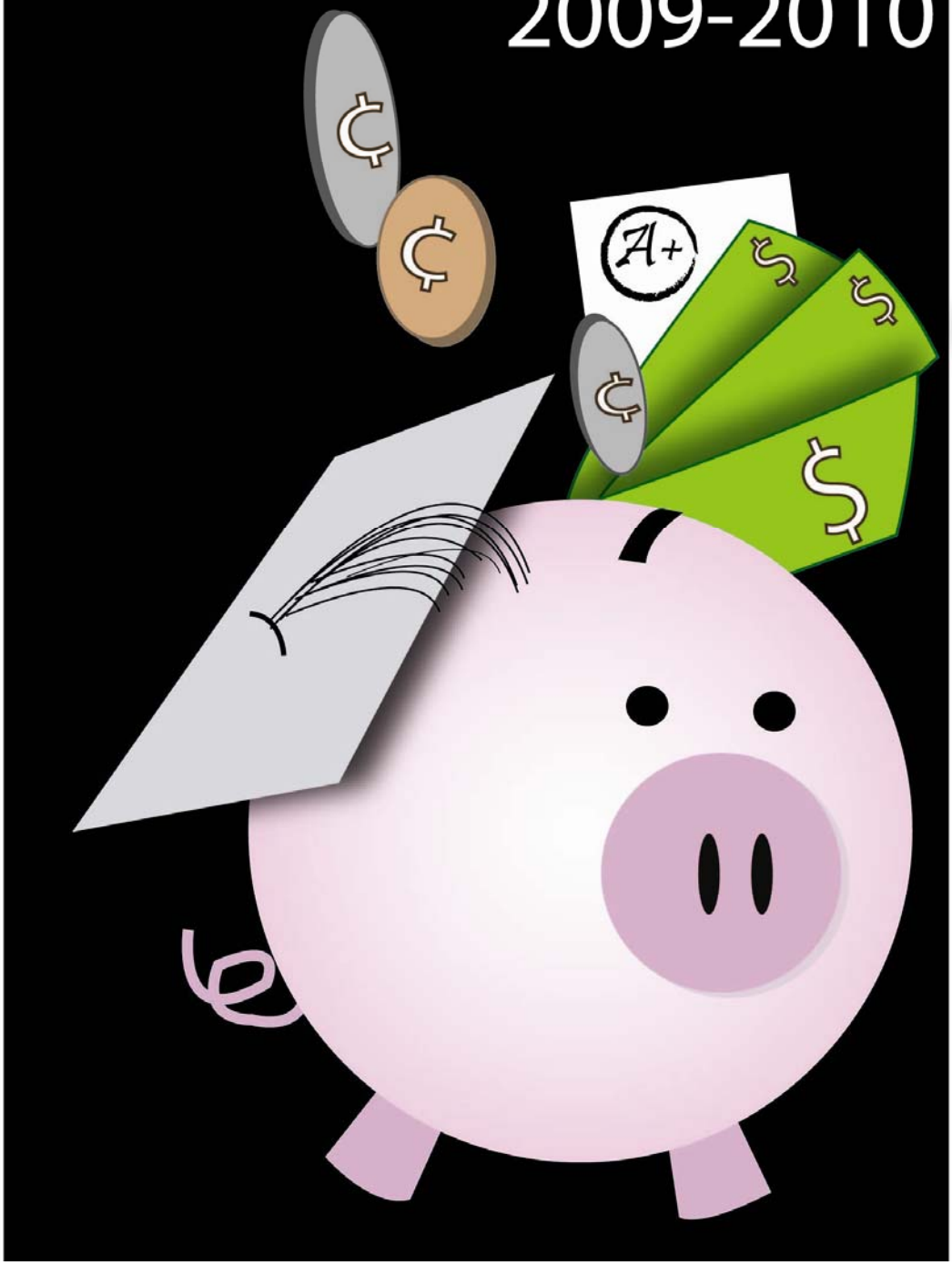
Budget Profile

2009-2010



USD #351 - Macksville

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 # 351

Introduction

The students of USD #351 are receiving an excellent education and the data showing this can be seen in test scores, graduation rate, attendance and discipline referrals. Currently our enrollment shows a slight decrease.

Macksville schools are a small rural system with a Hispanic population of about 42% and growing. This presents extremely interesting and challenging opportunities for students, faculty and administration.

An excellent teaching staff works with our students meeting their individual needs and often making opportunities for future growth a reality.

Board Members

Dennis Dutton	Board President	PO Box 42, Macksville, KS 67557
Rick Hudson	Member	PO Box 21, Macksville, KS 67557
Mike Lamb	Member	Rt. 1, Box 68A, Macksville, KS 67557
Brian Anshutz	Member	Rt. 3, Box 7746A, Seward, KS 67567
Kevin Schultz	Member	Rt. 1, Box 64, Haviland, KS 67059
Robert Standish	Member	Rt. 3, Box 777A, Seward, KS 67567
Justin Vosburgh	Board Vice President	Rt. 1, Box 28, Macksville, KS 67557

Key Staff

Superintendent:	Michael D. Harvey
Business Office Staff:	Mary C. Hogan, Clerk
	Debra L. Bright, Treasurer
Macksville High School Principal:	Russell Wrinkle
Macksville Elementary Principal:	Laura Davis
Macksville K-12 Counselor:	Kim Claycamp
Technology Director:	Jeff Kuckelman

The District's Accomplishments and Challenges

Accomplishments:

The district continually strives to raise awareness and involvement in the area of technology in order to best equip our students the best possible advantage of knowledge. Our test scores are at state average and above in some areas and our graduation rate is at 97%.

The Macksville schools in the districts continue to make AYP each year, as required and defined by the Kansas State Board of Education and the NCLB act.

A tradition of excellence has been established in all of our programs whether scholastic, athletic, artistic or musical. Our students have historically done extremely well academically at the college and Technical levels and many have earned advanced degrees at some of the most prestigious universities and institutions in the United States.

As a small district we continue to offer a full schedule of class offerings and each year satisfy the regents curriculum necessary for students to complete for the Regents Scholarship. We also continue to offer three vocational programs of study for our students in our curriculum.

With proper state funding students and staff of USD #351 will continue to feel USD #351 is a great place to enjoy education at its best.

Challenges:

A 42% Hispanic student enrollment presents a unique challenge for our district and we continue to work on the improvement of language development and skills of a demanding and ever-changing environment.

Our district strongly encourages each staff member to acquire an ESL endorsement and will pay for all costs to do so. We currently have 10 ESL endorsed faculty on staff in our district.

Increasing demands of the state and federal (NCLB) policies remains a major challenge in all levels of education to find the availability of staff and funds. Each of our schools continues to make AYP. However, with our total numbers district-wide in ESL it will become much harder for the district to make AYP in the years to come as proficient percentage's increase to 100% by 2014.

As a small district we continue to struggle with the increasing demands of the technology necessary to provide our students with an edge in a changing world of technology education.

