Budget Profile

2006-2007

Flinthills USD 492

Order of Contents

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

2006-2007 Budget General Information
USD #: 492

Introduction

Flinthills USD 492 school district covers 389 square miles in Butler and Greenwood Counties, has a general fund assessed valuation of $13,836,234 and a capital outlay and bond and interest assessed valuation of $15,736,952.. The mill levy for the general fund is 20 mills. The capital outlay mill levy is 4 mills and the bond and interest mill levy is estimated to be 15.219. USD 492 also utilizes the supplemental general fund which has a mill levy of 19.478. The total mill levy for 2005-2006 budget is 58.697 which is a 1.123 mill decrease from last year's 59.820 mill levy.

Flinthills Primary School is located in Cassoday, Flinthills Intermediate, Middle and High Schools are located in one building in Rosalia. The schools have an estimated enrollment of 315 grades kindergarten through twelve and a staff of 33 certified members and 24 classified employees.

Flinthills USD 492 is a member of the Butler County Special Ed Cooperative located in ElDorado and South Central Kansas Educational Service Center in Clearwater

Board Members

President:	Dianna Harder
Vice President:	Russell Waller
	Pat Hannon
	Kip Hiebert
	Kermit Keplar
	Brian Vogt
	Steve Wilson

Key Staff

Superintendent: Dr. Phil Mahan
Associate or Assistant Superintendents: None
Business Office Staff: Susan Grunder Clerk, Leesa Smith Treasurer
Curriculum & Instruction Staff:

Robert Diepenbrook	Elementary Principal
Mark Womacks	Elementary Counselor/PE
Pam Breech	KD
Charlene Foster	KD
Deborah Anderson	Grade 1
Barbara Anderson	Grade 2
Abby Thorne	Grade 2
Kristin Sangals	Grade 3
Tiffany Willard	Grade 4
Tami Gray	Grade 5
Sarah Hinde	Grade 5
Laureen Simon	Grade 6

Larry Gawith	MS HS Principal
Donald Wedel	MS HS Counselor

John Donner	7th , 8th and 9th Grade Science
Mark McNoun	7th and 8th Grade Social Studies
Lisa Sjogren	7th and 8th Grade Language Arts
Kent Harms	7th , 8th and 9th Grade Math
Sharon McClure	Librarian
Michael Austin	Art
Karen Hinnen	Music
Rick Cox	Instrumental Music
Patrick Naven	Biology, Chemistry, Science
Janice Farrar	Social Sciences
Melanie Krebiel	Language Arts
Sallie Scribner	Language Arts
Erik Sorum	PE, Algebra
Mark McNemee	Algebra, Geometry, Calculus
Deborah Hanson	Computer, Yearbook, Accounting
Donald Callaway	Industrial Arts
Alice McCune	Spanish IDL
Rachel Koppenhaver	Special Ed
Patti Plett	Special Ed
Nancy Thomas	Gifted Facilitator

Other Key Contacts:

Leesa Smith	Middle School High School Secretary
Crystal Ratcliff	Intermediate School Secretary
Laura Norton	Primary School Secretary
Jackie Stands	Primary Para
Peggy Williams	Intermediate Para
Lacey Boggs	Intermediate Para
Phyllis Jackson	Director of Food Service
Cooks:	Berthadean Bender
	Keli Davis
	Sheri Stephens
	Teresa Travenchek
Richard Williams	Director of Transportation
Bus Drivers:	Cheryl Dragoo
	Harold Juby
	Pat Juby
	Tami Mickey
	Shane Nelson
	Jim Vaught
	Carol Grove
Custodians:	Curtis Kern
	Elaine Kern
	Dennis Switzer
	Gail Danninger

The District's Accomplishments and Challenges

Accomplishments:
The Kansas State Assessments have not been disseminated at the time of our district's budget hearing. Preliminary estimates for the grades tested in 2005-2006 should meet Adequate Yearly Progress.

The district is staffed in all positions for 2006-2007 school year. Grades two and five have been divided with an additional elementary teacher hired to reduce pupil-teacher ratio in those grade levels.

Teacher staff development funding was increased and will continue to help teachers in the area of technology use, curriculum review and continued alignment with the state standards.

Challenges:
The loss of our Director of Maintenance has meant an increase in responsibility with the remaining custodial crew. Meetings and plans were made during the summer months to transition, ensuring that the facilities receive proper maintenance to facilitate learning.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
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4. Summary of General and Supplemental General Fund Expenditures by Function
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6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

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

Kansas Building Report Card
http://online.ksde.org/rcard

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

Summary of Total Expenditures By Function
(All Funds)

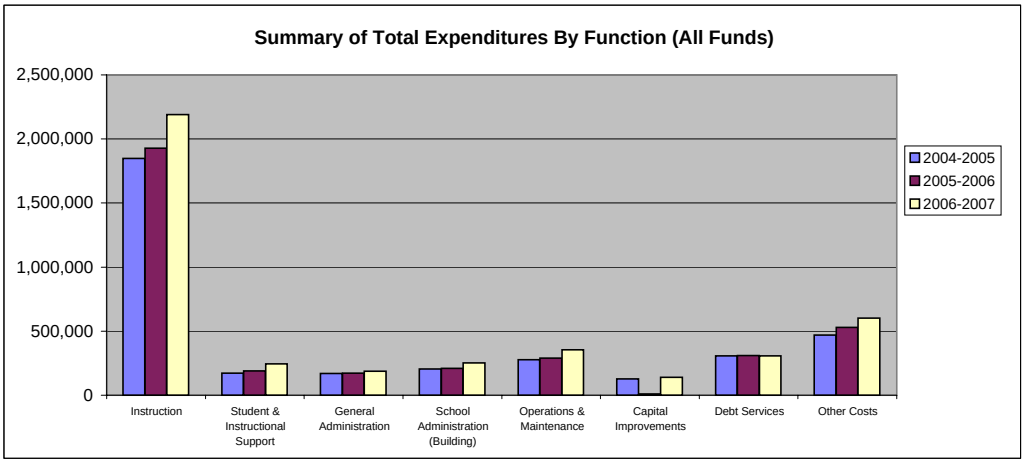
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,847,169	52%	1,928,283	53%	4%	2,189,885	51%	14%
Student & Instructional Support	172,591	5%	190,967	5%	11%	243,751	6%	28%
General Administration	168,894	5%	172,475	5%	2%	187,819	4%	9%
School Administration (Building)	205,382	6%	210,507	6%	2%	251,833	6%	20%
Operations & Maintenance	277,180	8%	290,796	8%	5%	353,742	8%	22%
Capital Improvements	128,433	4%	9,078	0%	-93%	140,000	3%	1442%
Debt Services	306,824	9%	308,928	8%	1%	307,100	7%	-1%
Other Costs	470,465	13%	530,103	15%	13%	602,833	14%	14%
Total Expenditures	3,576,938	100%	3,641,137	100%	2%	4,276,963	100%	17%
Amount per Pupil	$11,298		$11,618		3%	$13,160		13%

