Budget Profile
2005-2006

Logan USD #326

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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
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- Summary of Expenditures (Sumexpen.xls)

2005-2006 Budget General Information
USD #: 326

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Introduction

The following information has been compiled for the purpose of providing the reader with an overview of Logan USD #326 and its 2005-06 Budget.

Board Members

The following people are serving on the Board of Education for USD #326:

John Sullivan, President	785-689-7441 (home)
Keith Forssberg, Vice-President	785-689-4306 (home)
Kirk Girard, member	785-973-2288 (home)
Mickie McElroy, member	785-689-4246 (home)
Rodney Sansom, member	785-622-4265 (home)
Cathy States, member	785-689-7498 (home)
Position #7 (TBA)	

Key Staff

Superintendent:	Robert L. Jackson
Secondary Administrative Assistant:	Robin VanLaeys
Activities/Athletic Director:	TBA
Business Office Staff:	Judy Stanton, Clerk of the Board Jessica Hofaker, Elementary Secretary Karen Boys, 7-12 Secretary
Curriculum & Instruction Staff:	Robin Van Laeys, School Improvement Sue Jackson, Professional Development Shannon Kats, Vocational Education
Other Key Contacts:	Becky Pakkebier, Technology Crystal McDonald, School Psychologist Jean Kiser, Special Ed. (pre-K-2) Tam Kemper, Special Ed. (3-7) Cher Greving, Special Ed. (8-12) Lisa Archer, Title I/Reading Chair Jerrod Hofaker, Math Chair Chris Graham, English Chair Linda Nighswonger, Science Chair Lonnie Jansonius, Social Studies Chair Stacey Hofaker, pre-school

The District's Accomplishments and Challenges

Accomplishments:

Noted accomplishments for Logan USD #326 during the 2004-05 school year included the following:

1. Kansas Assessment Scores
    a. 4th Grade Math = 83.4% proficiency (state target score = 60.1%)
    b. 7th Grade Math = 64.3% proficiency (state target score = 46.8%)
    c. 10th Grade Math = 68.8% proficiency (state target score = 46.8%)

    d. 5th Grade Reading = 100% proficiency (state target score = 63.4%)
    e. 8th Grade Reading = 72.8% proficiency (state target score = 58%)
    f. 11th Grade Reading = 94.4% proficiency (state target score = 58%)

    g. 4th Grade Science = 91.7% proficiency (no state target score)
    h. 7th Grade Science = 61.6 % proficiency (no state target score)
    i. 10th Grade Science = 56.2% proficiency (no state target score)

    j. Graduation Rate:
    k. In 2004-05, Logan USD #326 graduated 11 of 12 seniors (92%).
    l. The state target is 75%.

2. Attendance Rate:
    a. The attendance rate in 2004-05 for grades K-12 at USD #326 was 97.53%.

Challenges:

1. Continue to meet Adequate Yearly Progress in reading and math.
2. Strive to reach the Standard of Excellence in all areas tested.
3. Deal with a continued declining enrollment.
4. Be more creative in addressing the needs of and providing services for our At-Risk and Special Ed. students.
5. Start up a pre-school for 3- and 4-year olds.
6. Find ways to off-set rising operational costs (health insurance, fuel, utilities, etc.).
7. Re-group and re-structure this year's faculty staff, indoctrinating them quickly into the system of the district so that an efficient and effective learning process continues.
    a. 8 new faculty members, 3 paras and 1 board clerk are newly employed this year.
    b. One position (JH Science/At-Risk/AD) was eliminated, resulting in existing faculty members having to take on new responsibilities.
8. Design ways to effectively recruit teachers to this district and then keep them here.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
    a. General Fund (student support services, maintenance, transportation, transfers)
    b. Supplemental General (energy costs, transfers)
    c. Capital Outlay (instructional, equipment, building maintenance, transfers)
    d. Federal Funds (technology, Title I/Reading & Math enhancement, Drug & Alcohol Awareness)
    e. Drivers' Education (salaries and expenses, student services)
    f. Food Service (salaries and expenses for student lunch program)
    g. Professional Development (continuing education fund)
    h. Summer School (salaries and expenses, enrichment program for K-6)
    i. Special Education (salaries and expenses, payment to NCKSEC interlocal, supplies, and transportation)
    j. Vocational Education (salaries and equipment for vocational ed. instruction)

2. Summary of General Fund Expenditures by Function
    a. $1,677,258 has been budgeted for such things as salaries, health insurance, supplies, operations and maintenance and transportation.
    b. A 20 mill tax rate will result in $243,822 of 2005 tax to be levied.

3. Summary of Supplemental General Fund Expenditures by Function
    a. $185,000 has been budgeted for energy costs, health insurance, food service costs, etc.
    b. A 10.279 tax rate will result in $142,199 of 2005 tax to be levied.

4. Summary of General and Supplemental General Fund Expenditures by Function

5. Summary of Special Education Fund by Function
    a. $326,330 has been budgeted for Special Ed. instruction (salaries, insurance), payment to Special Ed. Co-op/Interlocal, supplies, and transportation.

6. Instruction Expenditures (1000)
    a. $1,692,055 has been budgeted for the instruction of all students (regular ed., special ed., at-risk) in USD #326.
    b. This represents a 4% increase over the previous year.

7. Student and Instructional Support Expenditures (2100 & 2200)
    a. $38,955 has been budgeted for "Student and Instructional Support" (technology).
    b. This represents a 62% increase over the previous year.

8. General Administration Expenditures (2300)
    a. $130,500 has been budgeted for administrator salaries, administrators' health insurance, board expense, and district level supplies.
    b. This represents a 14% decrease over the previous year.

9. School Administration Expenditures (2400)
    a. $128,913 has been budgeted for principal and administrative assistant salaries, health insurance, and building level supplies.
    b. This is a 21% increase over the previous year.

10. Operations and Maintenance Expenditures (2600)
    a. $404,950 has been budgeted for custodial and maintenance salaries, health insurance, building repairs and supplies, transportation (salaries, fuel, maintenance, etc.) and other miscellaneous costs.
    b. This is a 7% increase over the previous year.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

12. Capital Improvements (4000)
    a. $10,000 has been budgeted for capital improvements.
    b. This is a 0% increase over the previous year.

13. Debt Services (5000)
    a. $0

14. Miscellaneous Information Unencumbered Cash Balance by Fund
    a. $8631 was carried over in Supplemental General.
    b. $15,744 was carried over in Driver Training.
    c. $31,288 was carried over in Food Service.
    d. $6022 was carried over in Professional Development.
    e. $9638 was carried over in Summer School.
    f. $96,330 was carried over in Special Ed.
    g. $7225 was carried over in Gifts and Grants

15. Reserve Funds Unencumbered Cash Balance
    a. $208,126 was carried over in the Capital Outlay fund.
    b. $68,344 was carried over in the Contingency Reserve fund.

