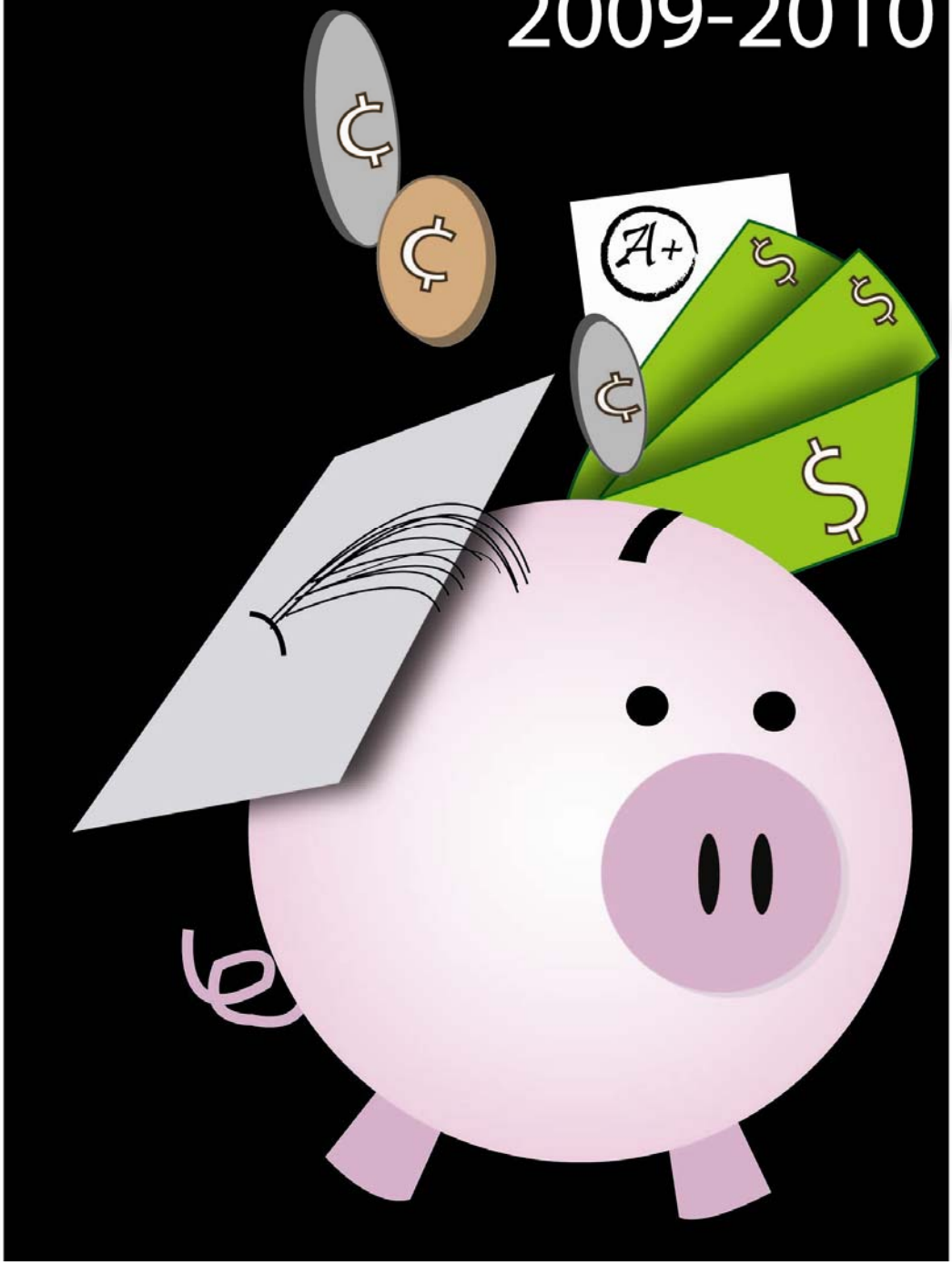
Budget Profile
2009-2010



SPEARVILLE/WINDTHORST USD # 381

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 #: 381

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Introduction

Spearville/Windthorst USD #381 is a 2A District in Ford County Kansas with an enrollment averaging 350 students. The District employs 60 full-time and part-time staff.

Board Members

Mike Shafer	(President)	401 E. Avenue A	Spearville, KS 67876
Dawn Benish-Hayes	(Vice-President)	PO Box 352	Spearville, KS 67876
Jerry King		10298 126 Rd.	Spearville, KS 67876
Kyle Kistler		102 N. Moody	Spearville, KS 67876
Shawn Rich		302 Sophy	Spearville, KS 67876
Myron Ricke		504 Davis	Spearville, KS 67876
Kim Slattery		10705 121 Rd.	Wright, KS 67882

Key Staff

Superintendent:	Daryl E. Stegman
Principals:	Marvin Hartzler, Spearville Elementary
	Partick Crowdis, Spearville Middle School & High School
Business Office Staff:	Judy Konrade & Yvonna Schneider
Curriculum & Instruction Staff:	Marvin Hartzler, Curriculum Director
Counselor:	Lorie Stein

The District's Accomplishments and Challenges

Accomplishments:

- *14 Standards of Excellence on Kansas Assessments last year.*
- *Record high ACT cumulative score for the District, based on testing all students, not just those attending post-secondary institutions.*
- *Highly Resource Effective School District spending less than the State Average per student.*
- *Very strong and competitive salary schedule and fringe benefit package.*
- *Increasing enrollment while maintaining small student to teacher ratio.*
- *LOB is well below the 25% max for the district.*
- *KCP&L Annual Donation from the Windfarm*
- *Very low number of At-Risk students.*
- *All day Kindergarten*

Challenges:

- *Rising costs of health care premiums.*
- *Recruiting new teachers.*
- *Lack of additional funding for At-Risk or ESOL students.*
- *Ineligible for many grants and funding projects due to low number of students qualifying for free-reduced lunches.*
- *Lack of students qualifying for Pre-K at-risk or SPED funding to offer Pre-K to the other district 3 and 4 year-old students.*
- *Declining Economy and State funding for 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

USD# 381

Summary of Total Expenditures By Function
(All Funds)

