Budget Profile
2004-2005

Ottawa USD 290

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)

2004-2005 Budget General Information
USD #: 290

Introduction

Ottawa, located in Franklin County, is a community of approximately 12,000 residents which equals about ½ that of the county. The population of the town and the county is growing. In association with the population growth trend, the community is working to develop long-range and short-range plans for growth that will lead to improvements in the overall quality of life available. One aspect of those plans relates to school facilities.

Currently, the school district consists of five elementary schools, one middle school, and one high school. Additionally, it hosts vocational and technical programs, provides several alternative programs including an adult education program and a dropout recovery program, plus a district office. A Facilities Task Force was formed at the beginning of 2002 to produce a master facilities plan for the Ottawa USD #290 public schools. Previous committees had studied the issues in the last several years. While there are numerous factors that support the need for a long-range facilities plan, foremost among these is the condition of the existing schools primarily the elementary schools. A bond issue to replace the current five elementary schools with three new facilities was rejected by the voters in January 2003. A new proposal that includes one new elementary facility and the renovation of a current facility will go to the voters in November, 2004.

USD 290 continues to work to improve the quality of the educational opportunities available in the community. Collaborative efforts with Ottawa University and Neosho County Community College continue to expand. New programs are being offered, as well as updating and improving others. The Ottawa schools are striving for excellence.

Facing these challenges within the context of today's fiscal environment continues to be difficult. Hopefully, the state of Kansas and our community will work to provide the funds necessary to provide a quality (suitable) educational opportunity for our students.

Board Members

	Home Phone
Louis Reed, President	242-2451
Marge Stevens, Vice President	242-5473
Bill Allegre	242-8545
Jack Bushman	242-2947
Dennis George	242-3160
Jeanette Lowry	242-2423
Susan Ward	242-5116

Key Staff

Superintendent:	Jan Collins	
Director of Curriculum and Instruction:	Jean McCally	
Business Office Staff:	Teri George	Clerk of the Board
	Nancy Swafford	Accounts Payable clerk
	Janis Smith	Payroll clerk
	Teresa Powers	Superintendent's Secretary
	Carol Eplee	Receptionist/Secretary
Other Key Contacts:	Charles Wood	Director of Special Education
	Robert Bezek	Board Attorney
	Earl Devore	Architect
	Robert Becker	Director of Technology
	David Ribeau	Director of Maintenance

The District's Accomplishments and Challenges

Accomplishments:
Improving the educational quality of existing programs
Adding new programs
Providing a good well-rounded education for the students
Providing extended day opportunities for many students
Increasing student involvement in community activities and government
Improving test scores
Improving the graduation rate
Maintaining high attendance rate

Challenges:
Funding
Serving the needs of a diverse and changing student population
Overall educational improvement
Tests and their appropriate uses
Parental involvement
Upgrading our elementary and central office facilities
The rising cost of health insurance

Supplemental Information for the Following Tables

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

   - The tables and graphs show the actual expenditures for 2002-2003 and 2003-2004 school years and the budget projections for the 2004-2005 school year in general categories for all funds.
     a. The instruction category is dominated by teacher salaries and instructional materials.
     b. The student and instructional support category includes counselors, librarians, and other support personnel.
     c. General administration includes central office personnel, Board of Education expenses, legal expenses, architectural expenses, training, etc.
     d. School administration includes building personnel and related expenses.
     e. Operations and maintenance includes custodial and maintenance personnel, custodial chemicals and materials, equipment, etc.
     f. The capital improvements fund is a special fund that can be used for building improvements and maintenance. It is funded with a four-mill capital outlay levy, and at times transfers from the general fund. During the 2002-2003 school year major improvements were completed or started on the high school HVAC system, roof, main entrance, and parking lot. Various interior and exterior improvements were made at the elementary schools, also. Numerous roofs were replaced during the 2003-2004 school year due to damage caused by a summer hail storm.
     g. The debt services funds apply only to the bonded indebtedness of the district.
     h. The other costs category apparently includes the expenses for food service, transportation, and some capital outlay expenses, as well as other miscellaneous costs.

2. Summary of General Fund Expenditures by Function
   - The majority of the funds have no direct funding available. Instead, they are funded by transfers from the general and supplemental general funds.
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
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, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Transfers
15. Miscellaneous Information Unencumbered Cash Balance by Fund
16. Reserve Funds Unencumbered Cash Balance
17. Other Information - FTE
18. Full time equivalent students (FTE) are shown in table and graph form, as well as other student data.
19. Miscellaneous Information Mill Rates by Fund

- The actual local mill rates for the 2002-2003 and 2003-2004 school years are shown along with the projected rates for the 2004-2005 school year. It should be noted that the decrease in the mill rate for the 2003-2004 year was primarily due to the tax accelerator provision put in place during the legislative session. The taxes that would normally have been dispersed during July 2004 (the next fiscal year) were disbursed during June 2004. Fortunately, the resultant overall mill levy increase for the 2004-2005 year, initially projected to be much higher, will be only about 1 mill over the 2003-2004 year and will remain less than the 53.7 mills in the 2002-2003 year.

20. Other Information – Assessed Valuation and Bonded Indebtedness

- The assessed valuation and the bonded indebtedness over the last several years are shown.

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

USD# 290

Summary of Total Expenditures By Function
(All Funds)

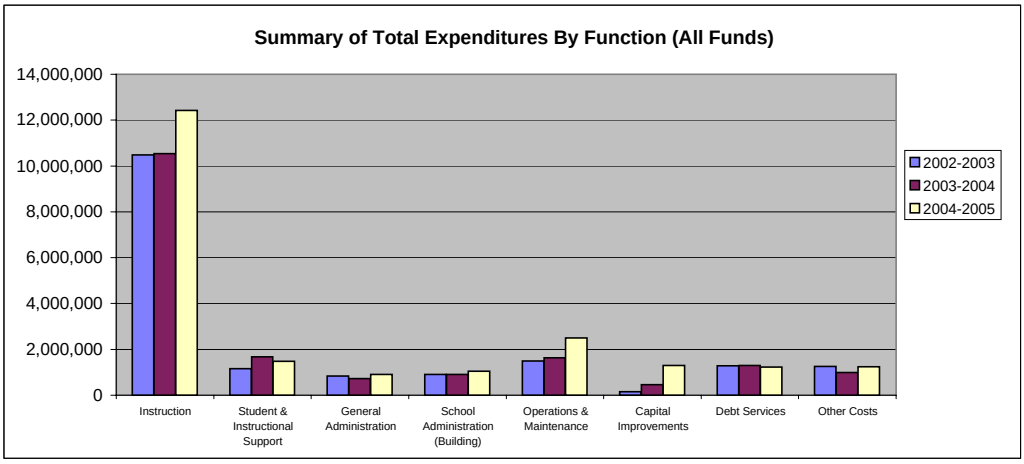
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	10,482,830	60%	10,545,137	58%	1%	12,418,493	56%	18%
Student & Instructional Support	1,164,822	7%	1,676,502	9%	44%	1,474,100	7%	-12%
General Administration	836,552	5%	730,494	4%	-13%	907,823	4%	24%
School Administration (Building)	912,700	5%	911,729	5%	0%	1,041,938	5%	14%
Operations & Maintenance	1,493,364	8%	1,633,922	9%	9%	2,493,921	11%	53%
Capital Improvements	159,476	1%	458,440	3%	187%	1,300,000	6%	184%
Debt Services	1,291,017	7%	1,301,403	7%	1%	1,222,410	6%	-6%
Other Costs	1,255,918	7%	991,458	5%	-21%	1,238,618	6%	25%
Total Expenditures	17,596,679	100%	18,249,085	100%	4%	22,097,303	100%	21%
Amount per Pupil	$7,481		$7,684		3%	$9,207		20%

