Budget Profile
2003-2004

MADISON – VIRGIL USD 386

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 #: 386 – MADISON VIRGIL

The Board of Education and staff members of Madison-Virgil USD 386 are committed to providing the best possible educational experience for its students. Staff members strive to provide a safe and encouraging learning environment to enable students to develop the skills to become contributing members of the community

Board Members

Tom Knobloch, President	437-2958	Route 2, Box 90	Madison, KS 66860
Gale Schroeder, Vice President	437-2646	Box 65	Madison, KS 66860
Keith Dalton	678-3486	Route 1 Box 414	Virgil, KS 66870
Hal Luthi	437-2211	Route 1 Box 70	Madison, KS 66860
Tim Melton	437-2562	Route 2 Box 614	Madison, KS 66860
Gena Ott	437-2458	Box 47	Madison, KS 66860
Glen Stout	437-2248	Route 1 Box 95	Madison, KS 66860

Key Staff

Superintendent-Elementary Principal: David Herring	620-437-2910
Junior-Senior High Principal: Darrel Finch	620-437-2912
Clerk of the Board of Education: Charla Dixon	620-437-2910
Treasurer of the Board of Education: Terry Dean	620-437-2910

The District's Accomplishments and Challenges

Accomplishments:

USD 386 is proud of its strong academic and extra-curricular programs. The district has completed the second cycle of the QPA process and was accredited during the spring of 2003. Students have scored consistently above the state average on the annual state assessments. In the past two years student have met the standard of excellence in math, reading, and social studies at various grade levels. The district has achieved "Adequate Yearly Progress" the past two years because state assessment results have been above the target levels established by the State Department of Education.

Madison-Virgil students also have been recognized for significant achievement in extracurricular activities. Students consistently receive superior ratings at the state music festival in vocal and instrumental music. Art students have received awards at the Lyon County league art completion. Elementary and Junior High students have competed well at the state level in the Kansas Launching Unique Experiences problem solving program. High school students have won recognition in the B.E.S.T. science and engineering problem solving competition. USD 386 students have also competed successfully in the Lyon County league athletic activities.

Challenges:

As in most other rural Kansas districts, USD 386 is faced with the challenge of declining enrollment. The number of students entering kindergarten the last two years has declined significantly. Such a decline in enrollment is often the result of a declining community. The USD 386 community is working diligently to improve community facilities and to promote new housing construction. It is hoped that those efforts will reverse the recent downward trend in enrollment. The Board of Education is committed to maintaining the highest quality academic programs and facilities in order to attract new families to the district. The board is also careful to follow responsible financial practices to limit the tax burden on the patrons of the district.

The challenge of providing appropriate compensation to district employees continues to be compromised by the every-increasing cost of health care. The high cost of health insurance creates a strain on district finances and is a hardship for district employees. The cost of the district health insurance premiums has increased 60% over the past two years. The district is currently exploring other insurance programs in an effort to minimize the impact of the rising costs. The high cost of insurance has a significant effect on the recruitment and retention of highly qualified teachers.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://www.ksde.org/reportcard.html

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

USD# 386

Summary of Total Expenditures By Function
(All Funds)

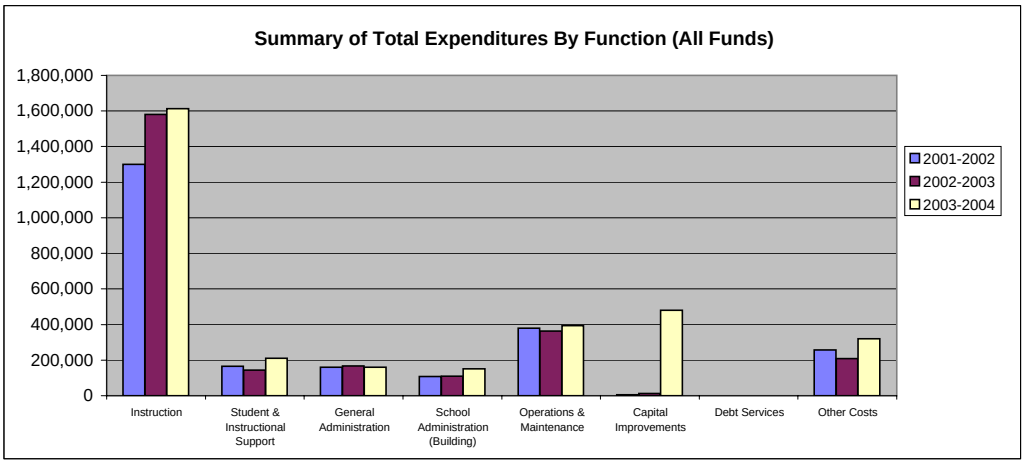
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,300,838	55%	1,580,898	61%	22%	1,613,392	48%	2%
Student & Instructional Support	166,221	7%	144,166	6%	-13%	209,718	6%	45%
General Administration	160,616	7%	167,230	6%	4%	159,699	5%	-5%
School Administration (Building)	107,848	5%	109,960	4%	2%	150,750	5%	37%
Operations & Maintenance	379,842	16%	363,283	14%	-4%	393,745	12%	8%
Capital Improvements	4,973	0%	11,828	0%	138%	480,000	14%	3958%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	257,615	11%	208,765	8%	-19%	320,313	10%	53%
Total Expenditures	2,377,953	100%	2,586,130	100%	9%	3,327,617	100%	29%

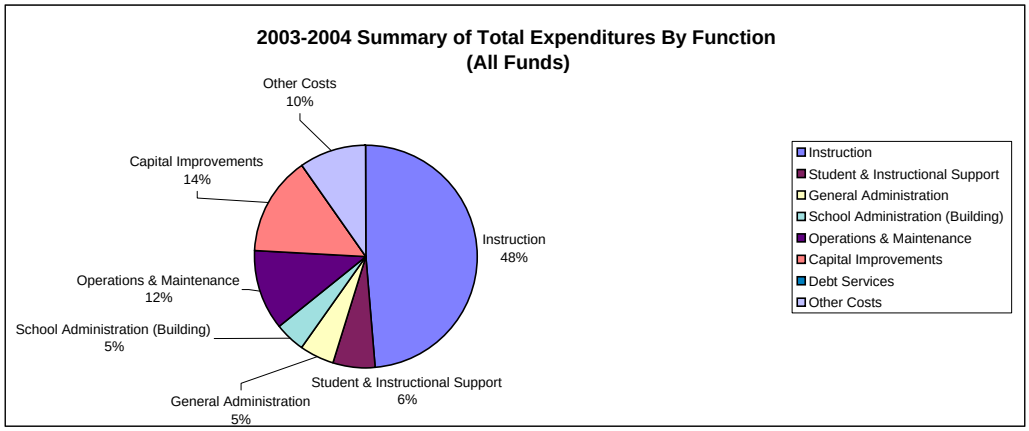
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

