Budget Profile
2003-2004

Haven USD #312

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- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2003-2004 Budget General Information
USD # 312

Introduction

USD #312 students have performed at a high academic level as can be seen by results on state and local assessments and ACT scores that are well above the state and national averages. Students in the four elementary schools, middle school, and high school achieved the State Standard of Excellence in nineteen out of thirty-six possible categories on the state assessments last year. The different schools were very close to this standard in several other subject areas. The budget is built to support instructional activities which are of the highest priority.

Board Members

Mike Bergmeier	620-663-8247
Tony Brauer	620-465-3880
Ryan Caffrey	620-465-2325
Les Kirkwood	620-662-2026
Tim Miller	620-694-2300
David Pryor	316-661-2369
John Stutzman	620-662-2768

Key Staff

Superintendent: Rick White
Business Office Staff: Julie Cordel
Curriculum & Instruction Staff: Steve Noble

The District's Accomplishments and Challenges

Accomplishments: The district's most important and proudest accomplishment has been the academic achievement of the students as stated in the introduction. This has been accomplished because of the effort of students, support of parents, quality of the teaching and administrative staff, support of the Board of Education, and the recent development of curriculum that is consistently taught in all schools and grade levels.

Challenges: No Child Left Behind – New federal law requiring a certain level of achievement by all students.

Maintaining programs for students despite decreased state funding.
Ongoing replacement and upgrade of computer technology, buses, and major building and grounds repairs and other capital improvements.
Maintaining competitive salaries and benefits so the district can continue to hire the best teachers and administrators.

Supplemental Information for the Following Tables

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

2. Summary of General Fund Expenditures by Function

Instruction – teacher, teacher aids, and activity sponsors and coaches salaries, benefits
Student and Instructional Support – counselors, curriculum, and library salaries, benefits, FICA, furniture, substitute teachers, driver ed.
General Administration – Superintendent and Treasurer salaries, benefits, FICA, workshops, auditor expenses, legal expenses, telephone, postage, school news publication
School Administration – building Principals and office staff salaries, benefits, FICA, food service salaries, communication, supplies, equipment, contracted labor
Operations and Maintenance – custodians and coordinator salaries, benefits, FICA, supplies, utilities, property insurance, environmental compliance
Other costs - unemployment, worker's comp., instructional equipment repair, copiers, travel, hepatitis vaccinations, subscriptions, graduation expenses, legal publication expense, office machine maintenance, boiler inspections, bus driver drug testing, first aid training, bus lot maintenance, food service workshops.

3. Summary of Supplemental General Fund Expenditures by Function

Instruction – technical support, charter school flow through, drop out recovery flow through, building supply budgets, computer equipment and upgrades, textbook adoption and replacement, inservice education for teachers.
Operations and Maintenance – repairs and maintenance to facilities and grounds, Honeywell energy savings equipment, equipment, custodial supplies, heating fuel
Food Service transfer – operation of the food service program, breakfast and lunch
Special Education transfer – assessment from Reno County Education Cooperative for special education services
Vocational Education transfer – salaries of high school vocational education teachers, fees for students attending area vocational school
Professional Development transfer – math curriculum project (every 5 years)

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

The chart on page 4 of the Summary of Expenditures document indicates the total amount of expenditures as well as the percent of the expenditures of each function of the district.

5. Summary of Special Education Fund by Function

Instruction – $917, 724 to the Reno County Special Education Coop for services, $572, 084 of this amount comes from government aid with the remainder from local sources.
Student Transportation – driver salaries, FICA, unemployment and worker's comp., insurance and repair, fuel

6. Instruction Expenditures (1000)

Instruction expenditures total $5,611, 932. The following funds are included:
General – expenditures noted in #2 above

Federal Funds – teacher and paraprofessional salaries for extra assistance for students who are struggling with academic deficiencies, benefits, FICA, inservice education, teaching supplies, books, and training. All of these expenditures are funded from federal and state sources.

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

Expenditures are noted in #2 and #3 above. Chart on page 7 of the Summary of Expenditures document.

8. General Administration Expenditures (2300)

Expenditures are noted in #2 and #3 above. Chart on page 8 of the Summary of Expenditures document.

9. School Administration Expenditures (2400)

Expenditures are noted in #2 and #3 above. Chart on page 9 of the Summary of Expenditures document.

10. Operations and Maintenance Expenditures (2600)

Expenditures are noted in #2 and #3 above. Chart on page 10 of the Summary of Expenditures document.

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

Expenditures are noted in #2 above. Chart on page 11 of the Summary of Expenditures document.

12. Capital Improvements (4000)

The capital outlay fund has no income from tax levy. The primary source of income is from interest on idle funds. Expenditures are for major building and facility repairs as needed.

13. Debt Services (5000)

District debt includes bond and interest for the Mount Hope and Partridge schools. Additional debt includes Honeywell energy savings equipment and vocational technology equipment.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

It is important for the district to maintain a certain level of cash balance in funds approved for this to be able to meet initial start-up costs each school year and to provide for expenses incurred by emergency situations.

15. Reserve Funds Unencumbered Cash Balance

Not applicable

16. Other Information – FTE

The district is projecting an enrollment of 1083 students (Full Time Equivalency). If the projection is accurate, student numbers are remaining about the same over the last three years.

17. Miscellaneous Information Mill Rates by Fund

Taxes are levied for support of the district in the General Fund, General Supplemental Fund, and Bond and Interest Fund. This year, the tax rate will decrease by about 9 mills because of the tax acceleration order by the Governor of Kansas. Future year tax rates will depend upon actions of the legislature and Governor's office.

18. Other Information – Assessed Valuation and Bonded Indebtedness

The assessed valuation for the district increased by about 2.3 million dollars. Increased valuation means that each mill raises more dollars from the tax levy, an advantage for the taxpayer, district, and local economy.

The bonded indebtedness of the district includes issues for Mount Hope Grade School and Partridge Grade School. The tax rates for the payment of these bonds decrease slightly each year. The Mount Hope Bond will be paid off in 2010 and Partridge in 2019.

