Budget Profile

2006-2007

Lorraine

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- Supplemental Information for Tables in *Summary of Expenditures*
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2006-2007 Budget General Information
USD #: 328

Introduction

USD 328, encompassing 402.8 square miles of primarily agricultural land in five different counties, serves students from the communities of Bushton, Dorrance, Holyrood, Lorraine and Wilson. Each of these communities has their own rich heritage in which they take considerable pride and the patrons are strong supporters of the district's schools and education in general, as evidenced by the passage of an $8.6 million dollar bond issue in the mid 1990s resulting in new schools throughout the district. Though there are ever present challenges facing small, rural school districts, the board of education and the patrons they represent are dedicated to providing a truly quality educational experience for every child attending district schools.

Board Members

Dawn Dolezal	3212 202nd St.,	Dorrance, KS 67634	Telephone 785-658-2636
Joel Hosman	310 E Nassau,	Holyrood, KS 67450	Telephone 785-252-3568
Robert King	PO Box 448	Wilson, KS 67490	Telephone 785-658-3478
Irv Mitchell	PO Box 221	Wilson, KS 67490	Telephone 785-658-3819
Malcolm Shaw	PO Box 460	Wilson, KS 67490	Telephone 785-658-3435
Scott Rolfs	175 9th Road,	Bushton, KS 67427	Telephone 620-562-3342
Alan Siemer	PO Box 174	Bushton, KS 67427	Telephone 620-562-3517

Key Staff

Superintendent:	Roger Robinson
Business Office Staff:	Shauna Gorton, Board Clerk
Other Key Contacts:	Leonard Gales, Principal, Quivira Heights High School
	Jeff Potter, Principal, Quivira Heights Elementary Junior High
	Brian Smith, Principal, Wilson Schools

The District's Accomplishments and Challenges

Accomplishments:
USD 328 is extremely proud of the academic performance of students attending district schools, with students consistently performing extremely well on State and National Assessments. In each of the three attendance centers, grade levels achieved the Standard of excellence on the State Assessments, validating student academic growth, the district's curriculum and the instruction provided by district teachers. The district is equally proud of the graduation/promotion rates at district attendance centers, rates that reflect positively on students, parents and district personnel. In addition to a comprehensive and challenging curriculum, our co-curricular activities provide an enhancement to the student's educational experiences. The addition of the Lakeside Learning Center in Wilson has given the district's patrons and others throughout the state, another avenue to achieve enough credits to earn their high school diploma.

Challenges:
USD 328, like the majority of school districts in rural areas of Kansas, is experiencing a declining enrollment requiring the board of education and district personnel to make difficult decisions relative to reducing budgetary expenditures. These challenges are magnified by a

district geography that requires three attendance centers and two separate K-12 systems. Though decisions regarding budgetary reductions are always difficult, the board, patrons and district personnel approach such endeavors in a professional manner while maintaining a strong focus on providing an educational experience of quality that prepares students for their varied futures.

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
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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)
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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

USD# 328

Summary of Total Expenditures By Function
(All Funds)

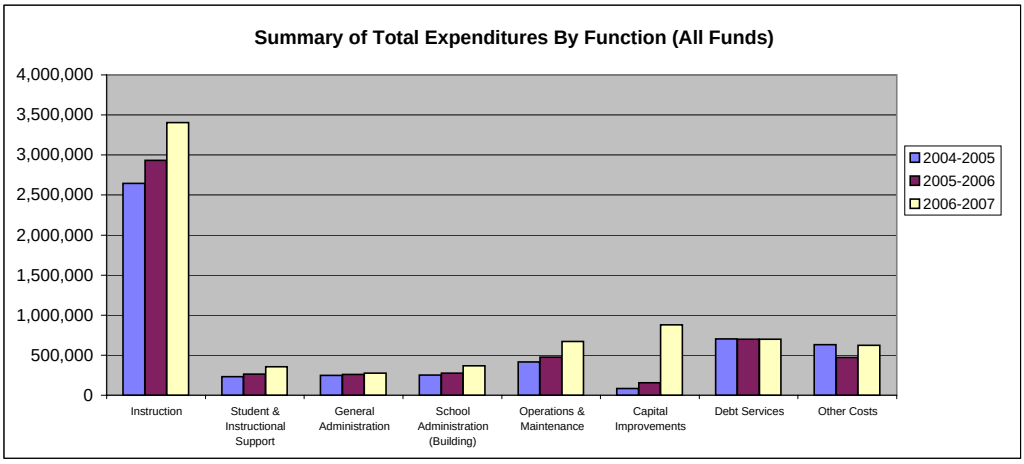
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,646,551	51%	2,932,440	53%	11%	3,403,910	47%	16%
Student & Instructional Support	232,355	4%	262,498	5%	13%	355,746	5%	36%
General Administration	248,102	5%	261,049	5%	5%	274,030	4%	5%
School Administration (Building)	252,038	5%	274,309	5%	9%	368,165	5%	34%
Operations & Maintenance	415,914	8%	477,033	9%	15%	669,855	9%	40%
Capital Improvements	84,935	2%	153,886	3%	81%	879,052	12%	471%
Debt Services	703,045	13%	698,928	13%	-1%	698,665	10%	0%
Other Costs	632,476	12%	471,433	9%	-25%	623,112	9%	32%
Total Expenditures	5,215,416	100%	5,531,576	100%	6%	7,272,535	100%	31%
Amount per Pupil	$11,773		$12,501		6%	$16,472		32%

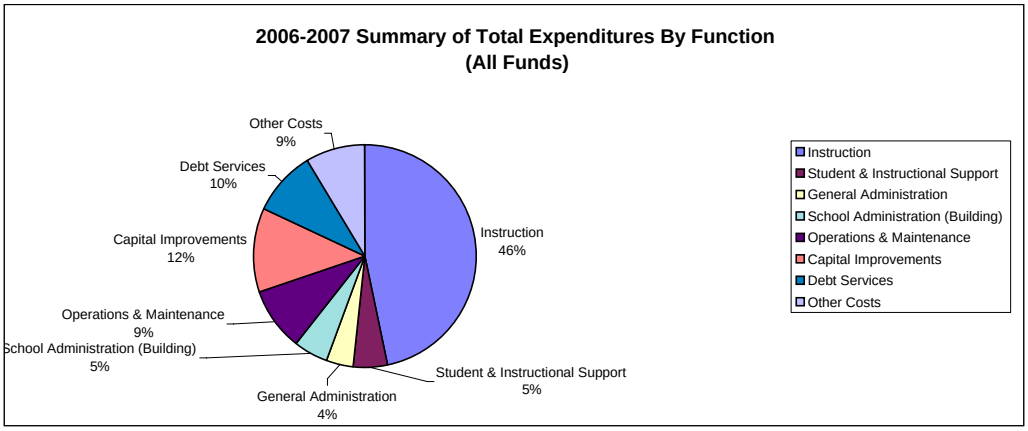
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

