Budget Profile
2004-2005

Coffeyville USD 445

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)

2004-2005 Budget General Information
USD #: 445

Introduction

The district tries to "walk the talk" on its mission "to prepare all students for life through a quality education"...Outside Visiting Accreditation Teams recommended Kansas Accreditation for all of our schools during their site visits last December. The Kansas State School Board has since officially accredited all schools. Roosevelt Middle School and Field Kindley High School also received accreditation through the North Central Association. The budget has reflected an allocation of costs to support many school improvements made over the past four years to improve student achievement scores. Student scores on the national ITBS test show improvements over this period, as have the Kansas Assessment scores, in general. Local district wide performance assessments also show students are generally mastering the grade level content standards tested. More budget adjustments will need to be made to Kansas Assessment scores at the secondary level and district wide for special education students, minorities and low income students in order to meet required AYP (Annual Yearly Progress) goals, established by the new No Child Left Behind federal legislation.

District enrollment has continued to decline, along with city and county populations. Last August kindergarten enrollment leveled off for the first time in five years. The district has taken the necessary cost-cutting actions over the last five school years to adjust for reduced state funding, due to fewer students, and for state funding that addressed only 1/3 of the rate of inflation since 1992. The budget per pupil from the state is the same as last year and is actually $7 less than it was in 2001-2002. The district has now closed five schools to consolidate into the new Community Elementary School, cut over thirty staff positions, reduced some programs, increased fees, written and received several grants, and increased the local option mill levy to the maximum. Since 1992, the state legislature has reduced the statewide mill levy from a high of 35 mills to its current 20 mills, while it increased requirements of schools and failed to cover the costs of inflation. This has shifted taxes from the state to the local option budget mill levy to cover the part of the shortfall. No Child Left Behind has seriously ramped-up expectations and sanctions for failing to meet AYP and 100% of our students being proficient on a one-time a year high stakes test. It is becoming increasing more difficult meet these growing requirements with less money.

This budget reflects a continued decline in enrollment, over one-half of which is accounted for by approximately 50 fewer kindergarten students entering school than the number of seniors graduating. The assessed valuation has declined for the past four years. The financial and educational situation is serious. Without additional state support, class sizes will continue to increase. Course offerings and services to students will continue to be reduced. Meeting the requirements of NCLB will be unrealistic.

Recognizing tough economic times for our community, the budget does estimate a slight reduction in the total school mill levy.

Board Members

Cathleen Shald	President	204 Michele Lane	Coffeyville	251-8802
Denise Gates	V-President	709 W. 3rd	Coffeyville	251-1519
Tim Brant	Member	402 E. 11th	Coffeyville	251-8511
Dr. Jerry Hamm	Member	1010 W. 5th	Coffeyville	251-5792
Janie DeVore-Gillis	Member	1212 W. 6th	Coffeyville	251-0053
Mike Mason	Member	RR4, Box 118A	Coffeyville	251-3522
Fred Brown	Member	RR1, Box 285	Coffeyville	251-2981

Key Staff

Superintendent:		Dr. Rod Allen	252-6400
Associate or Assistant Superintendents:		Wesley S. Dreyer	252-6408
Business Office Staff:	Asst Business Manager	Marci Vannoster	252-6400
Curriculum & Instruction Staff:		Lisa Brookover	252-6400
Other Key Contacts:	Director of Technology	James Elliott	252-6420
	Human Resources Director	Maria Scourten	252-6400

The District's Accomplishments and Challenges

Accomplishments:

The elementary grade level teachers met one-half day monthly last year to address student improvement and coordinate their consolidation into one elementary school this year. District wide efforts continued to align our district standards, instructional materials and teaching methods with the Kansas Assessments. It is working, much in part to a dedicated staff willing to make the necessary adjustments.

Go to the www.cvilleschools.com site for an informational brochure on Community Elementary School and for newsletters about program and facility improvements at at Roosevelt and Field Kindley High School. IP phones are now installed in all classrooms throughout the district, allowing teachers easier access to parents and other staff. All construction projects have been completed on-time and within budget.

There were many academic and activity accomplishments by our students. We are proud of them. Other successes throughout the district are too numerous to mention here.

Challenges:

The district continues to face the challenges of declining enrollment and budget concerns noted earlier. With approximately 80% of the budget dedicated to salaries, maintaining competitive salaries and providing health care benefits are key budget challenges. Health insurance increased

24% this past year. The district belongs to the State of Kansas Health Plan and pays the full single premium and approximately 35% of any additional of dependent plans.

The No Child Left Behind legislation requirements are unrealistic, but the district supports the concepts and accountability for improving student performance. The district's special education students have not made AYP two years in a row in Reading, forcing the district to offer school among its schools—with only one school at each grade level, this has no effect. Roosevelt Middle School has not made AYP two years in a row in Math, but does not fall under the NCLB requirements until next spring. Field Kindley High School failed to make AYP in Reading last spring. The AYP requirements were raised last spring and will continue to be raise annually until in 2014, when every group of students (male, female, special education, low income poverty, non-poverty, white, black and American Indian) will have 100% of the students in the group passing the Kansas Assessments with a proficient score or above. The district supports this "goal", but if the student chooses not to take the test seriously, the school/district is held accountable and the student can take the test only once. Even if they are given additional help and pass the test a second time, it will not count. The money necessary to support this lofty , commendable goal has not been forthcoming from the federal or state level.

The failure to provide the federal funding planned when this legislation was passed and the budget concerns noted earlier are putting the accreditation of district/schools, and many others in the state and nation, at-risk in the near future. The district will continue to work on curricular and instructional improvements and student support an motivation to meet the AYP goals. Parental support has become even more important, as the school's accreditation will be based on one high stakes test given on a particular day each year. (You had better be able to perform on that day and on that particular kind of test!) Low-income students (over represented by minority students) still perform far below other groups on state assessments. All groups of students must meet AYP goals to avoid serious mandated sanctions by the NCLB law. Student improvement plans are being written for those students not mastering essential standards in the English, Math, Science and Social Studies. The Board of Education has approved a Compulsory Extended Day Attendance Plan to provide additional support for those students not mastering standards tested on the Kansas Assessments, but there is no money to support the program. A federal grant to support the program was not approved. The district will work with Boys & Girls Club to provide limited support through use of district facilities, equipment and new software programs.

Supplemental Information for the Following Tables

The charts and graphs in the following pages reflect the actual expenditures of the past two years, 2002-2003, 2003-2004, and the projected expenditures for the current year, 2004-2005. The projected expenditures for the current year are determined mainly by formula for the maximum budget authority in the various funds. Please be aware that a slight increase or decrease in expenditures or budget authority may results in a skewed percentage increase or decrease, i.e. if the previous year expenditure was $2,000 and the projected expenditure for the coming year is $6,000 then the percentage increase would be 200%. Also the projected budget expenditures will usually be higher to provide enough authority to operate for the year without having to republish in the event of a major event. In the Capital Outlay fund a budgeting procedure is used to project spending most of the available funds to have a higher budget authority but the district does not plan on spending all of the funds during the 2004-2005 school year.

The 2004 Legislature approved a regulation that the state matching share on the employees retirement contribution be sent to each school district quarterly and have the districts return that amount within 6 hours to the Kansas Public Employees Retirement system so that the amount of the state contribution would be recorded in school district budgets. This process will result in increases in all funds from which school district employees are paid.