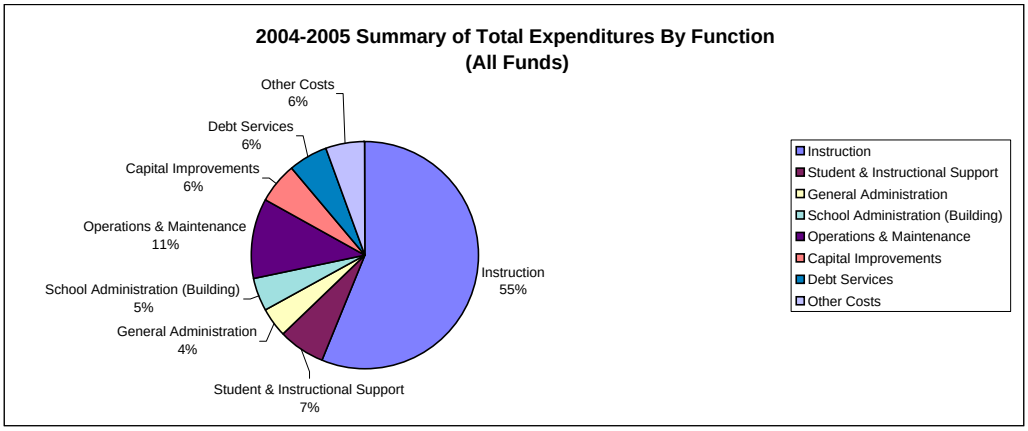
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond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

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

Further definition of what goes into each category:

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

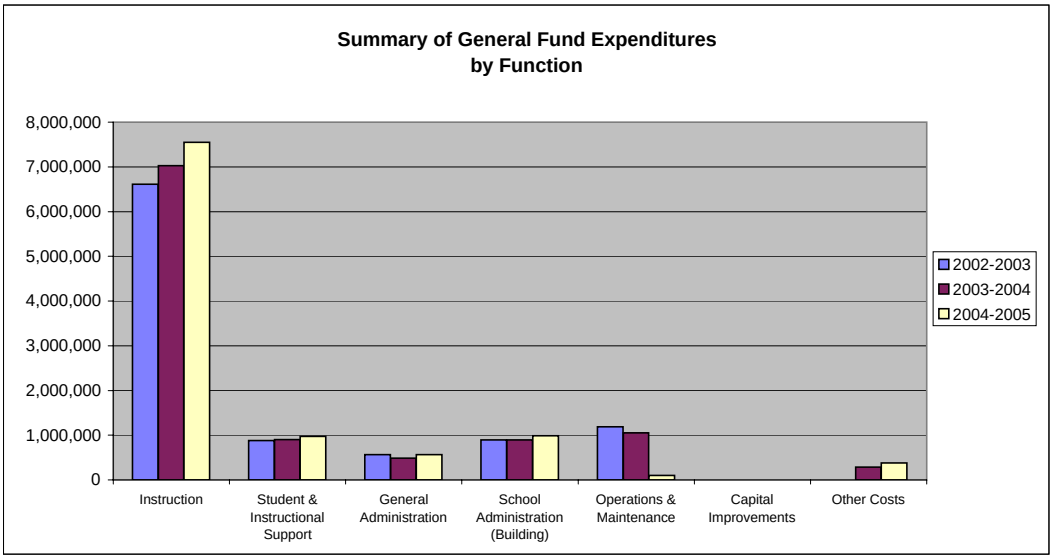


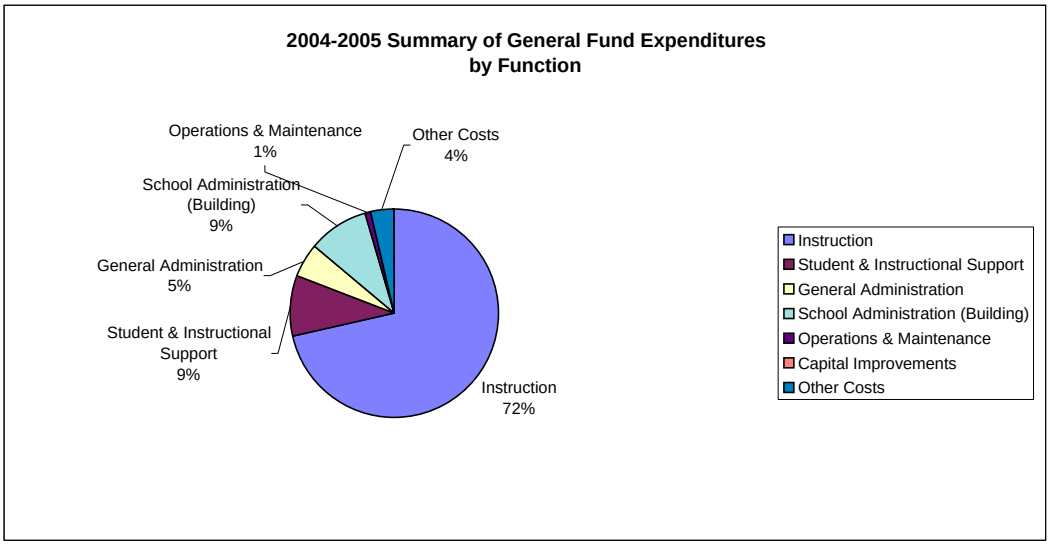


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	6,614,762	65%	7,028,634	66%	6%	7,548,000	71%	7%
Student & Instructional Support	877,950	9%	898,571	8%	2%	976,000	9%	9%
General Administration	566,050	6%	489,213	5%	-14%	566,000	5%	16%
School Administration (Building)	892,398	9%	894,293	8%	0%	985,000	9%	10%
Operations & Maintenance	1,188,648	12%	1,048,631	10%	-12%	103,534	1%	-90%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	286,388	3%	0%	380,000	4%	33%
Total Expenditures	10,139,808	100%	10,645,730	100%	5%	10,558,534	100%	-1%
Amount per Pupil	$4,311		$4,482		4%	$4,399		-2%