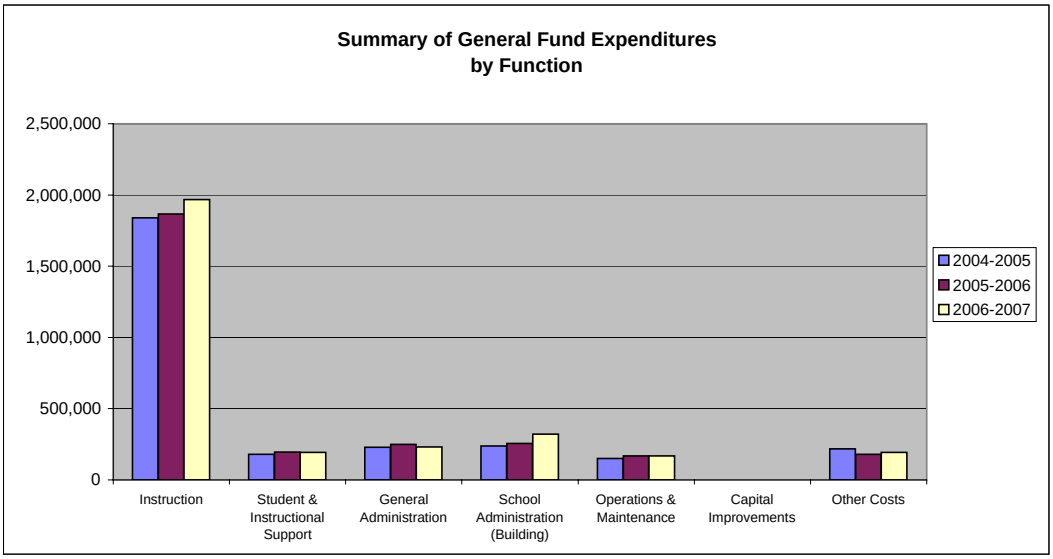


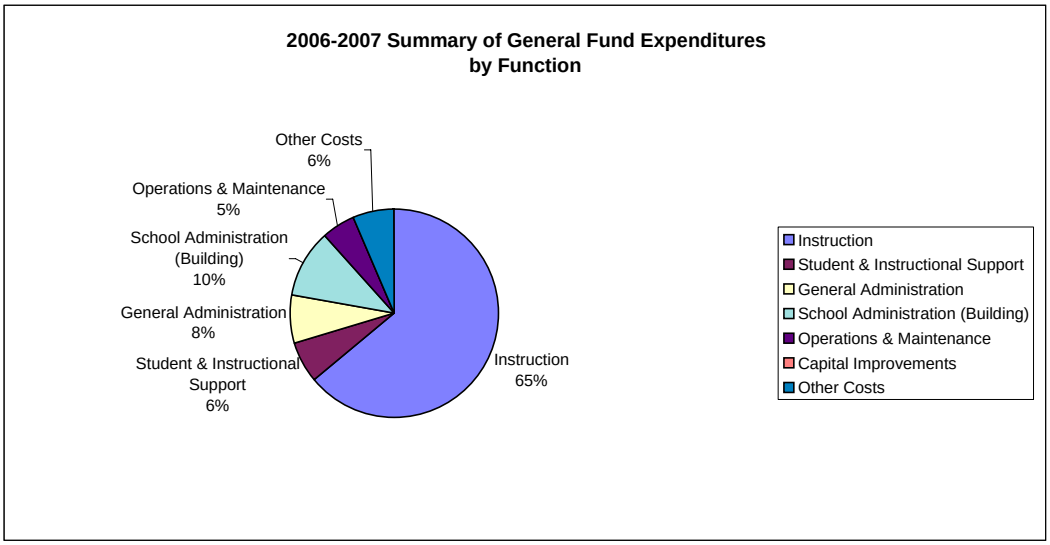


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,840,661	64%	1,866,195	64%	1%	1,968,551	64%	5%
Student & Instructional Support	180,817	6%	195,022	7%	8%	193,851	6%	-1%
General Administration	228,433	8%	248,682	9%	9%	231,730	8%	-7%
School Administration (Building)	238,607	8%	256,472	9%	7%	321,515	10%	25%
Operations & Maintenance	149,820	5%	169,391	6%	13%	168,839	5%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	216,875	8%	180,441	6%	-17%	193,630	6%	7%
Total Expenditures	2,855,213	100%	2,916,203	100%	2%	3,078,116	100%	6%
Amount per Pupil	$6,445		$6,590		2%	$6,972		6%

