Budget Profile
2005-2006

Victoria USD #432

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2005-2006 Budget General Information
USD #: 432

Introduction

Victoria takes pride in providing its students with a good, solid, forward-thinking education. Our test scores show that our students and teachers, along with our parents and community, work hard to use the resources we receive in a fiscally responsible manner. Over the past ten years, we have experienced a drop in enrollment, however, we have also made some careful adjustments to minimize the effects of resultant drop of revenue. Our BOE believes strongly in our children being educated locally and are committed to providing our students with the best possible education we can provide. We are truly thankful for the support we receive from our patrons—both those with children in our schools and those who currently do not have children attending our schools.

Board Members

Stephen Sander, President	2768 Fairground Rd., Gorham
Sharon Hammerschmidt, V.P.	803 Cedar
Rick Braun	576 350th Ave.
Joe Dreiling	2569 Springhill Rd.
Dave Hoffman	2366 Butterfield
Peggy Klaus	1209 Grant
Diane Kuhn	1130 350th Ave.

Key Staff

Superintendent: Linda Kenne
Board Clerk: Gloria VonLintel
Board Treasurer: Melissa Schmidt

Curriculum & Instruction Staff:
High School Principal: Michael Kreller
Elementary Assistant Principal: David Ottley

The District's Accomplishments and Challenges

Accomplishments: At both the elementary and high school, attendance is well above 95%. On nationally normed standardized tests, our students consistently score within the above the above national averages. On the Kansas State Assessments, our students at all levels score at or above our targeted goals. We have met adequate yearly progress in all areas and all grades on a consistent basis. We have reached the Standard of Excellence in several grades and several disciplines. Our High School students who take the ACT test score at or above the Kansas average. Victoria USD #432 provides a well-rounded, Kansas Regents curriculum. Students in the high school can supplement the regular curriculum with ITV classes and dual-credit college courses. Students in the elementary school receive instruction in technology, music, art, physical education and library research. All day Kindergarten and half-day Preschool is offered everyday along with an extended after school program. Our district has entered into an ambitious technology initiative with the help of state and federal grants.

Challenges: Victoria USD #432 has seen declining enrollment during the last ten-plus years. We have never had to lay off employees; however, we have lost employees on a consistent basis due to attrition. Our teachers and staff have been extremely flexible in assuming new duties, when necessary. We have gone from being a small 2-A school to a large 1-A school. Our students and parents have made the transitions by constantly keeping the students as our number one priority. Our Board of Education has tackled rising health care costs, rising utility costs and rising special education costs. We have seen very little increase in funds at the state level and have seen a decrease in funds at the federal level. We have had to increase our local taxes yearly, to keep up. Even as we continue to spend under the state average per pupil, our students consistently perform above the state average on all indicators.

Supplemental Information for the Following Tables

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

2. Summary of General Fund Expenditures by Function

3. Summary of Supplemental General Fund Expenditures by Function

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

   Due to the fact that Supplemental General Fund expenditures have become such an important part of the overall spending pattern of the district, whole portions of the funds are now taken from that fund and no longer taken from the General Fund, for example, all of Operations and Maintenance has been moved out of General and into Supplemental General

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)

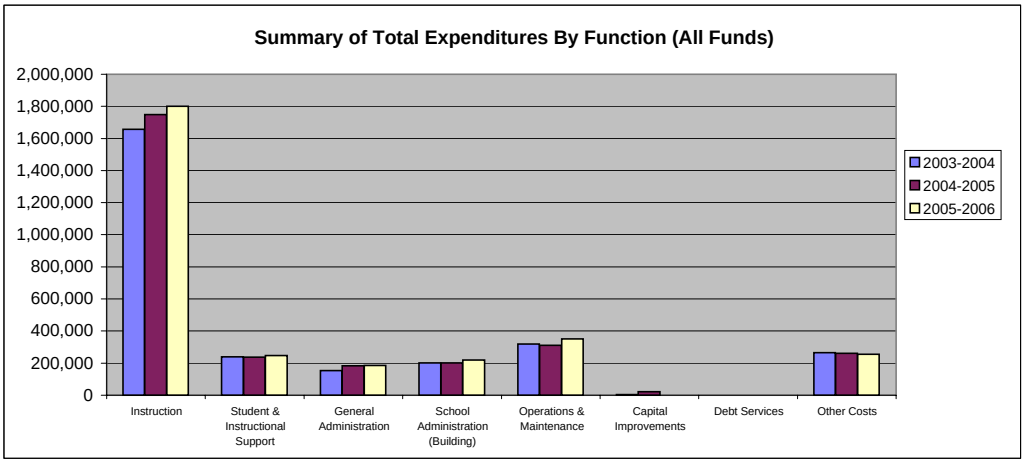
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,657,638	58%	1,749,536	59%	6%	1,801,047	59%	3%
Student & Instructional Support	238,538	8%	236,587	8%	-1%	247,625	8%	5%
General Administration	153,253	5%	184,341	6%	20%	185,426	6%	1%
School Administration (Building)	201,610	7%	201,564	7%	0%	218,939	7%	9%
Operations & Maintenance	319,461	11%	311,290	10%	-3%	350,152	11%	12%
Capital Improvements	4,223	0%	22,059	1%	422%	0	0%	-100%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	265,334	9%	260,708	9%	-2%	255,719	8%	-2%
Total Expenditures	2,840,057	100%	2,966,085	100%	4%	3,058,908	100%	3%
Amount per Pupil	$9,530		$10,228		7%	$11,720		15%

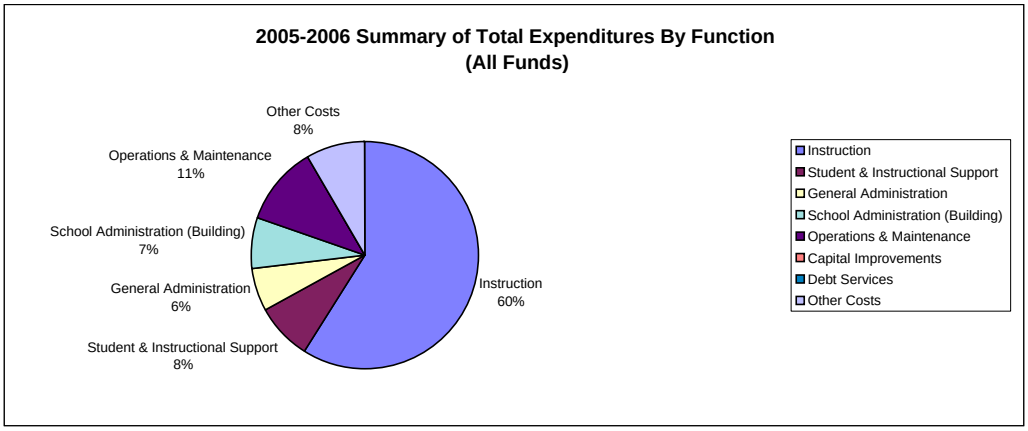
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

