Budget Profile 2004-2005



USD 314 Brewster

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- Supplemental Information for Tables in Summary of Expenditures
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- Summary of Expenditures (Sumexpen.xls)

2004-2005 Budget General Information

USD #: 314

Introduction

USD 314 is a rural school in Brewster in Northwest Kansas. Our biggest challenge remains declining enrollment. Despite lack of funding increases and declining population, we have been successful in meeting AYP and maintaining academic excellence.

Board Members

 Carrie Starns, President
 Tony Horinek, Vice President
 Bonnie Holm

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Key Staff

Superintendent: Sherri L. Edmundson

Business Office Staff: Daryl Ann Jorgensen, Clerk

Sandi Bear, Treasurer

Curriculum & Instruction Staff: Jeanie Johnson

Other Key Contacts: Willis Crabtree, Technology Coordinator

The District's Accomplishments and Challenges

Accomplishments: USD 314 has been successful in maintaining a graduation rate exceeding 95%. Our attendance rates continue to meet or exceed the state average. Our students are successful in both academics and activities.

Challenges: Declining enrollment

Rising cost of health care Difficulty recruiting teachers

Supplemental Information for the Following Tables

- 1. Summary of Total Expenditures by Function (All Funds)
 - Expenditures per pupil increased because of increases in capital improvements and health insurance
- 2. Summary of General Fund Expenditures by Function
 - Increases primarily because of slight increase in staff and increase in insurance
- 3. Summary of Supplemental General Fund Expenditures by Function
 - Expenditures for sound system, ITV and capital improvements
- 4. Summary of General and Supplemental General Fund Expenditures by Function
 - See #2 & #3 above
- 5. Summary of Special Education Fund by Function
 - Increases because of services required for students and assessments from service center
- 6. Instruction Expenditures (1000)
 - Increase because of small increase in staff and salary increases
- 7. Student and Instructional Support Expenditures (2100 & 2200)
 - Increase because of ITV
- 8. General Administration Expenditures (2300)
 - No significant changes
- 9. School Administration Expenditures (2400)
 - No significant changes
- 10. Operations and Maintenance Expenditures (2600)
 - Increase because of capital improvements
- 11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
 - Purchase of Excursion and bus
- 12. Capital Improvements (4000)
 - Siding and windows for shop and band building
- 13. Debt Services (5000)
 - Phone system paid off gym floor and bus barn still outstanding
- 14. Miscellaneous Information Unencumbered Cash Balance by Fund
 - Carryover targeted for bus purchases

- 15. Reserve Funds Unencumbered Cash Balance
 - N/A
- 16. Other Information FTE
 - Decrease from 160.5 in 2000-01 to 132 in 2004-05
- 17. Miscellaneous Information Mill Rates by Fund
 - Mill levy has not increased for three years
- 18. Other Information Assessed Valuation and Bonded Indebtedness
 - Assessed valuation has remained steady
 - Indebtedness has decreased significantly there is no 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
 - o Reading
 - o Mathematics
 - o Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Summary of Total Expenditures By Function (All Funds)

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	944,596	60%	896,566	56%	-5%	1,038,023	55%	16%
Student & Instructional Support	57,700	4%	89,032	6%	54%	92,461	5%	4%
General Administration	121,299	8%	120,059	7%	-1%	131,793	7%	10%
School Administration (Building)	68,276	4%	72,607	5%	6%	81,746	4%	13%
Operations & Maintenance	201,125	13%	204,283	13%	2%	218,771	12%	7%
Capital Improvements	19,476	1%	38,569	2%	98%	71,500	4%	85%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	162,171	10%	191,573	12%	18%	260,763	14%	36%
Total Expenditures	1,574,643	100%	1,612,689	100%	2%	1,895,057	100%	18%
Amount per Pupil	\$10,359		\$10,404		0%	\$13,634		31%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

