Budget Profile

2006-2007

USD 314 Brewster

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2006-2007 Budget General Information
USD #: 314

Introduction

USD 314 is located in Thomas, Sherman and Rawlins Counties. We are an agriculture based community with very little other industry. The school campus is located in Brewster and students draws from surrounding communities.

Board Members

Carrie Starns, President
P.O. Box 184
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(785) 694-2706

Leisha Carpenter, Vice President
2257 Co. Rd. 2
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Rod Gilley
155 Co. Rd. K
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Willard Crumrine
225 Manchester
Brewster, KS 67732
(785) 694-2273

Key Staff

Superintendent: Sherri L. Edmundson
Business Office Staff: Daryl Ann Jorgensen, Clerk
Sandi Bear, Treasurer
Judy Reid, Secretary

Curriculum & Instruction Staff:

Teachers: Kathy Baird, Laura Bosserman, Lynette Brown, LeAnne Carney, Alice Collett, Dee Depe, Leland Francis, Kathy Fulwider, Katie Fulwider, Margaret Gibson, Paula Gilbert, Christina Hoyt, Jeanie Johnson, Lynda McKee, Laura Rush, Susan Schmidt, Rae Stewart, Carol Thiel, Danny Traub, Michele Werth

Other Support Staff: Loraine Albers, Dorothy Bear, Pam Bremenkamp, Becki Carpenter, Willis Crabtree, Rosa Garcia, Judy Headley, Alice Hill, Jennifer Koel, Jon McKee, Nancy Mills, Wendell Resler, Ron Ribordy, Mac Thompson, Norman Whittaker, Leanna Wylie

Supplemental Positions: Dean Anderson, Bill Gibson, Clint Horinek, Jon McKee, Angie Moore, Terry Preston, Shalah Rall, Beau Sheets, Vickie Sheets, Jesse Vincent

The District's Accomplishments and Challenges

Accomplishments:
Students in USD 314 maintain steady test scores and have always met AYP. We are a strong academic district and have been able to maintain quality programs with declining enrollment. Our graduation rates are close to 100% every year. Community services include a restaurant, a grocery store, a tire shop, a local telephone company, a craft store, an insurance agency, a bank, a post office, a co-op elevator and station, a grain elevator, a museum and a bed & breakfast.

Challenges:
Challenges for our district include declining enrollment, the rising cost of health care and difficulty recruiting teachers and support staff. With declining population in the rural communities, and, therefore, declining enrollment, it will be difficult to continue to meet AYP and NCLB mandates continue to become harder and harder to attain.

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
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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 & 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)

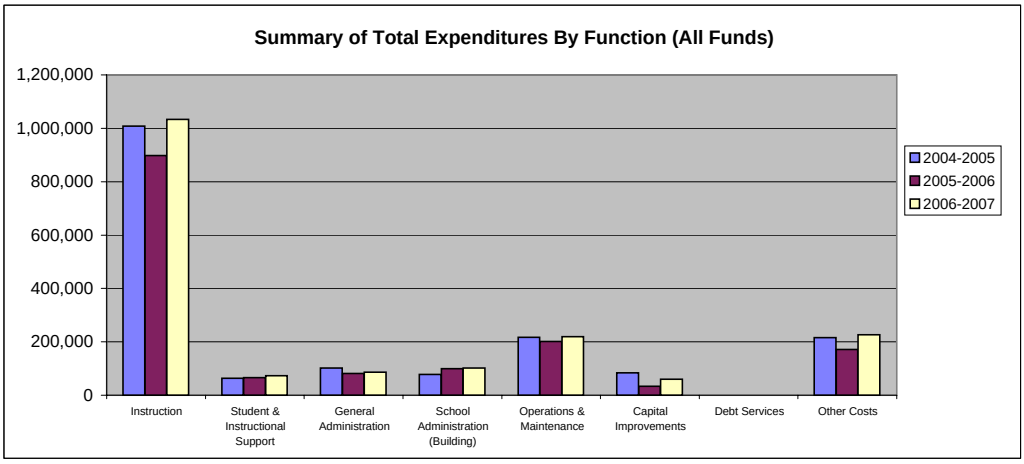
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	1,008,345	57%	898,290	58%	-11%	1,033,467	57%	15%
Student & Instructional Support	63,565	4%	65,767	4%	3%	73,334	4%	12%
General Administration	102,173	6%	81,625	5%	-20%	85,885	5%	5%
School Administration (Building)	77,921	4%	99,382	6%	28%	101,503	6%	2%
Operations & Maintenance	217,137	12%	201,024	13%	-7%	219,275	12%	9%
Capital Improvements	83,447	5%	33,102	2%	-60%	60,000	3%	81%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	215,864	12%	171,602	11%	-21%	227,112	13%	32%
Total Expenditures	1,768,452	100%	1,550,792	100%	-12%	1,800,576	100%	16%
Amount per Pupil	$13,730		$11,660		-15%	$15,390		32%

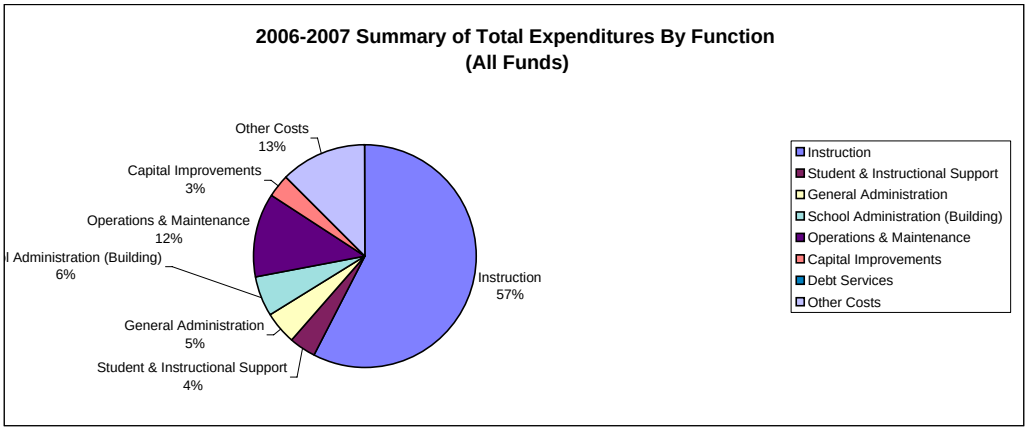
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

