Budget Profile
2004-2005

Osborne County Schools

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2004-2005 Budget General Information
USD #: 392

Introduction

Unified School District No. 392 is a small rural district located in north central Kansas. The local economy is heavily dependent upon agriculture. One manufacturing company employs over 100 people but many of the products produced by the company are for agricultural consumers. Student population continues to decline as adults leave the area in search of other employment opportunities.

Board Members

Mr. Ronald Sturgeon, President	215 South 5th, Osborne, KS 67473
Mr. Tony Wolters, Vice President	Box 126, Portis, KS 67474
Mr. Rodney Boland	2421 West 70th, Alton, KS 67623
Mr. Randy Burch	502 South 8th, Osborne, KS 67473
Mr. Wes LeRock	535 North 2nd, Osborne, KS 67473
Mr. Mike Reed	Box 172, Osborne, KS 67473
Mr. Roger Schultze	1697 Soth 160th Avenue, Osborne, KS 67473

Key Staff

Superintendent: Mr. Daniel Newman
Business Office Staff: Mrs. Kathy Grabast, Clerk
Mrs. Jeanne Mans, Treasurer
Other Key Contacts: Mrs. Elizabeth Schultze, Transportation Director

The District's Accomplishments and Challenges

Accomplishments: An examination of statistics prepared by the department of education shows many areas where the students of Osborne schools exceeded statewide standards. The 2004 Adequate Yearly Progress Report contains the following information:

ALL STUDENTS

	% Proficent or Above	Valid Tests Taken	Met State Indicators
Reading	77.8	104	Yes
Mathematics	83.5	91	Yes

Graduation rate as well as attendance rate has remained well above state averages.

Challenges: Declining enrolment has caused many changes within the district. Financial resources continue to dwindle as state aid is reduced. Four retiring staff members were not replaced and staff will again be reduced in numbers at the end of this school term. The rising cost of health insurance is a financial impediment for the district. Instructional staff is stable but many are close to retirement age. Finding some replacements will be difficult.

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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7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
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13. Debt Services (5000)
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15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

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

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

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

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

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

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

Summary of Total Expenditures By Function
(All Funds)

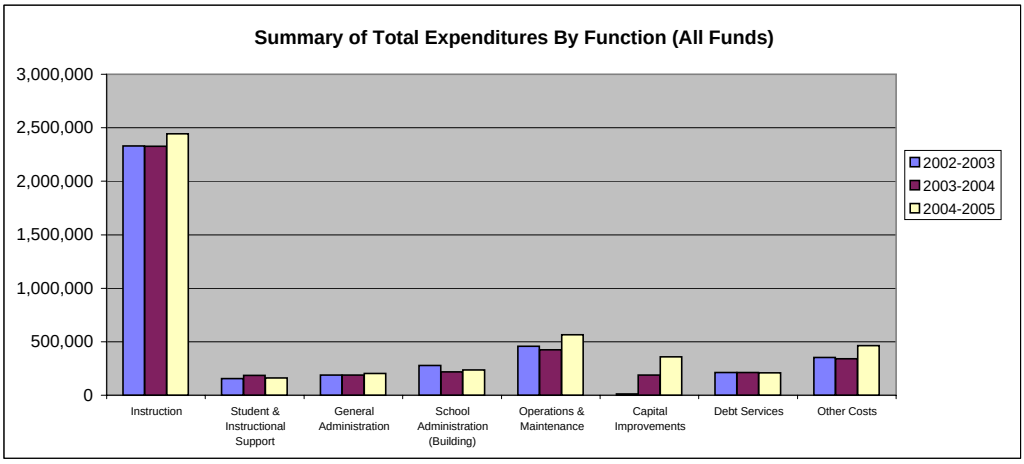
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,328,955	58%	2,325,862	57%	0%	2,443,435	53%	5%
Student & Instructional Support	154,515	4%	184,823	5%	20%	162,318	3%	-12%
General Administration	189,434	5%	188,874	5%	0%	204,880	4%	8%
School Administration (Building)	279,493	7%	219,598	5%	-21%	235,275	5%	7%
Operations & Maintenance	458,439	11%	425,176	10%	-7%	566,577	12%	33%
Capital Improvements	11,408	0%	188,394	5%	1551%	358,710	8%	90%
Debt Services	213,754	5%	211,721	5%	-1%	210,558	5%	-1%
Other Costs	352,203	9%	339,738	8%	-4%	464,805	10%	37%
Total Expenditures	3,988,201	100%	4,084,186	100%	2%	4,646,558	100%	14%
Amount per Pupil	$9,179		$10,162		11%	$12,592		24%

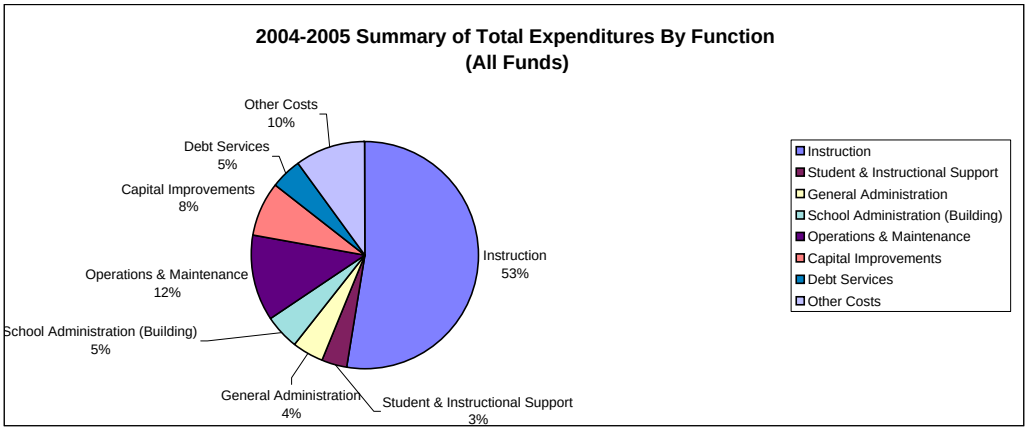
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

