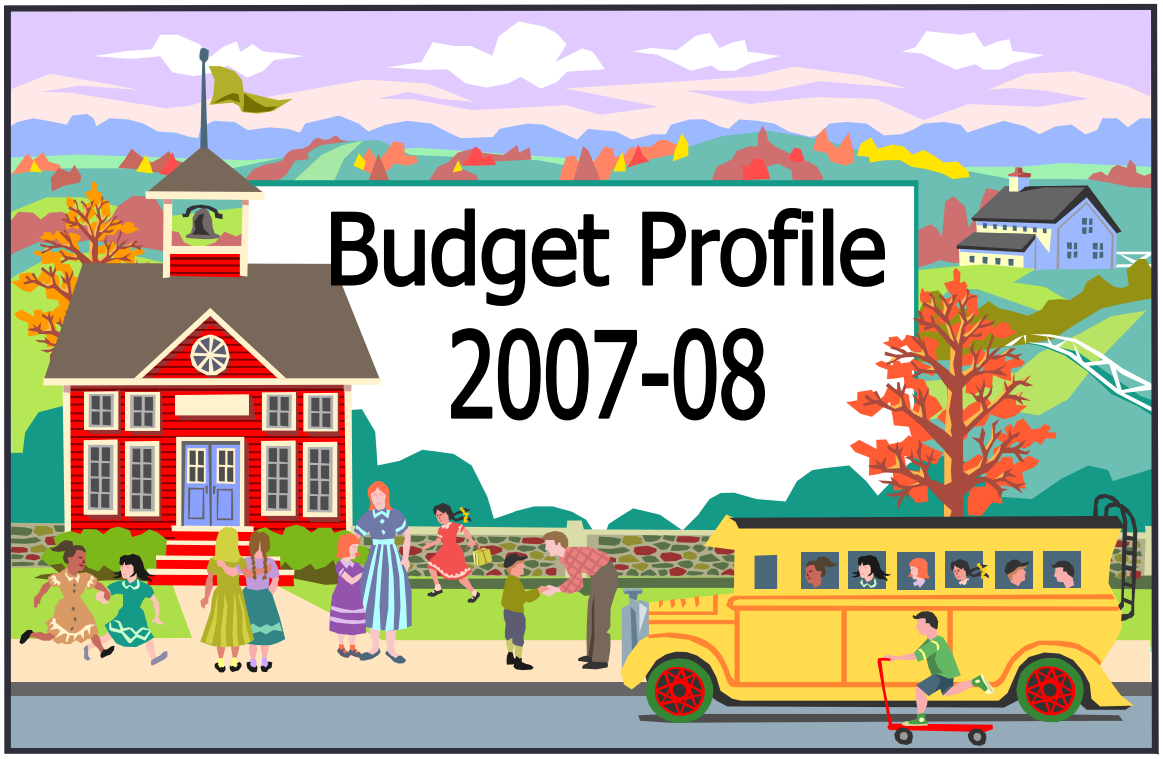


Paola

Order of Contents

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

2007-2008 Budget General Information
USD #: 368

Introduction

Board Members

Michael Yocam	30900 Somerset Rd Paola KS 66071
Tom Vohs	1112 Valley Dr Paola KS 66071
Stacy Bledsoe	29004 Hedge Lane Paola KS 66071
Matt Farmer	23040 W 267th Paola KS 66071
Brenda Hallstrom	101 N Oak Paola KS 66071
Shelly Schierman	29726 W Lake Miola Dr 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, Secretary to the Superintendent, Nancy Arwood, Board Treasurer, Karen Ulanski, Director of Paola Alternative Completion Program, Dr. Michael Hughes, Director of the East Central Kansas Special Education Cooperative

The District's Accomplishments and Challenges

Accomplishments: The district schools received 12 Standards of Excellence last fall in recognition of the student's exceptional performance on the Kansas Reading and Mathematics Assessments. Preliminary results of Kansas Assessments this spring, again, look positive. Improved student achievement has been the result of focused efforts and commitment of the staff. A group of dedicated teachers, with administrative support, created and implemented formative assessments that were aligned with the standards assessed on the Kansas Reading and Mathematics Assessments that are given to all students in grades 3-8 and one grade at the high school. Diagnostic information from the MAP testing implemented last year and from the formative assessments and other assessments was used to adjust instruction for those students having difficulty mastering the standards. Computer software and a variety of intervention programs in each building were implemented to address the individual needs of those students having difficulty with mastery. The Everyday Math series was adopted and implemented in grades K-5. It stresses students' understanding and application of the "concepts" of mathematics, as well as the procedures for calculations. New mathematics series were adopted for grades 6-12 for next year to provide a similar emphasis on both concepts and procedures.

The addition of three new classrooms, new offices and the expansion of the commons/lunch area were completed at PMS. The new athletic facility and the installation of new bleachers were completed at the stadium. IP phones were installed in all classrooms throughout the district and other enhancements were made to the district computers and network. Acoustical upgrades were made to the elementary gyms, parking lots were paved and various improvements were made in buildings. The bond projects are nearing completion with the current construction of a new

Central Services building on the schools campus to house maintenance, technology, warehouse space, and the Board of Education Offices.

Over $100,000 in scholarships were awarded to seniors. Student athletics and activities had a banner year with many teams and individuals recognized in state competition.

Challenges: The unrealistic No child Left Behind mandate to have every student proficient on the Kansas Assessments by 2014 is creating stress for our teaching staff and system. The goal and accountability are appropriate and have helped bring about some changes for improved student achievement on the assessed standards. The performance of free/reduced lunch and special education sub-groups of students pose our biggest challenges.

It is appropriate and necessary to realign the resources of time, staff, programs, etc. to focus on all students' mastery of the assessed standards. Teachers and the district still believe in the value and obligation to develop the whole child and to teach other unassessed standards and content areas, like the vocational skills, arts, music, and skills enhanced by extra curricular activities. Finding this balance and the energy to do it all is a challenge.

The legislature has a tough job to do and is to be congratulated on providing additional funding to improve student achievement and to help meet state and federal mandates. Understand that your local board is following the legislatures' plans as they raise the LOB to get the state funding allocated for our students, to support 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.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

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

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/Default.aspx?tabid=223

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

School Finance Reports and Publications
http://www.ksde.org/Default.aspx?tabid=1870

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

Kansas Building Report Card
http://www.ksde.org/Default.aspx?tabid=229

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

USD# 368

Summary of Total Expenditures By Function
(All Funds)

