Budget Profile

2006-2007

Graham County Schools
USD #281

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- Supplemental Information for Tables in *Summary of Expenditures*
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2006-2007 Budget General Information
USD #281

Introduction

The Graham County School District covers 728 square miles and encompasses most of Graham County. Communities in the county are Bogue, Hill City, Morland, Nicodemus, Penokee, and St. Peter. The district has three schools on two campuses with a total district enrollment of around 400 students and 41 certified staff members. Class sizes are relatively small allowing students to have more one-on-one attention from teachers. The district has a student to teacher ratio of about 11-1. Special programs in the district consist of Head Start, Preschool Special Ed., Four Year Old At Risk, along with regular special education services. The district is a member of the I-Can Network and offers several curriculum enhancement classes through Distance Learning. In addition, the district sponsors the Graham County Learning Center. High School Students and adults can participate in the Learning Center. The Center offers multiple services including credit recovery and high school diploma. The Center is incorporated into the district's At Risk Plan and allows for students that are determined At Risk an alternate education option.

USD #281 Board of Education

Siegle Irby, President

Dave Schulz, V.P.	Lon Ninemire	Troy Brown
Renee Jackson	Teri McAmoil	Corey Johnson

Key Staff

Superintendent: Jim Hickel
Clerk of the Board/Central Office Manager: Nancy Law (785-421-2135)
Transportation Director: Bob Dinkel (785-421-2223)
Food Service Director: Dru Potter (785-421-2135)
Technology Director: Corey Funk
Hill City High School Principal: Bill Goodwin (785-421-2117)
Hill City Grade School Principal: Mike Young (785-421-3425)
Longfellow Middle School Principal: Mike Young (785-421-3451)

The District's Accomplishments and Challenges

The district emphasizes high academic achievement as the Elementary has obtained the Standard of Excellence in mathematics since 2002 and has been on the threshold of achieving similar status in Reading and Writing. The Middle School has posted high marks on the Kansas State Assessment Tests and has been close to the Standard of Excellence in all areas. The Elementary School received a $100,000 Technology Grant this past year to enhance and integrate technology in the Fourth and Fifth Grade Classrooms. The district has made great strides to remain current in the field of technology. There are several portable laptop labs in the district for student use and we are currently researching and considering a one-to-one laptop initiative. Challenges we face are similar to other schools our size; declining enrollment, increased costs, and the need to replace our high quality retiring work force with high quality teachers. The communities in the district are extremely supportive of the school district in regard to funding and participation at district sponsored activities.

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
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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)
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16. Other Information - FTE
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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)

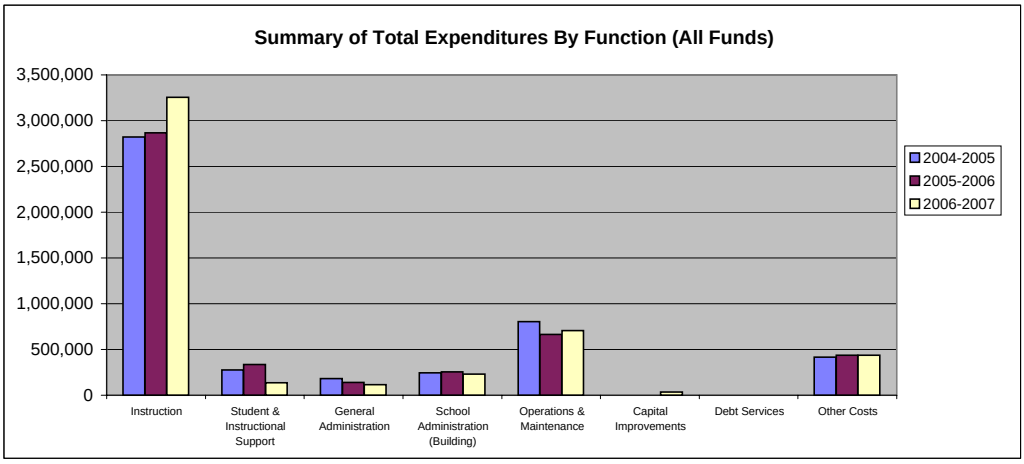
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,820,020	59%	2,867,933	61%	2%	3,255,350	66%	14%
Student & Instructional Support	277,351	6%	334,329	7%	21%	136,339	3%	-59%
General Administration	183,207	4%	139,477	3%	-24%	114,950	2%	-18%
School Administration (Building)	245,340	5%	256,014	5%	4%	231,758	5%	-9%
Operations & Maintenance	803,944	17%	663,681	14%	-17%	706,538	14%	6%
Capital Improvements	0	0%	0	0%	0%	35,000	1%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	414,481	9%	435,745	9%	5%	435,711	9%	0%
Total Expenditures	4,744,343	100%	4,697,179	100%	-1%	4,915,646	100%	5%
Amount per Pupil	$11,600		$11,802		2%	$12,604		7%

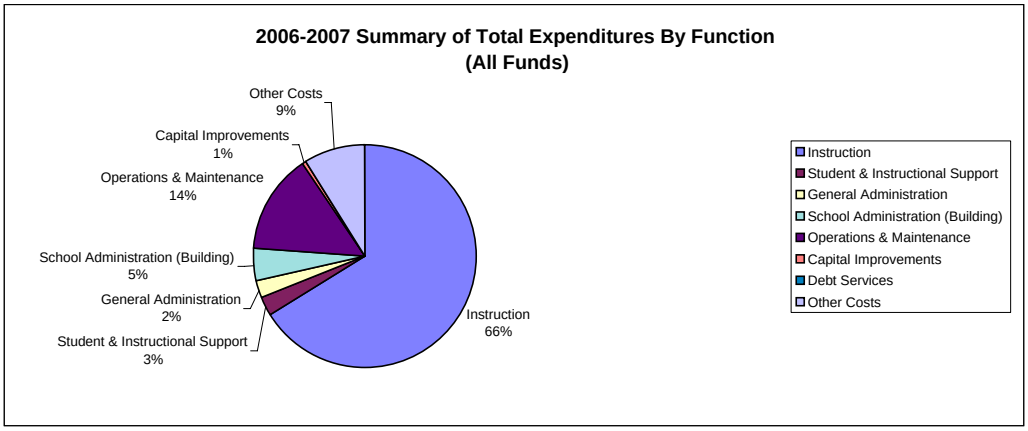
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

