Budget Profile
2004-2005

Dighton USD 482

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)

2004-2005 Budget General Information
USD #: _482

Introduction

Dighton, USD 482 is a small, rural farming community nestled between Scott City and Ness City on Highway 96. Our population is approximately 1200. We educate 290 students K-12. Our community has a Library, Museum, Two Doctors, an Optometrist, Hospital and LTC facilities, Assisted Living Facilities, a Swimming Pool, City Park, Nine Hole Golf Course, many Civic Organizations, five churches, grocery store, two convenience stores, pharmacy and much more. Our local phone company, S&T, maintains quality Technology Accessibility.

Board Members

Nita Kuhlman, BOE President- 620-397-5362
Albert Cook, BOE Vice President-620-3975903
Dennis Dowell, BOE Member-620-397-2526
Presley Herndon, BOE Member-620-397-2640
Christine Mumma, BOE Member-620-397-5653
Mark Shapland, BOE Member-620-397-2691

Key Staff

Superintendent: Angela Lawrence
Business Office Staff: Lynne Fox, Board Clerk
Alicia Hemel, Treasurer
Curriculum & Instruction Staff: Angela Lawrence
Other Key Contacts: Roger Timken, Administrative Assistant
John Levin, Administrative Assistant

The District's Accomplishments and Challenges

Accomplishments: USD 482 is extremely proud to be celebrating our High School's 100th year of existence this year. The Lane County Community High School was built in 1904. With the exception of an addition in 1974, the building is in tip-top shape. One would never guess the age by the appearance of the structure.

In addition to that, this district is also very proud to announce the accomplishment of reaching the Standard of Excellence in 4th grade Math and 5th grade Reading. The district was awarded a Challenge Award in 5th Grade Reading this past year as well. Much of this district's academic success can be attributed to strong curriculum alignment to Kansas Standards, a dedication among BOE, Administration, and Staff to continually improve the delivery of content. Even with the decline of enrollment and lack of state funding the past three years, the BOE has remained committed to providing students in our district with the best possible educational opportunities and have not had to reduce class offerings. Instead, many alternatives have been implemented such as creatively scheduling courses and teachers, teachers who have been willing to take on extra teaching assignments, teachers understanding the financial burden our district faces and actively working to "hold the line" on expenditures.

Other programs that have been implemented to attribute to our district's academic success is hiring a Title I teacher to remediate students in Math and Reading, continuing to provide free

after school tutoring for grades 1-6th four nights/week, and three nights/week for grades 7-12. Many students take advantage of this service at all levels. At-Risk funds are utilized to fund this program.

This district also remains very committed to providing the best in technology. The majority of our LOB is used to purchase technology for students and teachers access. This year we continued by upgrading our Citrix lab, which allows students to save all projects to a server and then access these projects from their home. We have also added two CPS systems for immediate student feedback on quizzes, homework and tests. Finally, our district purchased the entire set of ACE notebooks to help students prepare for the KS Assessments.

A culmination of all these efforts have led to a strong education that this district is able to provide its students.

Challenges: Although this district's enrollment continues to show a slight decline every year, the enrollment seems to be leveling out. The biggest issue that we face as a district our size is that of teacher licensure and certification. With the implementation of the new regulations, this has become more and more of an issue for a small rural district where veteran teachers who hold K-9 certificates are suddenly unable to teach in one of those positions without either going back to school for an endorsement or quitting altogether because they no longer fill qualified. First of all, not many young single teachers want to live in Western Kansas unless they were raised in the area. When you do find someone who is willing to live in this area, it is then difficult to make sure that they are licensed or certified for the available position. Under the new regulations, many of the college graduates, especially those from other states are unemployable because you cannot get them fully licensed without them spending a lot of money and time on more education. Our district does offer scholarship money, however, it is minimal in comparison to what we expect from teachers to become and then stay licensed.

The other challenge this district faces is that of funding. For several years now, we have worked hard to get by on what we had without overburdening our local taxpayers. We have reduced staff, we have readjusted expenditures, and we have all pulled a little more so that we could continue at a rate that would not impede instructional progress. Everyday, I hear of more and more educators who say, "I could make more in the private, business sector with a lot less stress." We then lose good people for that reason. We are bare bones staff both certified and classified. Our local property taxes are one of the highest rates/per capita of any in the state. Until recently, (we received about 6-8 inches of rain), the economic outlook for our agriculture based community was bleak. Our farmers and ranchers are still not out of the woods. The prospect of this community generating very little income the past three years has led to a lot of discern about our district's future.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   The summary of total expenditures by function, which includes all funds, indicates that this district spends approximately 48% of funds on instruction. All other expenditures have remained relatively stable over the past three years. The amount per pupil continues to increase which can be explained by the increased focus on all students attaining a level of proficiency by the year 2014.

2. Summary of General Fund Expenditures by Function
   The summary of General Fund Expenditures indicates that 53% of the general fund budget is spent on instruction while all other expenditures continue to remain steady. School Administration has decreased slightly due to the fact that one administrator is also a classroom teacher and is partially paid out of instruction for his instructional duties. General Administration expenses also include BOE expenses and standing contracts in addition to salary.

3. Summary of Supplemental General Fund Expenditures by Function
   The majority of the LOB (54%) is spent on instruction. It should be noted that the rising expenditures in the Operations and Maintenance fund includes the purchase of technology, which easily explains the dramatic increase.

4. Summary of General and Supplemental General Fund Expenditures by Function
   The summary of the General and Supplemental Fund Expenditures reiterate the fact that 54% of the combined funds is spent on instruction. All other funds stay relatively similar to the past two years with the exception of a slight increase in the General Administration and Operations and Maintenance.

5. Summary of Special Education Fund by Function
   The Summary of the Special Education Fund continues to rise, as no forthcoming funding from the state has been available to offset the rising costs of educating all pupils. This fund is indicative of all instructional costs.

6. Instruction Expenditures (1000)
   Instruction expenditures continue to rise ever so slightly each year. With the mandates of the NCLB, I look for this line item to continue it's upward trend. It should be noted that this year, our Federal Funds were reduced by 9% ($6579). These funds were used last year to add pull out Title I program instead of an inclusion model, which had been done previously. We also were able to fund two Title I paraprofessionals. With this cut, the district was forced to reduce one paraprofessional and revamp the Title I teacher's schedule. It should also be noted that the district has worked hard the past two years in trying to update outdated textbooks. In researching the best educational practices, many of the texts being used were in need of being replaced. Thus, the substantial increase in the textbook fund.

7. Student and Instructional Support Expenditures (2100 & 2200)
   The increase in this fund can be explained by the addition of two things. The first being that with the NCLB act, this district feels that it is imperative that Professional Development continues to be supported and implemented. The district has increased the amount of money for this activity by $10,000 or 50%. The other factor, which reflects a difference in this fund, is the legislative action of the employer's contribution of the KPERS flow through money. These two items explain the increase in this fund.

8. General Administration Expenditures (2300)
   The General Administration Expenditures includes many things besides salaries. The increase in these expenditures is reflective of the rising costs associated with living.

9. School Administration Expenditures (2400)
   The summary of the School Administration Expenditures has slightly decreased with the biggest decrease being noticed in the Capital Outlay fund and General fund.