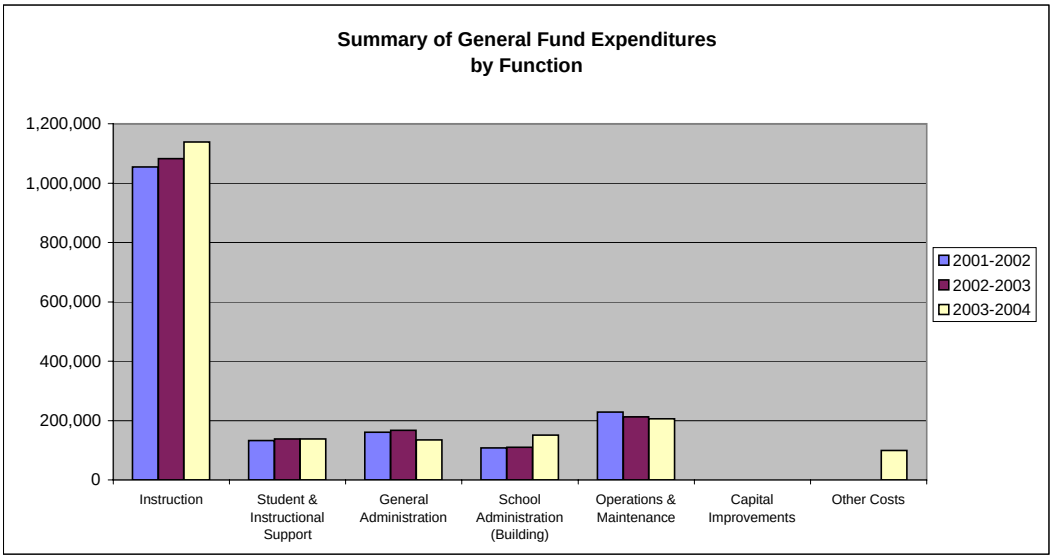


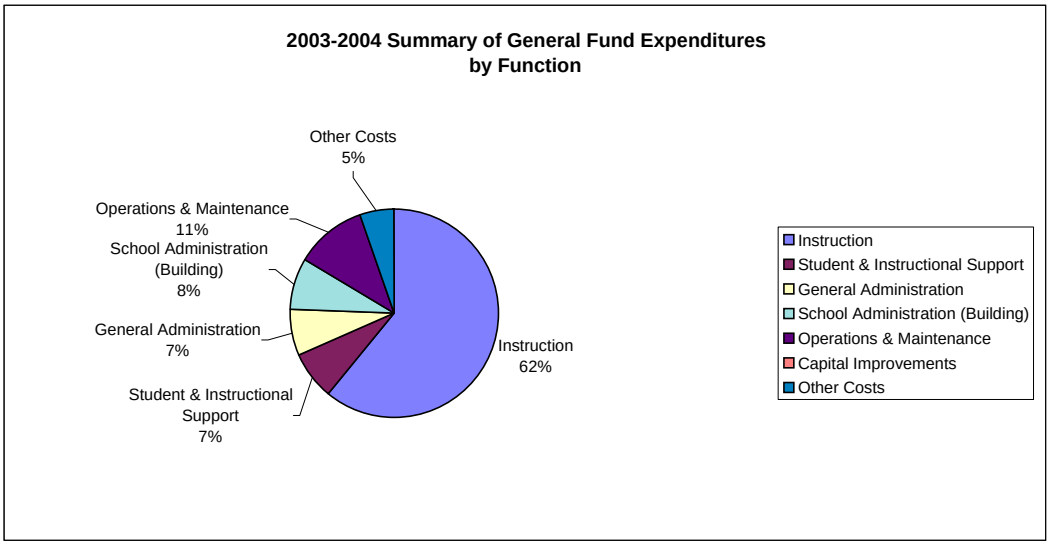


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,054,009	63%	1,082,078	63%	3%	1,138,500	61%	5%
Student & Instructional Support	132,982	8%	137,520	8%	3%	137,527	7%	0%
General Administration	160,365	10%	167,230	10%	4%	135,000	7%	-19%
School Administration (Building)	107,848	6%	109,960	6%	2%	150,750	8%	37%
Operations & Maintenance	228,293	14%	212,017	12%	-7%	206,305	11%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	158	0%	0	0%	-100%	99,500	5%	0%
Total Expenditures	1,683,655	100%	1,708,805	100%	1%	1,867,582	100%	9%
Amount per Pupil	$5,826		$6,073		4%	$6,791		12%