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.html

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

Kansas Building Report Card
http://www.ksde.org/reportcard.html

- 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)

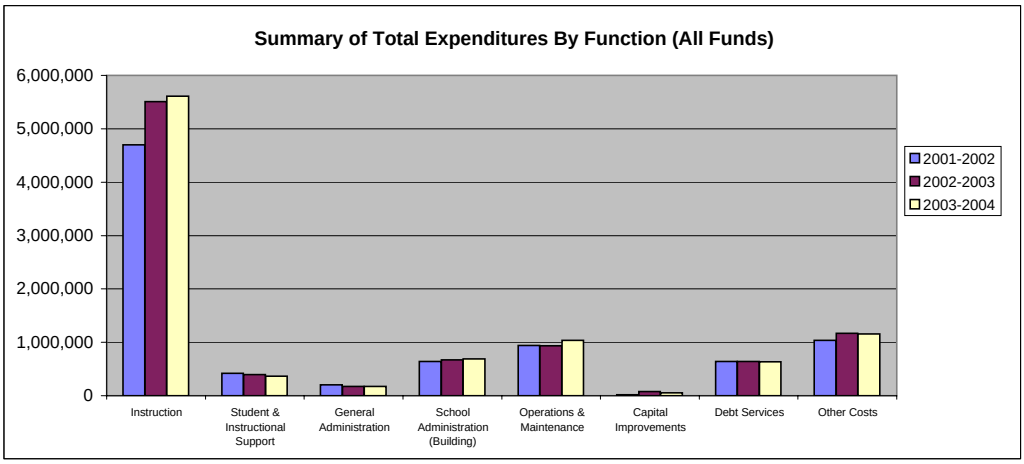
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,701,244	55%	5,510,911	58%	17%	5,611,932	58%	2%
Student & Instructional Support	417,724	5%	394,216	4%	-6%	368,060	4%	-7%
General Administration	201,874	2%	173,865	2%	-14%	171,563	2%	-1%
School Administration (Building)	638,733	7%	670,360	7%	5%	688,900	7%	3%
Operations & Maintenance	941,435	11%	936,003	10%	-1%	1,034,488	11%	11%
Capital Improvements	17,611	0%	80,740	1%	358%	56,459	1%	-30%
Debt Services	638,508	7%	640,384	7%	0%	636,408	7%	-1%
Other Costs	1,036,491	12%	1,168,454	12%	13%	1,154,617	12%	-1%
Total Expenditures	8,593,620	100%	9,574,933	100%	11%	9,722,427	100%	2%

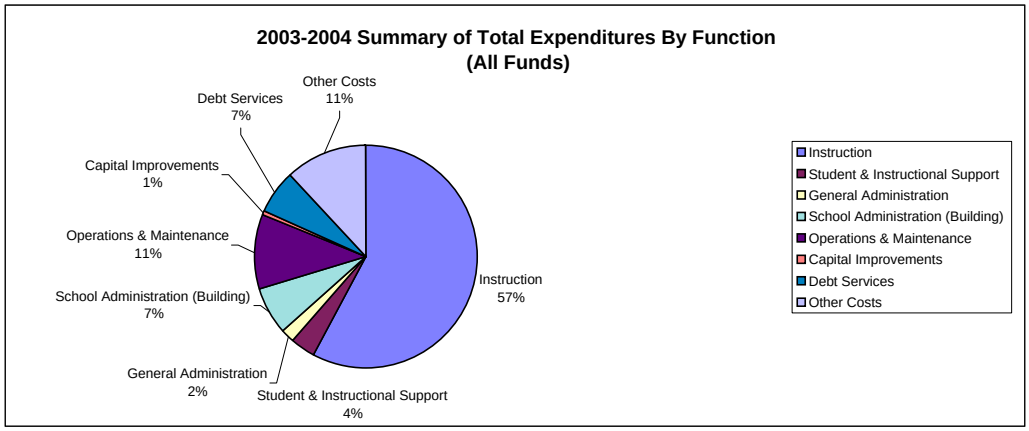
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, 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, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

