Budget Profile
2003-2004

Dighton USD 482

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2003-2004 Budget General Information
USD #: __482___

Introduction

Dighton, USD 482 is a small farming community in Western Kansas. The total district (K-12) population is 275 students. Our district offers Early Childhood Special Education as well as, a private funded preschool. We have a very good PAT program in place that services families with children age0-3 years. Our building configuration consists of the Lincoln Primary Annex which houses Kindergarten and ECSE. Dighton Elementary School houses 1-6th grade students. Dighton Jr./Sr. High houses 7-12th grade students. Our district faces declining enrollment, but has managed to stream line staff so as to continue to offer many programs such as Art, Drafting, Auto Mech 1 and 2, Woods, Metals, Vocal and Instrumental Music, FACS, Foreign Language, and of course all of the core courses. Students have ample opportunity to participate in extra-curricular activities such as, all school Musical, One Act Play, Forensics, Cross Country, Football, Volleyball, Basketball, Track, Golf and Weightlifting, STUCO, Pep Band, Pep Club, Dighton Singers and many more. Our district, with local community support builds and races an electric car every year. Ninety-eight of our students graduate from High School while 94.3% attend post secondary schooling. Our district works hard to ensure that all students achieve success in academics. Last year a tutoring program was established to offer services to students who needed remediation. This program was funded through At-Risk monies and was available four nights per week. Many students took advantage of this program. Our district did reach the Standard of Excellence on the Kansas Assessments this year in 4th grade Science and Math, 5th grade Reading, 10th grade Math, and 11th grade Social Studies.

Board Members

Mr. Dennis Dowell	620-397-2526
Mr. Mark Shapland	620-397-2691
Mr. Albert Cook	620-397-5903
Mr. Presley Herndon	620-397-2640
Mrs. Chris Mumma	620-397-5653
Mrs. Nita Kuhlman	620-397-5326
Mr. David Woods	620-397-2663

Key Staff

Superintendent: Angela Lawrence
Business Office Staff: Lynne Fox
Alicia Hemel
Curriculum & Instruction: Angela Lawrence
Administrative Assistant: Roger Timken K-6
Administrative Assistant/Athletic Director: John Levin 7-12

The District's Accomplishments and Challenges

Accomplishments:

Our district is very pleased to announce that this year we made the Standard of Excellence on five of the twelve KS State Assessments that were taken. Those assessments included; 4th Grade Math and Science, 5th grade Reading, 10th grade Math, and 11th grade Social Science. Our district also made AYP this year at all levels. We are currently accredited through NCA. We are in the 4th year of our 2nd cycle. Our target areas for improvement are Reading Comprehension, Math Problem Solving/Computation, and Writing across the curriculum.

Our ITBS scores indicate that our students do very well when compared to other students nationally.

Our BOE is very committed to keeping abreast of technological information. Currently we have four computer labs, (three McIntosh, one PC), every teacher has a laptop and is in the process of developing an individual web page. Our patrons can access our website and teachers via email. Our Science department is utilizing palm pilots to do many things, such as, testing farmers' soil, and water wells.

We average a graduation rate of of 98%. Most of our students pursue a post secondary degree. Our students taking the ACT score an average of 21. We do not have discipline issues of a violent nature.

Our district is able to offer a tutoring program five nights a week for students K-6 and three nights per week for students grades 7-12. The tutors are very skilled and qualified in assisting students. Any student is encouraged to attend. Those students who are at risk academically are not allowed to attend or participate in any extra-curricular activity until they attempt to raise their grades through tutoring. Our district offers Title I services in Math and Reading for K-8 students. Built into our daily schedule is a seminar or home room time that allows students who do no meet certain criteria on ITBS and KS Assessments to receive remedial instruction in the targeted areas for improvement.

Our district is committed to leaving NO CHILD BEHIND and the measure mentioned above indicate our level of dedication.

Challenges:

Our district has been downsizing for the past six years. This downsize is due to the decrease in enrollment. As of this year, our enrollment has leveled out and we do not anticipate any severe, further declines in student population. Our community is primarily agriculturally based. The plight of the local farmer has been distressed as we have been in a period of drought for roughly three years. This June, farmers in the Northern half of the county received enough moisture to bring in an average wheat crop. The Southern part of the county began receiving some nice rains in July and August and will hopefully be able to plant fall crops. The economy in our district is directly related the financial well being of the farmer.

Recently our district has benefited from two new districts that have brought families to town. These businesses include High Lines Servicess and S&T telephone. Our county is also in the process of building an Assisted Living Facility near one of the district's properties.

The rising cost of Health Care and Property insurance are big issues for our district. It is difficult to hire and retain quality people when you can only afford to offer limited benefits. Health insurance in this district rose twenty-seven percent this year, while property insurance increased twelve percent without any claims. The increase in fixed costs force districts to budget creatively.

Quality teachers have been difficult to recruit. This district has been fortunate so far as this year we have a full staff. Teacher training and mentoring is important for these new teachers. Administrators must be available to help coach new hires.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   Our district currently spends 47% of our total funds on instruction. Operations and Maintenance is the next highest expenditure at 14%.

2. Summary of General Fund Expenditures by Function

Fifty-two percent of our General Fund is expended on instruction followed again by Operations and Maintenance at sixteen percent. General Administration and School Administration are the next two largest expenditures from general fund.

3. Summary of Supplemental General Fund Expenditures by Function
   Our Supplemental was spent primarily on instruction with 49% of the available resources being spent on this item. Thirty-three percent of this fund is spent on Operations and Maintenance. This 33% includes the purchase of technology equipment.
4. Summary of General and Supplemental General Fund Expenditures by Function
   The combined total of General Fund and Supplemental General Fund spent on instruction is 51%. Again, the rising costs of Operations and Maintenance control a substantial part of these two funds.
5. Summary of Special Education Fund by Function
   This line item appears to be extremely high and has increased dramatically over the past three years. The increase in the total dollar amount that is spent is due to the legislation passed in 2001, beginning the 02-03 school year that called for schools to receive the state and federal reimbursement for this fund. The school district does not keep this reimbursement. We receipt this money in our General Fund and then we issue a payment for that amount to our cooperative. Because of this fact, our Special Education expenditures appear to be inflated.
6. Instruction Expenditures (1000)
   Our instruction expenditures appear to remain steady.
7. Student and Instructional Support Expenditures (2100 & 2200)
   Our student instructional and support expenditures have decreased.
8. General Administration Expenditures (2300)
   Our General Administration Expenditures fell in 02-03 and are projected to be slightly higher for the 03-04 school year.
9. School Administration Expenditures (2400)
   Our school administration expenditures are projected to be slightly higher this school year.
10. Operations and Maintenance Expenditures (2600)
    Operations and Maintenance expenditures continue to rise yearly.
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    These expenditures include transportation and other non instructional services that are provided to students in order to offer a rounded education.
12. Capital Improvements (4000)
    We have began to budget for some capital expenditures in order to keep the facilities that we currently have in good working condition.
13. Debt Services (5000)
    This is the last year that we will levy for indebtedness. This district will be calling the outstanding bonds that were issued in 1991 a year early due to the Property Tax Accelerator enacted by Governor Sebelius. This will save the district $8300 in interest and allow us to keep the mill levy at a steady rate instead of a drastic decrease and then a large increase next year.
14. Miscellaneous Information Unencumbered Cash Balance by Fund
    Our unencumbered cash has continued to increase over the past three years. This has made a substantial difference in that we are able to pay for supplies and materials and standing contracts for the upcoming year. This allows us more flexibility in spending our general fund for instructional purposes.
15. Reserve Funds Unencumbered Cash Balance

The last two years, we have been able to build our Contingency Reserve Fund so that we have available cash for emergency situations.

