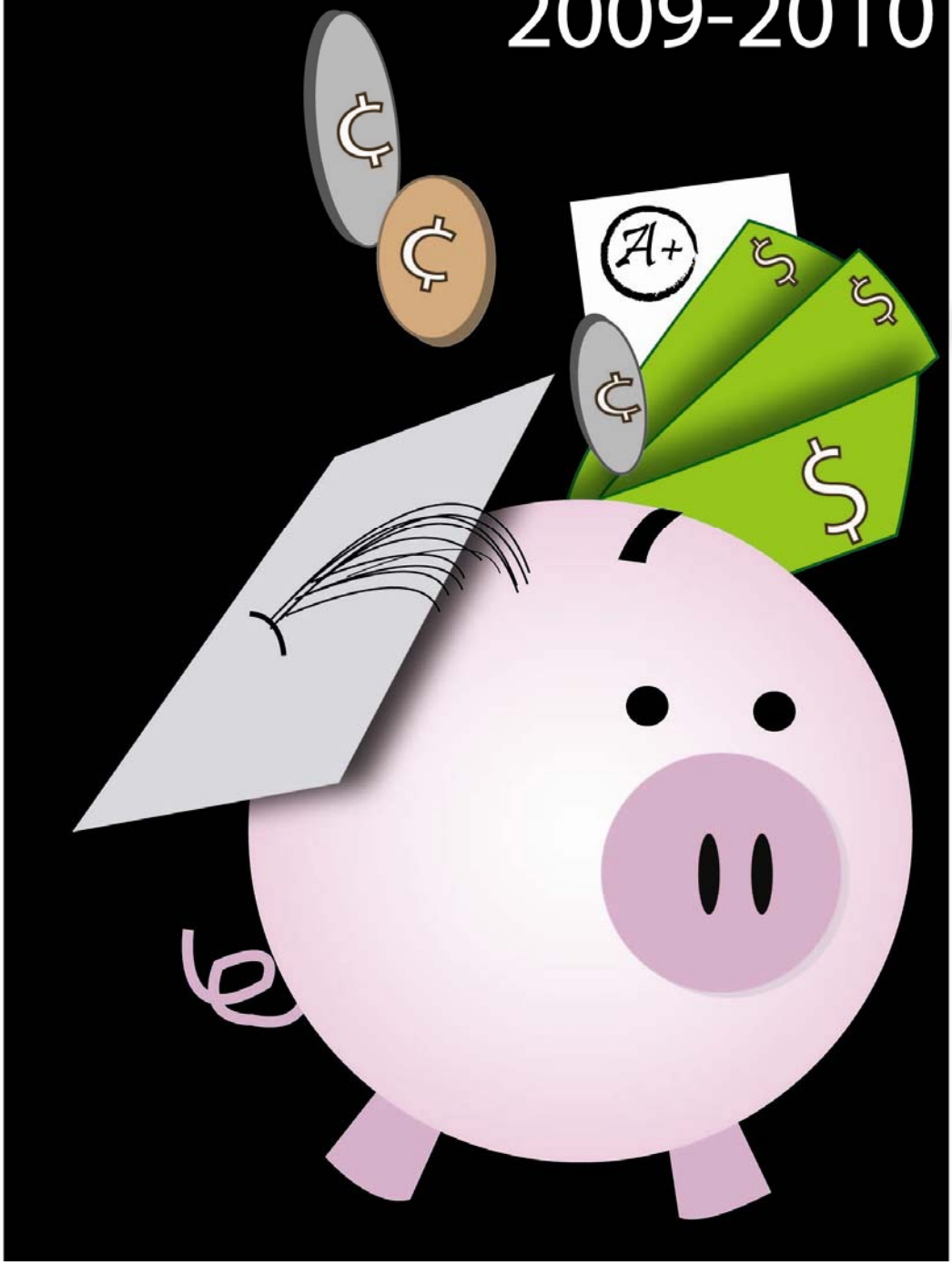
Budget Profile
2009-2010



USD 379 Clay County Schools

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 #: 379

Introduction

Clay County Unified School District No. 379 is a public school district serving the people of Clay County, Kansas, and surrounding area. It is the mission of the district to assure the opportunity for a student to develop to the highest possible level of success in enabling each person to become a coping, productive, and contributing member of our society. This mission is to be the focus of elected board members, the administration, and the instructional and support staff of our district.

Highways and access to larger metropolitan areas and the recreational areas play a key role in the economic vitality of a community. Clay County is blessed with many of these assets. Two major highways run through Clay County. These are key arteries that can serve to maintain and stimulate new business opportunities for travelers and transportation.

Clay County is close in proximity to several key attractions. The county is less than an hour drive from Kansas State University, which is a key asset. Not only does Manhattan provide employment opportunities for those who live in Clay County, but it also provides an entertainment and educational opportunities. With the national rise of both the football and basketball programs, Clay County has the ability to offer a small town atmosphere close to a nationally known college sports town. Additionally, K-State offers important educational opportunities to the residents of Clay County through on-campus or outreach programs. Clay County is also within driving distance to Junction City and Fort Riley, which has provided an economic boost to the area and has helped provide an increase in enrollment for the district. Both of these cities provide additional employment opportunities to Clay County residents. Milford Lake and Tuttle Creek Reservoir provide outstanding fishing and recreational opportunities for Clay County to go along with excellent hunting for many species of game.

Board Members

Andy Auld……..President

Steve Debenham…….Vice President

Jeff Cannizzo……Member

Mike Crimmins……Member

Brad Mason…….Member

Tom Roth……Member

Bob Wietharn……..Member

Key Staff

Superintendent: Mike Folks
Associate or Assistant Superintendents: Sherri Edmundson
Director of Special Education: Steve Joonas
Business Office Staff: Cathy Carlson
Clerk of the Board: Denise Beutler
Director of Technology: Ben Last
Director of Transportation: Mike Urban
Director of Maintenance: George Blomberg
Director of Food Service: Rose Landis

The District's Accomplishments and Challenges

Accomplishments:

Students achieve at high levels in Clay County Schools. There is high student involvement in extra-curricular activities. There is strong community support for good schools. Clay County has many assets that provide opportunities for economic development and the enhancement of community life. Multi-age grouping and small schools have positive effects in the cognitive and affective realms, including higher student achievement. Every building in the district made the "Standard of Excellence in Kansas Assessments" in at least two categories. In 2008-2009 the district made the "Standard of Excellence in Kansas Assessments" in 37 grade level classes out of 46 total opportunities. Additionally, Wakefield School was recognized by the Legislative 2010 Commission as having the most improved test scores among small rural schools in the state and Longford Elementary School was awarded the prestigious Governors Award for being one of the top 5% of schools in the state in academic performance related to the Kansas Assessments for the third consecutive year.

District "students" that did not meet proficiency on the "Kansas Assessments" dropped drastically from 123 in 2006-2007 to 65 in 2007-2008 and 60 in 2008-2009. This indicates that less than 5% of the district's 1400 students did not reach proficiency or better stated would indicate 95% of all students in USD 379 reached proficiency on the state mandated test.

The district has evaluated its technology infrastructure and is in the process of bringing it up to date. When the plan is completely implemented the plan will meet the district's needs for several years. The Interactive Television Rooms have been updated through grants, which will allow the district to communicate with schools throughout the state of Kansas and the world. Mobile Carts with student laptops for every building will replace the old mobile carts in 2008-2009. Laptop computers were purchased for every teacher in the district to start the year in 2006-2007. Technology infrastructure was greatly improved with the BOE approval of increasing the amount of Bandwidth available through our WAN and each building was wireless capable by the start of the 2007-2008 school year. Additionally, the district technology committee continues to research and pursue a 1on1 Laptop Learning initiative for the future. However, the current budget cuts have put the 1 on 1 Laptop Learning initiative on hold for at least one additional year.

