Budget Profile
2003-2004

Cherryvale Unified School District #447

Order of Contents

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

2003-2004 Budget General Information
USD #: 447

Introduction

In general, Cherryvale students receive a valuable and quality educational experience. Improved test scores, caring qualified staff, supportive community and quality extra and co-curricular programs testify to this. However a declining enrollment trend over the past several years and depressed economic conditions create a challenging atmosphere for the school system. In light of the economics, personnel have attempted, with some success, to enhance educational opportunities and increase student performance in most areas of focus in spite of a dip in General Operating revenues of $185,459. The Accelerated Tax Payment Law has also presented some challenges in stabilizing the mill rate over the next two years.

Board Members

Lance Carter (Board President)
Tina Cunningham (Board Vice-President)
John Blaes
Marilyn Flanders
Michelle Loganbill
William Toothman
Sharon Wadman

Key Staff

Superintendent: Randy Wagoner
Business Office Staff/Board Clerk: Karen Conner
Board Treasurer: Phyllis Blake

The District's Accomplishments and Challenges

Accomplishments: *Improved Kansas State Assessment scores in all areas in the lower grades.*
Increased opportunities for non-traditional students
Increased awareness and integration of technology

Challenges: *Meeting "No Child Left Behind" requirements with no additional funding*
Declining enrollment
Rising cost of health care and other expenses
Improving Kansas Assessment Math scores

Supplemental Information for the Following Tables

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

   As the main purpose of the school system is to provide for the education of all students, the largest portion of our expenditures will obviously be in the area of instruction. Due to decreases in other areas, we were able to purchase additional curriculum and technology out of FY03, which increased the instructional costs. Maintaining facilities, which includes costs for utilities, is the next largest area of expense. This chart shows the total expenses by category for the district.

2. Summary of General Fund Expenditures by Function

   A reduction in staff for the 2002-2003 school year resulted in a reduction in instructional salaries, which are paid directly out of general fund. With the purchase of supplies and materials for instruction and other line items out of the 2002-2003 budget year, it is possible to reduce instructional expenditures for the upcoming year. Over the past two years, we have reduced student and instructional support staff by eliminating aide positions and reducing some full time positions to half-time positions, resulting in a reduction of expenditures/budget authority in this area.

3. Summary of Supplemental General Fund Expenditures by Function

   The total budgetary authority will increase approximately $46,000 from 02-03 fiscal year to budget year 03-04. Because we were able to purchase additional curriculum and technology out of the 02-03 budget, we anticipate a decrease in instructional costs for the 03-04 budget year. The increase in general administration costs is due to moving expenditures from general fund to supplemental general. We have increased the budget for operations and maintenance due to anticipated increases in utility costs.

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

   These changes may be explained by Items 2 and 3 above.

5. Summary of Special Education Fund by Function

   This remains very similar to last years budget which increased drastically due to the way the state distributes special education aid through the district instead of directly to the special education provider or cooperative as in years past.

6. Instruction Expenditures (1000)

   The largest increase in this category appears in line two (Federal Funds) due to grant and title funds being received by the district.

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

   A decrease in state funding has required a decrease in spending in various areas. Purchases for instruction have been made from previous year's funds in order to not jeopardize the programs and services offered.

8. General Administration Expenditures (2300)

   The addition of a new district office position a year ago (curriculum director) we see an increase in this category. The decrease was and will continue to be realized although in the building level administration item that follows..

9. School Administration Expenditures (2400)

   See above notation

10. Operations and Maintenance Expenditures (2600)

    Although this item is fairly constant from previous budgets we will see an increase due to cost of materials and maintenance of buildings.

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

    The new transportation contract with Durham Services has a built in annual cost increase that has affected this section. In addition the cost of food has elevated the lunch and breakfast costs.

12. Capital Improvements (4000)

    Although a large increase is noted in budgetary authority in Capital Outlay there are no plans at this time to expend it. Budgetary authority is necessary in case it is used for building or capital expenses.

13. Debt Services (5000)

    This item remains fairly constant with years past.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

    A large transfer of funds was achieved last year that boosted the contingency reserve fund substantially. With an additional transfer of $20,000 this past year we are currently at about our 4% of the general fund maximum allowed by state statute.

15. Reserve Funds Unencumbered Cash Balance

16. Other Information – FTE

    Enrollment continues to decline but the trend appears to be leveling off and hopefully will begin to climb in the years to come.

17. Miscellaneous Information Mill Rates by Fund

    It is hoped that the accelerated tax payment legislation allows our district to maintain a level or somewhat level mill rate over the next two years. 03-04 levels remain fairly constant with a .8 mill increase, with the 04-05 expected to rise slightly. Therefore these efforts will hopefully stabilize the mill rate over the next two years.

18. Other Information – Assessed Valuation and Bonded Indebtedness

The assessed valuation of properties continue to decline. This past years assessed valuation dropped by $373,543.00.

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)

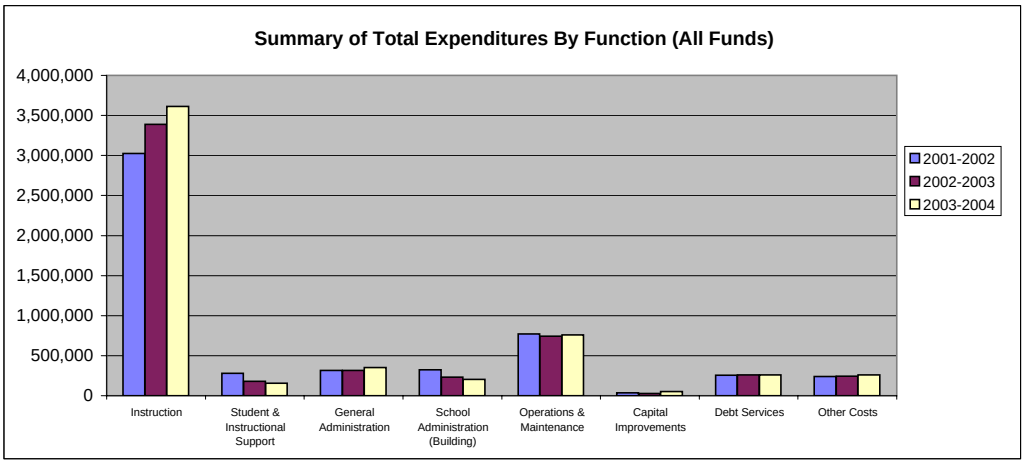
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,025,619	58%	3,386,923	63%	12%	3,613,190	64%	7%
Student & Instructional Support	279,965	5%	179,342	3%	-36%	155,053	3%	-14%
General Administration	314,336	6%	317,207	6%	1%	350,042	6%	10%
School Administration (Building)	322,417	6%	232,080	4%	-28%	203,640	4%	-12%
Operations & Maintenance	771,095	15%	742,238	14%	-4%	758,307	13%	2%
Capital Improvements	34,131	1%	28,563	1%	-16%	52,000	1%	82%
Debt Services	254,100	5%	258,052	5%	2%	261,638	5%	1%
Other Costs	240,370	5%	243,213	5%	1%	258,803	5%	6%
Total Expenditures	5,242,033	100%	5,387,618	100%	3%	5,652,673	100%	5%

