2008-09 Budget Profile

USD #328 Lorraine

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- Supplemental Information for Tables in *Summary of Expenditures*
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- Summary of Expenditures (Sumexpen.xls)

2008-2009 Budget General Information
USD #: _328____

Introduction

USD 328, encompassing 402.8 square miles of primarily agricultural land in five different counties, serves students from the communities of Bushton, Dorrance, Holyrood, Lorraine and Wilson. Each of these communities has their own rich heritage in which they take considerable pride and the patrons are strong supporters of the district's schools and education in general, as evidenced by the passage of an $8.6 million dollar bond issue in the mid 1990s resulting in new schools throughout the district. Though there are ever present challenges facing small, rural school districts, the board of education and the patrons they represent are dedicated to providing a truly quality educational experience for every child attending district schools.

Board Members

Dawn Dolezal	3212 202nd St.	Dorrance, KS	67634	Telephone 785-658-2636
Ron Etchison	P.O. Box 22	Holyrood, KS	67450	Telephone 785-252-3547
Joel Hosman	310 E. Nassau	Holyrood, KS	67450	Telephone 785-252-3568
Robert King	P.O. Box 448	Wilson, KS	67490	Telephone 785-658-3478
Mike Morgan	3207 Avenue D	Wilson, KS	67490	Telephone 785-658-2221
Scott Rolfs	175 9th Road	Bushton, KS	67427	Telephone 620-562-3342
Alan Siemer	P.O. Box 174	Bushton, KS	67427	Telephone 620-562-3517

Key Staff

Superintendent: Roger Robinson
Associate or Assistant Superintendents:
Business Office Staff: B.J. Mockerman, Board Clerk; Bobby Crow, District Secretary
Curriculum & Instruction Staff:
Other Key Contacts: Leonard Gales, Principal, Quivira Heights High School
Jeff Potter, Principal, Quivira Heights Elementary/Junior High
Brian Smith, Principal, Wilson Schools

The District's Accomplishments and Challenges

Accomplishments:
USD 328 is extremely proud of the academic performance of students attending district schools, with students consistently performing extremely well on State and National Assessments. In each of the three attendance centers, grade levels achieved the Standard of Excellence on the State Assessments, validating student academic growth, the district's curriculum and the instruction provided by district teachers. The district is equally proud of the graduation/promotion rates at district attendance centers, rates that reflect positively on students, parents and district personnel. In addition to a comprehensive and challenging curriculum, our co-curricular activities provide an enhancement to the student's educational experiences. The addition of the Lakeside Learning Center in Wilson has given the district's patrons and others throughout the state, another avenue to achieve enough credits to earn their high school diploma.

Challenges:
USD 328, like the majority of school districts in rural areas of Kansas, is experiencing a declining enrollment requiring the board of education and district personnel to make difficult decisions relative to reducing budgetary expenditures. These challenges are magnified by a district geography that requires three attendance centers and two separate K-12 systems. Though decisions regarding budgetary reductions are always difficult, the board, patrons and district personnel approach such endeavors in a professional manner while maintaining a strong focus on providing an educational experience of quality that prepares students for their varied futures.

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 (listed on the right under Data Portal sections)
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

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Summary of Total Expenditures By Function
(All Funds)

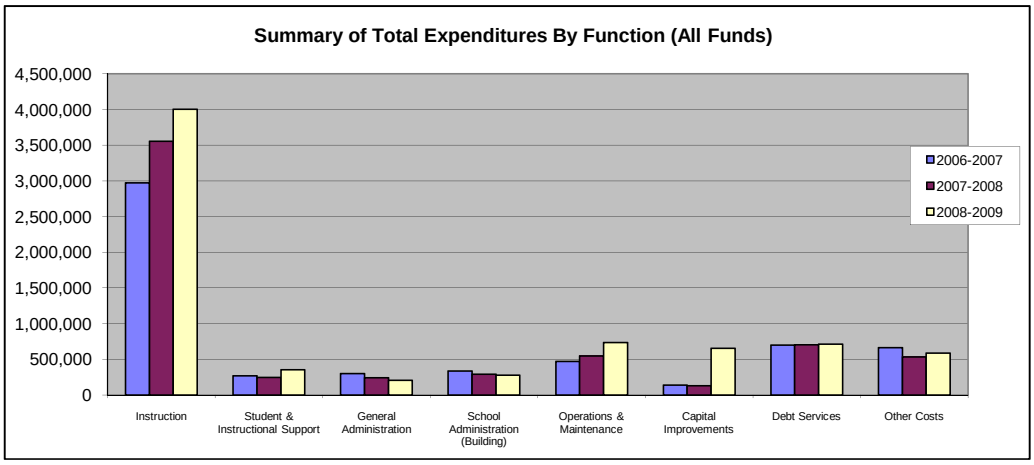
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	2,971,842	51%	3,552,743	57%	20%	4,003,936	53%	13%
Student & Instructional Support	270,865	5%	248,067	4%	-8%	354,675	5%	43%
General Administration	298,096	5%	241,655	4%	-19%	206,396	3%	-15%
School Administration (Building)	337,690	6%	289,643	5%	-14%	278,809	4%	-4%
Operations & Maintenance	469,423	8%	544,786	9%	16%	736,178	10%	35%
Capital Improvements	140,977	2%	130,493	2%	-7%	653,305	9%	401%
Debt Services	698,708	12%	705,780	11%	1%	710,880	9%	1%
Other Costs	662,370	11%	532,443	9%	-20%	586,749	8%	10%
Total Expenditures	5,849,971	100%	6,245,610	100%	7%	7,530,928	100%	21%
Amount per Pupil	$13,250		$13,879		5%	$17,058		23%

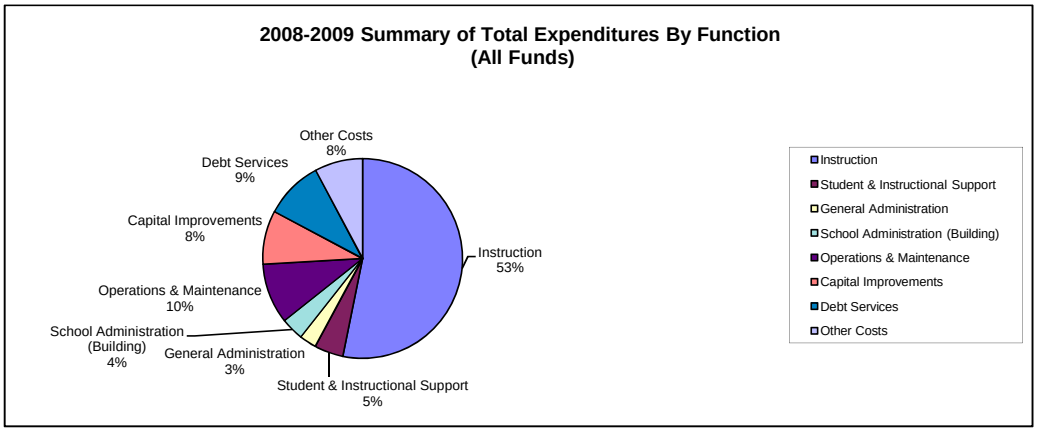
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

