Budget Profile
2005-2006

USD 380 Vermillion

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2005-2006 Budget General Information
USD # 380

Introduction

USD 380 Vermillion is a small, rural district located in parts of three counties. The home county is Marshall and the two secondary counties are Nemaha and Pottawatomie. Within our district are the communities of Frankfort, Vermillion, and Centralia. K-12 schools are located in both Frankfort and Centralia. In Vermillion we have the central office building and the Kinder-Prep Program. Also included within the boundaries of our district are smaller communities of Corning, Vliets, Lillis, and part of Winifred. The main industry is agriculture and agriculture related services but the Union Pacific also maintains a presence. Many patrons commute to neighboring communities for employment.

Board Members

Name	*E-mail Address*	*Phone Number*
Robert Bergmann, President	bergmannb@usd380.com	(785)396-4440
Betty Becker, Vice-President	beckerb@usd380.com	(785)868-3255
Ron Alverson	alversonr@usd380.com	(785)875-3990
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Richard Stenson	stensonr@usd380.com	(785)292-4672
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Key Staff

Superintendent:	Beth Reust
Business Office Staff:	Marceil Hasenkamp, Board Clerk
	Pam Slifer, Secretary
Curriculum & Instruction Staff:	Karen Morton
Other Key Contacts:	Rhonda Trimble, Frankfort Principal
	John Whetzal, Centralia Principal

The District's Accomplishments and Challenges

Accomplishments:
All buildings in the district have successfully met Adequate Yearly Progress in both math and reading. During the 2004-2005 school year we had 100% proficiency for all Grade 4 and Grade 7 in the entire district in mathematics while 91% of our 10th grade students met that mark. This is consistent with our scores on the ACT by our juniors and seniors. The average math subscore was 23.3 which is above the state score of 21.2.

The following classes and schools met the Standard of Excellence on the Kansas Assessments this past year: Centralia Grade 4 math, Grade 7 math, Grade 10 math, Grade 7 science, Grade 8 social studies and Frankfort Grade 4 math, Grade 5 reading, Grade 4 science, Grade 6 social studies, Grade 7 math, Grade 10 math, Grade 7 science, Grade 10 science, Grade 8 social studies

Challenges:
Our district has been experiencing declining enrollment for the past eight years. Even with the increased funding from the state this year, we see an increase in general fund revenue outside of the flow-through special education state aid of $101,667. Of that amount $43,143 is designated to be used with At-Risk students. Increases in salary, gas, health insurance, building insurance, and textbooks will cause added strain on the district budget.

An academic challenge that our district faces is in the area of literacy. We have noticed stagnation of scores at the high school level. Secondary teachers who have never been trained to be reading teachers are struggling with ways to break from the plateau as we approach the 100% proficiency mark. We have had difficulty in finding even college level classes that assist with this skill development for staff training.

Supplemental Information for the Following Tables

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

   The budget that is listed on this page in comparison to the former years actual cost is somewhat misleading. Some of the funds that are included are not funds that will be totally spent at the end of the year. We did increase proposed spending in the instruction function by a rather hefty amount but when it is taken as a percent of all money available it appears that we actually are planning to spend a percentage less. If we look at only the amounts that will actually be spent, we will see a vast difference in the percent in instruction.

2. Summary of General Fund Expenditures by Function

   The general fund is the main body of our budget. The majority of the budget in each category goes toward salaries, fringe, and employment costs whether it is under instruction or under operations and maintenance.

3. Summary of Supplemental General Fund Expenditures by Function

   The district started out using this fund for technology and continues to fund computers, internet access and line charges, software, technology support people, and distance learning room equipment and line charges from this fund. Requirements for filtering software, virus protection, and upgrades are very expensive.

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

   The combination of these two funds makes up the backbone of our educational budget. The explanations given under each specifically illustrates their purpose.

5. Summary of Special Education Fund by Function

   Since we are a member of a special education cooperative, we do not have much cost for buildings, operation and maintenance for these students as we have for other programs. Therefore, 90% of the money is spent in the area of instruction.

6. Instruction Expenditures (1000)

   As can be seen, we had a 12% increase in budgeted authority in the area of instruction with the largest increase noted to be in special education. Since it is in comparison with actual spending from the year before, this is not a realistic look at any increased spending for that fund.
   Vocational fund spending was the second highest increase. We are more accurately reflecting the cost of these programs this year than last by taking out one half of the salary of the our technology staff from this fund instead of from Supplemental General as we have done in the past. They are teachers only part time. Because we had initially taken most of our technology costs from Supplemental General, they were misplaced in the budget in the former years. We feel that this year we have each staff member correctly placed.

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

Student and Instruction Support includes all of our counselors, school nurses, librarians, and some clerical staff that are responsible for maintaining student records. In this category we would include all library resources such as books, magazines, newspapers, encyclopedias, dictionaries, etc. It would also include the testing program materials such as the answer sheets and scoring for the ITBS tests.

8. General Administration Expenditures (2300)

General Administration includes all the functions of the central office. It includes the salary of the superintendent, the treasurer, the central office secretary, and some of the board clerk's salary. It includes board of education dues to KASB and any professional training that board members might need to be effective in their roles.

9. School Administration Expenditures (2400)

School Administration expenses include the principals, the building secretaries, and all of the office equipment that is needed to pay bills, collect fees, and maintain records. It includes postage, phone systems, and paper.

10. Operations and Maintenance Expenditures (2600)

The custodians and maintenance employee salaries are the main portion of this set of expenses but it also includes the cost of utilities (water, electricity, trash,) and the cost of repairs to the buildings. It includes all of the janitorial supplies from cleaner to mops to lightbulbs.

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

Under other costs we include the bookkeeping and accounting expenses. It also includes the cost of transportation and food service.

12. Capital Improvements (4000)

Capital improvements are those items to improve and maintain the appearance of the building and grounds. It also includes any additional projects that are needed based upon changing requirements of fire codes, ADA requirements, etc.

13. Debt Services (5000)

We are in our 10th of 15 year bond payments. This debt paid for the elementary wing at Frankfort, the library, music room, weightroom, and science rooms remodel at Centralia.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

As can be seen our unencumbered cash balances decreased in almost every fund this year as the cost of education increased and the amount of the base state aid did not.

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

This year we saw a decrease in assessed valuation. Nemaha County had some rural land that was reclassified which caused that decrease. As a result our state aid will increase and the amount of taxes collected will decrease although our mill levy has a slight increase.
We owe $1,720,00 yet on the bond.