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

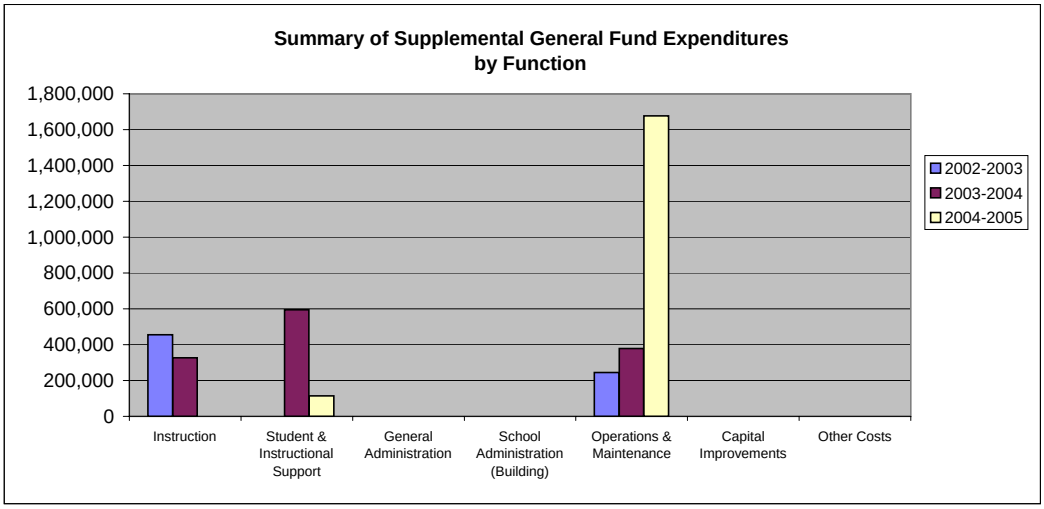


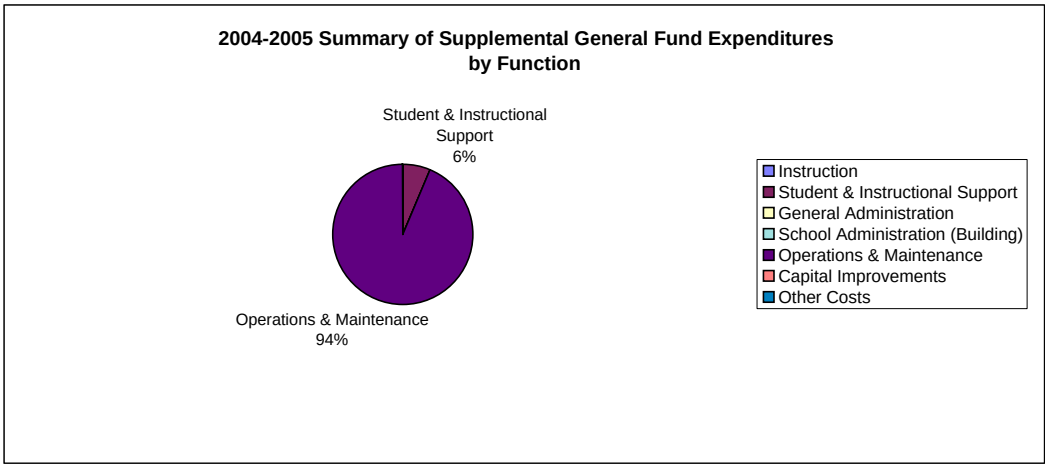


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	456,208	65%	327,445	25%	-28%	0	0%	-100%
Student & Instructional Support	0	0%	594,884	46%	0%	114,000	6%	-81%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	243,948	35%	379,240	29%	55%	1,676,000	94%	342%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	700,156	100%	1,301,569	100%	86%	1,790,000	100%	38%
Amount per Pupil	$298		$548		84%	$746		36%

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



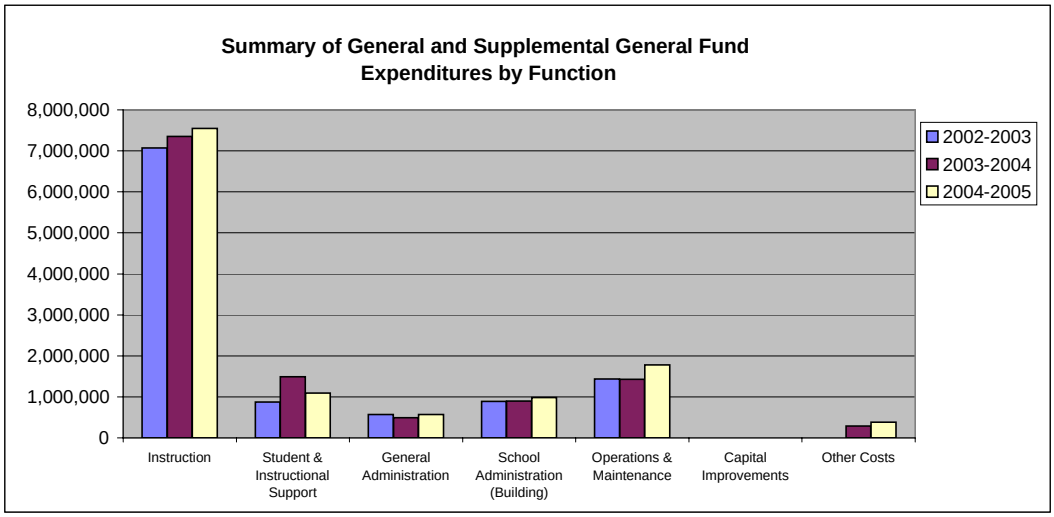


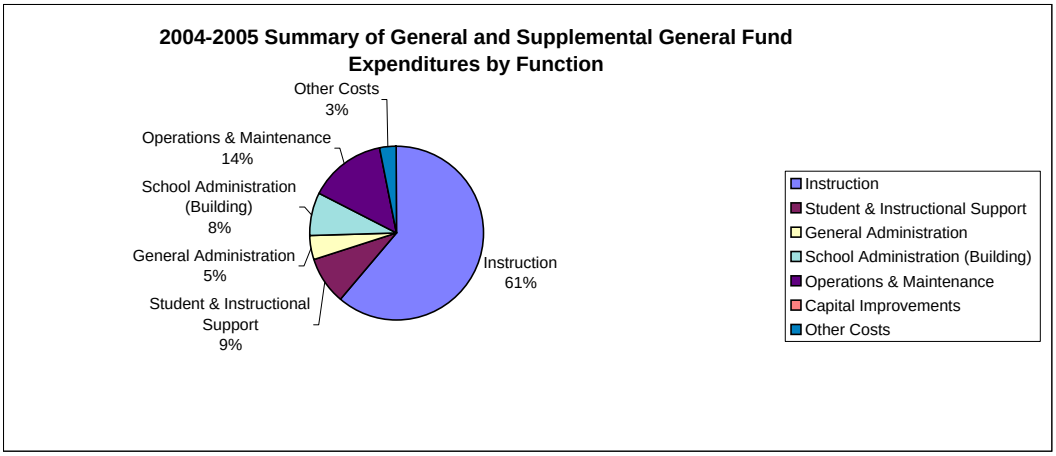
USD# 290

Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	7,070,970	65%	7,356,079	62%	4%	7,548,000	61%	3%
Student & Instructional Support	877,950	8%	1,493,455	13%	70%	1,090,000	9%	-27%
General Administration	566,050	5%	489,213	4%	-14%	566,000	5%	16%
School Administration (Building)	892,398	8%	894,293	7%	0%	985,000	8%	10%
Operations & Maintenance	1,432,596	13%	1,427,871	12%	0%	1,779,534	14%	25%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	286,388	2%	0%	380,000	3%	33%
Total Expenditures	10,839,964	100%	11,947,299	100%	10%	12,348,534	100%	3%
Amount per Pupil	$4,609		$5,030		9%	$5,145		2%

