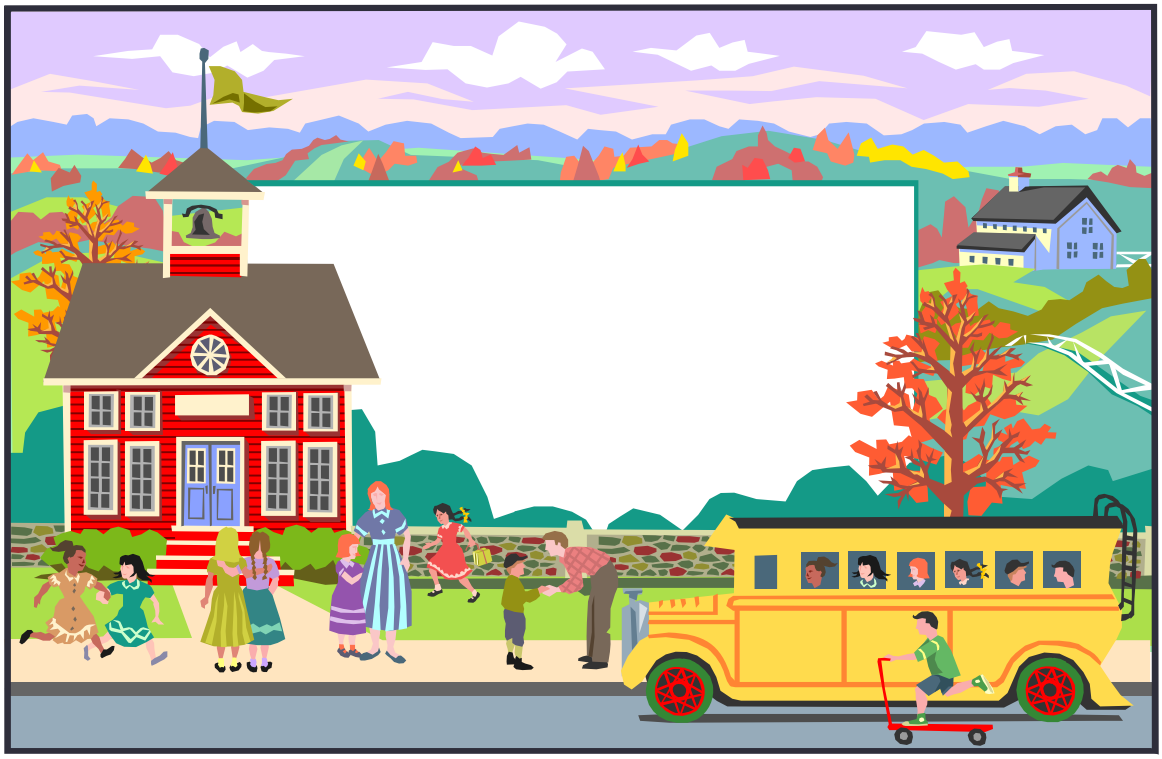


Fowler, USD #225

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)

2007-2008 Budget General Information
USD #: 225

Introduction

Mission Statement
Fowler, USD 225

The mission of Fowler, USD 225 is to provide all students with a diverse education with emphasis on respect for self and others, an appreciation for the fine arts, and life long learning. Our schools seek to equip all students with the necessary skills to become contributing members in an ever changing global society.

The students at USD 225 are receiving a high-quality education in an environment of manageable class size. The district is blessed with a caring, professional instructional staff and test scores reflect the quality of offerings. The district has traditionally had zero drop-outs, which is indicated by the 100% graduation rate.

Board Members

Tim Milford, President	PO Box 207, Fowler, Kansas 67844
Myron Burns, Vice-President	PO Box 84, Fowler, Kansas 67844
Jan Granados	PO Box 48, Fowler, Kansas 67844
Dan Harris	19075 F Rd., Fowler, Kansas 67844
Cal Lamberth	36602 23 Rd, Fowler, Kansas 67844
Leighton Miller	PO Box 272, Fowler, Kansas 67844
Janice Smith	PO Box 177, Fowler, Kansas 67844

Key Staff

Superintendent/Elementary Principal:	Sam Seybold
Board Clerk:	Brenda Wenta
Jr/Sr High Principal/Activities Director:	Jason Fawcett
Counselor:	Laurie Devine
Transportation Supervisor:	Dennis McDowell

The District's Accomplishments and Challenges

Accomplishments:
The district opened its new Industrial Art building in the fall of 2006. This modern, state-of-the-art facility offers woodworking, metals, CAD, small engine repair, and Art.
All students have access to technology.
A new science curriculum has been implemented for grades 1-6.
Graduation rates continue at 100%.
District students perform very well on the KS assessment tests.
The district is fully accredited with the North Central Accreditation Association.

Challenges:
One of our main challenges is to attract and retain quality instructional staff to a rural community.

As with smaller communities in Kansas, maintaining enrollment at a time when housing is lacking will be an on-going challenge.

Supplemental Information for the Following Tables

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

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

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/Default.aspx?tabid=223

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

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

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

Kansas Building Report Card
http://www.ksde.org/Default.aspx?tabid=229

- 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)

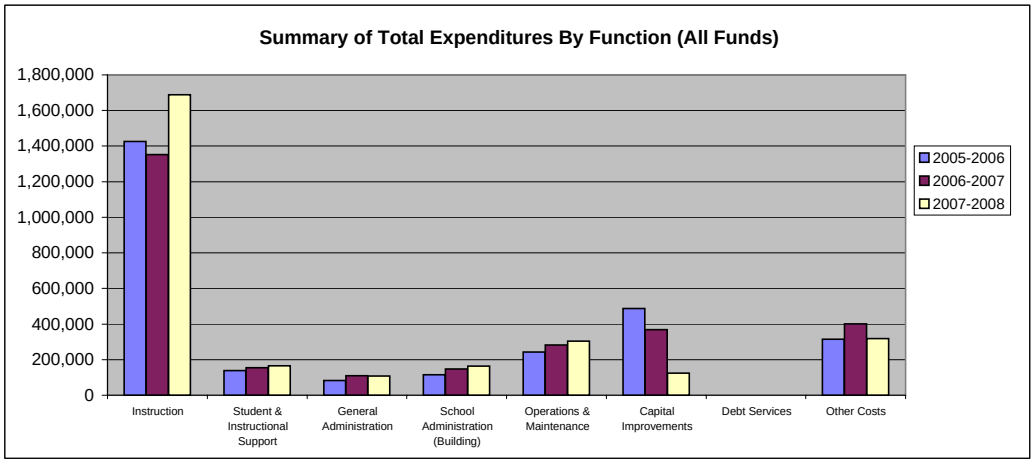
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	1,426,170	51%	1,351,822	48%	-5%	1,688,166	59%	25%
Student & Instructional Support	139,312	5%	155,404	6%	12%	165,132	6%	6%
General Administration	82,061	3%	109,981	4%	34%	107,785	4%	-2%
School Administration (Building)	115,003	4%	148,098	5%	29%	162,996	6%	10%
Operations & Maintenance	242,125	9%	282,675	10%	17%	304,532	11%	8%
Capital Improvements	486,444	17%	368,167	13%	-24%	123,333	4%	-67%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	314,959	11%	401,793	14%	28%	317,568	11%	-21%
Total Expenditures	2,806,074	100%	2,817,940	100%	0%	2,869,512	100%	2%
Amount per Pupil	$16,035		$15,232		-5%	$14,945		-2%