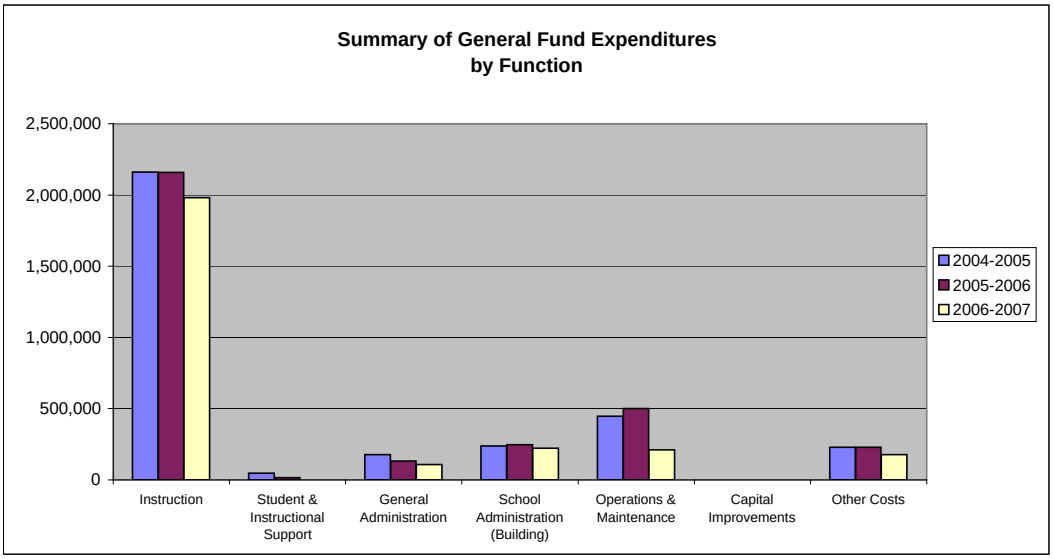


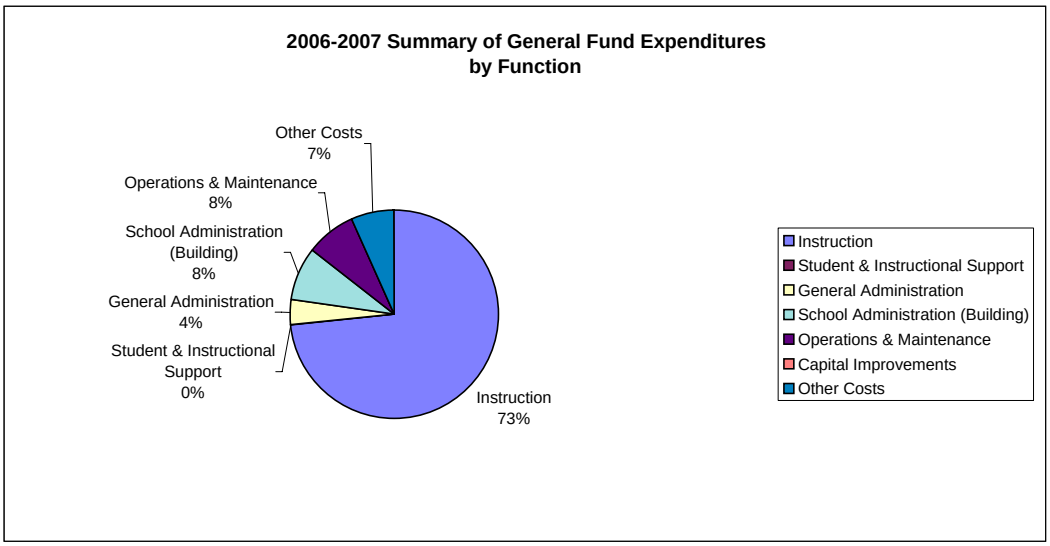


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,161,012	65%	2,158,377	66%	0%	1,981,578	73%	-8%
Student & Instructional Support	48,070	1%	16,824	1%	-65%	0	0%	-100%
General Administration	176,872	5%	132,380	4%	-25%	107,000	4%	-19%
School Administration (Building)	237,739	7%	247,498	8%	4%	223,258	8%	-10%
Operations & Maintenance	447,620	14%	499,987	15%	12%	212,000	8%	-58%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	228,915	7%	229,226	7%	0%	177,608	7%	-23%
Total Expenditures	3,300,228	100%	3,284,292	100%	0%	2,701,444	100%	-18%
Amount per Pupil	$8,069		$8,252		2%	$6,927		-16%

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

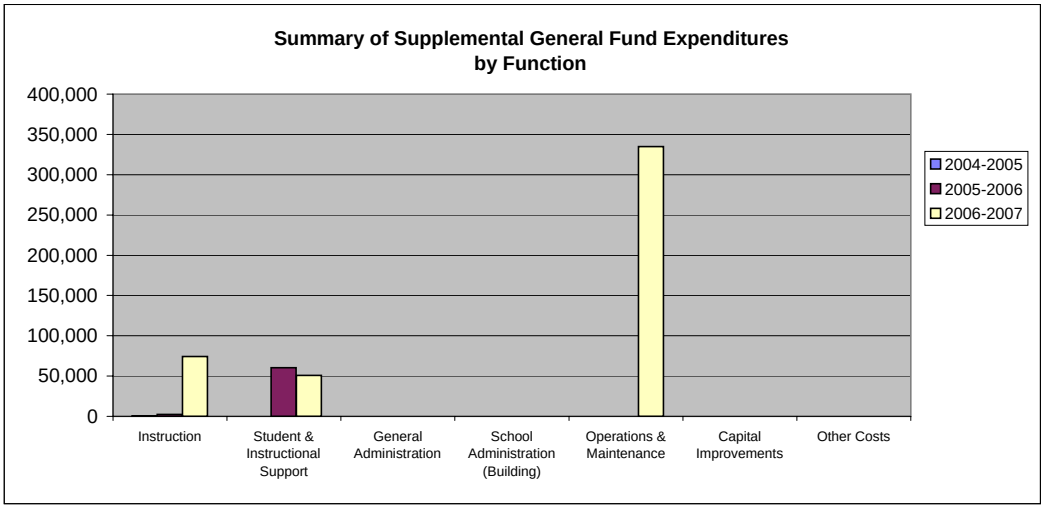


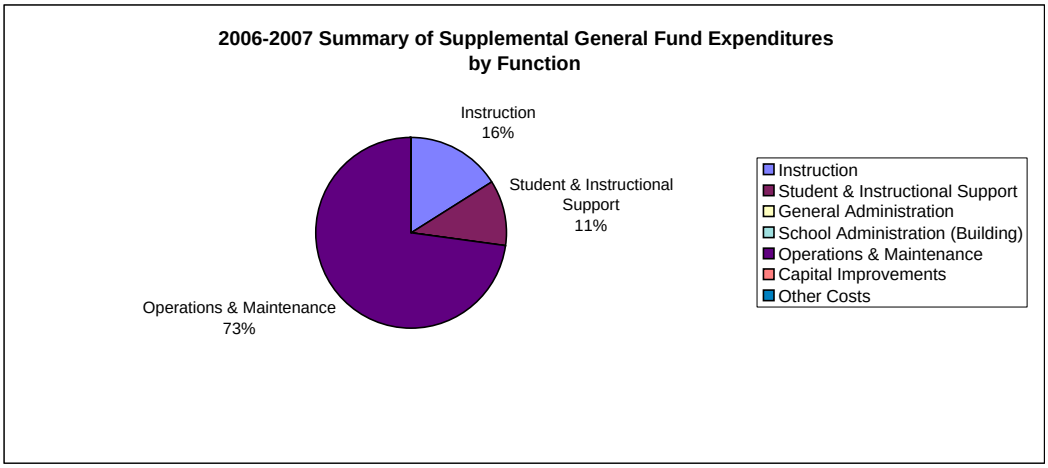


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	289	100%	2,312	4%	700%	74,111	16%	3105%
Student & Instructional Support	0	0%	60,233	96%	0%	50,889	11%	-16%
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%	335,000	73%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	289	100%	62,545	100%	21542%	460,000	100%	635%
Amount per Pupil	$1		$157		22140%	$1,179		651%

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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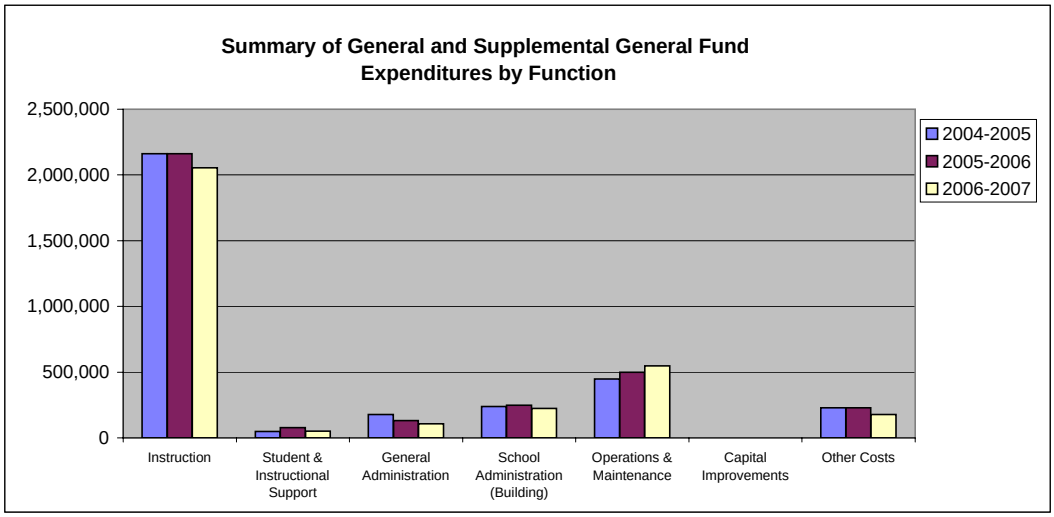
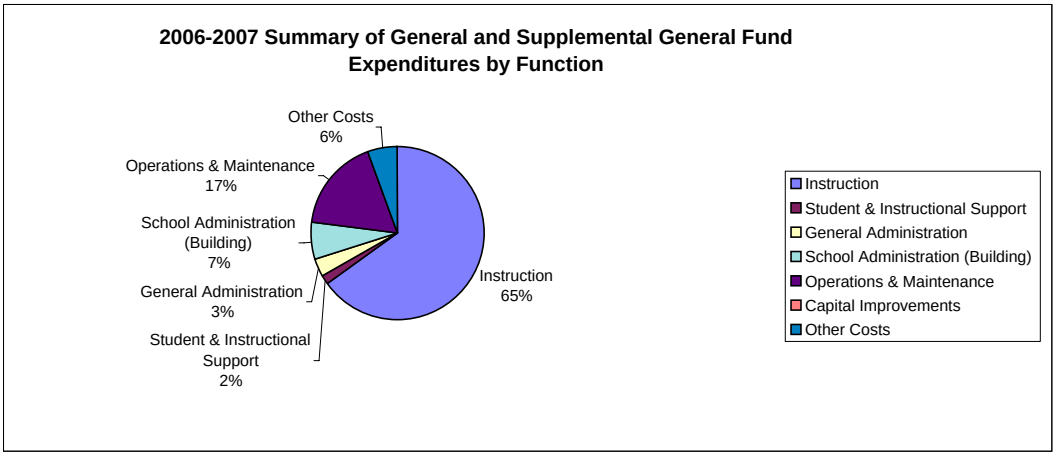
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,161,301	65%	2,160,689	65%	0%	2,055,689	65%	-5%
Student & Instructional Support	48,070	1%	77,057	2%	60%	50,889	2%	-34%
General Administration	176,872	5%	132,380	4%	-25%	107,000	3%	-19%
School Administration (Building)	237,739	7%	247,498	7%	4%	223,258	7%	-10%
Operations & Maintenance	447,620	14%	499,987	15%	12%	547,000	17%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	228,915	7%	229,226	7%	0%	177,608	6%	-23%
Total Expenditures	3,300,517	100%	3,346,837	100%	1%	3,161,444	100%	-6%
Amount per Pupil	$8,070		$8,409		4%	$8,106		-4%

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.

