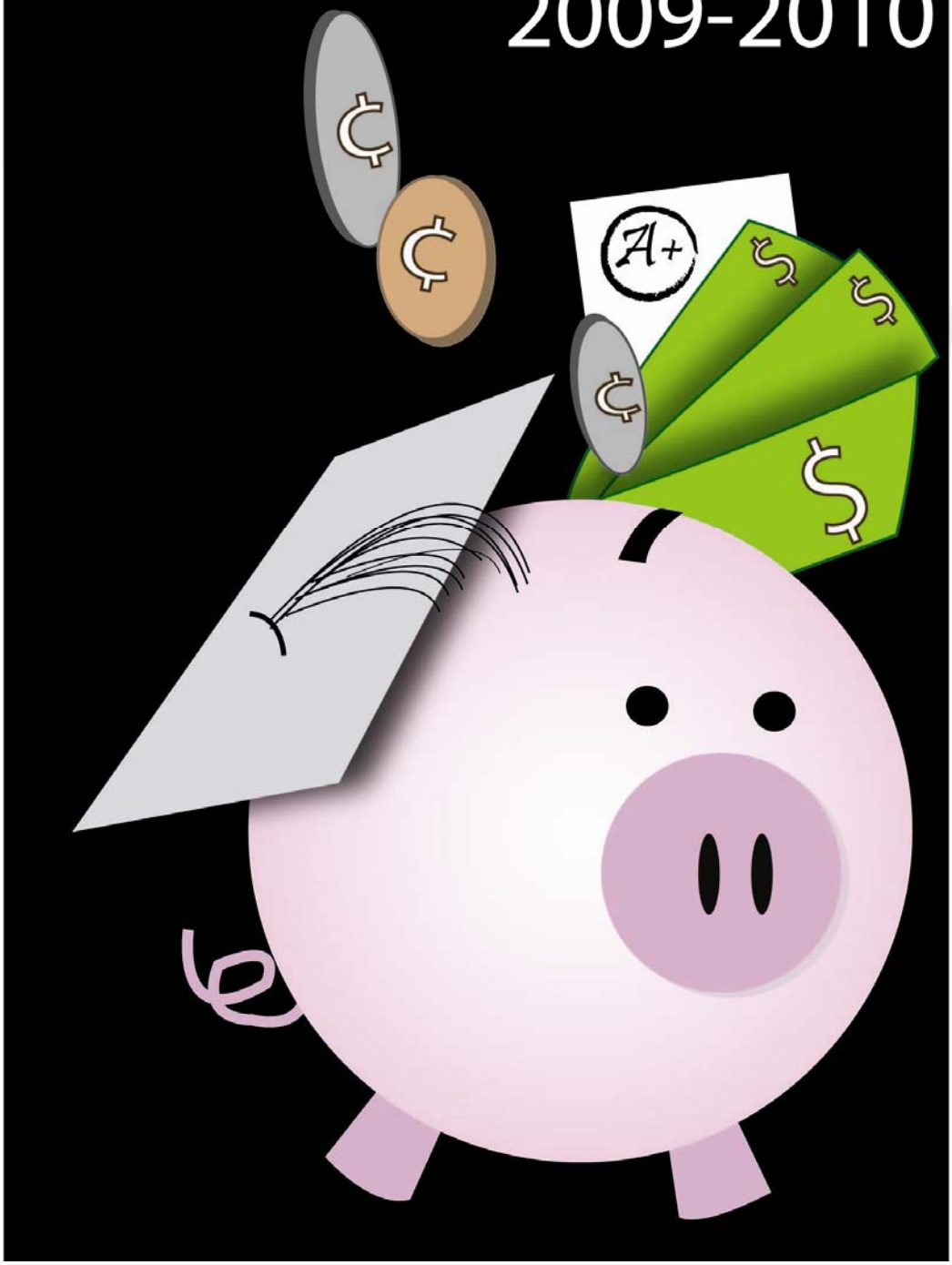
Budget Profile
2009-2010



USD #252 Southern Lyon County

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)

2009-2010 Budget General Information
USD #: 252

Introduction

USD #252 Southern Lyon County is located south and east of Emporia, in the southern half of Lyon County. The population of Lyon County is slightly more than 36,000. The Board of Education Office is located in Hartford, which is about 15 miles southeast of Emporia, the County seat.

Board Members

Kent Grieder, *President* - 1904 Road 60 8 Hartford, KS 66854
William Veatch, *Vice President* - 1842 Road 175 8 Emporia, KS 66801
Jeanette Schmidt - P.O. Box 202 8 Olpe, KS 66865
Kevin Flott - 1171 Road N 8 Emporia, KS 66801
Craig Clark - 2020 Road 175 8 Emporia, KS 66801
Kenneth Hamman - 1989 Road 90 8 Hartford, KS 66854
Charles Steffes - 511 Darryl Lane 8 Olpe, KS 66865

Key Staff

Superintendent: **Michael Argabright**
Business Office Staff: **Brenda Redeker**, *Board Clerk*
Haley Rhoads, *Payroll & Deputy Clerk*
Principals: **Shane Clark**, *Olpe Jr. and Sr. High Schools*
Curtis Simons, *Neosho Rapids Jr. High and Hartford High Schools*
Bill Warner, *Neosho Rapids Elementary and Olpe Elementary Schools*
District Nurse: **Debora Kuhlmann**
Food Service Director: **Phyllis Krueger**
Maintenance Director: **Bill Ballinger**
Technology Technician: **Matthew Walker**

The District's Accomplishments and Challenges

Accomplishments:

8 All schools in the district are quality performance accredited schools with curriculum aligned with the Kansas State Standards.

8 Received the 2007-08 State Assessment Building Standard of Excellence Award in the following:

Reading & Math

Olpe Elementary
Olpe Jr./Sr. High School
Neosho Rapids Elementary
Neosho Rapids Jr. High School

Reading
Neosho Rapids Jr. High School
Hartford High School
Science
Neosho Rapids Jr. High School
Governor's Achievement Award
Olpe Elementary 2005-06
Neosho Rapids Elementary 2006-07
Olpe Jr./Sr. High School 2005-06, 2006-07

****Top 5% of schools state wide in both Reading and Math***

National Recognition – Bronze Award
America's Best High School
Olpe High School 2006-07, 2007-08

The average attendance rates for students in Southern Lyon County is between 94-95 percent.
8 The average graduation rate since 2000 has been above 95 percent.
8 The student/computer ratio is 1.5 students per computer.
8 Low student/teacher ratio, 10.0 students per teacher.
8 K-12 Art and Music Programs.
8 Up to date technology in every classroom.
8 Variety of extra-curricular activities for all interest and skill levels.
8 Early Start Program for four year olds along with all day kindergarten.
8 Students are able to enroll in college classes and receive dual high school credit.

Updated Facilities according to the District Strategic Plan.

