Budget Profile

2006-2007

Northeast USD 246

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)

2006-2007 Budget General Information
USD #: 246

Northeast USD 246 is located in Crawford County in southeast Kansas. The district serves an area of approximately 106 square miles including the towns of Arcadia, Arma, and Mulberry. There is also a considerable population living in rural areas around what were once mining camps. The district has a high percentage of families and children who qualify as "low-income" according to the national school lunch program guidelines. All district facilities are located in Arma. The district provides services from preschool through 12th grade.

Introduction

A great deal of additional information about the district is available on the website, www.usd246.net .

Board Members

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Arcadia, KS 66711
620-764-3783

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Rae Ann Rose
404 S Mitchell St.
Arcadia, KS 66711
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Key Staff

Superintendent: Randl G. Rivers - 620-347-4116
Business Office Staff: Marilyn Snider, Business Manager / Clerk; Barbara Babcock, Treasurer
Support Services Staff: Evaughn Boswell, Food Service Director; Elaine Humble, Network Administrator; Carl Goodwin, Facilities and Transportation Director
Curriculum & Instruction Staff: Nichola Traul, K-5 principal & Curriculum Leader; Alan Roberts, High School Principal; Larry Hill, 6-8 Principal
Other Key Contacts: Kevin Mitchelson, Attorney; Wilbert & Kroenke, LLC, Auditors

Curriculum & Instruction Staff:

Northeast Elementary	**Northeast High School**
Nichola Traul, Principal	Alan Roberts, Principal
Marie Williford, Receptionist	Ken Cleland, Asst. Principal & AD
Sherry Crepensik, Secretary	Becky Skidmore, Secretary
Jill Ashbacher, 1st grade	Susan Cole, FACS
Judy Bache, PE	Barbara Crim, Communications
Becky Cobb, 1st grade	Becky Gariglietti, Science
Taryn Feldhausen, Kindergarten	Matt Hiatt, PE
Donna Fleury, Title I Reading	Katy Horn, Math
Susan Herrell, 4th grade	Ryan Jackson, Business
Jeanna Kotzman, 3rd grade	Piper James, PE
Lacey Likely, 2nd grade	Jon Jones, Industrial Technology
Shari Miller, 5th grade	Becky Leek, Spanish
Kerry Newman, 4th-5th grade	Gary Lofts, Art
Alicia Nunn, At-risk kindergarten	Susan Lofts, Social Studies
Lori Pommier, Vocal Music	Pat McKee, Counselor
Kathy Puckett, 4th grade	Alan Pommier, Math
Debbie Schaub, Title I Math	Linda Roberts, Librarian
Melissa Sisney, Title I Reading	Jim Rockers, Industrial Technology
Sandy Taylor, 1st grade	Derek Scroggins, Social Studies
Stephanie Underwood, 5th grade	Brian Smith, Communications
Debbie Vanderpool, Kindergarten	Angie Troutman, Science
Annie Varsolona, 2nd grade	Linda Underwood, Business
Amy Wade, 2nd grade	
Shane Wade, 3rd grade	
Northeast Junior High	
Larry Hill, Principal	
Amy Christman, Librarian	
Terry Cleland, Math	
Scott Fields, Social Studies, PE, Technology	
Matthew Harris, Social Studies	
Norma Hiatt, Counselor & Nurse	
Joe Klinkon, Science	
Susie Polhlopek, Communications	
Kris Rivers, Communications	
Dale Sanders, Math	
Tammy Warford, Music	
Rod Wescott, PE	

The District's Accomplishments and Challenges

Accomplishments:

- Improved staff salaries
- Standard of Excellence – Grade 4 math (2002, 2003, 2004, 2005)

Challenges:

- Growing enrollment is stretching our facilities thin
- Making systemic changes to significantly improve student achievement

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
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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)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
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15. Reserve Funds Unencumbered Cash Balance
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17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

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

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

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

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Summary of Total Expenditures By Function
(All Funds)

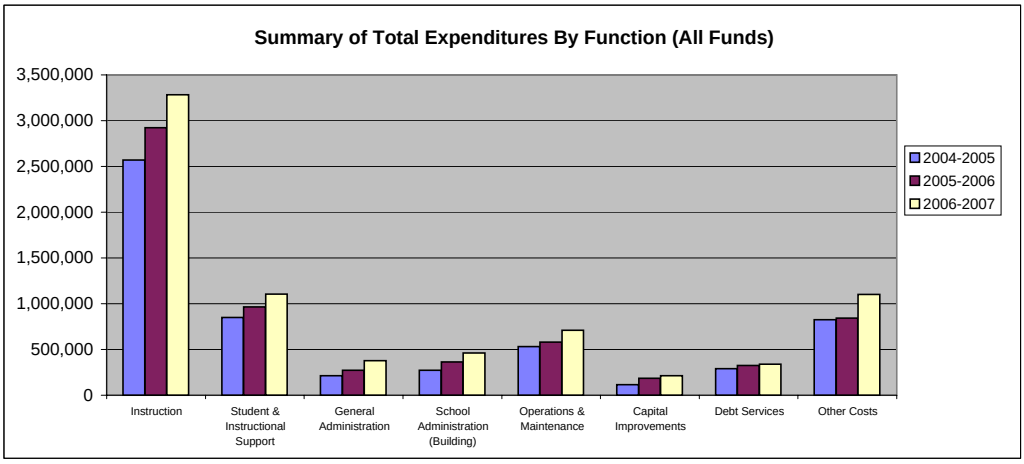
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,571,421	45%	2,922,661	45%	14%	3,284,237	43%	12%
Student & Instructional Support	849,222	15%	965,728	15%	14%	1,104,729	15%	14%
General Administration	213,423	4%	272,399	4%	28%	376,279	5%	38%
School Administration (Building)	273,469	5%	364,093	6%	33%	461,403	6%	27%
Operations & Maintenance	532,891	9%	581,472	9%	9%	710,032	9%	22%
Capital Improvements	113,666	2%	184,661	3%	62%	215,000	3%	16%
Debt Services	291,450	5%	326,428	5%	12%	339,228	4%	4%
Other Costs	824,570	15%	841,683	13%	2%	1,100,222	14%	31%
Total Expenditures	5,670,112	100%	6,459,125	100%	14%	7,591,130	100%	18%
Amount per Pupil	$9,930		$11,312		14%	$12,527		11%