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)

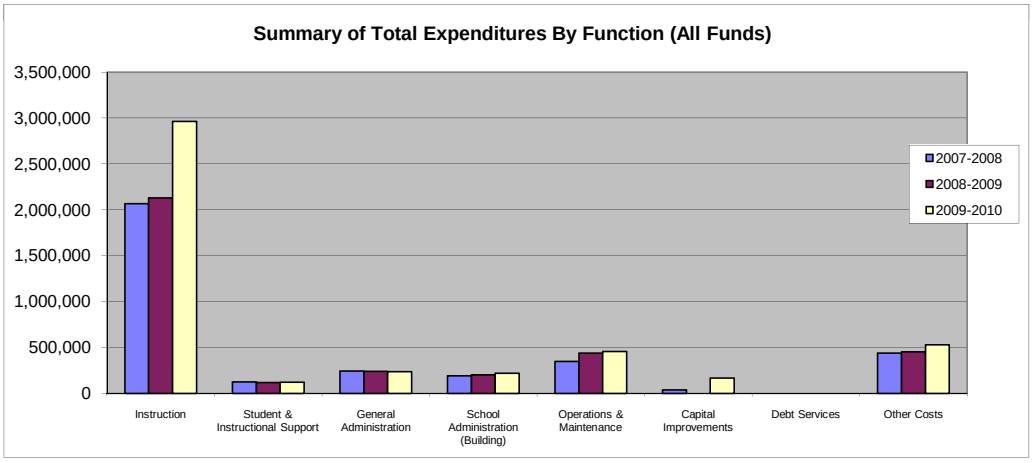
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	2,066,388	60%	2,129,896	60%	3%	2,960,163	63%	39%
Student & Instructional Support	125,406	4%	117,919	3%	-6%	122,020	3%	3%
General Administration	242,716	7%	239,946	7%	-1%	234,822	5%	-2%
School Administration (Building)	191,306	6%	199,204	6%	4%	216,368	5%	9%
Operations & Maintenance	346,141	10%	438,873	12%	27%	454,810	10%	4%
Capital Improvements	38,051	1%	0	0%	-100%	165,000	4%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	437,242	13%	449,987	13%	3%	527,124	11%	17%
Total Expenditures	3,447,250	100%	3,575,825	100%	4%	4,680,307	100%	31%
Amount per Pupil	$10,510		$11,209		7%	$15,345		37%

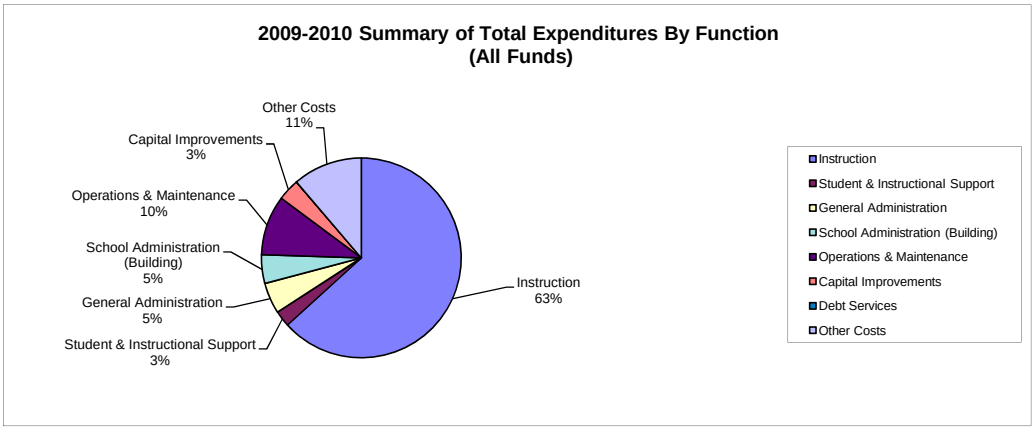
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

