Budget Profile
2005-2006

Kaw Valley USD #321

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 #321

Introduction

The Kaw Valley USD #321 School district was formed in 1966 and occupies 311 square miles of land located in Shawnee, Pottawatomie, Jackson, and Wabaunsee counties. Communities within the boundaries of the district include Delia, Emmett, Rossville, St. Marys, and Willard. The district maintains elementary attendance centers in Delia, Emmett, Rossville, and St. Marys as well as high school attendance centers in Rossville and St. Marys.

Kaw Valley USD #321 embraces the diversity and uniqueness of the each community's educational needs. Our attendance centers, located in four communities, have diverse population and socio-economic backgrounds. Each of our buildings works tirelessly to promote and deliver educational excellence in a meaningful way.

The mission of Kaw Valley USD #321, a community united in purpose, is to guarantee that each student achieves academic and personal success through an educational system characterized by synergistic relationships; high quality curriculum; and a dedicated, adaptable, caring staff in safe unique learning centers.

Board Members

Bill Mulligan	President	204 W. Lasley	St. Marys	66536	437-2174
Rick Reese	Vice-Pres.	404 N 5th	St. Marys	66536	437-6163
Dave Brunin	Member	5955 Shawguee Rd	St. Marys	66536	437-6645
Holly Graves	Member	14740 NW 86th St.	Rossville	66533	584-6744
Richard Karnowski	Member	12699 B Rd.	Emmett	66422	535-4514
Joe Roth	Member	6838 NW Hall Rd.	Rossville	66533	584-6967
Paul Holtz	Member	131 Walker	Emmett	66422	535-4914

Key Staff

Superintendent:	James E. McDaniel	
Special Services Director:	Jane Davis	
Business Office Staff:	Pamela Martin, Clerk	
	Jane Kincaid, Treasurer	
Other Key Contacts:	Building Leaders:	
	John Johnson; Ron Napier	Rossville Junior/Senior High School
	Nancy Meyer	St. Marys High School
	Pam Sumner	Delia Charter School
	David Steele	Emmett Elementary School
	Ann McCullough	Rossville Elementary School
	Bill Russell	St. Marys Elementary School

The District's Accomplishments and Challenges

Accomplishments:

As we begin the 2005-2006 school year, it seems appropriate to review some history about state and federal mandates as well as our achievements from this past school year. The students and staff who work so hard in our district have been doing some great things!

Kansas is like all fifty states across the nation. We are answering the call to improve our schools each year. NCLB (No Child Left Behind) federal legislation mandates that we measure all students' achievement and that we score higher each year. The goal is to have all students proficient or above in reading and math by the year 2014.

Each state selects and implements a plan to meet the federal mandates. In Kansas, we operate under the QPA (Quality Performance Accreditation) model. This model provides a framework for meaningful school improvement in our schools.

QPA translates into Quality + Performance = Accreditation. There are eleven "Quality" indicator requirements that guide us toward excellence of choices in our Kansas schools.

The "Performance" piece requires that student assessment scores meet a proficiency rate requirement, participation rate requirement, and attendance/graduation rate requirement.

"Accreditation" happens when all mandates for the quality indicators and performance levels are met.

The "Performance" part of QPA requires schools to meet minimum proficiency scores in all core subject areas: Reading, Math, Social Studies, and Science. The federal requirements of NCLB monitor Reading and Math.

AYP (Adequate Yearly Progress) must be met in rigorous state assessments for all students in Reading and Math in all buildings and in overall district scores.

Kaw Valley schools achieved amazing scores in all critical areas. The following is a review of minimum state requirements for 2004-2005 followed by Kaw Valley USD #321 student scores.

K-8 Reading scores for last year required that 63.4% of students perform proficient or above to make AYP. 9-12 Reading scores required 58.0% of students scoring proficient or above.

K-8 Math scores required that 60.1% of all students score proficient or above, and 9-12 students had to have 46.8% of students scoring proficient or above.

Delia Charter School made AYP with 68.0% of students proficient or above in Reading and 87.5% of students proficient or above in Math. Delia achieved Standard of Excellence in 4th grade Math, 7th grade Math, and 4th grade Science.

Emmett Elementary School made AYP with 79.4% of students proficient or above in Reading and 87.5% of students proficient or above in Math. Emmett achieved Standard of Excellence in 4th grade Math, 7th grade Math, 5th grade Reading, 8th grade Reading, 6th grade Social Studies, and 8th grade Social Studies.

Rossville Elementary School made AYP with 83.3% of students proficient or above in Reading and 100% of students proficient or above in Math. Rossville achieved Standard of Excellence in 4th grade Math and 6th grade Social Studies.

St. Marys Elementary School made AYP with 83.8% of students proficient or above in Reading and 75.8% of students proficient or above in Math. St. Marys achieved Standard of Excellence in 4th grade Math, 4th grade Science, 5th grade Reading, and 6th grade Social Studies.

Rossville Junior Senior High School made AYP with 80.8% of students proficient or above in Reading and 75.9% of students proficient or above in Math. Rossville achieved Standard of Excellence in 10th grade Math, 8th grade Reading, 11th grade Reading, 10th grade Science, and 11th grade Social Studies.

St. Marys High School made AYP with 72.0% of students proficient or above in Reading and 76.9% of students proficient or above in Math. St. Marys achieved Standard of Excellence in 10th grade Math and 11th grade Reading.

Our overall district scores also made AYP. Those scores for the total of all buildings found 80.5% of students proficient or above in Reading and 80.4% proficient or above in Math. We achieved 22 Standard of Excellence awards in USD #321.

Challenges:

Economically disadvantaged students score significantly lower than their counterparts on state reading and math assessments and are at greater risk of not graduating from high school than their counterparts.

Kaw Valley USD #321 is experiencing escalating fixed cost expenses in areas such as health insurance premiums, instructional materials, maintenance materials and other associated maintenance costs, gasoline prices, food service, and utilities.

