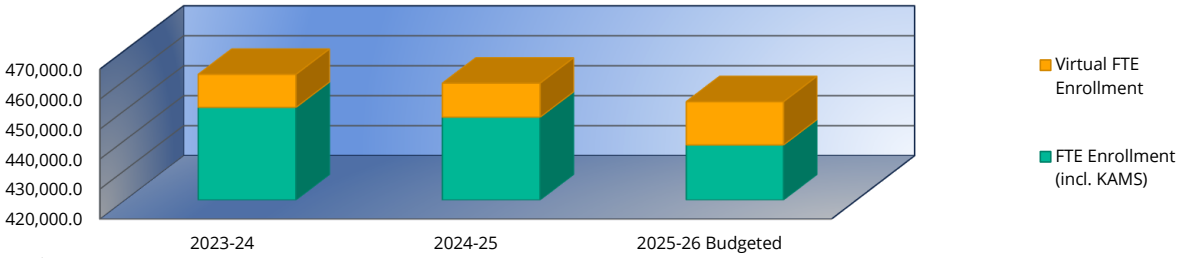
Financial Accountability Report

USD #: D0999
USD Name: All Districts
County Name: All Counties
School Year: 2026

Full Time Equivalency (FTE) Enrollment*

	2023-24	2024-25	2025-26 Budgeted
FTE Enrollment (incl. KAMS)	450,910.6	447,645.8	438,361.8
Virtual FTE Enrollment	11,001.0	11,328.3	14,441.9
Total FTE Enrollment	**461,911.6**	**458,974.1**	**452,679.2**

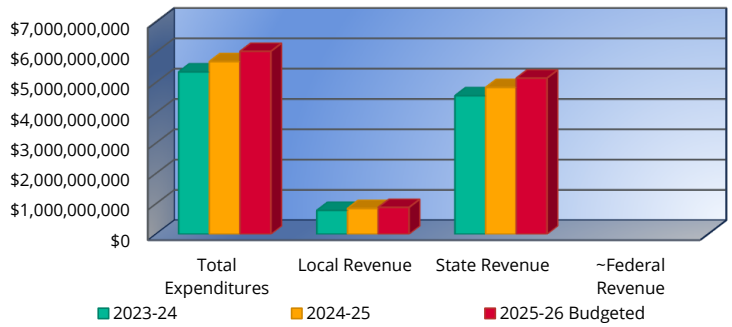


* Includes 2/20 count.

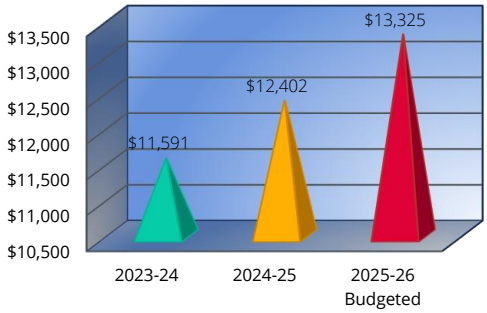
General & Supplemental General (06 & 08)

	2023-24	2024-25	2025-26 Budgeted
***Total Expenditures**	**$5,354,018,606**	**$5,692,236,268**	**$6,031,760,719**
Total Expenditures per Pupil	**$11,591**	**$12,402**	**$13,325**
Local Revenue	$786,062,364	$851,035,589	$884,521,846
State Revenue	$4,567,956,242	$4,841,200,679	$5,147,238,873
~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.

