

# Financial Accountability Report

USD #: D0422

USD Name: Kiowa County

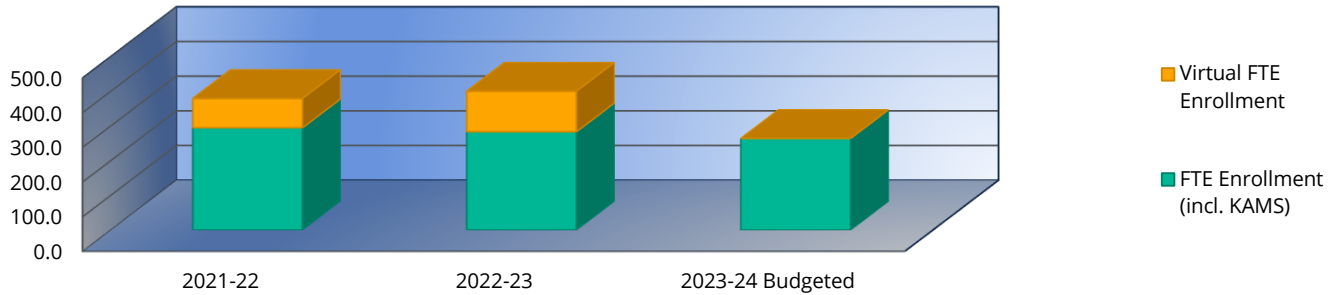
County Name: Kiowa

School Year: 2024



## Full Time Equivalency (FTE) Enrollment\*

	2021-22	2022-23	2023-24 Budgeted
FTE Enrollment (incl. KAMS)	295.0	283.5	264.0
Virtual FTE Enrollment	84.3	116.8	0.0
<b>Total FTE Enrollment</b>	<b>379.3</b>	<b>400.3</b>	<b>264.0</b>

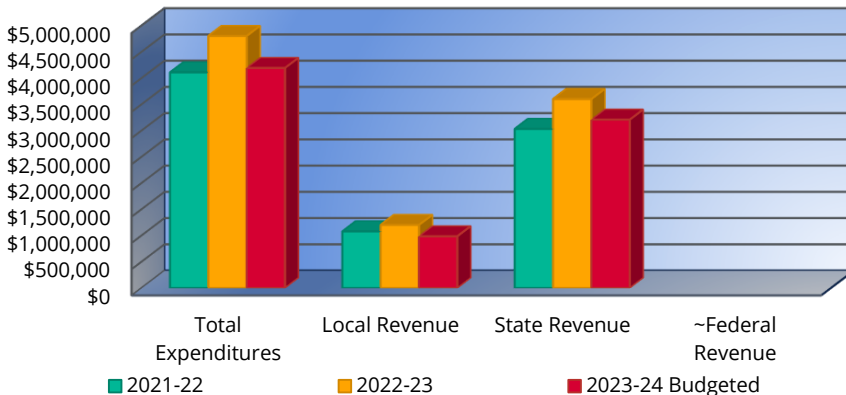


\* Includes 2/20 count.

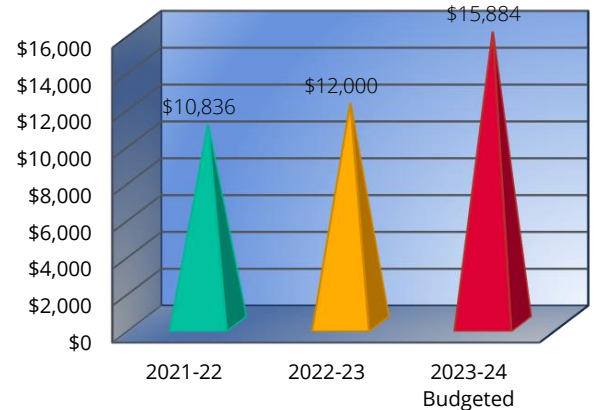
## General & Supplemental General (06 & 08)

	2021-22	2022-23	2023-24 Budgeted
<b>*Total Expenditures</b>	<b>\$4,110,259</b>	<b>\$4,803,455</b>	<b>\$4,193,493</b>
<b>Total Expenditures per Pupil</b>	<b>\$10,836</b>	<b>\$12,000</b>	<b>\$15,884</b>
Local Revenue	\$1,078,388	\$1,202,035	\$985,000
State Revenue	\$3,031,871	\$3,601,420	\$3,208,493
~Federal Revenue	\$0	N/A	N/A

Total Expenditures



Total Expenditures per Pupil



\* 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.