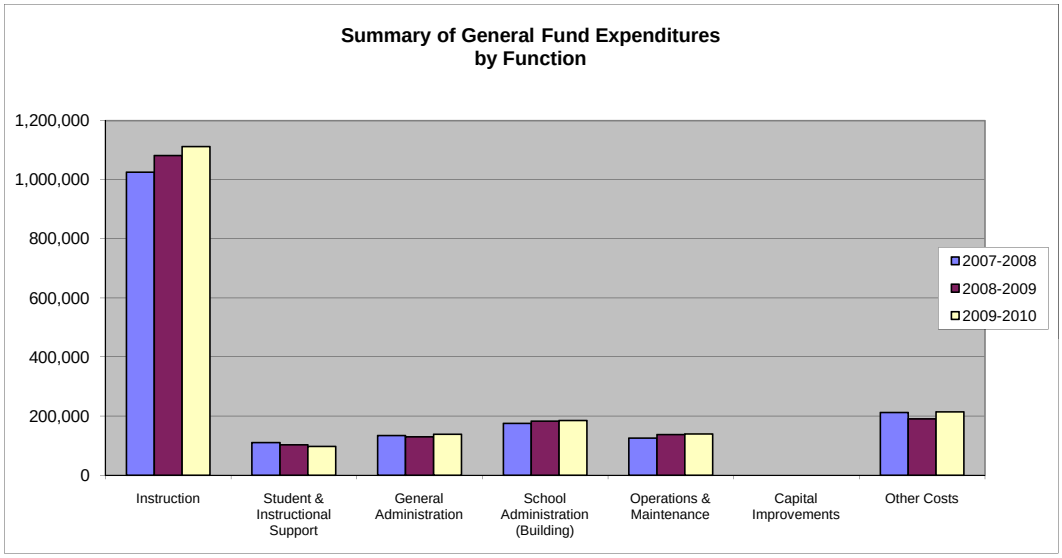


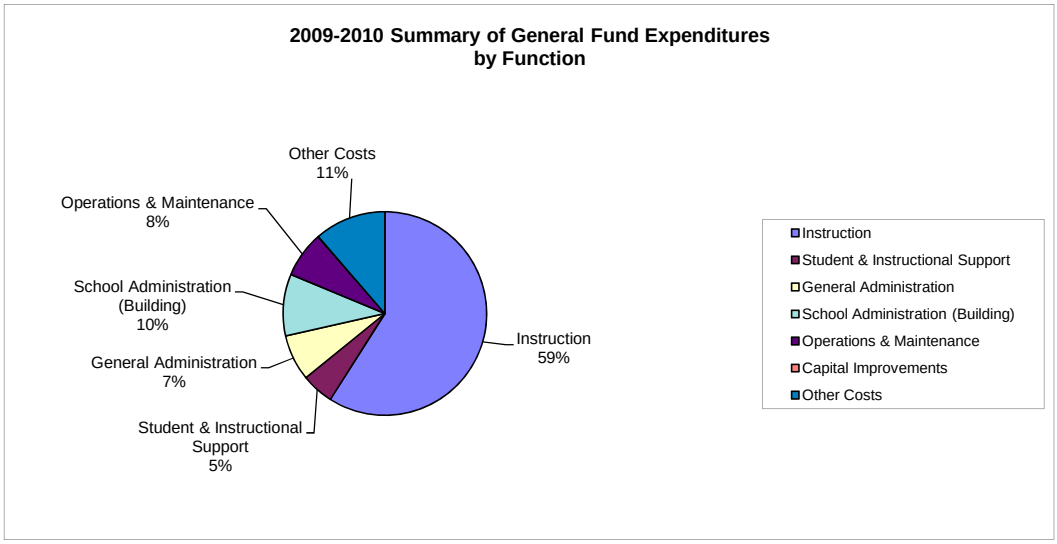


Summary of General Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	1,025,579	58%	1,081,475	59%	5%	1,111,500	59%	3%
Student & Instructional Support	110,017	6%	102,311	6%	-7%	96,515	5%	-6%
General Administration	133,578	8%	129,285	7%	-3%	137,720	7%	7%
School Administration (Building)	174,559	10%	182,383	10%	4%	185,005	10%	1%
Operations & Maintenance	124,869	7%	137,457	8%	10%	138,800	7%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	212,234	12%	189,568	10%	-11%	213,947	11%	13%
Total Expenditures	1,780,836	100%	1,822,479	100%	2%	1,883,487	100%	3%
Amount per Pupil	$5,429		$5,713		5%	$6,175		8%

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

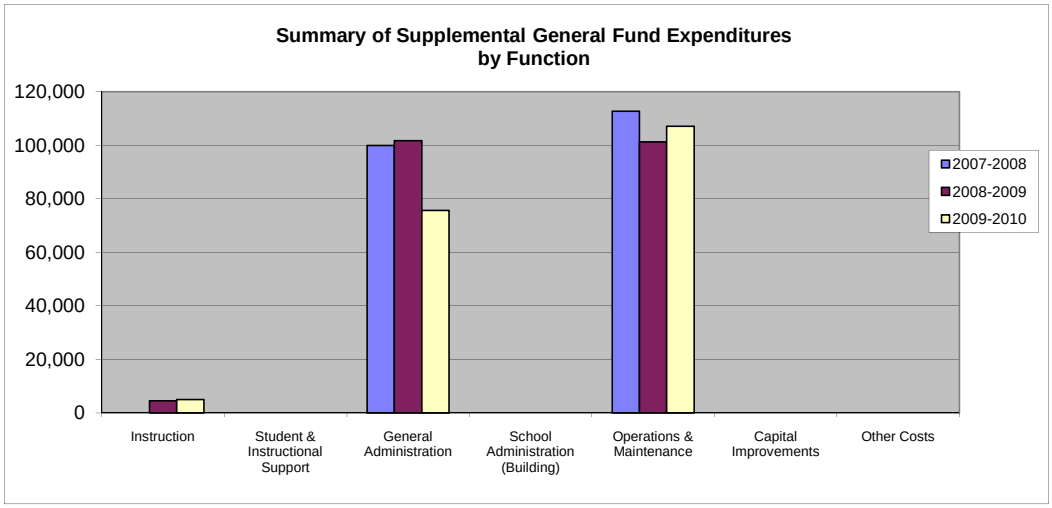


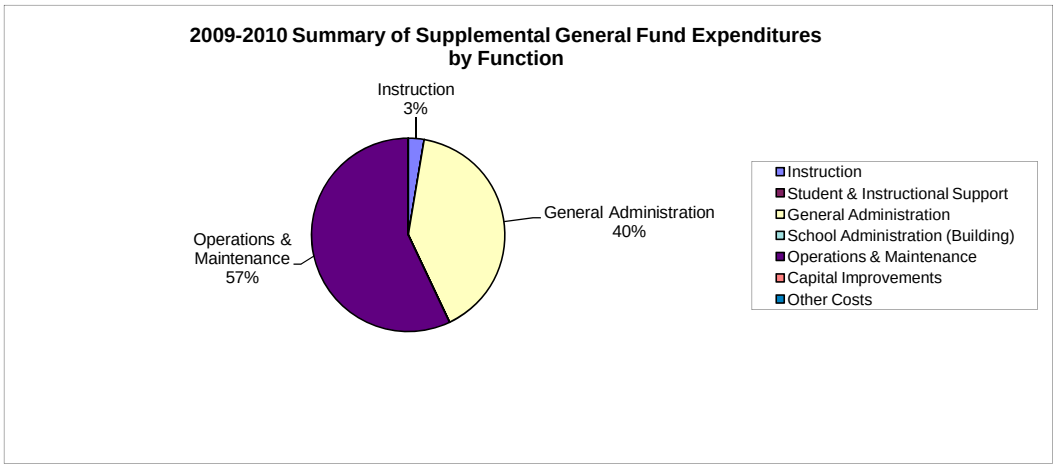


Summary of Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	0	0%	4,485	2%	0%	5,000	3%	11%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	99,804	47%	101,604	49%	2%	75,600	40%	-26%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	112,692	53%	101,118	49%	-10%	107,000	57%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	212,496	100%	207,207	100%	-2%	187,600	100%	-9%
Amount per Pupil	$648		$650		0%	$615		-5%

