Budget Profile
2004-2005

Highland USD 425

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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 #: 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-rounded curriculum and program of student activities.

Board Members

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

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 are 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.

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 10 mills of supplemental general funds. FY 05 budgeted expenditures remain consistent with FY04 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

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

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)

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)

14. Miscellaneous Information Unencumbered Cash Balance by Fund

15. Reserve Funds Unencumbered Cash Balance
    This USD 425 has set aside about $80,000 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 FY05 budget is built on FY 04 FTE figures. Actual budget authority may be less.

17. Miscellaneous Information Mill Rates by Fund
    The mill rate remains constant with the exception of minor fluxuation due to tax collections circumstances.

18. Other Information – Assessed Valuation and Bonded Indebtedness

19.

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

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

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

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

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

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

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

Summary of Total Expenditures By Function
(All Funds)

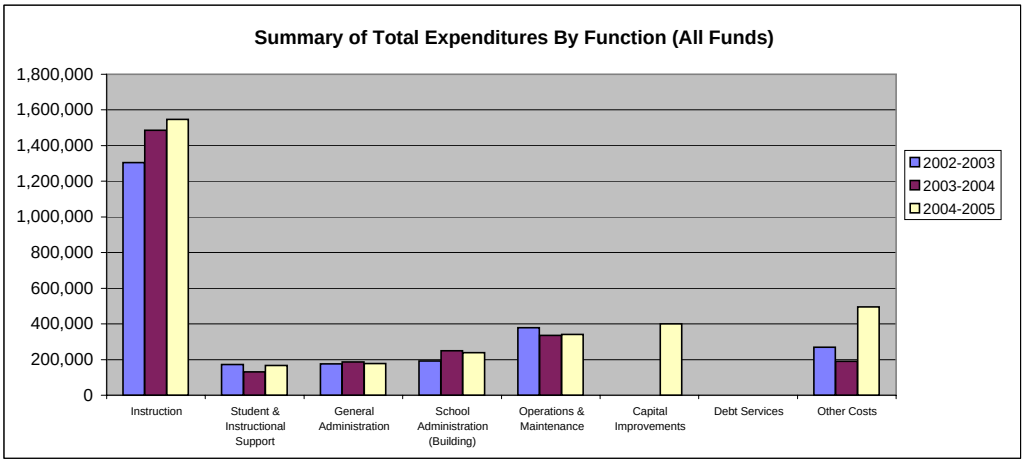
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,303,993	52%	1,485,074	58%	14%	1,546,507	46%	4%
Student & Instructional Support	172,123	7%	130,320	5%	-24%	167,446	5%	28%
General Administration	175,130	7%	185,777	7%	6%	177,000	5%	-5%
School Administration (Building)	192,812	8%	249,868	10%	30%	239,000	7%	-4%
Operations & Maintenance	378,675	15%	336,329	13%	-11%	340,250	10%	1%
Capital Improvements	0	0%	0	0%	0%	400,000	12%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	269,755	11%	189,866	7%	-30%	494,900	15%	161%
Total Expenditures	2,492,488	100%	2,577,234	100%	3%	3,365,103	100%	31%
Amount per Pupil	$8,966		$9,139		2%	$13,222		45%

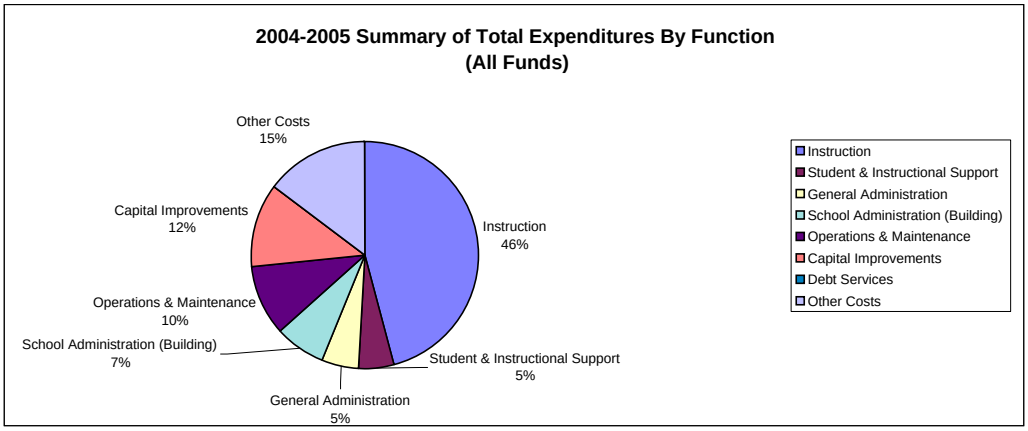
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