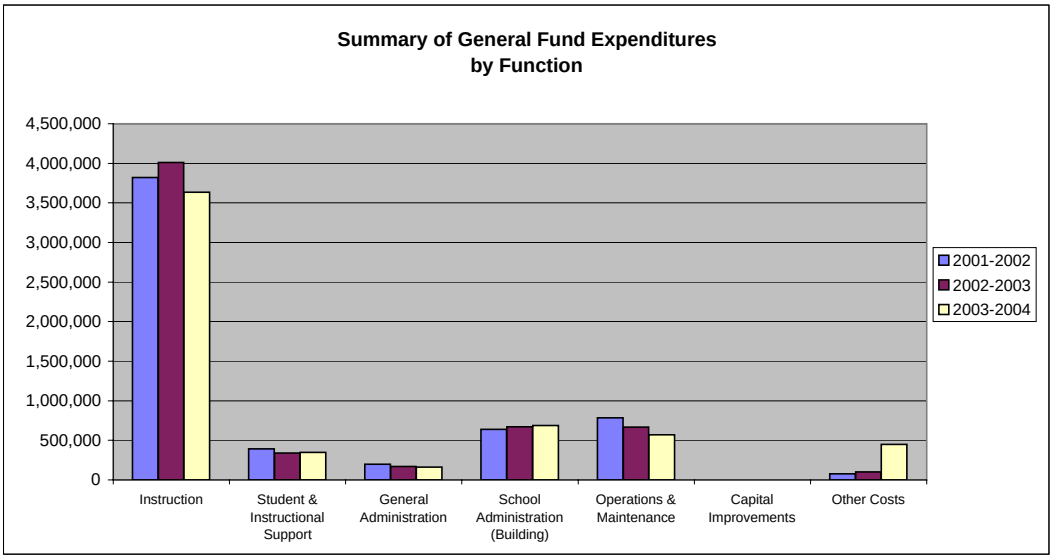


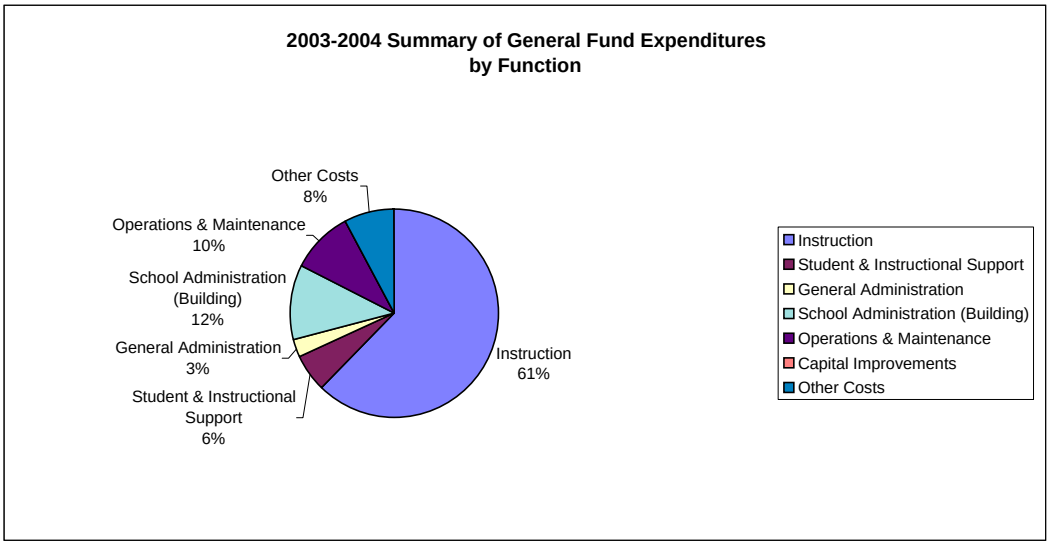


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,822,147	65%	4,009,553	67%	5%	3,633,700	62%	-9%
Student & Instructional Support	393,343	7%	340,259	6%	-13%	346,000	6%	2%
General Administration	197,656	3%	168,057	3%	-15%	161,800	3%	-4%
School Administration (Building)	638,733	11%	670,360	11%	5%	688,900	12%	3%
Operations & Maintenance	783,591	13%	666,424	11%	-15%	570,900	10%	-14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	77,345	1%	99,926	2%	29%	449,755	8%	350%
Total Expenditures	5,912,815	100%	5,954,579	100%	1%	5,851,055	100%	-2%
Amount per Pupil	$5,269		$5,331		1%	$5,219		-2%

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

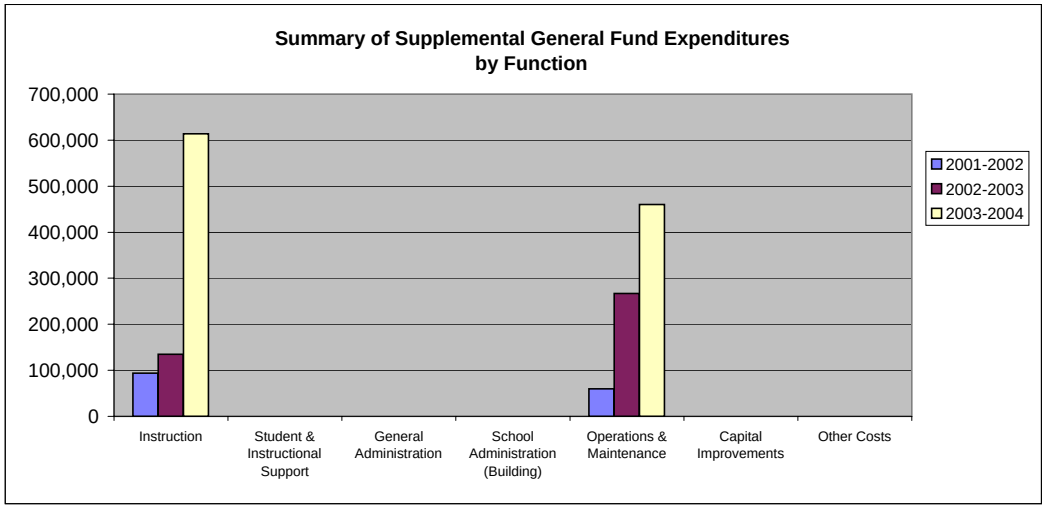


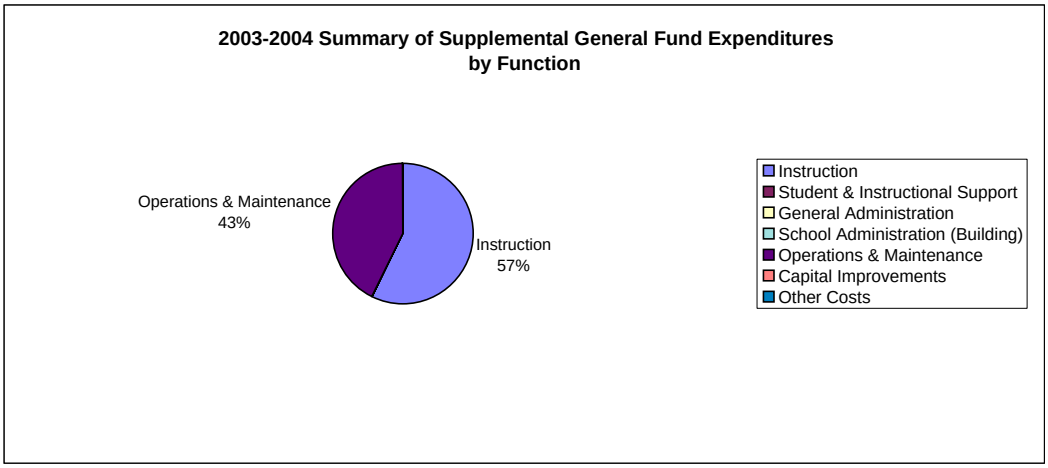


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	93,533	61%	134,979	34%	44%	613,500	57%	355%
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	59,843	39%	266,698	66%	346%	460,188	43%	73%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	153,376	100%	401,677	100%	162%	1,073,688	100%	167%
Amount per Pupil	$137		$360		163%	$958		166%