16. Other Information – FTE
    a. This budget was prepared, using an estimated full-time enrollment of 184.0.

17. Miscellaneous Information Mill Rates by Fund
    a. General Fund = 20.000 mills
    b. Supplemental General = 10.279 mills
    c. Capital Outlay = 2.000 mills

    Total: 32.279 mills

18. Other Information – Assessed Valuation and Bonded Indebtedness
    a. The Assessed Valuation for the 2005-06 Budget = $13.540,894
    b. Bonded Indebtedness = $0

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/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

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Summary of Total Expenditures By Function
(All Funds)

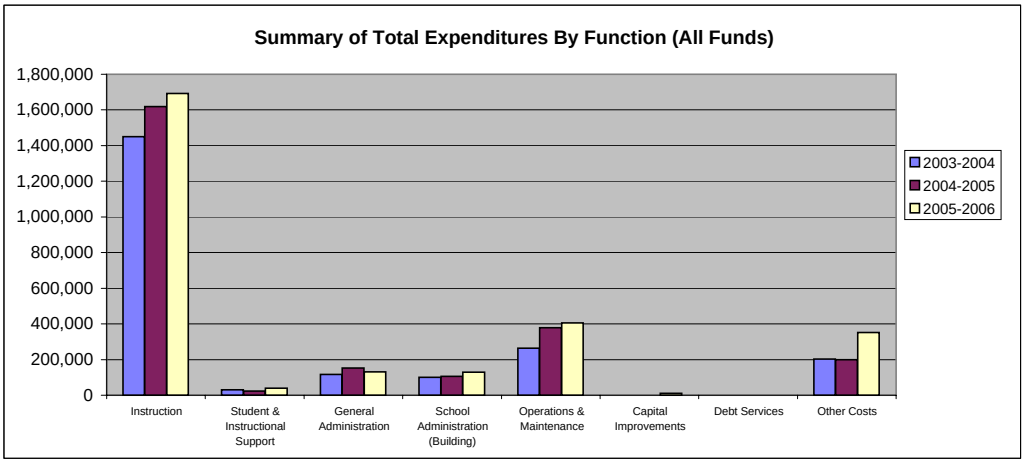
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,449,486	67%	1,619,621	65%	12%	1,692,055	61%	4%
Student & Instructional Support	31,390	1%	24,101	1%	-23%	38,955	1%	62%
General Administration	116,900	5%	152,174	6%	30%	130,500	5%	-14%
School Administration (Building)	100,999	5%	106,358	4%	5%	128,913	5%	21%
Operations & Maintenance	264,357	12%	377,848	15%	43%	404,950	15%	7%
Capital Improvements	0	0%	0	0%	0%	10,000	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	202,830	9%	200,001	8%	-1%	351,108	13%	76%
Total Expenditures	2,165,962	100%	2,480,103	100%	15%	2,756,481	100%	11%
Amount per Pupil	$10,413		$12,157		17%	$14,981		23%

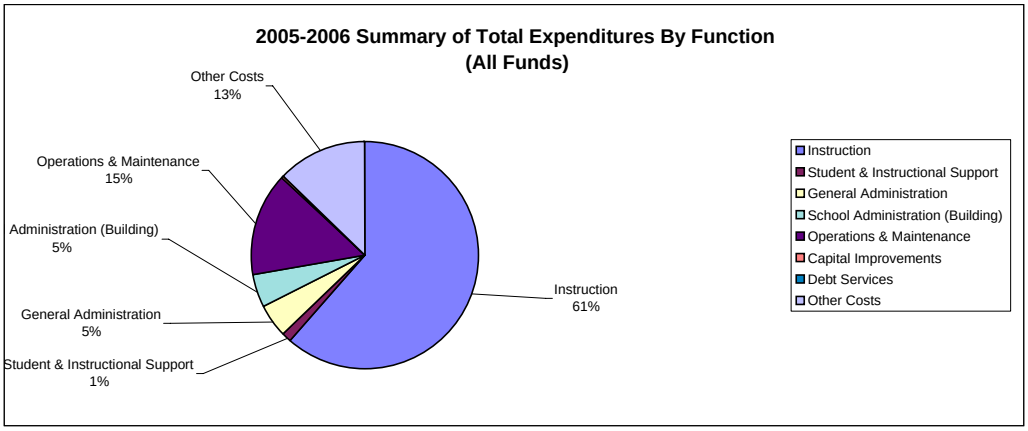
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

