Budget Profile
2003-2004

MACKSVILLE – USD 351

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 #: _351___

Introduction

The students of USD 351 are receiving an excellent education and the data showing this can be seen in test scores, graduation rate, attendance and discipline referrals. At the present time our enrollment is steady but our resources are declining due to the increase in utilities, supplies, maintenance, transportation and special education. These areas are increasing more than the money per pupil given by the legislature.

Board Members

Darrell N. Wood,	Rt 1 Box 120, Lewis, Ks. 67552
Kim Krehbiel	Rt 1 Box 22, Macksville, Ks. 67557
Justin Vosburgh	Rt 1 Box 28, Macksville, Ks. 67557
Dave Neeland	Rt 1, Box 100, Pawnee Rock, Ks. 67567
Robert Standish	Rt 3, Box 7774, Seward, Ks. 67576
Dennis Dutton	PO Box 42, Macksville, Ks. 67557
Mike Lamb	Rt 1, Box 68A, Macksville, Ks. 67557

Key Staff

Superintendent: John M. Dunn
High School Principal: Mike Harvey
Grade School Principal: Jerry Paden
Business Office Staff: Mary C. Hogan, Clerk – Debra L. Bright, Treasurer

The District's Accomplishments and Challenges

Accomplishments: We have added internet to every classroom over the last three years. Our graduation rate is always 90% or higher. This past year we completed a 5 classroom addition to the high school.

Challenges: Our enrollment is approximated 25% Hispanic which presents many challenges. Another major challenge is recruiting quality teachers to come to a rural small town to teach. Meeting the mandates of No Child Left Behind.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
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
16. Other Information - FTE
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)

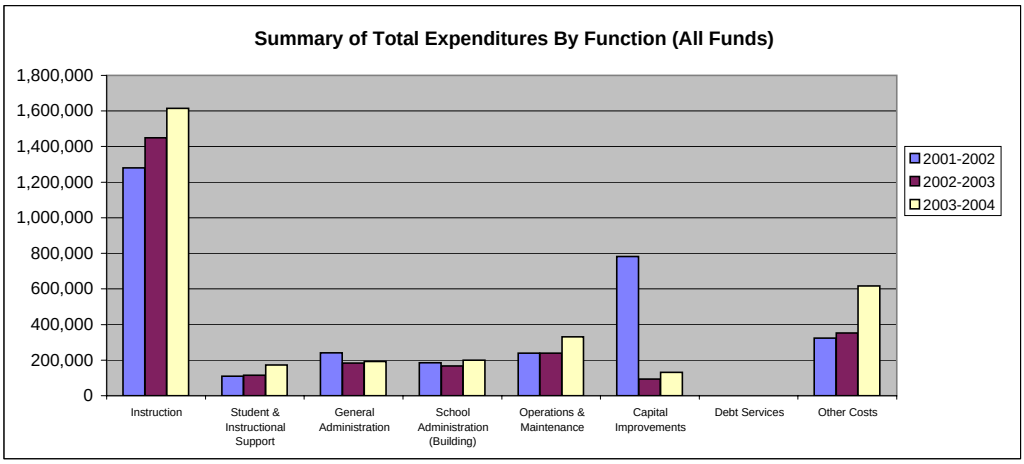
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,279,920	41%	1,448,886	56%	13%	1,615,572	50%	12%
Student & Instructional Support	110,150	3%	115,196	4%	5%	173,032	5%	50%
General Administration	240,448	8%	183,792	7%	-24%	191,555	6%	4%
School Administration (Building)	184,573	6%	166,851	6%	-10%	200,319	6%	20%
Operations & Maintenance	239,053	8%	239,377	9%	0%	331,462	10%	38%
Capital Improvements	781,397	25%	93,387	4%	-88%	130,520	4%	40%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	323,790	10%	353,248	14%	9%	616,650	19%	75%
Total Expenditures	3,159,331	100%	2,600,737	100%	-18%	3,259,110	100%	25%

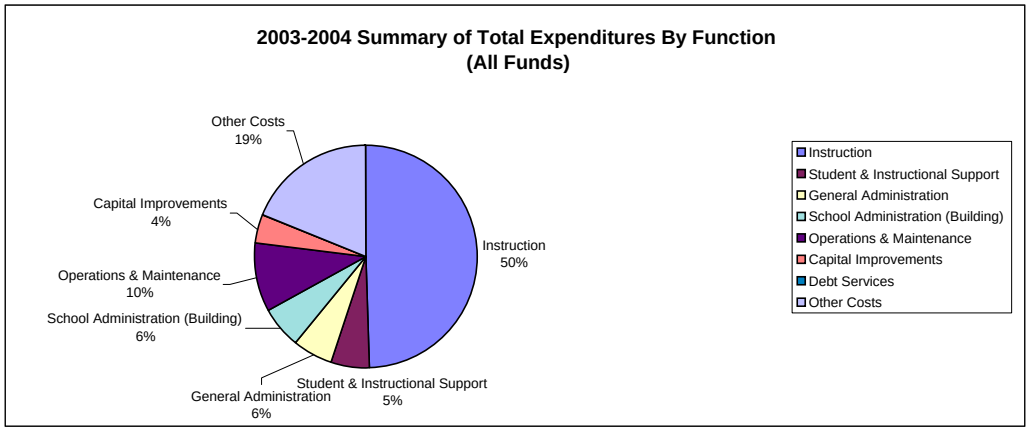
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