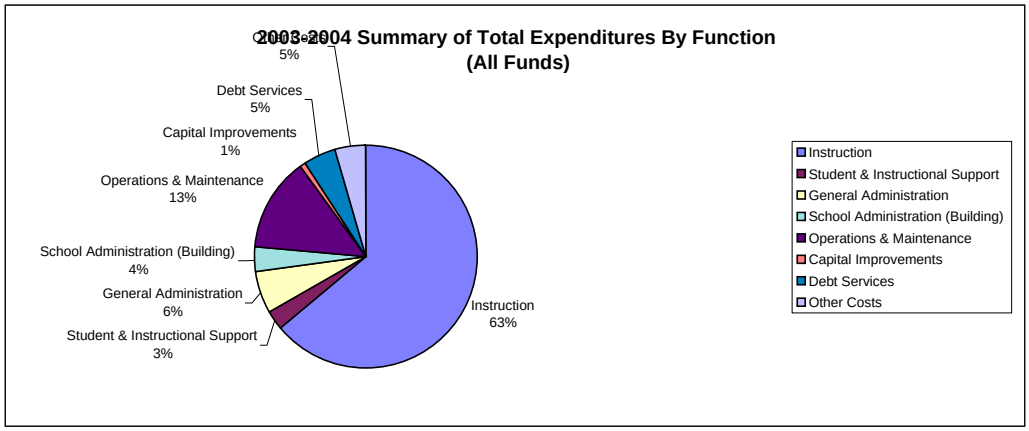
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

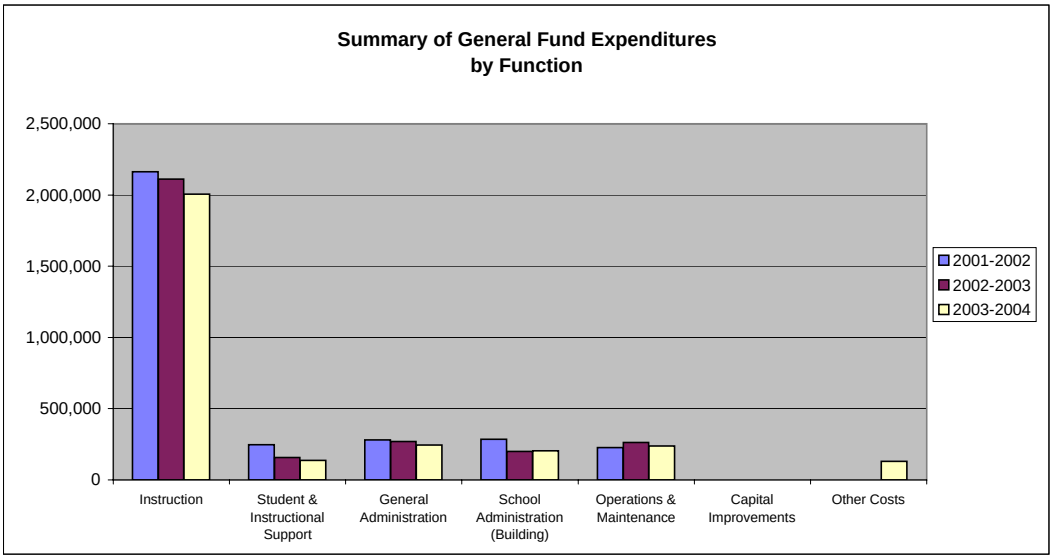


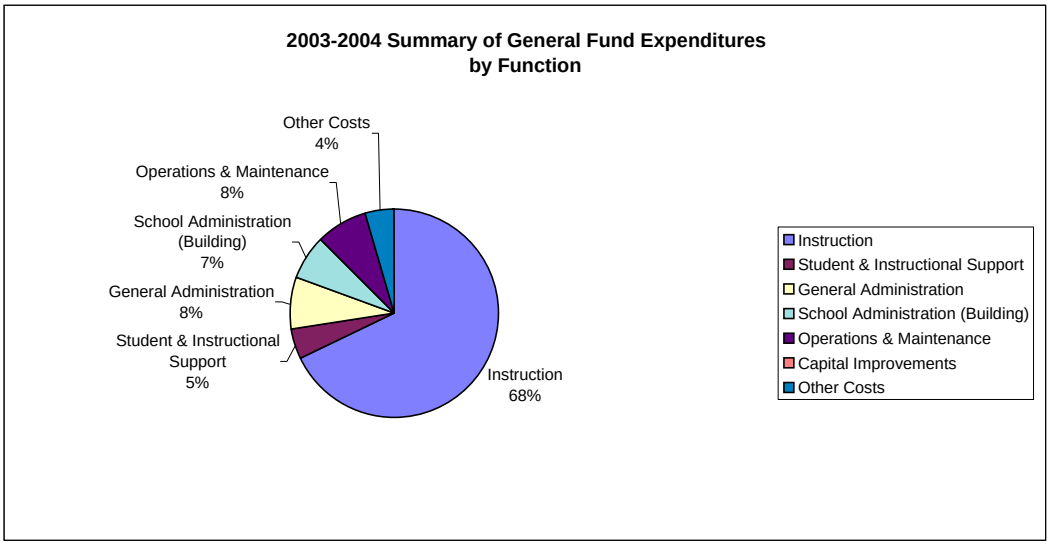


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,162,256	68%	2,111,424	70%	-2%	2,006,478	68%	-5%
Student & Instructional Support	247,575	8%	157,992	5%	-36%	136,064	5%	-14%
General Administration	279,692	9%	270,552	9%	-3%	244,180	8%	-10%
School Administration (Building)	285,887	9%	199,786	7%	-30%	203,640	7%	2%
Operations & Maintenance	227,684	7%	263,003	9%	16%	239,152	8%	-9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	131,228	4%	0%
Total Expenditures	3,203,094	100%	3,002,757	100%	-6%	2,960,742	100%	-1%
Amount per Pupil	$5,330		$5,155		-3%	$5,149		0%

