

Financial Accountability Report

USD #: D0423

USD Name: Moundridge

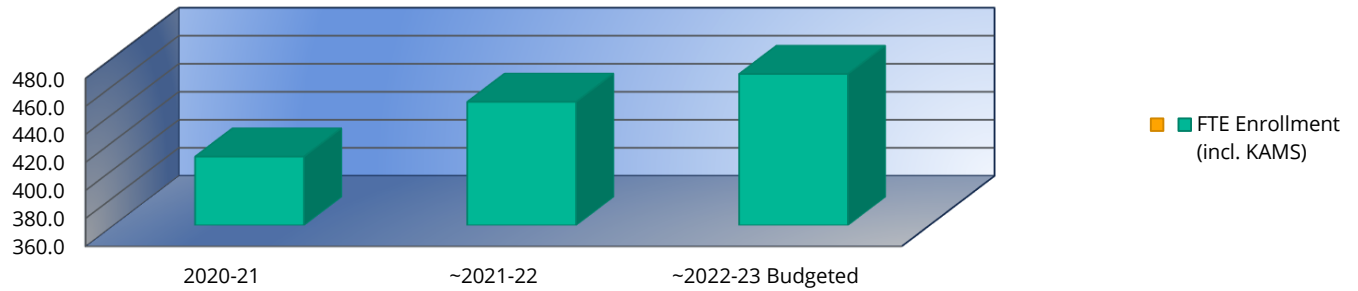
County Name: McPherson

School Year: 2023



Full Time Equivalency (FTE) Enrollment*

	2020-21	~2021-22	~2022-23 Budgeted
FTE Enrollment (incl. KAMS)	409.0	448.1	468.0
Virtual FTE Enrollment	0.0	0.0	0.0
Total FTE Enrollment	409.0	448.1	468.0



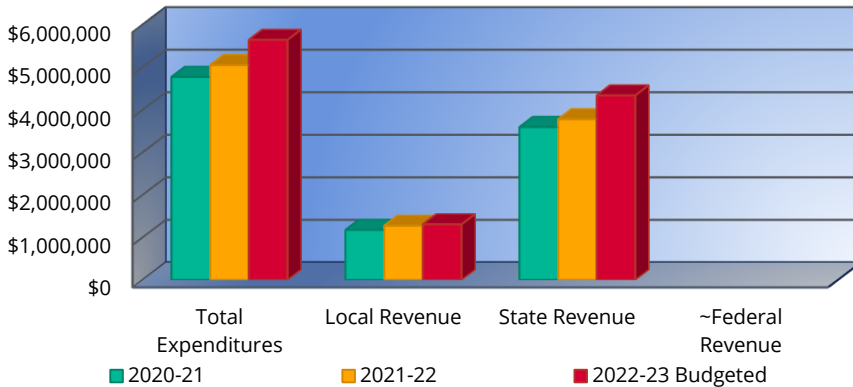
* Includes 2/20 count.

~ 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).

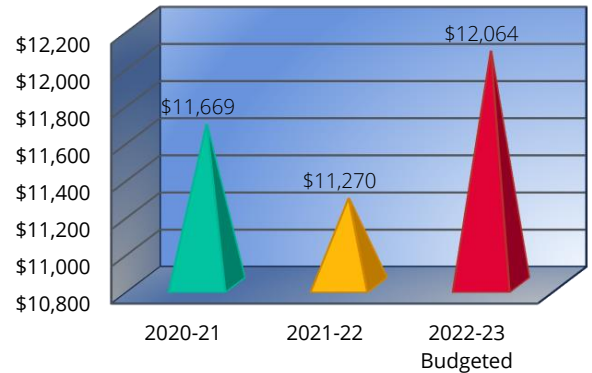
General & Supplemental General (06 & 08)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$4,772,515	\$5,050,042	\$5,646,057
Total Expenditures per Pupil	\$11,669	\$11,270	\$12,064
Local Revenue	\$1,177,369	\$1,273,544	\$1,308,084
State Revenue	\$3,595,146	\$3,776,498	\$4,337,973
~Federal Revenue	\$0	\$0	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.