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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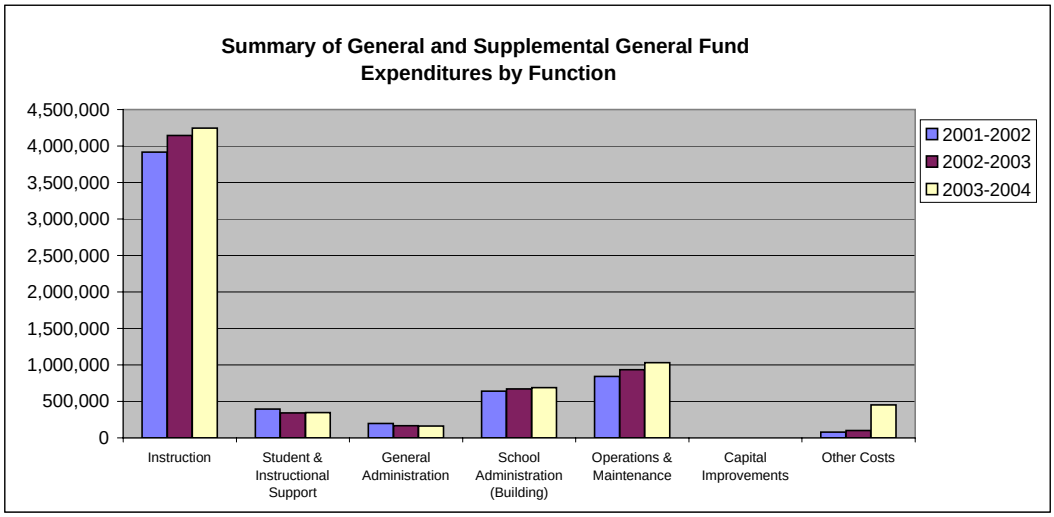
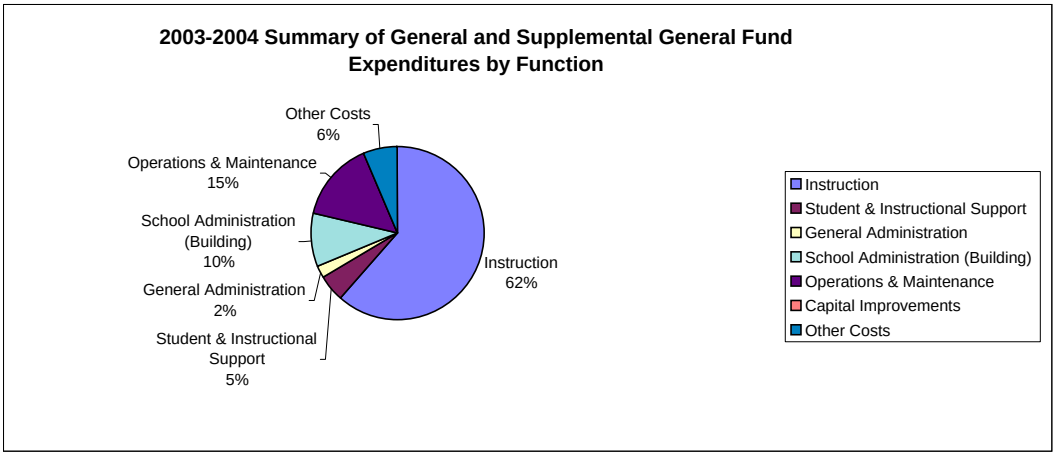
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,915,680	65%	4,144,532	65%	6%	4,247,200	61%	2%
Student & Instructional Support	393,343	6%	340,259	5%	-13%	346,000	5%	2%
General Administration	197,656	3%	168,057	3%	-15%	161,800	2%	-4%
School Administration (Building)	638,733	11%	670,360	11%	5%	688,900	10%	3%
Operations & Maintenance	843,434	14%	933,122	15%	11%	1,031,088	15%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	77,345	1%	99,926	2%	29%	449,755	6%	350%
Total Expenditures	6,066,191	100%	6,356,256	100%	5%	6,924,743	100%	9%
Amount per Pupil	$5,406		$5,690		5%	$6,177		9%

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.

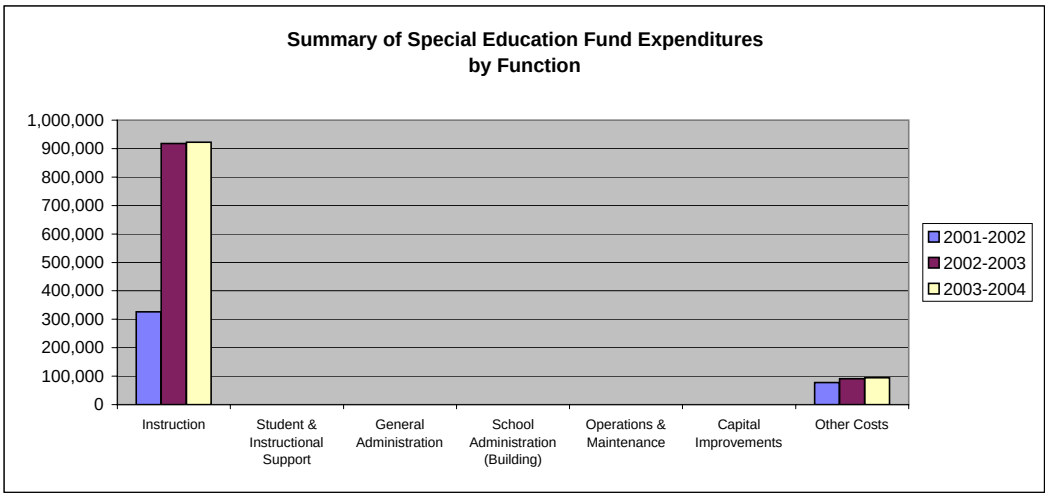


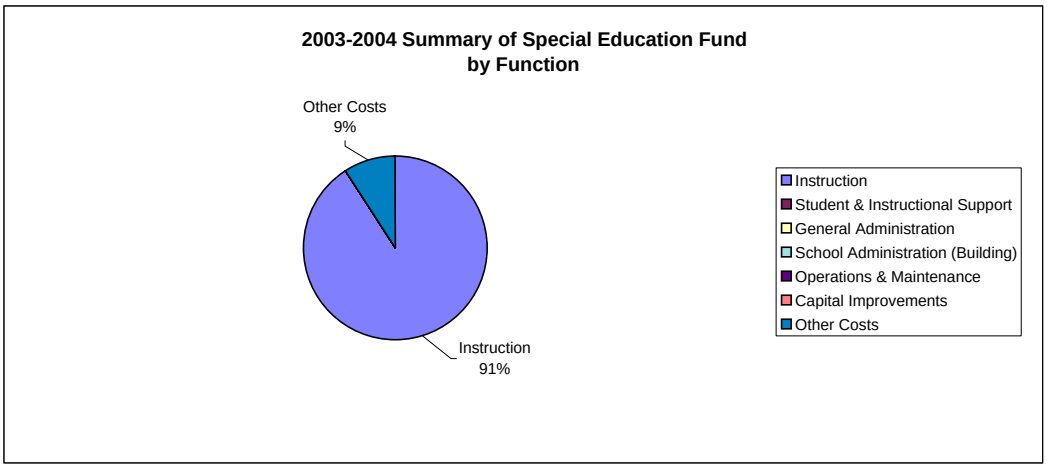


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	326,306	81%	917,764	91%	181%	922,558	91%	1%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	77,860	19%	91,287	9%	17%	94,200	9%	3%
Total Expenditures	404,166	100%	1,009,051	100%	150%	1,016,758	100%	1%
Amount per Pupil	$360		$903		151%	$907		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.)





