Budget Profile

2006-2007

USD 239 North Ottawa County

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- Supplemental Information for Tables in *Summary of Expenditures*
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2006-2007 Budget General Information
USD #: 239

Introduction

USD #239, North Ottawa County is a high quality student-centered school district located in North Central Kansas Approximately 25 miles north of Salina, Kansas. The school district serves Minneapolis, Delphos, Ada and Wells, Kansas along with the surrounding rural area. Minneapolis is the county seat for Ottawa County and the community has excellent health care, recreational and business facilities. Overall the students of USD 239 are receiving a high-quality education and the results can be seen in their test scores, graduation rate, number of scholarship recipients, extra curricular accomplishments and other areas. USD 239 will move forward with a proposed bond in November 2006. The bond issue will address facility renovations, additional classroom space and a new gymnasium.

Board Members

Rodney George, President
David Pounds, Vice-President
Samantha Davis
David Crosson
Brenton Kindall
Karen Ballou
William Little

Key Staff

Superintendent:	Dr. Larry Combs	
Other Key Contacts:	Bradley Reed	-Minneapolis High School Principal
	Patricia Anderson	-Minneapolis Grade School Principal
	Kennie Chapman	-Transportation Director
	Robin Allen	-Food Service Director
Business Office Staff:	Patricia McNutt	-Board Clerk
	Holly Nelson	-Board Treasurer
	Kimberly Shafer	-Accounts Payable Clerk

The District's Accomplishments and Challenges

Accomplishments:

- The classes graduating from Minneapolis High School, on average, will receive in excess of $100,000 in local, state and national scholarships. Many years the total amount of scholarships earned by a senior class far exceeded $100,000.
- The graduation rate of MHS has been in excess of 99% over the last several years.
- Attendance rates are at or above the state average in most areas.
- Discipline issues are generally of minor significance. Major discipline problems and major student issues are encountered very infrequently.
- The school district has an exceptional extra-curricular program. The Fine Arts program (music, debate, drama and art) enjoy high participation and exceptional public support. The Forensic Team is renowned throughout the state and sends many participants to state competition.
- The school district has a comprehensive athletic program for grade 7-12 students. The community strongly supports athletics yet maintains a healthy perspective and balance toward athletics. Teamwork, growth, improvements and good sportsmanship take

precedent over won and lost records. Minneapolis High School is highly competitive in their league. The MHS Boys' Track team was crowned Class 3A State Champions in 2002 and 2005 and 2A State Champions in 2006. The MHS Boys' Basketball team was class 3A State Runner-up in 2004. The MHS Boys' and Girls' Basketball teams placed 4th in class 2A in 2006. The MHS Volleyball team played in the 2A State Tournament in 2006.

- The school district places a strong emphasis on academics. High standards are established and most students achieve at those standards. The schools achieve near the "standard of excellence" in many areas on the Kansas Assessments.
- USD 239 enjoys strong community support and participation in all aspects of the educational process.

Challenges:

- USD 239 has been a "declining enrollment" school district, but the enrollment has stabilized the last two years. However, the previous loss of students equals a loss of dollars. This loss of dollars, in the past, has led to the following problems over the last several years:
    - Inability to create a competitive teacher salary package.
    - The closure of a facility in one small community and the resulting hard feelings that accompany the closure of a school.
    - Inability to keep up-to-date with the changes in technology.
    - Delayed facility improvements.
    - Larger class sizes.
    - Continuous struggle to keep up with increased costs.

Supplemental Information for the Following Tables

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

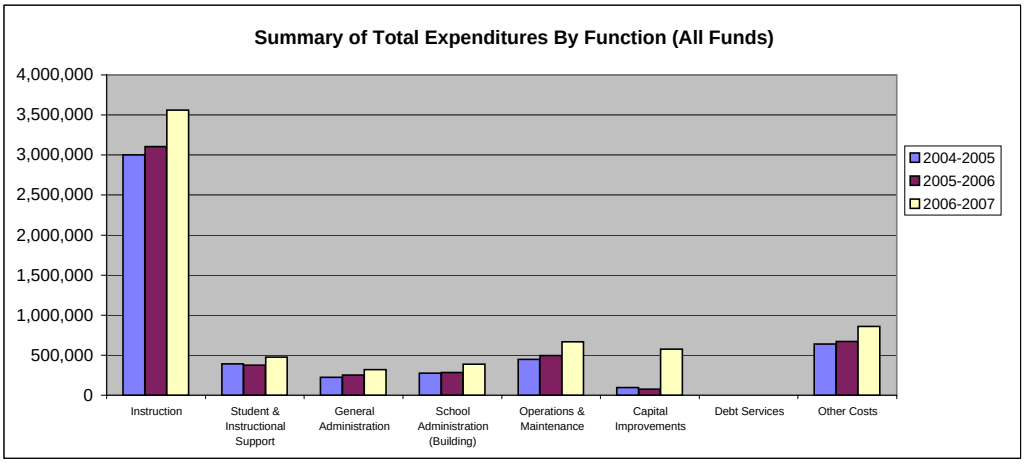
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	3,002,163	59%	3,106,341	59%	3%	3,562,323	52%	15%
Student & Instructional Support	391,715	8%	374,786	7%	-4%	474,467	7%	27%
General Administration	221,866	4%	251,055	5%	13%	320,283	5%	28%
School Administration (Building)	275,953	5%	282,932	5%	3%	389,153	6%	38%
Operations & Maintenance	446,602	9%	493,644	9%	11%	668,566	10%	35%
Capital Improvements	96,389	2%	75,433	1%	-22%	573,585	8%	660%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	640,161	13%	669,887	13%	5%	857,730	13%	28%
Total Expenditures	5,074,849	100%	5,254,078	100%	4%	6,846,107	100%	30%
Amount per Pupil	$9,398		$9,544		2%	$11,804		24%