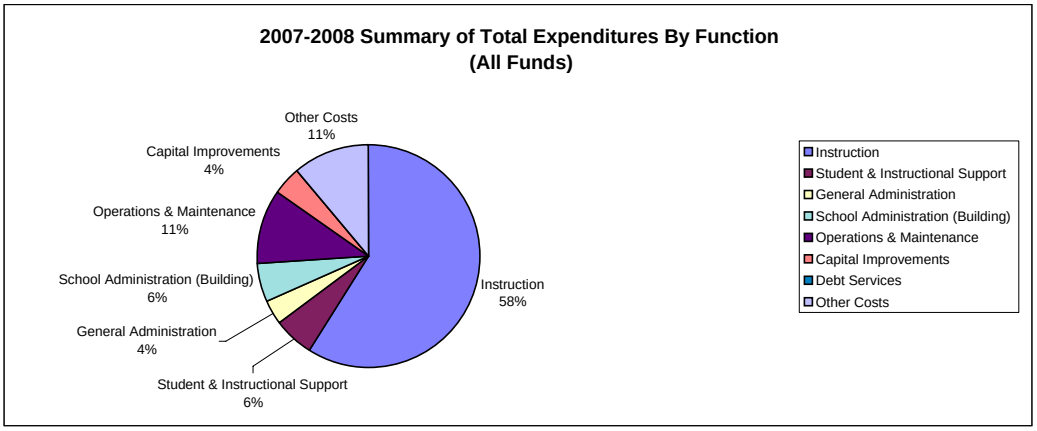
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

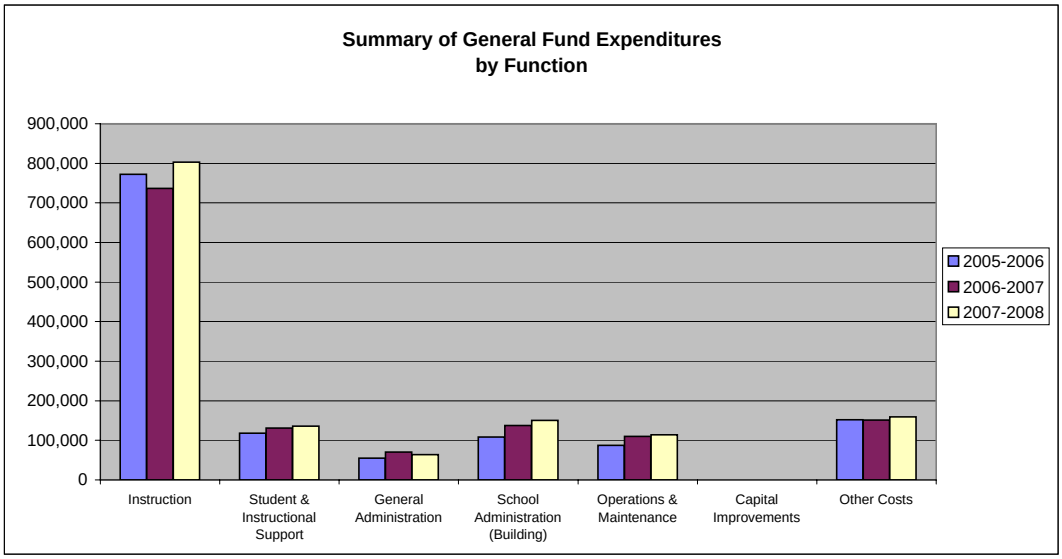


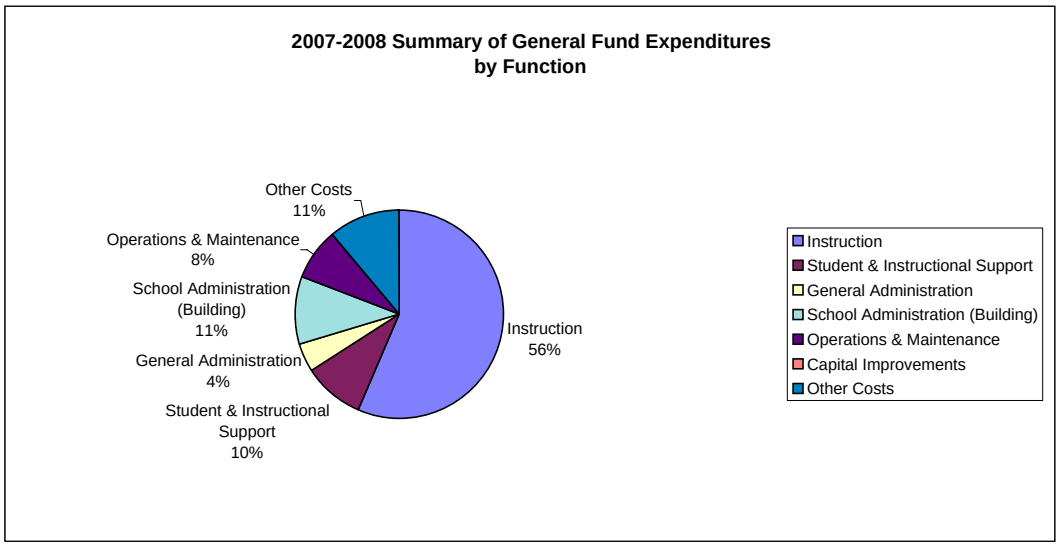


Summary of General Expenditures by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	771,852	60%	736,991	55%	-5%	803,056	56%	9%
Student & Instructional Support	117,697	9%	131,005	10%	11%	136,242	10%	4%
General Administration	55,000	4%	70,701	5%	29%	64,039	4%	-9%
School Administration (Building)	108,331	8%	137,116	10%	27%	150,041	11%	9%
Operations & Maintenance	87,156	7%	109,706	8%	26%	113,833	8%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	152,402	12%	150,883	11%	-1%	159,463	11%	6%
Total Expenditures	1,292,438	100%	1,336,402	100%	3%	1,426,674	100%	7%
Amount per Pupil	$7,385		$7,224		-2%	$7,431		3%

