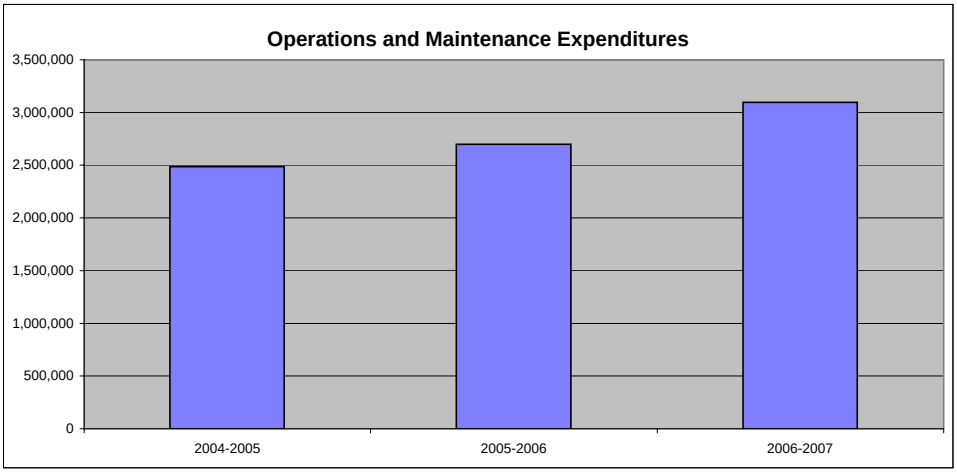
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	1,540,744	1,809,281	17%	2,041,735	13%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	891,943	0%
At Risk (4yr Old)		0		0	0%
At Risk (K-12)		0		0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	59,267	27,649	-53%	34,561	25%
Driver Training	5,287	6,585	25%	10,259	56%
Declining Enrollment		0		0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	28,827	4,414	-85%	14,176	221%
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	789,087	769,067	-3%	0	-100%
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	62,143	80,557	30%	102,710	27%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	2,485,355	2,697,553	9%	3,095,384	15%
Enrollment (FTE)*	3,392.0	3,566.2	5%	3,861.5	8%
Amount per Pupil	733	756	3%	802	6%
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	2,485,355	2,697,553	9%	3,095,384	15%



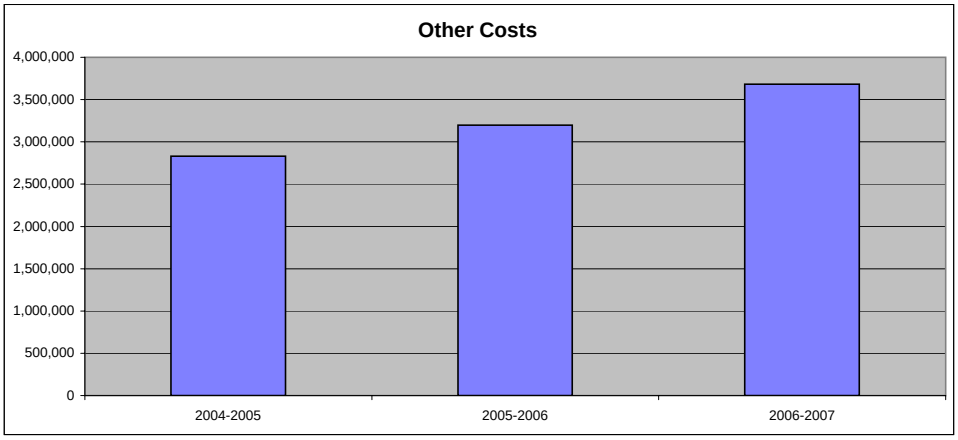
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,016,367		1,099,874	8%		1,292,501	18%
Federal Funds	0		0	0%		0	0%
Supplemental General	10,780		9,016	-16%		0	-100%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	65,779		77,094	17%		96,368	25%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,092,924		1,289,860	18%		1,491,608	16%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	612,205		681,344	11%		749,223	10%
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	32,166		41,228	28%		52,566	28%
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	2,830,221		3,198,416	13%		3,682,266	15%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	834		897	7%		954	6%
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	2,830,221		3,198,416	13%		3,682,266	15%



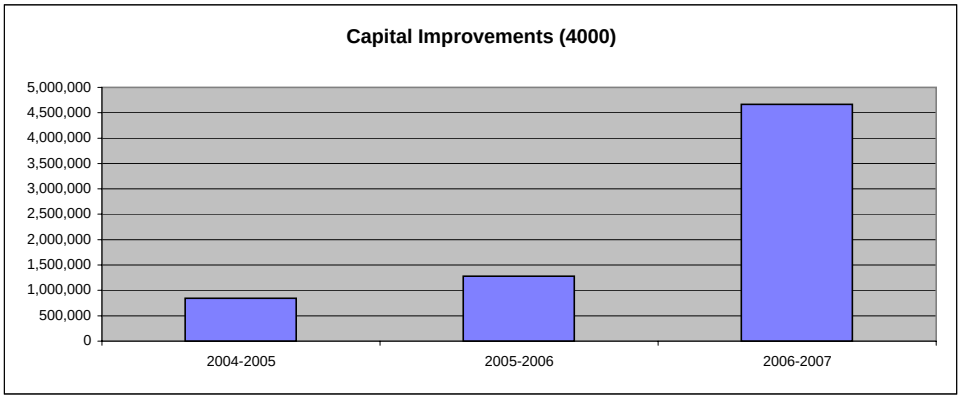
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	805,448		1,235,750	53%		4,557,218	269%
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	38,118		42,602	12%		106,931	151%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	843,566		1,278,352	52%		4,664,149	265%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	249		358	44%		1,208	237%
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	843,566		1,278,352	52%		4,664,149	265%



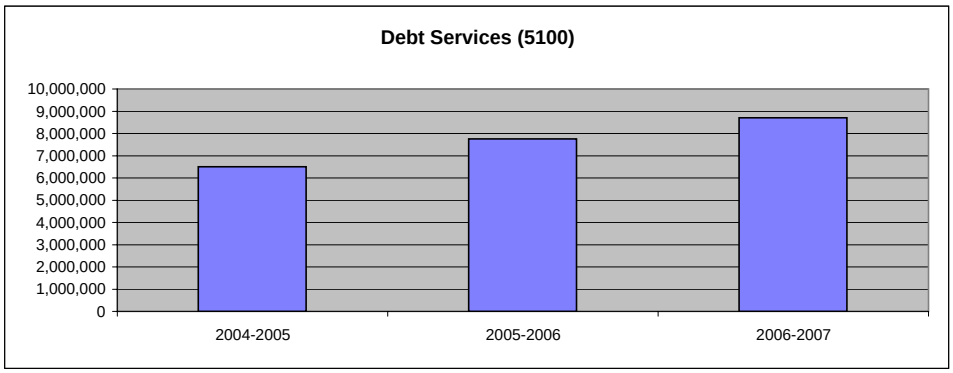
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	6,496,888		7,762,269	19%		8,710,261	12%
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	6,496,888		7,762,269	19%		8,710,261	12%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	1,915		2,177	14%		2,256	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	6,496,888		7,762,269	19%		8,710,261	12%



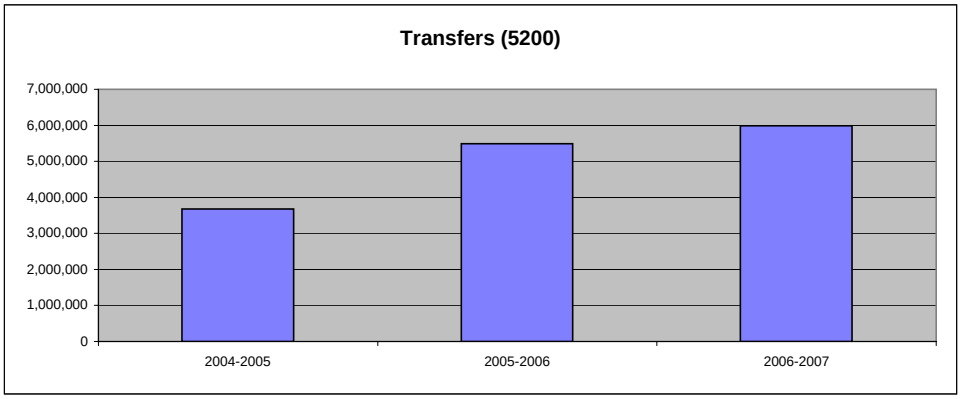
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,459,658		3,647,801	48%		3,730,466	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,218,994		1,837,995	51%		2,255,000	23%
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	3,678,652		5,485,796	49%		5,985,466	9%
Enrollment (FTE)*	3,392.0		3,566.2	5%		3,861.5	8%
Amount per Pupil	1,085		1,538	42%		1,550	1%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,678,652		5,485,796	49%		5,985,466	9%