Challenges:

8 *Declining enrollment and maintaining current programs*

8 *Economy*

8 *Health, Property and Workers Compensation Insurance premiums*

8 *Competitive Salaries for Certified and Classified Personnel*

8 *Rising cost of fuel and operating costs*

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

Summary of Total Expenditures By Function
(All Funds)

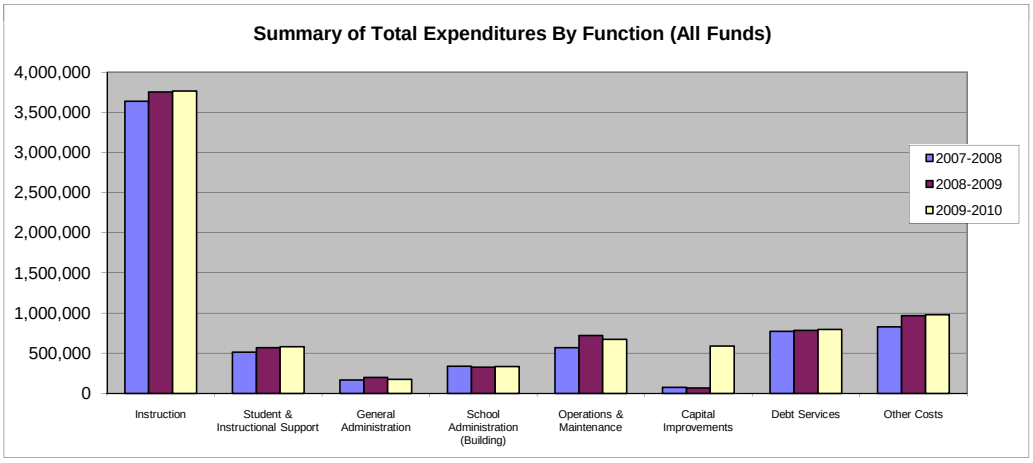
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	3,635,315	53%	3,751,907	51%	3%	3,761,599	48%	0%
Student & Instructional Support	511,680	7%	568,702	8%	11%	578,246	7%	2%
General Administration	165,841	2%	195,623	3%	18%	172,558	2%	-12%
School Administration (Building)	335,472	5%	323,184	4%	-4%	332,677	4%	3%
Operations & Maintenance	566,263	8%	717,766	10%	27%	669,935	9%	-7%
Capital Improvements	74,434	1%	66,160	1%	-11%	586,683	7%	787%
Debt Services	771,926	11%	783,938	11%	2%	794,066	10%	1%
Other Costs	827,120	12%	965,109	13%	17%	977,151	12%	1%
Total Expenditures	6,888,051	100%	7,372,389	100%	7%	7,872,915	100%	7%
Amount per Pupil	$12,622		$14,518		15%	$15,857		9%

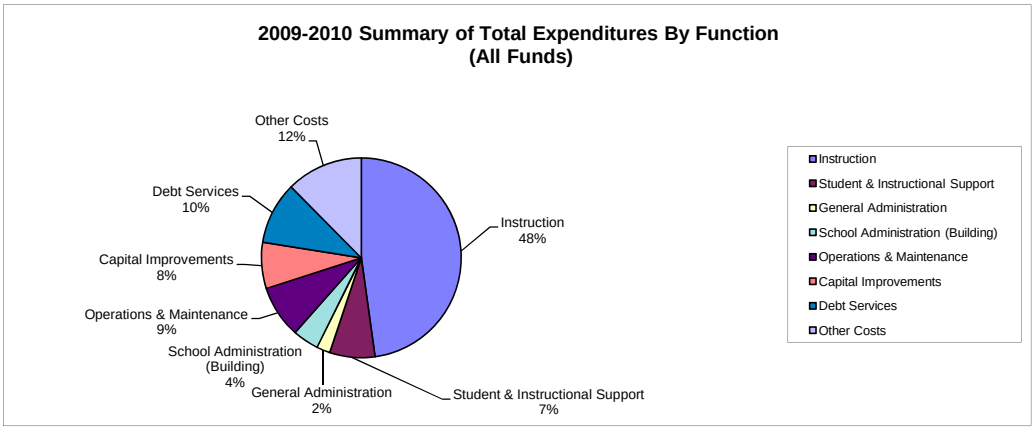
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

