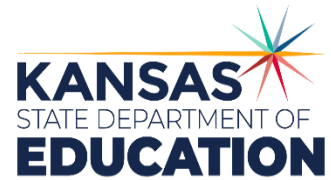


Financial Accountability Report

USD #: D0347
 USD Name: Kinsley-Offerle
 County Name: Edwards
 School Year: 2024



Full Time Equivalency (FTE) Enrollment*

	2021-22	2022-23	2023-24 Budgeted
FTE Enrollment (incl. KAMS)	287.5	275.5	277.5
Virtual FTE Enrollment	0.0	0.0	0.0
Total FTE Enrollment	287.5	275.5	277.5

* Includes 2/20 count.

General & Supplemental General (06 & 08)

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$3,982,931	\$4,063,209	\$4,427,859
Total Expenditures per Pupil	\$13,854	\$14,748	\$15,956
Local Revenue	\$716,228	\$735,138	\$809,500
State Revenue	\$3,266,703	\$3,328,071	\$3,618,359
~Federal Revenue	\$0	N/A	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)

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$281,199	\$504,681	\$744,890
Total Expenditures per Pupil	\$978	\$1,832	\$2,684
Local Revenue	\$269,268	\$477,713	\$709,541
State Revenue	\$11,931	\$26,968	\$35,349
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)

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$489,075	\$507,375	\$507,075
Total Expenditures per Pupil	\$1,701	\$1,842	\$1,827
Local Revenue	\$464,621	\$451,564	\$436,364
State Revenue	\$24,454	\$55,811	\$70,711
~Federal Revenue	N/A	N/A	N/A

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

All Other Funds

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$1,027,675	\$1,309,030	\$2,165,203
Total Expenditures per Pupil	\$3,575	\$4,751	\$7,803
Local Revenue	\$64,094	\$446,792	\$1,108,850
State Revenue	\$335,115	\$360,900	\$422,370
Federal Revenue	\$628,466	\$501,338	\$633,983

Total of All Funds

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$5,780,880	\$6,384,295	\$7,845,027
Total Expenditures per Pupil	\$20,107	\$23,173	\$28,270
Local Revenue	\$1,514,211	\$2,111,207	\$3,064,255
State Revenue	\$3,638,203	\$3,771,750	\$4,146,789
Federal Revenue	\$628,466	\$501,338	\$633,983

* 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

	2021-22	2022-23	2023-24 Budgeted
Base State Aid	\$1,430,624	\$1,378,687	\$1,442,448
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$696,017	\$720,600	\$755,059
School Facilities State Aid	N/A	N/A	N/A
Transportation State Aid	\$151,533	\$148,772	\$163,834
K-12 At-Risk State Aid	\$262,124	\$302,390	\$317,491
PK At-Risk State Aid	\$14,118	\$14,538	\$27,984
High Density At-Risk State Aid	\$22,118	\$47,975	\$47,318
Career & Technical Education (CTE) State Aid	\$48,001	\$36,830	\$33,581
Special Education State Aid	\$312,991	\$355,656	\$442,600
Bilingual State Aid	\$26,824	\$27,138	\$23,914
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

	2021-22	2022-23	2023-24 Budgeted
At-Risk (K-12) - 13	\$271,892	\$588,766	\$673,820
Preschool-Aged At-Risk - 11	\$74,366	\$77,365	\$152,980
Bilingual Education - 14	\$49,235	\$66,000	\$133,175
Career & Postsecondary Education (CTE) - 34	\$185,730	\$213,920	\$286,825
Special Education - 30	\$577,356	\$634,258	\$874,406
Virtual Education - 15	\$0	\$0	\$0
KPERS Special Retirement Contribution - 51	\$333,285	\$347,566	\$399,701

Financial Accountability Report

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Supplemental General (08) Transfers

	2021-22	2022-23	2023-24 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$42,235	\$66,000	\$68,175
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	\$8,271	\$21,760	\$18,021
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$165,474	\$33,516	\$155,067
Career & Postsecondary Education (CTE) - 34	\$162,805	\$206,845	\$106,000
Special Reserve Fund - 47	\$0	\$0	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$31,346	\$26,016	\$0
Preschool-Aged At-Risk - 11	\$68,366	\$77,862	\$117,483
At-Risk (K-12) - 13	\$89,088	\$102,576	\$130,874

Article 6, Section 6 Constitutional Challenge

	2021-22	2022-23	2023-24 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2023		\$0	

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General Obligation Bonded Indebtedness

	2021-22	2022-23	2023-24 Budgeted
Outstanding Principal (July 1)	\$3,990,000	\$3,615,000	\$3,210,000

Demographic Headcount¹

	2021-22	2022-23	2023-24 Budgeted
Headcount	293	280	285
Males	155	148	148
Females	138	132	137
Whites	198	188	201
Black or African-American	3	4	3
~Hispanic	80	82	73
American Indian or Alaska Natives	4	0	1
Asian/Native Hawaiian or Other Pacific Islander	0	0	0
~Multi-Racial	8	6	7
Free & Reduced-Priced Meals	137	161	153
Students with Disabilities	62	50	59
English Language Learners	30	29	22
² Migrant	11	7	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.