Budget Profile
2004-2005

Beloit Public Schools – USD 273

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 #273

Introduction

The public schools of USD 273 base their educational programs on those principles necessary to prepare students for responsible citizenship. As such, the schools recognize that our complex, changing society demands that educational programs continue to provide a sound, basic education.

Realizing that students vary in aptitude and interest, the educational program will provide for the development of general knowledge while addressing individual needs and desires. All students will have an equal opportunity to pursue and acquire an education.

The District's Mission Statement includes: "The students of USD 273 will be given the opportunity to become: (1) academically functional; (2) aware of important cultural heritages, traditions, and lifestyles; (3) aware of vocational opportunities; (4) conscious of the importance of good health and a positive self-image; and (5) aware of the fine arts."

Unified School District Number 273 encompasses 433 square miles of North Central Kansas. The central office of USD 273 provides support for the district's administrators, instructors, and classified staff in meeting the educational goals established for students. Support service staff are available to provide school health services, counseling, remedial instruction, tutoring, and a full continuum of special education services to assist students in taking advantage of the sound, basic education provided in each school.

Through a system of program evaluation, development, and re-assessment, the curriculum is continually updated to meet the challenges of the future. This system operates on a five-year cycle with textbooks and other resources selected after the curriculum review process.

Administrators, teachers, and classified employees have available a comprehensive staff development program which is approved by the Kansas State Department of Education. Those staff members having a "Professional Development Plan" receive credit for training they receive to enhance their job skills.

Board Members

Carolyn Finney	738-2427
Larry Fouts	738-3167
Patricia Heidrick, President	738-5033
Melinda Kimple	738-4002
Charles Luke, Vice President	738-2135
Kay Simmons	738-2816
Kerry Studer	738-3031

Key Staff

Superintendent: Gregory P. Renter
Business Office Staff: Doris M. Gasper
Curriculum & Instruction Staff: Julie Parker
Other Key Contacts: Keith Williams, Director of Special Education
Kelly Arnberger, Jr./Sr. High School Principal

Derek Holmes, Jr./Sr. High School Assistant Principal
Joel Applegate, Elementary Principal

The District's Accomplishments and Challenges

Accomplishments: On the Kansas State Reading Assessment, Beloit Elementary School students scored ten percentage points above the state target for 2004. Jr./Sr. High School students scored eight points above the targets.

On the Kansas State Math Assessments, Beloit Elementary School students scored thirty-four percentage points above the state target for 2004. Jr./Sr. High School students scored nineteen points above the targets.

The district has increased graduation requirements and included a "Service Education" component as a means of fostering volunteerism.

Advanced Placement courses in Calculus, History and Spanish were initiated in the 2002-2003 school year. Twenty students successfully completed the AP exams at the end of the year. College credits are awarded based upon the student's scores on a comprehensive final exam.

At the junior high level, a foreign language survey course was initiated. The course will introduce students to French, German and Spanish.

The Teacher Cadet Program was initiated in an effort to provide juniors and seniors an opportunity to receive training and experience teaching in a variety of classroom settings. Sixteen students successfully completed the program.

Pawnee Mental Health Services, in cooperation with the Beloit Special Education Cooperative and USD 273, is now operating an alternative educational placement for students who have difficulty performing in a traditional school environment. The Behavior Academy for Youth opened in November of 2003.

Challenges: Declining enrollment has affected the Beloit schools as it has throughout the state. At 826, enrollment is the lowest since 1989. That fact, coupled with decreasing resources, has forced cuts in staff at all levels.

Fourteen of the eighty-three teachers and administrators are eligible to retire. With teacher shortages being reported throughout the nation, the district will have difficulty finding qualified replacements.

Shortages in state revenues and increasing health insurance costs have limited the district's ability to keep salaries competitive, further restricting the recruitment and retention of teachers.

Supplemental Information for the Following Tables

Summary of Total Expenditures by Function (All Funds)
It is important to note that expenditures for fiscal years 2002 and 2003 are actual. They are being compared with estimated expenditure for FY 2004.

1. Summary of General Fund Expenditures by Function
   This fund is limited by a formula, which includes student enrollment as the most critical component. With this limitation in mind, several expenditures were moved into the Supplemental General Fund. With the elimination of the Transportation Fund, transportation expenditures are now entered in the General Fund.

2. Summary of Supplemental General Fund Expenditures by Function
   This fund is limited to an amount no greater than twenty-five percent of the General Fund. The FY 2004 budget shows several expenditures moved from the General Fund to the Supplemental General Fund. These include counseling and nursing services. With the elimination of the Technology Fund, technology expenditures were moved to the Supplemental General Fund.

3. Summary of General and Supplemental General Fund Expenditures by Function
   This table combines the two general operating funds for a better picture of the district's expenditures.

4. Summary of Special Education Fund by Function
   This fund is a reflection of the district's transfers into the Special Education Cooperative Budget.

5. Instruction Expenditures (1000)
   This table provides actual and budgeted instructional figures for each fund.

6. Student and Instructional Support Expenditures (2100 & 2200)
   Student and support programs include: nursing, counseling and library services.

7. General Administration Expenditures (2300)
   These are Board of Education and district administrative services.

8. School Administration Expenditures (2400)
   These are administrative services combined for the Beloit Elementary School and the Beloit Jr./Sr. High School.

9. Operations and Maintenance Expenditures (2600)
   These expenditures include: custodial, maintenance, utilities, repair and general upkeep of the facilities.

10. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    This table includes Food Service and Transportation.

11. Capital Improvements (4000)

Although the budget for 2004-05 indicates expenditures total $584,010, most will be carried over to the following year.

12. Debt Services (5000)
    None

13. Miscellaneous Information Unencumbered Cash Balance by Fund

14. Reserve Funds Unencumbered Cash Balance
    This fund reflects the activity in the Health Care Reserve Fund, the district's self-funded health insurance program.