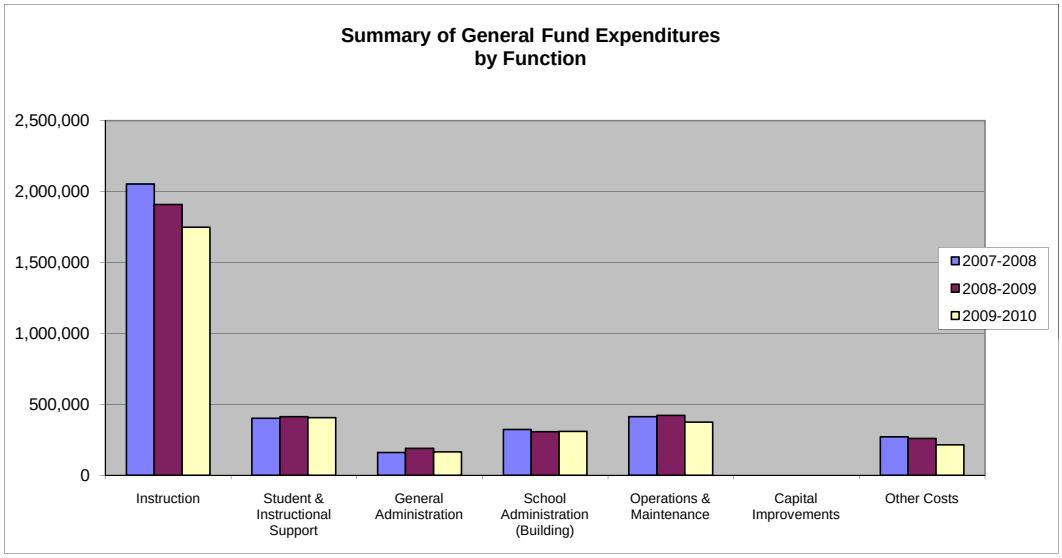


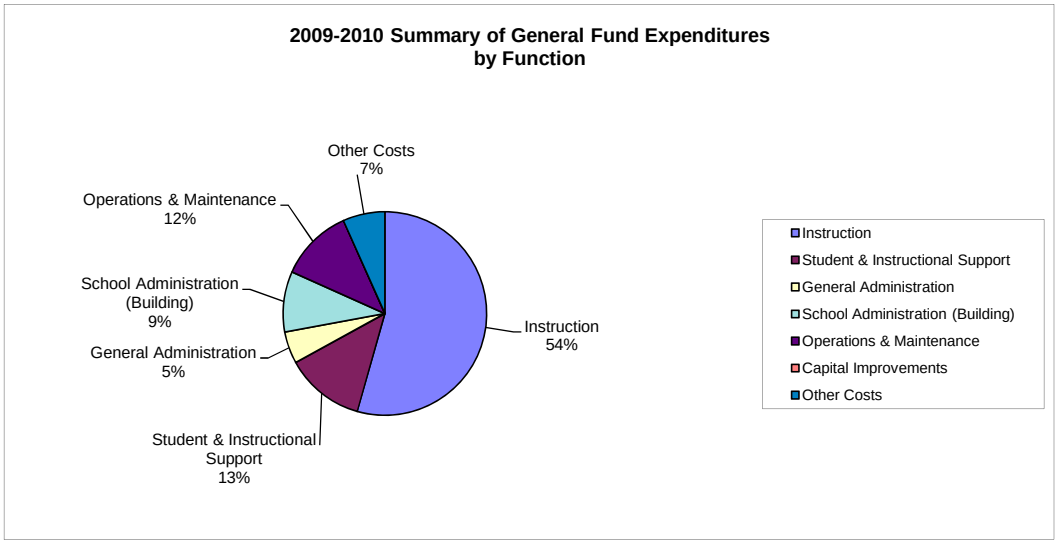


Summary of General Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	2,053,137	57%	1,907,721	55%	-7%	1,746,741	54%	-8%
Student & Instructional Support	400,646	11%	410,886	12%	3%	405,521	13%	-1%
General Administration	159,041	4%	187,762	5%	18%	162,797	5%	-13%
School Administration (Building)	320,417	9%	305,867	9%	-5%	308,787	10%	1%
Operations & Maintenance	410,744	11%	420,534	12%	2%	374,022	12%	-11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	269,432	7%	259,295	7%	-4%	214,096	7%	-17%
Total Expenditures	3,613,417	100%	3,492,065	100%	-3%	3,211,964	100%	-8%
Amount per Pupil	$6,622		$6,877		4%	$6,469		-6%

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

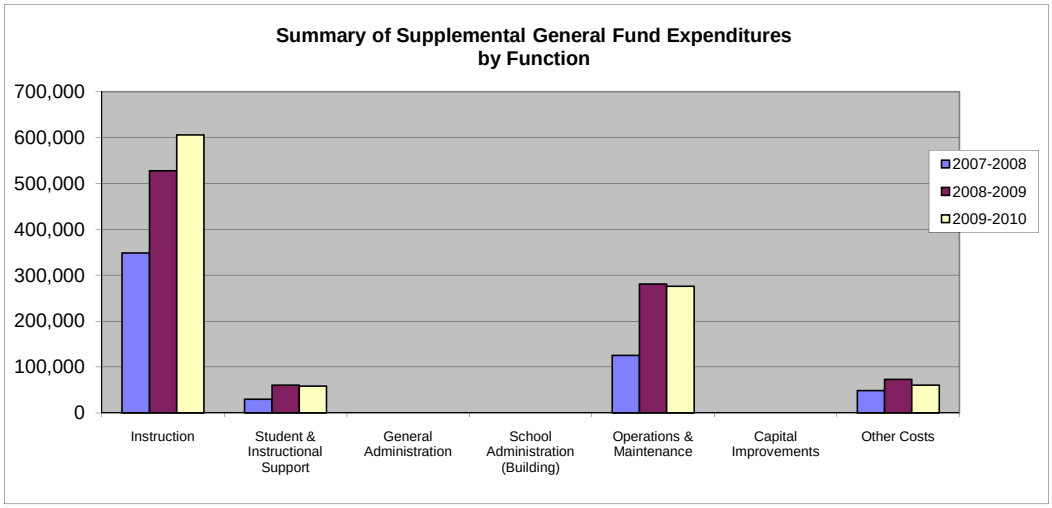


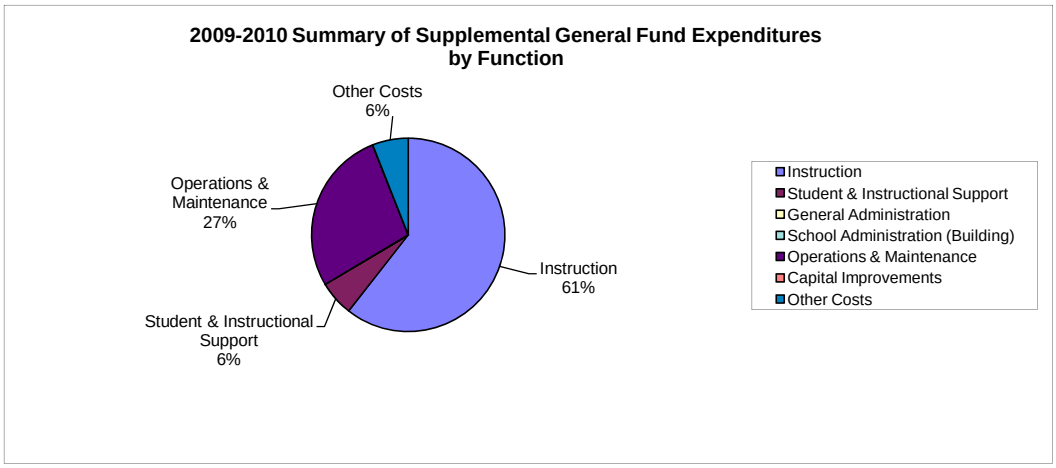


Summary of Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	347,917	63%	527,640	56%	52%	605,625	61%	15%
Student & Instructional Support	29,836	5%	60,596	6%	103%	58,500	6%	-3%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	125,211	23%	280,858	30%	124%	275,500	28%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	48,508	9%	72,906	8%	50%	60,000	6%	-18%
Total Expenditures	551,472	100%	942,000	100%	71%	999,625	100%	6%
Amount per Pupil	$1,011		$1,855		84%	$2,013		9%

