Budget Profile
2004-2005

HALSTEAD/BENTLEY USD 440

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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 #: 440

Introduction

Overall, USD 440 students are receiving a high-quality education, and the results can be seen in their test scores, graduation rates, attendance rates, and other areas. The district has many positives as a trend of declining enrollment was broken last year, a $9.83 million bond issue was passed in the spring of 2004, and an outstanding staff attains continued improvement. The most significant negative for the district was the 2004 Kansas Legislature flat-lining the district's budget by holding the Base State Aid Per Pupil at $3,863. This level has not changed for three years! A multi-year trend of inadequate funding has curtailed the district's ability to aggressively pursue new innovations while sustaining existing programs.

Board Members

Steve Ratzlaff, President	728 Chestnut, Halstead
Carol Denno, Vice President	9122 NW 24th, Halstead
Beth Graham	16635 SW 48th, Halstead
Denice Klassen	1013 11th Terrace, Halstead
Tamra Wranosky-Schwartz	220 W. 3rd, Halstead
Gary Warner	121 Locust, Halstead
David Vaughn	301 E. Ragan, Bentley

Key Staff

Superintendent: Dr. Tom Bishard
Business Office Staff: Susan Sigwing, Board Clerk and Jennifer Kimball, Board Treasurer
Coordinator of Curriculum, Technology, and Transportation: Matt McKee
Other Key Contacts: Facilitator of Transportation, Walter Clark; Director of Buildings and Grounds, Jim Fischer; Food Service Director, Sandra Williams

The District's Accomplishments and Challenges

Accomplishments: The district's efforts to align curriculum, increase expectations, and train staff have had a marked impact on student performance. During the last school year, students took state assessments at three grade levels in Reading and Mathematics. According to preliminary reports, strong results were achieved at every grade and subject tested. In addition, the Standard of Excellence was reached at 11th Grade Reading and at 4th and 10th Grade Mathematics.

Students below the 4th grade are not assessed by the state. However, they are assessed with the Iowa Test of Basic Skills. In Spring 2004 testing, the 1st Grade composite score for Language was at the 90th national percentile, and the Mathematics composite score was at the 91st national percentile. Second Grade students scored at the 76th national percentile in Language and at the 78th percentile in Mathematics. Third Grade students scored at the 69th national percentile in Language and at the 75th percentile in Mathematics.

During each of the last two years, a Halstead High School student has been named as a National Merit Finalist. This is a major achievement from a 3A high school.

In 2004 World Competition for Odyssey of the Mind, the 5th Grade Team from Halstead Middle School finished in a second place tie. This Team was also honored with the Ranatra Fusca Creativity Award that is only given to teams or individuals that demonstrate outstanding creativity.

USD 440 is distinguished by its cohesiveness and teamwork. At the beginning of each school year, a Big Blue Night is held to showcase student activities and to bring the community together. During the winter, a special Dragon Day is held to unify students from grades preschool through grade twelve. Bentley Primary School has achieved numerous national honors for its award winning Helping One Student To Succeed (HOSTS) Program. With this program, adults from the community tutor students one-on-one in Reading.

Challenges:

Like every school district, USD 440 is challenged by continually increasing expectations from No Child Left Behind and Quality Performance accreditation. From the District Mission Statement, to the organization model, to staff training, and to the student expectations, there is a comprehensive commitment to continuous improvement. However, this commitment is compromised by unfulfilled funding commitments by the Federal Government and by the Kansas Legislature.

The district has experienced a pattern of increased insurance rates for health insurance, workers compensation insurance, vehicle insurance, and property insurance. The district has experienced sharp increases in the cost of natural gas and diesel fuel. As fixed costs increase, as employees receive modest increases in salaries and wages, and as mandates are unfunded, the district financial resources are stretched to meet all needs in an environment where performance is expected to show incremental improvement.

Thankfully, USD 440 is lead by a capable and caring Board of Education, is served by a talented and committed staff, and is supported by an active and involved community.

Supplemental Information for the Following Tables

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

USD# 440

Summary of Total Expenditures By Function
(All Funds)

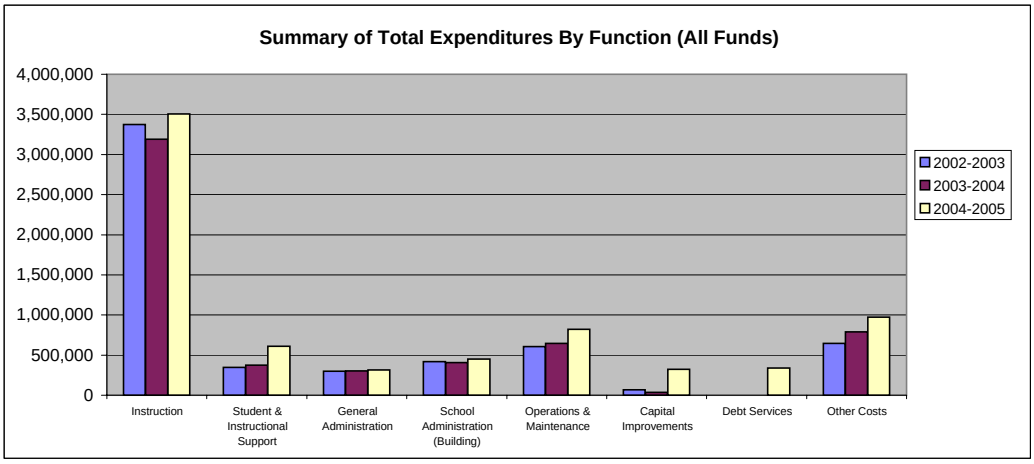
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,373,615	59%	3,190,884	56%	-5%	3,503,501	48%	10%
Student & Instructional Support	346,398	6%	373,985	7%	8%	608,288	8%	63%
General Administration	300,150	5%	303,936	5%	1%	314,262	4%	3%
School Administration (Building)	418,851	7%	407,643	7%	-3%	452,210	6%	11%
Operations & Maintenance	608,130	11%	644,577	11%	6%	822,945	11%	28%
Capital Improvements	68,103	1%	36,704	1%	-46%	325,000	4%	785%
Debt Services	0	0%	0	0%	0%	339,392	5%	0%
Other Costs	645,701	11%	789,804	14%	22%	973,930	13%	23%
Total Expenditures	5,760,948	100%	5,747,533	100%	0%	7,339,528	100%	28%
Amount per Pupil	$8,250		$8,201		-1%	$10,265		25%

