

Financial Accountability Report

USD #: D0314

USD Name: Brewster

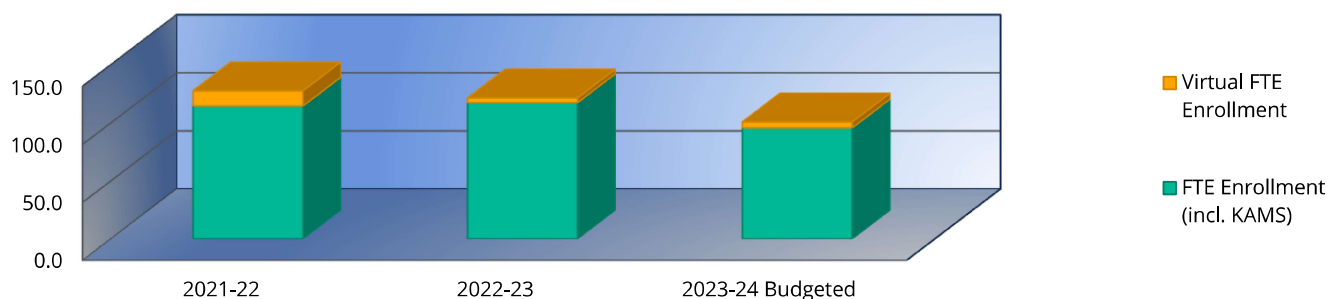
County Name: Thomas

School Year: 2024



Full Time Equivalency (FTE) Enrollment*

	2021-22	2022-23	2023-24 Budgeted
FTE Enrollment (incl. KAMS)	114.6	117.5	95.8
Virtual FTE Enrollment	13.0	4.0	5.0
Total FTE Enrollment	127.6	121.5	100.8

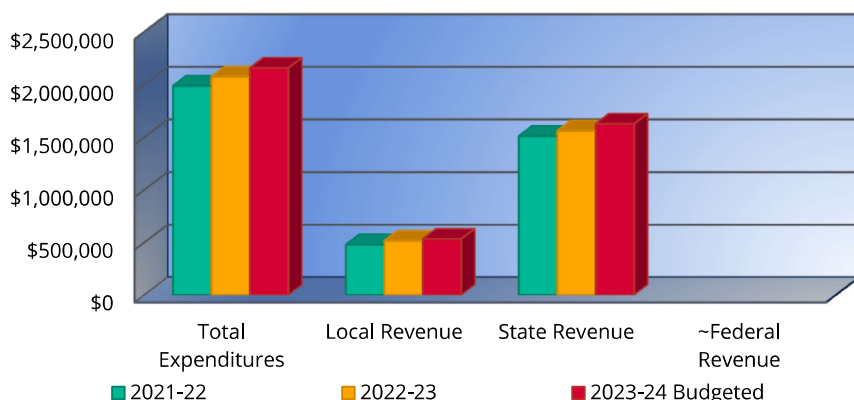


* Includes 2/20 count.

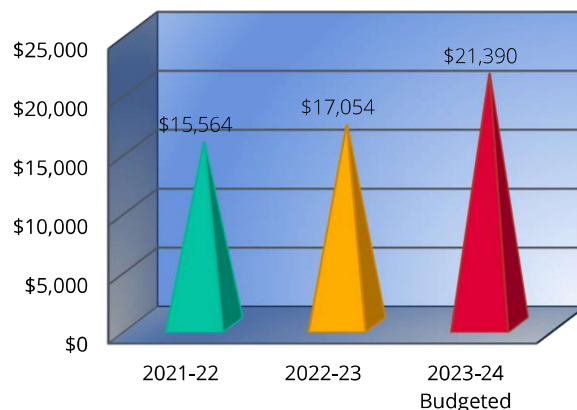
General & Supplemental General (06 & 08)

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$1,985,915	\$2,072,094	\$2,156,074
Total Expenditures per Pupil	\$15,564	\$17,054	\$21,390
Local Revenue	\$477,585	\$513,512	\$531,456
State Revenue	\$1,508,330	\$1,558,582	\$1,624,618
~Federal Revenue	\$0	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.