Currently, an FTE Instructional Building Budget is used throughout the district. Since its induction in 2005, the district has been able to increase cash carry-over amounts in most carry-over funds, meeting the goals established by the BOE in Capital Outlay, which is currently over $800,000 and carry-over approximately 11% of its audited budget. For this year, 2009-2010, the district has increased the LOB by $100,000 to try and make-up for an estimated $300,000 to $400,000 loss in the general fund budget. This increase in the LOB increased the total mill levy rate for the district by approximately 2.5 mills. This is the first time in 5 years the district has increased the total mill levy rate. The main reason for the change is loss of state aid in the general fund and a drop in assessed valuation in the district by approximately $300,000 for the 2009-2010 school year. Nevertheless, USD 379 continues to have one of the lowest mill levy rates in the area and appears to continue to be in the bottom 25% in the state of Kansas.

Salaries have been increased for all employees over the last four years. The base pay plus fringe for a beginning teacher has gone from $30,000 in 2004-2005 to $37,568 in 2009-2010 or approximately 25% increase. The average teacher salary has increased from $38,157 in 2004-2005 to an estimated $45,937 in 2009-2010, for an increase of approximately 20%. Classified salaries have been increased from an average of $21,849 in 2004-2005 to an estimated $26,065, which emulates other salary increases at approximately 20%. Administrative salaries have increased from an average of $60,844 in 2004-2005 to an estimated $68,815 or approximately 13% in 2009-2010.

Standard and Poor did an audit of all school districts in the state in 2006-2007 and then rated each districts efficiency comparing cost per pupil to achievement results. USD #379 was rated in the top third of all districts in the state of Kansas.

The district voluntarily underwent an Efficiency Review Study in 2006-2007. This study was commissioned and funded by legislators in 2004. The following four protocol areas were studied by an outside group of professionals: 1) Leadership 2) Curriculum/Learning 3) Facilities Management and 4) Human Resources. This study provided goal setting opportunities for the board with several changes currently being implemented and others still being considered.

A “New Teacher Academy” was introduced in 2006-2007 and will be greatly improved with the addition of a paid “Mentoring Program” which will work collaboratively with our New Teacher Academy.

Challenges:

Budgeting for the 2009-2010 school year will be a major challenge for USD 379 and many if not all schools across the state. With the economic recession and legislative action resulting in a reduction of general fund authority of approximately $400,000 less this year, the district will be cutting spending in every possible area. Such things as instructional supplies, in-service training, and hiring support staff have been and will continue to be reduced. In anticipation of the reduction of resources the district did not replace three teachers that retired and saved FTE by placing three Longford teachers in other vacant positions. This action resulted in a savings of approximately $225,000, to go along with the additional savings of closing Longford School, totaling almost $400,000 in savings for the 2009-2010 school year.

Another major challenge for the district was a large increase to our Health Insurance Premiums. Blue Cross and Blue Shield costs went up 16% for the upcoming year resulting in an estimated $166,000 increase, which is very difficult to provide when the general fund budget has been reduced by at least $300,000!

Since the 1996-1997 school year, total enrollment in the district has declined by approximately 350 students. This decrease in the number of students has resulted in a loss of state funding for U.S.D. 379 schools, which in turn necessitated an increase in the local option budget from $0 in 1995-96 to $2,550,000 for the 2009-2010 school year. Part of the increase in the local option budget was the result of the board of education's decision to include $250,000 of capital expenditures to this budget. This allows the district to receive state aid at 52% for these expenditures.

These financial concerns coupled with the desire to provide a quality education for all students has created a dilemma for Clay County U.S.D. 379 schools. The district currently supports six attendance centers. Four attendance centers are located in the town of Clay Center: Garfield Elementary, Lincoln Elementary, Clay Center Community Middle School, and Clay Center Community High School. Wakefield, which is located approximately 19 miles southeast of Clay Center, is the home of Wakefield Elementary and Wakefield High School. Longford Elementary closed at the end of the 2008-2009 school year as a result of board of education action and will mark the third outlying rural elementary school to be closed in the last 6 years. The district's unique configuration requires resources to be stretched across the two communities and complicates decision-making about equitable resource allocation; however, this has been greatly improved by the implementation of the FTE building budget.

Additionally, like most Kansas school districts, teacher retirements and the shortage of teachers has been and will continue to be a big challenge. In 2006-2007, the district had 12 certified retirements and it is estimated 8 to 10 teachers will retire each year for the next five years. There will be 18 new certified employees starting the year in 2009-2010, including special education and administrative staff. USD 379 will continue to focus on staff recruitment and retention over the next 5 plus years.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
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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)

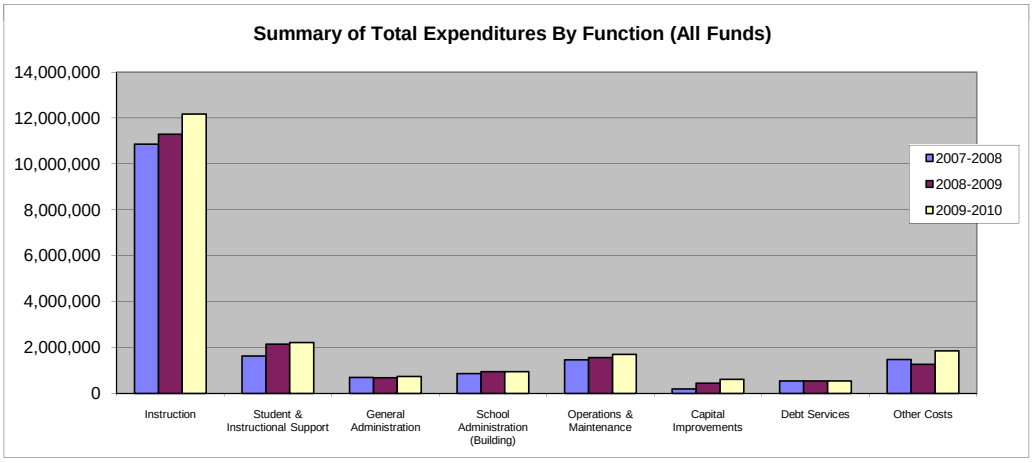
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	10,858,180	61%	11,288,754	60%	4%	12,160,026	59%	8%
Student & Instructional Support	1,628,297	9%	2,145,035	11%	32%	2,207,991	11%	3%
General Administration	695,954	4%	674,579	4%	-3%	739,035	4%	10%
School Administration (Building)	861,812	5%	941,366	5%	9%	940,772	5%	0%
Operations & Maintenance	1,453,918	8%	1,553,886	8%	7%	1,689,579	8%	9%
Capital Improvements	193,686	1%	441,496	2%	128%	606,667	3%	37%
Debt Services	537,206	3%	535,747	3%	0%	533,518	3%	0%
Other Costs	1,466,872	8%	1,258,411	7%	-14%	1,841,074	9%	46%
Total Expenditures	17,695,925	100%	18,839,274	100%	6%	20,718,662	100%	10%
Amount per Pupil	$12,974		$13,711		6%	$15,014		9%

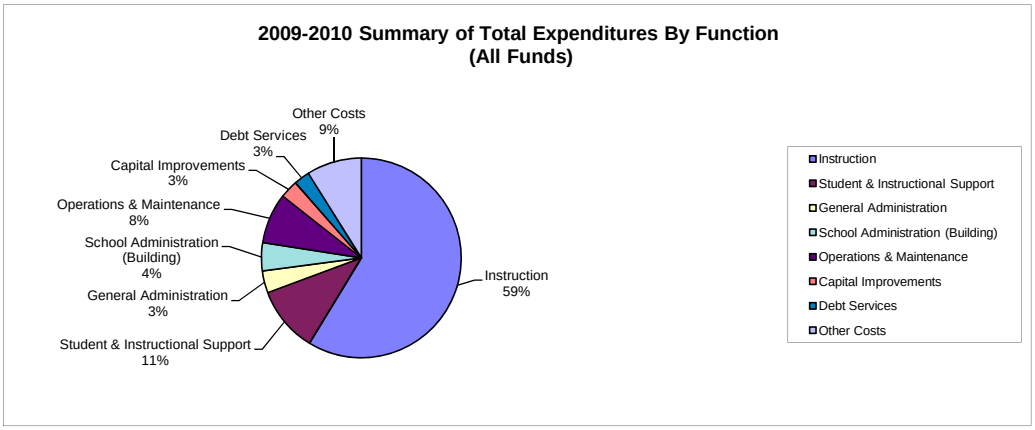
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

