

Financial Accountability Report

USD #: D0248

USD Name: Girard

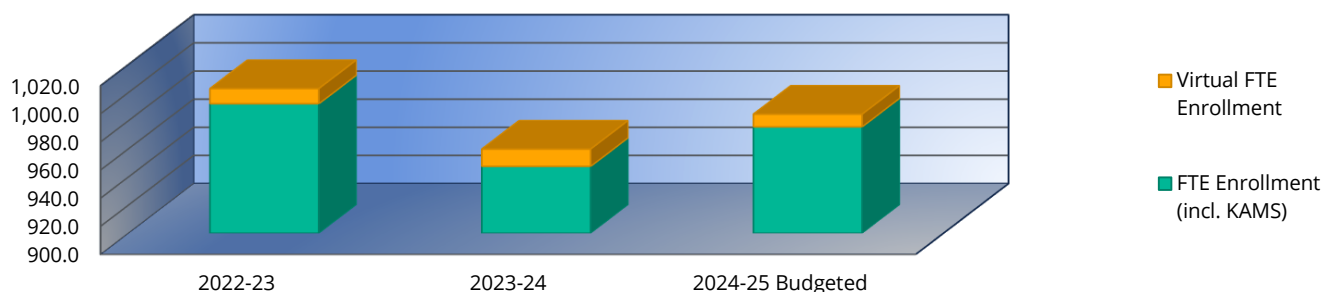
County Name: Crawford

School Year: 2025



Full Time Equivalency (FTE) Enrollment*

	2022-23	2023-24	2024-25 Budgeted
FTE Enrollment (incl. KAMS)	992.0	947.5	975.6
Virtual FTE Enrollment	10.8	12.3	9.0
Total FTE Enrollment	1,002.8	959.8	984.6

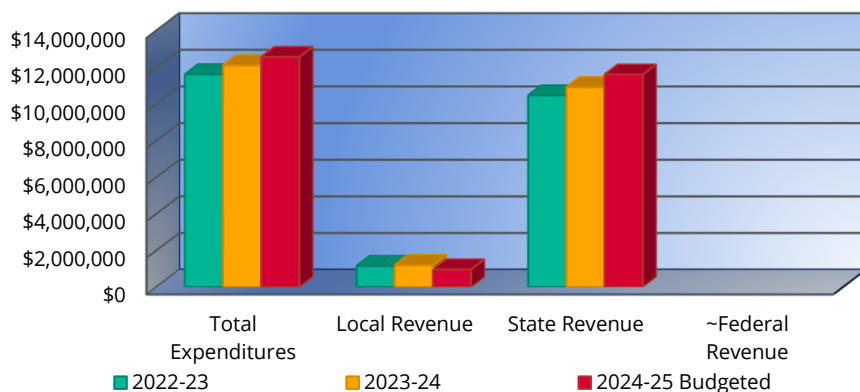


* Includes 2/20 count.

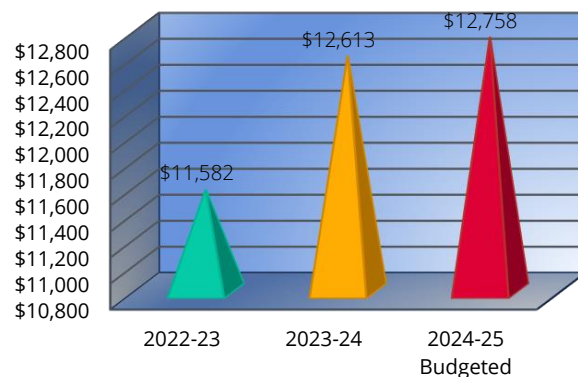
General & Supplemental General (06 & 08)

	2022-23	2023-24	2024-25 Budgeted
*Total Expenditures	\$11,614,899	\$12,105,731	\$12,561,932
Total Expenditures per Pupil	\$11,582	\$12,613	\$12,758
Local Revenue	\$1,149,417	\$1,199,375	\$959,793
State Revenue	\$10,465,482	\$10,906,356	\$11,602,139
~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.