~ 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.

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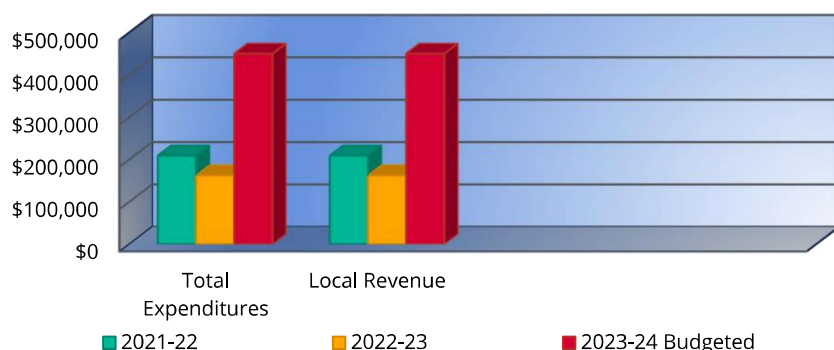
School Year: 2024



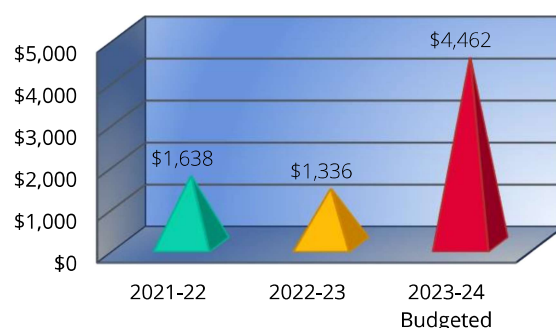
Capital Outlay (16)

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$208,977	\$162,273	\$449,721
Total Expenditures per Pupil	\$1,638	\$1,336	\$4,462
Local Revenue	\$208,977	\$162,273	\$449,721
State Revenue	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0

Total Expenditures



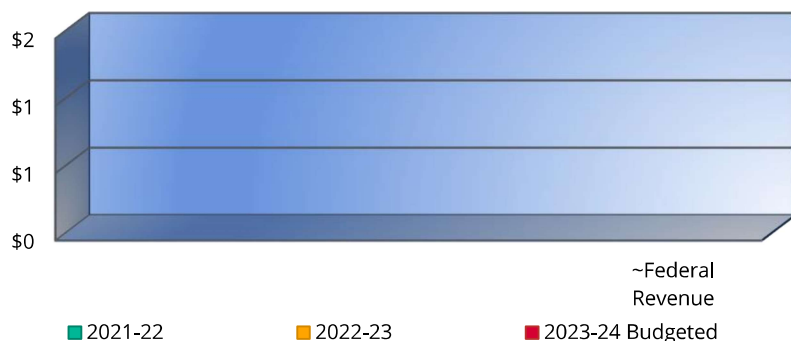
Total Expenditures per Pupil



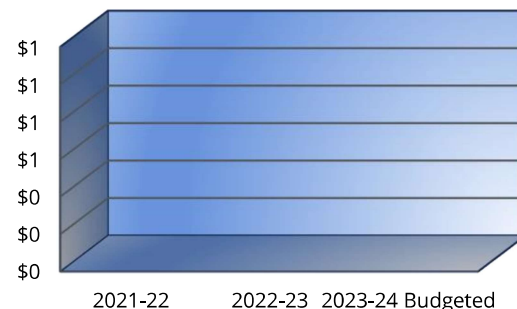
Bond & Interest (62 & 63)

	2021-22	2022-23	2023-24 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	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.

