Budget Profile

2006-2007

Weskan USD 242

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

2006-2007 Budget General Information
USD #: 242

Introduction

USD 242 Weskan has an annual general fund budget of $1,283,578 for 2006-07, supplemented by a 16.212 mil LOB that generates $200,000. The district has experienced a slight but steady decline in enrollment over the last three years which is expected to continue for another three to four years.

Board Members

Rob Loftin, BOE President	785-943-5389
David Sexson, BOE Vice-President	785-943-5399
Tim Cress	785-943-5305
Brian Medina	785-943-5253
Eric Purvis	785-943-5386
Val Reiss	785-943-5441
Dan Welsh	785-943-5455

Key Staff

Superintendent: Mike Nulton
Associate or Assistant Superintendents: None
Business Office Staff: Candy Cox, BOE Clerk; Connie Okeson, BOE Secretary
Curriculum & Instruction Staff: Mike Nulton
Other Key Contacts: Cindy Harold, QPA Coordinator/Test Coordinator

The District's Accomplishments and Challenges

Accomplishments: Weskan School is fully accredited by the KSDE.

District test scores are well ahead of AYP expectations in all areas.

Weskan High School maintains a 100% graduation rate.

USD 242 continues to develop and improve educational technology opportunities for all students and every grade level.

Challenges: The continued decline in enrollment will pose a financial challenge in the future.

Teacher recruitment is already difficult for many schools and is magnified in Weskan due to the isolated locale and relatively low salary schedule. Benefits that help with recruitment (4-day week, healthcare plan, and continuing education fringe) may be difficult to maintain.

Fuel costs will have a major impact on the budget, especially in western Kansas where travel distances are typically great.

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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6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
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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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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)

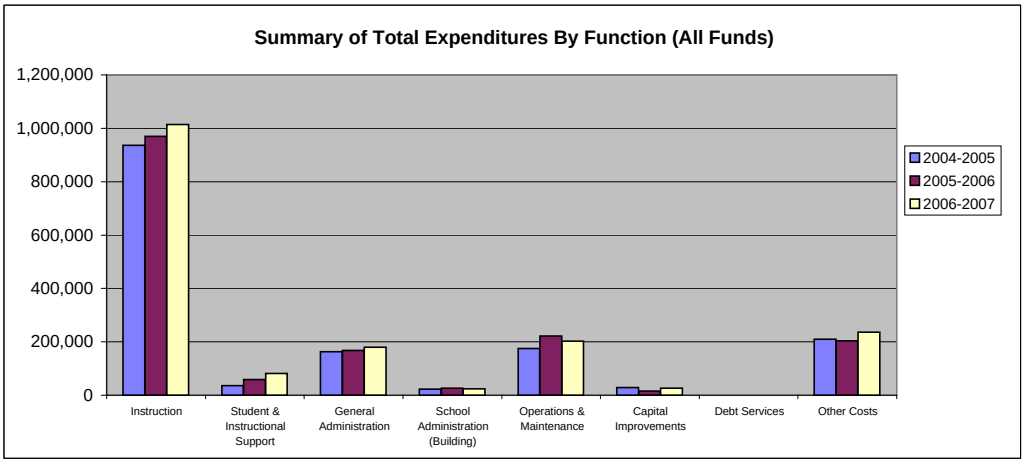
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	936,506	60%	969,905	58%	4%	1,014,299	58%	5%
Student & Instructional Support	35,494	2%	59,340	4%	67%	80,946	5%	36%
General Administration	162,535	10%	167,612	10%	3%	179,650	10%	7%
School Administration (Building)	23,127	1%	25,784	2%	11%	24,000	1%	-7%
Operations & Maintenance	174,780	11%	222,063	13%	27%	202,725	11%	-9%
Capital Improvements	29,204	2%	15,300	1%	-48%	26,000	1%	70%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	210,370	13%	203,246	12%	-3%	235,862	13%	16%
Total Expenditures	1,572,016	100%	1,663,250	100%	6%	1,763,482	100%	6%
Amount per Pupil	$12,000		$13,977		16%	$13,777		-1%

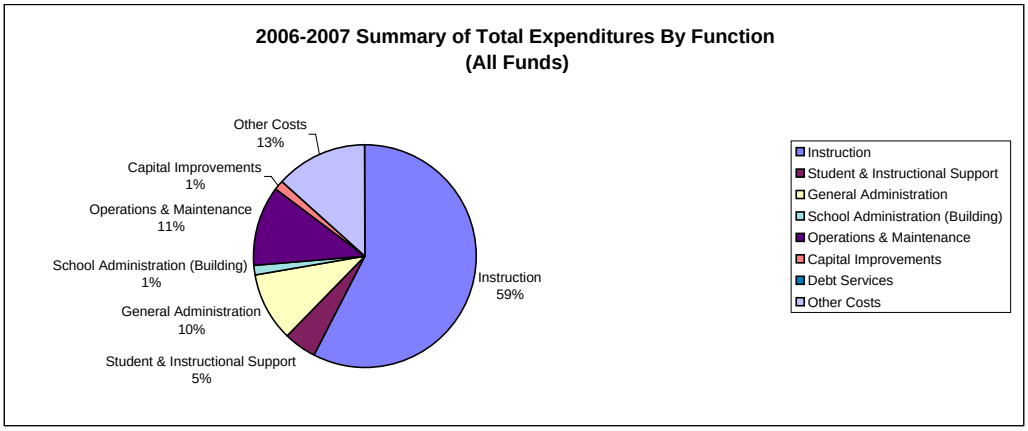
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #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

