Budget Profile
2004-2005

Piper USD 203

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)

2004-2005 Budget General Information
USD # 203

Introduction

The Piper community is experiencing an explosion of residential growth, but as yet has not experienced an explosion in school population. Whether this will change for the coming year is yet to be determined but to coin a phrase, "time will tell." We are looking forward to another good year and will strive to ensure that each of our students has a productive school term.

Board Members

Ms. Kerry Cosgrove	4761 N. 123rd Street	913-721-2475
Mr. Rick Kaminski	10225 Longwood	913-788-7603
Dr. Dean Katerndahl	2718 N. 101st Terrace	913-788-7603
Mr. Neal Palmer	2600 N. 131st Street	913-721-5459
Ms. Diana Treff	13646 Leavenworth Road	913-721-2917
Ms. Lori Trumbo	10641 Donohoo Road	913-334-6947
Ms. Leigh Vader	11001 Parkview Avenue	913-721-3865

Key Staff

District Office (913-721-2088)

Superintendent:	Mr. John W. Chapman
Assistant Superintendent:	Dr. Dixie Harrison
Executive Secretary:	Ms. Carol Sheppard
Business Office Staff:	Ms. Deanna Johnson
	Ms. Carol Calovich
Curriculum & Instruction Secretary:	Ms. Cheryl Woolery
Director of Operations and Maintenance:	Mr. John Valencia
Director of Food Service	Ms. Bridget McNabb
Technology Coordinator	Mr. John Yost

Schools

Principal, Piper Elementary School West	Ms. Kate Schmidt
Principal, Piper Elementary School East	Mr. Ray Hittle
Principal, Piper Middle School	Mr. Larry Breedlove
Principal, Piper High School	Dr. Bob Runnebaum

The District's Accomplishments and Challenges

Accomplishments:
We are very proud that the Piper Middle School seventh and eighth grade achieved the standard of excellence on the Kansas Math and Reading Assessments, respectively. These students, along with their teachers and other staff, have proven that Piper students can achieve to the highest standards and have set the bar for the rest of our students. Congratulations to them. Other accomplishments include the alignment of the math, foreign language and technology curriculums to the state standards, and maintenance of our graduation and attendance rates at over 95 percent.

Challenges:

Our primary challenge remains improving scores on state assessments. Improvement annually is a requirement for both the state accreditation system, QPA, and the federal No Child Left Behind Act.

Our financial challenges intensify this year as the legislature was unwilling to provide any increase in aid to schools for the 2004-2005 school year. The balances in many of our funds is reduced although the total balance may not show this because of budget manipulations on the part of the legislature and governor to cause three tax distributions last year instead of the customary two. The education community is awaiting action by the Kansas Supreme Court on the constitutionality of the present finance system.

Locally, the district may, over the next few years, have to deal with increased enrollments because of residential growth. We are planning for and looking forward to meeting this challenge.

Supplemental Information for the Following Tables

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

   This table, and the others that follow, contain **budgeted** information for the 2004-2005 school year. Budgeted information is not as reliable as the actual information presented in the 2002-2003 and 2003-2004 columns because we do not yet know what the actual expenditures will need to be. No hard and fast conclusions should be based on the information included in the 2004-2005 columns.

2. Summary of General Fund Expenditures by Function

   The total expenditures for all years will not match published amounts because all transfers to other funds are deducted from this chart. This chart and the one following on the supplemental general fund should always be considered together, as they are in the information presented on page four.

3. Summary of Supplemental General Fund Expenditures by Function

   See note on No. 2 above.

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

   This chart presents the most valid picture of the general operating funds

5. Summary of Special Education Fund by Function

   As we are a member of a cooperative for special education, this chart is of limited value to the reader.

6. Instruction Expenditures (1000)

   This chart purportedly shows the actual amount spent in each fund directly on instruction of students. It is of limited use, however, because of the interaction between general fund and supplemental general fund expenditures from year to year.

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

   See note on No. 6 above.

8. General Administration Expenditures (2300)

   The general fund expenditures in this chart are fairly accurate. The expenditures shown in the capital outlay fund, however, reflect purchases of equipment that may be used district-wide.

9. School Administration Expenditures (2400)

   These figures are greatly influenced by turnover since we have relatively few administrative positions.

10. Operations and Maintenance Expenditures (2600)

    Remember to disregard the 2004-2005 column as noted in No. 1 above.

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

    The movement of the transportation expenditures from a separate fund to the general fund make this chart of limited interest.

12. Capital Improvements (4000)

    Refer to note on No. 1 above.

13. Debt Services (5000)

    This fund pays for the principal and interest payments on the bonds used to build the middle school, Piper Elementary School East and the latest addition to the high school. These bonds are scheduled to be retired in September of 2012.

14. Miscellaneous Information Unencumbered Cash Balance by Fund

    It should be noted that there is a decline in unencumbered cash balances from last year. The decline is even more than is shown here because of the three tax distributions and their effect on the capital outlay fund and the bond and interest fund. The actual ending total for this year would be in the neighborhood of $1,800,000 were it not for this one time occurrence.

15. Reserve Funds Unencumbered Cash Balance

    We have none.

16. Other Information - FTE

    As Piper has all-day kindergarten, there are two different FTE's

17. Miscellaneous Information Mill Rates by Fund

    It should be noted that the fluctuation in mill levies over the last three years is due to the third tax distribution noted above as an influence on other areas. It is not due to individual district action.

18. Other Information – Assessed Valuation and Bonded Indebtedness

    Comment concerning the relationship of assessed valuation and the mill levy is appropriate here. It is generally believed that as the assessed valuation goes up, the mill levy required for a particular fund will go down. In the case of the four levy funds at Piper, this is not true.

The general fund levy of 20 mills is set by the legislature and is not sensitive to assessed valuation. The four-mill capital outlay levy was set by resolution and does not fluctuate with assessed valuation. The bond and interest levy is sensitive to assessed valuation, but there is also a state aid component that goes down as assessed valuation per pupil goes up, offsetting the effect of the increase in assessed valuation. This is also true of the supplemental general fund. Therefore, an increase in assessed valuation is good news for the state of Kansas, but not necessarily for the taxpayer of Piper USD 203.