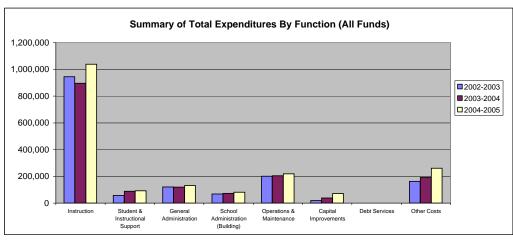
School Administration (Building) - 2400

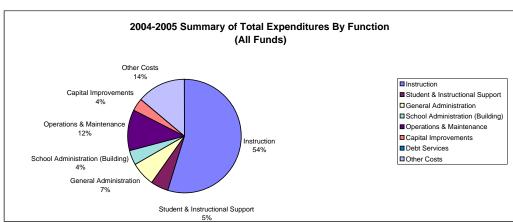
Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200

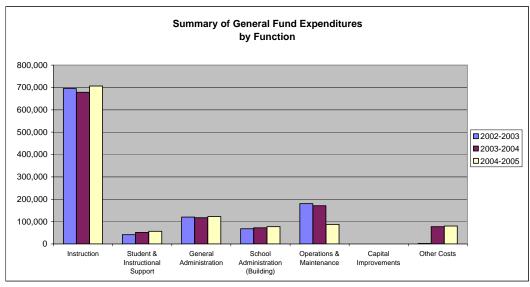


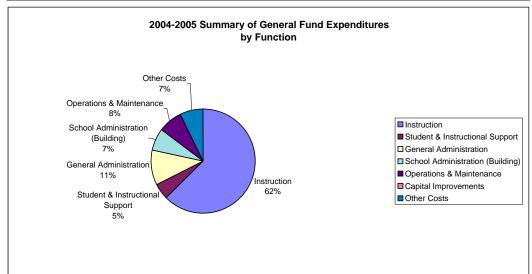


Summary of General Expenditures by Function

		%		%	%		%	%
	2002-2003	of	2003-2004	of	inc/	2004-2005	of	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	695,066	63%	678,526	58%	-2%	706,093	62%	4%
Student & Instructional Support	41,724	4%	51,613	4%	24%	56,209	5%	9%
General Administration	120,156	11%	117,381	10%	-2%	122,300	11%	4%
School Administration (Building)	68,046	6%	72,607	6%	7%	77,550	7%	7%
Operations & Maintenance	180,015	16%	171,278	15%	-5%	87,450	8%	-49%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,045	0%	77,453	7%	3687%	80,470	7%	4%
Total Expenditures	1,107,052	100%	1,168,858	100%	6%	1,130,072	100%	-3%
Amount per Pupil	\$7,283		\$7,541		4%	\$8,130		8%

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



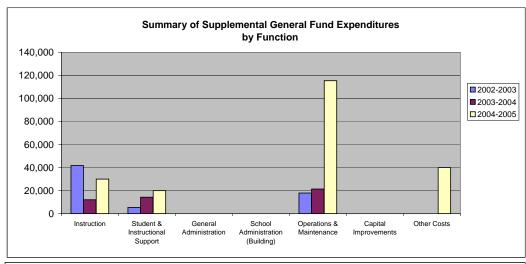


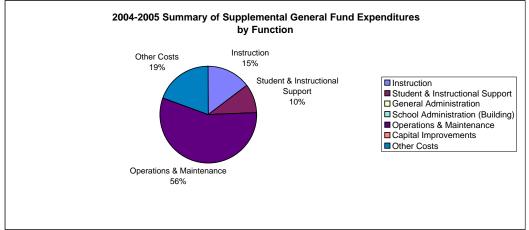
USD# <u>314</u>

Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
	Actual	100	Actual	101	uec	Buuget	101	uec
Instruction	41,790	64%	12,079	25%	-71%	30,000	15%	148%
Student & Instructional Support	5,402	8%	14,291	30%	165%	20,000	10%	40%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	17,899	27%	21,373	45%	19%	115,350	56%	440%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	40,000	19%	0%
Total Expenditures	65,091	100%	47,743	100%	-27%	205,350	100%	330%
Amount per Pupil	\$428		\$308		-28%	\$1,477		380%

