Budget Profile
2005-2006

USD 314

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

2005-2006 Budget General Information
USD #: 314

Introduction

USD 314 is a rural school in Brewster in Northwest Kansas. Our biggest challenges remain declining enrollment and maintaining health insurance for such a small group. Despite a declining population, we have been successful in meeting AYP and maintaining academic success.

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Key Staff

Superintendent: Sherri L. Edmundson
Business Office Staff: Daryl Ann Jorgensen, Clerk
Sandi Bear, Treasurer
Curriculum & Instruction Staff: Jeanie Johnson
Other Key Contacts: Leland Francis, Assistant Principal
Willis Crabtree, Technology Coordinator

The District's Accomplishments and Challenges

Accomplishments: USD 314 has been successful in maintaining a graduation rate exceeding 95%. Our attendance rates continue to meet and exceed the state average. Our students are successful in both academics and activities.

Challenges: Declining enrollment
Rising cost of health care
Difficulty recruiting teachers

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
   Expenditures per pupil decreased despite increases in health insurance for staff because of decreases in the cost of building administration, operations & maintenance and capital improvements.

2. Summary of General Fund Expenditures by Function
   Expenditures per pupil decreased despite increases in health insurance for staff because of decreases in the cost of general administration, building administration, and operations & maintenance.

3. Summary of Supplemental General Fund Expenditures by Function
   Expenditures per pupil increased because of increased cost in instruction, student support & instructional support, and operations & maintenance costs that had to be moved from general to supplemental general for payment.

4. Summary of General and Supplemental General Fund Expenditures by Function
   Expenditures per pupil decreased because of decreases in general administration, building administration, and operations & maintenance.

5. Summary of Special Education Fund by Function
   Expenditures per pupil decreased because of decreases in instruction costs.

6. Instruction Expenditures (1000)
   Instruction expenditures increased because of increases in salaries and costs associated with salaries such as social security and KPERS. Expenditures also increased because of the addition of the At-Risk fund and capital improvements.

7. Student and Instructional Support Expenditures (2100 & 2200)
   Expenditures per pupil increased slightly because of salary increases and capital improvements.

8. General Administration Expenditures (2300)
   Total expenditures increased slightly because of capital improvements.

9. School Administration Expenditures (2400)
   Total expenditures decreased slightly because of declining enrollment and general fund expenditures.

10. Operations and Maintenance Expenditures (2600)
    Total expenditures decreased because of declining enrollment and the decreased costs associated with a decrease in the number of bus routes required. There was an increase in the costs of capital improvements.

11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
    Total expenditures increased in 2004-05 because of the purchase of a bus, but will decrease in 2005-06.

12. Capital Improvements (4000)
    Total expenditures increased because of capital improvements such as a new roof and replacing windows.

13. Debt Services (5000)
    Three payments remain in the bus barn and gym floor, which we intend to pay off early in 2005-06 from Capital Outlay.

14. Miscellaneous Information Unencumbered Cash Balance by Fund
    Carryover amounts are maintained in certain funds for unexpected requirements such as a new roof, boiler, bus purchases, etc. Carryover amounts in special education and food service are required to begin the new school year.

15. Reserve Funds Unencumbered Cash Balance
    N/A

16. Other Information – FTE
    We have seen declining enrollment over the past several years from 160.5 FTE in 2000-01 to 128.8 is 2004-05.

17. Miscellaneous Information Mill Rates by Fund
    There is a 1 mill increase in capital outlay for 2005-06. There will be a slight increase in the overall mill levy because of a slight increase in the supplemental general fund local option budget. This is necessary because of declining district evaluation and declining evaluation.

18. Other Information – Assessed Valuation and Bonded Indebtedness
    Assessed valuation decreased for 2005-06. We do not have any bonded indebtedness, but have a lease/purchase we intend to pay off in 2005-06.

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)

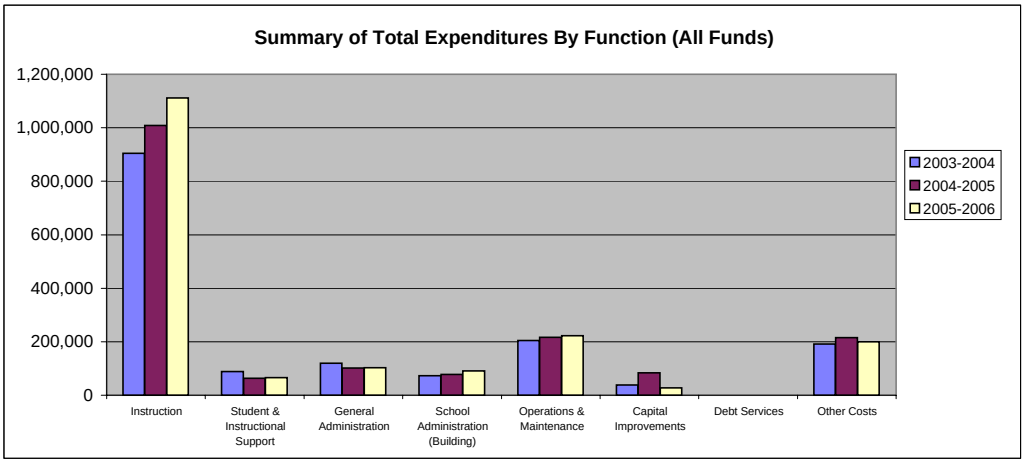
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	904,375	56%	1,008,345	57%	11%	1,111,239	61%	10%
Student & Instructional Support	89,032	5%	63,565	4%	-29%	65,930	4%	4%
General Administration	120,059	7%	102,173	6%	-15%	102,900	6%	1%
School 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%