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

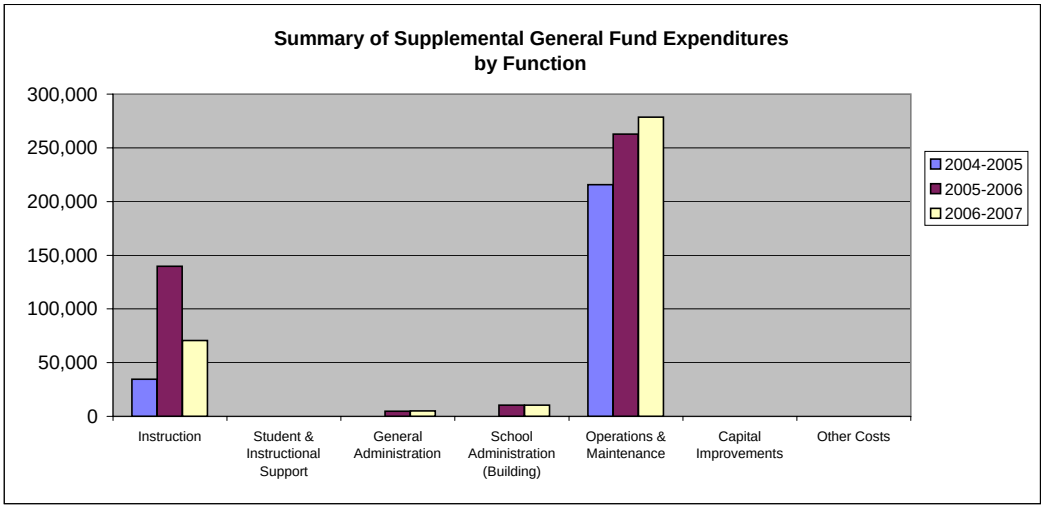


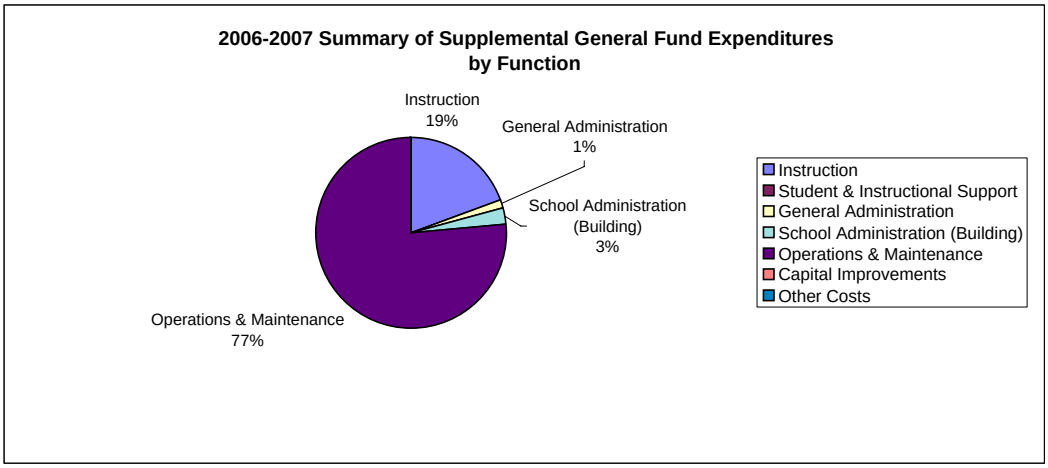


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	34,560	14%	139,629	33%	304%	70,636	19%	-49%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	4,766	1%	0%	5,000	1%	5%
School Administration (Building)	0	0%	10,426	2%	0%	10,500	3%	1%
Operations & Maintenance	215,789	86%	262,896	63%	22%	278,525	76%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	250,349	100%	417,717	100%	67%	364,661	100%	-13%
Amount per Pupil	$565		$944		67%	$826		-13%

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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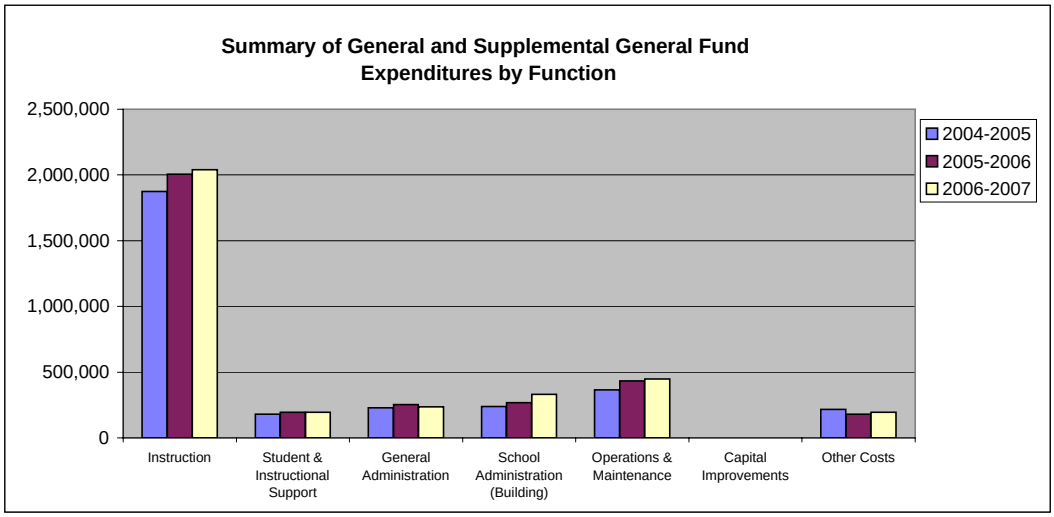
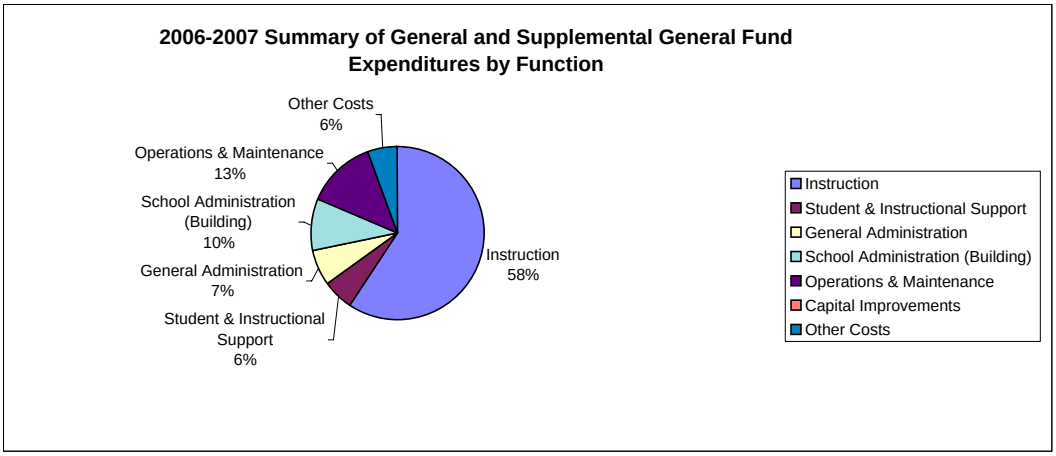
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,875,221	60%	2,005,824	60%	7%	2,039,187	59%	2%
Student & Instructional Support	180,817	6%	195,022	6%	8%	193,851	6%	-1%
General Administration	228,433	7%	253,448	8%	11%	236,730	7%	-7%
School Administration (Building)	238,607	8%	266,898	8%	12%	332,015	10%	24%
Operations & Maintenance	365,609	12%	432,287	13%	18%	447,364	13%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	216,875	7%	180,441	5%	-17%	193,630	6%	7%
Total Expenditures	3,105,562	100%	3,333,920	100%	7%	3,442,777	100%	3%
Amount per Pupil	$7,010		$7,534		7%	$7,798		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.

