Budget Profile
2004-2005

Barber County North
Unified School District No. 254

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

2004-2005 Budget General Information
USD # 254:

Introduction

Medicine Lodge is located in the beautiful Gyp Hills at the intersection of Highways 160 and 281 at an elevation of 1,520 feet. It is 82 miles southwest of Wichita and positioned in south-central Kansas as the county seat for Barber County. Major industries include the National Gypsum Company mine and plant, various gas and oil businesses and agriculture. The average temperature is 56 degrees and the annual precipitation averages 21 inches of rain and 12 inches of snow. Health needs are provided through the services of two doctors, a physician's assistant, two optometrists and a community health office.

Eleven Protestant churches and two Roman Catholic churches are in the area. Medicine Lodge is famous for the historical Carrie Nation's home and the reenactment of the Peace Treaty.
North Barber School District 254 consists of the towns of Isabel, Lake City, Medicine Lodge, Sharon and Sun City. They have a total population of 5,630.

Board Members

Joe Hunter
5860 S.E. Cedar Hills Rd.
Sharon, KS 67138
Hunter3@socencom.net
620-294-5262

Gary Schnoebelen
500 Curry Lane-Apt.101
Medicine Lodge, KS 67104
schnoebeleng@hmhc.com
620-886-3002

Alan Goering
P.0. Box 366
Medicine Lodge, KS
goering@cyberlodg.com
620-886-5452

Allen Dick
12375 N.E. Chickadee Rd.
Isabel, KS 67065
620-886-5606

Husty Mills
10501 N.W. River Road
Lake City, KS 67071
nhmills@socencom.net
620-247-6230

Bill Hrencher
307 N. Walnut
Medicine Lodge, KS
bhrencher@sctelcom.net
620-886-5886

David Wiley
506 Anthony
Medicine Lodge, KS
Dawiley_99@yahoo.com
620-886-5108

Key Staff

Superintendent: Suzanne R. Germes
Associate or Assistant Superintendents: None
Business Office Staff: Teresa L. Myers, Clerk of the Board & Brenda Hrencher, Secretary
Curriculum & Instruction Staff: Mike Hubka, MLHS, Principal
Mark Buck, MLMS, Principal
Dennis Blake,MLPS, Principal

The District's Accomplishments and Challenges

Accomplishments: The mission of Barber County North Unified School District 254 is to educate all students for productive lives and responsible citizenship for now and the 21st century. The community, parents, staff, faculty, students, administrators, and the Board of Education are committee, as educators, to establishing high expectations and an optimum level of individual achievement. USD 254 will provide effective instructional leadership, responsible fiscal management, and a quality learning environment. The graduation rate is high as well as the number of students that further their education after graduation. Disaggregated assessment scores are reviewed and presented to the BOE annually. The district has continually met adequate yearly progress, QPA requirements and holds NCA accreditation.

Challenges: The biggest challenge Barber County North faces is that of declining enrollment and the state budget shortfall.

Supplemental Information for the Following Tables

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

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

KSDE Website Information Available

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

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

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_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)

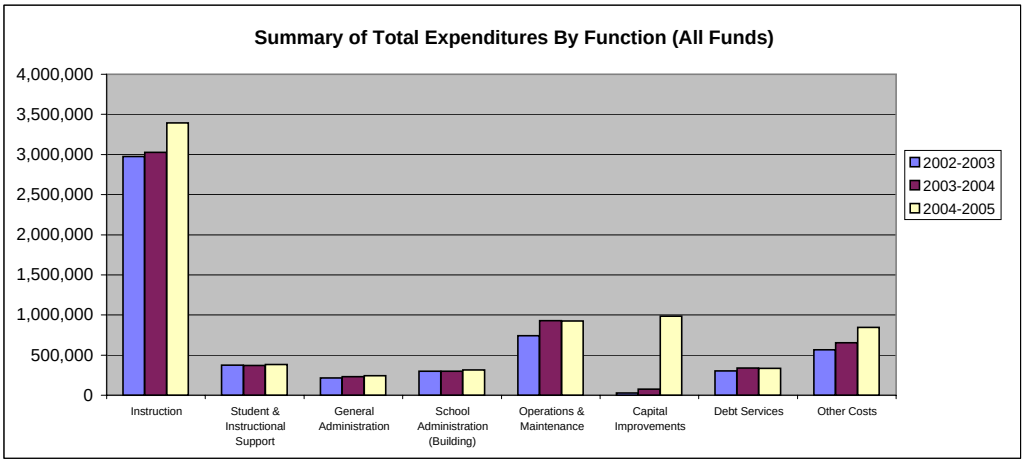
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,973,615	54%	3,024,950	51%	2%	3,392,690	46%	12%
Student & Instructional Support	374,942	7%	372,074	6%	-1%	383,516	5%	3%
General Administration	216,414	4%	231,529	4%	7%	242,134	3%	5%
School Administration (Building)	299,030	5%	298,008	5%	0%	315,029	4%	6%
Operations & Maintenance	740,553	13%	930,187	16%	26%	923,908	12%	-1%
Capital Improvements	29,824	1%	77,187	1%	159%	985,230	13%	1176%
Debt Services	305,051	6%	340,095	6%	11%	334,583	5%	-2%
Other Costs	566,166	10%	652,826	11%	15%	844,909	11%	29%
Total Expenditures	5,505,595	100%	5,926,856	100%	8%	7,421,999	100%	25%
Amount per Pupil	$8,767		$9,732		11%	$12,187		25%

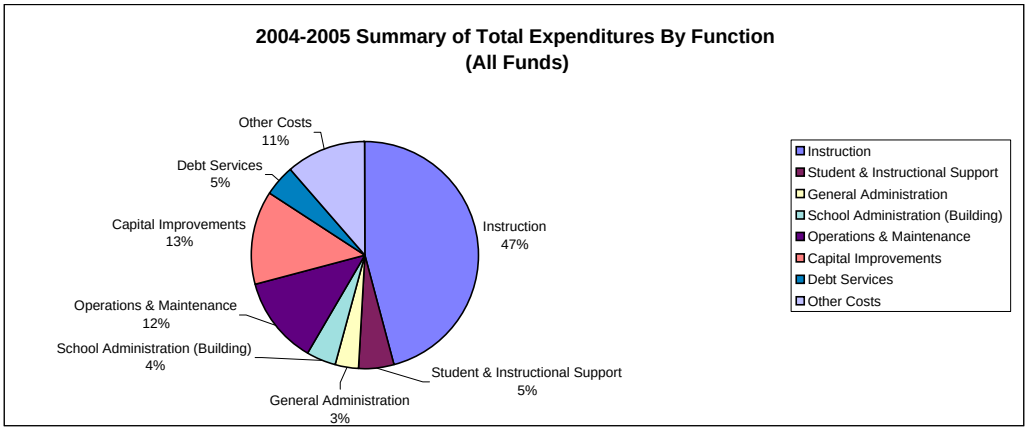
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

