Budget Profile
2003-2004

Victoria USD #432

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2003-2004 Budget General Information
USD #: 432

Introduction

Victoria takes pride in providing its students with a good, solid, forward thinking education. Our test scores show that our students and teachers, along with our parents and community, work hard to use the resources we receive in a fiscally responsible manner. Over the past ten years we have experienced a drop in enrollment, however, we have made careful adjustments and the education of children has not suffered as a result of these adjustments. We are committed to providing our students with the best possible education we can provide and we are truly thankful of the support we receive from our patrons—both those with children in our schools and those who currently do not have children attending.

Board Members

Jerry Schmidtberger, Pres.	1210 Grant
Stephen Sander, V. Pres	2768 Fairground Rd. (Gorham)
Dale Befort	1366 310th Ave.
Sharon Hammerschmidt	803 Cedar
Dave Hoffman	2366 Butterfield Trail Rd.
Diane Kuhn	1130 350th Ave.
Teri VonFeldt	2718 Grants Villa Rd.

Key Staff

Superintendent Linda Kenne
Associate or Assistant Superintendents:
Business Office Staff:
Board Clerk: Gloria VonLintel
Board Treasurer: Melissa Schmidt
Curriculum & Instruction Staff:
High School Principal: Michael Kreller
Elementary Assistant Principal: David Ottley
Other Key Contacts:
Complete List of District Employees is attached

The District's Accomplishments and Challenges

Accomplishments: At both the elementary and high school, attendance is well above 95%. On nationally normed standardized tests, our students consistently score within and above national averages. On the Kansas State Assessments, our students at all levels score at or above the state averages and on our local assessments our students score at or above our targeted goals. Victoria USD #432 provides a well-rounded, Kansas Regents curriculum. Students in the high school can supplement the regular curriculum with ITV classes and dual-credit college courses. Students in the elementary school receive instruction in technology, music, art, physical education and library research. Preschool is offered everyday along with an extended after school program

Challenges: Victoria USD #432 has seen a declining enrollment during the last ten years. We have never had to lay off teachers or personnel; however, we have lost employees on a consistent basis due to attrition. Our teachers and staff have been extremely flexible in assuming new duties, when necessary. Our district has gone from being a small 2-A school to a large 1-A school. Our students and parents have made the transitions by constantly keeping the students as our number one priority. Our Board of Education has tackled rising health care costs, rising utility costs and rising special education costs. We have seen no increase in funds at the state level and only modest increases at the federal level. We continue to spend under the state average per pupil, and our students consistently perform above the state average in all indicators.

Supplemental Information for the Following Tables

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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)

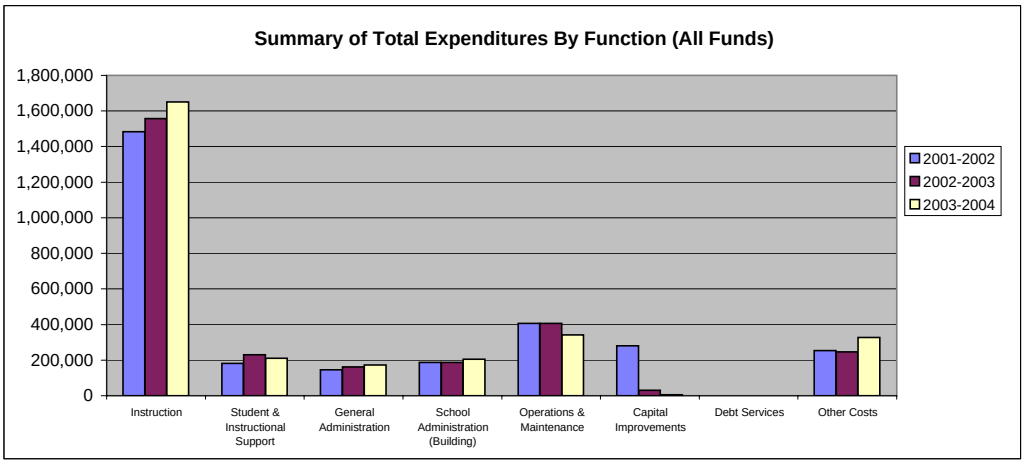
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,483,156	51%	1,556,527	55%	5%	1,651,322	57%	6%
Student & Instructional Support	180,787	6%	230,842	8%	28%	209,949	7%	-9%
General Administration	144,820	5%	162,048	6%	12%	172,937	6%	7%
School Administration (Building)	186,203	6%	187,760	7%	1%	204,113	7%	9%
Operations & Maintenance	407,147	14%	406,583	14%	0%	341,608	12%	-16%
Capital Improvements	280,966	10%	30,888	1%	-89%	5,000	0%	-84%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	252,881	9%	245,961	9%	-3%	326,590	11%	33%
Total Expenditures	2,935,960	100%	2,820,609	100%	-4%	2,911,519	100%	3%

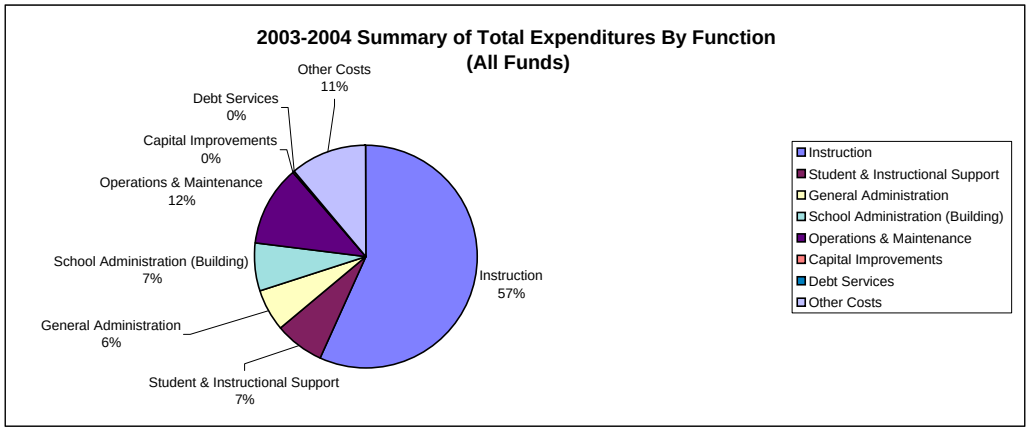
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

