2005 - 2006



Brewster

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Summary of Total Expenditures By Function (All Funds)

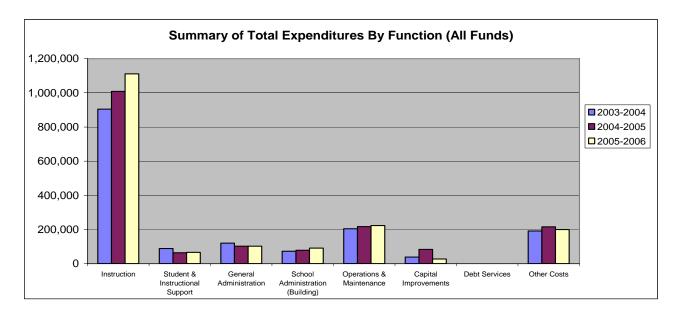
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	904,375	56%	1,008,345	57%	11%	1,111,239	61%	10%
Student & Instructional Support	89,032	5%	63,565	4%	-29%	65,930	4%	4%
General Administration	120,059	7%	102,173	6%	-15%	102,900	6%	1%
School Administration (Building)	72,607	4%	77,921	4%	7%	91,085	5%	17%
Operations & Maintenance	204,283	13%	217,137	12%	6%	223,085	12%	3%
Capital Improvements	38,569	2%	83,447	5%	116%	27,150	1%	-67%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	191,573	12%	215,864	12%	13%	199,976	11%	-7%
Total Expenditures	1,620,498	100%	1,768,452	100%	9%	1,821,365	100%	3%
Amount per Pupil	\$10,455		\$13,730		31%	\$13,694		0%

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, Declining Enrollment, 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.

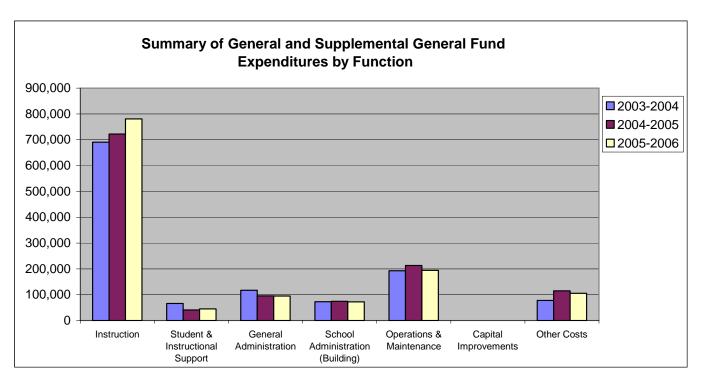
Further definition of what goes into each category: Instruction - 1000 Student & Instructional Support - 2100 & 2200 General Administration - 2300 School Administration (Building) - 2400

Operations & Maintenance - 2600 Other Costs - 2500, 2900 and 3000 and all others not included elsewhere Capital Improvements - 4000 Debt Services - 5100 Transfers - 5200



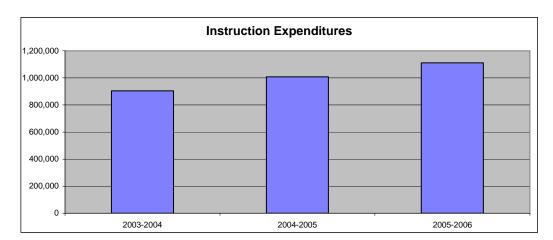
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	690,605	57%	722,418	57%	5%	780,522	60%	8%
Student & Instructional Support	65,904	5%	41,145	3%	-38%	44,869	3%	9%
General Administration	117,381	10%	95,631	8%	-19%	95,100	7%	-1%
School Administration (Building)	72,607	6%	74,579	6%	3%	72,285	6%	-3%
Operations & Maintenance	192,651	16%	213,026	17%	11%	194,185	15%	-9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	77,453	6%	115,192	9%	49%	105,476	8%	-8%
Total Expenditures	1,216,601	100%	1,261,991	100%	4%	1,292,437	100%	2%
Amount per Pupil	\$7,849		\$9,798		25%	\$9,718		-1%



Instruction Expenditures (1000)