1. Summary of Total Expenditures by Function (All Funds)

   The increase is due mainly to an increased amount in General and Supplemental General Funds due to increased authority and aid the district will receive because of the new facility weighting. The district will receive for two years an additional .25 student weighting for each student attending the new Community Elementary Building as per state statute. This additional weighting is to be used for the cost of opening the new building, i.e. the new furniture and equipment. This is how the district financed the purchase of the new student and teacher equipment. The increased expenditures for KPERS Contribution will also increase in all funds from which salaries are paid.

2. Summary of General Fund Expenditures by Function

   The General Fund authority will be increased the next two years, in spite of declining enrollment, because of the new facility weighting. State aid will provide for the additional expenditures without an increase in property taxes. There is also expectation that the rapid enrollment decline has leveled out and will remain the same or only slightly decline. Kindergarten enrollment has leveled out to about the same for the past three years.

3. Summary of Supplemental General Fund Expenditures by Function

   The Supplemental General authority will increase for the next two years because its authority is a percentage (25%) of the General Fund authority. State aid will provide much of the cost of the increase with some increase in property taxes that are offset by reduction of tax levies in the Capital Outlay Fund.

4. Summary of General and Supplemental General Fund Expenditures by Function

   The amount per pupil figure at the bottom of the table will continue to increase even if the budget authority decreases because of lower numbers of students--with the two year increase because of new facility weighting there be a greater increase in the amount per pupil and then three years from now there will probably be a significant reduction in that figure.

5. Summary of Special Education Fund by Function

   Special Education expenditures are higher due to a state aid funding change by the legislature during 2002. Teacher aid due to Tri County Special Education Cooperative is first sent to the school district where it must be deposited in the General Fund as revenue, transferred to the Special Education Fund as expense to the General Fund and revenue to the Special Education Fund, and then a check written to the Tri County Special Education Cooperative expensed to the Special Education Fund. This process increases the General Fund Authority, Revenue, and Expense as well as the Special Education Fund Authority, Revenue, and Expense by approximately $1,200,000 a year.

6. Instruction Expenditures (1000)

   Projected Instruction expenditures for next year have increase because of two additional certified staff positions and the new facility weighting.

7. Student and Instructional Support Expenditures (2100 & 2200)

   The increase in expenditures is mainly due to salary increases and the KPERS Contribution Fund amount.

8. General Administration Expenditures (2300)

   The increase in expenditures is mainly due to salary increases and the KPERS Contribution Fund amount.

9. School Administration Expenditures (2400)

   The increase in expenditures is mainly due to salary increases and the KPERS Contribution Fund amount.

10. Operations and Maintenance Expenditures (2600)

    The increase in expenditures is mainly due to salary increases and the KPERS Contribution Fund amount.

11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

    The increase in expenditures is mainly due to salary increases and the KPERS Contribution Fund amount.

12. Capital Improvements (4000)

    The amount reflects the potential authority but will not be spent.

13. Debt Services (5000)

    The figures reflect the increase in principal payments for this school year.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

    Increases in the overall unencumbered cash balance was because of the accelerated property tax collection triggered by 2003 legislative action that resulted in second half property taxes to be paid in May, thus providing additional revenue to the district in June which were greater than previous years and thus providing a larger unencumbered cash balance. These cash balances are part of the revenue for the 2004-2005 school year in levy funds and thus helped in lowering the levies for the current year. The unencumbered cash balance should be significantly lower for next year's budget.

15. Reserve Funds Unencumbered Cash Balance

    Not applicable to our budget.

16. Other Information - FTE

    The chart reflects the past decline in enrollment and the projected leveling in future years.

17. Miscellaneous Information Mill Rates by Fund

    General Fund mill rate is always 20 mills; the total for all funds is basically the same as last year and lower than 2002-2003 and is lower than two years before that in 2000-2001.

18. Other Information – Assessed Valuation and Bonded Indebtedness

    The assessed valuation of the district has been in a decline. It is expected that this will level off or even increase some in the future as past abatements will be expiring.

    The decrease in outstanding bonded indebtedness is a result of principal payments on the bonds.

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

USD# 445

Summary of Total Expenditures By Function
(All Funds)

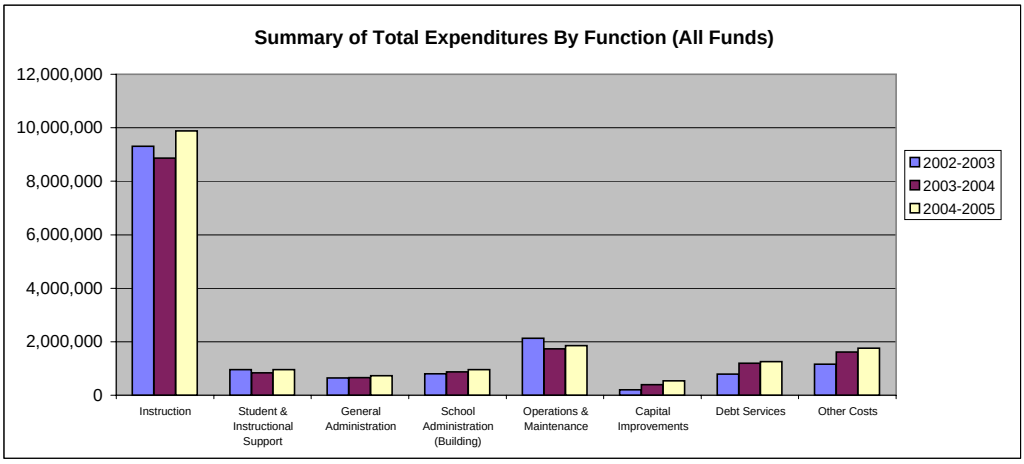
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	9,303,280	58%	8,870,635	55%	-5%	9,882,165	55%	11%
Student & Instructional Support	961,063	6%	841,908	5%	-12%	956,138	5%	14%
General Administration	641,967	4%	662,450	4%	3%	726,237	4%	10%
School Administration (Building)	802,948	5%	879,304	5%	10%	960,103	5%	9%
Operations & Maintenance	2,132,955	13%	1,733,415	11%	-19%	1,850,153	10%	7%
Capital Improvements	203,122	1%	393,064	2%	94%	543,000	3%	38%
Debt Services	785,766	5%	1,192,919	7%	52%	1,259,797	7%	6%
Other Costs	1,154,859	7%	1,613,444	10%	40%	1,758,386	10%	9%
Total Expenditures	15,985,960	100%	16,187,139	100%	1%	17,935,979	100%	11%
Amount per Pupil	$8,333		$8,585		3%	$9,515		11%

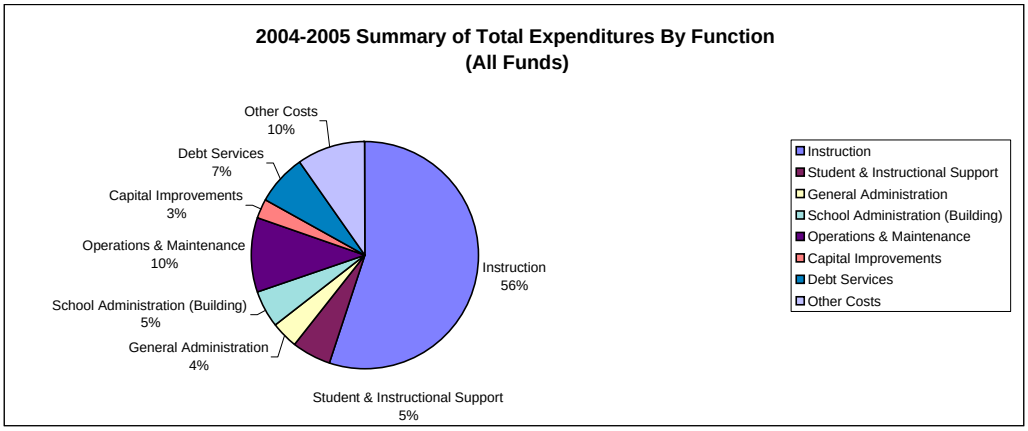
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & 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