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_and_publications/reports.html

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

Kansas Building Report Card
http://online.ksde.org/rcard

- 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)

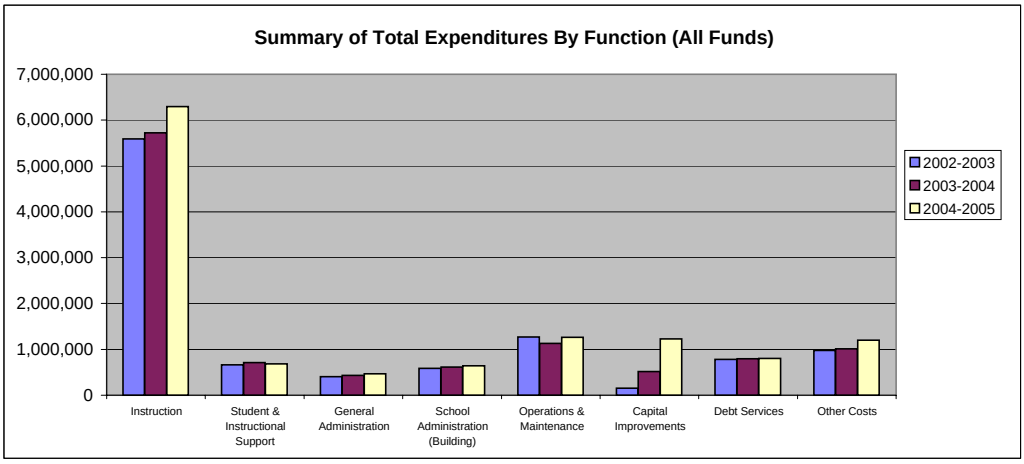
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	5,592,158	54%	5,723,737	52%	2%	6,292,304	50%	10%
Student & Instructional Support	660,135	6%	715,229	7%	8%	687,326	5%	-4%
General Administration	402,837	4%	436,068	4%	8%	467,717	4%	7%
School Administration (Building)	588,049	6%	616,984	6%	5%	644,257	5%	4%
Operations & Maintenance	1,270,679	12%	1,128,779	10%	-11%	1,263,459	10%	12%
Capital Improvements	154,196	1%	518,810	5%	236%	1,224,884	10%	136%
Debt Services	782,525	8%	792,222	7%	1%	802,225	6%	1%
Other Costs	974,067	9%	1,009,996	9%	4%	1,197,911	10%	19%
Total Expenditures	10,424,646	100%	10,941,825	100%	5%	12,580,083	100%	15%
Amount per Pupil	$7,970		$8,166		2%	$9,236		13%

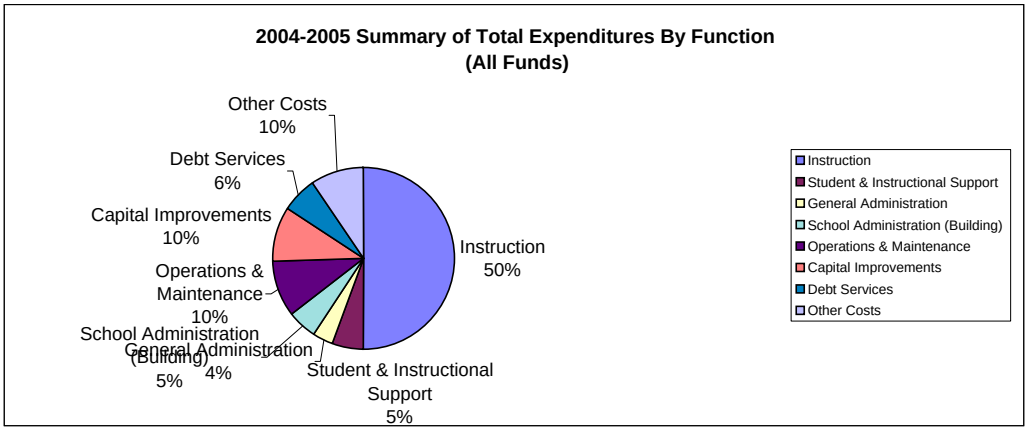
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, 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, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

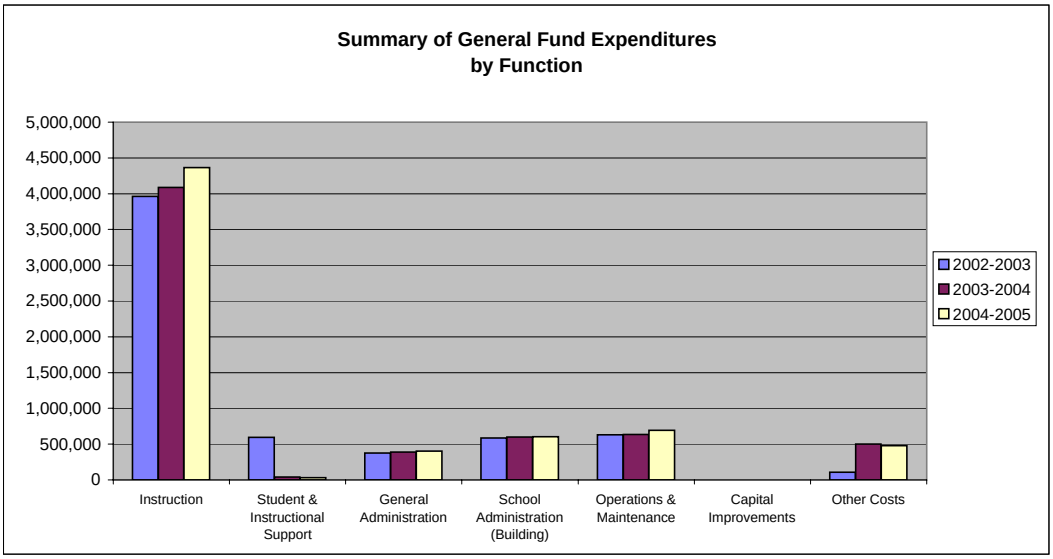


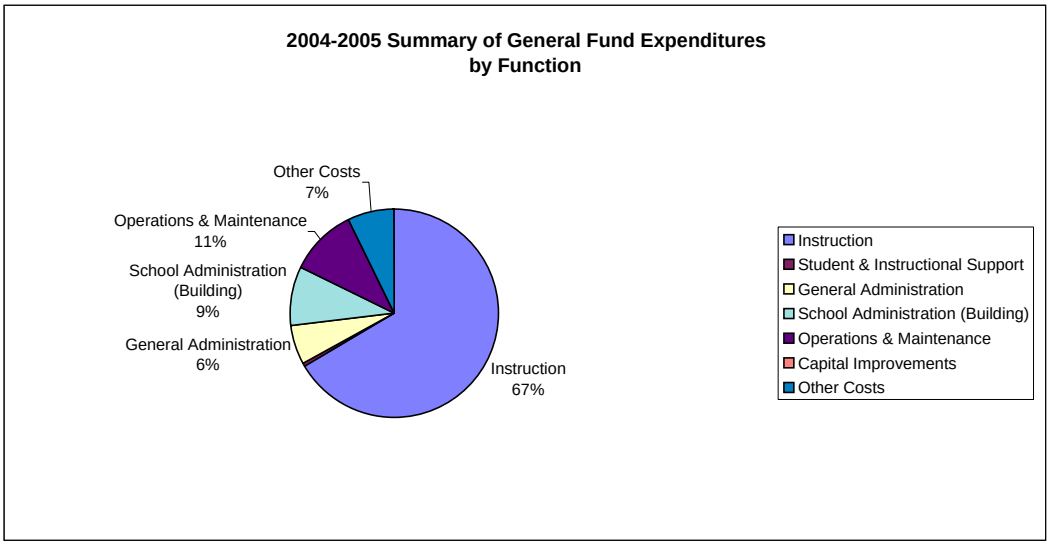


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	3,964,586	63%	4,087,540	65%	3%	4,366,025	66%	7%
Student & Instructional Support	596,361	10%	38,885	1%	-93%	32,827	0%	-16%
General Administration	374,607	6%	390,731	6%	4%	402,221	6%	3%
School Administration (Building)	585,207	9%	599,161	10%	2%	603,705	9%	1%
Operations & Maintenance	632,092	10%	636,936	10%	1%	691,695	11%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	107,091	2%	499,980	8%	367%	480,533	7%	-4%
Total Expenditures	6,259,944	100%	6,253,233	100%	0%	6,577,006	100%	5%
Amount per Pupil	$4,786		$4,667		-2%	$4,829		3%

