

Financial Accountability Report

USD #: D0237

USD Name: Smith Center

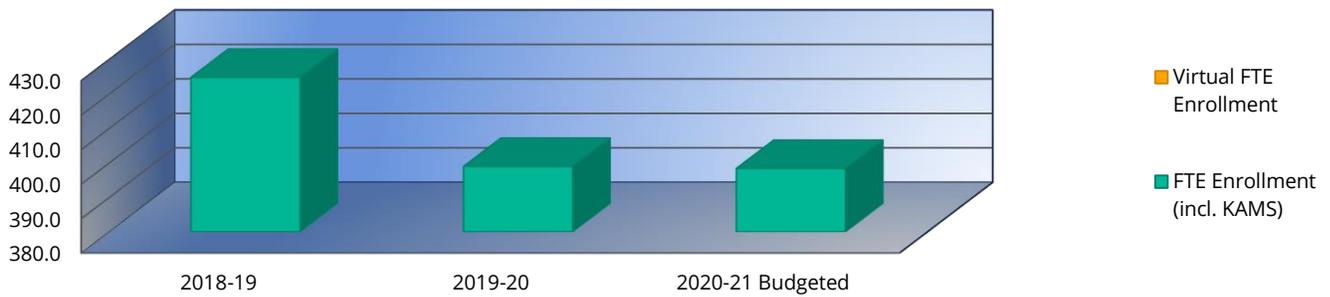
County Name: Smith

School Year: 2021



Full Time Equivalency (FTE) Enrollment*

	2018-19	2019-20	2020-21 Budgeted
FTE Enrollment (incl. KAMS)	424.8	399.0	398.4
Virtual FTE Enrollment	0.0	0.0	0.0
Total FTE Enrollment	424.8	399.0	398.4

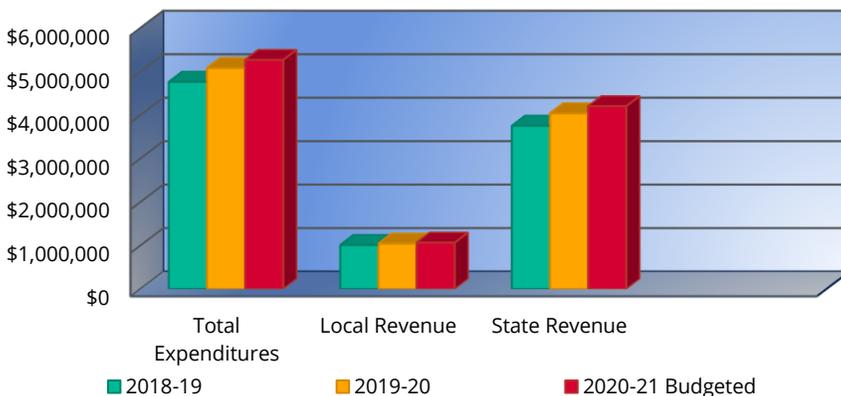


*Includes the 2/20 count.

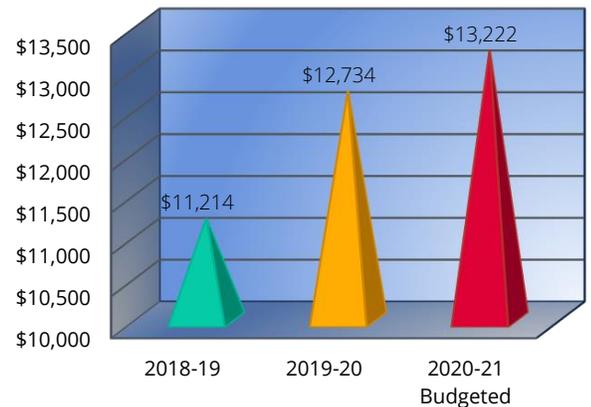
General & Supplemental General (06 & 08)

	2018-19	2019-20	2020-21 Budgeted
*Total Expenditures	\$4,763,669	\$5,081,027	\$5,267,656
Total Expenditures per Pupil	\$11,214	\$12,734	\$13,222
Local Revenue	\$1,010,757	\$1,041,604	\$1,064,290
State Revenue	\$3,752,912	\$4,039,423	\$4,203,366
Federal Revenue	\$0	\$0	\$0

