Budget Profile
2003-2004

Coffeyville USD 445

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2003-2004 Budget General Information
USD #: 445

Introduction

The district takes its mission "to prepare all students for life through a quality education" very seriously. In the last four years, the Kansas State School Board has successfully accredited all schools and many improvements have been made in the education of students. Student scores on the national ITBS test show improvements over this period. The Kansas Assessment scores showed significant improvement last spring and all three elementary schools met their required AYP (Annual Yearly Progress) goals, established by the new No Child Left Behind federal legislation. Local district wide performance assessments also show students are generally mastering the grade level content standards tested.

District enrollment has continued to decline, along with city and county populations. The district has taken the necessary cost-cutting actions over the last four school years to adjust for reduced state funding, due to fewer students, and for state funding that addressed only 1/3 of the rate of inflation since 1992. The budget per pupil from the state last year and this year is actually $7 less than it was in 2001-2002. The district has closed two schools, cut over thirty staff positions, reduced some programs, increased fees, written and received several grants, and increased the local option mill levy to the maximum. Since 1992, the state legislature has reduced the statewide mill levy from a high of 35 mills to its current 20 mills, while it increased requirements of schools and failed to cover the costs of inflation. This has shifted taxes from the state to the local option budget mill levy to cover the part of the shortfall.

This budget reflects a continued decline in enrollment, over one-half of which is accounted for by approximately 50 fewer kindergarten students entering school than the number of seniors graduating. It also reflects an additional reduction of 18 staff positions from the number of staff we had last May and significant cuts in various district budgets serving students. The assessed valuation has declined for the past three years. The financial and educational situation is serious. Without additional state support, class sizes will continue to increase. Course offerings and services to students will continue to be reduced.

Recognizing tough economic times for our community, the budget does estimate a 2.5 reduction in the total school mill levy. This is possible due to the staff/program reductions being made and the planned "acceleration of property tax collections" in May, instead of next June. The district is attempting to keep the mill from taking dramatic jumps up and down over the next two years, due to the one-time "acceleration" fix approved by the Kansas legislature. Funds, such as the Contingency Reserve Fund, are being used to help stabilize the mill levy and to insure the district can meet its financial obligations in the near future.

Board Members

Cathleen Shald	President	204 Michele Lane	Coffeyville	251-8802
Tim Brant	V-President	709 W. 3rd St.	Coffeyville	251-1519
Denise Gates	Member	402 E. 11th	Coffeyville	251-8511

Dr. Jerry Hamm	Member	1010 W. 5th	Coffeyville	251-5792
Janie DeVore-Gillis	Member	1212 W. 6th	Coffeyville	251-0053
Mike Mason	Member	RR4, Box 118A	Coffeyville	251-3522
Fred Brown	Member	Rt 1, Box 285	Coffeyville	251-2981

Key Staff

Superintendent:	Dr. Rod Allen	252-6800
Associate or Assistant Superintendents:		
Business Office Staff:	Wesley S. Dreyer	252-6800
Curriculum & Instruction Staff:	Lisa Brookover	
Other Key Contacts:	Director of Technology—James Elliott 252-6800	

The District's Accomplishments and Challenges

Accomplishments:

The improvements in student test scores were noted in the introduction. Considerable efforts have been made to align our district standards, instructional materials and teaching methods with the Kansas Assessments. It is working, much in part to a dedicated staff willing to make the necessary adjustments.

Go to the www.cvilleschools.com site to see past and current video snapshots of the construction of the new Community Elementary School at 4th and Cline. Due to value engineering through the construction management process, the district has been able to add suspended ceiling in the RMS and FKHS halls and IP phones in all classrooms. All construction projects are on schedule and within budget. The central AC/Heat at RMS and FKHS will be completed this fall, instead of the plan to complete it over two summers.

There were many academic and activity accomplishments by our students. We are proud of them. Other successes throughout the district are too numerous to mention here.

Challenges:

The district continues to face the challenges of declining enrollment and budget concerns noted earlier. With approximately 80% of the budget dedicated to salaries, maintaining competitive salaries and providing health care benefits are key budget challenges. Health insurance increased 18% this past year. The district joined the State of Kansas Health Plan and pays the full single premium and approximately 35% of any additional of dependent plans.

No Child Left Behind legislation requirements are unrealistic, but the district supports the concepts and accountability for improving student performance. The failure to provide the federal funding planned when this legislation was passed and the budget concerns noted earlier

could put the accreditation of district schools, and many others in the state and nation, at-risk in the near future. The district will continue to work on curricular and instructional improvements to meet the AYP goals set for our students. Parental support will become even more important, as the school's accreditation will be based on one high stakes test given on a particular day each year. (You had better be able to perform on that day and on that particular kind of test!) Low-income students (over represented by minority students) still perform far below other groups on state assessments. All groups of students must meet AYP goals to avoid serious mandated sanctions by the NCLB law. Student improvement plans are being written for those students not mastering essential standards in the English, Math, Science and Social Studies. The staff, students and community are capable of meeting this challenge, if we work together.

Supplemental Information for the Following Tables

The charts and graphs in the following pages reflect the actual expenditures of the past two years, 2001-2002 and 2002-2003, and the projected expenditures for the current year, 2003-2004. The projected expenditures for the current year are determined mainly by formula for the maximum budget authority in the various funds. Please be aware that a slight increase or decrease in expenditures or budget authority may result in a skewed percentage increase or decrease, i.e. if the previous year expenditure was $2,000 and the projected expenditure for the coming year is $6,000 then the percentage increase would be 200%.

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

   Much of the increase last year and for next year is due to grants such as the $250,000 Technology Grant secured by Rep. Tiahrt and requirements to include federal program expenditures in the budget documents. These programs were primarily instructional programs.

2. Summary of General Fund Expenditures by Function

   The General Fund authority has and will show a decline as much of the authority is based upon the FTE enrollment which has been declining in recent years. The increase in projected expenditures for 2003-2004 is primarily due to the fact that transportation expenditures will now be reported in the General Fund.

3. Summary of Supplemental General Fund Expenditures by Function

   Most of the increase for health insurance benefits is being charged to the Supplemental General Fund even though there will be a slight decline in the fund authority (25% of General Fund) due to the FTE enrollment decline.

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

   The amount per pupil figure at the bottom of the table will continue to increase even though the overall expenditures do not or even decrease because of the decline in FTE enrollment.

5. Summary of Special Education Fund by Function

   Special Education expenditures rose dramatically due to a state aid funding change by the legislature during 2002. Beginning with the 2002-2003 school year the teacher state aid earned by the Tri County Special Education Cooperative staff is first sent to our district (the prorated share based on our percentage of the Cooperative budget); deposited in the General Fund; transferred to the Special Education Fund; and then a check written to Tri County out of the Special Education Fund. No additional funds for district but is recorded as a revenue and an expense(transfer) in the General Fund and as a revenue(transfer) and an expense in the Special Education Fund.

6. Instruction Expenditures (1000)

   Much of the increase in instruction expenditures is because the district is now required to report the federal program expenditures in the state budget document. The flow through

Special Education monies discussed in #5 above also contribute to the increase. Net instructional funds are actually decreasing as we decrease instructional staff due to declining enrollment.

