Budget Profile

2006-2007

PHILLIPSBURG USD #325

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- Supplemental Information for Tables in *Summary of Expenditures*
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2006-2007 Budget General Information
USD #: 325

Introduction

Phillipsburg USD #325 is a 3A school located in Phillips County. Phillipsburg Elementary School, a K-4 building; Phillipsburg Middle School, a 5-8 building; and Phillipsburg High School, a 9-12 building; comprise the school system. Current enrollment is approximately 635 FTE students in grades K-12. The district employs 4 administrators, approximately 50 teachers, and approximately 30 classified staff members.

Board Members

Deb Kennedy, President
LeRoy Hays, Vice-President
Doyle Bohl, Member
Jim DeBey, Member
Patrick Hewitt, Member
Stan Munyon, Member
Michele Powell, Member

Key Staff

Superintendent: Kent R. Otte
Business Office Staff: Clerk: Mary Jackson; Asst. Clerk/Accts. Payable: Jan Weinman
Curriculum & Instruction Staff: Instructional Cabinet: Rick Riffel; PDC Chairperson: Chris Robertson
Other Key Contacts: Elementary Principal: Mike Gower
Middle School Principal: Rick Riffel
High School Principal: Brian Boeve

The District's Accomplishments and Challenges

Accomplishments:
USD 325 consistently performs well in academic and non-academic areas as attested by many League, District, and State level achievements. All three buildings continue to make the NCLB (No Child Left Behind) AYP (Adequate Yearly Progress) in all required areas. The district is committed to technology integration and provides access to laptops to all students and staff.

Challenges:
USD 325 is experiencing a leveling off of enrollment and expect to decline some in the near future, similar to most rural Kansas school districts. Keeping buildings staffed with qualified teachers is a challenge and will likely become more of a challenge in the near future as many or our staff will be nearing retirement age. Recruiting teachers is becoming more and more difficult. Continued rising costs (health care, textbooks, utilities) take most discretionary funds, restricting the salaries of teachers and support staff.

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
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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)

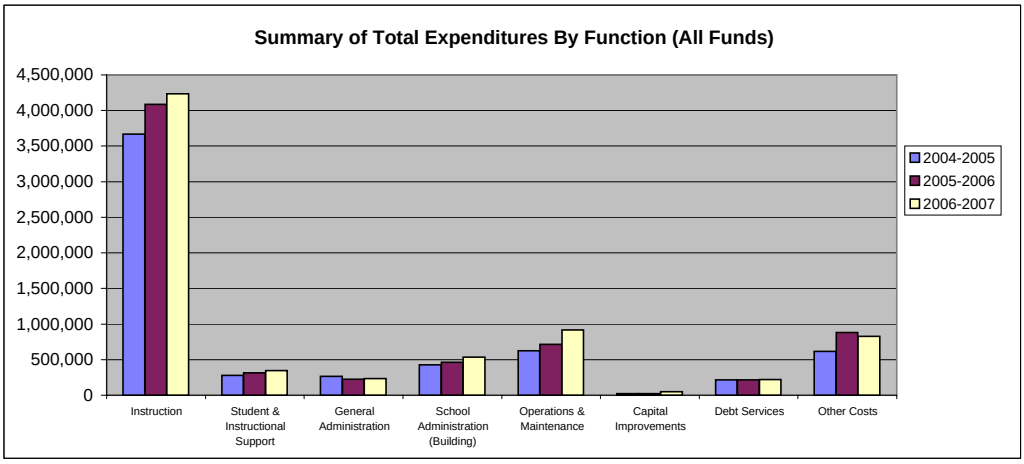
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	3,670,260	60%	4,084,195	59%	11%	4,236,799	58%	4%
Student & Instructional Support	278,829	5%	315,655	5%	13%	344,423	5%	9%
General Administration	267,240	4%	223,793	3%	-16%	232,150	3%	4%
School Administration (Building)	427,490	7%	465,050	7%	9%	532,850	7%	15%
Operations & Maintenance	626,263	10%	714,073	10%	14%	915,000	12%	28%
Capital Improvements	22,293	0%	22,095	0%	-1%	50,000	1%	126%
Debt Services	216,025	4%	214,685	3%	-1%	218,079	3%	2%
Other Costs	613,827	10%	881,459	13%	44%	827,795	11%	-6%
Total Expenditures	6,122,227	100%	6,921,005	100%	13%	7,357,096	100%	6%
Amount per Pupil	$10,741		$10,986		2%	$11,866		8%

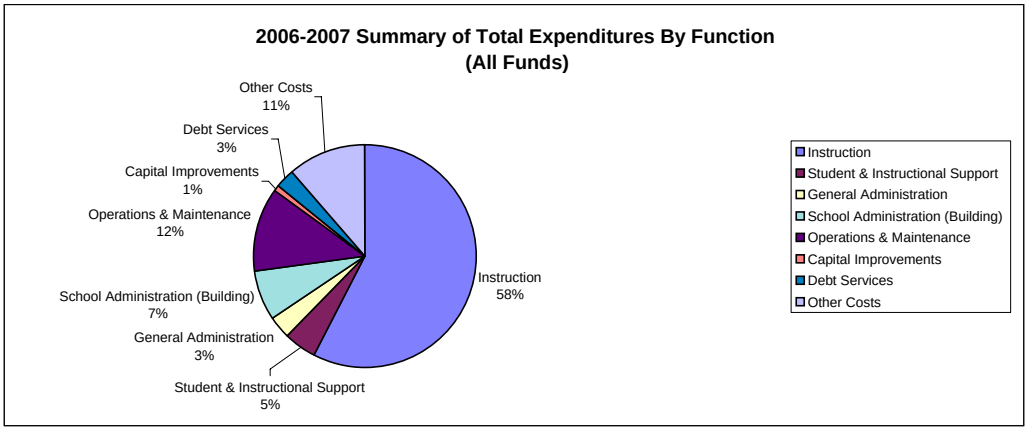
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