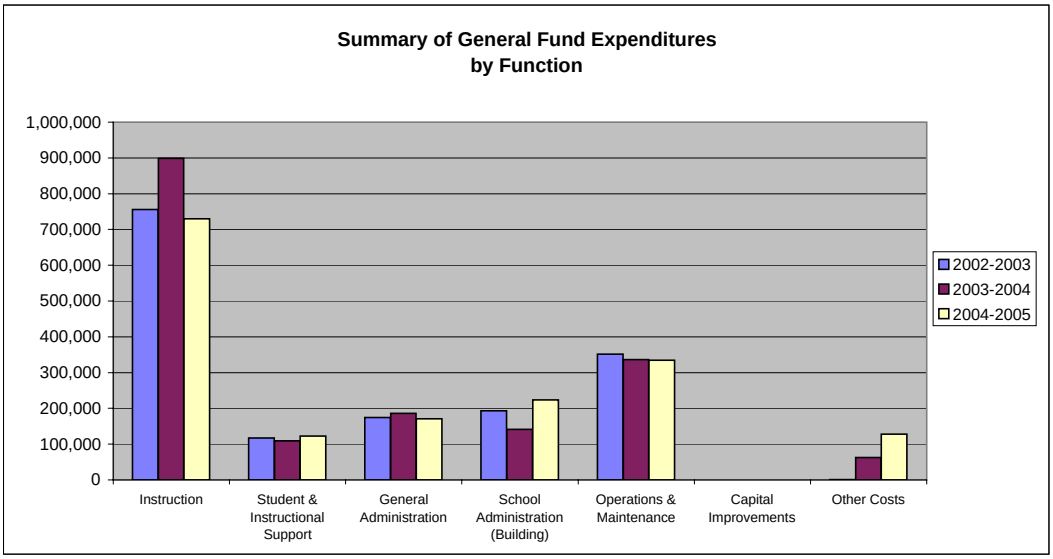


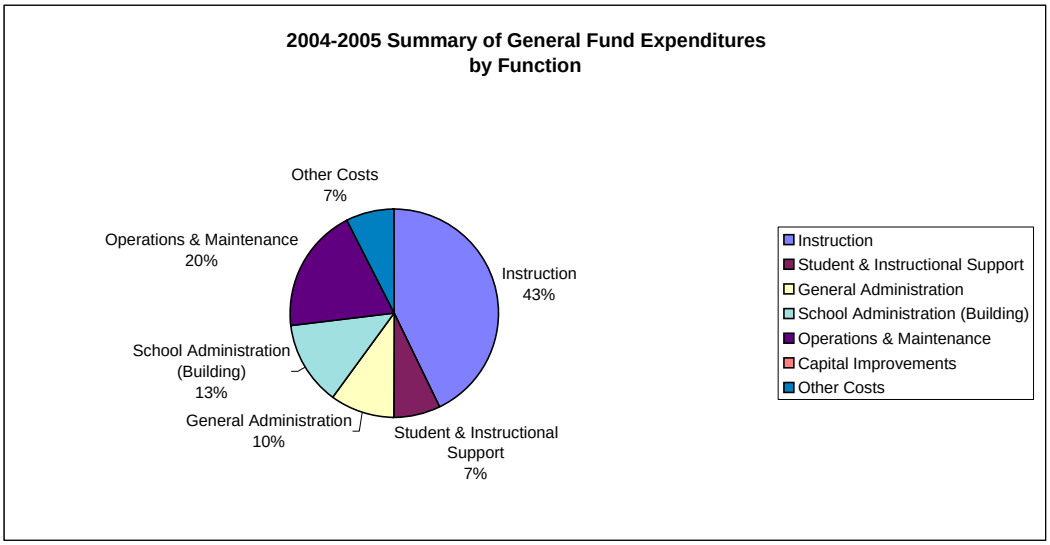


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	755,403	47%	899,093	52%	19%	730,219	43%	-19%
Student & Instructional Support	117,128	7%	109,018	6%	-7%	122,550	7%	12%
General Administration	174,130	11%	185,777	11%	7%	171,000	10%	-8%
School Administration (Building)	192,812	12%	141,592	8%	-27%	224,000	13%	58%
Operations & Maintenance	351,763	22%	336,262	19%	-4%	334,250	20%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	500	0%	62,437	4%	12387%	127,500	7%	104%
Total Expenditures	1,591,736	100%	1,734,179	100%	9%	1,709,519	100%	-1%
Amount per Pupil	$5,726		$6,150		7%	$6,717		9%

