Budget Profile
2003-2004

USD 243 LEBO-WAVERLY

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 #: 243

Introduction

Certainly, a budget work of this magnitude must be a cooperative effort in which all contribute, in order to provide a means of understanding the budget. We must approach this work from the standpoint that we deal with several budgets rather than one. The funding for some budgets is provided by specific taxes, while others there are no ways or means of support except for transfers from the general fund.

Board Members

William Williams, President
Elizabeth Collins, Vice President
Rodney Lewis
R. D. Linsey, Jr.
Peggy Meader
Dennis Polson
Jay Schmidt

Key Staff

Superintendent: Allen E. Pokorny
Clerk of the Board: Sharon Sullivan
Business Office Staff: Connie Kunkel

The District's Accomplishments and Challenges

Accomplishments: Kansas Assessment Tests Scores are above state averages.
Graduation rates are above state average.
High Standards for Students are set.

Challenges: School finances
Rising cost of health care
Retention of highly qualified teachers

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   Instructional cost will continue to rise.
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
   This fund will be used mainly to fund the district wide health insurance plan.
4. Summary of General and Supplemental General Fund Expenditures by Function
   Cost of educating students will remain somewhat constant from previous years.
5. Summary of Special Education Fund by Function
   Special Education costs show slight increases.
6. Instruction Expenditures (1000)
   Increased costs of special education show increased instructional costs.
7. Student and Instructional Support Expenditures (2100 & 2200)
   We show an increase in educational student support.
8. General Administration Expenditures (2300)
   General administration shows a 2% increase.
9. School Administration Expenditures (2400)
   School administrative salaries show a 3% increase.
10. Operations and Maintenance Expenditures (2600)
    Maintenance cost shows a 7% decrease over the previous 2 years.
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    Food service shows the biggest increase in supplemental services by 51%.
12. Capital Improvements (4000)
    If the BOE wanted, they would have the authority to spend the total amount budgeted in the capital improvement fund.
13. Debt Services (5000)
    This fund is used to pay the district's bonded indebtedness.
14. Miscellaneous Information Unencumbered Cash Balance by Fund
    These are all the special accounts for specific educational purposes.
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
    The budget reflects a 2% increase in students. September 20 is the official student count date in which the budget could go up or down.

17. Miscellaneous Information Mill Rates by Fund
    The 2003-04 mill levy will decrease slightly from the previous year.

18. Other Information – Assessed Valuation and Bonded Indebtedness
    The district's assessed valuation went up over $1,000,000. The district's bonded indebtedness decreased by $90,000 and will continue to decrease as the district pays off the bonds.

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

USD# 243

Summary of Total Expenditures By Function
(All Funds)

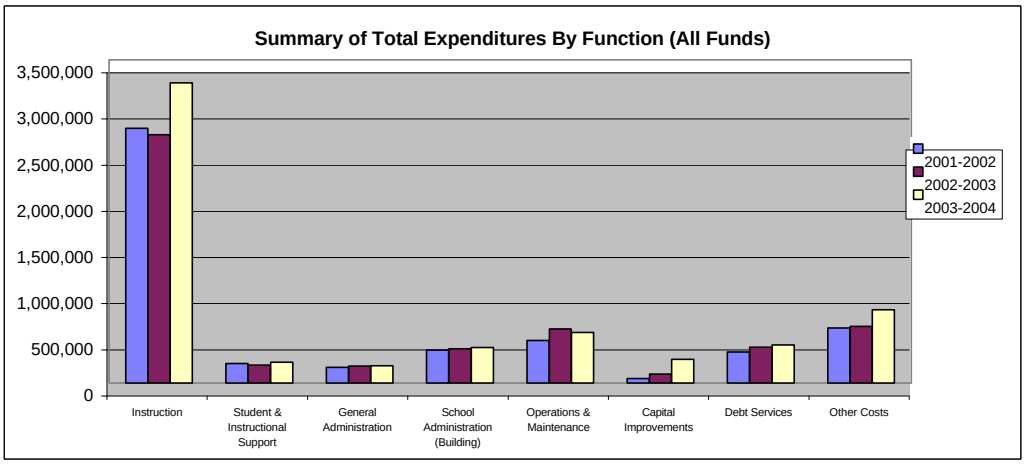
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,758,505	56%	2,689,533	53%	-3%	3,251,787	54%	21%
Student & Instructional Support	211,770	4%	193,454	4%	-9%	226,850	4%	17%
General Administration	169,128	3%	182,766	4%	8%	186,531	3%	2%
School Administration (Building)	357,932	7%	372,374	7%	4%	383,900	6%	3%
Operations & Maintenance	460,826	9%	585,221	11%	27%	545,800	9%	-7%
Capital Improvements	48,283	1%	97,263	2%	101%	255,000	4%	162%
Debt Services	336,433	7%	386,555	8%	15%	413,090	7%	7%
Other Costs	597,478	12%	613,763	12%	3%	792,691	13%	29%
Total Expenditures	4,940,355	100%	5,120,929	100%	4%	6,055,649	100%	18%

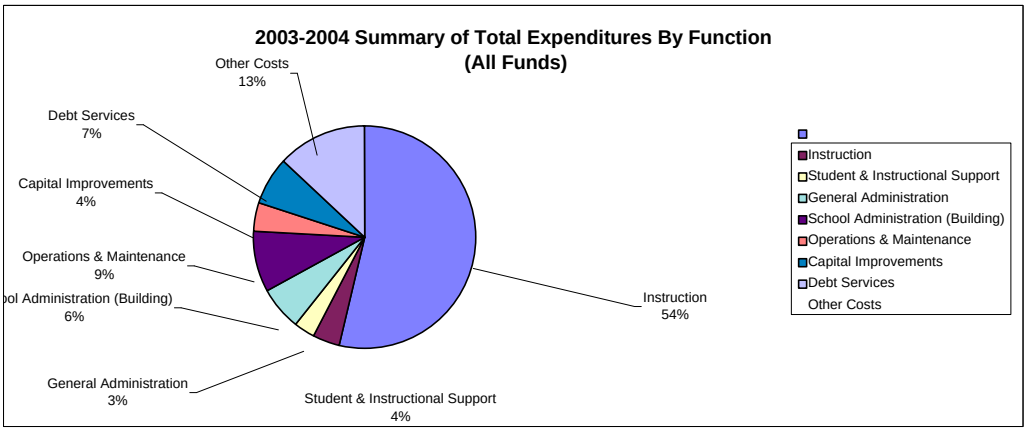
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