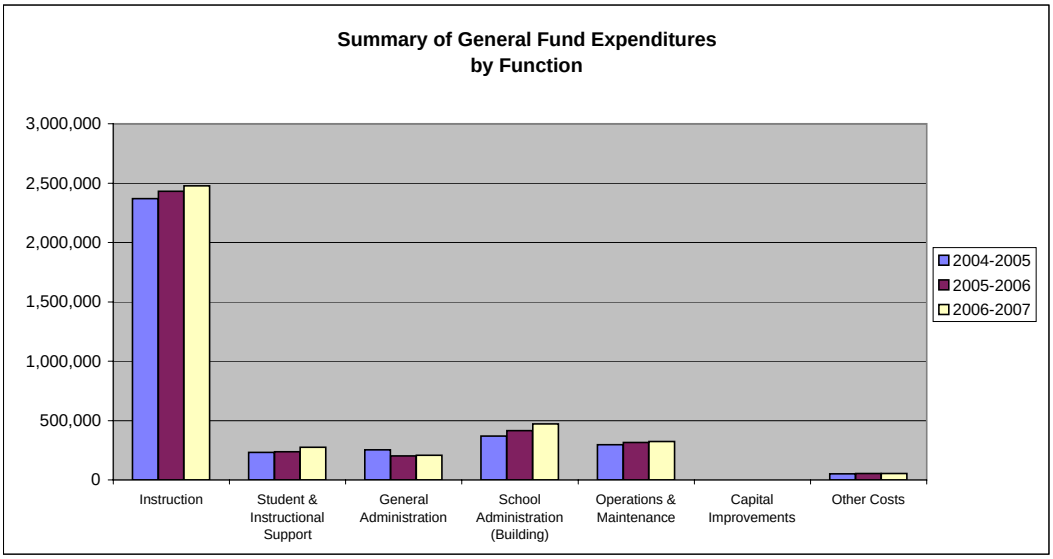


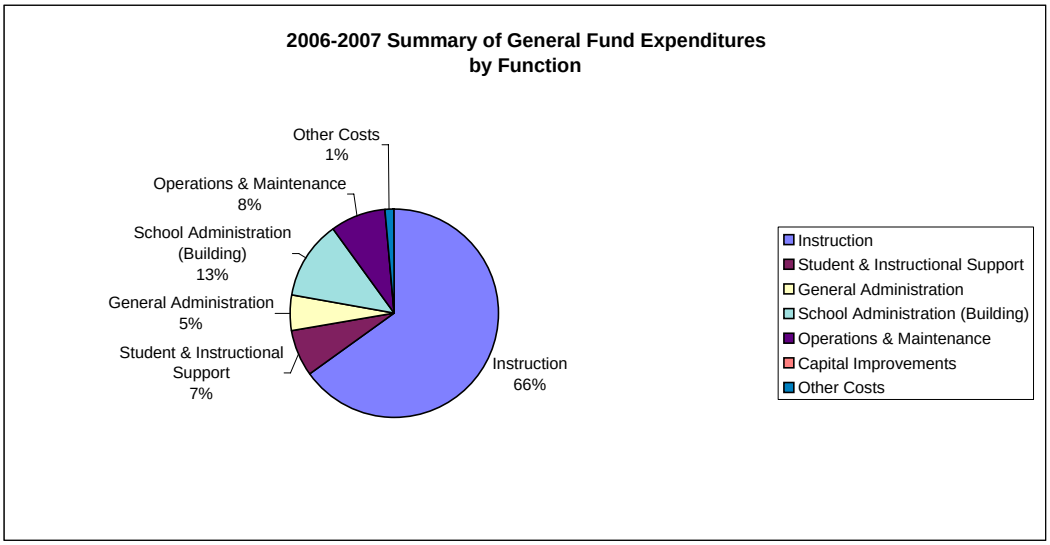


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,370,586	66%	2,432,343	66%	3%	2,477,200	65%	2%
Student & Instructional Support	230,722	6%	238,232	7%	3%	274,294	7%	15%
General Administration	252,325	7%	201,820	6%	-20%	207,150	5%	3%
School Administration (Building)	369,800	10%	414,807	11%	12%	471,350	12%	14%
Operations & Maintenance	296,870	8%	315,924	9%	6%	322,500	8%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	51,770	1%	55,144	2%	7%	53,000	1%	-4%
Total Expenditures	3,572,073	100%	3,658,270	100%	2%	3,805,494	100%	4%
Amount per Pupil	$6,267		$5,807		-7%	$6,138		6%