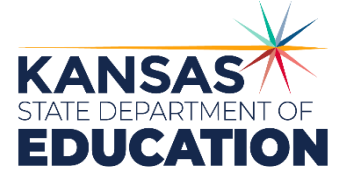
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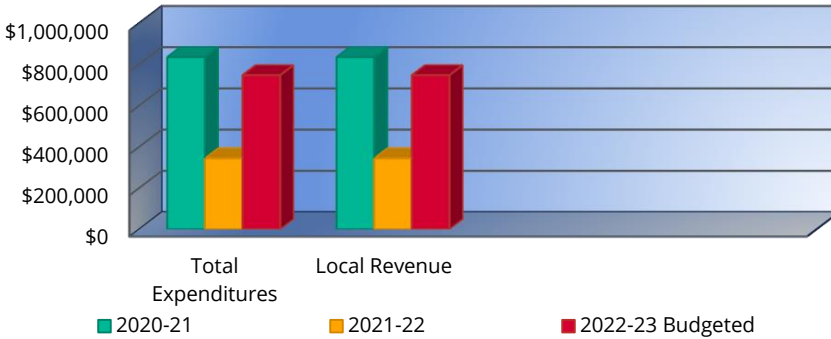
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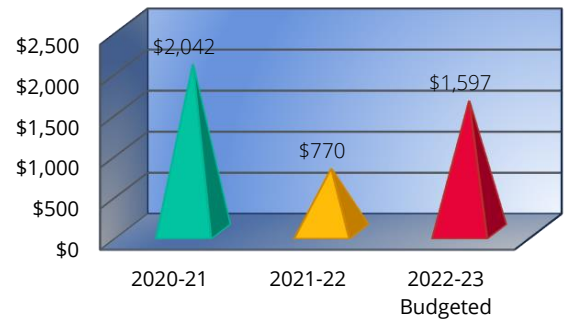
Capital Outlay (16)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$835,000	\$344,858	\$747,500
Total Expenditures per Pupil	\$2,042	\$770	\$1,597
Local Revenue	\$835,000	\$344,858	\$747,500
State Revenue	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0

Total Expenditures



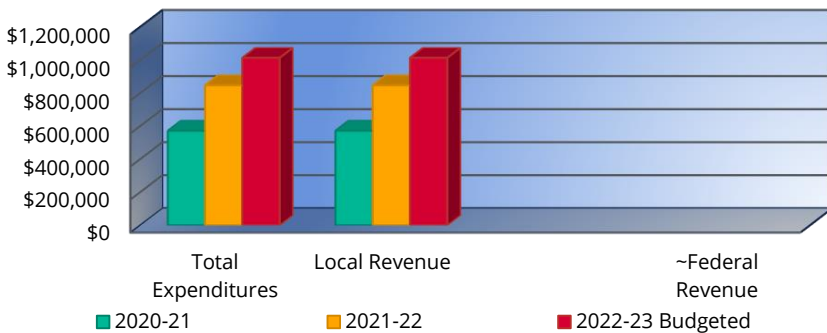
Total Expenditures per Pupil



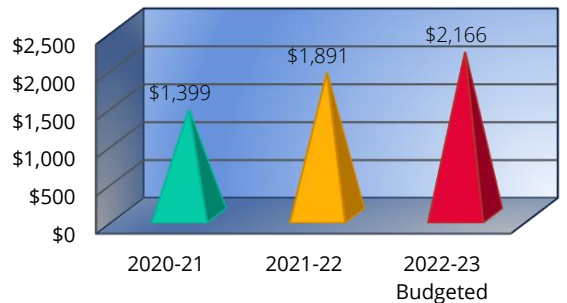
Bond & Interest (62 & 63)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$572,115	\$847,450	\$1,013,575
Total Expenditures per Pupil	\$1,399	\$1,891	\$2,166
Local Revenue	\$572,115	\$847,450	\$1,013,575
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.