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)

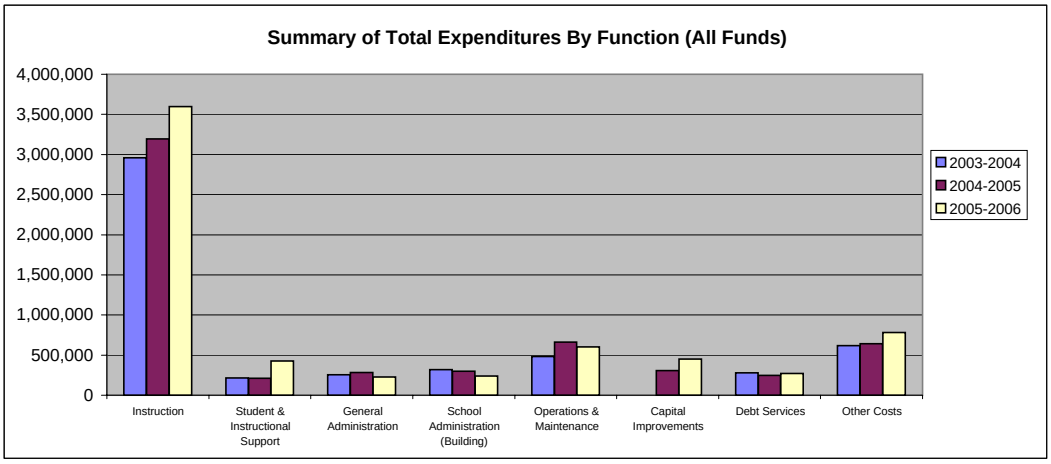
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,958,150	58%	3,193,914	55%	8%	3,596,039	55%	13%
Student & Instructional Support	214,827	4%	209,995	4%	-2%	427,526	6%	104%
General Administration	255,104	5%	282,206	5%	11%	228,567	3%	-19%
School Administration (Building)	318,461	6%	297,960	5%	-6%	241,236	4%	-19%
Operations & Maintenance	484,064	9%	662,513	11%	37%	600,331	9%	-9%
Capital Improvements	242	0%	307,661	5%	127033%	448,855	7%	46%
Debt Services	277,489	5%	247,993	4%	-11%	271,954	4%	10%
Other Costs	619,095	12%	641,394	11%	4%	781,851	12%	22%
Total Expenditures	5,127,432	100%	5,843,636	100%	14%	6,596,359	100%	13%
Amount per Pupil	$9,176		$10,852		18%	$12,469		15%

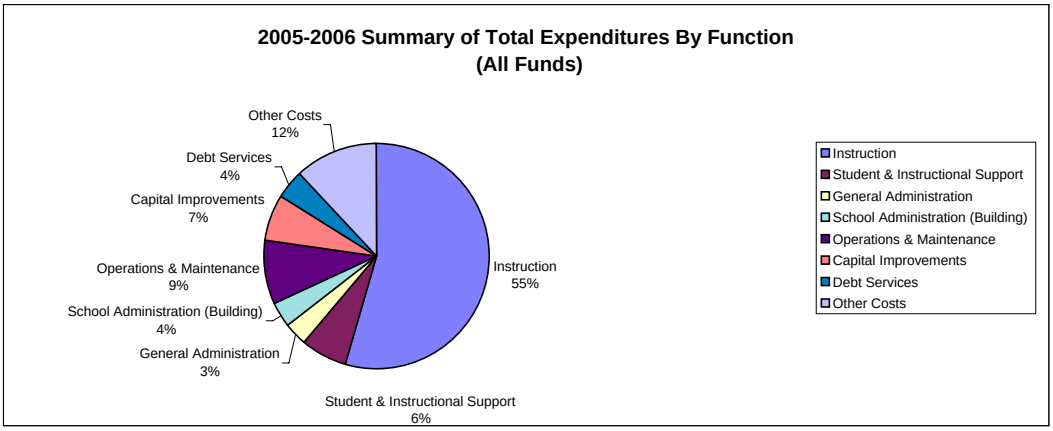
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

