Budget Profile
2005-2006

Highland USD 425

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 #: 425

Introduction

Highland USD 425 is located in the Northwest Doniphan County, Kansas. The District serves the communities of Highland and White Cloud. Highland will be entering the first year of an inter-district contract to share educational services with Midway USD 433. USD 433 will operate a shared middle school that will serve both districts. Highland USD 425 will operate a shared high school. Each district will operate a K-5 attendance center. USD 425 is a member of the Wolf River Educational Consortium and the Doniphan County Special Education Cooperative. Students enjoy a well round curriculum and program of student activities.

Board Members

Bill Hargis
Brad Gilmore
Ron Schneider
Tim Nuzum
Scott Twombly
Rod Carwell
Vacant

Key Staff

Superintendent: Steve Adams
Associate or Assistant Superintendents:
Business Office Staff: Joann Karn, Board of Education Clerk
Curriculum & Instruction Staff: Steve Adams
Other Key Contacts: Chris Gibson, Director of Transportation
Gary Blanton, Director of Buildings and Grounds

The District's Accomplishments and Challenges

Accomplishments:

The staff of USD 425 is committed to the philosophy of continuous school improvement. Quality educational programs and student achievement are the focal points of our Board of Education, and staff effort. Quality is measured with multiple indicators and performance data drives the programming decisions.

Midway students maintain a high attendance and graduation rate. Student performance in Kansas State Assessment continues to improve. Highland Schools are well prepared to face the challenges of the federal "No Child Left Behind" educational accountability mandates.

Through contracting with Midway USD 433 the districts have aligned their curriculum K-12 to the state standards. The 6-12 educational program of study has been expanded in preparation to open the new high school and middle school in August of 2004. In April of 2005 Highland was a co-recipient of the American School Board Journal's Magna Award for outstanding accomplishments in school improvement. In July of 2005, Highland and Midway received the "Community Service Award" for their contracting efforts by the Doniphan County Chamber of Commerse.

Challenges:

Highland USD 425 is experiencing a decline adequate funding due to declining enrollments and an increase in un-funded state and federal mandates. In addition attracting and retaining a highly qualified staff is becoming increasingly difficult due to a lack of adequate funding to compensate teachers.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   USD 425 total operating budgets is supported by a 20 mill school levy of local tax dollars and general fund state aid. Presently there is no Capitol Improvement mill levy. Highland levies about 12 mills of supplemental general funds. FY 06 budgeted expenditures remain consistent with FY05 expenditures. The exception being, that more budget authority had been allocated for instructions and other fixed cost than previous years. USD 425 purposely keeps administrative and indirect cost low.

2. Summary of General Fund Expenditures by Function
   The majority of the USD 425 general fund budget is devoted to instruction. Due to normal usage, there is a slight increase in anticipated building and grounds cost. General school administration cost have decreased while building administration cost reflect a cost of living increase. Unfortunately, students and instructional support budget has decreased due to a lack of adequate funding.

3. Summary of Supplemental General Fund Expenditures by Function

N/A

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

N/A

5. Summary of Special Education Fund by Function
   Due to increasing needs of students with disabilities, USD 425 Special Education cost continue to increase at a disproportionate rate.

6. Instruction Expenditures (1000)

   USD 425 has increased budget allocations to instruction to continue to meet the needs of all of our student population. Special Education and Capitol Improvements are increased. Regular education expenses have decreased due to a reduction in teaching staff and state funding.

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

   The Students and Instructional Support fund has decreased due to decreased state funding and rising cost in other areas.

8. General Administration Expenditures (2300)

   General School Administration cost have decreased due to a consolidation of superintendent services with a neighboring school district.

9. School Administration Expenditures (2400)

   School administration cost reflect a slight cost of living increase.

10. Operations and Maintenance Expenditures (2600)

    Operation and Maintenance cost reflect a small increase due to anticipated increase in utility rates. Other cost are held to last years expenditures or below.

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

12. Capital Improvements (4000)

    There are allotments budgeted for normal capitol improvements to this school and for instruction based on needs.

13. Debt Services (5000)

    N/A

14. Miscellaneous Information Unencumbered Cash Balance by Fund

N/A

15. Reserve Funds Unencumbered Cash Balance

    This USD 425 has set aside $82,017 in the event that an emergency arises that would caused cost to increase or state funding levels to decrease.

16. Other Information – FTE

    USD 425 has experienced a decline in enrollment over the course of the last ten years. The FY06 budget is built on FY 05 FTE figures. Actual budget authority may be less.

17. Miscellaneous Information Mill Rates by Fund

    The mill rate will increase by about 2 mills of local option budget to offset loss of revenue due to declining enrollment.

18. Other Information – Assessed Valuation and Bonded Indebtedness

N/A

19.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Summary of Total Expenditures By Function
(All Funds)

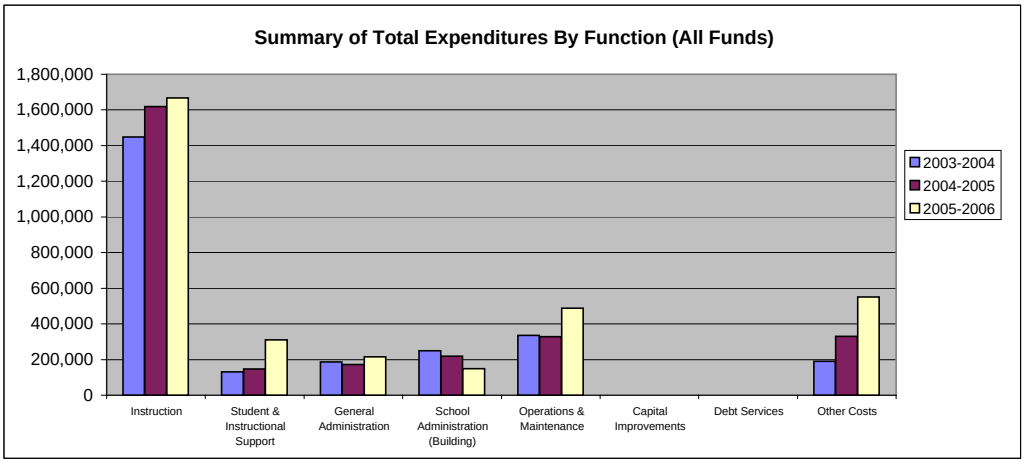
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,447,939	57%	1,618,736	58%	12%	1,666,567	49%	3%
Student & Instructional Support	130,347	5%	146,481	5%	12%	310,350	9%	112%
General Administration	185,777	7%	171,635	6%	-8%	216,000	6%	26%
School Administration (Building)	249,868	10%	218,235	8%	-13%	149,000	4%	-32%
Operations & Maintenance	336,246	13%	328,101	12%	-2%	488,164	14%	49%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	189,752	7%	330,051	12%	74%	551,756	16%	67%
Total Expenditures	2,539,929	100%	2,813,239	100%	11%	3,381,837	100%	20%
Amount per Pupil	$9,007		$11,054		23%	$13,108		19%

