Budget Profile
2005-2006

CLAY COUNTY PUBLIC SCHOOLS

USD 379

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)

2005-2006 Budget General Information
USD #: 379

Introduction

Clay County Unified School District No. 379 is a public school district serving the people of Clay County, Kansas, and the surrounding area. It is the mission of the district to assure the opportunity for a student to develop to the highest possible level of success in enabling each person to become a coping, productive, and contributing member of our society. This mission is to be the focus of elected board members, the administration and the instructional and support staff of our district.

Highways and access to larger metropolitan areas and recreational areas play a key role in the economic vitality of a community. Clay County is blessed with many of these assets. Two major highways run through Clay County. These are key arteries that can serve to maintain and stimulate new business opportunities for travelers and transportation.

Clay County is close in proximity to several key attractions. The county is less than an hour drive from Kansas State University, which is a key asset. Not only does Manhattan provide employment opportunities for those who live in Clay County, but it also provides entertainment and educational opportunities. With the national rise of the both the football and women's basketball programs, Clay County has the ability to offer a small town atmosphere close to a nationally known college sports town. Additionally, K-State offers important educational opportunities to the residents of Clay County through on-campus or outreach programs. Clay County is also within convenient driving distance to Junction City and Fort Riley; both of these cities provide additional employment opportunities to Clay County residents. Milford Lake, with a national reputation for outstanding fishing and being a host for a national fishing tournament this summer, offers unique untapped opportunities for Clay County.

Board Members

Jeff Cannizzo.....President
Jean Frigon..... Vice President
Mike Crimmins .....Member
Steve Debenham.....Member
Brad Mason .....Member
Tom Roth .....Member
Andrew Auld.....Member

Key Staff

Mr. Mike Folks.....Superintendent of Schools
Tim McFarland .....Director of School Improvement
Edwin Koehler..... Director of Special Education
Lynn Ruthstrom..... Clerk of the Board
Andrew Lane ..... Director of Technology
David Smith.....Director of Transportation
Preston Buckland.....Maintenance Coordinator
Rose Landis .....Director of Food Service

The District's Accomplishments and Challenges

Accomplishments: Students achieve at high levels in Clay County Schools. There is high student involvement in extra-curricular activities. There is strong community support for good schools. Clay County has many assets that provide opportunities for economic development and the enhancement of community life. Multi-age grouping and small schools have positive effects in the cognitive and affective realms, including high student achievement. Many of our buildings have met the "Standard of Excellence in Kansas Assessments." A countywide school district like U.S.D. 379 avoids some of the challenges of district consolidation that are facing other districts in Kansas.

The district has evaluated its technology infrastructure and is in the process of bringing it up to date. When the plan is completely implemented it will meet the district's needs for several years. The Interactive Television Rooms have been updated through grants, which will allow the district to communicate with schools throughout the state of Kansas and the world.

The district implemented a budget process which provides more community input into the budget development. Through this process the district was able to reduce 360,000 from the 2004-2005 budget. Part of this was accomplished by closing the Morganville Elementary School for the 2005-2006 school year. The reductions were needed because of the significant loss of students from 2003-2004 school term to the 2004-2005. Currently, an FTE Instructional Building Budget is used throughout the district. New leadership for 2005-2006 school year initiated this change.

Challenges: Since the 1995-96 school year, total enrollment in the district has declined by approximately 350 students. This decrease in the number of students has resulted in a loss of state funding for U.S.D. 379 schools, which in turn necessitated an increase in the local option budget from $0 in 1995-96 to $1,947,856 in 2005-2006 school year. Part of the increase in the local option budget were the result of the board of education's decision to include $250,000 of capital expenditures to this budget. This allows the district to receive state aid for a percentage of these expenditures.

These financial concerns coupled with the desire to provide a quality education for all students has created a dilemma for Clay County U.S.D. 379 schools. The district supports seven attendance centers. Four attendance centers are located in the town of Clay Center: Garfield Elementary, Lincoln Elementary, Clay Center Community Middle School, and Clay Center Community High School. Three attendance centers are located in what citizens referred to as "outlaying" communities: Longford Elementary, Wakefield Elementary, and Wakefield High School. These schools are situated within 15 to 25 miles of Clay Center. The district's unique configuration requires resources to be stretched across the three communities and complicates decision-making about equitable resource allocation.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   USD #379 – Clay County originally piloted the Data Team fund accounting software in the early 80's. As part of the pilot project fund accounting codes were established to meet the needs of USD #379. Eventually, the Kansas State Department of Education established a uniform coding system that was only used in part by USD #379 until FY03. As a result of the full implementation of appropriate codes from the Kansas Accounting handbook for Unified School Districts (2002) changes in accounting procedures resulted in the appearance of significant increases in spending in areas such as Other Costs. Increases in capital expenditures were primarily the result of mandatory capital improvements at the Clay Center Community Middle School resulting from excessive insurance claims due to the quality of the original construction. Other capital expenditures including furnishing for building improvements and additions as well as a large technology purchase accounted for additional increases in capital expenditures.
   Cash balances have been maintained or increased to soften the impact of continued declining enrollment and educational under-funding from the legislature. The district believes cash balances will be significantly depleted over the next two to three years in order to meet higher educational standards and maintain existing programs in the current economic environment.

2. Summary of General Fund Expenditures by Function

   The percentages shown in the budget continue to reflect a major expenditure of 1.7 million dollars for capital improvements because of the McKinley fire and anticipated expenditures to replace this facility. Additionally, legislative action has allowed for an increase of staff salaries and classroom supplies and equipment.

3. Summary of Supplemental General Fund Expenditures by Function

   The increase in these expenditures was the result of some major increases in fixed costs.

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

5. Summary of Special Education Fund by Function

6. Instruction Expenditures (1000)

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

8. General Administration Expenditures (2300)

9. School Administration Expenditures (2400)

10. Operations and Maintenance Expenditures (2600)

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

12. Capital Improvements (4000)

13. Debt Services (5000)

14. Miscellaneous Information Unencumbered Cash Balance by Fund

15. Reserve Funds Unencumbered Cash Balance

16. Other Information - FTE

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

Summary of Total Expenditures By Function
(All Funds)

