Budget Profile
2003-2004

U.S.D. NO. 327 ELLSWORTH-KANOPOLIS-GENESEO

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 #: 327

Introduction

Unified School District No. 327 includes the communities of Ellsworth, Kanopolis and Geneseo and is located in Ellsworth and Rice Counties. U.S.D. No. 327 is located near the middle of the state with access to many major highways and recreational facilities. The district provides a quality learning environment with many opportunities for our student population. U.S.D. No. 327 is large enough to provide multiple programs and small enough to provide individual classroom attention for all students.

Board Members

Mr. Johnnie Goddard	President
Mr. Gregory Hoffman	Vice-President
Mr. David Brownback	
Mr. Cory Rathbun	
Mr. Martin Sauers	
Mrs. Peggy Svaty	

Key Staff

Superintendent: Dr. Doug Moeckel
Business Manager: Mrs. Lori Ranker
Business Office Staff: Mrs. Linda Rust, Mrs. Nancy Tanton, and Mrs. Judi Munoz
Curriculum & Instruction Staff: Doug Moeckel
Other Key Contacts:

Transportation:	Mr. Eugene Ranker
Building and Grounds:	Mr. Dale Johnson
Technology Coordinator:	Ms. Tina Bruning
Food Service:	Ms. Nina Borgstadter

The District's Accomplishments and Challenges

Accomplishments: U.S.D. No. 327 continues to improve in our overall outcomes for students in all levels. We provide a wide range of curricular offerings with an emphasis on early childhood literacy, strong vocational and technical offerings and extended learning opportunities including after school programs and summer school programs as well as quality preparation for college bound students. We are able to maintain both high attendance and graduation rates.

Challenges: U.S.D. No. 327 is looking toward the future and we recognize the challenges we face related to educational funding including salary issues and the rising cost of health insurance. We are determined to provide the best possible education for the students of our communities and we refuse to allow funding to determine our success

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   The total summary of expenditures would indicate the districts budget has decreased approximately $20,000 for the 2003-2004 school year.

2. Summary of General Fund Expenditures by Function
   This chart reflects the reduction of budget authority.

3. Summary of Supplemental General Fund Expenditures by Function
   This fund is used primarily for operations and maintenance including the rising costs of utilities.

4. Summary of Special Education Fund by Function
   Collaborates with our inter-local USD 305 and the increased budget demands.

5. Instruction Expenditures (1000)
   Instruction expenditures have increased by 8%.

6. Student and Instructional Support Expenditures (2100 & 2200)
   Student instructional support has increased by 12%.

7. General Administration Expenditures (2300)
   The general administration increased as the district prepares for potential administrative costs.

8. School Administration Expenditures (2400)
   Reflects expenses of building administrators.

9. Operations and Maintenance Expenditures (2600)
   Includes utilities, supplies, insurances, repair, maintenance and other costs.

10. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    The absorption of the transportation fund into the general fund has caused the apparent increase in budgetary allotment for these costs.

11. Capital Improvements (4000)
    The expenditures have decreased following completion of the Kanopolis Middle School Project.

12. Debt Services (5000)
    Bond and Interest payments were completed in 2002.

13. Miscellaneous Information Unencumbered Cash Balance by Fund
    This includes decreased amounts in transfers from 2002-2003 into 2003-2004 and increased amounts in unencumbered cash balances.

14. Other Information – FTE
    This chart indicates the declining enrollment numbers impact on budget authority.

15. Miscellaneous Information Mill Rates by Fund
    Indicates a current mill levy of 38.59, a second year of stability for the district's mill levy.

16. Other Information – Assessed Valuation and Bonded Indebtedness
    Assessed valuations for general and supplemental general funds have continued to increase as the districts' bonded indebtedness has continued to decrease.

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

KSDE Website Information Available

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

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

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

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

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

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

Summary of Total Expenditures By Function
(All Funds)

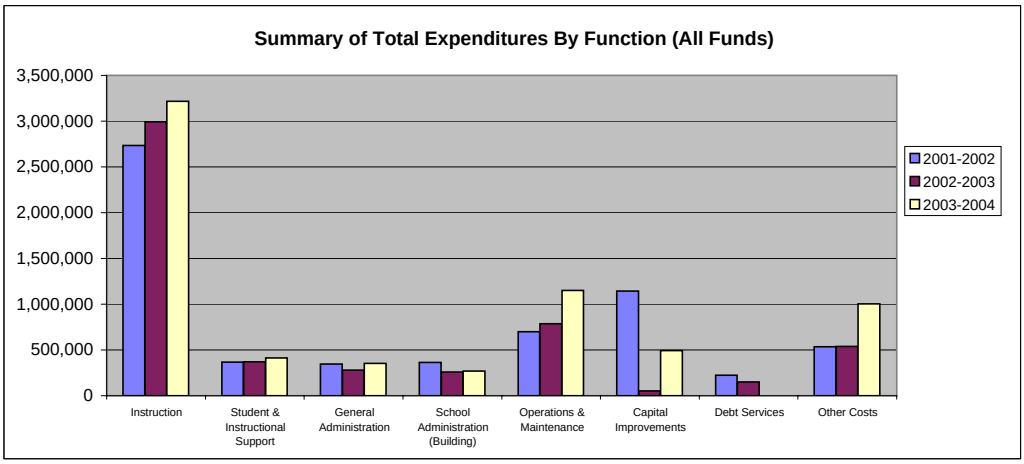
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,733,518	43%	2,993,908	55%	10%	3,218,527	47%	8%
Student & Instructional Support	368,173	6%	369,009	7%	0%	413,449	6%	12%
General Administration	347,619	5%	280,240	5%	-19%	352,732	5%	26%
School Administration (Building)	364,049	6%	259,196	5%	-29%	269,766	4%	4%
Operations & Maintenance	698,978	11%	786,820	14%	13%	1,149,245	17%	46%
Capital Improvements	1,142,522	18%	50,846	1%	-96%	494,606	7%	873%
Debt Services	224,420	3%	149,235	3%	-34%	0	0%	-100%
Other Costs	533,234	8%	539,104	10%	1%	1,005,177	15%	86%
Total Expenditures	6,412,513	100%	5,428,358	100%	-15%	6,903,502	100%	27%