In addition, it is a challenge each year to fund modest classified and certified staff raises given the limited increases in funding. This then becomes a recruitment and retention issue in keeping competitive with other school districts and other competing jobs.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/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)

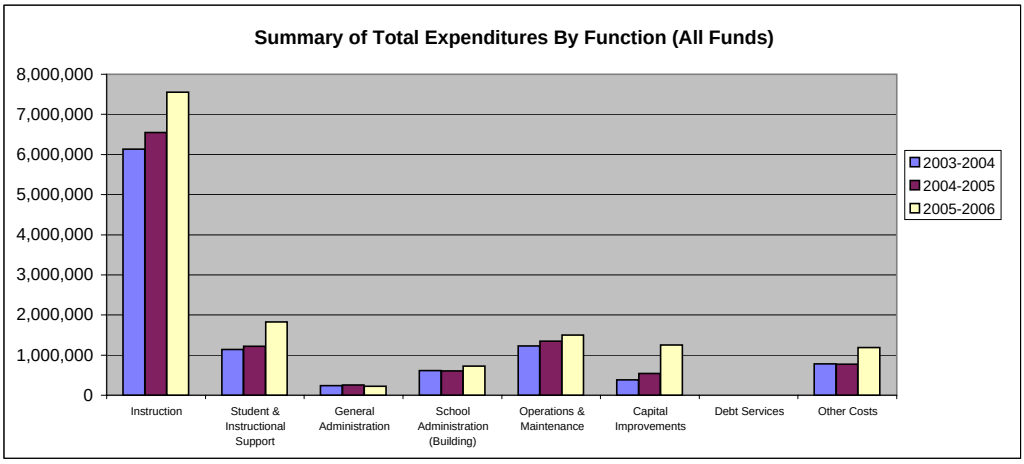
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	6,132,495	58%	6,551,605	58%	7%	7,557,024	53%	15%
Student & Instructional Support	1,141,429	11%	1,217,355	11%	7%	1,822,949	13%	50%
General Administration	239,740	2%	258,999	2%	8%	226,250	2%	-13%
School Administration (Building)	611,768	6%	604,767	5%	-1%	724,471	5%	20%
Operations & Maintenance	1,229,515	12%	1,347,925	12%	10%	1,501,568	11%	11%
Capital Improvements	381,012	4%	541,249	5%	42%	1,250,000	9%	131%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	781,746	7%	773,639	7%	-1%	1,186,097	8%	53%
Total Expenditures	10,517,705	100%	11,295,539	100%	7%	14,268,359	100%	26%
Amount per Pupil	$10,094		$10,606		5%	$13,335		26%

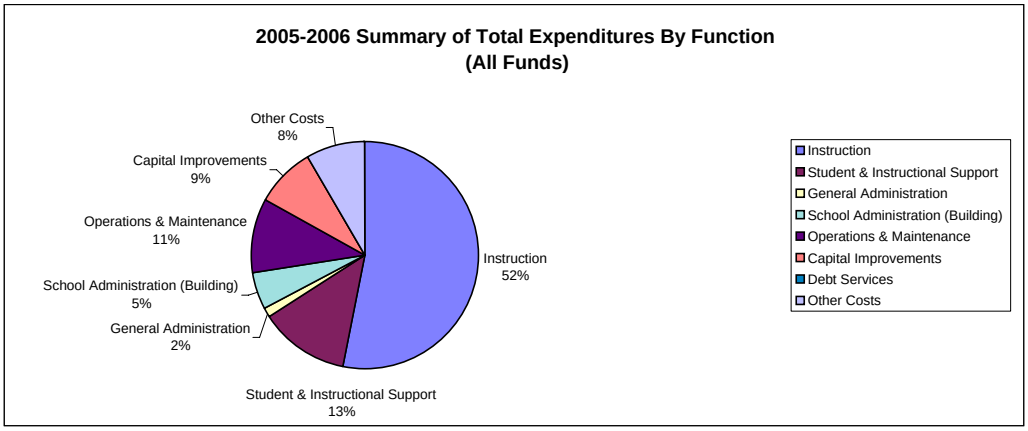
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

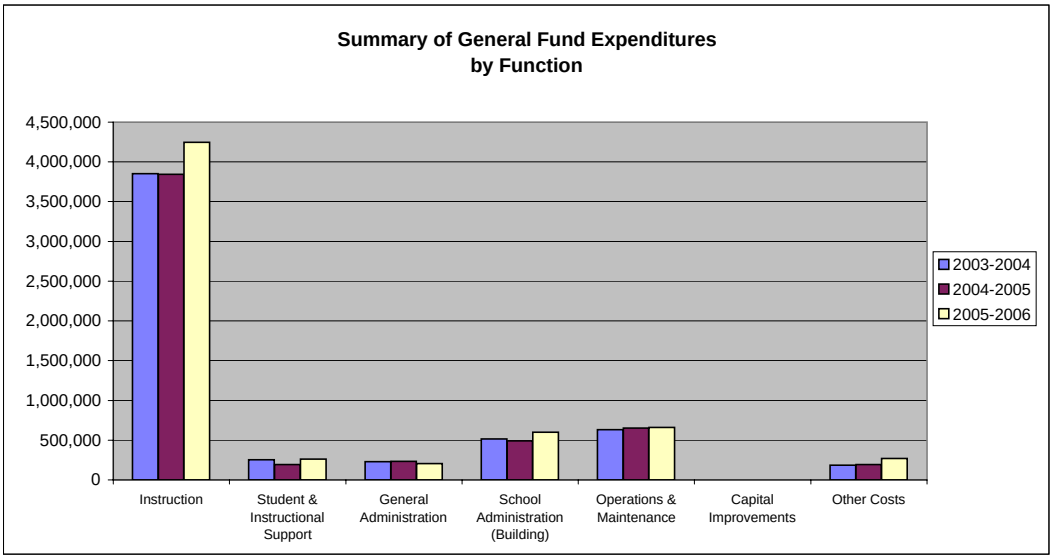


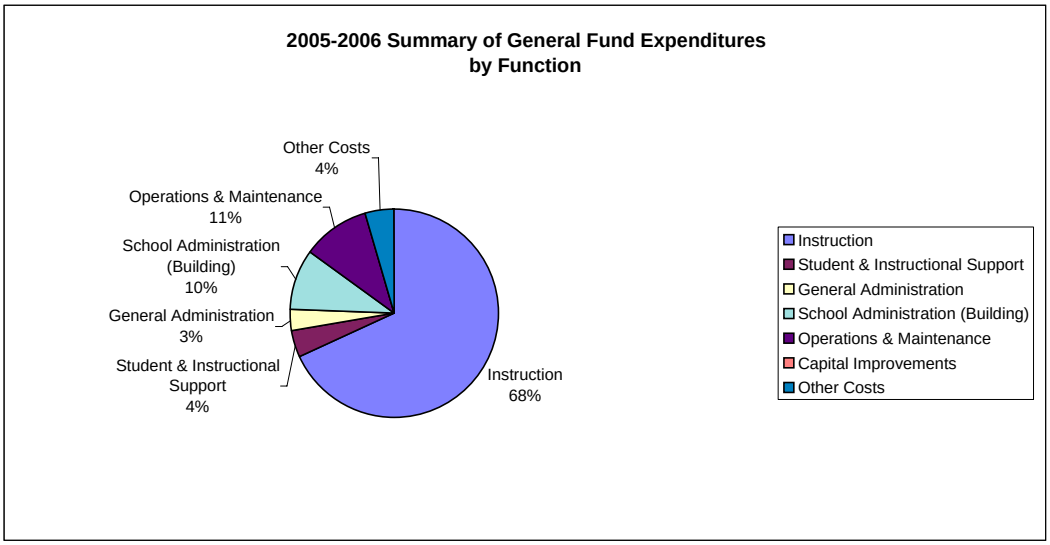


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	3,852,487	68%	3,842,597	69%	0%	4,245,553	68%	10%
Student & Instructional Support	254,100	4%	194,016	3%	-24%	260,688	4%	34%
General Administration	229,302	4%	235,312	4%	3%	203,450	3%	-14%
School Administration (Building)	516,900	9%	491,146	9%	-5%	598,056	10%	22%
Operations & Maintenance	633,280	11%	650,674	12%	3%	660,415	11%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	185,844	3%	194,198	3%	4%	270,100	4%	39%
Total Expenditures	5,671,913	100%	5,607,943	100%	-1%	6,238,262	100%	11%
Amount per Pupil	$5,443		$5,266		-3%	$5,830		11%

