Budget Profile
2003-2004

Logan USD #326

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 #: 326

Introduction

The following information has been compiled for the purpose of providing the reader with an overview Logan USD #326 and its 2003-04 Budget.

Board Members

The following people are serving on the Board of Education for USD #326:

John Sullivan, President	785-689-7441 (home)
Keith Forssberg, Vice-President	785-689-4306 (home)
Kirk Girard, member	785-973-2288 (home)
Staci Hartman, member	785-689-7535 (home)
Mickie McElroy, member	785-689-4246 (home)
Rodney Sansom, member	785-622-4265 (home)
Cathy States, member	785-689-7498 (home)

Key Staff

Superintendent/K-12 Principal:	Robert L. Jackson
Secondary Administrative Assistant:	Robin VanLaeys
Business Office Staff:	Korene Triplett, Clerk of the Board
Curriculum & Instruction Staff:	Shannon Kats, Professional Development/Vo-Ed
Other Key Contacts:	Becky Pakkebier, Technology
	Lisa Archer, Title I/Reading chair
	Crystal McDonald, School Psychologist
	Mike Lehning, Special Ed. (7-12)
	Tam Kemper, Special Ed. (4-6)
	Jean Kiser, Special Ed. (K-3)
	Jerrod Hofaker, Math chair
	Pat Shank, Language Arts chair
	Linda Nighswonger, Science chair
	Lonnie Jansonius, Social Studies chair

The District's Accomplishments and Challenges

Accomplishments:

Noted accomplishments during the 2002-03 school year include the following:

1. Kansas Assessment Scores:
   A. 8th grade reading
      - 55.55% (10 of 18 students) performed at the "Proficient" or above level.
      - This exceeded the state AYP of 51.2%.

   B. 11th grade reading
      - 61.1% (11 of 18) performed at the "Proficient" or above level.
      - AYP = 44.0%

C. 4th grade math
- 80% (8 of 10) performed at the "Proficient" or above level.
- AYP = 46.8%

D. 7th grade math
- 62.5% (10 of 16) performed at the "Proficient" or above level.
- AYP = 46.8%

E. 10th grade math
- 50% (7 of 14) performed at the "Proficient" or above level.
- AYP = 29.1%

Note: 5th grade reading was the only class not to reach the AYP goal.
- 50% (9 of 18) performed at the "Proficient" or above level.
- AYP = 51.2%

2. Graduation Rate:
   A. Logan USD #326 had a graduation rate in 2001-02 of 91.3%.
      - State average = 85.70%

3. Attendance Rate:
   A. K-6 had an attendance rate of 96.64%.
   B. 7-12 had an attendance rate of 95.76%.

Challenges:

Like many small rural districts in the state of Kansas, Logan USD #326 faces a variety of challenges that could, in the near future, impede the district's mission of educating all students to be not only knowledgeable but also responsible and respectful. A declining enrollment combined with what is now seen as inappropriate state funding for small schools has created a perplexing dilemma for this district. Faced with rising health care costs, the Board of Education made the decision to switch to the State Health Care Plan in order that district employees would receive affordable health care. However, in order to be able to do this, the district's teachers have not be afforded a raise in salary for the past two years. While it has become somewhat difficult to recruit quality educators to this district, continuing this trend and not being able to offer a competitive salary will only magnify this problem.

Another challenge our district faces includes helping the juniors and seniors who take the ACT to perform at a higher level. This past year's ACT scores reflect the following information:

A. The average score for core curriculum students taking the ACT was 21.0.
- The state average for core curriculum students was 22.5.
- The national average for core curriculum students was 21.8.

B. The average score for non-core curriculum students taking the ACT was 15.3.
- The state average for non-core curriculum students was 19.5.
- The national average for non-core curriculum students was 19.3.

Note: It should be noted that the 2002-03 ACT scores reflect a higher percentage of students taking this assessment than in years prior.

Possibly the greatest challenge our district is facing in the next ten years is meeting the challenges placed before us as a result of No Child Left Behind. Not only are meeting the benchmarks of AYP a concern, but curriculum development, professional development, and having a qualified staff who can perform the various tasks/necessities that go along with NCLB all pose a definite problem for small districts like ours.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
    a. General Fund = student support services, maintenance, transportation, transfers
    b. Supplemental General = energy costs, transfers
    c. Capital Outlay = instructional, equipment, building maintenance, transfers
    d. Federal Funds = technology, Title I/Reading & Math enhancement, Drug & Alcohol Awareness
    e. Drivers Education = salaries and expenses, student services
    f. Food Service = salaries and expenses for student lunch program
    g. Professional Development = continuing education fund
    h. Parent Education Program = services directed from Special Ed. Co-op
    i. Summer School = salaries and expenses, enrichment program for K-6
    j. Special Education = salaries and expenses, payment to Special Ed. Coop/Interlocal, supplies, and transportation
    k. Vocational = salaries and equipment for vocational instruction

2. Summary of General Fund Expenditures by Function
    a. $1,727, 534 has been budgeted for such things as salaries, health insurance, supplies, operations and maintenance, and transportation.
    b. A 20 mill tax rate will result in $203,128 2003 of tax to be levied.

3. Summary of Supplemental General Fund Expenditures by Function
    a. $122,334 has been budgeted for energy costs.
    b. A 7.704 tax rate will result in $85,158 of 2003 tax to be levied.

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

5. Summary of Special Education Fund by Function
    a. $412,085 has been budgeted for Special Ed. instruction (salaries, insurance), payment to Special Ed. Coop/Interlocal, supplies, and transportation.

6. Instruction Expenditures (1000)
    a. $46,900 has been budgeted for classroom supplies and the activity fund.

7. Student and Instructional Support Expenditures (2100 & 2200)
    a. $17,063 has been budgeted for computer supplies, network support, etc.

8. General Administration Expenditures (2300)
    a. $112,471 has been budgeted for district level supplies and administrative salaries.

9. School Administration Expenditures (2400)
    a. $122,289 has been budgeted for building level office supplies and administrative salaries.

10. Operations and Maintenance Expenditures (2600)
    a. $228,974 has been budgeted for maintenance and custodial salaries, building supplies, and maintenance costs.