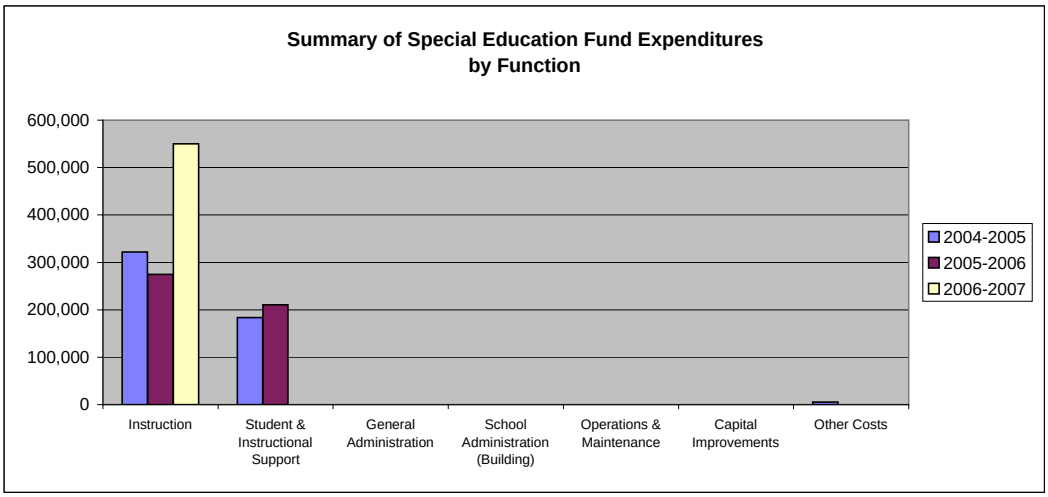


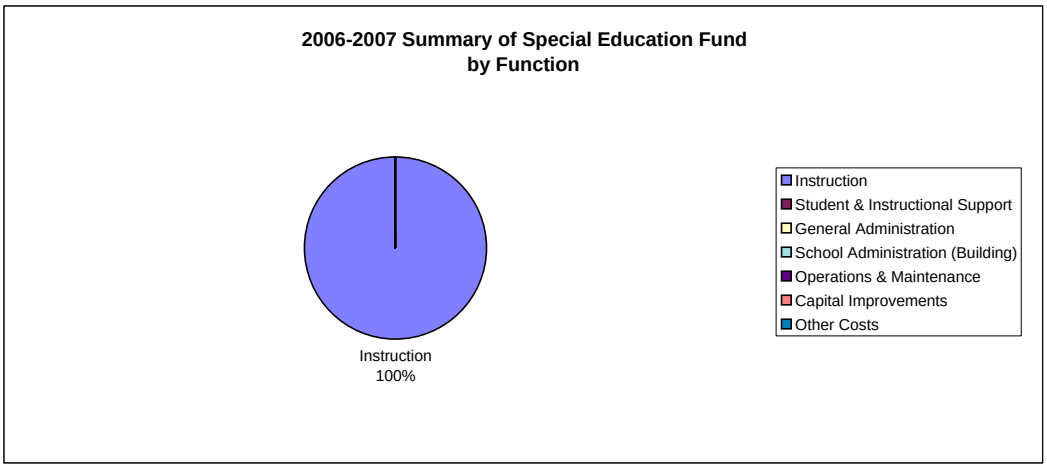


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	322,068	63%	274,411	57%	-15%	550,000	100%	100%
Student & Instructional Support	183,880	36%	210,684	43%	15%	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	5,511	1%	0	0%	-100%	0	0%	0%
Total Expenditures	511,459	100%	485,095	100%	-5%	550,000	100%	13%
Amount per Pupil	$1,251		$1,219		-3%	$1,410		16%

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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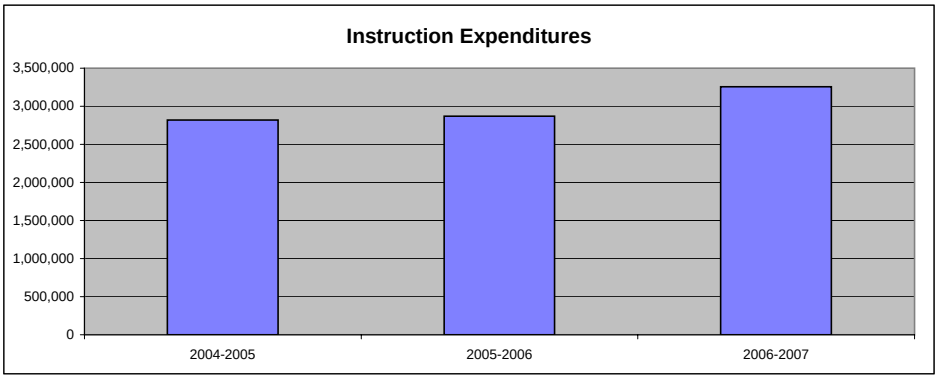
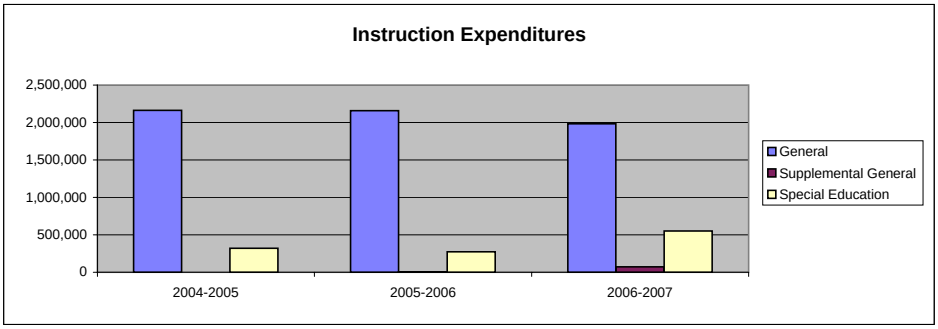
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,161,012		2,158,377	0%		1,981,578	-8%
Federal Funds	137,516		157,889	15%		108,111	-32%
Supplemental General	289		2,312	700%		74,111	3105%
At Risk (4yr Old)			0			25,500	0%
At Risk (K-12)			47,116			115,000	144%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		150,000	0%
Driver Education	9,284		9,342	1%		10,560	13%
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	322,068		274,411	-15%		550,000	100%
Vocational Education	99,594		116,662	17%		125,000	7%
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	90,257		101,824	13%		115,490	13%
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	2,820,020		2,867,933	2%		3,255,350	14%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	6,895		7,206	5%		8,347	16%
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	2,820,020		2,867,933	2%		3,255,350	14%