~ 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.

Note: The scale for each chart will vary based on individual district's data.

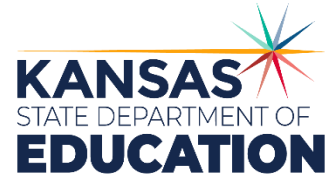
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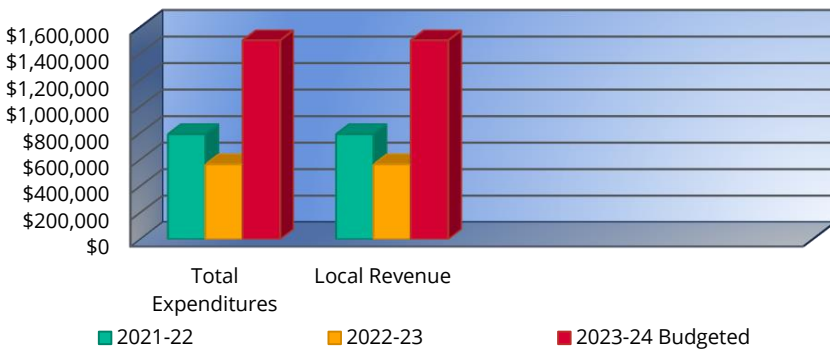
School Year: 2024



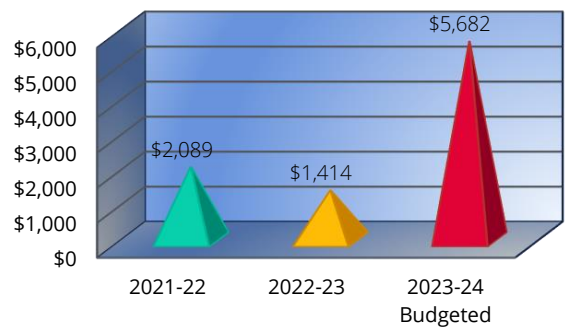
## Capital Outlay (16)

	2021-22	2022-23	2023-24 Budgeted
<b>*Total Expenditures</b>	<b>\$792,264</b>	<b>\$565,941</b>	<b>\$1,500,000</b>
<b>Total Expenditures per Pupil</b>	<b>\$2,089</b>	<b>\$1,414</b>	<b>\$5,682</b>
Local Revenue	\$792,264	\$565,941	\$1,500,000
State Revenue	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0

Total Expenditures



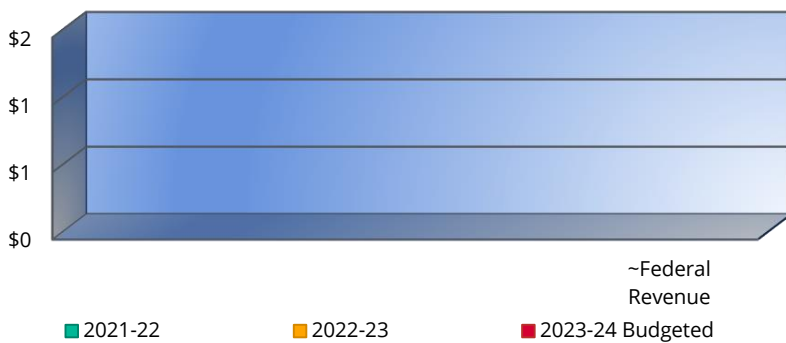
Total Expenditures per Pupil



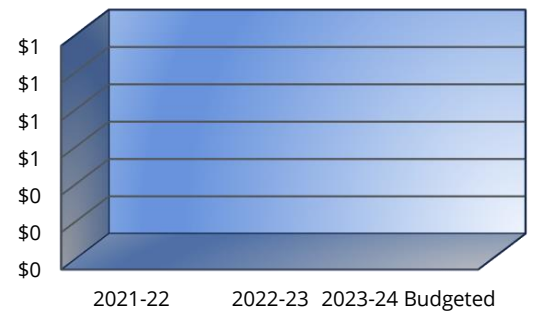
## Bond & Interest (62 & 63)

	2021-22	2022-23	2023-24 Budgeted
<b>*Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures per Pupil</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Local Revenue	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0
~Federal Revenue	N/A	N/A	N/A

Total Expenditures



Total Expenditures per Pupil



\* 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.