15. Other Information - FTE

16. Miscellaneous Information Mill Rates by Fund

17. 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 follows: 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)

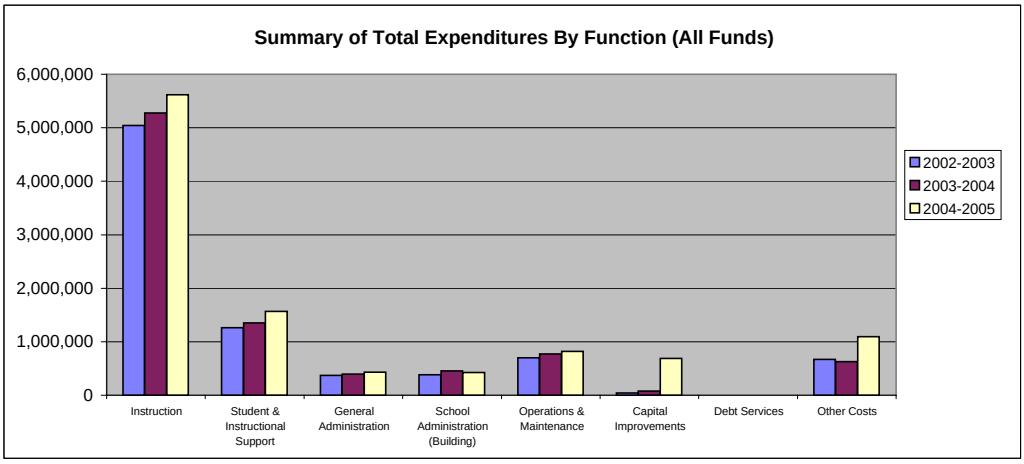
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,042,037	60%	5,274,480	59%	5%	5,620,096	53%	7%
Student & Instructional Support	1,262,109	15%	1,350,295	15%	7%	1,569,616	15%	16%
General Administration	369,336	4%	392,859	4%	6%	428,149	4%	9%
School Administration (Building)	383,906	5%	454,251	5%	18%	423,349	4%	-7%
Operations & Maintenance	702,290	8%	772,729	9%	10%	816,739	8%	6%
Capital Improvements	41,962	0%	75,098	1%	79%	688,733	6%	817%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	667,940	8%	626,119	7%	-6%	1,095,083	10%	75%
Total Expenditures	8,469,580	100%	8,945,831	100%	6%	10,641,765	100%	19%
Amount per Pupil	$10,881		$12,160		12%	$14,465		19%

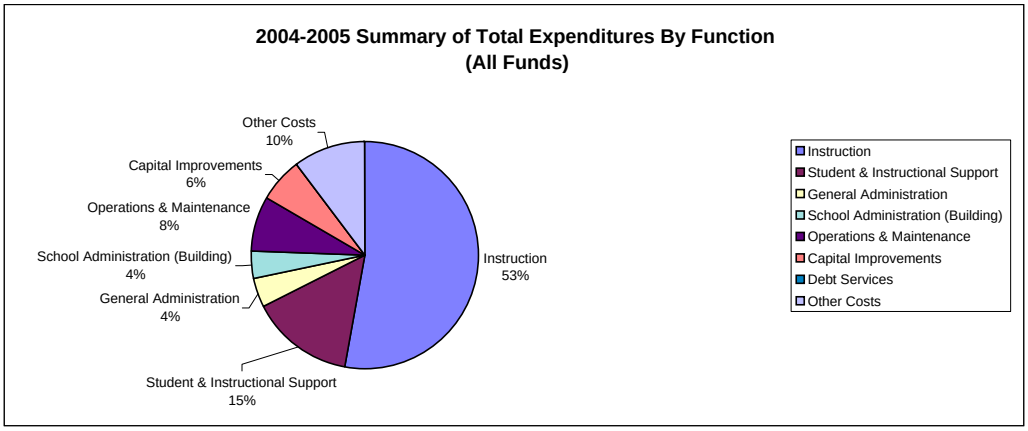
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

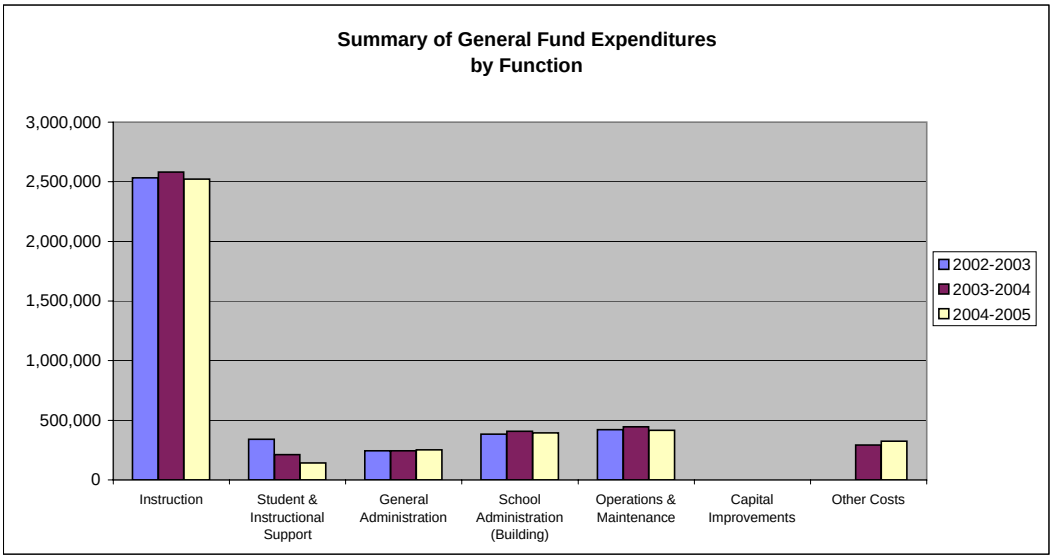


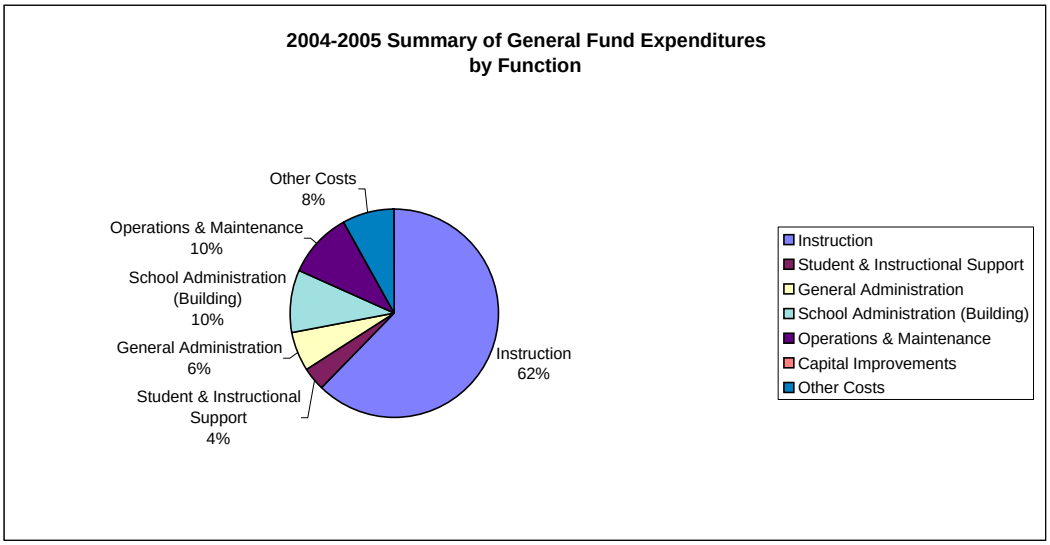


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,534,424	65%	2,581,838	62%	2%	2,522,738	62%	-2%
Student & Instructional Support	340,319	9%	213,109	5%	-37%	142,806	4%	-33%
General Administration	242,873	6%	244,425	6%	1%	251,700	6%	3%
School Administration (Building)	383,906	10%	408,512	10%	6%	394,195	10%	-4%
Operations & Maintenance	422,174	11%	444,184	11%	5%	416,568	10%	-6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	292,902	7%	0%	325,000	8%	11%
Total Expenditures	3,923,696	100%	4,184,970	100%	7%	4,053,007	100%	-3%
Amount per Pupil	$5,041		$5,688		13%	$5,509		-3%