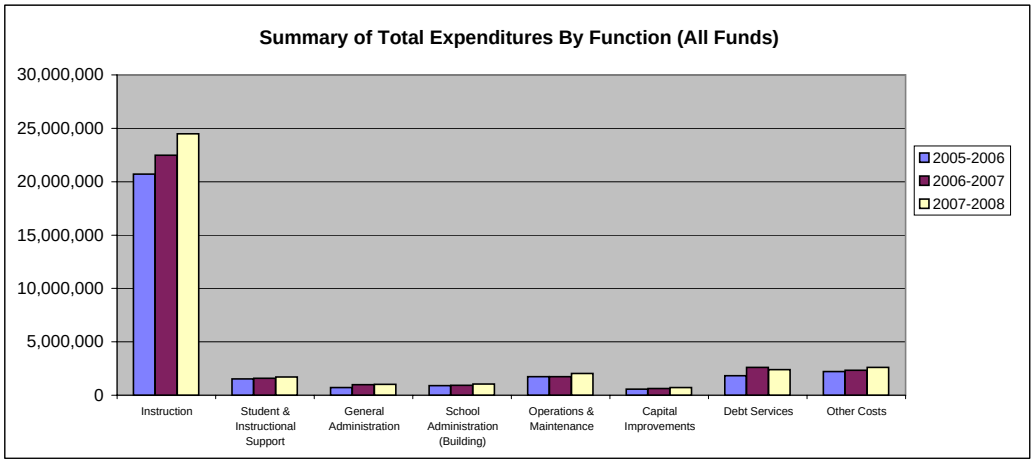
	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	20,716,979	69%	22,473,003	68%	8%	24,486,090	68%	9%
Student & Instructional Support	1,523,759	5%	1,585,288	5%	4%	1,718,026	5%	8%
General Administration	726,001	2%	974,856	3%	34%	1,026,300	3%	5%
School Administration (Building)	889,343	3%	934,208	3%	5%	1,059,570	3%	13%
Operations & Maintenance	1,726,965	6%	1,724,422	5%	0%	2,046,550	6%	19%
Capital Improvements	570,845	2%	619,154	2%	8%	713,700	2%	15%
Debt Services	1,842,489	6%	2,610,135	8%	42%	2,390,500	7%	-8%
Other Costs	2,223,890	7%	2,348,779	7%	6%	2,610,513	7%	11%
Total Expenditures	30,220,271	100%	33,269,845	100%	10%	36,051,249	100%	8%
Amount per Pupil	$14,961		$16,635		11%	$17,697		6%

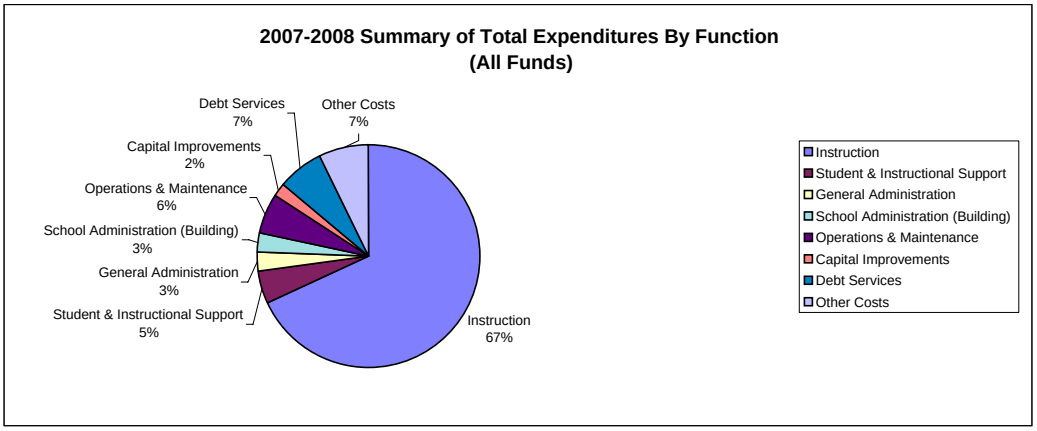
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest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

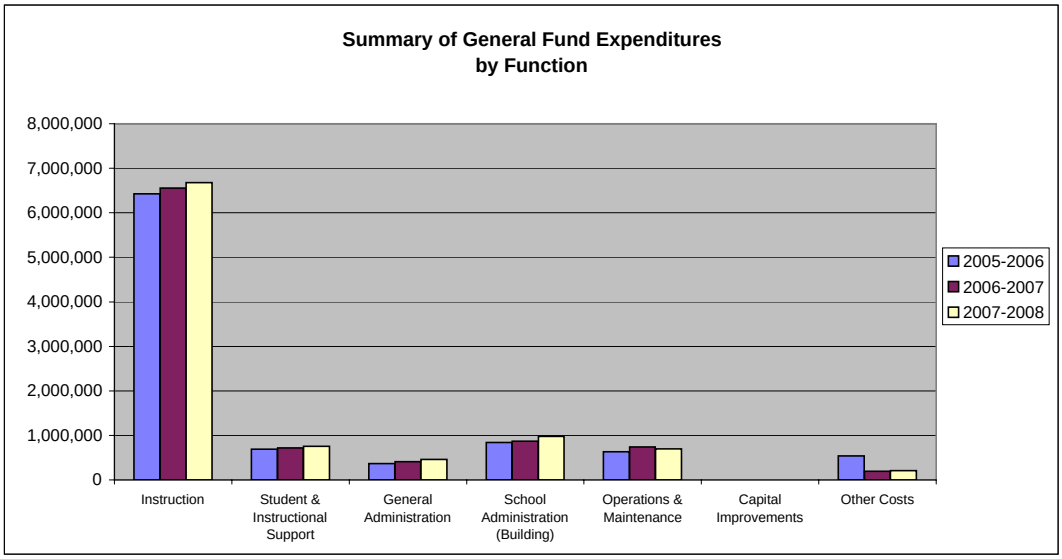


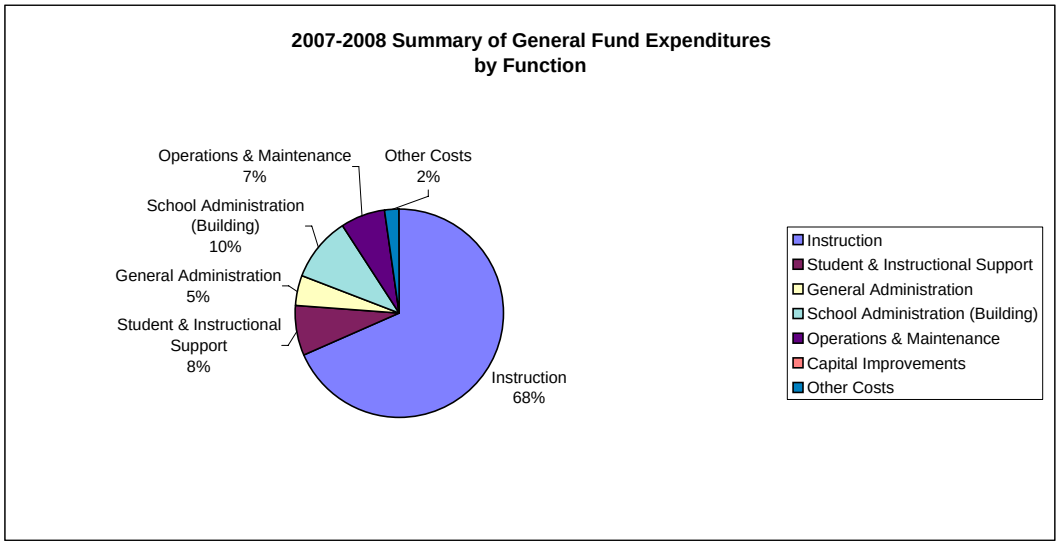


Summary of General Expenditures by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	6,426,368	68%	6,556,987	69%	2%	6,674,105	68%	2%
Student & Instructional Support	686,544	7%	718,774	8%	5%	751,200	8%	5%
General Administration	370,101	4%	410,906	4%	11%	462,500	5%	13%
School Administration (Building)	843,563	9%	872,382	9%	3%	976,410	10%	12%
Operations & Maintenance	633,115	7%	739,637	8%	17%	699,500	7%	-5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	542,539	6%	195,741	2%	-64%	207,000	2%	6%
Total Expenditures	9,502,230	100%	9,494,427	100%	0%	9,770,715	100%	3%
Amount per Pupil	$4,704		$4,747		1%	$4,796		1%

