Budget Profile
2005-2006

Dighton USD 482

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2005-2006 Budget General Information
USD #: 482_____

Introduction

Dighton, USD 482 is a small, rural farming community nestled between Ness City and Scott City on Highway 96. Dighton is the county seat of Lane County. There is another district located in our county. Our district covers 601 square miles. The population of Dighton is approximately 1200. The outlying rural population is approximately 900 people. Our district educates 260 students PreK-12th grade. In 2004-05 we added an All Day Kindergarten program. This year we have added a Pre School for 3 and 4 year old children. Our community offers a Library, three Museums, two Physicians, a Hospital, an Optometrist, LTC facilities, Assisted Living facility, a Swimming Pool, City Park. Nine Hole Golf Course, five Churches, a Grocery Store, a Pharmacy and many civic organizations. Our local phone company, S and T, maintains quality technology accessibility.

Board Members

Nita Kuhlman, BOE President	620-397-5362
Albert Cook, BOE Vice President	620-397-5903
Dennis Dowell, BOE Member	620-397-2526
Presley Herndon, BOE Member	620-397-2640
Christine Mumma, BOE Member	620-397-5653
Mark Shapland, BOE Member	620-397-2691
Stacey Foos, BOE Member	620-397-5724

Key Staff

Superintendent: Angela Lawrence 620-397-2835
Business Office Staff: Alicia Hemel 620-397-2835
Curriculum & Instruction Staff: Angela Lawrence
Other Key Contacts:
Jr/Sr High School Administrative Assistant/Transportation Director /Athletic Director- John Levin- 620-397-5333
Pre K-6th Grade Administrative Assistant/Special Education Director -Roger Timken- 620-397-5319

The District's Accomplishments and Challenges

Accomplishments:
Dighton, USD 482 is very proud of the district's facilities. After celebrating our High School's 100th year of existence in 2004, our facility was placed on the National Historic Register. Our district prides itself for the beautiful facilities we have. In 1991, our district raised a bond issue to replace the windows on the high school as well as, remodeling our Elementary building, which was built in the 1950's. 2005 marks the retirement of our bond indebtedness.

In addition to the top-notch facilities in this district, we are also very proud to be recognized across the state for our outstanding test scores. The district made AYP in all subject areas at all grade levels on the Kansas Assessments in the spring of 2005. The district was awarded The Challenge Awards in Reading and Math as well. Much of the district's academic success can be attributed to strong curriculum alignment to Kansas State Standards, a dedication

among the BOE, Administration, and Staff to continually improve the delivery of instruction. Even with the continual decline of enrollment and reduction of budget authority, the BOE has remained committed to providing students in our district with the best possible educational opportunities. This has been accomplished by administration actively working with the staff to understand the budgetary constraints and everyone being willing to take on more responsibilities at all levels. The administration and staff has worked very hard to "hold the line" on expenditures so as to continue to provide a quality education for all of our students. Other programs that have been implemented to attribute to our district's academic success is hiring a Title I teacher to remediate students in Math and Reading, continuing to provide free after school tutoring for grades 1-6th four nights/week, and three nights/week for grades 7-12. Many students take advantage of this service at all levels. At-Risk funds are utilized to fund this program.

This district also remains very committed to providing the best in technology. The majority of our LOB is used to purchase technology for students and teachers access. This year we continued by upgrading our Citrix lab, which allows students to save all projects to a server and then access these projects from their home. We have also added two CPS systems for immediate student feedback on quizzes, homework and tests. Finally, our district purchased the entire set of ACE notebooks to help students prepare for the KS Assessments.

A culmination of all these efforts have led to a strong education that this district is able to provide its students.

Challenges: Although this district's enrollment continues to show a slight decline every year, the enrollment seems to be leveling out. The biggest issue that we face as a district our size is that of teacher licensure and certification. With the implementation of the new regulations, this has become more and more of an issue for a small rural district where veteran teachers who hold K-9 certificates are suddenly unable to teach in one of those positions without either going back to school for an endorsement or quitting altogether because they no longer feel "qualified". First of all, not many young single teachers want to live in Western Kansas unless they were raised in the area. When you do find someone who is willing to live in this area, it is then difficult to make sure that they are licensed or certified for the available position. Under the new regulations, many of the college graduates, especially those from other states are unemployable because you cannot get them fully licensed without them spending a lot of money and time on more education. Our district does offer scholarship money, however, it is minimal in comparison to what we expect from teachers to become and then stay licensed.

The other challenge this district faces is that of funding. For several years now, we have worked hard to get by on what we had without overburdening our local taxpayers. We have reduced staff, we have readjusted expenditures, and we have all pulled a little more so that we could continue at a rate that would not impede instructional progress. Everyday, I hear of more and more educators who say, "I could make more in the private, business sector with a lot less stress." We then loose good people for that reason. We are bare bones staff both certified and classified. Our local property taxes are one of the highest rates/per capita of any in the state. The economic outlook for our agriculture-based community is bleak. Our farmers and ranchers are still not out of the woods. Because of more advanced farming techniques, the family farm can no longer support several generations. Because we are an agriculturally based community, the reality of this community generating very little income on these commodities the past four years has led to a lot of discern about our district's future. Our continual decline in enrollment is directly related to the fact that there is not an abundance of job opportunities for families in this community. Not only is the district loosing population for this reason, we are also loosing a pool of suitable applicants to help fill classified positions in our district such as custodial, food service, secretarial, bus drivers and paraprofessional positions.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   The summary of total expenditures by function, which includes all funds, indicates that this district spends approximately 50% of funds on instruction. All other expenditures have remained relatively stable over the past three years. The amount per pupil continues to increase which can be explained by the increased focus on all students attaining a level of proficiency by the year 2014.

2. Summary of General Fund Expenditures by Function
   The summary of General Fund Expenditures indicates that 57% (up by 4% from last year) of the general fund budget is spent on instruction while all other expenditures continue to remain steady. School Administration has increased slightly this year due to the fact that two part time administrators are also classroom teachers and are partially paid out of instruction for their instructional duties. General Administration expenses also include BOE expenses and standing contracts in addition to salary. The district has required legal assistance the past two years for circumstances beyond the BOE and Administration's control.

3. Summary of Supplemental General Fund Expenditures by Function
   The majority of the LOB (47%) is spent on instruction. It should be noted that the rising expenditures in the Operations and Maintenance fund includes the purchase of technology, which easily explains the dramatic increase.

4. Summary of General and Supplemental General Fund Expenditures by Function
   The summary of the General and Supplemental Fund Expenditures reiterate the fact that 55% of the combined funds is spent on instruction. All other funds stay relatively similar to the past two years with the exception of a slight decrease in the General Administration expenditures and an increase in Operations and Maintenance expenditures.

5. Summary of Special Education Fund by Function
   The Summary of the Special Education Fund continues to rise, even though funding from the state has slightly increased this year. The rising costs of educating all pupils are still not offset by this increase. This fund is indicative of all instructional costs.

6. Instruction Expenditures (1000)
   Instruction expenditures continue to rise ever so slightly each year. With the mandates of the NCLB, I look for this line item to continue it's upward trend. It should be noted that this is the second year in a row that our Federal Funds have been reduced. These funds were used last year to add a pull out Title I program instead of an inclusionary model, which had been done previously. The funds provided for a certified instructor as well as a paraprofessional. Services provided included remedial instruction for students falling below the satisfactory mark in both math and reading. It should also be noted that the district has worked hard the past two years in trying to update outdated textbooks. In researching the best educational practices, many of the texts being used were in need of being replaced. Thus, the substantial increase in the textbook fund.

