Budget Profile
2005-2006

B&B USD 451

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)

2005-2006 Budget General Information
USD #: 451

Introduction

USD 451 is located in Nemaha County, Kansas, and supports the education of students from St. Benedict and Baileyville. Known as B&B schools, we are a rural school rich in academic and extra curricular success.

The following information will make it easier for you to contact key people in the district. Please feel free to contact the USD 451 board office for any questions you may have.

Board Members

Maurice Feldkamp, Board President
RR1, Box 24
Baileyville, Kansas 66404

Dale Sudbeck, Vice President
511 Walnut Street
Baileyville, Kansas 66404

Frank Hulsing
RR1, Box 66A
Baileyville, Kansas 66404

Vern Buessing
RR1, Box 77
Baileyville, Kansas 66404

Nick Holthaus
239 US Highway 36
Baileyville, Kansas 66404

Martin Haug
2560 J Road
Seneca, Kansas 66538

Alan Schmitz
2658 C Road
Baileyville, Kansas 66404

Key Staff

Superintendent: Jerry Turner
Business Office Staff: Carol Hunninghake
Curriculum & Instruction Staff: John Vincent & Barbara Vitt

The District's Accomplishments and Challenges

Accomplishments: 100% Graduation Rate
AYP met at both attendance centers
Standard of Excellence met in the following:
4th Grade & 7th Grade – Math
4th Grade, 7th Grade, & 10th Grade – Science
6th Grade & 8th Grade – Social Studies
Almost 100% of graduates will attend higher education

Challenges: Rising health insurance costs
Declining enrollment

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
Each fund is set to pay for items needed in different programs. All major programs are funded through the General and Supplemental General funds. Federal funds and grants take care of expenditures for other programs.

2. Summary of General Fund Expenditures by Function
The General fund is budgeted to pay expenses of major educational needs such as payroll, building leases, transportation, etc.

3. Summary of Supplemental General Fund Expenditures by Function
The Supplemental General fund is budgeted for items such as driver education, food service, building repairs, textbooks and supplies.

4. Summary of General and Supplemental General Fund Expenditures by Function
These funds take care of expenses except those purchases for Federal Programs.

5. Summary of Special Education Fund by Function
USD 451 is a member of the Nemaha Marshall Special Education Cooperative and funds are relinquished to them.

6. Instruction Expenditures (1000)
These items are needed for regular education programs on a daily basis.

7. Student and Instructional Support Expenditures (2100 & 2200)
The support staff helps with daily tasks, which in turn supports all learning.

8. General Administration Expenditures (2300)
This fund is set for Building Administration salaries, travel, and other office expenses.

9. School Administration Expenditures (2400)
This fund will pay salaries, expenses for travel, office supplies, and other expenses set by the Board of Education.

10. Operations and Maintenance Expenditures (2600)
This fund pays for everyday custodial and maintenance expenditures.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
We budget for office support staff with these funds..

12. Capital Improvements (4000)
USD 451 continues to keep Capital Outlay funds strong. This fund will only be used in case of major repair and by approval of the Board of Education.

13. Debt Services (5000)
We do not budget for this fund.

14. Miscellaneous Information Unencumbered Cash Balance by Fund
Certain funds can have an unencumbered cash balance, all other funds must be spent in full.

15. Reserve Funds Unencumbered Cash Balance
USD 451 has a Contingency Fund for future needs.

16. Other Information - FTE
Our FTE continues to go down slightly each year.

17. Miscellaneous Information Mill Rates by Fund
The State has set its mill rate at 20.00. Our local Board of Education has set our local option rate at 7.246 mills.

18. Other Information – Assessed Valuation and Bonded Indebtedness
As a district, our assessed evaluation dropped the past year. This has impacted our budget.

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

Summary of Total Expenditures By Function
(All Funds)

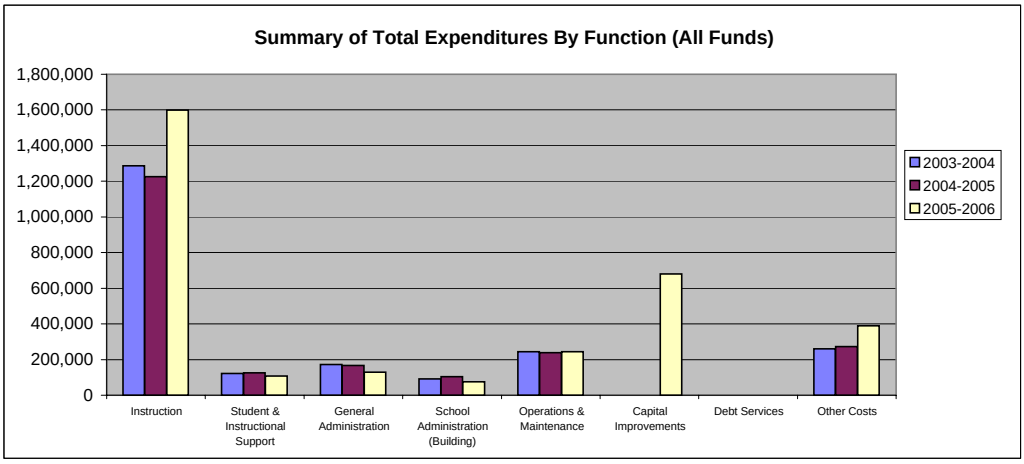
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,286,995	59%	1,226,549	57%	-5%	1,599,126	50%	30%
Student & Instructional Support	121,368	6%	125,293	6%	3%	107,893	3%	-14%
General Administration	171,496	8%	166,997	8%	-3%	129,730	4%	-22%
School Administration (Building)	91,531	4%	104,853	5%	15%	75,389	2%	-28%
Operations & Maintenance	243,708	11%	238,579	11%	-2%	243,367	8%	2%
Capital Improvements	0	0%	0	0%	0%	680,000	21%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	260,232	12%	272,348	13%	5%	390,017	12%	43%
Total Expenditures	2,175,330	100%	2,134,619	100%	-2%	3,225,522	100%	51%
Amount per Pupil	$9,121		$8,988		-1%	$15,287		70%