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

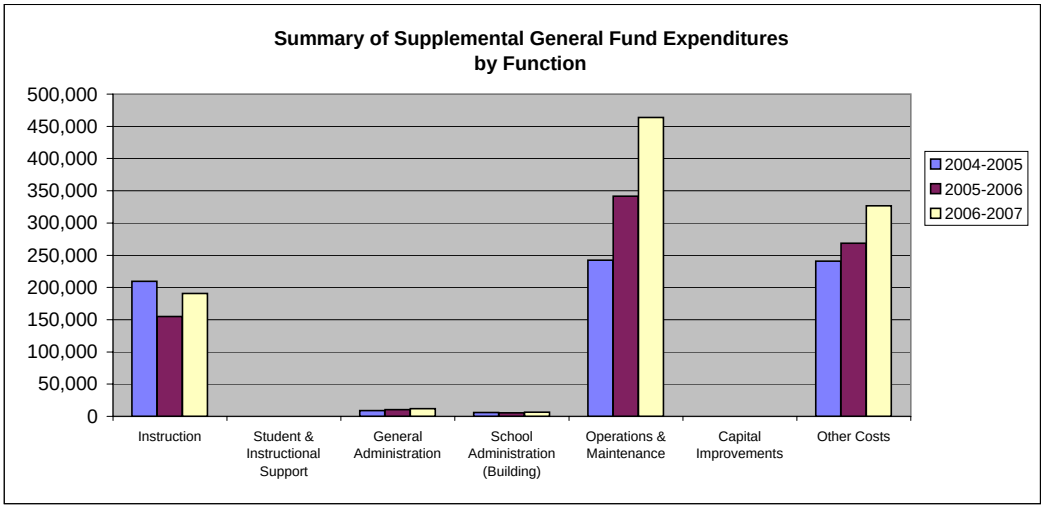


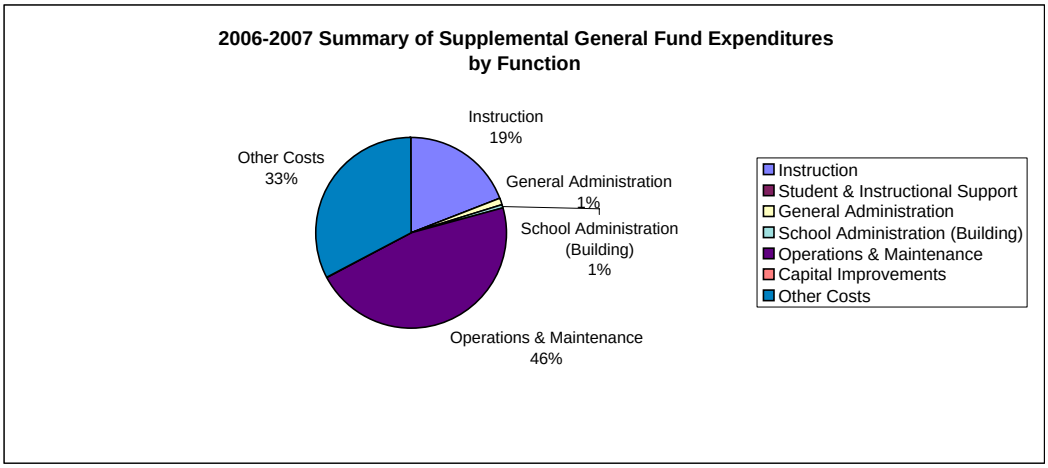


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	209,754	30%	154,700	20%	-26%	190,500	19%	23%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	8,768	1%	10,213	1%	16%	12,000	1%	17%
School Administration (Building)	5,802	1%	5,481	1%	-6%	6,500	1%	19%
Operations & Maintenance	242,181	34%	341,460	44%	41%	464,000	46%	36%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	240,699	34%	268,532	34%	12%	326,748	33%	22%
Total Expenditures	707,204	100%	780,386	100%	10%	999,748	100%	28%
Amount per Pupil	$1,241		$1,239		0%	$1,612		30%

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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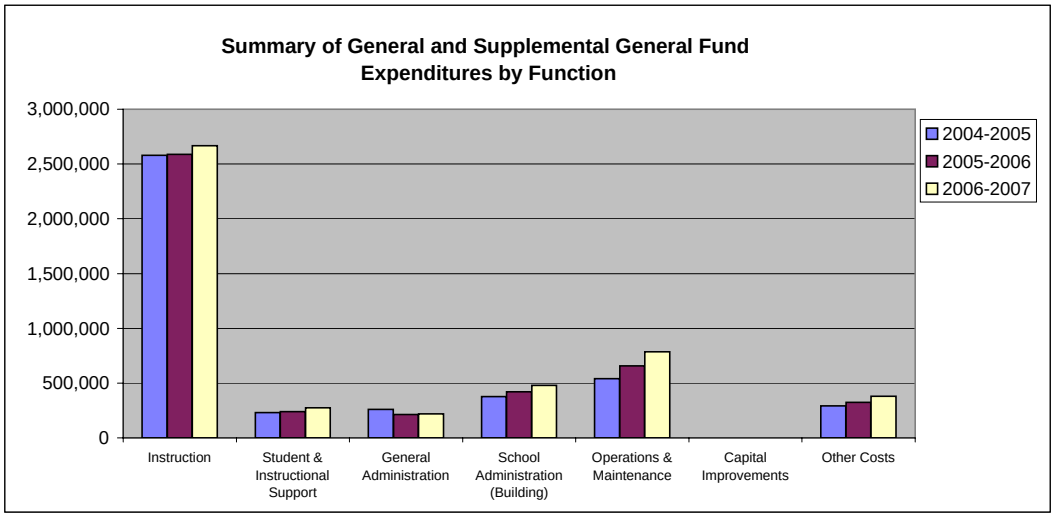
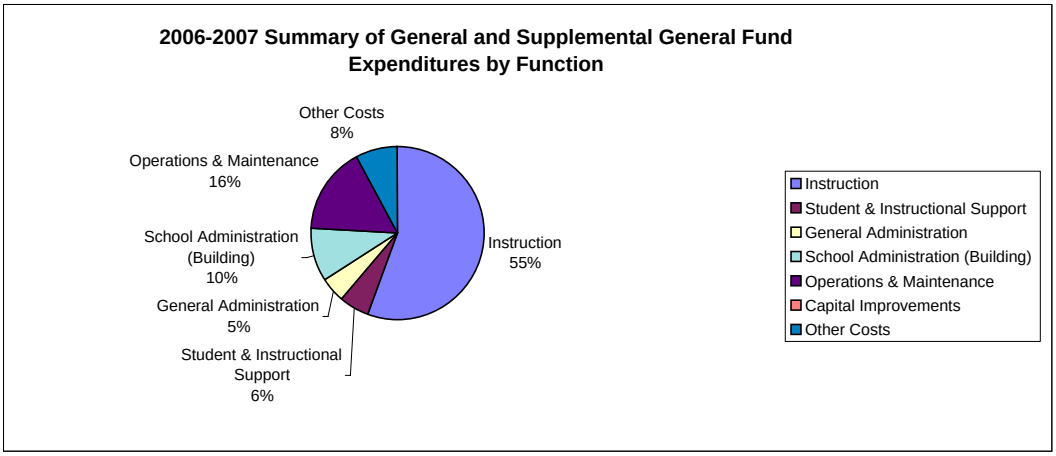
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,580,340	60%	2,587,043	58%	0%	2,667,700	56%	3%
Student & Instructional Support	230,722	5%	238,232	5%	3%	274,294	6%	15%
General Administration	261,093	6%	212,033	5%	-19%	219,150	5%	3%
School Administration (Building)	375,602	9%	420,288	9%	12%	477,850	10%	14%
Operations & Maintenance	539,051	13%	657,384	15%	22%	786,500	16%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	292,469	7%	323,676	7%	11%	379,748	8%	17%
Total Expenditures	4,279,277	100%	4,438,656	100%	4%	4,805,242	100%	8%
Amount per Pupil	$7,508		$7,045		-6%	$7,750		10%

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.