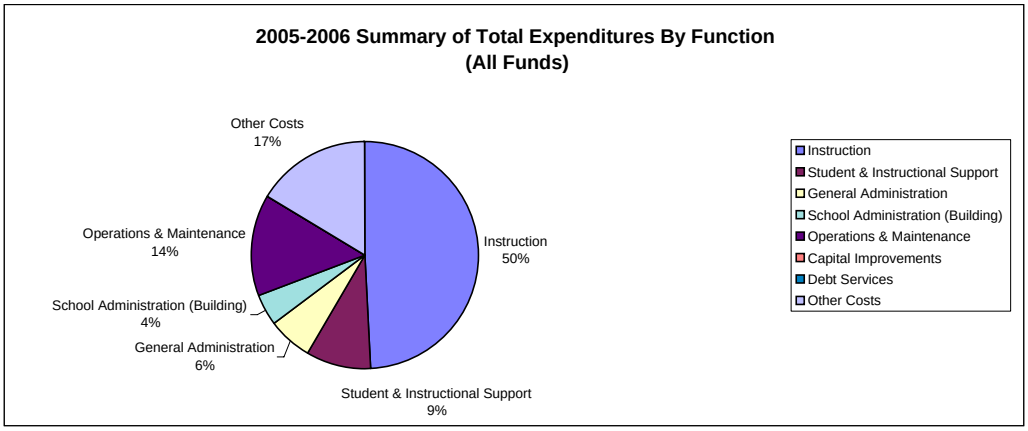
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

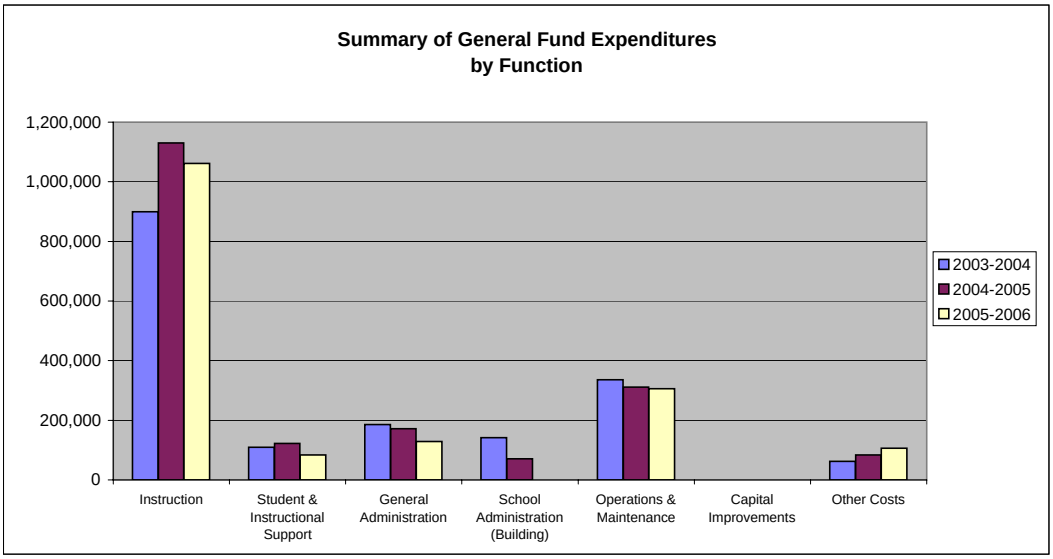


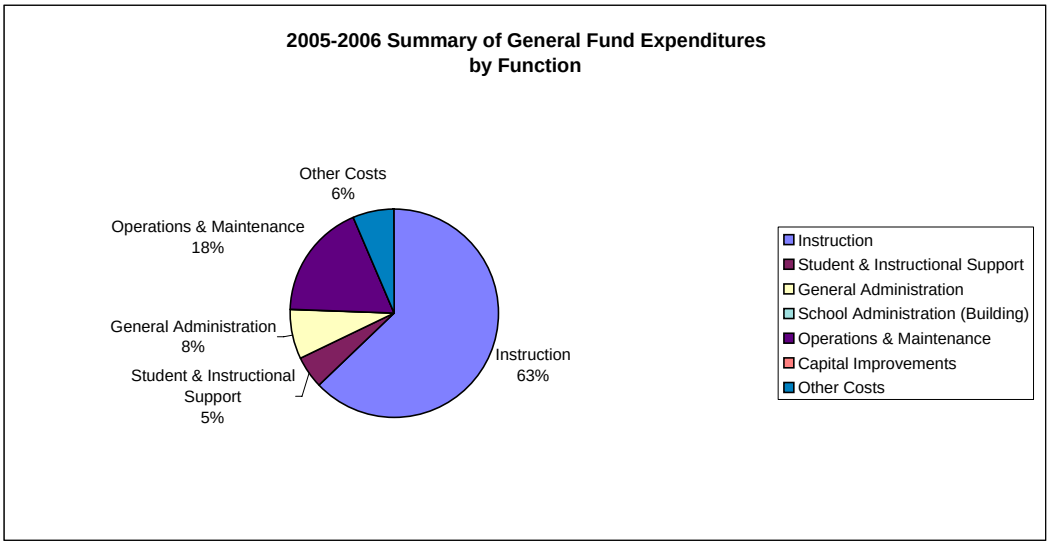


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	899,093	52%	1,129,798	60%	26%	1,061,484	63%	-6%
Student & Instructional Support	109,045	6%	122,849	6%	13%	84,200	5%	-31%
General Administration	185,777	11%	171,635	9%	-8%	129,000	8%	-25%
School Administration (Building)	141,592	8%	71,254	4%	-50%	0	0%	-100%
Operations & Maintenance	336,246	19%	311,660	16%	-7%	306,050	18%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	62,437	4%	83,632	4%	34%	106,540	6%	27%
Total Expenditures	1,734,190	100%	1,890,828	100%	9%	1,687,274	100%	-11%
Amount per Pupil	$6,150		$7,430		21%	$6,540		-12%