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

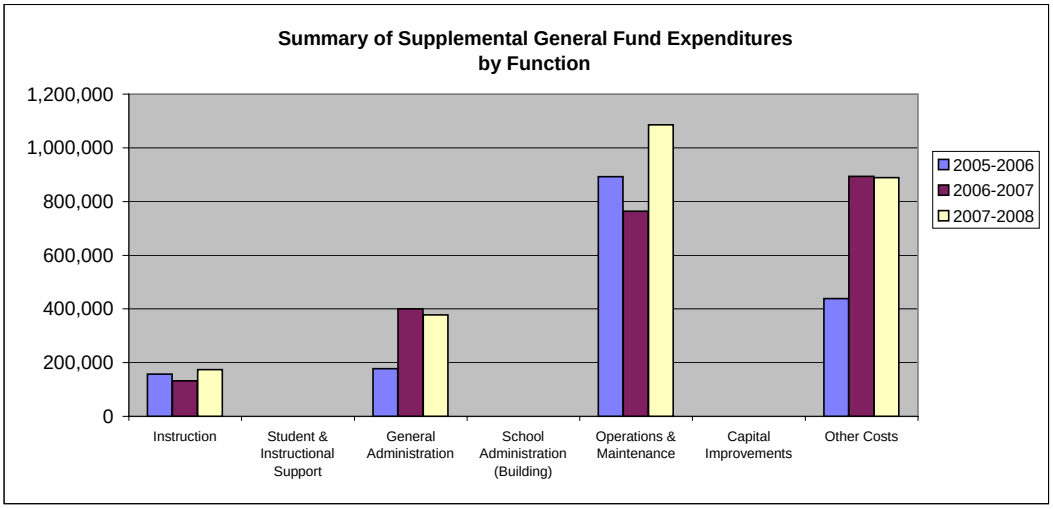


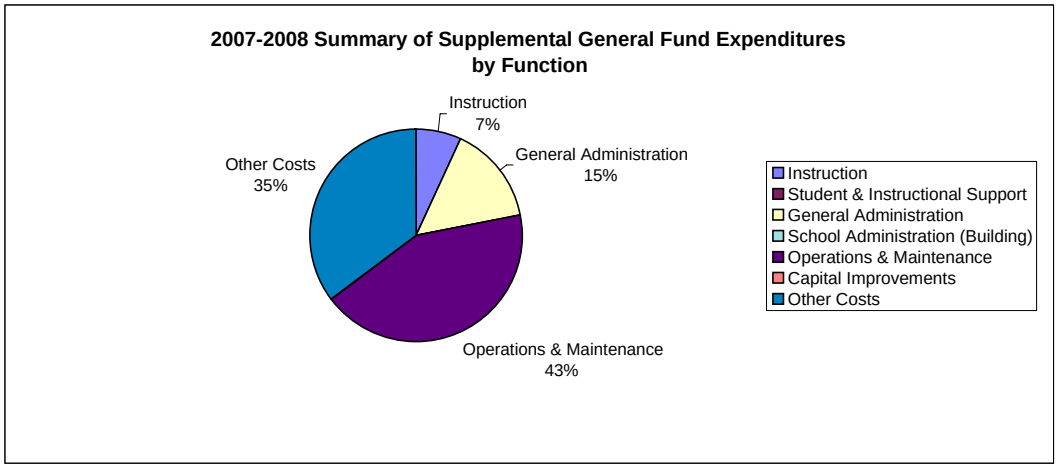


Summary of Supplemental General Fund Expenditures by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	156,972	9%	131,837	6%	-16%	173,757	7%	32%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	177,936	11%	400,560	18%	125%	378,000	15%	-6%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	892,282	54%	764,209	35%	-14%	1,085,500	43%	42%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	438,714	26%	893,387	41%	104%	889,000	35%	0%
Total Expenditures	1,665,904	100%	2,189,993	100%	31%	2,526,257	100%	15%
Amount per Pupil	$825		$1,095		33%	$1,240		13%

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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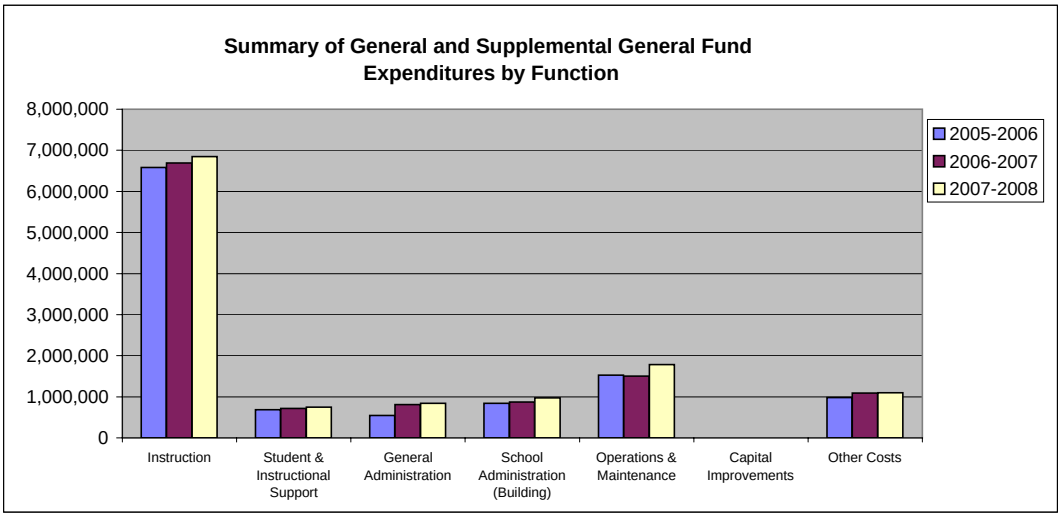
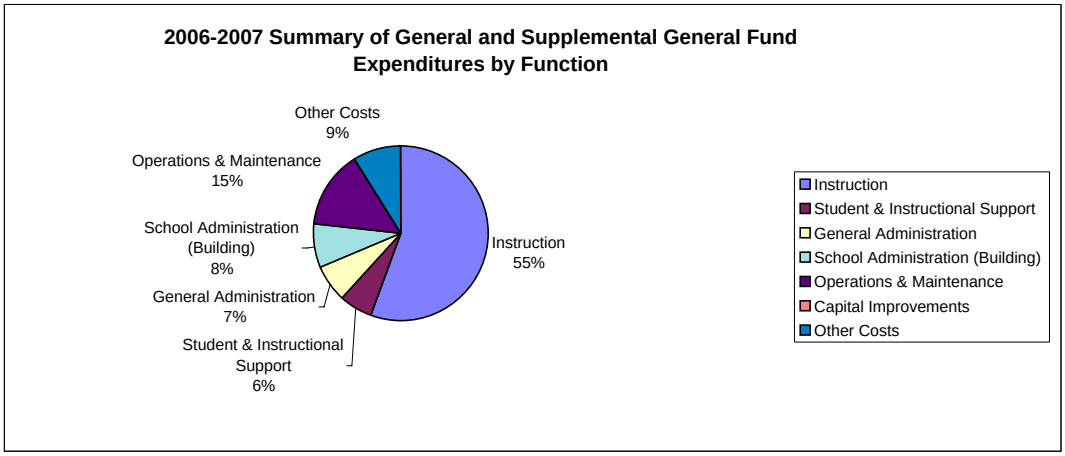
Summary of General and Supplemental General Fund Expenditures by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	6,583,340	59%	6,688,824	57%	2%	6,847,862	56%	2%
Student & Instructional Support	686,544	6%	718,774	6%	5%	751,200	6%	5%
General Administration	548,037	5%	811,466	7%	48%	840,500	7%	4%
School Administration (Building)	843,563	8%	872,382	7%	3%	976,410	8%	12%
Operations & Maintenance	1,525,397	14%	1,503,846	13%	-1%	1,785,000	15%	19%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	981,253	9%	1,089,128	9%	11%	1,096,000	9%	1%
Total Expenditures	11,168,134	100%	11,684,420	100%	5%	12,296,972	100%	5%
Amount per Pupil	$5,529		$5,842		6%	$6,037		3%