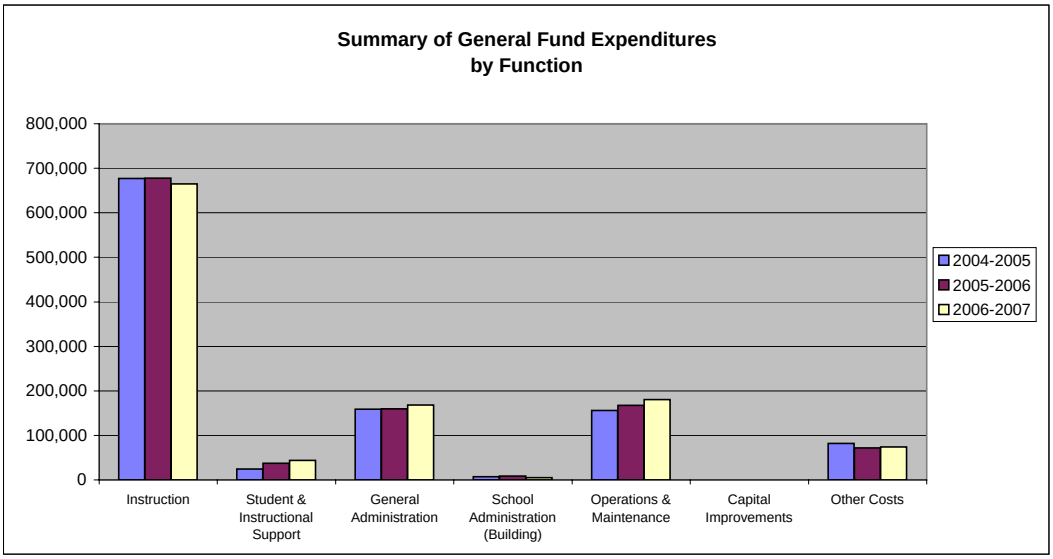


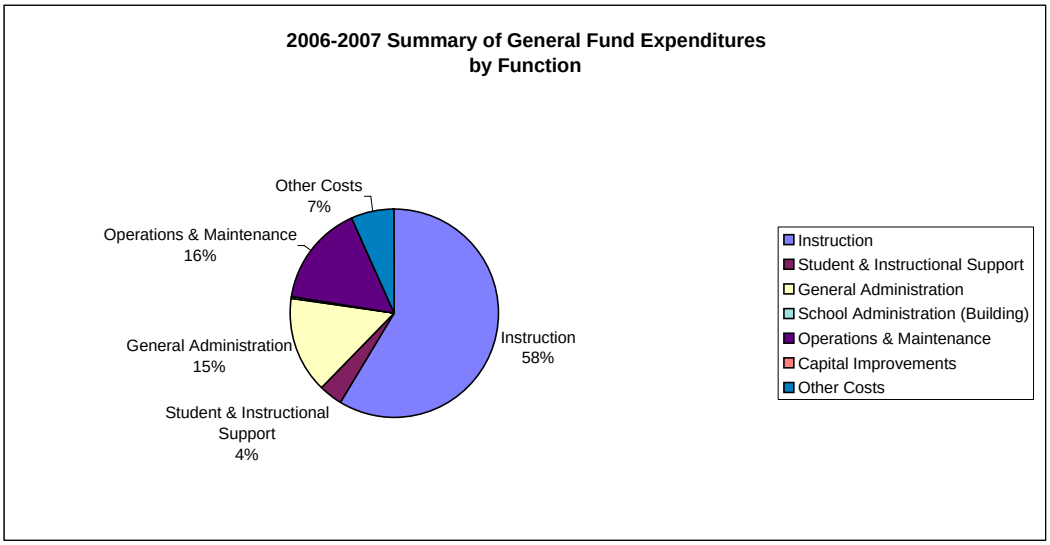


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	677,398	61%	678,011	60%	0%	664,804	58%	-2%
Student & Instructional Support	24,255	2%	37,114	3%	53%	43,946	4%	18%
General Administration	158,574	14%	159,491	14%	1%	168,350	15%	6%
School Administration (Building)	7,084	1%	8,430	1%	19%	5,000	0%	-41%
Operations & Maintenance	155,777	14%	167,392	15%	7%	180,500	16%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	81,683	7%	71,918	6%	-12%	74,350	7%	3%
Total Expenditures	1,104,771	100%	1,122,356	100%	2%	1,136,950	100%	1%
Amount per Pupil	$8,433		$9,432		12%	$8,882		-6%