7. Student and Instructional Support Expenditures (2100 & 2200)
   The slight decrease in the Student and Instructional Support expenditures can be attributed to the fact that our Counselor and Librarian also have teaching duties. Some of their salary is reflected in the General Fund expenditure. The district continues to increase support for Professional Development and Parents As Teachers program.

8. General Administration Expenditures (2300)
   The General Administration Expenditures includes many things besides salary. Included in this fund is any capital improvement that can be considered district wide, standing contracts, legal assistance and general operating expenses. The amount budgeted this year for this expenditure has decreased slightly.

9. School Administration Expenditures (2400)
   This line item has increased slightly this year as a result of offering our newly hired shop teacher some additional administration duties to help shore up the holes as our administrator currently teaches classes as well.

10. Operations and Maintenance Expenditures (2600)
    Operations and Maintenance continues to increase as natural gas prices and electricity continue to rise. Our computerized temperature control system has generated some substantial savings. However, these savings have yet to be realized due to the needed repairs of our existing equipment.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    Due to the rising cost of gas and food, this line item has been increased substantially to help defray these costs. The majority of the expenditure predicted for this fund was budgeted for Food Service. In the recent years, this district has experienced a substantial increase in the number of students eligible for Free and Reduced Meals. With the current agriculture conditions of our area, more of a local effort by the district will have to be made to continue to support a healthy meal program.

12. Capital Improvements (4000)
    The predicted capital improvements for the 2005-06 school year appear to be substantially inflated. Very few capital improvements were added last year. The district did buy a new mower, icemaker machine for the concessions stand and also some minor repairs. This year the district will be making two lease purchase payments (one for computer hardware and one for computerized temperature control system), resurfacing the track, refinishing the high school gymnasium floors, adding vehicles to the fleet, gymnasium flooring at DES, and making needed roof repairs. The district has a five-year plan, which includes needed repairs, renovations and additions and is following the plan.

13. Debt Services (5000)
    The overall mills to be levied were decreased by 4 mills as a result of the district retiring our bond in full.

14. Miscellaneous Information Unencumbered Cash Balance by Fund
    The amount of monies to be transferred each year has decreased, as it takes more and more to operate our district efficiently.

15. Reserve Funds Unencumbered Cash Balance

16. Other Information – FTE
    Our FTE does continue to decrease slightly each year. The cost of educating students continues to increase each year. The amount of students eligible for Free and Reduced meals continues to increase.

17. Miscellaneous Information Mill Rates by Fund
    The total mills levied for our district continues to decrease every year.

18. Other Information – Assessed Valuation and Bonded Indebtedness
    Our Assessed Valuation increased substantially this year. One mill in 2004-05 generated approximately 19,536. This year one mill generates approximately $27,071. The increase can be attributed to gaining land from the dissolving of USD 301 NesTreLeGo and a pipeline for natural gas that was built through our county.

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

Summary of Total Expenditures By Function
(All Funds)

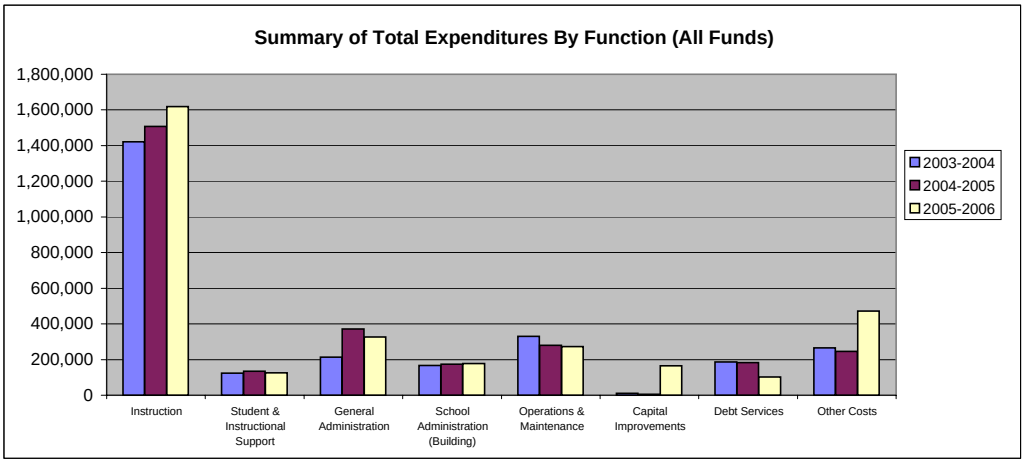
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,420,990	52%	1,507,563	52%	6%	1,619,628	50%	7%
Student & Instructional Support	123,186	5%	135,445	5%	10%	126,203	4%	-7%
General Administration	213,636	8%	371,770	13%	74%	325,862	10%	-12%
School Administration (Building)	167,244	6%	173,354	6%	4%	177,800	5%	3%
Operations & Maintenance	330,412	12%	280,688	10%	-15%	272,975	8%	-3%
Capital Improvements	10,170	0%	5,200	0%	-49%	164,500	5%	3063%
Debt Services	185,872	7%	183,351	6%	-1%	102,250	3%	-44%
Other Costs	265,348	10%	246,299	8%	-7%	471,096	14%	91%
Total Expenditures	2,716,858	100%	2,903,670	100%	7%	3,260,314	100%	12%
Amount per Pupil	$10,358		$11,523		11%	$13,253		15%

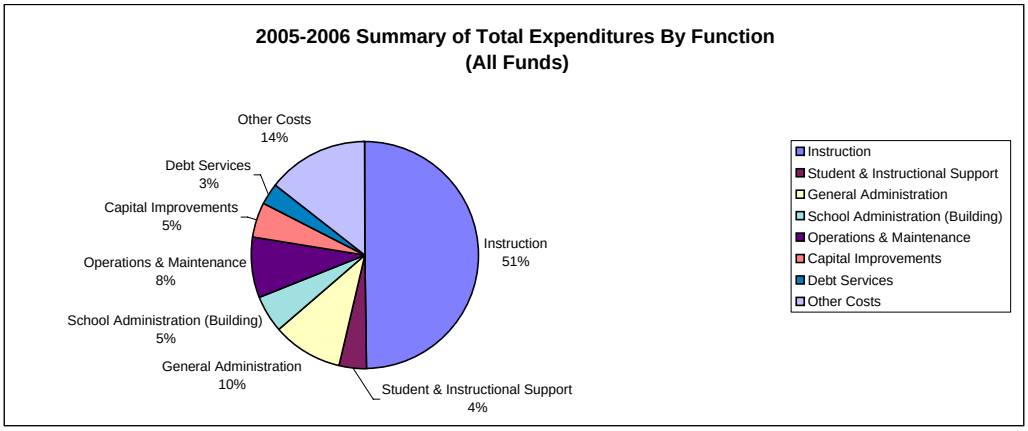
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

