Budget Profile
2003-2004

USD 315

Order of Contents

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

2003-2004 Budget General Information
USD #: 315 Colby Public Schools

Introduction

USD 315 Colby Public Schools is an exceptional educational institution serving a rural Northwest Kansas community of ≈5,000 patrons, primarily residing in Thomas County. A staff of 200 facilitates the learning of approximately 1,000 students. A new Colby High School was constructed in 1996 and houses students ninth through twelfth grade. The old facility was renovated into Colby Grade School's Intermediate Building and accommodates grades three, four, and five, plus the elementary library. Kindergarteners, first, and second graders attend classes next door in the Primary Building. Colby Middle School (connected to the Intermediate Building by a breezeway) services sixth, seventh, and eighth grade students. An administrative building was constructed on-campus Fall 2003, and places the Superintendent, Curriculum Director, Technology Coordinator and business offices next door to the classrooms.

The strength of the programs at USD 315 stems from the collaborative efforts of our progressively minded staff and a strong sense of community. Expertise is drawn from the Northwest Kansas Educational Service Center to help deliver extensive special education and early childhood services, and from the Educational Services and Staff Development Association of Central Kansas to assist the district in offering a successful alternative high school to its patrons. The broad mission of is to prepare all students to be life-long learners and responsible citizens.

2003-04
USD 315 Board Members

President:	Stanley Molstad	
Vice President:	Tracy Rogers	
Member:	Dewayne Augustine	
Member:	John Cranston	
Member:	Gerald Fulwider	
Member:	Joel Powell	
Member:	Kevan Taylor	
Superintendent:	Kirk Nielsen	
Associate or Assistant Supt:	-	
Business Office Staff:	Janel Andrews	Executive Assistant
	Jo DeYoung	Business Manager/BOE Treasurer
	Shirley Parnell`	Bookkeeper Assistant
	Marilynn Reed	Bookkeeper/BOE Clerk
Curriculum & Instruction Staff:	Diana Wieland	Curriculum Director
	Alicia Siruta	Secretary
Other Key Contacts:	Phil DeYoung	Technology Coordinator
Colby Grade School	Terrel Harrison	Principal, Grades K-5
Colby Middle School	Robb Ross	Principal, Grades 6-8
Colby High School	Brian Kraus	Principal, Grades 9-12
	Jeff Quenzer	Assistant Principal/Athletic Director

The District's Accomplishments and Challenges

Accomplishments:

USD 315's students consistently score above the state and national average on assessments. The curriculum is continually enhanced and modified to meet the needs of the 21st Century learner. For example, an innovative reading program was implemented into the elementary curriculum this year, improving the way instruction is delivered. At the high school level, a great example of modified curriculum can be seen in the Technology Lab. Students are challenged to discover, create, problem-solve, and construct solutions by using a variety of tools. This lab provides an integrated, experience-based instructional program, while the primary objective is to teach the students how to learn.

By successfully securing an Excellence in Education grant in 1995, *Project Inform* enabled the district to construct a quality technological infrastructure. By building a well-designed network, it created the impetus for technology integration in the classroom plus laid a strong foundation for future growth in technology.

The district boasts an extensive offering of activities for its students. Various clubs and organizations allow students to interact outside the classroom and within the community. In addition to the quality education delivered during the school day, success has come to USD 315 in the way of 4A State Championships in both boys' basketball and wrestling in recent years.

Fiscally responsible and financially sound, USD 315 has successfully implemented many grants to enhance student learning. The district prides itself in offering a superior education at an affordable cost to the patrons of USD 315.

Challenges:

Ongoing challenges face USD 315 in discovering and implementing better ways to teach students and prepare them for a life of learning. Accomplishing this formidable task is made even more difficult due to a shrinking operating budget.

Reduced family size and a declining county census both contribute to USD 315's twenty-five percent (25%) decrease in enrollment over the last ten years. The enrollment decline has in turn caused the district considerable losses in state funding. This financial loss coupled with the difficulty in generating revenue through local taxation due to an aging population base, makes delivering a quality, "free" public education difficult in Thomas County.

Meeting demands of increased state mandates, offering alternative ways of learning, providing training for improved teaching methods, implementing new technology, and attracting quality instructors by offering a competitive salary and benefit package is a sampling of the specific struggles facing USD 315 and rural Kansas public education.

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
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
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)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
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

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)

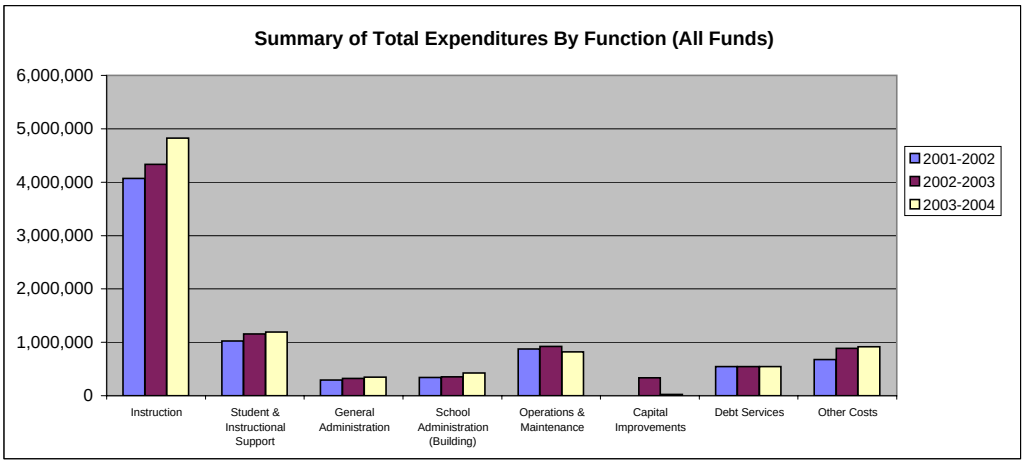
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	4,070,266	52%	4,332,971	49%	6%	4,824,095	53%	11%
Student & Instructional Support	1,023,486	13%	1,156,725	13%	13%	1,189,976	13%	3%
General Administration	296,639	4%	324,145	4%	9%	345,677	4%	7%
School Administration (Building)	339,432	4%	354,512	4%	4%	424,485	5%	20%
Operations & Maintenance	877,256	11%	922,581	10%	5%	819,814	9%	-11%
Capital Improvements	0	0%	338,492	4%	0%	23,000	0%	-93%
Debt Services	547,078	7%	545,888	6%	0%	544,596	6%	0%
Other Costs	675,055	9%	884,471	10%	31%	917,437	10%	4%
Total Expenditures	7,829,212	100%	8,859,785	100%	13%	9,089,080	100%	3%