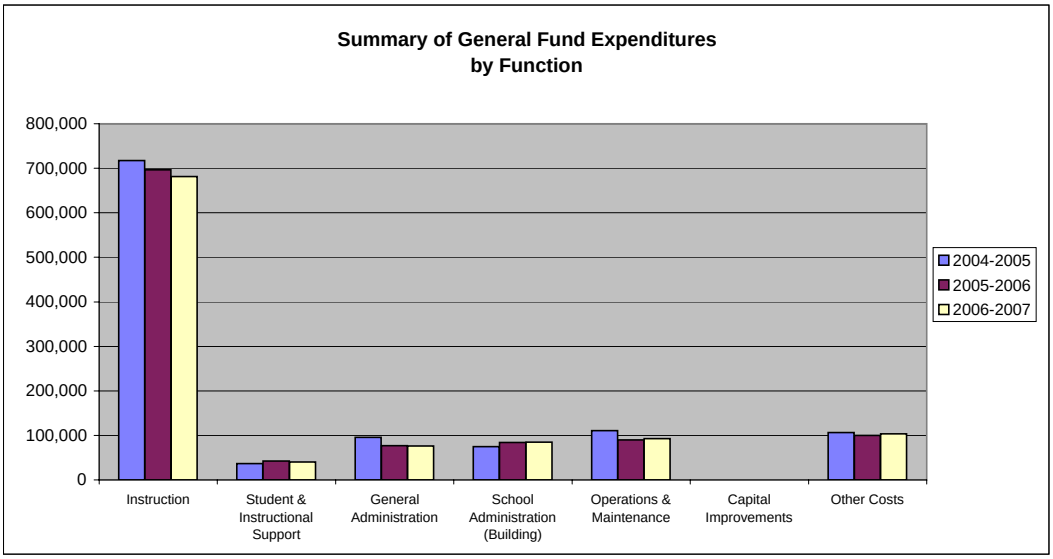


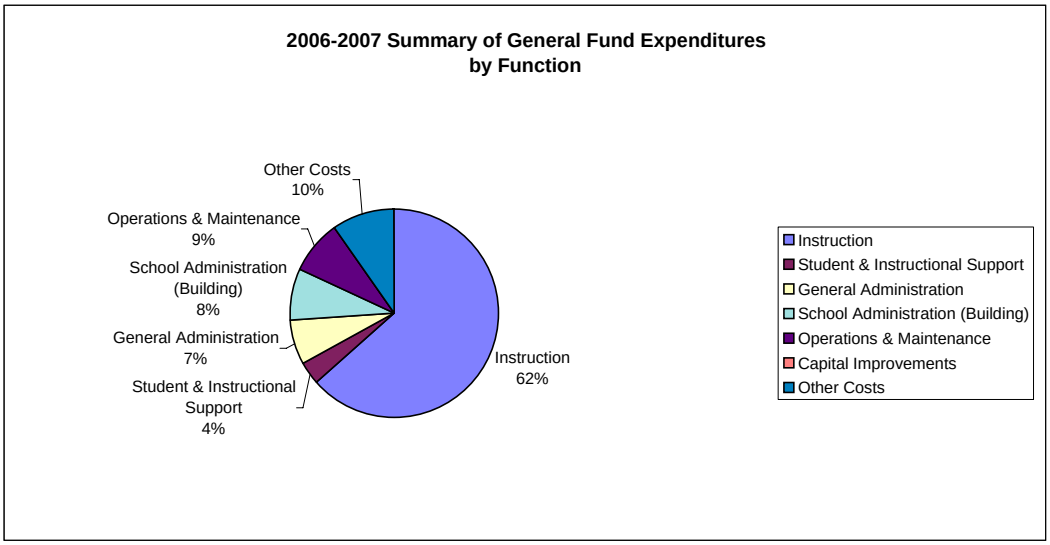


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	717,478	63%	696,516	64%	-3%	681,695	63%	-2%
Student & Instructional Support	36,856	3%	42,214	4%	15%	40,007	4%	-5%
General Administration	95,631	8%	77,119	7%	-19%	75,885	7%	-2%
School Administration (Building)	74,473	7%	83,757	8%	12%	84,703	8%	1%
Operations & Maintenance	111,020	10%	90,007	8%	-19%	92,375	9%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	106,692	9%	100,152	9%	-6%	103,758	10%	4%
Total Expenditures	1,142,150	100%	1,089,765	100%	-5%	1,078,423	100%	-1%
Amount per Pupil	$8,868		$8,194		-8%	$9,217		12%

