Budget Profile
2003-2004

Marion-Florence U.S.D. 408

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

2003-2004 Budget General Information
USD #: 408

Introduction

Marion-Florence U.S.D. 408 is a 3A rural school district covering 237 square miles. The district is situated on the west edge of the Flint Hills. It includes the towns of Marion and Florence, Marion County Lake and Marion Reservoir.

BELIEF STATEMENT

We Believe:

- All children have the right to be cherished, encouraged, protected and challenged.
- In the power of community in our lives.
- The higher the expectation, the greater the effort, the more substantial the yield.
- Each person has the right to a safe and secure environment.
- We never stop learning.
- Each person is accountable for his/her responsibilities and actions

MISSION STATEMENT

The educational mission of the Marion-Florence cmmunity is to excite and empower life-long learners to be responsible, successful members in the home, workplace and society by providing each individual an encouraging, challenging and progressive environment that uses all the resources of the ever-changing community.

Board Members

Rex Savage, President	620-878-4323
Gene Bowers, Vice President	620-382-3828
Roger Hannaford, III	620-382-3670
Keith Collett	620-382-2005
Sarah Cope	620-878-4294
Kathy Meierhoff	620-382-2782
Chris Sprowls	620-382-2817

Key Staff

Superintendent: Gerald W. Henderson
Business Office Staff: Martin Tice, Business Manager, Board Clerk
Becky Summerville, Administrative Assistant, Treasurer
Other Key Contacts: Missy Stubenhofer, District Curriculum Coordinator
Mike Fruechting, District Technology Coordinator
Dick Maggard, Transportation Supervisor
Rhonda Hett, Food Service Director

The District's Accomplishments and Challenges

Accomplishments: The focus of Marion-Florence USD 408 continues to be guided by the District Strategic Plan first developed in the spring of 1999. That focus, on purposeful, consistent school improvement has resulted in a steady upward trend in test scores, which culminated during this past year in Standard of Excellence recognition in all three attendance centers. The goal of the district is to expand that recognition to all grade levels and all curricular disciplines. The district's commitment to **all** children is evidenced by the continuation of after-school homework assistance and summer school even in the light of growing fiscal pressure to eliminate such programs. Documented growth in the academic performance of students who participate in these programs continue to justify spending significant district funds on a small number of children. Research data indicates that investments in children now pay large dividends later.

Challenges: The dwindling support of public schools by the Kansas Legislature has essentially curtailed meaningful improvements to the district's physical plant. Only through the skill and dedication of the district's maintenance and custodial staff are we able to maintain facilities at any where near acceptable levels. Needed renovations and additions are postponed for lack of funds. Increases in the district's supplemental general fund levy (LOB) are just not feasible in an economy based on agri-business. In addition, the slow but steady decrease in student enrollment has place considerable strain on the budget. The district's inability to keep pace with teacher salaries and other amenities will likely in time result in a down turn to the steady improvement in student academic performance experienced in recent years.

The increases in insurance premiums of all kinds continue to provide a major fiscal challenge to the district. Health insurance, casualty insurance, worker's comprehension insurance and liability insurance have all experienced significant increases in premium. Covering these increases has diminished the district's ability to enhance the spending power of employees in any meaningful way. This trend coupled with the shrinking pool of quality candidates for teaching and administrative positions will again likely have a negative affect on the educational program of the district. As in past years, the solution to the problem lies with the Kansas Legislature and its willingness to adequately support public education.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
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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
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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)

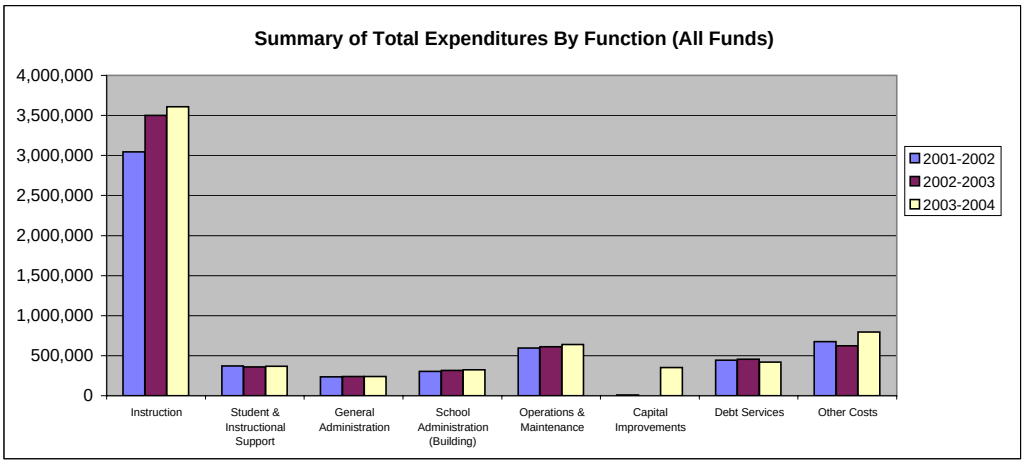
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,044,744	54%	3,501,371	57%	15%	3,608,841	53%	3%
Student & Instructional Support	372,779	7%	361,434	6%	-3%	369,103	5%	2%
General Administration	236,928	4%	238,061	4%	0%	241,500	4%	1%
School Administration (Building)	304,960	5%	316,355	5%	4%	321,700	5%	2%
Operations & Maintenance	596,249	10%	611,979	10%	3%	638,000	9%	4%
Capital Improvements	9,566	0%	1,915	0%	-80%	352,840	5%	18325%
Debt Services	445,275	8%	455,140	7%	2%	419,986	6%	-8%
Other Costs	675,852	12%	623,144	10%	-8%	796,734	12%	28%
Total Expenditures	5,686,353	100%	6,109,399	100%	7%	6,748,704	100%	10%