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

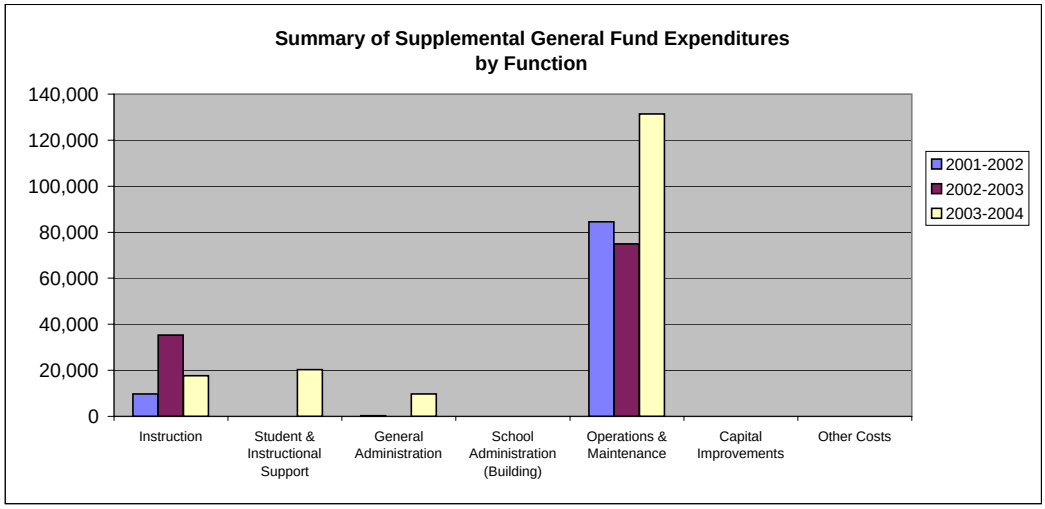


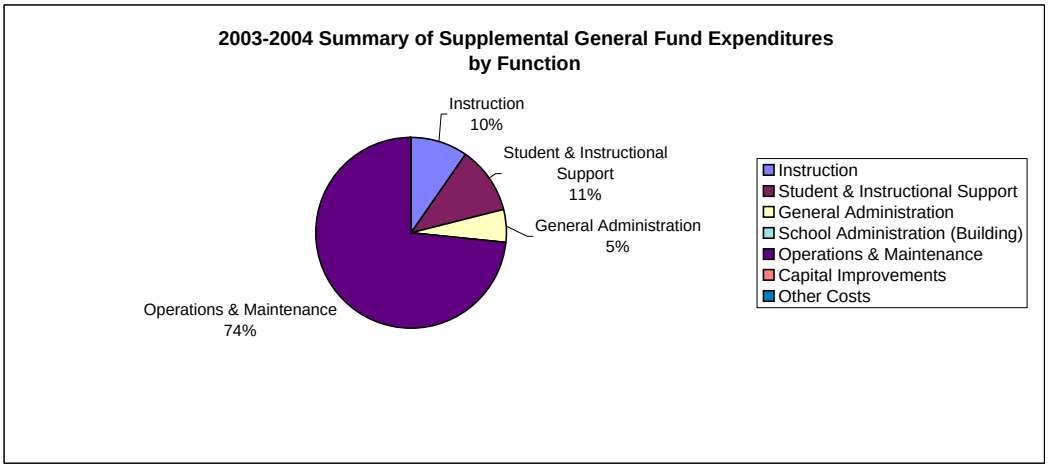


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	9,698	10%	35,359	32%	265%	17,627	10%	-50%
Student & Instructional Support	0	0%	0	0%	0%	20,269	11%	0%
General Administration	251	0%	0	0%	-100%	9,699	5%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	84,578	89%	74,959	68%	-11%	131,405	73%	75%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	94,527	100%	110,318	100%	17%	179,000	100%	62%
Amount per Pupil	$327		$392		20%	$651		66%

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



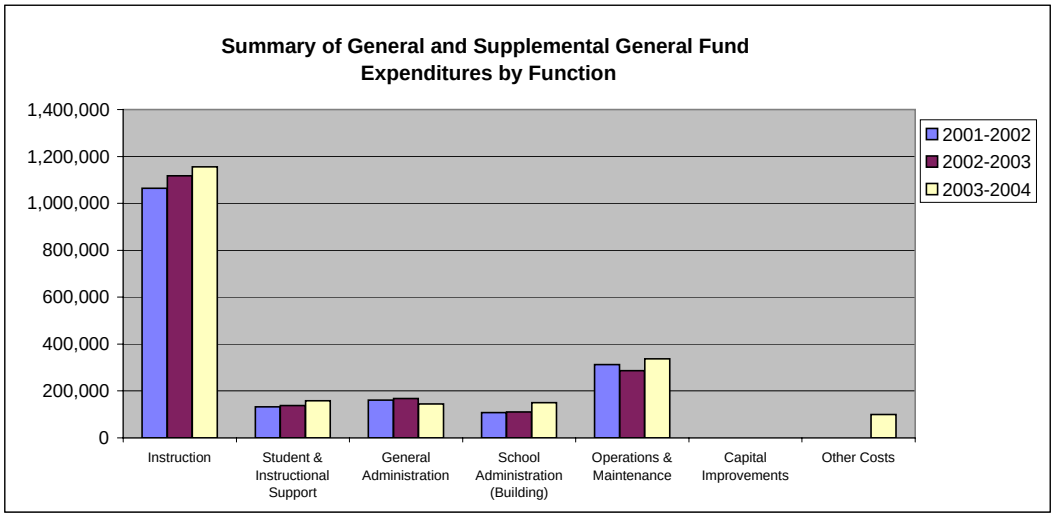


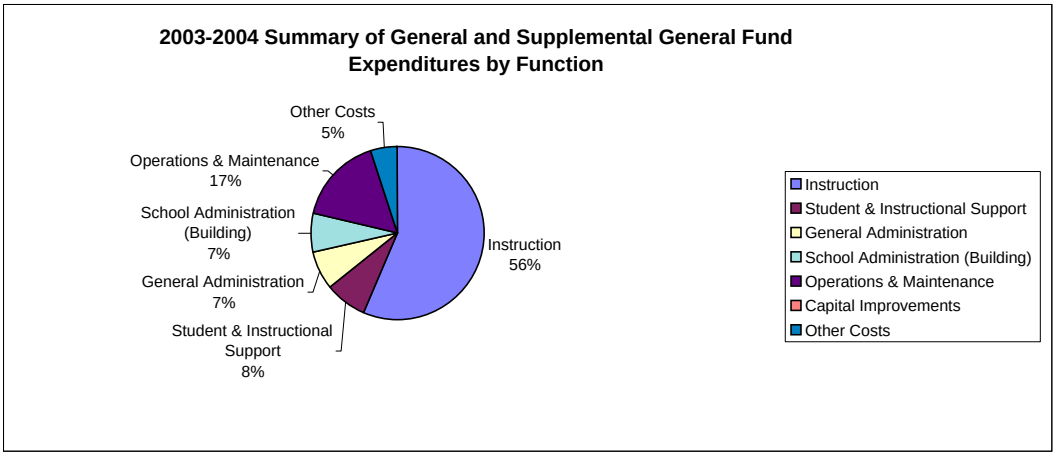
USD# 386

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	1,063,707	60%	1,117,437	61%	5%	1,156,127	56%	3%
Student & Instructional Support	132,982	7%	137,520	8%	3%	157,796	8%	15%
General Administration	160,616	9%	167,230	9%	4%	144,699	7%	-13%
School Administration (Building)	107,848	6%	109,960	6%	2%	150,750	7%	37%
Operations & Maintenance	312,871	18%	286,976	16%	-8%	337,710	17%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	158	0%	0	0%	-100%	99,500	5%	0%
Total Expenditures	1,778,182	100%	1,819,123	100%	2%	2,046,582	100%	13%
Amount per Pupil	$6,153		$6,465		5%	$7,442		15%

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.

