Budget Profile

2006-2007

Ottawa

USD 290

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2006-2007 Budget General Information
USD #290

Introduction

Ottawa, located in Franklin County, is a community of approximately 12,696 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 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 bond issue was passed in November 2004 for a new elementary school to be built on the north side of Ottawa and renovation and expansion for Garfield Elementary.

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
Susan Ward, President	242-5116
Mike Sipple, Vice-President	242-6951
Jack Bushman	242-2947
Dennis George	242-3160
Jeanette Lowry	242-2423
Louis Reed	242-2451
Marge Stevens	242-5473

Key Staff

Superintendent:	Dean Katt
Director of Curriculum and Instruction	Dr. 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
Pam Horsch	Receptionist/Secretary
Kim Sipple	Administrative Assistant

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
Paul Persinger	Facility and Operations

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
Test 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)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
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7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

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

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

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

Summary of Total Expenditures By Function
(All Funds)

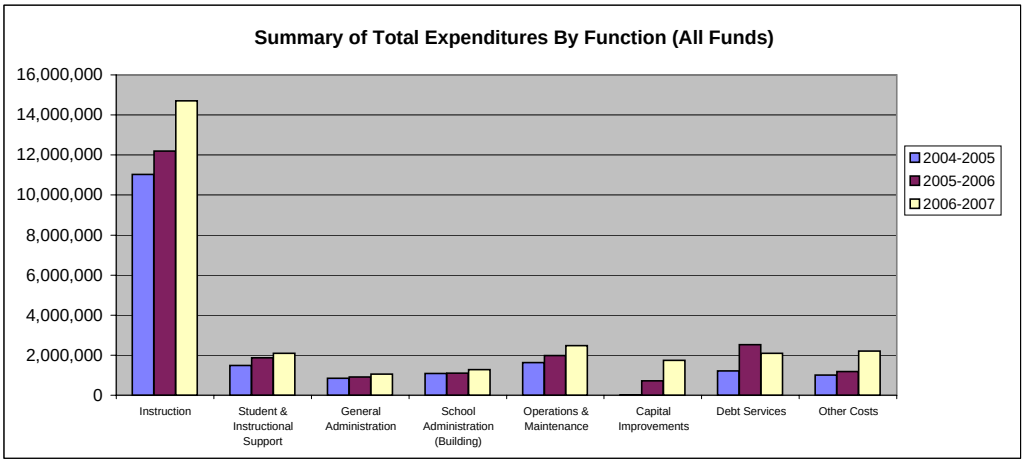
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	11,029,332	60%	12,193,252	54%	11%	14,705,290	53%	21%
Student & Instructional Support	1,479,628	8%	1,869,212	8%	26%	2,086,364	8%	12%
General Administration	842,854	5%	909,206	4%	8%	1,056,342	4%	16%
School Administration (Building)	1,086,043	6%	1,105,744	5%	2%	1,282,656	5%	16%
Operations & Maintenance	1,635,270	9%	1,987,534	9%	22%	2,474,157	9%	24%
Capital Improvements	11,940	0%	723,861	3%	5962%	1,750,000	6%	142%
Debt Services	1,222,233	7%	2,530,626	11%	107%	2,086,585	8%	-18%
Other Costs	1,008,451	6%	1,182,066	5%	17%	2,207,554	8%	87%
Total Expenditures	18,315,751	100%	22,501,501	100%	23%	27,648,948	100%	23%
Amount per Pupil	$7,712		$9,474		23%	$11,520		22%

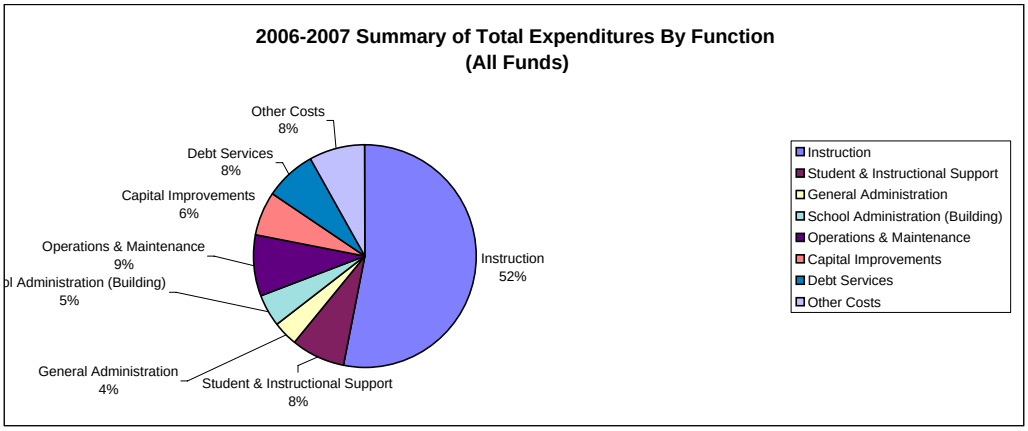
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