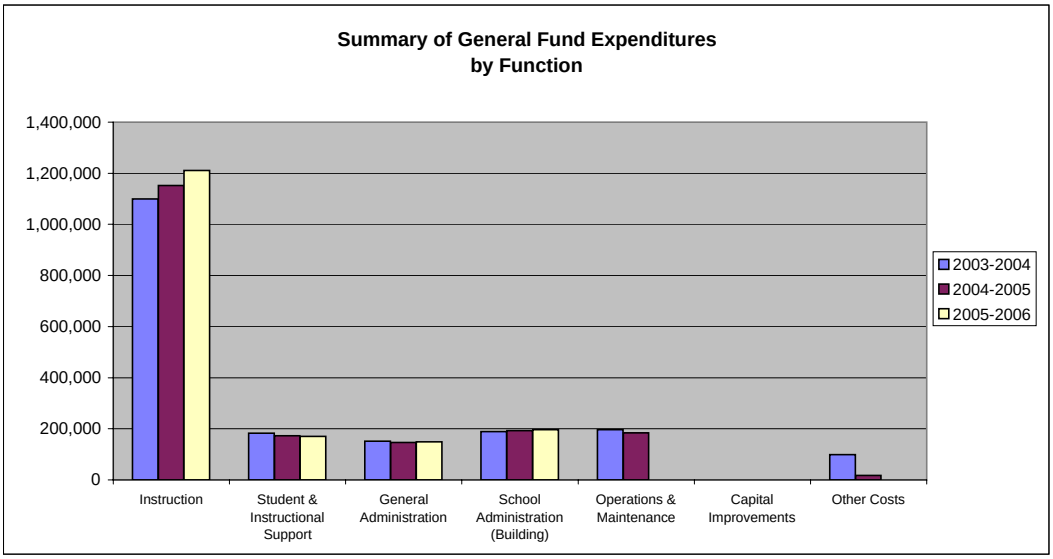


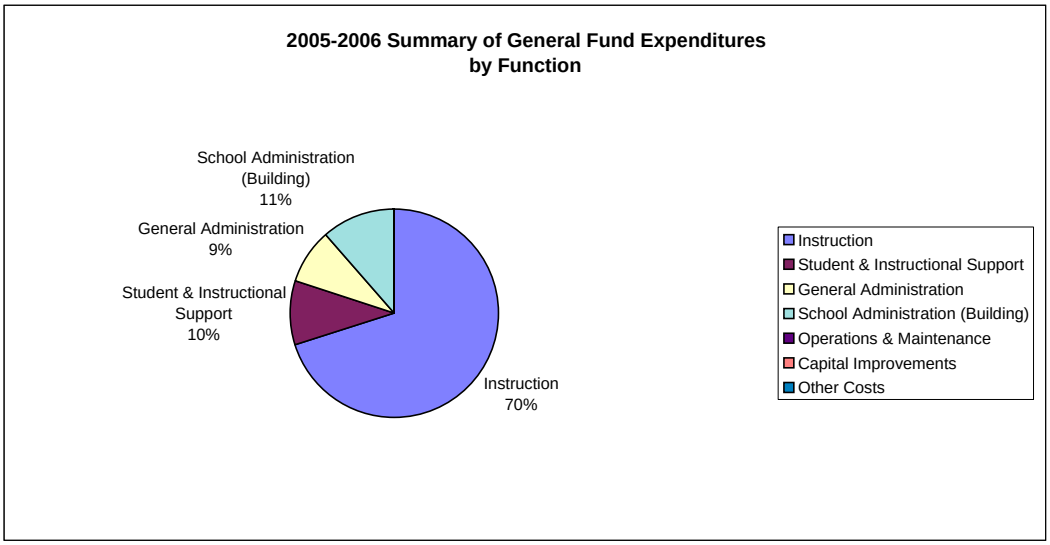


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,100,039	57%	1,151,761	62%	5%	1,211,495	70%	5%
Student & Instructional Support	182,820	10%	172,737	9%	-6%	170,677	10%	-1%
General Administration	151,740	8%	146,668	8%	-3%	149,501	9%	2%
School Administration (Building)	189,375	10%	192,254	10%	2%	197,194	11%	3%
Operations & Maintenance	196,771	10%	184,563	10%	-6%	0	0%	-100%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	99,368	5%	18,103	1%	-82%	0	0%	-100%
Total Expenditures	1,920,113	100%	1,866,086	100%	-3%	1,728,867	100%	-7%
Amount per Pupil	$6,443		$6,435		0%	$6,624		3%