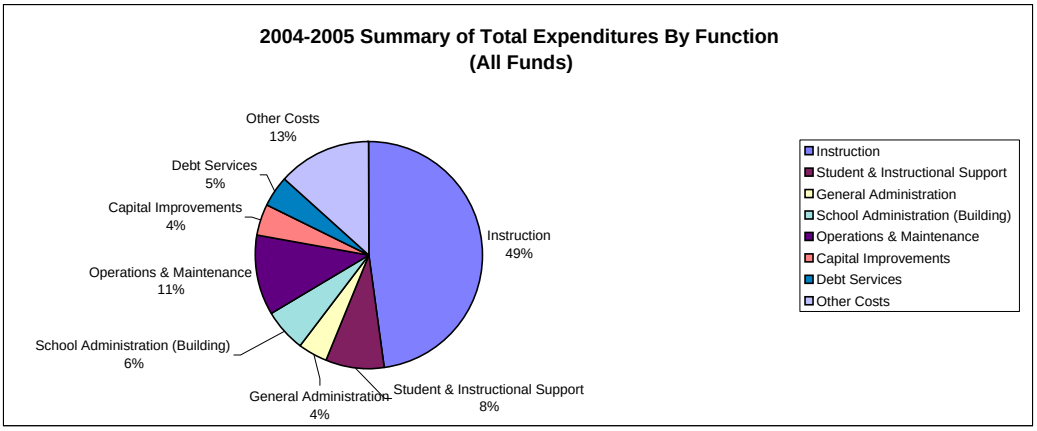
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

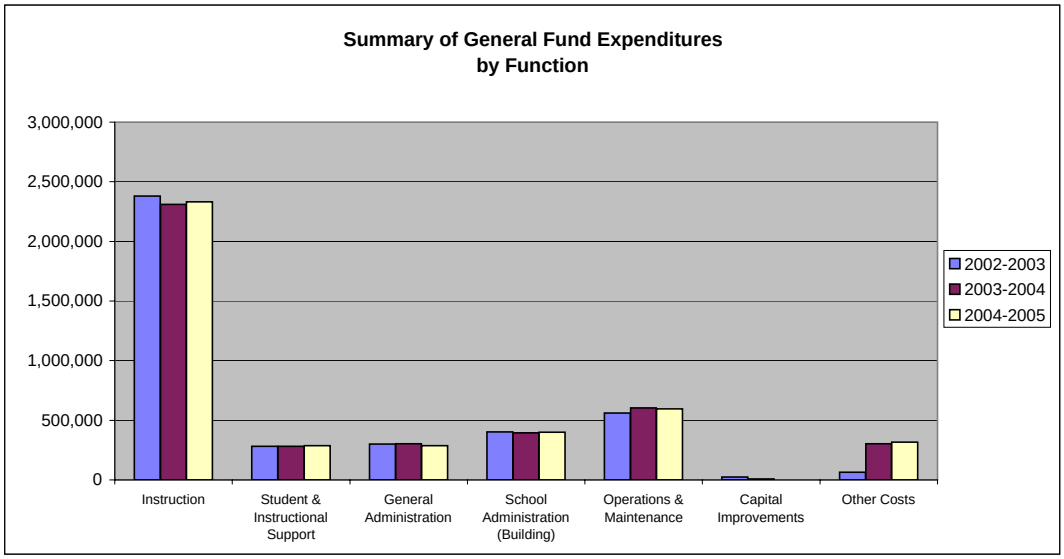


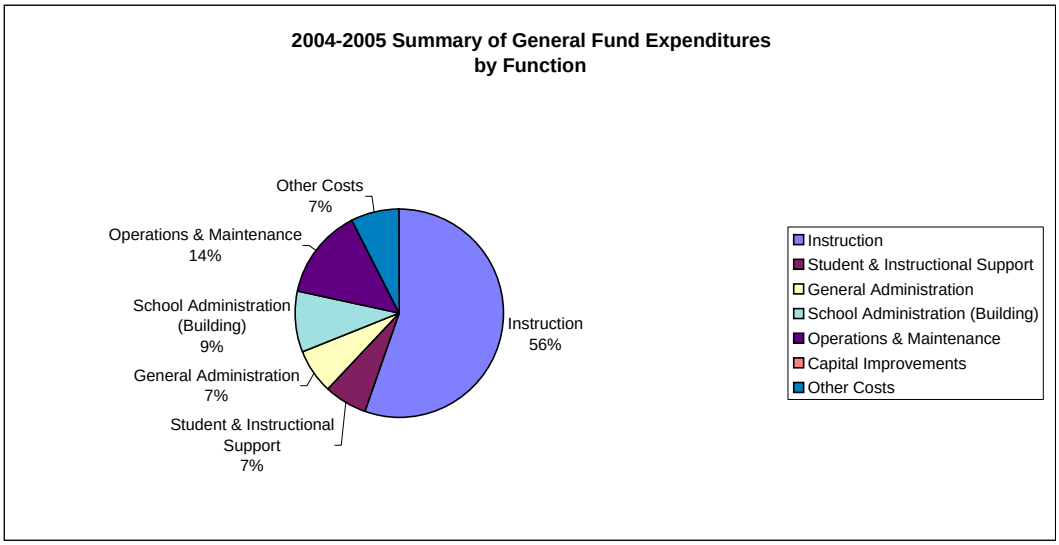


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,381,031	59%	2,310,069	55%	-3%	2,332,655	55%	1%
Student & Instructional Support	281,071	7%	282,047	7%	0%	287,660	7%	2%
General Administration	299,325	7%	303,206	7%	1%	288,253	7%	-5%
School Administration (Building)	403,209	10%	393,540	9%	-2%	400,990	9%	2%
Operations & Maintenance	561,631	14%	603,036	14%	7%	596,175	14%	-1%
Capital Improvements	23,779	1%	6,914	0%	-71%	0	0%	-100%
Other Costs	63,334	2%	303,628	7%	379%	315,520	7%	4%
Total Expenditures	4,013,380	100%	4,202,440	100%	5%	4,221,253	100%	0%
Amount per Pupil	$5,747		$5,997		4%	$5,904		-2%