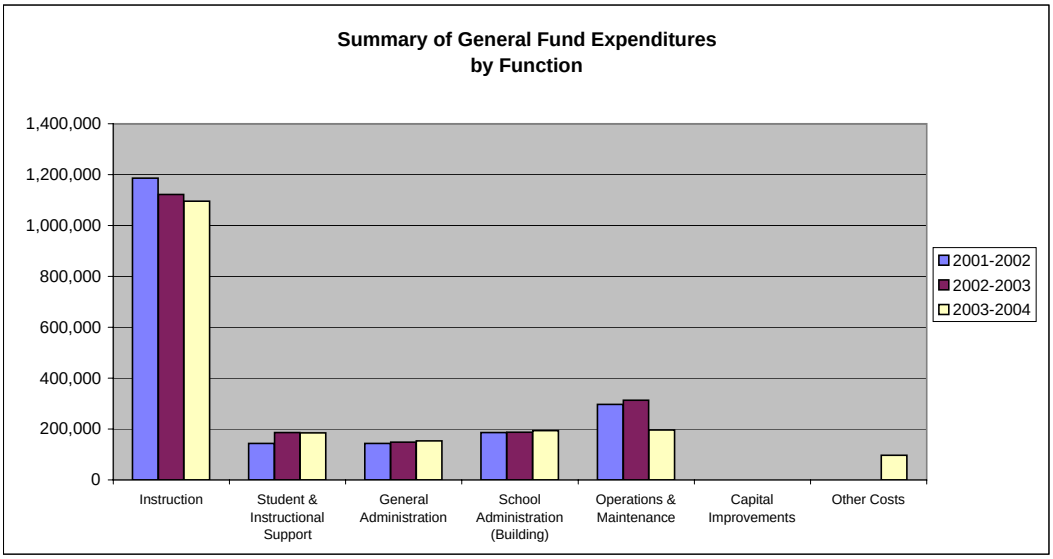


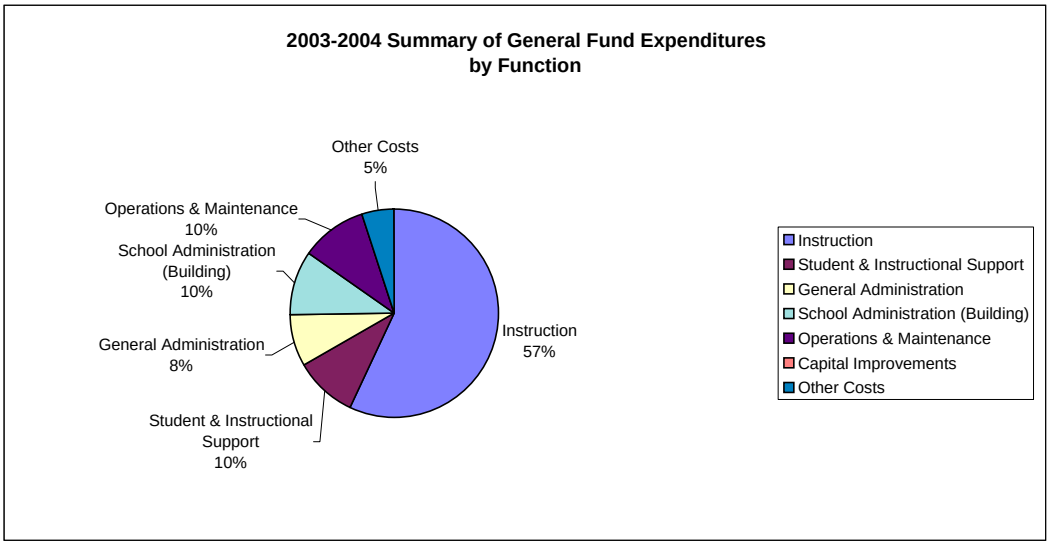


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,186,434	61%	1,121,790	57%	-5%	1,095,637	57%	-2%
Student & Instructional Support	143,941	7%	185,623	9%	29%	185,021	10%	0%
General Administration	143,751	7%	148,567	8%	3%	152,937	8%	3%
School Administration (Building)	186,148	10%	187,397	10%	1%	194,113	10%	4%
Operations & Maintenance	296,953	15%	313,157	16%	5%	195,724	10%	-37%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	96,475	5%	0%
Total Expenditures	1,957,227	100%	1,956,534	100%	0%	1,919,907	100%	-2%
Amount per Pupil	$6,247		$6,383		2%	$6,443		1%