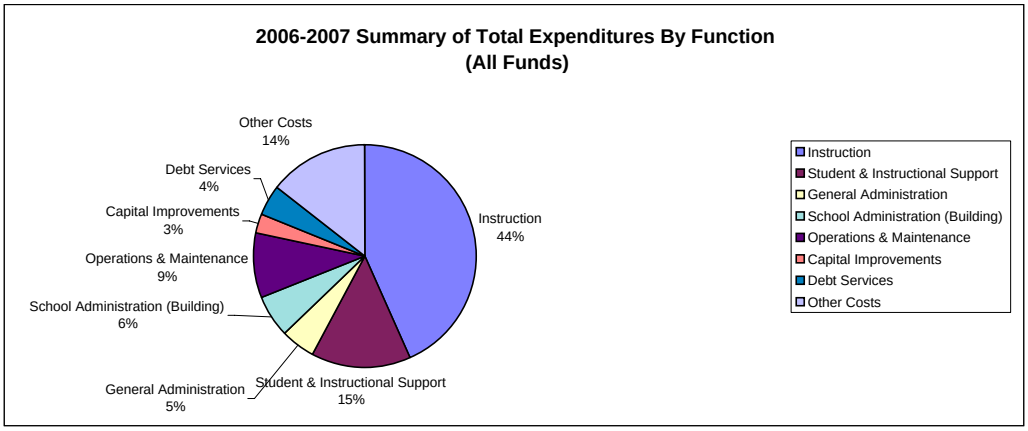
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, 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

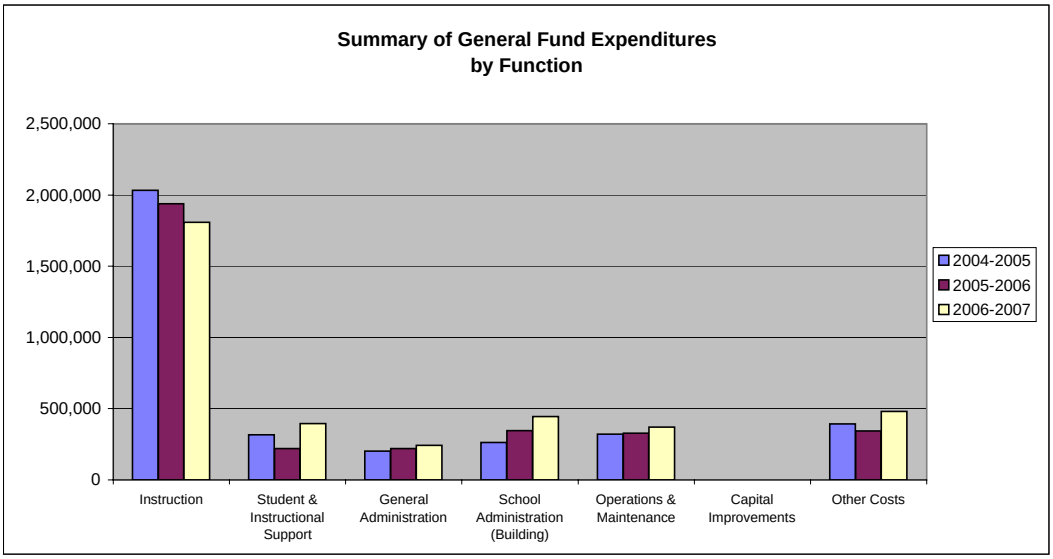


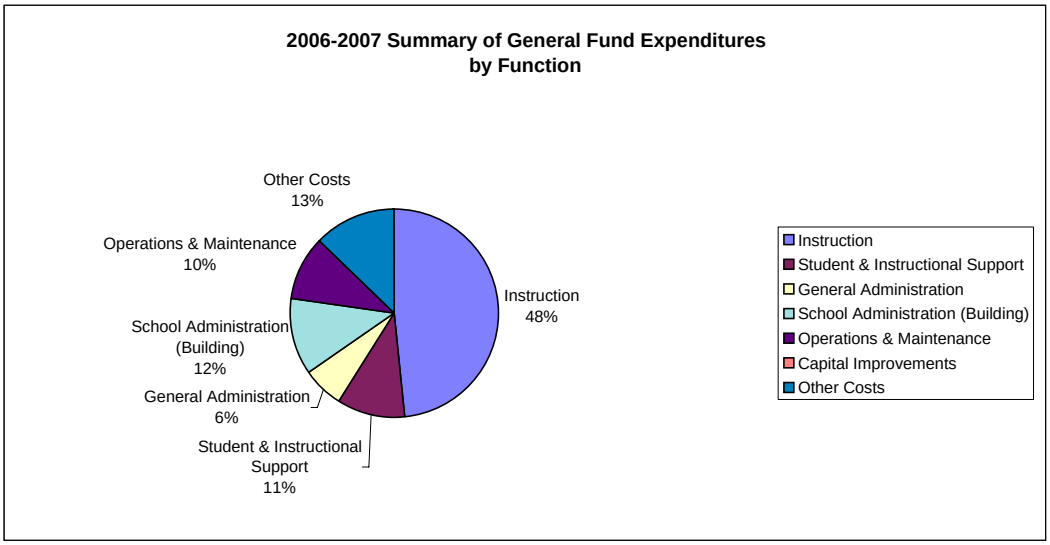


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,032,220	58%	1,938,580	57%	-5%	1,808,306	48%	-7%
Student & Instructional Support	317,016	9%	220,792	7%	-30%	396,220	11%	79%
General Administration	202,205	6%	219,548	6%	9%	241,900	6%	10%
School Administration (Building)	262,131	7%	344,957	10%	32%	444,100	12%	29%
Operations & Maintenance	320,152	9%	326,968	10%	2%	370,200	10%	13%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	393,937	11%	344,047	10%	-13%	480,677	13%	40%
Total Expenditures	3,527,661	100%	3,394,892	100%	-4%	3,741,403	100%	10%
Amount per Pupil	$6,178		$5,946		-4%	$6,174		4%

