Budget Profile
2003-2004

Lorraine USD 328

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- 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 #: 328
Introduction

USD 328, encompassing 420.8 square miles of primarily agricultural land in five different counties, serves students from the communities of Bushton, Dorrance, Holyrood, Lorraine and Wilson. Each of these communities have their own rich heritage in which they take considerable pride. The patrons are strong supporters of the district's schools, and education in general, as evidenced by the passage of a $8.6 million dollars bond issue resulting in new schools throughout the district. Though there are ever present challenges facing rural school districts, the board of education and the patrons they represent are dedicated to providing a truly quality educational experience for every child attending district schools.

Board Members

John Greene	2719 Ave. E., Wilson, Ks. 67490 – Telephone – 785-658-3800
Irv Mitchell	PO Box 221, Wilson, Ks. 67490 – Telephone – 785-658-3819
Scott Rolfs	175 9th Rd, Bushton, Ks. 67427 – Telephone – 620-562-3342
Malcolm Shaw	312 23rd St., Wilson, Ks. 67490 – Telephone – 785-658-3435
Alan Siemer	PO Box 174, Bushton, Ks. 67427 – Telephone – 620-562-3517
Susan Vondracek	PO Box 76, Dorrance, Ks., 67634 – Telephone – 785-666-4334
Tina Willt	PO Box 205, Holyrood , Ks. 67450 – Telephone – 785-252-2278

Key Staff

Superintendent:	Dwight W. Smith
Business Office Staff:	Jessica Goforth, Board Clerk
	Evelyn Mollhagen, District Treasurer
Curriculum & Instruction:	Ralph Blevins, Pre K-12 Principal, Wilson
Other Key Contacts:	Leonard Gales, Pre K-12 Principal, Quivira Heights-Holyrood/Bushton

The District's Accomplishments and Challenges

Accomplishments:
USD 328 is extremely proud of the academic performance of students attending district schools, with students consistently performing well on standardized assessments. In each of the three attendance centers, we had grade levels achieve the Standard of Excellence on the State Assessments, thus validating student academic growth, the district's curriculum and the instruction received. The district is equally proud of the graduation/promotion rates at district attendance centers, rates that reflect well on students, parents and district personnel. In addition to a comprehensive and challenging curriculum, our co-curricular and extra-curricular activities provide an enhancement to the students' educational experience.

Challenges:

USD 328, like so many other school districts in Kansas, is experiencing declining enrollment numbers requiring the board of education and district personnel to make difficult decision relative to reducing budgetary expenditures. These challenges are magnified by a district geography that requires three attendance centers and two separate K-12 systems. Though decisions regarding budgetary reductions are always difficult, the board, patrons and district personnel approach them in a professional manner and maintain a strong focus on providing an educational experience of quality that prepares students for their varied futures.

Supplemental Information for the Following Tables

- Summary of Total Expenditures by Function (All Funds)

  Instruction:
  - Increased Vocational Education and Special Education to acommodate an increase in budget
    authority.

  Student & Instructional Support:
  - Increased Professional Development and Capital Outlay to accommodate statutory and budgetary requirements.

  General Administration
  - With legal issues now settled through arbitration, the district expects a decrease in legal expenses for 2003-04.

  School Administration (Building)
  - Supplemental General and Capital Outlay expenses were increased to utilize budget authority.

  Operations & Maintenance
  - As in School Administration (Building), Supplemental General expenses were increased to utilize budget authority.

  Capital Improvements
  - Budget line #4900 in Capital Outlay was increased to utilize budget authority. There is a budgetary requirement that the district budget expenditures though they have no plans to expend those dollars.

2. Summary of General Fund Expenditures by Function

   General Administration
   - See General Administration in #1 above.

   Other costs
   - Line item increased to utilize budget authority.

3. Summary of Supplemental General Fund Expenditures by Function

   Instruction
   - Increased Purchased Professional Services & the Property line items to utilize budget authority.

   Operations and Maintenance
   - Effective with the 2003-04 budget year , Transportation was moved into the General Fund, resulting in more budget authority in the Supplemental General Fund. In past years, a significant transfer to Transportation has been made from Supplemental General.

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

   General Administration
   - See General Administration in #1 on previous page. (Expected decrease in legal expenses)

   General Administration (Building)
   - See General Administration (Building) in #1 on previous page.

   Operations & Maintenance
   - See Operations & Maintenance in #3 on previous page.

   Other Costs
   - This increase is due to Transportation being included in General Fund instead of Supplemental General.

5. Summary of Special Education Fund by Function

   Instruction
   - The district's assessment to the CKCIE was increased and line item #1590 was increased to accommodate budget authority.

   Other Costs
   - Increased vehicle operating expenses to accommodate expected needs.

6. Instruction Expenditures (1000)

   Driver's Education
   - Budgeted for an increase in instructional costs and to accommodate budget authority.

   Special Education
   - The CKCIE has increased assessments to member districts requiring the district to budget accordingly.

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

   Professional Development
   - School districts will no longer receive financial assistance from the State for professional development, requiring us to budget accordingly. In addition, NCLB legislation requires districts to provide professional development activities for staff members.

8. General Administration Expenditures (2300)

General

- The district has budgeted for a decrease in legal expenses in 03-04.

9. School Administration Expenditures (2400)

General

- This increase in due to the budgetary requirement for Transportation to be included within the General Fund.

10. Operations and Maintenance Expenditures (2600)

Supplemental General

- This is due to the movement of Transportation into the General Fund.

Driver's Training

- This fund was increased to accommodate budget authority.

Food Service

- Budgeted for the potential purchase of equipment.

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

General

- This increase is a reflection of including Transportation in the General Fund.

Special Education

- The district is required to budget expenditures to accommodate authority.

Gifts & Grants

- This accommodates the flow-through dollars to recipients.

12. Capital Improvements (4000)

Capital Outlay

- Though the district has no plans to expend the dollars budgeted as expenditures, we must have expenditures in the budget document equal to available resources.