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

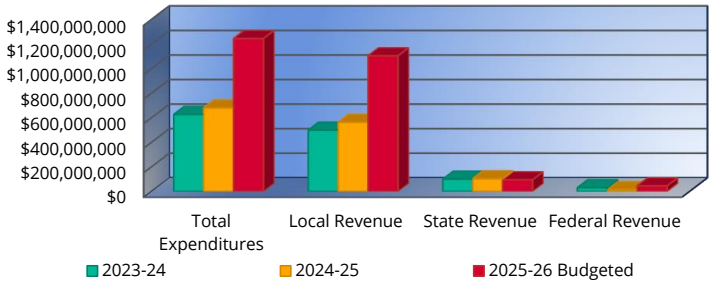
Financial Accountability Report

USD #: D0999
USD Name: All Districts
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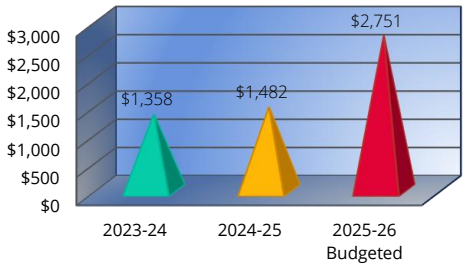
Capital Outlay (16)

	2023-24	2024-25	2025-26 Budgeted
***Total Expenditures**	**$627,157,769**	**$680,280,970**	**$1,245,140,592**
Total Expenditures per Pupil	**$1,358**	**$1,482**	**$2,751**
Local Revenue	$499,342,837	$563,540,524	$1,104,859,196
State Revenue	$100,317,187	$103,121,209	$94,852,897
Federal Revenue	$30,486,424	$14,276,128	$45,428,499

Total Expenditures



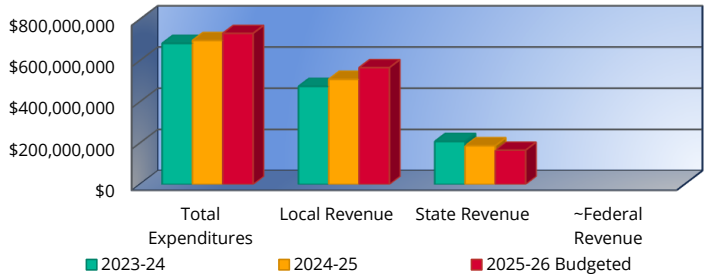
Total Expenditures per Pupil



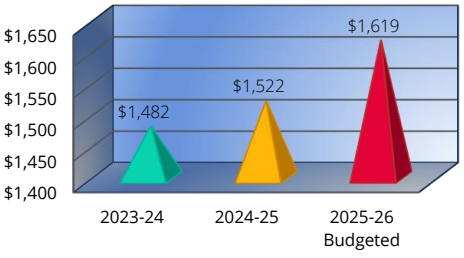
Bond & Interest (62 & 63)

	2023-24	2024-25	2025-26 Budgeted
***Total Expenditures**	**$684,562,970**	**$698,606,424**	**$733,032,423**
Total Expenditures per Pupil	**$1,482**	**$1,522**	**$1,619**
Local Revenue	$475,843,935	$510,482,489	$566,837,887
State Revenue	$208,719,035	$188,123,935	$166,194,536
~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.

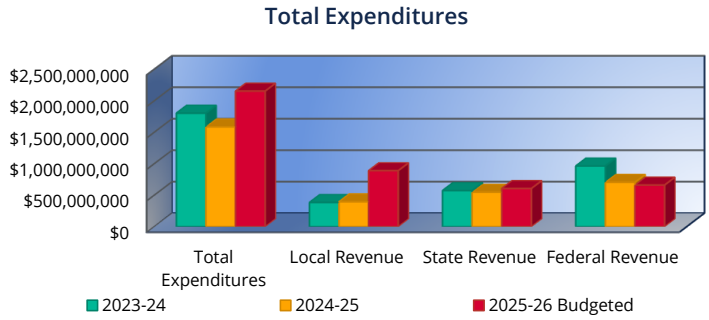
Note: The scale for each chart will vary based on individual district's data.