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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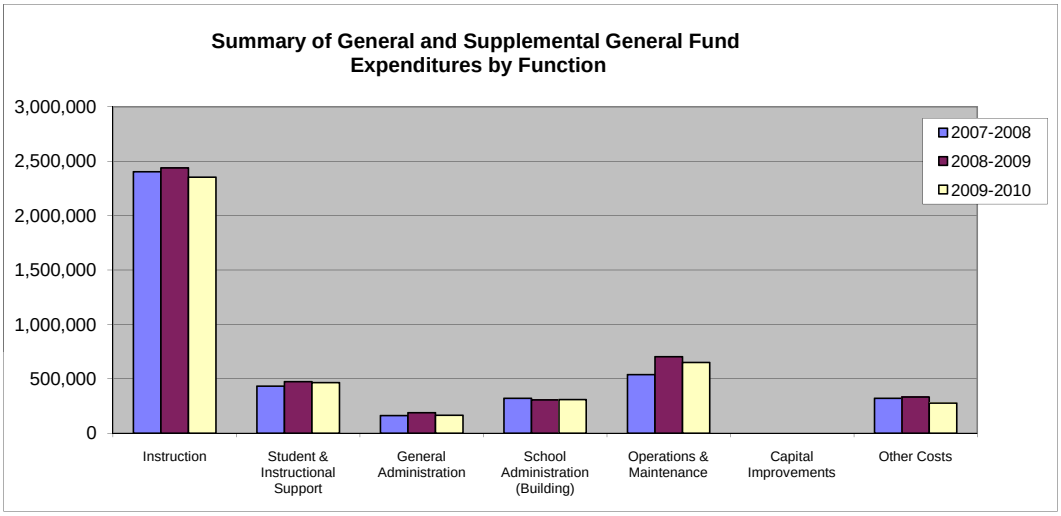
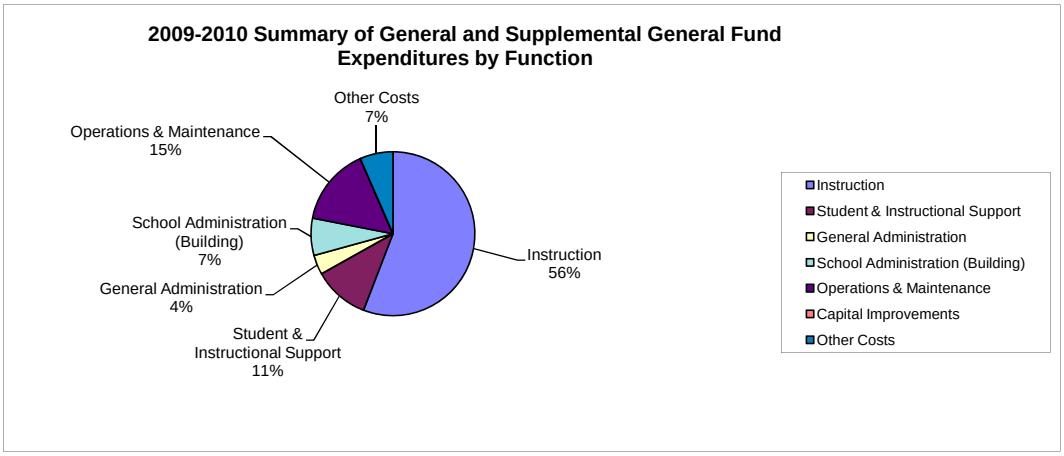
Summary of General and Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	2,401,054	58%	2,435,361	55%	1%	2,352,366	56%	-3%
Student & Instructional Support	430,482	10%	471,482	11%	10%	464,021	11%	-2%
General Administration	159,041	4%	187,762	4%	18%	162,797	4%	-13%
School Administration (Building)	320,417	8%	305,867	7%	-5%	308,787	7%	1%
Operations & Maintenance	535,955	13%	701,392	16%	31%	649,522	15%	-7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	317,940	8%	332,201	7%	4%	274,096	7%	-17%
Total Expenditures	4,164,889	100%	4,434,065	100%	6%	4,211,589	100%	-5%
Amount per Pupil	$7,632		$8,732		14%	$8,483		-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.

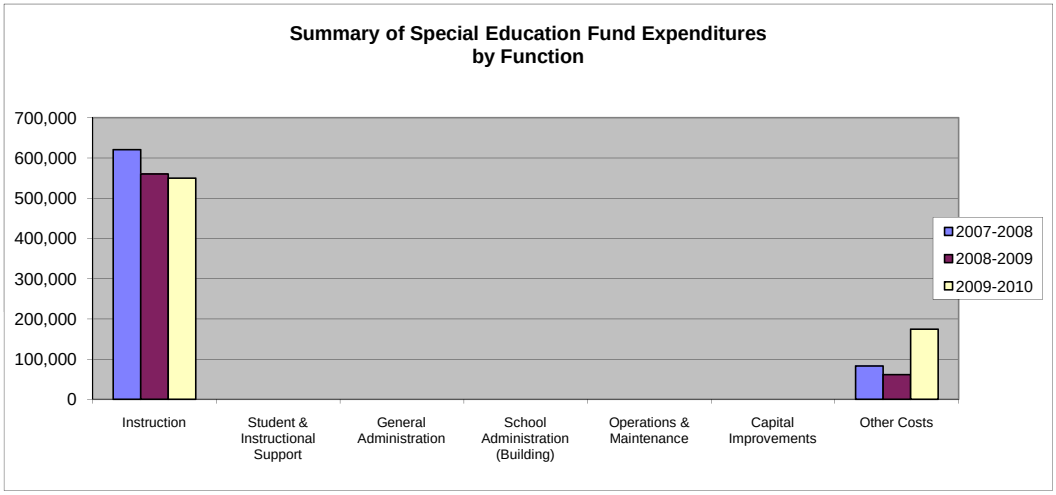


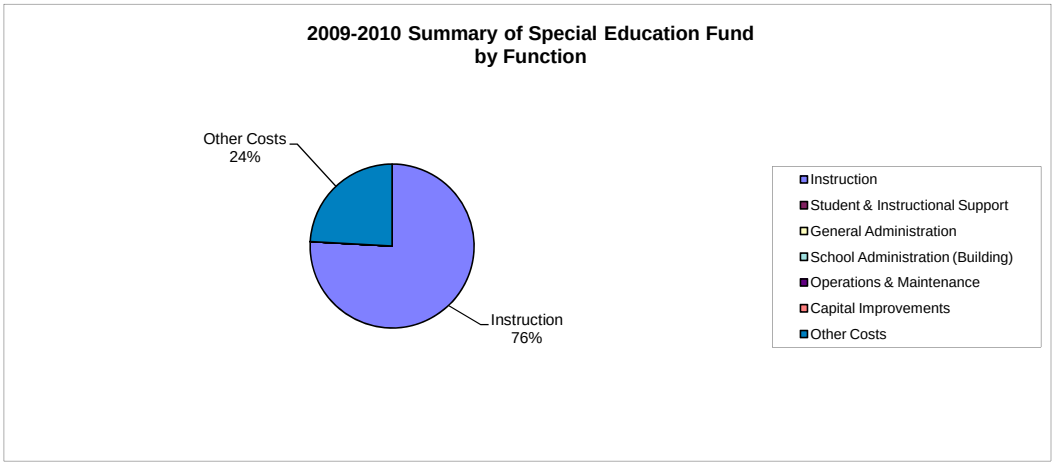


Summary of Special Education Fund by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	621,191	88%	560,017	90%	-10%	549,700	76%	-2%
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	82,847	12%	61,967	10%	-25%	174,865	24%	182%
Total Expenditures	704,038	100%	621,984	100%	-12%	724,565	100%	16%
Amount per Pupil	$1,290		$1,225		-5%	$1,459		19%

