

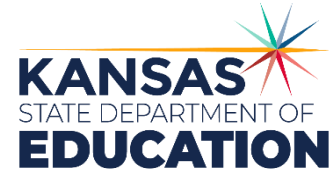
Financial Accountability Report

USD #: D0336

USD Name: Holton

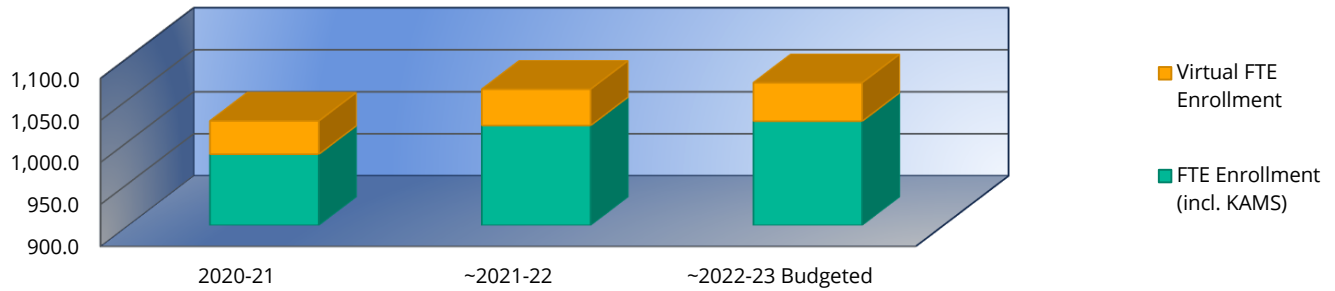
County Name: Jackson

School Year: 2023



Full Time Equivalency (FTE) Enrollment*

| | 2020-21 | ~2021-22 | ~2022-23 Budgeted |
|-----------------------------|----------------|----------------|-------------------|
| FTE Enrollment (incl. KAMS) | 984.6 | 1,018.7 | 1,023.8 |
| Virtual FTE Enrollment | 39.5 | 43.2 | 45.8 |
| Total FTE Enrollment | 1,024.1 | 1,061.9 | 1,069.6 |



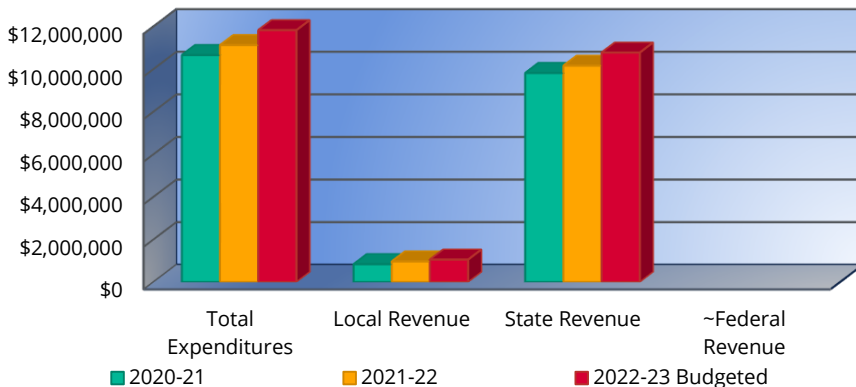
* Includes 2/20 count.

~ 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).

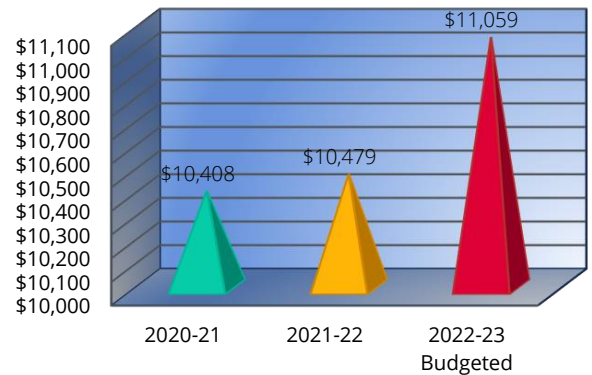
General & Supplemental General (06 & 08)

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|---------------------|---------------------|---------------------|
| *Total Expenditures | \$10,658,499 | \$11,127,840 | \$11,828,517 |
| Total Expenditures per Pupil | \$10,408 | \$10,479 | \$11,059 |
| Local Revenue | \$838,763 | \$967,516 | \$1,053,588 |
| State Revenue | \$9,819,736 | \$10,160,324 | \$10,774,929 |
| ~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.