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

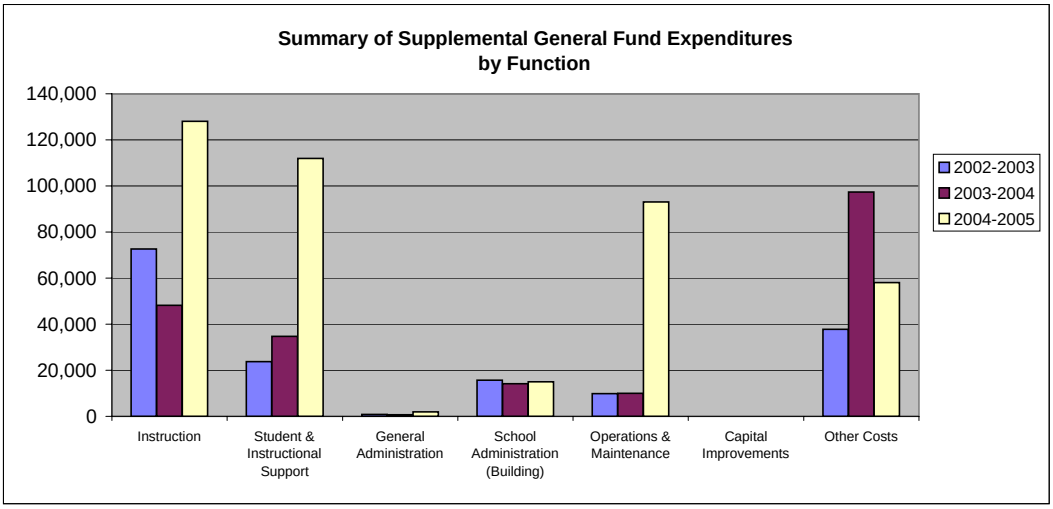


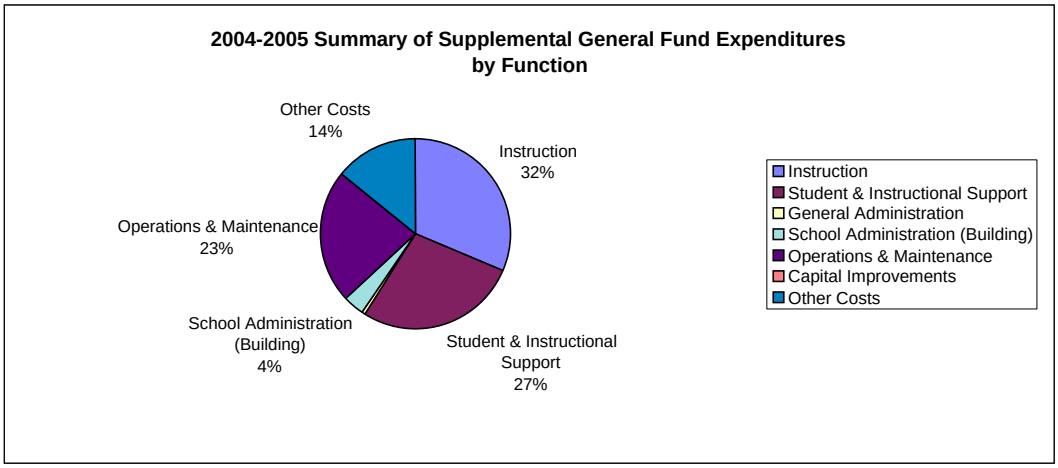


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	72,591	45%	48,193	23%	-34%	128,000	31%	166%
Student & Instructional Support	23,796	15%	34,729	17%	46%	112,000	27%	222%
General Administration	825	1%	730	0%	-12%	2,000	0%	174%
School Administration (Building)	15,642	10%	14,103	7%	-10%	15,000	4%	6%
Operations & Maintenance	9,826	6%	10,031	5%	2%	93,000	23%	827%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	37,786	24%	97,299	47%	158%	58,000	14%	-40%
Total Expenditures	160,466	100%	205,085	100%	28%	408,000	100%	99%
Amount per Pupil	$230		$293		27%	$571		95%

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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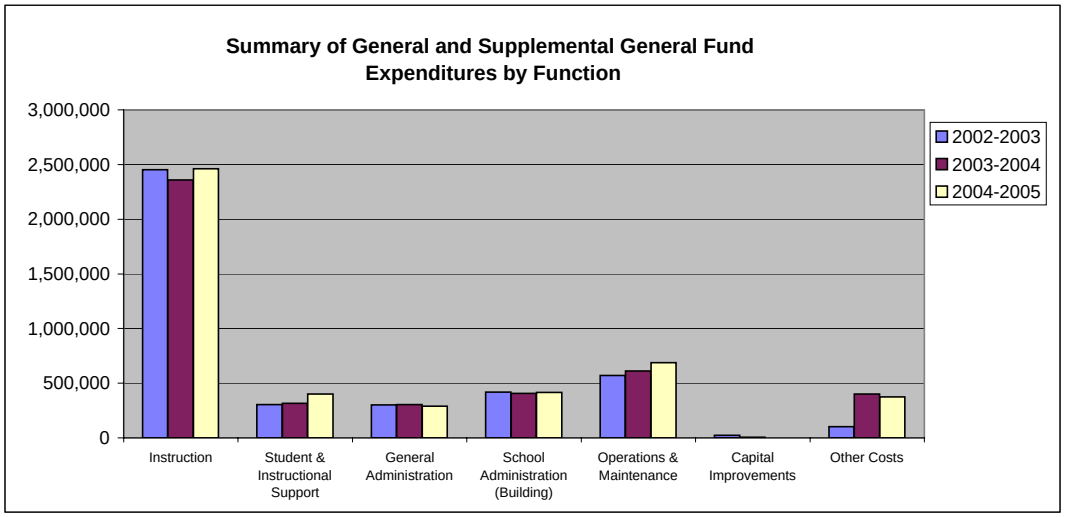
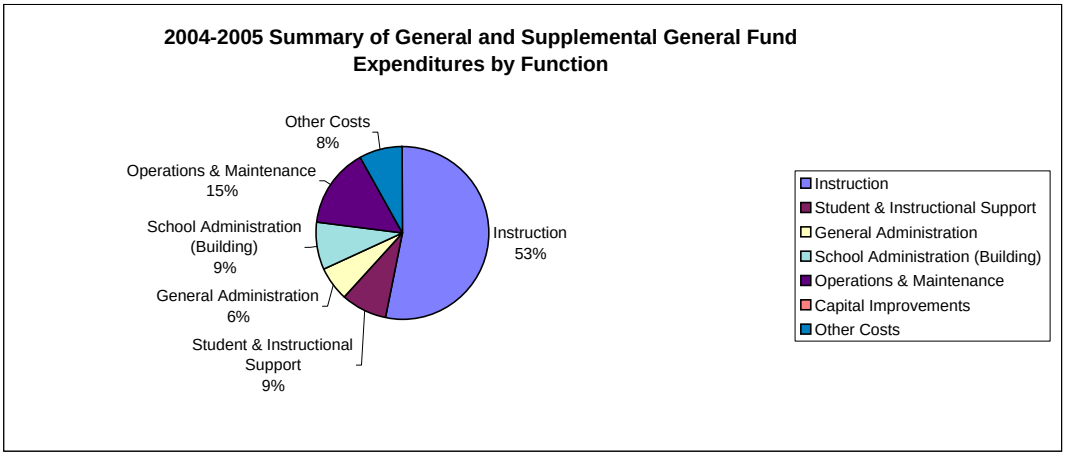
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,453,622	59%	2,358,262	54%	-4%	2,460,655	53%	4%
Student & Instructional Support	304,867	7%	316,776	7%	4%	399,660	9%	26%
General Administration	300,150	7%	303,936	7%	1%	290,253	6%	-5%
School Administration (Building)	418,851	10%	407,643	9%	-3%	415,990	9%	2%
Operations & Maintenance	571,457	14%	613,067	14%	7%	689,175	15%	12%
Capital Improvements	23,779	1%	6,914	0%	-71%	0	0%	-100%
Other Costs	101,120	2%	400,927	9%	296%	373,520	8%	-7%
Total Expenditures	4,173,846	100%	4,407,525	100%	6%	4,629,253	100%	5%
Amount per Pupil	$5,977		$6,289		5%	$6,474		3%

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.

