Budget Profile
2005-2006

U.S.D. 442
NEMAHA VALLEY SCHOOLS
SENECA, KANSAS

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- Supplemental Information for Tables in *Summary of Expenditures*
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2005-2006 Budget General Information
USD #: 442

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Introduction

The Nemaha Valley School District makes up 115 square miles in Nemaha County, Kansas. While all school buildings are located in Seneca, Kansas, the communities of Kelly and Oneida are also a vital part of the district. Around 40% of the almost 500 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 275 students. New wings were built in 1983, 1993, and 2005 to make the original 1938 building modern. Nemaha Valley High School was built in the early 1970's and houses over 210 students, making it a 3A classification high school for grades 9 – 12. A new gymnasium, weight room, auto mechanics/classroom, and two new classrooms have been built since 1995. One of the new classrooms houses a state of the art distance learning lab. Both buildings are well maintained and are fully air conditioned.

A dedicated staff of over 110 persons, 85% located in Seneca, strives daily to meet the needs of the students. This staff number includes special education teachers and para professionals located in three other districts as U.S.D. 442 is the sponsor for the Marshall – Nemaha Special Services Cooperative. A teacher to student ratio of one to fourteen means students receive the individualized attention necessary for effective learning.

The following programs demonstrate that the Nemaha Valley Schools believe in the theme, **"PRIDE IN EDUCATIONAL EXCELLENCE."**

*Title I reading and math
*Reading Recovery
*Formal Guided Reading
*Full time special education services, including early childhood
*After school tutoring
*Summer school
*Full time elementary and secondary school counselors
*School nursing services
*Numerous vocational programs including auto mechanics
*All classrooms and buildings fully Internet accessible
*All classrooms and buildings served by computer networks
*Both buildings have long distance learning equipment
*Served by the School To Business vocational consortium and the Southeast Kansas Educational Service Center/Wolf River
*Strong activities and athletic programs with numerous state qualifying teams and state champions.

THE MISSION

The mission of Nemaha Valley Schools, U.S.D. 442, is to ensure a united effort among the students, teachers, staff, parents, Board of Education, and community to provide a positive learning environment.

Together we will strive to maximize the opportunity for all students to become responsive, life-long learners and productive citizens in our changing world.

Board Members

Duane L. Osborne, President; 17 E. Amador Seneca, KS 66538 785-336-2772
Robert Niehues, Jr., Vice-President; 412 N. 10th Street, Seneca, KS 66538 785-336-3495
Margie Heinen, 1619 O Road Seneca, KS 66538 785-336-3912
Kim Henry, 1478 96th Road Goff, KS 66428 785-336-6611
William Love, 413 N. 3rd Seneca, KS 66538 785-336-2889
Carol Massieon, 708 Roanoke Seneca, KS 66538 785-336-3505
Robin Ranieri, 1069 140th Road Seneca, KS 66538 785-336-3018

Key Staff

Superintendent: Brian Harris
Business Office Staff: Colette Hermesch, Clerk
Katherine Jenkins, Treasurer

The District's Accomplishments and Challenges

Accomplishments: During 2004-2005 students in U.S.D. 442 earned the following Standards of Excellence on the Kansas Assessments.

*Grades 7 and 10 Math
*Grade 6 Social Studies
*Grade 8 Reading

All other tests scores on the Kansas Assessments were high and all grade levels tested in Reading showed significant improvement over 2003-2004.

The graduation rate is well above the state average and some years is 100% of the senior class. Over the years, somewhere between 75% and 85% of the graduates have gone on to further training or education. The majority of students furthering their educations have done so at four – year colleges with the remainder pursuing more skilled, technical training at community and technical schools.

The district has expanded our use of distance learning this past year. U.S.D. 442 was fortunate enough to be a part of a Rural Utilities Service, United States Department of Agriculture grant for distance telecommunications. This grant provided U.S.D. 442 with around $110,000 to purchase equipment and technology for distance learning. At Seneca Grade School a custom made distance learning cart was constructed and fiber optic cable was installed between the grade and high schools. This allowed the grade school students to receive dozens of special programs originating in other locales, including visiting live with engineers at the Jet Propulsion Laboratory (NASA) in Pasadena, California. At Nemaha Valley High School, the grant made possible the purchasing of new distance learning equipment to be installed in a newly constructed lab. Spanish is brought in live from an area school district. The lab has been used in the evening for certified nurse's aide training between several area communities.

Challenges: Last year saw an enrollment increase in U.S.D. 442. This year it is estimated that enrollment will decrease slightly. However, the decline will be minimal and will allow the district to maintain all current programs. In the future declining enrollment will once again become an issue, particularly at the high school.

The Nemaha Valley Schools has seen a stable and competent work force, especially among the teaching staff. However, due to the approaching retirements of several teachers, replacing teachers will become a critical issue for the school district. Some of the retirements will be in hard to fill areas such as science and special education. Adding to this challenge will be the widening gap between what rural schools will be able to pay teachers and what urban and city schools are paying. Recruitment of teachers will become the major challenge in the years to come.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
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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)
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16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

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

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

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

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

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

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

Summary of Total Expenditures By Function
(All Funds)

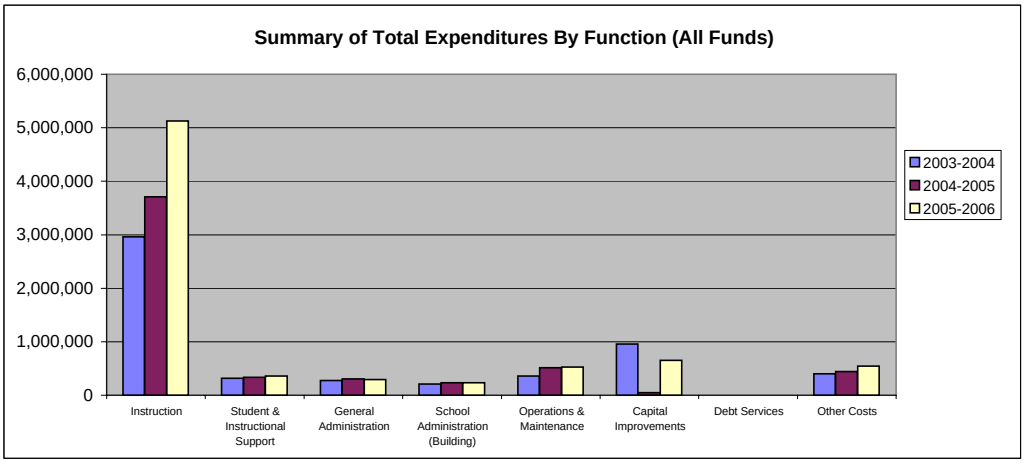
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	2,961,352	54%	3,706,498	66%	25%	5,126,543	66%	38%
Student & Instructional Support	315,197	6%	336,299	6%	7%	361,208	5%	7%
General Administration	272,981	5%	303,663	5%	11%	295,002	4%	-3%
School Administration (Building)	210,807	4%	230,837	4%	10%	235,590	3%	2%
Operations & Maintenance	360,341	7%	512,169	9%	42%	524,858	7%	2%
Capital Improvements	954,861	17%	46,031	1%	-95%	651,500	8%	1315%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	398,189	7%	440,571	8%	11%	543,031	7%	23%
Total Expenditures	5,473,728	100%	5,576,068	100%	2%	7,737,732	100%	39%
Amount per Pupil	$11,406		$11,177		-2%	$15,322		37%