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

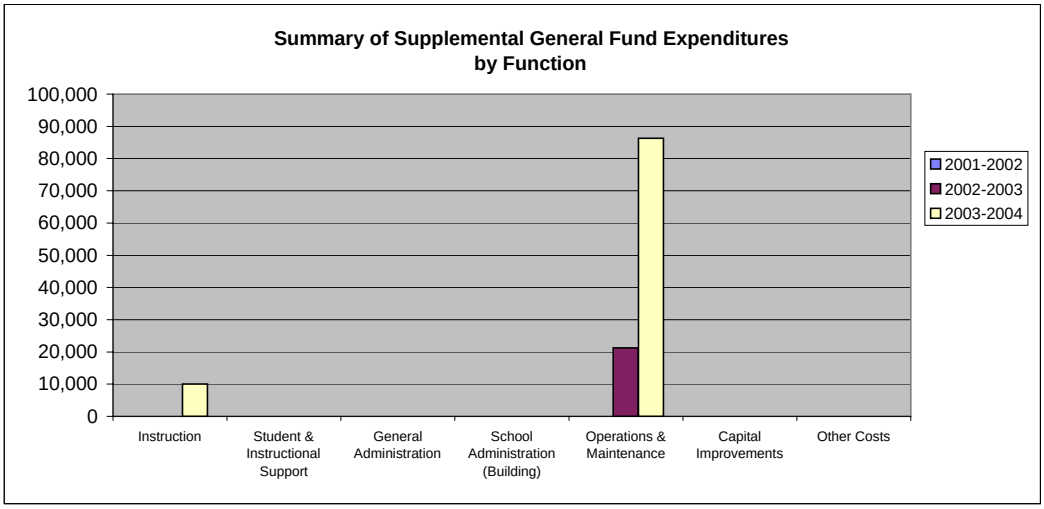


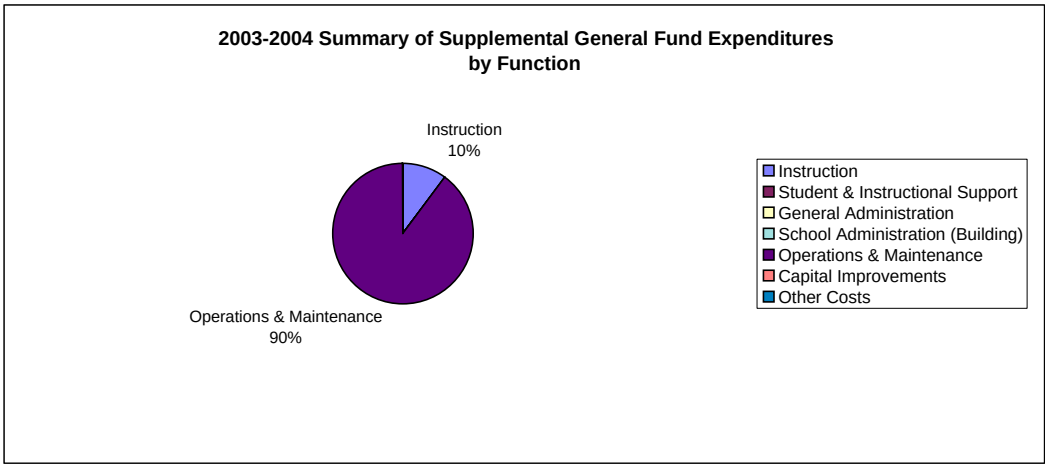


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	0	0%	0	0%	0%	10,000	10%	0%
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%	21,206	100%	0%	86,275	90%	307%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	0	0%	21,206	100%	0%	96,275	100%	354%
Amount per Pupil	$0		$69		0%	$323		367%

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





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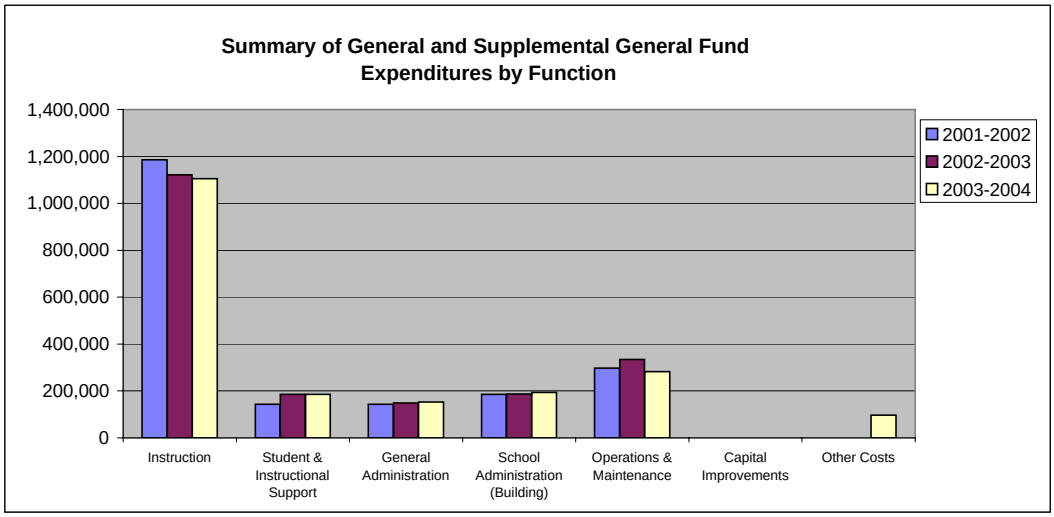
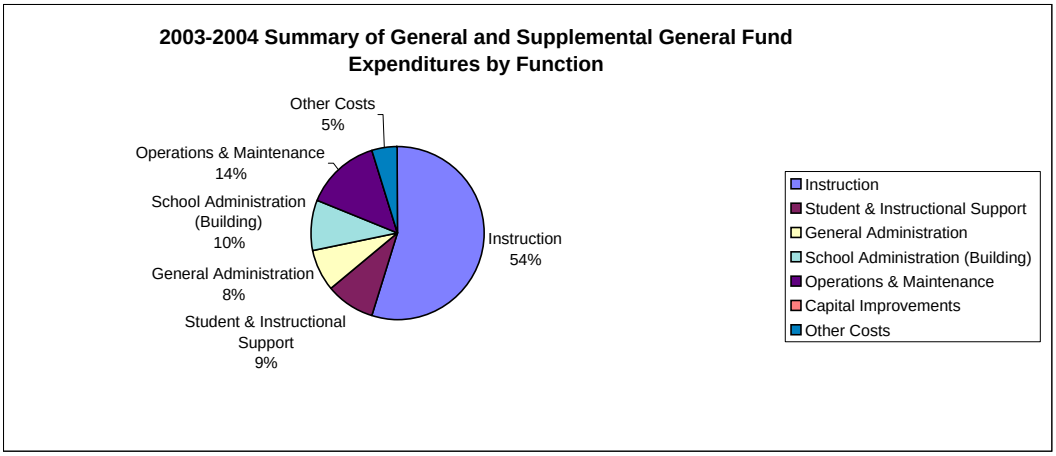
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,186,434	61%	1,121,790	57%	-5%	1,105,637	55%	-1%
Student & Instructional Support	143,941	7%	185,623	9%	29%	185,021	9%	0%
General Administration	143,751	7%	148,567	8%	3%	152,937	8%	3%
School Administration (Building)	186,148	10%	187,397	9%	1%	194,113	10%	4%
Operations & Maintenance	296,953	15%	334,363	17%	13%	281,999	14%	-16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	96,475	5%	0%
Total Expenditures	1,957,227	100%	1,977,740	100%	1%	2,016,182	100%	2%
Amount per Pupil	$6,247		$6,453		3%	$6,766		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.

