Budget Profile
2004-2005

NEMAHA VALLEY SCHOOLS

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)

2004-2005 Budget General Information
USD #442
Nemaha Valley Schools

Introduction

USD 442, Nemaha Valley Schools, Seneca, Kansas, makes up 115 square miles in Nemaha County. While all the school buildings are located in Seneca, the communities of Kelly and Oneida are also a vital part of the district. Around 55% of the 480 students in the district are transported by bus.

Seneca Grade School / Nemaha Valley Junior High is home to a K-5 facility and a 6-8 addition, housing around 250 students. The original building was built in 1938. New wings were built in 1983 and 1993 and two new classrooms were constructed in 2004. Nemaha Valley High School was built in the early 1970's and houses over 200 students, making it a 3A classification high school for grades 9 – 12. A new gymnasium, weight room, and auto lab were built since 1995. A new distance learning lab and a classroom were added in 2004. Both buildings are well maintained and are air conditioned.

USD 442 is the sponsor for the Marshall – Nemaha Special Services Cooperative that serves three other school districts in addition to Nemaha Valley. Saints Peter and Paul School, a private K-8 facility, is also in Seneca with an enrollment of over 130 students.

Board Members

Mr. Duane L. Osborne, 17 E. Amador, Seneca, KS 66538
Mrs. Margie Heinen, R.R. 3 Box 51A, Seneca, KS 66538
Mrs. Kim Henry, R.R. 2 Box 67, Goff, KS 66428
Mr. William J. Love, 413 N. 3rd, Seneca, KS 66538
Mrs. Carol Massieon, 708 Roanoke, Seneca, KS 66538
Mr. Robert G. Niehues, Jr., 412 N. 10th, Seneca, KS 66538
Mr. Robin Ranieri, R.R. 3, Seneca, KS 66538

Key Staff

Superintendent: Brian Harris
Business Office Staff: Colette Hermesch, Clerk; Shelly Delaney, Treasurer
Other Key Contacts: Dr. Amy Beck, Seneca Grade/Nemaha Valley Junior High School Principal; Mr. Patrick McKernan, Nemaha Valley High School Principal; Mrs. Wanda Hartman, Director of Special Education

The District's Accomplishments and Challenges

Accomplishments: USD 442 students score very high on tests to measure learning and achievement. In 2004, on the Kansas Assessments, our students earned the Standard of Excellence in Math and Reading. In addition, all grades tested were well above the level needed to make Adequate Yearly Progress (AYP). With a graduation rate of 98.1% and attendance rates of over 95%, most Nemaha Valley students go on to college and training programs.

Challenges: The biggest challenge facing USD 442 is how to provide our students the broad based education they need to compete in the world with declining enrollment. While our enrollment has bee stable the past two years, it has declined since 1995-96 and is set to decline again after 2004-2005. We also have a number of teachers set to retire over the next five years and finding suitable replacements will become a major issue.

Supplemental Information for the Following Tables

Please refer to the summary charts and information available with the budget.

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

2. Summary of General Fund Expenditures by Function

3. Summary of Supplemental General Fund Expenditures by Function

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

5. Summary of Special Education Fund by Function

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, 2800 & 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

USD# 442

Summary of Total Expenditures By Function
(All Funds)

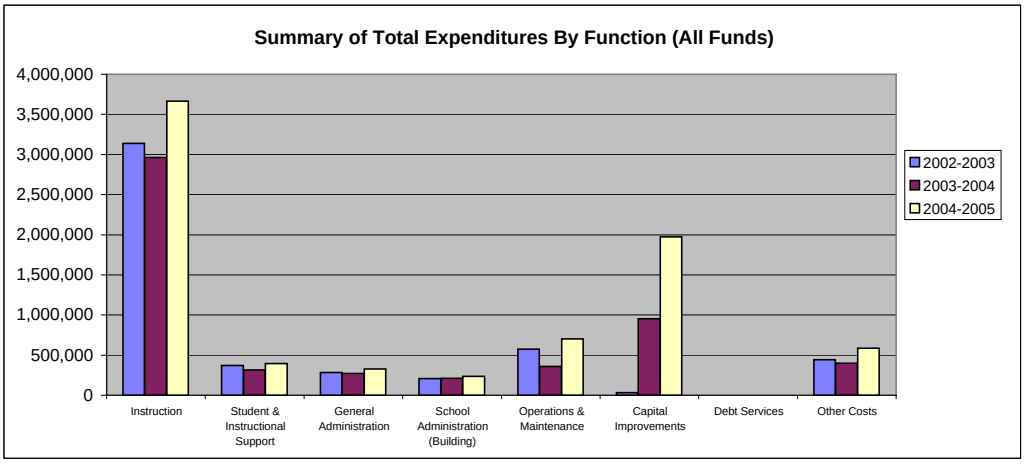
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,138,809	62%	2,961,352	54%	-6%	3,666,815	47%	24%
Student & Instructional Support	368,940	7%	315,197	6%	-15%	394,804	5%	25%
General Administration	281,774	6%	272,981	5%	-3%	328,530	4%	20%
School Administration (Building)	206,082	4%	210,807	4%	2%	233,381	3%	11%
Operations & Maintenance	572,906	11%	360,341	7%	-37%	700,608	9%	94%
Capital Improvements	30,097	1%	954,861	17%	3073%	1,976,000	25%	107%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	443,544	9%	398,189	7%	-10%	584,860	7%	47%
Total Expenditures	5,042,152	100%	5,473,728	100%	9%	7,884,998	100%	44%
Amount per Pupil	$10,529		$11,406		8%	$16,366		43%

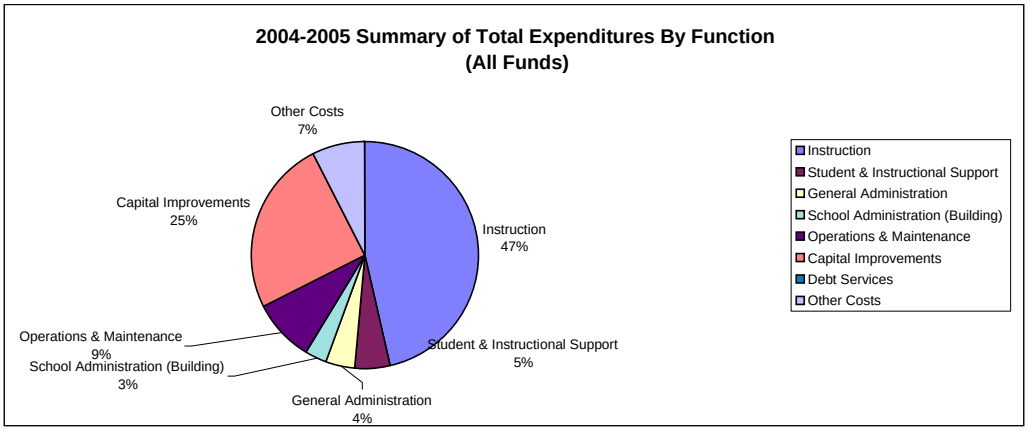
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

