

Financial Accountability Report

USD #: D0263
 USD Name: Mulvane
 County Name: Sedgwick
 School Year: 2023



Full Time Equivalency (FTE) Enrollment*

| | 2020-21 | ~2021-22 | ~2022-23 Budgeted |
|-----------------------------|----------------|----------------|-------------------|
| FTE Enrollment (incl. KAMS) | 1,733.0 | 1,742.0 | 1,780.5 |
| Virtual FTE Enrollment | 0.0 | 0.0 | 0.0 |
| Total FTE Enrollment | 1,733.0 | 1,742.0 | 1,780.5 |

* 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 | \$15,869,569 | \$16,043,951 | \$17,212,724 |
| Total Expenditures per Pupil | \$9,157 | \$9,210 | \$9,667 |
| Local Revenue | \$2,036,710 | \$2,074,531 | \$2,276,348 |
| State Revenue | \$13,832,859 | \$13,969,420 | \$14,936,376 |
| ~Federal Revenue | \$0 | \$0 | 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.

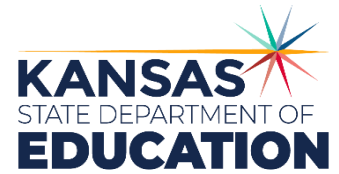
Capital Outlay (16)

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|--------------------|--------------------|--------------------|
| *Total Expenditures | \$1,253,451 | \$2,482,931 | \$3,547,504 |
| Total Expenditures per Pupil | \$723 | \$1,425 | \$1,992 |
| Local Revenue | \$863,638 | \$2,083,986 | \$3,100,937 |
| State Revenue | \$389,813 | \$398,945 | \$446,567 |
| 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)

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|--------------------|--------------------|--------------------|
| *Total Expenditures | \$2,149,813 | \$2,177,187 | \$2,197,750 |
| Total Expenditures per Pupil | \$1,241 | \$1,250 | \$1,234 |
| Local Revenue | \$1,354,382 | \$1,393,399 | \$1,340,627 |
| State Revenue | \$795,431 | \$783,788 | \$857,123 |
| ~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 | \$4,101,918 | \$6,256,965 | \$7,846,038 |
| Total Expenditures per Pupil | \$2,367 | \$3,592 | \$4,407 |
| Local Revenue | \$0 | \$1,061,226 | \$1,231,883 |
| State Revenue | \$1,874,888 | \$2,067,325 | \$2,678,501 |
| Federal Revenue | \$2,231,691 | \$3,128,414 | \$3,935,654 |

Total of All Funds

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|---------------------|---------------------|---------------------|
| *Total Expenditures | \$23,374,751 | \$26,961,034 | \$30,804,016 |
| Total Expenditures per Pupil | \$13,488 | \$15,477 | \$17,301 |
| Local Revenue | \$4,250,069 | \$6,613,142 | \$7,949,795 |
| State Revenue | \$16,892,991 | \$17,219,478 | \$18,918,567 |
| Federal Revenue | \$2,231,691 | \$3,128,414 | \$3,935,654 |

* 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 | \$8,157,950 | \$8,350,797 | \$8,337,543 |
| High Enrollment State Aid | \$288,304 | \$296,007 | \$296,575 |
| Low Enrollment State Aid | \$0 | \$0 | \$0 |
| ~School Facilities State Aid | \$0 | N/A | N/A |
| Transportation State Aid | \$311,149 | \$248,006 | \$310,629 |
| K-12 At-Risk State Aid | \$1,098,845 | \$924,729 | \$1,398,071 |
| *Preschool-Aged At-Risk State Aid | \$63,966 | \$101,179 | \$128,419 |
| High Density At-Risk State Aid | \$0 | \$0 | \$16,961 |
| Career & Technical Education (CTE) State Aid | \$169,967 | \$200,476 | \$214,678 |
| Special Education State Aid | \$1,812,312 | \$1,933,115 | \$2,386,152 |
| Bilingual State Aid | \$5,026 | \$5,177 | \$10,661 |
| Ancillary State Aid | \$0 | \$0 | \$0 |
| Cost of Living State Aid | \$0 | \$0 | \$0 |
| Virtual State Aid | \$0 | \$0 | \$0 |

* 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.