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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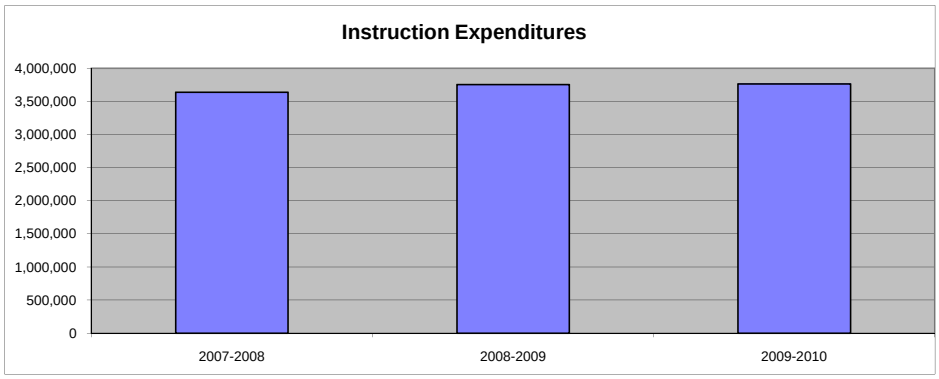
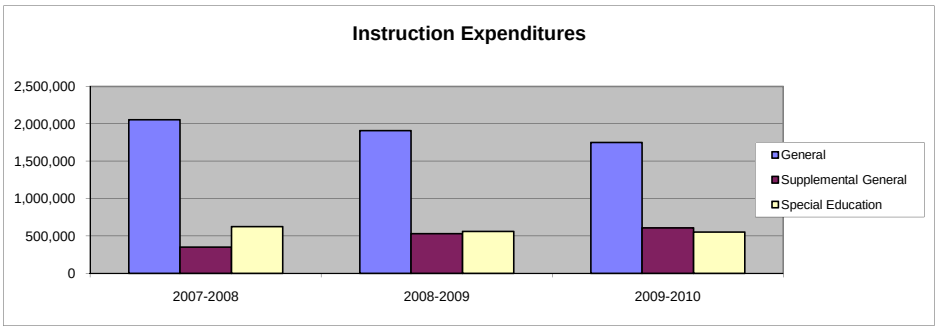
Instruction Expenditures (1000)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	2,053,137	1,907,721	-7%	1,746,741	-8%
Federal Funds	76,412	93,246	22%	136,824	47%
Supplemental General	347,917	527,640	52%	605,625	15%
At Risk (4yr Old)	21,870	26,165	20%	31,165	19%
At Risk (K-12)	227,011	273,000	20%	302,968	11%
Bilingual Education	0	0	0%	0	0%
Virtual Education		0		0	0%
Capital Outlay	893	0	-100%	78,891	0%
Driver Education	11,474	9,311	-19%	19,976	115%
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%	8,168	0%
Special Education	621,191	560,017	-10%	549,700	-2%
Cost of Living	0	0	0%	0	0%
Vocational Education	79,065	150,475	90%	91,245	-39%
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	145,884	156,911	8%	190,296	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	50,461	47,421	-6%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	3,635,315	3,751,907	3%	3,761,599	0%
Enrollment (FTE)*	545.7	507.8	-7%	496.5	-2%
Amount per Pupil	6,662	7,389	11%	7,576	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%		
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,635,315	3,751,907	3%	3,761,599	0%





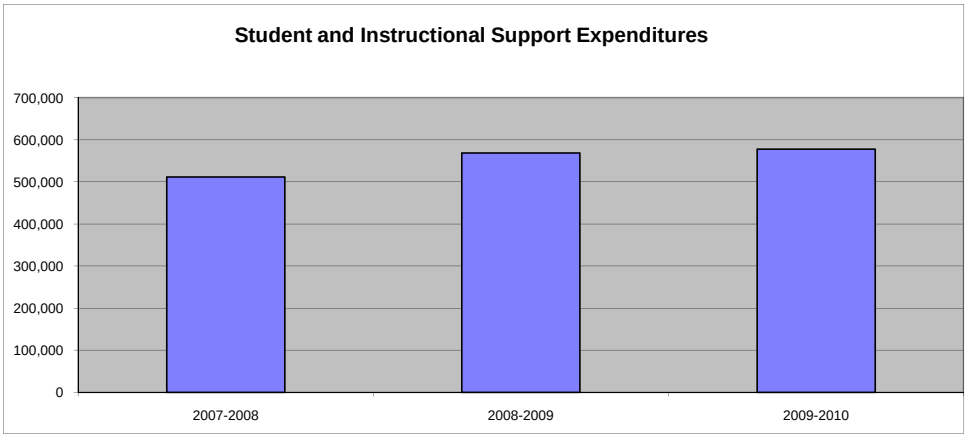
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	400,646		410,886	3%		405,521	-1%
Federal Funds	3,048		2,269	-26%		2,000	-12%
Supplemental General	29,836		60,596	103%		58,500	-3%
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			0	0%
Capital Outlay	16,728		20,000	20%		64,345	222%
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	15,243		18,516	21%		18,704	1%
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	21,560		24,736	15%		29,176	18%
Contingency Reserve	24,288		28,864	19%			
Text Book & Student Material	331		2,835	756%			
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	511,680		568,702	11%		578,246	2%
Enrollment (FTE)*	545.7		507.8	-7%		496.5	-2%
Amount per Pupil	938		1,120	19%		1,165	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	511,680		568,702	11%		578,246	2%
Amount per Pupil	$938		$1,120	19%		$1,175	5%



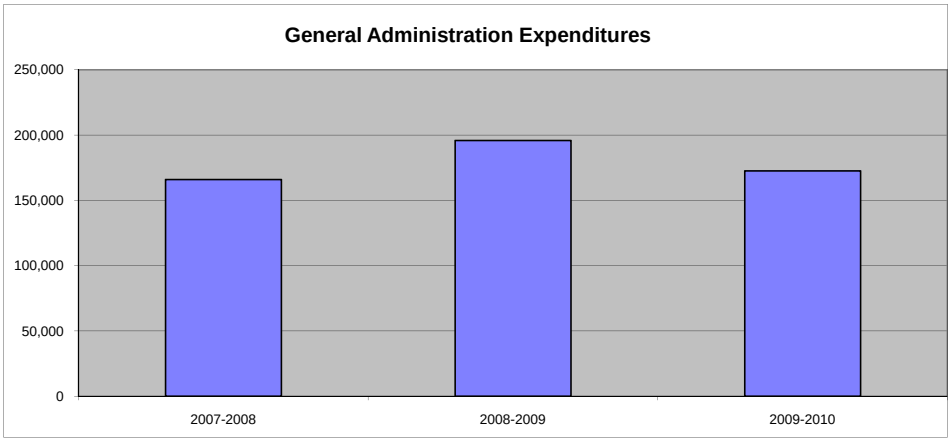
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	159,041		187,762	18%		162,797	-13%
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			0	0%
Capital Outlay	906		0	-100%		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 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	5,894		7,861	33%		9,761	24%
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	165,841		195,623	18%		172,558	-12%
Enrollment (FTE)*	545.7		507.8	-7%		496.5	-2%
Amount per Pupil	304		385	27%		348	-10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	165,841		195,623	18%		172,558	-12%



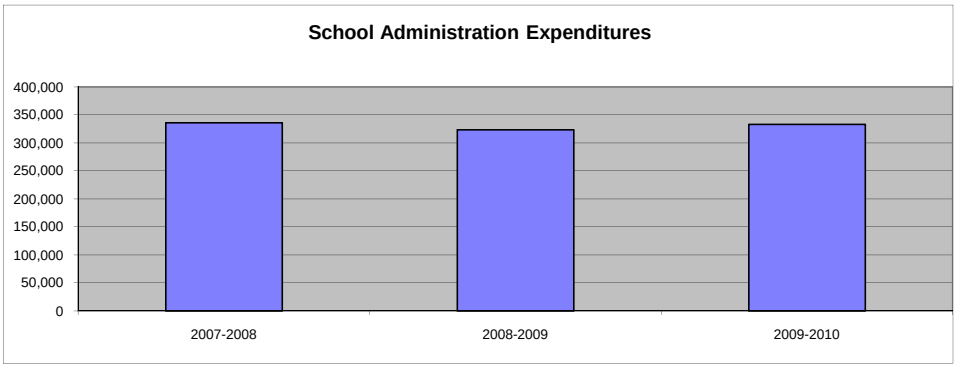
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	320,417	305,867	-5%	308,787	1%
Federal Funds	2,125	4,428	108%	4,141	-6%
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		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%	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	12,930	12,889	0%	19,749	53%
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	335,472	323,184	-4%	332,677	3%
Enrollment (FTE)*	545.7	507.8	-7%	496.5	-2%
Amount per Pupil	615	636	4%	670	5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%		
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	335,472	323,184	-4%	332,677	3%