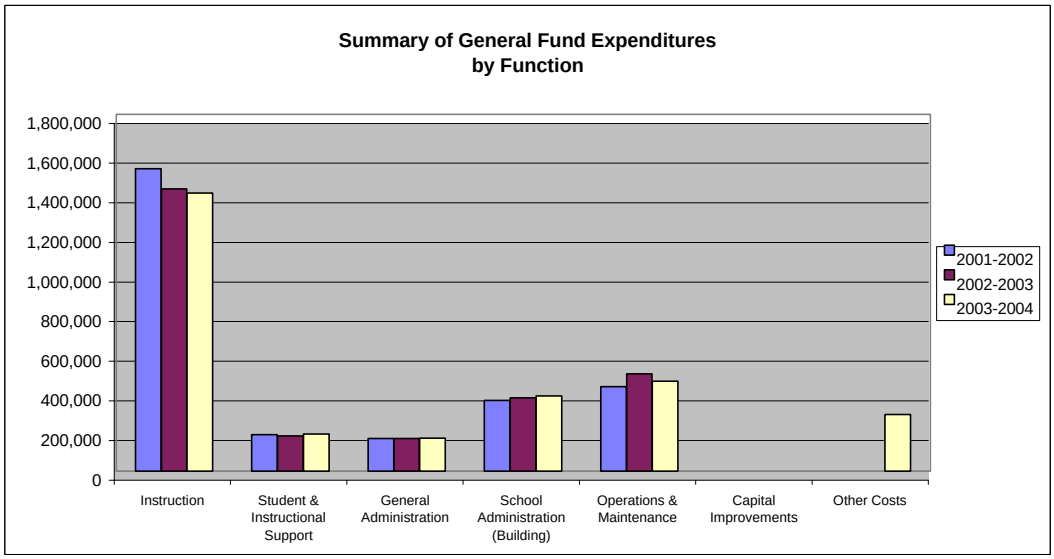


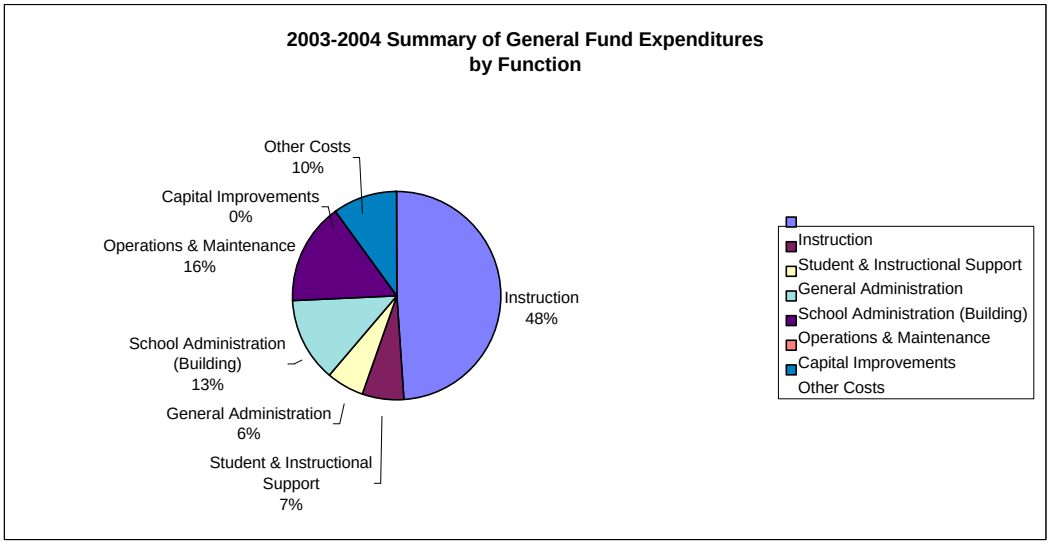


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,525,261	57%	1,424,206	54%	-7%	1,403,000	49%	-1%
Student & Instructional Support	184,637	7%	178,235	7%	-3%	187,175	7%	5%
General Administration	164,351	6%	164,616	6%	0%	165,850	6%	1%
School Administration (Building)	356,655	13%	369,845	14%	4%	378,900	13%	2%
Operations & Maintenance	425,678	16%	491,473	19%	15%	453,300	16%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	285,950	10%	0%
Total Expenditures	2,656,582	100%	2,628,375	100%	-1%	2,874,175	100%	9%
Amount per Pupil	$4,306		$4,359		1%	$4,673		7%