~ 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.

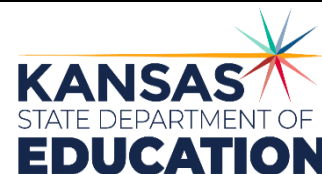
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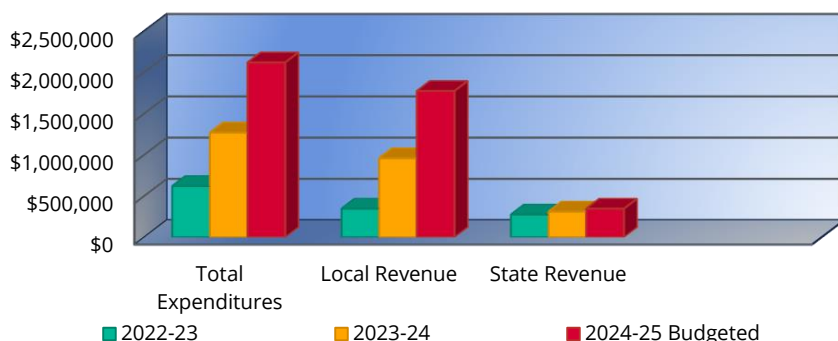
School Year: 2025



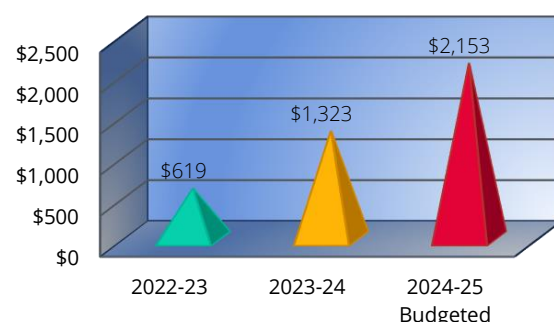
Capital Outlay (16)

	2022-23	2023-24	2024-25 Budgeted
*Total Expenditures	\$620,765	\$1,269,624	\$2,120,000
Total Expenditures per Pupil	\$619	\$1,323	\$2,153
Local Revenue	\$346,170	\$958,974	\$1,774,029
State Revenue	\$274,595	\$310,650	\$345,971
Federal Revenue	\$0	\$0	\$0

Total Expenditures



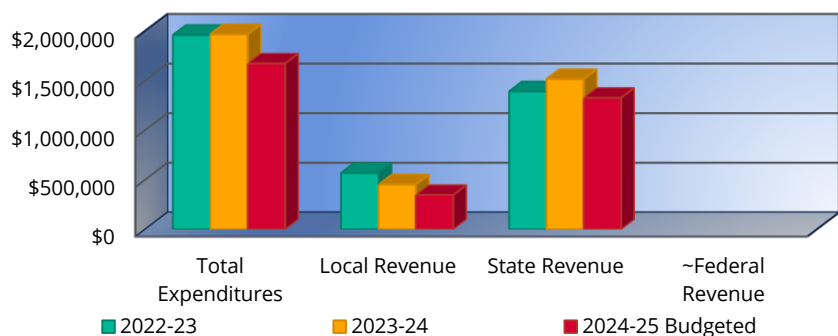
Total Expenditures per Pupil



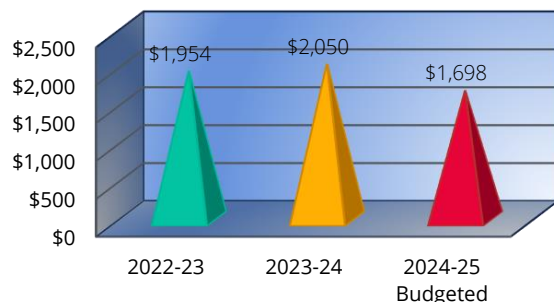
Bond & Interest (62 & 63)