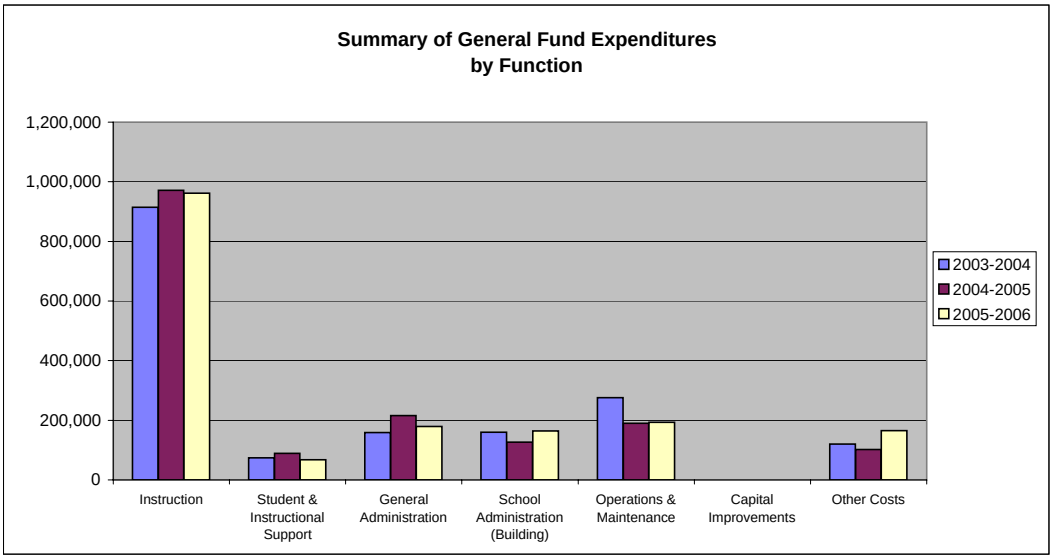


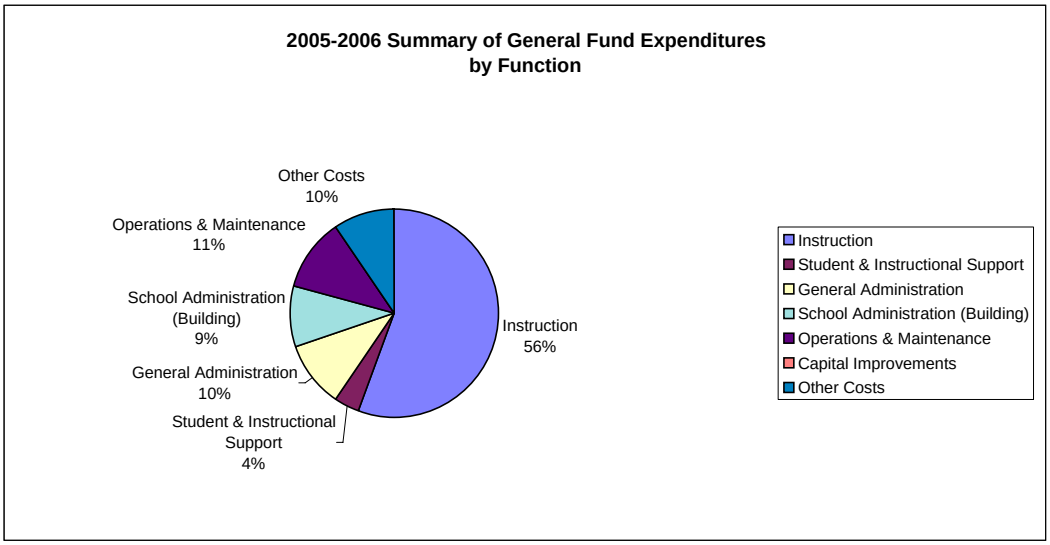


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	914,150	54%	971,851	57%	6%	961,980	56%	-1%
Student & Instructional Support	74,328	4%	88,596	5%	19%	68,090	4%	-23%
General Administration	158,484	9%	215,980	13%	36%	178,862	10%	-17%
School Administration (Building)	160,316	9%	127,190	8%	-21%	163,800	9%	29%
Operations & Maintenance	275,627	16%	189,871	11%	-31%	193,503	11%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	120,750	7%	101,800	6%	-16%	165,311	10%	62%
Total Expenditures	1,703,655	100%	1,695,288	100%	0%	1,731,546	100%	2%
Amount per Pupil	$6,495		$6,727		4%	$7,039		5%

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

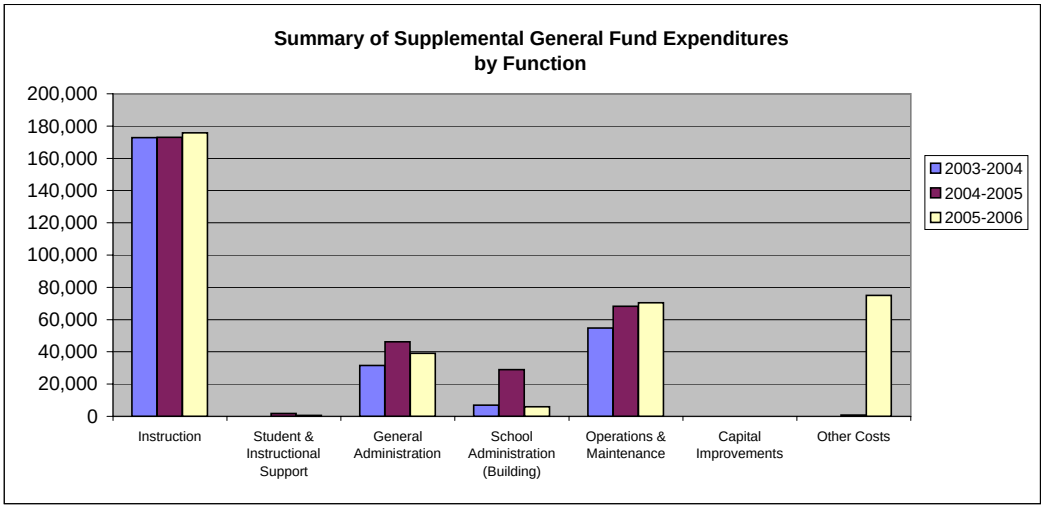


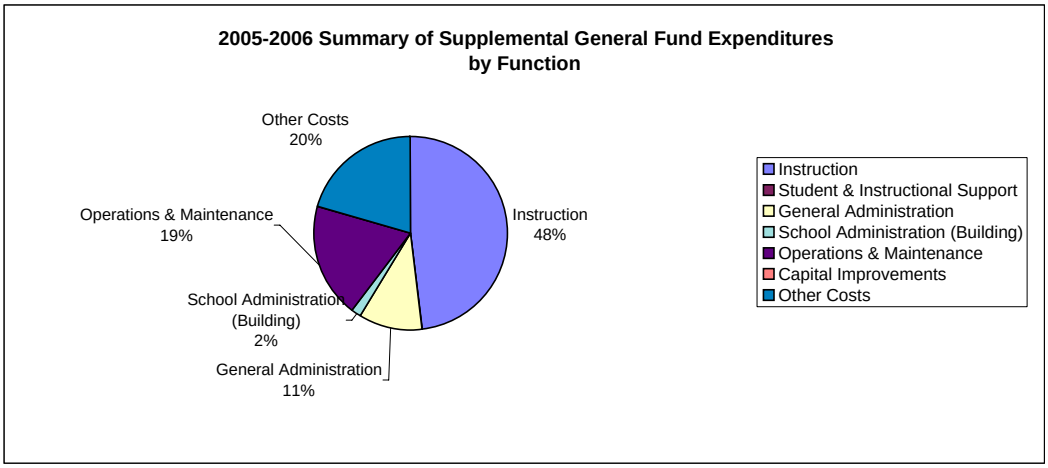


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	172,882	65%	172,968	54%	0%	175,865	48%	2%
Student & Instructional Support	0	0%	1,873	1%	0%	500	0%	-73%
General Administration	31,506	12%	46,147	14%	46%	39,000	11%	-15%
School Administration (Building)	6,928	3%	29,022	9%	319%	6,000	2%	-79%
Operations & Maintenance	54,785	21%	68,228	21%	25%	70,500	19%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	850	0%	0%	75,000	20%	8724%
Total Expenditures	266,101	100%	319,088	100%	20%	366,865	100%	15%
Amount per Pupil	$1,014		$1,266		25%	$1,491		18%