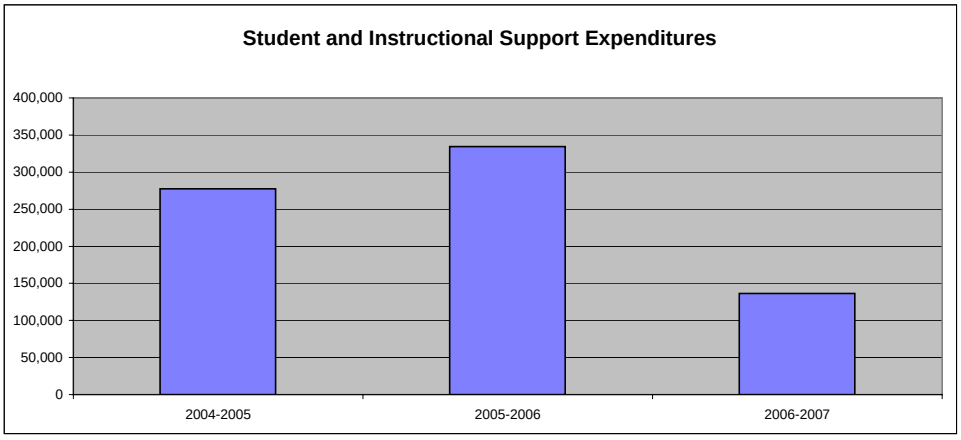
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	48,070		16,824	-65%		0	-100%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		60,233	0%		50,889	-16%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	9,461		18,567	96%		35,000	89%
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	11,792		5,565	-53%		42,500	664%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	183,880		210,684	15%		0	-100%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	7,284		7,465	2%		7,950	6%
Contingency Reserve	0		0	0%			
Text Book & Student Material	16,864		14,991	-11%			
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	277,351		334,329	21%		136,339	-59%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	678		840	24%		350	-58%
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	277,351		334,329	21%		136,339	-59%
Amount per Pupil	$684		$848	24%		$350	-59%



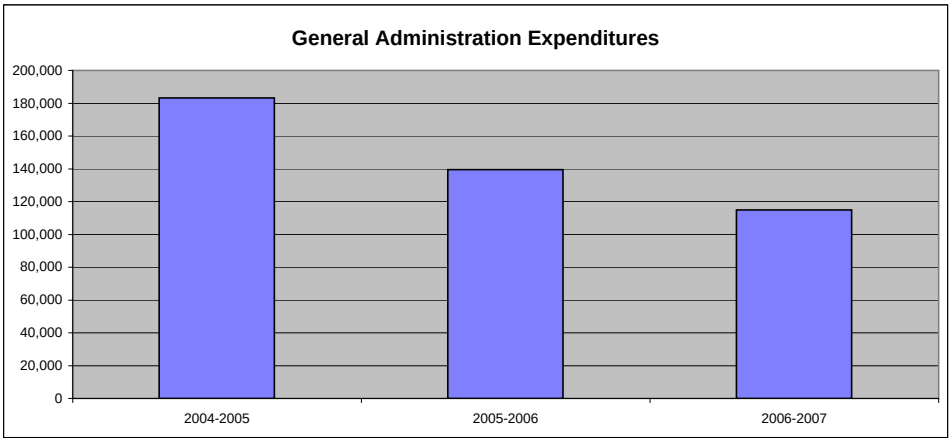
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	176,872		132,380	-25%		107,000	-19%
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	6,335		7,097	12%		7,950	12%
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	183,207		139,477	-24%		114,950	-18%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	448		350	-22%		295	-16%
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	183,207		139,477	-24%		114,950	-18%



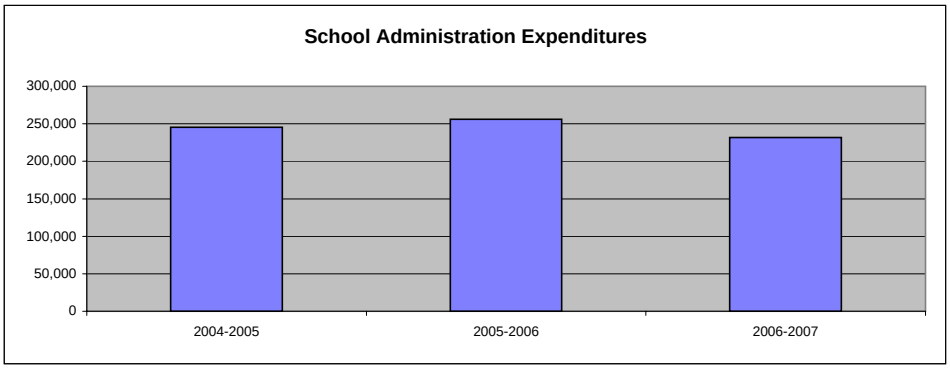
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	237,739		247,498	4%		223,258	-10%
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	7,601		8,516	12%		8,500	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	245,340		256,014	4%		231,758	-9%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	600		643	7%		594	-8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	245,340		256,014	4%		231,758	-9%