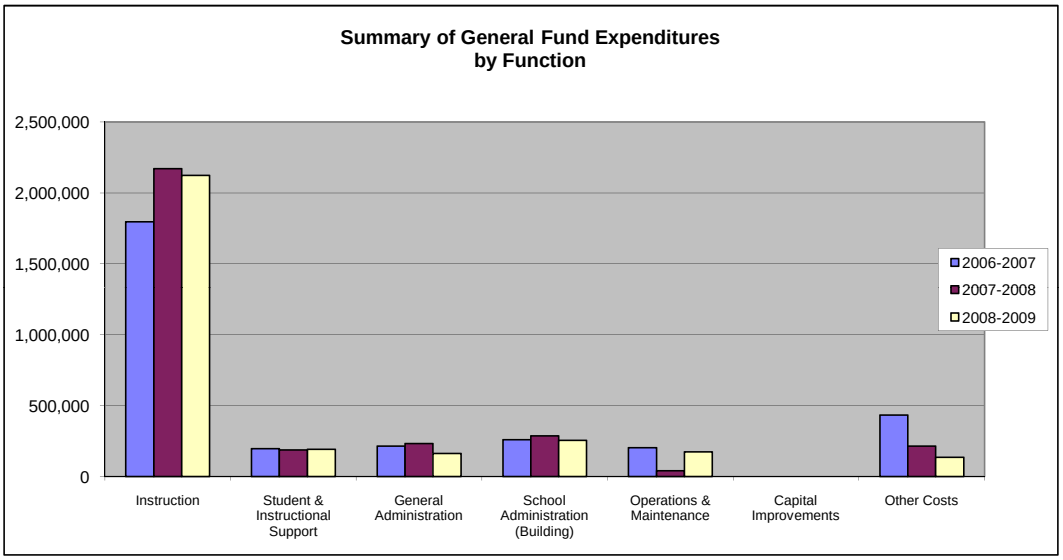


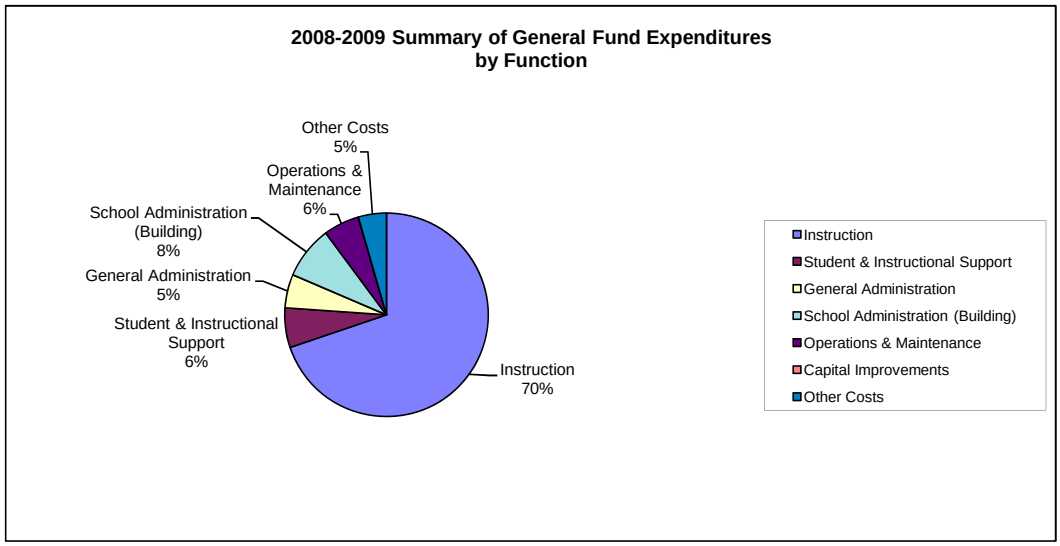


Summary of General Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,795,405	58%	2,170,471	69%	21%	2,124,275	70%	-2%
Student & Instructional Support	196,524	6%	187,625	6%	-5%	191,696	6%	2%
General Administration	214,926	7%	233,191	7%	8%	162,996	5%	-30%
School Administration (Building)	260,560	8%	286,603	9%	10%	255,309	8%	-11%
Operations & Maintenance	202,778	7%	40,855	1%	-80%	173,743	6%	325%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	434,336	14%	214,169	7%	-51%	135,976	4%	-37%
Total Expenditures	3,104,529	100%	3,132,914	100%	1%	3,043,995	100%	-3%
Amount per Pupil	$7,032		$6,962		-1%	$6,895		-1%

