Budget Profile
2003-2004

Kaw Valley USD #321

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 #: 321

Introduction

Kaw Valley USD #321 was formed in 1966 and occupies 311 square miles of land located in Shawnee, Pottowatomie, Jackson, and Wabaunsee counties. Communities within the boundaries of the district include Delia, Emmett, Rossville, St. Marys, and Willard. The district maintains elementary attendance centers in Delia, Emmett, Rossville, and St. Marys; and high school attendance centers in Rossville and St. Marys.

The mission of Kaw Valley U.S.D. 321, a community united in purpose, is to guarantee that each student achieves academic and personal success through an educational system characterized by synergistic relationships; high quality curriculum; and a dedicated, adaptable, caring staff in safe, unique learning centers.

Board Members

Mr. Bill Mulligan	204 West Lasley,	St. Marys, KS	66536	785-437-2174
Mr. Rick Reese	404 N. 5th St.	St. Marys, KS	66536	785-437-6163
Mrs. Melody Matyak	Box 14	Delia, KS	66418	785-771-3791
Mrs. Betty Miller	13621 SW 13th	Topeka, KS	66615	785-256-6164
Mr. Dave Brunin	5955 Shawguee Rd.	St. Marys, KS	66536	785-437-6645
Mrs. Holly Graves	14740 NW 86th St.	Rossville, KS	66533	785-584-6744
Mr. Richard Karnowski	12699 B Road	Emmett, KS	66422	785-535-4514

Key Staff

Superintendent: Mr.
Business Office Staff: Pamela Martin, Clerk. Jane Kincaid, Treasurer.

The District's Accomplishments and Challenges

Accomplishments:
Seventy-nine percent of all students scored proficient or above on the 2003 state reading assessments.
Seventy-three percent of all students scored proficient or above on state math on the 2003 state math assessments.
The 2003 graduation rate for the district was 95.3%.

Challenges:
Economically disadvantaged students score significantly lower than their counterparts on state reading and math assessments and are at greater risk of not graduating from high school than their counterparts.
In addition, the district will face a third consecutive year of declining enrollment and dramatically escalating health insurance premiums.

Supplemental Information for the Following Tables

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

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

KSDE Website Information Available

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

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

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

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

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

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

Summary of Total Expenditures By Function
(All Funds)

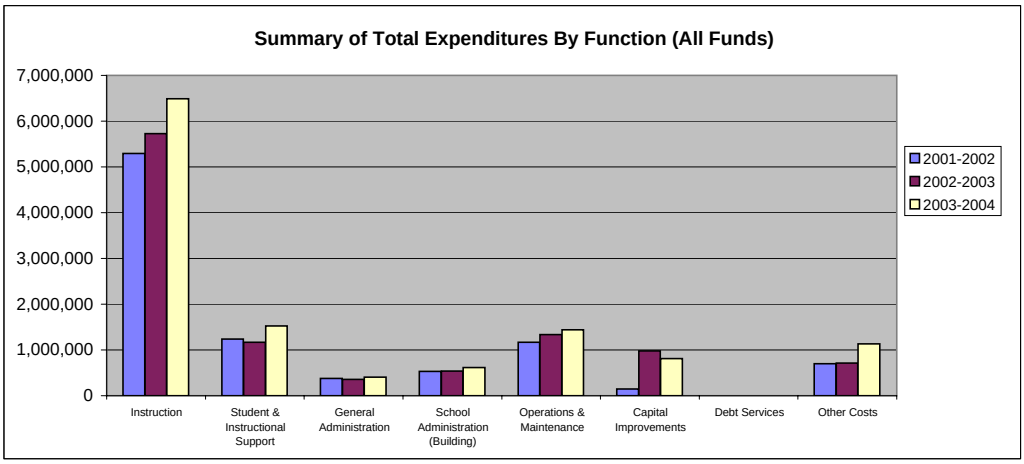
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	5,292,624	56%	5,730,029	53%	8%	6,492,184	52%	13%
Student & Instructional Support	1,240,224	13%	1,167,325	11%	-6%	1,527,838	12%	31%
General Administration	376,845	4%	354,054	3%	-6%	402,385	3%	14%
School Administration (Building)	528,391	6%	538,788	5%	2%	618,010	5%	15%
Operations & Maintenance	1,166,194	12%	1,337,073	12%	15%	1,440,715	12%	8%
Capital Improvements	147,354	2%	976,076	9%	562%	810,504	7%	-17%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	701,931	7%	713,761	7%	2%	1,133,927	9%	59%
Total Expenditures	9,453,563	100%	10,817,106	100%	14%	12,425,563	100%	15%

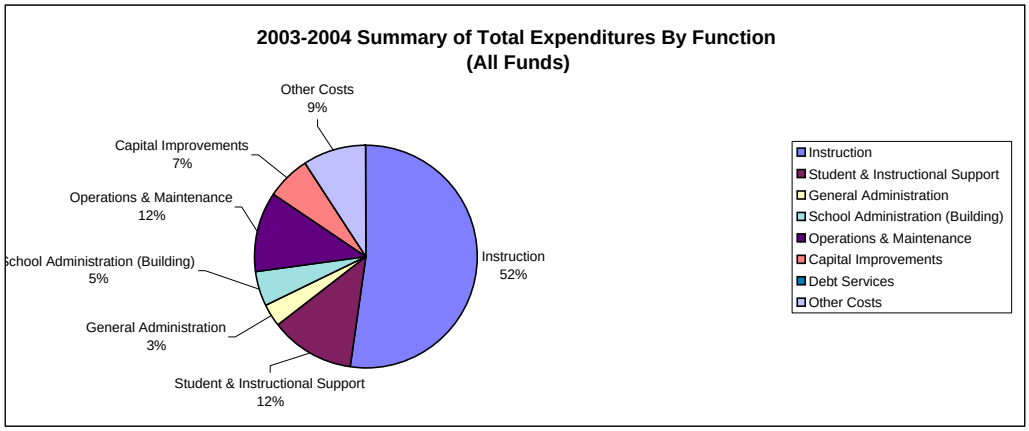
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

