Budget Profile

2006-2007

Paola

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- Summary of Expenditures (Sumexpen.xls)

2006-2007 Budget General Information
USD #: 368

Introduction

The Paola school district is, and will continue to be, committed to providing success for all students.

Board Members

Michael Yocam, President	30900 Somerset Rd Paola KS 66071
Tom Vohs, Vice-President	1112 Valley Dr Paola KS 66071
Stacy Bledsoe	29004 Hedge Lane Paola KS 66071
LeRoy Elliott	15939 W 295th Paola KS 66071
Matt Farmer	23040 W 267th Paola KS 66071
Brenda Hallstrom	101 N Oak Paola KS 66071
Amiee Seck	12 Circle Dr Paola KS 66071

Key Staff

Superintendent: Dr. Rod Allen
Associate or Assistant Superintendents: Judy Welter
Business Office Staff: Jay Hastert
Curriculum & Instruction Staff: Judy Welter
Other Key Contacts: Cheri Cowman, Nancy Arwood, Karen Ulanski, Dr. Michael Hughes

The District's Accomplishments and Challenges

Accomplishments: The schools and district continue to focus on improved student achievement and learning. All students took Kansas Assessments in grades 3-11 last spring on-line. Preliminary results look good; final results are not released until late fall. The district hopes to continue its tradition of schools reaching the "Standards of Excellence".

MAP was a new nationally norm-referenced test taken on-line by our students in the fall and again in the spring last year. This unique test provides normal educational growth expectations for each student, as well as diagnostic information in reading and mathematics to facilitate instruction in weaker areas. Overall, most growth expectations were met.

Many curriculum changes and at-risk programs are being implemented to improve student achievement on the Kansas Assessments. District formative assessments are being designed to identify each student's mastery of assessed curriculum standards. Computer software has been purchased to provide additional instruction specific to individual student's needs

The bond projects have proceeded well for the PMS classroom additions, expanded commons/lunch area and new offices, and new athletic/stadium facilities. All facilities are expected to be ready on time for school activities.

To improve customer service and efficiency, centralized enrollment was conducted at PHS, where parents enrolled all of their students at one time and wrote one check for fees. Many appreciative comments were received from patrons.

Challenges: The mandates of "No Child Left Behind" continue to be a challenge that is being met head-on by our staff. The performance of free/reduced lunch and special education sub-groups of students pose our biggest challenges. Increasing gasoline, health care and operational costs challenge the budget.

The Kansas legislature has made significant increases in school funding as a result of the Kansas Supreme Court rulings. As a result of the case being dismissed in July, large increases

were made in funding for students who are at-risk, bi-lingual or in special education, but restrictions are placed on how these new monies can be spent. Paola was not a large winner in these areas, but did benefit from increased base state aid per pupil and increased funding for middle and larger districts. With restrictions, only 39% of the new general fund monies were available for utilities, insurance, salaries, and other operational expense.

The Kansas legislature declared to the Supreme Court that the local option budget (LOB) is now to be considered part of their constitutionally required funding for a basic education for all students in the state of Kansas. They raised the maximum LOB from 25% of the General Fund two years ago to 30% this year to help fund schools basic education needs. For Paola, that means the state pays 32% of the LOB levy this year and the local taxpayers pay the other 68%. The "shifting" of taxes to the local boards of education and government units has continued. Alternatively, the legislature could have raised their statewide 20-mill levy for the general fund back towards the 35 mills that they reduced from several years ago.

The district is appreciative of the additional funding to help our students meet state and federal mandates and improve student achievement. The legislature has a tough job to do and is to be congratulated on resolving this court case and doing what is right for our students. Realize that your local board is following the legislatures' plans as they raise the LOB to get the state funding owed for our students and their basic education. Other than a small percentage of federal funds, the district's levies are the only major source of funding to educate our students. We thank our patrons and community for their support in this and many other ways.

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)

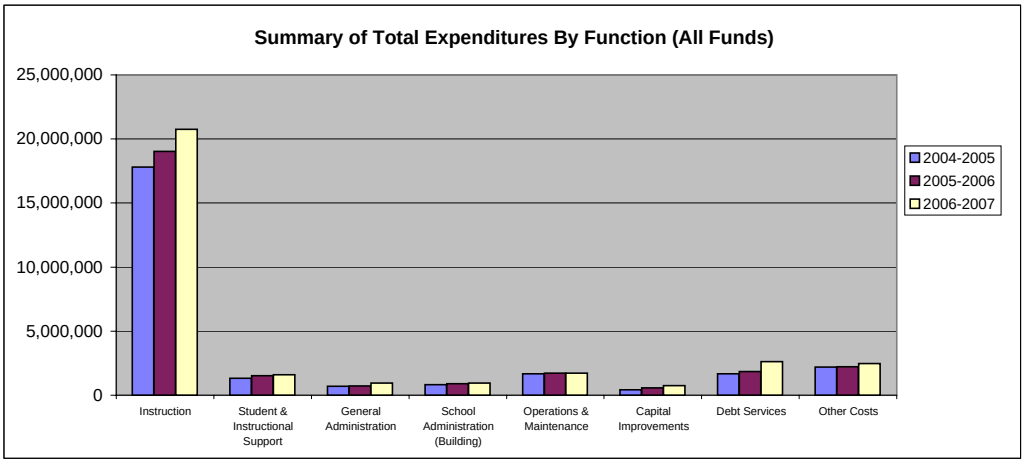
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	17,814,027	67%	19,035,220	67%	7%	20,744,193	65%	9%
Student & Instructional Support	1,327,127	5%	1,523,759	5%	15%	1,604,247	5%	5%
General Administration	699,052	3%	726,001	3%	4%	942,514	3%	30%
School Administration (Building)	824,188	3%	889,343	3%	8%	948,427	3%	7%
Operations & Maintenance	1,661,570	6%	1,726,965	6%	4%	1,732,423	5%	0%
Capital Improvements	413,296	2%	570,845	2%	38%	738,700	2%	29%
Debt Services	1,682,679	6%	1,842,489	6%	9%	2,620,500	8%	42%
Other Costs	2,188,787	8%	2,223,890	8%	2%	2,481,863	8%	12%
Total Expenditures	26,610,726	100%	28,538,512	100%	7%	31,812,867	100%	11%
Amount per Pupil	$13,217		$14,128		7%	$15,906		13%