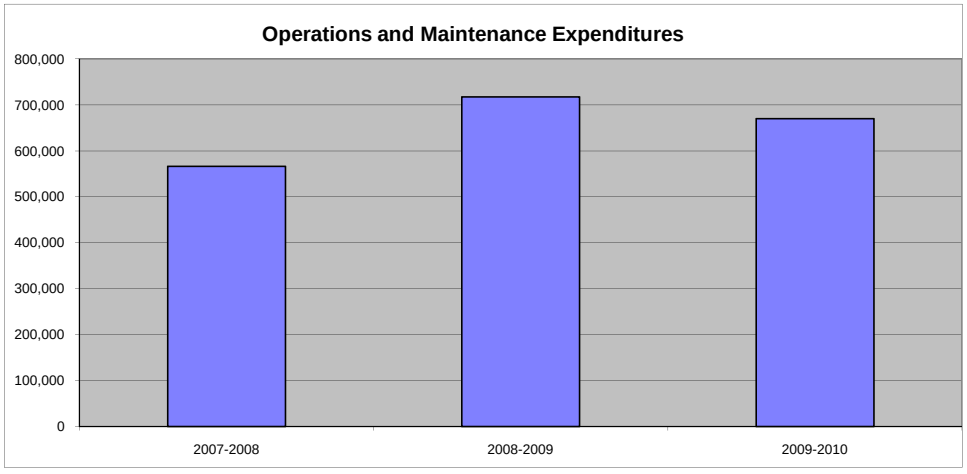
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	410,744		420,534	2%		374,022	-11%
Federal Funds	0		0	0%		0	0%
Supplemental General	125,211		280,858	124%		275,500	-2%
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			0	0%
Capital Outlay	15,855		0	-100%		0	0%
Driver Training	0		853	0%		853	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	14,453		15,521	7%		19,560	26%
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	566,263		717,766	27%		669,935	-7%
Enrollment (FTE)*	545.7		507.8	-7%		496.5	-2%
Amount per Pupil	1,038		1,413	36%		1,349	-5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	566,263		717,766	27%		669,935	-7%



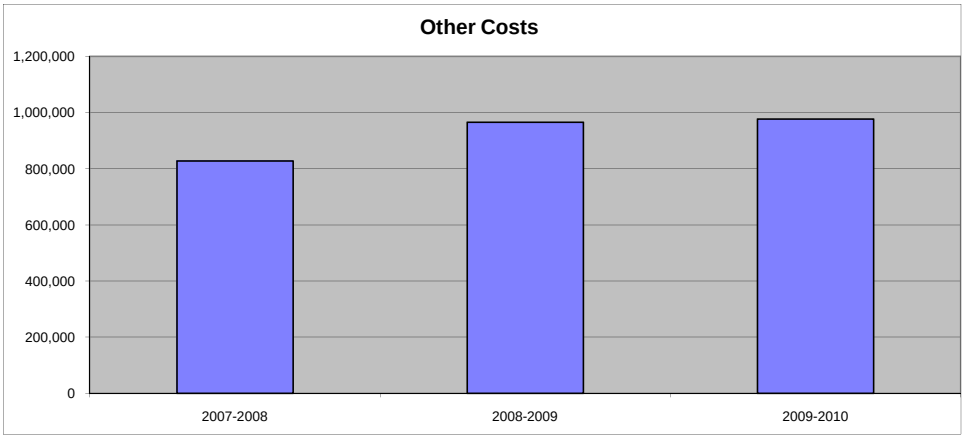
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	269,432		259,295	-4%		214,096	-17%
Federal Funds	0		0	0%		0	0%
Supplemental General	48,508		72,906	50%		60,000	-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%
Virtual Education			0			0	0%
Capital Outlay	69,363		213,741	208%		92,000	-57%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	331,304		334,336	1%		406,162	21%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	82,847		61,967	-25%		174,865	182%
Cost of Living	0		0	0%		0	0%
Vocational Education	55		0	-100%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	25,611		22,864	-11%		30,028	31%
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	827,120		965,109	17%		977,151	1%
Enrollment (FTE)*	545.7		507.8	-7%		496.5	-2%
Amount per Pupil	1,516		1,901	25%		1,968	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	827,120		965,109	17%		977,151	1%



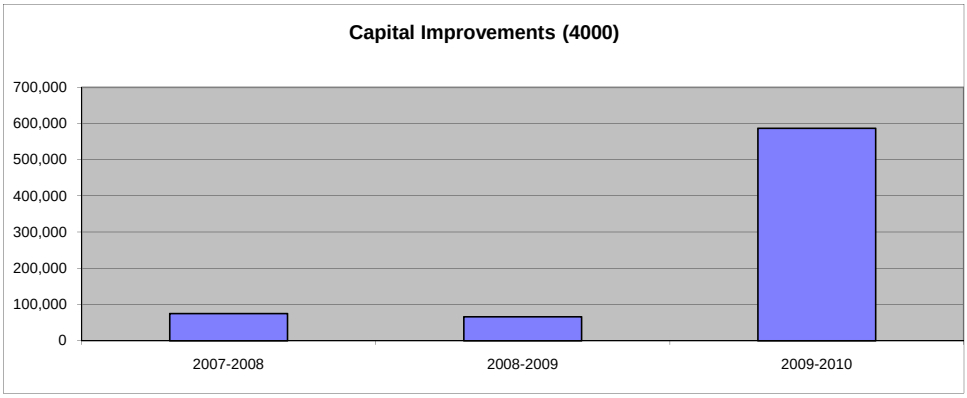
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 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			0	0%
Capital Outlay	74,434		66,160	-11%		586,683	787%
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	74,434		66,160	-11%		586,683	787%
Enrollment (FTE)*	545.7		507.8	-7%		496.5	-2%
Amount per Pupil	136		130	-4%		1,182	807%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	74,434		66,160	-11%		586,683	787%