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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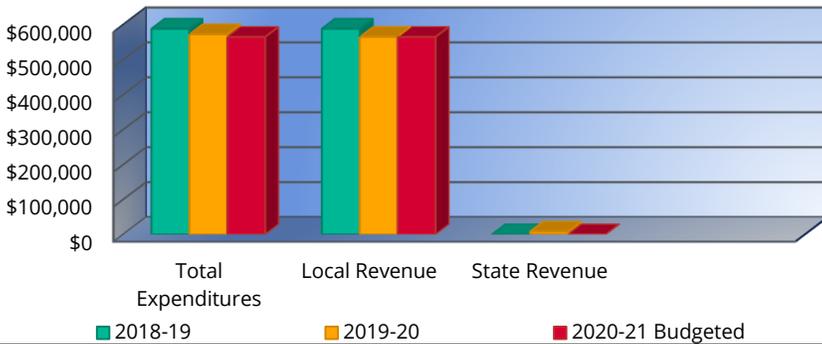
School Year: 2021



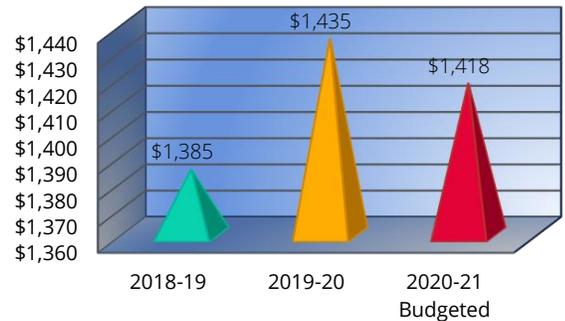
Capital Outlay (16)

	2018-19	2019-20	2020-21 Budgeted
*Total Expenditures	\$588,372	\$572,682	\$565,000
Total Expenditures per Pupil	\$1,385	\$1,435	\$1,418
Local Revenue	\$588,372	\$565,078	\$565,000
State Revenue	\$0	\$7,604	\$0
Federal Revenue	\$0	\$0	\$0

Total Expenditures



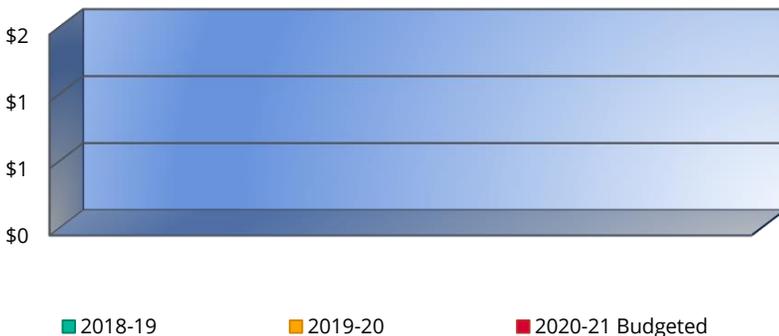
Total Expenditures per Pupil



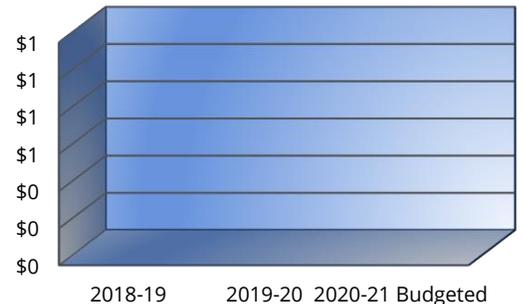
Bond & Interest (62 & 63)

	2018-19	2019-20	2020-21 Budgeted
*Total Expenditures	\$0	\$0	\$0
Total Expenditures per Pupil	\$0	\$0	\$0
Local Revenue	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0

