Budget Profile
2004-2005

Lorraine - USD 328

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- Supplemental Information for Tables in *Summary of Expenditures*
- Summary of Expenditures (Sumexpen.xls)
- KSDE Website Information Available

2004-2005 Budget General Information
USD #: 328

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Introduction

USD 328, encompassing 420.8 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 dollars bond issue resulting in new schools throughout the district. Though there are ever present challenges facing 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

John Greene	2719 Ave. E.,	Wilson Ks. 67490 – Telephone – 785-658-3800
Irv Mitchell	PO Box 221,	Wilson, Ks. 67490 – Telephone – 785-658-3819
Scott Rolfs	175 9th Rd.,	Bushton, Ks.67427 – Telephone – 620-562-3342
Malcolm Shaw	PO Box 460,	Wilson, Ks. 67490 –Telephone – 785-658-3435
Alan Siemer	PO Box 174,	Bushton, Ks. 67427 – Telephone – 620-562-3517
Susan Vondracek	PO Box 76,	Wilson, Ks. 67634 – Telephone – 785-666-4334
Tina Willt	PO Box 205,	Holyrood, Ks.67450 – Telephone –785-252-3378

Key Staff

Superintendent:	Dwight W. Smith
Business Office Staff:	Jessica Goforth, Board Clerk
Curriculum & Instruction	Ralph Blevins, PreK-12 Principal, Wilson
Other Key Contacts:	Leonard Gales, PreK-12 Principal, Quivira Heights – Holyrood & Bushton

The District's Accomplishments and Challenges

Accomplishments:

USD 328 is extremely proud of the academic performance of student attending district schools, with students consistently performing extremely well on State and National Assessments. In each of the three attendance centers, we had grade levels achieve the Standard of Excellence on the State Assessments, thus validating student academic growth, the district's curriculum and the instruction received. The district is equally proud of the graduation/promotion rates at district attendance centers, rates that reflect well 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

Challenges:

USD 328, like so may other school districts in Kansas, especially in the rural areas of the state, 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 them 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)

   - We are now including supplemental salaries as part of our instructional expenses.
   - Due to the ever increasing costs of insurance premiums, we are now absorbing many of the expenses that in the past would have been filed as claims with our insurance carrier. It is our intention and goal to slow the rise in those insurance premiums by providing more "self-insurance".
   - We have increased our estimated expenditures in the student and instructional support line items in the Capital Outlay fund to provide increased budget authority but have no intention and/or expectation that our actual expenses will approach these budget figures.
   - We increased our estimated expenditures in the operations and maintenance line items in capital outlay to provide additional budget authority but, once again, we do not anticipate our actual expenditures to approach the budgeted amounts.
   - Other costs include transportation and at-risk in the general fund as well as a few line items (Other Support Services and Facility Acquisition & Construction Services) in capital outlay. We have increased our expenses in capital outlay to increase our budget authority.

2. Summary of General Fund Expenditures by Function

   - We anticipate our insurance rates to continue to increase and have increased the Purchased Professional and Technical Services line item in the general fund to accommodate such an increase.

3. Summary of Supplemental General Fund Expenditures by Function

   - All the significant increases are a result of our increasing our budget authority (purchased professional and technical services, property, supplies, etc.).

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

   - Our estimated General Administration and Other Costs have been increased to enhance our budget authority.

5. Summary of Special Education Fund by Function

   - We have increased our estimated expenditures in the Payment to Special Education Coop as well as in the "Other" line item for budget authority purposes.

6. Instruction Expenditures (1000)

   - We have increased our estimated expenditures in supplemental general fund, capital outlay and driver's education but do not anticipate a significant increase in expenses over last year. The purpose of these increases is to enhance our budget authority.

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

    - We have significantly increased this line item in Capital Outlay as well as Professional development, again for the purpose of increasing our budget authority.

8. General Administration Expenditures (2300)

    - We have doubled our estimated expenditures in this line item in Supplemental General under property to $350. Though the amount is small, the percentage increase is significant.

9. School Administration Expenditures (2400)

    - During 2004-05, we anticipate having to purchase some supplies from supplemental general because our general fund authority is decreasing due to a declining enrollment.

10. Operations and Maintenance Expenditures (2600)

    - The significant increases can be found in Capital Outlay, Driver Training, and Food Service and only reflect our intention to enhance our budget authority.

11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)

    - All of these are budget authority issues. In other words, the changes therein have been made to increase our budget authority.

12. Capital Improvements (4000)

    - Again, this is a budget authority issue.

13. Debt Services (5000)

    - There is nothing of significant or note in this fund.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

    - It is important for USD 328 patrons to understand the significant increases in our unencumbered cash balances are due to the property tax accelerator that deposited funds in our general fund in June of 2004 that would normally have been deposited in July, another fiscal year.

15. Reserve Funds Unencumbered Cash Balance

    - N/A

16. Other Information - FTE

- This information demonstrates a steady decline in our FTE (full time equivalency) from the 2001-02 to 2004-05 school years.

17. Miscellaneous Information Mill Rates by Fund

- There is nothing of particular note here.

18. Other Information – Assessed Valuation and Bonded Indebtedness

- There is nothing of particular note here.

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

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Summary of Total Expenditures By Function
(All Funds)

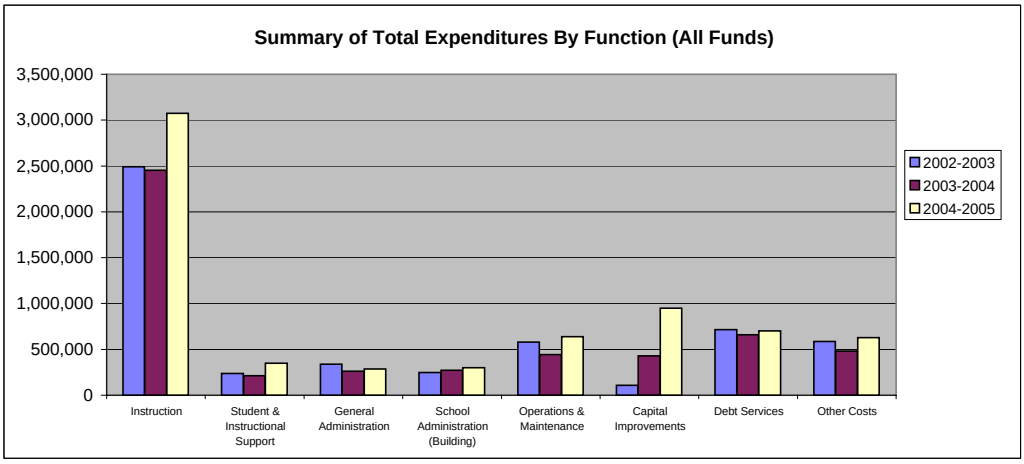
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,492,879	47%	2,454,087	47%	-2%	3,073,846	44%	25%
Student & Instructional Support	236,327	4%	211,376	4%	-11%	347,448	5%	64%
General Administration	340,059	6%	263,254	5%	-23%	286,698	4%	9%
School Administration (Building)	248,027	5%	272,265	5%	10%	301,449	4%	11%
Operations & Maintenance	580,992	11%	442,746	8%	-24%	638,916	9%	44%
Capital Improvements	106,846	2%	428,443	8%	301%	949,362	14%	122%
Debt Services	715,293	13%	660,696	13%	-8%	703,055	10%	6%
Other Costs	585,513	11%	481,074	9%	-18%	627,732	9%	30%
Total Expenditures	5,305,936	100%	5,213,941	100%	-2%	6,928,506	100%	33%
Amount per Pupil	$10,985		$11,286		3%	$16,245		44%