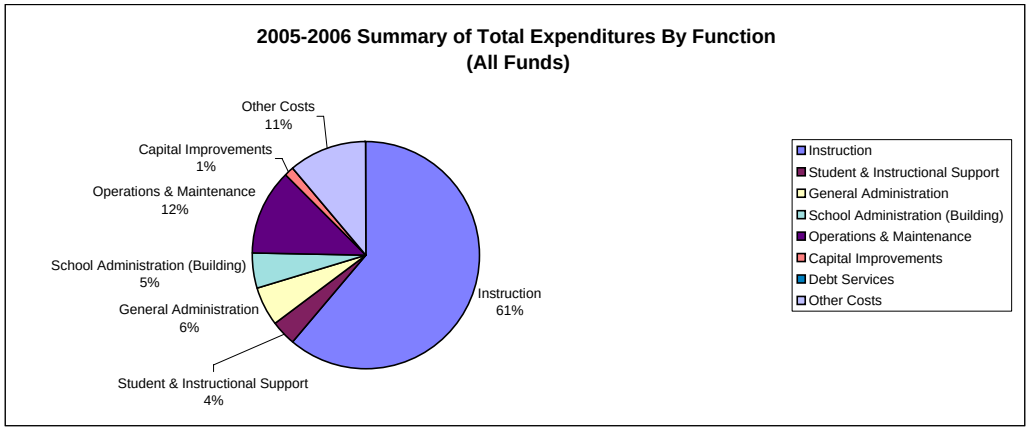
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

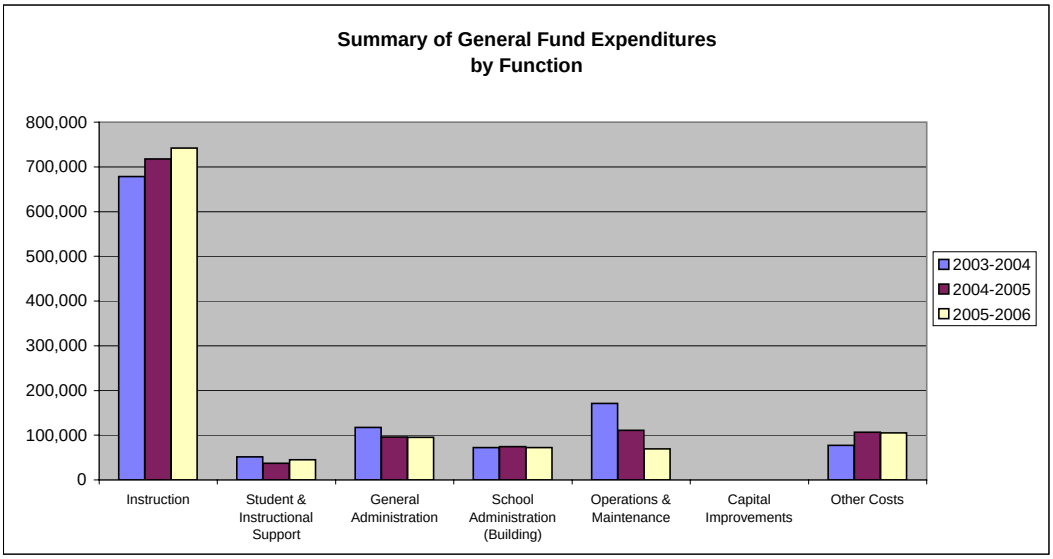


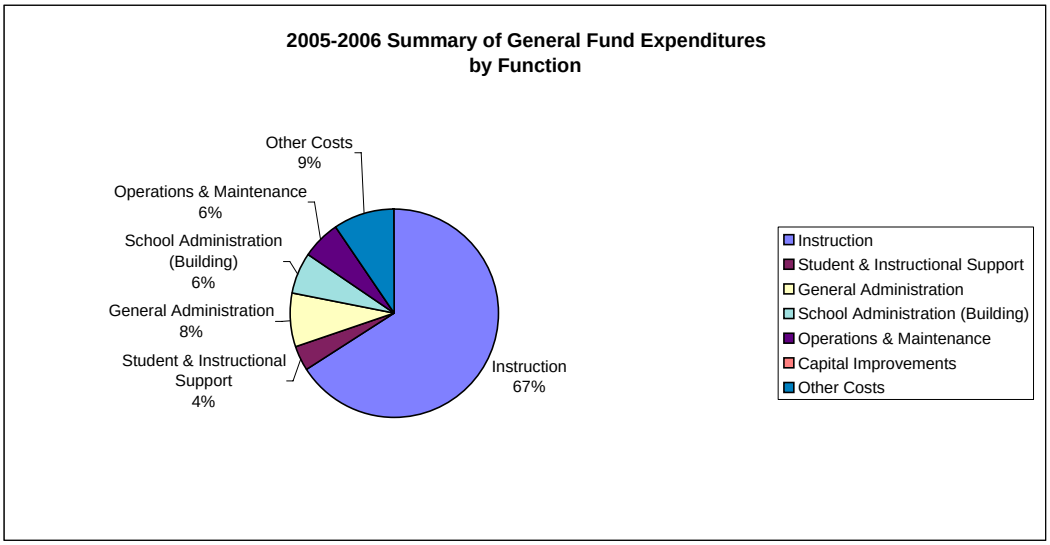


Summary of General Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	678,526	58%	717,478	63%	6%	742,022	66%	3%
Student & Instructional Support	51,613	4%	36,856	3%	-29%	44,869	4%	22%
General Administration	117,381	10%	95,631	8%	-19%	95,100	8%	-1%
School Administration (Building)	72,607	6%	74,473	7%	3%	72,285	6%	-3%
Operations & Maintenance	171,278	15%	111,020	10%	-35%	69,335	6%	-38%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	77,453	7%	106,692	9%	38%	105,476	9%	-1%
Total Expenditures	1,168,858	100%	1,142,150	100%	-2%	1,129,087	100%	-1%
Amount per Pupil	$7,541		$8,868		18%	$8,489		-4%