KSDE Website Information Available

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

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

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

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

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

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

USD# 328

Summary of Total Expenditures By Function
(All Funds)

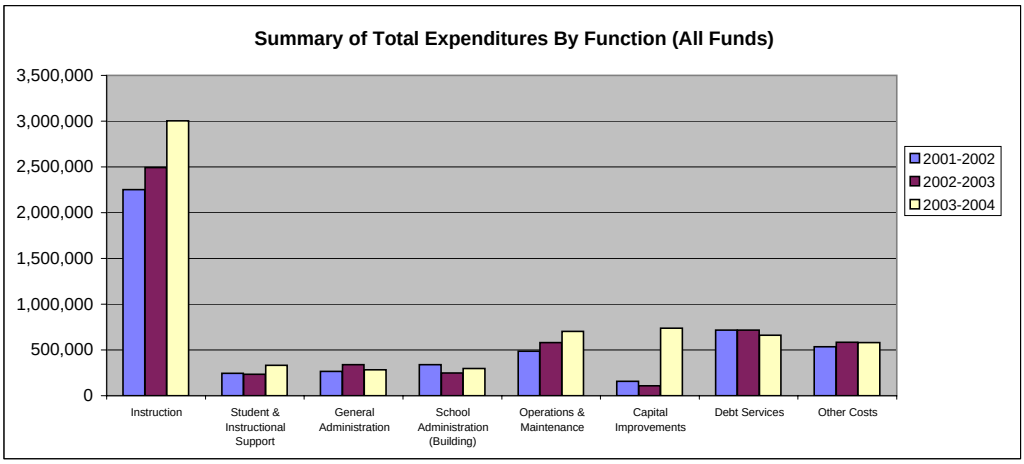
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,252,800	45%	2,492,960	47%	11%	3,003,725	46%	20%
Student & Instructional Support	243,571	5%	234,742	4%	-4%	331,028	5%	41%
General Administration	264,800	5%	340,059	6%	28%	283,615	4%	-17%
School Administration (Building)	339,645	7%	248,027	5%	-27%	295,740	4%	19%
Operations & Maintenance	486,645	10%	580,992	11%	19%	702,117	11%	21%
Capital Improvements	157,897	3%	106,846	2%	-32%	738,677	11%	591%
Debt Services	718,470	14%	715,293	13%	0%	660,731	10%	-8%
Other Costs	534,762	11%	585,513	11%	9%	581,583	9%	-1%
Total Expenditures	4,998,590	100%	5,304,432	100%	6%	6,597,216	100%	24%

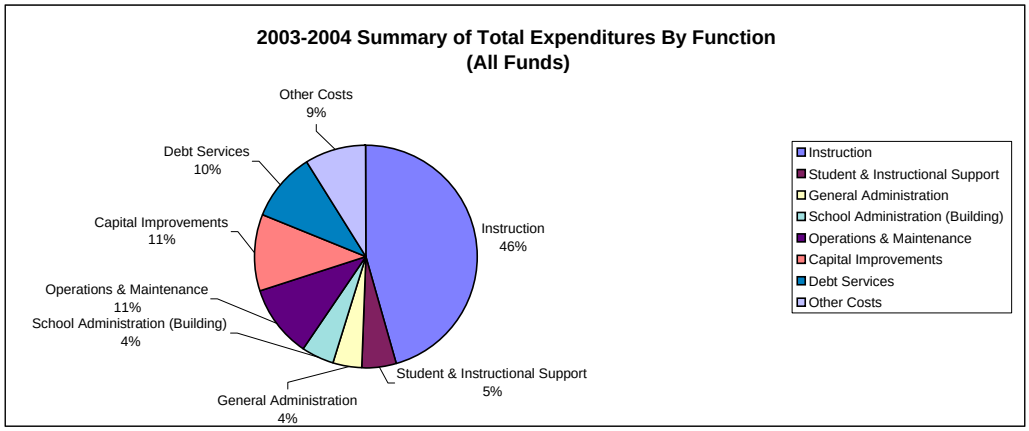
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

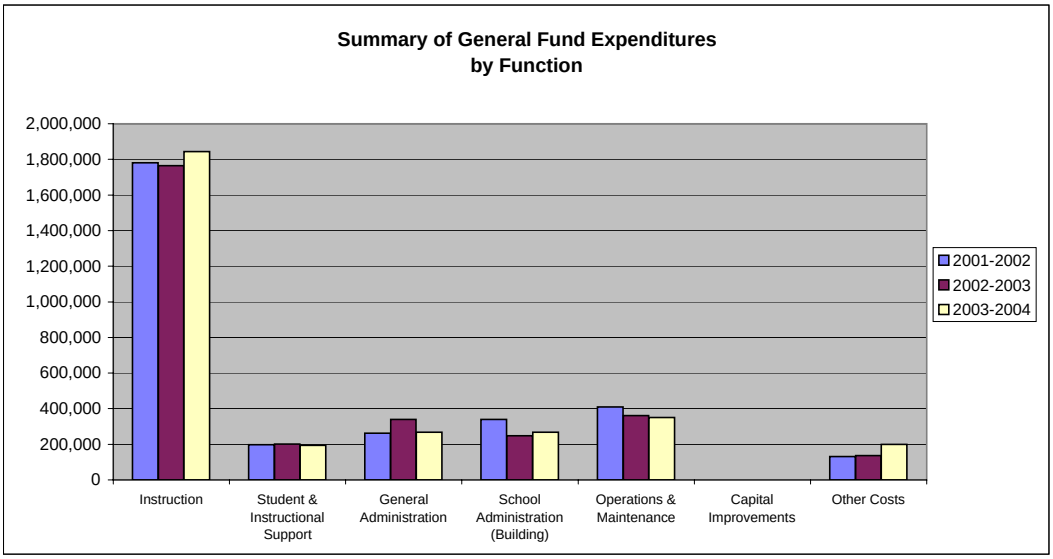


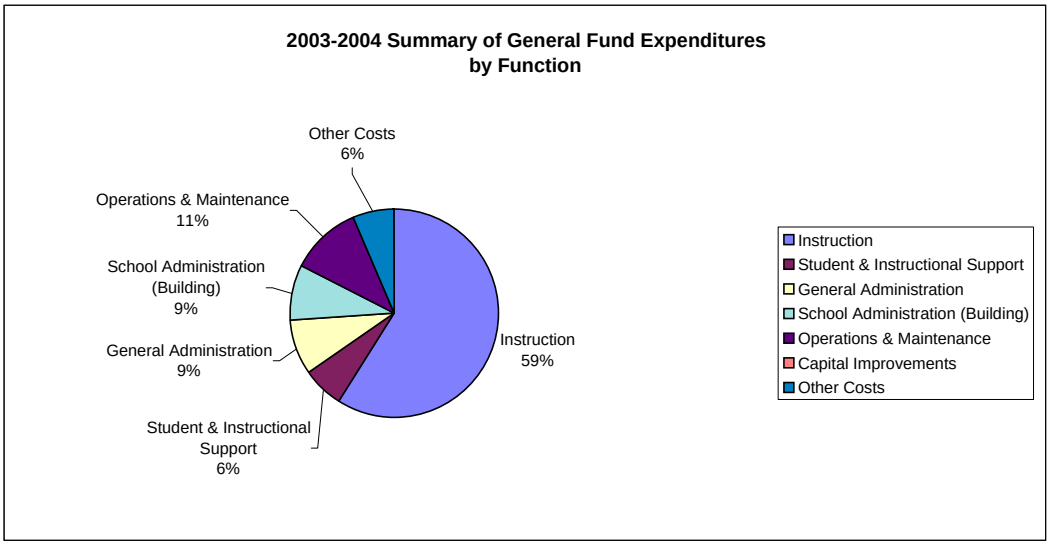


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,780,487	57%	1,765,217	58%	-1%	1,843,223	59%	4%
Student & Instructional Support	196,774	6%	201,641	7%	2%	194,530	6%	-4%
General Administration	262,352	8%	340,059	11%	30%	268,615	9%	-21%
School Administration (Building)	339,645	11%	248,027	8%	-27%	268,240	9%	8%
Operations & Maintenance	409,143	13%	361,809	12%	-12%	350,200	11%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	131,549	4%	136,857	4%	4%	198,665	6%	45%
Total Expenditures	3,119,950	100%	3,053,610	100%	-2%	3,123,473	100%	2%
Amount per Pupil	$6,254		$6,322		1%	$6,926		10%