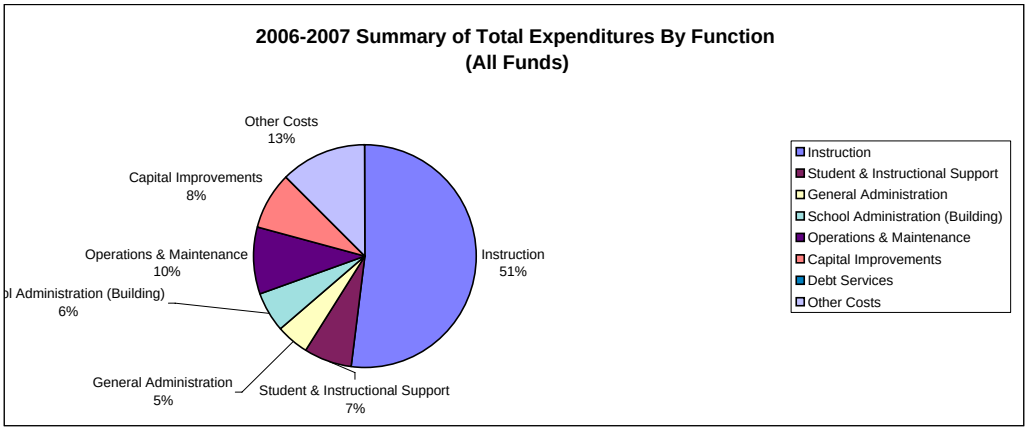
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

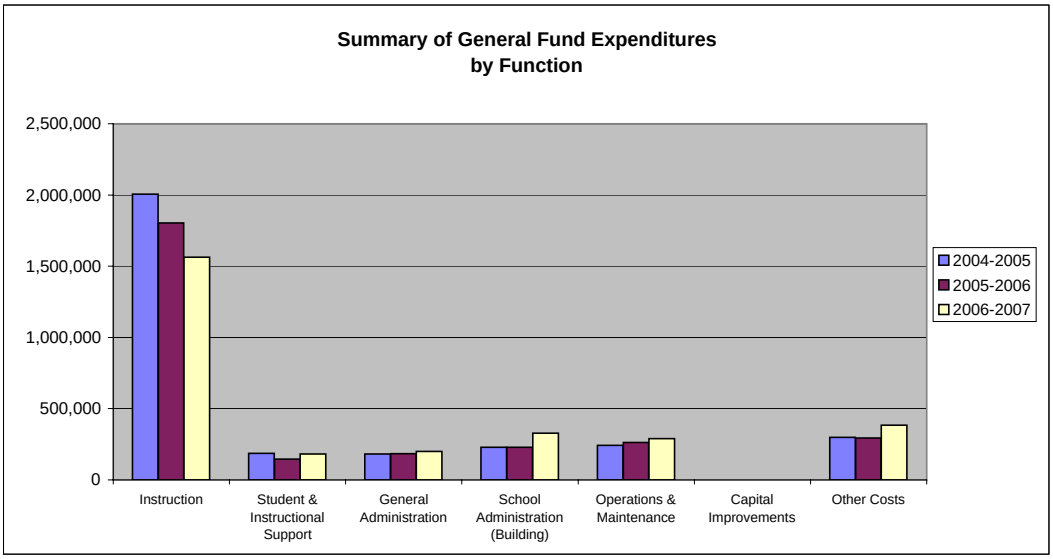


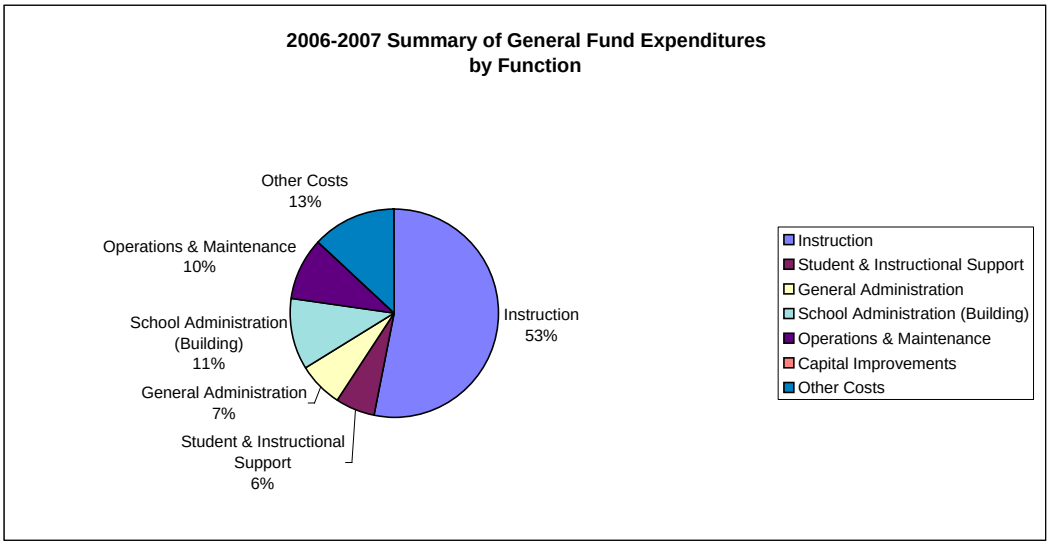


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,006,315	64%	1,804,156	62%	-10%	1,563,197	53%	-13%
Student & Instructional Support	187,274	6%	145,765	5%	-22%	181,664	6%	25%
General Administration	181,478	6%	184,064	6%	1%	200,286	7%	9%
School Administration (Building)	229,069	7%	229,841	8%	0%	327,800	11%	43%
Operations & Maintenance	242,421	8%	262,626	9%	8%	289,300	10%	10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	298,177	9%	293,160	10%	-2%	383,050	13%	31%
Total Expenditures	3,144,734	100%	2,919,612	100%	-7%	2,945,297	100%	1%
Amount per Pupil	$5,824		$5,304		-9%	$5,078		-4%