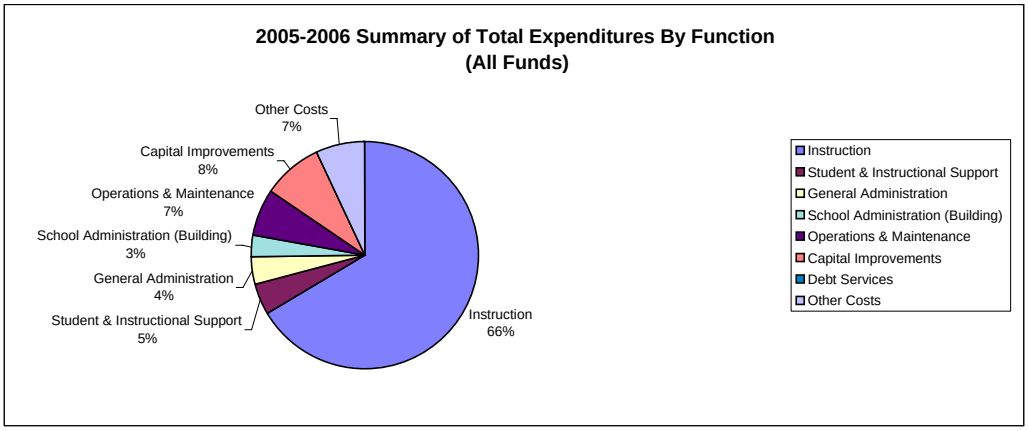
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

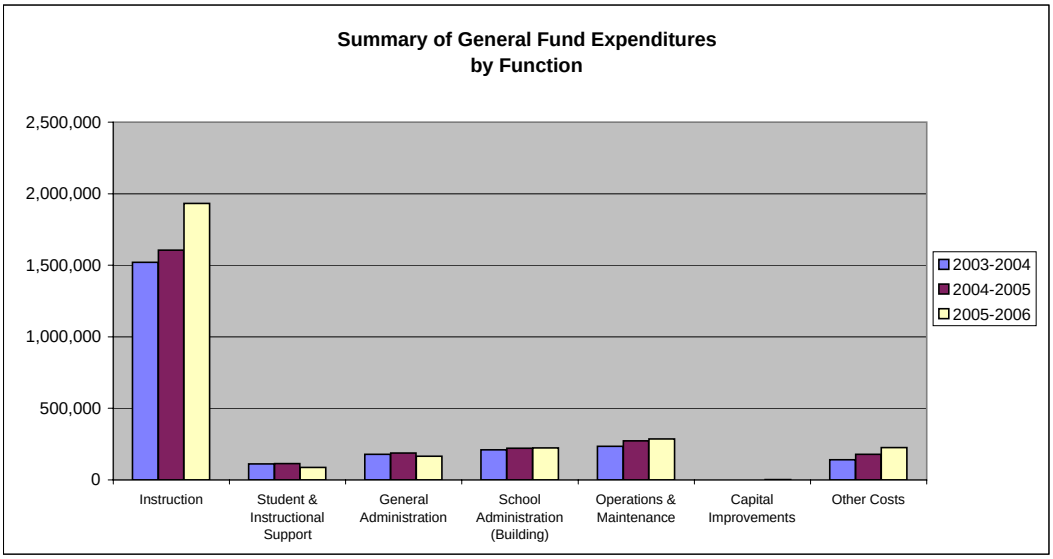


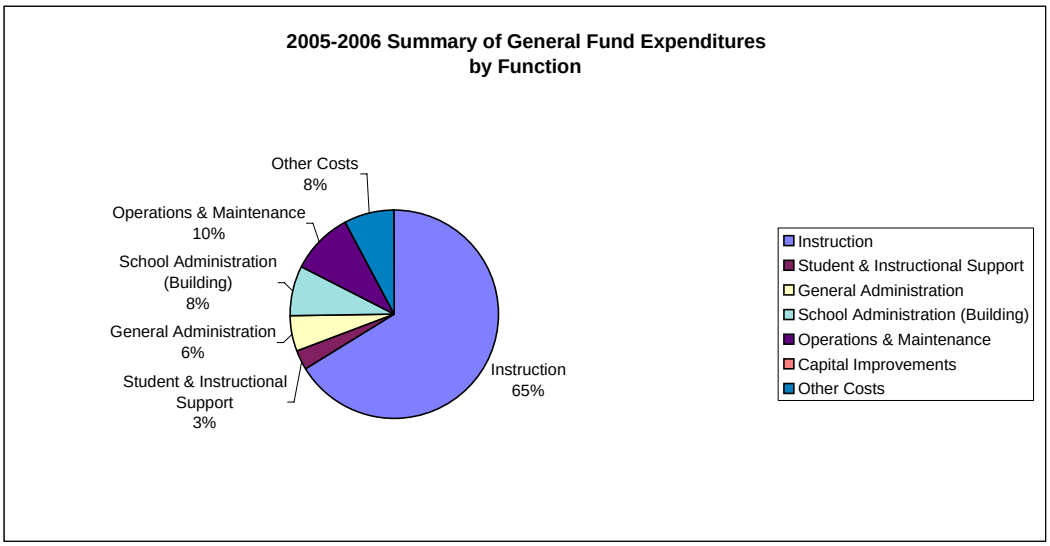


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,519,489	63%	1,605,345	62%	6%	1,932,256	66%	20%
Student & Instructional Support	111,342	5%	114,062	4%	2%	86,280	3%	-24%
General Administration	178,071	7%	188,564	7%	6%	165,050	6%	-12%
School Administration (Building)	210,807	9%	221,513	9%	5%	223,274	8%	1%
Operations & Maintenance	234,962	10%	272,234	11%	16%	285,230	10%	5%
Capital Improvements	162	0%	14	0%	-91%	1,500	0%	10614%
Other Costs	139,918	6%	178,286	7%	27%	226,540	8%	27%
Total Expenditures	2,394,751	100%	2,580,018	100%	8%	2,920,130	100%	13%
Amount per Pupil	$4,990		$5,171		4%	$5,782		12%