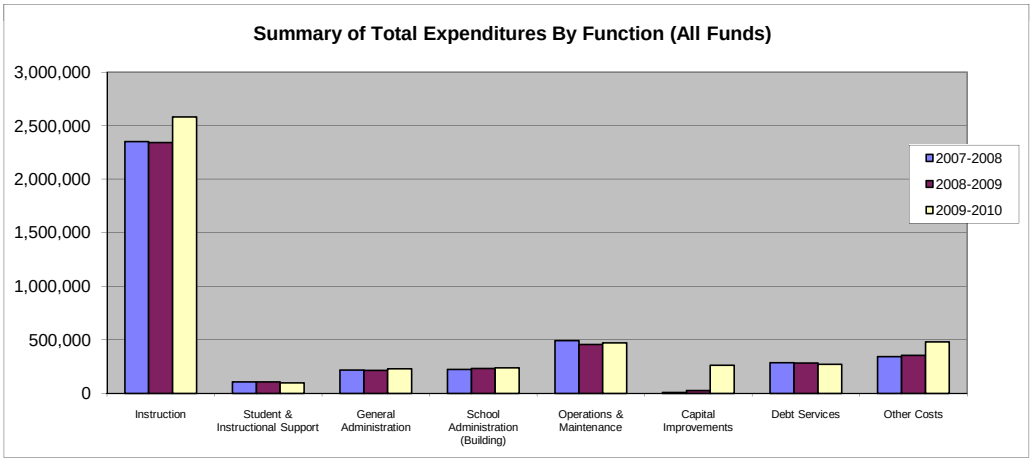
	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	2,349,268	58%	2,341,216	58%	0%	2,579,887	56%	10%
Student & Instructional Support	106,987	3%	105,694	3%	-1%	96,028	2%	-9%
General Administration	215,162	5%	212,879	5%	-1%	229,096	5%	8%
School Administration (Building)	222,790	6%	231,305	6%	4%	236,924	5%	2%
Operations & Maintenance	492,213	12%	455,763	11%	-7%	469,668	10%	3%
Capital Improvements	8,453	0%	24,881	1%	194%	260,000	6%	945%
Debt Services	285,250	7%	281,981	7%	-1%	270,916	6%	-4%
Other Costs	342,071	9%	354,245	9%	4%	478,648	10%	35%
Total Expenditures	4,022,194	100%	4,007,964	100%	0%	4,621,167	100%	15%
Amount per Pupil	$11,443		$11,386		0%	$13,395		18%

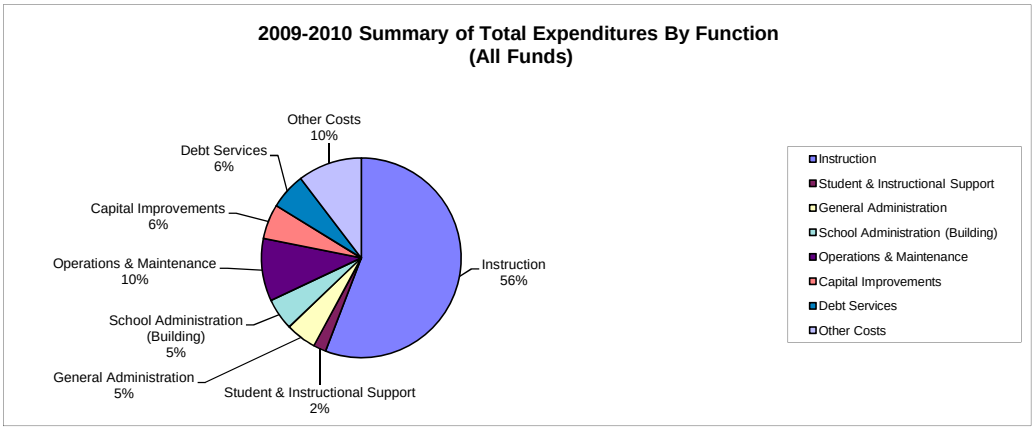
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

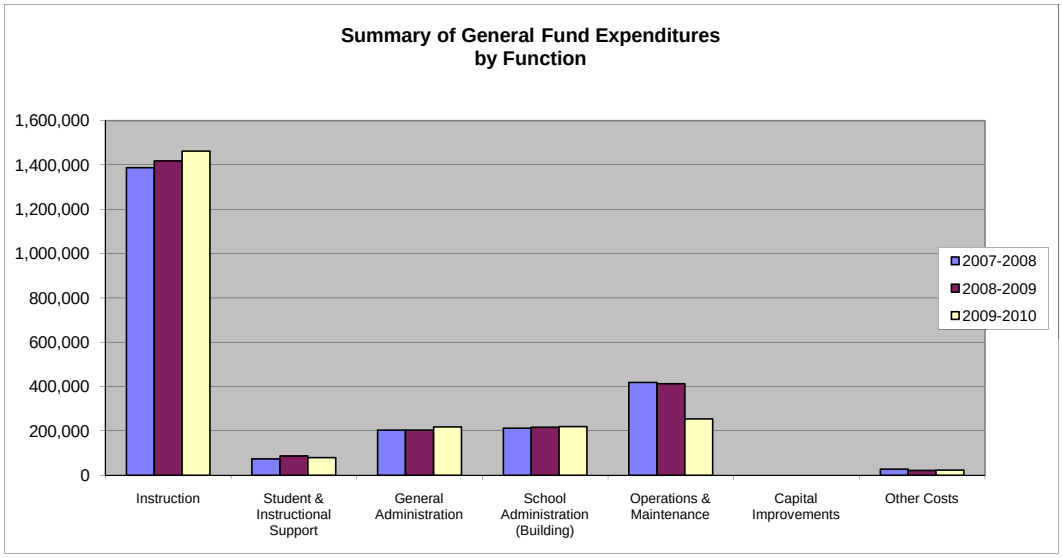


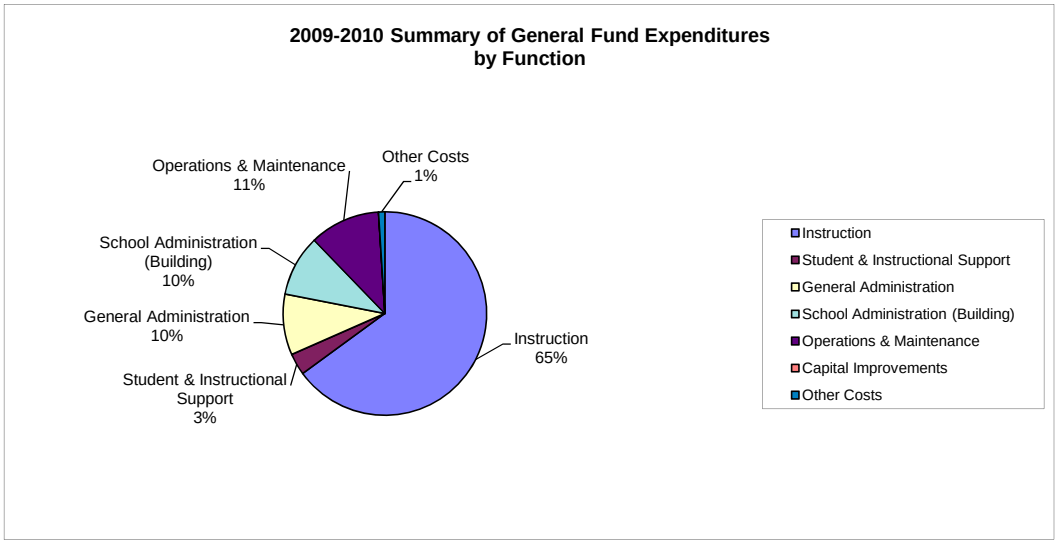


Summary of General Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	1,387,152	60%	1,416,878	60%	2%	1,462,680	65%	3%
Student & Instructional Support	72,813	3%	86,053	4%	18%	78,080	3%	-9%
General Administration	203,420	9%	203,415	9%	0%	217,550	10%	7%
School Administration (Building)	211,498	9%	216,433	9%	2%	218,780	10%	1%
Operations & Maintenance	417,926	18%	412,146	17%	-1%	253,130	11%	-39%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	27,264	1%	21,213	1%	-22%	22,138	1%	4%
Total Expenditures	2,320,073	100%	2,356,138	100%	2%	2,252,358	100%	-4%
Amount per Pupil	$6,600		$6,694		1%	$6,529		-2%