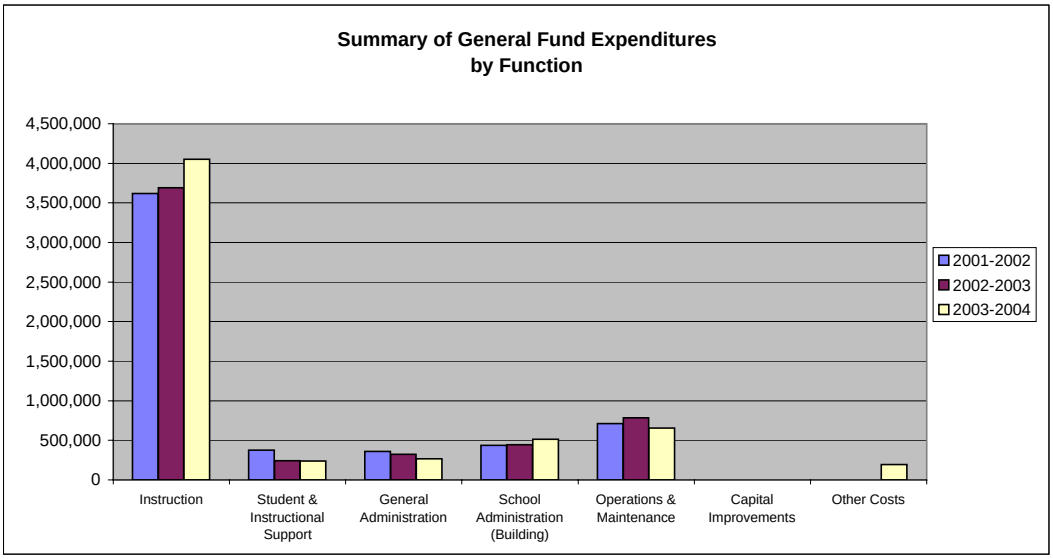


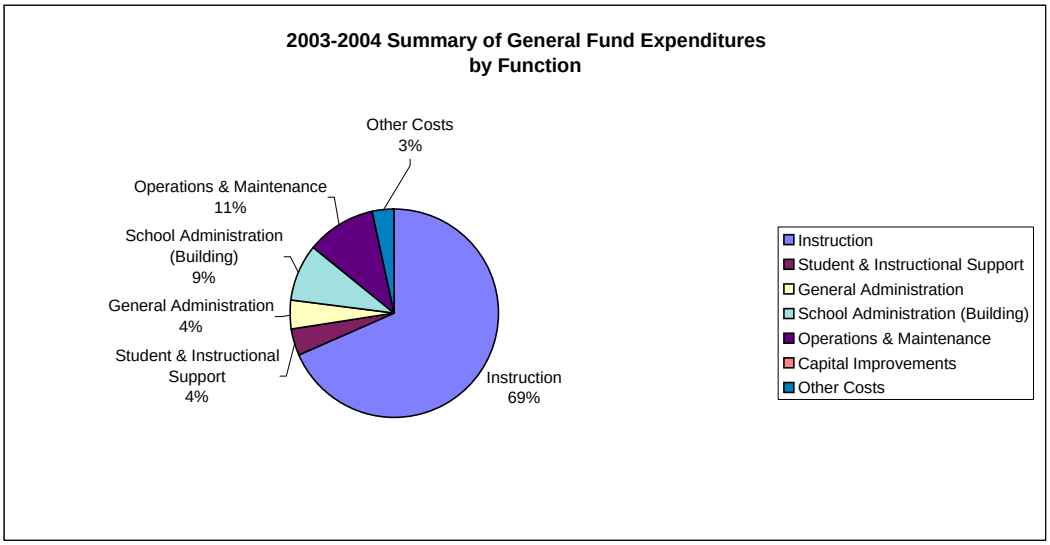


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,617,577	66%	3,691,996	67%	2%	4,051,500	68%	10%
Student & Instructional Support	378,009	7%	244,225	4%	-35%	239,944	4%	-2%
General Administration	360,101	7%	323,107	6%	-10%	266,300	4%	-18%
School Administration (Building)	437,951	8%	446,227	8%	2%	515,010	9%	15%
Operations & Maintenance	711,522	13%	785,222	14%	10%	653,015	11%	-17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	3	0%	0%	193,700	3%	6456567%
Total Expenditures	5,505,160	100%	5,490,780	100%	0%	5,919,469	100%	8%
Amount per Pupil	$5,039		$5,091		1%	$5,681		12%