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

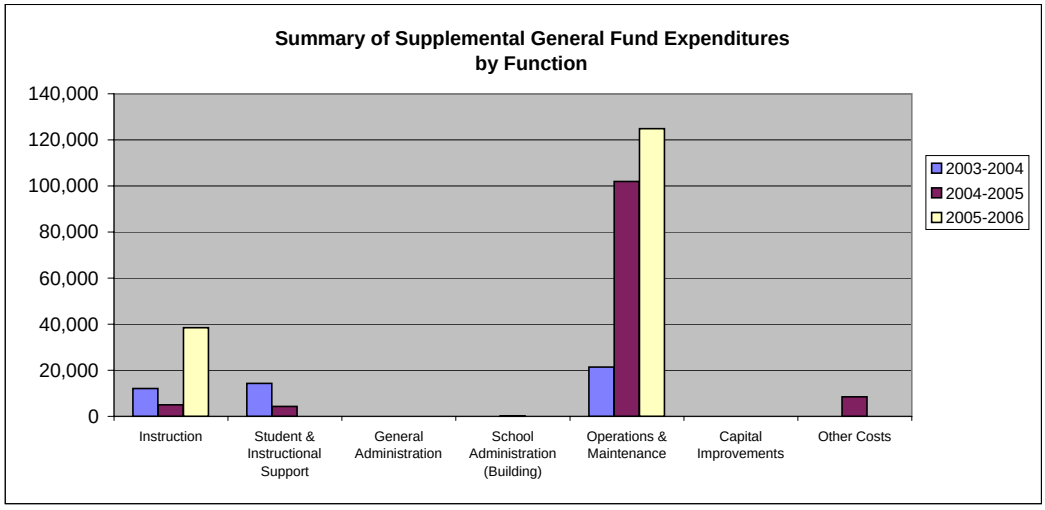


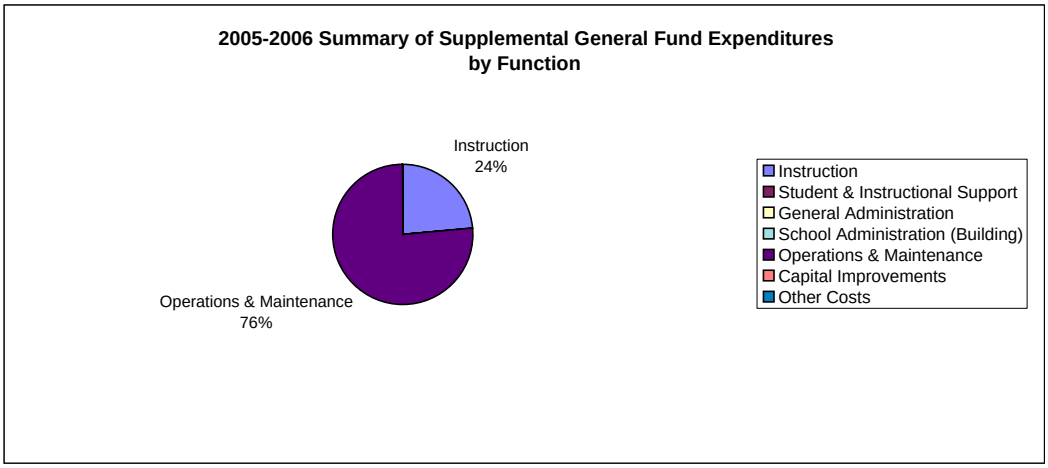


Summary of Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	12,079	25%	4,940	4%	-59%	38,500	24%	679%
Student & Instructional Support	14,291	30%	4,289	4%	-70%	0	0%	-100%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	106	0%	0%	0	0%	-100%
Operations & Maintenance	21,373	45%	102,006	85%	377%	124,850	76%	22%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	8,500	7%	0%	0	0%	-100%
Total Expenditures	47,743	100%	119,841	100%	151%	163,350	100%	36%
Amount per Pupil	$308		$930		202%	$1,228		32%

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

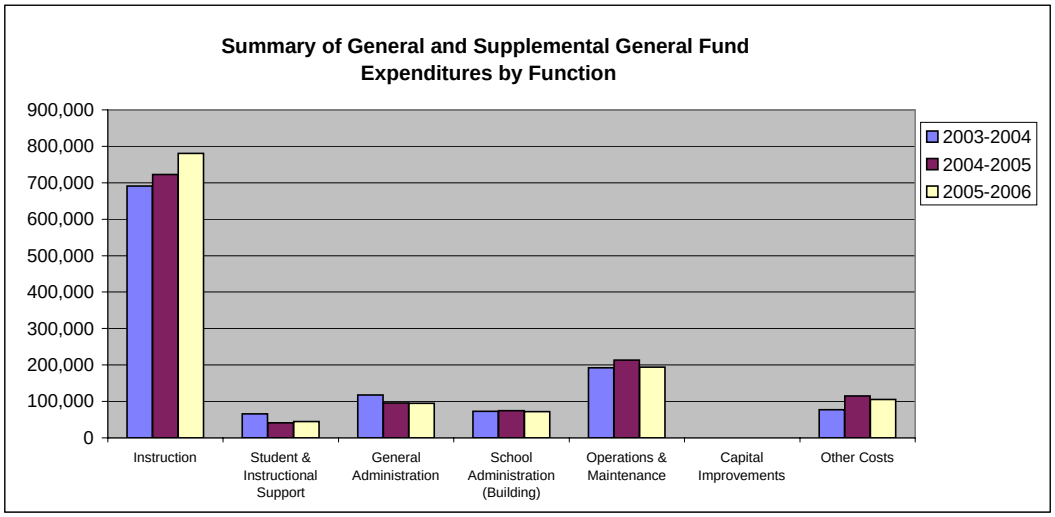


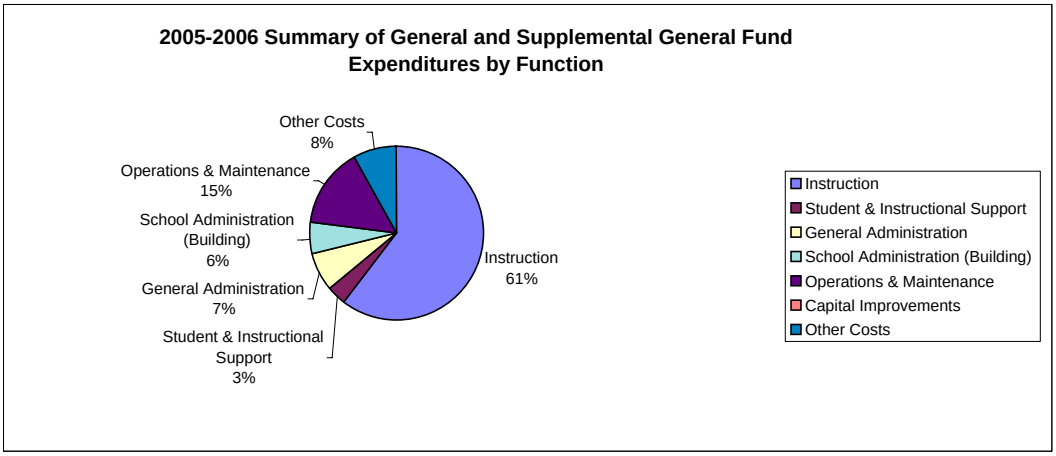


Summary of General and Supplemental General Fund Expenditures by Function

	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%

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.