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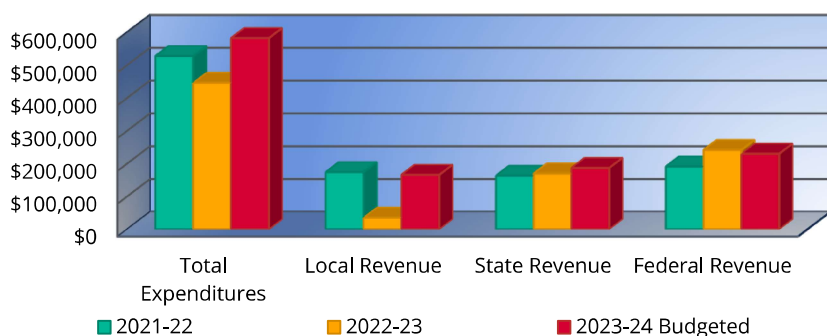
School Year: 2024



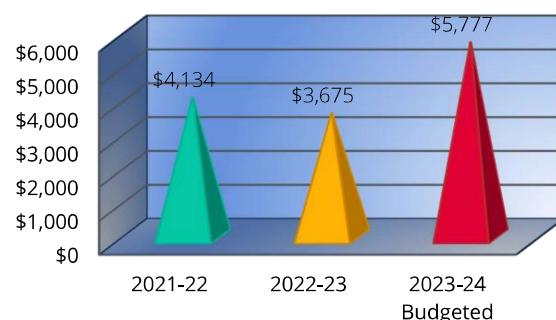
All Other Funds

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$527,553	\$446,541	\$582,272
Total Expenditures per Pupil	\$4,134	\$3,675	\$5,777
Local Revenue	\$173,804	\$35,365	\$165,648
State Revenue	\$162,764	\$169,593	\$186,660
Federal Revenue	\$190,985	\$241,583	\$229,964

Total Expenditures



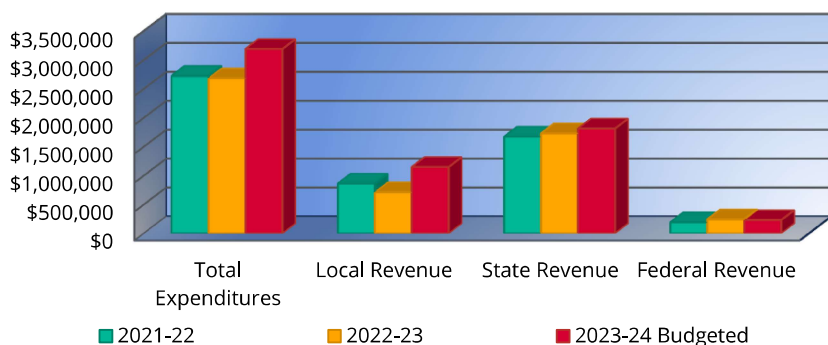
Total Expenditures per Pupil



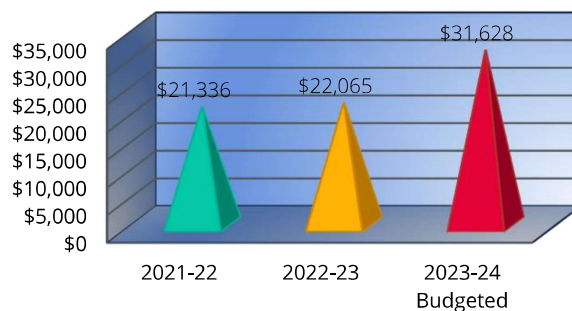
Total of All Funds

	2021-22	2022-23	2023-24 Budgeted
*Total Expenditures	\$2,722,445	\$2,680,908	\$3,188,067
Total Expenditures per Pupil	\$21,336	\$22,065	\$31,628
Local Revenue	\$860,366	\$711,150	\$1,146,825
State Revenue	\$1,671,094	\$1,728,175	\$1,811,278
Federal Revenue	\$190,985	\$241,583	\$229,964