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

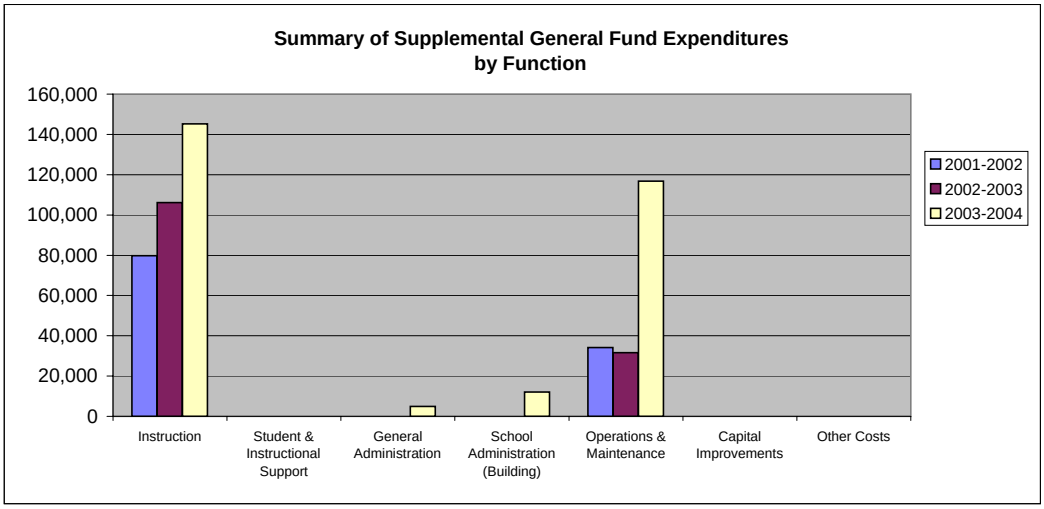


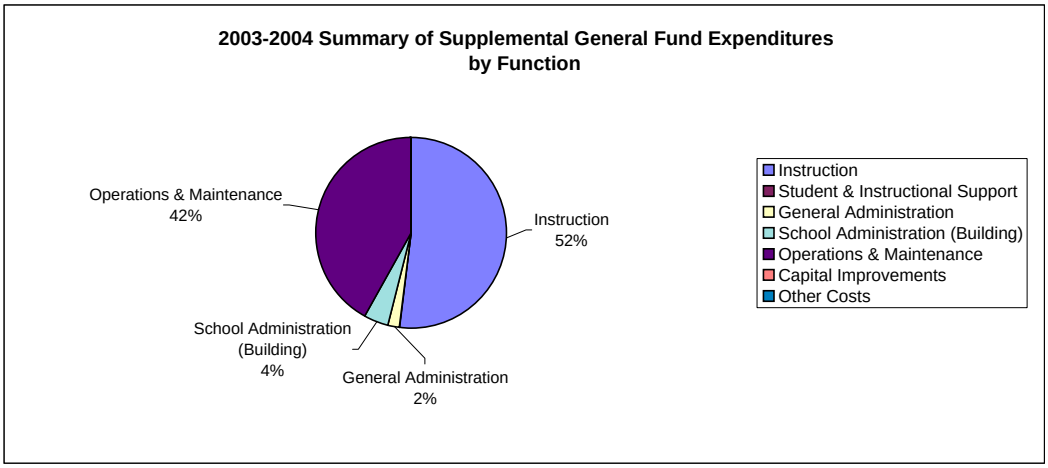


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	79,687	70%	106,105	77%	33%	145,250	52%	37%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	5,000	2%	0%
School Administration (Building)	0	0%	0	0%	0%	12,000	4%	0%
Operations & Maintenance	34,151	30%	31,606	23%	-7%	116,750	42%	269%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	113,838	100%	137,711	100%	21%	279,000	100%	103%
Amount per Pupil	$228		$285		25%	$619		117%