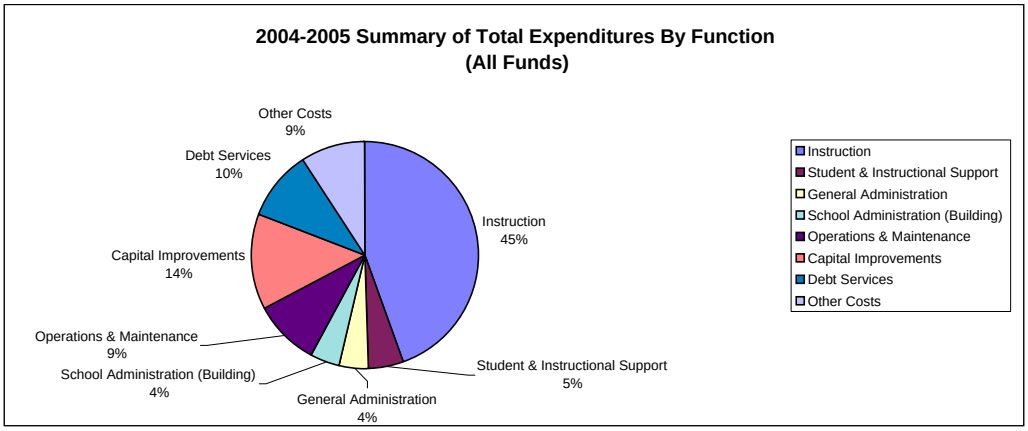
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & 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

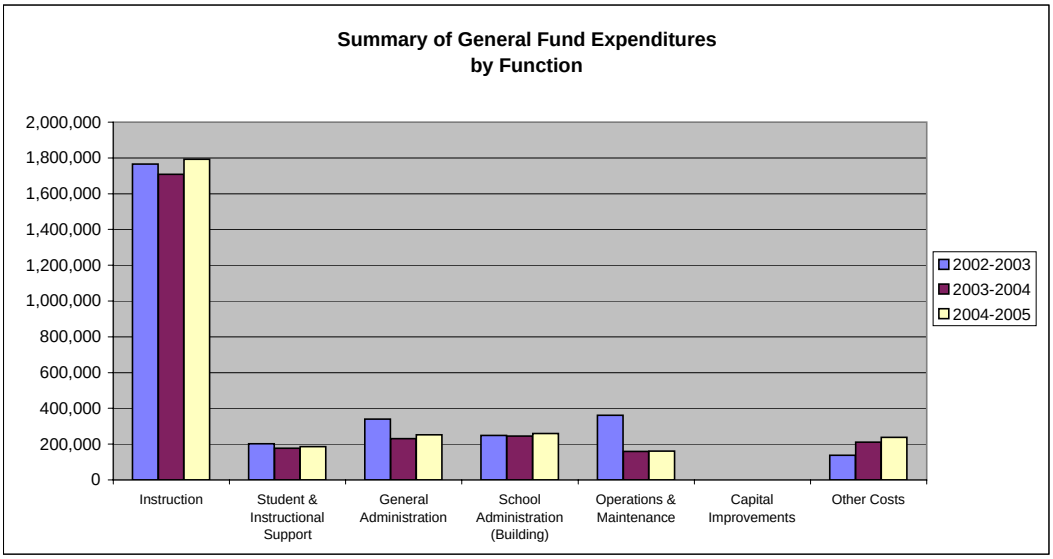


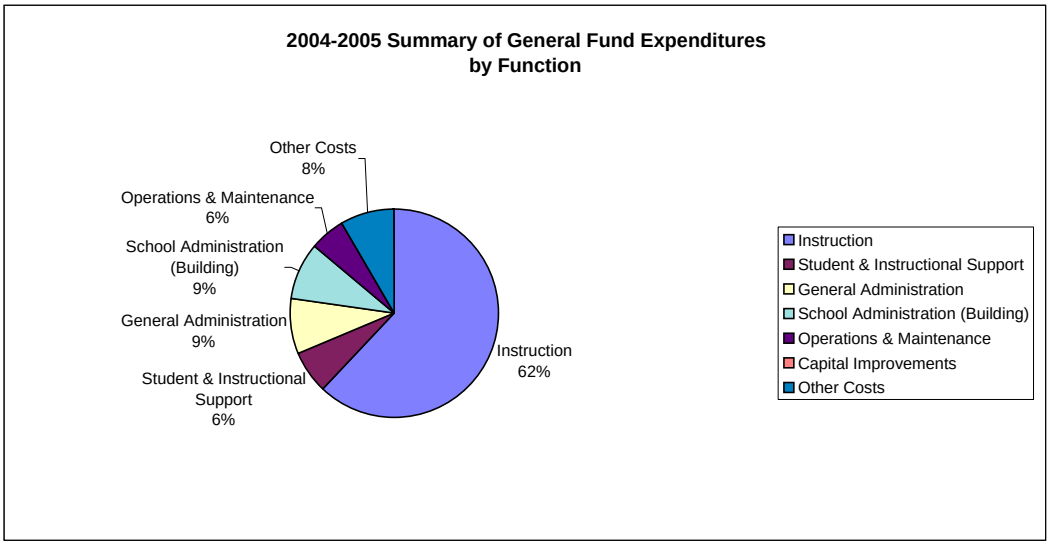


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,765,217	58%	1,708,646	63%	-3%	1,792,540	62%	5%
Student & Instructional Support	201,641	7%	177,165	6%	-12%	186,211	6%	5%
General Administration	340,059	11%	230,034	8%	-32%	252,693	9%	10%
School Administration (Building)	248,027	8%	245,353	9%	-1%	259,840	9%	6%
Operations & Maintenance	361,809	12%	158,875	6%	-56%	161,269	6%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	136,857	4%	210,268	8%	54%	237,180	8%	13%
Total Expenditures	3,053,610	100%	2,730,341	100%	-11%	2,889,733	100%	6%
Amount per Pupil	$6,322		$5,910		-7%	$6,775		15%

