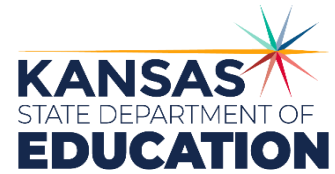


Financial Accountability Report

USD #: D0249
 USD Name: Frontenac Public Schools
 County Name: Crawford
 School Year: 2023



Full Time Equivalency (FTE) Enrollment*

	2020-21	~2021-22	~2022-23 Budgeted
FTE Enrollment (incl. KAMS)	934.0	926.0	893.5
Virtual FTE Enrollment	2.0	8.6	7.0
Total FTE Enrollment	936.0	934.6	900.5

* 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	\$9,478,612	\$9,941,839	\$10,222,470
Total Expenditures per Pupil	\$10,127	\$10,638	\$11,352
Local Revenue	\$536,669	\$669,168	\$571,657
State Revenue	\$8,941,943	\$9,272,671	\$9,650,813
~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	\$1,112,998	\$332,203	\$950,000
Total Expenditures per Pupil	\$1,189	\$355	\$1,055
Local Revenue	\$932,384	\$133,281	\$729,467
State Revenue	\$180,614	\$198,922	\$220,533
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	\$387,806	\$4,004,986	\$282,234
Total Expenditures per Pupil	\$414	\$4,285	\$313
Local Revenue	\$85,318	\$841,047	\$282,234
State Revenue	\$302,488	\$3,163,939	\$0
~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	\$2,900,419	\$2,252,102	\$2,479,628
Total Expenditures per Pupil	\$3,099	\$2,410	\$2,754
Local Revenue	\$1,144,088	\$104,430	\$333,422
State Revenue	\$858,381	\$904,868	\$1,077,338
Federal Revenue	\$897,950	\$1,242,804	\$1,068,868

Total of All Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$13,879,835	\$16,531,130	\$13,934,332
Total Expenditures per Pupil	\$14,829	\$17,688	\$15,474
Local Revenue	\$2,698,459	\$1,747,926	\$1,916,780
State Revenue	\$10,283,426	\$13,540,400	\$10,948,684
Federal Revenue	\$897,950	\$1,242,804	\$1,068,868

* 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.

Financial Accountability Report

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State Aid

	2020-21	2021-22	2022-23 Budgeted
Base State Aid	\$4,310,852	\$4,440,111	\$4,509,203
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$1,144,078	\$1,178,853	\$1,216,346
~School Facilities State Aid	\$0	N/A	N/A
Transportation State Aid	\$72,190	\$74,825	\$77,536
K-12 At-Risk State Aid	\$588,030	\$544,484	\$694,432
*Preschool-Aged At-Risk State Aid	\$15,992	\$2,353	\$24,230
High Density At-Risk State Aid	\$0	\$0	\$14,053
Career & Technical Education (CTE) State Aid	\$90,466	\$91,767	\$111,458
Special Education State Aid	\$980,936	\$999,767	\$1,063,927
Bilingual State Aid	\$23,759	\$18,353	\$21,322
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$10,000	\$41,020	\$39,200

* 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.

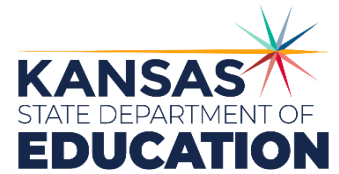
Total Expenditures of Selected Funds

	2020-21	2021-22	2022-23 Budgeted
At-Risk (K-12) - 13	\$741,579	\$840,000	\$1,004,100
*Preschool-Aged At-Risk - 11	\$30,000	\$33,023	\$80,000
Bilingual Education - 14	\$65,666	\$58,475	\$65,000
Career & Postsecondary Education (CTE) - 34	\$354,690	\$378,515	\$425,000
Special Education - 30	\$1,505,650	\$1,554,052	\$1,753,767
Virtual Education - 15	\$9,750	\$32,918	\$65,000
KPERS Special Retirement Contribution - 51	\$793,002	\$846,080	\$930,688

* 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).

Financial Accountability Report

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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	\$8,000	\$7,000	\$7,000
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$0	\$0	\$0
Professional Development - 26	\$0	\$0	\$0
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$0	\$0	\$0
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	\$0
*Preschool-Aged At-Risk - 11	\$0	\$0	\$0
At-Risk (K-12) - 13	\$220,000	\$180,000	\$225,000

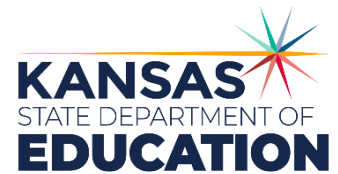
* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old).

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		

Financial Accountability Report

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General Obligation Bonded Indebtedness

	2020-21	2021-22	2022-23 Budgeted
Outstanding Principal (July 1)	\$4,260,000	\$3,960,000	\$0

Demographic Headcount¹

	2020-21	*2021-22	*2022-23
Headcount	942	940	912
Males	468	474	458
Females	474	466	454
Whites	847	843	799
Black or African-American	5	9	6
~Hispanic	36	38	49
American Indian or Alaska Natives	5	5	6
Asian/Native Hawaiian or Other Pacific Islander	16	12	11
~Multi-Racial	33	33	41
Free & Reduced-Priced Meals	362	309	352
Students with Disabilities	115	122	123
English Language Learners	28	21	25
² Migrant	4	3	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.