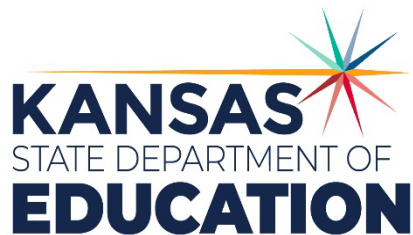


# Financial Accountability Report

2023-2024



*Kansas leads the world in the success of each student.*

**MISSION**

To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

**VISION**

Kansas leads the world in the success of each student.

**MOTTO**

Kansans Can

**SUCCESS DEFINED**

A successful Kansas high school graduate has the

- Academic preparation,
- Cognitive preparation,
- Technical skills,
- Employability skills and
- Civic engagement

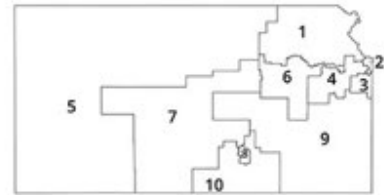
to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

**OUTCOMES**

- Social-emotional growth
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



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*Kansas leads the world in the success of each student.*

Dec. 11, 2023

# Revision History

Date	Reason for Change	Edited By

# Related Documents

Document Title	Document Location	Comments
<a href="#">Enrollment Handbook</a>	<a href="#">Fiscal Auditing</a> page under “Audit Guides”	
<a href="#">Catastrophic Aid</a>	<a href="#">Special Education and Title Services</a> → <a href="#">Special Education</a> → <a href="#">Special Education Fiscal Resources</a> → <a href="#">State Categorical Aid including Catastrophic Aid</a>	

# Financial Accountability Report

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# Financial Accountability Report

## Introduction

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As required by [K.S.A. 72-5171](#) and House Substitute for Senate Bill No. 16 (New Section 5 & Section 6), this publication is prepared by the Kansas State Department of Education School Finance team to provide the funding breakdown for all unified school districts in Kansas.

# Glossary

Term	Meaning
Total Expenditures	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.
Per Pupil Total Expenditures	PP (per pupil) Total Expenditures is the total expenditures divided by the total FTE (full time equivalency) enrollment, and rounded to the nearest whole number.
Local Revenue	Local Revenue is computed by taking the total expenditures and subtracting state and federal revenue. This is the amount of revenue generated from local sources for the specific funds on this report.
State Revenue	State Revenue is the amount of revenue generated from state sources for the specific funds on this report.
Federal Revenue	Federal Revenue is the amount of revenue generated from federal sources for the specific funds on this report.
KAMS	<p>Kansas Academy of Math &amp; Science at Fort Hays State University</p> <p>Per <u>K.S.A. 72-5132(a)</u>, the enrollment of a school district adjusted by adding the weightings, if any, to the enrollment of a school district.</p> <p>The higher of the first or second preceding years' FTE enrollment is used for funding the current fiscal year.</p>
Adjusted FTE Enrollment	<p>Districts that qualify for the Three-Year Average are allowed to use the higher of:</p> <ul style="list-style-type: none"> <li>• first preceding year's FTE</li> <li>• second preceding year's FTE</li> <li>• average of the prior three years' FTE</li> </ul> <p><i>Excludes: KAMS, Preschool-Aged At-Risk and Virtual</i></p> <p>To qualify for the <b>Three-Year Average</b> a district must meet the following criteria:</p> <ul style="list-style-type: none"> <li>• received Federal Impact Aid the prior year</li> <li>• had military dependent students the prior year</li> <li>• declined in enrollment between the prior two school years</li> </ul>
Total Adjusted FTE Enrollment	Adjusted FTE Enrollment + Current Year Preschool-Aged At-Risk FTE
BASE	Base Aid for Student Excellence

# Report Notes

## Charts

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

## Block Grant Years

Per [K.S.A. 72-6465](#) USDs operated under the Block Grant in 2015-2016 and 2016-2017 school years, which was funded the same as the 2014-2015 school year. The following were not applicable during the Block Grant:

- Weightings for calculating State Aid
  - School Facilities Weighting was still used during the Block Grant.
- February 20 enrollment counts

---

Notes: 2/20 counts for the Block Grant years were retroactively collected and audited in the 2017-2018 school year.

**2017-2018 Report:** Since 2/20 counts were not applicable for the Block Grant years, the only school year on this report that includes 2/20 counts is 2017-2018.

**2018-2019 Report:** 2/20 counts are included in the FTE for all years on this report, including the 2016-2017 Block Grant year.