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

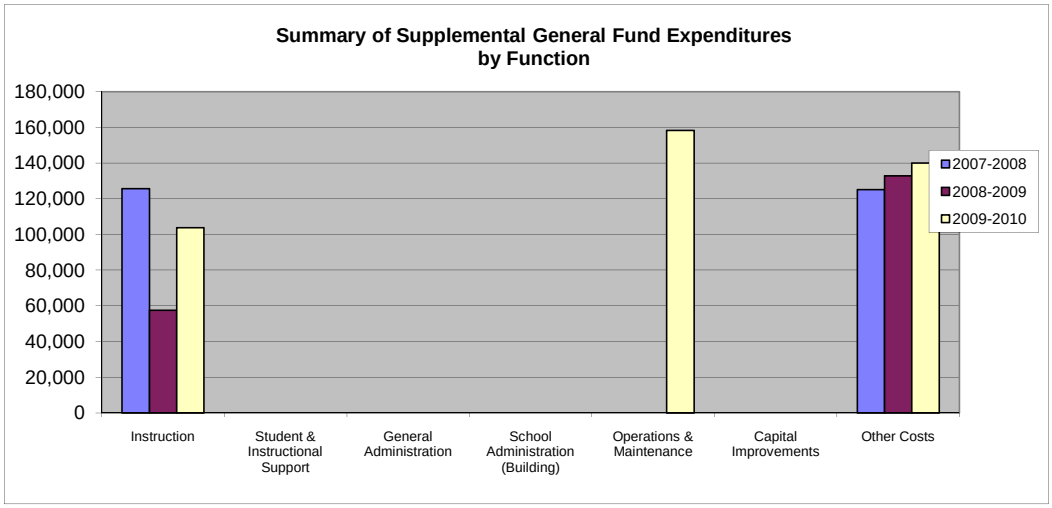


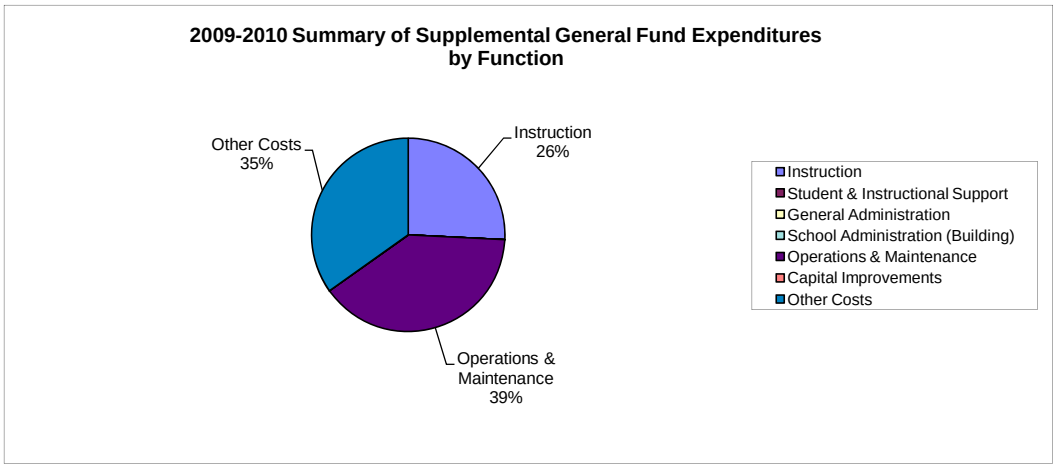


Summary of Supplemental General Fund Expenditures by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	125,656	50%	57,417	30%	-54%	103,710	26%	81%
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%	158,290	39%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	125,029	50%	132,717	70%	6%	140,000	35%	5%
Total Expenditures	250,685	100%	190,134	100%	-24%	402,000	100%	111%
Amount per Pupil	$713		$540		-24%	$1,165		116%