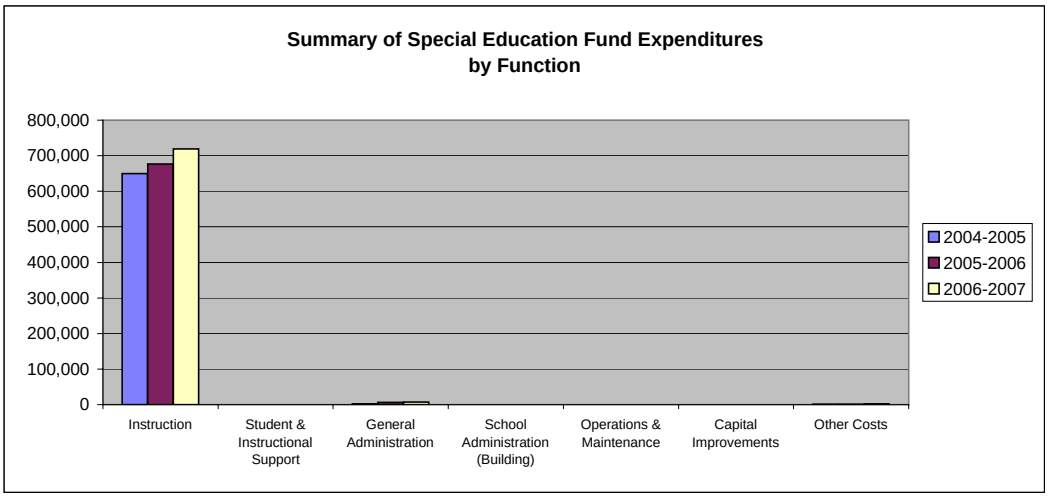


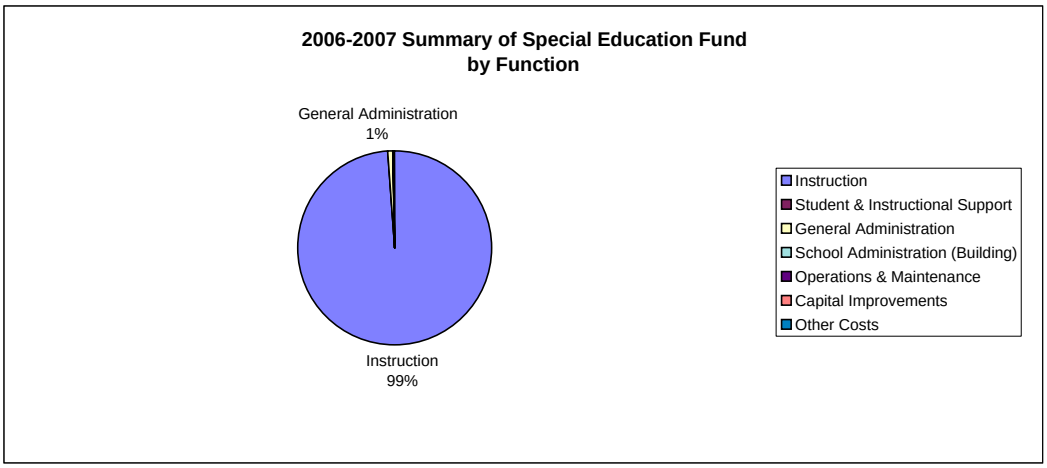


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	649,446	100%	676,429	99%	4%	719,200	99%	6%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	1,515	0%	6,554	1%	333%	7,000	1%	7%
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	788	0%	1,166	0%	48%	1,700	0%	46%
Total Expenditures	651,749	100%	684,149	100%	5%	727,900	100%	6%
Amount per Pupil	$1,143		$1,086		-5%	$1,174		8%

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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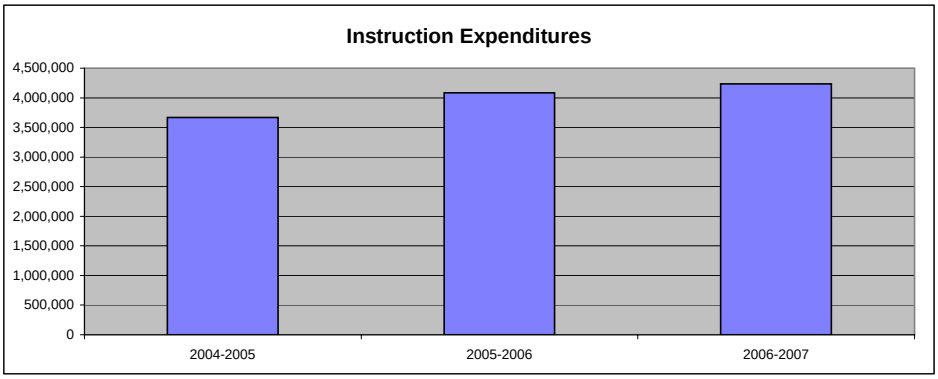
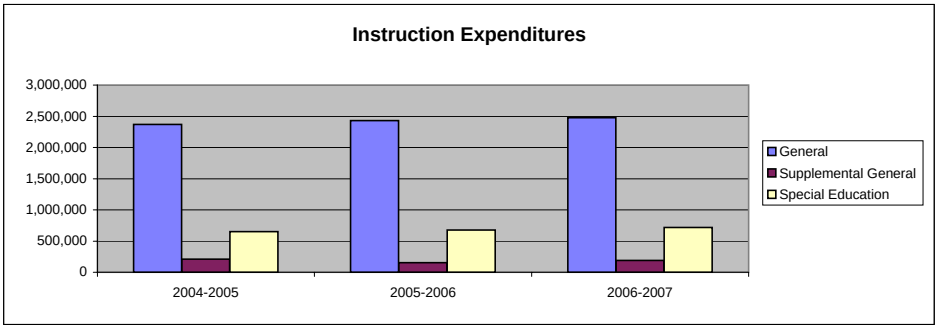
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,370,586		2,432,343	3%		2,477,200	2%
Federal Funds	102,316		95,798	-6%		101,032	5%
Supplemental General	209,754		154,700	-26%		190,500	23%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			119,455			177,375	48%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	79,915		122,761	54%		125,000	2%
Driver Education	8,609		7,863	-9%		22,177	182%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	649,446		676,429	4%		719,200	6%
Vocational Education	100,000		273,713	174%		250,000	-9%
Gifts/Grants	35,829		70,767	98%		54,315	-23%
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	103,445		116,654	13%		120,000	3%
Contingency Reserve	0		0	0%			
Text Book & Student Material	10,360		13,712	32%			
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	3,670,260		4,084,195	11%		4,236,799	4%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	6,439		6,483	1%		6,834	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	3,670,260		4,084,195	11%		4,236,799	4%