16. Other Information - FTE
    Our FTE has continued to decrease the past three years. This budget was built on a projected FTE of 260.5. As the final enrollment is taken on September 22, 2003, this number may fluctuate slightly.
17. Miscellaneous Information Mill Rates by Fund
    Our mill rates by fund continue to remain steady with a slight decrease in the Supplemental General Fund levy (12.93-9.746), and a slight increase in the Bond and Interest Fund (8.961-11.707). The total mills levied by the district decreased slightly overall (45.802-45.4530).
18. Other Information – Assessed Valuation and Bonded Indebtedness
    The Assessed Valuation continues to decrease. This year one mill generates $19,051. Our Bonded Indebtedness will be paid off next year. This is the last year to levy taxes for this fund.

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)

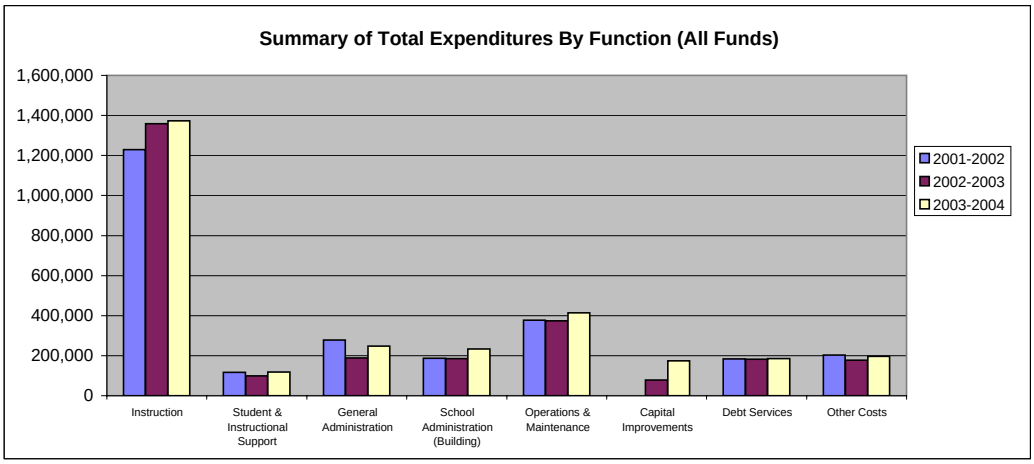
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,229,890	48%	1,358,953	51%	10%	1,373,666	47%	1%
Student & Instructional Support	117,039	5%	99,707	4%	-15%	118,336	4%	19%
General Administration	277,777	11%	188,957	7%	-32%	248,341	8%	31%
School Administration (Building)	186,470	7%	184,781	7%	-1%	232,934	8%	26%
Operations & Maintenance	376,896	15%	373,448	14%	-1%	414,501	14%	11%
Capital Improvements	578	0%	77,820	3%	13364%	174,000	6%	124%
Debt Services	184,431	7%	182,886	7%	-1%	185,875	6%	2%
Other Costs	202,456	8%	177,644	7%	-12%	196,528	7%	11%
Total Expenditures	2,575,537	100%	2,644,196	100%	3%	2,944,181	100%	11%

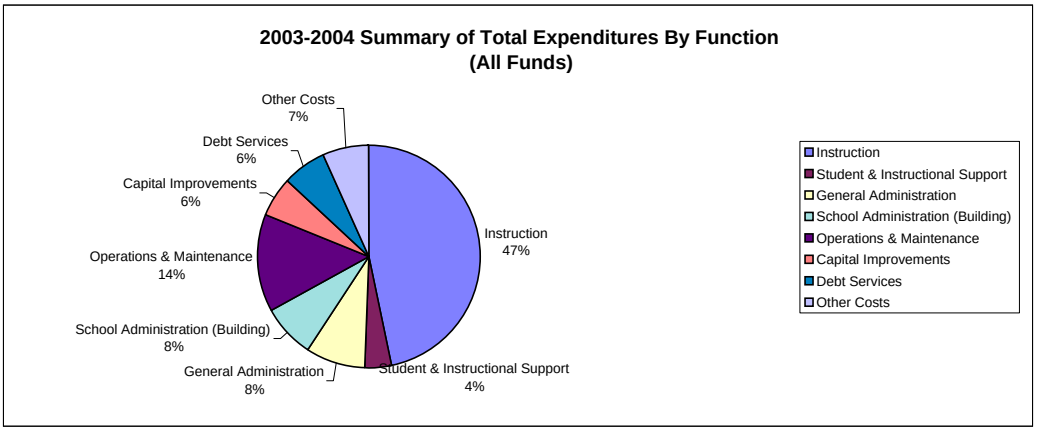
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