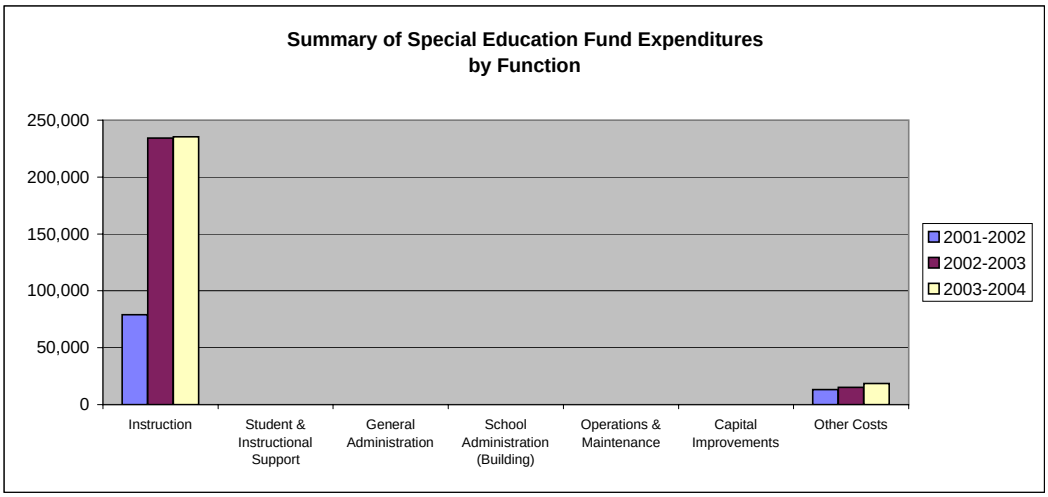


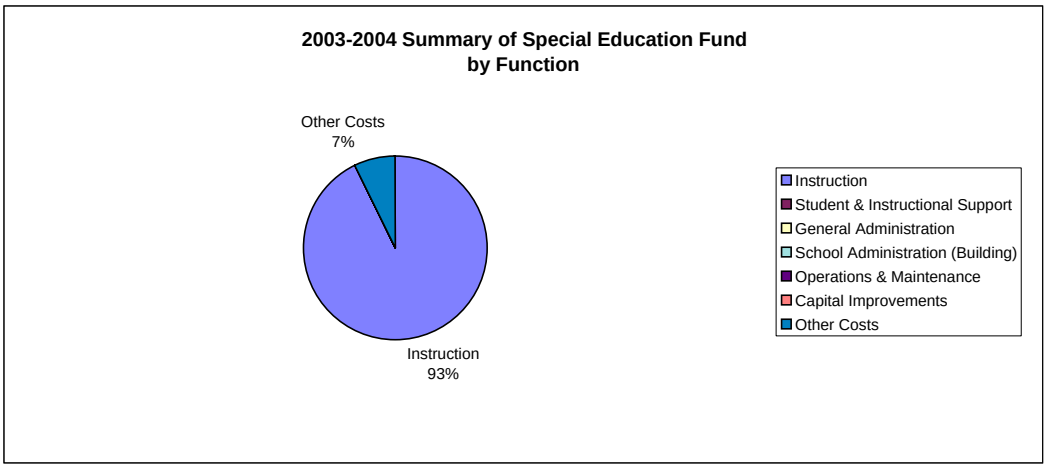


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	79,029	86%	234,190	94%	196%	235,330	93%	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%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	13,283	14%	15,273	6%	15%	18,500	7%	21%
Total Expenditures	92,312	100%	249,463	100%	170%	253,830	100%	2%
Amount per Pupil	$319		$887		178%	$923		4%

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.)

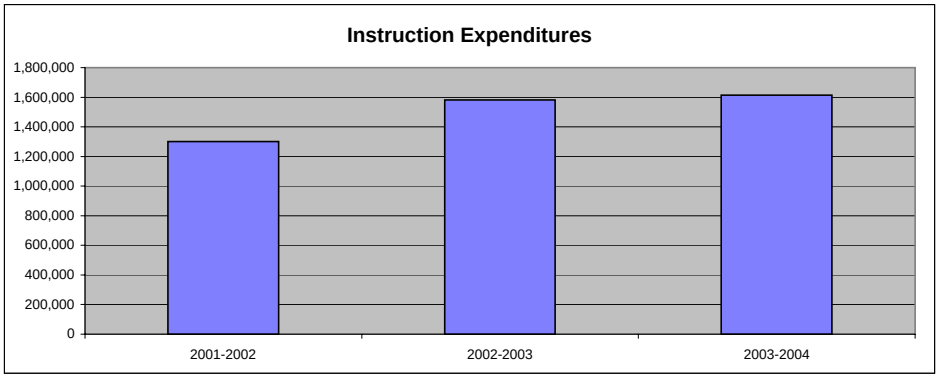


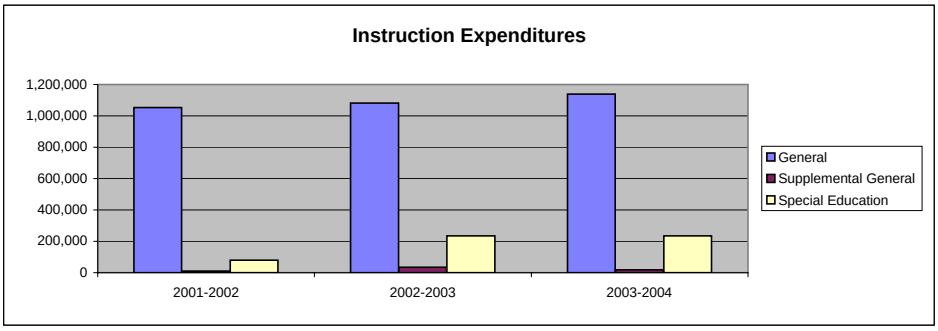


USD# 386

Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	1,054,009	1,082,078	3%	1,138,500	5%
Federal Funds	81,247	114,778	41%	120,509	5%
Supplemental General	9,698	35,359	265%	17,627	-50%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	24,051	16,990	-29%	58,436	244%
Driver Education	3,297	3,127	-5%	3,990	28%
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	3,084	9,802	218%	0	-100%
Special Education	79,029	234,190	196%	235,330	0%
Technology Education	17,920	26,346	47%		
Transportation	0	0	0%		
Vocational Education	28,503	29,799	5%	39,000	31%
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	28,429	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	1,300,838	1,580,898	22%	1,613,392	2%
Enrollment (FTE)*	289.0	281.4	-3%	275.0	-2%
Amount per Pupil	4,501	5,618	25%	5,867	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,300,838	1,580,898	22%	1,613,392	2%