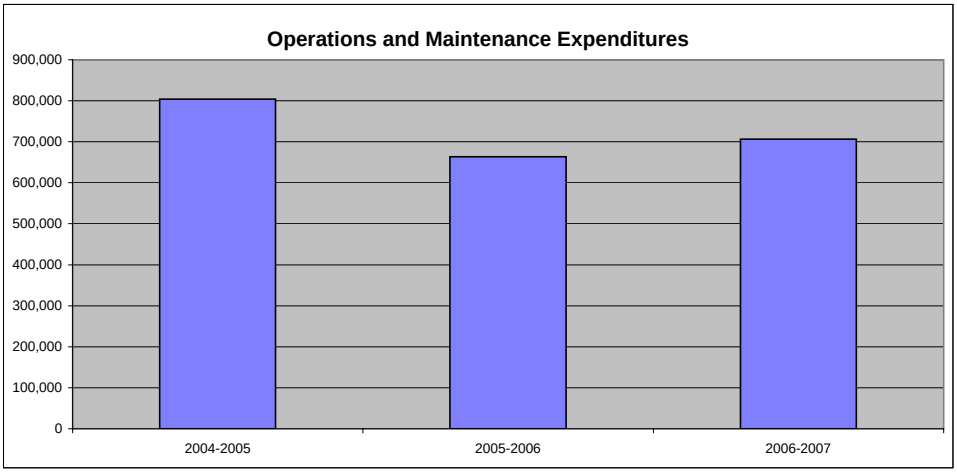
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	447,620		499,987	12%		212,000	-58%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		335,000	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	345,521		151,719	-56%		150,000	-1%
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	3,202		3,459	8%		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	7,601		8,516	12%		9,538	12%
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	803,944		663,681	-17%		706,538	6%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	1,966		1,668	-15%		1,812	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	803,944		663,681	-17%		706,538	6%



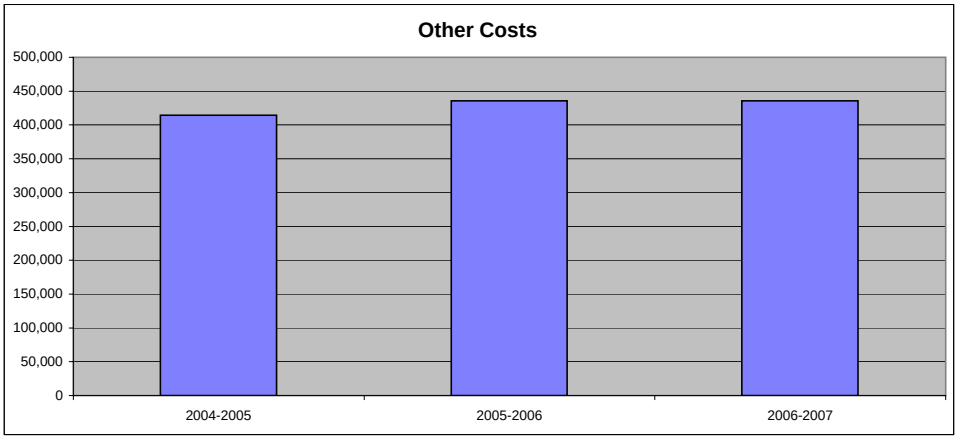
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	228,915		229,226	0%		177,608	-23%
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	5,018		22,593	350%		60,000	166%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	167,437		175,410	5%		188,565	7%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	5,511		0	-100%		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	7,600		8,516	12%		9,538	12%
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	414,481		435,745	5%		435,711	0%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	1,013		1,095	8%		1,117	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	414,481		435,745	5%		435,711	0%



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

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

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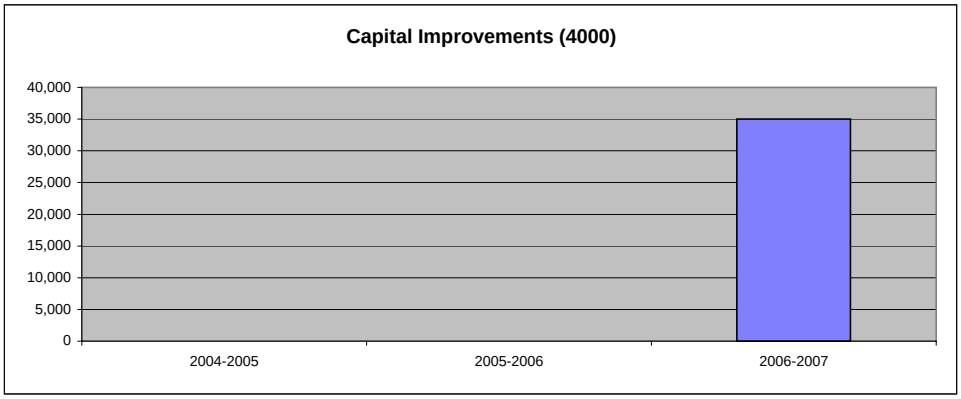
Capital Improvements Expenditures (4000)

	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	0		0	0%		35,000	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	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		35,000	0%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	0		0	0%		90	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		35,000	0%



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

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

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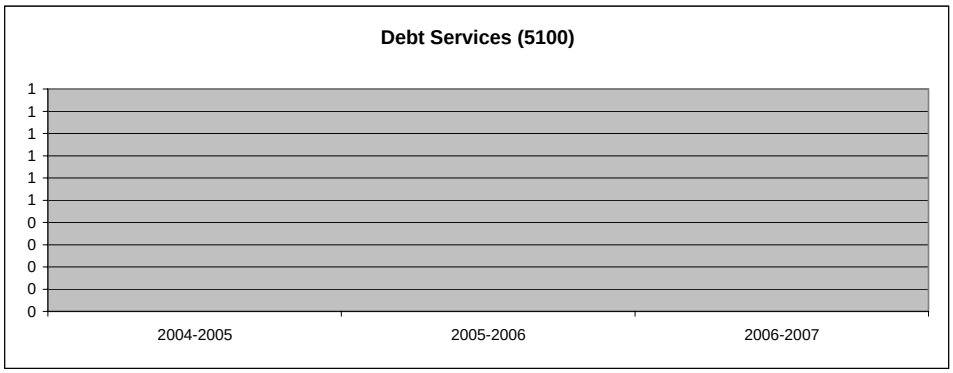
Debt Services Expenditures (5100)

	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	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		0	0%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	0		0	0%		0	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