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

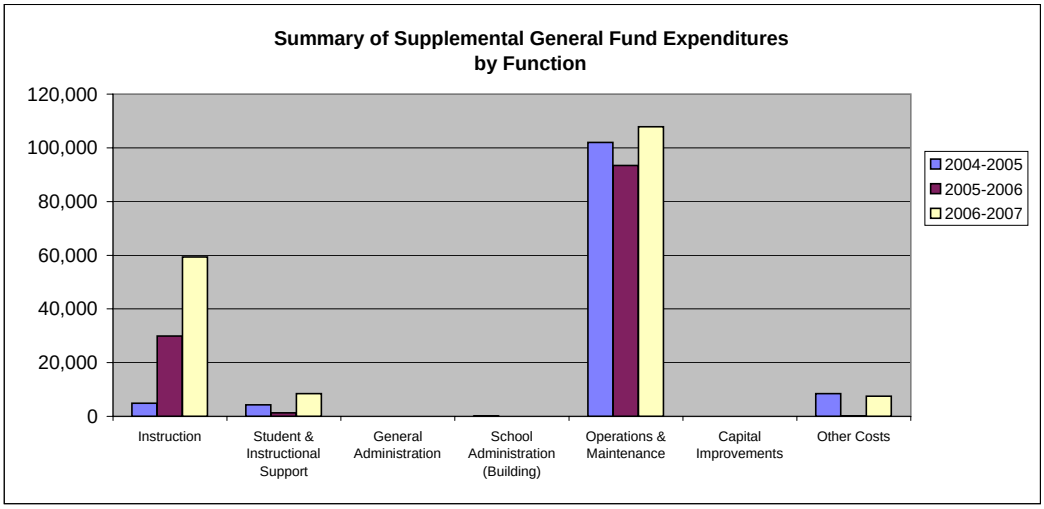


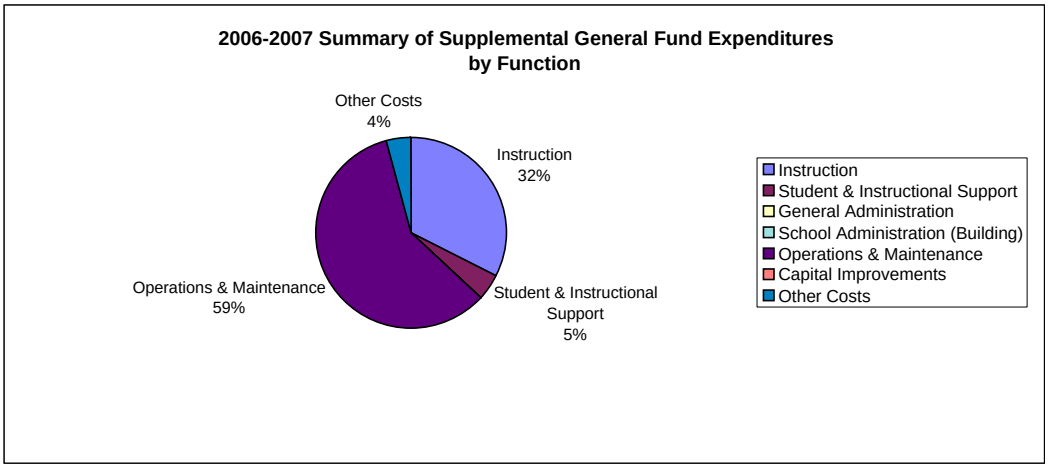


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	4,940	4%	29,915	24%	506%	59,300	32%	98%
Student & Instructional Support	4,289	4%	1,295	1%	-70%	8,450	5%	553%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	106	0%	0	0%	-100%	0	0%	0%
Operations & Maintenance	102,006	85%	93,393	75%	-8%	107,800	59%	15%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	8,500	7%	98	0%	-99%	7,470	4%	7522%
Total Expenditures	119,841	100%	124,701	100%	4%	183,020	100%	47%
Amount per Pupil	$930		$938		1%	$1,564		67%

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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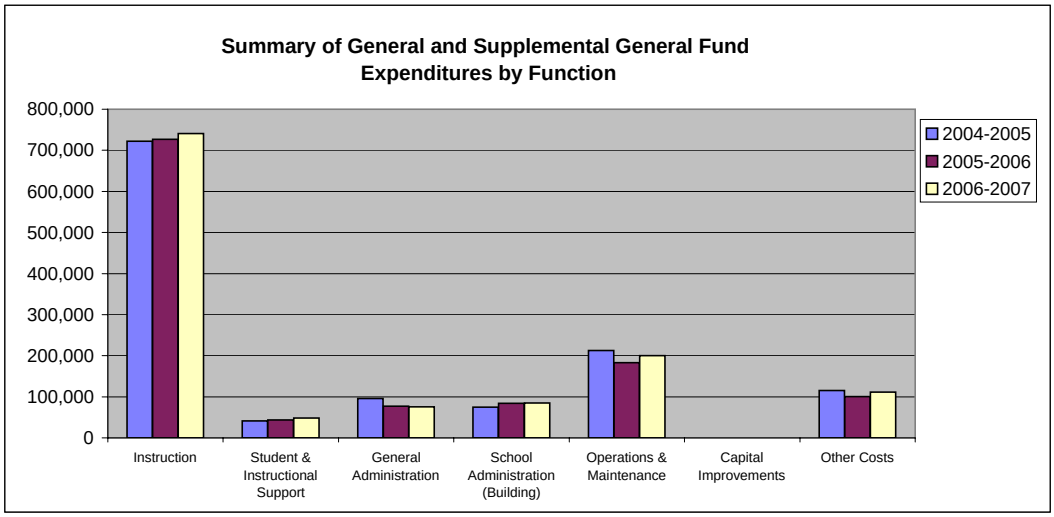
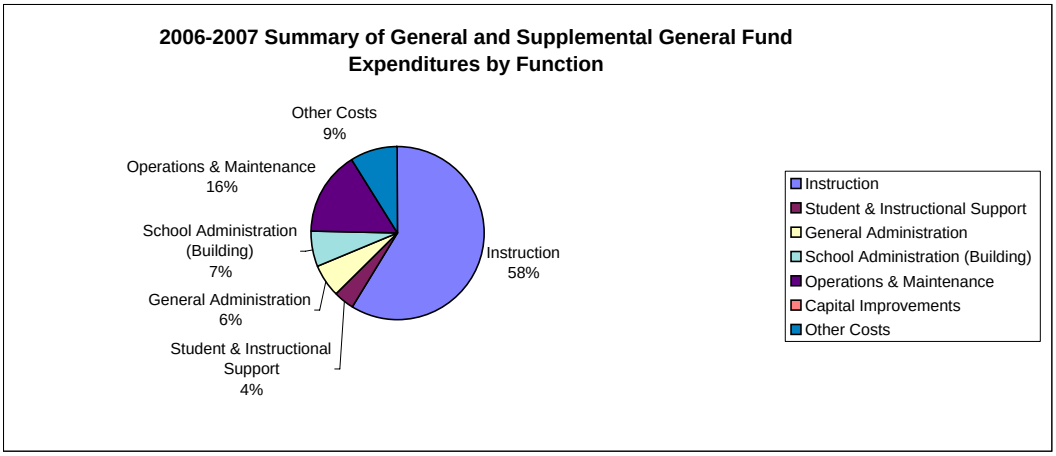
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	722,418	57%	726,431	60%	1%	740,995	59%	2%
Student & Instructional Support	41,145	3%	43,509	4%	6%	48,457	4%	11%
General Administration	95,631	8%	77,119	6%	-19%	75,885	6%	-2%
School Administration (Building)	74,579	6%	83,757	7%	12%	84,703	7%	1%
Operations & Maintenance	213,026	17%	183,400	15%	-14%	200,175	16%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	115,192	9%	100,250	8%	-13%	111,228	9%	11%
Total Expenditures	1,261,991	100%	1,214,466	100%	-4%	1,261,443	100%	4%
Amount per Pupil	$9,798		$9,131		-7%	$10,782		18%

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.

