Budget Profile
2004-2005

USD 307 – ELL-SALINE

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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
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- Summary of Expenditures (Sumexpen.xls)

2004-2005 Budget General Information
USD #: 307- Ell-Saline

Introduction

USD #307-Ell-Saline is a rural district west of Salina. As such, what was formally a farming community has transitioned into a community of residents that are primarily employed in the Salina area. In the last 26 years, the enrollment has increased from approximately 185 students to about 450 students.

Board Members

Geena Kejr, Board President – 10143 W. Stimmel Rd., Brookville, KS 67425
Gregory Scott, Board Vice-President – 5997 W. Watkins Rd., Salina, KS 67401
Rod Barker – 8396 W. Water Well Rd., Salina, KS 67401
Louis Bieber – 7501 W. Schilling Rd., Salina, KS 67401
Greg Brockway – 2433 N. Halstead Rd., Salina, KS 67401
Theresa Choate – 1517 N. Hohneck Rd., Salina, KS 67401
Phil Schneider – 732 S. Hohneck Rd., Salina, KS 67401

Key Staff

Superintendent: Bernard L. White
Associate or Assistant Superintendents:
Business Office Staff: Susan K. Rose, Clerk Ann L. Krone, Treasurer
Curriculum & Instruction Staff: Utilize services of Smoky Hill Education Service Center
Other Key Contacts: Elementary Principal – Dwight Powell
1757 N. Halstead Rd., Salina, KS 67401
785-827-8891
Secondary Principal – Steve Williams
414 E. Anderson, Brookville, KS 67425
785-225-6633

The District's Accomplishments and Challenges

Accomplishments: USD 307's testing scores are higher than the state and national averages in nearly all grade levels and academic areas. State assessment scores are improving steadily and we are nearing the "standard for excellence". Our attendance rates are always high, and our graduation rates always exceed 95%, and are often 98-100%. We are concerned about the implications in the No Child Left Behind legislation, but are excited by the challenge and are taking many steps to assist our students in their quest for knowledge. USD 307 is the recipient of a 21st Century Learning Center Grant that assists students in grades K-6 in tutoring and after school programs. The district actively participates in various "community" projects to raise funds for disadvantaged persons. For the 2004-2005 school year, we are implementing an "abstinence education" for our students in grades 7-12. The program stresses the importance of "purity" in today's world where we are exposed to many sexually transmitted diseases.

Challenges: After a growth span of ten consecutive years, Ell-Saline experienced one year (2000-2001) of declining enrollment. We have been unable to determine why the change occurred, but enrollment seems to again be on the upswing. The current year finds us in the fifth year since we experienced the declining enrollment. We are projecting slightly higher enrollment this year.

A continuing challenge to USD 307 is finding the fiscal resources to upgrade facilities, provide an acceptable pay scale for all employees, provide enhanced technology for staff and student, and provide the resources for educational professionals to enable an outstanding education for all students. The patrons for the district have been generous by passing bond issues in 1998 and in 1999 that provide needed facilities and equipment for our students today. In addition, in 1996, a lease purchase agreement was executed that provides additional classrooms and restrooms for Ell-Saline Elementary School. In 2001, a lease purchase agreement was implemented that provides both facilities with increased hard surface parking and roadways. Utilizing these creative finance options has proven to be a tremendous aid in providing all of our students with great educational opportunities.

The district does continue to struggle with recruitment of teachers in secondary subject specific areas. The areas that have provided the most challenges are: Math, Music/Band, Business.

Our budget will be difficult to maintain if the state does not increase funding levels next year.

We truly appreciate the support of the local community. That support makes Ell-Saline “a better place to learn”!

Supplemental Information for the Following Tables

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7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
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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

USD# 307

Summary of Total Expenditures By Function
(All Funds)

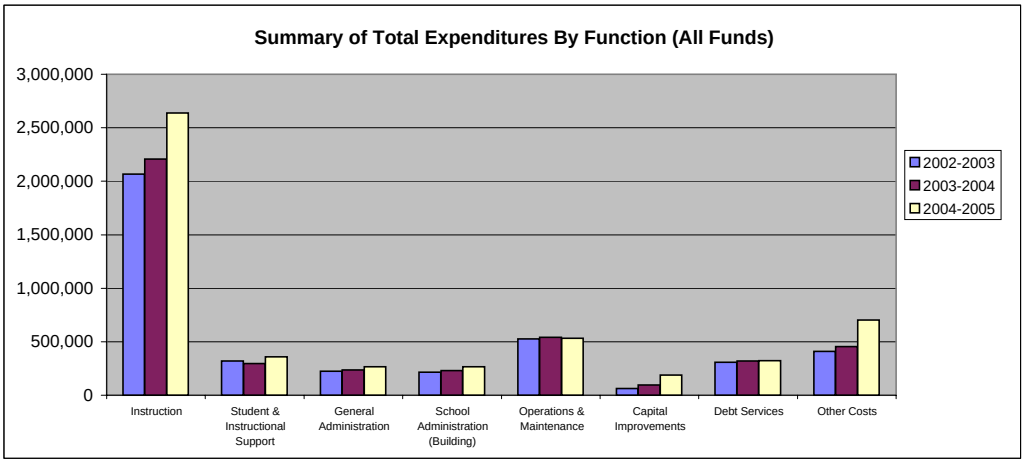
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,067,378	50%	2,208,611	50%	7%	2,636,611	50%	19%
Student & Instructional Support	320,770	8%	295,750	7%	-8%	358,367	7%	21%
General Administration	223,234	5%	235,997	5%	6%	264,721	5%	12%
School Administration (Building)	214,173	5%	229,011	5%	7%	266,536	5%	16%
Operations & Maintenance	524,978	13%	541,157	12%	3%	533,282	10%	-1%
Capital Improvements	63,970	2%	95,521	2%	49%	189,237	4%	98%
Debt Services	307,761	7%	321,281	7%	4%	324,342	6%	1%
Other Costs	410,170	10%	455,702	10%	11%	701,597	13%	54%
Total Expenditures	4,132,434	100%	4,383,030	100%	6%	5,274,693	100%	20%
Amount per Pupil	$9,347		$9,697		4%	$11,271		16%