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

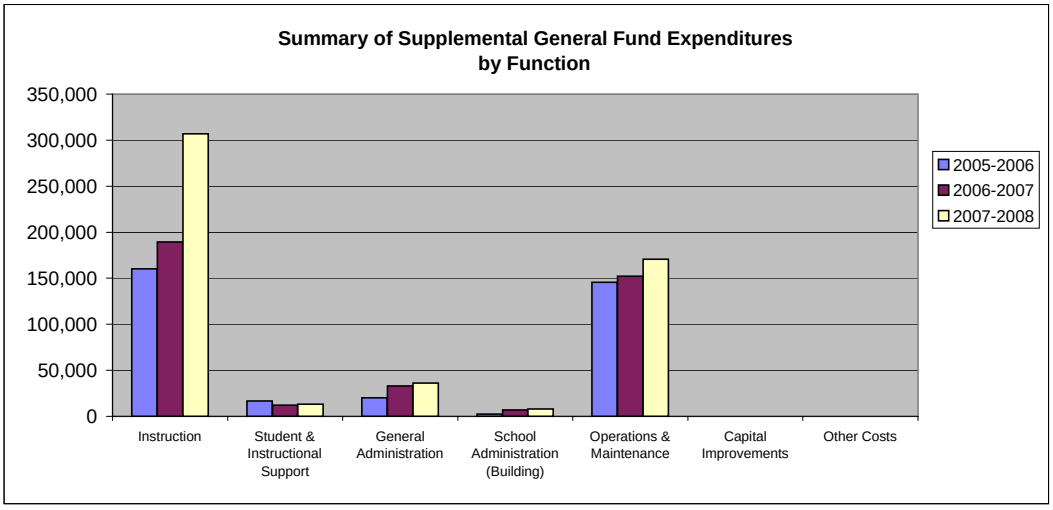


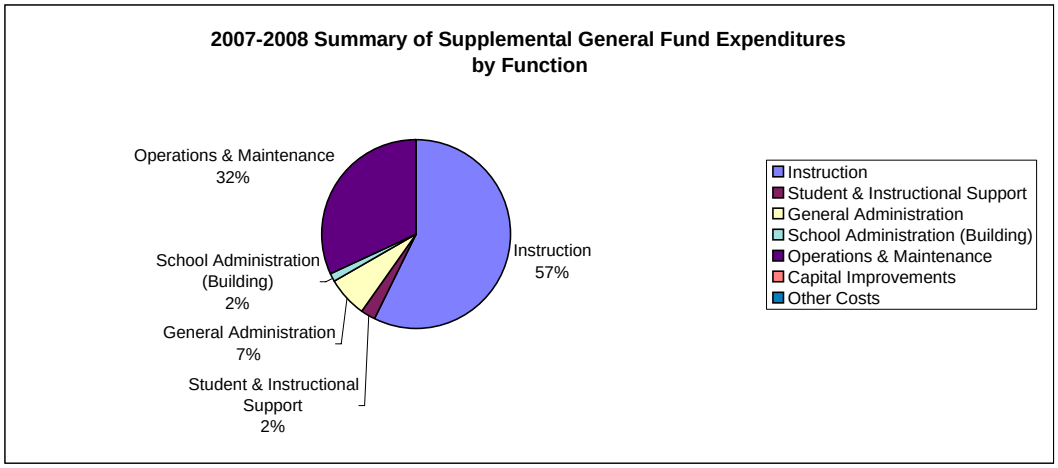


Summary of Supplemental General Fund Expenditures by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	160,149	46%	189,388	48%	18%	306,757	57%	62%
Student & Instructional Support	16,791	5%	12,111	3%	-28%	13,300	2%	10%
General Administration	20,187	6%	32,996	8%	63%	36,300	7%	10%
School Administration (Building)	2,536	1%	6,854	2%	170%	8,100	2%	18%
Operations & Maintenance	145,676	42%	152,151	39%	4%	170,500	32%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	345,339	100%	393,500	100%	14%	534,957	100%	36%
Amount per Pupil	$1,973		$2,127		8%	$2,786		31%