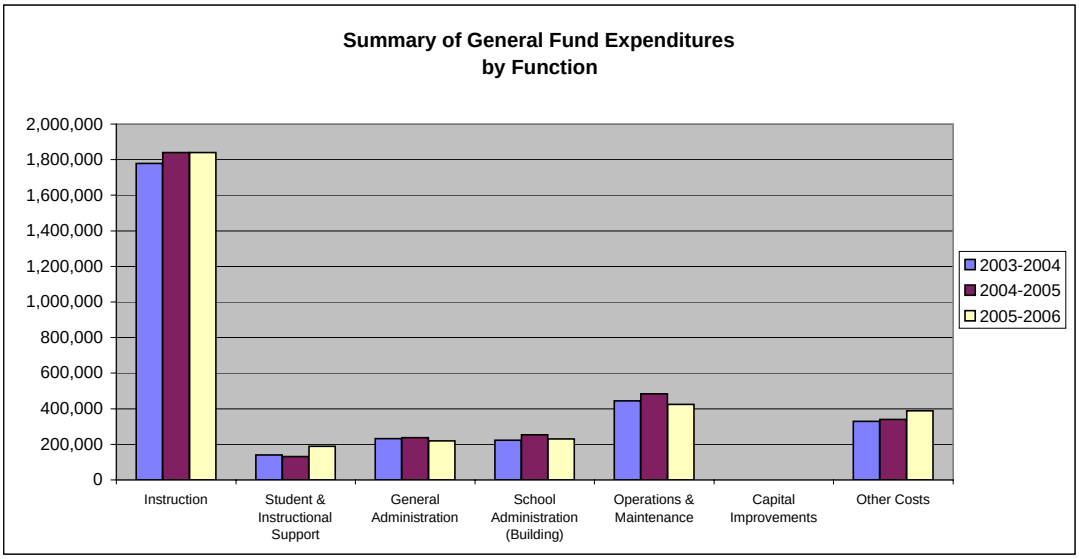


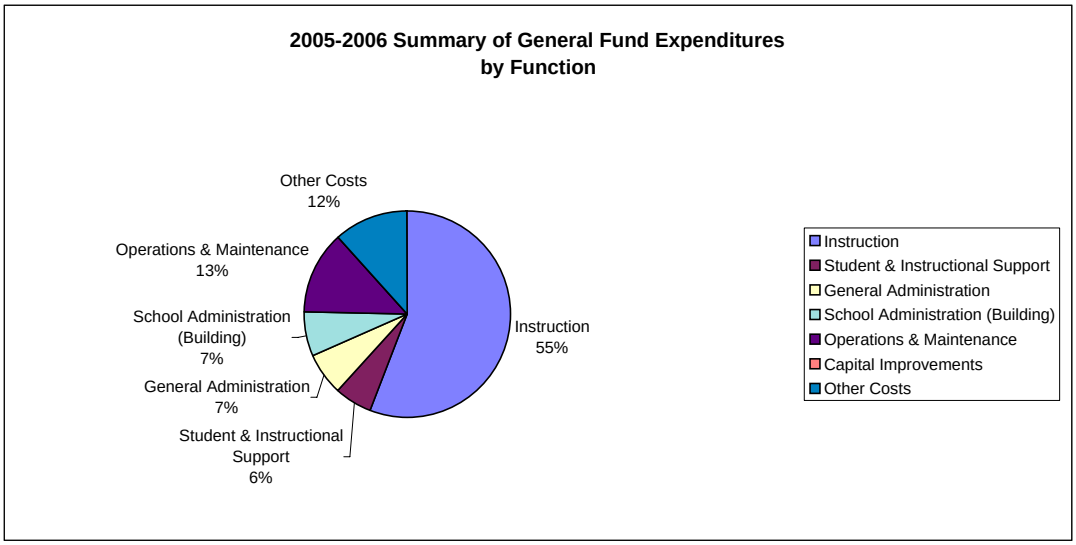


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,779,279	57%	1,839,769	56%	3%	1,840,194	56%	0%
Student & Instructional Support	140,812	4%	130,558	4%	-7%	188,100	6%	44%
General Administration	232,241	7%	236,795	7%	2%	219,098	7%	-7%
School Administration (Building)	222,703	7%	253,726	8%	14%	230,444	7%	-9%
Operations & Maintenance	443,397	14%	483,838	15%	9%	424,900	13%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	329,216	10%	340,277	10%	3%	387,785	12%	14%
Total Expenditures	3,147,648	100%	3,284,963	100%	4%	3,290,521	100%	0%
Amount per Pupil	$5,633		$6,100		8%	$6,220		2%

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

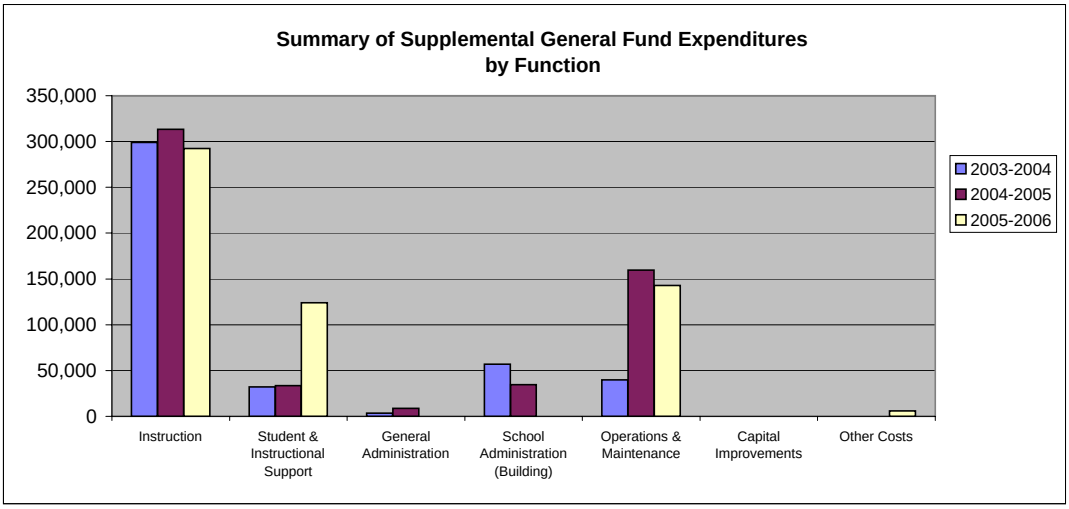


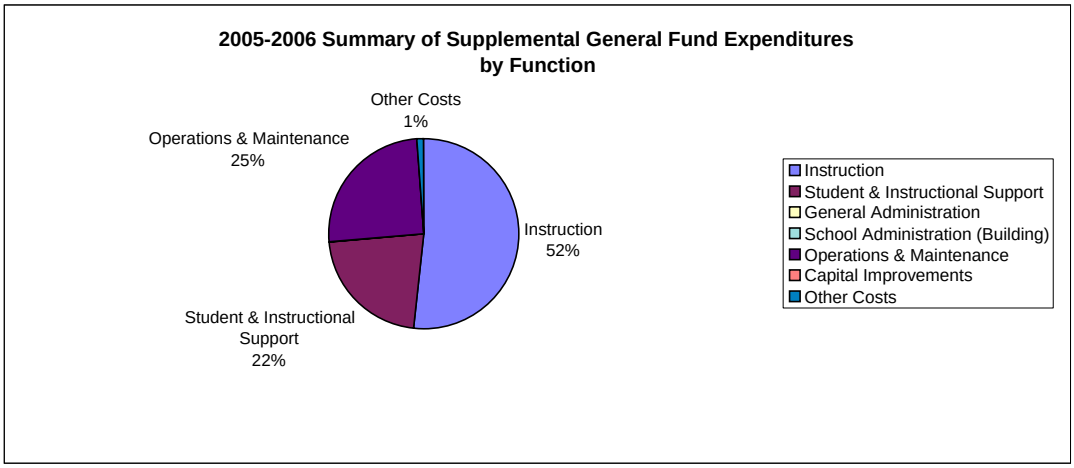


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	298,969	69%	313,273	57%	5%	292,237	52%	-7%
Student & Instructional Support	32,063	7%	33,642	6%	5%	124,175	22%	269%
General Administration	3,600	1%	8,895	2%	147%	0	0%	-100%
School Administration (Building)	56,947	13%	34,639	6%	-39%	0	0%	-100%
Operations & Maintenance	39,921	9%	159,551	29%	300%	143,000	25%	-10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	6,000	1%	0%
Total Expenditures	431,500	100%	550,000	100%	27%	565,412	100%	3%
Amount per Pupil	$772		$1,021		32%	$1,069		5%