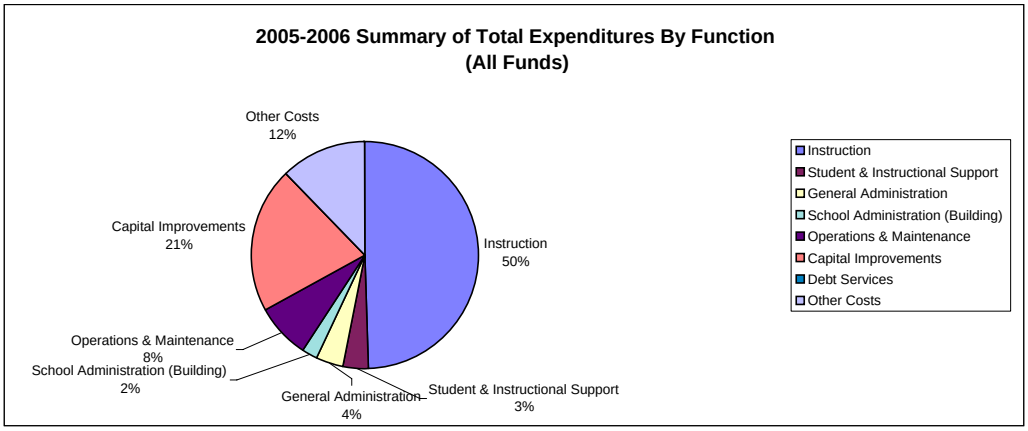
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

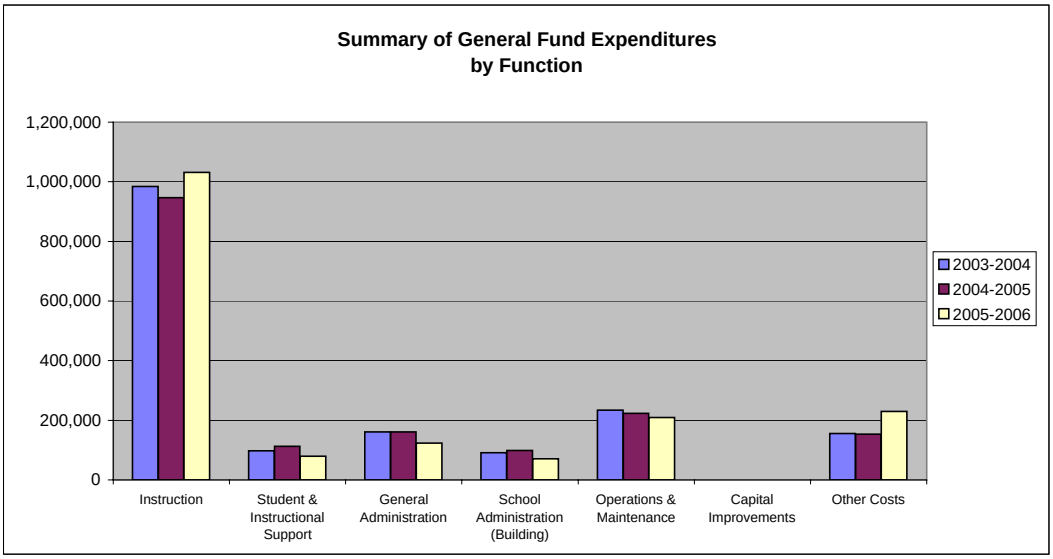


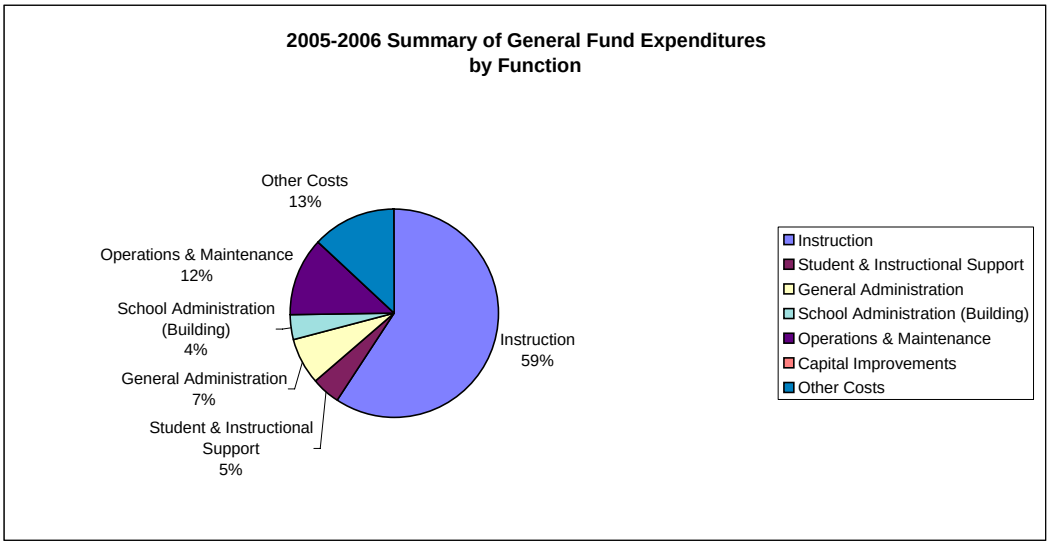


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	984,561	57%	946,713	56%	-4%	1,031,026	59%	9%
Student & Instructional Support	97,874	6%	112,420	7%	15%	79,364	5%	-29%
General Administration	160,767	9%	160,618	9%	0%	123,930	7%	-23%
School Administration (Building)	91,531	5%	98,826	6%	8%	70,589	4%	-29%
Operations & Maintenance	233,582	14%	222,934	13%	-5%	208,863	12%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	155,759	9%	153,646	9%	-1%	229,587	13%	49%
Total Expenditures	1,724,074	100%	1,695,157	100%	-2%	1,743,359	100%	3%
Amount per Pupil	$7,229		$7,138		-1%	$8,262		16%