Financial Accountability Report

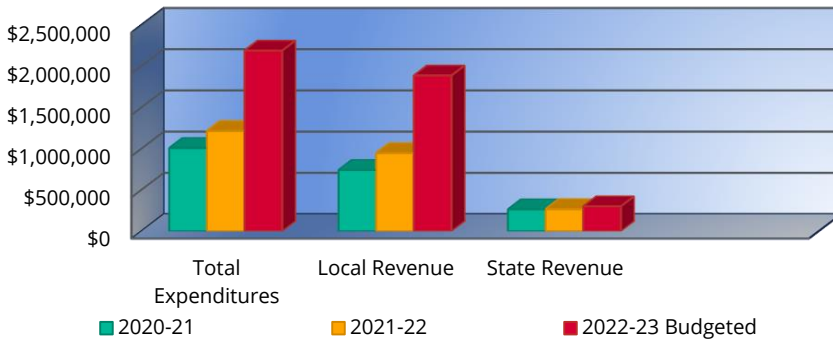
USD #: D0336
 USD Name: Holton
 County Name: Jackson
 School Year: 2023



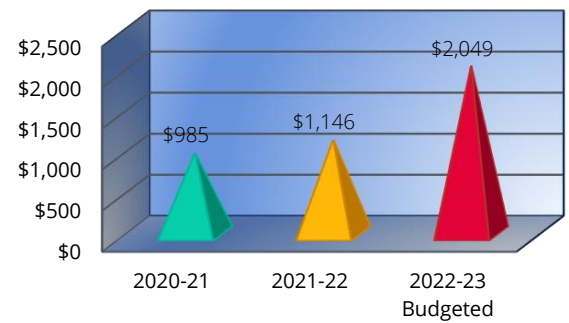
Capital Outlay (16)

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|--------------------|--------------------|--------------------|
| *Total Expenditures | \$1,009,013 | \$1,216,637 | \$2,191,516 |
| Total Expenditures per Pupil | \$985 | \$1,146 | \$2,049 |
| Local Revenue | \$743,005 | \$948,284 | \$1,889,320 |
| State Revenue | \$266,008 | \$268,353 | \$302,196 |
| Federal Revenue | \$0 | \$0 | \$0 |

Total Expenditures



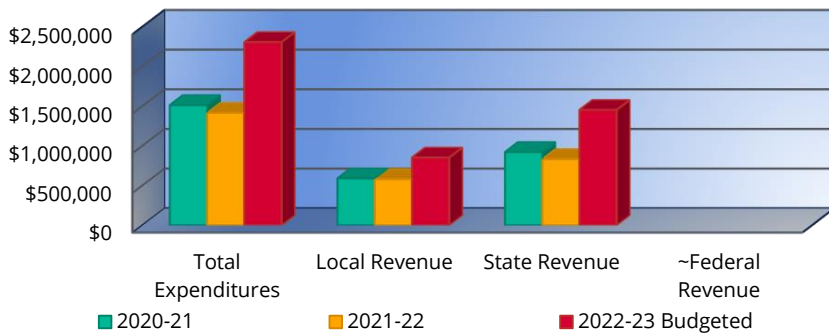
Total Expenditures per Pupil



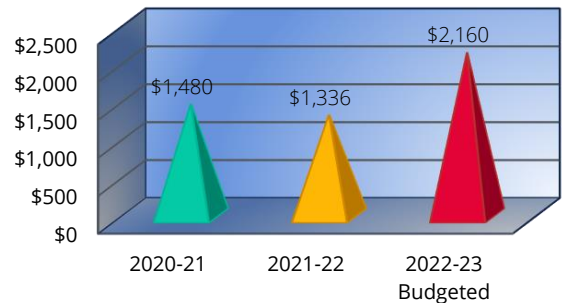
Bond & Interest (62 & 63)

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|--------------------|--------------------|--------------------|
| *Total Expenditures | \$1,515,775 | \$1,418,967 | \$2,310,029 |
| Total Expenditures per Pupil | \$1,480 | \$1,336 | \$2,160 |
| Local Revenue | \$591,152 | \$583,432 | \$854,711 |
| State Revenue | \$924,623 | \$835,535 | \$1,455,318 |
| ~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.