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

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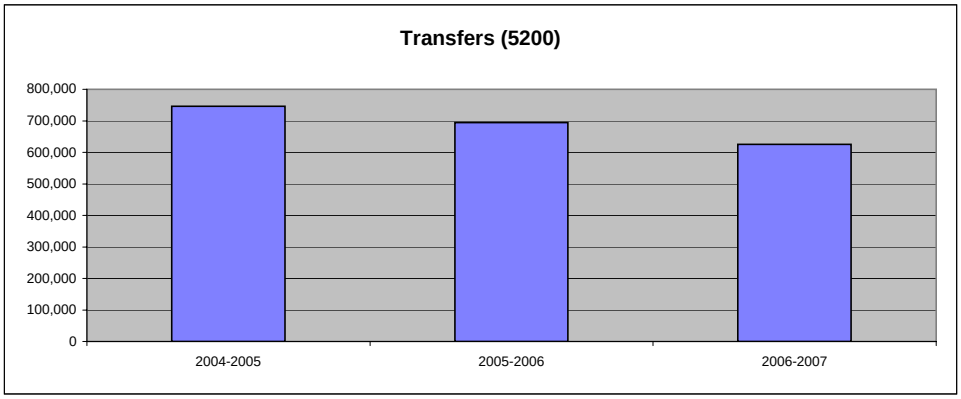
Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	396,283		395,090	0%		485,490	23%
Federal Funds	0		0	0%		0	0%
Supplemental General	349,711		299,645	-14%		140,000	-53%
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	745,994		694,735	-7%		625,490	-10%
Enrollment (FTE)*	409.0		398.0	-3%		390.0	-2%
Amount per Pupil	1,824		1,746	-4%		1,604	-8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	745,994		694,735	-7%		625,490	-10%



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

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

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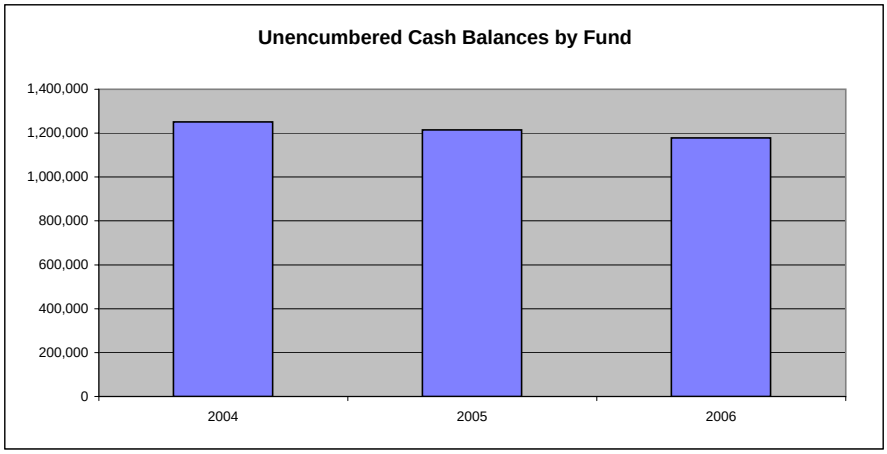
USD# 281

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	439	19	16
Federal Funds	10,212	26,631	5,119
Supplemental General	32,889	10,412	0
At Risk (4yr Old)			25,542
At Risk (K-12)			22,010
Bilingual Education	0	0	0
Capital Outlay	442,931	396,583	464,272
Driver Training	14,697	12,357	13,427
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	43,825	44,865	39,492
Professional Development	54,160	57,368	52,535
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	496,285	510,882	536,709
Vocational Education	0	0	19,879
Gifts/Grants	0	0	0
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	146,978	146,978	
Text Book & Student Material	8,919	9,071	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,251,335	1,215,166	1,179,001
Enrollment (FTE)*	409.0	398.0	390.0
Amount per Pupil	3,059	3,053	3,023
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	1,251,335	1,215,166	1,179,001



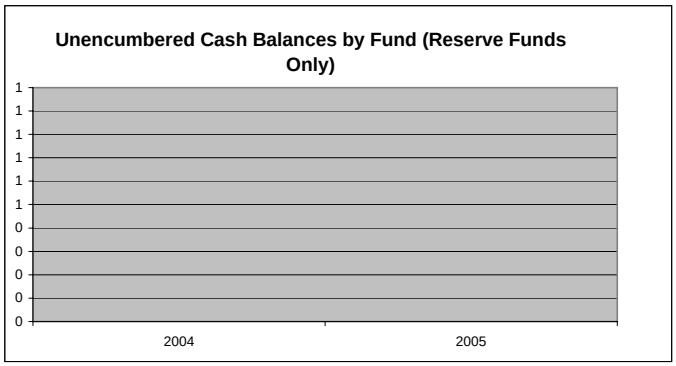
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

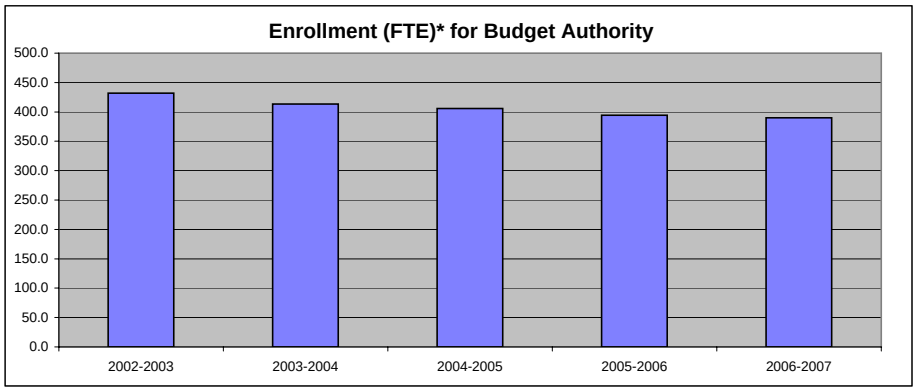


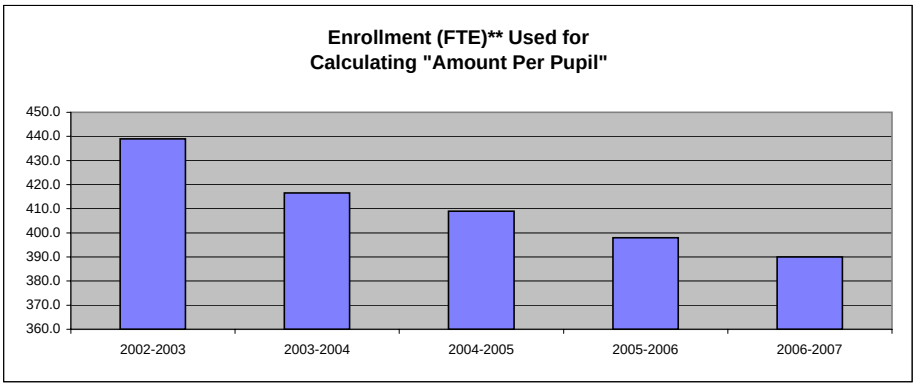
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