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



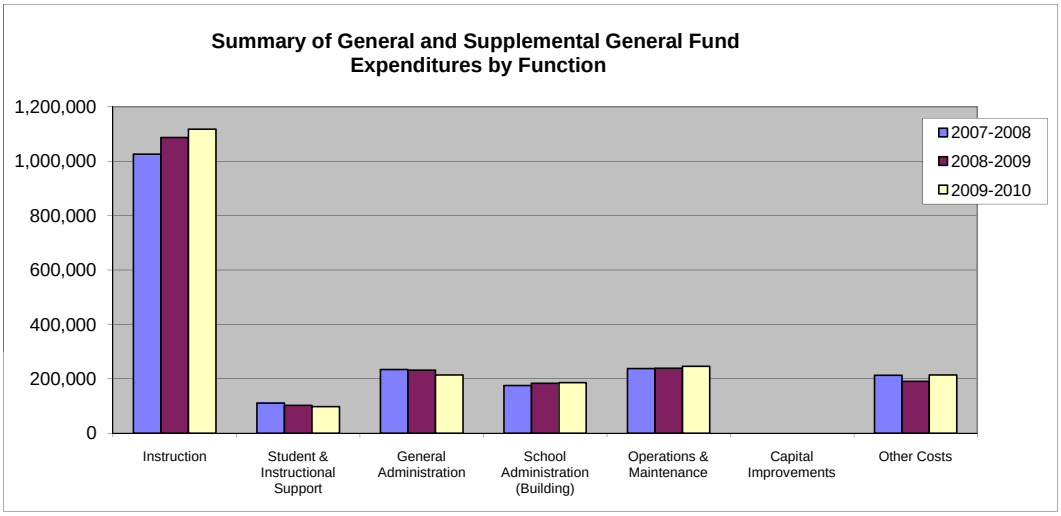


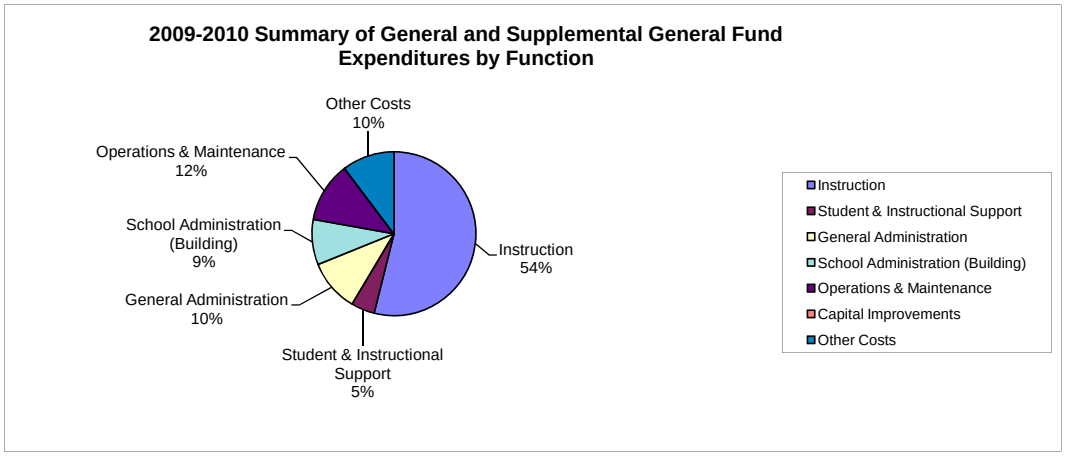
USD# 351

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	1,025,579	51%	1,085,960	54%	6%	1,116,500	54%	3%
Student & Instructional Support	110,017	6%	102,311	5%	-7%	96,515	5%	-6%
General Administration	233,382	12%	230,889	11%	-1%	213,320	10%	-8%
School Administration (Building)	174,559	9%	182,383	9%	4%	185,005	9%	1%
Operations & Maintenance	237,561	12%	238,575	12%	0%	245,800	12%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	212,234	11%	189,568	9%	-11%	213,947	10%	13%
Total Expenditures	1,993,332	100%	2,029,686	100%	2%	2,071,087	100%	2%
Amount per Pupil	$6,077		$6,363		5%	$6,790		7%

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.

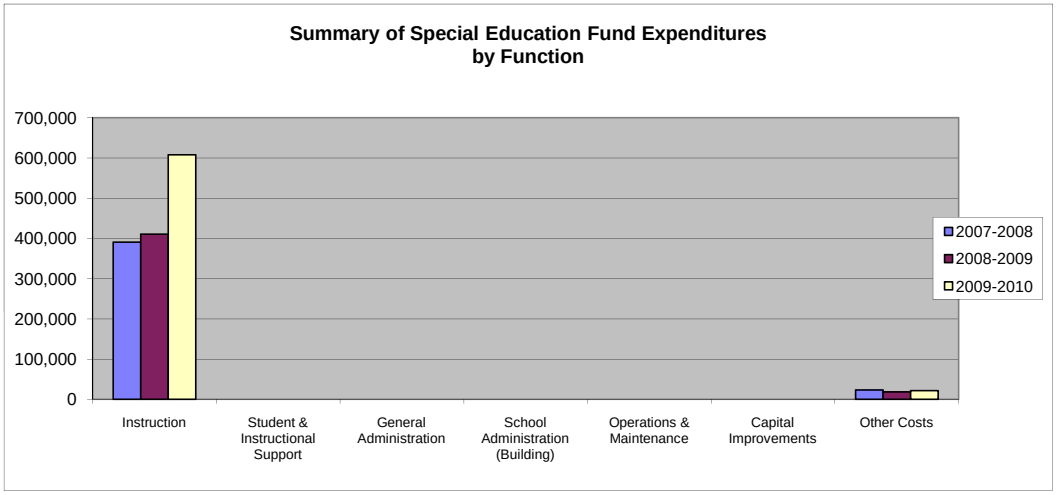


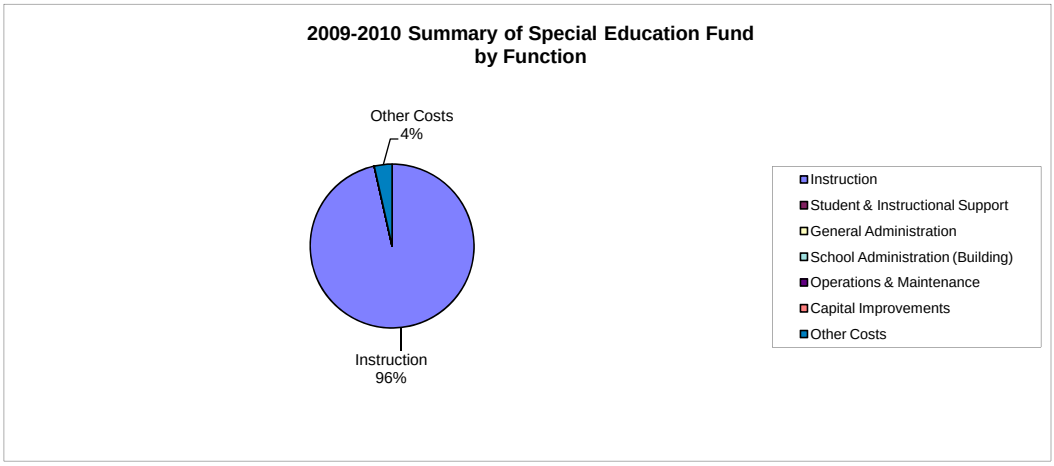


Summary of Special Education Fund by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	390,997	94%	410,580	96%	5%	608,403	96%	48%
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	23,786	6%	18,517	4%	-22%	22,250	4%	20%
Total Expenditures	414,783	100%	429,097	100%	3%	630,653	100%	47%
Amount per Pupil	$1,265		$1,345		6%	$2,068		54%

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.)

