

Budget Profile

2004-2005



USD #253 Emporia Public Schools

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2004-2005 Budget General Information

USD #253

Introduction

Emporia USD 253 is a district with stable enrollment, but a fast-changing student population. Enrollment has grown at a manageable pace to over 5,000 students. However, the number of disadvantaged and minority students increases each year. Almost half of our students qualify for free or reduced-price lunches, more than 40 percent are minority, and nearly one-fourth have limited English skills.

Despite these challenges, district achievement remains stable based on local, state and national measures. Many of our students are performing at very high levels, particularly those from middle and upper-income homes. In all areas, district averages tend to mirror state and national averages.

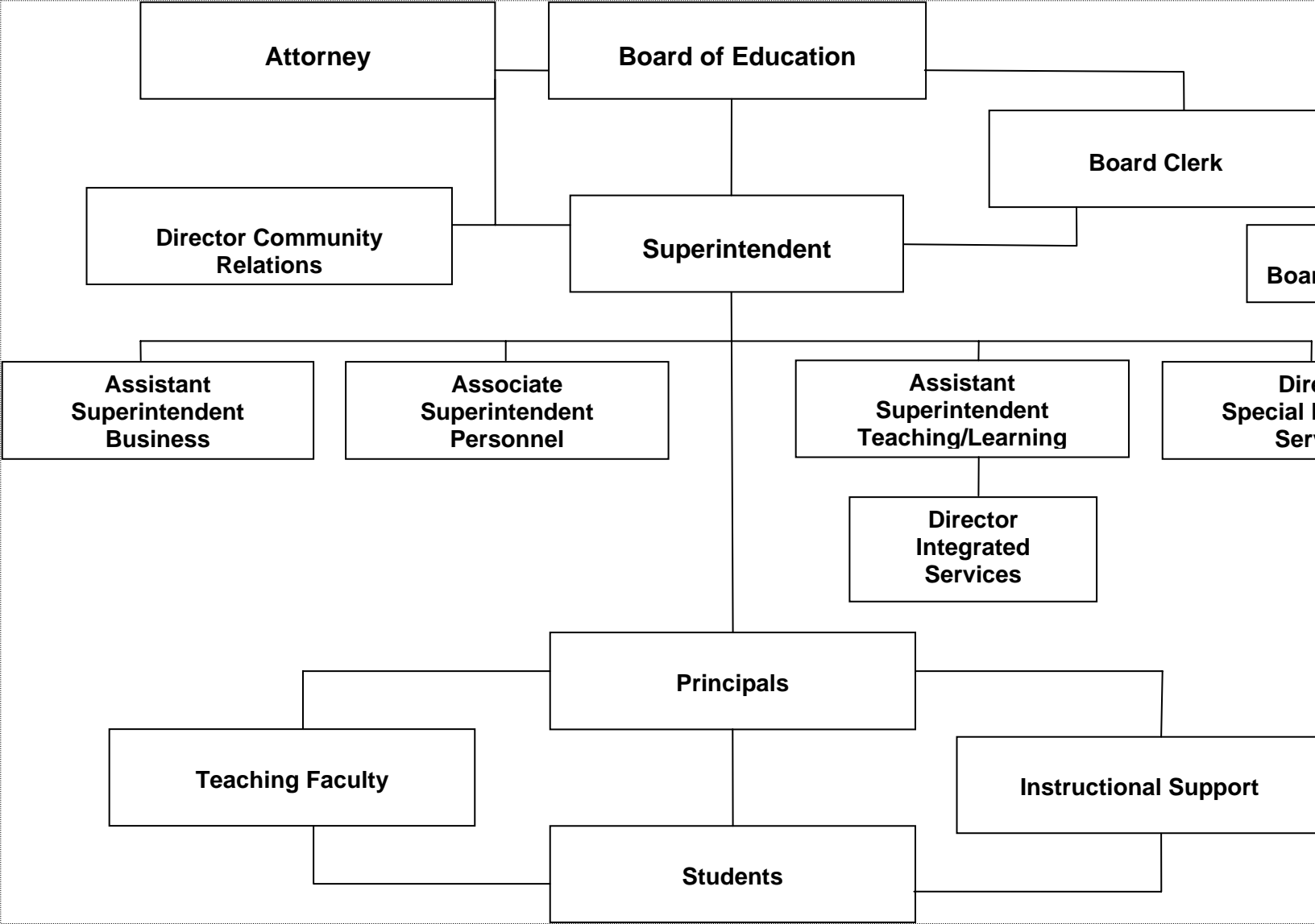
The district enjoys strong community support and a willingness to pay additional taxes to improve the schools. Two new elementary schools opened last fall and a major high school addition and renovation will be completed this fall, all part of a \$35 million bond issue approved by voters in 2000.

Board Members

Carol Schaefer, President, 2806 Sonora Drive, Emporia, KS 66801, 343-1094, cschaefer@usd253.org
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Key Staff

Dr. John Heim, Superintendent
Diane Kramer, Associate Superintendent for Personnel
Susan Hernandez, Assistant Superintendent for Business
Dr. George Abel, Assistant Superintendent for Teaching and Learning
Norma Stinnett, Clerk of the Board
Michael Dorcey, Director of Community Relations
Patricia Smiley, Director of Integrated Services
Elizabeth McCoy, Director of Special Education
Kim Hernandez, Migrant Community Resource Coordinator



The District's Accomplishments and Challenges

Accomplishments:

Emporia is fortunate to have high-quality teachers, support staff and administrators. Two-thirds of the teachers have advanced degrees and specialized training. Many have been recognized at the state and national level for their professional achievements.

The Emporia Public Schools have a strong academic focus and high standards. During 2001-2002, the Board of Education adopted an ambitious achievement goal for reading and math improvement: to reduce the number of students in the bottom two proficiency levels of the state reading and math assessments by 10 percent each year. With the aid of Federal Program Funds, several strategies have been implemented to achieve this goal:

- a) an integrated focus on literacy. A new reading plan was implemented in 2002-03;
- b) a new math curriculum for grades K-8 and additional options at the high school;
- c) a district-wide effort to support English Language Acquisition. All teachers are receiving intense training in Sheltered Instruction;
- d) all day kindergarten classes at each elementary school;
- e) expanded preschool services for at-risk 4 year olds and students who are learning English as a second language; and
- f) expanded after-school, weekend, and summer programs to extend learning and keep school-age children involved in positive learning activities.

Emporia students score above state and national averages on the two major college-entrance exams. The graduation rate continues to improve. Two-thirds of Emporia's graduates are successfully completing advanced math and science courses, and more than three-fourths of the graduates plan to attend a post-secondary institution. Nearly 80 percent of the high school students are involved in one or more extracurricular activities having a positive impact on attendance and achievement.

Challenges:

- 1) Although our enrollment remains fairly stable, the percentage of minority and disadvantaged students is rising; and these groups are among the lowest performing students on state assessments.
- 2) The percentage of students performing in the bottom two proficiency levels in reading and math, though improving, remains too high.
- 3) The district struggles to meet the requirements of the No Child Left Behind Act especially with respect to the needs of disadvantaged, English language learners, and low-achieving students without increased funding.

USD #253 - The Educational Plan

The district must comply with the statutes of the State of Kansas and the policies of the Kansas State Department of Education. Within that structure, the Board of Education reflects the philosophy of the local community in determining the educational program of the school district.

The School Community

The Emporia School district includes the City of Emporia and adjacent rural areas. We are located in east-central Kansas at the junction of U.S. 50 Highway, the Kansas Turnpike and Interstate 35, midway between Wichita and Topeka. Emporia, Kansas, has a population of 25,000 people and a diverse economy supported by manufacturing, retail business, agriculture, and education. The city is home to the National Teachers Hall of Fame and Emporia State University.

The District Vision Statement

It is our vision to develop lifelong learners who have the skills and determination to excel in a rapidly evolving world.

The District Mission Statement

It is our mission to empower all students to meet high academic standards through relevant educational programs, involved parents, and strong community partnerships.

District Strategic Priorities

1. Strive for continuous improvement of student learning.
2. Increase financial resources for the district.
3. Continue integration of technology into the curriculum.
4. Work with community agencies to deal with issues and opportunities related to cultural diversity.
5. Develop a district culture of unity and teamwork.

The following organizational tenets result to make up the Educational Plan.

- Approximately 1,200 staff members combine to staff district and federal programs K-12, and the Flint Hills Special Education Cooperative (FHSEC).
- The district maintains highly qualified teachers, administrators and professional support staff members to serve over 5,000 students in grades PreK-12. Nearly two-thirds of our staff have advanced degrees and many have been recognized at the state and national level for their professional achievements and contributions to public education.
- The length of the school term will be 189 days with 1183 hours. Classes for students are in session for 1125 hours; teachers shall participate in 30 hours of professional development and shall have 28 hours of preparation time.
- The school district consists of one accredited high school, one accredited middle school, two accredited intermediate schools, six accredited elementary schools, one early childhood center, and one alternative school. They are:

Emporia High School
Emporia Middle School
Lowther North Intermediate School
Lowther South Intermediate School
Logan Avenue Elementary
Timmerman Elementary
Riverside Elementary
Village Elementary
Walnut Elementary
William Allen White Elementary
Maynard Early Childhood Center
Flint Hills Learning Center

- The organizational plan for the district is known as: Pre-kindergarten-4 (elementary); 5 and 6 (intermediate); 6-8 (middle school); and 9-12 (high school). The district also hosts programs for Head Start and Early Childhood, as well as an alternative high school for teenagers and adults.
- At the elementary schools, the district prescribes a basic self-contained classroom organization.
- At the intermediate schools, the district ascribes to a modified departmental program with team teaching components.
- At the middle school, a transitional organization has been established with a combination of departmentalization and teaming.