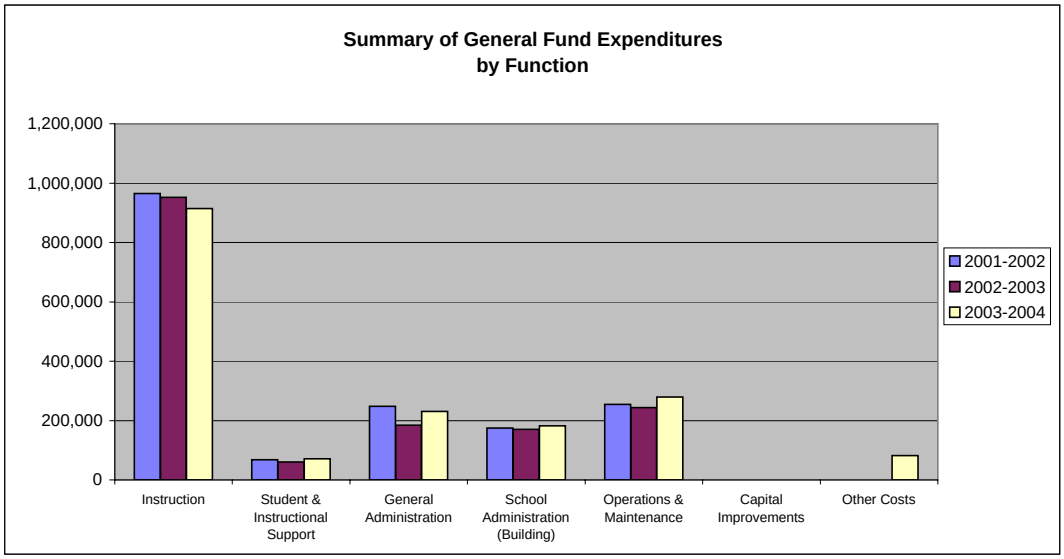


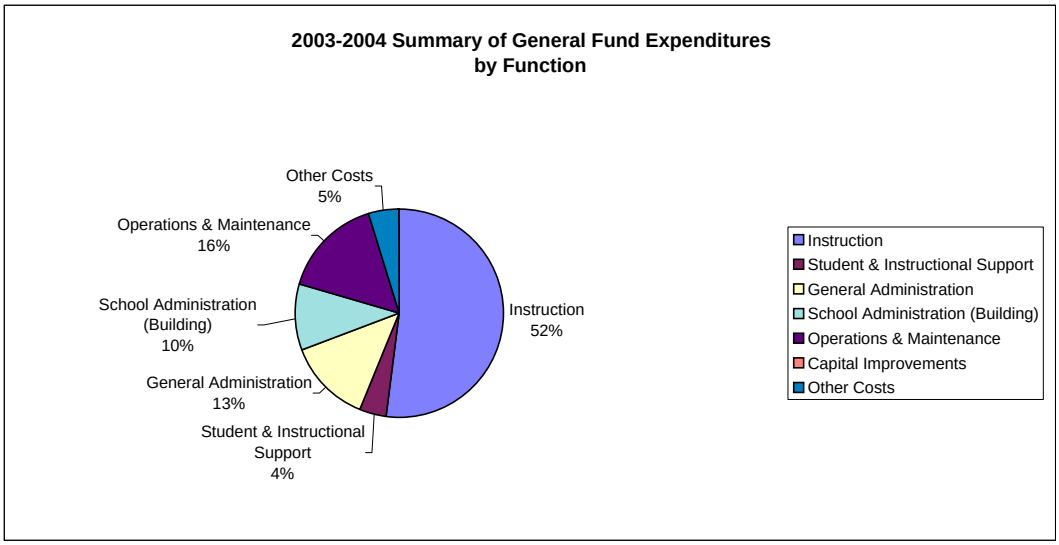


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	965,444	56%	952,336	59%	-1%	914,718	52%	-4%
Student & Instructional Support	68,380	4%	60,412	4%	-12%	70,951	4%	17%
General Administration	247,768	14%	183,997	11%	-26%	230,241	13%	25%
School Administration (Building)	174,400	10%	170,238	11%	-2%	182,437	10%	7%
Operations & Maintenance	254,953	15%	243,969	15%	-4%	278,902	16%	14%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	81,500	5%	0%
Total Expenditures	1,710,945	100%	1,610,952	100%	-6%	1,758,749	100%	9%
Amount per Pupil	$6,206		$6,182		0%	$7,253		17%

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

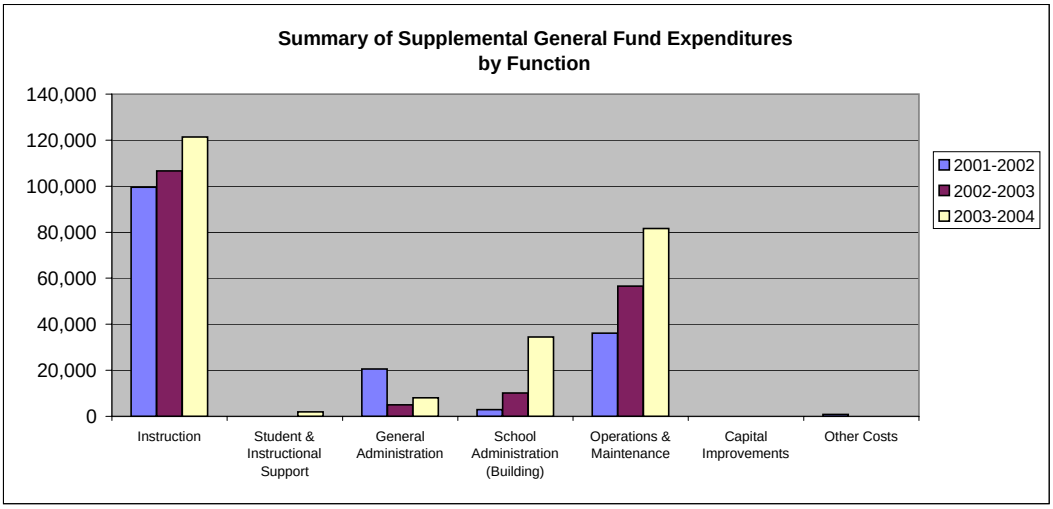


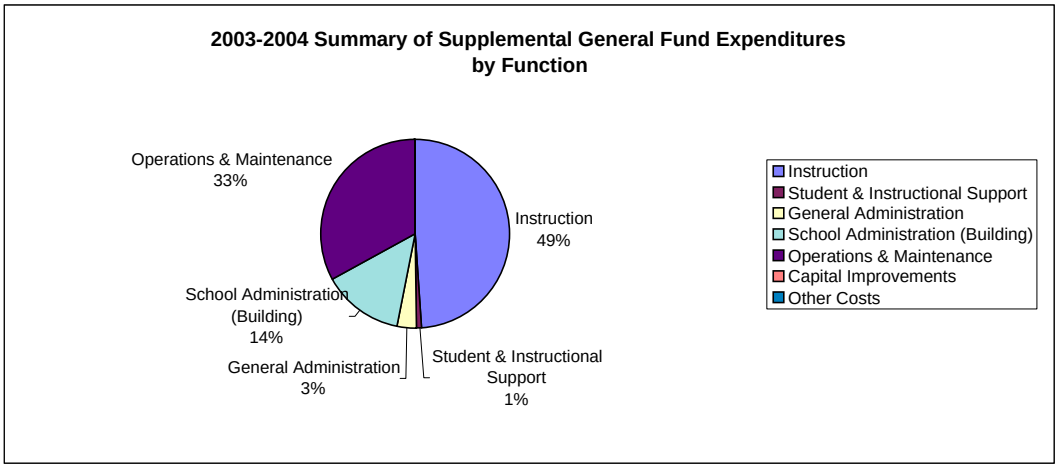


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	99,573	62%	106,666	60%	7%	121,316	49%	14%
Student & Instructional Support	0	0%	0	0%	0%	2,000	1%	0%
General Administration	20,608	13%	4,960	3%	-76%	8,100	3%	63%
School Administration (Building)	2,935	2%	10,142	6%	246%	34,500	14%	240%
Operations & Maintenance	36,122	23%	56,582	32%	57%	81,600	33%	44%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	831	1%	0	0%	-100%	0	0%	0%
Total Expenditures	160,069	100%	178,350	100%	11%	247,516	100%	39%
Amount per Pupil	$581		$684		18%	$1,021		49%