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.

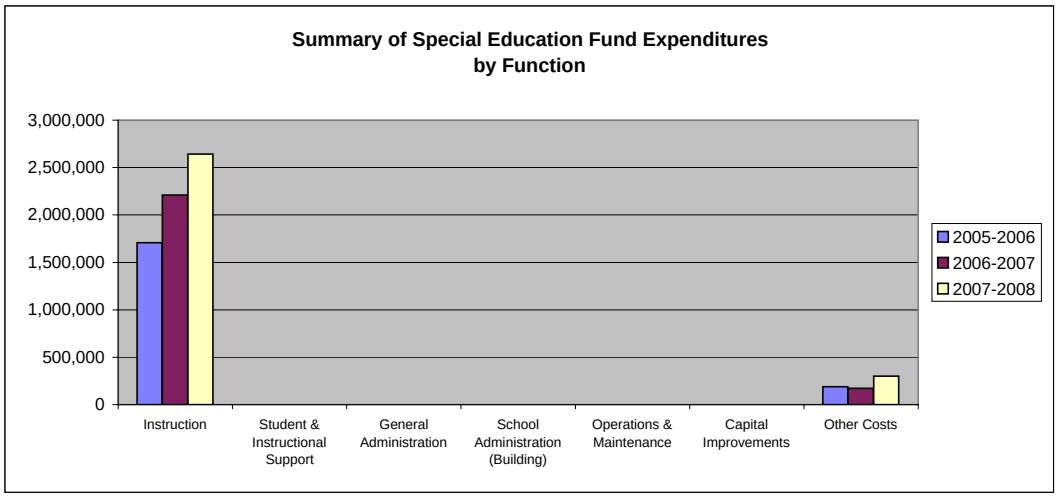


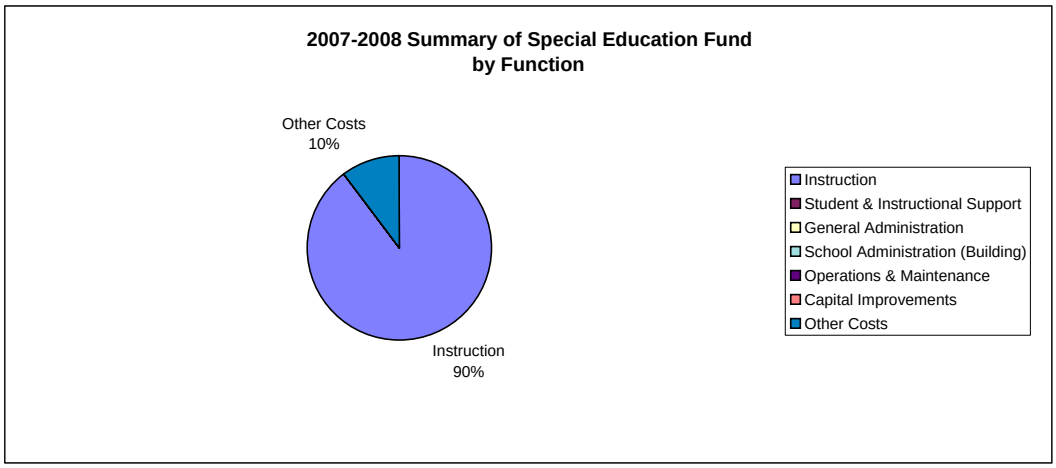


Summary of Special Education Fund by Function

	2005-2006 Actual	% of Tot	2006-2007 Actual	% of Tot	% inc/ dec	2007-2008 Budget	% of Tot	% inc/ dec
Instruction	1,706,298	90%	2,211,361	93%	30%	2,641,250	90%	19%
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	189,792	10%	173,652	7%	-9%	301,000	10%	73%
Total Expenditures	1,896,090	100%	2,385,013	100%	26%	2,942,250	100%	23%
Amount per Pupil	$939		$1,193		27%	$1,444		21%

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.)

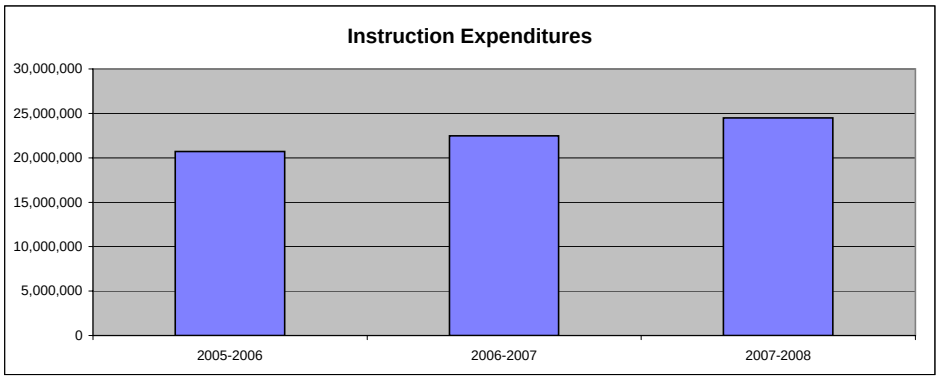


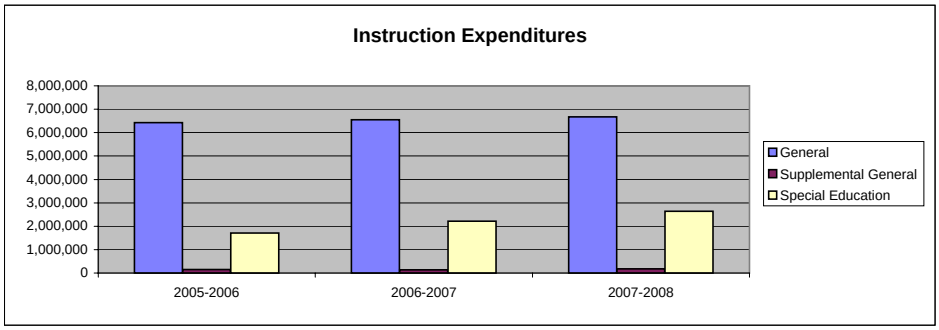


USD# 368

Instruction Expenditures (1000)

