Budget Profile
2003-2004

USD #354 Claflin

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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 #: 354

Introduction

USD 354 is a small 2A district in Barton County. It is experiencing declining enrollment as are many districts across the state. To maintain a comprehensive curriculum in two NCA accredited schools, a K-6 elementary school and a 7-12 secondary facility, a professional staff of 28 teachers and 3 administrators provide services for the district.

Board Members

Bert Besthorn, President, 1928 NE 130 Ave., Claflin, KS 67525, (620) 587-3973
Gerry Schartz, Vice-President, Box 471, Claflin, KS 67525, (620) 587-3374
David Hickel, 607 7th St., Claflin, KS 67525, (620) 587-2357
Todd Liebl, 999 NE 120 Ave., Claflin, KS 67525, (620) 587-2382
Kathy Krier, 1043 NE 80 Rd., Claflin, KS 67525, (620) 587-3810
Jim Vance, 1494 NE 120 Ave., Claflin, KS 67525, (620) 587-3324
Joe Zink, 850 NE 150 Ave., Claflin, KS 67525, (620) 587-3867
Darlene Lank, Treasurer, 1428 NE 140 Ave., Claflin, KS 67525, (620) 587-3811

Key Staff

Superintendent: Darrell W. Genereux
Associate or Assistant Superintendents: None
Business Office Staff: Diane Ney, Clerk of the Board
Jane Oeser, Elementary School Principal
Danielle Poland, Jr-Sr High School Principal

Curriculum & Instruction Staff:
Susan Barker - Jr-Sr HS Math/Soc.Studies
Gary Bittner – Physical Education/7th Grade English
Lisa Crites – Business Ed/ Publications
Steve Dixon - Art
Shannon Grimes – Social Studies
Janice Grubb – 3rd Grade
Dorian Hickel – K-12 Librarian
Jane Hoff – HS English/Computers
Toby Holmes – K-12 Guidance Counselor
Kyle Jeffrey – At-Risk Coordinator/7th Grade Science
Dave Kempke – HS Science
Denise Kempke – 1st Grade
Joan Klug – JH Math/Computers
Stan Miller – Industrial Arts
Kara Potter – 5th Grade
Connie Potts – Title I
Jim Ryan – Vo-Ag/ Technology
Lisa Ryan – 6th Grade
Carol Schepmann – Music/Band
Shae Sheehy – 2nd Grade
Nadine Smith – HS Language Arts
Lois Steiner – 4th Grade
Rita Stephens – HS Math
Pat Stiles – HS Science
Joyce Temanson – Kindergarten
Richard Thompson – JH Science/Math/PE

Susan Weber – 6th Grade
Connie Weiser – K-12 Vocal/5-12 Band

Other Key Contacts: Patricia Kirmer, Central Office Staff
Nancy Feist, Elementary Office Staff
Debbie Oeser, Jr-Sr HS Staff

The District's Accomplishments and Challenges

Accomplishments:

- 2001-02 Terra Nova Test percentile ranking by grade level:

	READING	MATH
7th Grade	69	73
8th Grade	70	81
9th Grade	66.8	81
10th Grade	71	88
11th Grade	48.7	72.7

- Graduation Rate: 96% (25 of 26)
- NCA Accreditation Elementary School – Fall 2001
- NCA Accreditation Jr-Sr High School – Spring 2002

Challenges:

Decline in enrollment anticipated
Increase in insurance premiums
Utility cost increases
Keeping up with current technology

Supplemental Information for the Following Tables

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

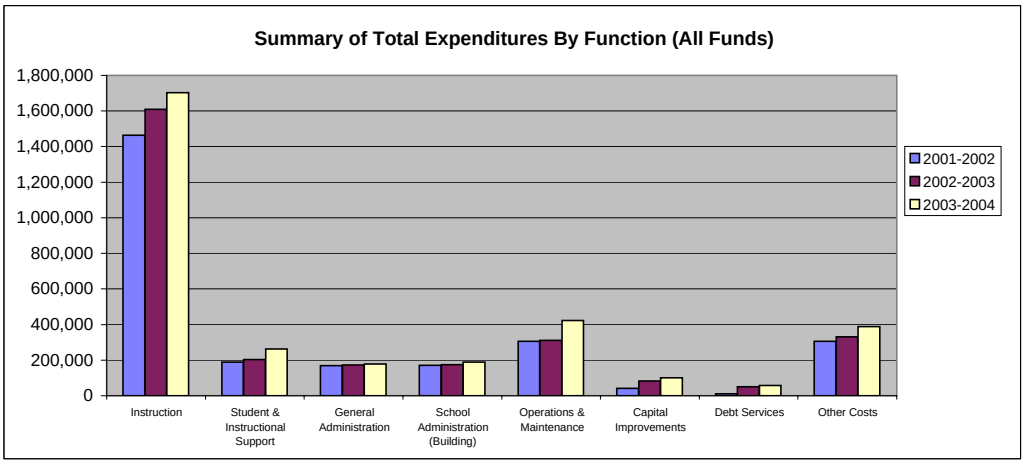
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,463,831	55%	1,609,007	55%	10%	1,703,417	52%	6%
Student & Instructional Support	187,989	7%	202,482	7%	8%	263,156	8%	30%
General Administration	168,784	6%	172,823	6%	2%	178,205	5%	3%
School Administration (Building)	171,031	6%	174,870	6%	2%	189,310	6%	8%
Operations & Maintenance	305,213	11%	310,201	11%	2%	421,827	13%	36%
Capital Improvements	41,624	2%	82,743	3%	99%	101,000	3%	22%
Debt Services	11,608	0%	49,765	2%	329%	57,690	2%	16%
Other Costs	305,964	12%	331,609	11%	8%	389,023	12%	17%
Total Expenditures	2,656,044	100%	2,933,500	100%	10%	3,303,628	100%	13%