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

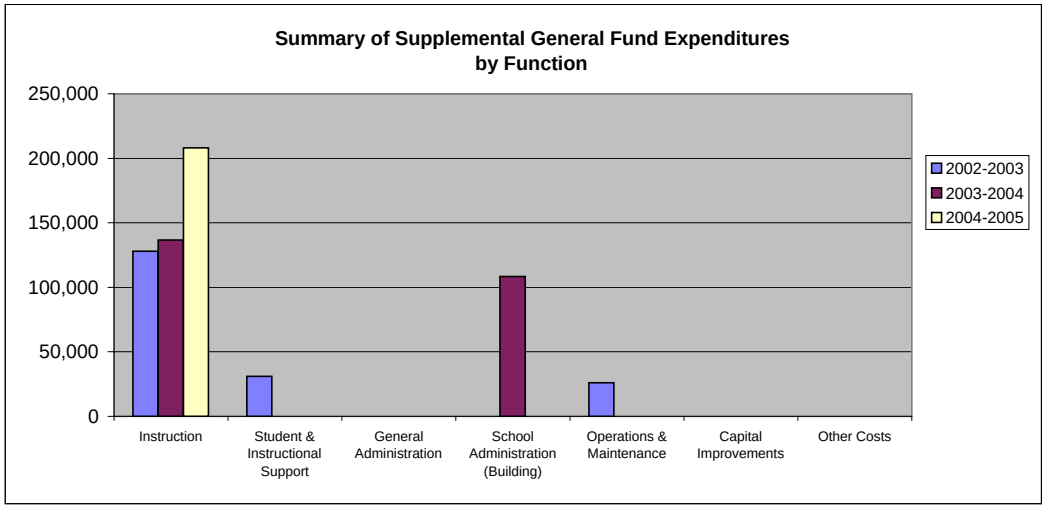


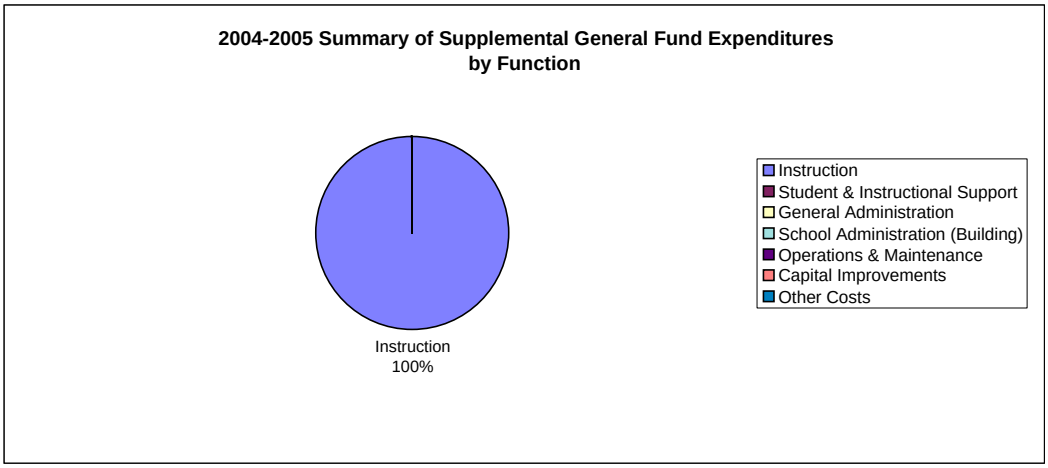


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	127,949	69%	136,724	56%	7%	208,000	100%	52%
Student & Instructional Support	31,009	17%	0	0%	-100%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	108,276	44%	0%	0	0%	-100%
Operations & Maintenance	26,042	14%	0	0%	-100%	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	185,000	100%	245,000	100%	32%	208,000	100%	-15%
Amount per Pupil	$665		$869		31%	$817		-6%

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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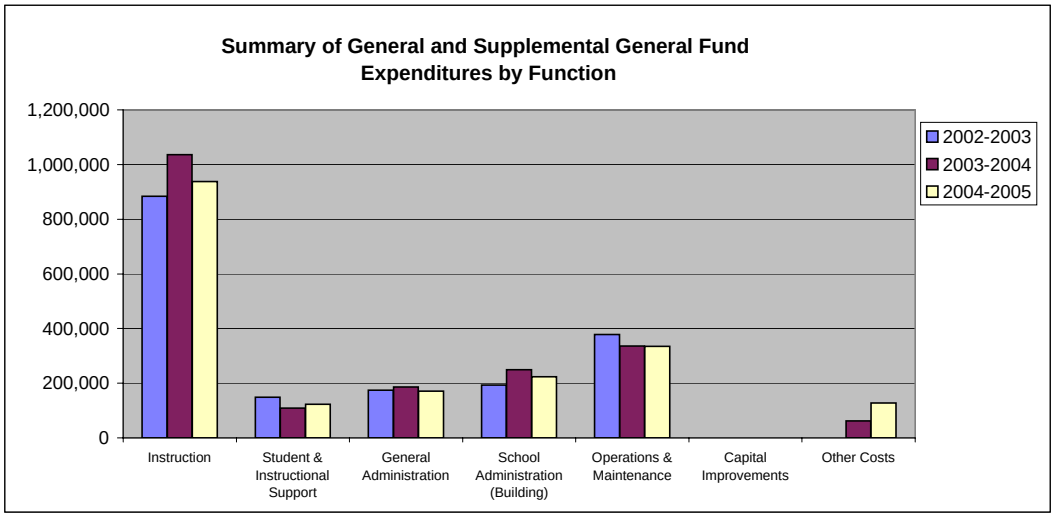
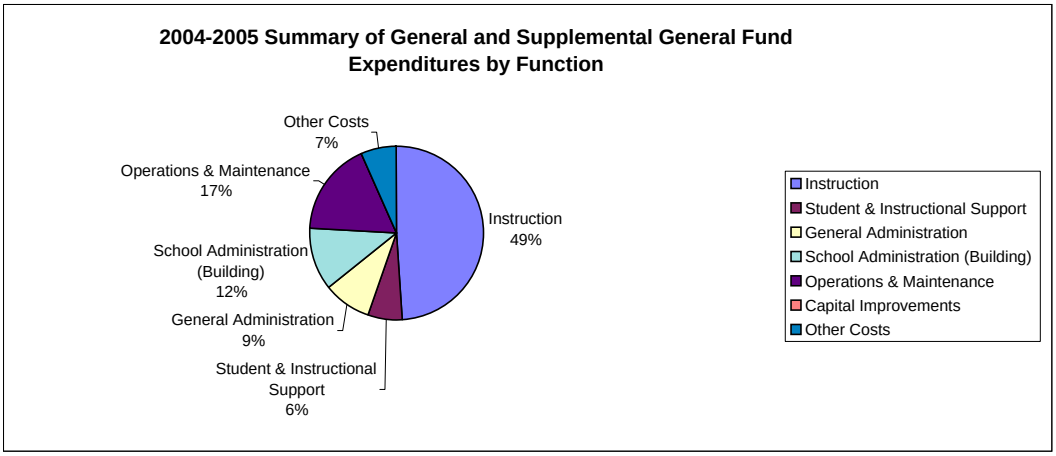
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	883,352	50%	1,035,817	52%	17%	938,219	49%	-9%
Student & Instructional Support	148,137	8%	109,018	6%	-26%	122,550	6%	12%
General Administration	174,130	10%	185,777	9%	7%	171,000	9%	-8%
School Administration (Building)	192,812	11%	249,868	13%	30%	224,000	12%	-10%
Operations & Maintenance	377,805	21%	336,262	17%	-11%	334,250	17%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	500	0%	62,437	3%	12387%	127,500	7%	104%
Total Expenditures	1,776,736	100%	1,979,179	100%	11%	1,917,519	100%	-3%
Amount per Pupil	$6,391		$7,018		10%	$7,534		7%

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.