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



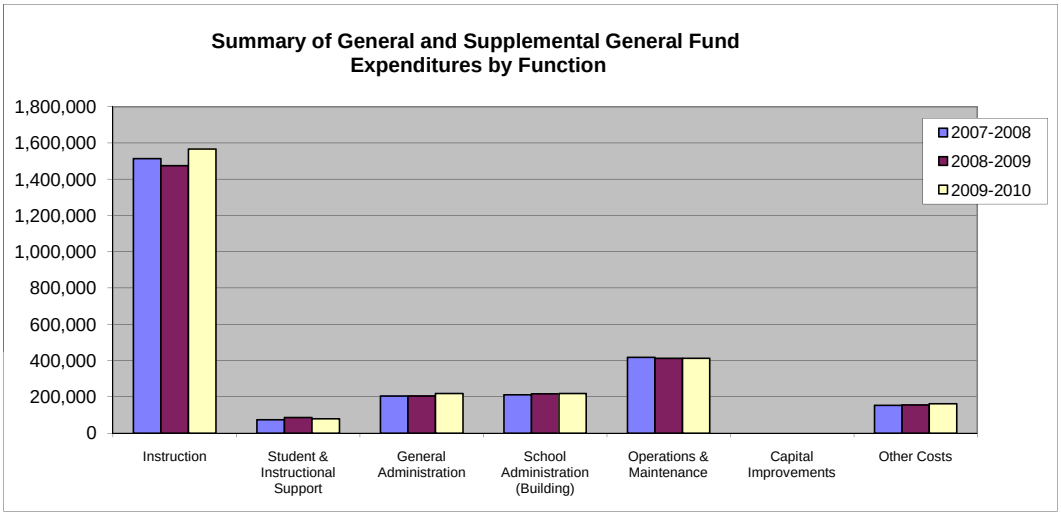


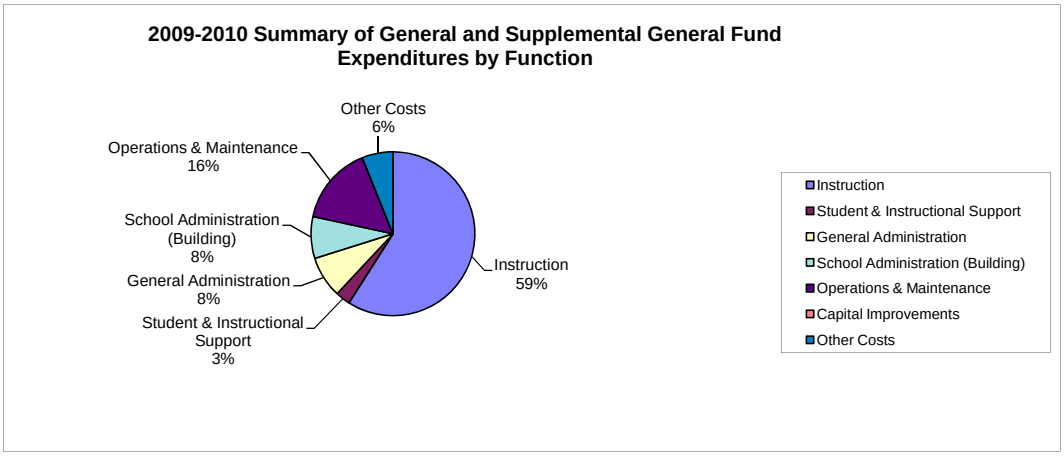
USD# 381

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	1,512,808	59%	1,474,295	58%	-3%	1,566,390	59%	6%
Student & Instructional Support	72,813	3%	86,053	3%	18%	78,080	3%	-9%
General Administration	203,420	8%	203,415	8%	0%	217,550	8%	7%
School Administration (Building)	211,498	8%	216,433	8%	2%	218,780	8%	1%
Operations & Maintenance	417,926	16%	412,146	16%	-1%	411,420	15%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	152,293	6%	153,930	6%	1%	162,138	6%	5%
Total Expenditures	2,570,758	100%	2,546,272	100%	-1%	2,654,358	100%	4%
Amount per Pupil	$7,314		$7,234		-1%	$7,694		6%

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.

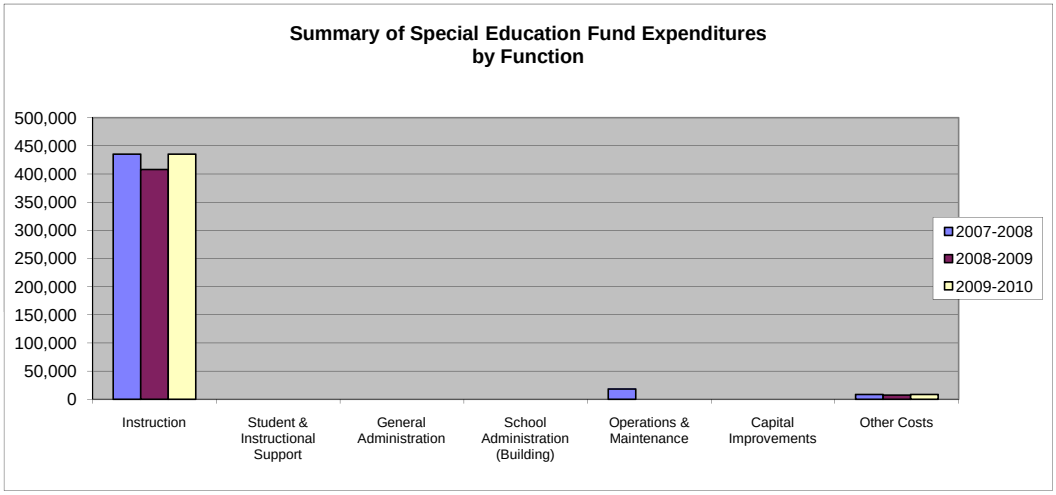


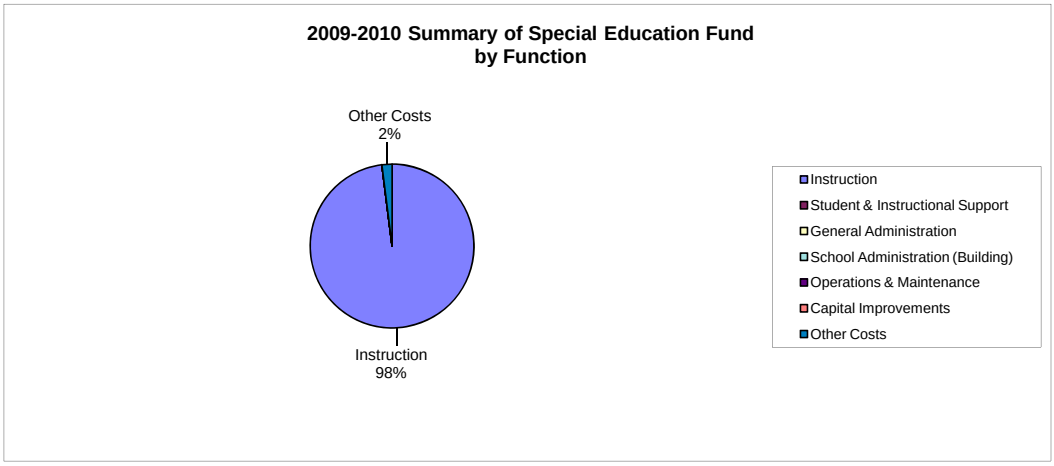


Summary of Special Education Fund by Function

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	435,473	94%	408,125	98%	-6%	435,550	98%	7%
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	18,595	4%	0	0%	-100%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	8,654	2%	7,794	2%	-10%	9,000	2%	15%
Total Expenditures	462,722	100%	415,919	100%	-10%	444,550	100%	7%
Amount per Pupil	$1,316		$1,182		-10%	$1,289		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.)