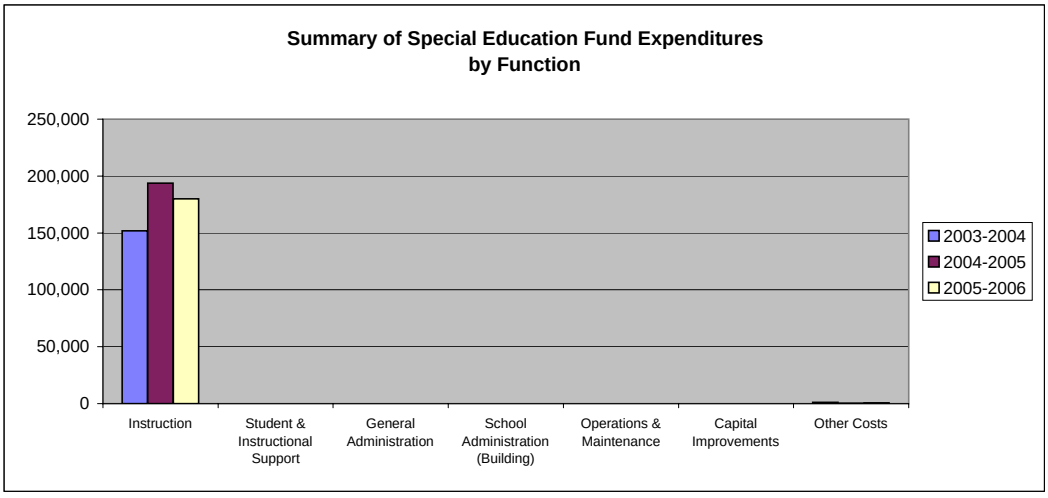


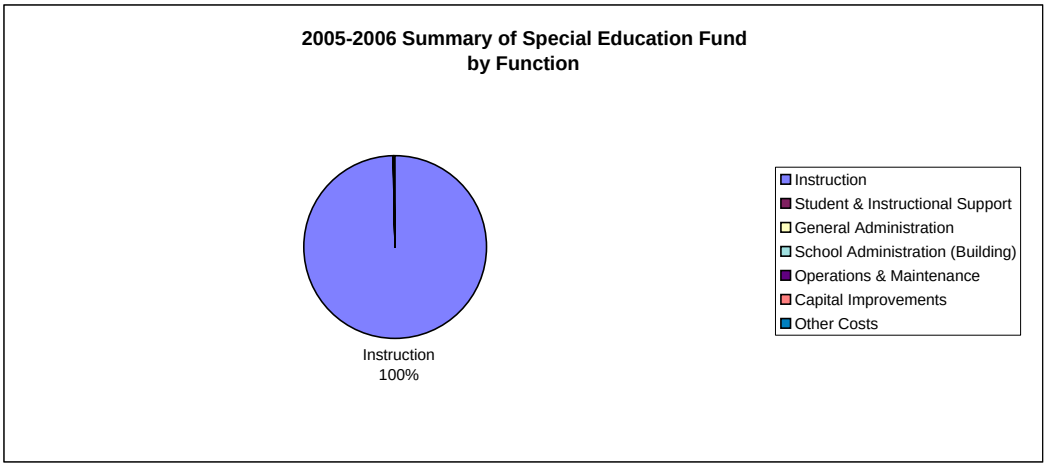


Summary of Special Education Fund by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	151,801	99%	193,841	100%	28%	180,100	100%	-7%
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	1,010	1%	212	0%	-79%	500	0%	136%
Total Expenditures	152,811	100%	194,053	100%	27%	180,600	100%	-7%
Amount per Pupil	$986		$1,507		53%	$1,358		-10%

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

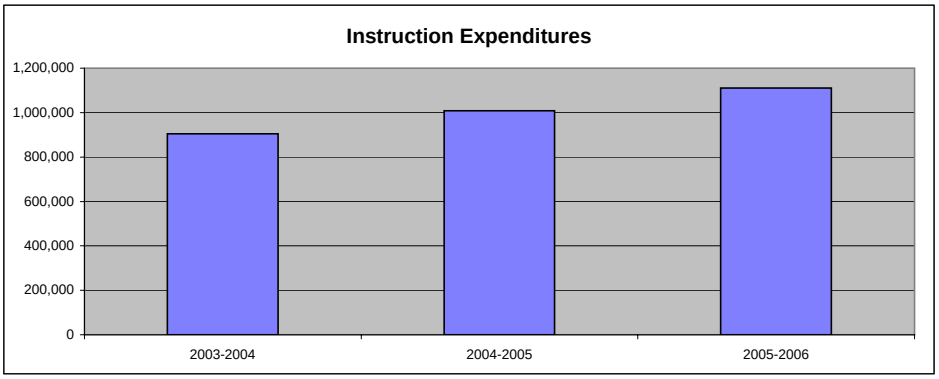


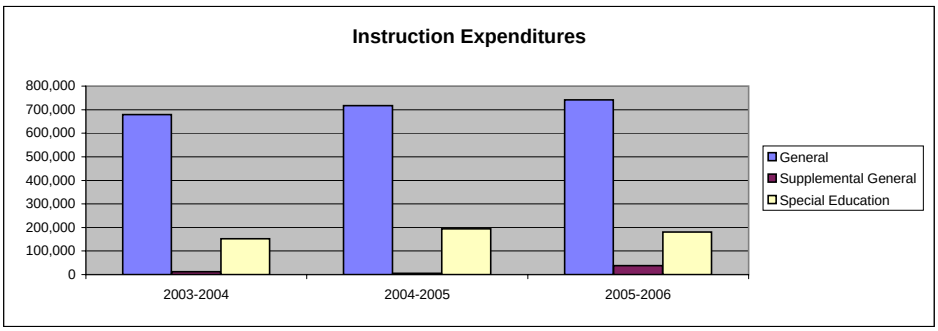


USD# 314

Instruction Expenditures (1000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	678,526		717,478	6%		742,022	3%
Federal Funds	39,037		45,991	18%		37,948	-17%
Supplemental General	12,079		4,940	-59%		38,500	679%
At Risk (4yr Old)						0	
At Risk (K-12)						26,000	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	5,185		4,794	-8%		20,000	317%
Driver Education	2,267		2,313	2%		2,319	0%
Declining Enrollment						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	151,801		193,841	28%		180,100	-7%
Vocational Education	6,567		6,618	1%		13,750	108%
Gifts/Grants	7,809		3,019	-61%		15,600	417%
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			35,000	26%
Contingency Reserve	0		0	0%			
Text Book & Student Material	1,104		1,526	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	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	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	904,375		1,008,345	11%		1,111,239	10%