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

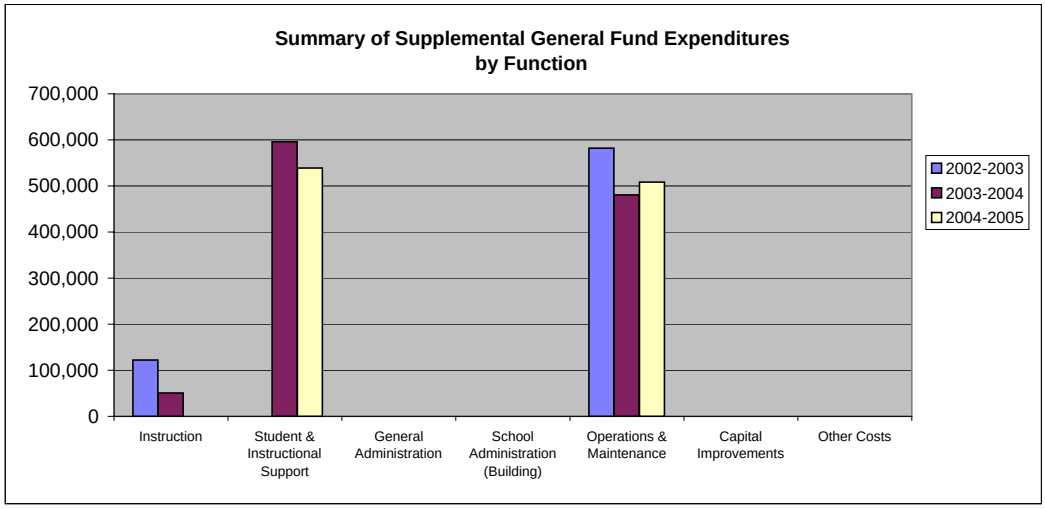


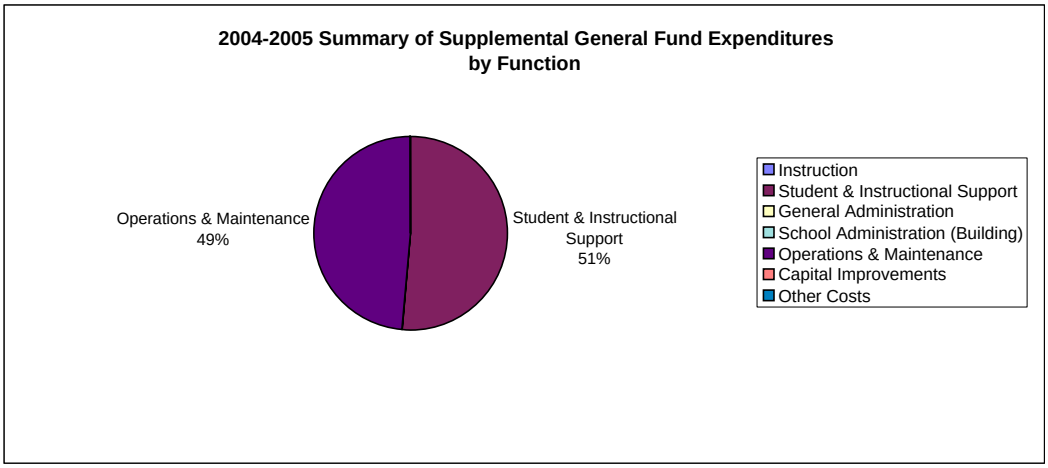


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	121,954	17%	50,350	4%	-59%	0	0%	-100%
Student & Instructional Support	0	0%	595,690	53%	0%	538,586	51%	-10%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	582,258	83%	480,633	43%	-17%	508,559	49%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	704,212	100%	1,126,673	100%	60%	1,047,145	100%	-7%
Amount per Pupil	$538		$841		56%	$769		-9%