[%		%
	2003-2004	2004-2005	inc/	2005-2006	inc/
	Actual	Actual	dec	Budget	dec
General	678,526	717,478	6%	742,022	3%
Federal Funds	39,037	45,991		37,948	-17%
Supplemental General	12,079	45,991		38,500	679%
At Risk (4yr Old)	12,073	4,540	-3370	0	01370
At Risk (44) Old) At Risk (K-12)				26,000	
Bilingual Education	0		0%	20,000	0%
Capital Outlay	5.185	4.794		20.000	317%
Driver Education	2.267	2,313		2.319	0%
Declining Enrollment	2,207	2,313	2 /0	2,319	0 /6
Extraordinary School Program	0	C	0%	0	0%
Food Service	0			0	0%
Professional Development	0			0	0%
Parent Education Program	0			0	0%
Summer School	0			0	0%
Special Education	151,801	193,841		180,100	-7%
Vocational Education	6,567	6.618		13.750	108%
Gifts/Grants	7,809	3,019		15,600	417%
Special Liability	0	3,018		13,000	0%
School Retirement	0			0	0%
Extraordinary Growth Facilities	0			0	0%
Special Reserve	0			0	0%
KPERS Spec. Ret. Contribution	U	27,825		35,000	26%
	0	21,025		35,000	20%
Contingency Reserve Text Book & Student Material	1,104	1,526			
Bond & Interest #1	1,104	1,520		0	0%
Bond & Interest #1	0			0	0%
No-Fund Warrant	0			0	
Special Assessment	0			0	0% 0%
	0			0	0%
Temporary Note	U		0%	0	0%
SUBTOTAL	904,375	1,008,345	11%	1,111,239	10%
Enrollment (FTE)*	155.0	128.8	-17%	133.0	3%
Amount per Pupil	5,835	7,829	34%	8,355	7%
Adult Education	0		0%	0	0%
Adult Supplemental Education	0			0	0%
Area Vocational School	0			0	0%
Tuition Reimbursement	0			0	0%
Special Education Coop	0			0	0%
TOTAL	904,375	1,008,345		1.111.239	10%



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

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

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

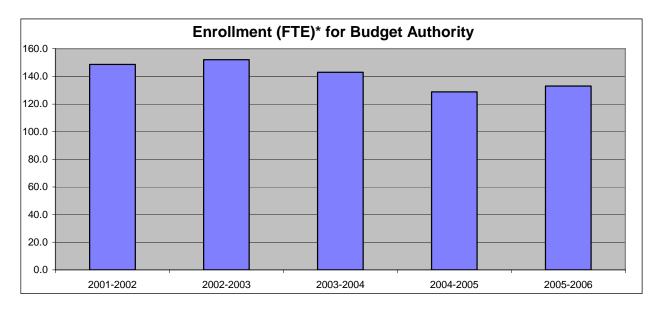
Sources of Revenue and Proposed Budget for 2005-06

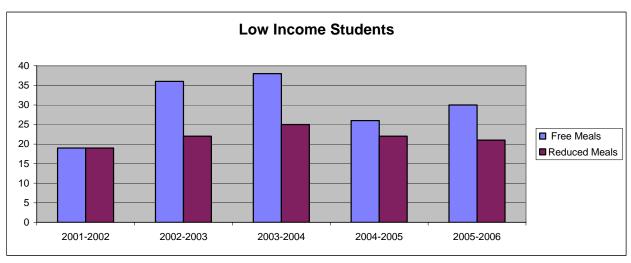
	2005-06			Estimated Sources of Revenue2005-06				
	Amount	July 1, 2005	State	Federal		Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other	
General	1,284,337	107	1,076,672	0		0	207,558	
Supplemental General	285,000	118,760	0				166,240	
Adult Education	0	0	0	0	0	0	(
At Risk (4yr Old)	0	0		0	0	0	(
Adult Supplemental Education	0	0	1		0	0	(
At Risk (K-12)	26,000	0		0	0	26,000	(
Bilingual Education	0		1	0	0	0	(
Capital Outlay	101,150	72,101	0	0	0	0	57,10°	
Driver Training	2,419	4,537	560		0	0	(
Declining Enrollment	0	0	0				(
Extraordinary School Program	0	0			0	0	(
Food Service	80,400	19,308	937	22,322	0	18,000	41,940	
Professional Development	6,905	10,184	438	0	0	6,650	(
Parent Education Program	0	0	0	0	0	0	(
Summer School	0	0		0	0	0	(
Special Education	180,600	67,205	0	0	0	187,500	(
Vocational Education	13,750			0	0	13,750	(
Area Vocational School	0	0	0	0	0	0	(
Special Liability Expense Fund	0	0				0	(
Special Reserve Fund			1					
Gifts and Grants	15,600	1,161					15,000	
Textbook & Student Materials Revolving								
School Retirement	0	0			0		(
Extraordinary Growth Facilities	0	0				Ī	(
KPERS Special Retirement Contribution	54,656	0	54,656					
Tuition Reimbursement		0	0	0			(
Bond and Interest #1	0	0	0		0		(
Bond and Interest #2	0	0	0		0	Î	(
No Fund Warrant	0	0					(
Special Assessment		0	1				(
Temporary Note	0	0]		0		(
Coop Special Education	0	0	1 o	0	0	0	(
Federal Funds	47,448	0	xxxxxxxxxx	47,448	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
SUBTOTAL	2,098,265	293,363	1,133,263	69,770		251,900	487,839	
Less Transfers	251,900	•		•	•	· · · · · · · · · · · · · · · · · · ·	•	
TOTAL Budget Expenditures	\$1.846.365							