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

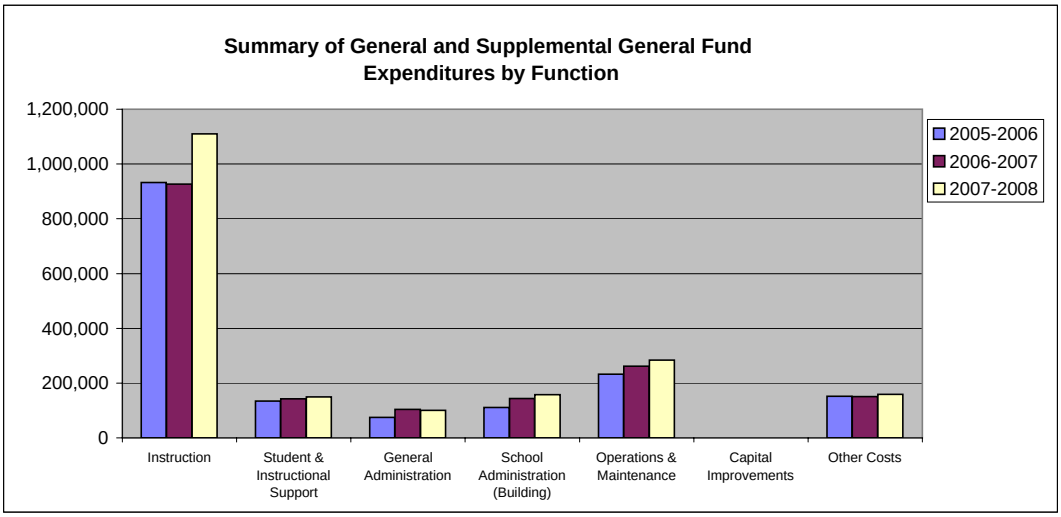


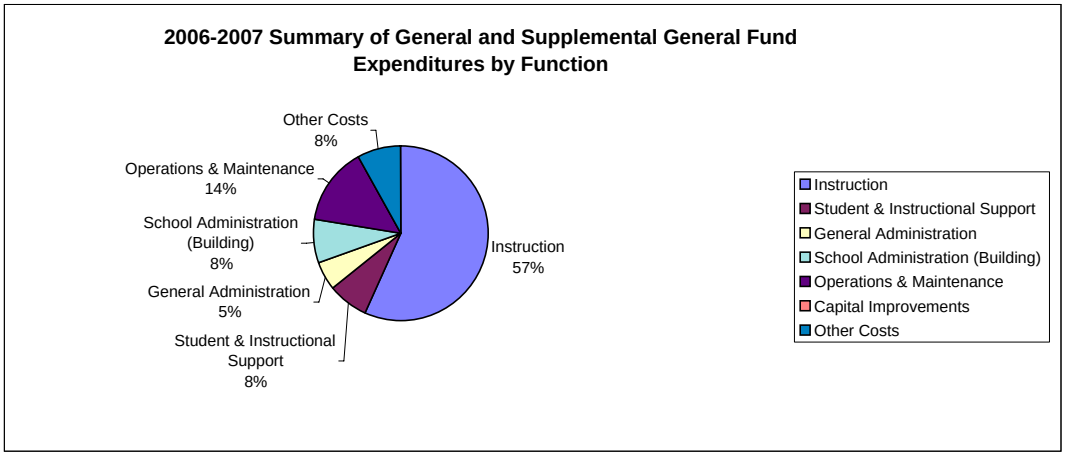


Summary of General and Supplemental General Fund Expenditures by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	932,001	57%	926,379	54%	-1%	1,109,813	57%	20%
Student & Instructional Support	134,488	8%	143,116	8%	6%	149,542	8%	4%
General Administration	75,187	5%	103,697	6%	38%	100,339	5%	-3%
School Administration (Building)	110,867	7%	143,970	8%	30%	158,141	8%	10%
Operations & Maintenance	232,832	14%	261,857	15%	12%	284,333	14%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	152,402	9%	150,883	9%	-1%	159,463	8%	6%
Total Expenditures	1,637,777	100%	1,729,902	100%	6%	1,961,631	100%	13%
Amount per Pupil	$9,359		$9,351		0%	$10,217		9%

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.

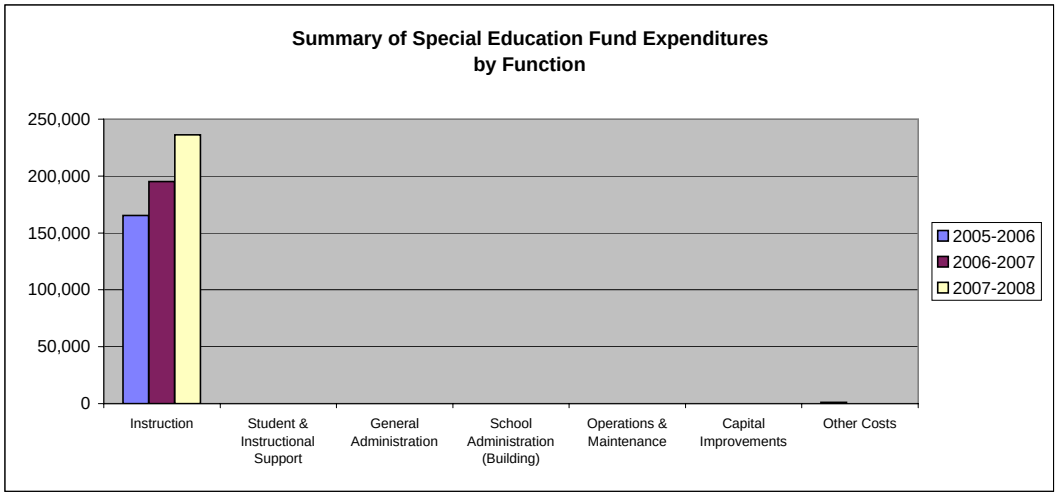


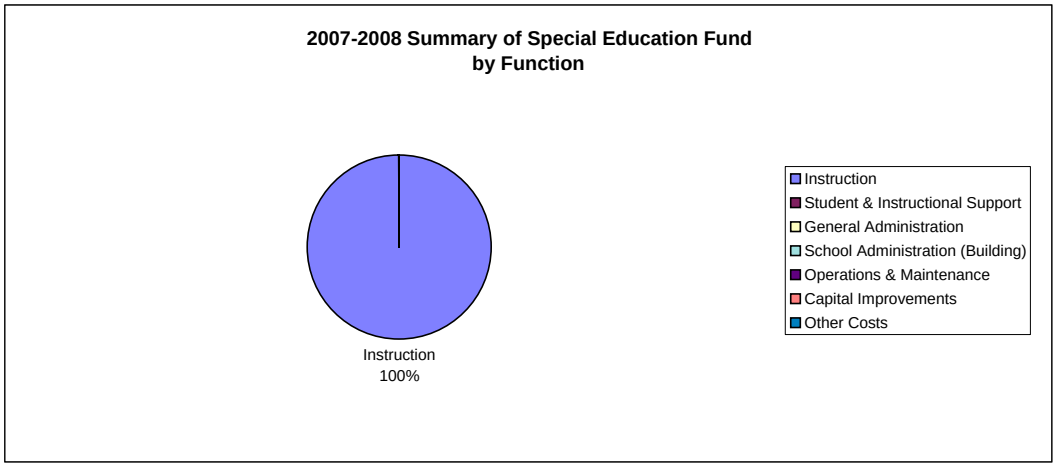


Summary of Special Education Fund by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	165,474	99%	195,067	100%	18%	236,282	100%	21%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,055	1%	0	0%	-100%	0	0%	0%
Total Expenditures	166,529	100%	195,067	100%	17%	236,282	100%	21%
Amount per Pupil	$952		$1,054		11%	$1,231		17%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