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

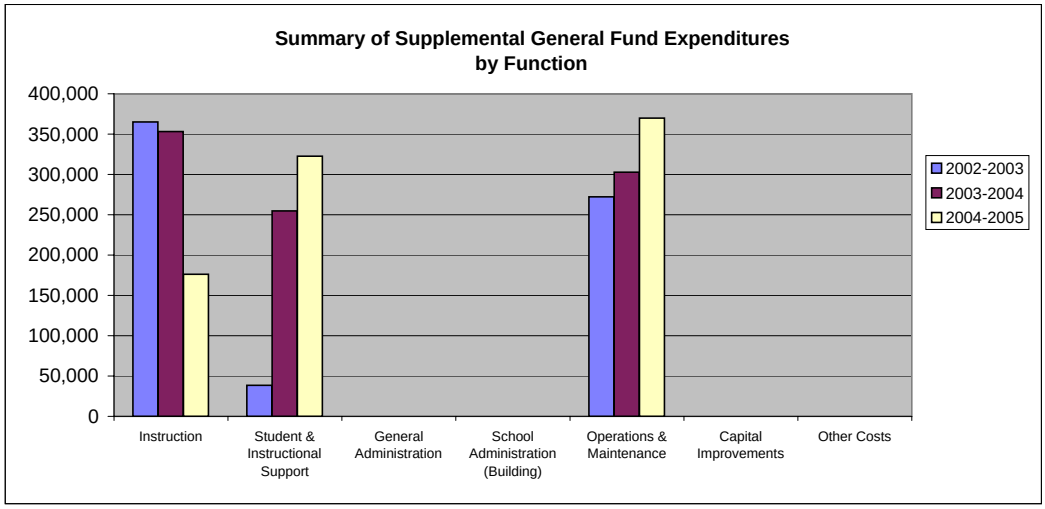


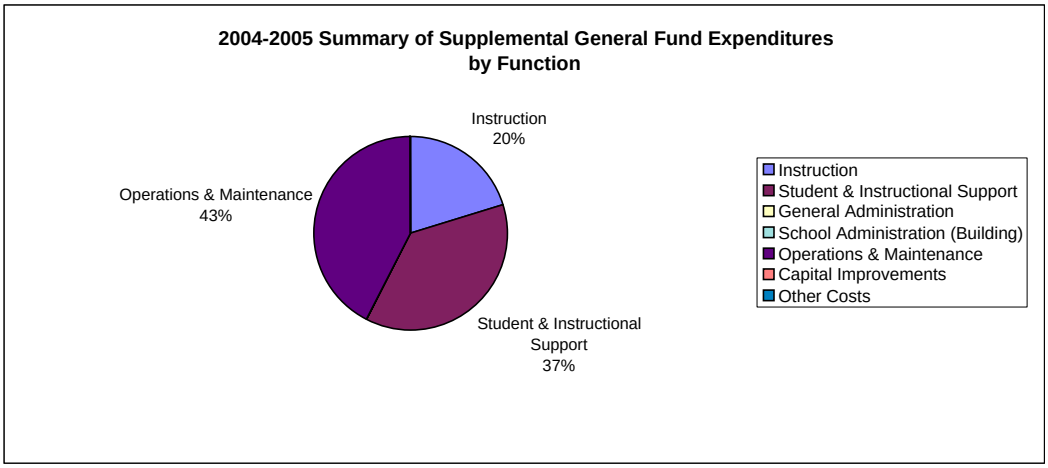


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	365,060	54%	353,336	39%	-3%	176,130	20%	-50%
Student & Instructional Support	38,508	6%	254,793	28%	562%	322,513	37%	27%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	272,031	40%	302,854	33%	11%	370,000	43%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	675,599	100%	910,983	100%	35%	868,643	100%	-5%
Amount per Pupil	$868		$1,238		43%	$1,181		-5%

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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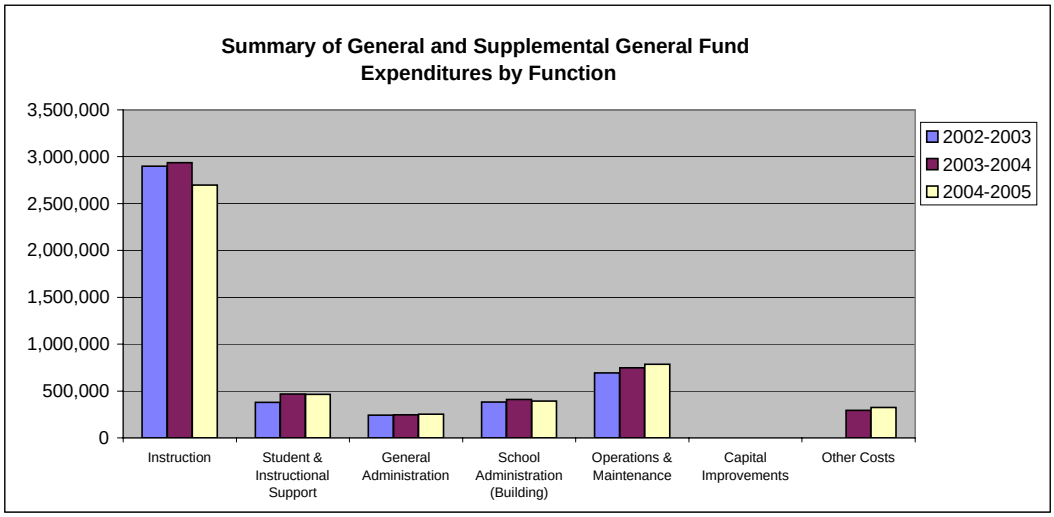
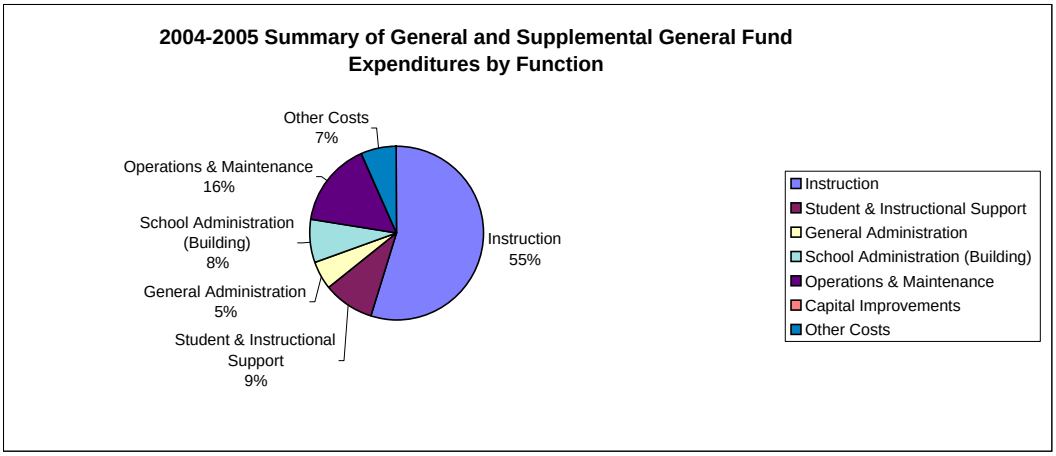
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,899,484	63%	2,935,174	58%	1%	2,698,868	55%	-8%
Student & Instructional Support	378,827	8%	467,902	9%	24%	465,319	9%	-1%
General Administration	242,873	5%	244,425	5%	1%	251,700	5%	3%
School Administration (Building)	383,906	8%	408,512	8%	6%	394,195	8%	-4%
Operations & Maintenance	694,205	15%	747,038	15%	8%	786,568	16%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	292,902	6%	0%	325,000	7%	11%
Total Expenditures	4,599,295	100%	5,095,953	100%	11%	4,921,650	100%	-3%
Amount per Pupil	$5,909		$6,927		17%	$6,690		-3%