TOTAL Budget Expenditures

Other Information

	2001-2002	2002-2003	%	2003-2004	%	2004-2005	%	2005-2006	%
	Actual	Actual	inc/	Actual	inc/	Actual	inc/	Budget	inc/
			dec		dec		dec		dec
Enrollment (FTE)*	148.6	152.0	2%	143.0	-6%	128.8	-10%	133.0	3%
Number of Students -									
Free Meals	19	36	89%	38	6%	26	-32%	30	15%
Number of Students -									
Reduced Meals	19	22	16%	25	14%	22	-12%	21	-5%

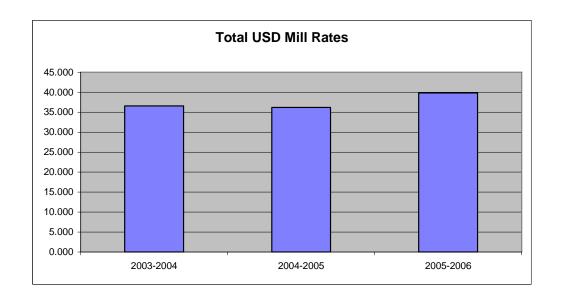




^{*}FTE for state aid and budget authority purposes for general fund.

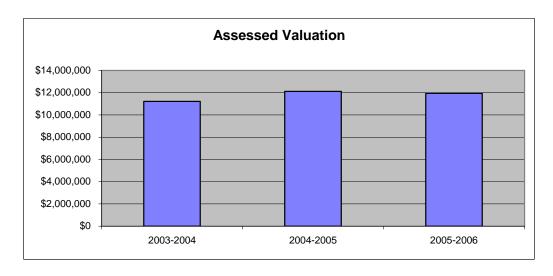
Miscellaneous Information Mill Rates by Fund

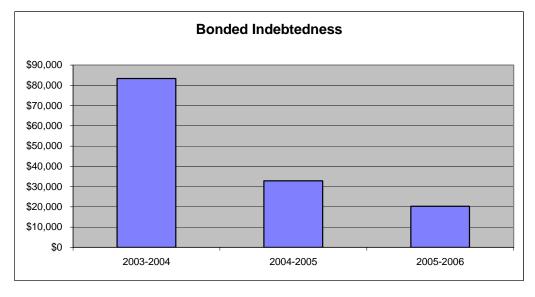
	2003-2004	2004-2005	2005-2006
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	12.573	12.383	14.800
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	3.814	5.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary 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	36.573	36.197	39.800
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	1.002	0.958	0.982
Recreation Commission			
Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	1.002	0.958	0.982



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	\$11,217,269	\$12,112,985	\$11,938,009
Bonded Indebtedness	83,429	32,902	20,336





USD# 314 AVERAGE SALARY

2003-04 Actual

2004-05 Actual

2005-06 Contracted

	FIE	l otal Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	182,874	36,575
Teachers (Full Time)	13.0	474,553	36,504
Other Certified (Licensed) Personnel	3.9	108,892	27,921
Classified Personnel	8.2	160,876	19,619
Substitutes/Temporary Help	XXXXXXX	(XXXXXXXXXX

FTE	Total Salary	Average Salary
5.0	173,104	34,621
14.0	470,772	33,627
3.3	100,926	30,584
10.2	139,805	13,706
XXXXXXX	30,674	XXXXXXXXXX

FIE	Total Salary	Average Salary
4.8	163,497	34,062
14.0	468,671	33,477
3.3	100,375	30,417
8.8	118,787	13,499
XXXXXXX	0	XXXXXXXXXX

DEFINITIONS	
Administrators:	*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.
	** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans**, supplemental and extra pay for

summer school, and board paid fringe benefits (employer paid)****

^{*}FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

^{**}FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

^{***}Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

^{****}Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

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
 - o Reading
 - o Mathematics
 - o Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses