Budget Profile
2003-2004

USD 307 Ell-Saline

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 #: 307

Introduction

Ell-Saline USD #307 is a rural district west of Salina. As such, what was formally a farming community has transitioned into a community of residents that are primarily employed in the Salina area. In the last 26 years, the enrollment has increased from approximately 185 students to about 450 students.

Board Members

Greg Brockway, Board President - 2433 N. Halstead Rd., Salina, KS 67401
Geena Kejr, Board Vice-President - 10143 W. Stimmel Rd., Brookville, KS 67425
Louis Bieber - 7501 W. Schilling Rd., Salina, KS 67401
Theresa Choate - 1517 N. Hohneck Rd., Salina, KS 67401
Gregory Scott - 5997 W. Watkins Rd., Salina, KS 67401
Phil Schneider - 732 S. Hohneck Rd., Salina, KS 67401
Open Position

Key Staff

Superintendent: Bernard L. White
Associate or Assistant Superintendents: N/A
Business Office Staff: Susan K. Rose, Clerk Ann L. Krone, Treasurer
Curriculum & Instruction Staff: Utilize services of Smoky Hill Education Service Center
Other Key Contacts: Elementary Principal – Dwight L. Powell –
1757 N. Halstead Rd., Salina, KS 67401
785-827-8891
Secondary Principal – Jim King
414 E. Anderson, Brookville, KS 67425
785-225-6633

The District's Accomplishments and Challenges

Accomplishments:

USD 307's testing scores are higher than the state and national averages in nearly all grade levels and academic areas. Graduation rates always exceed 95%, and are often 98-100%. In addition, USD 307 is the recipient of a 21st Century Learning Center Grant that assists students in grades K-6 in tutoring and after school programs. The district actively participates in various "community" projects to raise funds for disadvantaged persons.

For the 2003-2004 school year, we will be implementing an integrated curriculum dealing with nine identified "Character Traits". The traits were identified by a cooperative effort of community members and educators. Those nine identified traits are as follows:

1. Respect
2. Responsibility
3. Compassion
4. Integrity
5. Positive Attitude
6. Honesty
7. Self discipline/self control
8. Discernment
9. Teamwork

Certified staff will integrate a trait into their assignments on a monthly basis.

Challenges:

After a growth span of ten consecutive years, Ell-Saline experienced one year (2000-2001) of declining enrollment. We have been unable to determine why the change occurred, but enrollment seems to again be on the upswing. The current year finds us in the fourth year since we experienced the declining enrollment. We are projecting slightly higher enrollment this year.

A continuing challenge to USD 307 is finding the fiscal resources to upgrade facilities, provide an acceptable pay scale for all employees, provide enhanced technology for staff and students, and provide the resources for educational professionals to enable an outstanding education for all students. The patrons of the district have been generous by passing bond issues in 1988 and in 1999 that provide needed facilities and equipment for our students today. In addition, in 1996, a lease purchase agreement was executed that provides additional classrooms and restrooms for Ell-Saline Elementary School. In 2001, a lease purchase agreement was implemented that provides both facilities with increased hard surface parking and roadways. Utilizing these creative finance options has proven to be a tremendous aid in providing all of our students with great educational opportunities.

The district does struggle in the recruitment of teachers in secondary subject specific areas. The areas that have provided the most challenges are: Math, Music Band, Business.

Our budget will be difficult to maintain if sizeable reductions are necessary during the current fiscal year. Capital Outlay fund has grown slightly in the last year, in spite of the need to finance two lease purchase agreements.

We truly appreciate the support of the local community. That support makes Ell-Saline "a better place to learn"!

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   Administration was paid through the "Local Option Budget" last year. This year administration is included in the General Fund Budget.

2. Summary of General Fund Expenditures by Function
   As a result of attempting to improve employee wages and benefits, the share spent for instruction increase considerably.

3. Summary of Supplemental General Fund Expenditures by Function
   We are carrying some instructional expenditures and various expenses in this fund we were unable to fund through General Fund.

4. Summary of General and Supplemental General Fund Expenditures by Function
   We are increasing expenditures for instruction by increasing wages and benefits.

5. Summary of Special Education Fund by Function.
   This money is now a "flow through" and artificially inflates our General Fund Budget.

6. Instruction Expenditures (1000)
   Expenditures are increasing to improve our delivery of instruction.

7. Student and Instructional Support Expenditures (2100 & 2200)

8. General Administration Expenditures (2300)
   Appears to be experiencing a high rate of growth in General Fund, due to moving this expense out of Supplemental General Fund

9. School Administration Expenditures (2400)
   Appears to be experiencing a high rate of growth in General Fund, due to moving this expense out of Supplemental General Fund.

10. Operations and Maintenance Expenditures (2600)
    We were able to expend in this area in 2002-03 and are in good shape.

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

12. Capital Improvements (4000)
    Our Capital Outlay fund is recovering from some tough times. This trend appears to be continuing into next year.

13. Debt Services (5000)
    Our 1992 Bond issue will pay out in October of 2005. Our lease for parking improvements and the 1998 Bond issue will pay out in 2008 and 2009 respectively.

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
    Our assessed valuation increased by over 2% in the last year. Bonded indebtedness continues 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)

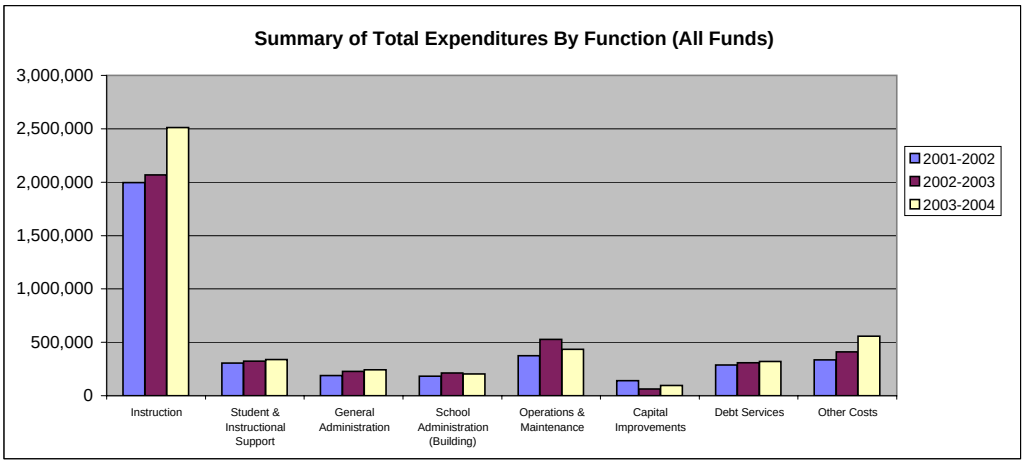
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,996,258	52%	2,067,414	50%	4%	2,510,395	53%	21%
Student & Instructional Support	304,782	8%	322,602	8%	6%	339,555	7%	5%
General Administration	188,423	5%	226,540	5%	20%	243,736	5%	8%
School Administration (Building)	183,743	5%	214,173	5%	17%	202,839	4%	-5%
Operations & Maintenance	374,835	10%	526,163	13%	40%	435,306	9%	-17%
Capital Improvements	140,388	4%	63,970	2%	-54%	94,822	2%	48%
Debt Services	288,074	8%	307,761	7%	7%	321,287	7%	4%
Other Costs	337,054	9%	410,170	10%	22%	556,897	12%	36%
Total Expenditures	3,813,557	100%	4,138,793	100%	9%	4,704,837	100%	14%