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

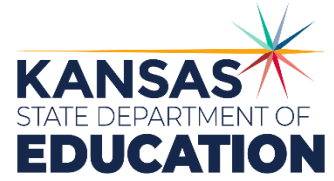
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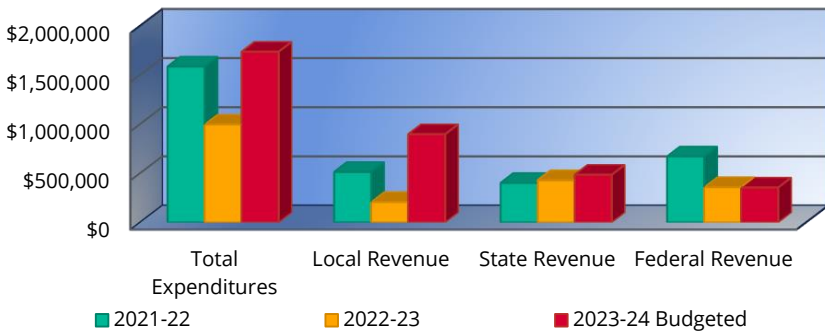
School Year: 2024



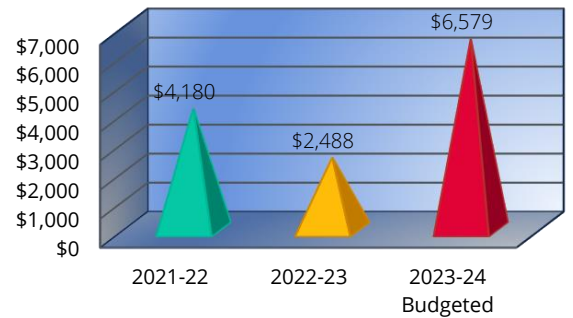
## All Other Funds

	2021-22	2022-23	2023-24 Budgeted
<b>*Total Expenditures</b>	<b>\$1,585,615</b>	<b>\$996,104</b>	<b>\$1,736,840</b>
<b>Total Expenditures per Pupil</b>	<b>\$4,180</b>	<b>\$2,488</b>	<b>\$6,579</b>
Local Revenue	\$512,840	\$207,992	\$897,169
State Revenue	\$401,810	\$429,270	\$484,599
Federal Revenue	\$670,965	\$358,842	\$355,072

Total Expenditures



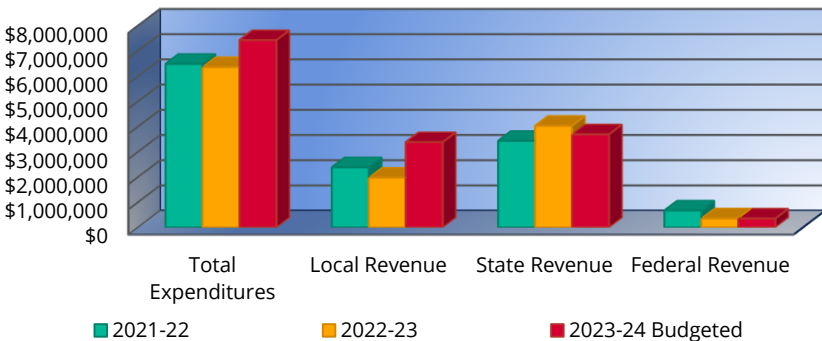
Total Expenditures per Pupil



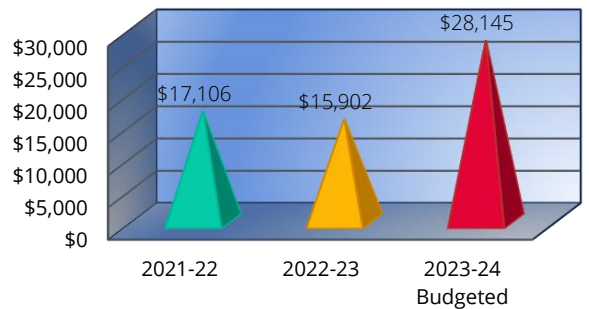
## Total of All Funds

	2021-22	2022-23	2023-24 Budgeted
<b>*Total Expenditures</b>	<b>\$6,488,138</b>	<b>\$6,365,500</b>	<b>\$7,430,333</b>
<b>Total Expenditures per Pupil</b>	<b>\$17,106</b>	<b>\$15,902</b>	<b>\$28,145</b>
Local Revenue	\$2,383,492	\$1,975,968	\$3,382,169
State Revenue	\$3,433,681	\$4,030,690	\$3,693,092
Federal Revenue	\$670,965	\$358,842	\$355,072