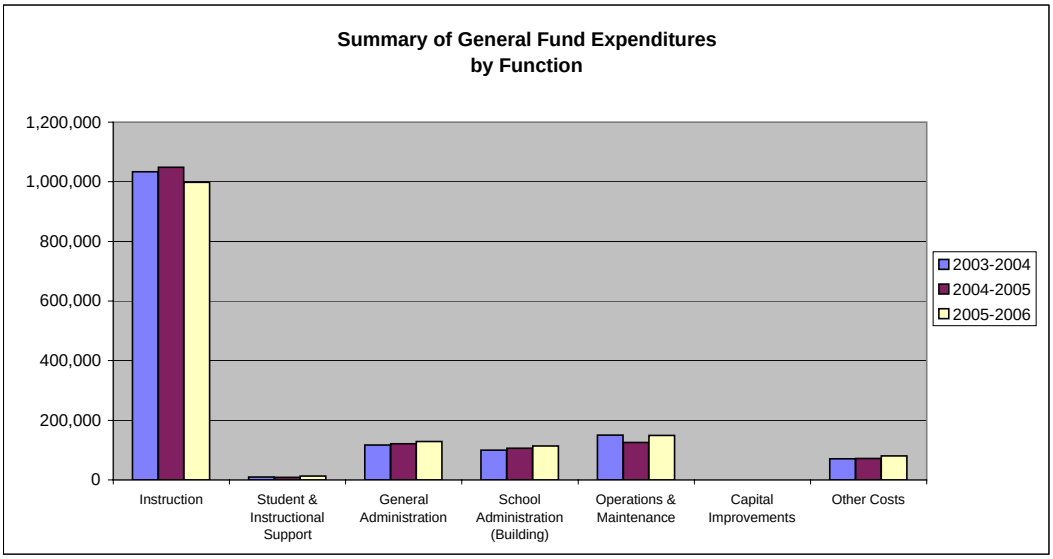


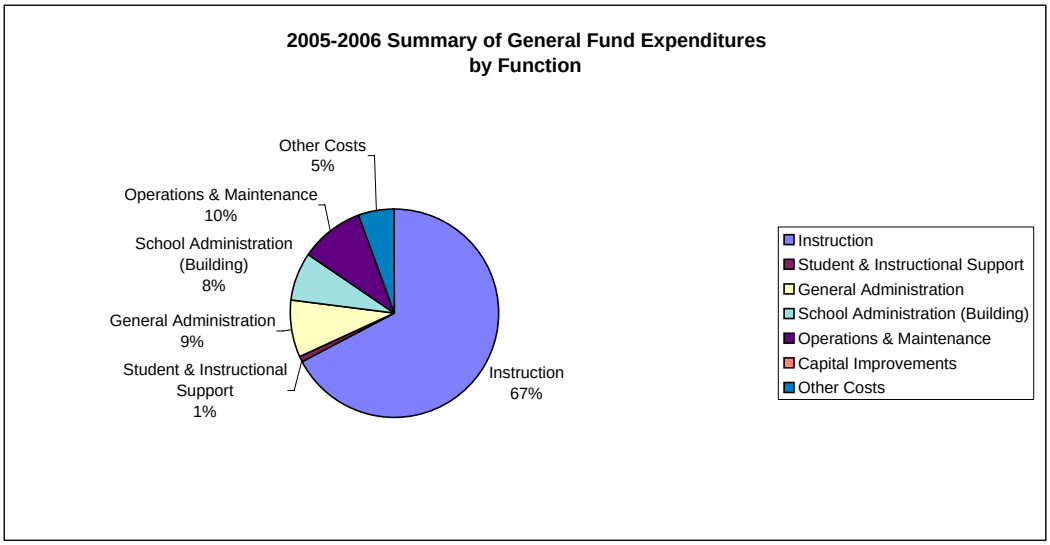


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,033,597	70%	1,048,720	71%	1%	998,541	67%	-5%
Student & Instructional Support	9,990	1%	8,250	1%	-17%	12,500	1%	52%
General Administration	116,673	8%	121,088	8%	4%	129,000	9%	7%
School Administration (Building)	100,210	7%	106,299	7%	6%	113,500	8%	7%
Operations & Maintenance	149,855	10%	125,725	8%	-16%	148,800	10%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	70,311	5%	71,411	5%	2%	80,500	5%	13%
Total Expenditures	1,480,636	100%	1,481,493	100%	0%	1,482,841	100%	0%
Amount per Pupil	$7,118		$7,262		2%	$8,059		11%

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

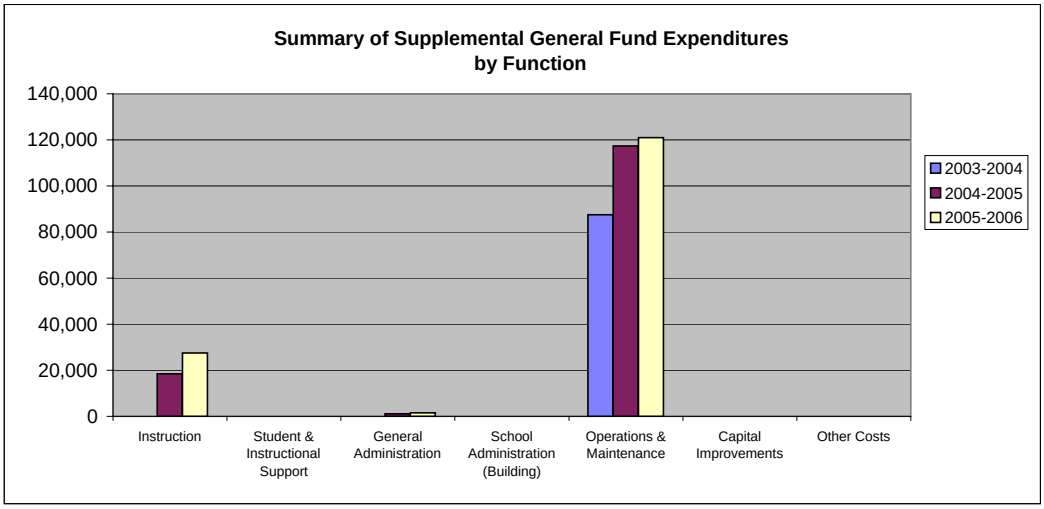


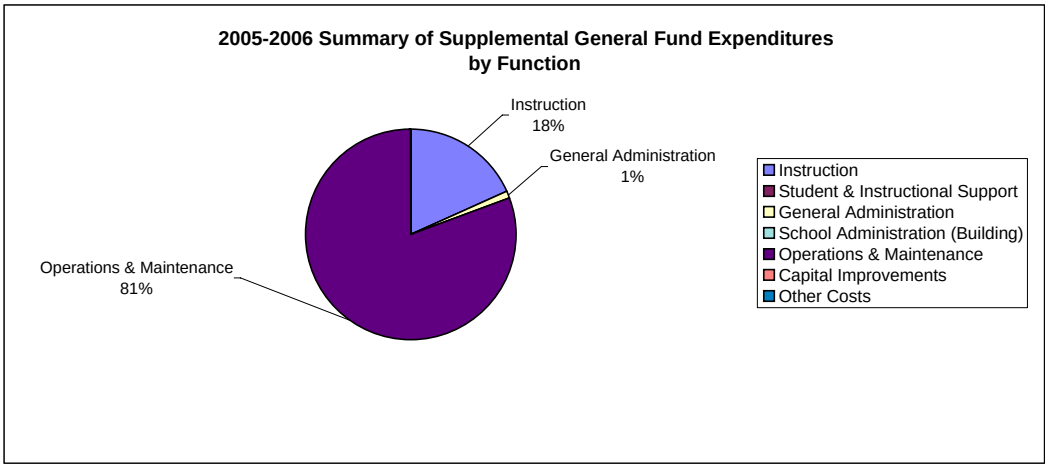


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	0	0%	18,511	14%	0%	27,500	18%	49%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	1,066	1%	0%	1,500	1%	41%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	87,492	100%	117,423	86%	34%	121,000	81%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	87,492	100%	137,000	100%	57%	150,000	100%	9%
Amount per Pupil	$421		$672		60%	$815		21%