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

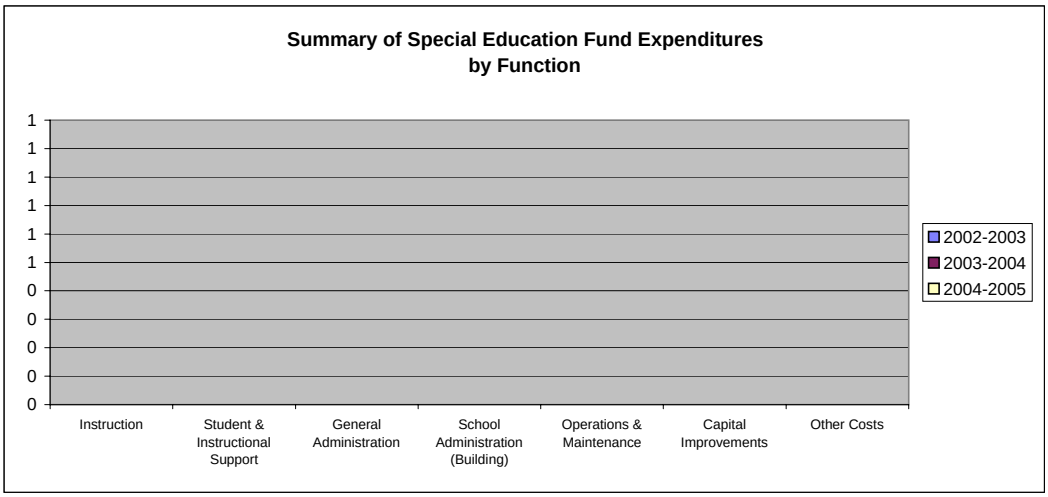


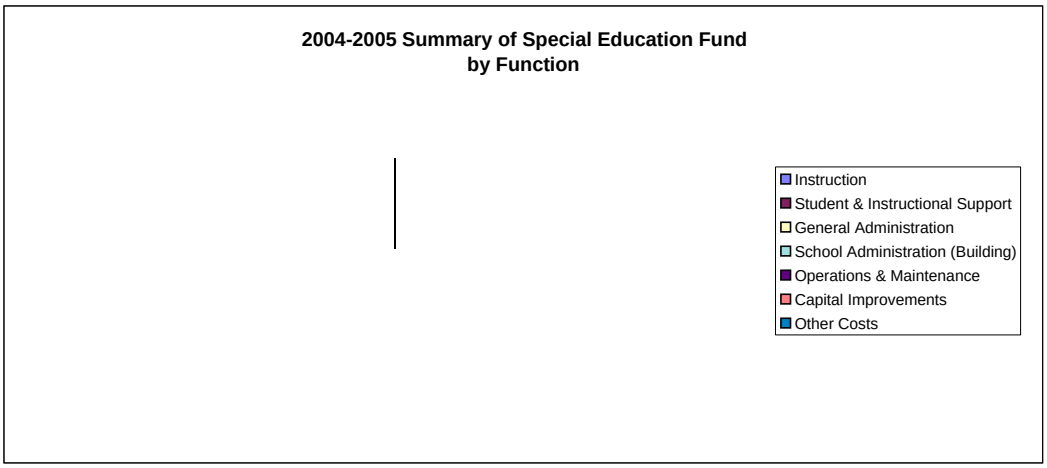


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Student & Instructional Support	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
General Administration	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
School Administration (Building)	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Operations & Maintenance	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Capital Improvements	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Other Costs	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Total Expenditures	0	#DIV/0!	0	#DIV/0!	0%	0	#DIV/0!	0%
Amount per Pupil	$0		$0		0%	$0		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.)