Total Expenditures



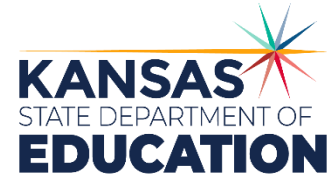
Total Expenditures per Pupil



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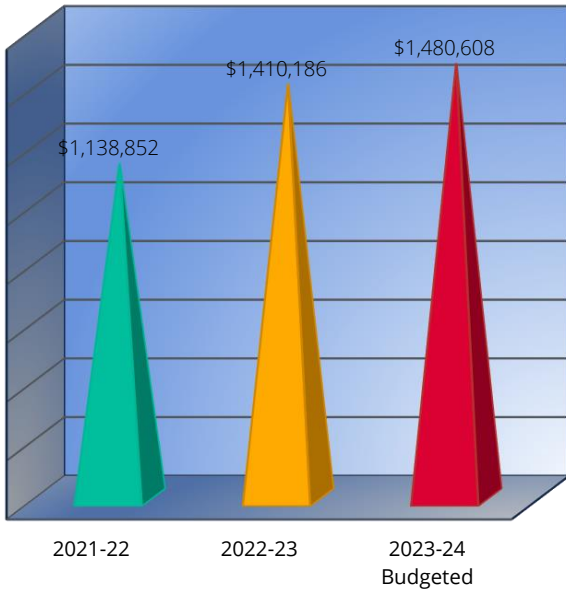
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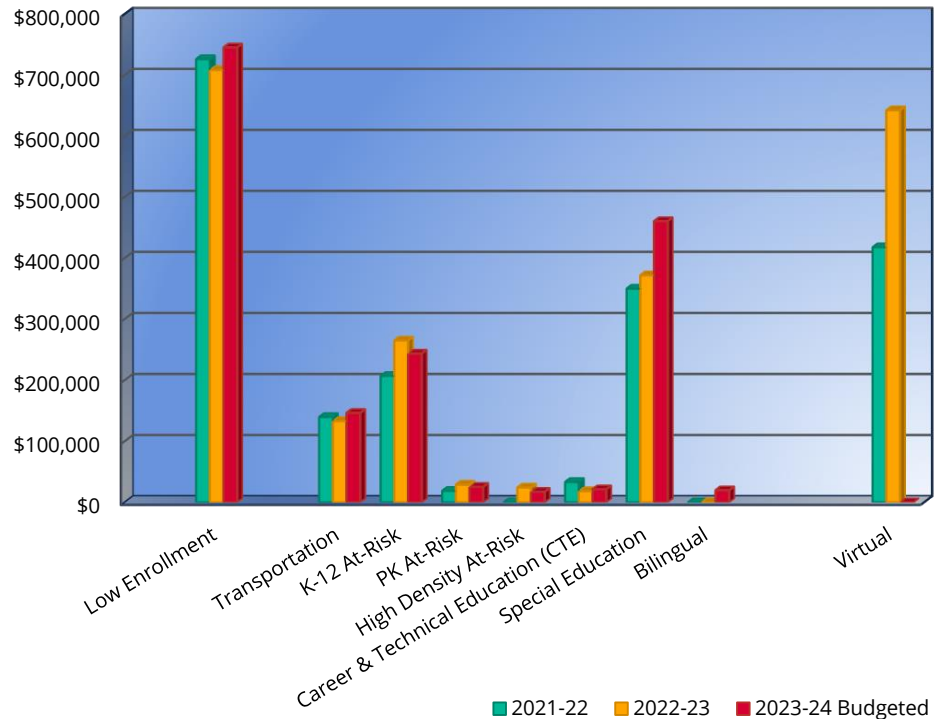
## State Aid