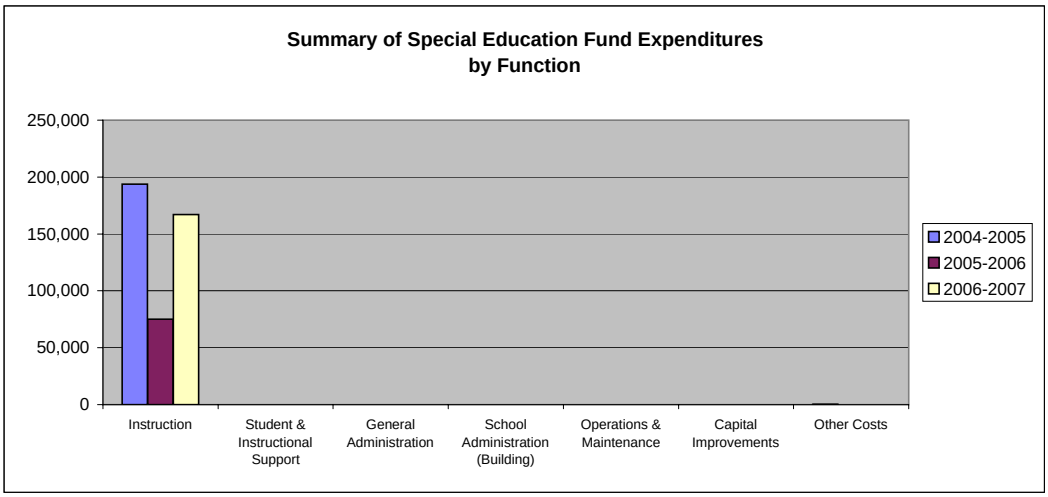


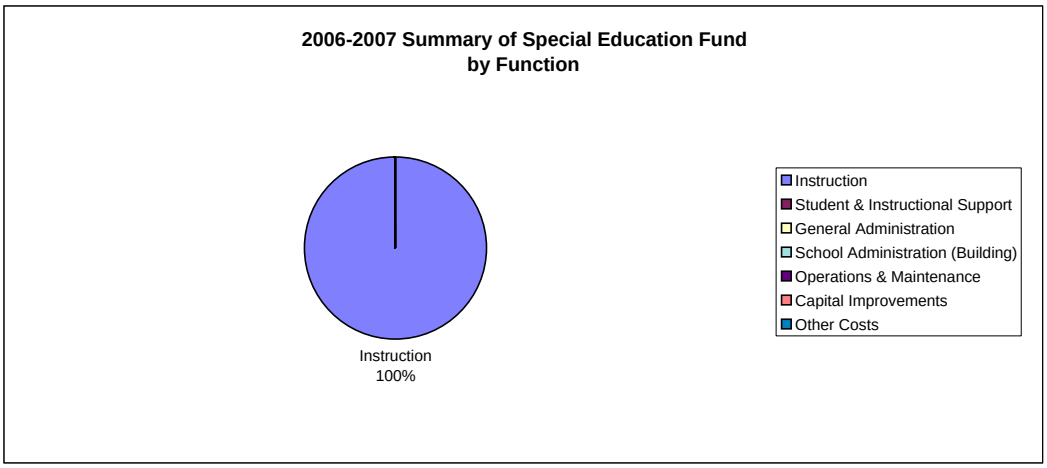


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	193,841	100%	75,191	100%	-61%	167,100	100%	122%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	212	0%	0	0%	-100%	0	0%	0%
Total Expenditures	194,053	100%	75,191	100%	-61%	167,100	100%	122%
Amount per Pupil	$1,507		$565		-62%	$1,428		153%

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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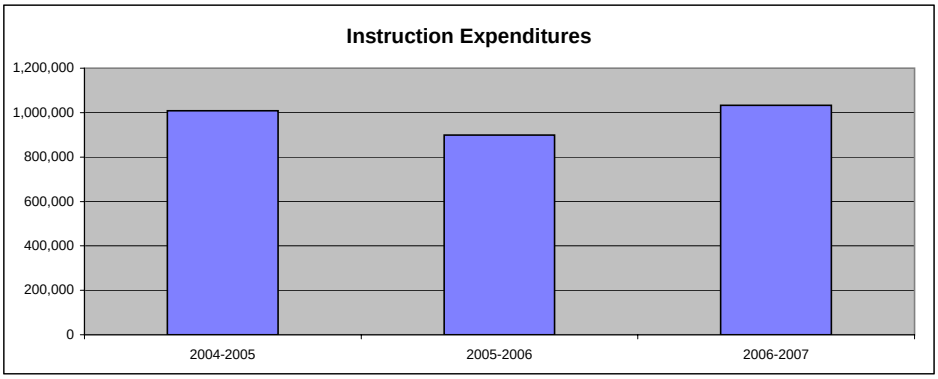
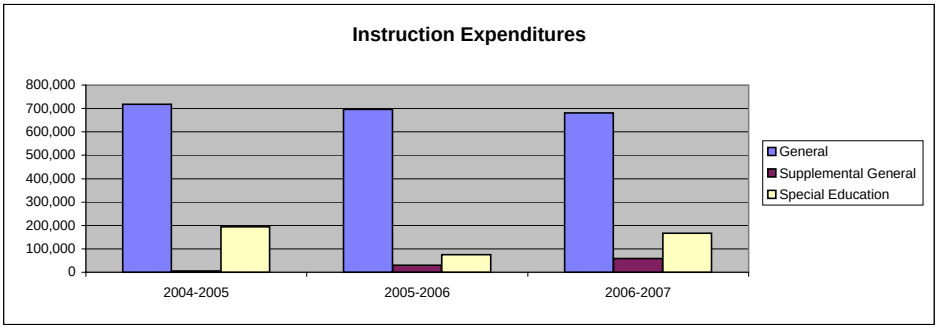
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	717,478		696,516	-3%		681,695	-2%
Federal Funds	45,991		29,543	-36%		27,115	-8%
Supplemental General	4,940		29,915	506%		59,300	98%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			21,285			30,700	44%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	4,794		1,475	-69%		15,000	917%
Driver Education	2,313		4,208	82%		2,430	-42%
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	193,841		75,191	-61%		167,100	122%
Vocational Education	6,618		7,516	14%		10,000	33%
Gifts/Grants	3,019		300	-90%		3,727	1142%
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	27,825		31,388	13%		36,400	16%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,526		953	-38%			
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	1,008,345		898,290	-11%		1,033,467	15%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	7,829		6,754	-14%		8,833	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	1,008,345		898,290	-11%		1,033,467	15%