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

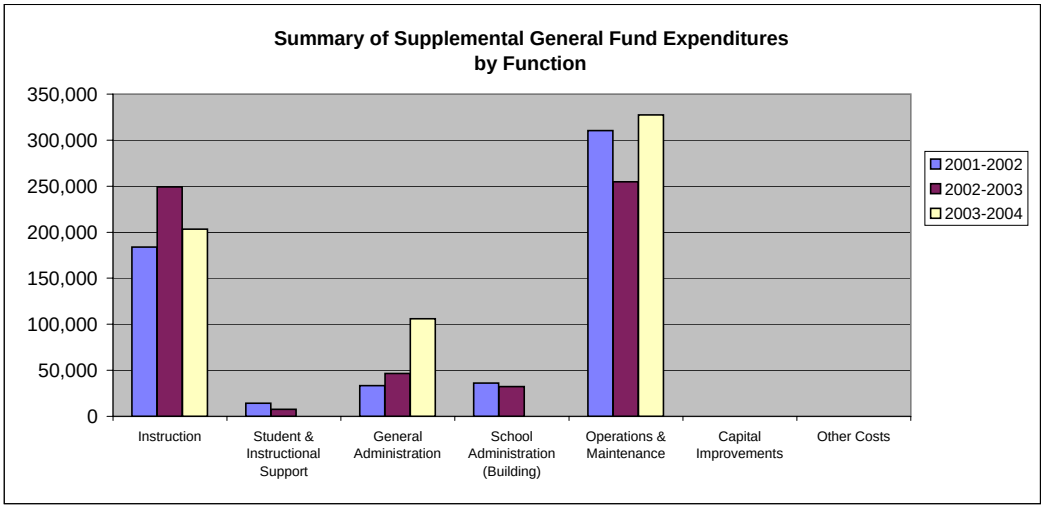


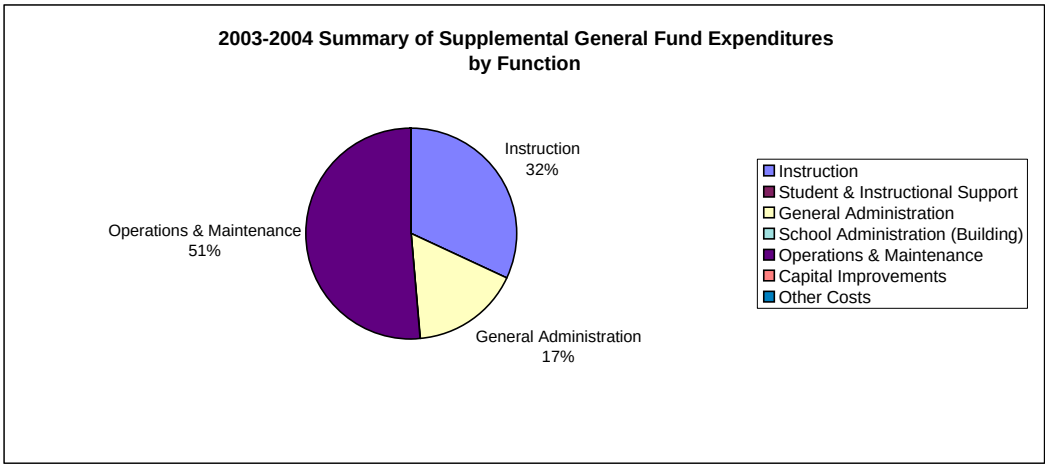


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	183,862	32%	249,074	42%	35%	203,500	32%	-18%
Student & Instructional Support	14,209	2%	7,729	1%	-46%	0	0%	-100%
General Administration	33,323	6%	46,655	8%	40%	105,862	17%	127%
School Administration (Building)	36,181	6%	32,294	5%	-11%	0	0%	-100%
Operations & Maintenance	310,440	54%	254,762	43%	-18%	327,276	51%	28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	578,015	100%	590,514	100%	2%	636,638	100%	8%
Amount per Pupil	$962		$1,014		5%	$1,107		9%