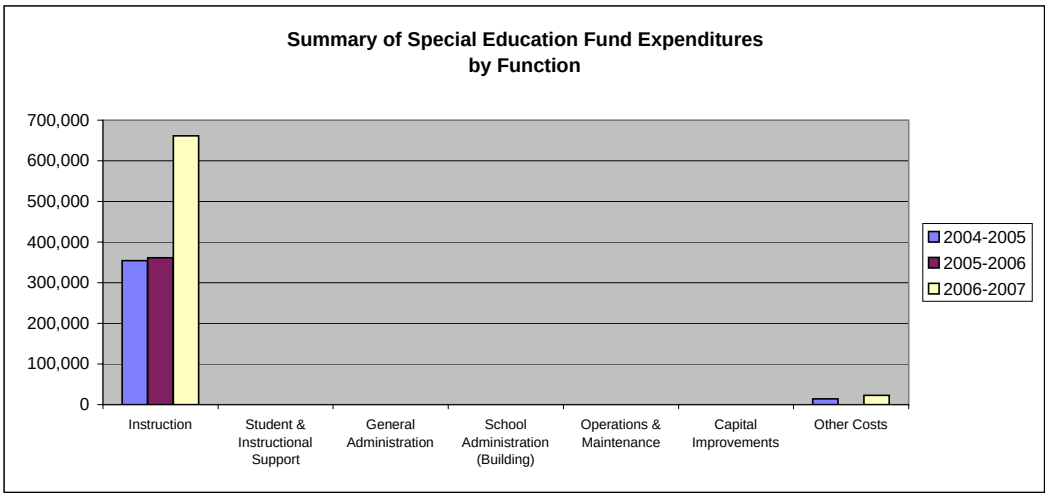


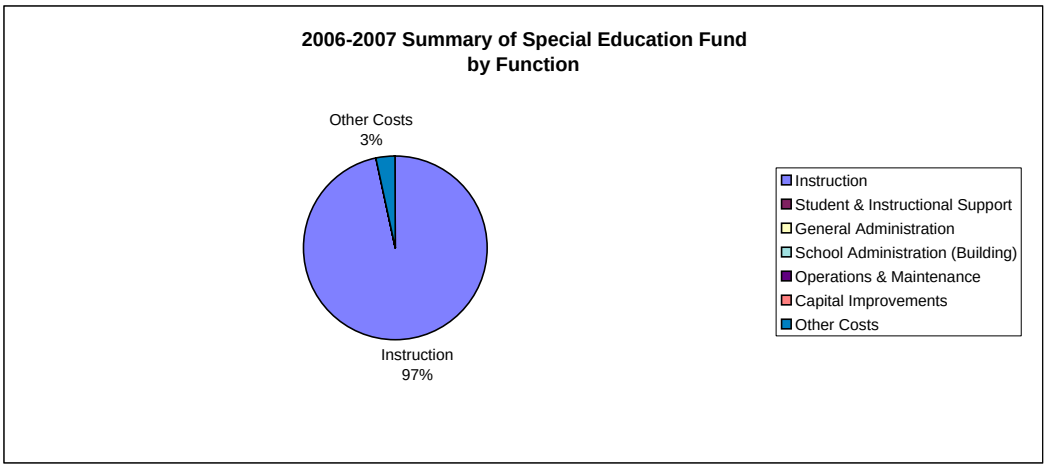


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	354,609	96%	361,444	100%	2%	661,098	97%	83%
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	13,902	4%	0	0%	-100%	23,080	3%	0%
Total Expenditures	368,511	100%	361,444	100%	-2%	684,178	100%	89%
Amount per Pupil	$832		$817		-2%	$1,550		90%

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.)

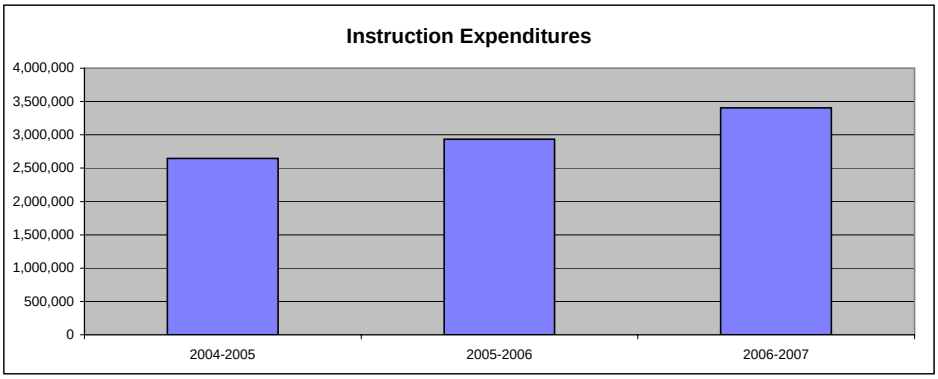


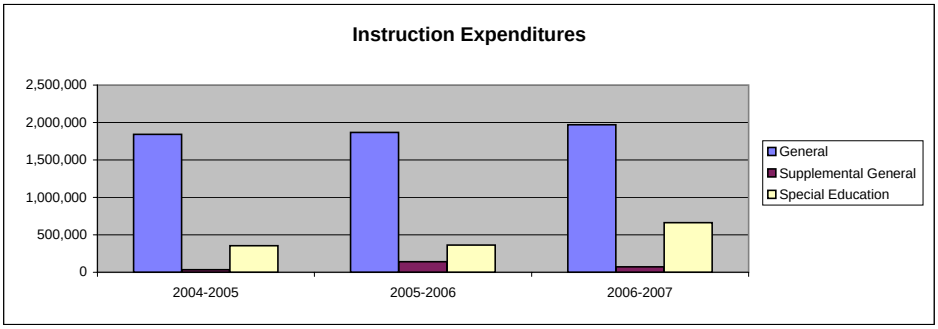


USD# 328

Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,840,661		1,866,195	1%		1,968,551	5%
Federal Funds	139,864		128,566	-8%		122,936	-4%
Supplemental General	34,560		139,629	304%		70,636	-49%
At Risk (4yr Old)			29,799			30,212	1%
At Risk (K-12)			128,951			210,212	63%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	91,038		78,612	-14%		102,000	30%
Driver Education	7,336		3,164	-57%		20,765	556%
Declining Enrollment			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	354,609		361,444	2%		661,098	83%
Vocational Education	108,895		122,712	13%		130,000	6%
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	69,588		73,368	5%		87,500	19%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,646,551		2,932,440	11%		3,403,910	16%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	5,974		6,627	11%		7,710	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	2,646,551		2,932,440	11%		3,403,910	16%