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

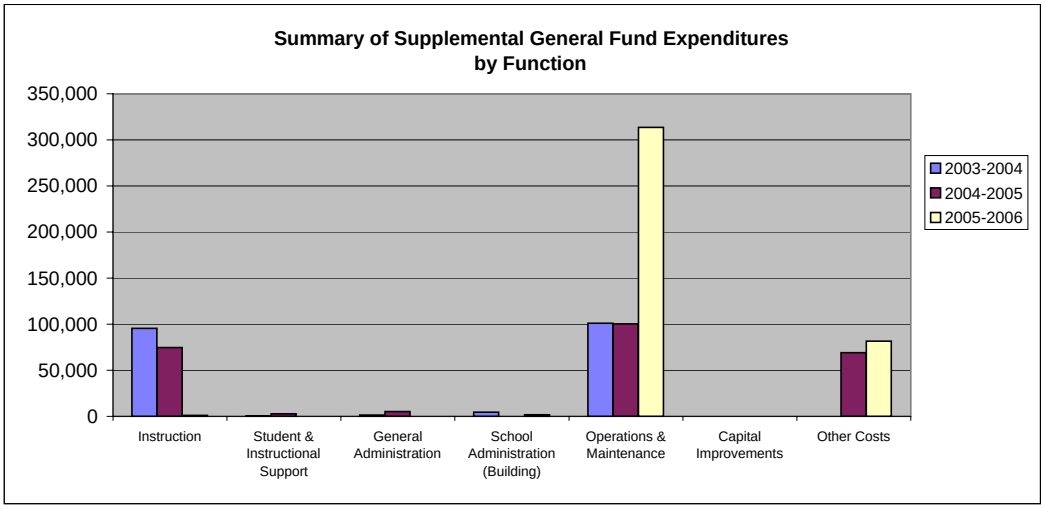


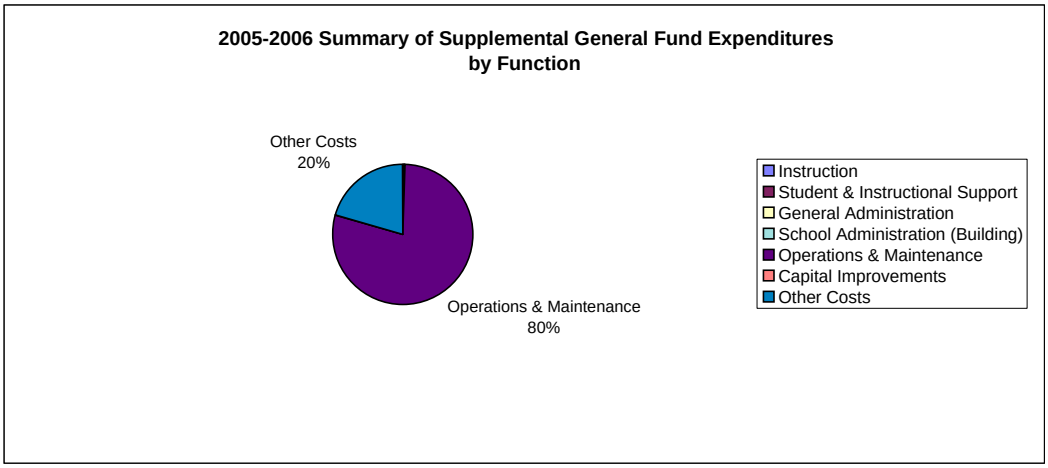


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	95,573	47%	74,738	30%	-22%	919	0%	-99%
Student & Instructional Support	286	0%	2,858	1%	899%	0	0%	-100%
General Administration	1,263	1%	5,290	2%	319%	0	0%	-100%
School Administration (Building)	4,493	2%	66	0%	-99%	1,820	0%	2658%
Operations & Maintenance	101,133	50%	100,250	40%	-1%	313,604	79%	213%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	69,152	27%	0%	81,538	20%	18%
Total Expenditures	202,748	100%	252,354	100%	24%	397,881	100%	58%
Amount per Pupil	$680		$870		28%	$1,524		75%

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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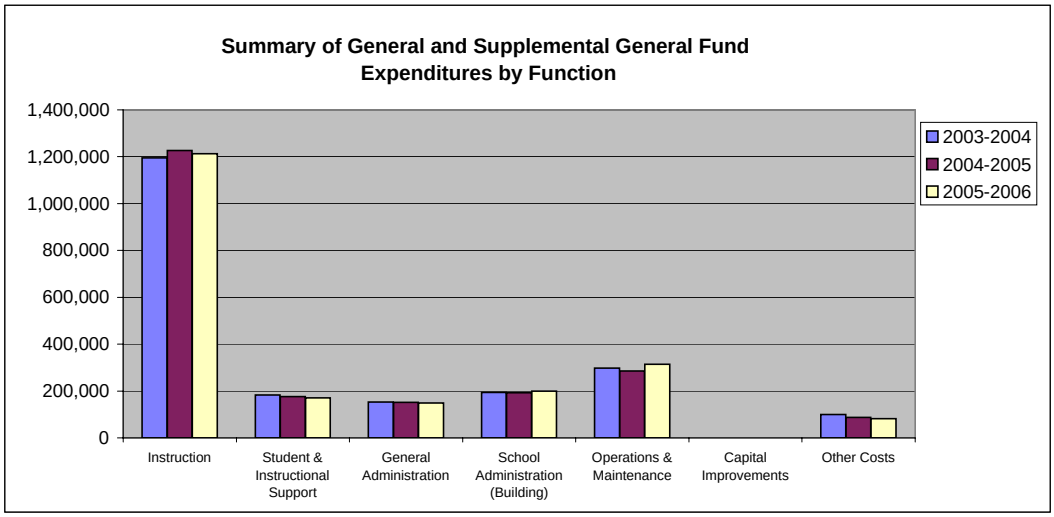
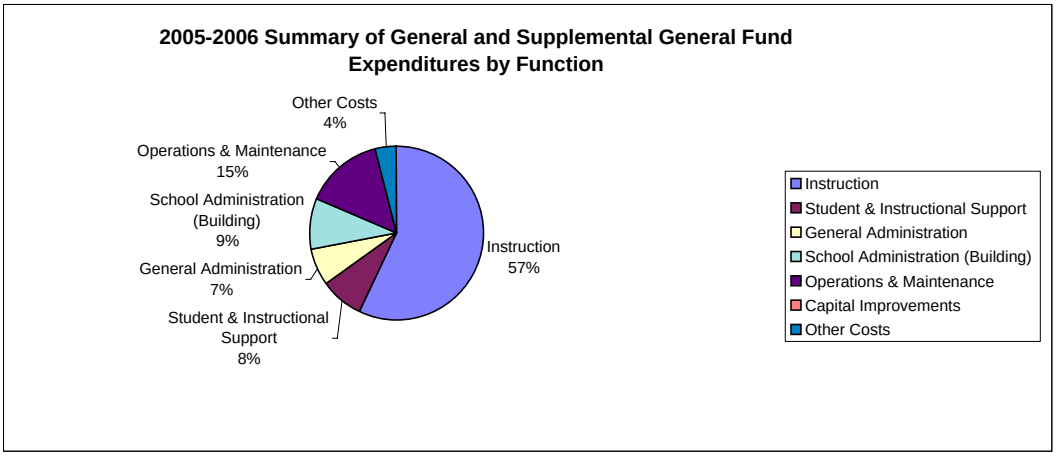
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,195,612	56%	1,226,499	58%	3%	1,212,414	57%	-1%
Student & Instructional Support	183,106	9%	175,595	8%	-4%	170,677	8%	-3%
General Administration	153,003	7%	151,958	7%	-1%	149,501	7%	-2%
School Administration (Building)	193,868	9%	192,320	9%	-1%	199,014	9%	3%
Operations & Maintenance	297,904	14%	284,813	13%	-4%	313,604	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	99,368	5%	87,255	4%	-12%	81,538	4%	-7%
Total Expenditures	2,122,861	100%	2,118,440	100%	0%	2,126,748	100%	0%
Amount per Pupil	$7,124		$7,305		3%	$8,148		12%

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.