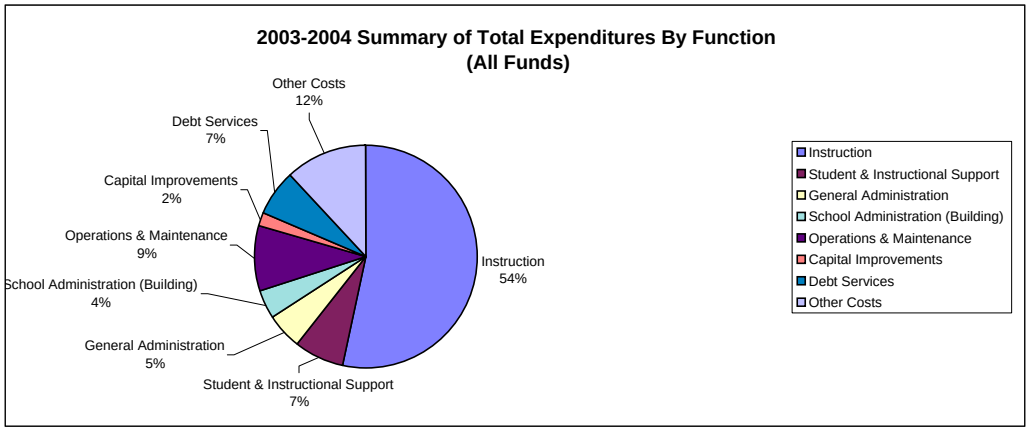
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

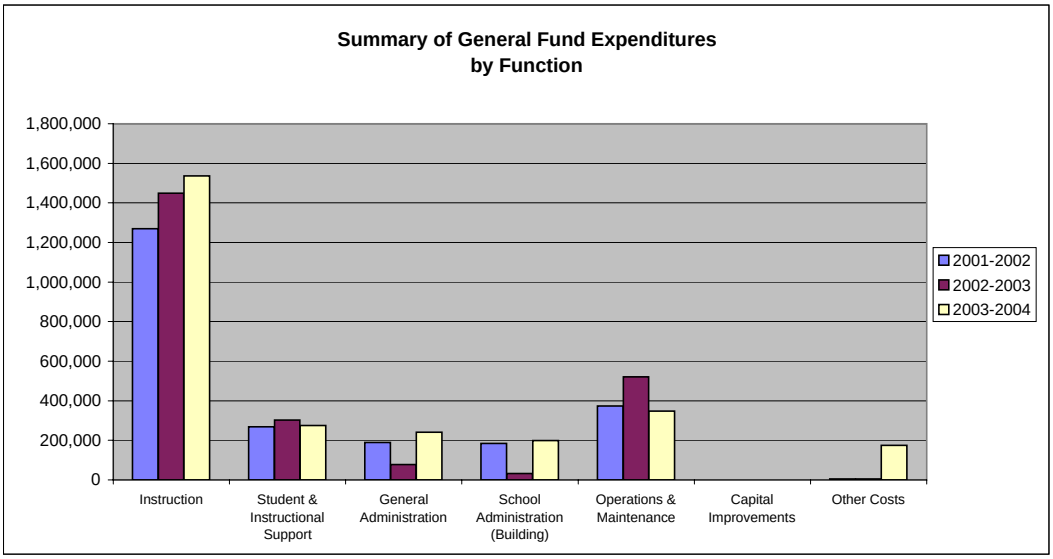


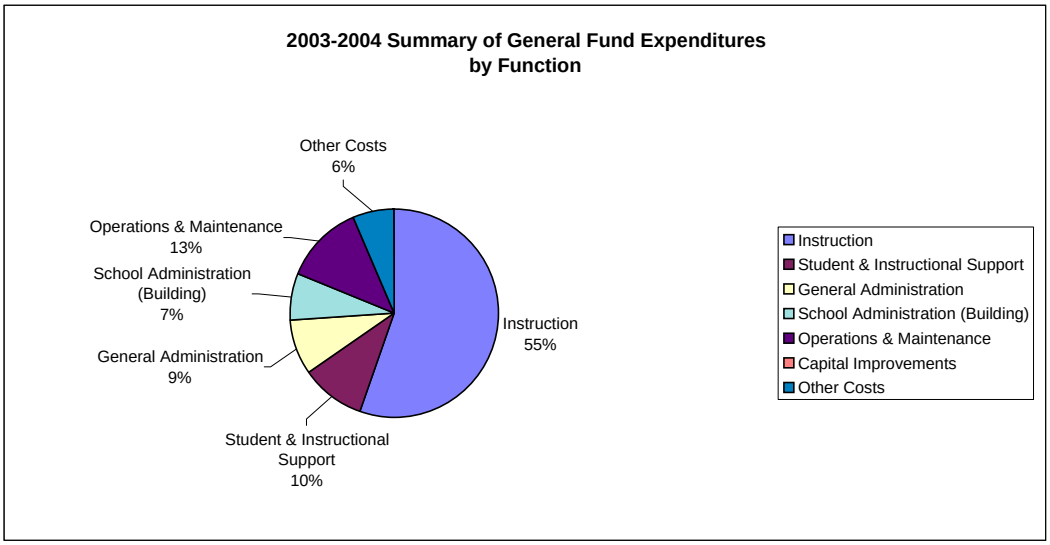


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,269,228	55%	1,448,914	61%	14%	1,536,154	55%	6%
Student & Instructional Support	267,777	12%	301,902	13%	13%	274,180	10%	-9%
General Administration	188,423	8%	77,589	3%	-59%	241,736	9%	212%
School Administration (Building)	183,743	8%	32,241	1%	-82%	198,839	7%	517%
Operations & Maintenance	373,204	16%	521,439	22%	40%	348,006	13%	-33%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,305	0%	5,432	0%	2%	174,549	6%	3113%
Total Expenditures	2,287,680	100%	2,387,517	100%	4%	2,773,464	100%	16%
Amount per Pupil	$5,243		$5,400		3%	$6,136		14%