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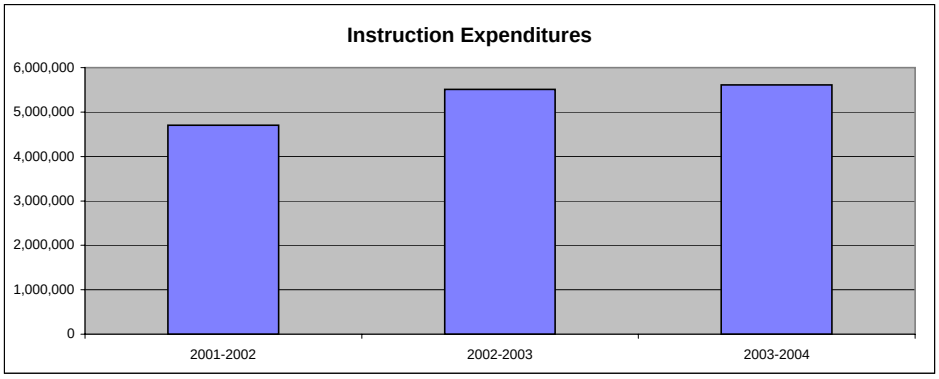
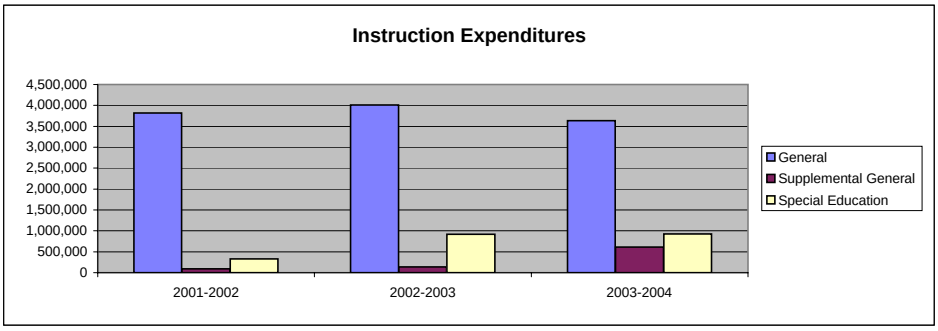
Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	3,822,147		4,009,553	5%		3,633,700	-9%
Federal Funds	177,267		225,581	27%		258,514	15%
Supplemental General	93,533		134,979	44%		613,500	355%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	44,438		4,107	-91%		0	-100%
Driver Education	9,925		8,701	-12%		9,210	6%
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	326,306		917,764	181%		922,558	1%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	179,750		160,550	-11%		174,450	9%
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	47,878		49,676	4%			
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	4,701,244		5,510,911	17%		5,611,932	2%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	4,189		4,934	18%		5,006	1%
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	4,701,244		5,510,911	17%		5,611,932	2%





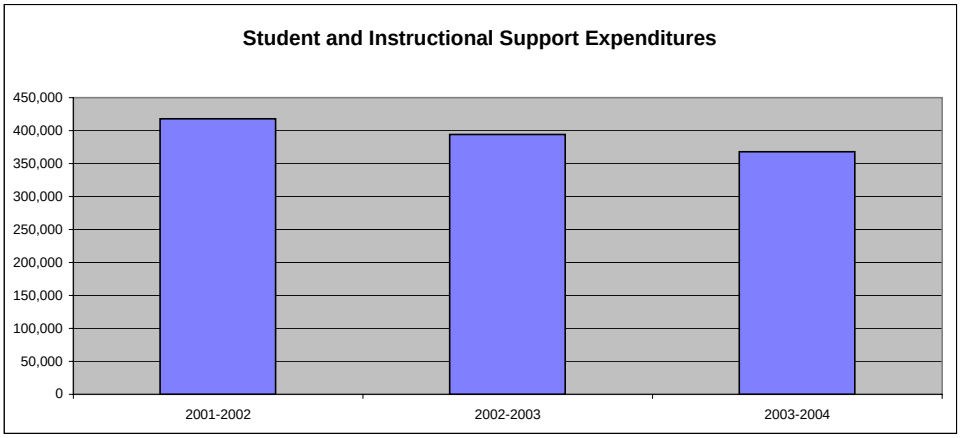
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	393,343		340,259	-13%		346,000	2%
Federal Funds	8,917		4,217	-53%		6,000	42%
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	15,143		22,609	49%		16,060	-29%
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		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	321		27,131	8352%			
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	417,724		394,216	-6%		368,060	-7%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	372		353	-5%		328	-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	417,724		394,216	-6%		368,060	-7%
Amount per Pupil	$385		$364	-5%		$340	-7%



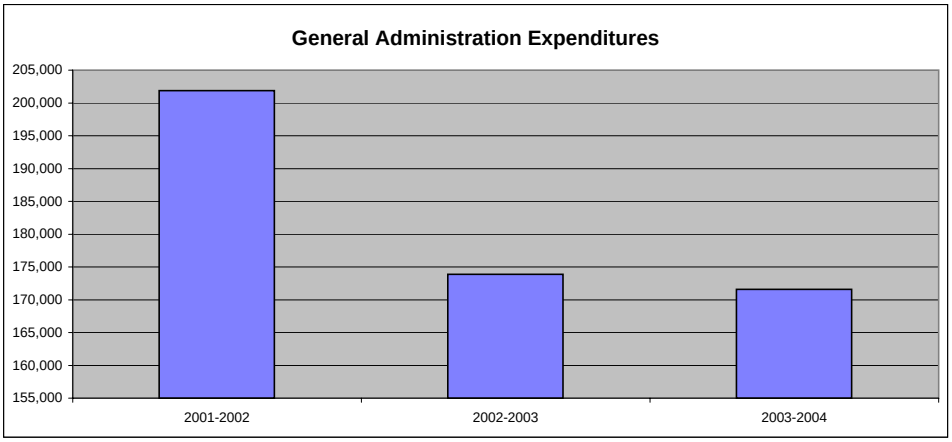
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	197,656		168,057	-15%		161,800	-4%
Federal Funds	4,218		5,808	38%		9,763	68%
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		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
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	201,874		173,865	-14%		171,563	-1%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	180		156	-13%		153	-2%
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	201,874		173,865	-14%		171,563	-1%



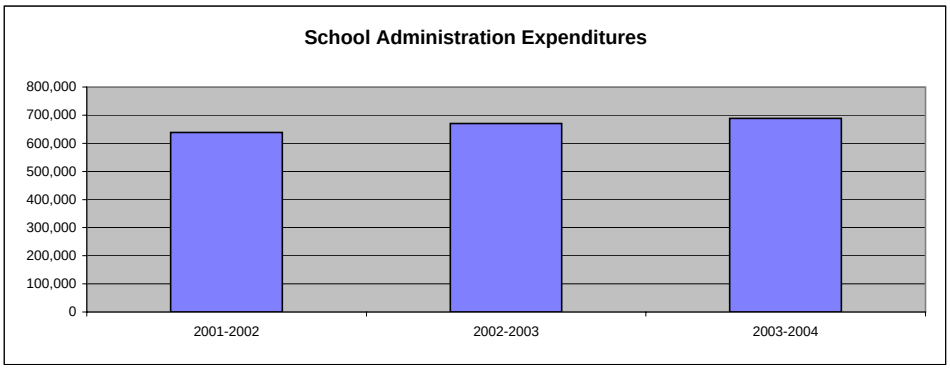
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	638,733		670,360	5%		688,900	3%
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		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
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	638,733		670,360	5%		688,900	3%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	569		600	5%		615	2%
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	638,733		670,360	5%		688,900	3%