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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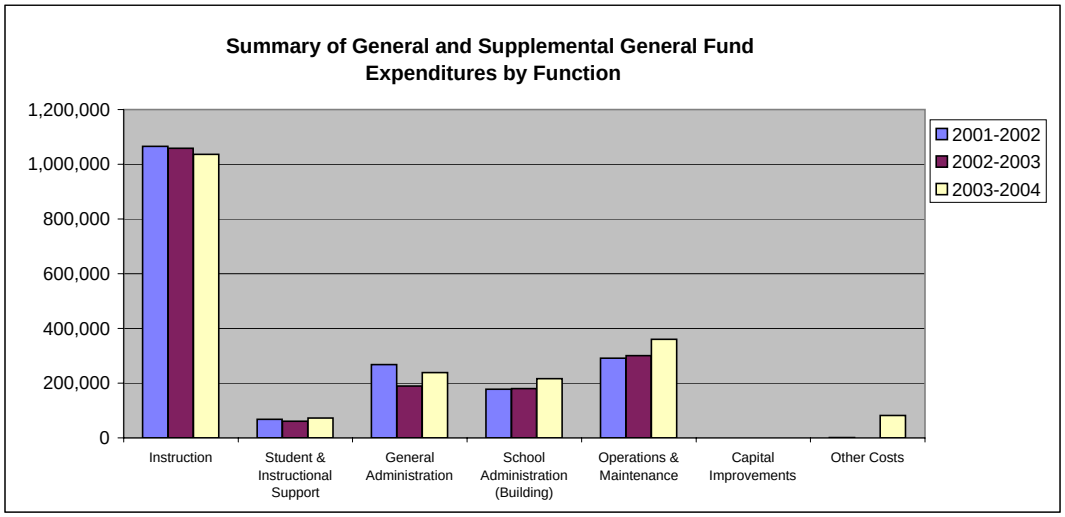
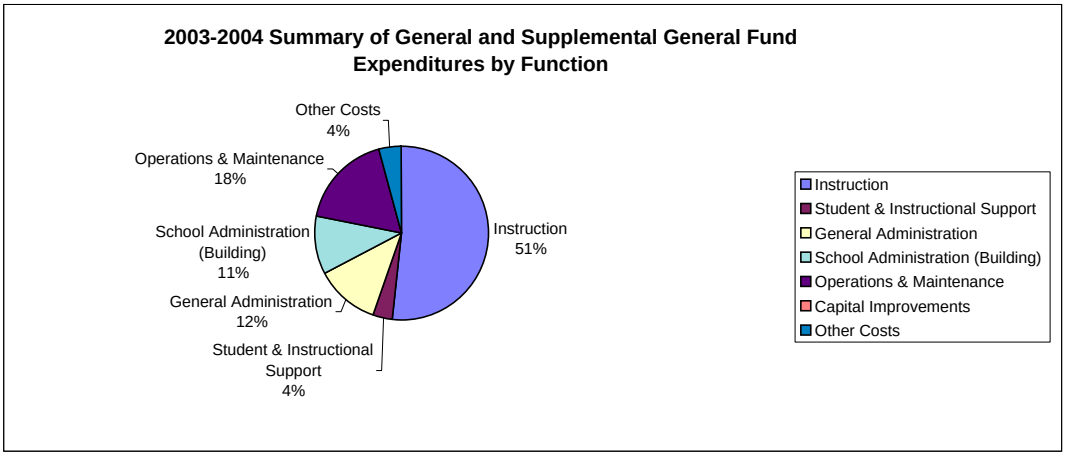
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,065,017	57%	1,059,002	59%	-1%	1,036,034	52%	-2%
Student & Instructional Support	68,380	4%	60,412	3%	-12%	72,951	4%	21%
General Administration	268,376	14%	188,957	11%	-30%	238,341	12%	26%
School Administration (Building)	177,335	9%	180,380	10%	2%	216,937	11%	20%
Operations & Maintenance	291,075	16%	300,551	17%	3%	360,502	18%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	831	0%	0	0%	-100%	81,500	4%	0%
Total Expenditures	1,871,014	100%	1,789,302	100%	-4%	2,006,265	100%	12%
Amount per Pupil	$6,786		$6,866		1%	$8,273		20%

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.

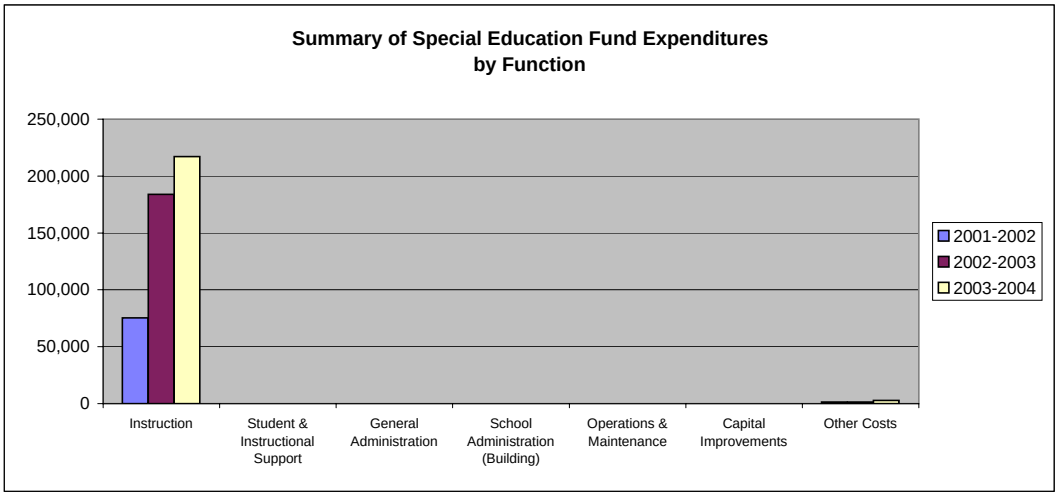


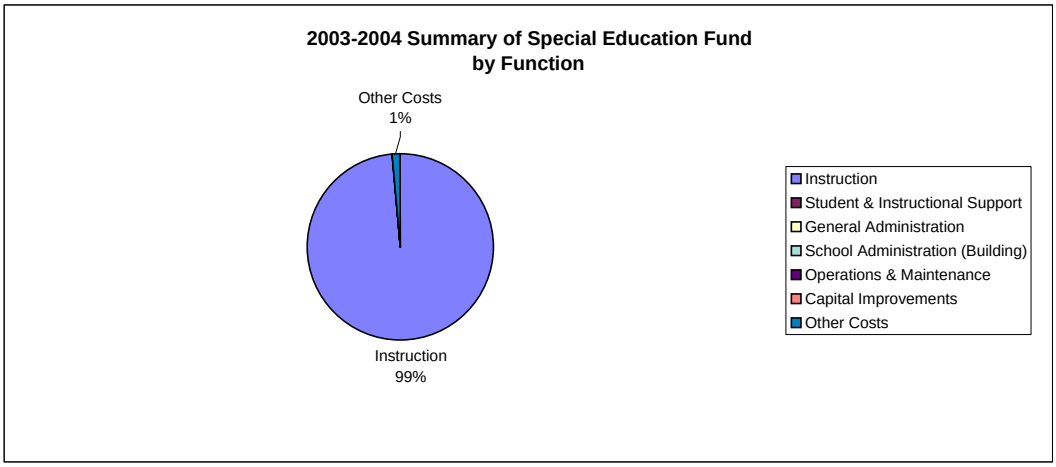


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	75,394	98%	183,832	99%	144%	217,223	99%	18%
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	1,319	2%	1,384	1%	5%	2,777	1%	101%
Total Expenditures	76,713	100%	185,216	100%	141%	220,000	100%	19%
Amount per Pupil	$278		$711		155%	$907		28%