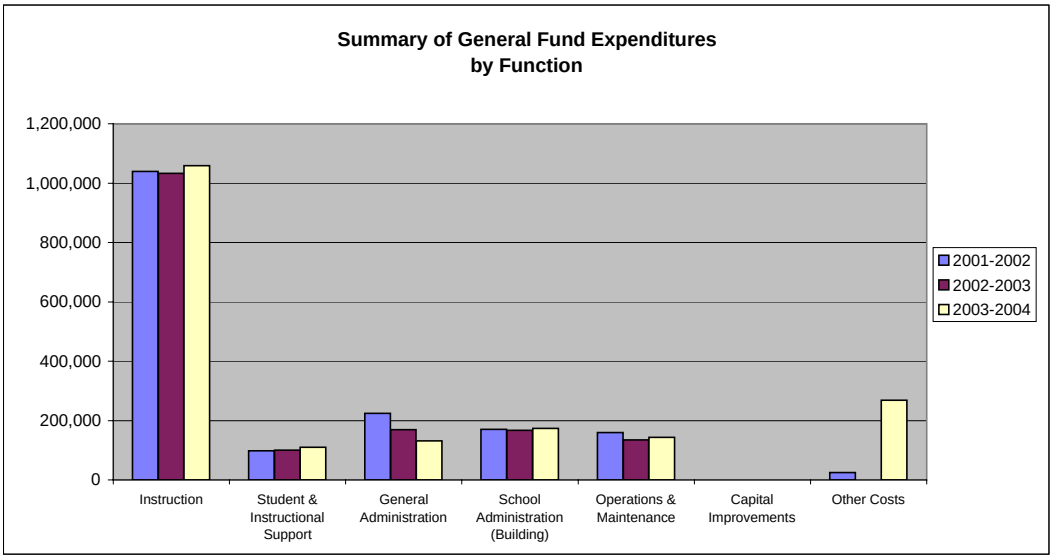


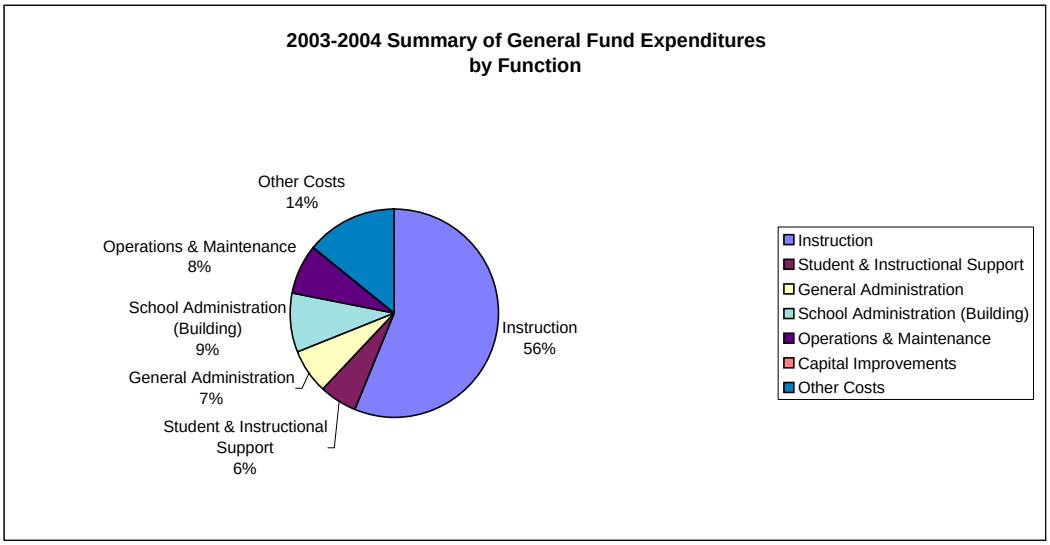


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,039,680	61%	1,032,448	64%	-1%	1,058,825	56%	3%
Student & Instructional Support	98,268	6%	100,176	6%	2%	109,717	6%	10%
General Administration	224,260	13%	169,615	11%	-24%	131,555	7%	-22%
School Administration (Building)	170,060	10%	166,851	10%	-2%	173,940	9%	4%
Operations & Maintenance	159,855	9%	135,288	8%	-15%	142,900	8%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	24,674	1%	0	0%	-100%	268,790	14%	0%
Total Expenditures	1,716,797	100%	1,604,378	100%	-7%	1,885,727	100%	18%
Amount per Pupil	$6,039		$5,643		-7%	$6,617		17%