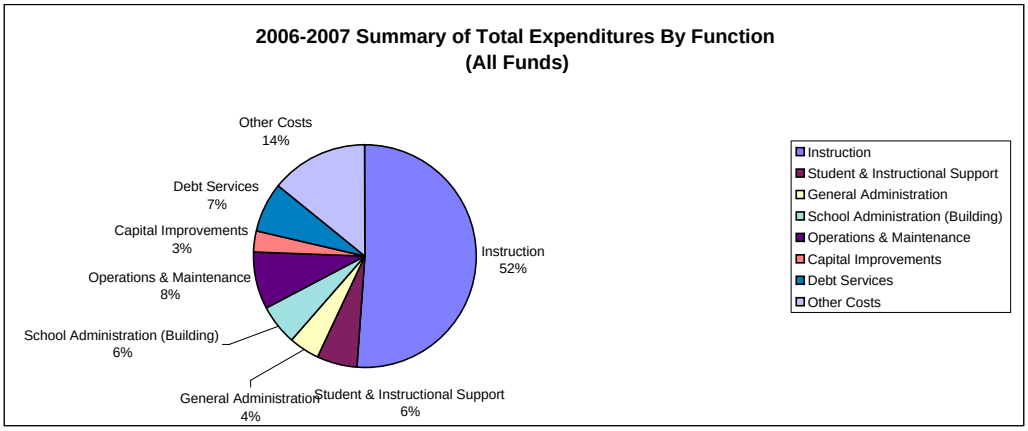
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

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

Further definition of what goes into each category:

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

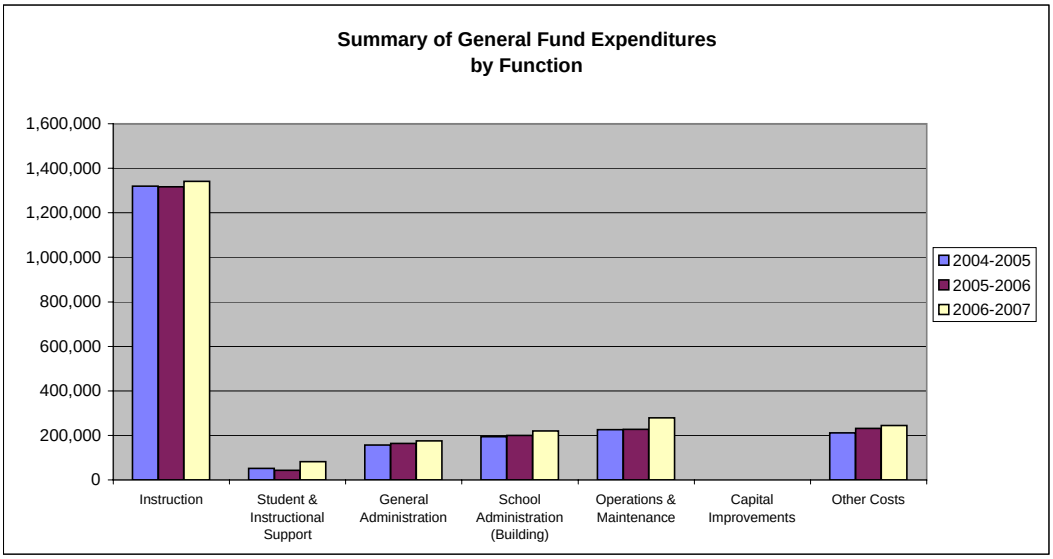


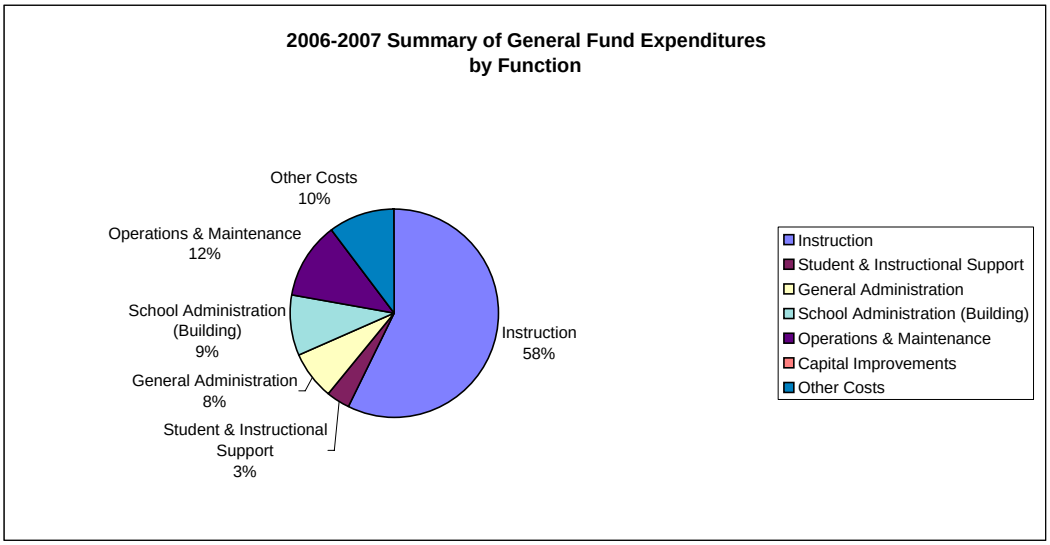


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,318,983	61%	1,316,209	60%	0%	1,341,489	57%	2%
Student & Instructional Support	51,987	2%	43,521	2%	-16%	81,500	3%	87%
General Administration	157,272	7%	164,425	8%	5%	175,813	8%	7%
School Administration (Building)	193,777	9%	200,461	9%	3%	219,833	9%	10%
Operations & Maintenance	225,650	10%	226,555	10%	0%	278,242	12%	23%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	211,416	10%	231,650	11%	10%	243,710	10%	5%
Total Expenditures	2,159,085	100%	2,182,821	100%	1%	2,340,587	100%	7%
Amount per Pupil	$6,820		$6,965		2%	$7,202		3%