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

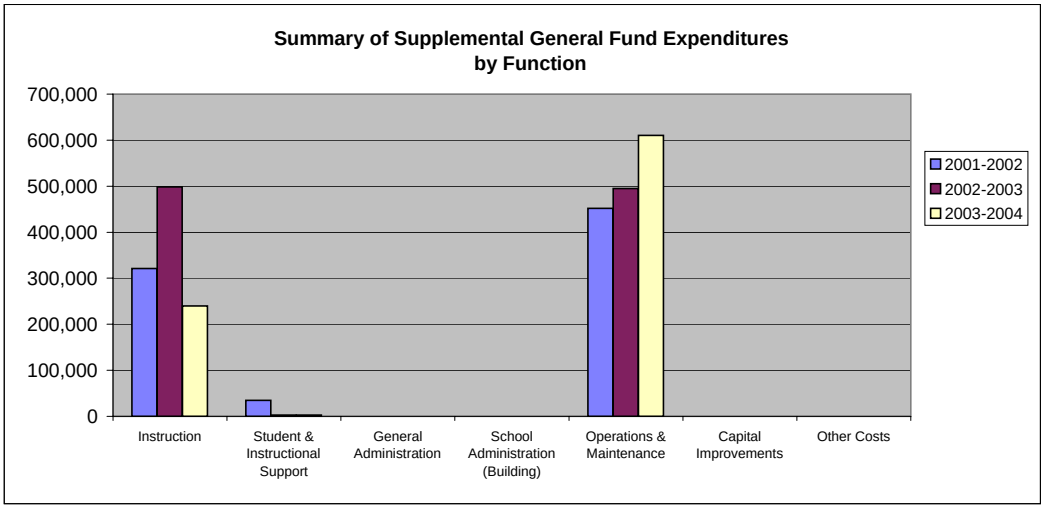


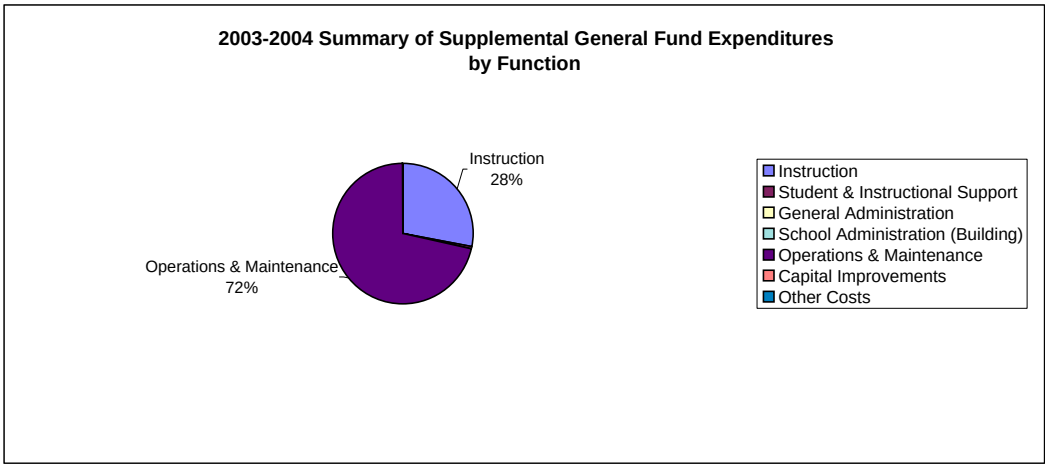


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	321,002	40%	498,122	50%	55%	240,000	28%	-52%
Student & Instructional Support	34,639	4%	2,514	0%	-93%	3,000	0%	19%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	451,971	56%	495,259	50%	10%	610,000	72%	23%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	807,612	100%	995,895	100%	23%	853,000	100%	-14%
Amount per Pupil	$739		$923		25%	$819		-11%

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



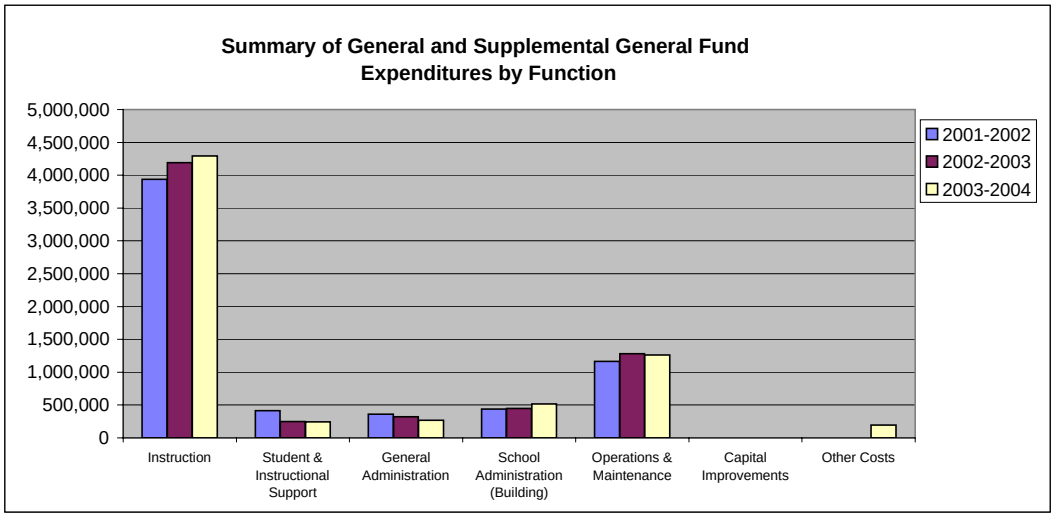


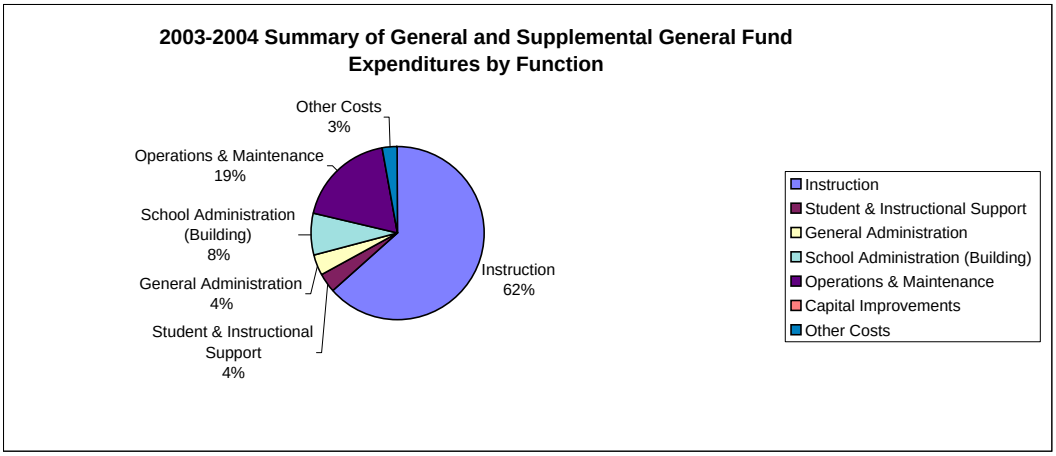
USD# 321

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	3,938,579	62%	4,190,118	65%	6%	4,291,500	63%	2%
Student & Instructional Support	412,648	7%	246,739	4%	-40%	242,944	4%	-2%
General Administration	360,101	6%	323,107	5%	-10%	266,300	4%	-18%
School Administration (Building)	437,951	7%	446,227	7%	2%	515,010	8%	15%
Operations & Maintenance	1,163,493	18%	1,280,481	20%	10%	1,263,015	19%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	3	0%	0%	193,700	3%	6456567%
Total Expenditures	6,312,772	100%	6,486,675	100%	3%	6,772,469	100%	4%
Amount per Pupil	$5,778		$6,014		4%	$6,499		8%

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.