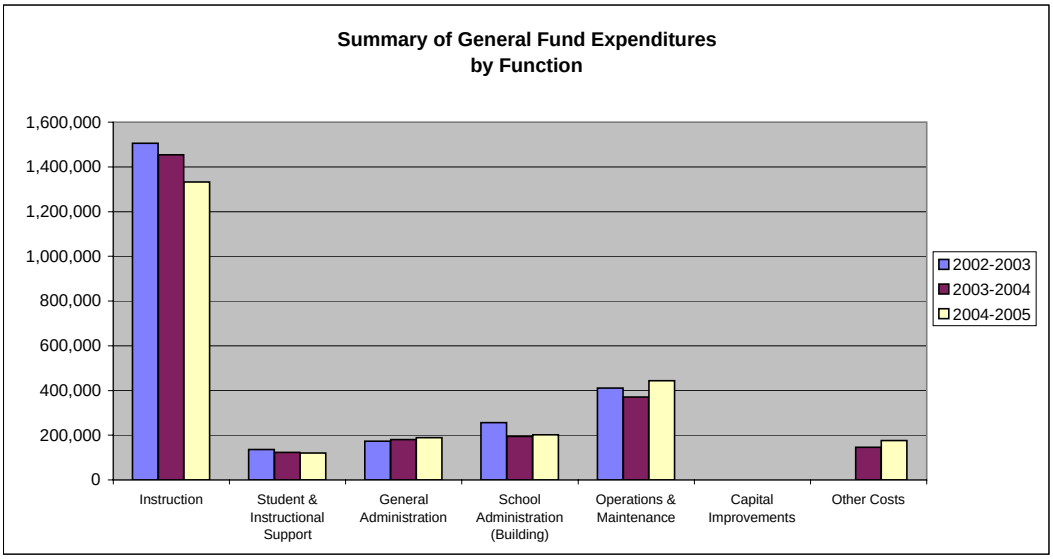


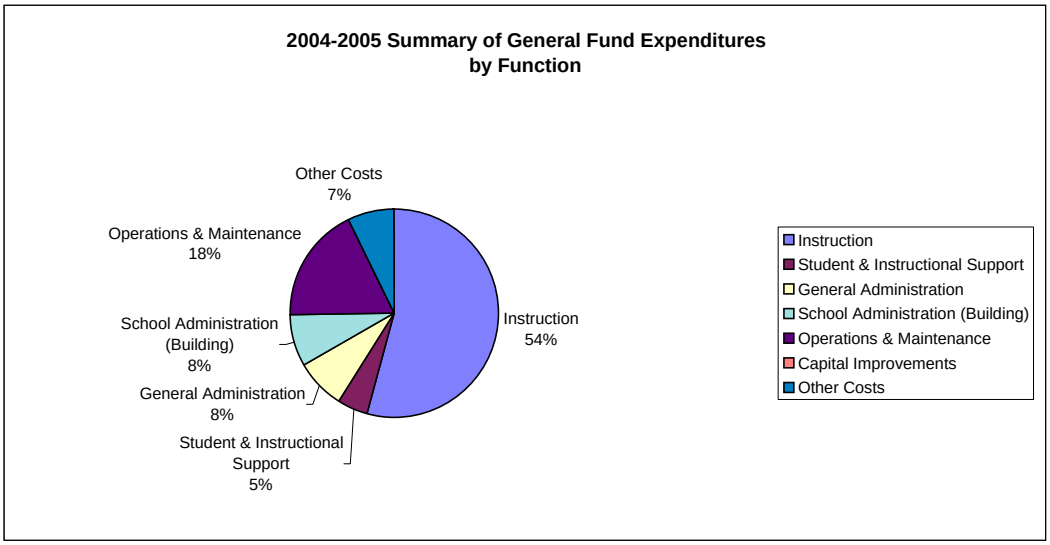


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,505,833	61%	1,453,424	59%	-3%	1,332,250	54%	-8%
Student & Instructional Support	135,367	5%	123,060	5%	-9%	120,201	5%	-2%
General Administration	173,324	7%	179,636	7%	4%	189,525	8%	6%
School Administration (Building)	255,642	10%	195,106	8%	-24%	201,485	8%	3%
Operations & Maintenance	410,985	17%	370,032	15%	-10%	443,472	18%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	145,448	6%	0%	176,729	7%	22%
Total Expenditures	2,481,151	100%	2,466,706	100%	-1%	2,463,662	100%	0%
Amount per Pupil	$5,710		$6,138		7%	$6,677		9%

