Budget Profile
2003-2004

USD #438

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 #: _438____

Introduction

PHILOSOPHY

Skyline Schools exist to provide opportunities to help each student develop to the fullest of his/her capabilities allowing him/her to become a productive member of our society. In addition to the high priority given academic development, students are provided opportunities for social and personal growth through participation in co-curricular and extra-curricular activities.

DESCRIPTION

Skyline School is actually the facility for housing all of Unified School District 438 and is located two miles west of Pratt, Kansas, on Highway 54. The modern, attractive structure was first occupied in 1967, and has undergone five major subsequent additions or remodeling projects. The fifth addition/ remodeling project costing about $450,000 was occupied during the 1990-91 school year. This well-maintained facility is air conditioned and carpeted. U.S.D. 438 is a consolidated district that includes the areas of Sawyer, Coats, Cullison and Byers. Geographically, U.S.D. 438 is a large district with 490 square miles within its boundaries.

ORGANIZATION

U.S.D. 438's single facility houses kindergarten through grade twelve. The 2002-03 total K-12 enrollment was 354 students. Skyline is organized into a K-8 elementary school and a 9-12 grade high school. Kindergartners attend full days every day. U.S.D. 438 is a member of the South Central Kansas Special Education Cooperative providing educational opportunities to all levels of exceptional students. Skyline maintains its own program of gifted education and is fortunate to have a high percentage of students qualify for the gifted program. Additionally, in cooperation with USD 382 and Pratt Community College, USD 438 operated a diploma completion school for a fourth year. These are students who have not yet completed the work for a high school diploma.

Board Members

Richard Bell, 80157 SW 20th St., Pratt, KS 67124; 620-895-6490
Gary Curtis, 11085 NW 110th St., Byers KS 67021; 620-348-4093
Jerry DeWeese, 60419 SW 20th St., Pratt KS 67124; 620-672-7885
William Gallaugher, 60082 SE 70th St., Sawyer KS 67134; 620-594-2562
Robert Howell, 80327 SW 140th St., Coats KS 67028; 620-893-2425
Suzanne Moore, 100498 NW 50th Ave., Iuka KS 67066; 620-546-2520
Mike Venters, 100133 SE 60th Ave., Sawyer KS 67134; 620-594-2464

Key Staff

Superintendent: A.C. Boland
Associate or Assistant Superintendents:
Business Office Staff: Karyl Stevens
Curriculum & Instruction Staff: Jill Beam and Herb McPherson
Other Key Contacts:

The District's Accomplishments and Challenges

Accomplishments:

ELEMENTARY CURRICULUM

USD 438 has a progressive elementary school curriculum which in addition to the six basic subject areas of reading, math, language arts, social studies, science and health, includes daily instruction in physical education, music and basic computer use. An innovative computer curriculum was implemented in the fall of 1995 to provide individual instruction tailored to each student's achievement level. New computers and software for this program were purchased in the summer of 2000.

HIGH SCHOOL CURRICULUM

The Skyline High School curriculum has received full accreditation from the Kansas State Department of Education. By offering 56 units of credit, the Skyline district provides a high number of classes compared to other high schools of comparable size.

Such courses as computer science, physics, chemistry, advanced biology, upper-division mathematics, journalism and foreign languages, highlight a substantial basic core curriculum. Students take 14 1/2 credits of required courses. Their remaining schedule of 8 1/2 credits is selected from a variety of elective offerings. Three math credits have been required for graduation by students entering high school after 1996-97.

Beginning with the 1999-2000 school year, the high school and middle school operate on the block schedule. Most classes are 90 minutes in length instead of the past class length of 51 minutes. Students now take fewer classes per day for a longer time per day. The overall length of each class in days is approximately one-half of the "old" system.

Skyline High students may also attend Pratt Community College during their junior and senior years, obtaining credit for high school and/or college.

Skyline Schools are known for having high academic standards, low pupil-teacher ratios, and advanced technology access for both faculty and students. Additionally, students score average or above on state assessments, standardized achievement tests and ACT tests. Skyline Schools enjoy a low drop out rate, which leads to high graduation rates with a high percentage of students continuing their education beyond high school.

Challenges:

The two big challenges faced by USD 438 - Skyline Schools are surviving in a rural area with an aging population and meeting federal and state mandates. Pratt County's population is both declining and aging. It is difficult to attract and keep business and industry to this area of Kansas. Oil, gas and agriculture were once the economic mainstays of this part of the state but have all declined substantially in the last ten years. The number of school-age children in Pratt County is 300 - 400 less than ten years ago.

The above, coupled with declining state and federal revenue support, are a double whammy when local taxes must be raised to offset the pressures of inflation. The situation, ironically, becomes a triple whammy when state and federal mandates, regulations and bureaucracies demand more achievement, more information, better teachers, and more involvement. Whatever happened to local control of schools?

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
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7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
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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

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)

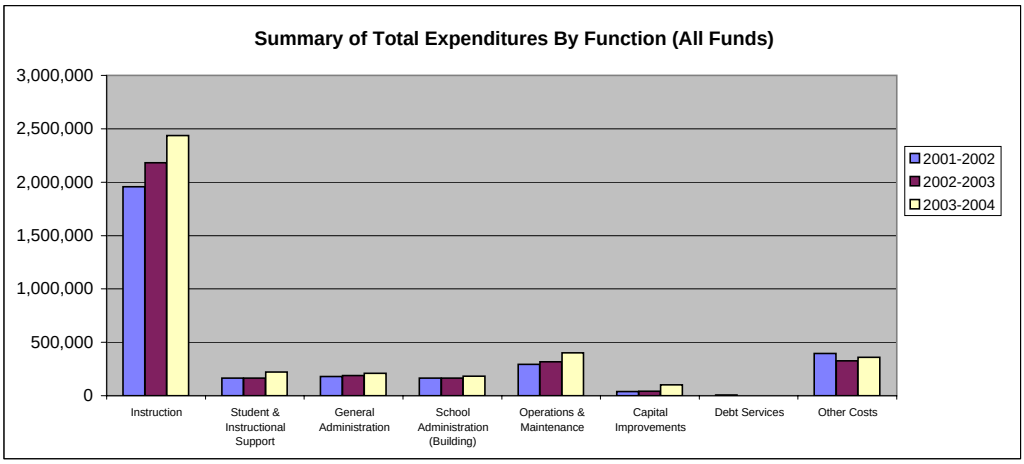
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,956,586	61%	2,180,633	64%	11%	2,436,057	62%	12%
Student & Instructional Support	164,016	5%	164,622	5%	0%	220,300	6%	34%
General Administration	179,057	6%	188,467	6%	5%	210,900	5%	12%
School Administration (Building)	164,896	5%	164,630	5%	0%	181,390	5%	10%
Operations & Maintenance	293,686	9%	316,309	9%	8%	402,625	10%	27%
Capital Improvements	38,047	1%	43,096	1%	13%	100,500	3%	133%
Debt Services	7,311	0%	0	0%	-100%	38	0%	0%
Other Costs	396,092	12%	327,586	10%	-17%	360,430	9%	10%
Total Expenditures	3,199,691	100%	3,385,343	100%	6%	3,912,240	100%	16%