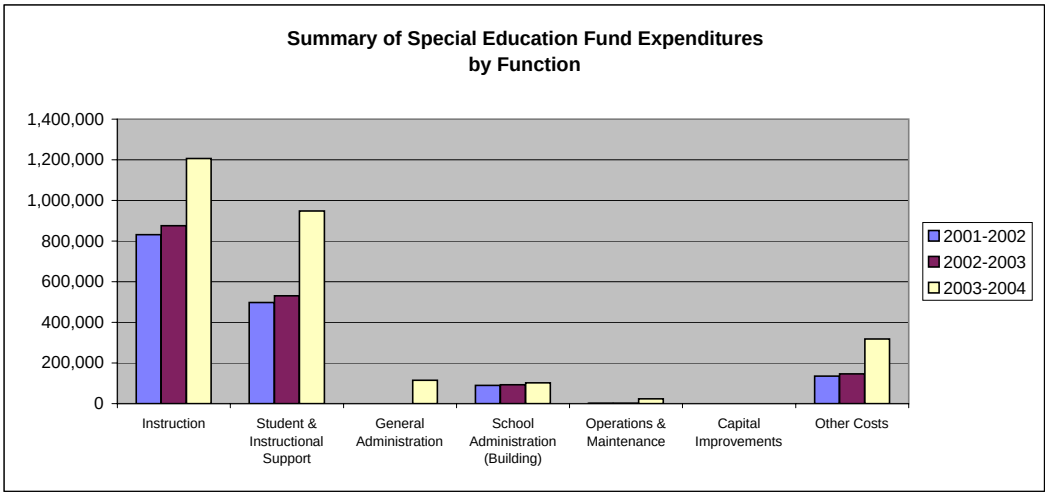


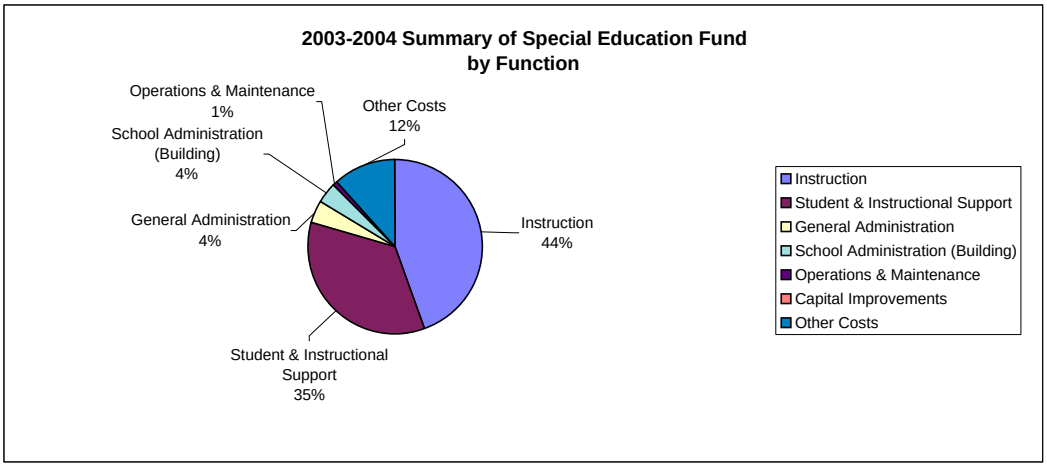


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	831,905	53%	875,605	53%	5%	1,206,748	44%	38%
Student & Instructional Support	498,116	32%	530,665	32%	7%	947,550	35%	79%
General Administration	0	0%	0	0%	0%	115,000	4%	0%
School Administration (Building)	90,440	6%	92,561	6%	2%	103,000	4%	11%
Operations & Maintenance	1,853	0%	1,813	0%	-2%	23,000	1%	1169%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	135,301	9%	146,967	9%	9%	317,600	12%	116%
Total Expenditures	1,557,615	100%	1,647,611	100%	6%	2,712,898	100%	65%
Amount per Pupil	$1,426		$1,528		7%	$2,604		70%

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

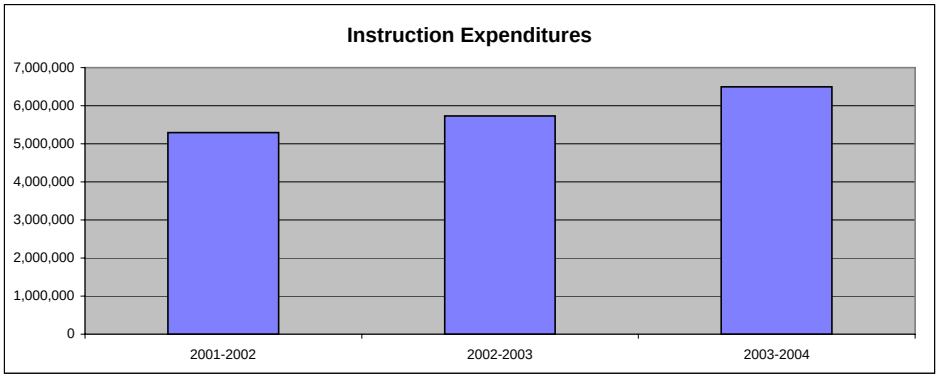


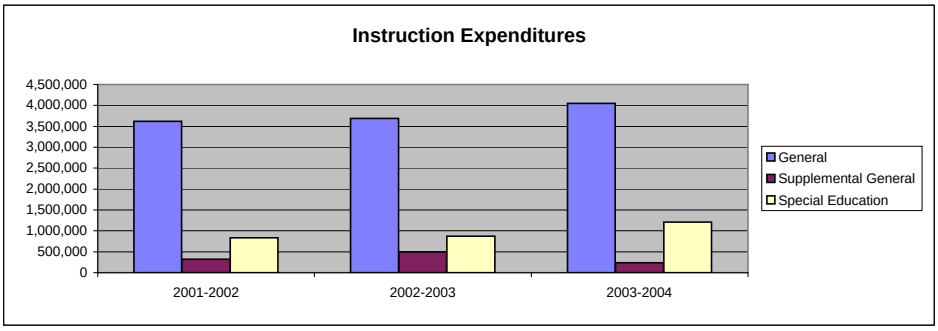


USD# 321

Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	3,617,577	3,691,996	2%	4,051,500	10%
Federal Funds	242,988	156,809	-35%	291,810	86%
Supplemental General	321,002	498,122	55%	240,000	-52%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	163,031	355,223	118%	500,000	41%
Driver Education	16,121	10,915	-32%	16,850	54%
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	831,905	875,605	5%	1,206,748	38%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	100,000	107,962	8%	121,685	13%
Gifts/Grants	0	32,938	0%	63,591	93%
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	459	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	5,292,624	5,730,029	8%	6,492,184	13%
Enrollment (FTE)*	1,092.5	1,078.6	-1%	1,042.0	-3%
Amount per Pupil	4,845	5,312	10%	6,231	17%
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	5,292,624	5,730,029	8%	6,492,184	13%