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

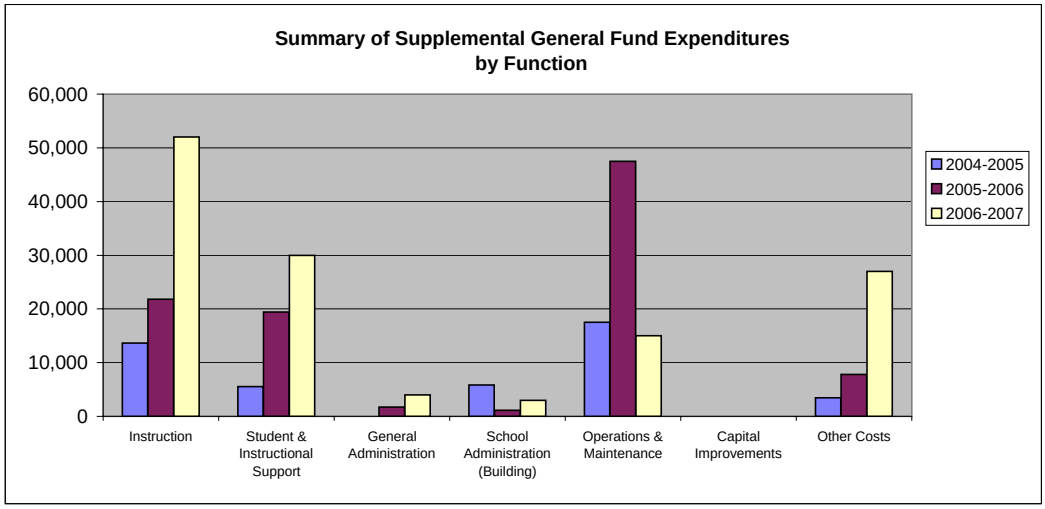


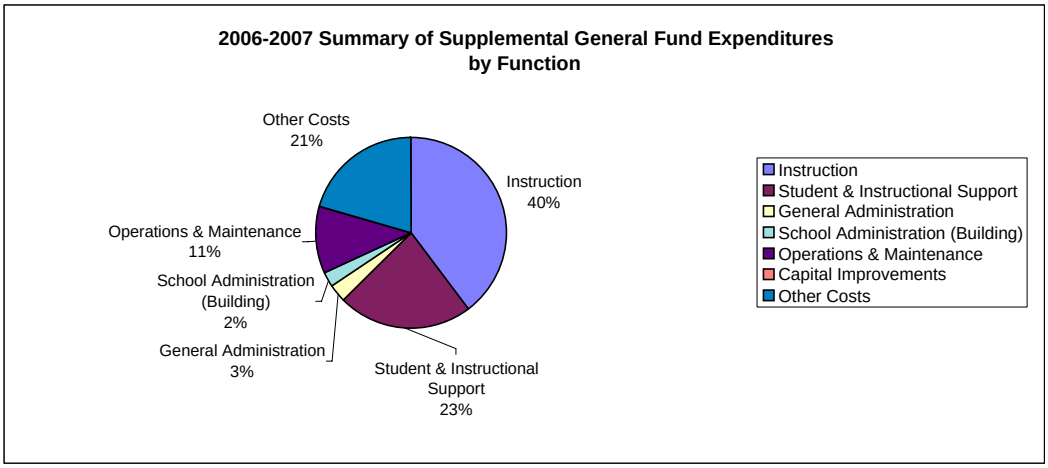


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	13,620	30%	21,807	22%	60%	52,000	40%	138%
Student & Instructional Support	5,530	12%	19,405	20%	251%	30,000	23%	55%
General Administration	0	0%	1,700	2%	0%	4,000	3%	135%
School Administration (Building)	5,868	13%	1,161	1%	-80%	3,000	2%	158%
Operations & Maintenance	17,546	38%	47,469	48%	171%	15,000	11%	-68%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,477	8%	7,833	8%	125%	27,000	21%	245%
Total Expenditures	46,041	100%	99,375	100%	116%	131,000	100%	32%
Amount per Pupil	$351		$835		138%	$1,023		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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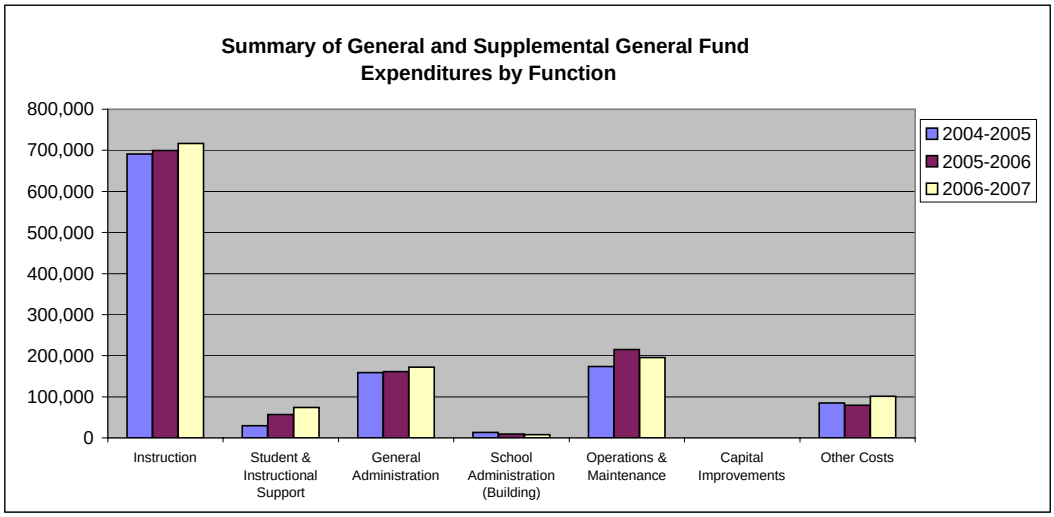
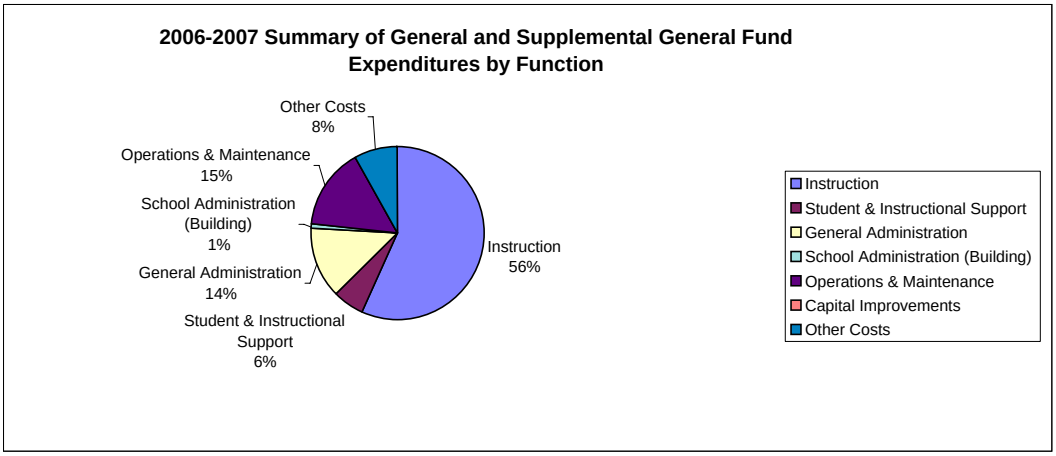
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	691,018	60%	699,818	57%	1%	716,804	57%	2%
Student & Instructional Support	29,785	3%	56,519	5%	90%	73,946	6%	31%
General Administration	158,574	14%	161,191	13%	2%	172,350	14%	7%
School Administration (Building)	12,952	1%	9,591	1%	-26%	8,000	1%	-17%
Operations & Maintenance	173,323	15%	214,861	18%	24%	195,500	15%	-9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	85,160	7%	79,751	7%	-6%	101,350	8%	27%
Total Expenditures	1,150,812	100%	1,221,731	100%	6%	1,267,950	100%	4%
Amount per Pupil	$8,785		$10,267		17%	$9,906		-4%

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.