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

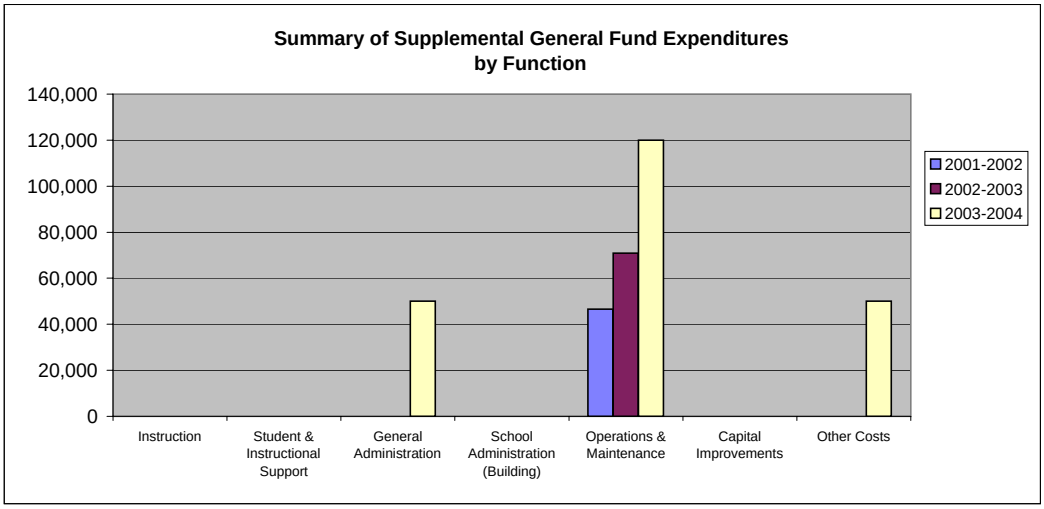


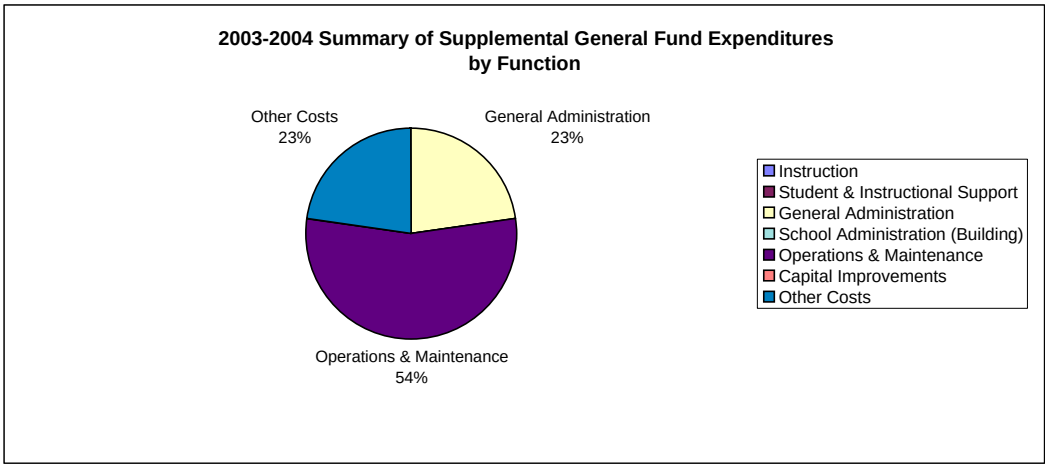


Summary of Supplemental General Fund Expenditures by Function

	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%	0	0%	0%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	50,000	23%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	46,635	100%	70,835	100%	52%	120,000	55%	69%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	50,000	23%	0%
Total Expenditures	46,635	100%	70,835	100%	52%	220,000	100%	211%
Amount per Pupil	$164		$249		52%	$772		210%

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



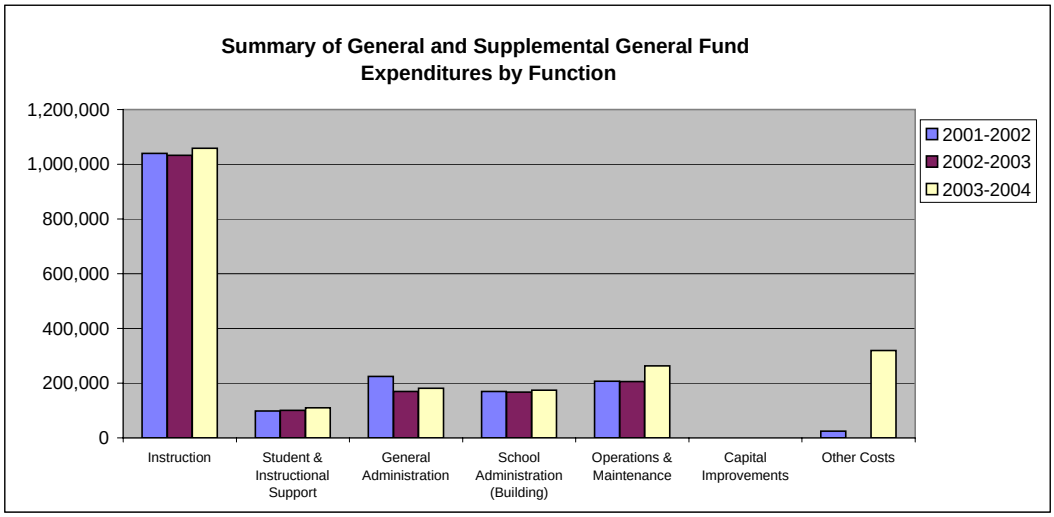


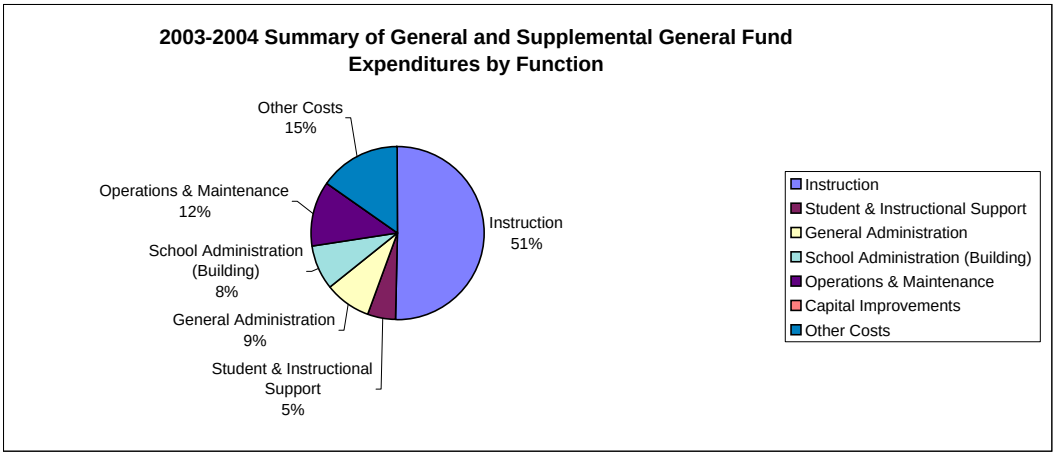
USD# 351

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	1,039,680	59%	1,032,448	62%	-1%	1,058,825	50%	3%
Student & Instructional Support	98,268	6%	100,176	6%	2%	109,717	5%	10%
General Administration	224,260	13%	169,615	10%	-24%	181,555	9%	7%
School Administration (Building)	170,060	10%	166,851	10%	-2%	173,940	8%	4%
Operations & Maintenance	206,490	12%	206,123	12%	0%	262,900	12%	28%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	24,674	1%	0	0%	-100%	318,790	15%	0%
Total Expenditures	1,763,432	100%	1,675,213	100%	-5%	2,105,727	100%	26%
Amount per Pupil	$6,203		$5,892		-5%	$7,389		25%

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.