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

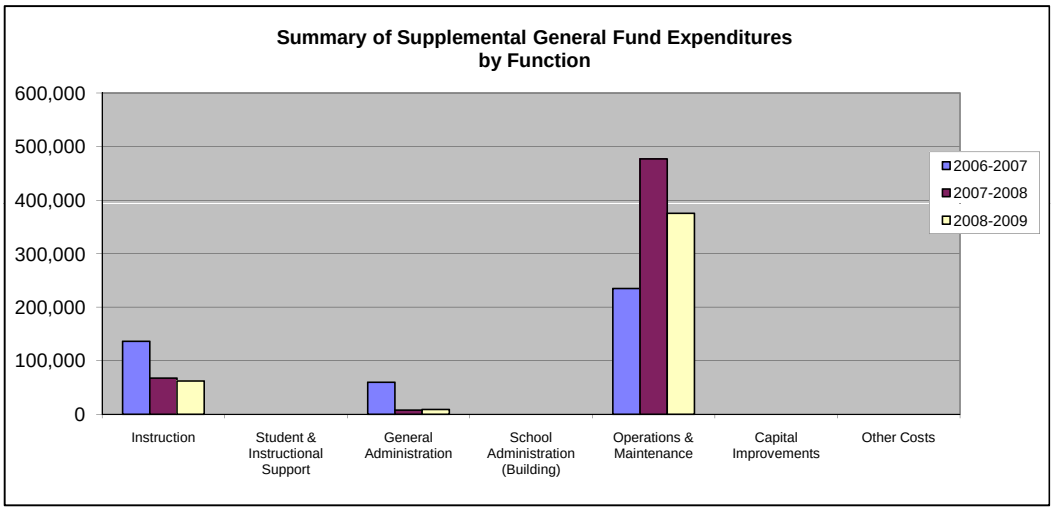


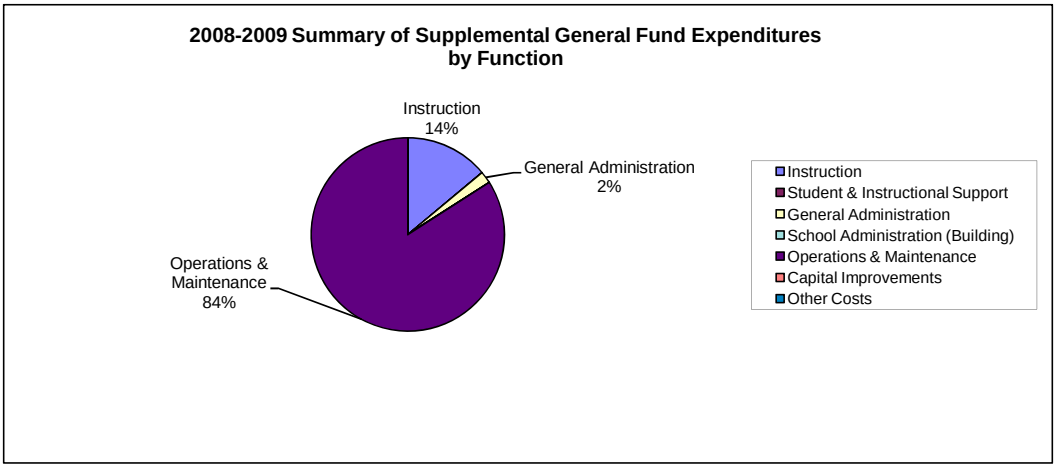


Summary of Supplemental General Fund Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	136,223	32%	67,755	12%	-50%	62,250	14%	-8%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	59,907	14%	7,584	1%	-87%	8,900	2%	17%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	234,971	55%	477,104	86%	103%	375,350	84%	-21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	431,101	100%	552,443	100%	28%	446,500	100%	-19%
Amount per Pupil	$976		$1,228		26%	$1,011		-18%

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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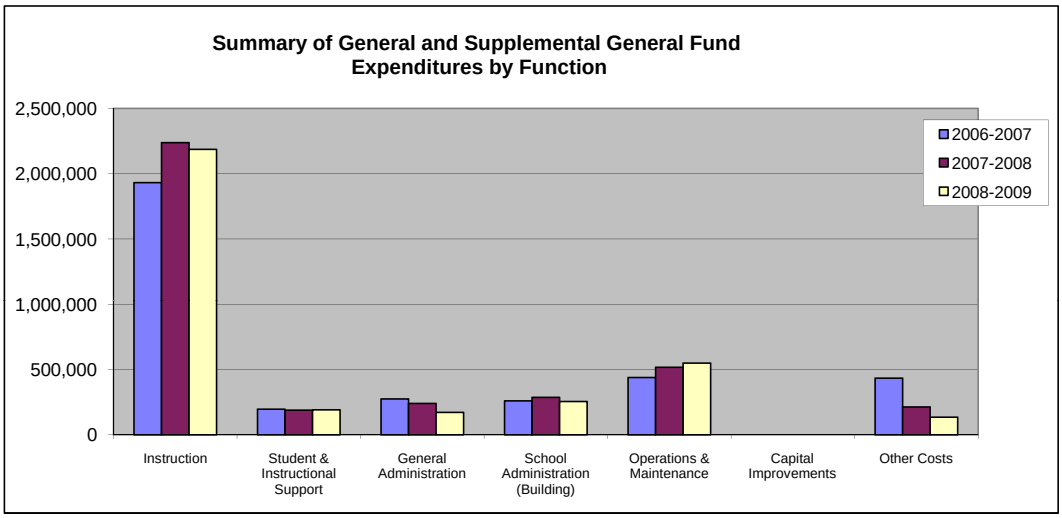
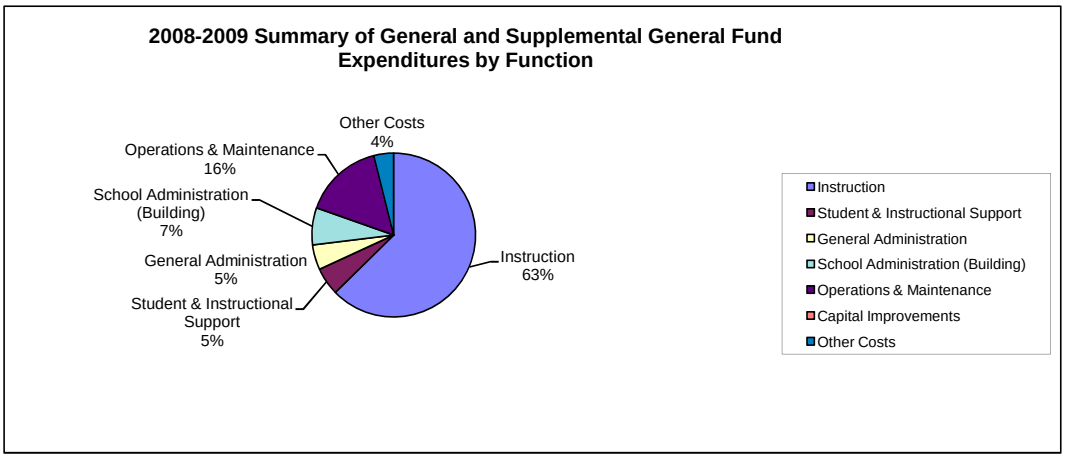
Summary of General and Supplemental General Fund Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	1,931,628	55%	2,238,226	61%	16%	2,186,525	63%	-2%
Student & Instructional Support	196,524	6%	187,625	5%	-5%	191,696	5%	2%
General Administration	274,833	8%	240,775	7%	-12%	171,896	5%	-29%
School Administration (Building)	260,560	7%	286,603	8%	10%	255,309	7%	-11%
Operations & Maintenance	437,749	12%	517,959	14%	18%	549,093	16%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	434,336	12%	214,169	6%	-51%	135,976	4%	-37%
Total Expenditures	3,535,630	100%	3,685,357	100%	4%	3,490,495	100%	-5%
Amount per Pupil	$8,008		$8,190		2%	$7,906		-3%

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.