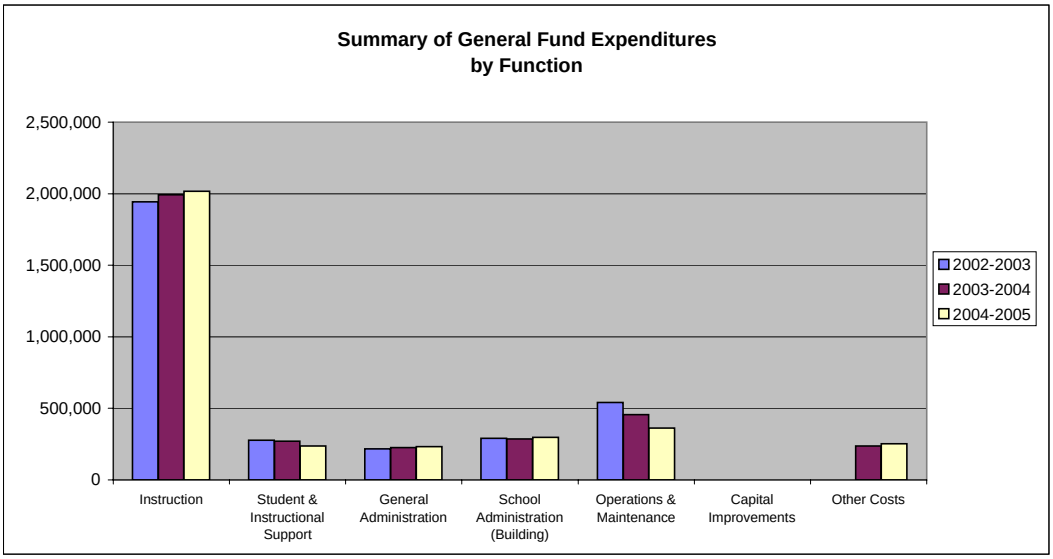


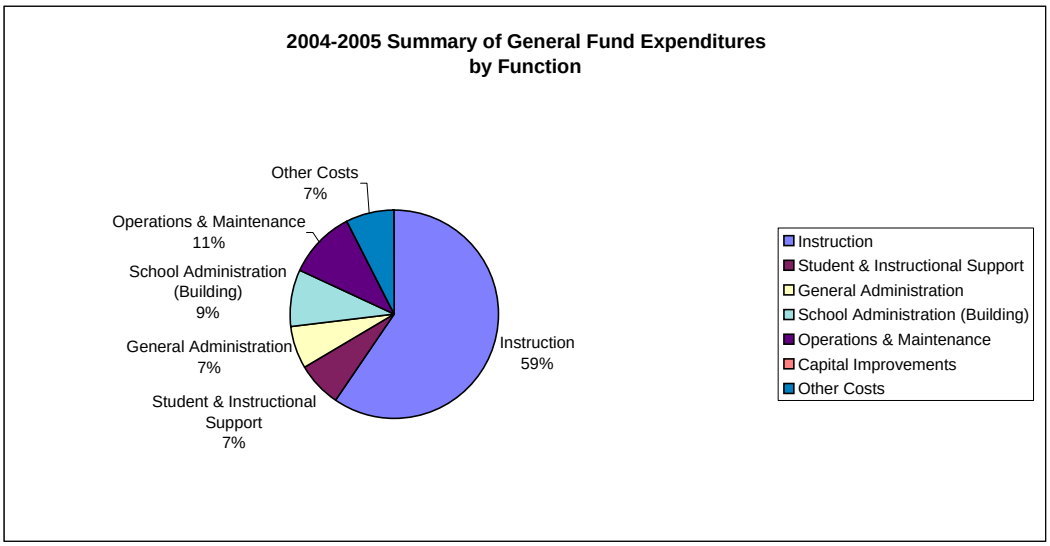


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,942,439	59%	1,992,393	57%	3%	2,016,325	59%	1%
Student & Instructional Support	278,064	9%	271,059	8%	-3%	236,182	7%	-13%
General Administration	215,994	7%	226,728	7%	5%	232,405	7%	3%
School Administration (Building)	289,960	9%	287,259	8%	-1%	297,500	9%	4%
Operations & Maintenance	540,455	17%	456,243	13%	-16%	361,775	11%	-21%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	236,490	7%	0%	252,401	7%	7%
Total Expenditures	3,266,912	100%	3,470,172	100%	6%	3,396,588	100%	-2%
Amount per Pupil	$5,202		$5,698		10%	$5,577		-2%