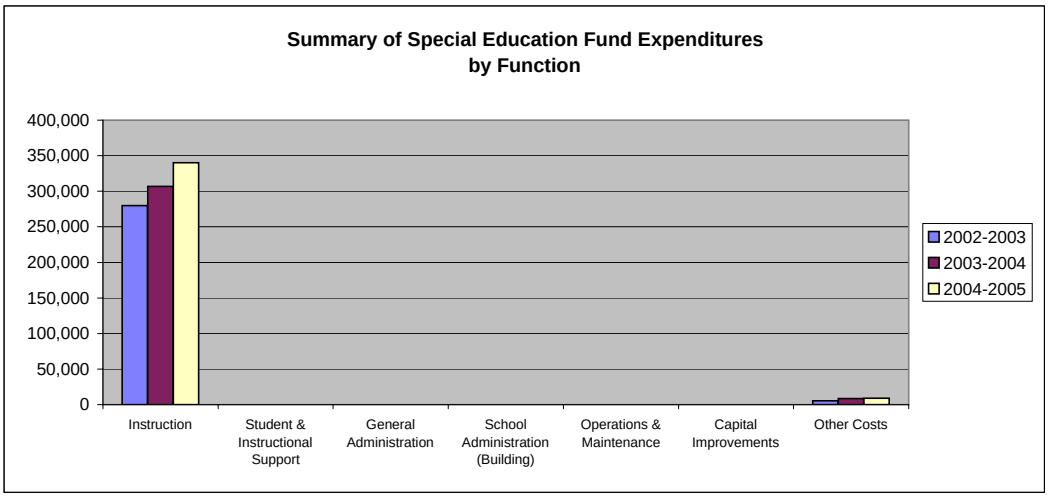


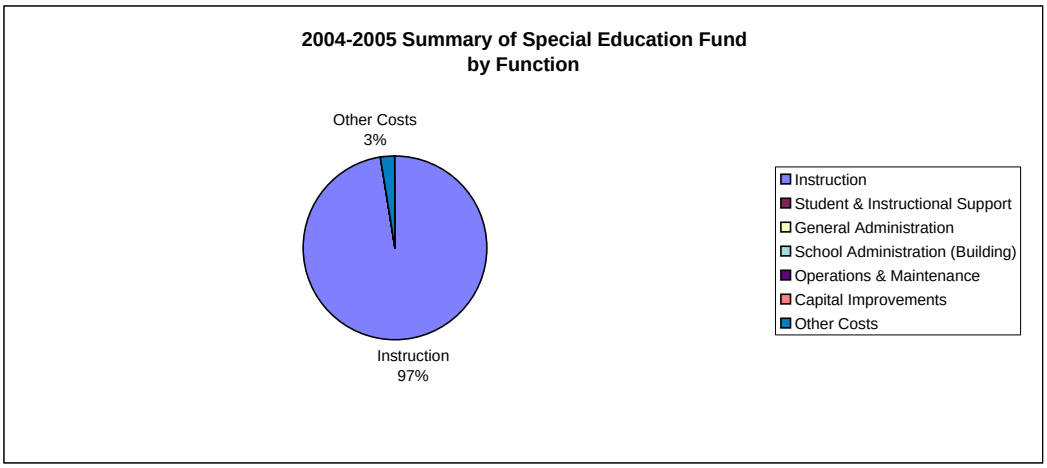


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	279,910	98%	306,733	97%	10%	340,000	97%	11%
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	5,362	2%	8,370	3%	56%	8,900	3%	6%
Total Expenditures	285,272	100%	315,103	100%	10%	348,900	100%	11%
Amount per Pupil	$1,026		$1,117		9%	$1,371		23%

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.)

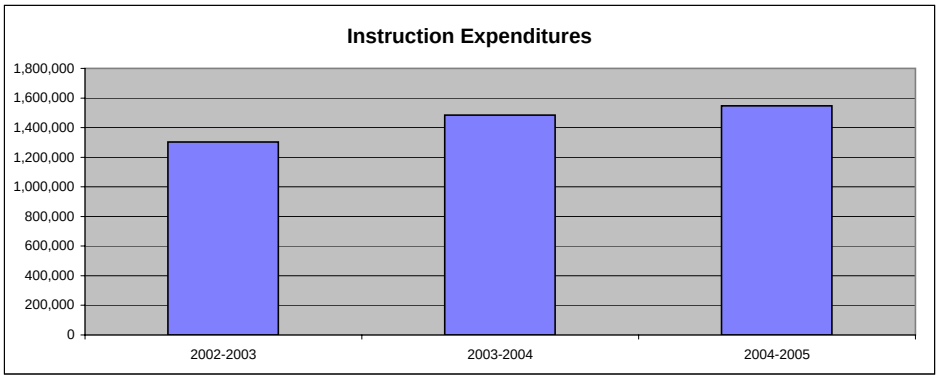


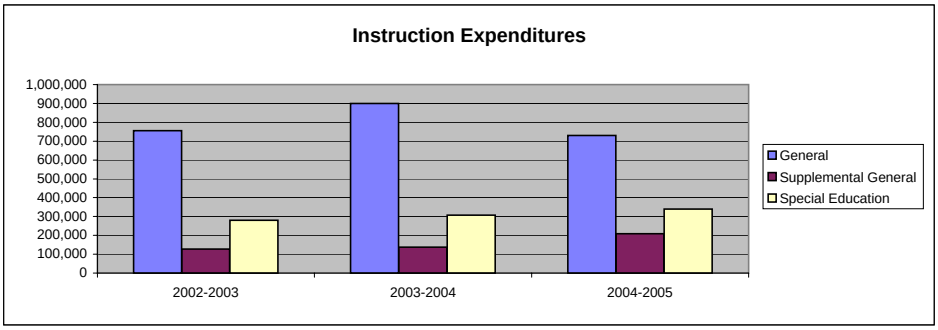


USD# 425

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	755,403		899,093	19%		730,219	-19%
Federal Funds	45,740		56,320	23%		44,623	-21%
Supplemental General	127,949		136,724	7%		208,000	52%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		61,665	0%
Driver Education	3,981		0	-100%		10,000	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	279,910		306,733	10%		340,000	11%
Technology Education	0						
Transportation	0						
Vocational Education	91,010		49,080	-46%		75,000	53%
Gifts/Grants	0		0	0%		5,000	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						72,000	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		37,124	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	1,303,993		1,485,074	14%		1,546,507	4%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	4,691		5,266	12%		6,077	15%
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	1,303,993		1,485,074	14%		1,546,507	4%





