Budget Profile

2006-2007

Unified School District 428

Order of Contents

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

2006-2007 Budget General Information
USD #:428

Introduction

Welcome to the USD 428 Budget Summary. We have attempted provide information relative to the charts and graphs relating to our 2005-20006 budget. Should you have any questions concerning the budget, please contact the one of the following people.

Dr. Tom Vernon
Superintendent
620-793-1500

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

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

Board Members

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

Key Staff

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

The District's Accomplishments and Challenges

Accomplishments:

Great Bend is located in the Center of Kansas on the Bend of the Arkansas River. The majority of the people who live in Barton County live in Great Bend. Great Bend is defined as the urban city of the county because it has industry and shopping.

Unified School District 428 is a district with foresight, vision, and an active mission to provide every student with a quality education. Our district serves the students residing in and around the city of Great Bend, Kansas, with a total enrollment K-12 of 3200 students.USD 428 employs over 300 certified personnel and over 600 classified employees.

There are five elementary schools (grades K - 6), one middle school (grades 7 - 8), and one high school (grades 9 - 12). In addition there is an Early Childhood Center that houses Head Start, Early Childhood Special Education, migrant preschool, and kindergarten classrooms. Great Bend High School is a 5A school with award-winning athletic, co-curricular, and academic programs.

All USD 428 schools are newly renovated, well-maintained, and air conditioned. District classrooms are equipped with computers for student use including internet access, filtering software, tutorial programs, and word processing software. Each school offers unique programs and opportunities to enhance student achievement and success. USD 428 has received the School Match, "What Parents Want" award for several years. The computer-to-student ratio in the district is close to 3:1.

Challenges:

USD 428 has experienced several years of declining enrollment prior to the 2003-2004 school year. For the 2003-2004 school year Great Bend schools saw an increase in enrollment of approximately 60 students FTE. However, for the 2004-2005 school year, Great Bend schools is expecting an enrollment decline of approximately 35 students. This will result in some anticipated cuts for the 2005-2006 school year.

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

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

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

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
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4. Summary of General and Supplemental General Fund Expenditures by Function
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7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
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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
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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)

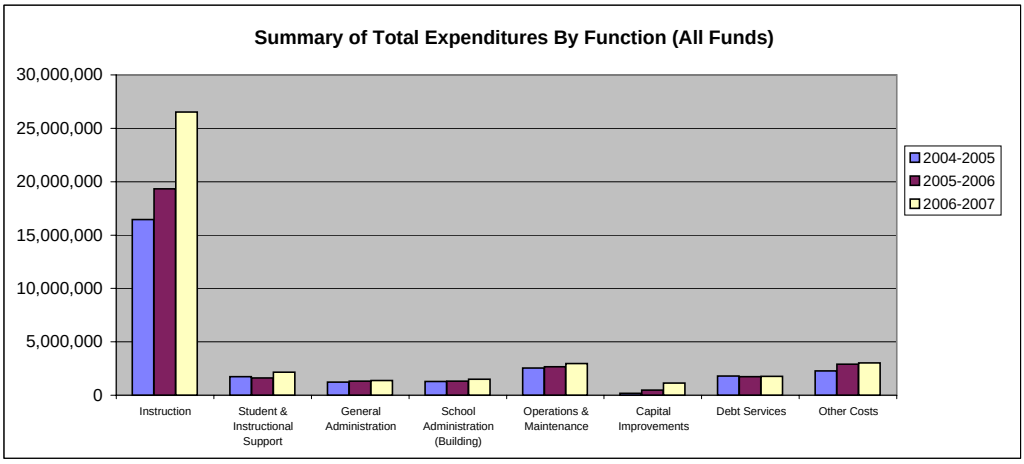
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	16,441,599	60%	19,320,448	62%	18%	26,519,100	66%	37%
Student & Instructional Support	1,744,380	6%	1,605,674	5%	-8%	2,157,837	5%	34%
General Administration	1,214,534	4%	1,320,344	4%	9%	1,373,739	3%	4%
School Administration (Building)	1,277,131	5%	1,313,310	4%	3%	1,505,138	4%	15%
Operations & Maintenance	2,560,565	9%	2,655,330	8%	4%	2,956,234	7%	11%
Capital Improvements	189,898	1%	471,388	2%	148%	1,139,271	3%	142%
Debt Services	1,789,166	7%	1,731,974	6%	-3%	1,771,230	4%	2%
Other Costs	2,292,593	8%	2,899,895	9%	26%	3,035,162	8%	5%
Total Expenditures	27,509,866	100%	31,318,363	100%	14%	40,457,711	100%	29%
Amount per Pupil	$9,136		$10,415		14%	$13,454		29%

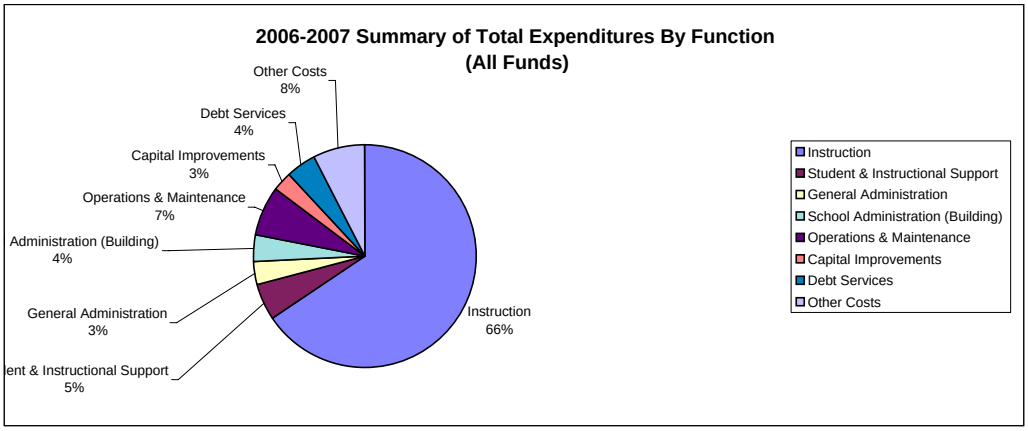
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