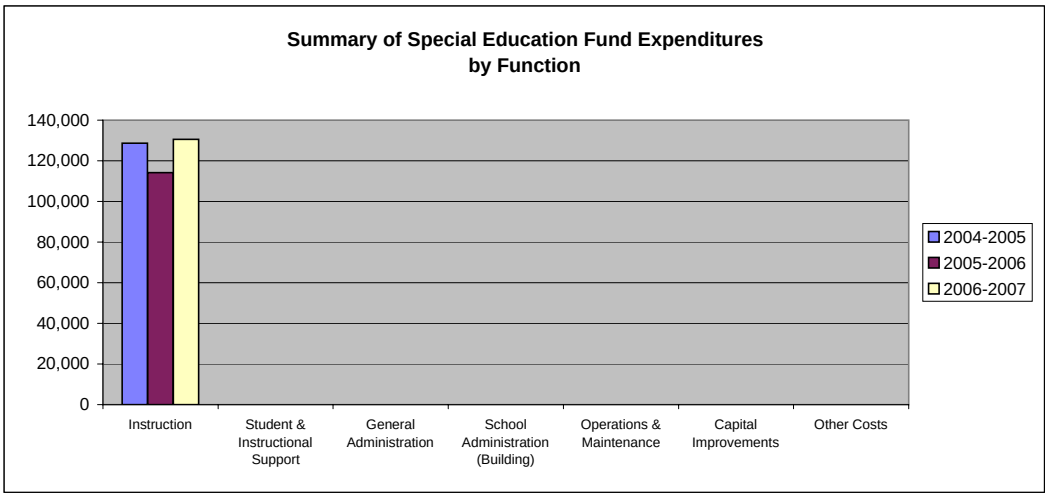


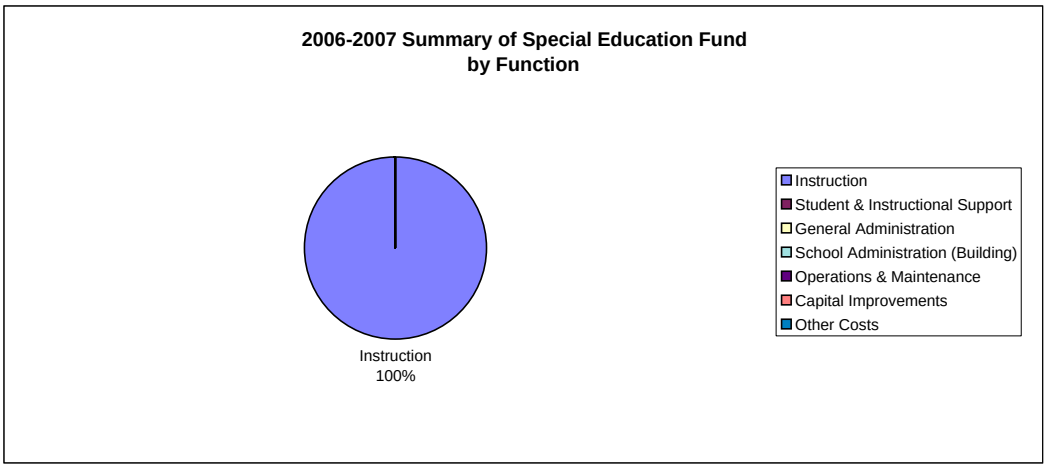


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	128,688	100%	114,152	100%	-11%	130,500	100%	14%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	128,688	100%	114,152	100%	-11%	130,500	100%	14%
Amount per Pupil	$982		$959		-2%	$1,020		6%

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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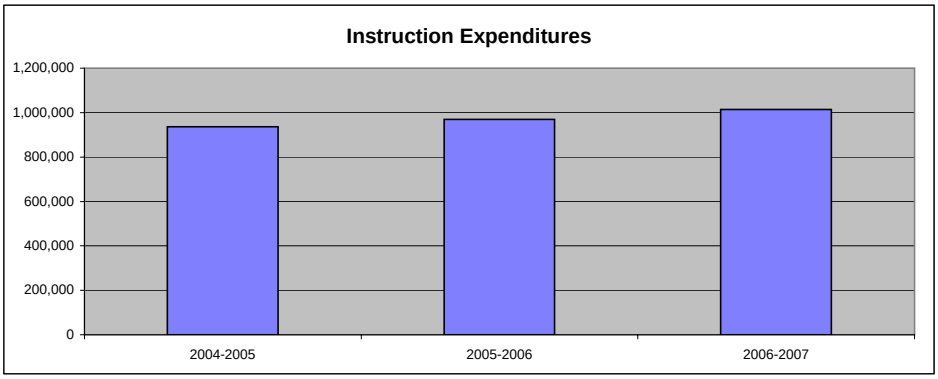
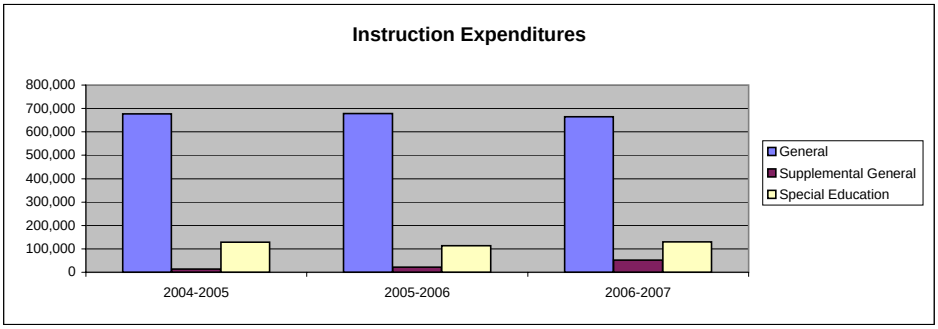
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	677,398		678,011	0%		664,804	-2%
Federal Funds	63,461		70,613	11%		60,680	-14%
Supplemental General	13,620		21,807	60%		52,000	138%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			25,360			43,298	71%
Bilingual Education	0		1,331	0%		2,158	62%
Capital Outlay	9,670		8,218	-15%		10,000	22%
Driver Education	2,966		1,821	-39%		2,155	18%
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	128,688		114,152	-11%		130,500	14%
Vocational Education	3,391		12,065	256%		5,611	-53%
Gifts/Grants	0		0	0%		160	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	29,887		34,672	16%		42,933	24%
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,425		1,855	-75%			
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	936,506		969,905	4%		1,014,299	5%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	7,149		8,150	14%		7,924	-3%
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	936,506		969,905	4%		1,014,299	5%