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

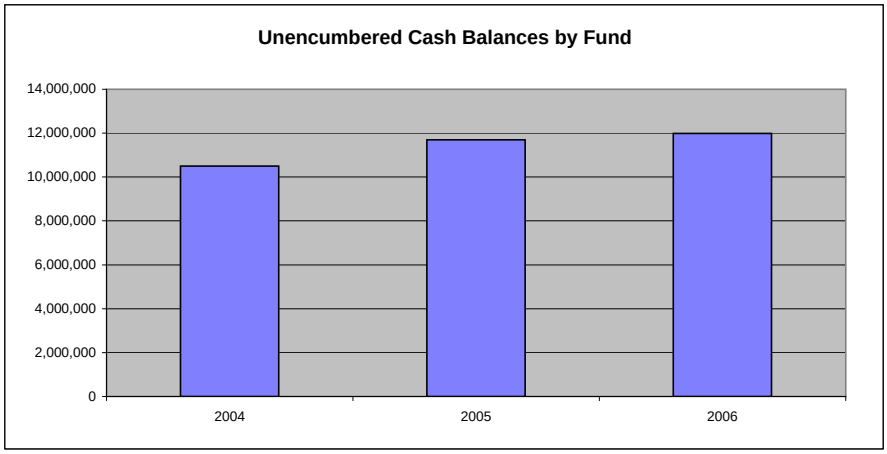
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 231

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	0	0	0
Federal Funds	6,845	8,918	8,589
Supplemental General	528,297	346,718	239,464
At Risk (4yr Old)			4,538
At Risk (K-12)			102,527
Bilingual Education	0	0	3,000
Capital Outlay	1,164,853	1,405,847	1,867,780
Driver Training	57,290	61,558	59,602
Declining Enrollment			0
Extraordinary School Program	0	0	27,976
Food Service	266,410	364,476	456,153
Professional Development	64,997	25,000	19,685
Parent Education Program	69,999	31,105	20,727
Summer School	70,000	48,182	19,855
Special Education	750,000	561,926	749,305
Vocational Education	0	0	69,437
Gifts/Grants	73,320	22,189	172,113
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	325,000	400,000	
Text Book & Student Material	72,240	115,647	
Bond & Interest 1	6,991,933	8,236,171	8,103,936
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	61,743	68,439	69,993
Temporary Note	0	0	0
SUBTOTAL	10,502,927	11,696,176	11,994,680
Enrollment (FTE)*	3,392.0	3,566.2	3,861.5
Amount per Pupil	3,096	3,280	3,106
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	10,502,927	11,696,176	11,994,680



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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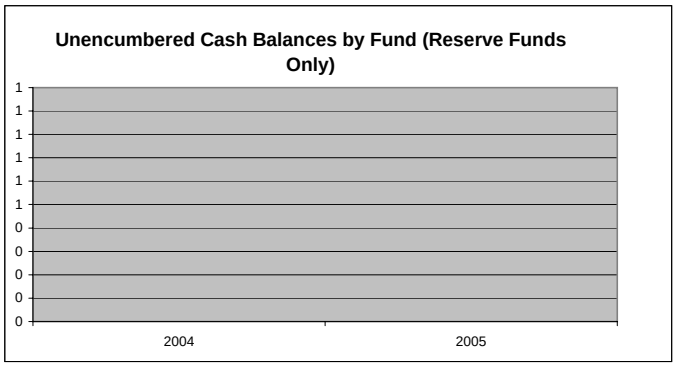
Reserve Funds
Unencumbered Cash Balance

	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.