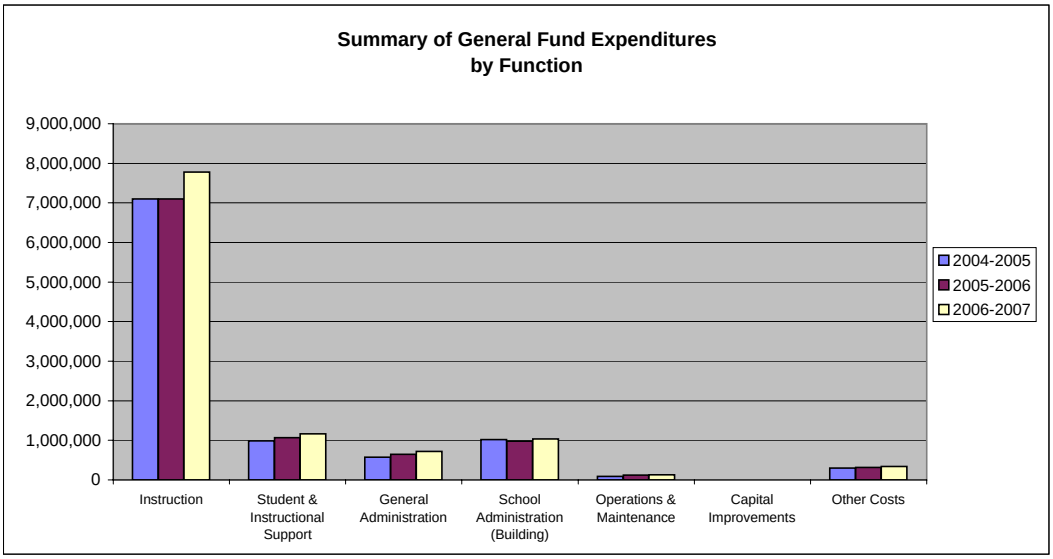


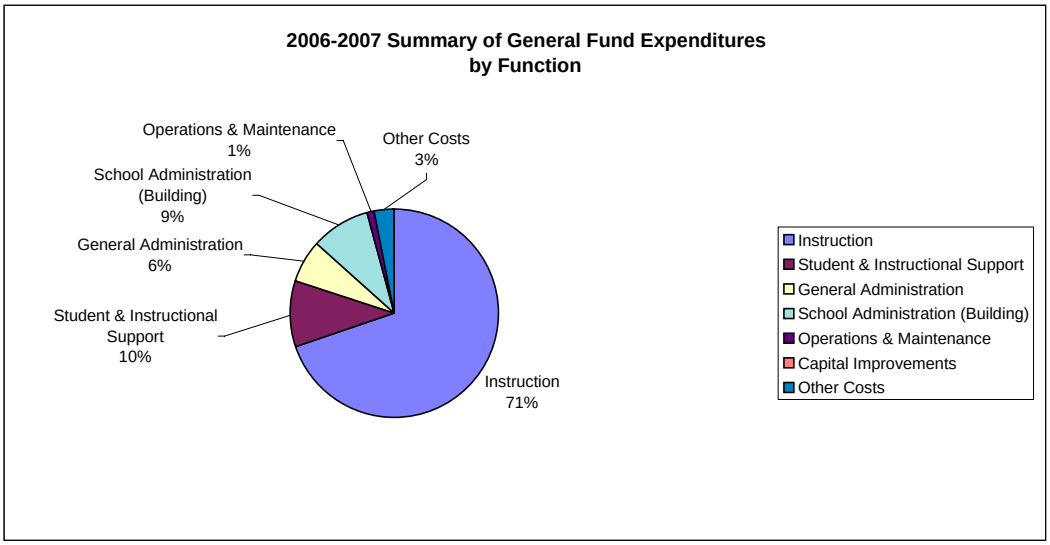


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	7,101,913	71%	7,101,770	69%	0%	7,782,662	70%	10%
Student & Instructional Support	987,130	10%	1,068,551	10%	8%	1,165,200	10%	9%
General Administration	571,803	6%	649,004	6%	14%	718,940	6%	11%
School Administration (Building)	1,015,153	10%	982,102	10%	-3%	1,032,800	9%	5%
Operations & Maintenance	91,576	1%	121,092	1%	32%	130,000	1%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	295,756	3%	313,260	3%	6%	340,700	3%	9%
Total Expenditures	10,063,331	100%	10,235,779	100%	2%	11,170,302	100%	9%
Amount per Pupil	$4,237		$4,310		2%	$4,654		8%

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

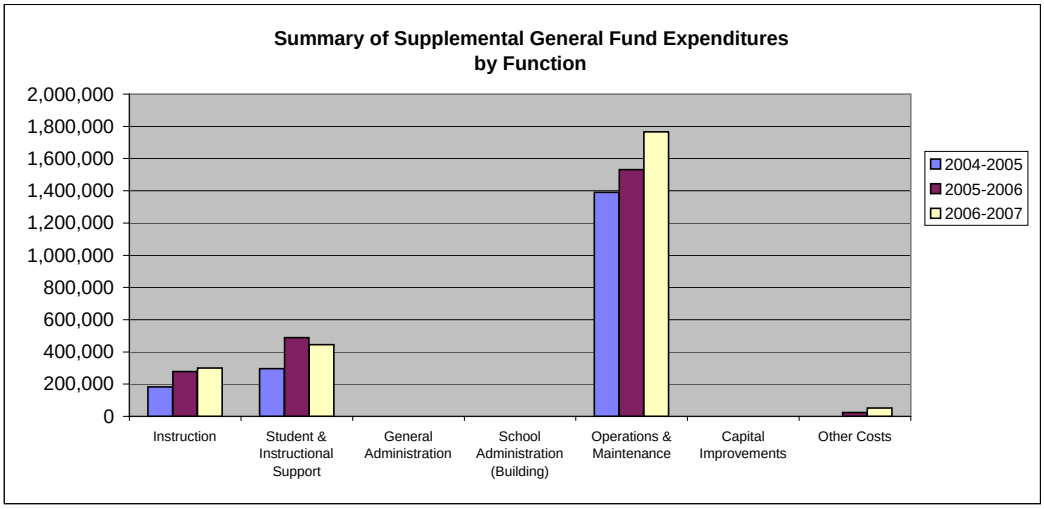


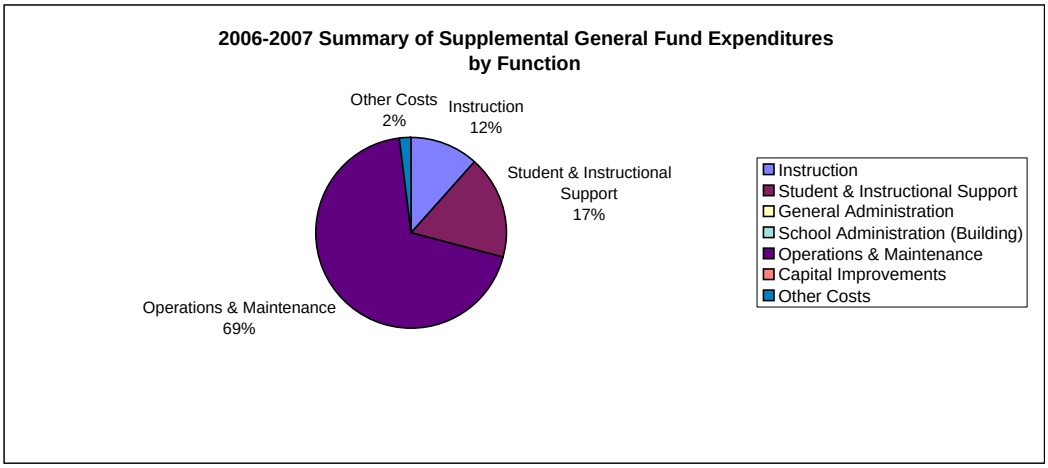


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	182,592	10%	278,688	12%	53%	300,000	12%	8%
Student & Instructional Support	295,363	16%	487,679	21%	65%	445,185	17%	-9%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	1,390,530	74%	1,530,699	66%	10%	1,765,500	69%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	24,362	1%	0%	52,000	2%	113%
Total Expenditures	1,868,485	100%	2,321,428	100%	24%	2,562,685	100%	10%
Amount per Pupil	$787		$977		24%	$1,068		9%