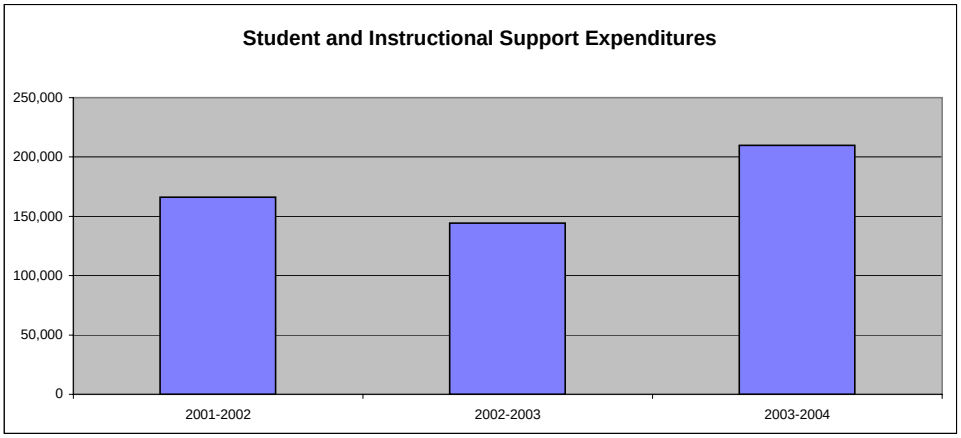
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	132,982		137,520	3%		137,527	0%
Federal Funds	0		1,257	0%		12,000	855%
Supplemental General	0		0	0%		20,269	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,758		0	-100%		27,971	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	3,109		5,389	73%		11,951	122%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	485		0	-100%			
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	24,887		0	-100%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	166,221		144,166	-13%		209,718	45%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	575		512	-11%		763	49%
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	166,221		144,166	-13%		209,718	45%
Amount per Pupil	$575		$512	-11%		$763	49%



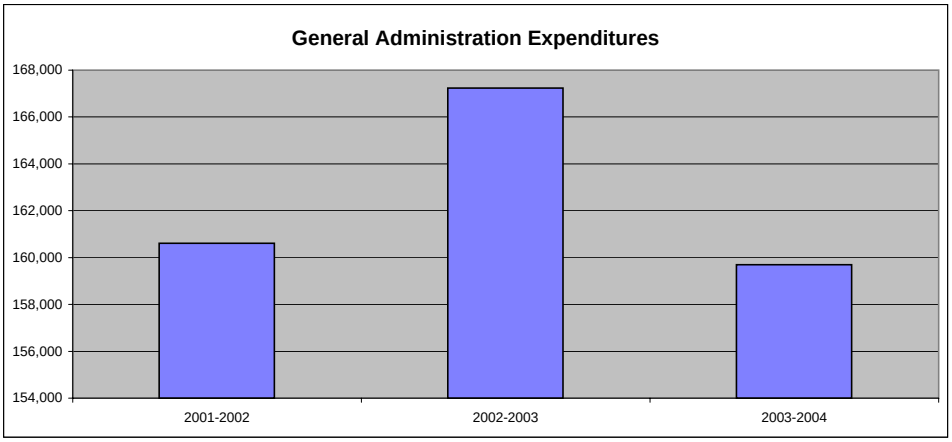
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	160,365		167,230	4%		135,000	-19%
Federal Funds	0		0	0%		0	0%
Supplemental General	251		0	-100%		9,699	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		15,000	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	160,616		167,230	4%		159,699	-5%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	556		594	7%		581	-2%
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	160,616		167,230	4%		159,699	-5%



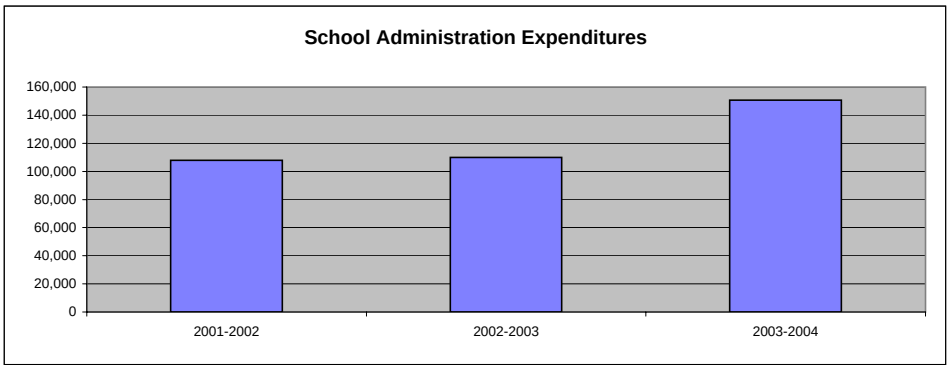
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	107,848		109,960	2%		150,750	37%
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 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	107,848		109,960	2%		150,750	37%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	373		391	5%		548	40%
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	107,848		109,960	2%		150,750	37%