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

These expenditures are remaining constant. These are expenditures for nursing, counseling, and media center services.

8. General Administration Expenditures (2300)

The decrease in general administration expenditures is primarily due to an accounting procedure change whereby the expenditures for fiscal services such as business manager, accounts payable, and payroll are recorded under code 2500.

9. School Administration Expenditures (2400)

The cost of school administration in this category is related to the cost of individual building administrators and their operation including clerical help and supplies and equipment.

10. Operations and Maintenance Expenditures (2600)

Higher expenditures in 2002-2003 was for final payment on modulars purchased and making Honeywell payment out of Supplemental General.

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

Note that General Fund expenditures for 2003-2004 up $434,000 and Transportation expenditures down $393,000 reflecting previous statement that transportation expenses will now be recorded in General Fund.

12. Capital Improvements (4000)

Spent less in 2002-2003 than previous year. The amount for 2003-2004 reflect the authority possible but does not mean it will be spent.

13. Debt Services (5000)

The figures reflect the increase in principal payments for this school year.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

Increases in the overall unencumbered cash balance in large part due to larger than normal carryover amounts in federal funds which will and must be spent on those approved programs. The increase in Capital Outlay cash balance due to receipts from sale of McKinley property and hail damage reimbursement.

15. Reserve Funds Unencumbered Cash Balance

Not Applicable to our budget

16. Other Information - FTE

The charts reflect the continual decline in district enrollment.

17. Miscellaneous Information Mill Rates by Fund

Overall mill rate down by 2.5 mills. LOB (Supplemental General) down by 11 mills due to accelerator property tax payment to be paid in May instead of June with the district receiving that money in June rather than July. Will be a one year only impact.

18. Other Information – Assessed Valuation and Bonded Indebtedness

The Assessed Valuation for the district is continuing a downward trend the past few years. Hopefully this will reverse in the future.
The decrease in outstanding bonded indebtedness is a result of principal payments on the bonds.

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

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Summary of Total Expenditures By Function
(All Funds)

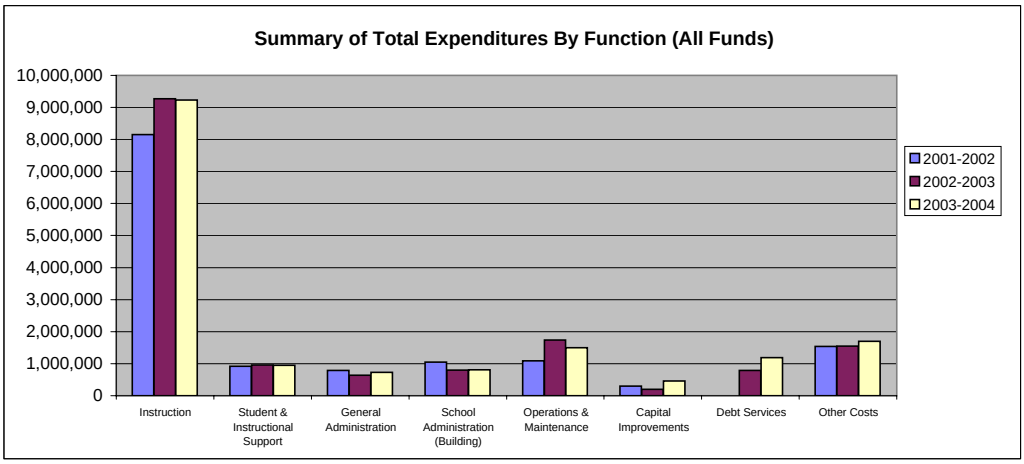
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	8,148,568	59%	9,272,828	58%	14%	9,228,771	56%	0%
Student & Instructional Support	923,244	7%	961,062	6%	4%	947,300	6%	-1%
General Administration	786,822	6%	641,967	4%	-18%	727,000	4%	13%
School Administration (Building)	1,053,294	8%	802,948	5%	-24%	814,000	5%	1%
Operations & Maintenance	1,084,120	8%	1,742,955	11%	61%	1,500,600	9%	-14%
Capital Improvements	298,834	2%	203,122	1%	-32%	462,000	3%	127%
Debt Services	0	0%	785,766	5%	0%	1,192,918	7%	52%
Other Costs	1,538,603	11%	1,548,839	10%	1%	1,696,081	10%	10%
Total Expenditures	13,833,485	100%	15,959,487	100%	15%	16,568,670	100%	4%

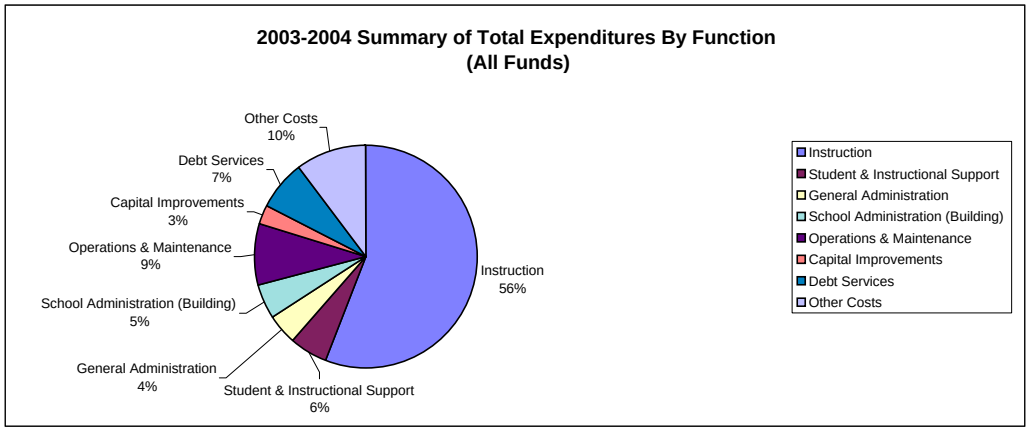
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