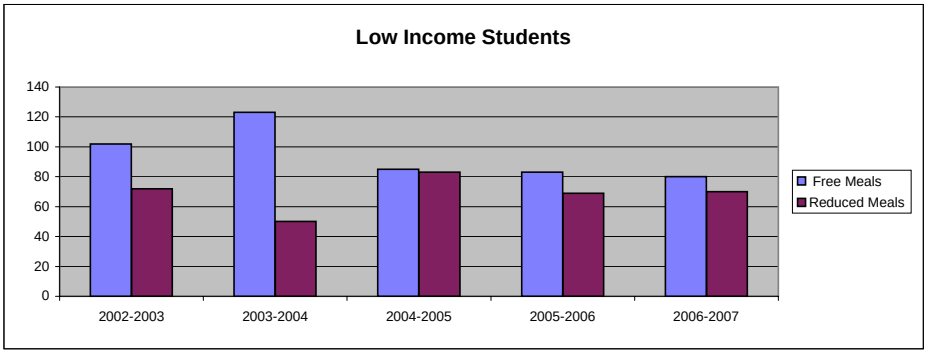
USD# 281

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)*	431.8	413.6	-4%	405.6	-2%	394.4	-3%	390.0	-1%
Enrollment (FTE)**	439.0	416.6	-5%	409.0	-2%	398.0	-3%	390.0	-2%
Number of Students - Free Meals	102	123	21%	85	-31%	83	-2%	80	-4%
Number of Students - Reduced Meals	72	50	-31%	83	66%	69	-17%	70	1%





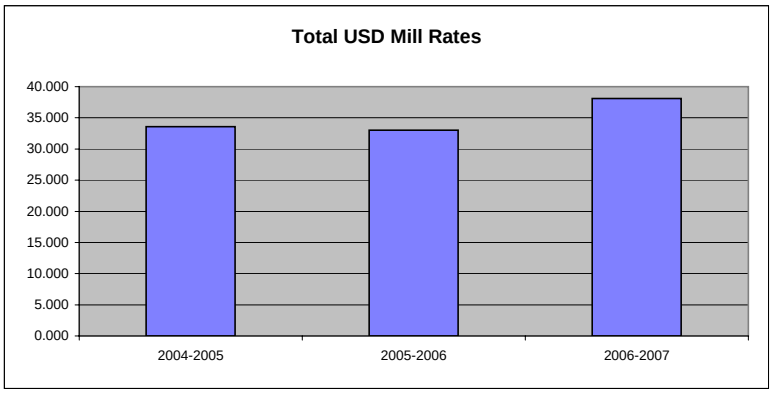


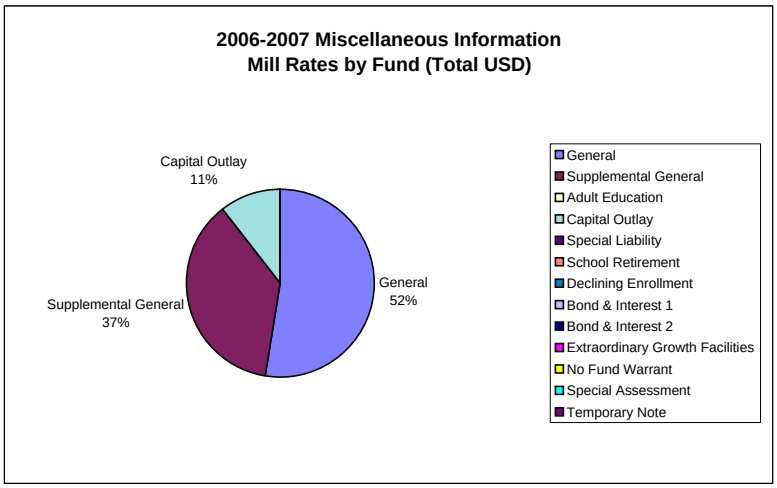
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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.

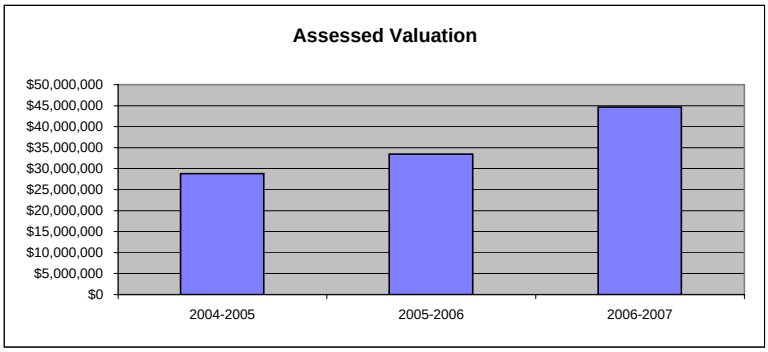
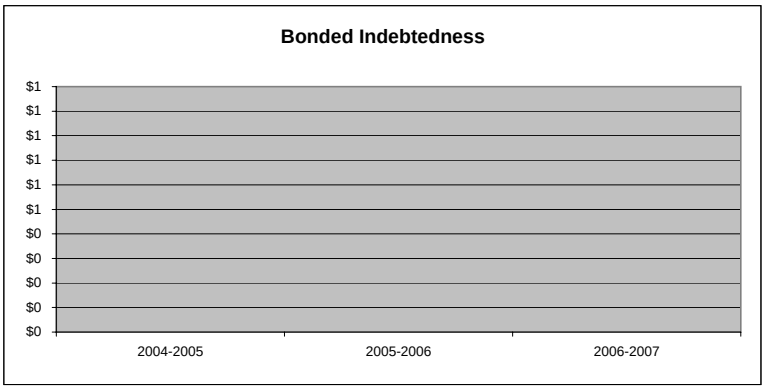
Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	9.568	9.026	14.076
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	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	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**33.568**	**33.026**	**38.076**
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**





USD# 281

Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$28,795,007	$33,472,387	$44,662,114
Bonded Indebtedness	$0	$0	$0