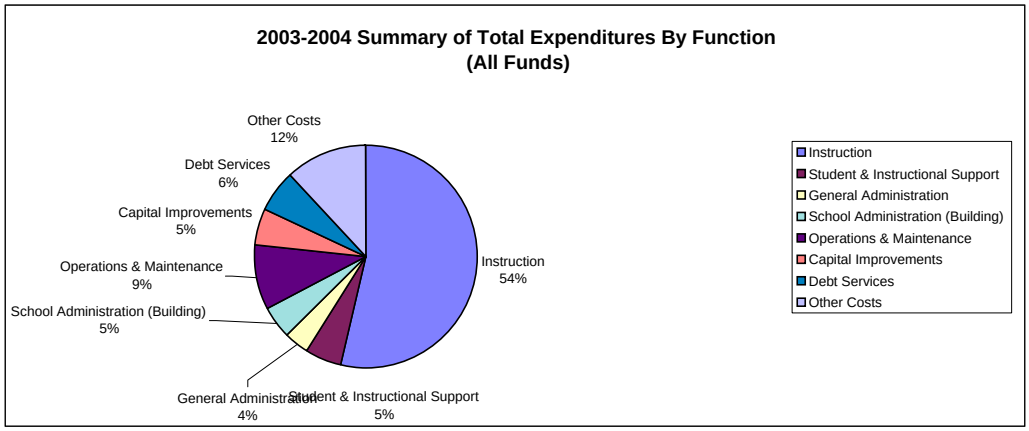
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

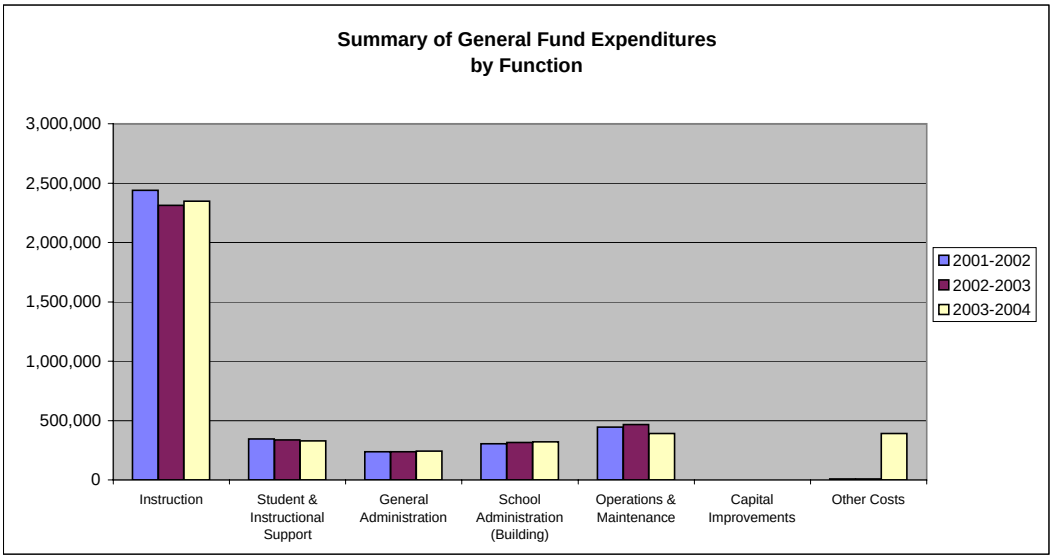


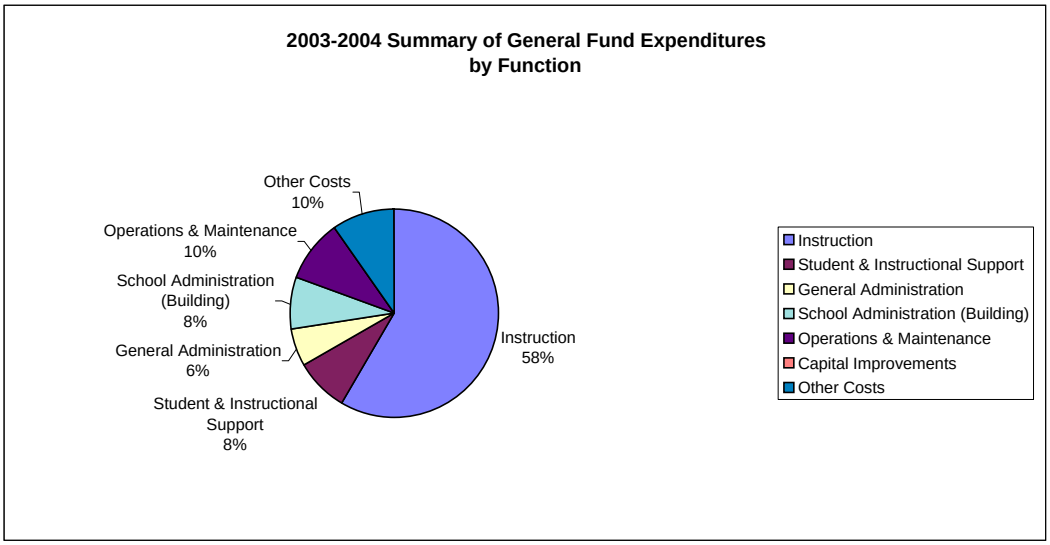


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,440,467	65%	2,314,014	63%	-5%	2,348,044	58%	1%
Student & Instructional Support	343,989	9%	335,638	9%	-2%	329,900	8%	-2%
General Administration	236,928	6%	238,061	6%	0%	241,500	6%	1%
School Administration (Building)	304,960	8%	316,355	9%	4%	321,700	8%	2%
Operations & Maintenance	444,821	12%	466,270	13%	5%	391,400	10%	-16%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	7,351	0%	7,787	0%	6%	390,200	10%	4911%
Total Expenditures	3,778,516	100%	3,678,125	100%	-3%	4,022,744	100%	9%
Amount per Pupil	$5,366		$5,388		0%	$5,916		10%

