Budget Profile
2004-2005

Cherryvale Public 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 #: 447

Introduction

In general, Cherryvale students receive a valuable and quality educational experience. Improved test scores, caring qualified staff, supportive community and quality extra and co-curricular programs testify to this. However a declining enrollment trend over the past several years and depressed economic conditions create a challenging atmosphere for the school system. In light of the economics, personnel have attempted, with some success, to enhance educational opportunities and increase student performance in most areas of focus. The Accelerated Tax Payment Law has also presented some challenges in stabilizing the mill rate over the next two years.

Board Members

Lance Carter (Board President)
Tina Cunningham (Board Vice-President)
John Blaes
Marilyn Flanders
Michelle Loganbill
Fran Gay
Sharon Wadman

Key Staff

Superintendent: Randy Wagoner
Business Office Staff/Board Clerk: Karen Conner
Board Treasurer: Phyllis Blake

The District's Accomplishments and Challenges

Accomplishments:
Improved Kansas State Assessment scores in all areas
Increased opportunities for non-traditional students
Increased awareness, availability and integration of technology
Increases in the scope of curriculum and class offerings for grades 7-12
Met the standard of excellence in grades 4 (Math) and 5 (Reading)

Challenges:
Meeting "No Child Left Behind" requirements with no additional funding
Declining enrollment
Rising cost of health care and other expenses
Improving Kansas Assessment Math scores
Maintaining programs with no additional state and federal funding in a high poverty area

Supplemental Information for the Following Tables

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

   As the main purpose of the school system is to provide for the education of all students, the largest portion of our expenditures will obviously be in the area of instruction. Due to decreased spending in other areas and an increase in budget authority due to enrollment numbers being up, we were able to purchase additional curriculum and technology out of FY04, which increased the instructional costs. Maintaining facilities, which includes costs for utilities, is the next largest area of expense. This chart shows the total expenses by category for the district.

2. Summary of General Fund Expenditures by Function

   An increase in staff for the 2004-2005 school year will result in an increase in instructional salaries, which are paid directly out of general fund. With the purchase of supplies and materials for instruction and other line items out of the 2003-2004 budget year, it may be possible to reduce instructional expenditures for the upcoming year. Over the past two years, we have reduced student and instructional support staff by eliminating aide positions and reducing some full time positions to half-time positions, resulting in a reduction of expenditures/budget authority in this area but with the addition of new staff this figure has risen.

3. Summary of Supplemental General Fund Expenditures by Function

   The total budgetary authority will increase from last year approximately $39,000 from 03-04 fiscal year to budget year 04-05. The increase in general administration costs is due to moving expenditures from general fund to supplemental general. We have increased the budget for operations and maintenance due to anticipated increases in utility costs. The increase in these funds from last year's budget is primarily due to an increase in the 03-04 enrollment numbers and an increase in assessed valuation for the 04-05 year.

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

   These changes may be explained by Items 2 and 3 above.

5. Summary of Special Education Fund by Function

   This remains very similar to last years budget which increased drastically due to the way the state distributes special education aid through the district instead of directly to the special education provider or cooperative as in years past.

6. Instruction Expenditures (1000)

   The largest change in this category appears in line two (Federal Funds) due to a decrease in grant and title funds being received by the district. The CSR grant has discontinued and Title I funds dropped approximately $20,000 due to new census data being used.

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

The lack of an increase in state funding has required a decrease in spending in various areas. Purchases for instruction have been made from previous year's funds in order to not jeopardize the programs and services offered.

8. General Administration Expenditures (2300)

   The addition of a new assistant principal at the Middle/High School this next year has created an increase in this category. The increase was and will continue to be realized in the building level administration item that follows.

9. School Administration Expenditures (2400)

   See above notation

10. Operations and Maintenance Expenditures (2600)

    Although this item is fairly constant from previous budgets we anticipate a decrease due to no evident major needs being identified for 04-05.

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

    The transportation contract with Durham Services has a built in annual cost increase that has affected this section. In addition the cost of food has elevated the lunch and breakfast costs and an increase in the number of meals being served.

12. Capital Improvements (4000)

    Although a large increase is noted in budgetary authority in Capital Outlay there are no plans at this time to expend it. Budgetary authority is necessary in case it is used for building or capital expenses.

13. Debt Services (5000)

    This item remains fairly constant with years past.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

    A transfer of funds was achieved last year that boosted the contingency reserve fund. We are currently at about our 4% of the general fund maximum allowed by state statute.

15. Reserve Funds Unencumbered Cash Balance

16. Other Information – FTE

    Enrollment has stabilized but the possibility of another downward trend threatens. It is hopeful that the increase in enrollment we experienced this past year will continue to hold steady in the years to come.

17. Miscellaneous Information Mill Rates by Fund

It is hoped that the accelerated tax payment legislation allows our district to maintain a level or somewhat level mill rate over the next two years. 04-05 levels remain fairly constant with a 1.04 mill decrease overall, with the 05-06 expected to rise slightly. Therefore these efforts will hopefully stabilize the mill rate over the next two years.

18. Other Information – Assessed Valuation and Bonded Indebtedness

The assessed valuation of properties has increased substantially. This past years assessed valuation rose by $1,531,309

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# 447

Summary of Total Expenditures By Function
(All Funds)

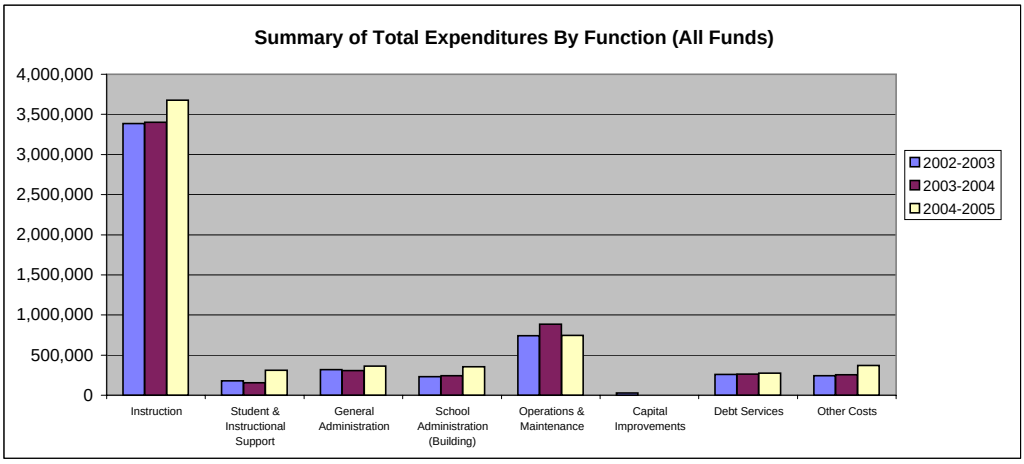
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,386,923	63%	3,402,512	62%	0%	3,678,334	60%	8%
Student & Instructional Support	179,342	3%	154,703	3%	-14%	310,462	5%	101%
General Administration	317,207	6%	305,525	6%	-4%	364,026	6%	19%
School Administration (Building)	232,080	4%	241,384	4%	4%	354,702	6%	47%
Operations & Maintenance	742,238	14%	884,119	16%	19%	744,835	12%	-16%
Capital Improvements	28,563	1%	0	0%	-100%	0	0%	0%
Debt Services	258,052	5%	261,629	5%	1%	274,748	5%	5%
Other Costs	243,213	5%	255,834	5%	5%	371,776	6%	45%
Total Expenditures	5,387,618	100%	5,505,706	100%	2%	6,098,883	100%	11%
Amount per Pupil	$8,731		$8,805		1%	$9,933		13%