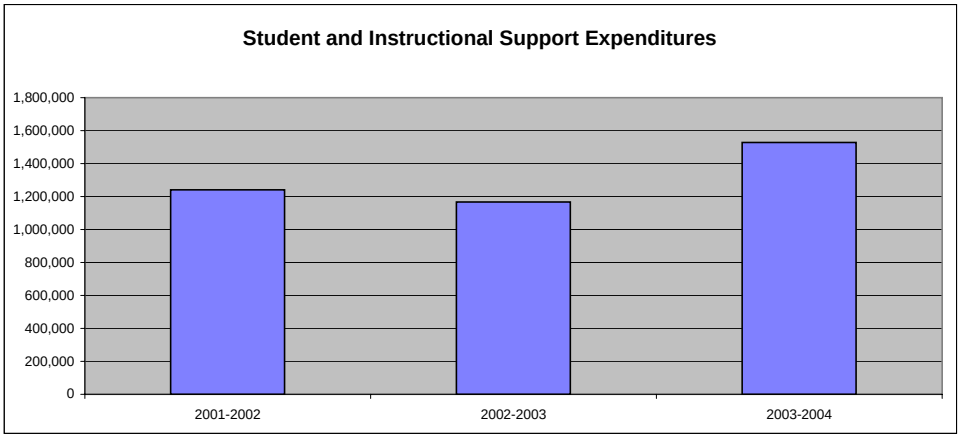
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	378,009		244,225	-35%		239,944	-2%
Federal Funds	0		138,179	0%		0	-100%
Supplemental General	34,639		2,514	-93%		3,000	19%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	298,012		215,926	-28%		300,000	39%
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	31,448		35,816	14%		37,344	4%
Summer School	0		0	0%		0	0%
Special Education	498,116		530,665	7%		947,550	79%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,240,224		1,167,325	-6%		1,527,838	31%
Enrollment (FTE)*	1,092.5		1,078.6	-1%		1,042.0	-3%
Amount per Pupil	1,135		1,082	-5%		1,466	35%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,240,224		1,167,325	-6%		1,527,838	31%
Amount per Pupil	$1,141		$1,086	-5%		$1,476	36%



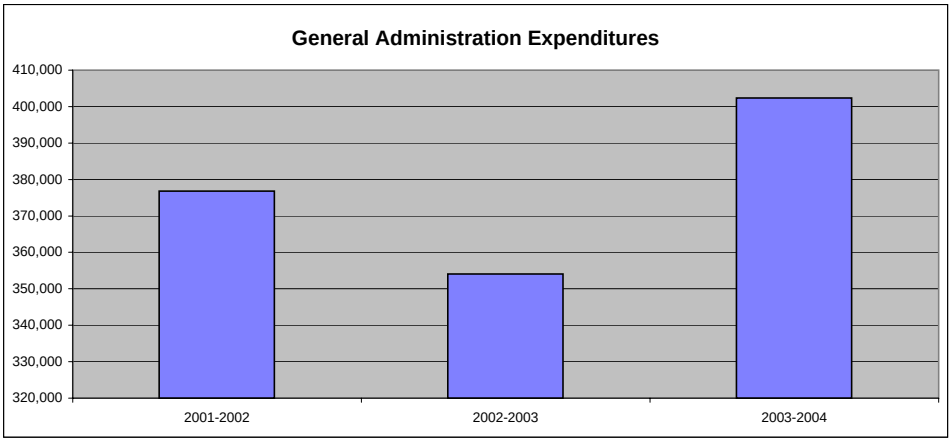
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	360,101		323,107	-10%		266,300	-18%
Federal Funds	0		14,787	0%		0	-100%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	16,744		15,219	-9%		20,000	31%
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%		115,000	0%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		941	0%		1,085	15%
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	376,845		354,054	-6%		402,385	14%
Enrollment (FTE)*	1,092.5		1,078.6	-1%		1,042.0	-3%
Amount per Pupil	345		328	-5%		386	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	376,845		354,054	-6%		402,385	14%



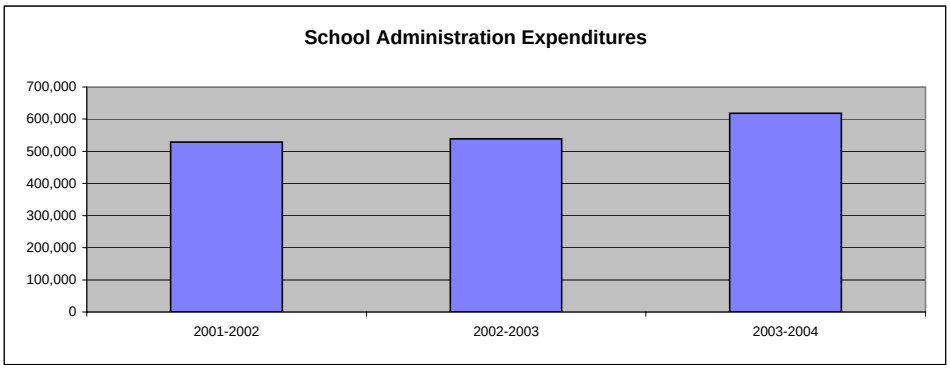
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	437,951		446,227	2%		515,010	15%
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	90,440		92,561	2%		103,000	11%
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	528,391		538,788	2%		618,010	15%
Enrollment (FTE)*	1,092.5		1,078.6	-1%		1,042.0	-3%
Amount per Pupil	484		500	3%		593	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	528,391		538,788	2%		618,010	15%



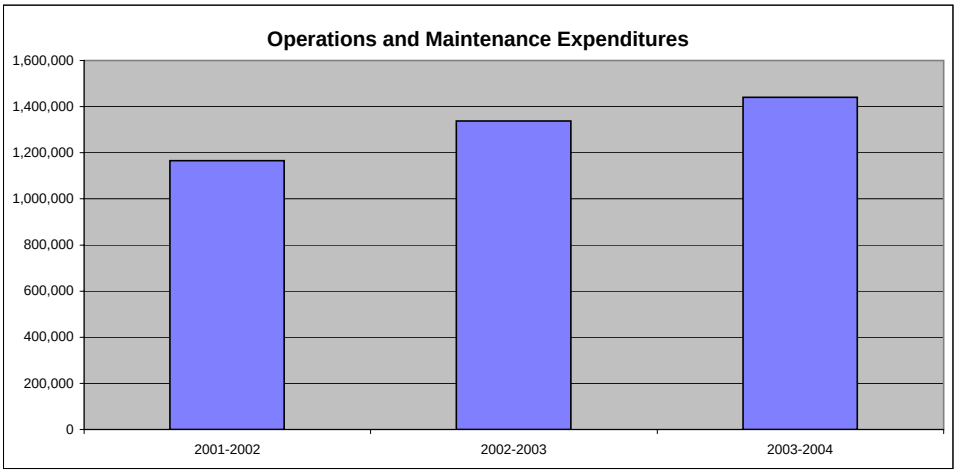
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	711,522		785,222	10%		653,015	-17%
Federal Funds	0		4,552	0%		0	-100%
Supplemental General	451,971		495,259	10%		610,000	23%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		49,676	0%		150,000	202%
Driver Training	803		496	-38%		900	81%
Extraordinary School Program	0		0	0%		0	0%
Food Service	45		55	22%		3,800	6809%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,853		1,813	-2%		23,000	1169%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,166,194		1,337,073	15%		1,440,715	8%
Enrollment (FTE)*	1,092.5		1,078.6	-1%		1,042.0	-3%
Amount per Pupil	1,067		1,240	16%		1,383	12%
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	1,166,194		1,337,073	15%		1,440,715	8%