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

a. $0

12. Capital Improvements (4000)
    a. $0

13. Debt Services (5000)
    a. $0

14. Miscellaneous Information Unencumbered Cash Balance by Fund

15. Reserve Funds Unencumbered Cash Balance

16. Other Information – FTE
    a. This budget was prepared using an estimated full-time enrollment of 208.0

17. Miscellaneous Information Mill Rates by Fund

a.	General Fun	=	20.000 mills
b.	Supplemental General	=	7.704
c.	Capital Outlay	=	2.000

18. Other Information – Assessed Valuation and Bonded Indebtedness
    a. The 2003 Assessed Valuation for all funds except General = $11,053,189.
    b. The 2003 General Fund Assessed Valuation = $10,156,378.
    c. Bonded Indebtedness = $0

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)

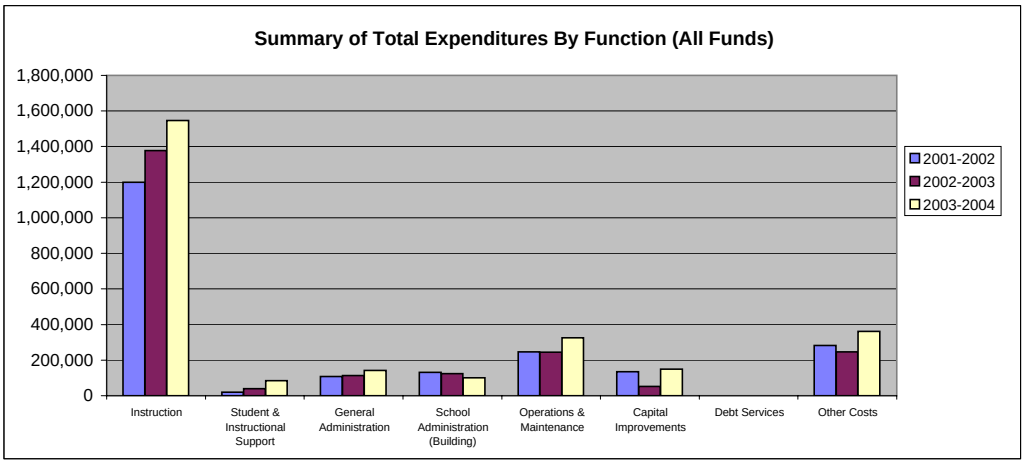
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,199,106	57%	1,377,246	63%	15%	1,546,275	57%	12%
Student & Instructional Support	20,656	1%	38,753	2%	88%	83,628	3%	116%
General Administration	107,127	5%	113,676	5%	6%	141,548	5%	25%
School Administration (Building)	130,692	6%	123,249	6%	-6%	101,447	4%	-18%
Operations & Maintenance	247,186	12%	245,010	11%	-1%	324,800	12%	33%
Capital Improvements	134,681	6%	51,976	2%	-61%	150,000	6%	189%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	281,569	13%	247,013	11%	-12%	361,649	13%	46%
Total Expenditures	2,121,017	100%	2,196,923	100%	4%	2,709,347	100%	23%

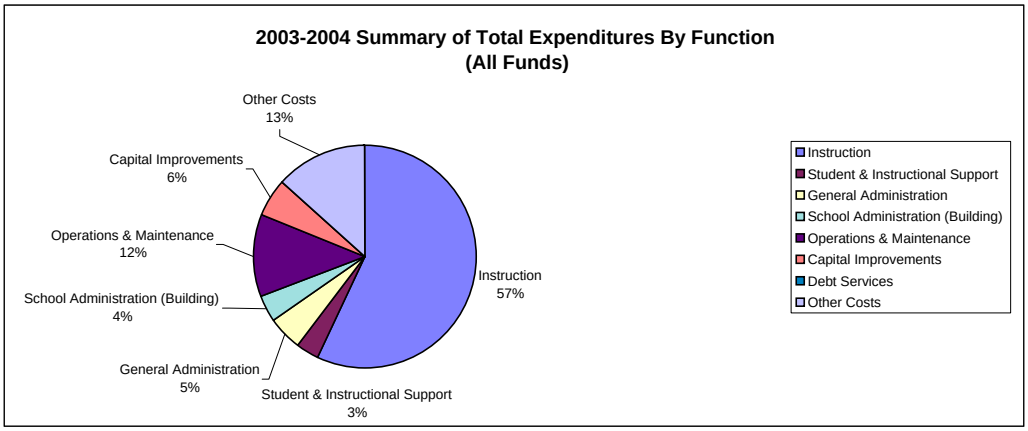
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