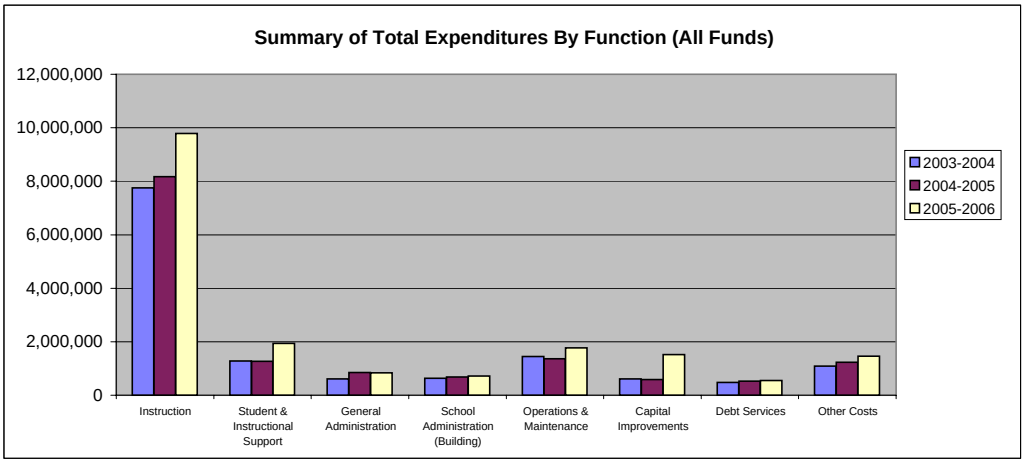
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	7,756,316	56%	8,168,477	56%	5%	9,787,290	53%	20%
Student & Instructional Support	1,282,036	9%	1,264,077	9%	-1%	1,939,665	10%	53%
General Administration	615,316	4%	847,320	6%	38%	842,166	5%	-1%
School Administration (Building)	633,303	5%	683,691	5%	8%	722,731	4%	6%
Operations & Maintenance	1,446,077	10%	1,363,688	9%	-6%	1,764,883	9%	29%
Capital Improvements	612,996	4%	589,013	4%	-4%	1,521,463	8%	158%
Debt Services	481,560	3%	527,860	4%	10%	545,833	3%	3%
Other Costs	1,084,442	8%	1,230,727	8%	13%	1,454,567	8%	18%
Total Expenditures	13,912,046	100%	14,674,853	100%	5%	18,578,598	100%	27%
Amount per Pupil	$9,259		$10,349		12%	$13,139		27%

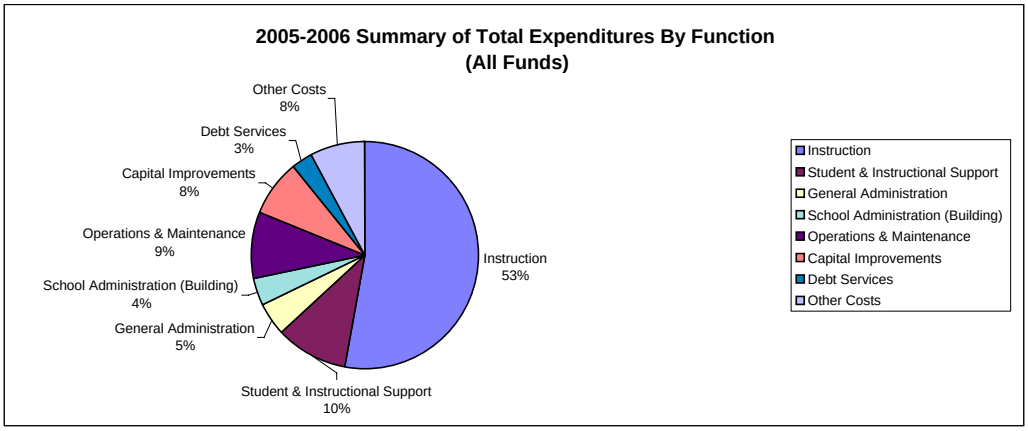
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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

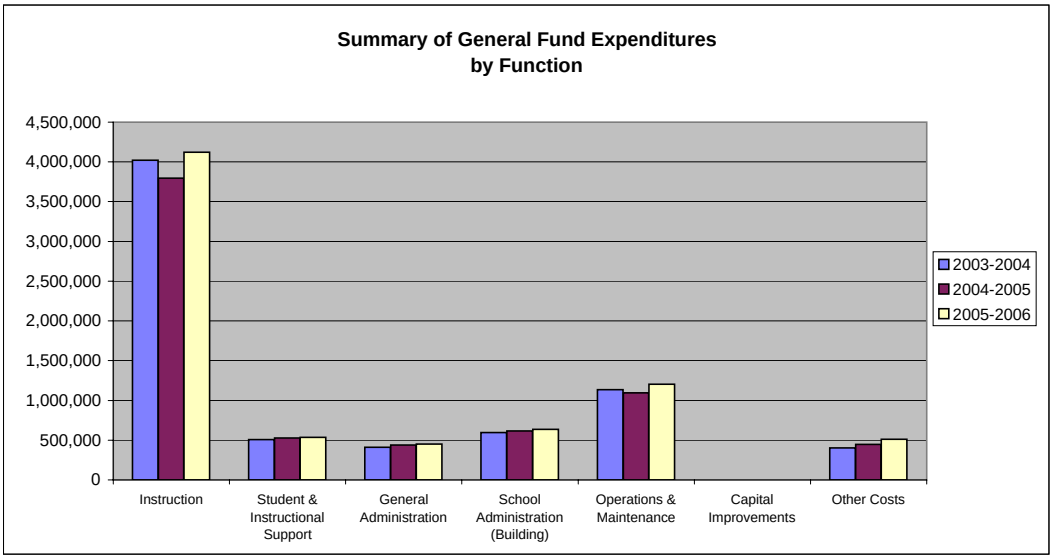


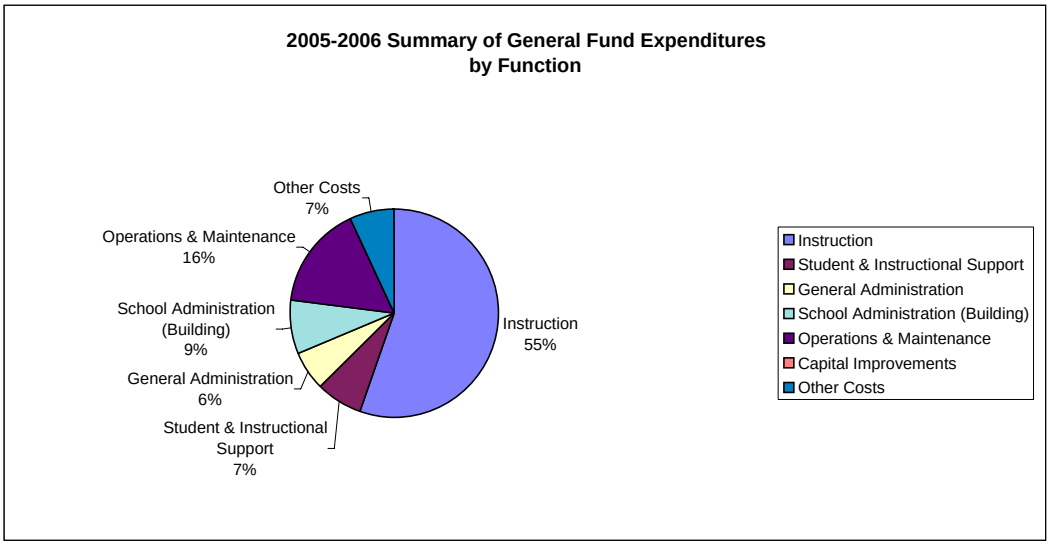


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	4,021,294	57%	3,793,678	55%	-6%	4,121,291	55%	9%
Student & Instructional Support	507,825	7%	526,610	8%	4%	536,241	7%	2%
General Administration	409,912	6%	439,815	6%	7%	451,218	6%	3%
School Administration (Building)	595,665	8%	617,009	9%	4%	635,621	9%	3%
Operations & Maintenance	1,136,106	16%	1,094,804	16%	-4%	1,201,883	16%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	402,082	6%	446,818	6%	11%	512,017	7%	15%
Total Expenditures	7,072,884	100%	6,918,734	100%	-2%	7,458,271	100%	8%
Amount per Pupil	$4,707		$4,879		4%	$5,275		8%