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

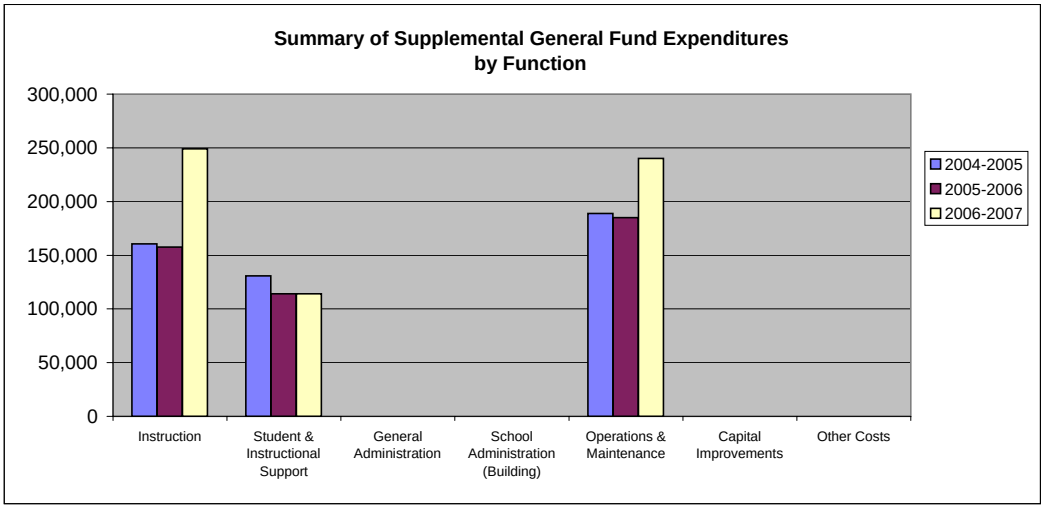


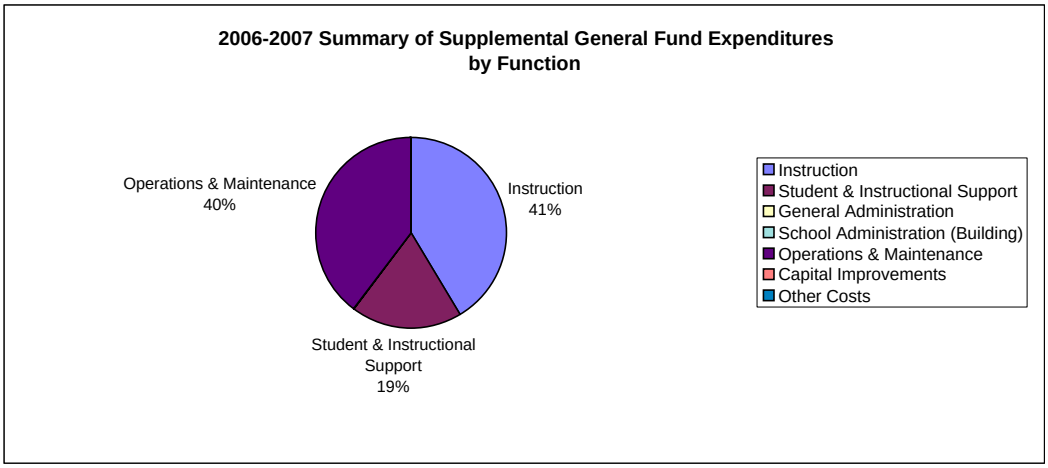


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	160,471	33%	157,591	35%	-2%	249,000	41%	58%
Student & Instructional Support	130,780	27%	114,014	25%	-13%	114,050	19%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	188,947	39%	185,001	41%	-2%	240,025	40%	30%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	480,198	100%	456,606	100%	-5%	603,075	100%	32%
Amount per Pupil	$841		$800		-5%	$995		24%

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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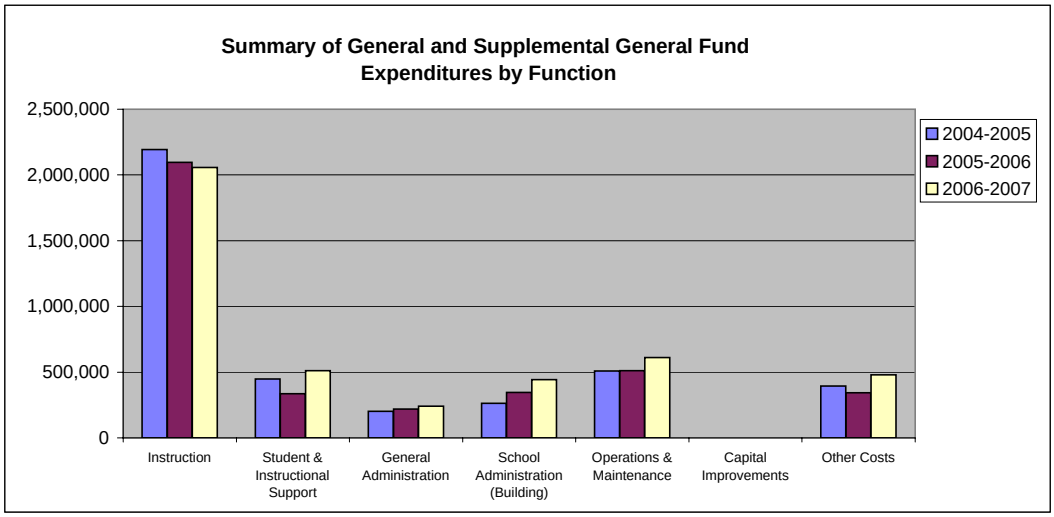
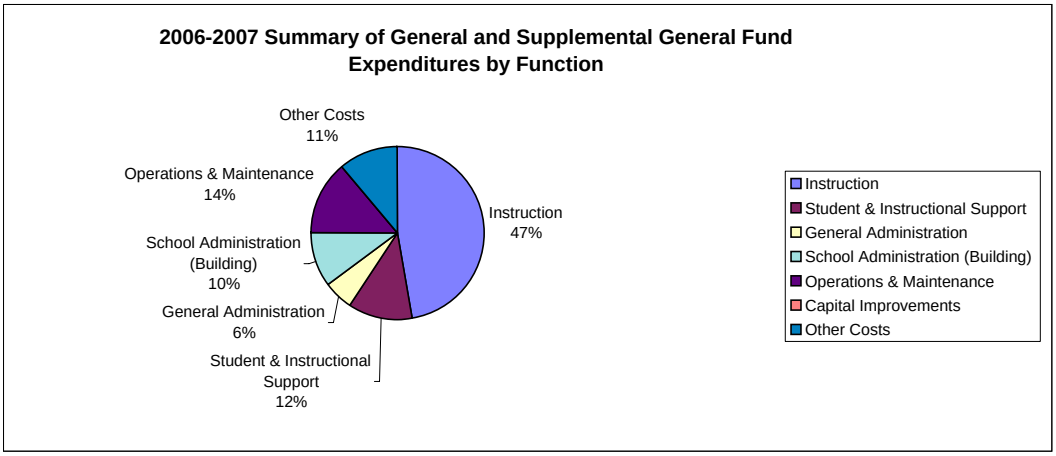
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,192,691	55%	2,096,171	54%	-4%	2,057,306	47%	-2%
Student & Instructional Support	447,796	11%	334,806	9%	-25%	510,270	12%	52%
General Administration	202,205	5%	219,548	6%	9%	241,900	6%	10%
School Administration (Building)	262,131	7%	344,957	9%	32%	444,100	10%	29%
Operations & Maintenance	509,099	13%	511,969	13%	1%	610,225	14%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	393,937	10%	344,047	9%	-13%	480,677	11%	40%
Total Expenditures	4,007,859	100%	3,851,498	100%	-4%	4,344,478	100%	13%
Amount per Pupil	$7,019		$6,745		-4%	$7,169		6%

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.