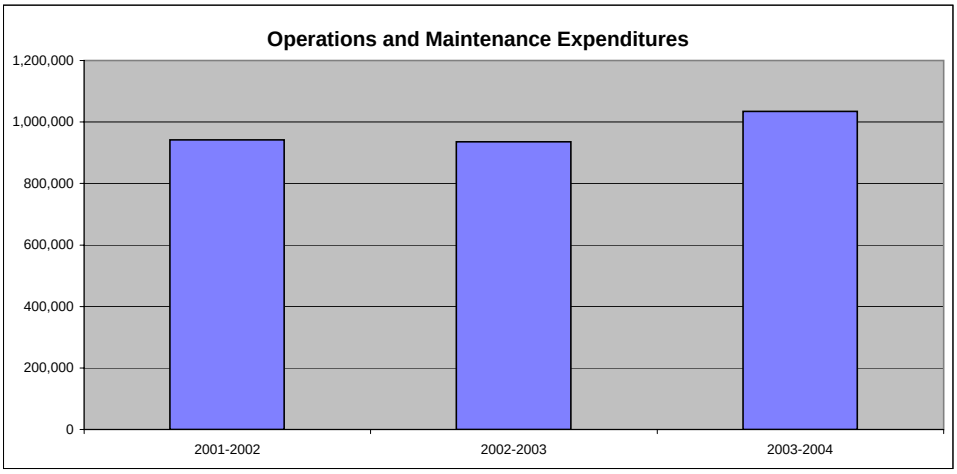
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	783,591		666,424	-15%		570,900	-14%
Federal Funds	0		0	0%		0	0%
Supplemental General	59,843		266,698	346%		460,188	73%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	93,262		0	-100%		0	0%
Driver Training	4,739		2,881	-39%		3,400	18%
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		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
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	941,435		936,003	-1%		1,034,488	11%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	839		838	0%		923	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	941,435		936,003	-1%		1,034,488	11%



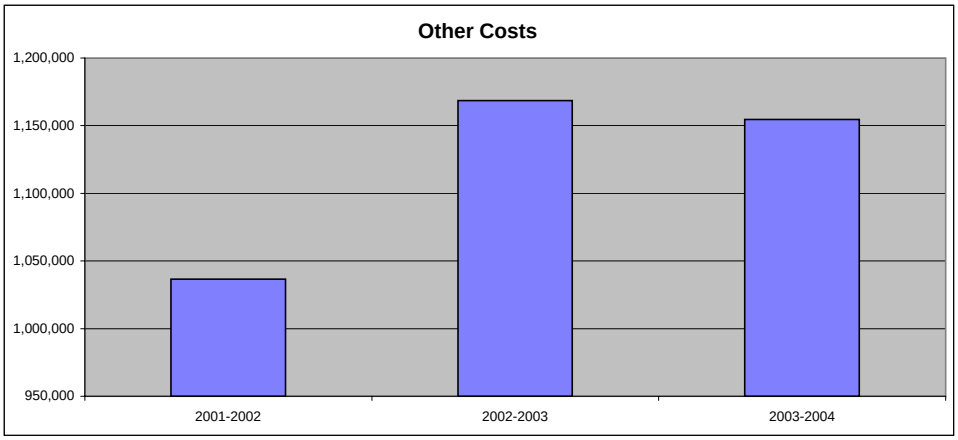
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Other Costs
(2500, 2800 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	77,345		99,926	29%		449,755	350%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		93,262	0%		93,262	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	511,940		494,341	-3%		517,400	5%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	77,860		91,287	17%		94,200	3%
Technology Education	0		0	0%			
Transportation	369,346		389,638	5%			
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%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,036,491		1,168,454	13%		1,154,617	-1%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	924		1,046	13%		1,030	-2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,036,491		1,168,454	13%		1,154,617	-1%



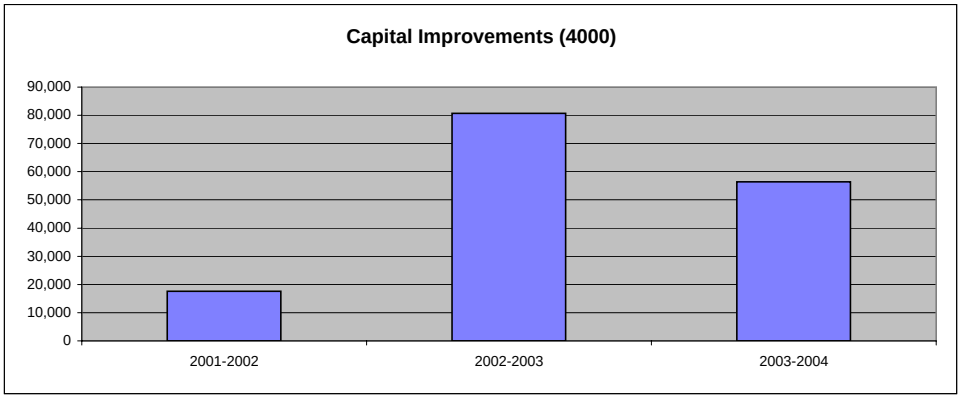
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 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	17,611		80,740	358%		56,459	-30%
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		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
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	17,611		80,740	358%		56,459	-30%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	16		72	361%		50	-30%
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	17,611		80,740	358%		56,459	-30%



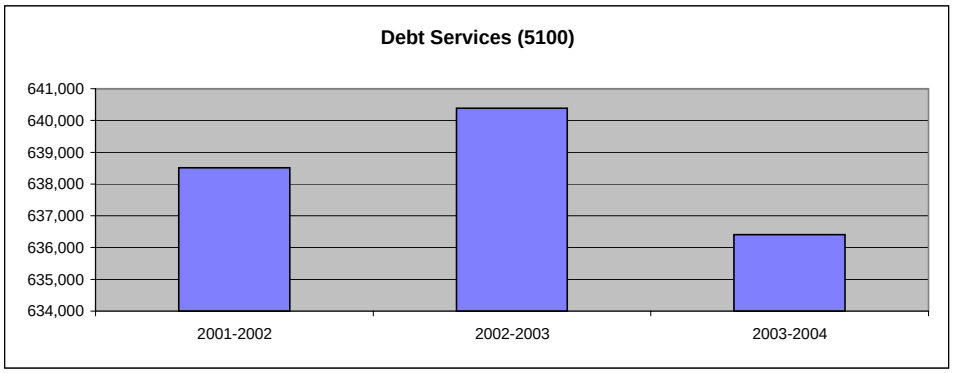
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 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		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	638,508		640,384	0%		636,408	-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	638,508		640,384	0%		636,408	-1%
Enrollment (FTE)*	1,122.2		1,117.0	0%		1,121.0	0%
Amount per Pupil	569		573	1%		568	-1%
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	638,508		640,384	0%		636,408	-1%