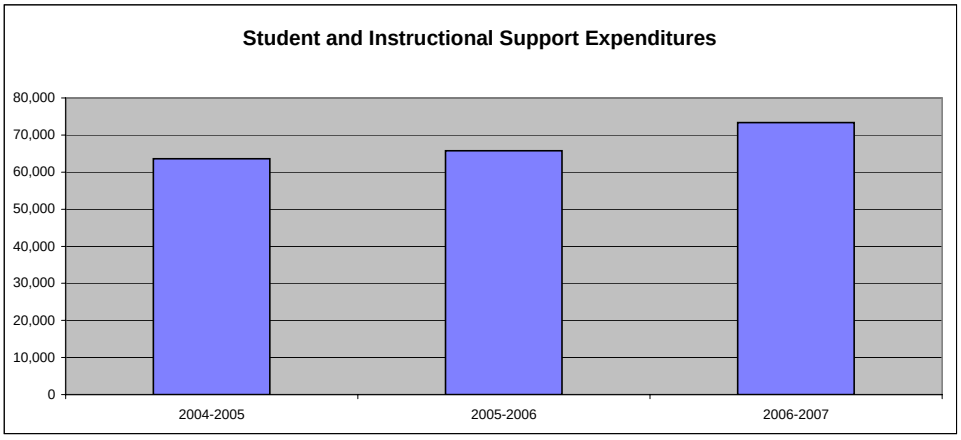
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	36,856		42,214	15%		40,007	-5%
Federal Funds	13,036		10,475	-20%		10,197	-3%
Supplemental General	4,289		1,295	-70%		8,450	553%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			1,670	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	230		198	-14%		200	1%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	4,898		3,676	-25%		12,110	229%
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	681		472	-31%		700	48%
Contingency Reserve	0		0	0%			
Text Book & Student Material	3,575		7,437	108%			
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	63,565		65,767	3%		73,334	12%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	494		494	0%		627	27%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	63,565		65,767	3%		73,334	12%
Amount per Pupil	$494		$523	6%		$627	20%



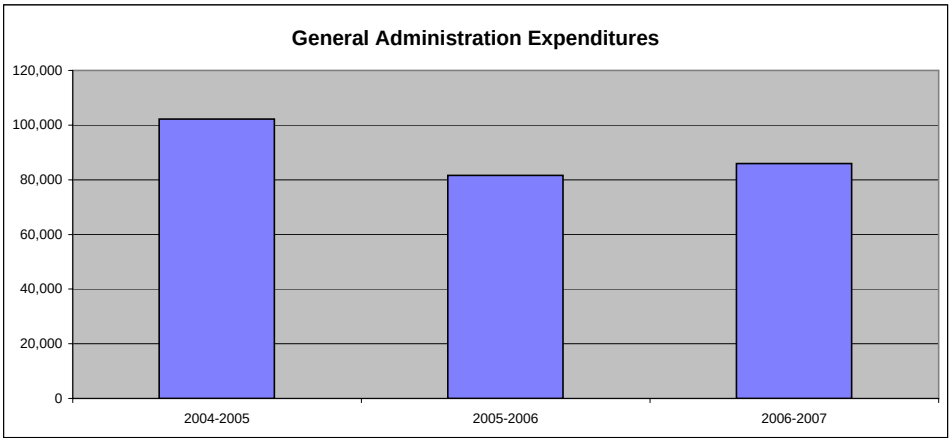
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	95,631		77,119	-19%		75,885	-2%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,078		0	-100%		5,000	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	5,464		4,506	-18%		5,000	11%
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	102,173		81,625	-20%		85,885	5%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	793		614	-23%		734	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	102,173		81,625	-20%		85,885	5%



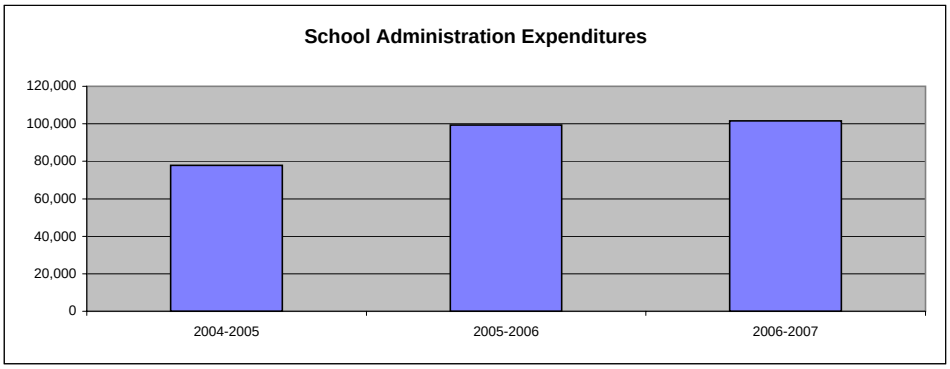
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	74,473		83,757	12%		84,703	1%
Federal Funds	0		0	0%		0	0%
Supplemental General	106		0	-100%		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		11,238	0%		12,000	7%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	3,342		4,387	31%		4,800	9%
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	77,921		99,382	28%		101,503	2%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	605		747	24%		868	16%
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	77,921		99,382	28%		101,503	2%