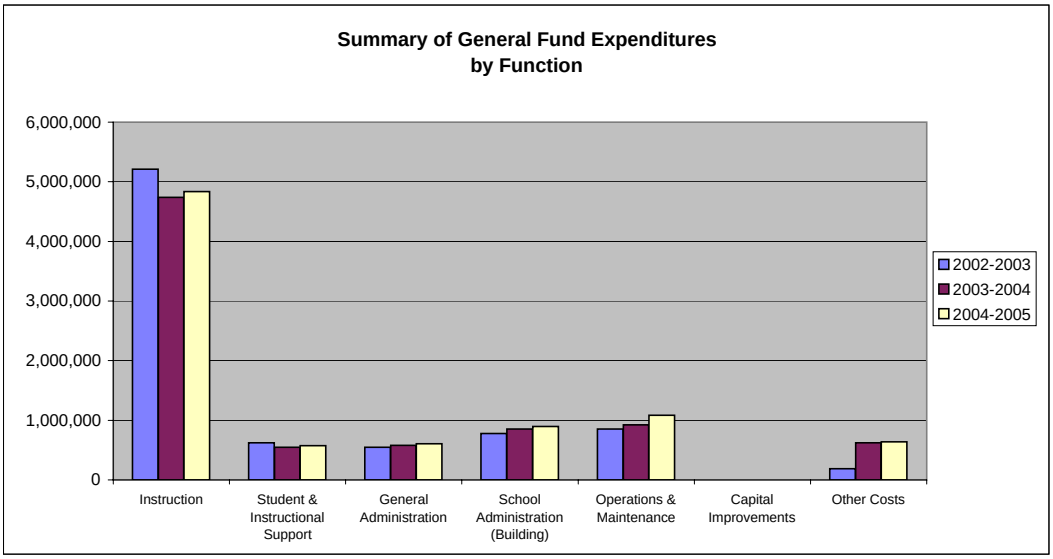


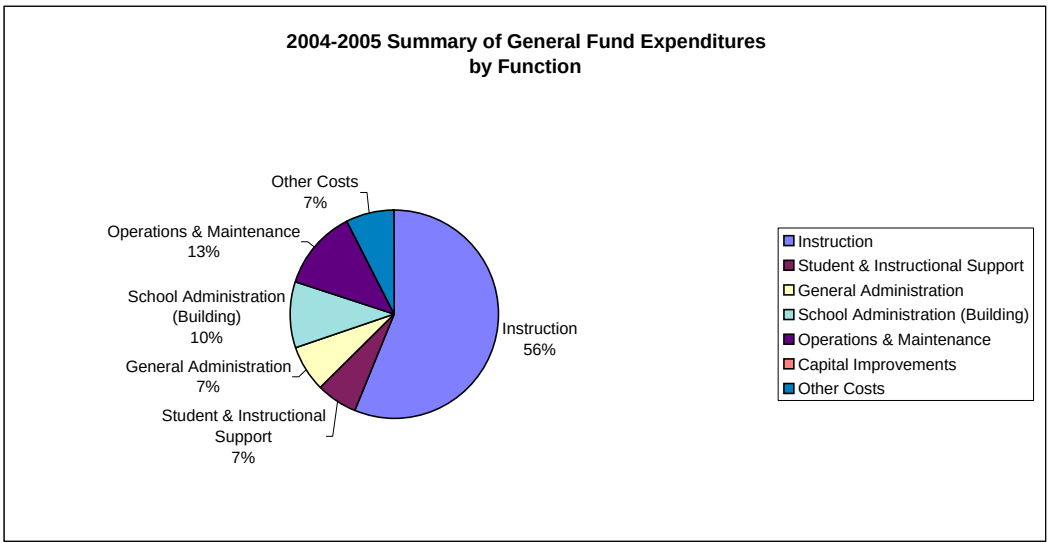


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,212,071	64%	4,736,801	57%	-9%	4,837,035	56%	2%
Student & Instructional Support	625,065	8%	548,930	7%	-12%	573,600	7%	4%
General Administration	548,522	7%	577,908	7%	5%	606,500	7%	5%
School Administration (Building)	779,803	10%	853,455	10%	9%	895,800	10%	5%
Operations & Maintenance	851,198	10%	924,800	11%	9%	1,086,600	13%	17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	186,088	2%	624,244	8%	235%	640,500	7%	3%
Total Expenditures	8,202,747	100%	8,266,138	100%	1%	8,640,035	100%	5%
Amount per Pupil	$4,276		$4,384		3%	$4,584		5%

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

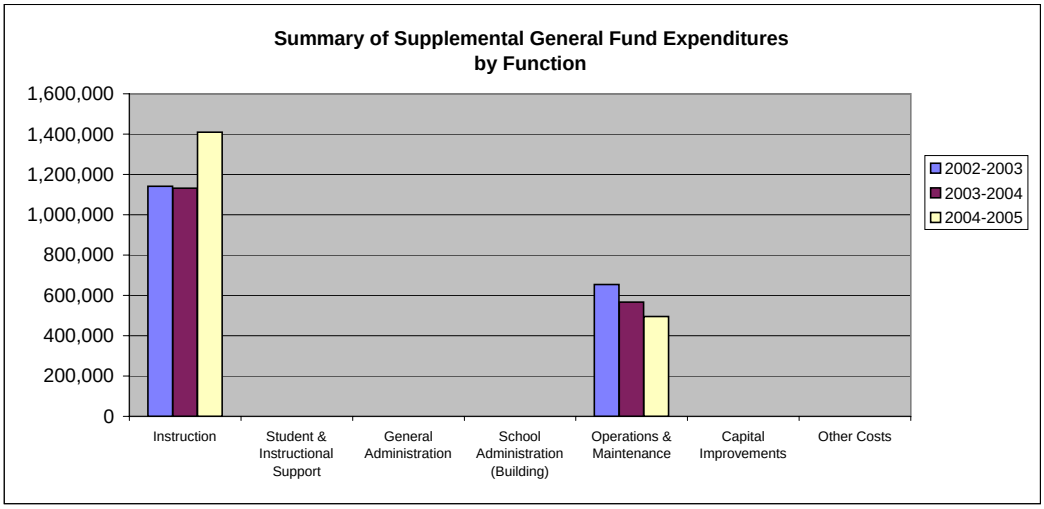


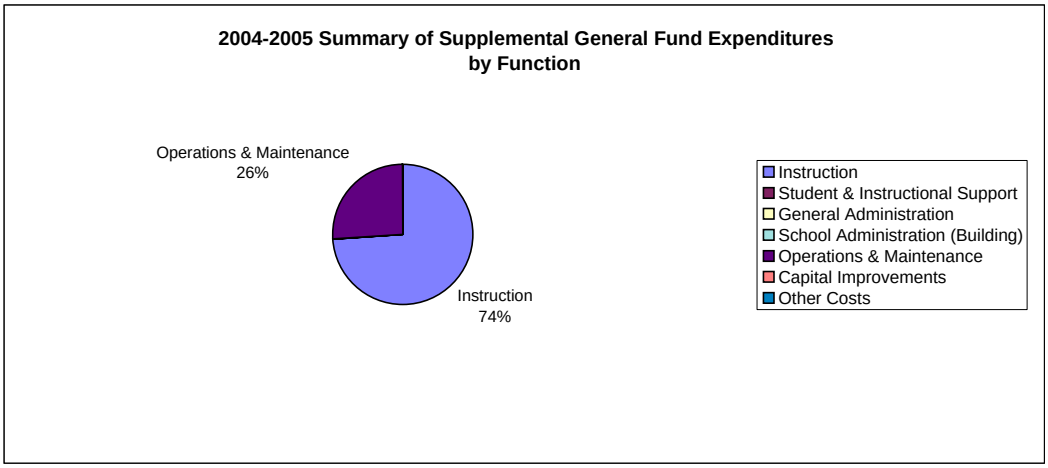


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,140,810	64%	1,132,042	67%	-1%	1,410,285	74%	25%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	654,377	36%	566,028	33%	-14%	494,799	26%	-13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,795,187	100%	1,698,070	100%	-5%	1,905,084	100%	12%
Amount per Pupil	$936		$901		-4%	$1,011		12%