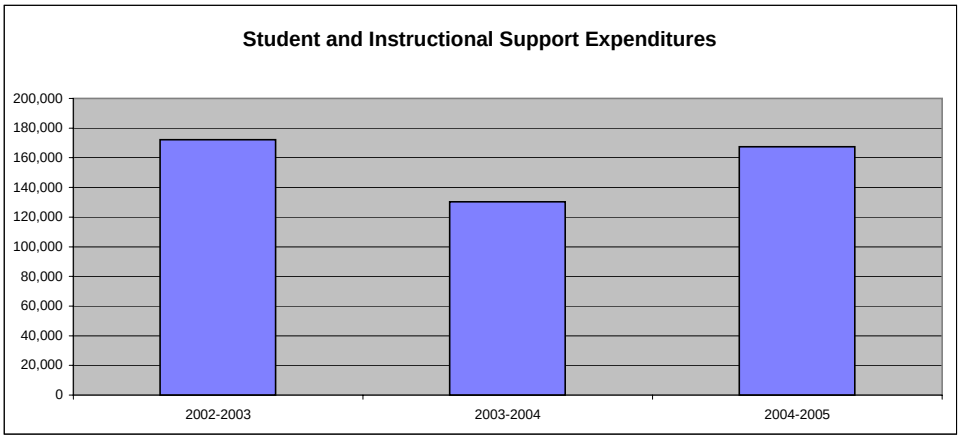
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	117,128		109,018	-7%		122,550	12%
Federal Funds	8,056		11,593	44%		13,758	19%
Supplemental General	31,009		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		5,000	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	10,730		4,509	-58%		17,803	295%
Parent Education Program	5,200		5,200	0%		5,200	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						3,135	
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	172,123		130,320	-24%		167,446	28%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	619		462	-25%		658	42%
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	172,123		130,320	-24%		167,446	28%
Amount per Pupil	$633		$485	-23%		$658	36%



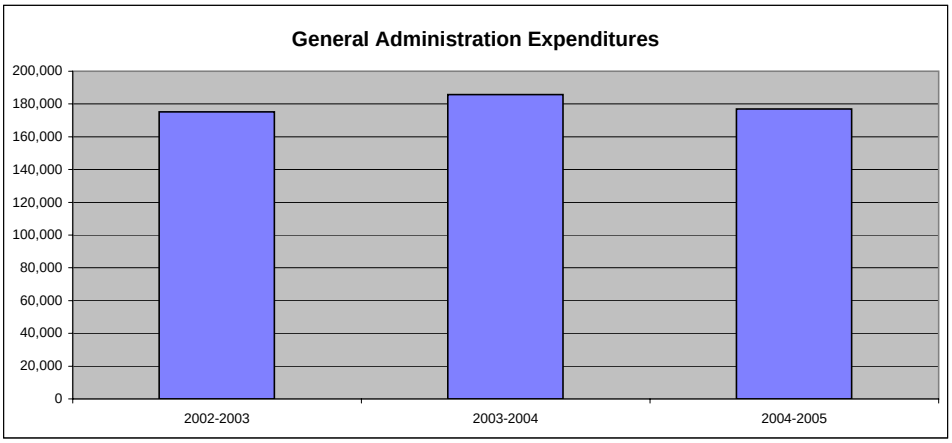
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	174,130		185,777	7%		171,000	-8%
Federal Funds	1,000		0	-100%		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 Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						6,000	
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	175,130		185,777	6%		177,000	-5%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	630		659	5%		695	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	175,130		185,777	6%		177,000	-5%



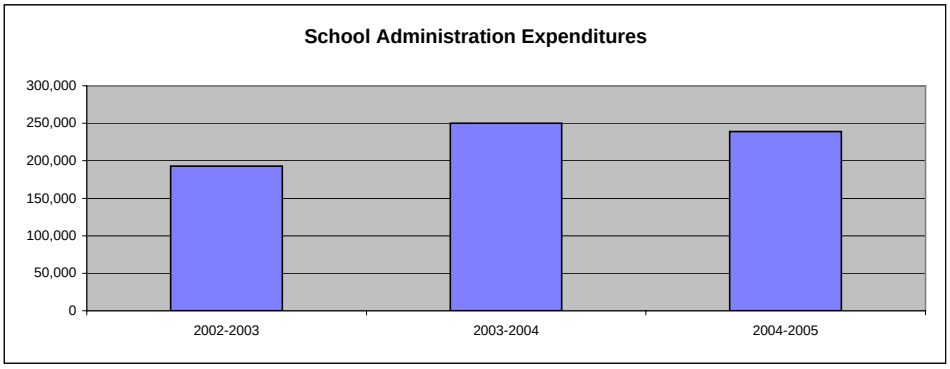
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	192,812		141,592	-27%		224,000	58%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		108,276	0%		0	-100%
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 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						15,000	
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	192,812		249,868	30%		239,000	-4%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	694		886	28%		939	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	192,812		249,868	30%		239,000	-4%



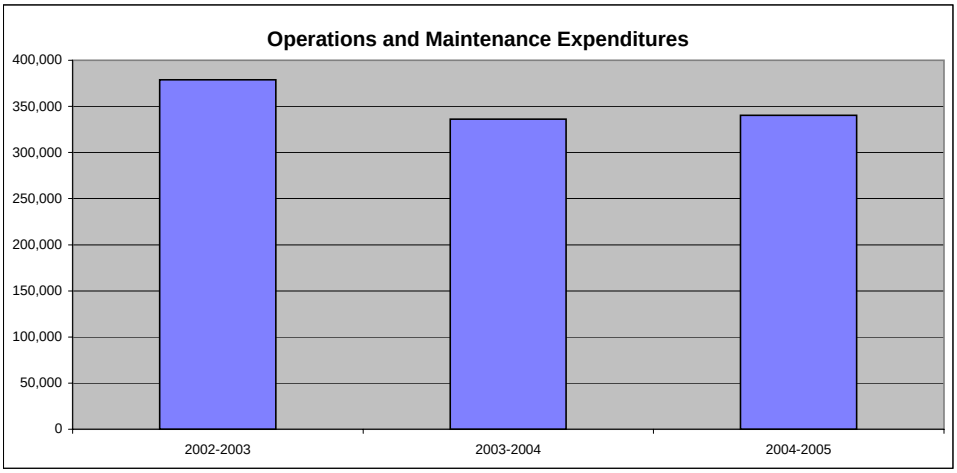
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	351,763		336,262	-4%		334,250	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	26,042		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	870		67	-92%		0	-100%
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						6,000	
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	378,675		336,329	-11%		340,250	1%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	1,362		1,193	-12%		1,337	12%
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	378,675		336,329	-11%		340,250	1%