10. Operations and Maintenance Expenditures (2600)
    The Operations and Maintenance Expenditures fund continues to increase for two reasons. First, the cost of heating and electricity does not seem to be going down. Secondly, function in the LOB reflects the purchase of technology. As mentioned in the narrative, this district is very committed to providing state of the art technology for our students and staff.

11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services) this function includes transportation costs and other non-instructional costs, which are conducive to a well-rounded educational system. The majority of the expenditure predicted for this fund was budgeted for Food Service. In the recent years, this district has experienced a substantial increase in the number of students eligible for Free and Reduced Meals. With the current agriculture conditions of our area, more of a local effort by the district will have to be made to continue to support a healthy meal program.

12. Capital Improvements (4000)
    The predicted capital improvements for the 2004-05 school year appear to be substantially inflated. However, the truth of the matter is, USD 482 was unable for several reasons to work on Capital improvements in the 03-04 school year. The only capital improvements made were new carpeting throughout the hallways of both the elementary and jr/sr high schools, some dryvit work on the elementary building and one or two more small ticket items. The district now has a five-year plan, which includes needed repairs, renovations and additions.

13. Debt Services (5000)
    The district had planned to pay off their debt this year, which would have been a year early. However, due to an error in the tax levied which the County Clerk certified to the Kansas Department of Education, the district did not levy enough taxes to be able to make the payment. The bonded indebtedness is scheduled to be paid in full by the 2005-06 school year.

14. Miscellaneous Information Unencumbered Cash Balance by Fund
    The amount of unencumbered Cash Balance by fund did decrease by approximately $13,000 from 2003 to 2004, however the amount in 2004 increased by approximately $51,000 from 2002.

15. Reserve Funds Unencumbered Cash Balance

16. Other Information - FTE
    The budget authority did increase a little over last year due to a projected slight increase in student enrollment. The amount per pupil continues to remain steady. The amount of students eligible for Free and Reduced meals continues to increase.

17. Miscellaneous Information Mill Rates by Fund
    As a Superintendent, I am proud of the fact that the total amount of mills levied for the USD has decreased substantially. In 2002-03 the total mills for the USD was 45.802. In 2003 the total mills was 39.010. In 2004, the total mills levied are 39.492. This, to me, is an accomplishment when one considers that the assessed valuation continues to decrease.

18. Other Information – Assessed Valuation and Bonded Indebtedness
    The assessed valuation continues to decrease in this county. This year, the assessed valuation dropped by approximately $506,000.

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

KSDE Website Information Available

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

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

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

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

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

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

USD# 482

Summary of Total Expenditures By Function
(All Funds)

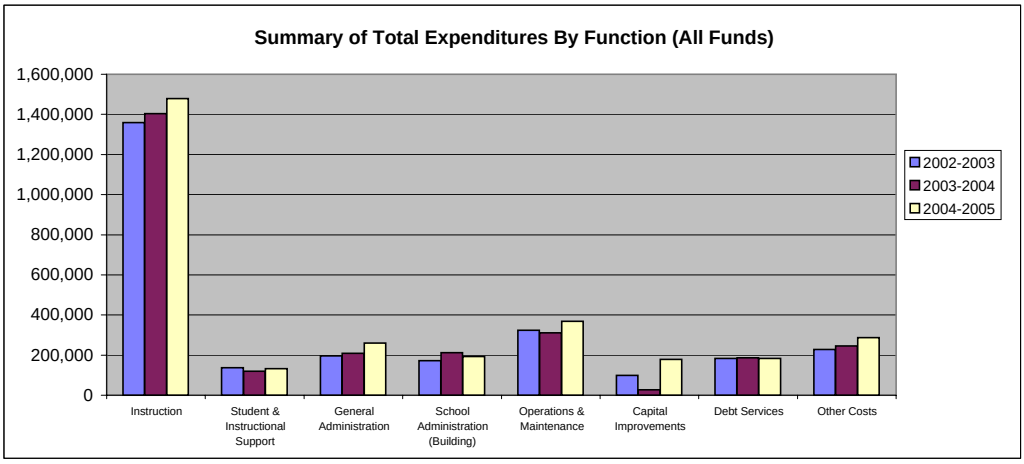
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,358,497	50%	1,404,021	52%	3%	1,478,789	48%	5%
Student & Instructional Support	136,484	5%	120,321	4%	-12%	132,043	4%	10%
General Administration	196,967	7%	208,709	8%	6%	260,264	8%	25%
School Administration (Building)	172,662	6%	211,867	8%	23%	192,963	6%	-9%
Operations & Maintenance	324,560	12%	310,325	11%	-4%	369,148	12%	19%
Capital Improvements	99,220	4%	27,569	1%	-72%	178,000	6%	546%
Debt Services	182,886	7%	185,873	7%	2%	183,370	6%	-1%
Other Costs	228,375	8%	246,144	9%	8%	287,267	9%	17%
Total Expenditures	2,699,651	100%	2,714,829	100%	1%	3,081,844	100%	14%
Amount per Pupil	$10,359		$10,350		0%	$11,763		14%

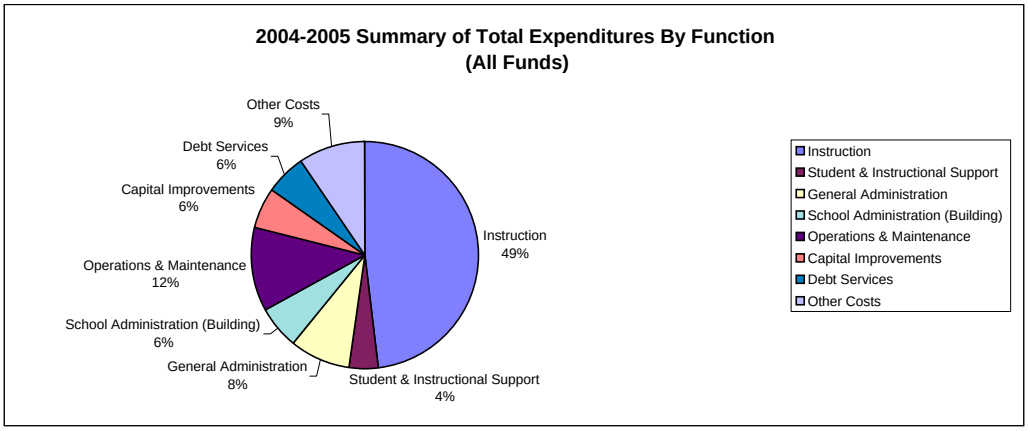
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