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

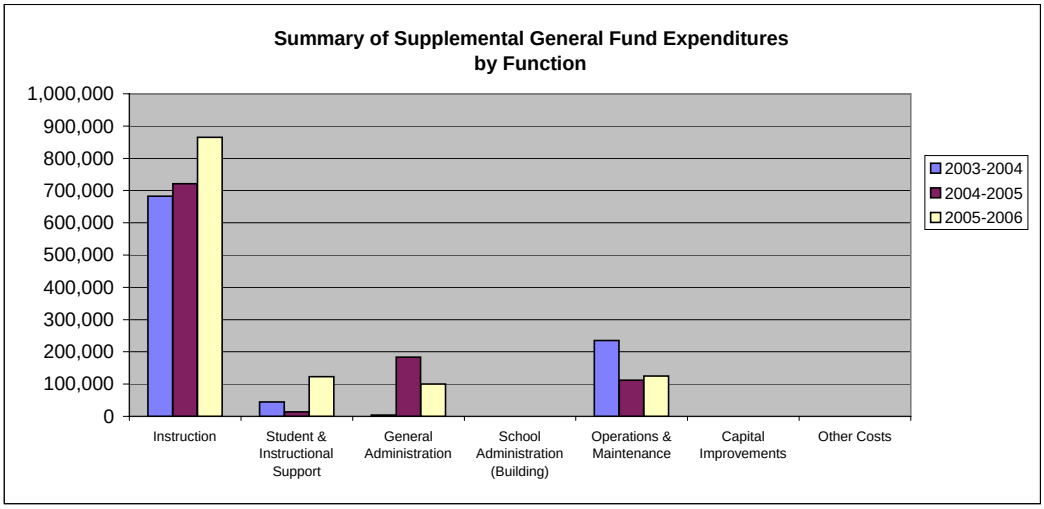


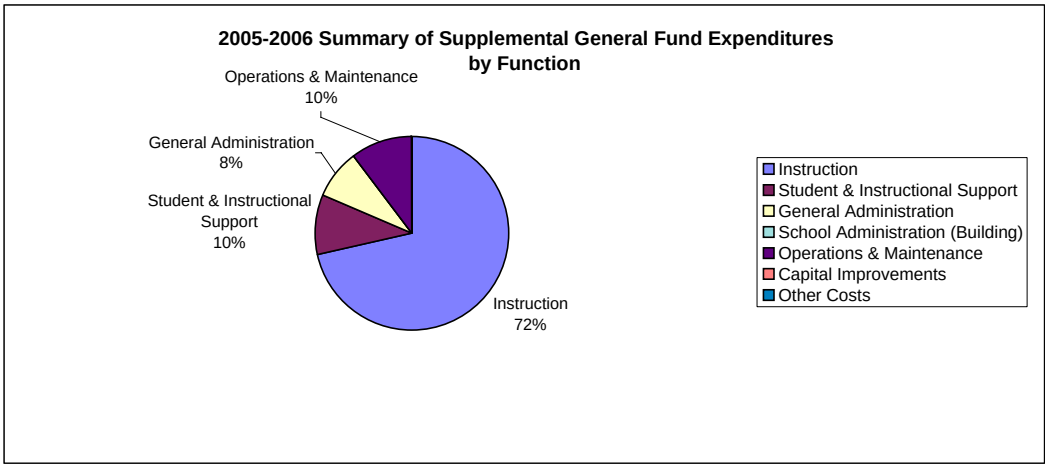


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	682,205	71%	720,977	70%	6%	865,000	71%	20%
Student & Instructional Support	44,894	5%	14,304	1%	-68%	122,856	10%	759%
General Administration	3,813	0%	183,853	18%	4722%	100,000	8%	-46%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	235,231	24%	112,238	11%	-52%	125,000	10%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	966,143	100%	1,031,372	100%	7%	1,212,856	100%	18%
Amount per Pupil	$643		$727		13%	$858		18%