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

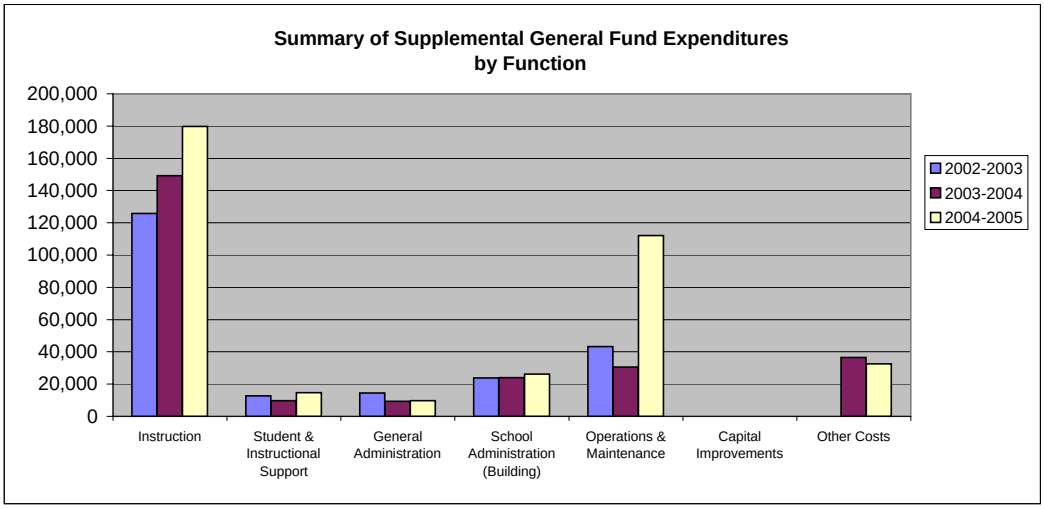


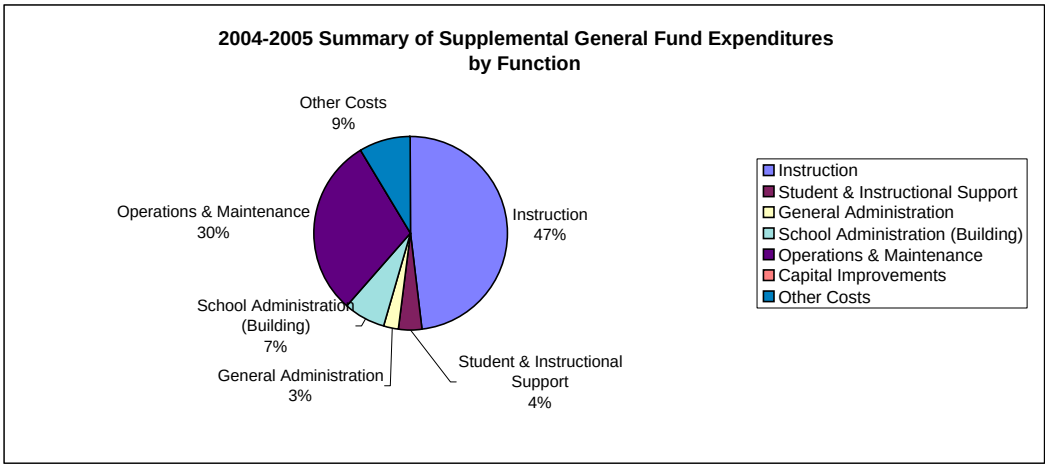


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	125,850	57%	149,288	58%	19%	179,850	48%	20%
Student & Instructional Support	12,630	6%	9,642	4%	-24%	14,700	4%	52%
General Administration	14,400	7%	9,238	4%	-36%	9,700	3%	5%
School Administration (Building)	23,851	11%	23,960	9%	0%	26,250	7%	10%
Operations & Maintenance	43,298	20%	30,571	12%	-29%	112,050	30%	267%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	36,540	14%	0%	32,450	9%	-11%
Total Expenditures	220,029	100%	259,239	100%	18%	375,000	100%	45%
Amount per Pupil	$506		$645		27%	$1,016		58%

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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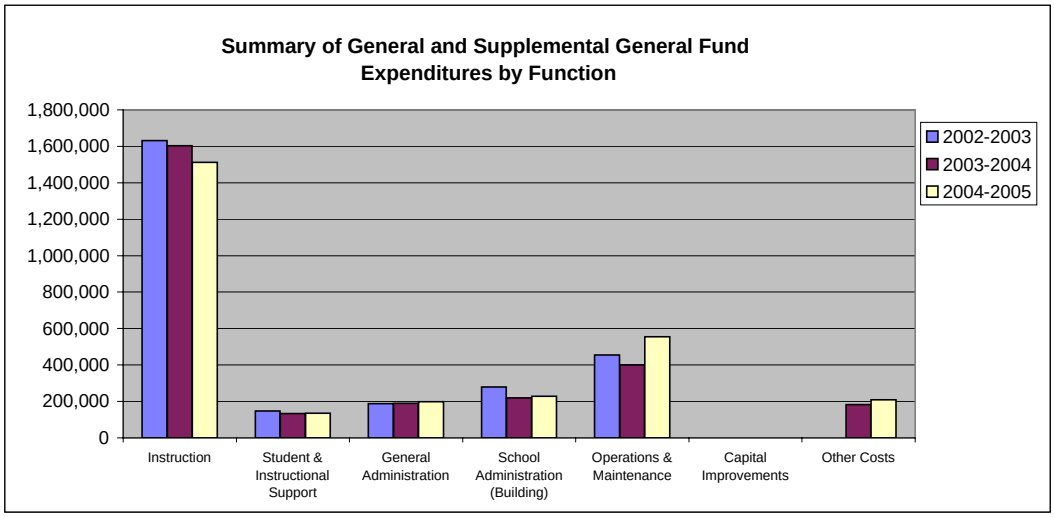
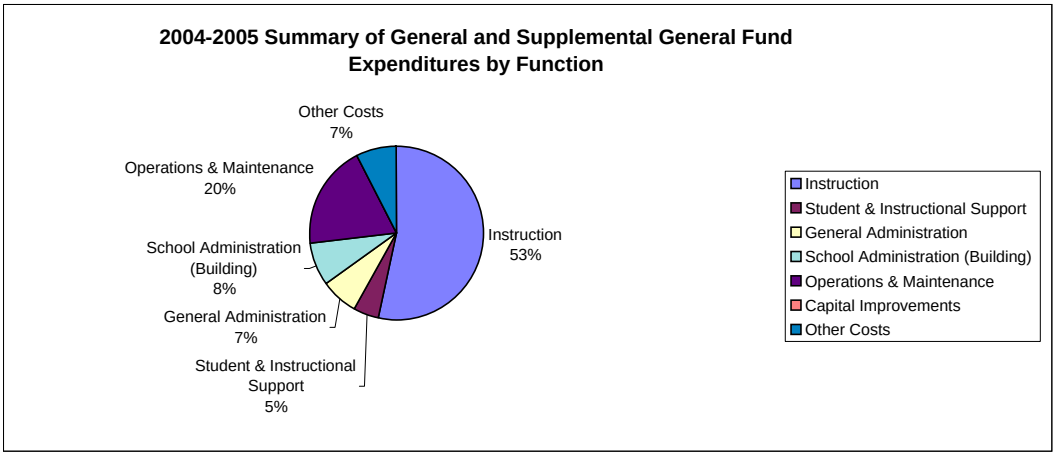
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,631,683	60%	1,602,712	59%	-2%	1,512,100	53%	-6%
Student & Instructional Support	147,997	5%	132,702	5%	-10%	134,901	5%	2%
General Administration	187,724	7%	188,874	7%	1%	199,225	7%	5%
School Administration (Building)	279,493	10%	219,066	8%	-22%	227,735	8%	4%
Operations & Maintenance	454,283	17%	400,603	15%	-12%	555,522	20%	39%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	181,988	7%	0%	209,179	7%	15%
Total Expenditures	2,701,180	100%	2,725,945	100%	1%	2,838,662	100%	4%
Amount per Pupil	$6,217		$6,783		9%	$7,693		13%

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.