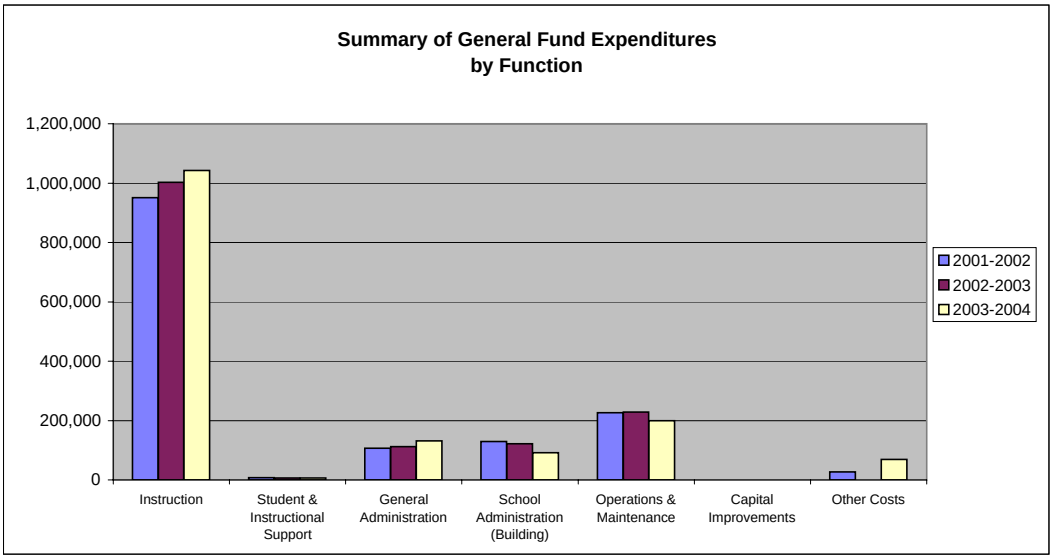


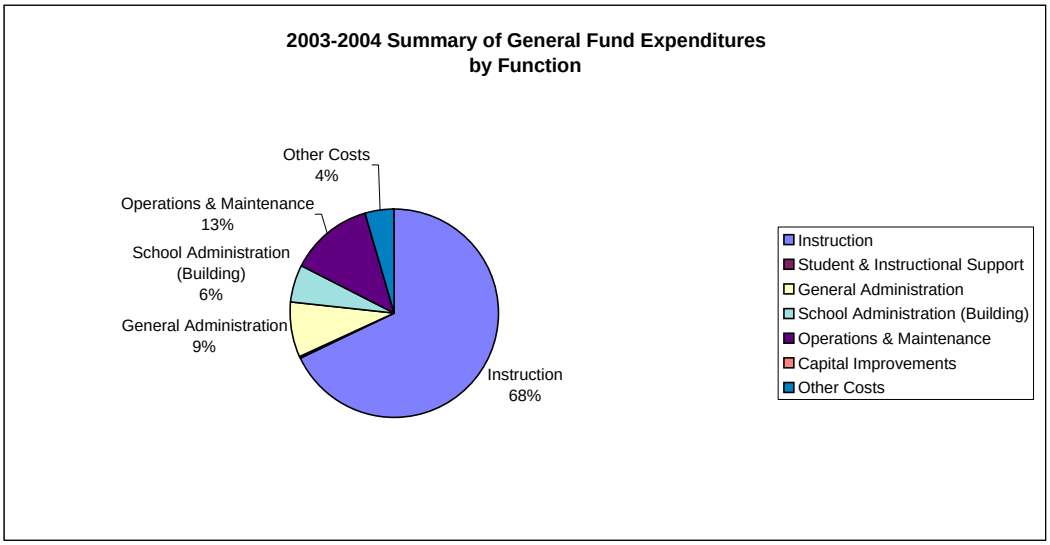


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	951,025	66%	1,003,127	68%	5%	1,043,100	68%	4%
Student & Instructional Support	7,952	1%	6,570	0%	-17%	6,800	0%	4%
General Administration	107,127	7%	112,519	8%	5%	131,548	9%	17%
School Administration (Building)	129,142	9%	122,289	8%	-5%	91,447	6%	-25%
Operations & Maintenance	226,695	16%	228,974	16%	1%	199,400	13%	-13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	27,265	2%	0	0%	-100%	69,200	4%	0%
Total Expenditures	1,449,206	100%	1,473,479	100%	2%	1,541,495	100%	5%
Amount per Pupil	$6,725		$7,442		11%	$7,411		0%

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

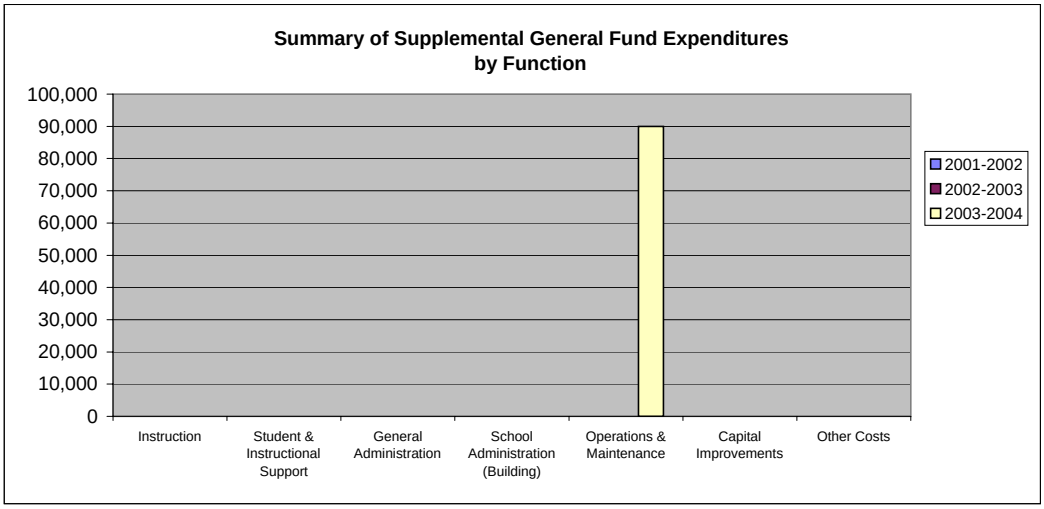


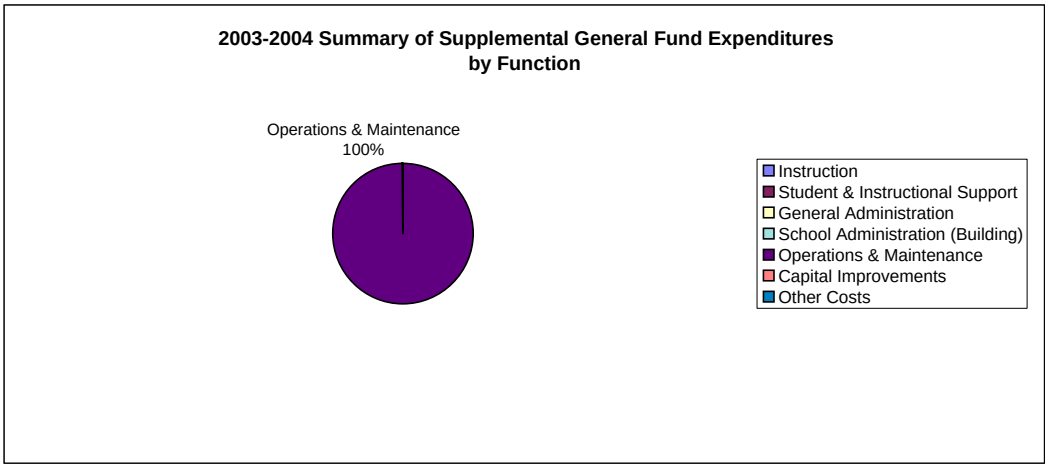


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	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%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	90,000	100%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	0	0%	0	0%	0%	90,000	100%	0%
Amount per Pupil	$0		$0		0%	$433		0%