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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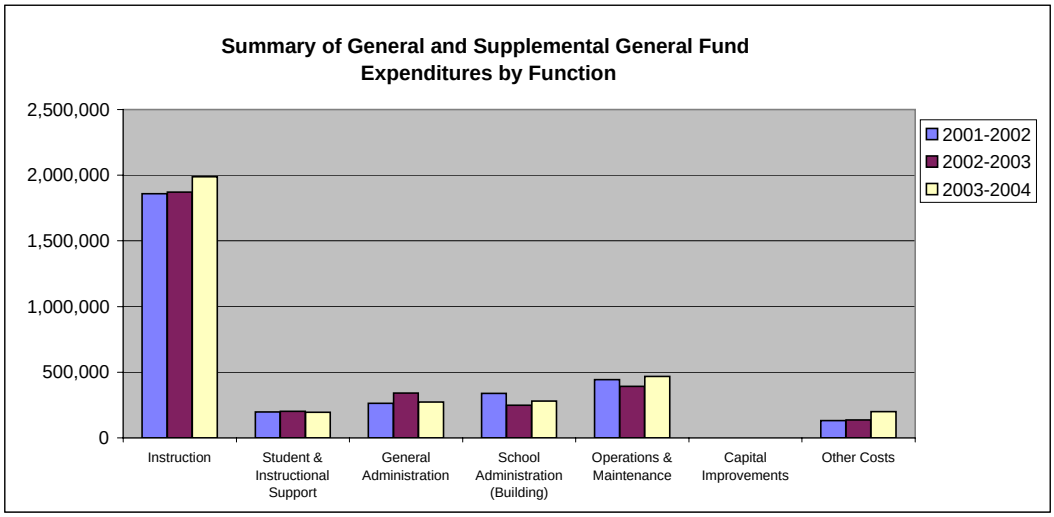
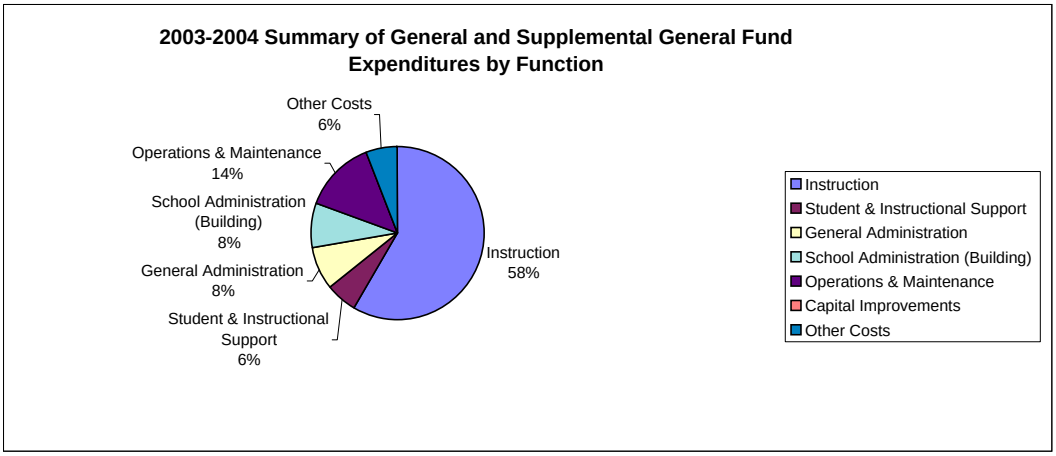
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,860,174	58%	1,871,322	59%	1%	1,988,473	58%	6%
Student & Instructional Support	196,774	6%	201,641	6%	2%	194,530	6%	-4%
General Administration	262,352	8%	340,059	11%	30%	273,615	8%	-20%
School Administration (Building)	339,645	11%	248,027	8%	-27%	280,240	8%	13%
Operations & Maintenance	443,294	14%	393,415	12%	-11%	466,950	14%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	131,549	4%	136,857	4%	4%	198,665	6%	45%
Total Expenditures	3,233,788	100%	3,191,321	100%	-1%	3,402,473	100%	7%
Amount per Pupil	$6,482		$6,607		2%	$7,544		14%

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.

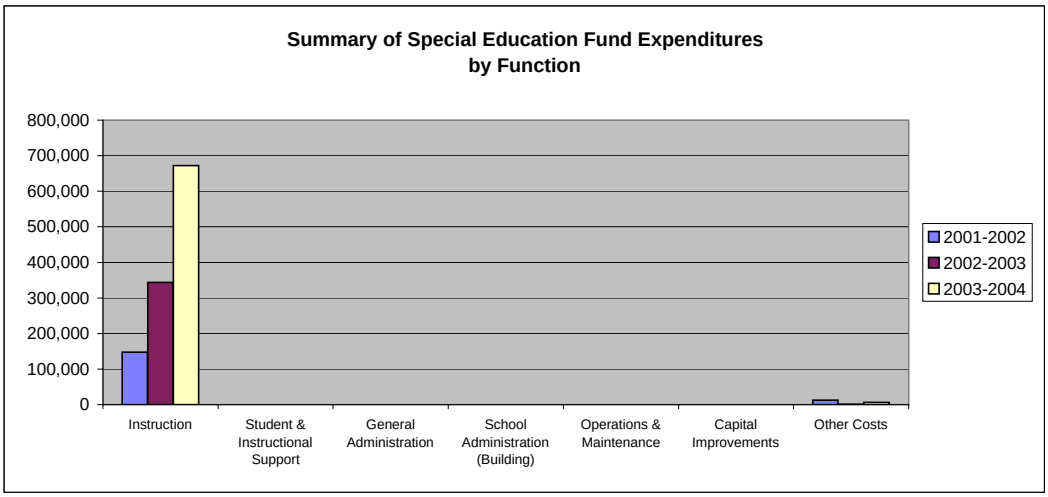


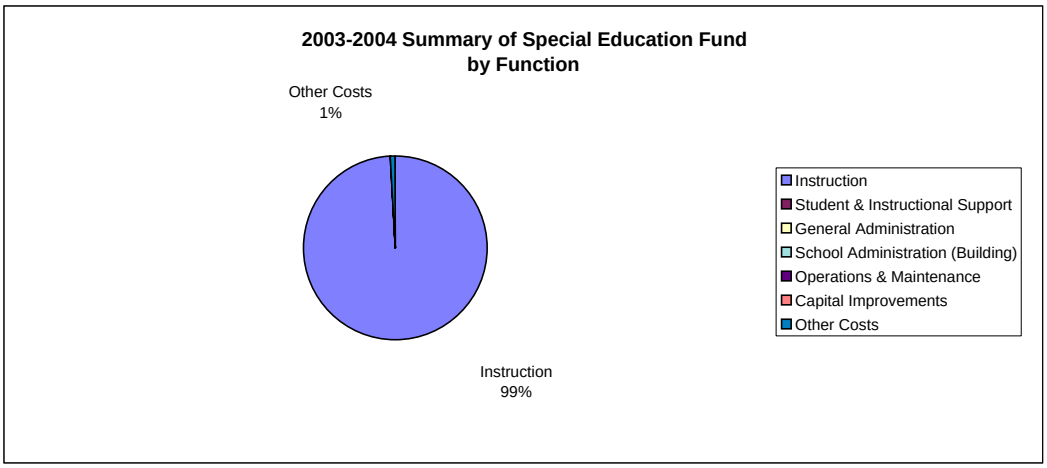


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	147,928	92%	344,165	100%	133%	671,970	99%	95%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	13,000	8%	1,327	0%	-90%	5,900	1%	345%
Total Expenditures	160,928	100%	345,492	100%	115%	677,870	100%	96%
Amount per Pupil	$323		$715		122%	$1,503		110%