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

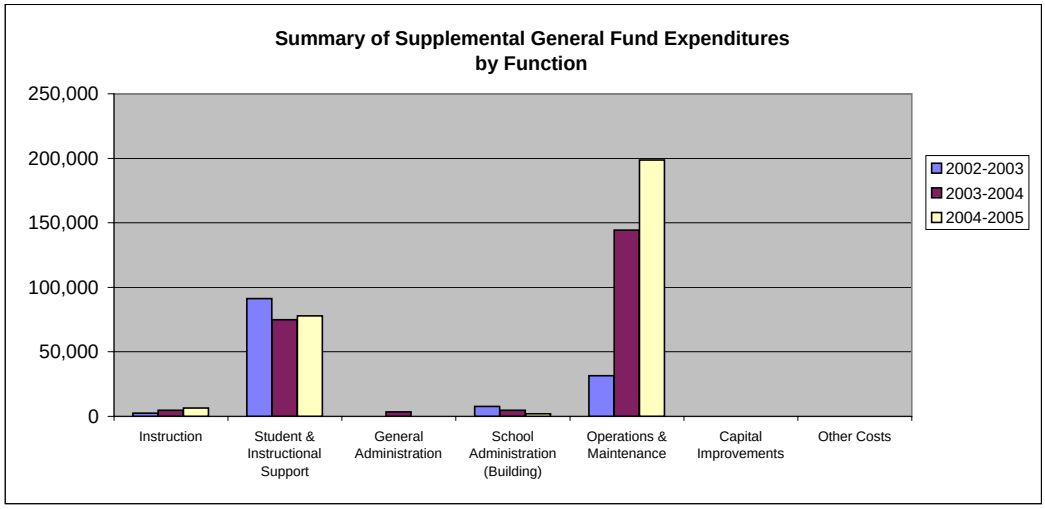


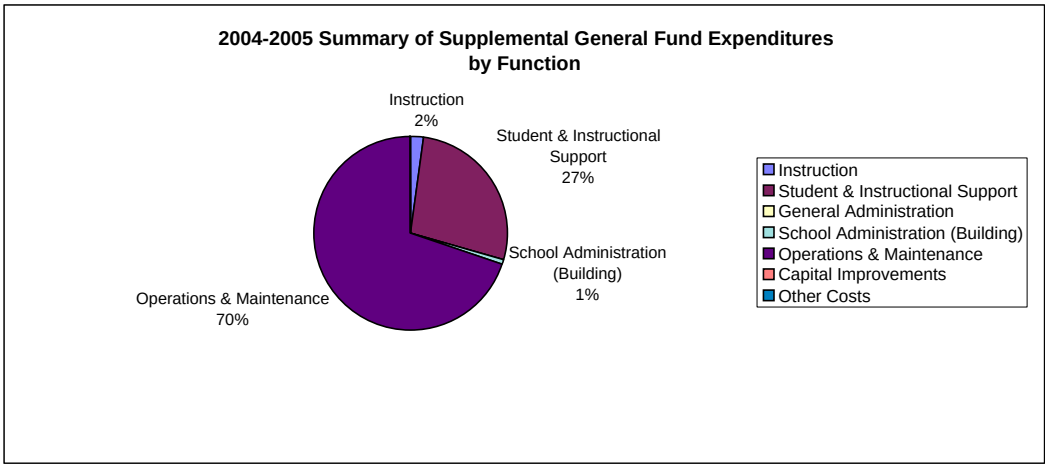


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	2,537	2%	4,691	2%	85%	6,450	2%	37%
Student & Instructional Support	91,342	69%	74,922	32%	-18%	77,774	27%	4%
General Administration	0	0%	3,594	2%	0%	0	0%	-100%
School Administration (Building)	7,598	6%	4,707	2%	-38%	2,100	1%	-55%
Operations & Maintenance	31,381	24%	144,359	62%	360%	198,676	70%	38%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	132,858	100%	232,273	100%	75%	285,000	100%	23%
Amount per Pupil	$212		$381		80%	$468		23%

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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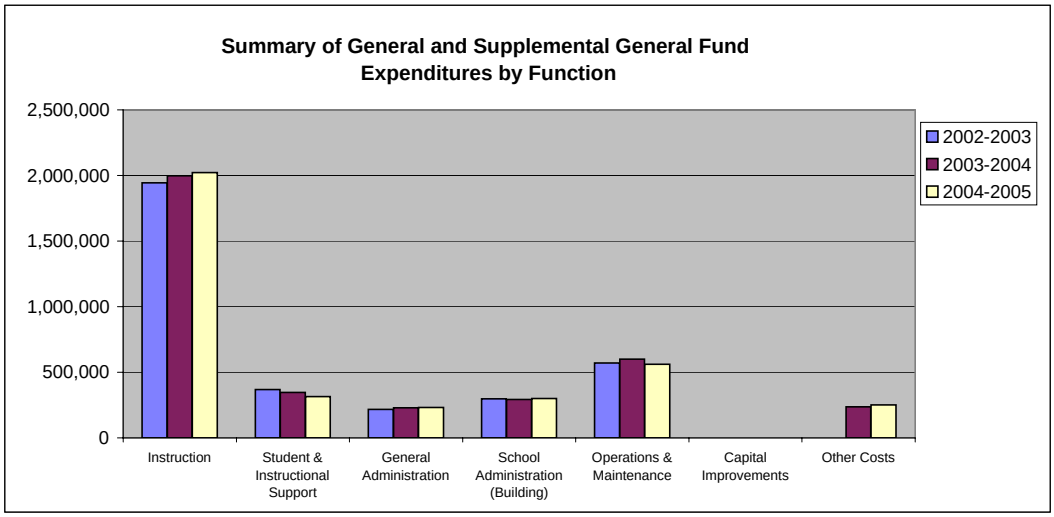
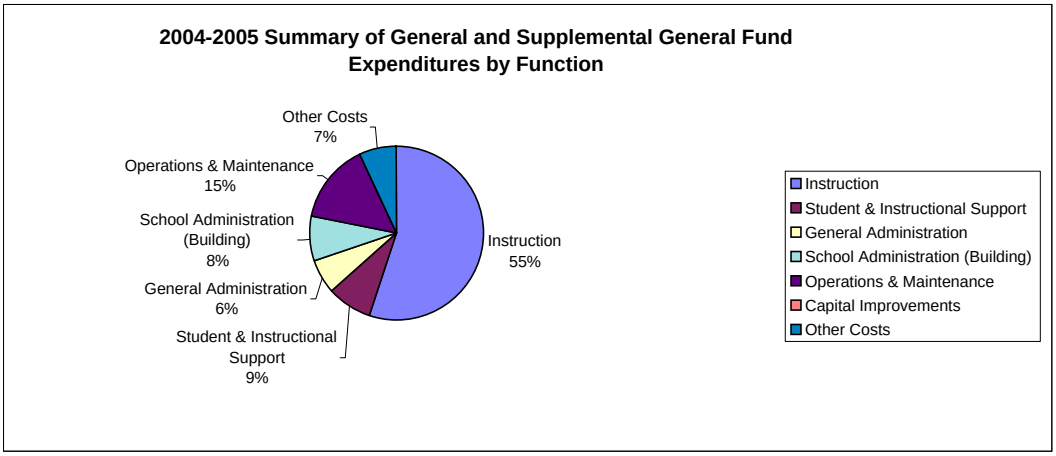
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,944,976	57%	1,997,084	54%	3%	2,022,775	55%	1%
Student & Instructional Support	369,406	11%	345,981	9%	-6%	313,956	9%	-9%
General Administration	215,994	6%	230,322	6%	7%	232,405	6%	1%
School Administration (Building)	297,558	9%	291,966	8%	-2%	299,600	8%	3%
Operations & Maintenance	571,836	17%	600,602	16%	5%	560,451	15%	-7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	236,490	6%	0%	252,401	7%	7%
Total Expenditures	3,399,770	100%	3,702,445	100%	9%	3,681,588	100%	-1%
Amount per Pupil	$5,414		$6,080		12%	$6,045		-1%

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.