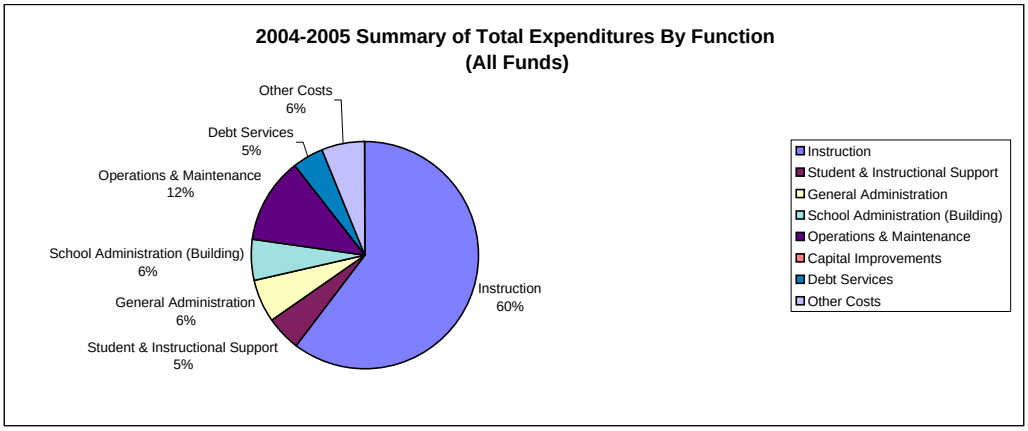
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

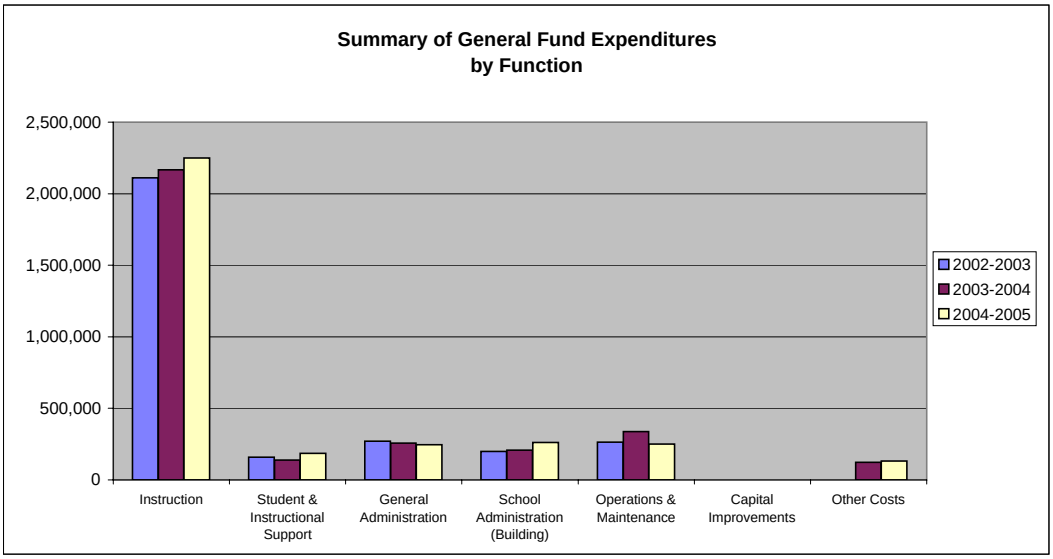


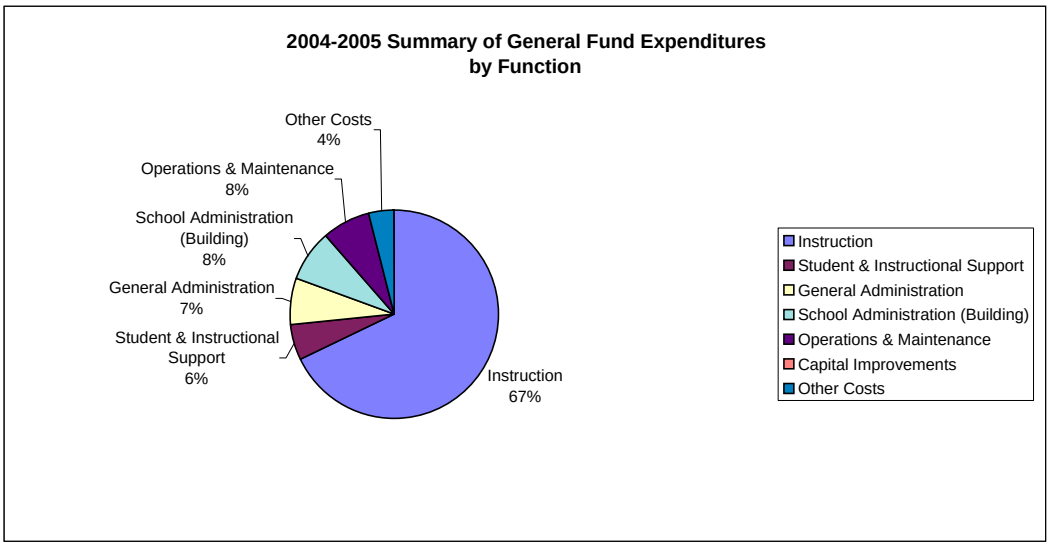


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,111,424	70%	2,167,613	67%	3%	2,248,461	68%	4%
Student & Instructional Support	157,992	5%	138,707	4%	-12%	184,525	6%	33%
General Administration	270,552	9%	258,128	8%	-5%	245,110	7%	-5%
School Administration (Building)	199,786	7%	207,019	6%	4%	261,847	8%	26%
Operations & Maintenance	263,003	9%	337,858	10%	28%	251,352	8%	-26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	122,458	4%	0%	131,688	4%	8%
Total Expenditures	3,002,757	100%	3,231,783	100%	8%	3,322,983	100%	3%
Amount per Pupil	$4,866		$5,168		6%	$5,412		5%