	2022-23	2023-24	2024-25 Budgeted
*Total Expenditures	\$1,959,020	\$1,967,231	\$1,671,660
Total Expenditures per Pupil	\$1,954	\$2,050	\$1,698
Local Revenue	\$568,116	\$452,463	\$346,316
State Revenue	\$1,390,904	\$1,514,768	\$1,325,344
~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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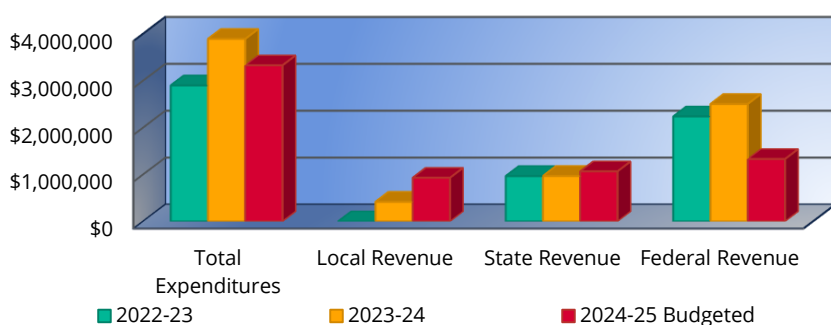
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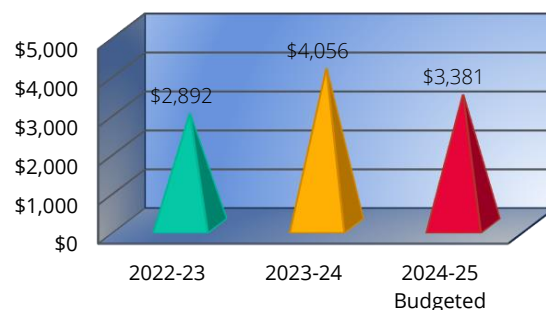
All Other Funds

	2022-23	2023-24	2024-25 Budgeted
*Total Expenditures	\$2,899,923	\$3,893,404	\$3,328,815
Total Expenditures per Pupil	\$2,892	\$4,056	\$3,381
Local Revenue	\$0	\$419,029	\$931,083
State Revenue	\$966,430	\$969,360	\$1,067,254
Federal Revenue	\$2,238,264	\$2,505,015	\$1,330,478

Total Expenditures



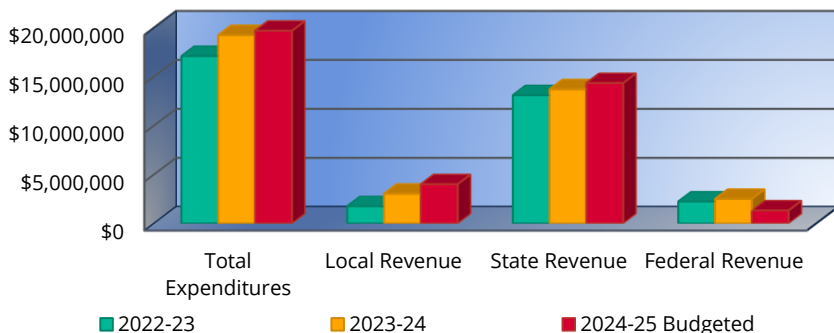
Total Expenditures per Pupil



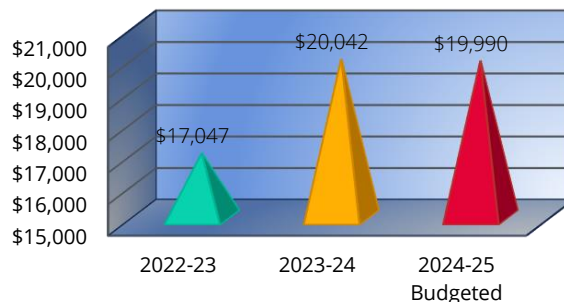
Total of All Funds

	2022-23	2023-24	2024-25 Budgeted
*Total Expenditures	\$17,094,607	\$19,235,990	\$19,682,407
Total Expenditures per Pupil	\$17,047	\$20,042	\$19,990
Local Revenue	\$1,758,932	\$3,029,841	\$4,011,221
State Revenue	\$13,097,411	\$13,701,134	\$14,340,708
Federal Revenue	\$2,238,264	\$2,505,015	\$1,330,478

