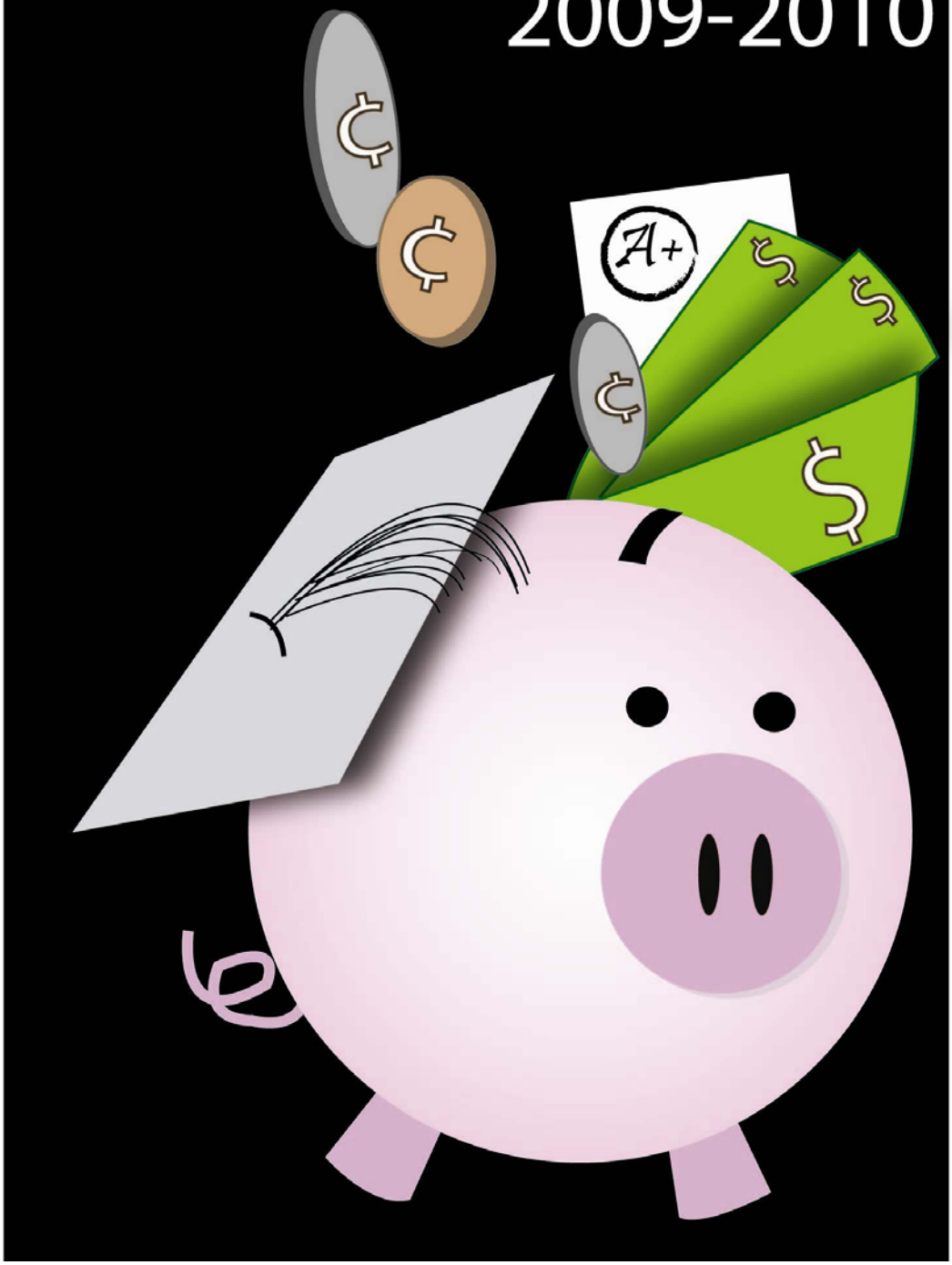
Budget Profile

2009-2010



Lincoln USD #298

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 #: 298 Lincoln

Introduction

USD 298 Lincoln has a history of providing a high quality education for all students. The Board of Education, school staff, parents, and district patrons provide and encourage high expectations for all learners and challenge students to reach their fullest potential.

In 2008, Lincoln Elementary School was selected as a 2008 No Child Left Behind - Blue Ribbon School by the United States Department of Education. The award was presented at a ceremony honoring schools from across the nation in Washington, D.C. After being nominated in 2007 by Kansas Commissioner of Education, Alexa Posny, Lincoln Elementary School was selected along with four other Kansas schools for this prestigious award. USD 298 Lincoln received recognition in 2006 as one of the top 16 school districts in the State of Kansas as determined by the Standards and Poor's Study commissioned by Governor Kathleen Sebelius. USD 298 Lincoln has consistently met the high standards set by the No Child Left Behind legislation and has met the Adequate Yearly Progress (AYP) requirement.

A one-to-one laptop computer initiative is in place for grades 9 through 12, and an excellent technology integration process has also been implemented in Pre-K through grade 8 providing outstanding learning opportunities for all students. The Board of Education, district staff, parents, and district patrons continue to explore ways to maintain and improve our high quality educational process.

Board Members

Monty Breneman, President	1029 N. Fifth St., Lincoln, KS 67455
Carla Morrical, Vice President	2745 E. Iron Drive, Beverly, KS 67423
Joe Coover	2090 N. 245th Road, Barnard, KS 67418
Diane Finch	P.O. Box 291, Lincoln, KS 67455
Alan Luck	916 N. Third, Lincoln, KS 67455
Susan Wollesen	205 S. First, Lincoln, KS 67455
Debora Zachgo	P.O. Box 74, Lincoln, KS 67455

Key Staff

Superintendent: Gary Nelson
Board Clerk: Greta Obermueller
Board Treasurer: Nancy Knapp
Lincoln Elementary School Principal: Jackie Combs
Lincoln Junior/Senior High School Principal: Dan Walker
Curriculum & Instruction Staff: Tom Cavalli, Steve Crist, Kevin Feldkamp, Sharon Luck, Jill Naasz and Christi Walter
District Technology Coordinator: Brenda White
Title I Coordinator: Allison Ford

The District's Accomplishments and Challenges

Accomplishments:

Academic Success

USD 298 Lincoln continued its high standards of excellence in all curriculum areas tested on the Kansas State Assessments for 2009. Lincoln Elementary School was selected as a 2008 No Child Left Behind-Blue Ribbon School. The Blue Ribbon Schools Program honors elementary and secondary schools that make significant progress in closing the achievement gap, recognizing those schools that have at least 40 percent of their students from disadvantaged backgrounds and have dramatically improved student performance to high levels in reading and mathematics.

The district as a whole continued to experience excellent academic growth and success on the Kansas State Assessments this past school year. Overall, 92.4% of all district students tested in reading were at "Meets Standards" and above and 90.6% of all students tested in math were at "Meets Standards" and above.

USD 298 Lincoln is committed to excellence in all areas of curriculum and instruction. By starting students early in the educational process, learning needs can be identified and addressed. Much attention is given to each child's learning style and prescriptive learning solutions are provided for each child. In addition to the individual learning options available, students are served by a dedicated and enthusiastic learning community and staff who provide opportunities for success for all students.