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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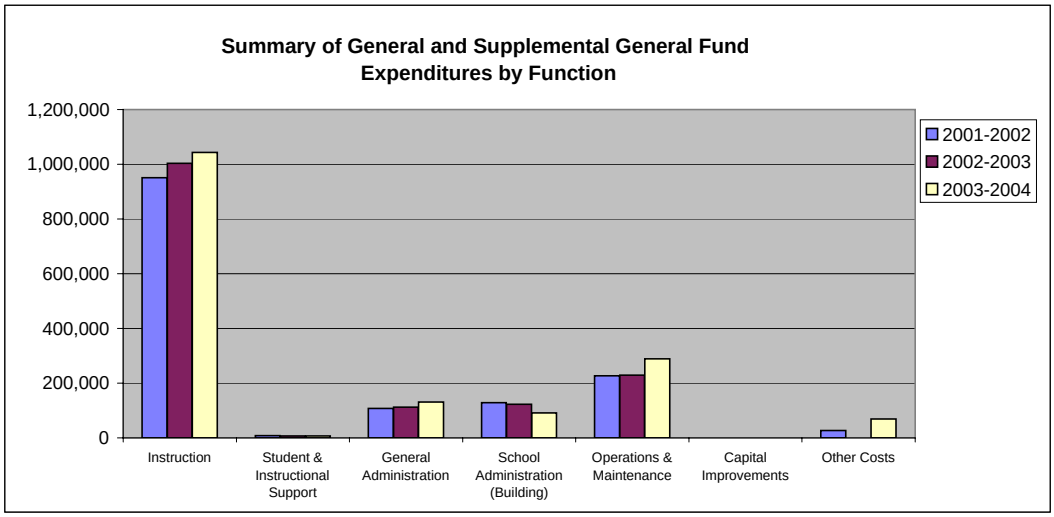
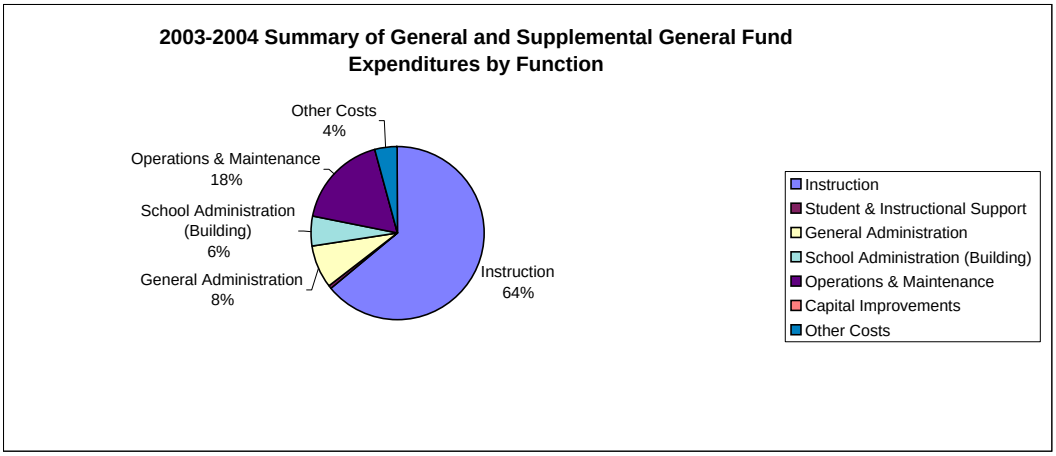
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	951,025	66%	1,003,127	68%	5%	1,043,100	64%	4%
Student & Instructional Support	7,952	1%	6,570	0%	-17%	6,800	0%	4%
General Administration	107,127	7%	112,519	8%	5%	131,548	8%	17%
School Administration (Building)	129,142	9%	122,289	8%	-5%	91,447	6%	-25%
Operations & Maintenance	226,695	16%	228,974	16%	1%	289,400	18%	26%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	27,265	2%	0	0%	-100%	69,200	4%	0%
Total Expenditures	1,449,206	100%	1,473,479	100%	2%	1,631,495	100%	11%
Amount per Pupil	$6,725		$7,442		11%	$7,844		5%