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

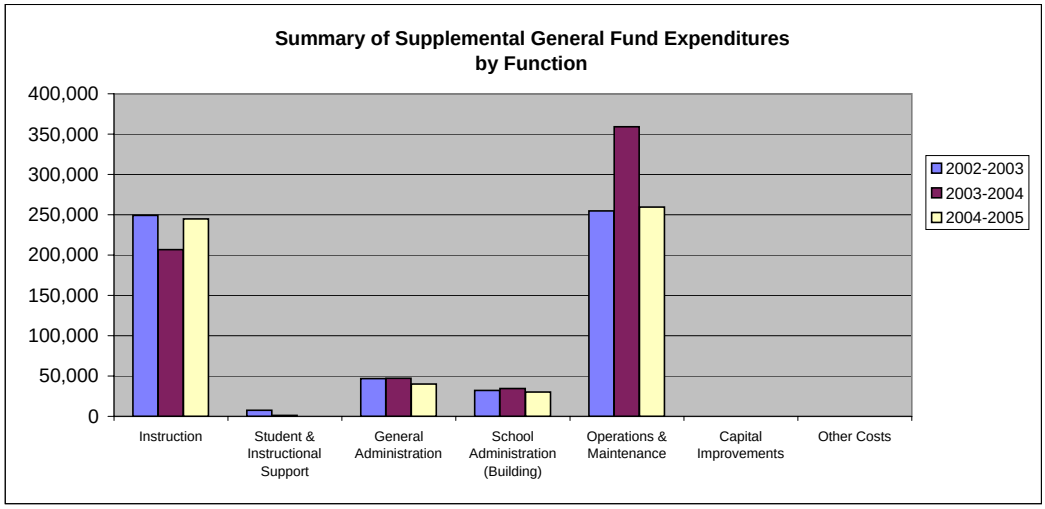


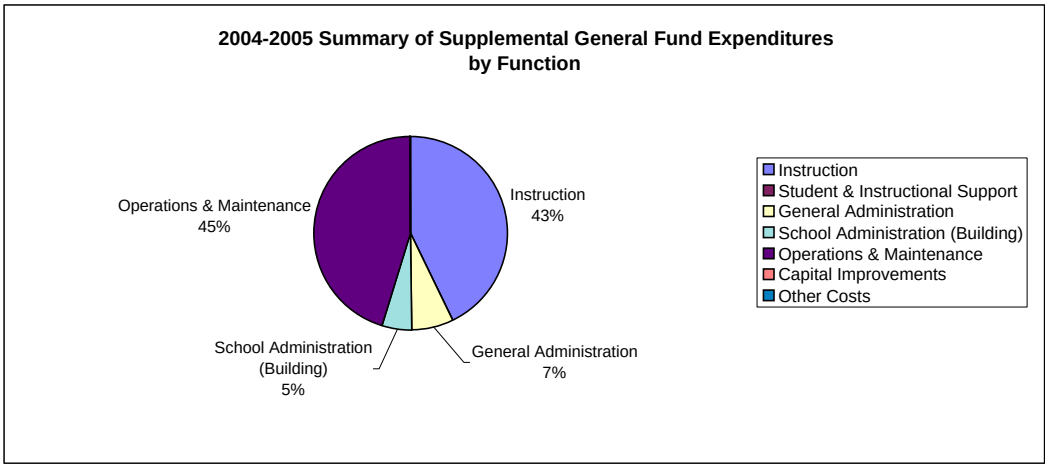


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	249,074	42%	206,574	32%	-17%	245,000	43%	19%
Student & Instructional Support	7,729	1%	1,236	0%	-84%	0	0%	-100%
General Administration	46,655	8%	47,397	7%	2%	40,000	7%	-16%
School Administration (Building)	32,294	5%	34,365	5%	6%	30,000	5%	-13%
Operations & Maintenance	254,762	43%	359,216	55%	41%	259,566	45%	-28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	590,514	100%	648,788	100%	10%	574,566	100%	-11%
Amount per Pupil	$957		$1,038		8%	$936		-10%