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

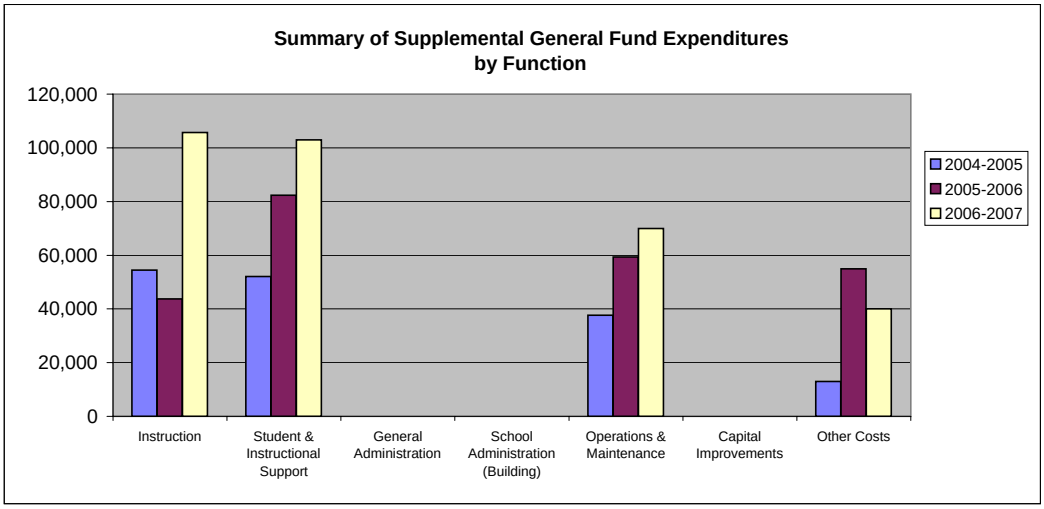


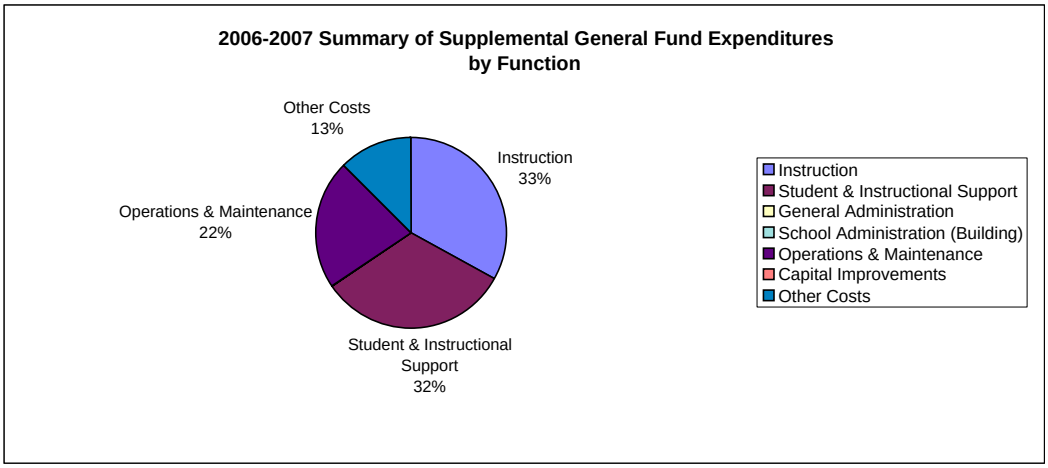


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	54,450	35%	43,721	18%	-20%	105,742	33%	142%
Student & Instructional Support	52,101	33%	82,399	34%	58%	103,000	32%	25%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	37,650	24%	59,330	25%	58%	70,000	22%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	12,995	8%	54,900	23%	322%	40,000	13%	-27%
Total Expenditures	157,196	100%	240,350	100%	53%	318,742	100%	33%
Amount per Pupil	$497		$767		54%	$981		28%

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





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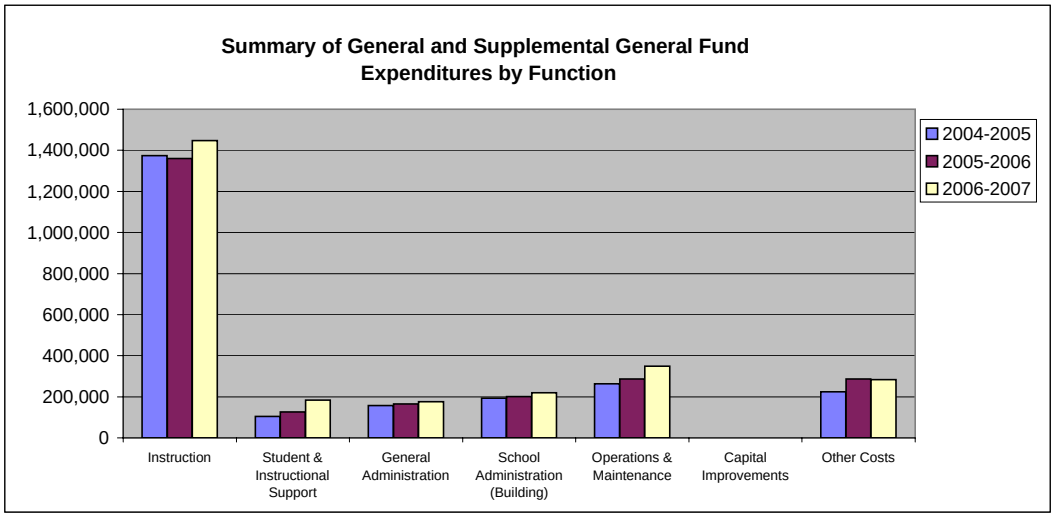
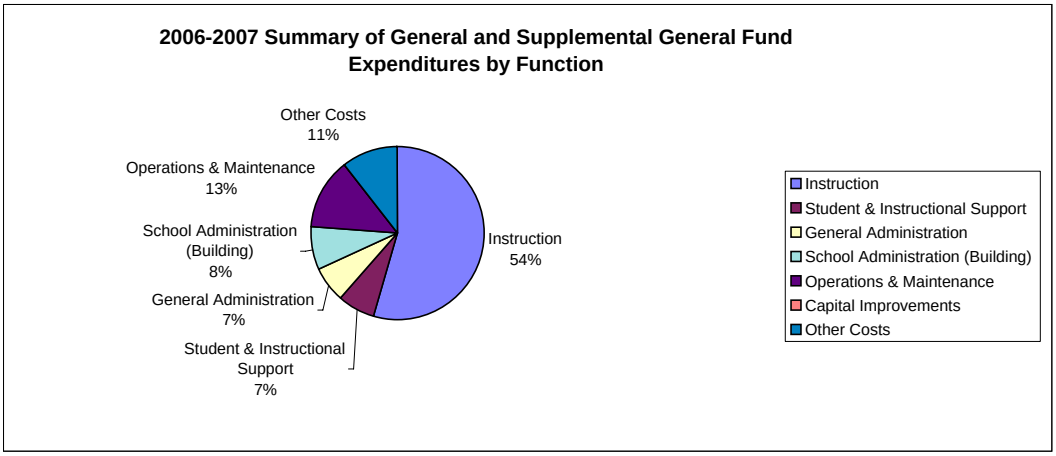
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,373,433	59%	1,359,930	56%	-1%	1,447,231	54%	6%
Student & Instructional Support	104,088	4%	125,920	5%	21%	184,500	7%	47%
General Administration	157,272	7%	164,425	7%	5%	175,813	7%	7%
School Administration (Building)	193,777	8%	200,461	8%	3%	219,833	8%	10%
Operations & Maintenance	263,300	11%	285,885	12%	9%	348,242	13%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	224,411	10%	286,550	12%	28%	283,710	11%	-1%
Total Expenditures	2,316,281	100%	2,423,171	100%	5%	2,659,329	100%	10%
Amount per Pupil	$7,316		$7,732		6%	$8,183		6%