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
General	6,426,368	6,556,987	2%	6,674,105	2%
Federal Funds	256,089	245,800	-4%	251,010	2%
Supplemental General	156,972	131,837	-16%	173,757	32%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	281,293	528,703	88%	693,000	31%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	164,013	316,031	93%	372,000	18%
Driver Education	28,589	28,251	-1%	38,100	35%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	84,940	35,030	-59%	23,550	-33%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	3,072	0	-100%	23	0%
Special Education	1,706,298	2,211,361	30%	2,641,250	19%
Cost of Living		0		0	0%
Vocational Education	557,684	632,957	13%	630,501	0%
Gifts/Grants	29,377	19,344	-34%	36,094	87%
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	835,095	959,192	15%	1,250,000	30%
Contingency Reserve	19,200	0	-100%		
Text Book & Student Material	57,898	74,303	28%		
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	10,606,888	11,739,796	11%	12,783,390	9%
Enrollment (FTE)*	2,020.0	2,000.0	-1%	2,037.1	2%
Amount per Pupil	5,251	5,870	12%	6,275	7%
Adult Education	71,163	85,334	20%	105,500	24%
Adult Supplemental Education	45,616	42,076	-8%	68,200	62%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	9,993,312	10,605,797	6%	11,529,000	9%
TOTAL	20,716,979	22,473,003	8%	24,486,090	9%





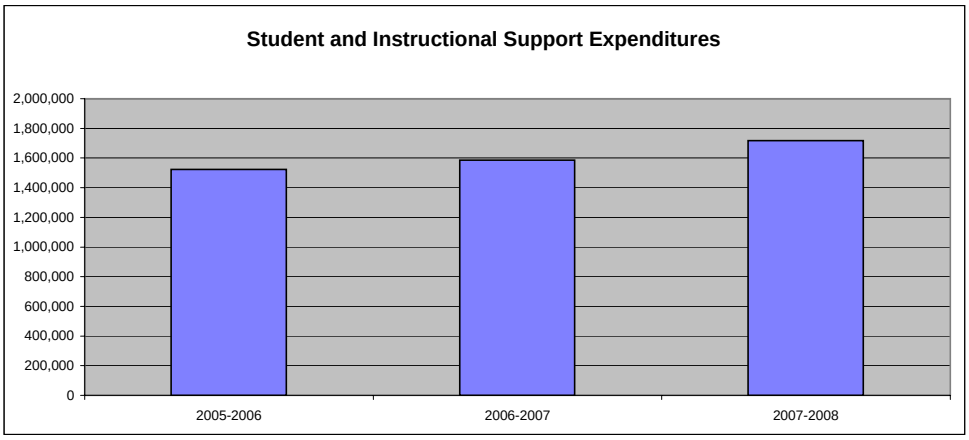
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	686,544		718,774	5%		751,200	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	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%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	28,127		25,407	-10%		36,000	42%
Parent Education Program	236,512		234,590	-1%		248,300	6%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living			0			0	0%
Vocational Education	0		0	0%		10,985	0%
Gifts/Grants	2,657		5,650	113%		10,541	87%
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	64,374		83,522	30%		108,500	30%
Contingency Reserve	0		0	0%			
Text Book & Student Material	147		30,309	20518%			
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	1,018,361		1,098,252	8%		1,165,526	6%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	504		549	9%		572	4%
Adult Education	11,874		10,757	-9%		12,500	16%
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	493,524		476,279	-3%		540,000	13%
TOTAL	1,523,759		1,585,288	4%		1,718,026	8%
Amount per Pupil	$761		$778	2%		$843	8%



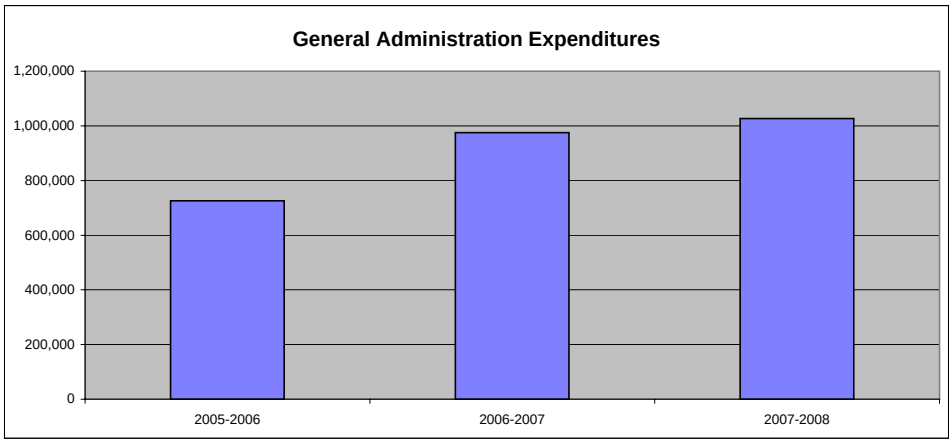
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	370,101		410,906	11%		462,500	13%
Federal Funds	0		0	0%		0	0%
Supplemental General	177,936		400,560	125%		378,000	-6%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	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%		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%
Cost of Living			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	23,473		27,824	19%		36,300	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	571,510		839,290	47%		876,800	4%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	283		420	48%		430	3%
Adult Education	60,274		41,042	0%		43,000	5%
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	94,217		94,524	0%		106,500	13%
TOTAL	726,001		974,856	34%		1,026,300	5%



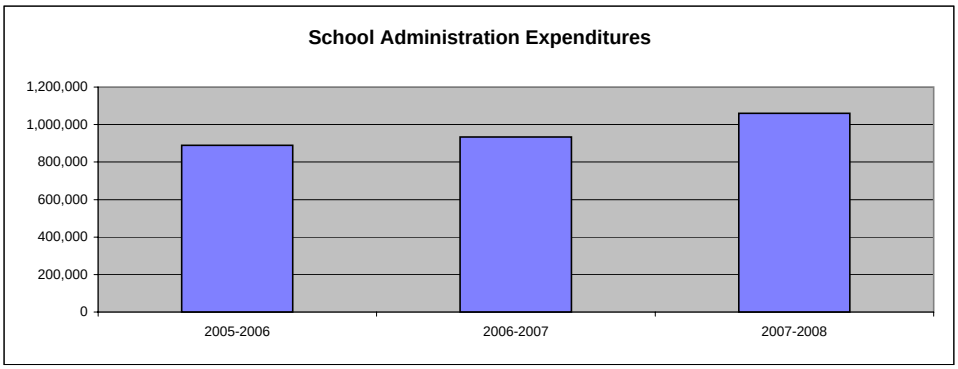
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

School Administration Expenditures (2400)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	843,563		872,382	3%		976,410	12%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	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%		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%
Cost of Living			0			0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	1,623		1,160	-29%		1,160	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	44,157		52,198	18%		68,000	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	889,343		925,740	4%		1,045,570	13%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	440		463	5%		513	11%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		8,468	0%		14,000	65%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	889,343		934,208	5%		1,059,570	13%