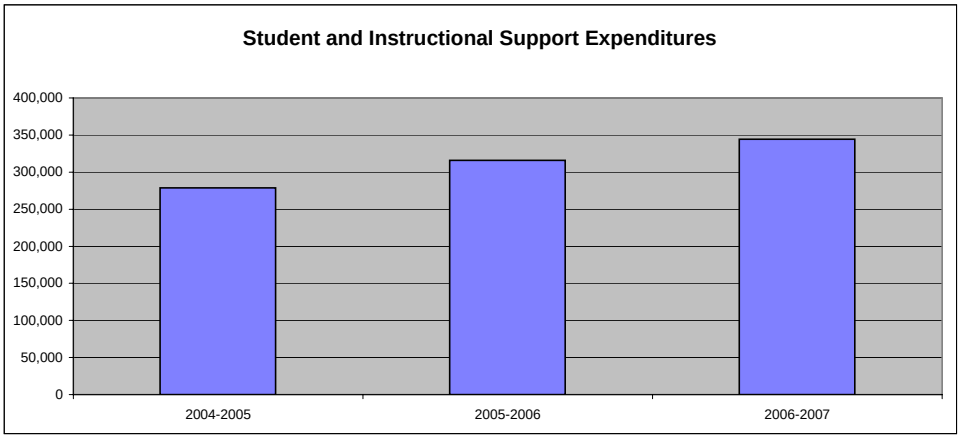
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	230,722		238,232	3%		274,294	15%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			20,541			24,629	20%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	12,592		21,600	72%		25,000	16%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	4,845		3,836	-21%		0	-100%
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	14,238		18,703	31%		20,500	10%
Contingency Reserve	0		0	0%			
Text Book & Student Material	16,432		12,743	-22%			
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	278,829		315,655	13%		344,423	9%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	489		501	2%		556	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	278,829		315,655	13%		344,423	9%
Amount per Pupil	$459		$499	9%		$556	11%



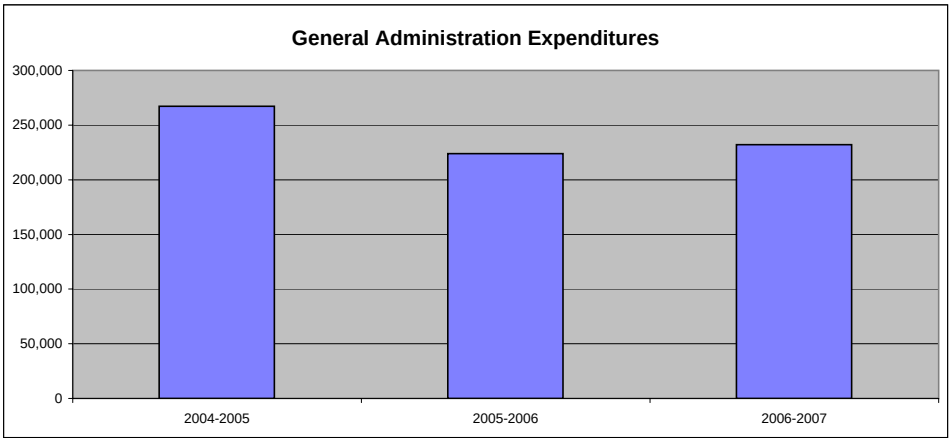
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	252,325		201,820	-20%		207,150	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	8,768		10,213	16%		12,000	17%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	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			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,515		6,554	333%		7,000	7%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	4,632		5,206	12%		6,000	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	267,240		223,793	-16%		232,150	4%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	469		355	-24%		374	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	267,240		223,793	-16%		232,150	4%



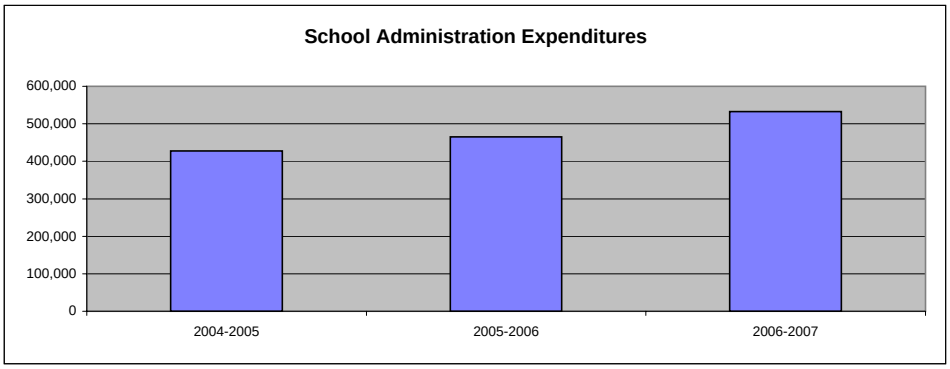
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	369,800		414,807	12%		471,350	14%
Federal Funds	0		0	0%		0	0%
Supplemental General	5,802		5,481	-6%		6,500	19%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	39,878		32,229	-19%		40,000	24%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
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	12,010		12,533	4%		15,000	20%
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	427,490		465,050	9%		532,850	15%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	750		738	-2%		859	16%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	427,490		465,050	9%		532,850	15%



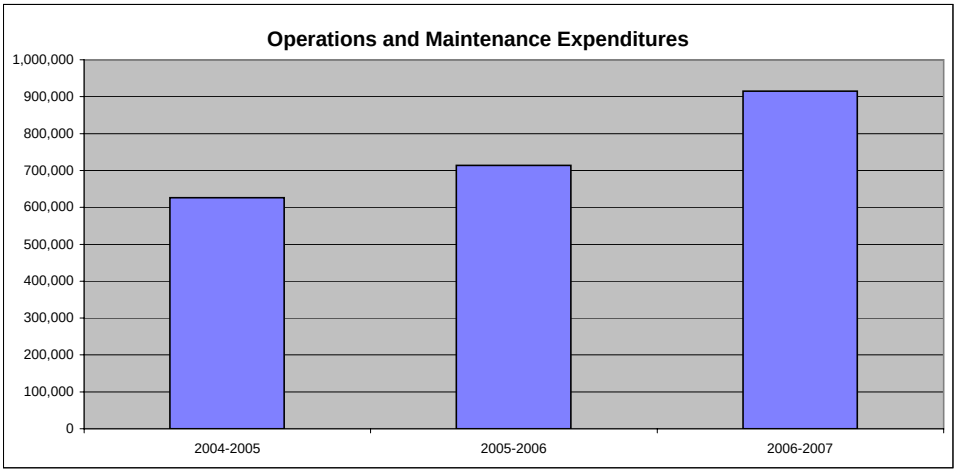
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	296,870		315,924	6%		322,500	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	242,181		341,460	41%		464,000	36%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	74,098		42,771	-42%		95,000	122%
Driver Training	685		534	-22%		1,000	87%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	1,280		1,236	-3%		17,500	1316%
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	11,149		12,148	9%		15,000	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	626,263		714,073	14%		915,000	28%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	1,099		1,133	3%		1,476	30%
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	626,263		714,073	14%		915,000	28%