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



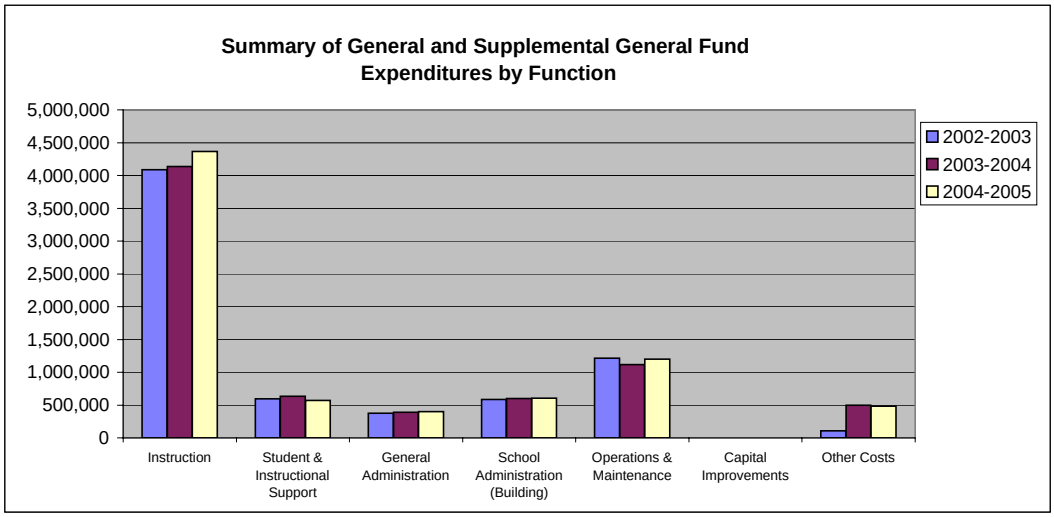


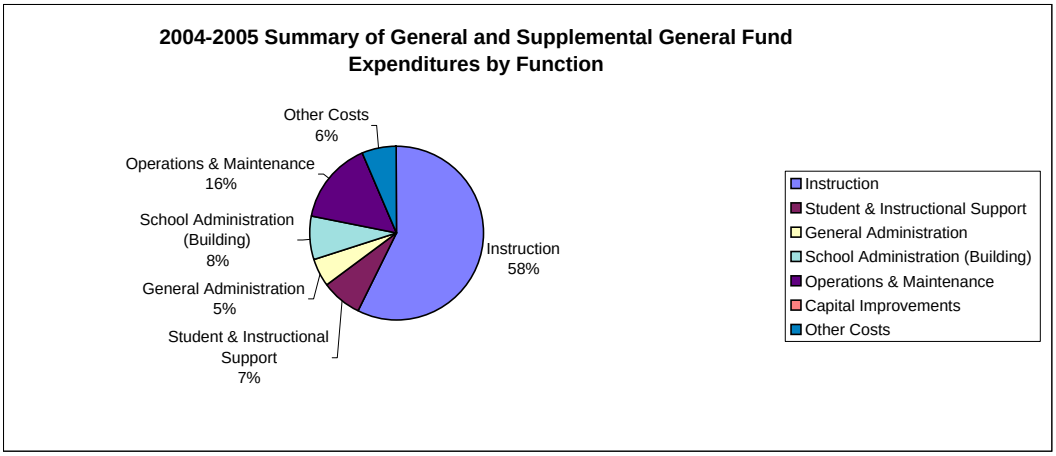
USD# 203

Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	4,086,540	59%	4,137,890	56%	1%	4,366,025	57%	6%
Student & Instructional Support	596,361	9%	634,575	9%	6%	571,413	7%	-10%
General Administration	374,607	5%	390,731	5%	4%	402,221	5%	3%
School Administration (Building)	585,207	8%	599,161	8%	2%	603,705	8%	1%
Operations & Maintenance	1,214,350	17%	1,117,569	15%	-8%	1,200,254	16%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	107,091	2%	499,980	7%	367%	480,533	6%	-4%
Total Expenditures	6,964,156	100%	7,379,906	100%	6%	7,624,151	100%	3%
Amount per Pupil	$5,324		$5,507		3%	$5,598		2%

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.

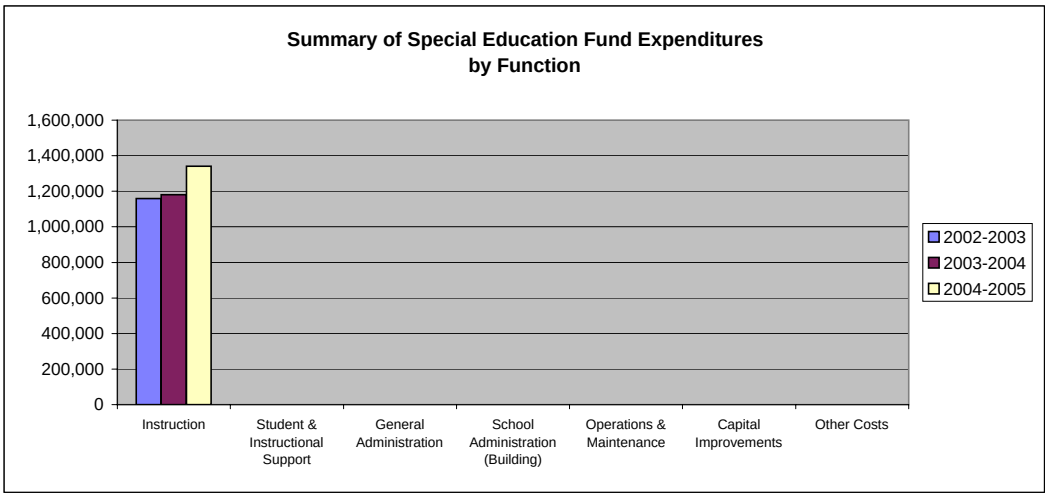


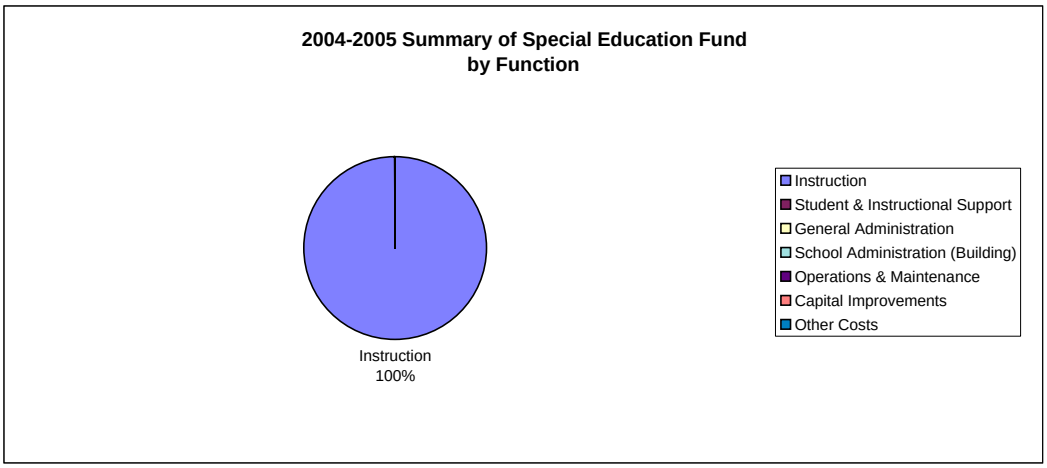


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,159,796	100%	1,180,169	100%	2%	1,340,251	100%	14%
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	70	0%	248	0%	254%	0	0%	-100%
Total Expenditures	1,159,866	100%	1,180,417	100%	2%	1,340,251	100%	14%
Amount per Pupil	$887		$881		-1%	$984		12%

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.)