- At the high school level, a departmental organization using a block schedule has been established. The high school offers over 150 courses annually.
- USD #253 serves as the sponsoring district for the Flint Hills Special Education Cooperative, which provides special services in seven school districts for children birth to age 21.
- An Instructional Council has been established for the purpose of curriculum development and maintenance.
- A new calendar supports continuous learning for teachers to improve curriculum and instruction with an early release schedule of five half days during the year for professional development.
- The Emporia Public Schools are constantly working to improve. All schools have successfully completed the second cycle of Quality Performance Accreditation with the Kansas State Department of Education and are accredited by the North Central Association of Schools and Colleges, a nationally recognized accrediting organization. The district uses a process for continuous review of the curriculum and also works with business and industry to ensure that curriculum is meaningful for students once they reach the workplace.
- Six elementary schools offer unique learning environments by which all students can excel. Our schools have neighborhood boundaries, but flexible transfer policies give parents many choices. Flexible schedules with an early dismissal one day per week offer on-going professional collaboration and support.
- The Emporia schools have a strong academic focus. We offer accelerated and advanced-placement classes as well as assistance for students at-risk of failing. Test scores on state and national assessments and achievement tests are at or above state and national averages. Scores on college entrance tests taken by high school students are above state and national averages. More than two-thirds of the graduating seniors go on to post-high school training at universities, colleges and technical schools. See the [Kansas State Department of Education](#) web site for achievement data and demographic information about the district and individual schools.
- The district's curricular program offers instruction in the areas of art, business, driver's education, health, family and consumer science, industrial technology, language arts, mathematics, music, physical education, science, social studies, special education, and technology. Career education, drug and alcohol abuse education, and human sexuality are integrated into appropriate curricular programs.
- The district avails a comprehensive vocational education program. The secondary schools have adopted a Career Pathways program to help students plan high school courses with a career goal in mind. Students begin exploring career interests in middle school and are afforded the opportunity for technically advanced courses throughout high school and at the Flint Hills Technical College.
- Through the resourceful use of grant money and federal funds, the Emporia Public Schools offer a variety of special services that strengthen our educational programs. These include K - 12 summer school, extended-day kindergarten, preschool programs for eligible at-risk children, remedial and enrichment classes before and after school, multi-age classrooms, alternative school schedules, and more.
- The district has an extensive co-curricular program, which provides many opportunities for social, physical, and intellectual growth. This program includes activities in forensics, debate, music, intramural activities, special interest clubs, interscholastic athletics, and organized class and student government. A modest fee is charged to help support these programs.
- The district provides a well-balanced program for special students. With emphasis on inclusion, this program includes classes for the gifted, the mentally and physically handicapped, at-risk students, and those requiring homebound instruction, bilingual, remedial reading, or educational enhancement.
- The district provides student support programs in addition to the prescribed educational program. These include guidance and counseling, standardized testing, field trips, health services, centralized media centers, summer school programs, after-school care, Head Start, Even Start, Adult Basic Education, and an alternative learning center to serve special needs of community members wanting to complete requirements for a high school diploma or receive special training.
- The district administers the California Achievement Testing Program, which includes the basic academic areas such as reading, language arts, and mathematics. In addition, the district administers the Kansas Assessments in writing, science, social studies, math and reading. These tests provide information to support the progress of all groups of students.

- The district’s operational services include technology, nutrition, maintenance, central supply and transportation services.
- The school district consists of approximately 135 square miles.
- The district contracts with the Flint Hills Technical College to provide adult basic education classes and other adult education courses on a demand basis.
- Student enrollment for the 2004-2005 school year is projected to remain stable at 4666 FTE.
- One-third of our students enjoy a culturally diverse background, a factor that enriches the educational experience for all children.
- Nutrition services are available in each school. Main dish and bakery items are freshly made each day at Emporia High, and are delivered to district schools; all schools have breakfast programs available to students. Breakfast service starts approximately 1/2 hour before the first bell for school. The district continues to study the feasibility of a summer nutrition program.
- The district has an approved state professional development plan which allows for teacher re-certification.
- Extended Learning Time programs (to include summer school instruction and after-school programs) are offered at all grade levels.
- The district provides transportation to and from school for all students who live 2.5 miles or more from school in addition to areas identified for safety considerations.
- The schools benefit from partnerships with parents, businesses and community groups. Parent organizations are active from the elementary to the high school level. Businesses, community groups and individuals support Renaissance at the high school, PRIDE at the middle school, and the Emporia Public School Foundation, just to name a few!
- Emporia teachers support teacher training by supervising teacher education students as observers, student teachers and teacher interns. Emporia teachers also are frequent speakers in university classrooms. University faculty members serve as resources for our teachers as well.
- Emporia USD 253 does not discriminate on the basis of race, color, national origin, sex, religion, handicap/disability or age. Persons having inquiries may contact the school district's coordinator, 501 Merchant St., Emporia, KS 66801, 620-341-2213

The schools’ schedules for the 2004-2005 school year:

<u>School</u>	<u>Morning Preschool Dismissal Times</u>	<u>Afternoon Preschool Start Times</u>
Maynard Head	Start classes begin at 7:30 am and end at 5:30 pm (M-Thur. only).	
Logan Avenue	11:25	12:55
Riverside	11:15	12:45
Timmerman	11:25	12:55
Village	11:25	12:55
Walnut	11:25	12:55
WA White	11:22	12:50

<u>School</u>	<u>Breakfast</u>	<u>Start</u>	<u>Lunch</u>	<u>Dismissal</u>	<u>Flex Day Dismissal</u>
Logan Avenue	8:00	8:45	11:55-12:35	4:00	Friday 2:20
Riverside	7:50	8:35	11:05-12:25	3:30	N/A
Timmerman	8:15	8:45	11:30-12:45	4:00	Wednesday 2:20
Village	8:20	8:45	11:45-1:00	4:00	Friday 2:20
Walnut	8:15	8:45	12:00-1:00	4:00	Wednesday 2:20
WA White	8:00	8:40	11:40-12:30	3:55	Wednesday 2:30
Lowther South	8:25	8:50	11:30-1:00	3:40	N/A
Lowther North	8:20	8:50	11:15-1:15	3:40	N/A
EMS	7:30	7:50	10:58-12:15	2:36	N/A
EHS	7:30	8:00	11:10-1:12	2:47	N/A
Friday	7:30	8:00	11:48-1:13	2:47	N/A

Note: 0-Block classes begin at 7:00 AM.

This year the entire district will have early dismissal for teacher professional development on the following dates: September 15, December 8, February 9, April 13 and May 4. The early dismissal times for the schools on these five dates are:

School	Dismissal Time
Logan Avenue	12:22
Riverside	12:22
Timmerman	12:22
Village	12:22
Walnut	12:22
W A White	12:17
Lowther South	12:27
Lowther North	12:27
Emporia Middle School	10:58
Emporia High School	10:56

Supplemental Information for the Summary Tables

The summary tables and graphs that follow this section show the actual expenditures for 2002-03 and 2003-04. They also show the budgeted expenditures which are anticipated for the 2004-05 school year. It is important to note the difference between the actual amounts and the budgeted amount. School budgets are created to give the school district authority to spend up to the amount designated in the fund budgets. The district has budgeted all available funds in order to have access to full budget authority. Even though it is unlikely that the total amount of funds available will be used in each of the special funds, the district will have the authority to spend these funds in case of an unforeseen situation or emergency.

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

The district anticipates consistent enrollment and weighting factors for the 2004-05 school year. In terms of fiscal and human resources, the district continues to place primary emphasis in the classroom.

2. Summary of General Fund Expenditures by Function

The district continues to focus fiscal resources to meet the unique instructional needs of Emporia students. Transportation Fund 32, as a separate Fund, was eliminated with the FY04 budget; therefore, transportation costs are reflected in the General Fund as Other Costs, along with Other Support Services.

3. Summary of Supplemental General Fund Expenditures by Function

Tighter budgets have resulted in a greater dependence upon the Supplemental General Fund for routine costs of Instruction and Student and Instructional Support programs. This fund also transfers needed dollars to other funds that support student learning, including Bilingual Education, Extraordinary School Program, Professional Development, Summer School, Special Education, Vocational Education and Textbook and Student Materials.

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

The district is eligible to receive relief in the form of New Facilities Weighting related to the completion of the Bond projects. Since this revenue is for two years only, the district has elected to invest the additional dollars in the areas of Extended Learning opportunities for students, Professional Development for teachers and other staff (no longer reimbursed by the state); Capital Outlay projects and the technology to support instruction and accountability requirements of NCLB legislation. The district will have realized nearly \$2 million from New Facilities Weighting over the last two years.

5. Summary of Special Education Fund by Function

The Special Education Fund maintains fiscal resources for the district to secure special needs instruction. Because the actual reimbursement rates for categorical aid cannot be determined until the end of the year

(too late to republish the budget), we are advised to accommodate the “best case” in anticipating revenue amounts. Moreover, the district has traditionally contracted with FHSEC for the local transportation of Special Education students. Now, the district assumes that responsibility. State aid for Special Education flows through the general fund to this fund, and then is required to be transferred to the Coop Special Education Fund. These expenditures are reflected in the Special Education budget.

6. Instruction Expenditures (1000)

We have been able to put more of our resources into instruction over the past several years. The FY05 budget reflects salary increases averaging 4.702% and a slight increase in health insurance benefits. An increasing need for extended learning opportunities prompted the district to begin the process of restructuring after-school and summer-time learning experiences making them more diagnostic and prescriptive in nature. This, along with district initiatives to support literacy, standards-based math, and sheltered instruction; has in turn created greater and more urgent need for staff development of staff members at all levels. A large part of revenue generated by new facilities weighting will be used to support these initiatives, and in doing so, assist us in compensating staff for these additional expectations. The Textbook Rental and Student Materials Revolving Fund support yearly expenditures for student learning. Money can now be transferred to this fund for associated instructional expenses.

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

As more and more of our students and their families experience the challenges of low social and economical status, specialized and quality support staff becomes increasingly critical. School counseling, health services and family support services are identified with this fund. Also included are technology, professional development and curriculum support personnel and related costs.

8. General Administration Expenditures (2300)

Recent growth and economic change within the district combined with significant new accountability requirements has validated the need for a strong administrative staff. With slight increases, expenditures in this area have remained at 2% of the district budget.