Financial Accountability Report

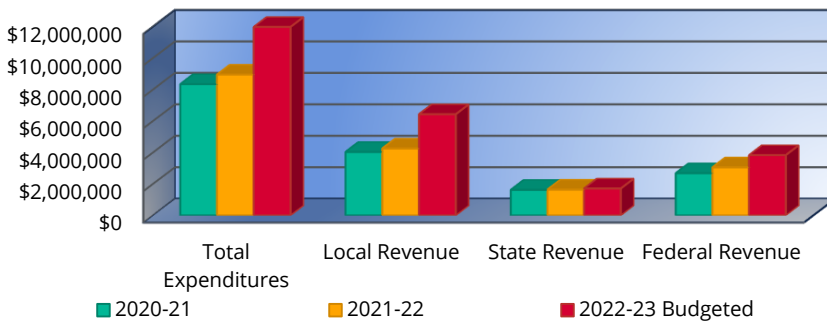
USD #: D0336
 USD Name: Holton
 County Name: Jackson
 School Year: 2023



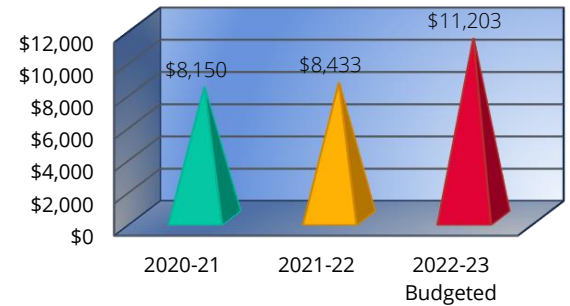
All Other Funds

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|--------------------|--------------------|---------------------|
| *Total Expenditures | \$8,346,794 | \$8,954,722 | \$11,982,333 |
| Total Expenditures per Pupil | \$8,150 | \$8,433 | \$11,203 |
| Local Revenue | \$4,037,180 | \$4,255,616 | \$6,433,934 |
| State Revenue | \$1,625,894 | \$1,642,771 | \$1,715,059 |
| Federal Revenue | \$2,683,720 | \$3,056,335 | \$3,833,340 |

Total Expenditures



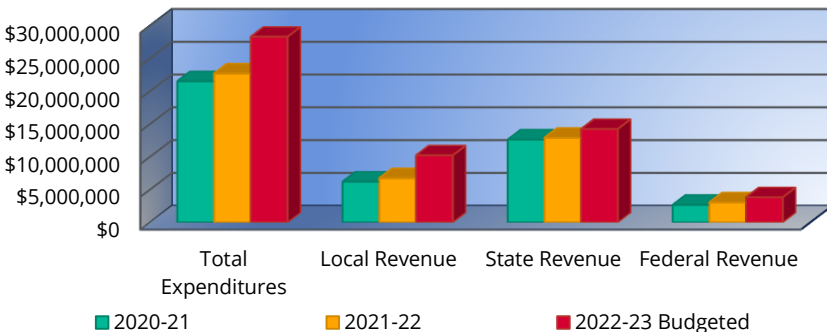
Total Expenditures per Pupil



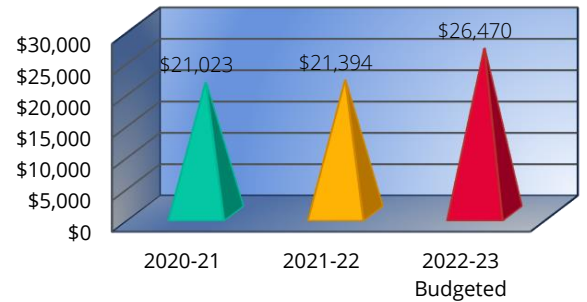
Total of All Funds

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|-------------------------------------|---------------------|---------------------|---------------------|
| *Total Expenditures | \$21,530,081 | \$22,718,166 | \$28,312,395 |
| Total Expenditures per Pupil | \$21,023 | \$21,394 | \$26,470 |
| Local Revenue | \$6,210,100 | \$6,754,848 | \$10,231,553 |
| State Revenue | \$12,636,261 | \$12,906,983 | \$14,247,502 |
| Federal Revenue | \$2,683,720 | \$3,056,335 | \$3,833,340 |

Total Expenditures



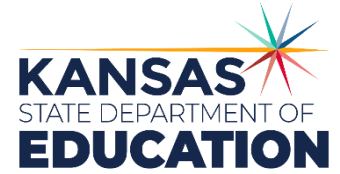
Total Expenditures per Pupil



* 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.