---



## BASE History

Base Aid for Student Excellence is the amount appropriated by the legislature for the specific fiscal year as follows:

School Year	General	Supp General
2023-2024	\$5,088	\$5,158
2022-2023	\$4,846	\$4,912
2021-2022	\$4,706	\$4,706
2020-2021	\$4,569	\$4,608
2019-2020	\$4,436	\$4,558
2018-2019	\$4,165	\$4,490
2017-2018	\$4,006	\$4,490
2016-2017	*Block Grant	*Block Grant
2015-2016	*Block Grant	*Block Grant

\*FY 2015-2016 and 2016-2017 are Block Grant years and district were fund the same as 2014-2015.

## Virtual BASE

School Year	Full-Time Students	Part-Time Students	Credits
2023-2024	\$5,600	\$2,800	\$709
2022-2023	\$5,600	\$2,800	\$709
2021-2022	\$5,000	\$1,700	\$709
2020-2021	\$5,000	\$1,700	\$709
2019-2020	\$5,000	\$1,700	\$709
2018-2019	\$5,000	\$1,700	\$709
2017-2018	\$5,000	\$1,700	\$709
2016-2017	\$5,000	\$1,700	\$933
2015-2016	\$5,000	\$4,045	\$933

# Full Time Equivalency (FTE) Enrollment

Displays the Full Time Equivalency (FTE) enrollment of pre-school through grade 12 and non-graded students for the current school year (unaudited) as well as the previous two school years (audited).

**FTE Enrollment (incl. KAMS):** The total enrollment for from September 20, and February 20 if applicable, count days including students enrolled at the Kansas Academy of Math & Science (KAMS) at Fort Hays State University.

---

Note: On the 2017-2018 Report, KAMS was NOT included in the FTE enrollment for any school year, but is included in all school years for all other report years.

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- 3- and 4-year-old preschoolers with IEP and Preschool-Aged At-Risk will count as 0.5 FTE.

---

Note: Beginning in 2021-2022, funding was provided for Preschool-Aged At-Risk (3-years old). For 2020-2021 and prior, enrollment excludes Preschool-Aged At-Risk (3-years old) and only includes Preschool-Aged At-Risk (4-years old).

---

- Kindergarten through grade 12 and non-graded students receive an FTE based on minutes enrolled where 360 minutes = 1.0 FTE (full-time).
  - Students less than full-time will receive an FTE based on their minutes enrolled and rounded to the nearest one-tenth (one decimal point).

---

Note: Kindergartners are counted as 0.5 FTE through the 2016-2017 school year. However, per [KSA 72-5132](#), starting in 2017-2018 are counted as 1.0 FTE based on 360 minutes or IEP status.

Full-Time for concurrently enrolled students is 300 minutes. Full-time for Preschool-Aged At-Risk students is 180 minutes (maximum FTE is 0.5).

---

- Kindergarten through grade 12 students (with IEP) will count as a 1.0 FTE unless also enrolled as a virtual student.  
*\*See page 19 of the [Enrollment Handbook](#) on how virtual students with an IEP are counted.*

**Virtual FTE Enrollment:** Full- and Part-Time Virtual enrollment as well as Virtual Credits for students that are one of the following on September 20:

- 20 and older
- Dropout that is 19 and younger (starting in 2022-2023 school year)

---

Note: Virtual Full-Time and Part-Time FTE is only counted on September 20; Virtual Credits are collected in June on the Local Effort form. Credits are divided by 6 to calculate FTE.

---

## February 20 Count

Per [K.S.A. 72-5139](#), school districts are eligible for a second enrollment count on February 20 if the FTE of military students enrolled on 2/20 is:

- 25.0 FTE or more than the total 9/20 FTE of the current school year.
- OR*
- at least 1% more than the total 9/20 FTE of the current school year.

This provision was not applicable during [Block Grant years](#) (2015-2016 & 2016-2017).

# Expenditures

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

## General & Supplemental General Funds

Displays information on the combined expenditures and revenues for the General and Supplemental General (LOB) funds.

- Total Expenditures is the combined total expenditures of the General fund and LOB.
- Total Expenditures per Pupil is the combined total expenditures of the General fund and LOB divided by the FTE (rounding to the nearest whole number).
- Local Revenue is the combined total amount of revenue that is generated from the following sources, however, for purposes of this report it is computed as Total Expenditures minus State Revenue and Federal Revenue.:
  - Tuition
  - Delinquent Tax
  - Miscellaneous
  - Interest on Idle Funds
  - Other Revenue from Local Sources (User Charges Reimbursements, Reimbursements, State Aid Reimbursements, & Misc.)
  - County Sources (Other County Revenue, In Lieu of Taxes IRBs/Rental Excise, Motor Vehicle Tax, Recreational Vehicle Tax, Commercial Vehicle Tax)
  - Ad Valorem Tax Levied
  - Reimbursements
  - Student Activities (Reimbursements)
  - Transportation Fees
- State Revenue is the combined total amount of revenue that is generated from the following sources:
  - General State Aid
  - Mineral Production Tax
  - KPERS Aid (2015-16 & 2016-17 only)
  - Capital Outlay State Aid (2015-16 only)
  - Extraordinary Need State Aid (2014-15 through 2017-18 only)
  - Supplemental General State Aid
- Federal Revenue is the combined total amount of revenue that is generated from the following sources: Impact Aid PL 382 (exclude extra aid for Children on Indian Land and Low Rent Housing)

## Capital Outlay Fund

Displays information on the expenditures and revenues for the Capital Outlay fund.