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

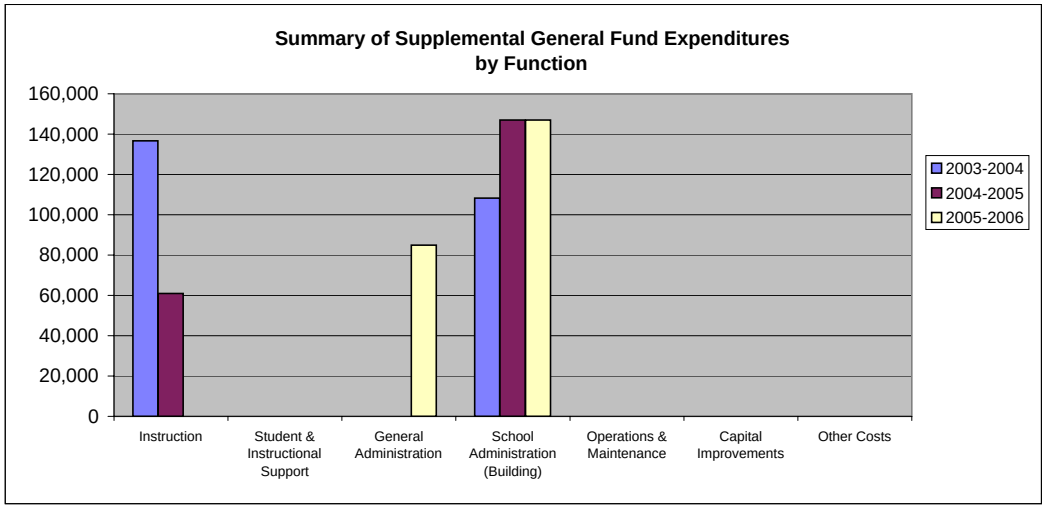


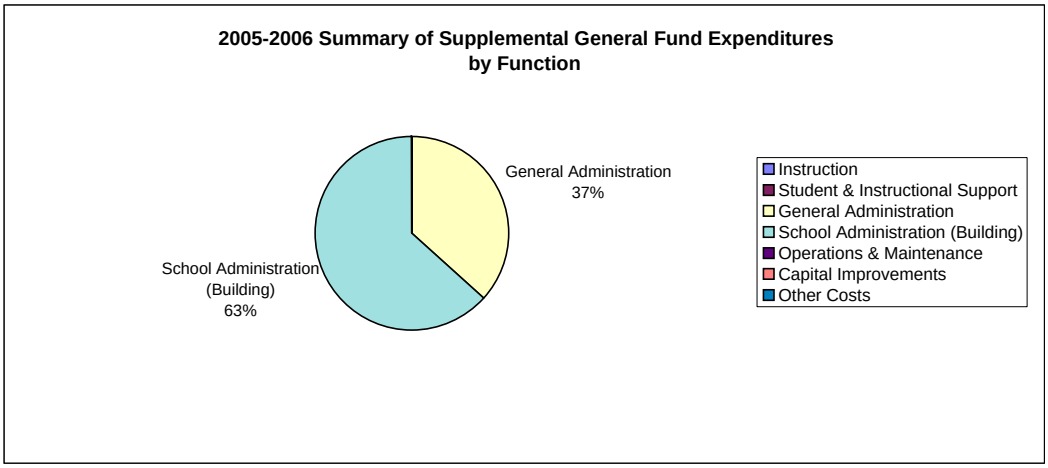


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	136,724	56%	61,019	29%	-55%	0	0%	-100%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	85,000	37%	0%
School Administration (Building)	108,276	44%	146,981	71%	36%	147,000	63%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	245,000	100%	208,000	100%	-15%	232,000	100%	12%
Amount per Pupil	$869		$817		-6%	$899		10%