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

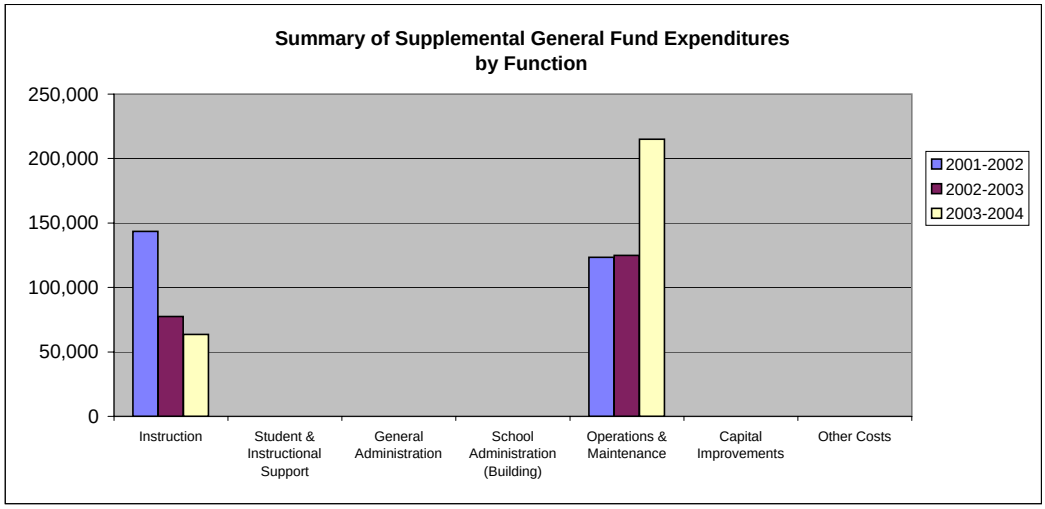


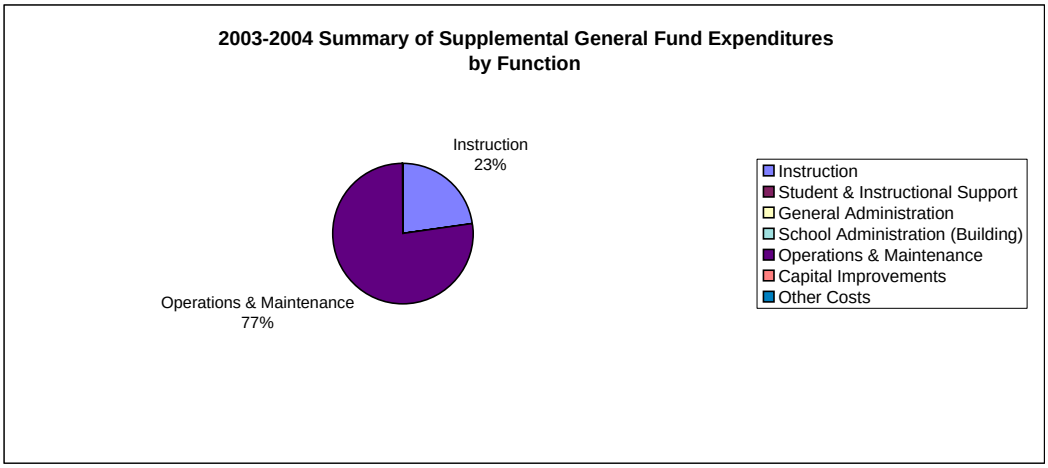


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	143,553	54%	77,579	38%	-46%	63,653	23%	-18%
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	123,447	46%	124,804	62%	1%	215,000	77%	72%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	267,000	100%	202,383	100%	-24%	278,653	100%	38%
Amount per Pupil	$379		$296		-22%	$410		38%

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





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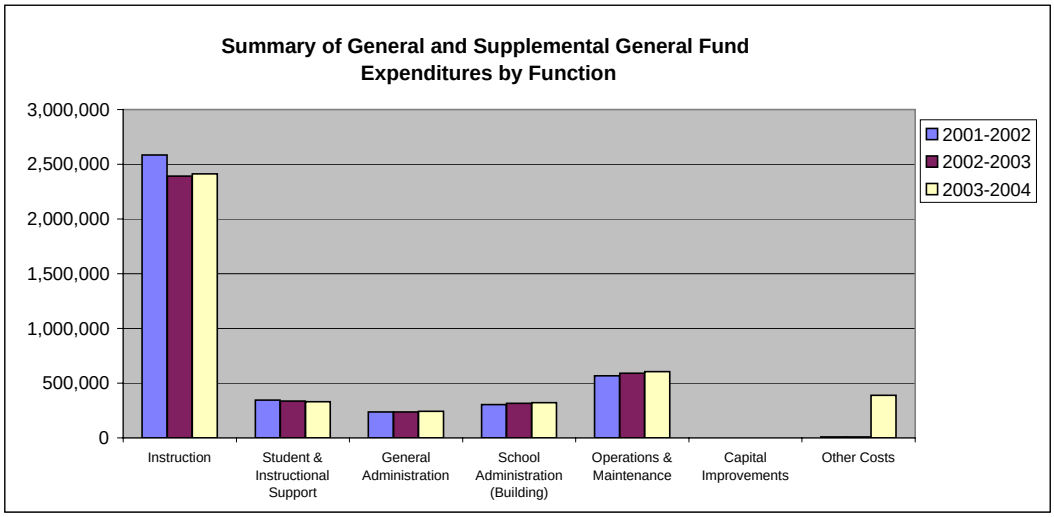
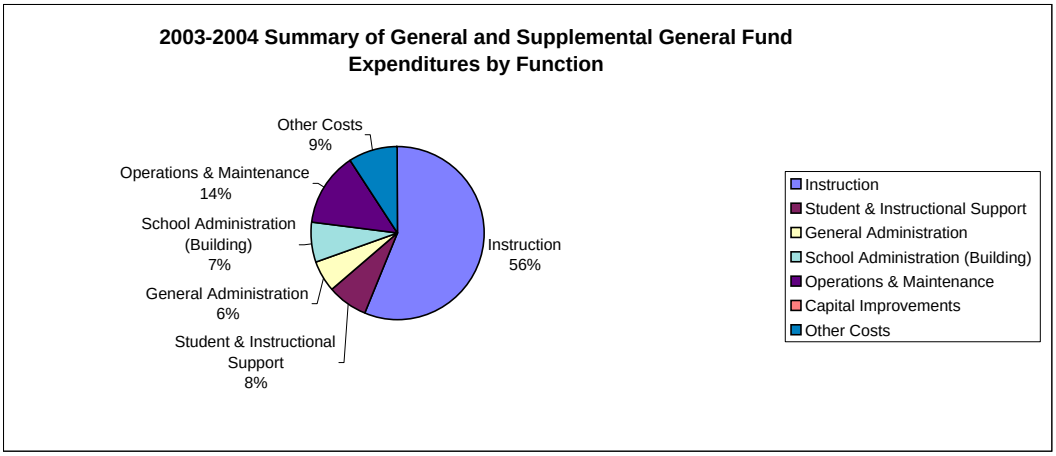
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	2,584,020	64%	2,391,593	62%	-7%	2,411,697	56%	1%
Student & Instructional Support	343,989	9%	335,638	9%	-2%	329,900	8%	-2%
General Administration	236,928	6%	238,061	6%	0%	241,500	6%	1%
School Administration (Building)	304,960	8%	316,355	8%	4%	321,700	7%	2%
Operations & Maintenance	568,268	14%	591,074	15%	4%	606,400	14%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	7,351	0%	7,787	0%	6%	390,200	9%	4911%
Total Expenditures	4,045,516	100%	3,880,508	100%	-4%	4,301,397	100%	11%
Amount per Pupil	$5,746		$5,684		-1%	$6,326		11%

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.