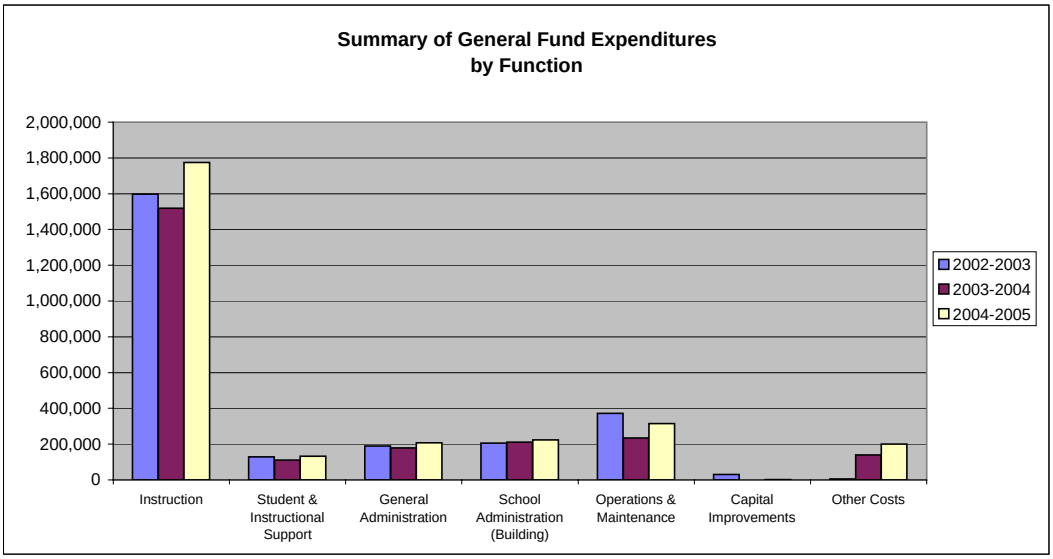


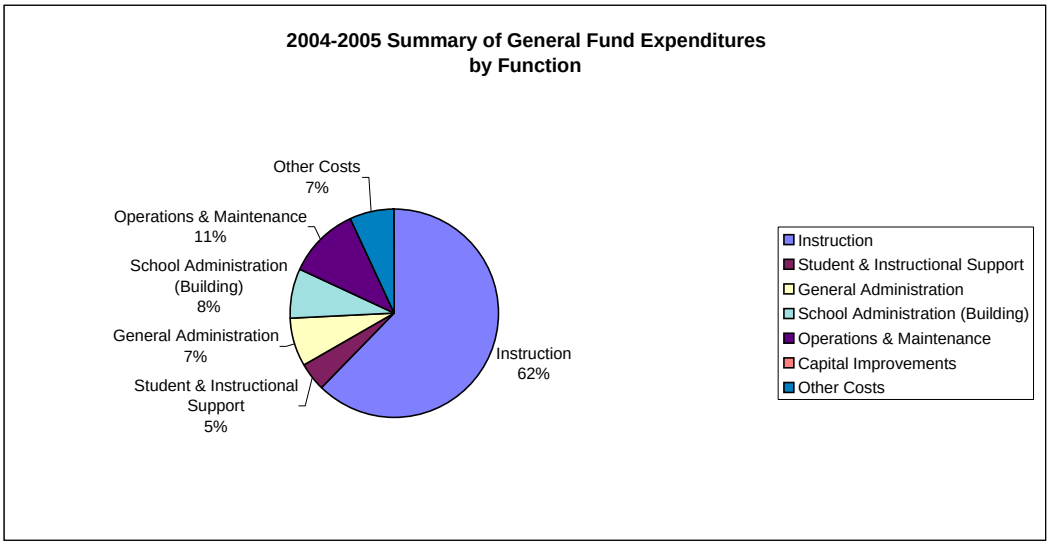


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,597,470	63%	1,519,489	63%	-5%	1,775,118	62%	17%
Student & Instructional Support	129,476	5%	111,342	5%	-14%	131,580	5%	18%
General Administration	188,792	7%	178,071	7%	-6%	208,405	7%	17%
School Administration (Building)	206,082	8%	210,807	9%	2%	223,809	8%	6%
Operations & Maintenance	372,226	15%	234,962	10%	-37%	314,273	11%	34%
Capital Improvements	30,097	1%	162	0%	-99%	1,000	0%	517%
Other Costs	4,962	0%	139,918	6%	2720%	201,245	7%	44%
Total Expenditures	2,529,105	100%	2,394,751	100%	-5%	2,855,430	100%	19%
Amount per Pupil	$5,281		$4,990		-6%	$5,927		19%