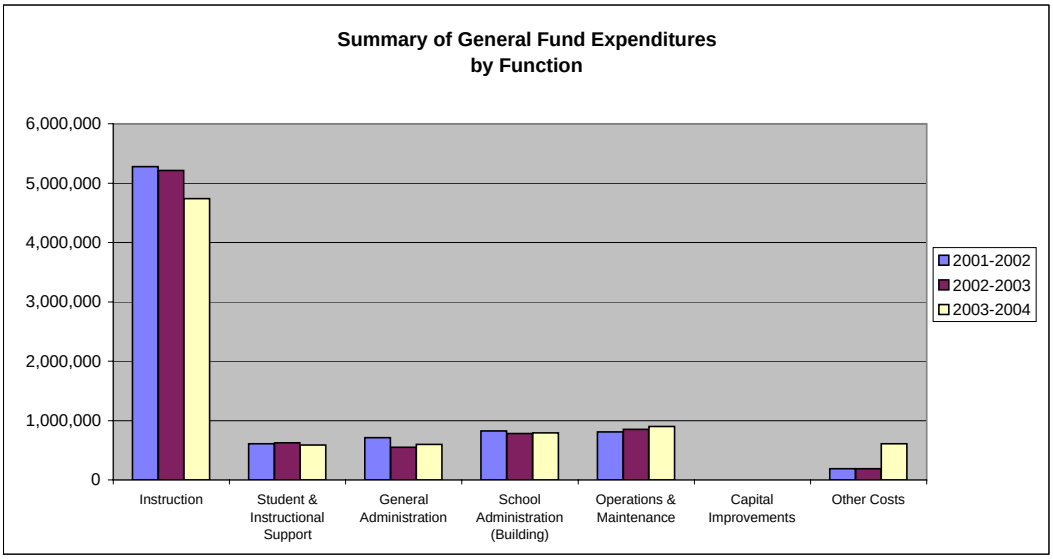


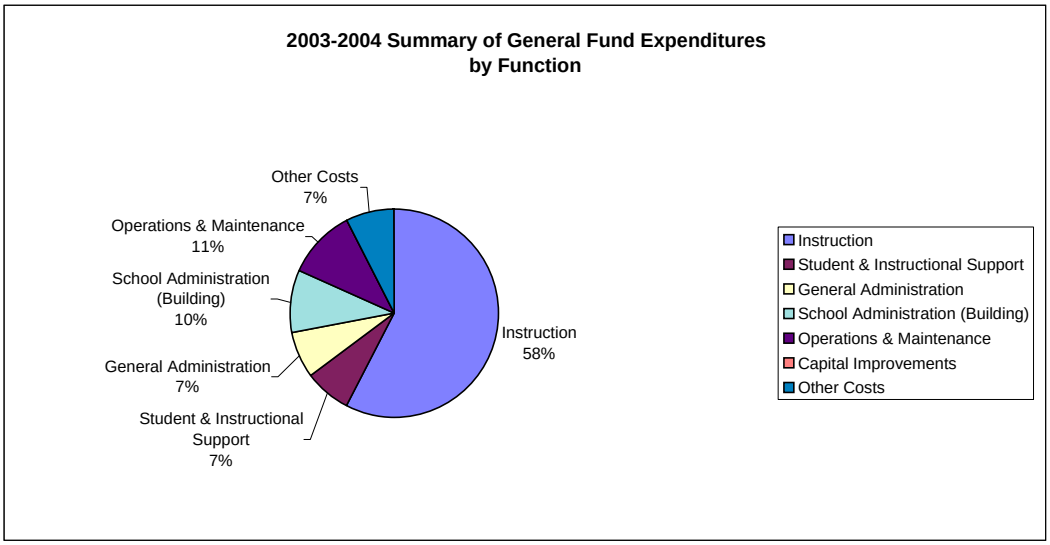


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	5,276,732	63%	5,212,071	64%	-1%	4,740,000	58%	-9%
Student & Instructional Support	611,254	7%	625,065	8%	2%	589,300	7%	-6%
General Administration	711,191	8%	548,522	7%	-23%	598,000	7%	9%
School Administration (Building)	825,510	10%	779,803	10%	-6%	791,000	10%	1%
Operations & Maintenance	807,535	10%	851,198	10%	5%	898,000	11%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	189,467	2%	186,088	2%	-2%	610,183	7%	228%
Total Expenditures	8,421,689	100%	8,202,747	100%	-3%	8,226,483	100%	0%
Amount per Pupil	$4,162		$4,276		3%	$4,495		5%

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

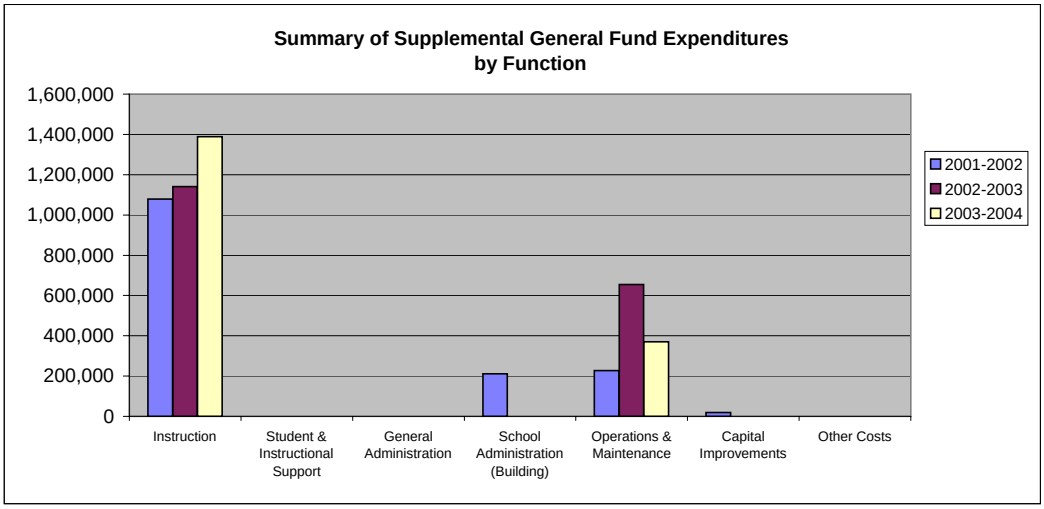


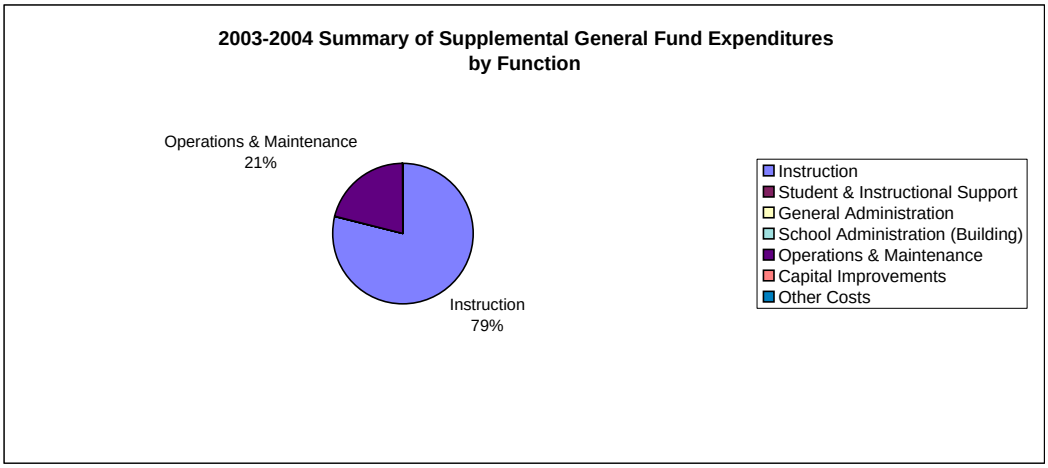


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,078,433	70%	1,140,810	64%	6%	1,388,071	79%	22%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	212,023	14%	0	0%	-100%	0	0%	0%
Operations & Maintenance	227,000	15%	654,377	36%	188%	370,000	21%	-43%
Capital Improvements	19,544	1%	0	0%	-100%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,537,000	100%	1,795,187	100%	17%	1,758,071	100%	-2%
Amount per Pupil	$760		$936		23%	$961		3%

