Budget Profile
2003-2004

TOPEKA PUBLIC SCHOOLS USD 501

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- Supplemental Information for Tables in *Summary of Expenditures*
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2003-2004 Budget General Information
USD #: 501

Introduction

Topeka Public Schools, Unified School District No. 501 is a diverse and progressive urban school district. TPS offers a comprehensive and quality education program that begins with prenatal services for eligible families, through adult programs. Five programs serve high school students, including traditional schools Highland Park High School, Topeka High School and Topeka West High School, an alternative school - Hope Street Academy, plus Capital City School for students with behavior disorders. Six middle schools provide the nurturing and support for the important transition between elementary and high school. Neighborhood elementary schools serve students at 19 different locations across the city, and two magnet schools add another option for parents and students. Early childhood programs are in place at Sheldon Head Start and at several schools that host preschool programs as well as Parkdale Preschool, a special education center. Kaw Area Technical School offers TPS high school students and post-secondary students a variety of programs to build skills and careers. TPS is also known for its outstanding special education services serving students up to age 21. TPS provides a comprehensive education addressing the needs of a wide variety of student needs. From after-school tutoring to advanced placement courses, TPS has something for every student.

Board Members

Topeka Public Schools is governed by a seven-member elected, non-paid Board of Education. Members can be contacted by e-mail or at their home phone numbers.

Mark S. Braun, president, 2003-04
234-6031
mbraun@topeka.k12.ks.us

Carolyn L. Campbell, vice president, 2003-04
266-3798
ccampbel@topeka.k12.ks.us

Cheri Barrington
271-8771
cbarring@topeka.k12.ks.us

Ron Browning
232-3938
rbrownin@topeka.k12.ks.us

Tim S. Clothier
266-6356
tclothie@topeka.k12.ks.us

Doug Glenn
266-4228
dglenn@topeka.k12.ks.us

Bruce E. Mallory
272-4651
bmallory@topeka.k12.ks.us

Key Staff

Superintendent: W.L. Sawyer
Associate or Assistant Superintendents: Associate Superintendent of Administrative Services: Dr. Susan Rogers.
Business Office Staff: Mike Jones, general director of fiscal services; Pam Leinwetter, director of budget and grant accounting.
Curriculum & Instruction Staff: Barbara Davis, general director of elementary education; Jeff Litfin, general director of secondary education; Dr. Glennie Buckley, general director of education programs
Other Key Contacts: Dr. Candy Deay-Berridge, general director of special services; Chris Albert, general director of central services and facility planning; Dr. Steve Henry, general director of planning and evaluation; Lynn King, general director of human resources

The District's Accomplishments and Challenges

Accomplishments:

TPS has a proud history of high achieving students. Annually our graduates earn millions of dollars in college scholarships. District staff and students are not strangers to honors. Honors in recent year include the National School Boards Association Magna Award for a reading initiative, a Milken Foundation National Educator, and annually numerous TPS students are recognized as National Merit Scholars. Topeka High Students won national recognition in forensics in June. School Match has given TPS its "What Parents Want Award" for the last several years. TPS is one of only fifteen percent of the nation's public school districts that have been recognized by School Match for meeting the needs of families choosing schools.

Despite a large population of students considered "at-risk" TPS students as a whole have achieved at average statewide achievement levels. Since Kansas is considered a top ten state for student achievement, average performance in Kansas is still quite good. Three district schools have been named national Blue Ribbon Schools by the U.S. Department of Education.

Challenges:

Perhaps the biggest challenge facing TPS and other public schools in Kansas is limited funding. TPS is solely at the mercy of the Kansas Legislature for additional revenue. The local option budget is maximized at 25 percent of the general fund budget, and per pupil funding levels are set annually by the Legislature. The 2003 Legislature added no new dollars to base funding for fiscal year 2004, and that was after an unanticipated cut of $27 per pupil during the last fiscal year. Inflation was 1.2 percent in 2002. While costs increase, our revenue is not keeping up. To fund teacher and other employee salaries and to pay for other fixed costs increases, cuts are being made that impact students.

An example of cost increases is health insurance. In 2004, a 23 percent increase is projected. In the last five years, the premium increase is in excess of 100 percent. Thanks to wise budget planning, TPS had established a health insurance reserve fund. Premium increases will be paid

from that fund, but once used, those funds are gone. District reserve funds are being depleted at an alarming rate, and additional cuts will threaten programs and people.

A growing population of economically disadvantaged students also challenges TPS. Sixty percent are on free or reduced meal status – an indication of their economic background. Test scores suggest that students from low-income families do not achieve as well. This population grows at one to two percent annually in Topeka. The growth of non-English speaking students is even more dramatic. Since 1994, English Language Learners (ELL) has grown nearly 300 percent in the district. At the elementary level the increase is over 300 percent. This has required additional space, teachers, paraprofessionals and budget.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
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3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
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6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
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17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

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

Summary of Total Expenditures By Function
(All Funds)

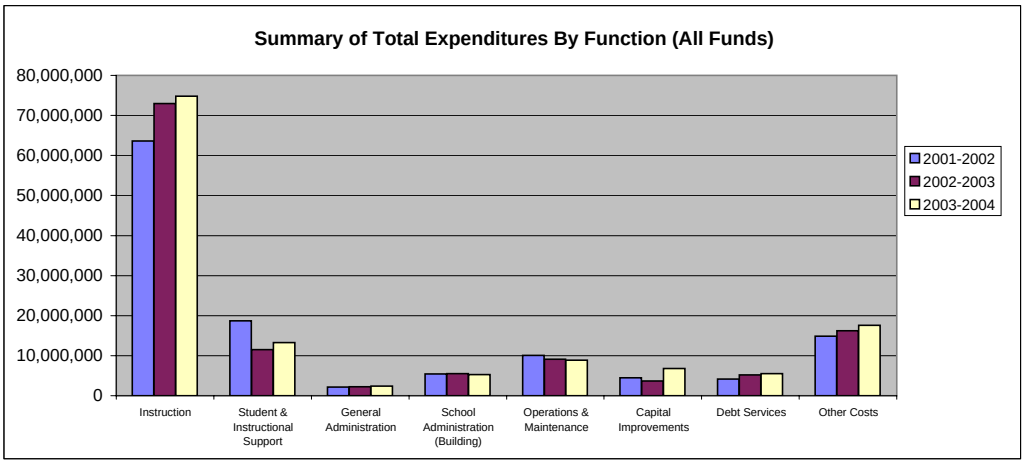
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	63,626,467	52%	72,963,188	58%	15%	74,818,621	56%	3%
Student & Instructional Support	18,710,515	15%	11,521,806	9%	-38%	13,298,481	10%	15%
General Administration	2,196,779	2%	2,276,004	2%	4%	2,394,809	2%	5%
School Administration (Building)	5,427,865	4%	5,529,245	4%	2%	5,286,589	4%	-4%
Operations & Maintenance	10,040,793	8%	9,076,414	7%	-10%	8,876,228	7%	-2%
Capital Improvements	4,473,706	4%	3,673,186	3%	-18%	6,807,716	5%	85%
Debt Services	4,186,433	3%	5,217,218	4%	25%	5,544,613	4%	6%
Other Costs	14,875,661	12%	16,253,656	13%	9%	17,597,172	13%	8%
Total Expenditures	123,538,219	100%	126,510,717	100%	2%	134,624,229	100%	6%