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

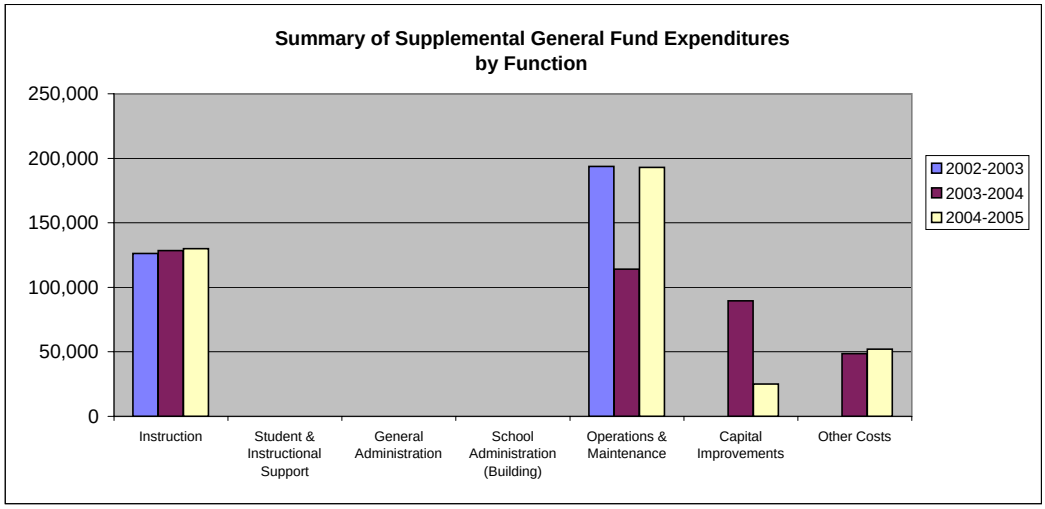


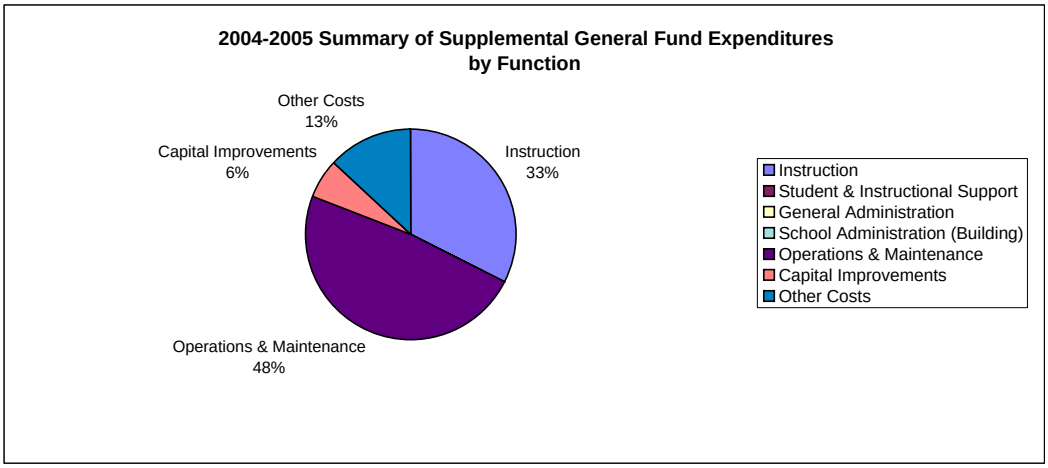


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	126,232	39%	128,449	34%	2%	130,000	33%	1%
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	193,768	61%	114,199	30%	-41%	193,000	48%	69%
Capital Improvements	0	0%	89,607	24%	0%	25,000	6%	-72%
Other Costs	0	0%	48,705	13%	0%	52,000	13%	7%
Total Expenditures	320,000	100%	380,960	100%	19%	400,000	100%	5%
Amount per Pupil	$668		$794		19%	$830		5%

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



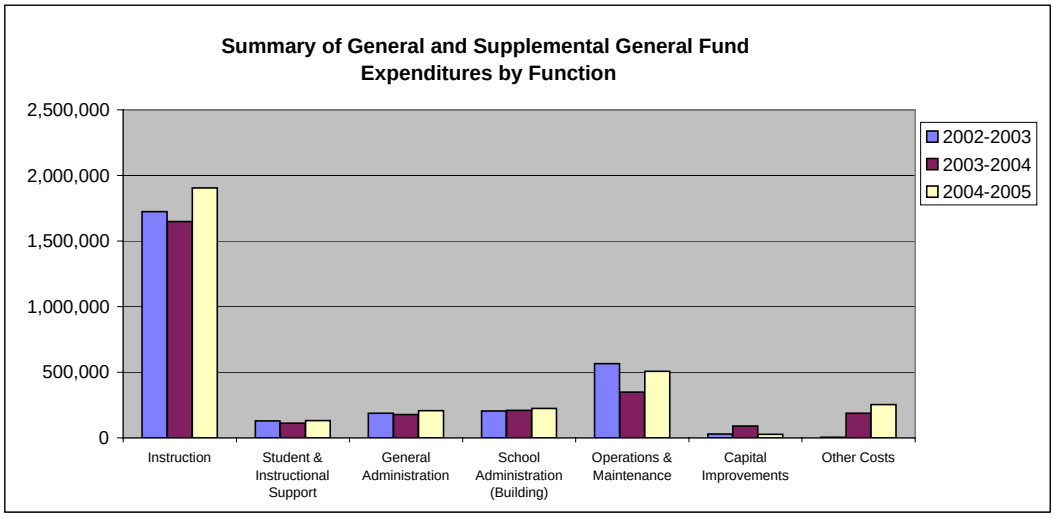


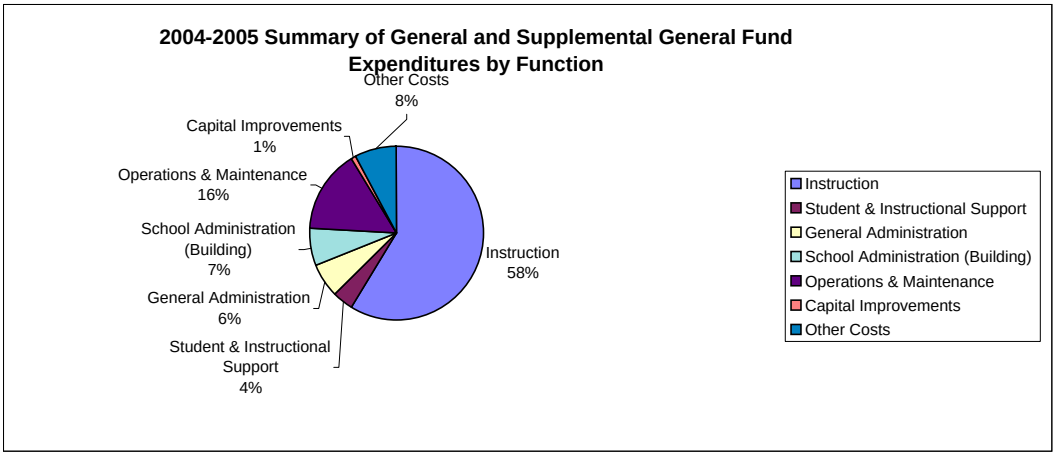
USD# 442

Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,723,702	60%	1,647,938	59%	-4%	1,905,118	59%	16%
Student & Instructional Support	129,476	5%	111,342	4%	-14%	131,580	4%	18%
General Administration	188,792	7%	178,071	6%	-6%	208,405	6%	17%
School Administration (Building)	206,082	7%	210,807	8%	2%	223,809	7%	6%
Operations & Maintenance	565,994	20%	349,161	13%	-38%	507,273	16%	45%
Capital Improvements	30,097	1%	89,769	3%	198%	26,000	1%	-71%
Other Costs	4,962	0%	188,623	7%	3701%	253,245	8%	34%
Total Expenditures	2,849,105	100%	2,775,711	100%	-3%	3,255,430	100%	17%
Amount per Pupil	$5,949		$5,784		-3%	$6,757		17%

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.