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



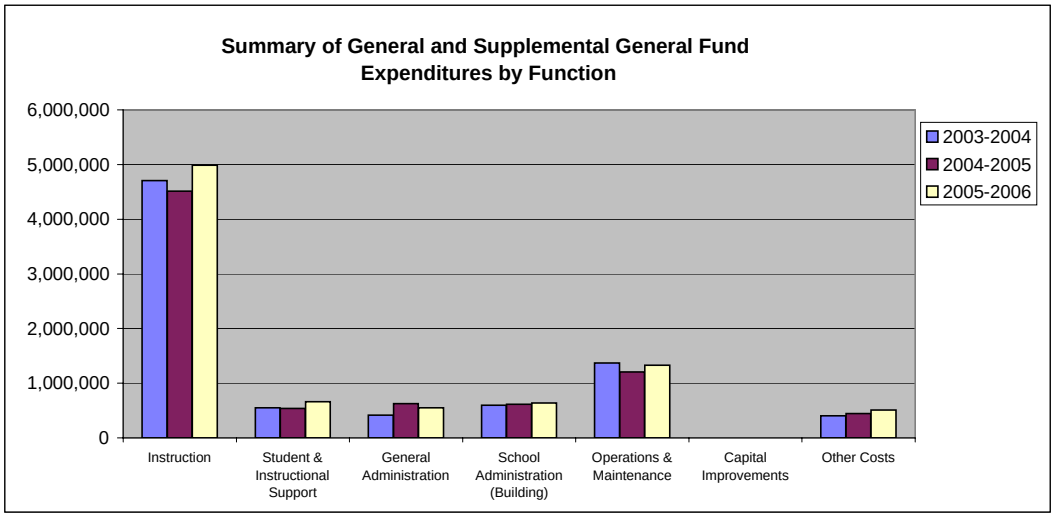


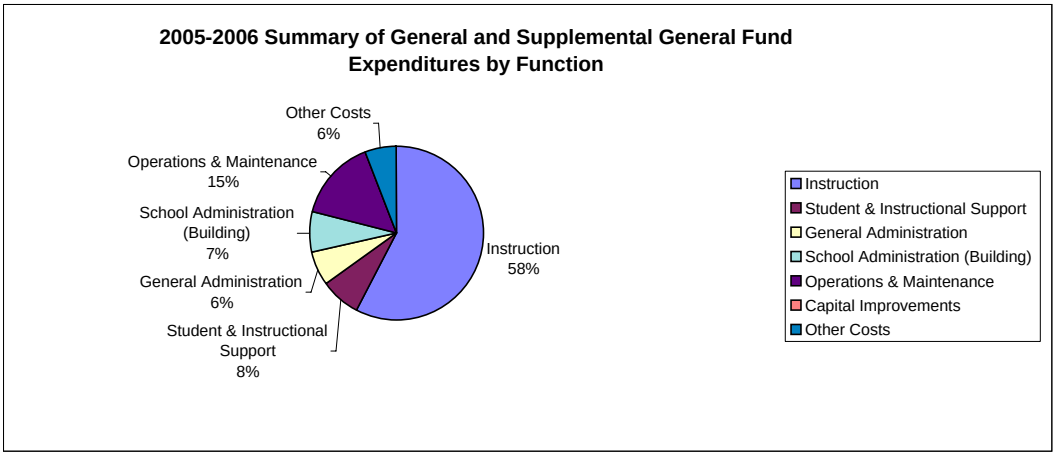
USD# 379

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	4,703,499	59%	4,514,655	57%	-4%	4,986,291	58%	10%
Student & Instructional Support	552,719	7%	540,914	7%	-2%	659,097	8%	22%
General Administration	413,725	5%	623,668	8%	51%	551,218	6%	-12%
School Administration (Building)	595,665	7%	617,009	8%	4%	635,621	7%	3%
Operations & Maintenance	1,371,337	17%	1,207,042	15%	-12%	1,326,883	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	402,082	5%	446,818	6%	11%	512,017	6%	15%
Total Expenditures	8,039,027	100%	7,950,106	100%	-1%	8,671,127	100%	9%
Amount per Pupil	$5,350		$5,607		5%	$6,132		9%

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.

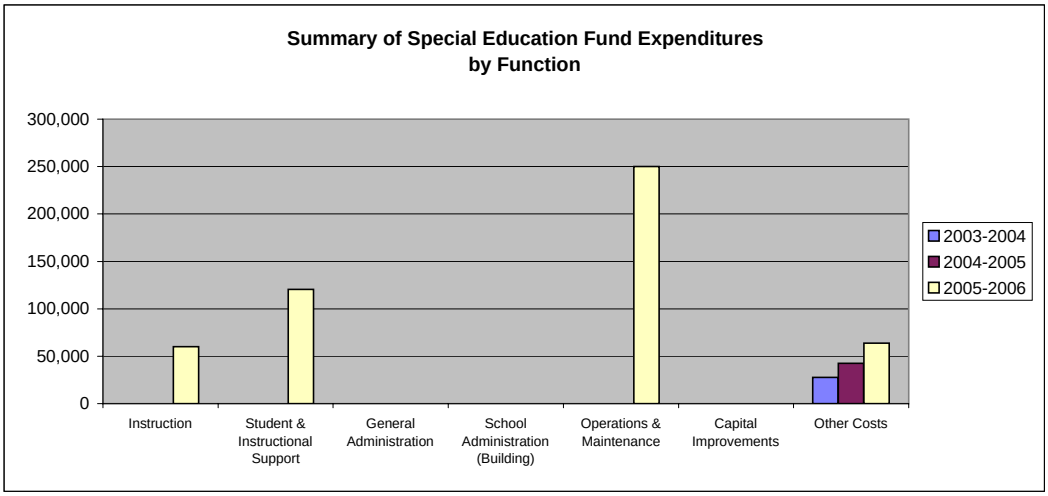


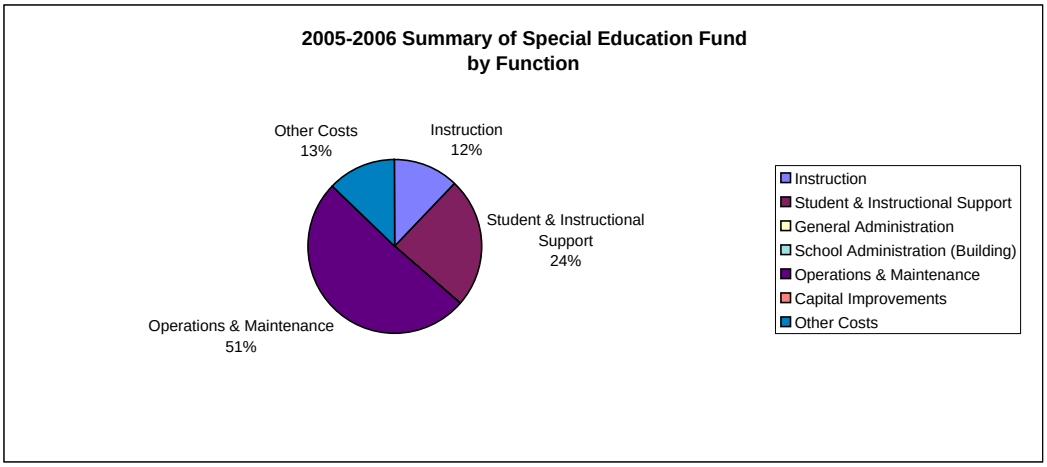


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	0	0%	0	0%	0%	60,000	12%	0%
Student & Instructional Support	0	0%	0	0%	0%	120,323	24%	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%	250,000	51%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	27,831	100%	42,451	100%	53%	63,662	13%	50%
Total Expenditures	27,831	100%	42,451	100%	53%	493,985	100%	1064%
Amount per Pupil	$19		$30		62%	$349		1067%

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.)