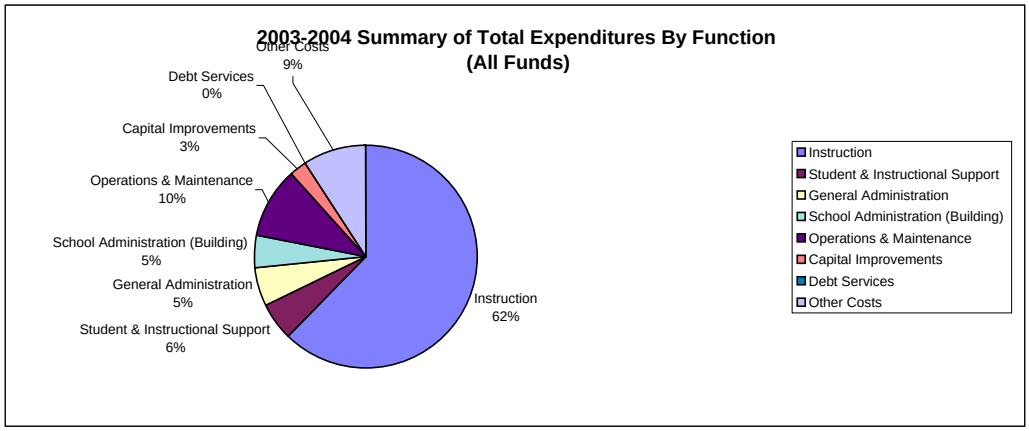
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

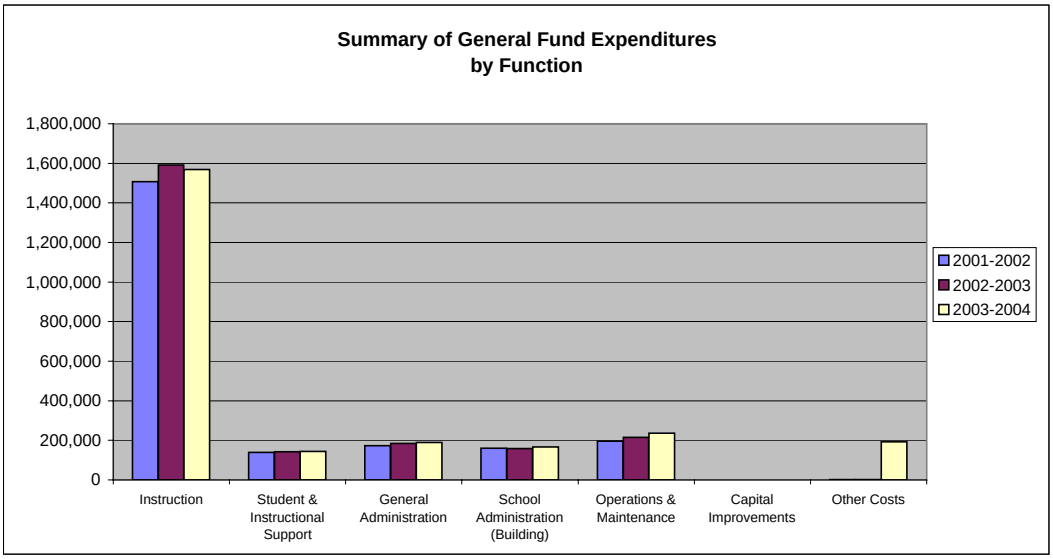


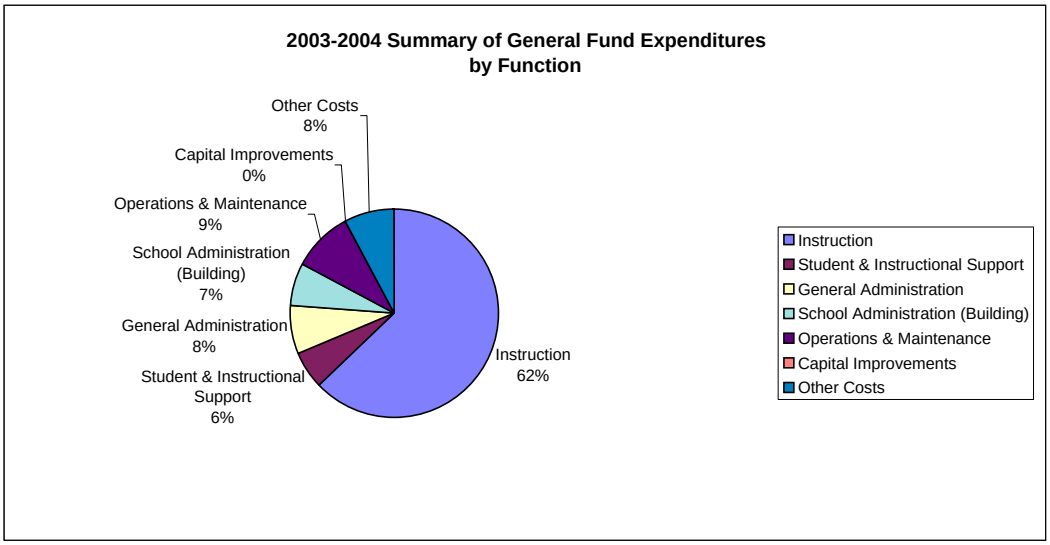


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,507,940	69%	1,592,040	69%	6%	1,568,966	63%	-1%
Student & Instructional Support	138,821	6%	142,901	6%	3%	144,425	6%	1%
General Administration	173,078	8%	184,015	8%	6%	189,400	8%	3%
School Administration (Building)	159,591	7%	158,962	7%	0%	166,050	7%	4%
Operations & Maintenance	196,410	9%	214,976	9%	9%	235,500	9%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,250	0%	1,644	0%	32%	192,725	8%	11623%
Total Expenditures	2,177,090	100%	2,294,538	100%	5%	2,497,066	100%	9%
Amount per Pupil	$5,456		$5,556		2%	$5,960		7%