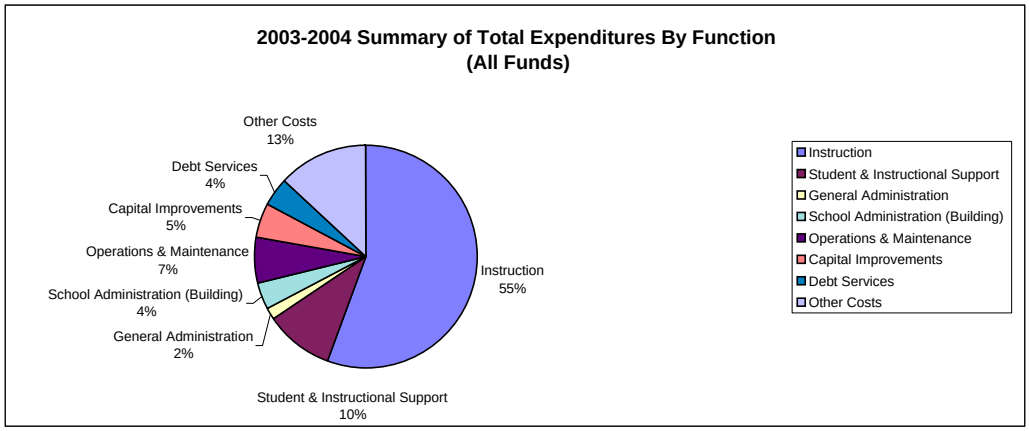
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

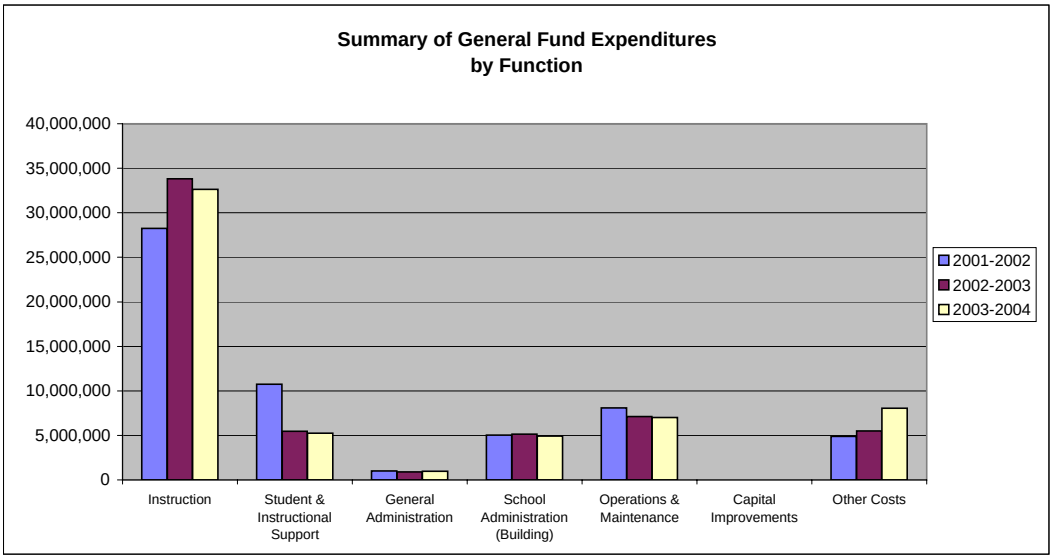


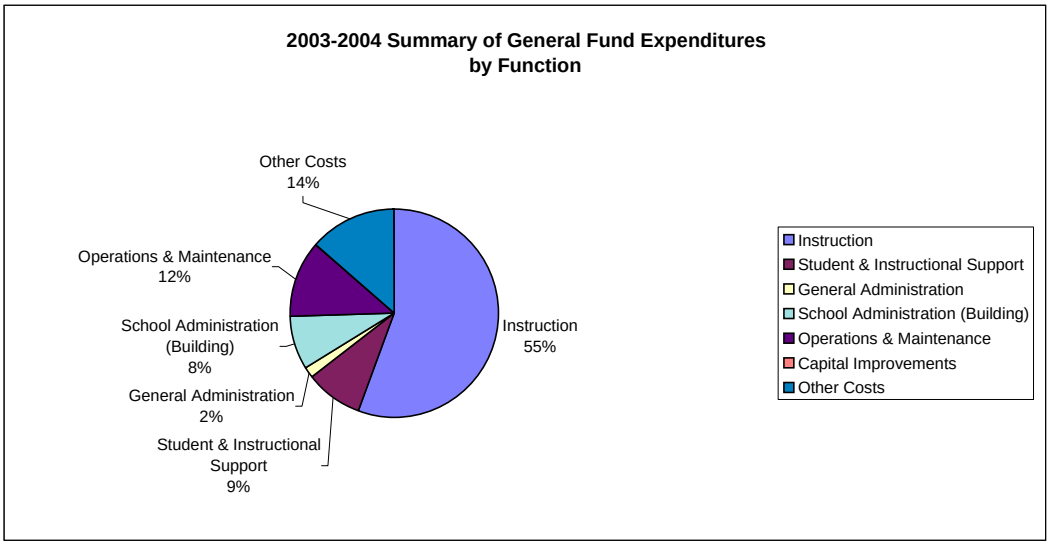


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	28,245,317	49%	33,825,801	58%	20%	32,644,287	55%	-3%
Student & Instructional Support	10,750,733	19%	5,478,377	9%	-49%	5,243,975	9%	-4%
General Administration	1,023,069	2%	880,650	2%	-14%	986,020	2%	12%
School Administration (Building)	5,033,135	9%	5,144,518	9%	2%	4,910,905	8%	-5%
Operations & Maintenance	8,072,698	14%	7,098,256	12%	-12%	7,000,534	12%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	4,886,513	8%	5,484,463	9%	12%	8,037,533	14%	47%
Total Expenditures	58,011,465	100%	57,912,065	100%	0%	58,823,254	100%	2%
Amount per Pupil	$4,221		$4,314		2%	$4,360		1%