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



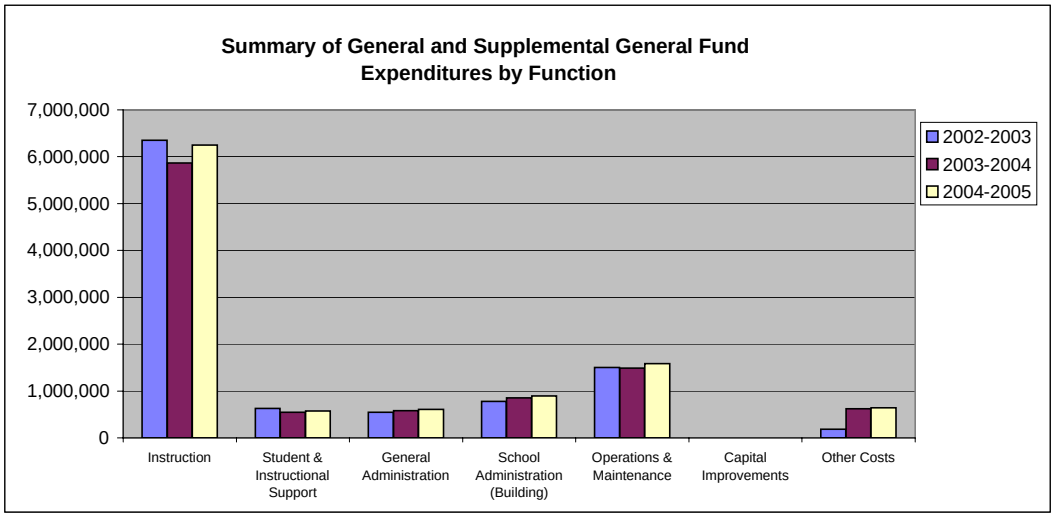


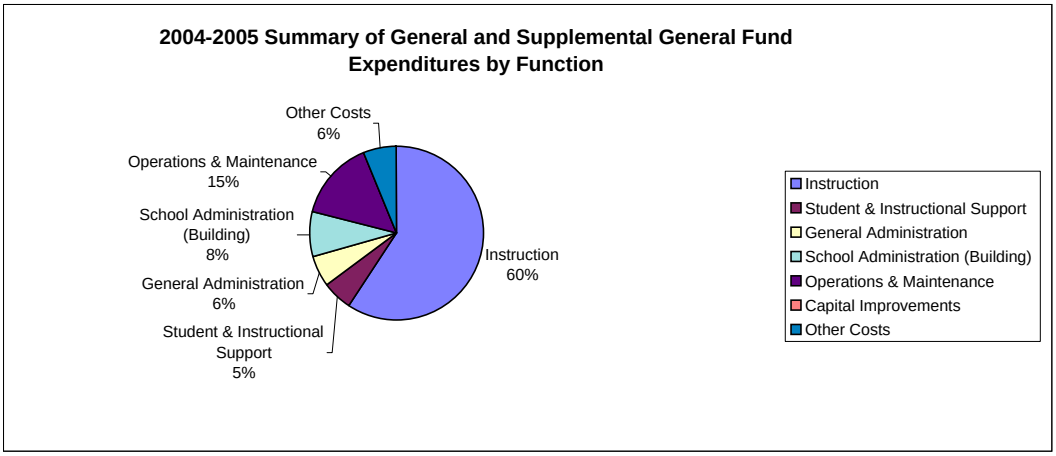
USD# 445

Summary of General and 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
Instruction	6,352,881	64%	5,868,843	59%	-8%	6,247,320	59%	6%
Student & Instructional Support	625,065	6%	548,930	6%	-12%	573,600	5%	4%
General Administration	548,522	5%	577,908	6%	5%	606,500	6%	5%
School Administration (Building)	779,803	8%	853,455	9%	9%	895,800	8%	5%
Operations & Maintenance	1,505,575	15%	1,490,828	15%	-1%	1,581,399	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	186,088	2%	624,244	6%	235%	640,500	6%	3%
Total Expenditures	9,997,934	100%	9,964,208	100%	0%	10,545,119	100%	6%
Amount per Pupil	$5,212		$5,285		1%	$5,594		6%

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.