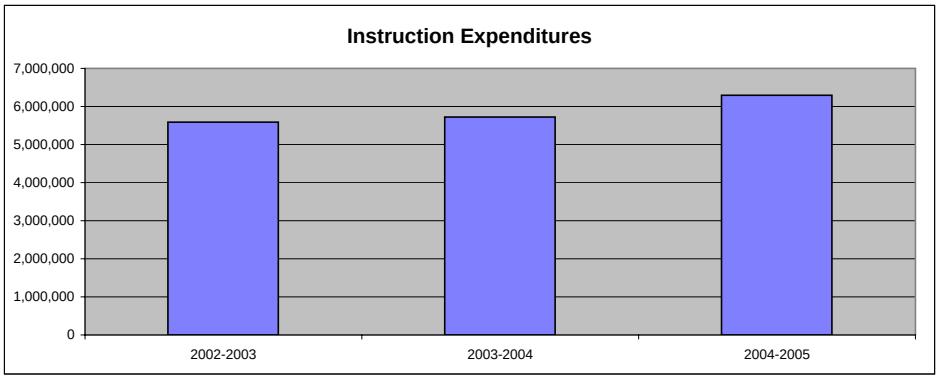


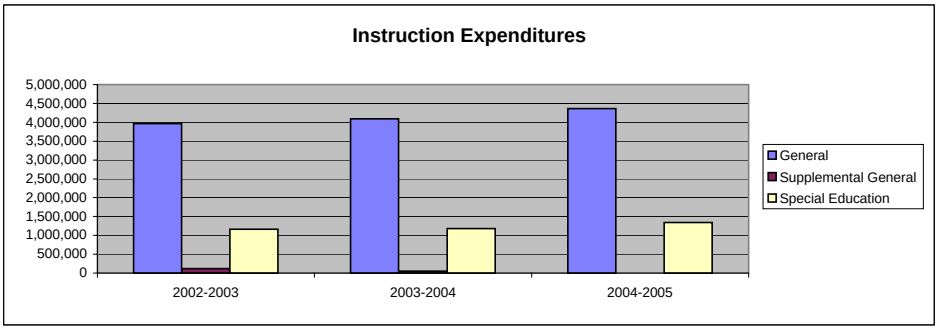


USD# 203

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	3,964,586		4,087,540	3%		4,366,025	7%
Federal Funds	74,649		89,671	20%		71,585	-20%
Supplemental General	121,954		50,350	-59%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	78,079		78,922	1%		50,000	-37%
Driver Education	12,480		12,374	-1%		22,746	84%
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	5,004		0	-100%		27,859	0%
Special Education	1,159,796		1,180,169	2%		1,340,251	14%
Technology Education	0						
Transportation	0						
Vocational Education	128,831		196,698	53%		225,000	14%
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%			
KPERS Spec. Ret. Contribution						184,838	
Contingency Reserve	0		25,391	0%			
Text Book & Student Material	42,988		0	-100%			
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	5,588,367		5,721,115	2%		6,288,304	10%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	4,272		4,269	0%		4,617	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	3,791		2,622	-31%		4,000	53%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	5,592,158		5,723,737	2%		6,292,304	10%





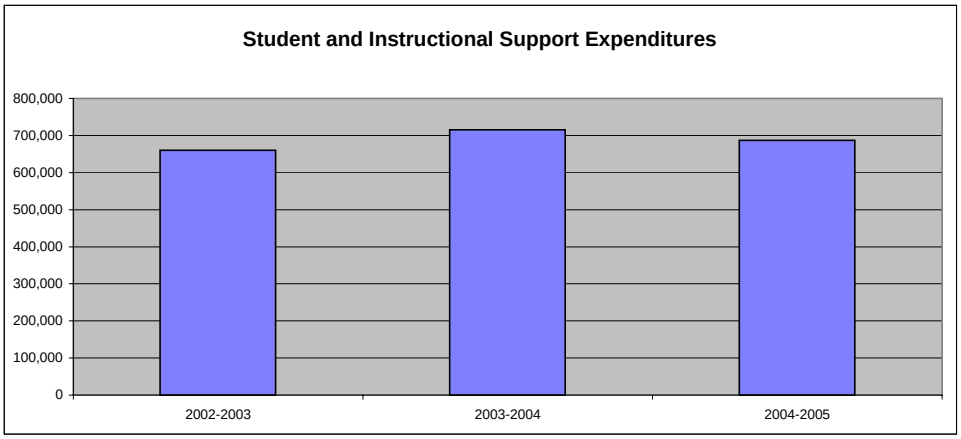
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	596,361		38,885	-93%		32,827	-16%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		595,690	0%		538,586	-10%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,497		148	-96%		0	-100%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	47,125		66,186	40%		57,177	-14%
Parent Education Program	13,152		14,320	9%		29,907	109%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	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%			
KPERS Spec. Ret. Contribution						28,829	
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	660,135		715,229	8%		687,326	-4%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	505		534	6%		505	-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	660,135		715,229	8%		687,326	-4%
Amount per Pupil	$519		$560	8%		$529	-6%



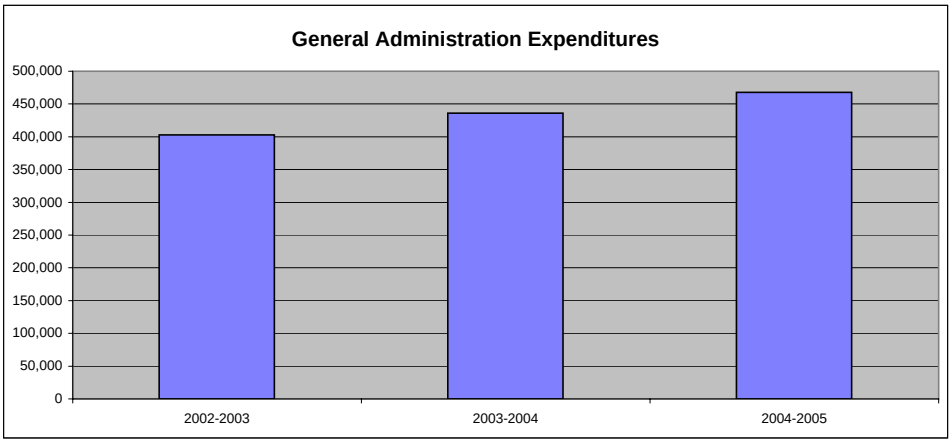
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	374,607		390,731	4%		402,221	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	15,477		45,052	191%		30,000	-33%
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						
Transportation	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%			
KPERS Spec. Ret. Contribution						13,196	
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	390,084		435,783	12%		445,417	2%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	298		325	9%		327	1%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	12,753		285	0%		22,300	7725%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	402,837		436,068	8%		467,717	7%



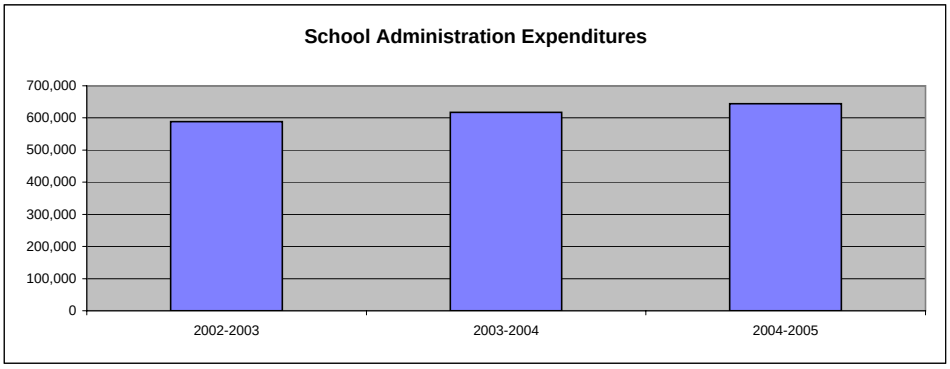
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	585,207		599,161	2%		603,705	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,842		17,823	527%		15,000	-16%
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						
Transportation	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%			
KPERS Spec. Ret. Contribution						25,552	
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	588,049		616,984	5%		644,257	4%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	450		460	2%		473	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	588,049		616,984	5%		644,257	4%