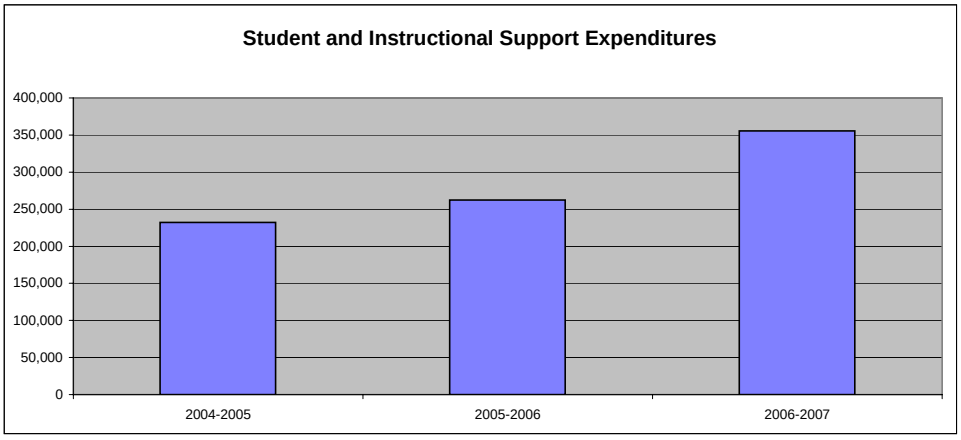
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	180,817		195,022	8%		193,851	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	248		0	-100%		56,750	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	21,428		20,167	-6%		44,070	119%
Parent Education Program	21,576		21,576	0%		27,000	25%
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	8,286		25,733	211%		34,075	32%
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	232,355		262,498	13%		355,746	36%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	525		593	13%		806	36%
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	232,355		262,498	13%		355,746	36%
Amount per Pupil	$551		$591	7%		$827	40%



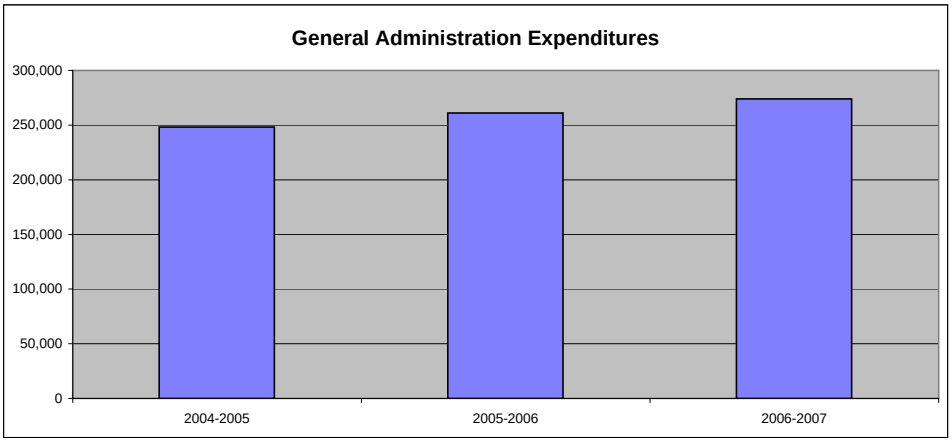
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	228,433		248,682	9%		231,730	-7%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		4,766	0%		5,000	5%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	13,496		0	-100%		28,050	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	6,173		7,601	23%		9,250	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	248,102		261,049	5%		274,030	5%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	560		590	5%		621	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	248,102		261,049	5%		274,030	5%



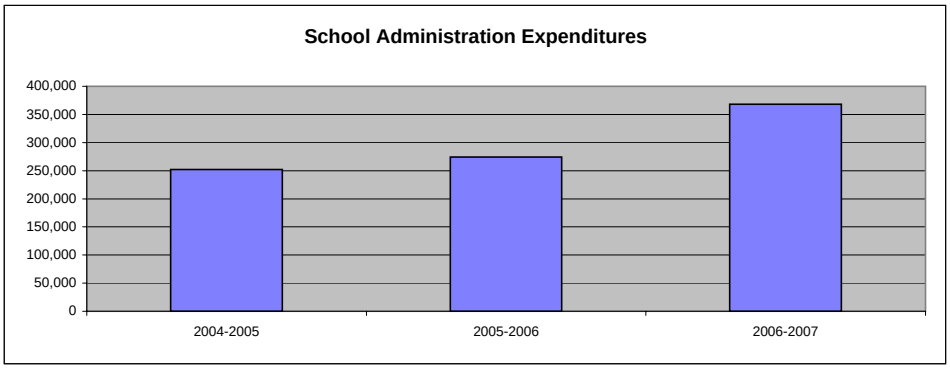
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	238,607		256,472	7%		321,515	25%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		10,426	0%		10,500	1%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			36			50	39%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,303		65	-98%		28,500	43746%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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	9,128		7,310	-20%		7,600	4%
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	252,038		274,309	9%		368,165	34%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	569		620	9%		834	35%
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	252,038		274,309	9%		368,165	34%



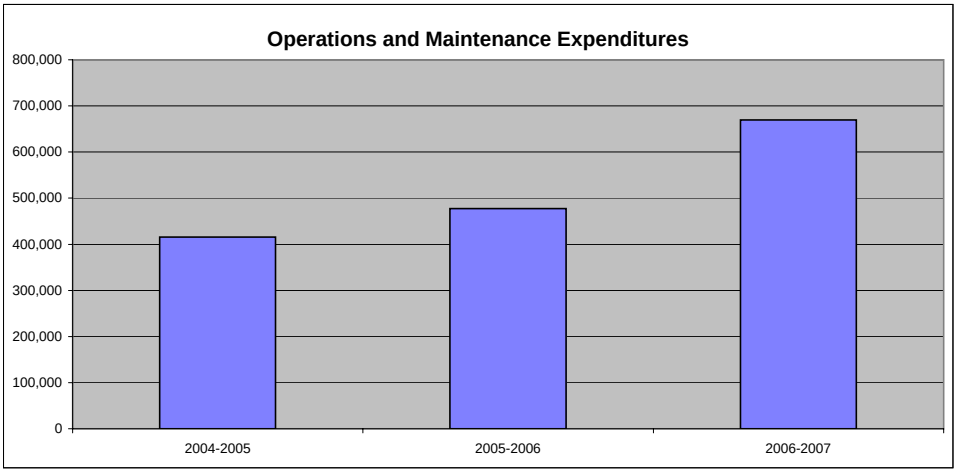
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	149,820		169,391	13%		168,839	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	215,789		262,896	22%		278,525	6%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	14,339		13,424	-6%		146,750	993%
Driver Training	1,002		723	-28%		12,766	1666%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	30,441		25,373	-17%		57,225	126%
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	4,523		5,226	16%		5,750	10%
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	415,914		477,033	15%		669,855	40%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	939		1,078	15%		1,517	41%
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	415,914		477,033	15%		669,855	40%