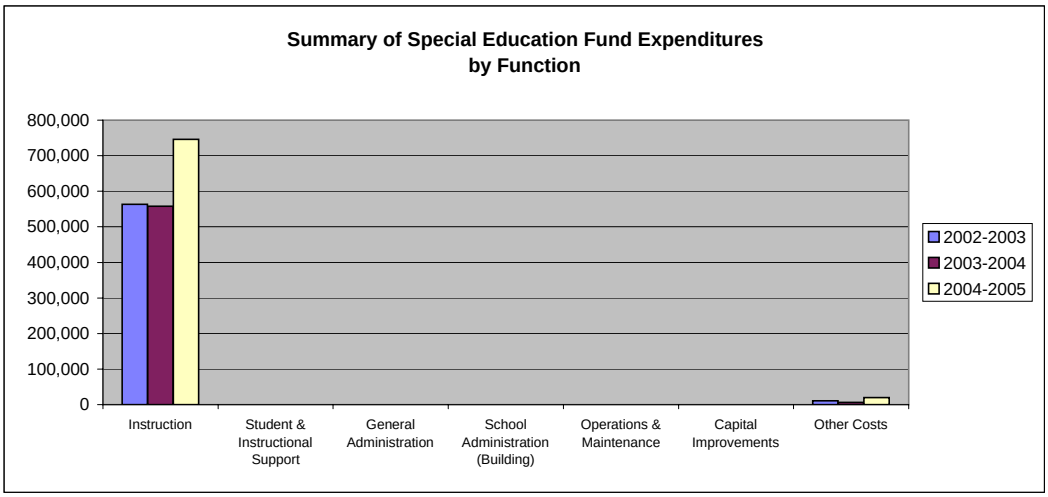


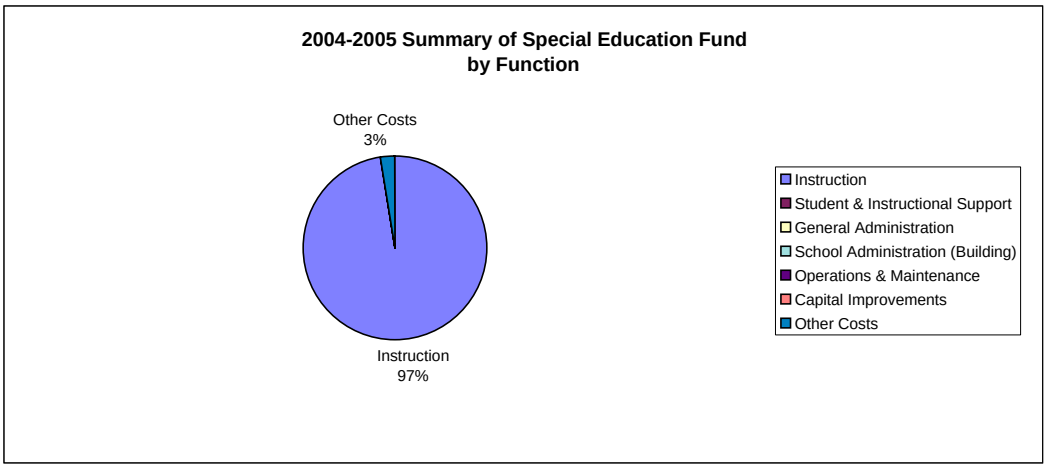


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	563,288	98%	558,160	99%	-1%	746,382	97%	34%
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	10,389	2%	6,037	1%	-42%	20,000	3%	231%
Total Expenditures	573,677	100%	564,197	100%	-2%	766,382	100%	36%
Amount per Pupil	$913		$926		1%	$1,258		36%

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.)

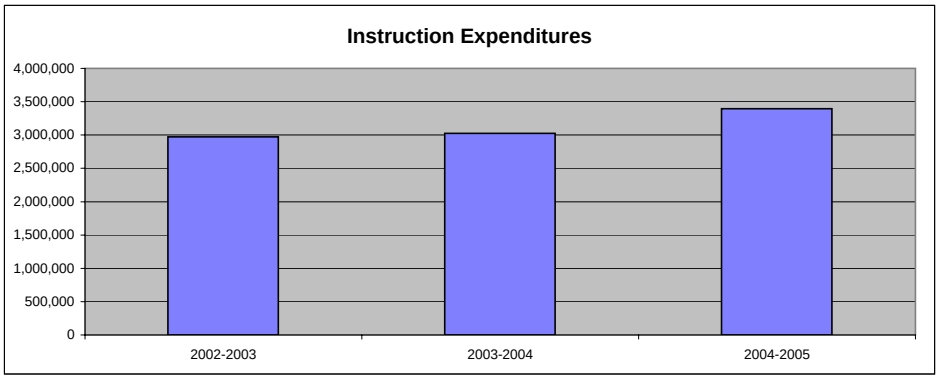


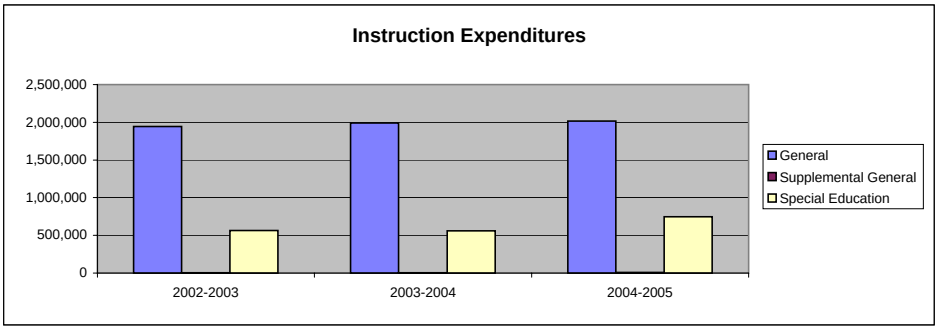


USD# 254

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,942,439		1,992,393	3%		2,016,325	1%
Federal Funds	165,436		152,038	-8%		159,509	5%
Supplemental General	2,537		4,691	85%		6,450	37%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		21,499	0%		30,000	40%
Driver Education	12,279		12,988	6%		45,528	251%
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%		15,000	0%
Special Education	563,288		558,160	-1%		746,382	34%
Technology Education	0						
Transportation	0						
Vocational Education	210,233		218,304	4%		255,500	17%
Gifts/Grants	5,038		6,561	30%		7,775	19%
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						110,221	
Contingency Reserve	0		0	0%			
Text Book & Student Material	72,365		58,316	-19%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,973,615		3,024,950	2%		3,392,690	12%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	4,735		4,967	5%		5,571	12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,973,615		3,024,950	2%		3,392,690	12%