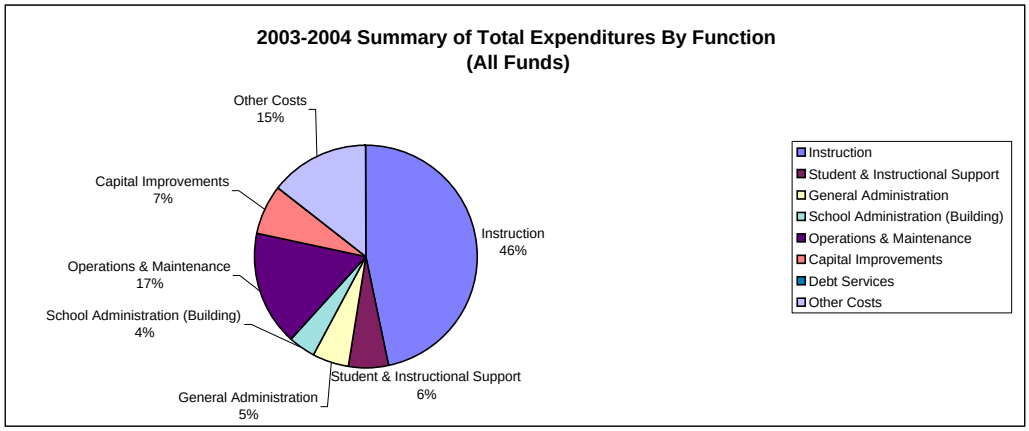
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

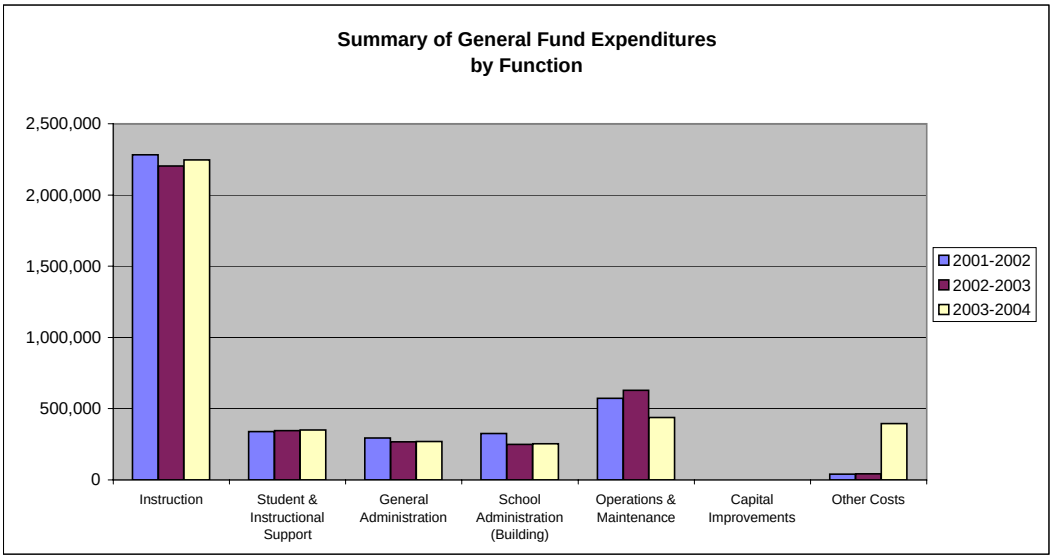


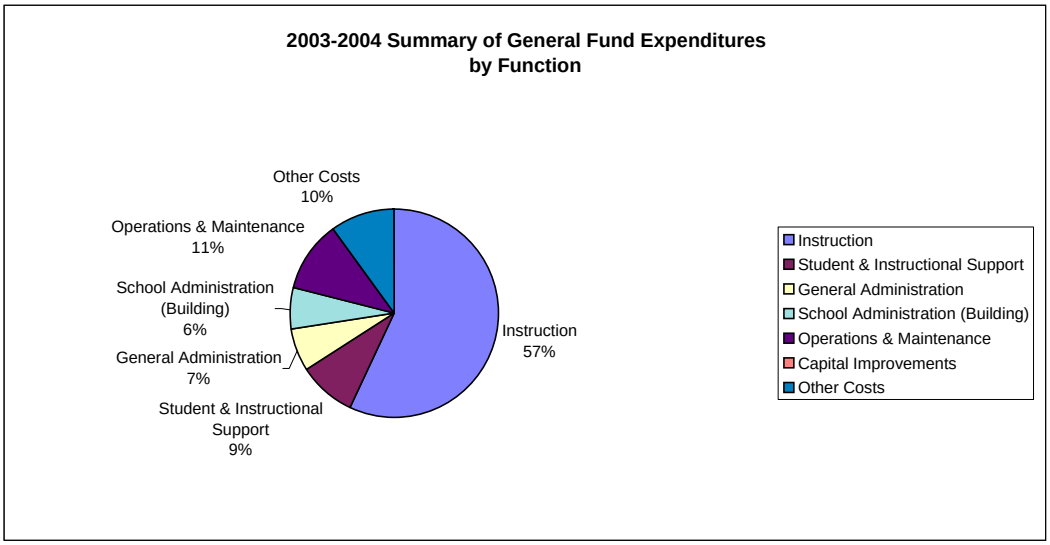


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,282,828	59%	2,202,827	59%	-4%	2,247,039	57%	2%
Student & Instructional Support	339,856	9%	344,878	9%	1%	351,180	9%	2%
General Administration	295,245	8%	266,443	7%	-10%	269,332	7%	1%
School Administration (Building)	325,763	8%	248,447	7%	-24%	253,566	6%	2%
Operations & Maintenance	573,580	15%	629,028	17%	10%	436,995	11%	-31%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	40,248	1%	43,017	1%	7%	395,267	10%	819%
Total Expenditures	3,857,520	100%	3,734,640	100%	-3%	3,953,379	100%	6%
Amount per Pupil	$5,885		$5,828		-1%	$6,476		11%