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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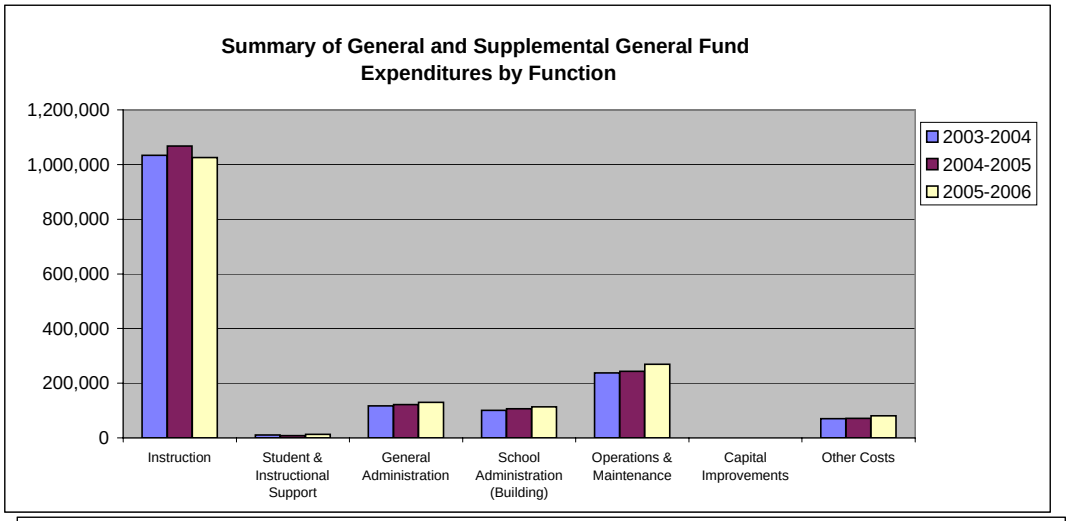
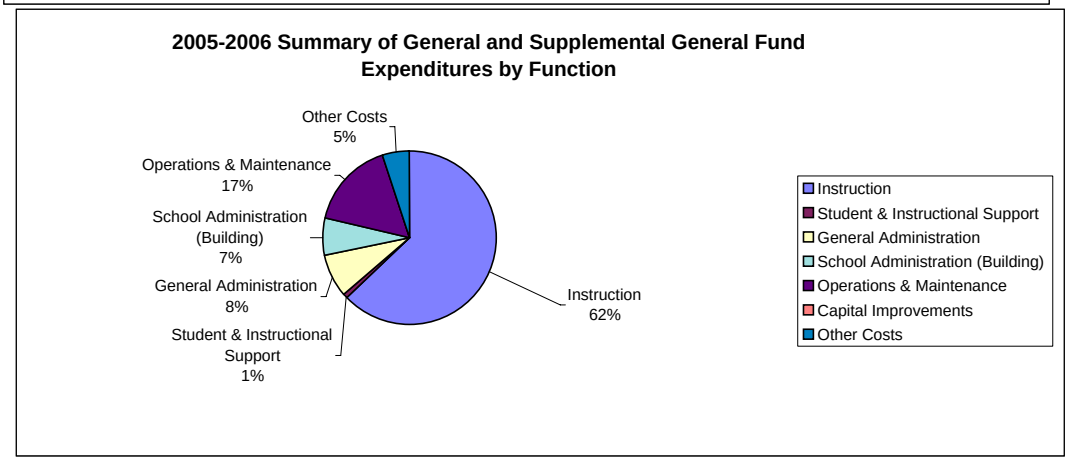
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,033,597	66%	1,067,231	66%	3%	1,026,041	63%	-4%
Student & Instructional Support	9,990	1%	8,250	1%	-17%	12,500	1%	52%
General Administration	116,673	7%	122,154	8%	5%	130,500	8%	7%
School Administration (Building)	100,210	6%	106,299	7%	6%	113,500	7%	7%
Operations & Maintenance	237,347	15%	243,148	15%	2%	269,800	17%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	70,311	4%	71,411	4%	2%	80,500	5%	13%
Total Expenditures	1,568,128	100%	1,618,493	100%	3%	1,632,841	100%	1%
Amount per Pupil	$7,539		$7,934		5%	$8,874		12%

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.

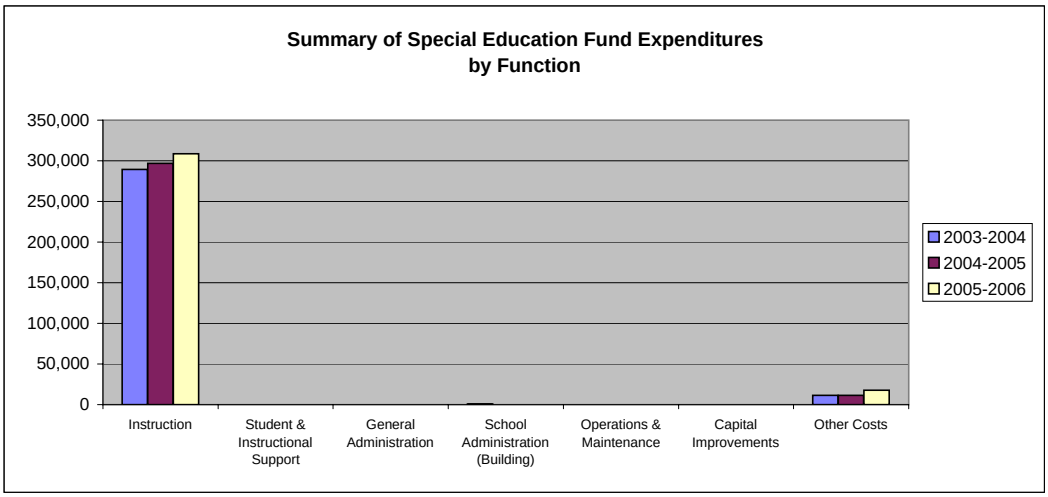


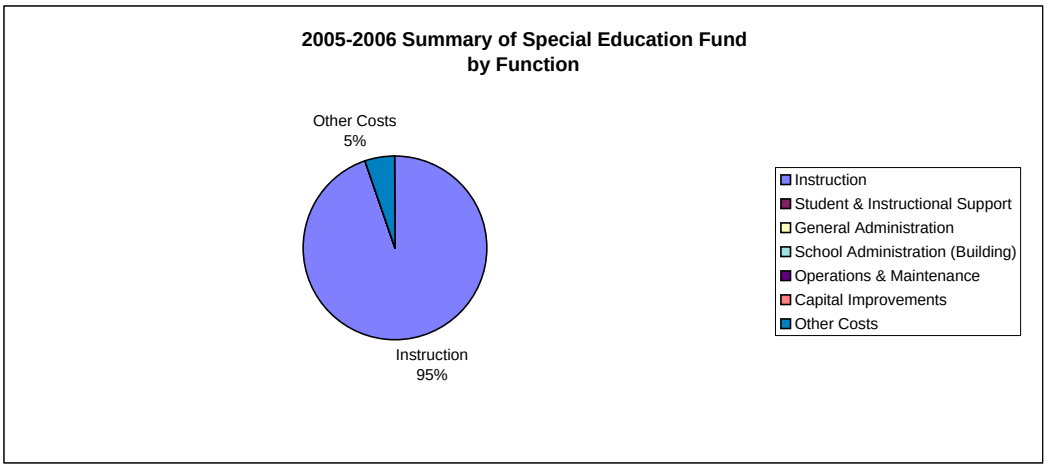


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	289,300	96%	296,993	96%	3%	308,680	95%	4%
Student & Instructional Support	0	0%	67	0%	0%	0	0%	-100%
General Administration	107	0%	20	0%	-81%	0	0%	-100%
School Administration (Building)	789	0%	59	0%	-93%	0	0%	-100%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	11,604	4%	11,548	4%	0%	17,650	5%	53%
Total Expenditures	301,800	100%	308,687	100%	2%	326,330	100%	6%
Amount per Pupil	$1,451		$1,513		4%	$1,774		17%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)