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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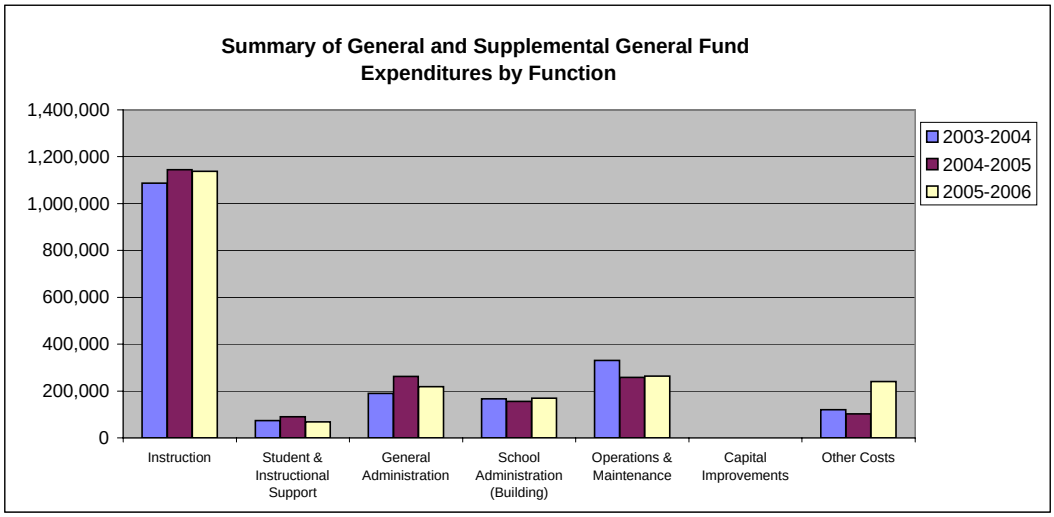
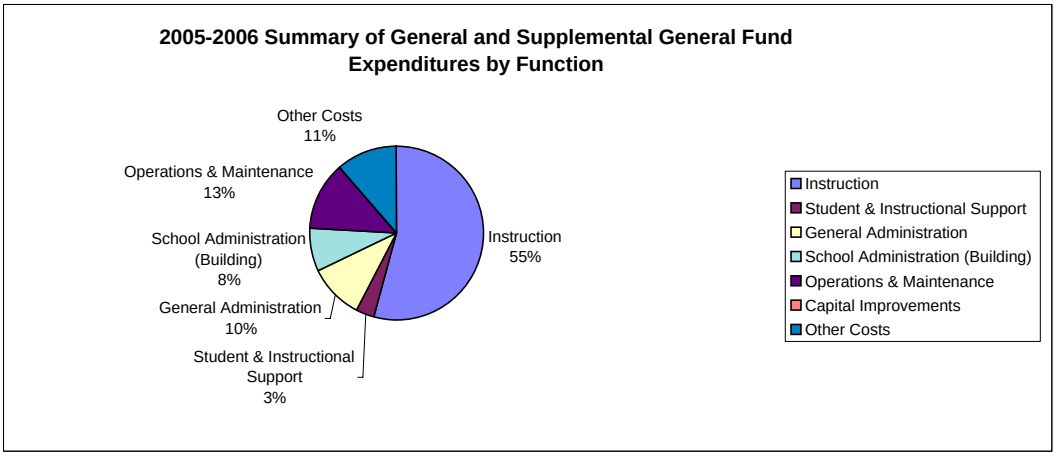
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,087,032	55%	1,144,819	57%	5%	1,137,845	54%	-1%
Student & Instructional Support	74,328	4%	90,469	4%	22%	68,590	3%	-24%
General Administration	189,990	10%	262,127	13%	38%	217,862	10%	-17%
School Administration (Building)	167,244	8%	156,212	8%	-7%	169,800	8%	9%
Operations & Maintenance	330,412	17%	258,099	13%	-22%	264,003	13%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	120,750	6%	102,650	5%	-15%	240,311	11%	134%
Total Expenditures	1,969,756	100%	2,014,376	100%	2%	2,098,411	100%	4%
Amount per Pupil	$7,510		$7,994		6%	$8,530		7%