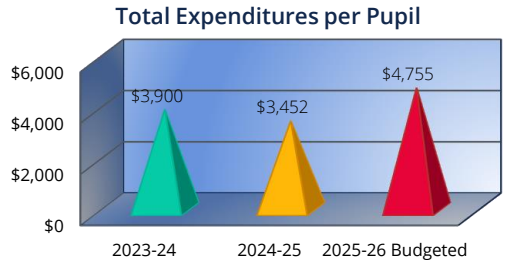
Financial Accountability Report

USD #: D0999
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All Other Funds

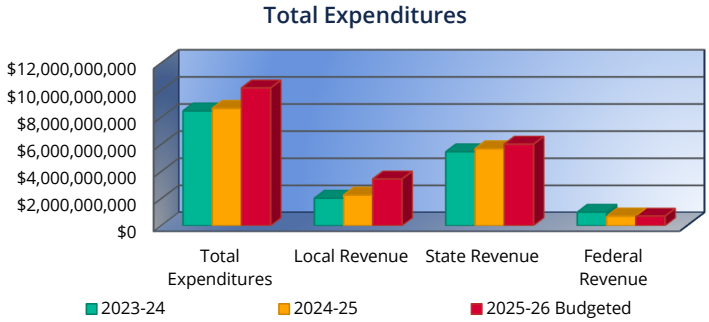
	2023-24	2024-25	2025-26 Budgeted
***Total Expenditures**	**$1,801,434,093**	**$1,584,137,218**	**$2,152,353,405**
Total Expenditures per Pupil	**$3,900**	**$3,452**	**$4,755**
Local Revenue	$382,532,698	$394,435,987	$888,344,034
State Revenue	$571,918,782	$546,450,626	$605,220,917
Federal Revenue	$962,873,554	$703,487,280	$659,853,009

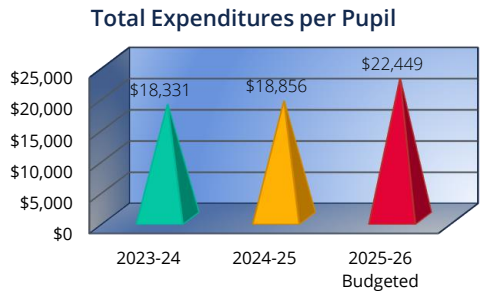




Total of All Funds

	2023-24	2024-25	2025-26 Budgeted
***Total Expenditures**	**$8,467,173,438**	**$8,654,474,884**	**$10,162,287,139**
Total Expenditures per Pupil	**$18,331**	**$18,856**	**$22,449**
Local Revenue	$2,027,322,787	$2,258,236,141	$3,443,498,408
State Revenue	$5,448,911,246	$5,678,896,449	$6,013,507,223
Federal Revenue	$993,359,978	$717,763,408	$705,281,508





* 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.

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

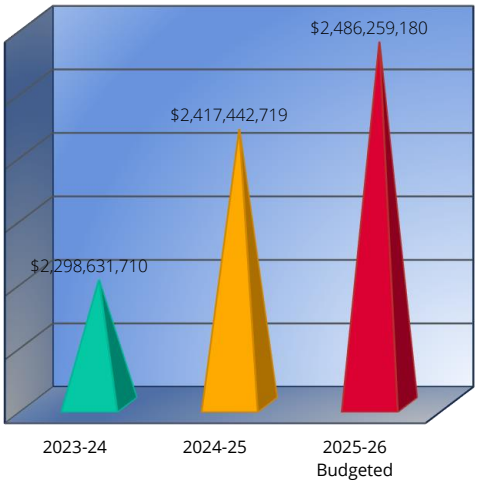
Financial Accountability Report

USD #: D0999
USD Name: All Districts
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School Year: 2026