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

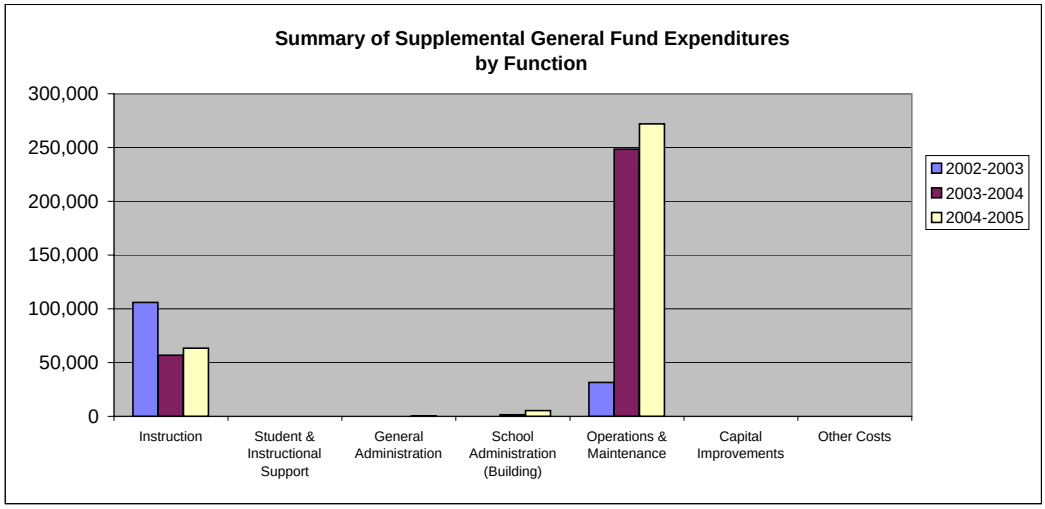


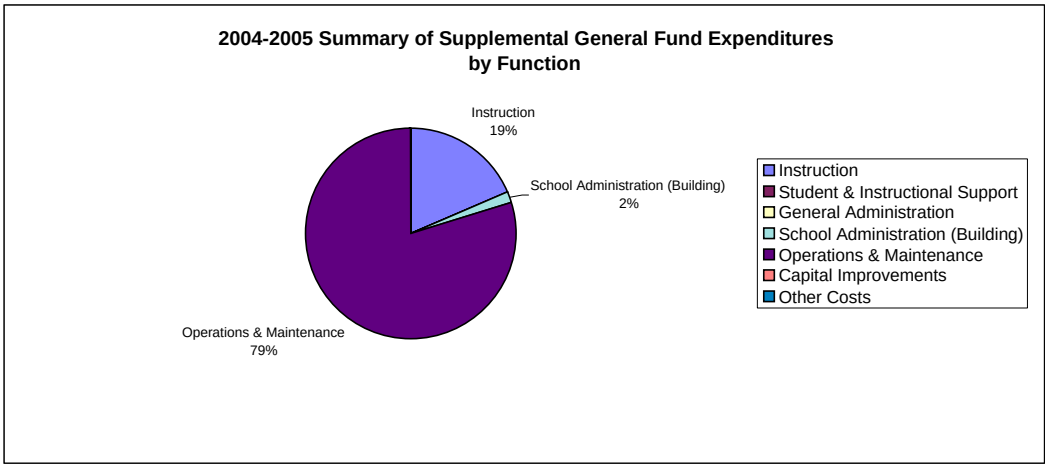


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	106,024	77%	56,816	19%	-46%	63,250	19%	11%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	116	0%	0%	350	0%	202%
School Administration (Building)	0	0%	1,599	1%	0%	5,250	2%	228%
Operations & Maintenance	31,606	23%	248,501	81%	686%	272,000	80%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	137,630	100%	307,032	100%	123%	340,850	100%	11%
Amount per Pupil	$285		$665		133%	$799		20%

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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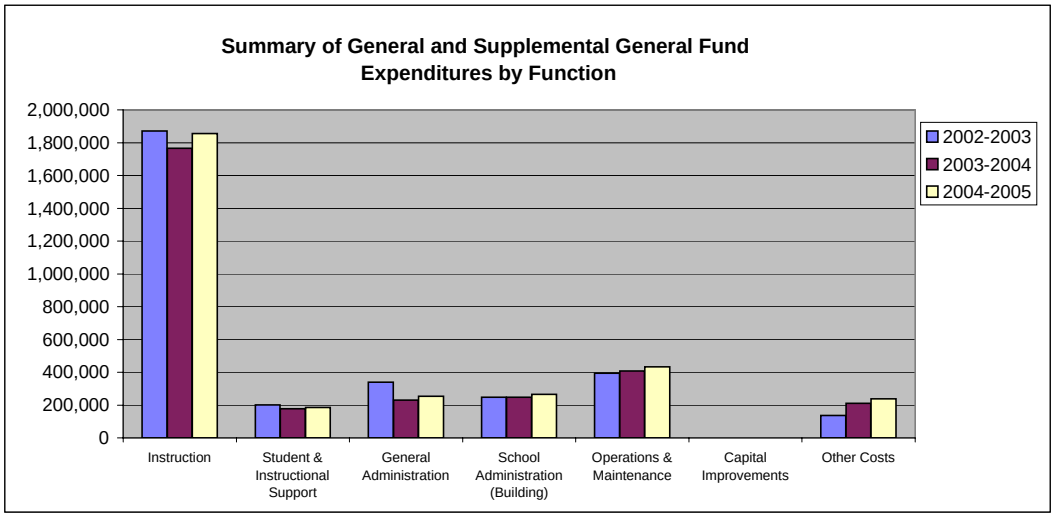
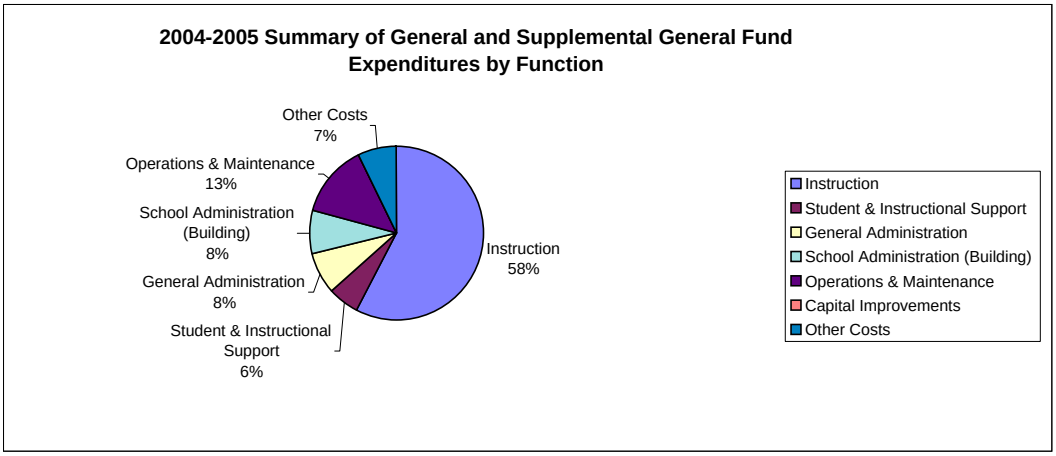
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,871,241	59%	1,765,462	58%	-6%	1,855,790	57%	5%
Student & Instructional Support	201,641	6%	177,165	6%	-12%	186,211	6%	5%
General Administration	340,059	11%	230,150	8%	-32%	253,043	8%	10%
School Administration (Building)	248,027	8%	246,952	8%	0%	265,090	8%	7%
Operations & Maintenance	393,415	12%	407,376	13%	4%	433,269	13%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	136,857	4%	210,268	7%	54%	237,180	7%	13%
Total Expenditures	3,191,240	100%	3,037,373	100%	-5%	3,230,583	100%	6%
Amount per Pupil	$6,607		$6,574		0%	$7,575		15%