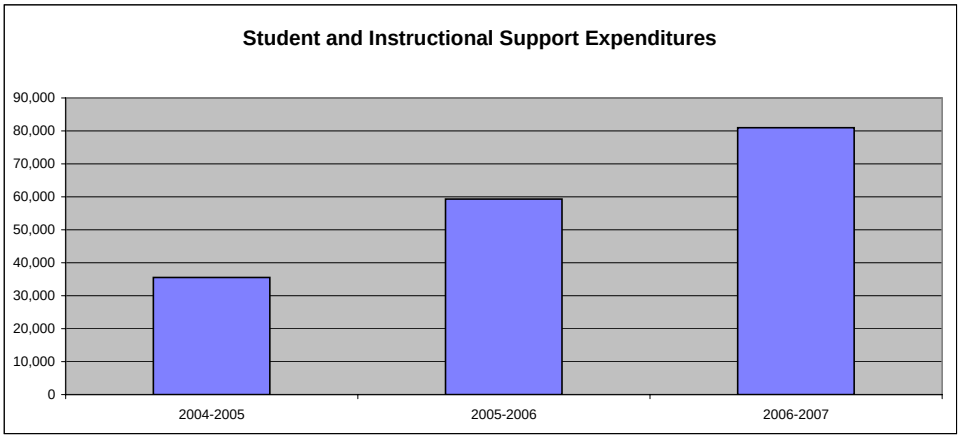
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	24,255		37,114	53%		43,946	18%
Federal Funds	3,512		0	-100%		2,000	0%
Supplemental General	5,530		19,405	251%		30,000	55%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			1,228			1,000	-19%
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	2,197		1,593	-27%		4,000	151%
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	35,494		59,340	67%		80,946	36%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	271		499	84%		632	27%
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	35,494		59,340	67%		80,946	36%
Amount per Pupil	$271		$499	84%		$632	27%



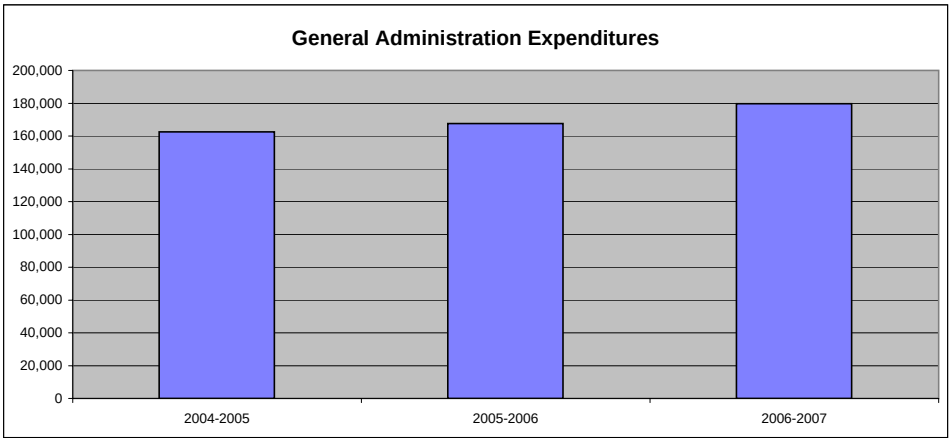
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	158,574		159,491	1%		168,350	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		1,700	0%		4,000	135%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		2,293	0%		3,000	31%
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	3,961		4,128	4%		4,300	4%
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	162,535		167,612	3%		179,650	7%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	1,241		1,409	14%		1,404	0%
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	162,535		167,612	3%		179,650	7%



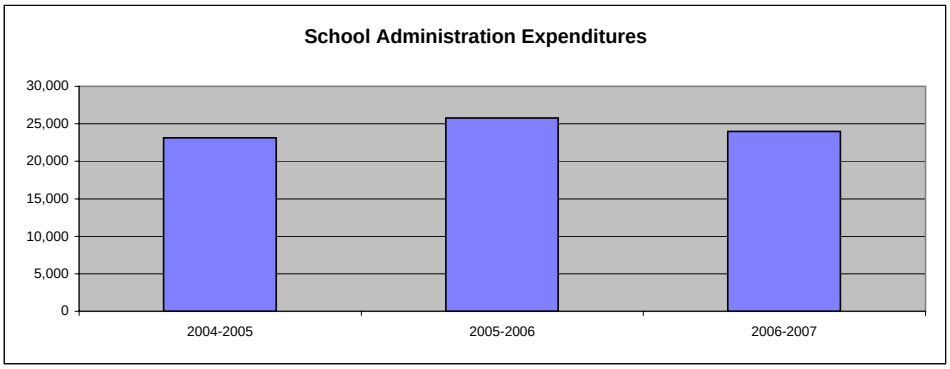
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	7,084		8,430	19%		5,000	-41%
Federal Funds	0		0	0%		0	0%
Supplemental General	5,868		1,161	-80%		3,000	158%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	10,175		16,193	59%		16,000	-1%
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	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	23,127		25,784	11%		24,000	-7%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	177		217	23%		188	-13%
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	23,127		25,784	11%		24,000	-7%



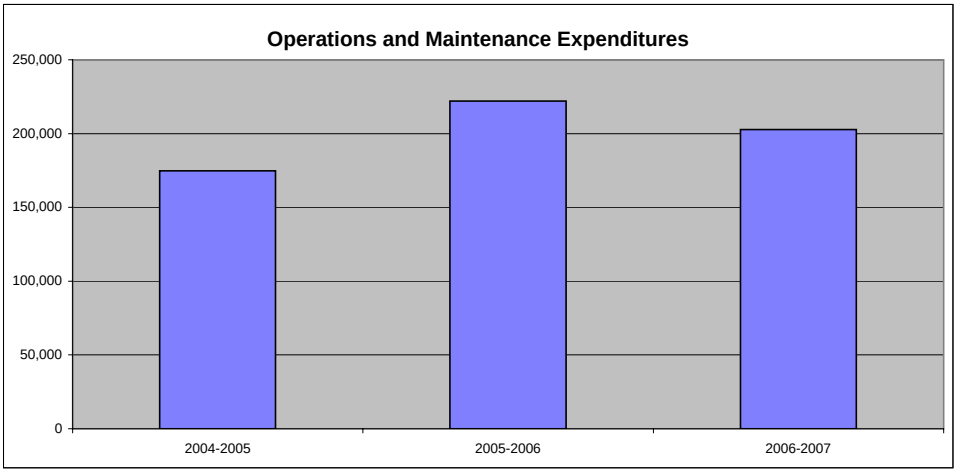
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	155,777		167,392	7%		180,500	8%
Federal Funds	0		0	0%		0	0%
Supplemental General	17,546		47,469	171%		15,000	-68%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		5,460	0%		5,000	-8%
Driver Training	17		91	435%		350	285%
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	1,440		1,651	15%		1,875	14%
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	174,780		222,063	27%		202,725	-9%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	1,334		1,866	40%		1,584	-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	174,780		222,063	27%		202,725	-9%