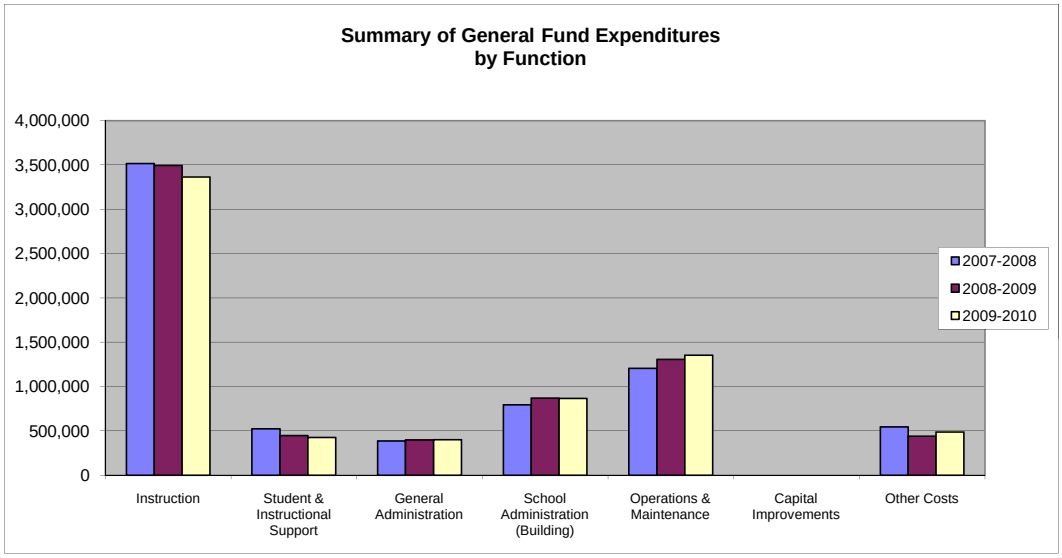


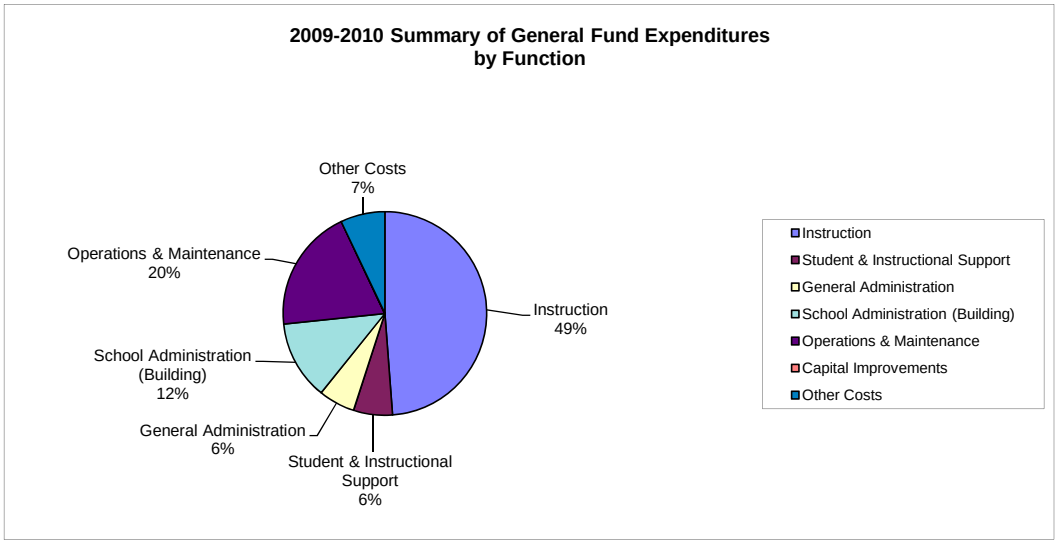


Summary of General Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	3,513,591	51%	3,492,409	50%	-1%	3,361,350	49%	-4%
Student & Instructional Support	521,134	7%	446,013	6%	-14%	425,500	6%	-5%
General Administration	384,679	6%	396,680	6%	3%	399,000	6%	1%
School Administration (Building)	792,919	11%	867,599	12%	9%	863,500	13%	0%
Operations & Maintenance	1,202,590	17%	1,306,153	19%	9%	1,350,500	20%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	542,414	8%	437,668	6%	-19%	486,800	7%	11%
Total Expenditures	6,957,327	100%	6,946,522	100%	0%	6,886,650	100%	-1%
Amount per Pupil	$5,101		$5,056		-1%	$4,990		-1%

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

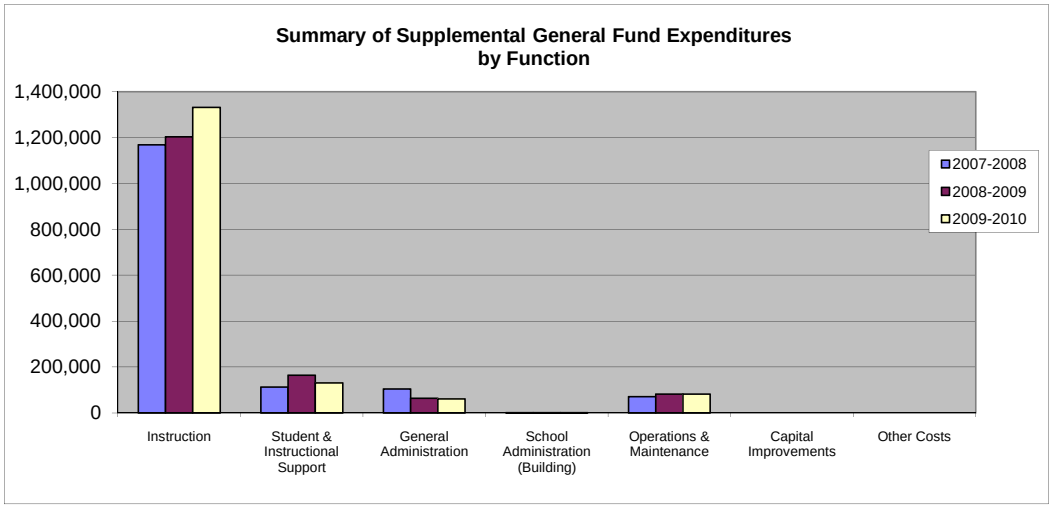


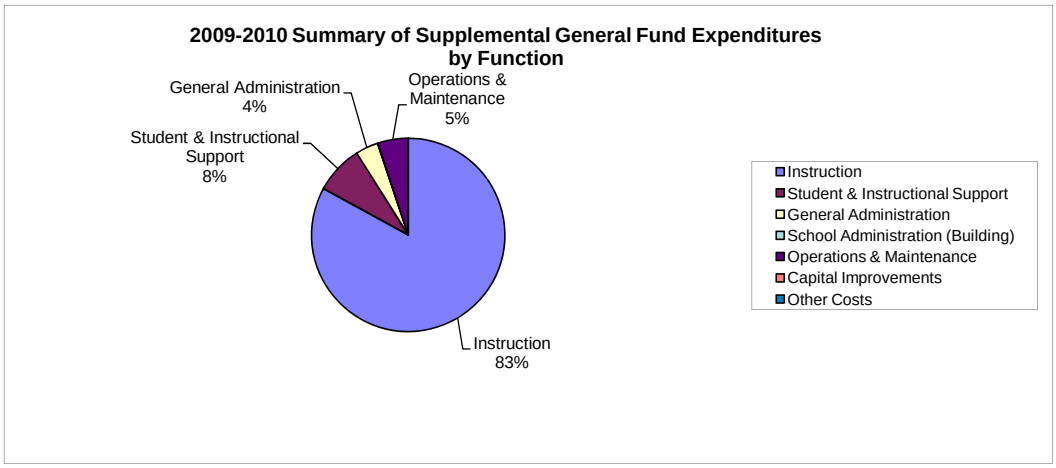


Summary of Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	1,168,364	80%	1,203,144	80%	3%	1,331,500	83%	11%
Student & Instructional Support	112,155	8%	163,235	11%	46%	130,000	8%	-20%
General Administration	103,678	7%	63,798	4%	-38%	60,500	4%	-5%
School Administration (Building)	1,184	0%	970	0%	-18%	1,101	0%	14%
Operations & Maintenance	70,448	5%	81,399	5%	16%	81,899	5%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,455,829	100%	1,512,546	100%	4%	1,605,000	100%	6%
Amount per Pupil	$1,067		$1,101		3%	$1,163		6%