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



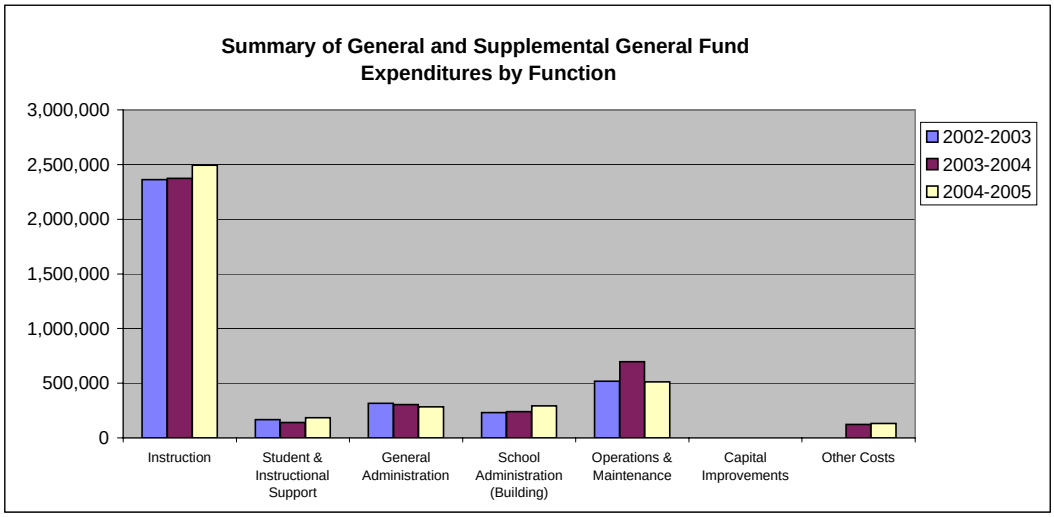


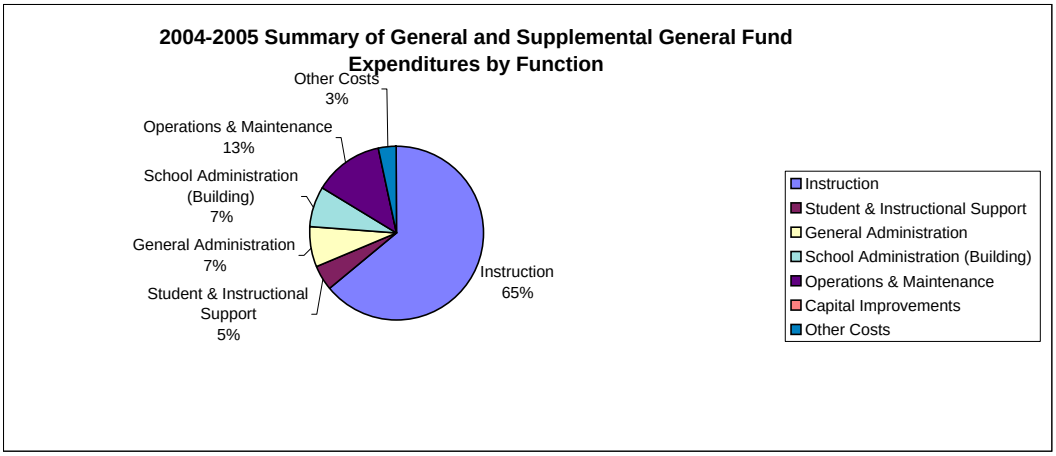
USD# 447

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	2,360,498	66%	2,374,187	61%	1%	2,493,461	64%	5%
Student & Instructional Support	165,721	5%	139,943	4%	-16%	184,525	5%	32%
General Administration	317,207	9%	305,525	8%	-4%	285,110	7%	-7%
School Administration (Building)	232,080	6%	241,384	6%	4%	291,847	7%	21%
Operations & Maintenance	517,765	14%	697,074	18%	35%	510,918	13%	-27%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	122,458	3%	0%	131,688	3%	8%
Total Expenditures	3,593,271	100%	3,880,571	100%	8%	3,897,549	100%	0%
Amount per Pupil	$5,823		$6,206		7%	$6,348		2%

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.

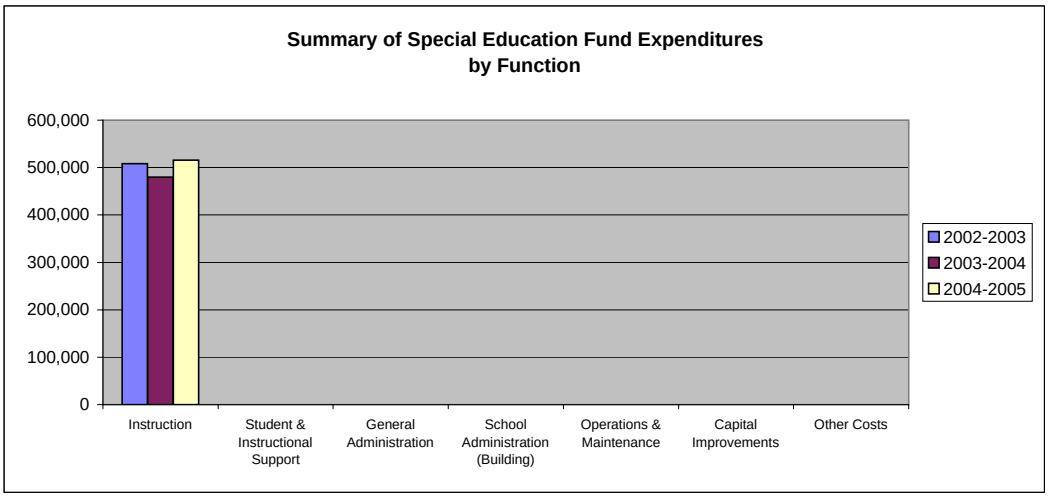


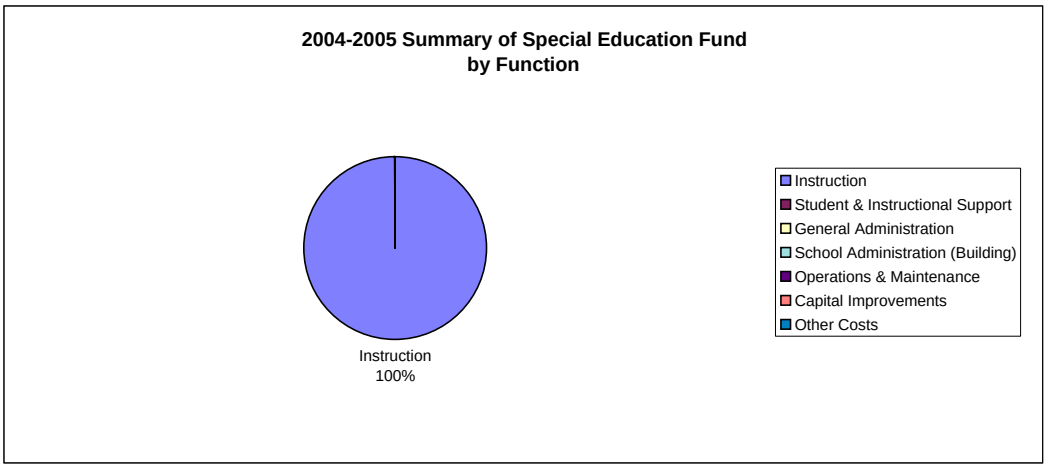


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	508,024	100%	479,649	100%	-6%	515,434	100%	7%
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	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	508,024	100%	479,649	100%	-6%	515,434	100%	7%
Amount per Pupil	$823		$767		-7%	$839		9%

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.)