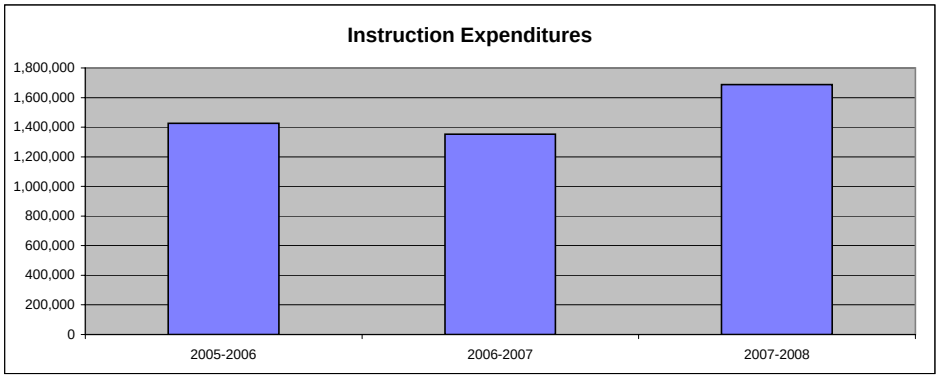


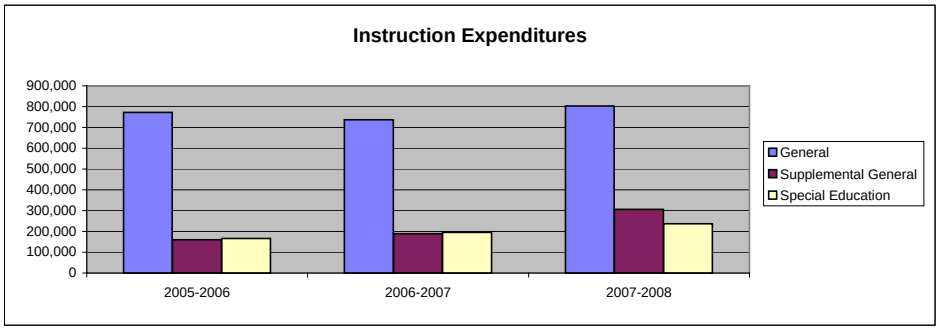


USD# 225

Instruction Expenditures (1000)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	771,852		736,991	-5%		803,056	9%
Federal Funds	78,781		59,973	-24%		58,945	-2%
Supplemental General	160,149		189,388	18%		306,757	62%
At Risk (4yr Old)	19,321		4,316	-78%		9,374	117%
At Risk (K-12)	69,516		83,918	21%		102,516	22%
Bilingual Education	5,534		4,316	-22%		9,374	117%
Capital Outlay	91,435		0	-100%		90,000	0%
Driver Education	6,720		7,774	16%		8,570	10%
Declining Enrollment	0		0	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	165,474		195,067	18%		236,282	21%
Cost of Living			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	44,773		53,411	19%		63,292	18%
Contingency Reserve	4,085		0	-100%			
Text Book & Student Material	8,530		16,668	95%			
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	1,426,170		1,351,822	-5%		1,688,166	25%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	8,150		7,307	-10%		8,793	20%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,426,170		1,351,822	-5%		1,688,166	25%





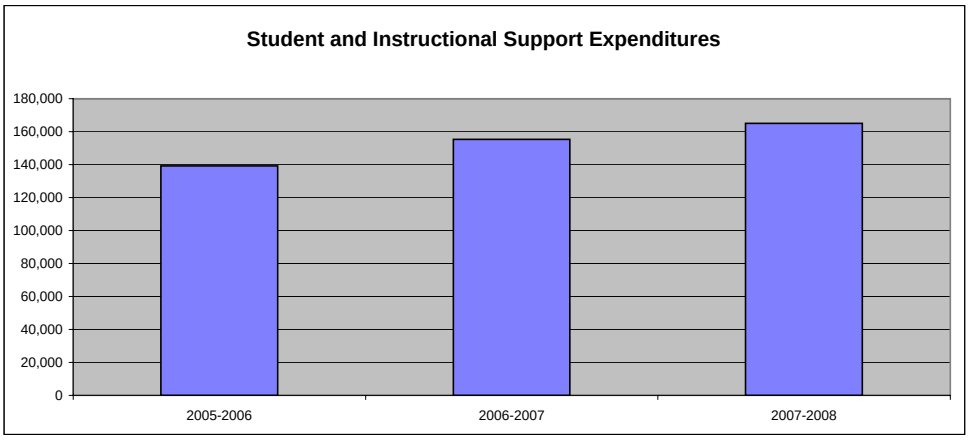
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	117,697		131,005	11%		136,242	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	16,791		12,111	-28%		13,300	10%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	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%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		6,791	0%		9,076	34%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living			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	4,824		5,497	14%		6,514	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	139,312		155,404	12%		165,132	6%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	796		840	6%		860	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	139,312		155,404	12%		165,132	6%
Amount per Pupil	$796		$849	7%		$860	1%



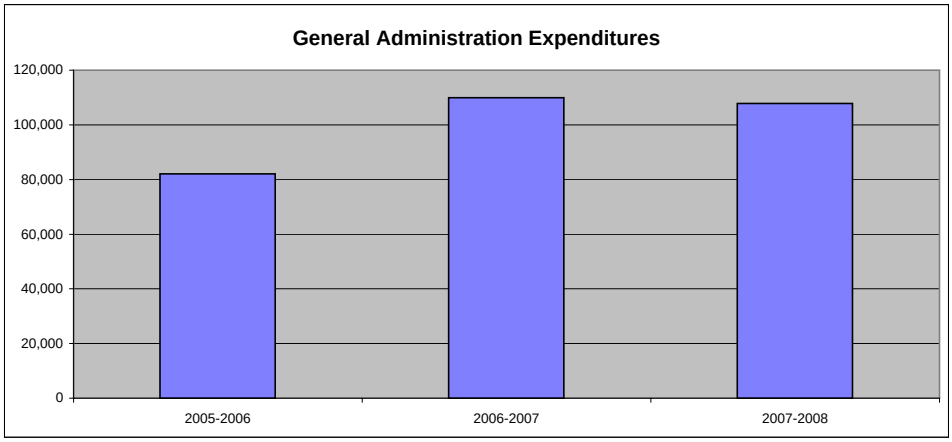
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	55,000		70,701	29%		64,039	-9%
Federal Funds	0		0	0%		0	0%
Supplemental General	20,187		32,996	63%		36,300	10%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	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%		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%
Cost of Living			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	6,874		6,284	-9%		7,446	18%
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	82,061		109,981	34%		107,785	-2%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	469		594	27%		561	-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	82,061		109,981	34%		107,785	-2%



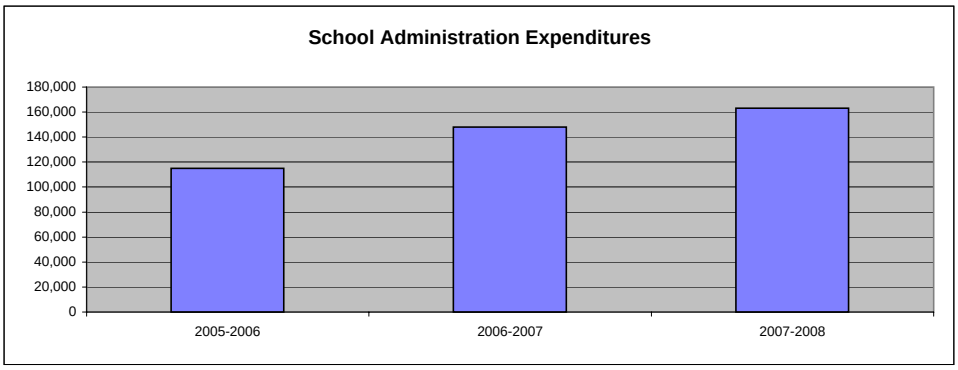
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	108,331		137,116	27%		150,041	9%
Federal Funds	0		0	0%		0	0%
Supplemental General	2,536		6,854	170%		8,100	18%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		200	0%		200	0%
Declining Enrollment	0		0	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%
Cost of Living			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	4,136		3,928	-5%		4,655	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	115,003		148,098	29%		162,996	10%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	657		801	22%		849	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	115,003		148,098	29%		162,996	10%