Early Childhood

USD 298 Lincoln is committed to a regular education preschool for all 4 year-old children in the district. Special needs students that are age three or four are also included in these integrated classrooms. Getting students off to a good start promotes and encourages more successful learners in the future. District staff members believe that this early start for students plays a big role in future student accomplishments on the annual Kansas State assessments.

Curriculum and School Improvement

USD 298 Lincoln faculty and staff are dedicated to the district's mission of challenging all students to reach their fullest potential. Faculty and staff members strive to keep current on educational research and instructional strategies in order to promote success for all students. Faculty and staff members have been invited to present successful strategies to teachers in other school districts.

Challenges:

Finding and Retaining Qualified Teachers

A tremendous challenge is finding and retaining "Highly Qualified" teachers who meet the No Child Left Behind criteria, especially in special education and at the secondary level in all curriculum areas.

Declining Enrollment

Although the decline in students is not as rapid as in previous years, the school district and the communities in our district continue to work together to try to maintain and increase the number of families and students in the area.

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

USD# 298

Summary of Total Expenditures By Function
(All Funds)

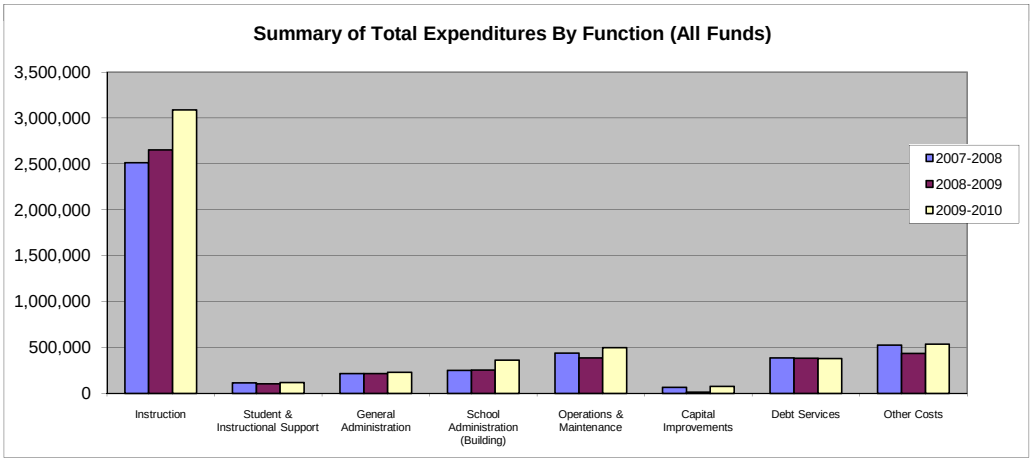
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	2,510,458	56%	2,650,406	60%	6%	3,085,973	58%	16%
Student & Instructional Support	114,291	3%	102,909	2%	-10%	115,690	2%	12%
General Administration	214,821	5%	214,877	5%	0%	229,544	4%	7%
School Administration (Building)	249,678	6%	252,026	6%	1%	361,217	7%	43%
Operations & Maintenance	438,210	10%	385,477	9%	-12%	495,700	9%	29%
Capital Improvements	64,652	1%	12,812	0%	-80%	75,000	1%	485%
Debt Services	384,049	9%	382,436	9%	0%	379,801	7%	-1%
Other Costs	524,042	12%	432,949	10%	-17%	534,709	10%	24%
Total Expenditures	4,500,201	100%	4,433,892	100%	-1%	5,277,634	100%	19%
Amount per Pupil	$13,314		$13,118		-1%	$15,969		22%

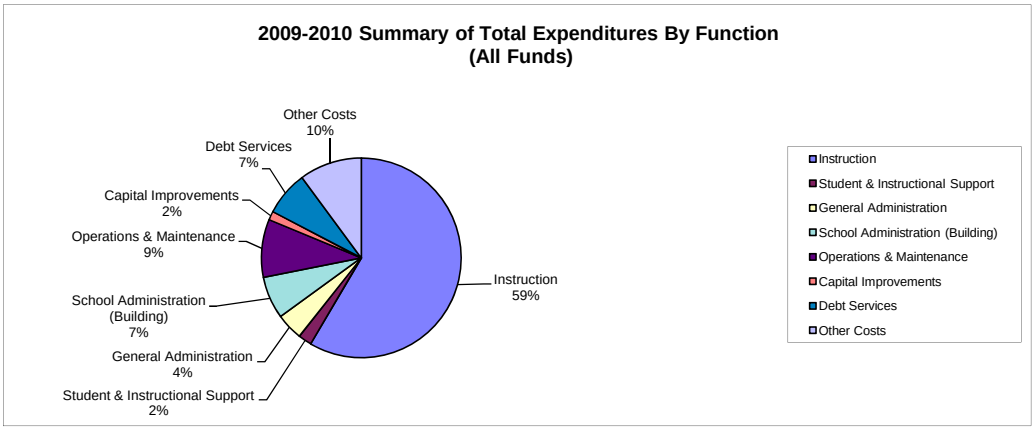
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