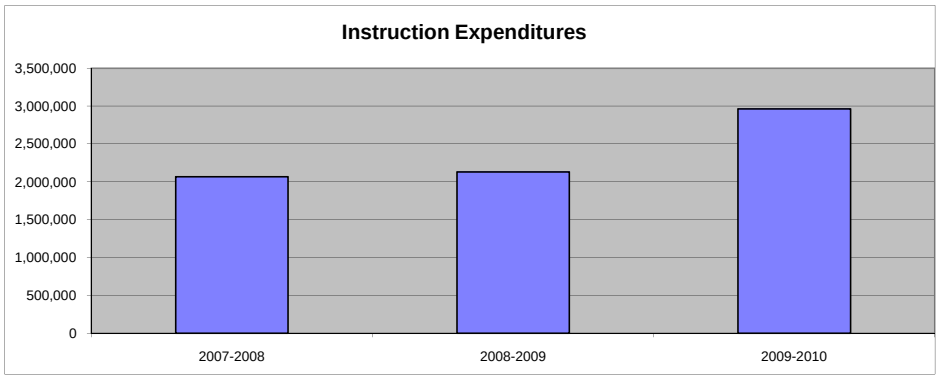


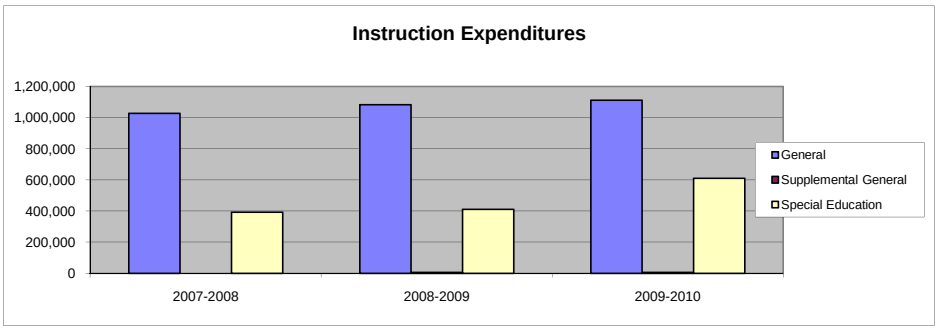


USD# 351

Instruction Expenditures (1000)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	1,025,579	1,081,475	5%	1,111,500	3%
Federal Funds	125,712	102,445	-19%	125,600	23%
Supplemental General	0	4,485	0%	5,000	11%
At Risk (4yr Old)	31,755	34,437	8%	35,000	2%
At Risk (K-12)	254,050	234,305	-8%	391,440	67%
Bilingual Education	74,403	69,620	-6%	82,000	18%
Virtual Education		0		0	0%
Capital Outlay	8,934	3,312	-63%	405,000	12128%
Driver Education	2,917	2,916	0%	19,291	562%
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	390,997	410,580	5%	608,403	48%
Cost of Living	0	0	0%	0	0%
Vocational Education	70,935	75,000	6%	75,000	0%
Gifts/Grants	0	0	0%	45	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	73,020	80,224	10%	101,884	27%
Contingency Reserve	0	6,444	0%		
Text Book & Student Material	8,086	24,653	205%		
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	2,066,388	2,129,896	3%	2,960,163	39%
Enrollment (FTE)*	328.0	319.0	-3%	305.0	-4%
Amount per Pupil	6,300	6,677	6%	9,705	45%
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	2,066,388	2,129,896	3%	2,960,163	39%





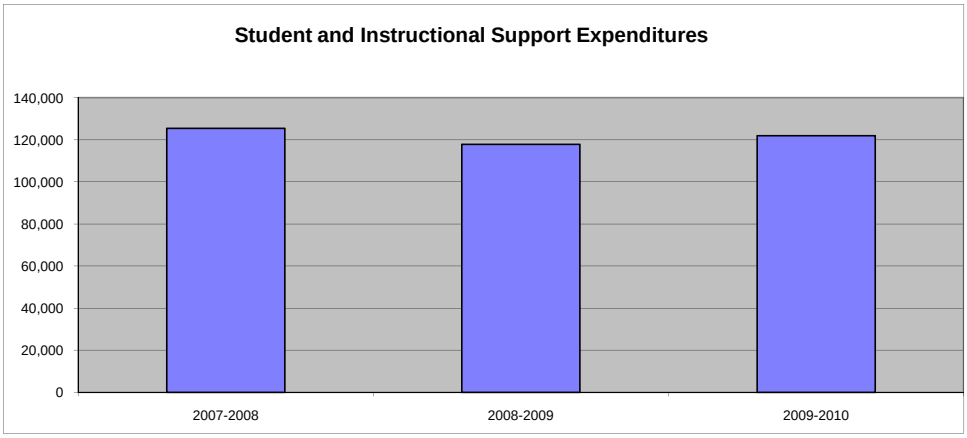
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	110,017	102,311	-7%	96,515	-6%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	6,465	6,465	0%	8,560	32%
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	5,333	7,849	47%	15,302	95%
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	3,591	1,294	-64%	1,643	27%
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	125,406	117,919	-6%	122,020	3%
Enrollment (FTE)*	328.0	319.0	-3%	305.0	-4%
Amount per Pupil	382	370	-3%	400	8%
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	125,406	117,919	-6%	122,020	3%
Amount per Pupil	$415	$395	-5%	$428	8%



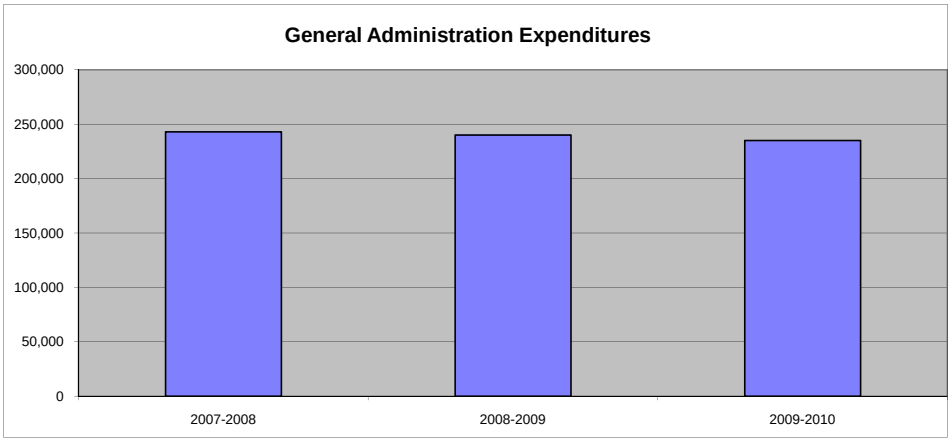
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	133,578	129,285	-3%	137,720	7%
Federal Funds	0	0	0%	0	0%
Supplemental General	99,804	101,604	2%	75,600	-26%
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	955	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	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	8,379	9,057	8%	11,502	27%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	242,716	239,946	-1%	234,822	-2%
Enrollment (FTE)*	328.0	319.0	-3%	305.0	-4%
Amount per Pupil	740	752	2%	770	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	242,716	239,946	-1%	234,822	-2%