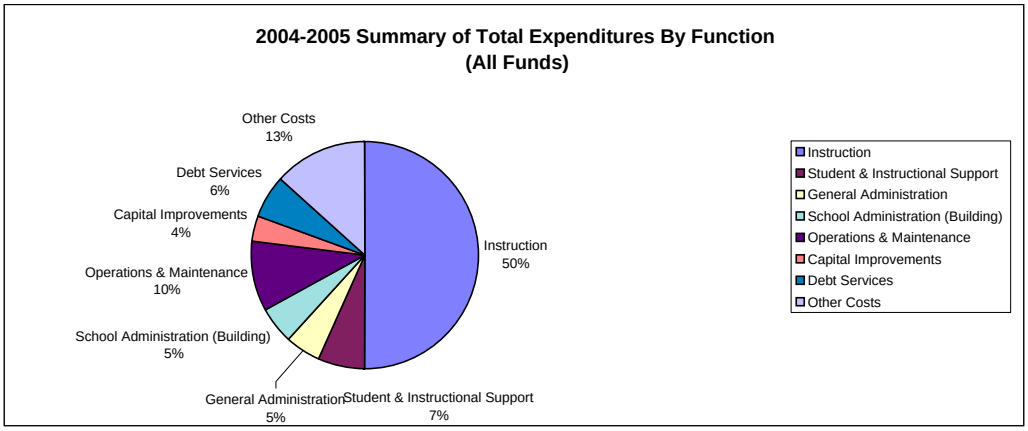
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

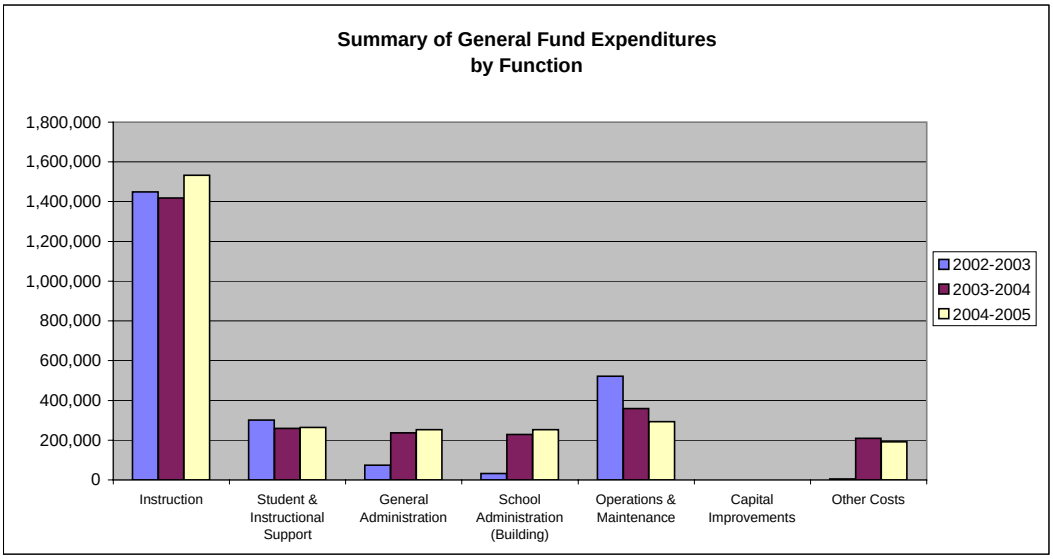


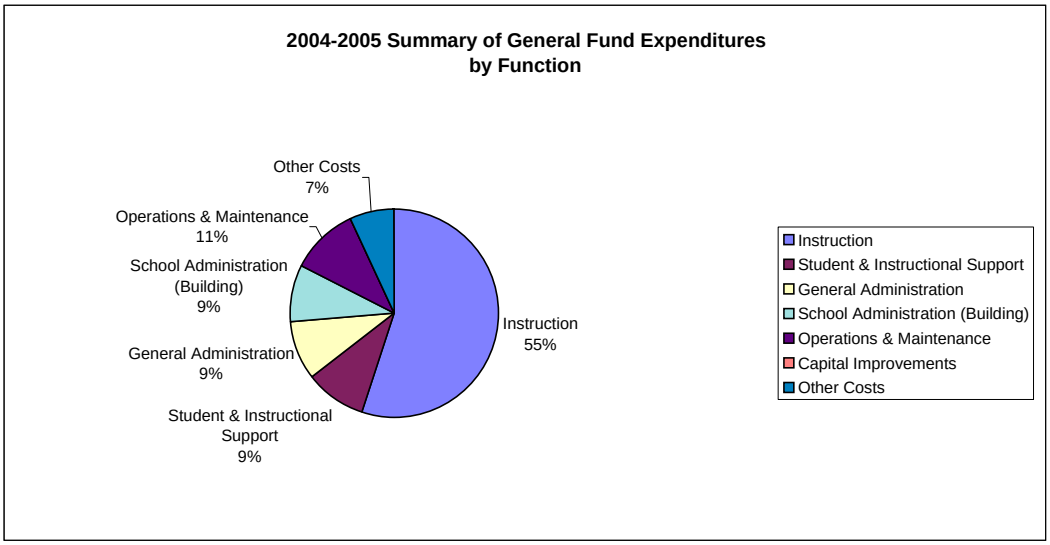


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,448,878	61%	1,417,634	52%	-2%	1,532,653	55%	8%
Student & Instructional Support	300,693	13%	259,669	10%	-14%	264,455	9%	2%
General Administration	74,283	3%	235,997	9%	218%	253,350	9%	7%
School Administration (Building)	32,241	1%	229,011	8%	610%	253,000	9%	10%
Operations & Maintenance	521,332	22%	358,264	13%	-31%	293,200	11%	-18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,432	0%	208,898	8%	3746%	191,100	7%	-9%
Total Expenditures	2,382,859	100%	2,709,473	100%	14%	2,787,758	100%	3%
Amount per Pupil	$5,390		$5,994		11%	$5,957		-1%