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

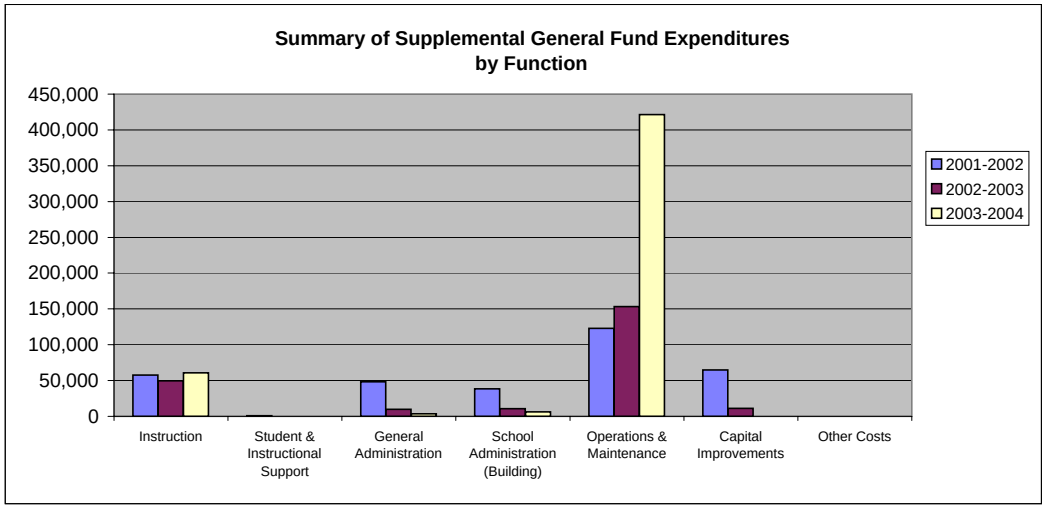


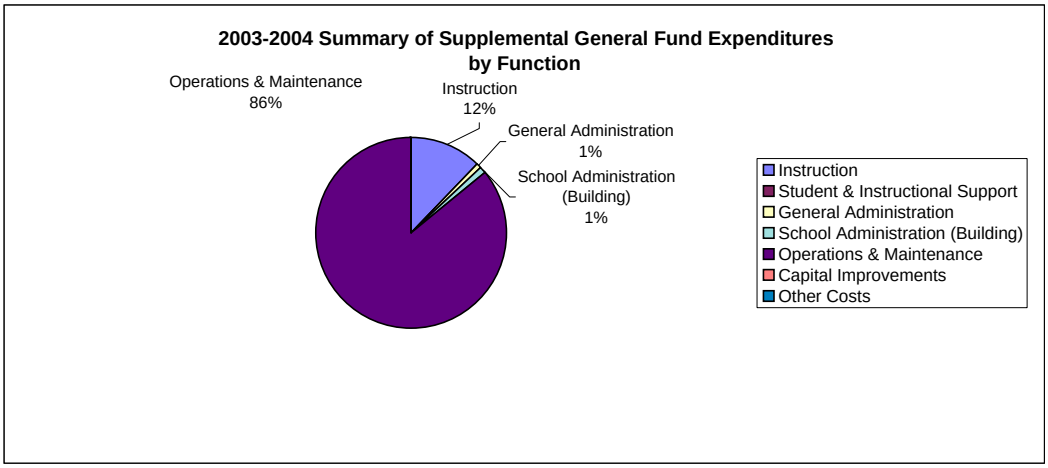


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	57,471	17%	49,402	21%	-14%	60,675	12%	23%
Student & Instructional Support	699	0%	0	0%	-100%	0	0%	0%
General Administration	48,456	15%	9,834	4%	-80%	3,400	1%	-65%
School Administration (Building)	38,286	12%	10,749	5%	-72%	6,200	1%	-42%
Operations & Maintenance	122,978	37%	153,235	65%	25%	421,500	86%	175%
Capital Improvements	64,608	19%	11,262	5%	-83%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	332,498	100%	234,482	100%	-29%	491,775	100%	110%
Amount per Pupil	$507		$366		-28%	$806		120%

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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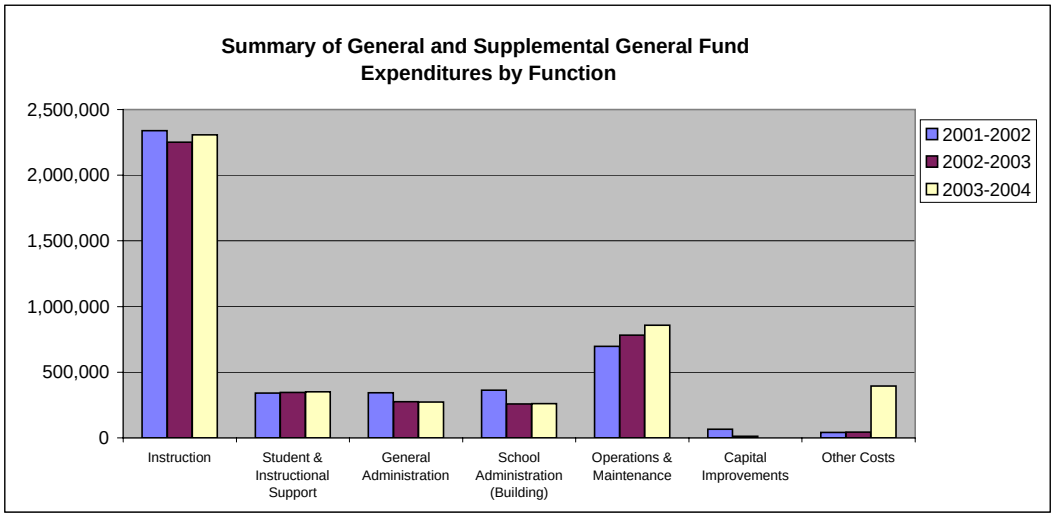
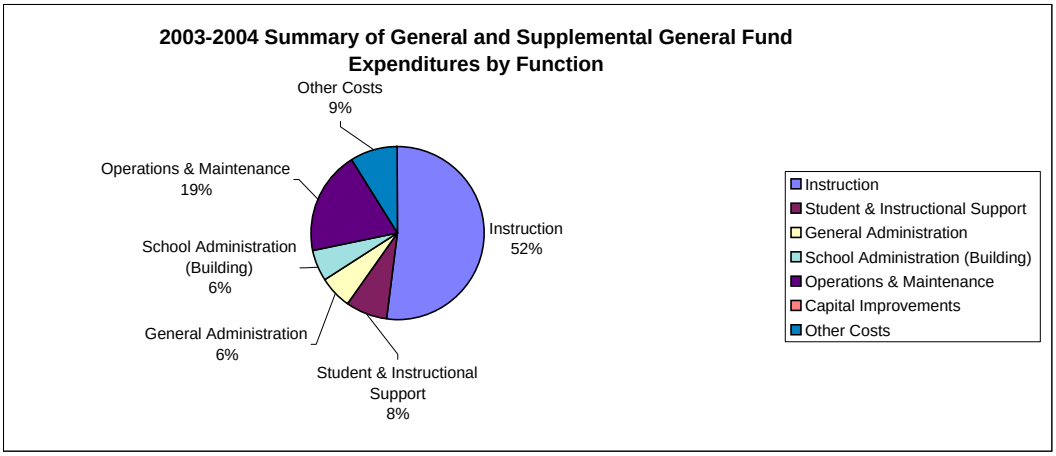
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,340,299	56%	2,252,229	57%	-4%	2,307,714	52%	2%
Student & Instructional Support	340,555	8%	344,878	9%	1%	351,180	8%	2%
General Administration	343,701	8%	276,277	7%	-20%	272,732	6%	-1%
School Administration (Building)	364,049	9%	259,196	7%	-29%	259,766	6%	0%
Operations & Maintenance	696,558	17%	782,263	20%	12%	858,495	19%	10%
Capital Improvements	64,608	2%	11,262	0%	-83%	0	0%	-100%
Other Costs	40,248	1%	43,017	1%	7%	395,267	9%	819%
Total Expenditures	4,190,018	100%	3,969,122	100%	-5%	4,445,154	100%	12%
Amount per Pupil	$6,392		$6,194		-3%	$7,281		18%

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.