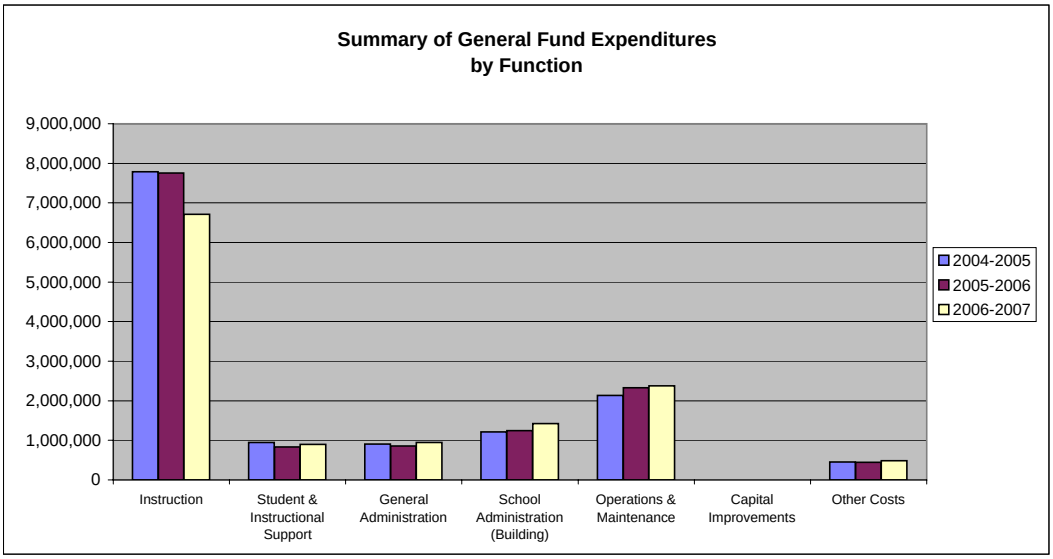


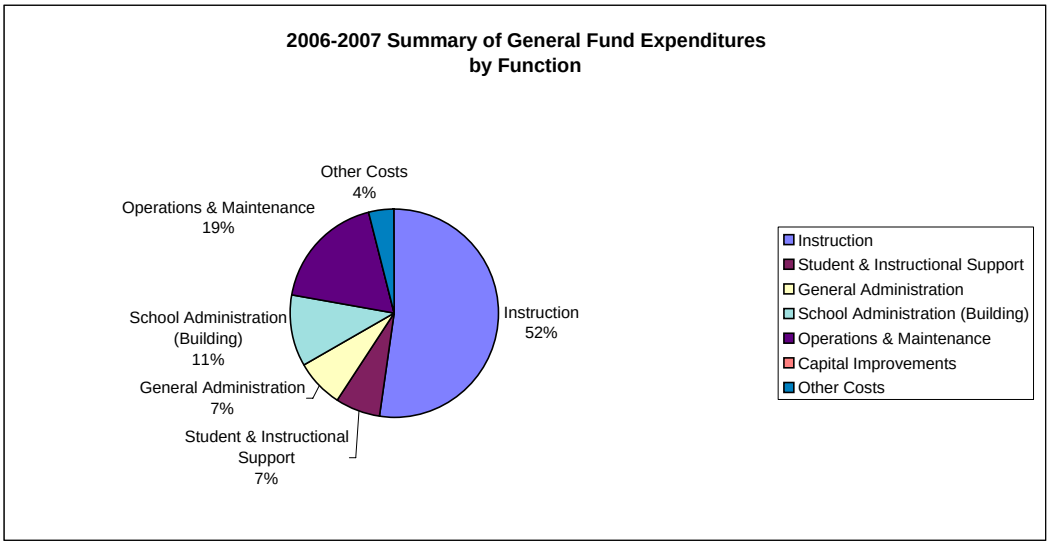


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	7,784,372	58%	7,755,365	58%	0%	6,707,918	52%	-14%
Student & Instructional Support	944,859	7%	833,052	6%	-12%	898,264	7%	8%
General Administration	906,793	7%	858,255	6%	-5%	949,105	7%	11%
School Administration (Building)	1,215,982	9%	1,246,212	9%	2%	1,420,833	11%	14%
Operations & Maintenance	2,137,452	16%	2,327,556	17%	9%	2,377,331	19%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	449,073	3%	446,081	3%	-1%	488,231	4%	9%
Total Expenditures	13,438,531	100%	13,466,521	100%	0%	12,841,682	100%	-5%
Amount per Pupil	$4,463		$4,478		0%	$4,270		-5%