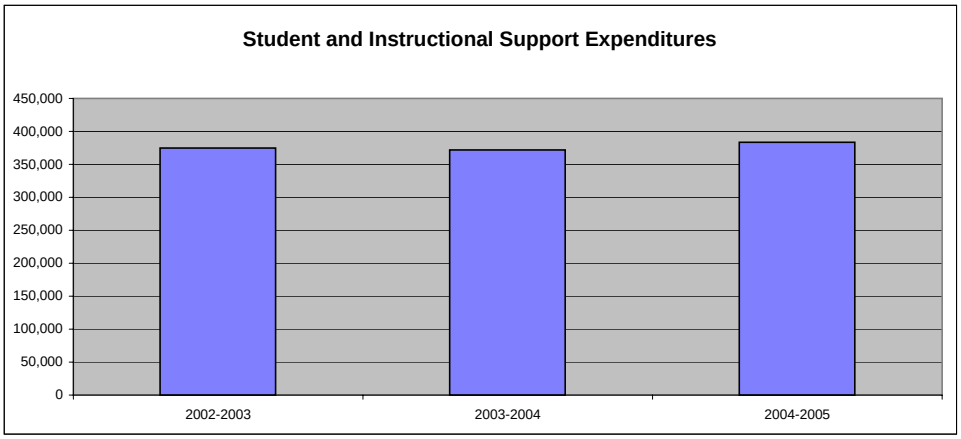
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	278,064		271,059	-3%		236,182	-13%
Federal Funds	314		4,610	1368%		0	-100%
Supplemental General	91,342		74,922	-18%		77,774	4%
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	2,536		11,316	346%		53,685	374%
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	2,686		3,042	13%		3,000	-1%
Gifts/Grants	0		7,125	0%		9,483	33%
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						3,392	
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	374,942		372,074	-1%		383,516	3%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	597		611	2%		630	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	374,942		372,074	-1%		383,516	3%
Amount per Pupil	$597		$611	2%		$630	3%



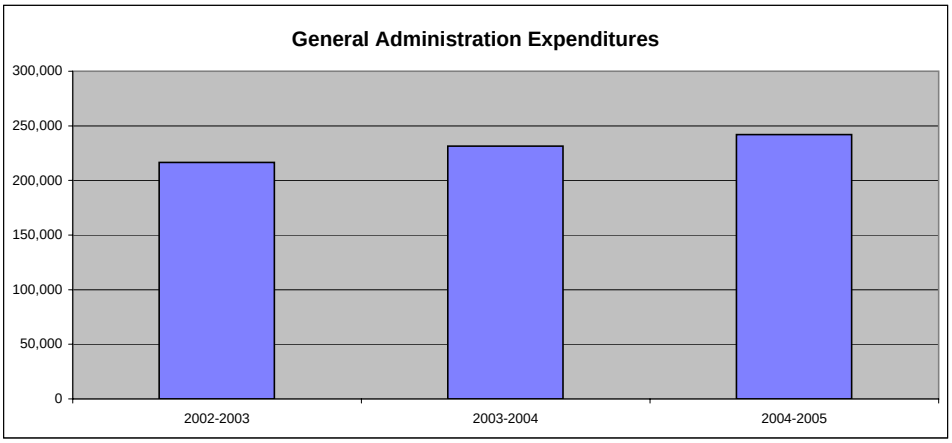
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	215,994		226,728	5%		232,405	3%
Federal Funds	0		225	0%		250	11%
Supplemental General	0		3,594	0%		0	-100%
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	420		982	134%		1,000	2%
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						8,479	
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	216,414		231,529	7%		242,134	5%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	345		380	10%		398	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	216,414		231,529	7%		242,134	5%



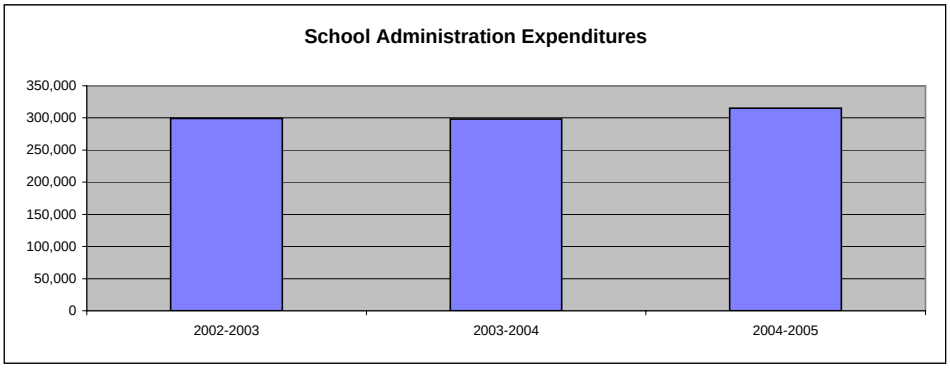
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	289,960	287,259	-1%	297,500	4%
Federal Funds	1,472	5,742	290%	6,650	16%
Supplemental General	7,598	4,707	-38%	2,100	-55%
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	300	0%	300	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				8,479	
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	299,030	298,008	0%	315,029	6%
Enrollment (FTE)*	628.0	609.0	-3%	609.0	0%
Amount per Pupil	476	489	3%	517	6%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	299,030	298,008	0%	315,029	6%



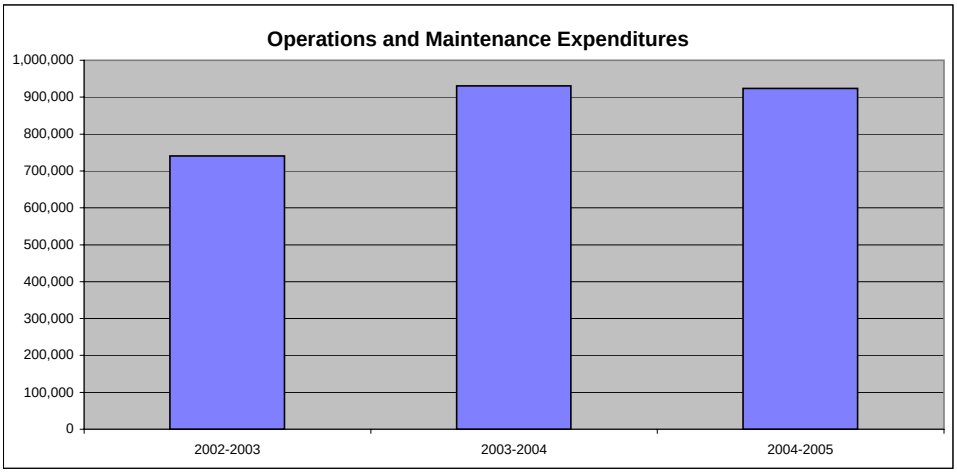
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	540,455		456,243	-16%		361,775	-21%
Federal Funds	0		0	0%		0	0%
Supplemental General	31,381		144,359	360%		198,676	38%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	127,785		286,498	124%		300,000	5%
Driver Training	1,441		2,349	63%		2,500	6%
Extraordinary School Program	0		0	0%		0	0%
Food Service	24,625		25,254	3%		26,500	5%
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	4,506						
Vocational Education	10,360		14,515	40%		16,500	14%
Gifts/Grants	0		969	0%		1,000	3%
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						16,957	
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	740,553		930,187	26%		923,908	-1%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	1,179		1,527	30%		1,517	-1%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	740,553		930,187	26%		923,908	-1%