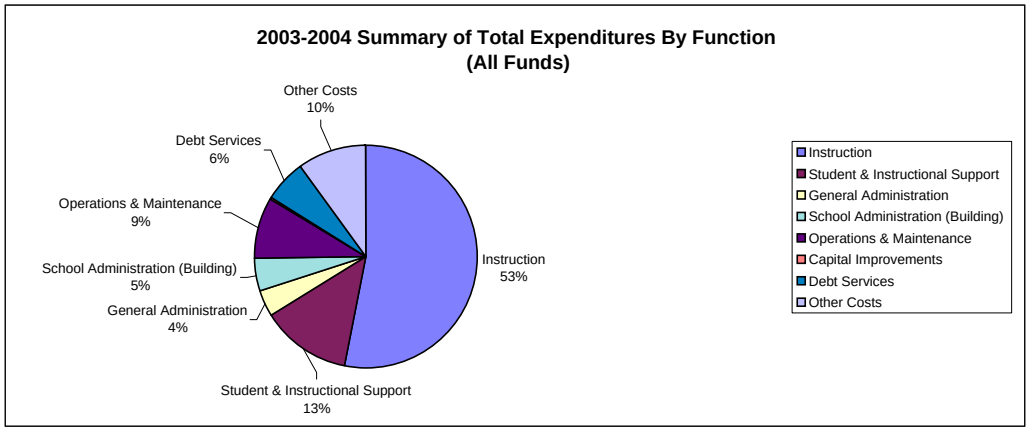
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

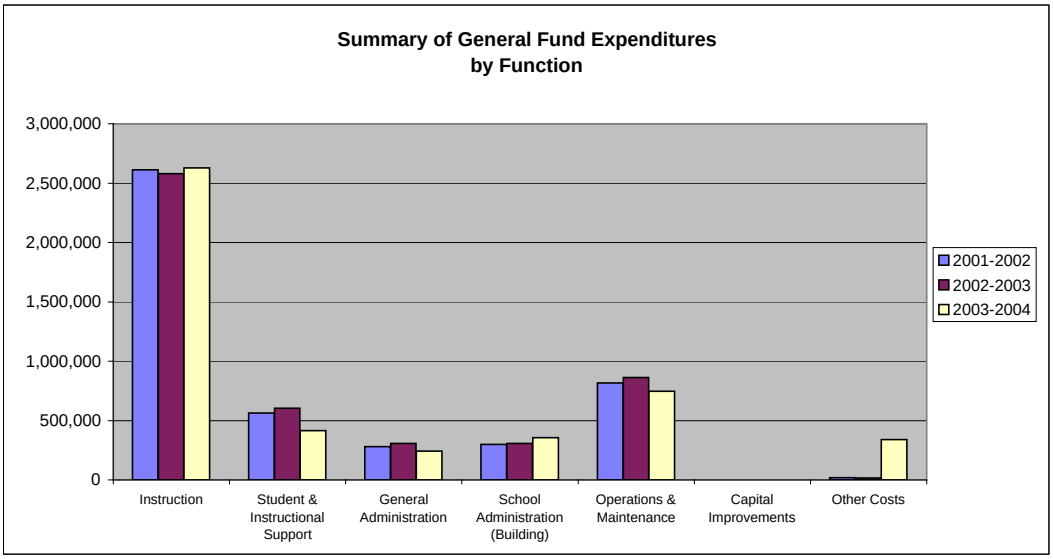


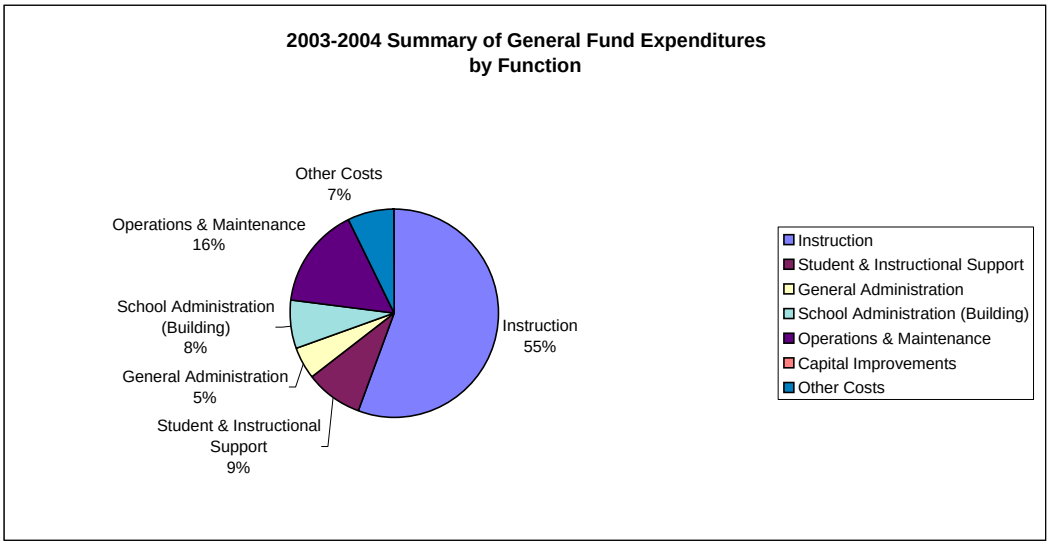


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,612,261	57%	2,580,443	55%	-1%	2,627,825	56%	2%
Student & Instructional Support	564,198	12%	603,251	13%	7%	414,451	9%	-31%
General Administration	280,761	6%	306,895	7%	9%	242,982	5%	-21%
School Administration (Building)	299,878	7%	307,831	7%	3%	356,374	8%	16%
Operations & Maintenance	817,441	18%	863,037	18%	6%	747,343	16%	-13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	18,964	0%	17,373	0%	-8%	339,951	7%	1857%
Total Expenditures	4,593,503	100%	4,678,830	100%	2%	4,728,926	100%	1%
Amount per Pupil	$4,322		$4,517		5%	$4,756		5%