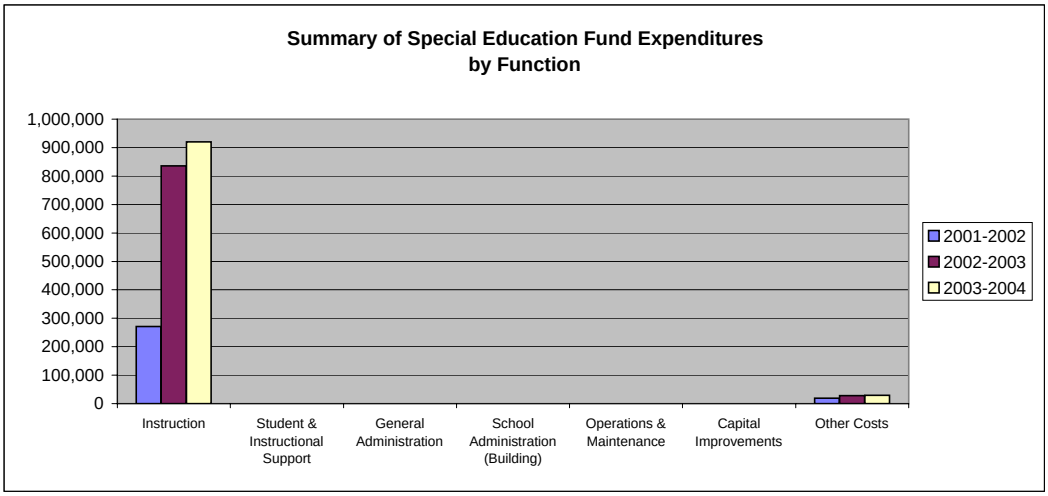


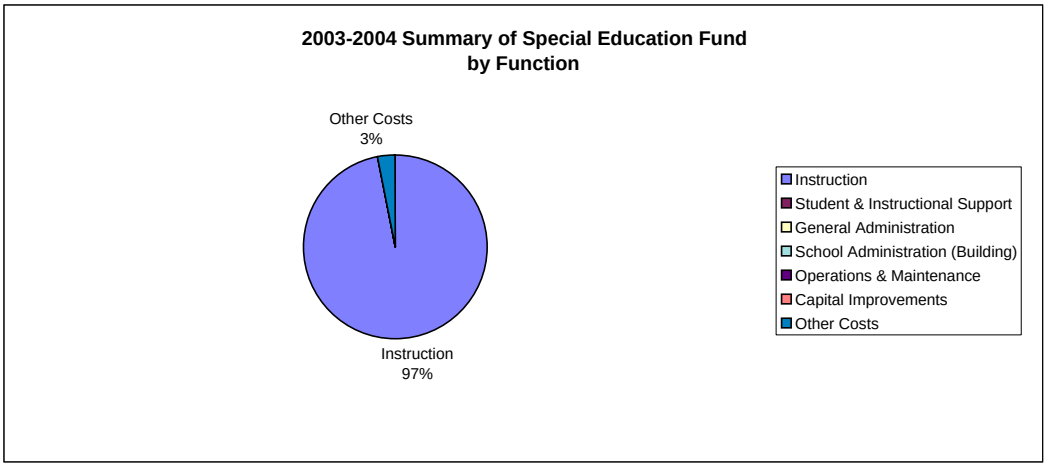


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	271,293	93%	835,741	97%	208%	920,000	97%	10%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	18,985	7%	27,814	3%	47%	29,000	3%	4%
Total Expenditures	290,278	100%	863,555	100%	197%	949,000	100%	10%
Amount per Pupil	$412		$1,265		207%	$1,396		10%

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.)

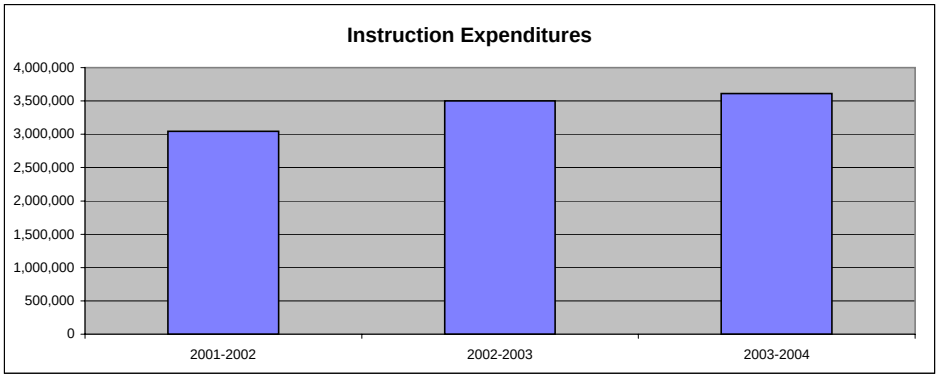


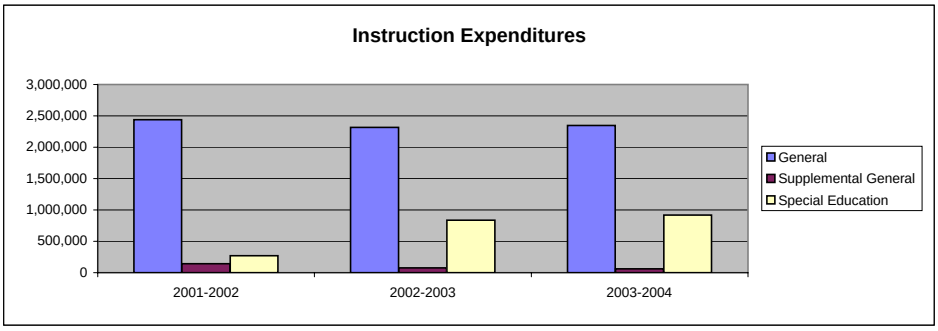


USD# 408

Instruction Expenditures (1000)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	2,440,467		2,314,014	-5%		2,348,044	1%
Federal Funds	93,567		119,902	28%		132,127	10%
Supplemental General	143,553		77,579	-46%		63,653	-18%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Education	7,707		9,875	28%		18,817	91%
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	27,776		31,447	13%		37,000	18%
Special Education	271,293		835,741	208%		920,000	10%
Technology Education	0		0	0%			
Transportation	0		0	0%			
Vocational Education	39,056		63,933	64%		79,200	24%
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	21,325		48,880	129%			
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	3,044,744		3,501,371	15%		3,608,841	3%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	4,324		5,129	19%		5,307	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,044,744		3,501,371	15%		3,608,841	3%