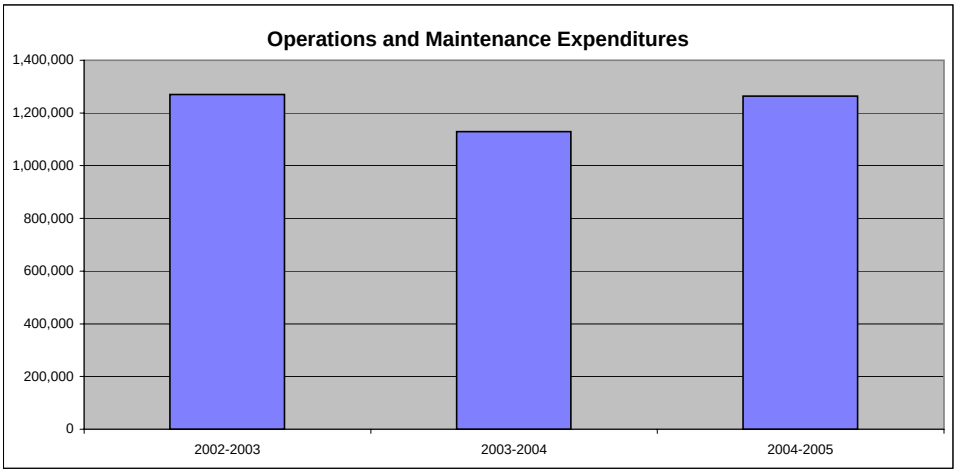
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	632,092		636,936	1%		691,695	9%
Federal Funds	0		0	0%		0	0%
Supplemental General	582,258		480,633	-17%		508,559	6%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	23,747		4,609	-81%		20,000	334%
Driver Training	8,060		6,601	-18%		16,000	142%
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						
Transportation	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%			
KPERS Spec. Ret. Contribution						27,205	
Contingency Reserve	24,522		0	-100%			
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	1,270,679		1,128,779	-11%		1,263,459	12%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	971		842	-13%		928	10%
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	1,270,679		1,128,779	-11%		1,263,459	12%



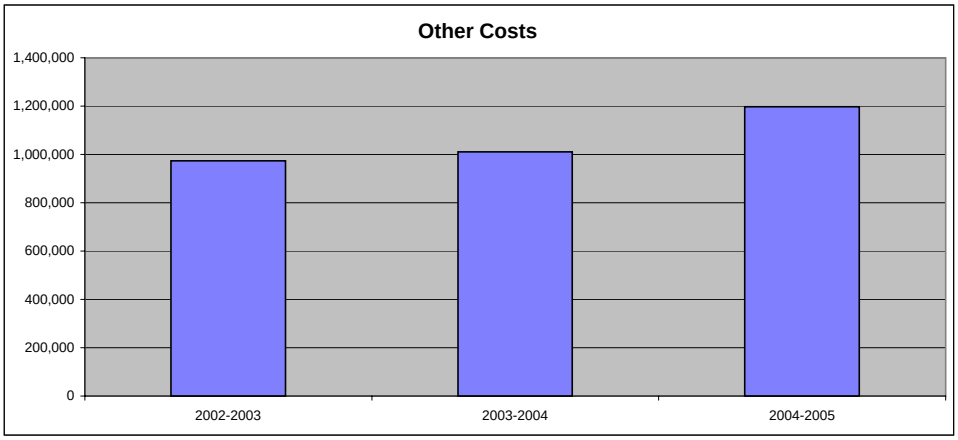
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	107,091		499,980	367%		480,533	-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%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	466,689		509,768	9%		706,966	39%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	70		248	254%		0	-100%
Technology Education	0						
Transportation	400,217						
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%			
KPERS Spec. Ret. Contribution						10,412	
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	974,067		1,009,996	4%		1,197,911	19%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	745		754	1%		880	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	974,067		1,009,996	4%		1,197,911	19%



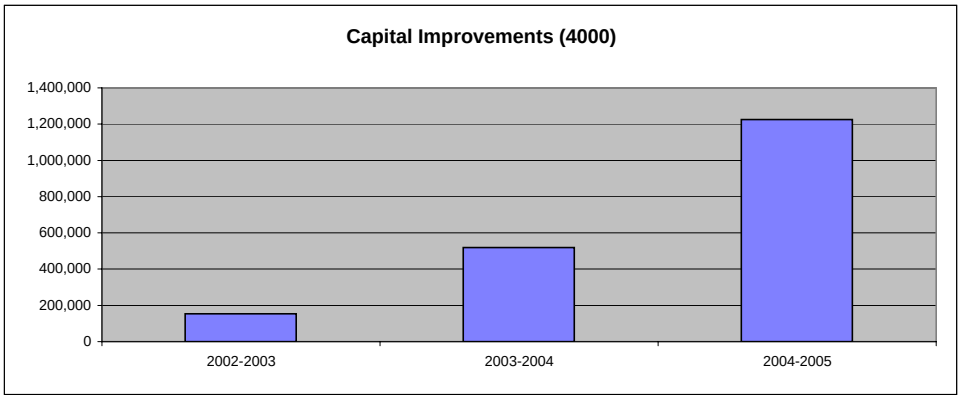
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 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	154,196		518,810	236%		1,224,884	136%
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						
Transportation	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%			
KPERS Spec. Ret. Contribution						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	154,196		518,810	236%		1,224,884	136%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	118		387	228%		899	132%
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	154,196		518,810	236%		1,224,884	136%



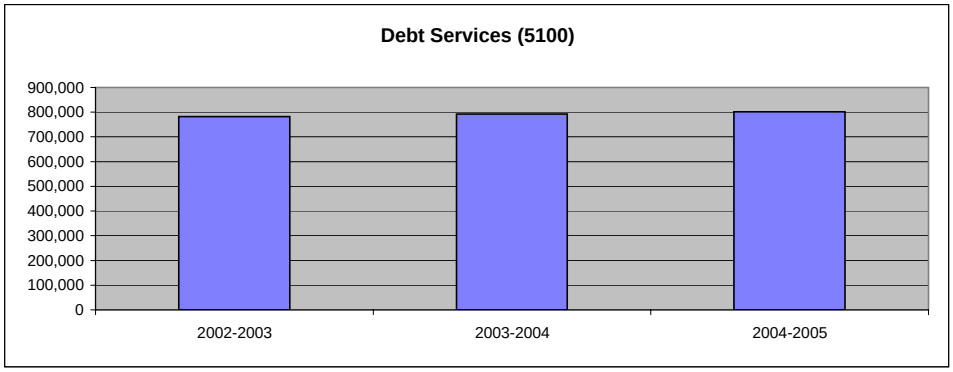
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 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						
Transportation	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%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	782,525		792,222	1%		802,225	1%
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	782,525		792,222	1%		802,225	1%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	598		591	-1%		589	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	782,525		792,222	1%		802,225	1%