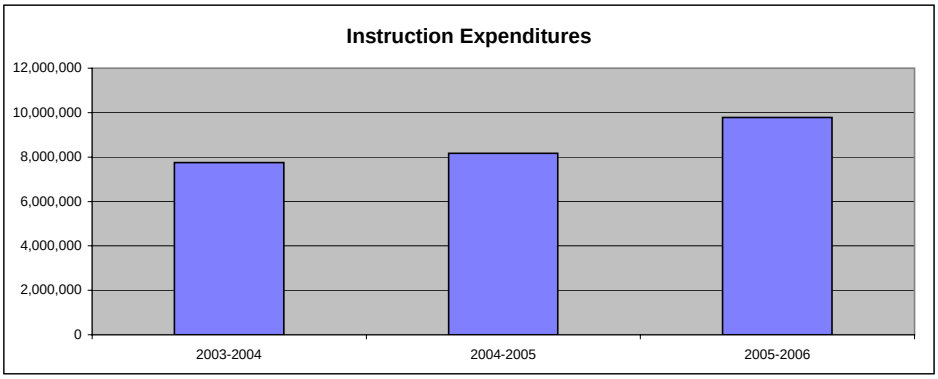


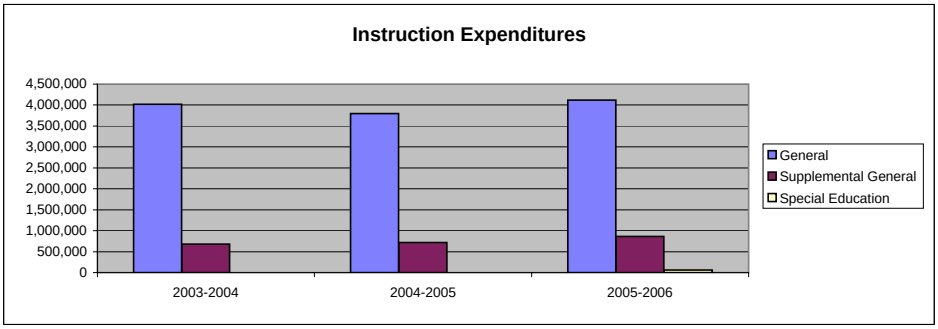


USD# 379

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	4,021,294		3,793,678	-6%		4,121,291	9%
Federal Funds	342,551		320,897	-6%		285,591	-11%
Supplemental General	682,205		720,977	6%		865,000	20%
At Risk (4yr Old)						0	
At Risk (K-12)						275,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	58,092		3,447	-94%		106,798	2998%
Driver Education	11,390		12,058	6%		35,600	195%
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	25,980		20,719	-20%		53,100	156%
Special Education	0		0	0%		60,000	0%
Vocational Education	325,234		282,462	-13%		302,198	7%
Gifts/Grants	11,827		1,475	-88%		0	-100%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			303,549			389,565	28%
Contingency Reserve	0		34,958	0%			
Text Book & Student Material	40,315		187,798	366%			
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	5,518,888		5,682,018	3%		6,494,143	14%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	3,673		4,007	9%		4,593	15%
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	2,237,428		2,486,459	11%		3,293,147	32%
TOTAL	7,756,316		8,168,477	5%		9,787,290	20%





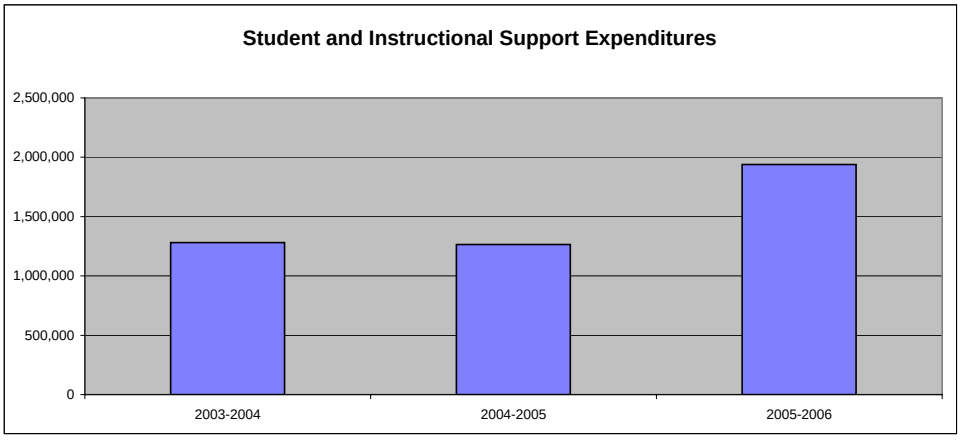
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	507,825		526,610	4%		536,241	2%
Federal Funds	6,596		6,591	0%		6,728	2%
Supplemental General	44,894		14,304	-68%		122,856	759%
At Risk (4yr Old)						0	
At Risk (K-12)						40,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	90,128		16,373	-82%		100,000	511%
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	33,116		38,750	17%		111,223	187%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		120,323	0%
Vocational Education	7,494		29,448	293%		47,802	62%
Gifts/Grants	2,122		0	-100%		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			39,593			71,237	80%
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	692,175		671,669	-3%		1,156,410	72%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	461		474	3%		818	73%
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	589,861		592,408	0%		783,255	32%
TOTAL	1,282,036		1,264,077	-1%		1,939,665	53%
Amount per Pupil	$901		$922	2%		$1,385	50%



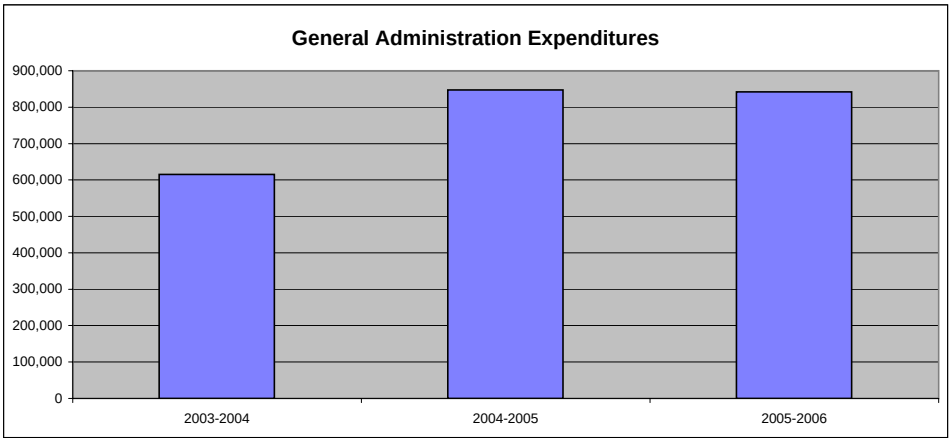
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	409,912		439,815	7%		451,218	3%
Federal Funds	31,677		24,786	-22%		5,650	-77%
Supplemental General	3,813		183,853	4722%		100,000	-46%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	17,619		2,328	-87%		50,000	2048%
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			17,597			21,400	22%
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	463,021		668,379	44%		628,268	-6%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	308		471	53%		444	-6%
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	152,295		178,941	0%		213,898	20%
TOTAL	615,316		847,320	38%		842,166	-1%



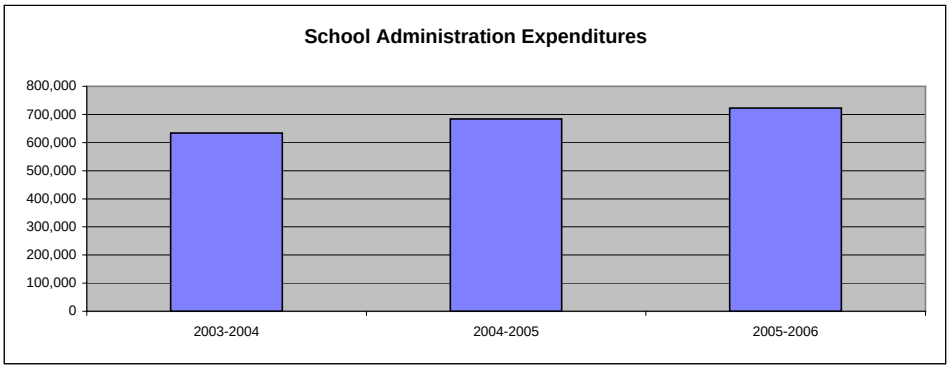
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	595,665		617,009	4%		635,621	3%
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 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			26,396			32,110	22%
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	595,665		643,405	8%		667,731	4%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	396		454	14%		472	4%
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	37,638		40,286	7%		55,000	37%
TOTAL	633,303		683,691	8%		722,731	6%