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.

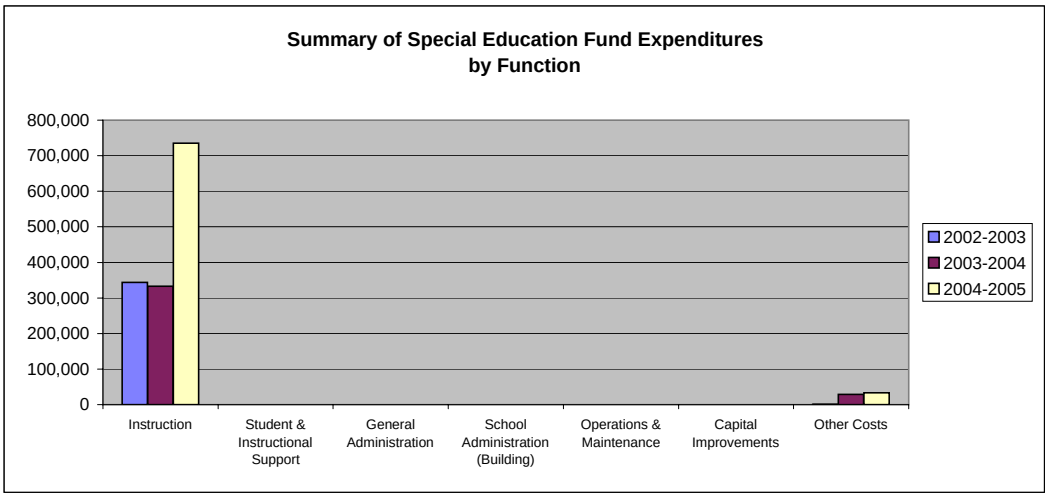


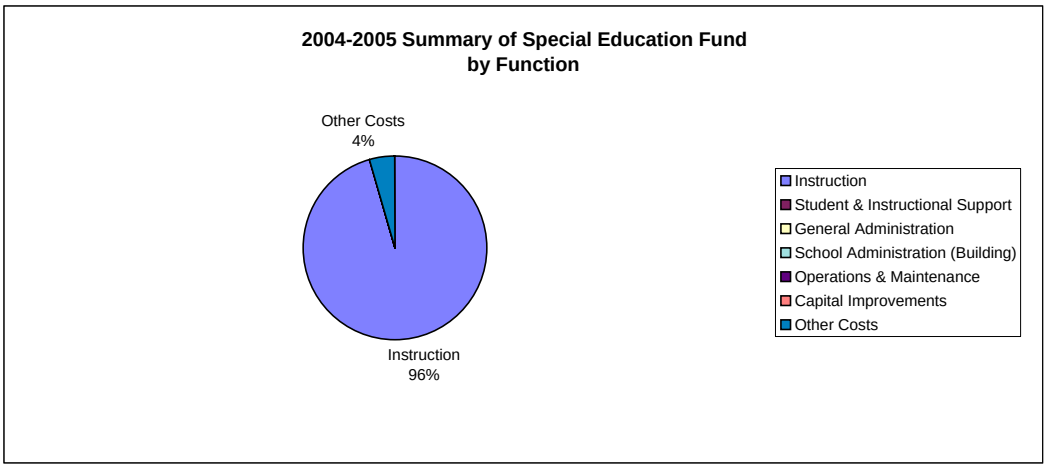


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	344,165	100%	333,364	92%	-3%	735,068	96%	121%
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	1,327	0%	28,656	8%	2059%	33,436	4%	17%
Total Expenditures	345,492	100%	362,020	100%	5%	768,504	100%	112%
Amount per Pupil	$715		$784		10%	$1,802		130%