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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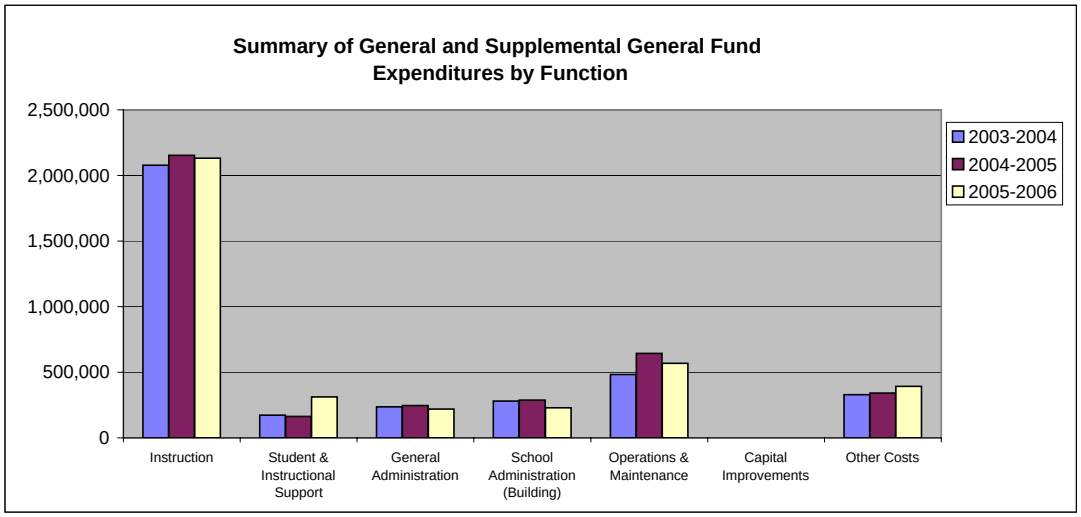
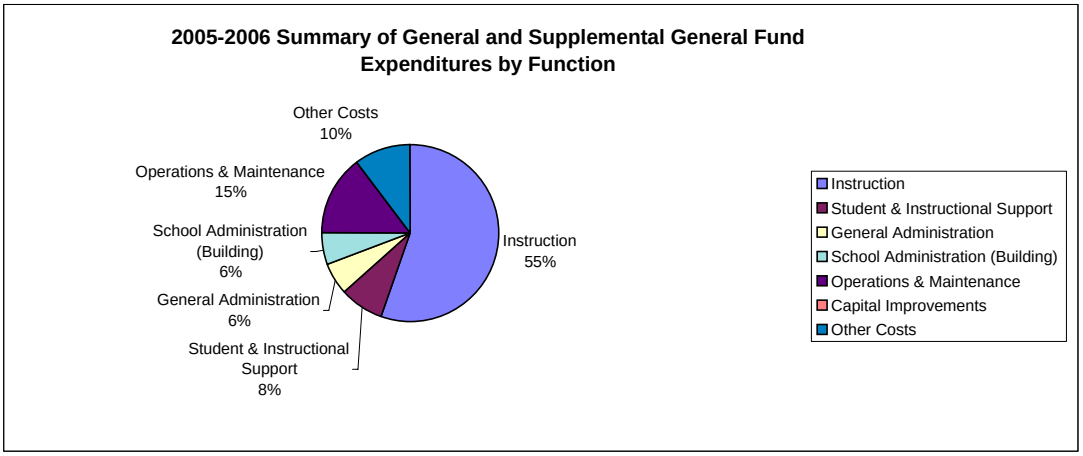
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,078,248	58%	2,153,042	56%	4%	2,132,431	55%	-1%
Student & Instructional Support	172,875	5%	164,200	4%	-5%	312,275	8%	90%
General Administration	235,841	7%	245,690	6%	4%	219,098	6%	-11%
School Administration (Building)	279,650	8%	288,365	8%	3%	230,444	6%	-20%
Operations & Maintenance	483,318	14%	643,389	17%	33%	567,900	15%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	329,216	9%	340,277	9%	3%	393,785	10%	16%
Total Expenditures	3,579,148	100%	3,834,963	100%	7%	3,855,933	100%	1%
Amount per Pupil	$6,405		$7,122		11%	$7,289		2%

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.

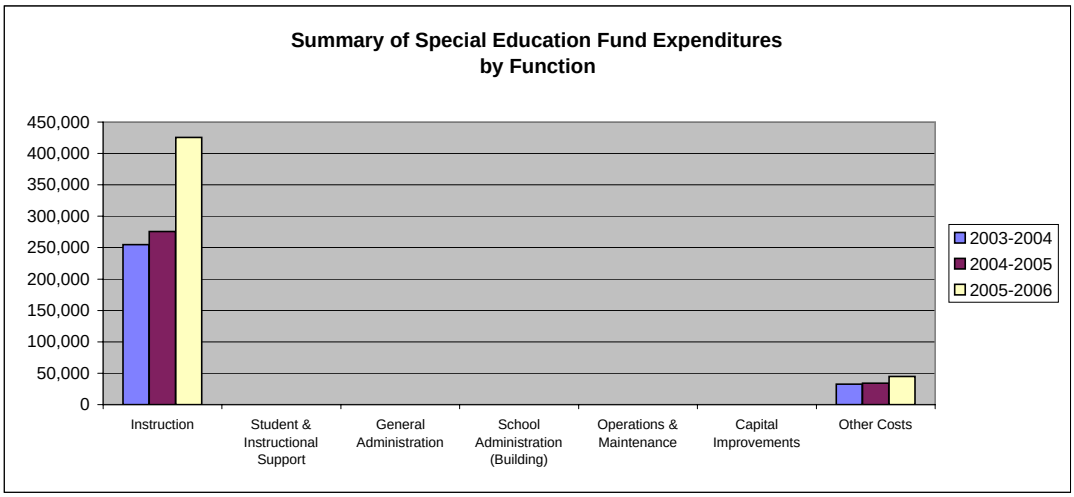


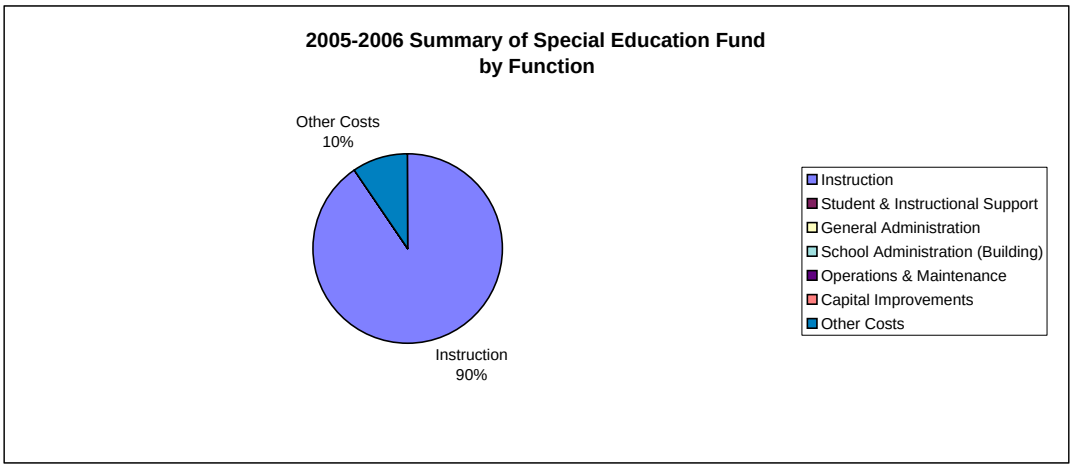


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	254,812	89%	275,800	89%	8%	425,571	90%	54%
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	32,831	11%	34,151	11%	4%	45,000	10%	32%
Total Expenditures	287,643	100%	309,951	100%	8%	470,571	100%	52%
Amount per Pupil	$515		$576		12%	$890		55%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)