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

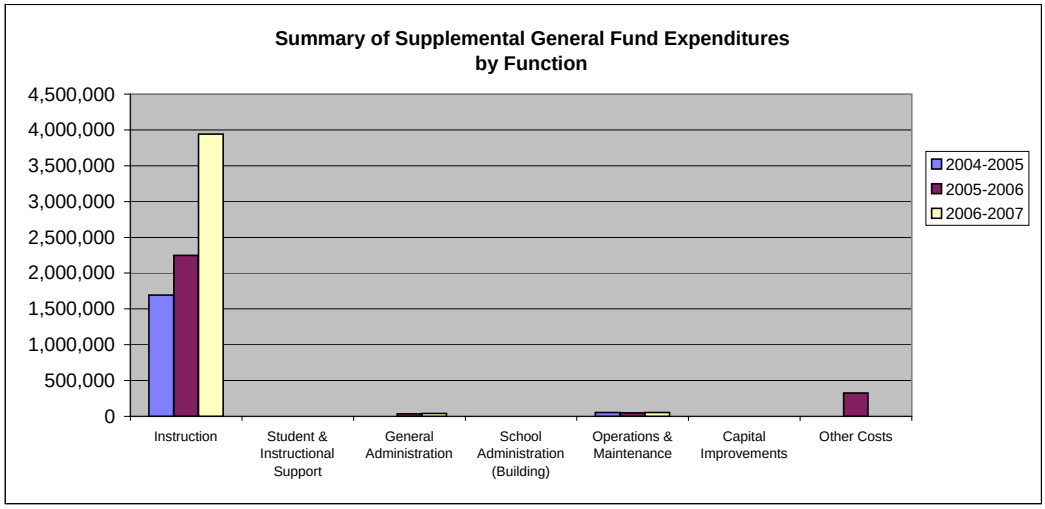


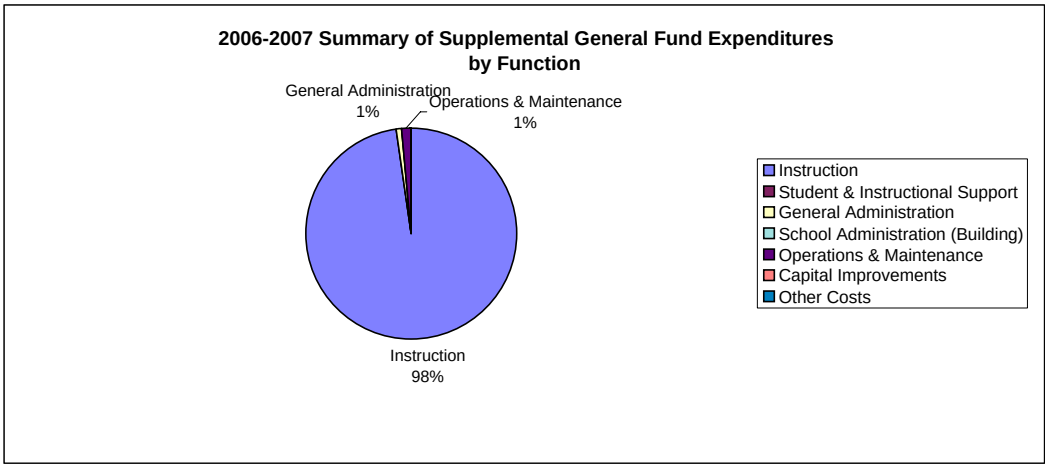


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,691,866	97%	2,247,673	85%	33%	3,939,222	98%	75%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	36,424	1%	0%	38,656	1%	6%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	53,009	3%	49,350	2%	-7%	52,000	1%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	326,150	12%	0%	0	0%	-100%
Total Expenditures	1,744,875	100%	2,659,597	100%	52%	4,029,878	100%	52%
Amount per Pupil	$580		$884		53%	$1,340		52%

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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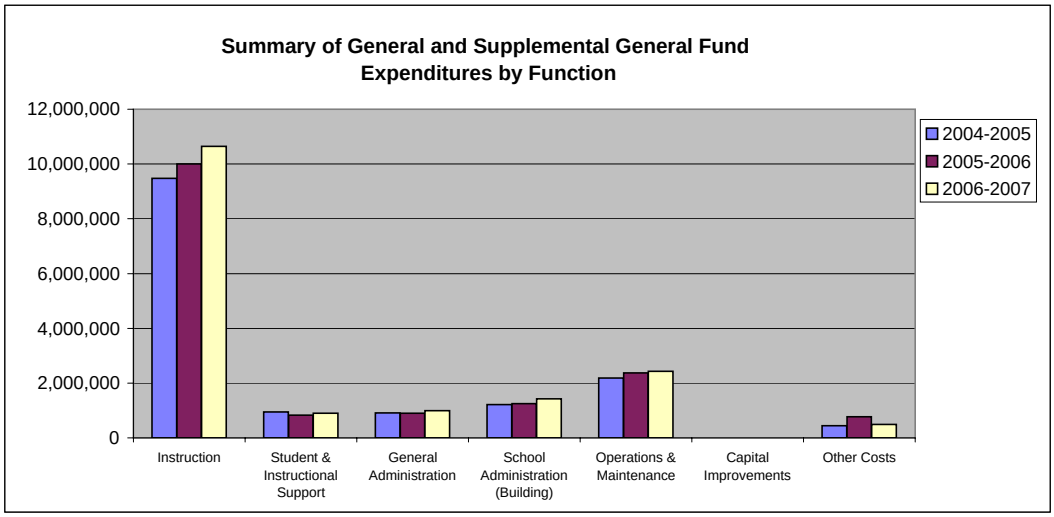
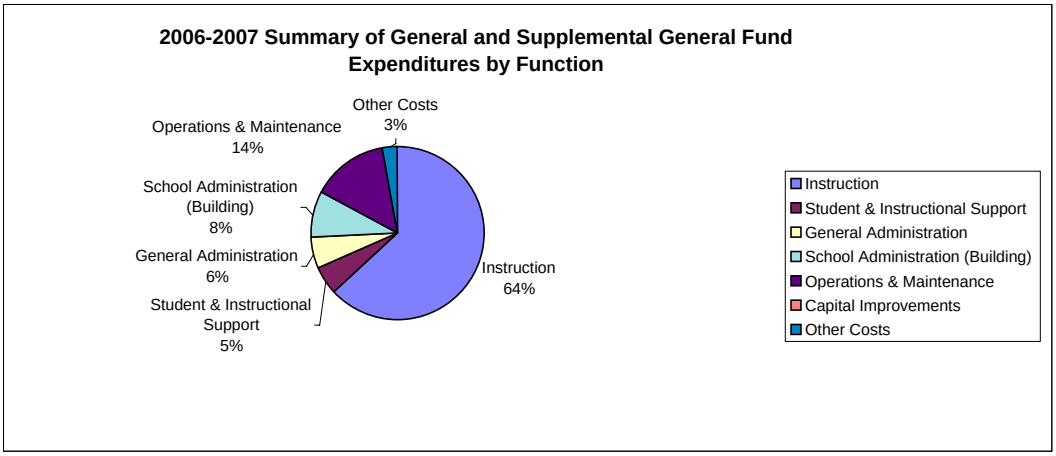
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	9,476,238	62%	10,003,038	62%	6%	10,647,140	63%	6%
Student & Instructional Support	944,859	6%	833,052	5%	-12%	898,264	5%	8%
General Administration	906,793	6%	894,679	6%	-1%	987,761	6%	10%
School Administration (Building)	1,215,982	8%	1,246,212	8%	2%	1,420,833	8%	14%
Operations & Maintenance	2,190,461	14%	2,376,906	15%	9%	2,429,331	14%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	449,073	3%	772,231	5%	72%	488,231	3%	-37%
Total Expenditures	15,183,406	100%	16,126,118	100%	6%	16,871,560	100%	5%
Amount per Pupil	$5,043		$5,363		6%	$5,611		5%

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.