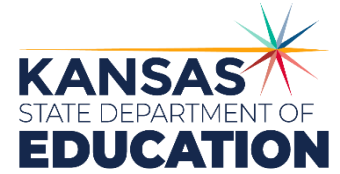
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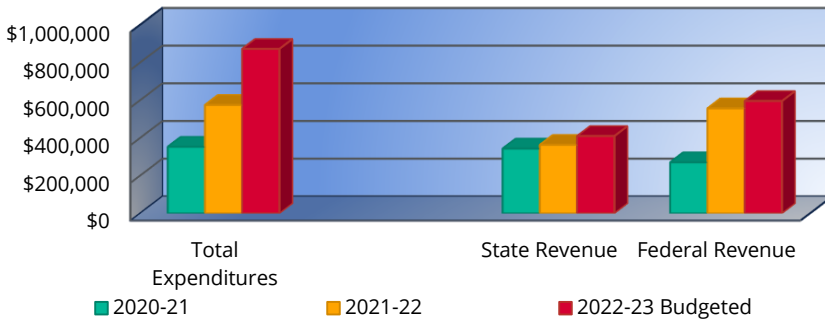
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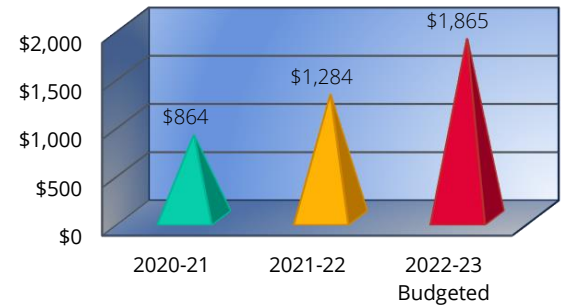
All Other Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$353,193	\$575,308	\$872,640
Total Expenditures per Pupil	\$864	\$1,284	\$1,865
Local Revenue	\$0	\$0	\$0
State Revenue	\$343,706	\$363,719	\$410,204
Federal Revenue	\$270,941	\$557,145	\$596,153

Total Expenditures



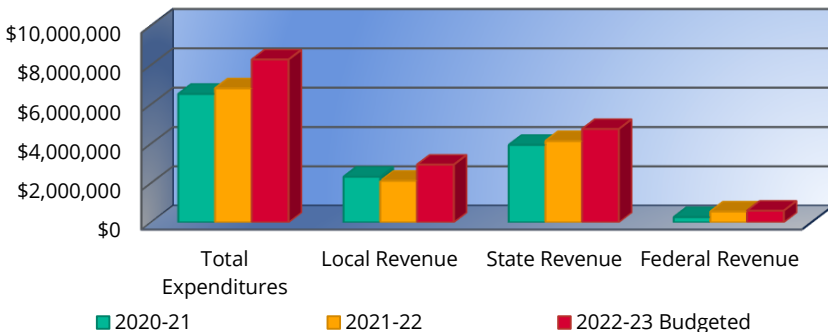
Total Expenditures per Pupil



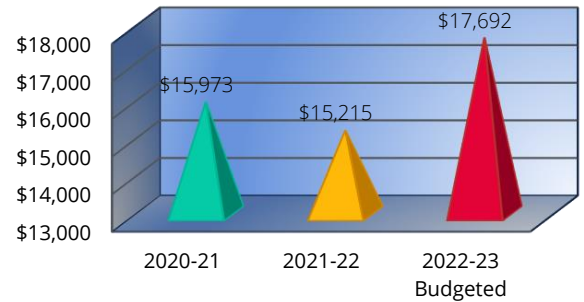
Total of All Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$6,532,823	\$6,817,658	\$8,279,772
Total Expenditures per Pupil	\$15,973	\$15,215	\$17,692
Local Revenue	\$2,323,030	\$2,120,296	\$2,935,442
State Revenue	\$3,938,852	\$4,140,217	\$4,748,177
Federal Revenue	\$270,941	\$557,145	\$596,153

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.