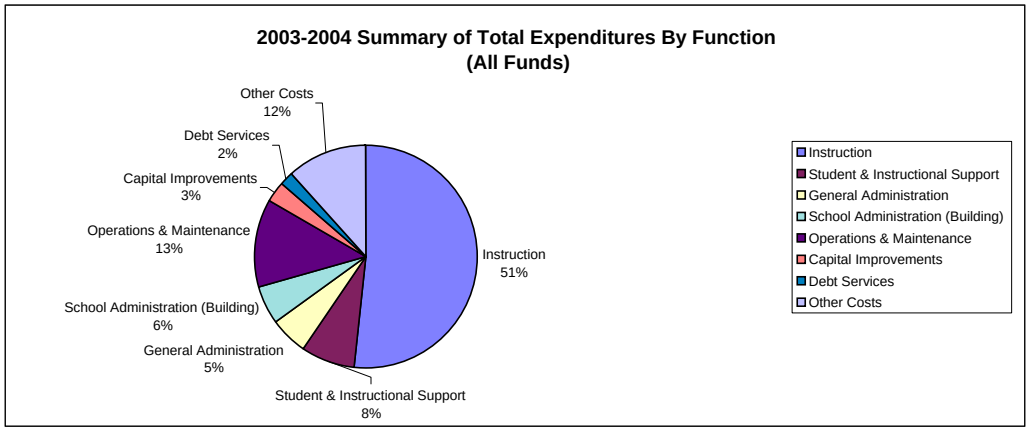
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

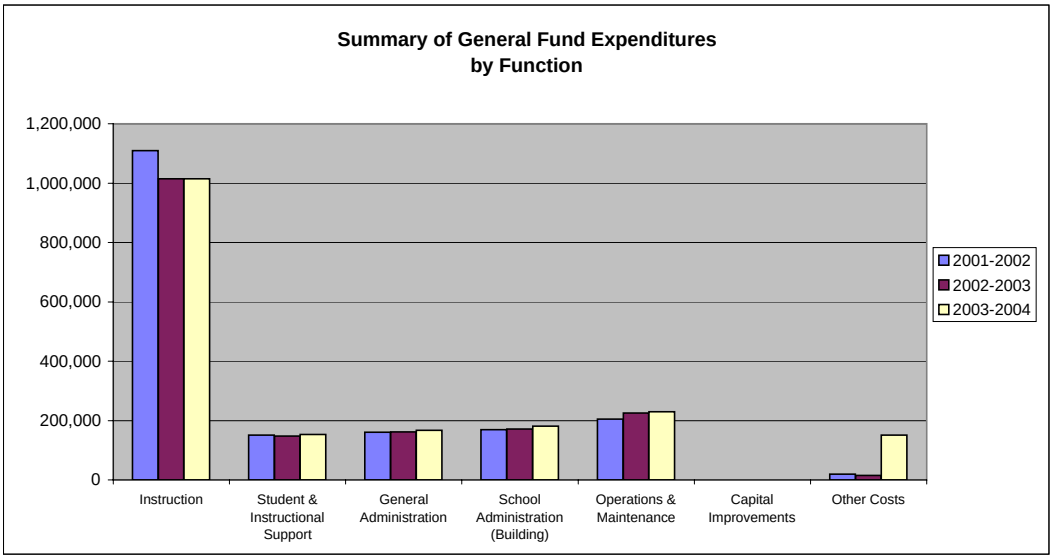


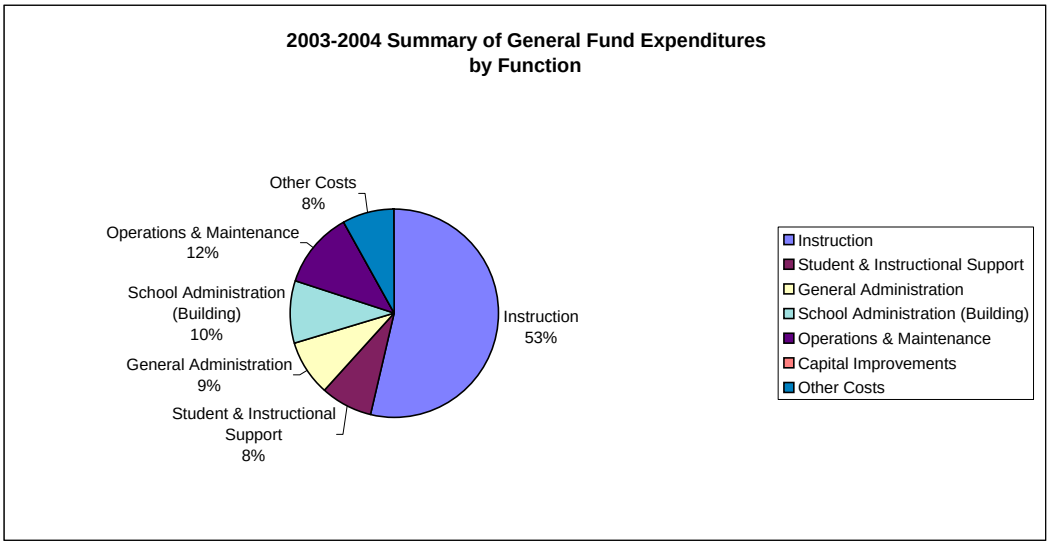


Summary of General Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,109,708	61%	1,014,059	58%	-9%	1,014,612	54%	0%
Student & Instructional Support	151,064	8%	147,340	8%	-2%	152,850	8%	4%
General Administration	160,207	9%	161,689	9%	1%	167,205	9%	3%
School Administration (Building)	168,863	9%	171,023	10%	1%	181,310	10%	6%
Operations & Maintenance	205,139	11%	225,628	13%	10%	229,417	12%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	19,279	1%	14,683	1%	-24%	150,865	8%	927%
Total Expenditures	1,814,260	100%	1,734,422	100%	-4%	1,896,259	100%	9%
Amount per Pupil	$5,455		$5,444		0%	$6,279		15%