	2021-22	2022-23	2023-24 Budgeted
Base State Aid	\$1,138,852	\$1,410,186	\$1,480,608
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$726,136	\$708,485	\$745,392
School Facilities State Aid	N/A	N/A	N/A
Transportation State Aid	\$139,768	\$133,265	\$146,534
K-12 At-Risk State Aid	\$207,064	\$265,076	\$243,715
PK At-Risk State Aid	\$18,824	\$29,076	\$25,440
High Density At-Risk State Aid	\$0	\$24,230	\$17,299
Career & Technical Education (CTE) State Aid	\$33,413	\$18,415	\$21,370
Special Education State Aid	\$349,906	\$371,829	\$460,600
Bilingual State Aid	\$0	\$0	\$19,843
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$417,688	\$642,418	\$0

BASE State Aid



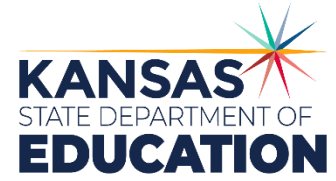
All Other State Aid



Note: The scale for each chart will vary based on individual district's data.

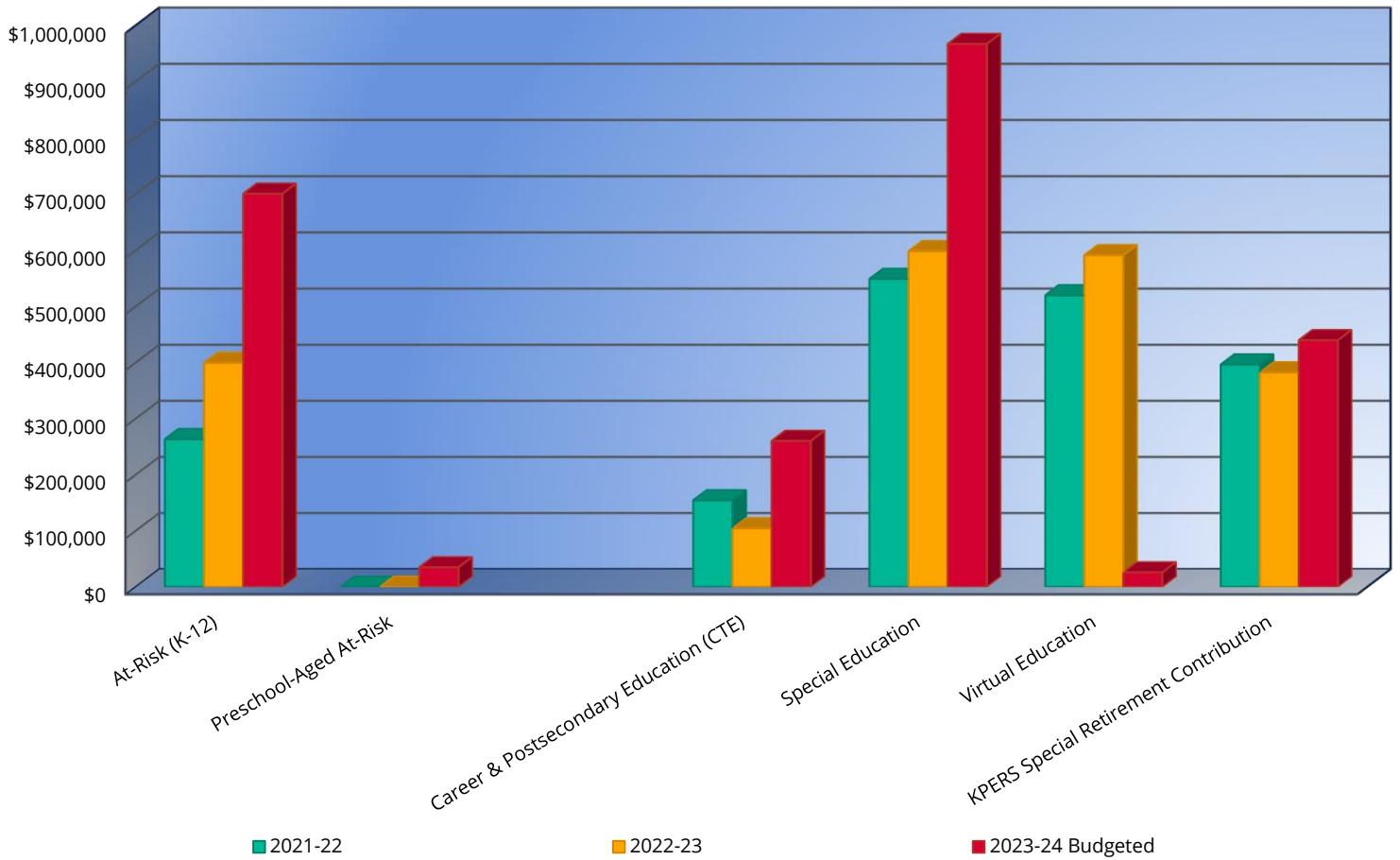
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## Total Expenditures of Selected Funds