Total Expenditures



Total Expenditures per Pupil



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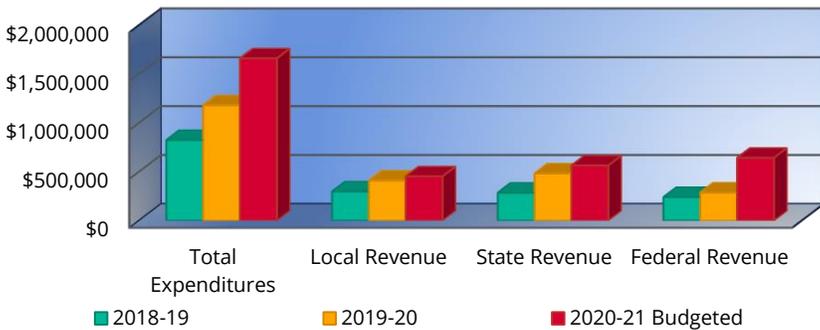
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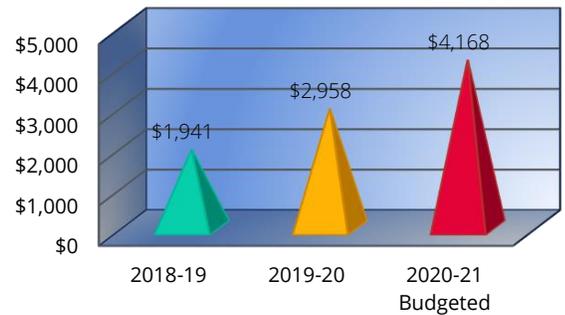
All Other Funds

	2018-19	2019-20	2020-21 Budgeted
*Total Expenditures	\$824,445	\$1,180,175	\$1,660,442
Total Expenditures per Pupil	\$1,941	\$2,958	\$4,168
Local Revenue	\$298,161	\$410,127	\$453,167
State Revenue	\$285,262	\$482,738	\$564,212
Federal Revenue	\$241,022	\$287,310	\$643,063

Total Expenditures



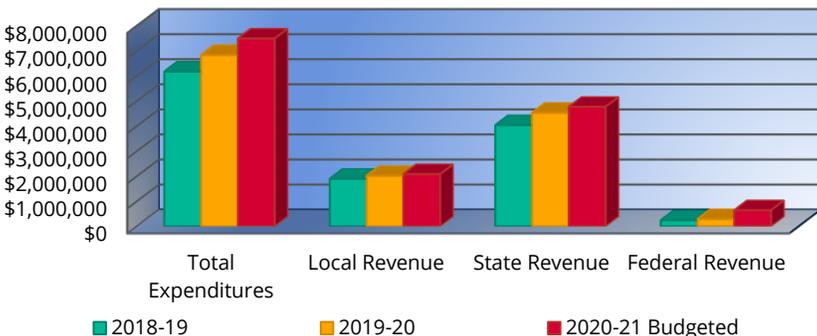
Total Expenditures per Pupil



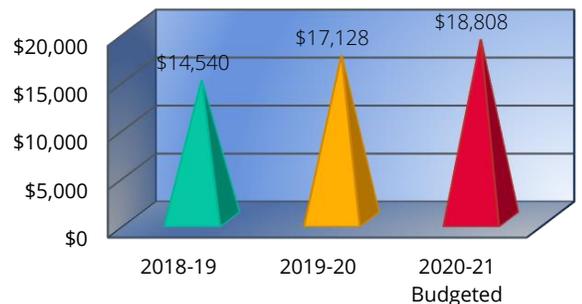
Total of All Funds

	2018-19	2019-20	2020-21 Budgeted
*Total Expenditures	\$6,176,486	\$6,833,884	\$7,493,098
Total Expenditures per Pupil	\$14,540	\$17,128	\$18,808
Local Revenue	\$1,897,290	\$2,016,809	\$2,082,457
State Revenue	\$4,038,174	\$4,529,765	\$4,767,578
Federal Revenue	\$241,022	\$287,310	\$643,063