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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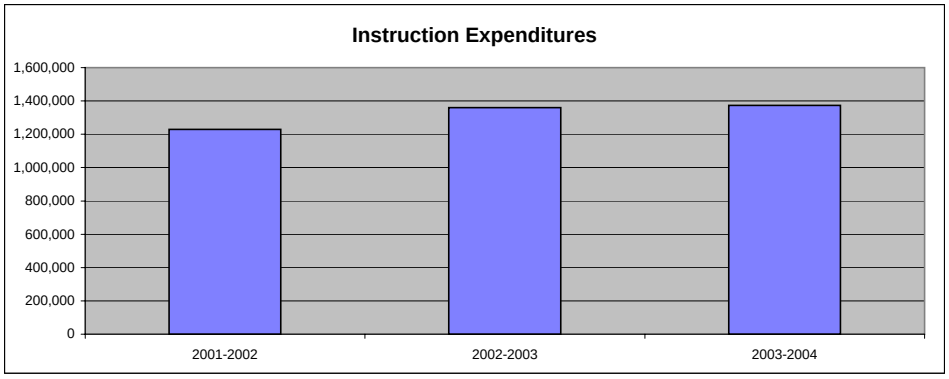
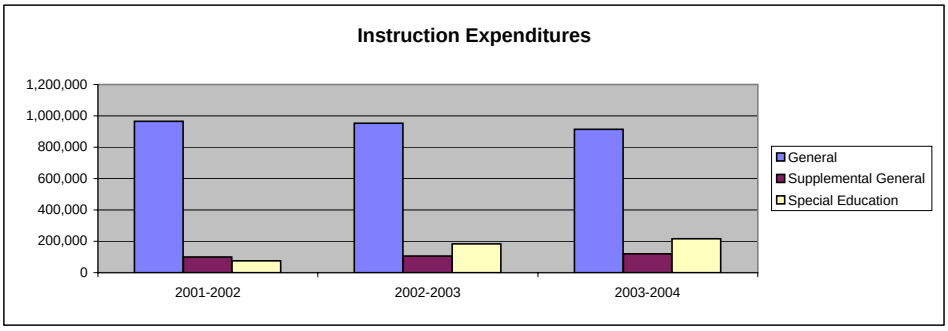
Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	965,444	952,336	-1%	914,718	-4%
Federal Funds	44,193	59,820	35%	71,008	19%
Supplemental General	99,573	106,666	7%	121,316	14%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	2,140	4,888	128%	6,000	23%
Driver Education	2,925	2,759	-6%	2,917	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	1,881	0	-100%	0	0%
Special Education	75,394	183,832	144%	217,223	18%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	38,000	36,591	-4%	40,484	11%
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	340	12,061	3447%		
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	1,229,890	1,358,953	10%	1,373,666	1%
Enrollment (FTE)*	275.7	260.6	-5%	242.5	-7%
Amount per Pupil	4,461	5,215	17%	5,665	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	1,229,890	1,358,953	10%	1,373,666	1%





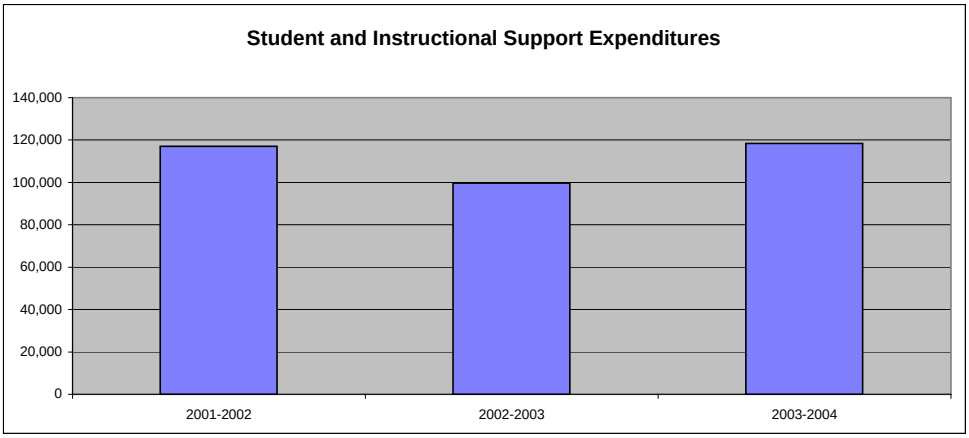
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	68,380		60,412	-12%		70,951	17%
Federal Funds	11,645		0	-100%		0	0%
Supplemental General	0		0	0%		2,000	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	14,815		16,622	12%		20,000	20%
Parent Education Program	22,199		22,673	2%		25,385	12%
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	117,039		99,707	-15%		118,336	19%
Enrollment (FTE)*	275.7		260.6	-5%		242.5	-7%
Amount per Pupil	425		383	-10%		488	28%
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	117,039		99,707	-15%		118,336	19%
Amount per Pupil	$425		$383	-10%		$502	31%



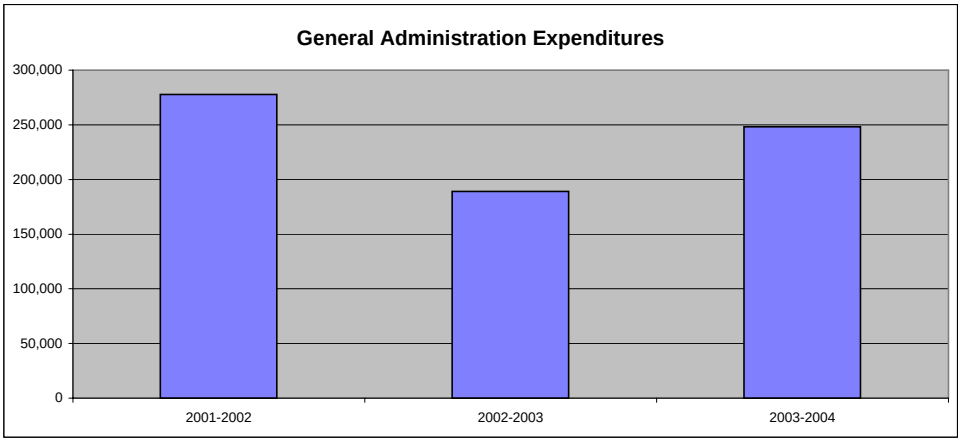
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	247,768		183,997	-26%		230,241	25%
Federal Funds	0		0	0%		0	0%
Supplemental General	20,608		4,960	-76%		8,100	63%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	9,401		0	-100%		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	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	277,777		188,957	-32%		248,341	31%
Enrollment (FTE)*	275.7		260.6	-5%		242.5	-7%
Amount per Pupil	1,008		725	-28%		1,024	41%
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	277,777		188,957	-32%		248,341	31%