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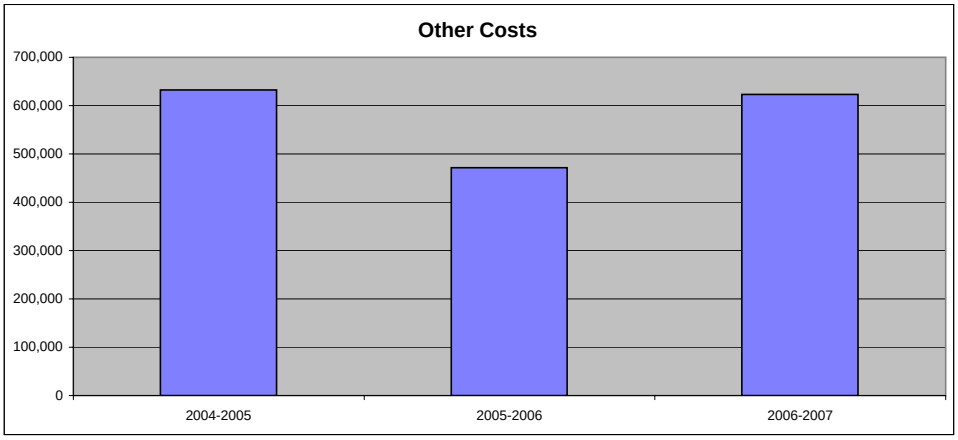
Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	216,875		180,441	-17%		193,630	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	170,737		62,255	-64%		85,550	37%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	199,988		216,904	8%		295,382	36%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	13,902		0	-100%		23,080	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	14,112		307	-98%		10,766	3407%
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	16,862		11,526	-32%		14,704	28%
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	632,476		471,433	-25%		623,112	32%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	1,428		1,065	-25%		1,411	32%
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	632,476		471,433	-25%		623,112	32%



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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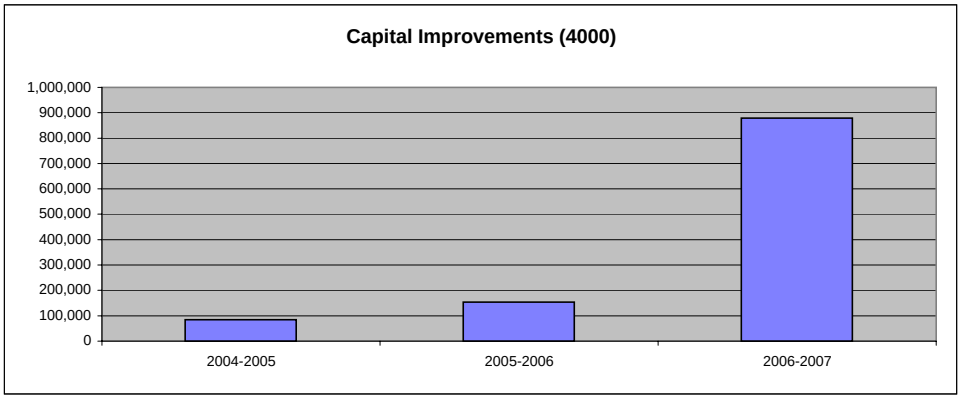
Capital Improvements Expenditures (4000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 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			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	84,935		153,886	81%		879,052	471%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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%		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	84,935		153,886	81%		879,052	471%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	192		348	81%		1,991	473%
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	84,935		153,886	81%		879,052	471%



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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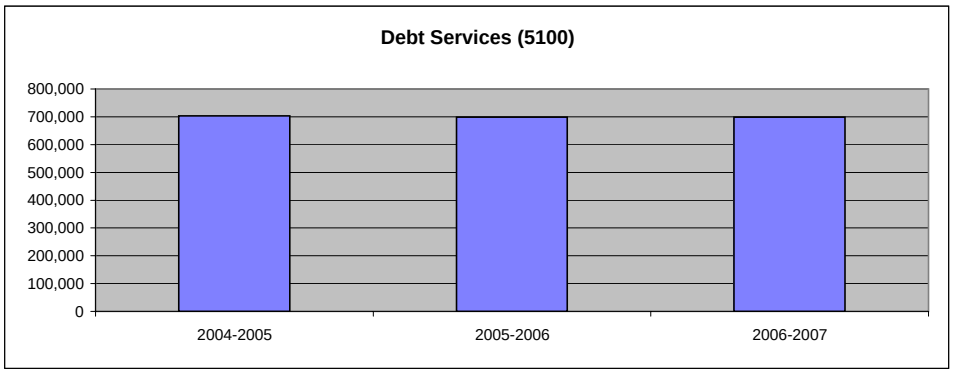
Debt Services Expenditures (5100)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 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			0	0%
At Risk (K-12)			0			0	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			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%
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%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	703,045		698,928	-1%		698,665	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	703,045		698,928	-1%		698,665	0%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	1,587		1,579	0%		1,582	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	703,045		698,928	-1%		698,665	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, Special Education Coop and Tuition Reimbursement.