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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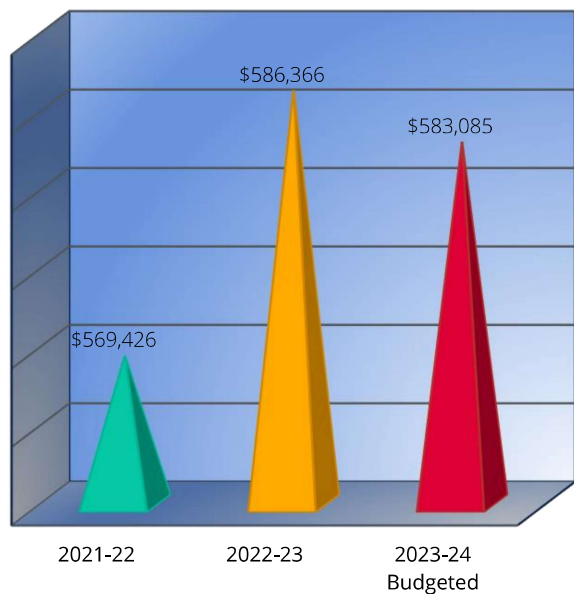
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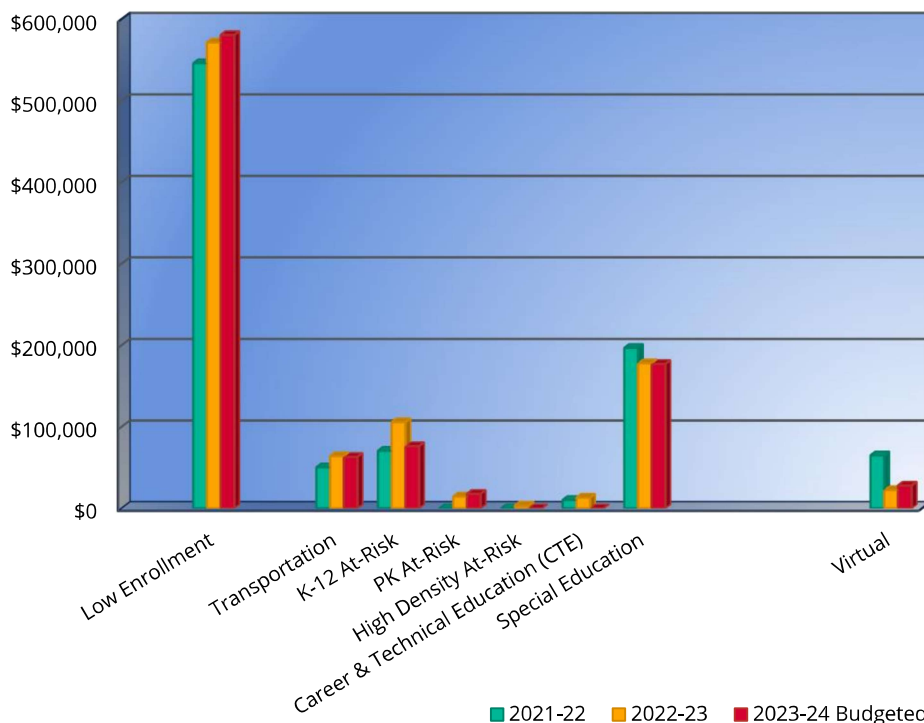
State Aid

	2021-22	2022-23	2023-24 Budgeted
Base State Aid	\$569,426	\$586,366	\$583,085
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$545,896	\$571,343	\$580,541
School Facilities State Aid	N/A	N/A	N/A
Transportation State Aid	\$50,354	\$63,967	\$63,091
K-12 At-Risk State Aid	\$70,590	\$105,643	\$76,320
PK At-Risk State Aid	\$0	\$14,538	\$17,808
High Density At-Risk State Aid	\$0	\$3,392	\$0
Career & Technical Education (CTE) State Aid	\$10,353	\$13,084	\$0
Special Education State Aid	\$196,711	\$177,879	\$177,065
Bilingual State Aid	\$0	\$0	\$0
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$65,000	\$22,400	\$28,000