Financial Accountability Report

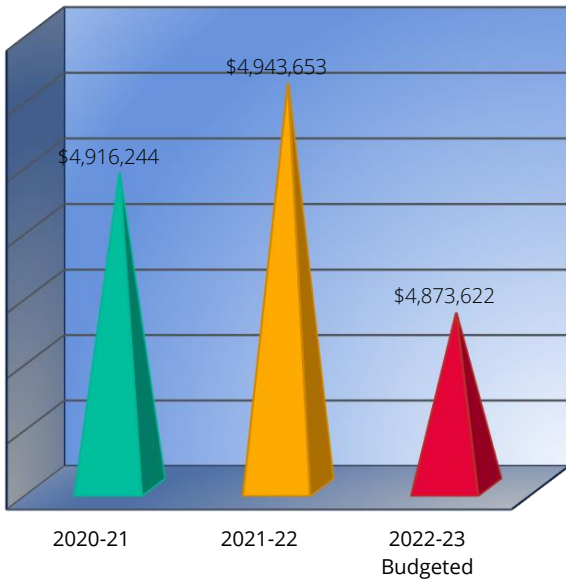
USD #: D0336
 USD Name: Holton
 County Name: Jackson
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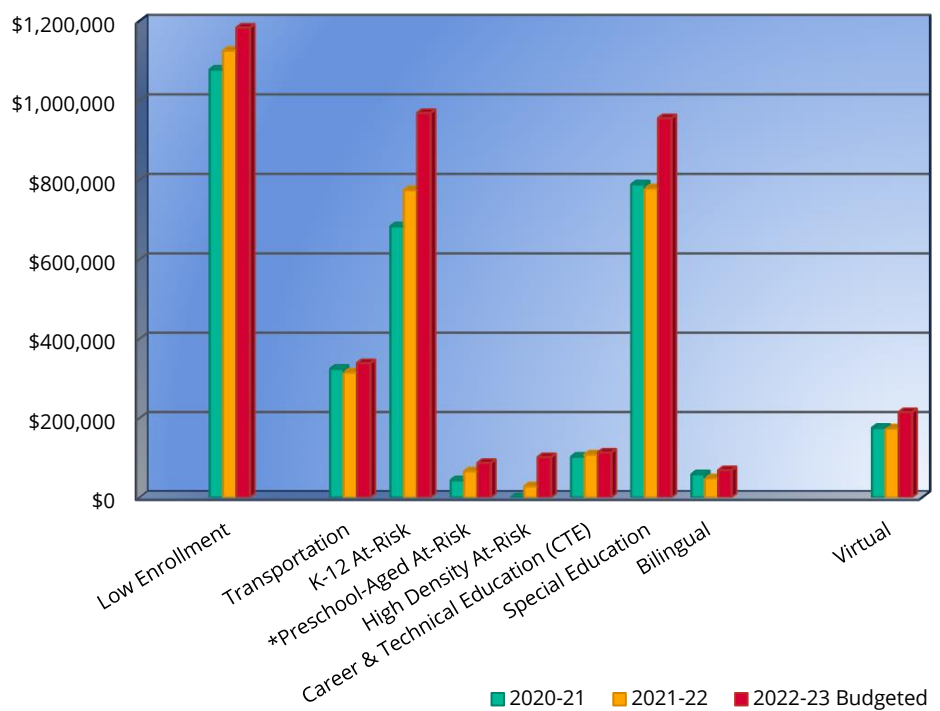
State Aid

| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|--|-------------|-------------|------------------|
| Base State Aid | \$4,916,244 | \$4,943,653 | \$4,873,622 |
| High Enrollment State Aid | \$0 | \$0 | \$0 |
| Low Enrollment State Aid | \$1,077,827 | \$1,125,205 | \$1,183,393 |
| ~School Facilities State Aid | \$0 | N/A | N/A |
| Transportation State Aid | \$324,399 | \$315,302 | \$338,735 |
| K-12 At-Risk State Aid | \$683,522 | \$774,608 | \$968,715 |
| *Preschool-Aged At-Risk State Aid | \$43,406 | \$65,884 | \$87,228 |
| High Density At-Risk State Aid | \$0 | \$28,236 | \$101,766 |
| Career & Technical Education (CTE) State Aid | \$102,803 | \$108,238 | \$113,396 |
| Special Education State Aid | \$789,142 | \$779,141 | \$955,671 |
| Bilingual State Aid | \$58,483 | \$48,472 | \$68,813 |
| Ancillary State Aid | \$0 | \$0 | \$0 |
| Cost of Living State Aid | \$0 | \$0 | \$0 |
| Virtual State Aid | \$175,493 | \$174,060 | \$215,165 |