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

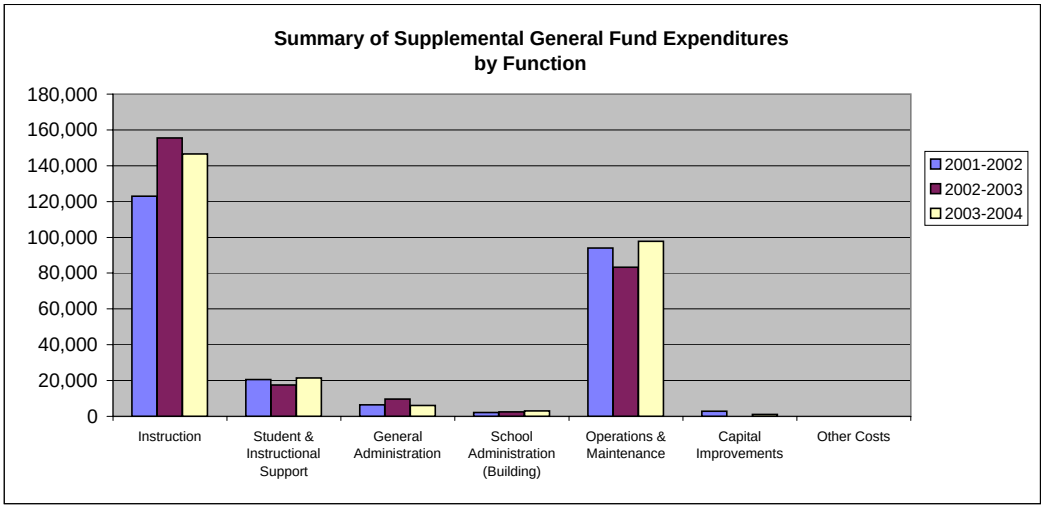


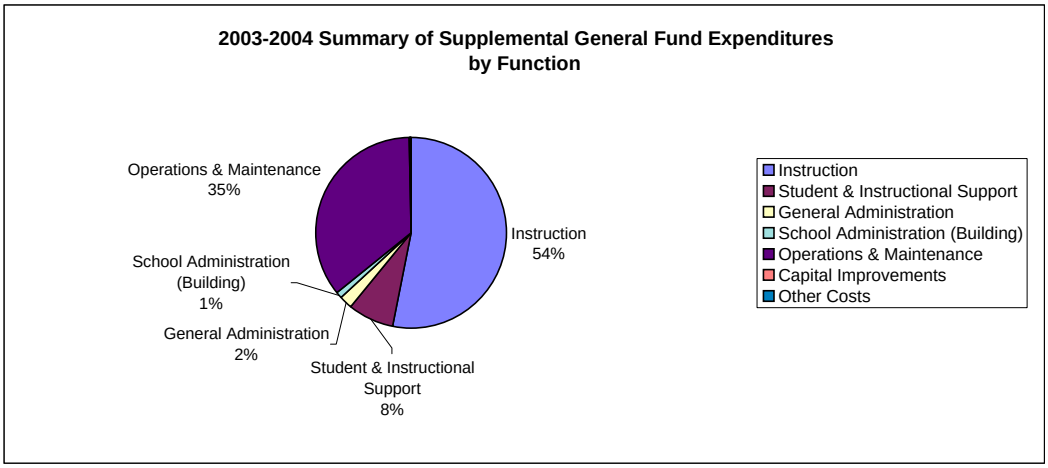


Summary of Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	122,901	49%	155,507	58%	27%	146,515	53%	-6%
Student & Instructional Support	20,639	8%	17,504	7%	-15%	21,500	8%	23%
General Administration	6,437	3%	9,576	4%	49%	6,000	2%	-37%
School Administration (Building)	2,168	1%	2,578	1%	19%	3,000	1%	16%
Operations & Maintenance	93,962	38%	83,211	31%	-11%	97,710	35%	17%
Capital Improvements	2,939	1%	0	0%	-100%	1,000	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	249,046	100%	268,376	100%	8%	275,725	100%	3%
Amount per Pupil	$749		$842		12%	$913		8%

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





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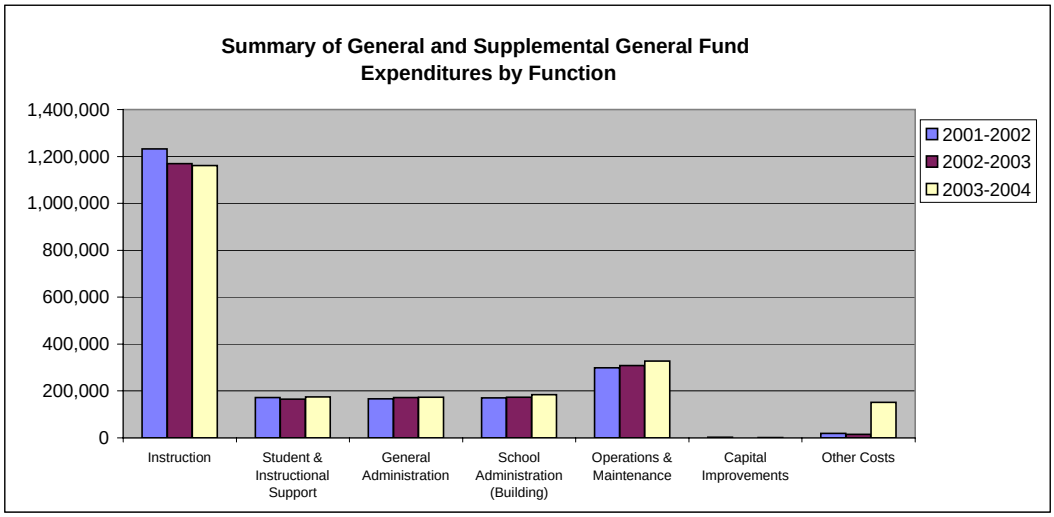
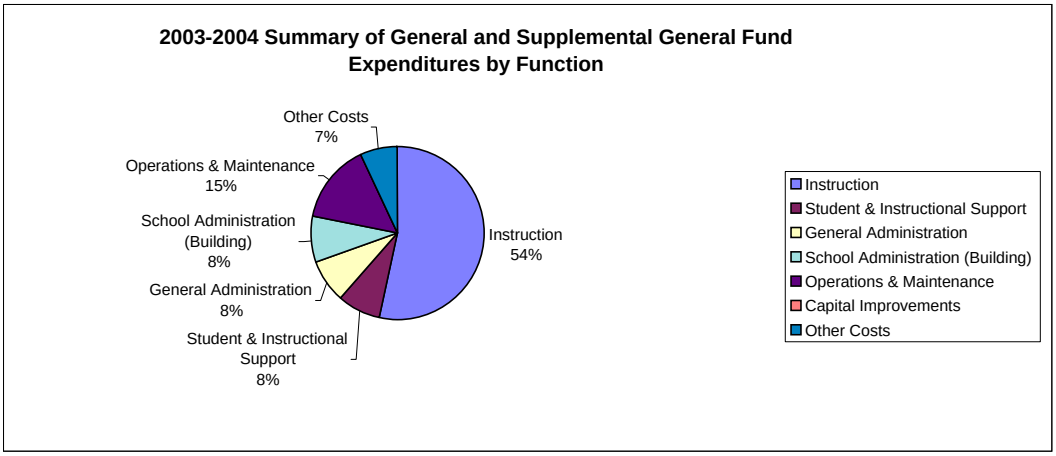
Summary of General and Supplemental General Fund Expenditures by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	1,232,609	60%	1,169,566	58%	-5%	1,161,127	53%	-1%
Student & Instructional Support	171,703	8%	164,844	8%	-4%	174,350	8%	6%
General Administration	166,644	8%	171,265	9%	3%	173,205	8%	1%
School Administration (Building)	171,031	8%	173,601	9%	2%	184,310	8%	6%
Operations & Maintenance	299,101	14%	308,839	15%	3%	327,127	15%	6%
Capital Improvements	2,939	0%	0	0%	-100%	1,000	0%	0%
Other Costs	19,279	1%	14,683	1%	-24%	150,865	7%	927%
Total Expenditures	2,063,306	100%	2,002,798	100%	-3%	2,171,984	100%	8%
Amount per Pupil	$6,204		$6,286		1%	$7,192		14%