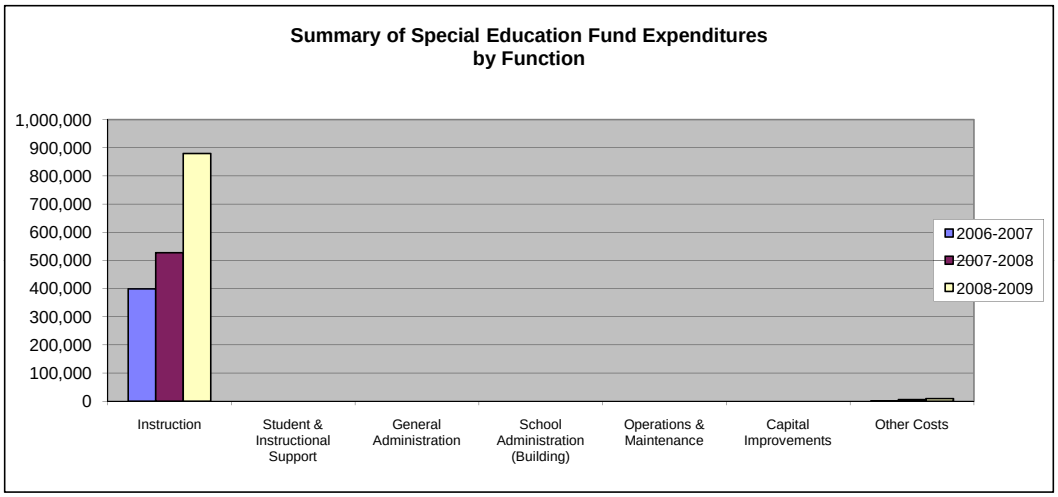


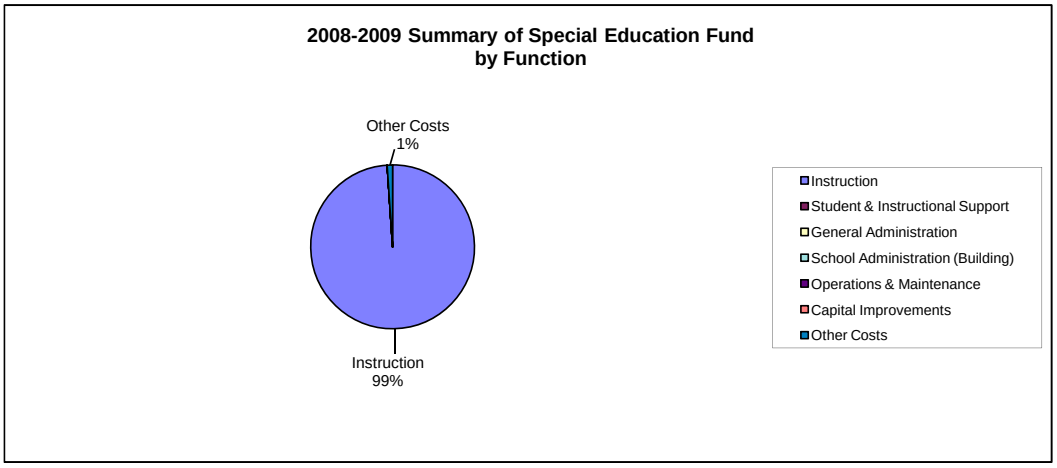


Summary of Special Education Fund by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	399,368	100%	527,711	99%	32%	879,248	99%	67%
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	1,064	0%	5,262	1%	395%	9,336	1%	77%
Total Expenditures	400,432	100%	532,973	100%	33%	888,584	100%	67%
Amount per Pupil	$907		$1,184		31%	$2,013		70%

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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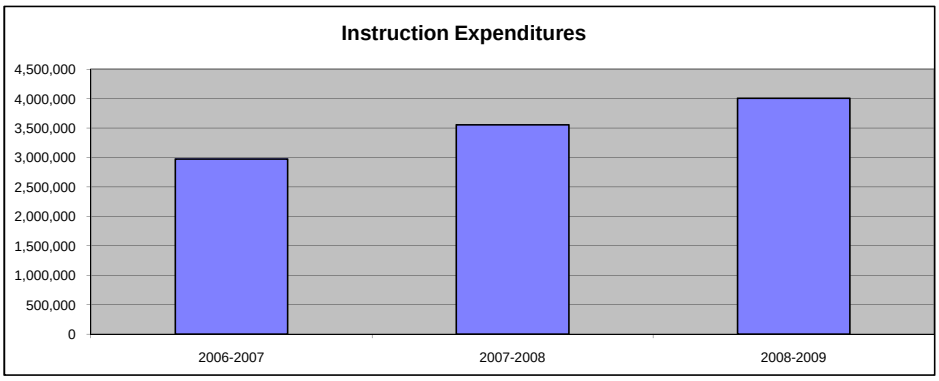
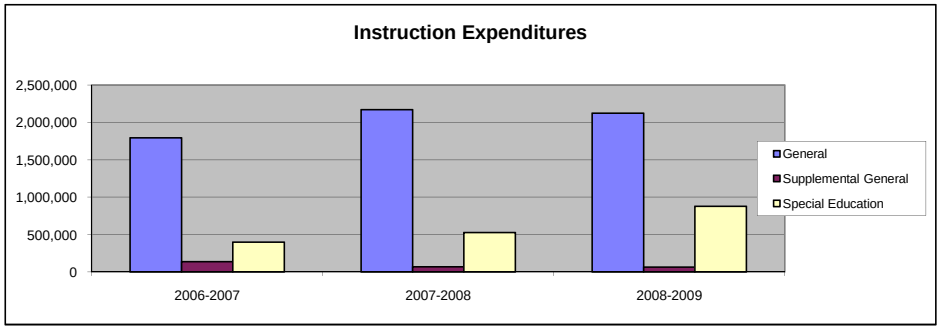
Instruction Expenditures (1000)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	1,795,405	2,170,471	21%	2,124,275	-2%
Federal Funds	95,470	146,668	54%	122,374	-17%
Supplemental General	136,223	67,755	-50%	62,250	-8%
At Risk (4yr Old)	17,264	10,935	-37%	24,382	123%
At Risk (K-12)	176,525	219,758	24%	293,110	33%
Bilingual Education	0	0	0%	0	0%
Virtual Education				46,547	
Capital Outlay	181,028	167,764	-7%	175,000	4%
Driver Education	5,249	5,125	-2%	21,750	324%
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	399,368	527,711	32%	879,248	67%
Cost of Living	0	0	0%	0	0%
Vocational Education	77,810	70,528	-9%	85,000	21%
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	87,500	166,028	90%	170,000	2%
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	2,971,842	3,552,743	20%	4,003,936	13%
Enrollment (FTE)*	441.5	450.0	2%	441.5	-2%
Amount per Pupil	6,731	7,895	17%	9,069	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	0	0%	0	0%
TOTAL	2,971,842	3,552,743	20%	4,003,936	13%