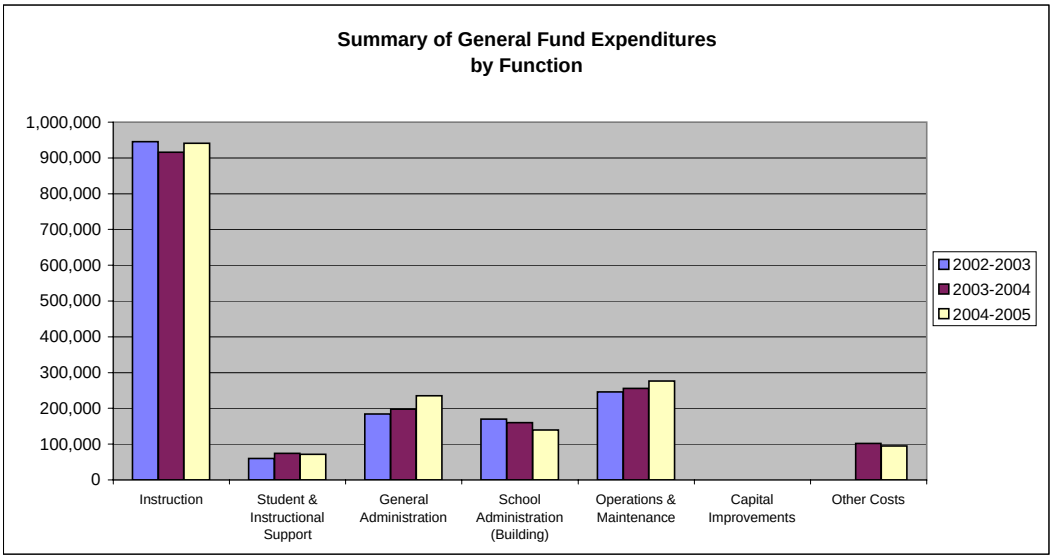


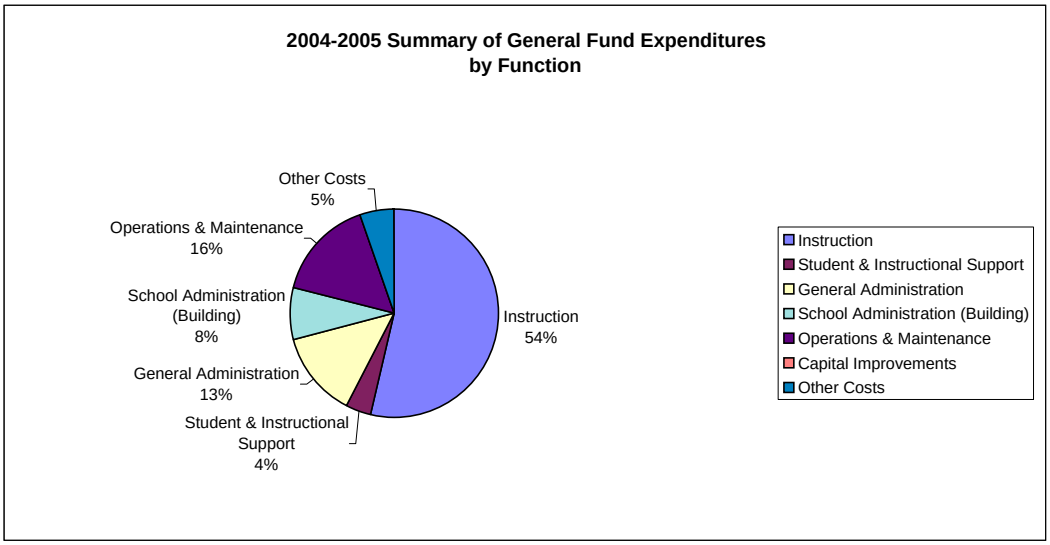


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	945,029	59%	915,962	54%	-3%	940,833	53%	3%
Student & Instructional Support	60,057	4%	74,507	4%	24%	71,271	4%	-4%
General Administration	184,263	11%	197,613	12%	7%	235,441	13%	19%
School Administration (Building)	170,264	11%	160,417	9%	-6%	139,870	8%	-13%
Operations & Maintenance	246,316	15%	255,533	15%	4%	276,263	16%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	101,543	6%	0%	95,000	5%	-6%
Total Expenditures	1,605,929	100%	1,705,575	100%	6%	1,758,678	100%	3%
Amount per Pupil	$6,162		$6,502		6%	$6,713		3%

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

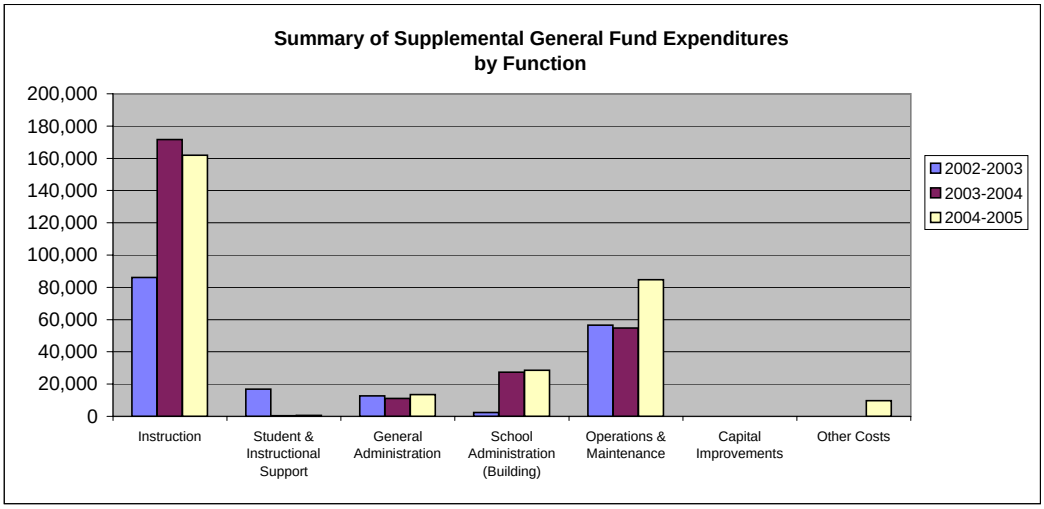


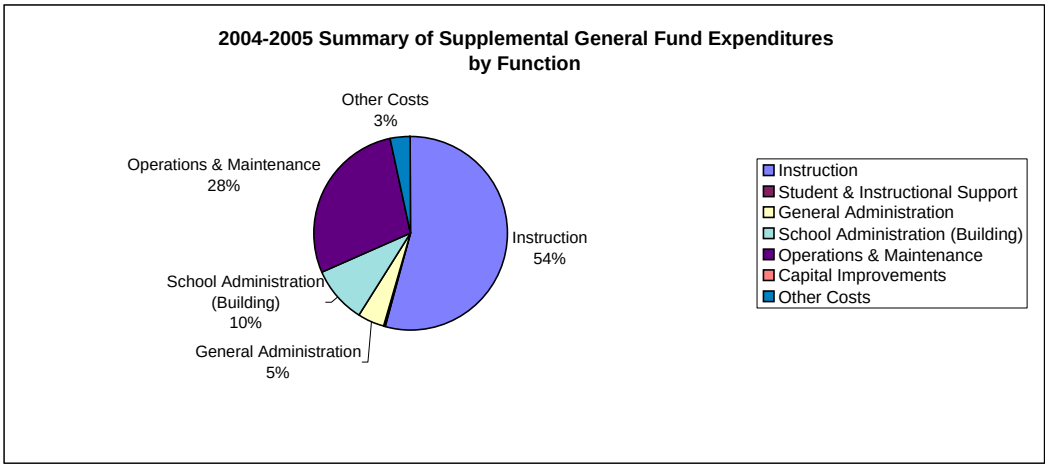


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	86,190	49%	171,674	65%	99%	162,000	54%	-6%
Student & Instructional Support	16,870	10%	400	0%	-98%	500	0%	25%
General Administration	12,704	7%	11,096	4%	-13%	13,500	5%	22%
School Administration (Building)	2,398	1%	27,339	10%	1040%	28,535	10%	4%
Operations & Maintenance	56,582	32%	54,792	21%	-3%	84,800	28%	55%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	9,665	3%	0%
Total Expenditures	174,744	100%	265,301	100%	52%	299,000	100%	13%
Amount per Pupil	$671		$1,011		51%	$1,141		13%