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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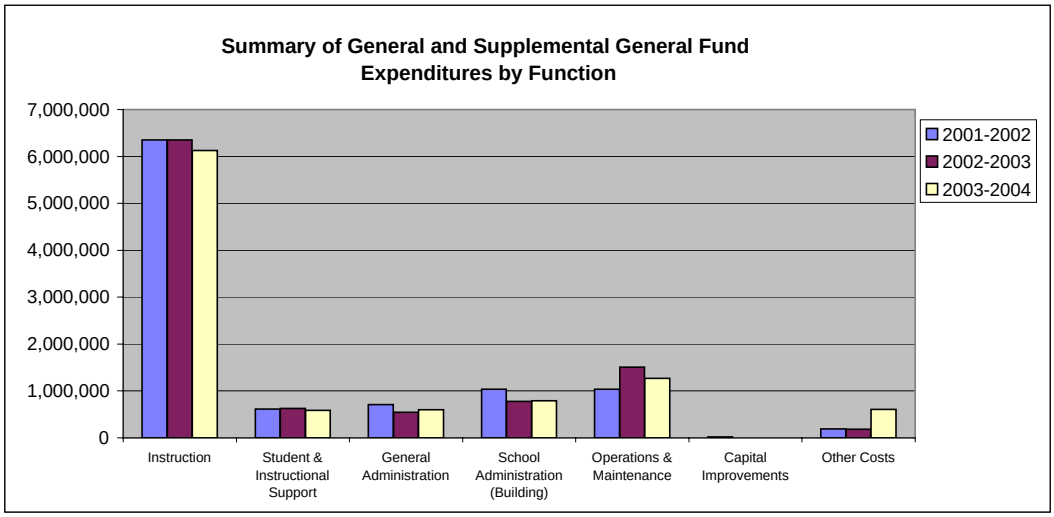
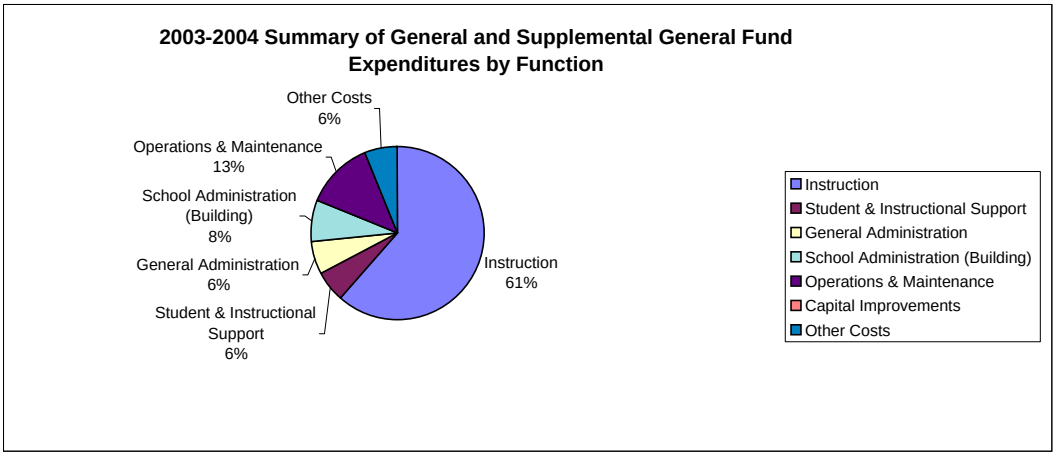
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,355,165	64%	6,352,881	64%	0%	6,128,071	61%	-4%
Student & Instructional Support	611,254	6%	625,065	6%	2%	589,300	6%	-6%
General Administration	711,191	7%	548,522	5%	-23%	598,000	6%	9%
School Administration (Building)	1,037,533	10%	779,803	8%	-25%	791,000	8%	1%
Operations & Maintenance	1,034,535	10%	1,505,575	15%	46%	1,268,000	13%	-16%
Capital Improvements	19,544	0%	0	0%	-100%	0	0%	0%
Other Costs	189,467	2%	186,088	2%	-2%	610,183	6%	228%
Total Expenditures	9,958,689	100%	9,997,934	100%	0%	9,984,554	100%	0%
Amount per Pupil	$4,922		$5,212		6%	$5,456		5%

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.

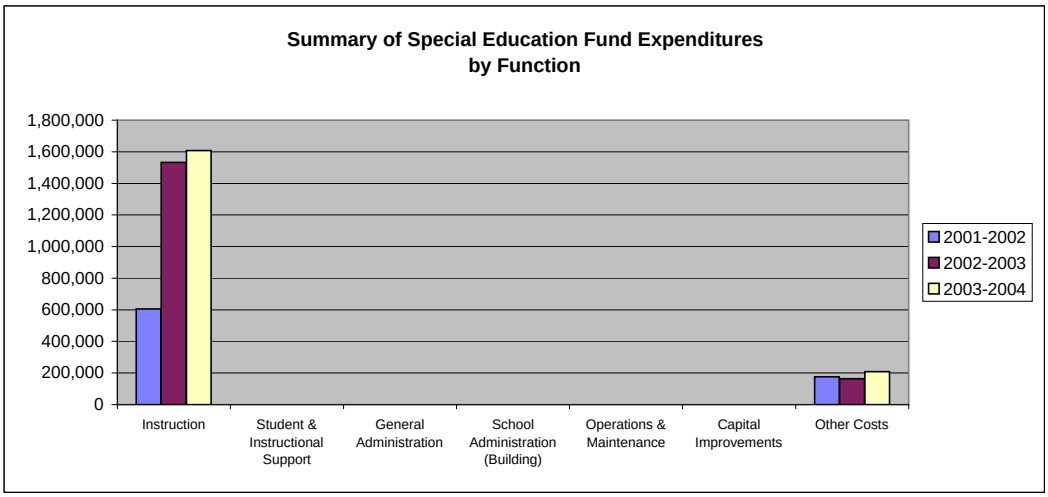


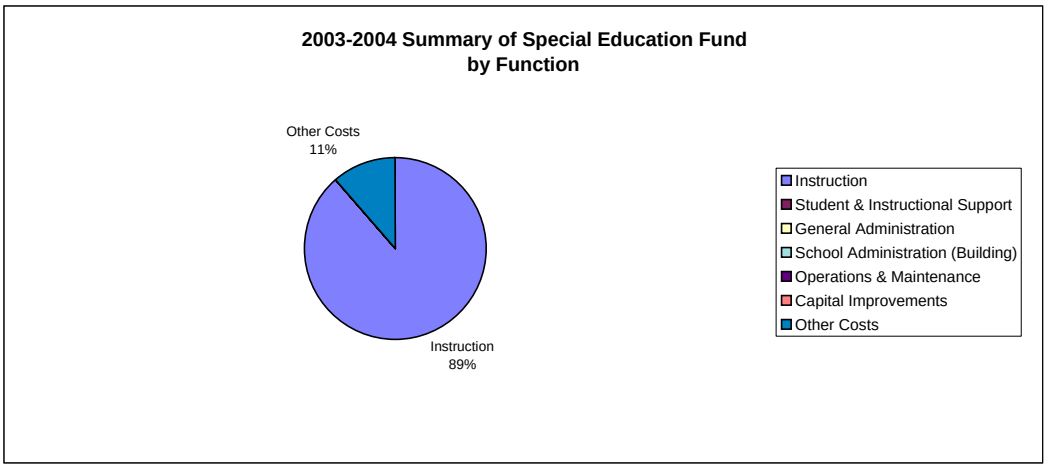


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	605,742	77%	1,532,882	90%	153%	1,607,000	89%	5%
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	176,737	23%	164,083	10%	-7%	208,000	11%	27%
Total Expenditures	782,479	100%	1,696,965	100%	117%	1,815,000	100%	7%
Amount per Pupil	$387		$885		129%	$992		12%

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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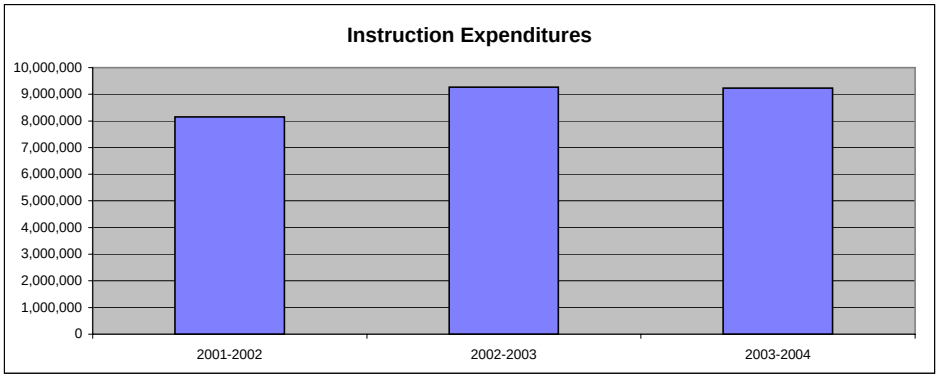
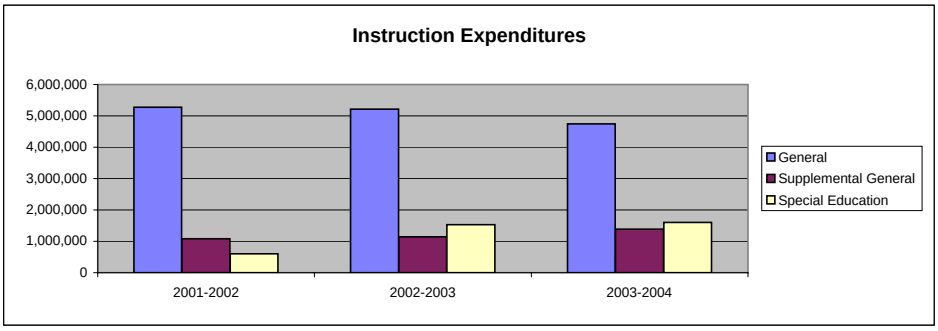
Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	5,276,732		5,212,071	-1%		4,740,000	-9%
Federal Funds	814,870		1,052,656	29%		1,040,000	-1%
Supplemental General	1,078,433		1,140,810	6%		1,388,071	22%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	12,098		1,383	-89%		52,000	3660%
Driver Education	8,914		12,203	37%		19,500	60%
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	5,391		0	-100%		3,200	0%
Special Education	605,742		1,532,882	153%		1,607,000	5%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	307,343		284,988	-7%		379,000	33%
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	39,045		35,835	-8%			
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	8,148,568		9,272,828	14%		9,228,771	0%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	4,027		4,834	20%		5,043	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	8,148,568		9,272,828	14%		9,228,771	0%





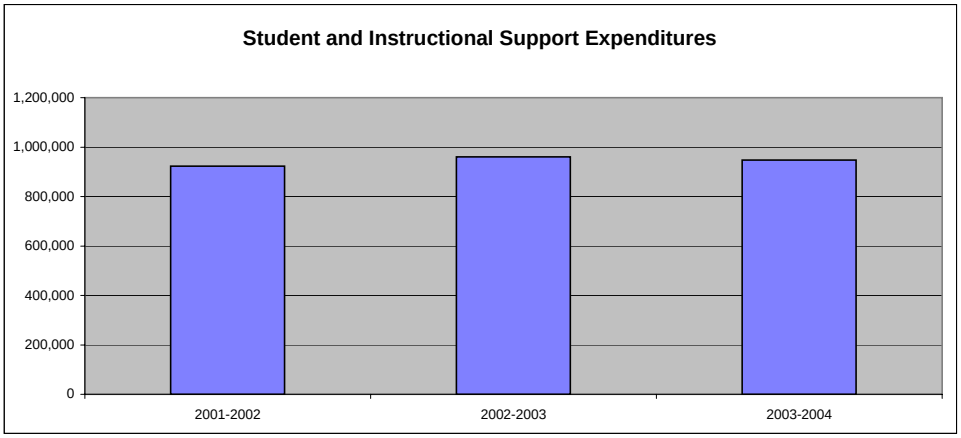
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	611,254		625,065	2%		589,300	-6%
Federal Funds	60,258		67,730	12%		70,000	3%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	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	47,900		48,518	1%		49,000	1%
Parent Education Program	105,875		118,237	12%		128,000	8%
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	97,957		101,512	4%		91,000	-10%
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	923,244		961,062	4%		947,300	-1%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	456		501	10%		518	3%
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	923,244		961,062	4%		947,300	-1%
Amount per Pupil	$459		$504	10%		$518	3%



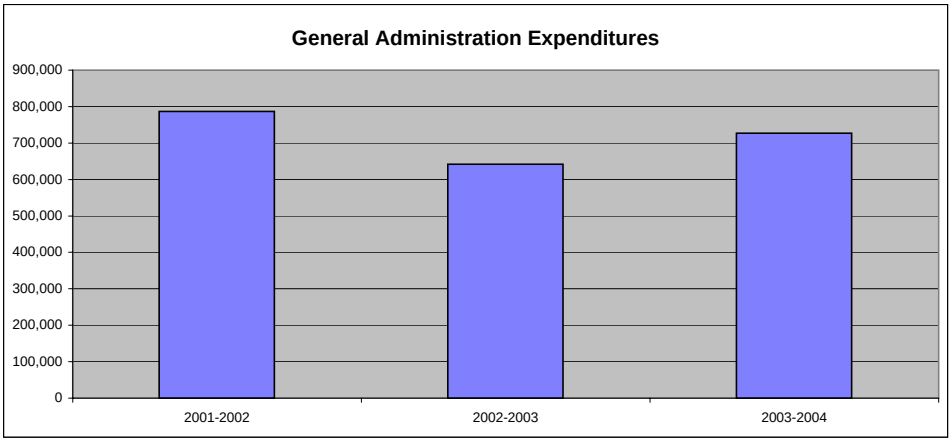
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	711,191		548,522	-23%		598,000	9%
Federal Funds	75,631		93,445	24%		119,000	27%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	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	786,822		641,967	-18%		727,000	13%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	389		335	-14%		397	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	786,822		641,967	-18%		727,000	13%



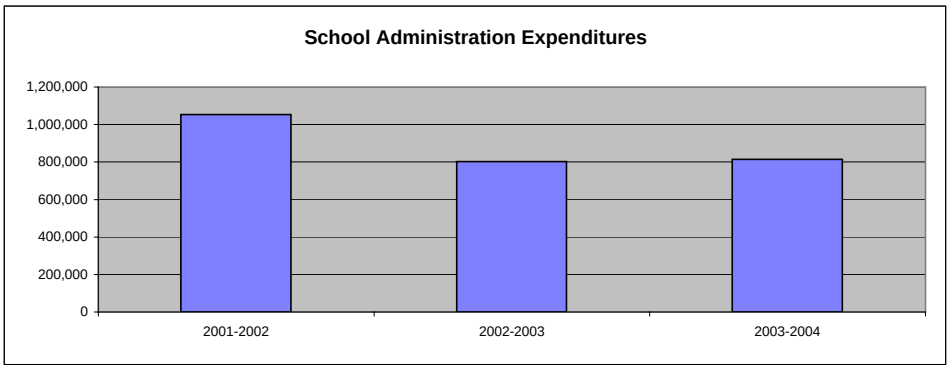
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	825,510		779,803	-6%		791,000	1%
Federal Funds	3,000		3,000	0%		3,000	0%
Supplemental General	212,023		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	12,761		20,145	58%		20,000	-1%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0		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	1,053,294		802,948	-24%		814,000	1%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	521		419	-20%		445	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,053,294		802,948	-24%		814,000	1%



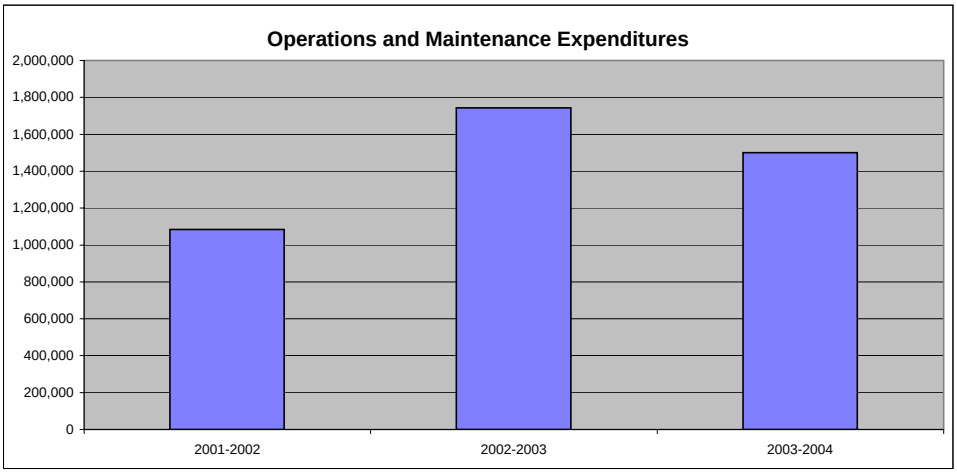
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	807,535		851,198	5%		898,000	5%
Federal Funds	0		130,745	0%		98,000	-25%
Supplemental General	227,000		654,377	188%		370,000	-43%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	24,782		38,071	54%		40,000	5%
Driver Training	3,948		1,051	-73%		19,500	1755%
Extraordinary School Program	0		0	0%		0	0%
Food Service	20,855		67,513	224%		75,100	11%
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	1,084,120		1,742,955	61%		1,500,600	-14%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	536		909	70%		820	-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	1,084,120		1,742,955	61%		1,500,600	-14%



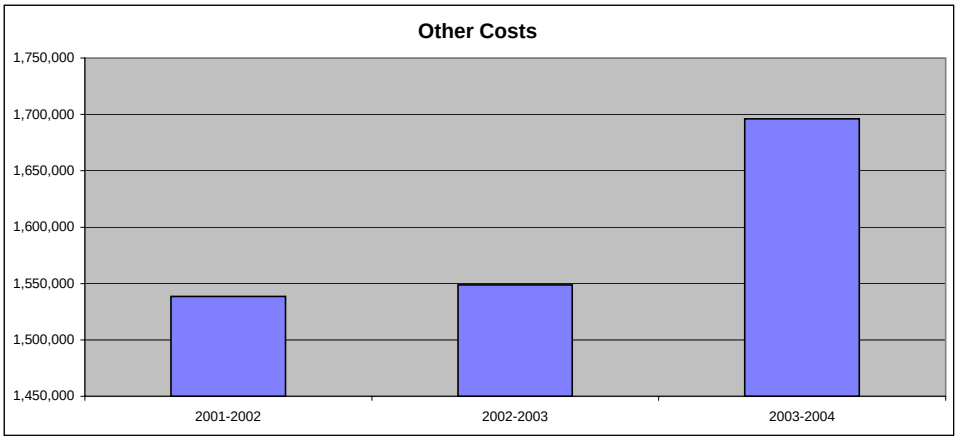
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	189,467		186,088	-2%		610,183	228%
Federal Funds	6,245		12,019	92%		12,998	8%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	788,945		792,669	0%		844,900	7%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	176,737		164,083	-7%		208,000	27%
Technology Education	0		0	0%			
Transportation	377,209		393,980	4%			
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	1,538,603		1,548,839	1%		1,696,081	10%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	760		807	6%		927	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,538,603		1,548,839	1%		1,696,081	10%



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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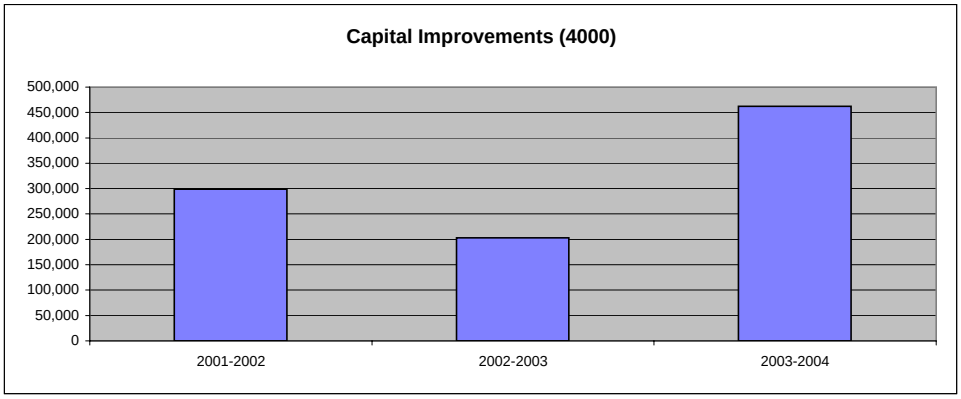
Capital Improvements Expenditures (4000)

	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	19,544		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	279,290		203,122	-27%		462,000	127%
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	298,834		203,122	-32%		462,000	127%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	148		106	-28%		252	138%
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	298,834		203,122	-32%		462,000	127%