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

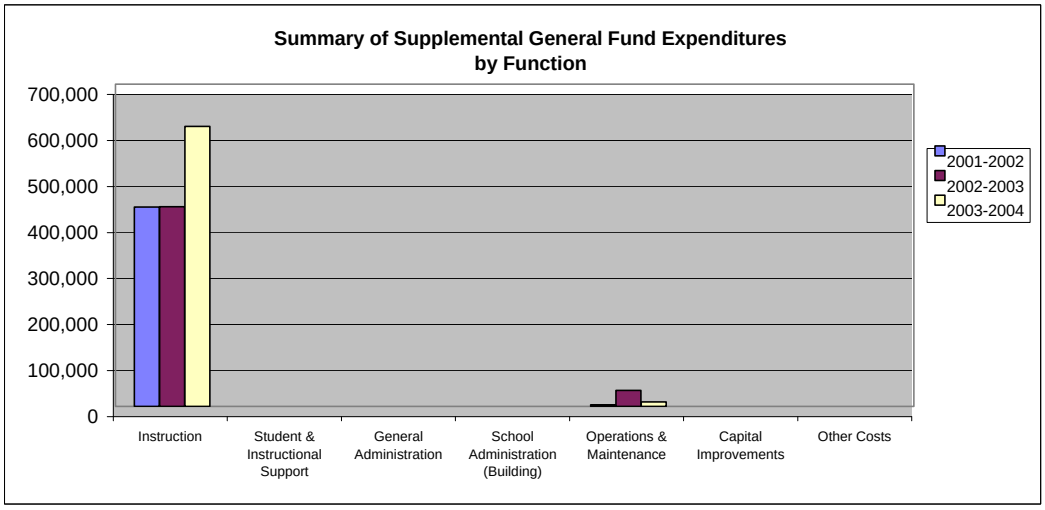


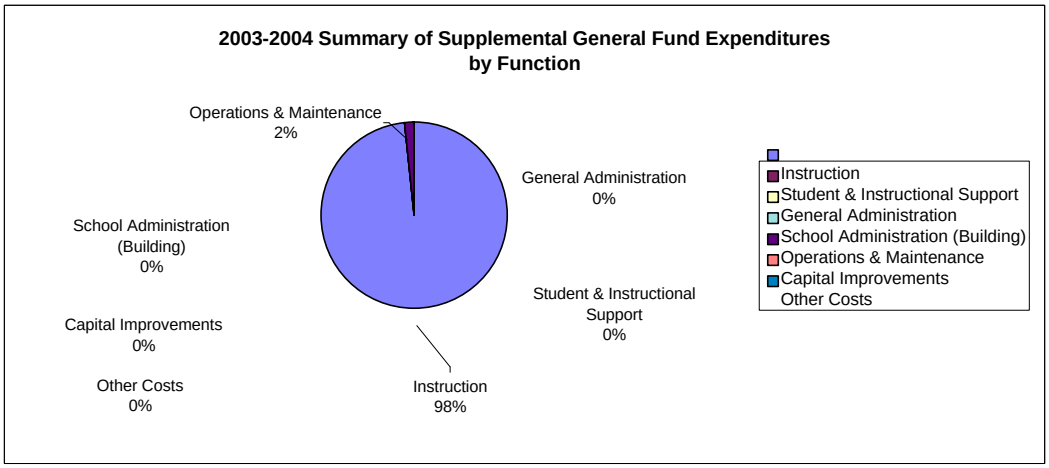


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	433,298	99%	433,523	93%	0%	608,441	98%	40%
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	3,790	1%	35,024	7%	824%	10,000	2%	-71%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	437,088	100%	468,547	100%	7%	618,441	100%	32%
Amount per Pupil	$708		$777		10%	$1,006		29%

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



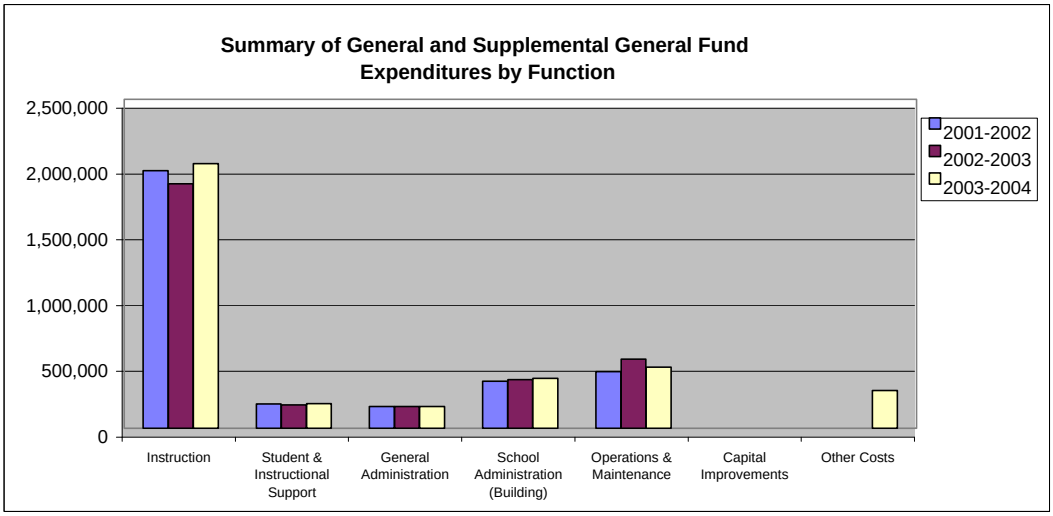


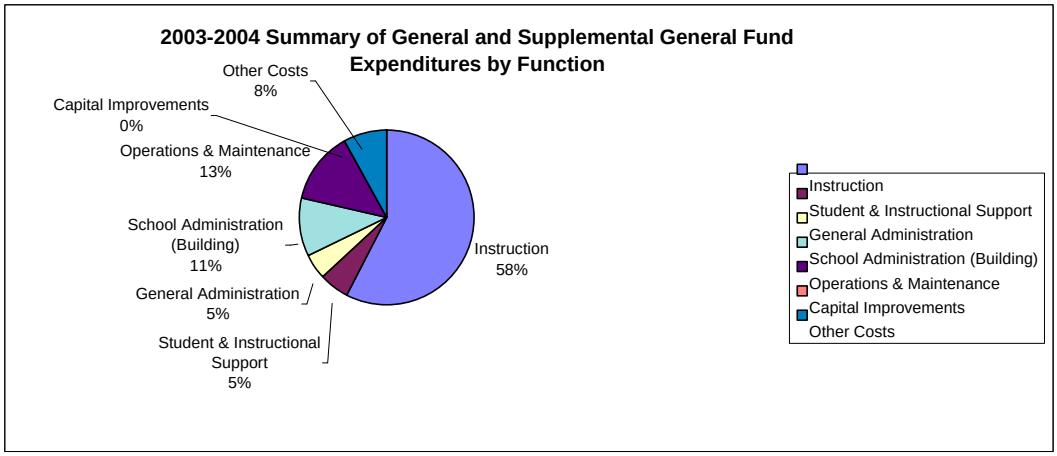
USD# 243

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	1,958,559	63%	1,857,729	60%	-5%	2,011,441	58%	8%
Student & Instructional Support	184,637	6%	178,235	6%	-3%	187,175	5%	5%
General Administration	164,351	5%	164,616	5%	0%	165,850	5%	1%
School Administration (Building)	356,655	12%	369,845	12%	4%	378,900	11%	2%
Operations & Maintenance	429,468	14%	526,497	17%	23%	463,300	13%	-12%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	285,950	8%	0%
Total Expenditures	3,093,670	100%	3,096,922	100%	0%	3,492,616	100%	13%
Amount per Pupil	$5,014		$5,136		2%	$5,679		11%

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.