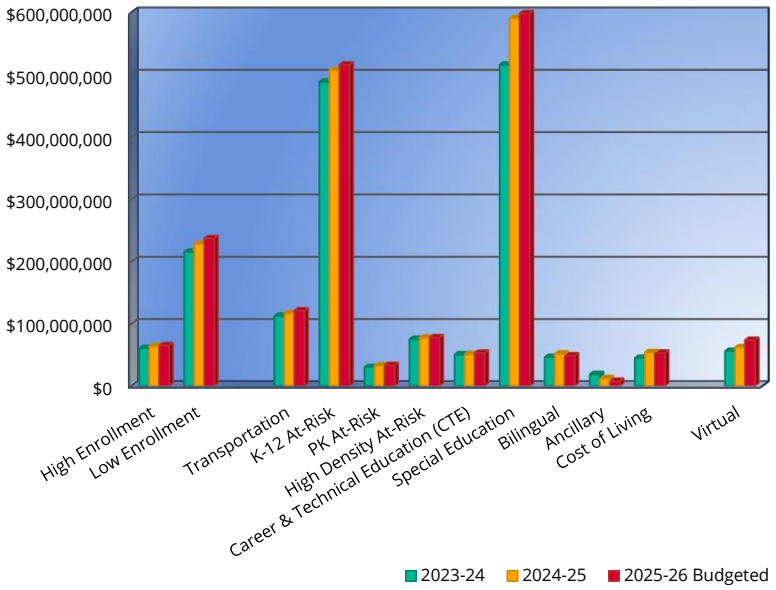
State Aid

	2023-24	2024-25	2025-26 Budgeted
Base State Aid	$2,298,631,710	$2,417,442,719	$2,486,259,180
High Enrollment State Aid	$60,497,335	$63,797,062	$65,140,753
Low Enrollment State Aid	$215,006,666	$227,716,346	$236,835,703
School Facilities State Aid	N/A	N/A	N/A
Transportation State Aid	$112,311,997	$116,517,060	$120,933,697
K-12 At-Risk State Aid	$488,164,095	$506,740,972	$515,562,060
PK At-Risk State Aid	$29,937,282	$32,721,364	$33,409,321
High Density At-Risk State Aid	$75,132,457	$77,375,439	$77,809,923
Career & Technical Education (CTE) State Aid	$50,293,859	$50,887,173	$52,930,420
Special Education State Aid	$515,471,953	$590,219,572	$598,091,275
Bilingual State Aid	$46,224,994	$51,511,037	$48,808,432
Ancillary State Aid	$18,686,430	$12,314,289	$7,951,629
Cost of Living State Aid	$44,823,280	$53,914,055	$53,135,308
Declining Enrollment State Aid	$0	$0	$187
Virtual State Aid	$55,946,494	$61,907,292	$73,542,793

BASE State Aid



All Other State Aid



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

Financial Accountability Report

USD #: D0999
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School Year: 2026