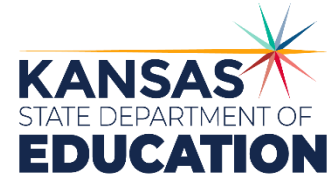
	2021-22	2022-23	2023-24 Budgeted
At-Risk (K-12) - 13	\$263,263	\$399,439	\$700,444
Preschool-Aged At-Risk - 11	\$0	\$0	\$35,000
Bilingual Education - 14	\$0	\$0	\$0
Career & Postsecondary Education (CTE) - 34	\$154,305	\$104,443	\$260,124
Special Education - 30	\$548,775	\$598,300	\$966,855
Virtual Education - 15	\$519,787	\$591,162	\$25,897
KPERS Special Retirement Contribution - 51	\$396,410	\$382,358	\$439,712



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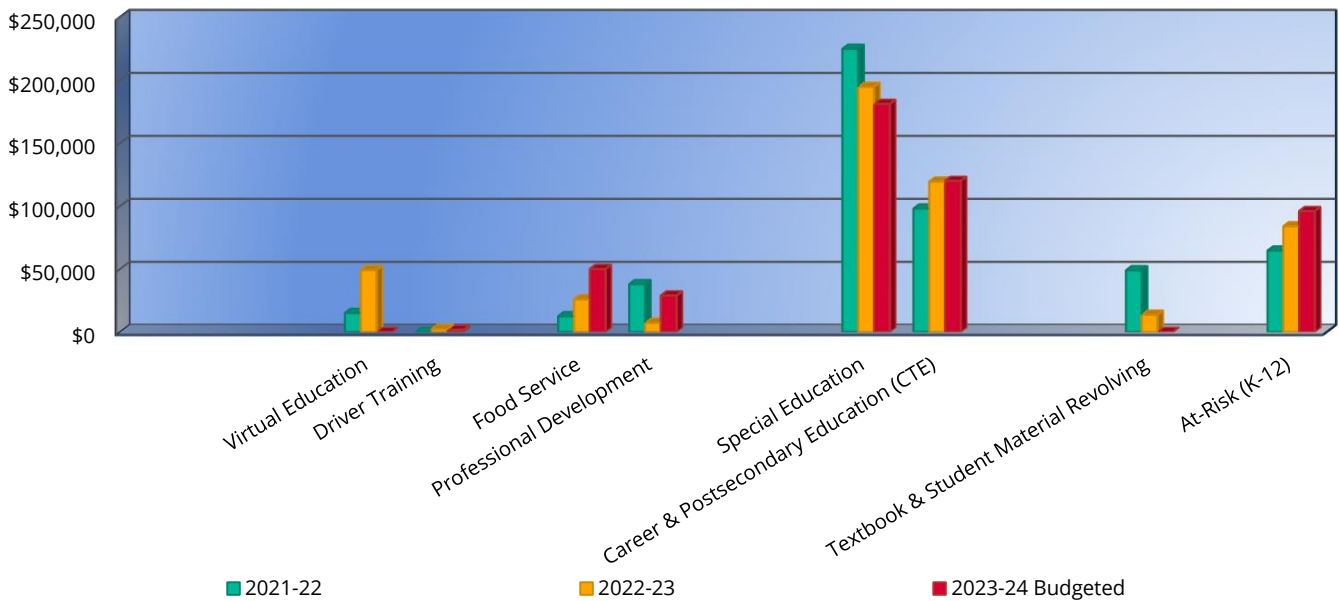
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## Supplemental General (08) Transfers