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



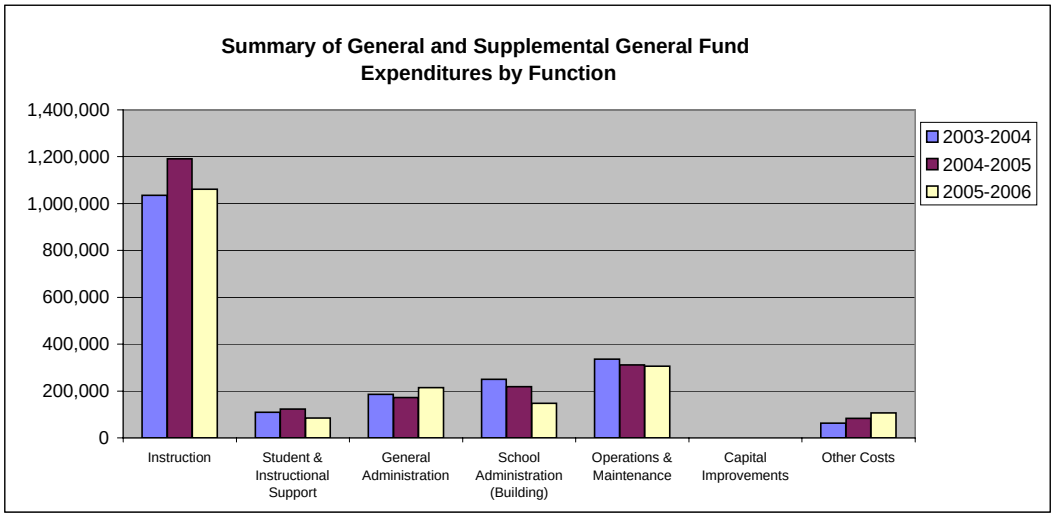


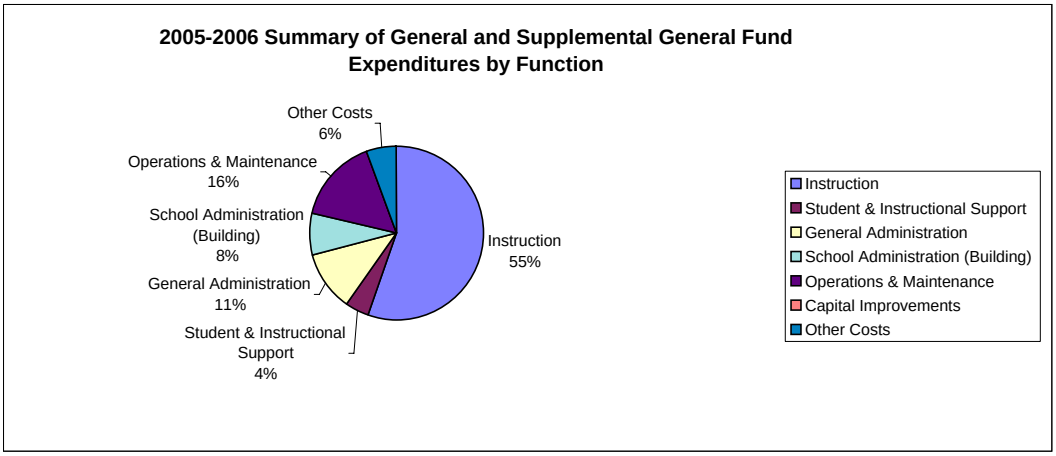
USD# 425

Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,035,817	52%	1,190,817	57%	15%	1,061,484	55%	-11%
Student & Instructional Support	109,045	6%	122,849	6%	13%	84,200	4%	-31%
General Administration	185,777	9%	171,635	8%	-8%	214,000	11%	25%
School Administration (Building)	249,868	13%	218,235	10%	-13%	147,000	8%	-33%
Operations & Maintenance	336,246	17%	311,660	15%	-7%	306,050	16%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	62,437	3%	83,632	4%	34%	106,540	6%	27%
Total Expenditures	1,979,190	100%	2,098,828	100%	6%	1,919,274	100%	-9%
Amount per Pupil	$7,018		$8,247		18%	$7,439		-10%

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

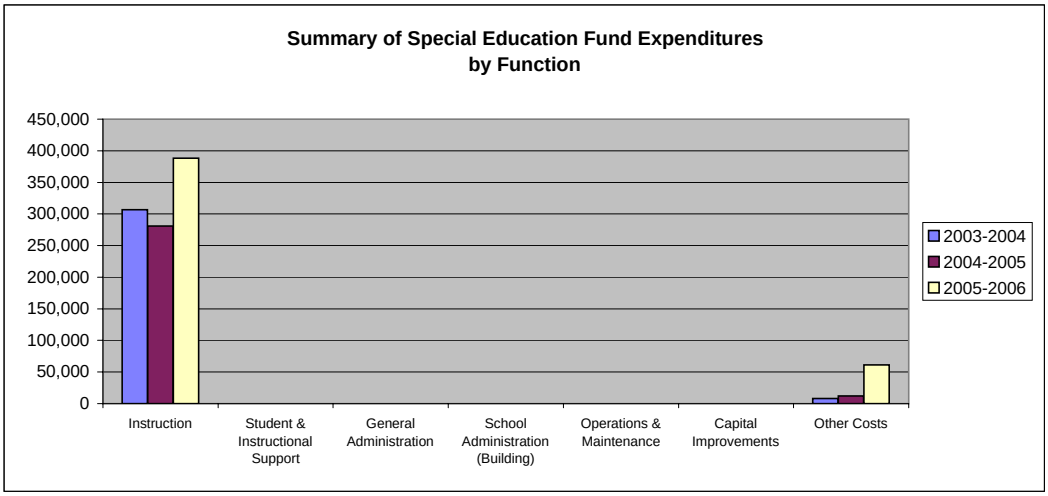


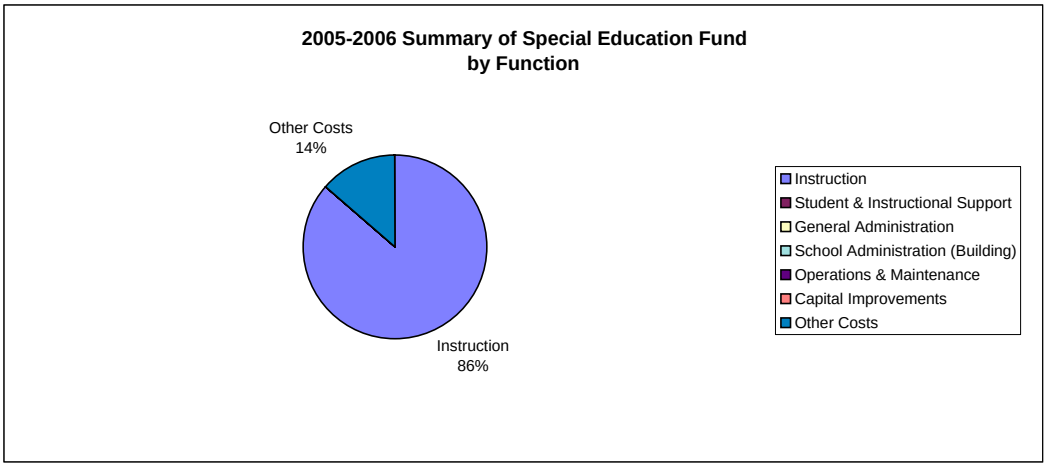


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	306,733	97%	280,847	96%	-8%	388,477	86%	38%
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	8,346	3%	12,202	4%	46%	61,300	14%	402%
Total Expenditures	315,079	100%	293,049	100%	-7%	449,777	100%	53%
Amount per Pupil	$1,117		$1,151		3%	$1,743		51%

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.)