9. School Administration Expenditures (2400)

The call for efficient and effective instruction in response to high standards and accountability requirements place increasing demands upon our staff. Likewise, communication among staff members and with parents has become more challenging AND more critical as our population base changes and as the role our schools play in the lives of families continues to expand. Educational research extols the benefits of strong leadership and administrative support. The decrease in expenditures from last year is due to the separation of the Flint Hills Technical College from the school district.

10. Operations and Maintenance Expenditures (2600)

Even with the expanded facilities (two new elementary schools; a major addition to the middle and high schools; and the renovation of seven additional facilities) the district anticipates a slight decrease in expenditures for Operations and Maintenance due to a healthy budget in Capital Improvements for equipment expenditures and major building repair and improvement projects.

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

Programs in this area represent fiscal management, student transportation and the food service operations. A fund added to this area is the KPERS employee retirement flow-through fund. While there is a dollar increase due to transportation, food service and support services for special education, this category remains at 7% of the total district budget.

12. Capital Improvements (4000)

The Bond Election of 2000 provided for many needed repairs, upgraded mechanical systems and additional classroom space. With bond projects closing out this year, additional funds will be required in capital improvements. New Facilities Weighting allowed the district to create a healthy capital outlay

fund to support the ongoing upkeep and site improvements for all of the district's facilities. It represents 7% of the total district budget.

13. Debt Services (5000)

The district has adopted a forward looking approach with regard to the learning climate of students and maintains a fund balance such that appropriate payment can be made as required.

14. Transfers (5200)

Transfers are required from the General Fund to designated programs such as Bilingual Education, Special Education and Vocational Education. It is important to note that the state aid for special education shows up twice in this chart – once out of General into Special Education and then again out of Special Education to Coop Special Education.

15. Unencumbered Cash Balance

The significant increase in unencumbered cash balances is due, in part, to the infusion of nearly \$2 million for New Facility Weighting and Bond & Interest Fund (both related to the building of new schools), conservative fiscal management and a long range plan for continued support for facility improvement and funds that support the educational program.

16. Reserve Funds

The district does not maintain funds in this category.

17. Other Information - FTE

As noted, our population of students remains fairly stable in terms of numbers. Likewise, the budget per pupil is relatively constant. The challenges our students face, however, have rapidly become more critical and more difficult. Although it cannot serve as a permanent solution, eligibility for New Facilities Weighting offers welcome relief to the pressure forced by uncertain economic times. This fact, the dissolution of one of our elementary schools and increases in fees to students, has minimized the impact of additional budget cuts as detailed by our Performance-Based Budgeting committees two years ago. By maintaining many of the restrictions imposed in FY03, the district has continued to increase funding levels in many programs designed to meet the challenges for teaching and learning.

18. Miscellaneous Information Mill Rates by Fund

With this budget, the district has attempted to maximize the efficiency and effectiveness of all resources, to be sensitive to the economic needs of our patrons, and to balance the impact of the state plan. The mill rate is expected to decrease by nearly two mills.

19. Other Information – Assessed Valuation and Bonded Indebtedness

The assessed valuation continues a steady climb. The district indebtedness includes 1992 bonds which were used to build the current middle school and a second gymnasium at the high school as well as the 2000 bonds referenced above. The 1992 bonds are supported by the state at a rate of 19%. These bonds were refinanced in FY03 in order to realize significant savings. The 2000 bonds referenced above are supported at a rate of 39%.

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.html>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card

<http://www.ksde.org/reportcard.html>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Explaining the various funds (referred to as “codes” in the budget document):

GENERAL FUND 06

The General Fund is the primary LEA (Local Education Agency) fund and is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is funded through state aid and local effort in the form of taxes. Nearly 90% of the district’s General Fund comes from state aid.

FEDERAL FUNDS 07

In addition to the Elementary and Secondary Education Act, the district works hard to supplement our programs with other federal, state, or local grants. These awards are accounted for in the manner prescribed by the granting agency.

SUPPLEMENTAL GENERAL FUND 08

When the current school finance formula was adopted by the Legislature in 1992-93, legislation provided for a “Local Option Budget”. After that initial year, the board was required to publish its notice of intent to employ the local option. If a protest petition signed by five percent of the electors of the school district was filed, the board of education could either call for a ‘question election’ or could instead withdraw its intent to establish a Local Option Budget.

The 1997 Legislature provided yet another option for local communities to support school budgets beyond the general fund. Based upon this legislation, a board was allowed to establish a supplemental budget and, over a period of five years, set the level of that budget at the average for schools of their size. At about the same time, legislation was enacted allowing school districts to establish full and permanent authority to levy the maximum 25 percent for the Supplemental General Fund budget. The Supplemental General Fund is supported through state aid and local effort in the form of taxes. Over 50% of the district’s Supplemental General Fund comes from state aid.

On the whole, most Kansas school districts have been forced to rely more heavily upon these supplementary funds. Our district is no exception.

ADULT EDUCATION FUND 10

Revenue receipted to this fund is used to pay for expenditures associated with the Adult Basic Education program. The Adult Education Fund is supported through local taxes. The Board has approved a contract with Flint Hills Technical College to provide these services.

BILINGUAL FUND 14

The Bilingual Fund is used to track expenditures associated with services to students whose primary language is not English. Although the student population in Emporia remains fairly constant, our population of English language learners has significantly increased in recent years. Funds to support the program for English language learners come from the state through the general fund and then transferred to the Bilingual Fund.

CAPITAL OUTLAY FUND 16

The Capital Outlay Fund is designed to maintain funds for the purpose of acquiring fixed assets (or additions to fixed assets) which are presumed to have benefits for more than one year. (This includes expenditures for land or for existing buildings, improvements to grounds, construction of buildings, remodeling or additions to buildings, and/or the purchase or replacement of equipment.) The current resolution was adopted in January of 2004 and affords up to 4 mills for a period of time not to exceed 5 years.

Major projects that are planned for the future include the following:

- Completion of repair and renovation projects, including ADA compliance
- Scheduled re-roofing of all district facilities
- Continued development of the technology infrastructure
- Replacement of the track running surface at EHS

DRIVER TRAINING FUND 18

The Driver Training budget for 2004-05 is consistent with that of recent years. However, in keeping with the recommendation of the Performance-Based Budgeting Committee recommendations, the Driver Education program is expected to become self-supporting.

EXTRAORDINARY SCHOOL PROGRAM FUND 22

The extraordinary school program provides funding for extended learning opportunities during the school year. Revenue may be transferred from General, Supplemental General and Contingency Reserve funds, as well as fees and other local sources.

FOOD SERVICE FUND 24

The Food Service Fund provides for the revenue and expenditure accounting for district student nutrition programs. The food service program is funded largely through state and federal aid, as well as meal purchases. Emporia’s program offers breakfast, lunch, after-school snacks, and, most recently, a summer meals program. It is currently functioning as a self supporting program. The board approved to keep meal prices the same as they were in 2003-04:

Meals	2004-05
Student Lunch:K-4	1.80
Student Lunch:5-6	1.90
Student Lunch:7-12	2.00
Student Breakfast:K-12	1.25
Adult Lunch	2.55
Adult Breakfast	1.45
Milk	0.25

PROFESSIONAL DEVELOPMENT FUND 26

Inservice expenses for staff are paid by the Professional Development Fund as required by the state. Professional development activities include registration and travel to workshops, technical assistance and securing consultants, and support personnel who provide professional development to teachers.

PARENT EDUCATION PROGRAM 28

This fund reflects revenue and expenditures associated with parent programs. The fund is used to channel and track parent resources on a temporary basis.

SUMMER SCHOOL FUND 29

The legislature mandated that effective July 1, 1993 all expenditures for regular education summer school be paid from the Summer School Fund. Revenue for the fund is transferred from the General Fund, the Supplemental General Fund, and Contingency Reserve or from local sources. In response to NCLB legislation and on-going assessment and prescriptive support to students, the district intends to further develop summer school activities.

SPECIAL EDUCATION FUND 30

The Special Education Fund is used to pay for the special education services provided locally through the Flint Hills Special Education Cooperative. In addition to the direct educational services for students who qualify for special education, this fund is also used for some transportation of special education students. The district is reimbursed at 80 percent of the transportation costs and receives state aid for each teacher and paraprofessional who serves special education students.

Beginning with the 2001-02 school year, all special education aid received from the state was first deposited in the General Fund and then transferred to the Special Education Fund. The amount earmarked for the

Special Education Coop Fund is then transferred from our Special Education Fund to the Coop Special Education Fund. Special Education is currently funded at about 85% of excess costs.

In addition to apparent “excess” costs for special education services, it is normally advised that we plan for additional and unforeseen costs in this fund. Any funds left unspent at the end of the fiscal year may be carried forward to reduce the transfer for the following year.

VOCATIONAL EDUCATION FUND 34

Under the accounting guidelines of the Kansas State Department of Education, the expenditures for approved vocational programs are to be paid from the Vocational Fund. Therefore, salaries and estimated instructional costs for approved vocational programs are outlined in this fund. The revenue for the Vocational Fund is transferred from the General Fund, Supplemental General Fund, Contingency Reserve Fund or from local sources.

GIFTS & GRANTS 35

This fund is used to report monetary gifts (excluding scholarships), private grants, and district activity funds that are administered at the district level.

AREA VOCATIONAL SCHOOL FUND 36

Flint Hills Technical College is an educational agency separately organized under the direction and management of the president for the purpose of offering education and training in technical occupations. Flint Hills Technical College is now under the guidance of the Kansas Board of Regents. The Technical College separated from the school district on July 1, 2004. Included in the budget document is the budget for Fund 36, reflecting the transfer of all district funds to the FHTC at the time of separation.

KPERS FLOW-THROUGH FUND 51

This year the legislature changed the procedures for paying the state’s contribution for employee retirement benefits by electronically depositing the state’s share into the district’s bank account and then electronically debiting the KPERS from the district’s account. Each district’s contribution will now be reported in the annual budget, thus increasing the district’s total expenditures.

CONTINGENCY RESERVE FUND 53

The 1992 legislature allowed school districts to create a Contingency Reserve Fund setting aside money for an emergency. The amount maintained in the fund cannot exceed an amount equal to 4% of the General Fund budget.

