

Financial Accountability Report

USD #: D0347
 USD Name: Kinsley-Offerle
 County Name: Edwards
 School Year: 2023



Full Time Equivalency (FTE) Enrollment*

	2020-21	~2021-22	~2022-23 Budgeted
FTE Enrollment (incl. KAMS)	273.5	287.5	275.0
Virtual FTE Enrollment	0.0	0.0	0.0
Total FTE Enrollment	273.5	287.5	275.0

* Includes 2/20 count.

~ Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old). Therefore, for 2020-21 and prior, enrollment excluded Preschool-Aged At-Risk (3-years old) and only included Preschool-Aged At-Risk (4-years old).

General & Supplemental General (06 & 08)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$3,926,692	\$3,982,931	\$4,122,801
Total Expenditures per Pupil	\$14,357	\$13,854	\$14,992
Local Revenue	\$661,942	\$716,228	\$734,180
State Revenue	\$3,264,750	\$3,266,703	\$3,388,621
~Federal Revenue	\$0	\$0	N/A

~ 2022 Sub for House Bill 2567 removed Federal Impact Aid from the State Foundation Aid formula. Therefore, Federal Revenue is not applicable for these funds starting 2022-23.

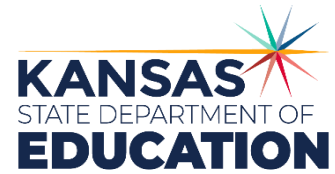
Capital Outlay (16)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$401,269	\$281,199	\$806,036
Total Expenditures per Pupil	\$1,467	\$978	\$2,931
Local Revenue	\$361,505	\$269,268	\$778,758
State Revenue	\$39,764	\$11,931	\$27,278
Federal Revenue	\$0	\$0	\$0

* Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is a result of low assessed valuation and/or the large amount of federal property and federal impact aid in some districts.

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Bond & Interest (62 & 63)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$411,446	\$489,075	\$509,375
Total Expenditures per Pupil	\$1,504	\$1,701	\$1,852
Local Revenue	\$341,500	\$464,621	\$453,564
State Revenue	\$69,946	\$24,454	\$55,811
~Federal Revenue	N/A	N/A	N/A

~ Federal Revenue is not applicable to Bond & Interest funds.

All Other Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$968,880	\$1,027,675	\$2,513,669
Total Expenditures per Pupil	\$3,543	\$3,575	\$9,141
Local Revenue	\$163,820	\$64,094	\$1,283,973
State Revenue	\$321,399	\$335,115	\$418,364
Federal Revenue	\$483,661	\$628,466	\$811,332

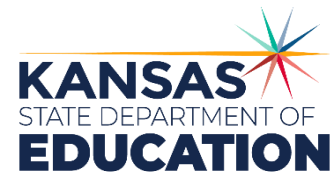
Total of All Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$5,708,287	\$5,780,880	\$7,951,881
Total Expenditures per Pupil	\$20,871	\$20,107	\$28,916
Local Revenue	\$1,528,767	\$1,514,211	\$3,250,475
State Revenue	\$3,695,859	\$3,638,203	\$3,890,074
Federal Revenue	\$483,661	\$628,466	\$811,332

* Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is a result of low assessed valuation and/or the large amount of federal property and federal impact aid in some districts.

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State Aid

	2020-21	2021-22	2022-23 Budgeted
Base State Aid	\$1,393,545	\$1,430,624	\$1,378,687
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$673,014	\$696,017	\$721,569
~School Facilities State Aid	\$0	N/A	N/A
Transportation State Aid	\$214,743	\$151,533	\$153,618
K-12 At-Risk State Aid	\$221,140	\$262,124	\$312,082
*Preschool-Aged At-Risk State Aid	\$6,854	\$14,118	\$12,115
High Density At-Risk State Aid	\$5,026	\$22,118	\$56,214
Career & Technical Education (CTE) State Aid	\$36,095	\$48,001	\$55,729
Special Education State Aid	\$333,154	\$312,991	\$405,600
Bilingual State Aid	\$42,035	\$26,824	\$33,922
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$0	\$0	\$0

* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old). Therefore, for 2020-21 and prior, State Aid was only for Preschool-Aged At-Risk (4-years old).

~ School Facilities Weighting (K.S.A. 72-6415b) was repealed as of 7-1-2015. Therefore, the last year State Aid was paid was 2020-21.

Total Expenditures of Selected Funds

	2020-21	2021-22	2022-23 Budgeted
At-Risk (K-12) - 13	\$260,615	\$271,892	\$588,766
*Preschool-Aged At-Risk - 11	\$78,751	\$74,366	\$80,000
Bilingual Education - 14	\$56,764	\$49,235	\$66,000
Career & Postsecondary Education (CTE) - 34	\$136,196	\$185,730	\$213,920
Special Education - 30	\$623,328	\$577,356	\$781,840
Virtual Education - 15	\$0	\$0	\$0
KPERS Special Retirement Contribution - 51	\$316,596	\$333,285	\$383,278

* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old). Therefore, for 2020-21 and prior, expenditures are only for Preschool-Aged At-Risk (4-years old).

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Supplemental General (08) Transfers

	2020-21	2021-22	2022-23 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$56,945	\$42,235	\$61,000
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$0	\$0	\$0
Professional Development - 26	\$10,000	\$8,271	\$10,000
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$143,391	\$165,474	\$158,000
Career & Postsecondary Education (CTE) - 34	\$84,596	\$162,805	\$163,000
Special Reserve Fund - 47	\$0	\$0	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$50,000	\$31,346	\$31,500
*Preschool-Aged At-Risk - 11	\$67,908	\$68,366	\$75,000
At-Risk (K-12) - 13	\$260,510	\$89,088	\$98,352

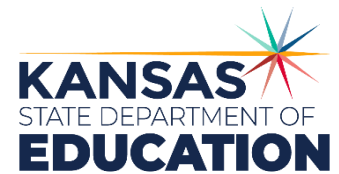
* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old).

Article 6, Section 6 Constitutional Challenge

	2020-21	2021-22	2022-23 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2022		\$0	

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General Obligation Bonded Indebtedness

	2020-21	2021-22	2022-23 Budgeted
Outstanding Principal (July 1)	\$4,535,000	\$3,990,000	\$3,615,000

Demographic Headcount¹

	2020-21	*2021-22	*2022-23
Headcount	279	293	280
Males	147	155	148
Females	132	138	132
Whites	179	198	188
Black or African-American	3	3	4
~Hispanic	87	80	82
American Indian or Alaska Natives	5	4	0
Asian/Native Hawaiian or Other Pacific Islander	0	0	0
~Multi-Racial	5	8	6
Free & Reduced-Priced Meals	138	137	161
Students with Disabilities	54	62	50
English Language Learners	39	30	29
² Migrant	9	11	N/A

1 Demographic Data is unaudited.

2 Districts are in the process of submitting Migrant data for the current year.

~ Students that identify as Hispanic and multi-racial are reported only as Hispanic based on federal reporting guidelines.

* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old). Therefore, Preschool-Aged At-Risk (3-years old) are also included in headcounts starting in 2021-22.