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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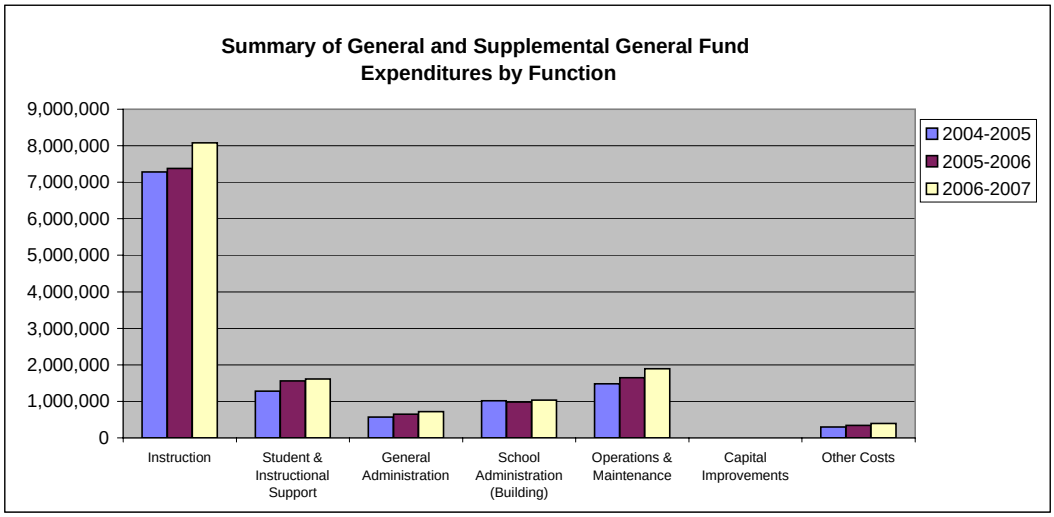
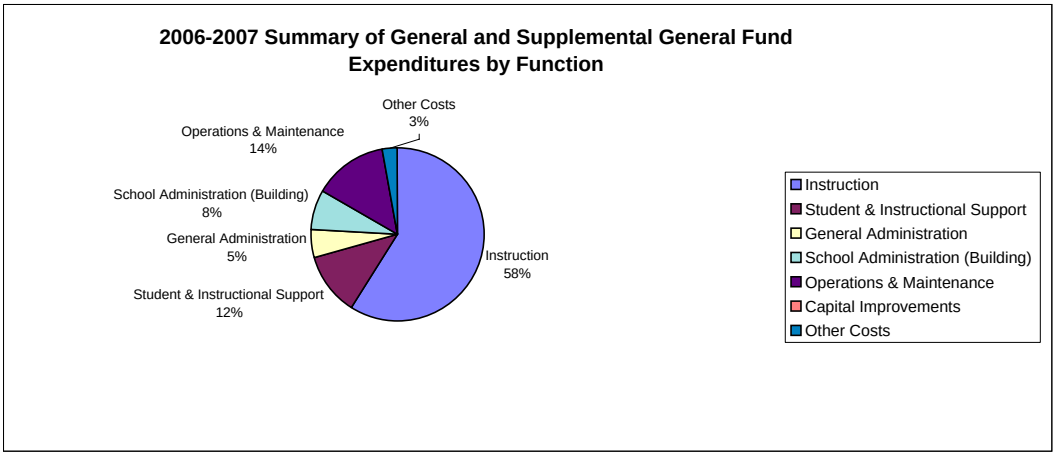
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	7,284,505	61%	7,380,458	59%	1%	8,082,662	59%	10%
Student & Instructional Support	1,282,493	11%	1,556,230	12%	21%	1,610,385	12%	3%
General Administration	571,803	5%	649,004	5%	14%	718,940	5%	11%
School Administration (Building)	1,015,153	9%	982,102	8%	-3%	1,032,800	8%	5%
Operations & Maintenance	1,482,106	12%	1,651,791	13%	11%	1,895,500	14%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	295,756	2%	337,622	3%	14%	392,700	3%	16%
Total Expenditures	11,931,816	100%	12,557,207	100%	5%	13,732,987	100%	9%
Amount per Pupil	$5,024		$5,287		5%	$5,722		8%

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.