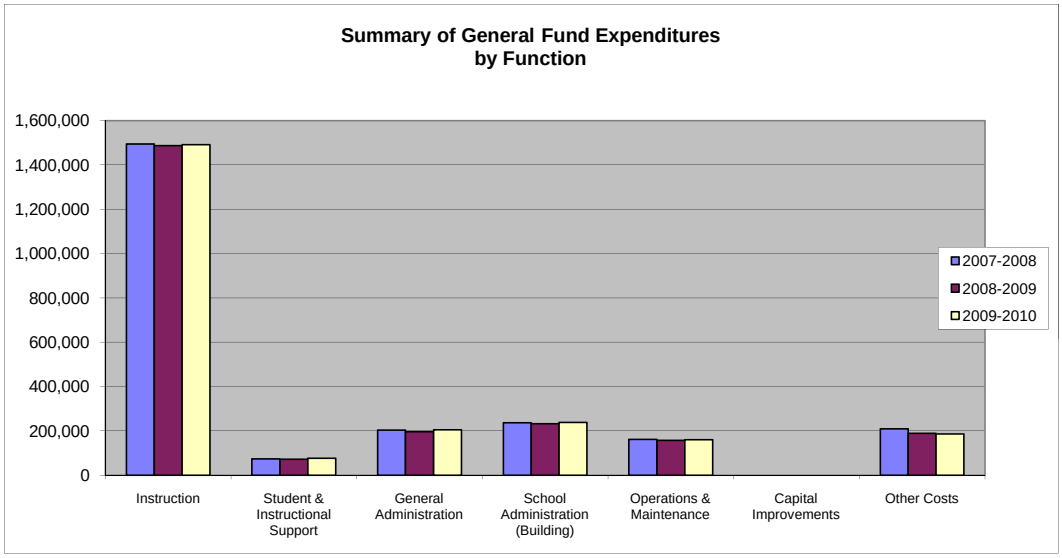


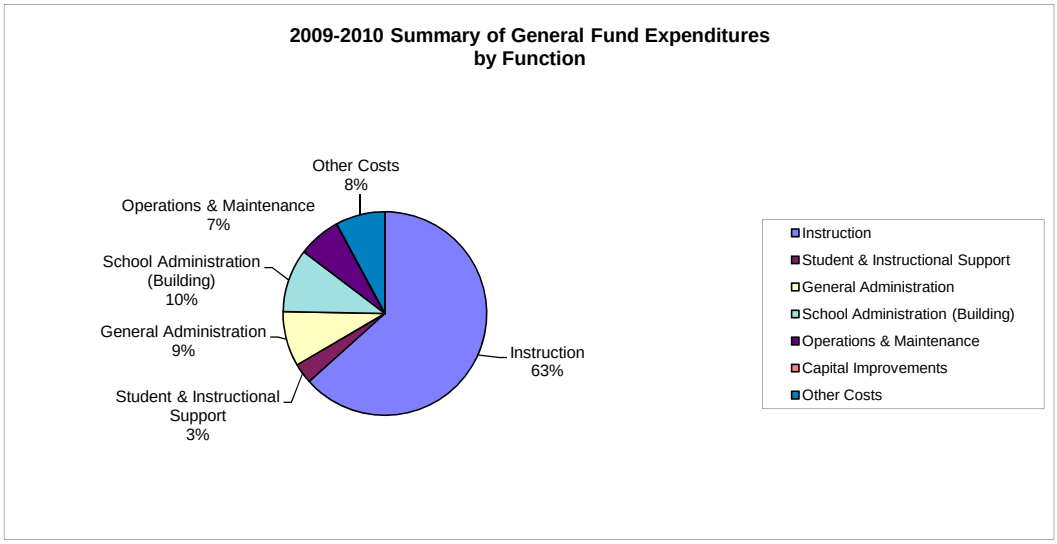


Summary of General Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	1,493,298	63%	1,487,098	64%	0%	1,491,300	63%	0%
Student & Instructional Support	72,980	3%	70,965	3%	-3%	76,000	3%	7%
General Administration	202,559	9%	196,135	8%	-3%	204,391	9%	4%
School Administration (Building)	235,674	10%	231,433	10%	-2%	237,500	10%	3%
Operations & Maintenance	161,471	7%	156,439	7%	-3%	159,287	7%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	208,098	9%	188,535	8%	-9%	184,975	8%	-2%
Total Expenditures	2,374,080	100%	2,330,605	100%	-2%	2,353,453	100%	1%
Amount per Pupil	$7,024		$6,895		-2%	$7,121		3%

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

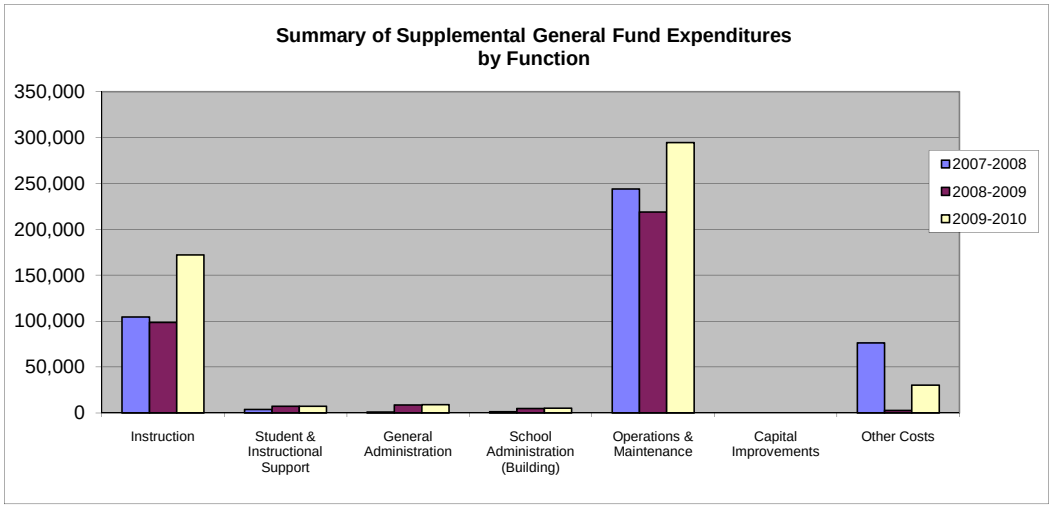


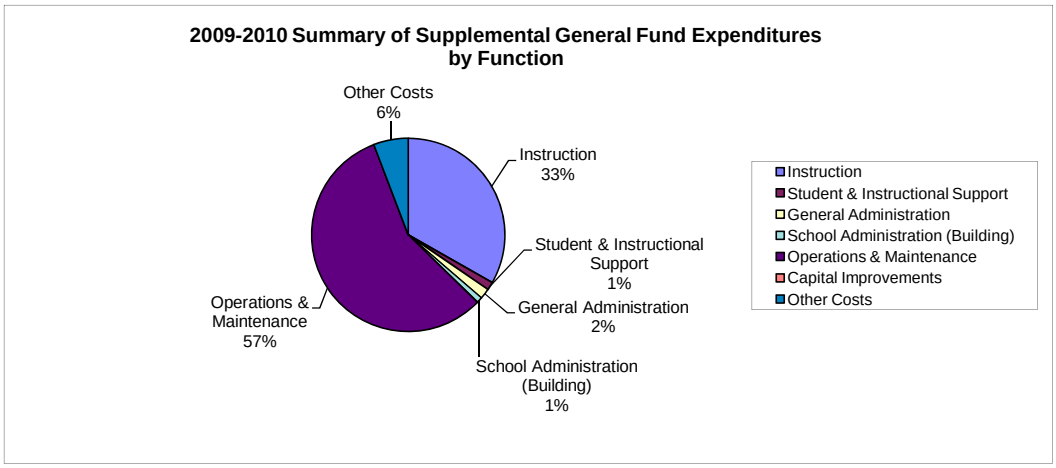


Summary of Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	104,241	24%	98,317	29%	-6%	171,885	33%	75%
Student & Instructional Support	3,776	1%	7,170	2%	90%	7,000	1%	-2%
General Administration	1,045	0%	8,463	2%	710%	9,000	2%	6%
School Administration (Building)	1,346	0%	4,545	1%	238%	5,000	1%	10%
Operations & Maintenance	243,973	57%	218,891	64%	-10%	294,500	57%	35%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	76,100	18%	2,585	1%	-97%	30,000	6%	1061%
Total Expenditures	430,481	100%	339,971	100%	-21%	517,385	100%	52%
Amount per Pupil	$1,274		$1,006		-21%	$1,565		56%