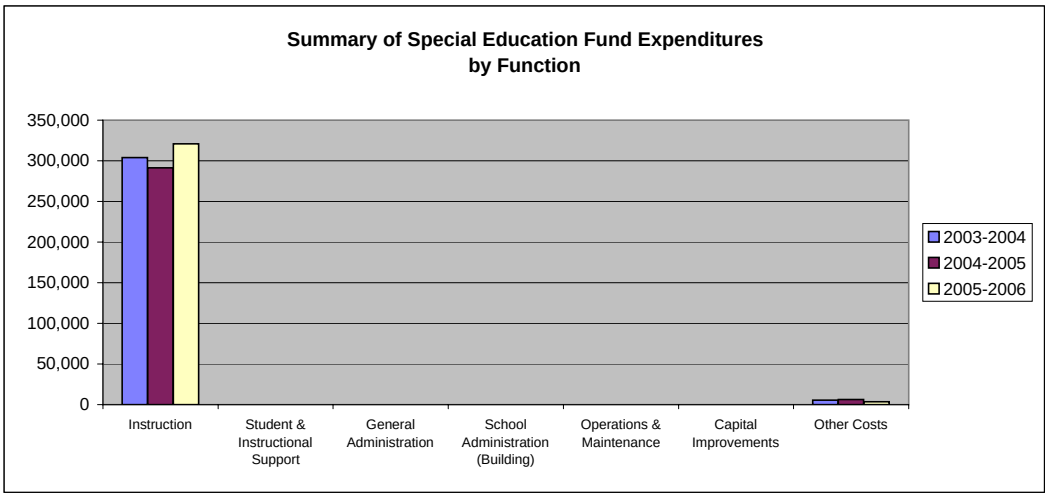


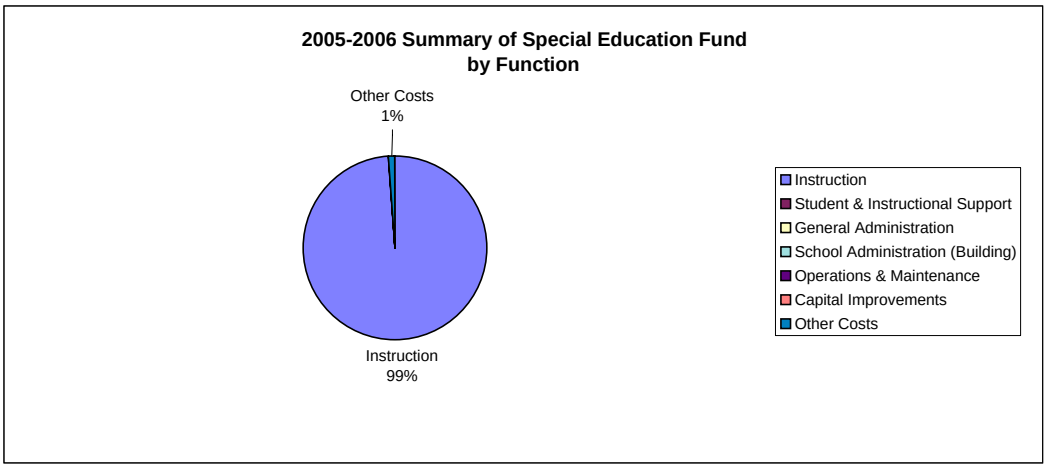


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	303,951	98%	291,145	98%	-4%	320,688	99%	10%
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	5,386	2%	6,361	2%	18%	3,486	1%	-45%
Total Expenditures	309,337	100%	297,506	100%	-4%	324,174	100%	9%
Amount per Pupil	$1,038		$1,026		-1%	$1,242		21%

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.)

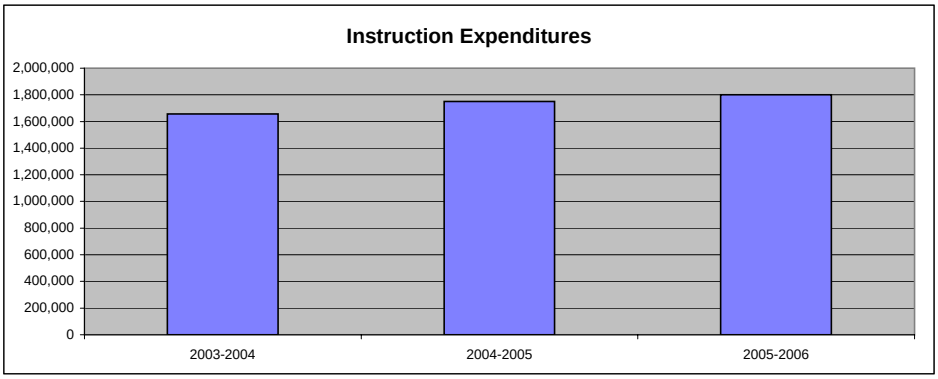


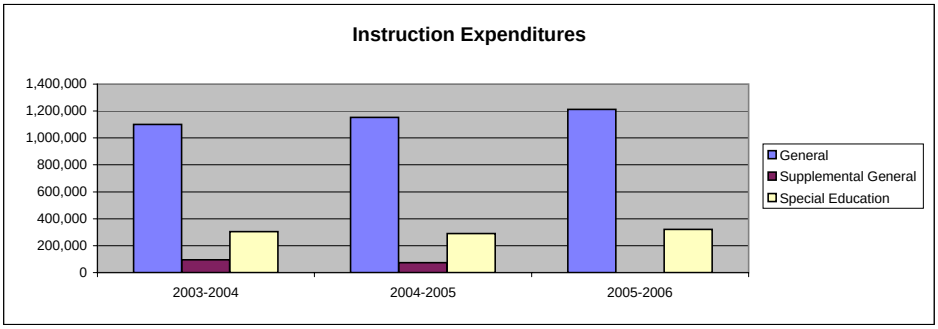


USD# 432

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,100,039		1,151,761	5%		1,211,495	5%
Federal Funds	54,359		46,762	-14%		50,464	8%
Supplemental General	95,573		74,738	-22%		919	-99%
At Risk (4yr Old)						0	
At Risk (K-12)						17,879	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	17,334		27,417	58%		35,000	28%
Driver Education	3,235		3,502	8%		3,785	8%
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	303,951		291,145	-4%		320,688	10%
Vocational Education	83,147		92,154	11%		96,890	5%
Gifts/Grants	0		2,459	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			50,933			63,927	26%
Contingency Reserve	0		8,665	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	1,657,638		1,749,536	6%		1,801,047	3%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	5,563		6,033	8%		6,901	14%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,657,638		1,749,536	6%		1,801,047	3%