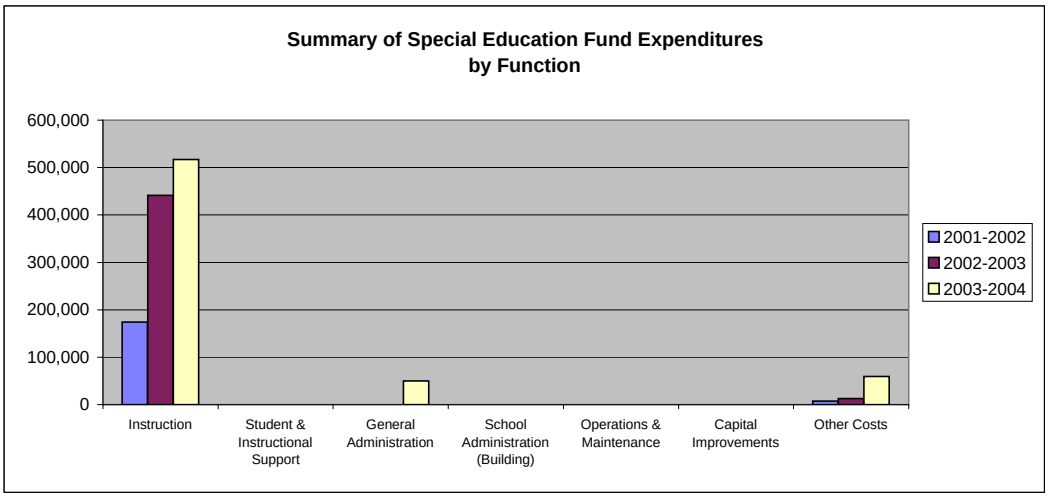


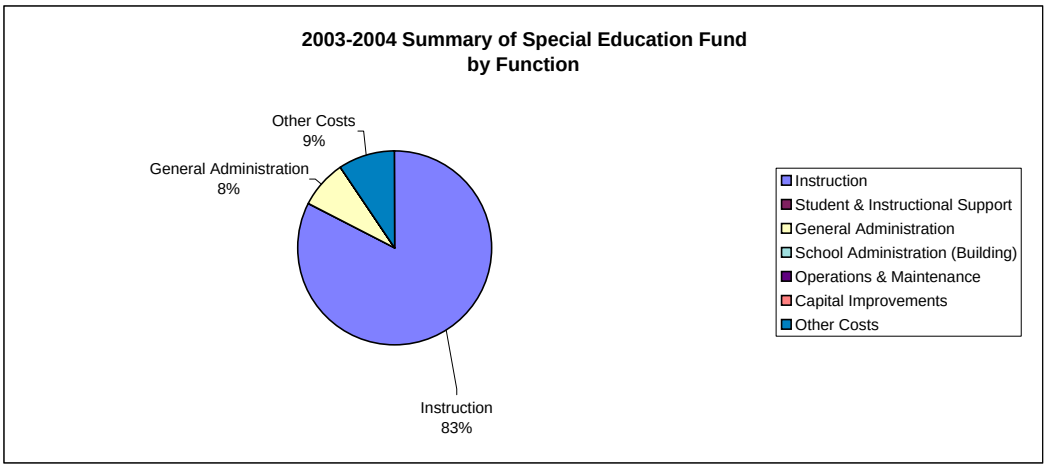


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	174,434	96%	441,432	97%	153%	516,729	83%	17%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	50,000	8%	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	7,120	4%	13,151	3%	85%	59,100	9%	349%
Total Expenditures	181,554	100%	454,583	100%	150%	625,829	100%	38%
Amount per Pupil	$277		$709		156%	$1,025		45%

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.)

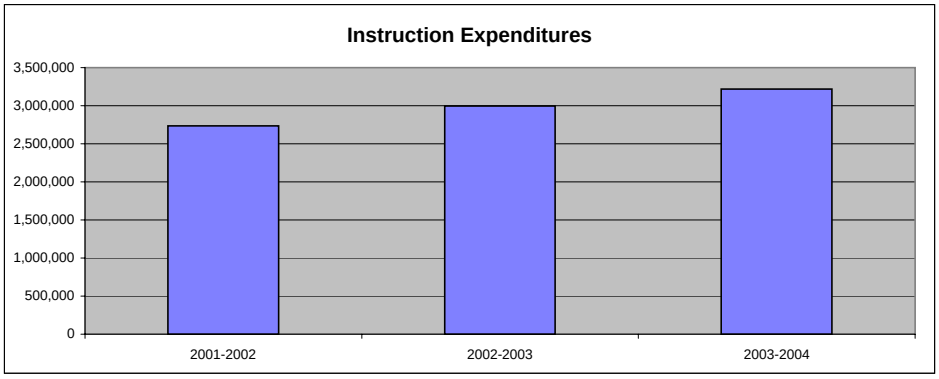


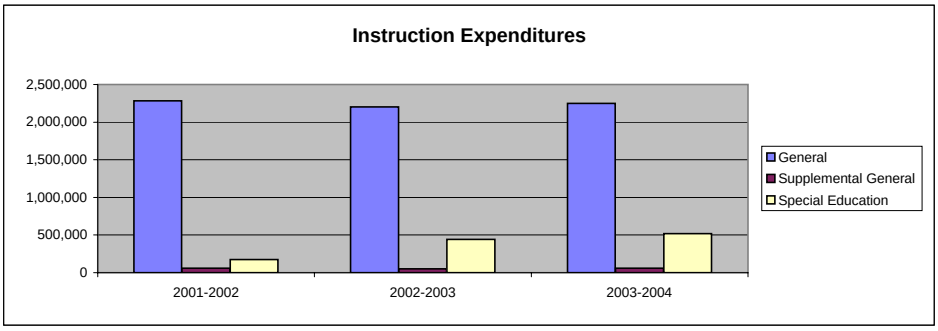


USD# 327

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,282,828		2,202,827	-4%		2,247,039	2%
Federal Funds	94,519		92,292	-2%		109,084	18%
Supplemental General	57,471		49,402	-14%		60,675	23%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		100,000	0%
Driver Education	5,522		3,208	-42%		30,000	835%
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	174,434		441,432	153%		516,729	17%
Technology Education	0		60,000	0%			
Transportation	0		0	0%			
Vocational Education	118,744		144,747	22%		155,000	7%
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	2,733,518		2,993,908	10%		3,218,527	8%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	4,170		4,672	12%		5,272	13%
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	2,733,518		2,993,908	10%		3,218,527	8%