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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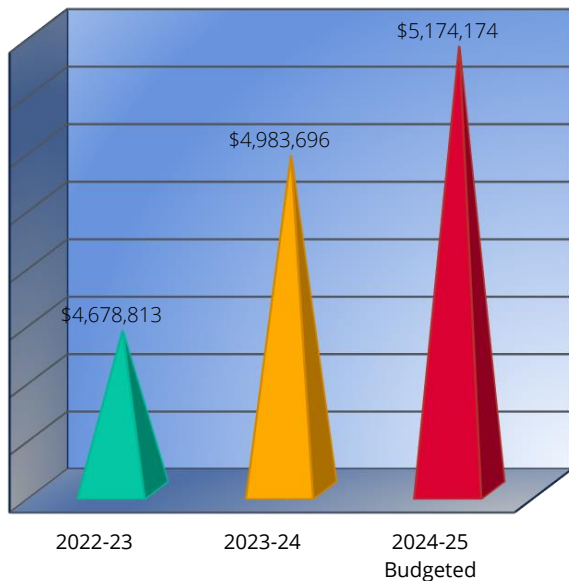
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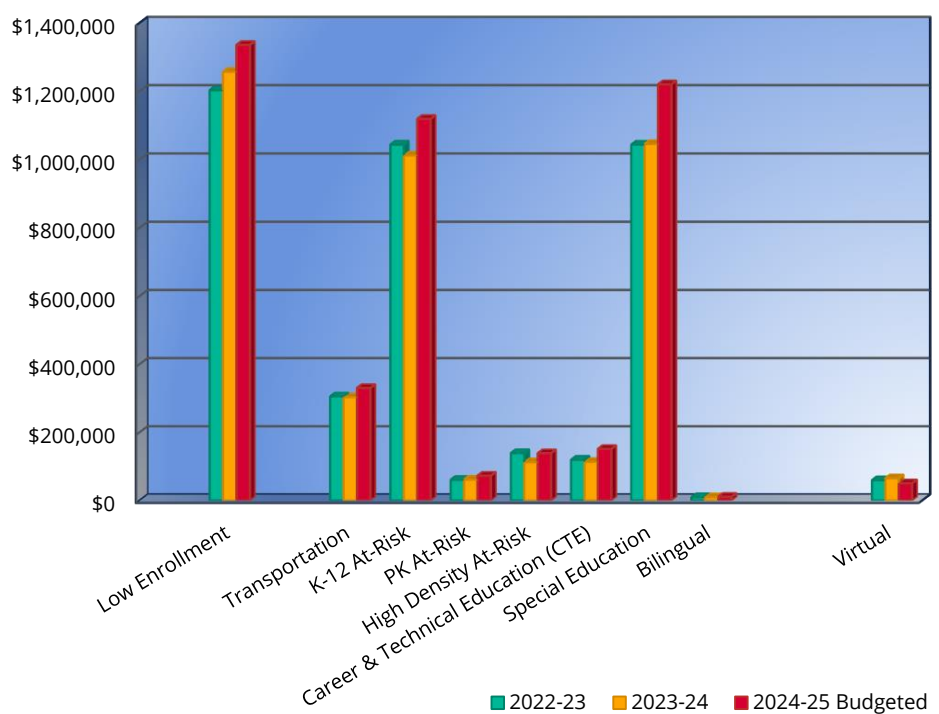
State Aid