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

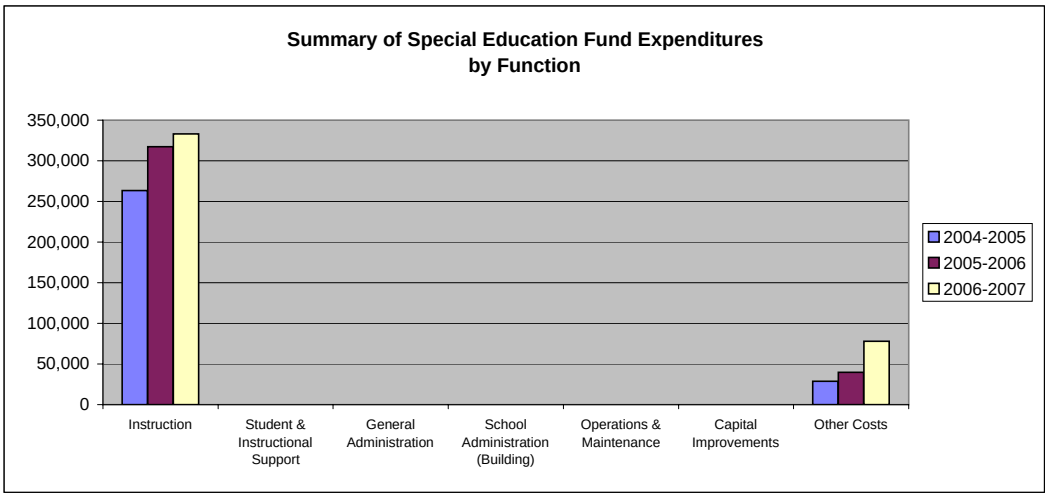


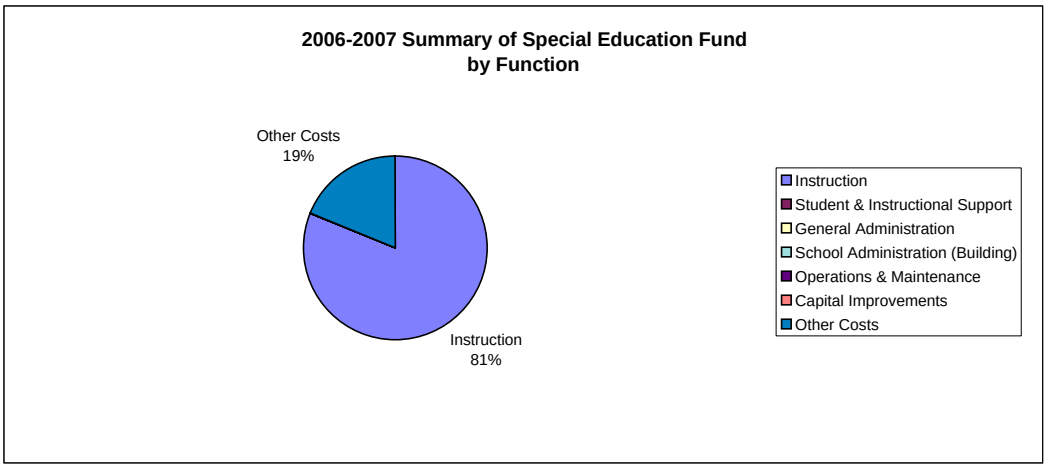


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	263,549	90%	317,172	89%	20%	333,000	81%	5%
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	28,769	10%	39,596	11%	38%	78,130	19%	97%
Total Expenditures	292,318	100%	356,768	100%	22%	411,130	100%	15%
Amount per Pupil	$923		$1,138		23%	$1,265		11%

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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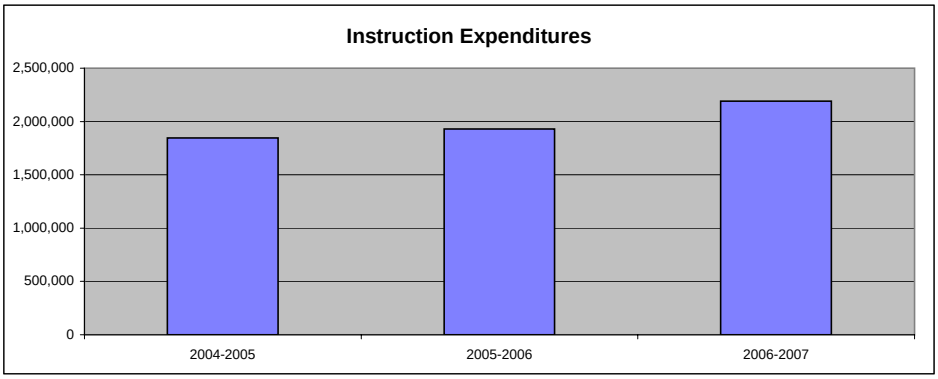
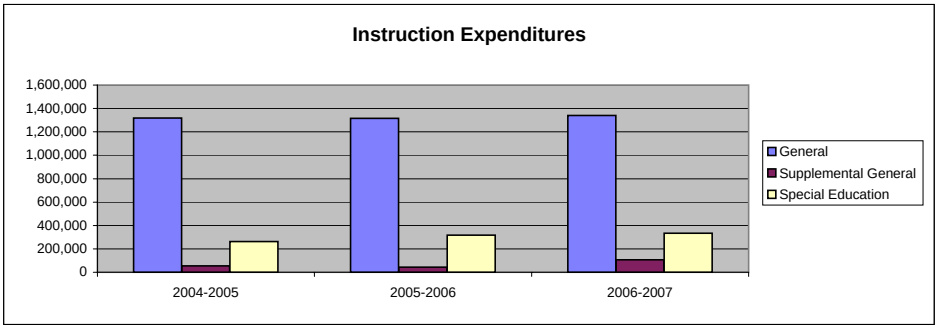
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,318,983		1,316,209	0%		1,341,489	2%
Federal Funds	53,022		42,316	-20%		45,544	8%
Supplemental General	54,450		43,721	-20%		105,742	142%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			52,363			101,720	94%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	6,253		4,663	-25%		60,000	1187%
Driver Education	3,443		4,541	32%		5,295	17%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	7,500		8,124	8%		18,020	122%
Special Education	263,549		317,172	20%		333,000	5%
Vocational Education	60,000		71,504	19%		91,150	27%
Gifts/Grants	816		415	-49%		5,500	1225%
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	56,999		64,025	12%		82,425	29%
Contingency Reserve	0		0	0%			
Text Book & Student Material	22,154		3,230	-85%			
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	1,847,169		1,928,283	4%		2,189,885	14%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	5,834		6,153	5%		6,738	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,847,169		1,928,283	4%		2,189,885	14%