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

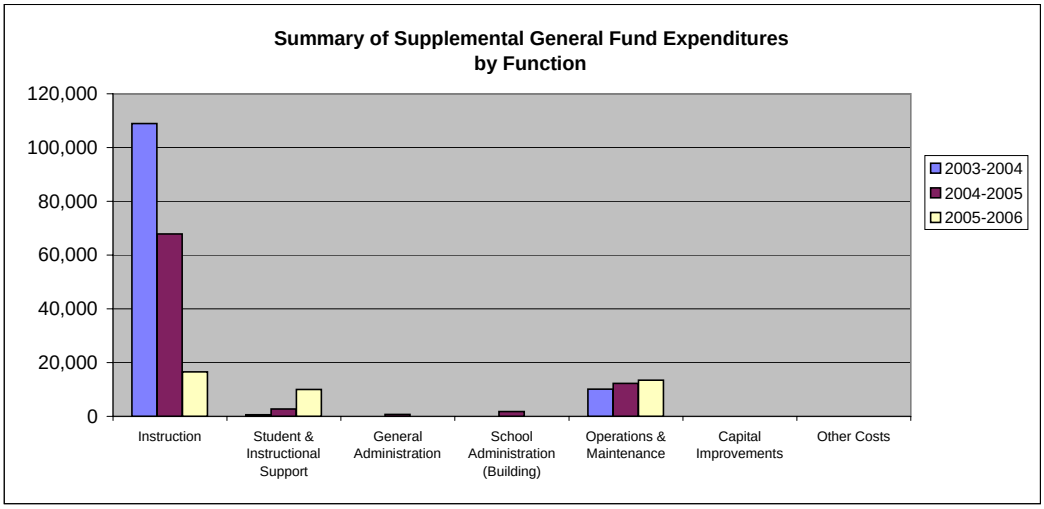


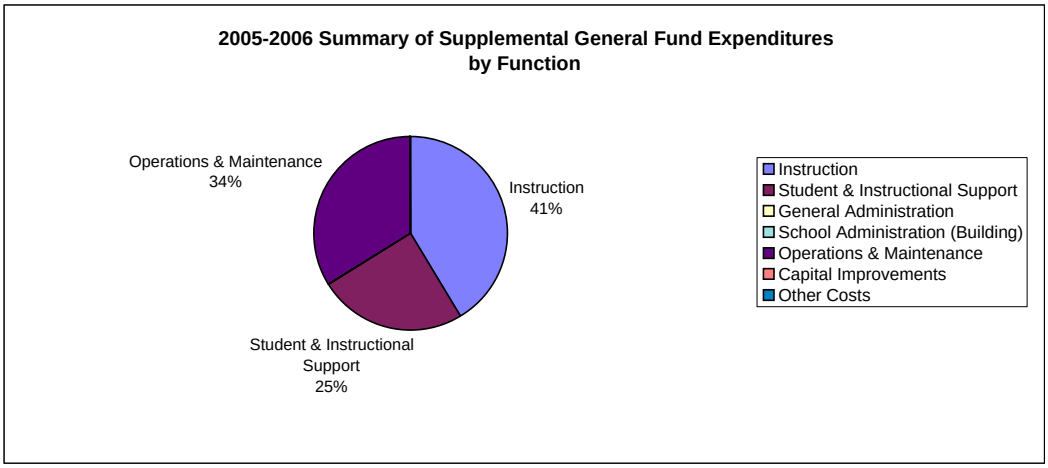


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	108,895	91%	67,910	80%	-38%	16,500	41%	-76%
Student & Instructional Support	632	1%	2,690	3%	326%	10,000	25%	272%
General Administration	0	0%	748	1%	0%	0	0%	-100%
School Administration (Building)	0	0%	1,825	2%	0%	0	0%	-100%
Operations & Maintenance	10,126	8%	12,204	14%	21%	13,500	34%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	119,653	100%	85,377	100%	-29%	40,000	100%	-53%
Amount per Pupil	$502		$359		-28%	$190		-47%

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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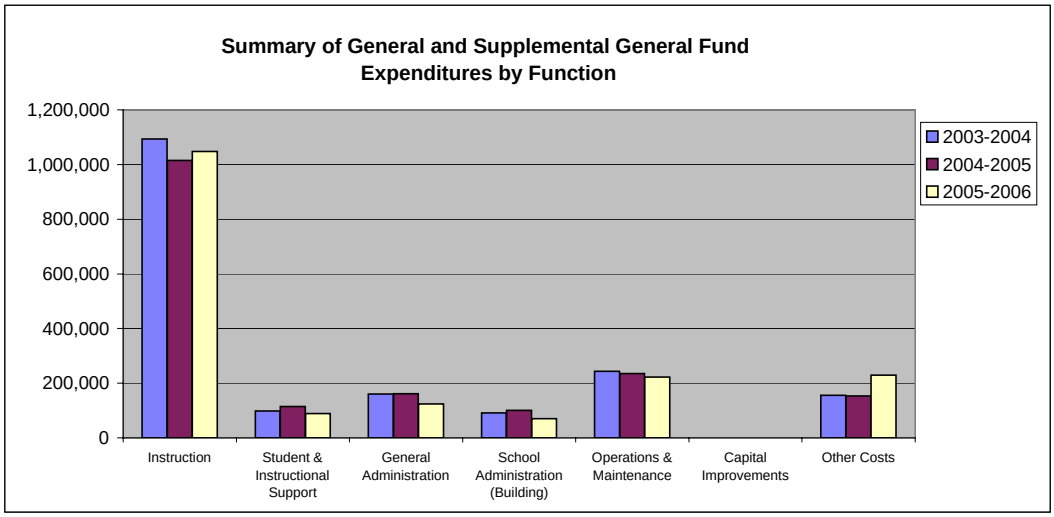
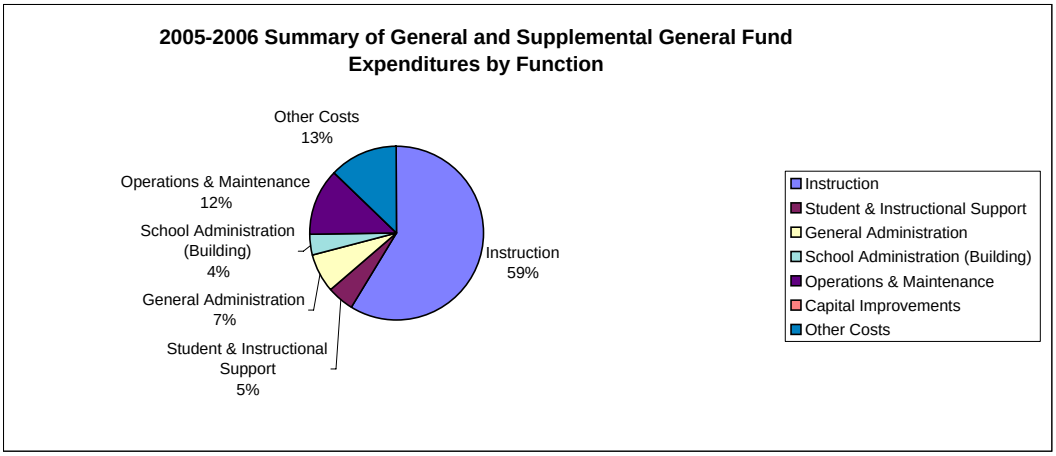
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,093,456	59%	1,014,623	57%	-7%	1,047,526	59%	3%
Student & Instructional Support	98,506	5%	115,110	6%	17%	89,364	5%	-22%
General Administration	160,767	9%	161,366	9%	0%	123,930	7%	-23%
School Administration (Building)	91,531	5%	100,651	6%	10%	70,589	4%	-30%
Operations & Maintenance	243,708	13%	235,138	13%	-4%	222,363	12%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	155,759	8%	153,646	9%	-1%	229,587	13%	49%
Total Expenditures	1,843,727	100%	1,780,534	100%	-3%	1,783,359	100%	0%
Amount per Pupil	$7,731		$7,497		-3%	$8,452		13%