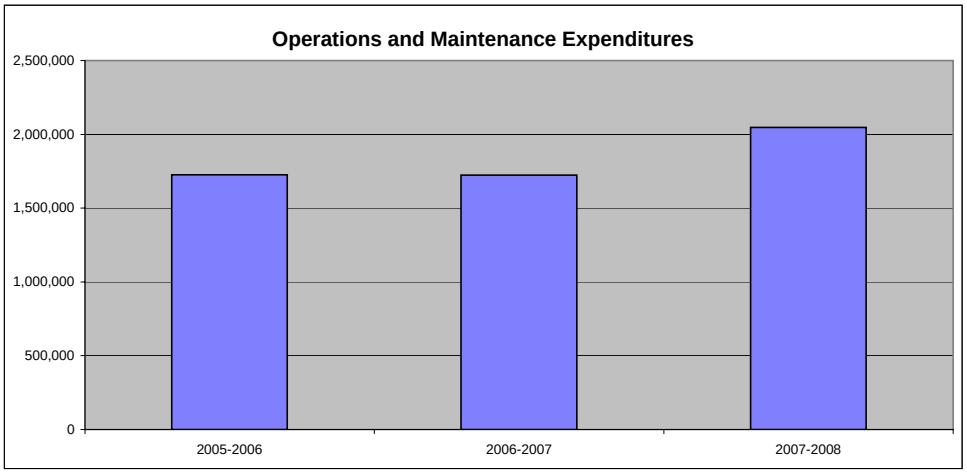
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	633,115		739,637	17%		699,500	-5%
Federal Funds	0		0	0%		0	0%
Supplemental General	892,282		764,209	-14%		1,085,500	42%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		56,660	0%		30,000	-47%
Driver Training	2,073		1,939	-6%		2,500	29%
Declining Enrollment	0		0	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%
Cost of Living			0			0	0%
Vocational Education	2,372		1,201	-49%		3,250	171%
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	36,256		40,857	13%		53,200	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	1,566,098		1,604,503	2%		1,873,950	17%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	775		802	3%		920	15%
Adult Education	22,848		22,741	0%		24,600	8%
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	138,019		97,178	-30%		148,000	52%
TOTAL	1,726,965		1,724,422	0%		2,046,550	19%



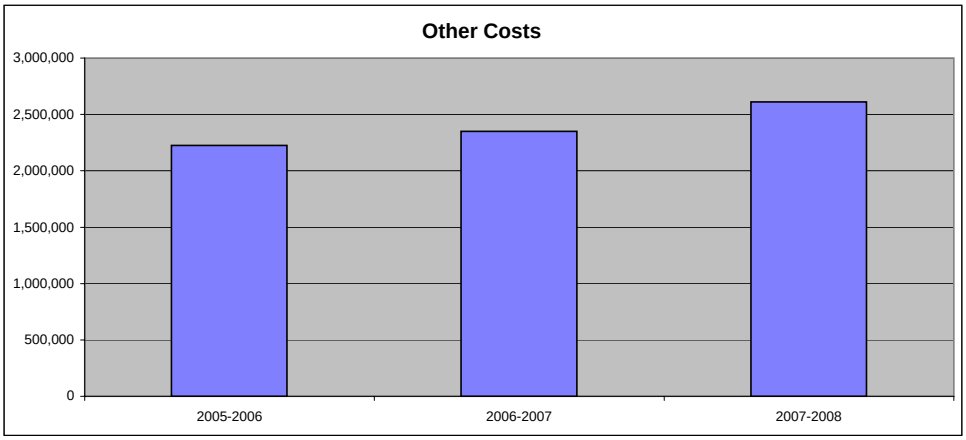
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 Budget	% inc/ dec
General	542,539		195,741	-64%		207,000	6%
Federal Funds	0		0	0%		0	0%
Supplemental General	438,714		893,387	104%		889,000	0%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	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%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	845,295		892,589	6%		967,400	8%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	189,792		173,652	-9%		301,000	73%
Cost of Living			0			0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	5,084		0	-100%		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	36,030		41,313	15%		54,113	31%
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	2,057,454		2,196,682	7%		2,418,513	10%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	1,019		1,098	8%		1,187	8%
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	166,436		152,097	-9%		192,000	26%
TOTAL	2,223,890		2,348,779	6%		2,610,513	11%



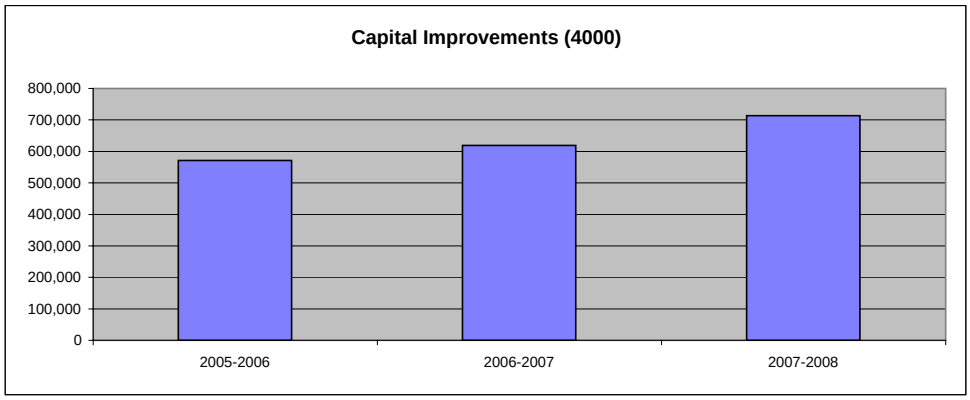
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 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%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	562,710		610,918	9%		598,700	-2%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	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%
Cost of Living			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	8,135		8,236	1%		115,000	1296%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	570,845		619,154	8%		713,700	15%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	283		310	10%		350	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	570,845		619,154	8%		713,700	15%



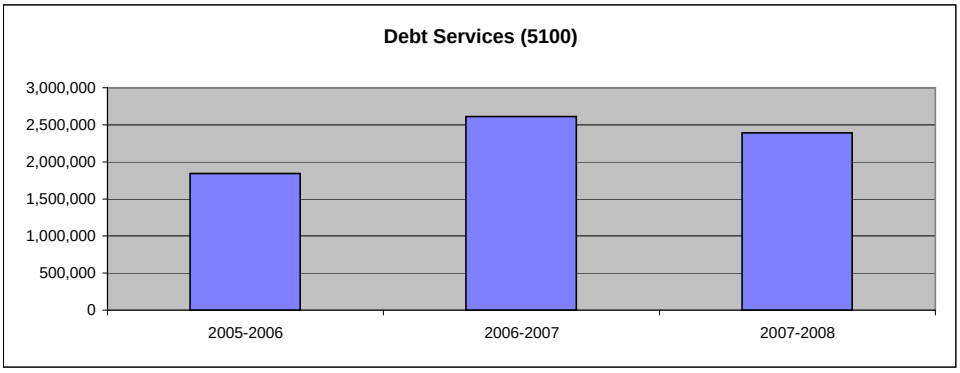
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Debt Services Expenditures (5100)