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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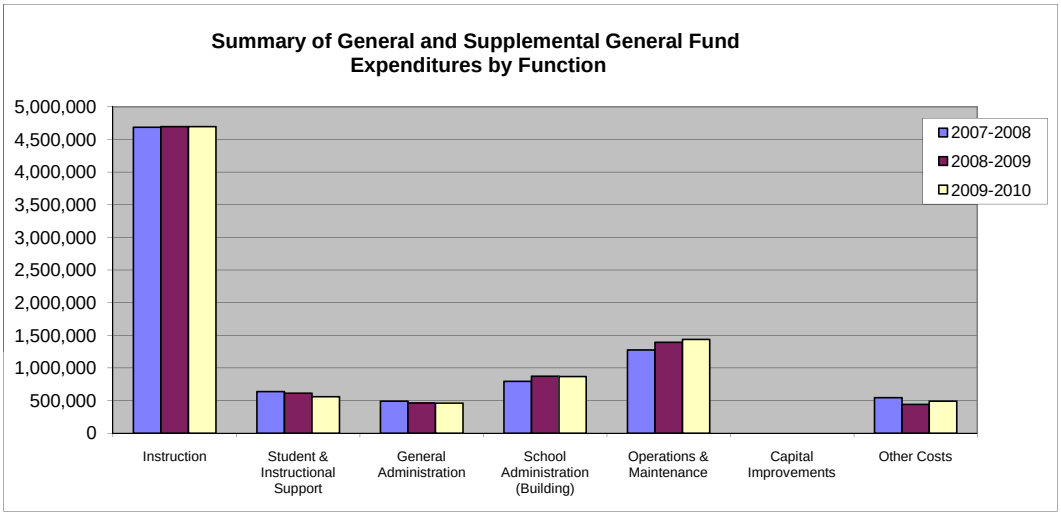
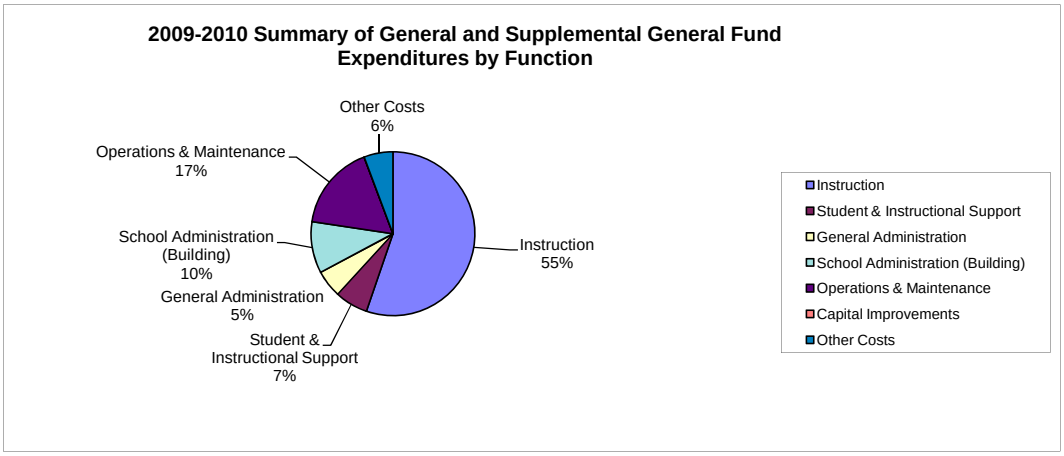
Summary of General and Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	4,681,955	56%	4,695,553	56%	0%	4,692,850	55%	0%
Student & Instructional Support	633,289	8%	609,248	7%	-4%	555,500	7%	-9%
General Administration	488,357	6%	460,478	5%	-6%	459,500	5%	0%
School Administration (Building)	794,103	9%	868,569	10%	9%	864,601	10%	0%
Operations & Maintenance	1,273,038	15%	1,387,552	16%	9%	1,432,399	17%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	542,414	6%	437,668	5%	-19%	486,800	6%	11%
Total Expenditures	8,413,156	100%	8,459,068	100%	1%	8,491,650	100%	0%
Amount per Pupil	$6,168		$6,157		0%	$6,153		0%

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.