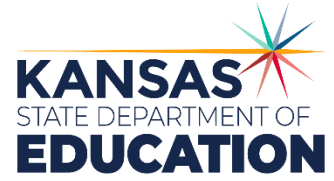
	2021-22	2022-23	2023-24 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$0	\$0	\$0
Virtual Education - 15	\$15,098	\$49,155	\$0
Driver Training - 18	\$0	\$2,394	\$1,700
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$12,534	\$25,905	\$50,000
Professional Development - 26	\$38,000	\$7,318	\$29,000
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$224,830	\$194,618	\$181,118
Career & Postsecondary Education (CTE) - 34	\$98,000	\$119,443	\$120,000
Special Reserve Fund - 47	\$0	\$0	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$49,000	\$13,750	\$0
Preschool-Aged At-Risk - 11	\$0	\$0	\$0
At-Risk (K-12) - 13	\$64,664	\$83,955	\$96,000



Note: The scale for each chart will vary based on individual district's data.

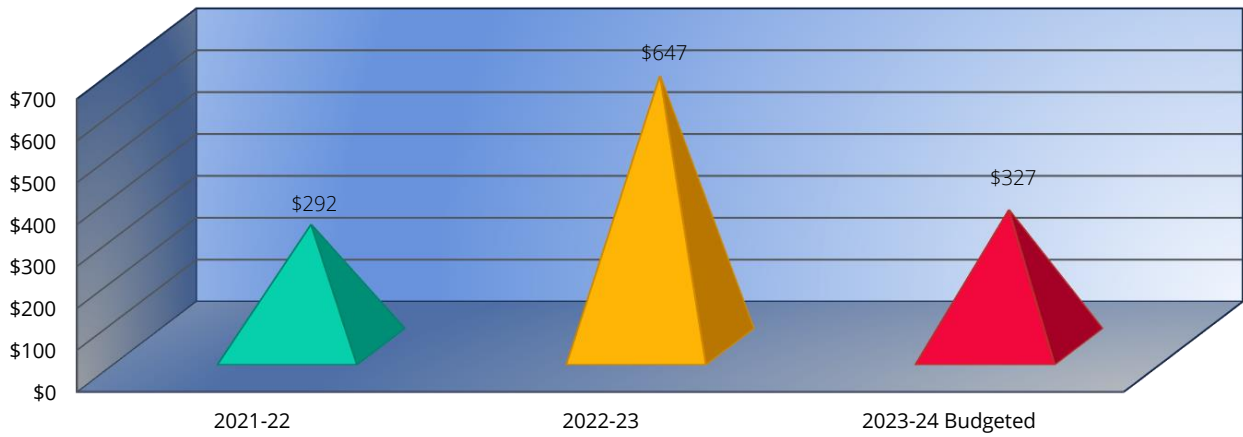
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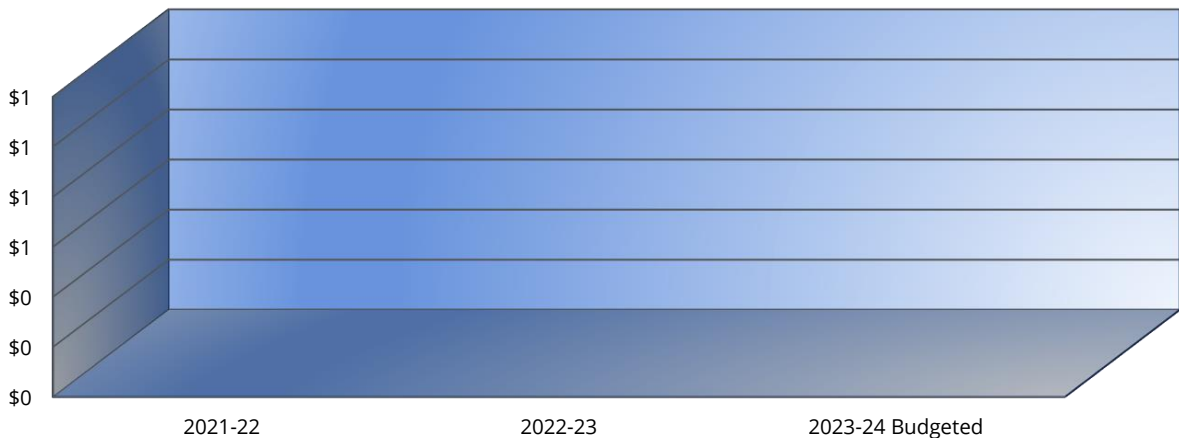
## Article 6, Section 6 Constitutional Challenge