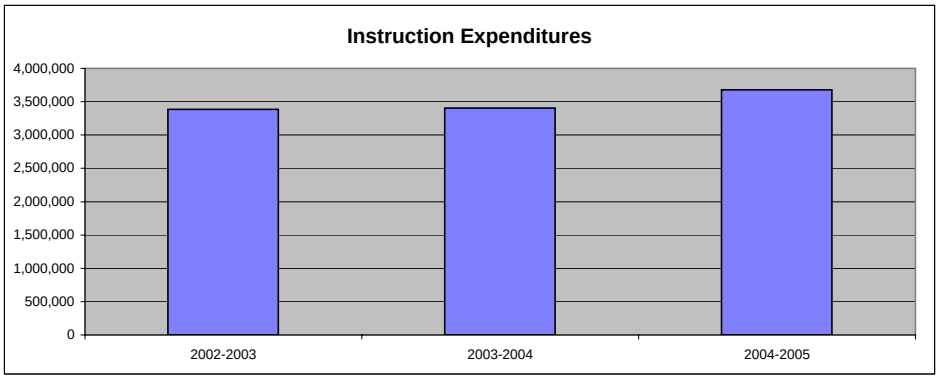


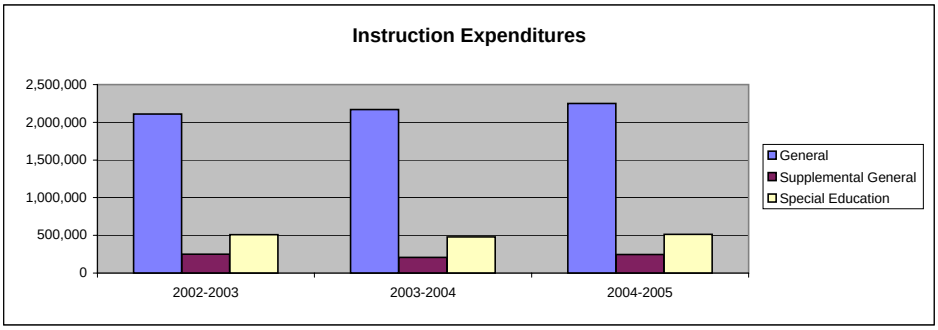


USD# 447

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	2,111,424		2,167,613	3%		2,248,461	4%
Federal Funds	303,694		405,510	34%		272,471	-33%
Supplemental General	249,074		206,574	-17%		245,000	19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		70,000	0%
Driver Education	8,456		7,727	-9%		10,800	40%
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	508,024		479,649	-6%		515,434	7%
Technology Education	0						
Transportation	0						
Vocational Education	184,581		111,486	-40%		173,880	56%
Gifts/Grants	8,822		10,662	21%		33,000	210%
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						109,288	
Contingency Reserve	0		0	0%			
Text Book & Student Material	12,848		13,291	3%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	3,386,923		3,402,512	0%		3,678,334	8%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	5,488		5,441	-1%		5,991	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	3,386,923		3,402,512	0%		3,678,334	8%





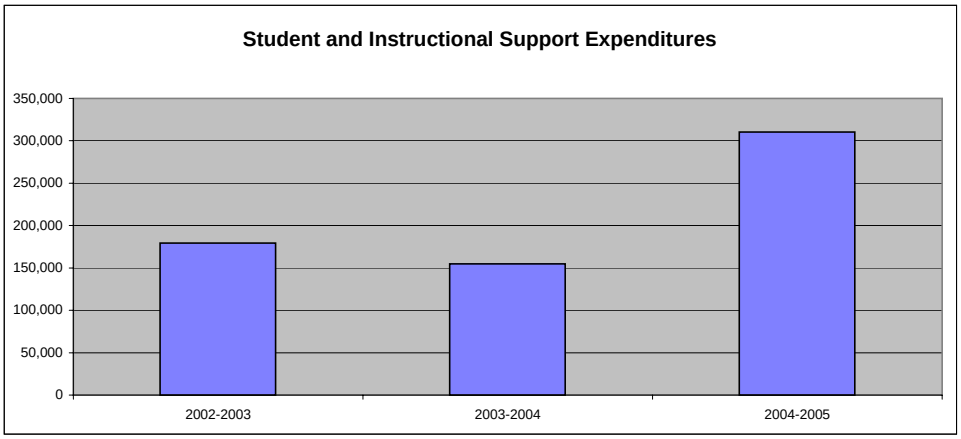
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	157,992		138,707	-12%		184,525	33%
Federal Funds	0		0	0%		0	0%
Supplemental General	7,729		1,236	-84%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		100,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	13,521		12,654	-6%		17,185	36%
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	100		2,106	2006%		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						8,752	
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	179,342		154,703	-14%		310,462	101%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	291		247	-15%		506	104%
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	179,342		154,703	-14%		310,462	101%
Amount per Pupil	$324		$259	-20%		$526	103%



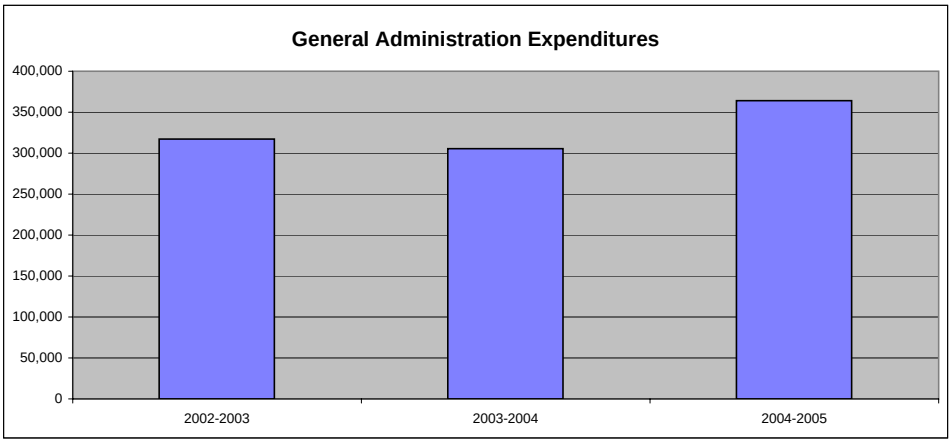
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	270,552		258,128	-5%		245,110	-5%
Federal Funds	0		0	0%		0	0%
Supplemental General	46,655		47,397	2%		40,000	-16%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		70,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		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						8,916	
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	317,207		305,525	-4%		364,026	19%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	514		489	-5%		593	21%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	317,207		305,525	-4%		364,026	19%



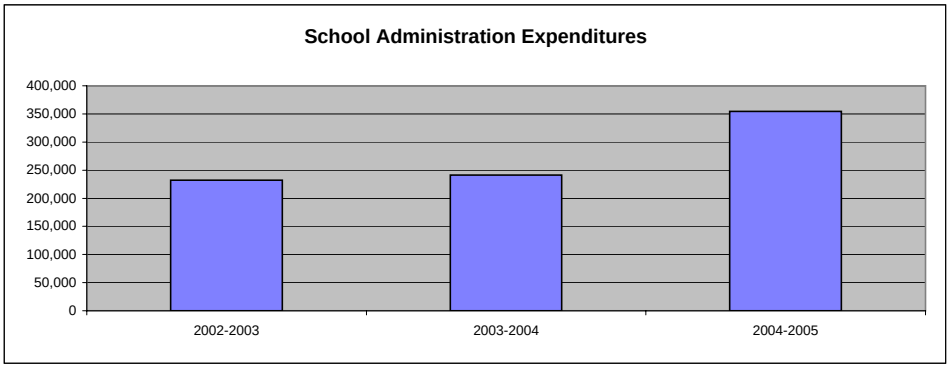
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	199,786		207,019	4%		261,847	26%
Federal Funds	0		0	0%		0	0%
Supplemental General	32,294		34,365	6%		30,000	-13%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		50,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		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						12,855	
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	232,080		241,384	4%		354,702	47%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	376		386	3%		578	50%
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	232,080		241,384	4%		354,702	47%