TEXTBOOK & REVOLVING FUND 55

The purpose of this fund is the purchase of materials and other items in the school curriculum, extra-curricular activities or other school-related activities; and the purchase of student textbooks. Revenue sources are student fees, textbook rental and transfers from General Fund, Supplemental General or Contingency Reserve. Monies remaining in this fund at the end of the year are carried over to succeeding budget years.

BOND AND INTEREST FUND 62

The Bond and Interest fund is used to account for any bond proceeds used to acquire or construct major capital facilities. Bonds are funded through local taxes and state aid.

COOPERATIVE SPECIAL EDUCATION FUND 78

This fund is used to pay the shared expenses of operating the special education cooperative. The coop shared expenses are funded by the state aid allocations to all districts in the cooperative and by payments from member districts based upon a proportionate share of expenses for pupils served in the cooperative. Emporia is the sponsoring district for the Flint Hills Special Education Cooperative.

Other Related Funds - RECREATION COMMISSION 84 and RECREATION COMMISSION EMPLOYEE BENEFIT AND SPECIAL LIABILITY 86

Since the Recreation Commission operates under the umbrella of the school district, we serve as the taxing entity to levy for their budgets.

**Summary of Total Expenditures By Function
(All Funds)**

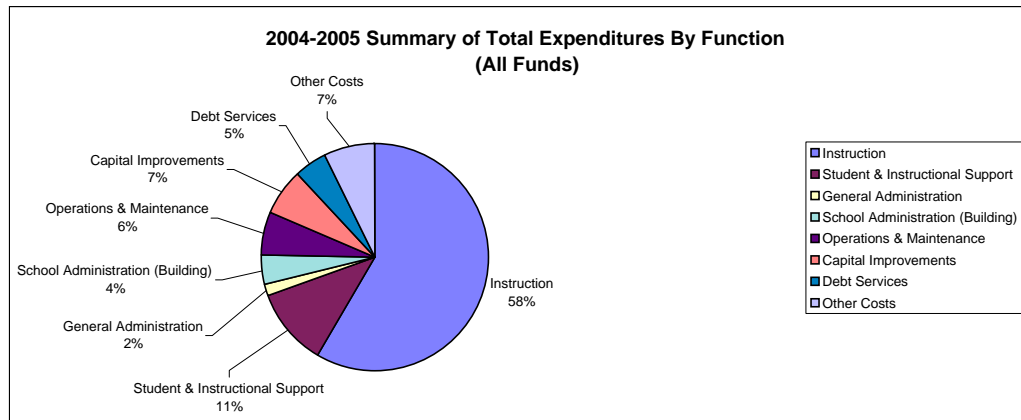
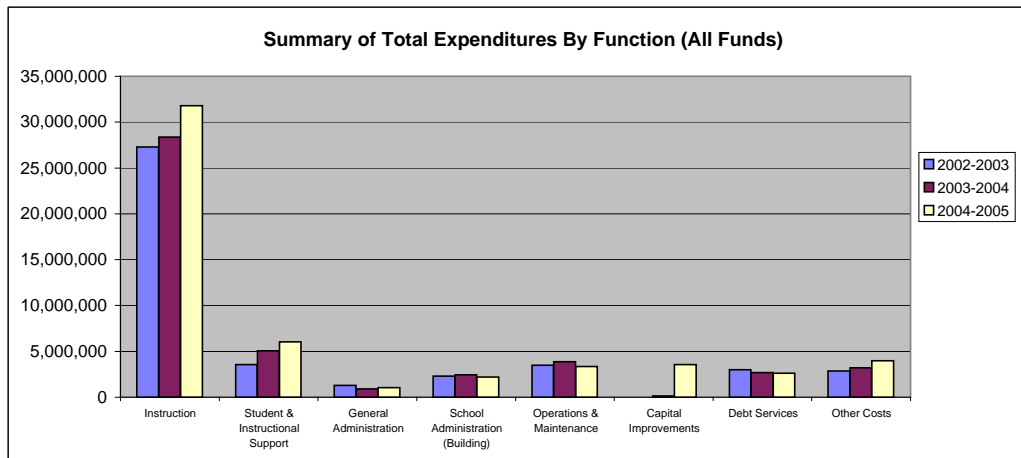
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	27,278,068	62%	28,377,284	61%	4%	31,798,013	58%	12%
Student & Instructional Support	3,558,995	8%	5,064,542	11%	42%	6,048,202	11%	19%
General Administration	1,292,331	3%	898,722	2%	-30%	1,044,302	2%	16%
School Administration (Building)	2,292,837	5%	2,449,330	5%	7%	2,199,117	4%	-10%
Operations & Maintenance	3,502,287	8%	3,856,175	8%	10%	3,361,211	6%	-13%
Capital Improvements	522	0%	132,008	0%	25189%	3,555,390	7%	2593%
Debt Services	3,007,508	7%	2,694,804	6%	-10%	2,605,046	5%	-3%
Other Costs	2,846,347	7%	3,215,636	7%	13%	3,980,572	7%	24%
Total Expenditures	43,778,895	100%	46,688,501	100%	7%	54,591,853	100%	17%
Amount per Pupil	\$9,061		\$9,586		6%	\$10,610		11%

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:

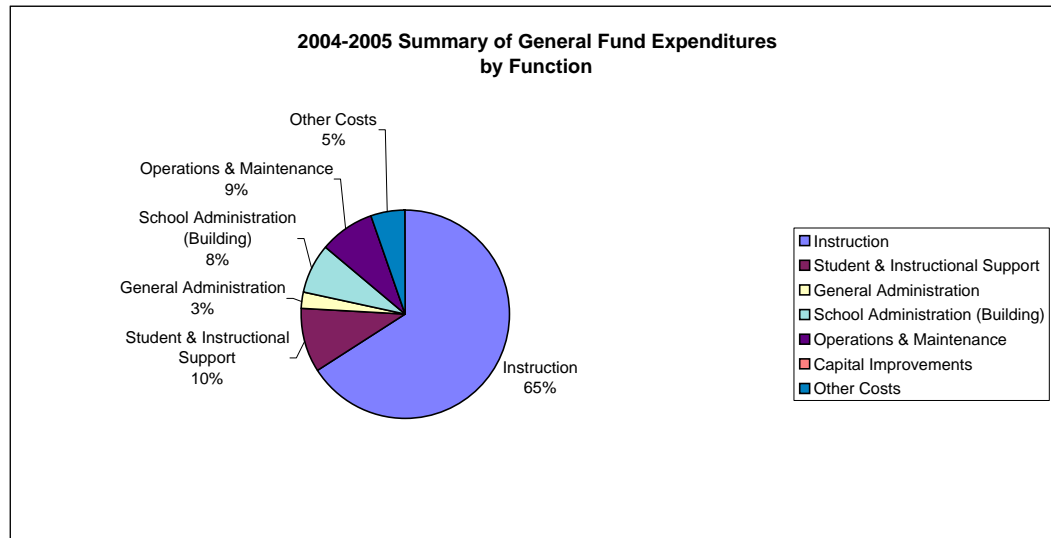
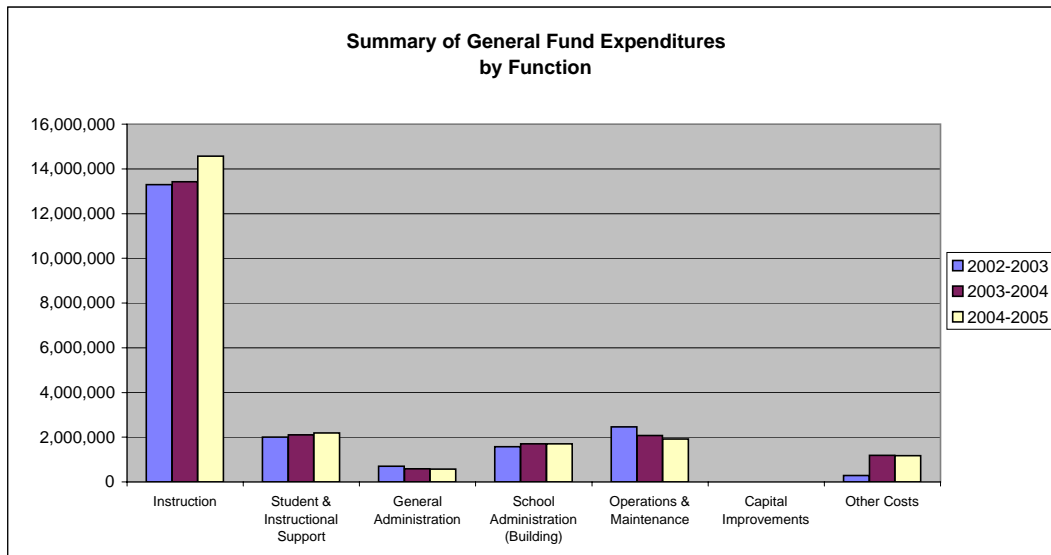
- Instruction - 1000
- Student & Instructional Support - 2100 & 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
- Capital Improvements - 4000
- Debt Services - 5100 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	13,291,156	65%	13,427,921	64%	1%	14,566,435	66%	8%
Student & Instructional Support	2,004,453	10%	2,097,124	10%	5%	2,185,249	10%	4%
General Administration	705,839	3%	592,753	3%	-16%	579,442	3%	-2%
School Administration (Building)	1,569,496	8%	1,706,887	8%	9%	1,699,241	8%	0%
Operations & Maintenance	2,457,888	12%	2,072,814	10%	-16%	1,923,372	9%	-7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	282,191	1%	1,188,429	6%	321%	1,171,282	5%	-1%
Total Expenditures	20,311,023	100%	21,085,928	100%	4%	22,125,021	100%	5%
Amount per Pupil	\$4,204		\$4,329		3%	\$4,300		-1%