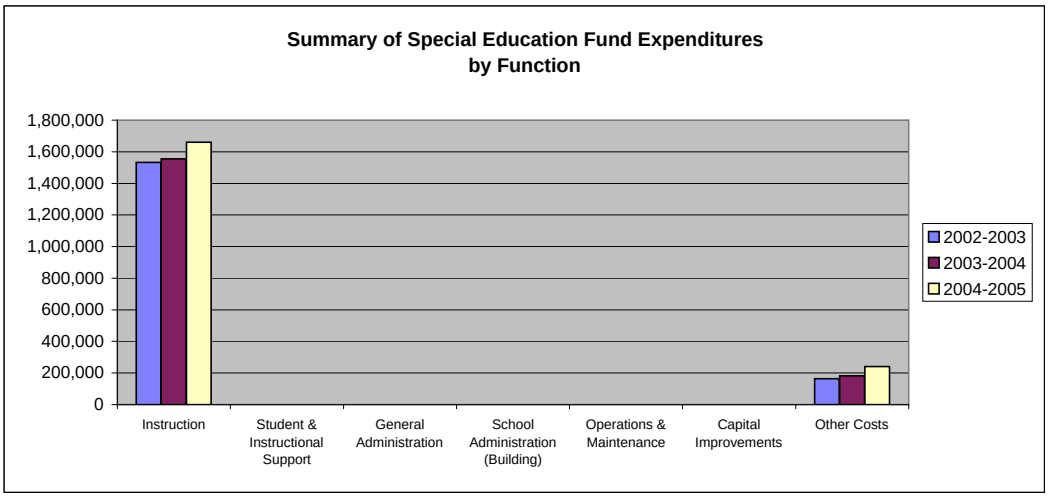


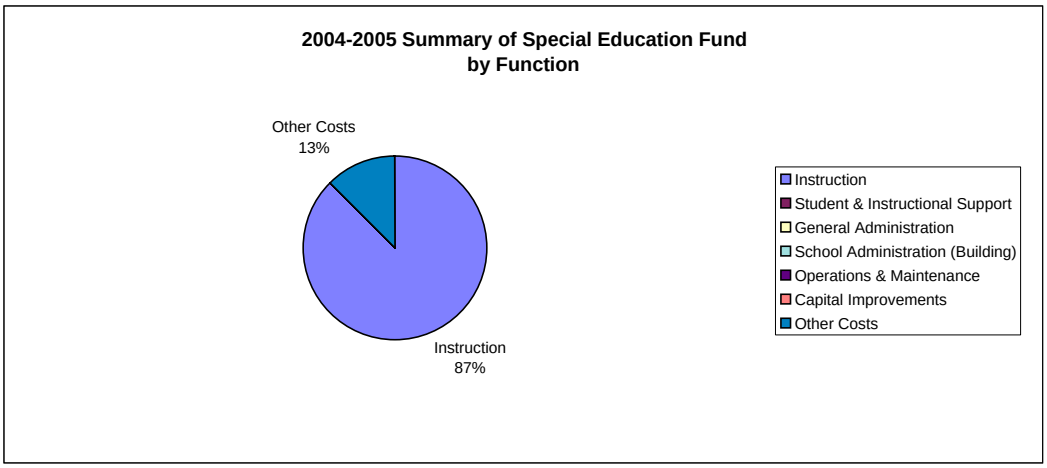


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,532,882	90%	1,555,181	89%	1%	1,660,295	87%	7%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	164,083	10%	182,731	11%	11%	240,000	13%	31%
Total Expenditures	1,696,965	100%	1,737,912	100%	2%	1,900,295	100%	9%
Amount per Pupil	$885		$922		4%	$1,008		9%

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.)

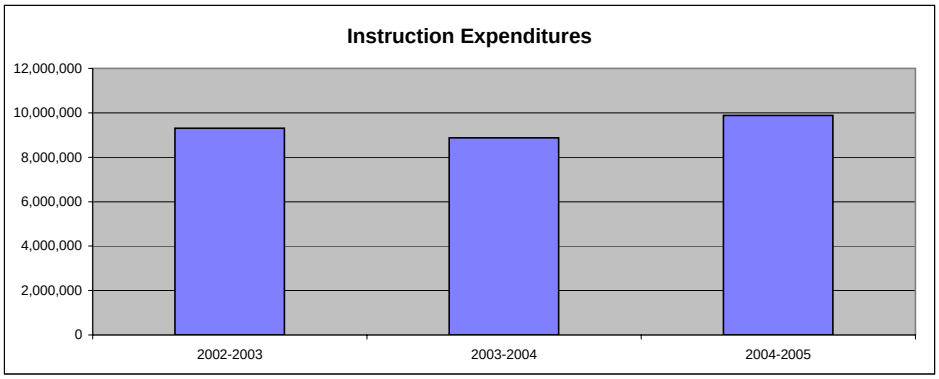


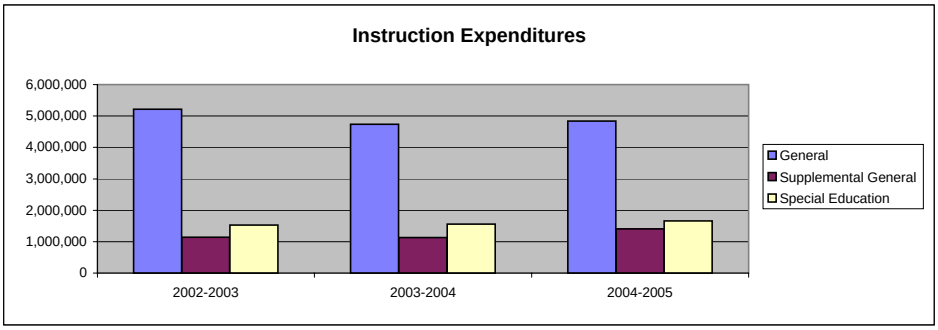


USD# 445

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	5,212,071		4,736,801	-9%		4,837,035	2%
Federal Funds	1,052,656		1,009,031	-4%		1,215,248	20%
Supplemental General	1,140,810		1,132,042	-1%		1,410,285	25%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,383		31,243	2159%		50,000	60%
Driver Education	12,203		14,761	21%		16,700	13%
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	1,532,882		1,555,181	1%		1,660,295	7%
Technology Education	0						
Transportation	0						
Vocational Education	284,988		316,806	11%		403,000	27%
Gifts/Grants	30,452		43,816	44%		22,421	-49%
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						267,181	
Contingency Reserve	0		0	0%			
Text Book & Student Material	35,835		30,954	-14%			
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	9,303,280		8,870,635	-5%		9,882,165	11%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	4,849		4,705	-3%		5,243	11%
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	9,303,280		8,870,635	-5%		9,882,165	11%





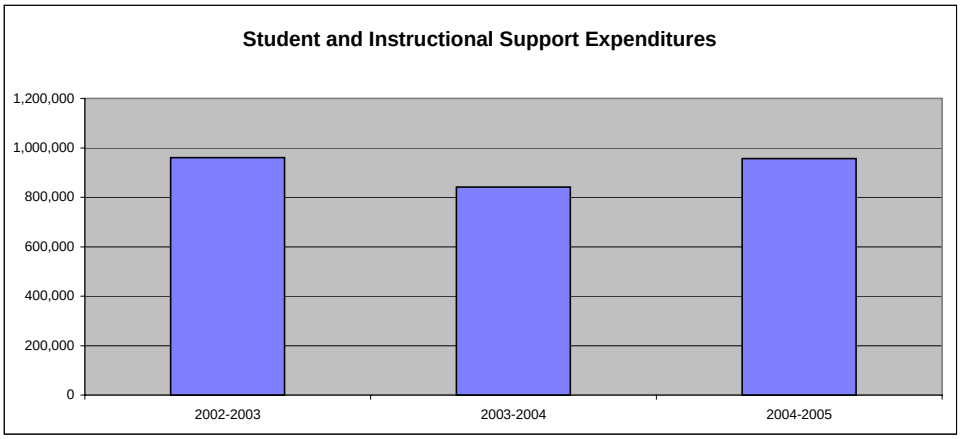
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	625,065		548,930	-12%		573,600	4%
Federal Funds	67,730		18,588	-73%		15,000	-19%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	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	48,519		37,801	-22%		34,000	-10%
Parent Education Program	118,237		118,420	0%		154,680	31%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	101,512		108,990	7%		124,000	14%
Gifts/Grants	0		9,179	0%		9,179	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						25,679	
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	961,063		841,908	-12%		956,138	14%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	501		447	-11%		507	14%
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	961,063		841,908	-12%		956,138	14%
Amount per Pupil	$504		$449	-11%		$510	14%



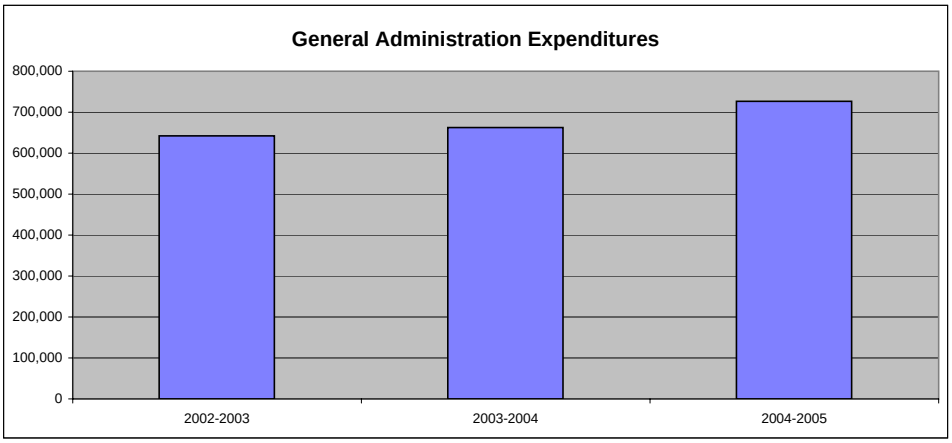
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	548,522		577,908	5%		606,500	5%
Federal Funds	93,445		84,042	-10%		86,000	2%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	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		500	0%		500	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						23,237	
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	641,967		662,450	3%		726,237	10%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	335		351	5%		385	10%
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	641,967		662,450	3%		726,237	10%