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

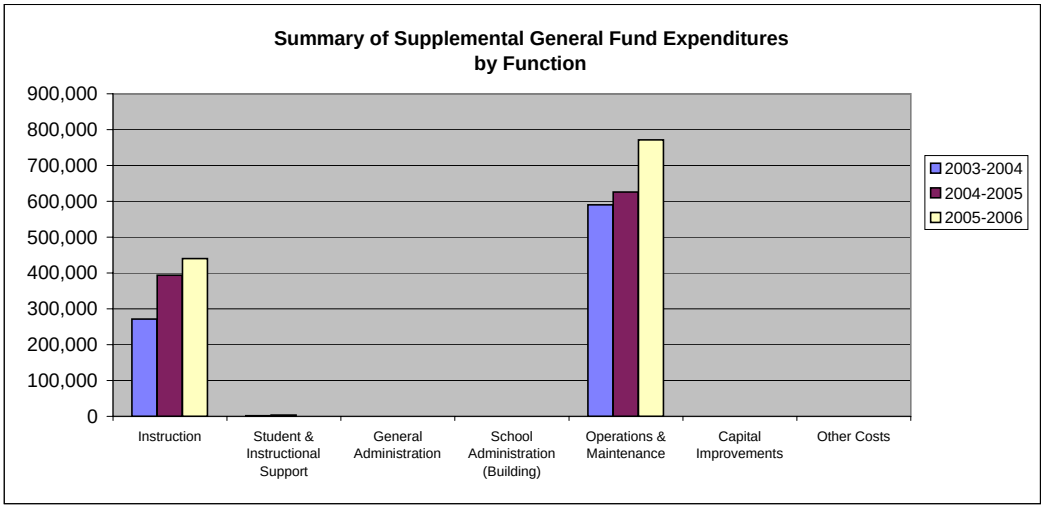


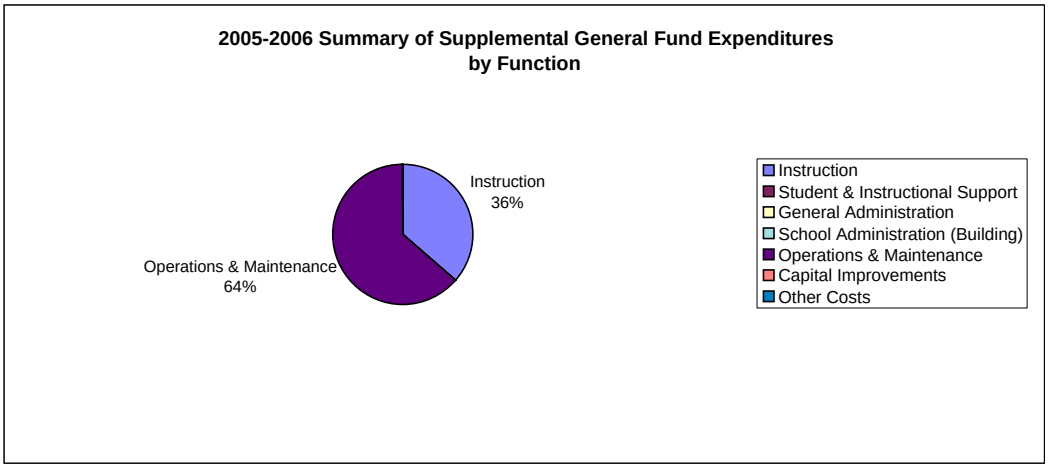


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	271,293	31%	394,023	38%	45%	439,975	36%	12%
Student & Instructional Support	1,696	0%	4,009	0%	136%	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	589,957	68%	626,208	61%	6%	771,300	64%	23%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	862,946	100%	1,024,240	100%	19%	1,211,275	100%	18%
Amount per Pupil	$828		$962		16%	$1,132		18%