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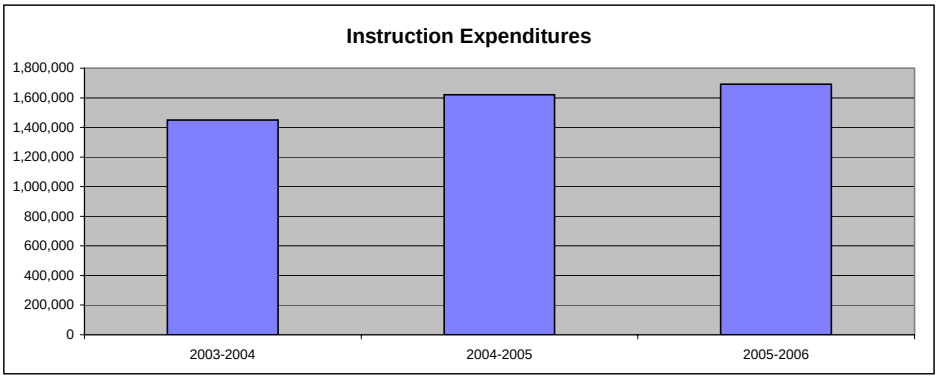
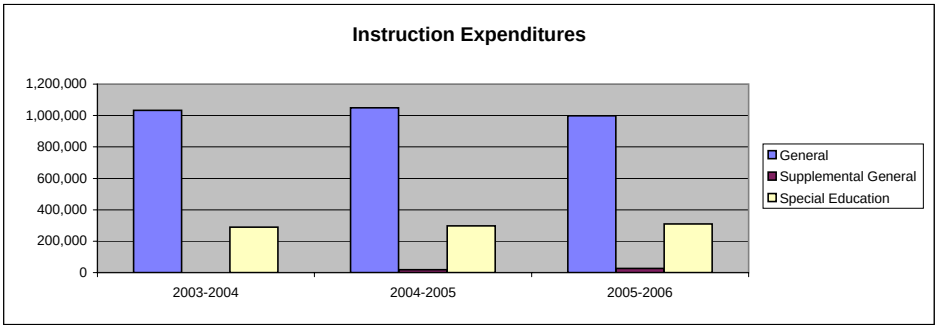
Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	1,033,597	1,048,720	1%	998,541	-5%
Federal Funds	52,297	56,589	8%	51,050	-10%
Supplemental General	0	18,511	0%	27,500	49%
At Risk (4yr Old)				42,907	
At Risk (K-12)				37,800	
Bilingual Education	0	0	0%	0	0%
Capital Outlay	21,082	45,480	116%	53,506	18%
Driver Education	2,942	2,456	-17%	6,584	168%
Declining Enrollment				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	4,638	8,694	87%	18,238	110%
Special Education	289,300	296,993	3%	308,680	4%
Vocational Education	11,589	10,044	-13%	16,459	64%
Gifts/Grants	27,715	27,700	0%	57,225	107%
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		62,876		73,565	17%
Contingency Reserve	0	38,344	0%		
Text Book & Student Material	6,326	3,214	-49%		
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	1,449,486	1,619,621	12%	1,692,055	4%
Enrollment (FTE)*	208.0	204.0	-2%	184.0	-10%
Amount per Pupil	6,969	7,939	14%	9,196	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,449,486	1,619,621	12%	1,692,055	4%





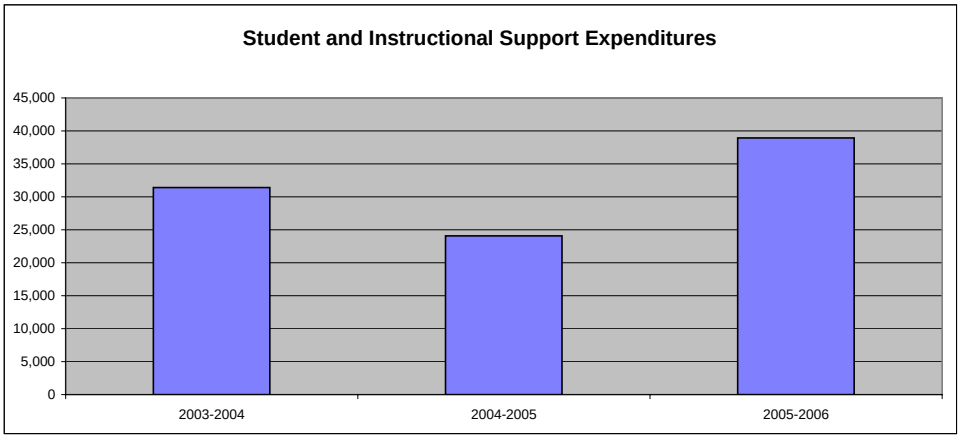
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	9,990		8,250	-17%		12,500	52%
Federal Funds	11,860		2,033	-83%		1,995	-2%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						3,000	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	646		0	-100%		10,000	0%
Driver Training	0		98	0%		100	2%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	4,505		9,454	110%		10,960	16%
Parent Education Program	1,881		3,803	102%		0	-100%
Summer School	2,508		396	-84%		400	1%
Special Education	0		67	0%		0	-100%
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%
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	31,390		24,101	-23%		38,955	62%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	151		118	-22%		212	79%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	31,390		24,101	-23%		38,955	62%
Amount per Pupil	$163		$131	-20%		$212	62%



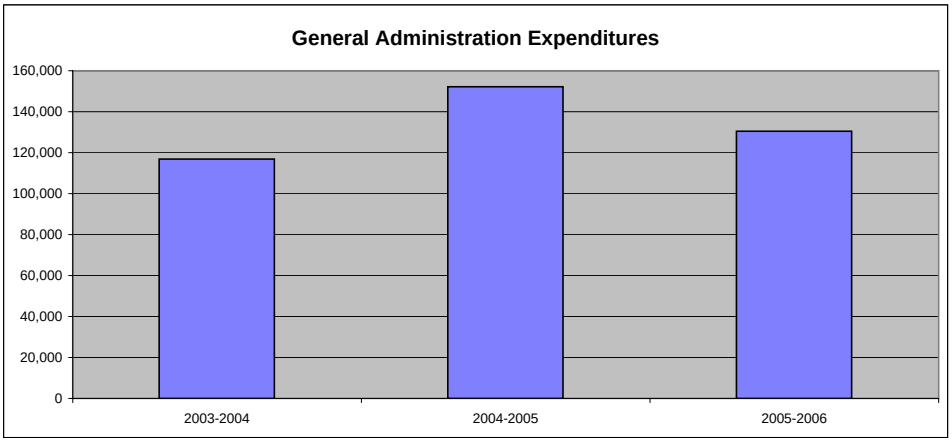
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	116,673		121,088	4%		129,000	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		1,066	0%		1,500	41%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	120		0	-100%		0	0%
Special Education	107		20	-81%		0	-100%
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			0			0	0%
Contingency Reserve	0		30,000	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	116,900		152,174	30%		130,500	-14%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	562		746	33%		709	-5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	116,900		152,174	30%		130,500	-14%