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

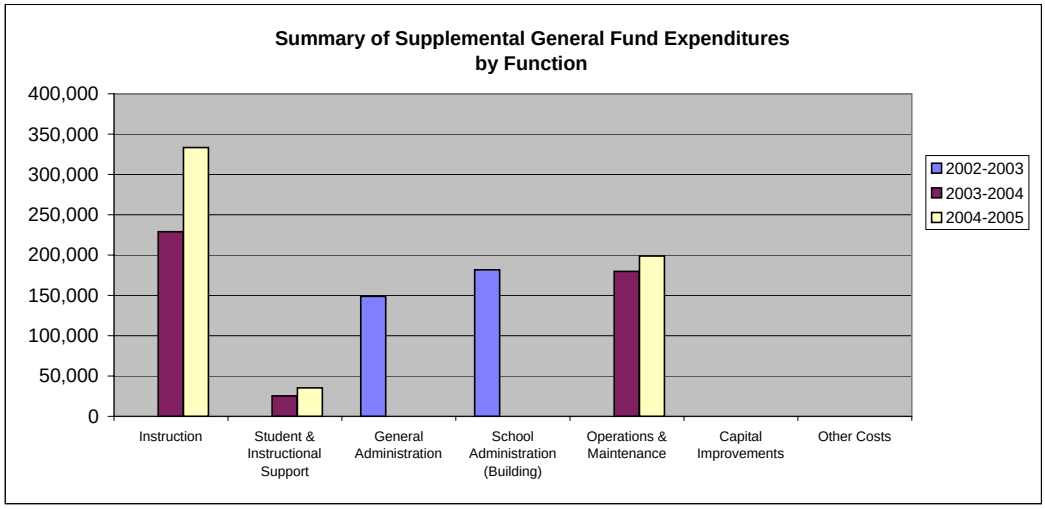


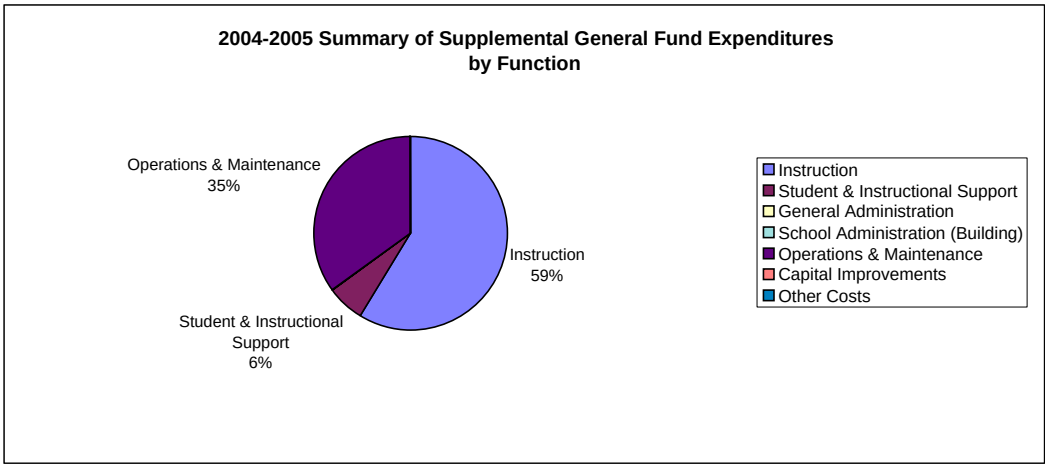


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	0	0%	229,124	53%	0%	333,395	59%	46%
Student & Instructional Support	0	0%	25,500	6%	0%	35,125	6%	38%
General Administration	148,951	45%	0	0%	-100%	0	0%	0%
School Administration (Building)	181,932	55%	0	0%	-100%	0	0%	0%
Operations & Maintenance	0	0%	179,589	41%	0%	199,000	35%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	330,883	100%	434,213	100%	31%	567,520	100%	31%
Amount per Pupil	$748		$961		28%	$1,213		26%

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





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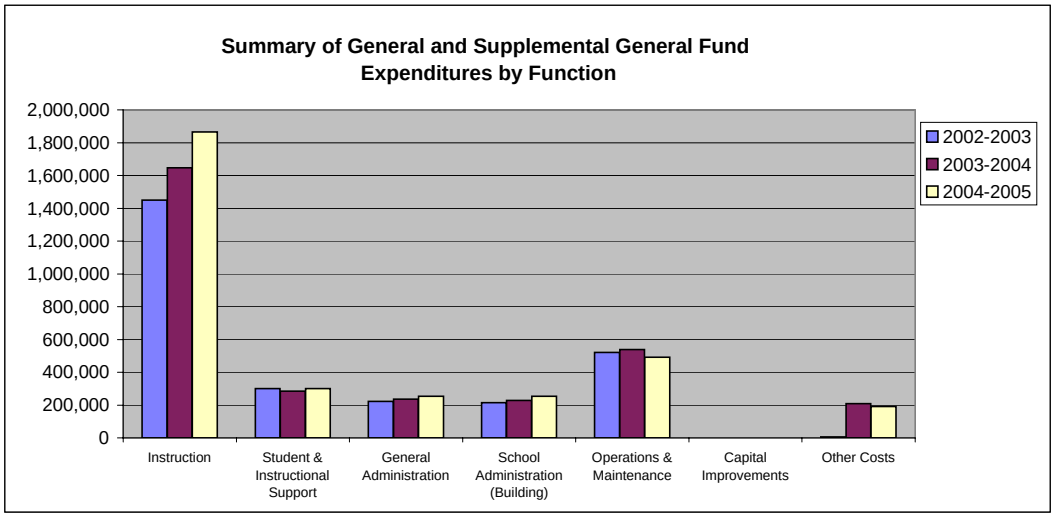
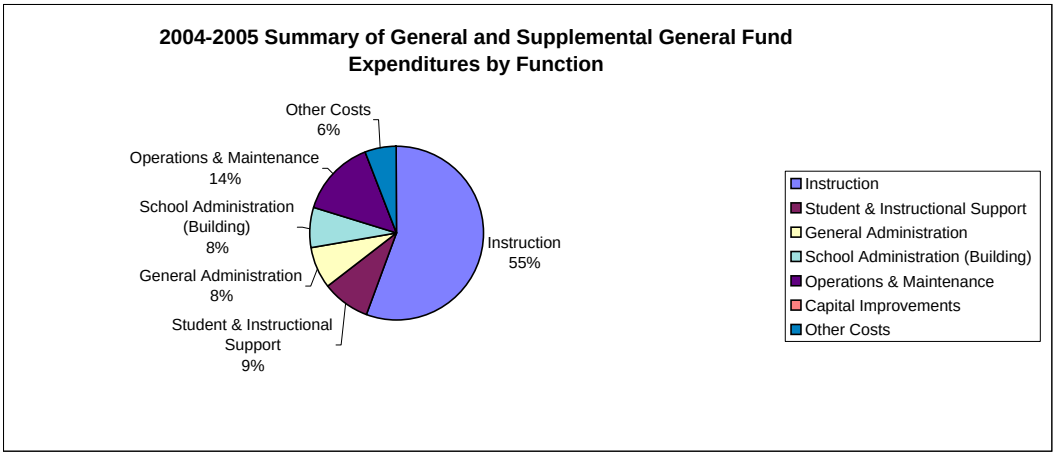
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,448,878	53%	1,646,758	52%	14%	1,866,048	56%	13%
Student & Instructional Support	300,693	11%	285,169	9%	-5%	299,580	9%	5%
General Administration	223,234	8%	235,997	8%	6%	253,350	8%	7%
School Administration (Building)	214,173	8%	229,011	7%	7%	253,000	8%	10%
Operations & Maintenance	521,332	19%	537,853	17%	3%	492,200	15%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,432	0%	208,898	7%	3746%	191,100	6%	-9%
Total Expenditures	2,713,742	100%	3,143,686	100%	16%	3,355,278	100%	7%
Amount per Pupil	$6,138		$6,955		13%	$7,169		3%