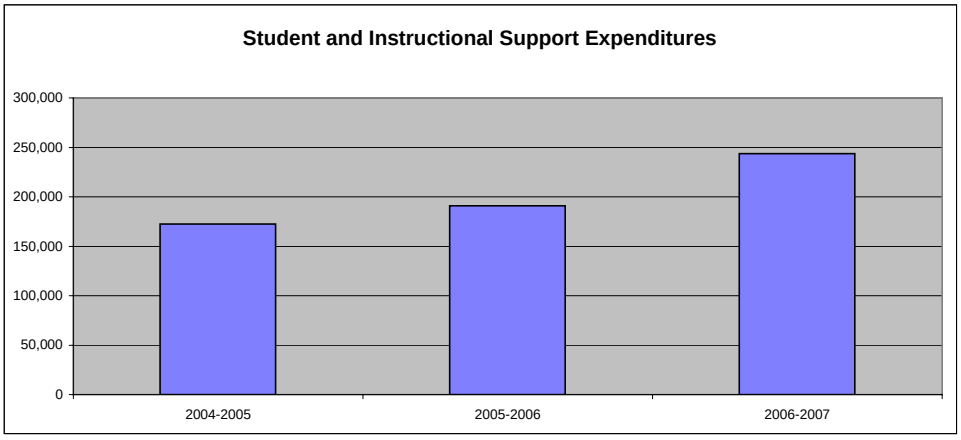
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	51,987		43,521	-16%		81,500	87%
Federal Funds	26,715		34,193	28%		35,551	4%
Supplemental General	52,101		82,399	58%		103,000	25%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	30,234		12,134	-60%		5,000	-59%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	6,476		15,319	137%		16,700	9%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	700		1,264	81%		2,000	58%
Contingency Reserve	0		0	0%			
Text Book & Student Material	4,378		2,137	-51%			
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	172,591		190,967	11%		243,751	28%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	545		609	12%		750	23%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	172,591		190,967	11%		243,751	28%
Amount per Pupil	$555		$611	10%		$739	21%



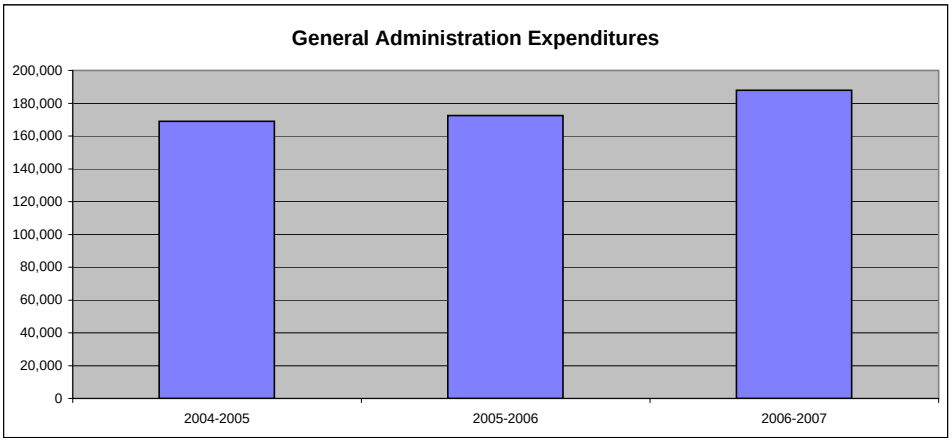
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	157,272		164,425	5%		175,813	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,022		0	-100%		6	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	8,600		8,050	-6%		12,000	49%
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	168,894		172,475	2%		187,819	9%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	533		550	3%		578	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	168,894		172,475	2%		187,819	9%



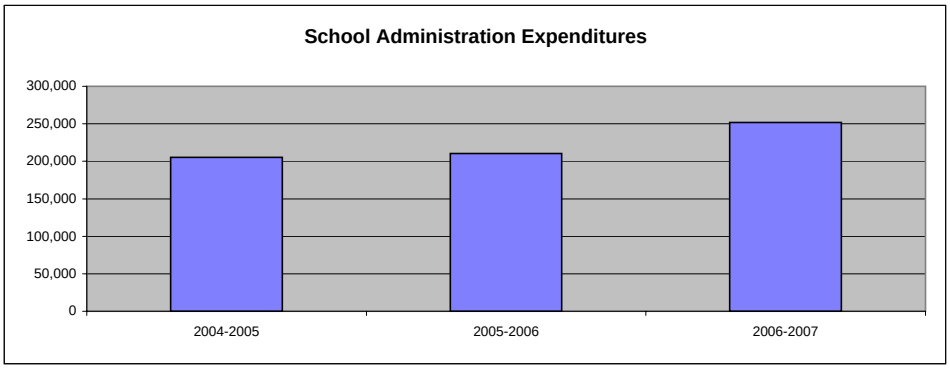
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	193,777		200,461	3%		219,833	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	11,605		80	-99%		20,000	24900%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		9,966	0%		12,000	20%
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	205,382		210,507	2%		251,833	20%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	649		672	4%		775	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	205,382		210,507	2%		251,833	20%