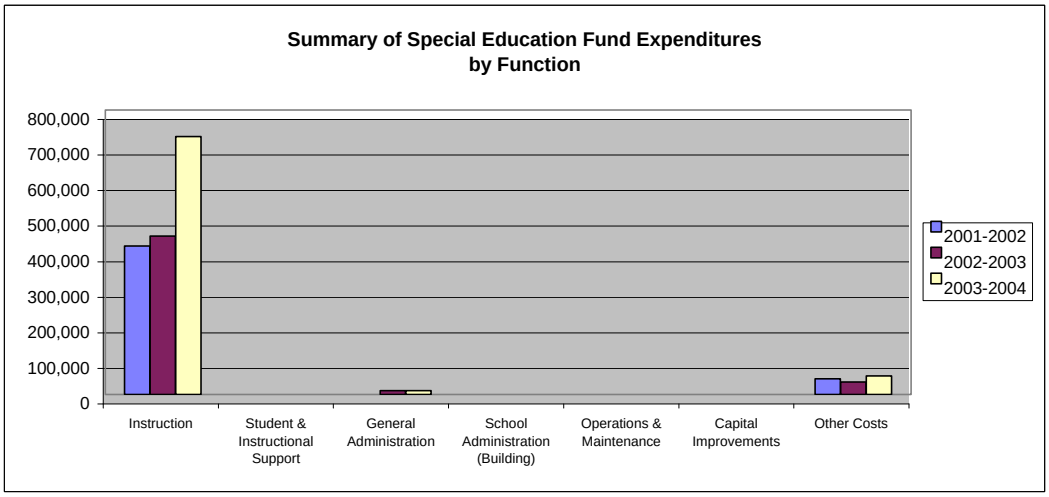


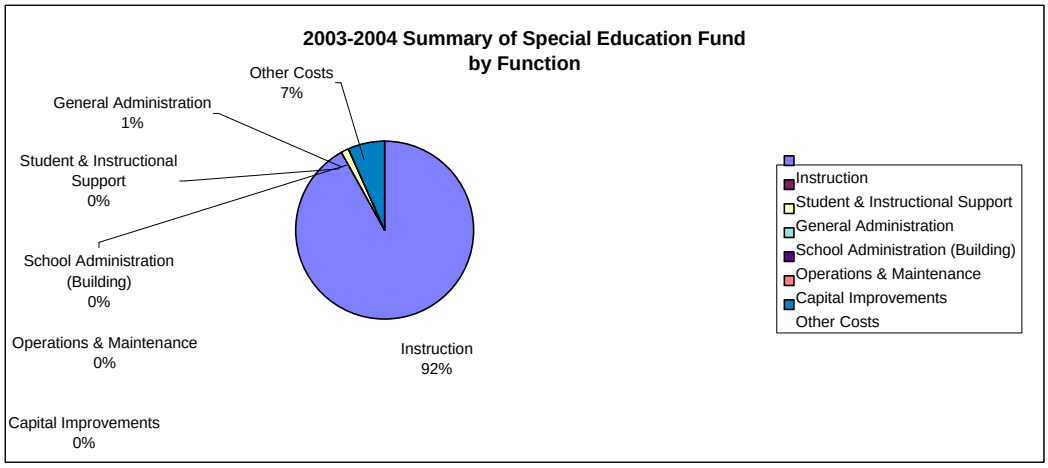


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	417,133	90%	445,313	91%	7%	725,352	92%	63%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	10,681	2%	0%	10,681	1%	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	44,082	10%	34,951	7%	-21%	52,500	7%	50%
Total Expenditures	461,215	100%	490,945	100%	6%	788,533	100%	61%
Amount per Pupil	$748		$814		9%	$1,282		57%

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.)

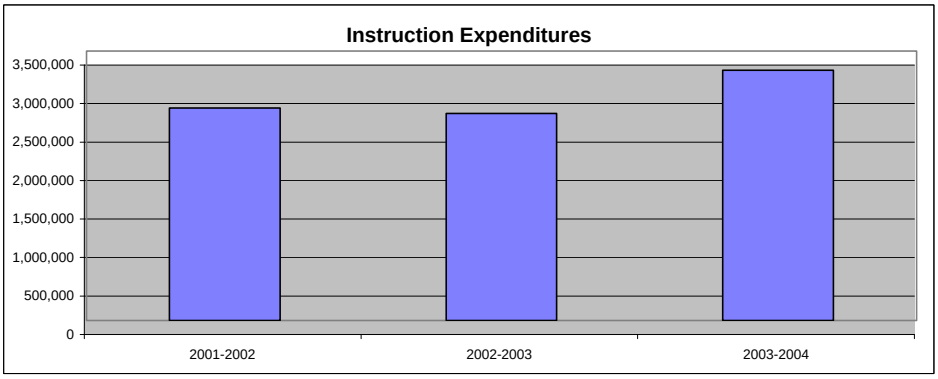


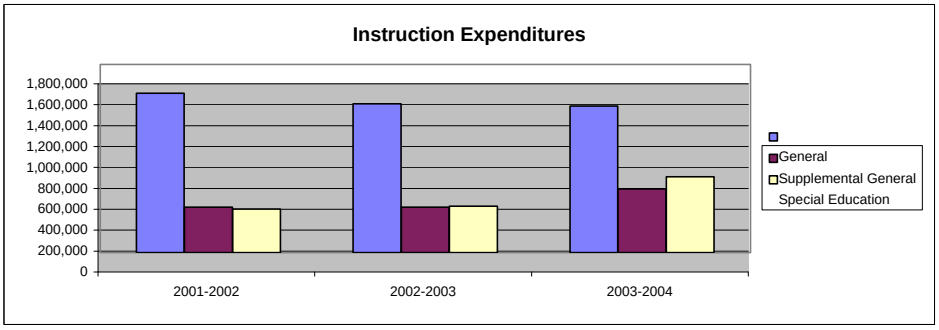


USD# 243

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,525,261		1,424,206	-7%		1,403,000	-1%
Federal Funds	74,899		89,312	19%		93,619	5%
Supplemental General	433,298		433,523	0%		608,441	40%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	73,682		39,020	-47%		140,000	259%
Driver Education	5,146		9,090	77%		25,375	179%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	5,807		5,299	-9%		6,000	13%
Special Education	417,133		445,313	7%		725,352	63%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	223,279		243,770	9%		250,000	3%
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	2,758,505		2,689,533	-3%		3,251,787	21%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	4,471		4,460	0%		5,287	19%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,758,505		2,689,533	-3%		3,251,787	21%