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

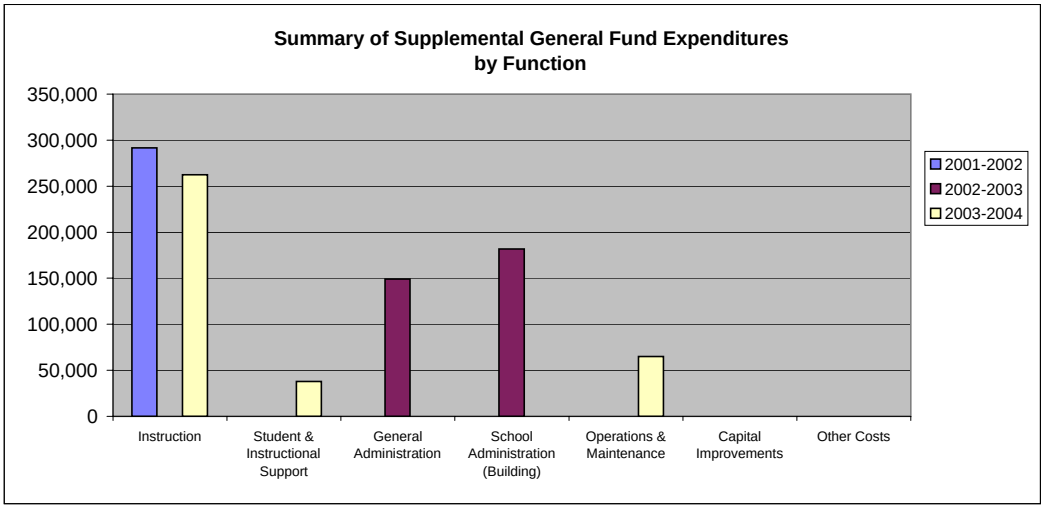


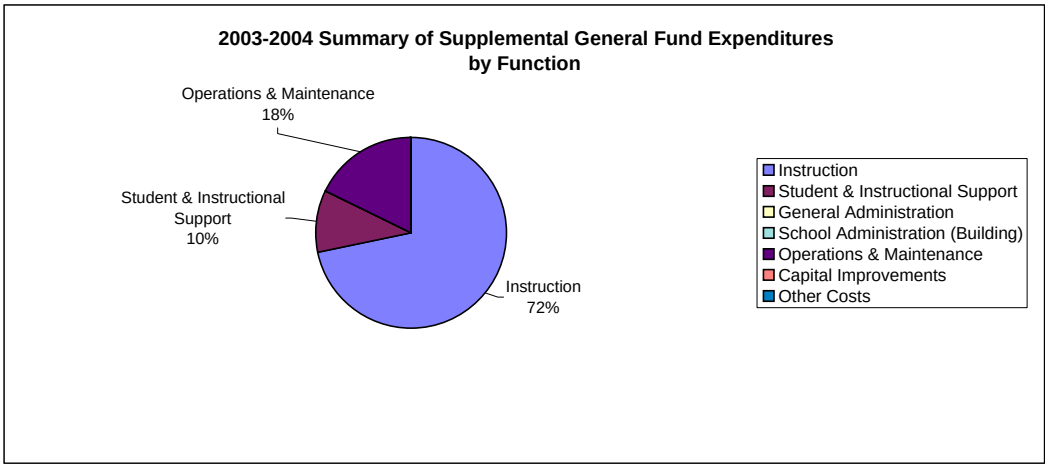


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	291,658	100%	0	0%	-100%	262,271	72%	0%
Student & Instructional Support	0	0%	0	0%	0%	38,000	10%	0%
General Administration	0	0%	148,951	45%	0%	0	0%	-100%
School Administration (Building)	0	0%	181,932	55%	0%	0	0%	-100%
Operations & Maintenance	0	0%	0	0%	0%	65,000	18%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	291,658	100%	330,883	100%	13%	365,271	100%	10%
Amount per Pupil	$668		$748		12%	$808		8%

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





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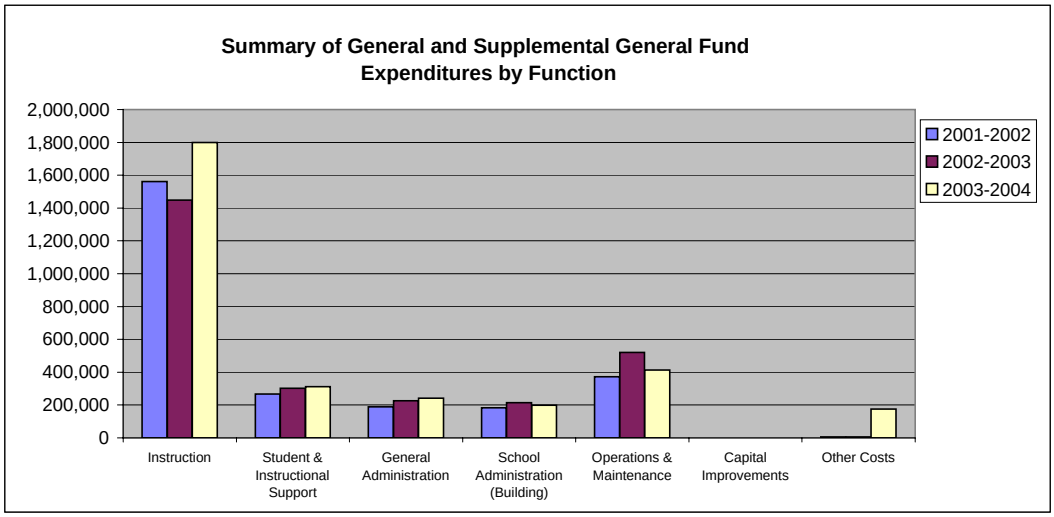
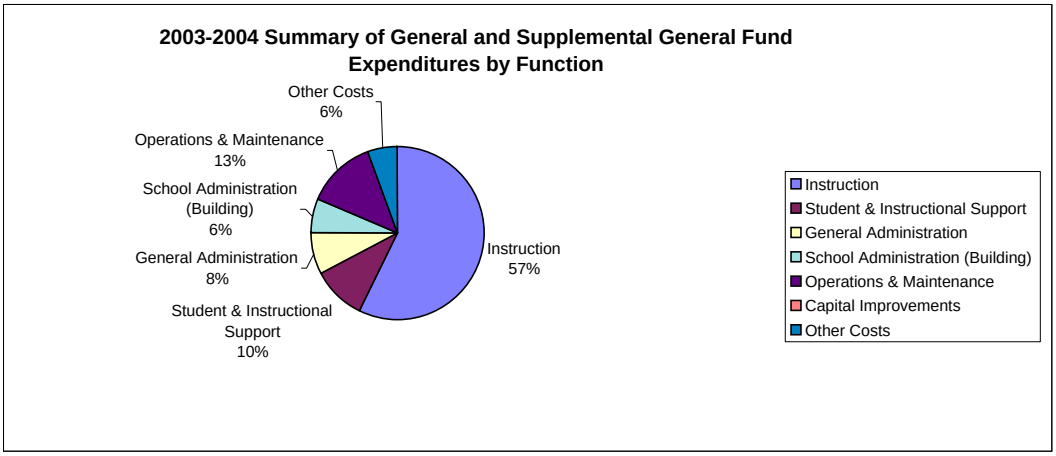
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,560,886	61%	1,448,914	53%	-7%	1,798,425	57%	24%
Student & Instructional Support	267,777	10%	301,902	11%	13%	312,180	10%	3%
General Administration	188,423	7%	226,540	8%	20%	241,736	8%	7%
School Administration (Building)	183,743	7%	214,173	8%	17%	198,839	6%	-7%
Operations & Maintenance	373,204	14%	521,439	19%	40%	413,006	13%	-21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,305	0%	5,432	0%	2%	174,549	6%	3113%
Total Expenditures	2,579,338	100%	2,718,400	100%	5%	3,138,735	100%	15%
Amount per Pupil	$5,912		$6,149		4%	$6,944		13%

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.

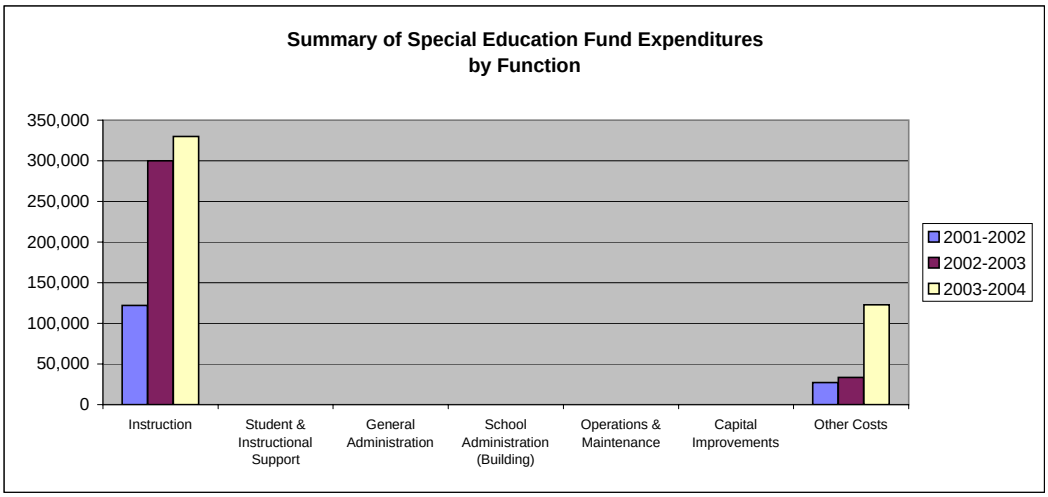


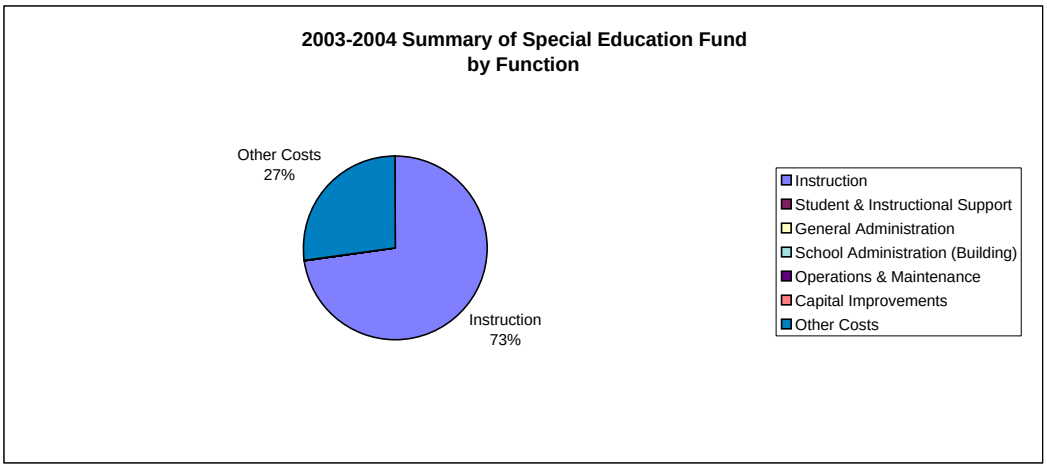


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	121,901	82%	300,064	90%	146%	329,785	73%	10%
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	27,288	18%	33,391	10%	22%	122,678	27%	267%
Total Expenditures	149,189	100%	333,455	100%	124%	452,463	100%	36%
Amount per Pupil	$342		$754		121%	$1,001		33%

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





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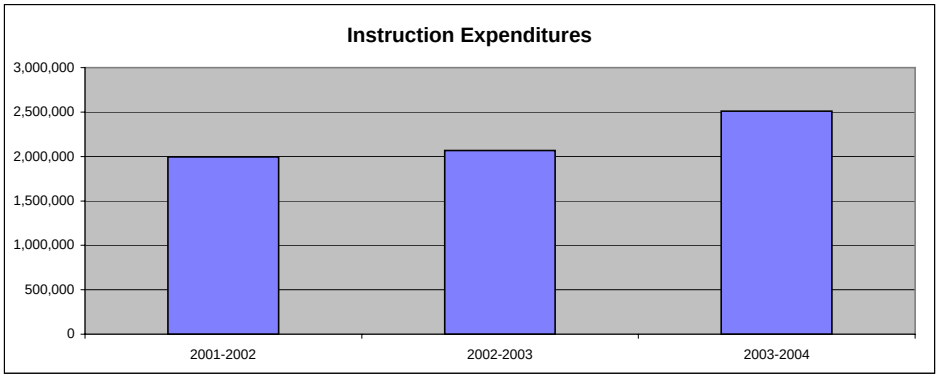
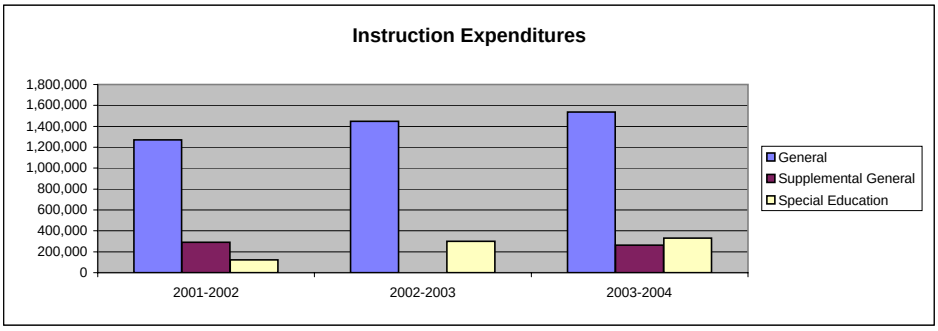
Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	1,269,228	1,448,914	14%	1,536,154	6%
Federal Funds	58,962	97,551	65%	125,185	28%
Supplemental General	291,658	0	-100%	262,271	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	133,010	35,230	-74%	90,000	155%
Driver Education	4,073	5,060	24%	9,216	82%
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	121,901	300,064	146%	329,785	10%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	114,177	161,857	42%	157,784	-3%
Gifts/Grants	3,249	4,111	27%	0	-100%
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	14,627	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	1,996,258	2,067,414	4%	2,510,395	21%
Enrollment (FTE)*	436.3	442.1	1%	452.0	2%
Amount per Pupil	4,575	4,676	2%	5,554	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	1,996,258	2,067,414	4%	2,510,395	21%





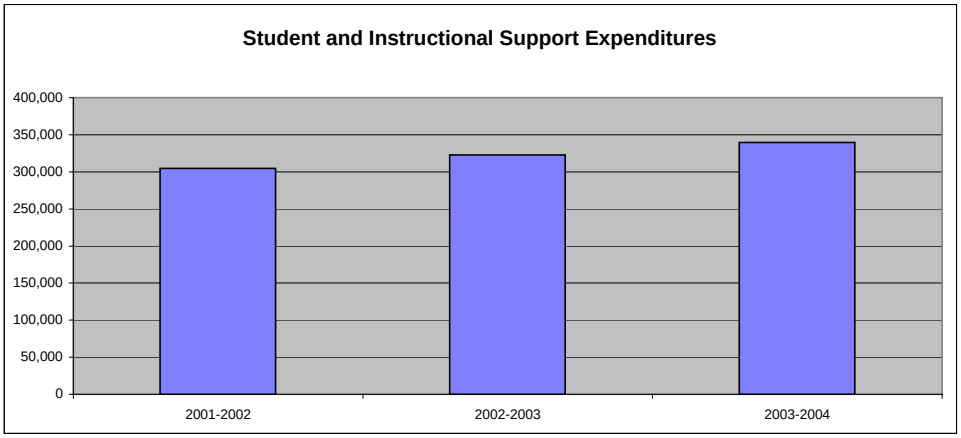
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	267,777		301,902	13%		274,180	-9%
Federal Funds	17,005		19,711	16%		0	-100%
Supplemental General	0		0	0%		38,000	0%
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	14,000		989	-93%		17,375	1657%
Parent Education Program	6,000		0	-100%		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	304,782		322,602	6%		339,555	5%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	699		730	4%		751	3%
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	304,782		322,602	6%		339,555	5%
Amount per Pupil	$699		$730	4%		$751	3%



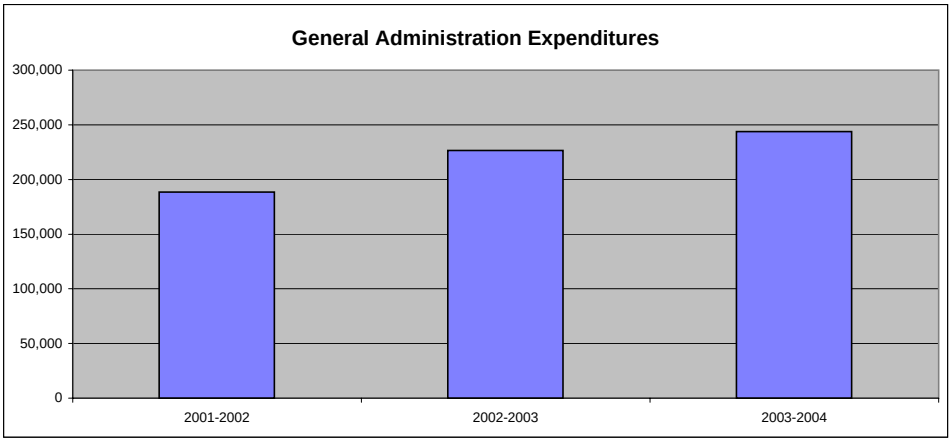
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	188,423		77,589	-59%		241,736	212%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		148,951	0%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		2,000	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	188,423		226,540	20%		243,736	8%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	432		512	19%		539	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	188,423		226,540	20%		243,736	8%



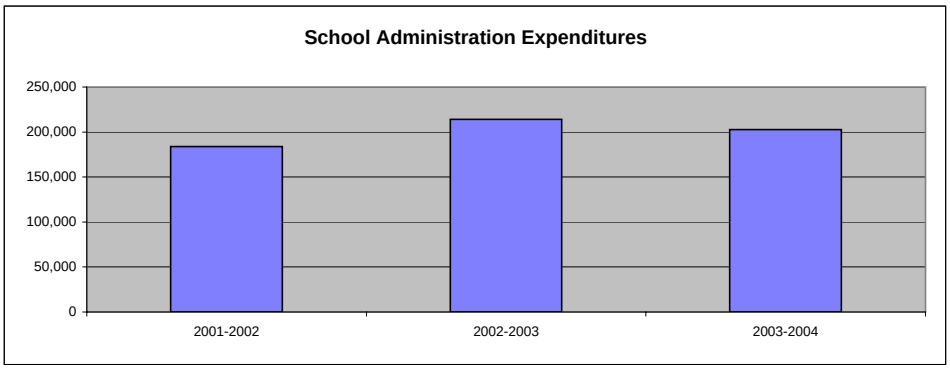
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	183,743		32,241	-82%		198,839	517%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		181,932	0%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		4,000	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	183,743		214,173	17%		202,839	-5%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	421		484	15%		449	-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	183,743		214,173	17%		202,839	-5%



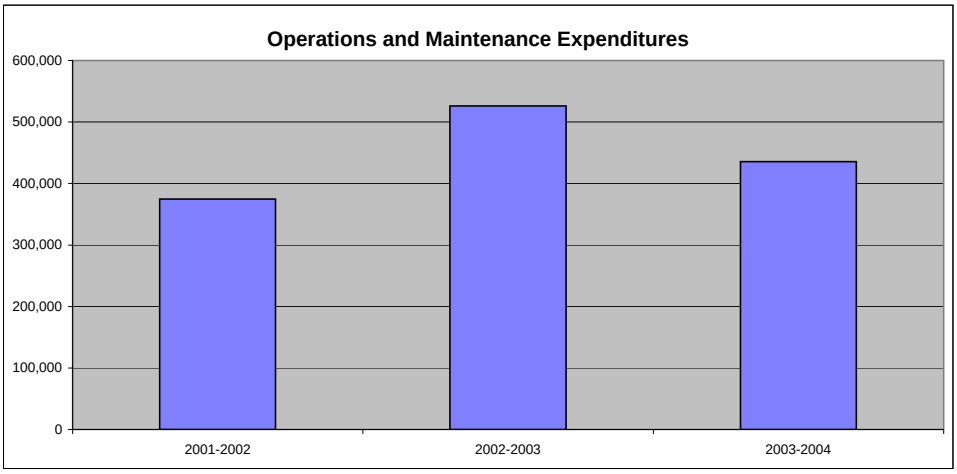
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	373,204		521,439	40%		348,006	-33%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		65,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		20,000	0%
Driver Training	1,219		600	-51%		2,300	283%
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	412		4,124	901%		0	-100%
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	374,835		526,163	40%		435,306	-17%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	859		1,190	39%		963	-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	374,835		526,163	40%		435,306	-17%



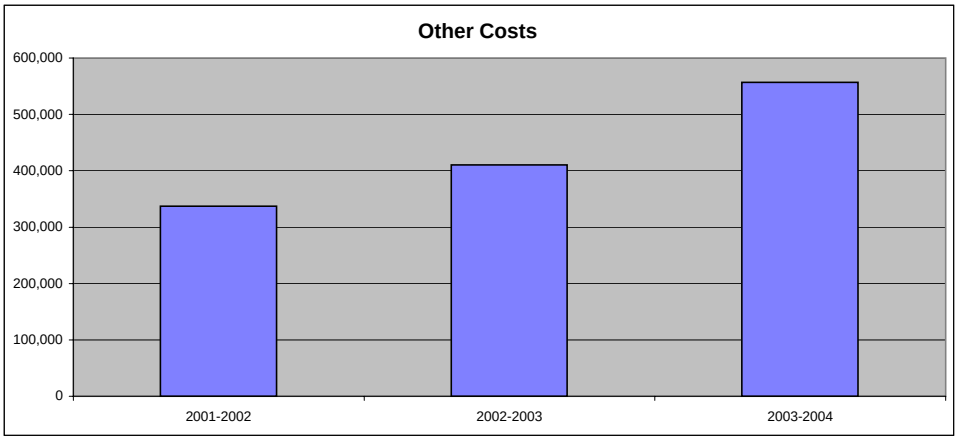
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	5,305		5,432	2%		174,549	3113%
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%		65,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	156,348		151,037	-3%		189,670	26%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	27,288		33,391	22%		122,678	267%
Technology Education	0		0	0%			
Transportation	142,260		216,635	52%			
Vocational Education	5,823		3,600	-38%		5,000	39%
Gifts/Grants	30		75	150%		0	-100%
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	337,054		410,170	22%		556,897	36%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	773		928	20%		1,232	33%
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	337,054		410,170	22%		556,897	36%



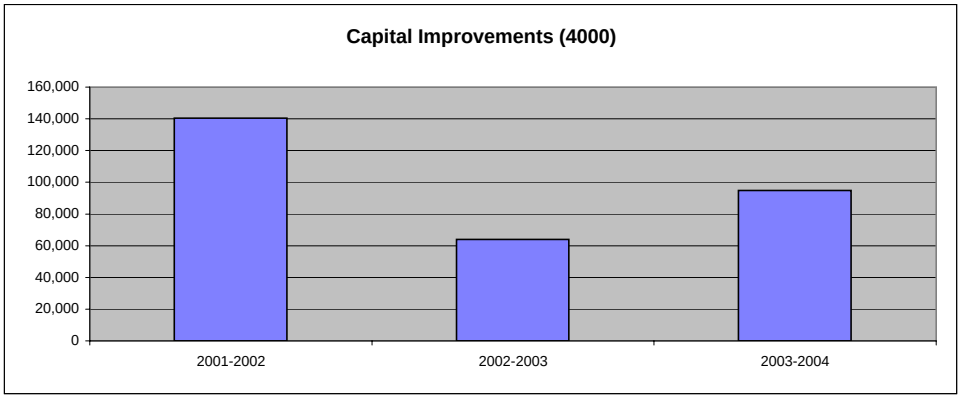
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	90,388		63,970	-29%		94,822	48%
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	50,000		0	-100%		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	140,388		63,970	-54%		94,822	48%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	322		145	-55%		210	45%
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	140,388		63,970	-54%		94,822	48%



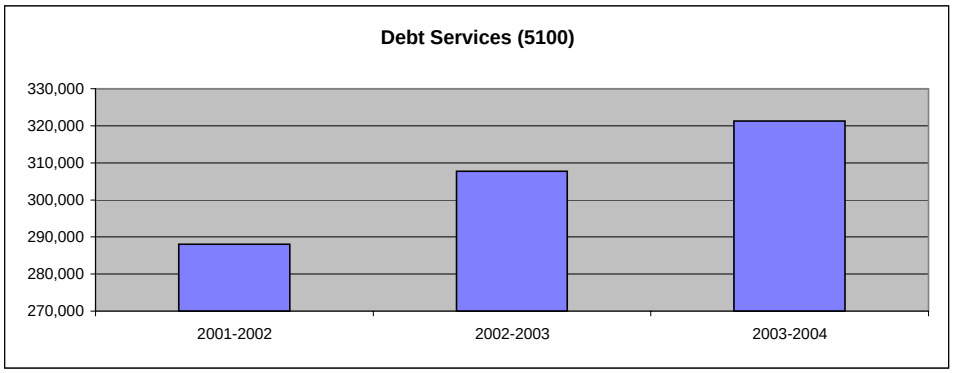
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	288,074		307,761	7%		321,287	4%
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	288,074		307,761	7%		321,287	4%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	660		696	5%		711	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	288,074		307,761	7%		321,287	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.

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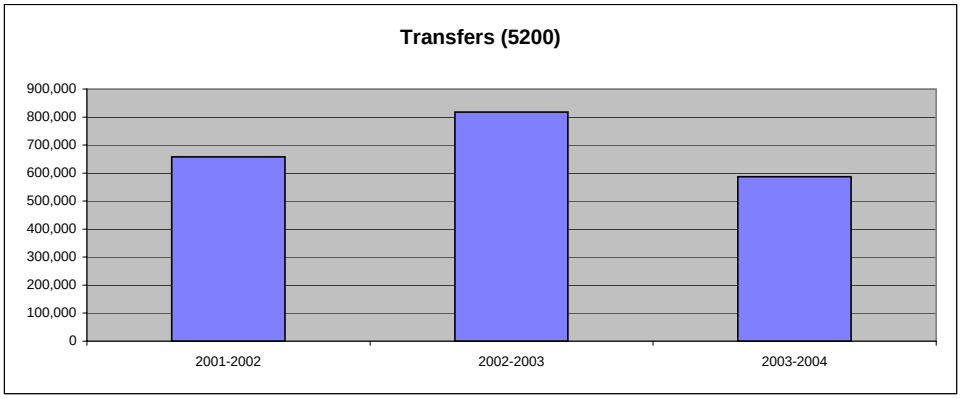
Transfers (5200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	657,804		731,381	11%		384,152	-47%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		85,835	0%		202,784	136%
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	657,804		817,216	24%		586,936	-28%
Enrollment (FTE)*	436.3		442.1	1%		452.0	2%
Amount per Pupil	1,508		1,848	23%		1,299	-30%
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	657,804		817,216	24%		586,936	-28%



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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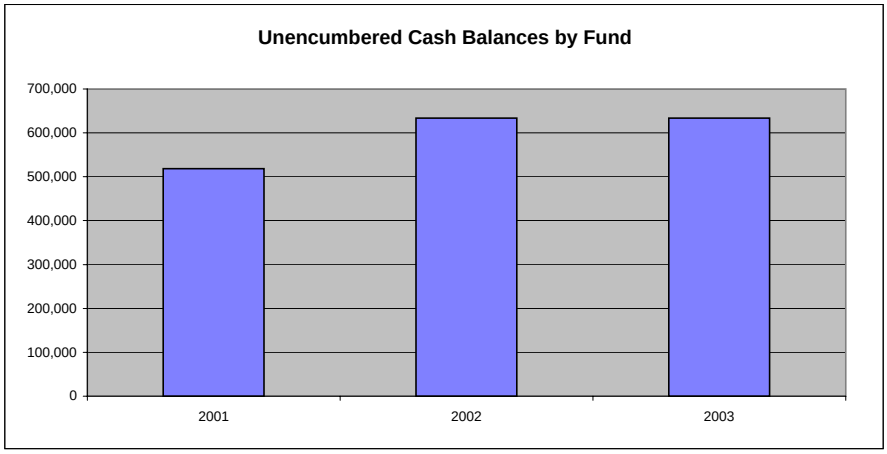
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	10,320	22,849	0
Federal Funds	4,858	6,054	9,711
Supplemental General	743	5,968	11,154
Bilingual Education	0	0	0
Capital Outlay	181,285	112,220	181,530
Driver Training	4,610	8,645	10,016
Extraordinary School Program	0	0	0
Food Service	7,160	7,427	21,991
Professional Development	0	8,082	7,375
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	24,292	89,569	106,463
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	27,166	2,025	3,191
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	25,000	118,004	
Text Book & Student Material	0	8,927	
Bond & Interest 1	232,663	243,915	282,555
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	518,097	633,685	633,986
Enrollment (FTE)*	436.3	442.1	452.0
Amount per Pupil	1,187	1,433	1,403
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	518,097	633,685	633,986



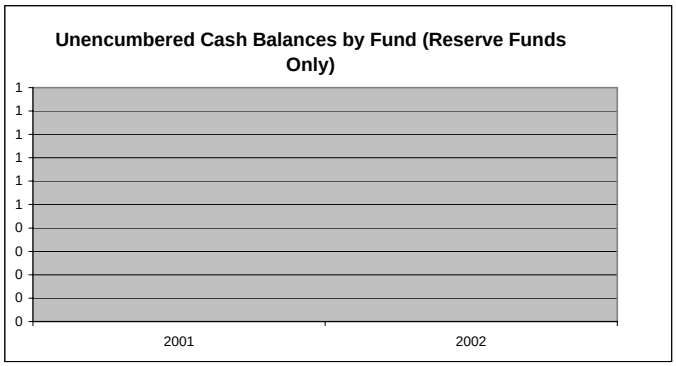
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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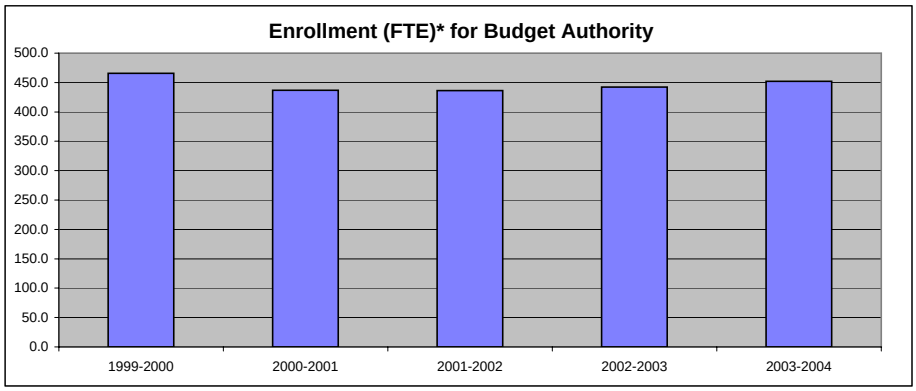
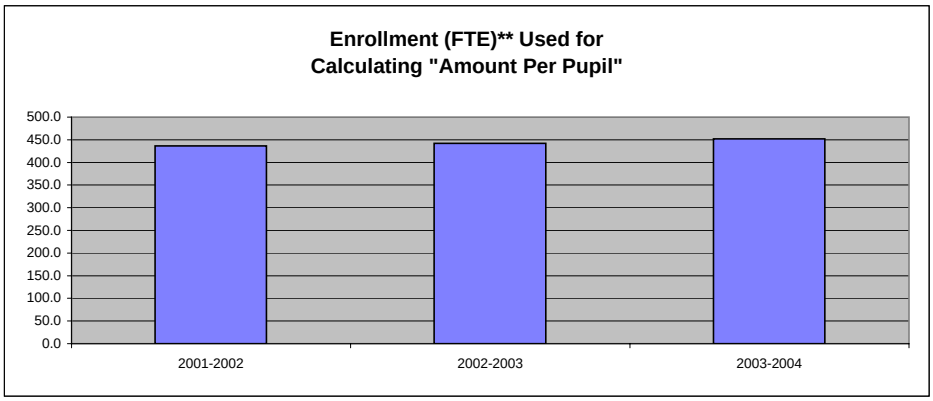
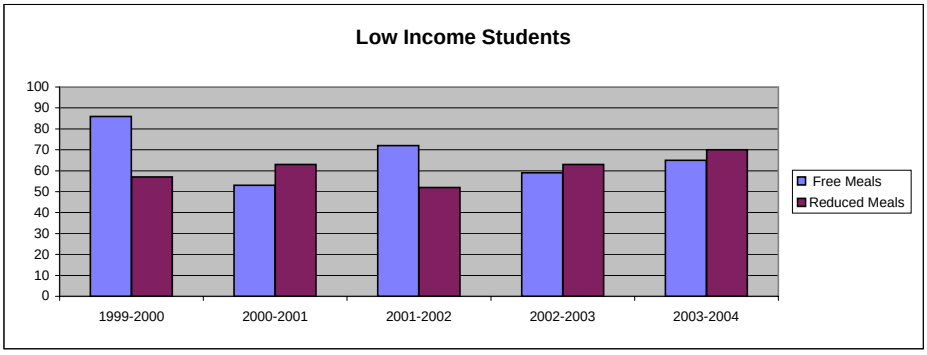
Other Information