	2005-2006 Actual		2006-2007 Actual	% inc/ dec		2007-2008 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%		0	0%
At Risk (K-12)	0		0	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%		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%
Cost of Living			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	1,842,489		2,610,135	42%		2,390,500	-8%
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	1,842,489		2,610,135	42%		2,390,500	-8%
Enrollment (FTE)*	2,020.0		2,000.0	-1%		2,037.1	2%
Amount per Pupil	912		1,305	43%		1,173	-10%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,842,489		2,610,135	42%		2,390,500	-8%



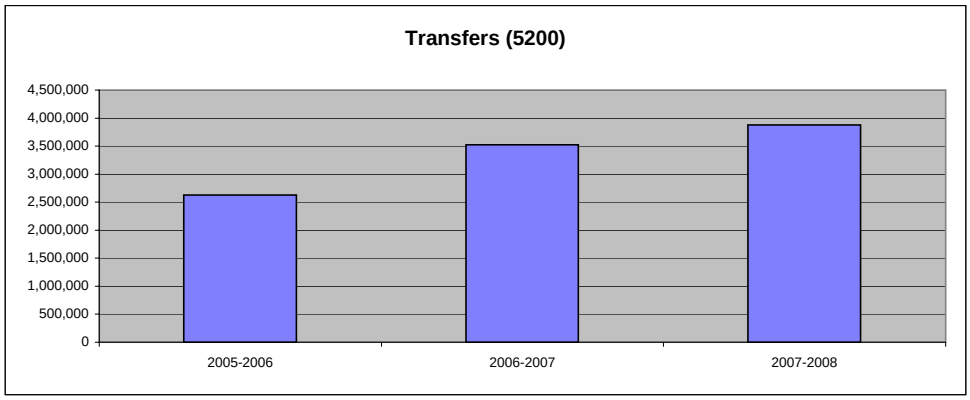
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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

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

Transfers (5200)

	2005-2006 Actual	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
General	1,492,629	2,360,193	58%	2,696,060	14%
Federal Funds	0	0	0%	0	0%
Supplemental General	1,134,096	1,160,898	2%	1,182,543	2%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay					
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	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%
Cost of Living		0		0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	2,626,725	3,521,091	34%	3,878,603	10%
Enrollment (FTE)*	2,020.0	2,000.0	-1%	2,037.1	2%
Amount per Pupil	1,300	1,761	35%	1,904	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,626,725	3,521,091	34%	3,878,603	10%



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

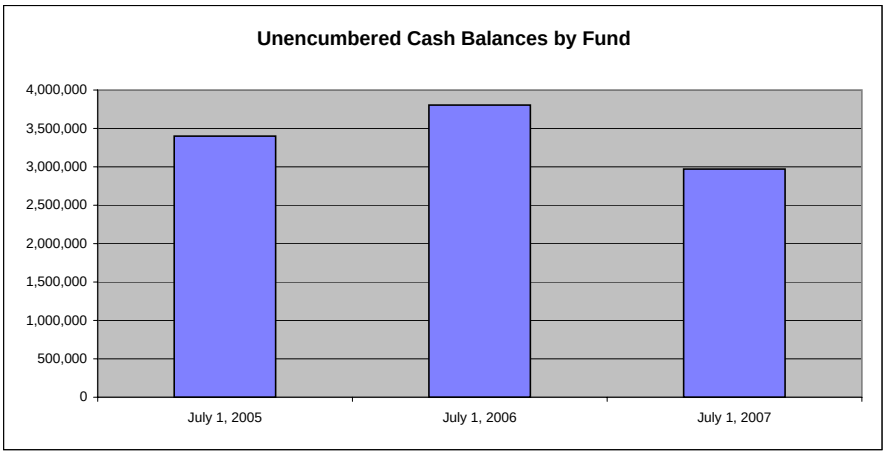
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*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.

USD# 368

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2005	July 1, 2006	July 1, 2007
General	0	0	0
Federal Funds	0	0	0
Supplemental General	199,565	150,599	99,673
At Risk (4yr Old)		0	0
At Risk (K-12)		0	189
Bilingual Education	0	0	0
Capital Outlay	457,814	444,880	479,359
Driver Training	9,065	10,367	10,014
Declining Enrollment		0	0
Extraordinary School Program	6,270	0	891
Food Service	88,383	76,601	80,087
Professional Development	4,583	5,092	5,066
Parent Education Program	3,880	6,381	8,170
Summer School	3,072	0	23
Special Education	184,822	81,777	101,750
Cost of Living			0
Vocational Education	0	0	0
Gifts/Grants	38,610	37,607	30,874
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	318,162	409,758	
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	365,000	345,800	
Text Book & Student Material	36,086	32,884	
Bond & Interest 1	824,765	1,280,473	828,721
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	139,474	158,607	162,850
Temporary Note	0	0	0
SUBTOTAL	2,679,551	3,040,826	1,807,667
Enrollment (FTE)*	2,020.0	2,000.0	2,037.1
Amount per Pupil	1,327	1,520	887
Adult Education	16,879	16,896	16,583
Adult Supplemental Education	8,105	9,540	9,317
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	693,726	737,427	1,139,188
TOTAL	3,398,261	3,804,689	2,972,755



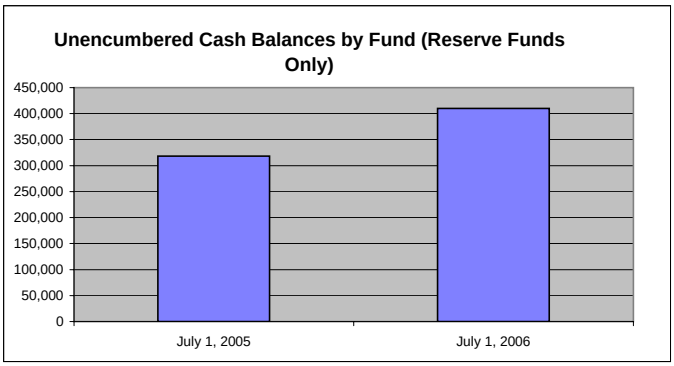
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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, 2005	July 1, 2006
Special Reserve	318,162	409,758
TOTAL OTHER	318,162	409,758
Amount per Pupil	$158	$205