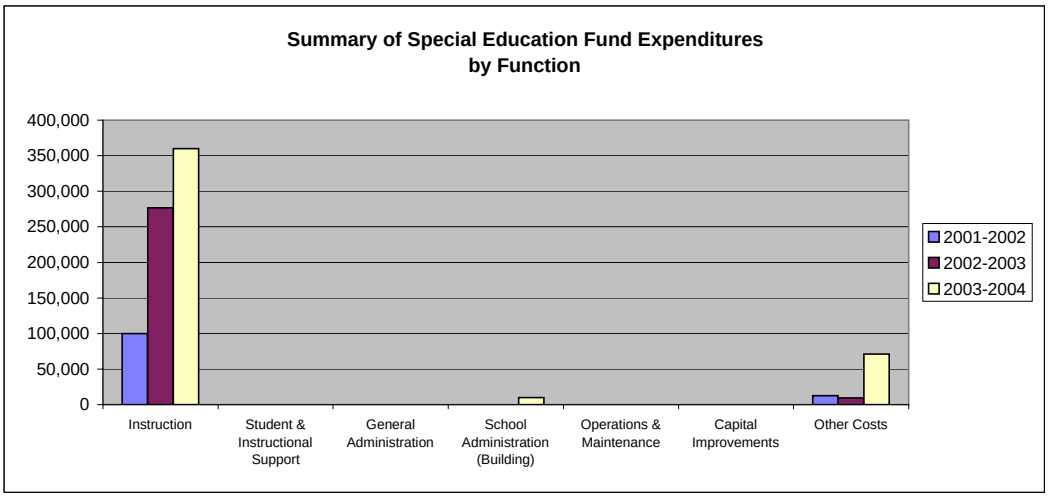


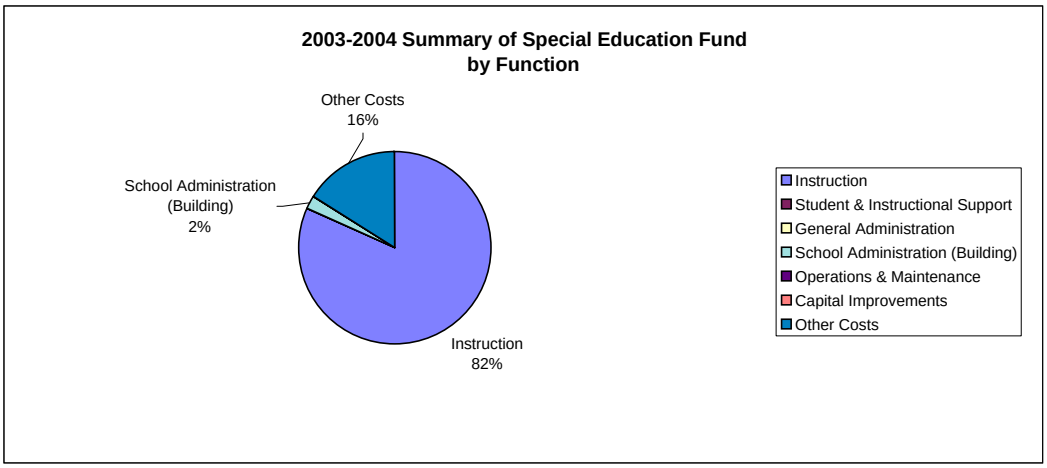


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	99,897	89%	276,575	97%	177%	359,829	82%	30%
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%	10,000	2%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	12,793	11%	9,625	3%	-25%	70,910	16%	637%
Total Expenditures	112,690	100%	286,200	100%	154%	440,739	100%	54%
Amount per Pupil	$360		$934		160%	$1,479		58%

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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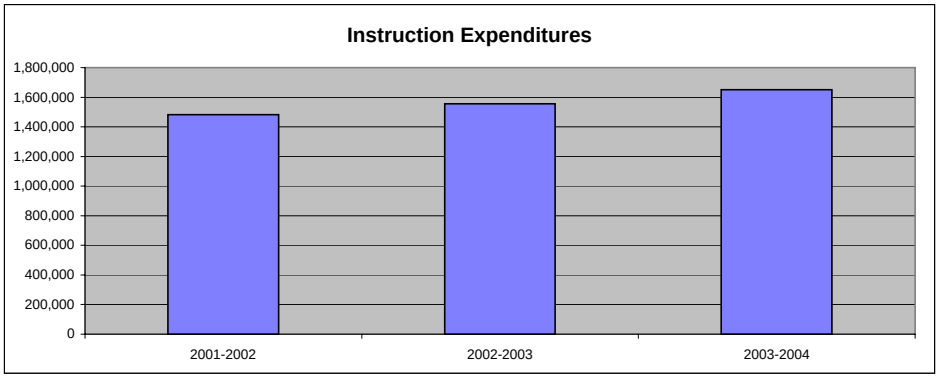
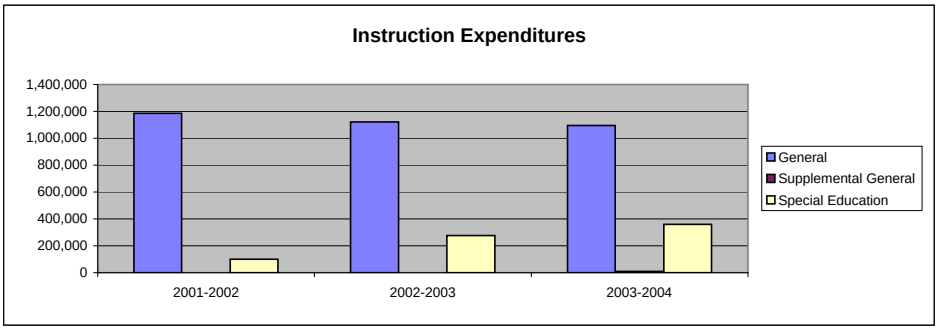
Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	1,186,434	1,121,790	-5%	1,095,637	-2%
Federal Funds	50,797	58,841	16%	53,875	-8%
Supplemental General	0	0	0%	10,000	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	46,514	2,396	-95%	30,000	1152%
Driver Education	3,117	4,925	58%	5,981	21%
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	5,009	0	-100%	0	0%
Special Education	99,897	276,575	177%	359,829	30%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	83,254	92,000	11%	96,000	4%
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	8,134	0	-100%		
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	1,483,156	1,556,527	5%	1,651,322	6%
Enrollment (FTE)*	313.3	306.5	-2%	298.0	-3%
Amount per Pupil	4,734	5,078	7%	5,541	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,483,156	1,556,527	5%	1,651,322	6%





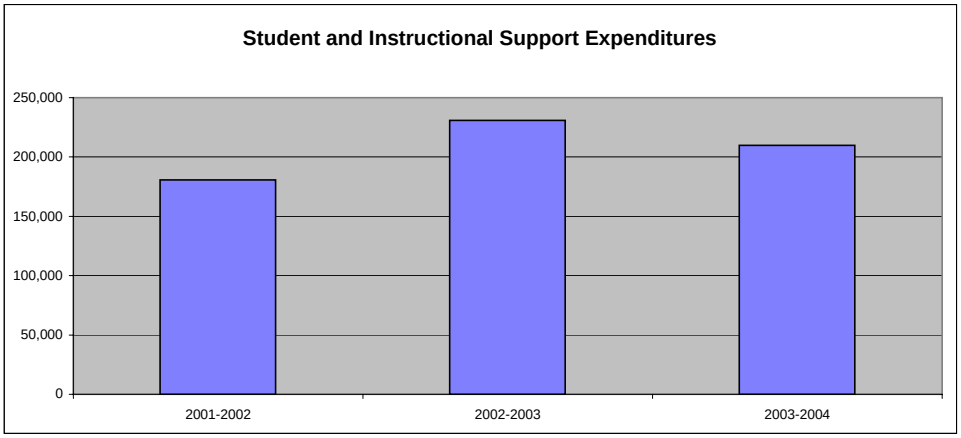
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	143,941		185,623	29%		185,021	0%
Federal Funds	2,092		0	-100%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	20,643		16,543	-20%		15,000	-9%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	12,391		12,714	3%		9,928	-22%
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		15,962	0%		0	-100%
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	1,720		0	-100%			
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	180,787		230,842	28%		209,949	-9%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	577		753	31%		705	-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	180,787		230,842	28%		209,949	-9%
Amount per Pupil	$600		$800	33%		$724	-10%



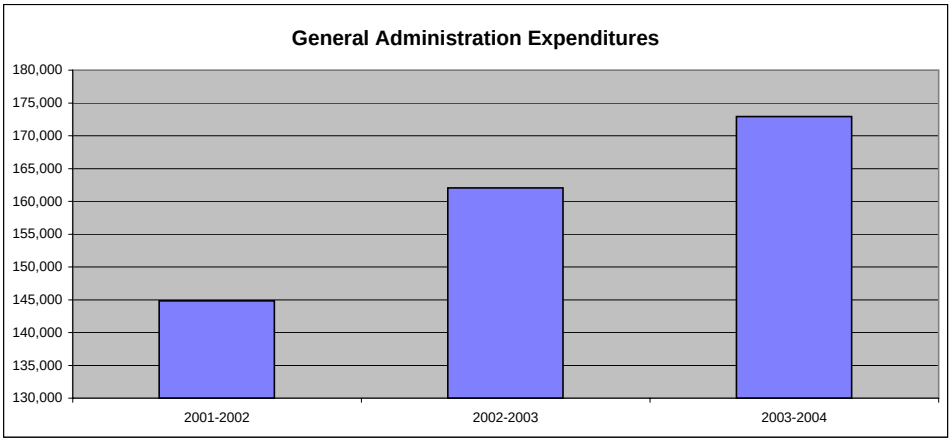
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	143,751		148,567	3%		152,937	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,069		13,481	1161%		20,000	48%
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	144,820		162,048	12%		172,937	7%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	462		529	14%		580	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	144,820		162,048	12%		172,937	7%



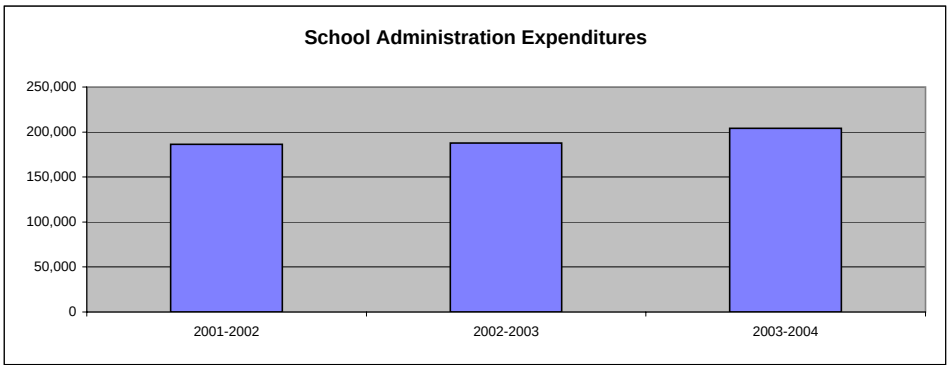
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	186,148		187,397	1%		194,113	4%
Federal Funds	55		363	560%		0	-100%
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%		10,000	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	186,203		187,760	1%		204,113	9%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	594		613	3%		685	12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	186,203		187,760	1%		204,113	9%



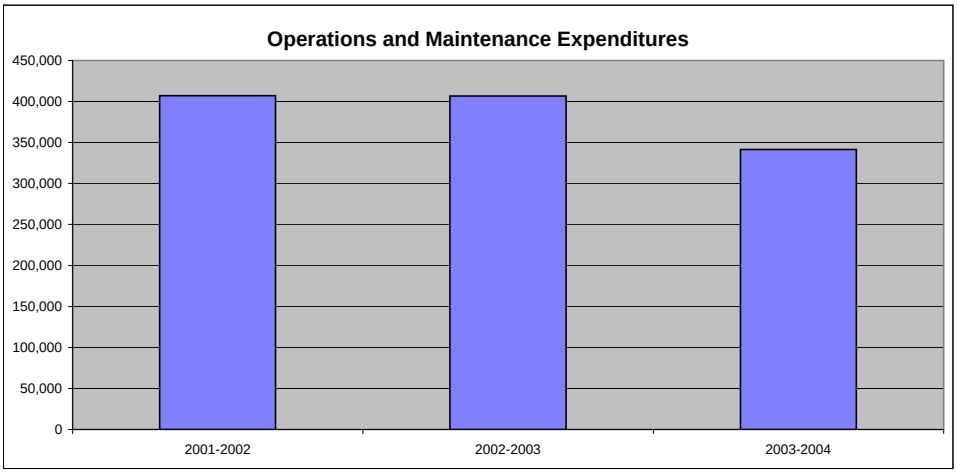
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	296,953		313,157	5%		195,724	-37%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		21,206	0%		86,275	307%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	94,709		70,471	-26%		30,000	-57%
Driver Training	723		700	-3%		875	25%
Extraordinary School Program	0		0	0%		0	0%
Food Service	14,762		1,049	-93%		28,734	2639%
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	407,147		406,583	0%		341,608	-16%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	1,300		1,327	2%		1,146	-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	407,147		406,583	0%		341,608	-16%