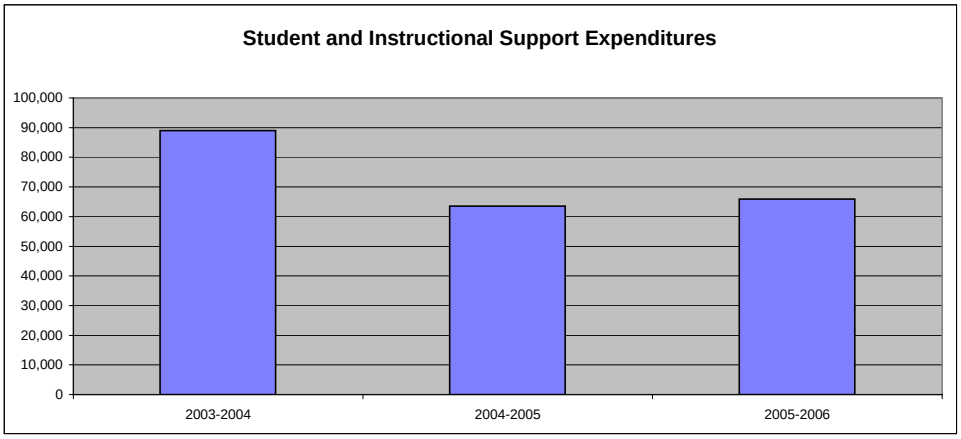
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	51,613		36,856	-29%		44,869	22%
Federal Funds	9,584		13,036	36%		9,500	-27%
Supplemental General	14,291		4,289	-70%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	119		230	93%		3,000	1204%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	5,582		4,898	-12%		6,905	41%
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			1,656	143%
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,843		3,575	-54%			
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	89,032		63,565	-29%		65,930	4%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	574		494	-14%		496	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	89,032		63,565	-29%		65,930	4%
Amount per Pupil	$623		$494	-21%		$496	0%



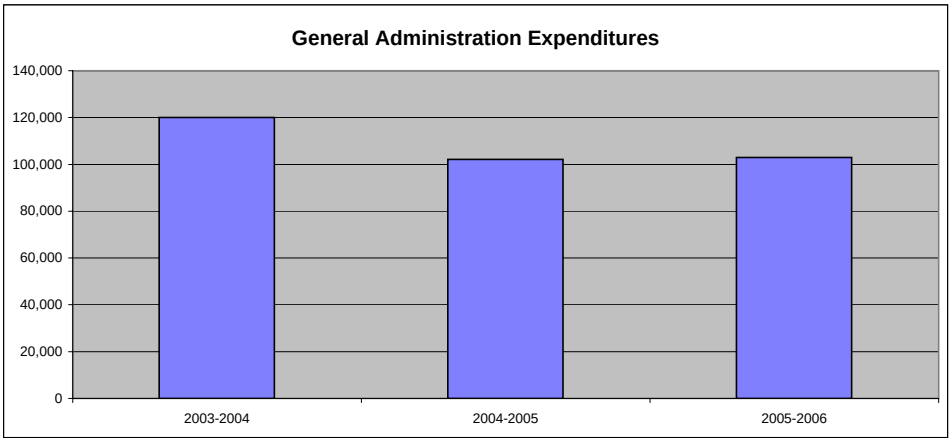
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	117,381		95,631	-19%		95,100	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	2,678		1,078	-60%		2,000	86%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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			5,800	6%
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	120,059		102,173	-15%		102,900	1%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	775		793	2%		774	-2%
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	120,059		102,173	-15%		102,900	1%



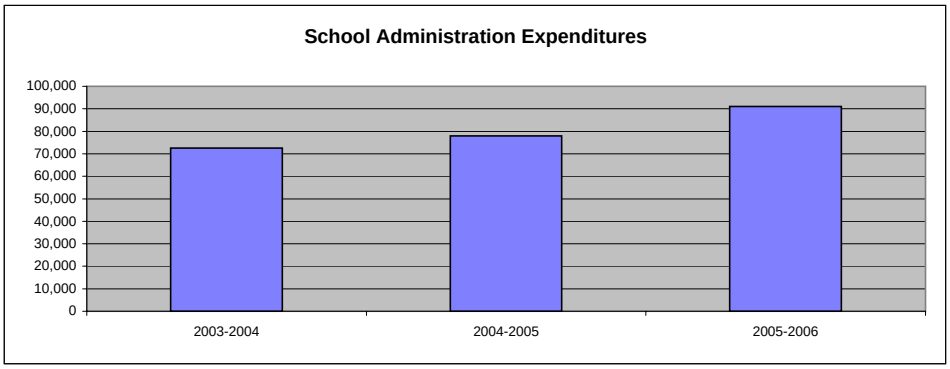
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	72,607		74,473	3%		72,285	-3%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		106	0%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		15,000	0%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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			3,800	14%
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	72,607		77,921	7%		91,085	17%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	468		605	29%		685	13%
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	72,607		77,921	7%		91,085	17%