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

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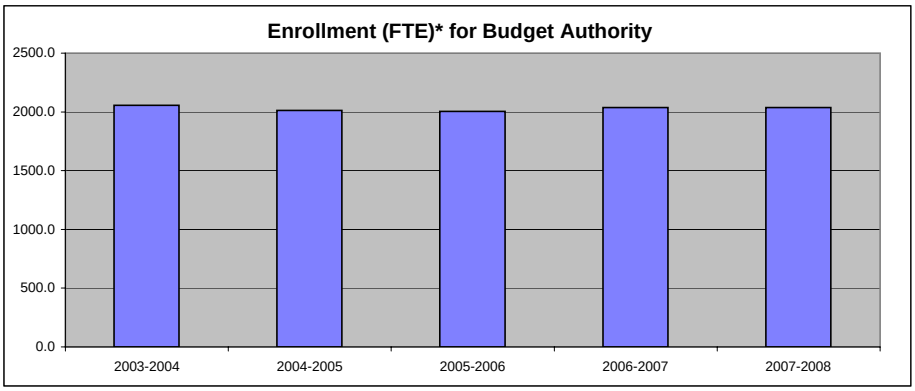
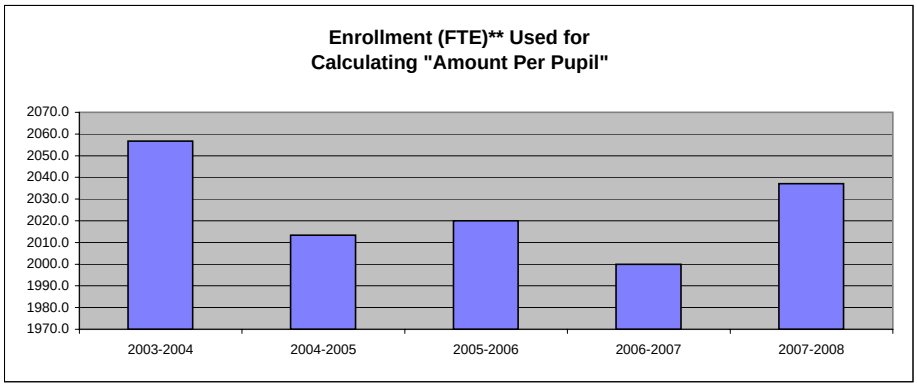
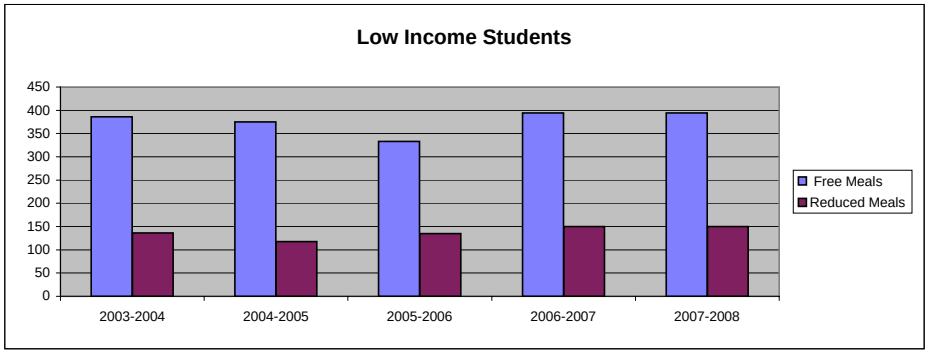
Other Information

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Budget	% inc/ dec
Enrollment (FTE)*	2,056.7	2,013.4	-2%	2,003.3	-1%	2,037.1	2%	2,037.1	0%
Enrollment (FTE)**	2,056.7	2,013.4	-2%	2,020.0	0%	2,000.0	-1%	2,037.1	2%
Number of Students - Free Meals	386	375	-3%	333	-11%	394	18%	394	0%
Number of Students - Reduced Meals	136	118	-13%	135	14%	150	11%	150	0%





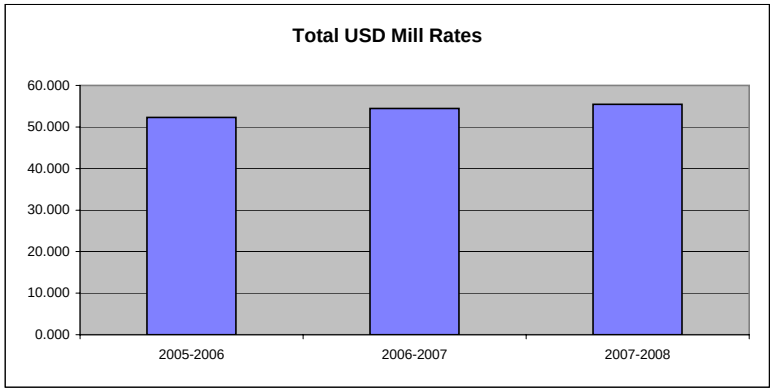


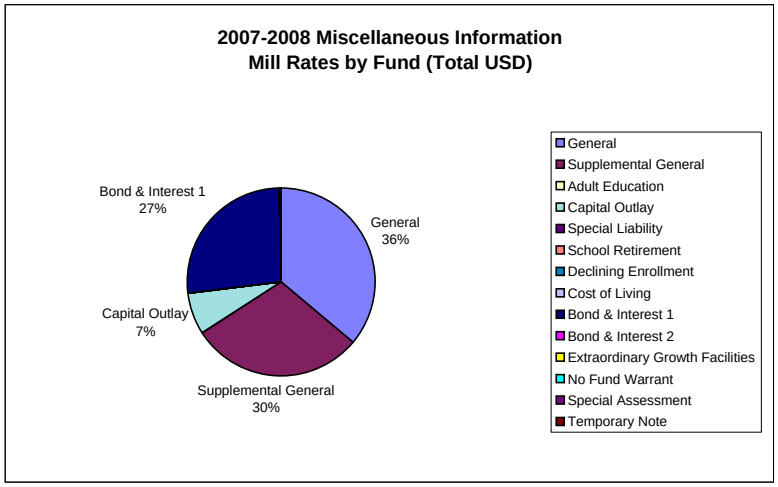
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** 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

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
General	20.000	20.000	20.000
Supplemental General	14.822	16.534	16.549
Adult Education	0.000	0.000	0.000
Capital Outlay	3.993	4.002	4.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living		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	13.260	13.840	14.843
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.185	0.073	0.079
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.260**	**54.449**	**55.471**
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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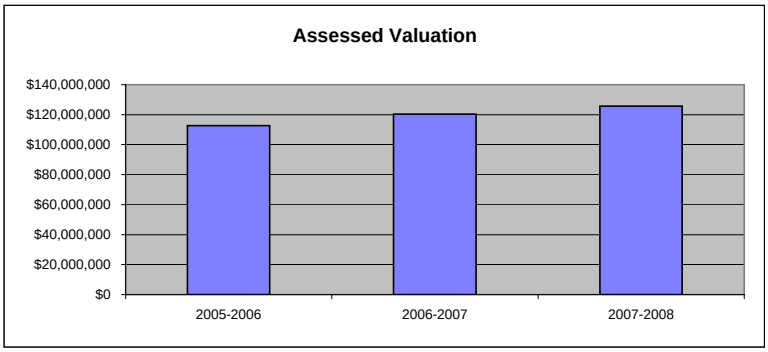
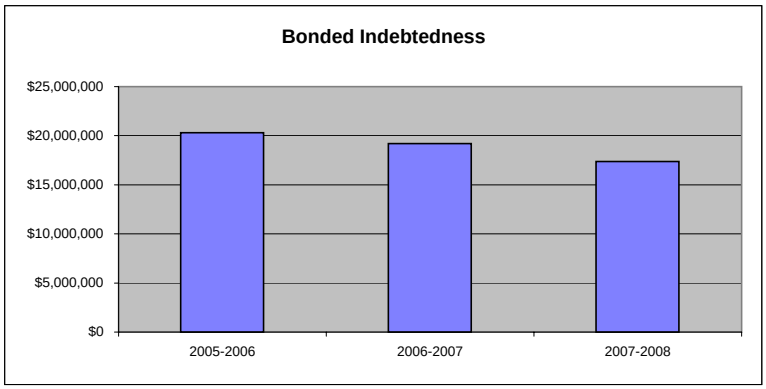
Other Information

	2005-2006 Actual	2006-2007 Actual	2007-2008 Budget
Assessed Valuation	$112,646,347	$120,438,746	$125,803,884
Bonded Indebtedness	$20,295,000	$19,190,000	$17,375,000