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

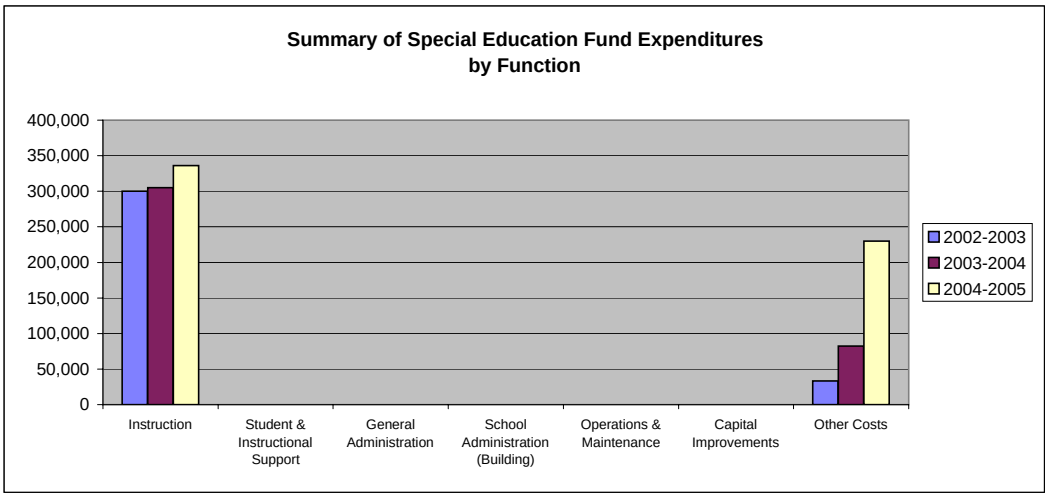


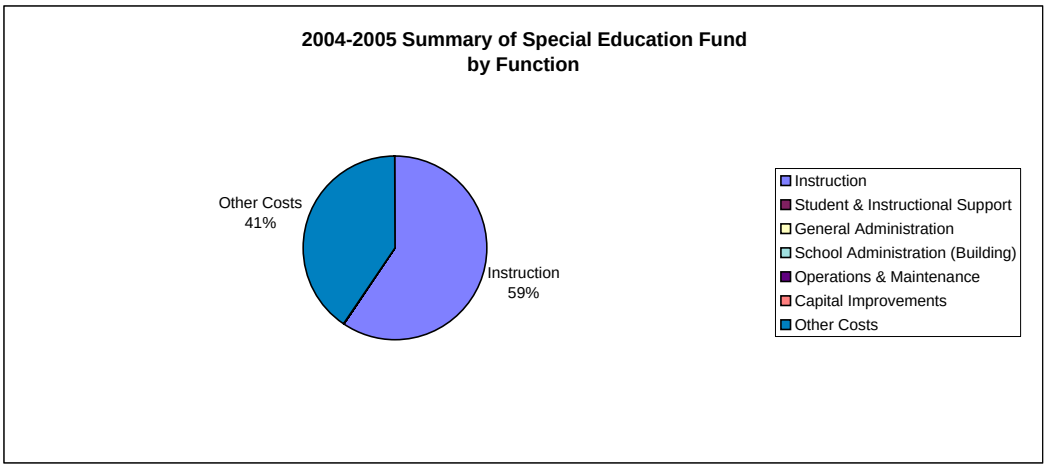


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	300,064	90%	305,243	79%	2%	336,129	59%	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	33,391	10%	82,184	21%	146%	229,710	41%	180%
Total Expenditures	333,455	100%	387,427	100%	16%	565,839	100%	46%
Amount per Pupil	$754		$857		14%	$1,209		41%

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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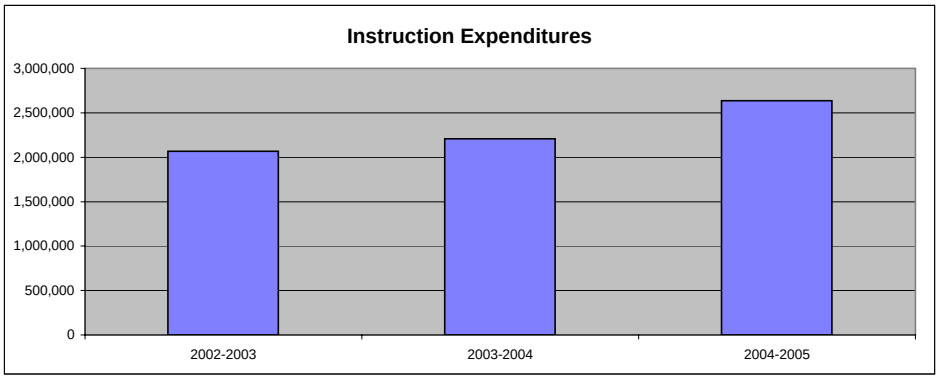
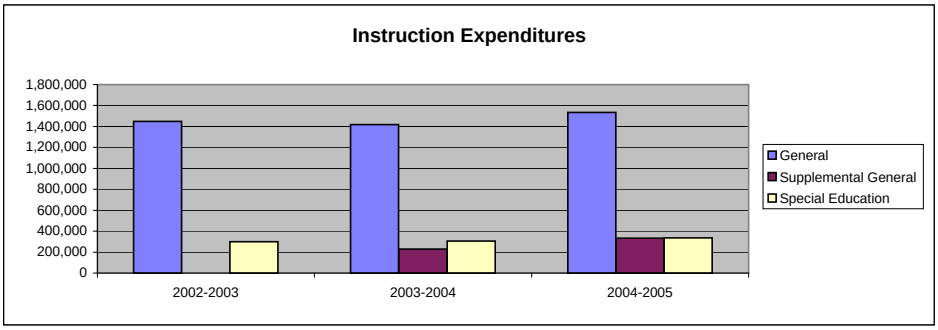
Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,448,878		1,417,634	-2%		1,532,653	8%
Federal Funds	97,551		99,411	2%		109,901	11%
Supplemental General	0		229,124	0%		333,395	46%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	35,230		13,473	-62%		85,000	531%
Driver Education	5,060		5,993	18%		15,940	166%
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	300,064		305,243	2%		336,129	10%
Technology Education	0						
Transportation	0						
Vocational Education	161,857		137,733	-15%		149,292	8%
Gifts/Grants	4,111		0	-100%		168	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						74,133	
Contingency Reserve	0		0	0%			
Text Book & Student Material	14,627		0	-100%			
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	2,067,378		2,208,611	7%		2,636,611	19%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	4,676		4,886	4%		5,634	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,067,378		2,208,611	7%		2,636,611	19%