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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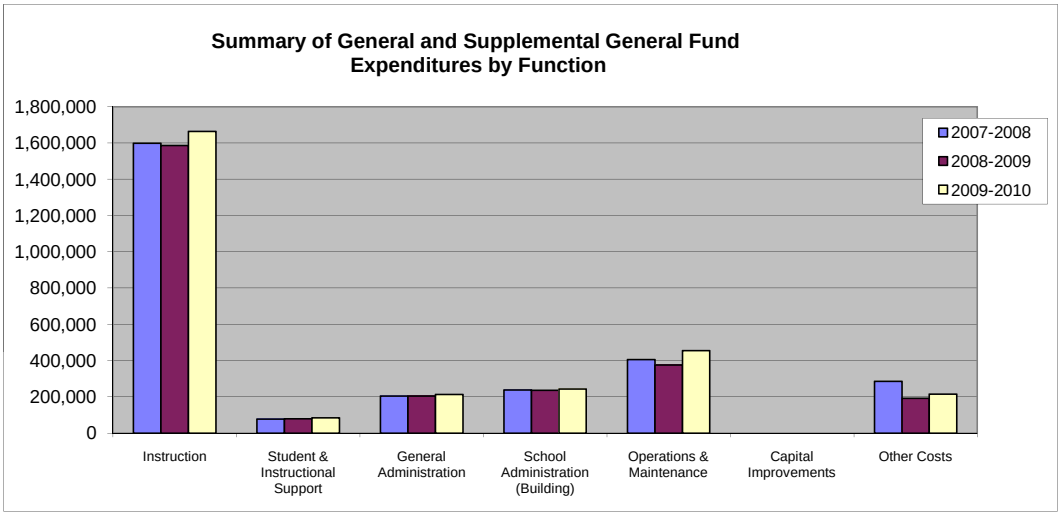
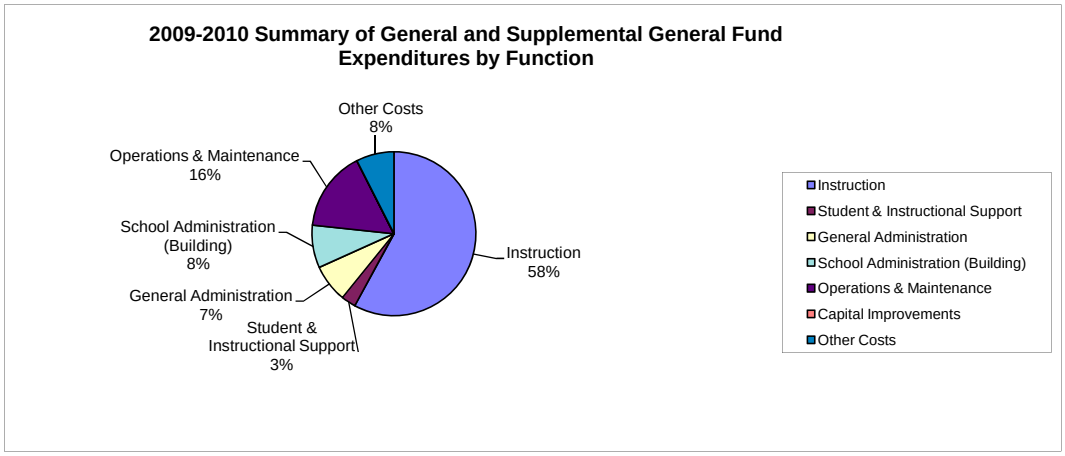
Summary of General and Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	1,597,539	57%	1,585,415	59%	-1%	1,663,185	58%	5%
Student & Instructional Support	76,756	3%	78,135	3%	2%	83,000	3%	6%
General Administration	203,604	7%	204,598	8%	0%	213,391	7%	4%
School Administration (Building)	237,020	8%	235,978	9%	0%	242,500	8%	3%
Operations & Maintenance	405,444	14%	375,330	14%	-7%	453,787	16%	21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	284,198	10%	191,120	7%	-33%	214,975	7%	12%
Total Expenditures	2,804,561	100%	2,670,576	100%	-5%	2,870,838	100%	7%
Amount per Pupil	$8,298		$7,901		-5%	$8,686		10%

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.

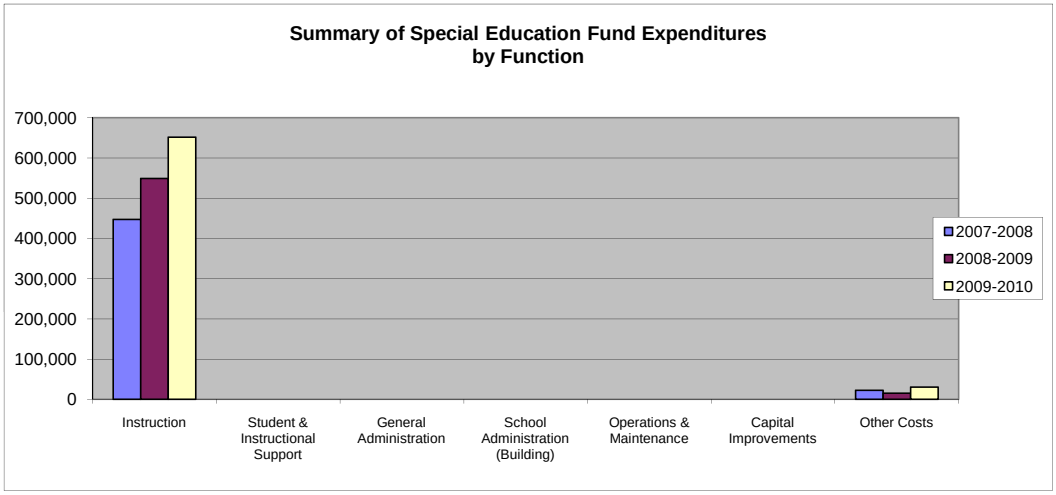


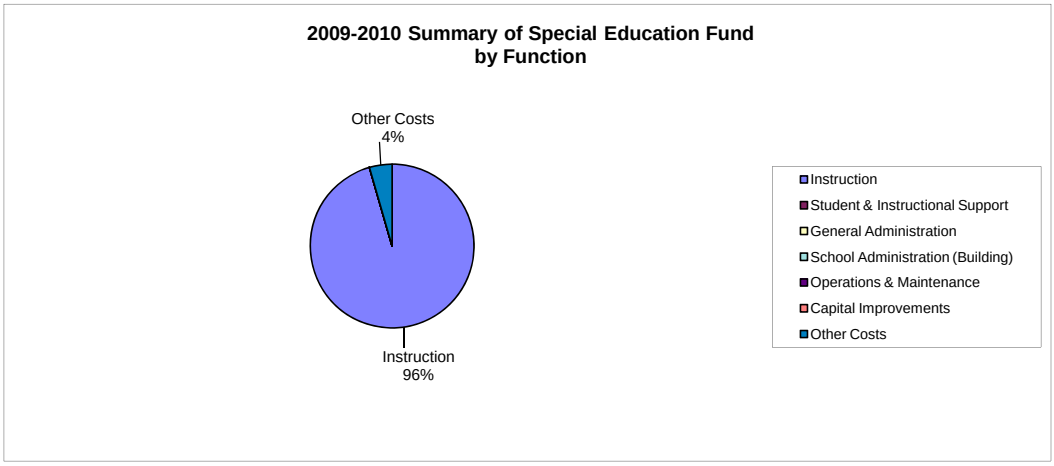


Summary of Special Education Fund by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	447,320	95%	549,106	97%	23%	652,211	96%	19%
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	22,746	5%	15,329	3%	-33%	30,600	4%	100%
Total Expenditures	470,066	100%	564,435	100%	20%	682,811	100%	21%
Amount per Pupil	$1,391		$1,670		20%	$2,066		24%

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.)