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

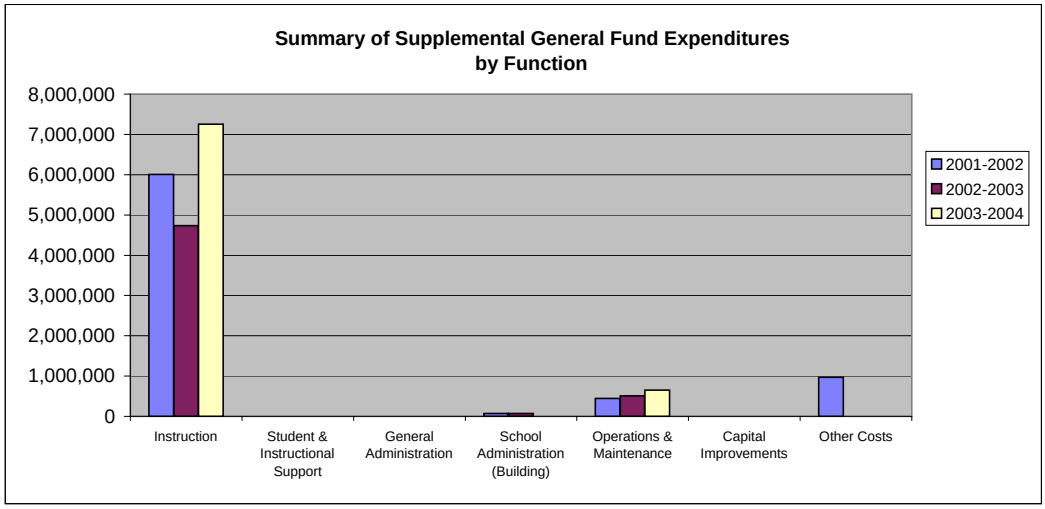


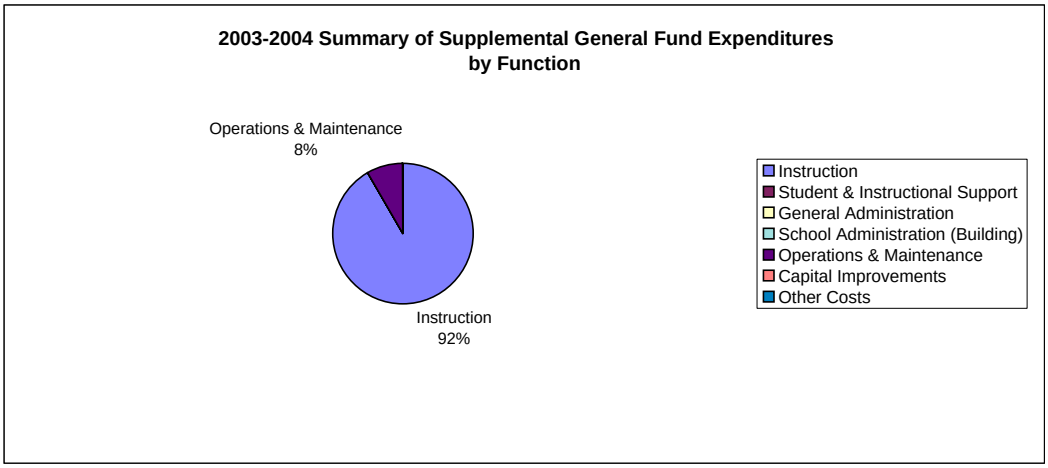


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	6,002,652	80%	4,738,818	89%	-21%	7,257,098	92%	53%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	74,936	1%	68,383	1%	-9%	0	0%	-100%
Operations & Maintenance	443,243	6%	510,328	10%	15%	655,200	8%	28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	965,474	13%	0	0%	-100%	0	0%	0%
Total Expenditures	7,486,305	100%	5,317,529	100%	-29%	7,912,298	100%	49%
Amount per Pupil	$545		$396		-27%	$586		48%

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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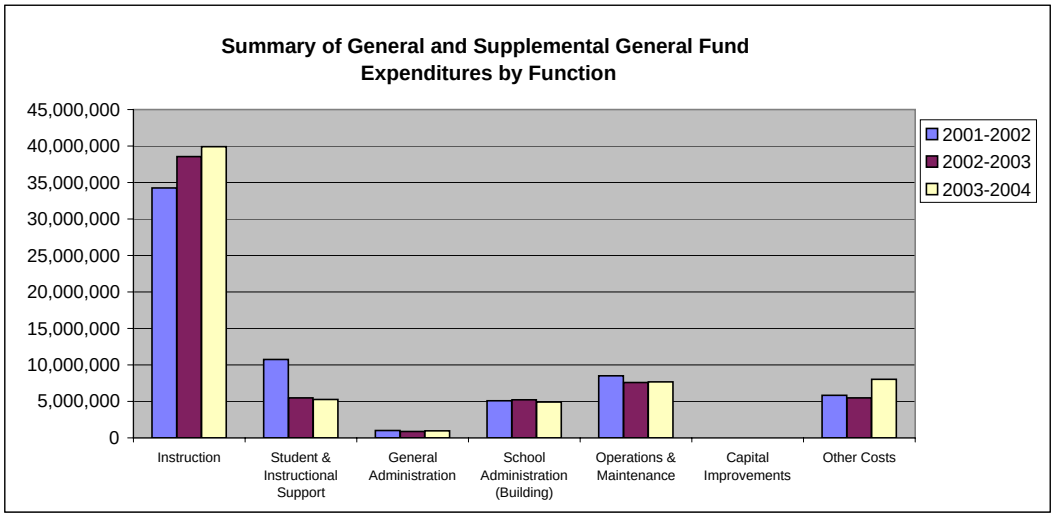
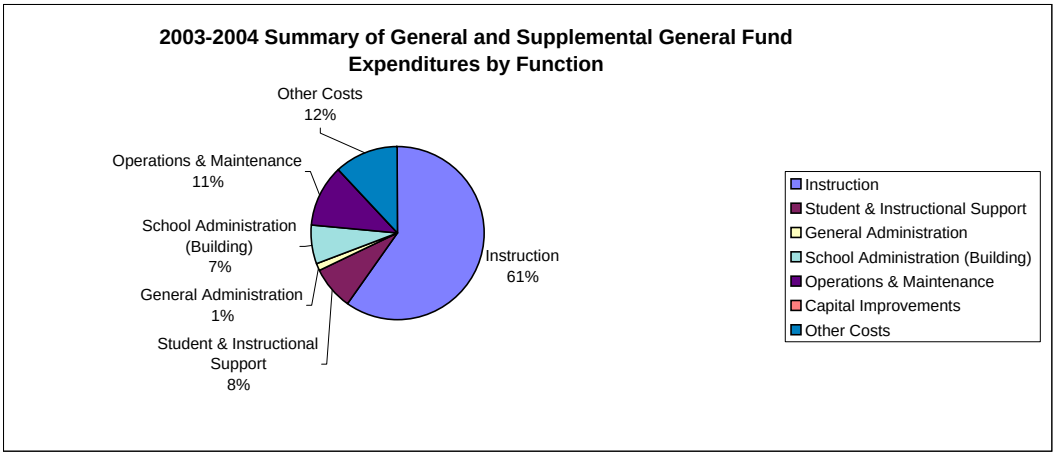
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	34,247,969	52%	38,564,619	61%	13%	39,901,385	60%	3%
Student & Instructional Support	10,750,733	16%	5,478,377	9%	-49%	5,243,975	8%	-4%
General Administration	1,023,069	2%	880,650	1%	-14%	986,020	1%	12%
School Administration (Building)	5,108,071	8%	5,212,901	8%	2%	4,910,905	7%	-6%
Operations & Maintenance	8,515,941	13%	7,608,584	12%	-11%	7,655,734	11%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,851,987	9%	5,484,463	9%	-6%	8,037,533	12%	47%
Total Expenditures	65,497,770	100%	63,229,594	100%	-3%	66,735,552	100%	6%
Amount per Pupil	$4,765		$4,710		-1%	$4,946		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.