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

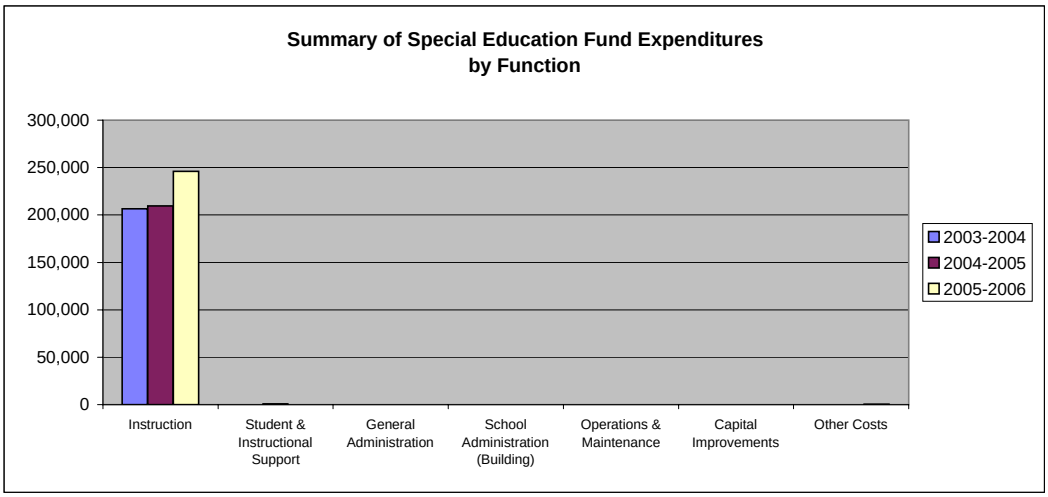


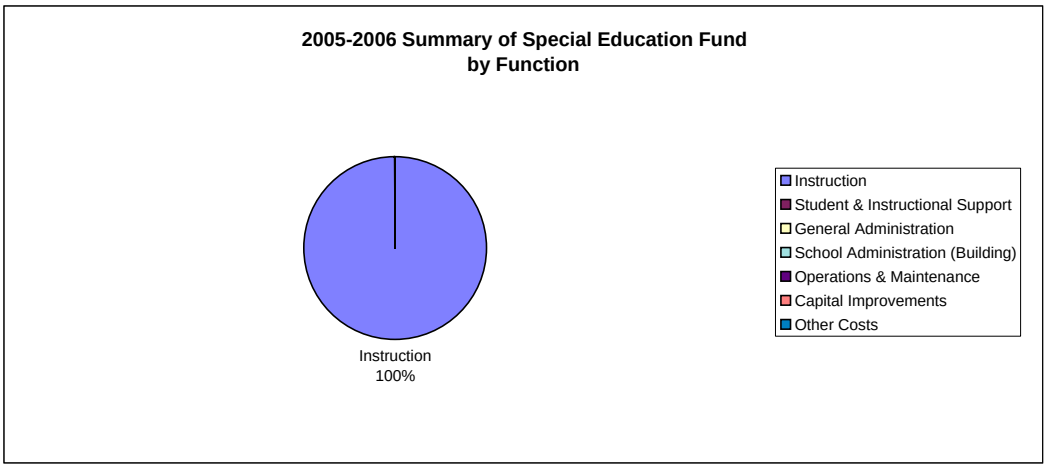


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	206,656	100%	209,608	100%	1%	245,966	100%	17%
Student & Instructional Support	0	0%	804	0%	0%	0	0%	-100%
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	138	0%	15	0%	-89%	201	0%	1240%
Total Expenditures	206,794	100%	210,427	100%	2%	246,167	100%	17%
Amount per Pupil	$788		$835		6%	$1,001		20%

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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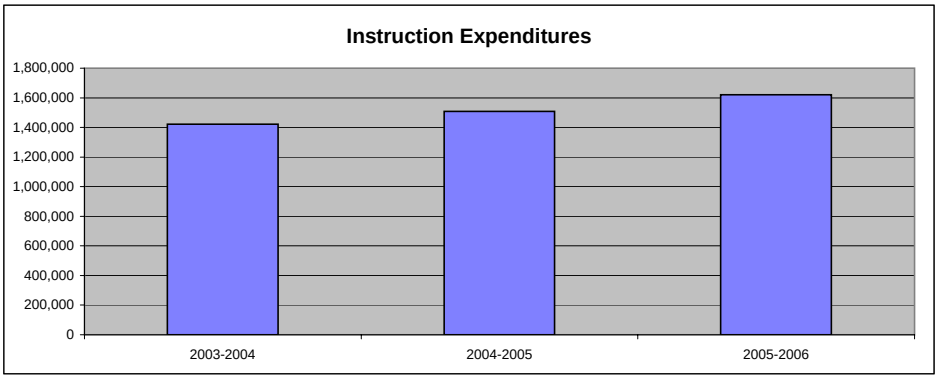
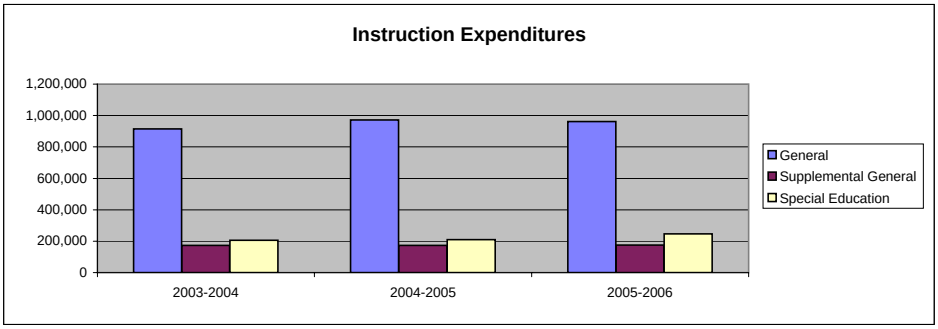
Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	914,150		971,851	6%		961,980	-1%
Federal Funds	94,774		84,625	-11%		59,099	-30%
Supplemental General	172,882		172,968	0%		175,865	2%
At Risk (4yr Old)						52,410	
At Risk (K-12)						59,172	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,657		600	-77%		1,000	67%
Driver Education	2,810		4,148	48%		4,191	1%
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%		1,615	0%
Special Education	206,656		209,608	1%		245,966	17%
Vocational Education	21,126		9,548	-55%		3,330	-65%
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			43,069			55,000	28%
Contingency Reserve	0		0	0%			
Text Book & Student Material	5,935		11,146	88%			
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	1,420,990		1,507,563	6%		1,619,628	7%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	5,417		5,982	10%		6,584	10%
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	1,420,990		1,507,563	6%		1,619,628	7%





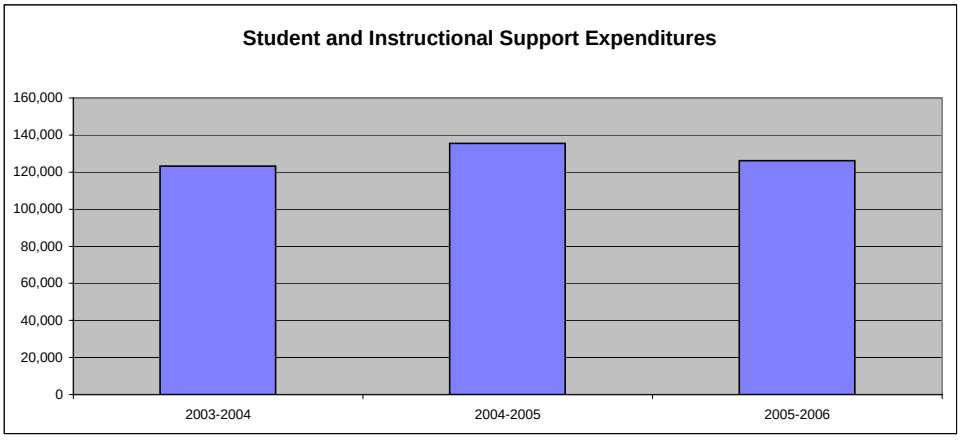
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	74,328		88,596	19%		68,090	-23%
Federal Funds	3,200		0	-100%		0	0%
Supplemental General	0		1,873	0%		500	-73%
At Risk (4yr Old)						0	
At Risk (K-12)						2,000	
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	20,273		14,311	-29%		18,300	28%
Parent Education Program	25,385		25,385	0%		31,813	25%
Summer School	0		0	0%		0	0%
Special Education	0		804	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			4,476			5,500	23%
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	123,186		135,445	10%		126,203	-7%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	470		537	14%		513	-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	123,186		135,445	10%		126,203	-7%
Amount per Pupil	$492		$561	14%		$544	-3%



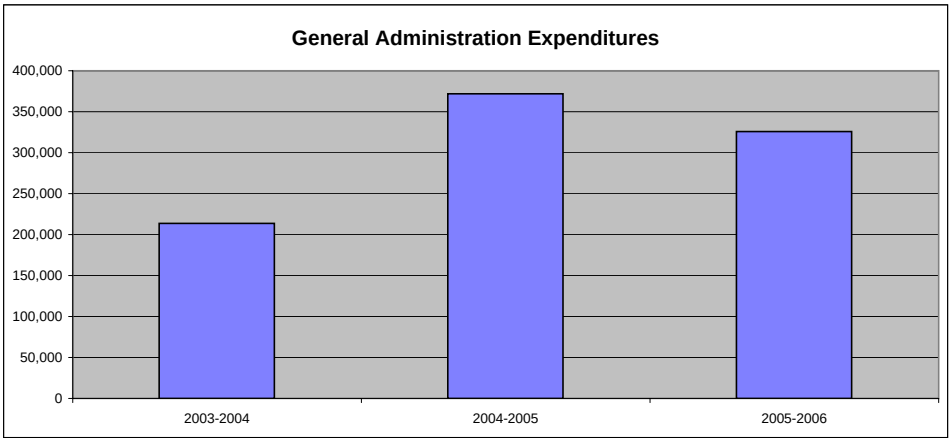
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	158,484		215,980	36%		178,862	-17%
Federal Funds	6,083		6,250	3%		6,500	4%
Supplemental General	31,506		46,147	46%		39,000	-15%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	17,563		20,588	17%		93,000	352%
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			7,805			8,500	9%
Contingency Reserve	0		75,000	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	213,636		371,770	74%		325,862	-12%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	814		1,475	81%		1,325	-10%
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	213,636		371,770	74%		325,862	-12%