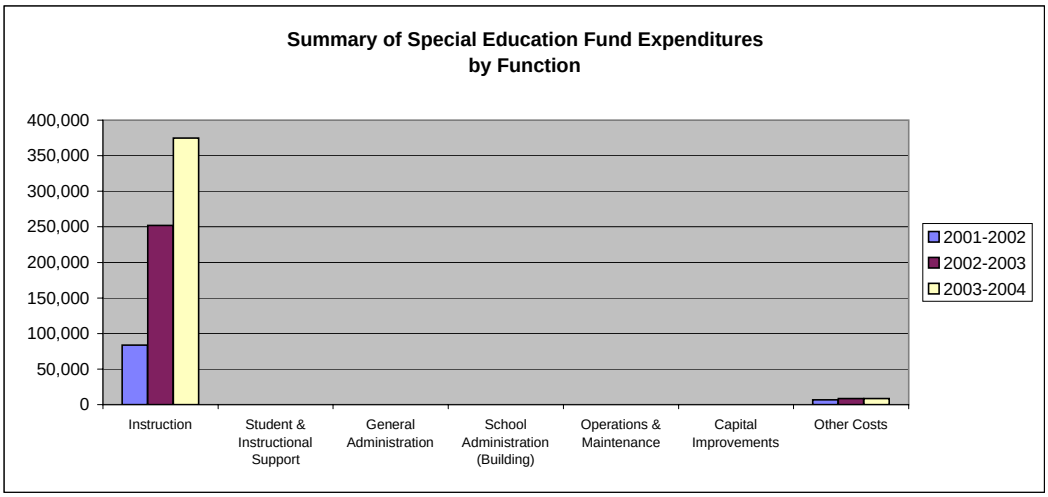


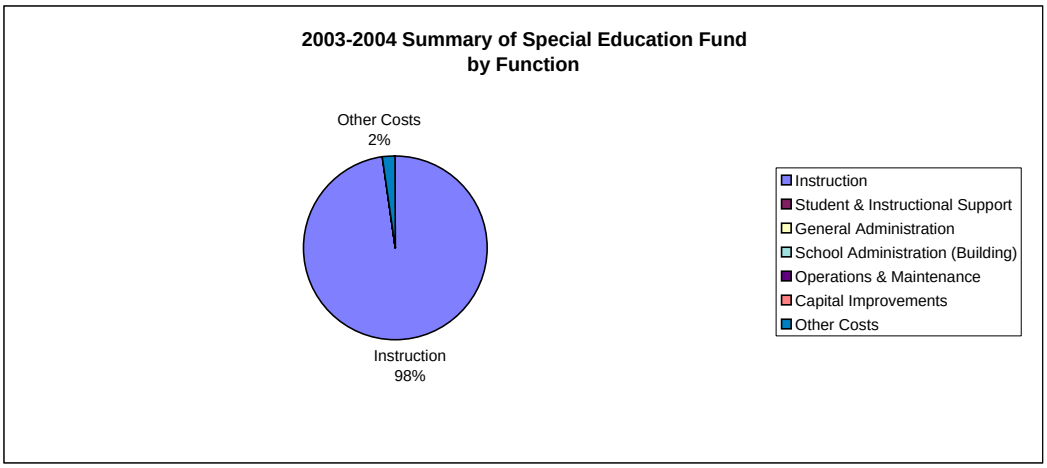


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	83,773	93%	252,075	97%	201%	374,980	98%	49%
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	6,762	7%	8,398	3%	24%	8,510	2%	1%
Total Expenditures	90,535	100%	260,473	100%	188%	383,490	100%	47%
Amount per Pupil	$318		$916		188%	$1,346		47%

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.)

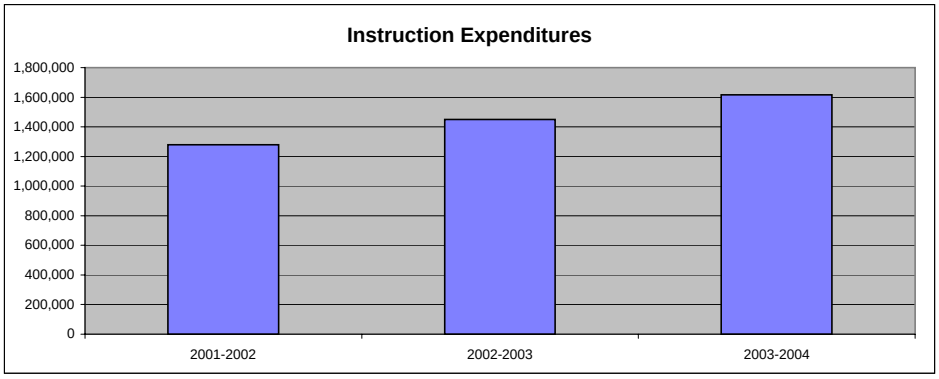


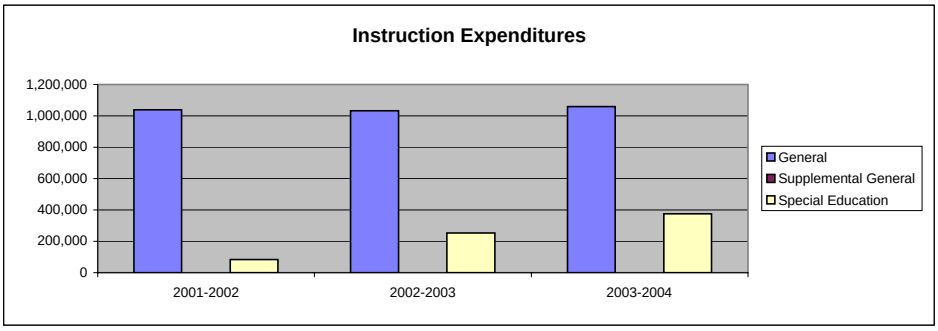


USD# 351

Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	1,039,680	1,032,448	-1%	1,058,825	3%
Federal Funds	85,938	100,842	17%	106,007	5%
Supplemental General	0	0	0%	0	0%
Bilingual Education	36,882	35,865	-3%	11,900	-67%
Capital Outlay	0	0	0%	30,000	0%
Driver Education	2,996	2,910	-3%	5,860	101%
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	83,773	252,075	201%	374,980	49%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	24,491	24,746	1%	28,000	13%
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	6,160	0	-100%		
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	1,279,920	1,448,886	13%	1,615,572	12%
Enrollment (FTE)*	284.3	284.3	0%	285.0	0%
Amount per Pupil	4,502	5,096	13%	5,669	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	1,279,920	1,448,886	13%	1,615,572	12%