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

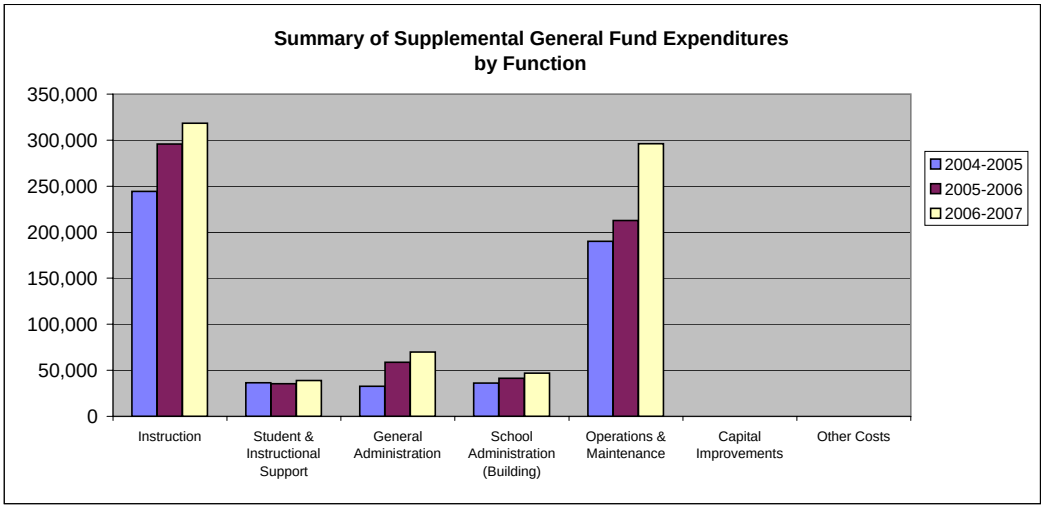


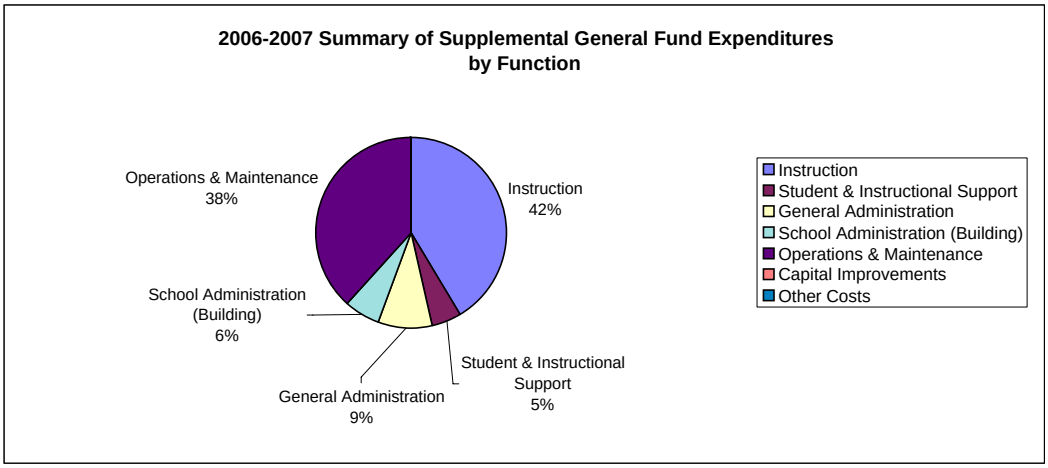


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	244,327	45%	295,879	46%	21%	318,255	41%	8%
Student & Instructional Support	36,529	7%	35,349	5%	-3%	39,000	5%	10%
General Administration	32,792	6%	58,588	9%	79%	69,745	9%	19%
School Administration (Building)	36,250	7%	41,326	6%	14%	47,000	6%	14%
Operations & Maintenance	190,102	35%	212,858	33%	12%	296,000	38%	39%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	540,000	100%	644,000	100%	19%	770,000	100%	20%
Amount per Pupil	$1,000		$1,170		17%	$1,328		13%

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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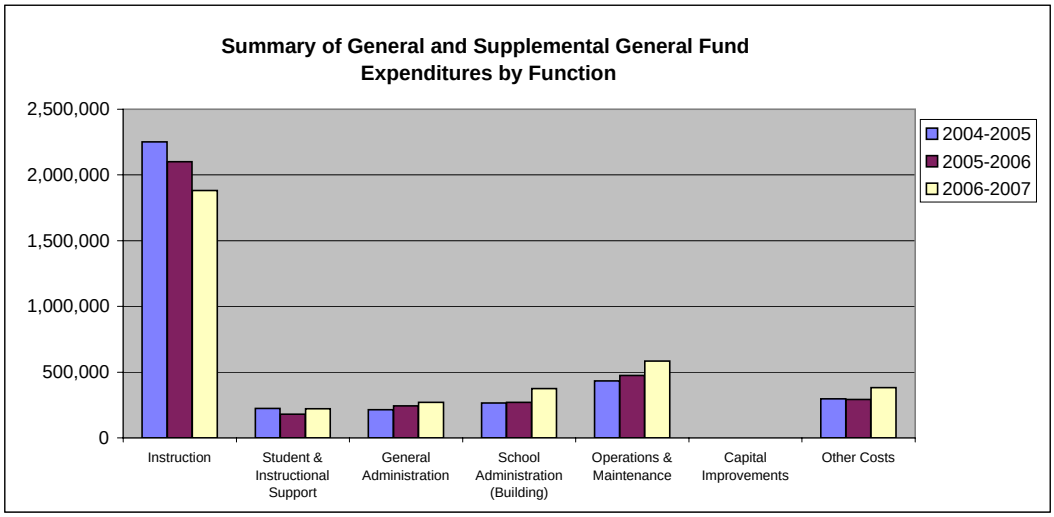
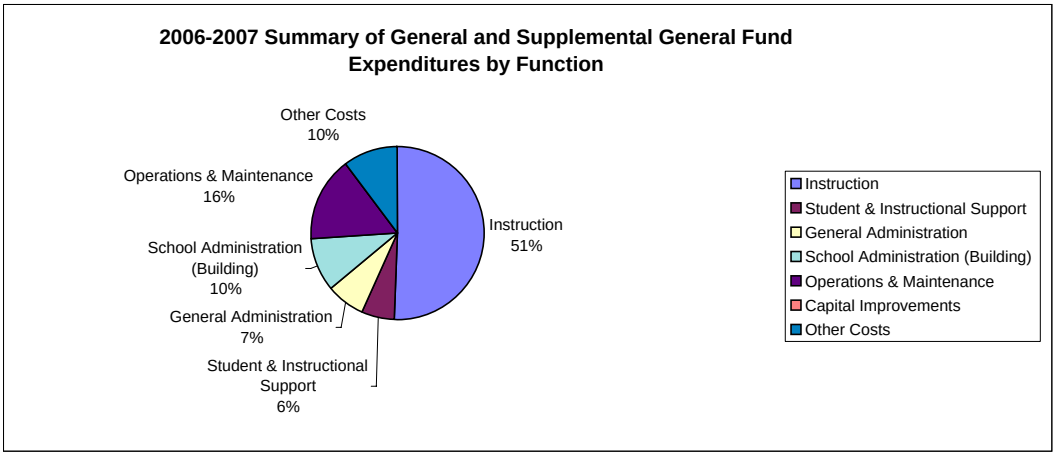
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,250,642	61%	2,100,035	59%	-7%	1,881,452	51%	-10%
Student & Instructional Support	223,803	6%	181,114	5%	-19%	220,664	6%	22%
General Administration	214,270	6%	242,652	7%	13%	270,031	7%	11%
School Administration (Building)	265,319	7%	271,167	8%	2%	374,800	10%	38%
Operations & Maintenance	432,523	12%	475,484	13%	10%	585,300	16%	23%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	298,177	8%	293,160	8%	-2%	383,050	10%	31%
Total Expenditures	3,684,734	100%	3,563,612	100%	-3%	3,715,297	100%	4%
Amount per Pupil	$6,824		$6,473		-5%	$6,406		-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.