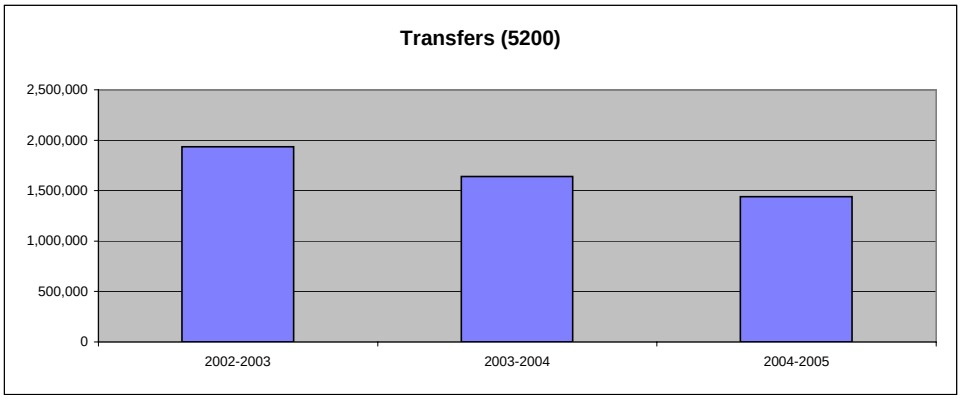
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	866,034		970,668	12%		675,777	-30%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,070,354		669,139	-37%		766,051	14%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	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						
Transportation	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%			
KPERS Spec. Ret. Contribution						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	1,936,388		1,639,807	-15%		1,441,828	-12%
Enrollment (FTE)*	1,308.0		1,340.0	2%		1,362.0	2%
Amount per Pupil	1,480		1,224	-17%		1,059	-13%
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	1,936,388		1,639,807	-15%		1,441,828	-12%



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

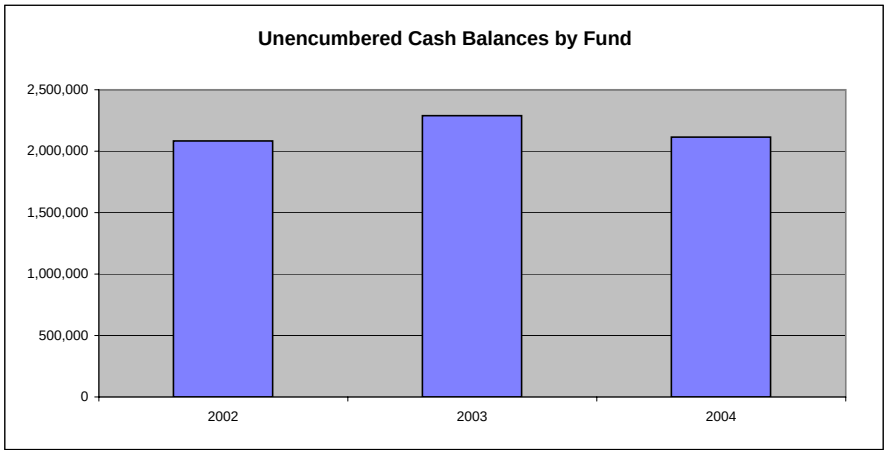
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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# 203

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	0	0
Federal Funds	0	13,146	3,735
Supplemental General	48,380	56,594	61,606
Bilingual Education	0	0	0
Capital Outlay	799,982	927,495	950,230
Driver Training	5,803	4,879	11,186
Extraordinary School Program	0	0	0
Food Service	85,258	87,744	103,728
Professional Development	41,022	68,800	32,177
Parent Education Program	14,879	15,027	15,307
Summer School	29,163	25,159	27,859
Special Education	215,001	215,000	163,423
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	448	6,888	6,888
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	257,555	283,930	
Text Book & Student Material	12,204	32,475	
Bond & Interest 1	557,798	530,830	717,390
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,067,493	2,267,967	2,093,529
Enrollment (FTE)*	1,308.0	1,340.0	1,362.0
Amount per Pupil	1,581	1,693	1,537
Adult Education	0	0	0
Adult Supplemental Education	16,391	20,190	20,300
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	2,083,884	2,288,157	2,113,829



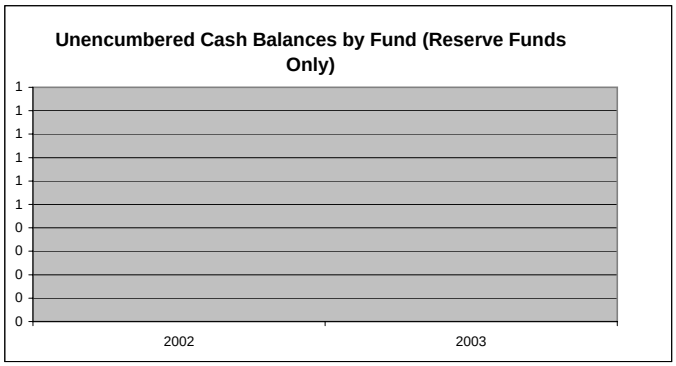
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

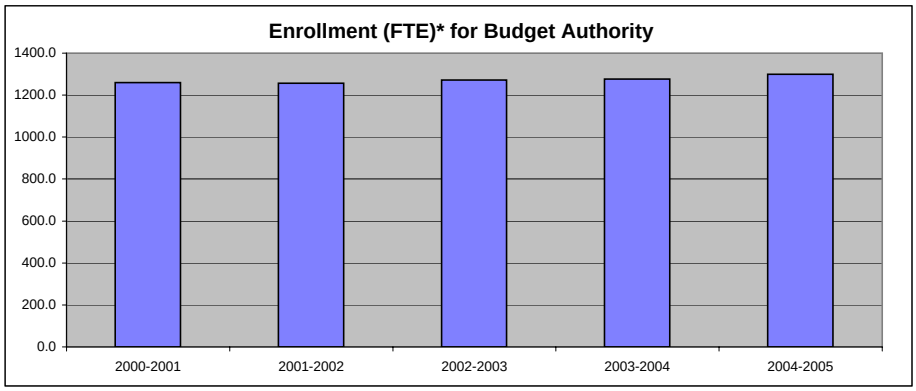


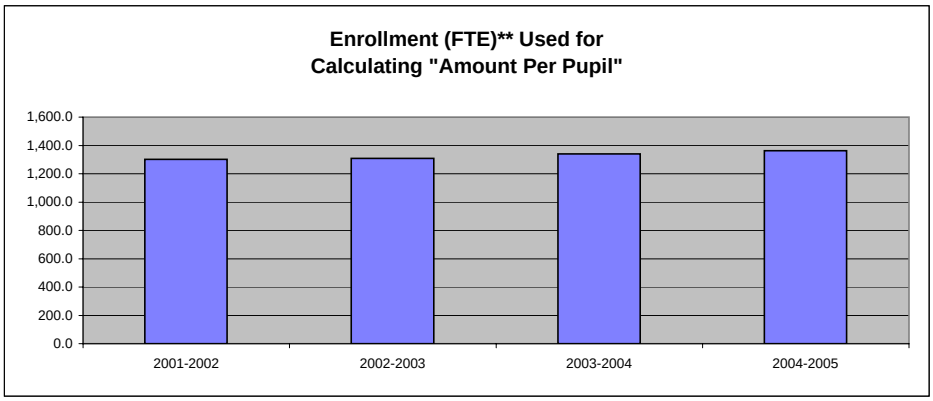
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