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

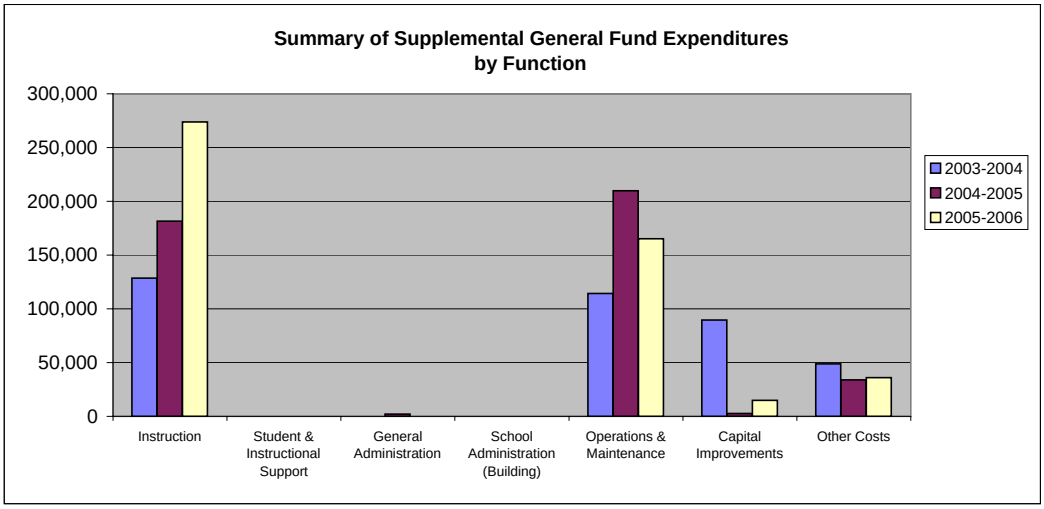


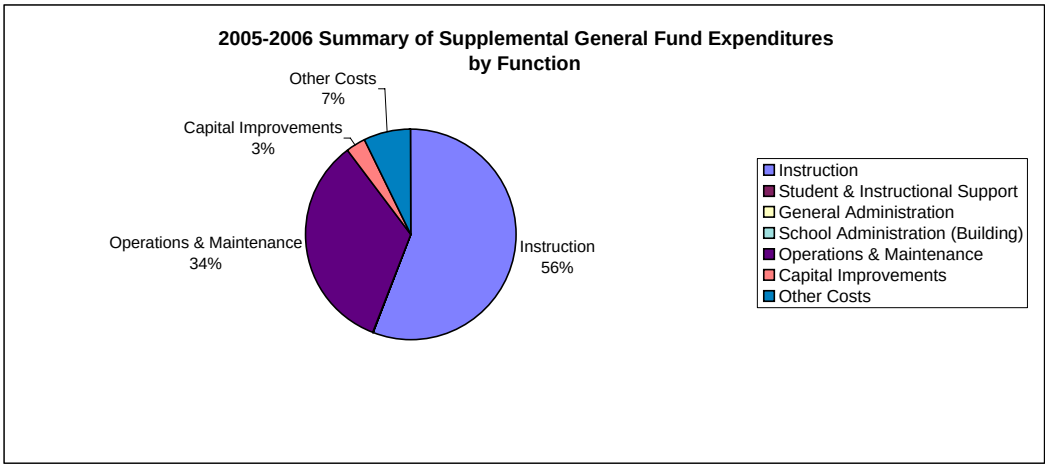


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	128,449	34%	181,536	42%	41%	273,800	56%	51%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	2,000	0%	0%	0	0%	-100%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	114,199	30%	209,897	49%	84%	165,200	34%	-21%
Capital Improvements	89,607	24%	2,730	1%	-97%	15,000	3%	449%
Other Costs	48,705	13%	33,837	8%	-31%	36,000	7%	6%
Total Expenditures	380,960	100%	430,000	100%	13%	490,000	100%	14%
Amount per Pupil	$794		$862		9%	$970		13%

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





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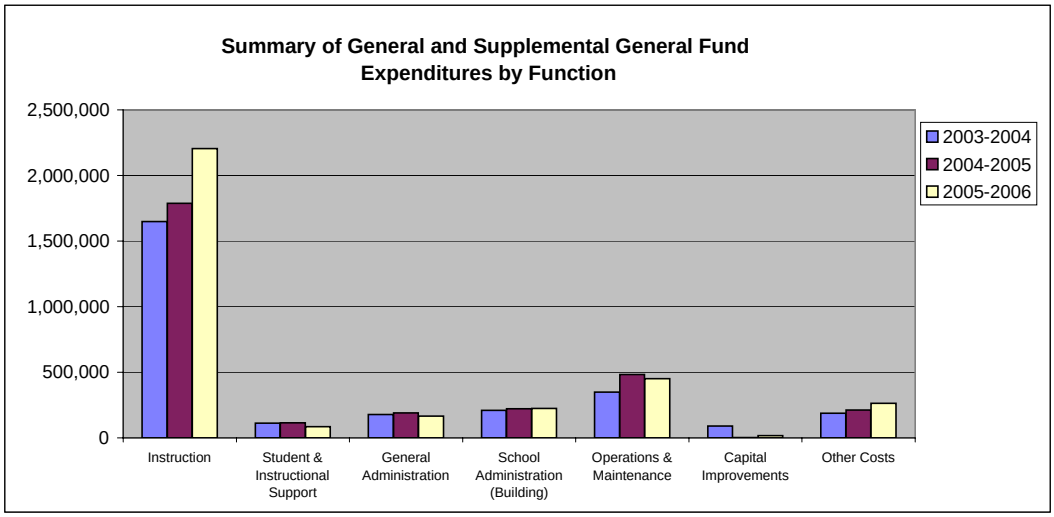
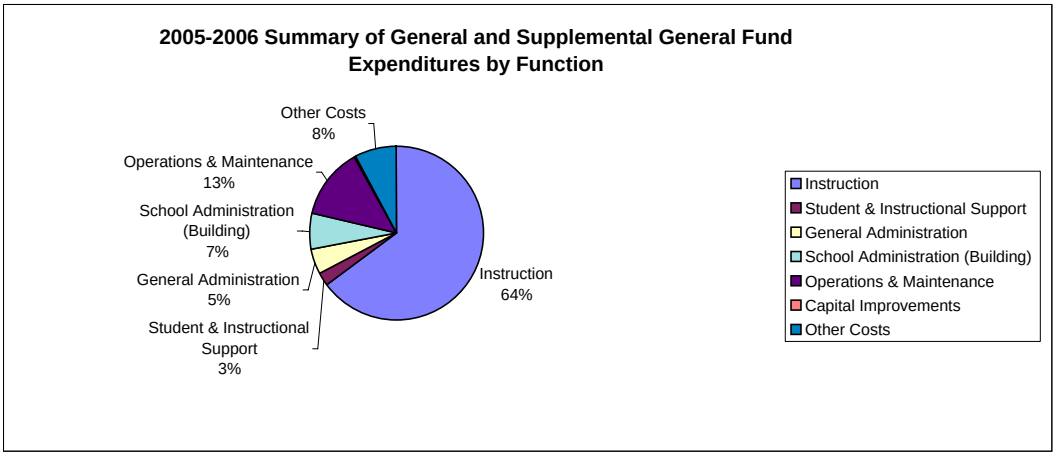
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	1,647,938	59%	1,786,881	59%	8%	2,206,056	65%	23%
Student & Instructional Support	111,342	4%	114,062	4%	2%	86,280	3%	-24%
General Administration	178,071	6%	190,564	6%	7%	165,050	5%	-13%
School Administration (Building)	210,807	8%	221,513	7%	5%	223,274	7%	1%
Operations & Maintenance	349,161	13%	482,131	16%	38%	450,430	13%	-7%
Capital Improvements	89,769	3%	2,744	0%	-97%	16,500	0%	501%
Other Costs	188,623	7%	212,123	7%	12%	262,540	8%	24%
Total Expenditures	2,775,711	100%	3,010,018	100%	8%	3,410,130	100%	13%
Amount per Pupil	$5,784		$6,033		4%	$6,753		12%

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.

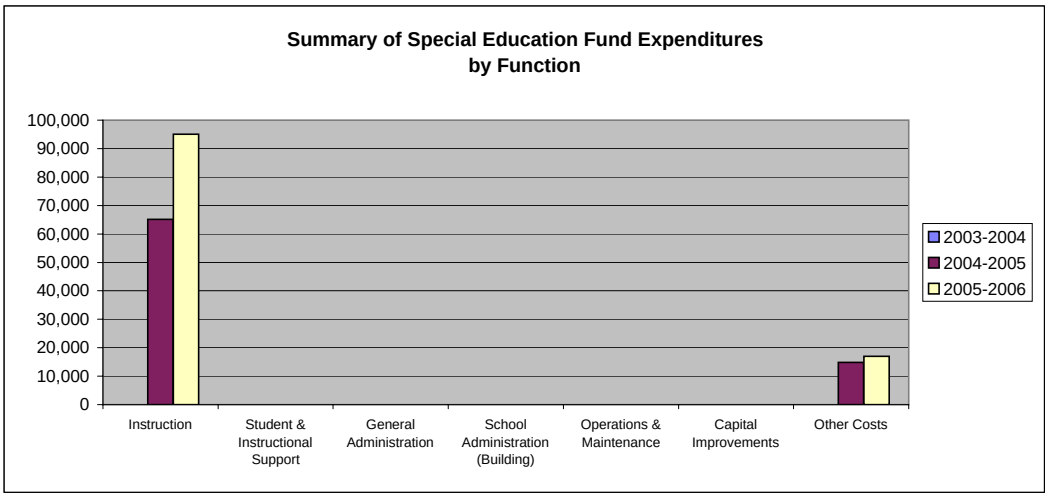


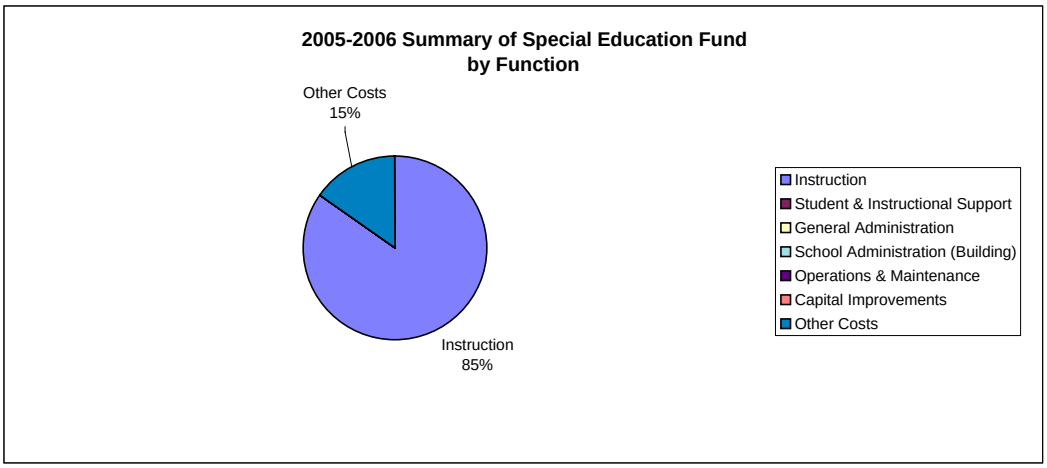


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	0	#DIV/0!	65,102	81%	0%	95,000	85%	46%
Student & Instructional Support	0	#DIV/0!	0	0%	0%	0	0%	0%
General Administration	0	#DIV/0!	0	0%	0%	0	0%	0%
School Administration (Building)	0	#DIV/0!	0	0%	0%	0	0%	0%
Operations & Maintenance	0	#DIV/0!	0	0%	0%	0	0%	0%
Capital Improvements	0	#DIV/0!	0	0%	0%	0	0%	0%
Other Costs	0	#DIV/0!	14,800	19%	0%	16,950	15%	15%
Total Expenditures	0	#DIV/0!	79,902	100%	0%	111,950	100%	40%
Amount per Pupil	$0		$160		0%	$222		38%