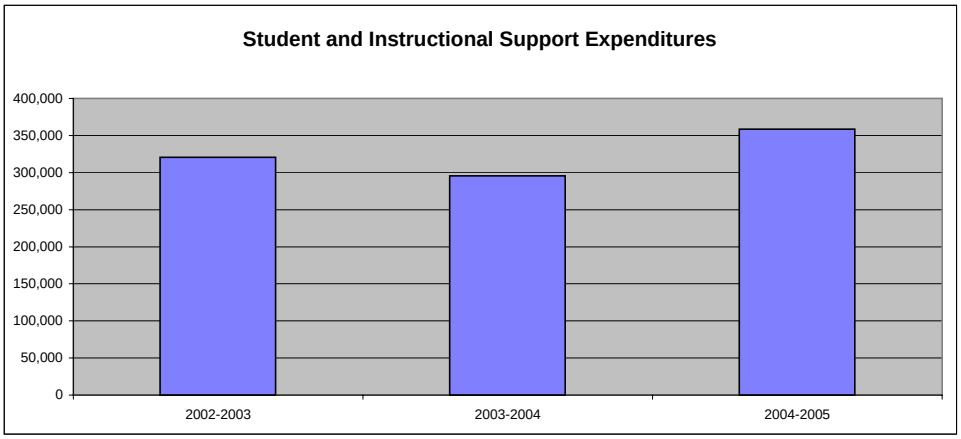
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	300,693		259,669	-14%		264,455	2%
Federal Funds	19,088		5,144	-73%		26,111	408%
Supplemental General	0		25,500	0%		35,125	38%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		12,867	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	989		5,367	443%		9,097	69%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		70	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						10,712	
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	320,770		295,750	-8%		358,367	21%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	726		654	-10%		766	17%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	320,770		295,750	-8%		358,367	21%
Amount per Pupil	$726		$661	-9%		$766	16%



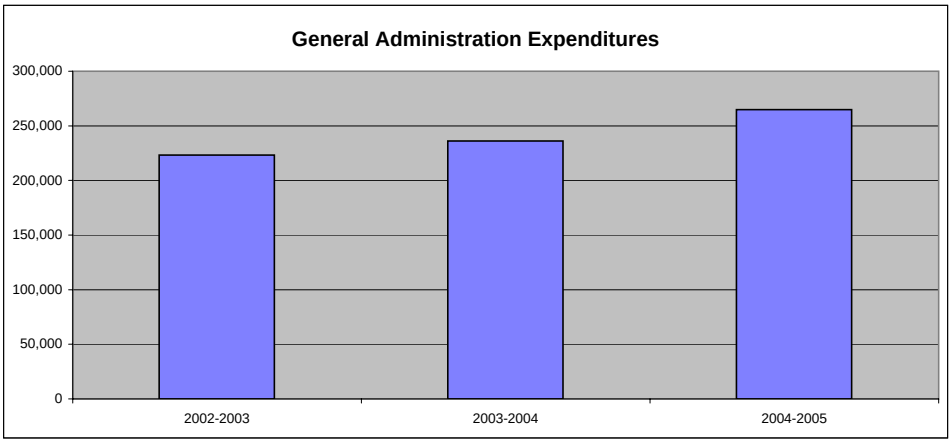
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	74,283		235,997	218%		253,350	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	148,951		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		1,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability 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						10,371	
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	223,234		235,997	6%		264,721	12%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	505		522	3%		566	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	223,234		235,997	6%		264,721	12%



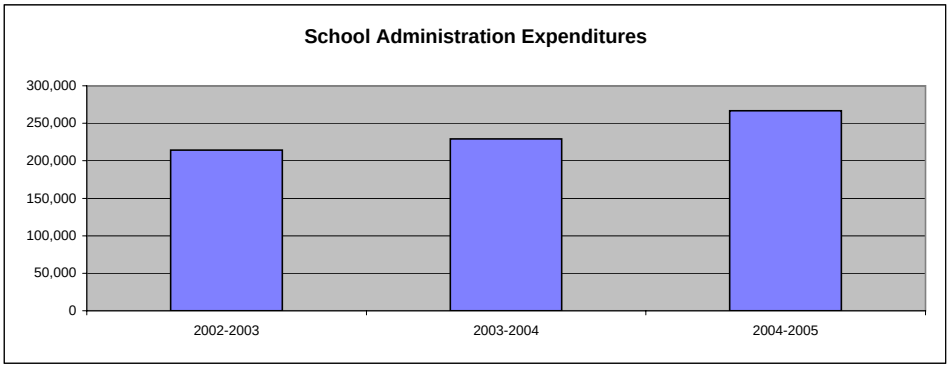
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	32,241		229,011	610%		253,000	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	181,932		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		2,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability 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						11,536	
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	214,173		229,011	7%		266,536	16%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	484		507	5%		570	12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	214,173		229,011	7%		266,536	16%