	2022-23	2023-24	2024-25 Budgeted
Base State Aid	\$4,678,813	\$4,983,696	\$5,174,174
High Enrollment State Aid	\$0	\$0	\$0
Low Enrollment State Aid	\$1,203,262	\$1,257,245	\$1,335,895
School Facilities State Aid	N/A	N/A	N/A
Transportation State Aid	\$305,298	\$303,245	\$330,209
K-12 At-Risk State Aid	\$1,043,828	\$1,012,003	\$1,119,162
PK At-Risk State Aid	\$60,575	\$61,056	\$72,603
High Density At-Risk State Aid	\$139,080	\$112,445	\$138,752
Career & Technical Education (CTE) State Aid	\$119,696	\$113,462	\$151,122
Special Education State Aid	\$1,043,703	\$1,045,744	\$1,220,481
Bilingual State Aid	\$9,692	\$9,667	\$10,756
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$59,545	\$65,240	\$50,400

BASE State Aid



All Other State Aid



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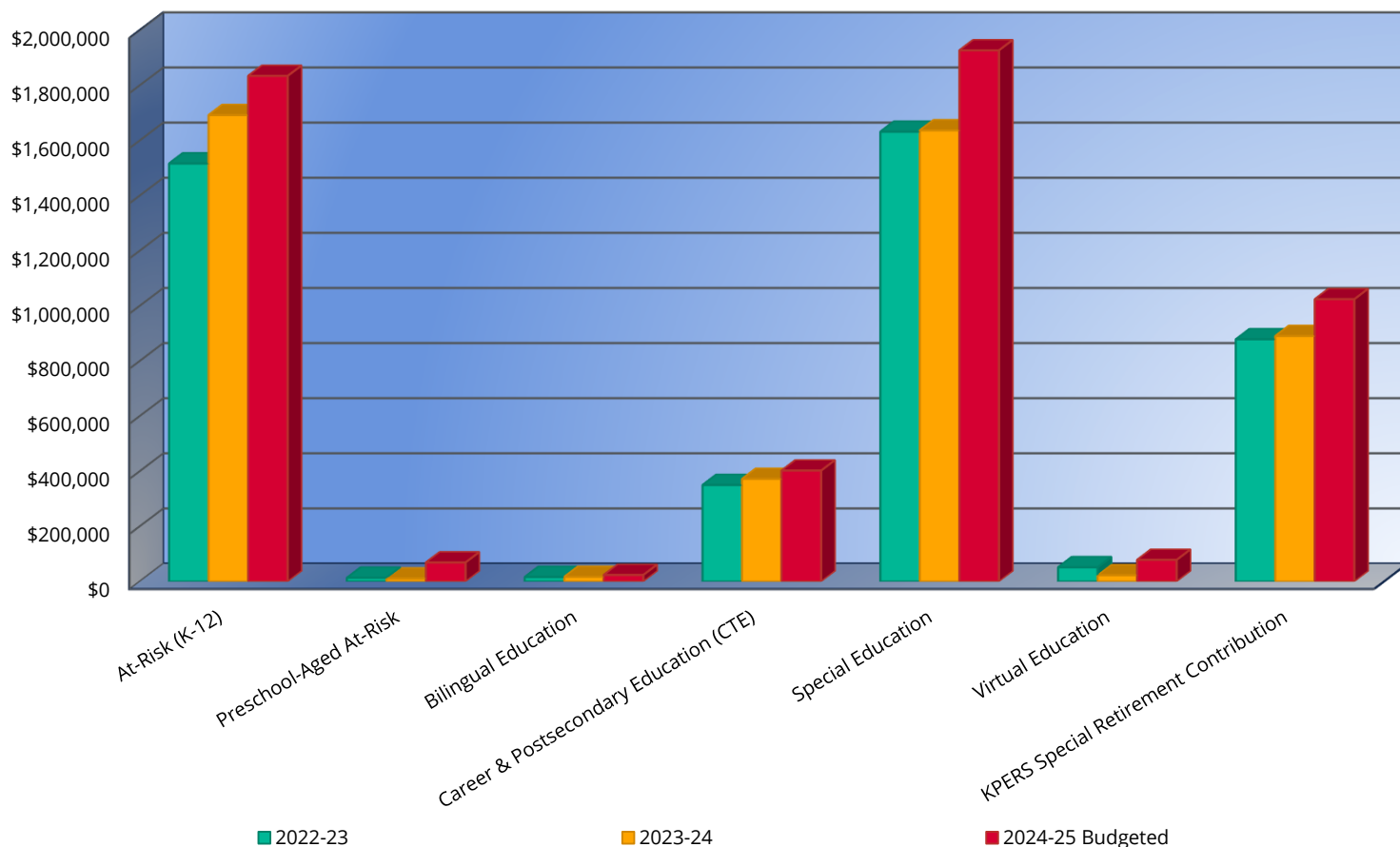
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Total Expenditures of Selected Funds