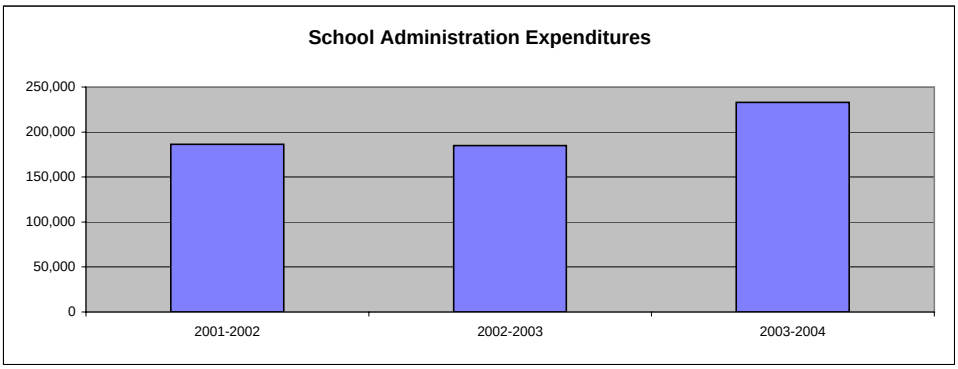
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	174,400		170,238	-2%		182,437	7%
Federal Funds	361		4,401	1119%		6,997	59%
Supplemental General	2,935		10,142	246%		34,500	240%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	8,774		0	-100%		9,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0		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	186,470		184,781	-1%		232,934	26%
Enrollment (FTE)*	275.7		260.6	-5%		242.5	-7%
Amount per Pupil	676		709	5%		961	35%
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	186,470		184,781	-1%		232,934	26%



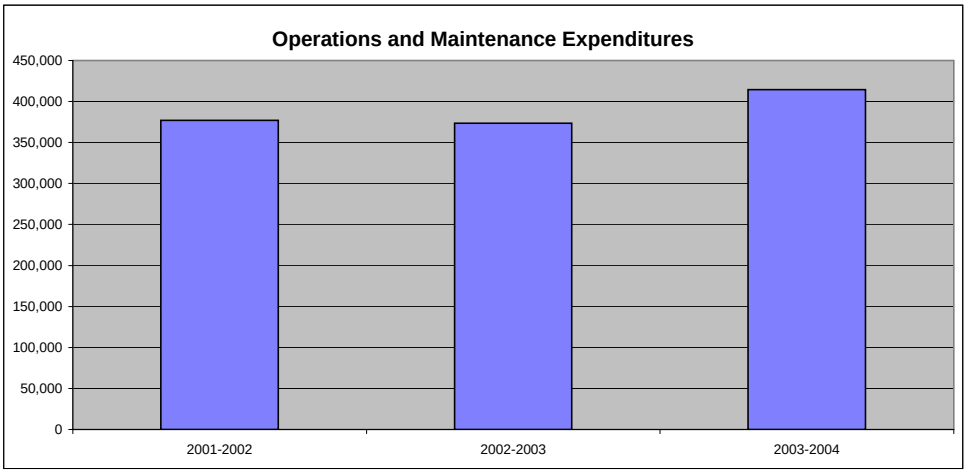
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	254,953	243,969	-4%	278,902	14%
Federal Funds	0	0	0%	0	0%
Supplemental General	36,122	56,582	57%	81,600	44%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	553	639	16%	1,000	56%
Driver Training	171	197	15%	250	27%
Extraordinary School Program	0	0	0%	0	0%
Food Service	66,251	51,063	-23%	52,749	3%
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	18,846	20,998	11%		
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	376,896	373,448	-1%	414,501	11%
Enrollment (FTE)*	275.7	260.6	-5%	242.5	-7%
Amount per Pupil	1,367	1,433	5%	1,709	19%
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	376,896	373,448	-1%	414,501	11%



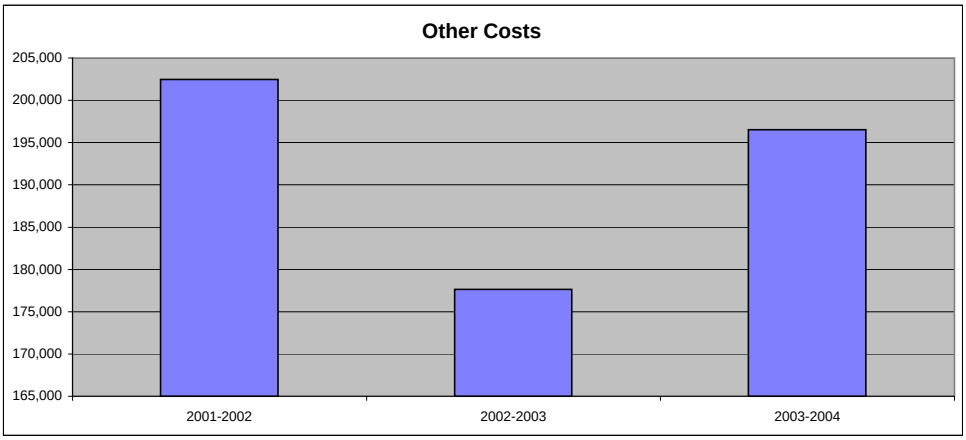
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	0		0	0%		81,500	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	831		0	-100%		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	81,077		83,401	3%		112,251	35%
Professional Development	1,574		0	-100%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,319		1,384	5%		2,777	101%
Technology Education	0		0	0%			
Transportation	117,655		92,859	-21%			
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	202,456		177,644	-12%		196,528	11%
Enrollment (FTE)*	275.7		260.6	-5%		242.5	-7%
Amount per Pupil	734		682	-7%		810	19%
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	202,456		177,644	-12%		196,528	11%



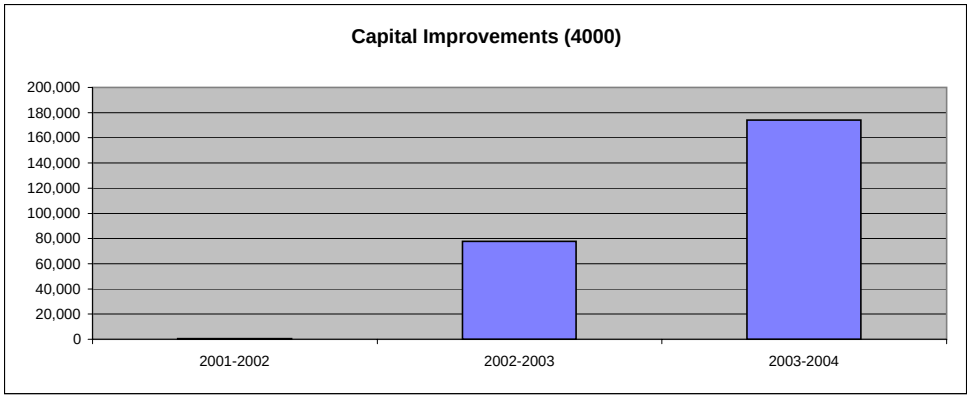
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	578	77,820	13364%	174,000	124%
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	578	77,820	13364%	174,000	124%
Enrollment (FTE)*	275.7	260.6	-5%	242.5	-7%
Amount per Pupil	2	299	14144%	718	140%
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	578	77,820	13364%	174,000	124%