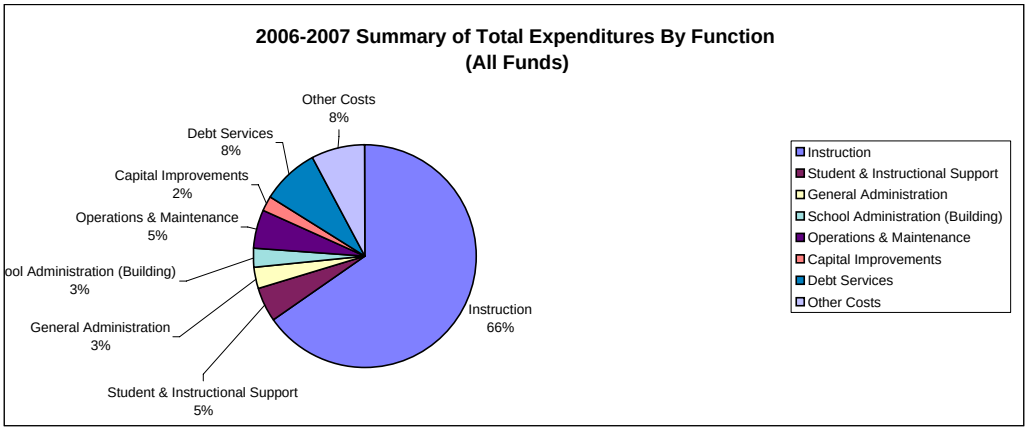
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

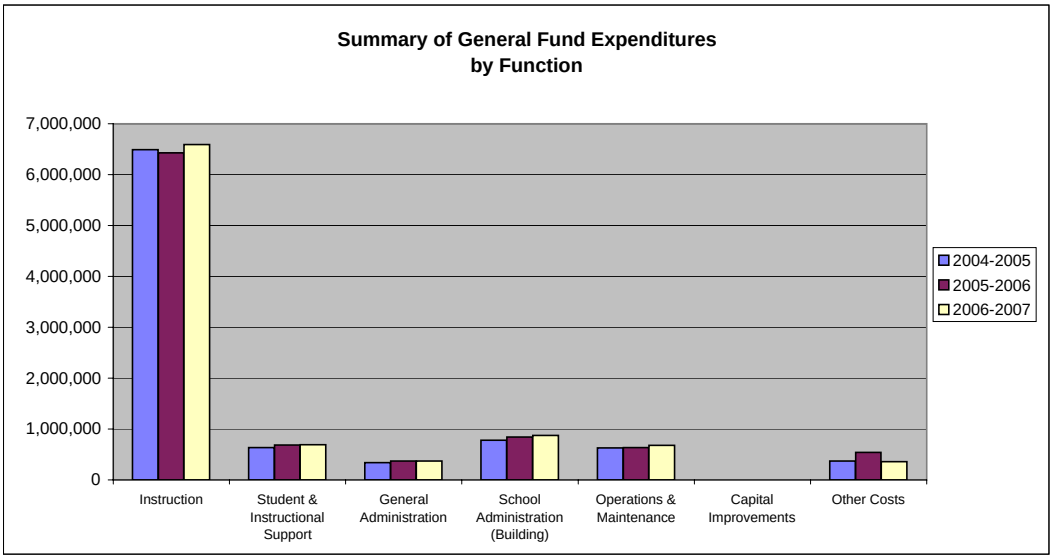


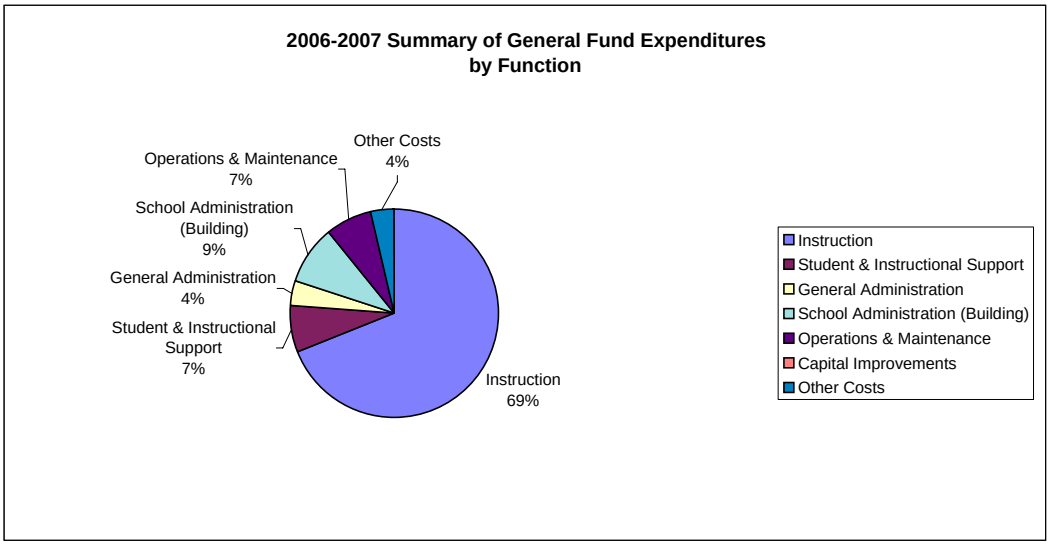


Summary of General Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	6,488,739	70%	6,426,368	68%	-1%	6,593,440	69%	3%
Student & Instructional Support	635,458	7%	686,544	7%	8%	691,345	7%	1%
General Administration	338,324	4%	370,101	4%	9%	371,315	4%	0%
School Administration (Building)	782,619	8%	843,563	9%	8%	872,700	9%	3%
Operations & Maintenance	627,522	7%	633,115	7%	1%	679,000	7%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	371,943	4%	542,539	6%	46%	355,784	4%	-34%
Total Expenditures	9,244,605	100%	9,502,230	100%	3%	9,563,584	100%	1%
Amount per Pupil	$4,592		$4,704		2%	$4,782		2%