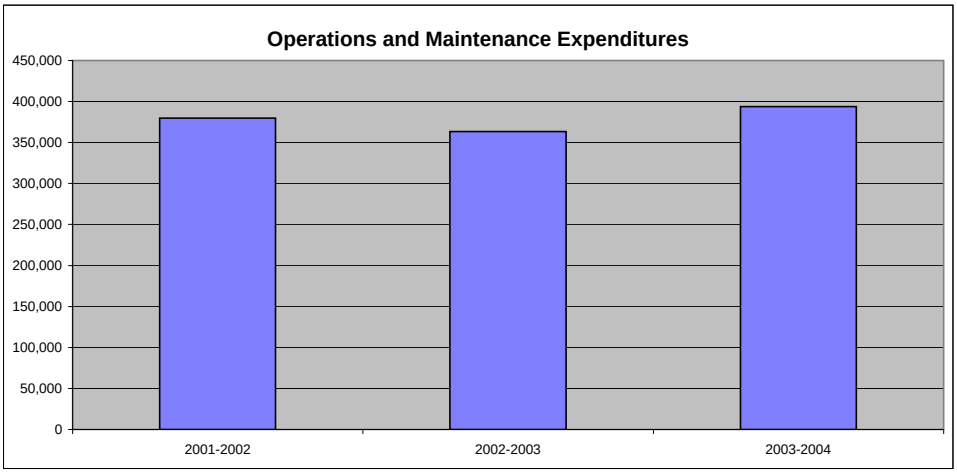
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	228,293		212,017	-7%		206,305	-3%
Federal Funds	0		0	0%		0	0%
Supplemental General	84,578		74,959	-11%		131,405	75%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		11,479	0%		15,000	31%
Driver Training	947		1,736	83%		4,510	160%
Extraordinary School Program	0		0	0%		0	0%
Food Service	17,473		15,124	-13%		36,525	142%
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	48,551		47,968	-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	379,842		363,283	-4%		393,745	8%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	1,314		1,291	-2%		1,432	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	379,842		363,283	-4%		393,745	8%



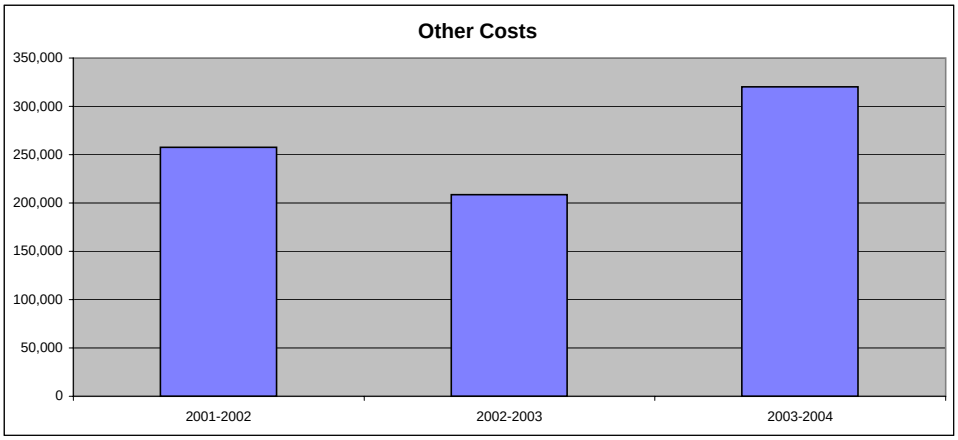
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	158		0	-100%		99,500	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,678		0	-100%		5,000	0%
Driver Training	0		0	0%		4,612	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	159,444		157,138	-1%		192,701	23%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	13,283		15,273	15%		18,500	21%
Technology Education	0		0	0%			
Transportation	83,052		36,354	-56%			
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	257,615		208,765	-19%		320,313	53%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	891		742	-17%		1,165	57%
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	257,615		208,765	-19%		320,313	53%



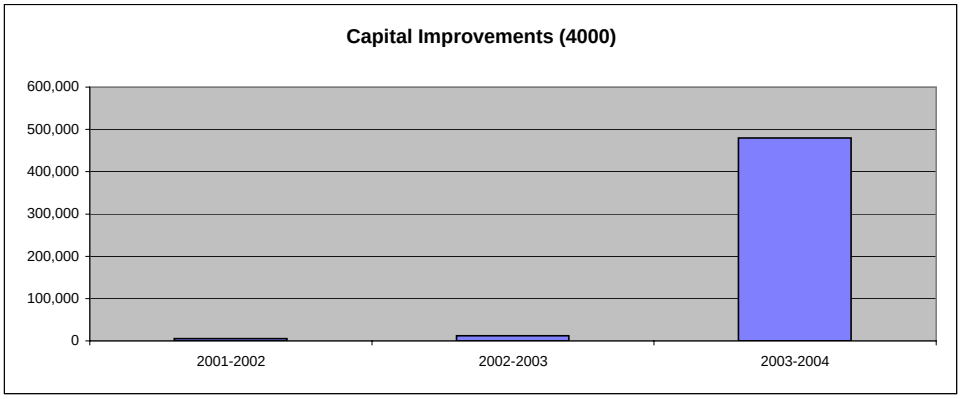
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	4,973		11,828	138%		480,000	3958%
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	4,973		11,828	138%		480,000	3958%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	17		42	144%		1,745	4053%
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	4,973		11,828	138%		480,000	3958%



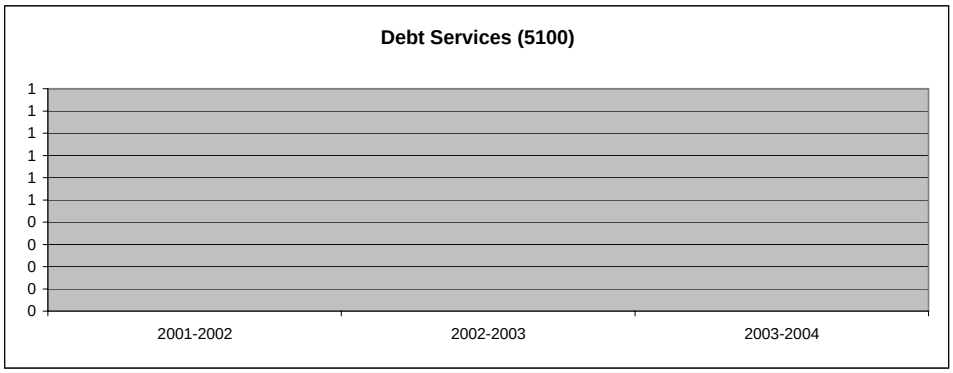
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)*	289.0		281.4	-3%		275.0	-2%
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%