- Local Revenue is generated from the following sources:
  - Ad Valorem Tax Levied
  - Delinquent Tax
  - Country Sources (Motor Vehicle Tax, Recreational Vehicle Tax, Commercial Vehicle Tax, Other County Revenue, In Lieu of Taxes/IRBs/Rental Excise)
  - Interest on Idle Funds
  - Other Revenue from Local Sources
- State Revenue is generated from Capital Outlay State Aid
- Federal Revenue is generated from Impact Aid Construction and Other Federal Aid.

## Bond & Interest Fund

Displays information on the expenditures and revenues for the Bond and Interest fund.

- Local Revenue is generated from the following sources:
  - Ad Valorem Tax Levied
  - Delinquent Tax
  - County Sources (Motor Vehicle Tax, Recreational Vehicle Tax, Commercial Vehicle Tax, and In Lieu of Taxes IRBs/Rental Excise)
  - Interest on Idle Funds
  - Other Revenue from Local Sources
- State Revenue is generated from the following sources:
  - State Aid *before 7/1/2015*
  - State Aid *after 7/1/2015 & before 6/30/2017*
  - State Aid *after 7/1/2017*
- There is not any Federal Revenue for the Bond & Interest fund.

## All Other Funds

Displays information on the combined expenditures and revenues for the following funds:

- Activity Fund - 56
- Adult Education – 10
- Adult Supplemental Education – 12
- At-Risk (K-12) - 13
- Bilingual Education – 14
- Career & Post-Secondary Education (CTE) – 34
- Contingency Reserve – 53
- Cost of Living – 33
- Declining Enrollment - 19
- Driver Training – 18
- Extraordinary Growth Facilities - 45
- Extraordinary School Program – 22
- Federal Funds - 07
- Food Service – 24
- Gifts & Grants – 35
- KPERs Special Retirement Contribution - 51
- No Fund Warrant - 66
- Preschool-Aged At-Risk - 11
- Professional Development - 26
- Parent Education Program – 28
- School Retirement – 44
- Special Assessment - 67
- Special Education - 30
- Special Liability Expense Fund - 42
- Special Reserve Fund – 47
- Summer School – 29
- Temporary Note – 68
- Textbook & Student Material Revolving - 55
- Virtual Education - 15

## Total of All Funds

Displays information on the Grand Total of the expenditures and revenues for all funds on this report.

- Local Revenue: computed by taking the Total Expenditures of All Funds and subtracting the State & Local Revenue.
- State Revenue: computed by adding up the State Revenue for General fund & LOB, Capital Outlay, Bond & Interest, and All Other Funds.
- Federal Revenue: computed by adding the Federal Revenue for General fund & LOB, Capital Outlay, Bond & Interest, and All Other Funds.

# State Aid

## (General State Aid/State Foundation Aid)

Note: In 2017-2018, Senate Bill 25 referred to “General State Aid” as “State Foundation Aid”. For simplicity reasons in this document, we will refer to it as “State Aid”.

BASE State Aid = (Adjusted FTE Enrollment + current year KAMS FTE)  $\times$  BASE

For the following, State Aid is calculated using weightings. The weighting is then multiplied by the BASE to calculate State Aid:

- High Enrollment
- Low Enrollment
- School Facilities
- K-12 At-Risk
- Preschool-Aged At-Risk
- High Density At-Risk
- Career & Technical Education (CTE)
- Bilingual

FTE for the following categories is calculated based on the amount of State Aid received. Therefore, State Aid reported is not calculated like the categories above:

- Transportation
- Special Education
- Ancillary
- Cost of Living

Notes: For more information on how weightings and state aid is computed, please see the Enrollment Handbook.

School Facilities Weighting (K.S.A. 72-6415b) was repealed as of 7-1-2015. Therefore, the last year State Aid was paid was 2020-2021.

Declining Enrollment weighting was only applicable through the 2017-2018 school year per K.S.A. 72-5160.