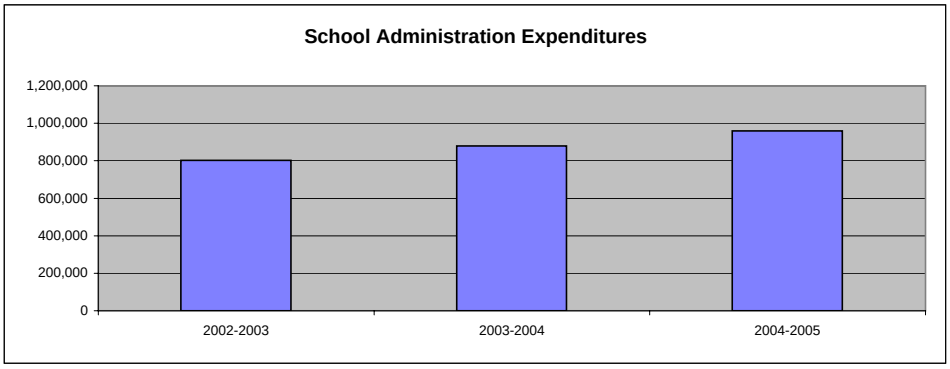
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	779,803		853,455	9%		895,800	5%
Federal Funds	3,000		3,000	0%		3,000	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	20,145		22,849	13%		27,000	18%
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						34,303	
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	802,948		879,304	10%		960,103	9%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	419		466	11%		509	9%
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	802,948		879,304	10%		960,103	9%



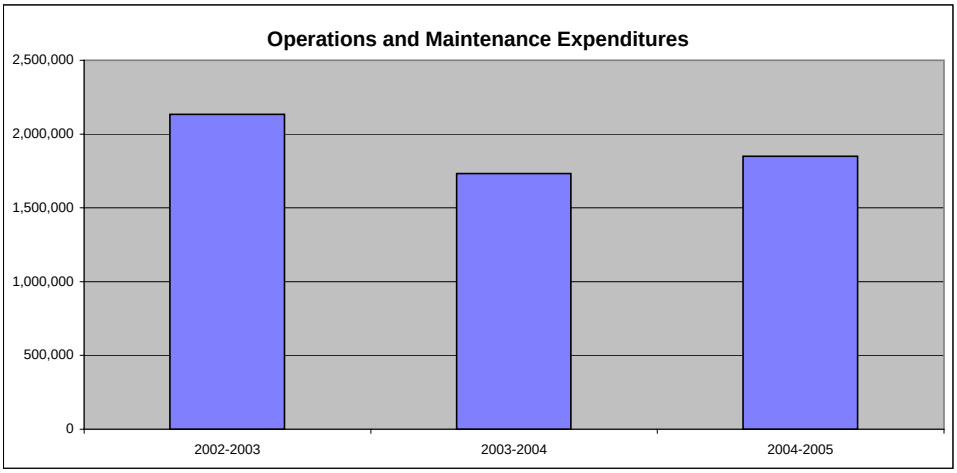
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	851,198		924,800	9%		1,086,600	17%
Federal Funds	130,745		24,189	-81%		0	-100%
Supplemental General	654,377		566,028	-14%		494,799	-13%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	38,071		134,309	253%		150,000	12%
Driver Training	1,051		1,252	19%		19,500	1458%
Extraordinary School Program	0		0	0%		0	0%
Food Service	67,513		58,020	-14%		74,600	29%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	390,000						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		24,817	0%		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						24,654	
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	2,132,955		1,733,415	-19%		1,850,153	7%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	1,112		919	-17%		982	7%
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	2,132,955		1,733,415	-19%		1,850,153	7%



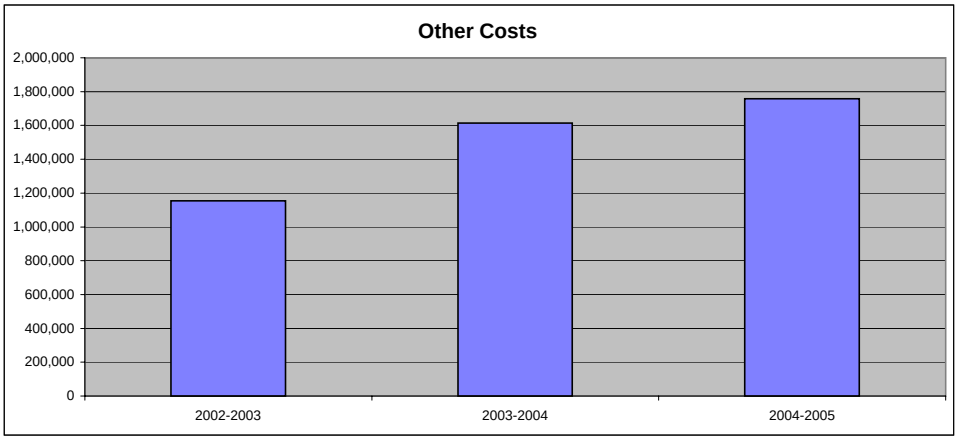
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	186,088		624,244	235%		640,500	3%
Federal Funds	12,019		28,404	136%		11,600	-59%
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	792,669		778,065	-2%		847,500	9%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	164,083		182,731	11%		240,000	31%
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						18,786	
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	1,154,859		1,613,444	40%		1,758,386	9%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	602		856	42%		933	9%
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	1,154,859		1,613,444	40%		1,758,386	9%



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

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

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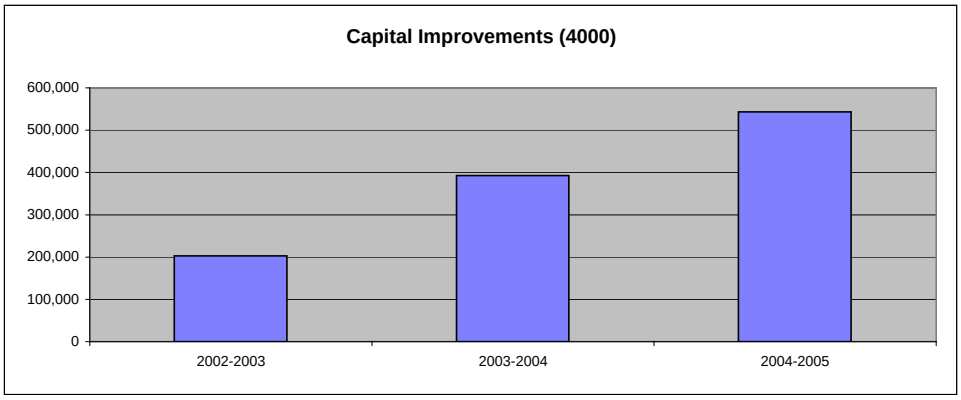
Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ 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	203,122		393,064	94%		543,000	38%
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	203,122		393,064	94%		543,000	38%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	106		208	97%		288	38%
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	203,122		393,064	94%		543,000	38%