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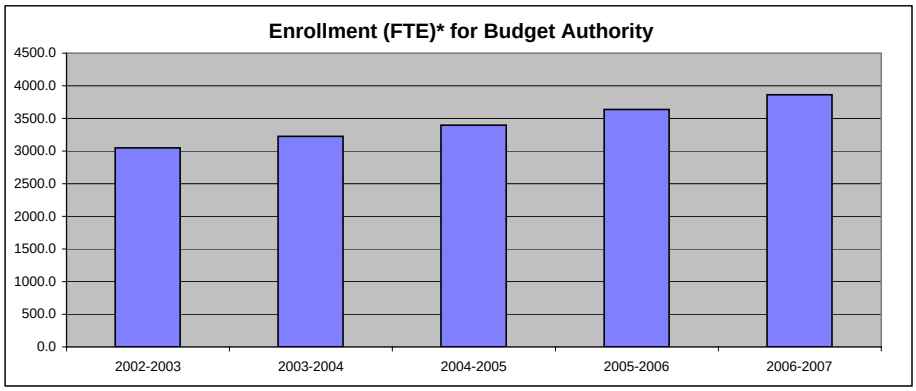
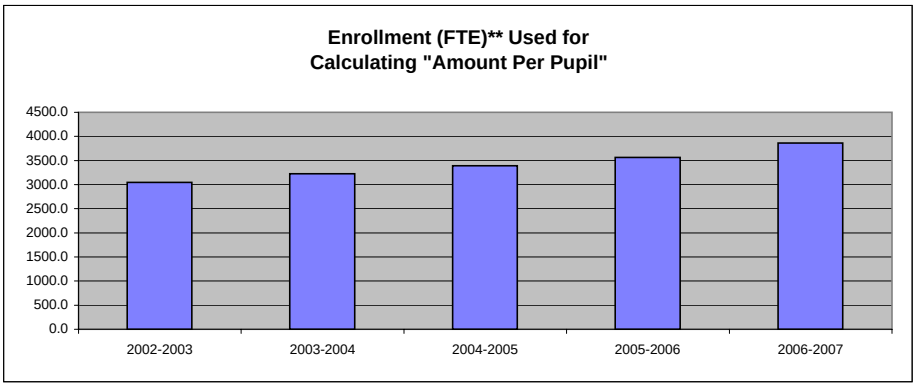
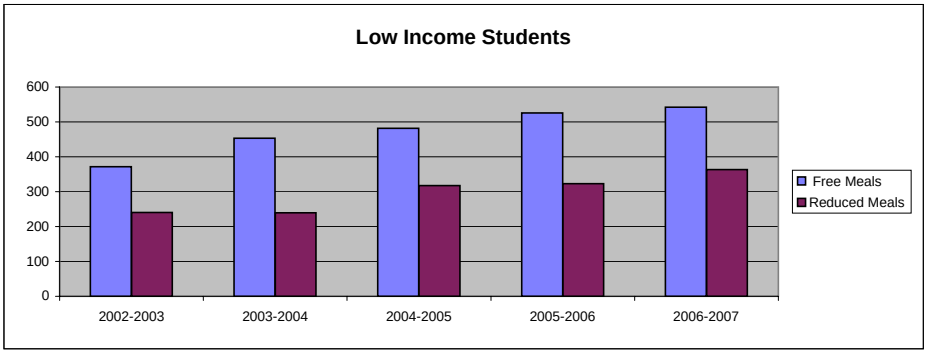
Other Information

	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)*	3,046.8	3,224.6	6%	3,397.3	5%	3,639.5	7%	3,861.5	6%
Enrollment (FTE)**	3,046.8	3,224.6	6%	3,392.0	5%	3,566.2	5%	3,861.5	8%
Number of Students - Free Meals	372	453	22%	482	6%	526	9%	542	3%
Number of Students - Reduced Meals	240	239	0%	317	33%	323	2%	363	12%