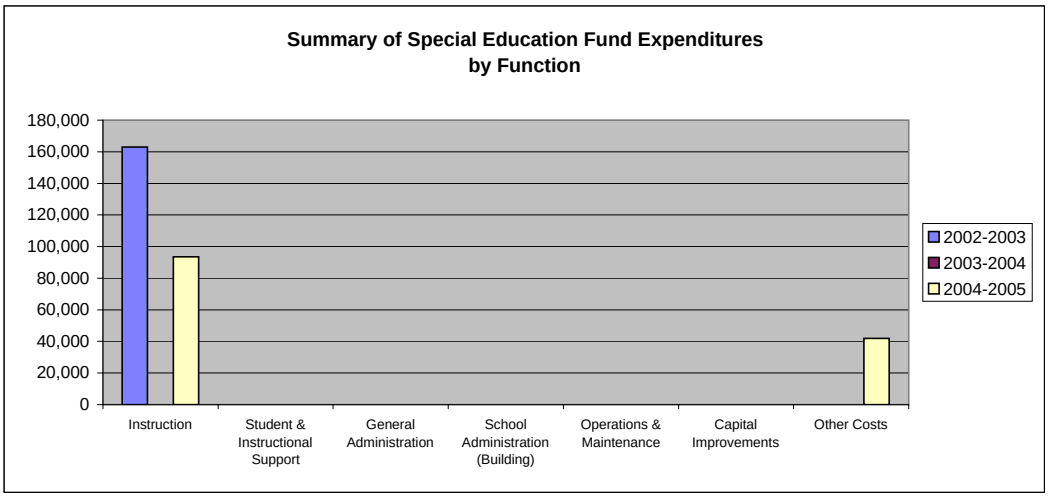


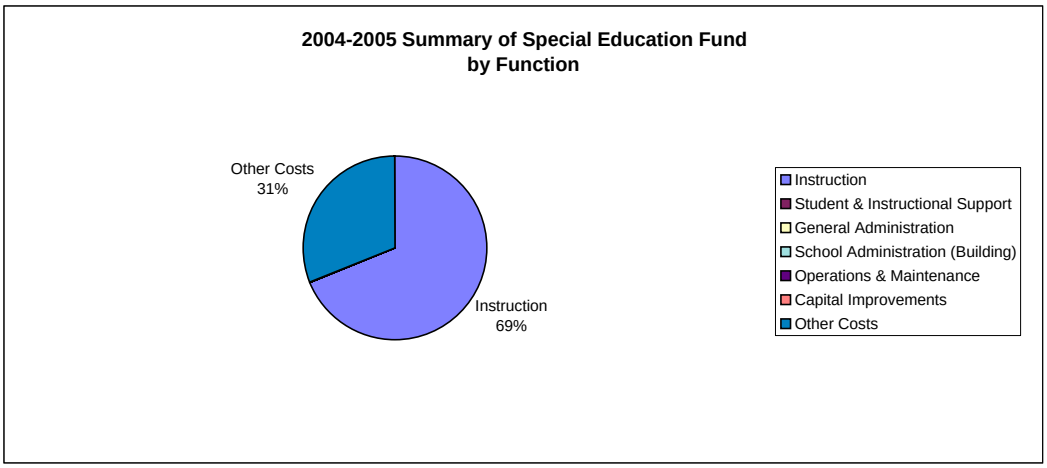


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	163,004	100%	0	#DIV/0!	-100%	93,536	69%	0%
Student & Instructional Support	0	0%	0	#DIV/0!	0%	0	0%	0%
General Administration	0	0%	0	#DIV/0!	0%	0	0%	0%
School Administration (Building)	0	0%	0	#DIV/0!	0%	0	0%	0%
Operations & Maintenance	0	0%	0	#DIV/0!	0%	0	0%	0%
Capital Improvements	0	0%	0	#DIV/0!	0%	0	0%	0%
Other Costs	0	0%	0	#DIV/0!	0%	42,000	31%	0%
Total Expenditures	163,004	100%	0	#DIV/0!	-100%	135,536	100%	0%
Amount per Pupil	$340		$0		-100%	$281		0%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

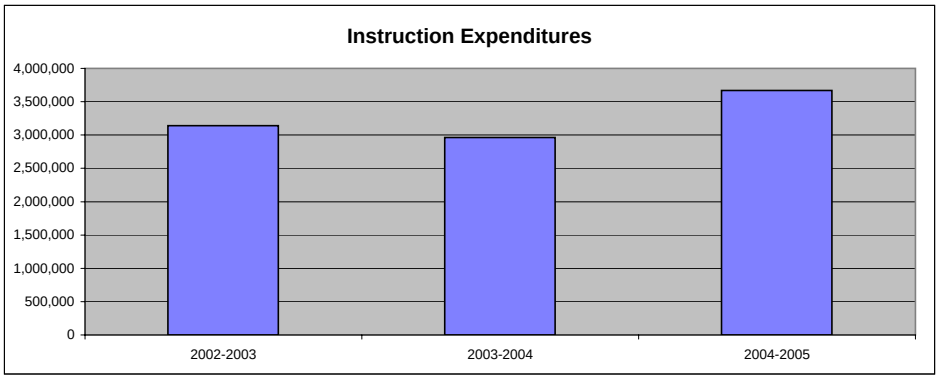


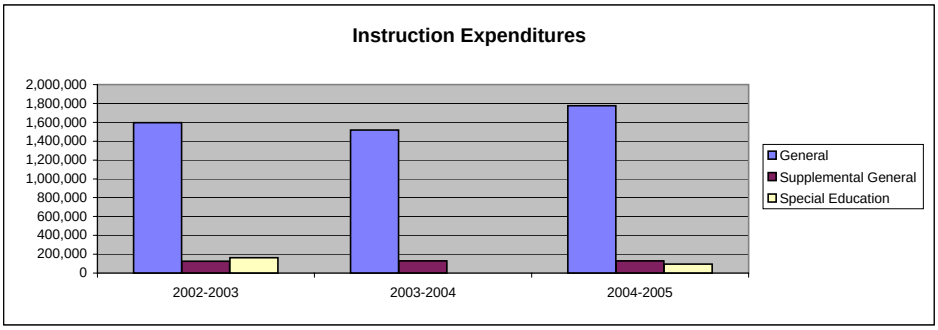


USD# 442

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,597,470		1,519,489	-5%		1,775,118	17%
Federal Funds	119,331		113,203	-5%		147,551	30%
Supplemental General	126,232		128,449	2%		130,000	1%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Education	6,349		7,683	21%		16,760	118%
Extraordinary School Program	11,876		5,878	-51%		44,875	663%
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		2,305	0%		21,030	812%
Special Education	163,004		0	-100%		93,536	0%
Technology Education	0						
Transportation	0						
Vocational Education	174,598		158,220	-9%		180,000	14%
Gifts/Grants	0		500	0%		0	-100%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						134,193	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		20,360	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	2,198,860		1,956,087	-11%		2,543,063	30%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	4,591		4,076	-11%		5,278	29%
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	939,949		1,005,265	7%		1,123,752	12%
TOTAL	3,138,809		2,961,352	-6%		3,666,815	24%