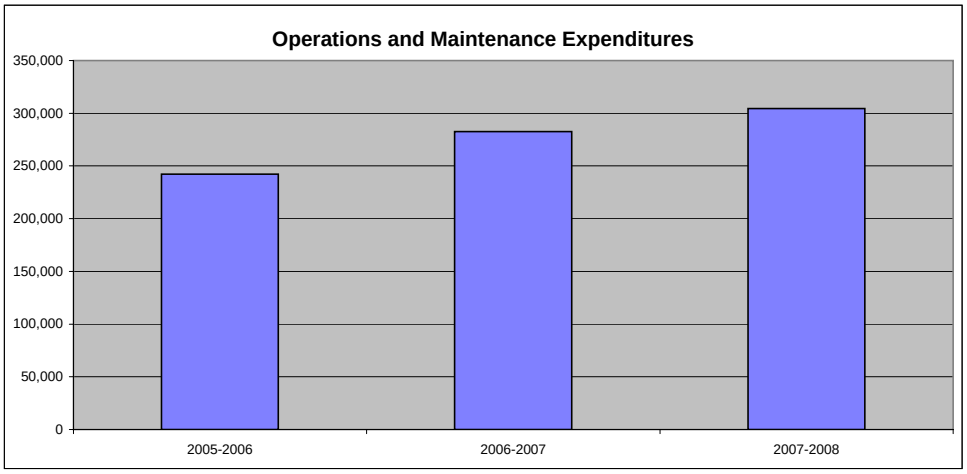
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	87,156		109,706	26%		113,833	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	145,676		152,151	4%		170,500	12%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		13,182	0%		10,314	-22%
Driver Training	2,000		1,716	-14%		2,100	22%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	3,161		1,207	-62%		2,200	82%
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%
Cost of Living			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	4,132		4,713	14%		5,585	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	242,125		282,675	17%		304,532	8%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	1,384		1,528	10%		1,586	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	242,125		282,675	17%		304,532	8%



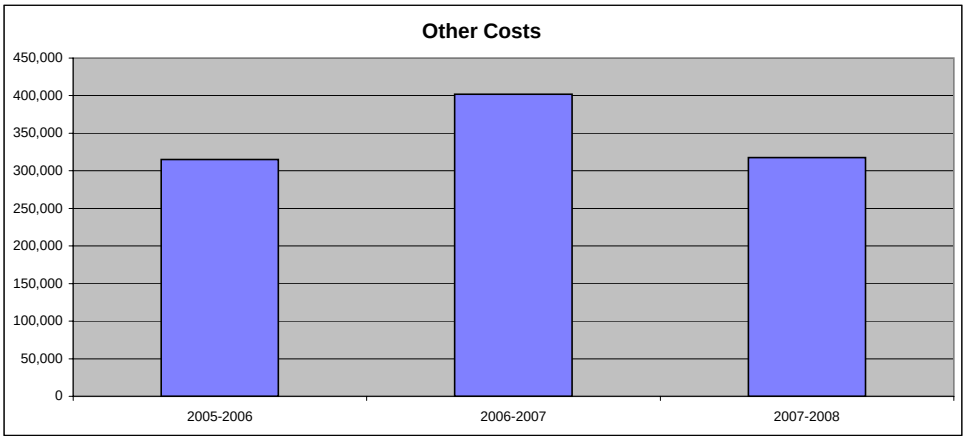
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	152,402		150,883	-1%		159,463	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	21,160		105,979	401%		0	-100%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	136,204		140,221	3%		152,524	9%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,055		0	-100%		0	0%
Cost of Living			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	4,138		4,710	14%		5,581	18%
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	314,959		401,793	28%		317,568	-21%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	1,800		2,172	21%		1,654	-24%
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	314,959		401,793	28%		317,568	-21%



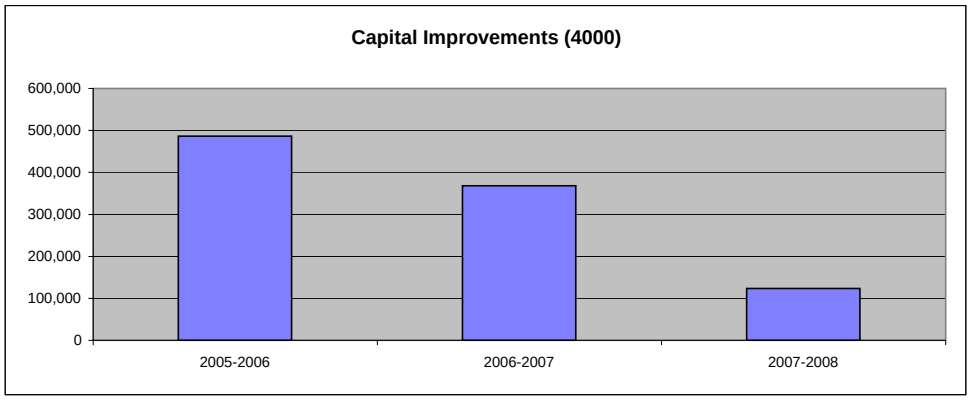
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 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%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	486,444		368,167	-24%		123,333	-67%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	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%
Cost of Living			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	486,444		368,167	-24%		123,333	-67%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	2,780		1,990	-28%		642	-68%
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	486,444		368,167	-24%		123,333	-67%



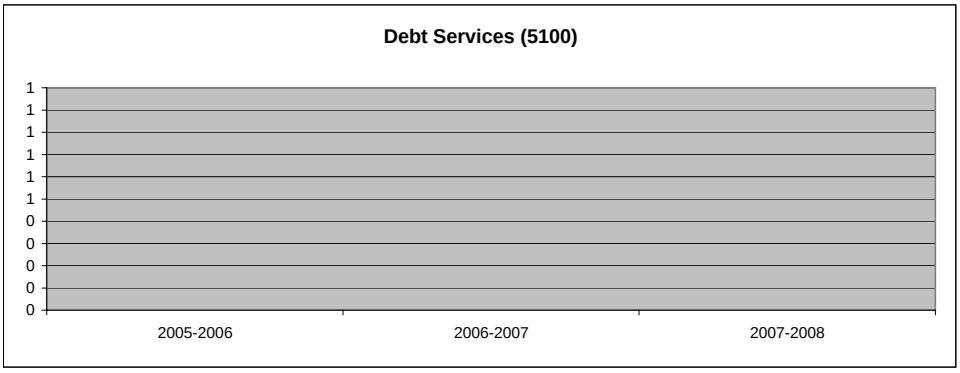
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 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%		0	0%
At Risk (K-12)	0		0	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%		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%
Cost of Living			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)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	0		0	0%		0	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