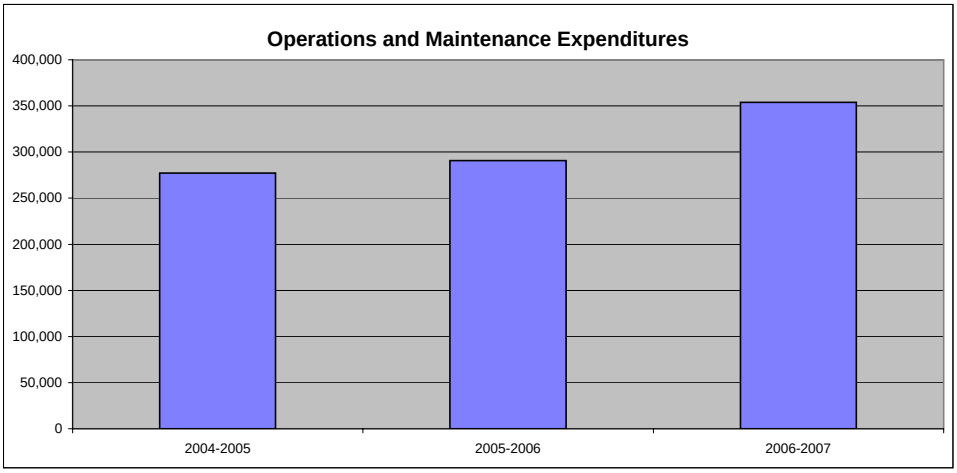
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	225,650		226,555	0%		278,242	23%
Federal Funds	0		0	0%		0	0%
Supplemental General	37,650		59,330	58%		70,000	18%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	9,380		0	-100%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	4,500		4,911	9%		5,500	12%
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	277,180		290,796	5%		353,742	22%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	875		928	6%		1,088	17%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	277,180		290,796	5%		353,742	22%



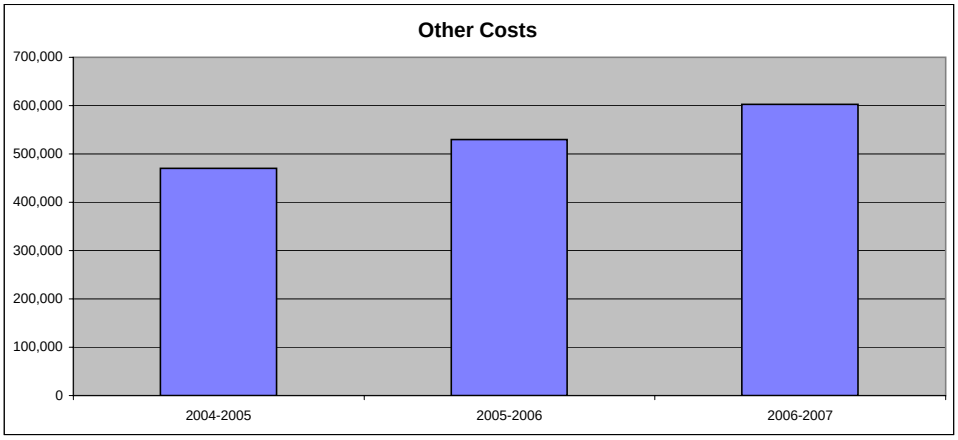
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	211,416		231,650	10%		243,710	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	12,995		54,900	322%		40,000	-27%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	48,050		35,130	-27%		40,000	14%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	159,435		162,503	2%		192,593	19%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	28,769		39,596	38%		78,130	97%
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	9,800		6,324	-35%		8,400	33%
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	470,465		530,103	13%		602,833	14%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	1,486		1,691	14%		1,855	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	470,465		530,103	13%		602,833	14%



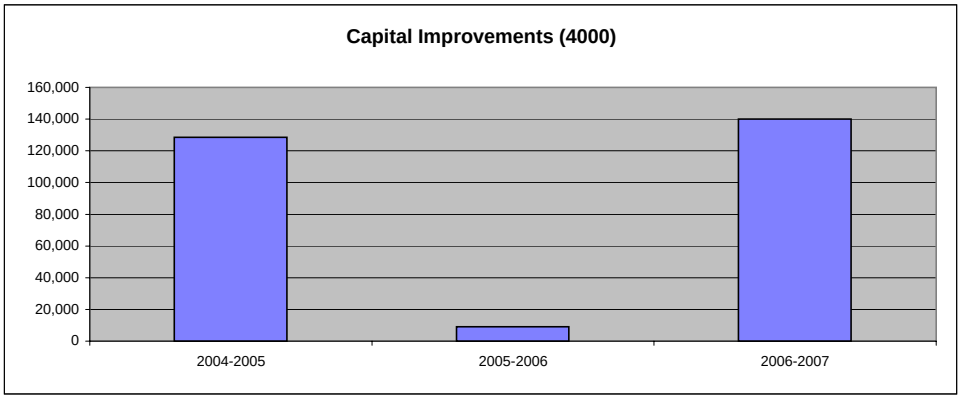
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Capital Improvements Expenditures (4000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	128,433		9,078	-93%		140,000	1442%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	128,433		9,078	-93%		140,000	1442%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	406		29	-93%		431	1387%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	128,433		9,078	-93%		140,000	1442%



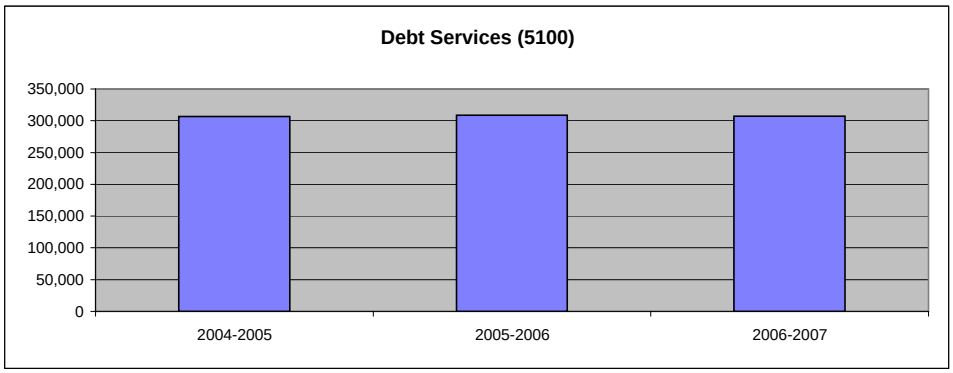
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	306,824		308,928	1%		307,100	-1%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	306,824		308,928	1%		307,100	-1%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	969		986	2%		945	-4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	306,824		308,928	1%		307,100	-1%