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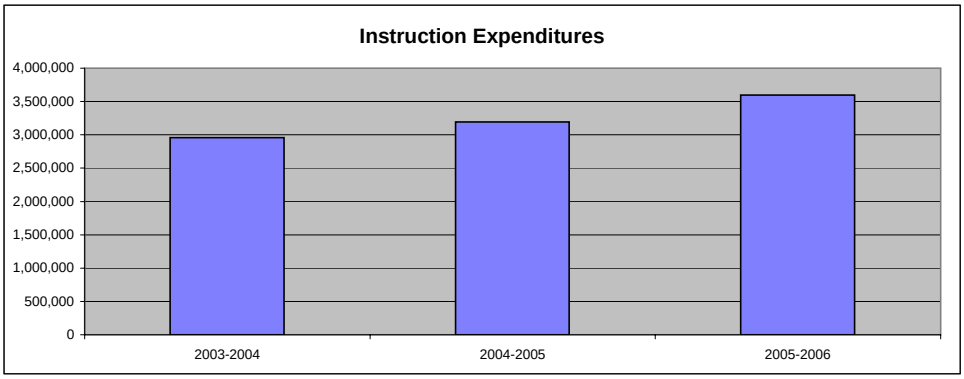
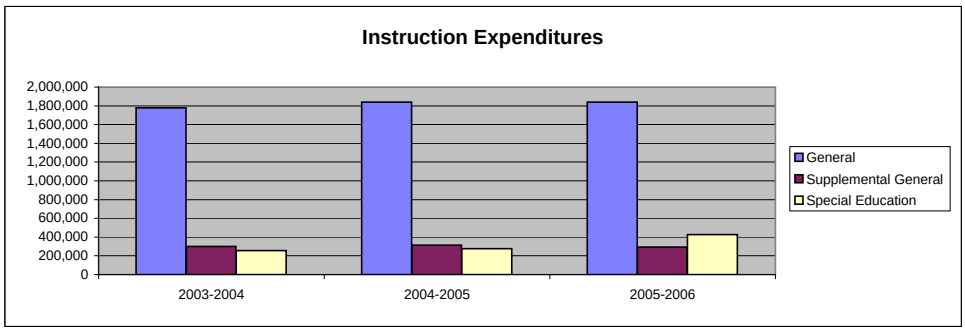
Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,779,279		1,839,769	3%		1,840,194	0%
Federal Funds	340,510		269,035	-21%		245,150	-9%
Supplemental General	298,969		313,273	5%		292,237	-7%
At Risk (4yr Old)						47,000	
At Risk (K-12)						82,200	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		150,000	0%
Driver Education	5,787		40,003	591%		32,450	-19%
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%		42,085	0%
Special Education	254,812		275,800	8%		425,571	54%
Vocational Education	249,300		263,500	6%		316,600	20%
Gifts/Grants	14,344		64,860	352%		5,509	-92%
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			103,408			117,043	13%
Contingency Reserve	0		0	0%			
Text Book & Student Material	15,149		24,266	60%			
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	2,958,150		3,193,914	8%		3,596,039	13%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	5,294		5,931	12%		6,798	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	0		0	0%		0	0%
TOTAL	2,958,150		3,193,914	8%		3,596,039	13%





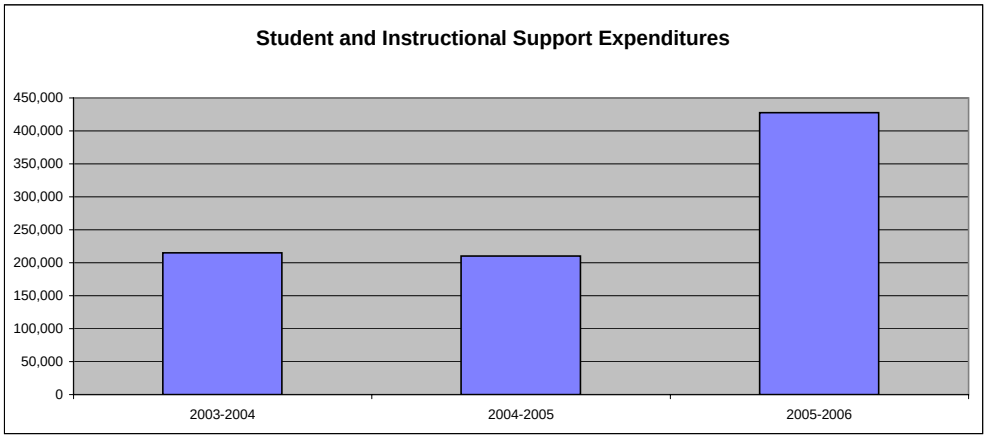
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	140,812		130,558	-7%		188,100	44%
Federal Funds	106		0	-100%		30,750	0%
Supplemental General	32,063		33,642	5%		124,175	269%
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	7,765		2,495	-68%		17,000	581%
Parent Education Program	33,581		33,044	-2%		51,982	57%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	500		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			10,256			15,519	51%
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	214,827		209,995	-2%		427,526	104%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	384		390	1%		808	107%
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	214,827		209,995	-2%		427,526	104%
Amount per Pupil	$390		$391	0%		$811	107%



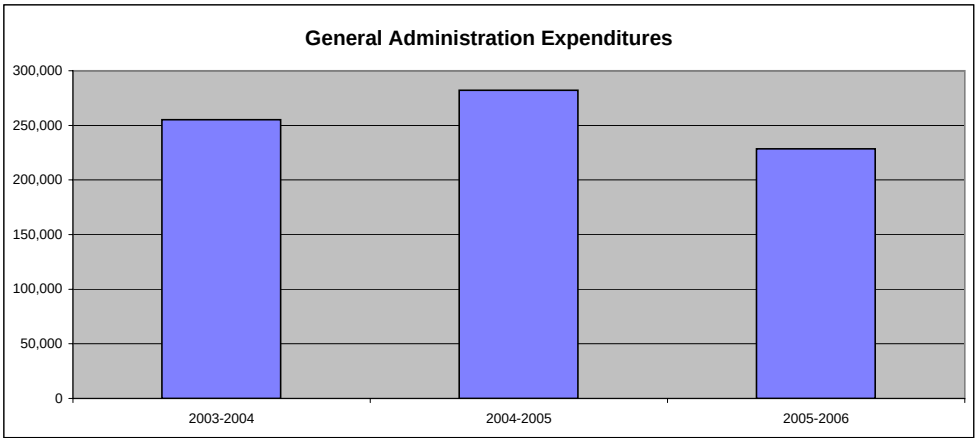
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	232,241		236,795	2%		219,098	-7%
Federal Funds	19,263		29,375	52%		7,000	-76%
Supplemental General	3,600		8,895	147%		0	-100%
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		1,000	0%		0	-100%
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			6,141			2,469	-60%
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	255,104		282,206	11%		228,567	-19%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	457		524	15%		432	-18%
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	255,104		282,206	11%		228,567	-19%



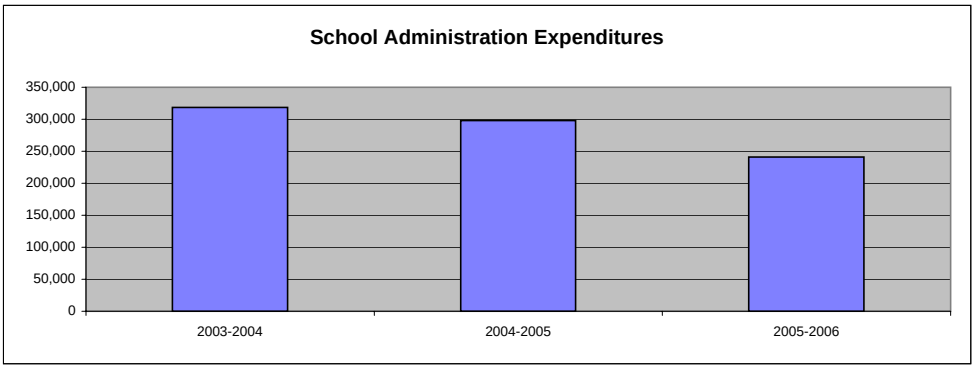
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	222,703		253,726	14%		230,444	-9%
Federal Funds	38,811		0	-100%		0	0%
Supplemental General	56,947		34,639	-39%		0	-100%
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			9,595			10,792	12%
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	318,461		297,960	-6%		241,236	-19%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	570		553	-3%		456	-18%
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	318,461		297,960	-6%		241,236	-19%