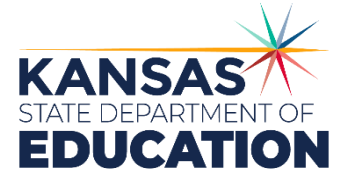
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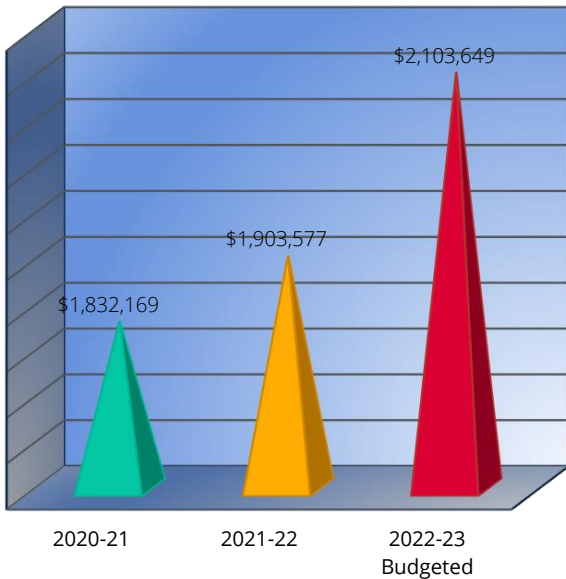
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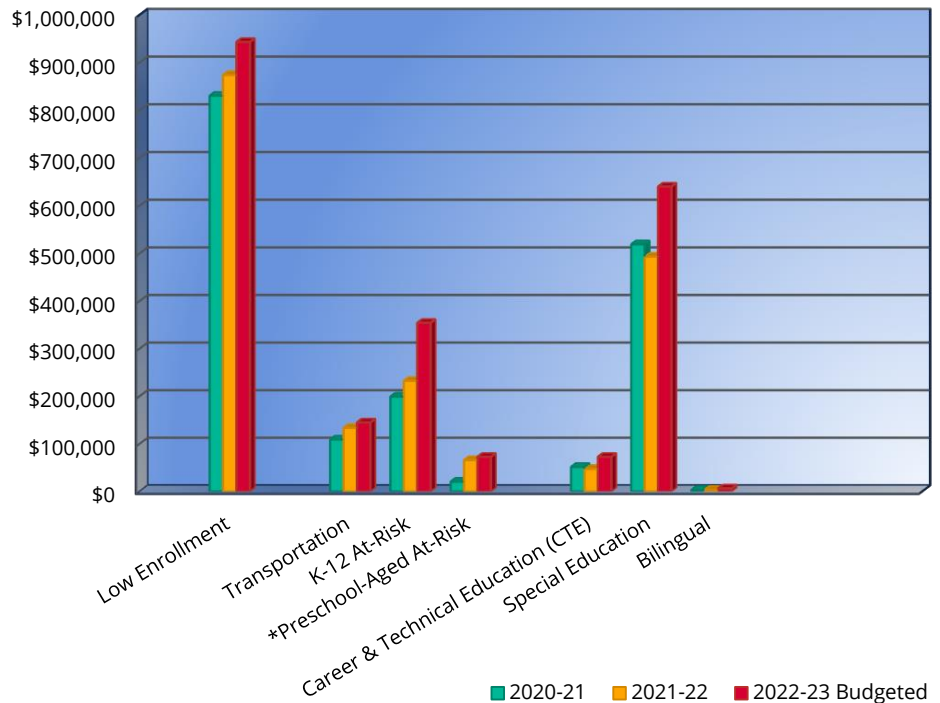
State Aid

	2020-21	2021-22	2022-23 Budgeted
Base State Aid	\$1,832,169	\$1,903,577	\$2,103,649
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$830,644	\$874,375	\$943,516
~School Facilities State Aid	\$0	N/A	N/A
Transportation State Aid	\$109,199	\$133,650	\$144,895
K-12 At-Risk State Aid	\$199,208	\$232,476	\$354,243
*Preschool-Aged At-Risk State Aid	\$20,561	\$65,884	\$72,690
High Density At-Risk State Aid	\$0	\$0	\$0
Career & Technical Education (CTE) State Aid	\$51,630	\$47,531	\$72,690
Special Education State Aid	\$519,297	\$493,364	\$640,292
Bilingual State Aid	\$3,198	\$3,294	\$6,300
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$0	\$0	\$0