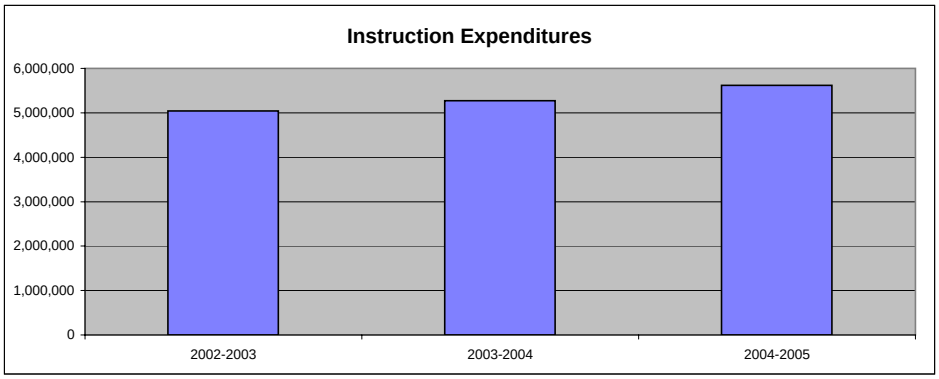


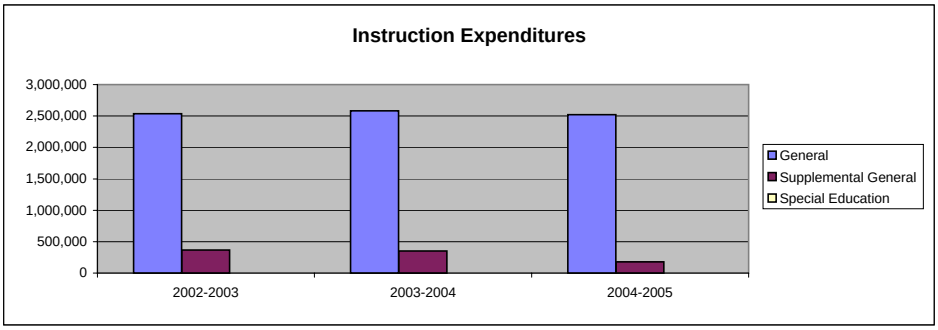


USD# 273

Instruction Expenditures (1000)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	2,534,424	2,581,838	2%	2,522,738	-2%
Federal Funds	120,509	172,768	43%	231,538	34%
Supplemental General	365,060	353,336	-3%	176,130	-50%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	33,596	13,336	-60%	100,000	650%
Driver Education	9,487	14,476	53%	24,079	66%
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	1,451				
Transportation	0				
Vocational Education	290,784	296,702	2%	294,065	-1%
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				263,509	
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	3,355,311	3,432,456	2%	3,612,059	5%
Enrollment (FTE)*	778.4	735.7	-5%	735.7	0%
Amount per Pupil	4,311	4,666	8%	4,910	5%
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	1,686,726	1,842,024	9%	2,008,037	9%
TOTAL	5,042,037	5,274,480	5%	5,620,096	7%





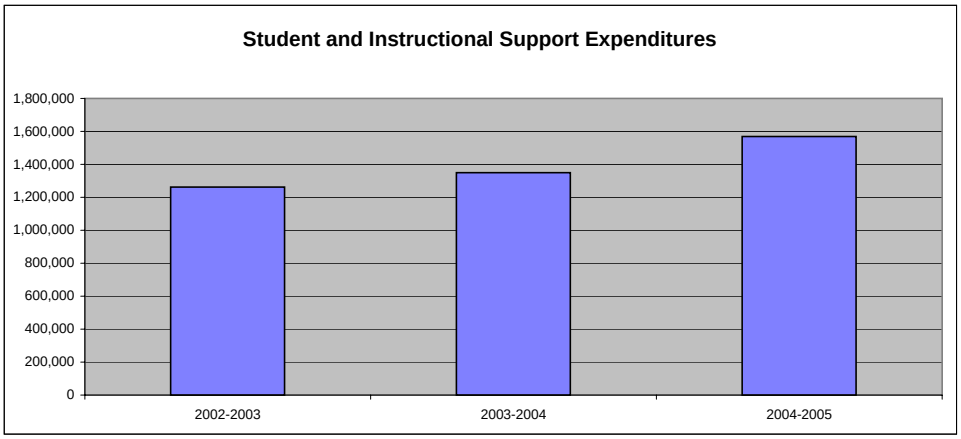
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	340,319		213,109	-37%		142,806	-33%
Federal Funds	3,731		3,150	-16%		3,957	26%
Supplemental General	38,508		254,793	562%		322,513	27%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	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	30,357		17,189	-43%		27,200	58%
Parent Education Program	78,430		80,182	2%		91,777	14%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	52,801						
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						57,233	
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	544,146		568,423	4%		655,486	15%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	699		773	11%		891	15%
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	717,963		781,872	9%		914,130	17%
TOTAL	1,262,109		1,350,295	7%		1,569,616	16%
Amount per Pupil	$1,669		$1,835	10%		$2,134	16%



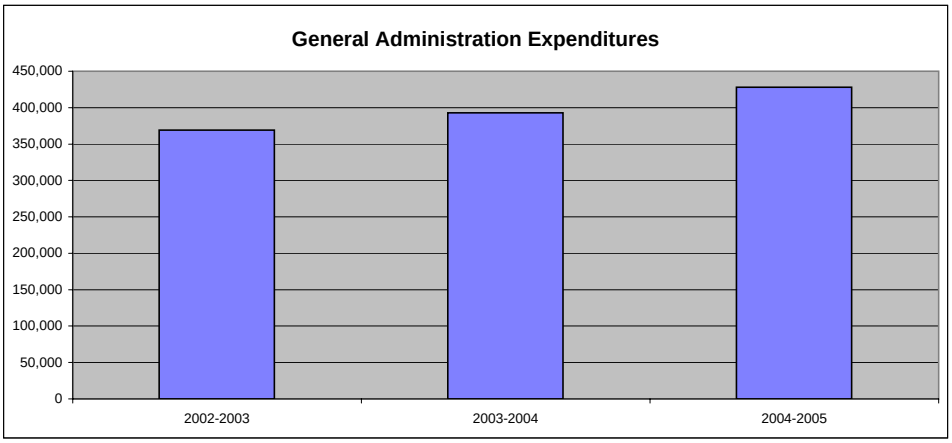
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	242,873		244,425	1%		251,700	3%
Federal Funds	0		0	0%		2,200	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		10,088	0%		10,000	-1%
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						15,560	
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	242,873		254,513	5%		279,460	10%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	312		346	11%		380	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	126,463		138,346	0%		148,689	7%
TOTAL	369,336		392,859	6%		428,149	9%



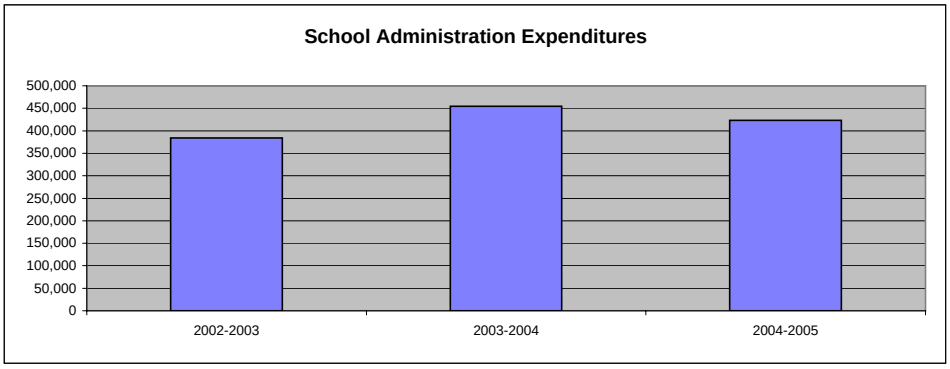
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	383,906		408,512	6%		394,195	-4%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		45,739	0%		10,000	-78%
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						19,154	
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	383,906		454,251	18%		423,349	-7%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	493		617	25%		575	-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	383,906		454,251	18%		423,349	-7%