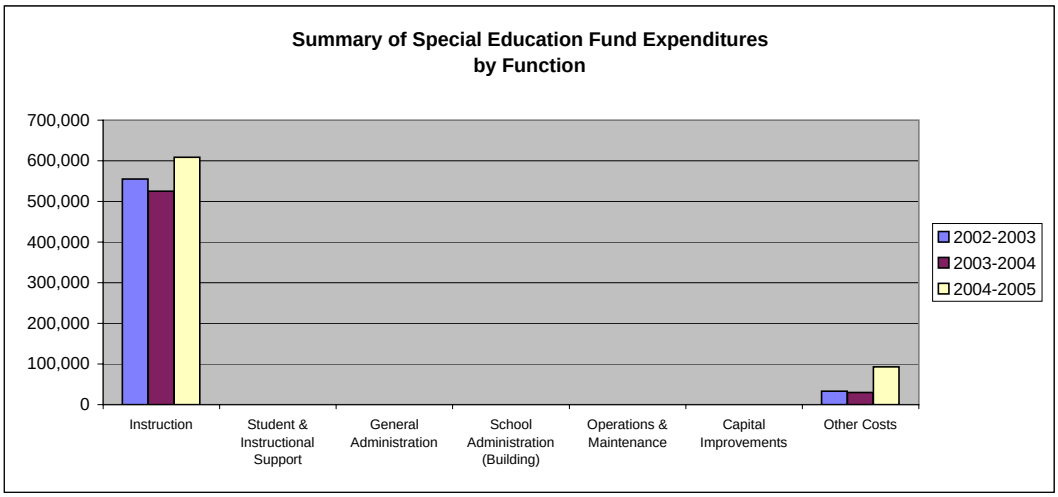


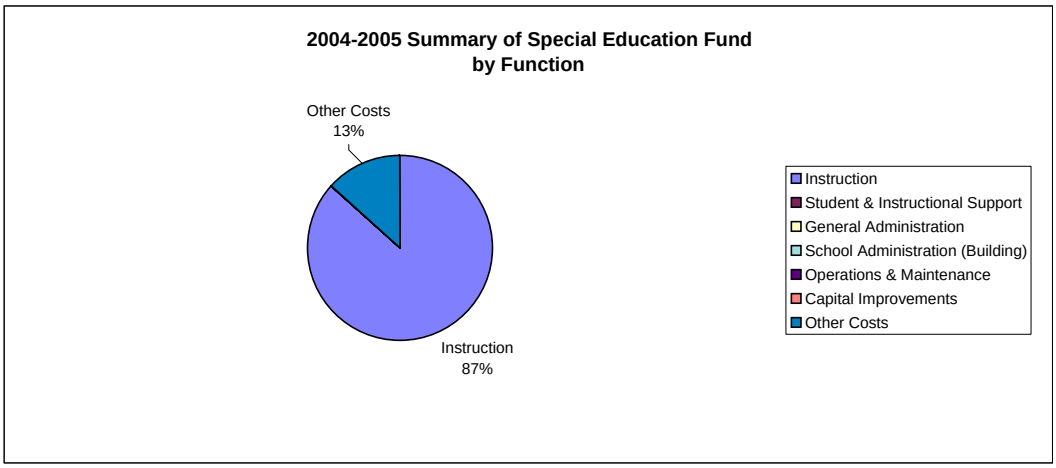


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	555,325	94%	525,243	95%	-5%	608,400	87%	16%
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	33,325	6%	30,201	5%	-9%	92,600	13%	207%
Total Expenditures	588,650	100%	555,444	100%	-6%	701,000	100%	26%
Amount per Pupil	$843		$793		-6%	$980		24%

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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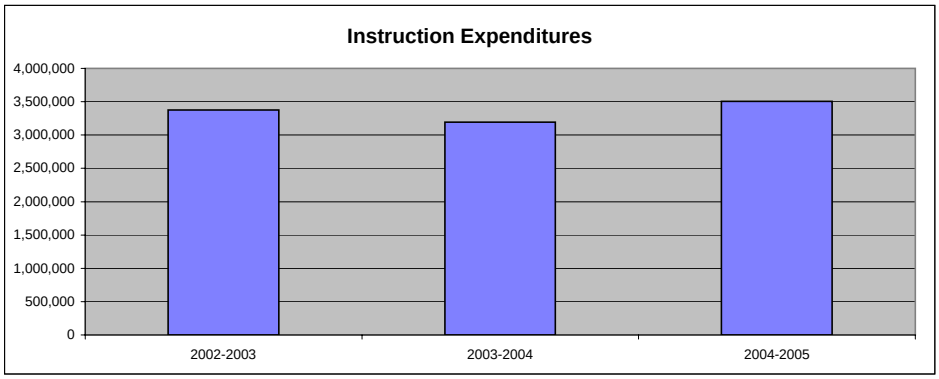
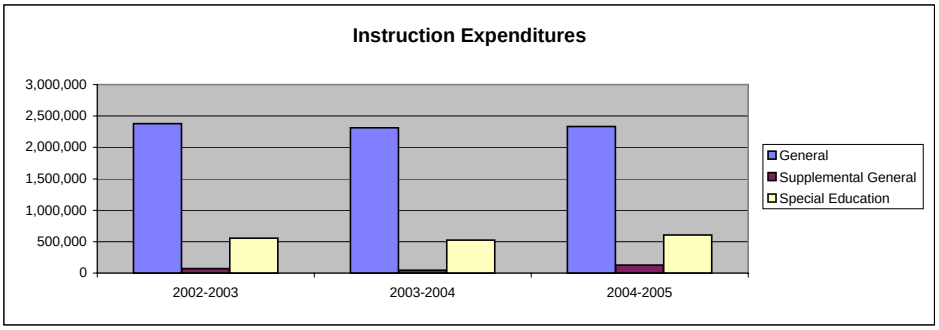
Instruction Expenditures (1000)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	2,381,031	2,310,069	-3%	2,332,655	1%
Federal Funds	136,199	127,651	-6%	113,646	-11%
Supplemental General	72,591	48,193	-34%	128,000	166%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	171,775	116,072	-32%	100,000	-14%
Driver Education	3,720	5,544	49%	16,250	193%
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	1,378	2,458	78%	15,000	510%
Special Education	555,325	525,243	-5%	608,400	16%
Technology Education	0				
Transportation	0				
Vocational Education	42,730	55,000	29%	67,000	22%
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				122,550	
Contingency Reserve	0	0	0%		
Text Book & Student Material	8,866	654	-93%		
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	3,373,615	3,190,884	-5%	3,503,501	10%
Enrollment (FTE)*	698.3	700.8	0%	715.0	2%
Amount per Pupil	4,831	4,553	-6%	4,900	8%
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	3,373,615	3,190,884	-5%	3,503,501	10%





