Budget Profile
2003-2004

USD 324 EASTERN HEIGHTS

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- Supplemental Information for Tables in *Summary of Expenditures*
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- Summary of Expenditures (Sumexpen.xls)

2003-2004 Budget General Information
USD #: 324

Introduction

USD 324 is very proud to be able to provide a positive learning experience for the students that attend both of our facilities. While being small rural communities, support for the school and it's programs is very strong. While using all resources available USD 324 will continue to provide this service to the students of the district.

Board Members

President: Donald Rex Lowe, P.O. Box 122, Kirwin, KS 67644
Vice-President: Steven D. Miller, 1222 E Plains Rd, Agra, KS 67621
Robert Ragsdale, 587 E 1100 Rd, Agra, KS 67621
Kelly Bretton, 351 Sixth St., Agra, KS 67621
Mike L. Suchsland, 1261 E Mohawk Rd, Agra, KS 67621
Rhonda Jones, 1934 E 1100 Rd, Kirwin, KS 67644
Gina Peak, P.O. Box 423, Kirwin, KS 67644

Key Staff

:
Superintendent: Casey E. Robinson
High School Principal: Casey E. Robinson
Administrative Assistant: Kathi Boden
Athletic Director: Mike Weber
Elementary Principal: Mary Elizabeth Norris
Board Clerk/Authorized Food Service Representative: Linda S. Miller
Board Treasurer/High School Secretary/Transportation Director: Roberta K. Atchison

The District's Accomplishments and Challenges

Accomplishments: We were very proud to have one class obtain the standard of excellence this past year. Other classes were very close and overall test scores throughout the district were very impressive. USD 324 attendance and graduation rate were once again above the state average.

Challenges: The biggest challenge facing USD 324, as well as most schools in the state of Kansas, is the issue of improving our test scores with less and less money each year. State legislation keeps reducing the amount of money we receive and a declining enrollment make it more difficult than ever to provide a quality education for the children of our district. With the inception of No Child Left Behind, this challenge becomes increasingly more difficult.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
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4. Summary of General and Supplemental General Fund Expenditures by Function
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10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
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13. Debt Services (5000)
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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

Summary of Total Expenditures By Function
(All Funds)

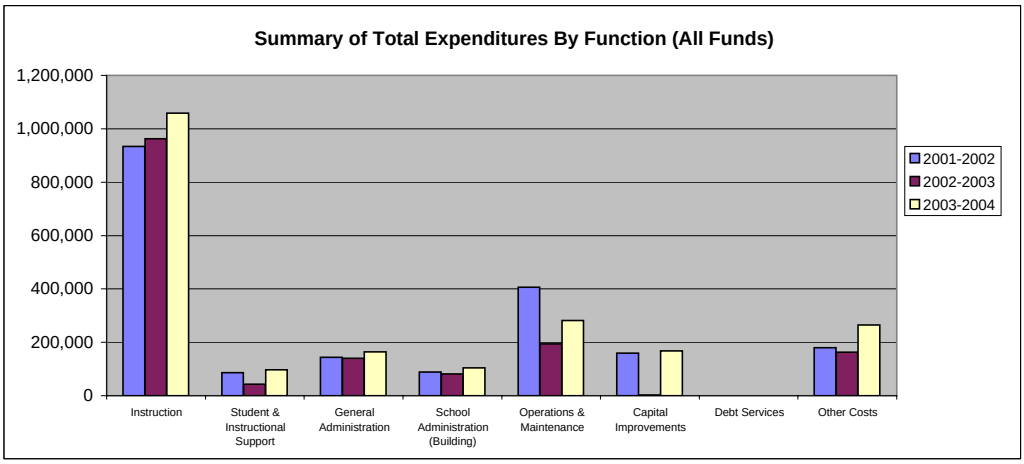
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	933,797	47%	963,167	61%	3%	1,058,226	49%	10%
Student & Instructional Support	86,451	4%	43,753	3%	-49%	97,551	5%	123%
General Administration	143,489	7%	140,665	9%	-2%	164,745	8%	17%
School Administration (Building)	88,816	4%	81,014	5%	-9%	104,400	5%	29%
Operations & Maintenance	406,161	20%	193,653	12%	-52%	281,854	13%	46%
Capital Improvements	159,846	8%	1,886	0%	-99%	167,500	8%	8781%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	179,279	9%	163,239	10%	-9%	264,803	12%	62%
Total Expenditures	1,997,839	100%	1,587,377	100%	-21%	2,139,079	100%	35%

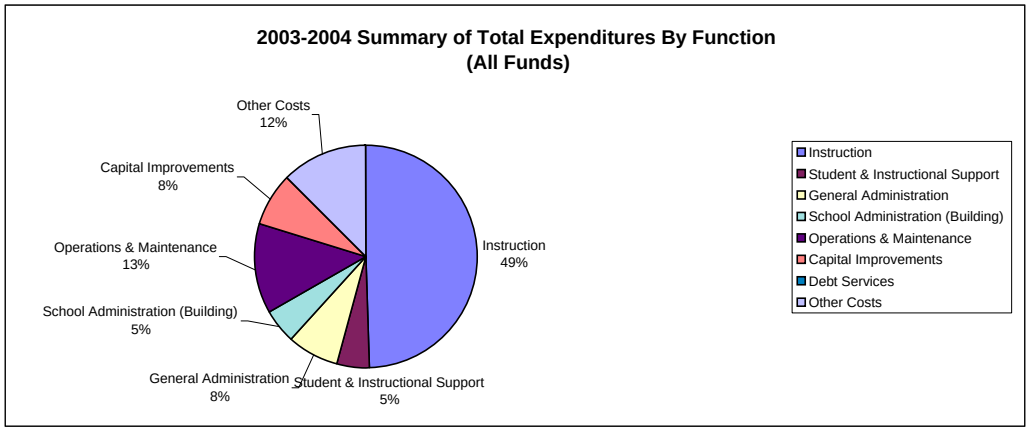
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