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



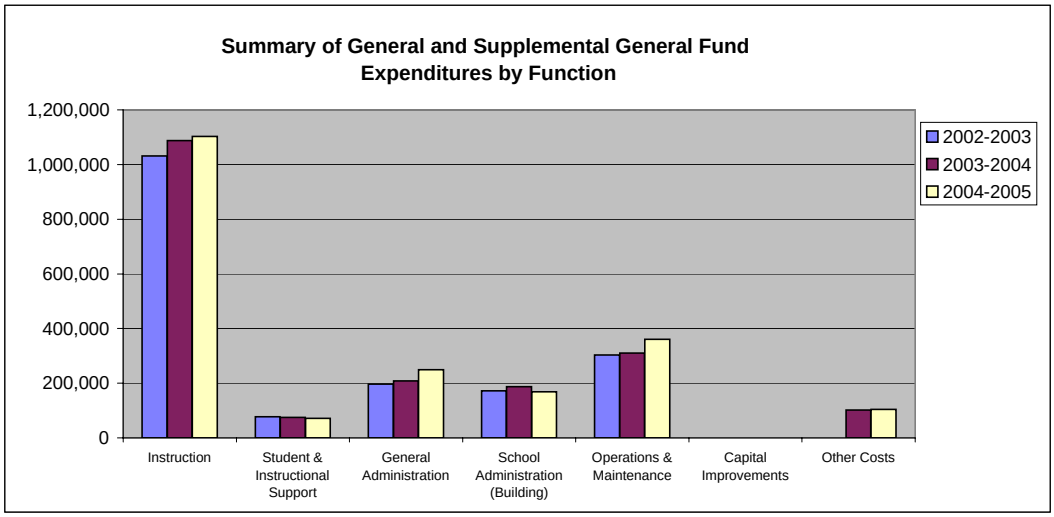


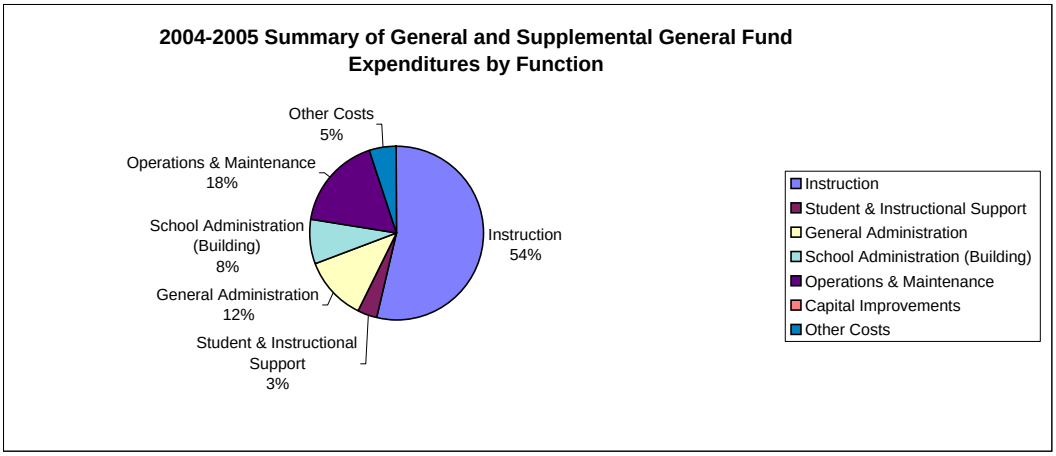
USD# 482

Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,031,219	58%	1,087,636	55%	5%	1,102,833	54%	1%
Student & Instructional Support	76,927	4%	74,907	4%	-3%	71,771	3%	-4%
General Administration	196,967	11%	208,709	11%	6%	248,941	12%	19%
School Administration (Building)	172,662	10%	187,756	10%	9%	168,405	8%	-10%
Operations & Maintenance	302,898	17%	310,325	16%	2%	361,063	18%	16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	101,543	5%	0%	104,665	5%	3%
Total Expenditures	1,780,673	100%	1,970,876	100%	11%	2,057,678	100%	4%
Amount per Pupil	$6,833		$7,514		10%	$7,854		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.

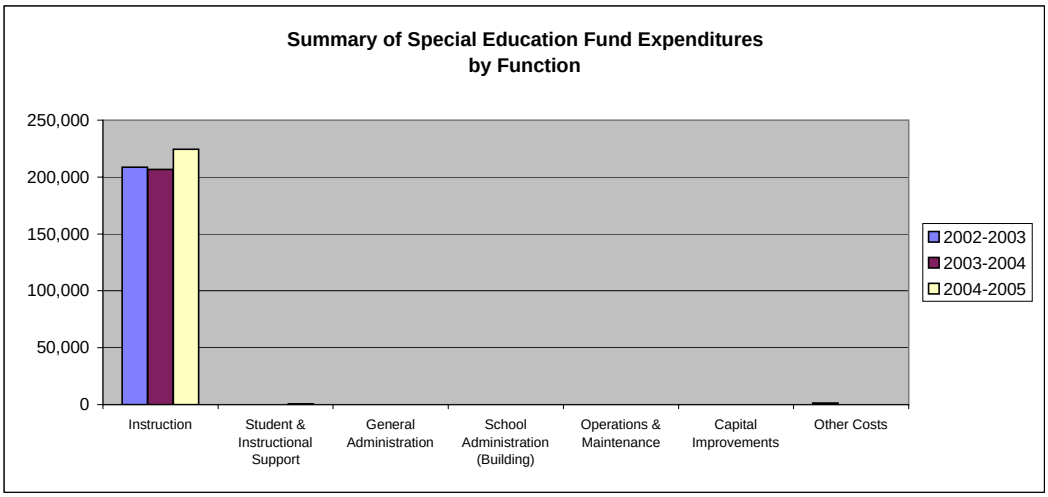


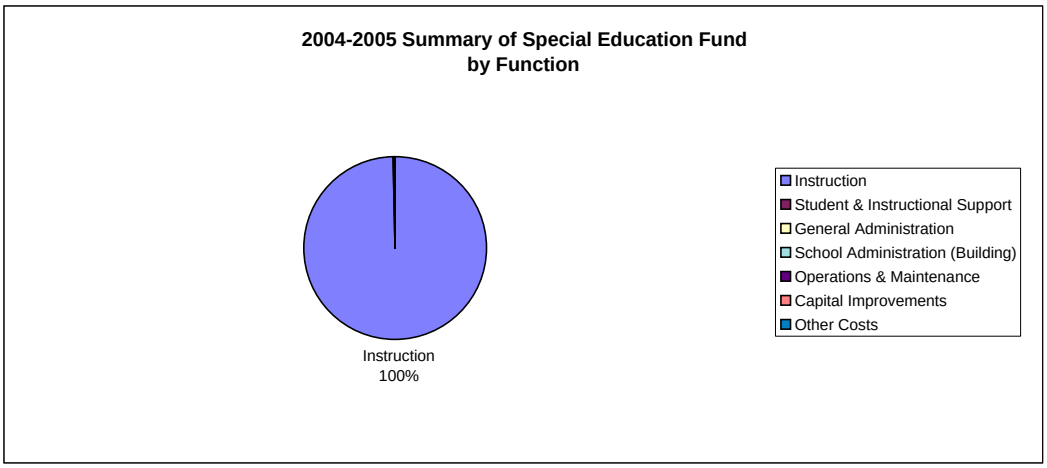


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	208,797	99%	206,676	100%	-1%	224,500	100%	9%
Student & Instructional Support	0	0%	29	0%	0%	500	0%	1624%
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	1,419	1%	138	0%	-90%	0	0%	-100%
Total Expenditures	210,216	100%	206,843	100%	-2%	225,000	100%	9%
Amount per Pupil	$807		$789		-2%	$859		9%

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.)