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



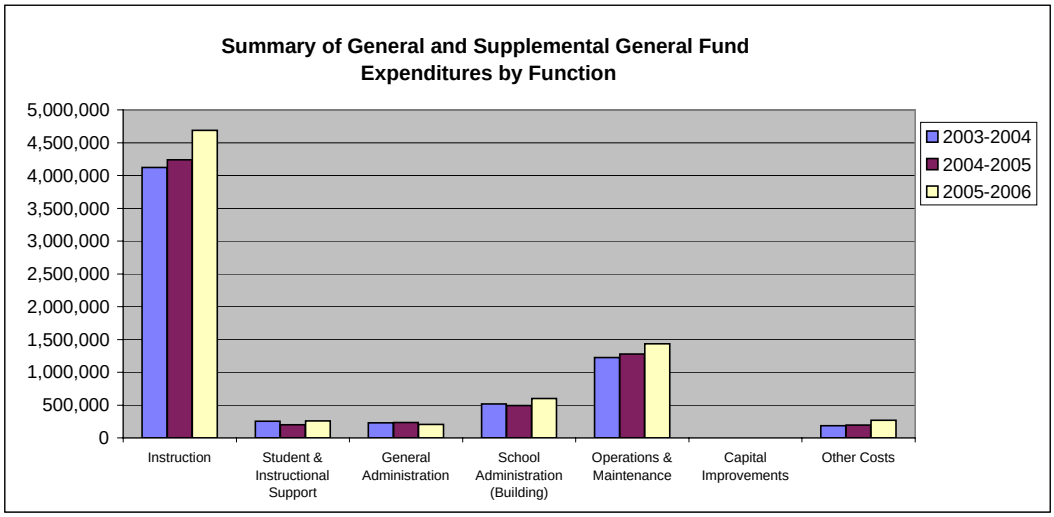


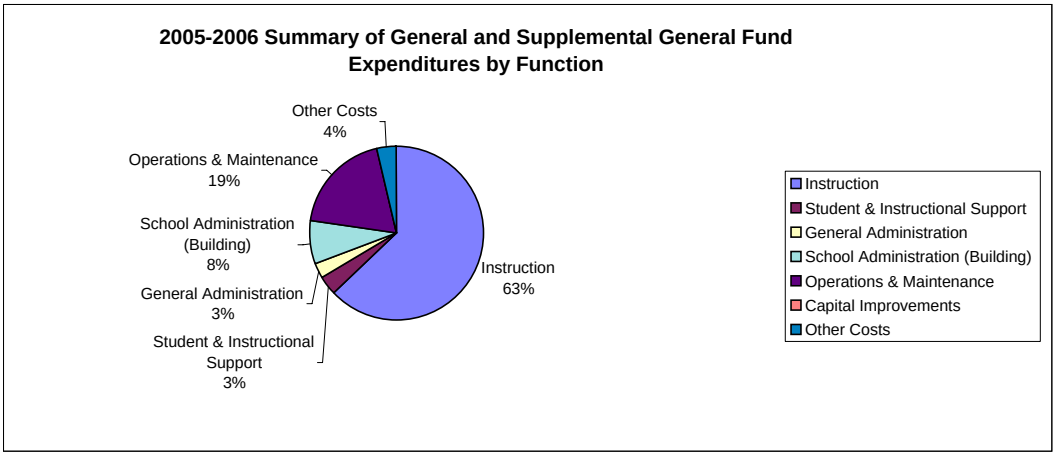
USD# 321

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	4,123,780	63%	4,236,620	64%	3%	4,685,528	63%	11%
Student & Instructional Support	255,796	4%	198,025	3%	-23%	260,688	3%	32%
General Administration	229,302	4%	235,312	4%	3%	203,450	3%	-14%
School Administration (Building)	516,900	8%	491,146	7%	-5%	598,056	8%	22%
Operations & Maintenance	1,223,237	19%	1,276,882	19%	4%	1,431,715	19%	12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	185,844	3%	194,198	3%	4%	270,100	4%	39%
Total Expenditures	6,534,859	100%	6,632,183	100%	1%	7,449,537	100%	12%
Amount per Pupil	$6,271		$6,227		-1%	$6,962		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.

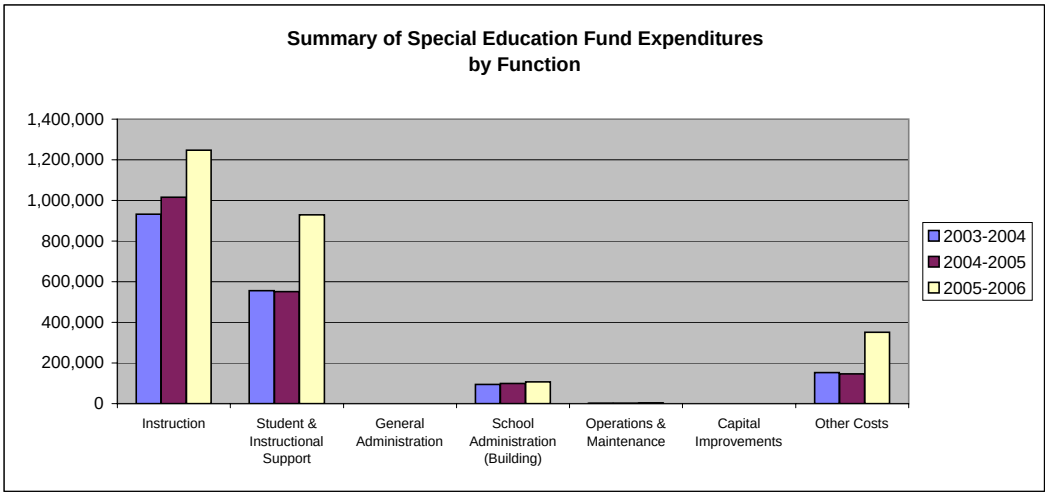


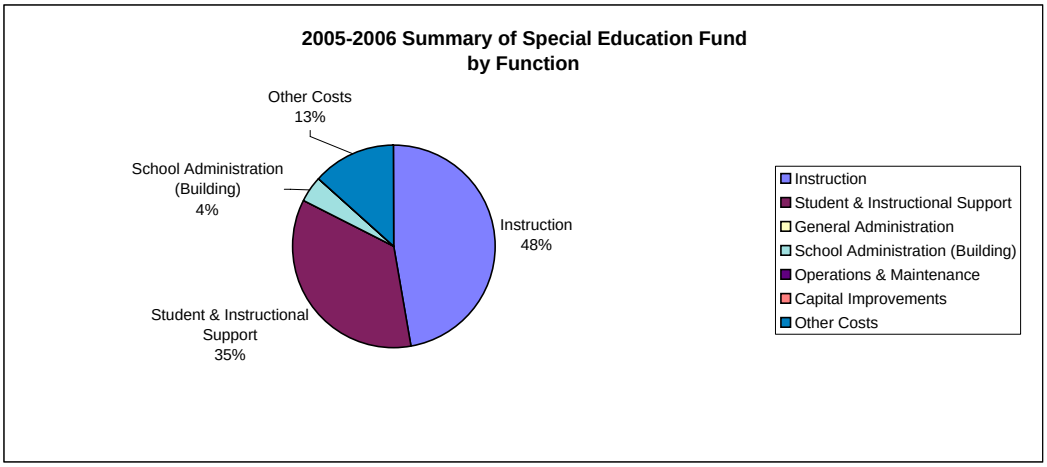


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	932,193	54%	1,015,795	56%	9%	1,247,950	47%	23%
Student & Instructional Support	556,324	32%	550,747	30%	-1%	929,500	35%	69%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	94,868	5%	98,621	5%	4%	106,415	4%	8%
Operations & Maintenance	1,916	0%	1,917	0%	0%	3,000	0%	56%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	152,820	9%	146,250	8%	-4%	351,600	13%	140%
Total Expenditures	1,738,121	100%	1,813,330	100%	4%	2,638,465	100%	46%
Amount per Pupil	$1,668		$1,703		2%	$2,466		45%

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.)