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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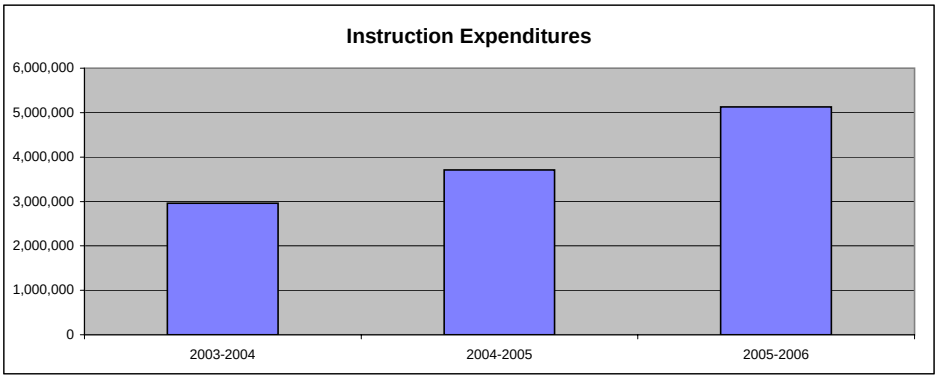
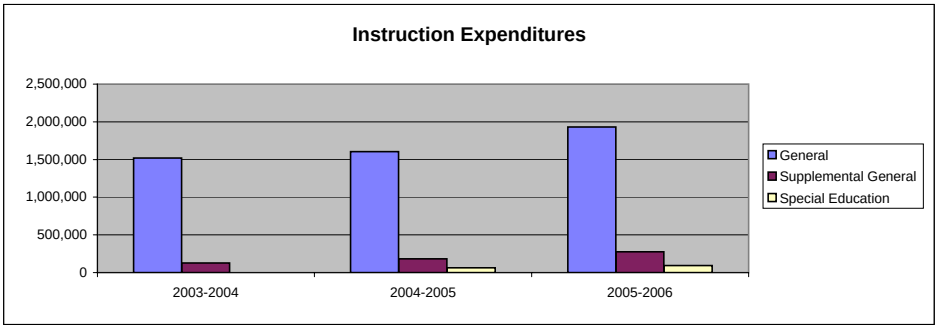
Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	1,519,489		1,605,345	6%		1,932,256	20%
Federal Funds	113,203		503,926	345%		116,492	-77%
Supplemental General	128,449		181,536	41%		273,800	51%
At Risk (4yr Old)						0	
At Risk (K-12)						57,400	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		2,541	0%		1,007,900	39565%
Driver Education	7,683		6,039	-21%		20,825	245%
Declining Enrollment						0	
Extraordinary School Program	5,878		16,948	188%		51,175	202%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	2,305		0	-100%		10,248	0%
Special Education	0		65,102	0%		95,000	46%
Vocational Education	158,220		155,221	-2%		240,000	55%
Gifts/Grants	500		500	0%		1,000	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			125,392			157,062	25%
Contingency Reserve	0		0	0%			
Text Book & Student Material	20,360		2,181	-89%			
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	1,956,087		2,664,731	36%		3,963,158	49%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	4,076		5,341	31%		7,848	47%
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	1,005,265		1,041,767	4%		1,163,385	12%
TOTAL	2,961,352		3,706,498	25%		5,126,543	38%





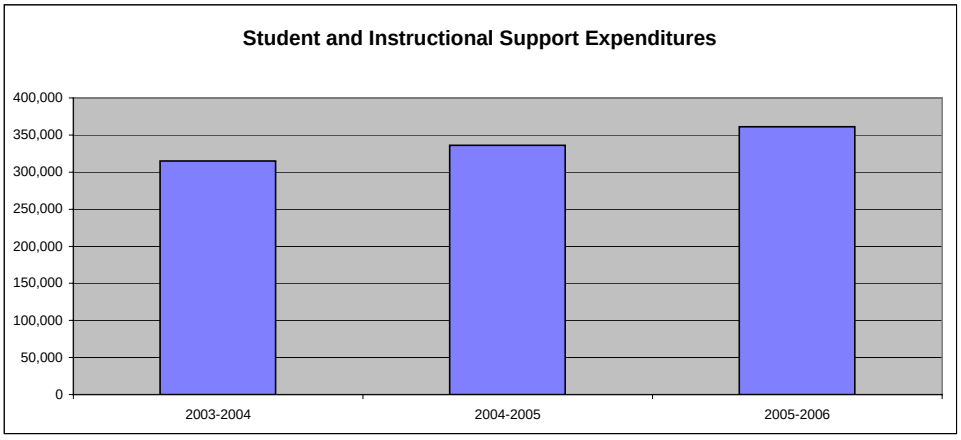
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	111,342		114,062	2%		86,280	-24%
Federal Funds	90,008		96,309	7%		97,970	2%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						15,600	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	5,284		8,670	64%		20,000	131%
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			6,109			8,168	34%
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	206,634		225,150	9%		228,018	1%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	431		451	5%		452	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	108,563		111,149	2%		133,190	20%
TOTAL	315,197		336,299	7%		361,208	7%
Amount per Pupil	$657		$674	3%		$715	6%



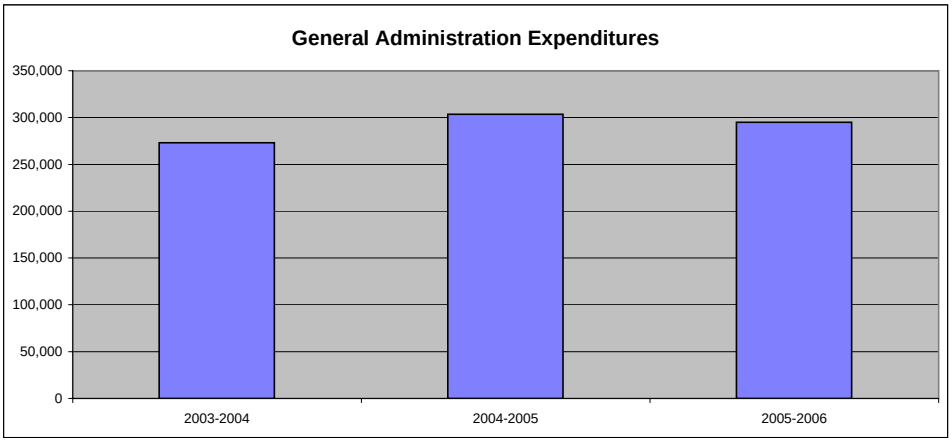
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	178,071		188,564	6%		165,050	-12%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		2,000	0%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						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	
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			10,932			13,681	25%
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	178,071		201,496	13%		178,731	-11%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	371		404	9%		354	-12%
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	94,910		102,167	0%		116,271	14%
TOTAL	272,981		303,663	11%		295,002	-3%



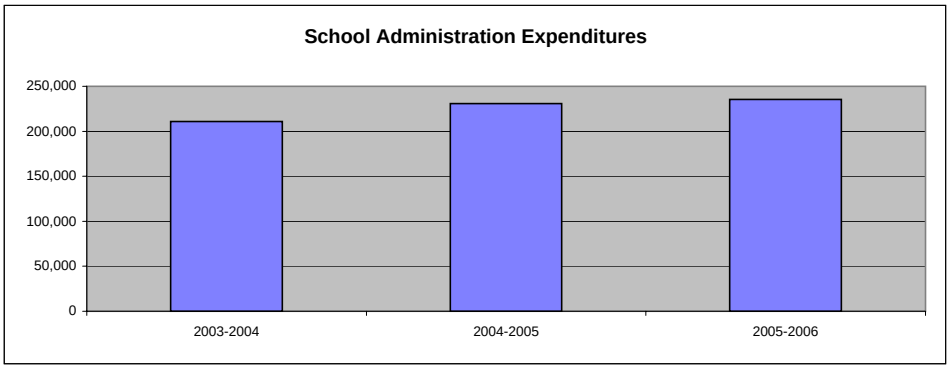
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	210,807		221,513	5%		223,274	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						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	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution			9,324			12,316	32%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	210,807		230,837	10%		235,590	2%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	439		463	5%		467	1%
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	210,807		230,837	10%		235,590	2%