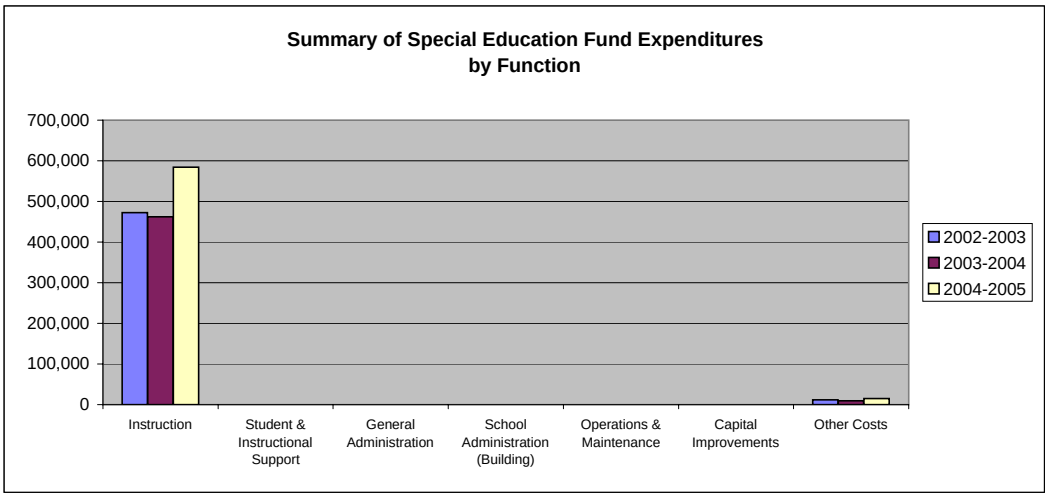


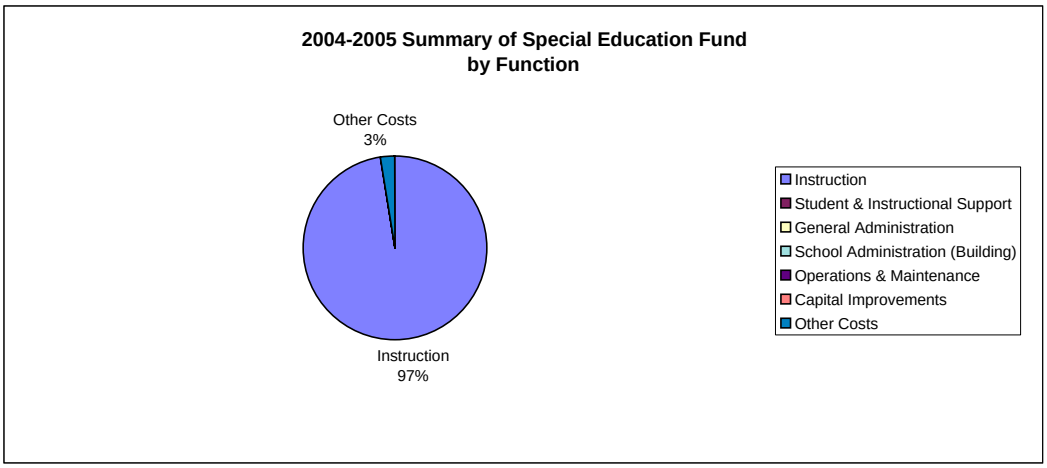


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	472,264	98%	462,083	98%	-2%	584,271	97%	26%
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	11,732	2%	9,093	2%	-22%	15,000	3%	65%
Total Expenditures	483,996	100%	471,176	100%	-3%	599,271	100%	27%
Amount per Pupil	$1,114		$1,172		5%	$1,624		39%

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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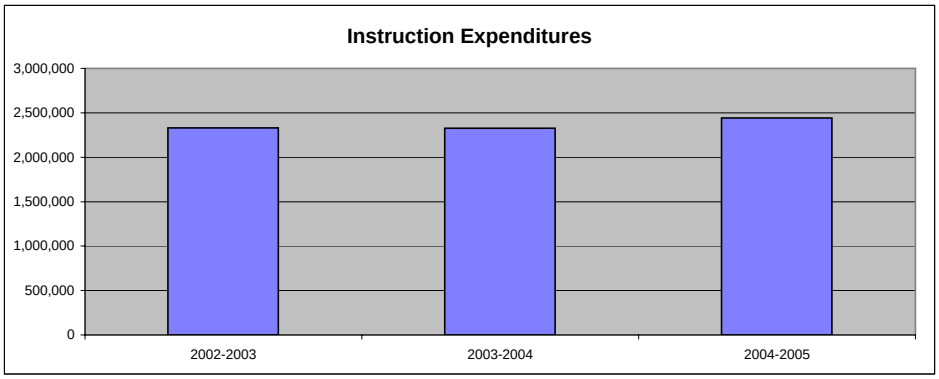
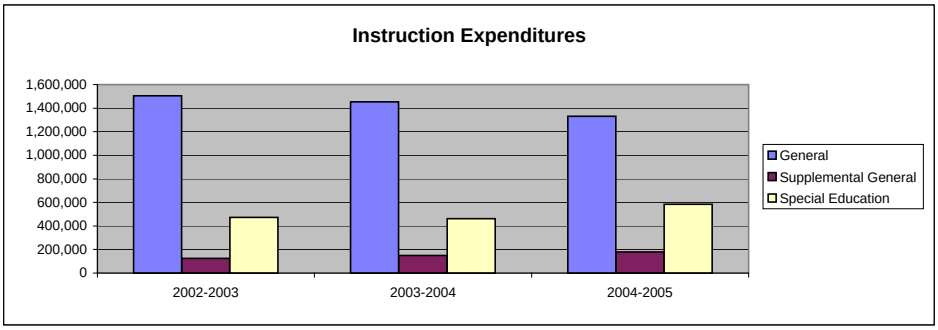
Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,505,833		1,453,424	-3%		1,332,250	-8%
Federal Funds	124,506		119,200	-4%		120,482	1%
Supplemental General	125,850		149,288	19%		179,850	20%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	34,226		59,625	74%		50,000	-16%
Driver Education	988		5,481	455%		7,900	44%
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		9,104	0%		20,896	130%
Special Education	472,264		462,083	-2%		584,271	26%
Technology Education	0						
Transportation	0						
Vocational Education	64,704		67,657	5%		82,750	22%
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						65,036	
Contingency Reserve	0		0	0%			
Text Book & Student Material	584		0	-100%			
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	2,328,955		2,325,862	0%		2,443,435	5%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	5,360		5,787	8%		6,622	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	2,328,955		2,325,862	0%		2,443,435	5%