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



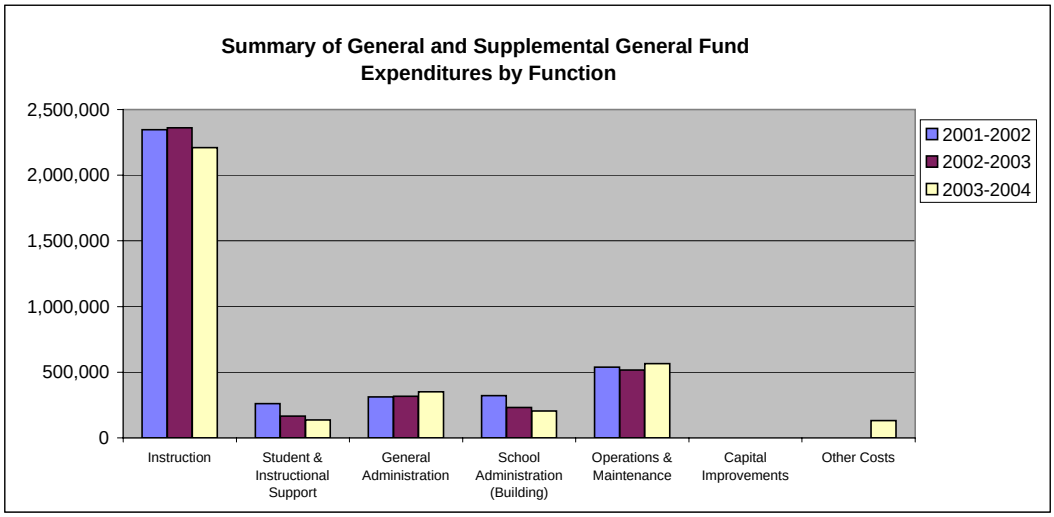


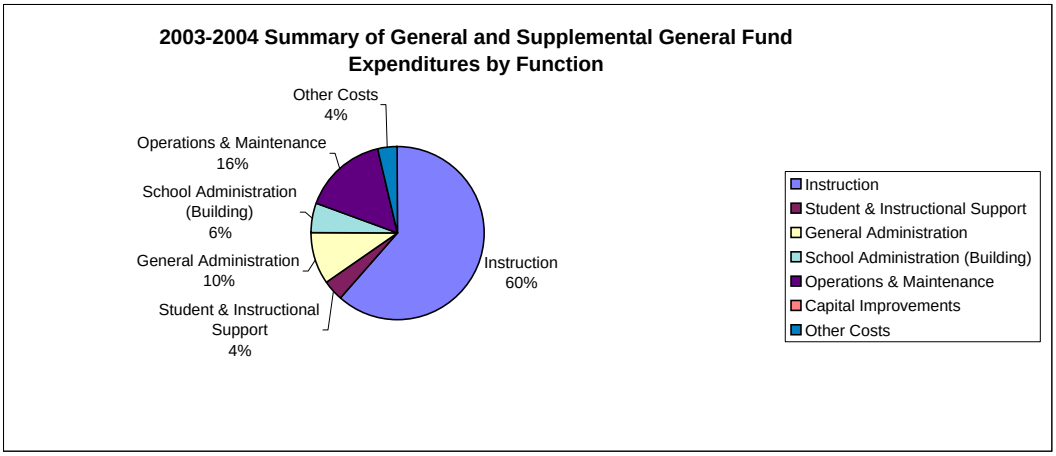
USD# 447

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	2,346,118	62%	2,360,498	66%	1%	2,209,978	61%	-6%
Student & Instructional Support	261,784	7%	165,721	5%	-37%	136,064	4%	-18%
General Administration	313,015	8%	317,207	9%	1%	350,042	10%	10%
School Administration (Building)	322,068	9%	232,080	6%	-28%	203,640	6%	-12%
Operations & Maintenance	538,124	14%	517,765	14%	-4%	566,428	16%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	131,228	4%	0%
Total Expenditures	3,781,109	100%	3,593,271	100%	-5%	3,597,380	100%	0%
Amount per Pupil	$6,291		$6,169		-2%	$6,256		1%

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.

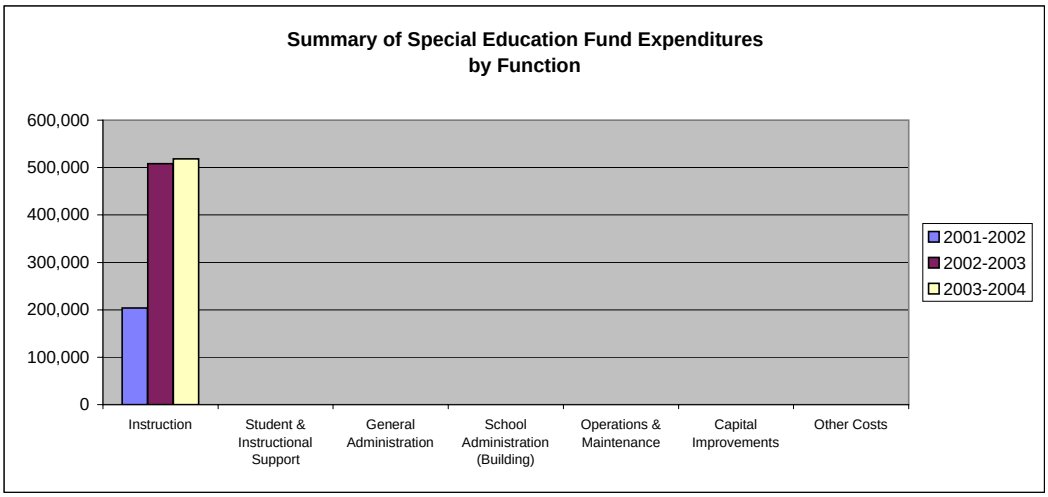


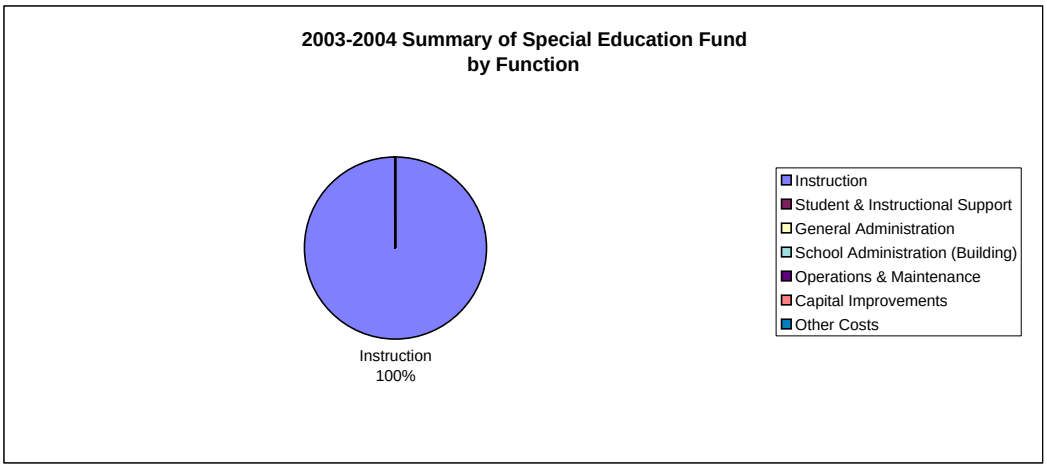


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	203,521	100%	508,024	100%	150%	518,135	100%	2%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	203,521	100%	508,024	100%	150%	518,135	100%	2%
Amount per Pupil	$339		$872		158%	$901		3%

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.)