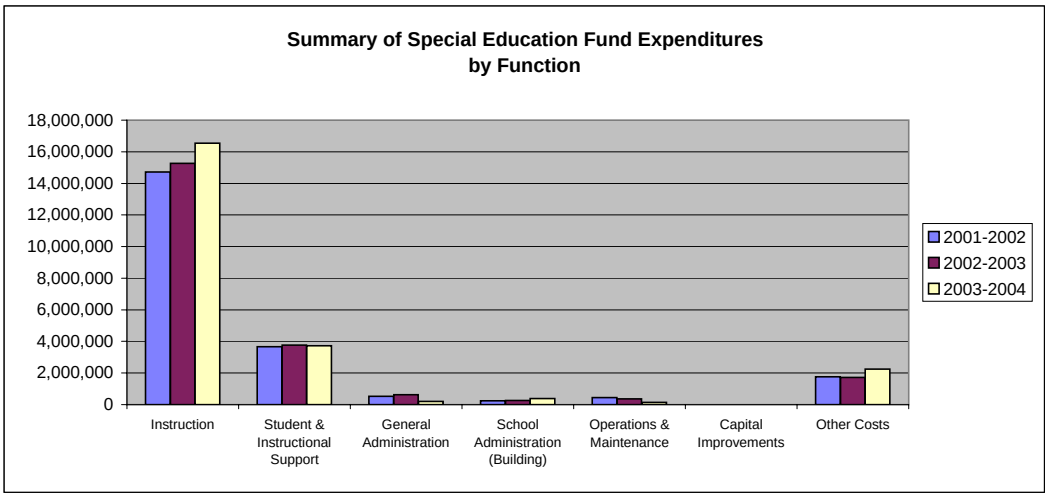


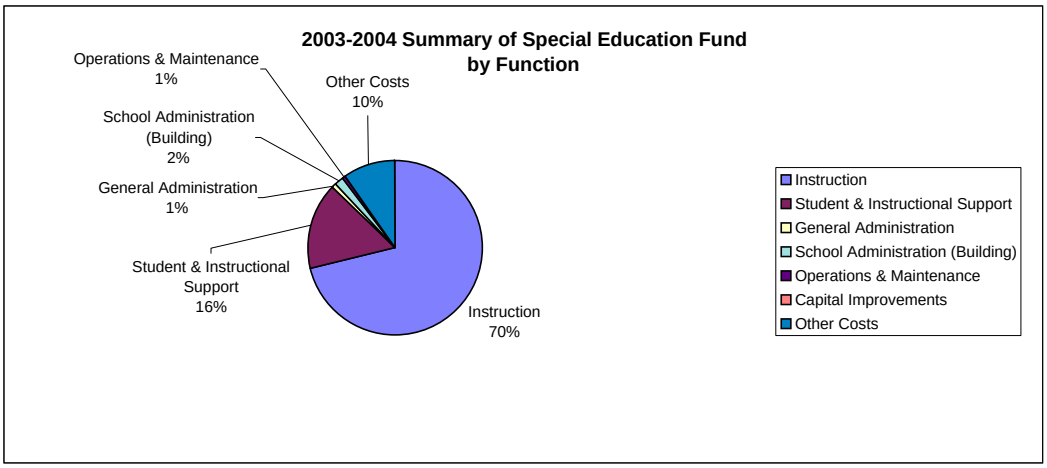


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	14,712,163	69%	15,270,687	69%	4%	16,542,396	71%	8%
Student & Instructional Support	3,663,989	17%	3,767,438	17%	3%	3,727,065	16%	-1%
General Administration	533,070	2%	631,162	3%	18%	211,825	1%	-66%
School Administration (Building)	251,027	1%	271,440	1%	8%	375,684	2%	38%
Operations & Maintenance	440,392	2%	369,987	2%	-16%	150,436	1%	-59%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,760,682	8%	1,721,144	8%	-2%	2,239,236	10%	30%
Total Expenditures	21,361,323	100%	22,031,858	100%	3%	23,246,642	100%	6%
Amount per Pupil	$1,554		$1,641		6%	$1,723		5%

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.)

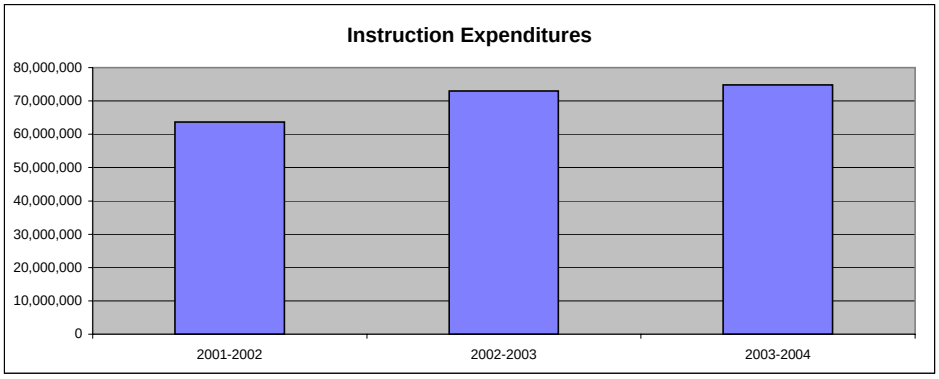


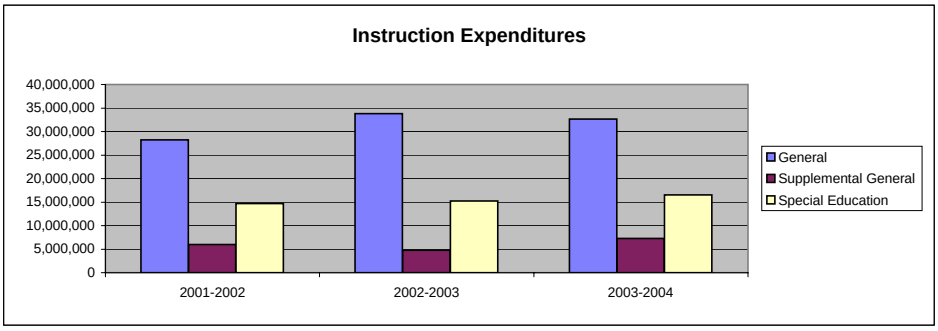


USD# 501

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	28,245,317		33,825,801	20%		32,644,287	-3%
Federal Funds	6,365,635		9,753,428	53%		9,643,528	-1%
Supplemental General	6,002,652		4,738,818	-21%		7,257,098	53%
Bilingual Education	722,206		853,715	18%		961,626	13%
Capital Outlay	1,479,222		2,263,808	53%		1,946,762	-14%
Driver Education	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	98,899		87,231	-12%		355,896	308%
Special Education	14,712,163		15,270,687	4%		16,542,396	8%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	953,466		1,044,498	10%		1,102,756	6%
Gifts/Grants	883,267		71,132	-92%		123,995	74%
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		599,283	0%			
Text Book & Student Material	530,659		746,267	41%			
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	59,993,486		69,254,668	15%		70,578,344	2%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	4,365		5,159	18%		5,231	1%
Adult Education	433,219		477,952	10%		497,592	4%
Adult Supplemental Education	5,628		1,475	-74%		48,393	3181%
Area Vocational School	3,194,134		3,229,093	1%		3,694,292	14%
Special Education Coop	0		0	0%		0	0%
TOTAL	63,626,467		72,963,188	15%		74,818,621	3%