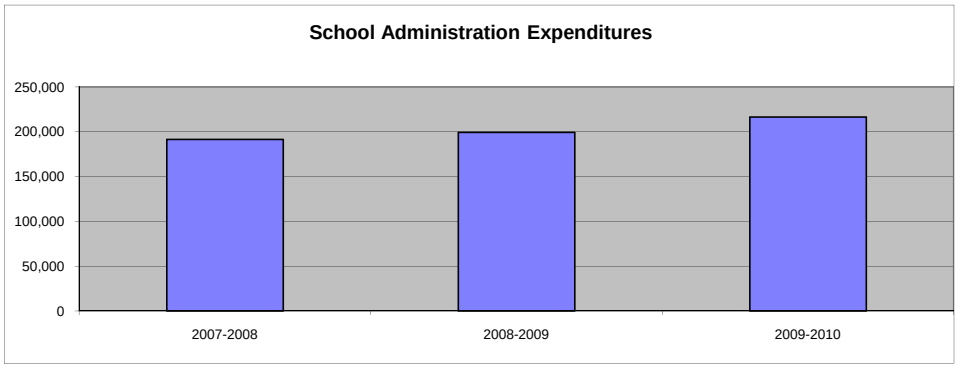
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	174,559		182,383	4%		185,005	1%
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	1,185		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	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	15,562		16,821	8%		21,363	27%
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	191,306		199,204	4%		216,368	9%
Enrollment (FTE)*	328.0		319.0	-3%		305.0	-4%
Amount per Pupil	583		624	7%		709	14%
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	191,306		199,204	4%		216,368	9%



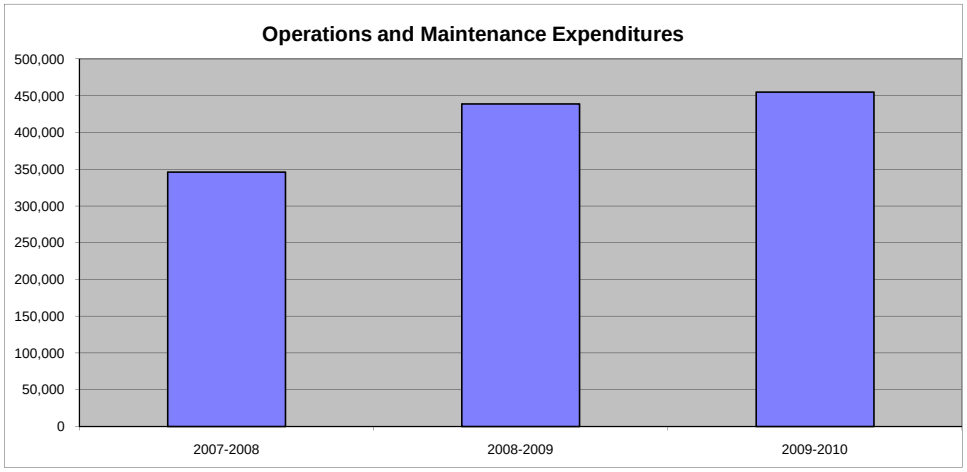
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	124,869		137,457	10%		138,800	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	112,692		101,118	-10%		107,000	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	101,481		191,032	88%		195,000	2%
Driver Training	77		180	134%		2,850	1483%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,037		1,322	27%		1,300	-2%
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	5,985		7,764	30%		9,860	27%
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	346,141		438,873	27%		454,810	4%
Enrollment (FTE)*	328.0		319.0	-3%		305.0	-4%
Amount per Pupil	1,055		1,376	30%		1,491	8%
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	346,141		438,873	27%		454,810	4%



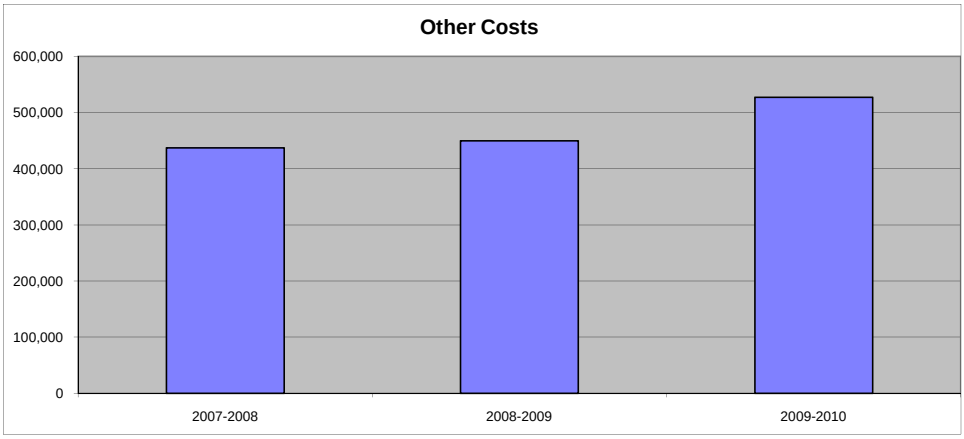
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	212,234		189,568	-11%		213,947	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	0		8,434	0%		0	-100%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	188,055		189,262	1%		272,850	44%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	23,786		18,517	-22%		22,250	20%
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	13,167		14,233	8%		18,077	27%
Contingency Reserve	0		29,973	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	437,242		449,987	3%		527,124	17%
Enrollment (FTE)*	328.0		319.0	-3%		305.0	-4%
Amount per Pupil	1,333		1,411	6%		1,728	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	437,242		449,987	3%		527,124	17%



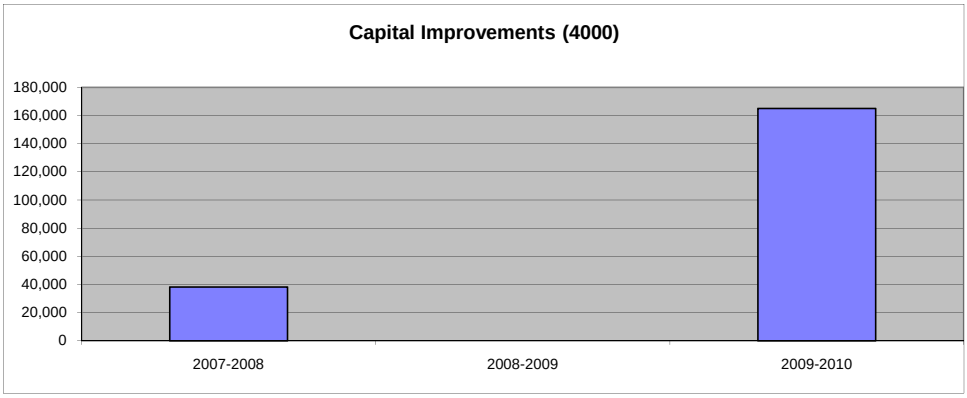
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	38,051		0	-100%		165,000	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	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	38,051		0	-100%		165,000	0%
Enrollment (FTE)*	328.0		319.0	-3%		305.0	-4%
Amount per Pupil	116		0	-100%		541	0%
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	38,051		0	-100%		165,000	0%