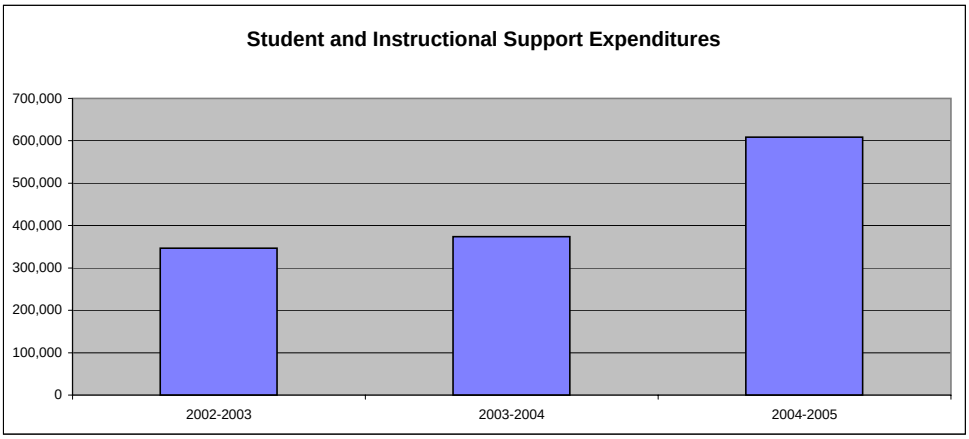
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	281,071		282,047	0%		287,660	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	23,796		34,729	46%		112,000	222%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		3,889	0%		75,000	1829%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	21,306		27,633	30%		75,018	171%
Parent Education Program	12,206		12,206	0%		46,000	277%
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						12,610	
Contingency Reserve	0		0	0%			
Text Book & Student Material	8,019		13,481	68%			
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	346,398		373,985	8%		608,288	63%
Enrollment (FTE)*	698.3		700.8	0%		715.0	2%
Amount per Pupil	496		534	8%		851	59%
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	346,398		373,985	8%		608,288	63%
Amount per Pupil	$496		$537	8%		$857	59%



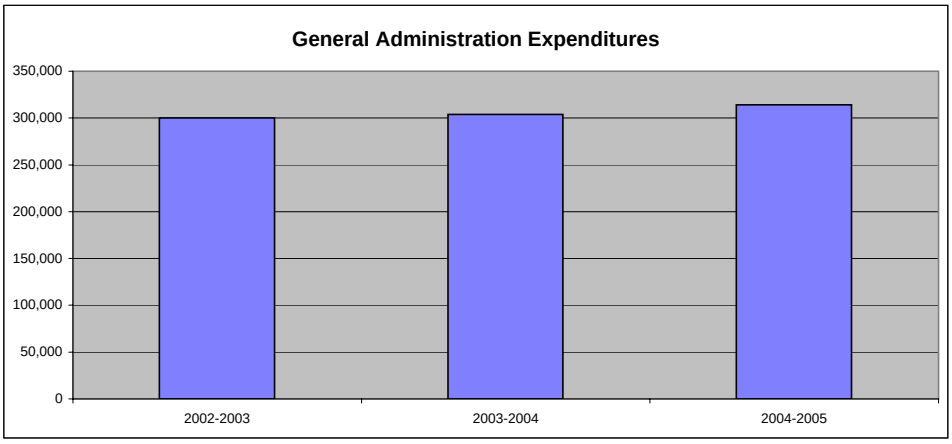
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	299,325	303,206	1%	288,253	-5%
Federal Funds	0	0	0%	0	0%
Supplemental General	825	730	-12%	2,000	174%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	15,000	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	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				9,009	
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	300,150	303,936	1%	314,262	3%
Enrollment (FTE)*	698.3	700.8	0%	715.0	2%
Amount per Pupil	430	434	1%	440	1%
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	300,150	303,936	1%	314,262	3%



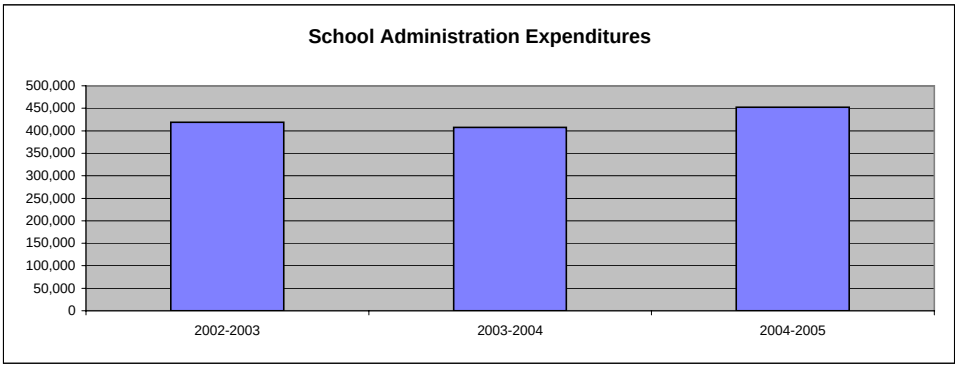
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	403,209	393,540	-2%	400,990	2%
Federal Funds	0	0	0%	0	0%
Supplemental General	15,642	14,103	-10%	15,000	6%
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	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				16,220	
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	418,851	407,643	-3%	452,210	11%
Enrollment (FTE)*	698.3	700.8	0%	715.0	2%
Amount per Pupil	600	582	-3%	632	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	418,851	407,643	-3%	452,210	11%