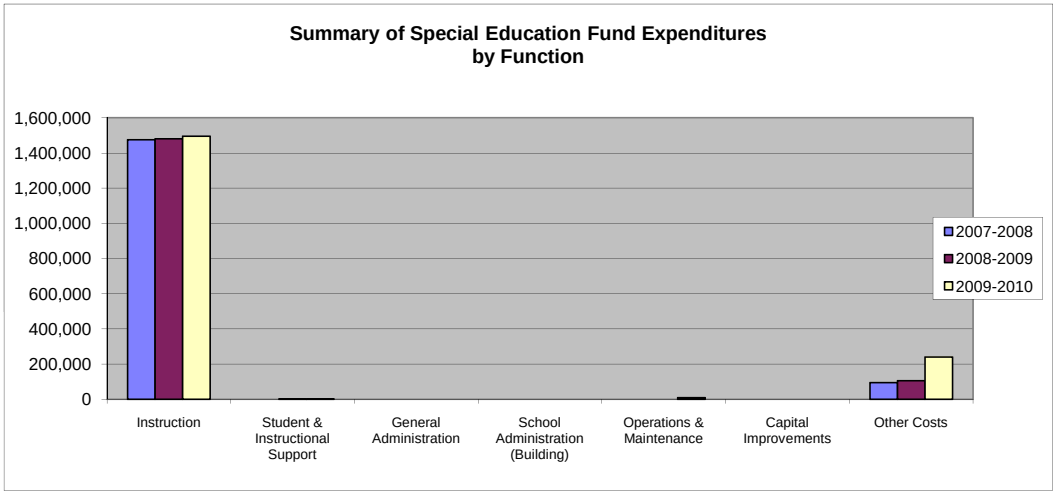


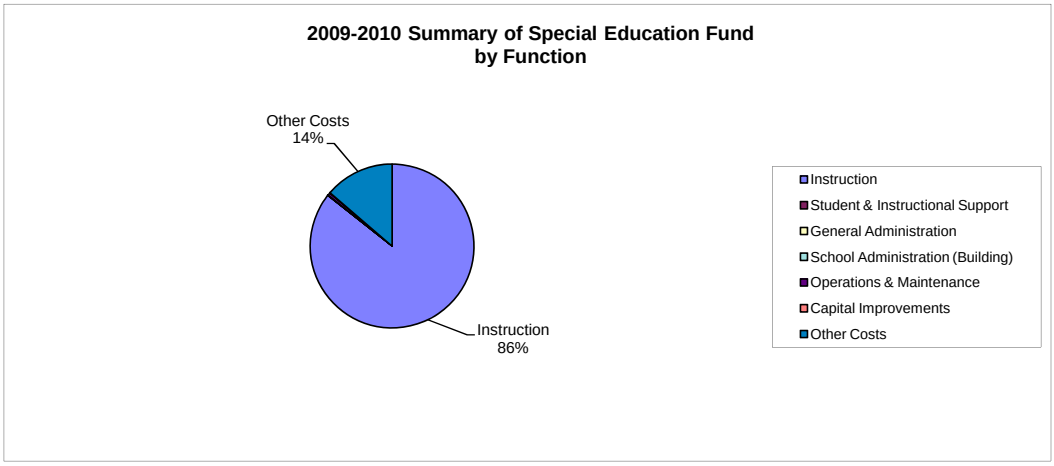


Summary of Special Education Fund by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	1,474,781	94%	1,481,592	93%	0%	1,496,105	86%	1%
Student & Instructional Support	0	0%	913	0%	0%	1,000	0%	10%
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%	10,000	1%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	95,325	6%	106,403	7%	12%	240,100	14%	126%
Total Expenditures	1,570,106	100%	1,588,908	100%	1%	1,747,205	100%	10%
Amount per Pupil	$1,151		$1,156		0%	$1,266		9%

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.)

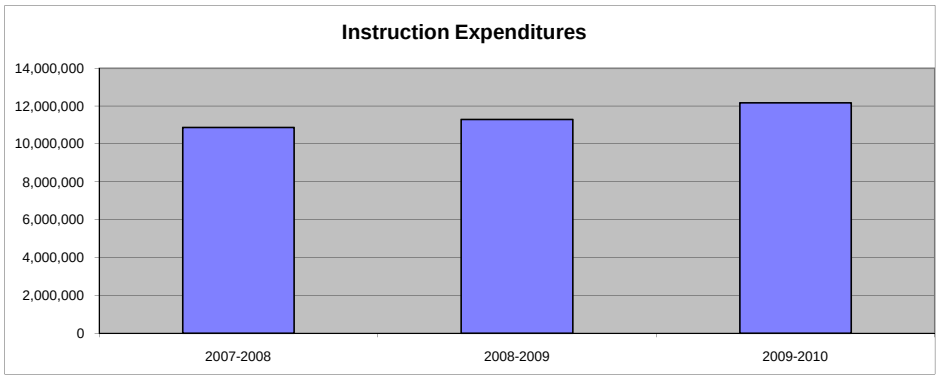


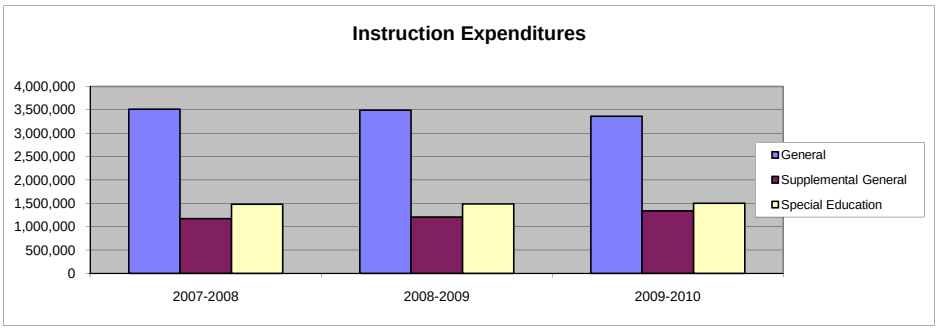


USD# 379

Instruction Expenditures (1000)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	3,513,591	3,492,409	-1%	3,361,350	-4%
Federal Funds	275,938	249,212	-10%	318,115	28%
Supplemental General	1,168,364	1,203,144	3%	1,331,500	11%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	481,933	688,403	43%	887,790	29%
Bilingual Education	7,775	13,124	69%	22,601	72%
Virtual Education		0		0	0%
Capital Outlay	125,005	6,012	-95%	150,000	2395%
Driver Education	19,205	6,994	-64%	16,600	137%
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	39,887	15,923	-60%	30,600	92%
Special Education	1,474,781	1,481,592	0%	1,496,105	1%
Cost of Living	0	0	0%	0	0%
Vocational Education	400,433	412,471	3%	556,663	35%
Gifts/Grants	2,181	12,230	461%	9,460	-23%
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	458,777	492,100	7%	626,897	27%
Contingency Reserve	36,643	0	-100%		
Text Book & Student Material	13,298	39,731	199%		
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	8,017,811	8,113,345	1%	8,807,681	9%
Enrollment (FTE)*	1,364.0	1,374.0	1%	1,380.0	0%
Amount per Pupil	5,878	5,905	0%	6,382	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	2,840,369	3,175,409	12%	3,352,345	6%
TOTAL	10,858,180	11,288,754	4%	12,160,026	8%





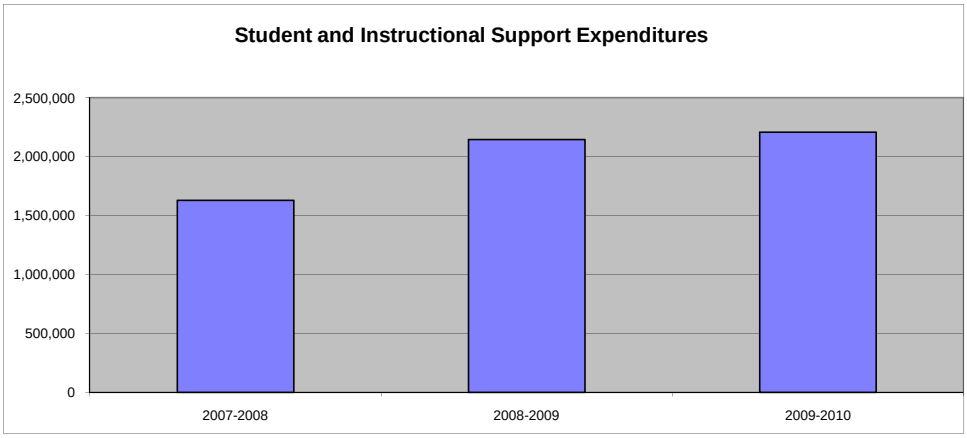
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	521,134	446,013	-14%	425,500	-5%
Federal Funds	8,830	202,514	2193%	137,600	-32%
Supplemental General	112,155	163,235	46%	130,000	-20%
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	14,688	4,600	-69%	100,000	2074%
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	31,411	26,280	-16%	40,395	54%
Parent Education Program	102,986	104,801	2%	113,201	8%
Summer School	0	0	0%	0	0%
Special Education	0	913	0%	1,000	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	37,039	22,997	-38%	50,000	117%
Gifts/Grants	5,513	5,525	0%	0	-100%
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	51,617	78,451	52%	86,295	10%
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	885,373	1,055,329	19%	1,083,991	3%
Enrollment (FTE)*	1,364.0	1,374.0	1%	1,380.0	0%
Amount per Pupil	649	768	18%	786	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	742,924	1,089,706	47%	1,124,000	3%
TOTAL	1,628,297	2,145,035	32%	2,207,991	3%
Amount per Pupil	$1,202	$1,579	31%	$1,607	2%