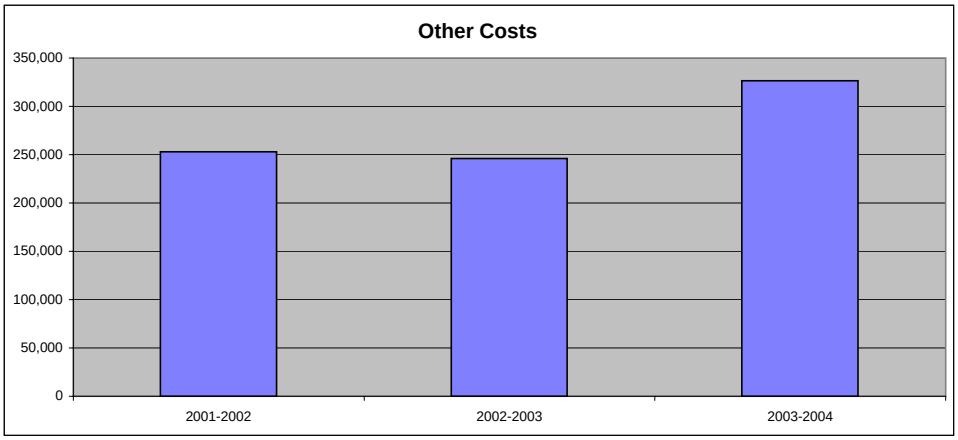
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		0	0%		96,475	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	151,088		144,336	-4%		159,205	10%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	12,793		9,625	-25%		70,910	637%
Technology Education	0		0	0%			
Transportation	89,000		92,000	3%			
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	252,881		245,961	-3%		326,590	33%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	807		802	-1%		1,096	37%
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	252,881		245,961	-3%		326,590	33%



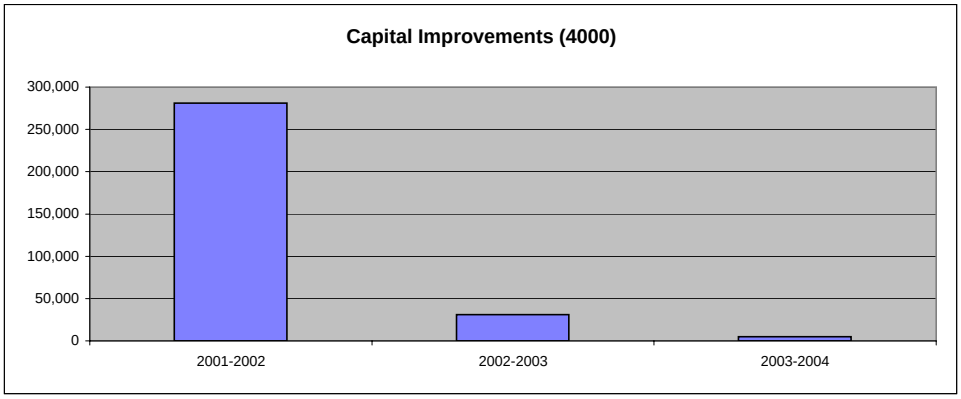
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Capital Improvements Expenditures (4000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	280,966		30,888	-89%		5,000	-84%
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	280,966		30,888	-89%		5,000	-84%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	897		101	-89%		17	-83%
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	280,966		30,888	-89%		5,000	-84%



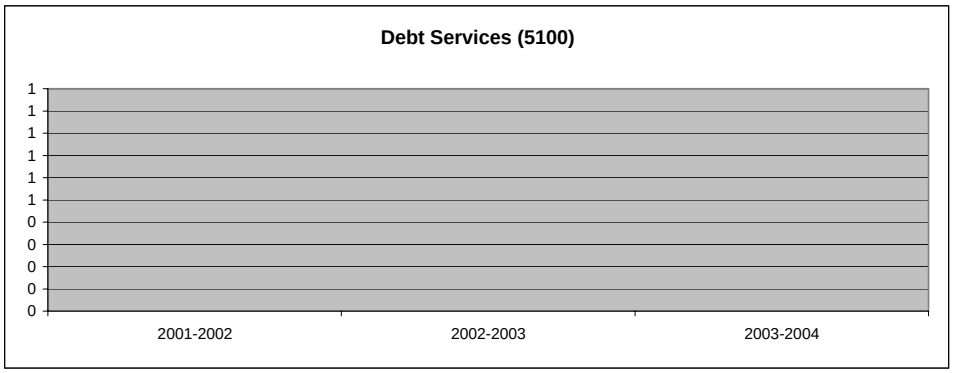
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		0	0%
Enrollment (FTE)*	313.3		306.5	-2%		298.0	-3%
Amount per Pupil	0		0	0%		0	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	0		0	0%		0	0%