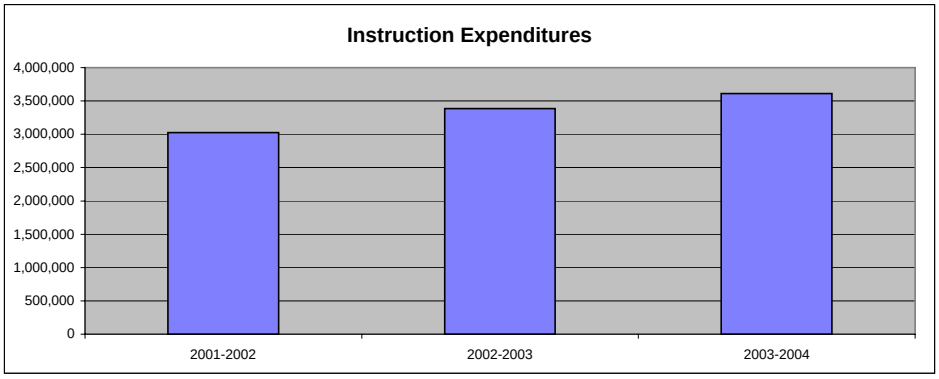


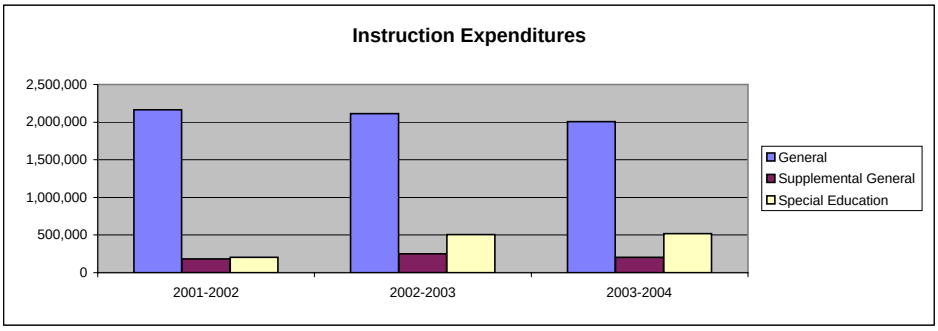


USD# 447

Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	2,162,256	2,111,424	-2%	2,006,478	-5%
Federal Funds	267,322	303,694	14%	412,447	36%
Supplemental General	183,862	249,074	35%	203,500	-18%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	28,496	0	-100%	250,000	0%
Driver Education	6,600	8,456	28%	10,875	29%
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	203,521	508,024	150%	518,135	2%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	164,635	184,581	12%	200,555	9%
Gifts/Grants	8,011	8,822	10%	11,200	27%
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	916	12,848	1303%		
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	3,025,619	3,386,923	12%	3,613,190	7%
Enrollment (FTE)*	601.0	582.5	-3%	575.0	-1%
Amount per Pupil	5,034	5,814	15%	6,284	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,025,619	3,386,923	12%	3,613,190	7%





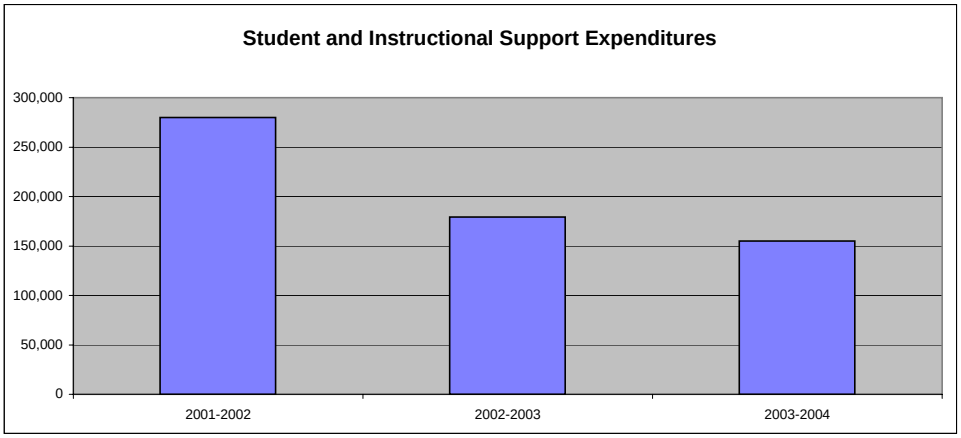
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	247,575		157,992	-36%		136,064	-14%
Federal Funds	0		0	0%		0	0%
Supplemental General	14,209		7,729	-46%		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	18,181		13,521	-26%		18,989	40%
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		100	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	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	279,965		179,342	-36%		155,053	-14%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	466		308	-34%		270	-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	279,965		179,342	-36%		155,053	-14%
Amount per Pupil	$486		$324	-33%		$282	-13%



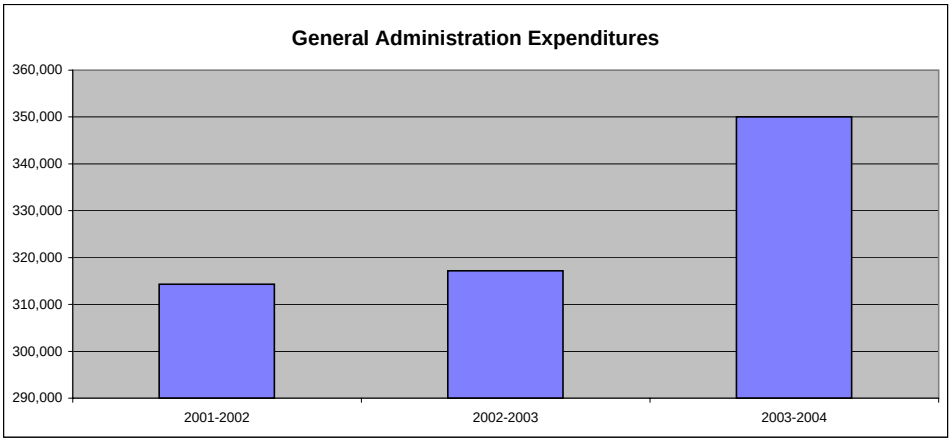
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	279,692		270,552	-3%		244,180	-10%
Federal Funds	0		0	0%		0	0%
Supplemental General	33,323		46,655	40%		105,862	127%
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	1,321		0	-100%		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	314,336		317,207	1%		350,042	10%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	523		545	4%		609	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	314,336		317,207	1%		350,042	10%



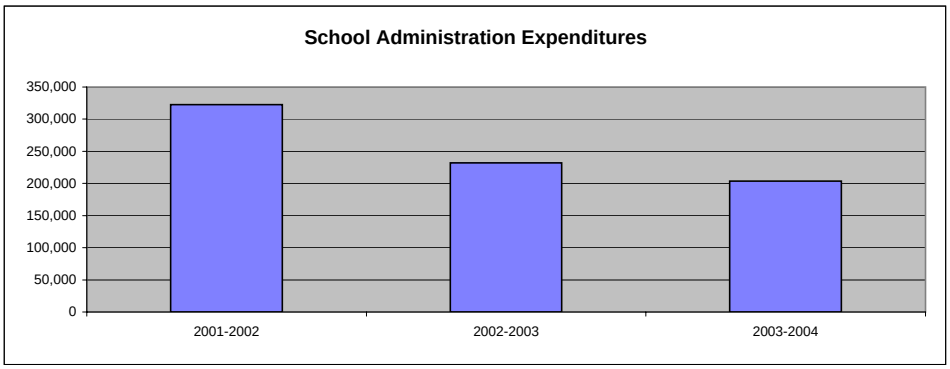
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	285,887		199,786	-30%		203,640	2%
Federal Funds	349		0	-100%		0	0%
Supplemental General	36,181		32,294	-11%		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	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	322,417		232,080	-28%		203,640	-12%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	536		398	-26%		354	-11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	322,417		232,080	-28%		203,640	-12%