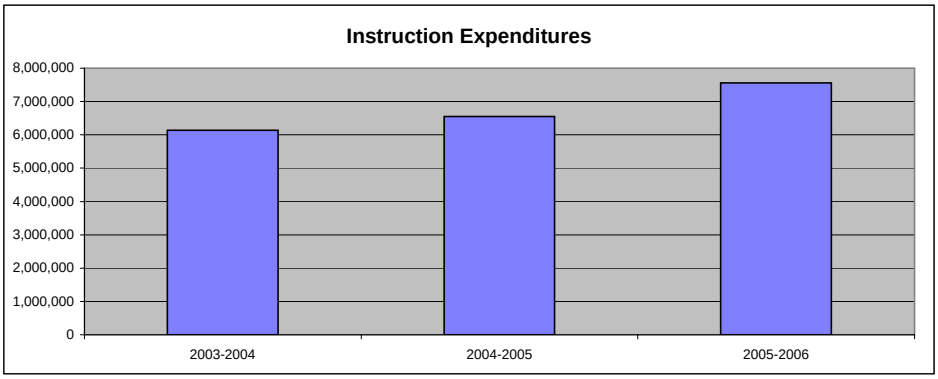


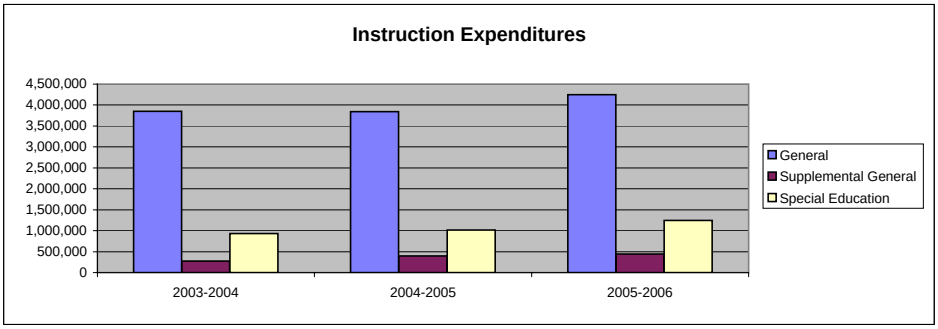


USD# 321

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	3,852,487		3,842,597	0%		4,245,553	10%
Federal Funds	537,253		725,105	35%		654,960	-10%
Supplemental General	271,293		394,023	45%		439,975	12%
At Risk (4yr Old)						25,042	
At Risk (K-12)						200,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	227,792		247,243	9%		250,000	1%
Driver Education	13,972		18,105	30%		25,400	40%
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	932,193		1,015,795	9%		1,247,950	23%
Vocational Education	121,685		121,685	0%		225,000	85%
Gifts/Grants	44,534		37,347	-16%		77,127	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			145,999			166,017	14%
Contingency Reserve	0		0	0%			
Text Book & Student Material	131,286		3,706	-97%			
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	6,132,495		6,551,605	7%		7,557,024	15%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	5,885		6,152	5%		7,063	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	6,132,495		6,551,605	7%		7,557,024	15%





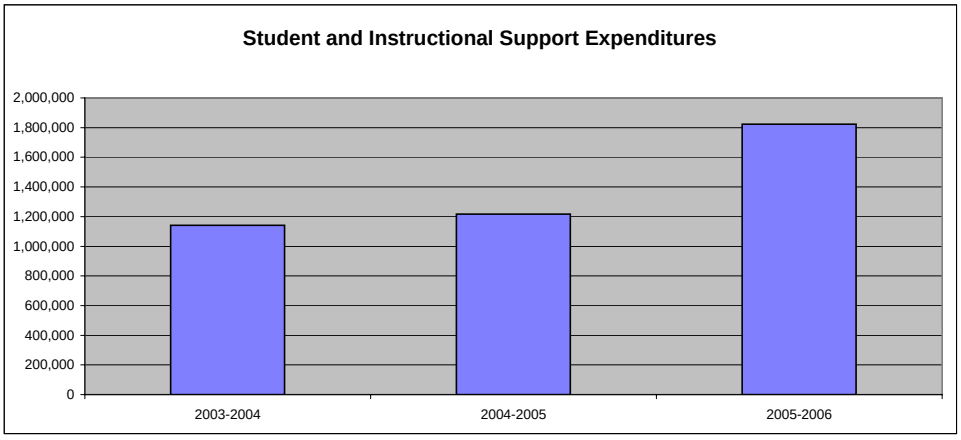
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	254,100		194,016	-24%		260,688	34%
Federal Funds	17,485		0	-100%		36,250	0%
Supplemental General	1,696		4,009	136%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	275,183		334,334	21%		361,622	8%
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%		50,000	0%
Parent Education Program	36,641		59,297	62%		89,937	52%
Summer School	0		0	0%		0	0%
Special Education	556,324		550,747	-1%		929,500	69%
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			74,952			94,952	27%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,141,429		1,217,355	7%		1,822,949	50%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	1,095		1,143	4%		1,704	49%
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	1,141,429		1,217,355	7%		1,822,949	50%
Amount per Pupil	$1,102		$1,147	4%		$1,704	49%



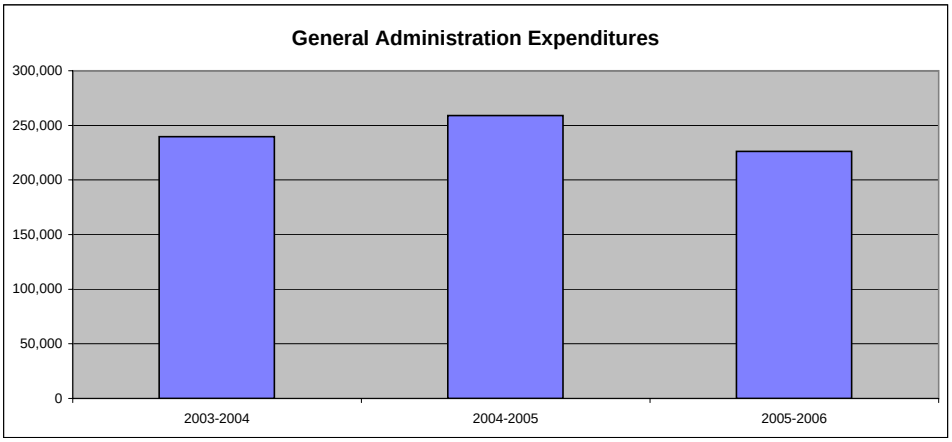
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	229,302		235,312	3%		203,450	-14%
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	10,438		16,887	62%		15,000	-11%
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			6,800			7,800	15%
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	239,740		258,999	8%		226,250	-13%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	230		243	6%		211	-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	239,740		258,999	8%		226,250	-13%



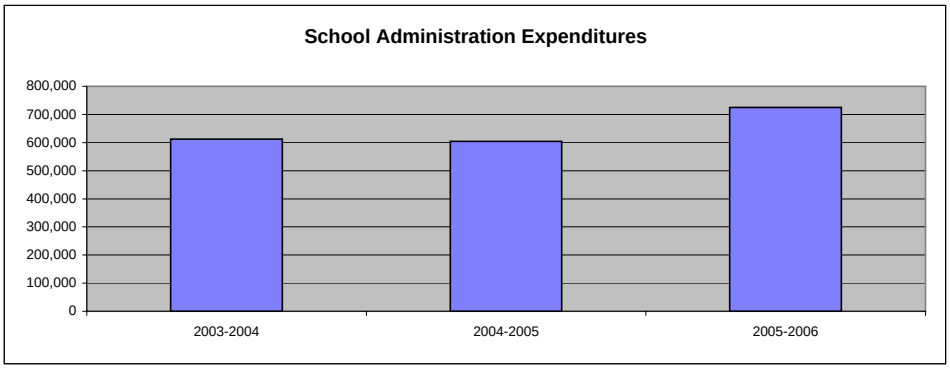
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	516,900		491,146	-5%		598,056	22%
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	94,868		98,621	4%		106,415	8%
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			15,000			20,000	33%
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	611,768		604,767	-1%		724,471	20%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	587		568	-3%		677	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	611,768		604,767	-1%		724,471	20%