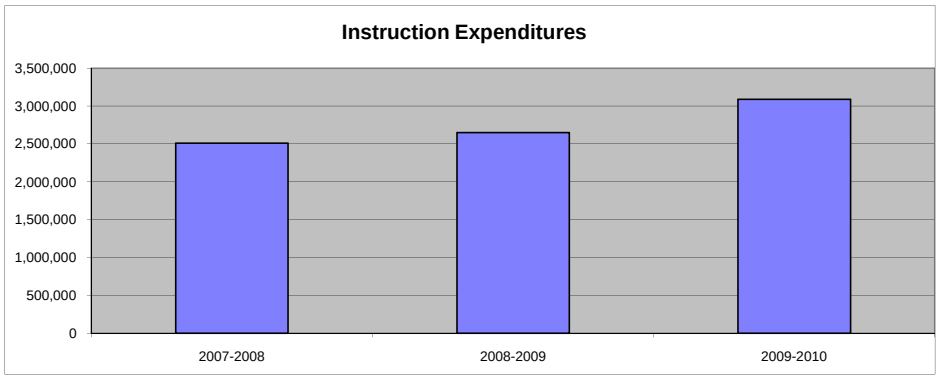


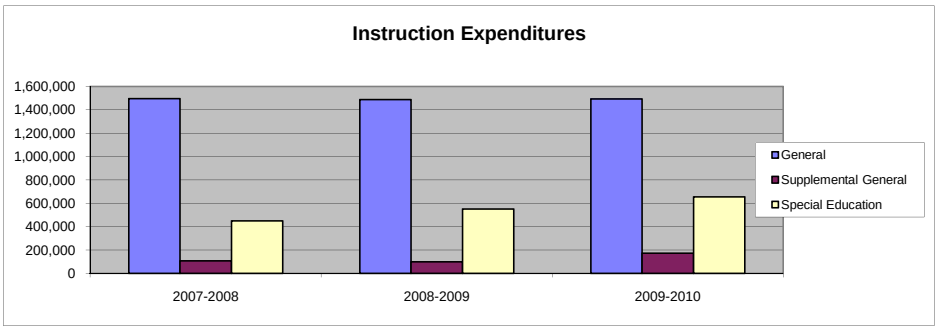


USD# 298

Instruction Expenditures (1000)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	1,493,298	1,487,098	0%	1,491,300	0%
Federal Funds	83,755	83,071	-1%	128,396	55%
Supplemental General	104,241	98,317	-6%	171,885	75%
At Risk (4yr Old)	7,716	29,815	286%	27,500	-8%
At Risk (K-12)	178,261	234,742	32%	271,500	16%
Bilingual Education	0	0	0%	0	0%
Virtual Education		0		0	0%
Capital Outlay	48,975	5,914	-88%	160,000	2605%
Driver Education	4,053	3,178	-22%	4,960	56%
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	447,320	549,106	23%	652,211	19%
Cost of Living	0	0	0%	0	0%
Vocational Education	47,000	47,000	0%	47,000	0%
Gifts/Grants	0	4,620	0%	4,009	-13%
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	95,839	107,545	12%	127,212	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	2,510,458	2,650,406	6%	3,085,973	16%
Enrollment (FTE)*	338.0	338.0	0%	330.5	-2%
Amount per Pupil	7,427	7,841	6%	9,337	19%
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	2,510,458	2,650,406	6%	3,085,973	16%





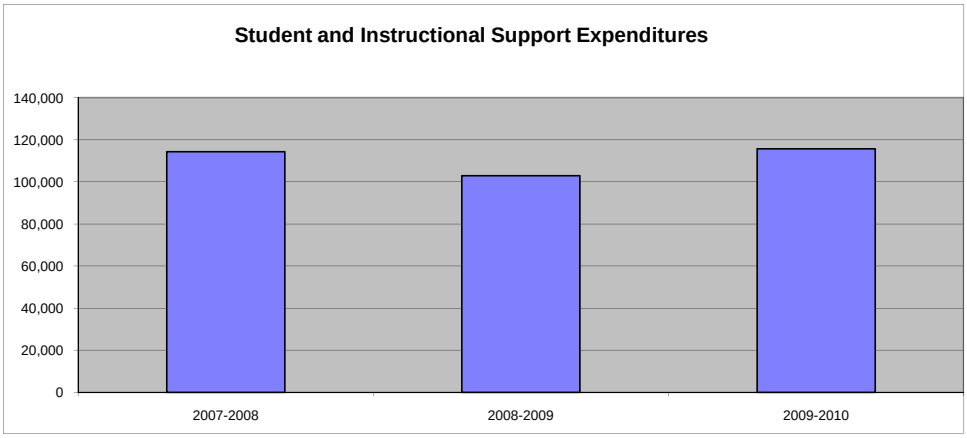
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	72,980		70,965	-3%		76,000	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	3,776		7,170	90%		7,000	-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	150		0	-100%		5,000	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	23,126		9,869	-57%		10,000	1%
Parent Education Program	10,000		10,721	7%		13,000	21%
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	4,259		4,184	-2%		4,690	12%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	114,291		102,909	-10%		115,690	12%
Enrollment (FTE)*	338.0		338.0	0%		330.5	-2%
Amount per Pupil	338		304	-10%		350	15%
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	114,291		102,909	-10%		115,690	12%
Amount per Pupil	$344		$311	-9%		$361	16%



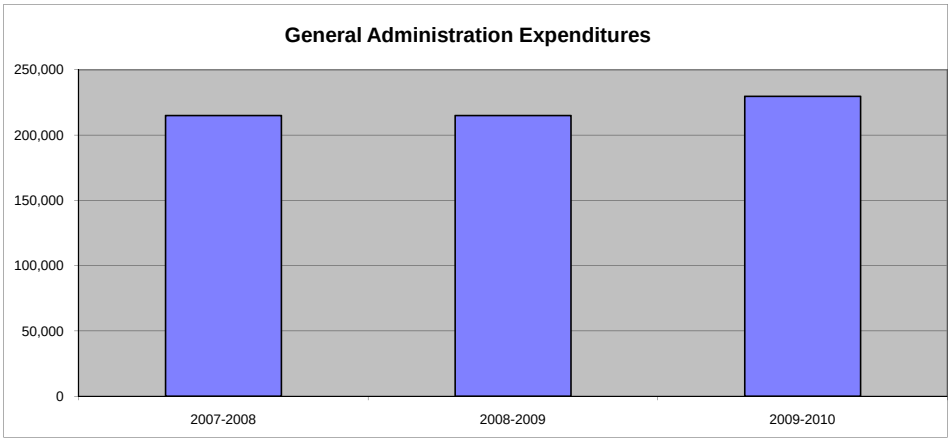
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	202,559		196,135	-3%		204,391	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,045		8,463	710%		9,000	6%
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%		5,000	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	11,217		10,279	-8%		11,153	9%
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	214,821		214,877	0%		229,544	7%
Enrollment (FTE)*	338.0		338.0	0%		330.5	-2%
Amount per Pupil	636		636	0%		695	9%
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	214,821		214,877	0%		229,544	7%