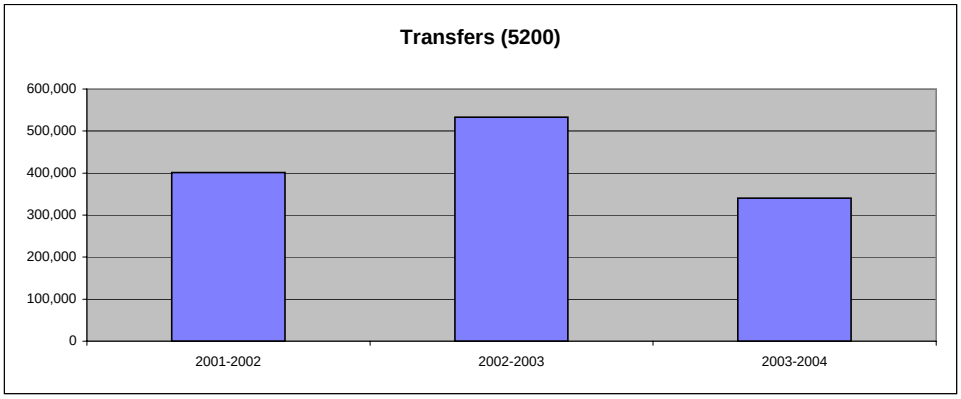
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	292,422		418,530	43%		259,000	-38%
Federal Funds	0		0	0%		0	0%
Supplemental General	102,189		114,682	12%		81,000	-29%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,000		0	-100%			
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	401,611		533,212	33%		340,000	-36%
Enrollment (FTE)*	289.0		281.4	-3%		275.0	-2%
Amount per Pupil	1,390		1,895	36%		1,236	-35%
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	401,611		533,212	33%		340,000	-36%



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

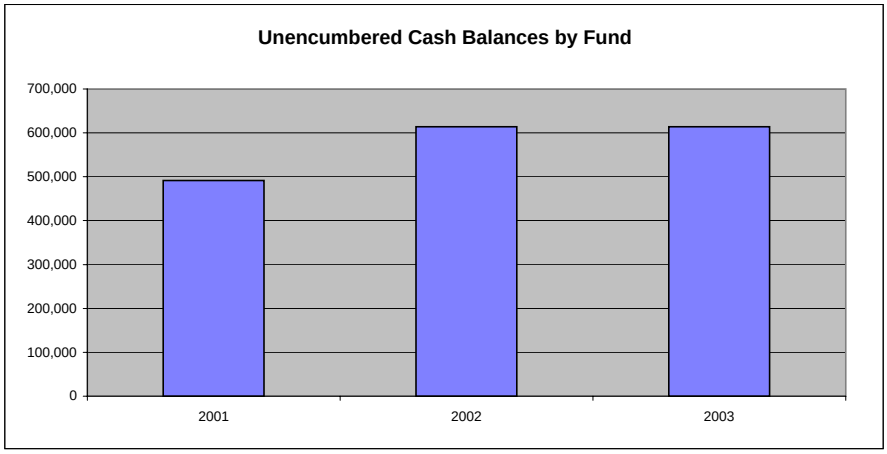
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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# 386

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	588	0	11
Federal Funds	0	3	-6,518
Supplemental General	7,211	3,836	4,663
Bilingual Education	0	0	0
Capital Outlay	311,544	403,076	479,683
Driver Training	3,521	5,895	2,612
Extraordinary School Program	0	0	0
Food Service	24,660	37,340	25,259
Professional Development	1,954	6,225	11,951
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	53,280	40,752	33,830
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	0	27,218	
Text Book & Student Material	26,267	27,400	
Bond & Interest 1	62,105	62,460	62,571
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	491,130	614,205	614,062
Enrollment (FTE)*	289.0	281.4	275.0
Amount per Pupil	1,699	2,183	2,233
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	491,130	614,205	614,062



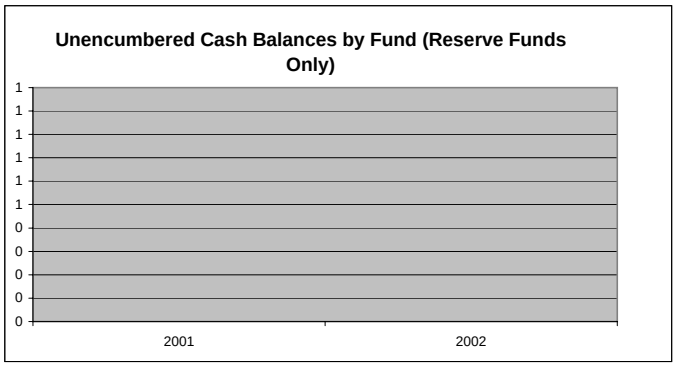
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

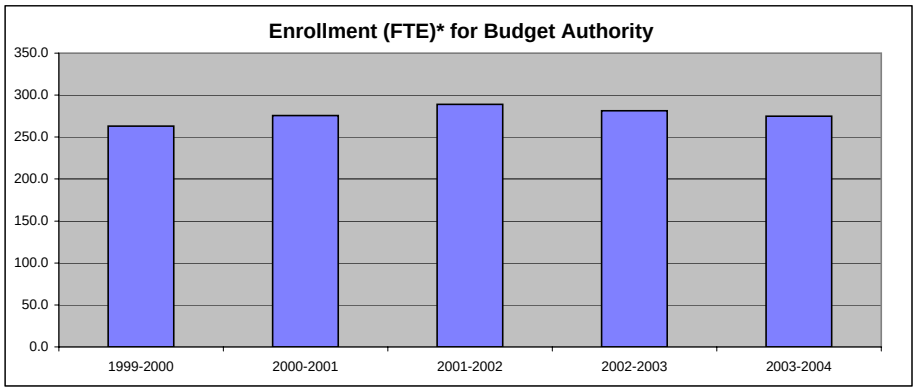


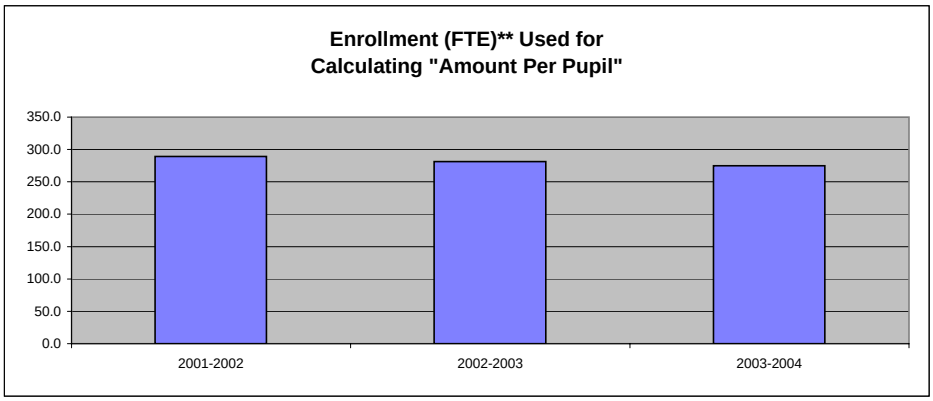
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