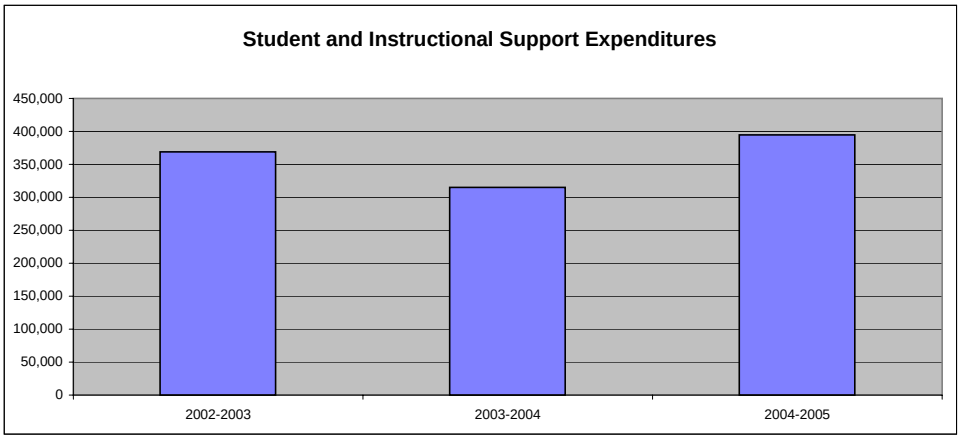
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	129,476		111,342	-14%		131,580	18%
Federal Funds	112,094		90,008	-20%		82,774	-8%
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	6,526		5,284	-19%		22,347	323%
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						6,270	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	248,096		206,634	-17%		242,971	18%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	518		431	-17%		504	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	120,844		108,563	-10%		151,833	40%
TOTAL	368,940		315,197	-15%		394,804	25%
Amount per Pupil	$770		$657	-15%		$819	25%



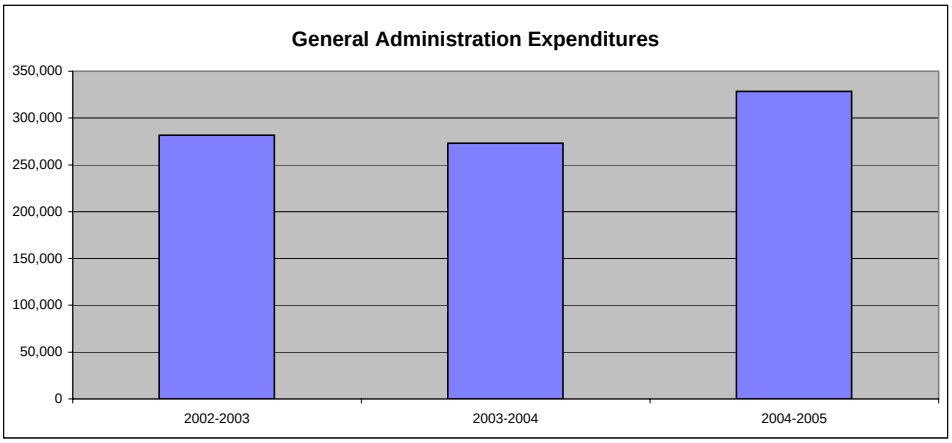
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	188,792		178,071	-6%		208,405	17%
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 Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						11,222	
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	188,792		178,071	-6%		219,627	23%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	394		371	-6%		456	23%
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	92,982		94,910	0%		108,903	15%
TOTAL	281,774		272,981	-3%		328,530	20%



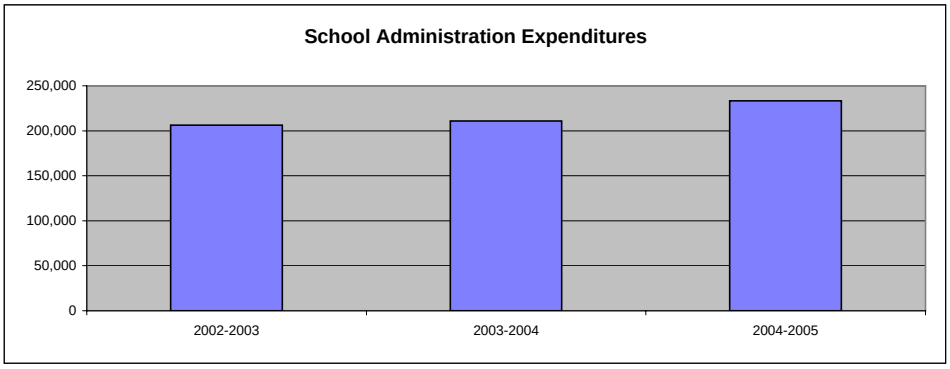
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education 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	206,082		210,807	2%		223,809	6%
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 Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						9,572	
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	206,082		210,807	2%		233,381	11%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	430		439	2%		484	10%
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	206,082		210,807	2%		233,381	11%