BASE State Aid



All Other State Aid

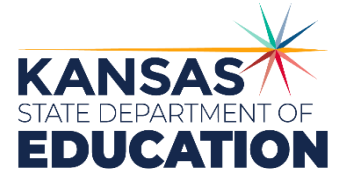


* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old). Therefore, for 2020-21 and prior, State Aid was only for Preschool-Aged At-Risk (4-years old).

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

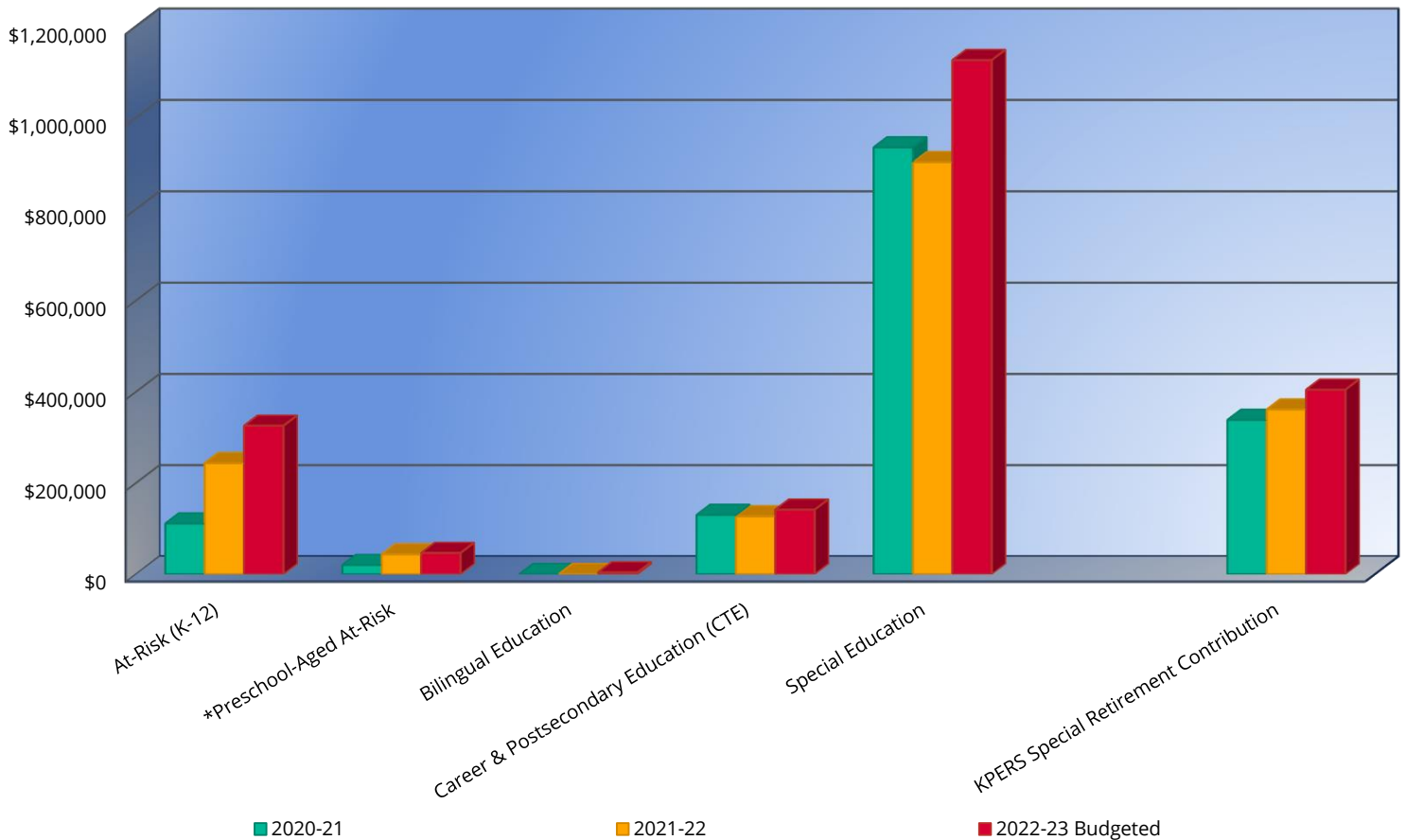
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Total Expenditures of Selected Funds