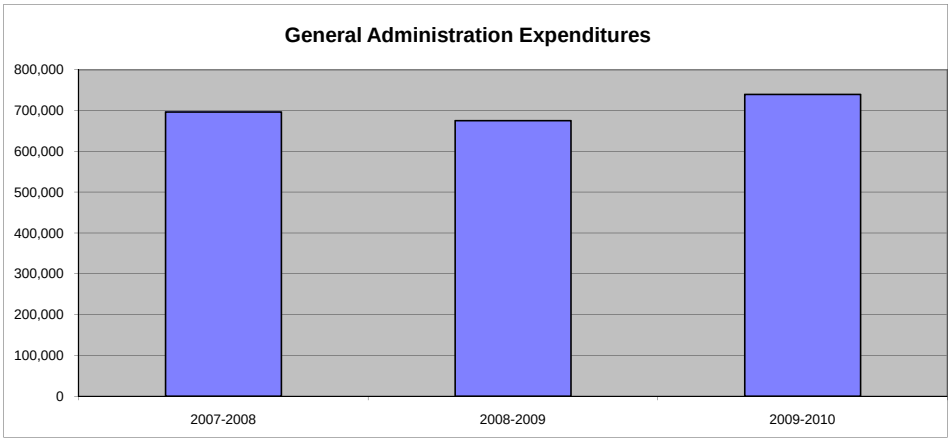
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	384,679	396,680	3%	399,000	1%
Federal Funds	7,696	1,939	-75%	2,000	3%
Supplemental General	103,678	63,798	-38%	60,500	-5%
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	41,697	0	-100%	50,000	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	19,374	21,396	10%	23,535	10%
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	557,124	483,813	-13%	535,035	11%
Enrollment (FTE)*	1,364.0	1,374.0	1%	1,380.0	0%
Amount per Pupil	408	352	-14%	388	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	138,830	190,766	0%	204,000	7%
TOTAL	695,954	674,579	-3%	739,035	10%



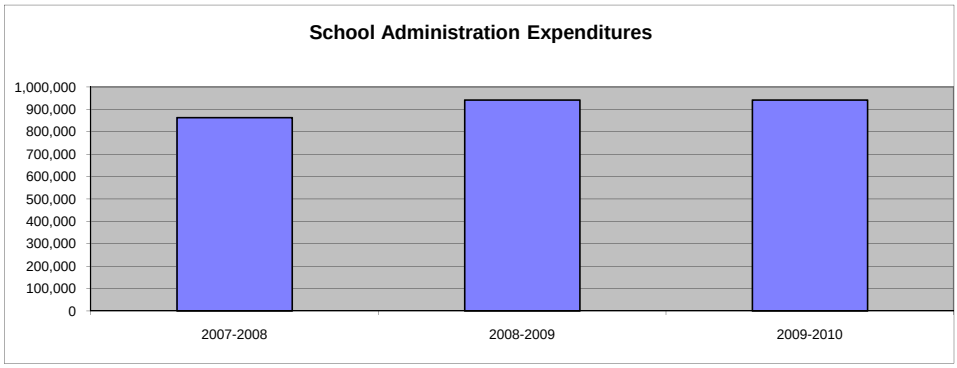
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	792,919		867,599	9%		863,500	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,184		970	-18%		1,101	14%
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	38,755		42,791	10%		47,070	10%
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	832,858		911,360	9%		911,671	0%
Enrollment (FTE)*	1,364.0		1,374.0	1%		1,380.0	0%
Amount per Pupil	611		663	9%		661	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	28,954		30,006	4%		29,101	-3%
TOTAL	861,812		941,366	9%		940,772	0%



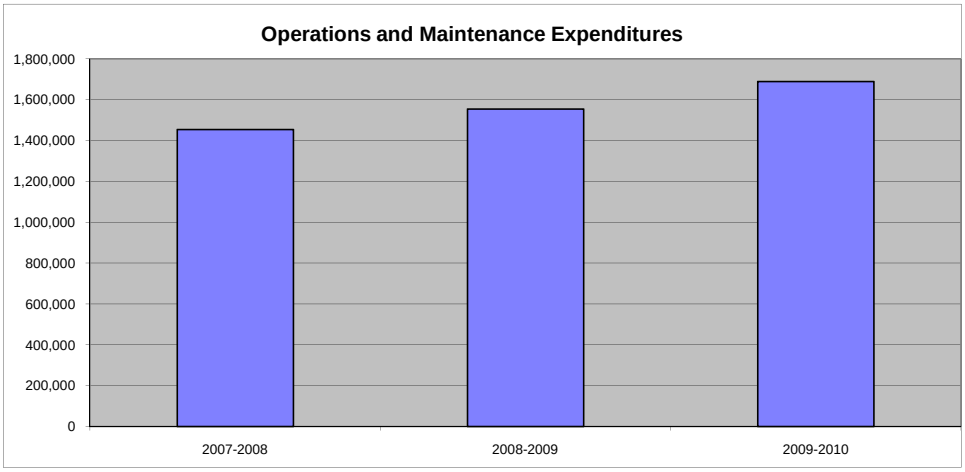
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	1,202,590		1,306,153	9%		1,350,500	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	70,448		81,399	16%		81,899	1%
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	52,013		70,482	36%		75,000	6%
Driver Training	5,455		5,196	-5%		46,500	795%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	41,846		29,334	-30%		43,800	49%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		991	0%		10,500	960%
Special Education	0		0	0%		10,000	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	32,301		28,528	-12%		31,380	10%
Contingency Reserve	27,560		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	1,432,213		1,522,083	6%		1,649,579	8%
Enrollment (FTE)*	1,364.0		1,374.0	1%		1,380.0	0%
Amount per Pupil	1,050		1,108	6%		1,195	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	21,705		31,803	47%		40,000	26%
TOTAL	1,453,918		1,553,886	7%		1,689,579	9%



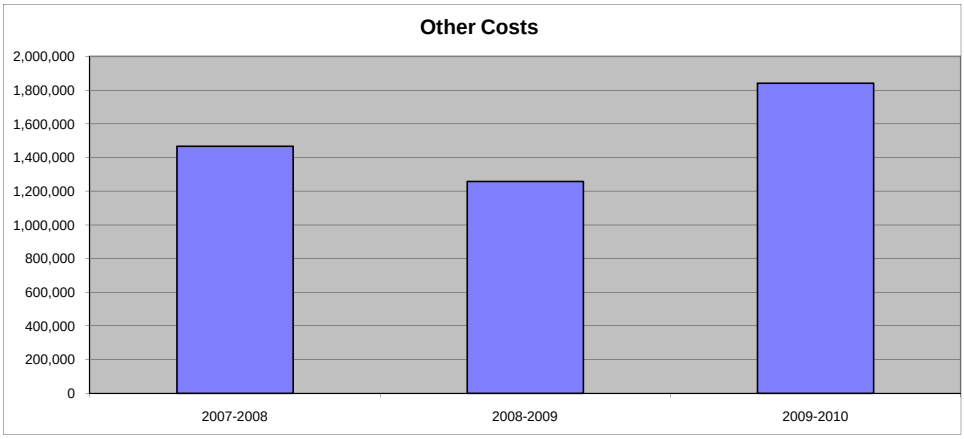
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	542,414		437,668	-19%		486,800	11%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education			0			0	0%
Capital Outlay	136,467		12,450	-91%		200,000	1506%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	593,227		651,968	10%		859,261	32%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	95,325		106,403	12%		240,100	126%
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	45,208		49,922	10%		54,913	10%
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	1,412,641		1,258,411	-11%		1,841,074	46%
Enrollment (FTE)*	1,364.0		1,374.0	1%		1,380.0	0%
Amount per Pupil	1,036		916	-12%		1,334	46%
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	54,231		0	-100%		0	0%
TOTAL	1,466,872		1,258,411	-14%		1,841,074	46%