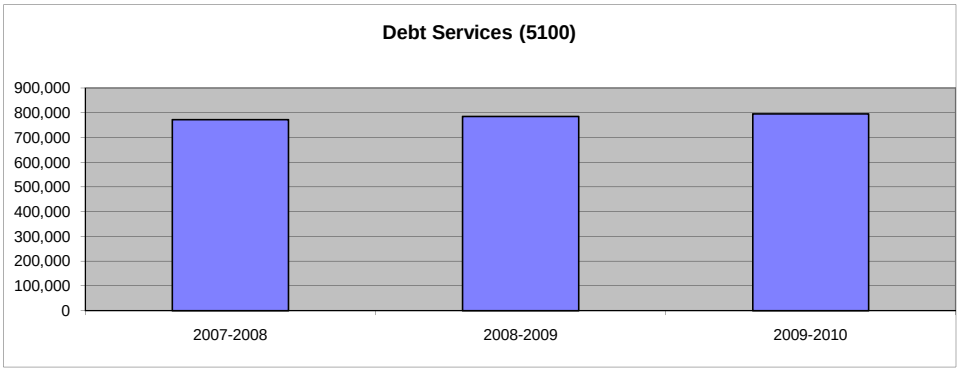
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 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			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%		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	771,926		783,938	2%		794,066	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	771,926		783,938	2%		794,066	1%
Enrollment (FTE)*	545.7		507.8	-7%		496.5	-2%
Amount per Pupil	1,415		1,544	9%		1,599	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	771,926		783,938	2%		794,066	1%



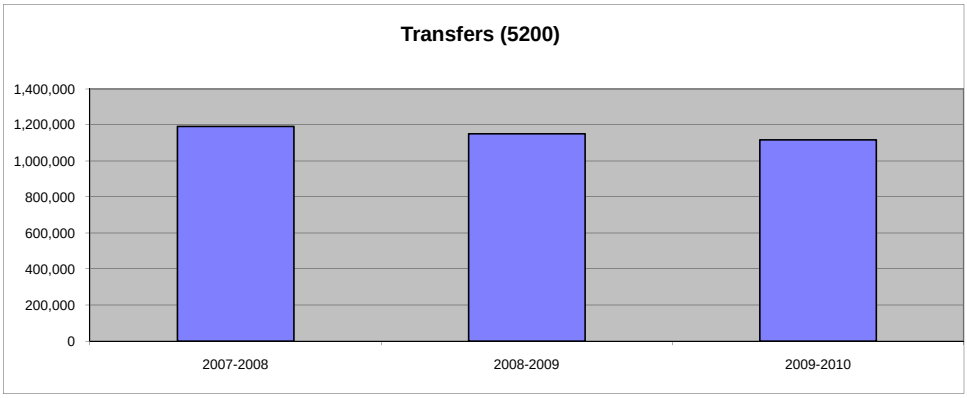
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	902,558	1,002,093	11%	876,965	-12%
Federal Funds	0	0	0%	0	0%
Supplemental General	288,528	148,000	-49%	240,375	62%
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		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%	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	1,191,086	1,150,093	-3%	1,117,340	-3%
Enrollment (FTE)*	545.7	507.8	-7%	496.5	-2%
Amount per Pupil	2,183	2,265	4%	2,250	-1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%		
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,191,086	1,150,093	-3%	1,117,340	-3%



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

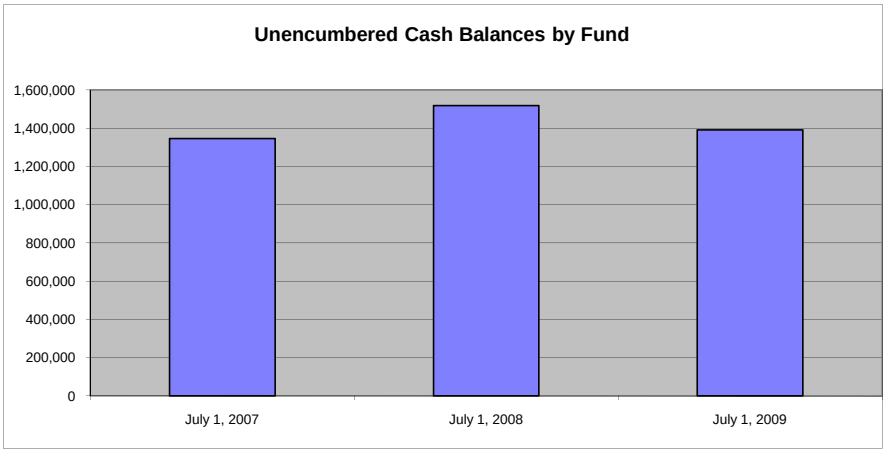
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 252

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2007	July 1, 2008	July 1, 2009
General	1,655	833	2
Federal Funds	0	0	0
Supplemental General	0	37,239	29,079
At Risk (4yr Old)	0	0	0
At Risk (K-12)	0	0	0
Bilingual Education	0	0	0
Virtual Education		0	0
Capital Outlay	511,878	575,343	589,913
Driver Training	9,507	10,633	11,579
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	77,969	87,582	70,205
Professional Development	606	8,103	9,179
Parent Education Program	0	0	0
Summer School	8,168	8,168	8,168
Special Education	76,197	80,166	89,565
Cost of Living	0	0	0
Vocational Education	24,408	47,920	26,245
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	100,775	116,487	
Text Book & Student Material	6,985	6,391	
Bond & Interest 1	528,514	540,463	558,420
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,346,662	1,519,328	1,392,355
Enrollment (FTE)*	545.7	507.8	496.5
Amount per Pupil	2,468	2,992	2,804
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	1,346,662	1,519,328	1,392,355



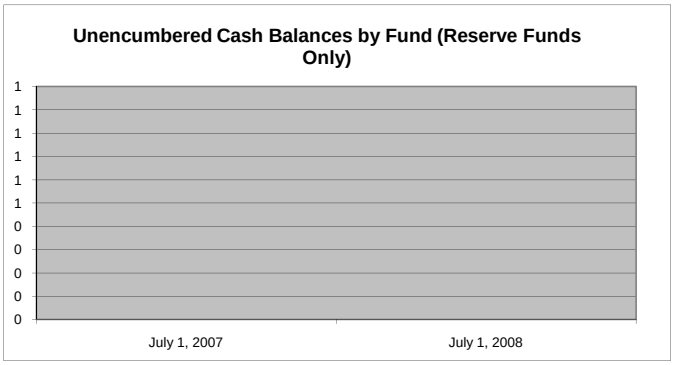
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2007	July 1, 2008
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