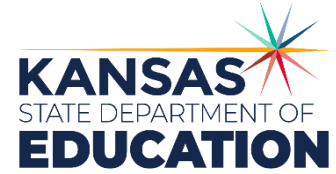
	2020-21	2021-22	2022-23 Budgeted
At-Risk (K-12) - 13	\$111,129	\$243,501	\$325,475
*Preschool-Aged At-Risk - 11	\$20,030	\$43,600	\$46,500
Bilingual Education - 14	\$0	\$0	\$3,980
Career & Postsecondary Education (CTE) - 34	\$129,867	\$126,929	\$141,500
Special Education - 30	\$935,149	\$902,780	\$1,126,185
Virtual Education - 15	\$0	\$0	\$0
KPERS Special Retirement Contribution - 51	\$338,157	\$361,108	\$404,441



* 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).

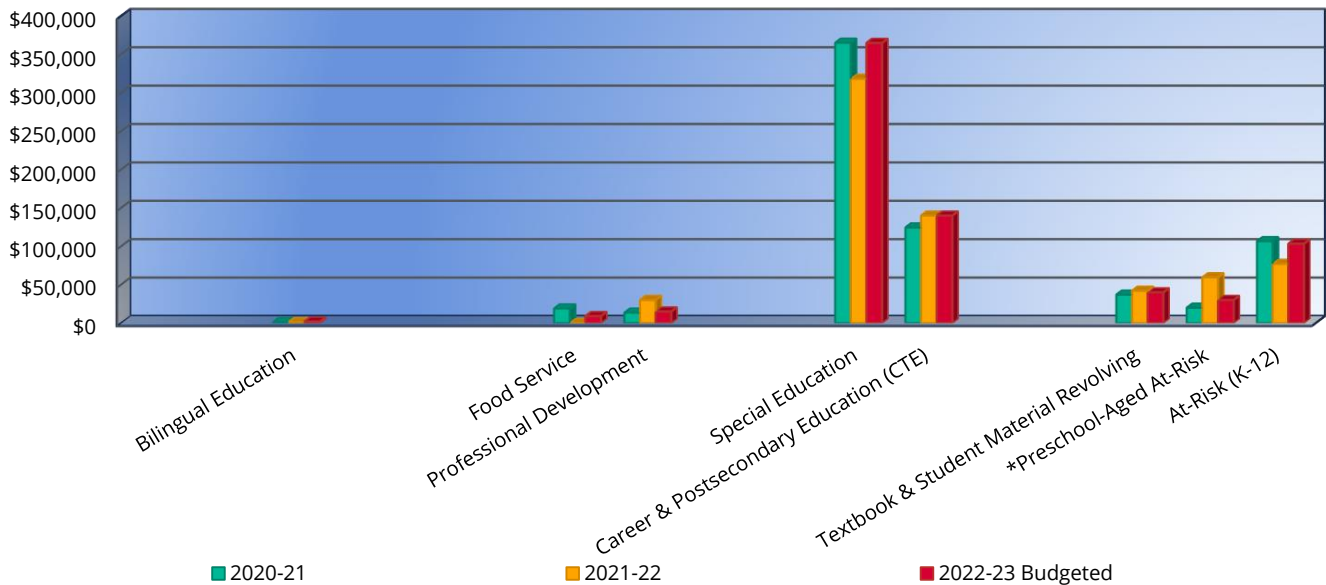
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Supplemental General (08) Transfers

	2020-21	2021-22	2022-23 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$1,099	\$1,142	\$1,837
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$19,000	\$0	\$9,076
Professional Development - 26	\$13,500	\$30,000	\$15,000
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$365,183	\$318,226	\$365,000
Career & Postsecondary Education (CTE) - 34	\$124,500	\$139,998	\$140,000
Special Reserve Fund - 47	\$0	\$0	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$37,000	\$42,081	\$40,000
*Preschool-Aged At-Risk - 11	\$20,000	\$59,594	\$30,000
At-Risk (K-12) - 13	\$106,569	\$77,156	\$103,296



* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old).