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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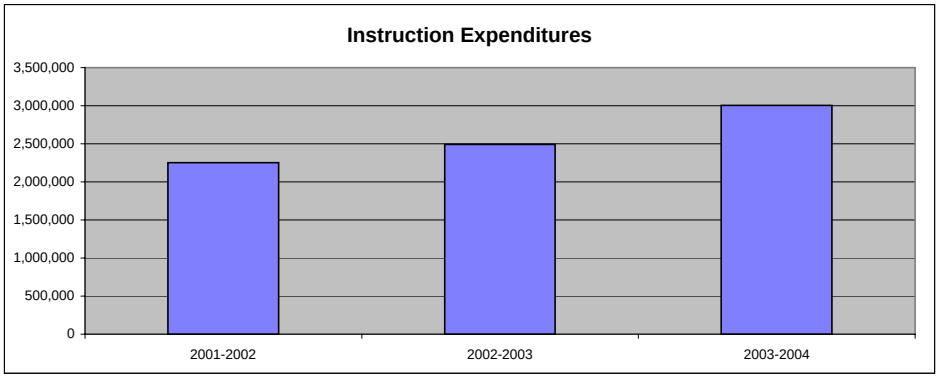
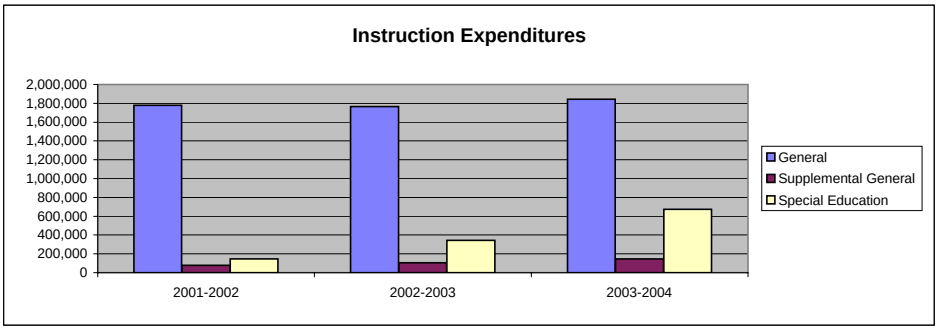
Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	1,780,487	1,765,217	-1%	1,843,223	4%
Federal Funds	96,398	140,227	45%	118,602	-15%
Supplemental General	79,687	106,105	33%	145,250	37%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	13,284	0	-100%	55,000	0%
Driver Education	7,883	7,289	-8%	19,680	170%
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	147,928	344,165	133%	671,970	95%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	127,133	129,957	2%	150,000	15%
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	2,252,800	2,492,960	11%	3,003,725	20%
Enrollment (FTE)*	498.9	483.0	-3%	451.0	-7%
Amount per Pupil	4,516	5,161	14%	6,660	29%
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	2,252,800	2,492,960	11%	3,003,725	20%





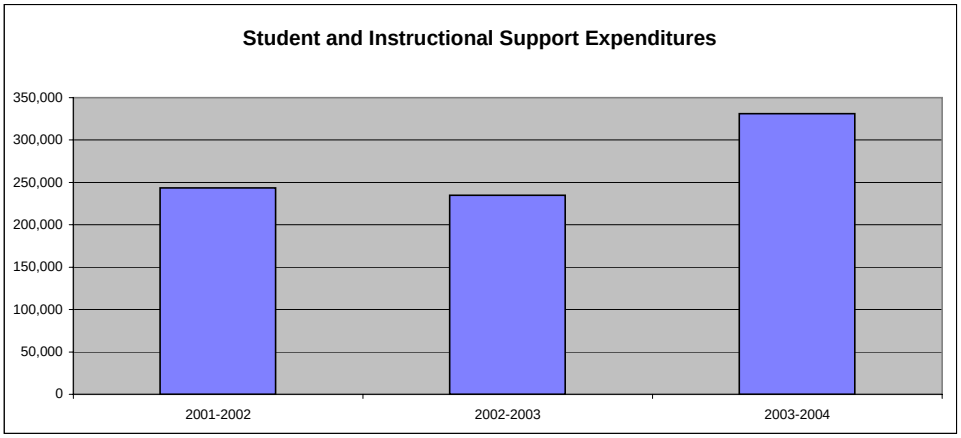
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	196,774		201,641	2%		194,530	-4%
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%		55,000	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	25,221		11,525	-54%		59,922	420%
Parent Education Program	21,576		21,576	0%		21,576	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	243,571		234,742	-4%		331,028	41%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	488		486	0%		734	51%
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	243,571		234,742	-4%		331,028	41%
Amount per Pupil	$488		$486	0%		$734	51%



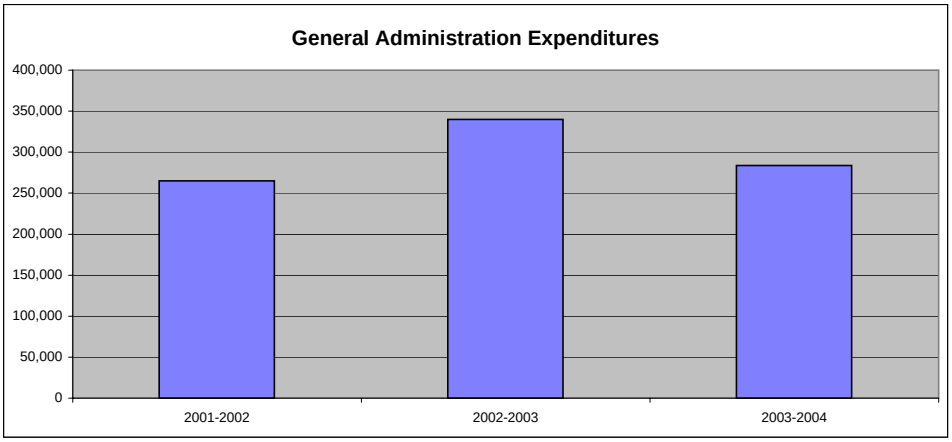
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	262,352		340,059	30%		268,615	-21%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		5,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,448		0	-100%		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	264,800		340,059	28%		283,615	-17%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	531		704	33%		629	-11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	264,800		340,059	28%		283,615	-17%



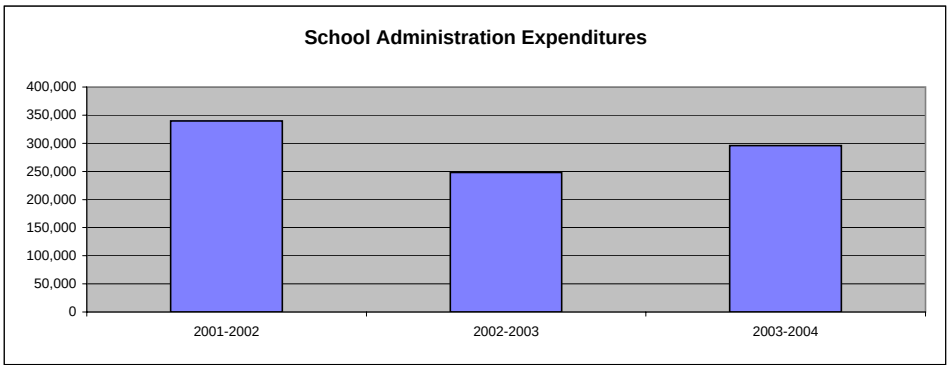
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	339,645		248,027	-27%		268,240	8%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		12,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		15,500	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	339,645		248,027	-27%		295,740	19%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	681		514	-25%		656	28%
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	339,645		248,027	-27%		295,740	19%