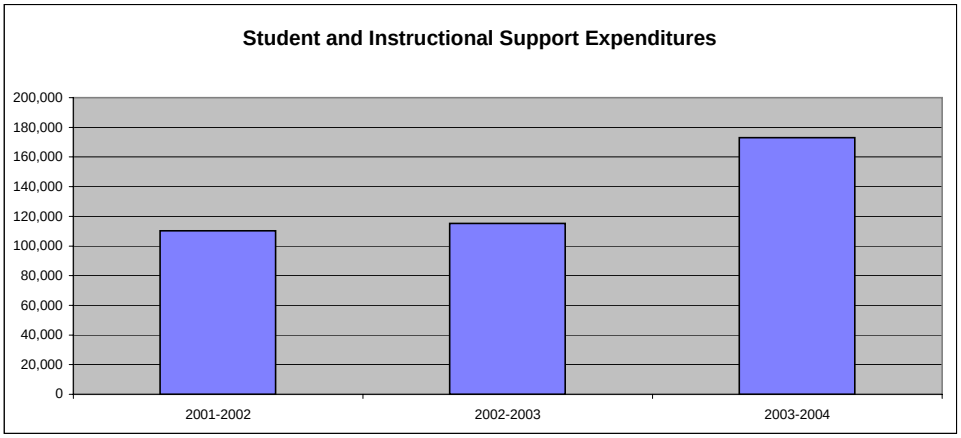
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	98,268		100,176	2%		109,717	10%
Federal Funds	4,988		4,000	-20%		6,291	57%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,000		709	-65%		40,000	5542%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	4,894		8,684	77%		17,024	96%
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		1,627	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	110,150		115,196	5%		173,032	50%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	387		405	5%		607	50%
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	110,150		115,196	5%		173,032	50%
Amount per Pupil	$387		$420	9%		$618	47%



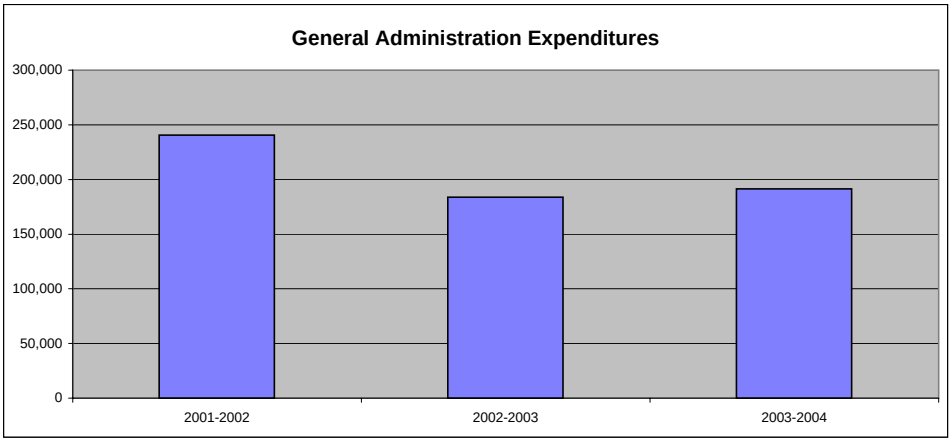
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	224,260		169,615	-24%		131,555	-22%
Federal Funds	2,846		7,096	149%		0	-100%
Supplemental General	0		0	0%		50,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	13,342		7,081	-47%		10,000	41%
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	240,448		183,792	-24%		191,555	4%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	846		646	-24%		672	4%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	240,448		183,792	-24%		191,555	4%



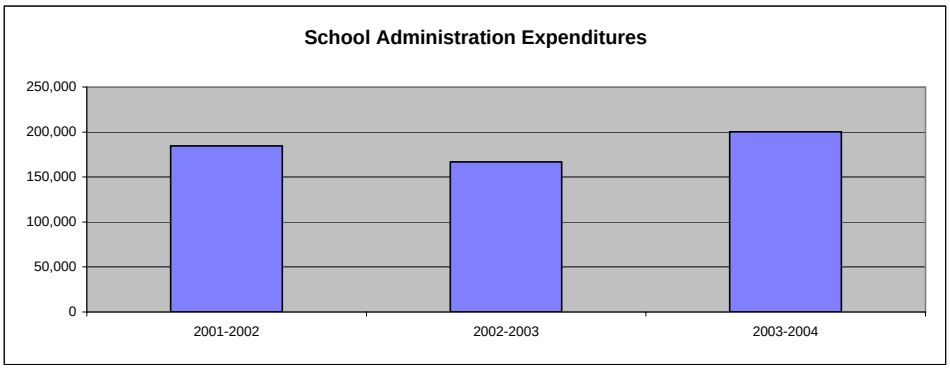
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	170,060		166,851	-2%		173,940	4%
Federal Funds	0		0	0%		6,379	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	14,513		0	-100%		20,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	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	184,573		166,851	-10%		200,319	20%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	649		587	-10%		703	20%
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	184,573		166,851	-10%		200,319	20%



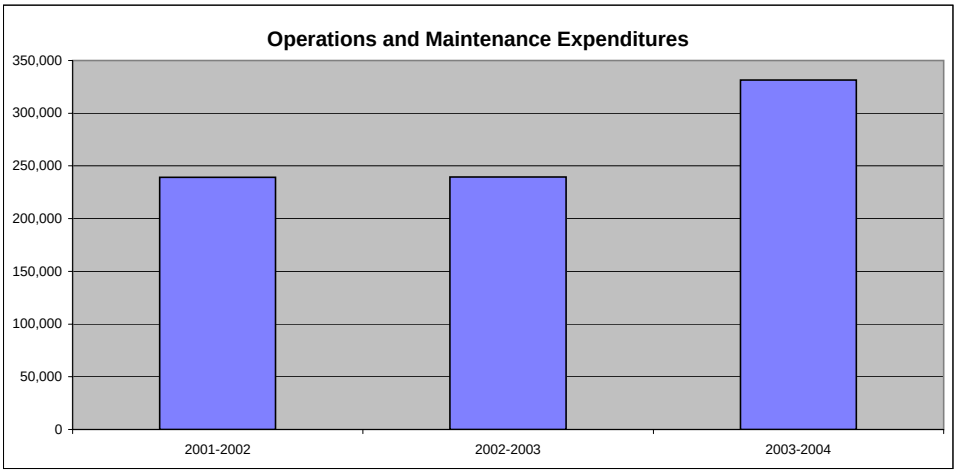
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	159,855		135,288	-15%		142,900	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	46,635		70,835	52%		120,000	69%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	22,166		21,982	-1%		50,000	127%
Driver Training	117		1,069	814%		10,362	869%
Extraordinary School Program	0		0	0%		0	0%
Food Service	7,935		7,921	0%		8,200	4%
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	2,345		2,282	-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	239,053		239,377	0%		331,462	38%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	841		842	0%		1,163	38%
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	239,053		239,377	0%		331,462	38%