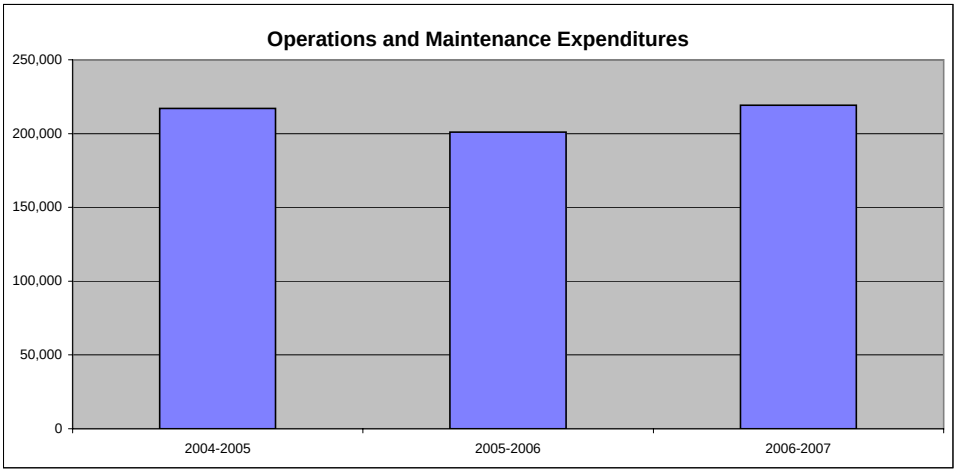
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	111,020		90,007	-19%		92,375	3%
Federal Funds	0		0	0%		0	0%
Supplemental General	102,006		93,393	-8%		107,800	15%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	646		13,959	2061%		15,000	7%
Driver Training	91		181	99%		200	10%
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	3,374		3,484	3%		3,900	12%
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	217,137		201,024	-7%		219,275	9%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	1,686		1,511	-10%		1,874	24%
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	217,137		201,024	-7%		219,275	9%



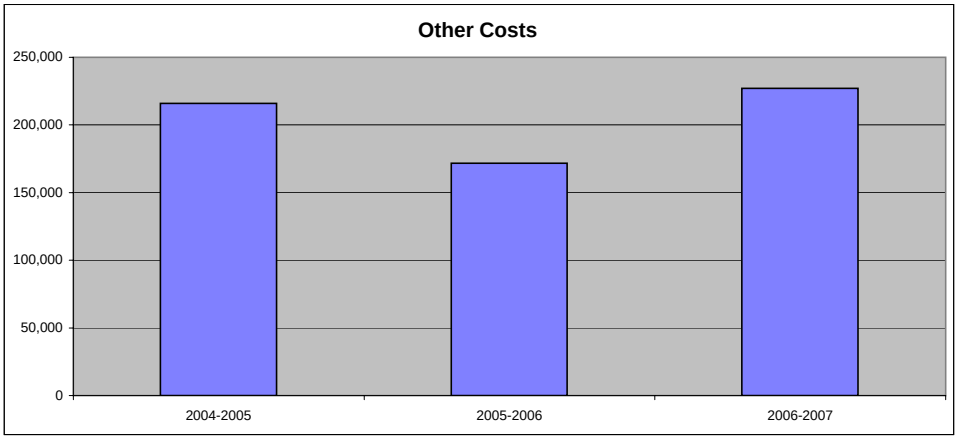
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

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

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	106,692		100,152	-6%		103,758	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	8,500		98	-99%		7,470	7522%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			0			0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	27,533		966	-96%		20,000	1970%
Driver Training	0		0	0%		0	0%
Declining Enrollment			0			0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	69,177		66,495	-4%		91,000	37%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	212		0	-100%		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	3,750		3,891	4%		4,884	26%
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	215,864		171,602	-21%		227,112	32%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	1,676		1,290	-23%		1,941	50%
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	215,864		171,602	-21%		227,112	32%



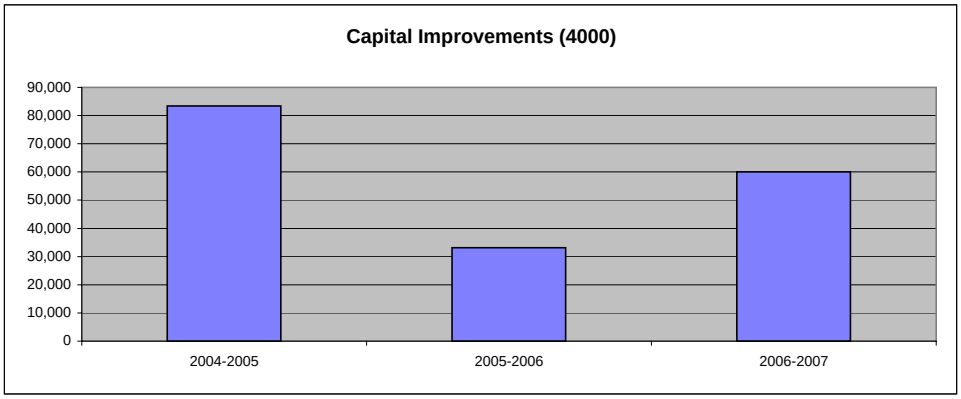
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	83,447		33,102	-60%		60,000	81%
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	83,447		33,102	-60%		60,000	81%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	648		249	-62%		513	106%
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	83,447		33,102	-60%		60,000	81%



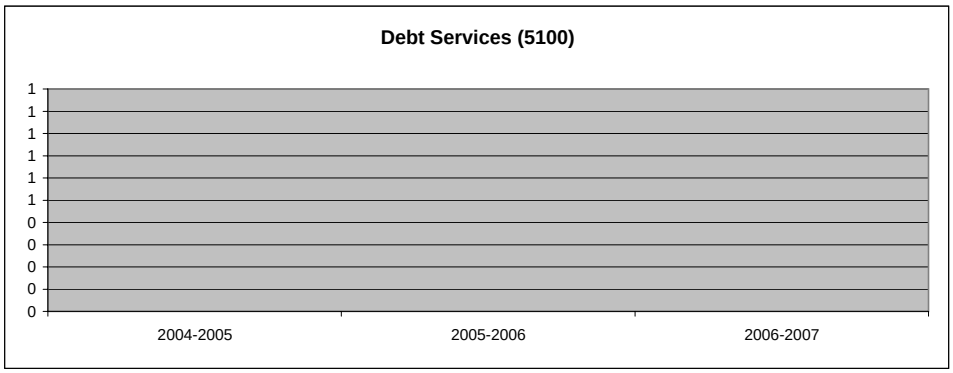
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)*	128.8		133.0	3%		117.0	-12%
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%