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

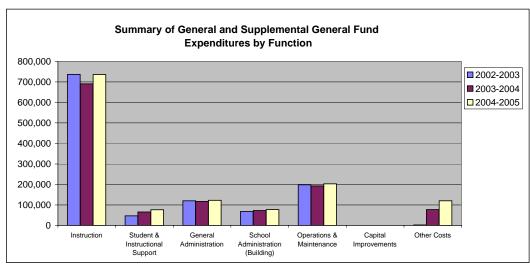


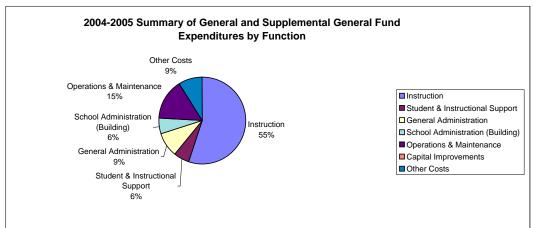


Summary of General and Supplemental General Fund Expenditures by Function

		%		%	%		%	%
	2002-2003	of	2003-2004	of	inc/	2004-2005	of	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	736,856	63%	690,605	57%	-6%	736,093	55%	7%
Student & Instructional Support	47,126	4%	65,904	5%	40%	76,209	6%	16%
General Administration	120,156	10%	117,381	10%	-2%	122,300	9%	4%
School Administration (Building)	68,046	6%	72,607	6%	7%	77,550	6%	7%
Operations & Maintenance	197,914	17%	192,651	16%	-3%	202,800	15%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	2,045	0%	77,453	6%	3687%	120,470	9%	56%
Total Expenditures	1,172,143	100%	1,216,601	100%	4%	1,335,422	100%	10%
Amount per Pupil	\$7,711		\$7,849		2%	\$9,607		22%

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.

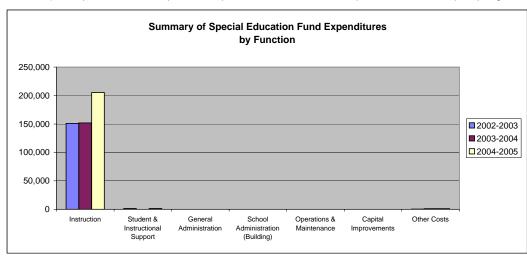


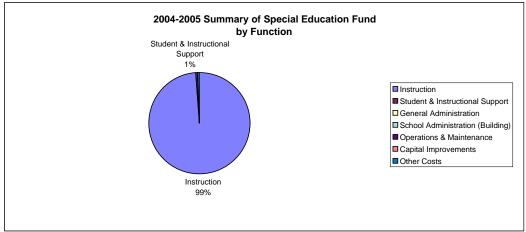


Summary of Special Education Fund by Function

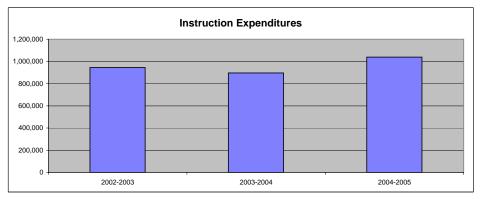
Ī		%		%	%		%	%
	2002-2003	of	2003-2004	of	inc/	2004-2005	of	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	151,042	99%	151,801	99%	1%	205,300	99%	35%
Student & Instructional Support	1,537	1%	0	0%	-100%	1,500	1%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	316	0%	1,010	1%	220%	1,000	0%	-1%
Total Expenditures	152,895	100%	152,811	100%	0%	207,800	100%	36%
Amount per Pupil	\$1,006		\$986		-2%	\$1,495		52%

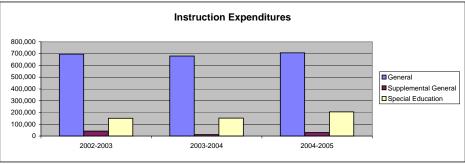
The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)