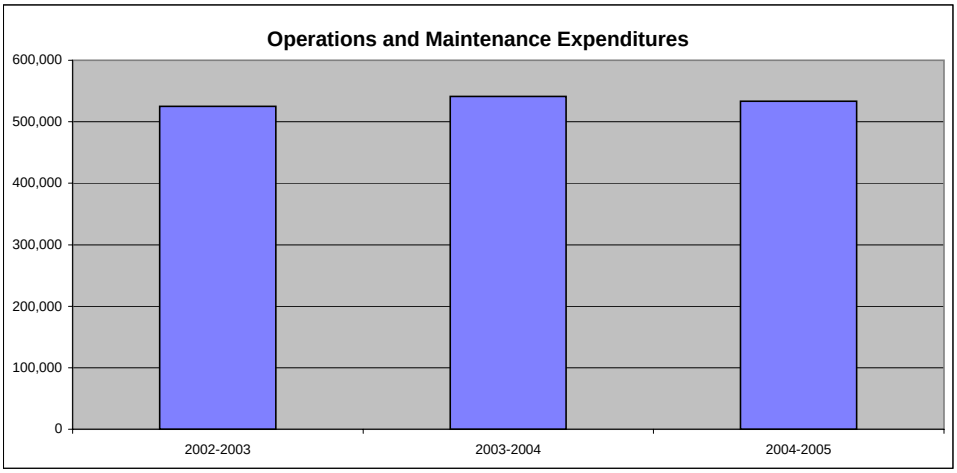
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	521,332		358,264	-31%		293,200	-18%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		179,589	0%		199,000	11%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		30,000	0%
Driver Training	600		1,641	174%		2,300	40%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	3,046		1,663	-45%		2,546	53%
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						6,236	
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	524,978		541,157	3%		533,282	-1%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	1,187		1,197	1%		1,139	-5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	524,978		541,157	3%		533,282	-1%



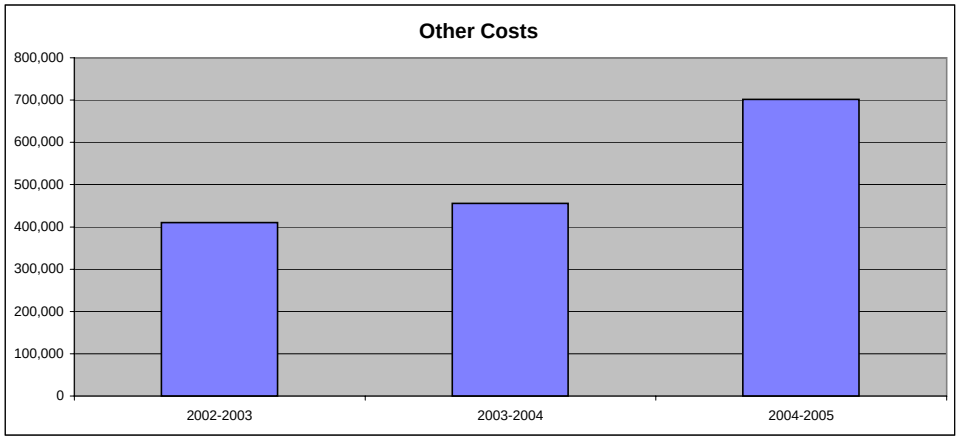
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	5,432		208,898	3746%		191,100	-9%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		65,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	151,037		159,636	6%		199,071	25%
Professional Development	0		911	0%		0	-100%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	33,391		82,184	146%		229,710	180%
Technology Education	0						
Transportation	216,635						
Vocational Education	3,600		4,073	13%		5,000	23%
Gifts/Grants	75		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						11,716	
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	410,170		455,702	11%		701,597	54%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	928		1,008	9%		1,499	49%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	410,170		455,702	11%		701,597	54%



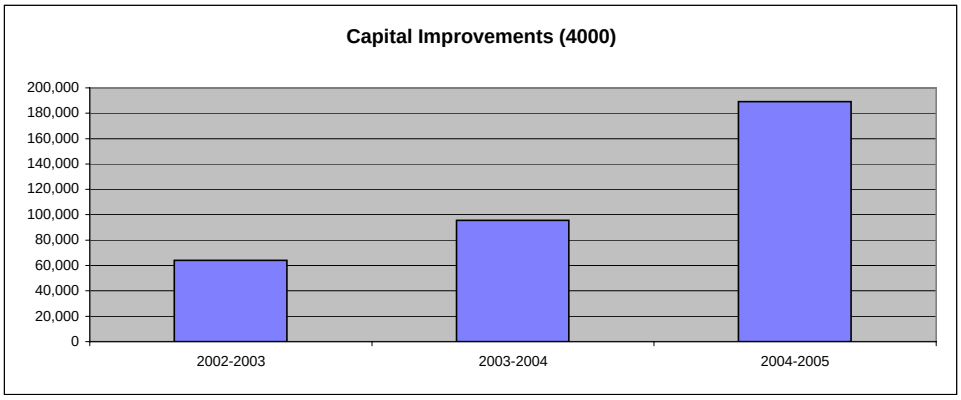
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	63,970		95,521	49%		189,237	98%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	63,970		95,521	49%		189,237	98%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	145		211	46%		404	91%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	63,970		95,521	49%		189,237	98%



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

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

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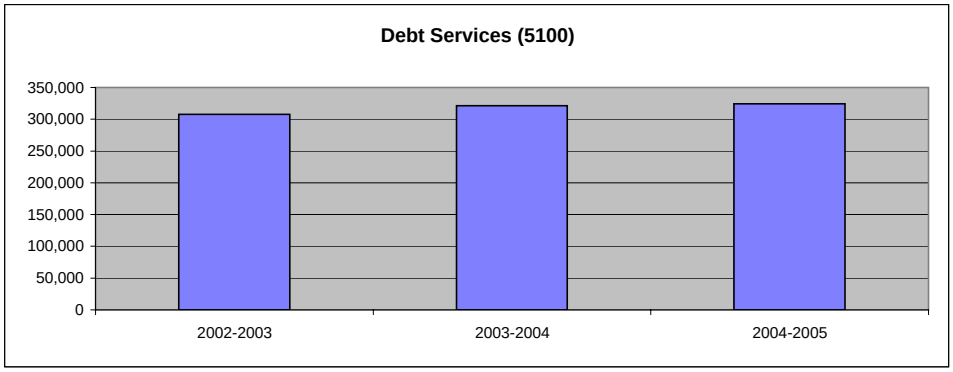
Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	307,761		321,281	4%		324,342	1%
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	307,761		321,281	4%		324,342	1%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	696		711	2%		693	-2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	307,761		321,281	4%		324,342	1%