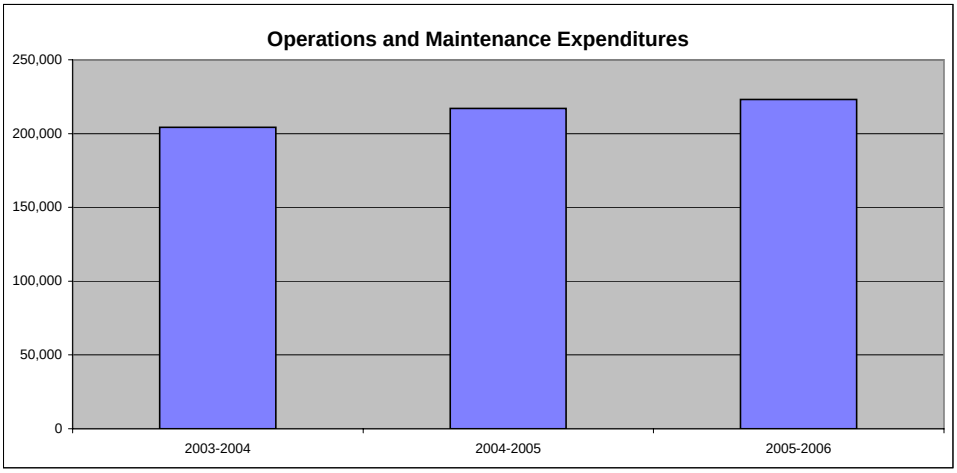
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	171,278		111,020	-35%		69,335	-38%
Federal Funds	0		0	0%		0	0%
Supplemental General	21,373		102,006	377%		124,850	22%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	11,563		646	-94%		25,000	3770%
Driver Training	69		91	32%		100	10%
Declining Enrollment						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			3,800	13%
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	204,283		217,137	6%		223,085	3%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	1,318		1,686	28%		1,677	-1%
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	204,283		217,137	6%		223,085	3%



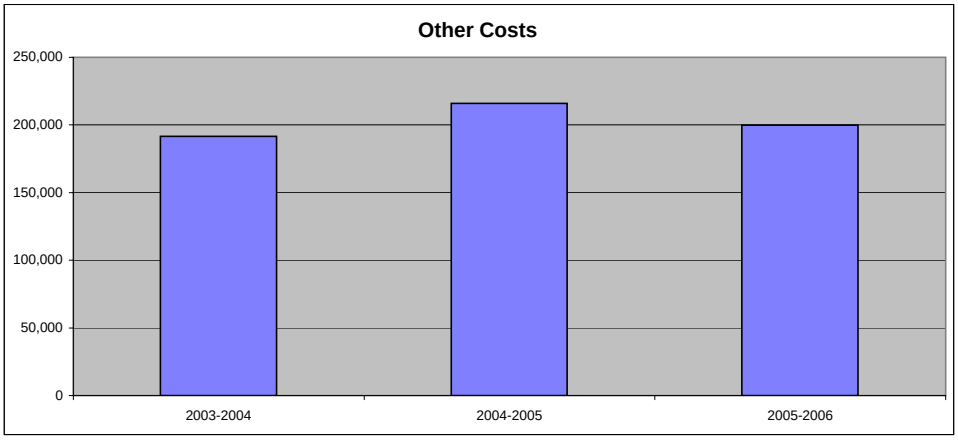
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	77,453		106,692	38%		105,476	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		8,500	0%		0	-100%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	48,029		27,533	-43%		9,000	-67%
Driver Training	0		0	0%		0	0%
Declining Enrollment						0	
Extraordinary School Program	0		0	0%		0	0%
Food Service	65,081		69,177	6%		80,400	16%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	1,010		212	-79%		500	136%
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			4,600	23%
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	191,573		215,864	13%		199,976	-7%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	1,236		1,676	36%		1,504	-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	191,573		215,864	13%		199,976	-7%



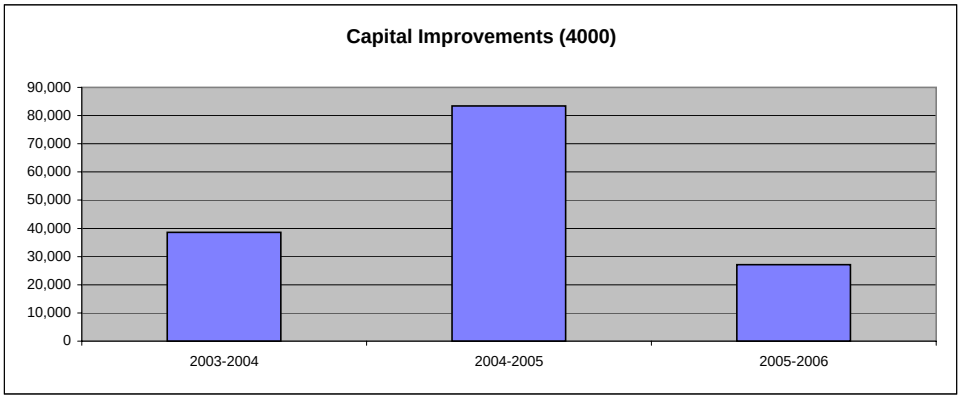
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Capital Improvements Expenditures (4000)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	38,569		83,447	116%		27,150	-67%
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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	38,569		83,447	116%		27,150	-67%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	249		648	160%		204	-68%
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	38,569		83,447	116%		27,150	-67%



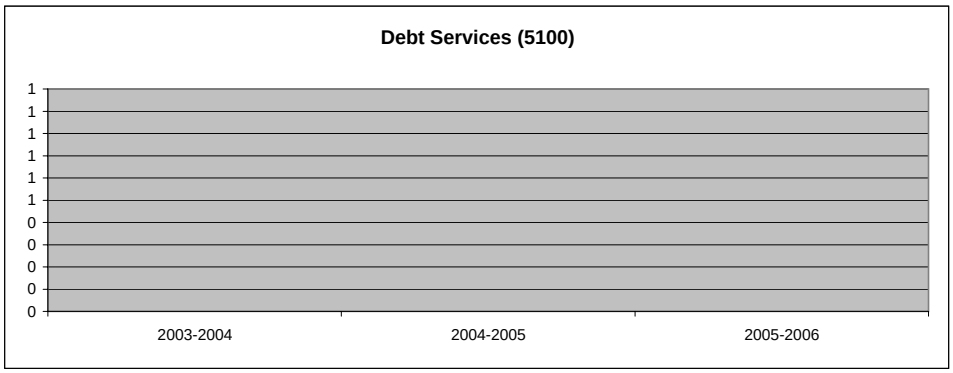
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 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	
At Risk (K-12)						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	
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%
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)*	155.0		128.8	-17%		133.0	3%
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.