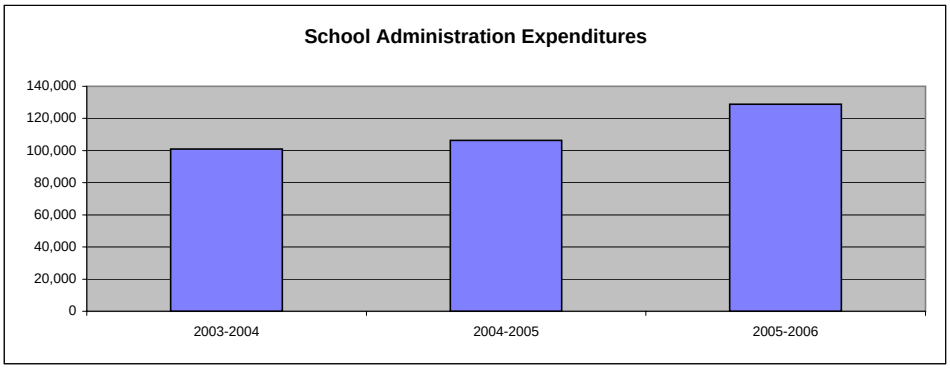
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	100,210		106,299	6%		113,500	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						15,413	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	789		59	-93%		0	-100%
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			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	100,999		106,358	5%		128,913	21%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	486		521	7%		701	34%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	100,999		106,358	5%		128,913	21%



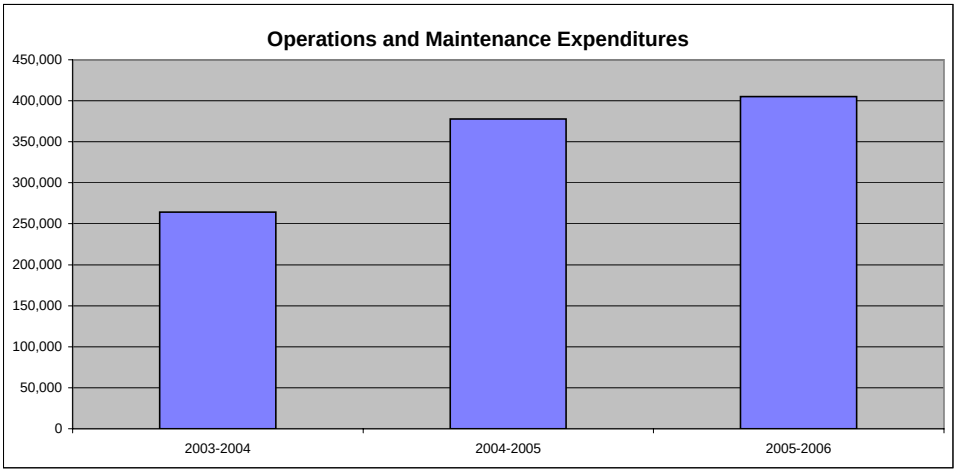
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	149,855		125,725	-16%		148,800	18%
Federal Funds	0		0	0%		0	0%
Supplemental General	87,492		117,423	34%		121,000	3%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	23,945		130,121	443%		125,000	-4%
Driver Training	235		299	27%		5,100	1606%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	2,830		4,280	51%		5,050	18%
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%
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%
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	264,357		377,848	43%		404,950	7%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	1,271		1,852	46%		2,201	19%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	264,357		377,848	43%		404,950	7%



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

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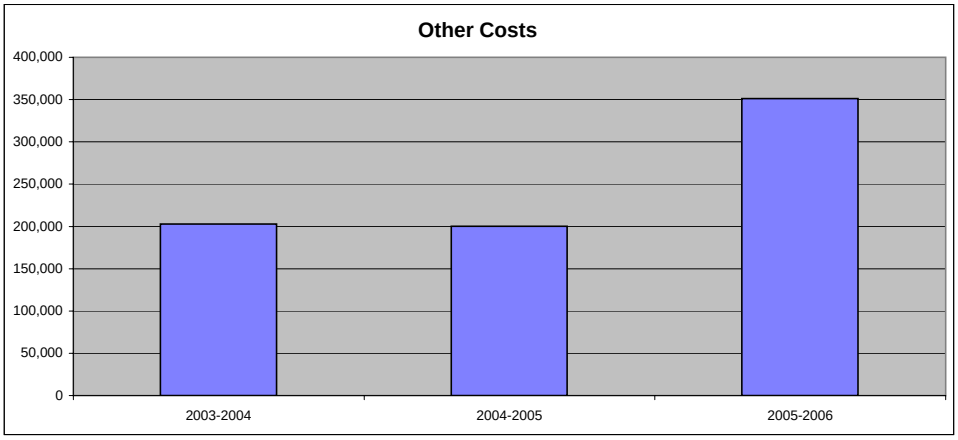
Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	70,311		71,411	2%		80,500	13%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,214		5,550	-23%		104,006	1774%
Driver Training	0		0	0%		5,000	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	113,701		111,492	-2%		143,952	29%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	11,604		11,548	0%		17,650	53%
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%
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	202,830		200,001	-1%		351,108	76%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	975		980	1%		1,908	95%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	202,830		200,001	-1%		351,108	76%



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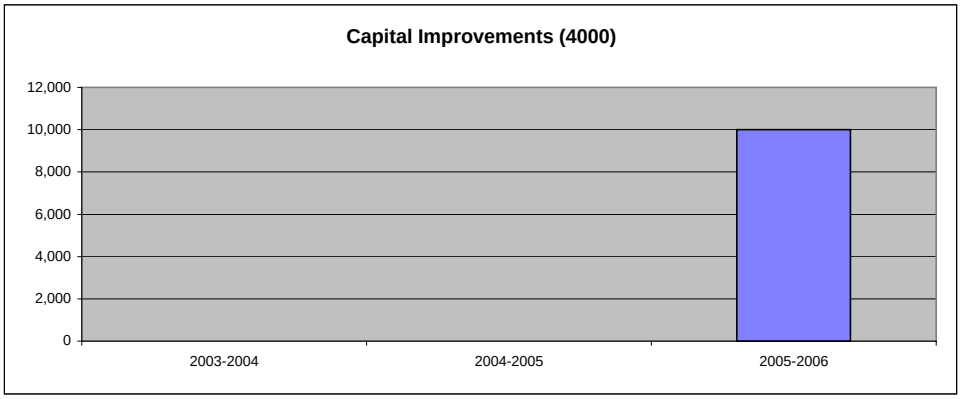
Capital Improvements Expenditures (4000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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%
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%		10,000	0%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	0		0	0%		54	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		10,000	0%



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

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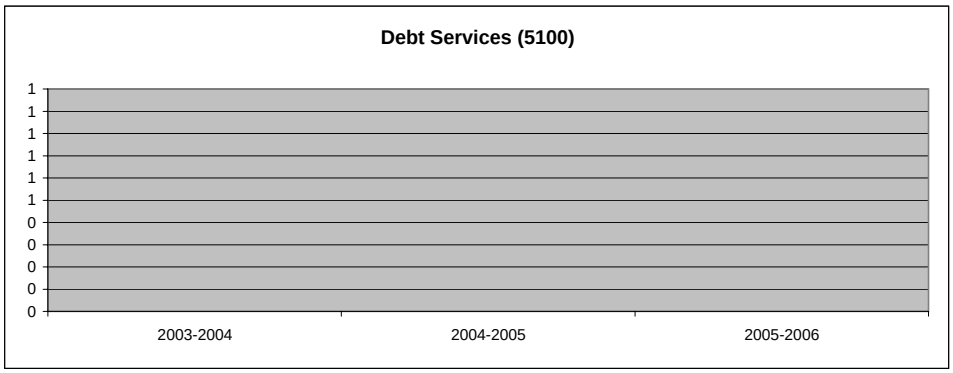
Debt Services Expenditures (5100)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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%
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)*	208.0		204.0	-2%		184.0	-10%
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%		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.