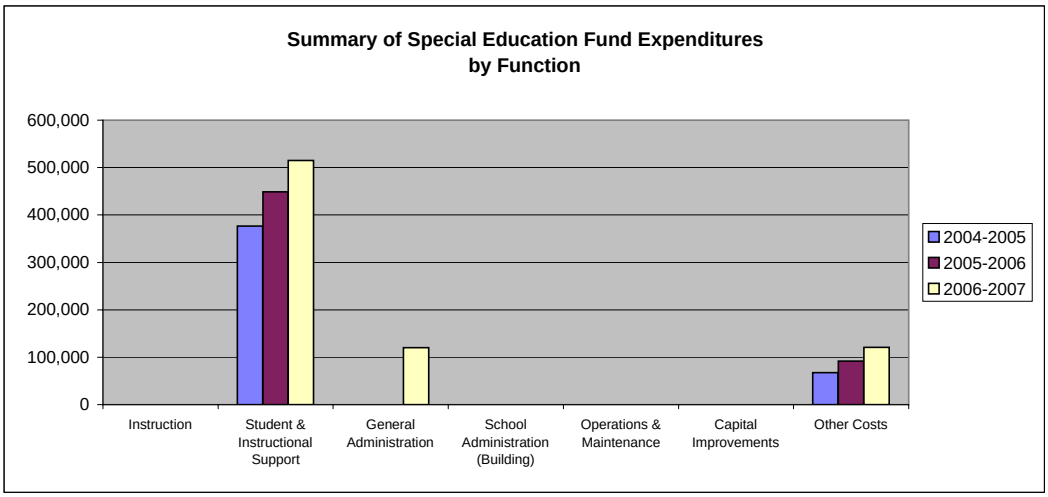


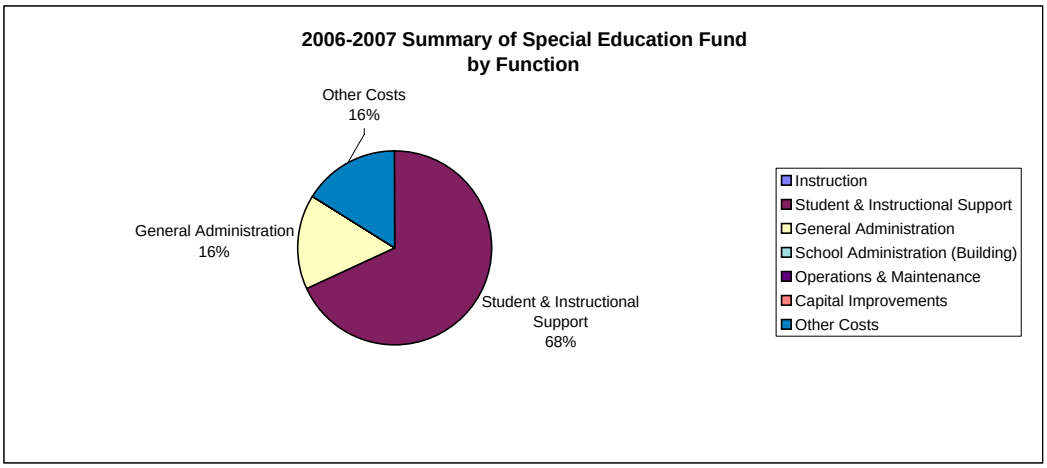


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	0	0%	0	0%	0%	0	0%	0%
Student & Instructional Support	376,475	85%	448,694	83%	19%	515,000	68%	15%
General Administration	0	0%	0	0%	0%	120,000	16%	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	67,822	15%	91,963	17%	36%	121,000	16%	32%
Total Expenditures	444,297	100%	540,657	100%	22%	756,000	100%	40%
Amount per Pupil	$778		$947		22%	$1,248		32%

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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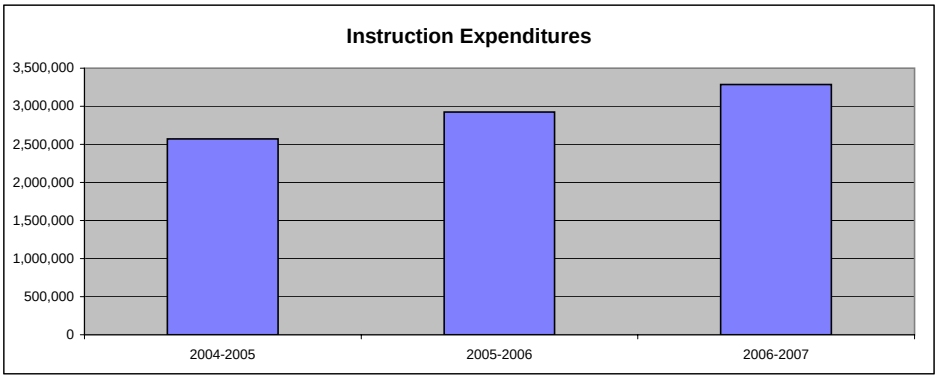
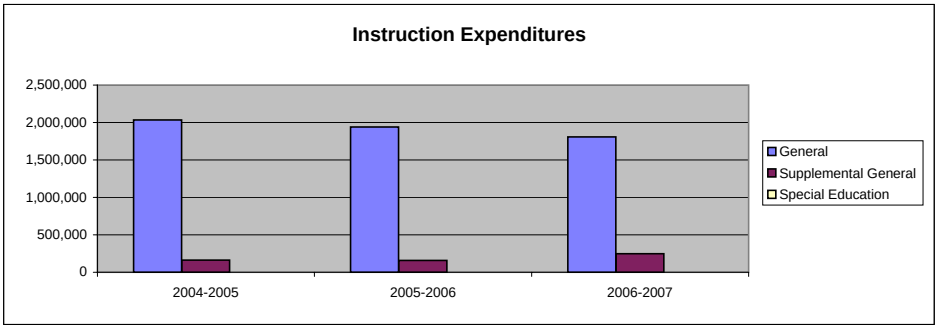
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,032,220		1,938,580	-5%		1,808,306	-7%
Federal Funds	234,578		208,946	-11%		218,085	4%
Supplemental General	160,471		157,591	-2%		249,000	58%
At Risk (4yr Old)			35,478			42,000	18%
At Risk (K-12)			169,321			539,971	219%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	25,237		37,508	49%		100,000	167%
Driver Education	3,392		0	-100%		5,500	0%
Declining Enrollment			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%
Vocational Education	19,545		257,118	1216%		175,150	-32%
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	95,978		118,119	23%		146,225	24%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,571,421		2,922,661	14%		3,284,237	12%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	4,503		5,118	14%		5,420	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,571,421		2,922,661	14%		3,284,237	12%