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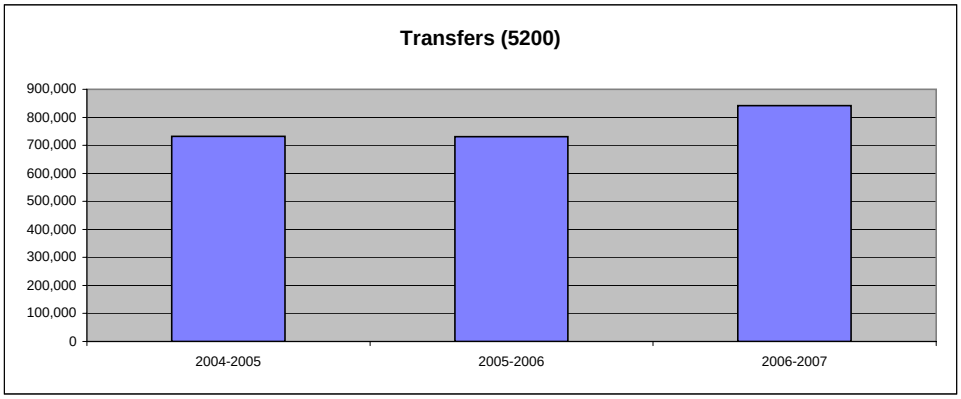
Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	349,146		398,297	14%		456,688	15%
Federal Funds	0		0	0%		0	0%
Supplemental General	383,113		332,283	-13%		385,339	16%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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%		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	732,259		730,580	0%		842,027	15%
Enrollment (FTE)*	443.0		442.5	0%		441.5	0%
Amount per Pupil	1,653		1,651	0%		1,907	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	732,259		730,580	0%		842,027	15%



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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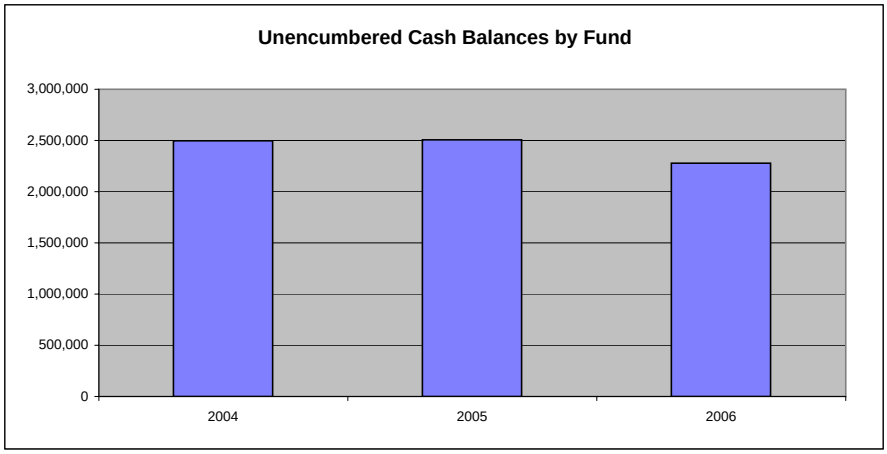
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	1,764	291	0
Federal Funds	0	0	0
Supplemental General	122,230	117,260	25,776
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,077,483	1,046,100	1,045,917
Driver Training	25,000	25,483	26,573
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	57,641	59,145	80,026
Professional Development	55,000	55,572	42,040
Parent Education Program	0	2,309	0
Summer School	0	0	0
Special Education	341,447	366,103	311,125
Vocational Education	0	0	0
Gifts/Grants	4,539	7,906	8,266
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	134,248	134,248	
Text Book & Student Material	0	0	
Bond & Interest 1	678,367	692,593	737,654
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,497,719	2,507,010	2,277,377
Enrollment (FTE)*	443.0	442.5	441.5
Amount per Pupil	5,638	5,666	5,158
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	2,497,719	2,507,010	2,277,377



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

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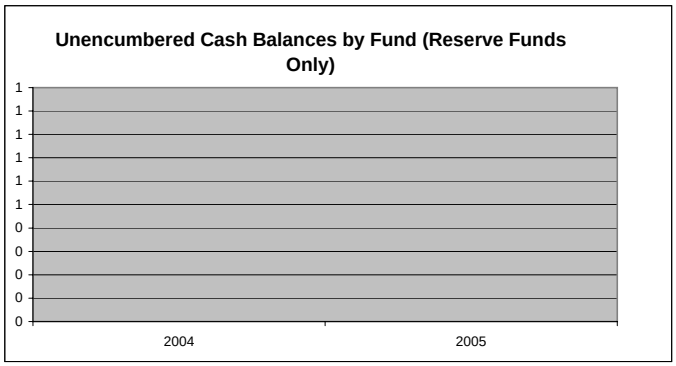
Reserve Funds
Unencumbered Cash Balance

	July 1, 2004	July 1, 2005
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

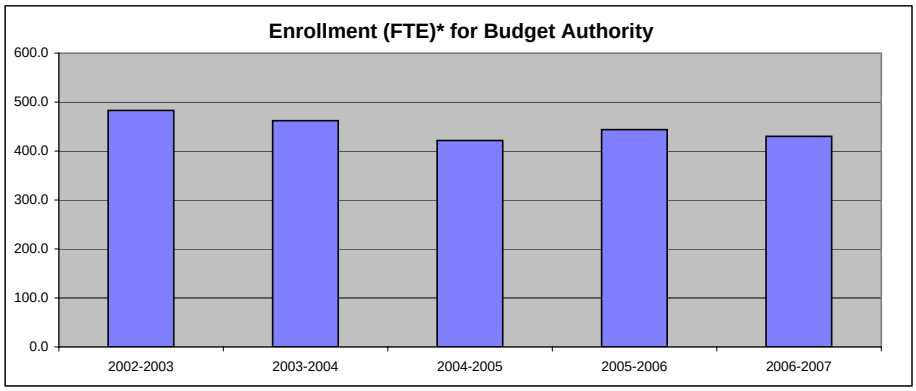


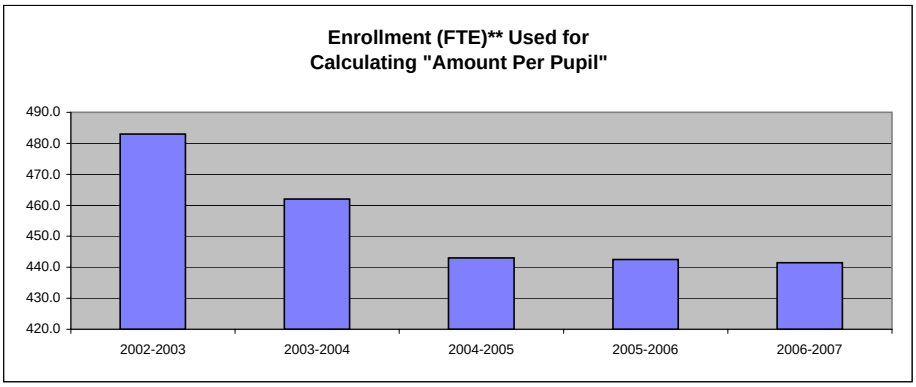
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