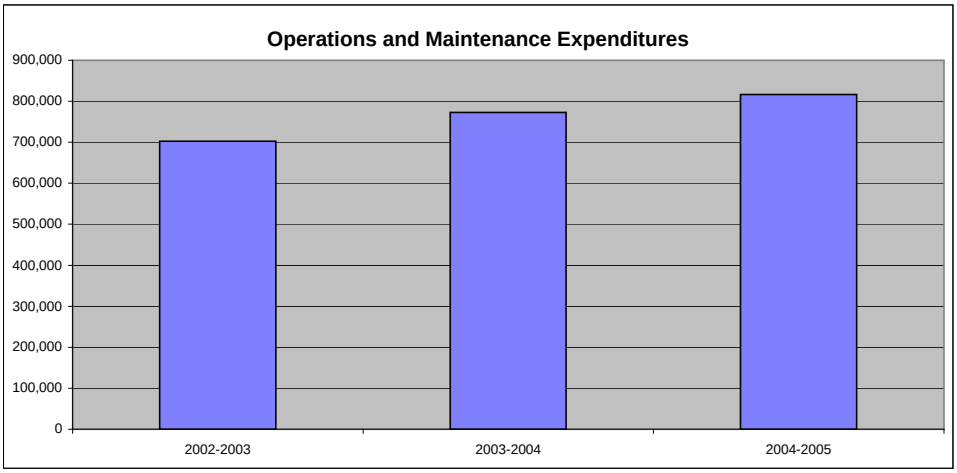
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	422,174		444,184	5%		416,568	-6%
Federal Funds	0		0	0%		0	0%
Supplemental General	272,031		302,854	11%		370,000	22%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,384		24,758	235%		10,000	-60%
Driver Training	701		933	33%		1,300	39%
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						18,871	
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	702,290		772,729	10%		816,739	6%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	902		1,050	16%		1,110	6%
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	702,290		772,729	10%		816,739	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 and Special Education Coop.

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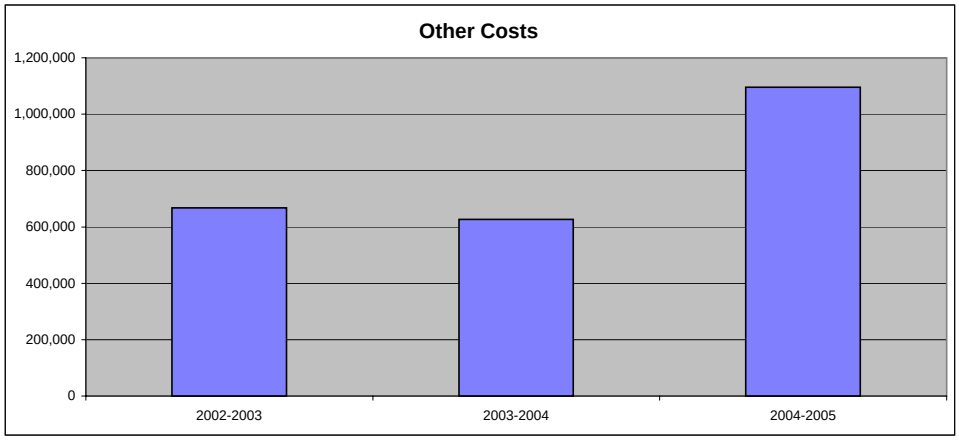
Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		292,902	0%		325,000	11%
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	322,304		298,754	-7%		355,216	19%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	308,696						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						9,745	
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	631,000		591,656	-6%		689,961	17%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	811		804	-1%		938	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	36,940		34,463	-7%		405,122	1076%
TOTAL	667,940		626,119	-6%		1,095,083	75%



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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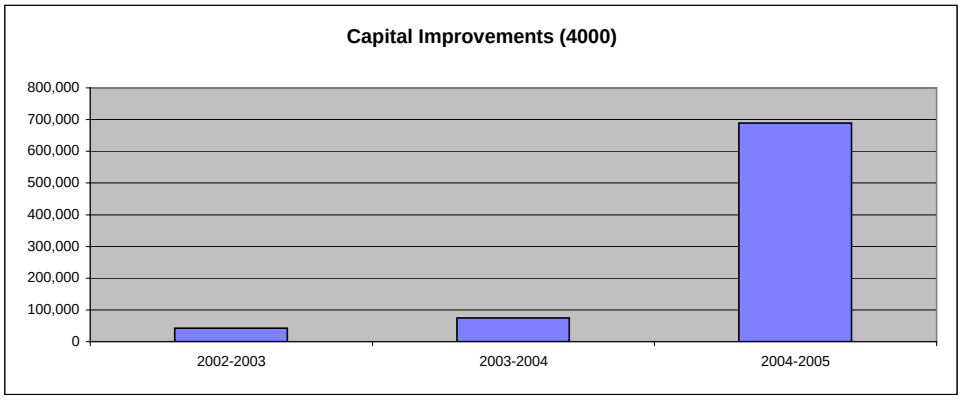
Capital Improvements Expenditures (4000)

	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	41,962		75,098	79%		688,733	817%
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	41,962		75,098	79%		688,733	817%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	54		102	89%		936	817%
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	41,962		75,098	79%		688,733	817%