г	1		1	01	1	
				. %		. %
	2002-2003		2003-2004	inc/	2004-2005	inc/
	Actual		Actual	dec	Budget	dec
General	695,066		678,526	-2%	706,093	4%
Federal Funds	46,602	ŀ	39.037	-16%	38,371	-2%
Supplemental General	41,790	•	12,079	-71%	30,000	148%
Bilingual Education	0	•	0	0%	00,000	0%
Capital Outlay	6,994		5,185	-26%	7,000	35%
Driver Education	2,523		2,267	-10%	3,757	66%
Extraordinary School Program	0		0	0%	0,101	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	ŀ	0	0%	0	0%
Special Education	151,042	ŀ	151.801	1%	205.300	35%
Technology Education	0	ŀ	,			
Transportation	0	ŀ				
Vocational Education	0		6,567	0%	4,000	-39%
Gifts/Grants	0		0	0%	0	0%
Special Liability	0	İ	0	0%	0	0%
School Retirement	0	İ	0	0%	0	0%
Extraordinary Growth Facilities	0		0	0%	0	0%
Special Reserve	0		0	0%		
KPERS Spec. Ret. Contribution					43,502	
Contingency Reserve	0		0	0%		
Text Book & Student Material	579		1,104	91%		
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	944,596		896,566	-5%	1,038,023	16%
Enrollment (FTE)*	152.0		155.0	2%	139.0	-10%
Amount per Pupil	6,214		5,784	-7%	7,468	29%
Adult Education	0		0	0%	0	0%
Adult Supplemental Education	0	ļ	0	0%	0	0%
Area Vocational School	0		0	0%	0	0%
Special Education Coop	0		0	0%	0	0%
TOTAL	944,596		896,566	-5%	1,038,023	16%





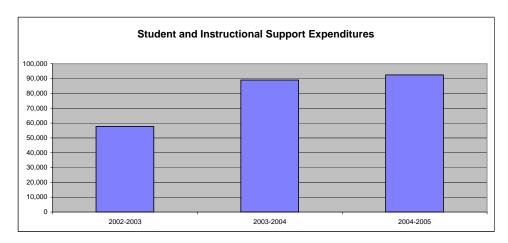
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

^{*}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)

[%		%
	2002-2003	2003-2004	inc/	2004-2005	inc/
	Actual	Actual	dec	Budget	dec
General	41,724	51,6	-		
Federal Funds	0	9,5		.,	
Supplemental General	5,402	14,2			
Bilingual Education	0		0 0%		- , ,
Capital Outlay	238	1	19 -50%		
Driver Training	0		0 0%		- , ,
Extraordinary School Program	0		0 0%		- , ,
Food Service	0		0 0%	0	0%
Professional Development	5,195	5,5			
Parent Education Program	0		0 0%	0	0%
Summer School	0		0 0%	0	0%
Special Education	1,537		0 -100%	1,500	0%
Technology Education	0				
Transportation	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				1,299	
Contingency Reserve	0		0 0%		
Text Book & Student Material	3,604	7,8	43 118%		
Bond & Interest #1	0	,	0 0%	0	0%
Bond & Interest #2	0		0 0%		0%
No-Fund Warrant	0		0 0%	0	0%
Special Assessment	0		0 0%	0	0%
Temporary Note	0		0 0%		
, ,					
SUBTOTAL	57,700	89.0	32 54%	92.461	4%
Enrollment (FTE)*	152.0	155			-10%
Amount per Pupil	380	5	74 51%		16%
Adult Education	0		0 0%	0	0%
Adult Supplemental Education	0		0 0%		
Area Vocational School	0		0 0%	0	0%
Special Education Coop	0		0 0%	0	0%
TOTAL	57,700	89,0	32 54%	92,461	4%
Amount per Pupil	\$380	\$6		\$665	7%

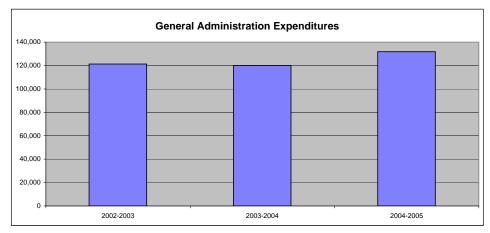


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

General Administration Expenditures (2300)