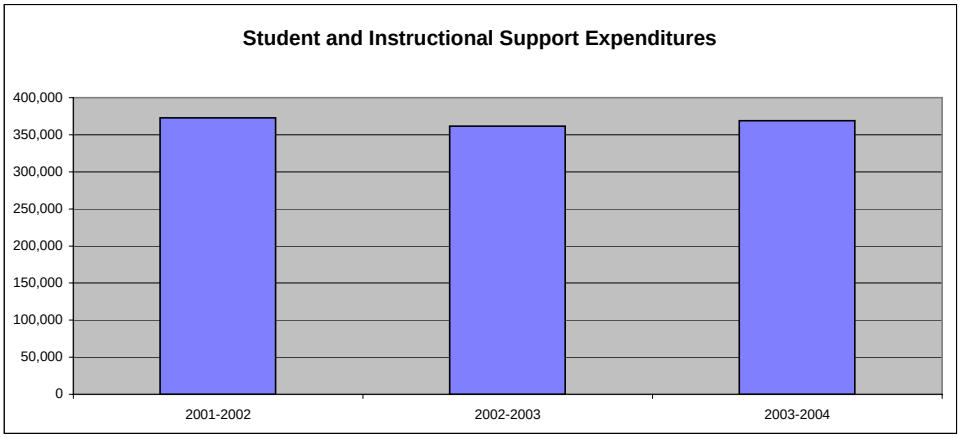
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	343,989		335,638	-2%		329,900	-2%
Federal Funds	0		2,914	0%		2,728	-6%
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	24,590		18,682	-24%		31,814	70%
Parent Education Program	4,200		4,200	0%		4,661	11%
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	372,779		361,434	-3%		369,103	2%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	529		529	0%		543	3%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	372,779		361,434	-3%		369,103	2%
Amount per Pupil	$529		$529	0%		$543	3%



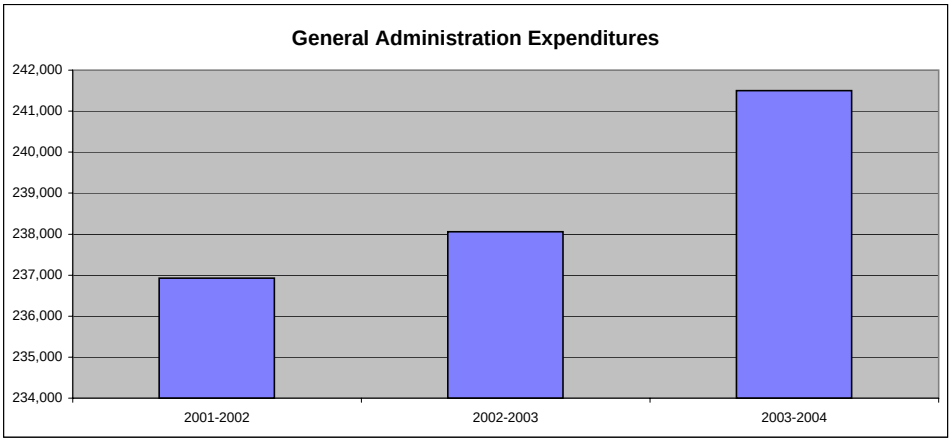
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	236,928		238,061	0%		241,500	1%
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 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	236,928		238,061	0%		241,500	1%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	336		349	4%		355	2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	236,928		238,061	0%		241,500	1%



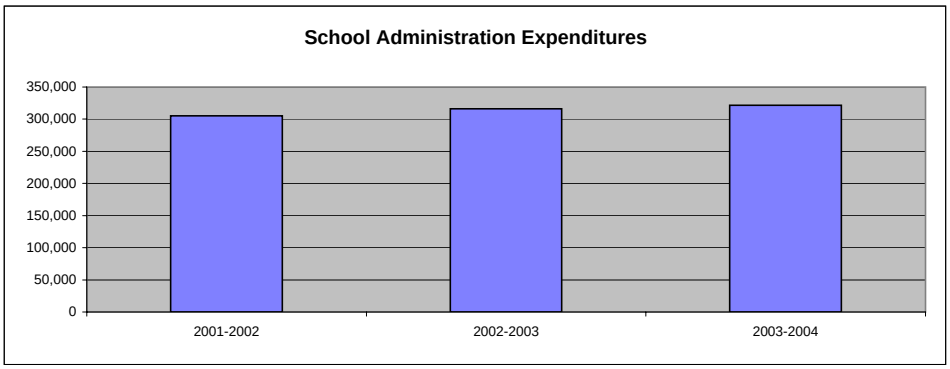
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	304,960		316,355	4%		321,700	2%
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 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	304,960		316,355	4%		321,700	2%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	433		463	7%		473	2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	304,960		316,355	4%		321,700	2%