BASE State Aid



All Other State Aid

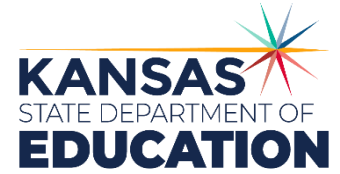


* Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old) along with Preschool-Aged At-Risk (4-years old). Therefore, for 2020-21 and prior, State Aid was only for Preschool-Aged At-Risk (4-years old).

~ 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.

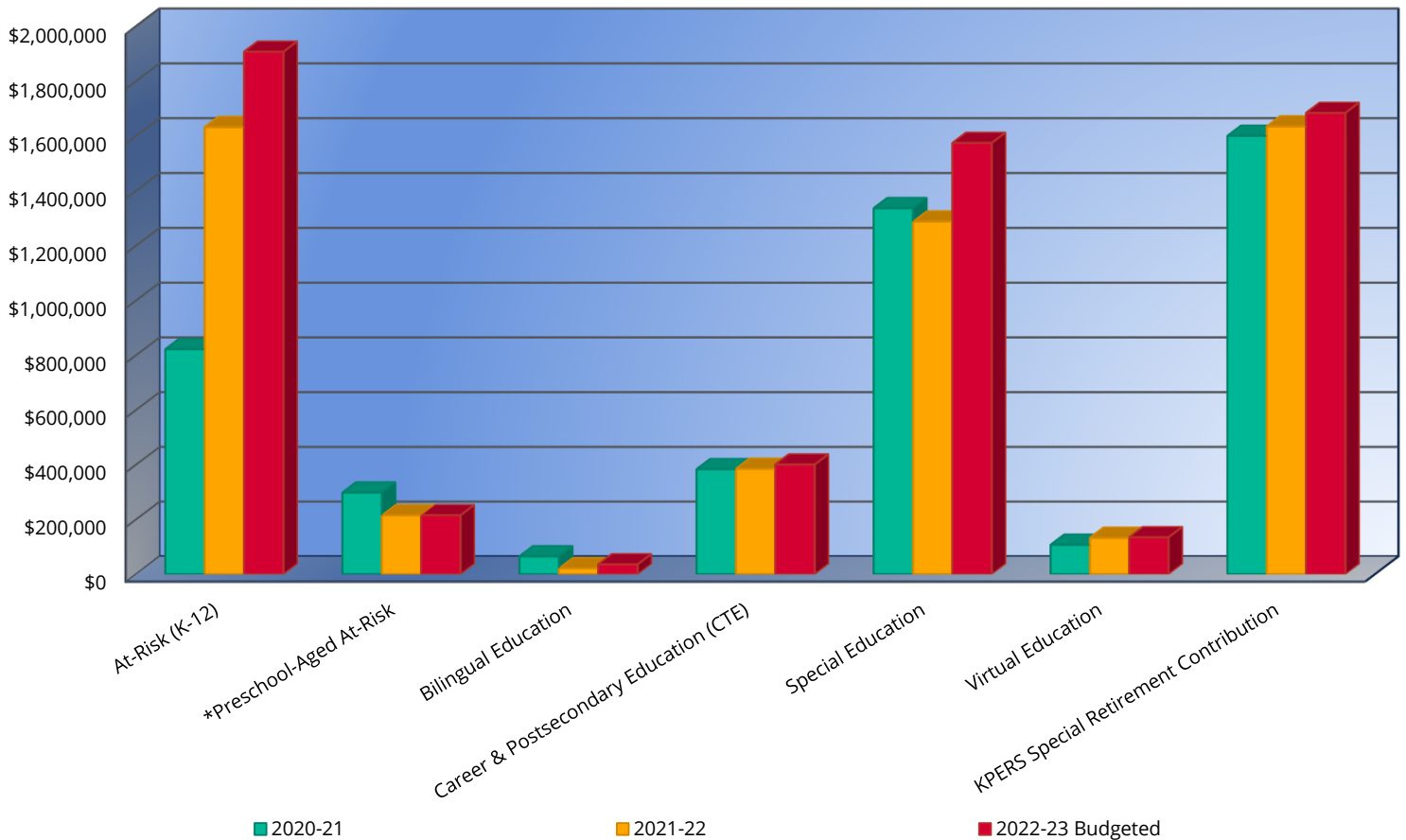
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USD #: D0336
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 County Name: Jackson
 School Year: 2023