Weightings were not applicable during the Block Grant Years (2015-2016 & 2016-2017). Instead, districts were funded based on the same FTE they had for the 2014-2015 school year.

## Virtual State Aid

(Virtual Full-Time FTE  $\times$  Virtual Full-Time BASE) + (Virtual Part-Time FTE  $\times$  Virtual Part-Time BASE) + (Virtual Credits  $\times$  Virtual Credits BASE)

Virtual state aid is based on minutes enrolled, with 360 minutes considered full-time for students 19 & younger on 9/20. Students 20 & older, or dropouts 19 & younger, on 9/20 are only eligible for credits.

## Special Education State Aid

The [Block Grant](#) did not affect how Special Education state aid is calculated.

### Medicaid Entitlement

[K.S.A. 72-3440](#) requires the State Board of Education to set aside \$9,000,000 of the amount of monies appropriated for Special Education Services State Aid for Medicaid replacement state aid. Kansas State Department of Health & Environment (KDHE) submits the list of Medicaid students receiving Special Education and related services on March 1 to KSDE.

*Districts receive payments based on a per pupil amount:*

$\$9,000,000 \div \text{number of students eligible for Medicaid Replacement} = \text{Amount per Pupil}$

### Catastrophic Aid Entitlement

Districts report the number of students and net costs of servicing special education students who have unique or severe needs. Reimbursement is granted at 75% of costs that exceed twice the per teacher entitlement for categorical aid from prior school year after deducting all other state and federal aid for the student.

### Transportation Entitlement

Per [K.S.A. 72-3422](#), each school district shall receive reimbursement in an amount equal to 80% of actual travel expenses incurred for providing transportation for exceptional children.

### Adjustments

Overpayment of special education state aid for the prior year is applied as an audit adjustment to result in a reduction of current year entitlement.

### Teacher Entitlement

Teacher Entitlement is the amount left in the Special Education Services Aid fund after [adjustments](#) and the pay out of [Transportation](#), [Catastrophic](#) and [Medicaid Entitlement](#).

Total appropriations of Special Education Services Aid fund - Transportation Entitlement - Catastrophic Entitlement - Medicaid Entitlement - Total Adjustments = Teacher Entitlement

Teacher Entitlement  $\div$  Teacher FTE = Amount per Teacher

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Note: The amount appropriated to the Special Education Services Aid fund is determined by the legislature each year.

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## Extraordinary Need State Aid

For the 2017-2018 school year, school districts were required to submit applications to request Extraordinary Need State Aid. Districts with a decline in enrollment from September 20, 2014 to September 20, 2016 were considered and priority was given to school districts with low cash balances.

Extraordinary Need State Aid was only applicable during the 2014-2015 through the 2017-2018 school years.

## Total Expenditures of Selected Funds

Displays the total expenditures, including transfers, of the following funds:

- At-Risk (K-12) - 13
- Bilingual Education - 14
- Career & Postsecondary Education (CTE) - 34
- Preschool-Aged At-Risk - 11
- KPERs Special Retirement Contribution - 51
- Special Education - 30
- Virtual Education - 15

## Supplemental General (08) Fund Transfers

Displays the total amount of transfers, broken down by fund, from the LOB. Districts may transfer to the following funds, but not all districts may choose to transfer to every fund:

- Adult Education - 10
- Adult Supplemental Education - 12
- At-Risk (K-12) - 13
- Bilingual Education - 14
- Career & Postsecondary Education (CTE) - 34
- Driver Training - 18
- Extraordinary School Program - 22
- Food Service - 24
- General - 06 (not ending balance)
- Parent Education Program - 28
- Preschool-Aged At-Risk - 11
- Professional Development - 26
- Special Education - 30
- Special Liability Expense Fund - 42
- Special Reserve Fund - 47
- Summer School - 29
- Textbook & Student Materials Revolving - 55
- Virtual Education - 15

# Article 6, Section 6 Constitutional Challenge

Per 2019 House Substitute for Senate Bill 16 (Section 14, Paragraph 12) districts are to report any expenses incurred as a result of the district's participation in any legal proceeding, regardless if district was a named party in legal proceedings, challenging the constitutional adequacy of any school finance laws under section 6 of article 6 of the constitution of Kansas.

## General Obligation Bonded Indebtedness

Displays the outstanding amount of General Obligation Bonds as of July 1.

## Demographic Data

Displays unaudited Demographic data for the following categories as reported by districts in the fall of the current school year. Migrant data is fluid and is still being collected for the current year.

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Note: Beginning in 2021-2022, funding was provided for Preschool-Aged At-Risk (3-years old). For 2020-2021 and prior, enrollment excludes Preschool-Aged At-Risk (3-years old) and only includes Preschool-Aged At-Risk (4-years old).

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