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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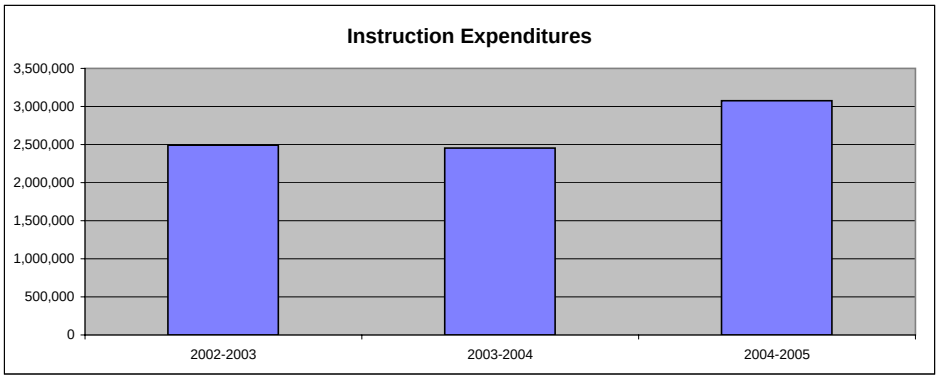
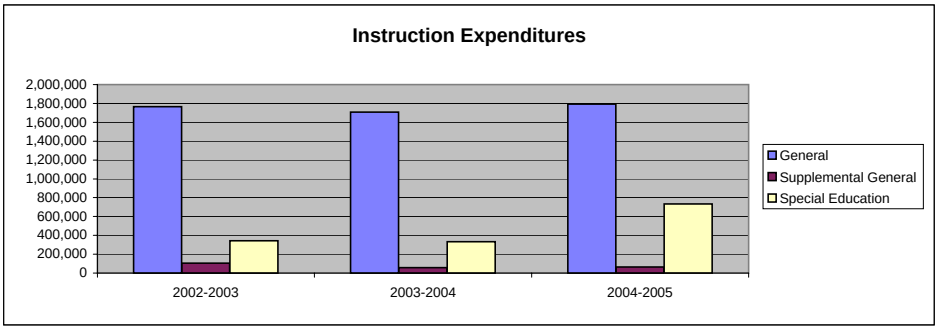
Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,765,217		1,708,646	-3%		1,792,540	5%
Federal Funds	140,227		145,314	4%		145,022	0%
Supplemental General	106,024		56,816	-46%		63,250	11%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		87,386	0%		115,250	32%
Driver Education	7,289		8,342	14%		22,569	171%
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	344,165		333,364	-3%		735,068	121%
Technology Education	0						
Transportation	0						
Vocational Education	129,957		114,219	-12%		125,000	9%
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						75,147	
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	2,492,879		2,454,087	-2%		3,073,846	25%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	5,161		5,312	3%		7,207	36%
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	2,492,879		2,454,087	-2%		3,073,846	25%





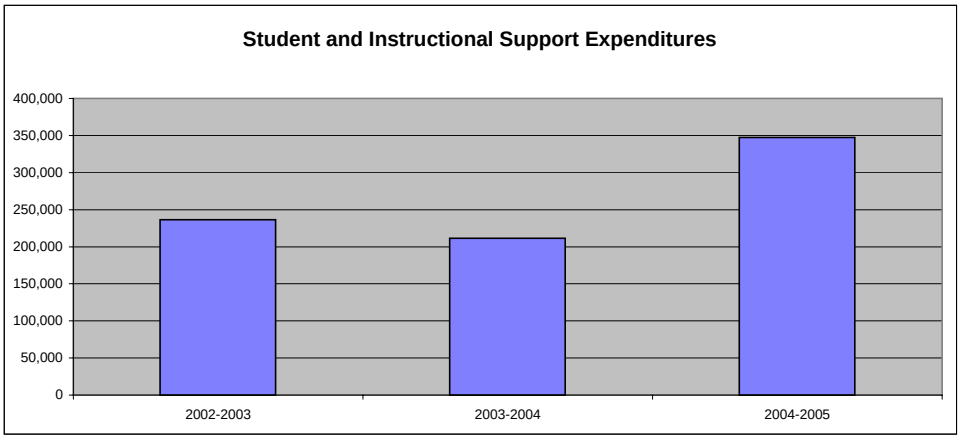
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	201,641		177,165	-12%		186,211	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		872	0%		55,750	6293%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	13,110		11,763	-10%		75,650	543%
Parent Education Program	21,576		21,576	0%		21,576	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						8,261	
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	236,327		211,376	-11%		347,448	64%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	489		458	-6%		815	78%
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	236,327		211,376	-11%		347,448	64%
Amount per Pupil	$489		$458	-6%		$824	80%



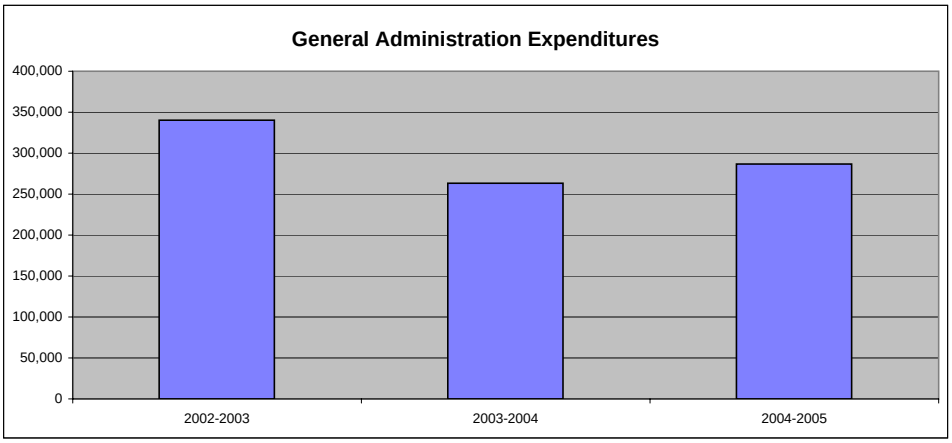
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	340,059		230,034	-32%		252,693	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		116	0%		350	202%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		33,104	0%		27,000	-18%
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						6,655	
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	340,059		263,254	-23%		286,698	9%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	704		570	-19%		672	18%
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	340,059		263,254	-23%		286,698	9%



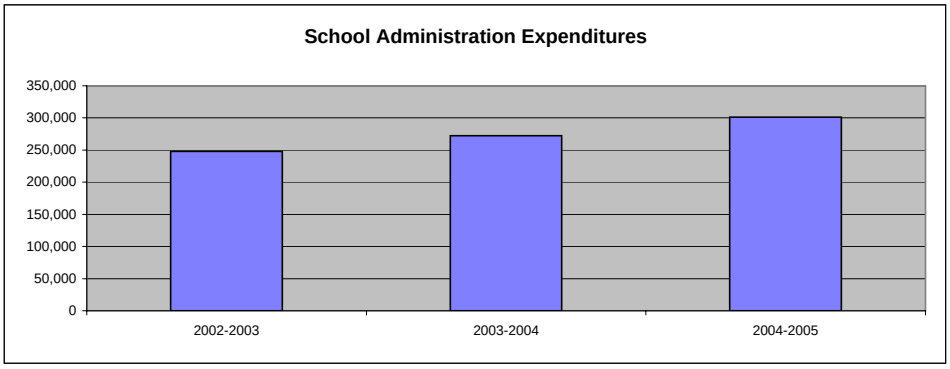
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	248,027		245,353	-1%		259,840	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		1,599	0%		5,250	228%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		25,313	0%		26,500	5%
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						9,859	
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	248,027		272,265	10%		301,449	11%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	514		589	15%		707	20%
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	248,027		272,265	10%		301,449	11%