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

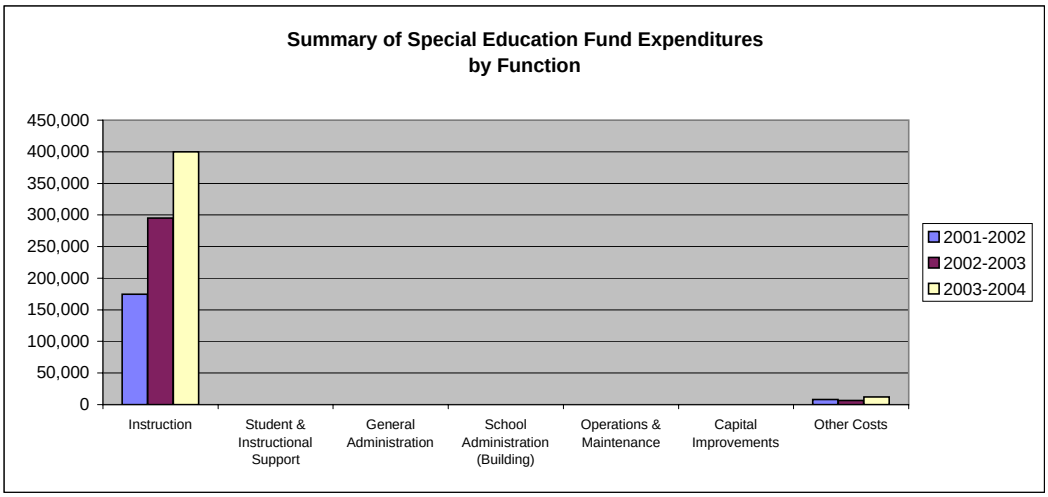


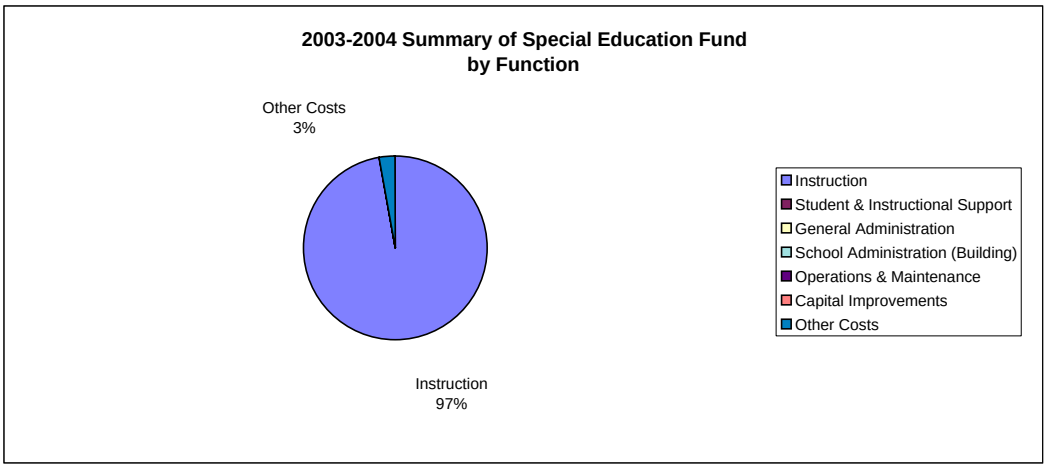


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	174,585	95%	295,156	98%	69%	400,080	97%	36%
Student & Instructional Support	190	0%	152	0%	-20%	0	0%	-100%
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	8,267	5%	6,551	2%	-21%	12,005	3%	83%
Total Expenditures	183,042	100%	301,859	100%	65%	412,085	100%	37%
Amount per Pupil	$849		$1,525		79%	$1,981		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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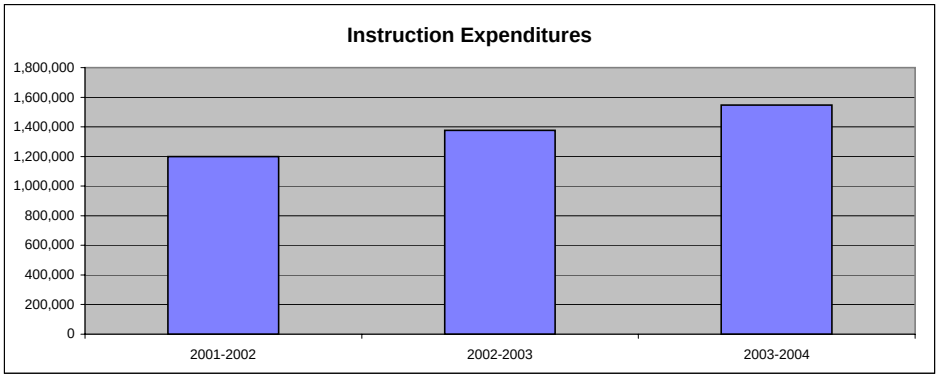
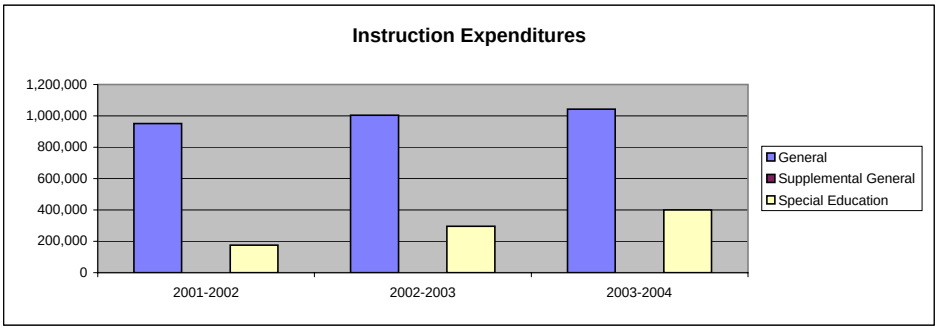
Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	951,025		1,003,127	5%		1,043,100	4%
Federal Funds	46,371		44,589	-4%		46,900	5%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		6,318	0%		20,000	217%
Driver Education	3,441		4,136	20%		19,290	366%
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	5,389		5,146	-5%		6,905	34%
Special Education	174,585		295,156	69%		400,080	36%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	15,480		12,748	-18%		10,000	-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	2,815		6,026	114%			
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	1,199,106		1,377,246	15%		1,546,275	12%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	5,564		6,956	25%		7,434	7%
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	1,199,106		1,377,246	15%		1,546,275	12%





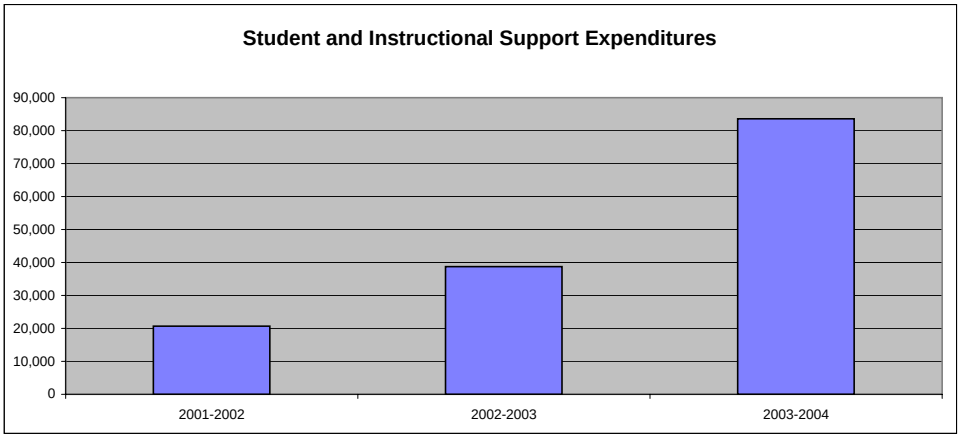
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	7,952		6,570	-17%		6,800	4%
Federal Funds	0		12,870	0%		17,063	33%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		7,695	0%		20,000	160%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	10,607		7,144	-33%		23,366	227%
Parent Education Program	1,907		1,803	-5%		4,184	132%
Summer School	0		2,519	0%		12,215	385%
Special Education	190		152	-20%		0	-100%
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	20,656		38,753	88%		83,628	116%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	96		196	104%		402	105%
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	20,656		38,753	88%		83,628	116%
Amount per Pupil	$100		$196	96%		$402	105%



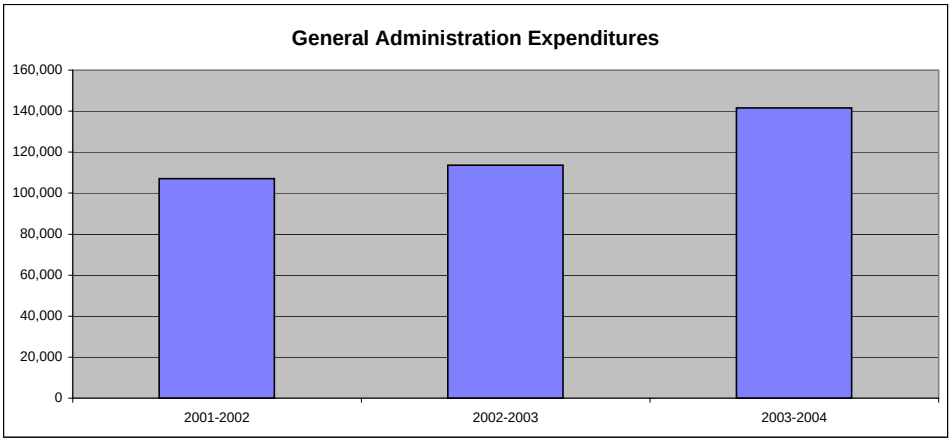
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	107,127		112,519	5%		131,548	17%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		960	0%		10,000	942%
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		197	0%		0	-100%
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	107,127		113,676	6%		141,548	25%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	497		574	15%		681	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	107,127		113,676	6%		141,548	25%



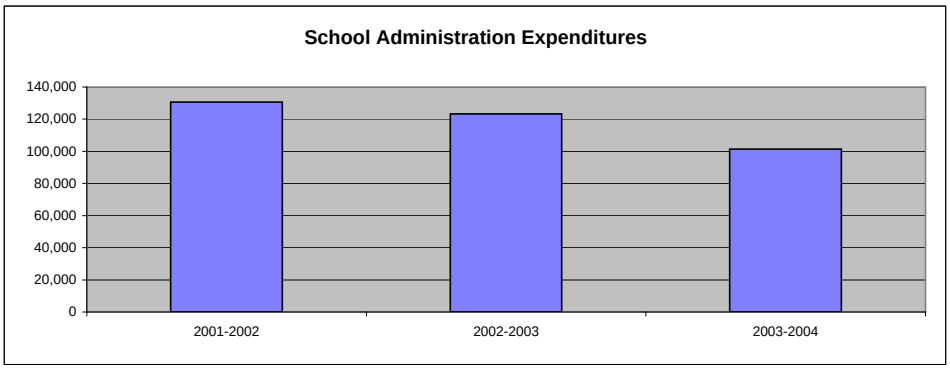
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	129,142		122,289	-5%		91,447	-25%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,550		960	-38%		10,000	942%
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	130,692		123,249	-6%		101,447	-18%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	606		622	3%		488	-22%
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	130,692		123,249	-6%		101,447	-18%