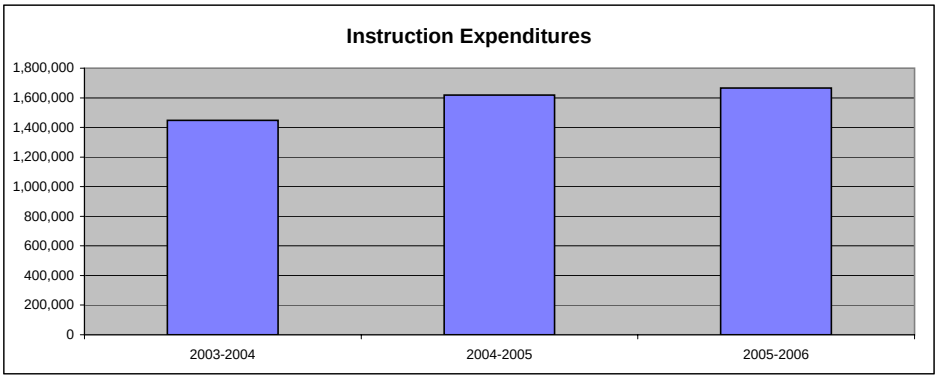


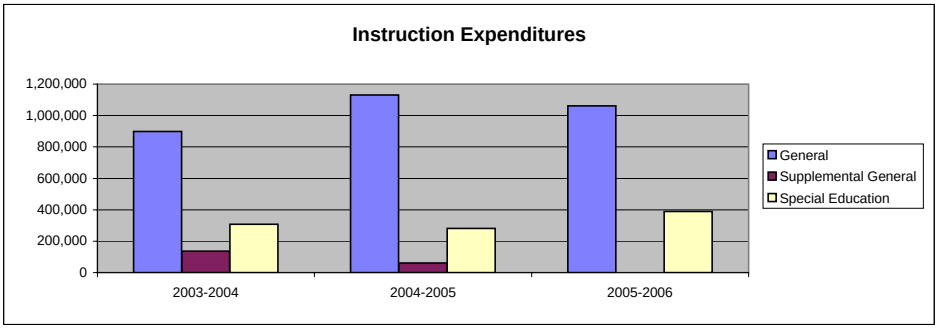


USD# 425

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	899,093		1,129,798	26%		1,061,484	-6%
Federal Funds	56,320		45,731	-19%		49,488	8%
Supplemental General	136,724		61,019	-55%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						40,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	0		4,665	0%		7,118	53%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	306,733		280,847	-8%		388,477	38%
Vocational Education	49,069		75,000	53%		55,000	-27%
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			65,000	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		21,676	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	1,447,939		1,618,736	12%		1,666,567	3%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	5,135		6,360	24%		6,460	2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,447,939		1,618,736	12%		1,666,567	3%





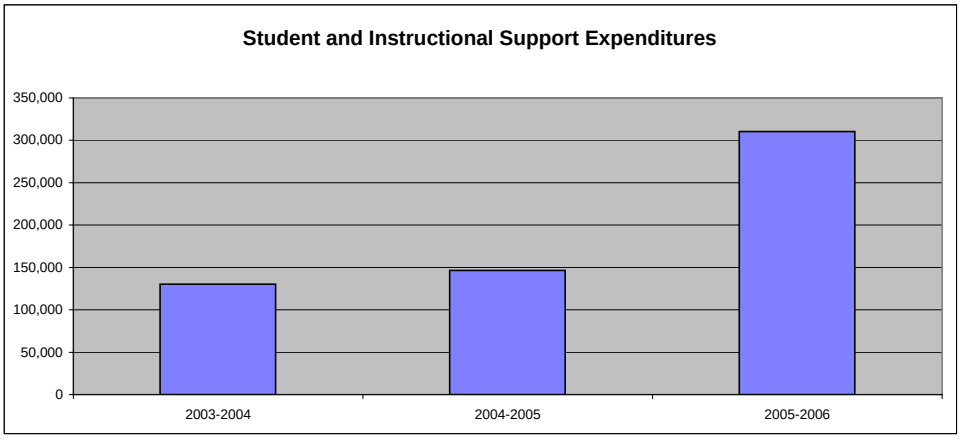
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	109,045		122,849	13%		84,200	-31%
Federal Funds	11,593		13,299	15%		0	-100%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		200,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	4,509		5,133	14%		14,150	176%
Parent Education Program	5,200		5,200	0%		8,000	54%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			0			4,000	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	130,347		146,481	12%		310,350	112%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	462		576	25%		1,203	109%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	130,347		146,481	12%		310,350	112%
Amount per Pupil	$485		$586	21%		$1,241	112%



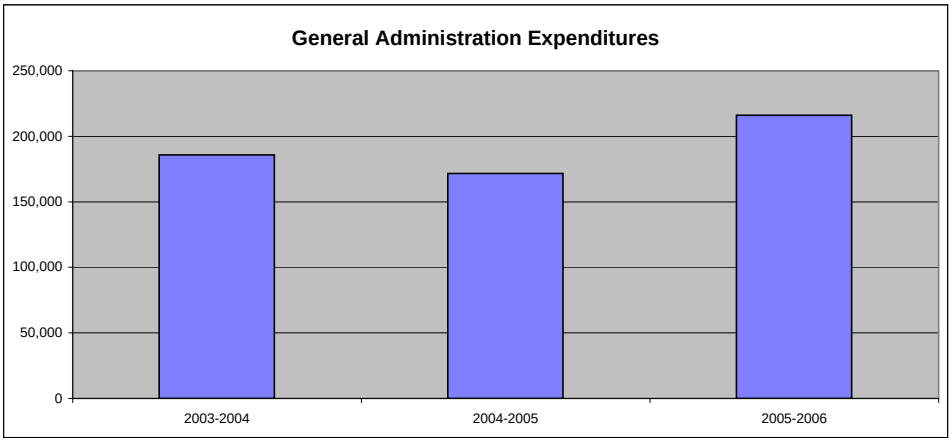
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	185,777		171,635	-8%		129,000	-25%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		85,000	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability 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			0			2,000	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	185,777		171,635	-8%		216,000	26%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	659		674	2%		837	24%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	185,777		171,635	-8%		216,000	26%



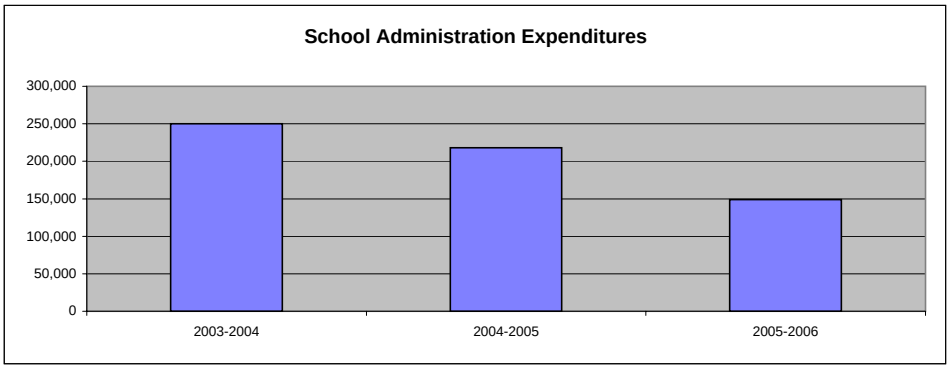
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	141,592		71,254	-50%		0	-100%
Federal Funds	0		0	0%		0	0%
Supplemental General	108,276		146,981	36%		147,000	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability 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			0			2,000	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	249,868		218,235	-13%		149,000	-32%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	886		858	-3%		578	-33%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	249,868		218,235	-13%		149,000	-32%