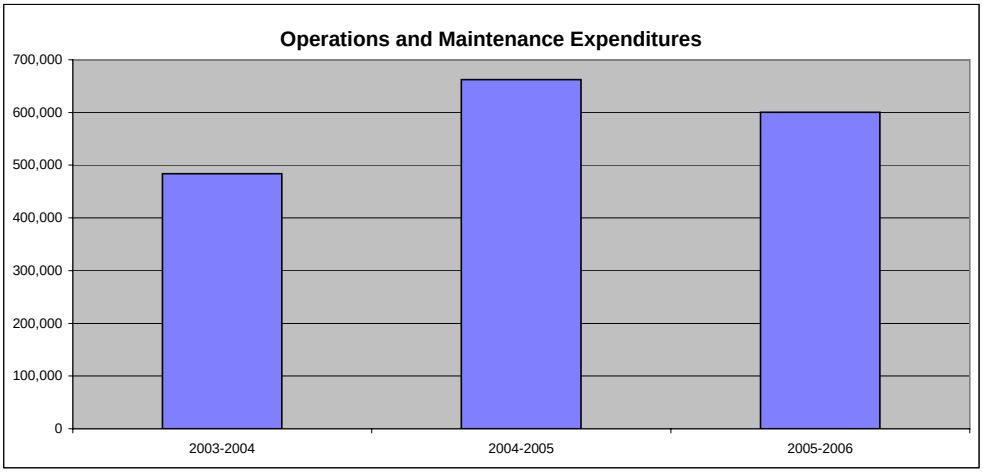
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	443,397		483,838	9%		424,900	-12%
Federal Funds	0		0	0%		0	0%
Supplemental General	39,921		159,551	300%		143,000	-10%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		8,143	0%		15,000	84%
Driver Training	746		1,093	47%		6,661	509%
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			7,388			10,770	46%
Contingency Reserve	0		2,500	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	484,064		662,513	37%		600,331	-9%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	866		1,230	42%		1,135	-8%
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	484,064		662,513	37%		600,331	-9%



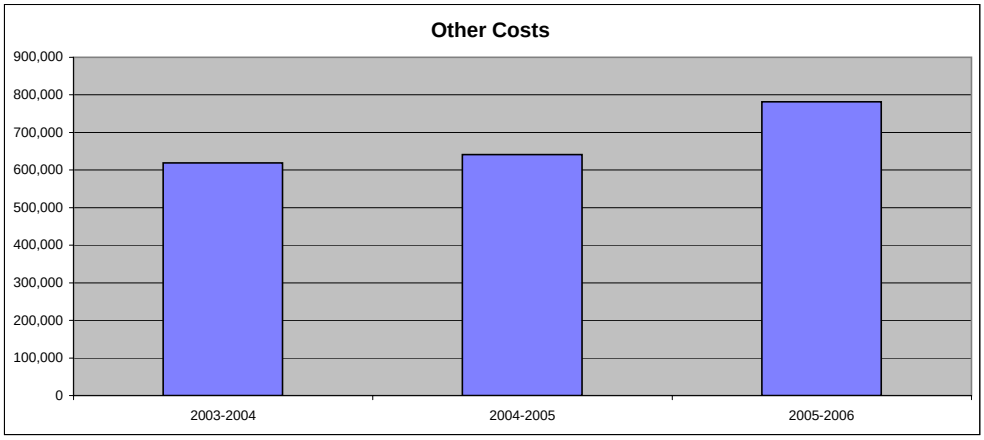
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	329,216		340,277	3%		387,785	14%
Federal Funds	10,735		585	-95%		0	-100%
Supplemental General	0		0	0%		6,000	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		30,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	238,640		235,052	-2%		299,577	27%
Professional Development	7,673		5,213	-32%		3,861	-26%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		2,915	0%
Special Education	32,831		34,151	4%		45,000	32%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		23,027	0%		0	-100%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			3,089			6,713	117%
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	619,095		641,394	4%		781,851	22%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	1,108		1,191	8%		1,478	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	619,095		641,394	4%		781,851	22%



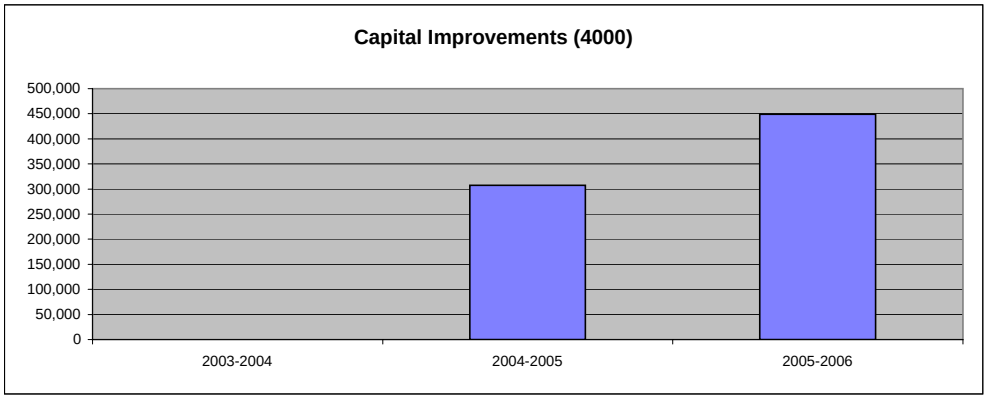
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	242		307,661	127033%		448,855	46%
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	242		307,661	127033%		448,855	46%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	0		571	131825%		848	49%
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	242		307,661	127033%		448,855	46%



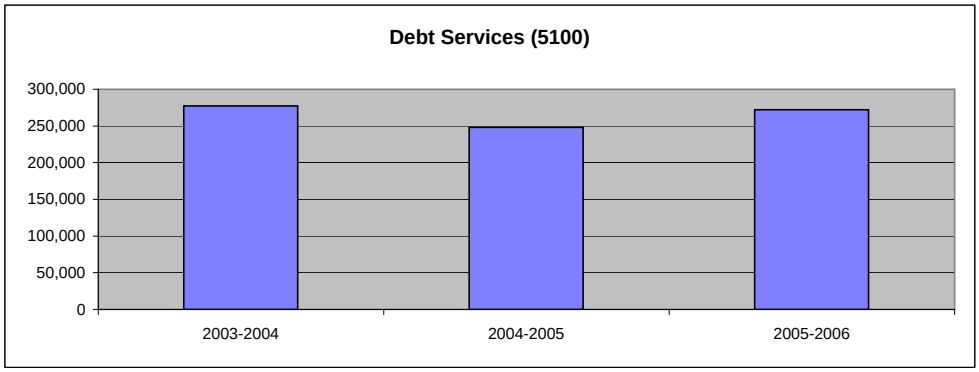
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	277,489		247,993	-11%		271,954	10%
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	277,489		247,993	-11%		271,954	10%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	497		461	-7%		514	12%
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	277,489		247,993	-11%		271,954	10%