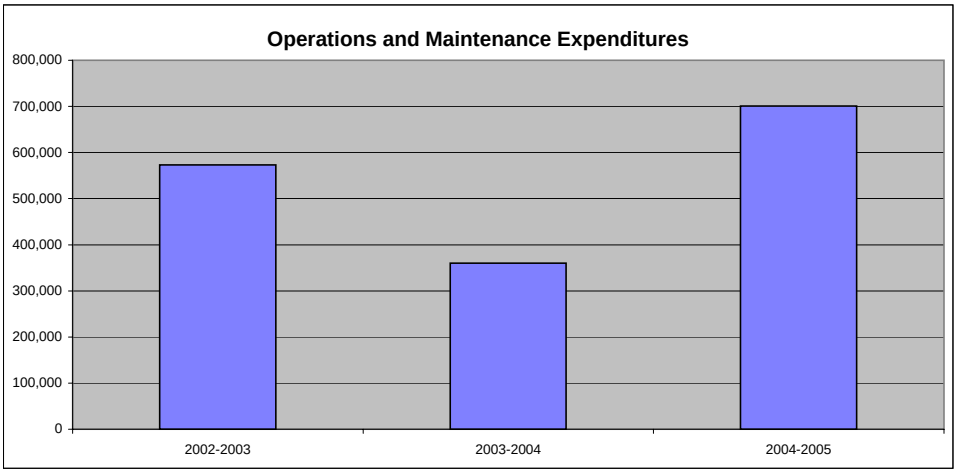
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	372,226		234,962	-37%		314,273	34%
Federal Funds	0		0	0%		0	0%
Supplemental General	193,768		114,199	-41%		193,000	69%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		150,000	0%
Driver Training	1,190		1,122	-6%		8,450	653%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		2,447	0%		21,349	772%
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						4,786	
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	567,184		352,730	-38%		691,858	96%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	1,184		735	-38%		1,436	95%
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	5,722		7,611	33%		8,750	15%
TOTAL	572,906		360,341	-37%		700,608	94%



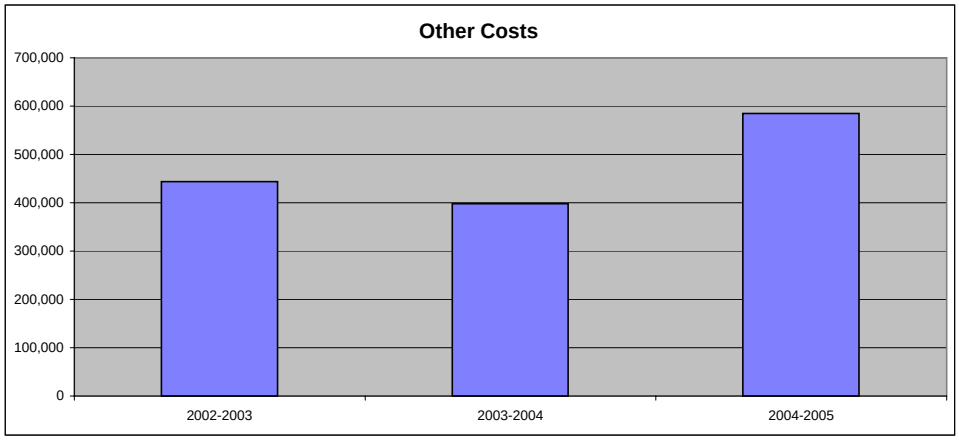
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	4,962		139,918	2720%		201,245	44%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		48,705	0%		52,000	7%
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	197,405		207,927	5%		242,408	17%
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%		42,000	0%
Technology Education	0						
Transportation	234,150						
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						4,456	
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	436,517		396,550	-9%		542,109	37%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	911		826	-9%		1,125	36%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	7,027		1,639	-77%		42,751	2508%
TOTAL	443,544		398,189	-10%		584,860	47%



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

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

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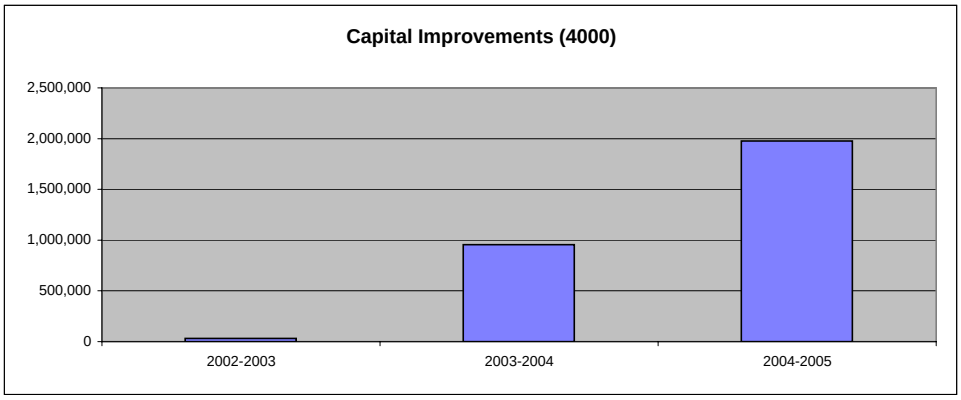
Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	30,097		162	-99%		1,000	517%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		89,607	0%		25,000	-72%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		865,092	0%		1,950,000	125%
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	30,097		954,861	3073%		1,976,000	107%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	63		1,990	3066%		4,101	106%
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	30,097		954,861	3073%		1,976,000	107%



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

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

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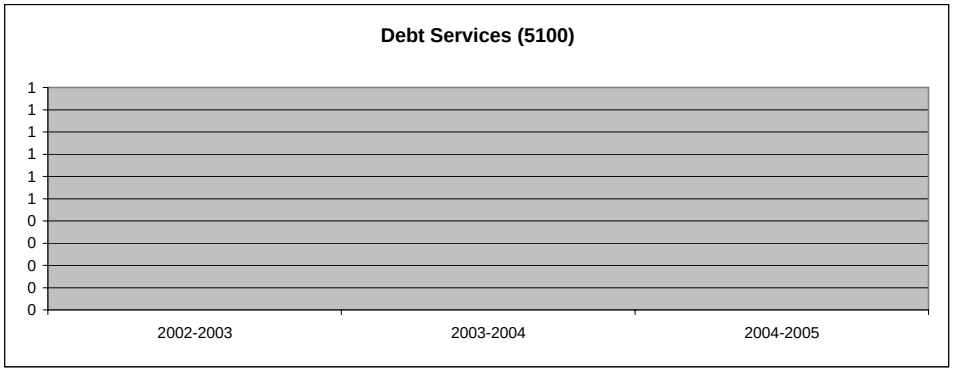
Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	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	0		0	0%		0	0%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	0		0	0%		0	0%
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	0		0	0%		0	0%