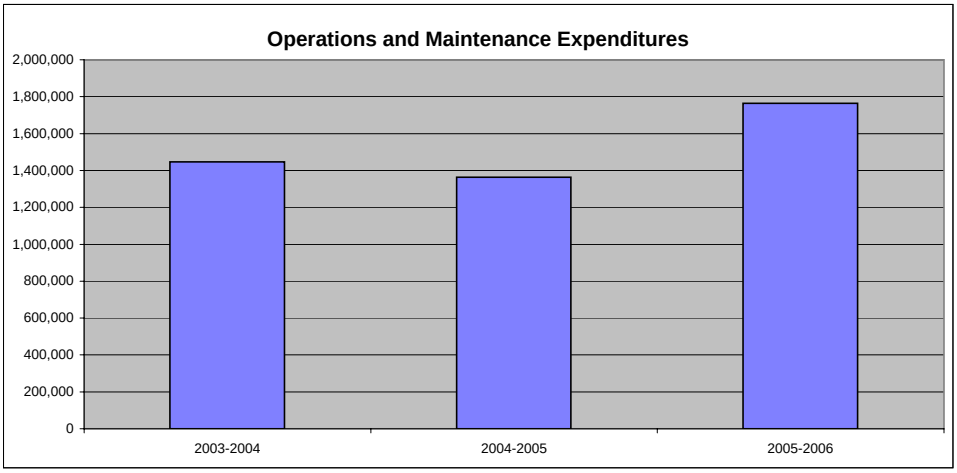
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	1,136,106		1,094,804	-4%		1,201,883	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	235,231		112,238	-52%		125,000	11%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,336		7,000	110%		30,000	329%
Driver Training	2,122		2,899	37%		38,750	1237%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	36,158		34,760	-4%		60,500	74%
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%		250,000	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			21,996			26,500	20%
Contingency Reserve	0		73,620	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	1,412,953		1,347,317	-5%		1,732,633	29%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	940		950	1%		1,225	29%
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	33,124		16,371	-51%		32,250	97%
TOTAL	1,446,077		1,363,688	-6%		1,764,883	29%



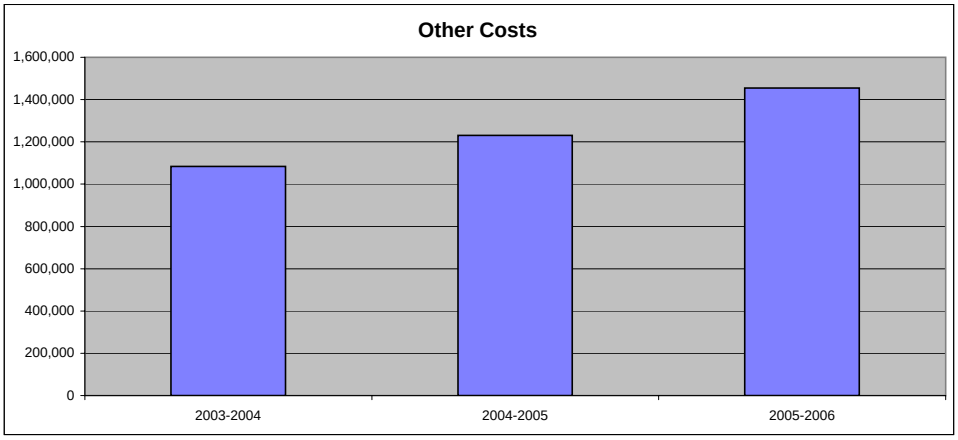
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	402,082		446,818	11%		512,017	15%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						25,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	89,987		149,277	66%		100,000	-33%
Driver Training	0		0	0%		5,273	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	531,087		526,843	-1%		674,975	28%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	27,831		42,451	53%		63,662	50%
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			30,795			35,490	15%
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	1,050,987		1,196,184	14%		1,416,417	18%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	699		844	21%		1,002	19%
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	33,455		34,543	3%		38,150	10%
TOTAL	1,084,442		1,230,727	13%		1,454,567	18%



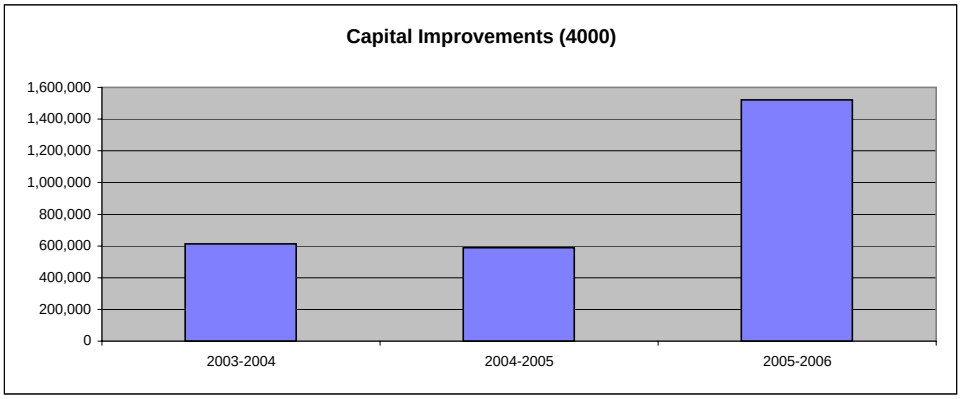
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	612,996		589,013	-4%		1,521,463	158%
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	612,996		589,013	-4%		1,521,463	158%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	408		415	2%		1,076	159%
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	612,996		589,013	-4%		1,521,463	158%



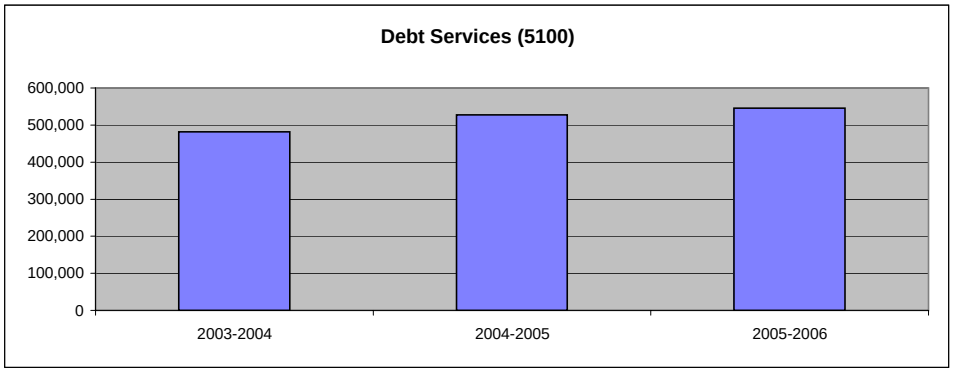
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	481,560		527,860	10%		545,833	3%
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	481,560		527,860	10%		545,833	3%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	321		372	16%		386	4%
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	481,560		527,860	10%		545,833	3%