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

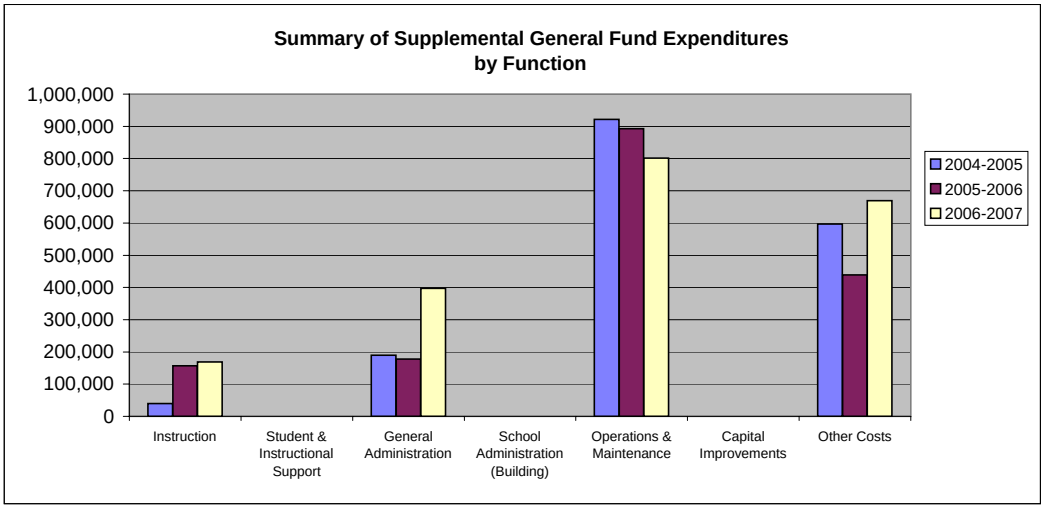


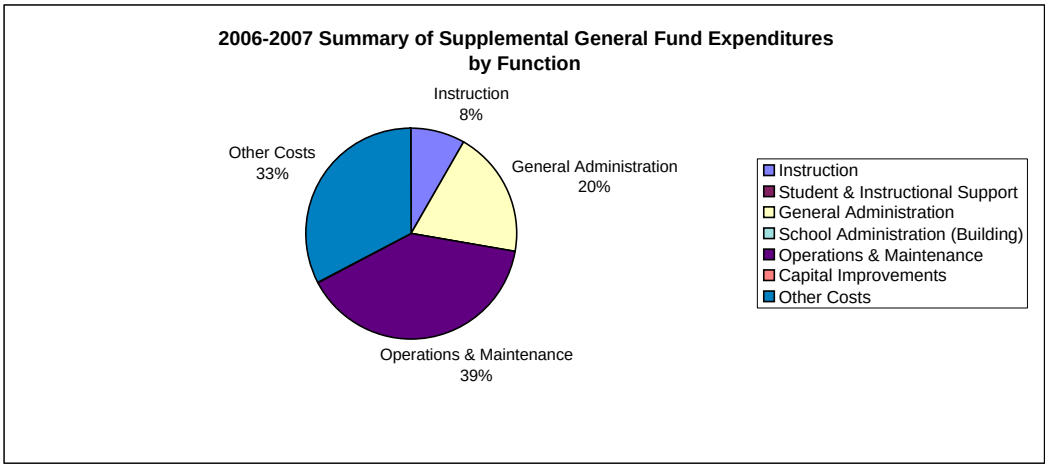


Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	40,084	2%	156,972	9%	292%	168,600	8%	7%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	189,576	11%	177,936	11%	-6%	397,068	20%	123%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	921,087	53%	892,282	54%	-3%	801,000	39%	-10%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	596,345	34%	438,714	26%	-26%	668,840	33%	52%
Total Expenditures	1,747,092	100%	1,665,904	100%	-5%	2,035,508	100%	22%
Amount per Pupil	$868		$825		-5%	$1,018		23%

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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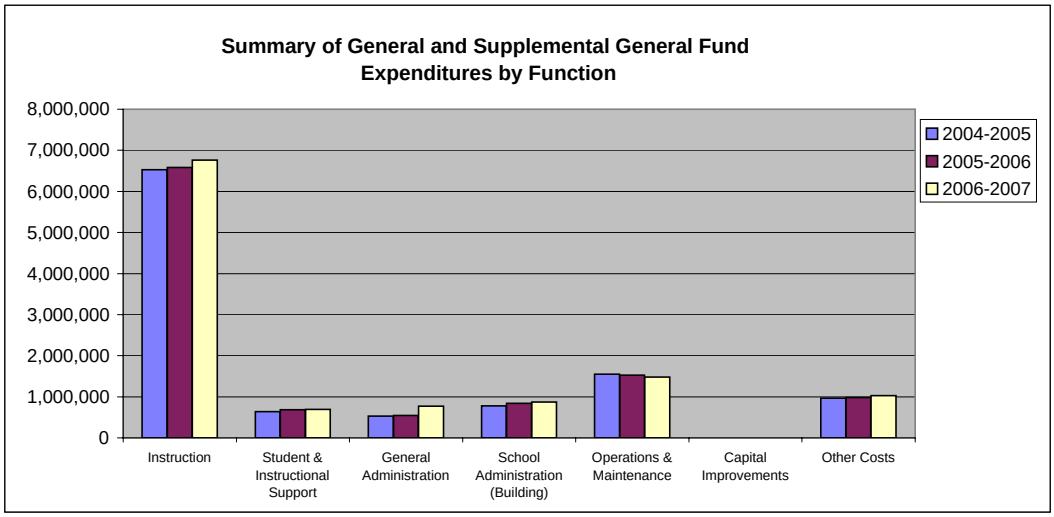
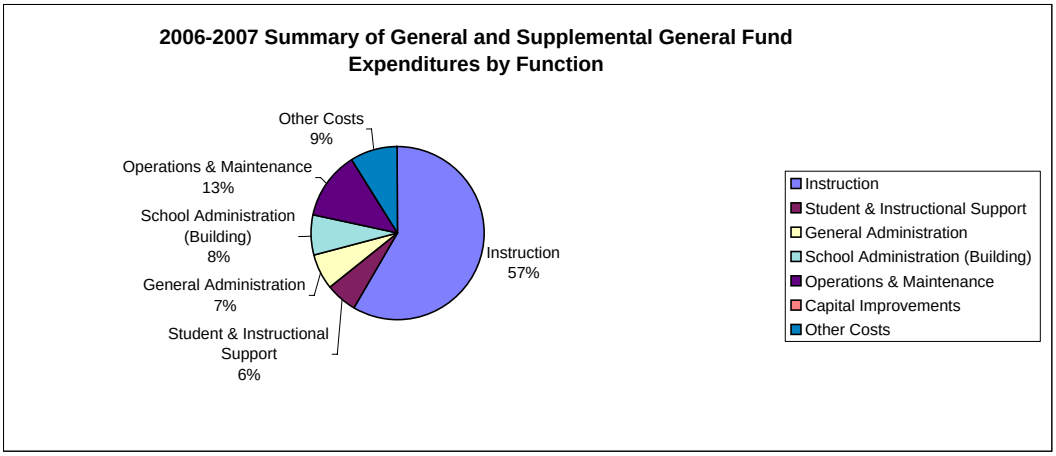
Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	6,528,823	59%	6,583,340	59%	1%	6,762,040	58%	3%
Student & Instructional Support	635,458	6%	686,544	6%	8%	691,345	6%	1%
General Administration	527,900	5%	548,037	5%	4%	768,383	7%	40%
School Administration (Building)	782,619	7%	843,563	8%	8%	872,700	8%	3%
Operations & Maintenance	1,548,609	14%	1,525,397	14%	-1%	1,480,000	13%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	968,288	9%	981,253	9%	1%	1,024,624	9%	4%
Total Expenditures	10,991,697	100%	11,168,134	100%	2%	11,599,092	100%	4%
Amount per Pupil	$5,459		$5,529		1%	$5,800		5%

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.