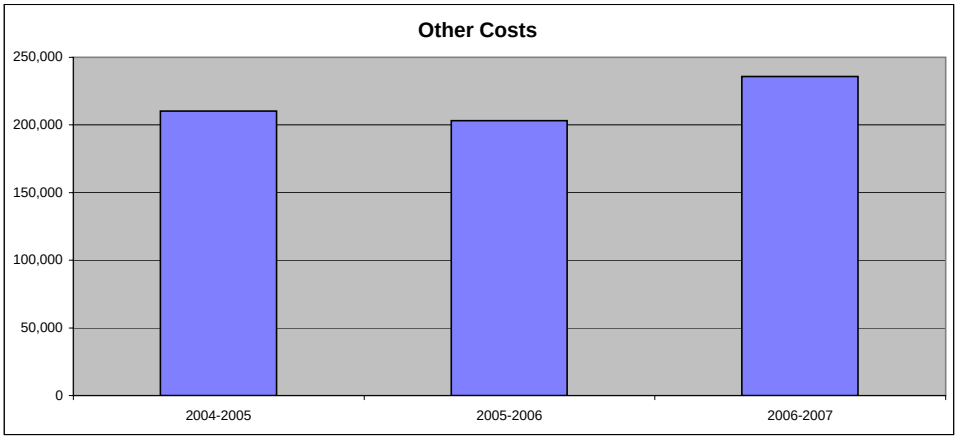
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	81,683		71,918	-12%		74,350	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	3,477		7,833	125%		27,000	245%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			1,508			2,702	79%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	52,009		48,424	-7%		45,000	-7%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	72,481		71,418	-1%		85,870	20%
Professional Development	0		1,319	0%		0	-100%
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	720		826	15%		940	14%
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	210,370		203,246	-3%		235,862	16%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	1,606		1,708	6%		1,843	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	210,370		203,246	-3%		235,862	16%



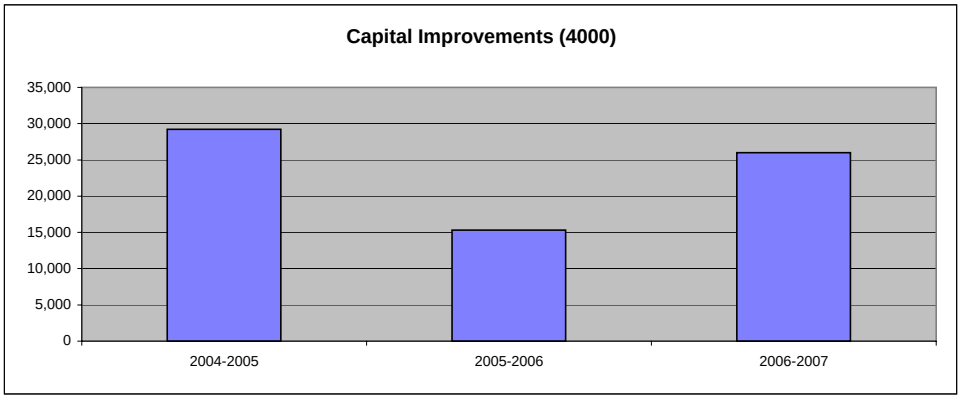
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	29,204		15,300	-48%		26,000	70%
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	29,204		15,300	-48%		26,000	70%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	223		129	-42%		203	58%
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	29,204		15,300	-48%		26,000	70%



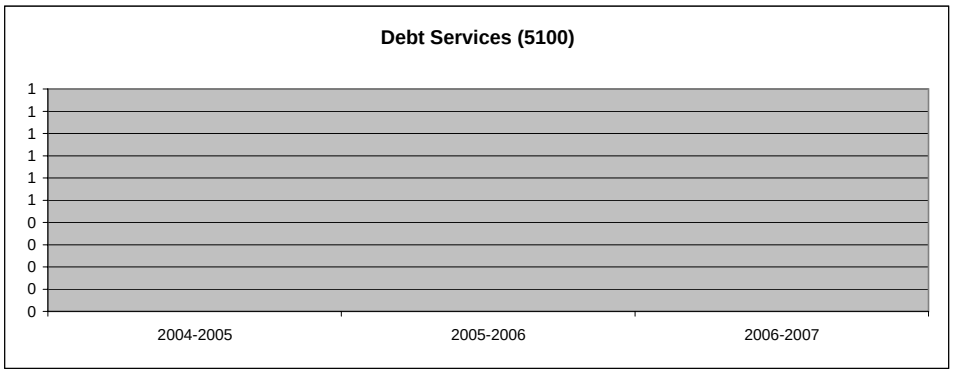
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	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	0		0	0%		0	0%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	0		0	0%		0	0%
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	0		0	0%		0	0%