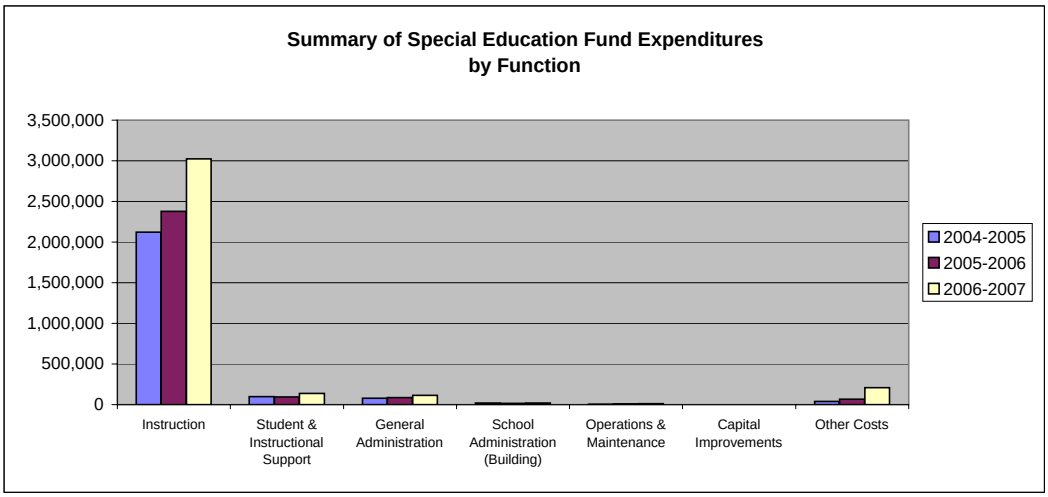


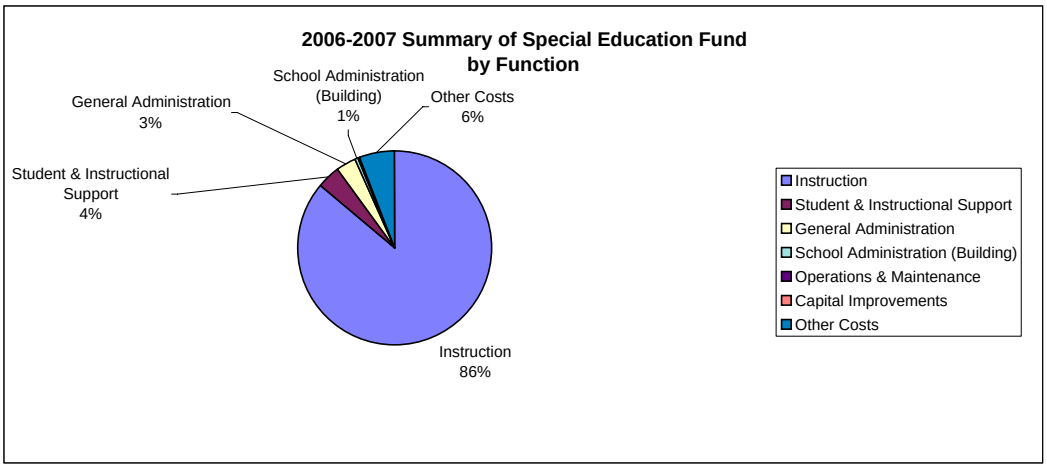


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	2,121,004	90%	2,378,197	90%	12%	3,025,000	86%	27%
Student & Instructional Support	97,946	4%	95,966	4%	-2%	138,100	4%	44%
General Administration	80,465	3%	88,117	3%	10%	113,000	3%	28%
School Administration (Building)	21,015	1%	13,928	1%	-34%	20,000	1%	44%
Operations & Maintenance	4,550	0%	7,278	0%	60%	10,000	0%	37%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	37,656	2%	68,794	3%	83%	206,800	6%	201%
Total Expenditures	2,362,636	100%	2,652,280	100%	12%	3,512,900	100%	32%
Amount per Pupil	$995		$1,117		12%	$1,464		31%

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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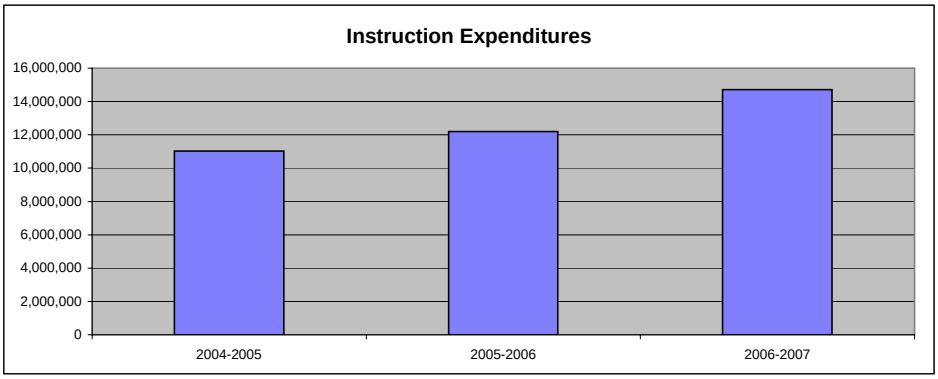
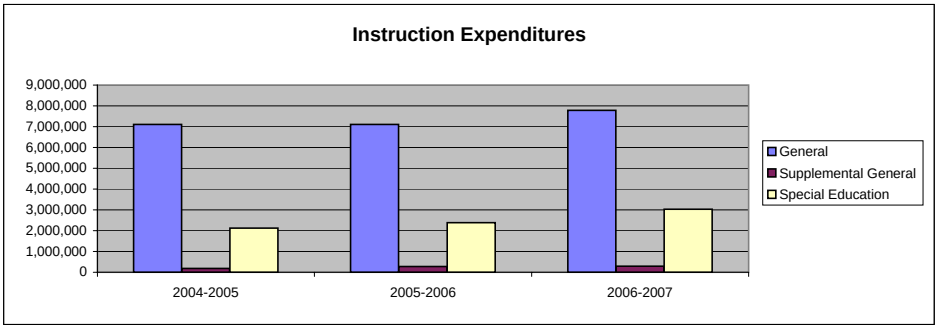
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	7,101,913		7,101,770	0%		7,782,662	10%
Federal Funds	700,587		621,170	-11%		541,896	-13%
Supplemental General	182,592		278,688	53%		300,000	8%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			703,007			1,054,500	50%
Bilingual Education	21,159		82,009	288%		83,000	1%
Capital Outlay	54,457		64,310	18%		721,000	1021%
Driver Education	21,661		24,380	13%		35,000	44%
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	31,853		30,577	-4%		134,000	338%
Special Education	2,121,004		2,378,197	12%		3,025,000	27%
Vocational Education	385,677		432,041	12%		583,000	35%
Gifts/Grants	17,975		0	-100%		8,036	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	384,280		438,721	14%		424,196	-3%
Contingency Reserve	0		0	0%			
Text Book & Student Material	736		30,850	4092%			
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	11,023,894		12,185,720	11%		14,692,290	21%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	4,641		5,131	11%		6,122	19%
Adult Education	5,438		7,532	39%		13,000	73%
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	11,029,332		12,193,252	11%		14,705,290	21%