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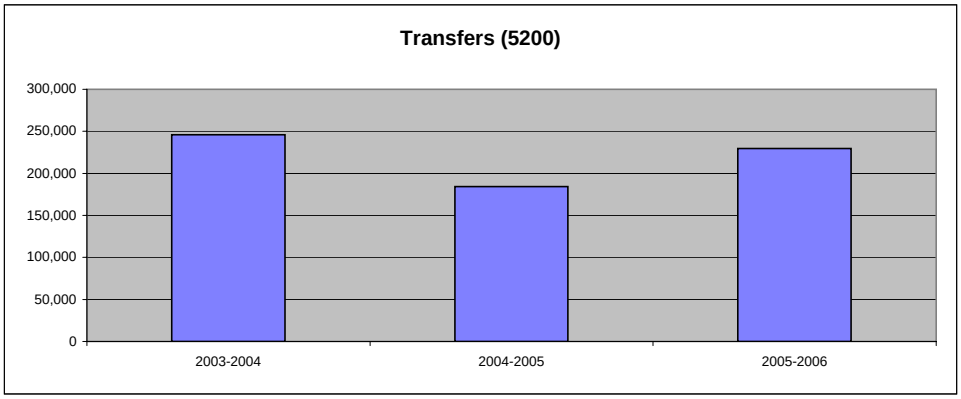
Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	211,141		171,342	-19%		194,417	13%
Federal Funds	0		0	0%		0	0%
Supplemental General	34,842		13,000	-63%		35,000	169%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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%
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	245,983		184,342	-25%		229,417	24%
Enrollment (FTE)*	208.0		204.0	-2%		184.0	-10%
Amount per Pupil	1,183		904	-24%		1,247	38%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	245,983		184,342	-25%		229,417	24%



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

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

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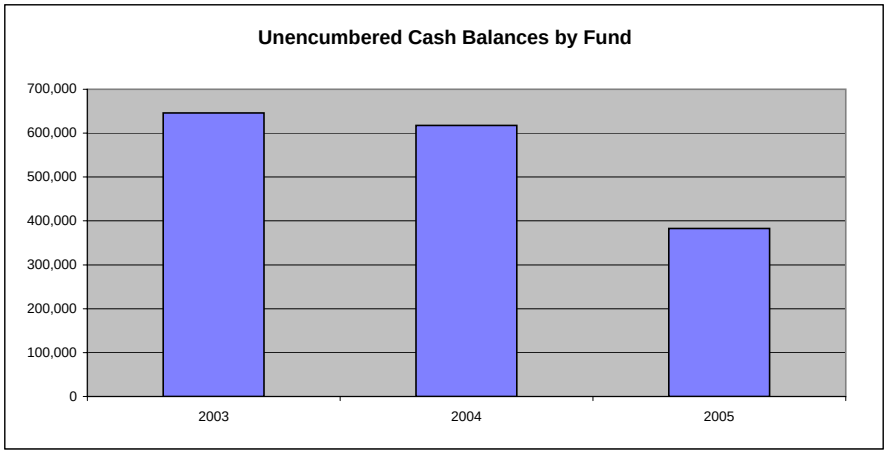
USD# 326

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	982	200	-8
Federal Funds	0	0	0
Supplemental General	334	14,194	8,631
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	287,311	299,798	208,126
Driver Training	19,215	17,382	15,744
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	30,342	34,135	31,288
Professional Development	13,367	11,476	6,022
Parent Education Program	4,184	3,803	0
Summer School	12,123	9,878	9,638
Special Education	179,688	156,204	96,330
Vocational Education	0	0	0
Gifts/Grants	25,740	225	7,225
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
Contingency Reserve	68,344	68,344	
Text Book & Student Material	4,230	2,104	
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	645,860	617,743	382,996
Enrollment (FTE)*	208.0	204.0	184.0
Amount per Pupil	3,105	3,028	2,082
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	645,860	617,743	382,996