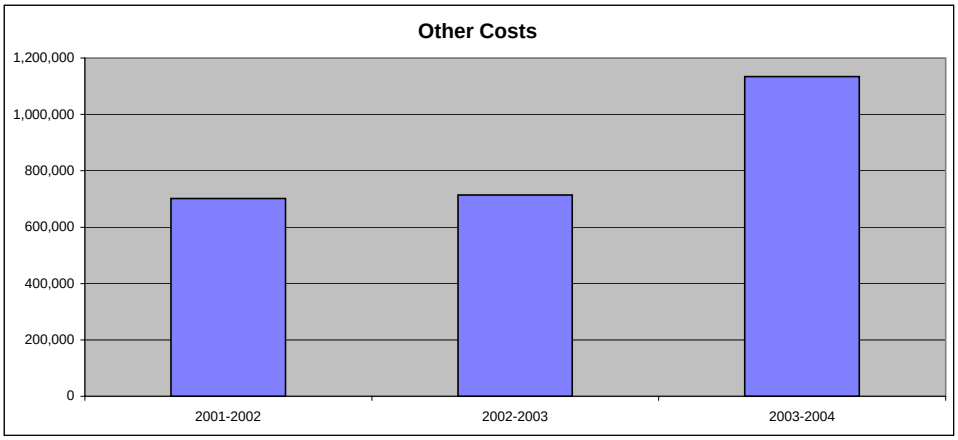
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Other Costs
(2500, 2800 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	0		3	0%		193,700	######
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,442		0	-100%		100,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	374,303		373,824	0%		518,662	39%
Professional Development	10,885		15,159	39%		3,965	-74%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	135,301		146,967	9%		317,600	116%
Technology Education	0		0	0%			
Transportation	180,000		177,808	-1%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	701,931		713,761	2%		1,133,927	59%
Enrollment (FTE)*	1,092.5		1,078.6	-1%		1,042.0	-3%
Amount per Pupil	642		662	3%		1,088	64%
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	701,931		713,761	2%		1,133,927	59%



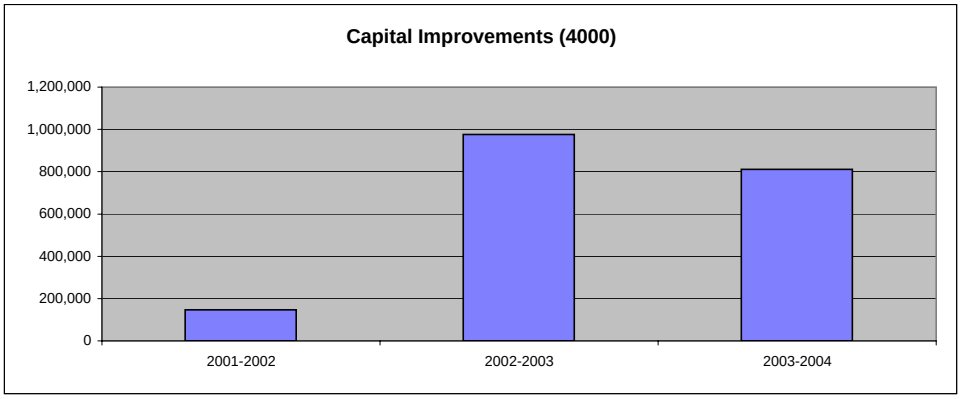
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	147,354		976,076	562%		810,504	-17%
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	147,354		976,076	562%		810,504	-17%
Enrollment (FTE)*	1,092.5		1,078.6	-1%		1,042.0	-3%
Amount per Pupil	135		905	571%		778	-14%
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	147,354		976,076	562%		810,504	-17%



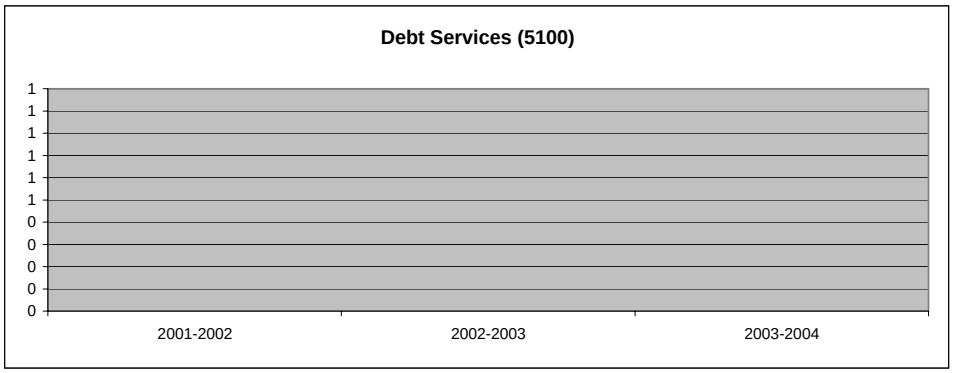
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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)*	1,092.5		1,078.6	-1%		1,042.0	-3%
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%