BASE State Aid



All Other State Aid



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

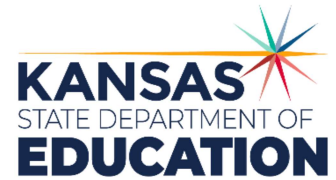
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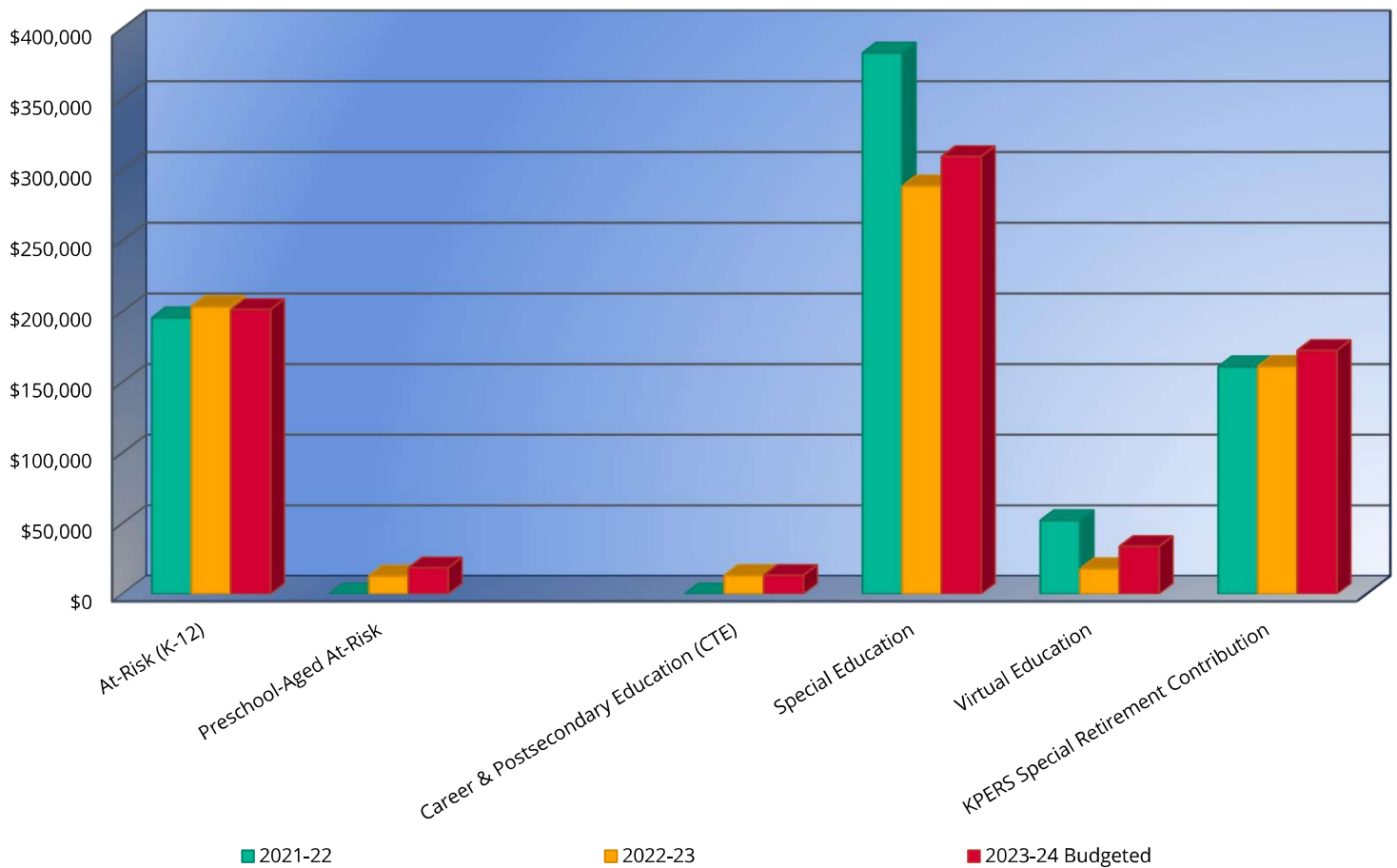
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School Year: 2024



