

Financial Accountability Report

USD #: D0999
 USD Name: All Districts
 County Name: All Counties
 School Year: 2023



Full Time Equivalency (FTE) Enrollment*

	2020-21	~2021-22	~2022-23 Budgeted
FTE Enrollment (incl. KAMS)	450,358.9	452,926.3	457,327.8
Virtual FTE Enrollment	12,224.3	10,768.1	10,097.5
Total FTE Enrollment	462,583.2	463,694.4	467,425.3

* 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	\$4,806,722,104	\$4,885,915,936	\$5,091,987,863
Total Expenditures per Pupil	\$10,391	\$10,537	\$10,894
Local Revenue	\$662,757,643	\$691,222,814	\$693,668,392
State Revenue	\$4,126,709,874	\$4,179,291,389	\$4,398,319,471
~Federal Revenue	\$17,254,587	\$15,401,733	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	\$520,194,260	\$524,044,623	\$984,990,878
Total Expenditures per Pupil	\$1,125	\$1,130	\$2,107
Local Revenue	\$428,945,125	\$430,885,213	\$865,275,432
State Revenue	\$72,776,380	\$78,008,188	\$88,119,399
Federal Revenue	\$18,545,513	\$15,151,222	\$31,649,795

* 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	\$634,433,519	\$642,428,855	\$656,287,420
Total Expenditures per Pupil	\$1,372	\$1,386	\$1,404
Local Revenue	\$440,961,194	\$441,764,657	\$459,170,329
State Revenue	\$193,481,048	\$200,664,198	\$197,117,091
~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	\$1,377,966,678	\$1,826,849,080	\$2,582,077,860
Total Expenditures per Pupil	\$2,979	\$3,940	\$5,524
Local Revenue	\$226,627,195	\$363,080,258	\$664,237,344
State Revenue	\$510,296,758	\$549,821,677	\$613,631,171
Federal Revenue	\$681,669,824	\$949,452,753	\$1,360,578,580

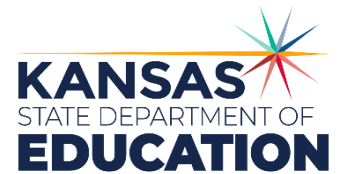
Total of All Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$7,339,316,561	\$7,879,238,494	\$9,315,344,021
Total Expenditures per Pupil	\$15,866	\$16,992	\$19,929
Local Revenue	\$1,721,601,477	\$1,893,250,928	\$2,625,928,514
State Revenue	\$4,903,264,060	\$5,007,785,452	\$5,297,187,132
Federal Revenue	\$717,469,924	\$980,005,708	\$1,392,228,375

* 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	\$2,143,354,495	\$2,191,696,203	\$2,192,820,817
High Enrollment State Aid	\$56,883,138	\$58,424,051	\$57,851,063
Low Enrollment State Aid	\$192,592,046	\$198,234,612	\$204,856,889
~School Facilities State Aid	\$971,827	N/A	N/A
Transportation State Aid	\$105,899,392	\$102,820,454	\$110,441,309
K-12 At-Risk State Aid	\$372,097,999	\$360,142,175	\$464,709,589
*Preschool-Aged At-Risk State Aid	\$15,804,237	\$22,379,384	\$29,834,885
High Density At-Risk State Aid	\$51,038,024	\$46,181,389	\$71,231,839
Career & Technical Education (CTE) State Aid	\$41,724,120	\$46,200,687	\$51,306,058
Special Education State Aid	\$493,638,250	\$500,348,016	\$556,330,676
Bilingual State Aid	\$41,659,692	\$40,845,726	\$43,602,850
Ancillary State Aid	\$27,522,068	\$25,724,958	\$21,064,681
Cost of Living State Aid	\$30,879,692	\$33,204,251	\$33,233,867
Virtual State Aid	\$55,859,638	\$48,194,546	\$52,030,039

* 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	\$488,307,567	\$563,863,211	\$695,740,580
*Preschool-Aged At-Risk - 11	\$30,829,664	\$31,668,904	\$46,540,593
Bilingual Education - 14	\$65,308,103	\$61,480,866	\$78,766,882
Career & Postsecondary Education (CTE) - 34	\$115,840,726	\$120,531,802	\$147,018,454
Special Education - 30	\$929,409,303	\$961,093,347	\$1,099,442,748
Virtual Education - 15	\$47,955,255	\$45,069,798	\$63,832,130
KPERS Special Retirement Contribution - 51	\$485,620,476	\$519,652,686	\$577,274,521

* 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	\$15,000	\$43,204	\$13,500
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$34,881,010	\$28,703,029	\$27,296,710
Virtual Education - 15	\$2,870,302	\$3,514,132	\$3,637,524
Driver Training - 18	\$272,413	\$282,569	\$378,929
Extraordinary School Program - 22	\$24,541	\$88,433	\$27,500
Food Service - 24	\$3,294,389	\$2,148,468	\$3,358,420
Professional Development - 26	\$2,590,364	\$3,295,785	\$3,211,763
Parent Education Program - 28	\$2,059,960	\$2,257,319	\$2,459,216
Summer School - 29	\$31,588	\$205,763	\$194,989
Special Education - 30	\$196,801,119	\$226,345,130	\$219,615,596
Career & Postsecondary Education (CTE) - 34	\$53,785,103	\$53,260,848	\$54,219,843
Special Reserve Fund - 47	\$1,764,634	\$1,768,360	\$1,316,500
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$8,446,320	\$7,978,382	\$3,740,466
*Preschool-Aged At-Risk - 11	\$7,430,646	\$7,386,389	\$8,256,710
At-Risk (K-12) - 13	\$212,280,229	\$148,959,991	\$154,834,536

* 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	\$261,419	\$201,178	\$246,232
Aggregate Expenditures from 7/1/2010 to 6/30/2022		\$6,933,717	

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General Obligation Bonded Indebtedness

	2020-21	2021-22	2022-23 Budgeted
Outstanding Principal (July 1)	\$6,705,046,491	\$6,706,596,392	\$7,019,531,256

Demographic Headcount¹

	2020-21	*2021-22	*2022-23
Headcount	476,435	479,743	484,068
Males	244,596	246,250	248,454
Females	231,839	233,493	235,614
Whites	299,510	299,954	298,134
Black or African-American	32,619	32,382	32,882
~Hispanic	98,836	100,880	104,785
American Indian or Alaska Natives	3,641	3,483	3,541
Asian/Native Hawaiian or Other Pacific Islander	14,623	14,456	14,955
~Multi-Racial	27,206	28,578	29,768
Free & Reduced-Priced Meals	219,107	207,453	233,934
Students with Disabilities	73,580	76,306	79,323
English Language Learners	44,404	43,511	44,139
² Migrant	3,677	3,827	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.