

Paola USD #368  
Expenditure Per Pupil Analysis  
2010-11

<u>Description</u>	<u>Expenditure</u>	<u>Expenditure Per Pupil*</u>
Capital Outlay Fund	\$ 374,849	\$ 186
Bond & Interest Fund	\$ 2,432,473	\$ 1,210
All Other Funds	\$ 30,381,364	\$ 15,113
Total Expenditures <sup>1</sup>	\$ 33,188,686	\$ 16,509
Coop Special Education <sup>2</sup>	( <u>\$12,396,700</u> )	<u>\$ (6,167)</u>
Adjusted Total Expenditures <sup>3</sup>	\$ 20,791,986	\$ 10,342
USD #368 Coop Assessment <sup>4</sup>	\$ 653,584	\$ 325
Net Expenditures:	<u>\$ 21,445,570</u>	<u>\$ 10,668</u>

Information:

1. Based on the unadjusted 2010-11 expenditure per pupil amount of \$16,509, USD #368 ranks 269th out of 291 districts which represents the 92nd percentile.

2. Similar to cash balances, "cooperative programs" such as the Special Education Coop, Adult Education Consortium, and the Parents As Teachers Consortium, as well as unique programs such as Lakemary school, inflate the expenditure per pupil data for USD #368 as all expenses for these programs are included in USD #368's expenses as the host district.

3. With the Special Education Coop expenses removed from the 2010-11 expenditures, USD 368's expenditure per pupil decreases to \$10,342. This adjustment results in USD 368's expenditure per pupil rank decreasing from 269th to 23rd or the 8th percentile.

4. The portion of the Special Education Coop expenses allocated to USD #368 based on our 2010-11 assessments is \$653,584. Including that in the expenditures, USD #368 ranks 34th out of 291 districts which represents the 12th percentile.

5. Other differences in budget funds utilized by districts, cooperative programs (special ed, adult ed, PAT), and other variations can impact per pupil expenditure data.

6. The State expenditure per pupil for districts ranges from \$9,019 to \$22,847. The state wide average expenditure per pupil is \$12,282 (\$5.586 Billion / 454,865 FTE students).

\*FTE for USD #368 for 2010-11 was 2,010.3.