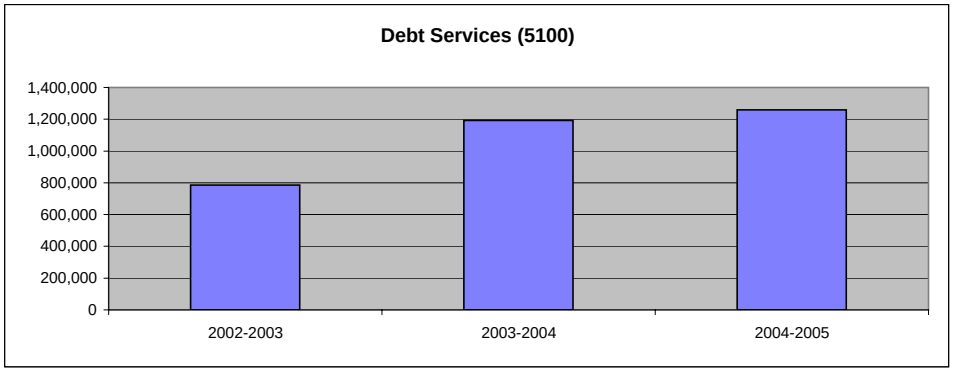
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ 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	785,766		1,192,919	52%		1,259,797	6%
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	785,766		1,192,919	52%		1,259,797	6%
Enrollment (FTE)*	1,918.4		1,885.5	-2%		1,885.0	0%
Amount per Pupil	410		633	54%		668	6%
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	785,766		1,192,919	52%		1,259,797	6%



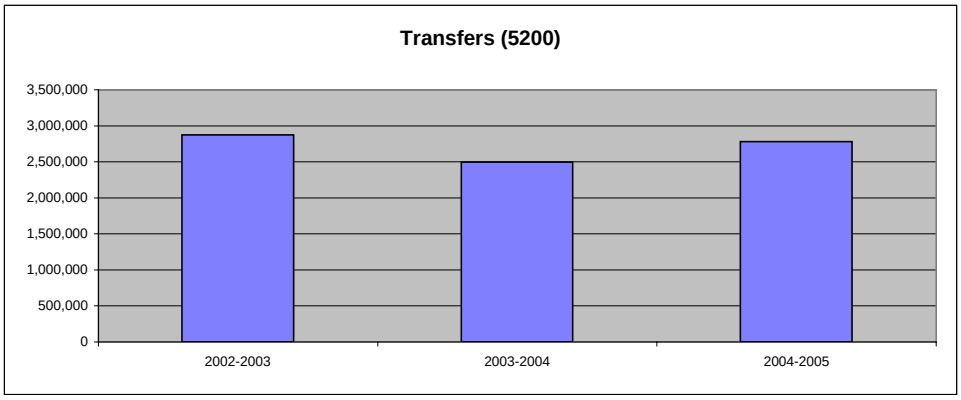
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	2,113,502	1,725,376	-18%	2,020,300	17%
Federal Funds	0	0	0%	0	0%
Supplemental General	761,540	770,000	1%	760,000	-1%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	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	2,875,042	2,495,376	-13%	2,780,300	11%
Enrollment (FTE)*	1,918.4	1,885.5	-2%	1,885.0	0%
Amount per Pupil	1,499	1,323	-12%	1,475	11%
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	2,875,042	2,495,376	-13%	2,780,300	11%



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

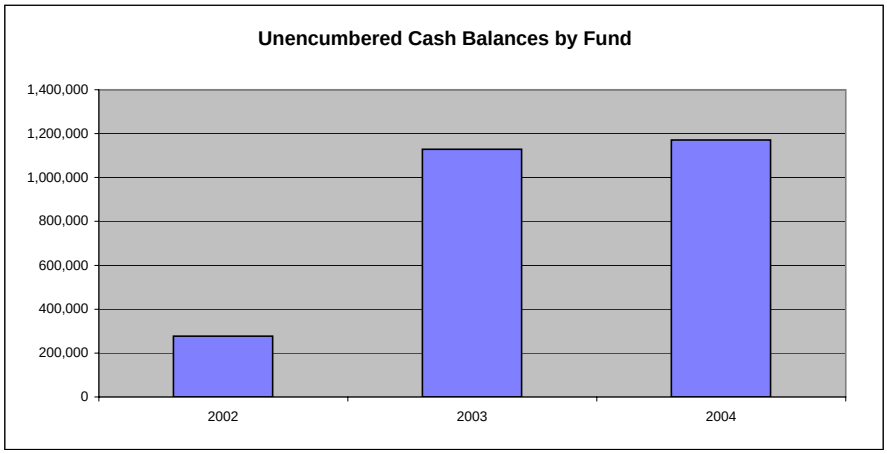
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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.

USD# 445

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	165	335	336
Federal Funds	23,847	136,869	73,448
Supplemental General	19,789	86,236	162,863
Bilingual Education	0	0	0
Capital Outlay	41,411	393,157	392,805
Driver Training	9,619	20,519	29,471
Extraordinary School Program	0	0	0
Food Service	4,582	29,235	25,493
Professional Development	6,815	9,858	7,057
Parent Education Program	9,582	9,345	10,211
Summer School	0	0	0
Special Education	16,712	77,308	82,122
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	628	1,421
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	95,000	220,000	
Text Book & Student Material	4,682	2,836	
Bond & Interest 1	44,527	142,545	385,593
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	276,731	1,128,871	1,170,820
Enrollment (FTE)*	1,918.4	1,885.5	1,885.0
Amount per Pupil	144	599	621
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	276,731	1,128,871	1,170,820



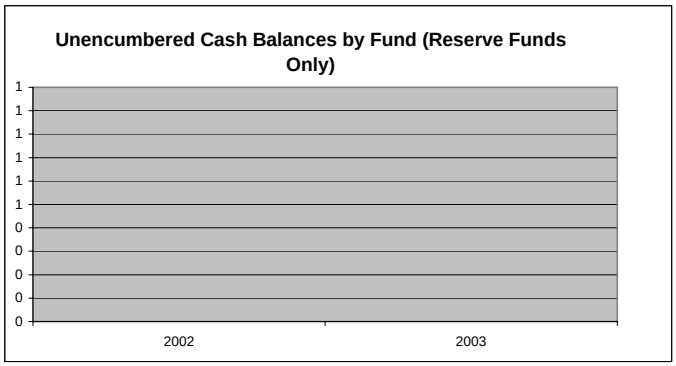
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