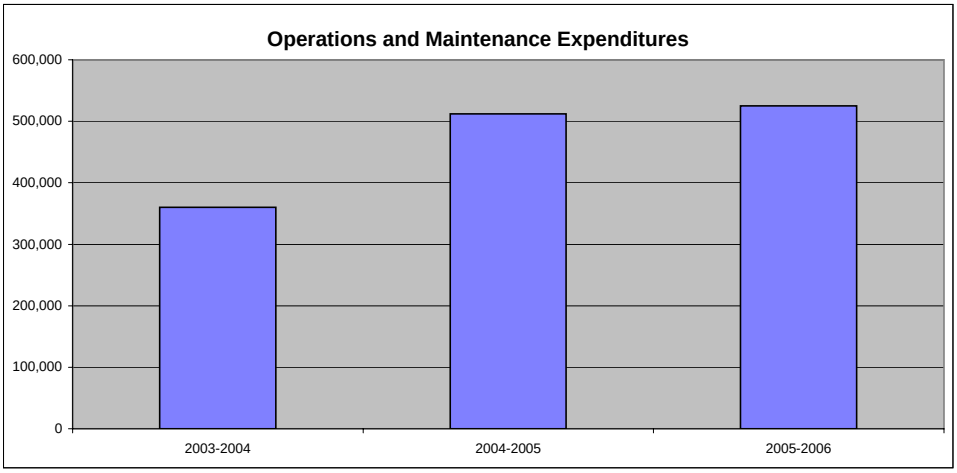
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	234,962		272,234	16%		285,230	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	114,199		209,897	84%		165,200	-21%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		1,170	0%		2,500	114%
Driver Training	1,122		1,155	3%		11,700	913%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	2,447		14,518	493%		45,000	210%
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			4,662			5,228	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	352,730		503,636	43%		514,858	2%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	735		1,009	37%		1,020	1%
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	7,611		8,533	12%		10,000	17%
TOTAL	360,341		512,169	42%		524,858	2%



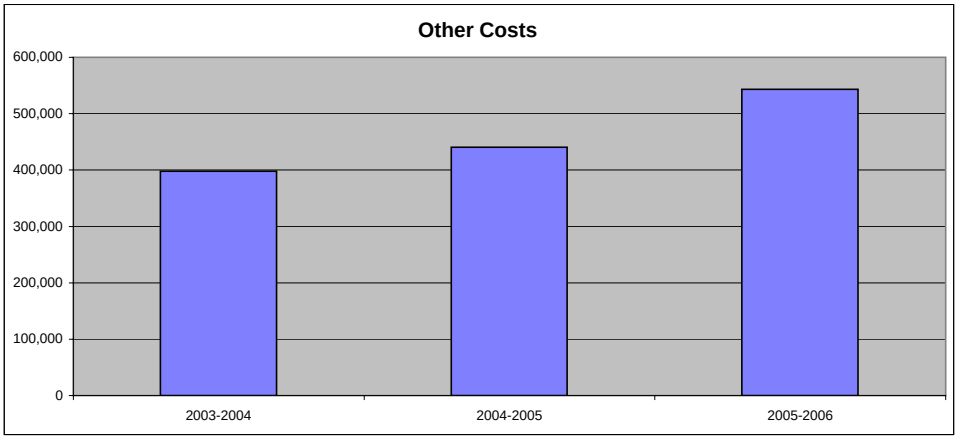
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	139,918		178,286	27%		226,540	27%
Federal Funds	0		500	0%		600	20%
Supplemental General	48,705		33,837	-31%		36,000	6%
At Risk (4yr Old)						0	
At Risk (K-12)						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	
Extraordinary School Program	0		0	0%		0	0%
Food Service	207,927		207,224	0%		241,138	16%
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		14,800	0%		16,950	15%
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			4,340			8,512	96%
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	396,550		438,987	11%		529,740	21%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	826		880	6%		1,049	19%
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	1,639		1,584	-3%		13,291	739%
TOTAL	398,189		440,571	11%		543,031	23%



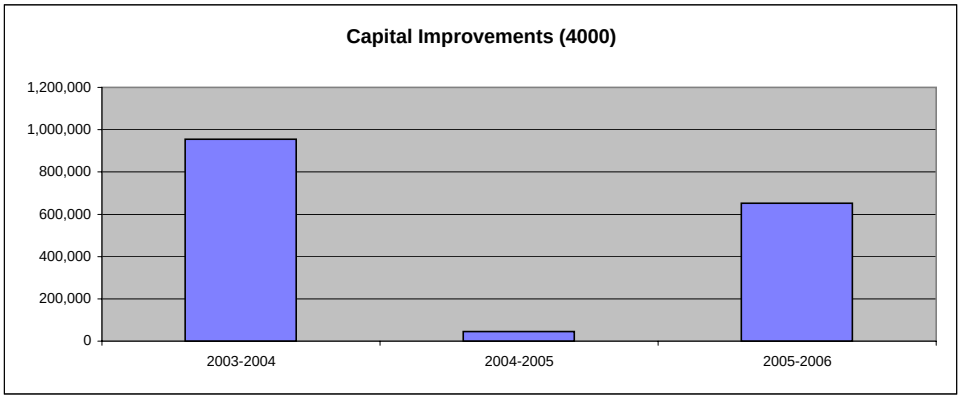
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	162		14	-91%		1,500	10614%
Federal Funds	0		0	0%		0	0%
Supplemental General	89,607		2,730	-97%		15,000	449%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	865,092		43,287	-95%		635,000	1367%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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	954,861		46,031	-95%		651,500	1315%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	1,990		92	-95%		1,290	1298%
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	954,861		46,031	-95%		651,500	1315%



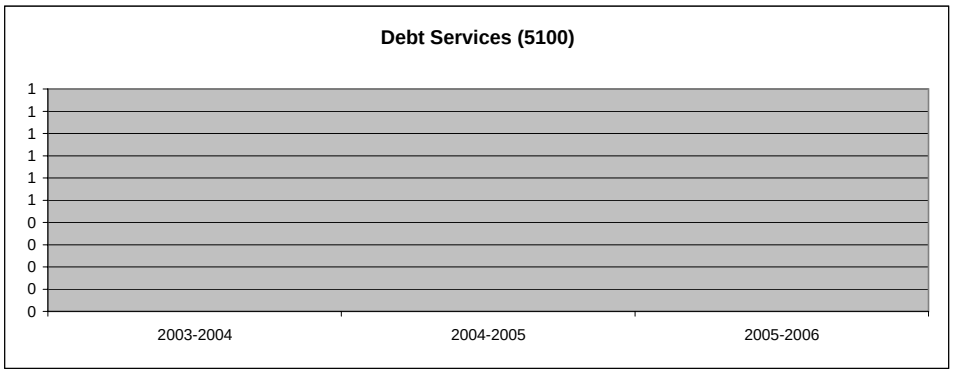
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						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	
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%
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)*	479.9		498.9	4%		505.0	1%
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%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		0	0%