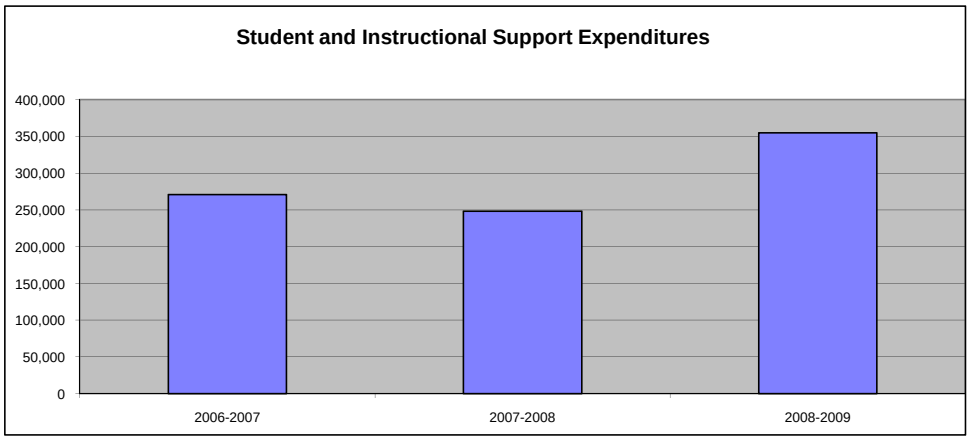
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	196,524		187,625	-5%		191,696	2%
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%
Virtual Education						0	
Capital Outlay	900		756	-16%		57,000	7440%
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	23,350		33,410	43%		60,878	82%
Parent Education Program	21,576		21,576	0%		26,576	23%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living	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	28,515		4,700	-84%		18,525	294%
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	270,865		248,067	-8%		354,675	43%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	614		551	-10%		803	46%
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	270,865		248,067	-8%		354,675	43%
Amount per Pupil	$577		$555	-4%		$815	47%



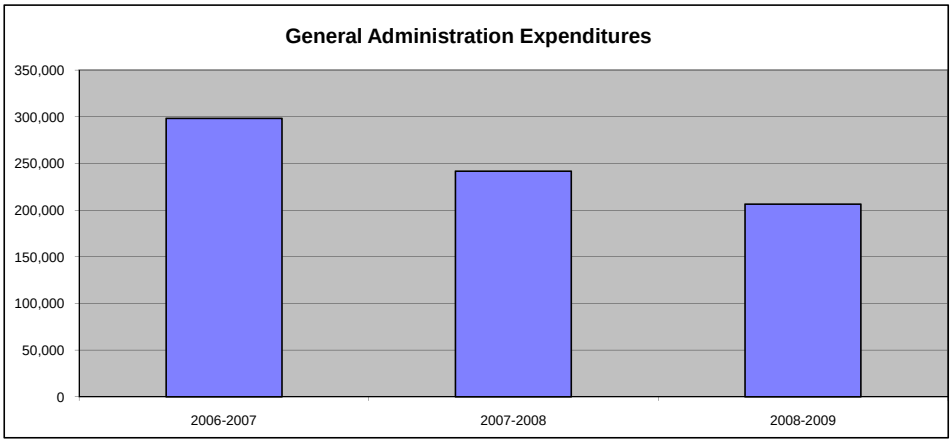
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	214,926		233,191	8%		162,996	-30%
Federal Funds	0		0	0%		0	0%
Supplemental General	59,907		7,584	-87%		8,900	17%
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%
Virtual Education						0	
Capital Outlay	14,488		0	-100%		25,500	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%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	8,775		880	-90%		9,000	923%
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	298,096		241,655	-19%		206,396	-15%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	675		537	-20%		467	-13%
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	298,096		241,655	-19%		206,396	-15%



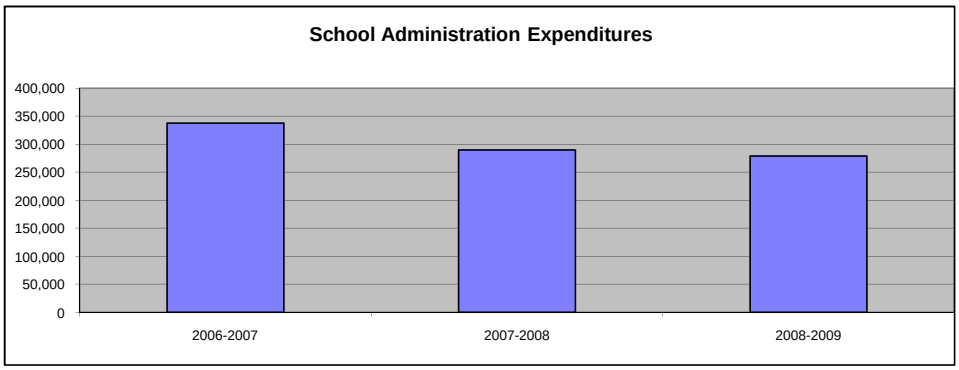
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	260,560		286,603	10%		255,309	-11%
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%
Virtual Education						0	
Capital Outlay	68,840		0	-100%		15,000	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%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	8,290		3,040	-63%		8,500	180%
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	337,690		289,643	-14%		278,809	-4%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	765		644	-16%		632	-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	337,690		289,643	-14%		278,809	-4%