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.

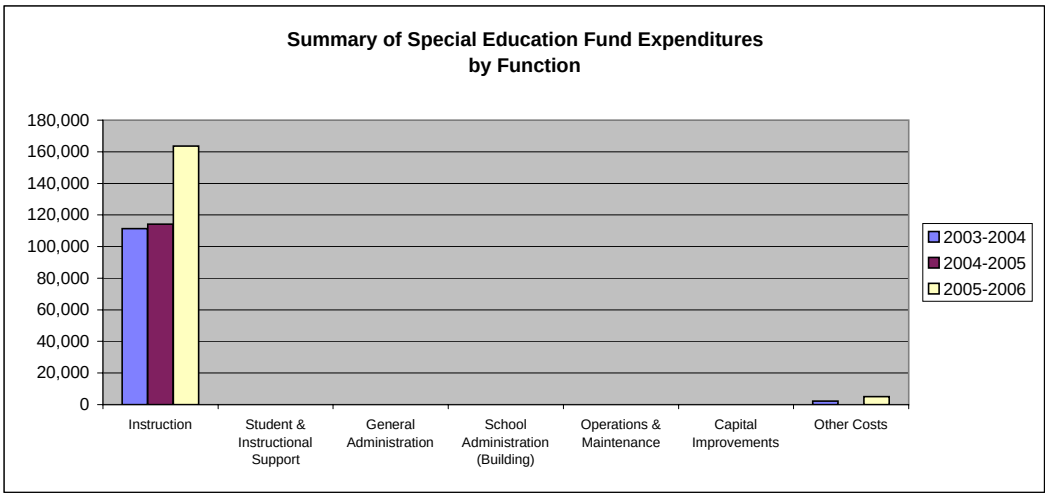


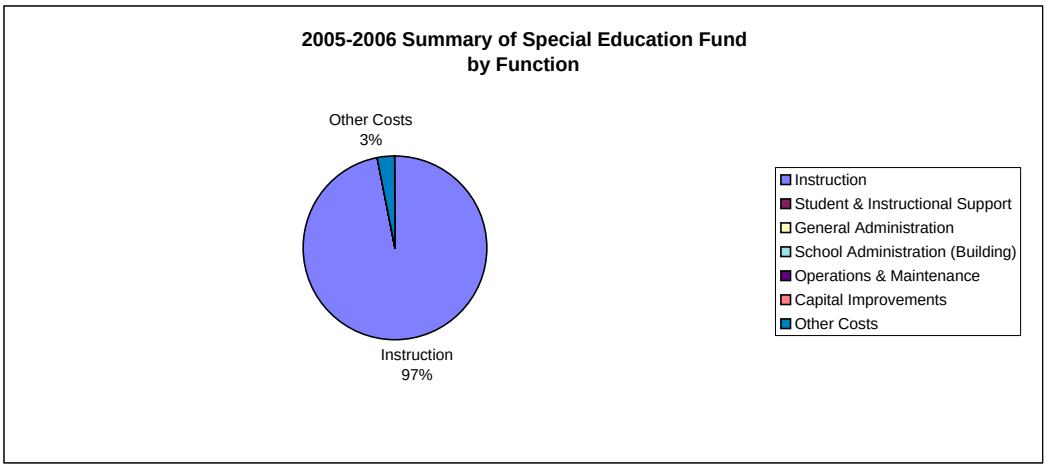


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	111,329	98%	114,145	100%	3%	163,641	97%	43%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,196	2%	0	0%	-100%	5,000	3%	0%
Total Expenditures	113,525	100%	114,145	100%	1%	168,641	100%	48%
Amount per Pupil	$476		$481		1%	$799		66%

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.)