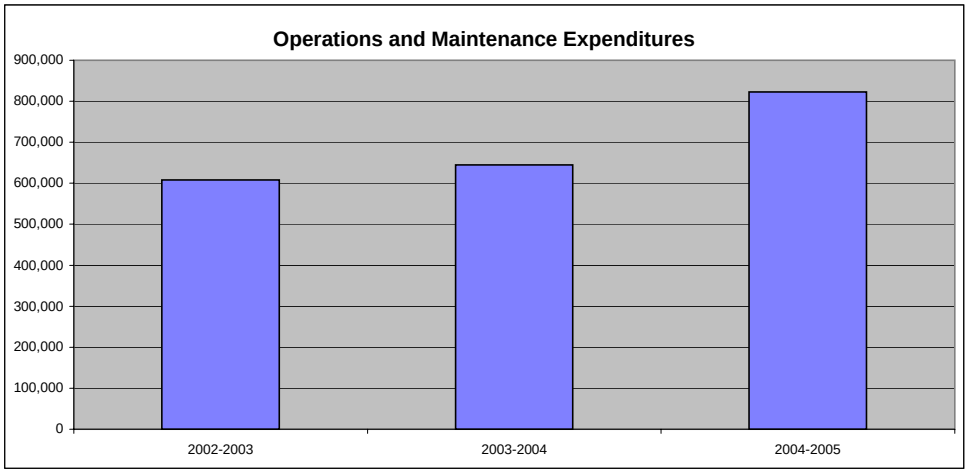
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	561,631		603,036	7%		596,175	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	9,826		10,031	2%		93,000	827%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	19,917		11,290	-43%		80,000	609%
Driver Training	0		5	0%		11,500	229900%
Extraordinary School Program	0		0	0%		0	0%
Food Service	16,756		20,215	21%		27,850	38%
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						14,420	
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	608,130		644,577	6%		822,945	28%
Enrollment (FTE)*	698.3		700.8	0%		715.0	2%
Amount per Pupil	871		920	6%		1,151	25%
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	608,130		644,577	6%		822,945	28%



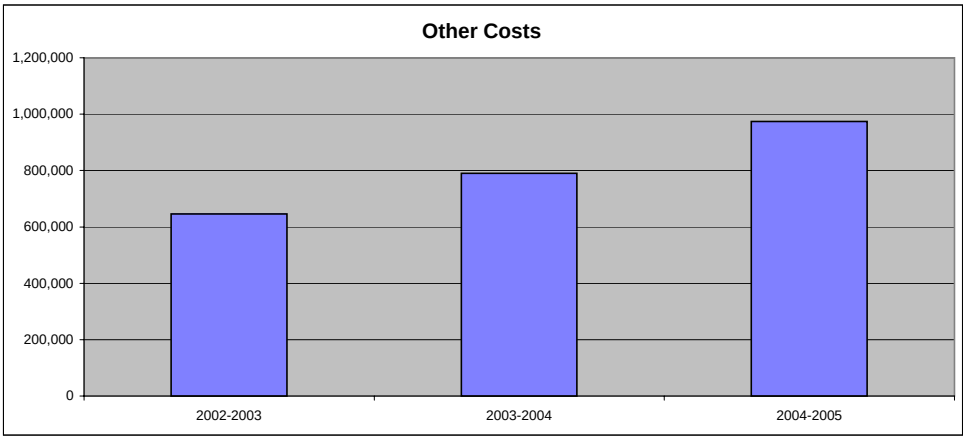
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	63,334		303,628	379%		315,520	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	37,786		97,299	158%		58,000	-40%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		66,066	0%		135,000	104%
Driver Training	0		12,812	0%		15,250	19%
Extraordinary School Program	0		0	0%		0	0%
Food Service	275,519		279,798	2%		352,150	26%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	33,325		30,201	-9%		92,600	207%
Technology Education	0						
Transportation	235,737						
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						5,410	
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	645,701		789,804	22%		973,930	23%
Enrollment (FTE)*	698.3		700.8	0%		715.0	2%
Amount per Pupil	925		1,127	22%		1,362	21%
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	645,701		789,804	22%		973,930	23%



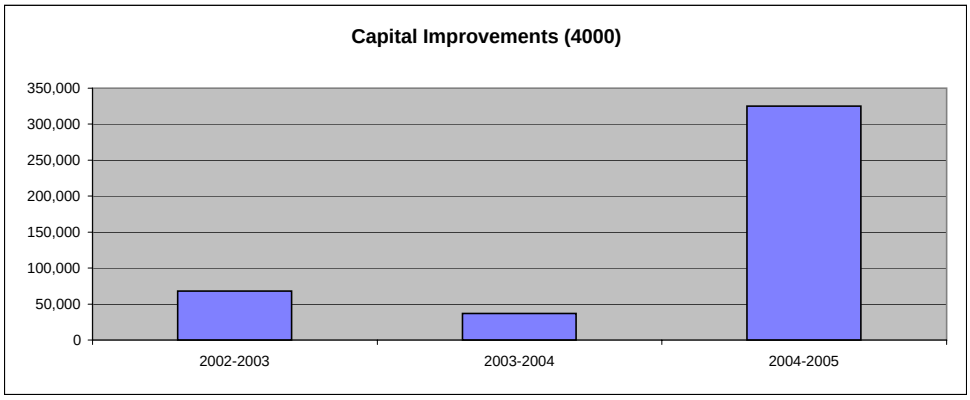
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	23,779	6,914	-71%	0	-100%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	44,324	29,790	-33%	325,000	991%
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	68,103	36,704	-46%	325,000	785%
Enrollment (FTE)*	698.3	700.8	0%	715.0	2%
Amount per Pupil	98	52	-46%	455	768%
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	68,103	36,704	-46%	325,000	785%



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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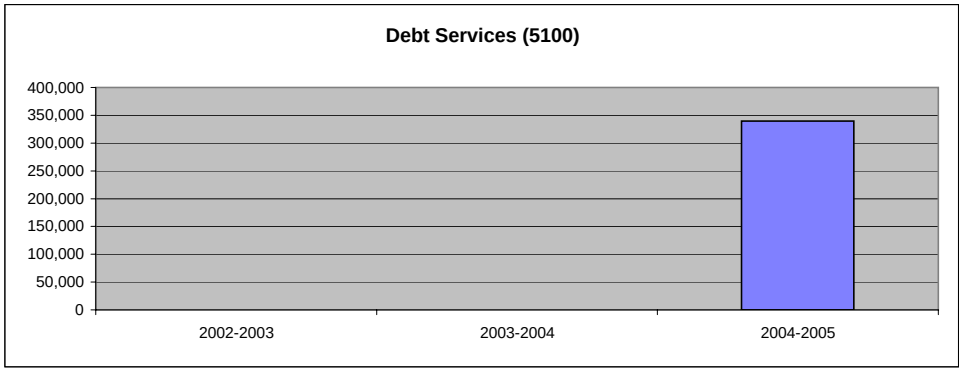
Debt Services Expenditures (5100)

	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	0	0	0%	339,392	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%	339,392	0%
Enrollment (FTE)*	698.3	700.8	0%	715.0	2%
Amount per Pupil	0	0	0%	475	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%	339,392	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.