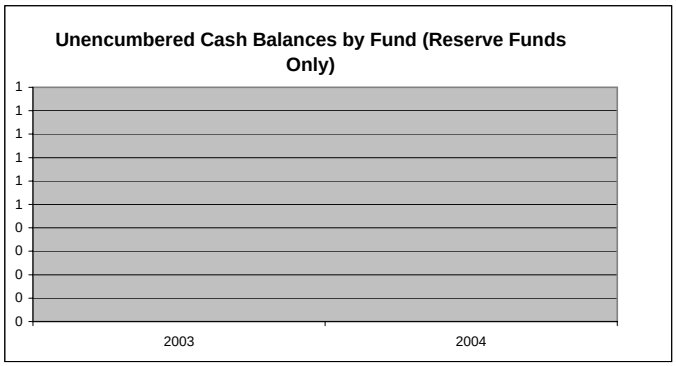
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2003	July 1, 2004
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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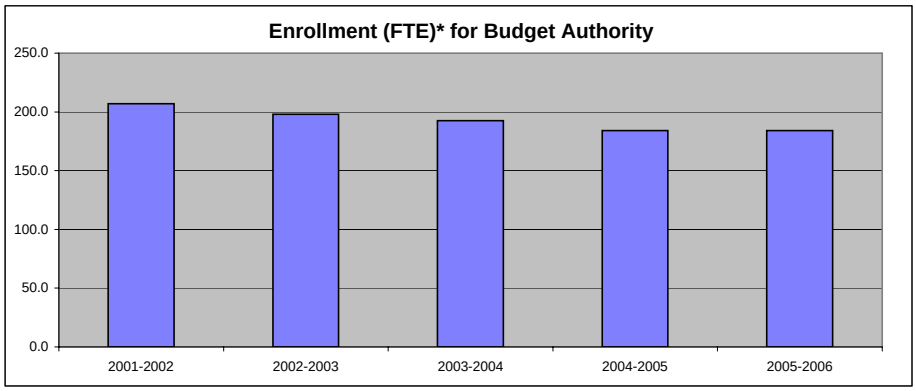
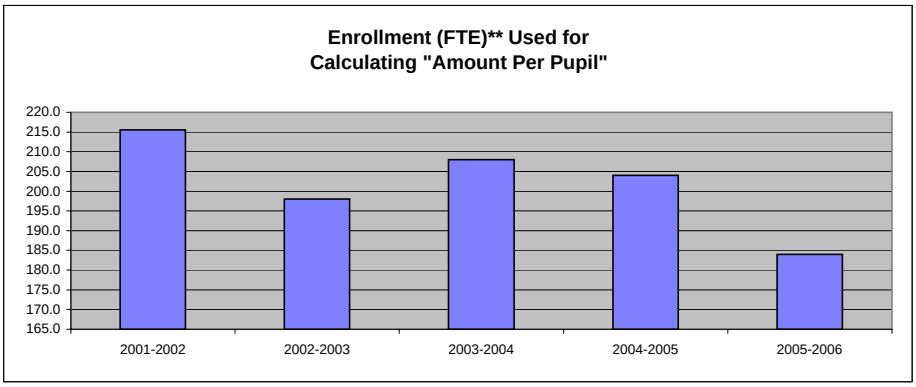
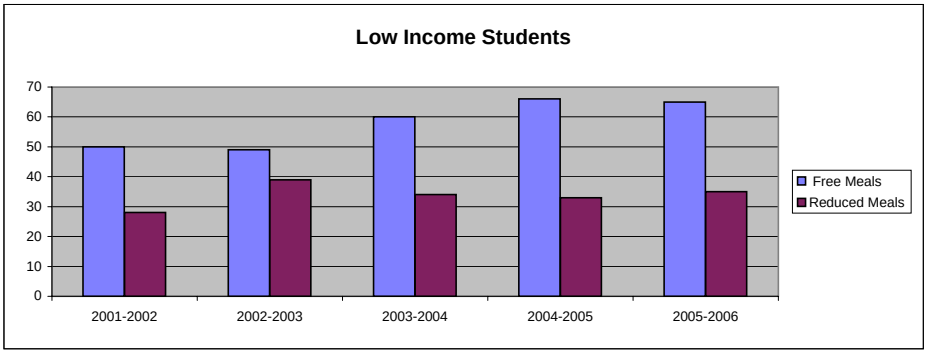
Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	207.0	198.0	-4%	192.5	-3%	184.0	-4%	184.0	0%
Enrollment (FTE)**	215.5	198.0	-8%	208.0	5%	204.0	-2%	184.0	-10%
Number of Students - Free Meals	50	49	-2%	60	22%	66	10%	65	-2%
Number of Students - Reduced Meals	28	39	39%	34	-13%	33	-3%	35	6%





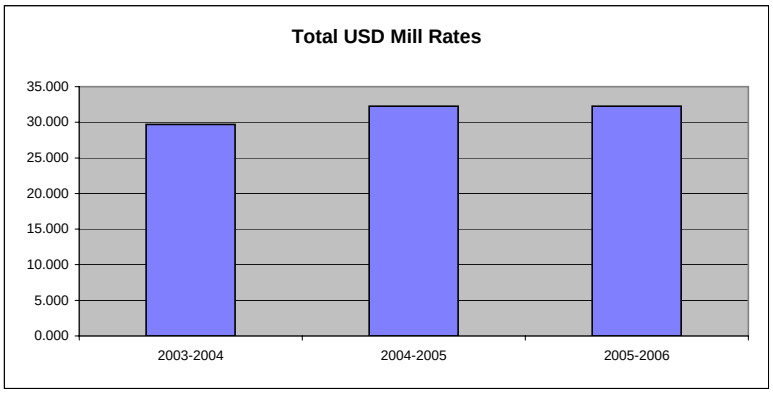


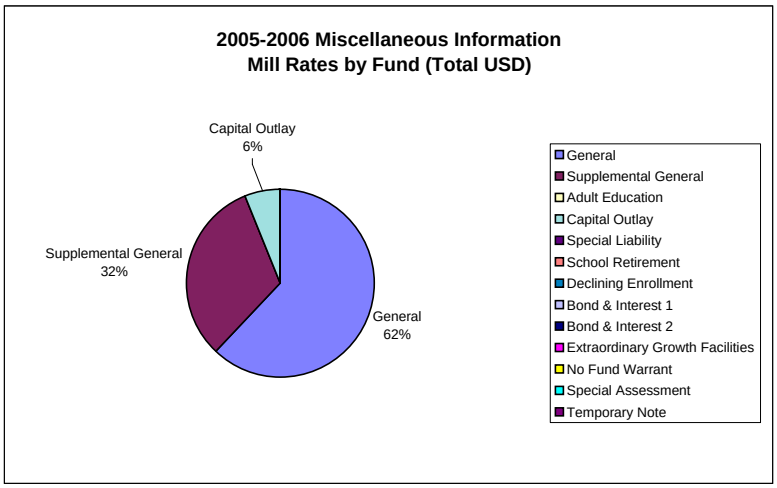
*FTE for state aid and budget authority purposes for general fund.

** 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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	7.704	10.262	10.279
Adult Education	0.000	0.000	0.000
Capital Outlay	2.000	2.000	2.000
Declining Enrollment			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	**29.704**	**32.262**	**32.279**
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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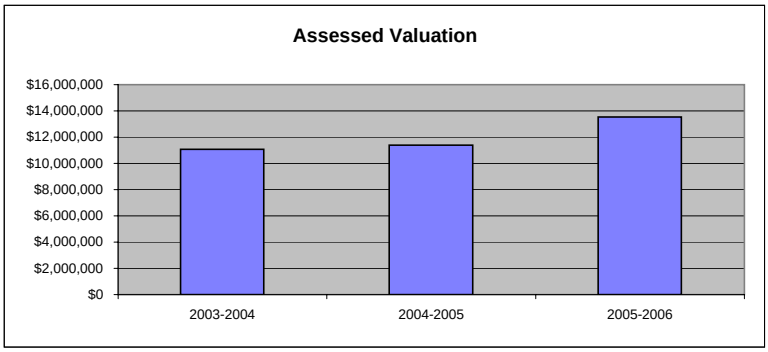
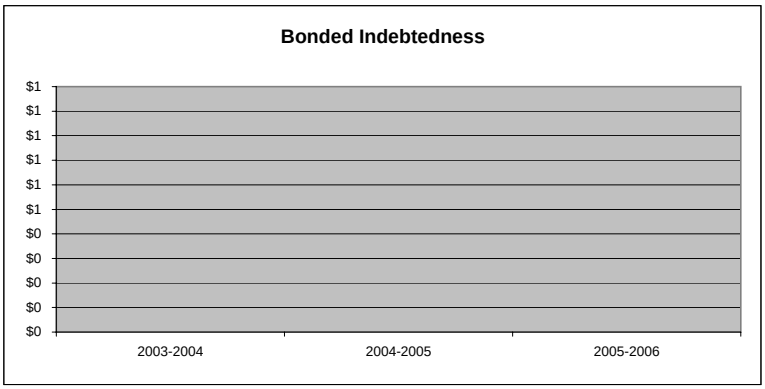
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$11,069,235	$11,389,430	$13,540,894
Bonded Indebtedness	$0	$0	$0