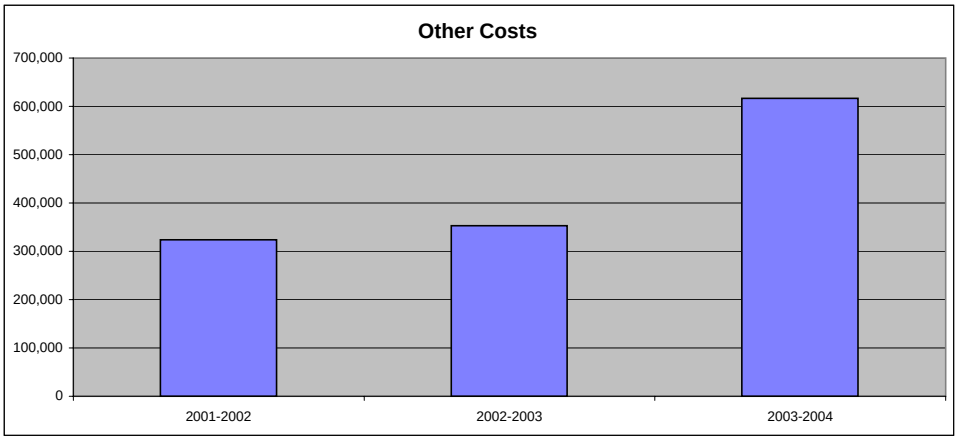
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	24,674		0	-100%		268,790	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		50,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		100,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	141,509		135,101	-5%		189,350	40%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	6,762		8,398	24%		8,510	1%
Technology Education	0		0	0%			
Transportation	150,845		209,749	39%			
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	323,790		353,248	9%		616,650	75%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	1,139		1,243	9%		2,164	74%
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	323,790		353,248	9%		616,650	75%



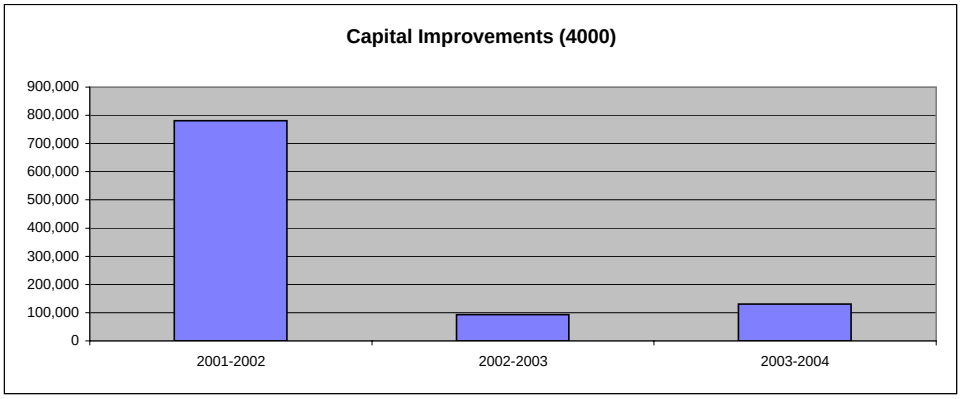
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	781,397		93,387	-88%		130,520	40%
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	781,397		93,387	-88%		130,520	40%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	2,748		328	-88%		458	39%
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	781,397		93,387	-88%		130,520	40%



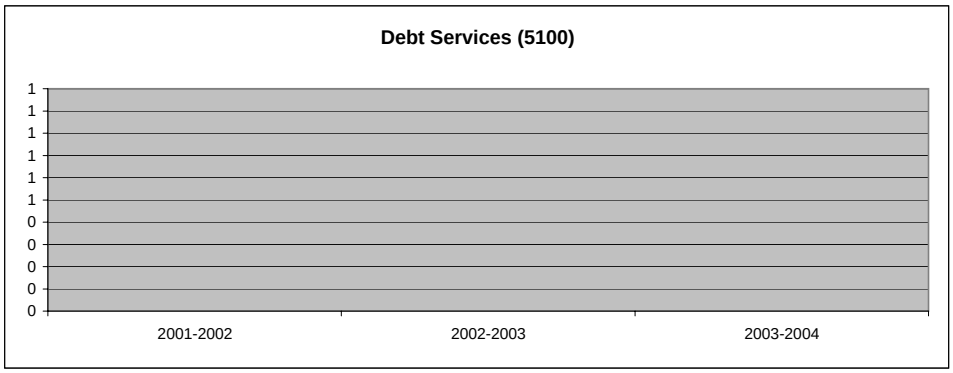
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)*	284.3		284.3	0%		285.0	0%
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%



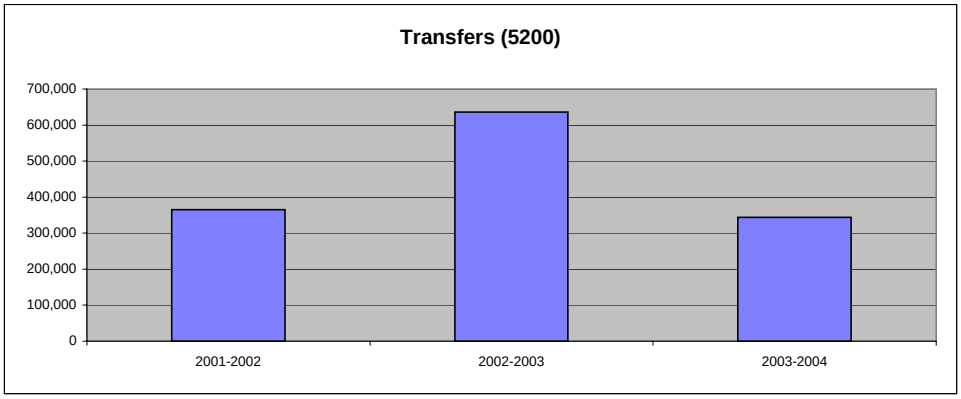
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	287,340		557,769	94%		264,033	-53%
Federal Funds	0		0	0%		0	0%
Supplemental General	77,509		78,000	1%		80,000	3%
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	364,849		635,769	74%		344,033	-46%
Enrollment (FTE)*	284.3		284.3	0%		285.0	0%
Amount per Pupil	1,283		2,236	74%		1,207	-46%
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	364,849		635,769	74%		344,033	-46%