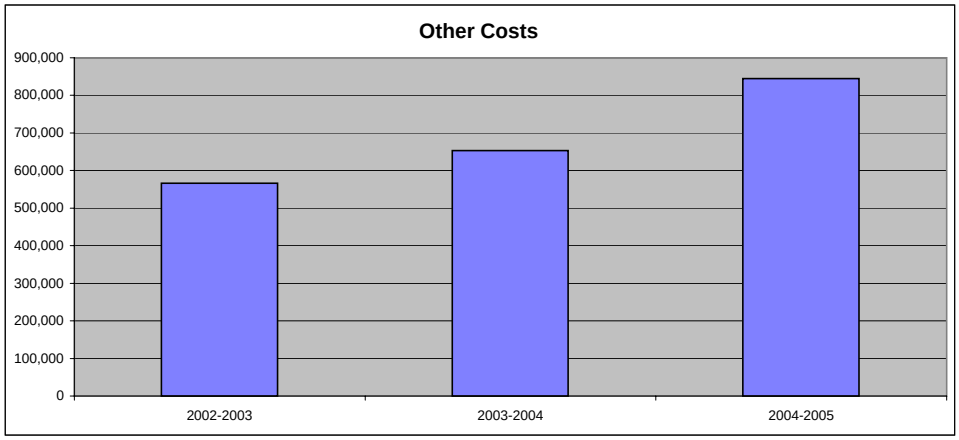
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	0		236,490	0%		252,401	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		73,348	0%		100,000	36%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	316,828		325,798	3%		430,466	32%
Professional Development	11,018		11,153	1%		20,000	79%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	10,389		6,037	-42%		20,000	231%
Technology Education	0						
Transportation	227,931						
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						22,042	
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	566,166		652,826	15%		844,909	29%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	902		1,072	19%		1,387	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	566,166		652,826	15%		844,909	29%



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.

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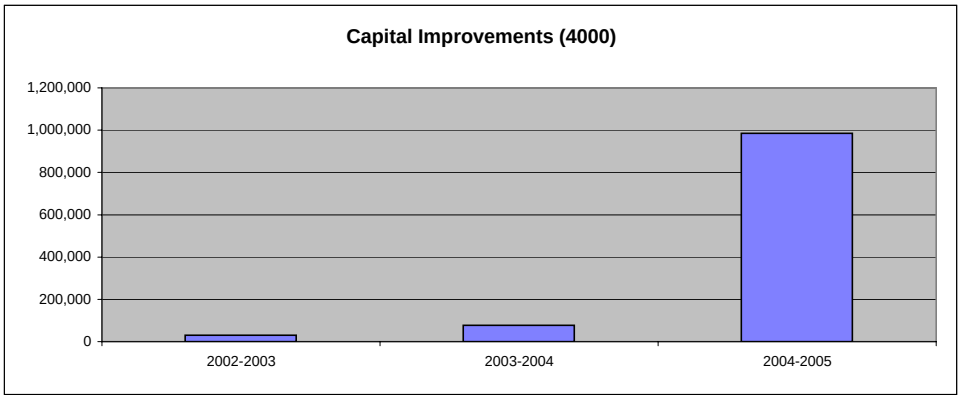
Capital Improvements Expenditures (4000)

	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	29,824		77,187	159%		985,230	1176%
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	29,824		77,187	159%		985,230	1176%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	47		127	167%		1,618	1176%
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	29,824		77,187	159%		985,230	1176%



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.

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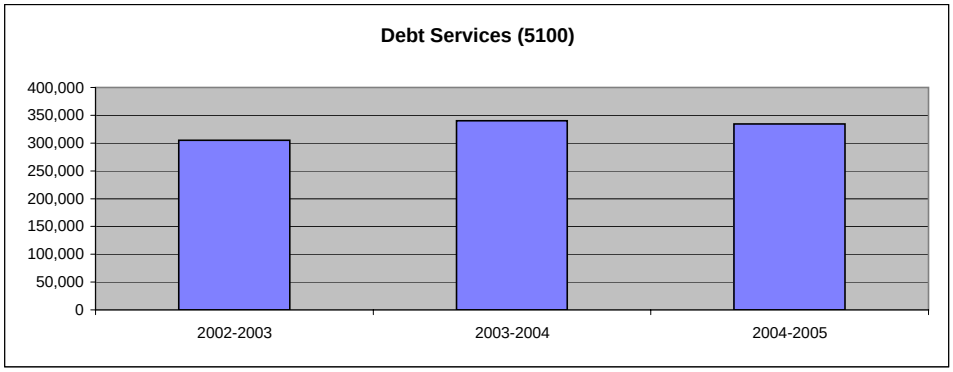
Debt Services Expenditures (5100)

	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	305,051		340,095	11%		334,583	-2%
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	305,051		340,095	11%		334,583	-2%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	486		558	15%		549	-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	305,051		340,095	11%		334,583	-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.