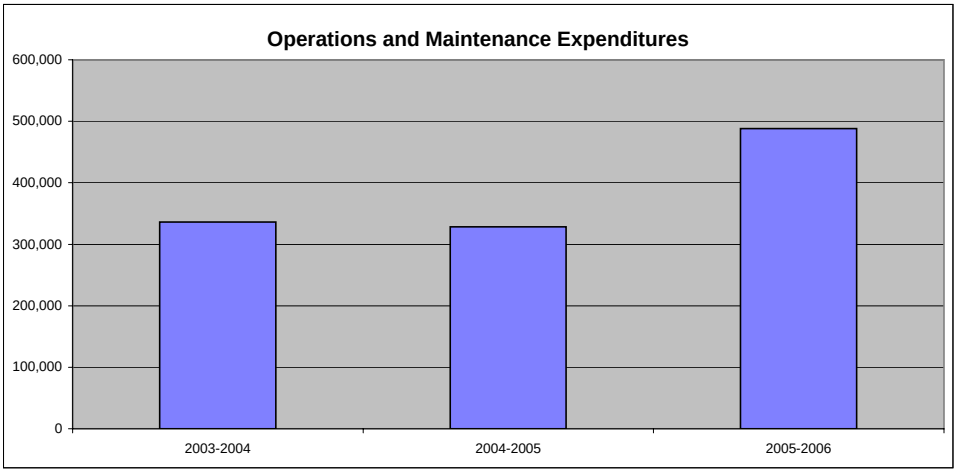
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	336,246		311,660	-7%		306,050	-2%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		16,441	0%		174,688	963%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		5,426	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			0			2,000	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	336,246		328,101	-2%		488,164	49%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	1,192		1,289	8%		1,892	47%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	336,246		328,101	-2%		488,164	49%



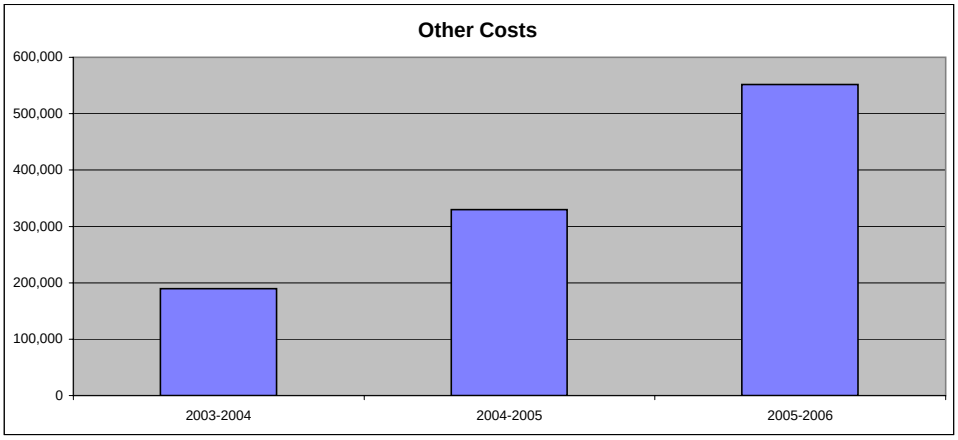
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	62,437		83,632	34%		106,540	27%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		82,103	0%		200,000	144%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	118,969		152,114	28%		178,500	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	8,346		12,202	46%		61,300	402%
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			5,416	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	189,752		330,051	74%		551,756	67%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	673		1,297	93%		2,139	65%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	189,752		330,051	74%		551,756	67%



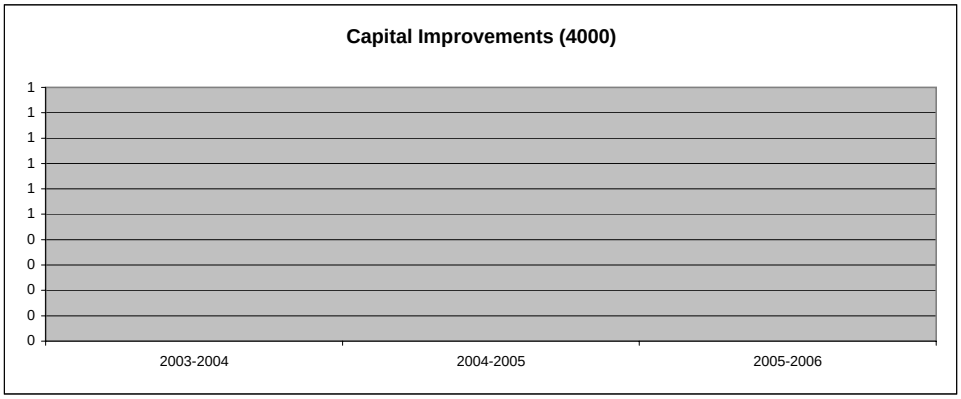
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Capital Improvements Expenditures (4000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			0			0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		0	0%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	0		0	0%		0	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



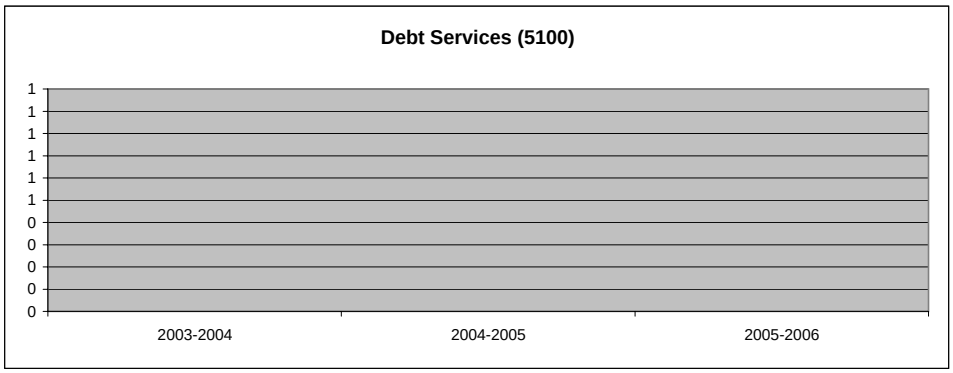
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			0			0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		0	0%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	0		0	0%		0	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