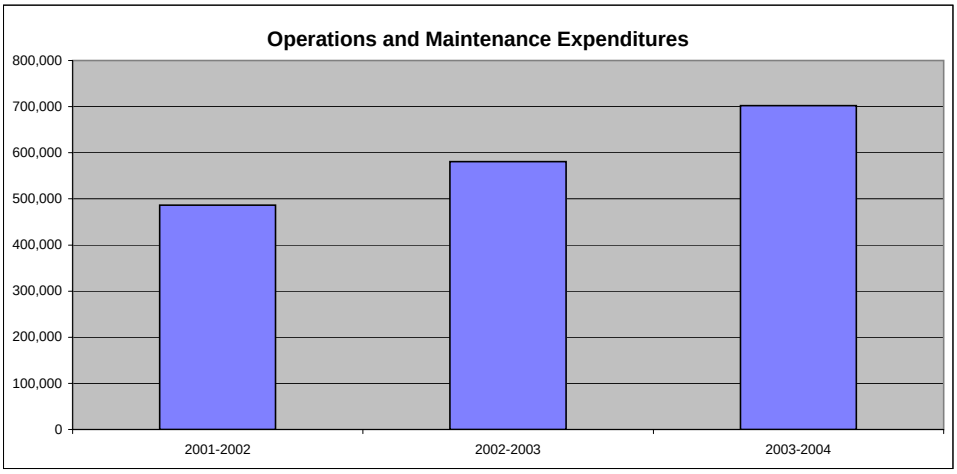
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	409,143		361,809	-12%		350,200	-3%
Federal Funds	0		0	0%		0	0%
Supplemental General	34,151		31,606	-7%		116,750	269%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	20,992		162,814	676%		185,750	14%
Driver Training	2,739		1,305	-52%		8,342	539%
Extraordinary School Program	0		0	0%		0	0%
Food Service	19,620		23,458	20%		41,075	75%
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	486,645		580,992	19%		702,117	21%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	975		1,203	23%		1,557	29%
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	486,645		580,992	19%		702,117	21%



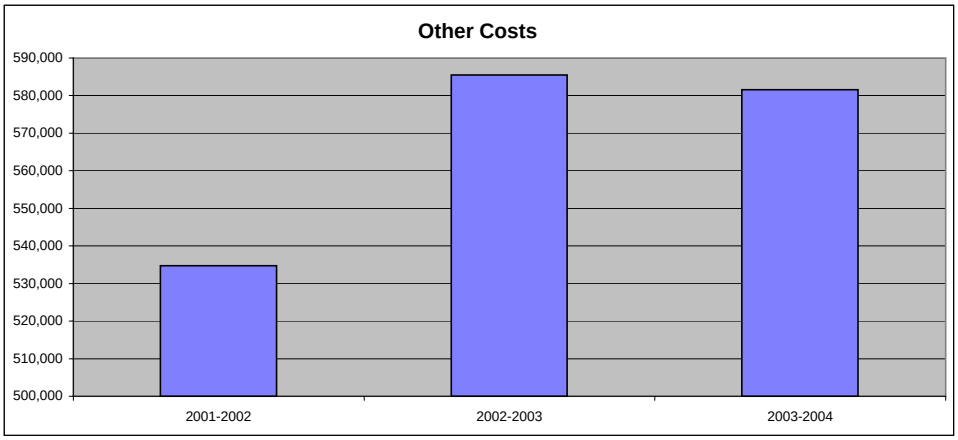
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	131,549		136,857	4%		198,665	45%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,838		68,598	1687%		79,012	15%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	221,420		219,780	-1%		287,931	31%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	13,000		1,327	-90%		5,900	345%
Technology Education	0		0	0%			
Transportation	157,523		150,759	-4%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	7,432		8,192	10%		10,075	23%
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	534,762		585,513	9%		581,583	-1%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	1,072		1,212	13%		1,290	6%
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	534,762		585,513	9%		581,583	-1%



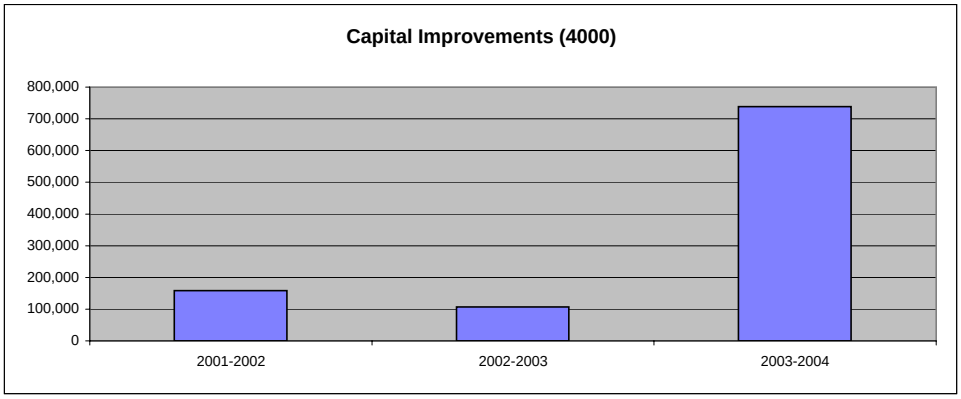
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	157,897		106,846	-32%		738,677	591%
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	157,897		106,846	-32%		738,677	591%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	316		221	-30%		1,638	640%
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	157,897		106,846	-32%		738,677	591%



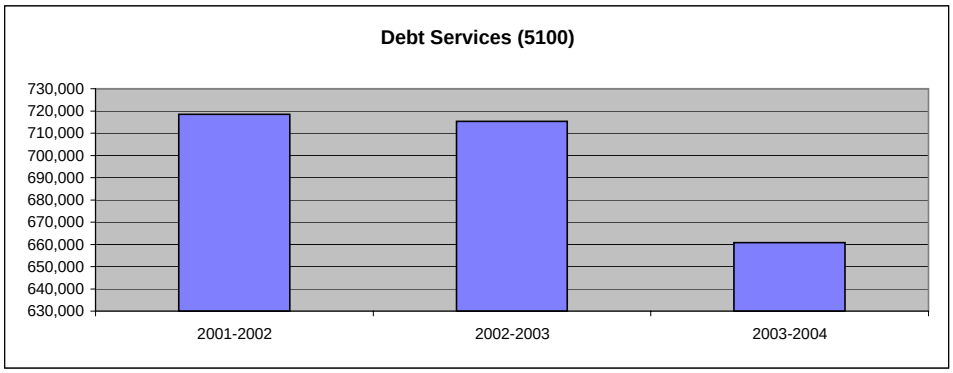
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	718,470		715,293	0%		660,731	-8%
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	718,470		715,293	0%		660,731	-8%
Enrollment (FTE)*	498.9		483.0	-3%		451.0	-7%
Amount per Pupil	1,440		1,481	3%		1,465	-1%
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	718,470		715,293	0%		660,731	-8%