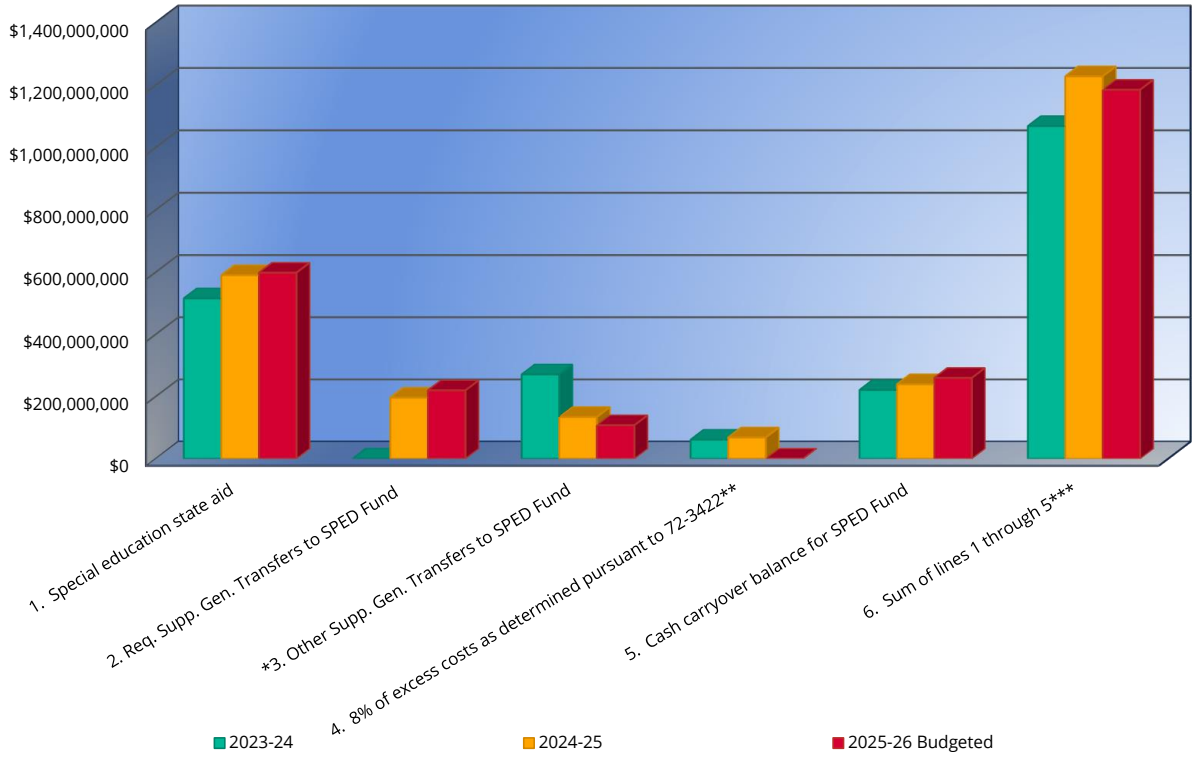
Special Education Financial Accountability Legislative Table

	2023-24	2024-25	2025-26 Budgeted
1. Special education state aid	$515,471,953	$590,219,572	$598,091,275
2. Required Supp. general fund transfer to SPED Fund (KSA 72-5143)	$0	$196,221,681	$219,666,402
3. Other Supplemental general fund transfers to SPED Fund*	$270,922,684	$134,087,702	$107,540,822
4. 8% of excess costs as determined pursuant to 72-3422**	$61,047,277	$68,243,394	$0
5. Cash carryover balance for SPED Fund	$220,918,976	$239,331,888	$259,853,124
6. Sum of lines 1 through 5***	$1,068,360,890	$1,228,104,197	$1,184,891,752

*Does not include school district transfers from the General Fund to the SPED Fund.