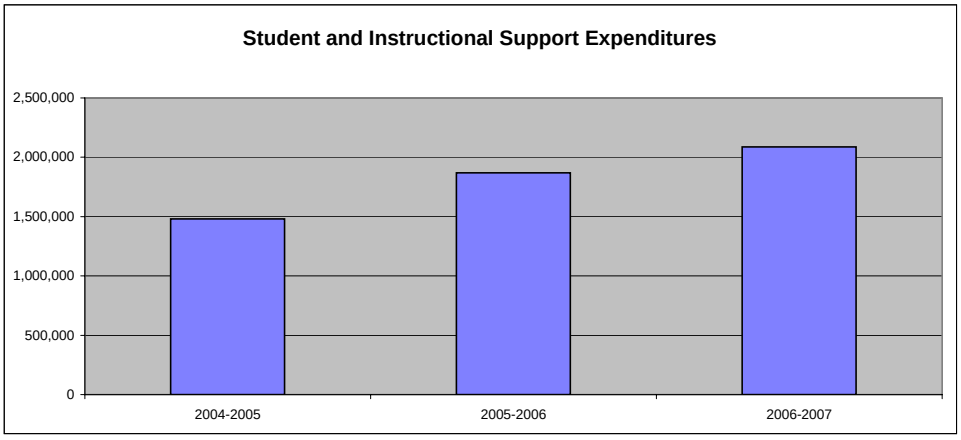
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	987,130		1,068,551	8%		1,165,200	9%
Federal Funds	596		0	-100%		0	0%
Supplemental General	295,363		487,679	65%		445,185	-9%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			50,829			95,000	87%
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	37,646		85,916	128%		142,000	65%
Parent Education Program	11,400		10,900	-4%		35,000	221%
Summer School	0		0	0%		12,000	0%
Special Education	97,946		95,966	-2%		138,100	44%
Vocational Education	2,831		1,559	-45%		1,000	-36%
Gifts/Grants	0		14,501	0%		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	46,716		53,311	14%		52,879	-1%
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	1,479,628		1,869,212	26%		2,086,364	12%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	623		787	26%		869	10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,479,628		1,869,212	26%		2,086,364	12%
Amount per Pupil	$632		$792	25%		$869	10%



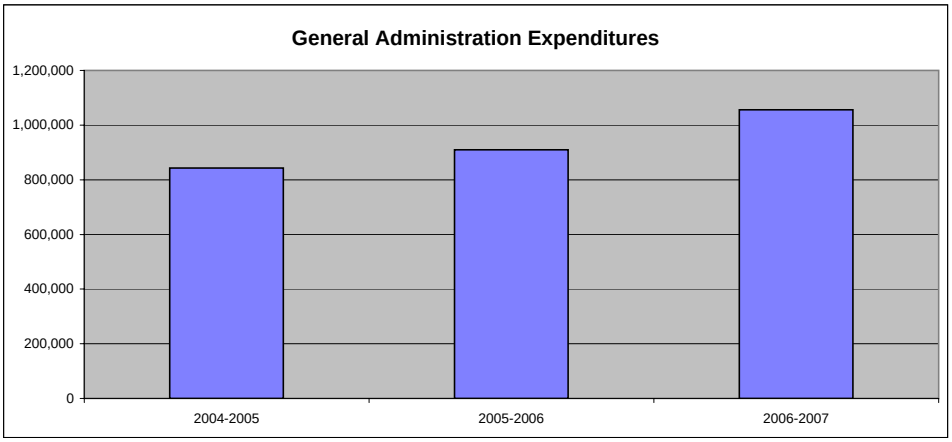
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	571,803		649,004	14%		718,940	11%
Federal Funds	10,000		0	-100%		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	80,465		88,117	10%		113,000	28%
Vocational Education	28,386		0	-100%		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	25,967		40,561	56%		66,702	64%
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	716,621		777,682	9%		898,642	16%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	302		327	9%		374	14%
Adult Education	126,233		131,524	0%		157,700	20%
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	842,854		909,206	8%		1,056,342	16%



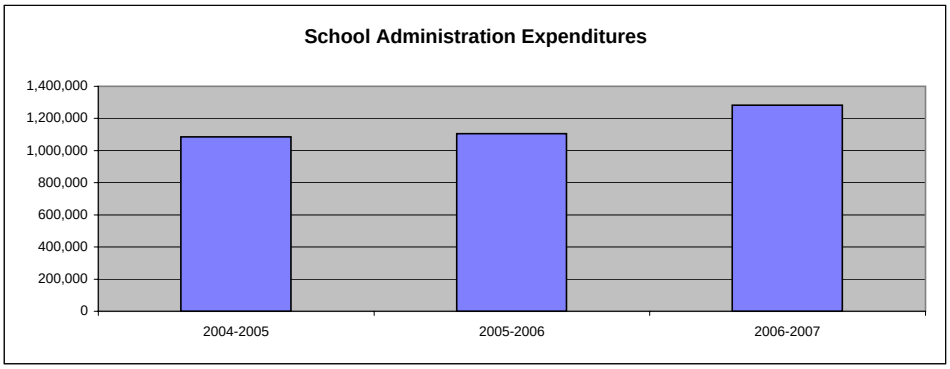
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,015,153		982,102	-3%		1,032,800	5%
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)			27,125			82,000	202%
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	789		611	-23%		6,500	964%
Special Education	21,015		13,928	-34%		20,000	44%
Vocational Education	0		24,922	0%		61,000	145%
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	49,086		57,056	16%		80,356	41%
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	1,086,043		1,105,744	2%		1,282,656	16%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	457		466	2%		534	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	1,086,043		1,105,744	2%		1,282,656	16%



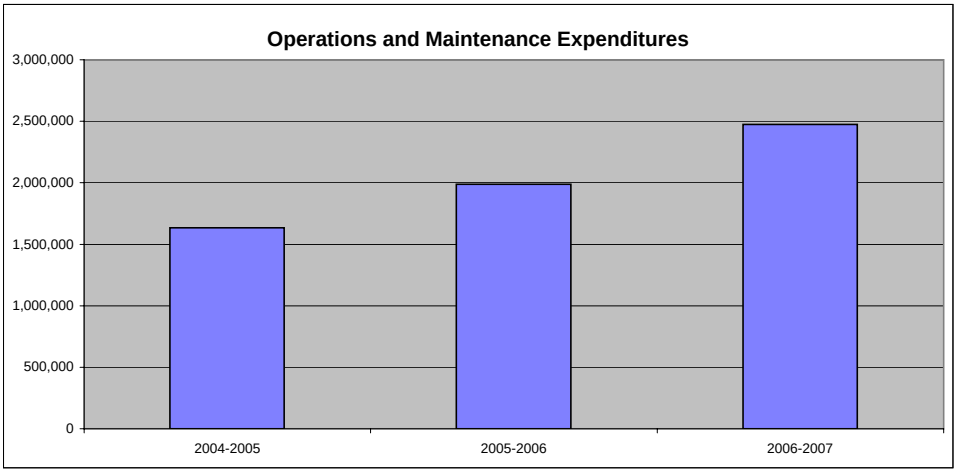
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	91,576		121,092	32%		130,000	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,390,530		1,530,699	10%		1,765,500	15%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			31,000	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	7,295		172,379	2263%		250,000	45%
Driver Training	4,817		5,637	17%		40,000	610%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	39,438		41,991	6%		67,400	61%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	4,550		7,278	60%		10,000	37%
Vocational Education	44,250		50,151	13%		79,877	59%
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	52,814		58,307	10%		100,380	72%
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	1,635,270		1,987,534	22%		2,474,157	24%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	689		837	22%		1,031	23%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,635,270		1,987,534	22%		2,474,157	24%