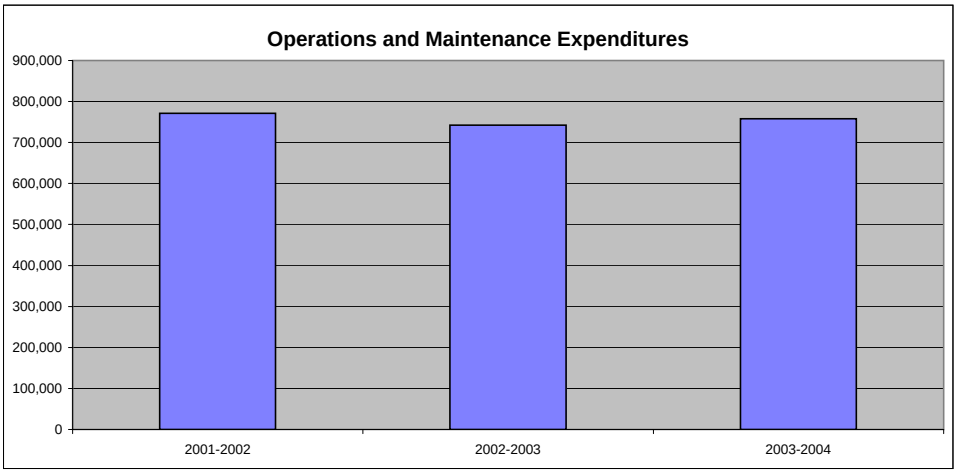
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	227,684		263,003	16%		239,152	-9%
Federal Funds	46,125		52,708	14%		167	-100%
Supplemental General	310,440		254,762	-18%		327,276	28%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	312		386	24%		800	107%
Extraordinary School Program	0		0	0%		0	0%
Food Service	183,837		171,379	-7%		190,912	11%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	2,697		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	771,095		742,238	-4%		758,307	2%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	1,283		1,274	-1%		1,319	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	771,095		742,238	-4%		758,307	2%



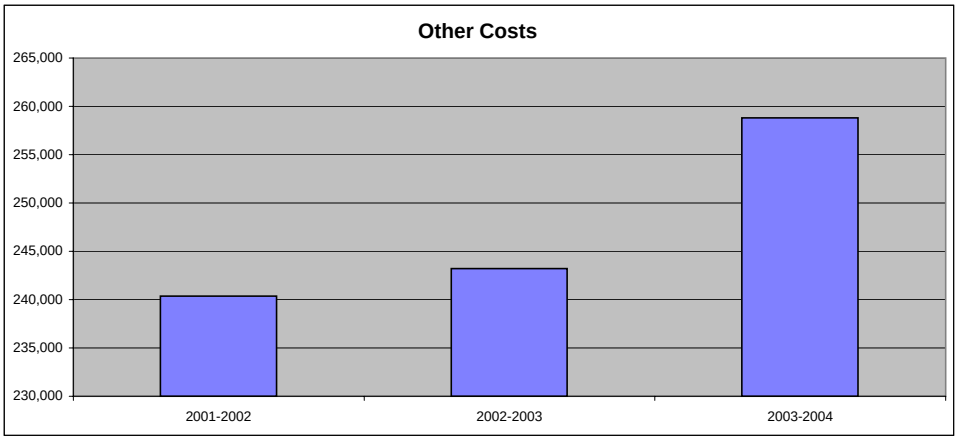
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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%		131,228	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	120,941		118,737	-2%		126,500	7%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0		0	0%			
Transportation	119,429		123,592	3%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		884	0%		1,075	22%
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	240,370		243,213	1%		258,803	6%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	400		418	4%		450	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	240,370		243,213	1%		258,803	6%



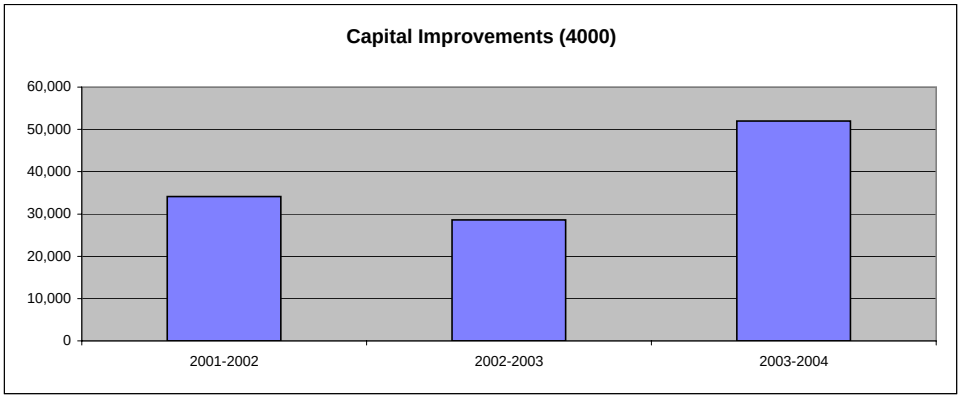
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	34,131		28,563	-16%		52,000	82%
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	34,131		28,563	-16%		52,000	82%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	57		49	-14%		90	84%
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	34,131		28,563	-16%		52,000	82%



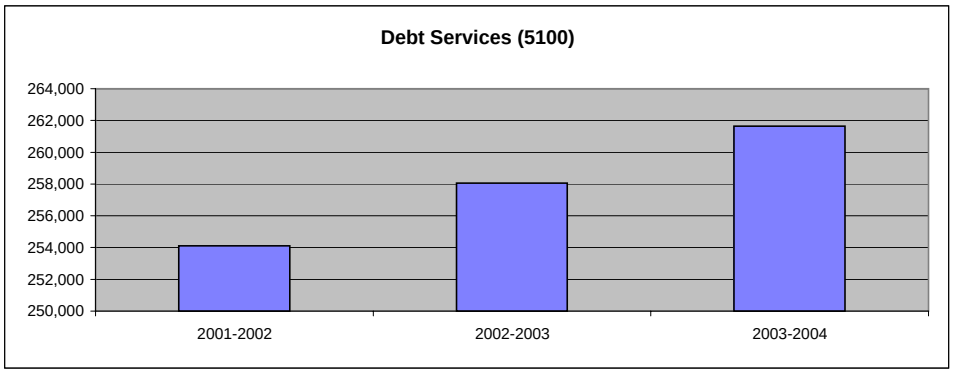
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	254,100		258,052	2%		261,638	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	254,100		258,052	2%		261,638	1%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	423		443	5%		455	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	254,100		258,052	2%		261,638	1%