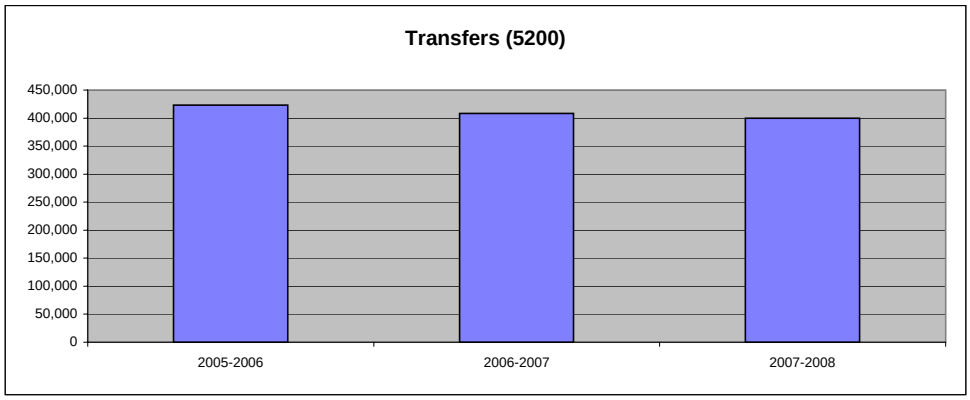
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	327,580		349,859	7%		389,848	11%
Federal Funds	0		0	0%		0	0%
Supplemental General	50,500		58,500	16%		10,000	-83%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	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%
Cost of Living			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	45,000		0	-100%			
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	423,080		408,359	-3%		399,848	-2%
Enrollment (FTE)*	175.0		185.0	6%		192.0	4%
Amount per Pupil	2,418		2,207	-9%		2,083	-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	423,080		408,359	-3%		399,848	-2%



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

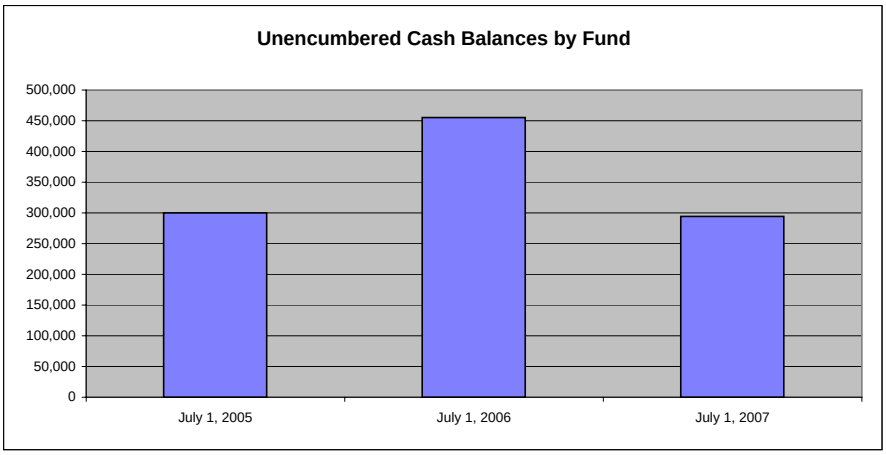
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 225

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2005	July 1, 2006	July 1, 2007
General	-29	403	1,149
Federal Funds	0	2	0
Supplemental General	29,892	30,712	23,366
At Risk (4yr Old)		0	0
At Risk (K-12)		25	0
Bilingual Education	0	0	0
Capital Outlay	201,497	286,247	186,342
Driver Training	7,882	7,800	8,926
Declining Enrollment		0	0
Extraordinary School Program	0	0	0
Food Service	20,685	32,874	37,465
Professional Development	408	408	1,617
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	19,637	32,468	35,282
Cost of Living			0
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	0	0	
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	3,968	47,489	
Text Book & Student Material	15,843	16,932	
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	299,783	455,360	294,147
Enrollment (FTE)*	175.0	185.0	192.0
Amount per Pupil	1,713	2,461	1,532
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	299,783	455,360	294,147



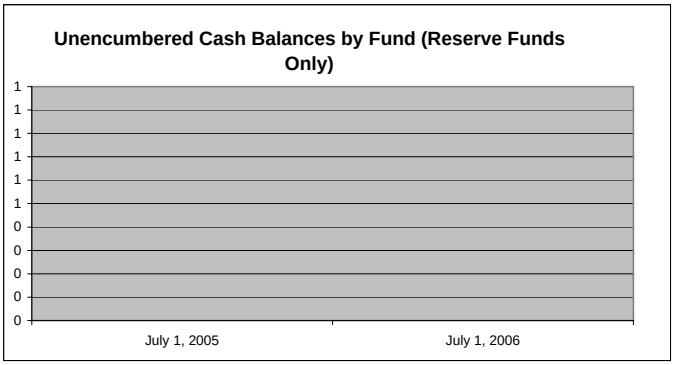
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

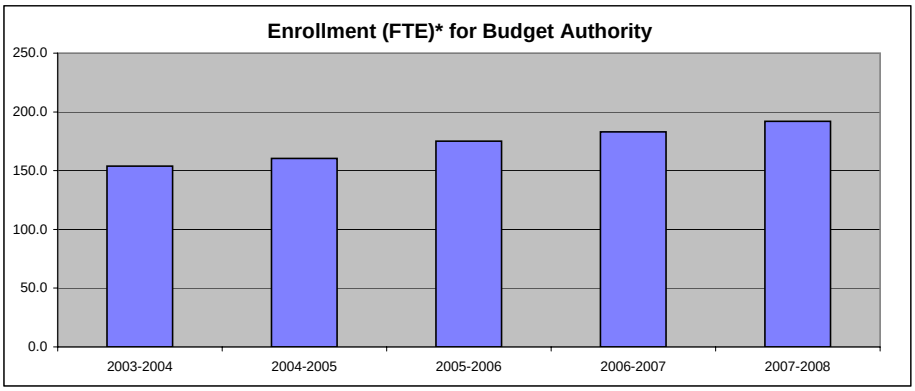
	July 1, 2005	July 1, 2006
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