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

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

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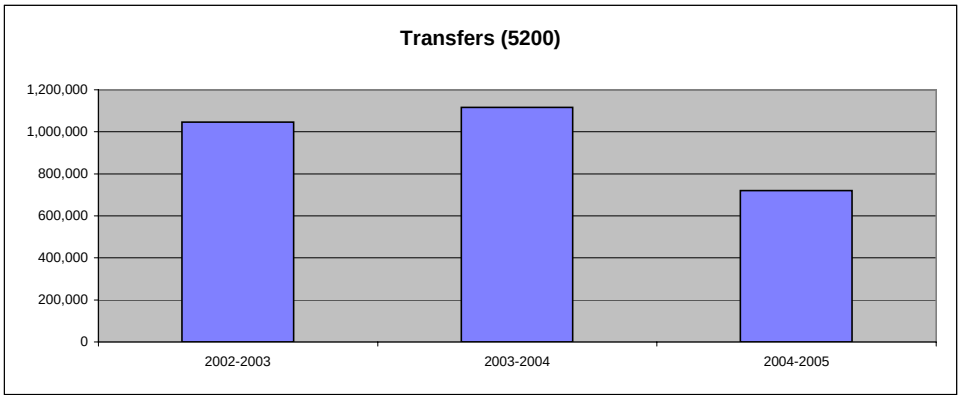
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	822,797		884,784	8%		442,799	-50%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		19,040	0%		30,000	58%
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	223,442		212,634	-5%		247,799	17%
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	1,046,239		1,116,458	7%		720,598	-35%
Enrollment (FTE)*	478.9		479.9	0%		481.8	0%
Amount per Pupil	2,185		2,326	6%		1,496	-36%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,046,239		1,116,458	7%		720,598	-35%



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

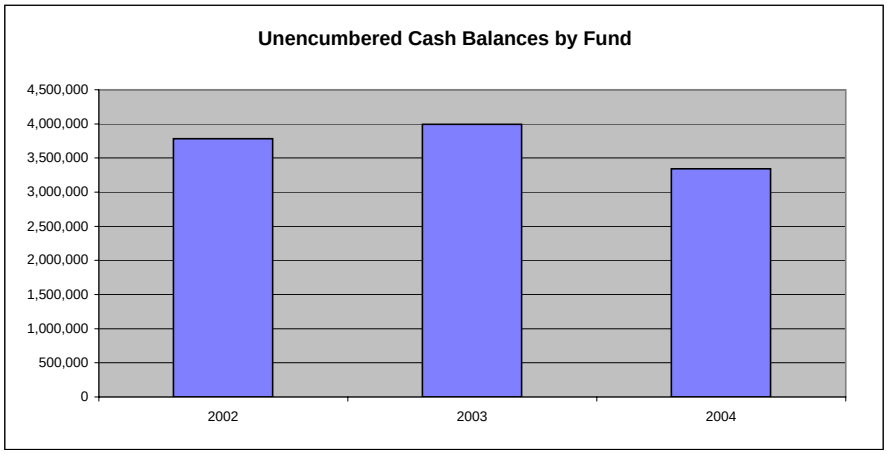
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 442

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	0	0
Federal Funds	27,606	797	48
Supplemental General	3,349	9,891	26,888
Bilingual Education	0	0	0
Capital Outlay	2,526,779	2,646,752	2,371,056
Driver Training	36,187	39,715	37,691
Extraordinary School Program	52,500	55,624	49,746
Food Service	76,140	67,306	60,960
Professional Development	49,264	54,037	48,753
Parent Education Program	0	0	0
Summer School	51,500	51,500	50,835
Special Education	251,384	238,966	242,502
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	0	94
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	151,023	151,023	
Text Book & Student Material	128,116	143,592	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	3,353,848	3,459,203	2,888,573
Enrollment (FTE)*	478.9	479.9	481.8
Amount per Pupil	7,003	7,208	5,995
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	430,205	532,983	454,084
TOTAL	3,784,053	3,992,186	3,342,657



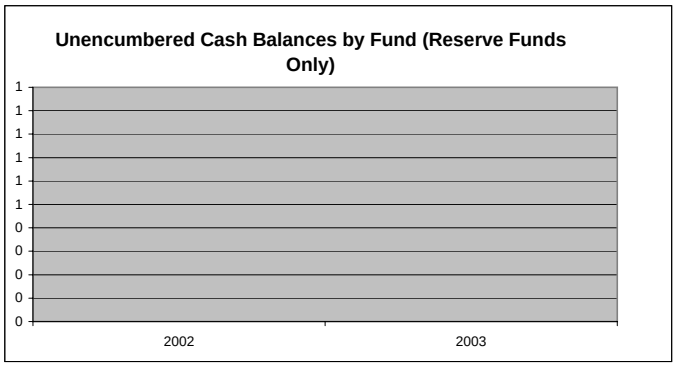
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

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

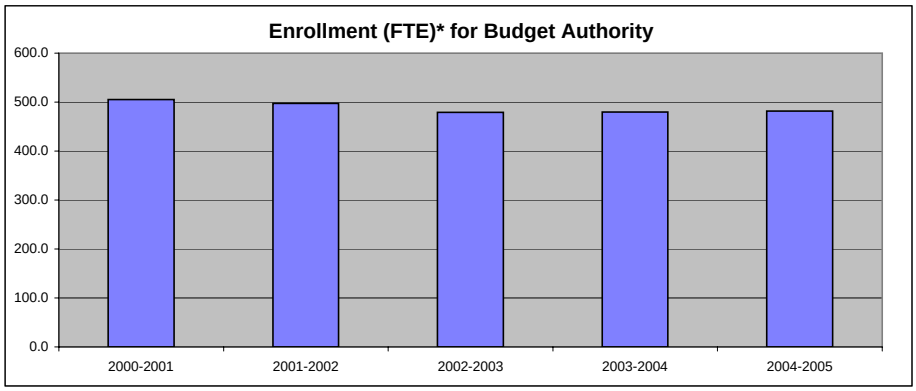


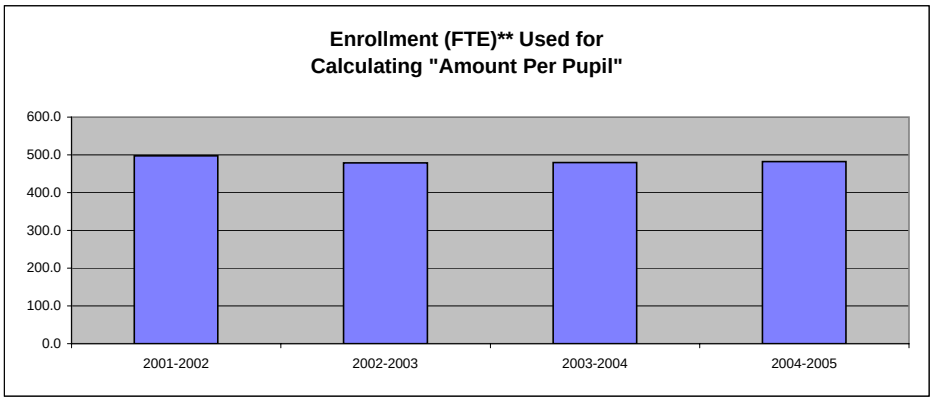
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