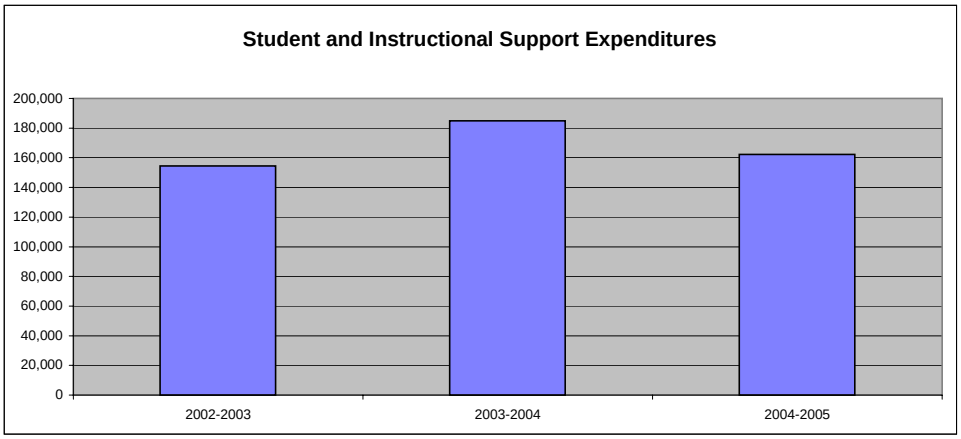
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	135,367		123,060	-9%		120,201	-2%
Federal Funds	6,151		45,295	636%		7,762	-83%
Supplemental General	12,630		9,642	-24%		14,700	52%
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	367		6,826	1760%		13,999	105%
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						5,656	
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	154,515		184,823	20%		162,318	-12%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	356		460	29%		440	-4%
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	154,515		184,823	20%		162,318	-12%
Amount per Pupil	$356		$460	29%		$440	-4%



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

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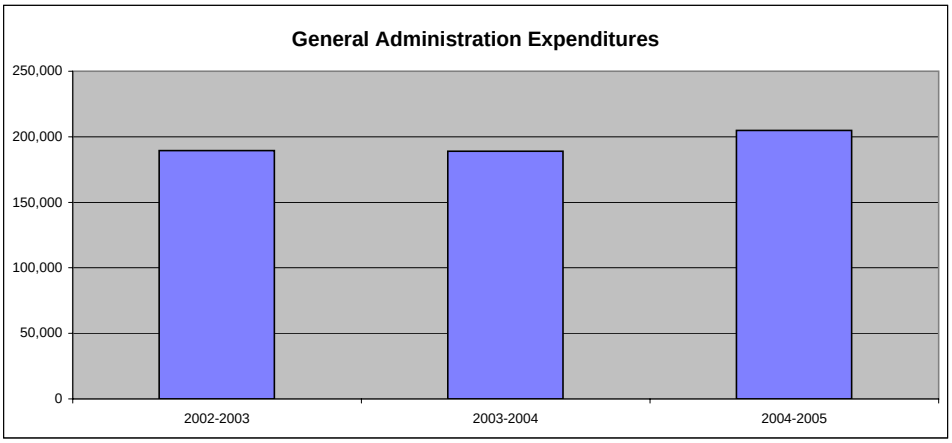
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	173,324		179,636	4%		189,525	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	14,400		9,238	-36%		9,700	5%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,710		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 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						5,655	
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	189,434		188,874	0%		204,880	8%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	436		470	8%		555	18%
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	189,434		188,874	0%		204,880	8%



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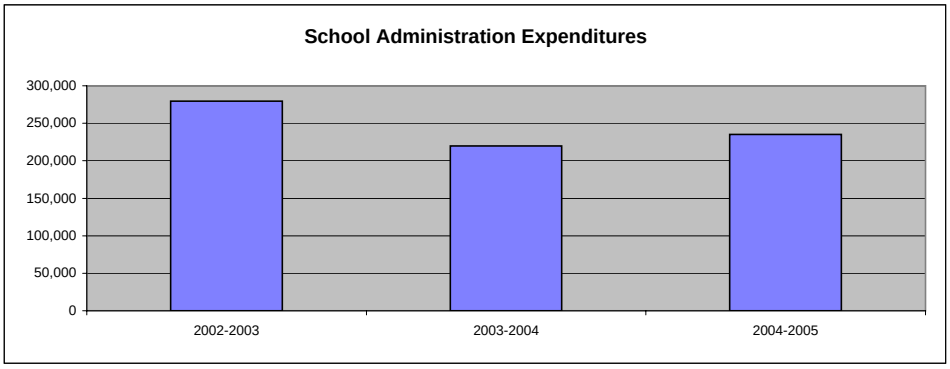
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

School Administration Expenditures (2400)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	255,642		195,106	-24%		201,485	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	23,851		23,960	0%		26,250	10%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		532	0%		0	-100%
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						7,540	
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	279,493		219,598	-21%		235,275	7%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	643		546	-15%		638	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	0		0	0%		0	0%
TOTAL	279,493		219,598	-21%		235,275	7%



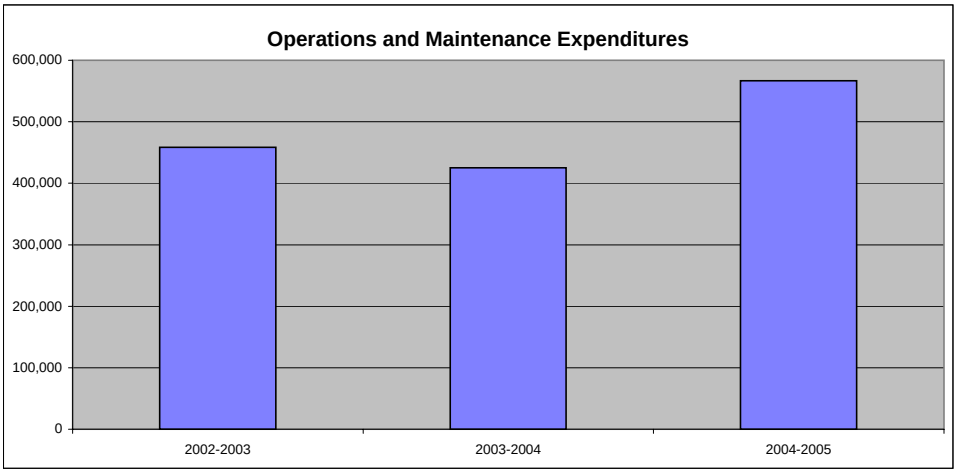
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	410,985		370,032	-10%		443,472	20%
Federal Funds	0		0	0%		0	0%
Supplemental General	43,298		30,571	-29%		112,050	267%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		2,348	0%		0	-100%
Driver Training	287		18,132	6218%		1,000	-94%
Extraordinary School Program	0		0	0%		0	0%
Food Service	417		752	80%		1,000	33%
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	864						
Vocational Education	2,588		3,341	29%		3,400	2%
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						5,655	
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	458,439		425,176	-7%		566,577	33%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	1,055		1,058	0%		1,535	45%
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	458,439		425,176	-7%		566,577	33%