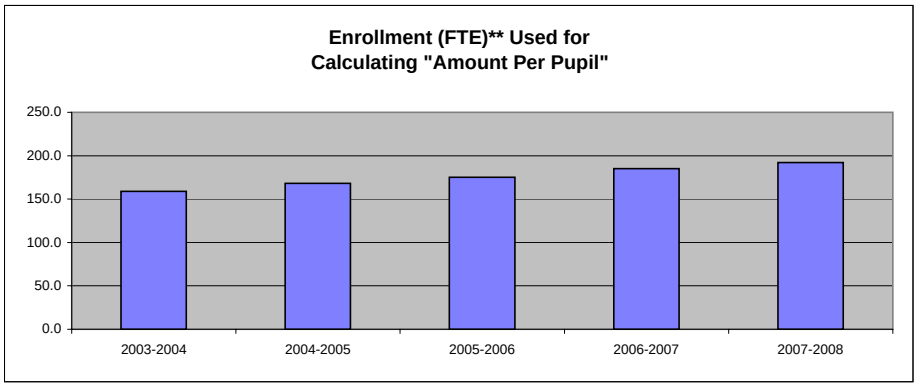


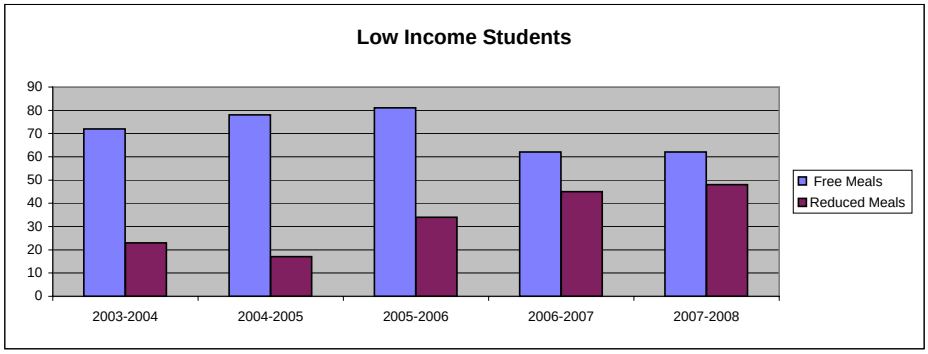
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

Other Information

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
Enrollment (FTE)*	154.0	160.5	4%	175.0	9%	183.0	5%	192.0	5%
Enrollment (FTE)**	159.0	168.0	6%	175.0	4%	185.0	6%	192.0	4%
Number of Students - Free Meals	72	78	8%	81	4%	62	-23%	62	0%
Number of Students - Reduced Meals	23	17	-26%	34	100%	45	32%	48	7%





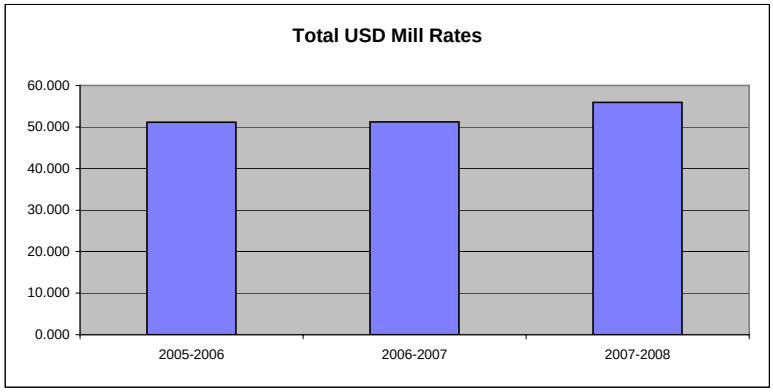


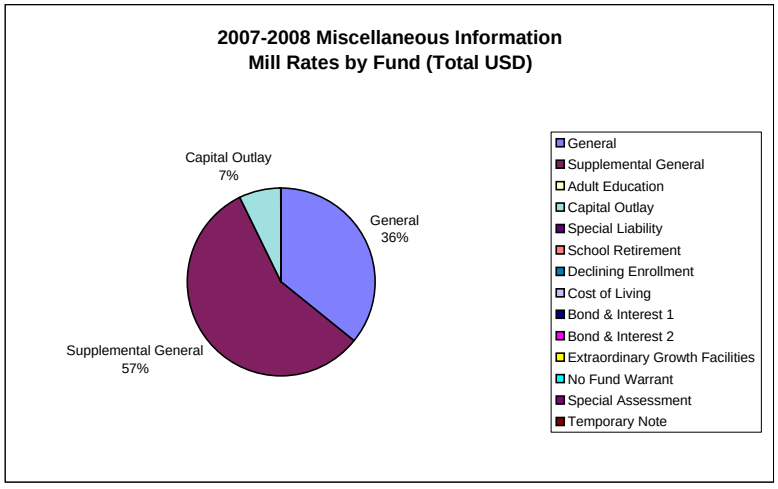
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

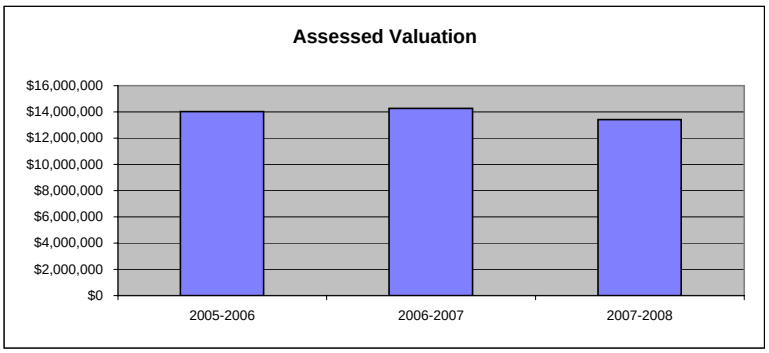
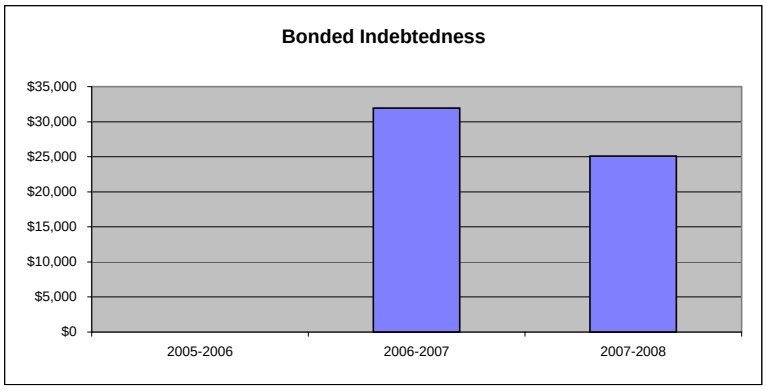
** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day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

Miscellaneous Information
Mill Rates by Fund

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
General	20.000	20.000	20.000
Supplemental General	27.149	27.201	31.891
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living		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	**51.149**	**51.201**	**55.891**
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	2.000	2.000	2.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**2.000**	**2.000**	**2.000**





Other Information

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
Assessed Valuation	$14,027,795	$14,266,243	$13,421,700
Bonded Indebtedness	$0	$31,962	$25,096