Total Expenditures of Selected Funds

	2021-22	2022-23	2023-24 Budgeted
At-Risk (K-12) - 13	\$195,563	\$203,380	\$201,400
Preschool-Aged At-Risk - 11	\$0	\$12,711	\$18,500
Bilingual Education - 14	\$0	\$0	\$0
Career & Postsecondary Education (CTE) - 34	\$0	\$13,084	\$13,200
Special Education - 30	\$382,723	\$288,760	\$309,450
Virtual Education - 15	\$52,000	\$17,920	\$33,600
KPERS Special Retirement Contribution - 51	\$160,900	\$161,097	\$172,374



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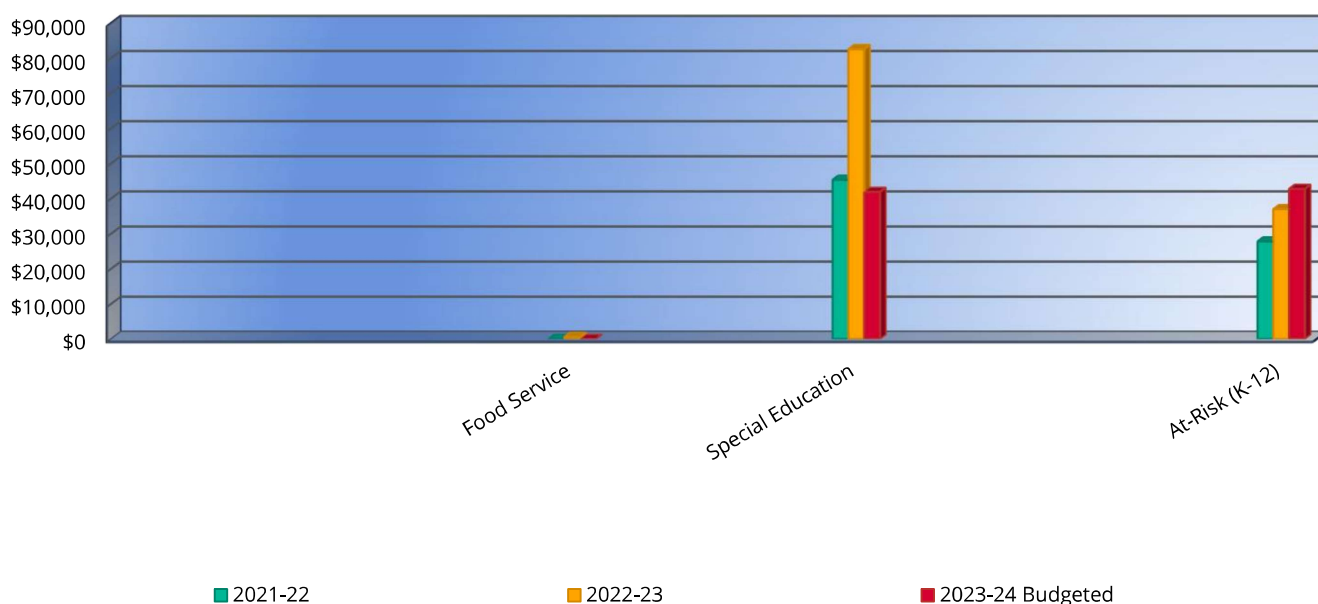
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Supplemental General (08) Transfers