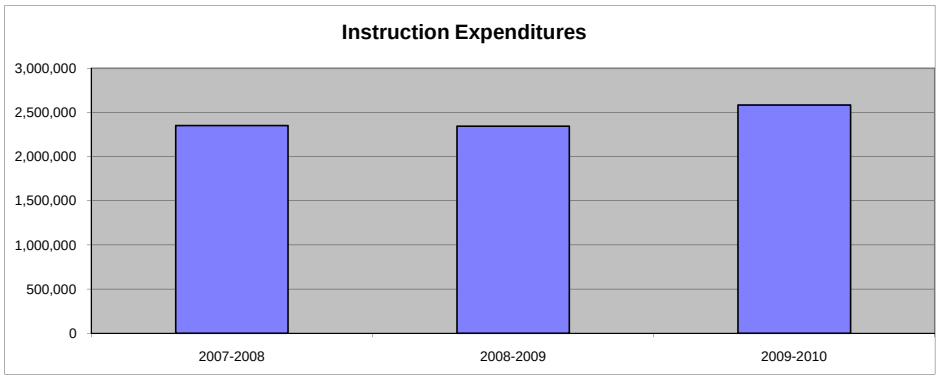


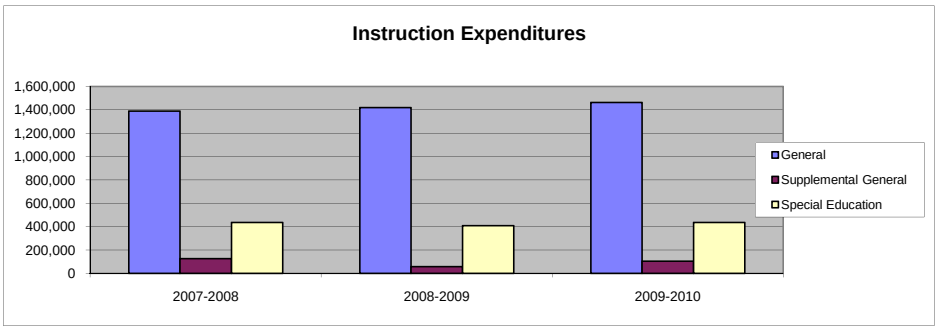


USD# 381

Instruction Expenditures (1000)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	1,387,152		1,416,878	2%		1,462,680	3%
Federal Funds	35,389		62,219	76%		63,000	1%
Supplemental General	125,656		57,417	-54%		103,710	81%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	67,451		101,934	51%		98,000	-4%
Bilingual Education	0		7,480	0%		7,935	6%
Virtual Education			0			0	0%
Capital Outlay	58,083		45,955	-21%		150,000	226%
Driver Education	4,392		3,087	-30%		6,096	97%
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	435,473		408,125	-6%		435,550	7%
Cost of Living	0		0	0%		0	0%
Vocational Education	135,859		127,004	-7%		137,495	8%
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	84,182		94,608	12%		115,421	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	15,631		16,509	6%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,349,268		2,341,216	0%		2,579,887	10%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	6,684		6,651	0%		7,478	12%
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	2,349,268		2,341,216	0%		2,579,887	10%





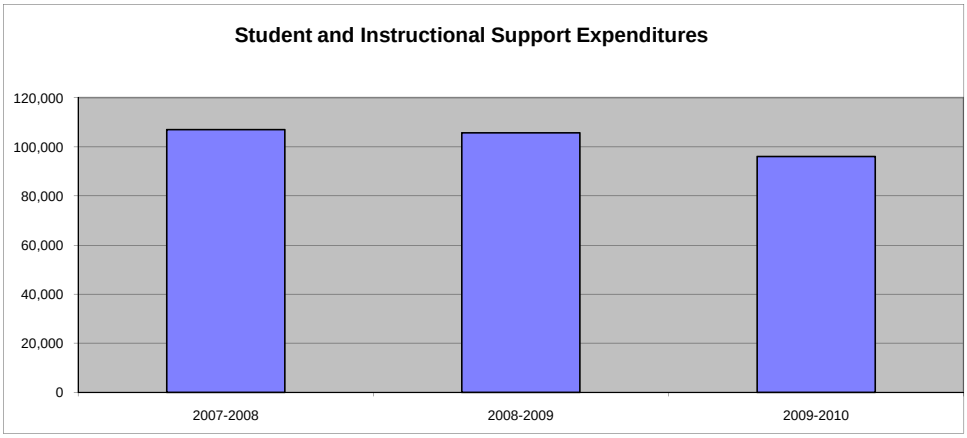
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	72,813	86,053	18%	78,080	-9%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	11,935	0	-100%	0	0%
At Risk (K-12)	2,096	2,526	21%	0	-100%
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	16,481	11,305	-31%	13,000	15%
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	1,754	0%	0	-100%
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	3,629	4,056	12%	4,948	22%
Contingency Reserve	0	0	0%		
Text Book & Student Material	33	0	-100%		
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	106,987	105,694	-1%	96,028	-9%
Enrollment (FTE)*	351.5	352.0	0%	345.0	-2%
Amount per Pupil	304	300	-1%	278	-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	106,987	105,694	-1%	96,028	-9%
Amount per Pupil	$307	$300	-2%	$278	-7%



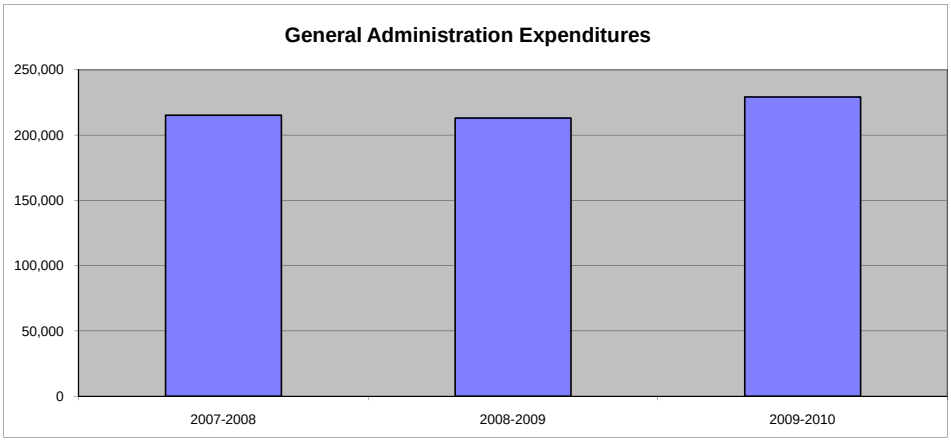
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	203,420		203,415	0%		217,550	7%
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 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	11,742		9,464	-19%		11,546	22%
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	215,162		212,879	-1%		229,096	8%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	612		605	-1%		664	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	215,162		212,879	-1%		229,096	8%



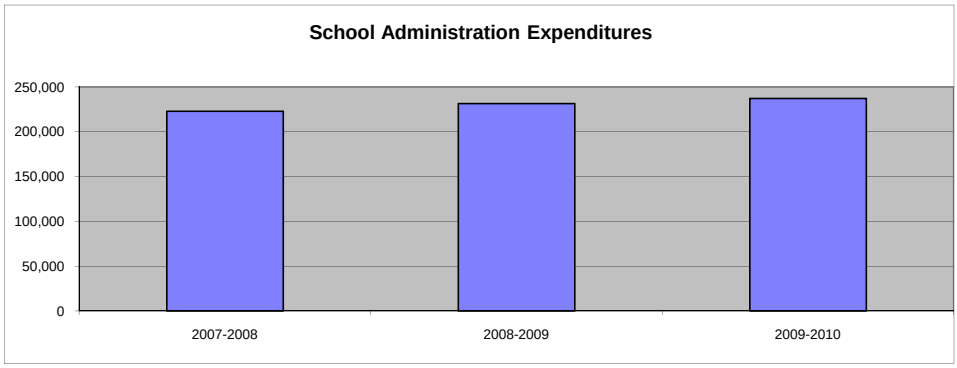
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	211,498		216,433	2%		218,780	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	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	11,292		14,872	32%		18,144	22%
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	222,790		231,305	4%		236,924	2%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	634		657	4%		687	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	222,790		231,305	4%		236,924	2%