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

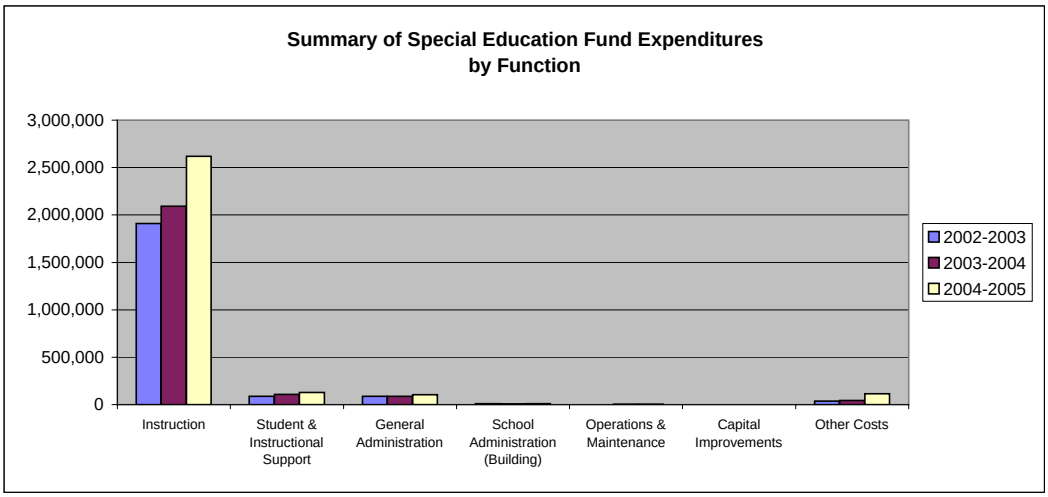


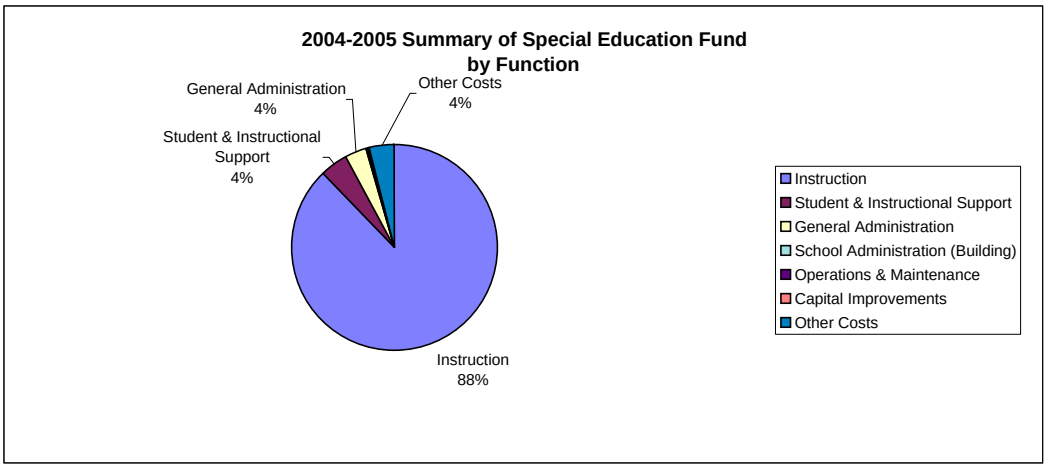


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,909,869	90%	2,091,318	89%	10%	2,620,000	88%	25%
Student & Instructional Support	88,196	4%	108,247	5%	23%	128,000	4%	18%
General Administration	89,140	4%	88,279	4%	-1%	105,000	4%	19%
School Administration (Building)	9,319	0%	6,820	0%	-27%	10,000	0%	47%
Operations & Maintenance	0	0%	3,350	0%	0%	5,000	0%	49%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	35,904	2%	45,434	2%	27%	116,000	4%	155%
Total Expenditures	2,132,428	100%	2,343,448	100%	10%	2,984,000	100%	27%
Amount per Pupil	$907		$987		9%	$1,243		26%

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

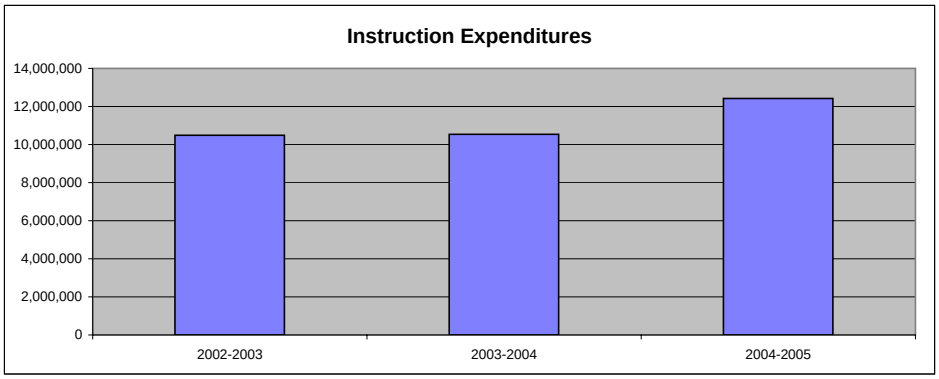


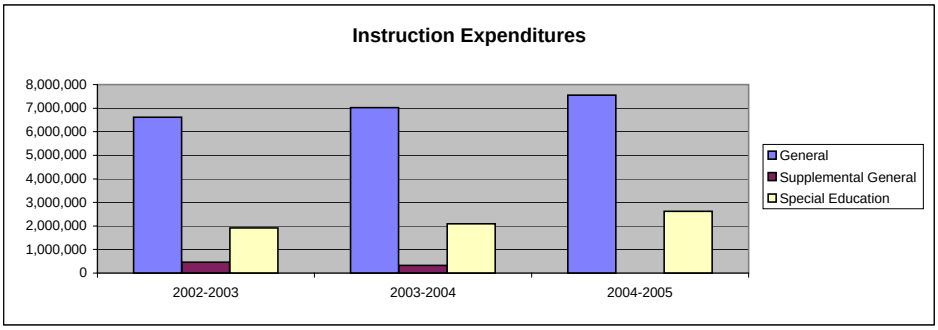


USD# 290

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	6,614,762		7,028,634	6%		7,548,000	7%
Federal Funds	567,009		503,493	-11%		589,000	17%
Supplemental General	456,208		327,445	-28%		0	-100%
Bilingual Education	0		0	0%		21,159	0%
Capital Outlay	57,085		103,736	82%		500,000	382%
Driver Education	19,354		22,058	14%		29,000	31%
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	202		647	220%		73,000	11183%
Special Education	1,909,869		2,091,318	10%		2,620,000	25%
Technology Education	452,425						
Transportation	0						
Vocational Education	399,504		455,908	14%		548,000	20%
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						484,334	
Contingency Reserve	0		0	0%			
Text Book & Student Material	620		978	58%			
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	10,477,038		10,534,217	1%		12,412,493	18%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	4,454		4,435	0%		5,172	17%
Adult Education	5,792		10,920	89%		6,000	-45%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	10,482,830		10,545,137	1%		12,418,493	18%