Г			%		%
	2002-2003	2003-2004	inc/	2004-2005	inc/
	Actual	Actual	dec	Budget	dec
	Actual	Actual	ucc	Dauget	ucc
General	120,156	117,381	-2%	122,300	4%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	1,143	2,678	134%	3,000	12%
Driver Training	0	0	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%
Technology Education	0				
Transportation	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				6,493	
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	121,299	120,059	-1%	131,793	10%
Enrollment (FTE)*	152.0	155.0	2%	139.0	-10%
Amount per Pupil	798	775	-3%	948	22%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	121,299	120,059	-1%	131,793	10%



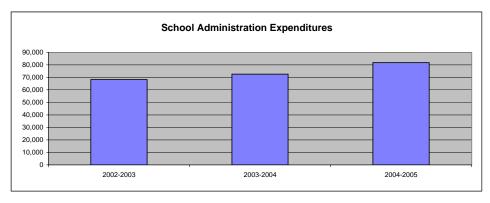
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

^{*}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)

[%		%
	2002-2003	2003-2004	inc/	2004-2005	inc/
	Actual	Actual	dec	Budget	dec
General	68.046	72.607	7%	77,550	7%
Federal Funds	00,040	72,007	0%	77,550	0%
Supplemental General	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	230	0	-100%	300	0%
Driver Training	0	0	0%	000	
Extraordinary School Program	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%
Technology Education	0		070		070
Transportation	0				
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution				3,896	
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	68,276	72,607	6%	81,746	13%
Enrollment (FTE)*	152.0	155.0	2%	139.0	
Amount per Pupil	449	468	4%	588	26%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%		0%
Area Vocational School	0	0	0%		0%
Special Education Coop	0	0	0%		0%
TOTAL	68,276	72,607	6%	81.746	
IOIAL	00,270	72,607	0%	01,740	1370

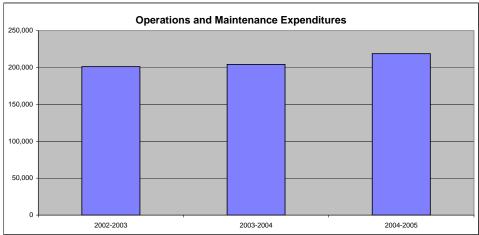


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Operations and Maintenance Expenditures (2600)

[%		%
	2002-2003	2003-2004	inc/	2004-2005	inc/
	Actual	Actual	dec	Budget	dec
	7101441	7101441	400		400
General	180,015	171,278	-5%	87,450	-49%
Federal Funds	0	0	0%	0	0%
Supplemental General	17,899	21,373	19%	115,350	440%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	2,906	11,563	298%	12,000	4%
Driver Training	34	69	103%	75	9%
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%
Technology Education	0				
Transportation	271				
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution				3,896	
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	201,125	204,283	2%	218,771	7%
Enrollment (FTE)*	152.0	155.0	2%	139.0	-10%
Amount per Pupil	1,323	1,318	0%	1,574	19%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	201,125	204,283	2%	218,771	7%



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

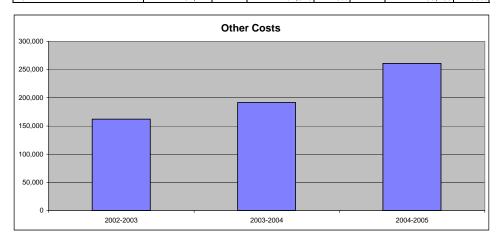
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

^{*}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)

			%		%
	2002-2003	2003-2004	inc/	2004-2005	inc/
	Actual	Actual	dec	Budget	dec
General	2,045	77,453	3687%	80,470	4%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	40,000	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	48,029	0%	57,200	19%
Driver Training	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	64,386	65,081	1%	76,250	17%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	316	1,010	220%	1,000	-1%
Technology Education	0				
Transportation	95,424				
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution				5,843	
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	162,171	191,573	18%	260,763	36%
Enrollment (FTE)*	152.0	155.0	2%	139.0	-10%
Amount per Pupil	1,067	1,236	16%	1,876	52%
				,	
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	162,171	191,573	18%	260,763	36%