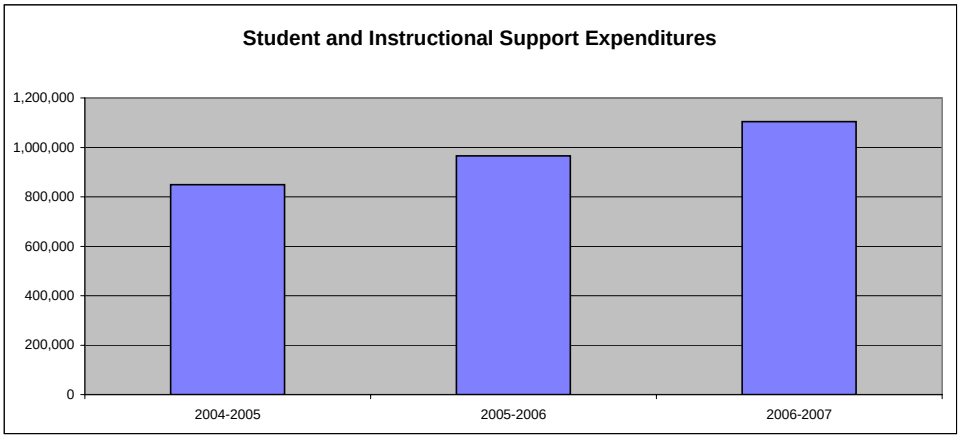
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	317,016		220,792	-30%		396,220	79%
Federal Funds	4,021		2,324	-42%		1,500	-35%
Supplemental General	130,780		114,014	-13%		114,050	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			144,533			0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	7,196		18,469	157%		57,000	209%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	376,475		448,694	19%		515,000	15%
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	13,734		16,902	23%		20,959	24%
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	849,222		965,728	14%		1,104,729	14%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	1,487		1,691	14%		1,823	8%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	849,222		965,728	14%		1,104,729	14%
Amount per Pupil	$1,487		$1,656	11%		$1,841	11%



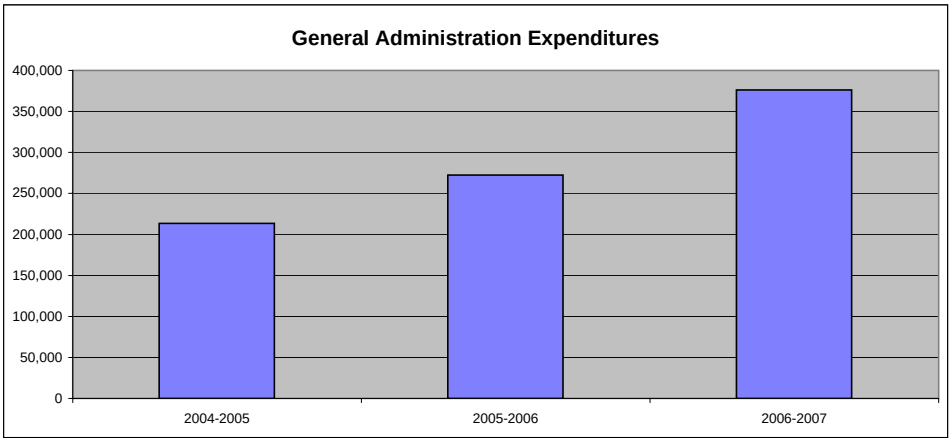
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	202,205		219,548	9%		241,900	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,796		41,255	2197%		0	-100%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%		120,000	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	9,422		11,596	23%		14,379	24%
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	213,423		272,399	28%		376,279	38%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	374		477	28%		621	30%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	213,423		272,399	28%		376,279	38%



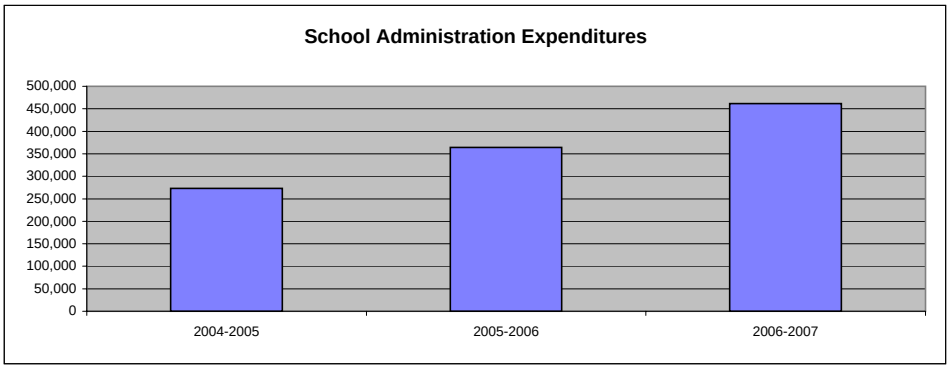
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	262,131		344,957	32%		444,100	29%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		5,182	0%		0	-100%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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	11,338		13,954	23%		17,303	24%
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	273,469		364,093	33%		461,403	27%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	479		638	33%		761	19%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	273,469		364,093	33%		461,403	27%