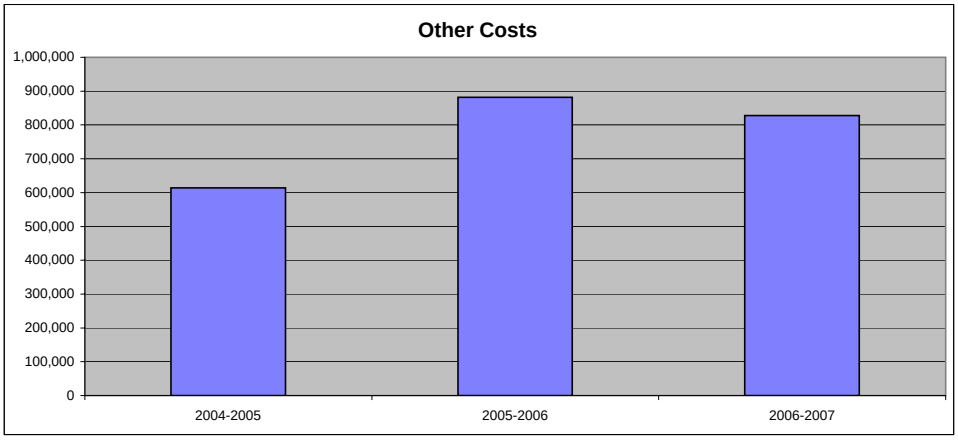
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	51,770		55,144	7%		53,000	-4%
Federal Funds	25,621		23,910	-7%		4,141	-83%
Supplemental General	240,699		268,532	12%		326,748	22%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	6,140		227,741	3609%		20,000	-91%
Driver Training	85		38	-55%		300	689%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	265,559		275,639	4%		357,728	30%
Professional Development	11,937		20,998	76%		34,172	63%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	788		1,166	48%		1,700	46%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	2,306		0	-100%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	8,922		8,291	-7%		30,006	262%
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	613,827		881,459	44%		827,795	-6%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	1,077		1,399	30%		1,335	-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	613,827		881,459	44%		827,795	-6%



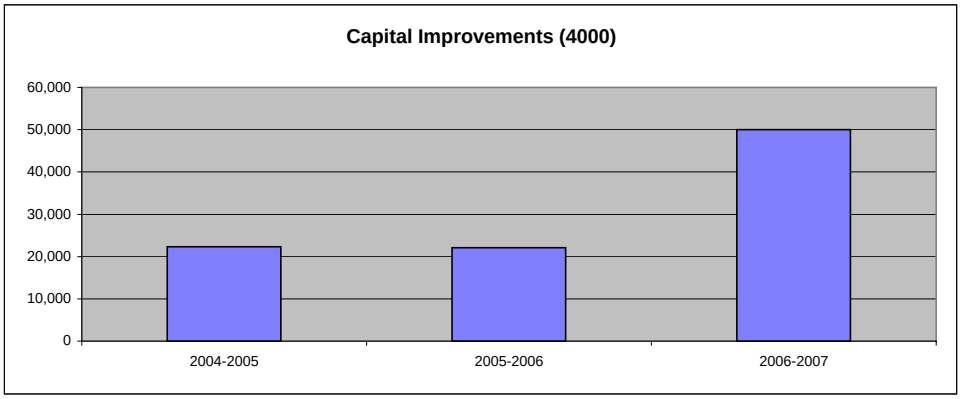
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	22,293		22,095	-1%		50,000	126%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	22,293		22,095	-1%		50,000	126%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	39		35	-10%		81	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	22,293		22,095	-1%		50,000	126%



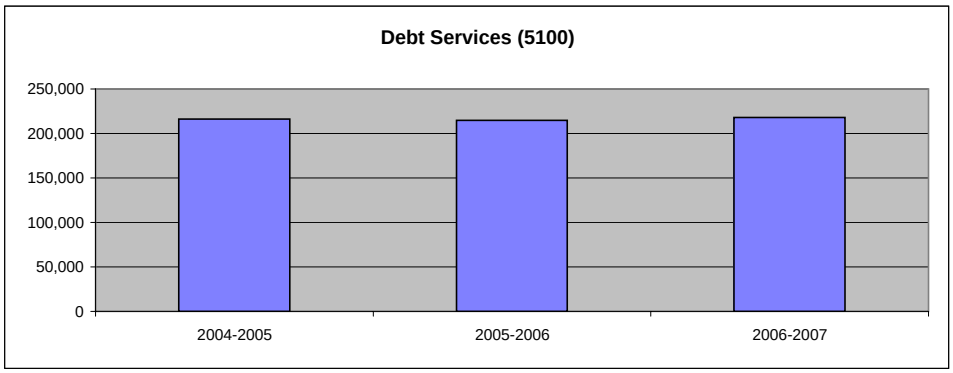
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	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			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	216,025		214,685	-1%		218,079	2%
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	216,025		214,685	-1%		218,079	2%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	379		341	-10%		352	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	216,025		214,685	-1%		218,079	2%