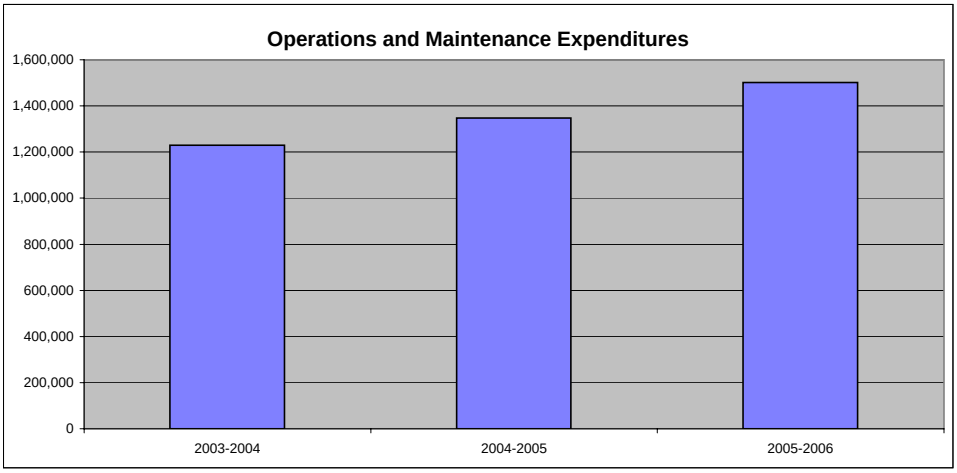
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	633,280		650,674	3%		660,415	1%
Federal Funds	0		17,977	0%		0	-100%
Supplemental General	589,957		626,208	6%		771,300	23%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,696		3,995	8%		6,353	59%
Driver Training	658		754	15%		6,000	696%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	8		0	-100%		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	1,916		1,917	0%		3,000	56%
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			46,400			54,500	17%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,229,515		1,347,925	10%		1,501,568	11%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	1,180		1,266	7%		1,403	11%
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	1,229,515		1,347,925	10%		1,501,568	11%



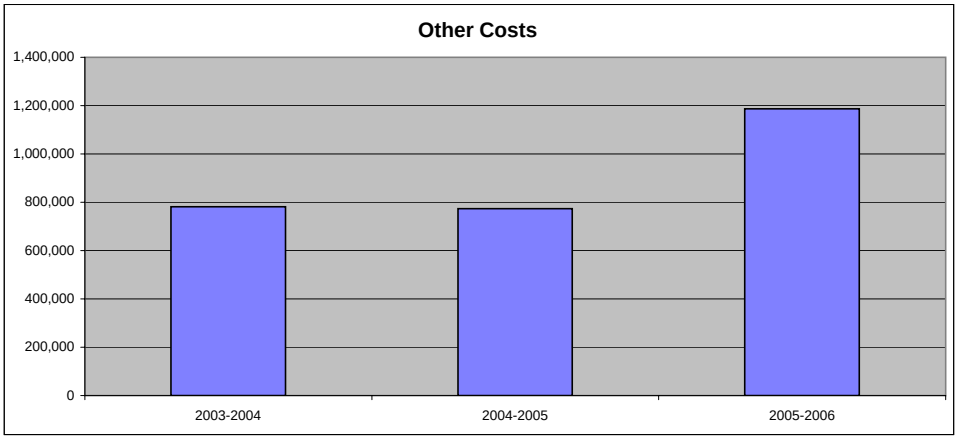
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	185,844		194,198	4%		270,100	39%
Federal Funds	27,733		0	-100%		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	15,302		0	-100%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	396,441		401,391	1%		523,648	30%
Professional Development	3,606		0	-100%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	152,820		146,250	-4%		351,600	140%
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			31,800			40,749	28%
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	781,746		773,639	-1%		1,186,097	53%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	750		726	-3%		1,109	53%
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	781,746		773,639	-1%		1,186,097	53%



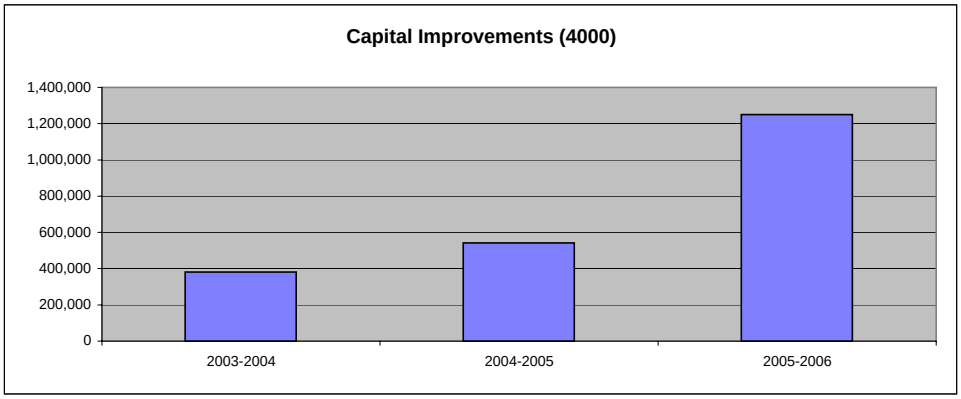
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	381,012		541,249	42%		1,250,000	131%
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	381,012		541,249	42%		1,250,000	131%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	366		508	39%		1,168	130%
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	381,012		541,249	42%		1,250,000	131%



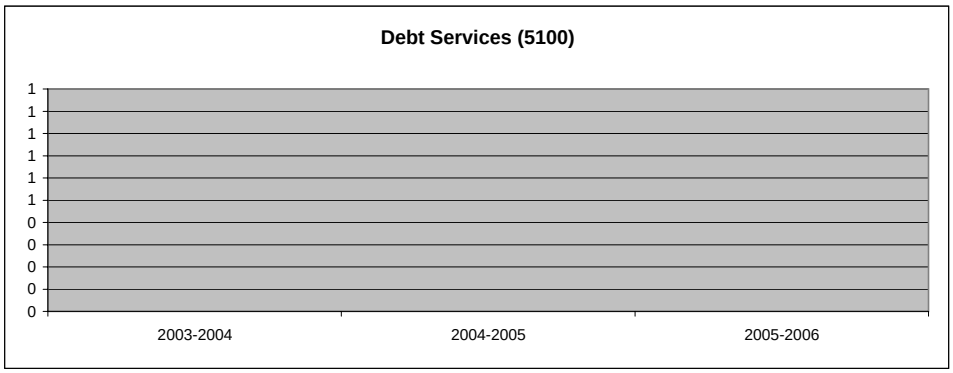
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	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)*	1,042.0		1,065.0	2%		1,070.0	0%
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%