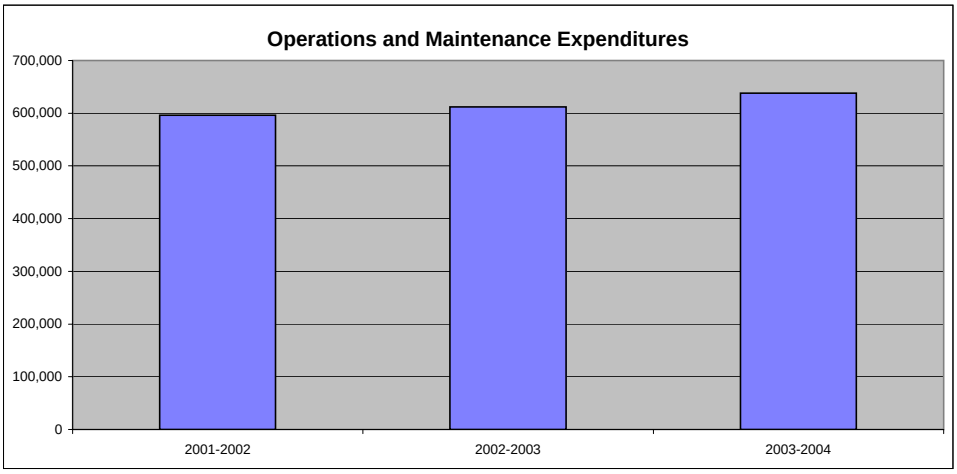
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	444,821		466,270	5%		391,400	-16%
Federal Funds	0		0	0%		0	0%
Supplemental General	123,447		124,804	1%		215,000	72%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	13,112		0	-100%		10,000	0%
Driver Training	144		0	-100%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	10,203		15,961	56%		21,600	35%
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	4,522		4,944	9%			
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	596,249		611,979	3%		638,000	4%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	847		896	6%		938	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	596,249		611,979	3%		638,000	4%



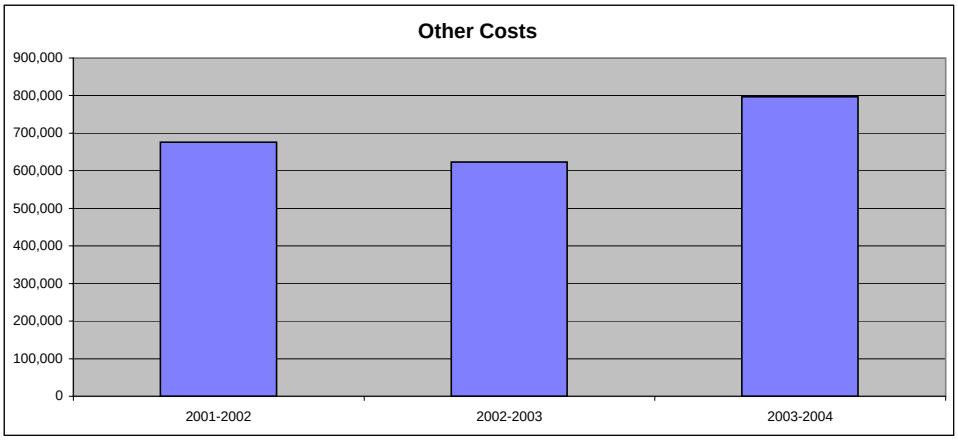
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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	7,351		7,787	6%		390,200	4911%
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	365,978		315,240	-14%		377,534	20%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	18,985		27,814	47%		29,000	4%
Technology Education	0		0	0%			
Transportation	283,538		272,303	-4%			
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	675,852		623,144	-8%		796,734	28%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	960		913	-5%		1,172	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	675,852		623,144	-8%		796,734	28%



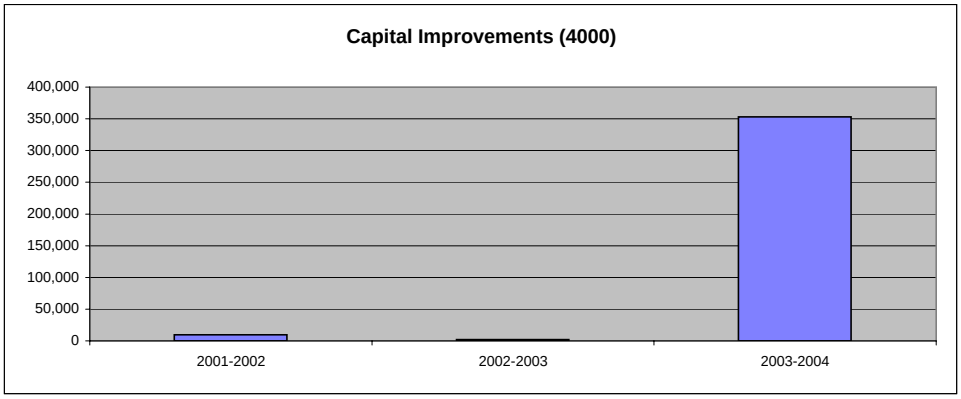
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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	9,566		1,915	-80%		352,840	18325%
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	9,566		1,915	-80%		352,840	18325%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	14		3	-79%		519	18398%
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	9,566		1,915	-80%		352,840	18325%



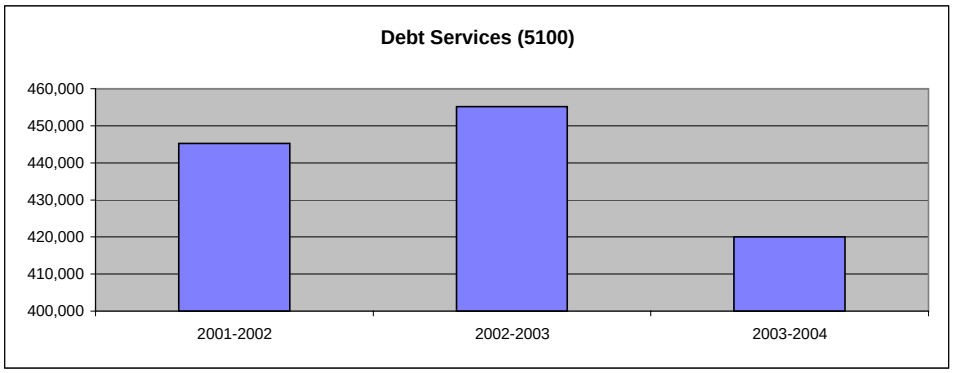
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	445,275		455,140	2%		419,986	-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	445,275		455,140	2%		419,986	-8%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	632		667	5%		618	-7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	445,275		455,140	2%		419,986	-8%