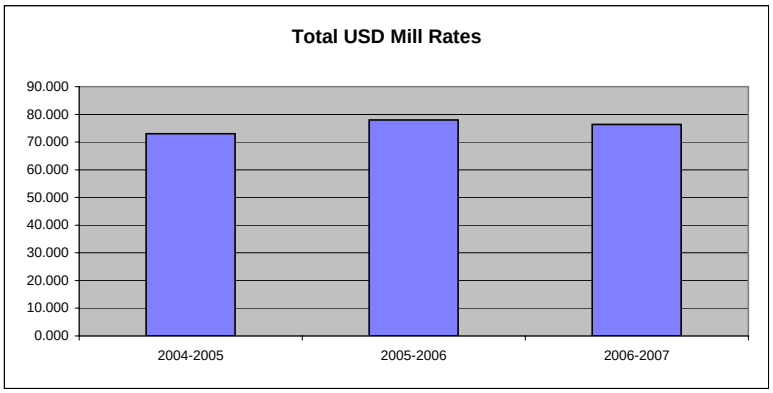


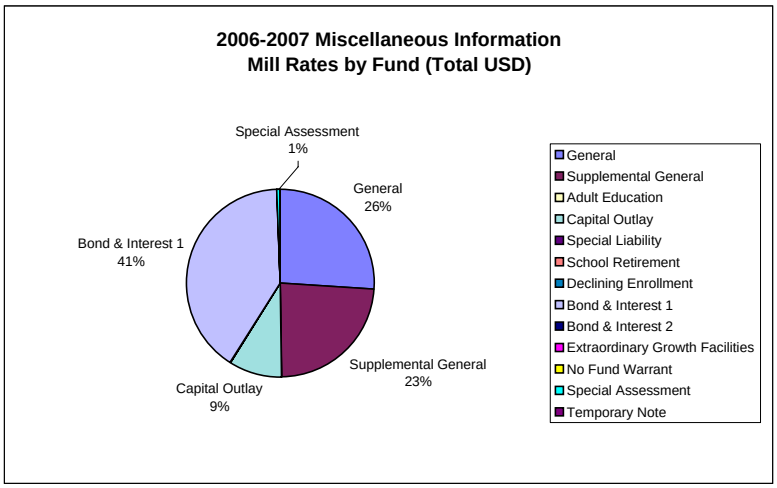
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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	17.088	19.543	17.865
Adult Education	0.000	0.000	0.000
Capital Outlay	7.000	7.000	7.000
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	28.717	31.272	31.061
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.203	0.201	0.403
Temporary Note	0.000	0.000	0.000
TOTAL USD	**73.008**	**78.016**	**76.329**
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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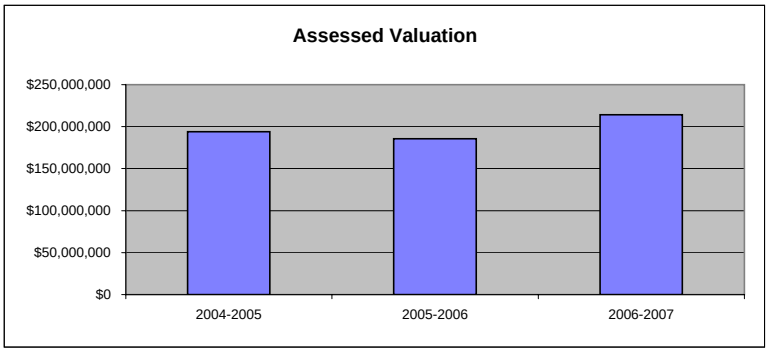
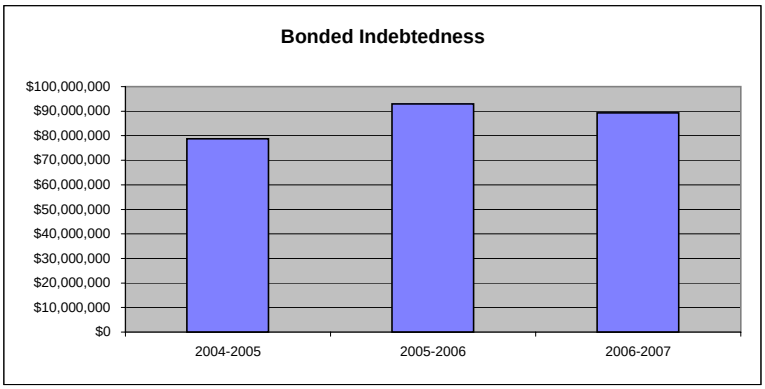
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$194,024,595	$185,756,136	$214,110,148
Bonded Indebtedness	$78,805,000	$92,900,000	$89,340,000