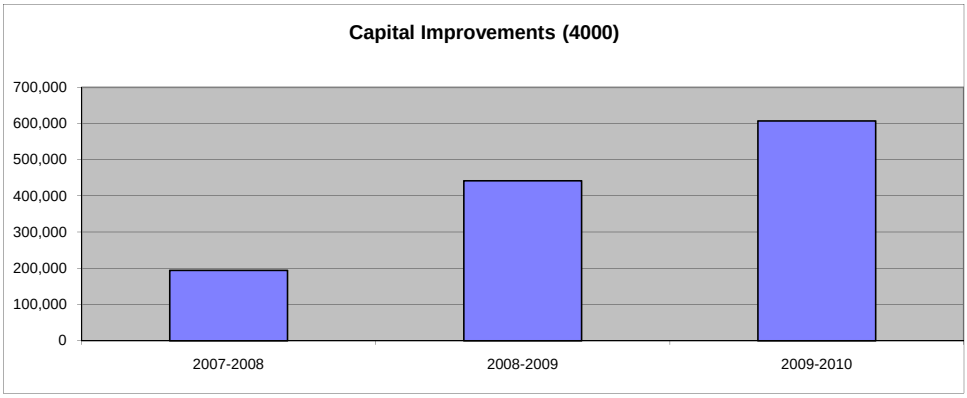
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	193,686		441,496	128%		606,667	37%
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	193,686		441,496	128%		606,667	37%
Enrollment (FTE)*	1,364.0		1,374.0	1%		1,380.0	0%
Amount per Pupil	142		321	126%		440	37%
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	193,686		441,496	128%		606,667	37%



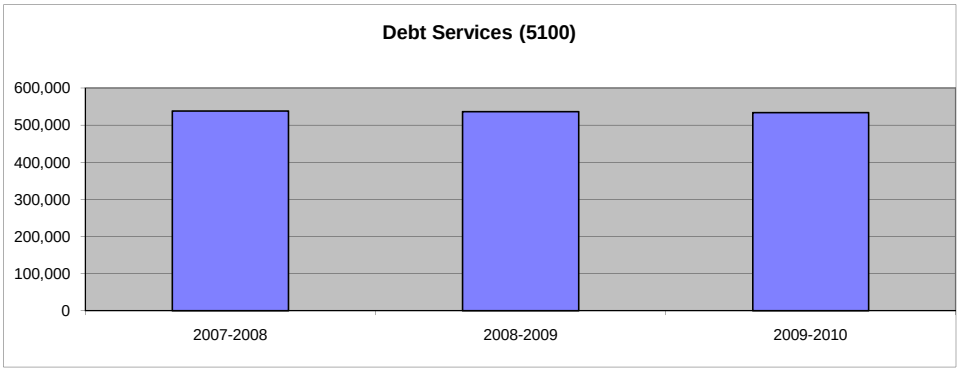
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	537,206		535,747	0%		533,518	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	537,206		535,747	0%		533,518	0%
Enrollment (FTE)*	1,364.0		1,374.0	1%		1,380.0	0%
Amount per Pupil	394		390	-1%		387	-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	537,206		535,747	0%		533,518	0%



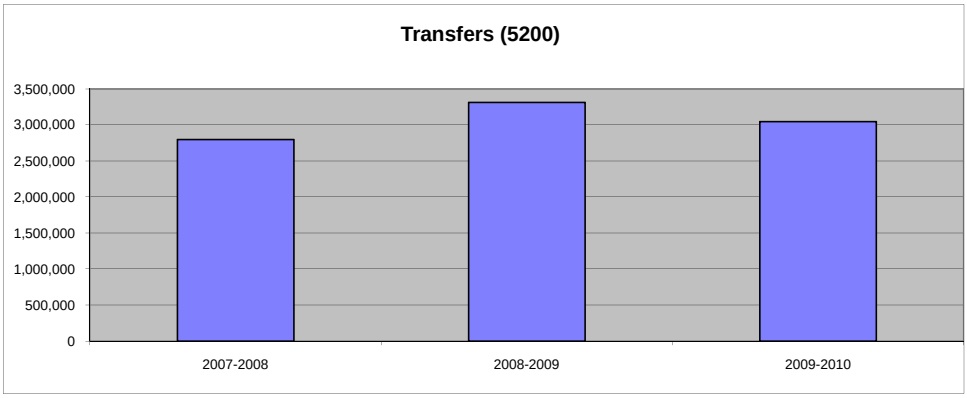
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,953,249	2,374,070	22%	2,098,955	-12%
Federal Funds	0	0	0%	0	0%
Supplemental General	844,336	937,453	11%	945,000	1%
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	2,797,585	3,311,523	18%	3,043,955	-8%
Enrollment (FTE)*	1,364.0	1,374.0	1%	1,380.0	0%
Amount per Pupil	2,051	2,410	18%	2,206	-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	2,797,585	3,311,523	18%	3,043,955	-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.

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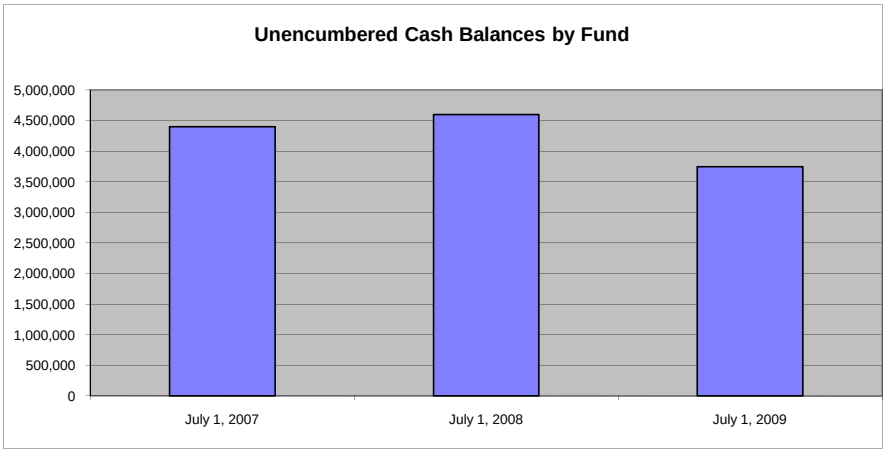
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2007	July 1, 2008	July 1, 2009
General	0	646	0
Federal Funds	0	84,556	0
Supplemental General	40,686	56,292	50,120
At Risk (4yr Old)	0	0	0
At Risk (K-12)	75,000	100,023	116,620
Bilingual Education	10,000	12,225	12,601
Virtual Education		0	0
Capital Outlay	1,053,021	919,794	824,810
Driver Training	75,000	80,000	81,110
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	164,388	182,244	189,925
Professional Development	76,764	100,281	103,308
Parent Education Program	0	10,248	10,580
Summer School	88,196	98,309	81,395
Special Education	648,725	643,710	771,651
Cost of Living	0	0	0
Vocational Education	144,549	154,285	156,663
Gifts/Grants	3,041	313	9,460
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	405,330	371,070	
Text Book & Student Material	232,612	273,462	
Bond & Interest 1	624,108	627,219	639,080
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	3,641,420	3,714,677	3,047,323
Enrollment (FTE)*	1,364.0	1,374.0	1,380.0
Amount per Pupil	2,670	2,704	2,208
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	
Tuition Reimbursement	0	0	0
Special Education Coop	758,198	886,731	700,509
TOTAL	4,399,618	4,601,408	3,747,832