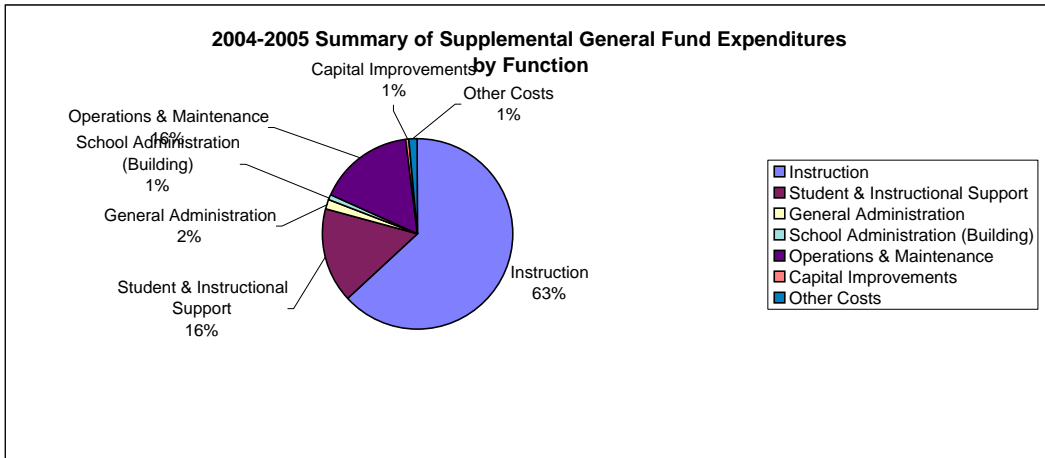
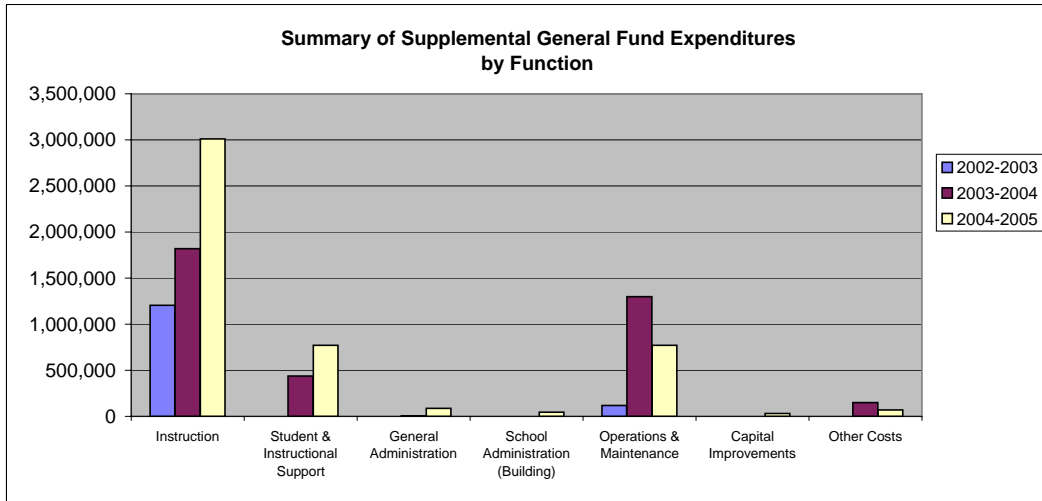
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



**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	1,204,235	91%	1,818,493	49%	51%	3,009,613	63%	66%
Student & Instructional Support	0	0%	437,523	12%	0%	771,163	16%	76%
General Administration	1,597	0%	2,260	0%	42%	85,500	2%	3683%
School Administration (Building)	0	0%	0	0%	0%	45,000	1%	0%
Operations & Maintenance	118,974	9%	1,299,840	35%	993%	772,500	16%	-41%
Capital Improvements	0	0%	0	0%	0%	30,000	1%	0%
Other Costs	0	0%	148,118	4%	0%	68,928	1%	-53%
Total Expenditures	1,324,806	100%	3,706,234	100%	180%	4,782,704	100%	29%
Amount per Pupil	\$274		\$761		178%	\$929		22%

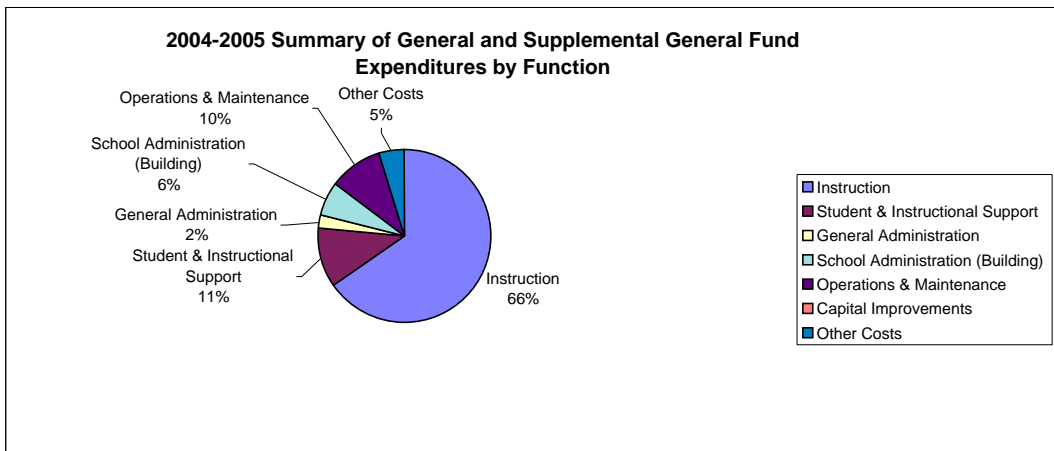
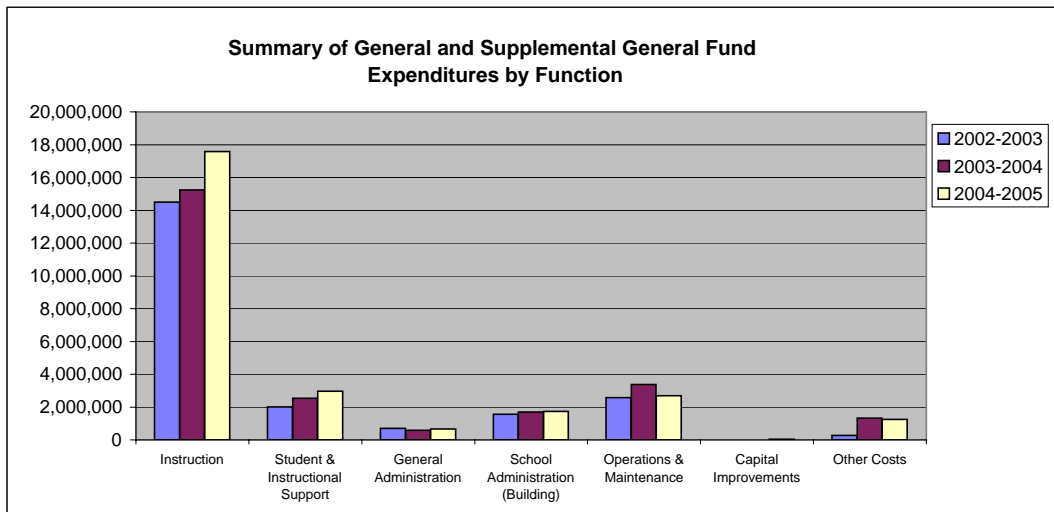
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



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	14,495,391	67%	15,246,414	61%	5%	17,576,048	65%	15%
Student & Instructional Support	2,004,453	9%	2,534,647	10%	26%	2,956,412	11%	17%
General Administration	707,436	3%	595,013	2%	-16%	664,942	2%	12%
School Administration (Building)	1,569,496	7%	1,706,887	7%	9%	1,744,241	6%	2%
Operations & Maintenance	2,576,862	12%	3,372,654	14%	31%	2,695,872	10%	-20%
Capital Improvements	0	0%	0	0%	0%	30,000	0%	0%
Other Costs	282,191	1%	1,336,547	5%	374%	1,240,210	5%	-7%
Total Expenditures	21,635,829	100%	24,792,162	100%	15%	26,907,725	100%	9%
Amount per Pupil	\$4,478		\$5,090		14%	\$5,229		3%

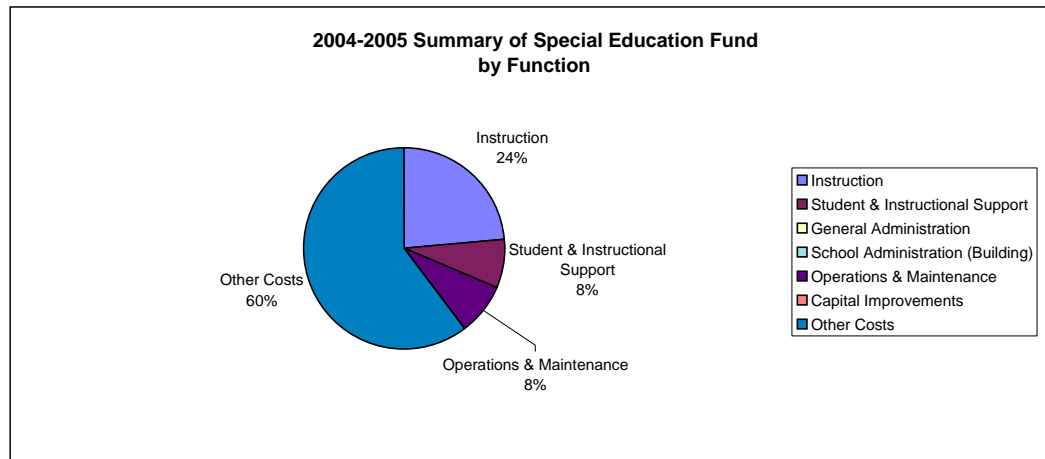
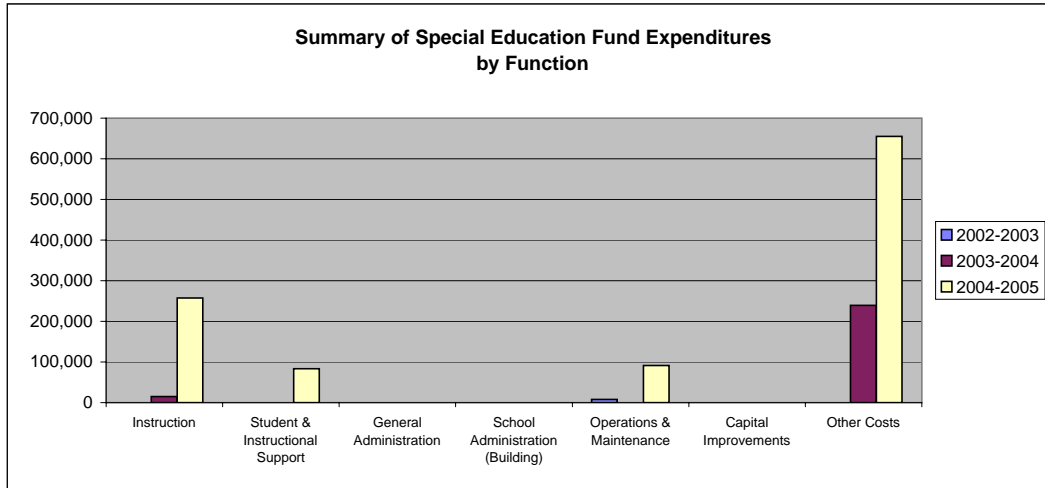
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Summary of Special Education Fund
by Function**