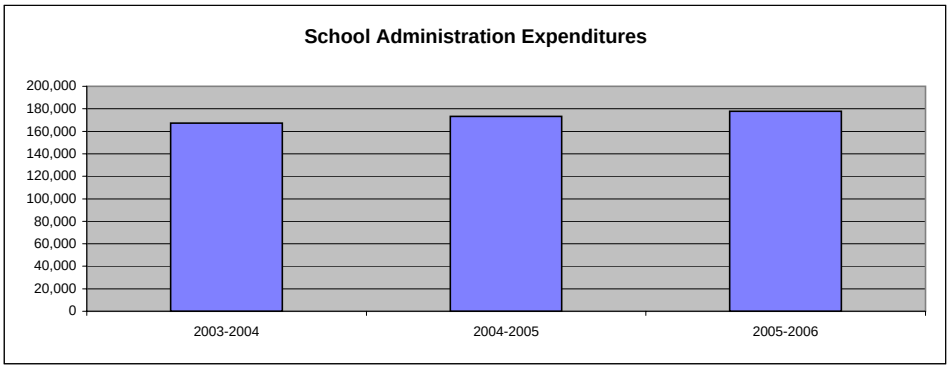
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	160,316		127,190	-21%		163,800	29%
Federal Funds	0		0	0%		0	0%
Supplemental General	6,928		29,022	319%		6,000	-79%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		10,240	0%		0	-100%
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			6,902			8,000	16%
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	167,244		173,354	4%		177,800	3%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	638		688	8%		723	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	167,244		173,354	4%		177,800	3%



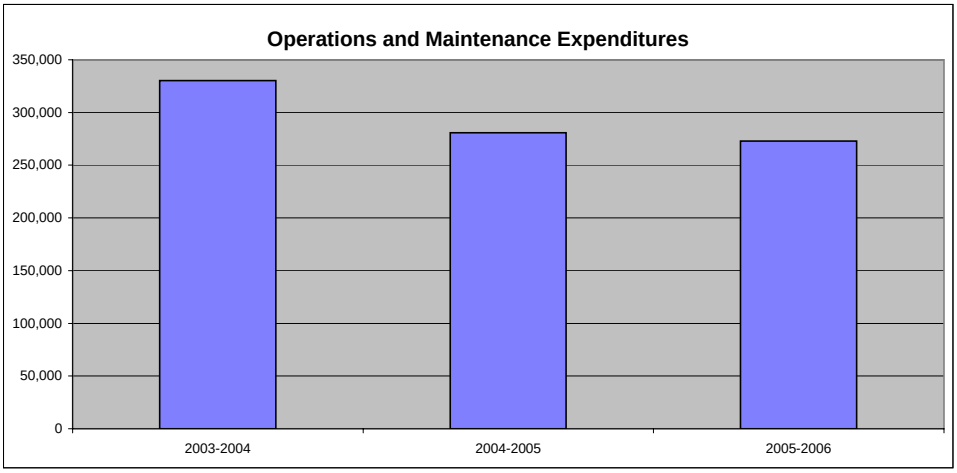
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	275,627		189,871	-31%		193,503	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	54,785		68,228	25%		70,500	3%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		16,214	0%		0	-100%
Driver Training	0		263	0%		300	14%
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			6,112			8,672	42%
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	330,412		280,688	-15%		272,975	-3%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	1,260		1,114	-12%		1,110	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	330,412		280,688	-15%		272,975	-3%



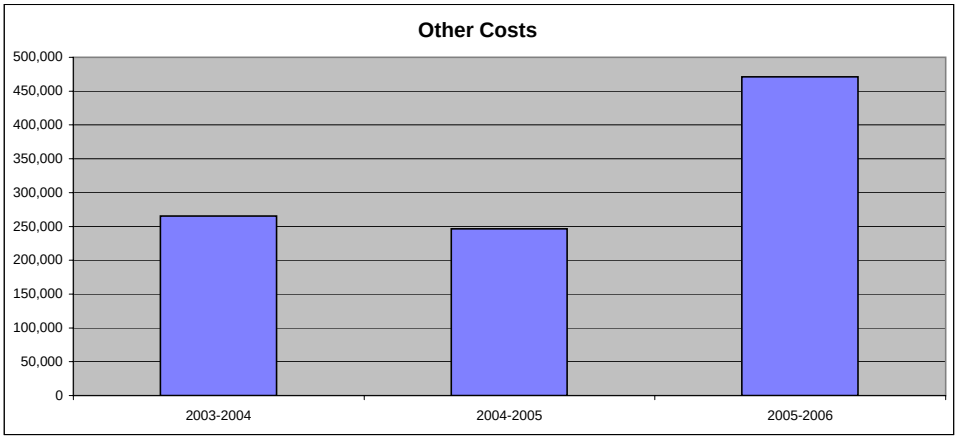
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	120,750		101,800	-16%		165,311	62%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		850	0%		75,000	8724%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	8,726		0	-100%		71,500	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	135,734		141,226	4%		155,584	10%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	138		15	-89%		201	1240%
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			2,408			3,500	45%
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	265,348		246,299	-7%		471,096	91%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	1,012		977	-3%		1,915	96%
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	265,348		246,299	-7%		471,096	91%



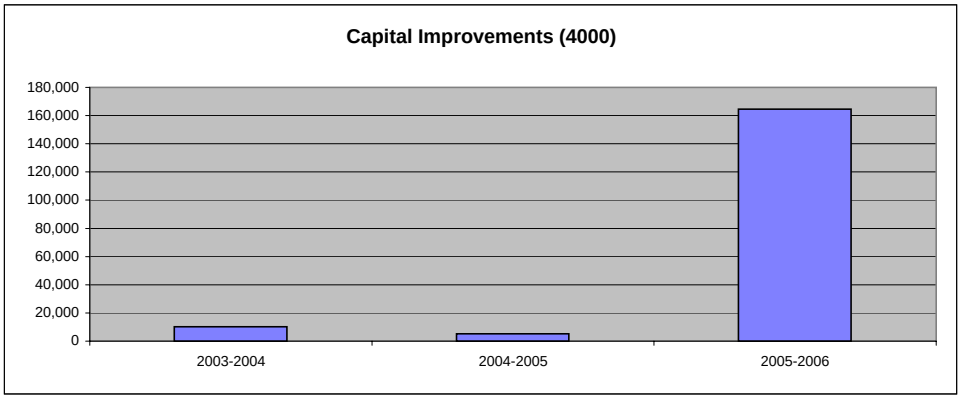
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	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	10,170		5,200	-49%		164,500	3063%
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	10,170		5,200	-49%		164,500	3063%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	39		21	-47%		669	3141%
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	10,170		5,200	-49%		164,500	3063%