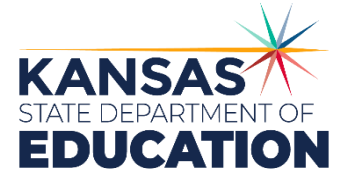
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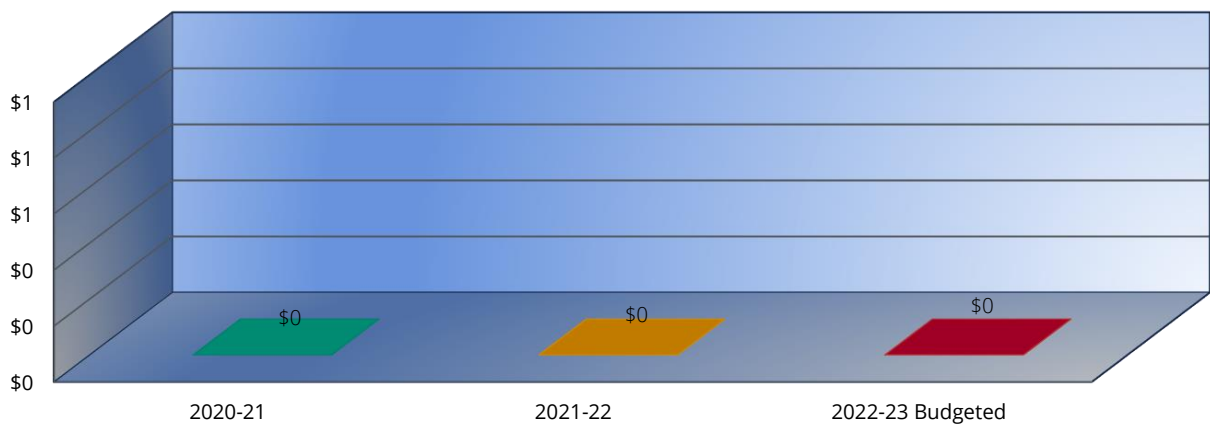
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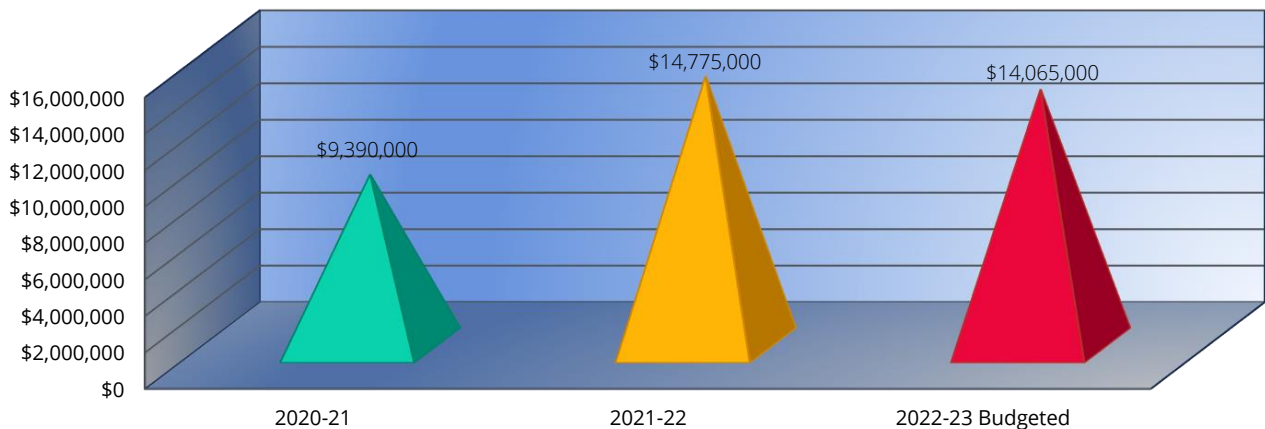
Article 6, Section 6 Constitutional Challenge