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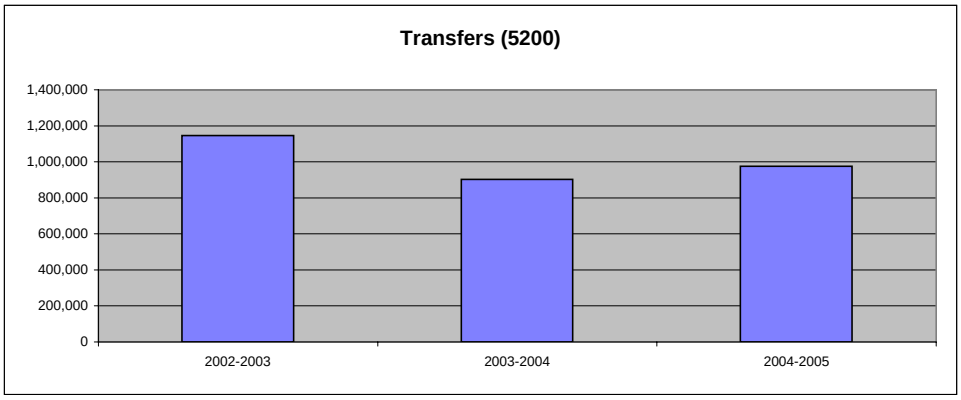
Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,028,138		735,194	-28%		760,000	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	117,142		167,727	43%		215,000	28%
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	1,145,280		902,921	-21%		975,000	8%
Enrollment (FTE)*	628.0		609.0	-3%		609.0	0%
Amount per Pupil	1,824		1,483	-19%		1,601	8%
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	1,145,280		902,921	-21%		975,000	8%



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

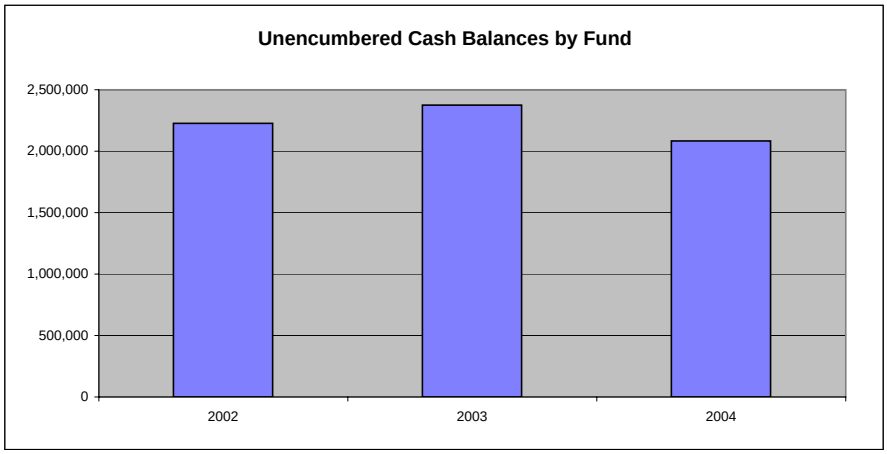
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*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.

USD# 254

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	20,338	15,750	15,000
Federal Funds	-9,503	-3,957	0
Supplemental General	2,737	22,234	60,461
Bilingual Education	0	0	0
Capital Outlay	1,401,393	1,455,457	1,241,561
Driver Training	34,211	34,125	32,988
Extraordinary School Program	0	0	0
Food Service	103,305	102,760	101,900
Professional Development	40,894	53,635	52,185
Parent Education Program	0	0	0
Summer School	10,000	10,000	15,000
Special Education	240,039	237,802	201,382
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	8,096	9,083	4,758
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	162,001	170,801	
Text Book & Student Material	95,790	86,290	
Bond & Interest 1	117,499	180,594	357,395
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	2,226,800	2,374,574	2,082,630
Enrollment (FTE)*	628.0	609.0	609.0
Amount per Pupil	3,546	3,899	3,420
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	2,226,800	2,374,574	2,082,630



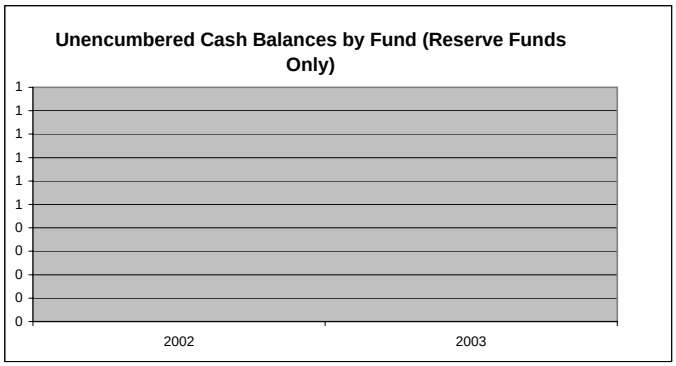
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

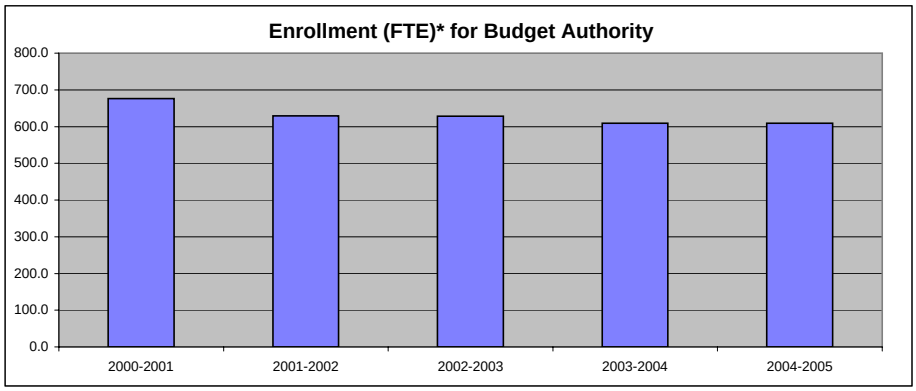


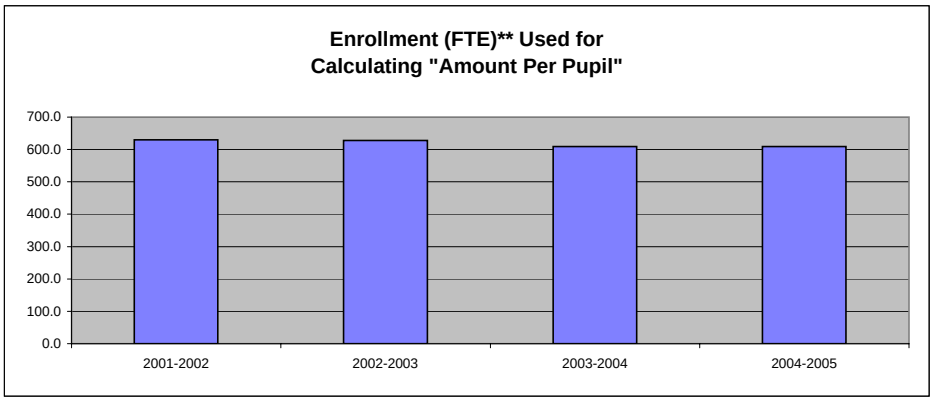
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