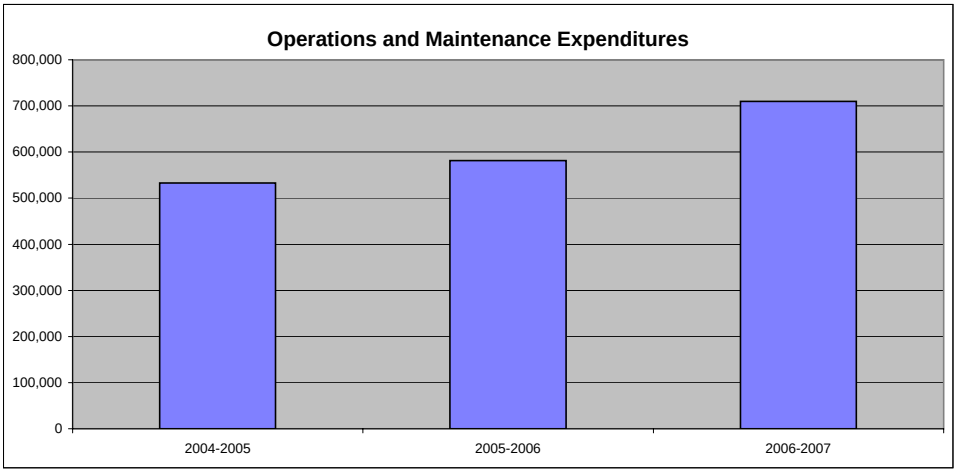
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	320,152		326,968	2%		370,200	13%
Federal Funds	0		0	0%		0	0%
Supplemental General	188,947		185,001	-2%		240,025	30%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,089		46,499	1037%		70,000	51%
Driver Training	528		789	49%		2,900	268%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	6,399		6,492	1%		7,410	14%
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%
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	12,776		15,723	23%		19,497	24%
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	532,891		581,472	9%		710,032	22%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	933		1,018	9%		1,172	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	532,891		581,472	9%		710,032	22%



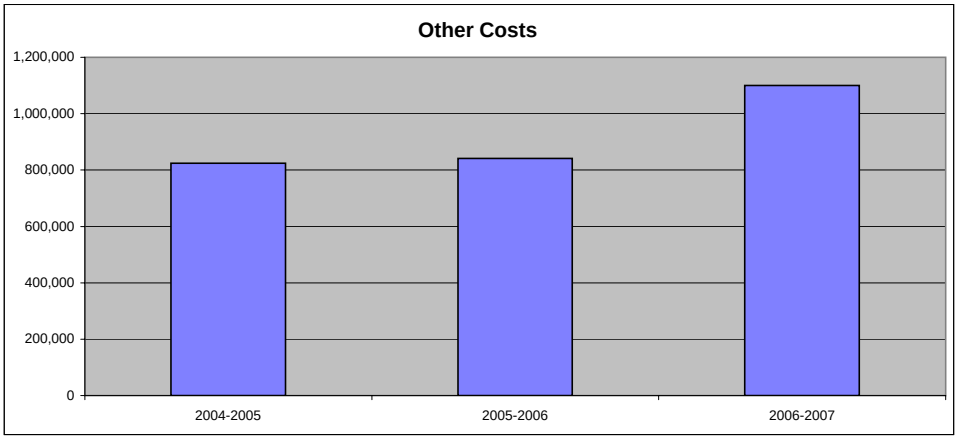
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	393,937		344,047	-13%		480,677	40%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	346,362		385,429	11%		473,200	23%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	67,822		91,963	36%		121,000	32%
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	16,449		20,244	23%		25,345	25%
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	824,570		841,683	2%		1,100,222	31%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	1,444		1,474	2%		1,816	23%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	824,570		841,683	2%		1,100,222	31%



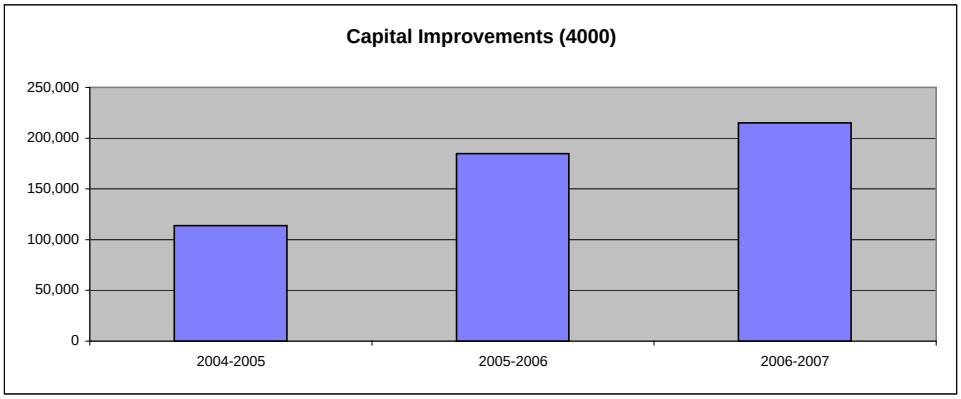
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	113,666		184,661	62%		215,000	16%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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		0	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	113,666		184,661	62%		215,000	16%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	199		323	62%		355	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	113,666		184,661	62%		215,000	16%



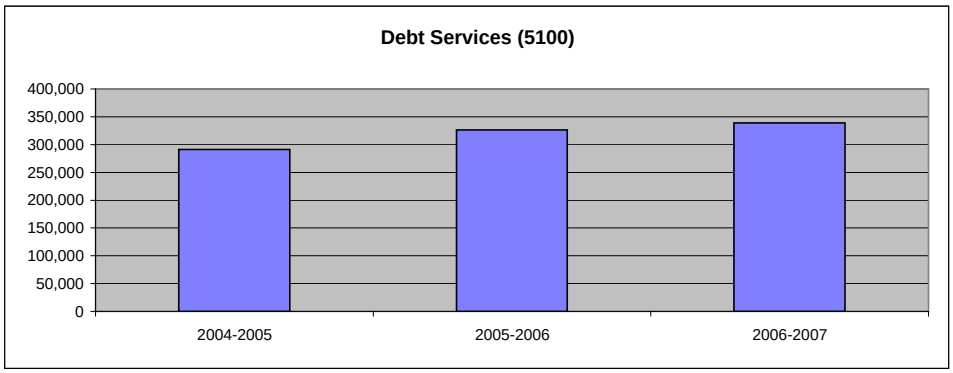
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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		0	0%		0	0%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	291,450		326,428	12%		339,228	4%
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	291,450		326,428	12%		339,228	4%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	510		572	12%		560	-2%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	291,450		326,428	12%		339,228	4%



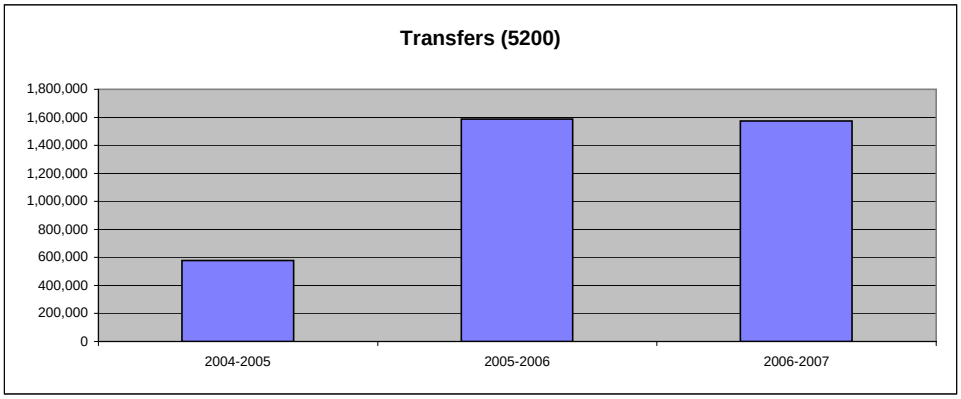
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	357,494		916,598	156%		955,700	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	219,802		670,633	205%		618,221	-8%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay							
Driver Training	0		0	0%		0	0%
Declining Enrollment			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%
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		0	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	577,296		1,587,231	175%		1,573,921	-1%
Enrollment (FTE)*	571.0		571.0	0%		606.0	6%
Amount per Pupil	1,011		2,780	175%		2,597	-7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	577,296		1,587,231	175%		1,573,921	-1%



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

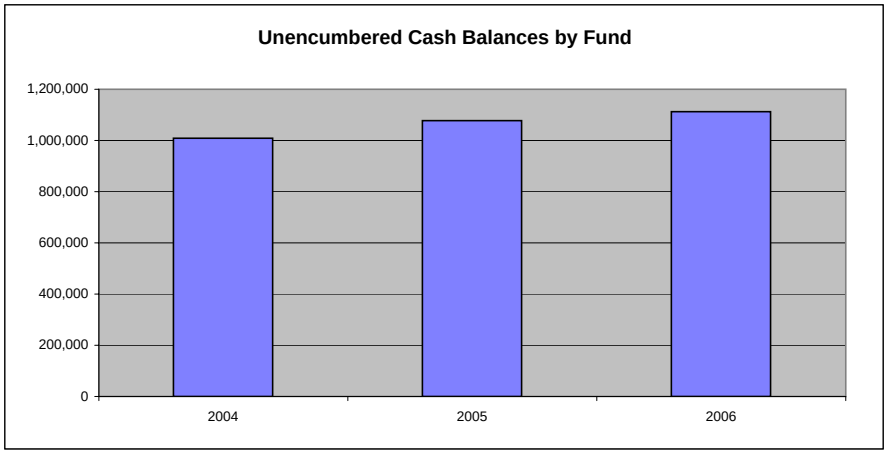
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 246

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	0	0	0
Federal Funds	27,504	3,078	0
Supplemental General	0	16,959	0
At Risk (4yr Old)			0
At Risk (K-12)			40,000
Bilingual Education	0	0	0
Capital Outlay	443,850	441,347	446,269
Driver Training	12,556	10,760	12,030
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	97,996	106,024	103,891
Professional Development	12,756	13,923	41,887
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	154,629	145,332	159,312
Vocational Education	0	0	77
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	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	85,759	85,759	
Text Book & Student Material	0	0	
Bond & Interest 1	173,164	253,836	309,441
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	1,008,214	1,077,018	1,112,907
Enrollment (FTE)*	571.0	571.0	606.0
Amount per Pupil	1,766	1,886	1,836
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	1,008,214	1,077,018	1,112,907



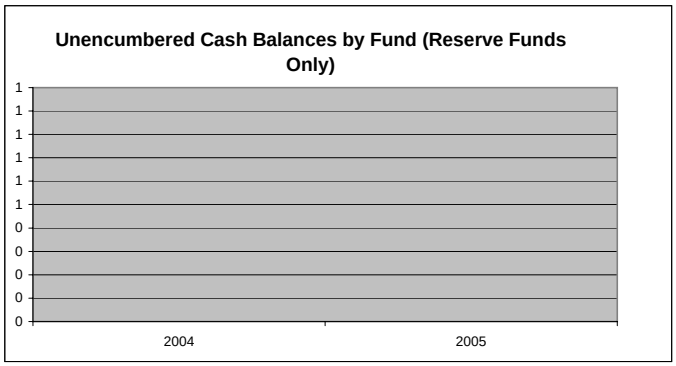
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

*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, 2004	July 1, 2005
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

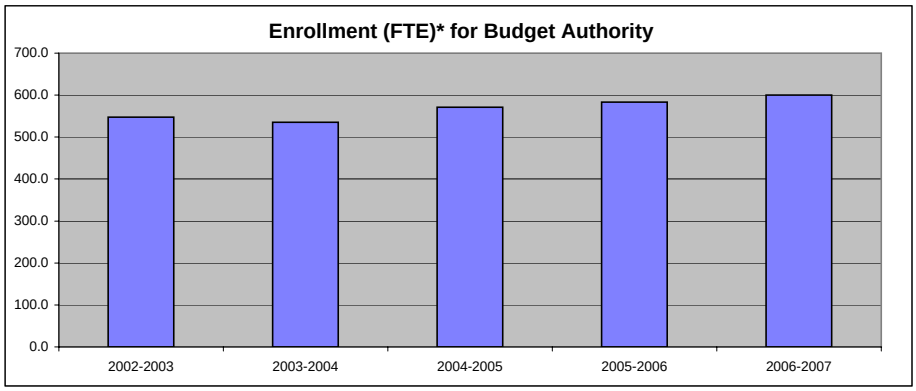


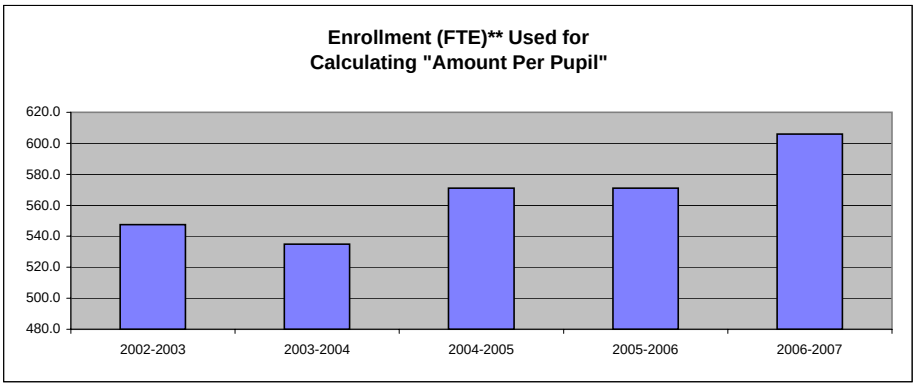
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