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

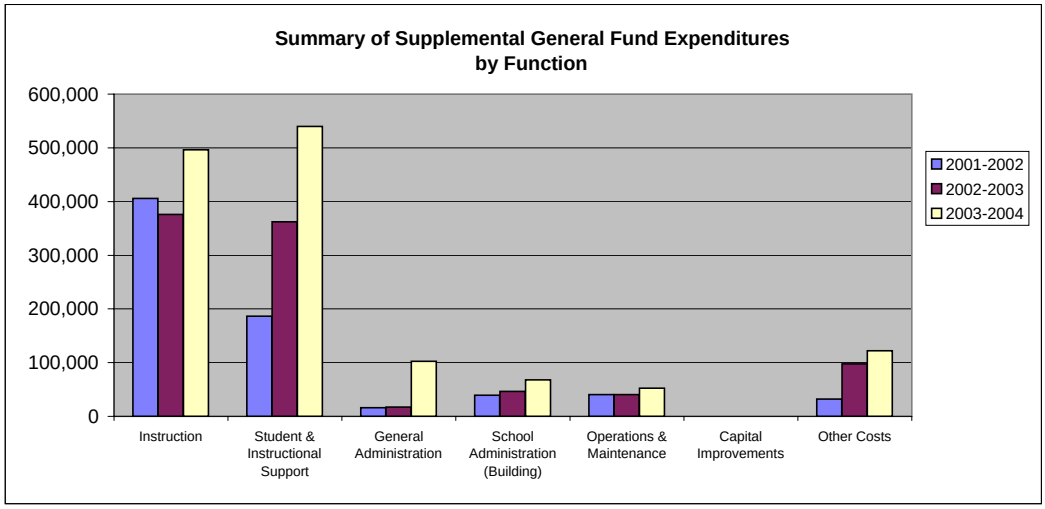


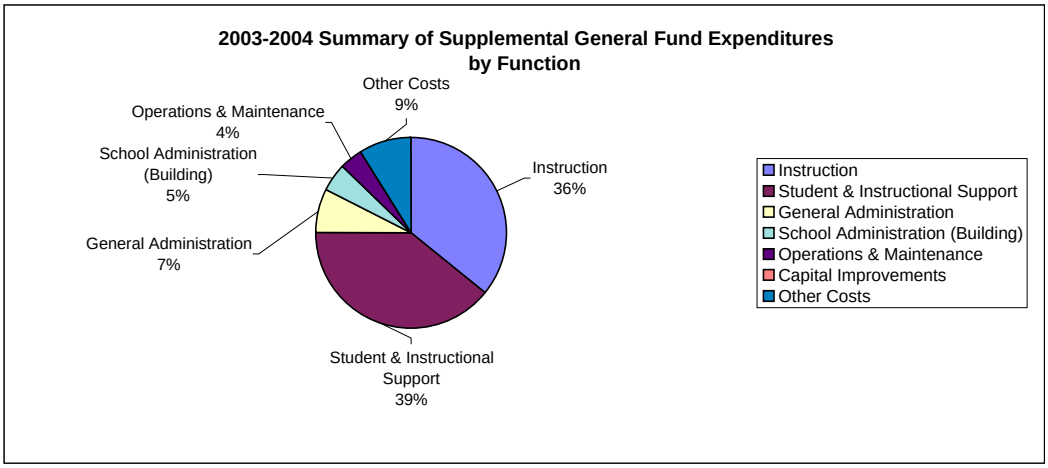


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	405,898	56%	376,212	40%	-7%	496,147	36%	32%
Student & Instructional Support	186,270	26%	362,147	38%	94%	539,689	39%	49%
General Administration	15,878	2%	17,250	2%	9%	102,695	7%	495%
School Administration (Building)	39,554	5%	46,681	5%	18%	68,111	5%	46%
Operations & Maintenance	40,450	6%	40,500	4%	0%	52,650	4%	30%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	31,950	4%	97,874	10%	206%	122,162	9%	25%
Total Expenditures	720,000	100%	940,664	100%	31%	1,381,454	100%	47%
Amount per Pupil	$677		$908		34%	$1,389		53%