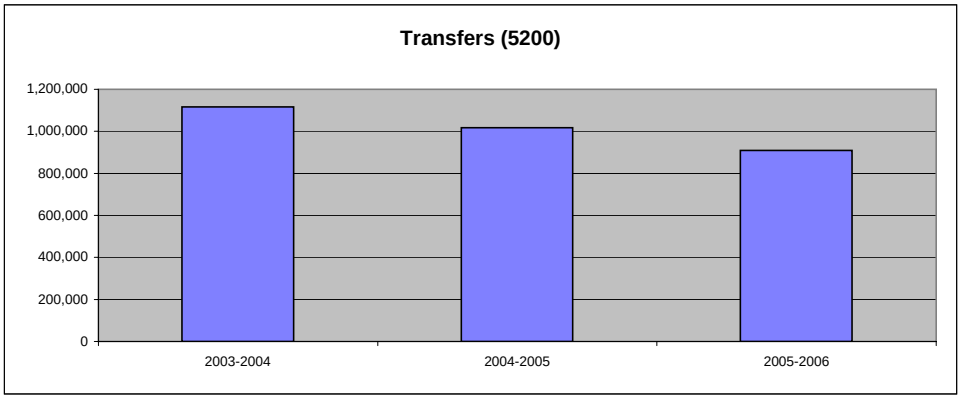
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	884,784		793,445	-10%		610,846	-23%
Federal Funds	0		0	0%		0	0%
Supplemental General	19,040		0	-100%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Declining Enrollment						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	212,634		223,963	5%		297,985	33%
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%
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	1,116,458		1,017,408	-9%		908,831	-11%
Enrollment (FTE)*	479.9		498.9	4%		505.0	1%
Amount per Pupil	2,326		2,039	-12%		1,800	-12%
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	1,116,458		1,017,408	-9%		908,831	-11%



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

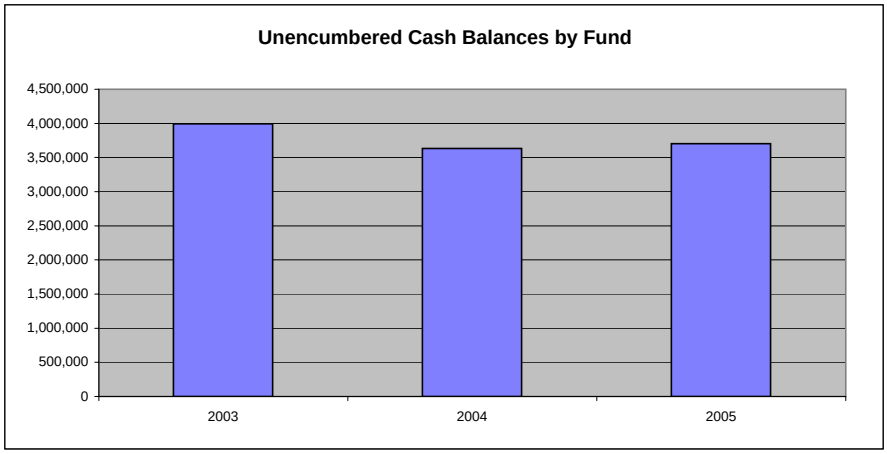
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 442

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	0	0	0
Federal Funds	797	48	10,068
Supplemental General	9,891	26,888	19,765
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	2,646,752	2,371,056	2,779,507
Driver Training	39,715	37,691	38,044
Declining Enrollment			0
Extraordinary School Program	55,624	49,746	49,798
Food Service	67,306	60,960	63,449
Professional Development	54,037	48,753	40,083
Parent Education Program	0	0	0
Summer School	51,500	50,835	50,865
Special Education	238,966	242,502	185,311
Vocational Education	0	0	0
Gifts/Grants	0	94	193
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	151,023	151,023	
Text Book & Student Material	143,592	138,691	
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	3,459,203	3,178,287	3,237,083
Enrollment (FTE)*	479.9	498.9	505.0
Amount per Pupil	7,208	6,371	6,410
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	532,983	454,084	467,196
TOTAL	3,992,186	3,632,371	3,704,279



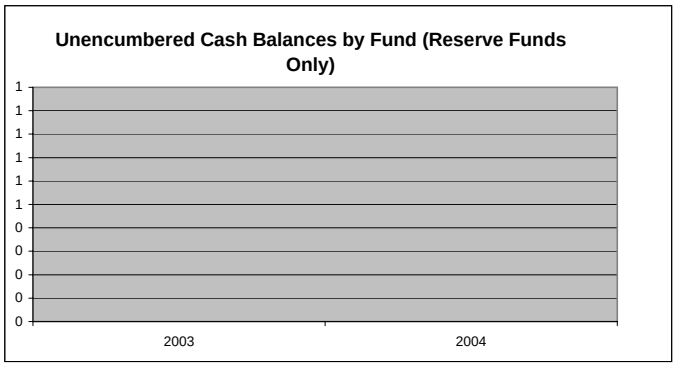
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2003	July 1, 2004
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

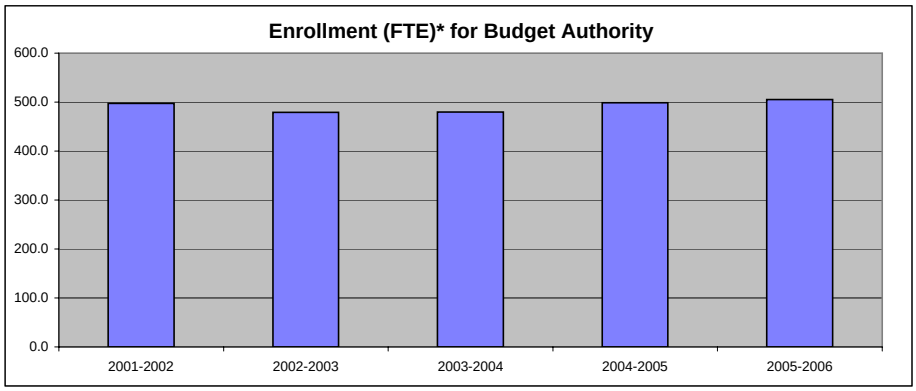


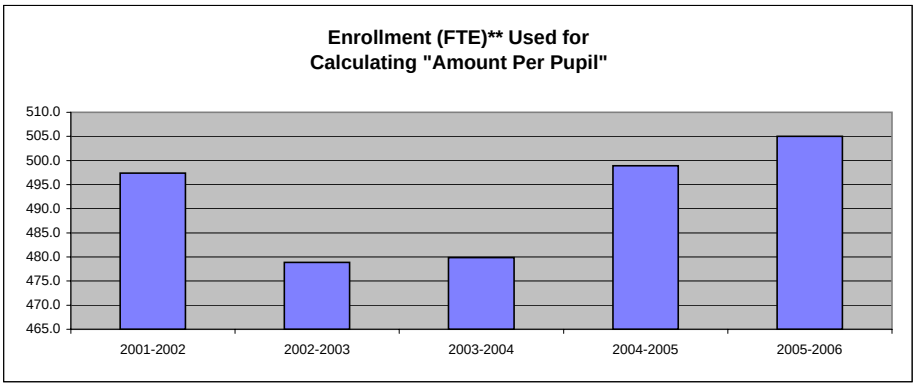
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