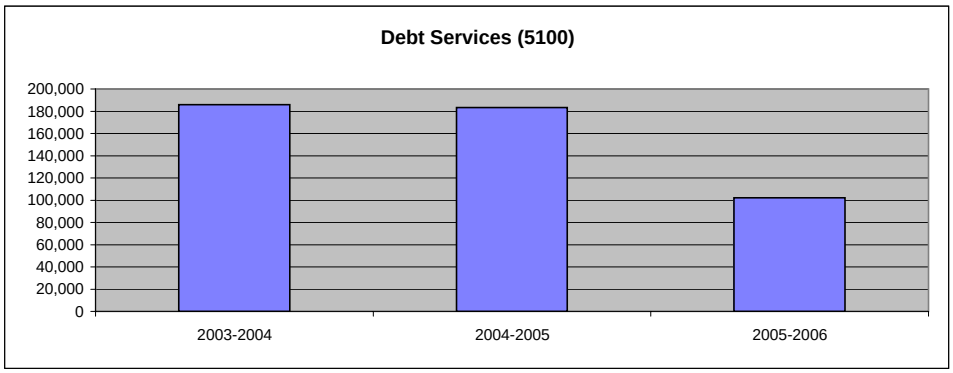
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	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	185,872		183,351	-1%		102,250	-44%
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	185,872		183,351	-1%		102,250	-44%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	709		728	3%		416	-43%
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	185,872		183,351	-1%		102,250	-44%



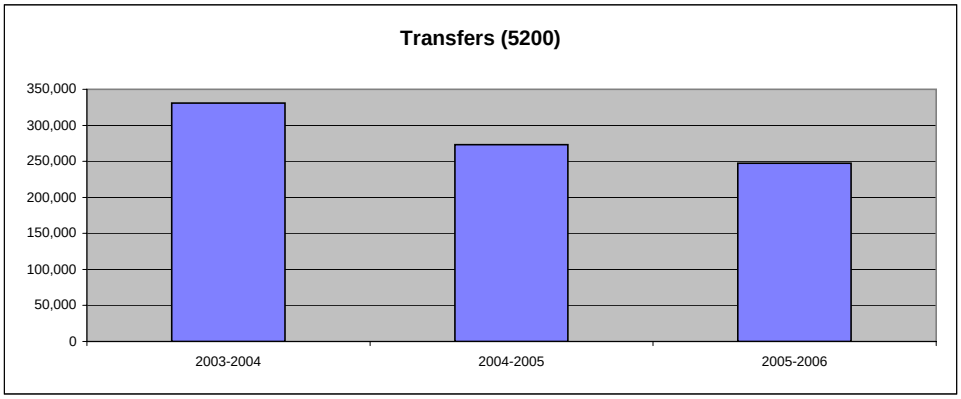
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	306,279		255,136	-17%		166,475	-35%
Federal Funds	0		0	0%		0	0%
Supplemental General	24,699		18,015	-27%		81,000	350%
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	330,978		273,151	-17%		247,475	-9%
Enrollment (FTE)*	262.3		252.0	-4%		246.0	-2%
Amount per Pupil	1,262		1,084	-14%		1,006	-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	330,978		273,151	-17%		247,475	-9%



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

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

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

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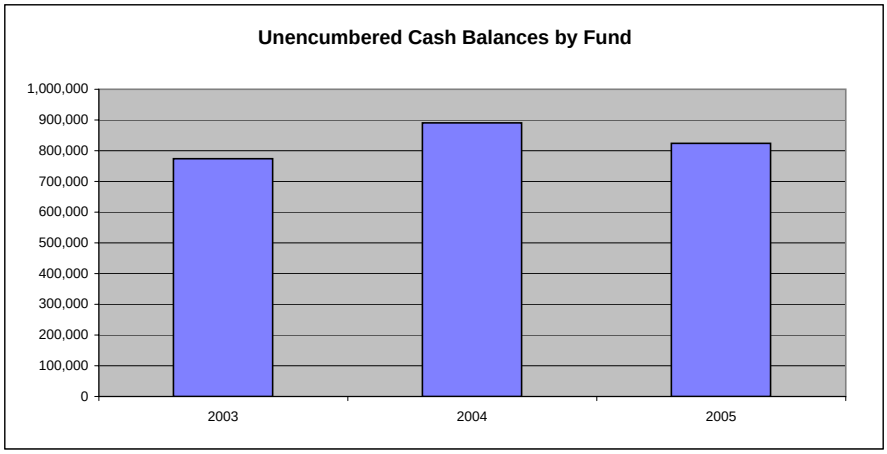
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	0	561	4,709
Supplemental General	75,259	74,191	37,329
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	236,867	337,167	472,454
Driver Training	5,909	5,293	3,870
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	40,234	39,494	39,510
Professional Development	20,392	18,036	3,725
Parent Education Program	11,378	11,378	13,432
Summer School	0	0	0
Special Education	122,129	132,073	139,328
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	71,223	78,223	
Text Book & Student Material	6,696	7,093	
Bond & Interest 1	184,109	187,058	109,446
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	774,196	890,567	823,803
Enrollment (FTE)*	262.3	252.0	246.0
Amount per Pupil	2,952	3,534	3,349
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	774,196	890,567	823,803