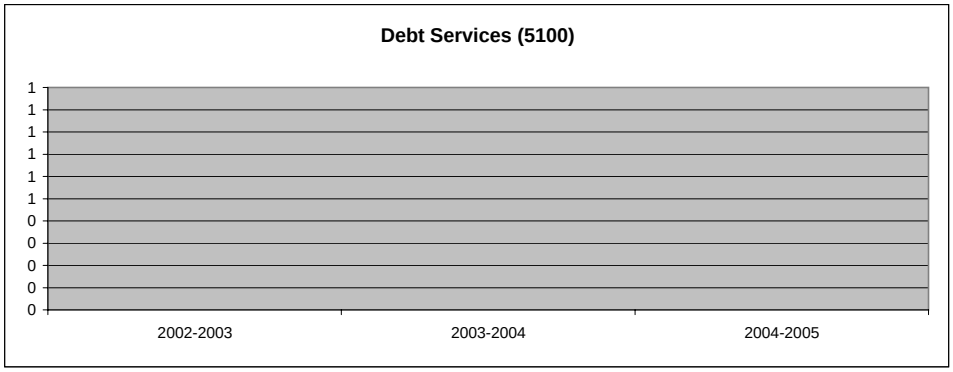
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	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)*	778.4		735.7	-5%		735.7	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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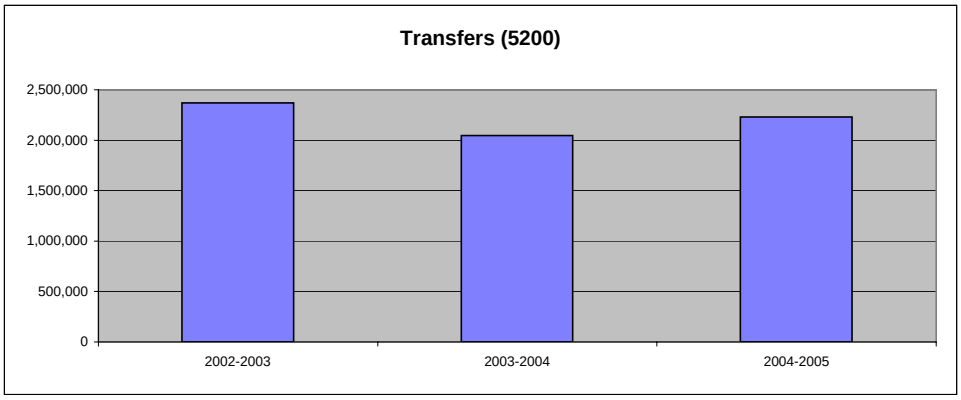
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,103,650		857,527	-22%		893,565	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	500,543		328,297	-34%		368,000	12%
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	765,778		860,228	12%		967,473	12%
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	2,369,971		2,046,052	-14%		2,229,038	9%
Enrollment (FTE)*	778.4		735.7	-5%		735.7	0%
Amount per Pupil	3,045		2,781	-9%		3,030	9%
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	2,369,971		2,046,052	-14%		2,229,038	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.

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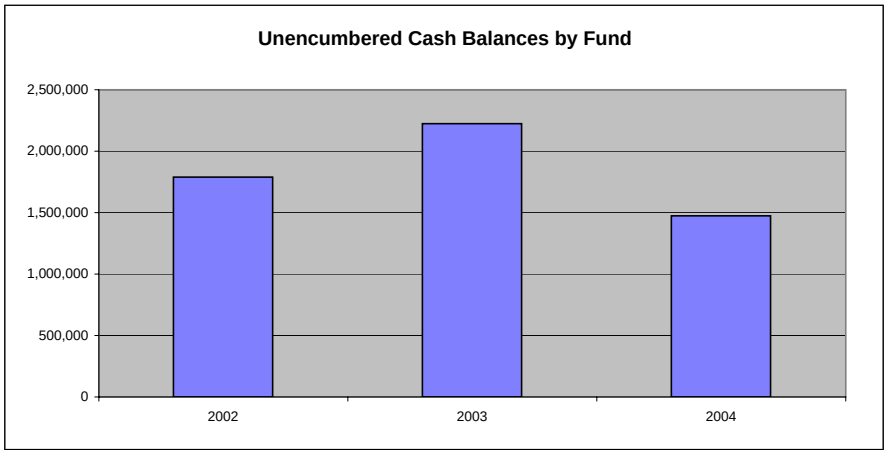
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	0	0
Federal Funds	213	6,889	42,480
Supplemental General	35,831	25,938	154,927
Bilingual Education	0	0	0
Capital Outlay	252,403	512,532	619,296
Driver Training	2,740	10,263	13,339
Extraordinary School Program	0	0	0
Food Service	25,212	20,780	12,340
Professional Development	2,210	0	2,200
Parent Education Program	3,047	1,946	165
Summer School	0	0	0
Special Education	0	44,525	45,973
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	469,171	574,949	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	184,598	197,091	
Text Book & Student Material	0	0	
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	975,425	1,394,913	890,720
Enrollment (FTE)*	778.4	735.7	735.7
Amount per Pupil	1,253	1,896	1,211
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	813,431	828,043	583,097
TOTAL	1,788,856	2,222,956	1,473,817



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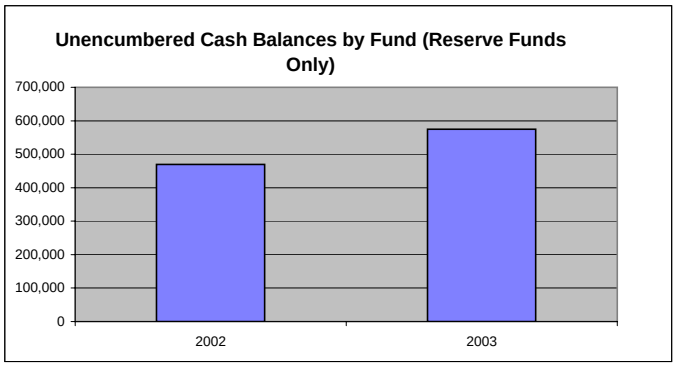
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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	469,171	574,949
TOTAL OTHER	469,171	574,949
Amount per Pupil	$603	$781

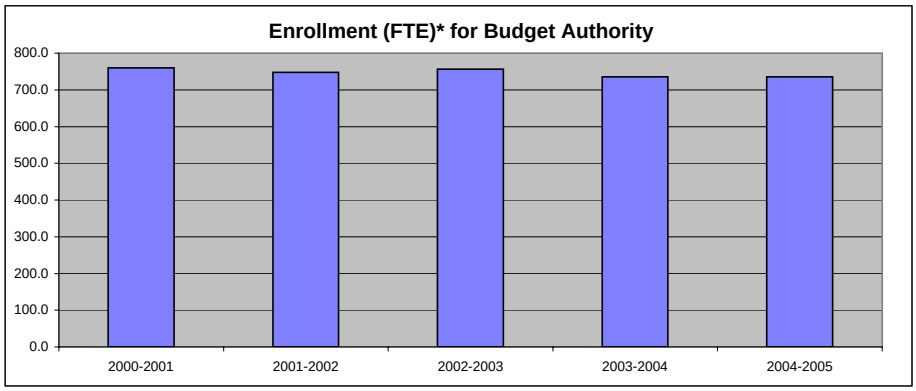


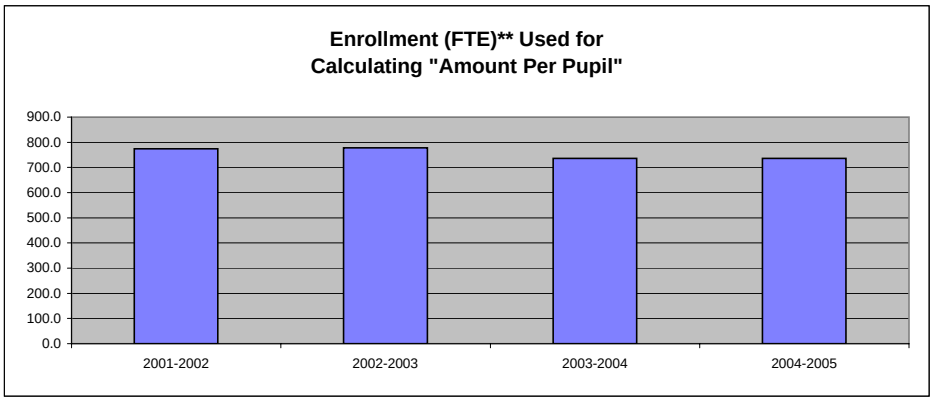
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