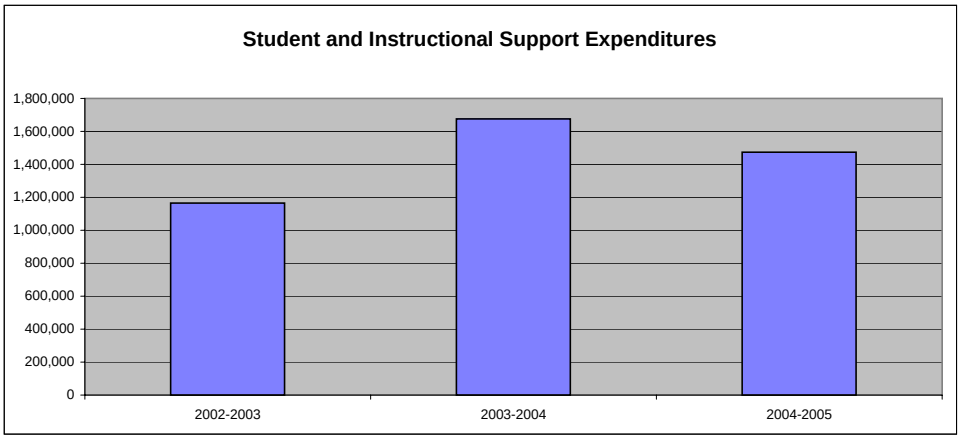
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	877,950		898,571	2%		976,000	9%
Federal Funds	1,154		1,291	12%		2,000	55%
Supplemental General	0		594,884	0%		114,000	-81%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	40,275		34,270	-15%		118,000	244%
Parent Education Program	9,500		9,500	0%		35,000	268%
Summer School	0		0	0%		12,000	0%
Special Education	88,196		108,247	23%		128,000	18%
Technology Education	145,203						
Transportation	0						
Vocational Education	2,544		2,639	4%		1,000	-62%
Gifts/Grants	0		27,100	0%		50,000	85%
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						38,100	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,164,822		1,676,502	44%		1,474,100	-12%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	495		706	43%		614	-13%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,164,822		1,676,502	44%		1,474,100	-12%
Amount per Pupil	$495		$706	43%		$614	-13%



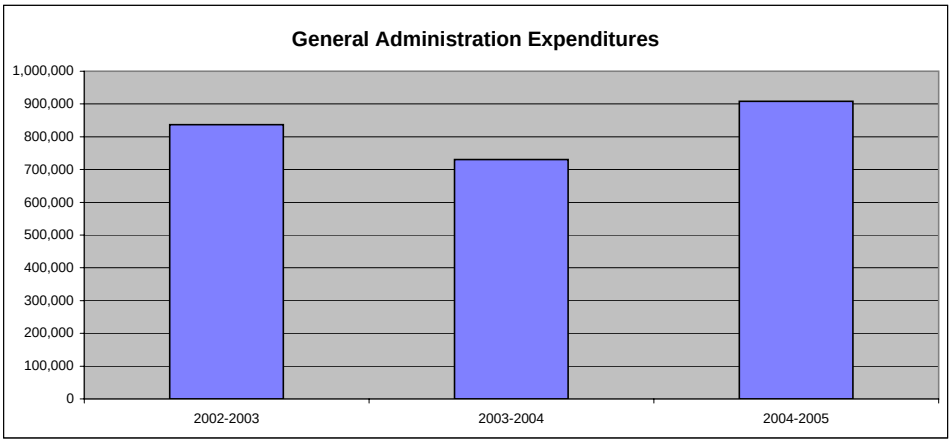
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	566,050		489,213	-14%		566,000	16%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	89,140		88,279	-1%		105,000	19%
Technology Education	0						
Transportation	0						
Vocational Education	55,143		27,815	-50%		73,000	162%
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						19,823	
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	710,333		605,307	-15%		763,823	26%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	302		255	-16%		318	25%
Adult Education	126,219		125,187	0%		144,000	15%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	836,552		730,494	-13%		907,823	24%



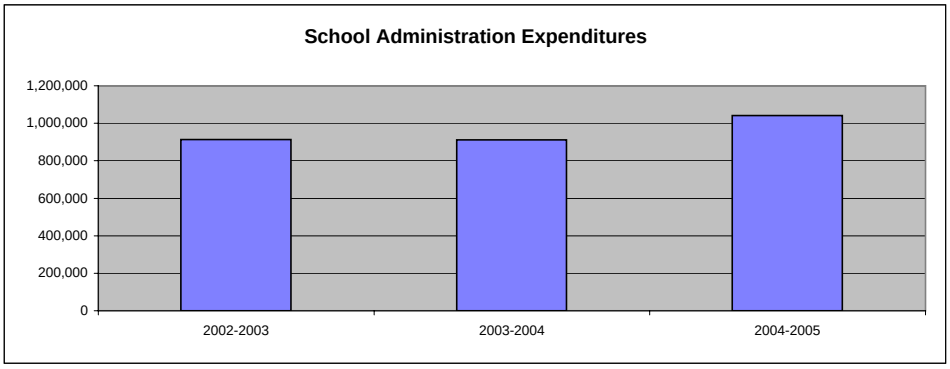
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	892,398	894,293	0%	985,000	10%
Federal Funds	8,408	8,041	-4%	10,000	24%
Supplemental General	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	2,575	2,575	0%	6,500	152%
Special Education	9,319	6,820	-27%	10,000	47%
Technology Education	0				
Transportation	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				30,438	
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	912,700	911,729	0%	1,041,938	14%
Enrollment (FTE)*	2,352.1	2,375.1	1%	2,400.0	1%
Amount per Pupil	388	384	-1%	434	13%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	912,700	911,729	0%	1,041,938	14%