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



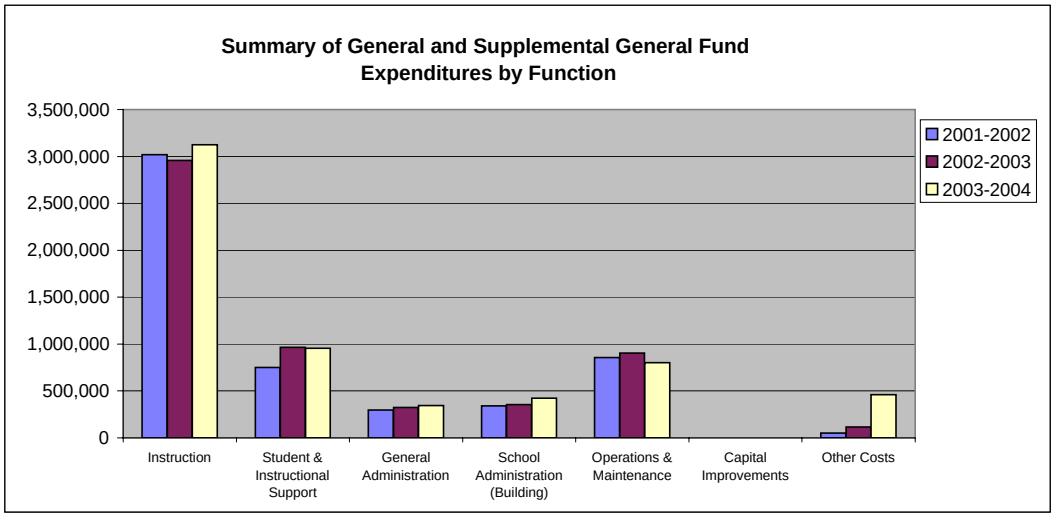


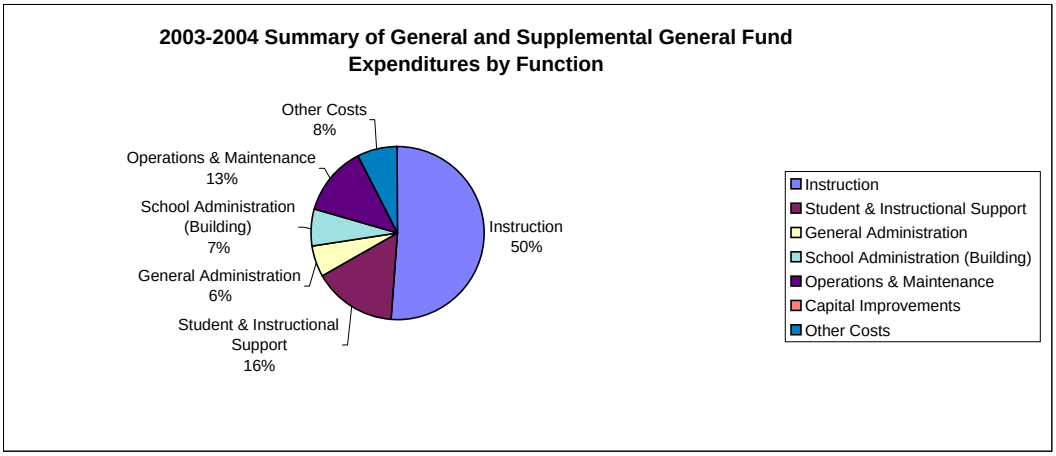
USD# 315

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	3,018,159	57%	2,956,655	53%	-2%	3,123,972	51%	6%
Student & Instructional Support	750,468	14%	965,398	17%	29%	954,140	16%	-1%
General Administration	296,639	6%	324,145	6%	9%	345,677	6%	7%
School Administration (Building)	339,432	6%	354,512	6%	4%	424,485	7%	20%
Operations & Maintenance	857,891	16%	903,537	16%	5%	799,993	13%	-11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	50,914	1%	115,247	2%	126%	462,113	8%	301%
Total Expenditures	5,313,503	100%	5,619,494	100%	6%	6,110,380	100%	9%
Amount per Pupil	$5,000		$5,425		9%	$6,145		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.

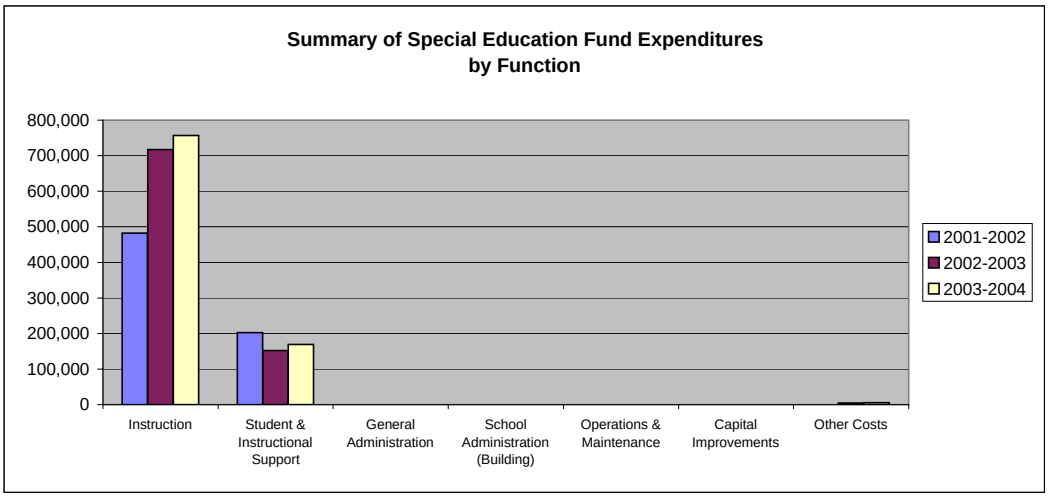


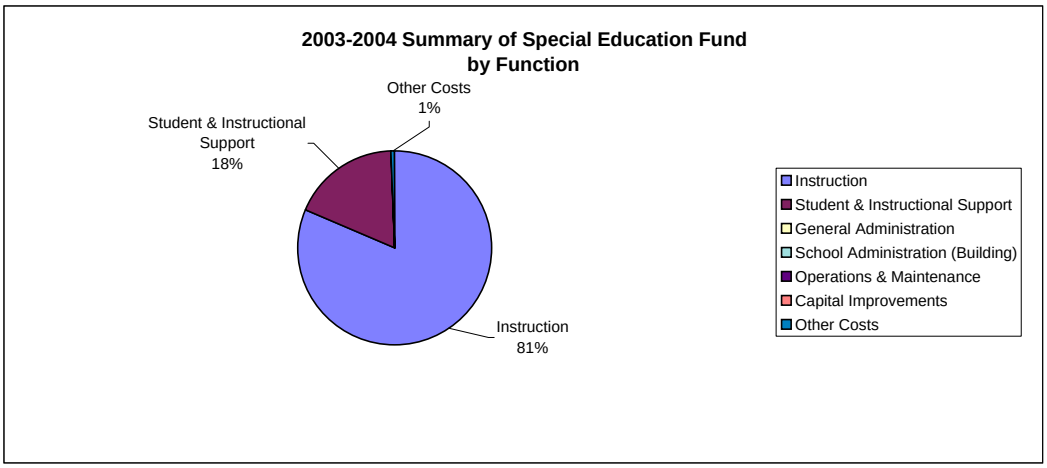


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	482,080	70%	717,626	82%	49%	756,565	81%	5%
Student & Instructional Support	202,839	30%	152,489	17%	-25%	169,084	18%	11%
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	36	0%	4,060	0%	11178%	4,986	1%	23%
Total Expenditures	684,955	100%	874,175	100%	28%	930,635	100%	6%
Amount per Pupil	$644		$844		31%	$936		11%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