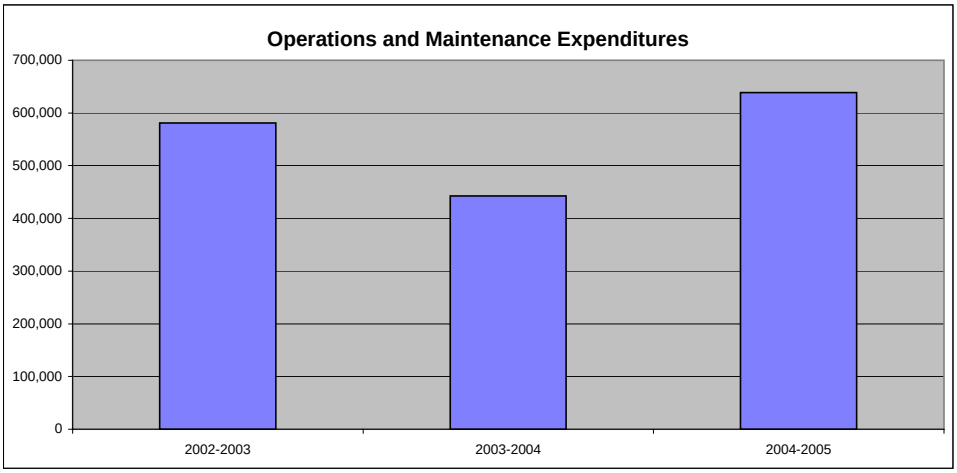
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	361,809		158,875	-56%		161,269	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	31,606		248,501	686%		272,000	9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	162,814		6,991	-96%		135,000	1831%
Driver Training	1,305		932	-29%		11,159	1097%
Extraordinary School Program	0		0	0%		0	0%
Food Service	23,458		27,447	17%		54,040	97%
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						5,448	
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	580,992		442,746	-24%		638,916	44%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	1,203		958	-20%		1,498	56%
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	580,992		442,746	-24%		638,916	44%



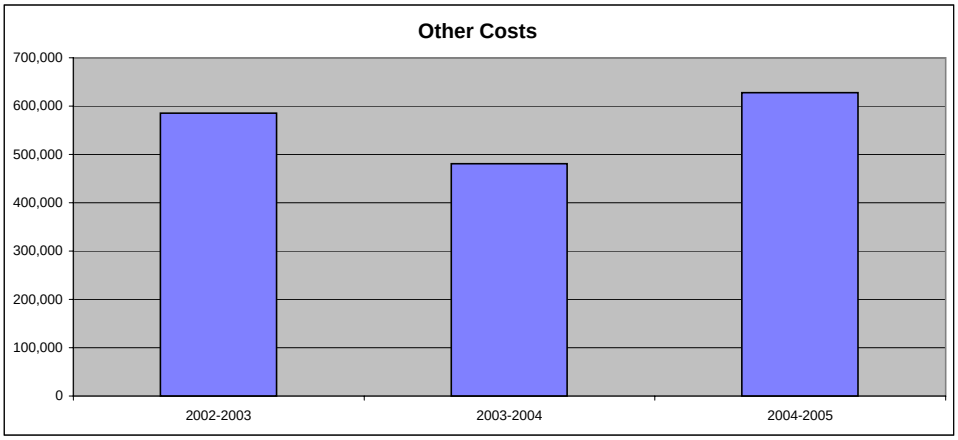
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	136,857		210,268	54%		237,180	13%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	68,598		29,572	-57%		76,500	159%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	219,780		198,125	-10%		239,720	21%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,327		28,656	2059%		33,436	17%
Technology Education	0						
Transportation	150,759						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	8,192		14,453	76%		19,829	37%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						21,067	
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	585,513		481,074	-18%		627,732	30%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	1,212		1,041	-14%		1,472	41%
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	585,513		481,074	-18%		627,732	30%



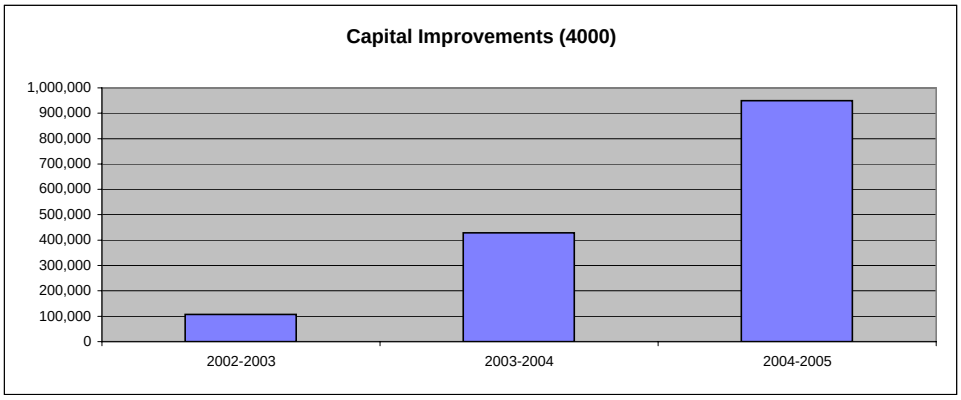
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	106,846		428,443	301%		949,362	122%
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	106,846		428,443	301%		949,362	122%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	221		927	319%		2,226	140%
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	106,846		428,443	301%		949,362	122%



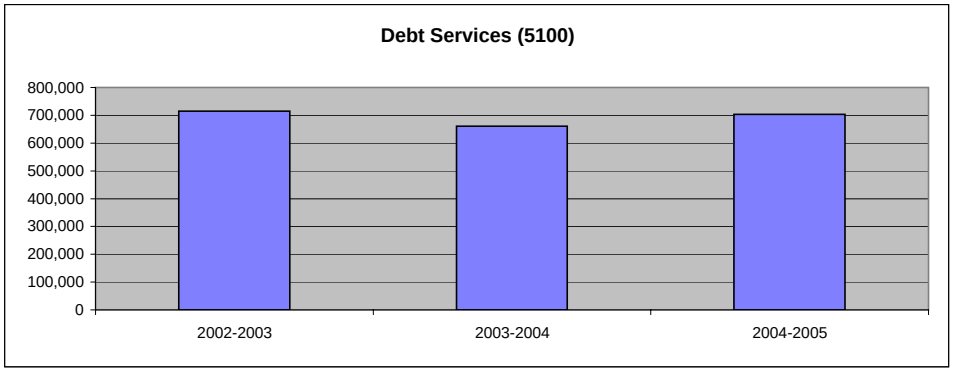
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	715,293		660,696	-8%		703,055	6%
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	715,293		660,696	-8%		703,055	6%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	1,481		1,430	-3%		1,648	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	715,293		660,696	-8%		703,055	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 and Special Education Coop.