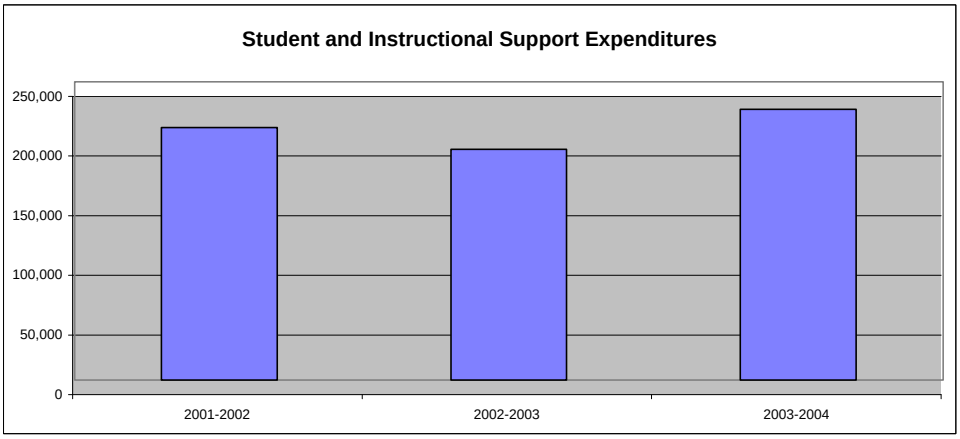
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	184,637		178,235	-3%		187,175	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	15,406		1,162	-92%		10,000	761%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	11,727		14,057	20%		29,675	111%
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	211,770		193,454	-9%		226,850	17%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	343		321	-7%		369	15%
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	211,770		193,454	-9%		226,850	17%
Amount per Pupil	$358		$332	-7%		$384	16%



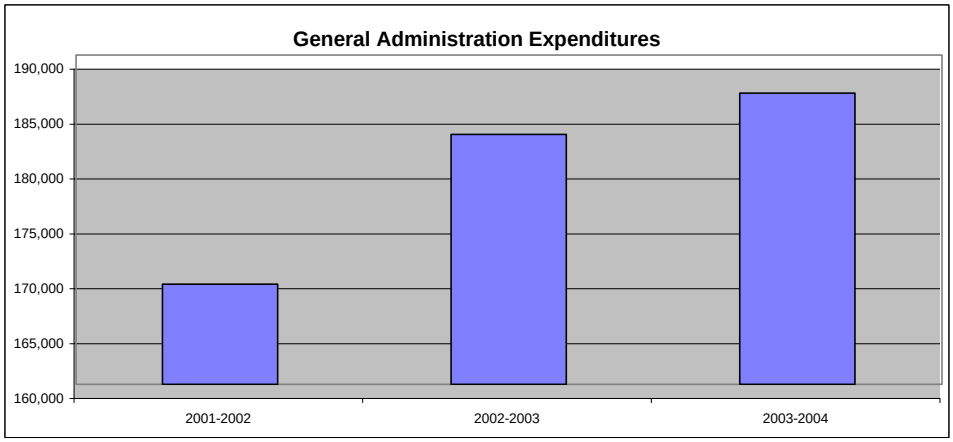
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	164,351		164,616	0%		165,850	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,777		7,469	56%		10,000	34%
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		10,681	0%		10,681	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	169,128		182,766	8%		186,531	2%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	274		303	11%		303	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	169,128		182,766	8%		186,531	2%



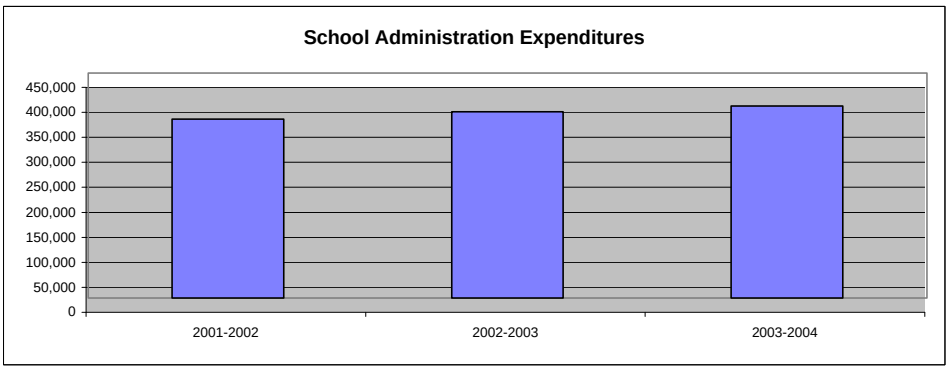
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	356,655		369,845	4%		378,900	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,277		2,529	98%		5,000	98%
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	357,932		372,374	4%		383,900	3%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	580		618	6%		624	1%
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	357,932		372,374	4%		383,900	3%



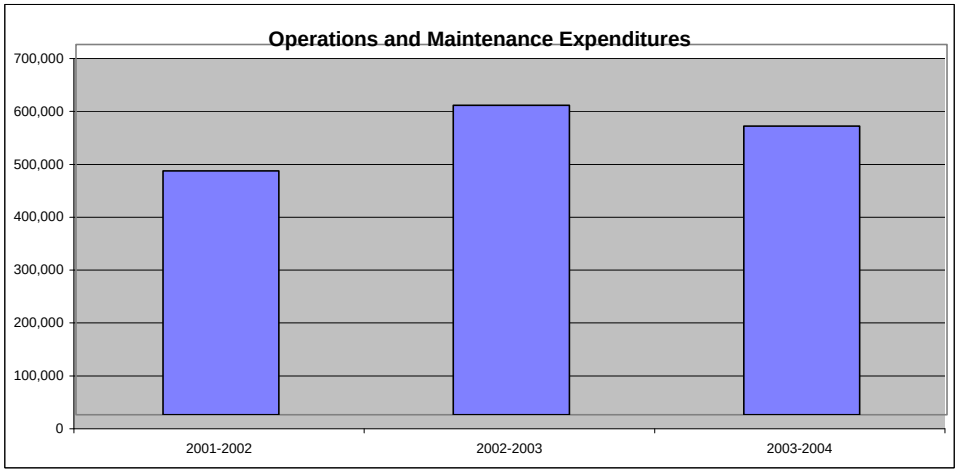
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	425,678		491,473	15%		453,300	-8%
Federal Funds	0		0	0%		0	0%
Supplemental General	3,790		35,024	824%		10,000	-71%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	14,351		39,837	178%		50,000	26%
Driver Training	1,072		1,642	53%		16,000	874%
Extraordinary School Program	0		0	0%		0	0%
Food Service	12,188		13,021	7%		16,500	27%
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	600		587	-2%			
Vocational Education	3,147		3,637	16%		0	-100%
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	460,826		585,221	27%		545,800	-7%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	747		971	30%		887	-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	460,826		585,221	27%		545,800	-7%