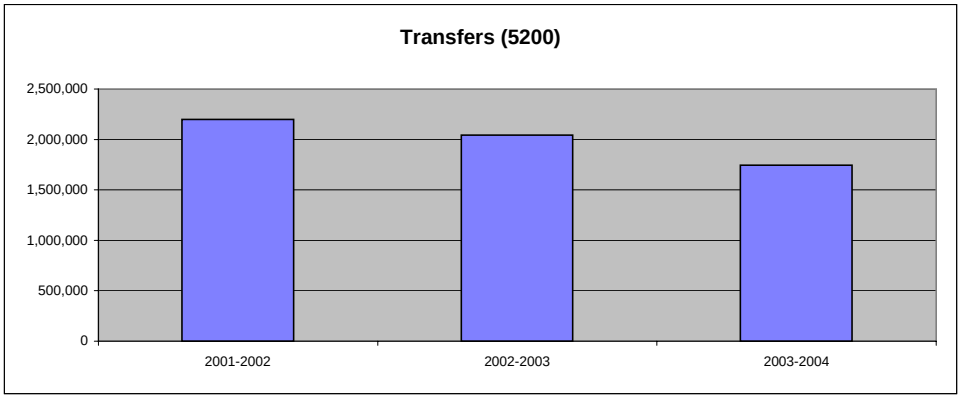
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	1,329,779	1,361,000	2%	894,863	-34%
Federal Funds	0	0	0%	0	0%
Supplemental General	868,775	682,606	-21%	850,583	25%
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	2,198,554	2,043,606	-7%	1,745,446	-15%
Enrollment (FTE)*	1,092.5	1,078.6	-1%	1,042.0	-3%
Amount per Pupil	2,012	1,895	-6%	1,675	-12%
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	2,198,554	2,043,606	-7%	1,745,446	-15%



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

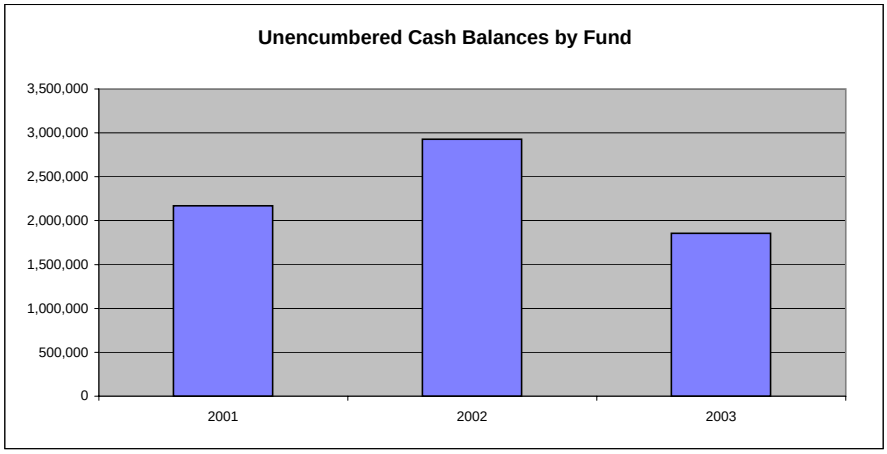
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 321

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	0	0	0
Federal Funds	14,233	12,136	14,293
Supplemental General	499,794	351,630	71,308
Bilingual Education	0	0	0
Capital Outlay	789,839	1,163,613	526,845
Driver Training	148	0	0
Extraordinary School Program	0	0	0
Food Service	106,221	123,668	124,371
Professional Development	0	0	3,965
Parent Education Program	2,189	2,255	1,407
Summer School	0	0	0
Special Education	420,000	859,261	1,079,445
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	2,115	2,115	4,076
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	228,864	269,956	
Text Book & Student Material	76,196	114,349	
Bond & Interest 1	29,990	29,990	30,102
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,169,589	2,928,973	1,855,812
Enrollment (FTE)*	1,092.5	1,078.6	1,042.0
Amount per Pupil	1,986	2,716	1,781
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	2,169,589	2,928,973	1,855,812



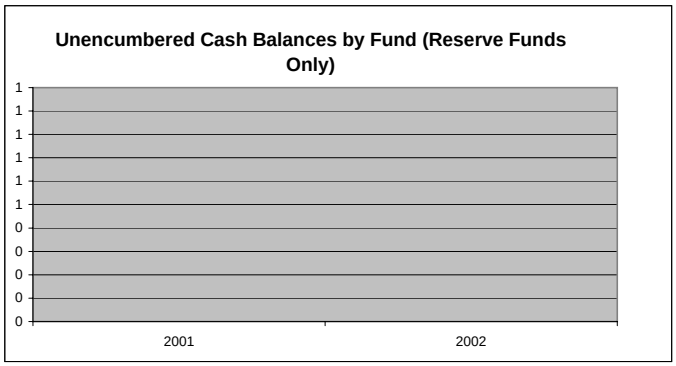
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

	July 1, 2001	July 1, 2002
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

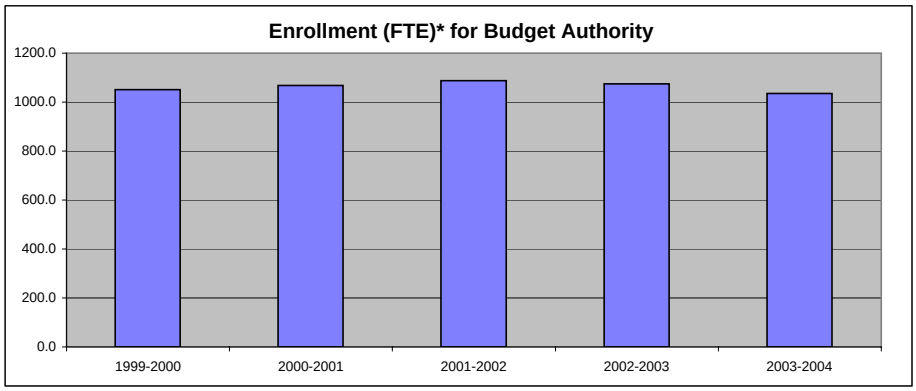


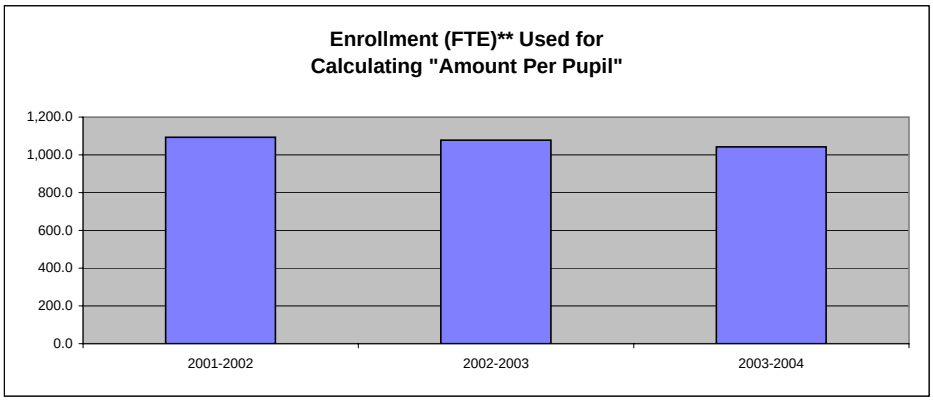
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