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

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

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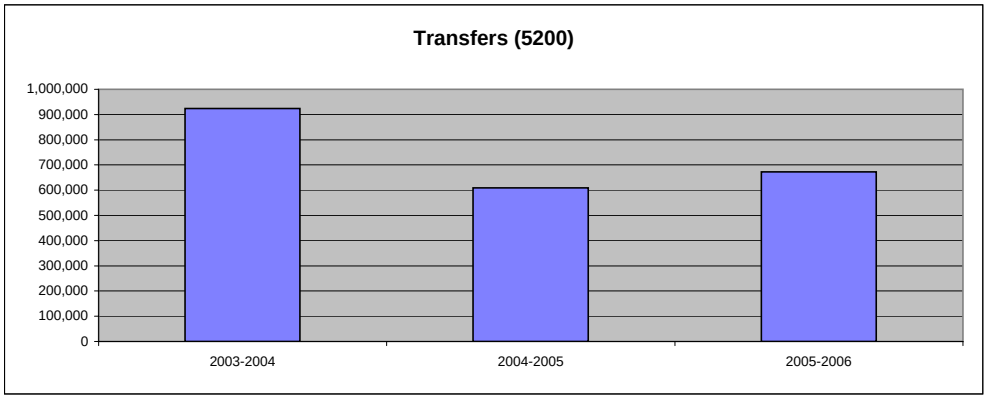
Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	705,764		509,118	-28%		546,012	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	218,500		100,000	-54%		126,588	27%
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	924,264		609,118	-34%		672,600	10%
Enrollment (FTE)*	558.8		538.5	-4%		529.0	-2%
Amount per Pupil	1,654		1,131	-32%		1,271	12%
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	924,264		609,118	-34%		672,600	10%



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

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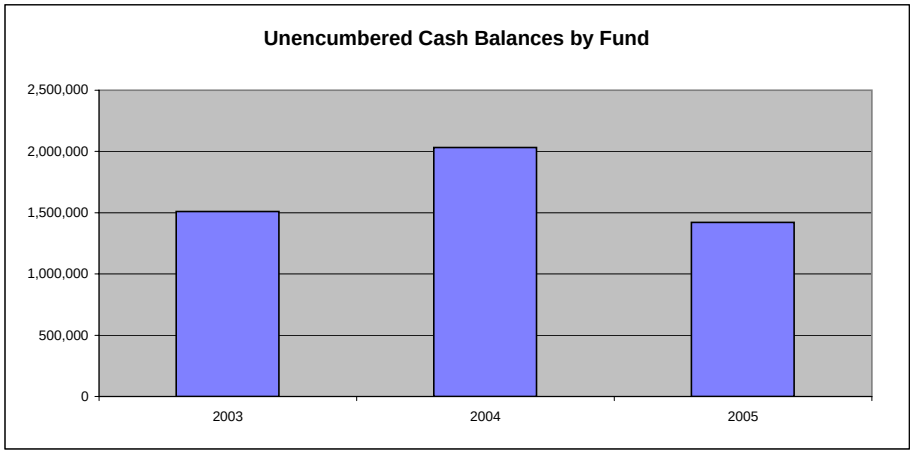
USD# 380

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	42,083	56,280	44,467
Supplemental General	12,296	55,711	3,803
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	526,690	818,529	593,855
Driver Training	42,080	52,377	19,791
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	76,378	74,429	74,632
Professional Development	30,209	26,103	19,736
Parent Education Program	85	1,636	16,739
Summer School	0	45,000	45,000
Special Education	200,701	239,522	179,571
Vocational Education	0	0	0
Gifts/Grants	0	0	5,509
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	153,805	153,805	
Text Book & Student Material	134,113	142,702	
Bond & Interest 1	290,193	365,933	417,519
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,508,633	2,032,027	1,420,622
Enrollment (FTE)*	558.8	538.5	529.0
Amount per Pupil	2,700	3,773	2,685
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	1,508,633	2,032,027	1,420,622



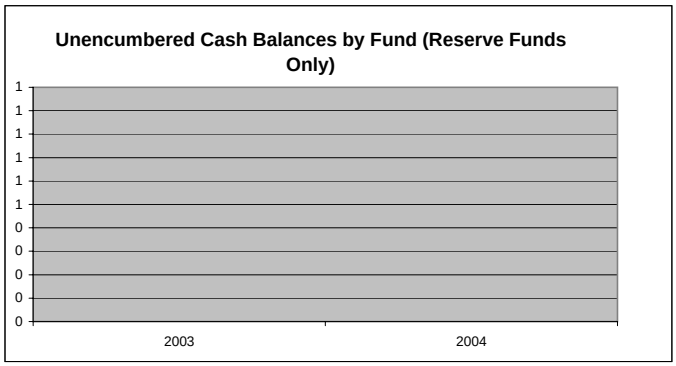
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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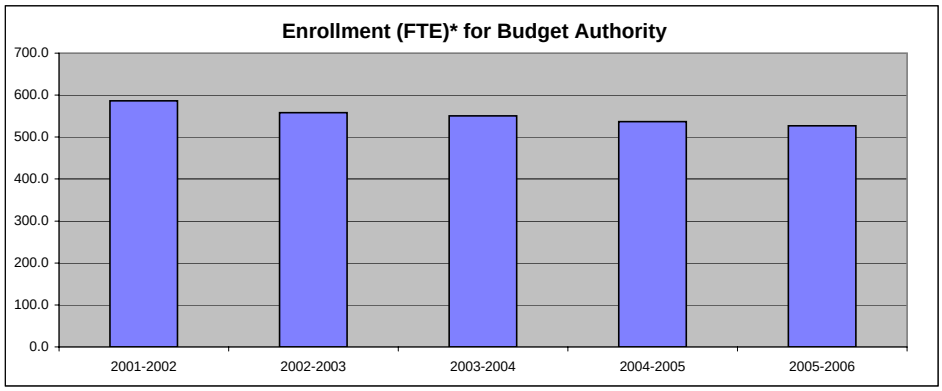
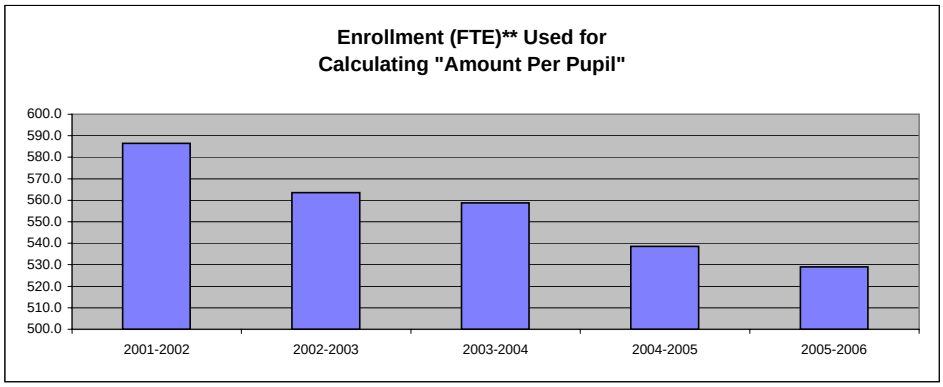
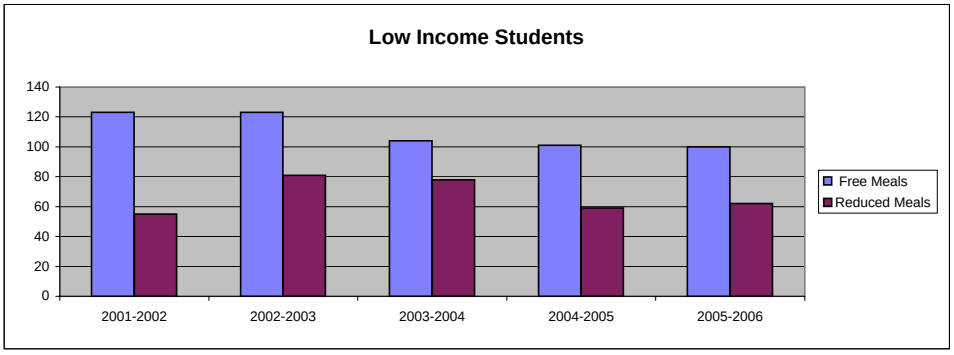
Other Information