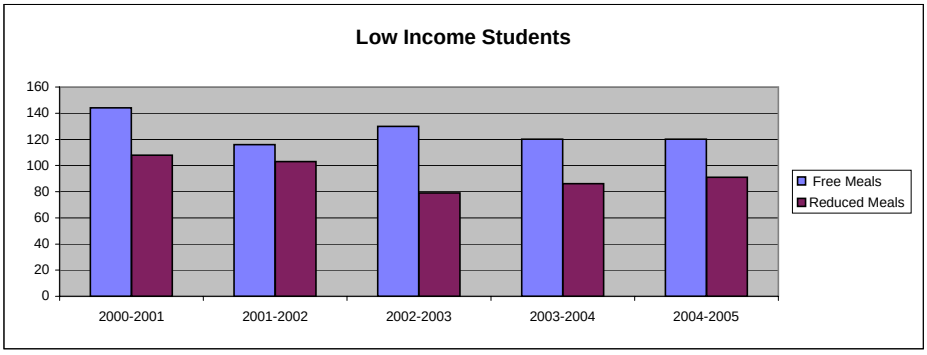
USD# 254

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)*	676.5	629.5	-7%	628.0	0%	609.0	-3%	609.0	0%
Enrollment (FTE)**	**N/A**	629.5		628.0	0%	609.0	-3%	609.0	0%
Number of Students - Free Meals	144	116	-19%	130	12%	120	-8%	120	0%
Number of Students - Reduced Meals	108	103	-5%	79	-23%	86	9%	91	6%





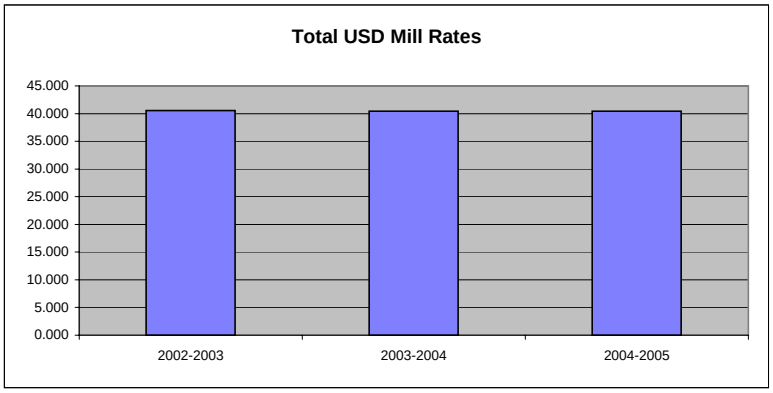


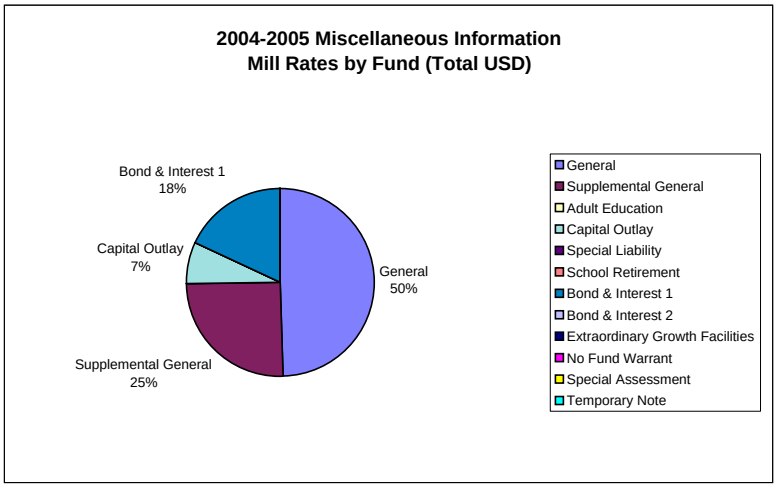
*FTE for state aid and budget authority purposes for general fund.

** 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.

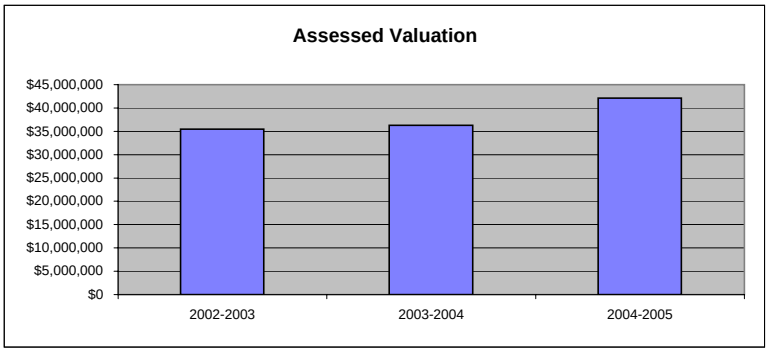
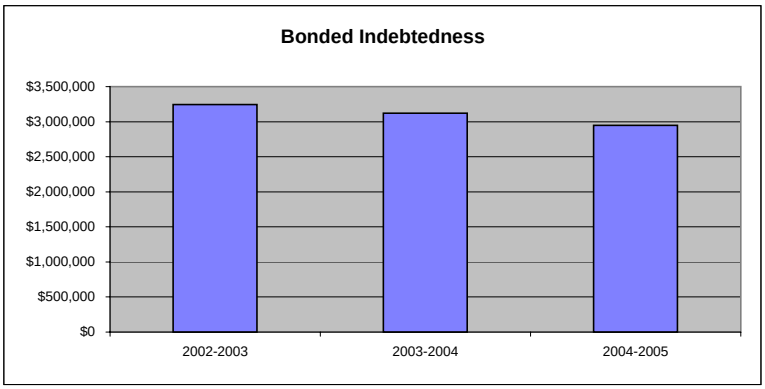
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	7.340	7.593	10.193
Adult Education	0.000	0.000	0.000
Capital Outlay	3.850	3.861	3.000
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	9.340	9.000	7.269
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	**40.530**	**40.454**	**40.462**
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	1.170	1.159	1.208
Recreation Commission Employee Benefit	0.130	0.135	0.135
TOTAL OTHER	**1.300**	**1.294**	**1.343**





USD# 254

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$35,442,697	$36,297,963	$42,087,593
Bonded Indebtedness	$3,245,000	$3,120,000	$2,950,000