Total Expenditures



Total Expenditures per Pupil



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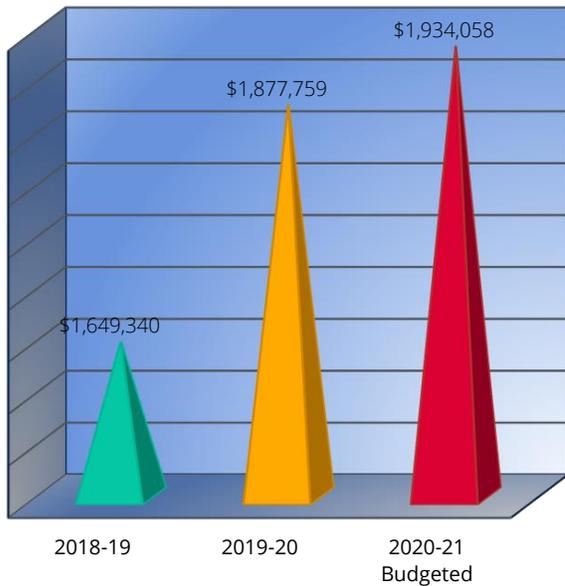
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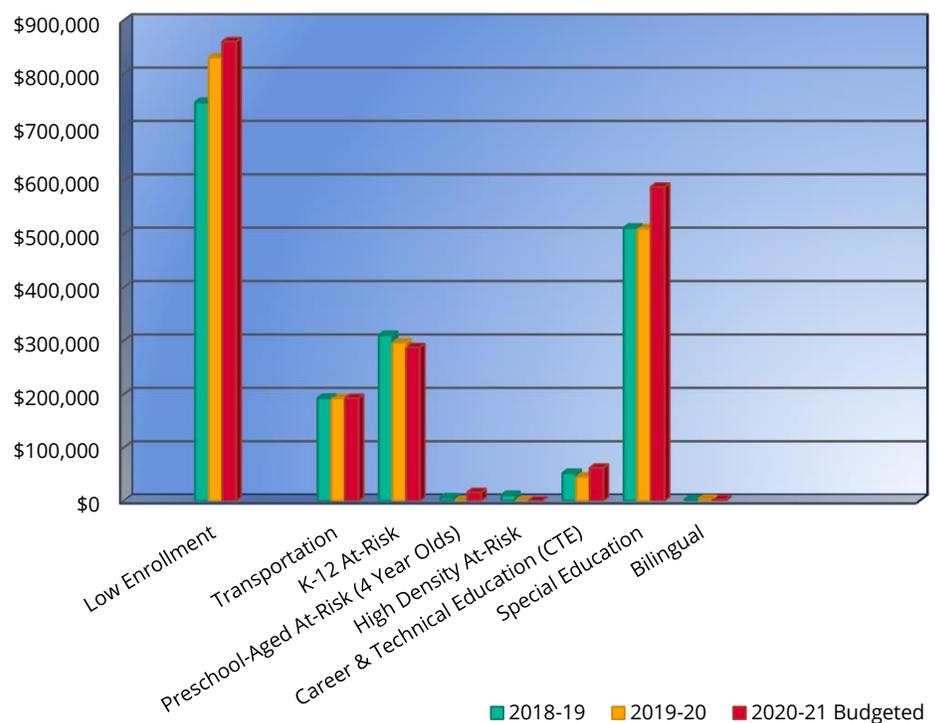
State Aid

	2018-19	2019-20	2020-21 Budgeted
Base State Aid	\$1,649,340	\$1,877,759	\$1,934,058
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$746,785	\$830,419	\$860,343
School Facilities State Aid	\$0	\$0	\$0
Transportation State Aid	\$192,423	\$192,079	\$192,355
K-12 At-Risk State Aid	\$310,293	\$296,325	\$287,390
Preschool-Aged At-Risk (4 Year Olds) State Aid	\$6,248	\$0	\$15,992
High Density At-Risk State Aid	\$10,829	\$0	\$0
Career & Technical Education (CTE) State Aid	\$52,063	\$45,247	\$61,682
Special Education State Aid	\$511,115	\$510,149	\$587,869
Bilingual State Aid	\$2,916	\$3,105	\$2,741
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