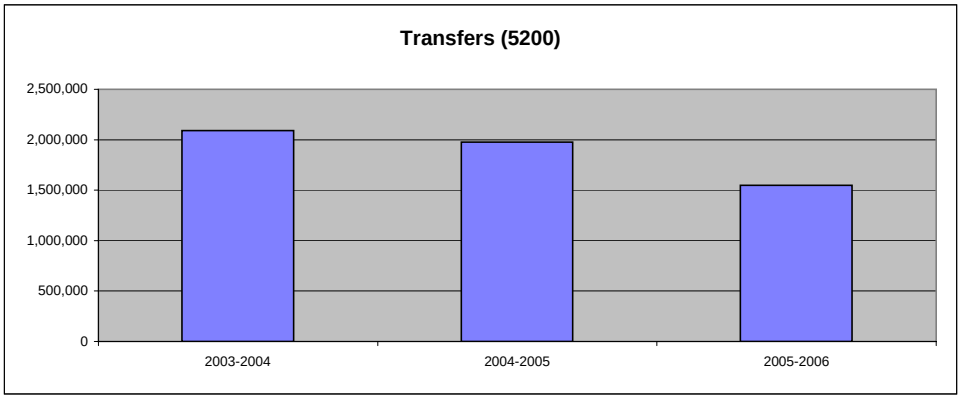
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	1,254,081		1,324,840	6%		1,025,031	-23%
Federal Funds	0		0	0%		0	0%
Supplemental General	837,644		651,143	-22%		524,272	-19%
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	2,091,725		1,975,983	-6%		1,549,303	-22%
Enrollment (FTE)*	1,042.0		1,065.0	2%		1,070.0	0%
Amount per Pupil	2,007		1,855	-8%		1,448	-22%
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	2,091,725		1,975,983	-6%		1,549,303	-22%



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

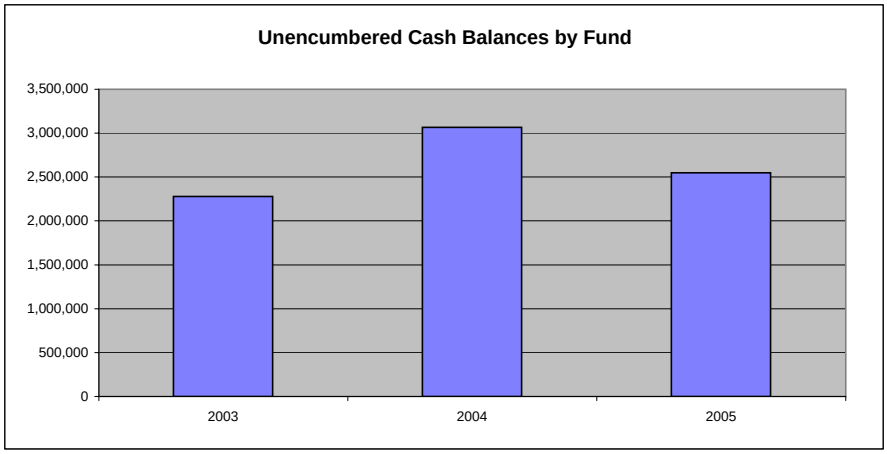
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 321

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	24	24	24
Federal Funds	14,293	5,308	20,833
Supplemental General	71,308	110,563	34,448
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	526,845	1,182,353	884,595
Driver Training	0	0	20,000
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	124,371	133,064	133,590
Professional Development	3,965	359	359
Parent Education Program	1,407	0	54,000
Summer School	0	0	0
Special Education	1,079,445	1,255,769	1,344,162
Vocational Education	0	0	0
Gifts/Grants	4,076	17,317	27,127
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	269,956	272,095	
Text Book & Student Material	153,083	60,838	
Bond & Interest 1	30,102	30,122	30,168
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,278,875	3,067,812	2,549,306
Enrollment (FTE)*	1,042.0	1,065.0	1,070.0
Amount per Pupil	2,187	2,881	2,383
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	2,278,875	3,067,812	2,549,306



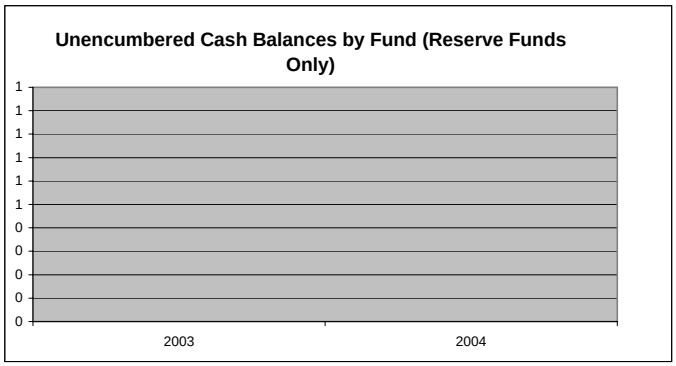
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

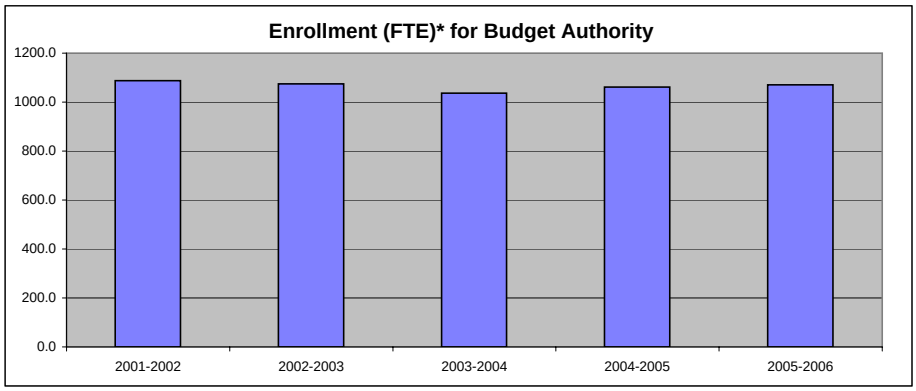


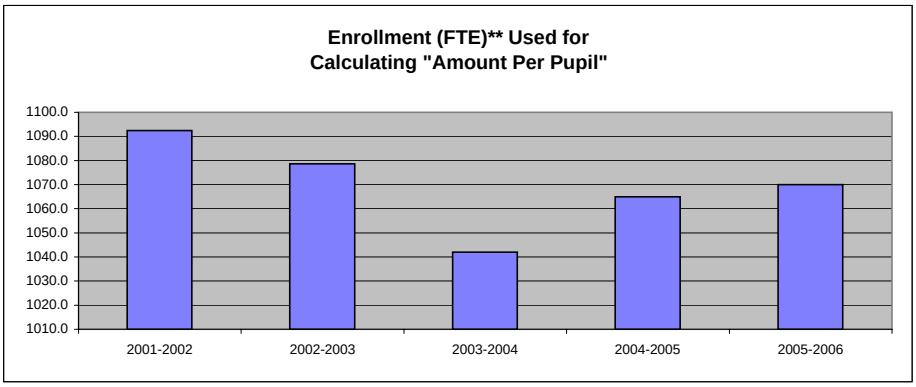
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