Total Expenditures of Selected Funds

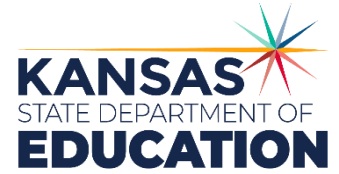
| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|---|-------------|-------------|------------------|
| At-Risk (K-12) - 13 | \$822,169 | \$1,632,726 | \$1,907,442 |
| *Preschool-Aged At-Risk - 11 | \$298,108 | \$215,429 | \$215,387 |
| Bilingual Education - 14 | \$65,000 | \$21,486 | \$35,888 |
| Career & Postsecondary Education (CTE) - 34 | \$383,482 | \$385,000 | \$400,788 |
| Special Education - 30 | \$1,336,684 | \$1,288,436 | \$1,574,840 |
| Virtual Education - 15 | \$107,292 | \$132,727 | \$135,000 |
| KPERS Special Retirement Contribution - 51 | \$1,600,676 | \$1,635,312 | \$1,684,371 |



* 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).

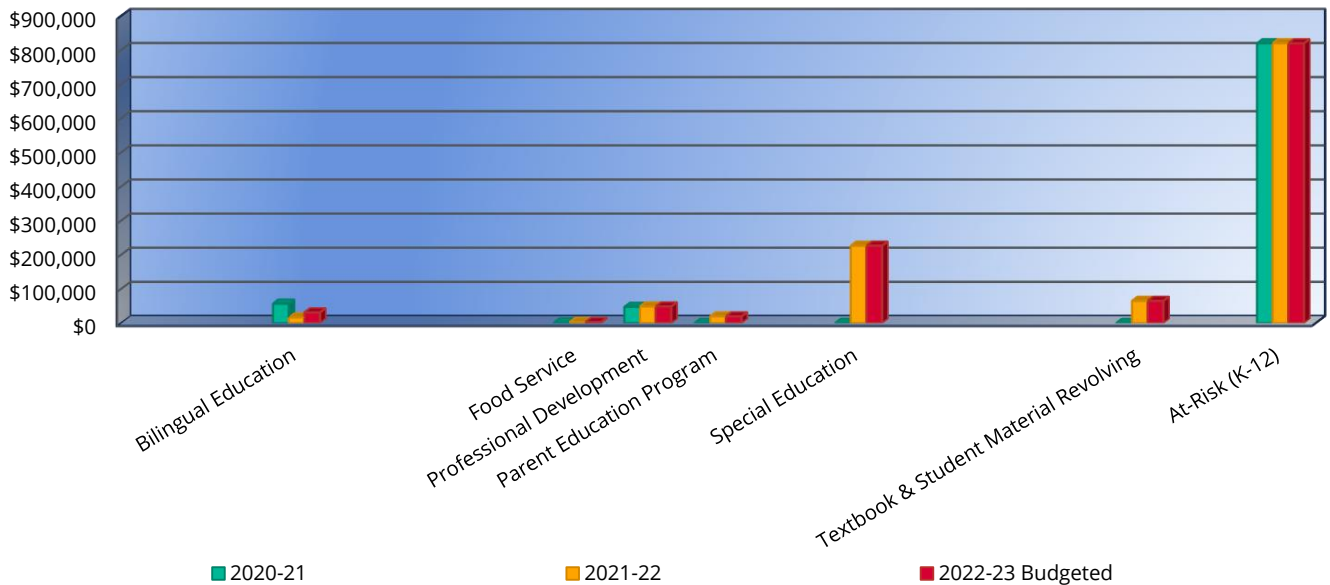
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 USD Name: Holton
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 School Year: 2023