	2021-22	2022-23	2023-24 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$0	\$0	\$0
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$0	\$555	\$0
Professional Development - 26	\$0	\$0	\$0
Parent Education Program - 28	\$0	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$45,348	\$82,586	\$41,917
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	\$27,793	\$37,000	\$42,752



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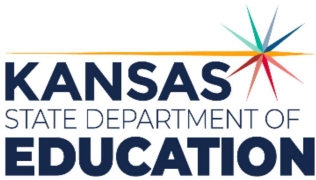
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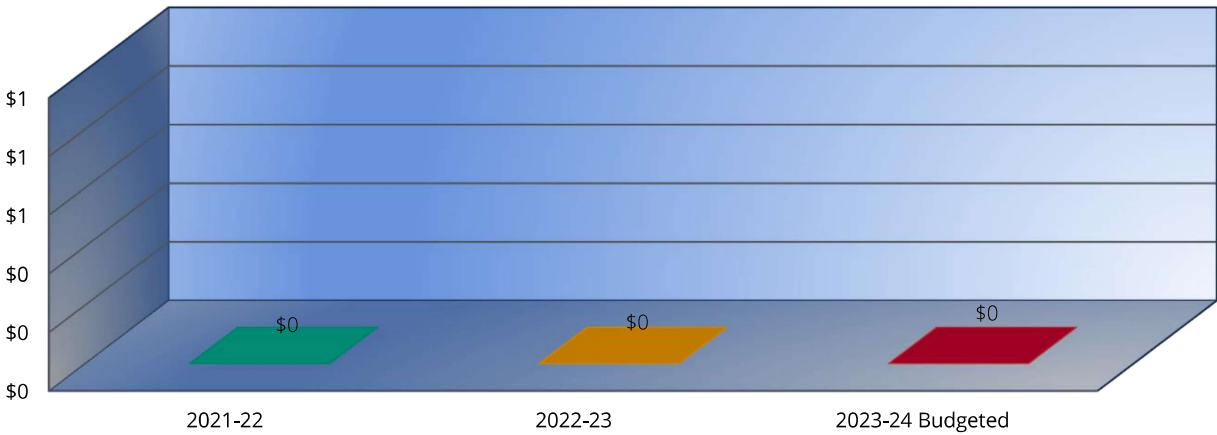
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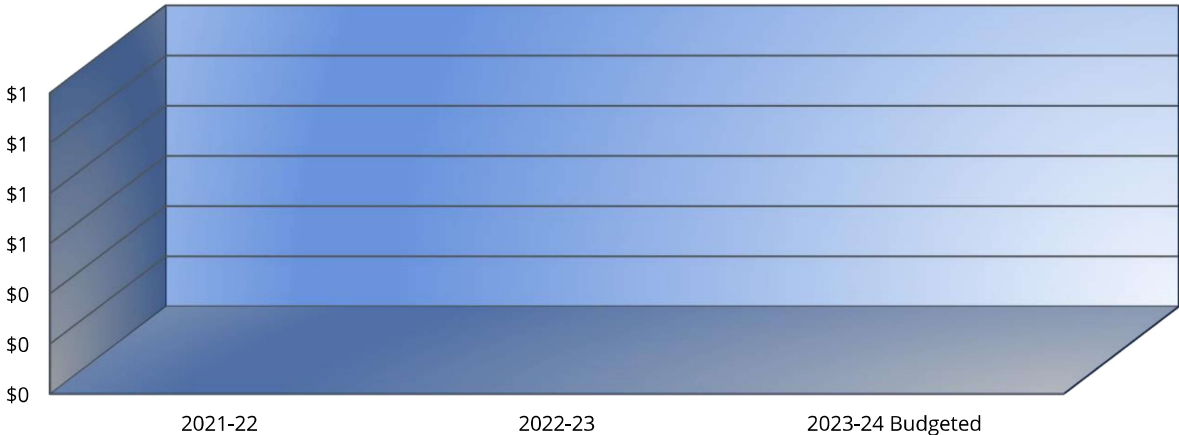
Article 6, Section 6 Constitutional Challenge