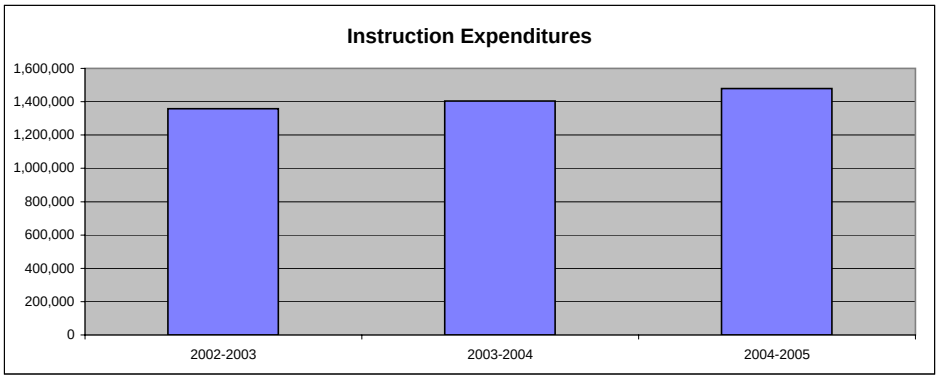


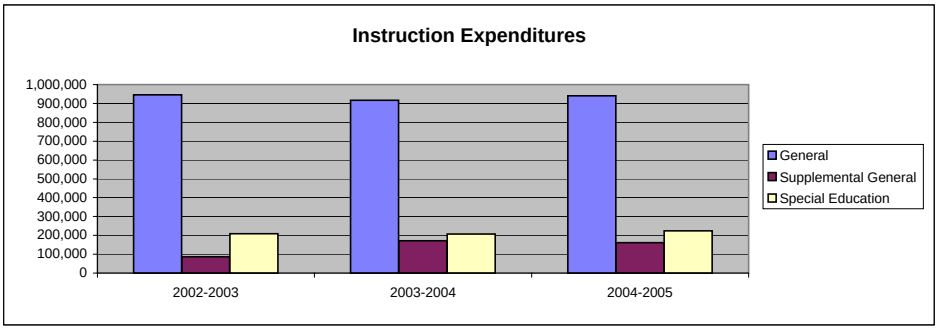


USD# 482

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	945,029		915,962	-3%		940,833	3%
Federal Funds	44,014		71,679	63%		65,100	-9%
Supplemental General	86,190		171,674	99%		162,000	-6%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	34,777		2,657	-92%		6,000	126%
Driver Education	2,759		2,810	2%		3,768	34%
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	208,797		206,676	-1%		224,500	9%
Technology Education	0						
Transportation	0						
Vocational Education	36,591		19,819	-46%		25,000	26%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						51,588	
Contingency Reserve	0		0	0%			
Text Book & Student Material	340		12,744	3648%			
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	1,358,497		1,404,021	3%		1,478,789	5%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	5,213		5,353	3%		5,644	5%
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	1,358,497		1,404,021	3%		1,478,789	5%





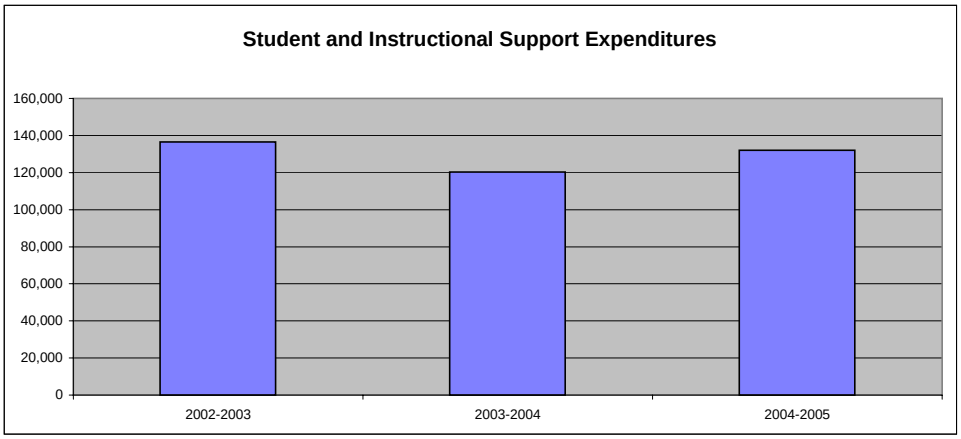
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	60,057		74,507	24%		71,271	-4%
Federal Funds	20,262		0	-100%		0	0%
Supplemental General	16,870		400	-98%		500	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	0		0	0%		0	0%
Professional Development	16,622		20,000	20%		30,000	50%
Parent Education Program	22,673		25,385	12%		25,385	0%
Summer School	0		0	0%		0	0%
Special Education	0		29	0%		500	1624%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						4,387	
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	136,484		120,321	-12%		132,043	10%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	524		459	-12%		504	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	136,484		120,321	-12%		132,043	10%
Amount per Pupil	$524		$480	-8%		$504	5%



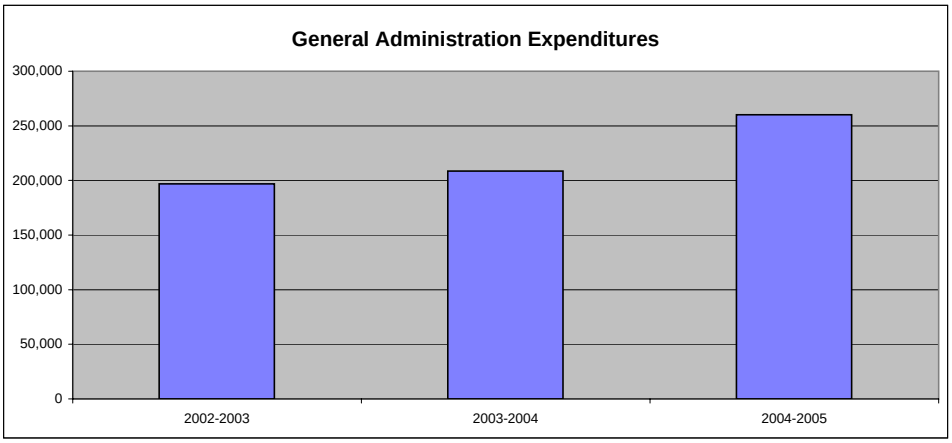
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	184,263		197,613	7%		235,441	19%
Federal Funds	0		0	0%		0	0%
Supplemental General	12,704		11,096	-13%		13,500	22%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		5,000	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						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						6,323	
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	196,967		208,709	6%		260,264	25%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	756		796	5%		993	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	196,967		208,709	6%		260,264	25%