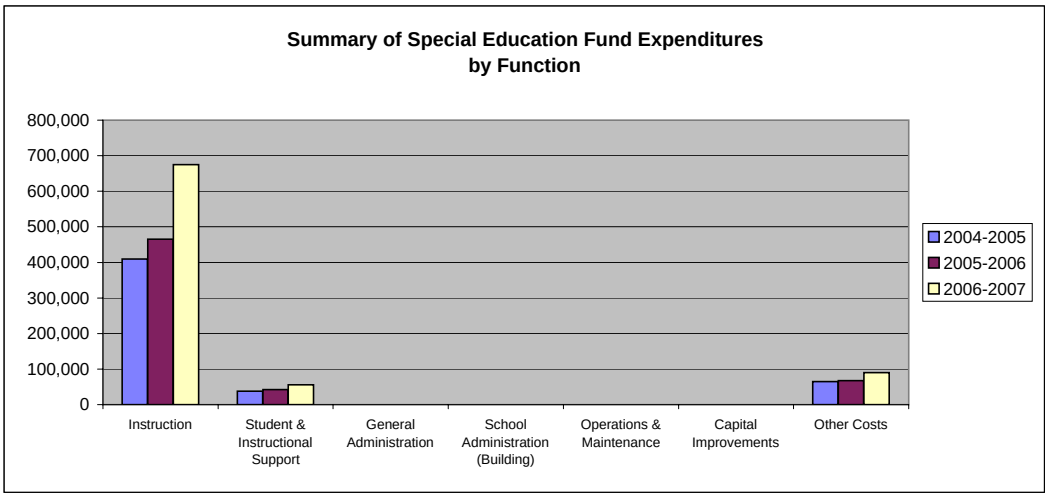


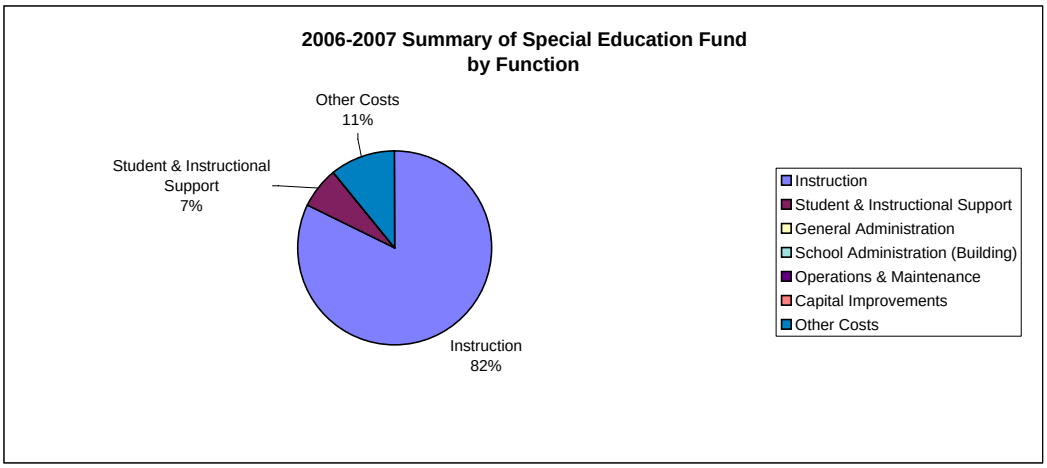


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	409,870	80%	465,242	81%	14%	674,664	82%	45%
Student & Instructional Support	37,370	7%	42,362	7%	13%	56,055	7%	32%
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	65,048	13%	67,326	12%	4%	89,600	11%	33%
Total Expenditures	512,288	100%	574,930	100%	12%	820,319	100%	43%
Amount per Pupil	$949		$1,044		10%	$1,414		35%

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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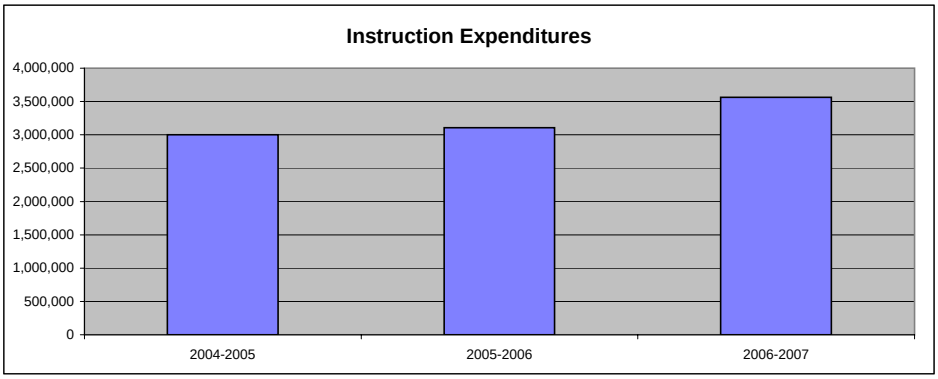
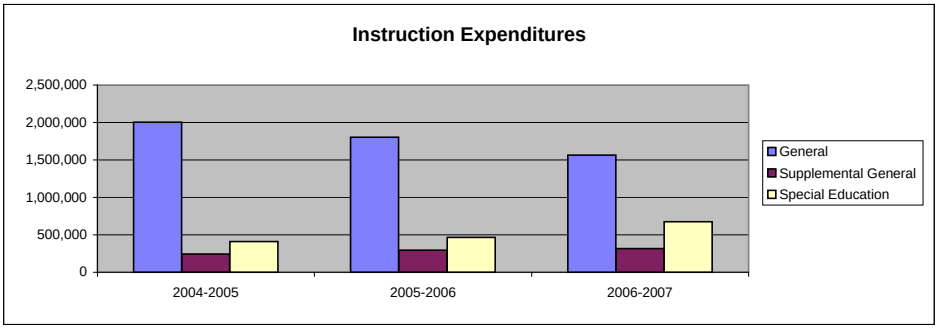
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	2,006,315		1,804,156	-10%		1,563,197	-13%
Federal Funds	97,330		119,754	23%		113,444	-5%
Supplemental General	244,327		295,879	21%		318,255	8%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			120,140			478,555	298%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	24,019		28,869	20%		87,955	205%
Driver Education	3,152		10,567	235%		12,500	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	12,594		6,207	-51%		19,726	218%
Special Education	409,870		465,242	14%		674,664	45%
Vocational Education	80,000		126,337	58%		141,018	12%
Gifts/Grants	17,039		13,425	-21%		23,836	78%
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	95,708		105,881	11%		129,173	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	11,809		9,884	-16%			
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	3,002,163		3,106,341	3%		3,562,323	15%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	5,560		5,643	1%		6,142	9%
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	3,002,163		3,106,341	3%		3,562,323	15%