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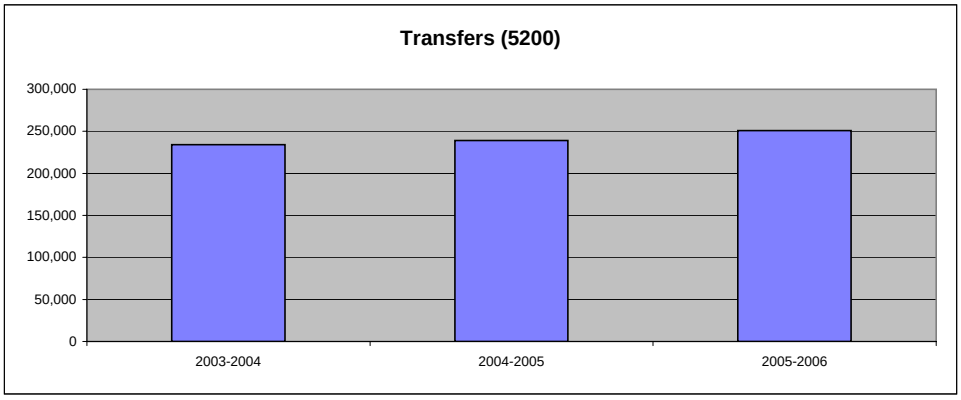
Transfers (5200)

	2003-2004 Actual		2004-2005 Actual	% inc/ dec		2005-2006 Budget	% inc/ dec
General	192,018		170,679	-11%		129,250	-24%
Federal Funds	0		0	0%		0	0%
Supplemental General	42,000		68,500	63%		121,650	78%
At Risk (4yr Old)						0	
At Risk (K-12)						0	
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Declining Enrollment						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%
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	234,018		239,179	2%		250,900	5%
Enrollment (FTE)*	155.0		128.8	-17%		133.0	3%
Amount per Pupil	1,510		1,857	23%		1,886	2%
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	234,018		239,179	2%		250,900	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.

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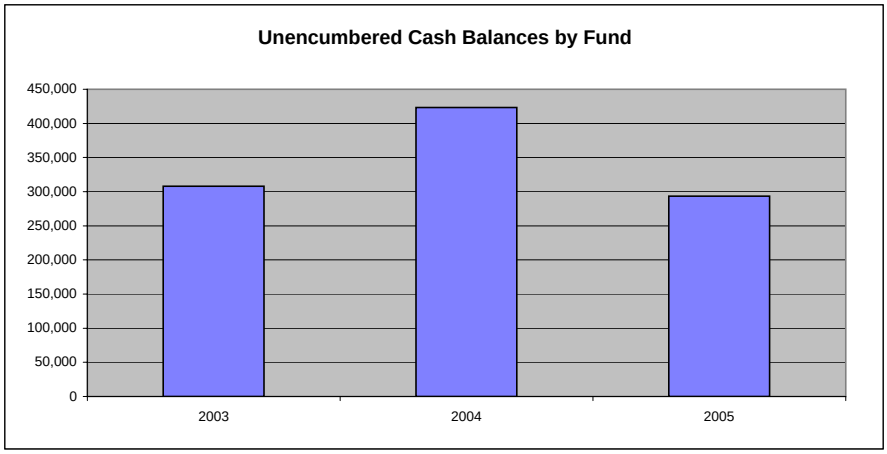
Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2003	July 1, 2004	July 1, 2005
General	527	40	107
Federal Funds	0	0	0
Supplemental General	51,393	152,309	118,760
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	106,316	108,838	72,101
Driver Training	5,798	6,050	4,537
Declining Enrollment			0
Extraordinary School Program	0	0	0
Food Service	22,622	21,423	19,308
Professional Development	10,664	10,082	10,184
Parent Education Program	0	0	0
Summer School	0	0	0
Special Education	63,609	68,276	67,205
Vocational Education	0	0	0
Gifts/Grants	1,119	205	1,161
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	40,000	52,000	
Text Book & Student Material	6,082	4,205	
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	308,130	423,428	293,363
Enrollment (FTE)*	155.0	128.8	133.0
Amount per Pupil	1,988	3,287	2,206
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	308,130	423,428	293,363



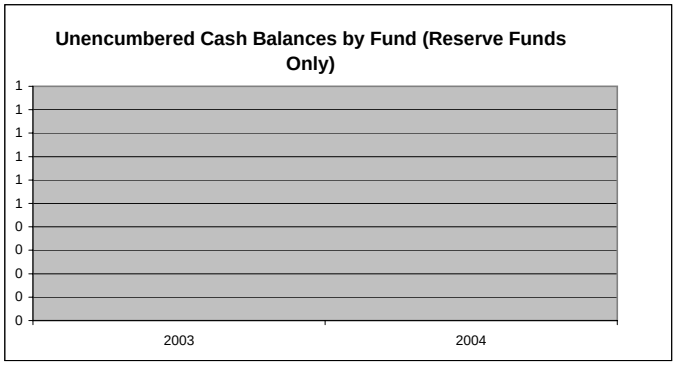
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2003	July 1, 2004
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

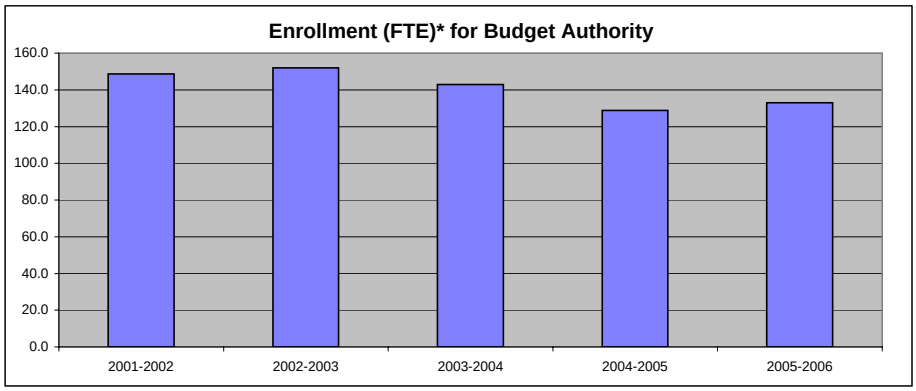


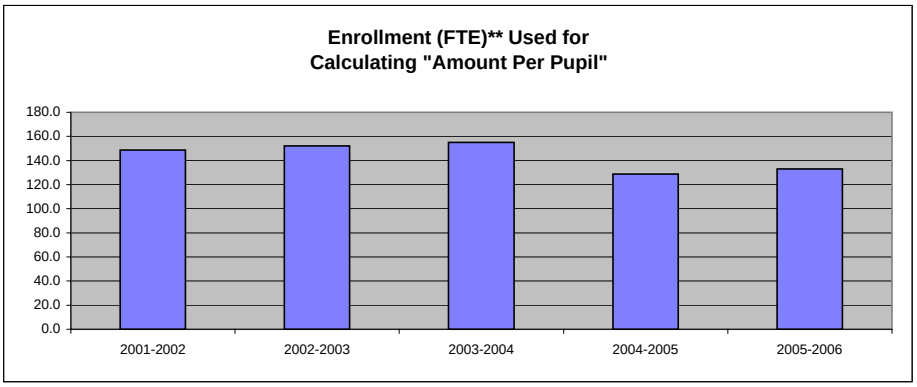
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