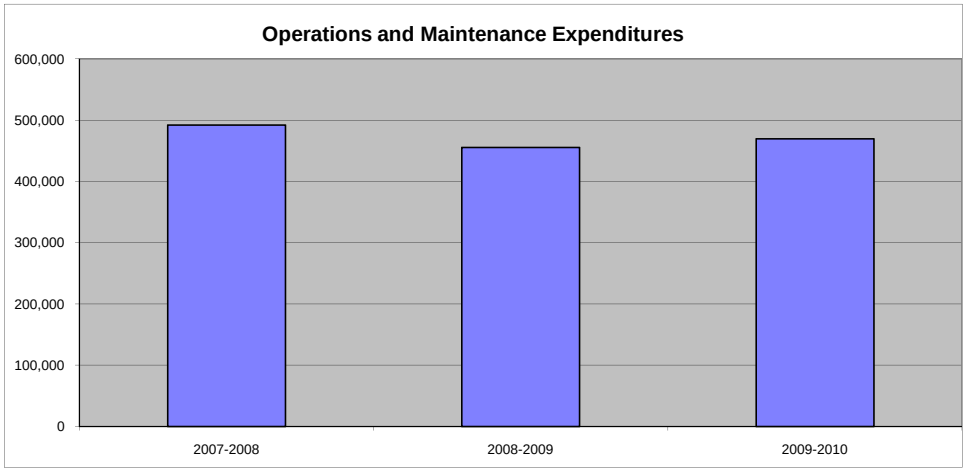
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2007-2008 Actual		2008-2009 Actual	% inc/ dec		2009-2010 Budget	% inc/ dec
General	417,926		412,146	-1%		253,130	-39%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		158,290	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	47,467		36,772	-23%		50,000	36%
Driver Training	0		85	0%		0	-100%
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	18,595		0	-100%		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	8,225		6,760	-18%		8,248	22%
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	492,213		455,763	-7%		469,668	3%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	1,400		1,295	-8%		1,361	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%			
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	492,213		455,763	-7%		469,668	3%



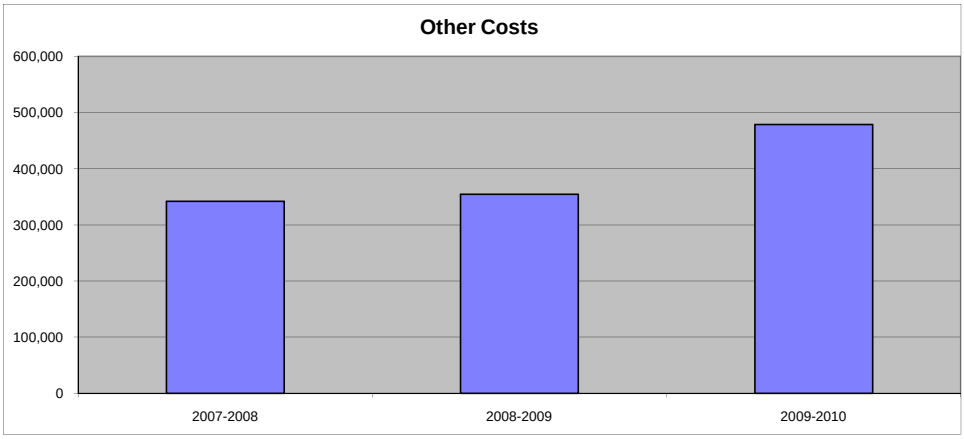
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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	27,264		21,213	-22%		22,138	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	125,029		132,717	6%		140,000	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	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	171,651		176,256	3%		199,900	13%
Professional Development	0		666	0%		973	46%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	8,654		7,794	-10%		9,000	15%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	5,000		10,159	103%		100,000	884%
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	4,473		5,440	22%		6,637	22%
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	342,071		354,245	4%		478,648	35%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	973		1,006	3%		1,387	38%
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	342,071		354,245	4%		478,648	35%



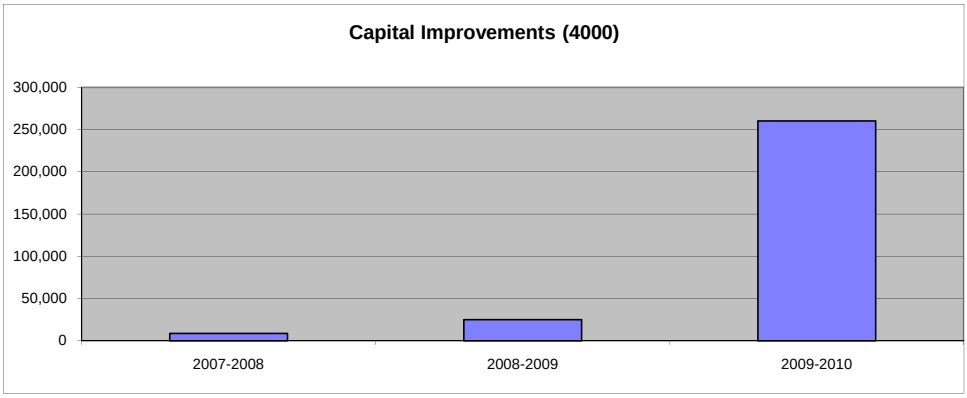
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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	8,453		24,881	194%		260,000	945%
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	8,453		24,881	194%		260,000	945%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	24		71	194%		754	966%
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	8,453		24,881	194%		260,000	945%



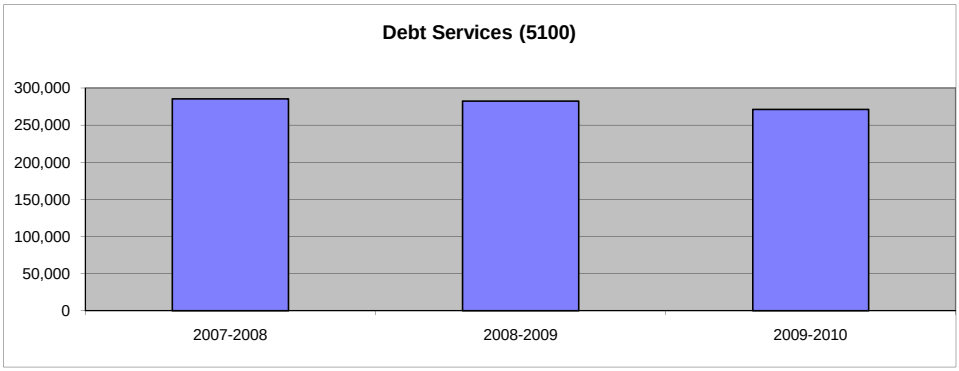
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	285,250		281,981	-1%		270,916	-4%
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	285,250		281,981	-1%		270,916	-4%
Enrollment (FTE)*	351.5		352.0	0%		345.0	-2%
Amount per Pupil	812		801	-1%		785	-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	285,250		281,981	-1%		270,916	-4%