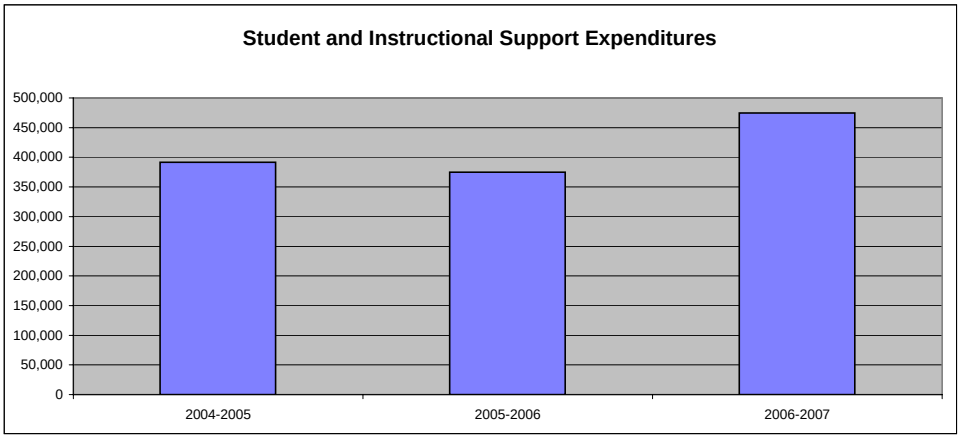
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	187,274		145,765	-22%		181,664	25%
Federal Funds	31,513		2,269	-93%		1,103	-51%
Supplemental General	36,529		35,349	-3%		39,000	10%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			50,274			21,445	-57%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		60,000	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	12,289		21,651	76%		53,152	145%
Parent Education Program	31,702		31,335	-1%		40,694	30%
Summer School	0		0	0%		0	0%
Special Education	37,370		42,362	13%		56,055	32%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		5,797	0%		7,000	21%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	10,634		11,764	11%		14,354	22%
Contingency Reserve	0		0	0%			
Text Book & Student Material	44,404		28,220	-36%			
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	391,715		374,786	-4%		474,467	27%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	725		681	-6%		818	20%
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	391,715		374,786	-4%		474,467	27%
Amount per Pupil	$726		$683	-6%		$818	20%



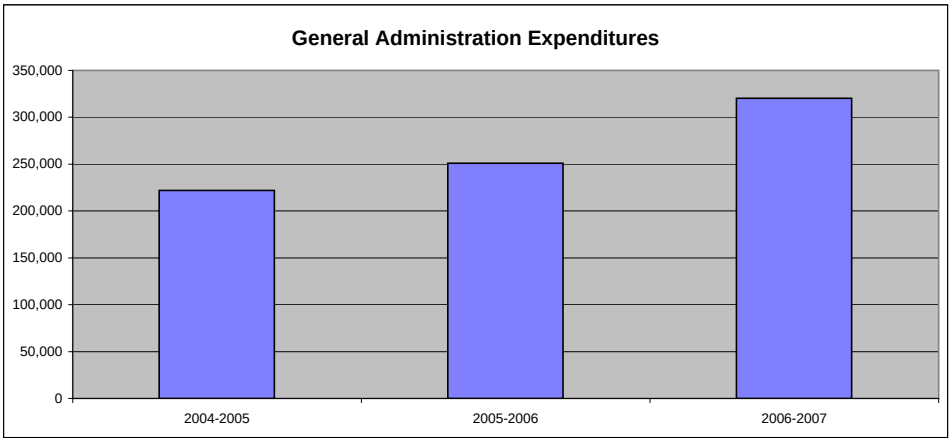
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	181,478		184,064	1%		200,286	9%
Federal Funds	0		0	0%		0	0%
Supplemental General	32,792		58,588	79%		69,745	19%
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%		40,000	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 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	7,596		8,403	11%		10,252	22%
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	221,866		251,055	13%		320,283	28%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	411		456	11%		552	21%
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	221,866		251,055	13%		320,283	28%



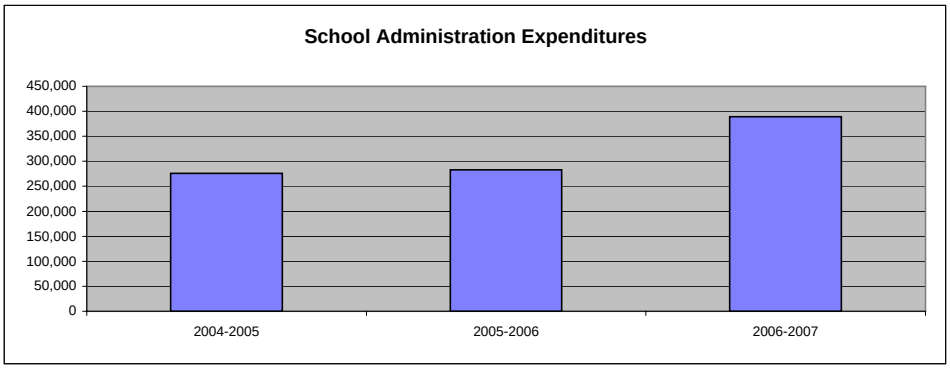
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	229,069		229,841	0%		327,800	43%
Federal Funds	0		0	0%		0	0%
Supplemental General	36,250		41,326	14%		47,000	14%
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 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	10,634		11,765	11%		14,353	22%
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	275,953		282,932	3%		389,153	38%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	511		514	1%		671	31%
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	275,953		282,932	3%		389,153	38%