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

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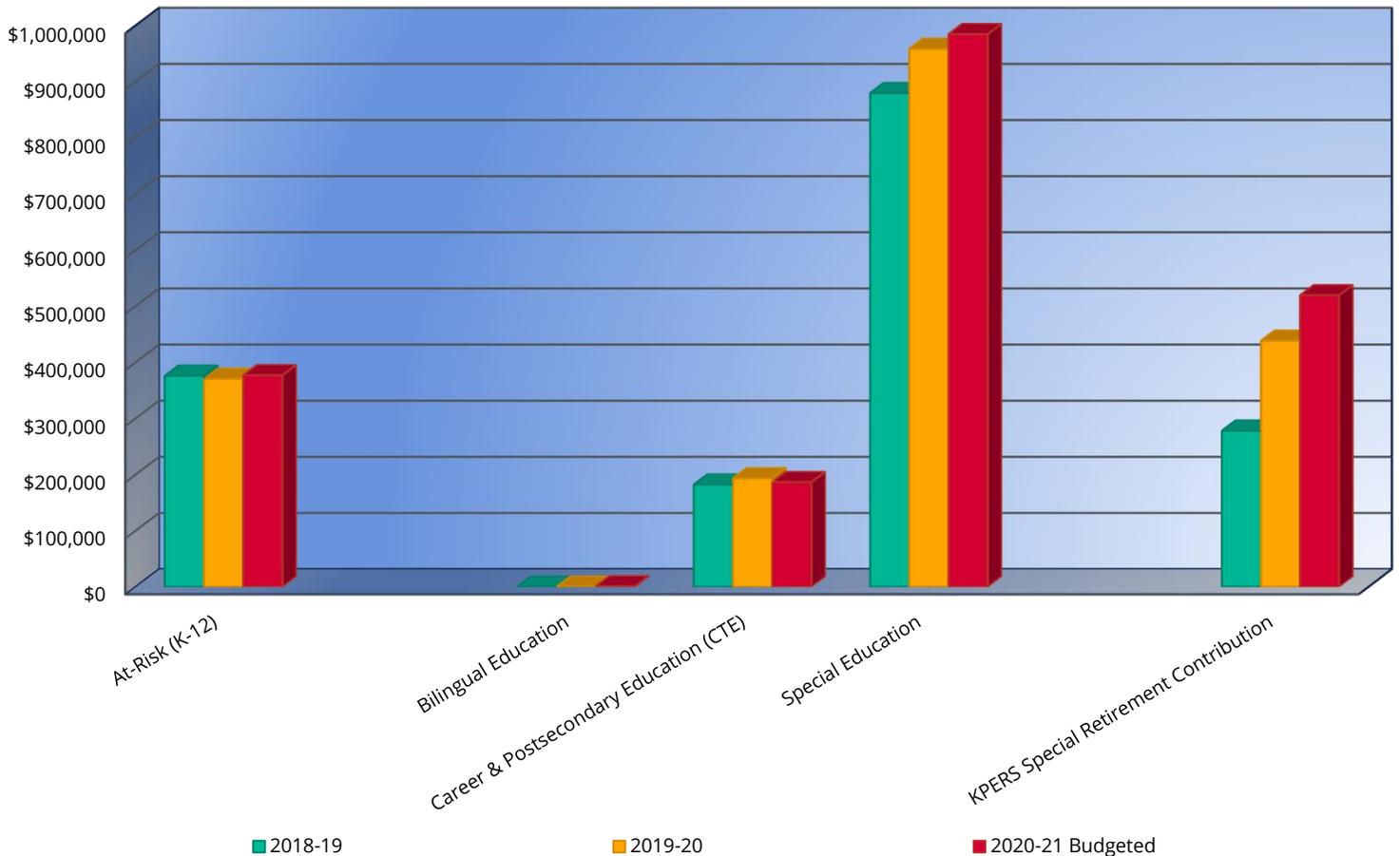
County Name: Smith

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Total Expenditures of Selected Funds