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

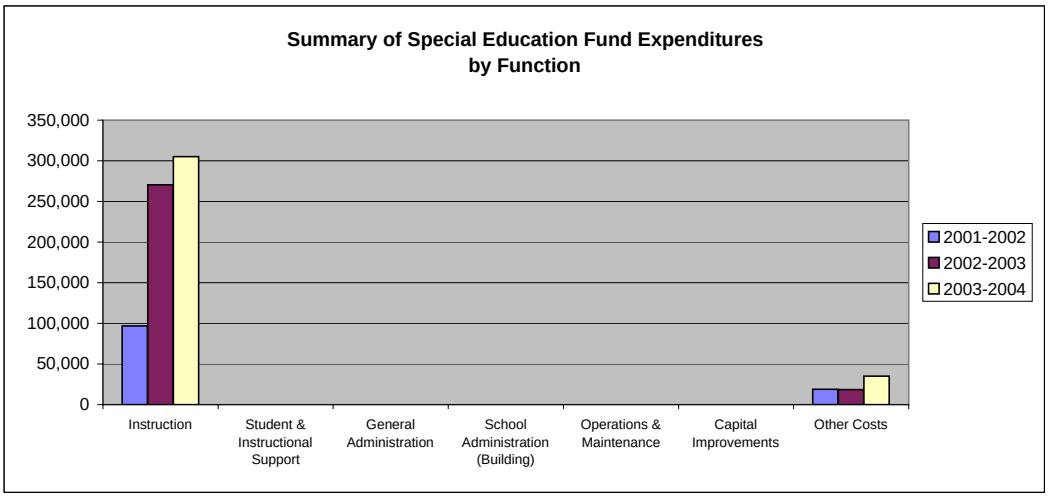


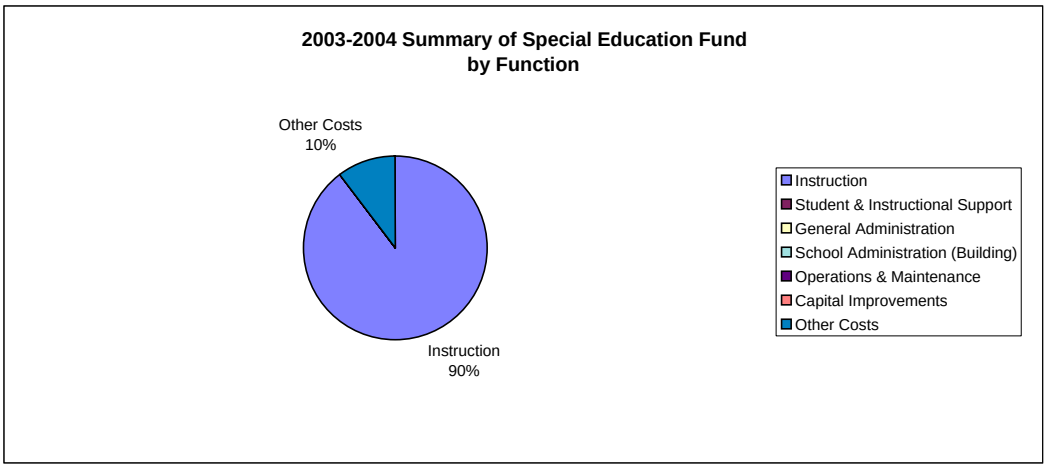


Summary of Special Education Fund by Function

	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	96,685	84%	270,662	94%	180%	305,000	90%	13%
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	18,793	16%	18,691	6%	-1%	35,000	10%	87%
Total Expenditures	115,478	100%	289,353	100%	151%	340,000	100%	18%
Amount per Pupil	$347		$908		162%	$1,126		24%

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





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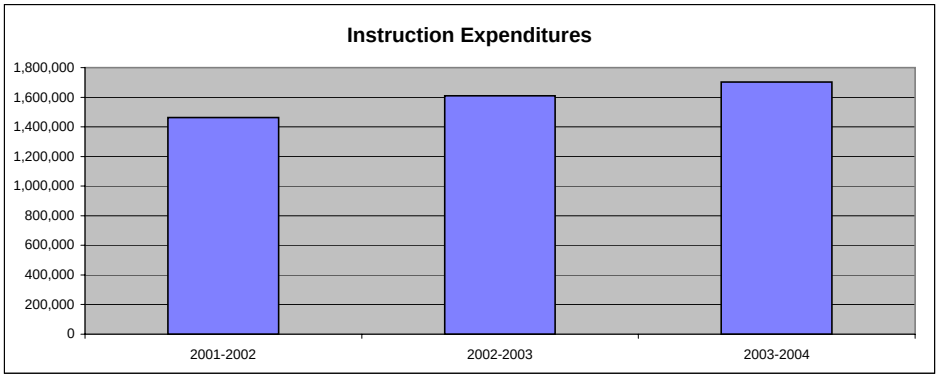
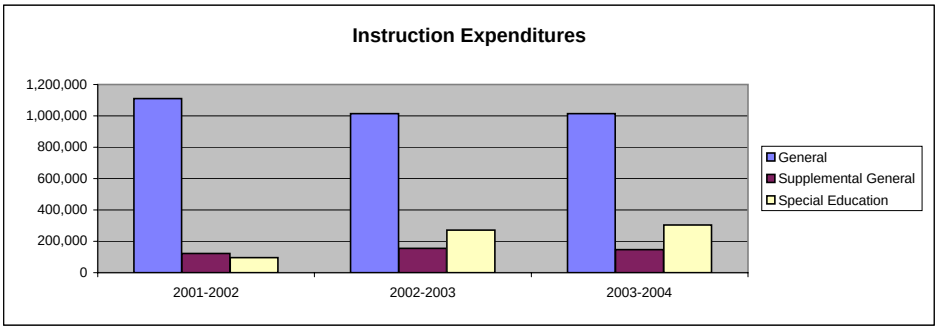
Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	1,109,708	1,014,059	-9%	1,014,612	0%
Federal Funds	56,596	63,565	12%	46,660	-27%
Supplemental General	122,901	155,507	27%	146,515	-6%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	6,474	22,446	247%	84,252	275%
Driver Education	4,350	3,713	-15%	7,878	112%
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	96,685	270,662	180%	305,000	13%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	66,306	78,898	19%	98,500	25%
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	811	157	-81%		
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	1,463,831	1,609,007	10%	1,703,417	6%
Enrollment (FTE)*	332.6	318.6	-4%	302.0	-5%
Amount per Pupil	4,401	5,050	15%	5,640	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	1,463,831	1,609,007	10%	1,703,417	6%