	2021-22	2022-23	2023-24 Budgeted
Total Expenditures	\$292	\$647	\$327
Aggregate Expenditures from 7/1/2010 to 6/30/2023		\$11,820	



## General Obligation Bonded Indebtedness

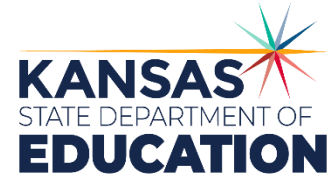
	2021-22	2022-23	2023-24 Budgeted
Outstanding Principal (July 1)	\$0	\$0	\$0



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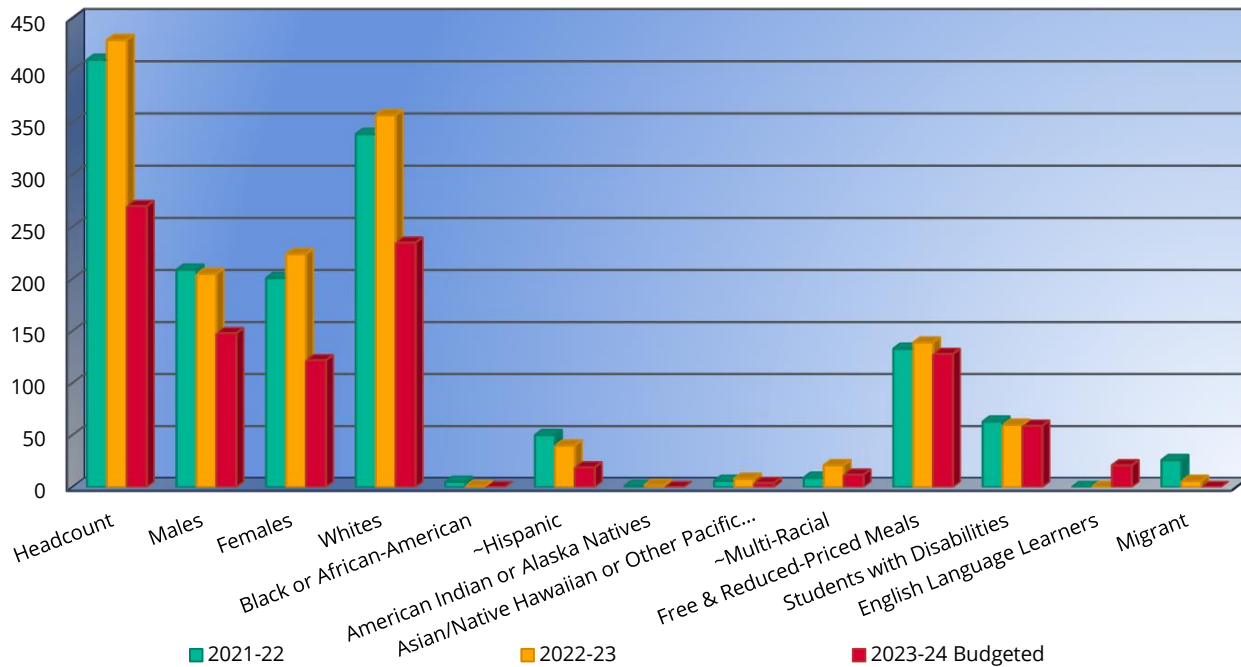
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## Demographic Headcount<sup>1</sup>

	2021-22	2022-23	2023-24 Budgeted
Headcount	410	429	270
Males	209	205	148
Females	201	224	122
Whites	339	357	235
Black or African-American	5	1	0
~Hispanic	50	40	19
American Indian or Alaska Natives	1	2	0
Asian/Native Hawaiian or Other Pacific Islander	6	8	4
~Multi-Racial	9	21	12
Free & Reduced-Priced Meals	133	139	128
Students with Disabilities	63	60	59
English Language Learners	0	0	21
<sup>2</sup> Migrant	26	6	N/A



<sup>1</sup> Demographic Data is unaudited.

<sup>2</sup> Districts are in the process of submitting Migrant data for the budgeted year.

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