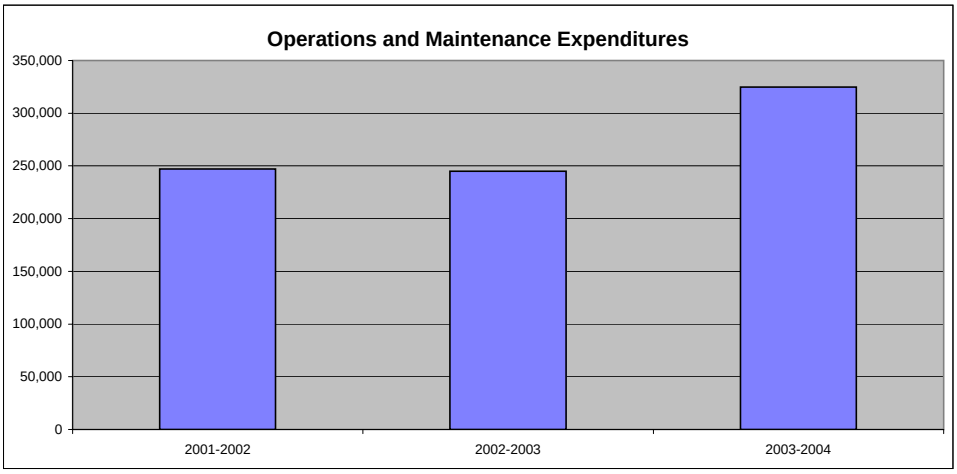
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	226,695		228,974	1%		199,400	-13%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		90,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,430		1,507	-56%		25,000	1559%
Driver Training	124		608	390%		1,200	97%
Extraordinary School Program	0		0	0%		0	0%
Food Service	12,542		7,907	-37%		9,200	16%
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	4,395		6,014	37%			
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	247,186		245,010	-1%		324,800	33%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	1,147		1,237	8%		1,562	26%
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	247,186		245,010	-1%		324,800	33%



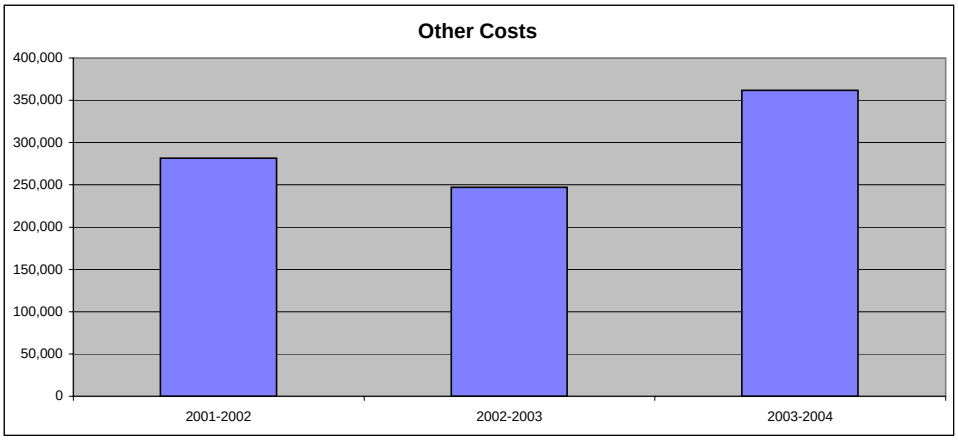
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	27,265		0	-100%		69,200	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	10,000		0	-100%		139,231	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	101,613		96,937	-5%		141,213	46%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	2,410		96	-96%		0	-100%
Special Education	8,267		6,551	-21%		12,005	83%
Technology Education	0		0	0%			
Transportation	132,014		143,429	9%			
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	281,569		247,013	-12%		361,649	46%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	1,307		1,248	-5%		1,739	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	281,569		247,013	-12%		361,649	46%



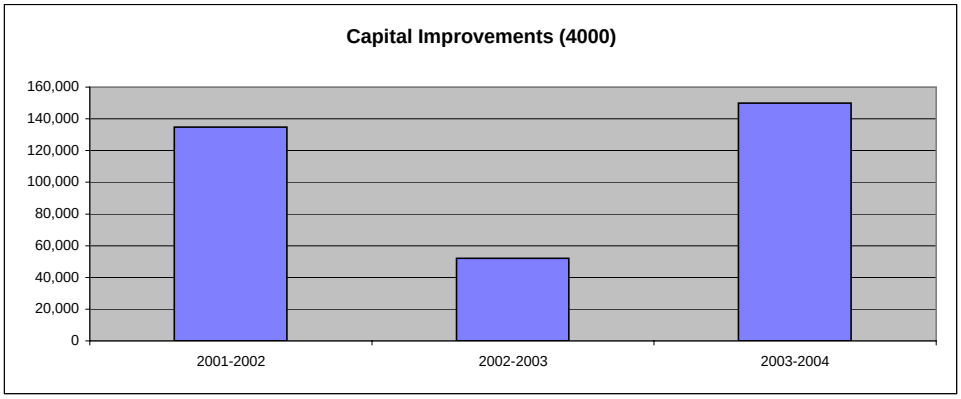
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	134,681		51,976	-61%		150,000	189%
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	134,681		51,976	-61%		150,000	189%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	625		263	-58%		721	175%
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	134,681		51,976	-61%		150,000	189%



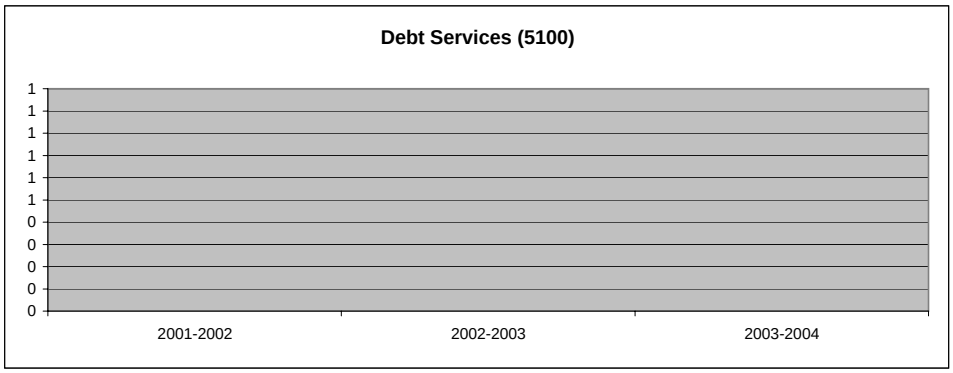
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)*	215.5		198.0	-8%		208.0	5%
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%