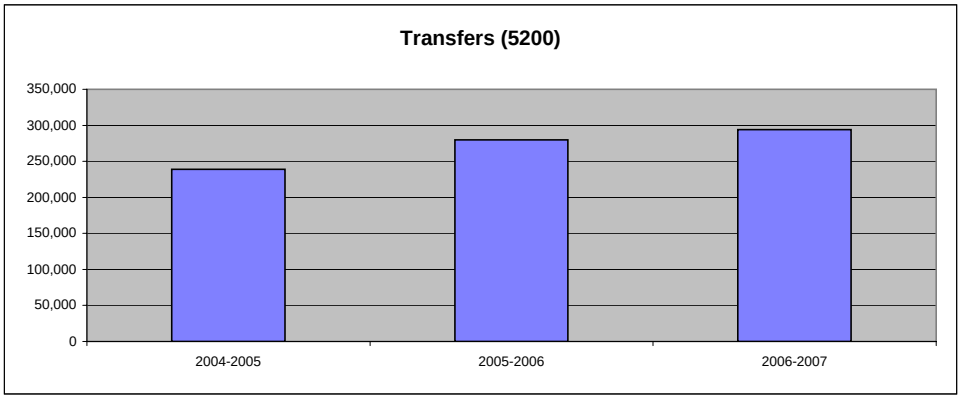
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	170,679		166,021	-3%		171,922	4%
Federal Funds	0		0	0%		0	0%
Supplemental General	68,500		56,000	-18%		121,980	118%
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		57,594	0%		0	-100%
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	239,179		279,615	17%		293,902	5%
Enrollment (FTE)*	128.8		133.0	3%		117.0	-12%
Amount per Pupil	1,857		2,102	13%		2,512	19%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	239,179		279,615	17%		293,902	5%



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

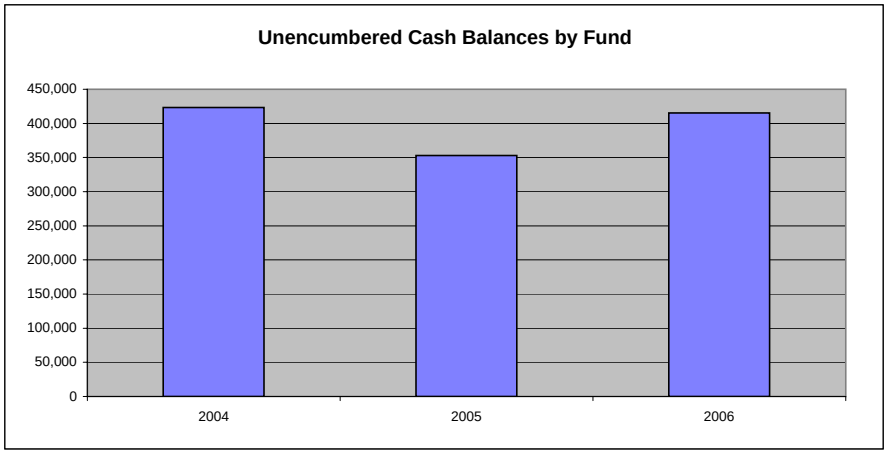
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

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

USD# 314

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	40	107	0
Federal Funds	0	0	0
Supplemental General	152,309	118,760	129,680
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	108,838	72,101	113,895
Driver Training	6,050	4,537	3,604
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	21,423	19,308	20,236
Professional Development	10,082	10,184	9,835
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	68,276	67,205	75,640
Vocational Education	0	0	1,000
Gifts/Grants	205	1,161	3,727
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	52,000	52,000	
Text Book & Student Material	4,205	7,447	
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	423,428	352,810	357,617
Enrollment (FTE)*	128.8	133.0	117.0
Amount per Pupil	3,287	2,653	3,057
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	57,594
TOTAL	423,428	352,810	415,211



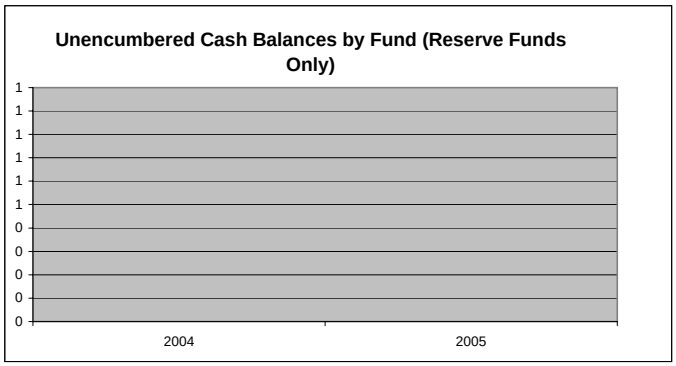
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

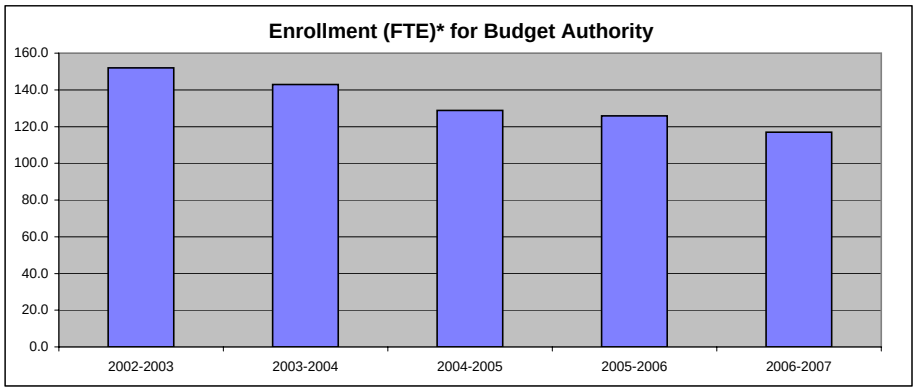


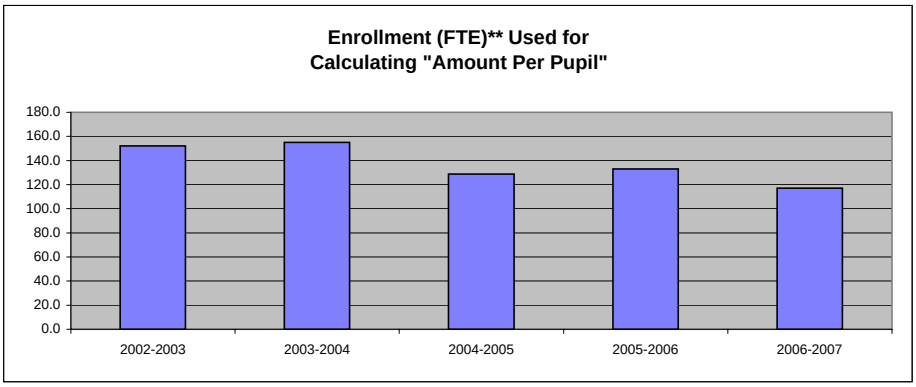
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