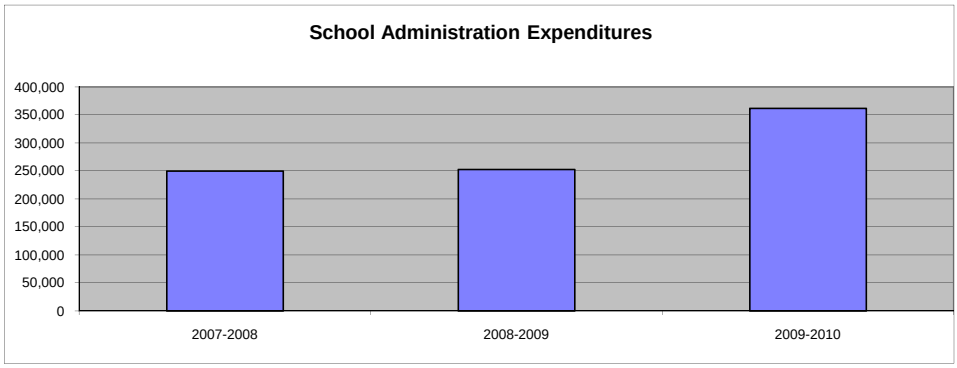
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	235,674	231,433	-2%	237,500	3%
Federal Funds	0	0	0%	0	0%
Supplemental General	1,346	4,545	238%	5,000	10%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	434	300	-31%	500	67%
Bilingual Education	0	0	0%	0	0%
Virtual Education		0		0	0%
Capital Outlay	155	3,937	2440%	105,000	2567%
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	12,069	11,811	-2%	13,217	12%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	249,678	252,026	1%	361,217	43%
Enrollment (FTE)*	338.0	338.0	0%	330.5	-2%
Amount per Pupil	739	746	1%	1,093	47%
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	249,678	252,026	1%	361,217	43%



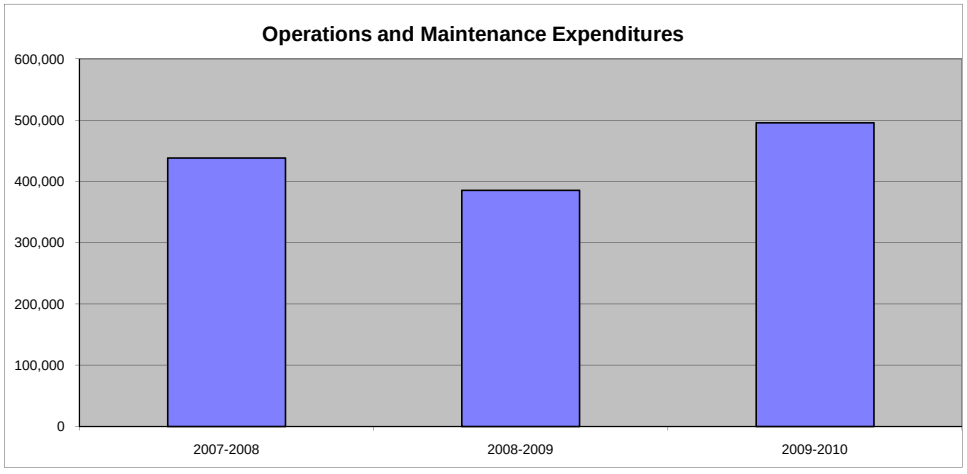
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	161,471		156,439	-3%		159,287	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	243,973		218,891	-10%		294,500	35%
At Risk (4yr Old)	2,284		0	-100%		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	21,566		1,057	-95%		30,000	2738%
Driver Training	539		374	-31%		1,900	408%
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	8,377		8,716	4%		10,013	15%
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	438,210		385,477	-12%		495,700	29%
Enrollment (FTE)*	338.0		338.0	0%		330.5	-2%
Amount per Pupil	1,296		1,140	-12%		1,500	32%
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	438,210		385,477	-12%		495,700	29%



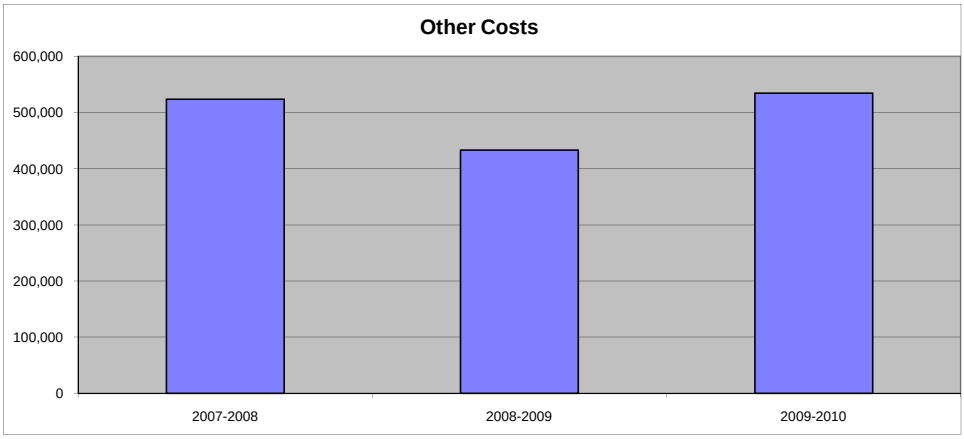
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	208,098		188,535	-9%		184,975	-2%
Federal Funds	0		0	0%		0	0%
Supplemental General	76,100		2,585	-97%		30,000	1061%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	2,040		2,725	34%		3,000	10%
Bilingual Education	0		0	0%		0	0%
Virtual Education			0			0	0%
Capital Outlay	2,282		0	-100%		10,000	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	191,553		211,559	10%		261,360	24%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	22,746		15,329	-33%		30,600	100%
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	10,223		12,216	19%		14,774	21%
Contingency Reserve	11,000		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	524,042		432,949	-17%		534,709	24%
Enrollment (FTE)*	338.0		338.0	0%		330.5	-2%
Amount per Pupil	1,550		1,281	-17%		1,618	26%
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	524,042		432,949	-17%		534,709	24%



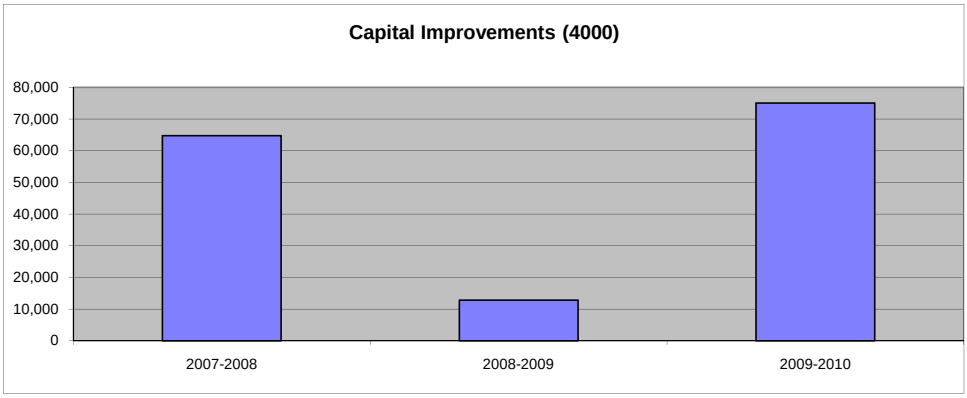
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	64,652		12,812	-80%		75,000	485%
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	64,652		12,812	-80%		75,000	485%
Enrollment (FTE)*	338.0		338.0	0%		330.5	-2%
Amount per Pupil	191		38	-80%		227	499%
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	64,652		12,812	-80%		75,000	485%