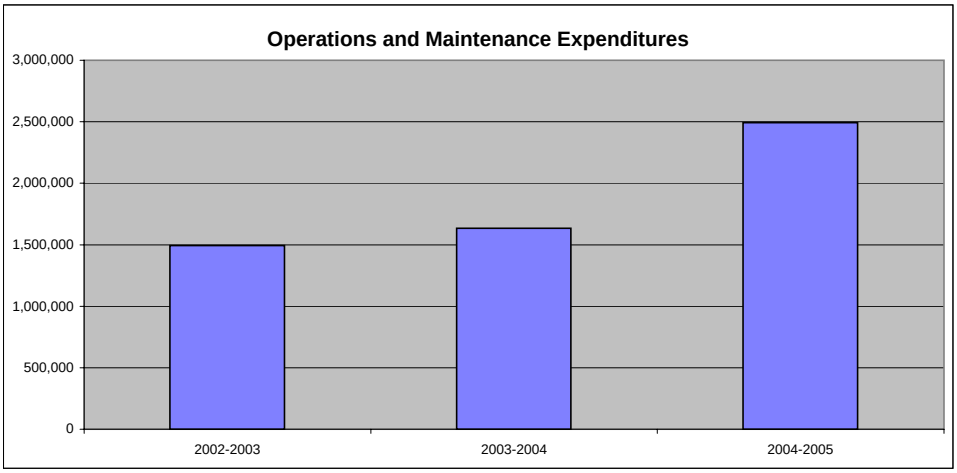
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	1,188,648		1,048,631	-12%		103,534	-90%
Federal Funds	0		0	0%		0	0%
Supplemental General	243,948		379,240	55%		1,676,000	342%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,500		122,109	8041%		500,000	309%
Driver Training	5,144		3,697	-28%		35,000	847%
Extraordinary School Program	0		0	0%		0	0%
Food Service	33,116		35,132	6%		69,000	96%
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		3,350	0%		5,000	49%
Technology Education	0						
Transportation	0						
Vocational Education	21,008		41,763	99%		78,000	87%
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						27,387	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,493,364		1,633,922	9%		2,493,921	53%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	635		688	8%		1,039	51%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,493,364		1,633,922	9%		2,493,921	53%



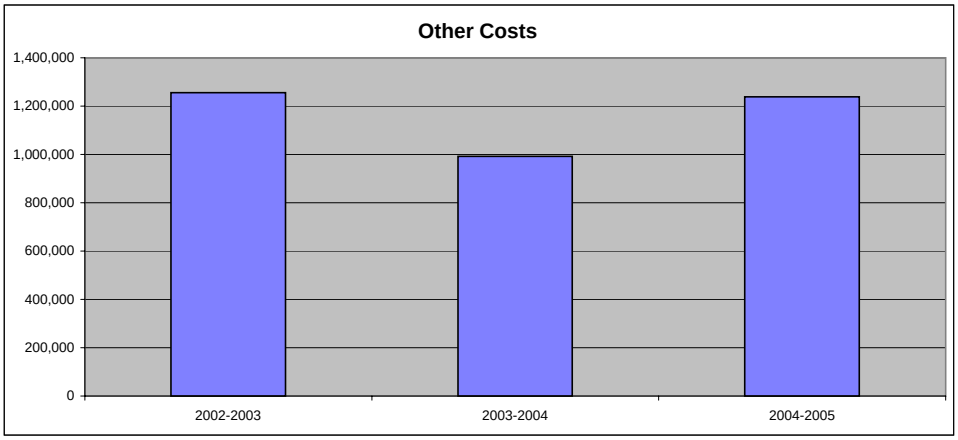
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		286,388	0%		380,000	33%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	304,999		0	-100%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	629,341		656,675	4%		731,000	11%
Professional Development	2,958		0	-100%		10,000	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	35,904		45,434	27%		116,000	155%
Technology Education	0						
Transportation	282,716						
Vocational Education	0		2,961	0%		0	-100%
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						1,618	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,255,918		991,458	-21%		1,238,618	25%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	534		417	-22%		516	24%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,255,918		991,458	-21%		1,238,618	25%



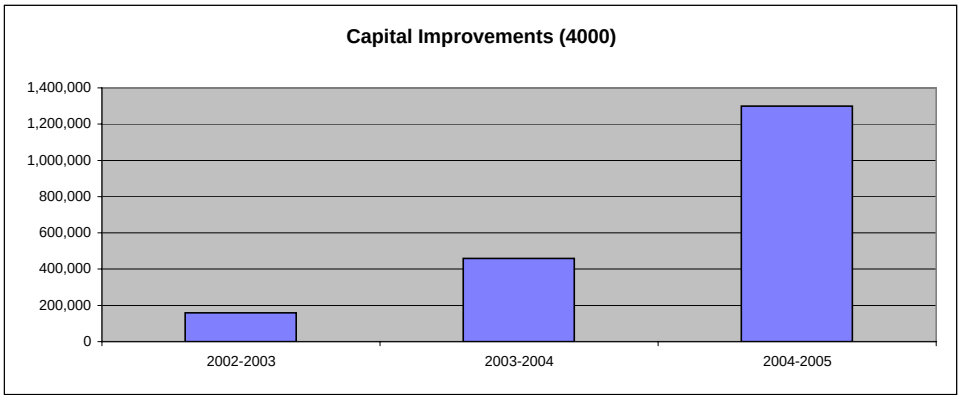
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	159,476		458,440	187%		1,300,000	184%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	159,476		458,440	187%		1,300,000	184%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	68		193	185%		542	181%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	159,476		458,440	187%		1,300,000	184%



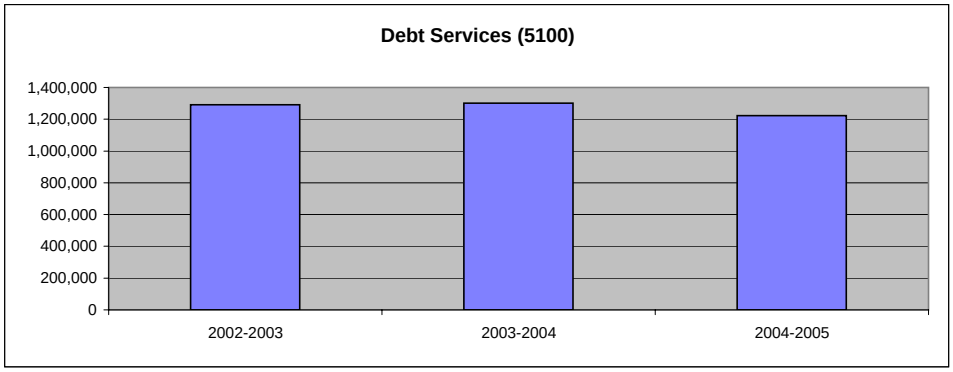
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	368,052		372,375	1%		370,400	-1%
Bond & Interest #2	922,965		929,028	1%		852,010	-8%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,291,017		1,301,403	1%		1,222,410	-6%
Enrollment (FTE)*	2,352.1		2,375.1	1%		2,400.0	1%
Amount per Pupil	549		548	0%		509	-7%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,291,017		1,301,403	1%		1,222,410	-6%