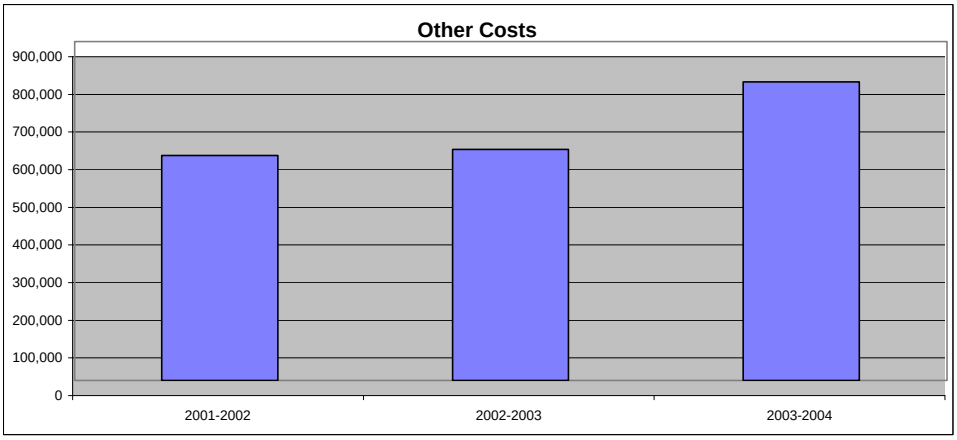
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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%		285,950	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	276,788		299,892	8%		453,916	51%
Professional Development	354		255	-28%		325	27%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	44,082		34,951	-21%		52,500	50%
Technology Education	0		0	0%			
Transportation	276,254		278,665	1%			
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	597,478		613,763	3%		792,691	29%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	968		1,018	5%		1,289	27%
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	597,478		613,763	3%		792,691	29%



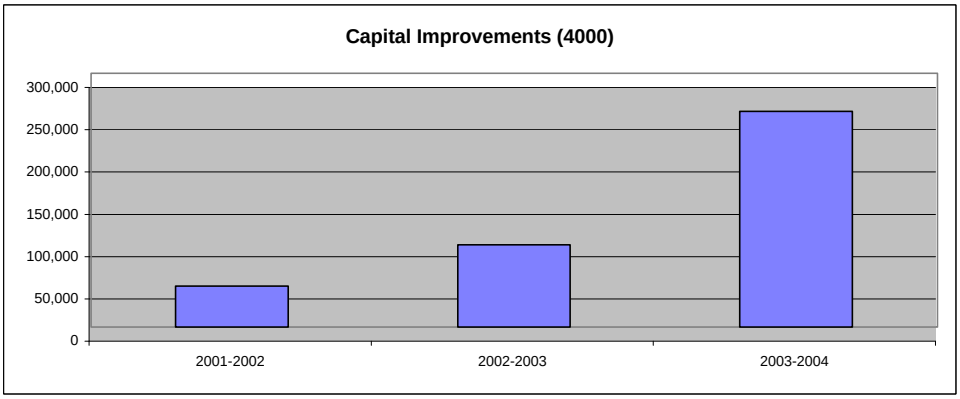
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	48,283		97,263	101%		255,000	162%
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	48,283		97,263	101%		255,000	162%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	78		161	106%		415	157%
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	48,283		97,263	101%		255,000	162%



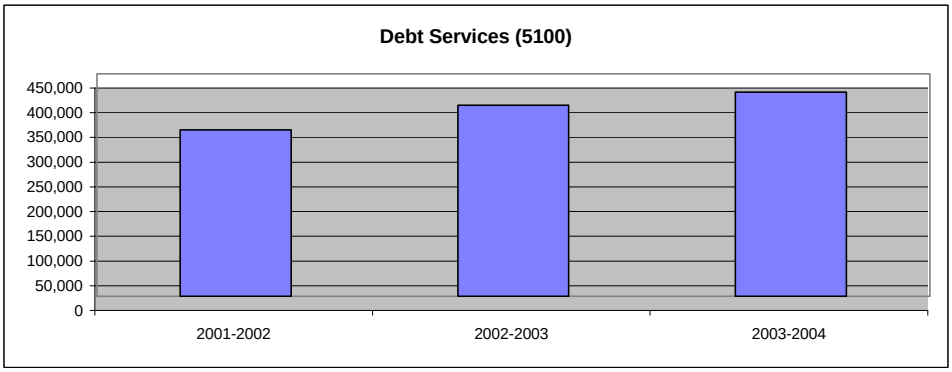
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	336,433		386,555	15%		413,090	7%
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	336,433		386,555	15%		413,090	7%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	545		641	18%		672	5%
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	336,433		386,555	15%		413,090	7%