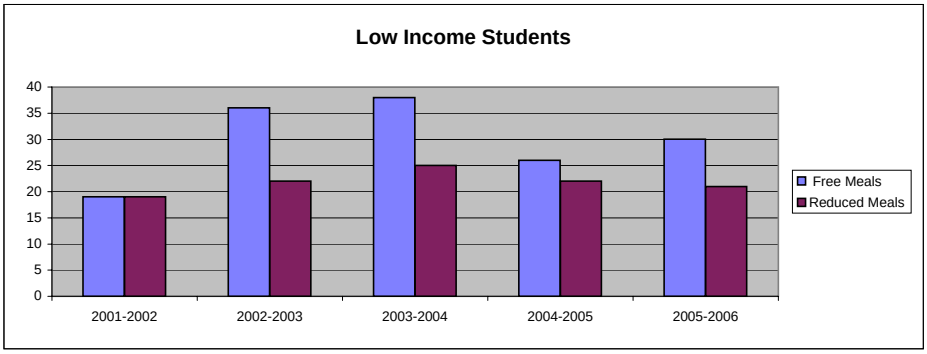
USD# 314

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	148.6	152.0	2%	143.0	-6%	128.8	-10%	133.0	3%
Enrollment (FTE)**	148.6	152.0	2%	155.0	2%	128.8	-17%	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%





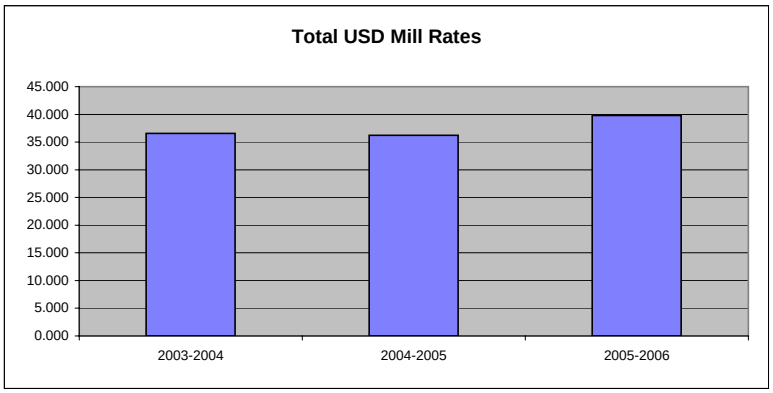


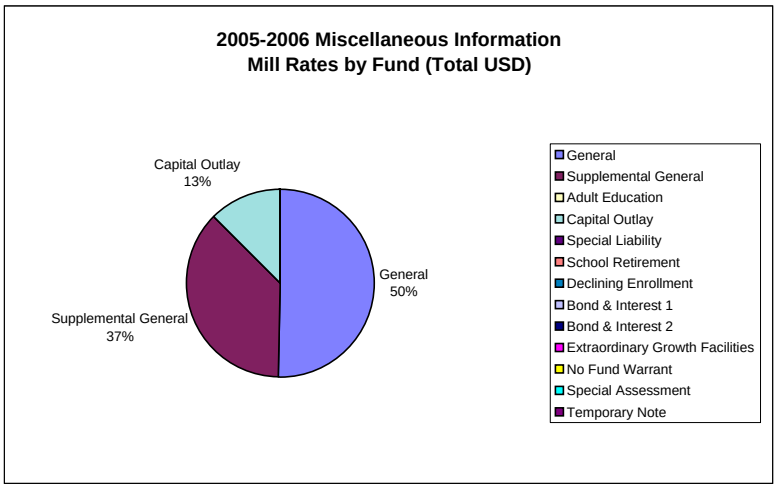
*FTE for state aid and budget authority purposes for general fund.

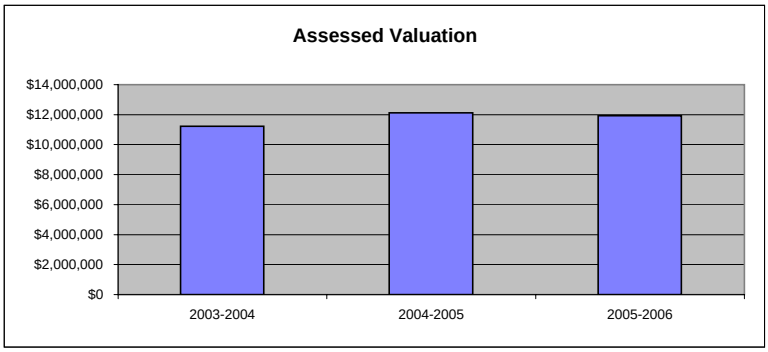
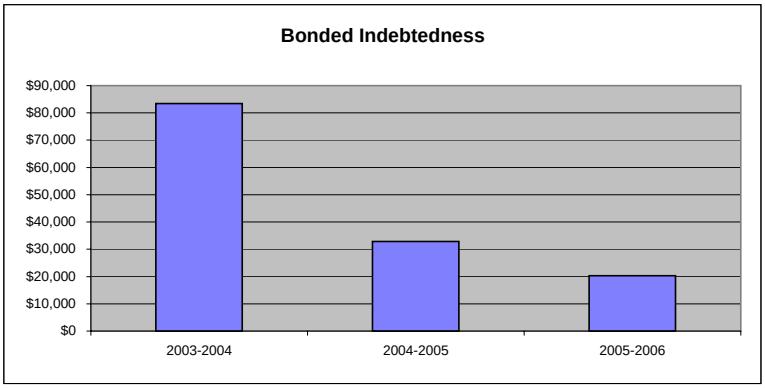
** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day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

Miscellaneous Information
Mill Rates by Fund

	2003-2004 Actual	2004-2005 Actual	2005-2006 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 Brd & Emp Benf	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