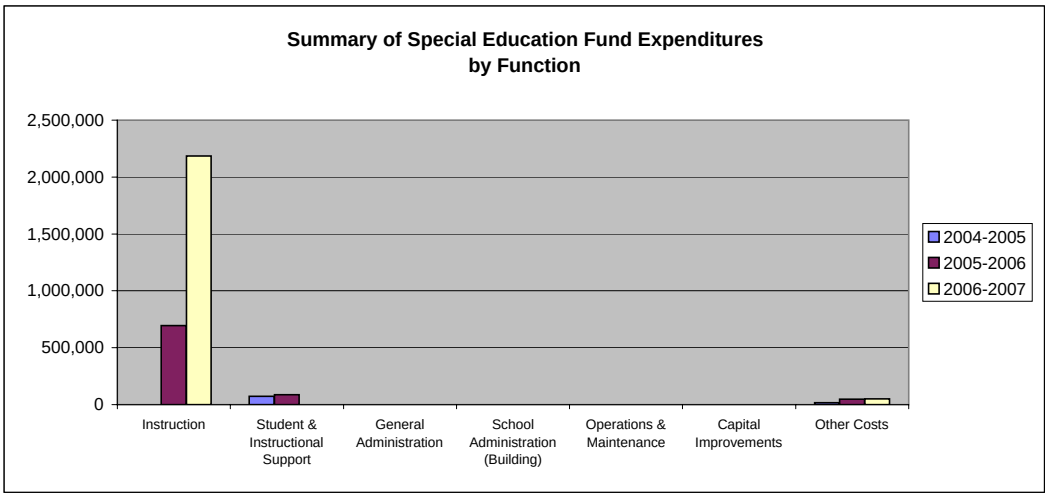


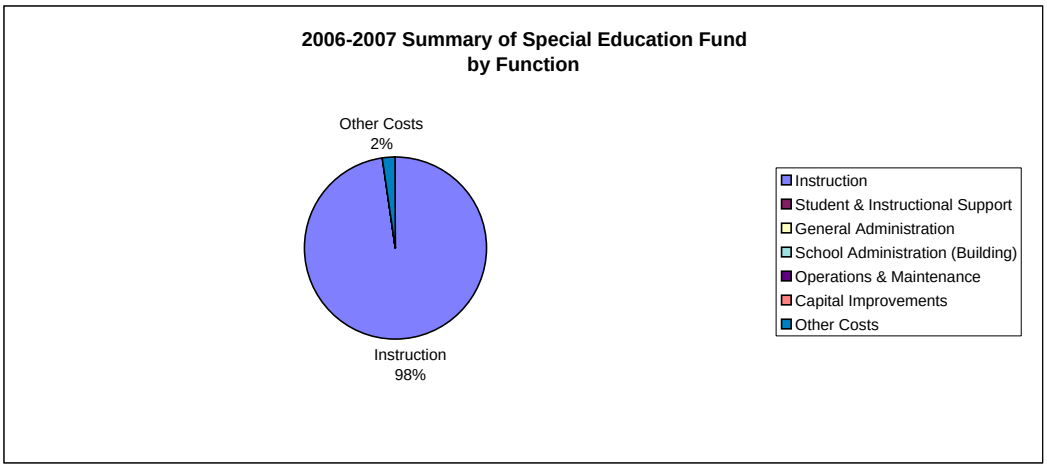


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	0	0%	694,371	84%	0%	2,184,705	98%	215%
Student & Instructional Support	74,177	81%	88,098	11%	19%	0	0%	-100%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	16,949	19%	47,630	6%	181%	51,649	2%	8%
Total Expenditures	91,126	100%	830,099	100%	811%	2,236,354	100%	169%
Amount per Pupil	$30		$276		812%	$744		169%

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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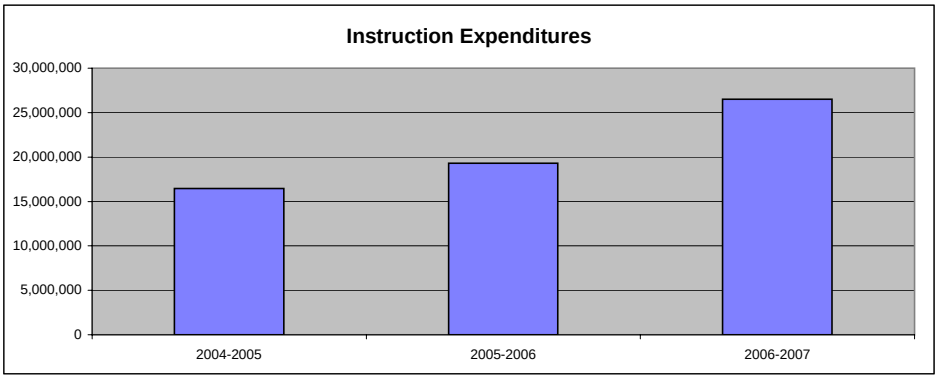
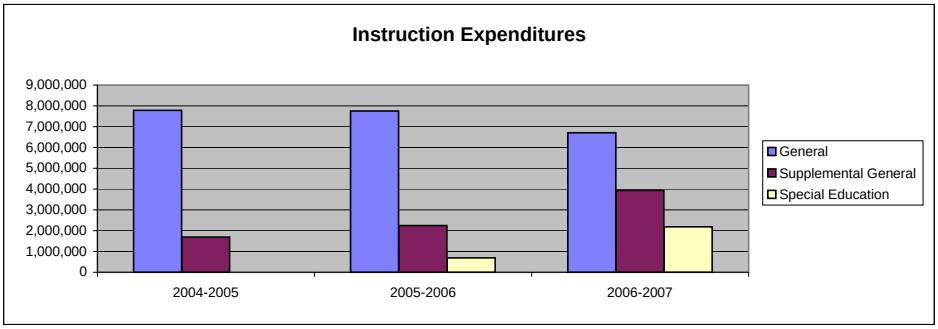
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	7,784,372		7,755,365	0%		6,707,918	-14%
Federal Funds	2,138,751		1,474,948	-31%		2,044,677	39%
Supplemental General	1,691,866		2,247,673	33%		3,939,222	75%
At Risk (4yr Old)			62,356			63,241	1%
At Risk (K-12)			1,126,678			1,868,092	66%
Bilingual Education	144,476		284,368	97%		288,308	1%
Capital Outlay	108,884		124,780	15%		2,865,448	2196%
Driver Education	40,055		39,885	0%		228,452	473%
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	59,942		83,281	39%		218,288	162%
Special Education	0		694,371	0%		2,184,705	215%
Vocational Education	291,408		297,762	2%		364,497	22%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	648,081		752,867	16%		918,498	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	330,579		267,904	-19%			
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	13,238,414		15,212,238	15%		21,691,346	43%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	4,397		5,059	15%		7,213	43%
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	3,203,185		4,108,210	28%		4,827,754	18%
TOTAL	16,441,599		19,320,448	18%		26,519,100	37%