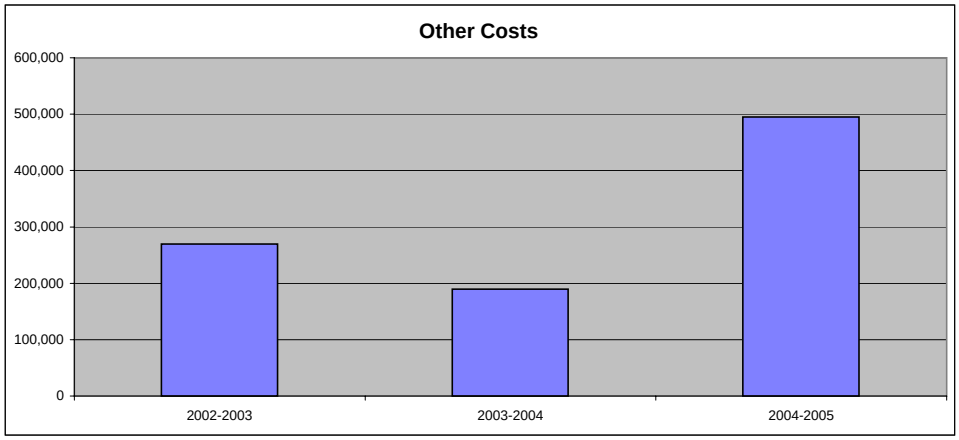
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	500		62,437	12387%		127,500	104%
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%		150,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	130,268		119,059	-9%		198,500	67%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	5,362		8,370	56%		8,900	6%
Technology Education	0						
Transportation	133,625						
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						10,000	
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	269,755		189,866	-30%		494,900	161%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	970		673	-31%		1,945	189%
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	269,755		189,866	-30%		494,900	161%



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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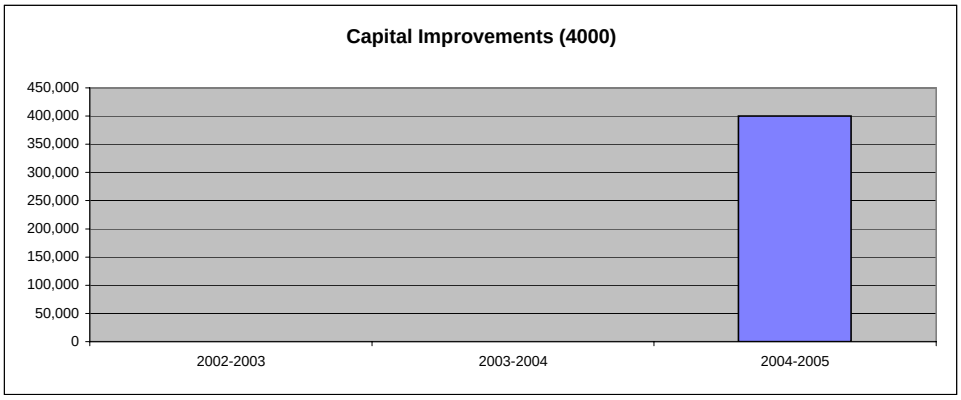
Capital Improvements Expenditures (4000)

	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	0		0	0%		400,000	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	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		400,000	0%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	0		0	0%		1,572	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%		400,000	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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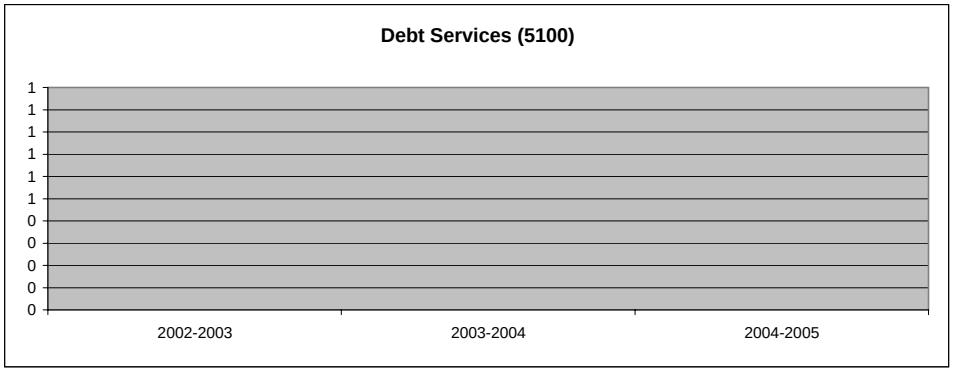
Debt Services Expenditures (5100)

	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%		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)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	0		0	0%		0	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



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

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

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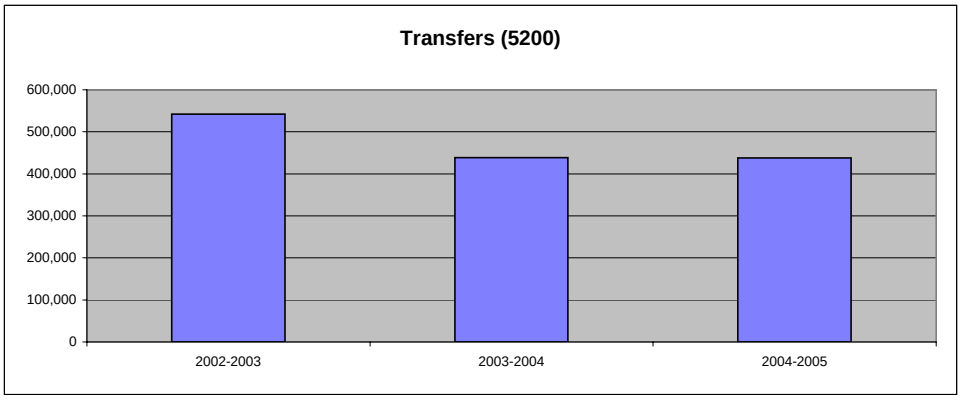
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	541,862		438,239	-19%		437,536	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						
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	541,862		438,239	-19%		437,536	0%
Enrollment (FTE)*	278.0		282.0	1%		254.5	-10%
Amount per Pupil	1,949		1,554	-20%		1,719	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	541,862		438,239	-19%		437,536	0%