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

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

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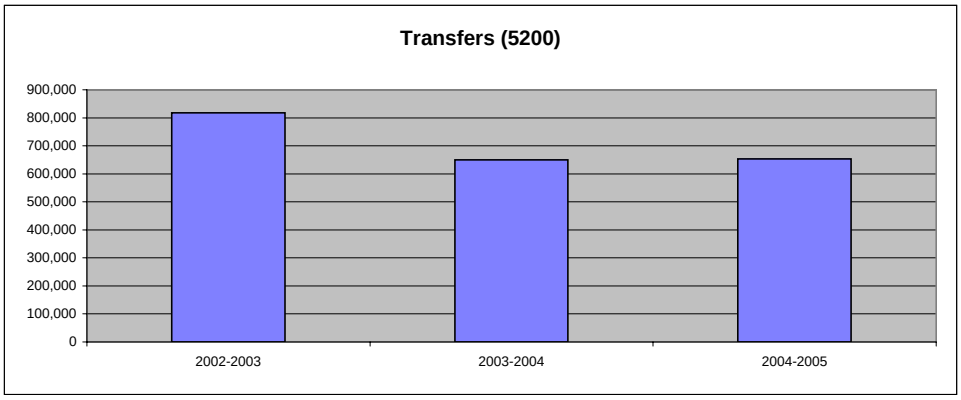
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	731,381		516,348	-29%		544,852	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	85,835		133,842	56%		108,000	-19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	817,216		650,190	-20%		652,852	0%
Enrollment (FTE)*	442.1		452.0	2%		468.0	4%
Amount per Pupil	1,848		1,438	-22%		1,395	-3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	817,216		650,190	-20%		652,852	0%



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

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

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

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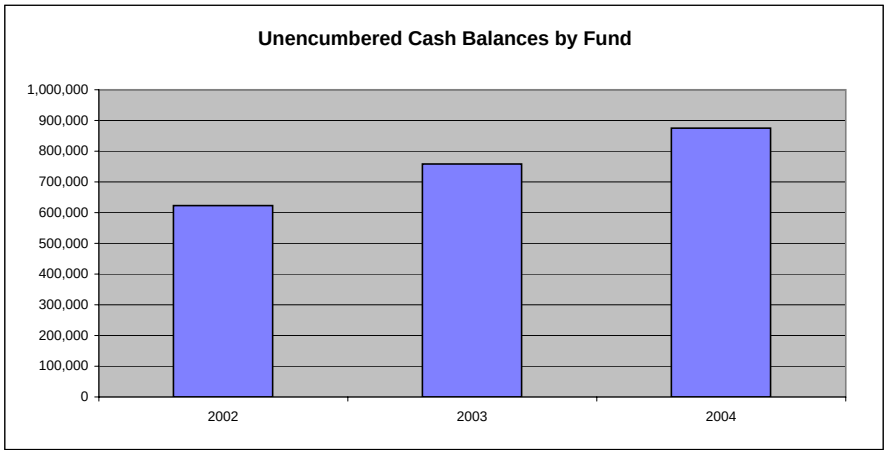
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	18,233	42	0
Federal Funds	6,054	10,334	8,678
Supplemental General	5,968	11,154	45,055
Bilingual Education	0	0	0
Capital Outlay	112,220	181,530	255,408
Driver Training	8,645	10,016	10,720
Extraordinary School Program	0	0	0
Food Service	7,427	21,991	25,160
Professional Development	8,082	7,375	1,097
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	89,569	106,463	150,279
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	2,025	4,269	2,714
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	118,004	124,528	
Text Book & Student Material	8,927	4,208	
Bond & Interest 1	238,171	276,811	376,395
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	623,325	758,721	875,506
Enrollment (FTE)*	442.1	452.0	468.0
Amount per Pupil	1,410	1,679	1,871
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	623,325	758,721	875,506



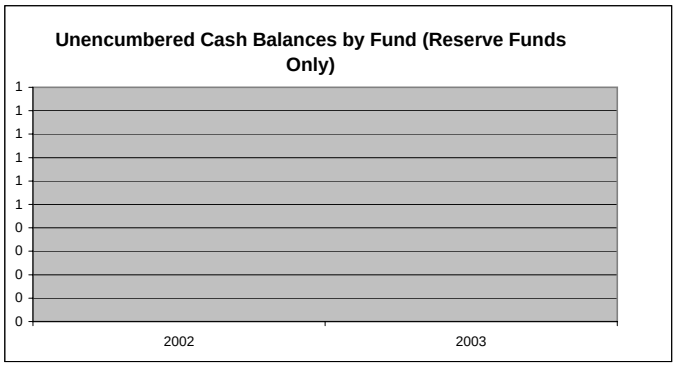
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0



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

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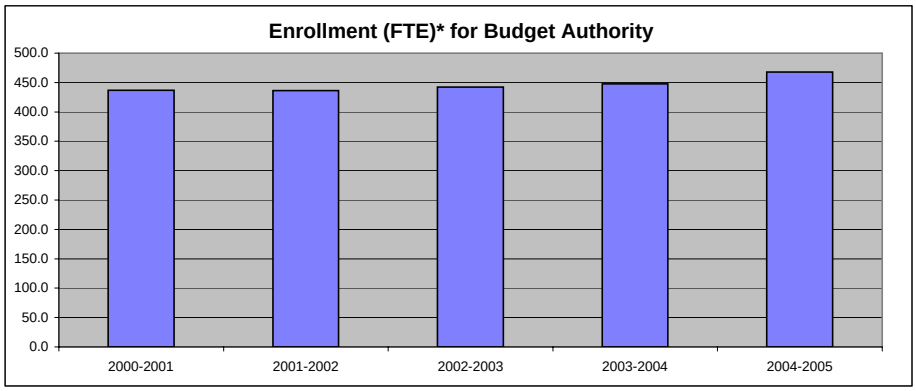
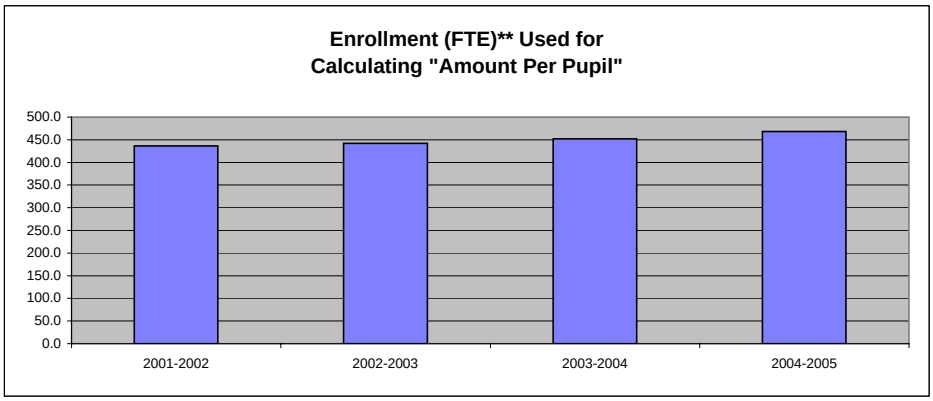
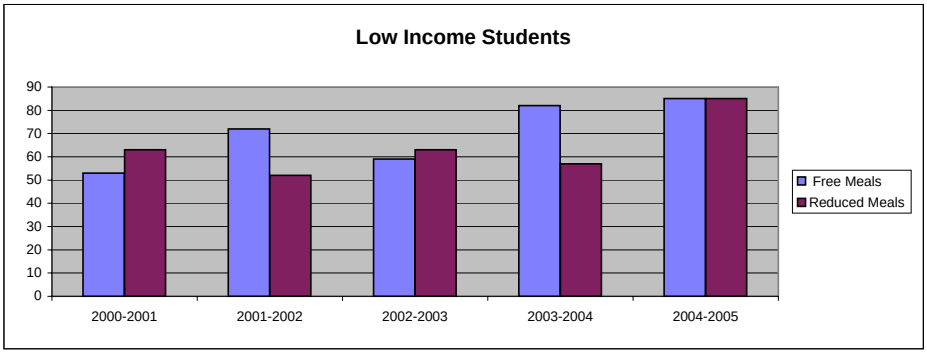
Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	437.0	436.3	0%	442.1	1%	447.5	1%	468.0	5%
Enrollment (FTE)**	**N/A**	436.3		442.1	1%	452.0	2%	468.0	4%
Number of Students - Free Meals	53	72	36%	59	-18%	82	39%	85	4%
Number of Students - Reduced Meals	63	52	-17%	63	21%	57	-10%	85	49%