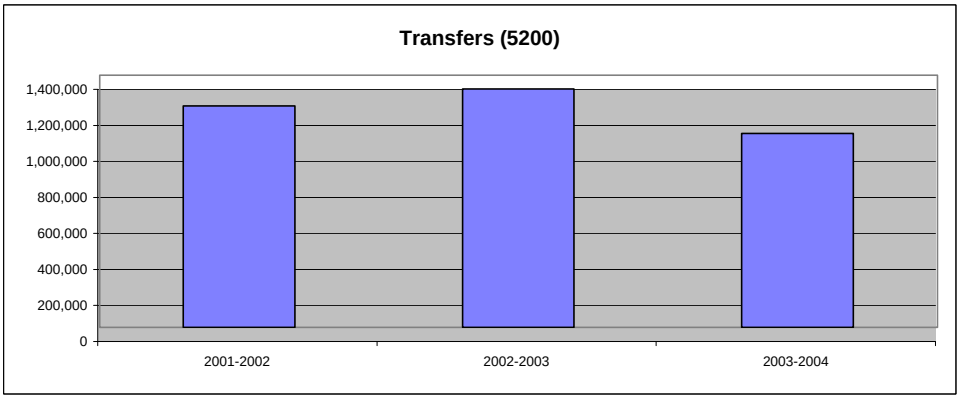
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	1,196,777		1,247,517	4%		1,029,000	-18%
Federal Funds	0		0	0%		0	0%
Supplemental General	32,912		76,453	132%		47,000	-39%
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	1,229,689		1,323,970	8%		1,076,000	-19%
Enrollment (FTE)*	617.0		603.0	-2%		615.0	2%
Amount per Pupil	1,993		2,196	10%		1,750	-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	1,229,689		1,323,970	8%		1,076,000	-19%



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

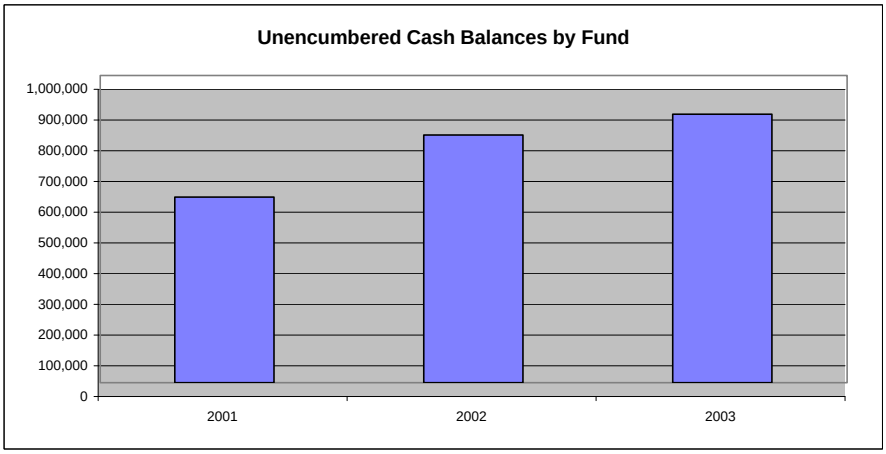
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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# 243

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	252	0	0
Federal Funds	0	0	0
Supplemental General	1,953	34,375	31,533
Bilingual Education	0	0	0
Capital Outlay	251,975	274,722	266,315
Driver Training	19,357	30,389	30,000
Extraordinary School Program	0	0	0
Food Service	65,531	70,392	90,466
Professional Development	16,471	19,784	20,000
Parent Education Program	0	0	0
Summer School	170	0	0
Special Education	178,057	182,912	241,533
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	10,128	68,876	
Text Book & Student Material	0	0	
Bond & Interest 1	60,248	124,755	193,975
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	604,142	806,205	873,822
Enrollment (FTE)*	617.0	603.0	615.0
Amount per Pupil	979	1,337	1,421
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	604,142	806,205	873,822



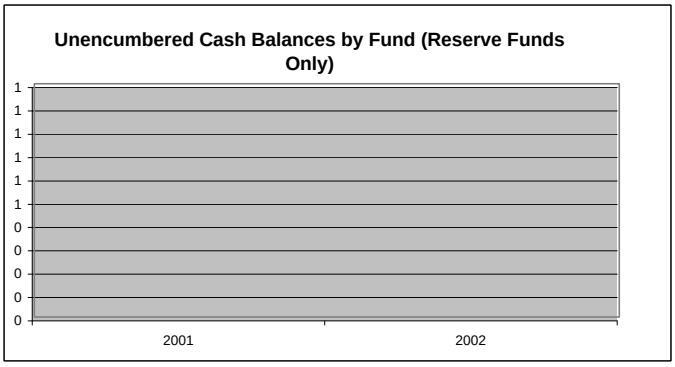
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

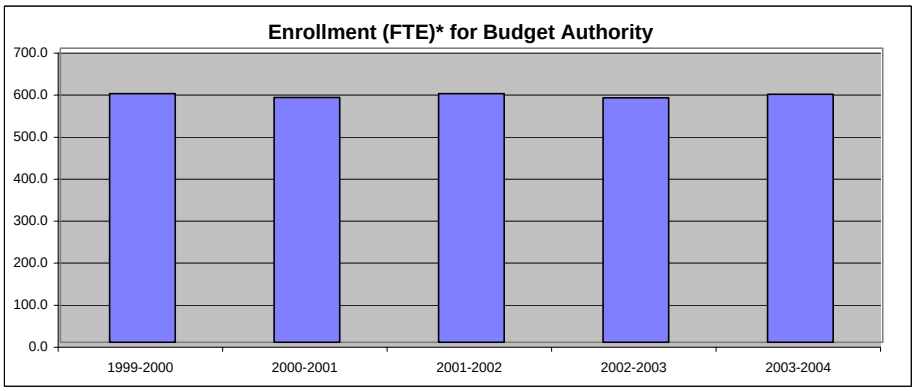


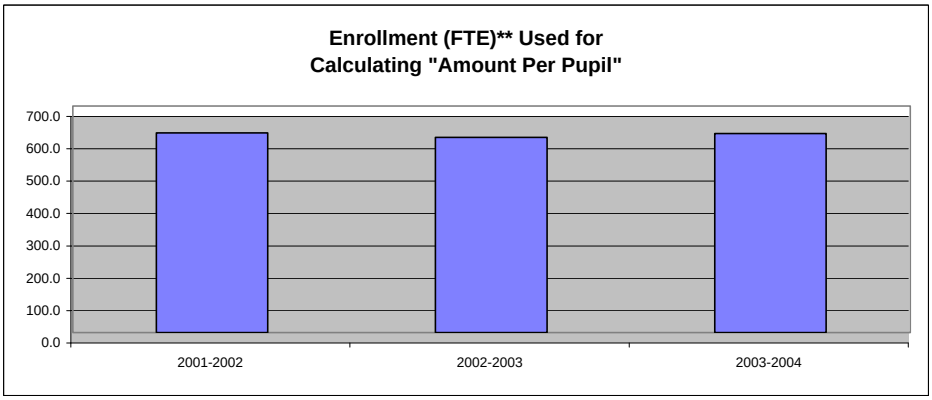
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