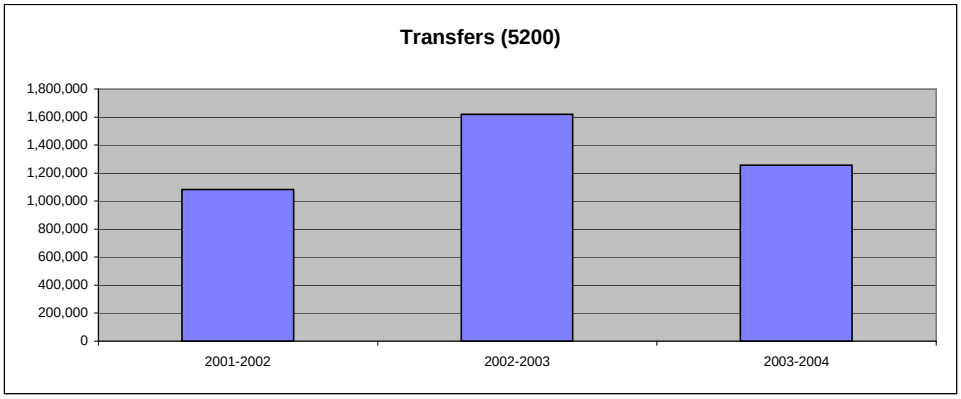
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	126,165	662,420	425%	694,026	5%
Federal Funds	0	0	0%	0	0%
Supplemental General	955,834	957,816	0%	562,582	-41%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	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	0	0%		
Transportation	0	0	0%		
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	1,081,999	1,620,236	50%	1,256,608	-22%
Enrollment (FTE)*	1,122.2	1,117.0	0%	1,121.0	0%
Amount per Pupil	964	1,451	50%	1,121	-23%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,081,999	1,620,236	50%	1,256,608	-22%



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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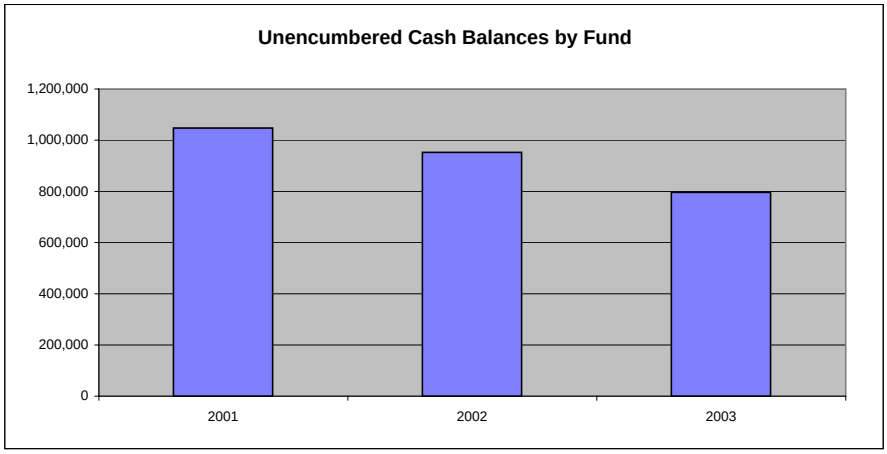
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	4,311	6,528	1
Federal Funds	12,664	23,251	32,862
Supplemental General	58,453	33,622	77,050
Bilingual Education	0	0	0
Capital Outlay	319,420	232,426	109,427
Driver Training	14,565	8,725	10,094
Extraordinary School Program	0	0	0
Food Service	72,709	70,707	91,375
Professional Development	5,370	7,252	1,060
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	85,295	126,431	52,740
Technology Education	0	0	
Transportation	0	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	
Contingency Reserve	0	0	
Text Book & Student Material	17,238	12,760	
Bond & Interest 1	457,546	431,103	421,761
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,047,571	952,805	796,370
Enrollment (FTE)*	1,122.2	1,117.0	1,121.0
Amount per Pupil	933	853	710
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	1,047,571	952,805	796,370



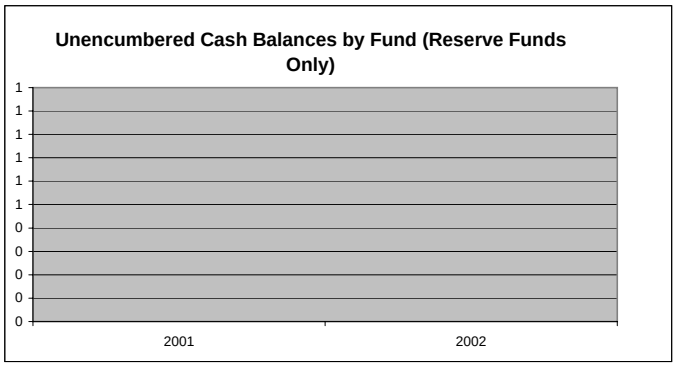
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2001	July 1, 2002
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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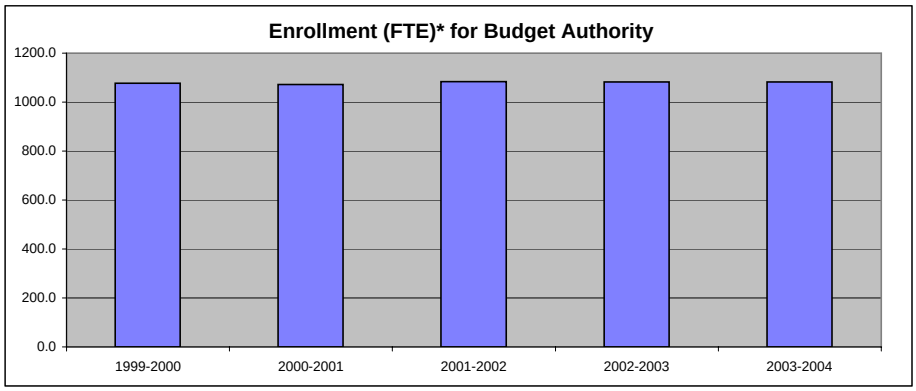
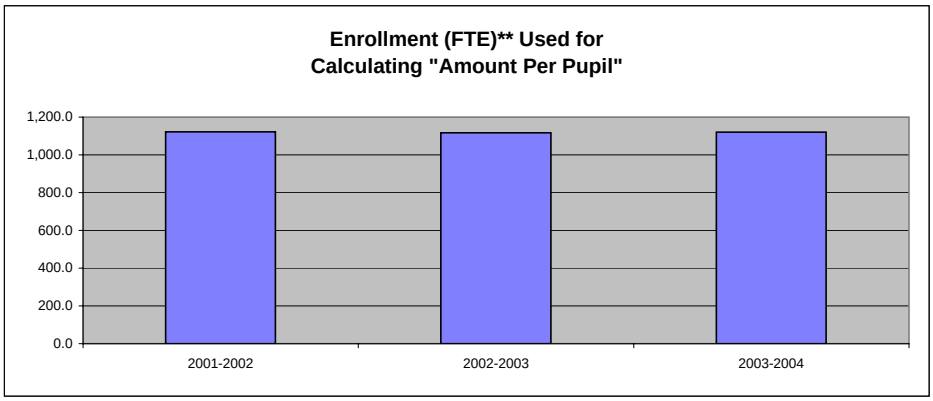
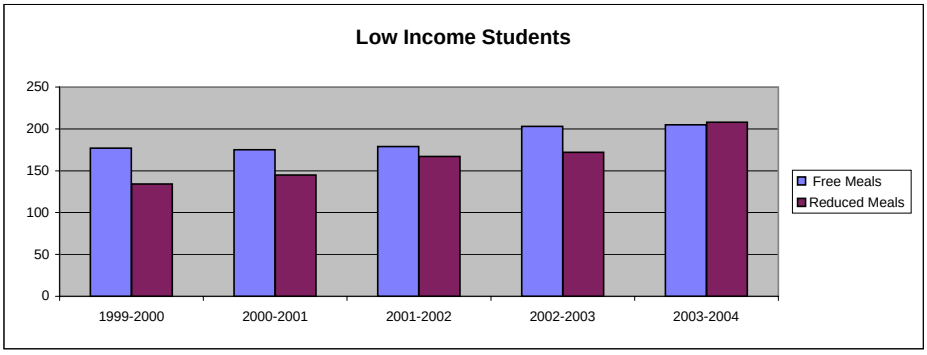
Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	1,077.5	1,072.4	0%	1,083.7	1%	1,082.0	0%	1,083.0	0%
Enrollment (FTE)**	N/A	N/A		1,122.2		1,117.0	0%	1,121.0	0%
Number of Students - Free Meals	177	175	-1%	179	2%	203	13%	205	1%
Number of Students - Reduced Meals	134	145	8%	167	15%	172	3%	208	21%