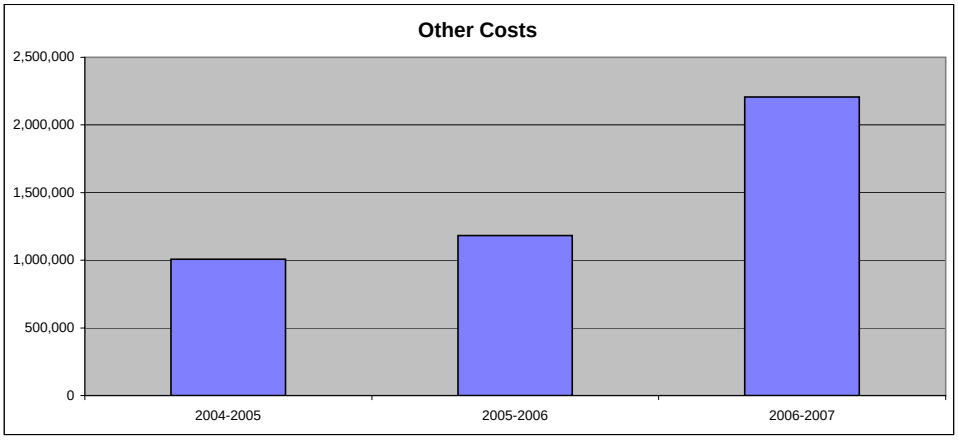
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	295,756		313,260	6%		340,700	9%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		24,362	0%		52,000	113%
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%		773,972	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	671,260		736,215	10%		800,400	9%
Professional Development	0		37,217	0%		30,000	-19%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	37,656		68,794	83%		206,800	201%
Vocational Education	1,680		0	-100%		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	2,099		2,218	6%		3,682	66%
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	1,008,451		1,182,066	17%		2,207,554	87%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	425		498	17%		920	85%
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	1,008,451		1,182,066	17%		2,207,554	87%



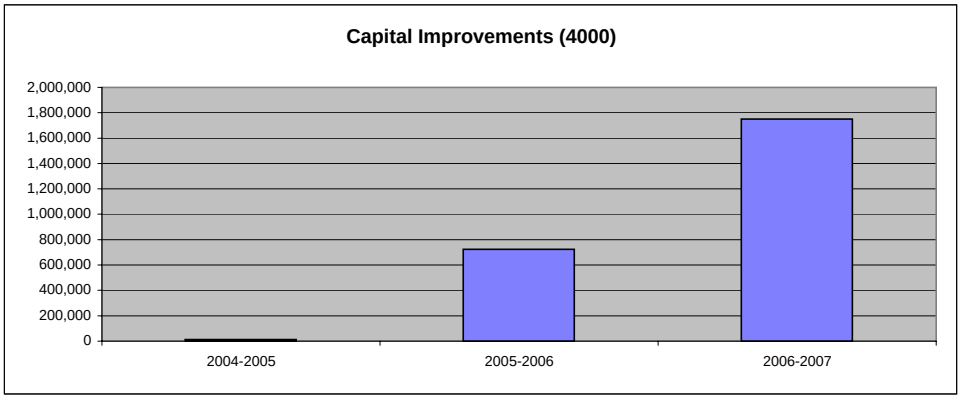
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	11,940		723,861	5962%		1,750,000	142%
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	11,940		723,861	5962%		1,750,000	142%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	5		305	5962%		729	139%
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	11,940		723,861	5962%		1,750,000	142%



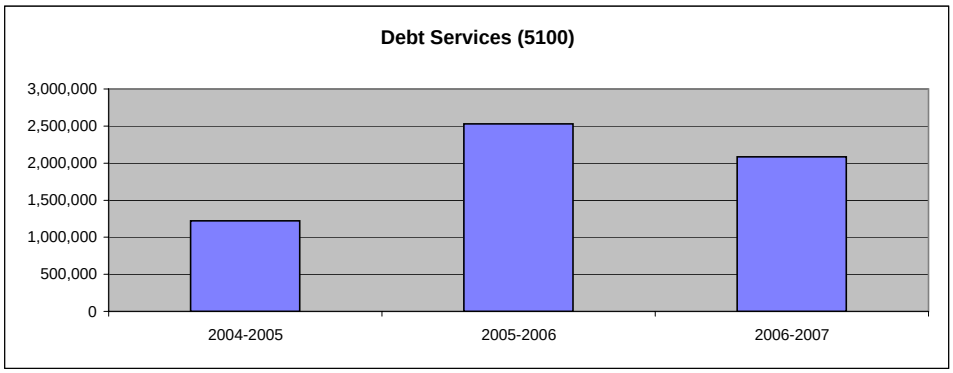
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	370,300		367,875	-1%		45,787	-88%
Bond & Interest #2	851,933		2,162,751	154%		2,040,798	-6%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,222,233		2,530,626	107%		2,086,585	-18%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	515		1,065	107%		869	-18%
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	1,222,233		2,530,626	107%		2,086,585	-18%