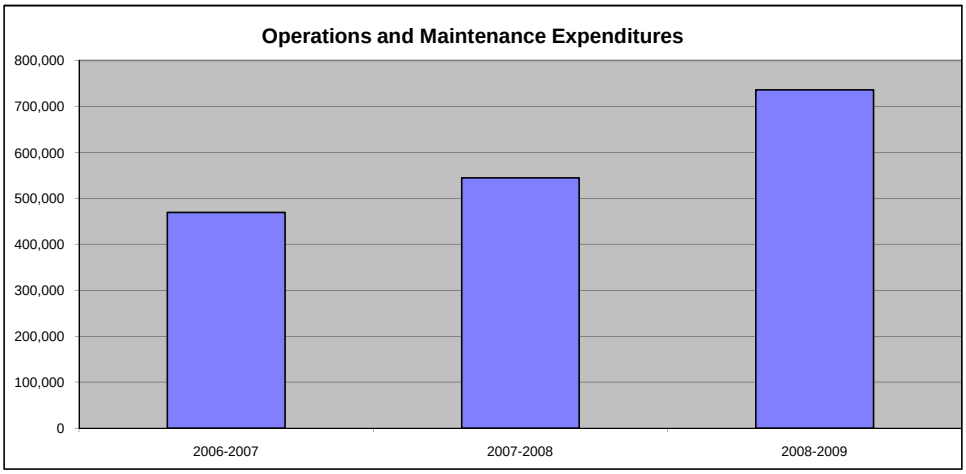
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	202,778		40,855	-80%		173,743	325%
Federal Funds	0		0	0%		0	0%
Supplemental General	234,971		477,104	103%		375,350	-21%
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%
Virtual Education						0	
Capital Outlay	0		9,849	0%		125,000	1169%
Driver Training	547		910	66%		16,835	1750%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	23,427		13,368	-43%		37,000	177%
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%		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	7,700		2,700	-65%		8,250	206%
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	469,423		544,786	16%		736,178	35%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	1,063		1,211	14%		1,667	38%
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	469,423		544,786	16%		736,178	35%



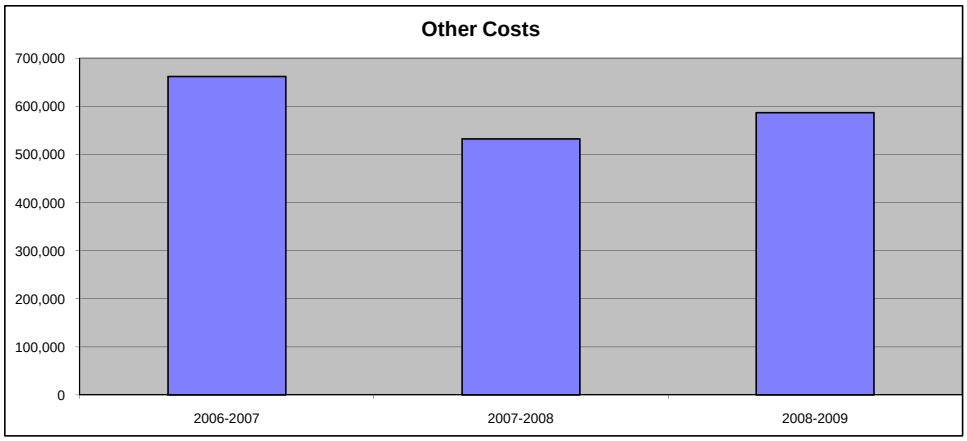
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	434,336		214,169	-51%		135,976	-37%
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%
Virtual Education						0	
Capital Outlay	0		90,204	0%		125,000	39%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	207,736		211,499	2%		282,415	34%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,064		5,262	395%		9,336	77%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	2,363		5,509	133%		15,699	185%
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	16,871		5,800	-66%		18,323	216%
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	662,370		532,443	-20%		586,749	10%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	1,500		1,183	-21%		1,329	12%
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	662,370		532,443	-20%		586,749	10%



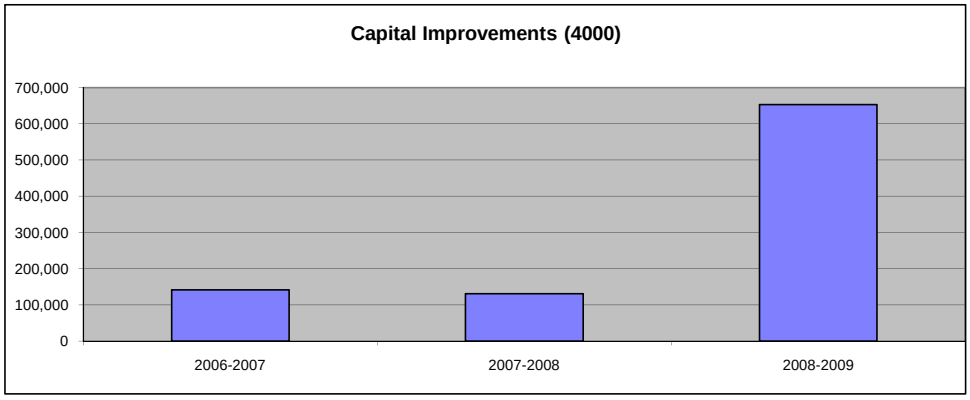
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 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%
Virtual Education						0	
Capital Outlay	140,977		130,493	-7%		653,305	401%
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%		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	140,977		130,493	-7%		653,305	401%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	319		290	-9%		1,480	410%
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	140,977		130,493	-7%		653,305	401%



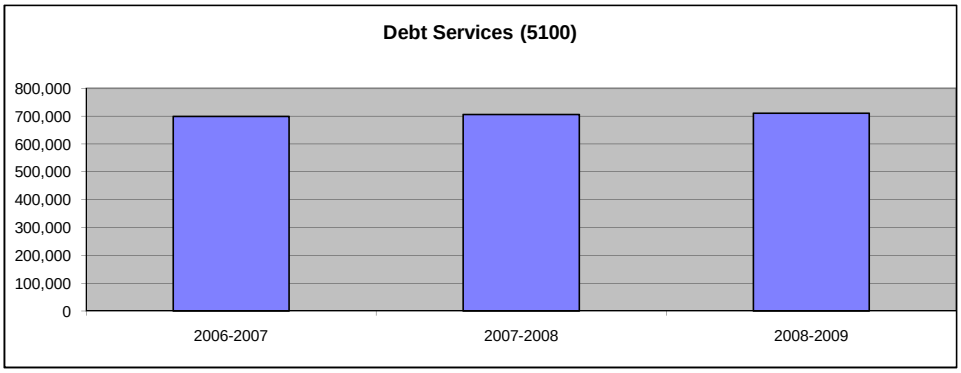
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 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%
Virtual Education						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%		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	698,708		705,780	1%		710,880	1%
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	698,708		705,780	1%		710,880	1%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	1,583		1,568	-1%		1,610	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	698,708		705,780	1%		710,880	1%