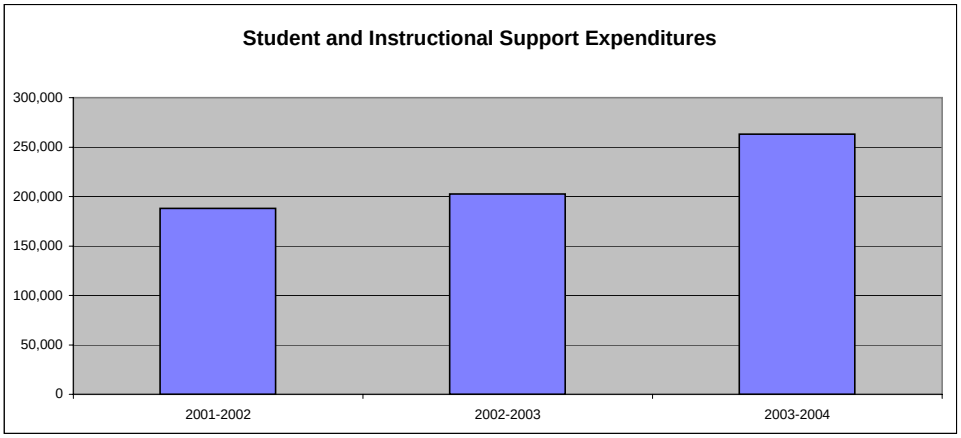
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	151,064		147,340	-2%		152,850	4%
Federal Funds	1,294		16,717	1192%		13,452	-20%
Supplemental General	20,639		17,504	-15%		21,500	23%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,745		1,242	-29%		50,000	3926%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	13,247		19,679	49%		25,354	29%
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	187,989		202,482	8%		263,156	30%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	565		636	12%		871	37%
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	187,989		202,482	8%		263,156	30%
Amount per Pupil	$565		$636	12%		$863	36%



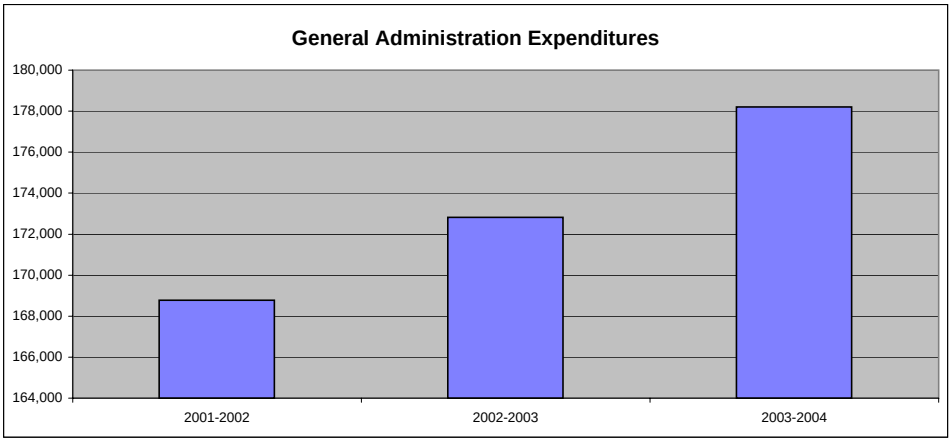
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	160,207		161,689	1%		167,205	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	6,437		9,576	49%		6,000	-37%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,140		1,558	-27%		5,000	221%
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	168,784		172,823	2%		178,205	3%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	507		542	7%		590	9%
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	168,784		172,823	2%		178,205	3%



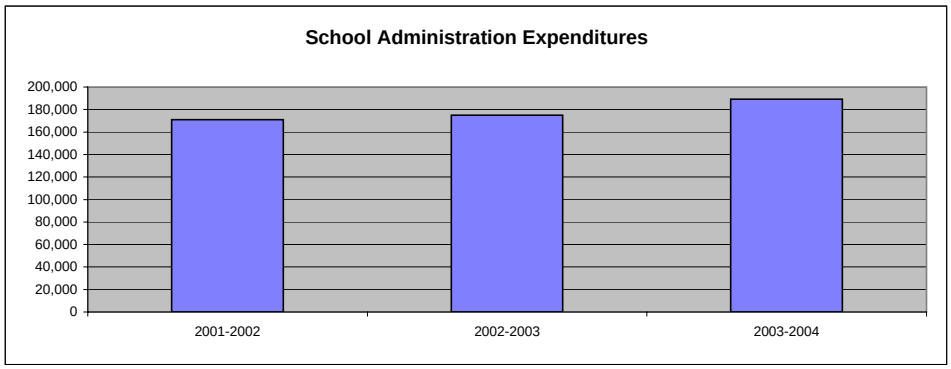
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	168,863		171,023	1%		181,310	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	2,168		2,578	19%		3,000	16%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		1,269	0%		5,000	294%
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	171,031		174,870	2%		189,310	8%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	514		549	7%		627	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	171,031		174,870	2%		189,310	8%