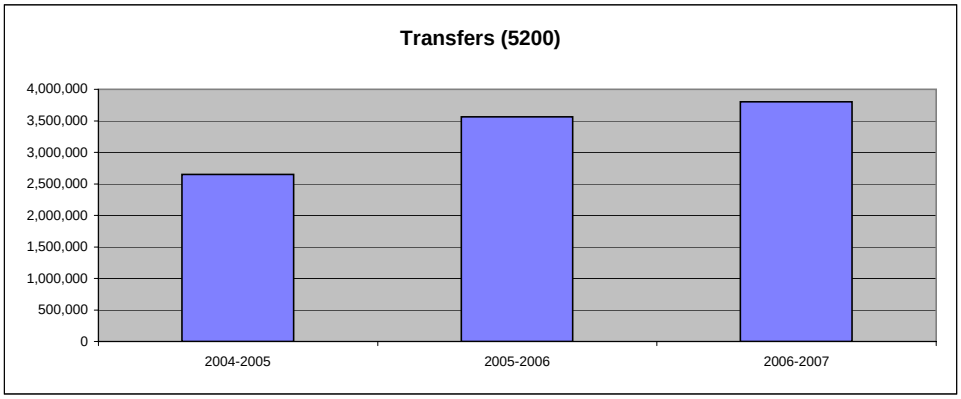
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, 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	1,633,645		2,538,874	55%		2,528,250	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	1,015,921		1,024,177	1%		1,272,909	24%
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	2,649,566		3,563,051	34%		3,801,159	7%
Enrollment (FTE)*	2,375.1		2,375.1	0%		2,400.0	1%
Amount per Pupil	1,116		1,500	34%		1,584	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	2,649,566		3,563,051	34%		3,801,159	7%



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

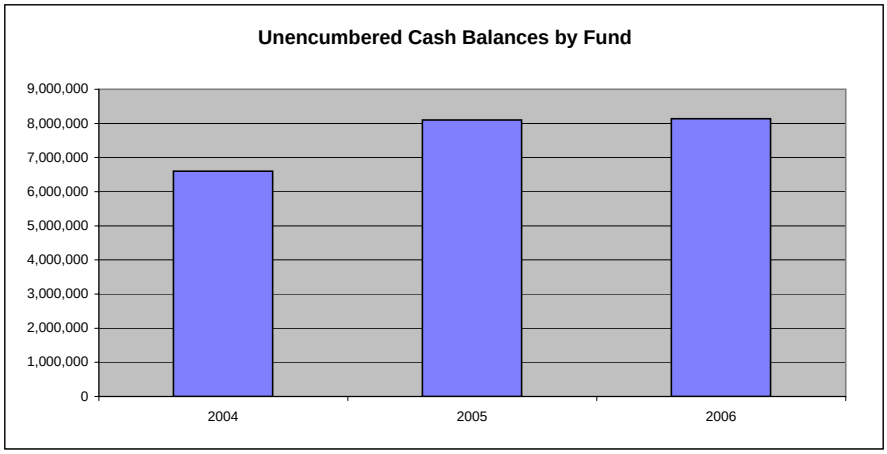
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 290

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	436	0	0
Federal Funds	104,863	64,648	42,787
Supplemental General	356,596	328,939	331,769
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	1,972,420	2,595,833	2,978,919
Driver Training	51,647	53,704	54,443
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	138,283	203,648	209,101
Professional Development	97,163	129,517	130,049
Parent Education Program	23,000	26,600	26,600
Summer School	84,858	108,466	114,158
Special Education	1,383,317	1,808,029	1,985,196
Vocational Education	0	0	24,877
Gifts/Grants	6,706	0	2,402
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	462,963	462,963	
Text Book & Student Material	190,539	250,635	
Bond & Interest 1	485,404	498,663	257,396
Bond & Interest 2	1,193,636	1,515,676	1,922,743
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	6,551,831	8,047,321	8,080,440
Enrollment (FTE)*	2,375.1	2,375.1	2,400.0
Amount per Pupil	2,759	3,388	3,367
Adult Education	46,862	53,270	61,010
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	6,598,693	8,100,591	8,141,450



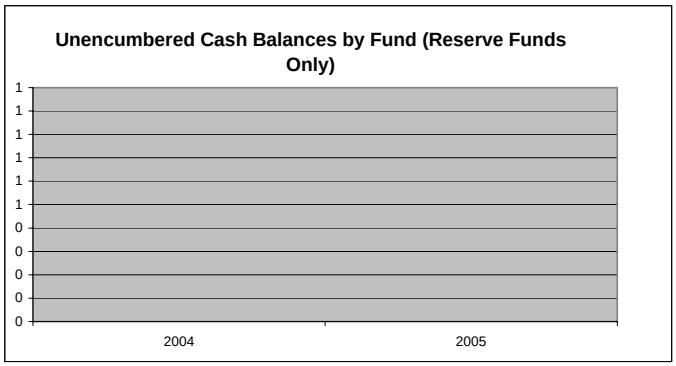
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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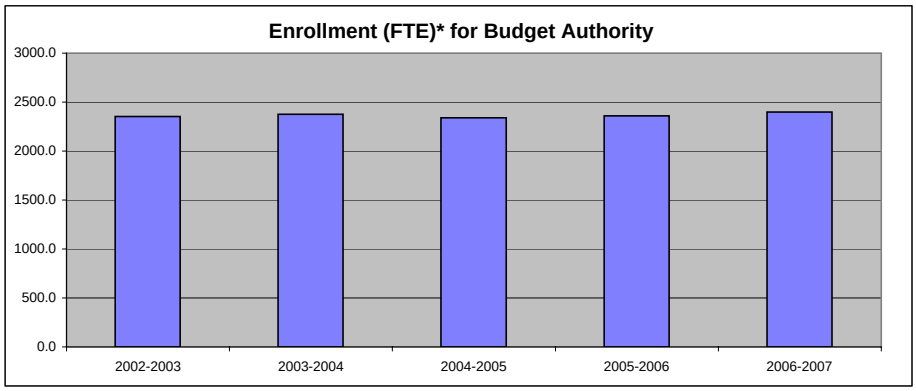
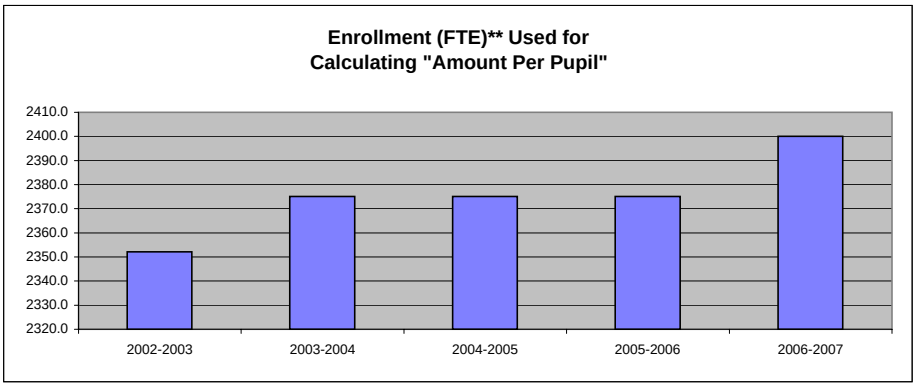
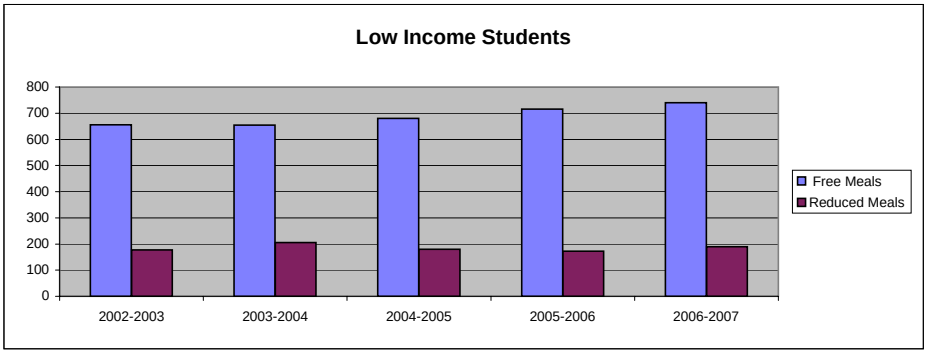
Other Information