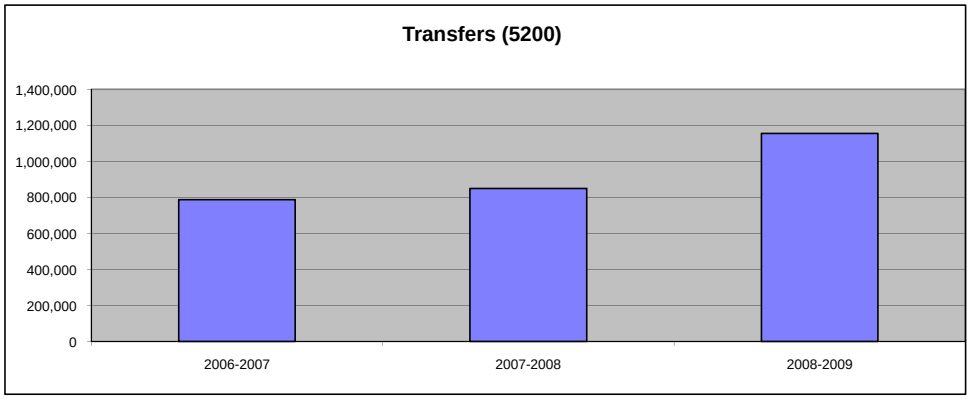
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2006-2007 Actual		2007-2008 Actual	% inc/ dec		2008-2009 Budget	% inc/ dec
General	468,687		583,236	24%		751,540	29%
Federal Funds	0		0	0%		0	0%
Supplemental General	318,899		266,797	-16%		403,500	51%
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%
Virtual Education						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%		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	787,586		850,033	8%		1,155,040	36%
Enrollment (FTE)*	441.5		450.0	2%		441.5	-2%
Amount per Pupil	1,784		1,889	6%		2,616	38%
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	787,586		850,033	8%		1,155,040	36%



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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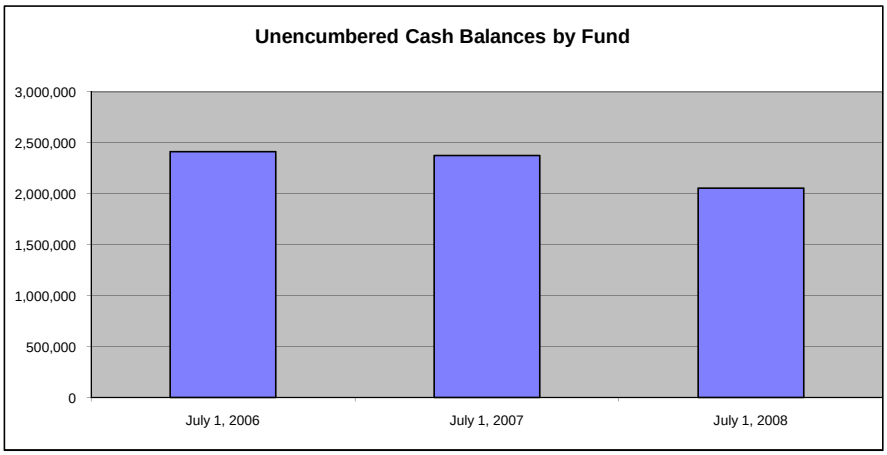
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2006	July 1, 2007	July 1, 2008
General	0	4,119	0
Federal Funds	0	0	0
Supplemental General	25,776	39,523	33,429
At Risk (4yr Old)	0	0	0
At Risk (K-12)	0	0	0
Bilingual Education	0	0	0
Virtual Education			0
Capital Outlay	1,045,917	957,509	852,218
Driver Training	26,573	25,755	25,345
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	80,026	77,054	68,504
Professional Development	42,040	43,121	33,040
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	311,125	319,966	254,536
Cost of Living		0	0
Vocational Education	0	2,231	0
Gifts/Grants	8,266	7,128	5,699
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	134,248	134,248	
Text Book & Student Material	0	0	
Bond & Interest 1	737,654	763,966	781,434
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,411,625	2,374,620	2,054,205
Enrollment (FTE)*	441.5	450.0	441.5
Amount per Pupil	5,462	5,277	4,653
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	2,411,625	2,374,620	2,054,205



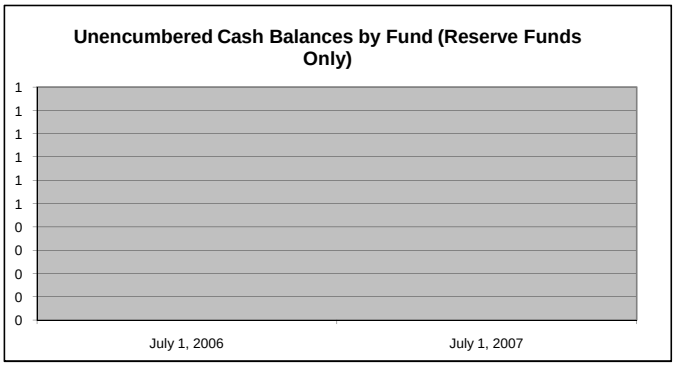
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2006	July 1, 2007
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0



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

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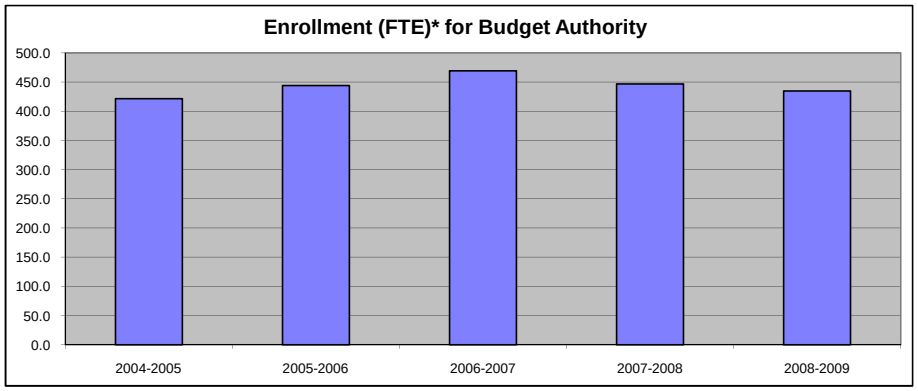
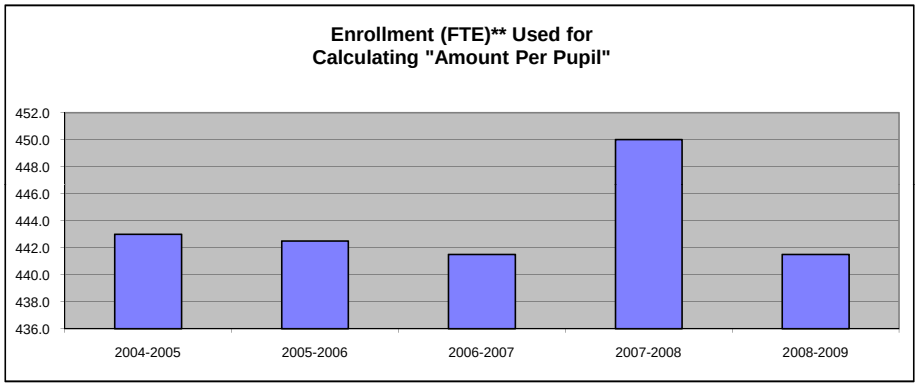
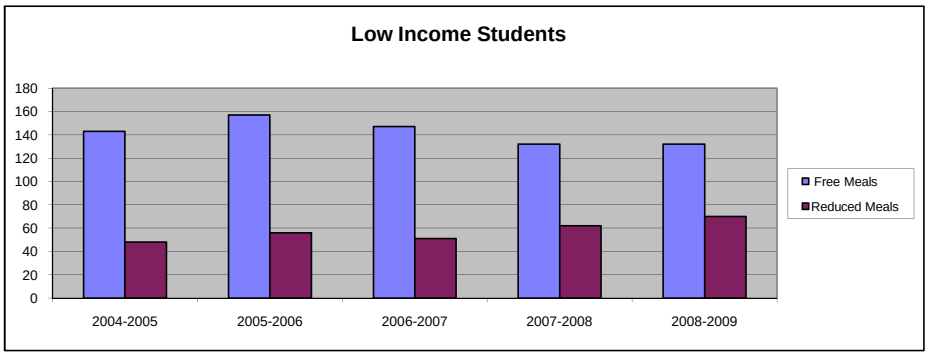
Other Information