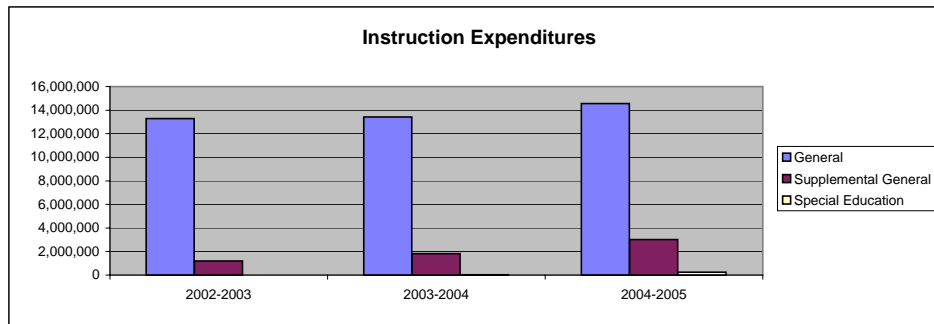
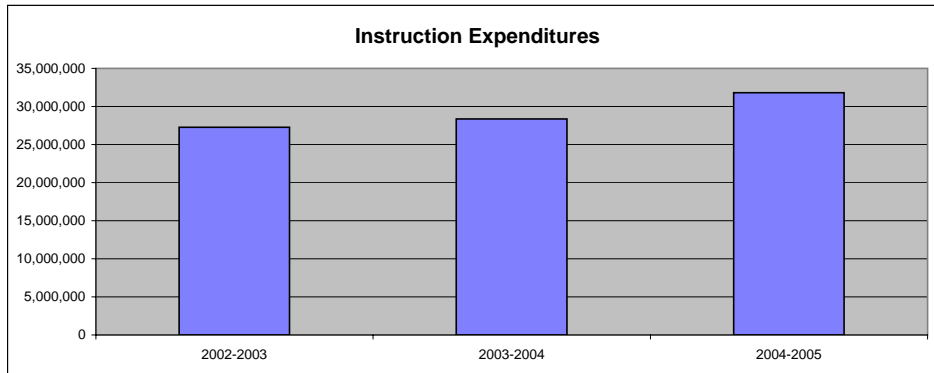
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	239	3%	15,352	6%	6323%	257,818	24%	1579%
Student & Instructional Support	0	0%	0	0%	0%	83,300	8%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	8,194	97%	0	0%	-100%	91,440	8%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	238,980	94%	0%	655,200	60%	174%
Total Expenditures	8,433	100%	254,332	100%	2916%	1,087,758	100%	328%
Amount per Pupil	\$2		\$52		2892%	\$211		305%

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.)



Instruction Expenditures (1000)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	13,291,156	13,427,921	1%	14,566,435	8%
Federal Funds	3,204,363	2,998,788	-6%	2,456,307	-18%
Supplemental General	1,204,235	1,818,493	51%	3,009,613	66%
Bilingual Education	513,393	524,264	2%	740,820	41%
Capital Outlay	39,035	3,353	-91%	857,261	25467%
Driver Education	40,434	29,716	-27%	76,008	156%
Extraordinary School Program	57,994	94,292	63%	603,122	540%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	56,394	97,613	73%	528,025	441%
Special Education	239	15,352	6323%	257,818	1579%
Technology Education	0				
Transportation	0				
Vocational Education	520,717	555,924	7%	584,815	5%
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				1,105,042	
Contingency Reserve	0	0	0%		
Text Book & Student Material	19,222	209,916	992%		
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	18,947,182	19,775,632	4%	24,785,266	25%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	3,921	4,060	4%	4,817	19%
Adult Education	182,218	206,514	13%	83,797	-59%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	2,587,342	2,714,942	5%	491,542	-82%
Special Education Coop	5,561,326	5,680,196	2%	6,437,408	13%
TOTAL	27,278,068	28,377,284	4%	31,798,013	12%



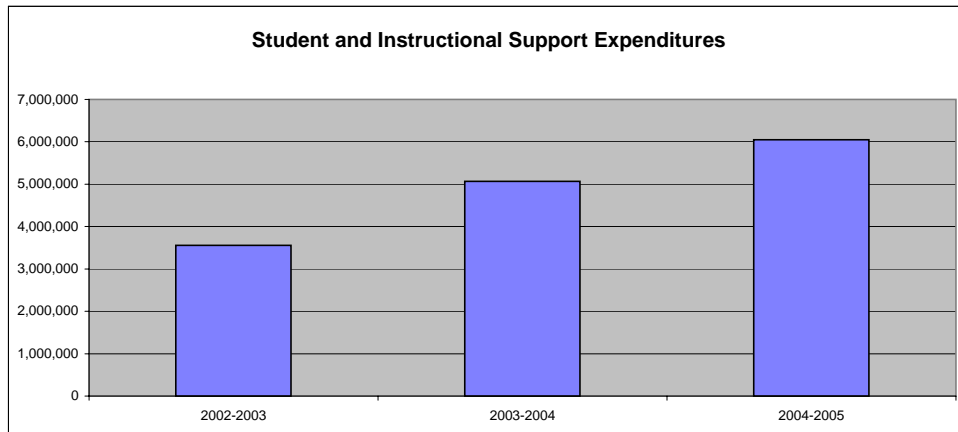
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	2,004,453	2,097,124	5%	2,185,249	4%
Federal Funds	0	871,004	0%	692,669	-20%
Supplemental General	0	437,523	0%	771,163	76%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	91,285	0%
Driver Training	0	0	0%	13,400	0%
Extraordinary School Program	0	0	0%	113,685	0%
Food Service	0	0	0%	0	0%
Professional Development	107,991	126,105	17%	412,356	227%
Parent Education Program	0	0	0%	20,000	0%
Summer School	0	0	0%	161,319	0%
Special Education	0	0	0%	83,300	0%
Technology Education	0				
Transportation	0				
Vocational Education	5,200	1,321	-75%	6,000	354%
Gifts/Grants	7,188	85,270	1086%	22,425	-74%
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				150,253	
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	2,124,832	3,618,347	70%	4,723,104	31%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	440	743	69%	918	24%
Adult Education	18,388	55	-100%	0	-100%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	223,261	233,184	4%	0	-100%
Special Education Coop	1,192,514	1,212,956	2%	1,325,098	9%
TOTAL	3,558,995	5,064,542	42%	6,048,202	19%
Amount per Pupil	\$763	\$1,105	45%	\$1,296	17%



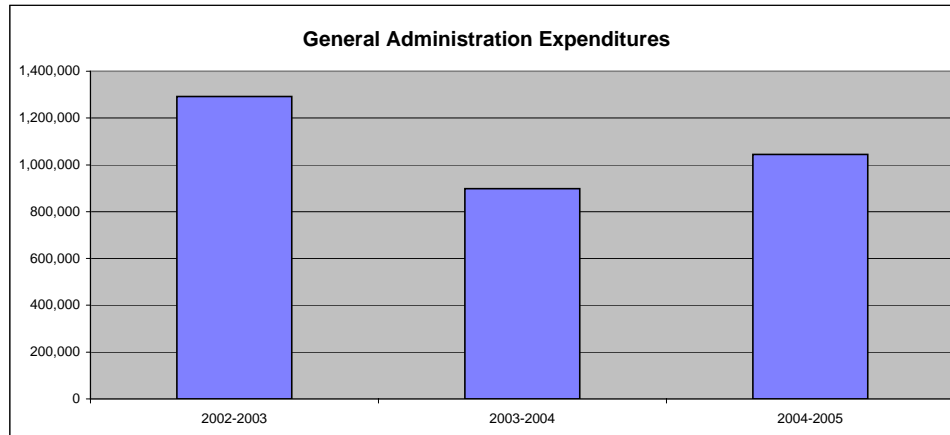
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	705,839	592,753	-16%	579,442	-2%
Federal Funds	482,705	237,710	-51%	167,073	-30%
Supplemental General	1,597	2,260	42%	85,500	3683%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	15,000	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%	21,750	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				28,494	
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	1,190,141	832,723	-30%	897,259	8%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	246	171	-31%	174	2%
Adult Education	43,656	41,843	0%	0	-100%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	58,534	24,156	0%	147,043	509%
TOTAL	1,292,331	898,722	-30%	1,044,302	16%