Supplemental General (08) Transfers

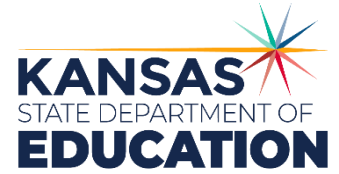
| | 2020-21 | 2021-22 | 2022-23 Budgeted |
|---|-----------|-----------|------------------|
| Adult Education - 10 | \$0 | \$0 | \$0 |
| Adult Supplemental Education - 12 | \$0 | \$0 | \$0 |
| Bilingual Education - 14 | \$56,891 | \$16,594 | \$30,996 |
| Virtual Education - 15 | \$0 | \$0 | \$0 |
| Driver Training - 18 | \$0 | \$0 | \$0 |
| Extraordinary School Program - 22 | \$0 | \$0 | \$0 |
| Food Service - 24 | \$1,420 | \$2,657 | \$2,657 |
| Professional Development - 26 | \$47,357 | \$48,484 | \$48,484 |
| Parent Education Program - 28 | \$0 | \$19,500 | \$19,500 |
| Summer School - 29 | \$0 | \$0 | \$0 |
| Special Education - 30 | \$0 | \$226,632 | \$226,632 |
| 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 | \$64,982 | \$64,982 |
| *Preschool-Aged At-Risk - 11 | \$0 | \$0 | \$0 |
| At-Risk (K-12) - 13 | \$820,000 | \$820,000 | \$820,000 |



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

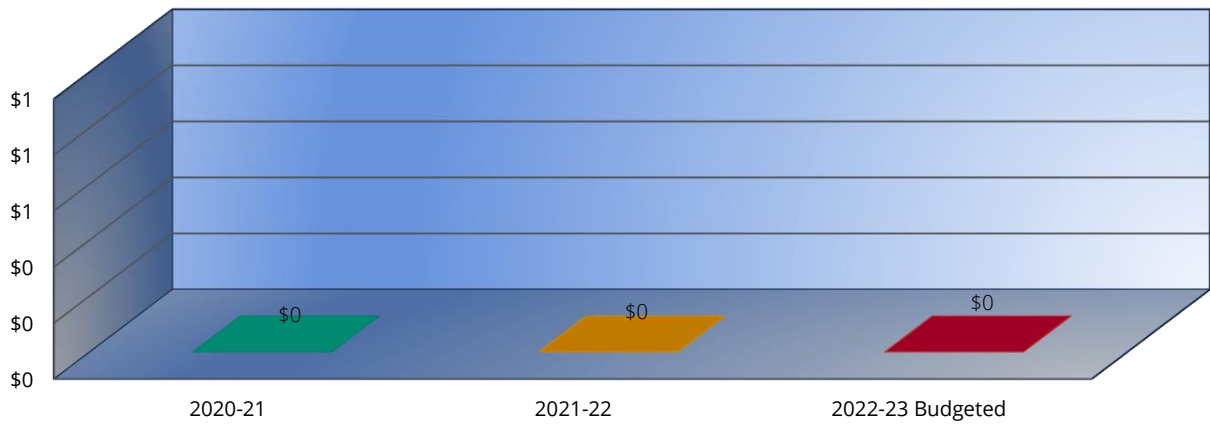
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USD #: D0336
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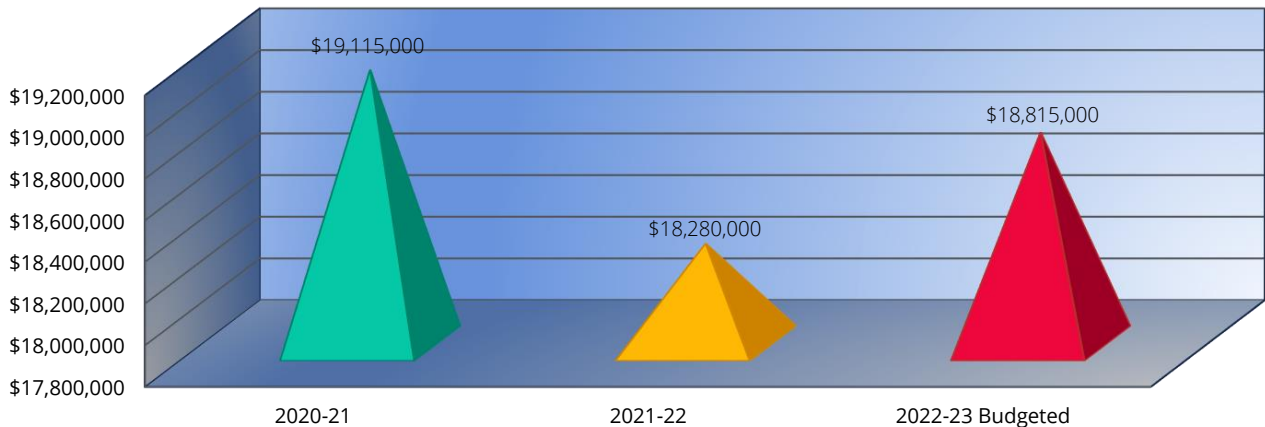
Article 6, Section 6 Constitutional Challenge

| | 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) | \$19,115,000 | \$18,280,000 | \$18,815,000 |