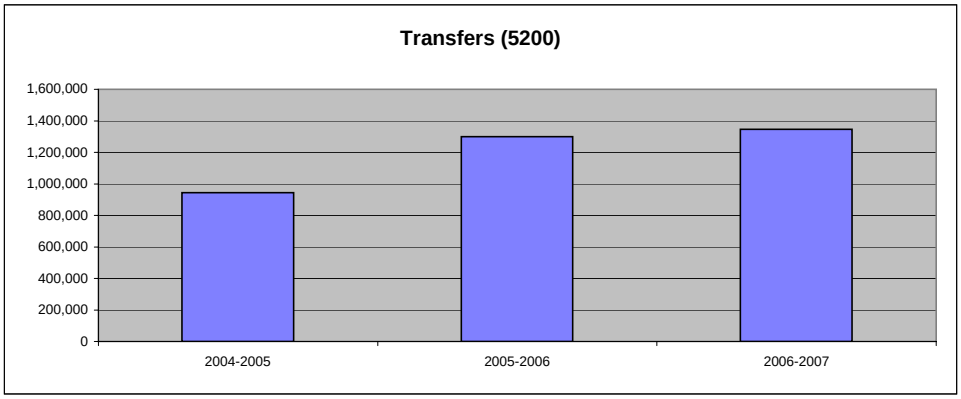
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	608,981		889,044	46%		927,000	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	335,130		410,000	22%		420,000	2%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	944,111		1,299,044	38%		1,347,000	4%
Enrollment (FTE)*	570.0		630.0	11%		620.0	-2%
Amount per Pupil	1,656		2,062	24%		2,173	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	944,111		1,299,044	38%		1,347,000	4%



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

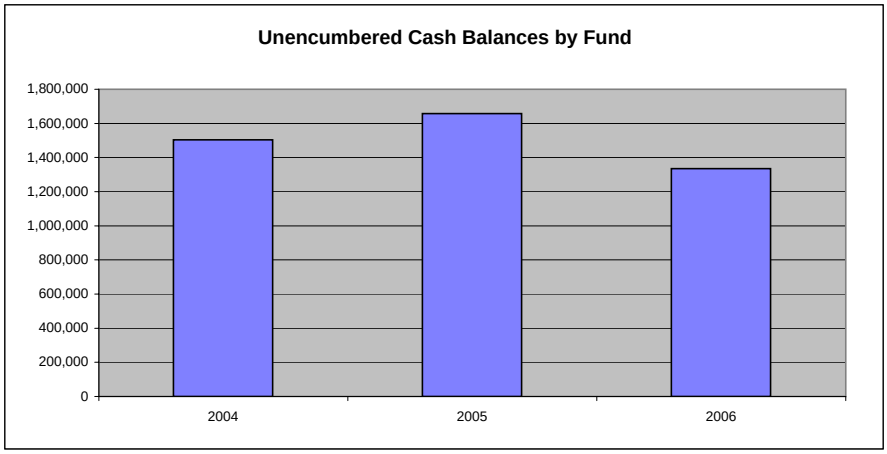
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

USD# 325

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	8	8	0
Federal Funds	0	0	0
Supplemental General	97,324	153,932	122,176
At Risk (4yr Old)			0
At Risk (K-12)			4
Bilingual Education	0	0	0
Capital Outlay	383,127	520,260	412,199
Driver Training	18,748	19,937	19,291
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	76,358	78,480	80,790
Professional Development	19,234	19,297	20,031
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	398,901	339,387	322,888
Vocational Education	0	0	0
Gifts/Grants	7,038	1,168	4,315
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	162,000	162,000	
Text Book & Student Material	38,861	33,200	
Bond & Interest 1	301,893	330,427	354,132
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,503,492	1,658,096	1,335,826
Enrollment (FTE)*	570.0	630.0	620.0
Amount per Pupil	2,638	2,632	2,155
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	1,503,492	1,658,096	1,335,826



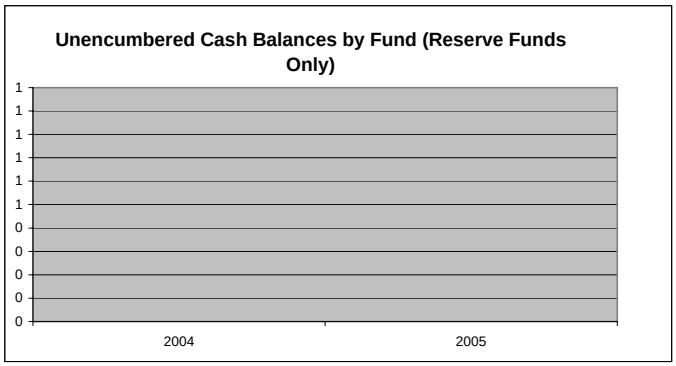
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2004	July 1, 2005
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

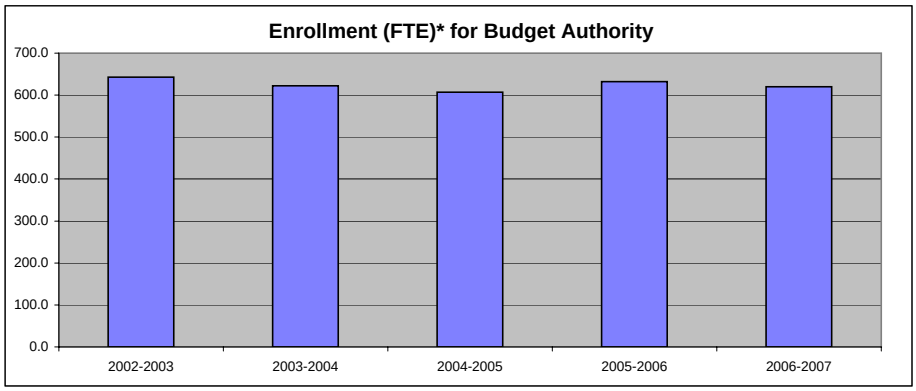


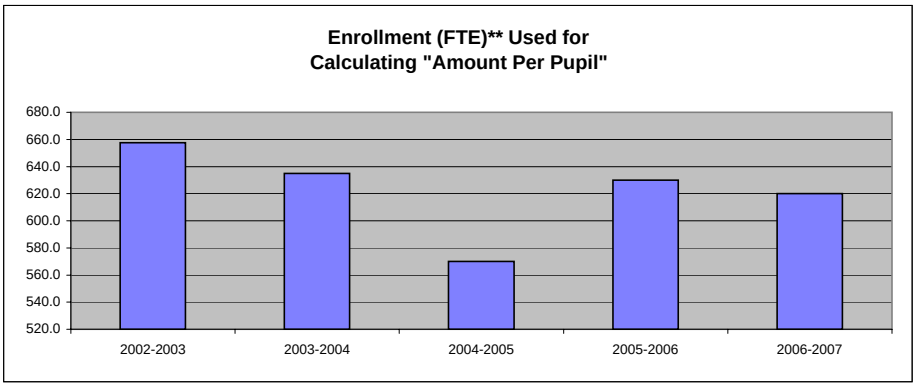
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