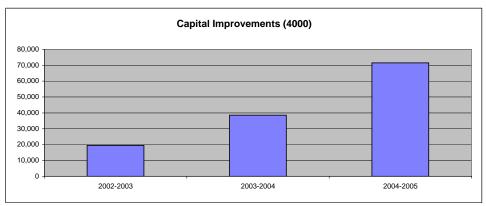


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Capital Improvements Expenditures (4000)

1			%		%
	2002-2003	2003-2004	inc/	2004-2005	inc/
	Actual	Actual	dec	Budget	dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	19,476	38,569	98%	71,500	85%
Driver Training	0	0	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%
Technology Education	0				
Transportation	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	
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	19,476	38,569	98%	71,500	85%
Enrollment (FTE)*	152.0	155.0	2%	139.0	-10%
Amount per Pupil	128	249	94%	514	107%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	19,476	38,569	98%	71,500	85%

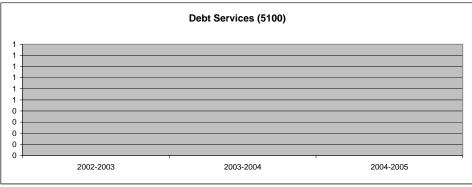


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Debt Services Expenditures (5100)

Γ				%		%
	2002-2003	2003-200	4	inc/	2004-2005	inc/
	Actual	Actual		dec	Budget	dec
General	0		0	0%	0	0%
Federal Funds	0		0	0%	0	0%
Supplemental General	0		0	0%	0	0%
Bilingual Education	0		0	0%	0	0%
Capital Outlay	0		0	0%	0	0%
Driver Training	0		0	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%
Technology Education	0					
Transportation	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	
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)*	152.0	1:	55.0	2%	139.0	-10%
Amount per Pupil	0		0	0%	0	0%
Adult Education	0		0	0%	0	0%
Adult Supplemental Education	0		0	0%	0	0%
Area Vocational School	0		0	0%	0	0%
Special Education Coop	0		0	0%	0	0%
TOTAL	0		0	0%	0	0%



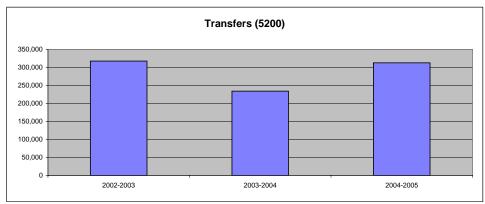
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

^{*}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)

	2002-2003	2003-2004	% inc/		2004-2005	% inc/
	Actual	Actual	dec	<u> </u>	Budget	dec
General	251,179	192,018	-24%		227,000	18%
Federal Funds	0	0	0%		0	0%
Supplemental General	50,000	42,000	-16%		85,650	104%
Bilingual Education	0	0	0%		0	0%
Capital Outlay	16,510					
Driver Training	0	0	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%
Technology Education	0					
Transportation	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	
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	317,689	234,018	-26%		312,650	34%
Enrollment (FTE)*	152.0	155.0	2%		139.0	-10%
Amount per Pupil	2,090	1,510	-28%		2,249	49%
·						
Adult Education	0	0	0%		0	0%
Adult Supplemental Education	0	0	0%		0	0%
Area Vocational School	0	0	0%		0	0%
Special Education Coop	0	0	0%		0	0%
TOTAL	317,689	234,018	-26%		312,650	34%

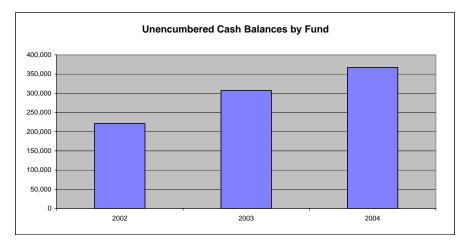


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Miscellaneous Information Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	79	527	40
Federal Funds	0	0	0
Supplemental General	30,980	51,393	152,309
Bilingual Education	0	0	0
Capital Outlay	76,831	106,316	108,838
Driver Training	4,644	5,798	6,050
Extraordinary School Program	0	0	0
Food Service	21,841	22,622	21,423
Professional Development	9,723	10,664	10,082
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	48,874	63,609	68,276
Technology Education	0		
Transportation	0		
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
Contingency Reserve	25,000	40,000	
Text Book & Student Material	3,422	6,082	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	221,394	307,011	367,018
Enrollment (FTE)*	152.0	155.0	139.0
Amount per Pupil	1,457	1,981	2,640
, ,			
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	221,394	307,011	367,018