	2020-21	2021-22	2022-23 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2022		\$0	



General Obligation Bonded Indebtedness

	2020-21	2021-22	2022-23 Budgeted
Outstanding Principal (July 1)	\$9,390,000	\$14,775,000	\$14,065,000



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

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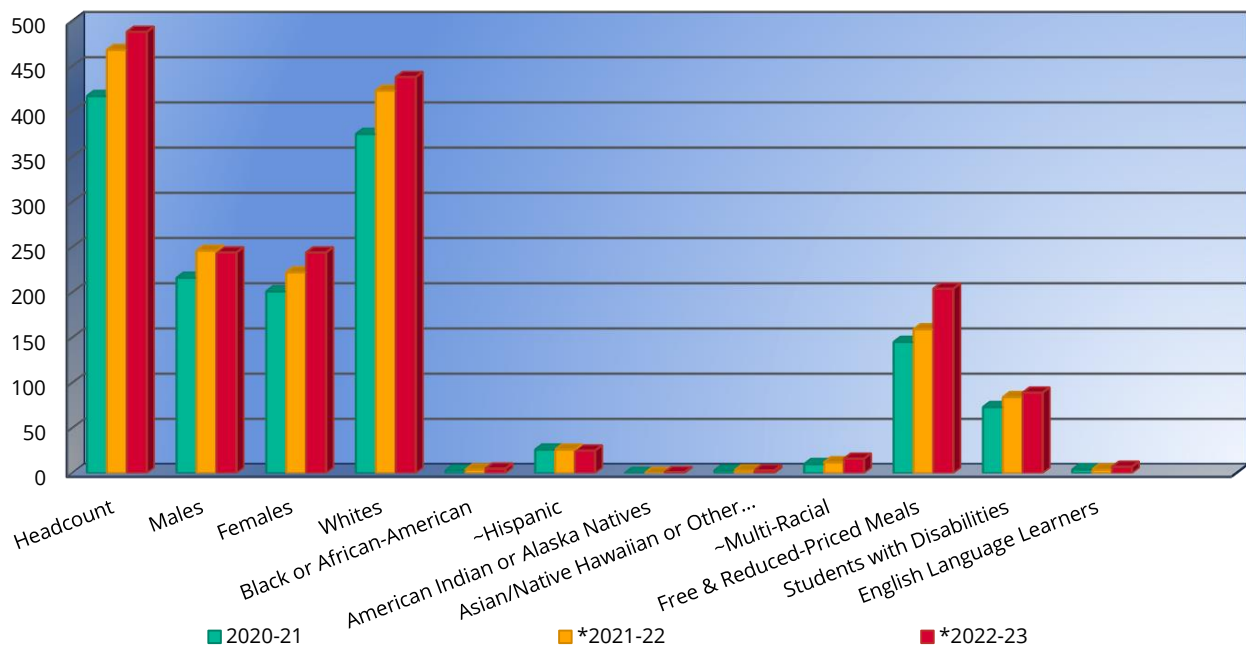
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Demographic Headcount¹

	2020-21	*2021-22	*2022-23
Headcount	417	468	488
Males	216	246	244
Females	201	222	244
Whites	375	423	438
Black or African-American	3	4	5
~Hispanic	26	26	25
American Indian or Alaska Natives	0	0	1
Asian/Native Hawaiian or Other Pacific Islander	3	3	3
~Multi-Racial	10	12	16
Free & Reduced-Priced Meals	145	159	204
Students with Disabilities	73	84	89
English Language Learners	4	4	7
² Migrant	0	0	N/A



¹ Demographic Data is unaudited.

² 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.

* 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.