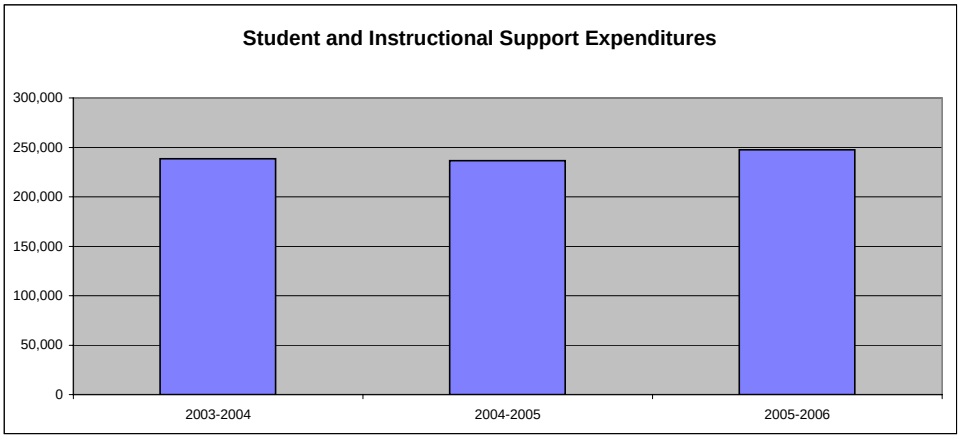
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	182,820		172,737	-6%		170,677	-1%
Federal Funds	20,112		24,100	20%		15,346	-36%
Supplemental General	286		2,858	899%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	28,061		28,730	2%		50,752	77%
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	7,111		1,000	-86%		2,000	100%
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	148		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			7,162			8,850	24%
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	238,538		236,587	-1%		247,625	5%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	800		816	2%		949	16%
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	238,538		236,587	-1%		247,625	5%
Amount per Pupil	$862		$892	3%		$942	6%



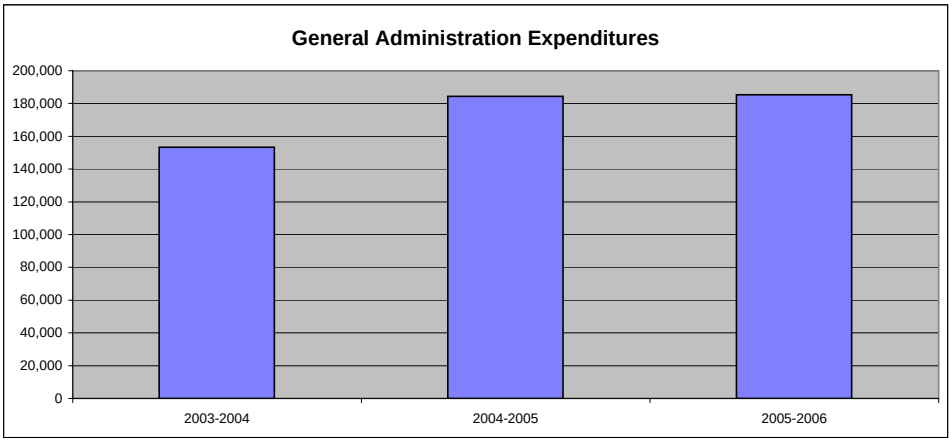
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	151,740		146,668	-3%		149,501	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,263		5,290	319%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	250		27,608	10943%		30,000	9%
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			4,775			5,925	24%
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	153,253		184,341	20%		185,426	1%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	514		636	24%		710	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	153,253		184,341	20%		185,426	1%



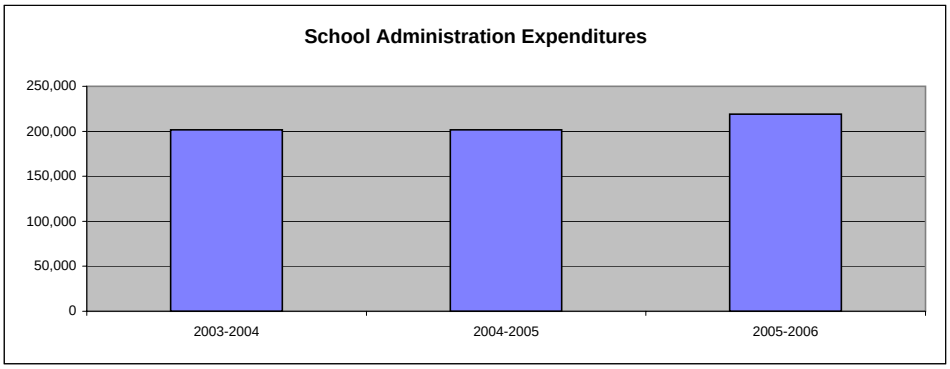
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	189,375		192,254	2%		197,194	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	4,493		66	-99%		1,820	2658%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,742		1,286	-83%		10,000	678%
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			7,958			9,925	25%
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	201,610		201,564	0%		218,939	9%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	677		695	3%		839	21%
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	201,610		201,564	0%		218,939	9%