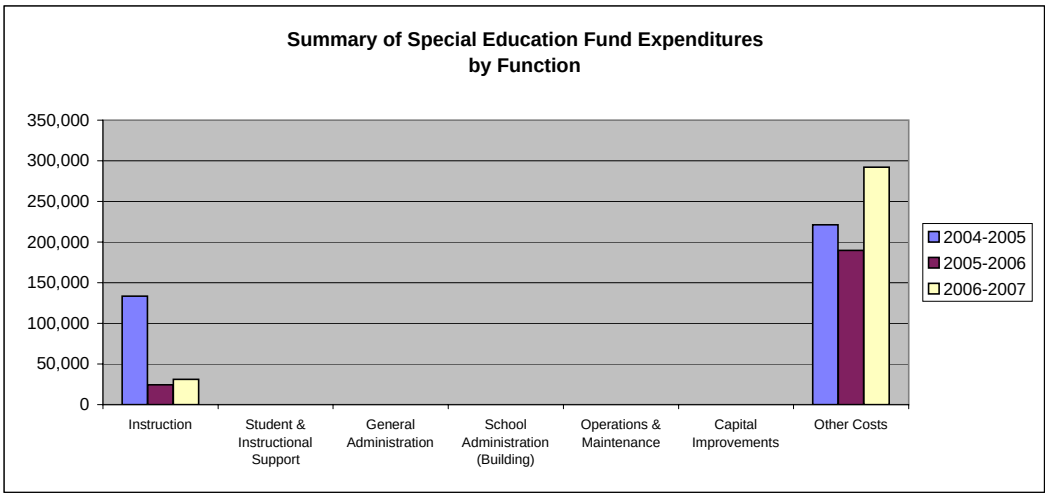


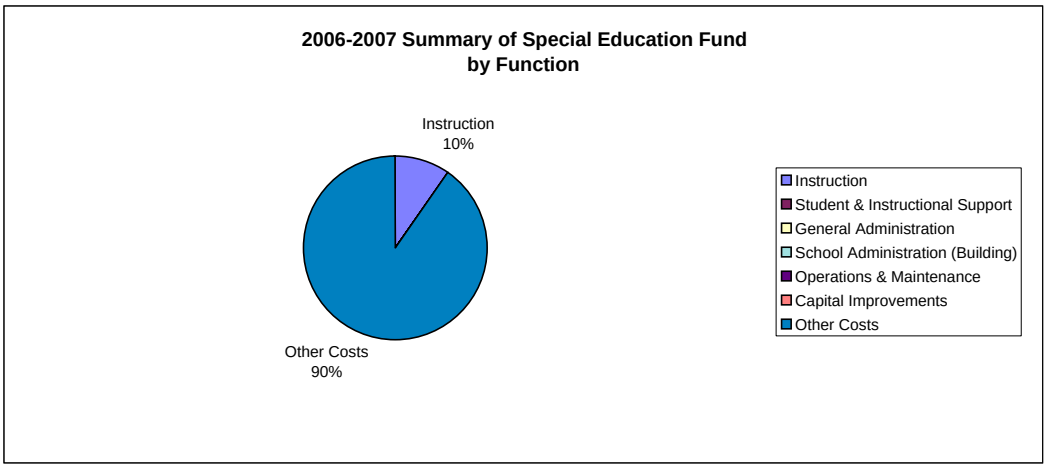


Summary of Special Education Fund by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	133,626	38%	24,539	11%	-82%	31,250	10%	27%
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	221,443	62%	189,792	89%	-14%	292,000	90%	54%
Total Expenditures	355,069	100%	214,331	100%	-40%	323,250	100%	51%
Amount per Pupil	$176		$106		-40%	$162		52%

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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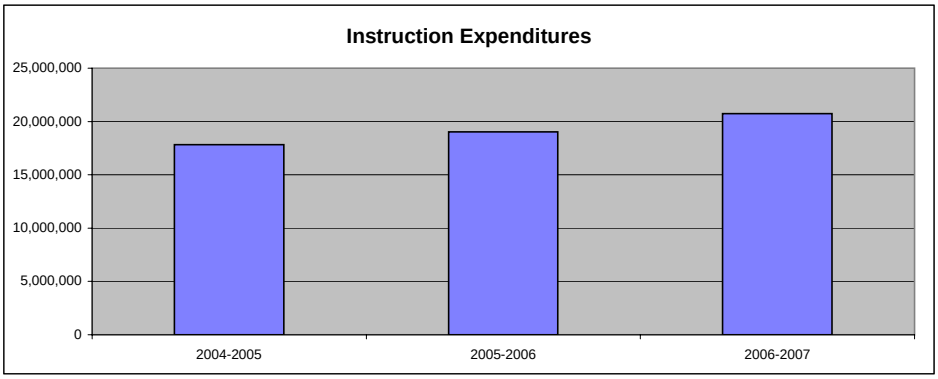
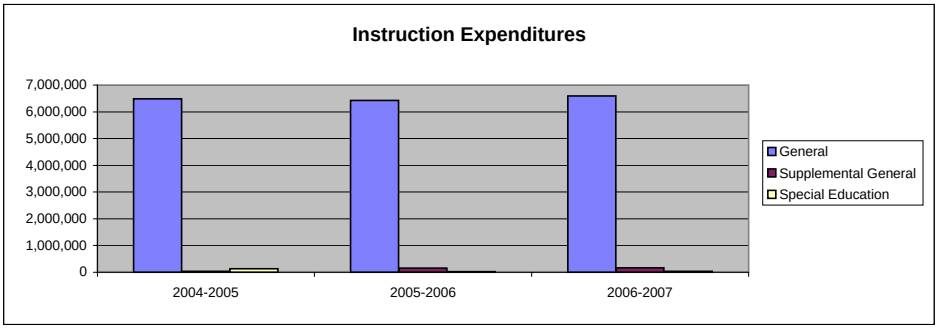
Instruction Expenditures (1000)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	6,488,739		6,426,368	-1%		6,593,440	3%
Federal Funds	275,925		256,089	-7%		242,686	-5%
Supplemental General	40,084		156,972	292%		168,600	7%
At Risk (4yr Old)			0			0	0%
At Risk (K-12)			281,293			508,425	81%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	130,843		164,013	25%		347,000	112%
Driver Education	24,929		28,589	15%		37,000	29%
Declining Enrollment			0			0	0%
Extraordinary School Program	78,288		84,940	8%		47,100	-45%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	8,891		3,072	-65%		0	-100%
Special Education	133,626		24,539	-82%		31,250	27%
Vocational Education	302,586		557,684	84%		635,536	14%
Gifts/Grants	41,211		29,377	-29%		41,706	42%
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	681,952		835,095	22%		1,086,700	30%
Contingency Reserve	0		19,200	0%			
Text Book & Student Material	63,800		57,898	-9%			
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	8,270,874		8,925,129	8%		9,739,443	9%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	4,108		4,418	8%		4,870	10%
Adult Education	69,279		71,163	3%		101,300	42%
Adult Supplemental Education	51,067		45,616	-11%		66,200	45%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	9,422,807		9,993,312	6%		10,837,250	8%
TOTAL	17,814,027		19,035,220	7%		20,744,193	9%





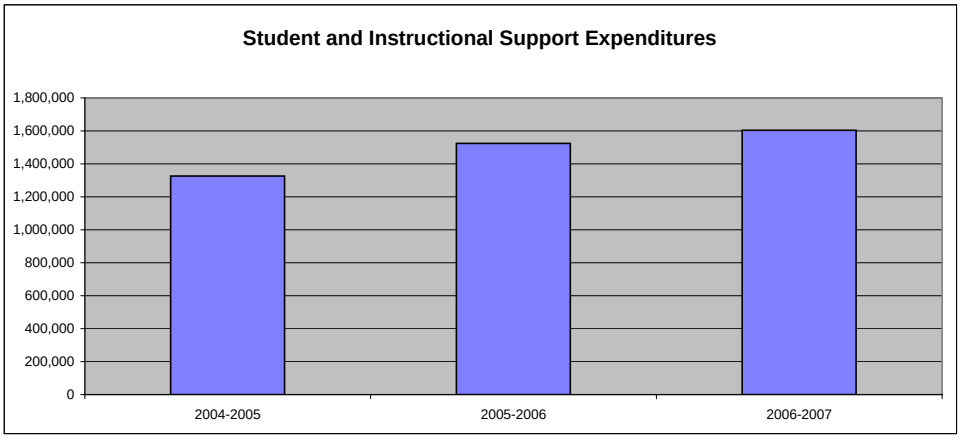
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	635,458		686,544	8%		691,345	1%
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	28,101		28,127	0%		36,000	28%
Parent Education Program	229,133		236,512	3%		244,936	4%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		3,600	0%
Gifts/Grants	3,053		2,657	-13%		3,772	42%
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	57,620		64,374	12%		94,594	47%
Contingency Reserve	0		0	0%			
Text Book & Student Material	927		147	-84%			
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	954,292		1,018,361	7%		1,074,247	5%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	474		504	6%		537	7%
Adult Education	6,190		11,874	92%		12,000	1%
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	366,645		493,524	35%		518,000	5%
TOTAL	1,327,127		1,523,759	15%		1,604,247	5%
Amount per Pupil	$659		$761	15%		$802	5%



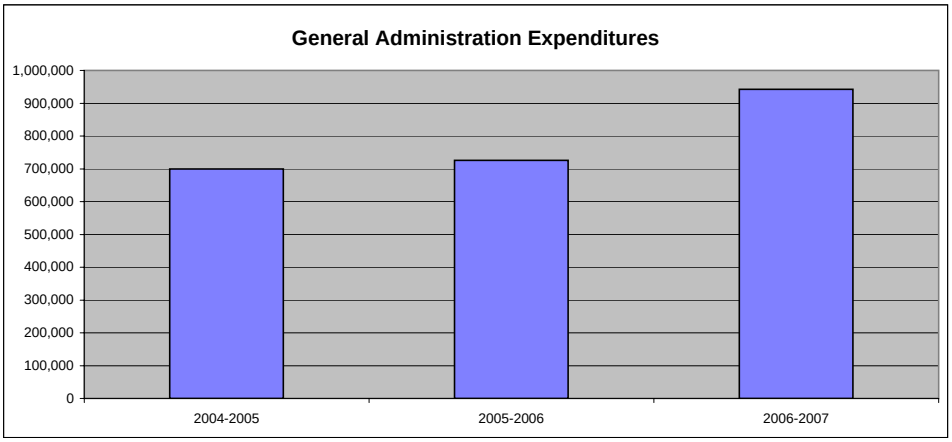
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

General Administration Expenditures (2300)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	338,324		370,101	9%		371,315	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	189,576		177,936	-6%		397,068	123%
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 Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	19,610		23,473	20%		31,531	34%
Contingency Reserve	20,000		0	-100%			
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	567,510		571,510	1%		799,914	40%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	282		283	0%		400	41%
Adult Education	46,844		60,274	0%		40,000	-34%
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	84,698		94,217	0%		102,600	9%
TOTAL	699,052		726,001	4%		942,514	30%



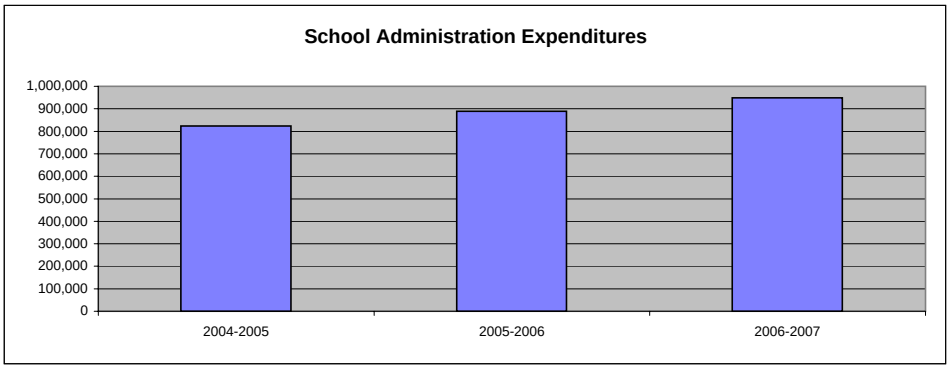
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	782,619		843,563	8%		872,700	3%
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	871		0	-100%		0	0%
Special Education	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	2,708		1,623	-40%		1,623	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	37,990		44,157	16%		59,104	34%
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	824,188		889,343	8%		933,427	5%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	409		440	8%		467	6%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		15,000	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	824,188		889,343	8%		948,427	7%



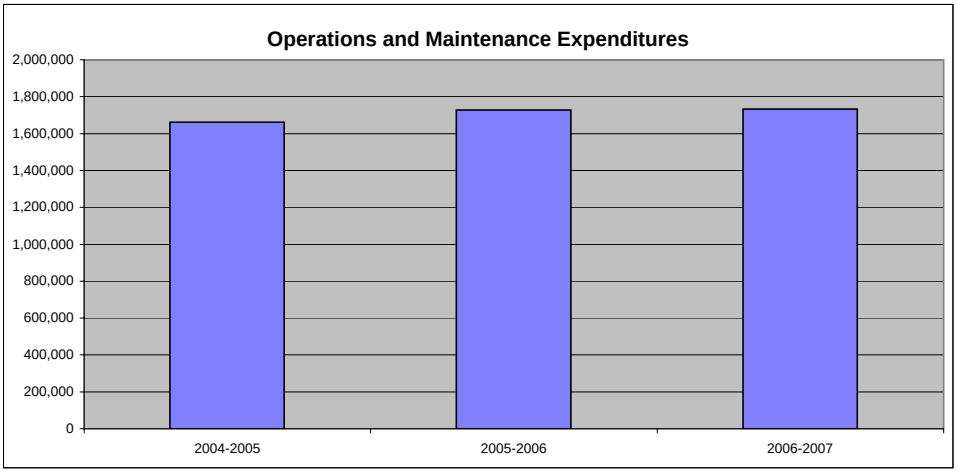
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	627,522		633,115	1%		679,000	7%
Federal Funds	0		0	0%		0	0%
Supplemental General	921,087		892,282	-3%		801,000	-10%
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%		30,000	0%
Driver Training	1,939		2,073	7%		2,500	21%
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	2,702		2,372	-12%		3,250	37%
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	29,887		36,256	21%		46,273	28%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,583,137		1,566,098	-1%		1,562,023	0%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	786		775	-1%		781	1%
Adult Education	22,058		22,848	4%		22,400	-2%
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	56,375		138,019	145%		148,000	7%
TOTAL	1,661,570		1,726,965	4%		1,732,423	0%



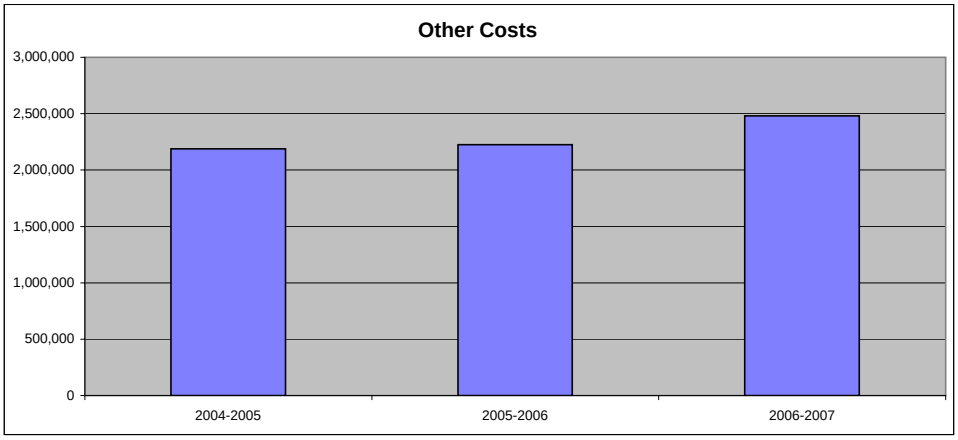
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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.

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	371,943		542,539	46%		355,784	-34%
Federal Funds	0		0	0%		0	0%
Supplemental General	596,345		438,714	-26%		668,840	52%
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	795,772		845,295	6%		921,200	9%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	221,443		189,792	-14%		292,000	54%
Vocational Education	2,172		0	-100%		0	0%
Gifts/Grants	1,028		5,084	395%		7,217	42%
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	30,900		36,030	17%		46,822	30%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	2,019,603		2,057,454	2%		2,291,863	11%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	1,003		1,019	2%		1,146	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	169,184		166,436	-2%		190,000	14%
TOTAL	2,188,787		2,223,890	2%		2,481,863	12%



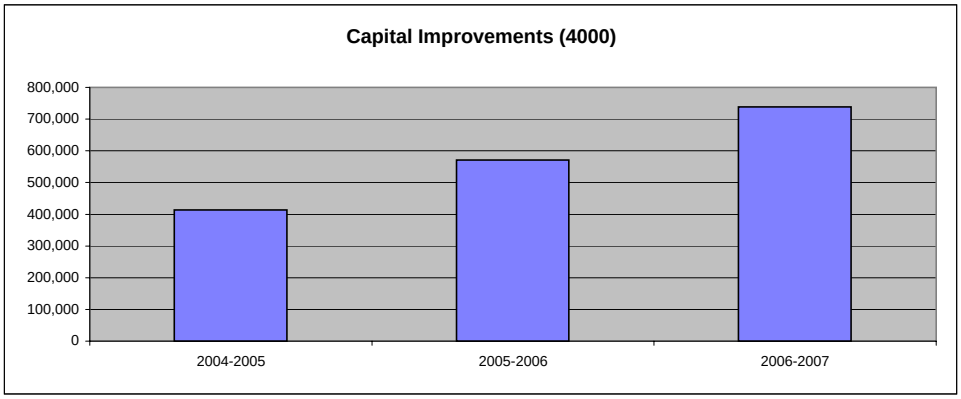
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	404,850		562,710	39%		623,700	11%
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	8,446		8,135	-4%		115,000	1314%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	413,296		570,845	38%		738,700	29%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	205		283	38%		369	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	413,296		570,845	38%		738,700	29%



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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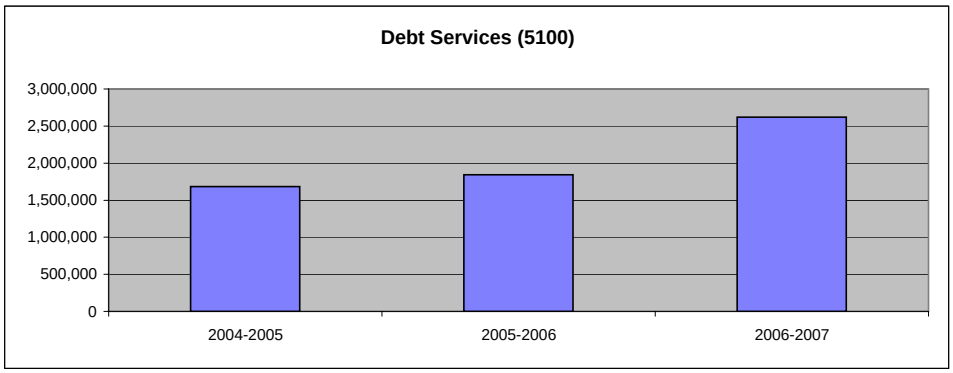
Debt Services Expenditures (5100)

	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	1,682,679		1,842,489	9%		2,620,500	42%
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	1,682,679		1,842,489	9%		2,620,500	42%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	836		912	9%		1,310	44%
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	1,682,679		1,842,489	9%		2,620,500	42%



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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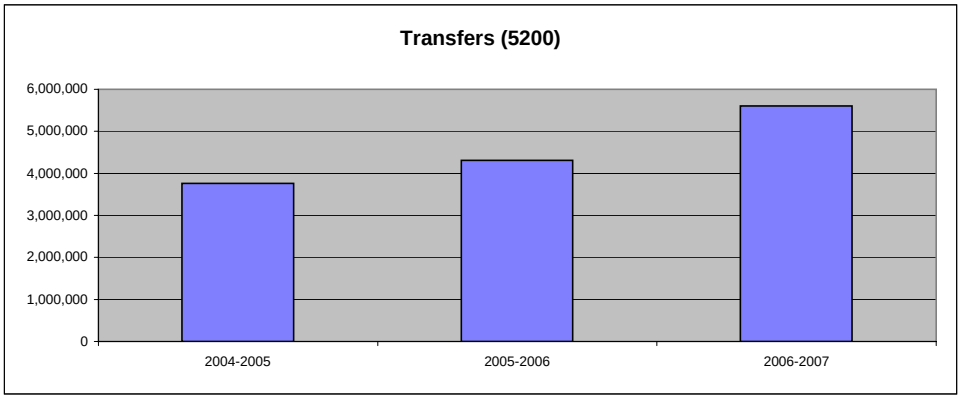
Transfers (5200)

	2004-2005 Actual		2005-2006 Actual	% inc/ dec		2006-2007 Budget	% inc/ dec
General	1,224,125		1,492,629	22%		1,991,211	33%
Federal Funds	0		0	0%		0	0%
Supplemental General	777,908		1,134,096	46%		1,315,383	16%
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	1,741,248		1,681,759	-3%		2,296,313	37%
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	15,000		0	-100%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	3,758,281		4,308,484	15%		5,602,907	30%
Enrollment (FTE)*	2,013.4		2,020.0	0%		2,000.0	-1%
Amount per Pupil	1,867		2,133	14%		2,801	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	3,758,281		4,308,484	15%		5,602,907	30%



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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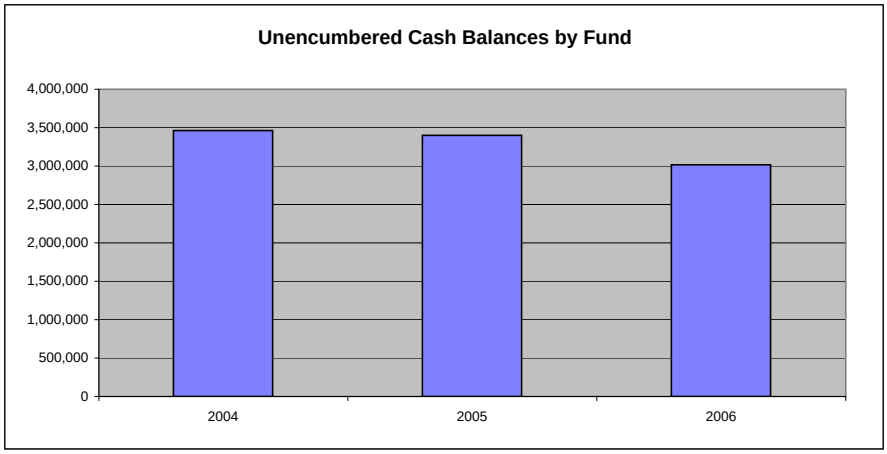
USD# 368

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2004	July 1, 2005	July 1, 2006
General	1,351	0	0
Federal Funds	0	0	0
Supplemental General	199,489	199,565	150,599
At Risk (4yr Old)			0
At Risk (K-12)			0
Bilingual Education	0	0	0
Capital Outlay	458,186	457,814	444,880
Driver Training	9,259	9,065	10,367
Declining Enrollment			0
Extraordinary School Program	5,577	6,270	0
Food Service	86,490	88,383	76,601
Professional Development	4,369	4,583	5,092
Parent Education Program	7,556	3,880	6,381
Summer School	12,834	3,072	0
Special Education	179,572	184,822	81,777
Vocational Education	0	0	0
Gifts/Grants	31,405	38,610	37,607
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	318,162	
KPERS Spec. Ret. Contribution		0	0
Contingency Reserve	400,000	365,000	
Text Book & Student Material	43,075	36,086	
Bond & Interest 1	772,712	824,765	1,280,473
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	115,922	139,474	158,607
Temporary Note	0	0	0
SUBTOTAL	2,327,797	2,679,551	2,252,384
Enrollment (FTE)*	2,013.4	2,020.0	2,000.0
Amount per Pupil	1,156	1,327	1,126
Adult Education	17,094	16,879	16,896
Adult Supplemental Education	7,900	8,105	9,540
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	1,107,709	693,726	737,427
TOTAL	3,460,500	3,398,261	3,016,247



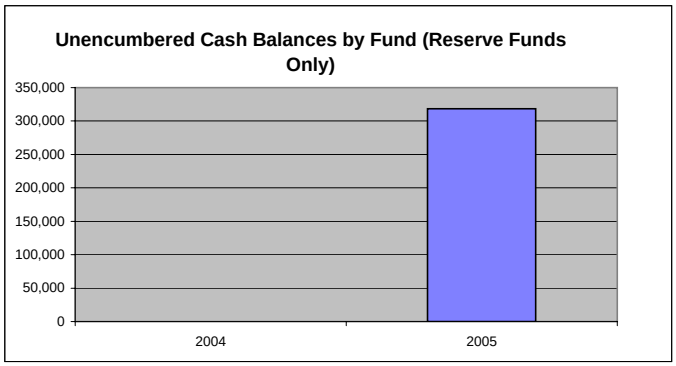
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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	318,162
TOTAL OTHER	0	318,162
Amount per Pupil	$0	$158

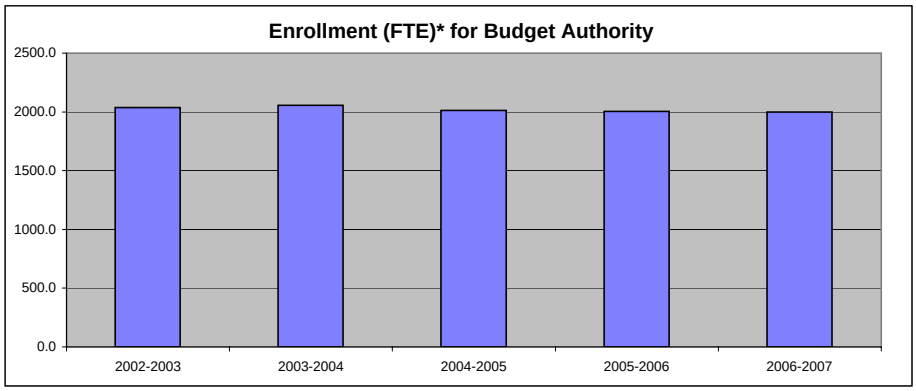


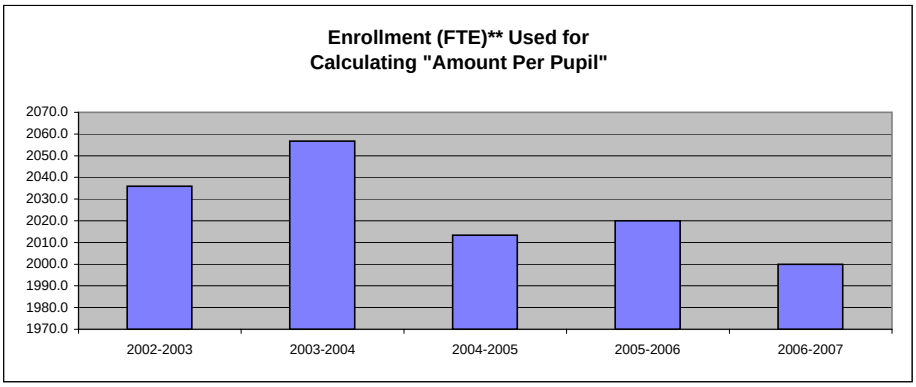
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which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

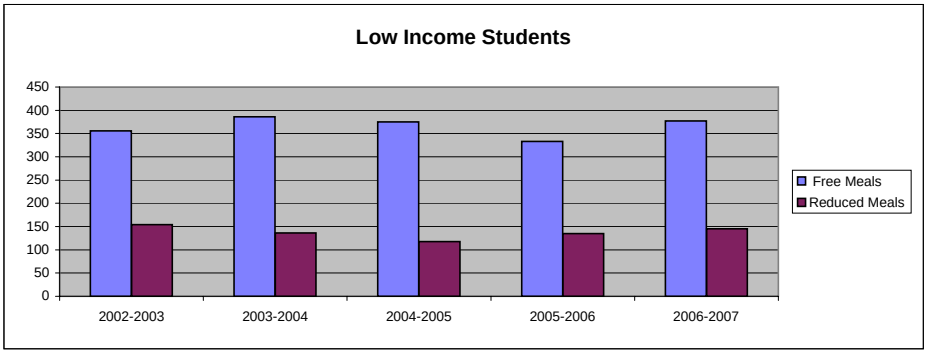
USD# 368

Other Information

	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	2,036.0	2,056.7	1%	2,013.4	-2%	2,003.3	-1%	2,000.0	0%
Enrollment (FTE)**	2,036.0	2,056.7	1%	2,013.4	-2%	2,020.0	0%	2,000.0	-1%
Number of Students - Free Meals	356	386	8%	375	-3%	333	-11%	377	13%
Number of Students - Reduced Meals	154	136	-12%	118	-13%	135	14%	145	7%





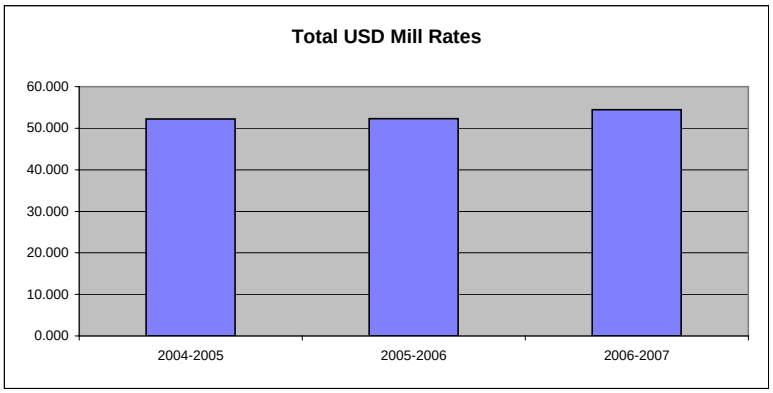


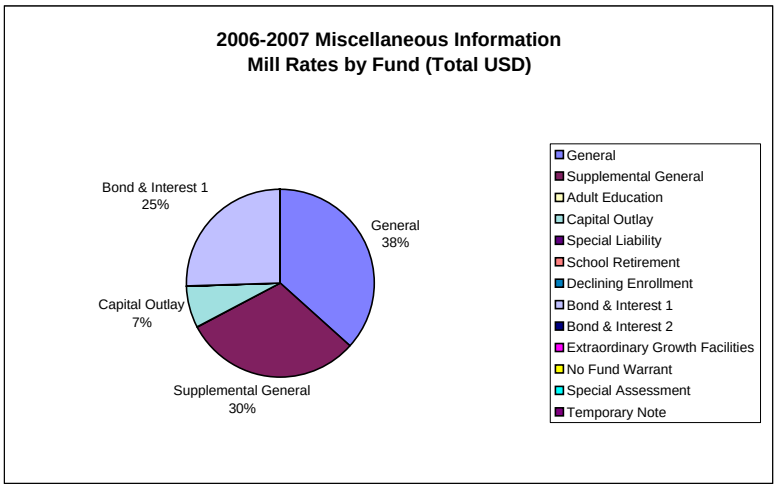
*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

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

Miscellaneous Information
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	15.685	14.822	16.526
Adult Education	0.000	0.000	0.000
Capital Outlay	3.989	3.993	4.000
Declining Enrollment		0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	12.339	13.260	13.833
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.207	0.185	0.073
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.220**	**52.260**	**54.432**
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	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





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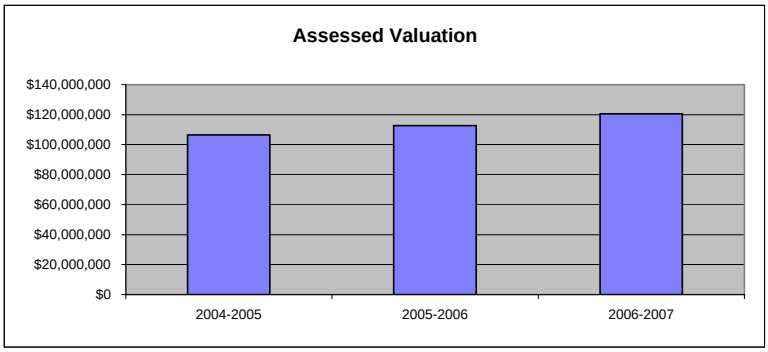
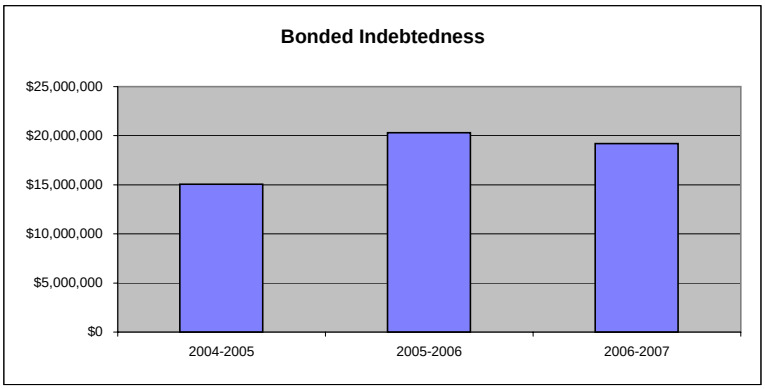
Other Information

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	$106,441,376	$112,646,347	$120,499,763
Bonded Indebtedness	$15,045,000	$20,295,000	$19,190,000