	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)*	586.5	558.5	-5%	550.8	-1%	536.5	-3%	527.0	-2%
Enrollment (FTE)**	586.5	563.5	-4%	558.8	-1%	538.5	-4%	529.0	-2%
Number of Students - Free Meals	123	123	0%	104	-15%	101	-3%	100	-1%
Number of Students - Reduced Meals	55	81	47%	78	-4%	59	-24%	62	5%





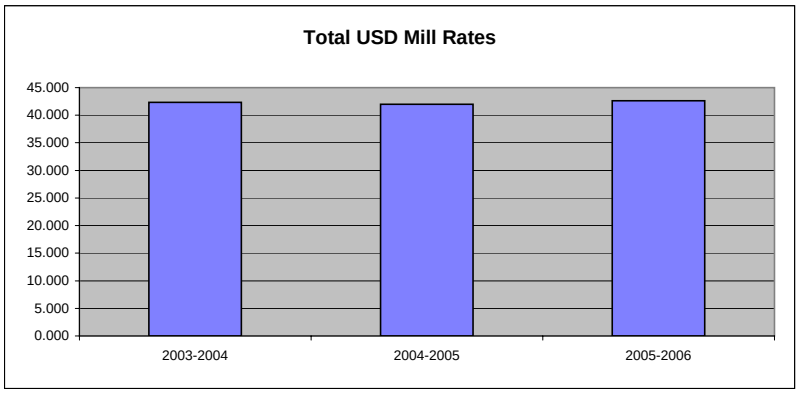


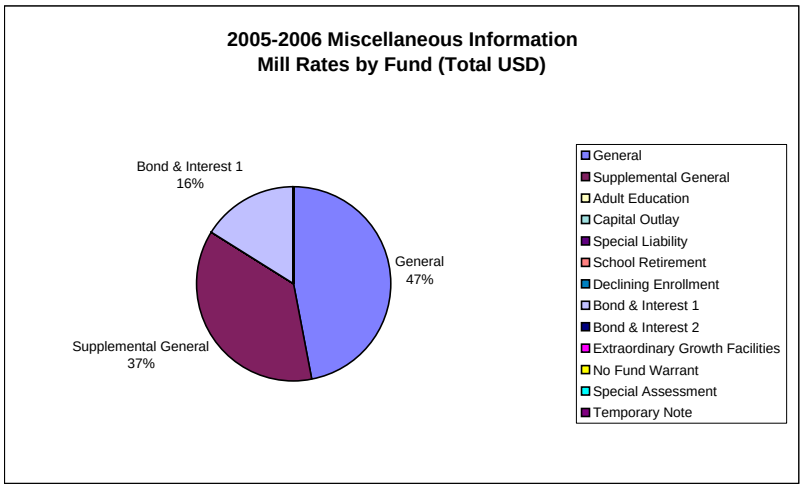
*FTE for state aid and budget authority purposes for general fund.

** 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	13.882	13.386	15.808
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	8.430	8.594	6.821
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	**42.312**	**41.980**	**42.629**
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**





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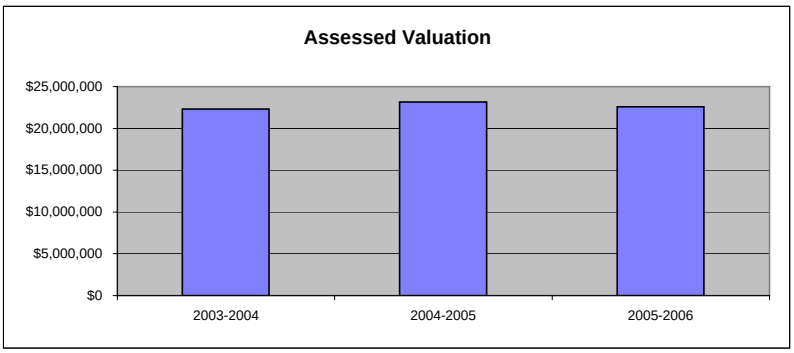
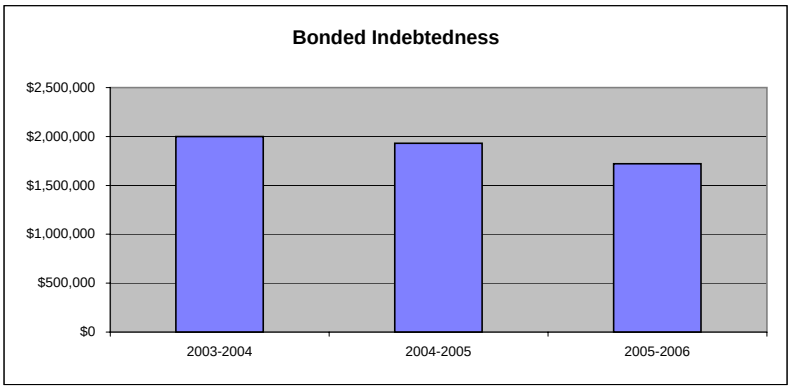
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$22,335,836	$23,176,074	$22,602,903
Bonded Indebtedness	$2,000,000	$1,930,000	$1,720,000