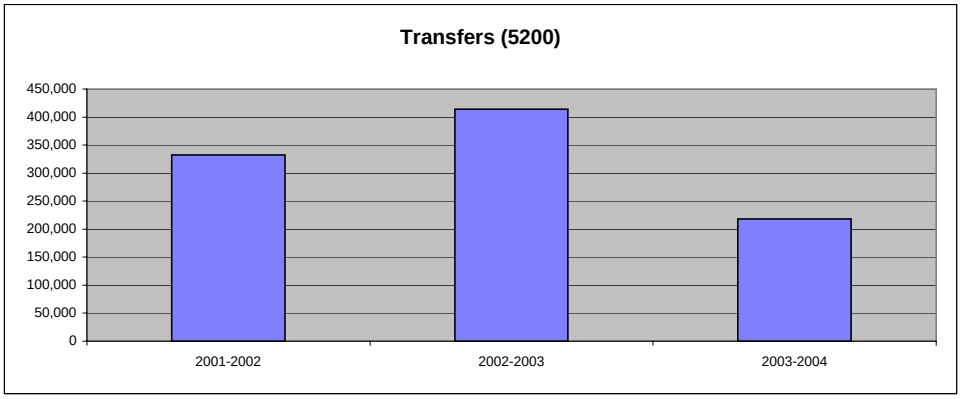
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	195,678		243,952	25%		186,039	-24%
Federal Funds	0		0	0%		0	0%
Supplemental General	103,000		99,715	-3%		32,334	-68%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	33,540		70,320	110%			
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	332,218		413,987	25%		218,373	-47%
Enrollment (FTE)*	215.5		198.0	-8%		208.0	5%
Amount per Pupil	1,542		2,091	36%		1,050	-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	332,218		413,987	25%		218,373	-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.

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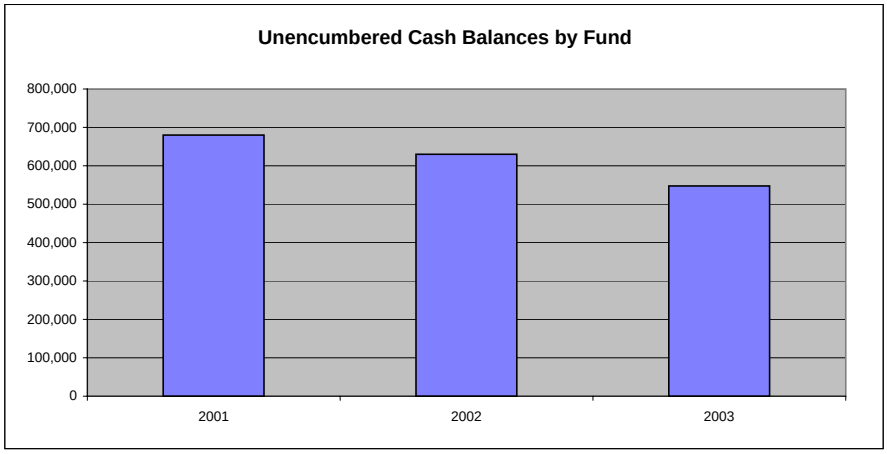
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	221	321	1,299
Federal Funds	0	0	0
Supplemental General	4,969	418	334
Bilingual Education	0	0	0
Capital Outlay	331,046	265,205	287,103
Driver Training	22,635	22,695	19,215
Extraordinary School Program	0	0	0
Food Service	30,605	33,800	30,344
Professional Development	13,431	15,125	13,366
Parent Education Program	7,894	5,987	4,184
Summer School	11,291	17,057	12,120
Special Education	189,744	198,370	179,482
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	63,396	65,372	
Text Book & Student Material	4,396	6,016	
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	679,628	630,366	547,447
Enrollment (FTE)*	215.5	198.0	208.0
Amount per Pupil	3,154	3,184	2,632
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	679,628	630,366	547,447



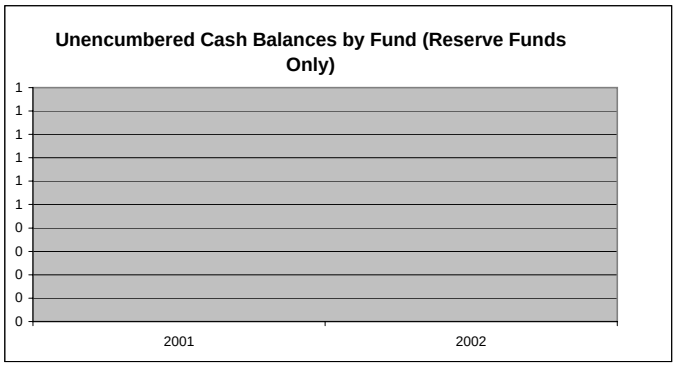
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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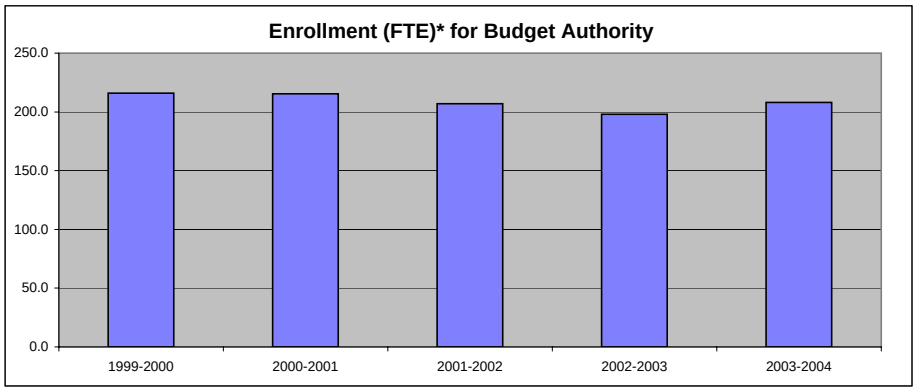
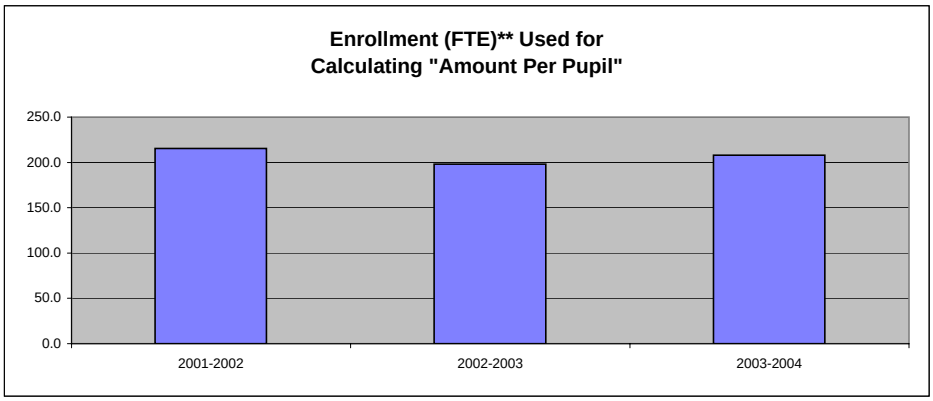
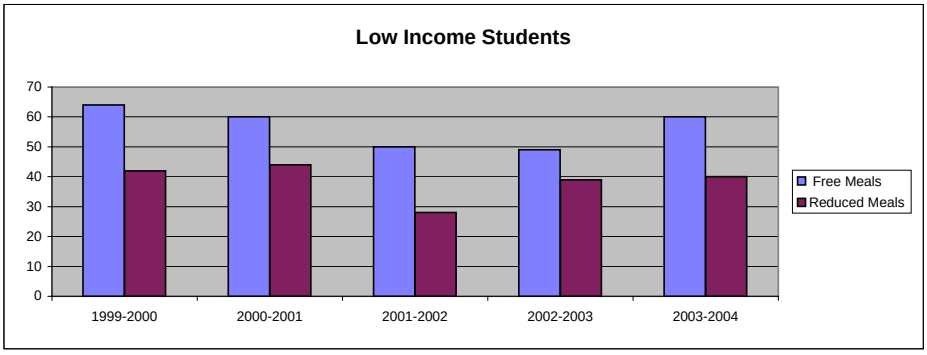
Other Information