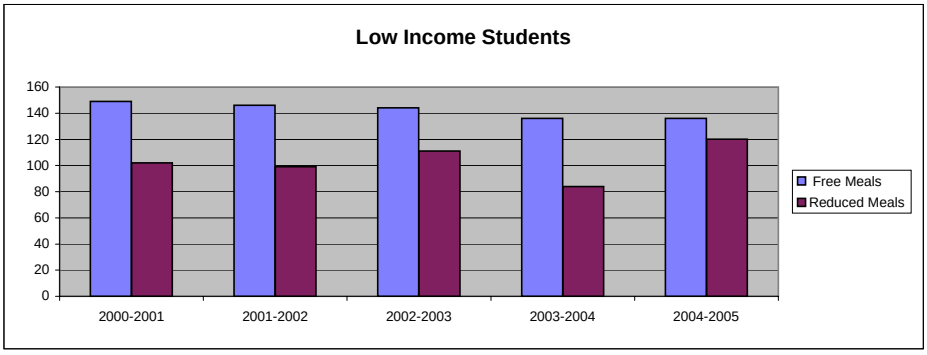
USD# 273

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)*	760.1	747.7	-2%	756.4	1%	735.7	-3%	735.7	0%
Enrollment (FTE)**	N/A	774.2		778.4	1%	735.7	-5%	735.7	0%
Number of Students - Free Meals	149	146	-2%	144	-1%	136	-6%	136	0%
Number of Students - Reduced Meals	102	99	-3%	111	12%	84	-24%	120	43%





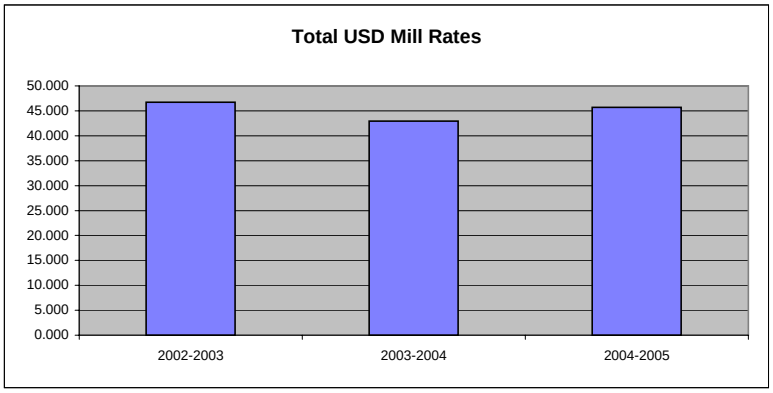


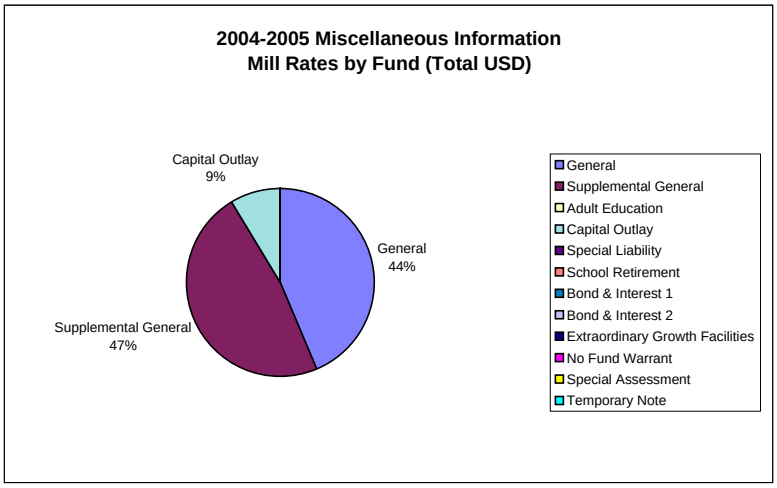
*FTE for state aid and budget authority purposes for general fund.

** 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.

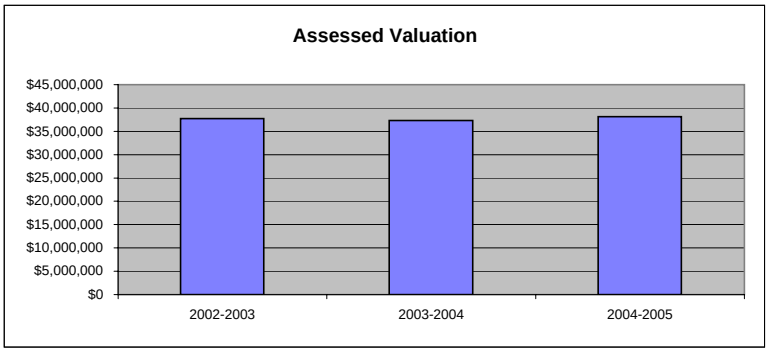
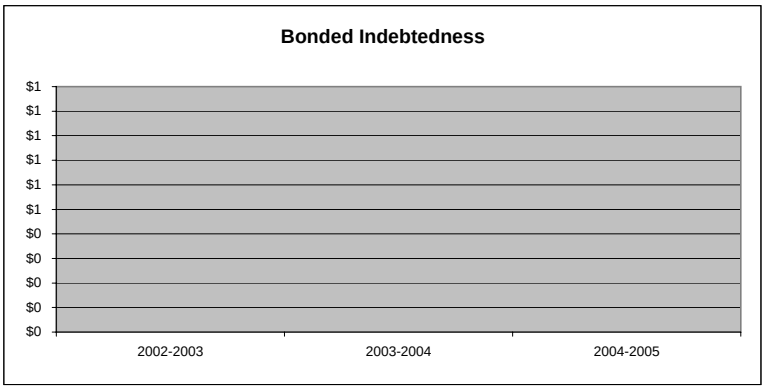
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	22.745	18.977	21.719
Adult Education	0.000	0.000	0.000
Capital Outlay	3.961	3.991	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	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	**46.706**	**42.968**	**45.719**
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# 273

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$37,746,606	$37,300,485	$38,163,141
Bonded Indebtedness	$0	$0	$0