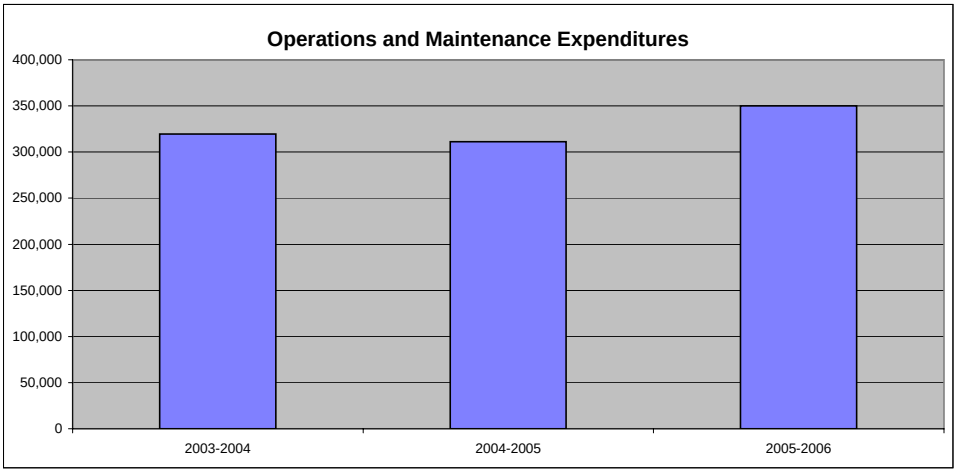
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	196,771		184,563	-6%		0	-100%
Federal Funds	0		0	0%		0	0%
Supplemental General	101,133		100,250	-1%		313,604	213%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	6,308		13,490	114%		20,000	48%
Driver Training	335		1,434	328%		1,530	7%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	14,914		4,786	-68%		7,093	48%
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		400	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			6,367			7,925	24%
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	319,461		311,290	-3%		350,152	12%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	1,072		1,073	0%		1,342	25%
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	319,461		311,290	-3%		350,152	12%



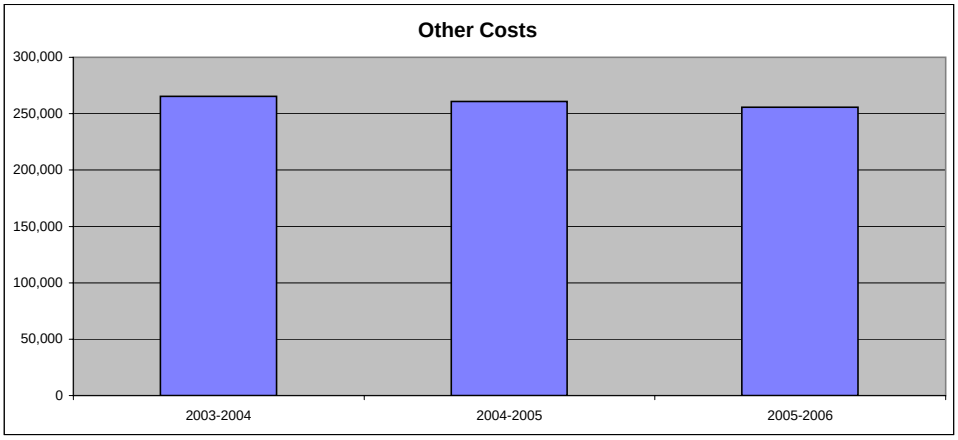
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	99,368		18,103	-82%		0	-100%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		69,152	0%		81,538	18%
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	160,580		164,705	3%		167,770	2%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	5,386		6,361	18%		3,486	-45%
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			2,387			2,925	23%
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	265,334		260,708	-2%		255,719	-2%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	890		899	1%		980	9%
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	265,334		260,708	-2%		255,719	-2%



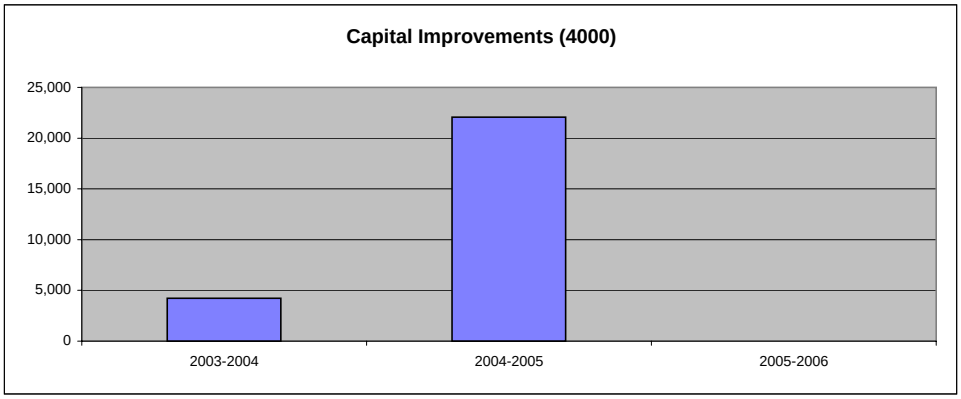
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	4,223		22,059	422%		0	-100%
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	4,223		22,059	422%		0	-100%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	14		76	437%		0	-100%
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	4,223		22,059	422%		0	-100%



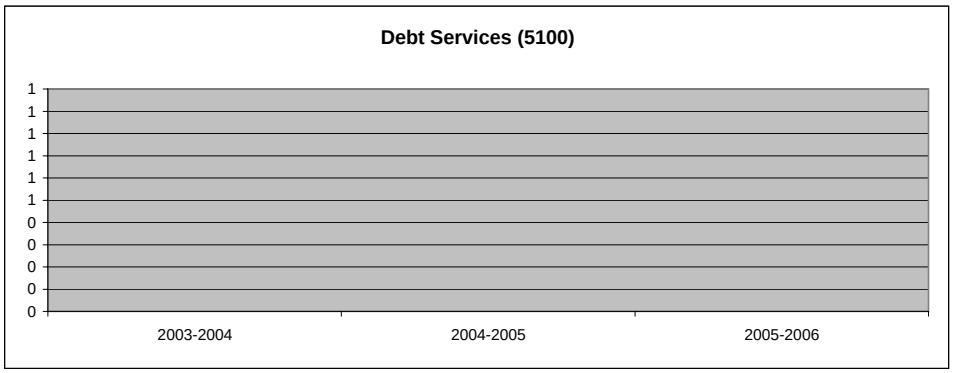
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			0			0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		0	0%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-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%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