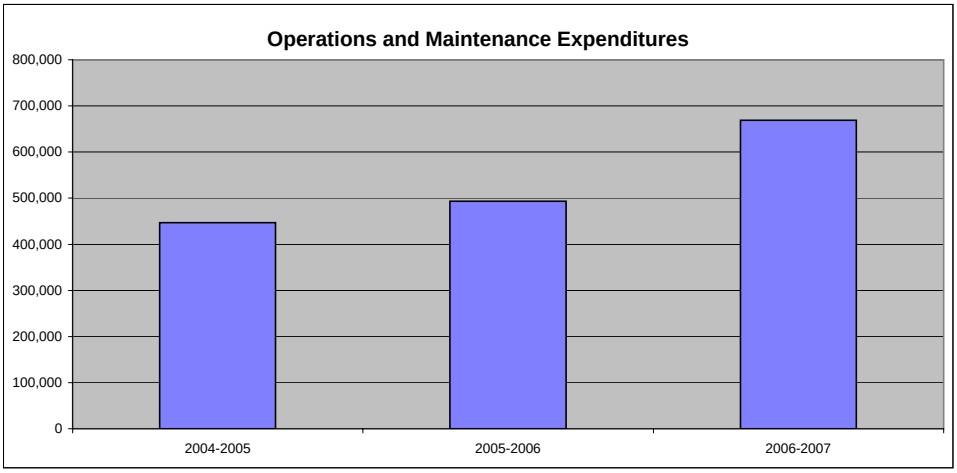
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	242,421		262,626	8%		289,300	10%
Federal Funds	0		0	0%		0	0%
Supplemental General	190,102		212,858	12%		296,000	39%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		4,330	0%		60,000	1286%
Driver Training	1,886		175	-91%		6,863	3822%
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	40		210	425%		0	-100%
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	12,153		13,445	11%		16,403	22%
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	446,602		493,644	11%		668,566	35%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	827		897	8%		1,153	29%
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	446,602		493,644	11%		668,566	35%



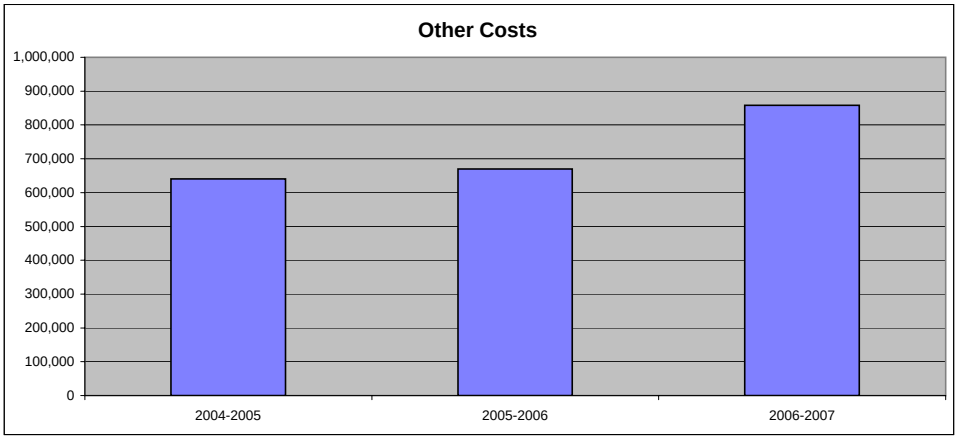
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	298,177		293,160	-2%		383,050	31%
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	261,744		292,359	12%		364,275	25%
Professional Development	0		235	0%		300	28%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	65,048		67,326	4%		89,600	33%
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	15,192		16,807	11%		20,505	22%
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	640,161		669,887	5%		857,730	28%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	1,185		1,217	3%		1,479	22%
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	640,161		669,887	5%		857,730	28%



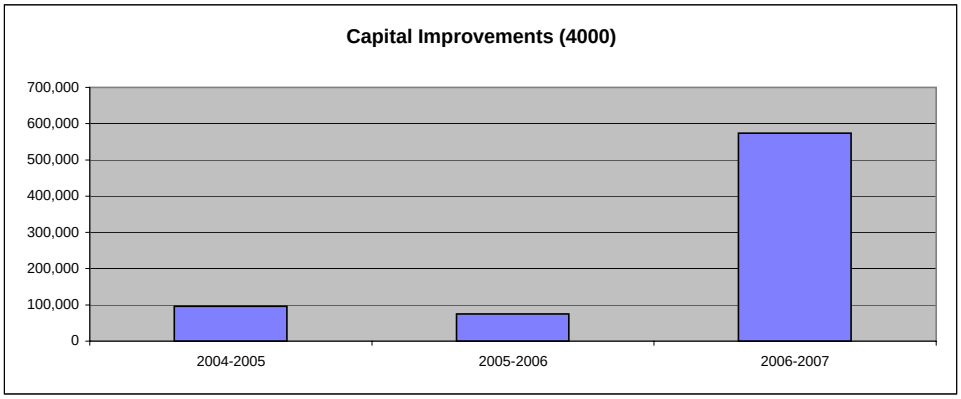
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	96,389		75,433	-22%		573,585	660%
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	96,389		75,433	-22%		573,585	660%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	178		137	-23%		989	622%
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	96,389		75,433	-22%		573,585	660%



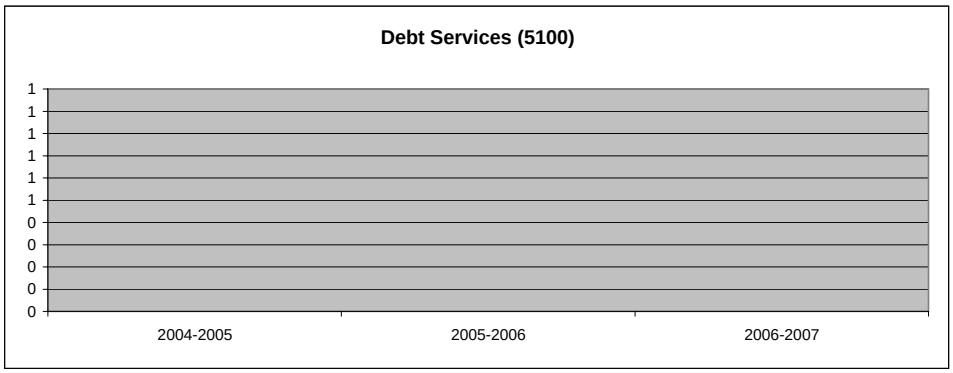
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)*	540.0		550.5	2%		580.0	5%
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%