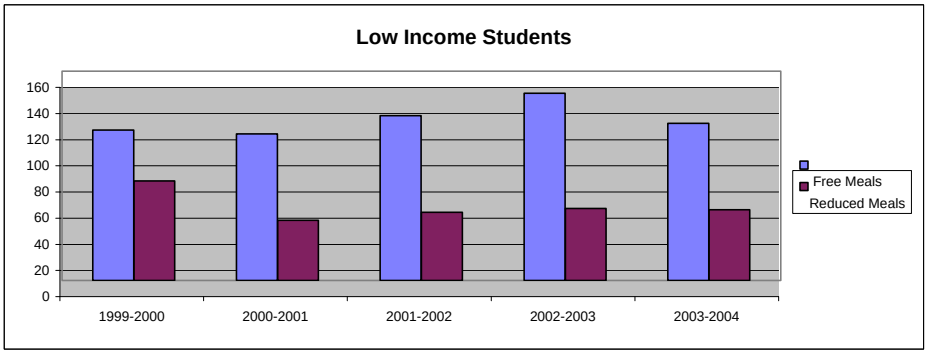
USD# 243

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)*	591.5	582.5	-2%	591.5	2%	582.0	-2%	590.0	1%
Enrollment (FTE)**	N/A	N/A		617.0		603.0	-2%	615.0	2%
Number of Students - Free Meals	115	112	-3%	126	13%	143	13%	120	-16%
Number of Students - Reduced Meals	76	46	-39%	52	13%	55	6%	54	-2%





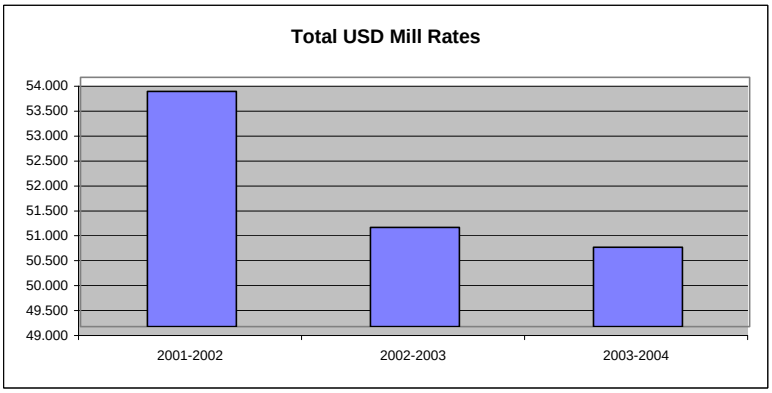


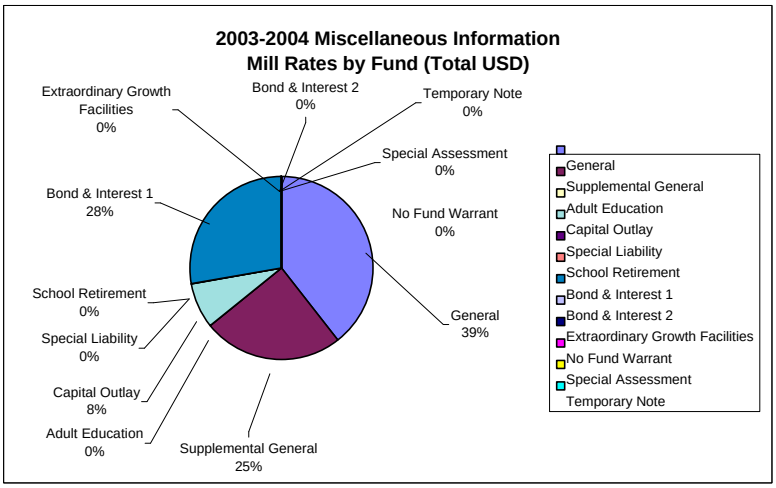
*FTE for state aid and budget authority purposes for general fund.

** 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.

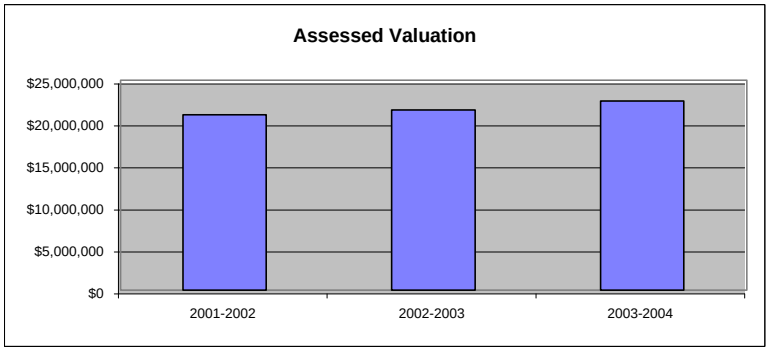
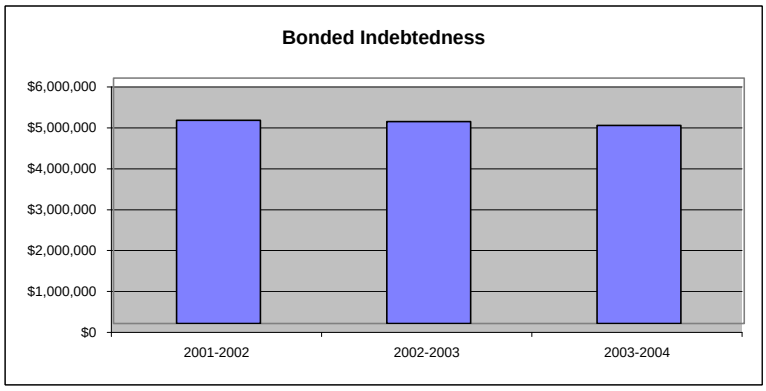
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	15.960	12.399	12.505
Adult Education	0.000	0.000	0.000
Capital Outlay	3.486	3.990	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	14.271	14.600	14.089
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	**53.717**	**50.989**	**50.594**
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# 243

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$20,866,143	$21,446,390	$22,511,628
Bonded Indebtedness	$4,970,000	$4,935,000	$4,845,000