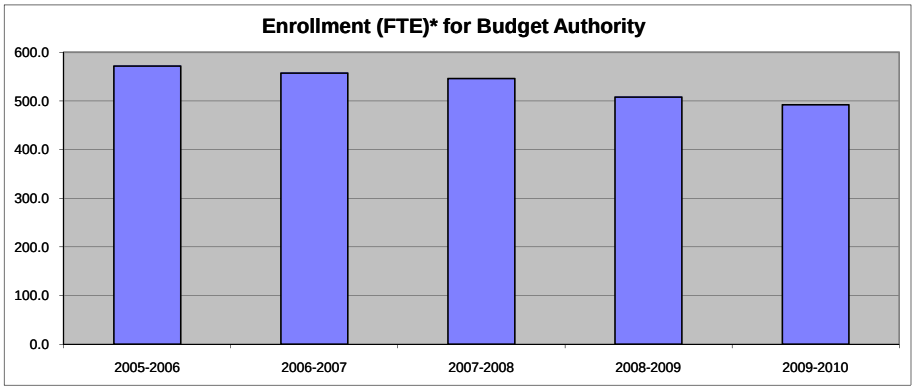


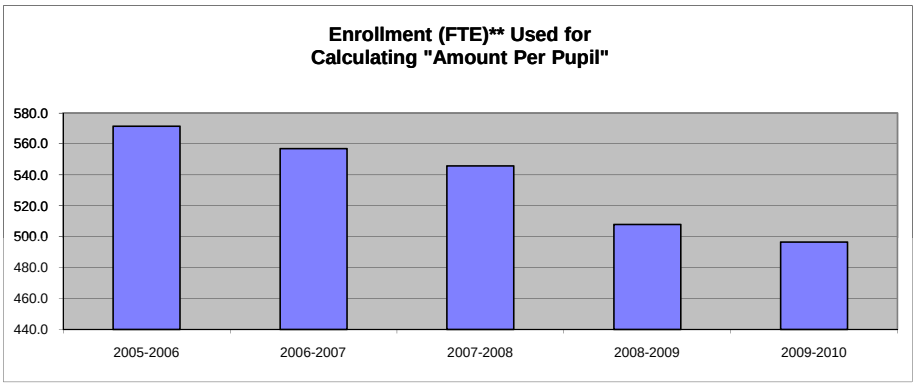
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

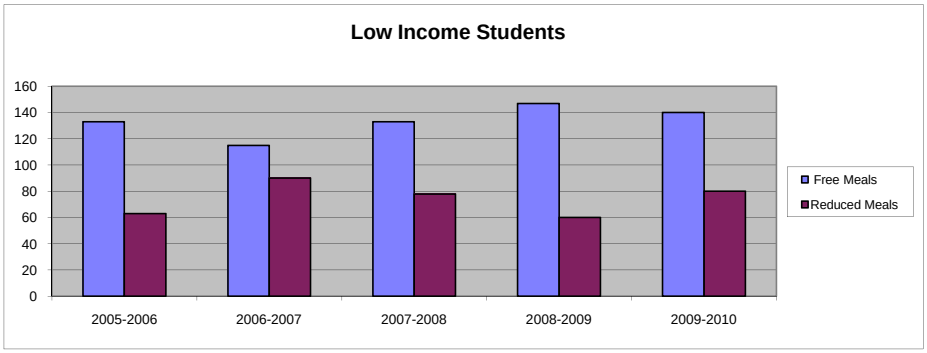
USD# 252

Other Information

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
Enrollment (FTE)*	571.4	557.0	-3%	545.7	-2%	507.8	-7%	492.0	-3%
Enrollment (FTE)**	571.4	557.0	-3%	545.7	-2%	507.8	-7%	496.5	-2%
Number of Students - Free Meals	133	115	-14%	133	16%	147	11%	140	-5%
Number of Students - Reduced Meals	63	90	43%	78	-13%	60	-23%	80	33%





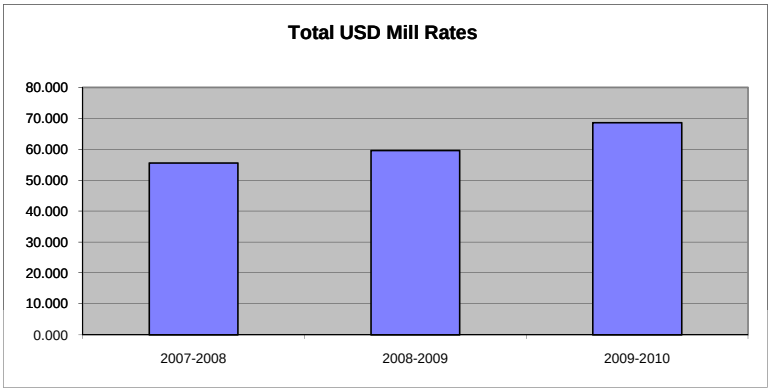


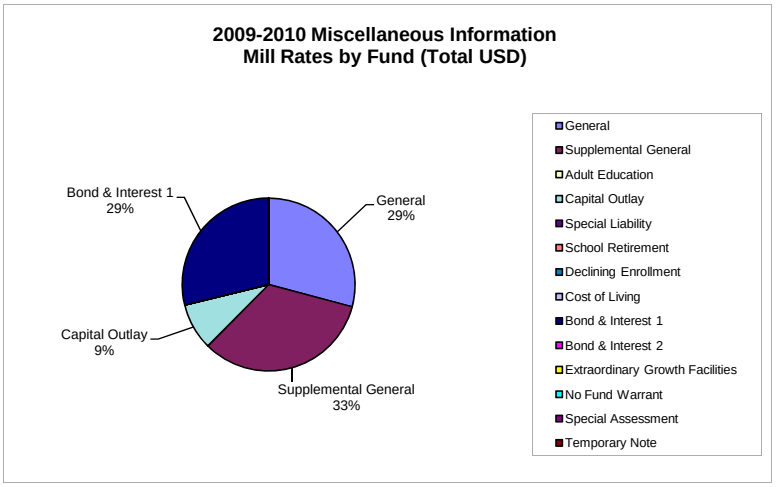
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	15.290	17.746	22.854
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	5.980	6.000
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	16.280	15.882	19.779
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	**55.570**	**59.608**	**68.633**
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	0.998	0.995	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.998**	**0.995**	**1.000**





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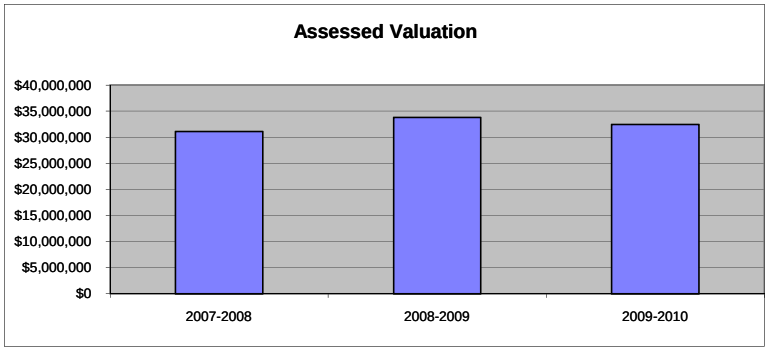
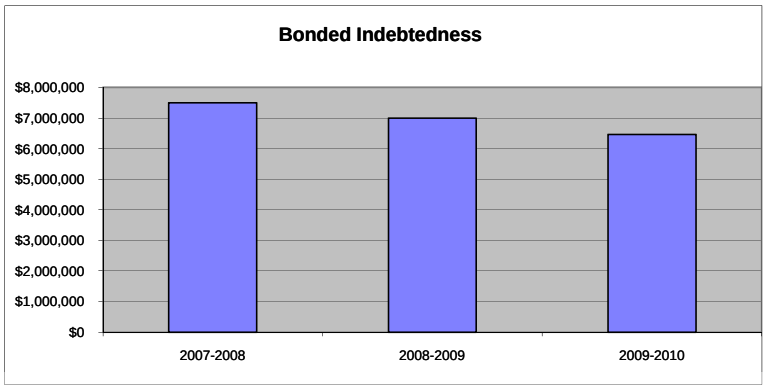
Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$31,071,567	$33,751,867	$32,429,041
Bonded Indebtedness	$7,500,000	$7,000,000	$6,470,000