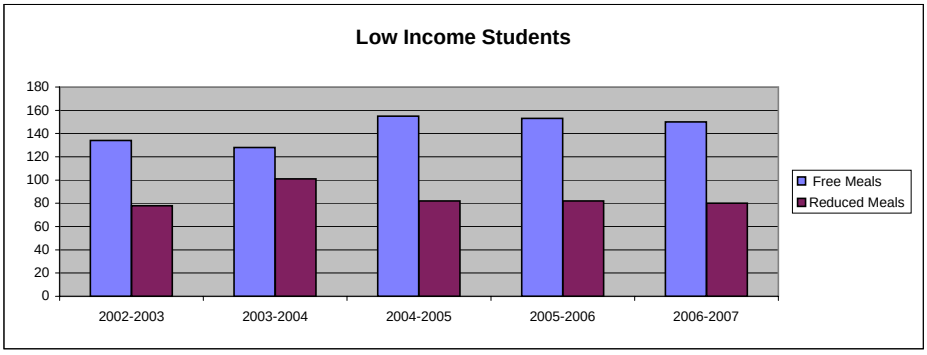
USD# 325

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	642.5	622.5	-3%	607.0	-2%	632.5	4%	620.0	-2%
Enrollment (FTE)**	657.5	635.0	-3%	570.0	-10%	630.0	11%	620.0	-2%
Number of Students - Free Meals	134	128	-4%	155	21%	153	-1%	150	-2%
Number of Students - Reduced Meals	78	101	29%	82	-19%	82	0%	80	-2%





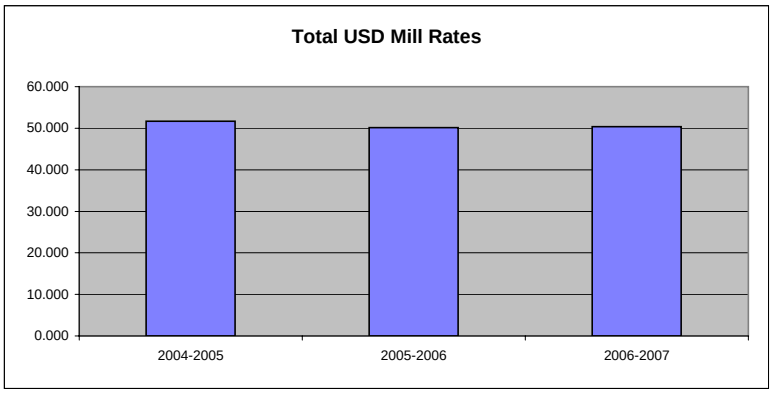


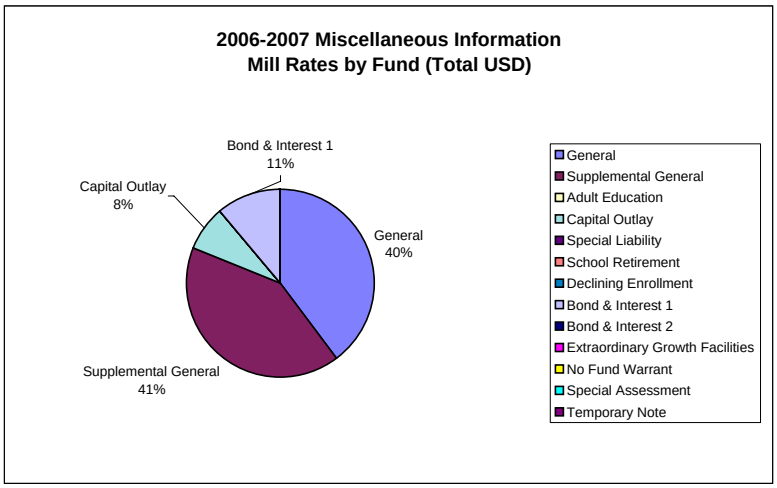
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

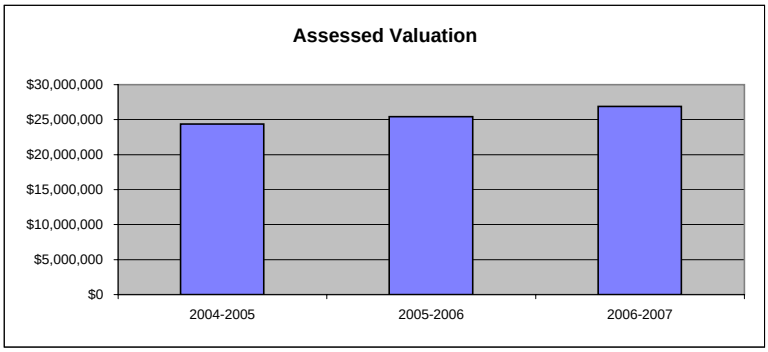
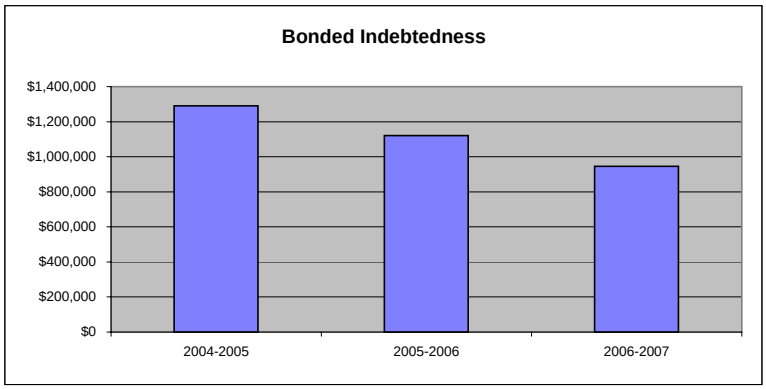
Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	22.290	20.455	20.869
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	3.998	4.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	5.383	5.674	5.530
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	**51.672**	**50.127**	**50.399**
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# 325

Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$24,397,179	$25,443,420	$26,881,927
Bonded Indebtedness	$1,290,000	$1,120,000	$945,000