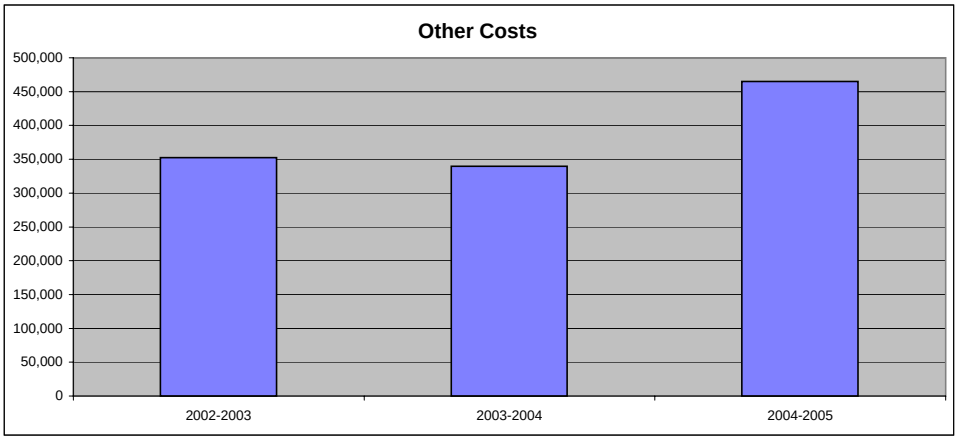
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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		145,448	0%		176,729	22%
Federal Funds	8,902		0	-100%		0	0%
Supplemental General	0		36,540	0%		32,450	-11%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		16,629	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	166,263		148,657	-11%		219,284	48%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	11,732		9,093	-22%		15,000	65%
Technology Education	0						
Transportation	165,306						
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						4,713	
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	352,203		339,738	-4%		464,805	37%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	811		845	4%		1,260	49%
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	352,203		339,738	-4%		464,805	37%



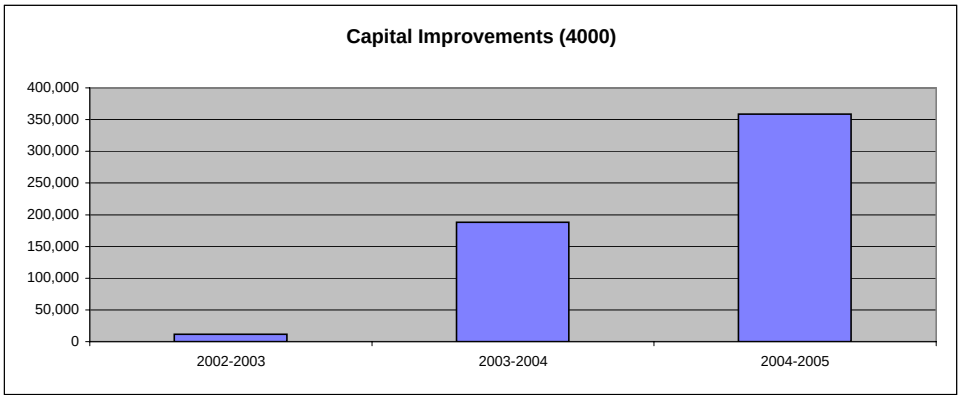
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	11,408		188,394	1551%		358,710	90%
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	11,408		188,394	1551%		358,710	90%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	26		469	1685%		972	107%
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	11,408		188,394	1551%		358,710	90%



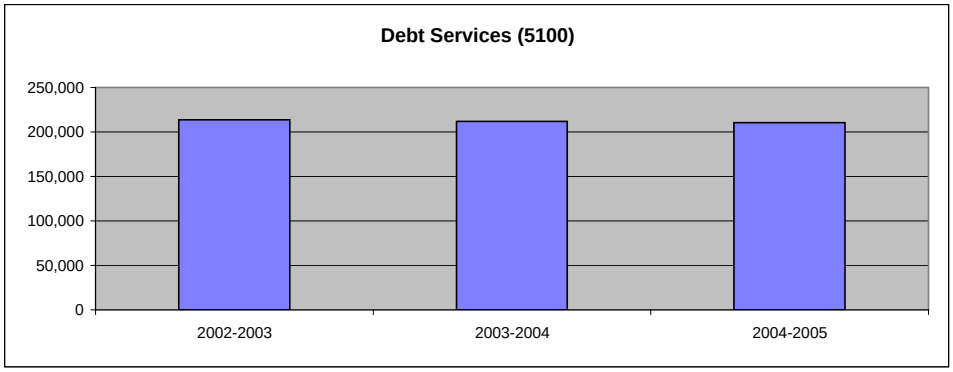
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	213,754		211,721	-1%		210,558	-1%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	213,754		211,721	-1%		210,558	-1%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	492		527	7%		571	8%
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	213,754		211,721	-1%		210,558	-1%