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

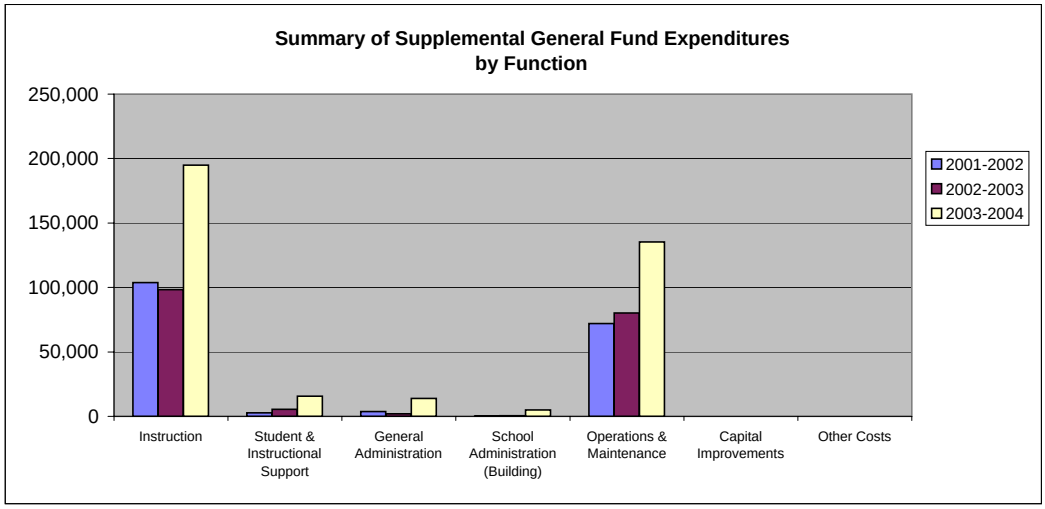


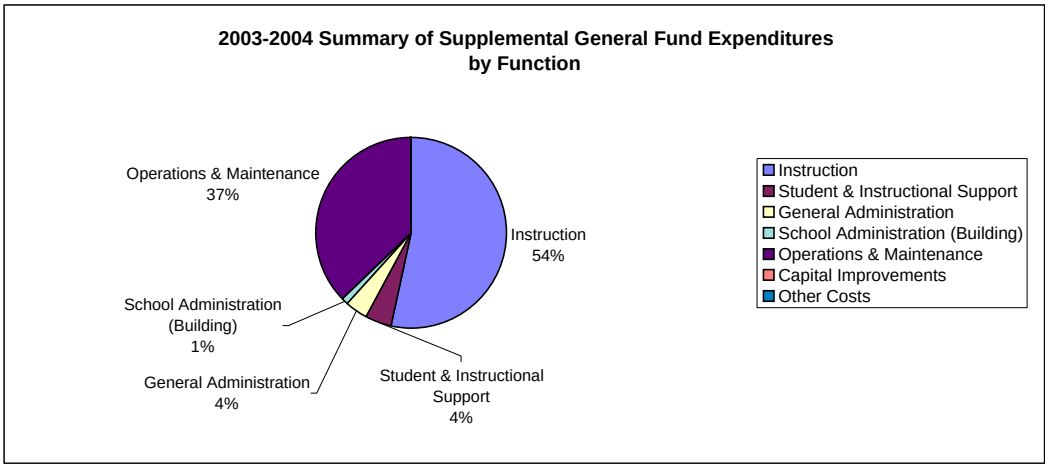


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	103,713	57%	98,199	53%	-5%	195,000	53%	99%
Student & Instructional Support	2,842	2%	5,580	3%	96%	15,625	4%	180%
General Administration	3,664	2%	1,983	1%	-46%	14,000	4%	606%
School Administration (Building)	161	0%	517	0%	221%	5,000	1%	867%
Operations & Maintenance	72,120	40%	80,108	43%	11%	135,375	37%	69%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	182,500	100%	186,387	100%	2%	365,000	100%	96%
Amount per Pupil	$457		$451		-1%	$871		93%

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





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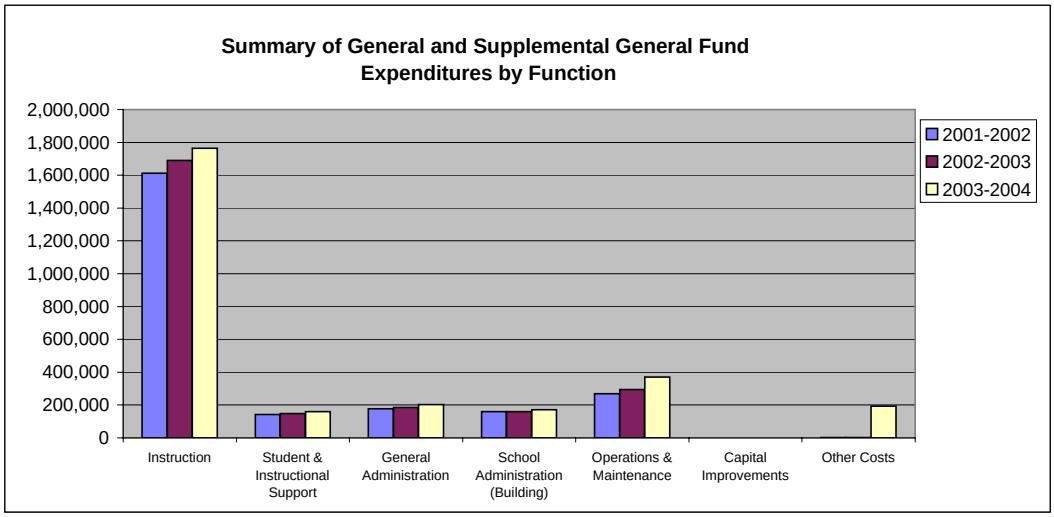
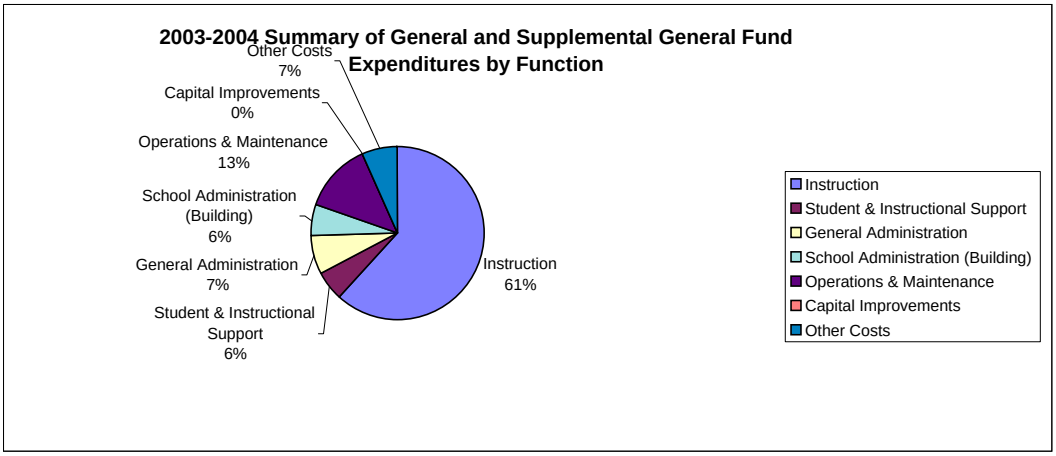
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,611,653	68%	1,690,239	68%	5%	1,763,966	62%	4%
Student & Instructional Support	141,663	6%	148,481	6%	5%	160,050	6%	8%
General Administration	176,742	7%	185,998	7%	5%	203,400	7%	9%
School Administration (Building)	159,752	7%	159,479	6%	0%	171,050	6%	7%
Operations & Maintenance	268,530	11%	295,084	12%	10%	370,875	13%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,250	0%	1,644	0%	32%	192,725	7%	11623%
Total Expenditures	2,359,590	100%	2,480,925	100%	5%	2,862,066	100%	15%
Amount per Pupil	$5,914		$6,007		2%	$6,831		14%