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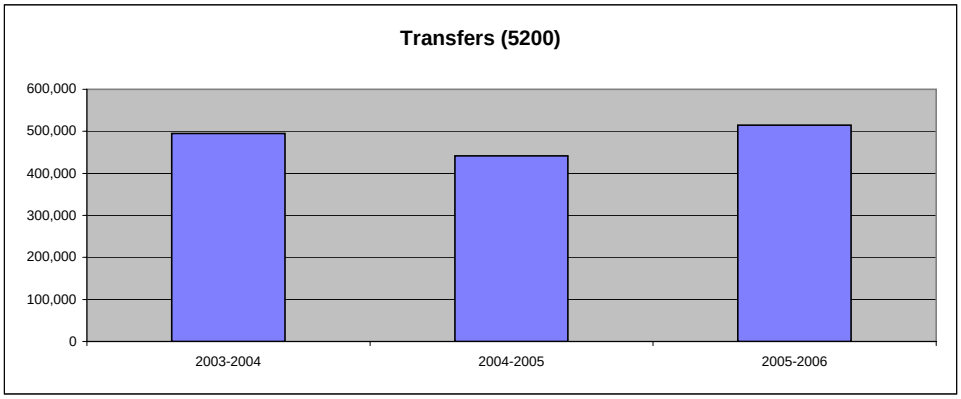
Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	174,406		157,324	-10%		347,272	121%
Federal Funds	0		0	0%		0	0%
Supplemental General	320,882		284,463	-11%		167,504	-41%
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	495,288		441,787	-11%		514,776	17%
Enrollment (FTE)*	298.0		290.0	-3%		261.0	-10%
Amount per Pupil	1,662		1,523	-8%		1,972	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	0		0	0%		0	0%
TOTAL	495,288		441,787	-11%		514,776	17%



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

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

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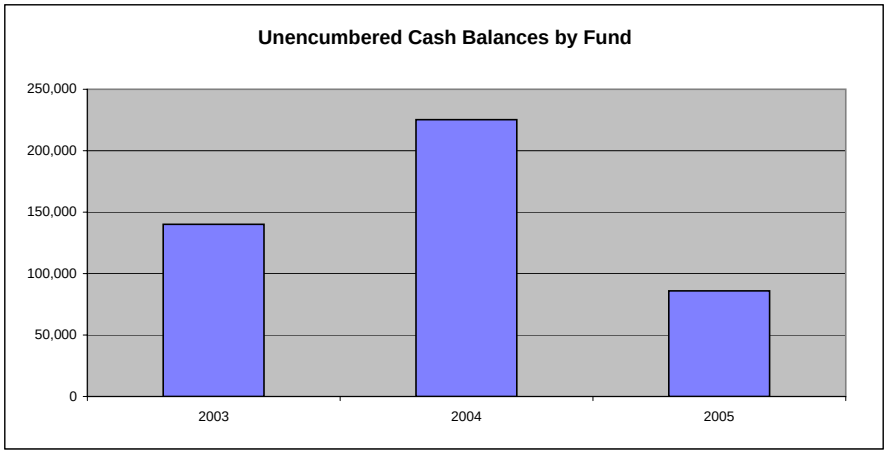
USD# 432

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	1,120	1,010	1,819
Federal Funds	0	0	0
Supplemental General	25,223	75,357	15,070
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	72,917	106,108	67,514
Driver Training	646	1,420	447
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	15,669	8,564	1,000
Professional Development	0	0	0
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	15,884	23,451	0
Vocational Education	0	0	0
Gifts/Grants	0	804	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	8,665	8,665	
Text Book & Student Material	0	0	
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	140,124	225,379	85,850
Enrollment (FTE)*	298.0	290.0	261.0
Amount per Pupil	470	777	329
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	140,124	225,379	85,850



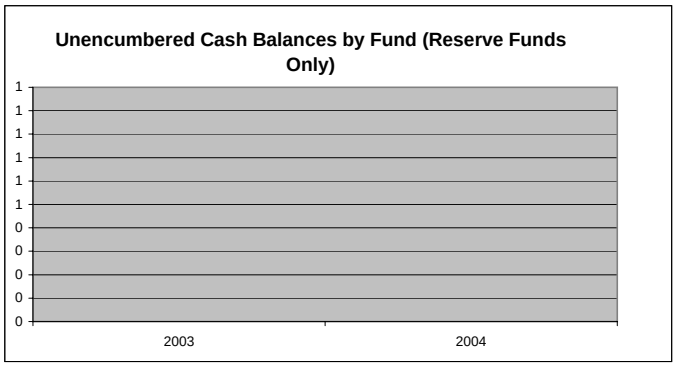
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

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

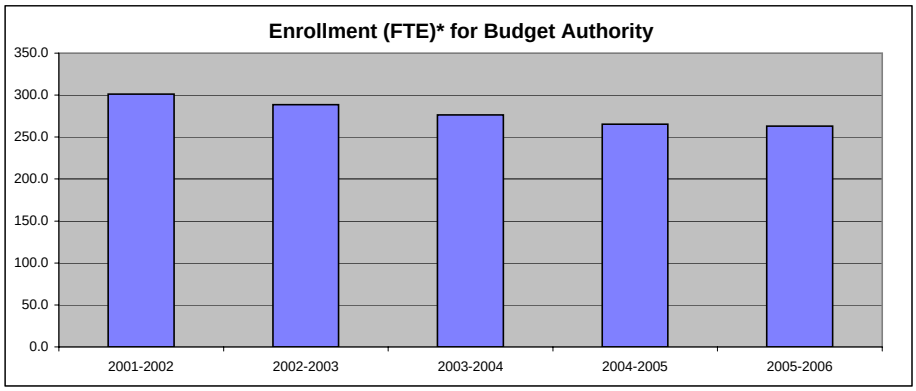


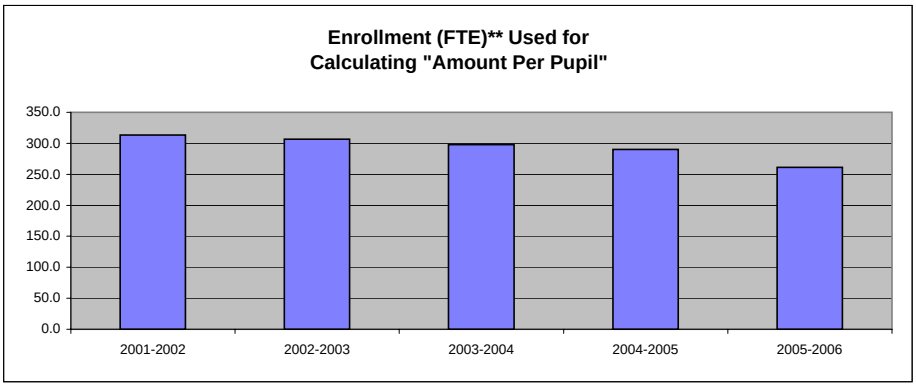
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