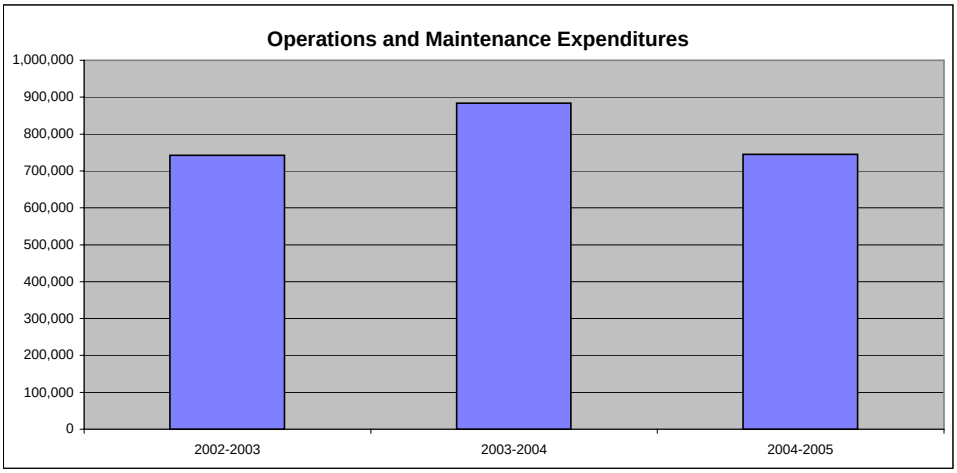
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	263,003		337,858	28%		251,352	-26%
Federal Funds	52,708		167	-100%		0	-100%
Supplemental General	254,762		359,216	41%		259,566	-28%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	386		5	-99%		1,850	36900%
Extraordinary School Program	0		0	0%		0	0%
Food Service	171,379		183,827	7%		220,898	20%
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		3,046	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						11,169	
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	742,238		884,119	19%		744,835	-16%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	1,203		1,414	18%		1,213	-14%
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	742,238		884,119	19%		744,835	-16%



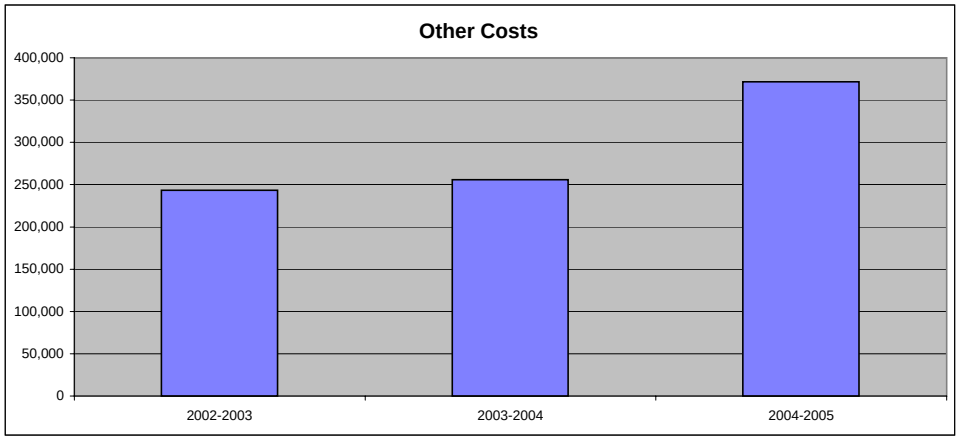
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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	0		122,458	0%		131,688	8%
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%		80,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	118,737		133,376	12%		150,000	12%
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	123,592						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	884		0	-100%		1,500	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						8,588	
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	243,213		255,834	5%		371,776	45%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	394		409	4%		605	48%
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	243,213		255,834	5%		371,776	45%



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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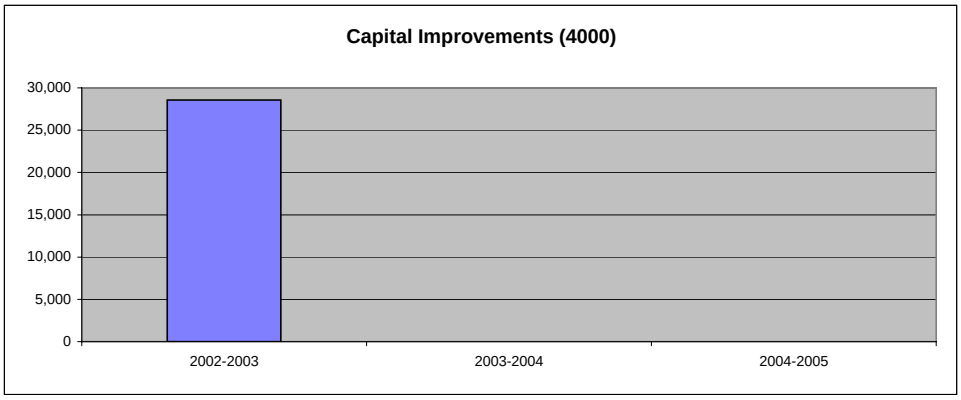
Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	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	28,563		0	-100%		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	28,563		0	-100%		0	0%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	46		0	-100%		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	28,563		0	-100%		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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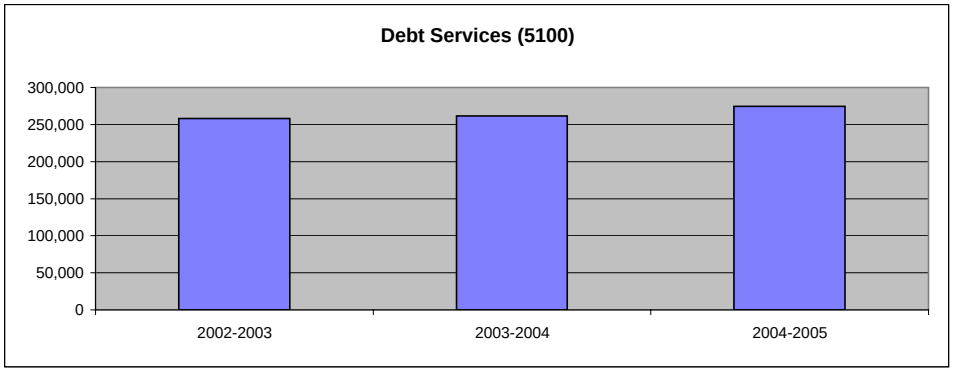
Debt Services Expenditures (5100)

	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	258,052		261,629	1%		274,748	5%
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	258,052		261,629	1%		274,748	5%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	418		418	0%		447	7%
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	258,052		261,629	1%		274,748	5%