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.

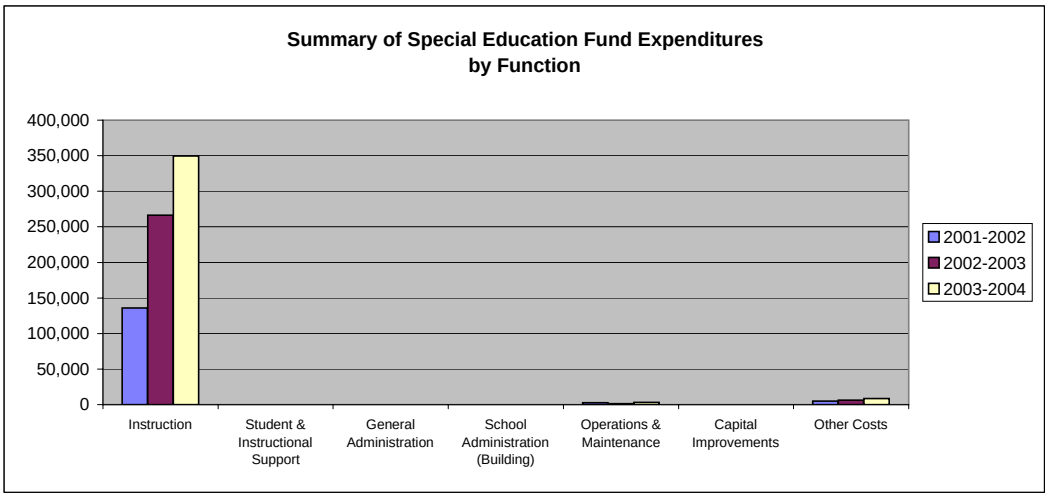


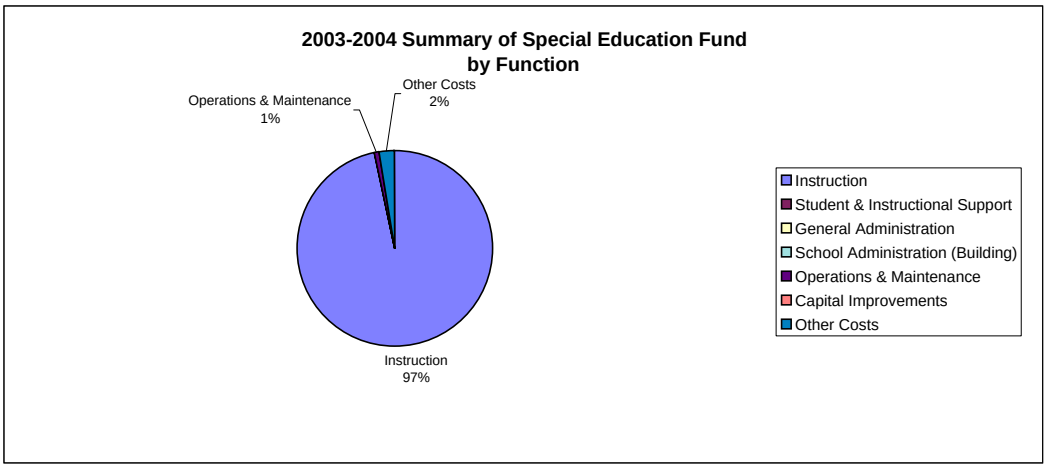


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	135,722	94%	266,241	97%	96%	349,500	97%	31%
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	2,880	2%	1,440	1%	-50%	2,950	1%	105%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,113	4%	6,278	2%	23%	8,625	2%	37%
Total Expenditures	143,715	100%	273,959	100%	91%	361,075	100%	32%
Amount per Pupil	$360		$663		84%	$862		30%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)





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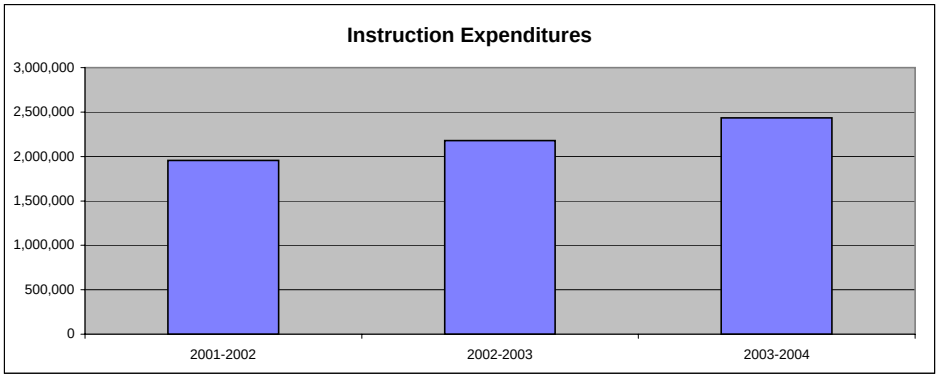
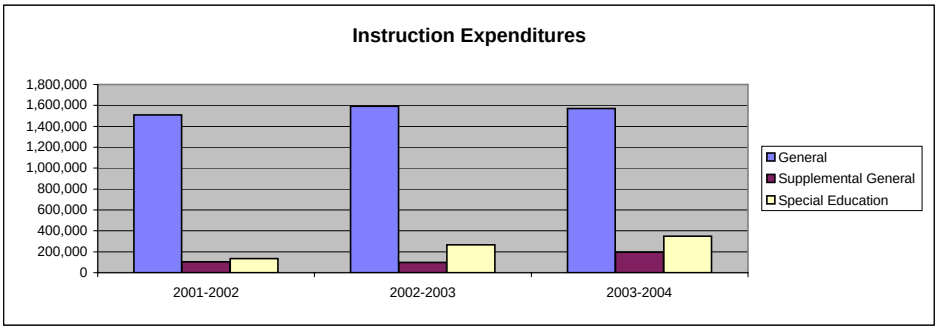
Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,507,940		1,592,040	6%		1,568,966	-1%
Federal Funds	118,743		158,493	33%		158,771	0%
Supplemental General	103,713		98,199	-5%		195,000	99%
Bilingual Education	2,442		6,609	171%		8,770	33%
Capital Outlay	0		0	0%		80,000	0%
Driver Education	12,937		9,915	-23%		16,450	66%
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	135,722		266,241	96%		349,500	31%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	68,661		47,845	-30%		58,600	22%
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	6,428		1,291	-80%			
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	1,956,586		2,180,633	11%		2,436,057	12%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	4,904		5,280	8%		5,814	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,956,586		2,180,633	11%		2,436,057	12%