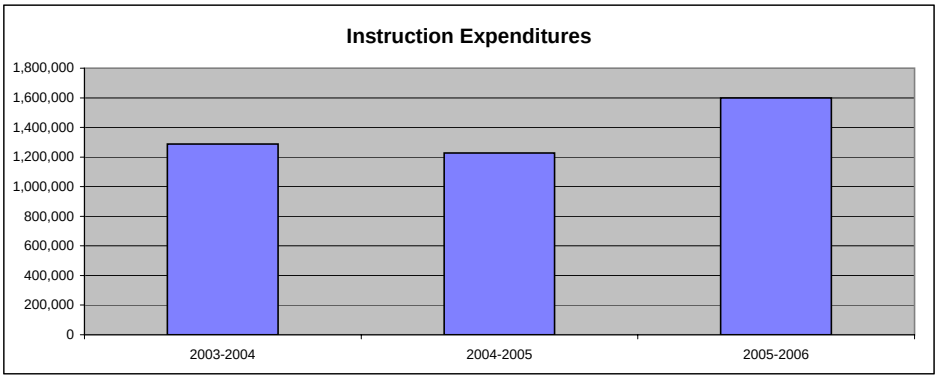


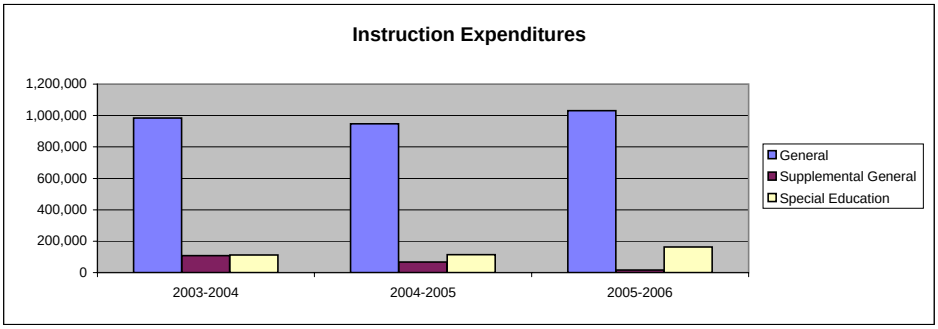


USD# 451

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	984,561		946,713	-4%		1,031,026	9%
Federal Funds	31,707		0	-100%		0	0%
Supplemental General	108,895		67,910	-38%		16,500	-76%
At Risk (4yr Old)						0	
At Risk (K-12)						42,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		200,896	0%
Driver Education	2,312		3,389	47%		6,056	79%
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	111,329		114,145	3%		163,641	43%
Vocational Education	37,857		40,000	6%		85,000	113%
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			42,037			54,007	28%
Contingency Reserve	0		0	0%			
Text Book & Student Material	10,334		12,355	20%			
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	1,286,995		1,226,549	-5%		1,599,126	30%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	5,396		5,164	-4%		7,579	47%
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	1,286,995		1,226,549	-5%		1,599,126	30%





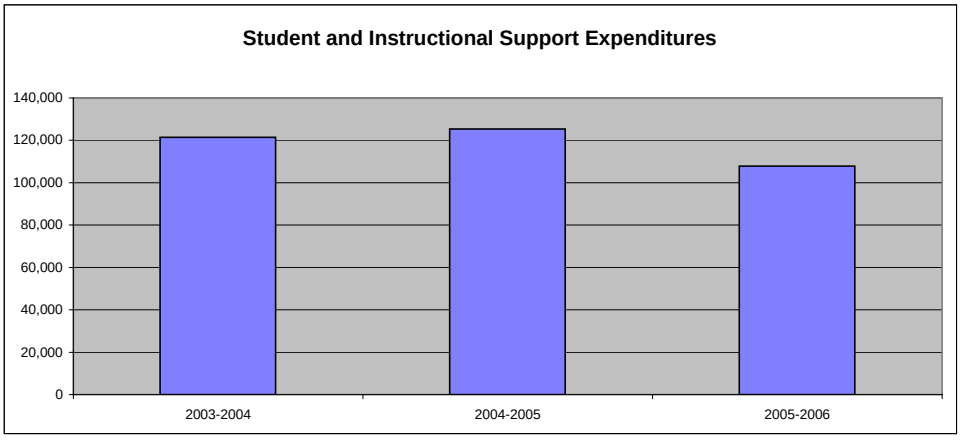
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	97,874		112,420	15%		79,364	-29%
Federal Funds	18,044		0	-100%		0	0%
Supplemental General	632		2,690	326%		10,000	272%
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	3,726		3,965	6%		12,834	224%
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			5,521			5,695	3%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,092		697	-36%			
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	121,368		125,293	3%		107,893	-14%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	509		528	4%		511	-3%
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	121,368		125,293	3%		107,893	-14%
Amount per Pupil	$509		$552	8%		$511	-7%



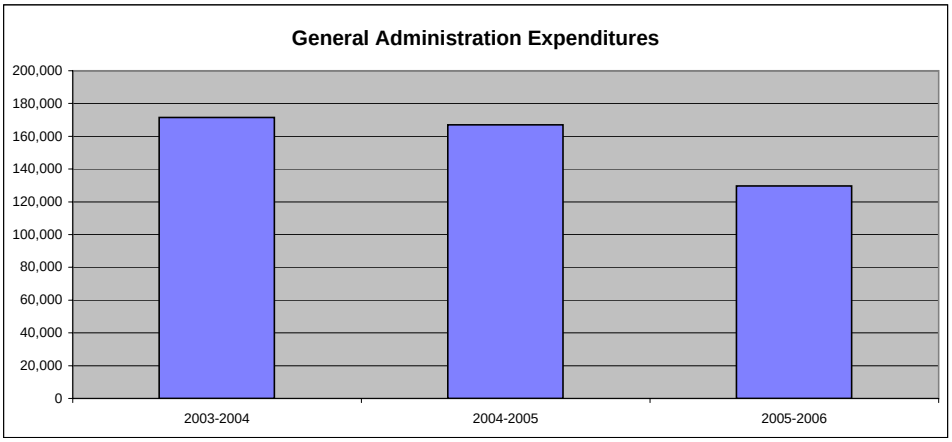
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	160,767		160,618	0%		123,930	-23%
Federal Funds	10,729		0	-100%		0	0%
Supplemental General	0		748	0%		0	-100%
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 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			5,631			5,800	3%
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	171,496		166,997	-3%		129,730	-22%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	719		703	-2%		615	-13%
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	171,496		166,997	-3%		129,730	-22%



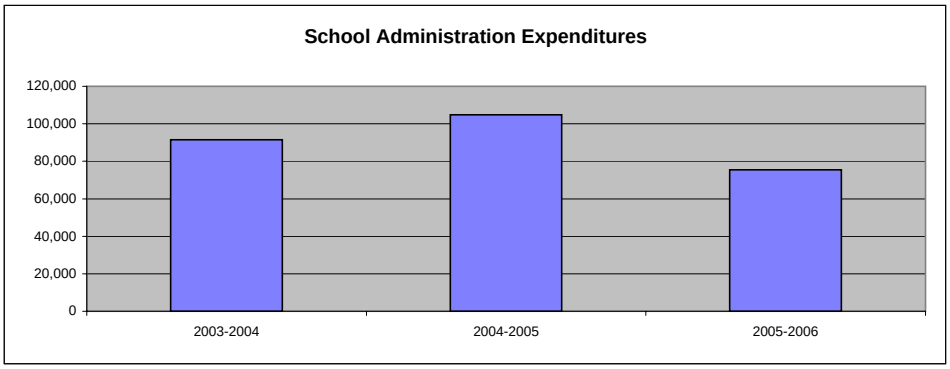
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	91,531		98,826	8%		70,589	-29%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		1,825	0%		0	-100%
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 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			4,202			4,800	14%
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	91,531		104,853	15%		75,389	-28%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	384		441	15%		357	-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	91,531		104,853	15%		75,389	-28%