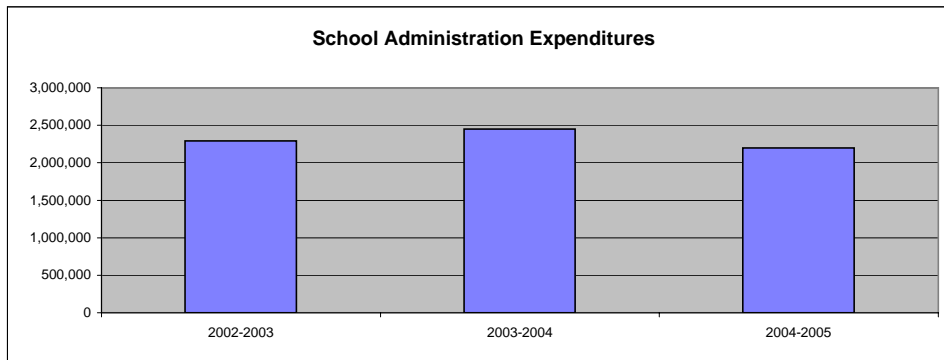
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	1,569,496	1,706,887	9%	1,699,241	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	45,000	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	15,000	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	278	0	-100%	29,211	0%
Special Education	0	0	0%	0	0%
Technology Education	0				
Transportation	0				
Vocational Education	0	0	0%	0	0%
Gifts/Grants	200	410	105%	410	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				99,872	
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	1,569,974	1,707,297	9%	1,888,734	11%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	325	351	8%	367	5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	394,653	435,949	10%	0	-100%
Special Education Coop	328,210	306,084	-7%	310,383	1%
TOTAL	2,292,837	2,449,330	7%	2,199,117	-10%



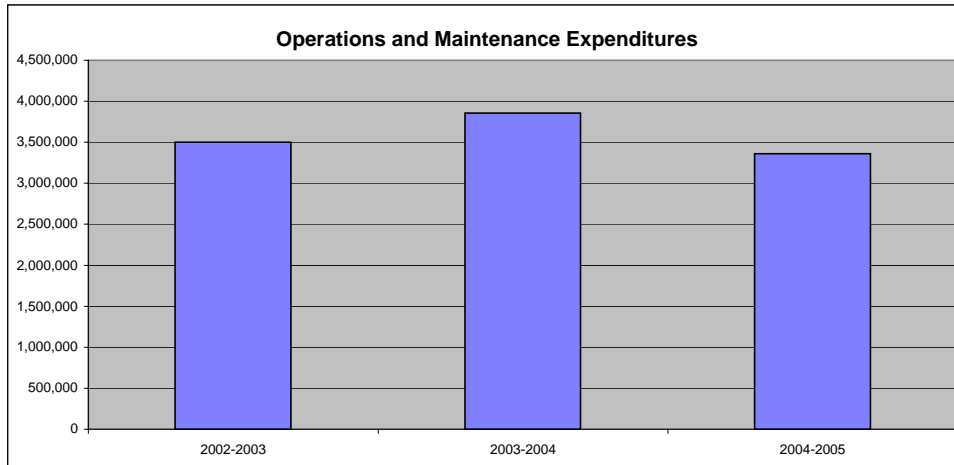
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	2,457,888	2,072,814	-16%	1,923,372	-7%
Federal Funds	347,368	608	-100%	341	-44%
Supplemental General	118,974	1,299,840	993%	772,500	-41%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	65,577	0%
Driver Training	3,996	5,126	28%	15,000	193%
Extraordinary School Program	0	0	0%	9,382	0%
Food Service	168,579	145,105	-14%	269,597	86%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	34,000	0%
Special Education	8,194	0	-100%	91,440	0%
Technology Education	0				
Transportation	9,643				
Vocational Education	830	955	15%	15,135	1485%
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				71,627	
Contingency Reserve	126,750	0	-100%		
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	3,242,222	3,524,448	9%	3,267,971	-7%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	671	724	8%	635	-12%
Adult Education	13,464	28,130	109%	0	-100%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	246,601	223,306	-9%	0	-100%
Special Education Coop	0	80,291	0%	93,240	16%
TOTAL	3,502,287	3,856,175	10%	3,361,211	-13%



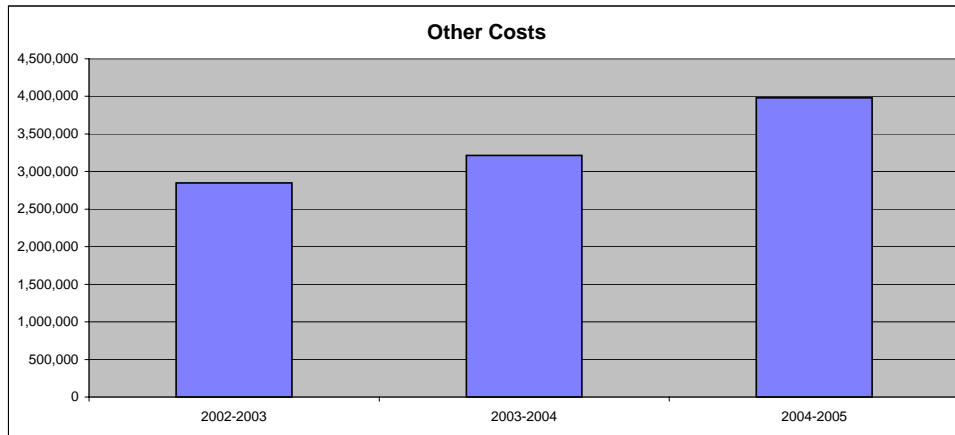
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	282,191	1,188,429	321%	1,171,282	-1%
Federal Funds	7,942	110,631	1293%	90,277	-18%
Supplemental General	0	148,118	0%	68,928	-53%
Bilingual Education	0	718	0%	0	-100%
Capital Outlay	0	0	0%	160,076	0%
Driver Training	3,963	596	-85%	4,000	571%
Extraordinary School Program	0	0	0%	0	0%
Food Service	1,494,127	1,525,573	2%	1,746,702	14%
Professional Development	0	0	0%	2,043	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	238,980	0%	655,200	174%
Technology Education	0				
Transportation	878,772				
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				76,564	
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	2,666,995	3,213,045	20%	3,975,072	24%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	552	660	20%	773	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	179,352	2,591	-99%	5,500	112%
TOTAL	2,846,347	3,215,636	13%	3,980,572	24%



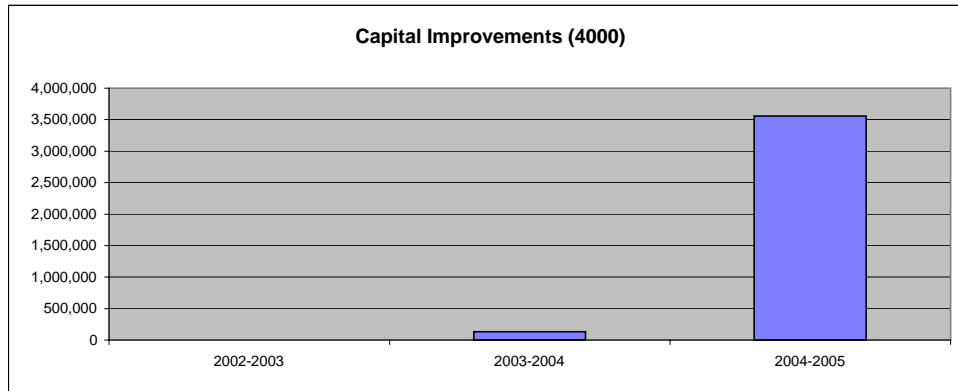
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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%	30,000	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	522	132,008	25189%	3,525,390	2571%
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	522	132,008	25189%	3,555,390	2593%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	0	27	24988%	691	2449%
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	522	132,008	25189%	3,555,390	2593%



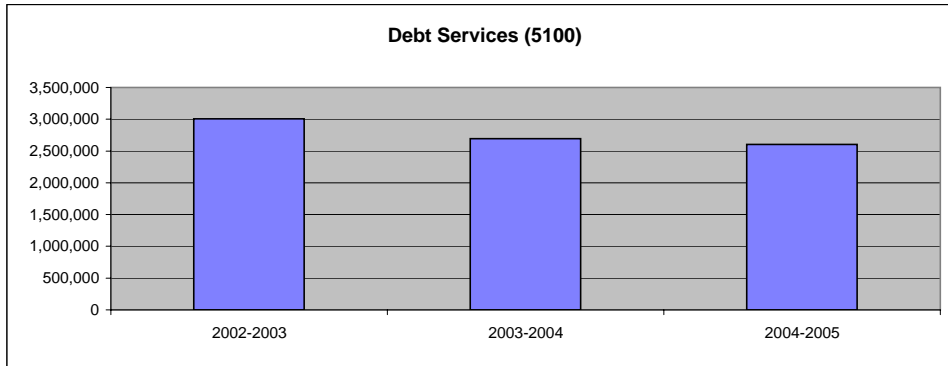
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	3,007,508	2,694,804	-10%	2,605,046	-3%
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	3,007,508	2,694,804	-10%	2,605,046	-3%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	622	553	-11%	506	-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	3,007,508	2,694,804	-10%	2,605,046	-3%



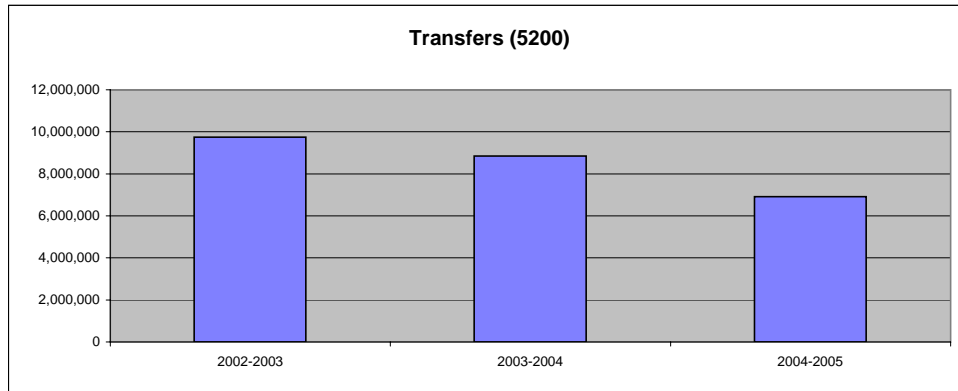
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Transfers (5200)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	3,544,969	3,934,103	11%	3,285,793	-16%
Federal Funds	0	0	0%	0	0%
Supplemental General	3,342,675	2,474,180	-26%	1,570,000	-37%
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	2,857,339	2,442,230	-15%	2,056,923	-16%
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	9,744,983	8,850,513	-9%	6,912,716	-22%
Enrollment (FTE)*	4,831.8	4,870.5	1%	5,145.5	6%
Amount per Pupil	2,017	1,817	-10%	1,343	-26%
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	9,744,983	8,850,513	-9%	6,912,716	-22%