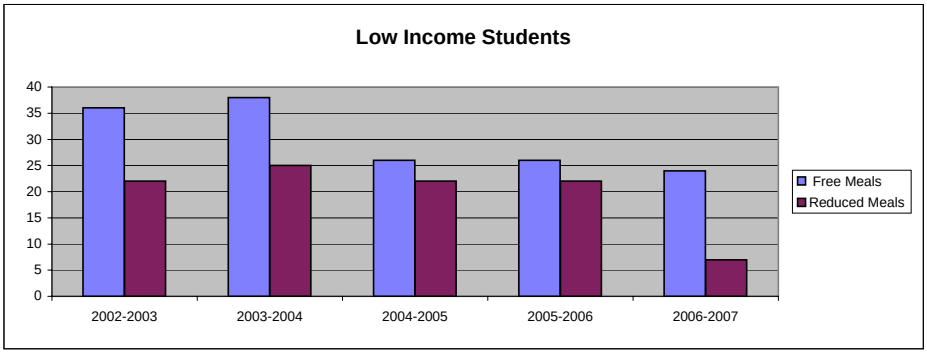
USD# 314

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)*	152.0	143.0	-6%	128.8	-10%	125.8	-2%	117.0	-7%
Enrollment (FTE)**	152.0	155.0	2%	128.8	-17%	133.0	3%	117.0	-12%
Number of Students - Free Meals	36	38	6%	26	-32%	26	0%	24	-8%
Number of Students - Reduced Meals	22	25	14%	22	-12%	22	0%	7	-68%





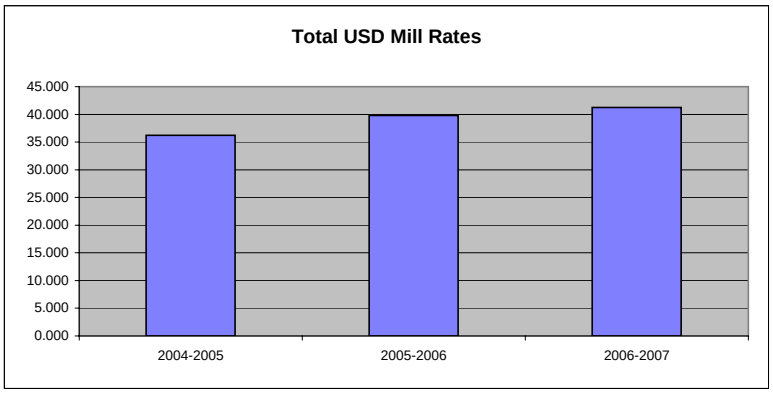


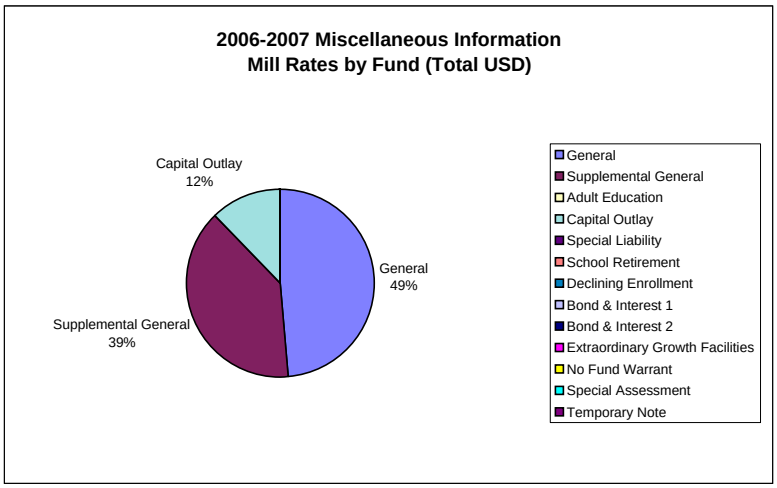
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

** 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	12.383	14.800	16.246
Adult Education	0.000	0.000	0.000
Capital Outlay	3.814	5.000	5.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**36.197**	**39.800**	**41.246**
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	0.958	0.982	0.925
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.958**	**0.982**	**0.925**





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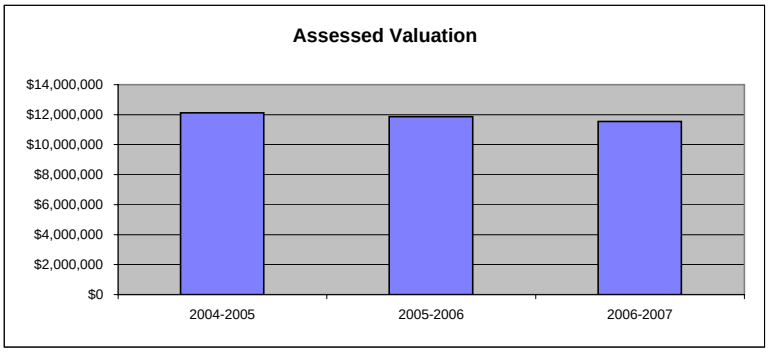
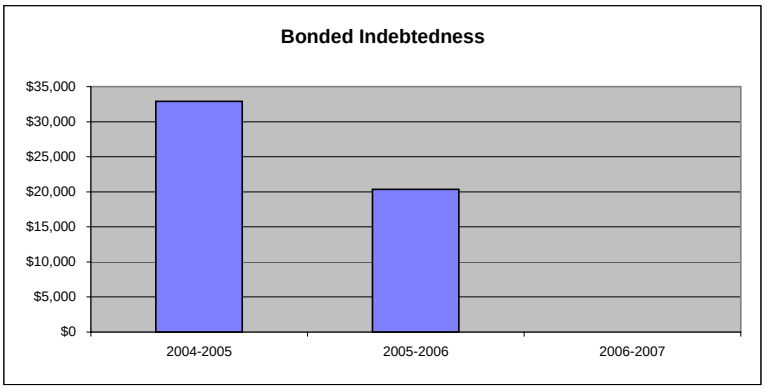
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$12,112,985	$11,874,490	$11,545,032
Bonded Indebtedness	$32,902	$20,336	$0