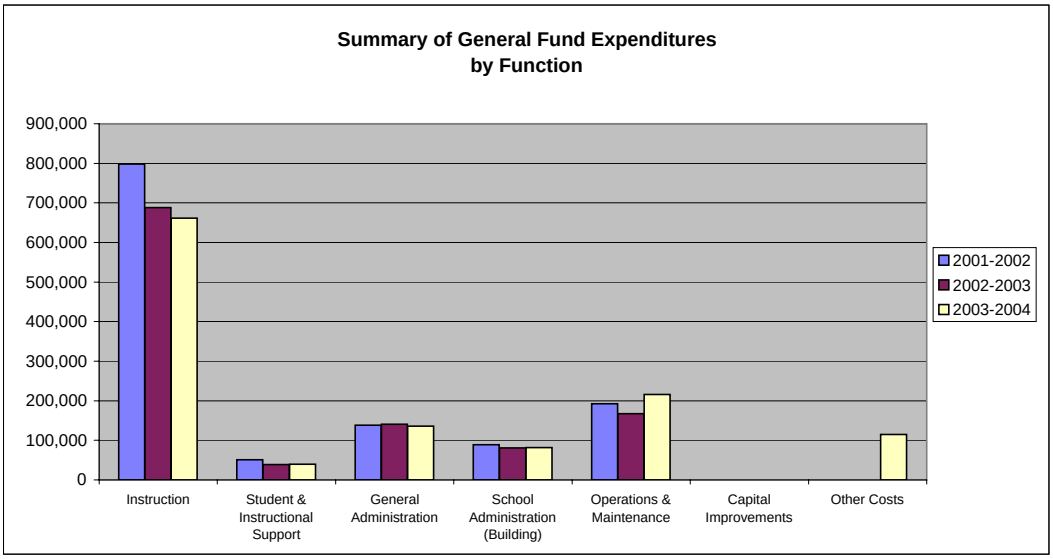


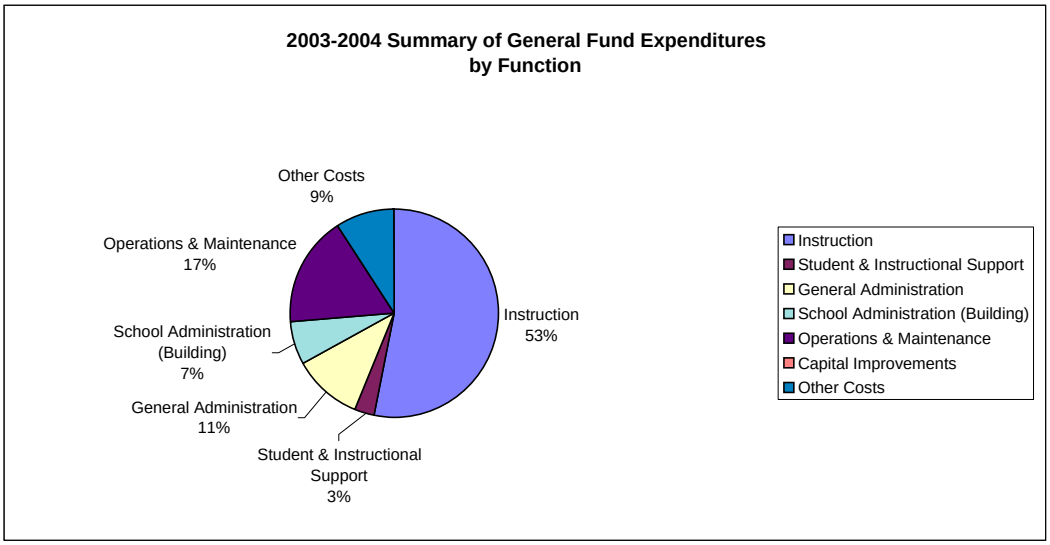


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	798,212	63%	687,742	62%	-14%	661,700	53%	-4%
Student & Instructional Support	51,125	4%	38,619	3%	-24%	39,510	3%	2%
General Administration	138,479	11%	140,665	13%	2%	135,645	11%	-4%
School Administration (Building)	88,816	7%	81,014	7%	-9%	81,890	7%	1%
Operations & Maintenance	192,479	15%	166,982	15%	-13%	216,211	17%	29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	114,850	9%	0%
Total Expenditures	1,269,111	100%	1,115,022	100%	-12%	1,249,806	100%	12%
Amount per Pupil	$7,219		$6,862		-5%	$8,304		21%

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

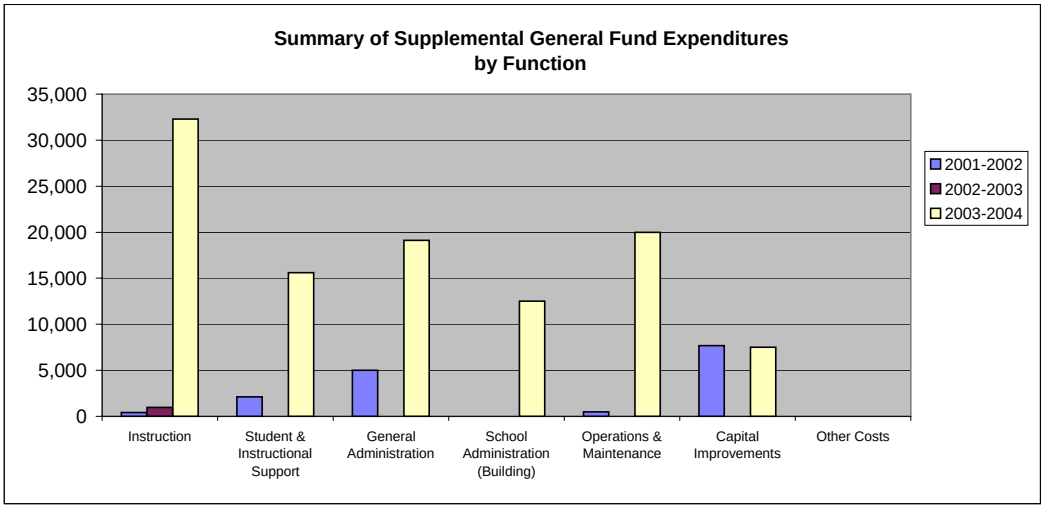


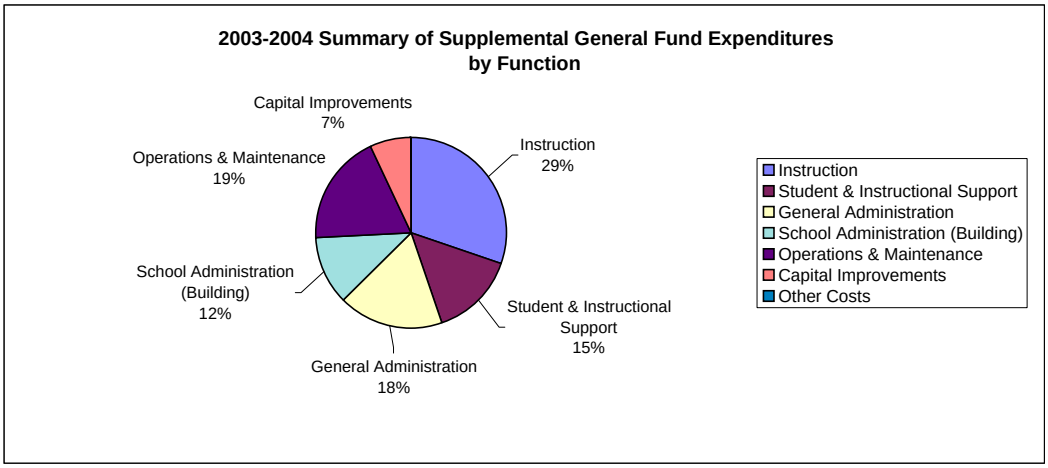


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	423	3%	987	100%	133%	32,290	30%	3172%
Student & Instructional Support	2,129	14%	0	0%	-100%	15,600	15%	0%
General Administration	5,010	32%	0	0%	-100%	19,100	18%	0%
School Administration (Building)	0	0%	0	0%	0%	12,510	12%	0%
Operations & Maintenance	480	3%	0	0%	-100%	20,000	19%	0%
Capital Improvements	7,677	49%	0	0%	-100%	7,500	7%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	15,719	100%	987	100%	-94%	107,000	100%	10741%
Amount per Pupil	$89		$6		-93%	$711		11605%

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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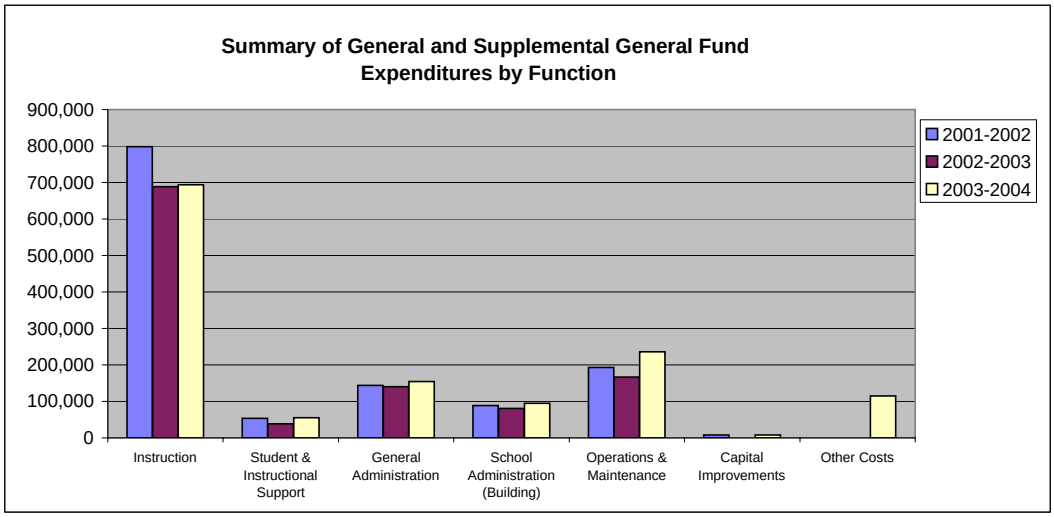
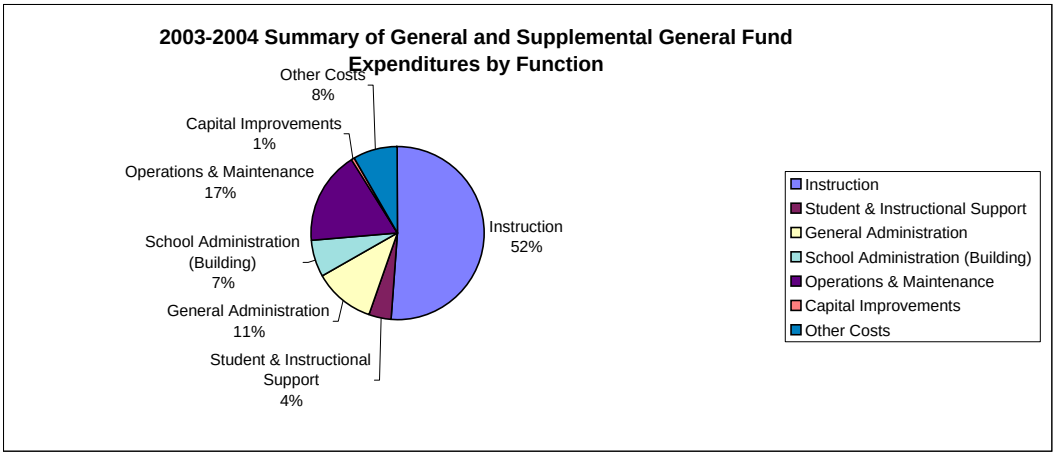
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	798,635	62%	688,729	62%	-14%	693,990	51%	1%
Student & Instructional Support	53,254	4%	38,619	3%	-27%	55,110	4%	43%
General Administration	143,489	11%	140,665	13%	-2%	154,745	11%	10%
School Administration (Building)	88,816	7%	81,014	7%	-9%	94,400	7%	17%
Operations & Maintenance	192,959	15%	166,982	15%	-13%	236,211	17%	41%
Capital Improvements	7,677	1%	0	0%	-100%	7,500	1%	0%
Other Costs	0	0%	0	0%	0%	114,850	8%	0%
Total Expenditures	1,284,830	100%	1,116,009	100%	-13%	1,356,806	100%	22%
Amount per Pupil	$7,308		$6,868		-6%	$9,015		31%

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.

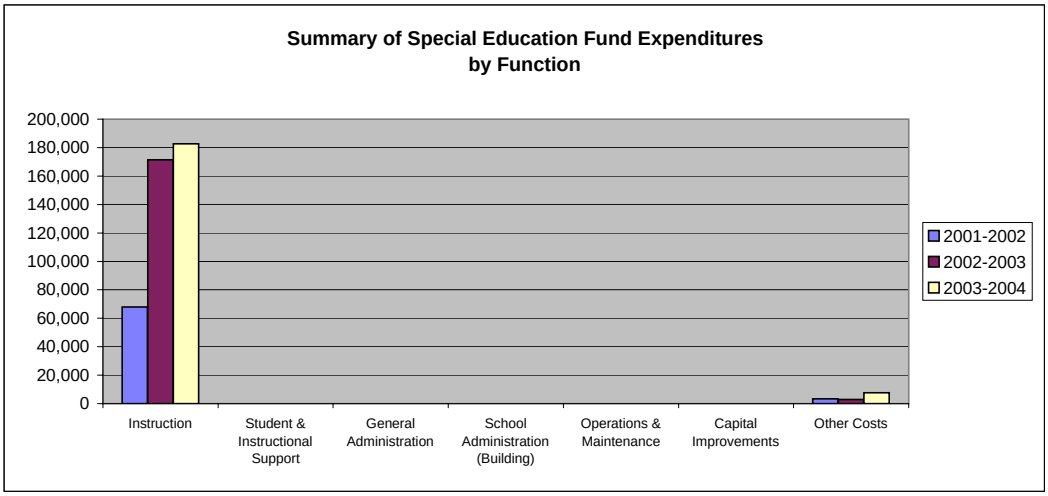


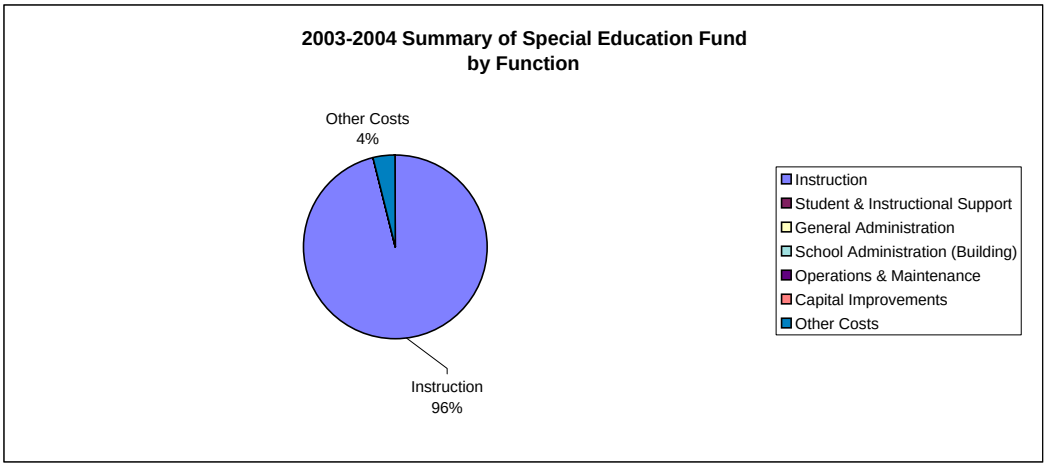


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	67,977	95%	171,452	98%	152%	182,670	96%	7%
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	3,333	5%	2,845	2%	-15%	7,653	4%	169%
Total Expenditures	71,310	100%	174,297	100%	144%	190,323	100%	9%
Amount per Pupil	$406		$1,073		164%	$1,265		18%

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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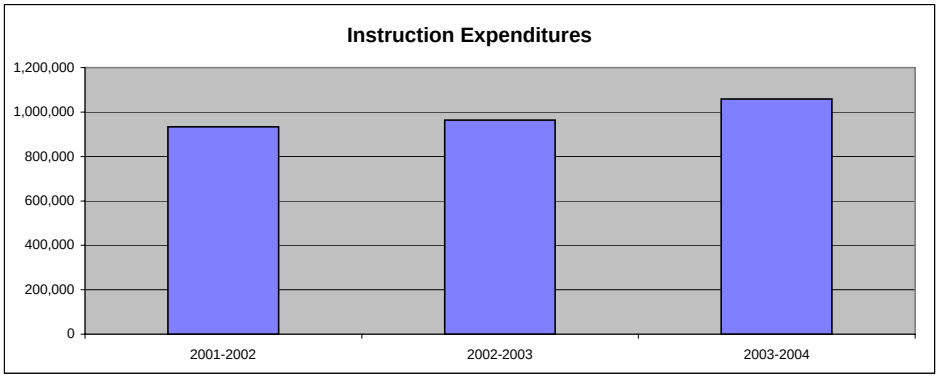
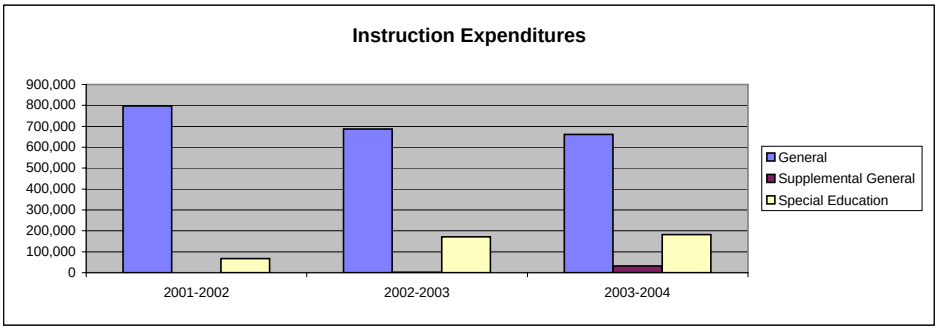
Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	798,212	687,742	-14%	661,700	-4%
Federal Funds	45,265	58,016	28%	57,926	0%
Supplemental General	423	987	133%	32,290	3172%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	676	0	-100%	20,000	0%
Driver Education	0	1,199	0%	5,615	368%
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	1,040	1,058	2%	3,025	186%
Special Education	67,977	171,452	152%	182,670	7%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	20,204	42,713	111%	95,000	122%
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	933,797	963,167	3%	1,058,226	10%
Enrollment (FTE)*	175.8	162.5	-8%	150.5	-7%
Amount per Pupil	5,312	5,927	12%	7,031	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	933,797	963,167	3%	1,058,226	10%





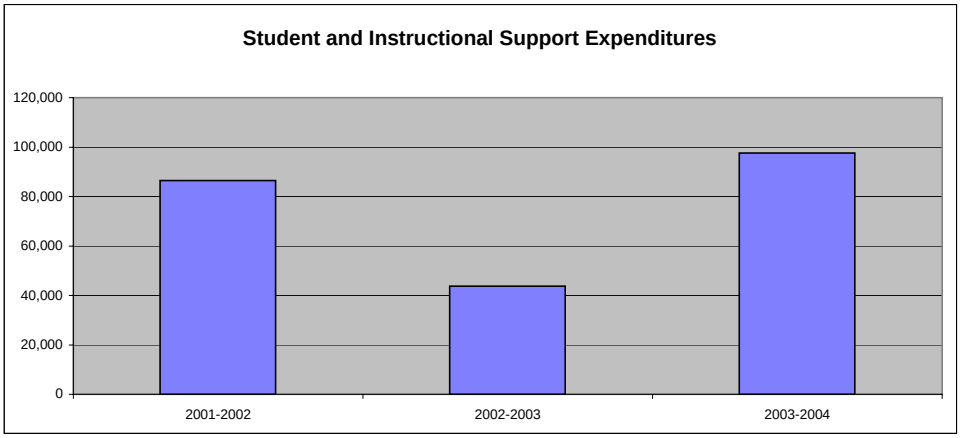
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	51,125		38,619	-24%		39,510	2%
Federal Funds	23,979		1,692	-93%		8,671	412%
Supplemental General	2,129		0	-100%		15,600	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	9,218		3,442	-63%		13,770	300%
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	86,451		43,753	-49%		97,551	123%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	492		269	-45%		648	141%
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	86,451		43,753	-49%		97,551	123%
Amount per Pupil	$492		$269	-45%		$659	145%



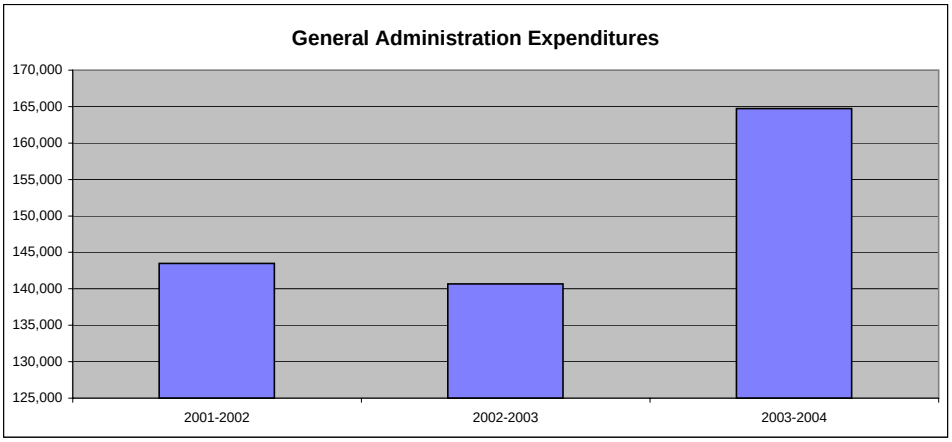
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	138,479		140,665	2%		135,645	-4%
Federal Funds	0		0	0%		0	0%
Supplemental General	5,010		0	-100%		19,100	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	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	143,489		140,665	-2%		164,745	17%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	816		866	6%		1,095	26%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	143,489		140,665	-2%		164,745	17%



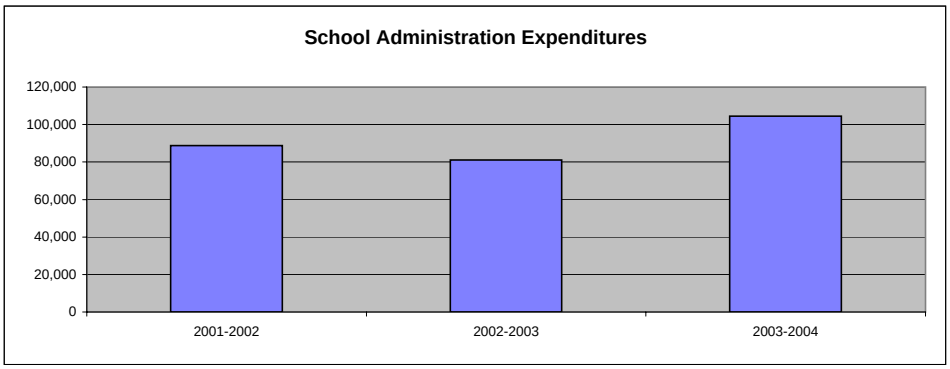
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	88,816		81,014	-9%		81,890	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		12,510	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	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	88,816		81,014	-9%		104,400	29%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	505		499	-1%		694	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	88,816		81,014	-9%		104,400	29%



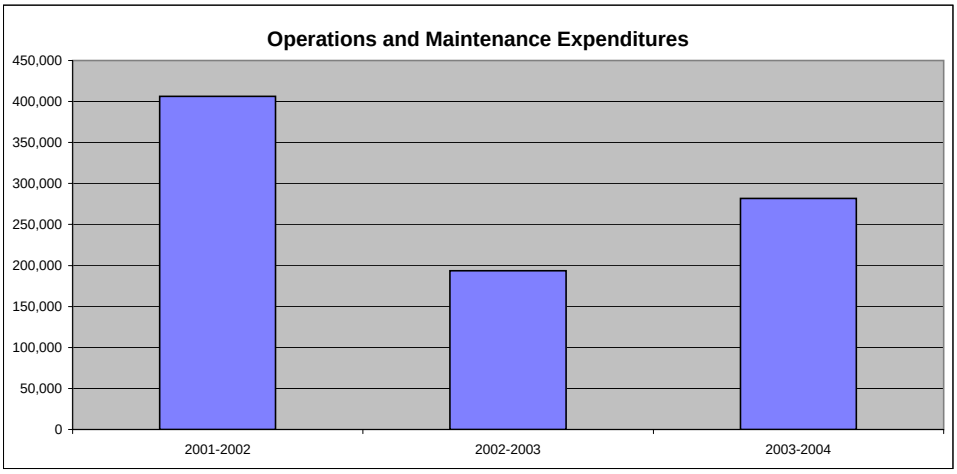
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	192,479		166,982	-13%		216,211	29%
Federal Funds	182,512		522	-100%		19,943	3720%
Supplemental General	480		0	-100%		20,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	14,350		1,516	-89%		20,000	1219%
Driver Training	306		0	-100%		5,700	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	16,034		24,633	54%			
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	406,161		193,653	-52%		281,854	46%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	2,310		1,192	-48%		1,873	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	406,161		193,653	-52%		281,854	46%



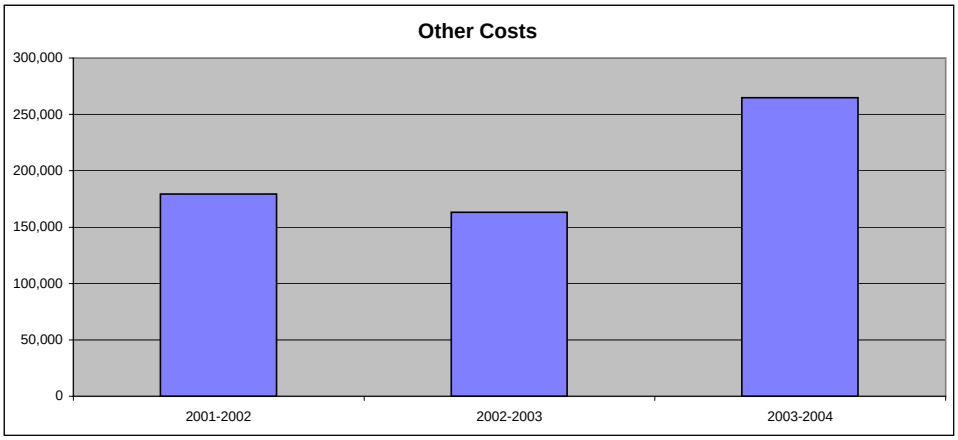
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	0		0	0%		114,850	0%
Federal Funds	39		0	-100%		0	0%
Supplemental General	0		0	0%		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	113,405		105,945	-7%		122,300	15%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	3,333		2,845	-15%		7,653	169%
Technology Education	0		0	0%			
Transportation	62,502		54,449	-13%			
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	179,279		163,239	-9%		264,803	62%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	1,020		1,005	-1%		1,759	75%
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	179,279		163,239	-9%		264,803	62%



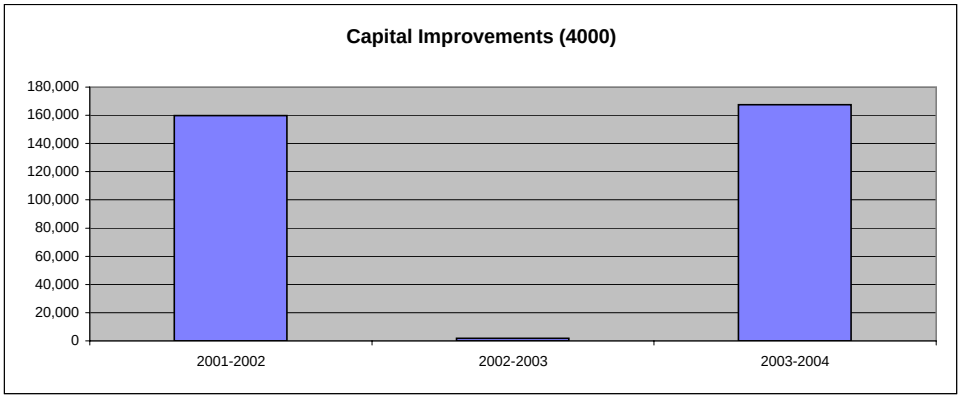
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	7,677		0	-100%		7,500	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	152,169		1,886	-99%		160,000	8384%
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	159,846		1,886	-99%		167,500	8781%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	909		12	-99%		1,113	9489%
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	159,846		1,886	-99%		167,500	8781%



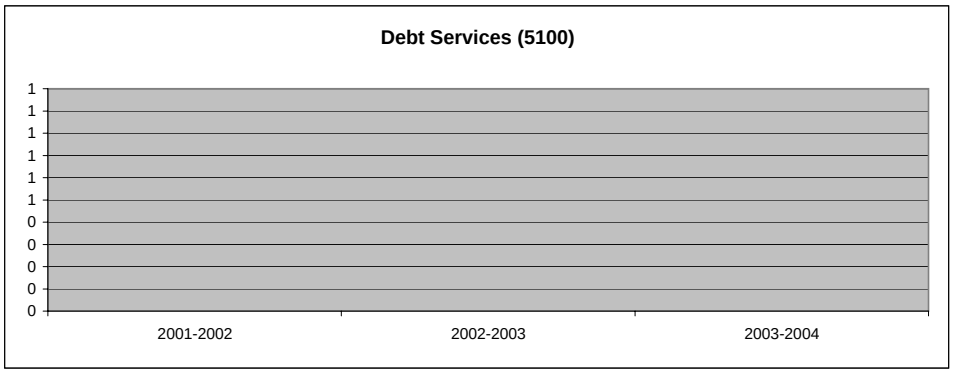
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)*	175.8		162.5	-8%		150.5	-7%
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%



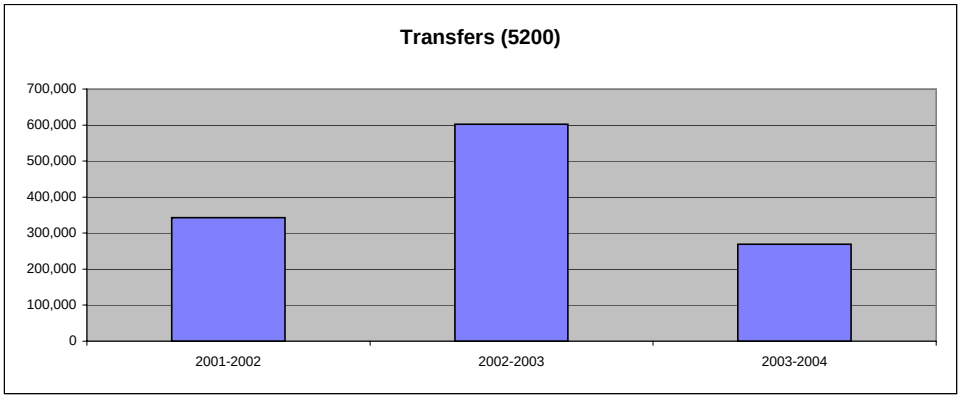
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	248,626		455,543	83%		219,293	-52%
Federal Funds	0		0	0%		0	0%
Supplemental General	94,281		147,013	56%		50,000	-66%
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	342,907		602,556	76%		269,293	-55%
Enrollment (FTE)*	175.8		162.5	-8%		150.5	-7%
Amount per Pupil	1,951		3,708	90%		1,789	-52%
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	342,907		602,556	76%		269,293	-55%



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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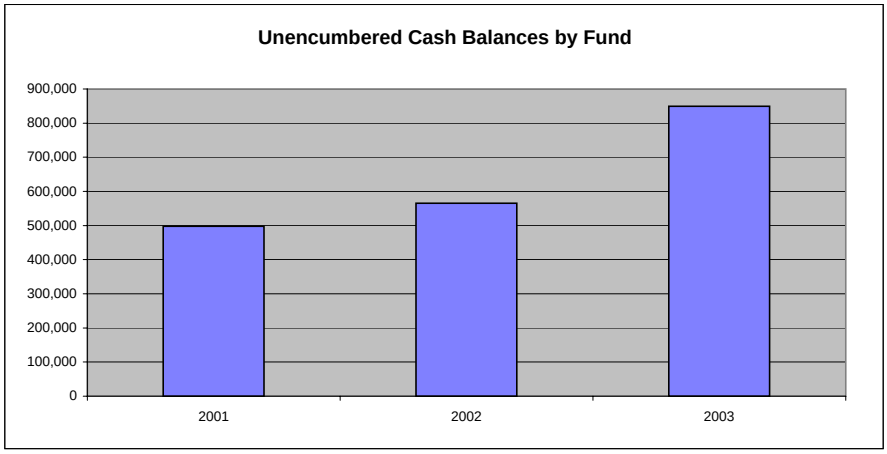
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	20,733	3,589	618
Federal Funds	5,330	27,709	33,758
Supplemental General	495	4,765	1,796
Bilingual Education	0	0	0
Capital Outlay	353,548	291,979	402,678
Driver Training	12,555	15,000	14,581
Extraordinary School Program	0	0	0
Food Service	29,495	37,728	45,495
Professional Development	10,893	15,500	17,932
Parent Education Program	0	0	0
Summer School	2,966	3,000	3,942
Special Education	34,202	101,350	328,575
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	2,759	5,000	
Contingency Reserve	25,127	59,319	
Text Book & Student Material	0	0	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	498,103	564,939	849,375
Enrollment (FTE)*	175.8	162.5	150.5
Amount per Pupil	2,833	3,477	5,644
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	498,103	564,939	849,375



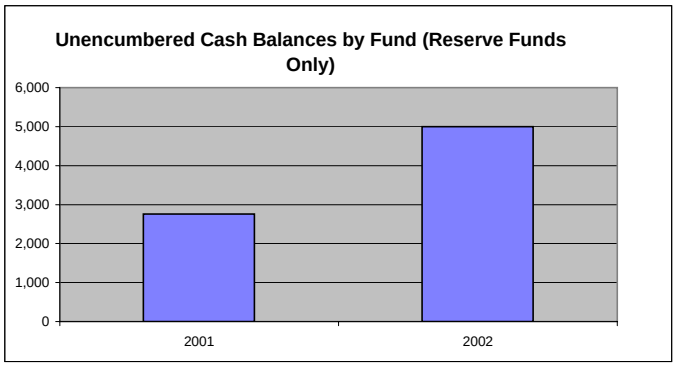
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	2,759	5,000
TOTAL OTHER	2,759	5,000
Amount per Pupil	$16	$31

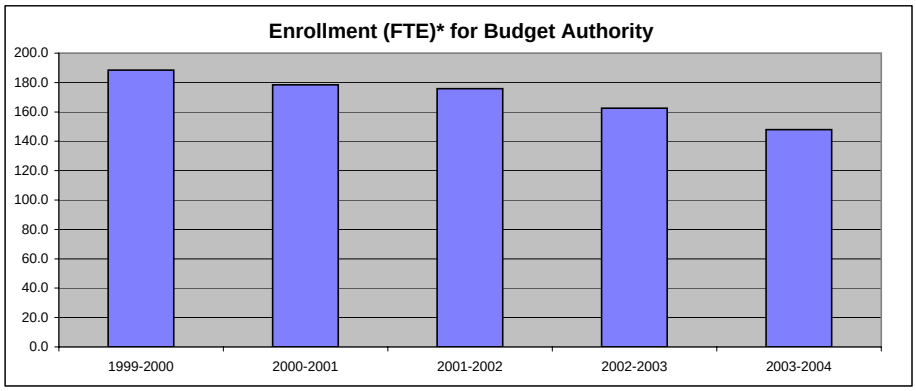


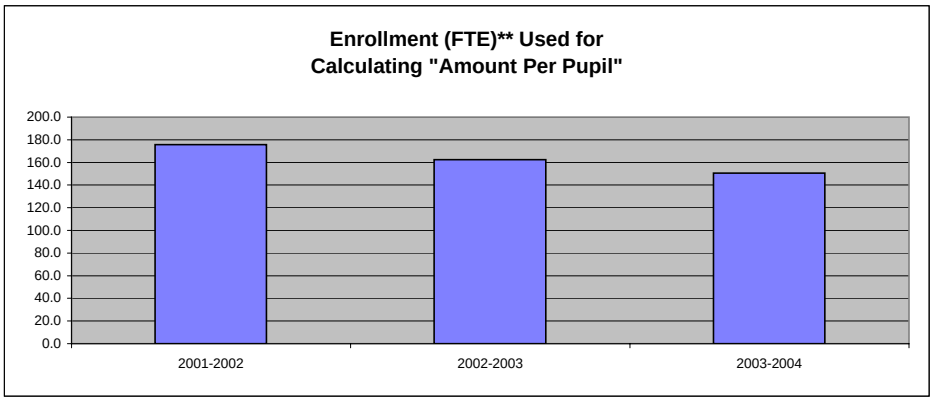
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

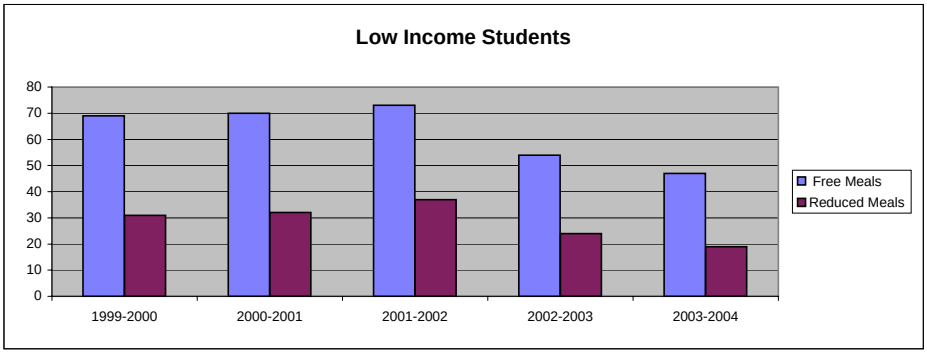
USD# 324

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)*	188.5	178.5	-5%	175.8	-2%	162.5	-8%	148.0	-9%
Enrollment (FTE)**	N/A	N/A		175.8		162.5	-8%	150.5	-7%
Number of Students - Free Meals	69	70	1%	73	4%	54	-26%	47	-13%
Number of Students - Reduced Meals	31	32	3%	37	16%	24	-35%	19	-21%





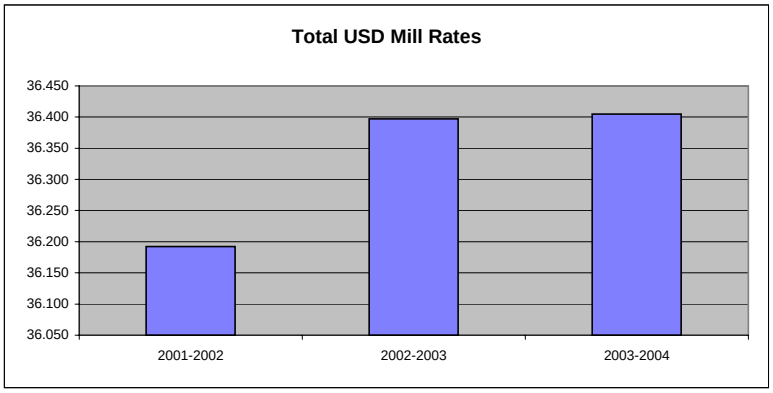


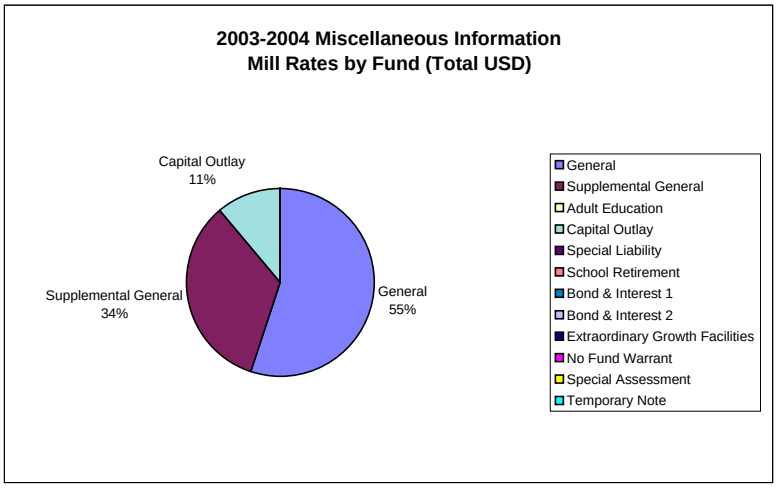
*FTE for state aid and budget authority purposes for general fund.

** 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.

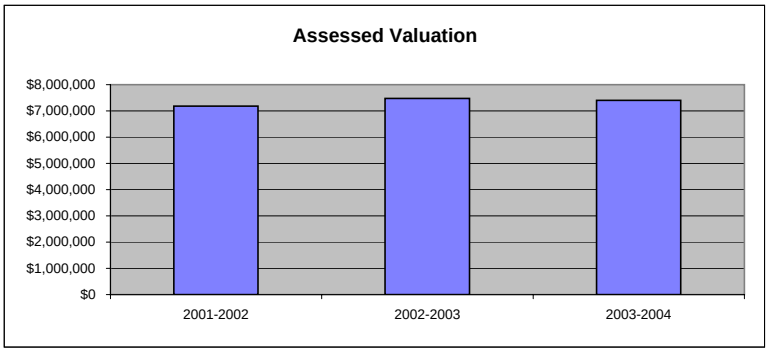
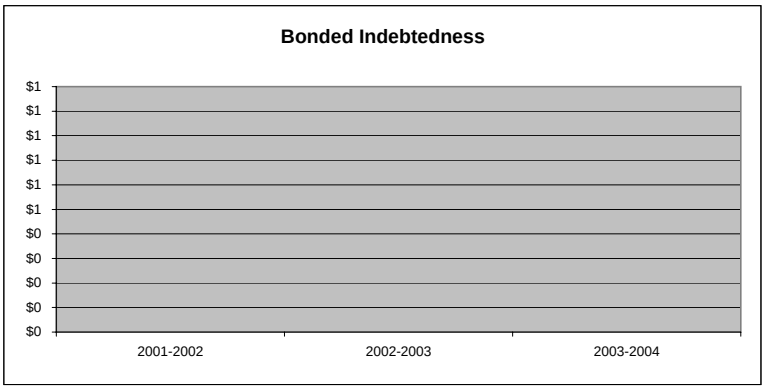
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.197	12.401	12.405
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	3.996	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	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	**36.192**	**36.397**	**36.405**
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# 324

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$7,181,601	$7,473,183	$7,404,004
Bonded Indebtedness	$0	$0	$0