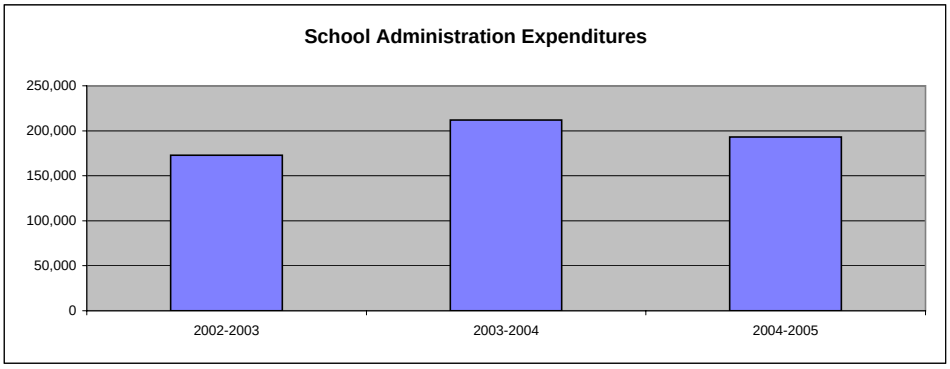
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	170,264		160,417	-6%		139,870	-13%
Federal Funds	0		6,548	0%		6,728	3%
Supplemental General	2,398		27,339	1040%		28,535	4%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		17,563	0%		10,000	-43%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						7,830	
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	172,662		211,867	23%		192,963	-9%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	663		808	22%		737	-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	172,662		211,867	23%		192,963	-9%



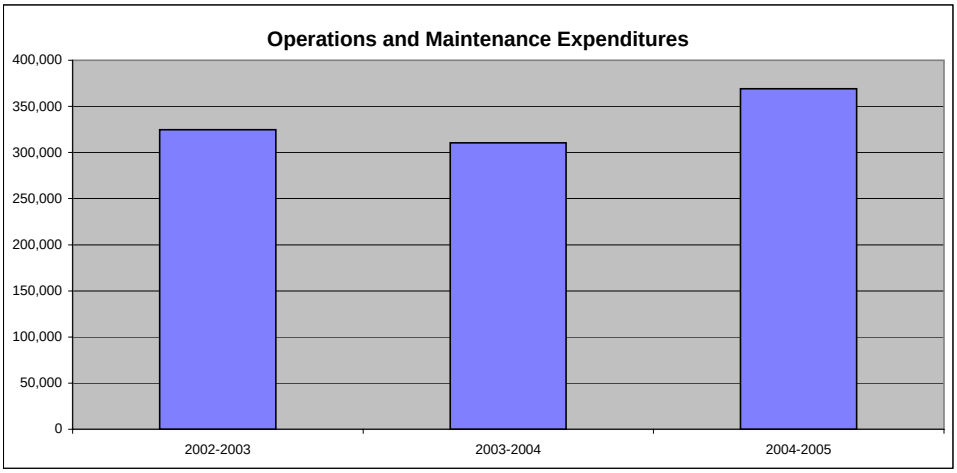
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	246,316		255,533	4%		276,263	8%
Federal Funds	0		0	0%		0	0%
Supplemental General	56,582		54,792	-3%		84,800	55%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	638		0	-100%		1,000	0%
Driver Training	26		0	-100%		500	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	20,998						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						6,585	
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	324,560		310,325	-4%		369,148	19%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	1,245		1,183	-5%		1,409	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	324,560		310,325	-4%		369,148	19%



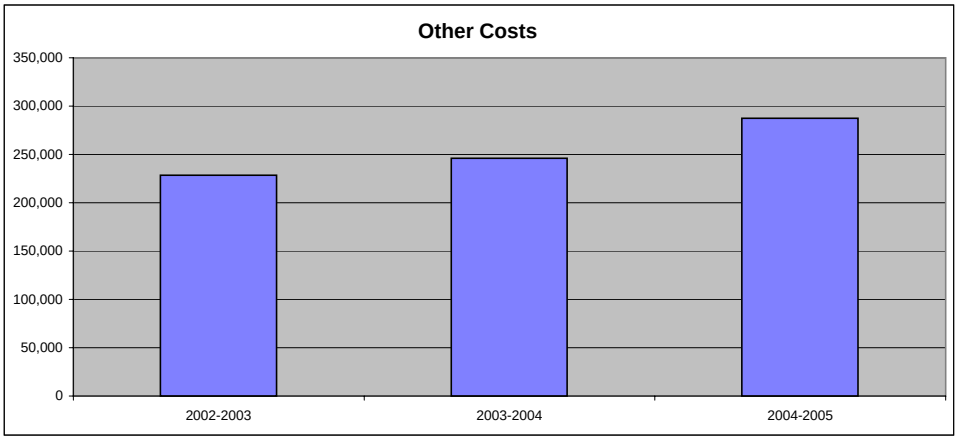
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		101,543	0%		95,000	-6%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		9,665	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		8,726	0%		0	-100%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	134,498		135,737	1%		180,000	33%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,419		138	-90%		0	-100%
Technology Education	0						
Transportation	92,458						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						2,602	
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	228,375		246,144	8%		287,267	17%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	876		938	7%		1,096	17%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	228,375		246,144	8%		287,267	17%



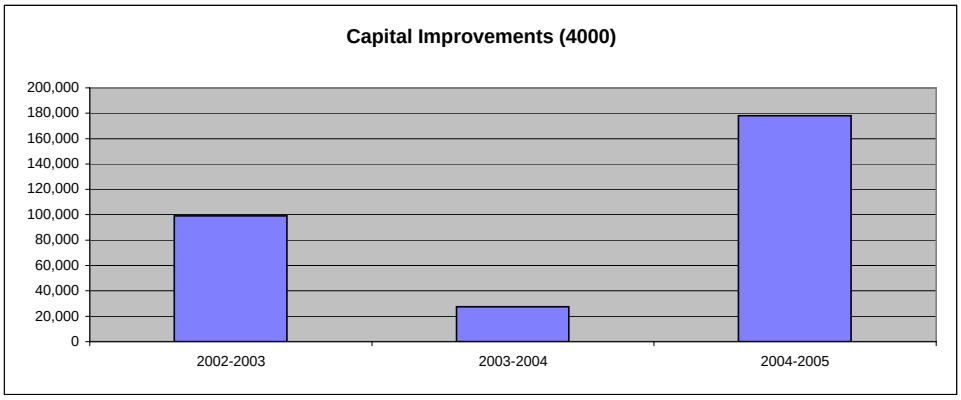
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	99,220		27,569	-72%		178,000	546%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	99,220		27,569	-72%		178,000	546%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	381		105	-72%		679	546%
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	99,220		27,569	-72%		178,000	546%