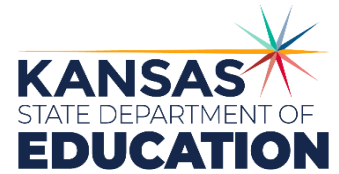
Total Expenditures of Selected Funds

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|---|-------------|-------------|------------------|
| At-Risk (K-12) - 13 | \$1,409,435 | \$1,489,602 | \$1,784,732 |
| *Preschool-Aged At-Risk - 11 | \$94,634 | \$102,632 | \$150,000 |
| Bilingual Education - 14 | \$24,366 | \$21,600 | \$43,100 |
| Career & Postsecondary Education (CTE) - 34 | \$409,578 | \$467,708 | \$569,661 |
| Special Education - 30 | \$3,297,212 | \$3,597,548 | \$4,120,115 |
| Virtual Education - 15 | \$0 | \$0 | \$0 |
| KPERS Special Retirement Contribution - 51 | \$1,810,910 | \$2,003,392 | \$2,604,410 |

* 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 | \$2,888 | \$3,266 | \$3,100 |
| Virtual Education - 15 | \$0 | \$0 | \$0 |
| Driver Training - 18 | \$0 | \$0 | \$0 |
| Extraordinary School Program - 22 | \$0 | \$0 | \$0 |
| Food Service - 24 | \$0 | \$2,201 | \$2,500 |
| Professional Development - 26 | \$15,000 | \$0 | \$20,000 |
| Parent Education Program - 28 | \$11,810 | \$11,787 | \$12,000 |
| Summer School - 29 | \$0 | \$0 | \$0 |
| Special Education - 30 | \$935,298 | \$741,789 | \$800,000 |
| Career & Postsecondary Education (CTE) - 34 | \$0 | \$0 | \$0 |
| Special Reserve Fund - 47 | \$0 | \$0 | \$0 |
| Special Liability Expense Fund - 42 | \$0 | \$0 | \$0 |
| Textbook & Student Material Revolving - 55 | \$0 | \$0 | \$253,272 |
| *Preschool-Aged At-Risk - 11 | \$0 | \$0 | \$0 |
| At-Risk (K-12) - 13 | \$406,749 | \$499,594 | \$400,000 |

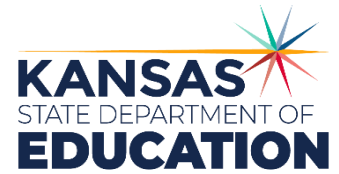
* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old).

Article 6, Section 6 Constitutional Challenge

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

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General Obligation Bonded Indebtedness

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|--------------------------------|--------------|-------------|------------------|
| Outstanding Principal (July 1) | \$11,060,000 | \$9,175,000 | \$7,215,000 |

Demographic Headcount¹

| | 2020-21 | *2021-22 | *2022-23 |
|---|---------|----------|----------|
| Headcount | 1,762 | 1,764 | 1,817 |
| Males | 906 | 912 | 934 |
| Females | 856 | 852 | 883 |
| Whites | 1,507 | 1,500 | 1,519 |
| Black or African-American | 10 | 9 | 9 |
| ~Hispanic | 106 | 117 | 140 |
| American Indian or Alaska Natives | 27 | 25 | 24 |
| Asian/Native Hawaiian or Other Pacific Islander | 9 | 8 | 10 |
| ~Multi-Racial | 103 | 105 | 115 |
| Free & Reduced-Priced Meals | 711 | 555 | 759 |
| Students with Disabilities | 332 | 352 | 352 |
| English Language Learners | 6 | 6 | 12 |
| ² Migrant | 0 | 1 | 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.