	2022-23	2023-24	2024-25 Budgeted
At-Risk (K-12) - 13	\$1,516,766	\$1,692,448	\$1,834,500
Preschool-Aged At-Risk - 11	\$13,390	\$10,744	\$69,000
Bilingual Education - 14	\$16,103	\$16,633	\$23,500
Career & Postsecondary Education (CTE) - 34	\$350,014	\$372,138	\$402,500
Special Education - 30	\$1,631,984	\$1,637,078	\$1,927,201
Virtual Education - 15	\$51,500	\$22,750	\$78,400
KPERS Special Retirement Contribution - 51	\$878,808	\$890,805	\$1,024,426



Supplemental General (08) Transfers

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

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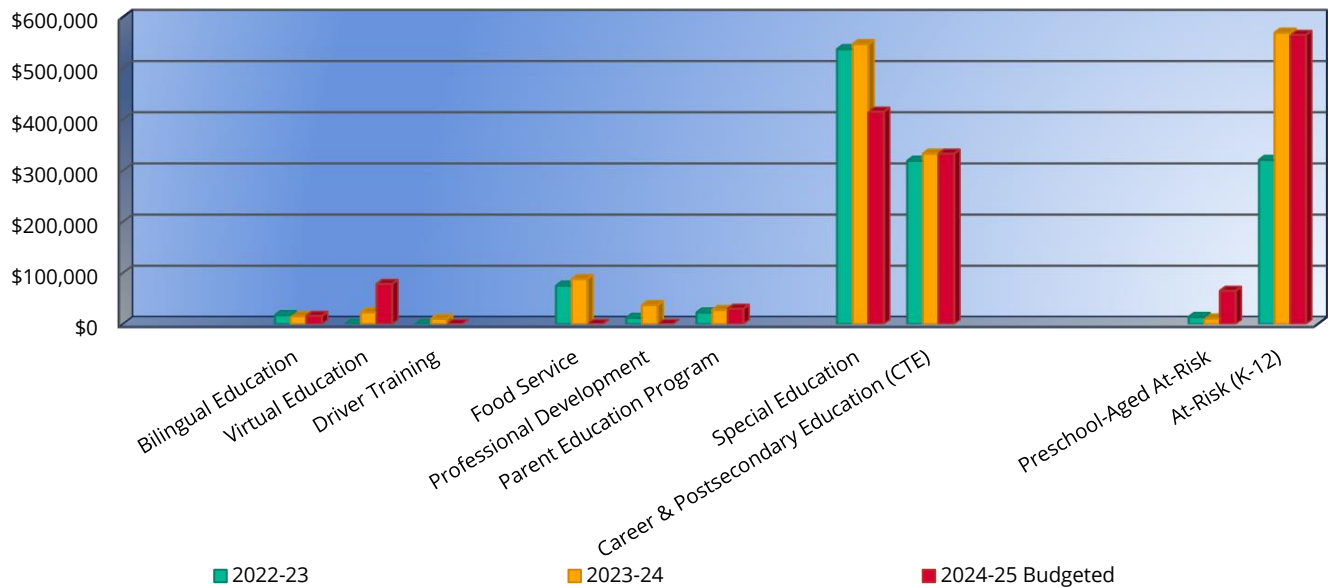
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	2022-23	2023-24	2024-25 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$17,400	\$15,330	\$16,000
Virtual Education - 15	\$0	\$22,750	\$78,400
Driver Training - 18	\$0	\$10,000	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$75,000	\$88,000	\$0
Professional Development - 26	\$12,000	\$37,000	\$0
Parent Education Program - 28	\$22,500	\$27,500	\$30,000
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$537,000	\$547,000	\$415,000
Career & Postsecondary Education (CTE) - 34	\$319,000	\$333,000	\$333,000
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	\$13,800	\$10,800	\$65,000
At-Risk (K-12) - 13	\$320,553	\$569,303	\$565,000