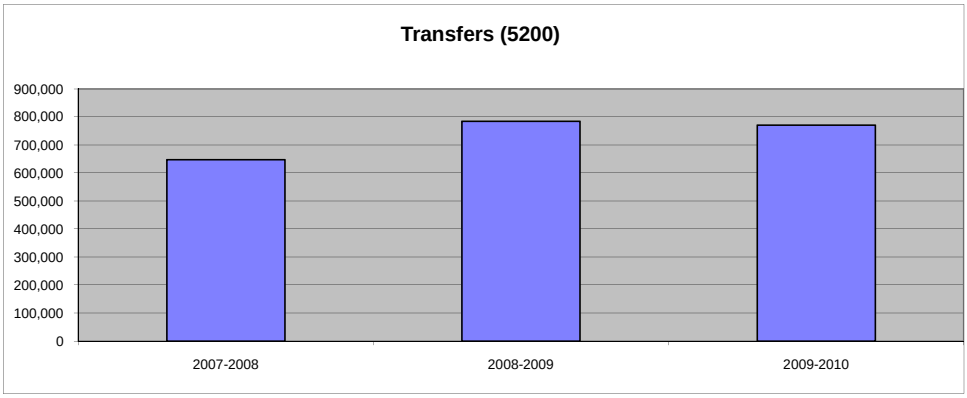
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2007-2008 Actual	2008-2009 Actual	% inc/ dec	2009-2010 Budget	% inc/ dec
General	438,171	414,542	-5%	407,935	-2%
Federal Funds	0	0	0%	0	0%
Supplemental General	185,704	370,025	99%	363,000	-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					
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	23,389	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	647,264	784,567	21%	770,935	-2%
Enrollment (FTE)*	351.5	352.0	0%	345.0	-2%
Amount per Pupil	1,841	2,229	21%	2,235	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	647,264	784,567	21%	770,935	-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.

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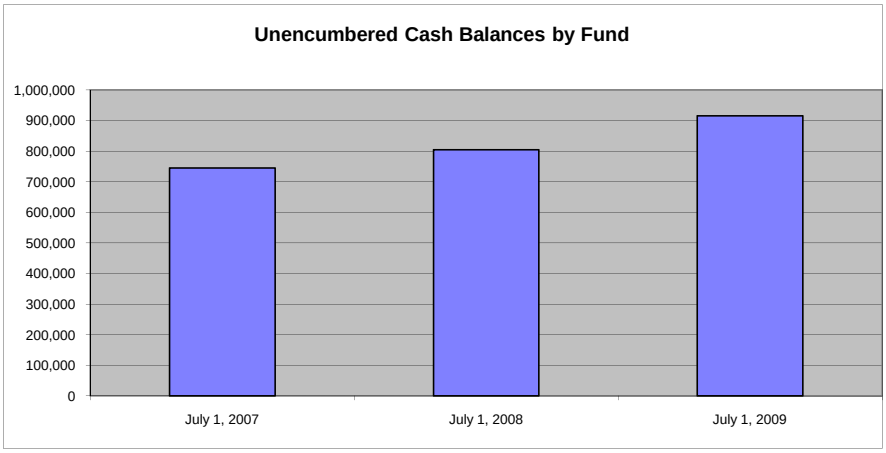
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2007	July 1, 2008	July 1, 2009
General	34	133	0
Federal Funds	18	0	0
Supplemental General	7,021	12,948	12,208
At Risk (4yr Old)	4,539	304	304
At Risk (K-12)	519	180	0
Bilingual Education	0	0	0
Virtual Education		0	0
Capital Outlay	376,956	383,532	385,718
Driver Training	1,410	2,027	2,046
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	20,987	5,503	36,705
Professional Development	1,552	1,862	1,973
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	25,895	435	41,276
Cost of Living	0	0	0
Vocational Education	876	951	4,495
Gifts/Grants	25	105,230	208,157
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	99,477	76,088	
Text Book & Student Material	2,290	1,044	
Bond & Interest 1	203,295	214,490	222,714
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	744,894	804,727	915,596
Enrollment (FTE)*	351.5	352.0	345.0
Amount per Pupil	2,119	2,286	2,654
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	744,894	804,727	915,596



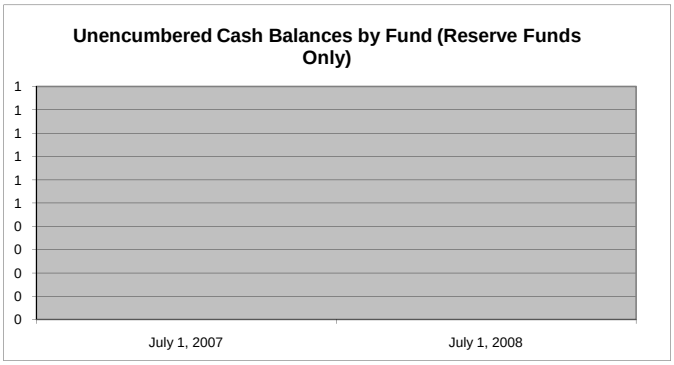
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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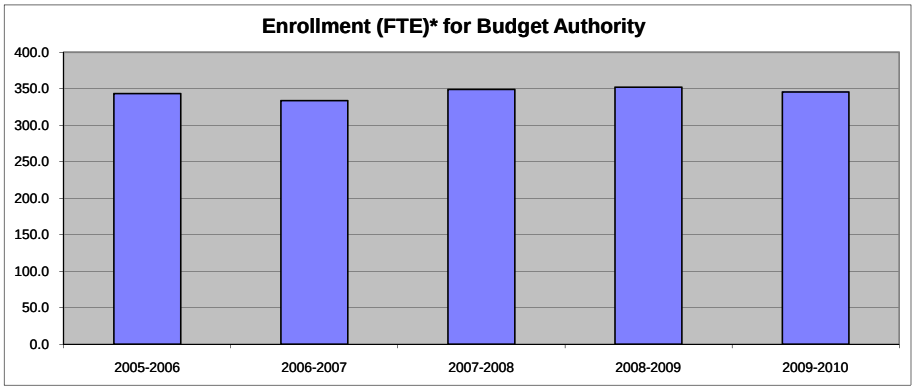
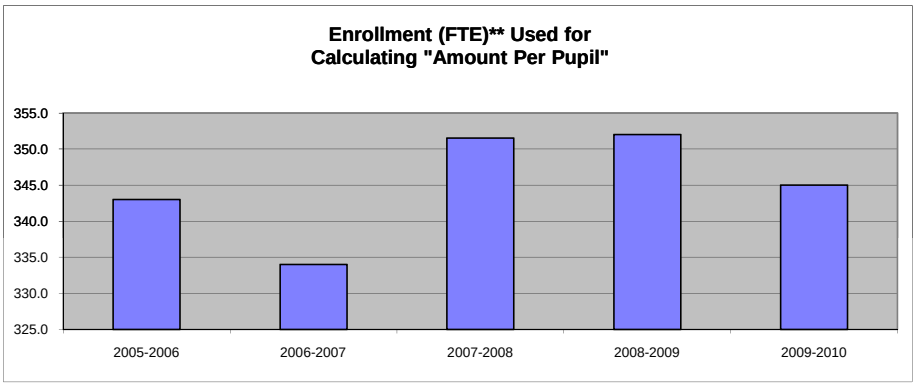
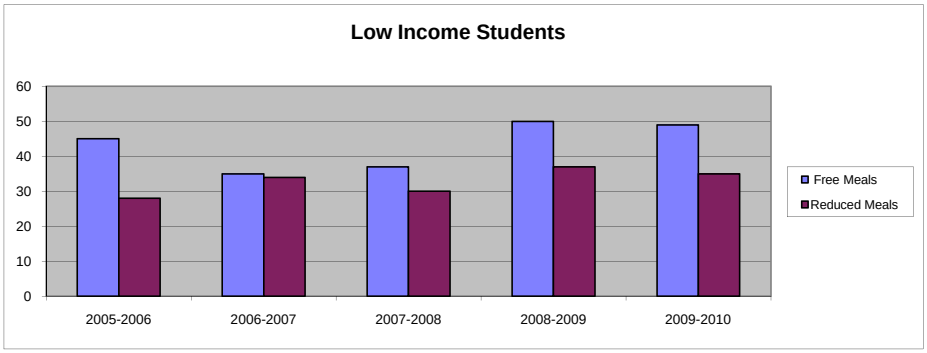
Other Information