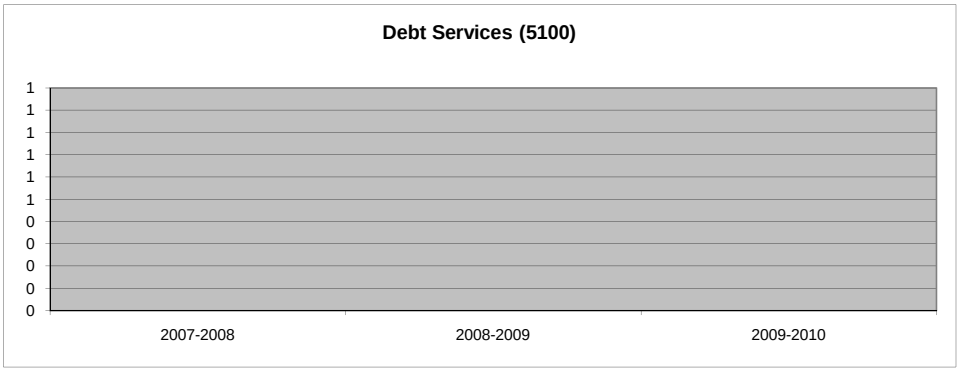
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		0	0%
Enrollment (FTE)*	328.0		319.0	-3%		305.0	-4%
Amount per Pupil	0		0	0%		0	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



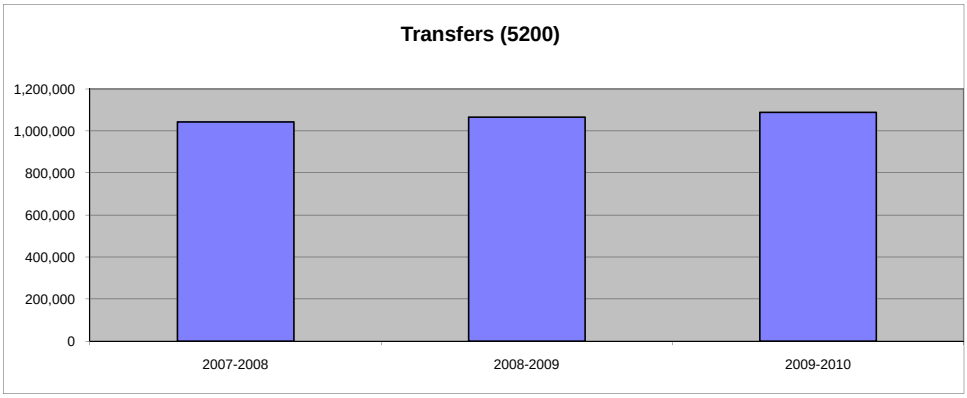
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	902,033	901,160	0%	738,000	-18%
Federal Funds	0	0	0%	0	0%
Supplemental General	140,376	163,567	17%	349,400	114%
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	1,042,409	1,064,727	2%	1,087,400	2%
Enrollment (FTE)*	328.0	319.0	-3%	305.0	-4%
Amount per Pupil	3,178	3,338	5%	3,565	7%
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	1,042,409	1,064,727	2%	1,087,400	2%



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

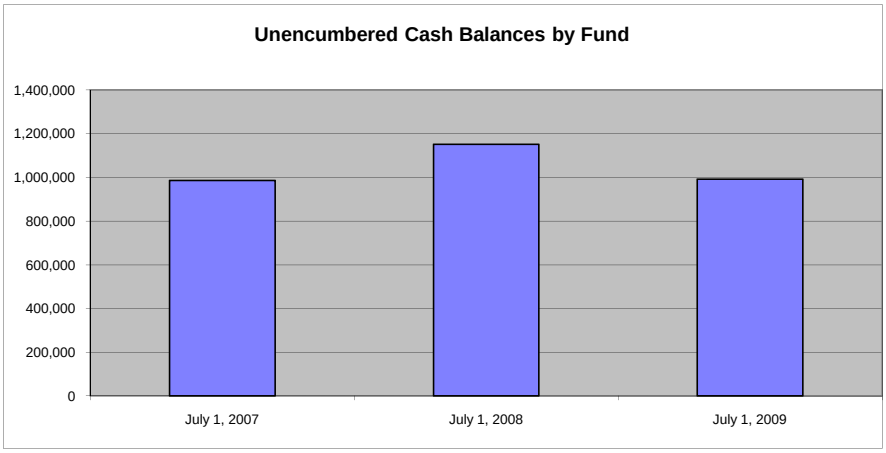
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

USD# 351

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2007	July 1, 2008	July 1, 2009
General	13,558	10,114	5,000
Federal Funds	1,005	0	0
Supplemental General	126,810	144,803	175,339
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	506,716	542,828	584,350
Driver Training	15,591	18,917	21,391
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	40,039	39,313	40,314
Professional Development	17,563	17,230	15,302
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	117,361	151,015	150,253
Cost of Living	0	0	0
Vocational Education	0	0	0
Gifts/Grants	45	45	45
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	87,651	157,651	
Text Book & Student Material	60,024	69,586	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	986,363	1,151,502	991,994
Enrollment (FTE)*	328.0	319.0	305.0
Amount per Pupil	3,007	3,610	3,252
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	986,363	1,151,502	991,994



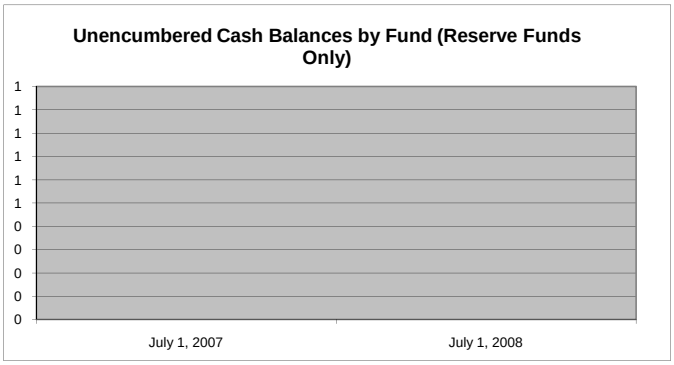
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

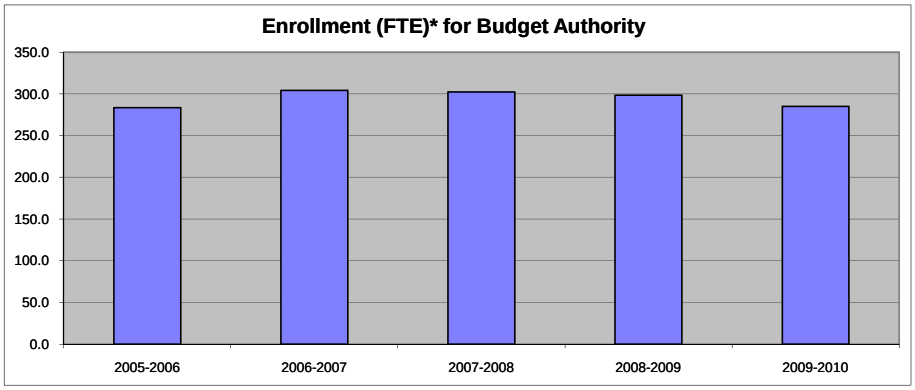


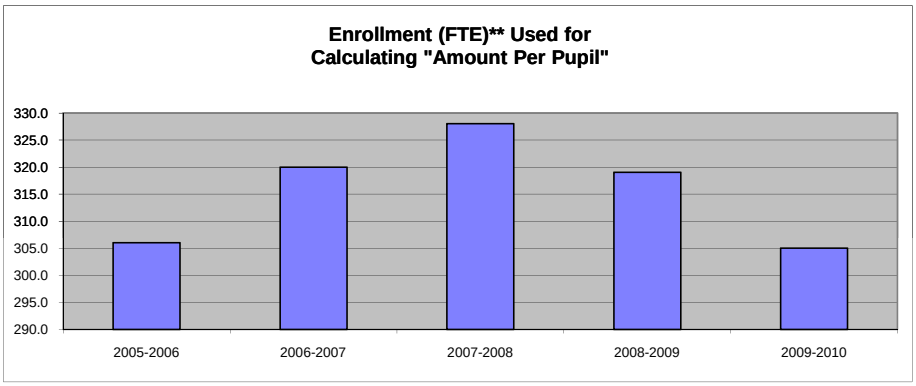
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