	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)*	465.5	437.0	-6%	436.3	0%	442.1	1%	452.0	2%
Enrollment (FTE)**	N/A	N/A		436.3		442.1	1%	452.0	2%
Number of Students - Free Meals	86	53	-38%	72	36%	59	-18%	65	10%
Number of Students - Reduced Meals	57	63	11%	52	-17%	63	21%	70	11%





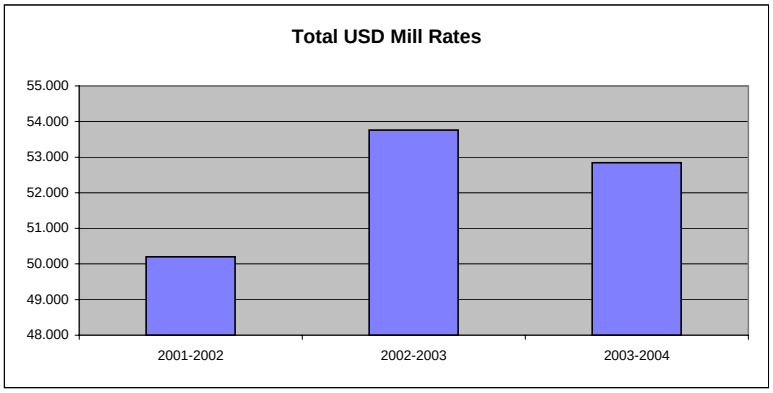


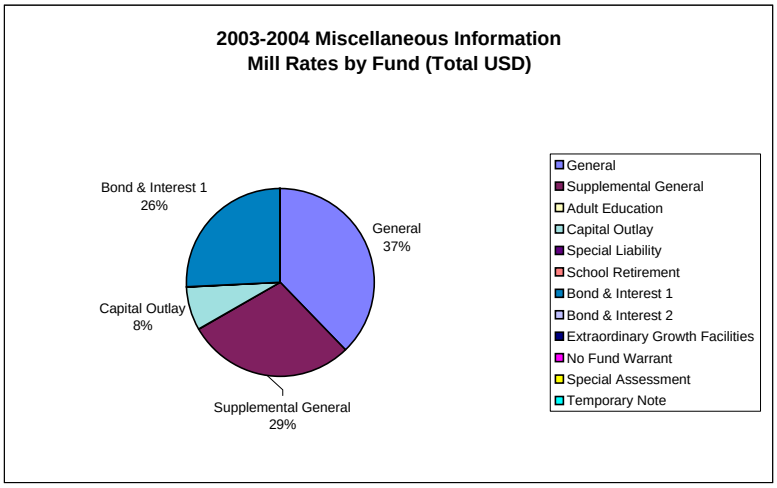
*FTE for state aid and budget authority purposes for general fund.

** 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.

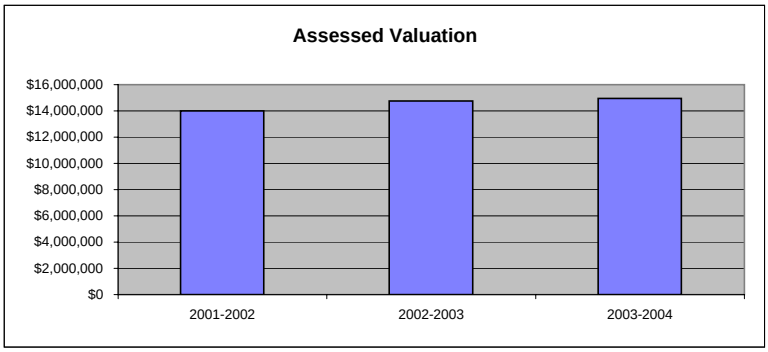
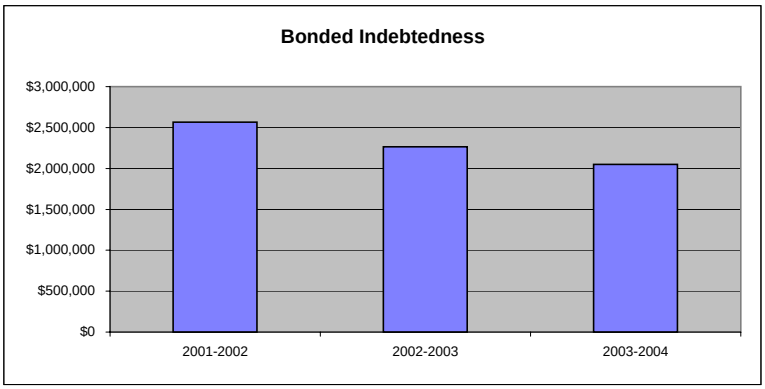
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	13.392	13.660	15.249
Adult Education	0.000	0.000	0.000
Capital Outlay	3.965	3.957	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	12.848	16.146	13.594
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	**50.205**	**53.763**	**52.843**
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# 307

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$13,994,124	$14,756,975	$14,941,532
Bonded Indebtedness	$2,567,186	$2,262,961	$2,048,368