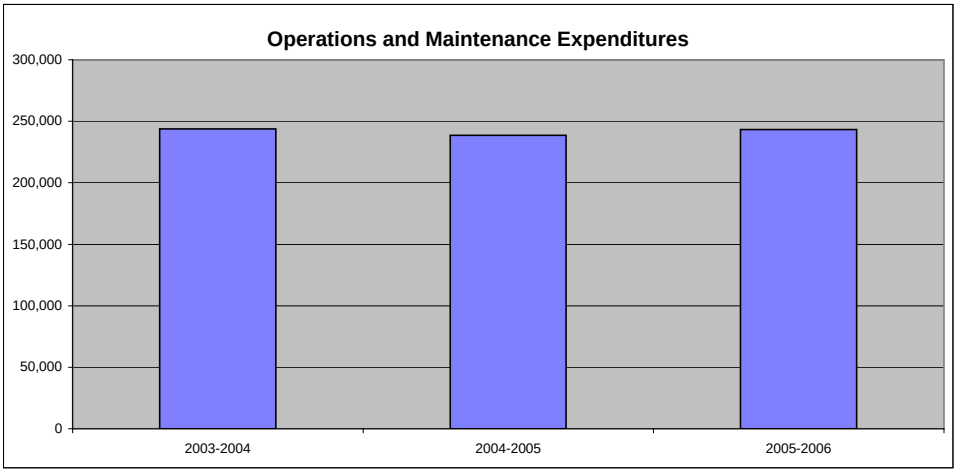
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	233,582		222,934	-5%		208,863	-6%
Federal Funds	0		0	0%		0	0%
Supplemental General	10,126		12,204	21%		13,500	11%
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%		16,504	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			3,441			4,500	31%
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	243,708		238,579	-2%		243,367	2%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	1,022		1,005	-2%		1,153	15%
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	243,708		238,579	-2%		243,367	2%



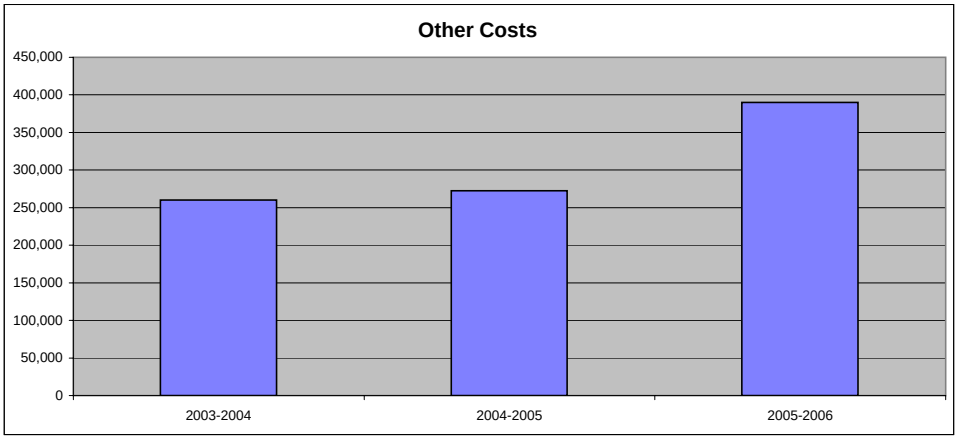
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	155,759		153,646	-1%		229,587	49%
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	108		0	-100%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	102,169		116,356	14%		149,680	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	2,196		0	-100%		5,000	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			2,346			5,750	145%
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	260,232		272,348	5%		390,017	43%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	1,091		1,147	5%		1,848	61%
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	260,232		272,348	5%		390,017	43%



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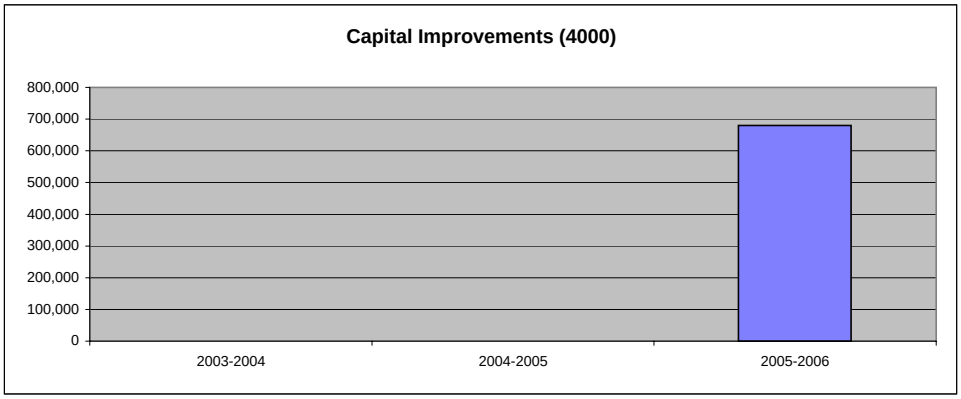
Capital Improvements Expenditures (4000)

	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%		680,000	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%		680,000	0%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	0		0	0%		3,223	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%		680,000	0%



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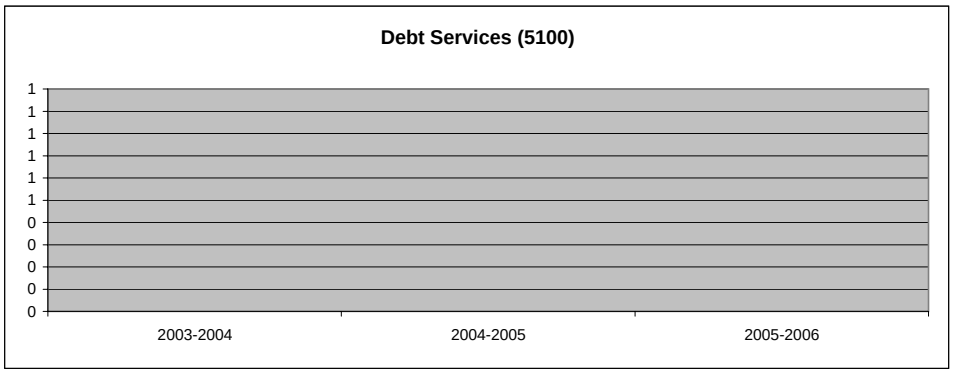
Debt Services Expenditures (5100)

	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)*	238.5		237.5	0%		211.0	-11%
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.