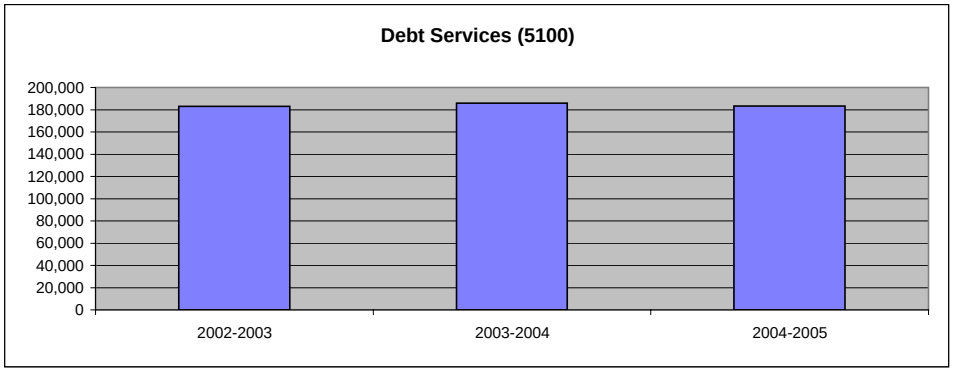
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	182,886		185,873	2%		183,370	-1%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	182,886		185,873	2%		183,370	-1%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	702		709	1%		700	-1%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	182,886		185,873	2%		183,370	-1%



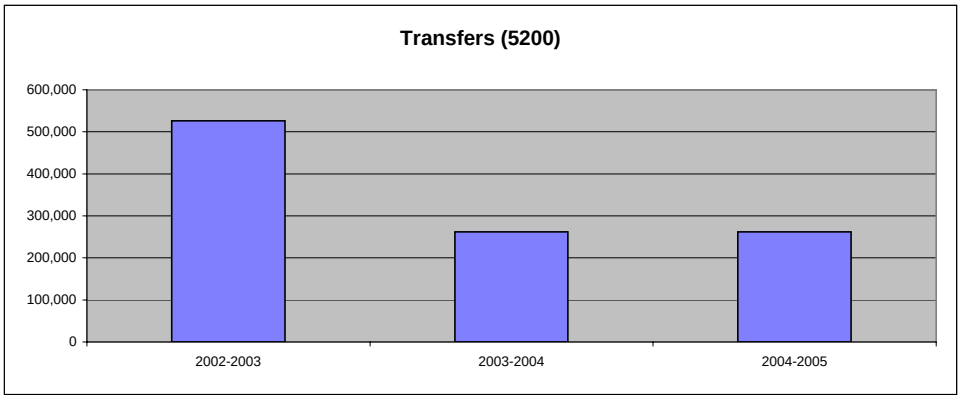
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	424,874		237,128	-44%		196,000	-17%
Federal Funds	0		0	0%		0	0%
Supplemental General	101,634		24,699	-76%		66,000	167%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	526,508		261,827	-50%		262,000	0%
Enrollment (FTE)*	260.6		262.3	1%		262.0	0%
Amount per Pupil	2,020		998	-51%		1,000	0%
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	526,508		261,827	-50%		262,000	0%



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

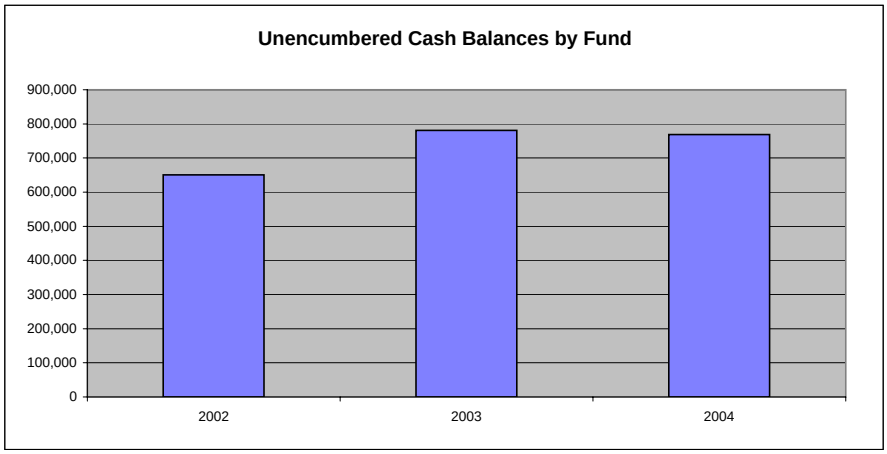
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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.

USD# 482

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	4,055	171	37,254
Federal Funds	0	0	7
Supplemental General	70,950	75,259	74,990
Bilingual Education	0	0	0
Capital Outlay	206,188	236,867	319,766
Driver Training	6,422	5,909	5,293
Extraordinary School Program	0	0	0
Food Service	38,958	40,234	39,492
Professional Development	9,776	20,392	18,309
Parent Education Program	10,434	11,378	11,378
Summer School	0	0	0
Special Education	52,317	122,129	71,180
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	71,233	78,233	
Text Book & Student Material	284	6,696	
Bond & Interest 1	179,655	184,109	191,059
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	650,272	781,377	768,728
Enrollment (FTE)*	260.6	262.3	262.0
Amount per Pupil	2,495	2,979	2,934
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	650,272	781,377	768,728



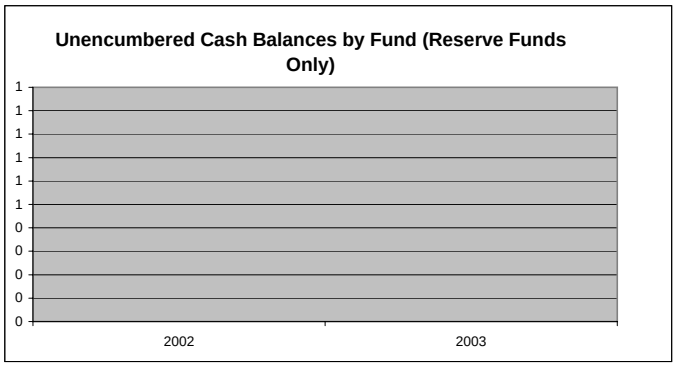
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

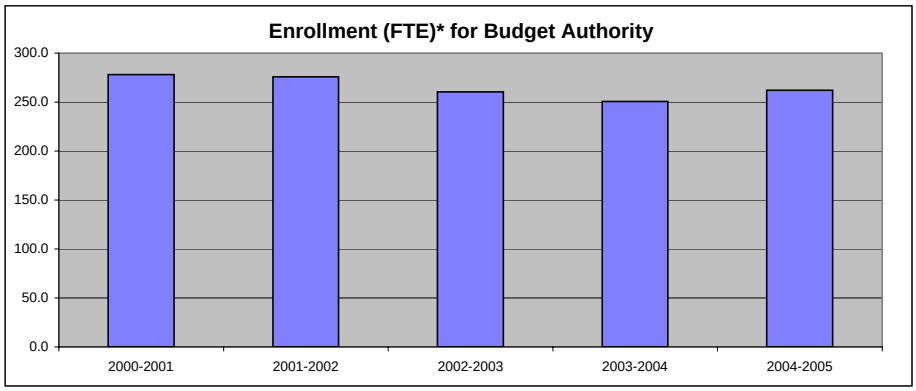


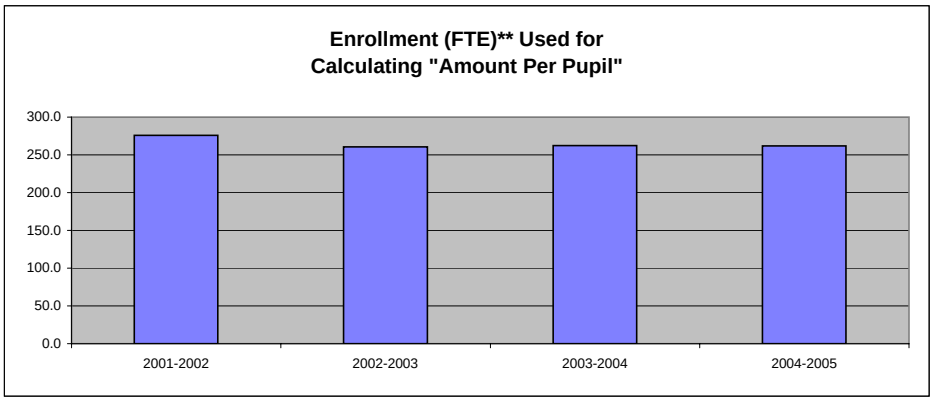
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

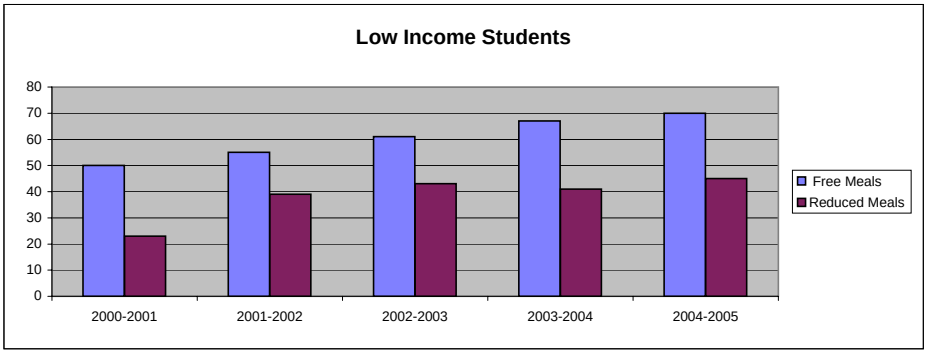
USD# 482

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	278.2	275.7	-1%	260.6	-5%	250.6	-4%	262.0	5%
Enrollment (FTE)**	**N/A**	275.7		260.6	-5%	262.3	1%	262.0	0%
Number of Students - Free Meals	50	55	10%	61	11%	67	10%	70	4%
Number of Students - Reduced Meals	23	39	70%	43	10%	41	-5%	45	10%





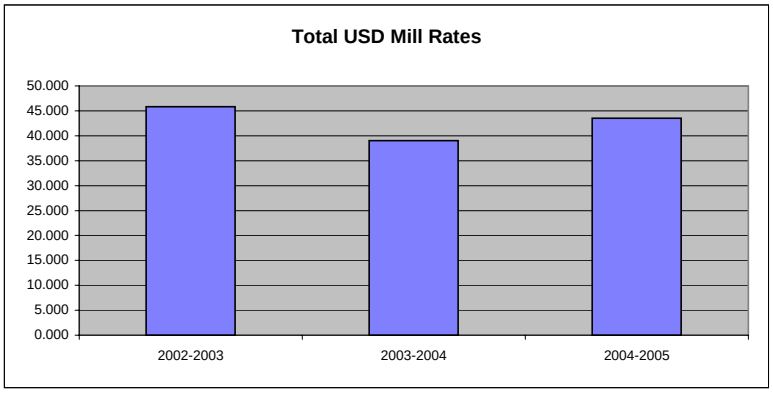


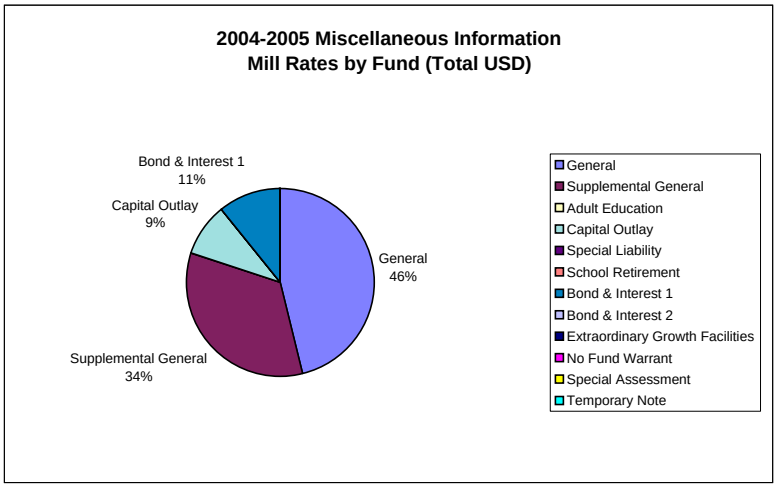
*FTE for state aid and budget authority purposes for general fund.

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

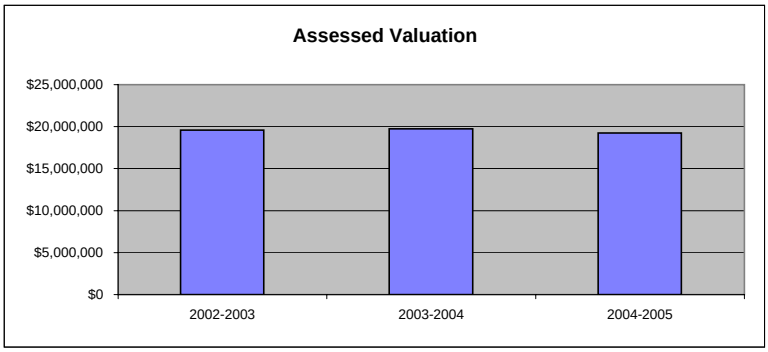
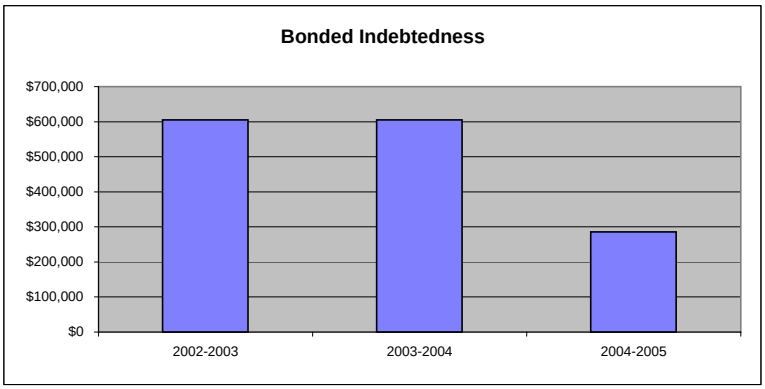
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	12.930	9.411	14.758
Adult Education	0.000	0.000	0.000
Capital Outlay	3.911	3.862	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	8.961	5.737	4.734
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	**45.802**	**39.010**	**43.492**
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	0.998	0.966	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.998**	**0.966**	**1.000**





USD# 482

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$19,594,984	$19,741,891	$19,236,074
Bonded Indebtedness	$605,000	$605,000	$285,600