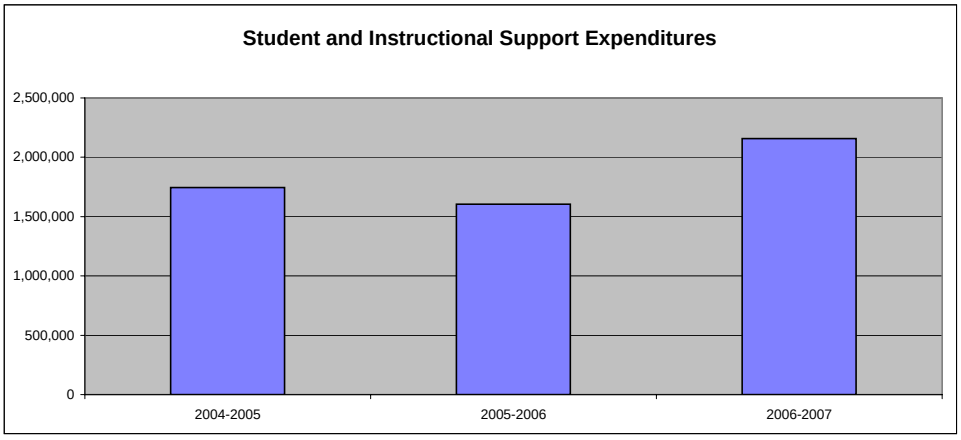
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	944,859		833,052	-12%		898,264	8%
Federal Funds	329,988		3,577	-99%		329,988	9125%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			1,499			1,499	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	11,232		3,124	-72%		11,232	260%
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	92,684		187,376	102%		336,491	80%
Parent Education Program	0		0	0%		82,526	0%
Summer School	2,619		3,262	25%		3,860	18%
Special Education	74,177		88,098	19%		0	-100%
Vocational Education	9,381		9,403	0%		20,760	121%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	64,120		74,227	16%		90,556	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	17,986		32,118	79%			
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	1,547,046		1,235,736	-20%		1,775,176	44%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	514		411	-20%		590	44%
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	197,334		369,938	87%		382,661	3%
TOTAL	1,744,380		1,605,674	-8%		2,157,837	34%
Amount per Pupil	$577		$534	-7%		$718	34%



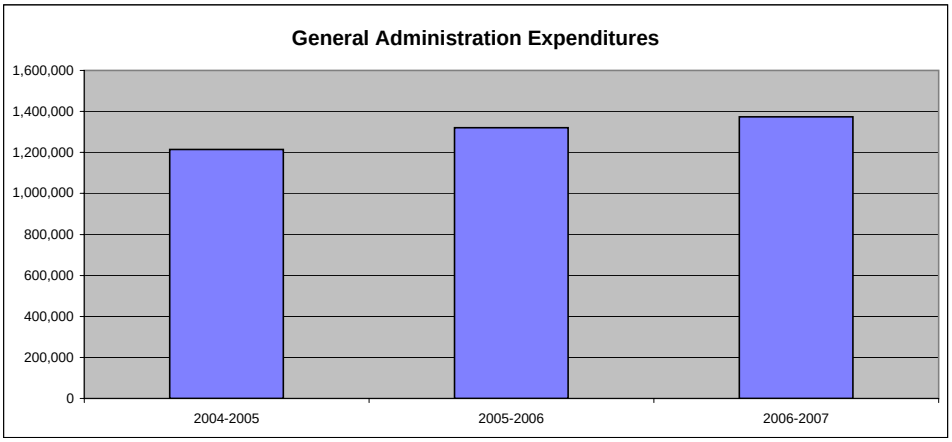
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	906,793		858,255	-5%		949,105	11%
Federal Funds	53,940		124,110	130%		53,940	-57%
Supplemental General	0		36,424	0%		38,656	6%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,737		4,420	-43%		7,900	79%
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	45,800		53,019	16%		64,683	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,014,270		1,076,228	6%		1,114,284	4%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	337		358	6%		371	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	200,264		244,116	0%		259,455	6%
TOTAL	1,214,534		1,320,344	9%		1,373,739	4%



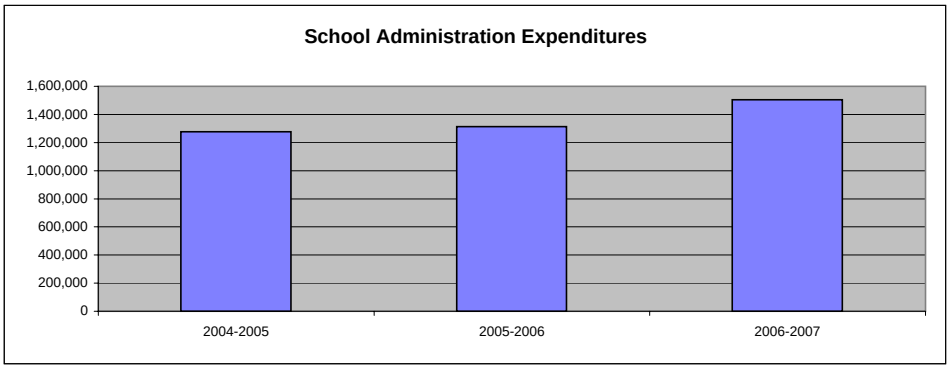
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,215,982		1,246,212	2%		1,420,833	14%
Federal Funds	2,227		1,990	-11%		2,227	12%
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	375		0	-100%		457	0%
Driver Training	3,489		985	-72%		3,489	254%
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	97		0	-100%		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	54,961		63,623	16%		77,620	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,277,131		1,312,810	3%		1,504,626	15%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	424		437	3%		500	15%
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		500	0%		512	2%
TOTAL	1,277,131		1,313,310	3%		1,505,138	15%



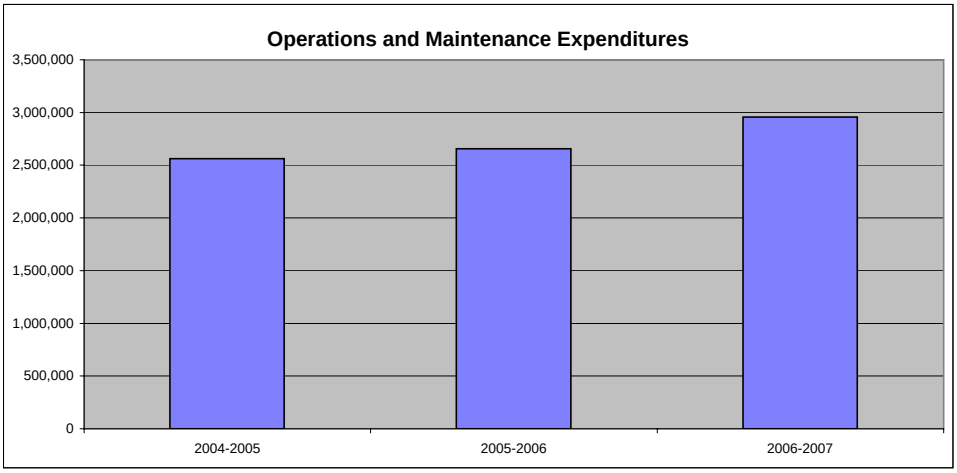
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,137,452		2,327,556	9%		2,377,331	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	53,009		49,350	-7%		52,000	5%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	203,395		107,693	-47%		203,395	89%
Driver Training	19,498		7,796	-60%		12,230	57%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	72,603		76,858	6%		204,012	165%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	3,463		3,275	-5%		0	-100%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	57,245		63,623	11%		77,620	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,546,665		2,636,151	4%		2,926,588	11%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	846		877	4%		973	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	13,900		19,179	38%		29,646	55%
TOTAL	2,560,565		2,655,330	4%		2,956,234	11%



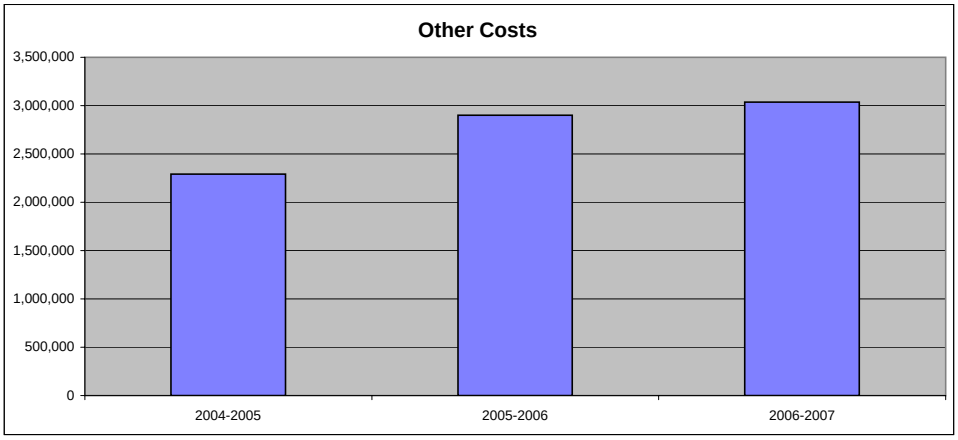
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	449,073		446,081	-1%		488,231	9%
Federal Funds	53,485		42,498	-21%		55,992	32%
Supplemental General	0		326,150	0%		0	-100%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			6,961			0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	100,703		92,400	-8%		165,481	79%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,373,617		1,550,205	13%		1,867,045	20%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	16,949		47,630	181%		51,649	8%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	45,800		53,017	16%		64,682	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,039,627		2,564,942	26%		2,693,080	5%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	677		853	26%		896	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	252,966		334,953	32%		342,082	2%
TOTAL	2,292,593		2,899,895	26%		3,035,162	5%



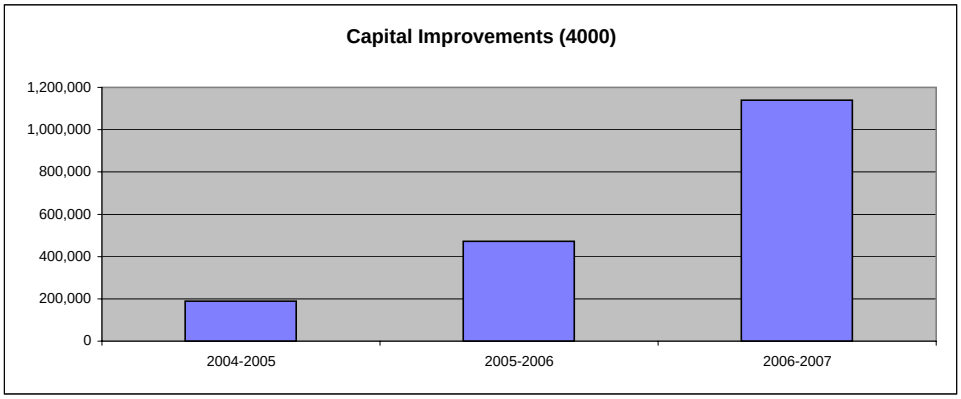
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	189,898		471,388	148%		1,139,271	142%
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	189,898		471,388	148%		1,139,271	142%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	63		157	149%		379	142%
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	189,898		471,388	148%		1,139,271	142%



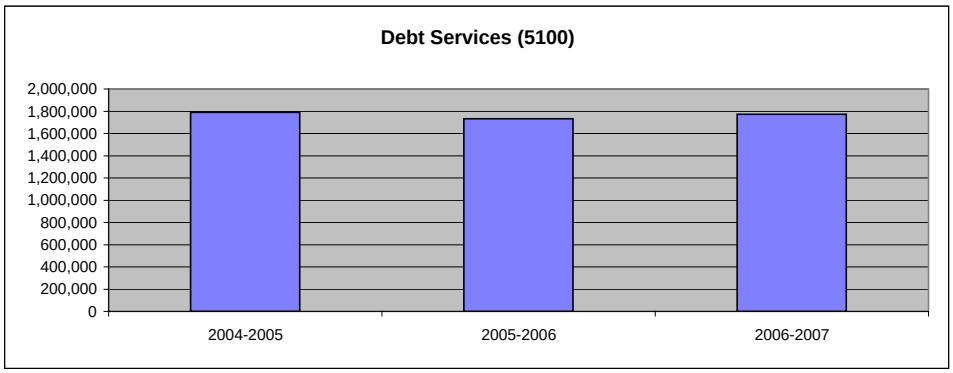
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,789,166		1,731,974	-3%		1,771,230	2%
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	1,789,166		1,731,974	-3%		1,771,230	2%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	594		576	-3%		589	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	1,789,166		1,731,974	-3%		1,771,230	2%



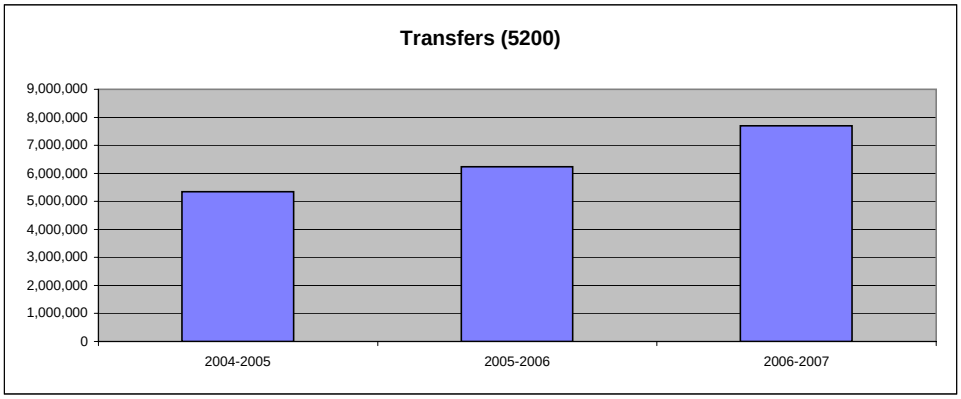
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,575,266		3,349,297	113%		4,859,960	45%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,985,238		1,503,430	-24%		1,280,615	-15%
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	1,789,600		1,382,242	-23%		1,559,509	13%
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	5,350,104		6,234,969	17%		7,700,084	23%
Enrollment (FTE)*	3,011.0		3,007.1	0%		3,007.1	0%
Amount per Pupil	1,777		2,073	17%		2,561	23%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	5,350,104		6,234,969	17%		7,700,084	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.

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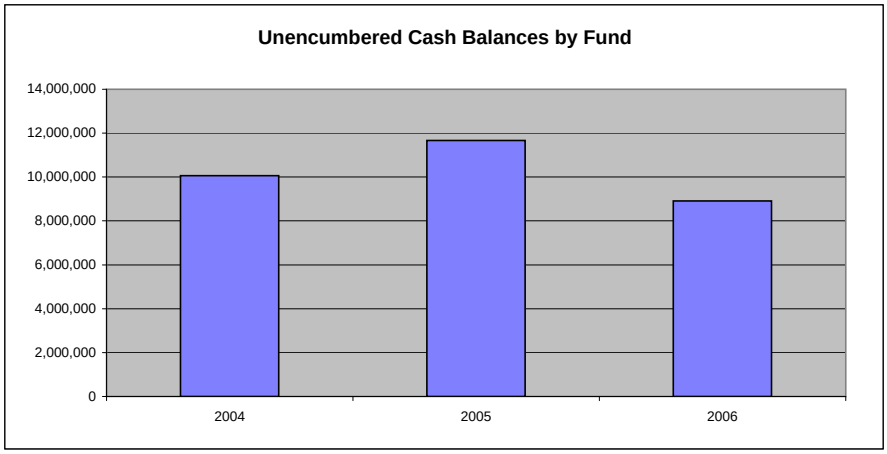
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	351	347	1
Federal Funds	252,491	468,962	328,441
Supplemental General	400,488	79,469	107,092
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,814,190	2,247,373	3,097,236
Driver Training	112,827	140,593	168,423
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	467,995	546,341	403,154
Professional Development	154,162	192,702	171,002
Parent Education Program	0	0	0
Summer School	213,059	308,495	222,148
Special Education	1,211,975	1,557,309	1,526,354
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	1,701,427	1,897,443	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	635,732	635,732	
Text Book & Student Material	665,921	680,659	
Bond & Interest 1	2,167,609	2,284,473	2,389,414
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	9,798,227	11,039,898	8,413,265
Enrollment (FTE)*	3,011.0	3,007.1	3,007.1
Amount per Pupil	3,254	3,671	2,798
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	264,071	624,392	496,352
TOTAL	10,062,298	11,664,290	8,909,617



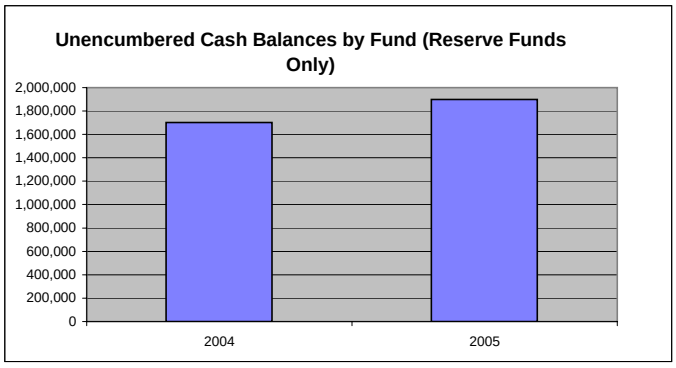
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,701,427	1,897,443
TOTAL OTHER	1,701,427	1,897,443
Amount per Pupil	$565	$631

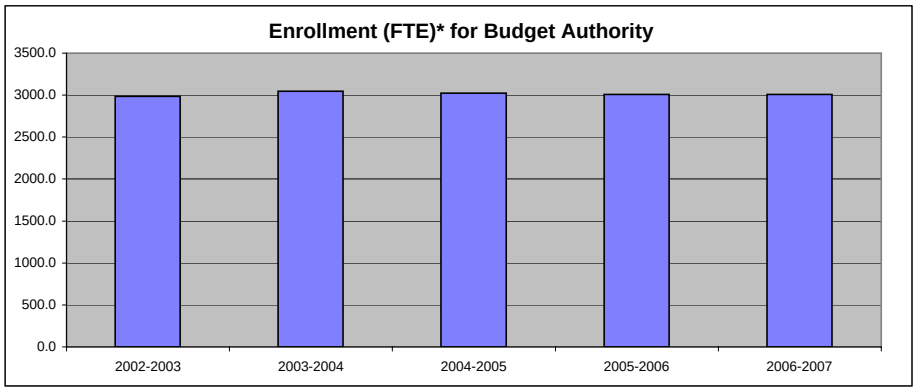


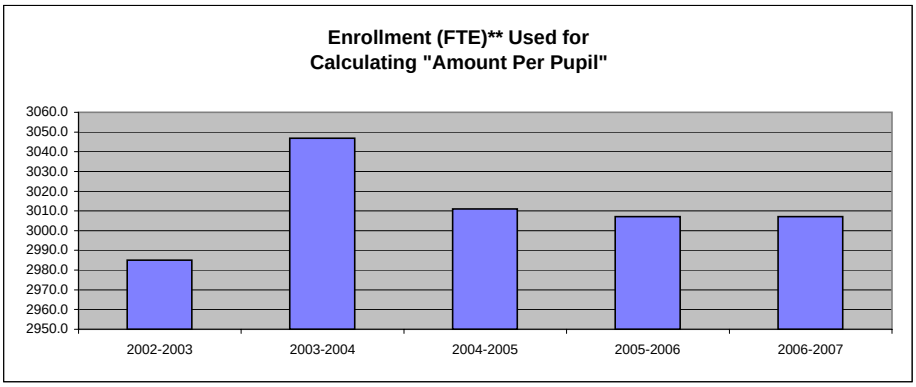
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

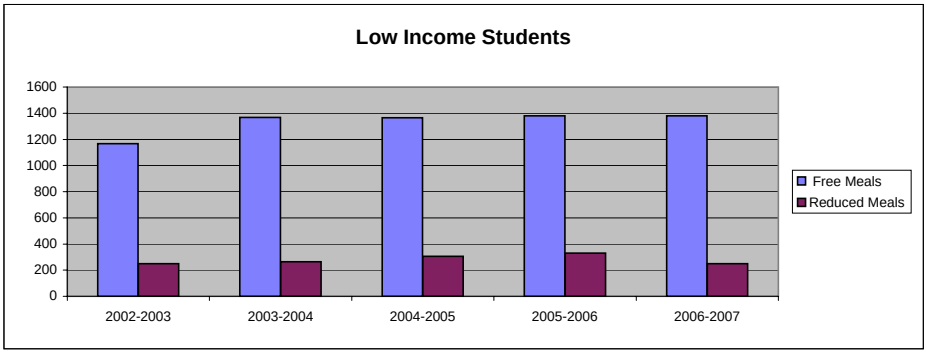
USD# 428

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)*	2,985.0	3,046.9	2%	3,025.3	-1%	3,007.1	-1%	3,007.1	0%
Enrollment (FTE)**	2,985.0	3,046.9	2%	3,011.0	-1%	3,007.1	0%	3,007.1	0%
Number of Students - Free Meals	1,166	1,367	17%	1,365	0%	1,380	1%	1,380	0%
Number of Students - Reduced Meals	249	263	6%	307	17%	331	8%	250	-24%





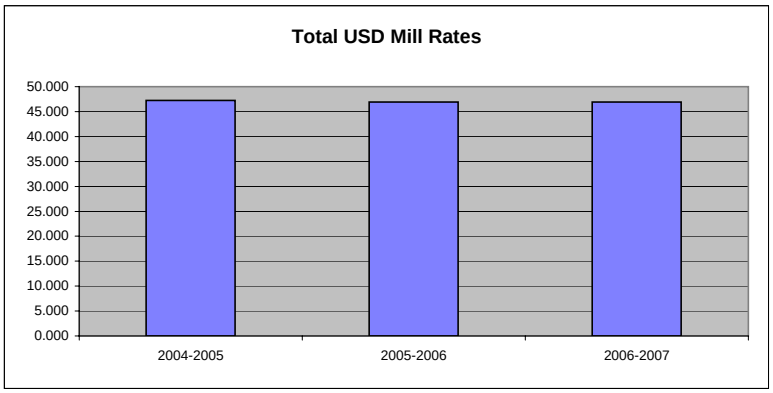


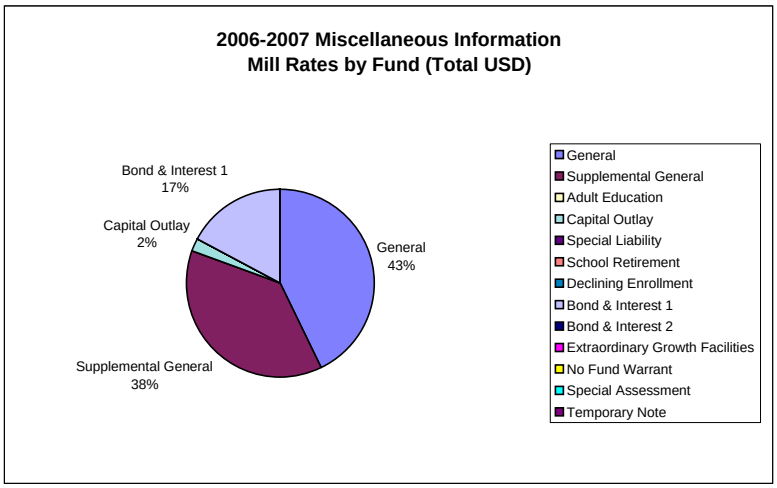
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	13.192	14.620	17.806
Adult Education	0.000	0.000	0.000
Capital Outlay	3.992	4.000	1.000
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	10.078	8.274	8.088
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	**47.262**	**46.894**	**46.894**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	4.987	4.998	5.000
Recreation Commission Employee Benefit	0.099	0.840	0.820
TOTAL OTHER	**5.086**	**5.838**	**5.820**





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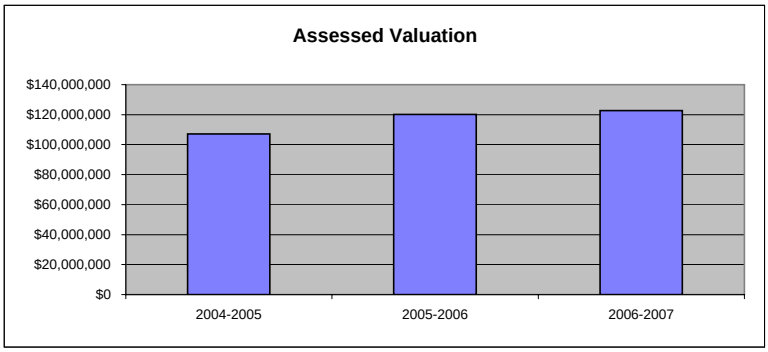
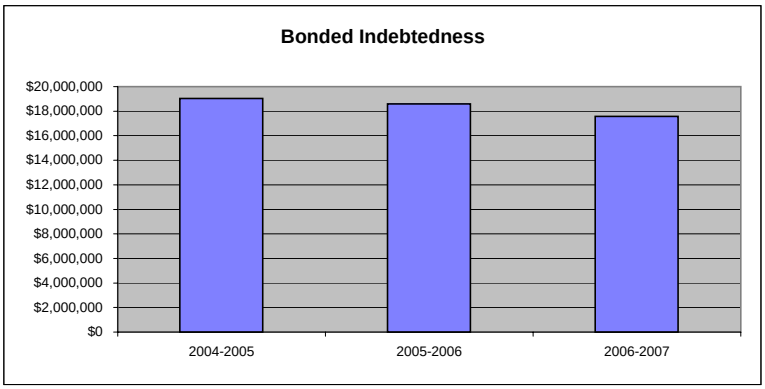
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$107,157,469	$120,131,110	$122,644,532
Bonded Indebtedness	$19,030,000	$18,585,000	$17,565,000