	2018-19	2019-20	2020-21 Budgeted
At-Risk (K-12) - 13	\$375,986	\$370,752	\$376,974
Preschool-Aged At-Risk (4 Year Olds) - 11	\$0	\$0	\$0
Bilingual Education - 14	\$0	\$0	\$1,000
Career & Postsecondary Education (CTE) - 34	\$182,113	\$193,428	\$186,574
Special Education - 30	\$879,622	\$958,589	\$984,700
Virtual Education - 15	\$0	\$0	\$0
KPERS Special Retirement Contribution - 51	\$278,228	\$438,469	\$519,366



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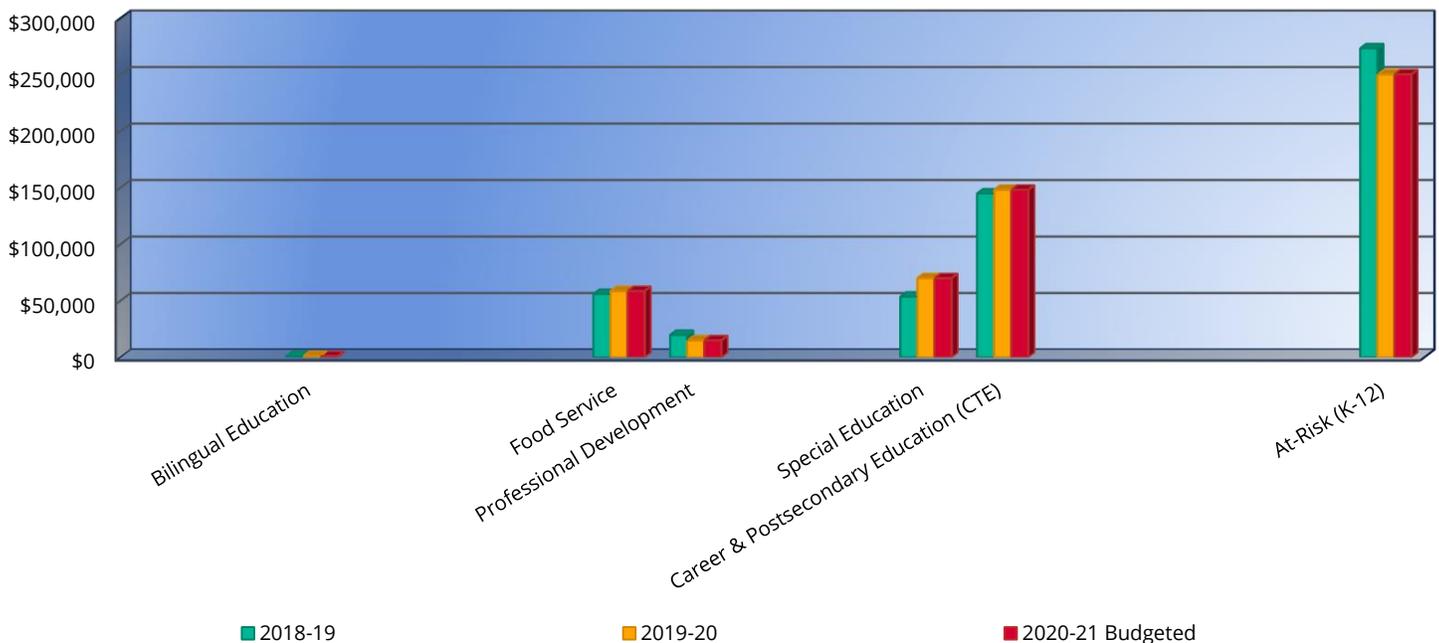
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Supplemental General (08) Transfers

	2018-19	2019-20	2020-21 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$1,000	\$1,035	\$1,000
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$56,000	\$58,612	\$58,612
Professional Development - 26	\$19,762	\$15,000	\$15,000
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$53,694	\$70,000	\$70,000
Career & Postsecondary Education (CTE) - 34	\$145,000	\$148,243	\$148,243
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 (4 Year Olds) - 11	\$0	\$0	\$0
At-Risk (K-12) - 13	\$273,424	\$250,392	\$250,392