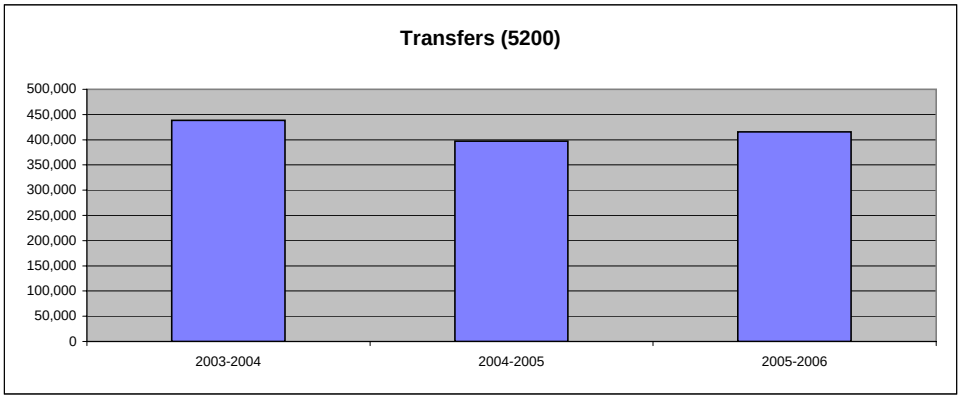
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	438,228		397,321	-9%		415,700	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			0			0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	438,228		397,321	-9%		415,700	5%
Enrollment (FTE)*	282.0		254.5	-10%		258.0	1%
Amount per Pupil	1,554		1,561	0%		1,611	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	438,228		397,321	-9%		415,700	5%



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

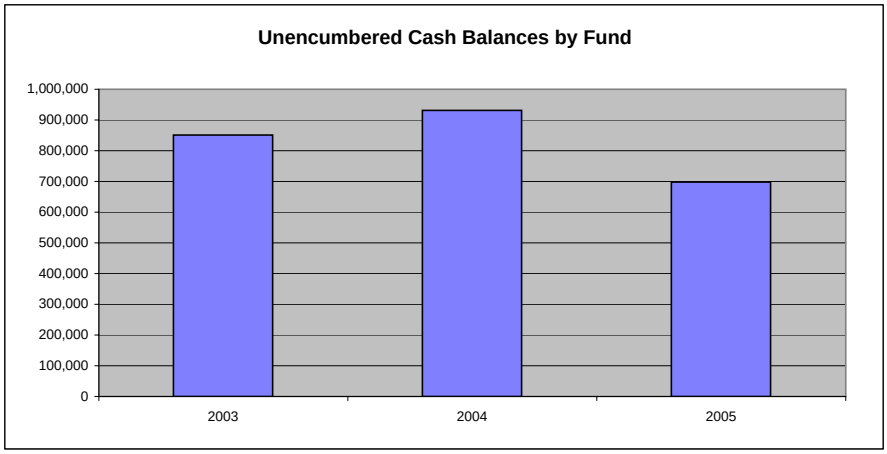
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

USD# 425

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	20,642	10,660	3,628
Supplemental General	12,892	8,046	3,388
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	485,115	571,665	517,688
Driver Training	6,374	8,054	4,118
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	43,177	38,951	23,713
Professional Development	21,812	17,803	13,212
Parent Education Program	5,200	2,600	2,700
Summer School	0	0	0
Special Education	134,712	140,205	129,777
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	0
Contingency Reserve	82,017	82,017	
Text Book & Student Material	39,360	50,730	
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	851,301	930,731	698,224
Enrollment (FTE)*	282.0	254.5	258.0
Amount per Pupil	3,019	3,657	2,706
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	851,301	930,731	698,224



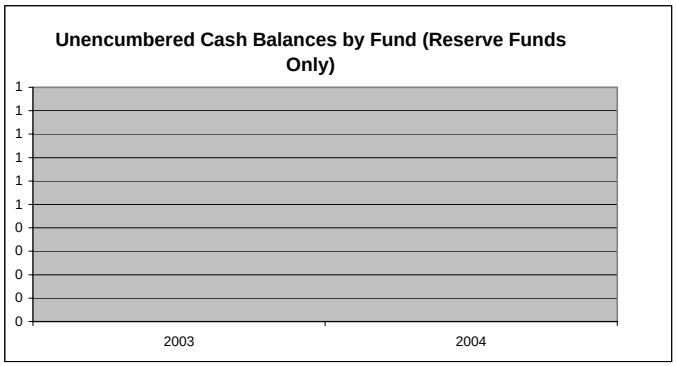
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

	July 1, 2003	July 1, 2004
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

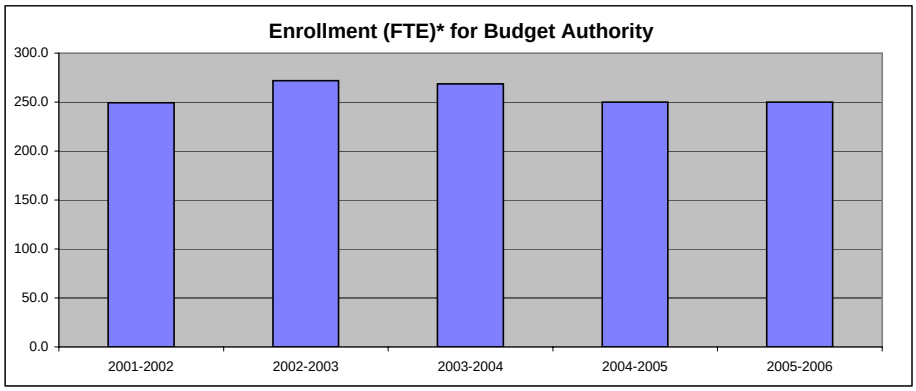


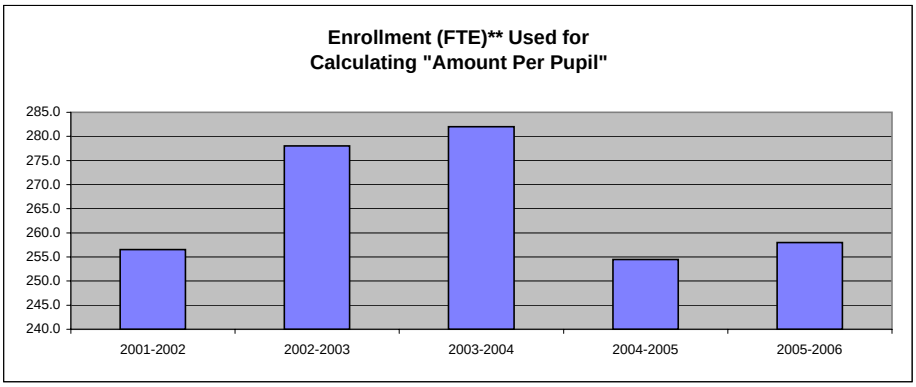
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