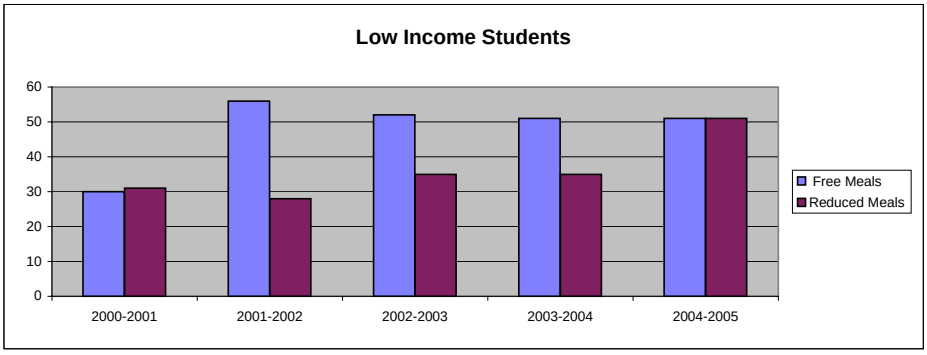
USD# 203

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	1,259.6	1,256.0	0%	1,272.5	1%	1,277.0	0%	1,300.0	2%
Enrollment (FTE)**	**N/A**	1,302.0		1,308.0	0%	1,340.0	2%	1,362.0	2%
Number of Students - Free Meals	30	56	87%	52	-7%	51	-2%	51	0%
Number of Students - Reduced Meals	31	28	-10%	35	25%	35	0%	51	46%





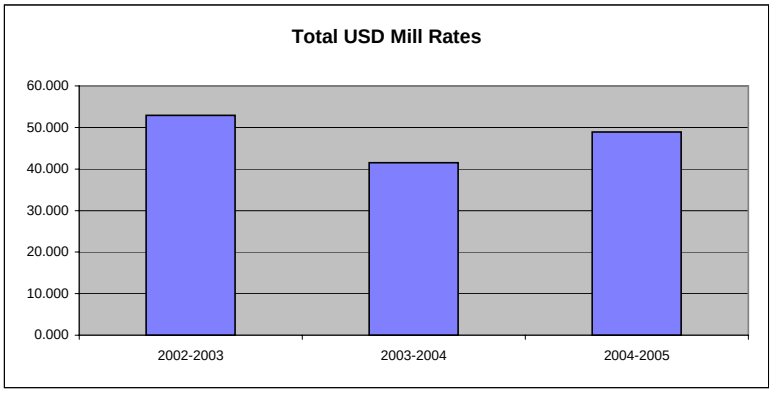


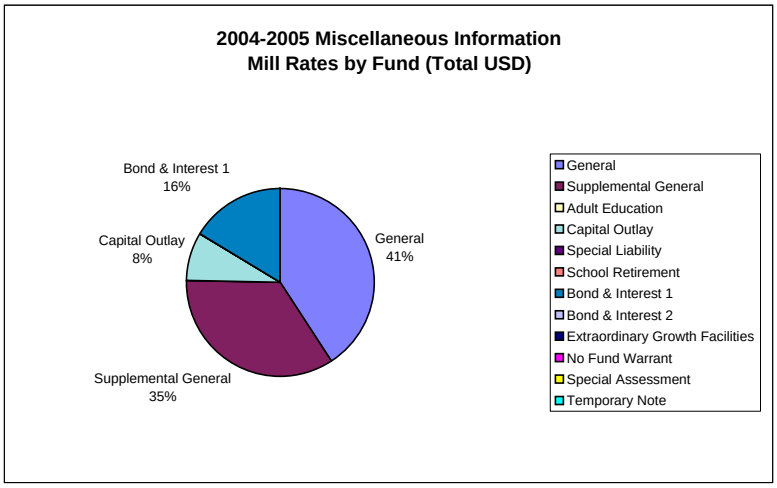
*FTE for state aid and budget authority purposes for general fund.

** 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.

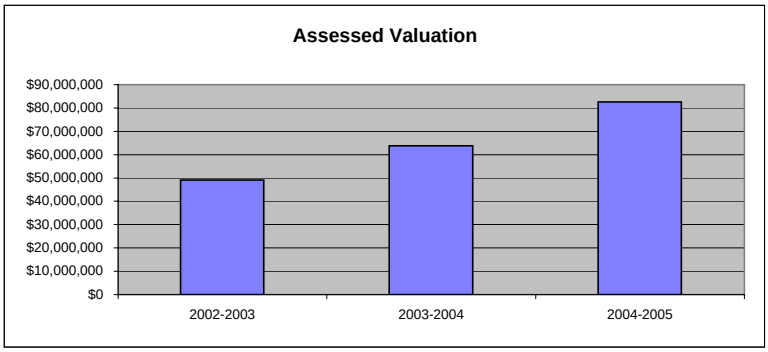
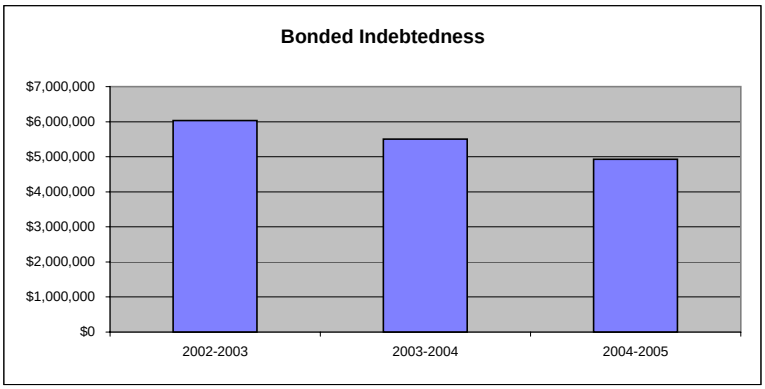
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	20.399	8.764	16.904
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	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	8.549	8.741	8.042
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	**52.948**	**41.505**	**48.946**
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# 203

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$49,137,938	$63,763,390	$82,602,687
Bonded Indebtedness	$6,035,000	$5,500,000	$4,930,000