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

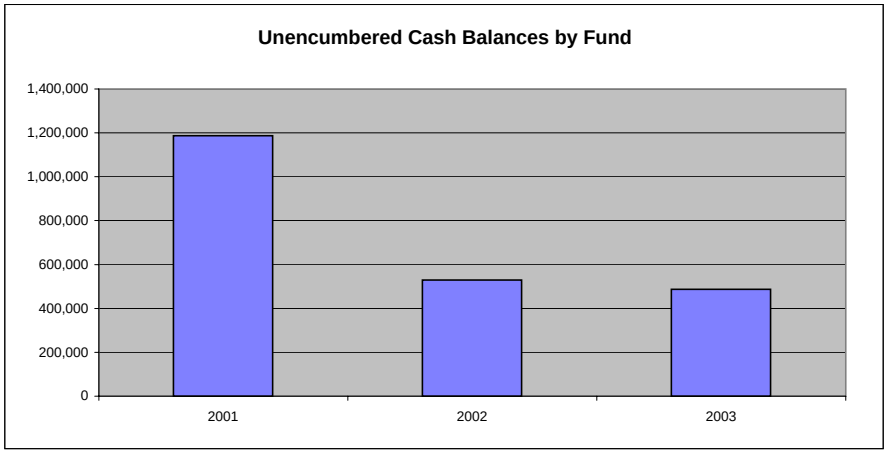
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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# 351

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	3,577	873	812
Federal Funds	3,726	8,769	5,927
Supplemental General	20,025	23,110	54,090
Bilingual Education	0	0	0
Capital Outlay	905,909	194,306	237,102
Driver Training	20,925	17,812	15,097
Extraordinary School Program	0	0	0
Food Service	40,000	40,303	40,197
Professional Development	20,000	16,653	17,024
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	125,138	117,824	116,682
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	801	801	801
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	0	58,065	
Text Book & Student Material	47,268	50,155	
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	1,187,369	528,671	487,732
Enrollment (FTE)*	284.3	284.3	285.0
Amount per Pupil	4,176	1,860	1,711
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	1,187,369	528,671	487,732



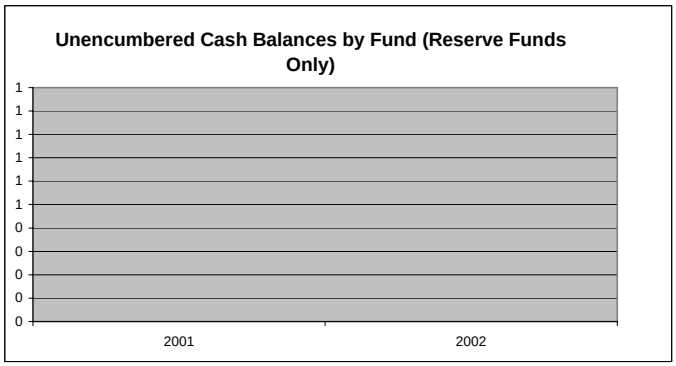
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

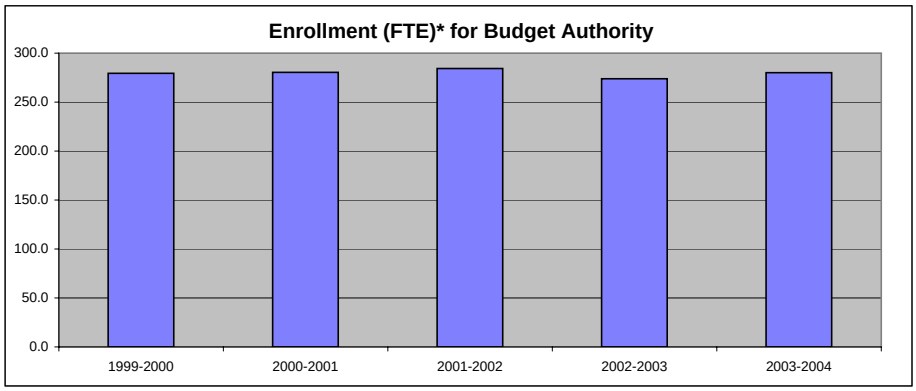


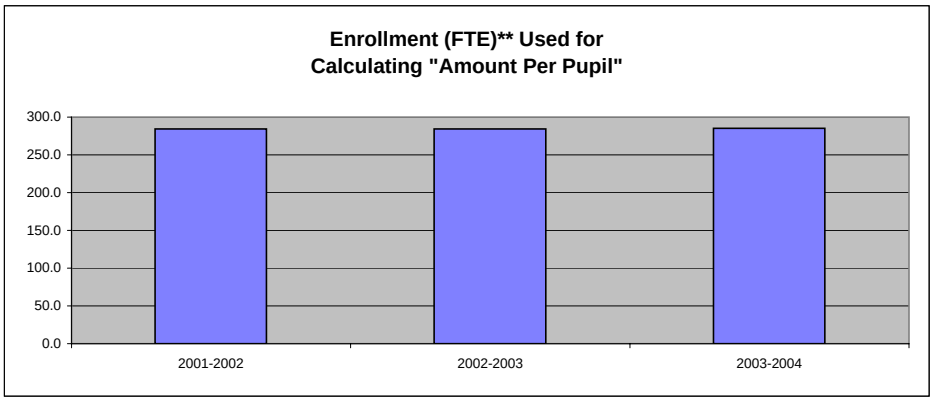
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