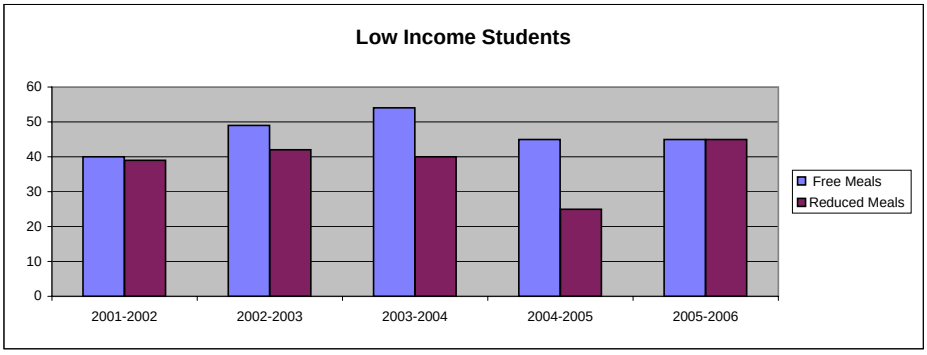
USD# 425

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	249.5	272.0	9%	268.5	-1%	250.0	-7%	250.0	0%
Enrollment (FTE)**	256.5	278.0	8%	282.0	1%	254.5	-10%	258.0	1%
Number of Students - Free Meals	40	49	23%	54	10%	45	-17%	45	0%
Number of Students - Reduced Meals	39	42	8%	40	-5%	25	-38%	45	80%





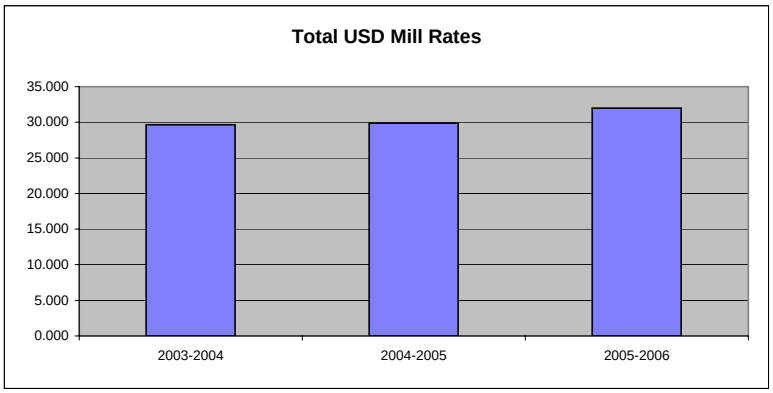


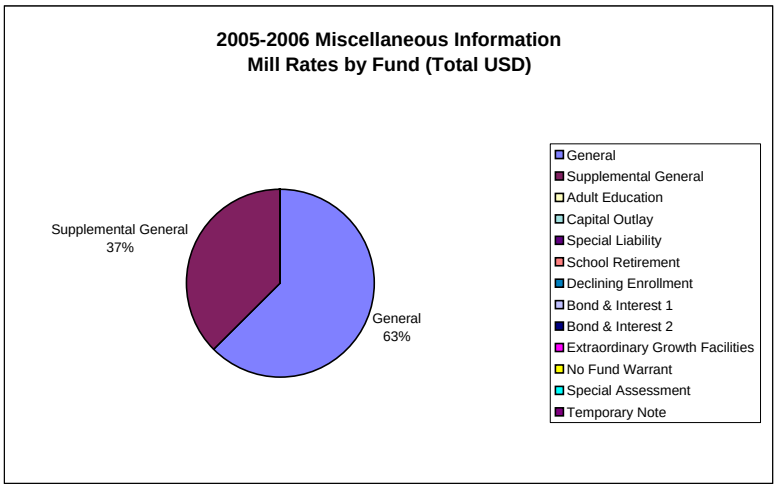
*FTE for state aid and budget authority purposes for general fund.

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

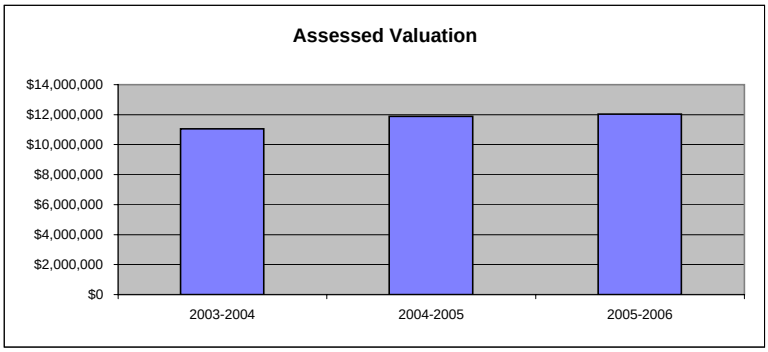
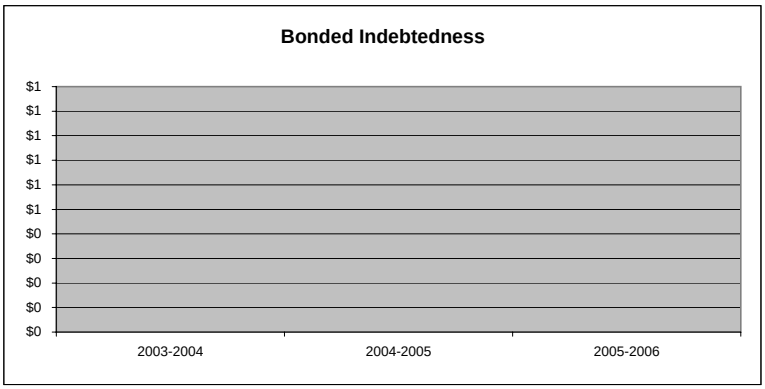
Miscellaneous Information
Mill Rates by Fund

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	9.665	9.858	11.988
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**29.665**	**29.858**	**31.988**
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# 425

Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$11,060,458	$11,882,100	$12,046,506
Bonded Indebtedness	$0	$0	$0