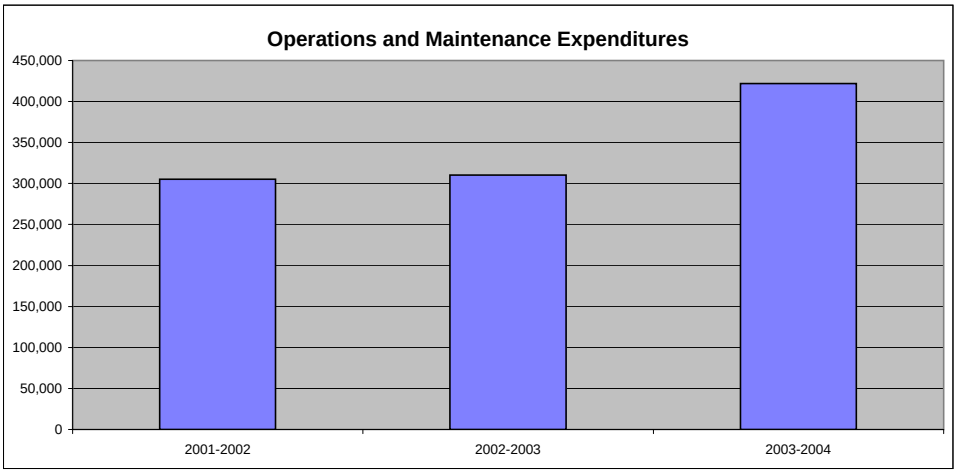
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2001-2002 Actual		2002-2003 Actual	% inc/ dec		2003-2004 Budget	% inc/ dec
General	205,139		225,628	10%		229,417	2%
Federal Funds	0		0	0%		0	0%
Supplemental General	93,962		83,211	-11%		97,710	17%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	3,574		0	-100%		90,000	0%
Driver Training	1,587		1,362	-14%		4,700	245%
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	951		0	-100%			
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	305,213		310,201	2%		421,827	36%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	918		974	6%		1,397	43%
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	305,213		310,201	2%		421,827	36%



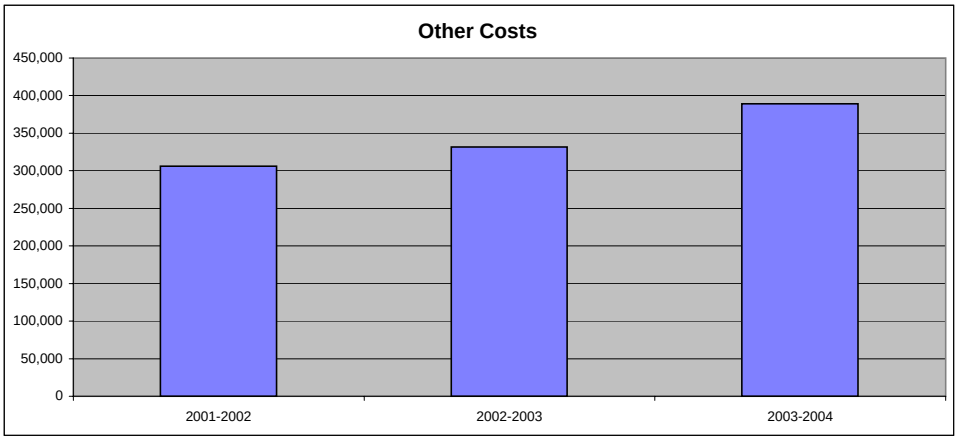
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	19,279		14,683	-24%		150,865	927%
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%		20,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	145,892		138,791	-5%		183,158	32%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	18,793		18,691	-1%		35,000	87%
Technology Education	0		0	0%			
Transportation	122,000		159,444	31%			
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	305,964		331,609	8%		389,023	17%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	920		1,041	13%		1,288	24%
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	305,964		331,609	8%		389,023	17%



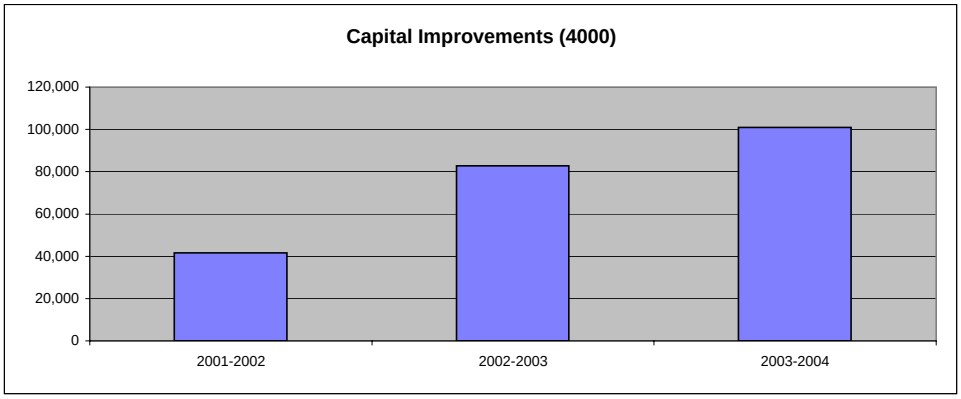
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	2,939		0	-100%		1,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	38,685		82,743	114%		100,000	21%
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	41,624		82,743	99%		101,000	22%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	125		260	108%		334	29%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	41,624		82,743	99%		101,000	22%



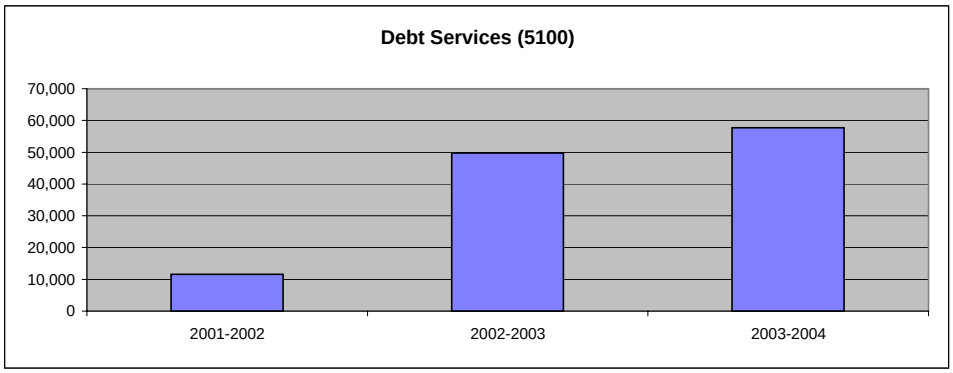
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	11,608		49,765	329%		57,690	16%
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	11,608		49,765	329%		57,690	16%
Enrollment (FTE)*	332.6		318.6	-4%		302.0	-5%
Amount per Pupil	35		156	348%		191	22%
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	11,608		49,765	329%		57,690	16%