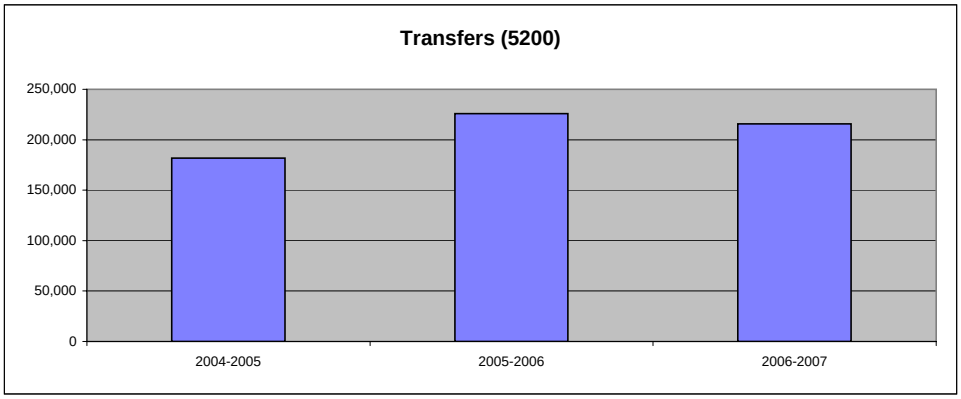
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	117,970		140,325	19%		146,628	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	63,959		85,624	34%		69,000	-19%
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	181,929		225,949	24%		215,628	-5%
Enrollment (FTE)*	131.0		119.0	-9%		128.0	8%
Amount per Pupil	1,389		1,899	37%		1,685	-11%
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	181,929		225,949	24%		215,628	-5%



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

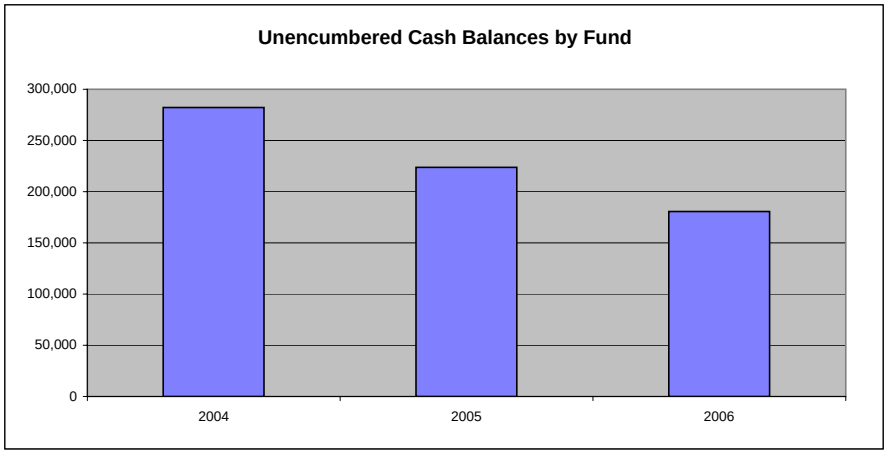
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 242

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	2,696	160	2,950
Federal Funds	-2,053	-4,644	204
Supplemental General	2,849	1,422	15,958
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	195,815	135,599	94,244
Driver Training	839	1,735	2,193
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	14,569	15,113	23,119
Professional Development	1,955	3,361	3,787
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	30,299	31,822	38,083
Vocational Education	0	0	0
Gifts/Grants	0	85	160
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	28,354	35,747	
Text Book & Student Material	6,753	3,199	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	282,076	223,599	180,698
Enrollment (FTE)*	131.0	119.0	128.0
Amount per Pupil	2,153	1,879	1,412
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	282,076	223,599	180,698



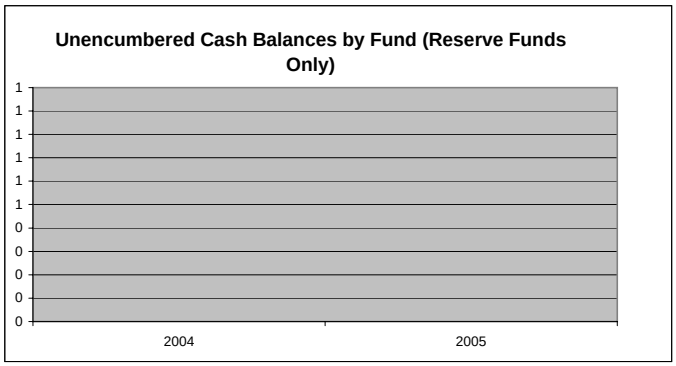
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

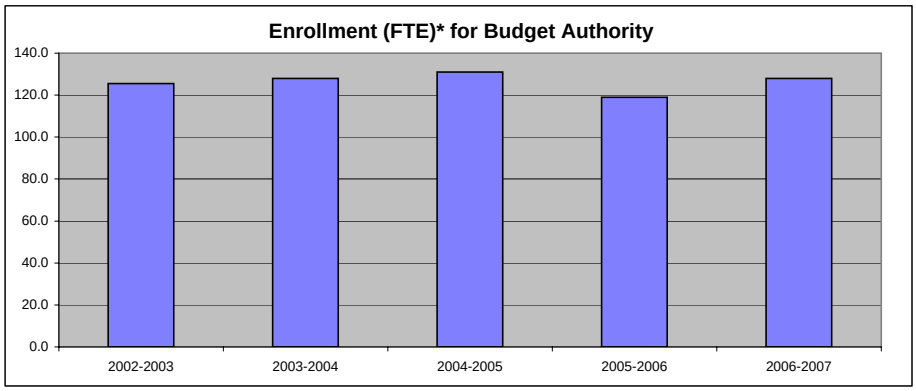


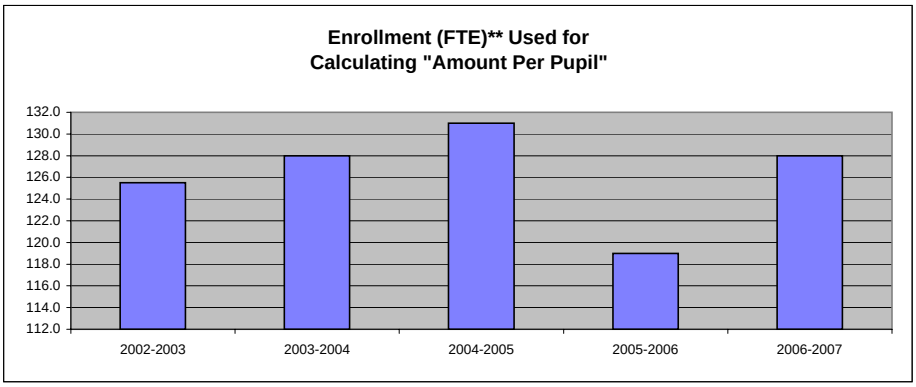
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