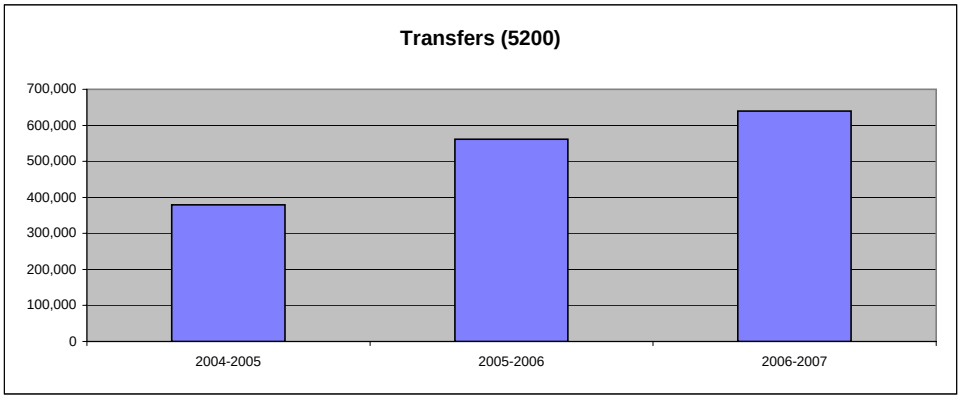
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	220,645		342,007	55%		410,000	20%
Federal Funds	0		0	0%		0	0%
Supplemental General	158,442		219,534	39%		230,000	5%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	0		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	379,087		561,541	48%		640,000	14%
Enrollment (FTE)*	316.6		313.4	-1%		325.0	4%
Amount per Pupil	1,197		1,792	50%		1,969	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	379,087		561,541	48%		640,000	14%



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

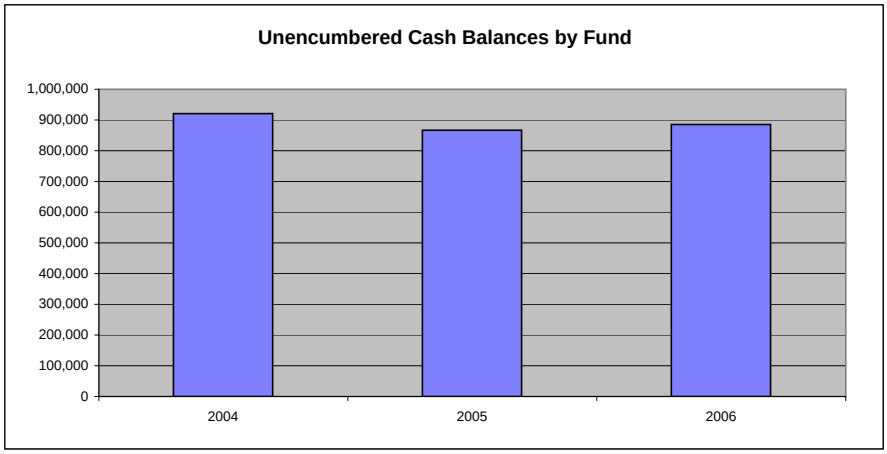
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

USD# 492

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	128	78	328
Federal Funds	0	0	0
Supplemental General	52,745	41,147	26,698
At Risk (4yr Old)			0
At Risk (K-12)			8,637
Bilingual Education	0	0	0
Capital Outlay	330,094	229,100	256,409
Driver Training	754	591	3,920
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	40,314	38,650	43,640
Professional Development	15,256	8,780	9,676
Parent Education Program	0	0	0
Summer School	0	0	4,676
Special Education	37,436	37,205	38,944
Vocational Education	0	0	8,496
Gifts/Grants	5,193	6,877	6,832
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	68,915	68,915	
Text Book & Student Material	13,560	1,816	
Bond & Interest 1	356,873	433,318	476,702
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	921,268	866,477	884,958
Enrollment (FTE)*	316.6	313.4	325.0
Amount per Pupil	2,910	2,765	2,723
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	921,268	866,477	884,958



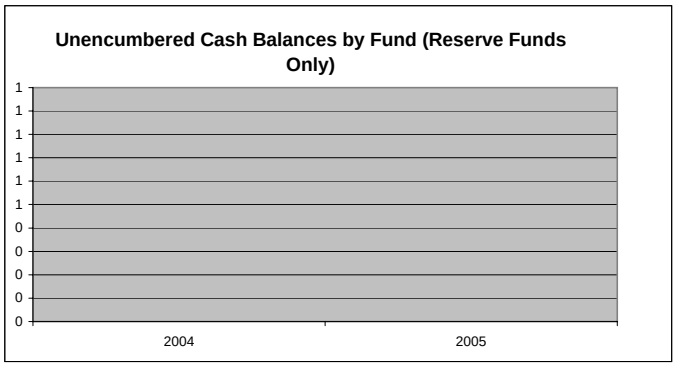
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

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

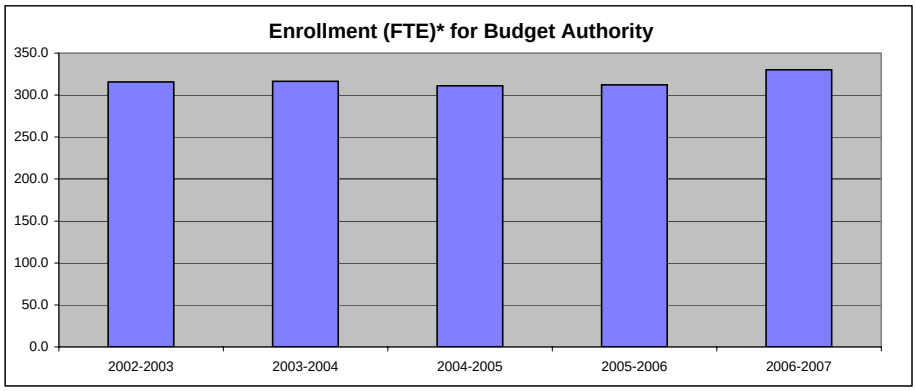


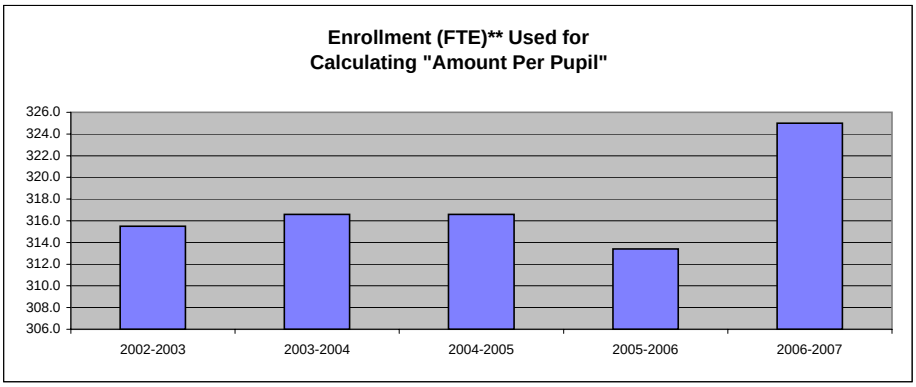
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