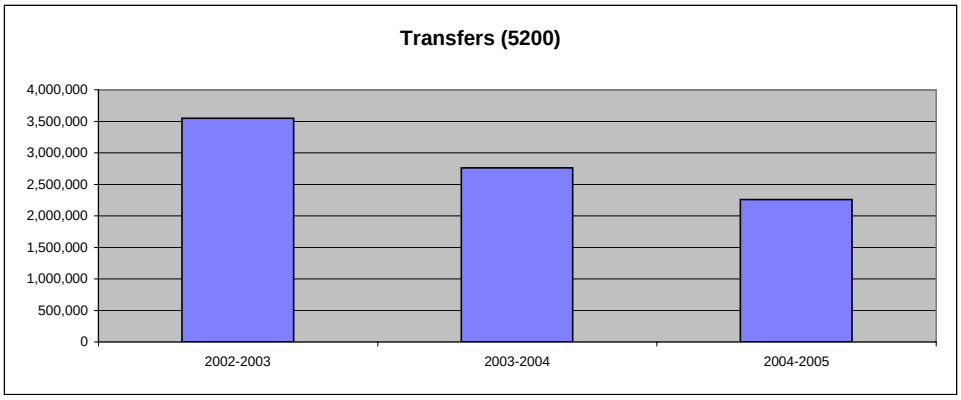
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
General	1,516,352	1,190,850	-21%	1,128,200	-5%
Federal Funds	0	0	0%	0	0%
Supplemental General	2,033,892	1,573,083	-23%	1,131,684	-28%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0				
Driver Training	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Technology Education	0				
Transportation	0				
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution				0	
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	3,550,244	2,763,933	-22%	2,259,884	-18%
Enrollment (FTE)*	2,352.1	2,375.1	1%	2,400.0	1%
Amount per Pupil	1,509	1,164	-23%	942	-19%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,550,244	2,763,933	-22%	2,259,884	-18%



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

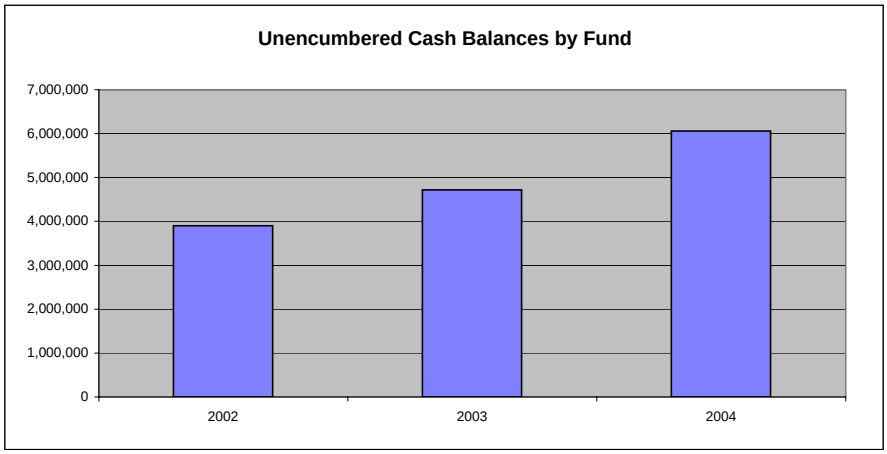
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

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

USD# 290

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	0	526	436
Federal Funds	0	112,799	217,649
Supplemental General	43,171	44,797	364,575
Bilingual Education	0	0	0
Capital Outlay	1,723,098	1,841,746	1,968,145
Driver Training	25,604	37,894	51,647
Extraordinary School Program	0	0	0
Food Service	48,079	53,143	140,954
Professional Development	73,891	91,338	97,068
Parent Education Program	20,500	20,500	23,000
Summer School	55,851	61,159	84,858
Special Education	482,665	724,509	1,383,521
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	0	6,706
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	277,644	457,583	
Text Book & Student Material	75,492	131,665	
Bond & Interest 1	274,840	301,838	484,692
Bond & Interest 2	770,866	810,096	1,192,268
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	3,871,701	4,689,593	6,015,519
Enrollment (FTE)*	2,352.1	2,375.1	2,400.0
Amount per Pupil	1,646	1,974	2,506
Adult Education	28,102	27,670	46,862
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	3,899,803	4,717,263	6,062,381



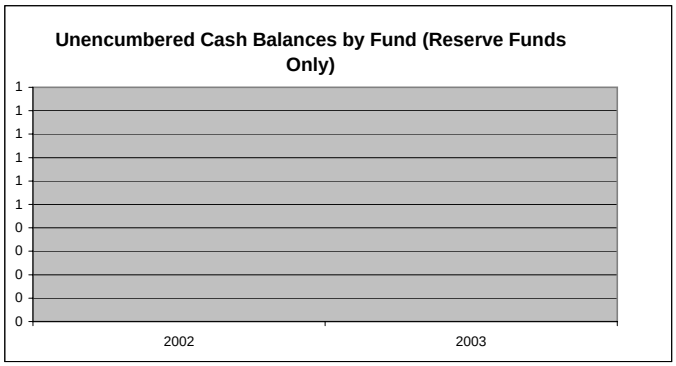
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Reserve Funds
Unencumbered Cash Balance

	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

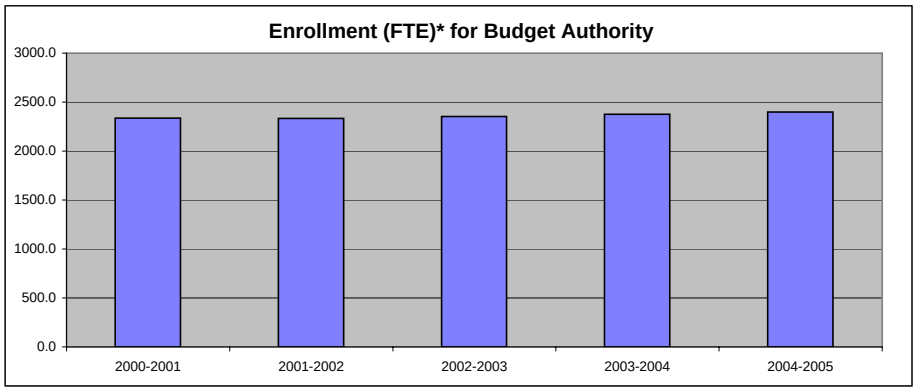


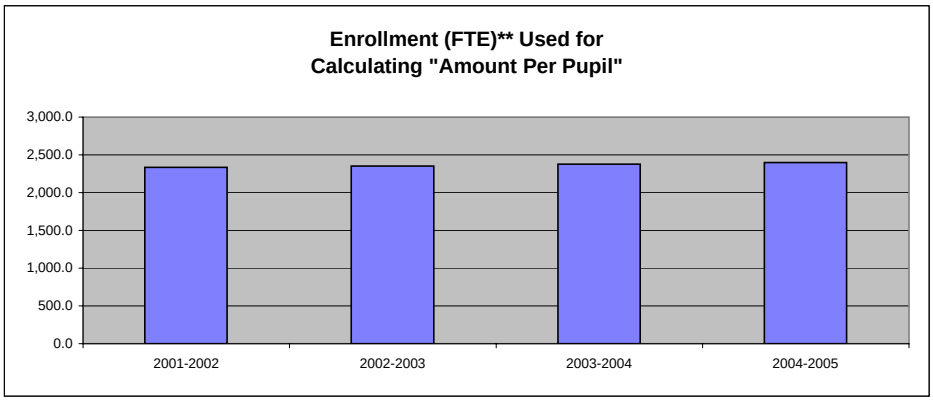
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