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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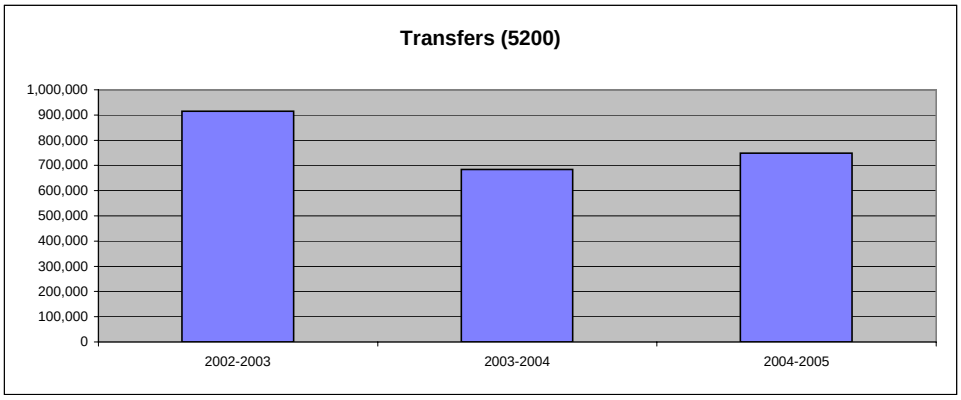
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	914,360		674,692	-26%		543,880	-19%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		9,850	0%		205,434	1986%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	914,360		684,542	-25%		749,314	9%
Enrollment (FTE)*	617.1		625.3	1%		614.0	-2%
Amount per Pupil	1,482		1,095	-26%		1,220	11%
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	914,360		684,542	-25%		749,314	9%



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

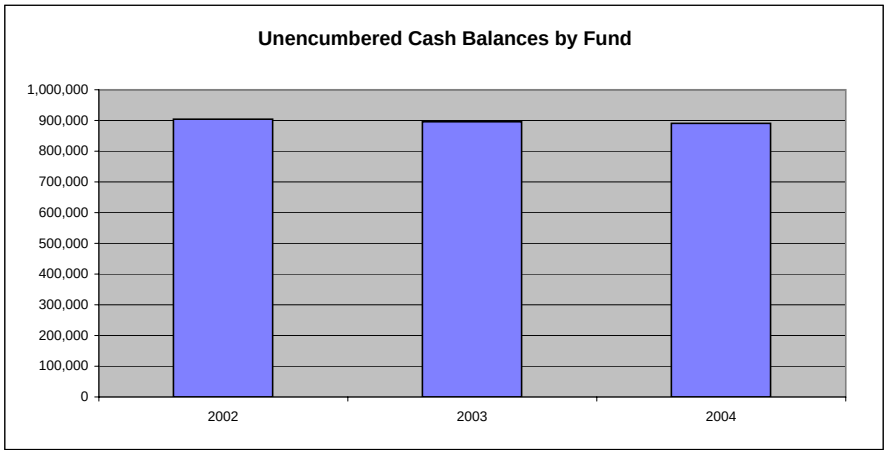
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 447

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	89	183	89
Federal Funds	70,358	8,419	-10,261
Supplemental General	14,459	15,612	48,674
Bilingual Education	0	0	0
Capital Outlay	410,629	430,891	480,476
Driver Training	11,934	6,643	10,244
Extraordinary School Program	0	0	0
Food Service	59,081	59,021	55,949
Professional Development	4,204	3,989	4,185
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	58,645	58,424	60,841
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	21,414	19,628	17,167
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	100,033	120,033	
Text Book & Student Material	11,259	6,616	
Bond & Interest 1	141,761	166,581	223,298
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	903,866	896,040	890,662
Enrollment (FTE)*	617.1	625.3	614.0
Amount per Pupil	1,465	1,433	1,451
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	903,866	896,040	890,662



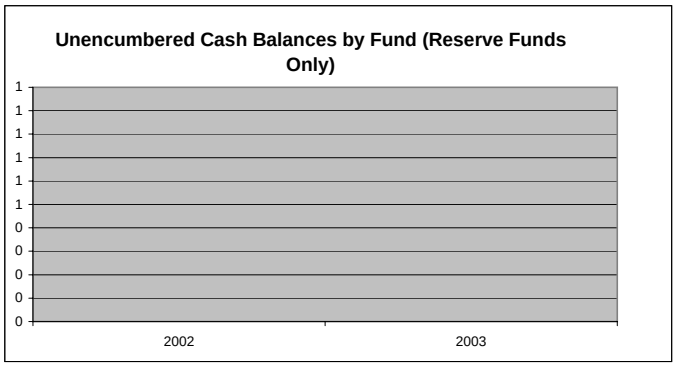
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

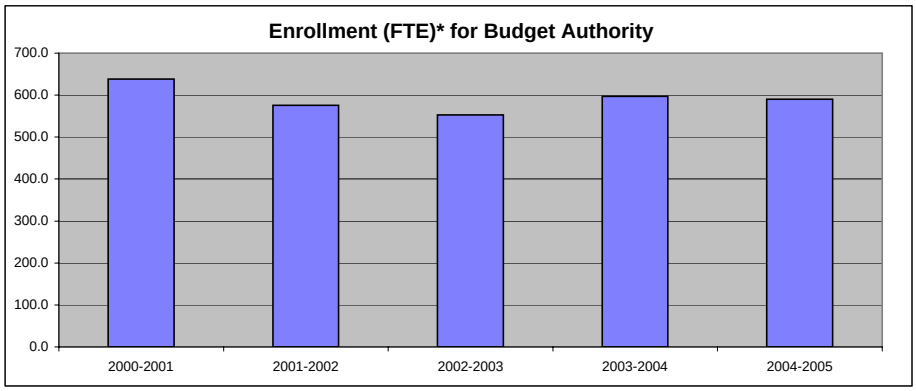


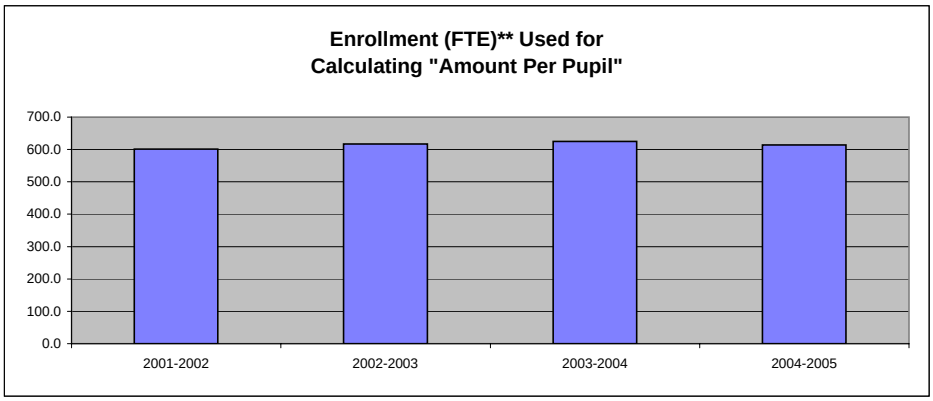
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