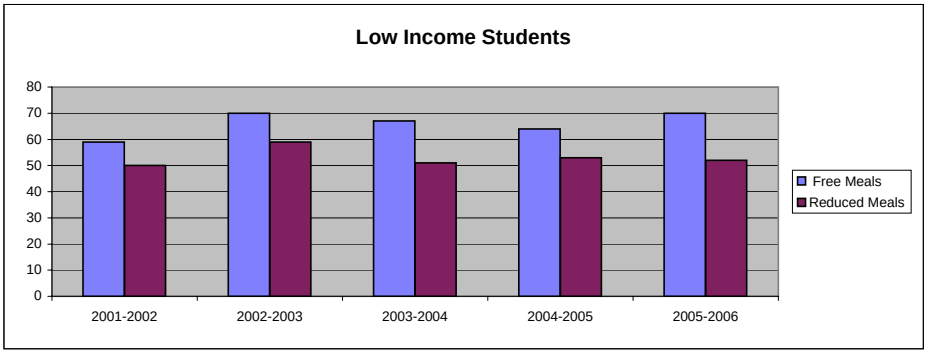
USD# 442

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	497.4	478.9	-4%	479.9	0%	498.9	4%	505.0	1%
Enrollment (FTE)**	497.4	478.9	-4%	479.9	0%	498.9	4%	505.0	1%
Number of Students - Free Meals	59	70	19%	67	-4%	64	-4%	70	9%
Number of Students - Reduced Meals	50	59	18%	51	-14%	53	4%	52	-2%





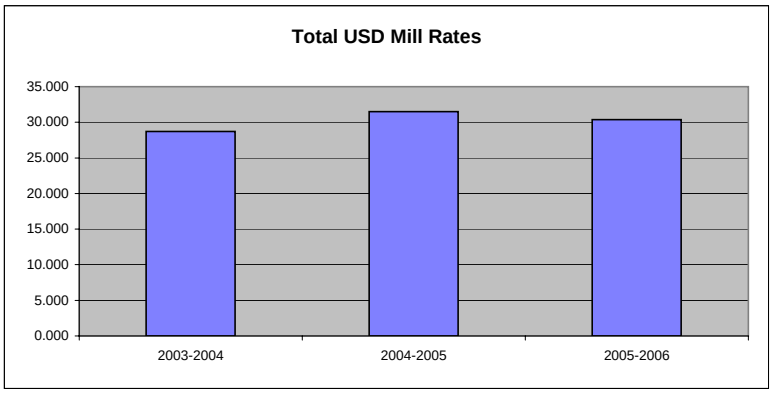


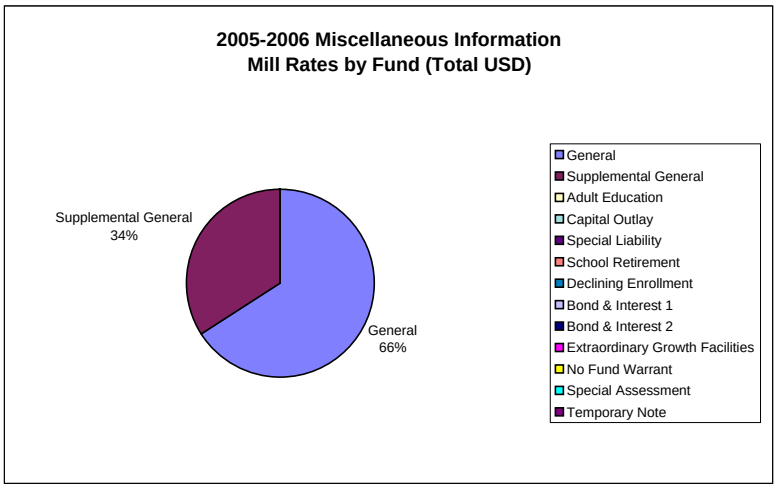
*FTE for state aid and budget authority purposes for general fund.

** 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

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	8.710	11.510	10.357
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment			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	**28.710**	**31.510**	**30.357**
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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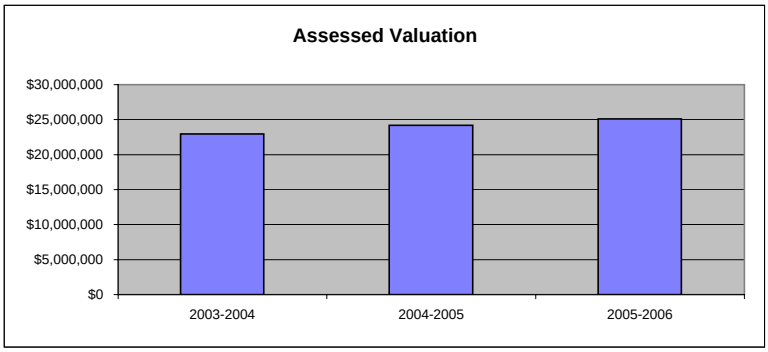
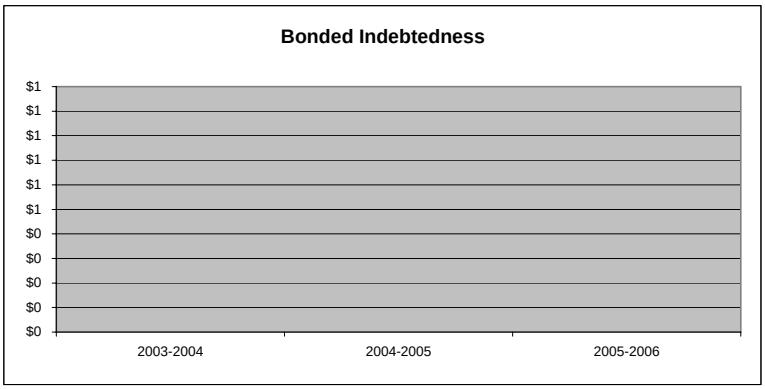
Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$22,955,751	$24,199,574	$25,102,436
Bonded Indebtedness	$0	$0	$0