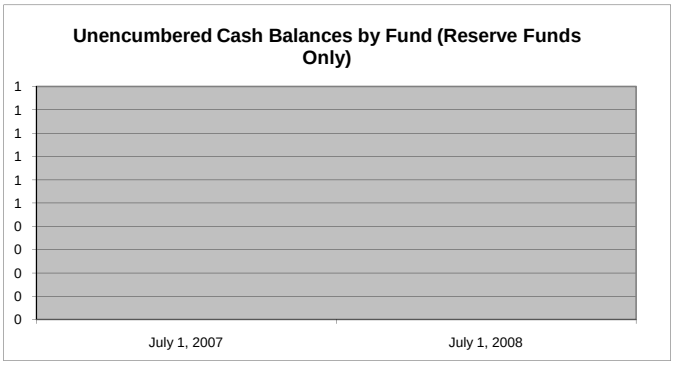
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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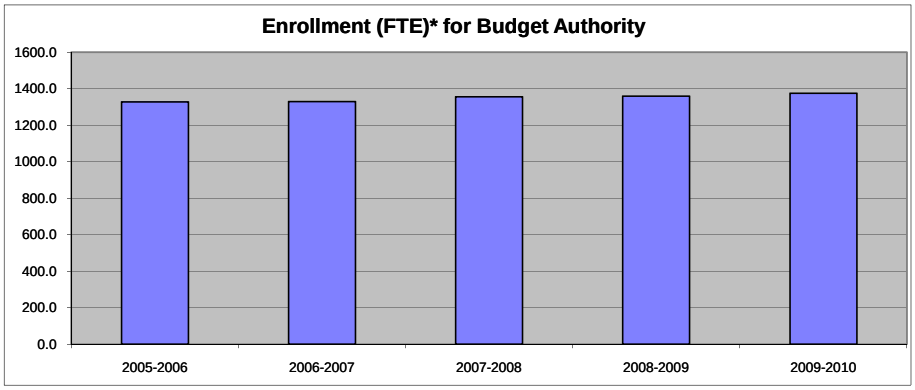
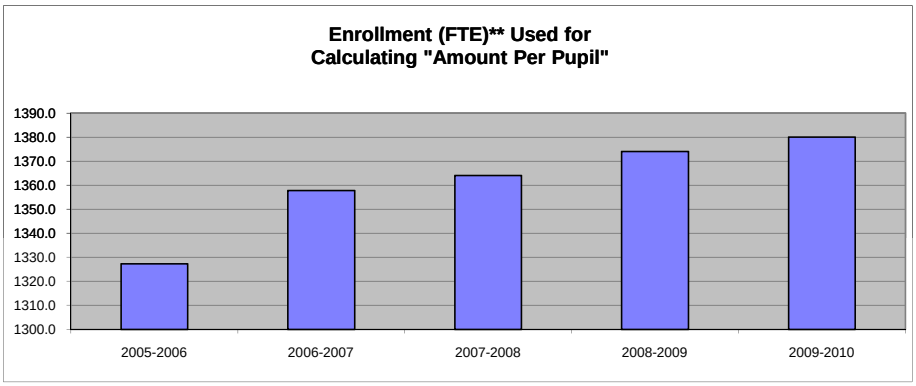
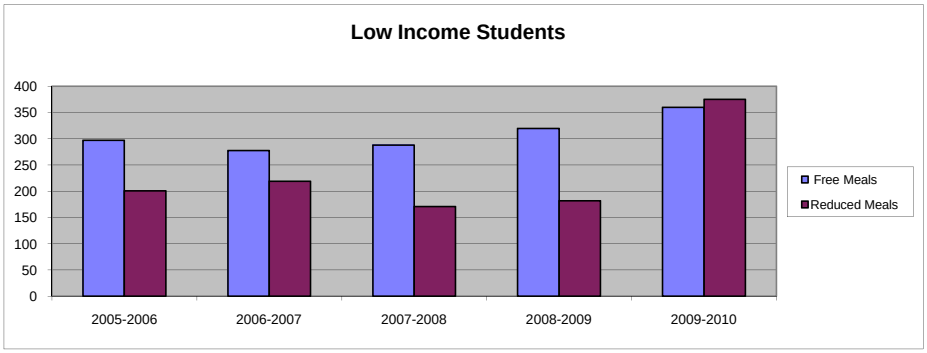
Other Information

	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)*	1,327.2	1,329.5	0%	1,354.7	2%	1,358.4	0%	1,374.0	1%
Enrollment (FTE)**	1,327.2	1,357.7	2%	1,364.0	0%	1,374.0	1%	1,380.0	0%
Number of Students - Free Meals	297	278	-6%	288	4%	320	11%	360	13%
Number of Students - Reduced Meals	201	219	9%	171	-22%	182	6%	375	106%





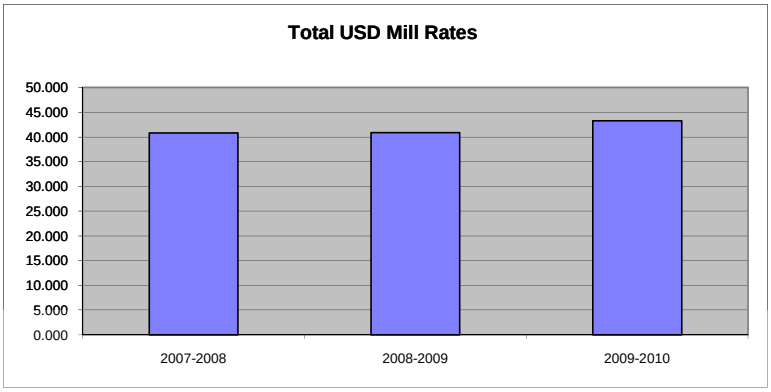


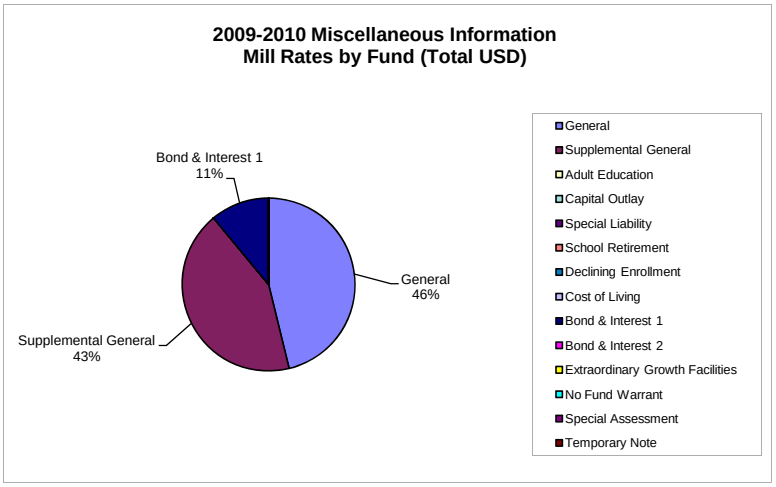
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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	16.016	16.281	18.552
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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	4.794	4.645	4.760
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	**40.810**	**40.926**	**43.312**
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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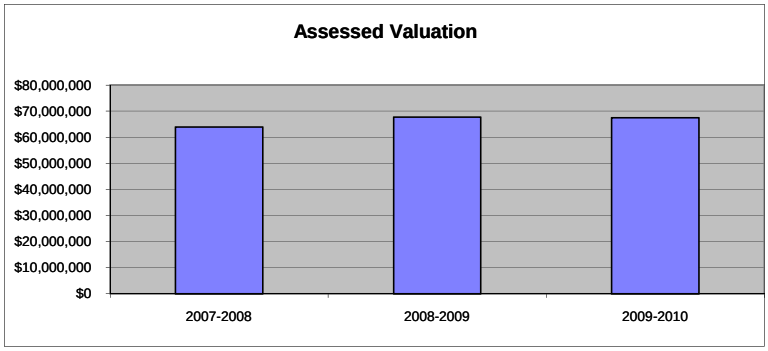
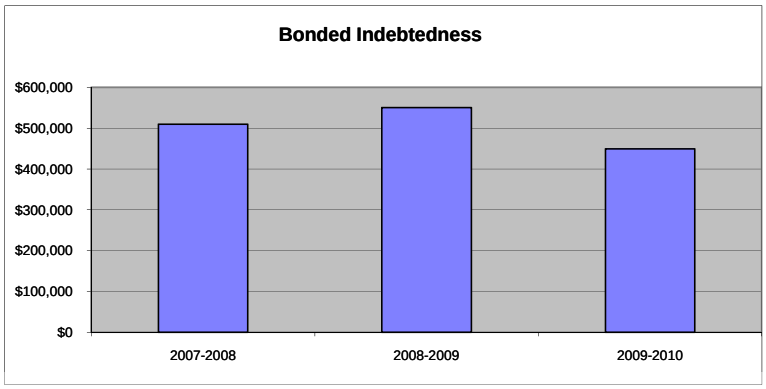
Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$63,870,333	$67,672,214	$67,399,235
Bonded Indebtedness	$510,197	$550,840	$449,649