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

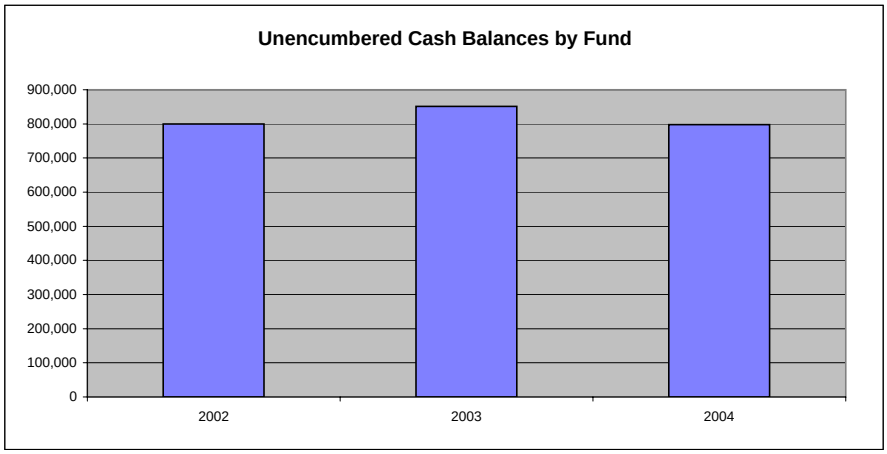
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 425

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	0	0
Federal Funds	7,476	20,642	10,660
Supplemental General	16,814	12,892	8,046
Bilingual Education	0	0	0
Capital Outlay	452,459	485,115	571,665
Driver Training	10,119	6,374	7,987
Extraordinary School Program	0	0	0
Food Service	41,032	43,177	38,861
Professional Development	30,735	21,812	17,803
Parent Education Program	5,200	5,200	2,600
Summer School	0	0	0
Special Education	135,645	134,712	140,181
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	72,926	82,017	
Text Book & Student Material	27,712	39,360	
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	800,118	851,301	797,803
Enrollment (FTE)*	278.0	282.0	254.5
Amount per Pupil	2,878	3,019	3,135
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	800,118	851,301	797,803



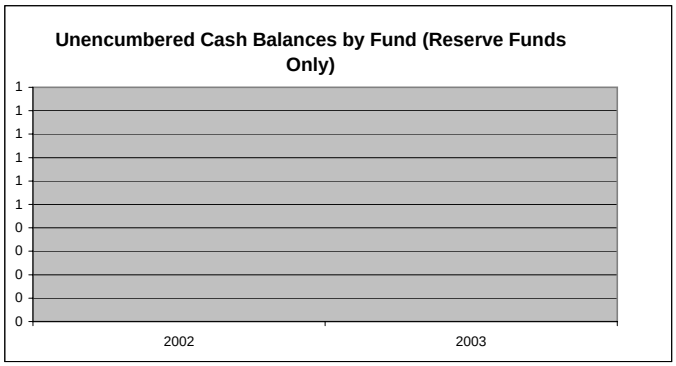
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

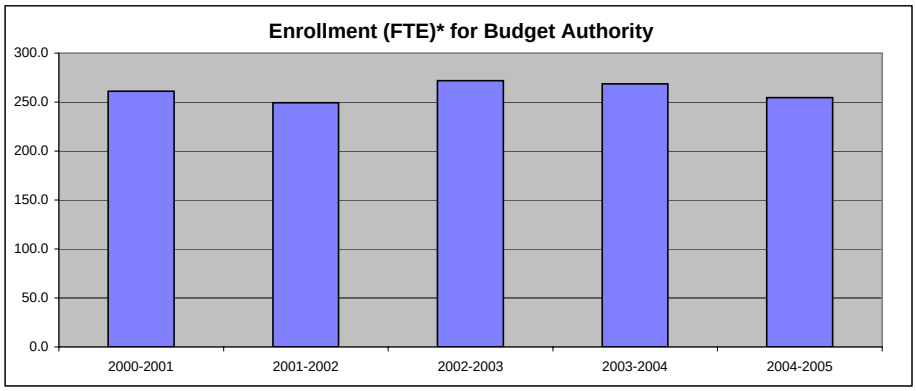


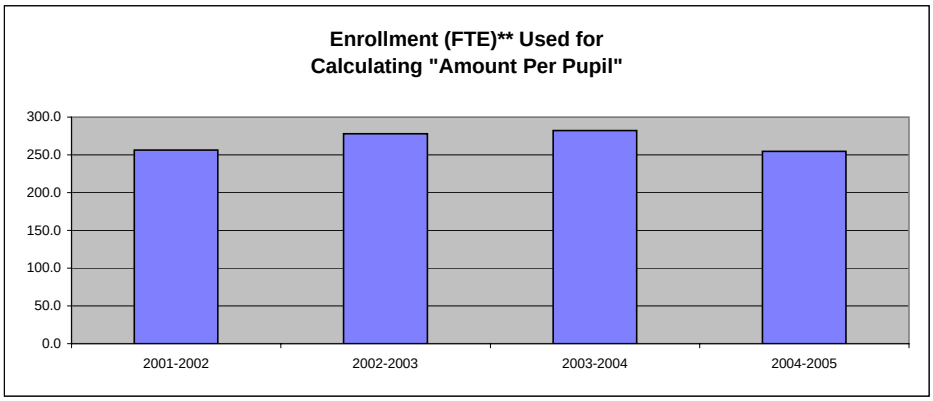
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

