

Financial Accountability Report

USD #: D0347
 USD Name: Kinsley-Offerle
 County Name: Edwards
 School Year: 2022



Full Time Equivalency (FTE) Enrollment

	*2019-20	*2020-21	2021-22 Budgeted
FTE Enrollment (incl. KAMS)	312.5	273.5	287.5
Virtual FTE Enrollment	0.0	0.0	0.0
Total FTE Enrollment	312.5	273.5	287.5

* Includes 2/20 count.

General & Supplemental General (06 & 08)

	2019-20	2020-21	2021-22 Budgeted
*Total Expenditures	\$4,093,336	\$3,926,692	\$4,066,460
Total Expenditures per Pupil	\$13,099	\$14,357	\$14,144
Local Revenue	\$710,783	\$661,942	\$704,842
State Revenue	\$3,382,553	\$3,264,750	\$3,361,618
Federal Revenue	\$0	\$0	\$0

Capital Outlay (16)

	2019-20	2020-21	2021-22 Budgeted
*Total Expenditures	\$164,422	\$401,269	\$696,475
Total Expenditures per Pupil	\$526	\$1,467	\$2,423
Local Revenue	\$125,740	\$361,505	\$684,381
State Revenue	\$38,682	\$39,764	\$12,094
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)

	2019-20	2020-21	2021-22 Budgeted
*Total Expenditures	\$385,031	\$411,446	\$491,075
Total Expenditures per Pupil	\$1,232	\$1,504	\$1,708
Local Revenue	\$319,576	\$341,500	\$466,621
State Revenue	\$65,455	\$69,946	\$24,454
Federal Revenue	\$0	\$0	\$0

All Other Funds

	2019-20	2020-21	2021-22 Budgeted
*Total Expenditures	\$836,912	\$968,880	\$2,445,392
Total Expenditures per Pupil	\$2,678	\$3,543	\$8,506
Local Revenue	\$195,673	\$163,820	\$964,989
State Revenue	\$347,144	\$321,399	\$404,031
Federal Revenue	\$294,095	\$483,661	\$1,076,372

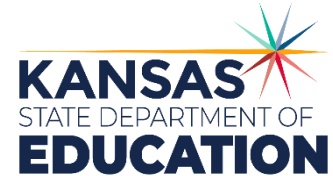
Total of All Funds

	2019-20	2020-21	2021-22 Budgeted
*Total Expenditures	\$5,479,701	\$5,708,287	\$7,699,402
Total Expenditures per Pupil	\$17,535	\$20,871	\$26,781
Local Revenue	\$1,351,772	\$1,528,767	\$2,820,833
State Revenue	\$3,833,834	\$3,695,859	\$3,802,197
Federal Revenue	\$294,095	\$483,661	\$1,076,372

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State Aid

	2019-20	2020-21	2021-22 Budgeted
Base State Aid	\$1,392,904	\$1,393,545	\$1,430,624
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$678,264	\$673,014	\$696,017
School Facilities State Aid	\$0	\$0	\$0
Transportation State Aid	\$215,146	\$214,743	\$151,533
K-12 At-Risk State Aid	\$266,160	\$221,140	\$266,360
Preschool-Aged At-Risk (4 Year Olds) State Aid	\$33,270	\$6,854	\$14,118
High Density At-Risk State Aid	\$15,970	\$5,026	\$22,118
Career & Technical Education (CTE) State Aid	\$48,796	\$36,095	\$43,295
Special Education State Aid	\$320,671	\$333,154	\$390,600
Bilingual State Aid	\$57,668	\$42,035	\$35,766
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$0	\$0	\$0

Total Expenditures of Selected Funds

	2019-20	2020-21	2021-22 Budgeted
At-Risk (K-12) - 13	\$282,993	\$260,615	\$430,172
Preschool-Aged At-Risk (4 Year Olds) - 11	\$60,034	\$78,751	\$98,000
Bilingual Education - 14	\$58,351	\$56,764	\$82,000
Career & Postsecondary Education (CTE) - 34	\$159,068	\$136,196	\$197,934
Special Education - 30	\$571,383	\$623,328	\$854,622
Virtual Education - 15	\$0	\$0	\$0
KPERS Special Retirement Contribution - 51	\$338,412	\$316,596	\$400,494

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Supplemental General (08) Transfers

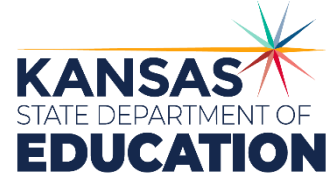
	2019-20	2020-21	2021-22 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$58,170	\$56,945	\$70,000
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$35,000	\$0	\$0
Professional Development - 26	\$18,000	\$10,000	\$10,000
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$255,000	\$143,391	\$250,000
Career & Postsecondary Education (CTE) - 34	\$159,068	\$84,596	\$150,000
Special Reserve Fund - 47	\$0	\$0	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$0	\$50,000	\$50,000
Preschool-Aged At-Risk (4 Year Olds) - 11	\$0	\$67,908	\$87,000
At-Risk (K-12) - 13	\$221,146	\$260,510	\$100,000

Article 6, Section 6 Constitutional Challenge

	2019-20	2020-21	2021-22 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2021		\$0	

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General Obligation Bonded Indebtedness

	2019-20	2020-21	2021-22 Budgeted
Outstanding Principal (July 1)	\$4,810,000	\$4,535,000	\$3,990,000

Demographic Headcount¹

	2019-20	2020-21	*2021-22 Budgeted
Headcount	323	279	293
Males	165	147	155
Females	158	132	138
Whites	215	179	198
Black or African-American	2	3	3
~Hispanic	93	87	80
American Indian or Alaska Natives	3	5	4
Asian/Native Hawaiian or Other Pacific Islander	0	0	0
~Multi-Racial	10	5	8
Free & Reduced-Priced Meals	168	138	137
Students with Disabilities	69	54	62
English Language Learners	44	39	30
² Migrant	5	9	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.

* Starting in 2021-2022, Preschool-Aged At-Risk (3-years old) were funded in addition to Preschool-Aged At-Risk (4-years old), therefore, Preschool-Aged At-Risk (3-years old) are also included in headcounts starting in 2021-2022.