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

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

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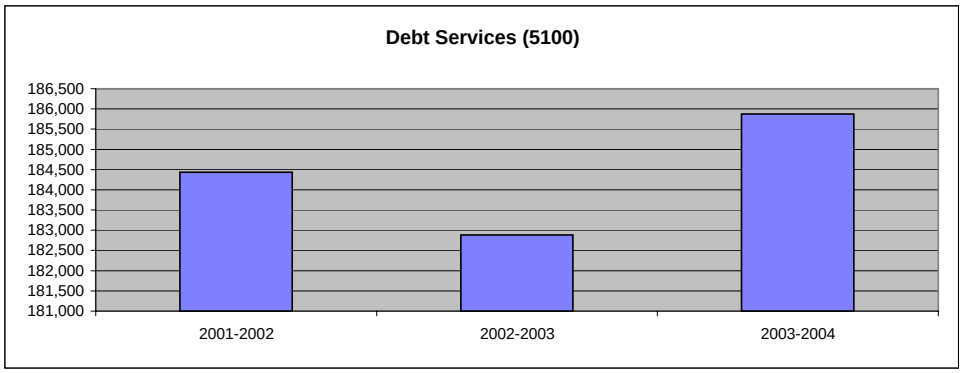
Debt Services Expenditures (5100)

	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	184,431		182,886	-1%		185,875	2%
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	184,431		182,886	-1%		185,875	2%
Enrollment (FTE)*	275.7		260.6	-5%		242.5	-7%
Amount per Pupil	669		702	5%		766	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	184,431		182,886	-1%		185,875	2%



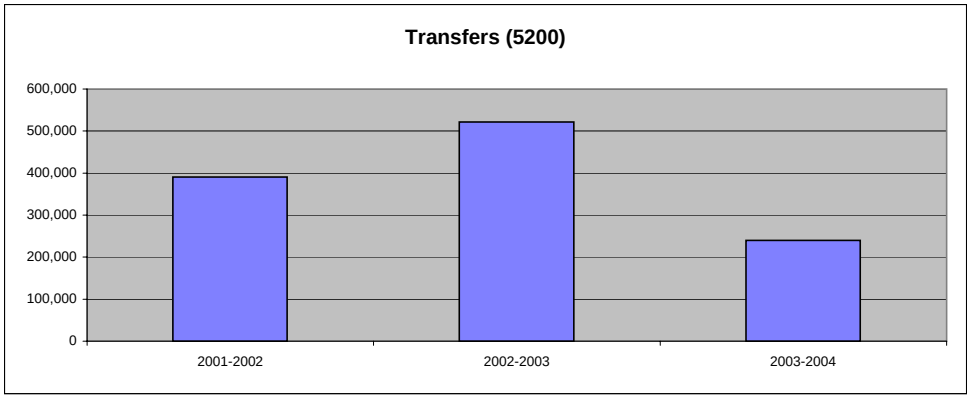
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	257,740	419,970	63%	177,000	-58%
Federal Funds	0	0	0%	0	0%
Supplemental General	104,877	101,634	-3%	62,484	-39%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	27,621	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	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	390,238	521,604	34%	239,484	-54%
Enrollment (FTE)*	275.7	260.6	-5%	242.5	-7%
Amount per Pupil	1,415	2,002	41%	988	-51%
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	390,238	521,604	34%	239,484	-54%



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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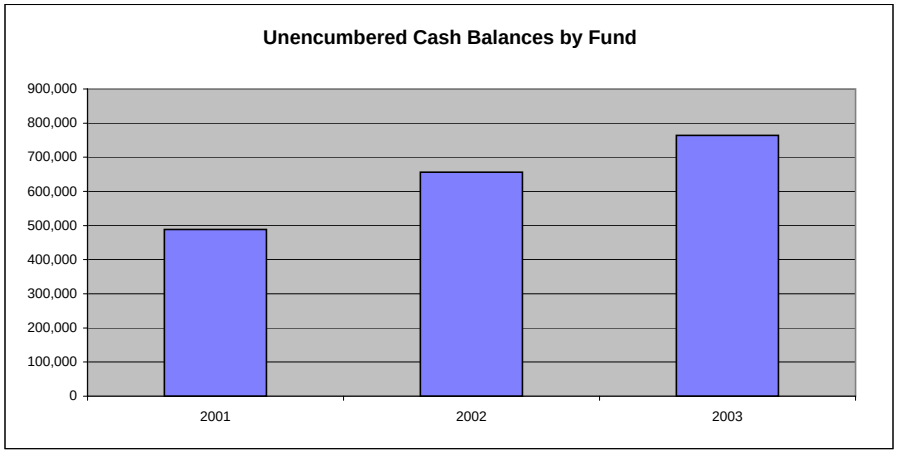
USD# 482

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	6,994	4,055	44
Federal Funds	4,706	0	0
Supplemental General	37,673	70,950	71,653
Bilingual Education	0	0	0
Capital Outlay	115,581	206,188	288,156
Driver Training	4,440	6,422	5,738
Extraordinary School Program	0	0	0
Food Service	32,242	38,674	39,984
Professional Development	3,917	9,776	20,392
Parent Education Program	9,173	10,434	11,378
Summer School	0	0	0
Special Education	50,776	52,317	142,755
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	44,233	71,233	
Text Book & Student Material	284	6,696	
Bond & Interest 1	177,973	179,655	184,108
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	487,992	656,400	764,208
Enrollment (FTE)*	275.7	260.6	242.5
Amount per Pupil	1,770	2,519	3,151
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	487,992	656,400	764,208



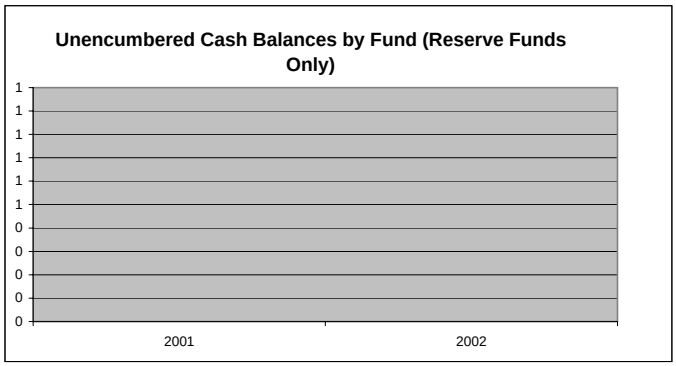
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

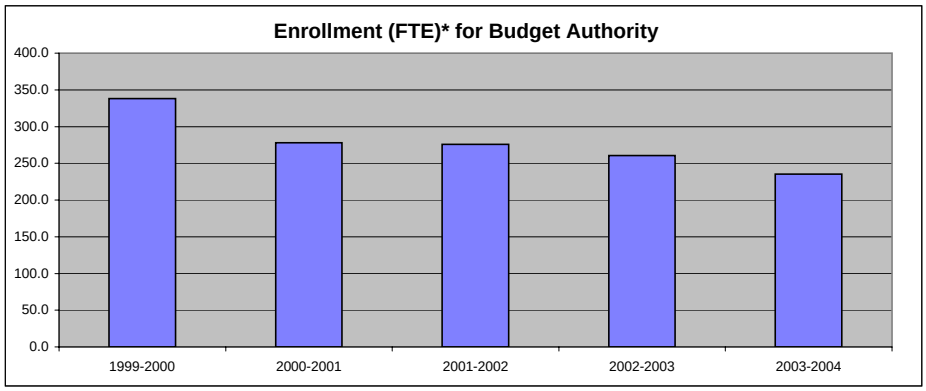


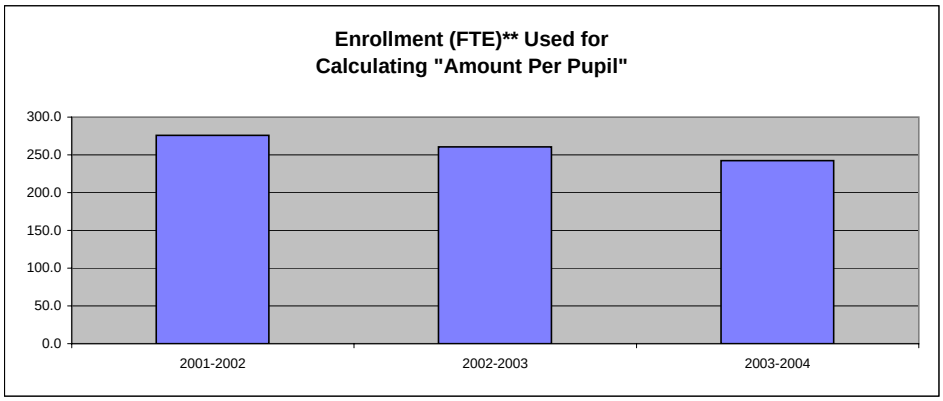
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