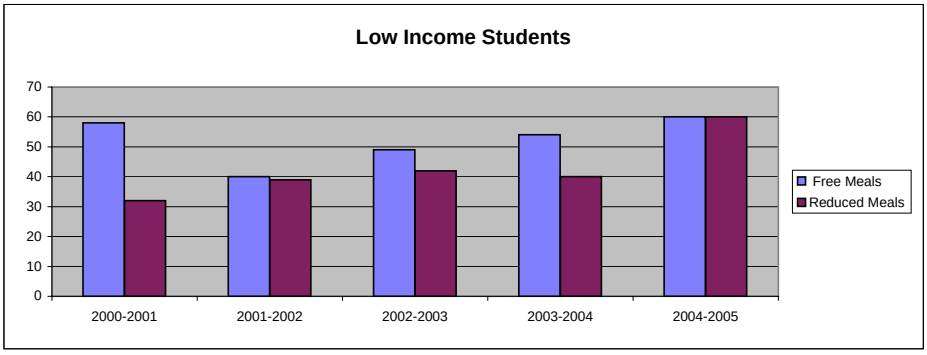
USD# 425

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)*	261.0	249.5	-4%	272.0	9%	268.5	-1%	254.5	-5%
Enrollment (FTE)**	**N/A**	256.5		278.0	8%	282.0	1%	254.5	-10%
Number of Students - Free Meals	58	40	-31%	49	23%	54	10%	60	11%
Number of Students - Reduced Meals	32	39	22%	42	8%	40	-5%	60	50%





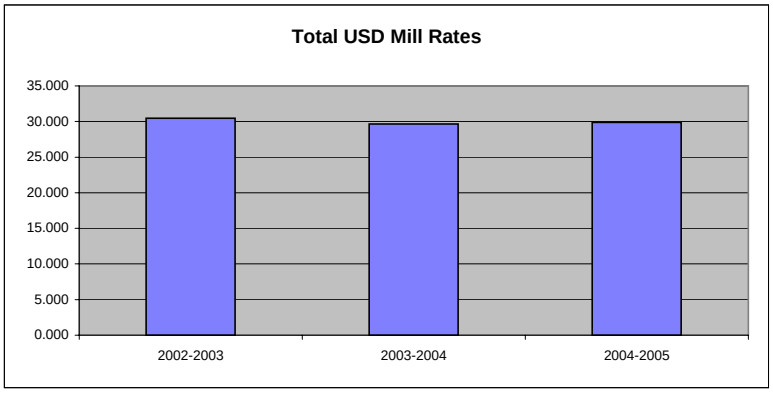


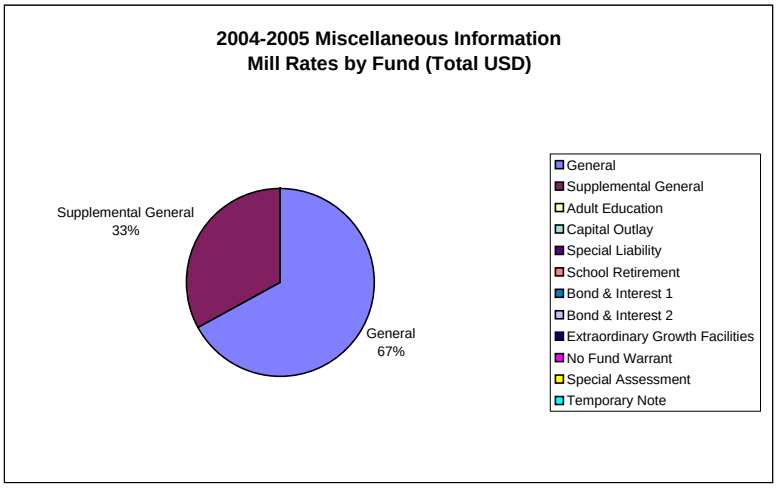
*FTE for state aid and budget authority purposes for general fund.

** 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.

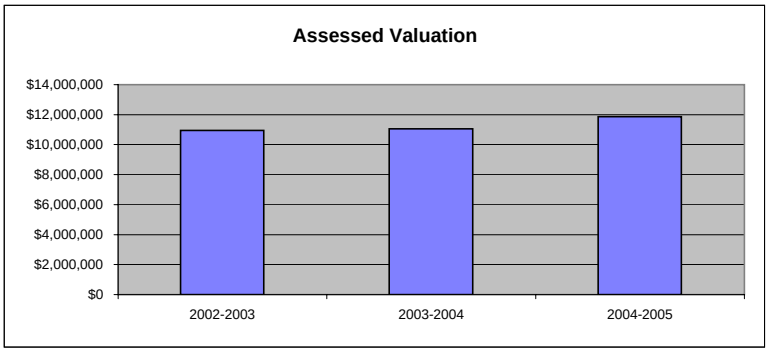
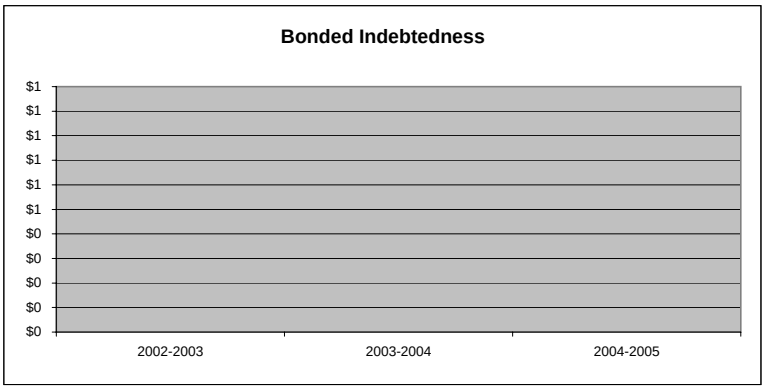
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	10.480	9.665	9.864
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**30.480**	**29.665**	**29.864**
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

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$10,945,429	$11,060,458	$11,874,400
Bonded Indebtedness	$0	$0	$0