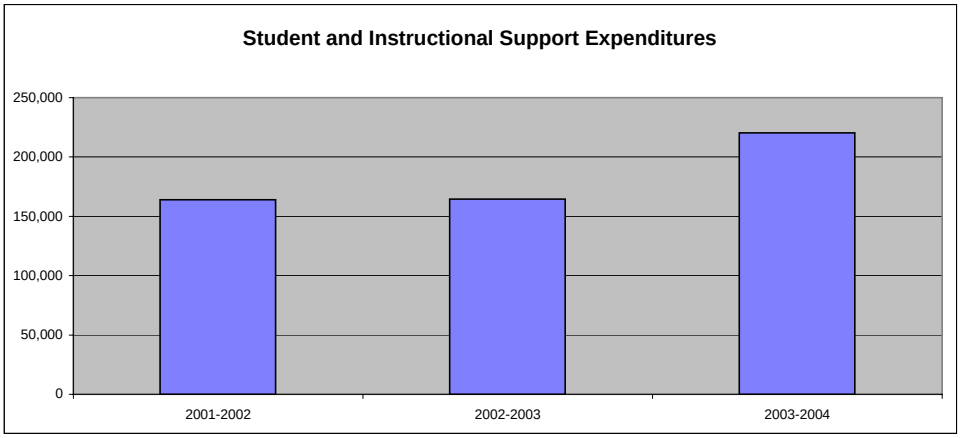
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	138,821		142,901	3%		144,425	1%
Federal Funds	3,810		0	-100%		0	0%
Supplemental General	2,842		5,580	96%		15,625	180%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		40,000	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	16,020		13,458	-16%		16,250	21%
Parent Education Program	2,523		2,683	6%		4,000	49%
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	164,016		164,622	0%		220,300	34%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	411		399	-3%		526	32%
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	164,016		164,622	0%		220,300	34%
Amount per Pupil	$421		$405	-4%		$543	34%



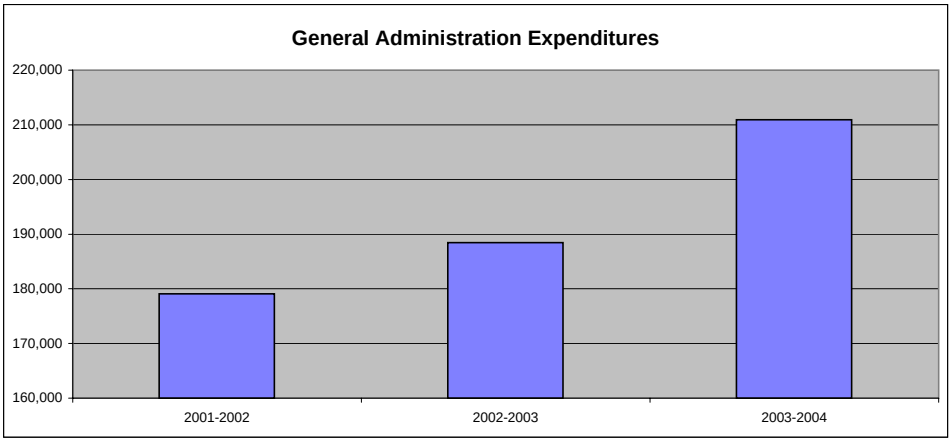
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	173,078		184,015	6%		189,400	3%
Federal Funds	2,315		2,469	7%		2,500	1%
Supplemental General	3,664		1,983	-46%		14,000	606%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		5,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0		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	179,057		188,467	5%		210,900	12%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	449		456	2%		503	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	179,057		188,467	5%		210,900	12%



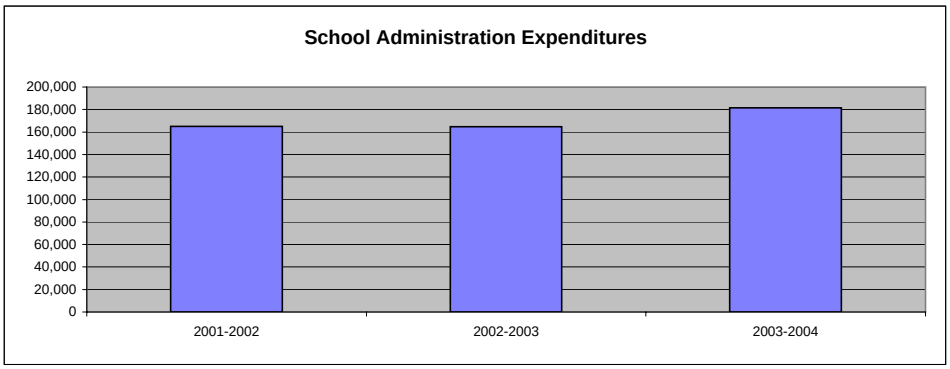
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	159,591		158,962	0%		166,050	4%
Federal Funds	4,295		4,276	0%		4,275	0%
Supplemental General	161		517	221%		5,000	867%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		5,000	0%
Driver Training	849		875	3%		1,065	22%
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	164,896		164,630	0%		181,390	10%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	413		399	-4%		433	9%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	164,896		164,630	0%		181,390	10%