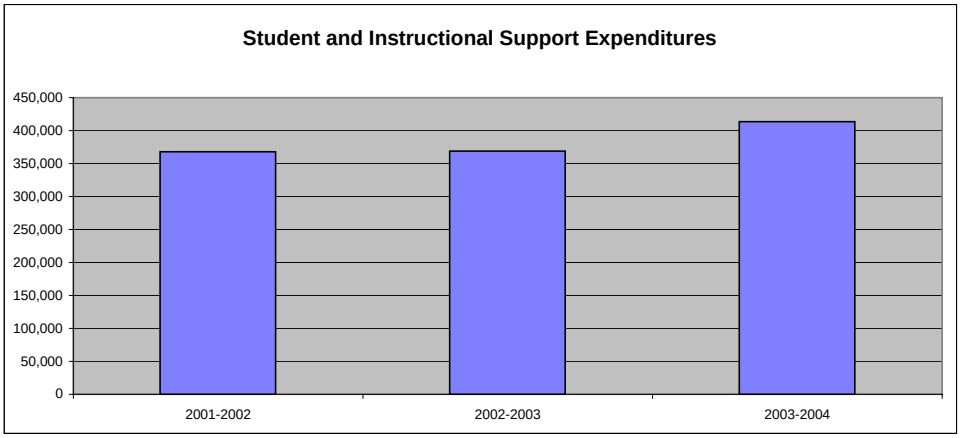
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	339,856		344,878	1%		351,180	2%
Federal Funds	0		4,915	0%		4,712	-4%
Supplemental General	699		0	-100%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	27,618		19,216	-30%		37,557	95%
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	368,173		369,009	0%		413,449	12%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	562		576	3%		677	18%
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	368,173		369,009	0%		413,449	12%
Amount per Pupil	$562		$576	3%		$677	18%



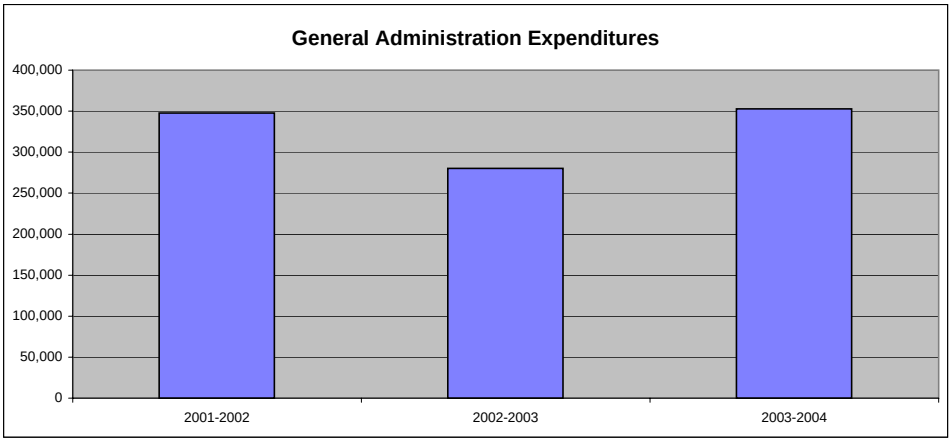
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	295,245		266,443	-10%		269,332	1%
Federal Funds	3,918		3,963	1%		0	-100%
Supplemental General	48,456		9,834	-80%		3,400	-65%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		30,000	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%		50,000	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	347,619		280,240	-19%		352,732	26%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	530		437	-18%		578	32%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	347,619		280,240	-19%		352,732	26%



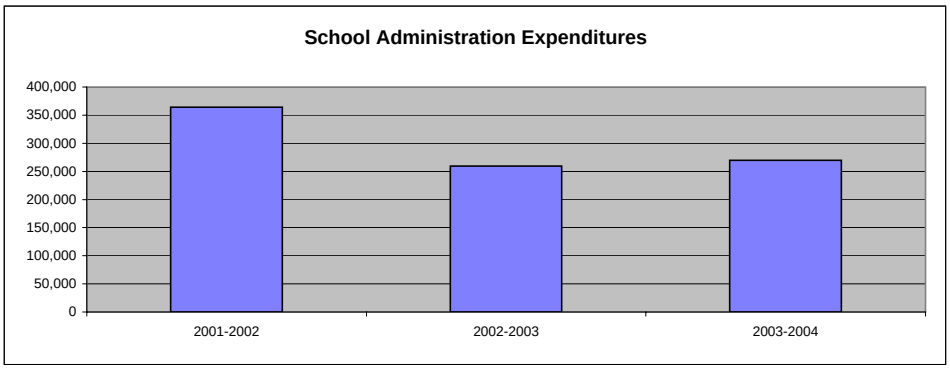
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	325,763		248,447	-24%		253,566	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	38,286		10,749	-72%		6,200	-42%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	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	364,049		259,196	-29%		269,766	4%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	555		404	-27%		442	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	364,049		259,196	-29%		269,766	4%