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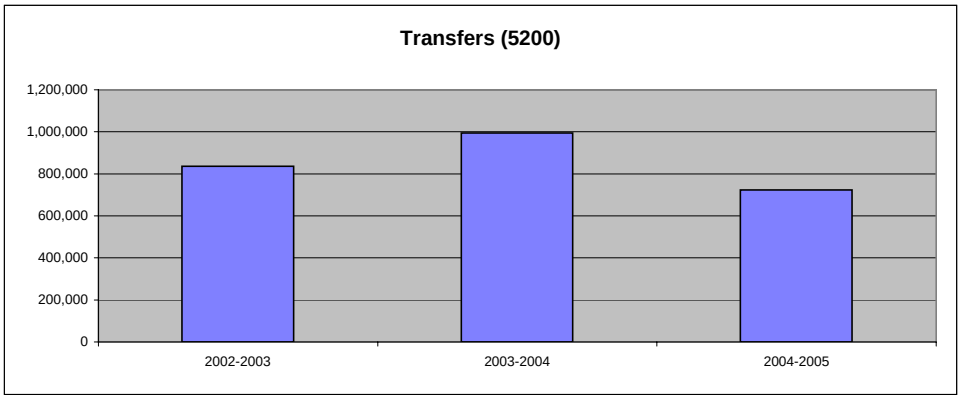
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	357,419		610,768	71%		344,757	-44%
Federal Funds	0		0	0%		0	0%
Supplemental General	478,537		382,968	-20%		379,150	-1%
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	835,956		993,736	19%		723,907	-27%
Enrollment (FTE)*	483.0		462.0	-4%		426.5	-8%
Amount per Pupil	1,731		2,151	24%		1,697	-21%
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	835,956		993,736	19%		723,907	-27%



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

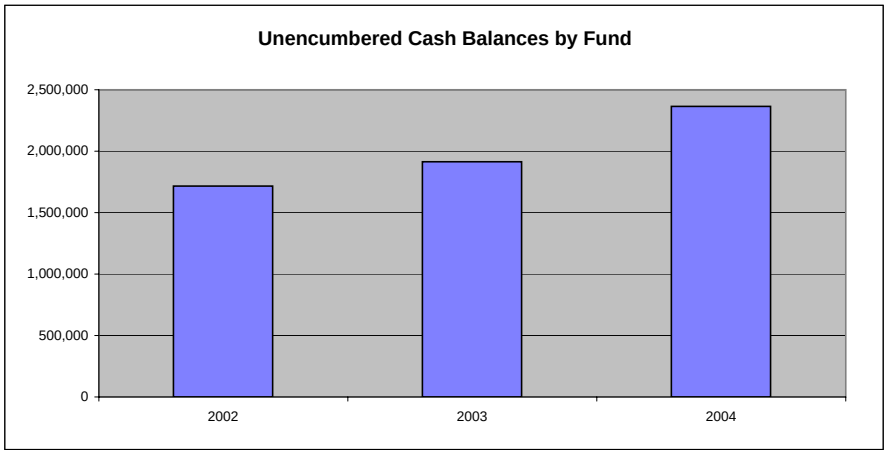
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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.

USD# 328

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	1,764	4,289	4,405
Federal Funds	0	0	0
Supplemental General	47,804	63,332	122,230
Bilingual Education	0	0	0
Capital Outlay	851,227	951,533	1,077,483
Driver Training	21,790	21,372	25,000
Extraordinary School Program	0	0	0
Food Service	53,745	60,525	55,000
Professional Development	41,240	55,062	55,000
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	232,467	277,122	341,447
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	4,234	5,627	4,539
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	134,248	134,248	
Text Book & Student Material	0	0	
Bond & Interest 1	327,461	341,700	678,367
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,715,980	1,914,810	2,363,471
Enrollment (FTE)*	483.0	462.0	426.5
Amount per Pupil	3,553	4,145	5,542
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	1,715,980	1,914,810	2,363,471



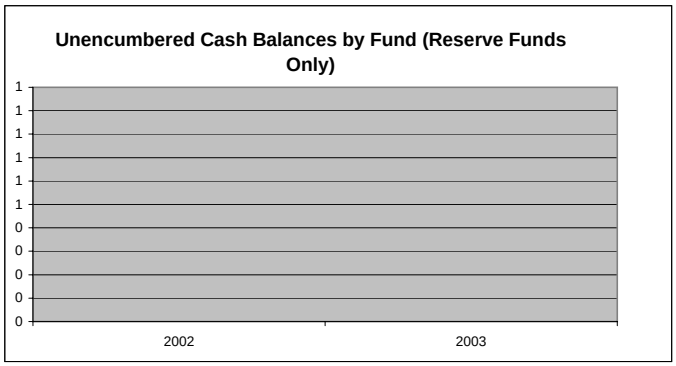
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

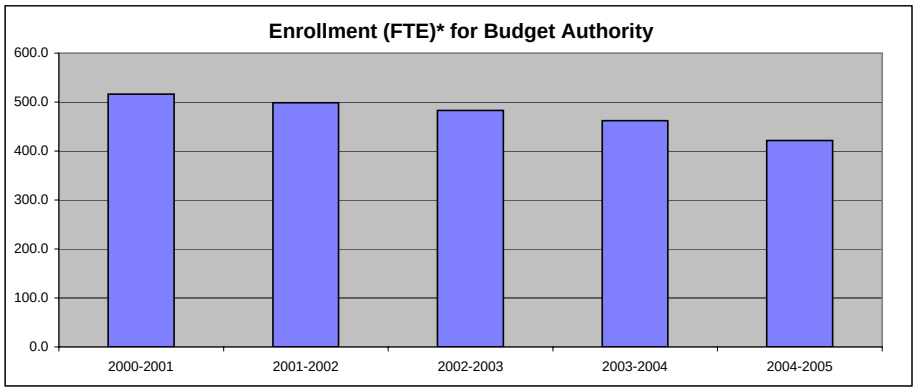


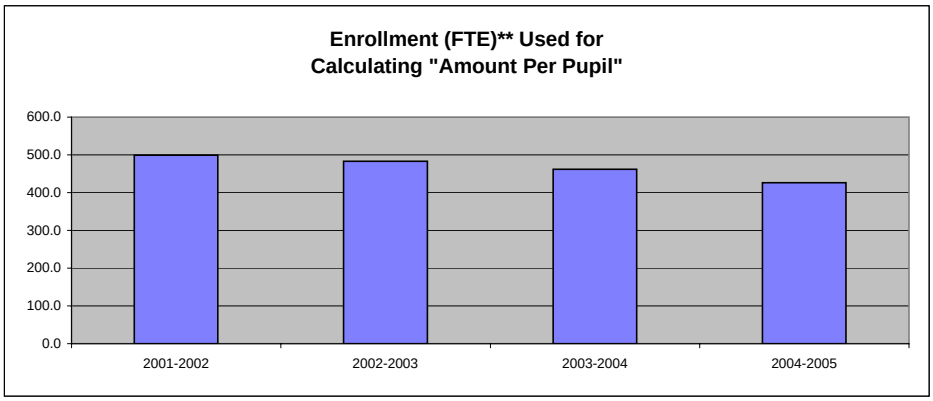
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