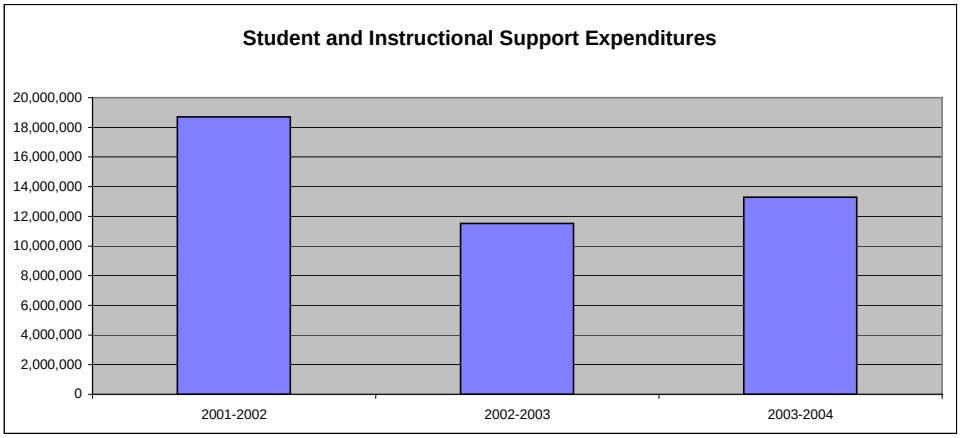
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	10,750,733		5,478,377	-49%		5,243,975	-4%
Federal Funds	1,941,791		213,827	-89%		2,078,626	872%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	25,187		4,058	-84%		0	-100%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	431,008		326,173	-24%		383,156	17%
Parent Education Program	523,376		646,330	23%		836,558	29%
Summer School	11,223		0	-100%		0	0%
Special Education	3,663,989		3,767,438	3%		3,727,065	-1%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	249,066		106,539	-57%		172,102	62%
Gifts/Grants	57,071		0	-100%		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	17,653,444		10,542,742	-40%		12,441,482	18%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	1,284		785	-39%		922	17%
Adult Education	30,998		6,001	-81%		0	-100%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	1,026,073		973,063	-5%		856,999	-12%
Special Education Coop	0		0	0%		0	0%
TOTAL	18,710,515		11,521,806	-38%		13,298,481	15%
Amount per Pupil	$1,429		$877	-39%		$1,007	15%



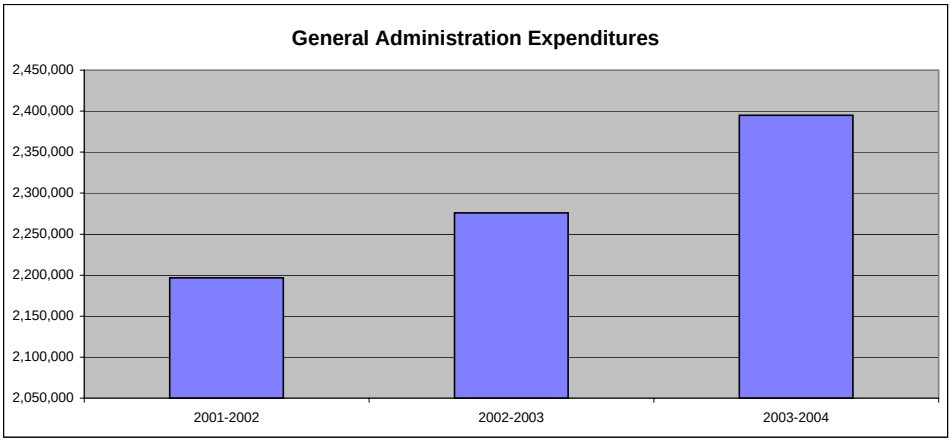
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,023,069		880,650	-14%		986,020	12%
Federal Funds	93,010		7,651	-92%		0	-100%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		111,758	0%		0	-100%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	533,070		631,162	18%		211,825	-66%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		2,462	0%		0	-100%
Special Liability Expense	162,442		226,588	39%		450,000	99%
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	1,811,591		1,860,271	3%		1,647,845	-11%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	132		139	5%		122	-12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	385,188		415,733	0%		746,964	80%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,196,779		2,276,004	4%		2,394,809	5%



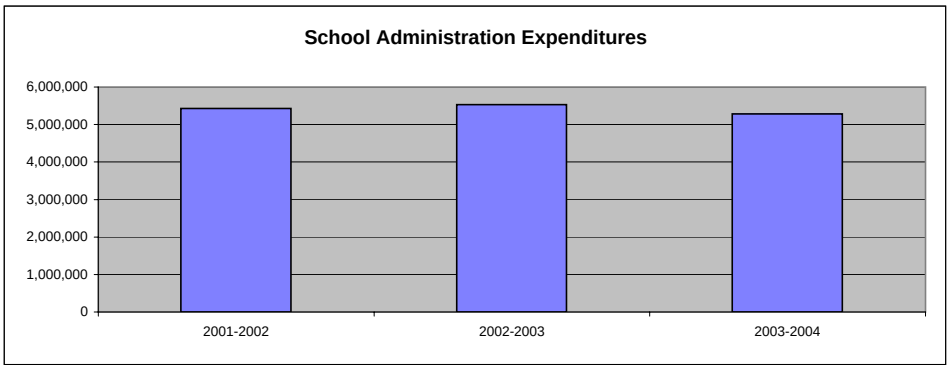
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	5,033,135		5,144,518	2%		4,910,905	-5%
Federal Funds	28,041		0	-100%		0	0%
Supplemental General	74,936		68,383	-9%		0	-100%
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	251,027		271,440	8%		375,684	38%
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	5,387,139		5,484,341	2%		5,286,589	-4%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	392		409	4%		392	-4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	40,726		44,904	10%		0	-100%
Special Education Coop	0		0	0%		0	0%
TOTAL	5,427,865		5,529,245	2%		5,286,589	-4%



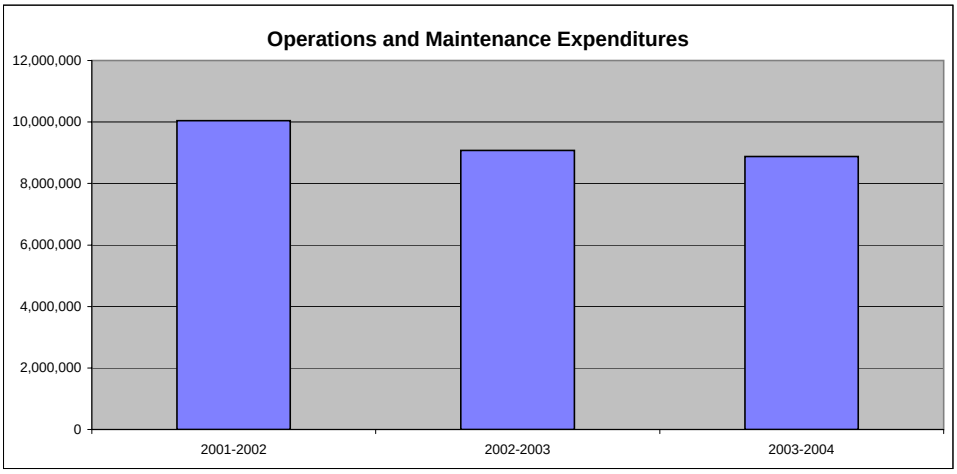
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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	8,072,698		7,098,256	-12%		7,000,534	-1%
Federal Funds	166,352		298,455	79%		0	-100%
Supplemental General	443,243		510,328	15%		655,200	28%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	73,241		11,847	-84%		94,155	695%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	32,578		4,061	-88%		38,096	838%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	440,392		369,987	-16%		150,436	-59%
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	9,228,504		8,292,934	-10%		7,938,421	-4%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	671		618	-8%		588	-5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	812,289		783,480	-4%		937,807	20%
Special Education Coop	0		0	0%		0	0%
TOTAL	10,040,793		9,076,414	-10%		8,876,228	-2%



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

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

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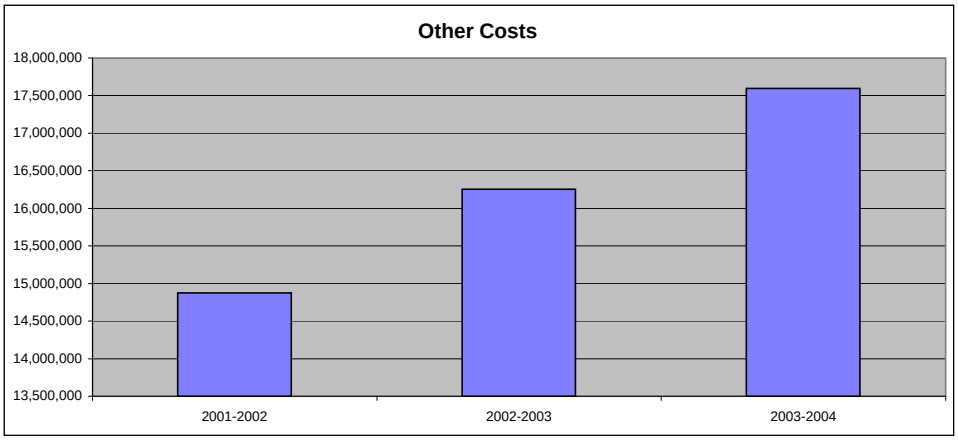
Other Costs
(2500, 2800 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	4,886,513		5,484,463	12%		8,037,533	47%
Federal Funds	343,010		844,289	146%		1,522,670	80%
Supplemental General	965,474		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	125,663		1,466,551	1067%		0	-100%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	4,306,720		4,660,317	8%		5,504,177	18%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,760,682		1,721,144	-2%		2,239,236	30%
Technology Education	0		0	0%			
Transportation	1,978,326		1,949,037	-1%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	351,387		0	-100%		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	14,717,775		16,125,801	10%		17,303,616	7%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	1,071		1,201	12%		1,282	7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	157,886		127,855	-19%		293,556	130%
Special Education Coop	0		0	0%		0	0%
TOTAL	14,875,661		16,253,656	9%		17,597,172	8%



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

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

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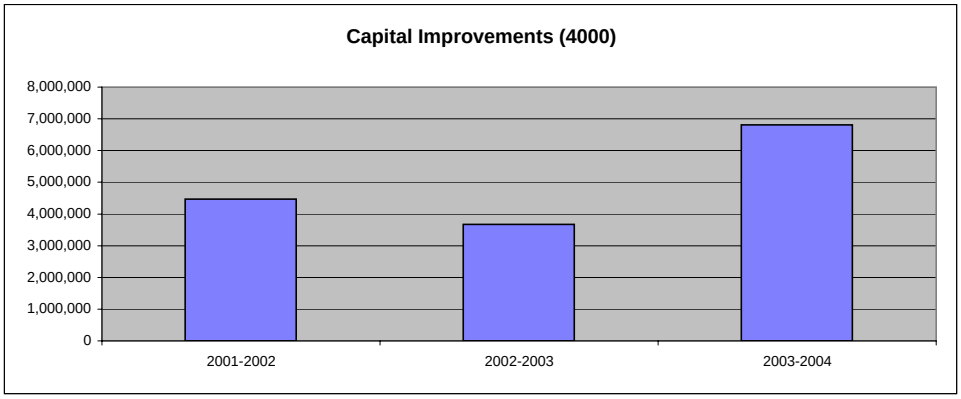
Capital Improvements Expenditures (4000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,368,216		3,673,186	-16%		5,808,098	58%
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%		155,564	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	4,368,216		3,673,186	-16%		5,963,662	62%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	318		274	-14%		442	62%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	105,490		0	-100%		844,054	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	4,473,706		3,673,186	-18%		6,807,716	85%



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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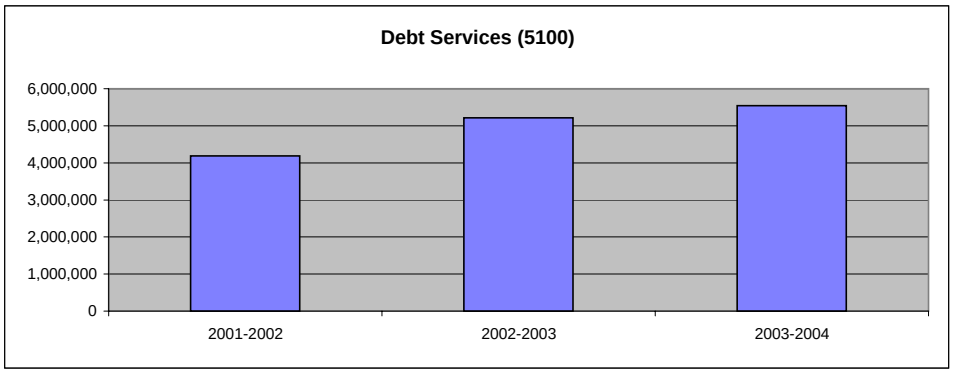
Debt Services Expenditures (5100)

	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	4,186,433		5,217,218	25%		5,544,613	6%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	4,186,433		5,217,218	25%		5,544,613	6%
Enrollment (FTE)*	13,745.0		13,425.0	-2%		13,493.0	1%
Amount per Pupil	305		389	28%		411	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	4,186,433		5,217,218	25%		5,544,613	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.

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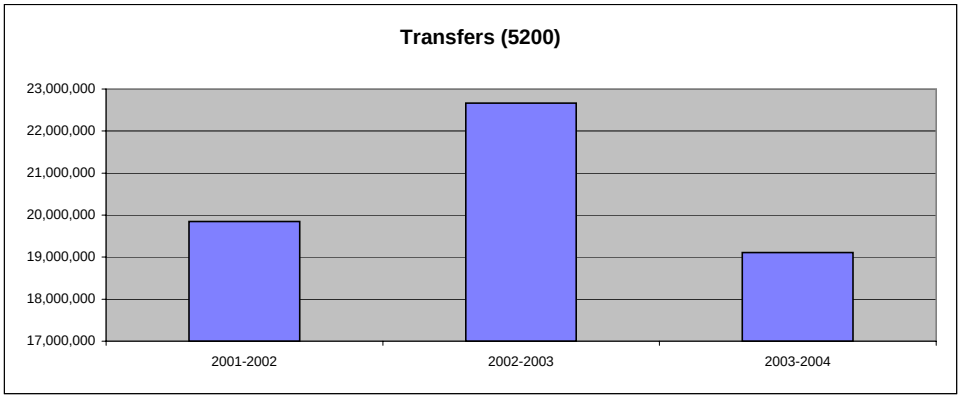
Transfers (5200)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	10,330,454	10,875,481	5%	9,853,160	-9%
Federal Funds	0	0	0%	0	0%
Supplemental General	9,517,508	11,789,670	24%	9,256,806	-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	19,847,962	22,665,151	14%	19,109,966	-16%
Enrollment (FTE)*	13,745.0	13,425.0	-2%	13,493.0	1%
Amount per Pupil	1,444	1,688	17%	1,416	-16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	19,847,962	22,665,151	14%	19,109,966	-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.

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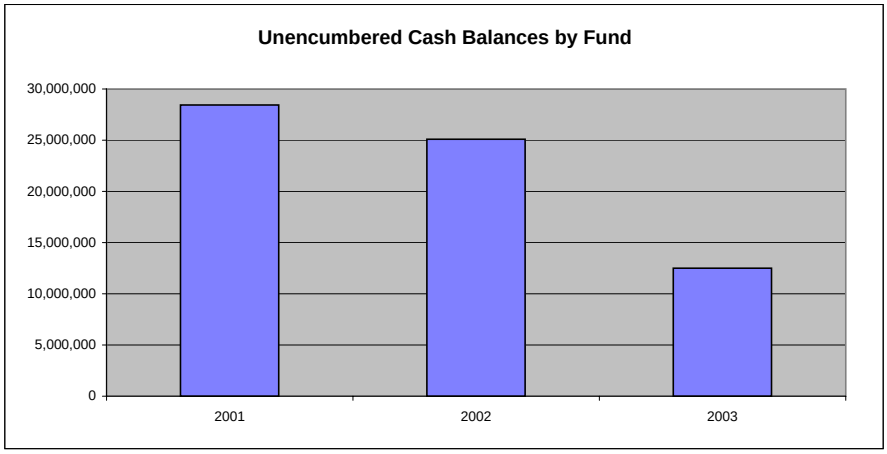
USD# 501

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	0	5,571	94
Federal Funds	-452,680	-15,853	813,056
Supplemental General	0	245,937	146,371
Bilingual Education	0	0	0
Capital Outlay	7,049,766	6,087,405	2,867,909
Driver Training	0	0	0
Extraordinary School Program	0	0	0
Food Service	1,847,565	1,827,863	2,007,732
Professional Development	109,593	59,926	27,743
Parent Education Program	589	21,526	23,143
Summer School	71,383	122,838	177,495
Special Education	5,595,136	2,819,952	2,345,179
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	511,723	7,901	13,995
Special Liability	493,548	472,155	405,759
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	4,325,492	4,725,539	
Contingency Reserve	2,319,977	2,720,610	
Text Book & Student Material	306,515	626,180	
Bond & Interest 1	1,907,678	1,185,430	2,971
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	153,237	153,237	155,564
Temporary Note	0	0	0
SUBTOTAL	24,239,522	21,066,217	8,987,011
Enrollment (FTE)*	13,745.0	13,425.0	13,493.0
Amount per Pupil	1,764	1,569	666
Adult Education	381,507	228,865	61,517
Adult Supplemental Education	42,666	49,868	48,393
Area Vocational School	3,775,697	3,754,062	3,399,334
Special Education Coop	0	0	0
TOTAL	28,439,392	25,099,012	12,496,255



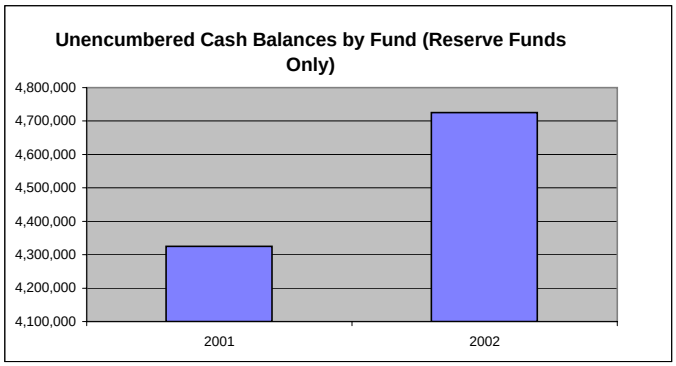
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	4,325,492	4,725,539
TOTAL OTHER	4,325,492	4,725,539
Amount per Pupil	$315	$352

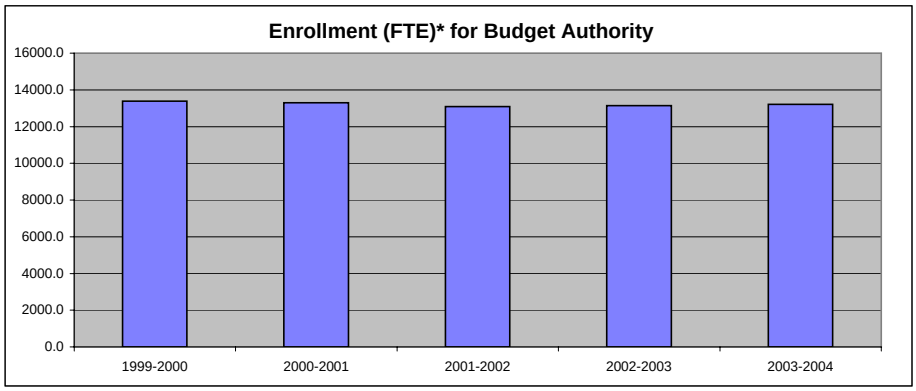


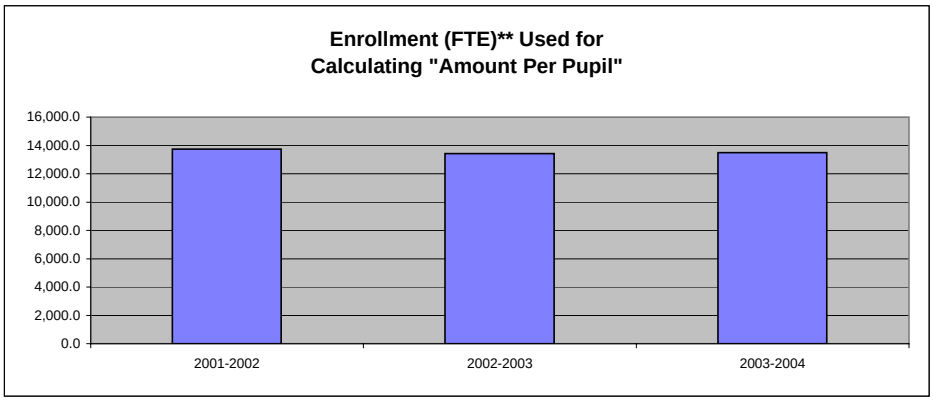
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

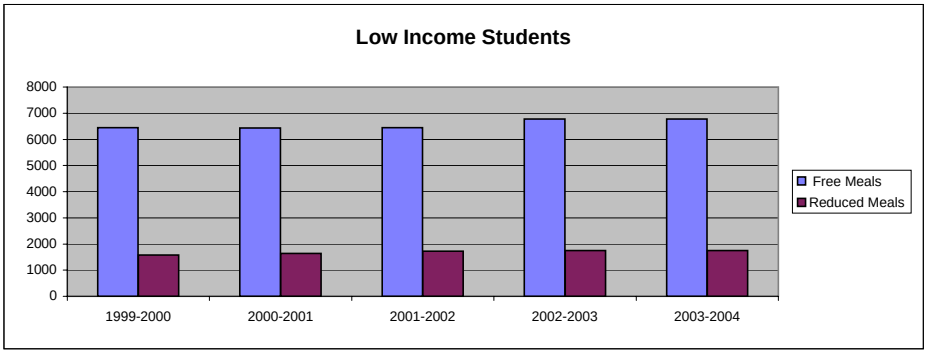
USD# 501

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)*	13,381.1	13,303.4	-1%	13,097.6	-2%	13,142.1	0%	13,210.0	1%
Enrollment (FTE)**	N/A	N/A		13,745.0		13,425.0	-2%	13,493.0	1%
Number of Students - Free Meals	6,444	6,438	0%	6,443	0%	6,774	5%	6,780	0%
Number of Students - Reduced Meals	1,584	1,635	3%	1,721	5%	1,753	2%	1,750	0%





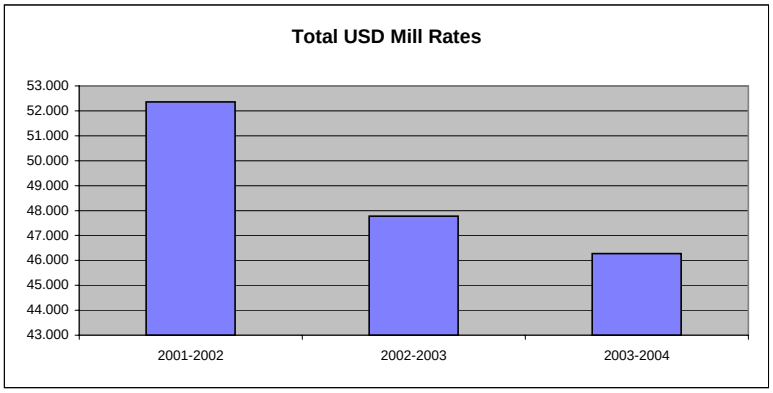


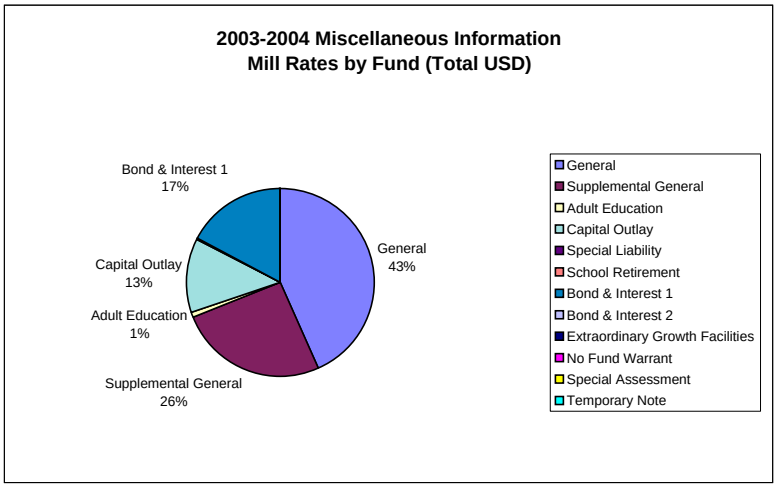
*FTE for state aid and budget authority purposes for general fund.

** 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	23.992	16.128	11.901
Adult Education	0.151	0.202	0.329
Capital Outlay	5.026	6.000	6.000
Special Liability	0.015	0.299	0.082
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.178	5.140	7.966
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	**52.362**	**47.769**	**46.278**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





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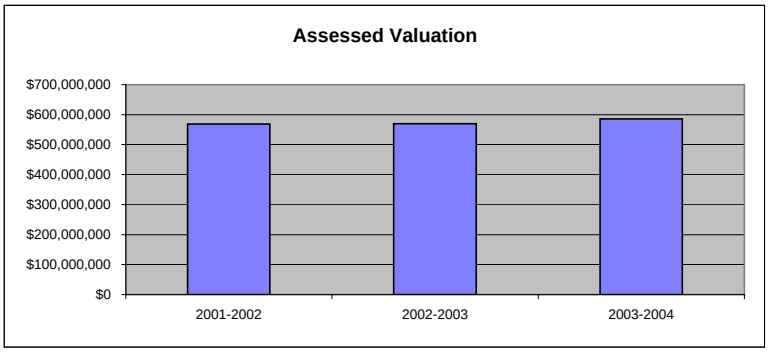
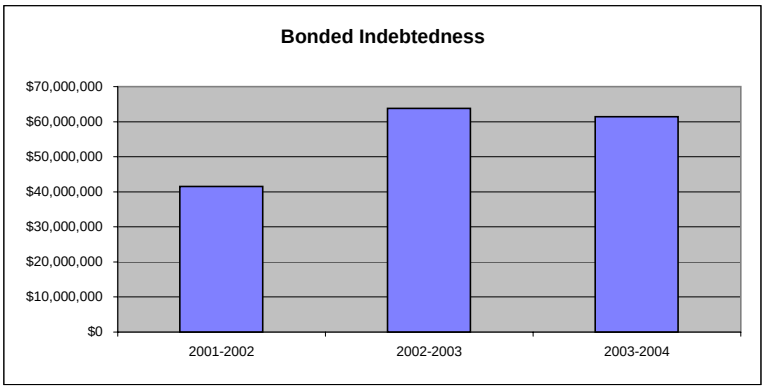
Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$568,813,403	$569,974,077	$585,930,246
Bonded Indebtedness	$41,480,000	$63,770,000	$61,400,000