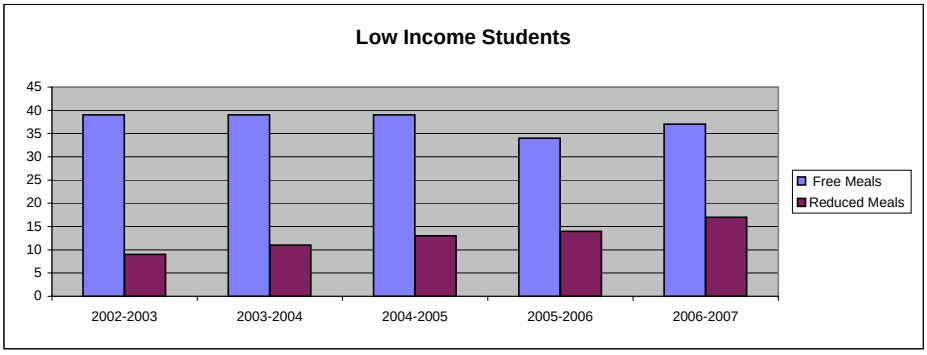
USD# 242

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)*	125.5	128.0	2%	131.0	2%	119.0	-9%	128.0	8%
Enrollment (FTE)**	125.5	128.0	2%	131.0	2%	119.0	-9%	128.0	8%
Number of Students - Free Meals	39	39	0%	39	0%	34	-13%	37	9%
Number of Students - Reduced Meals	9	11	22%	13	18%	14	8%	17	21%





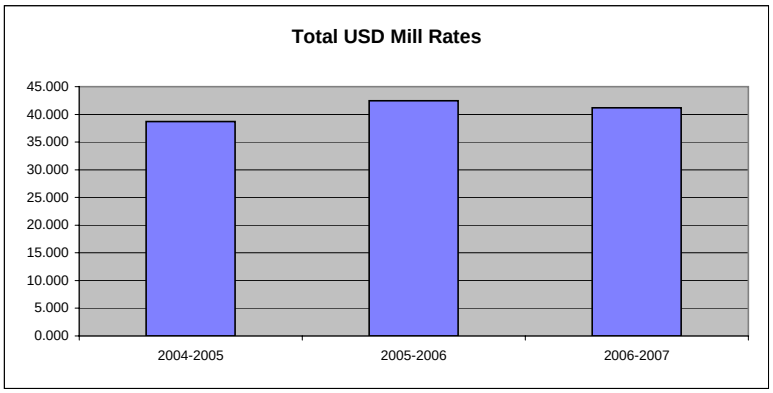


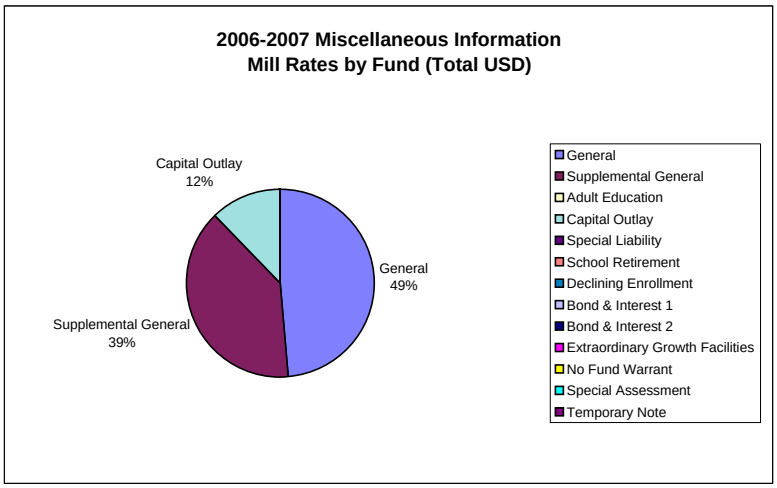
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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.

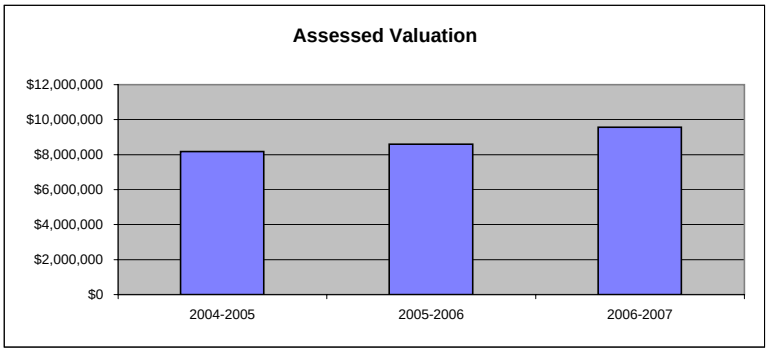
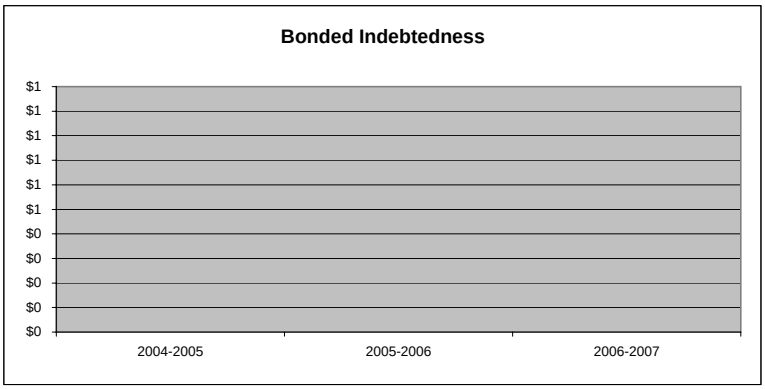
Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	13.709	17.437	16.212
Adult Education	0.000	0.000	0.000
Capital Outlay	5.000	5.000	5.000
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	0.000	0.000	0.000
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	**38.709**	**42.437**	**41.212**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





USD# 242

Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$8,181,901	$8,604,122	$9,564,785
Bonded Indebtedness	$0	$0	$0