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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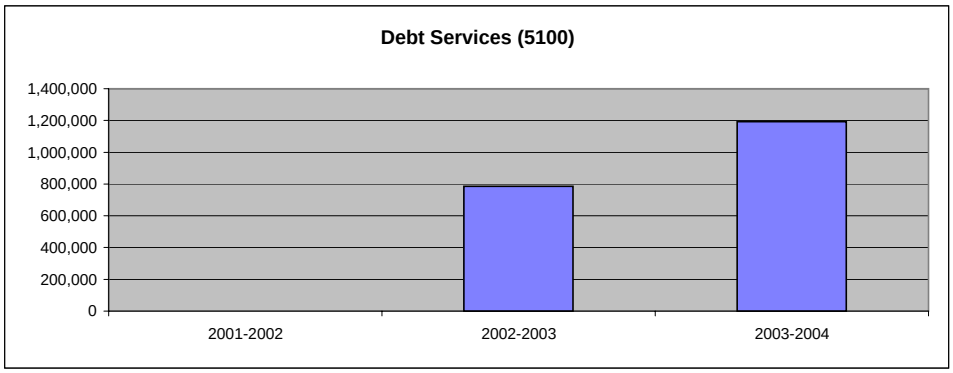
Debt Services Expenditures (5100)

	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	0		785,766	0%		1,192,918	52%
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		785,766	0%		1,192,918	52%
Enrollment (FTE)*	2,023.5		1,918.4	-5%		1,830.0	-5%
Amount per Pupil	0		410	0%		652	59%
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		785,766	0%		1,192,918	52%



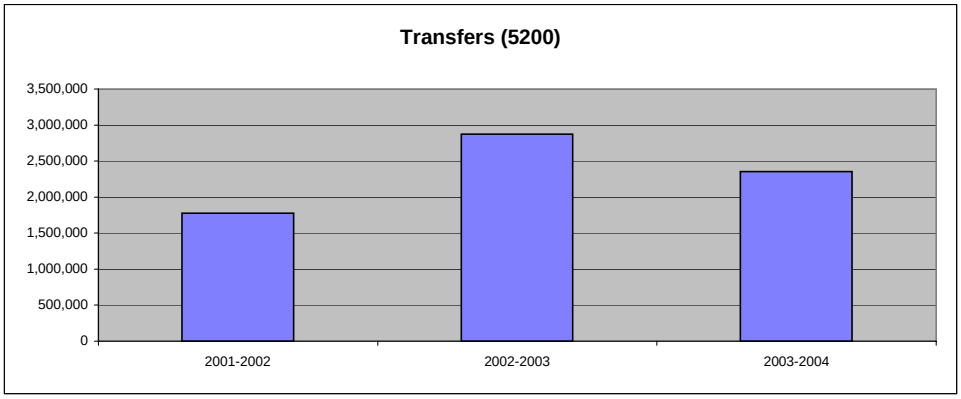
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,268,245	2,113,502	67%	1,645,800	-22%
Federal Funds	0	0	0%	0	0%
Supplemental General	508,000	761,540	50%	710,000	-7%
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	1,776,245	2,875,042	62%	2,355,800	-18%
Enrollment (FTE)*	2,023.5	1,918.4	-5%	1,830.0	-5%
Amount per Pupil	878	1,499	71%	1,287	-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	1,776,245	2,875,042	62%	2,355,800	-18%



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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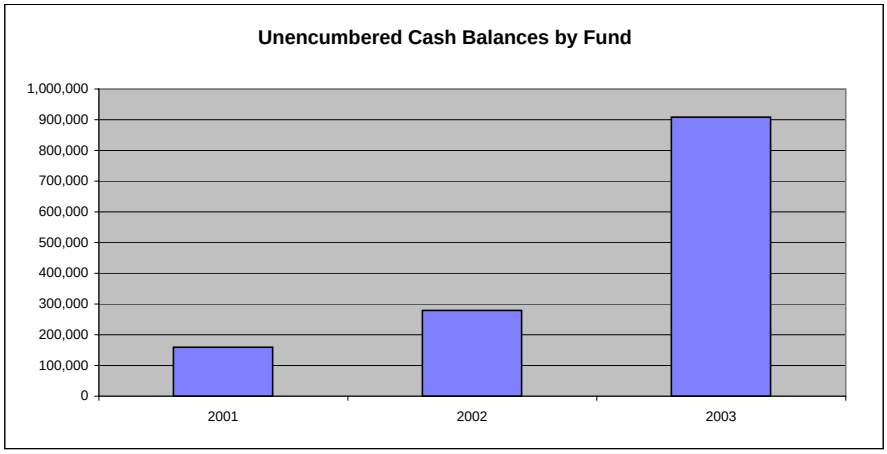
USD# 445

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	180	165	335
Federal Funds	8,960	23,847	136,869
Supplemental General	57,897	19,789	86,236
Bilingual Education	0	0	0
Capital Outlay	6,742	41,411	393,157
Driver Training	2,874	9,619	20,519
Extraordinary School Program	0	0	0
Food Service	4,520	4,582	29,235
Professional Development	6,200	6,815	9,859
Parent Education Program	0	9,582	9,345
Summer School	3,857	2,632	2,632
Special Education	23,384	16,712	77,308
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	95,000	
Text Book & Student Material	313	4,682	
Bond & Interest 1	44,527	44,527	142,545
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	159,454	279,363	908,040
Enrollment (FTE)*	2,023.5	1,918.4	1,830.0
Amount per Pupil	79	146	496
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	159,454	279,363	908,040



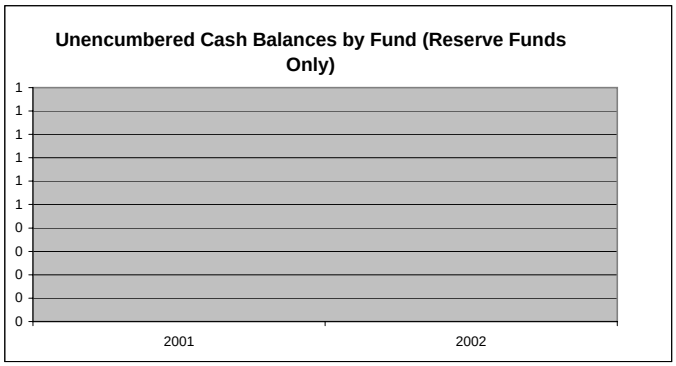
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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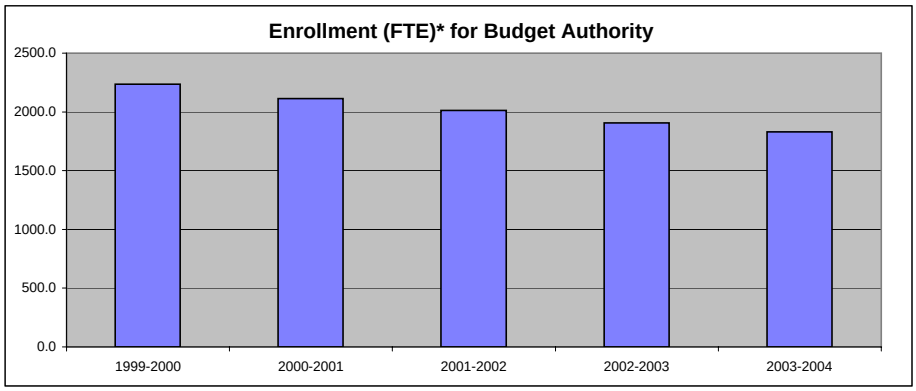
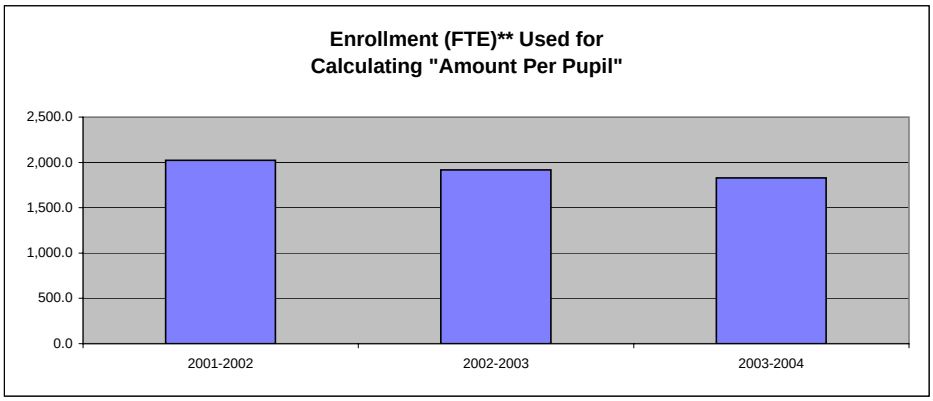
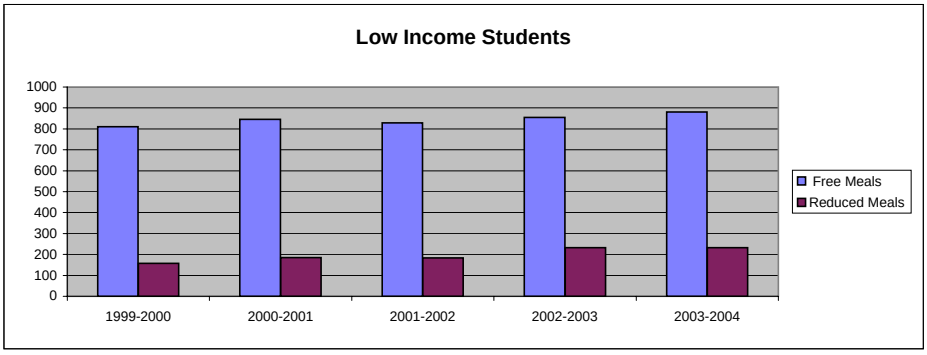
Other Information