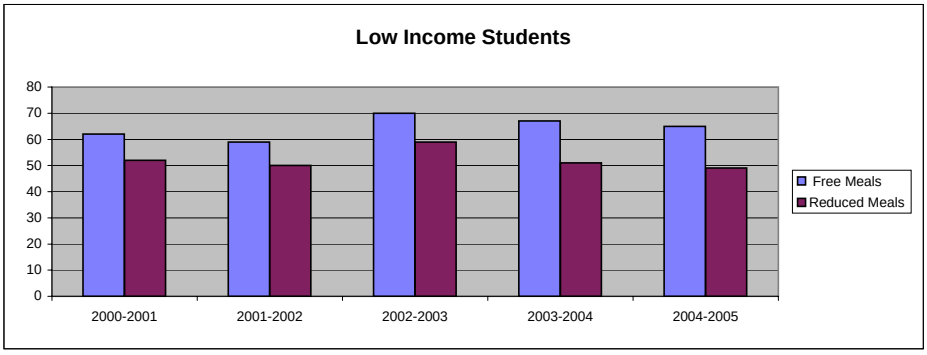
USD# 442

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)*	505.5	497.4	-2%	478.9	-4%	479.9	0%	481.8	0%
Enrollment (FTE)**	N/A	497.4		478.9	-4%	479.9	0%	481.8	0%
Number of Students - Free Meals	62	59	-5%	70	19%	67	-4%	65	-3%
Number of Students - Reduced Meals	52	50	-4%	59	18%	51	-14%	49	-4%





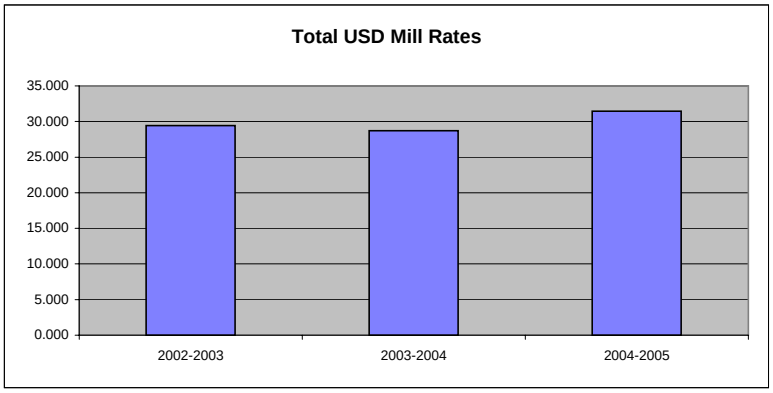


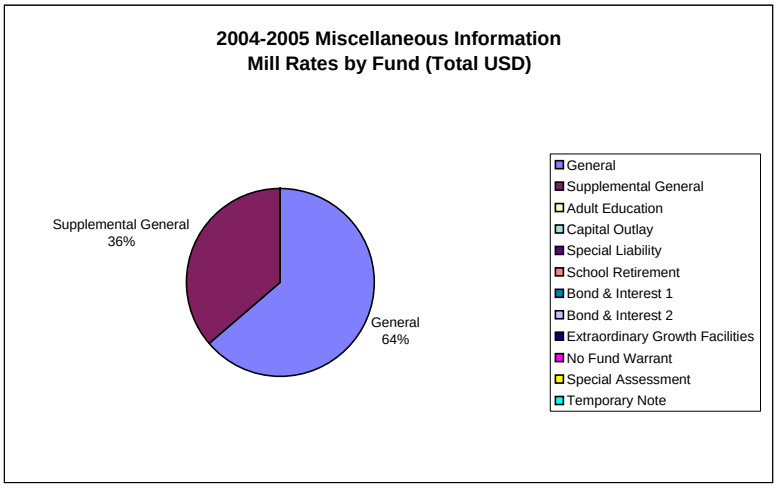
*FTE for state aid and budget authority purposes for general fund.

** 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.

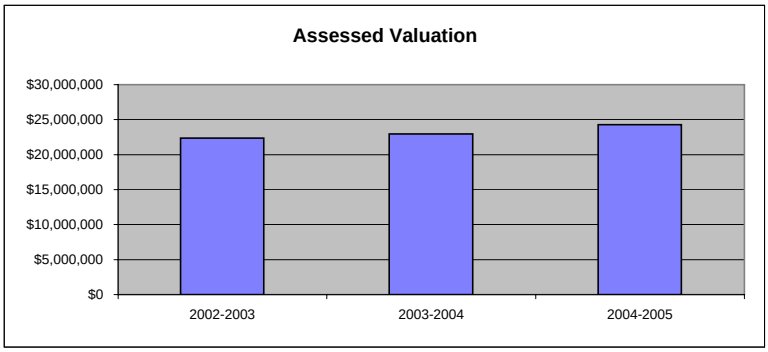
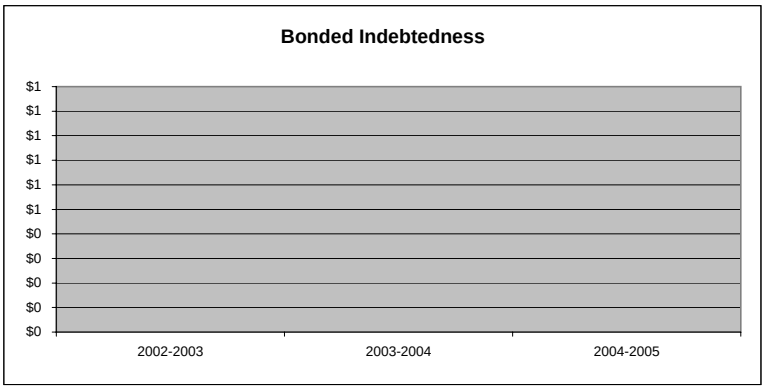
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	9.430	8.710	11.472
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	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	0.000	0.000	0.000
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	**29.430**	**28.710**	**31.472**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





USD# 442

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$22,384,888	$22,955,751	$24,276,139
Bonded Indebtedness	$0	$0	$0