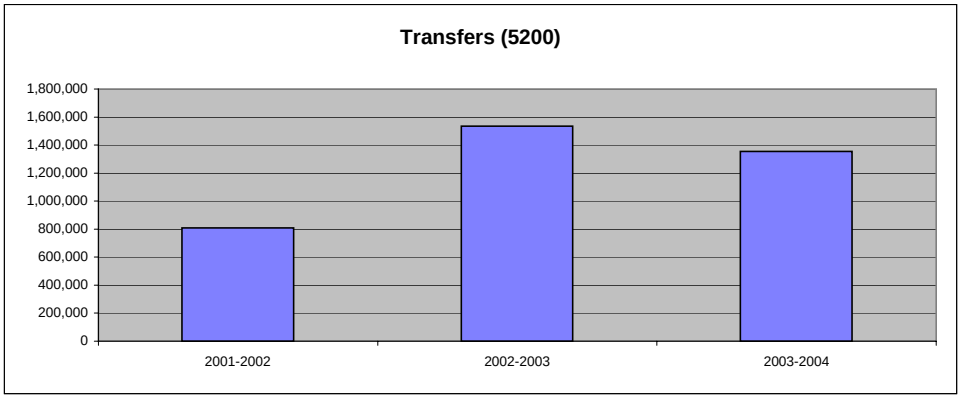
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	515,249		1,036,667	101%		663,461	-36%
Federal Funds	0		0	0%		0	0%
Supplemental General	293,000		497,617	70%		691,347	39%
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	808,249		1,534,284	90%		1,354,808	-12%
Enrollment (FTE)*	704.1		682.7	-3%		680.0	0%
Amount per Pupil	1,148		2,247	96%		1,992	-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	808,249		1,534,284	90%		1,354,808	-12%



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

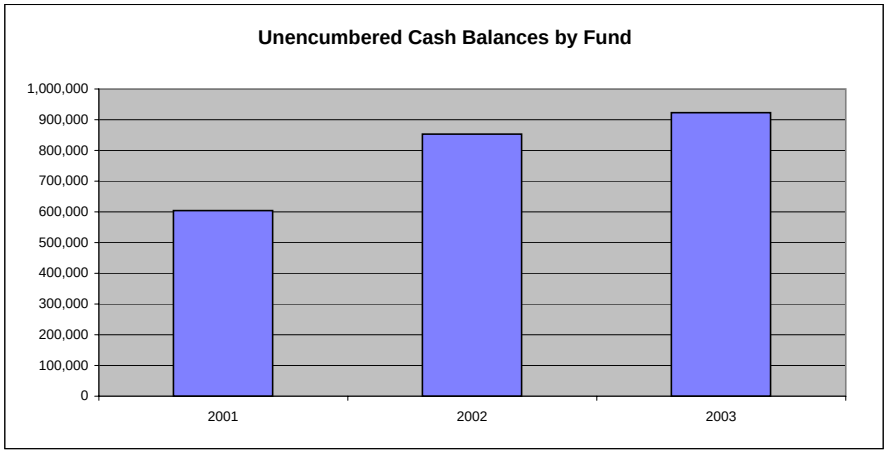
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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# 408

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	1	0	0
Federal Funds	0	6,556	0
Supplemental General	10,120	18,506	13,160
Bilingual Education	0	0	0
Capital Outlay	268,295	315,148	338,840
Driver Training	5,304	4,607	11,892
Extraordinary School Program	0	0	0
Food Service	23,577	19,671	23,885
Professional Development	7,444	2,063	31,814
Parent Education Program	0	0	0
Summer School	276	7,500	35,053
Special Education	9,632	19,287	66,136
Technology Education	0	0	
Transportation	0	0	
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
Contingency Reserve	0	50,000	
Text Book & Student Material	21,831	35,532	
Bond & Interest 1	257,501	374,134	402,213
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	603,981	853,004	922,993
Enrollment (FTE)*	704.1	682.7	680.0
Amount per Pupil	858	1,249	1,357
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	603,981	853,004	922,993



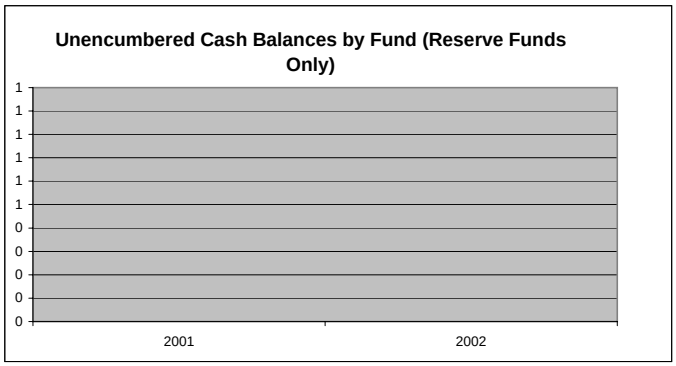
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

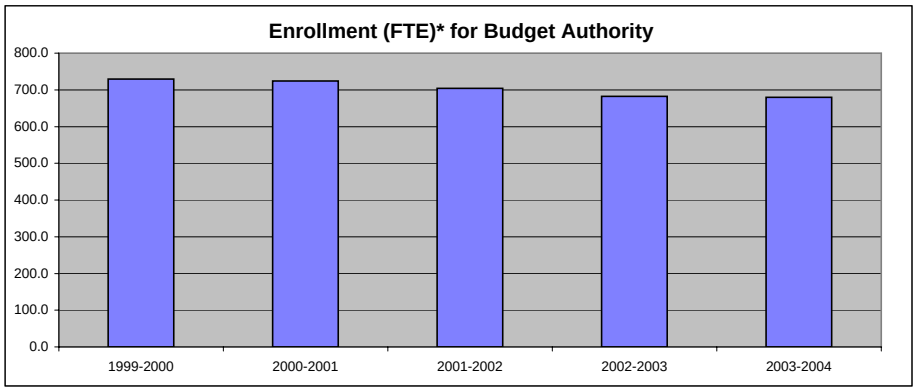
	July 1, 2001	July 1, 2002
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