	2021-22	2022-23	2023-24 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2023		\$0	



General Obligation Bonded Indebtedness

	2021-22	2022-23	2023-24 Budgeted
Outstanding Principal (July 1)	\$0	\$0	\$0



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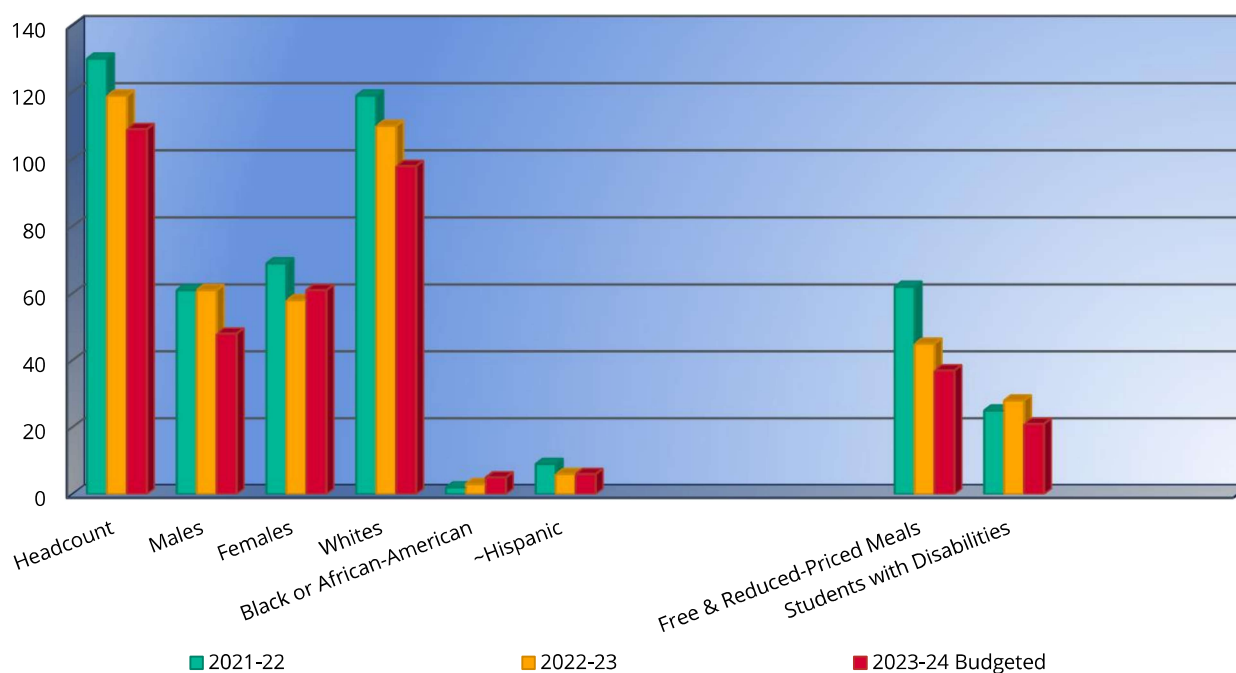
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Demographic Headcount¹

	2021-22	2022-23	2023-24 Budgeted
Headcount	130	119	109
Males	61	61	48
Females	69	58	61
Whites	119	110	98
Black or African-American	2	3	5
~Hispanic	9	6	6
American Indian or Alaska Natives	0	0	0
Asian/Native Hawaiian or Other Pacific Islander	0	0	0
~Multi-Racial	0	0	0
Free & Reduced-Priced Meals	62	45	37
Students with Disabilities	25	28	21
English Language Learners	0	0	0
² Migrant	0	0	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.