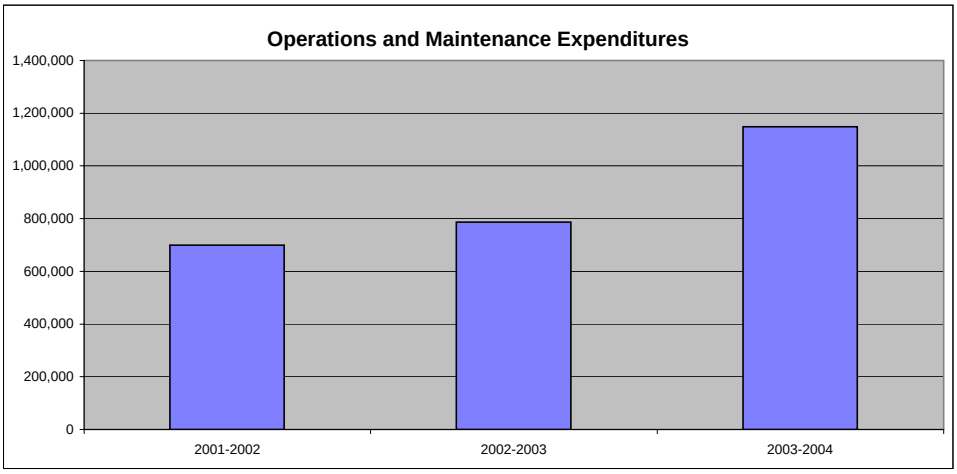
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	573,580		629,028	10%		436,995	-31%
Federal Funds	0		0	0%		0	0%
Supplemental General	122,978		153,235	25%		421,500	175%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		283,000	0%
Driver Training	379		1,575	316%		3,750	138%
Extraordinary School Program	0		0	0%		0	0%
Food Service	469		500	7%		4,000	700%
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	1,532		2,482	62%			
Vocational Education	40		0	-100%		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	698,978		786,820	13%		1,149,245	46%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	1,066		1,228	15%		1,882	53%
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	698,978		786,820	13%		1,149,245	46%



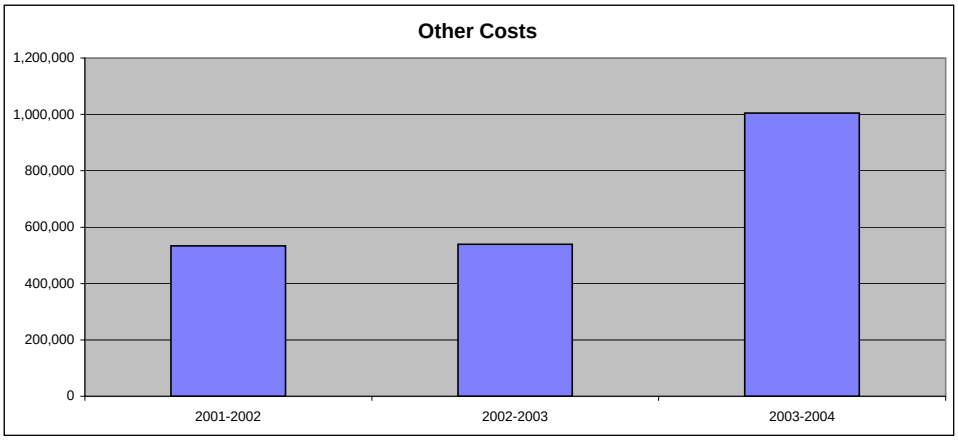
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	40,248		43,017	7%		395,267	819%
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%		200,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	269,843		275,763	2%		350,810	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	7,120		13,151	85%		59,100	349%
Technology Education	0		0	0%			
Transportation	216,023		207,173	-4%			
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	533,234		539,104	1%		1,005,177	86%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	813		841	3%		1,646	96%
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	533,234		539,104	1%		1,005,177	86%



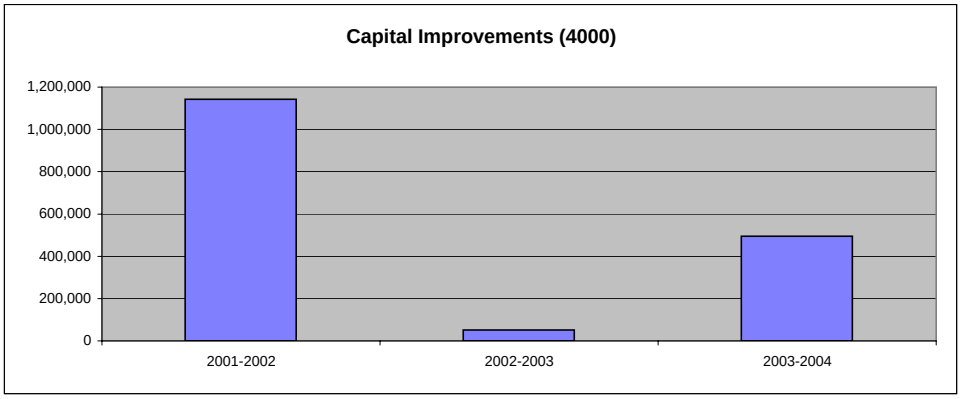
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	64,608		11,262	-83%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,077,914		39,584	-96%		494,606	1150%
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	1,142,522		50,846	-96%		494,606	873%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	1,743		79	-95%		810	921%
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	1,142,522		50,846	-96%		494,606	873%



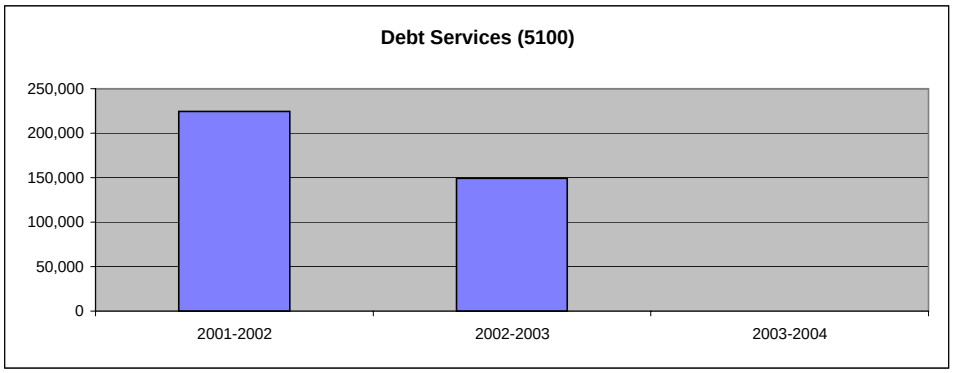
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	169,720		97,660	-42%		0	-100%
Bond & Interest #2	54,700		51,575	-6%		0	-100%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	224,420		149,235	-34%		0	-100%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	342		233	-32%		0	-100%
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	224,420		149,235	-34%		0	-100%