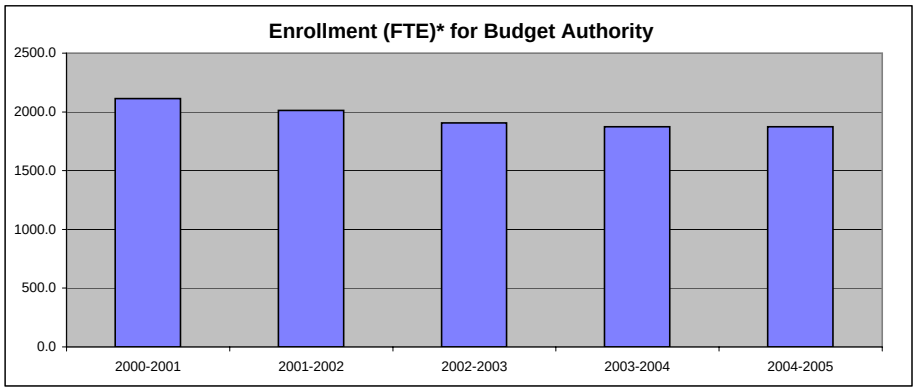


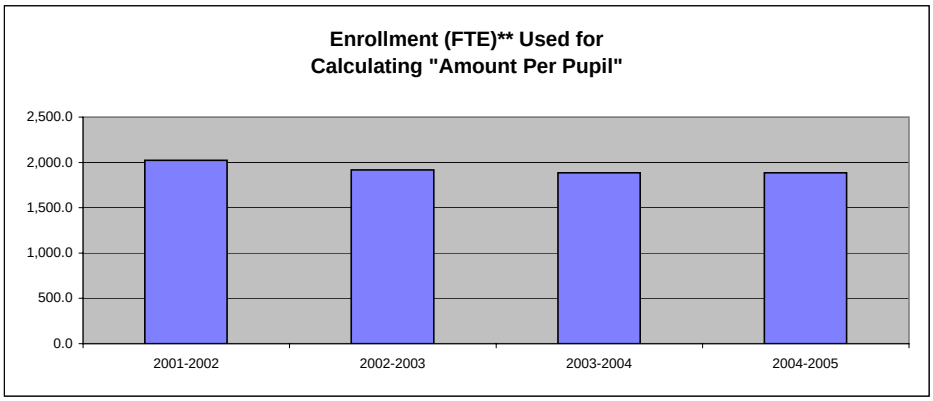
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

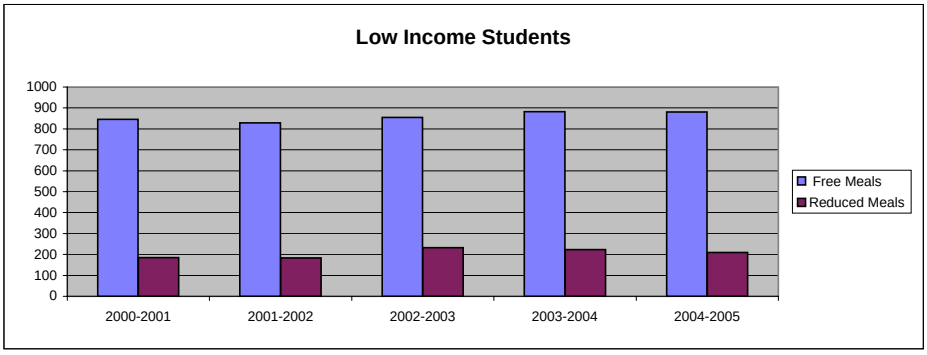
USD# 445

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	2,114.6	2,011.5	-5%	1,907.4	-5%	1,873.5	-2%	1,873.0	0%
Enrollment (FTE)**	N/A	2,023.5		1,918.4	-5%	1,885.5	-2%	1,885.0	0%
Number of Students - Free Meals	845	829	-2%	854	3%	882	3%	880	0%
Number of Students - Reduced Meals	185	183	-1%	232	27%	223	-4%	210	-6%





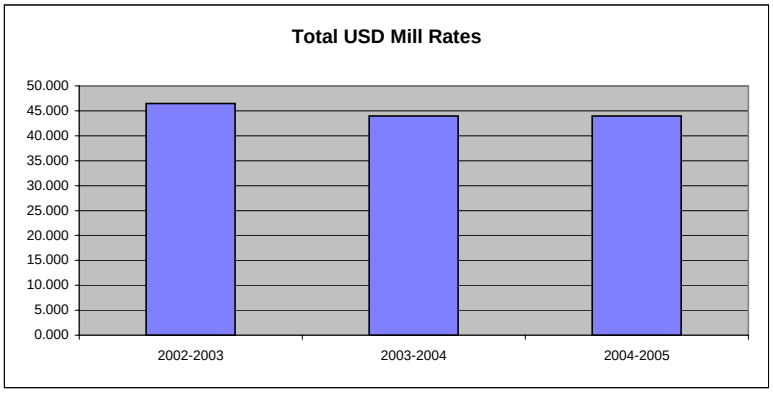


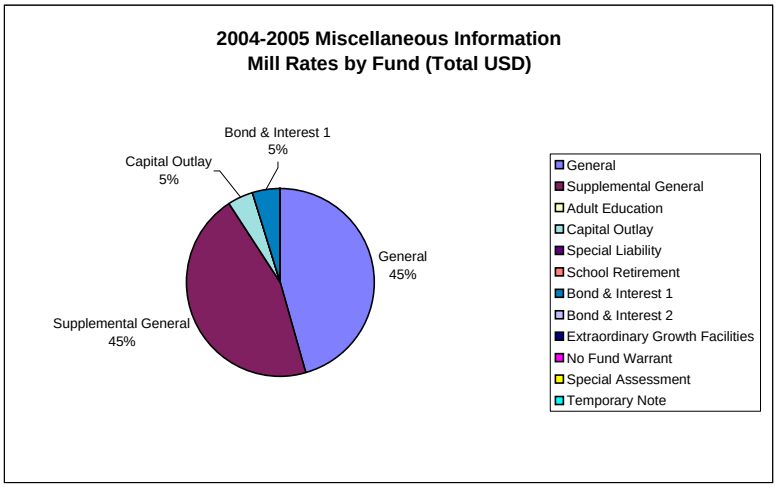
*FTE for state aid and budget authority purposes for general fund.

** 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.

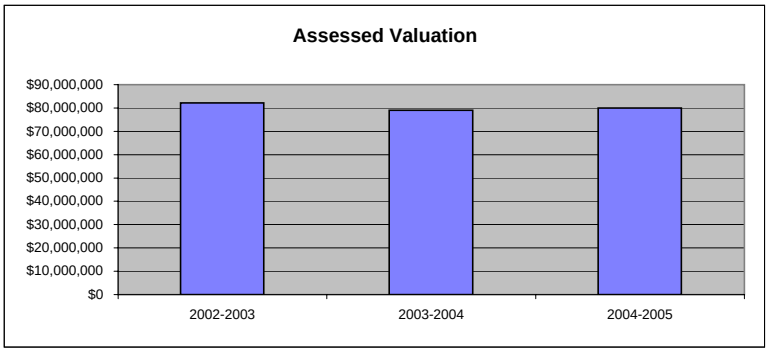
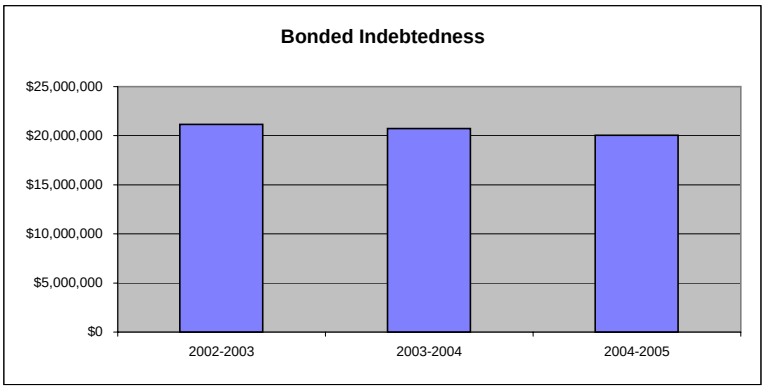
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	22.499	11.222	19.901
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	3.000	2.000
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	3.991	9.750	2.042
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	**46.490**	**43.972**	**43.943**
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	3.990	4.004	4.000
Recreation Commission Employee Benefit	0.499	0.602	0.601
TOTAL OTHER	**4.489**	**4.606**	**4.601**





USD# 445

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$82,194,640	$79,004,075	$80,000,000
Bonded Indebtedness	$21,158,519	$20,728,426	$20,058,206