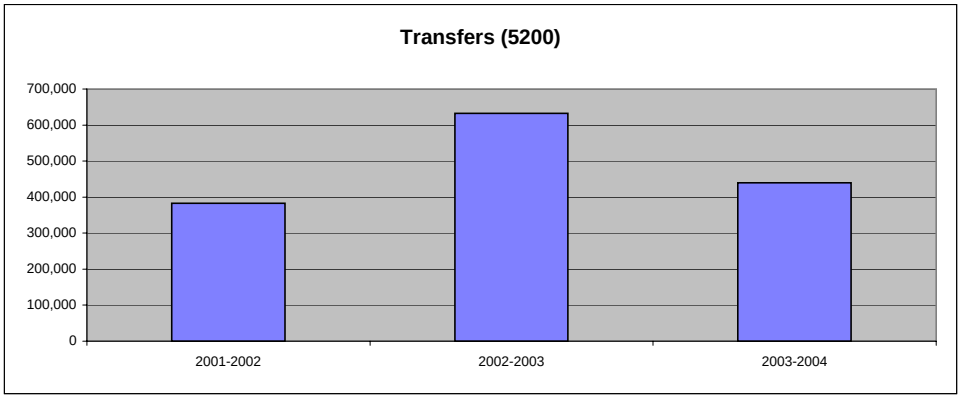
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	372,290	626,644	68%	394,500	-37%
Federal Funds	0	0	0%	0	0%
Supplemental General	10,954	5,641	-49%	45,000	698%
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	383,244	632,285	65%	439,500	-30%
Enrollment (FTE)*	332.6	318.6	-4%	302.0	-5%
Amount per Pupil	1,152	1,985	72%	1,455	-27%
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	383,244	632,285	65%	439,500	-30%



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

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

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

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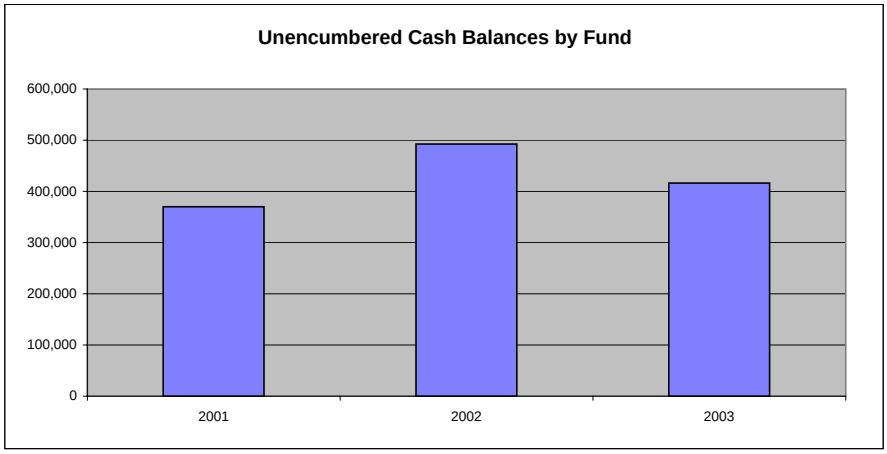
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2001	July 1, 2002	July 1, 2003
General	7	8	0
Federal Funds	0	0	-17,396
Supplemental General	14,367	11,737	0
Bilingual Education	0	0	0
Capital Outlay	267,858	318,674	272,663
Driver Training	6,277	6,455	8,578
Extraordinary School Program	0	0	0
Food Service	29,240	45,862	44,805
Professional Development	4,052	5,607	9,354
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	25,359	33,668	45,000
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	16,272	21,272	
Text Book & Student Material	6,373	16,813	
Bond & Interest 1	0	32,262	53,539
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	369,805	492,358	416,543
Enrollment (FTE)*	332.6	318.6	302.0
Amount per Pupil	1,112	1,545	1,379
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	369,805	492,358	416,543



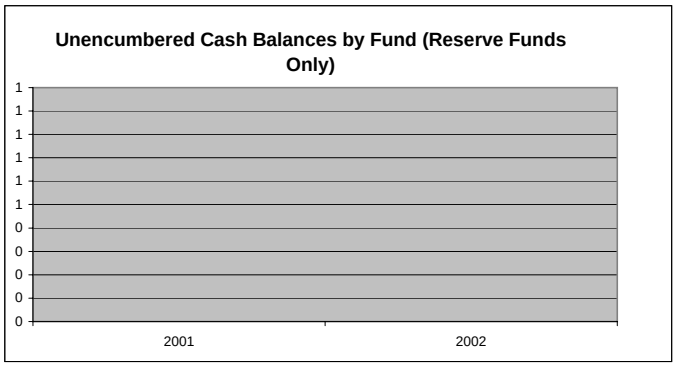
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

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



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

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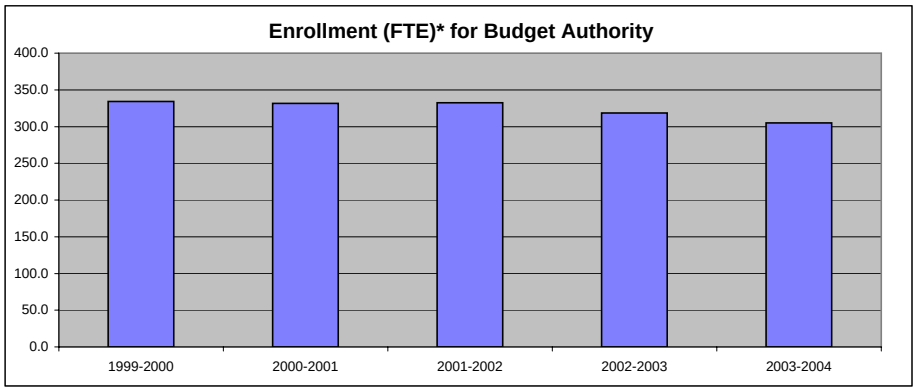
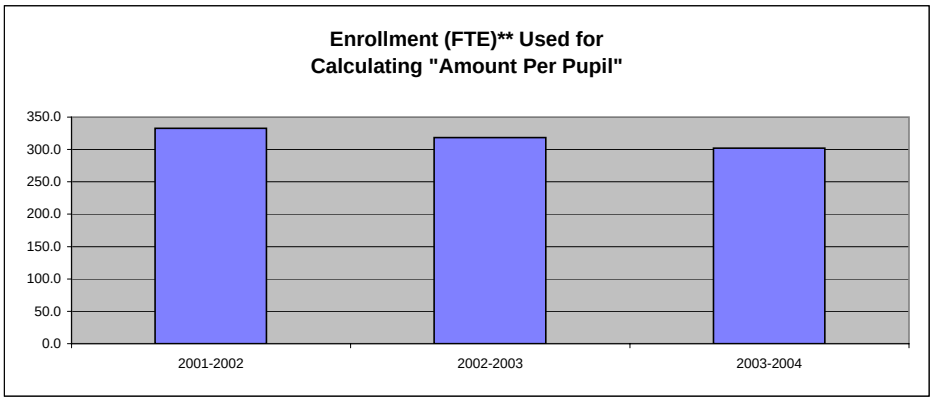
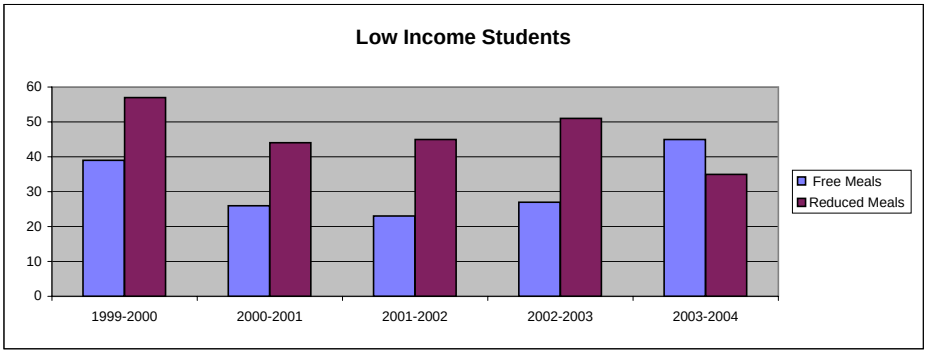
Other Information