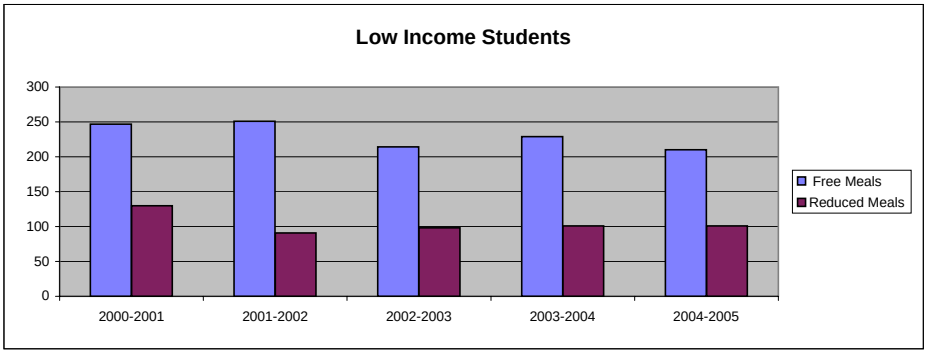
USD# 447

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)*	638.2	576.0	-10%	553.2	-4%	596.8	8%	590.0	-1%
Enrollment (FTE)**	N/A	601.0		617.1	3%	625.3	1%	614.0	-2%
Number of Students - Free Meals	247	251	2%	214	-15%	229	7%	210	-8%
Number of Students - Reduced Meals	130	91	-30%	98	8%	101	3%	101	0%





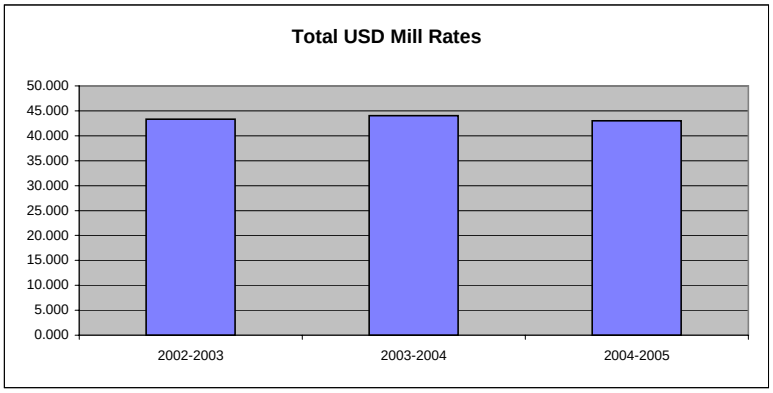


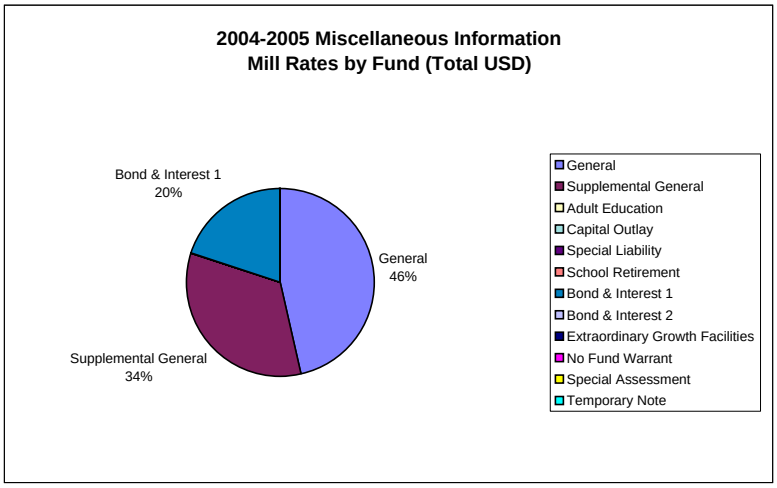
*FTE for state aid and budget authority purposes for general fund.

** 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.

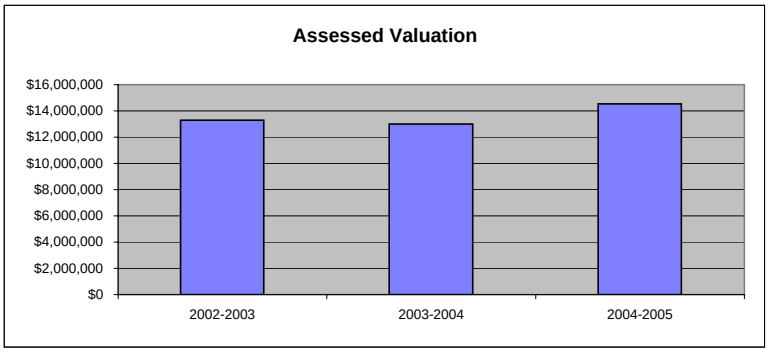
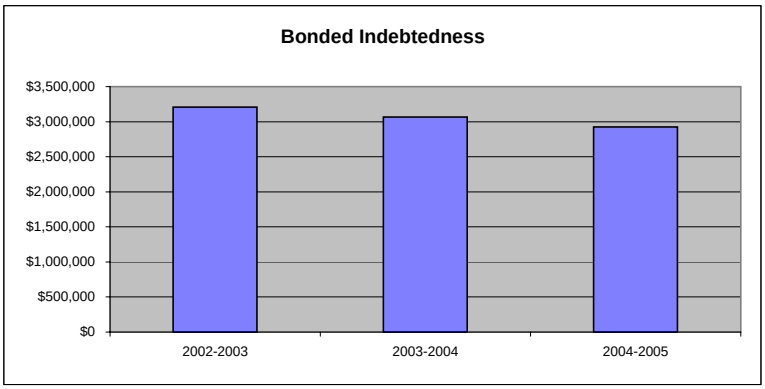
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	13.019	14.411	14.435
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	10.328	9.636	8.565
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	**43.347**	**44.047**	**43.000**
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	1.915	1.985	1.997
Recreation Commission Employee Benefit	0.037	0.000	0.000
TOTAL OTHER	**1.952**	**1.985**	**1.997**





USD# 447

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$13,284,878	$13,000,258	$14,531,567
Bonded Indebtedness	$3,210,000	$3,065,000	$2,925,000