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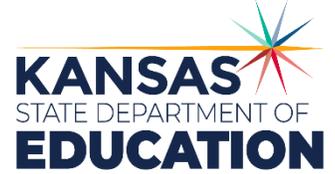
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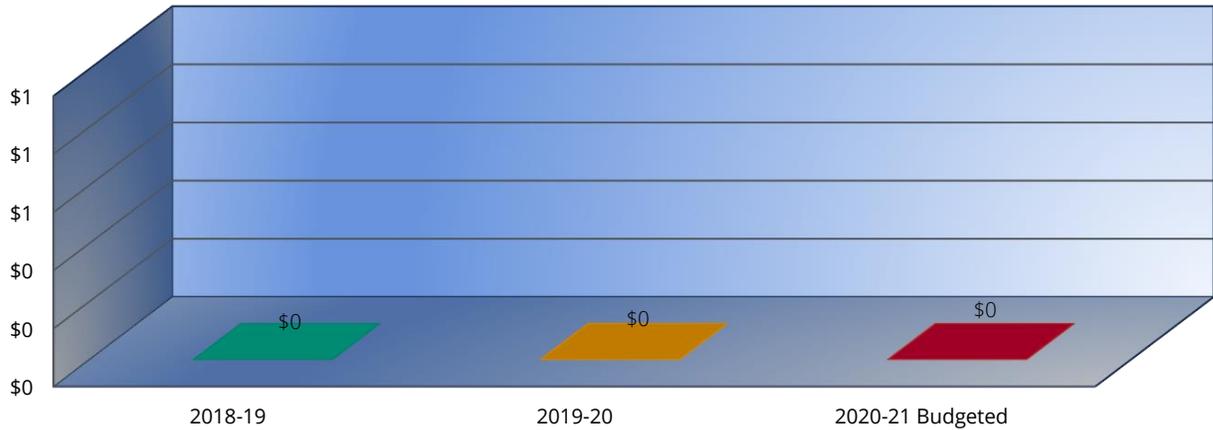
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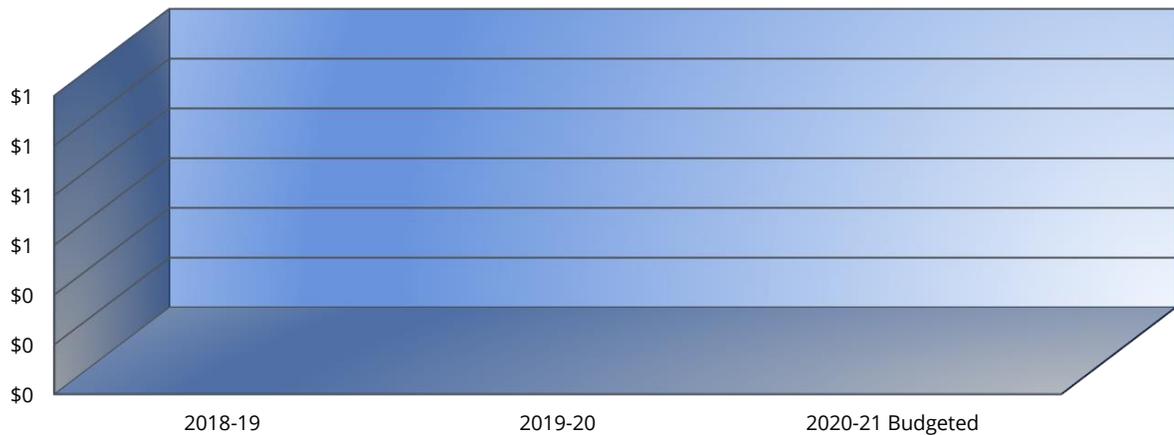
Article 6, Section 6 Constitutional Challenge

	2018-19	2019-20	2020-21 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2020		\$0	