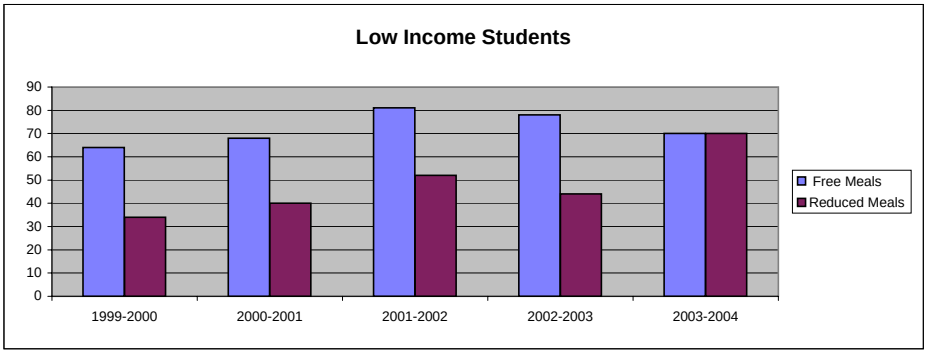
USD# 386

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)*	263.0	275.5	5%	289.0	5%	281.4	-3%	275.0	-2%
Enrollment (FTE)**	N/A	N/A		289.0		281.4	-3%	275.0	-2%
Number of Students - Free Meals	64	68	6%	81	19%	78	-4%	70	-10%
Number of Students - Reduced Meals	34	40	18%	52	30%	44	-15%	70	59%





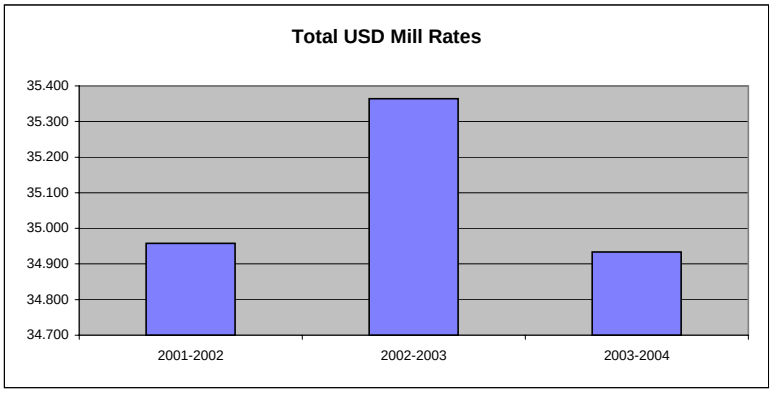


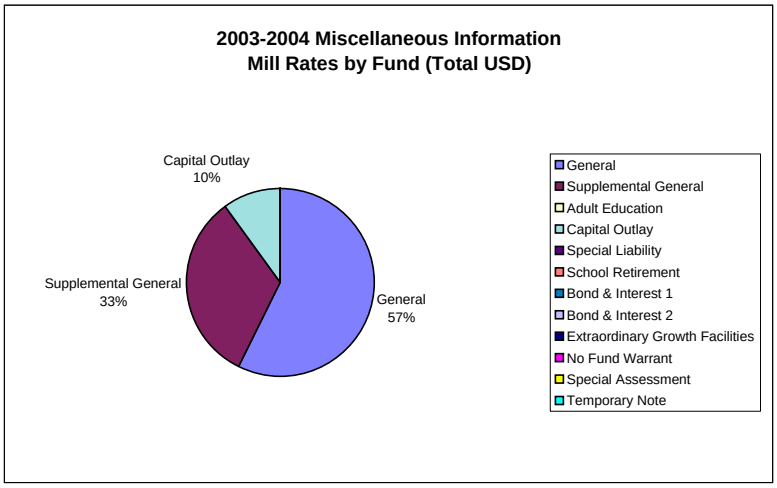
*FTE for state aid and budget authority purposes for general fund.

** 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.

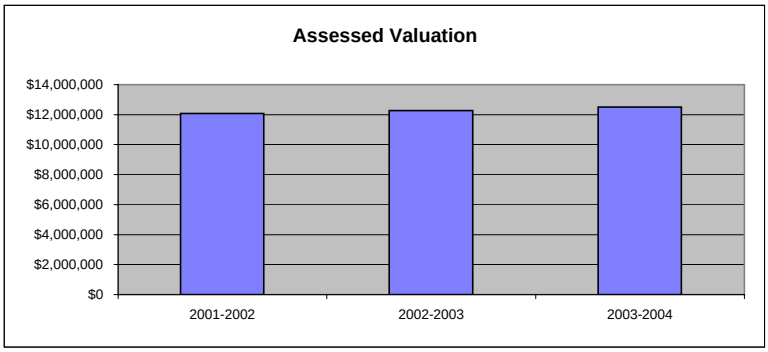
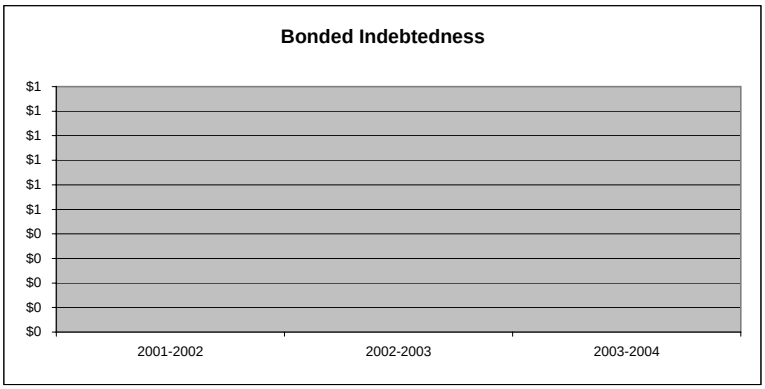
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	10.971	11.876	11.434
Adult Education	0.000	0.000	0.000
Capital Outlay	3.987	3.488	3.500
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	**34.958**	**35.364**	**34.934**
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# 386

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$12,072,179	$12,278,847	$12,500,503
Bonded Indebtedness	$0	$0	$0