	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	334.2	331.7	-1%	332.6	0%	318.6	-4%	305.0	-4%
Enrollment (FTE)**	N/A	N/A		332.6		318.6	-4%	302.0	-5%
Number of Students - Free Meals	39	26	-33%	23	-12%	27	17%	45	67%
Number of Students - Reduced Meals	57	44	-23%	45	2%	51	13%	35	-31%





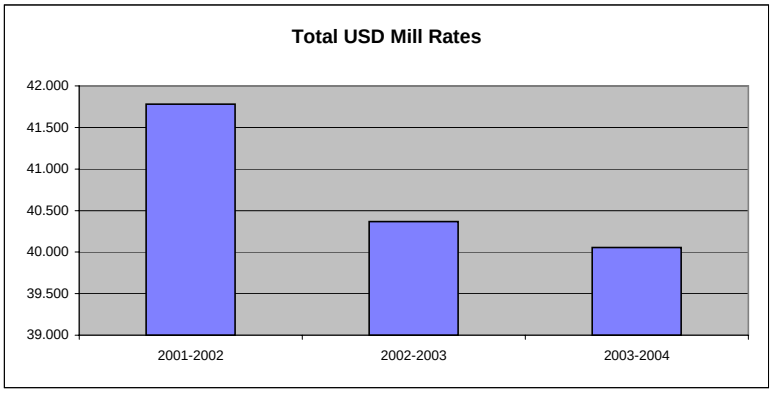


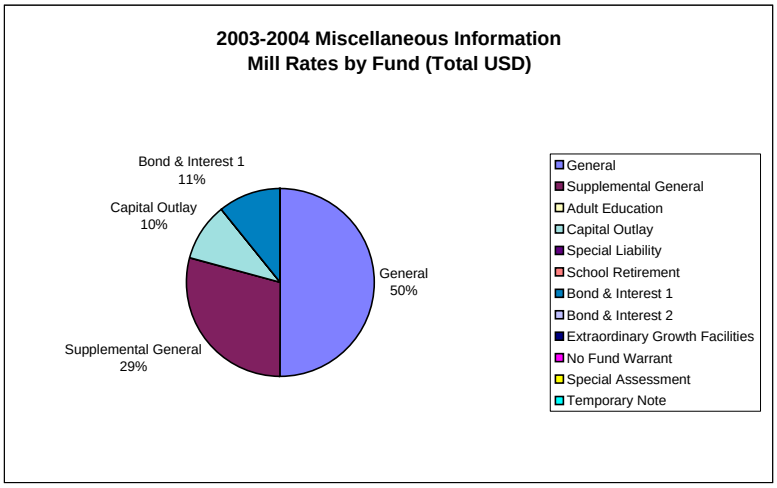
*FTE for state aid and budget authority purposes for general fund.

** 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.

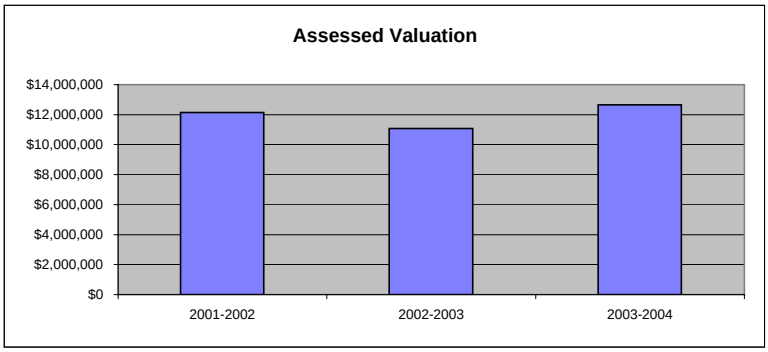
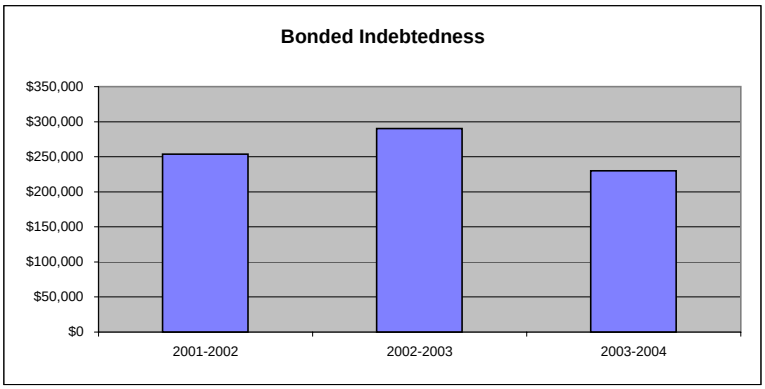
Miscellaneous Information
Mill Rates by Fund

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	12.662	11.721	11.756
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.983	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	5.120	4.662	4.301
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	**41.782**	**40.366**	**40.057**
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	1.000	0.996	1.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**1.000**	**0.996**	**1.000**





USD# 354

Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	$12,140,721	$11,085,397	$12,661,192
Bonded Indebtedness	$253,581	$290,000	$230,000