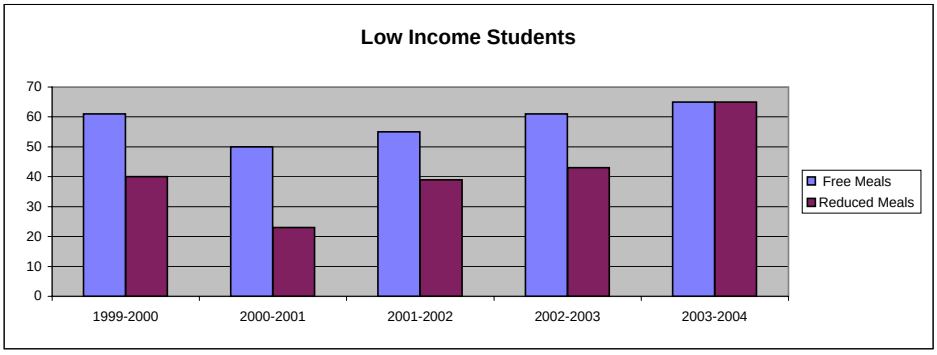
USD# 482

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)*	338.1	278.2	-18%	275.7	-1%	260.6	-5%	235.5	-10%
Enrollment (FTE)**	N/A	N/A		275.7		260.6	-5%	242.5	-7%
Number of Students - Free Meals	61	50	-18%	55	10%	61	11%	65	7%
Number of Students - Reduced Meals	40	23	-43%	39	70%	43	10%	65	51%





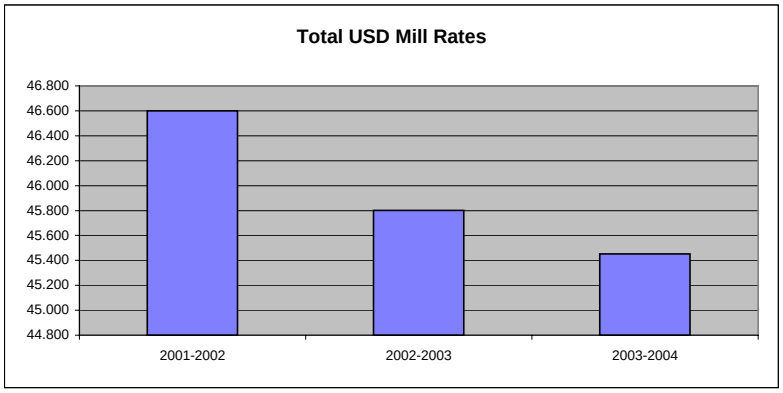


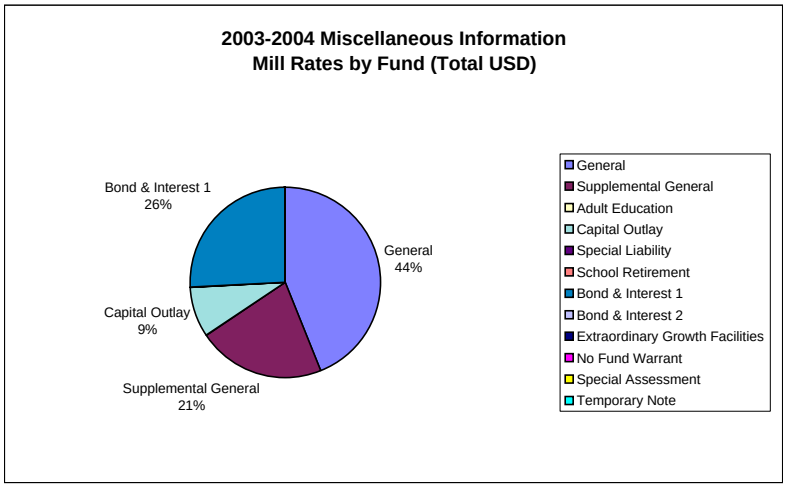
*FTE for state aid and budget authority purposes for general fund.

** 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	13.993	12.930	9.746
Adult Education	0.000	0.000	0.000
Capital Outlay	3.982	3.911	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	8.625	8.961	11.707
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	**46.600**	**45.802**	**45.453**
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	0.995	0.998	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.995**	**0.998**	**1.000**





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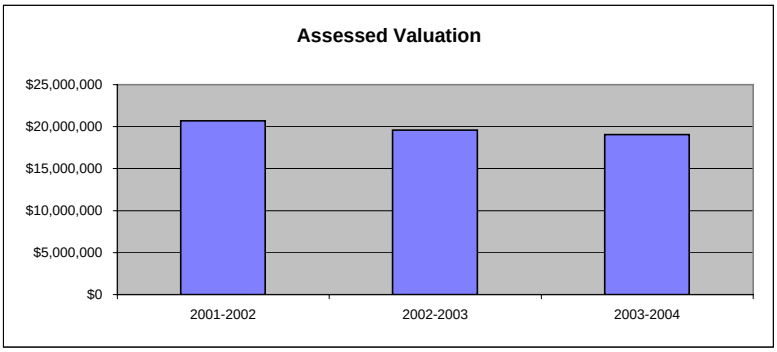
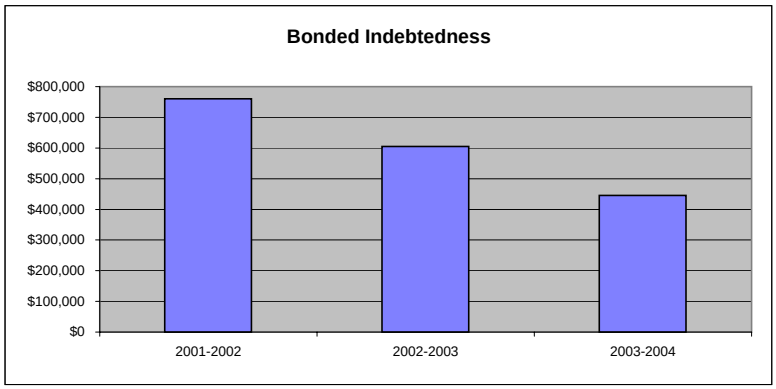
Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$20,688,758	$19,594,984	$19,051,608
Bonded Indebtedness	$760,000	$605,000	$445,000