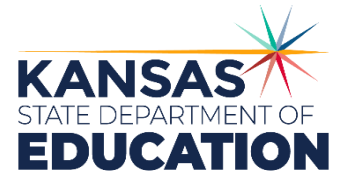


Financial Accountability Report

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 County Name: Brown
 School Year: 2020



Full Time Equivalency (FTE) Enrollment*

	2017-18	2018-19	2019-20 Budgeted
FTE Enrollment (incl. KAMS)	913.0	959.2	963.5
Virtual FTE Enrollment	1.4	2.8	0.6
Total FTE Enrollment	914.4	962.0	964.1

*Includes the 2/20 count.

General & Supplemental General (06 & 08)

	2017-18	2018-19	2019-20 Budgeted
*Total Expenditures	\$9,005,487	\$9,510,195	\$10,266,796
Total Expenditures per Pupil	\$9,849	\$9,886	\$10,649
Local Revenue	\$2,155,965	\$2,208,770	\$2,315,937
State Revenue	\$6,849,522	\$7,301,425	\$7,950,859
Federal Revenue	\$0	\$0	\$0

Capital Outlay (16)

	2017-18	2018-19	2019-20 Budgeted
*Total Expenditures	\$1,596,308	\$724,847	\$2,028,749
Total Expenditures per Pupil	\$1,746	\$753	\$2,104
Local Revenue	\$1,596,308	\$724,847	\$2,028,749
State Revenue	\$0	\$0	\$0
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)

	2017-18	2018-19	2019-20 Budgeted
*Total Expenditures	\$1,359,585	\$1,181,465	\$732,450
Total Expenditures per Pupil	\$1,487	\$1,228	\$760
Local Revenue	\$1,359,585	\$1,181,465	\$732,450
State Revenue	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0

All Other Funds

	2017-18	2018-19	2019-20 Budgeted
*Total Expenditures	\$1,451,619	\$1,707,026	\$3,145,520
Total Expenditures per Pupil	\$1,588	\$1,774	\$3,263
Local Revenue	\$159,374	\$491,726	\$1,538,482
State Revenue	\$663,466	\$585,802	\$988,029
Federal Revenue	\$628,779	\$629,498	\$619,009

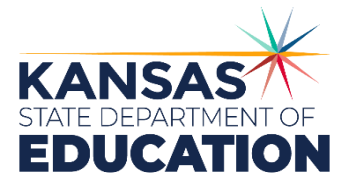
Total of All Funds

	2017-18	2018-19	2019-20 Budgeted
*Total Expenditures	\$13,412,999	\$13,123,533	\$16,173,515
Total Expenditures per Pupil	\$14,669	\$13,642	\$16,776
Local Revenue	\$5,271,232	\$4,606,808	\$6,615,618
State Revenue	\$7,512,988	\$7,887,227	\$8,938,888
Federal Revenue	\$628,779	\$629,498	\$619,009

*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

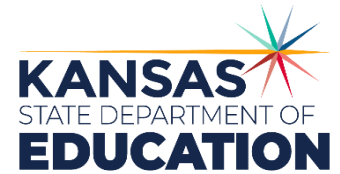
	2017-18	2018-19	2019-20 Budgeted
Base State Aid	\$3,667,894	\$3,813,474	\$4,221,741
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$1,009,111	\$1,047,914	\$1,108,556
School Facilities State Aid	\$0	\$0	\$0
Transportation State Aid	\$292,839	\$292,800	\$301,204
K-12 At-Risk State Aid	\$742,712	\$794,266	\$884,538
Preschool-Aged At-Risk (4 Year Olds) State Aid	\$0	\$31,238	\$15,526
High Density At-Risk State Aid	\$80,521	\$82,051	\$111,344
Career & Technical Education (CTE) State Aid	\$66,099	\$83,717	\$56,781
Special Education State Aid	\$940,094	\$1,045,865	\$1,075,000
Bilingual State Aid	\$2,404	\$833	\$5,767
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Declining Enrollment State Aid	\$0	N/A	N/A
Virtual State Aid	\$5,680	\$12,445	\$1,928
Extraordinary Need State Aid	\$0	N/A	N/A

Total Expenditures of Selected Funds

	2017-18	2018-19	2019-20 Budgeted
At-Risk (K-12) - 13	\$839,360	\$898,373	\$1,086,422
Preschool-Aged At-Risk (4 Year Olds) - 11	\$0	\$76,582	\$106,196
Bilingual Education - 14	\$4,316	\$4,458	\$9,734
Career & Postsecondary Education (CTE) - 34	\$248,770	\$247,864	\$261,305
Special Education - 30	\$1,546,897	\$1,641,937	\$2,387,926
Virtual Education - 15	\$7,662	\$13,880	\$37,428
KPERS Special Retirement Contribution - 51	\$647,499	\$551,856	\$969,389

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Supplemental General (08) Transfers

	2017-18	2018-19	2019-20 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$3,000	\$4,342	\$2,166
Virtual Education - 15	\$0	\$13,282	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$45,500	\$37,236	\$19,517
Professional Development - 26	\$0	\$0	\$0
Parent Education Program - 28	\$9,800	\$18,200	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$569,900	\$596,000	\$716,000
Career & Postsecondary Education (CTE) - 34	\$140,825	\$233,623	\$155,919
Special Reserve Fund - 47	\$0	\$0	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$35,000	\$1,000	\$0
Preschool-Aged At-Risk (4 Year Olds) - 11	\$0	\$0	\$0
At-Risk (K-12) - 13	\$302,100	\$255,320	\$266,631

Article 6, Section 6 Constitutional Challenge

	2017-18	2018-19	2019-20 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2019		\$0	

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General Obligation Bonded Indebtedness

	2017-18	2018-19	2019-20 Budgeted
Outstanding Principal (July 1)	\$9,795,000	\$8,650,000	\$7,665,000

Demographic Headcount¹

	2017-18	2018-19	2019-20 Budgeted
Headcount	925	982	982
Males	457	484	492
Females	468	498	490
Whites	724	760	758
African-Americans	14	12	22
Hispanics	71	76	71
American Indian or Alaska Natives	50	55	52
Asians	3	4	9
Multi-Ethnic	63	75	70
Free & Reduced Priced Meals	482	503	499
Students with Disabilities	158	180	174
English Language Learners	3	1	7
Migrant*	1	0	N/A

¹ Demographic Data is unaudited.

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