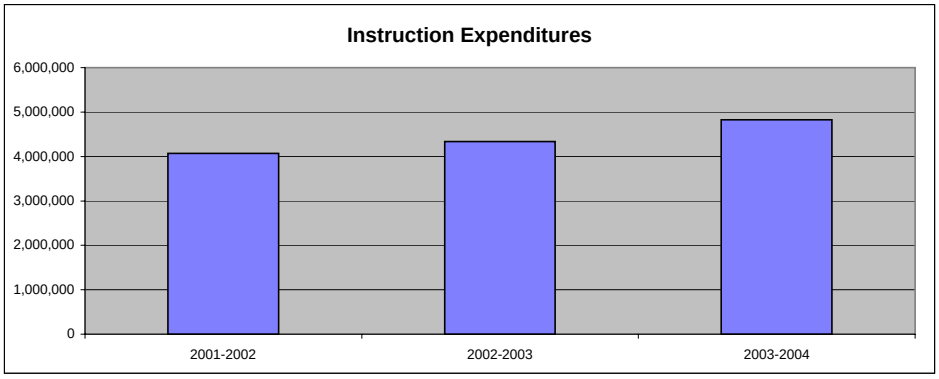


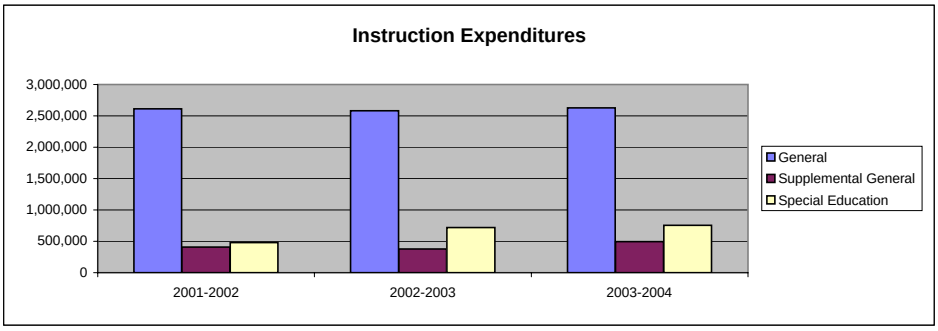


USD# 315

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,612,261		2,580,443	-1%		2,627,825	2%
Federal Funds	176,106		202,041	15%		210,074	4%
Supplemental General	405,898		376,212	-7%		496,147	32%
Bilingual Education	387		386	0%		0	-100%
Capital Outlay	0		0	0%		274,955	0%
Driver Education	10,289		9,547	-7%		10,125	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	482,080		717,626	49%		756,565	5%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	383,245		386,868	1%		448,404	16%
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		45,589	0%			
Text Book & Student Material	0		14,259	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	4,070,266		4,332,971	6%		4,824,095	11%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	3,830		4,183	9%		4,851	16%
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	4,070,266		4,332,971	6%		4,824,095	11%





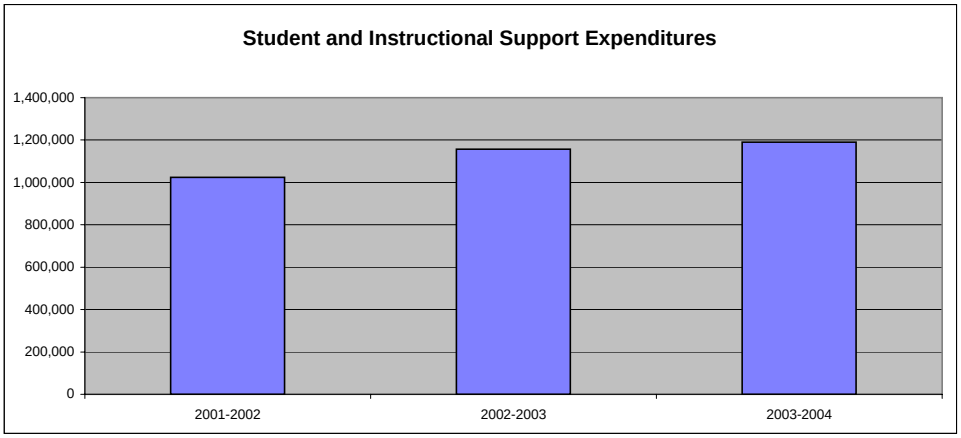
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	564,198		603,251	7%		414,451	-31%
Federal Funds	36,721		9,557	-74%		9,926	4%
Supplemental General	186,270		362,147	94%		539,689	49%
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	31,347		28,473	-9%		49,426	74%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	202,839		152,489	-25%		169,084	11%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	2,111		808	-62%		7,400	816%
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	1,023,486		1,156,725	13%		1,189,976	3%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	963		1,117	16%		1,197	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	1,023,486		1,156,725	13%		1,189,976	3%
Amount per Pupil	$963		$1,117	16%		$1,195	7%



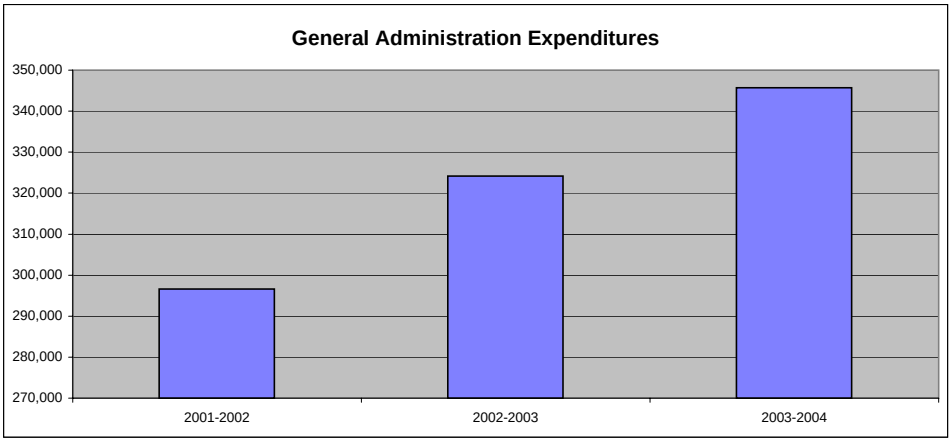
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	280,761		306,895	9%		242,982	-21%
Federal Funds	0		0	0%		0	0%
Supplemental General	15,878		17,250	9%		102,695	495%
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	296,639		324,145	9%		345,677	7%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	279		313	12%		348	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	296,639		324,145	9%		345,677	7%



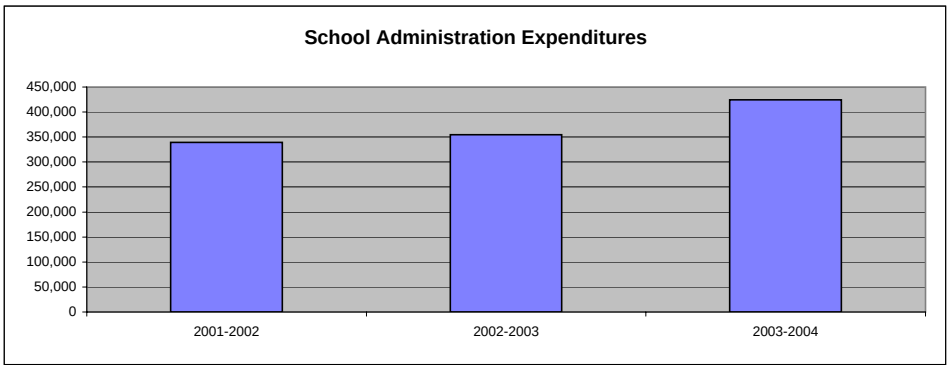
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	299,878		307,831	3%		356,374	16%
Federal Funds	0		0	0%		0	0%
Supplemental General	39,554		46,681	18%		68,111	46%
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	339,432		354,512	4%		424,485	20%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	319		342	7%		427	25%
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	339,432		354,512	4%		424,485	20%



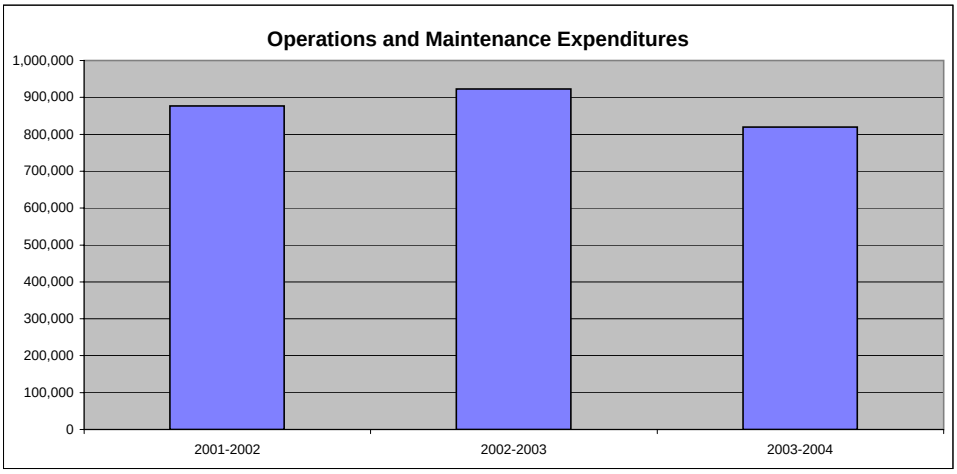
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	817,441		863,037	6%		747,343	-13%
Federal Funds	0		0	0%		0	0%
Supplemental General	40,450		40,500	0%		52,650	30%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	443		424	-4%		625	47%
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	9,309		8,964	-4%			
Vocational Education	9,613		9,656	0%		19,196	99%
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	877,256		922,581	5%		819,814	-11%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	825		891	8%		824	-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	877,256		922,581	5%		819,814	-11%



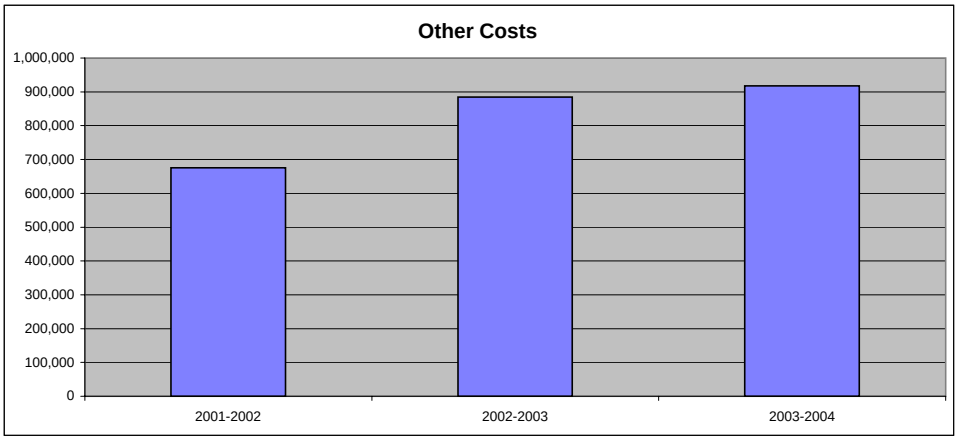
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	18,964		17,373	-8%		339,951	1857%
Federal Funds	0		0	0%		0	0%
Supplemental General	31,950		97,874	206%		122,162	25%
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	365,650		393,324	8%		430,000	9%
Professional Development	16,605		19,686	19%		20,338	3%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	36		4,060	11178%		4,986	23%
Technology Education	0		0	0%			
Transportation	241,850		323,630	34%			
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		28,524	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	675,055		884,471	31%		917,437	4%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	635		854	34%		923	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	675,055		884,471	31%		917,437	4%



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

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

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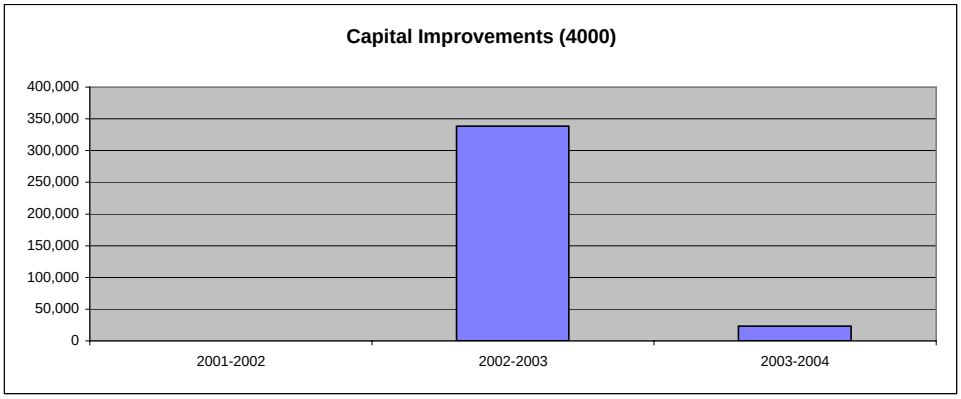
Capital Improvements Expenditures (4000)

	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		338,492	0%		23,000	-93%
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	0		338,492	0%		23,000	-93%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	0		327	0%		23	-93%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		338,492	0%		23,000	-93%



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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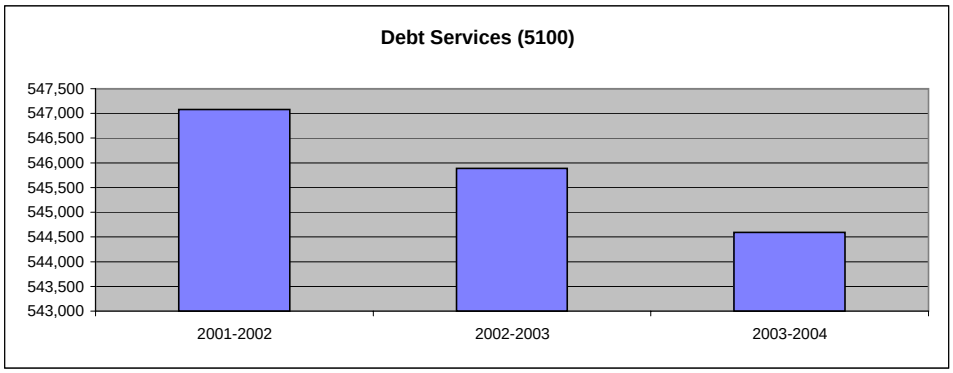
Debt Services Expenditures (5100)

	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	547,078		545,888	0%		544,596	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	547,078		545,888	0%		544,596	0%
Enrollment (FTE)*	1,062.8		1,035.8	-3%		994.4	-4%
Amount per Pupil	515		527	2%		548	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	547,078		545,888	0%		544,596	0%



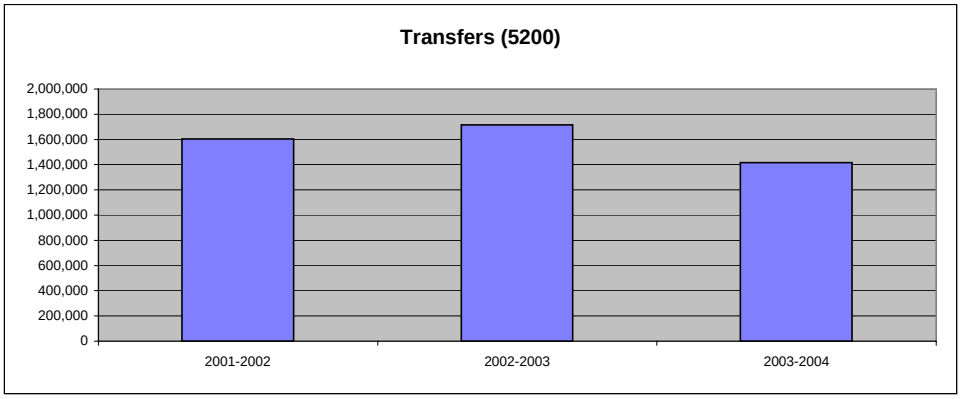
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	1,603,880	1,635,800	2%	1,416,334	-13%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	79,336	0%	0	-100%
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	1,603,880	1,715,136	7%	1,416,334	-17%
Enrollment (FTE)*	1,062.8	1,035.8	-3%	994.4	-4%
Amount per Pupil	1,509	1,656	10%	1,424	-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	1,603,880	1,715,136	7%	1,416,334	-17%



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

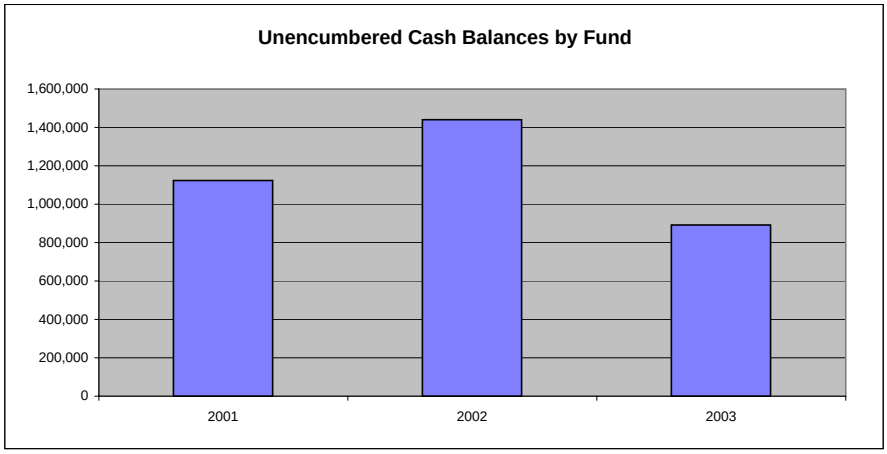
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 315

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	0	0	0
Federal Funds	0	30,303	52,656
Supplemental General	32,695	40,596	27,283
Bilingual Education	0	0	0
Capital Outlay	507,943	566,067	274,955
Driver Training	8,027	6,538	5,169
Extraordinary School Program	0	0	0
Food Service	53,606	53,571	61,510
Professional Development	62,879	62,344	66,801
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	140,272	132,143	114,301
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	12,224	212,481	
Text Book & Student Material	13,820	37,618	
Bond & Interest 1	292,636	298,657	288,554
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,124,102	1,440,318	891,229
Enrollment (FTE)*	1,062.8	1,035.8	994.4
Amount per Pupil	1,058	1,391	896
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	1,124,102	1,440,318	891,229



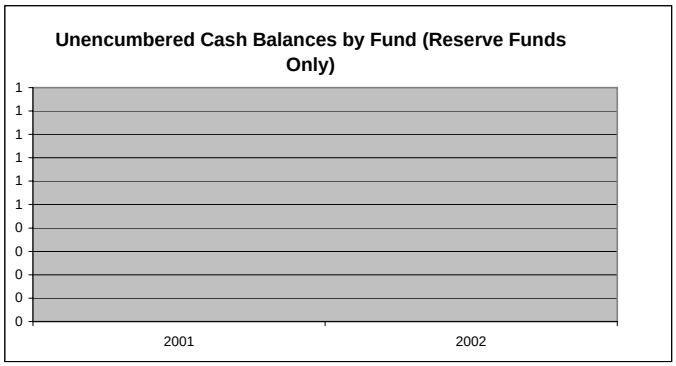
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

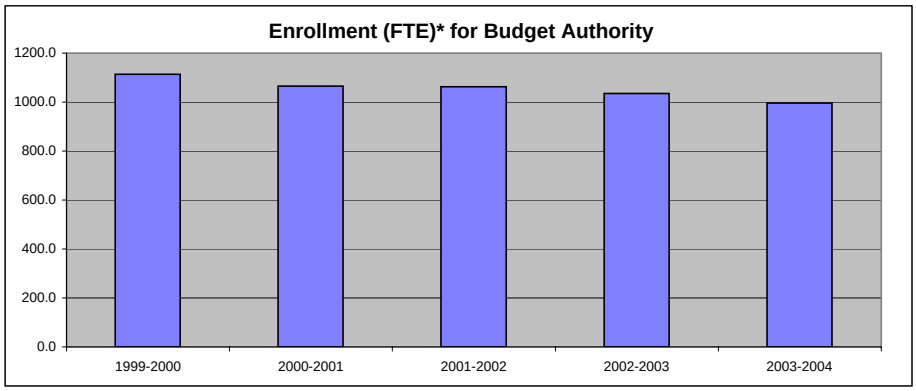


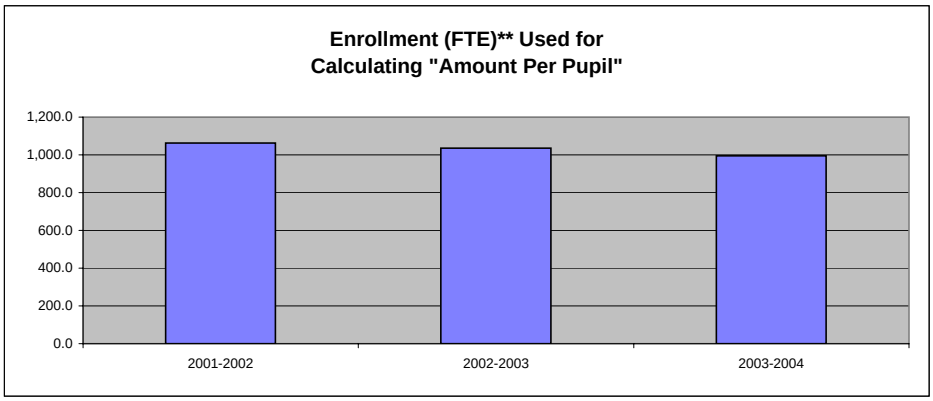
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