	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)*	343.0	333.5	-3%	349.0	5%	352.0	1%	345.5	-2%
Enrollment (FTE)**	343.0	334.0	-3%	351.5	5%	352.0	0%	345.0	-2%
Number of Students - Free Meals	45	35	-22%	37	6%	50	35%	49	-2%
Number of Students - Reduced Meals	28	34	21%	30	-12%	37	23%	35	-5%





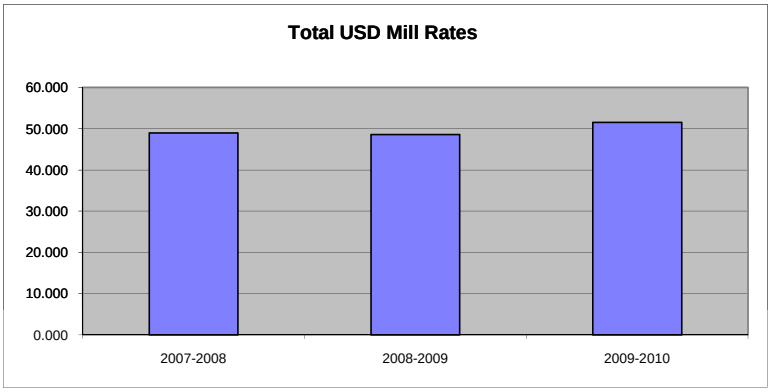


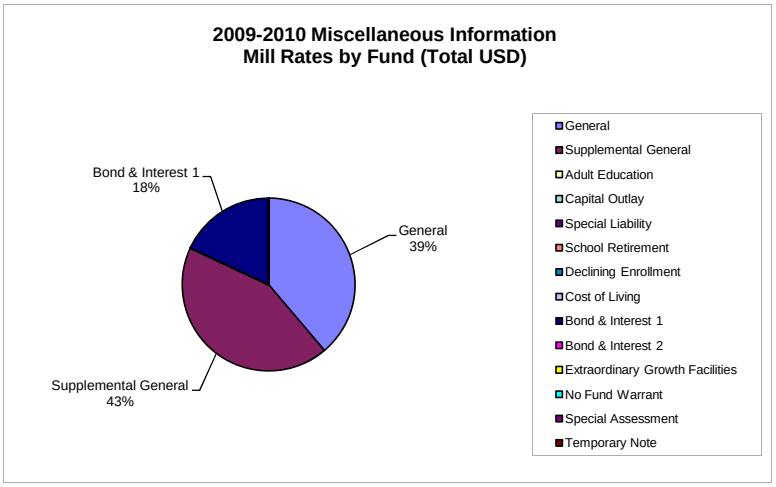
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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	13.012	14.699	22.242
Adult Education	0.000	0.000	0.000
Capital Outlay	3.993	3.962	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	11.984	9.971	9.313
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	**48.989**	**48.632**	**51.555**
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	3.744	3.714	3.750
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**3.744**	**3.714**	**3.750**





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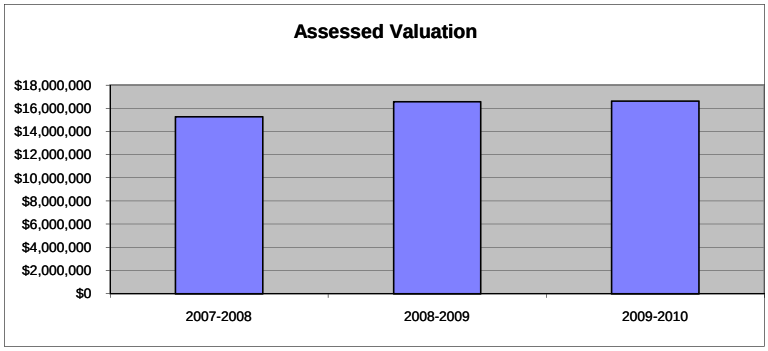
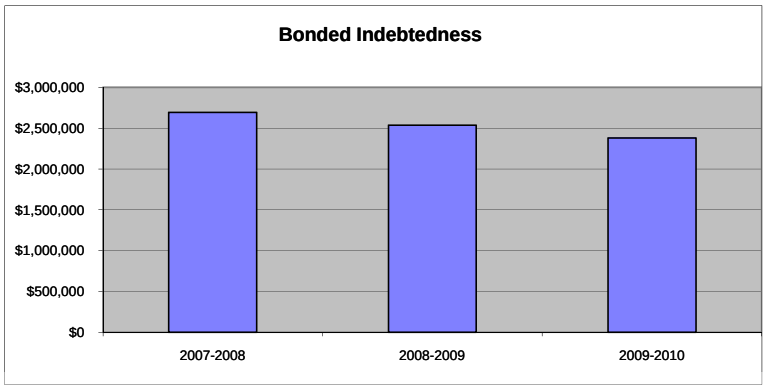
Other Information

	2007-2008 Actual	2008-2009 Actual	2009-2010 Budget
Assessed Valuation	$15,240,808	$16,558,466	$16,599,503
Bonded Indebtedness	$2,695,000	$2,540,000	$2,380,000