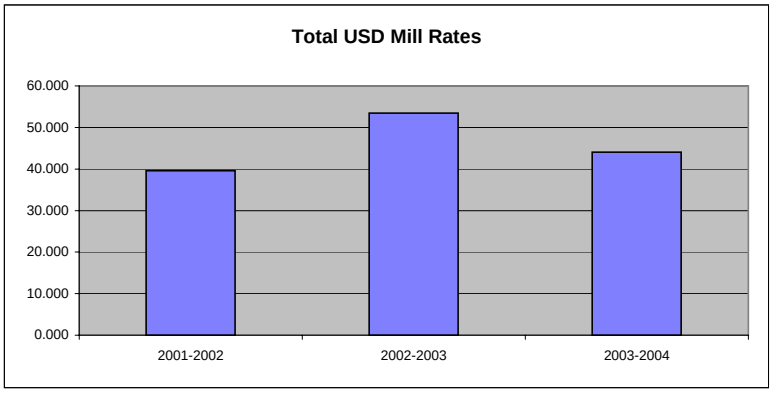


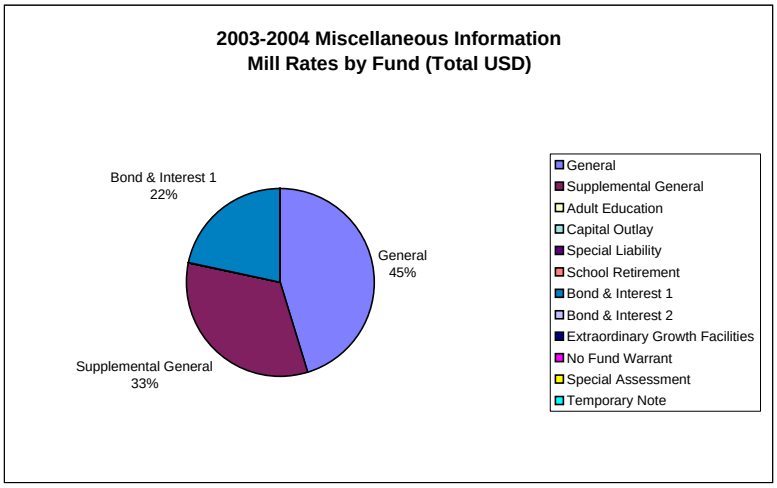
*FTE for state aid and budget authority purposes for general fund.

** 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.

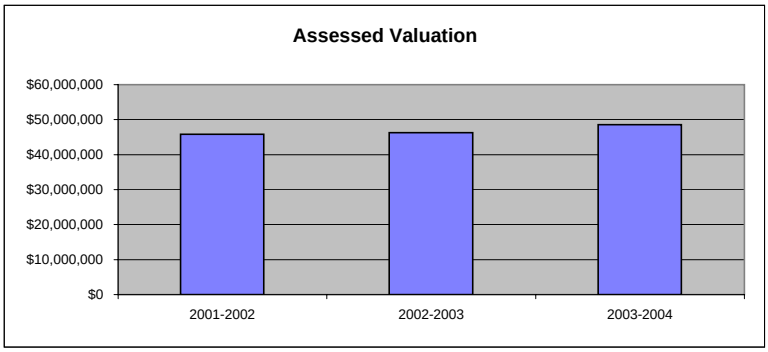
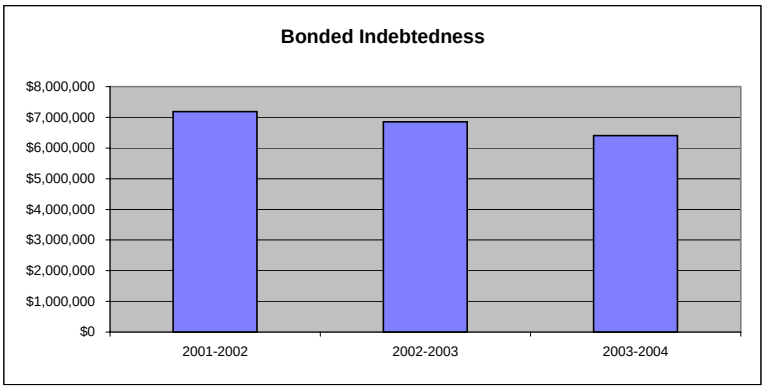
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	11.553	23.562	14.576
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	8.046	9.881	9.502
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	**39.599**	**53.443**	**44.078**
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# 312

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$45,865,663	$46,282,578	$48,581,347
Bonded Indebtedness	$7,186,225	$6,848,757	$6,402,923