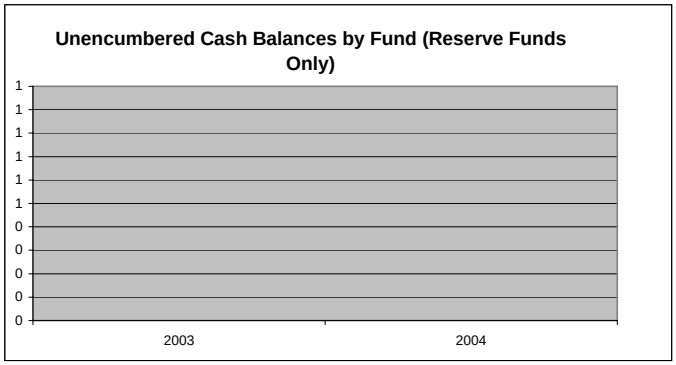
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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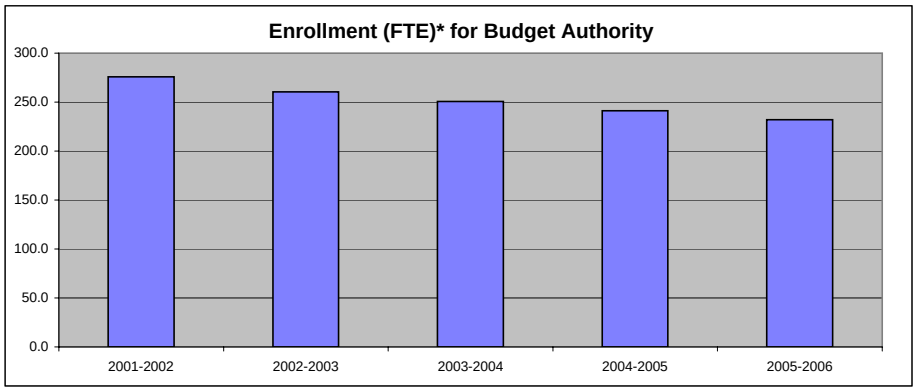
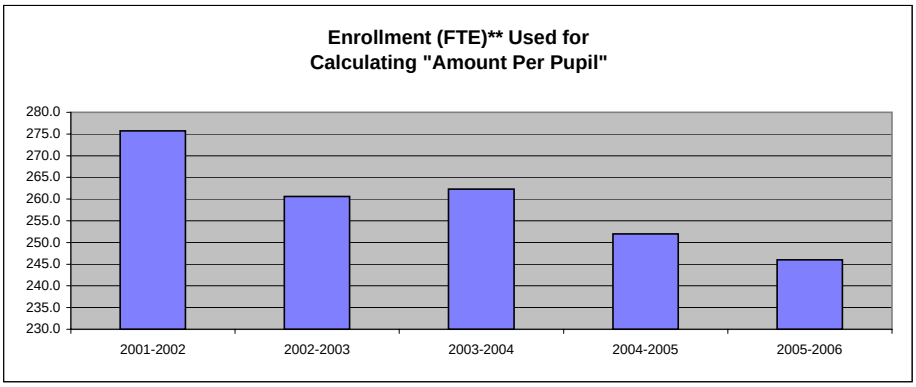
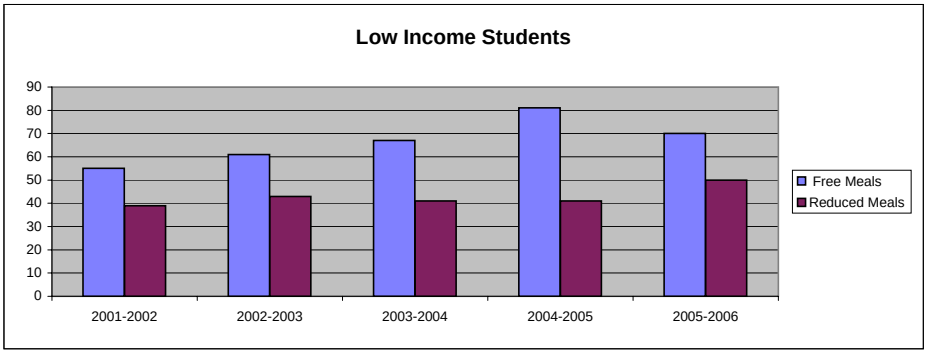
Other Information

	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)*	275.7	260.6	-5%	250.6	-4%	241.3	-4%	232.0	-4%
Enrollment (FTE)**	275.7	260.6	-5%	262.3	1%	252.0	-4%	246.0	-2%
Number of Students - Free Meals	55	61	11%	67	10%	81	21%	70	-14%
Number of Students - Reduced Meals	39	43	10%	41	-5%	41	0%	50	22%





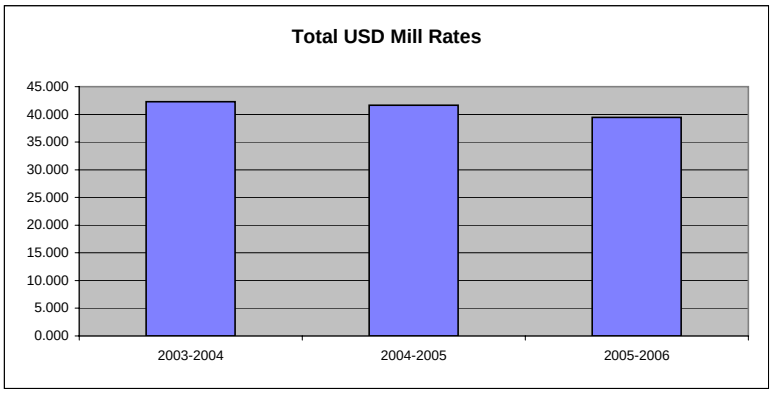


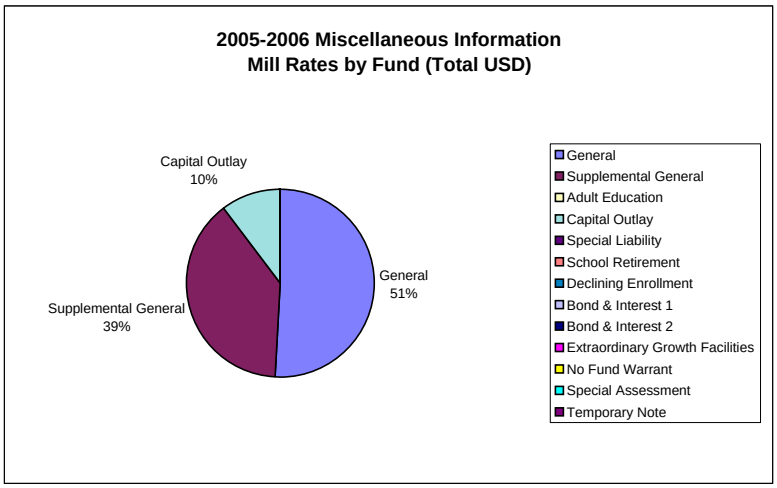
*FTE for state aid and budget authority purposes for general fund.

** 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	9.411	13.492	15.436
Adult Education	0.000	0.000	0.000
Capital Outlay	3.911	3.657	4.000
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	8.961	4.480	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	**42.283**	**41.629**	**39.436**
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	0.998	0.914	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.998**	**0.914**	**1.000**





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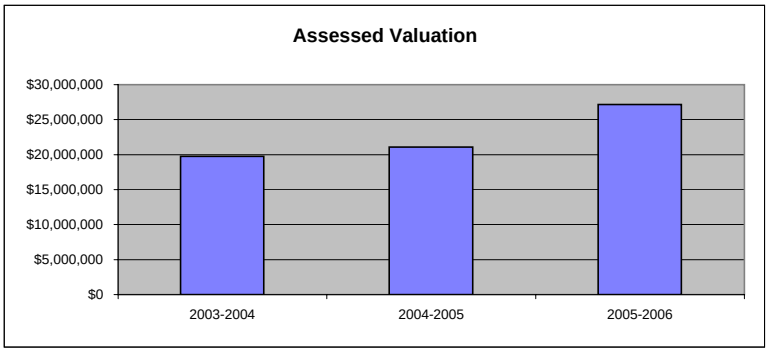
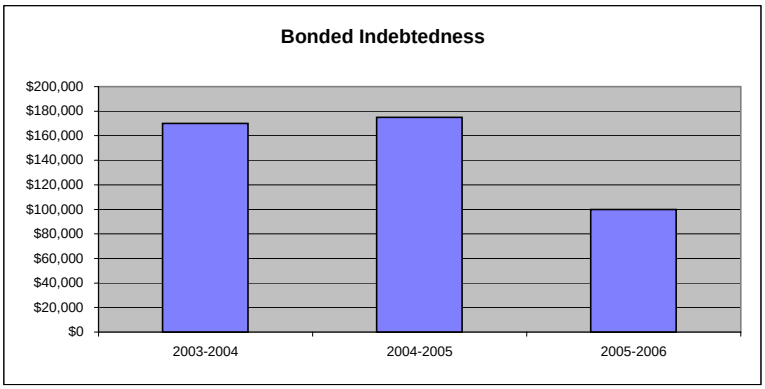
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$19,741,891	$21,065,975	$27,171,280
Bonded Indebtedness	$170,000	$175,000	$100,000