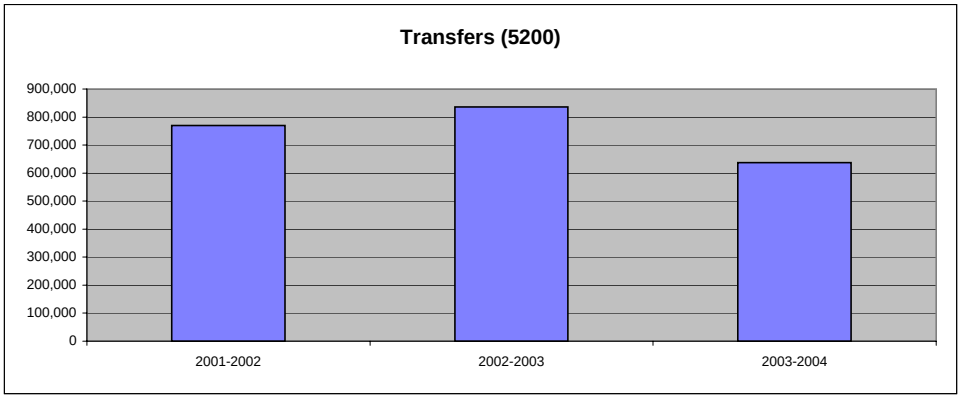
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	251,594	357,419	42%	225,748	-37%
Federal Funds	0	0	0%	0	0%
Supplemental General	518,152	478,537	-8%	411,000	-14%
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	769,746	835,956	9%	636,748	-24%
Enrollment (FTE)*	498.9	483.0	-3%	451.0	-7%
Amount per Pupil	1,543	1,731	12%	1,412	-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	769,746	835,956	9%	636,748	-24%



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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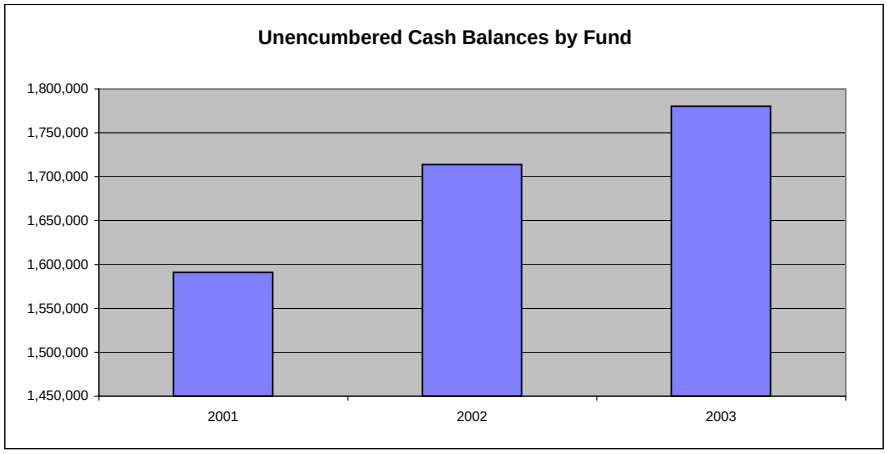
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	699	1,764	4,289
Federal Funds	0	0	0
Supplemental General	94,489	47,804	63,251
Bilingual Education	0	0	0
Capital Outlay	764,257	851,227	951,533
Driver Training	14,778	21,790	21,372
Extraordinary School Program	0	0	0
Food Service	58,268	53,620	60,400
Professional Development	24,879	39,515	54,922
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	179,466	232,467	277,122
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	2,764	4,234	5,627
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	45,069	134,248	
Text Book & Student Material	0	0	
Bond & Interest 1	406,420	327,461	341,700
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,591,089	1,714,130	1,780,216
Enrollment (FTE)*	498.9	483.0	451.0
Amount per Pupil	3,189	3,549	3,947
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	1,591,089	1,714,130	1,780,216



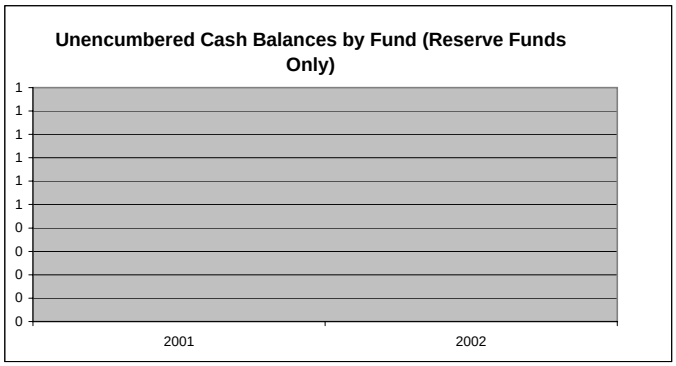
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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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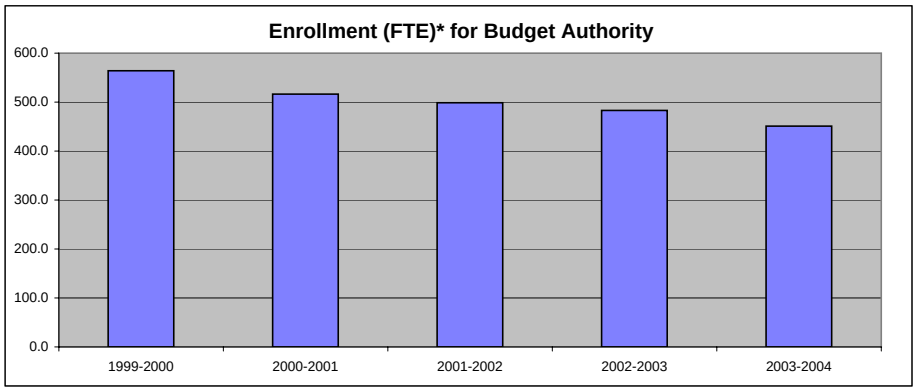
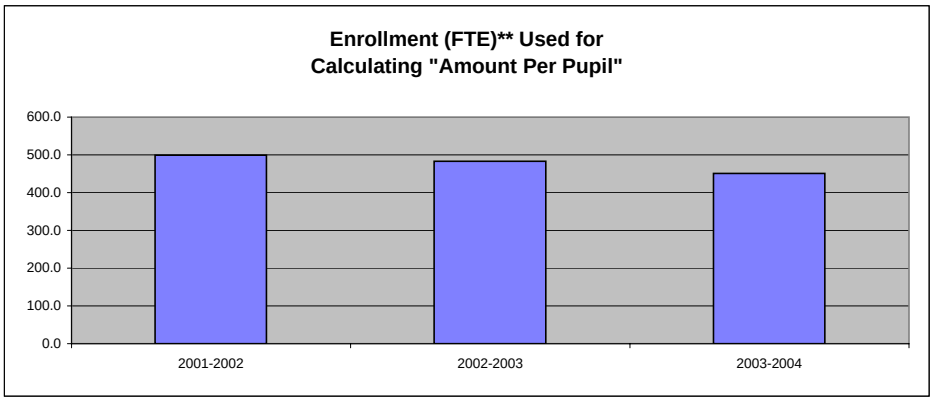
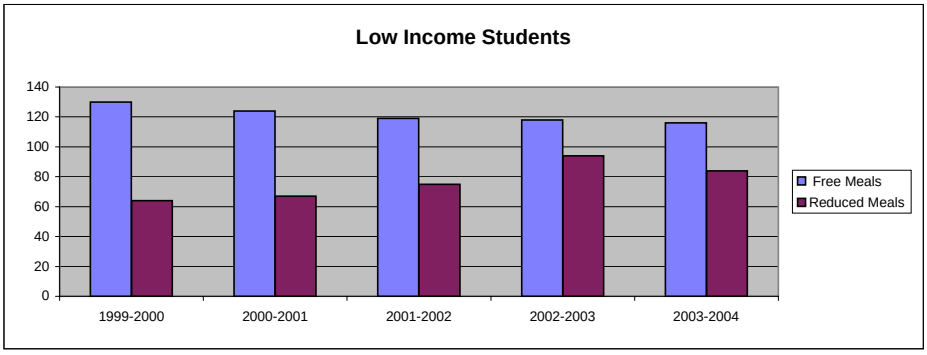
Other Information