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

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

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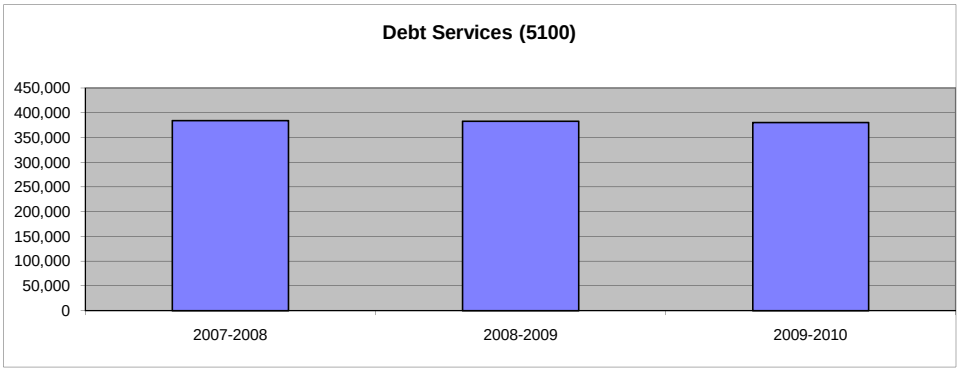
Debt Services Expenditures (5100)

	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	54,721		54,721	0%		54,721	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	329,328		327,715	0%		325,080	-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	384,049		382,436	0%		379,801	-1%
Enrollment (FTE)*	338.0		338.0	0%		330.5	-2%
Amount per Pupil	1,136		1,131	0%		1,149	2%
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	384,049		382,436	0%		379,801	-1%



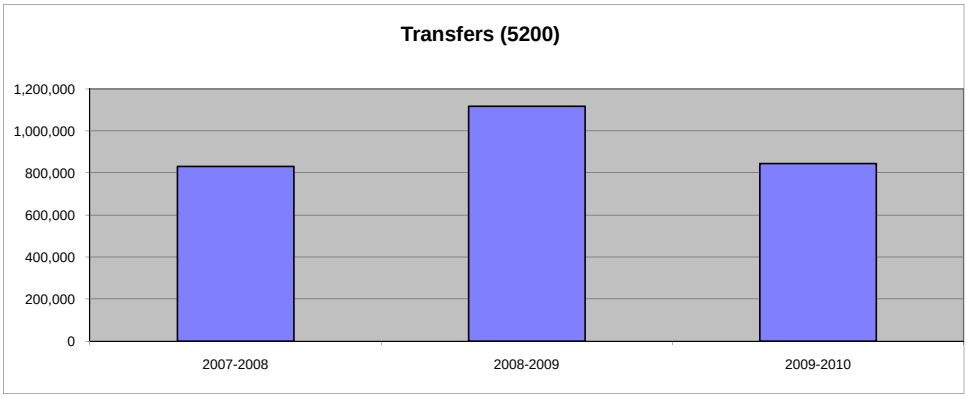
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	539,004	656,555	22%	465,015	-29%
Federal Funds	0	0	0%	0	0%
Supplemental General	291,866	460,029	58%	379,500	-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					
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	830,870	1,116,584	34%	844,515	-24%
Enrollment (FTE)*	338.0	338.0	0%	330.5	-2%
Amount per Pupil	2,458	3,304	34%	2,555	-23%
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	830,870	1,116,584	34%	844,515	-24%



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

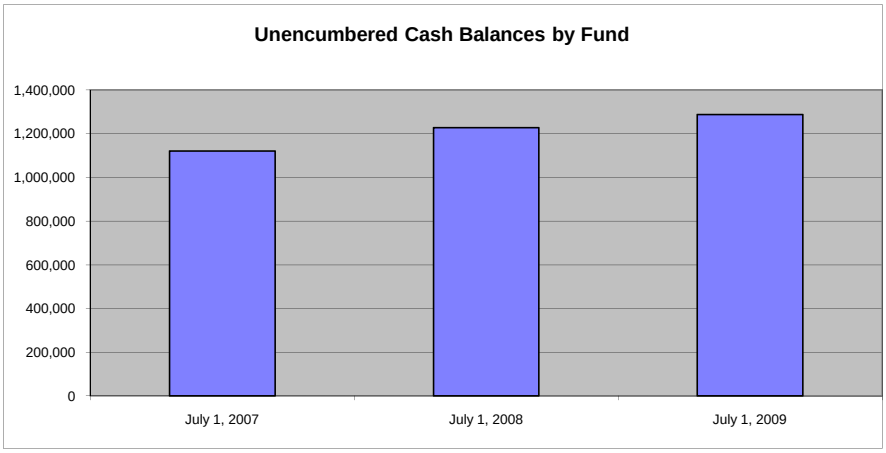
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 298

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2007	July 1, 2008	July 1, 2009
General	0	0	0
Federal Funds	0	0	0
Supplemental General	45,154	44,784	47,079
At Risk (4yr Old)	0	0	5,000
At Risk (K-12)	0	0	10,000
Bilingual Education	0	0	0
Virtual Education		0	0
Capital Outlay	432,831	375,034	446,405
Driver Training	2,682	660	2,960
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	11,164	25,010	45,191
Professional Development	1,396	0	10,000
Parent Education Program	0	0	5,000
Summer School	0	0	0
Special Education	28,153	158,939	201,796
Cost of Living	0	0	0
Vocational Education	0	0	10,000
Gifts/Grants	2,229	5,429	809
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	112,872	101,872	
Text Book & Student Material	0	0	
Bond & Interest 1	485,035	516,736	504,224
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,121,516	1,228,464	1,288,464
Enrollment (FTE)*	338.0	338.0	330.5
Amount per Pupil	3,318	3,635	3,899
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	1,121,516	1,228,464	1,288,464