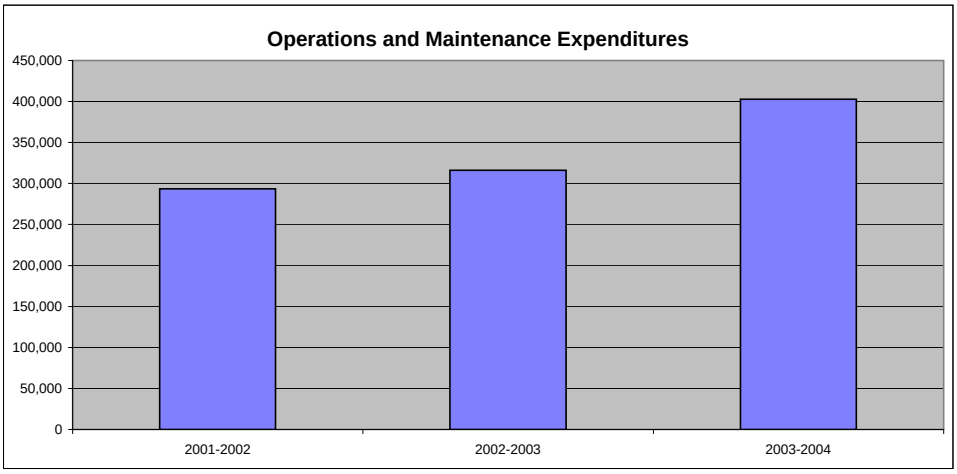
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	196,410		214,976	9%		235,500	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	72,120		80,108	11%		135,375	69%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,932		32	-99%		20,000	62400%
Driver Training	707		563	-20%		1,500	166%
Extraordinary School Program	0		0	0%		0	0%
Food Service	5,195		5,506	6%		7,300	33%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	2,880		1,440	-50%		2,950	105%
Technology Education	0		0	0%			
Transportation	13,442		13,684	2%			
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	293,686		316,309	8%		402,625	27%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	736		766	4%		961	25%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	293,686		316,309	8%		402,625	27%



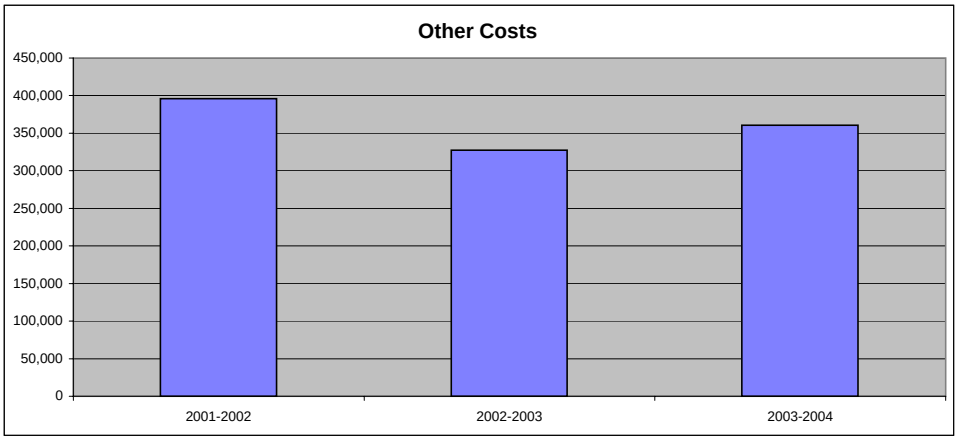
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,250		1,644	32%		192,725	11623%
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%		5,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	136,551		135,824	-1%		153,150	13%
Professional Development	197		397	102%		930	134%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	5,113		6,278	23%		8,625	37%
Technology Education	0		0	0%			
Transportation	252,981		183,443	-27%			
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	396,092		327,586	-17%		360,430	10%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	993		793	-20%		860	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	396,092		327,586	-17%		360,430	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.

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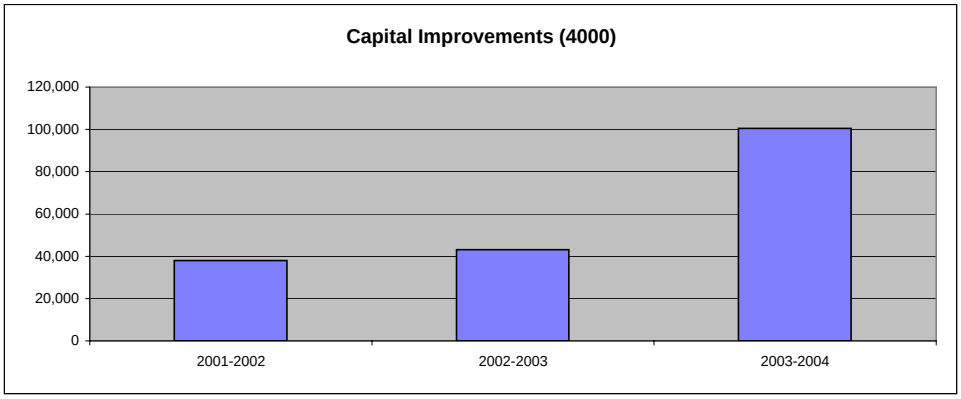
Capital Improvements Expenditures (4000)

	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	38,047		43,096	13%		100,500	133%
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	38,047		43,096	13%		100,500	133%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	95		104	9%		240	130%
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	38,047		43,096	13%		100,500	133%



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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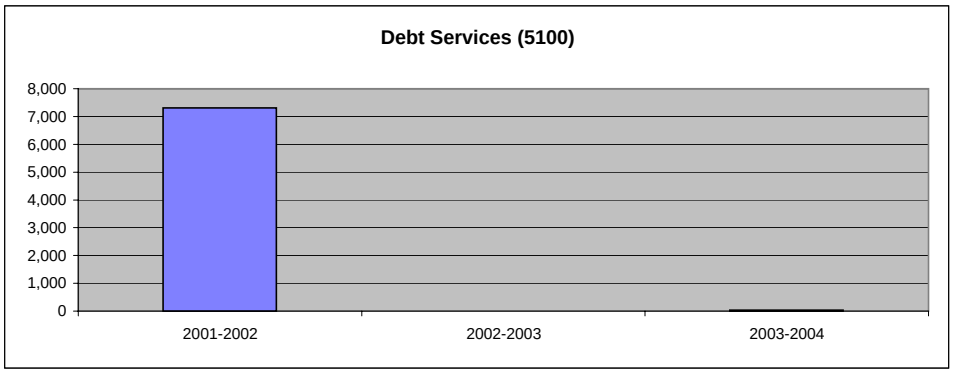
Debt Services Expenditures (5100)

	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	7,311		0	-100%		38	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	7,311		0	-100%		38	0%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	18		0	-100%		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	7,311		0	-100%		38	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.