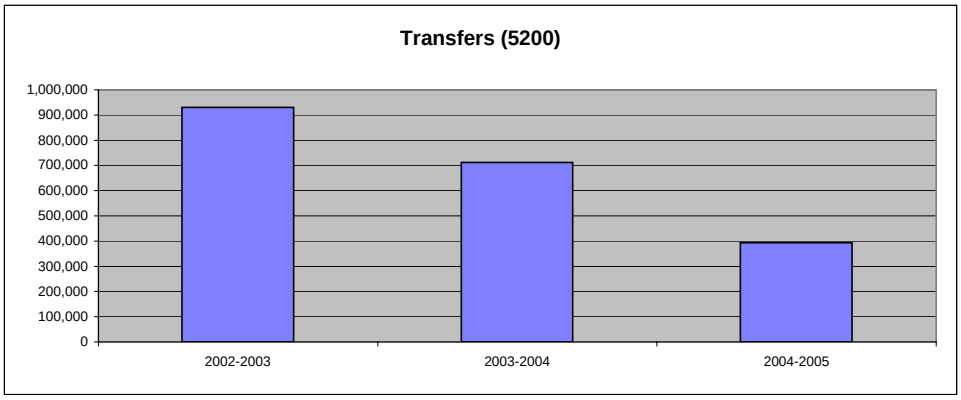
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	800,861		595,847	-26%		393,027	-34%
Federal Funds	0		0	0%		0	0%
Supplemental General	129,970		115,761	-11%		0	-100%
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	930,831		711,608	-24%		393,027	-45%
Enrollment (FTE)*	434.5		401.9	-8%		369.0	-8%
Amount per Pupil	2,142		1,771	-17%		1,065	-40%
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	930,831		711,608	-24%		393,027	-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.

*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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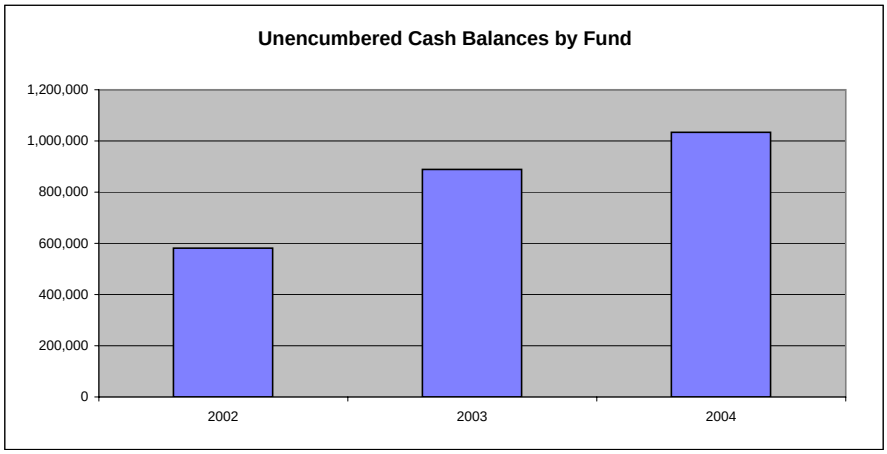
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	2,931	2,294
Federal Funds	13,291	4,389	12,143
Supplemental General	14,208	3,313	23,088
Bilingual Education	0	0	0
Capital Outlay	285,460	405,058	332,692
Driver Training	6,434	31,592	21,175
Extraordinary School Program	0	0	0
Food Service	57,555	47,039	63,473
Professional Development	559	20,420	13,999
Parent Education Program	0	0	0
Summer School	0	10,000	20,896
Special Education	35,733	135,246	277,244
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	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	0	22,170	
Text Book & Student Material	11,166	14,019	
Bond & Interest 1	156,636	192,138	267,157
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	581,042	888,315	1,034,161
Enrollment (FTE)*	434.5	401.9	369.0
Amount per Pupil	1,337	2,210	2,803
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	581,042	888,315	1,034,161



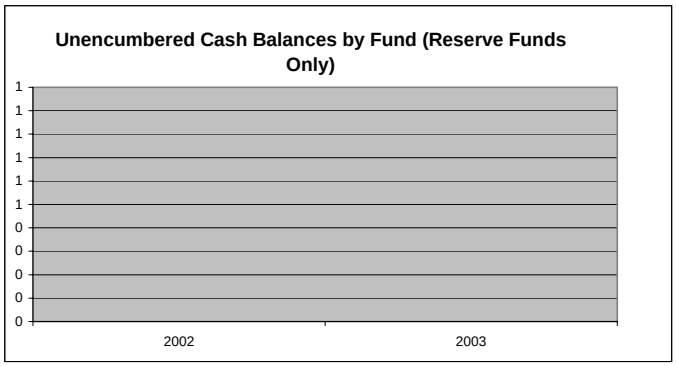
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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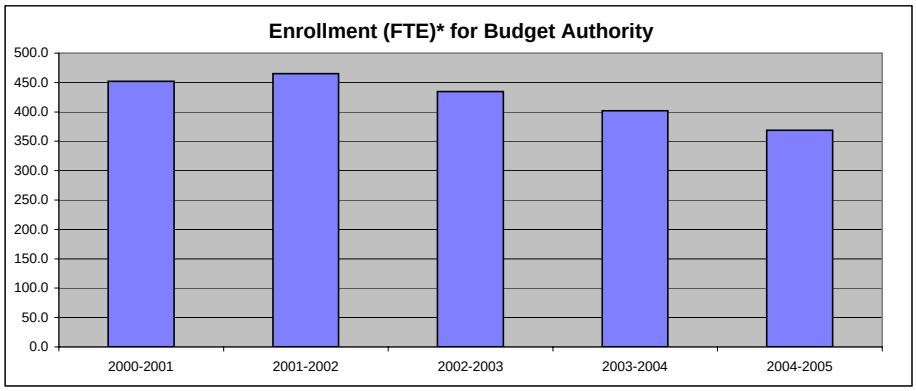
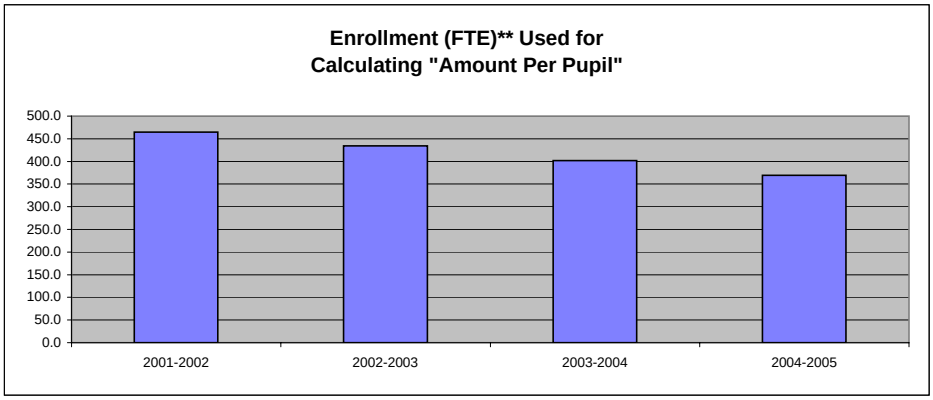
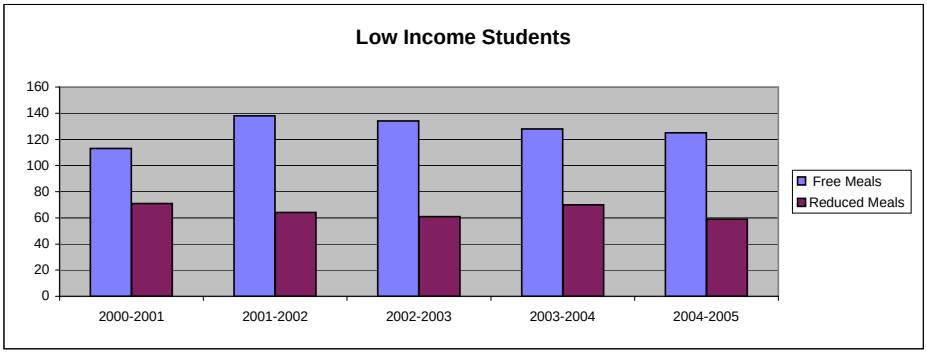
Other Information