	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)*	2,236.4	2,114.6	-5%	2,011.5	-5%	1,907.4	-5%	1,830.0	-4%
Enrollment (FTE)**	N/A	N/A		2,023.5		1,918.4	-5%	1,830.0	-5%
Number of Students - Free Meals	811	845	4%	829	-2%	854	3%	880	3%
Number of Students - Reduced Meals	157	185	18%	183	-1%	232	27%	232	0%





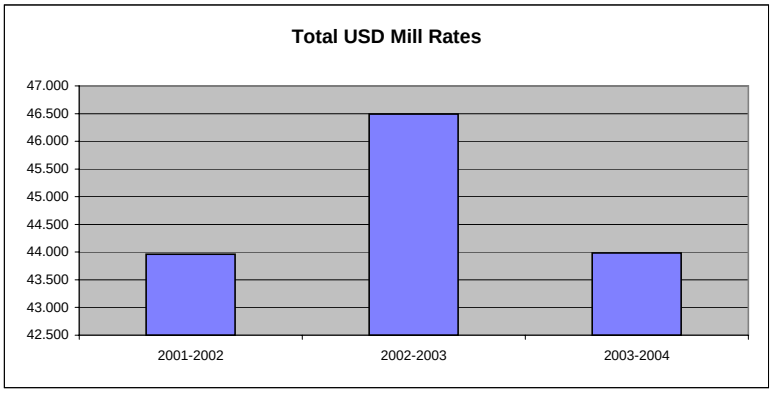


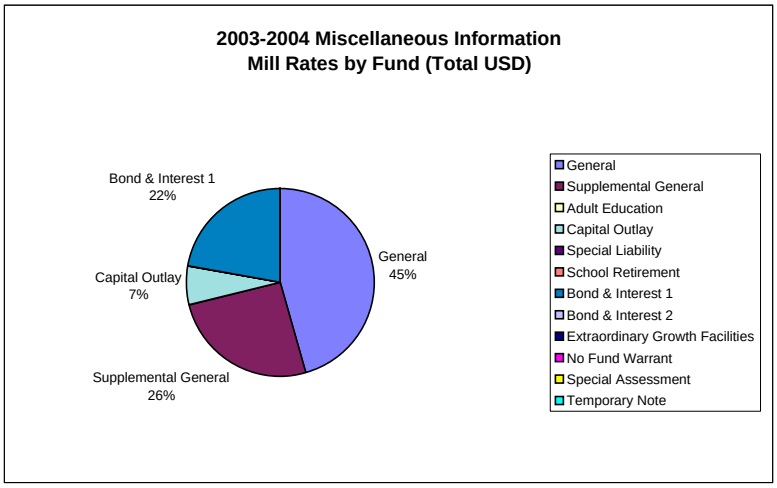
*FTE for state aid and budget authority purposes for general fund.

** 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	19.964	22.499	11.222
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	0.000	3.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	3.991	9.760
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	**43.964**	**46.490**	**43.982**
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	4.000	3.990	4.005
Recreation Commission Employee Benefit	0.543	0.499	0.602
TOTAL OTHER	**4.543**	**4.489**	**4.607**





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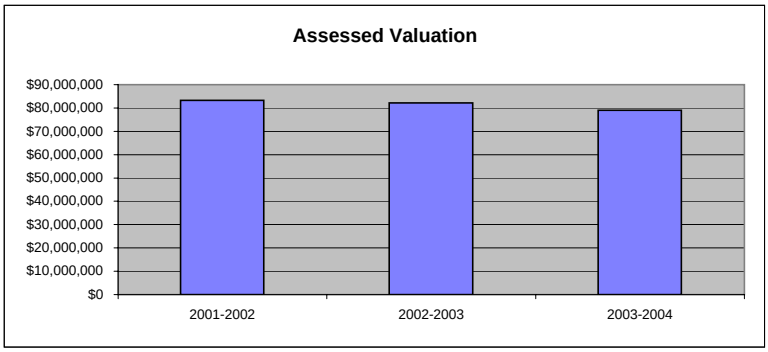
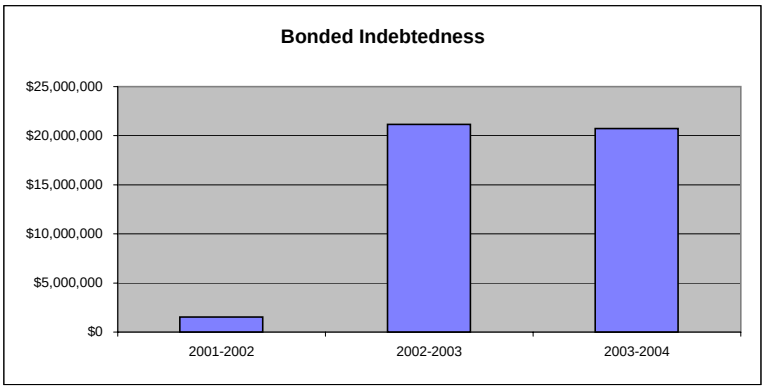
Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$83,279,971	$82,194,640	$79,000,000
Bonded Indebtedness	$1,546,000	$21,158,519	$20,728,426