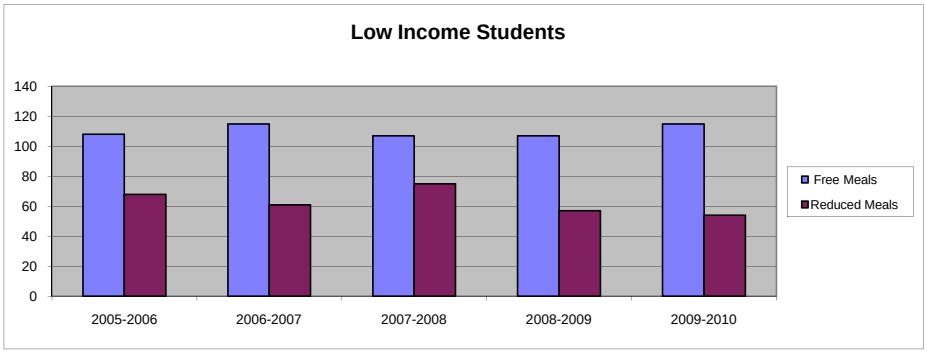
USD# 351

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)*	283.5	304.0	7%	302.1	-1%	298.4	-1%	285.0	-4%
Enrollment (FTE)**	306.0	320.0	5%	328.0	3%	319.0	-3%	305.0	-4%
Number of Students - Free Meals	108	115	6%	107	-7%	107	0%	115	7%
Number of Students - Reduced Meals	68	61	-10%	75	23%	57	-24%	54	-5%





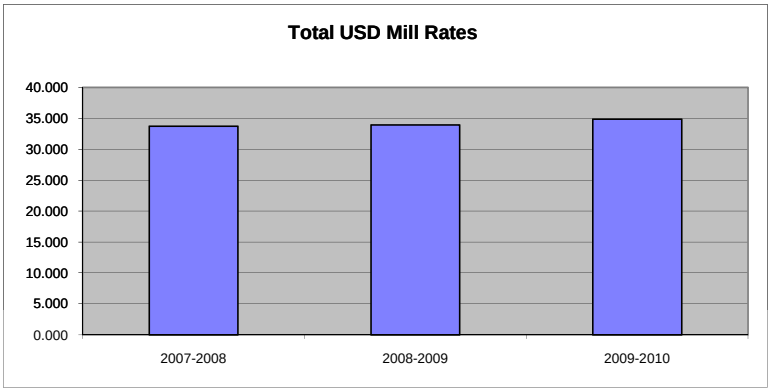


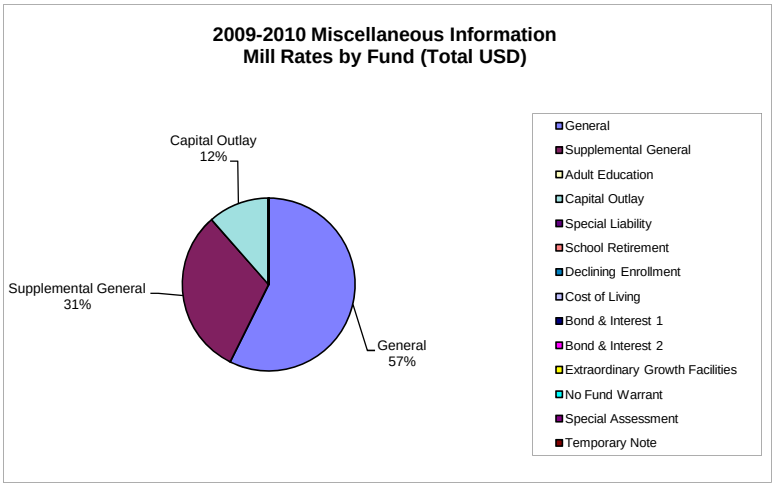
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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.

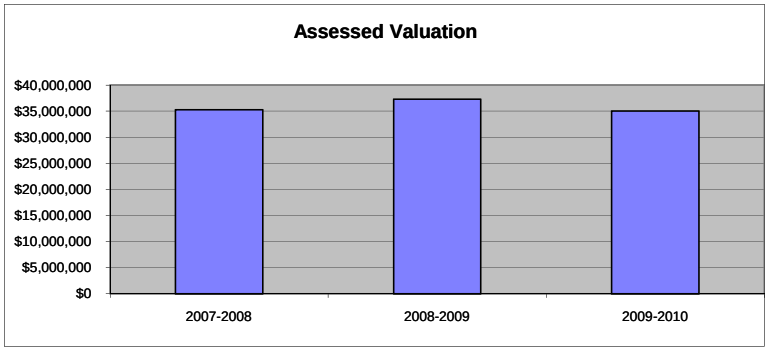
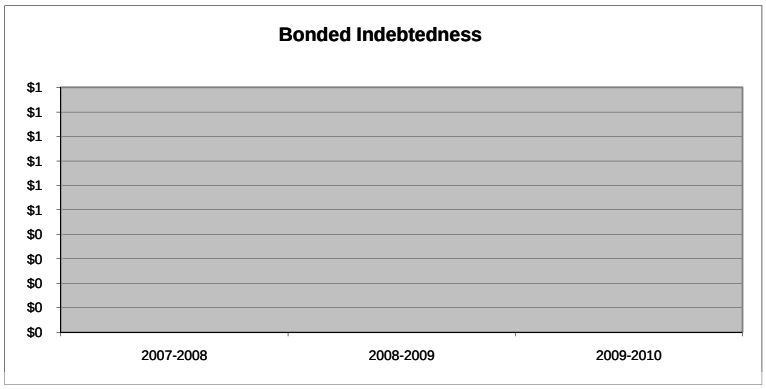
Miscellaneous Information
Mill Rates by Fund

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
General	20.000	20.000	20.000
Supplemental General	9.776	9.943	10.882
Adult Education	0.000	0.000	0.000
Capital Outlay	3.957	4.000	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	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**33.733**	**33.943**	**34.882**
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	0.989	1.000	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.989**	**1.000**	**1.000**





USD# 351

Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$35,261,302	$37,259,511	$35,013,335
Bonded Indebtedness	$0	$0	$0