	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)*	452.0	465.0	3%	434.5	-7%	401.9	-8%	369.0	-8%
Enrollment (FTE)**	N/A	465.0		434.5	-7%	401.9	-8%	369.0	-8%
Number of Students - Free Meals	113	138	22%	134	-3%	128	-4%	125	-2%
Number of Students - Reduced Meals	71	64	-10%	61	-5%	70	15%	59	-16%





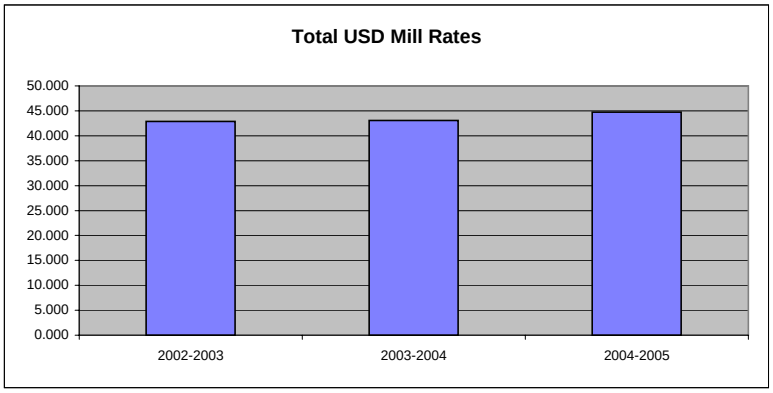


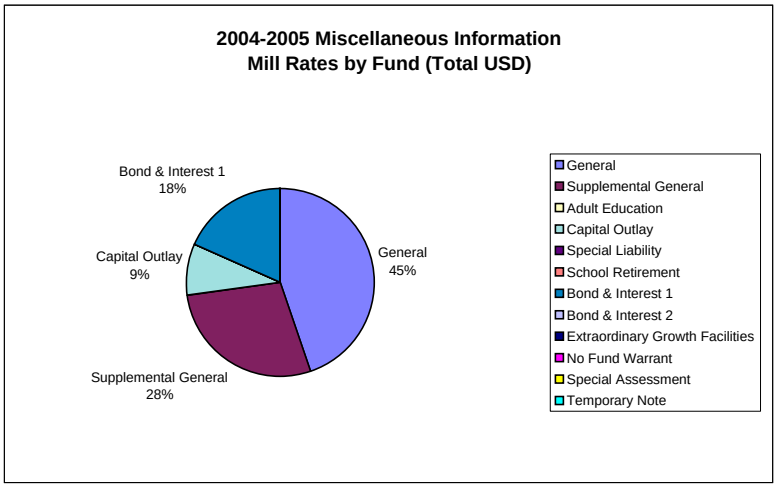
*FTE for state aid and budget authority purposes for general fund.

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

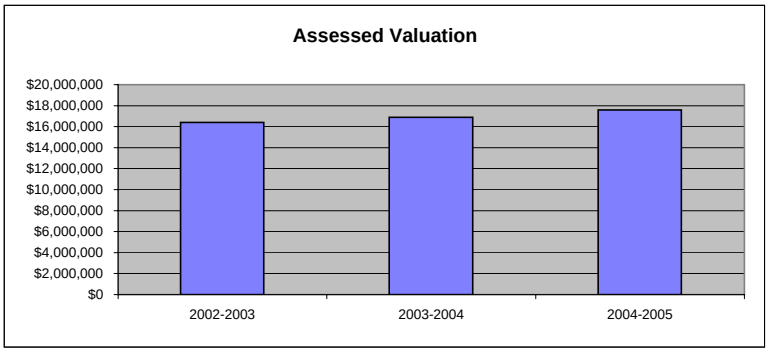
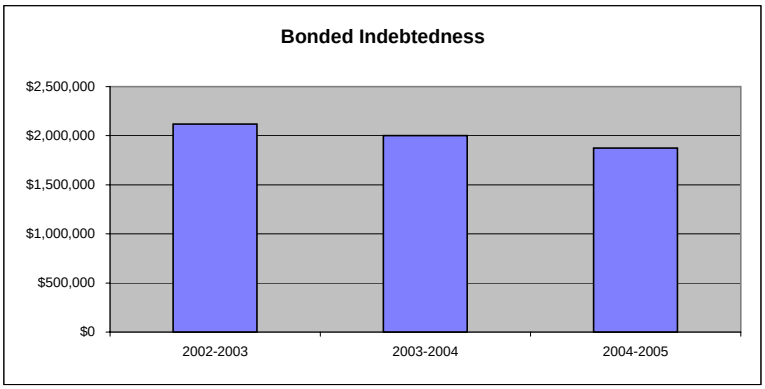
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	9.345	10.071	12.518
Adult Education	0.000	0.000	0.000
Capital Outlay	3.997	3.994	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	9.553	9.027	8.247
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	**42.895**	**43.092**	**44.765**
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# 392

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$16,406,499	$16,875,768	$17,592,761
Bonded Indebtedness	$2,120,000	$2,000,000	$1,875,000