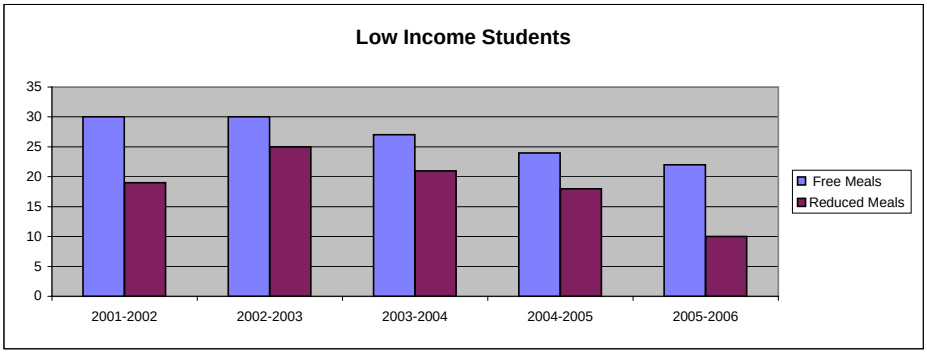
USD# 432

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)*	301.3	288.5	-4%	276.6	-4%	265.3	-4%	263.0	-1%
Enrollment (FTE)**	313.3	306.5	-2%	298.0	-3%	290.0	-3%	261.0	-10%
Number of Students - Free Meals	30	30	0%	27	-10%	24	-11%	22	-8%
Number of Students - Reduced Meals	19	25	32%	21	-16%	18	-14%	10	-44%





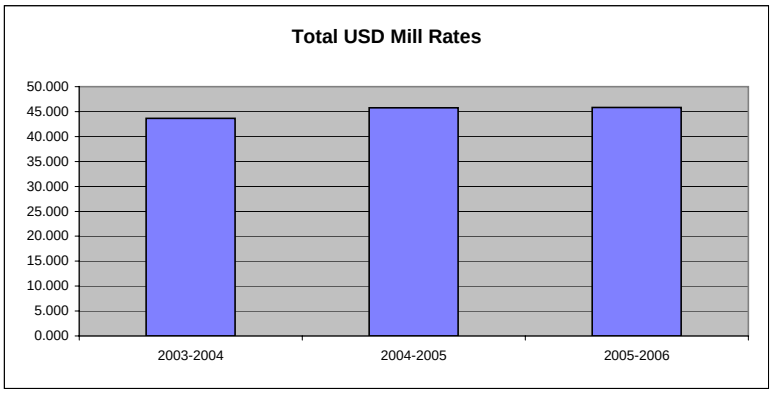


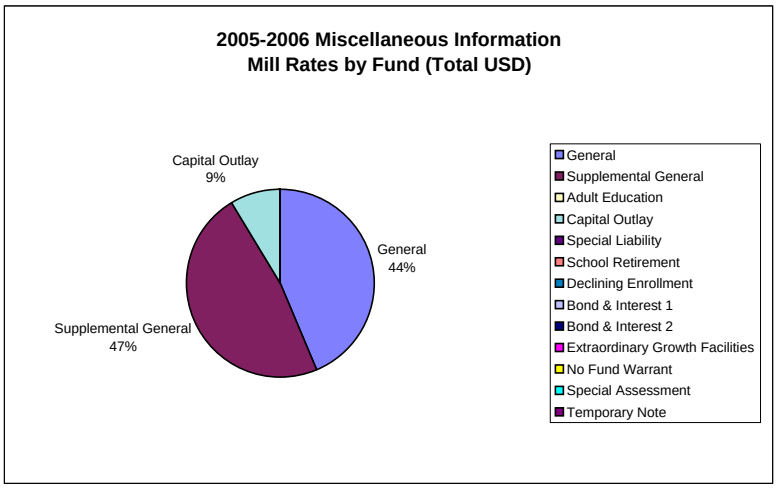
*FTE for state aid and budget authority purposes for general fund.

** 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	19.671	21.797	21.846
Adult Education	0.000	0.000	0.000
Capital Outlay	3.998	3.983	4.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**43.669**	**45.780**	**45.846**
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	0.999	0.996	0.997
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.999**	**0.996**	**0.997**





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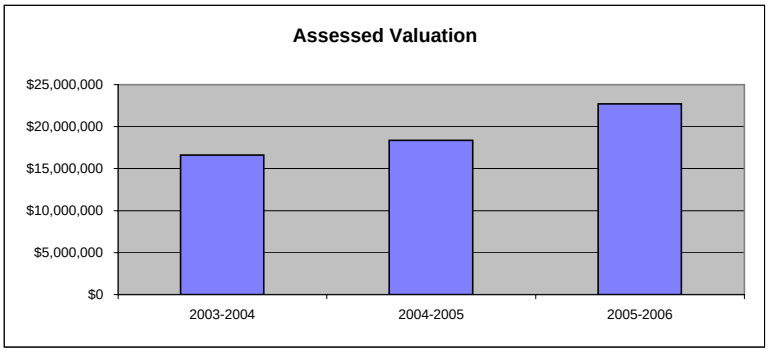
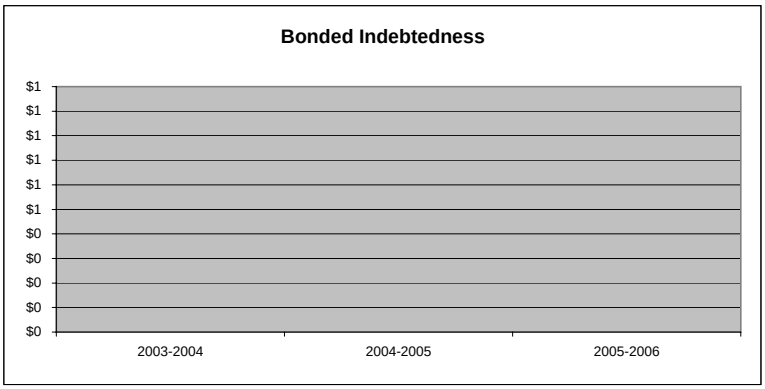
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$16,614,092	$18,361,012	$22,720,525
Bonded Indebtedness	$0	$0	$0