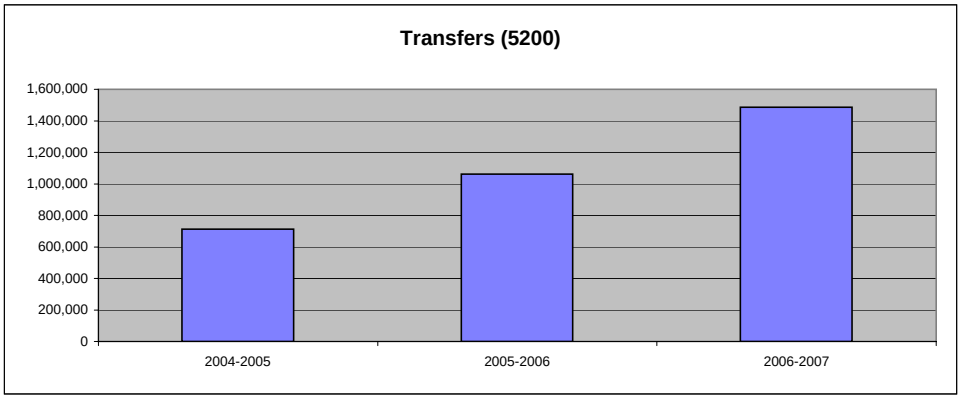
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	663,411		995,977	50%		1,406,094	41%
Federal Funds	0		0	0%		0	0%
Supplemental General	50,000		66,000	32%		80,000	21%
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	713,411		1,061,977	49%		1,486,094	40%
Enrollment (FTE)*	540.0		550.5	2%		580.0	5%
Amount per Pupil	1,321		1,929	46%		2,562	33%
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	713,411		1,061,977	49%		1,486,094	40%



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

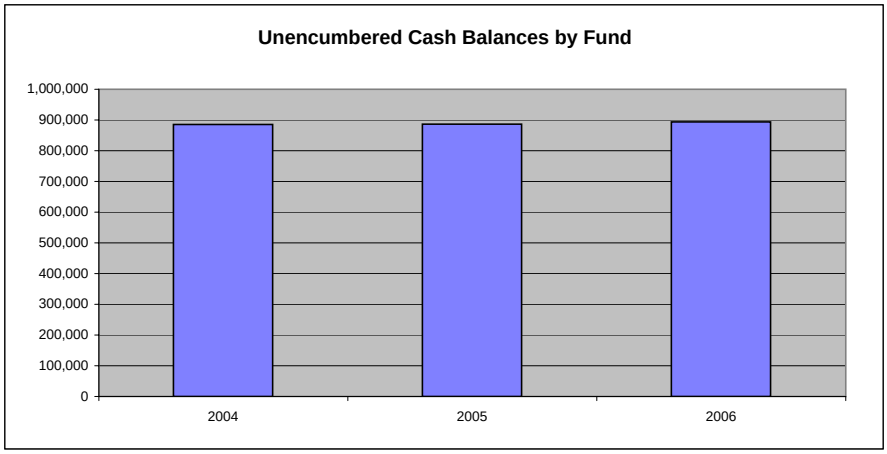
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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# 239

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	0	0	0
Federal Funds	0	0	0
Supplemental General	36,746	11,845	3,183
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	448,889	472,387	597,026
Driver Training	6,428	3,415	4,723
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	61,924	60,443	56,891
Professional Development	2,496	10,207	10,127
Parent Education Program	0	10,000	10,000
Summer School	6,754	4,033	4,226
Special Education	226,457	204,986	200,319
Vocational Education	0	0	1,018
Gifts/Grants	12,551	5,990	5,836
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	83,028	103,028	
Text Book & Student Material	0	0	
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	885,273	886,334	893,349
Enrollment (FTE)*	540.0	550.5	580.0
Amount per Pupil	1,639	1,610	1,540
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	885,273	886,334	893,349



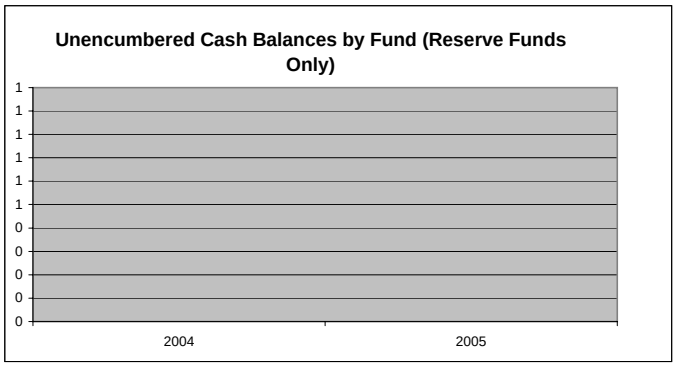
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

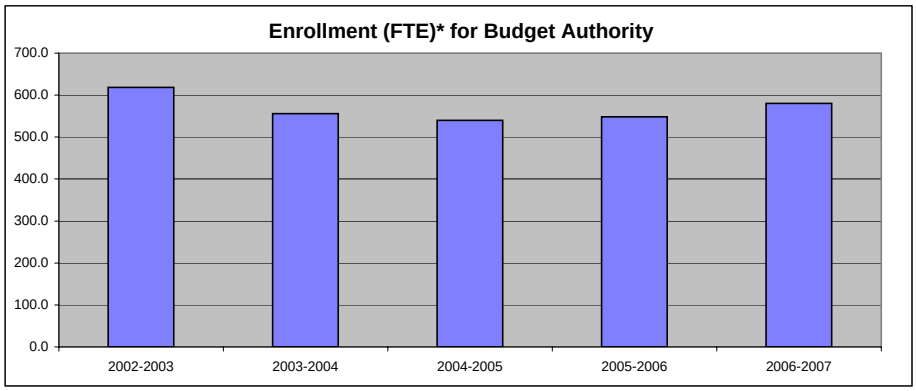


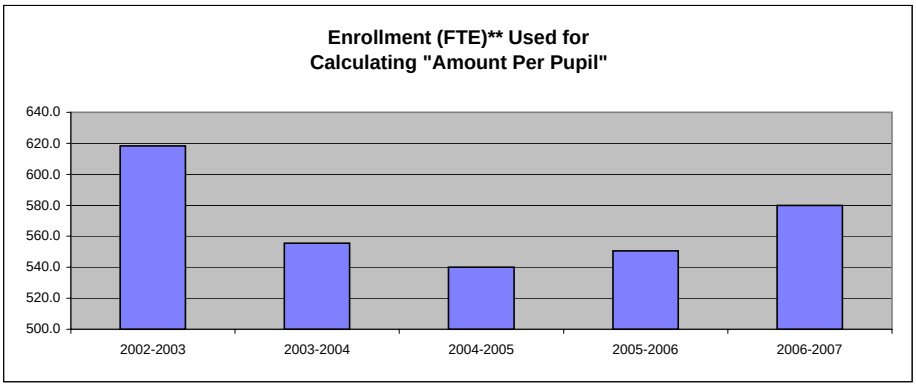
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