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

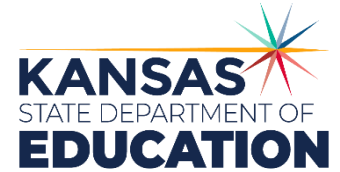
Financial Accountability Report

USD #: D0336

USD Name: Holton

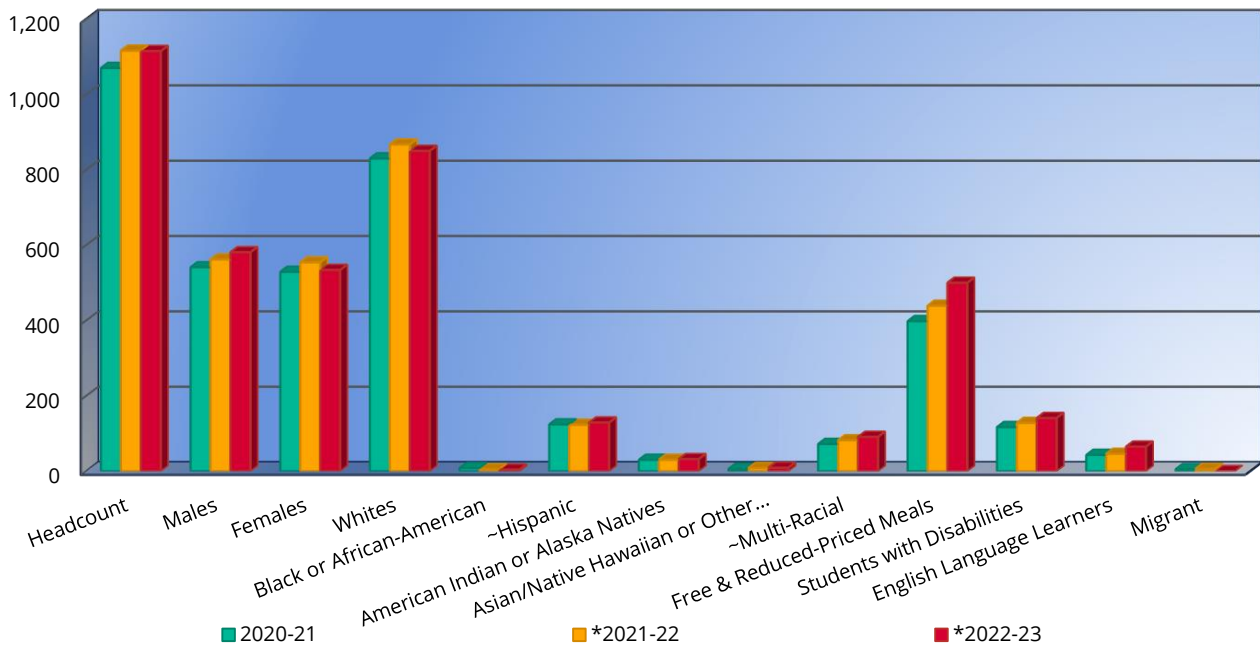
County Name: Jackson

School Year: 2023



Demographic Headcount¹

| | 2020-21 | *2021-22 | *2022-23 |
|---|---------|----------|----------|
| Headcount | 1,070 | 1,116 | 1,115 |
| Males | 541 | 562 | 581 |
| Females | 529 | 554 | 534 |
| Whites | 830 | 867 | 850 |
| Black or African-American | 8 | 5 | 4 |
| ~Hispanic | 124 | 123 | 129 |
| American Indian or Alaska Natives | 30 | 30 | 32 |
| Asian/Native Hawaiian or Other Pacific Islander | 6 | 8 | 9 |
| ~Multi-Racial | 72 | 82 | 91 |
| Free & Reduced-Priced Meals | 398 | 439 | 500 |
| Students with Disabilities | 117 | 128 | 141 |
| English Language Learners | 43 | 46 | 65 |
| ² Migrant | 5 | 6 | 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.