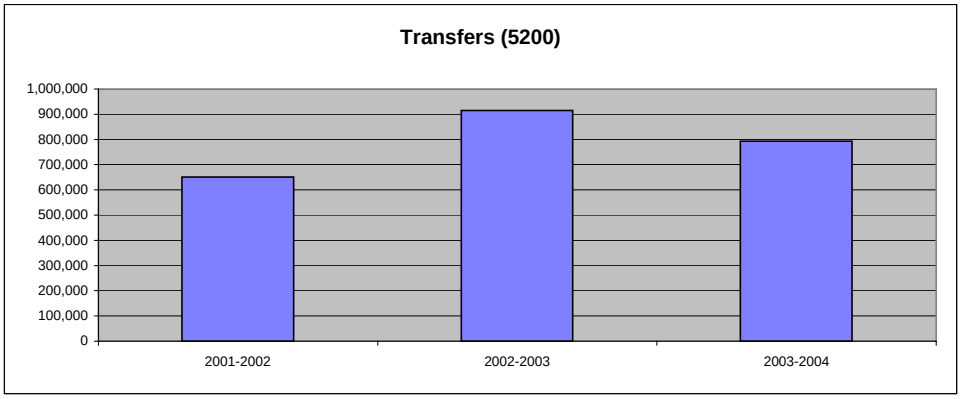
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	650,849		914,360	40%		770,916	-16%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		22,000	0%
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	650,849		914,360	40%		792,916	-13%
Enrollment (FTE)*	601.0		582.5	-3%		575.0	-1%
Amount per Pupil	1,083		1,570	45%		1,379	-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	650,849		914,360	40%		792,916	-13%



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

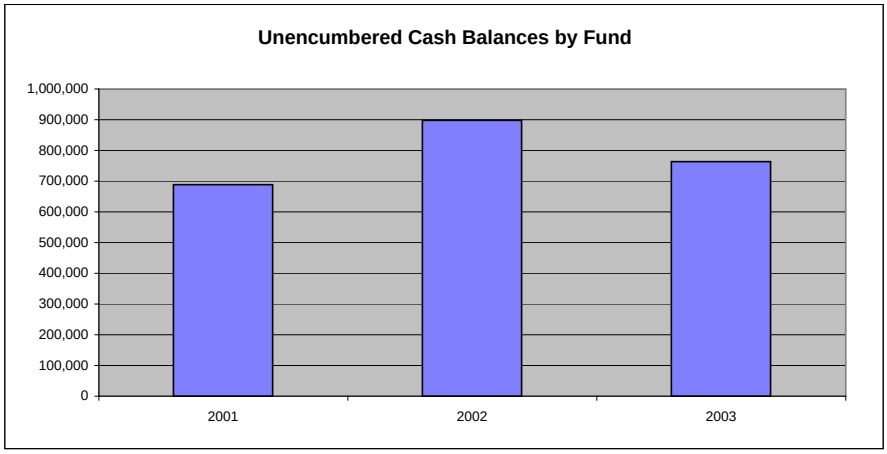
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 447

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	99	89	183
Federal Funds	6,955	70,358	8,419
Supplemental General	1,434	14,459	15,612
Bilingual Education	0	0	0
Capital Outlay	384,160	410,629	430,901
Driver Training	10,024	11,934	6,643
Extraordinary School Program	0	0	0
Food Service	62,488	59,081	59,021
Professional Development	7,259	4,204	3,989
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	53,166	58,645	58,424
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	15,745	15,066	13,280
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	32,730	100,033	
Text Book & Student Material	3,338	11,259	
Bond & Interest 1	111,254	141,761	166,581
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	688,652	897,518	763,053
Enrollment (FTE)*	601.0	582.5	575.0
Amount per Pupil	1,146	1,541	1,327
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	688,652	897,518	763,053



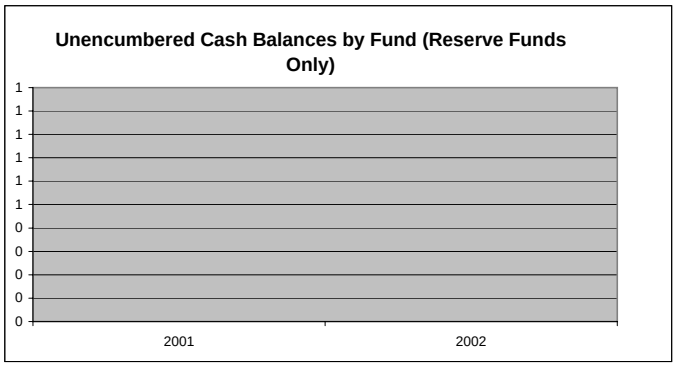
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

	July 1, 2001	July 1, 2002
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

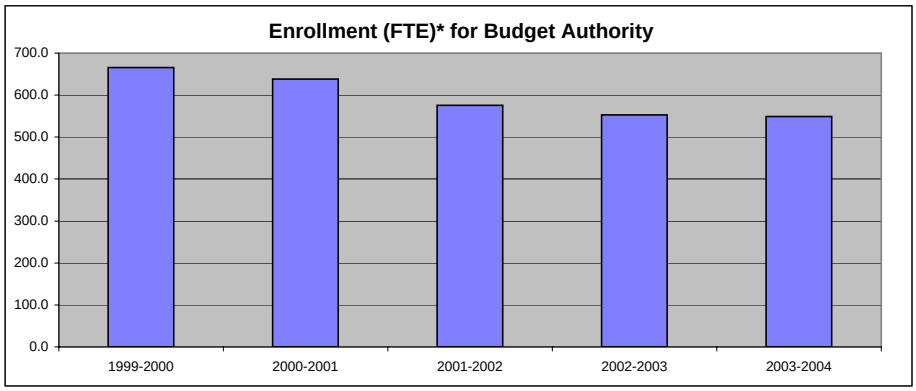


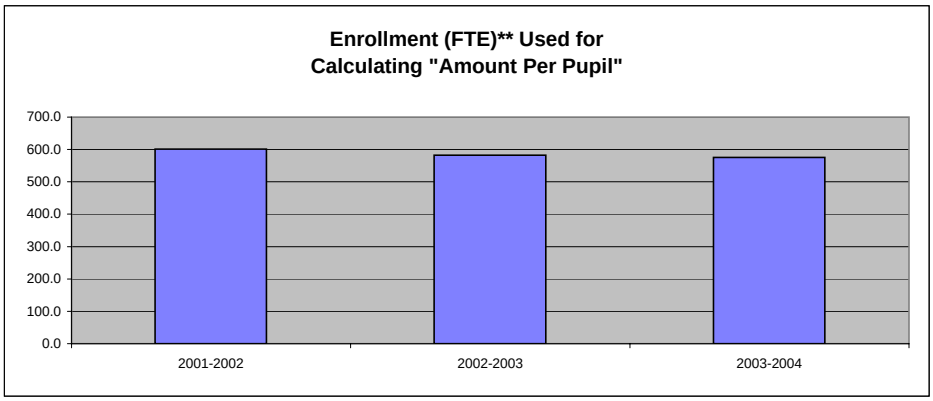
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