Article 6, Section 6 Constitutional Challenge

	2022-23	2023-24	2024-25 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2024	\$0		

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

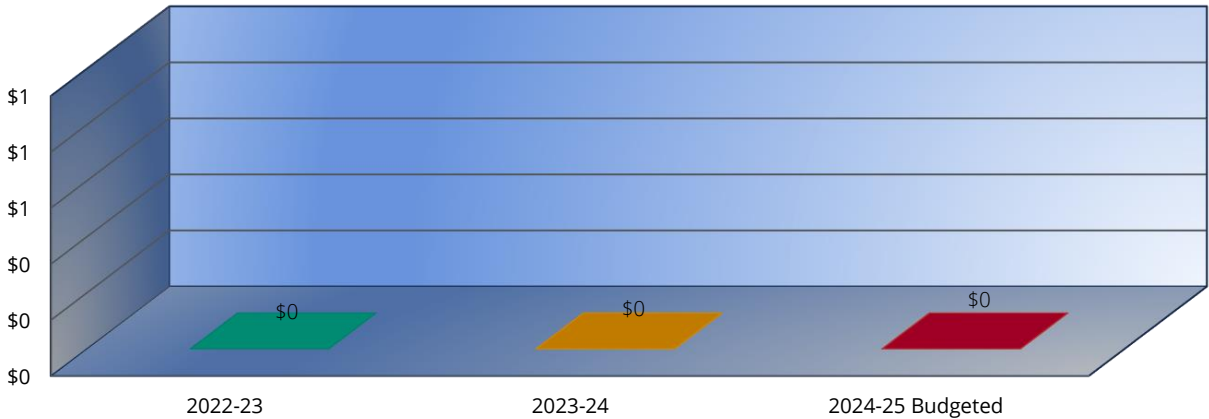
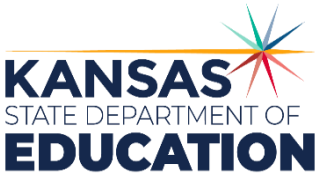
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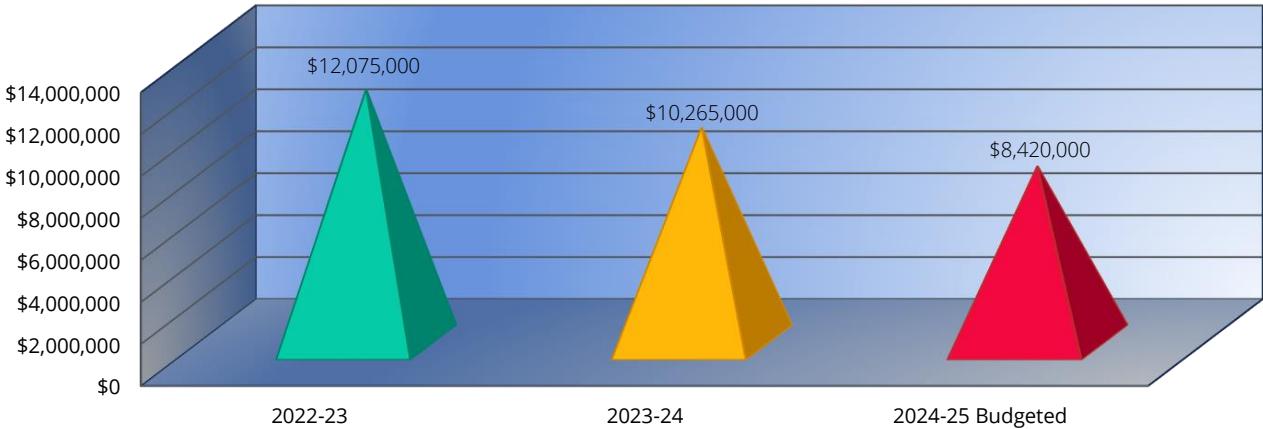
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General Obligation Bonded Indebtedness