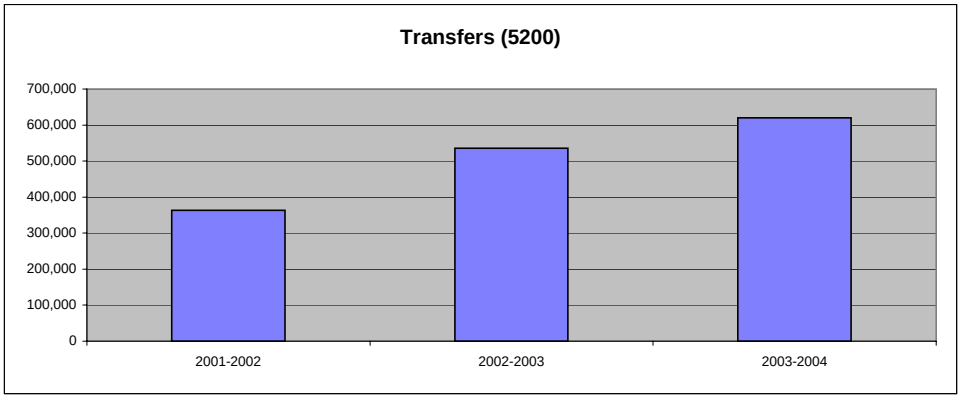
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	37,492	178,545	376%	188,905	6%
Federal Funds	0	0	0%	0	0%
Supplemental General	325,411	357,343	10%	430,928	21%
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	362,903	535,888	48%	619,833	16%
Enrollment (FTE)*	313.3	306.5	-2%	298.0	-3%
Amount per Pupil	1,158	1,748	51%	2,080	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	362,903	535,888	48%	619,833	16%



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

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

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

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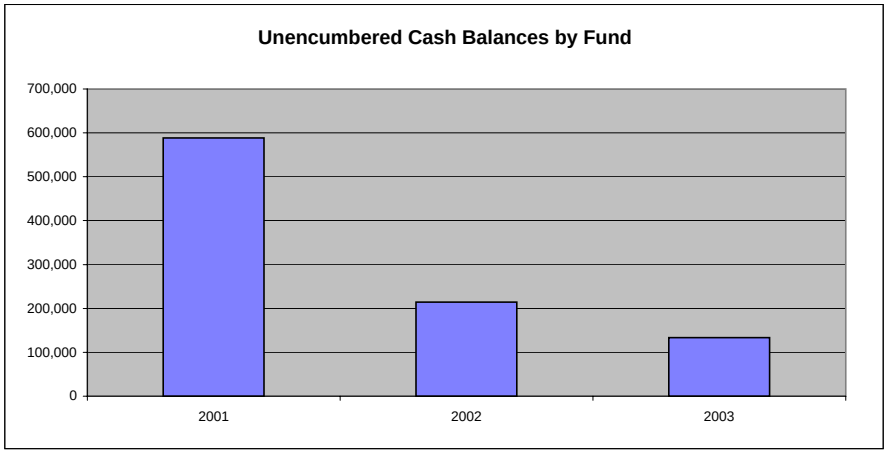
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	0	0	1,120
Federal Funds	0	0	0
Supplemental General	12,233	18,904	25,223
Bilingual Education	0	0	0
Capital Outlay	500,736	135,760	72,917
Driver Training	5,908	4,454	646
Extraordinary School Program	0	0	0
Food Service	16,754	19,375	20,924
Professional Development	0	0	0
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	34,166	20,941	12,834
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	0	5,995	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	18,519	8,665	
Text Book & Student Material	0	0	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	588,316	214,094	133,664
Enrollment (FTE)*	313.3	306.5	298.0
Amount per Pupil	1,878	699	449
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	588,316	214,094	133,664



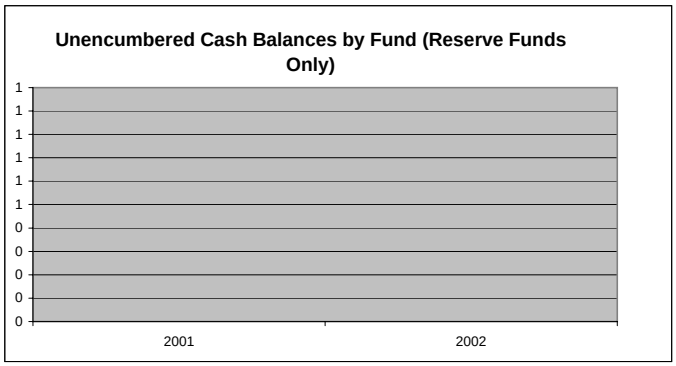
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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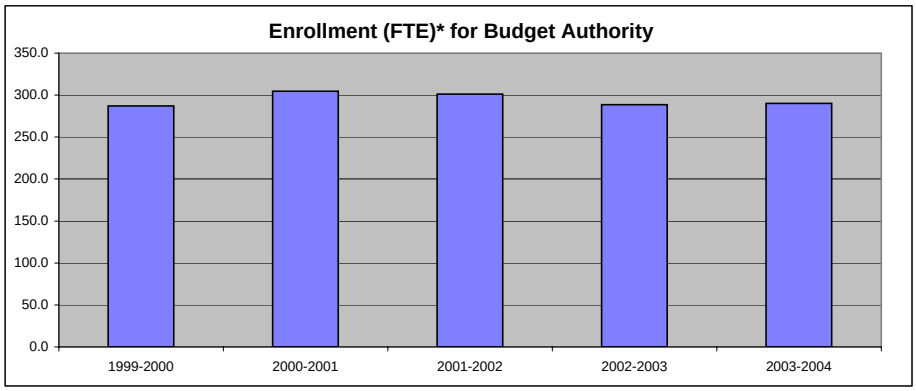
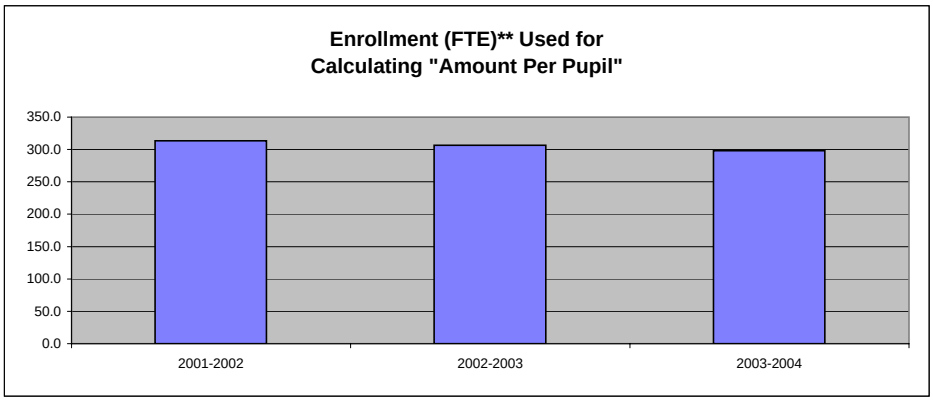
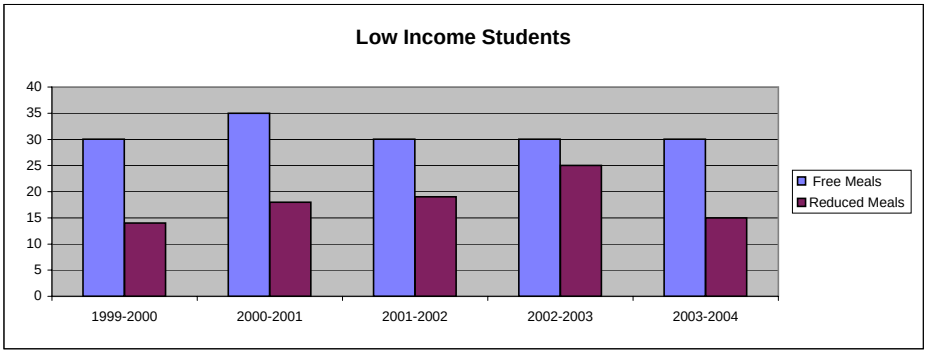
Other Information