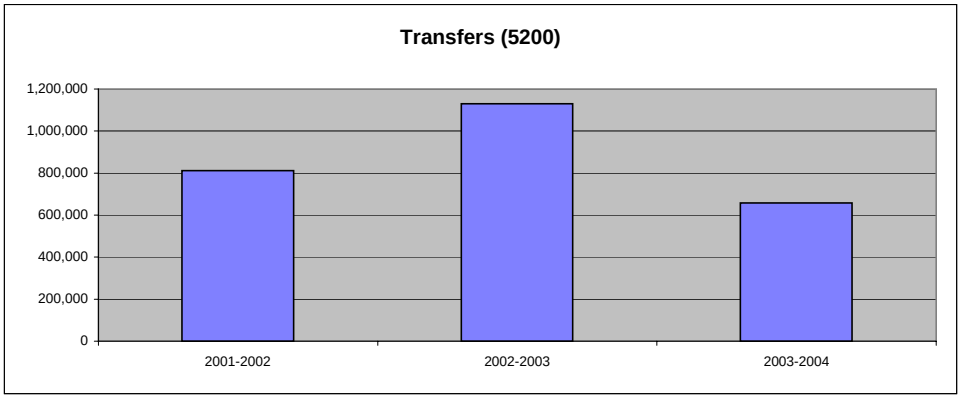
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	344,913		564,493	64%		325,280	-42%
Federal Funds	0		0	0%		0	0%
Supplemental General	467,502		565,518	21%		333,225	-41%
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	812,415		1,130,011	39%		658,505	-42%
Enrollment (FTE)*	655.5		640.8	-2%		610.5	-5%
Amount per Pupil	1,239		1,763	42%		1,079	-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	812,415		1,130,011	39%		658,505	-42%



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

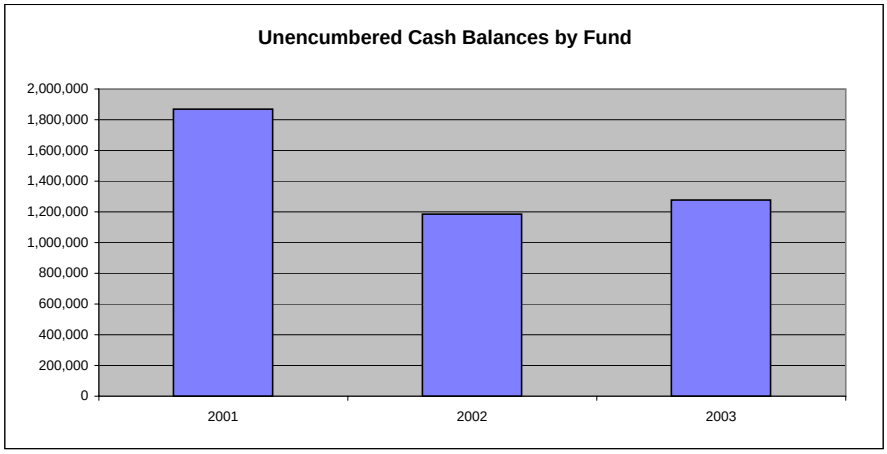
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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# 327

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	0	1	0
Federal Funds	0	0	0
Supplemental General	24,406	16,552	14,651
Bilingual Education	0	0	0
Capital Outlay	1,453,982	669,567	914,183
Driver Training	17,588	18,905	25,000
Extraordinary School Program	0	0	0
Food Service	58,755	59,515	68,773
Professional Development	13,303	16,169	19,557
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	113,898	122,420	210,324
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	168,000	
Text Book & Student Material	0	0	
Bond & Interest 1	138,234	73,542	17,058
Bond & Interest 2	49,595	39,998	7,622
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,869,761	1,184,669	1,277,168
Enrollment (FTE)*	655.5	640.8	610.5
Amount per Pupil	2,852	1,849	2,092
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	1,869,761	1,184,669	1,277,168



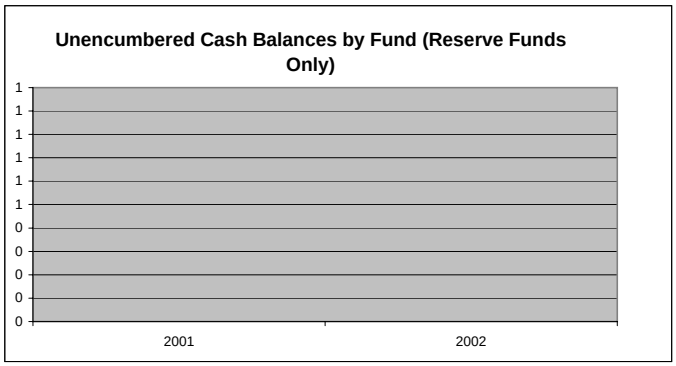
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

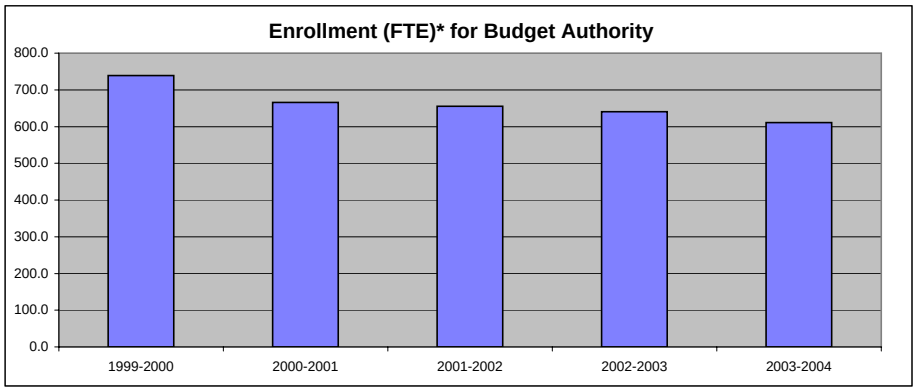


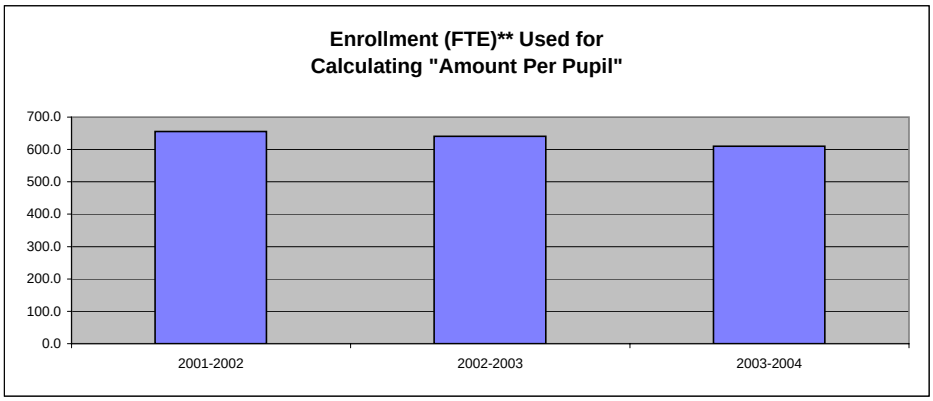
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