	2022-23	2023-24	2024-25 Budgeted
Outstanding Principal (July 1)	\$12,075,000	\$10,265,000	\$8,420,000



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

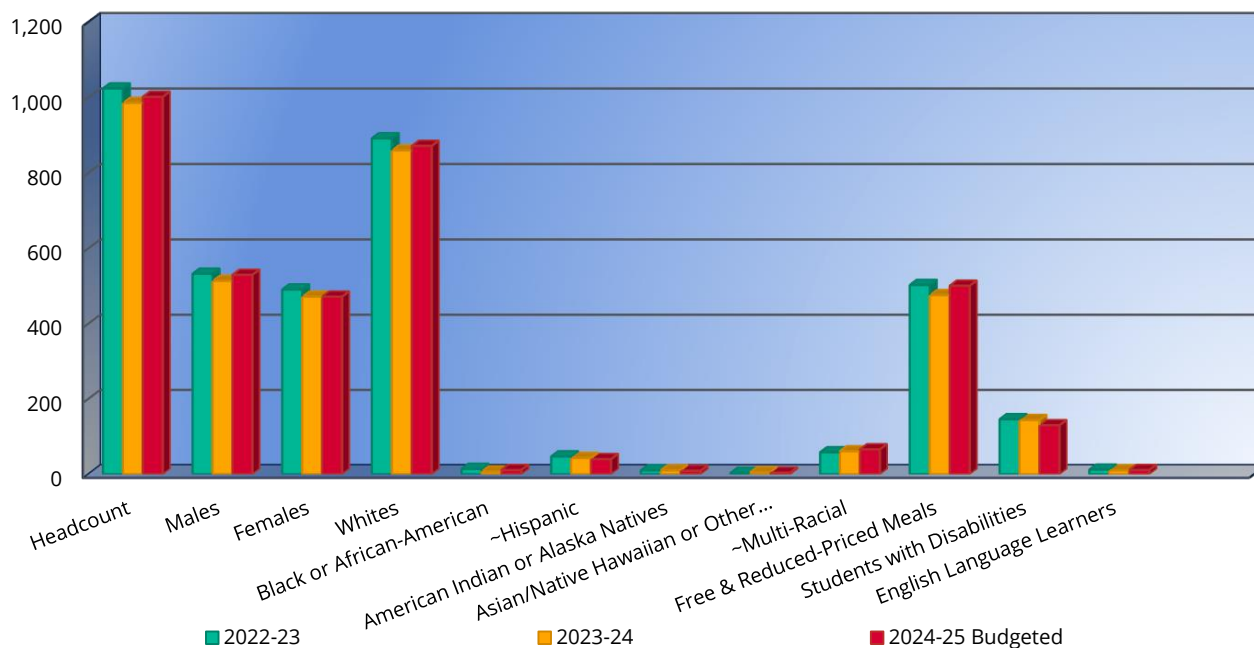
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Demographic Headcount¹

	2022-23	2023-24	2024-25 Budgeted
Headcount	1,024	986	1,002
Males	533	514	530
Females	491	472	472
Whites	892	860	872
Black or African-American	14	7	11
~Hispanic	47	43	40
American Indian or Alaska Natives	10	10	9
Asian/Native Hawaiian or Other Pacific Islander	3	5	4
~Multi-Racial	58	61	66
Free & Reduced-Priced Meals	503	476	501
Students with Disabilities	146	144	130
English Language Learners	12	10	11
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.