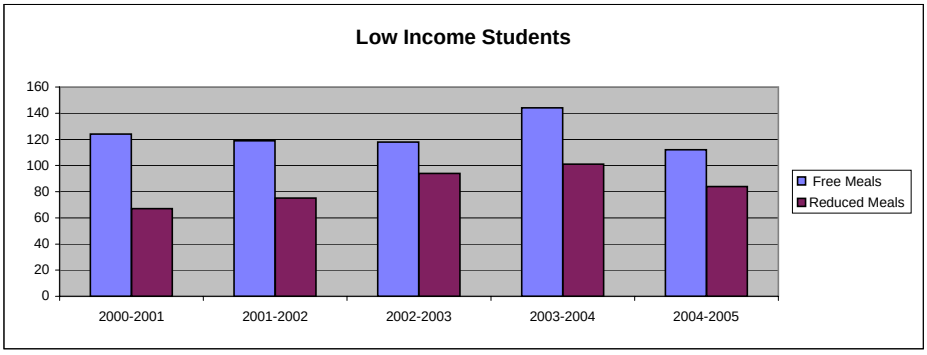
USD# 328

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)*	516.5	498.9	-3%	483.0	-3%	462.0	-4%	421.5	-9%
Enrollment (FTE)**	N/A	498.9		483.0	-3%	462.0	-4%	426.5	-8%
Number of Students - Free Meals	124	119	-4%	118	-1%	144	22%	112	-22%
Number of Students - Reduced Meals	67	75	12%	94	25%	101	7%	84	-17%





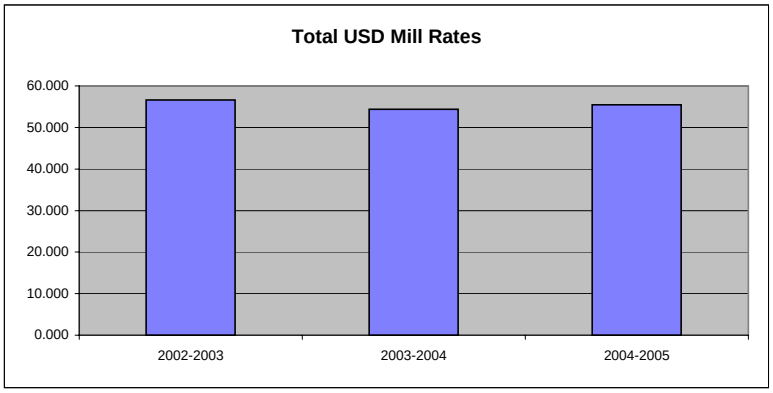


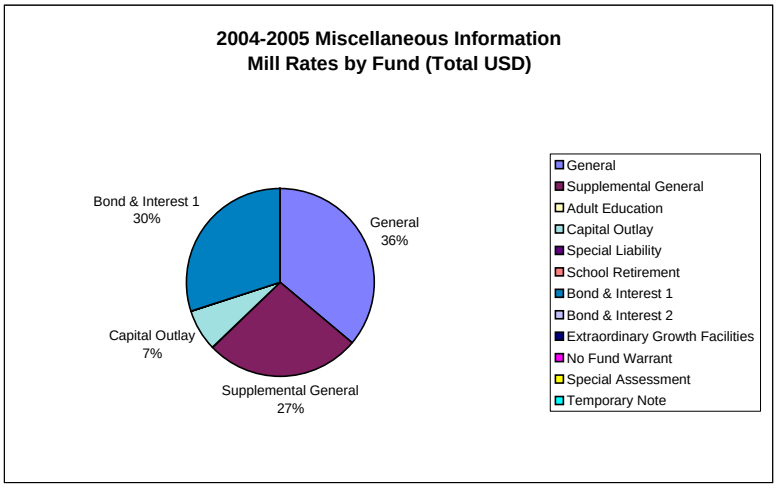
*FTE for state aid and budget authority purposes for general fund.

** 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	14.264	12.804	14.792
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	3.840	4.000
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	18.340	17.765	16.664
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	**56.603**	**54.409**	**55.456**
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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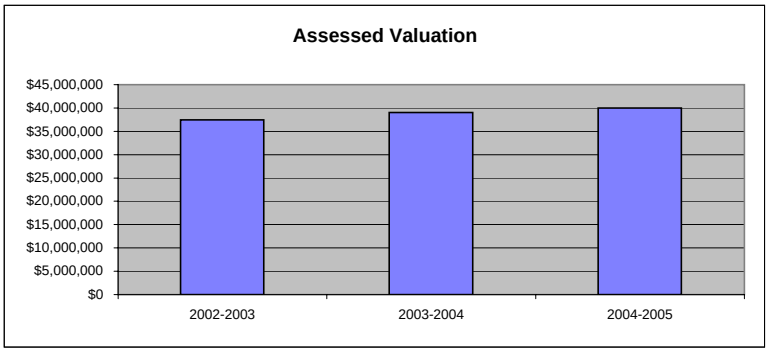
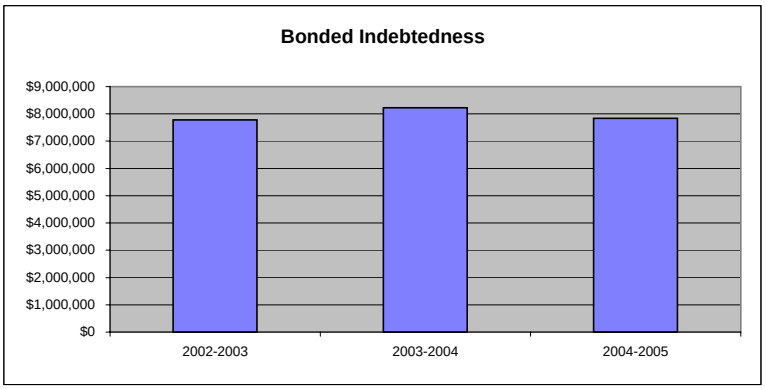
Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$37,480,559	$39,045,528	$40,008,516
Bonded Indebtedness	$7,785,000	$8,225,000	$7,840,000