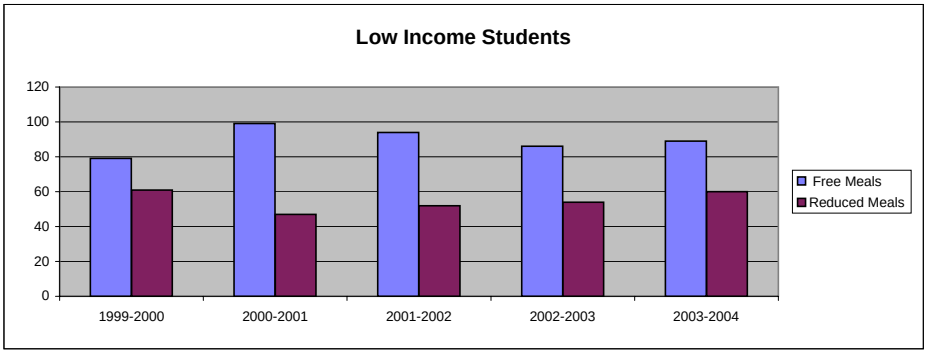
USD# 351

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)*	279.5	280.5	0%	284.3	1%	274.0	-4%	280.0	2%
Enrollment (FTE)**	N/A	N/A		284.3		284.3	0%	285.0	0%
Number of Students - Free Meals	79	99	25%	94	-5%	86	-9%	89	3%
Number of Students - Reduced Meals	61	47	-23%	52	11%	54	4%	60	11%





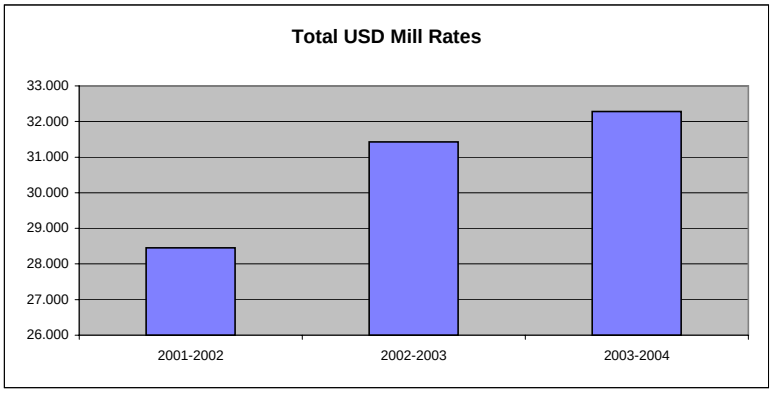


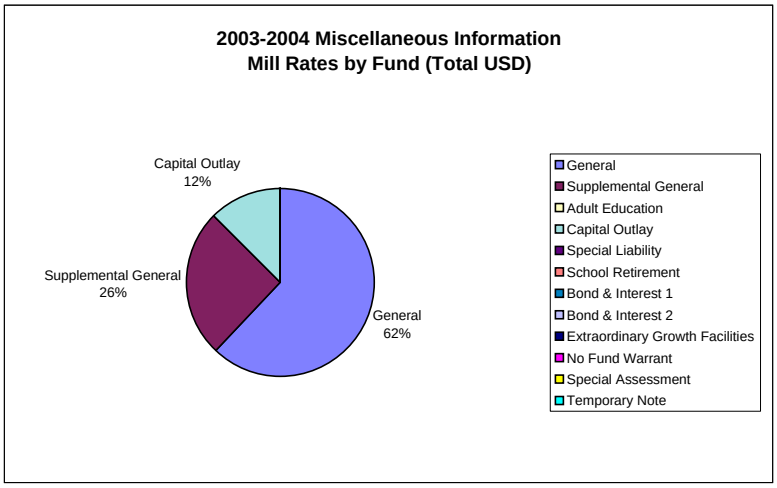
*FTE for state aid and budget authority purposes for general fund.

** 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.

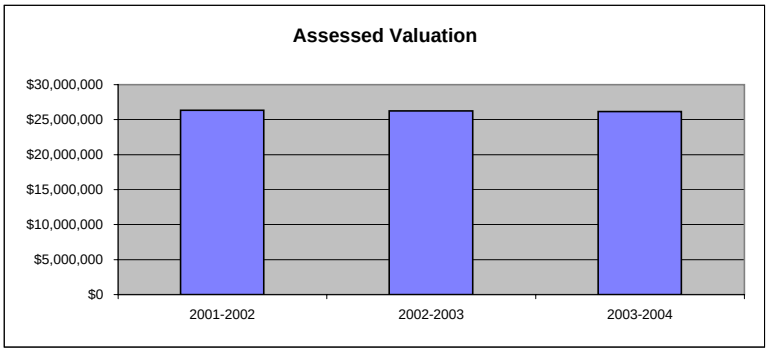
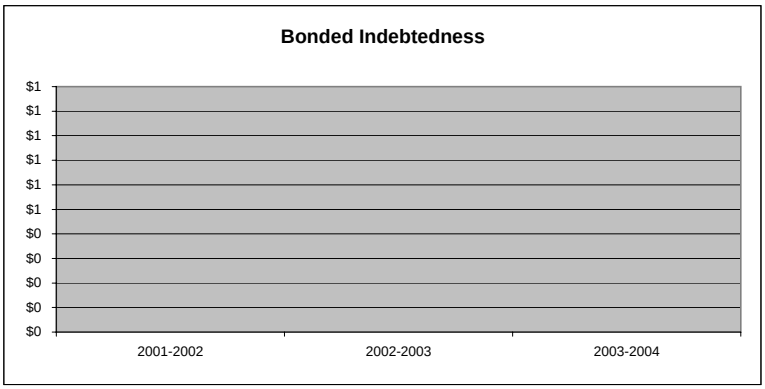
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	4.486	7.470	8.277
Adult Education	0.000	0.000	0.000
Capital Outlay	3.970	3.960	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	**28.456**	**31.430**	**32.277**
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	0.990	0.990	0.997
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.990**	**0.990**	**0.997**





USD# 351

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$26,358,469	$26,256,871	$26,167,060
Bonded Indebtedness	$0	$0	$0