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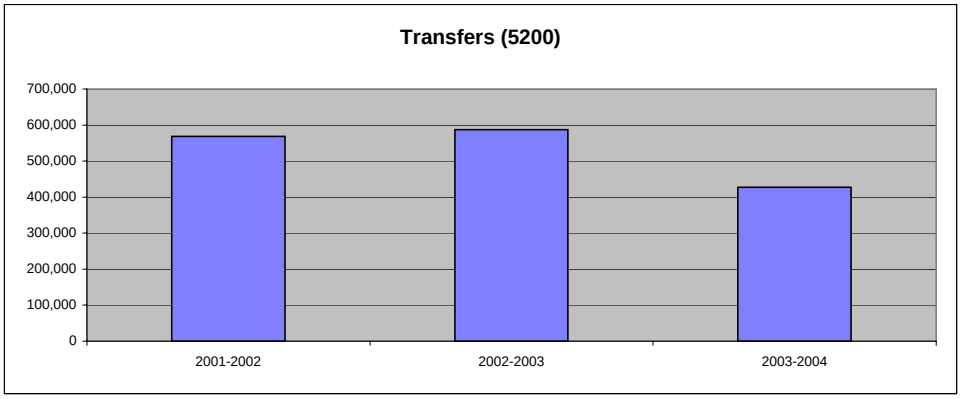
Transfers (5200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	513,719		523,679	2%		372,370	-29%
Federal Funds	0		0	0%		0	0%
Supplemental General	55,000		63,613	16%		55,000	-14%
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	568,719		587,292	3%		427,370	-27%
Enrollment (FTE)*	399.0		413.0	4%		419.0	1%
Amount per Pupil	1,425		1,422	0%		1,020	-28%
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	568,719		587,292	3%		427,370	-27%



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

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

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

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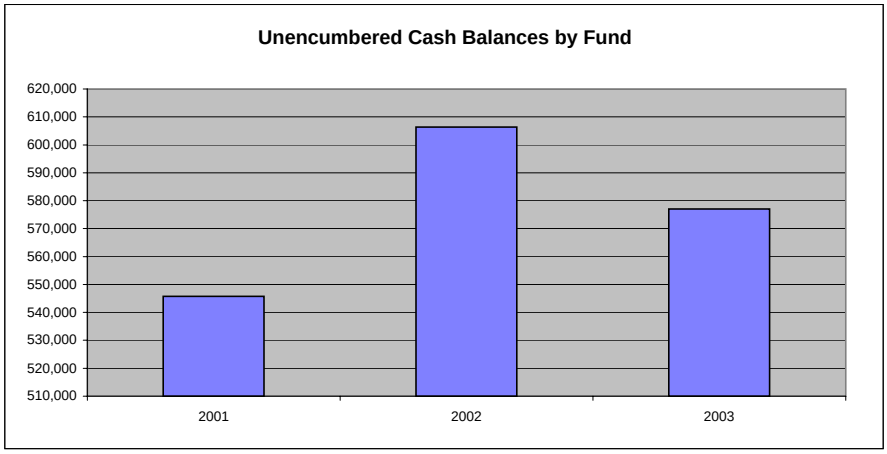
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	350	0	0
Federal Funds	716	-1,122	469
Supplemental General	5,719	3,286	17,905
Bilingual Education	0	0	0
Capital Outlay	319,546	342,073	406,219
Driver Training	12,400	13,294	16,442
Extraordinary School Program	0	0	0
Food Service	57,244	56,820	57,840
Professional Development	8,510	11,928	17,127
Parent Education Program	3,741	4,218	4,535
Summer School	0	0	0
Special Education	31,041	41,281	56,443
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	79,602	107,121	
Text Book & Student Material	19,599	27,482	
Bond & Interest 1	7,303	0	18
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	545,771	606,381	576,998
Enrollment (FTE)*	399.0	413.0	419.0
Amount per Pupil	1,368	1,468	1,377
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	545,771	606,381	576,998



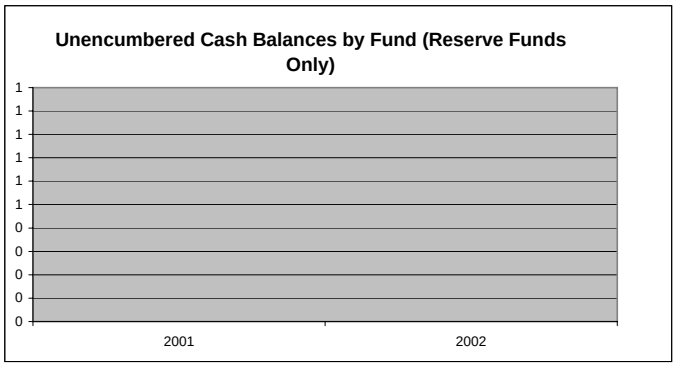
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