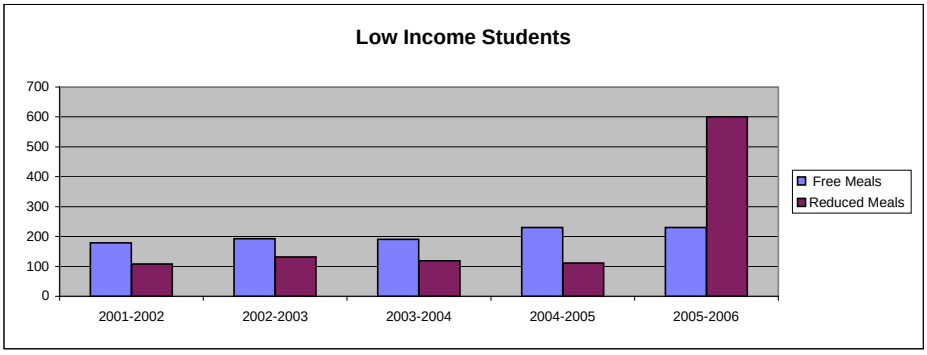
USD# 321

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)*	1,087.0	1,074.6	-1%	1,036.0	-4%	1,061.5	2%	1,070.0	1%
Enrollment (FTE)**	1,092.5	1,078.6	-1%	1,042.0	-3%	1,065.0	2%	1,070.0	0%
Number of Students - Free Meals	179	193	8%	191	-1%	230	20%	230	0%
Number of Students - Reduced Meals	108	132	22%	119	-10%	111	-7%	600	441%





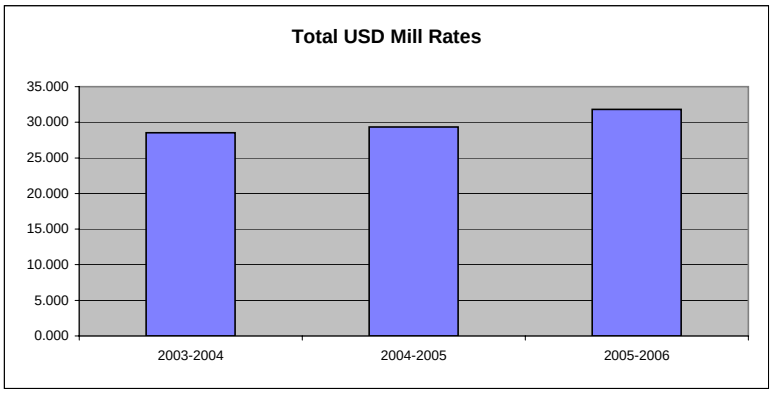


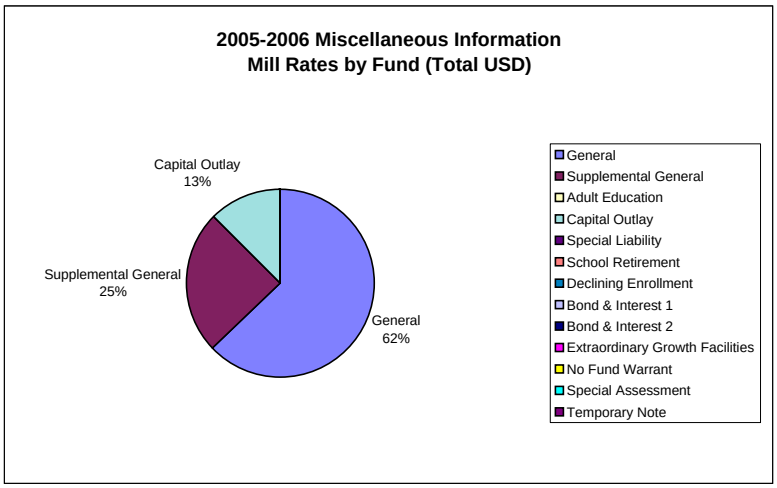
*FTE for state aid and budget authority purposes for general fund.

** 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.

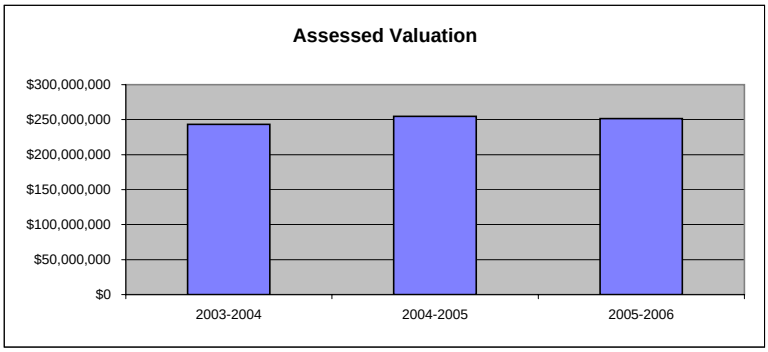
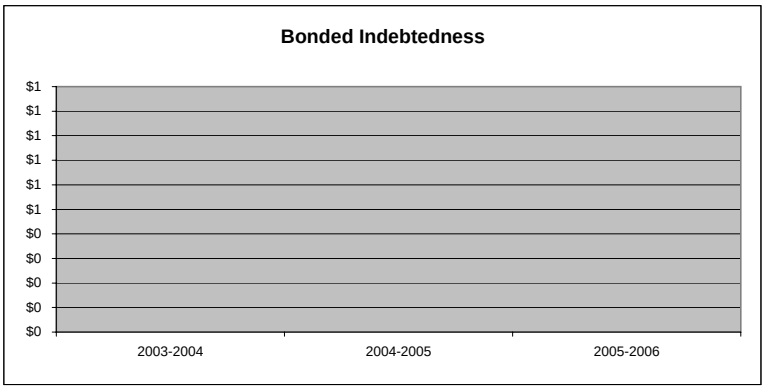
Miscellaneous Information
Mill Rates by Fund

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	4.514	6.144	7.797
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.199	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	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	**28.514**	**29.343**	**31.797**
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# 321

Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$243,491,083	$254,664,408	$251,673,321
Bonded Indebtedness	$0	$0	$0