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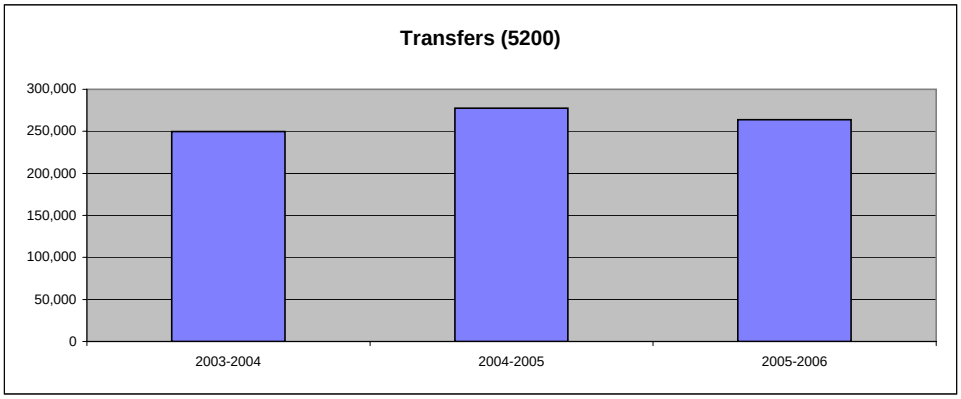
Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	219,431		188,467	-14%		158,813	-16%
Federal Funds	0		0	0%		0	0%
Supplemental General	30,347		89,034	193%		105,000	18%
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	249,778		277,501	11%		263,813	-5%
Enrollment (FTE)*	238.5		237.5	0%		211.0	-11%
Amount per Pupil	1,047		1,168	12%		1,250	7%
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	249,778		277,501	11%		263,813	-5%



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

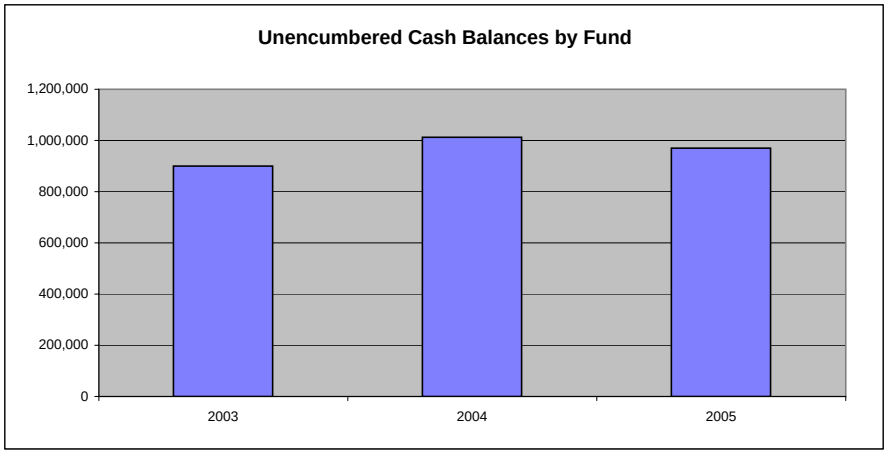
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

USD# 451

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	0	0	0
Supplemental General	0	20,082	0
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	814,827	840,784	856,646
Driver Training	6,700	8,376	16,040
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	21,602	21,436	31,786
Professional Development	12,119	11,393	12,428
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	18,285	23,218	53,322
Vocational Education	0	0	0
Gifts/Grants	0	0	0
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	0	60,000	
Text Book & Student Material	26,146	27,762	
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	899,679	1,013,051	970,222
Enrollment (FTE)*	238.5	237.5	211.0
Amount per Pupil	3,772	4,265	4,598
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	899,679	1,013,051	970,222



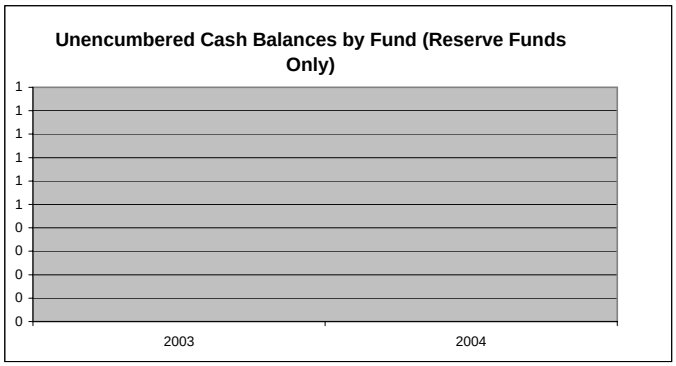
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

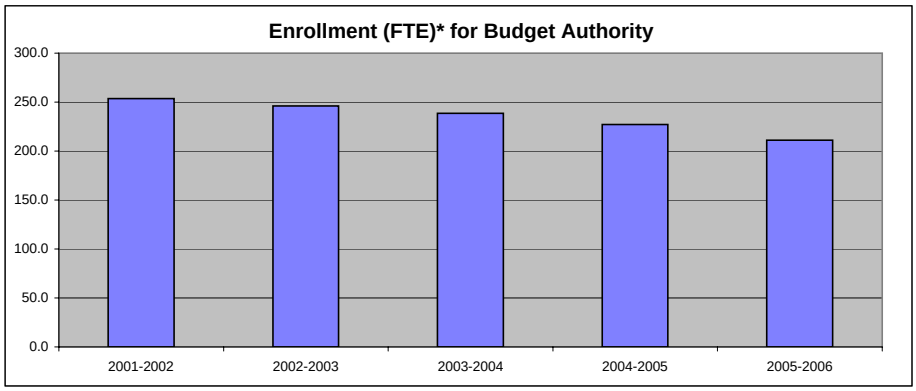


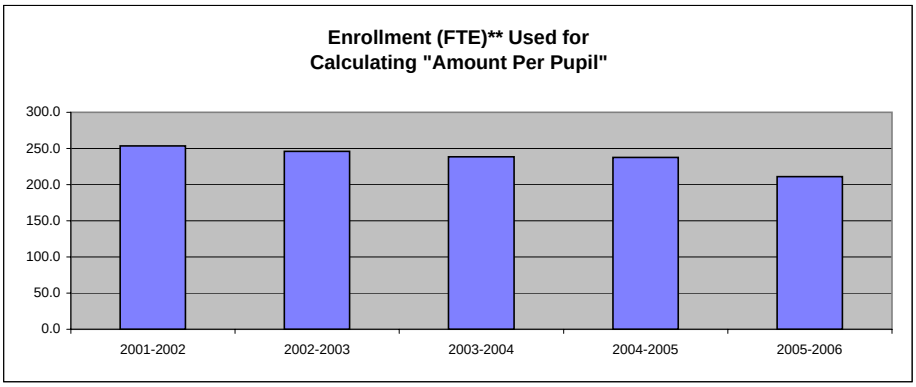
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