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



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

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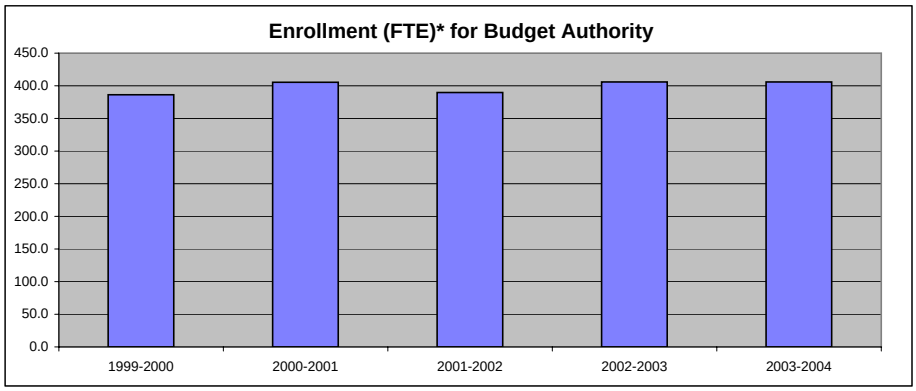
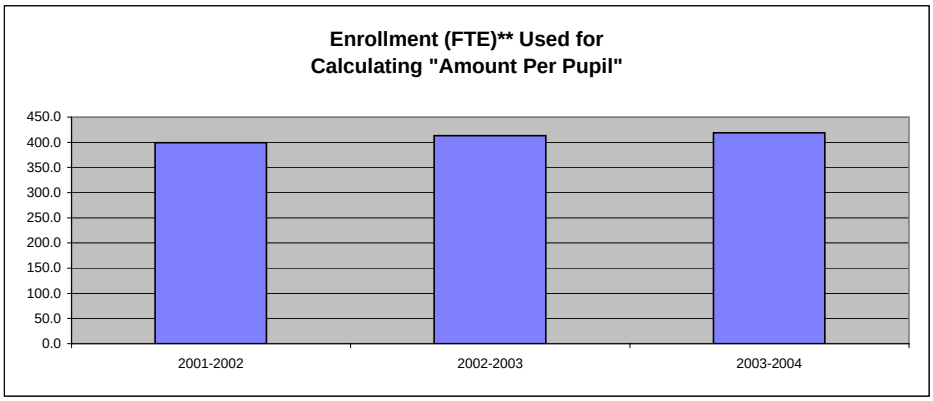
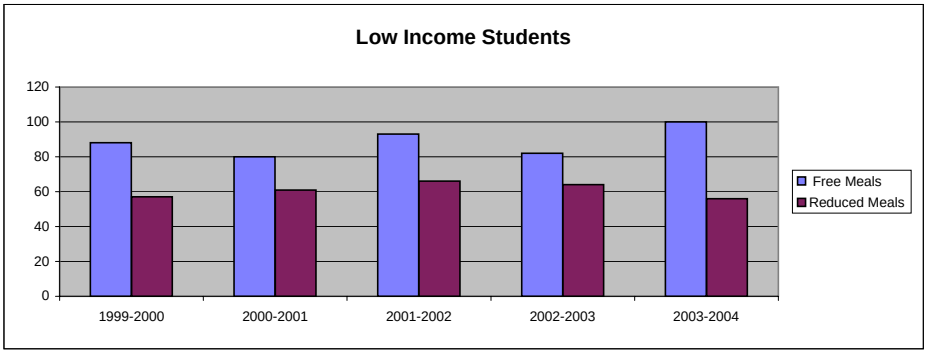
Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	386.5	405.5	5%	389.5	-4%	406.0	4%	406.0	0%
Enrollment (FTE)**	N/A	N/A		399.0		413.0	4%	419.0	1%
Number of Students - Free Meals	88	80	-9%	93	16%	82	-12%	100	22%
Number of Students - Reduced Meals	57	61	7%	66	8%	64	-3%	56	-13%





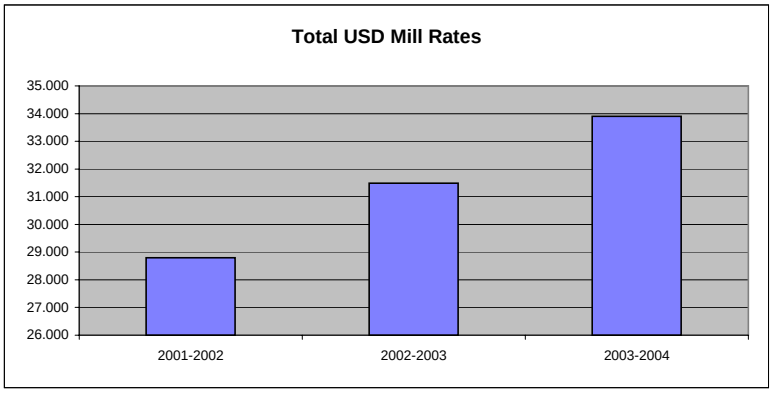


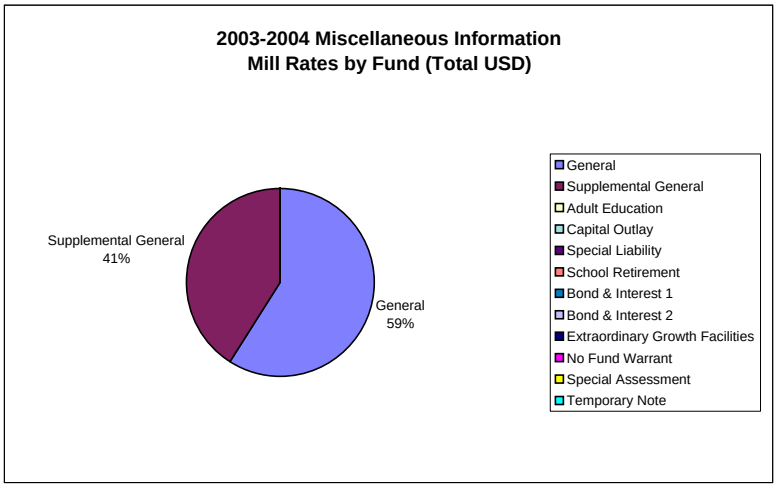
*FTE for state aid and budget authority purposes for general fund.

** 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.

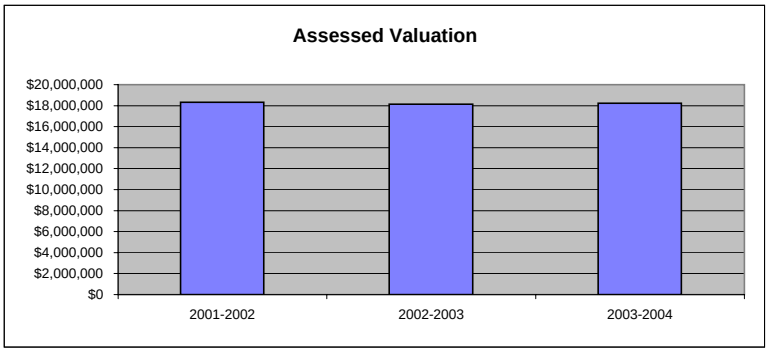
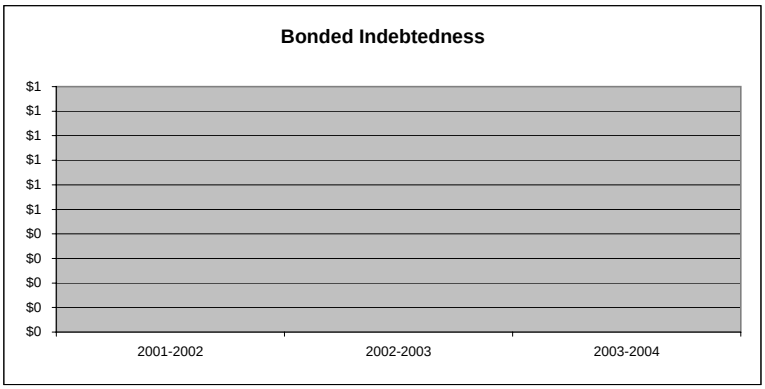
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	8.797	11.488	13.908
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	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	**28.797**	**31.488**	**33.908**
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**





USD# 438

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$18,325,133	$18,125,453	$18,235,379
Bonded Indebtedness	$0	$0	$0