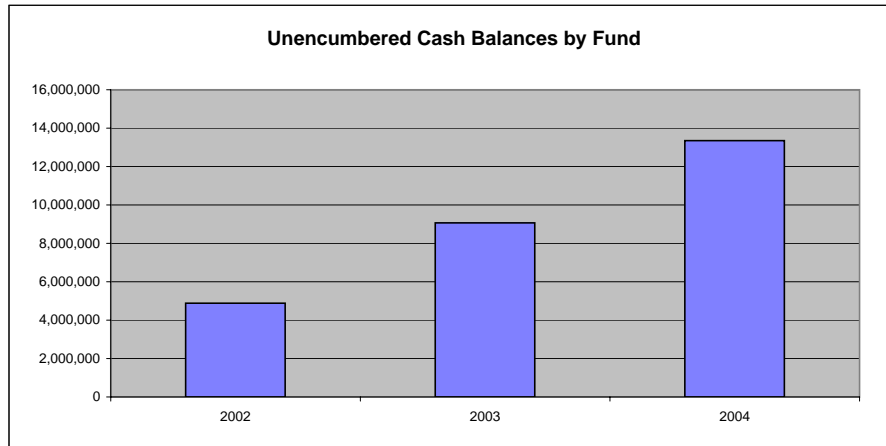
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	31,738	37,504
Federal Funds	-213,779	-205,524	-299,697
Supplemental General	82,623	376,067	247,675
Bilingual Education	0	0	0
Capital Outlay	387,881	1,620,167	3,478,093
Driver Training	29,717	19,532	73,452
Extraordinary School Program	0	-48	551,189
Food Service	214,866	334,066	462,414
Professional Development	109,836	324,708	314,399
Parent Education Program	0	0	0
Summer School	62,894	242,500	609,305
Special Education	1,261,093	2,492,534	2,715,057
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	19,003	18,745	22,825
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	580,377	453,627	
Text Book & Student Material	101,170	163,869	
Bond & Interest 1	884,103	1,770,626	3,946,213
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	3,519,784	7,642,607	12,158,429
Enrollment (FTE)*	4,831.8	4,870.5	5,145.5
Amount per Pupil	728	1,569	2,363
Adult Education	12,769	42,309	69,612
Adult Supplemental Education	0	0	0
Area Vocational School	731,750	704,979	491,542
Special Education Coop	624,203	675,146	635,005
TOTAL	4,888,506	9,065,041	13,354,588



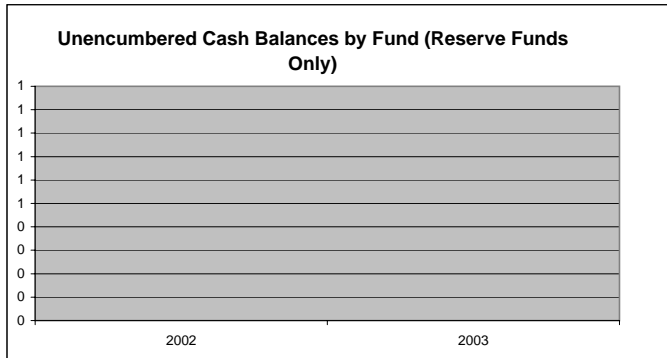
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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**

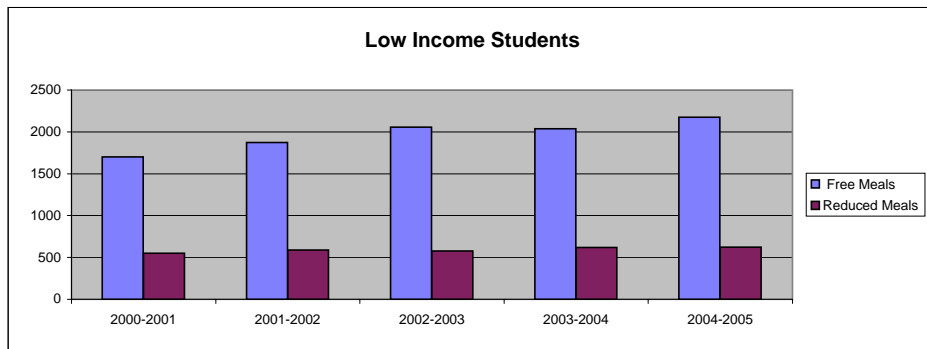
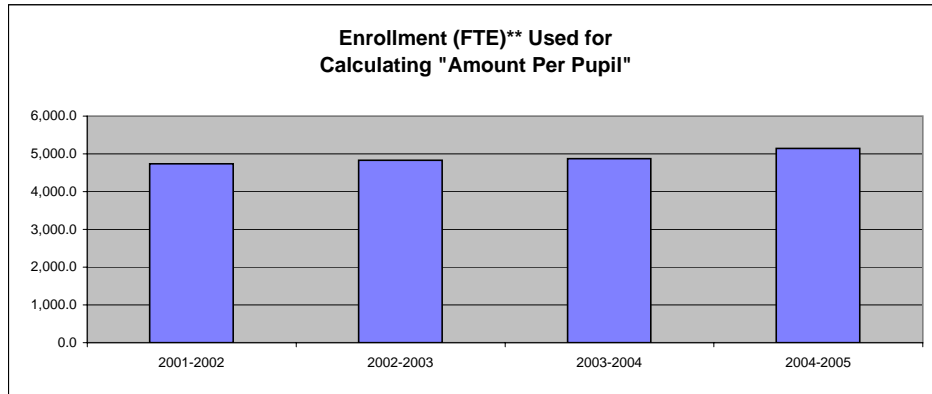
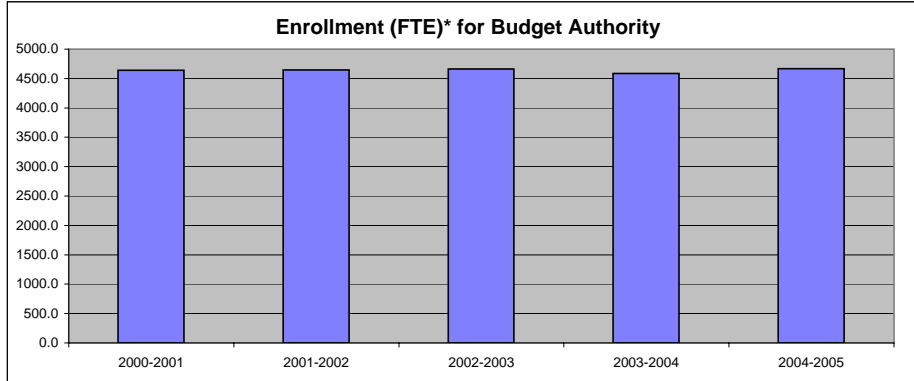
	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	\$0	\$0



*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.

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)*	4,641.1	4,644.1	0%	4,663.3	0%	4,583.5	-2%	4,666.0	2%
Enrollment (FTE)**	N/A	4,735.6		4,831.8	2%	4,870.5	1%	5,145.5	6%
Number of Students - Free Meals	1,702	1,875	10%	2,056	10%	2,039	-1%	2,175	7%
Number of Students - Reduced Meals	552	587	6%	576	-2%	618	7%	625	1%

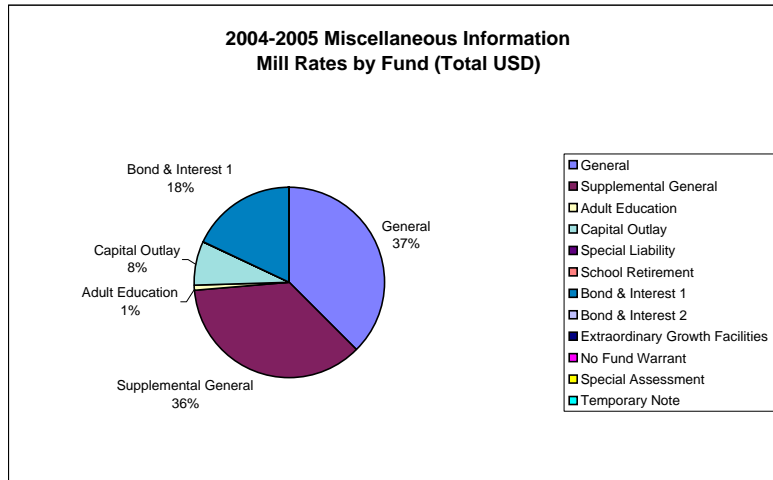
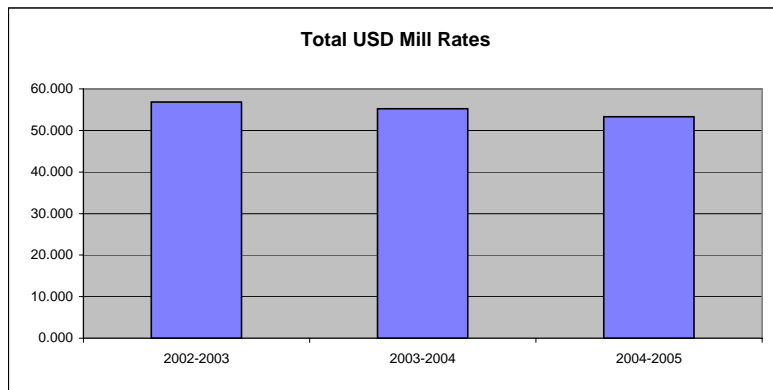


*FTE for state aid and budget authority purposes for general fund.

** 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	11.333	14.489	19.143
Adult Education	0.500	0.500	0.500
Capital Outlay	4.000	4.000	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	21.037	16.224	9.618
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	56.870	55.213	53.261
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	4.000	4.000	4.000
Recreation Commission Employee Benefit	0.290	1.000	0.542
TOTAL OTHER	4.290	5.000	4.542



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	\$148,380,937	\$148,139,136	\$154,223,730
Bonded Indebtedness	\$41,925,000	\$41,140,000	\$40,385,000