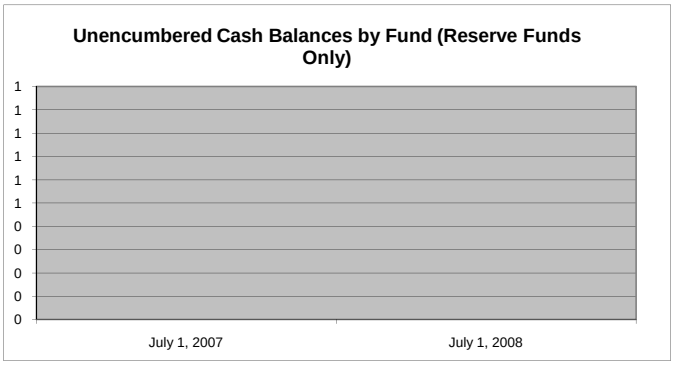
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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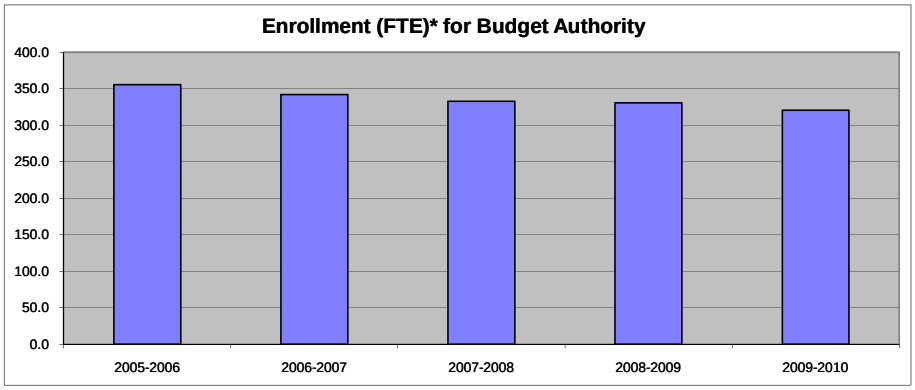
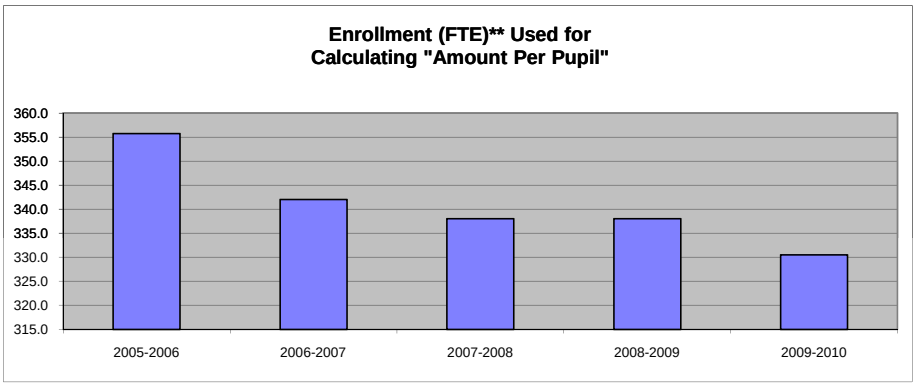
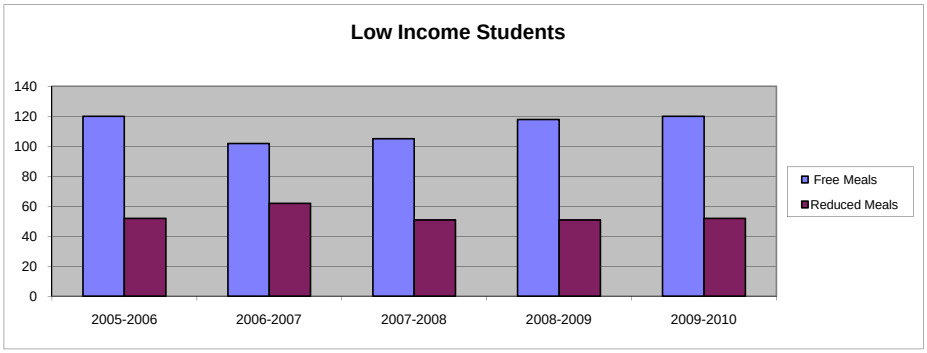
Other Information

	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)*	355.7	342.0	-4%	332.5	-3%	330.5	-1%	320.5	-3%
Enrollment (FTE)**	355.7	342.0	-4%	338.0	-1%	338.0	0%	330.5	-2%
Number of Students - Free Meals	120	102	-15%	105	3%	118	12%	120	2%
Number of Students - Reduced Meals	52	62	19%	51	-18%	51	0%	52	2%





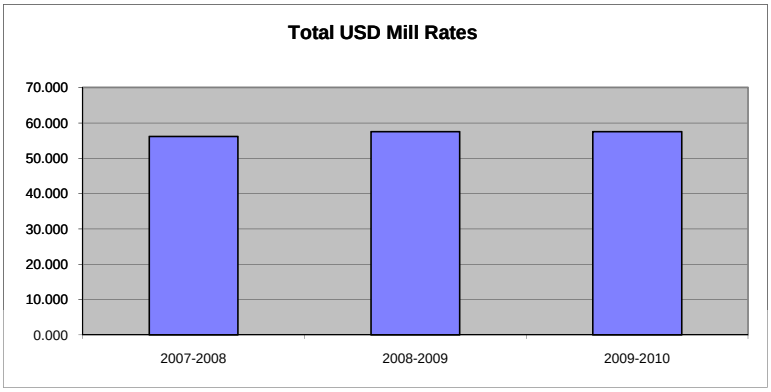


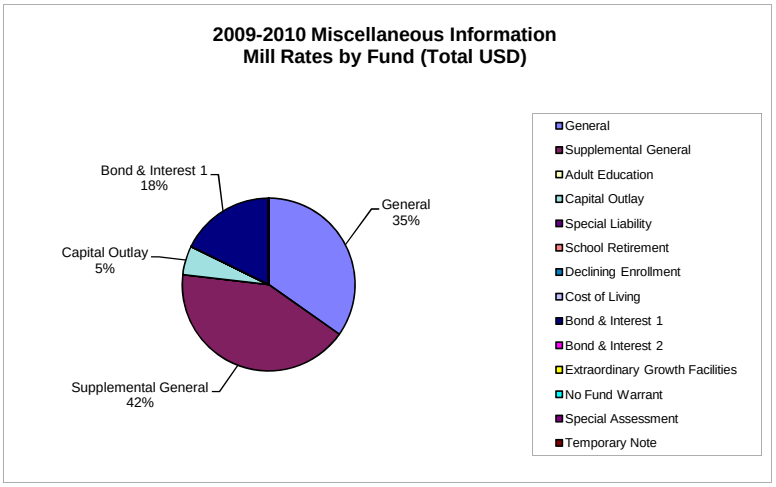
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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	20.133	23.314	24.184
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	3.111
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	12.019	10.185	10.204
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	**56.152**	**57.499**	**57.499**
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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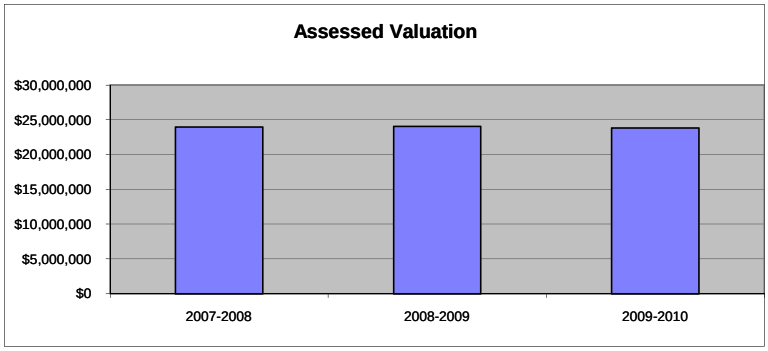
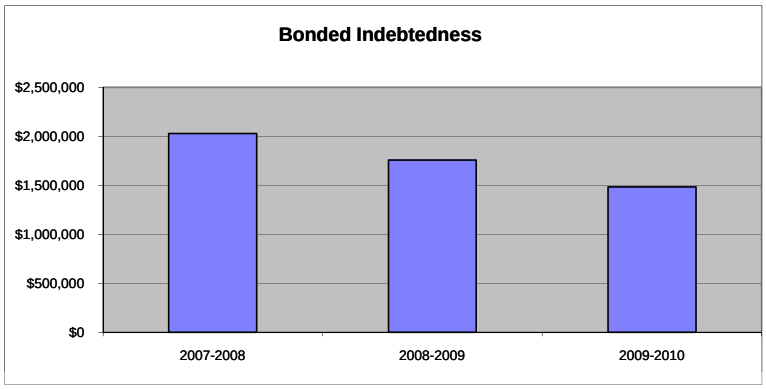
Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$23,955,162	$24,022,465	$23,822,053
Bonded Indebtedness	$2,030,000	$1,760,000	$1,485,000