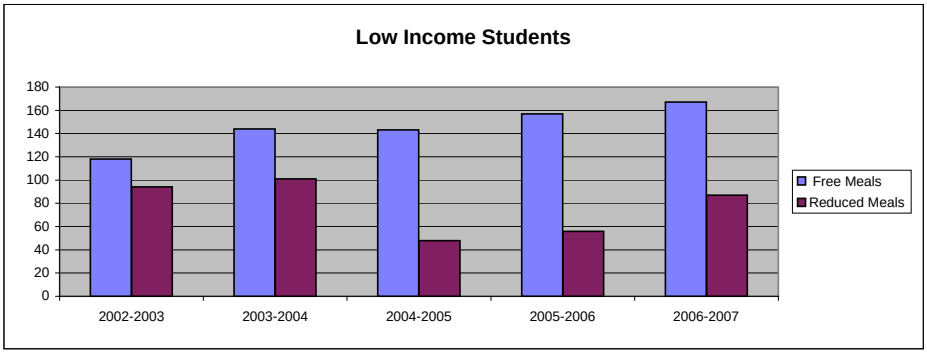
USD# 328

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	483.0	462.0	-4%	421.5	-9%	444.1	5%	430.0	-3%
Enrollment (FTE)**	483.0	462.0	-4%	443.0	-4%	442.5	0%	441.5	0%
Number of Students - Free Meals	118	144	22%	143	-1%	157	10%	167	6%
Number of Students - Reduced Meals	94	101	7%	48	-52%	56	17%	87	55%





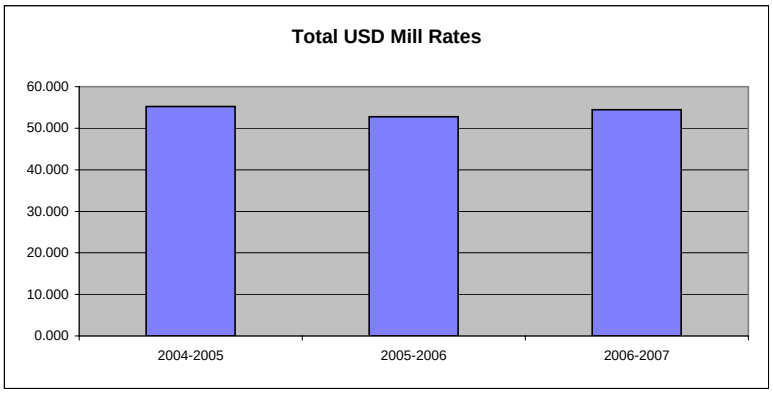


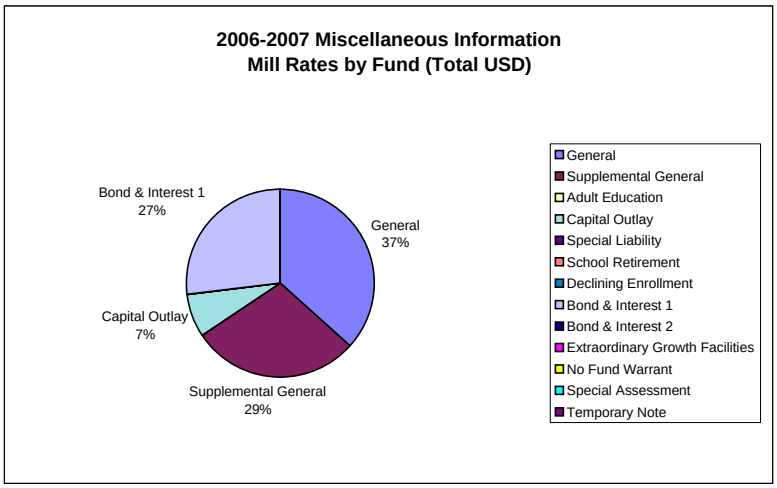
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	14.707	13.586	15.723
Adult Education	0.000	0.000	0.000
Capital Outlay	3.977	3.983	4.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	16.568	15.193	14.735
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	**55.252**	**52.762**	**54.458**
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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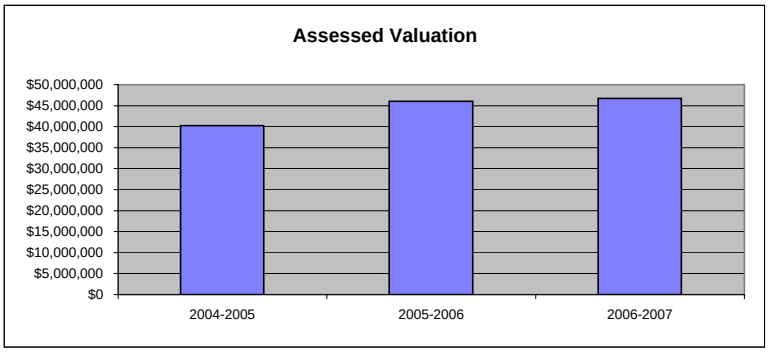
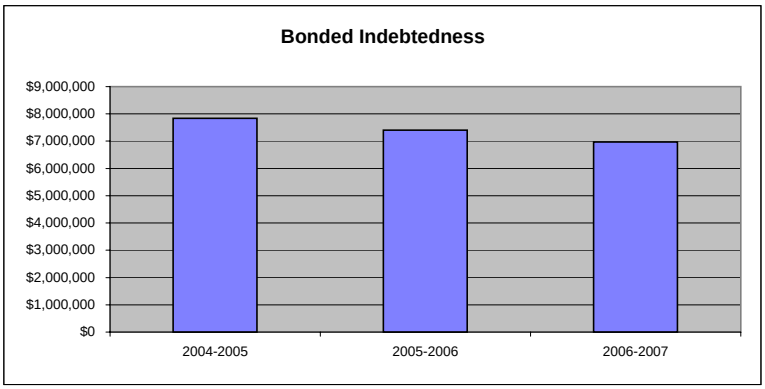
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$40,243,104	$46,042,212	$46,699,063
Bonded Indebtedness	$7,840,000	$7,410,000	$6,965,000