	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)*	287.0	304.7	6%	301.3	-1%	288.5	-4%	290.0	1%
Enrollment (FTE)**	N/A	N/A		313.3		306.5	-2%	298.0	-3%
Number of Students - Free Meals	30	35	17%	30	-14%	30	0%	30	0%
Number of Students - Reduced Meals	14	18	29%	19	6%	25	32%	15	-40%





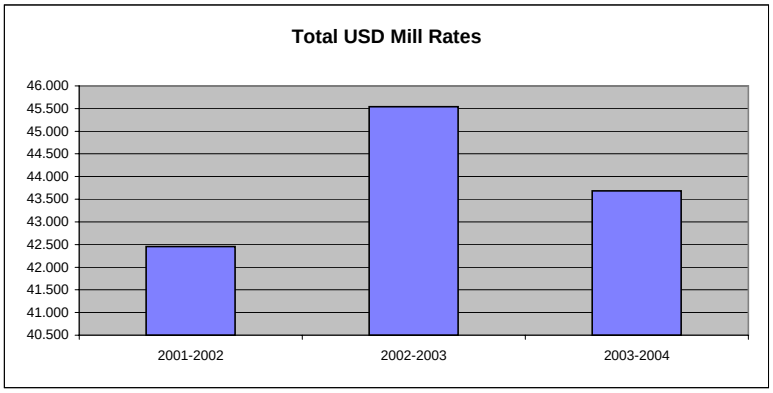


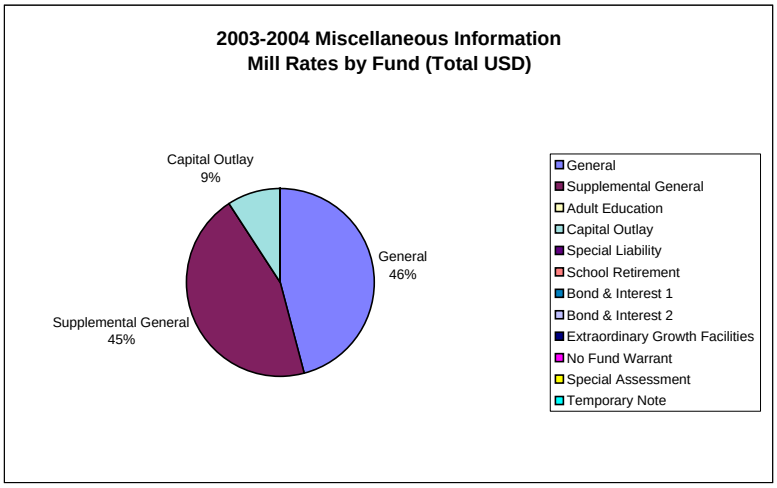
*FTE for state aid and budget authority purposes for general fund.

** 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.

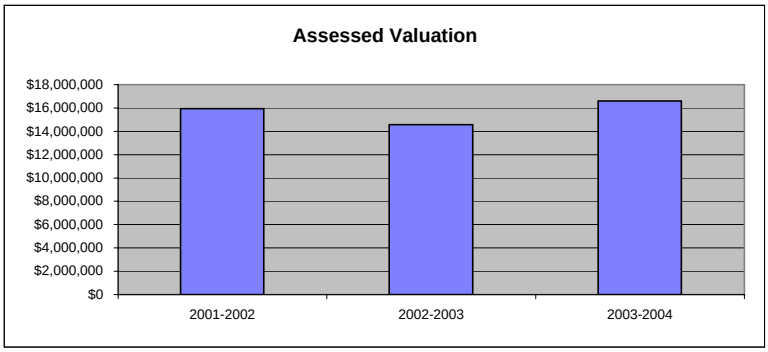
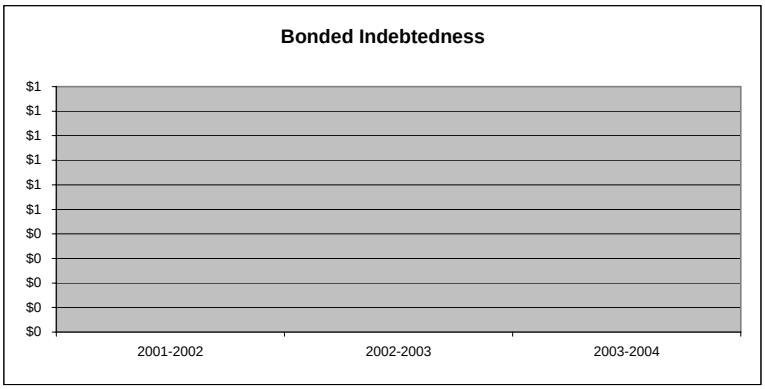
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	18.459	21.564	19.682
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.979	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	0.000	0.000	0.000
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	**42.459**	**45.543**	**43.682**
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	1.000	0.995	0.999
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.995**	**0.999**





USD# 432

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$15,929,863	$14,581,380	$16,604,291
Bonded Indebtedness	$0	$0	$0