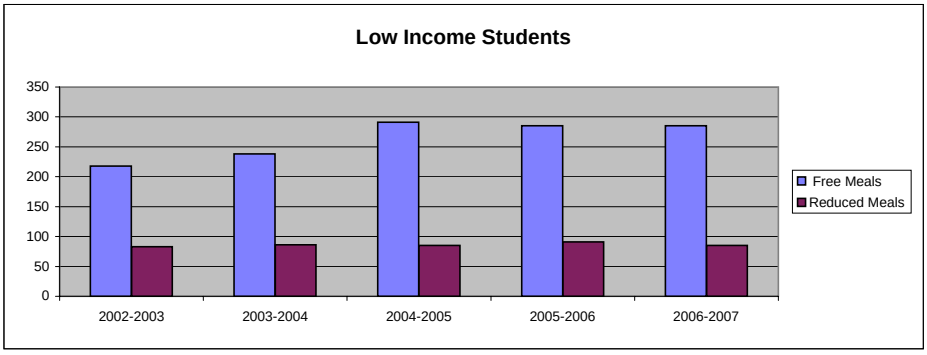
USD# 246

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	547.5	535.0	-2%	571.0	7%	583.0	2%	600.0	3%
Enrollment (FTE)**	547.5	535.0	-2%	571.0	7%	571.0	0%	606.0	6%
Number of Students - Free Meals	218	238	9%	291	22%	285	-2%	285	0%
Number of Students - Reduced Meals	83	86	4%	85	-1%	91	7%	85	-7%





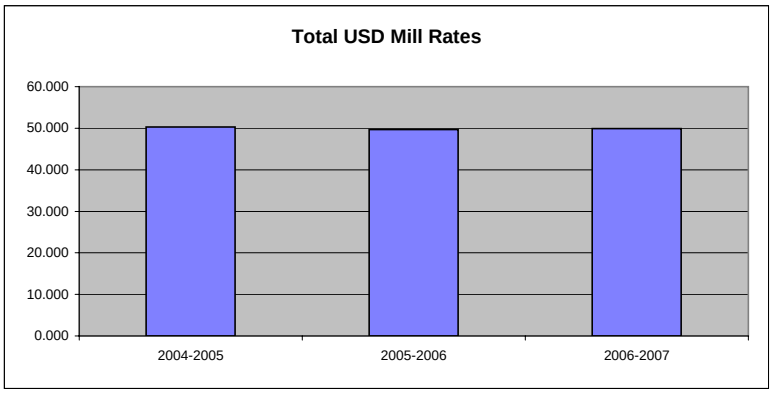


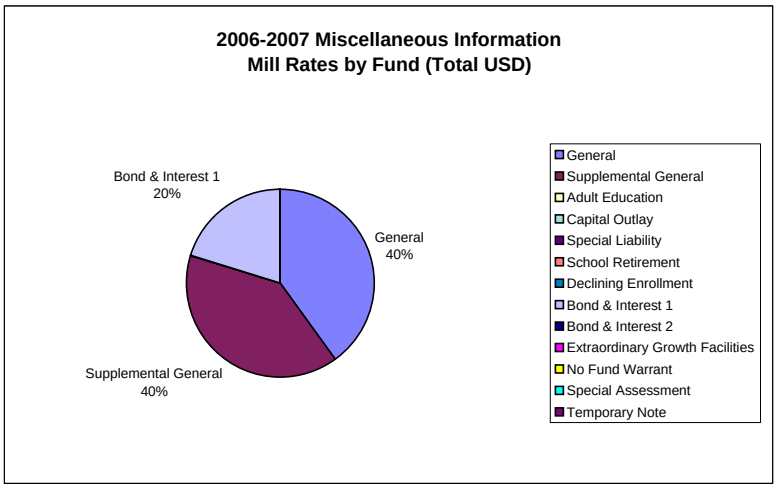
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	18.631	18.085	19.847
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	11.648	11.630	10.085
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	**50.279**	**49.715**	**49.932**
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**





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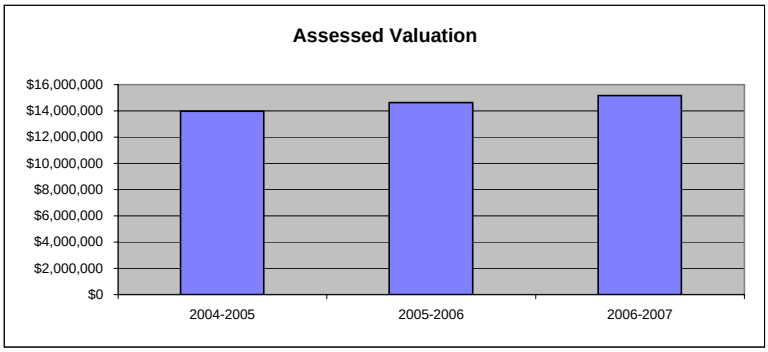
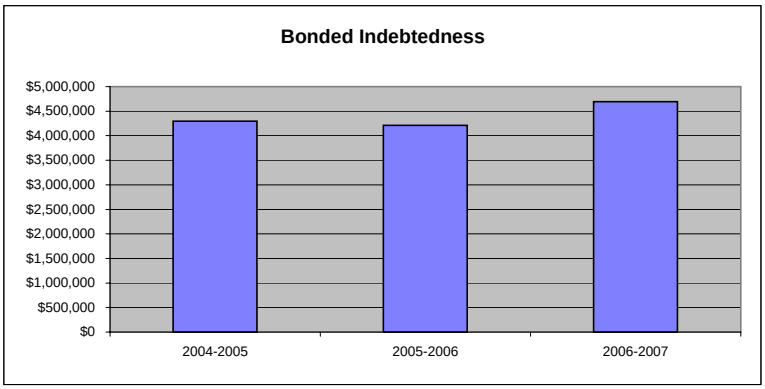
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$13,986,033	$14,636,138	$15,176,453
Bonded Indebtedness	$4,299,000	$4,210,000	$4,692,533