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	421.5	444.1	5%	469.4	6%	447.0	-5%	435.0	-3%
Enrollment (FTE)**	443.0	442.5	0%	441.5	0%	450.0	2%	441.5	-2%
Number of Students - Free Meals	143	157	10%	147	-6%	132	-10%	132	0%
Number of Students - Reduced Meals	48	56	17%	51	-9%	62	22%	70	13%





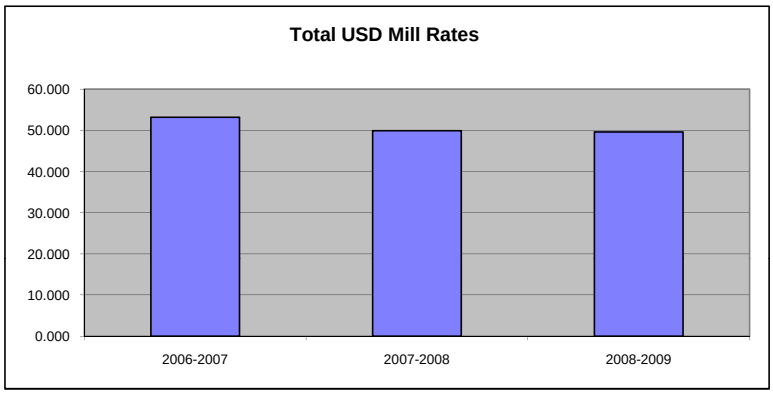


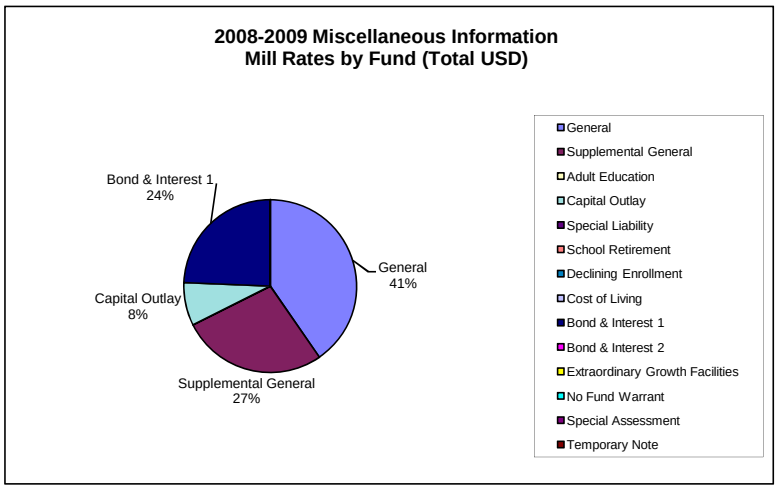
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	15.148	13.906	13.499
Adult Education	0.000	0.000	0.000
Capital Outlay	3.853	3.856	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	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	14.193	12.128	12.060
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	**53.194**	**49.890**	**49.559**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





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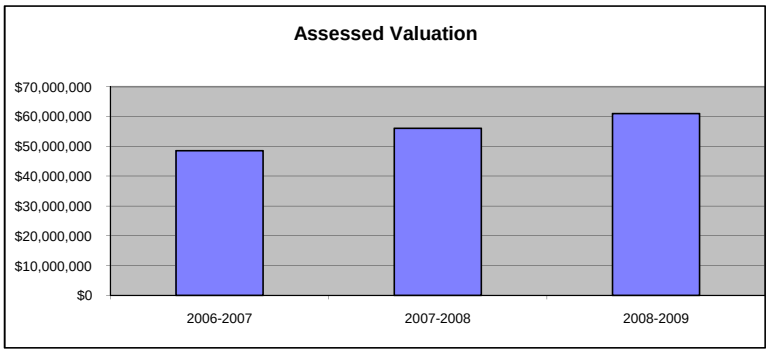
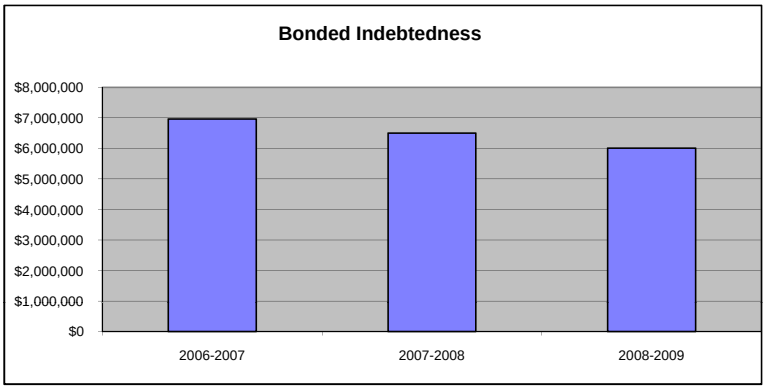
Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	$48,504,449	$56,088,152	$60,939,960
Bonded Indebtedness	$6,965,000	$6,500,000	$6,010,000