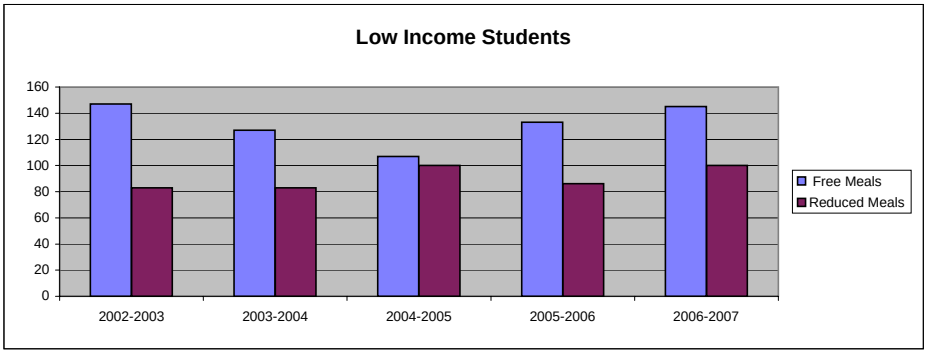
USD# 239

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)*	618.4	555.6	-10%	539.8	-3%	548.5	2%	580.0	6%
Enrollment (FTE)**	618.4	555.6	-10%	540.0	-3%	550.5	2%	580.0	5%
Number of Students - Free Meals	147	127	-14%	107	-16%	133	24%	145	9%
Number of Students - Reduced Meals	83	83	0%	100	20%	86	-14%	100	16%





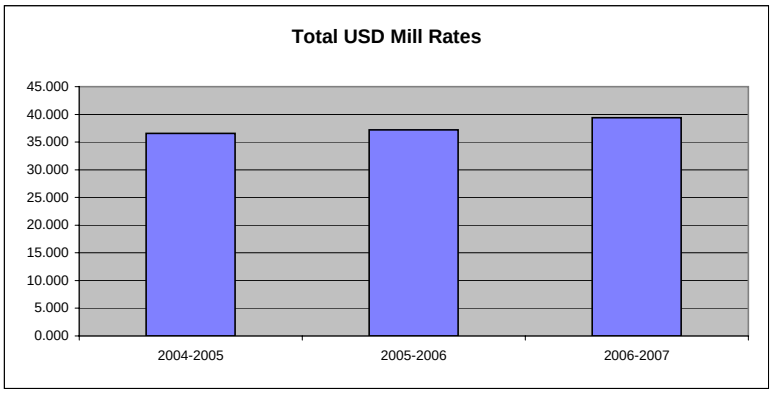


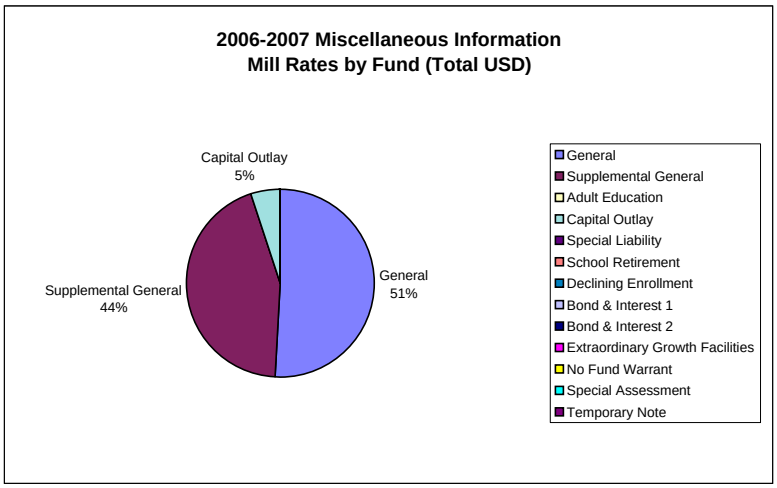
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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	14.581	15.234	17.421
Adult Education	0.000	0.000	0.000
Capital Outlay	1.994	1.992	2.000
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	**36.575**	**37.226**	**39.421**
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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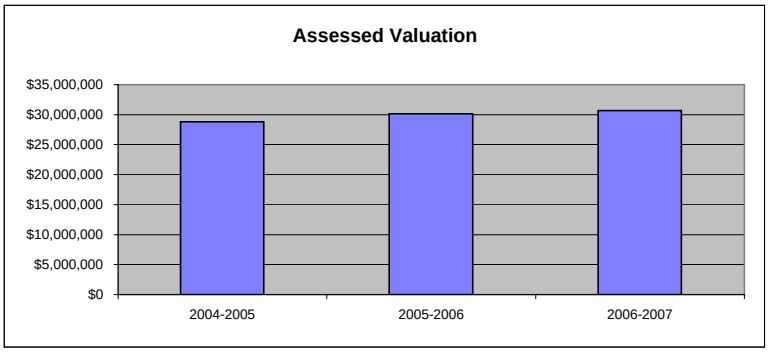
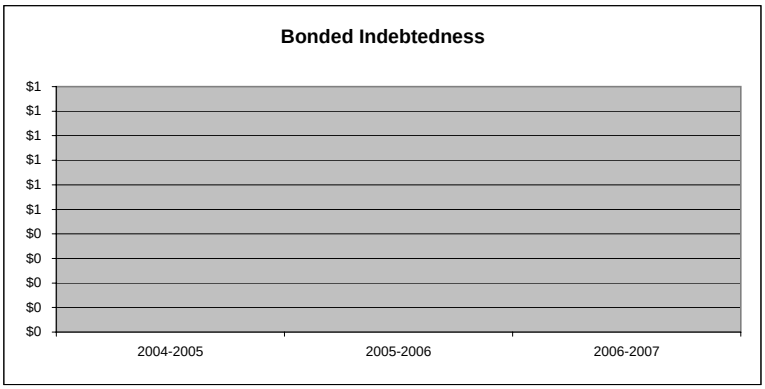
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$28,793,812	$30,136,879	$30,676,886
Bonded Indebtedness	$0	$0	$0