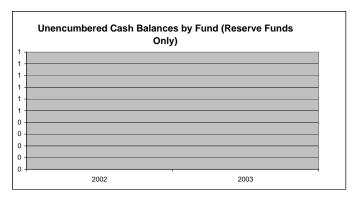
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Reserve Funds Unencumbered Cash Balance

	July 1, 2002
Special Reserve	0
TOTAL OTHER	0
Amount per Pupil	\$0

July 1, 200	3
	0
	0
	\$0

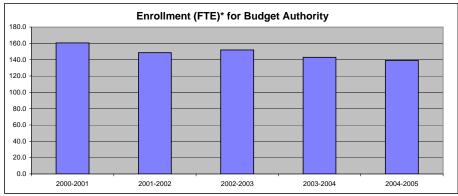


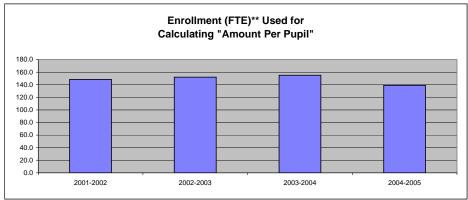
^{*}School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims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

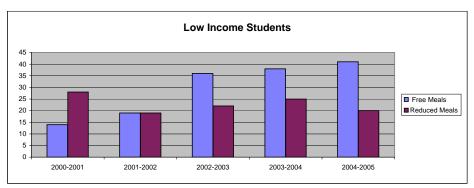
2000-2001 Actual Enrollment (FTE)* 160.5 N/A Enrollment (FTE)** Number of Students -Free Meals 14 Number of Students -Reduced Meals 28

2001-2002 Actual	% inc/ dec
148.6	-7%
148.6	
19	36%
19	-32%

0000 0000	0/	0000 0004	0/	2224 2225	0/
2002-2003	%	2003-2004	%	2004-2005	%
Actual	inc/	Actual	inc/	Budget	inc/
	dec		dec	_	dec
152.0	2%	143.0	-6%	139.0	-3%
152.0	2%	155.0	2%	139.0	-10%
36	89%	38	6%	41	8%
22	16%	25	14%	20	-20%







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

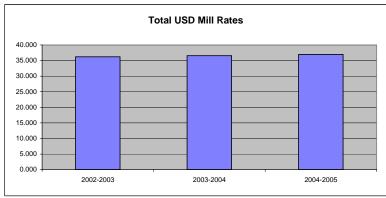
^{**} FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day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

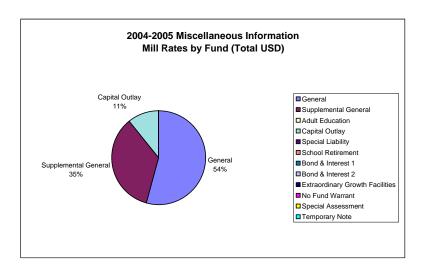
Miscellaneous Information Mill Rates by Fund

	2002-2003 Actual
General	20.000
Supplemental General	12.204
Adult Education	0.000
Capital Outlay	4.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond & Interest 1	0.000
Bond & Interest 2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	36.204
Historical Museum	0.000
Public Library Board	0.000
Public Library Brd & Emp Benf	0.000
Recreation Commission	1.005
Recreation Commission	
Employee Benefit	0.000
TOTAL OTHER	1.005

2003-2004 Actual
20.000
12.573
0.000
4.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
36.573
0.000
0.000
0.000
1.002
0.000
1.002

2004-2005
Budget
20.000
12.986
0.000
4.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
36.986
0.000
0.000
0.000
1.005
0.000
1.005





Other Information

	2002-2003 Actual
Assessed Valuation	\$11,352,476
Bonded Indebtedness	\$95,851

2003-2004 Actual
\$11,217,269
\$83,429

2004-2005 Budget
\$11,550,579
\$32,902