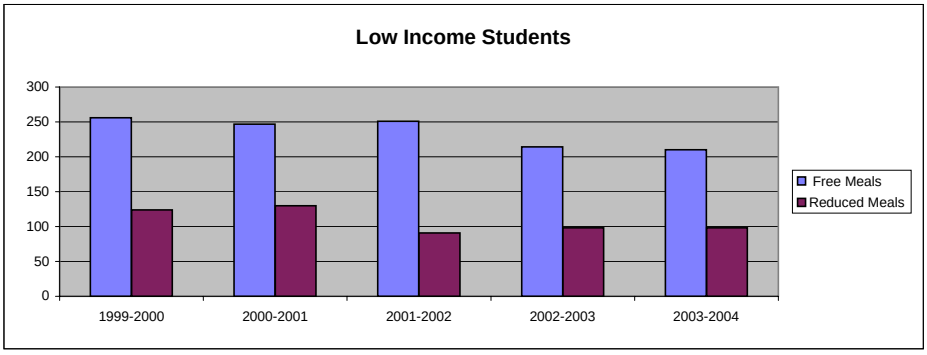
USD# 447

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)*	666.0	638.2	-4%	576.0	-10%	553.2	-4%	549.0	-1%
Enrollment (FTE)**	N/A	N/A		601.0		582.5	-3%	575.0	-1%
Number of Students - Free Meals	256	247	-4%	251	2%	214	-15%	210	-2%
Number of Students - Reduced Meals	124	130	5%	91	-30%	98	8%	98	0%





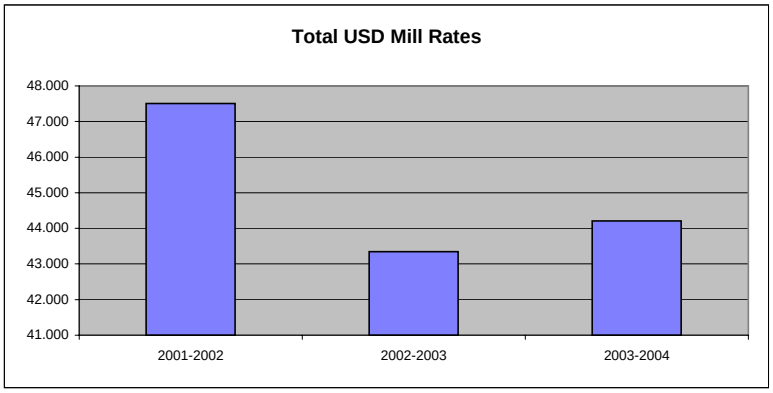


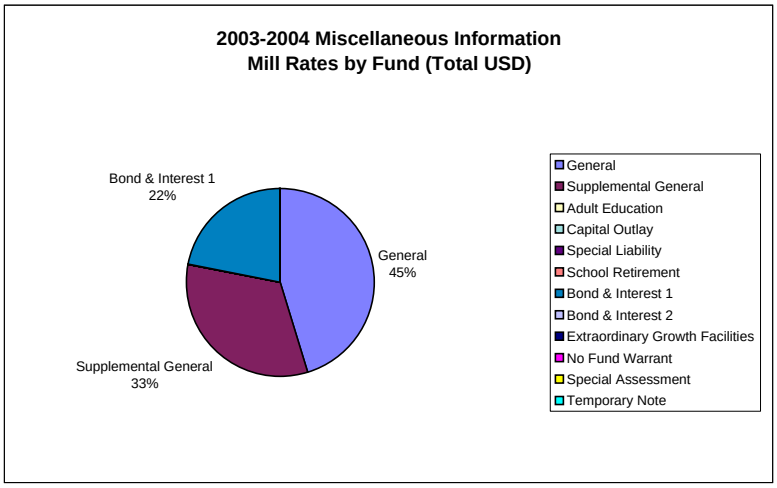
*FTE for state aid and budget authority purposes for general fund.

** 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.

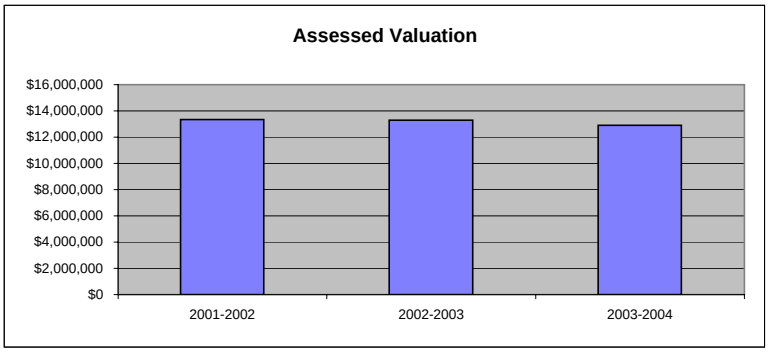
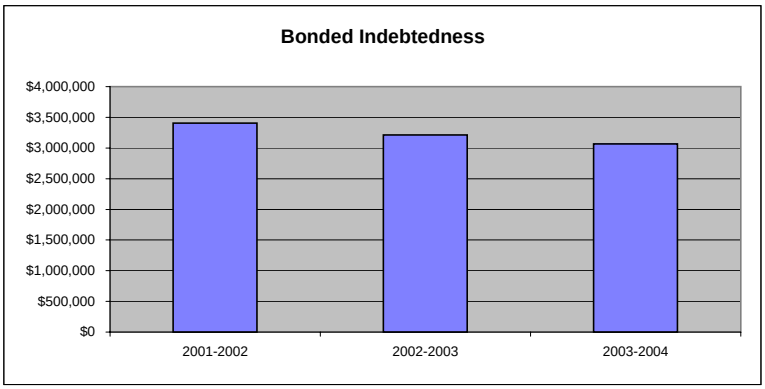
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	16.170	13.019	14.510
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	11.334	10.328	9.702
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	**47.504**	**43.347**	**44.212**
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	1.886	1.915	1.999
Recreation Commission Employee Benefit	0.058	0.037	0.000
TOTAL OTHER	**1.944**	**1.952**	**1.999**





USD# 447

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$13,335,921	$13,284,878	$12,911,335
Bonded Indebtedness	$3,405,000	$3,210,000	$3,065,000