	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)*	216.0	215.5	0%	207.0	-4%	198.0	-4%	208.0	5%
Enrollment (FTE)**	N/A	N/A		215.5		198.0	-8%	208.0	5%
Number of Students - Free Meals	64	60	-6%	50	-17%	49	-2%	60	22%
Number of Students - Reduced Meals	42	44	5%	28	-36%	39	39%	40	3%





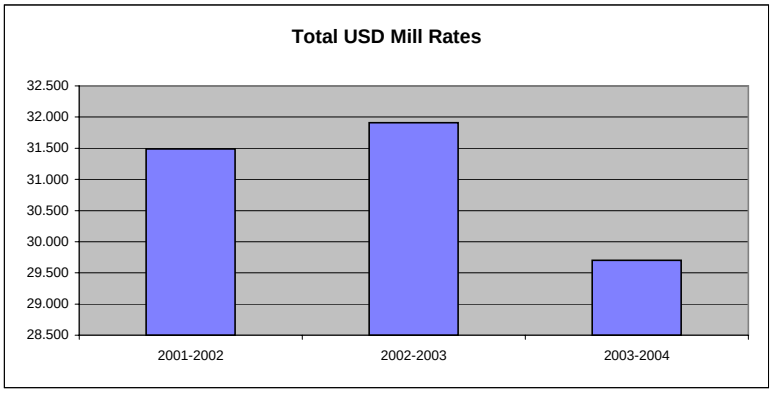


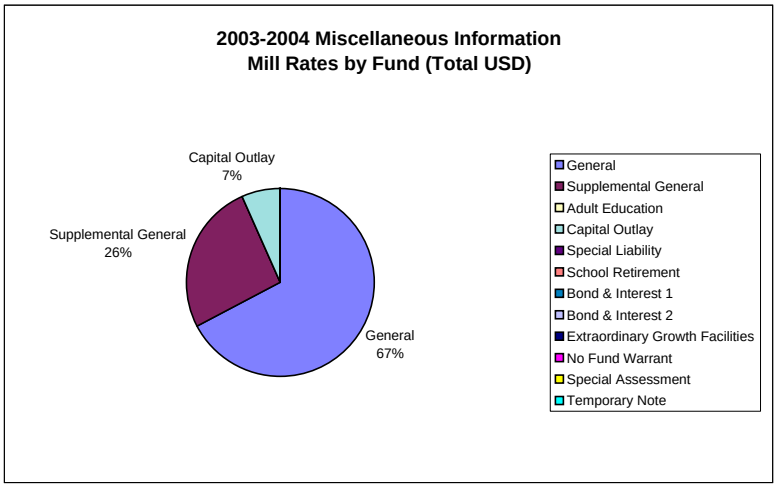
*FTE for state aid and budget authority purposes for general fund.

** 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.

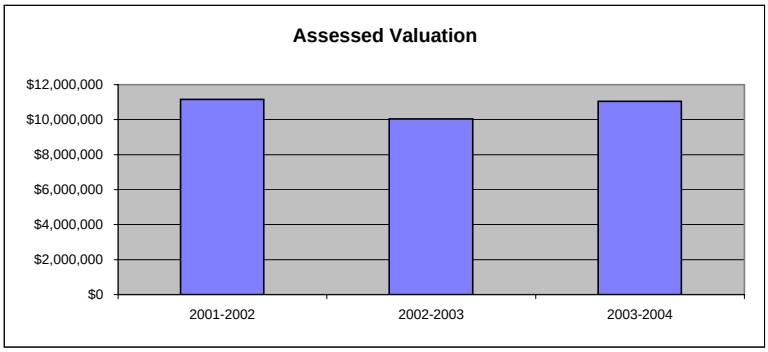
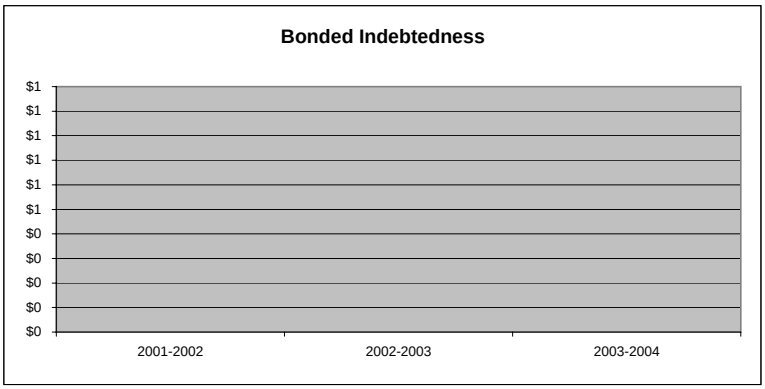
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	7.486	7.910	7.704
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	2.000
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	**31.486**	**31.910**	**29.704**
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# 326

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$11,152,389	$10,048,549	$11,053,189
Bonded Indebtedness	$0	$0	$0