	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)*	564.2	516.5	-8%	498.9	-3%	483.0	-3%	451.0	-7%
Enrollment (FTE)**	N/A	N/A		498.9		483.0	-3%	451.0	-7%
Number of Students - Free Meals	130	124	-5%	119	-4%	118	-1%	116	-2%
Number of Students - Reduced Meals	64	67	5%	75	12%	94	25%	84	-11%





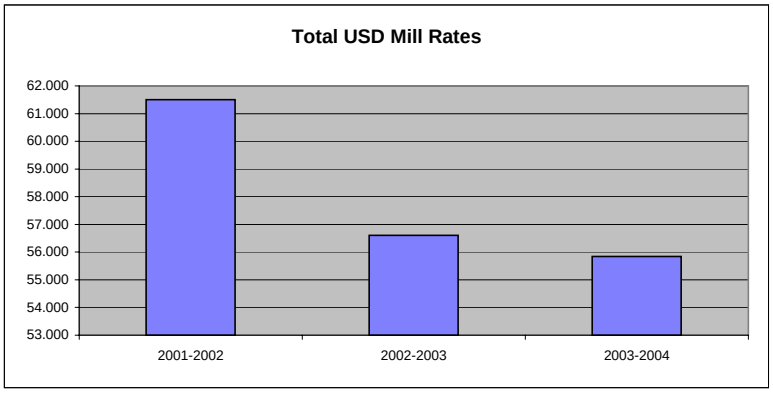


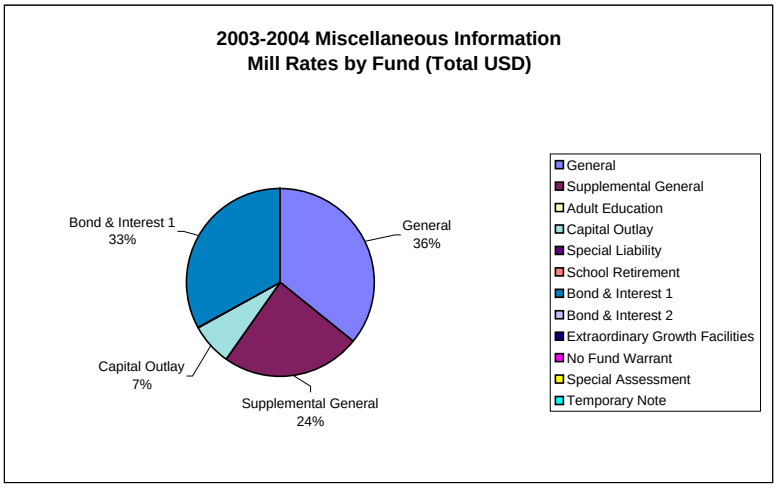
*FTE for state aid and budget authority purposes for general fund.

** 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.

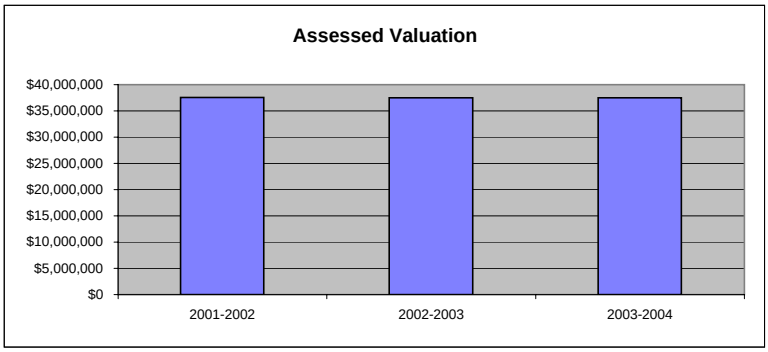
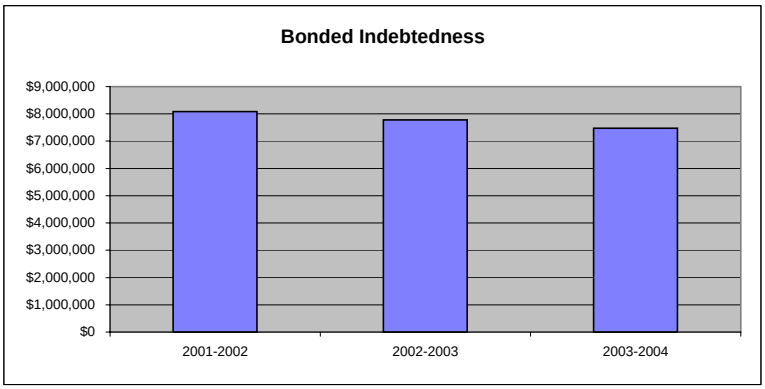
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	19.328	14.264	13.338
Adult Education	0.000	0.000	0.000
Capital Outlay	3.999	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	18.175	18.340	18.506
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	**61.502**	**56.604**	**55.844**
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# 328

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$37,542,948	$37,480,559	$37,479,208
Bonded Indebtedness	$8,080,000	$7,785,000	$7,470,000