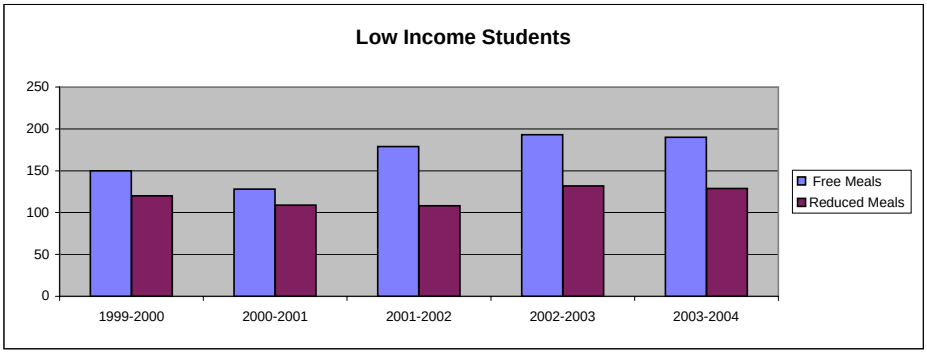
USD# 321

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)*	1,050.5	1,068.0	2%	1,087.0	2%	1,074.6	-1%	1,035.0	-4%
Enrollment (FTE)**	N/A	N/A		1,092.5		1,078.6	-1%	1,042.0	-3%
Number of Students - Free Meals	150	128	-15%	179	40%	193	8%	190	-2%
Number of Students - Reduced Meals	120	109	-9%	108	-1%	132	22%	129	-2%





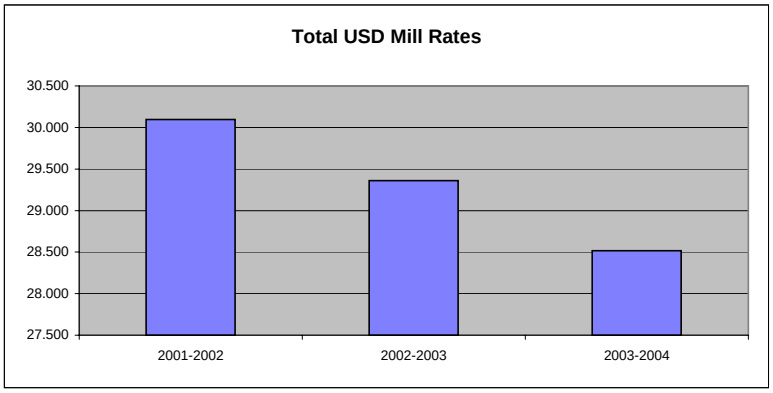


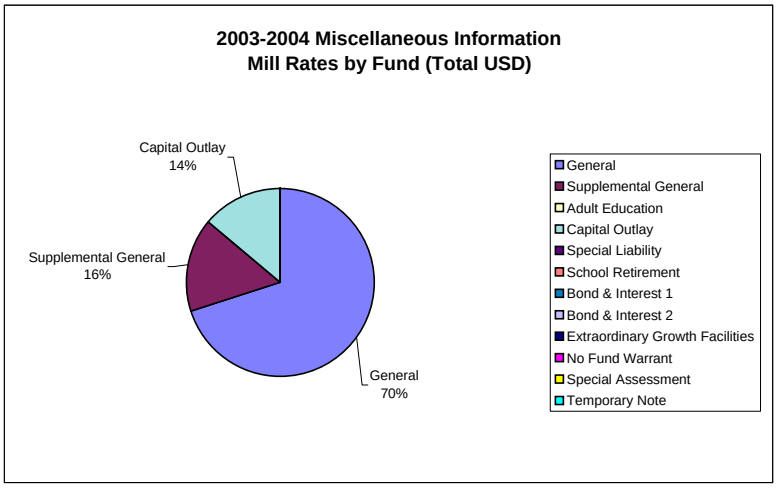
*FTE for state aid and budget authority purposes for general fund.

** 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.

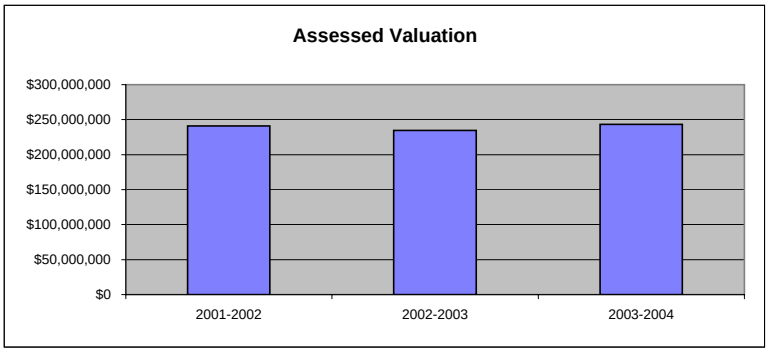
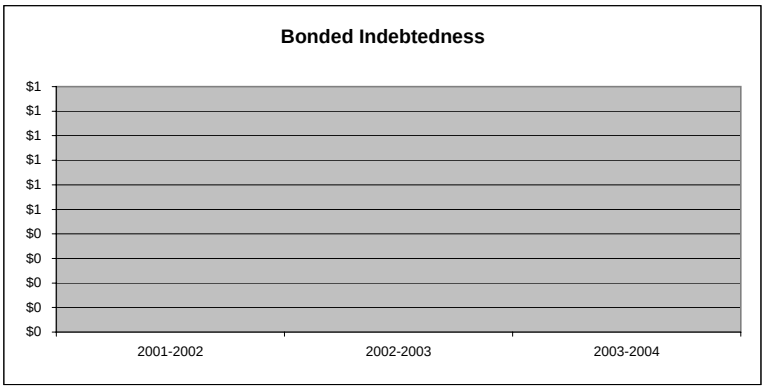
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	6.097	5.363	4.515
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.999	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	**30.097**	**29.362**	**28.515**
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# 321

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$241,056,070	$234,782,888	$243,472,654
Bonded Indebtedness	$0	$0	$0