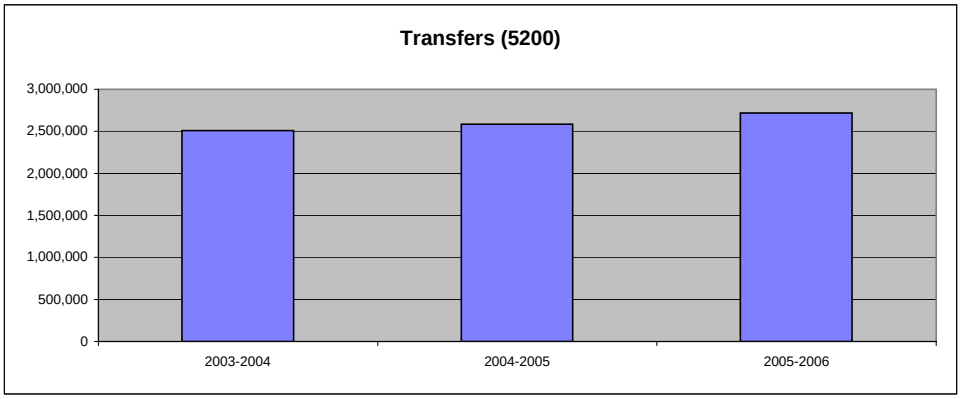
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	889,629		876,173	-2%		825,000	-6%
Federal Funds	0		0	0%		0	0%
Supplemental General	817,262		797,484	-2%		715,000	-10%
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	802,567		912,936	14%		1,179,239	29%
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	2,509,458		2,586,593	3%		2,719,239	5%
Enrollment (FTE)*	1,502.5		1,418.0	-6%		1,414.0	0%
Amount per Pupil	1,670		1,824	9%		1,923	5%
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	2,509,458		2,586,593	3%		2,719,239	5%



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

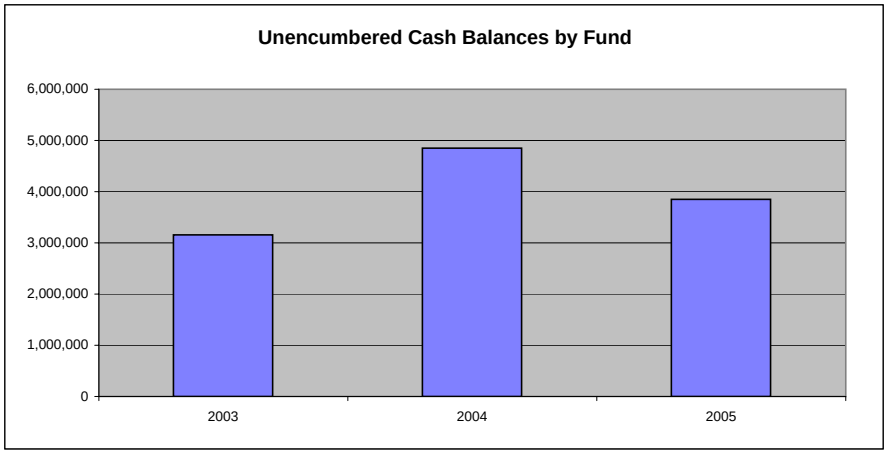
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 379

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	180
Federal Funds	0	0	0
Supplemental General	22,548	76,744	31,203
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,078,783	2,331,321	1,908,261
Driver Training	59,103	61,003	61,623
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	127,393	123,508	125,000
Professional Development	58,533	65,441	63,723
Parent Education Program	0	0	0
Summer School	73,110	87,131	87,385
Special Education	453,617	623,376	623,224
Vocational Education	0	0	0
Gifts/Grants	1,643	1,131	745
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	316,237	316,237	
Text Book & Student Material	58,675	174,513	
Bond & Interest 1	189,905	391,451	490,751
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,439,547	4,251,856	3,392,095
Enrollment (FTE)*	1,502.5	1,418.0	1,414.0
Amount per Pupil	1,624	2,998	2,399
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	717,662	597,550	456,014
TOTAL	3,157,209	4,849,406	3,848,109



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

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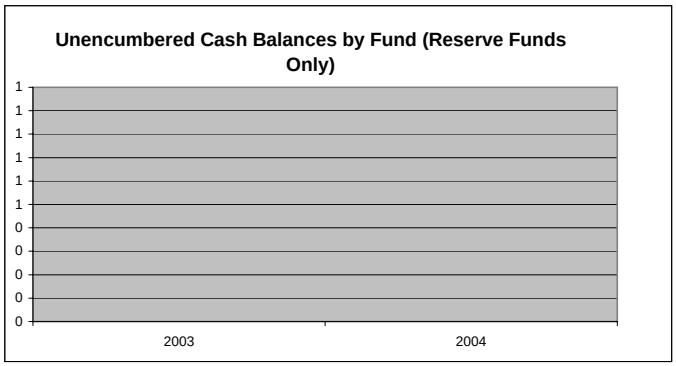
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Reserve Funds
Unencumbered Cash Balance

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

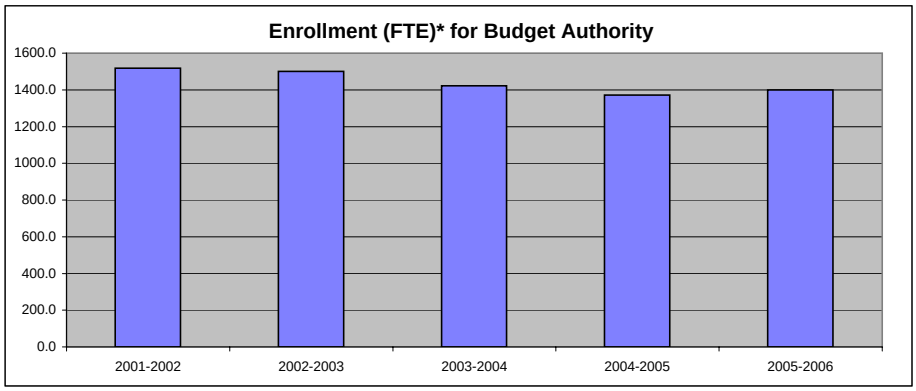


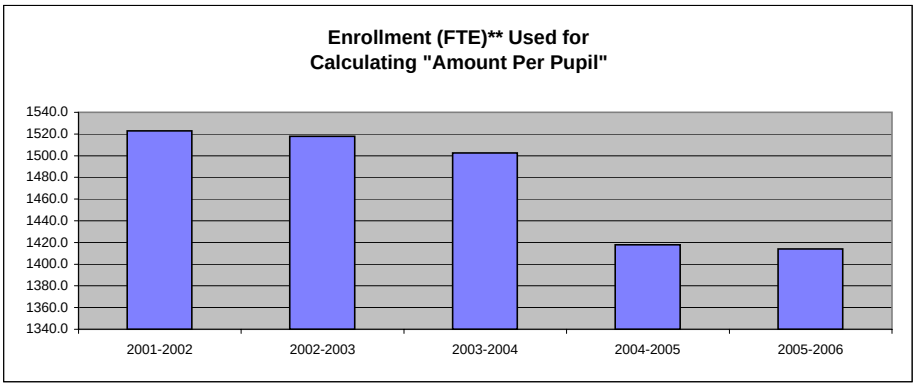
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