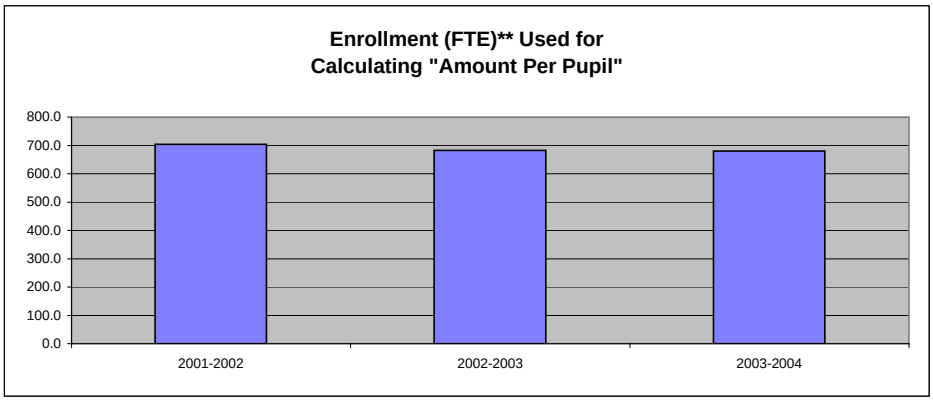


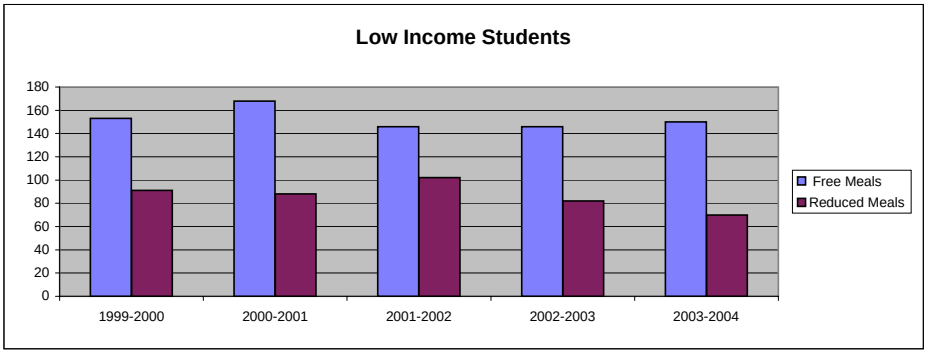
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

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)*	729.4	724.3	-1%	704.1	-3%	682.7	-3%	680.0	0%
Enrollment (FTE)**	N/A	N/A		704.1		682.7	-3%	680.0	0%
Number of Students - Free Meals	153	168	10%	146	-13%	146	0%	150	3%
Number of Students - Reduced Meals	91	88	-3%	102	16%	82	-20%	70	-15%





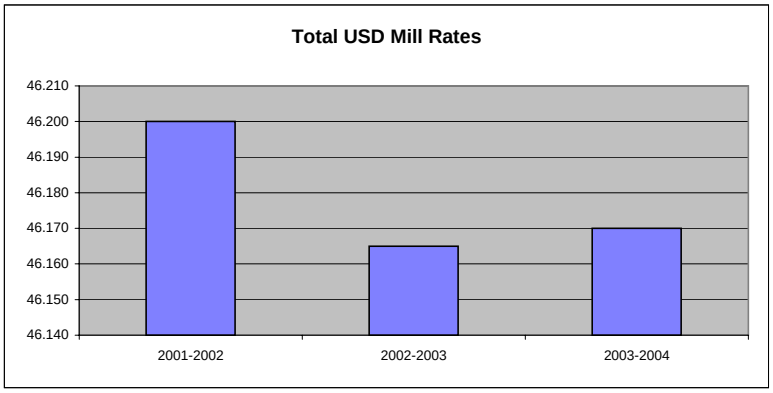


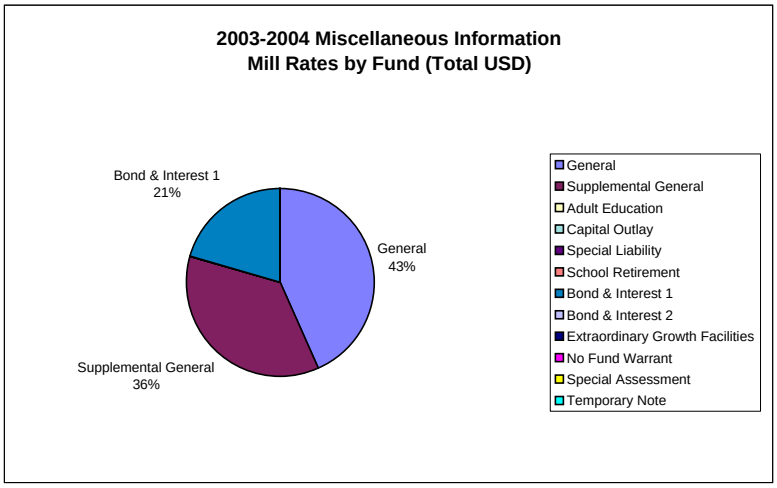
*FTE for state aid and budget authority purposes for general fund.

** 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.

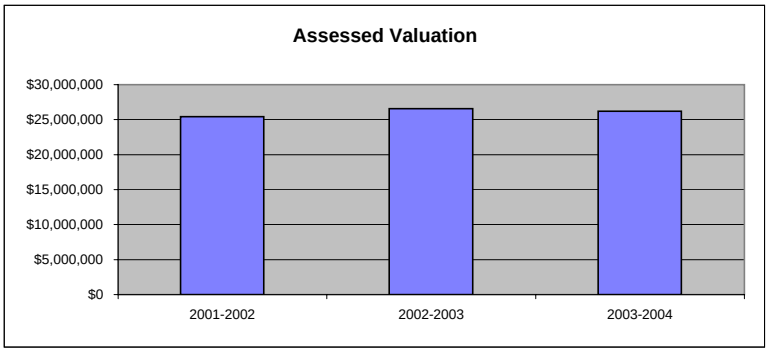
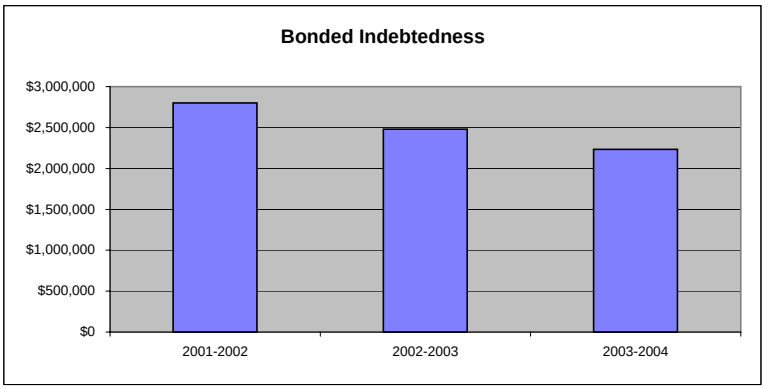
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.820	15.815	16.638
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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	13.380	10.350	9.532
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	**46.200**	**46.165**	**46.170**
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# 408

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$25,415,881	$26,559,523	$26,196,430
Bonded Indebtedness	$2,800,000	$2,480,000	$2,235,000