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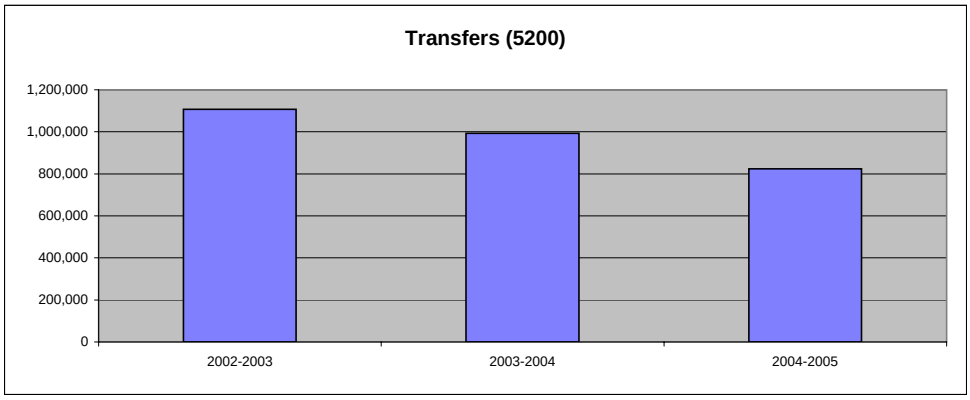
Transfers (5200)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	668,438	430,456	-36%	494,311	15%
Federal Funds	0	0	0%	0	0%
Supplemental General	438,534	561,915	28%	329,500	-41%
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	1,106,972	992,371	-10%	823,811	-17%
Enrollment (FTE)*	698.3	700.8	0%	715.0	2%
Amount per Pupil	1,585	1,416	-11%	1,152	-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	1,106,972	992,371	-10%	823,811	-17%



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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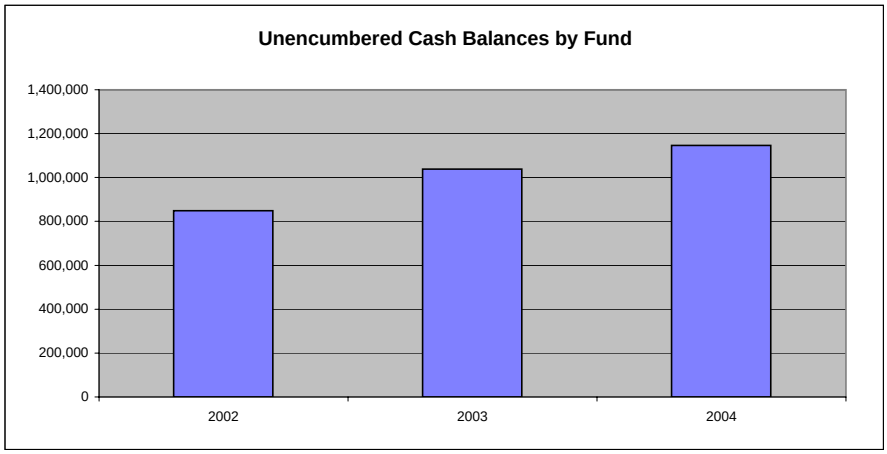
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	1,429	0	0
Federal Funds	0	2,436	0
Supplemental General	3,727	33,852	75,966
Bilingual Education	0	0	0
Capital Outlay	527,452	598,330	695,563
Driver Training	16,791	27,848	27,854
Extraordinary School Program	0	0	0
Food Service	67,671	78,122	78,181
Professional Development	35,547	44,896	45,018
Parent Education Program	1,894	16,688	16,999
Summer School	7,206	6,718	6,688
Special Education	173,018	200,013	200,012
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	0	0	
Text Book & Student Material	13,340	29,030	
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	848,075	1,037,933	1,146,281
Enrollment (FTE)*	698.3	700.8	715.0
Amount per Pupil	1,214	1,481	1,603
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	848,075	1,037,933	1,146,281



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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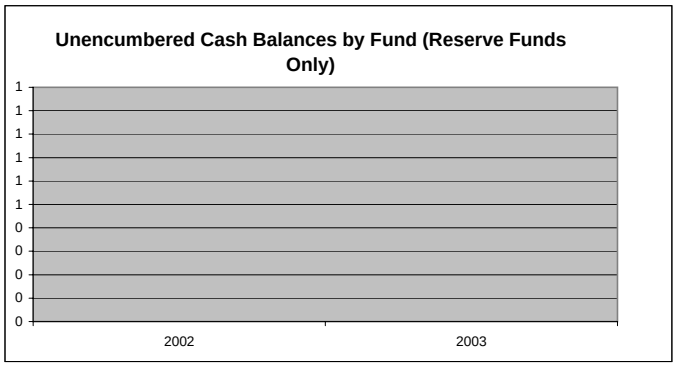
Reserve Funds
Unencumbered Cash Balance

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

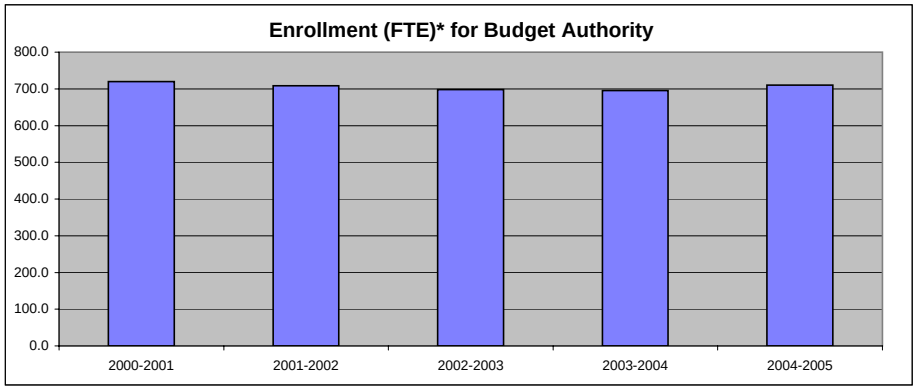


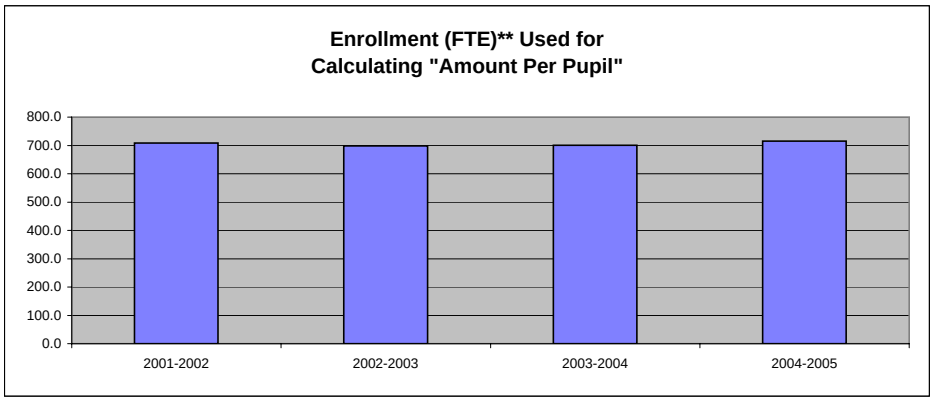
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