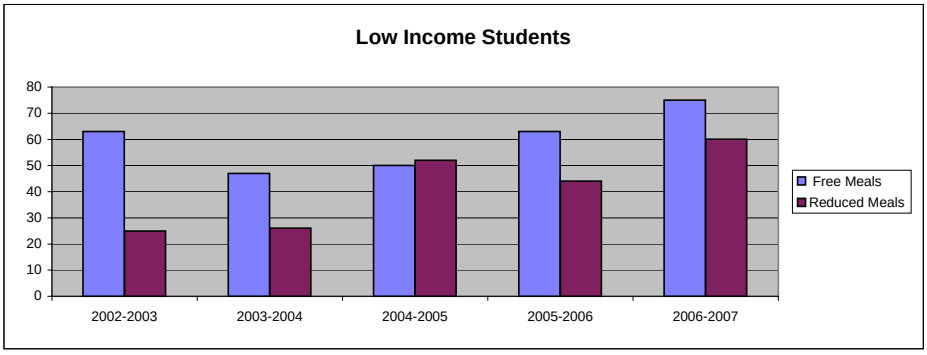
USD# 492

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	315.5	316.6	0%	311.2	-2%	312.4	0%	330.0	6%
Enrollment (FTE)**	315.5	316.6	0%	316.6	0%	313.4	-1%	325.0	4%
Number of Students - Free Meals	63	47	-25%	50	6%	63	26%	75	19%
Number of Students - Reduced Meals	25	26	4%	52	100%	44	-15%	60	36%





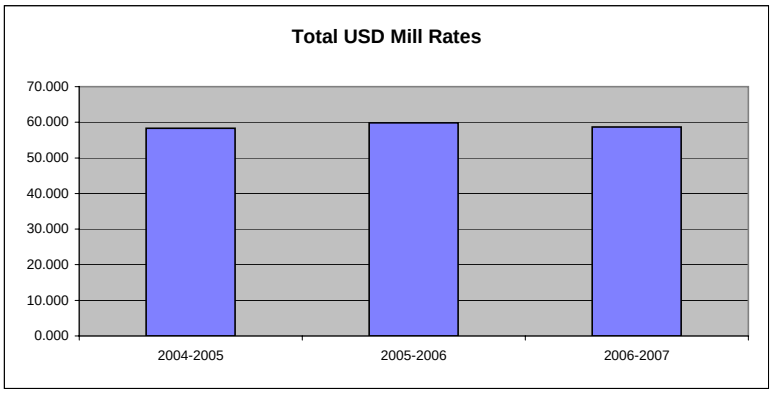


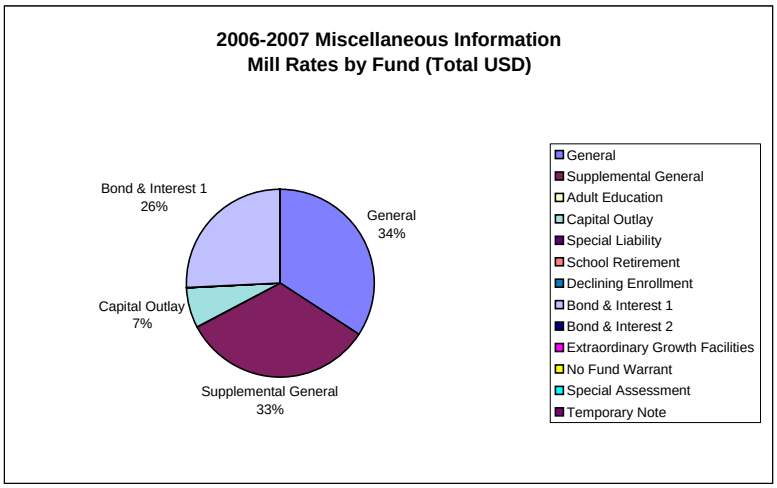
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

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

Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	14.340	18.215	19.478
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.986	4.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	19.955	17.619	15.219
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	**58.295**	**59.820**	**58.697**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





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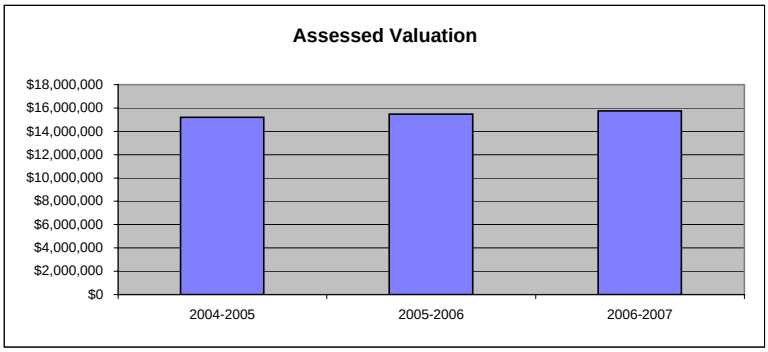
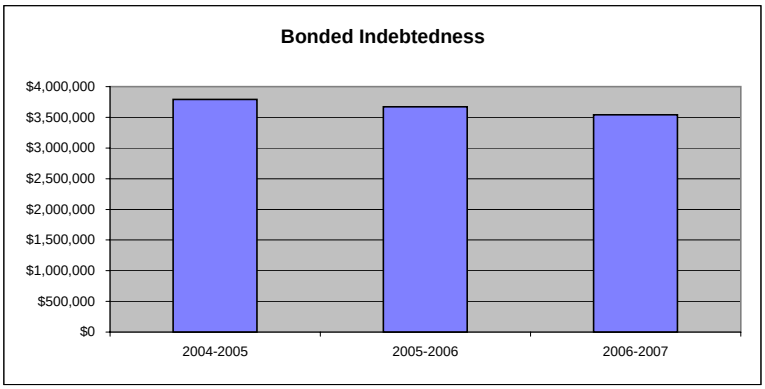
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$15,188,903	$15,474,239	$15,736,952
Bonded Indebtedness	$3,790,000	$3,670,000	$3,540,000