	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)*	2,352.1	2,375.1	1%	2,339.7	-1%	2,360.6	1%	2,400.0	2%
Enrollment (FTE)**	2,352.1	2,375.1	1%	2,375.1	0%	2,375.1	0%	2,400.0	1%
Number of Students - Free Meals	656	654	0%	680	4%	715	5%	740	3%
Number of Students - Reduced Meals	177	205	16%	180	-12%	172	-4%	190	10%





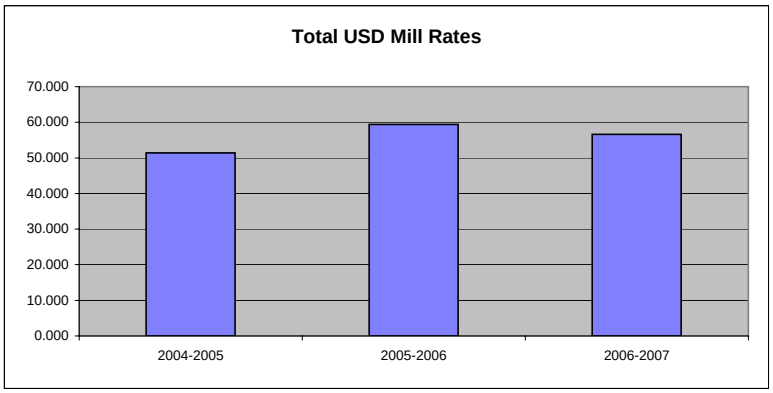


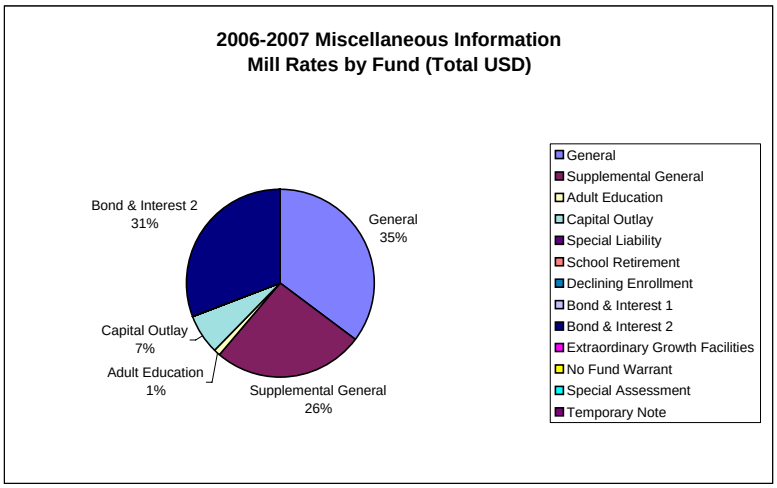
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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	15.658	15.907	14.668
Adult Education	0.500	0.500	0.500
Capital Outlay	4.000	3.998	4.000
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	3.077	18.978	0.000
Bond & Interest 2	8.154	0.000	17.470
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	**51.389**	**59.383**	**56.638**
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	4.997	5.000
Recreation Commission Employee Benefit	0.764	0.720	0.192
TOTAL OTHER	**5.764**	**5.717**	**5.192**





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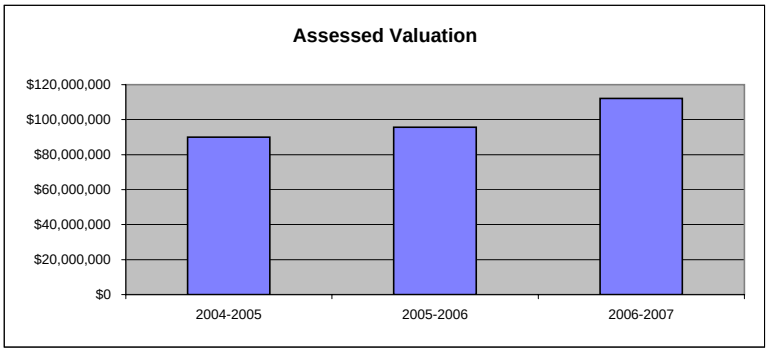
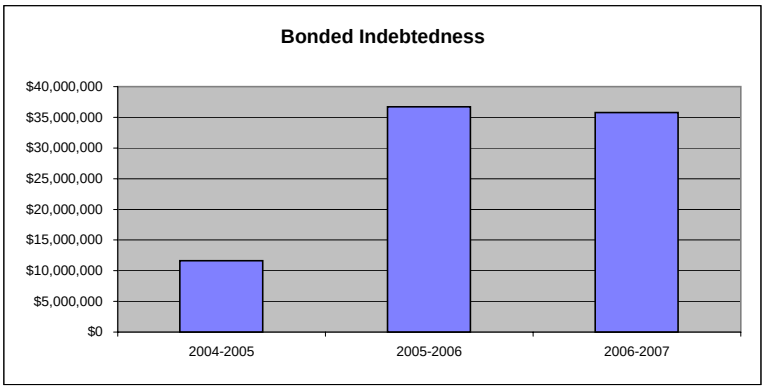
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$89,982,218	$95,622,798	$112,118,507
Bonded Indebtedness	$11,615,000	$36,705,000	$35,775,000