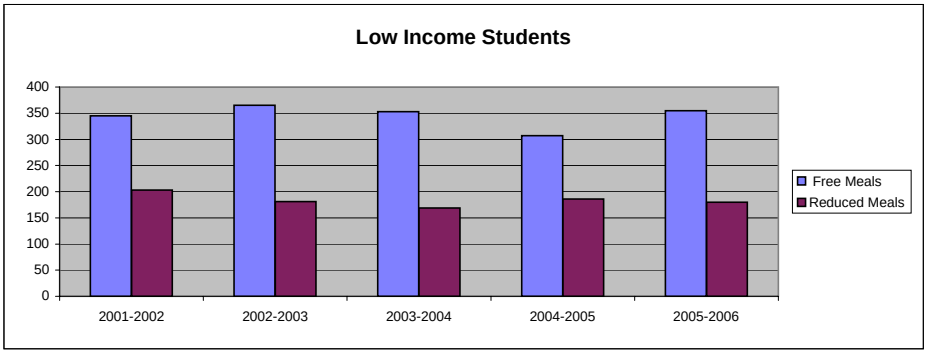
USD# 379

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)*	1,517.7	1,500.2	-1%	1,422.8	-5%	1,371.3	-4%	1,400.0	2%
Enrollment (FTE)**	1,523.0	1,518.0	0%	1,502.5	-1%	1,418.0	-6%	1,414.0	0%
Number of Students - Free Meals	345	365	6%	353	-3%	307	-13%	355	16%
Number of Students - Reduced Meals	203	181	-11%	169	-7%	186	10%	180	-3%





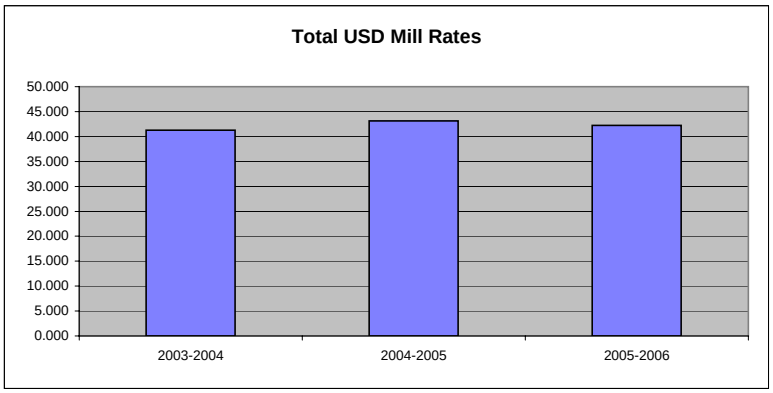


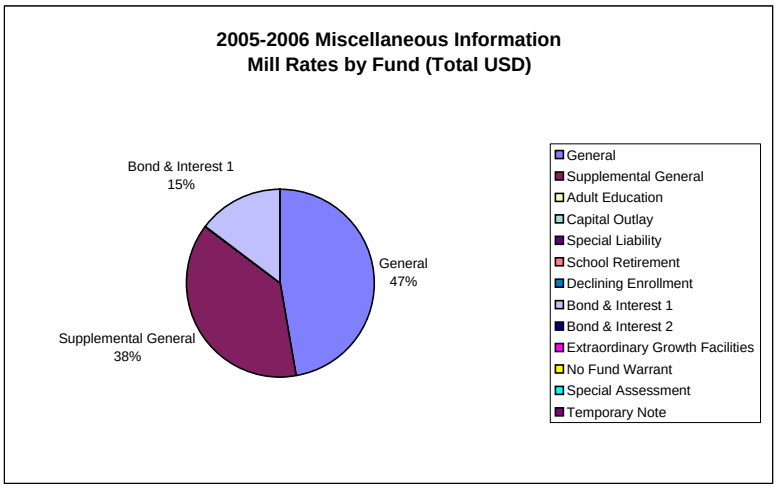
*FTE for state aid and budget authority purposes for general fund.

** 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.

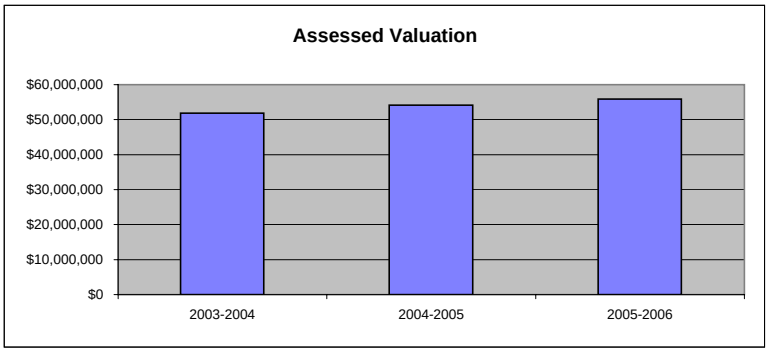
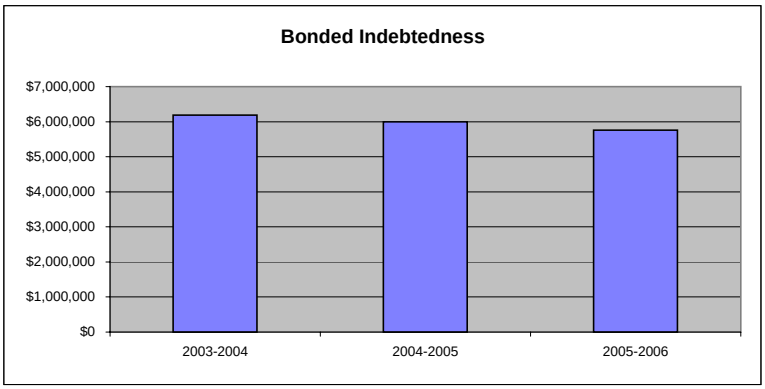
Miscellaneous Information
Mill Rates by Fund

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	14.907	16.857	16.026
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	6.359	6.261	6.208
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	**41.266**	**43.118**	**42.234**
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# 379

Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$51,889,079	$54,101,719	$55,904,326
Bonded Indebtedness	$6,190,000	$6,000,000	$5,755,000