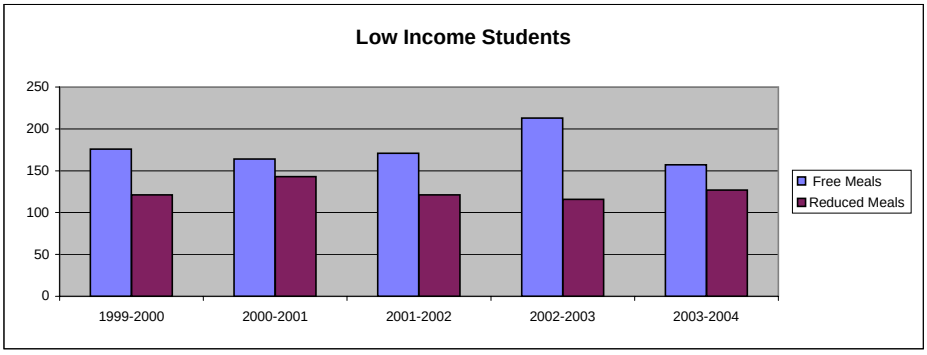
USD# 315

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)*	1,113.5	1,065.5	-4%	1,062.8	0%	1,035.8	-3%	996.0	-4%
Enrollment (FTE)**	N/A	N/A		1,062.8		1,035.8	-3%	994.4	-4%
Number of Students - Free Meals	176	164	-7%	171	4%	213	25%	157	-26%
Number of Students - Reduced Meals	121	143	18%	121	-15%	116	-4%	127	9%





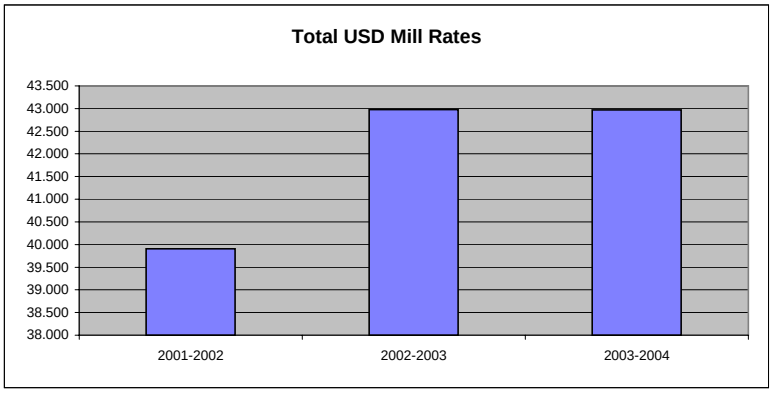


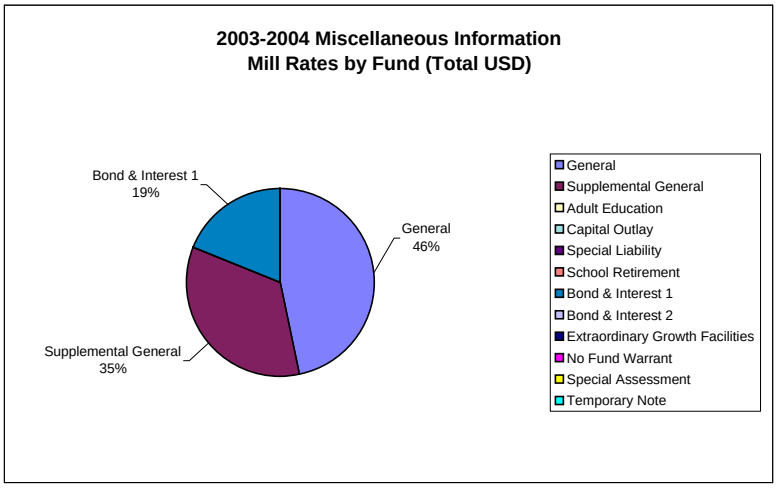
*FTE for state aid and budget authority purposes for general fund.

** 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.

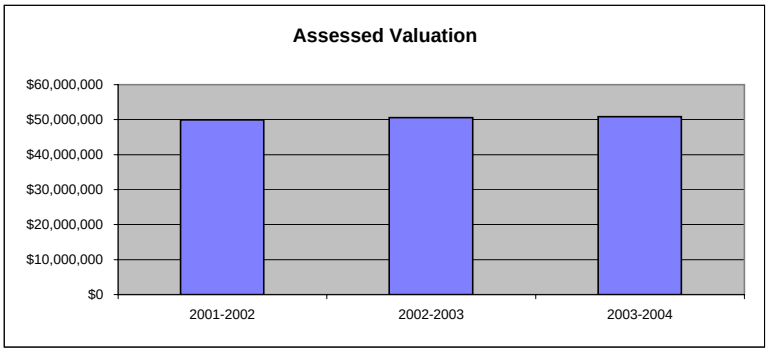
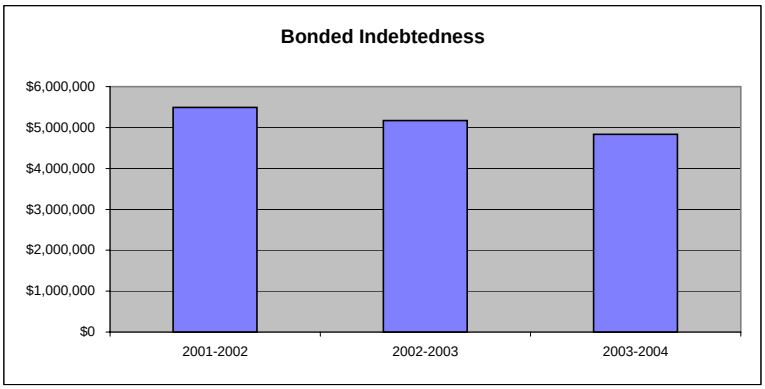
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.021	15.732	14.890
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	7.888	7.243	8.082
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	**39.909**	**42.975**	**42.972**
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# 315

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$49,908,181	$50,543,723	$50,875,997
Bonded Indebtedness	$5,490,000	$5,170,000	$4,835,000