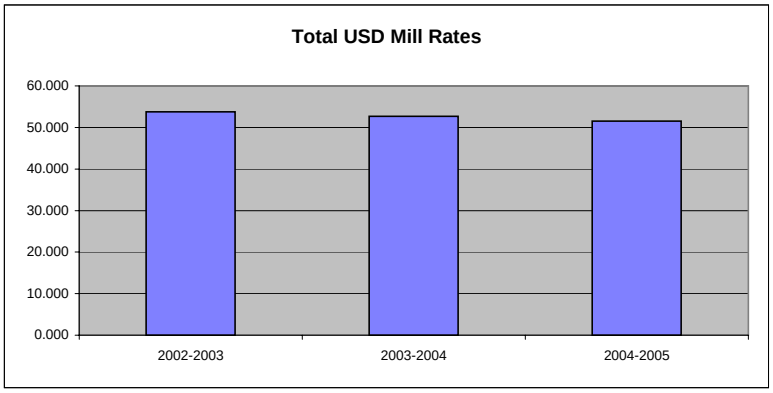


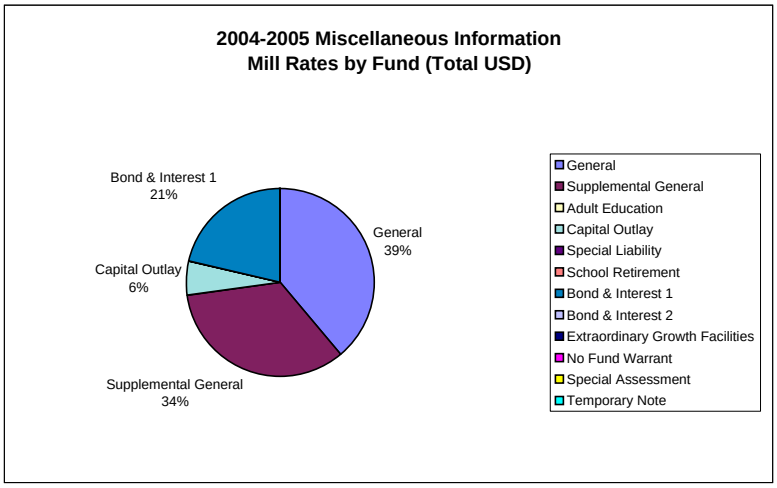
*FTE for state aid and budget authority purposes for general fund.

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

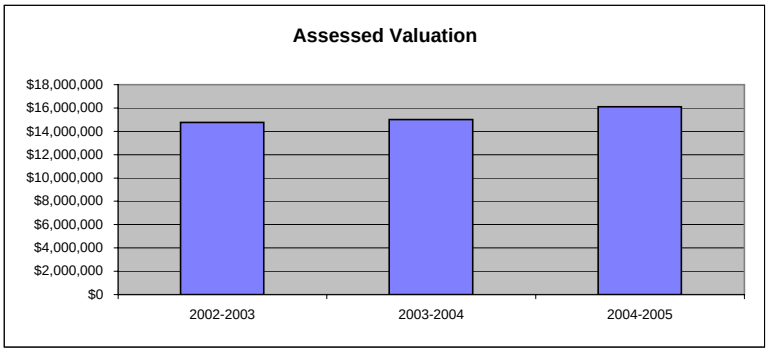
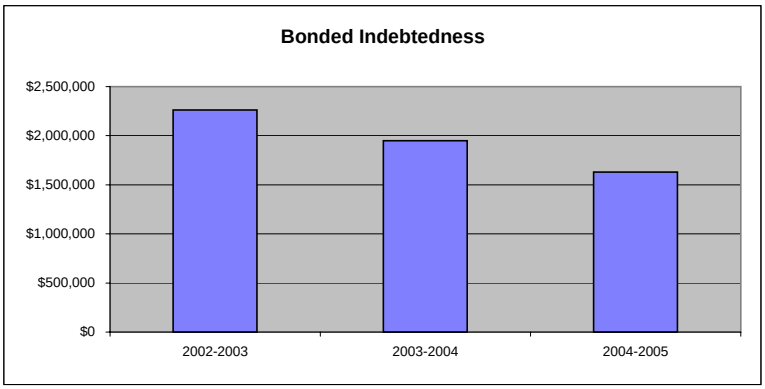
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.660	15.180	17.560
Adult Education	0.000	0.000	0.000
Capital Outlay	3.957	3.982	3.000
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	16.146	13.532	10.960
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	**53.763**	**52.694**	**51.520**
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# 307

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$14,756,975	$15,009,287	$16,114,607
Bonded Indebtedness	$2,262,961	$1,948,368	$1,628,493