General Obligation Bonded Indebtedness

	2018-19	2019-20	2020-21 Budgeted
Outstanding Principal (July 1)	\$0	\$0	\$0



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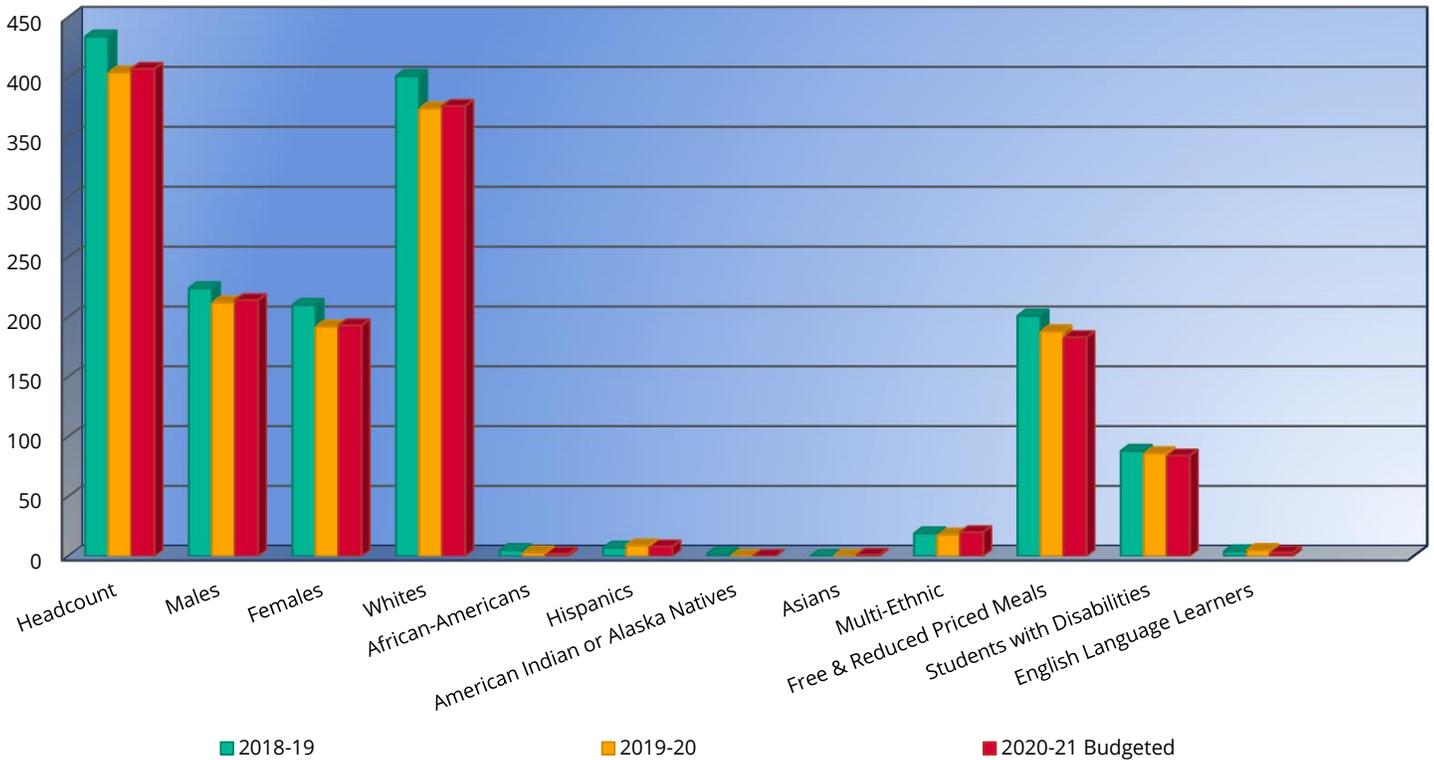
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Demographic Headcount¹

	2018-19	2019-20	2020-21 Budgeted
Headcount	434	404	407
Males	224	212	214
Females	210	192	193
Whites	401	374	376
African-Americans	5	3	2
Hispanics	7	9	8
American Indian or Alaska Natives	2	0	0
Asians	0	0	1
Multi-Ethnic	19	18	20
Free & Reduced Priced Meals	201	188	183
Students with Disabilities	88	86	84
English Language Learners	4	5	3
Migrant*	0	0	N/A



¹ Demographic Data is unaudited.

*Districts are in the process of submitting Migrant data for the current year.