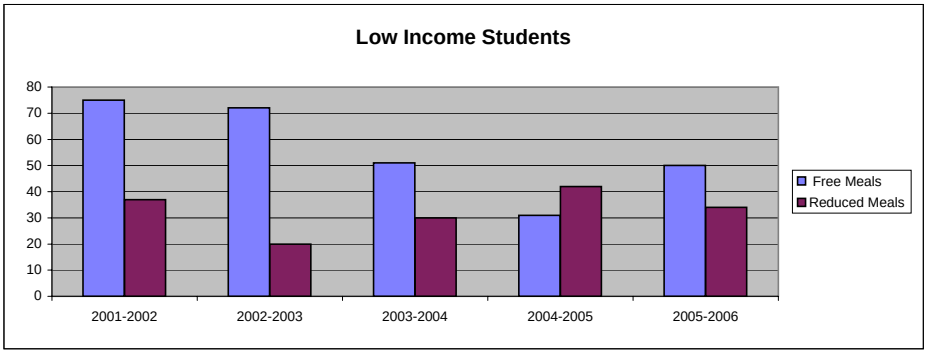
USD# 451

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)*	253.5	246.0	-3%	238.5	-3%	227.0	-5%	211.0	-7%
Enrollment (FTE)**	253.5	246.0	-3%	238.5	-3%	237.5	0%	211.0	-11%
Number of Students - Free Meals	75	72	-4%	51	-29%	31	-39%	50	61%
Number of Students - Reduced Meals	37	20	-46%	30	50%	42	40%	34	-19%





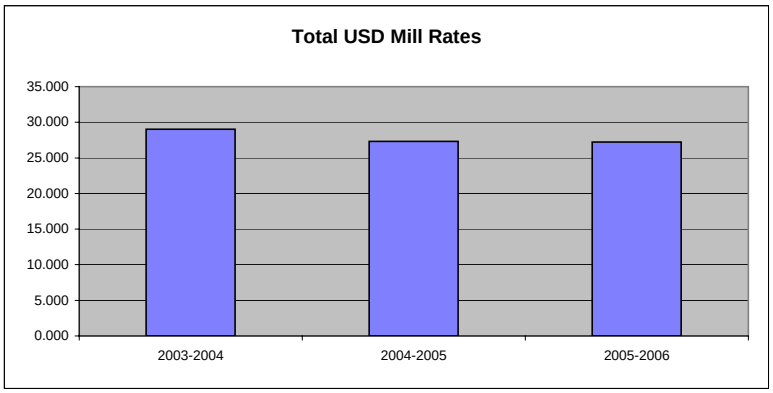


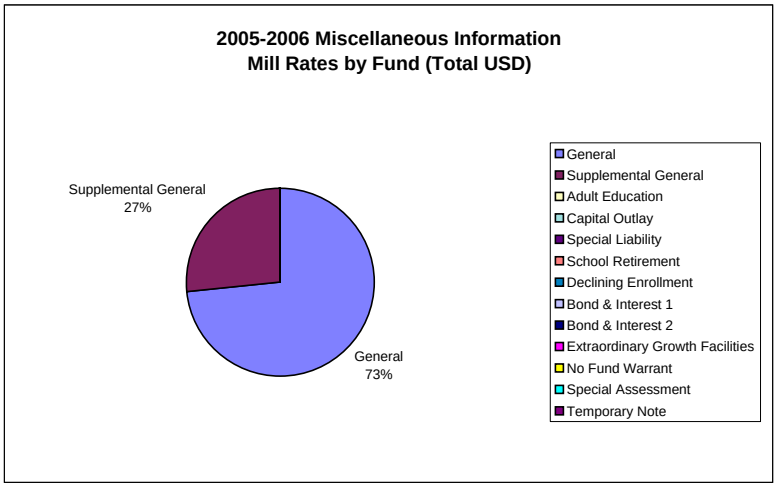
*FTE for state aid and budget authority purposes for general fund.

** 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.

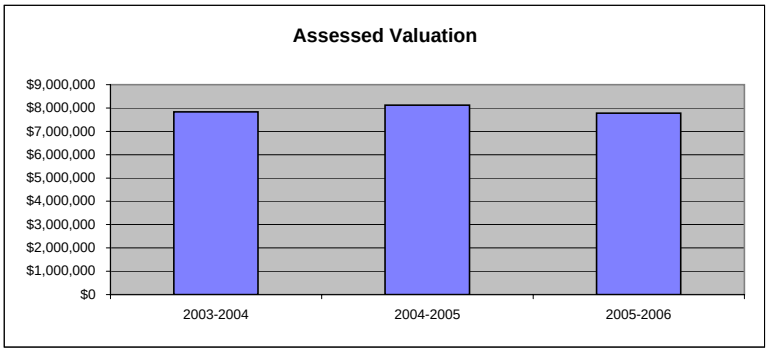
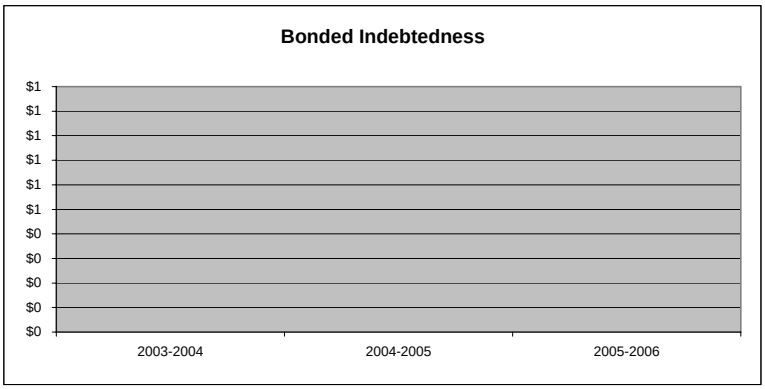
Miscellaneous Information
Mill Rates by Fund

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	9.037	7.300	7.246
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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	**29.037**	**27.300**	**27.246**
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**





USD# 451

Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$7,832,398	$8,116,749	$7,777,758
Bonded Indebtedness	$0	$0	$0