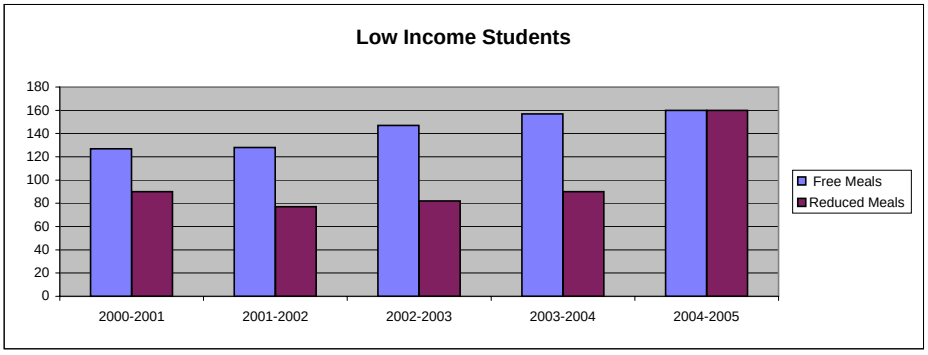
USD# 440

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)*	719.4	708.7	-1%	698.3	-1%	695.8	0%	710.0	2%
Enrollment (FTE)**	N/A	708.7		698.3	-1%	700.8	0%	715.0	2%
Number of Students - Free Meals	127	128	1%	147	15%	157	7%	160	2%
Number of Students - Reduced Meals	90	77	-14%	82	6%	90	10%	160	78%





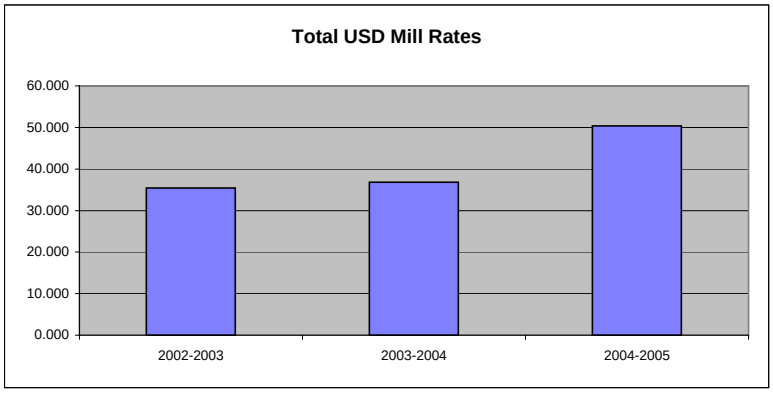


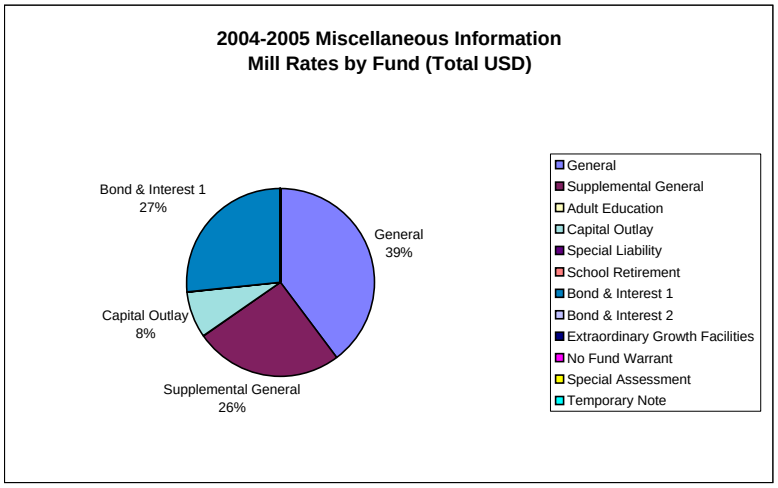
*FTE for state aid and budget authority purposes for general fund.

** 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.

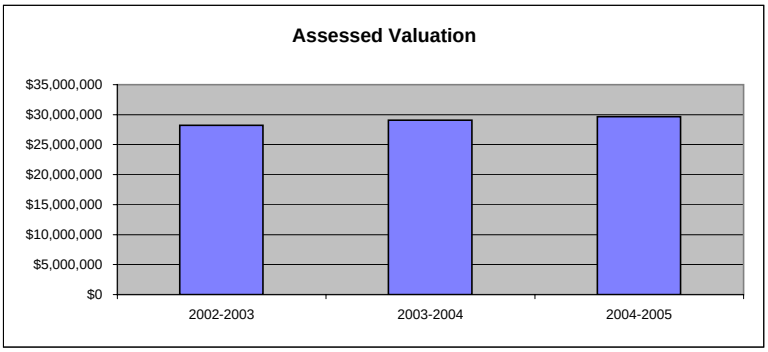
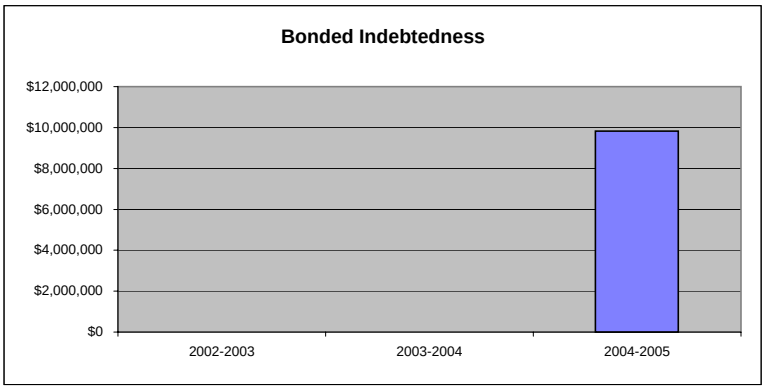
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	11.490	12.966	12.954
Adult Education	0.000	0.000	0.000
Capital Outlay	3.930	3.856	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	13.451
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	**35.420**	**36.822**	**50.405**
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# 440

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$28,243,625	$29,069,873	$29,648,331
Bonded Indebtedness	$0	$0	$9,830,000