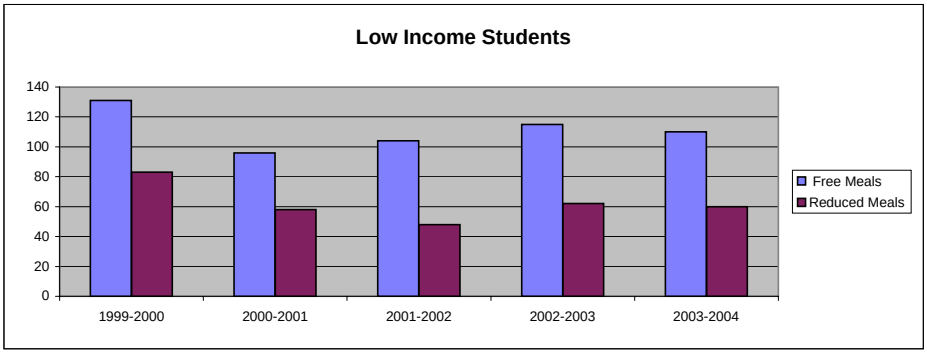
USD# 327

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)*	739.0	665.5	-10%	655.5	-2%	640.8	-2%	610.5	-5%
Enrollment (FTE)**	N/A	N/A		655.5		640.8	-2%	610.5	-5%
Number of Students - Free Meals	131	96	-27%	104	8%	115	11%	110	-4%
Number of Students - Reduced Meals	83	58	-30%	48	-17%	62	29%	60	-3%





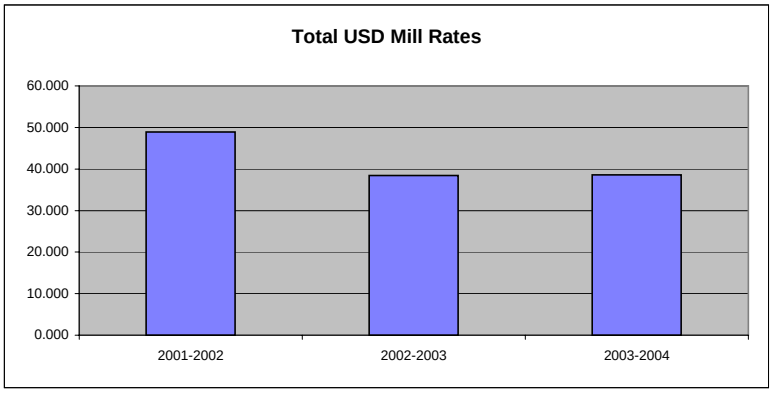


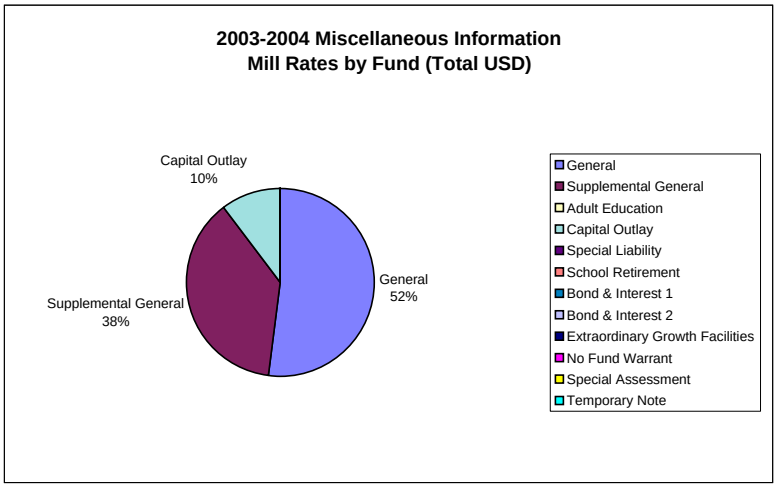
*FTE for state aid and budget authority purposes for general fund.

** 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.

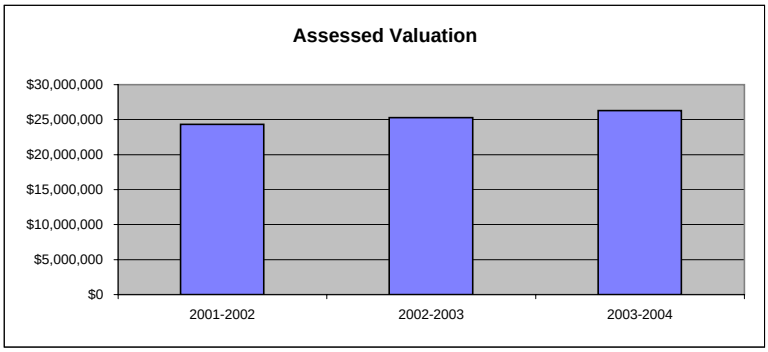
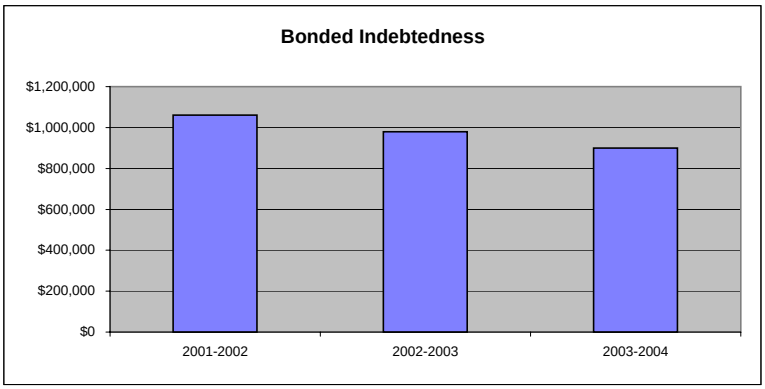
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	21.700	14.411	14.599
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	4.000	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	1.719	0.000	0.000
Bond & Interest 2	1.469	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	**48.883**	**38.411**	**38.599**
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# 327

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$24,340,668	$25,293,823	$26,313,542
Bonded Indebtedness	$1,060,000	$980,000	$900,000