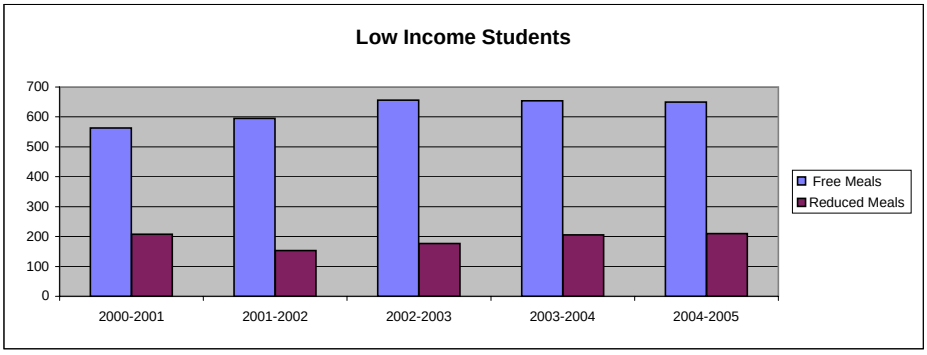
USD# 290

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	2,336.3	2,333.3	0%	2,352.1	1%	2,375.1	1%	2,400.0	1%
Enrollment (FTE)**	**N/A**	2,333.3		2,352.1	1%	2,375.1	1%	2,400.0	1%
Number of Students - Free Meals	563	595	6%	656	10%	654	0%	650	-1%
Number of Students - Reduced Meals	208	153	-26%	177	16%	205	16%	210	2%





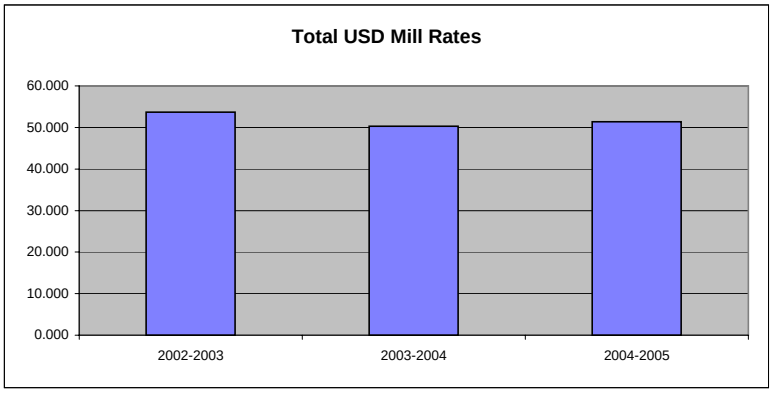


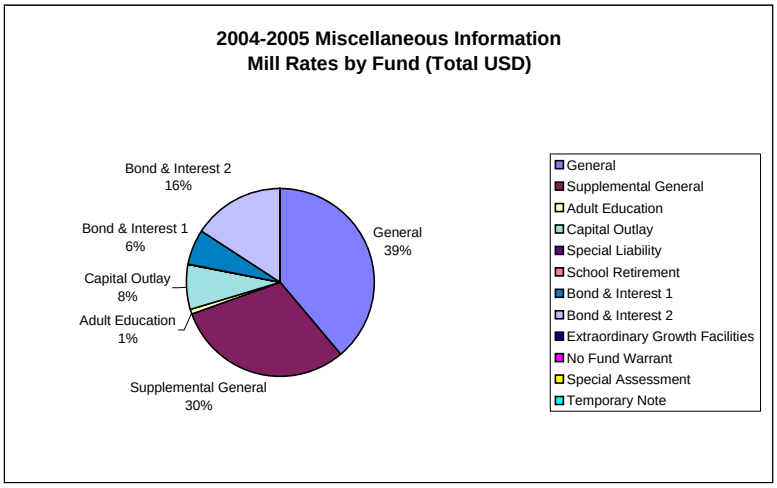
*FTE for state aid and budget authority purposes for general fund.

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

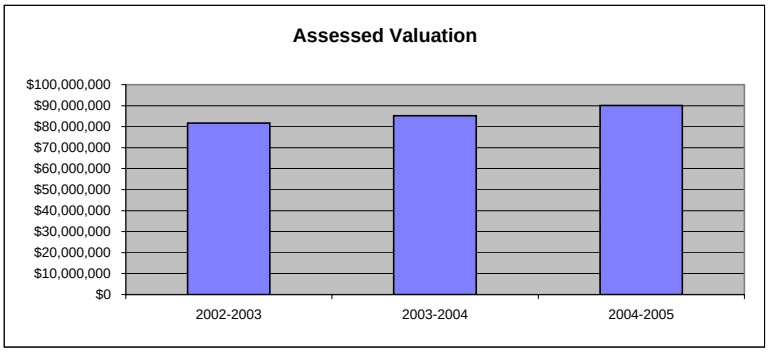
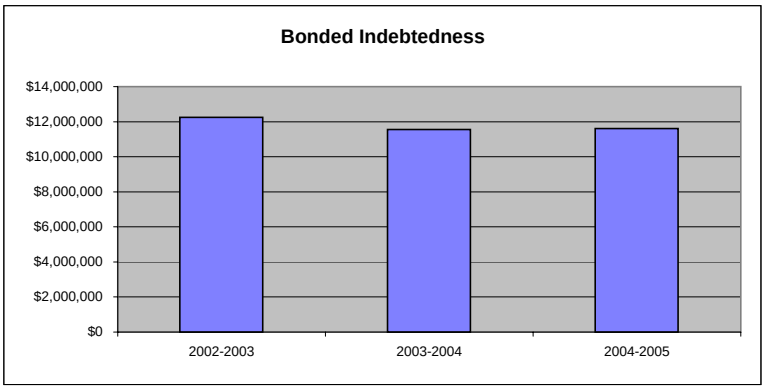
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	18.055	13.599	15.658
Adult Education	0.500	0.500	0.500
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	3.804	4.123	3.077
Bond & Interest 2	7.346	8.084	8.154
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	**53.705**	**50.306**	**51.389**
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	5.000	5.000	5.000
Recreation Commission Employee Benefit	0.616	0.612	0.764
TOTAL OTHER	**5.616**	**5.612**	**5.764**





USD# 290

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$81,635,347	$85,258,397	$90,063,503
Bonded Indebtedness	$12,250,000	$11,560,000	$11,615,000