**LOB due to SPED students is considered as part of Excess Costs.

***Total does not include all district costs and counts some revenue multiple times.



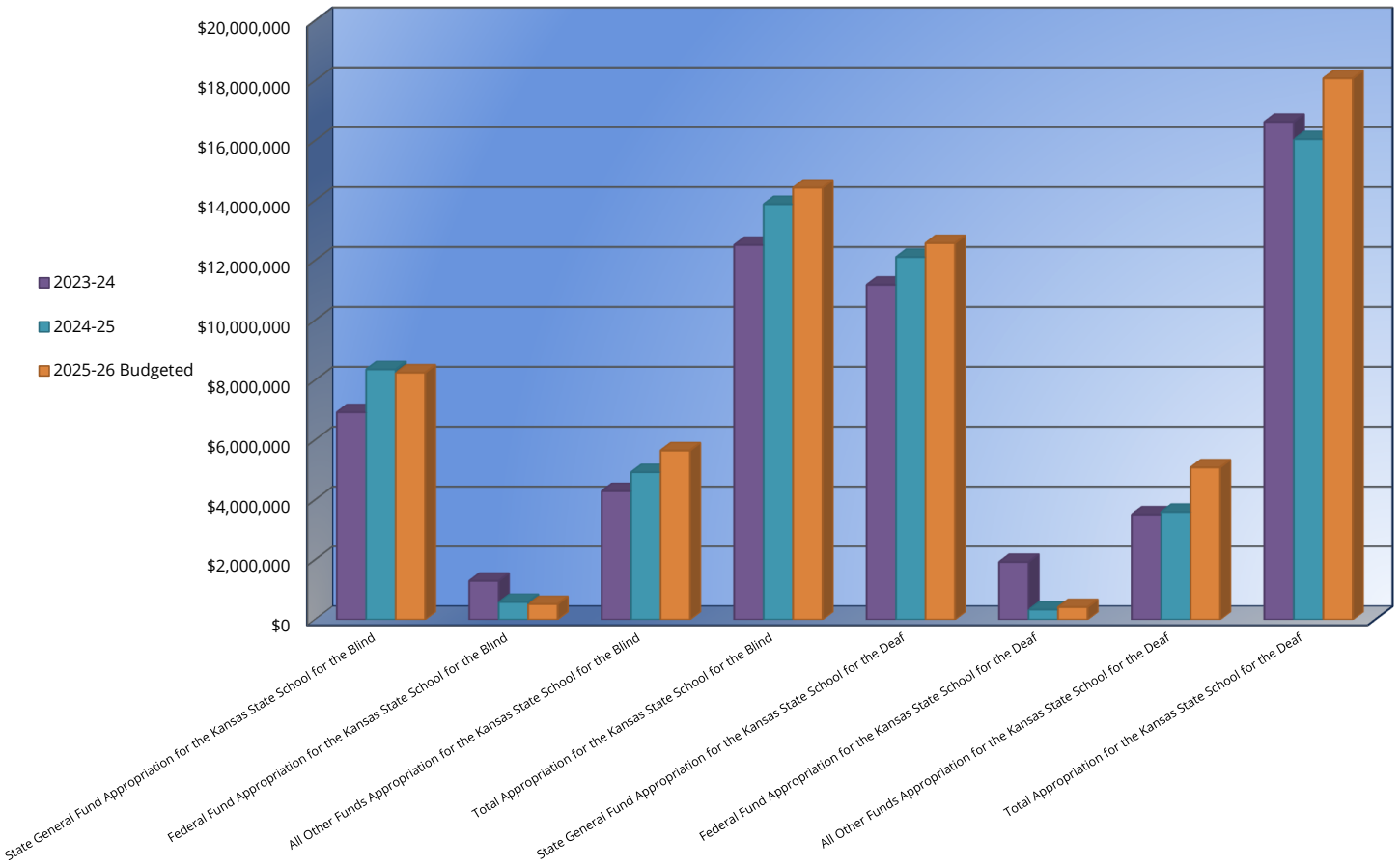
Note: The scale for each chart will vary based on individual district's data.

Financial Accountability Report

USD #: D0999
USD Name: All Districts
County Name: All Counties
School Year: 2026

Funding for Kansas State School for the Blind and Kansas State School for the Deaf

	2023-24	2024-25	2025-26 Budgeted
State General Fund Appropriation for the Kansas State School for the Blind	$6,926,257	$8,363,172	$8,255,830
Federal Fund Appropriation for the Kansas State School for the Blind	$1,296,297	$588,998	$521,067
All Other Funds Appropriation for the Kansas State School for the Blind	$4,293,471	$4,925,475	$5,650,819
Total Appropriation for the Kansas State School for the Blind	**$12,516,025**	**$13,877,645**	**$14,427,716**
State General Fund Appropriation for the Kansas State School for the Deaf	$11,186,643	$12,113,018	$12,577,694
Federal Fund Appropriation for the Kansas State School for the Deaf	$1,927,127	$336,530	$419,068
All Other Funds Appropriation for the Kansas State School for the Deaf	$3,513,906	$3,599,599	$5,084,669
Total Appropriation for the Kansas State School for the Deaf	**$16,627,676**	**$16,049,147**	**$18,081,431**



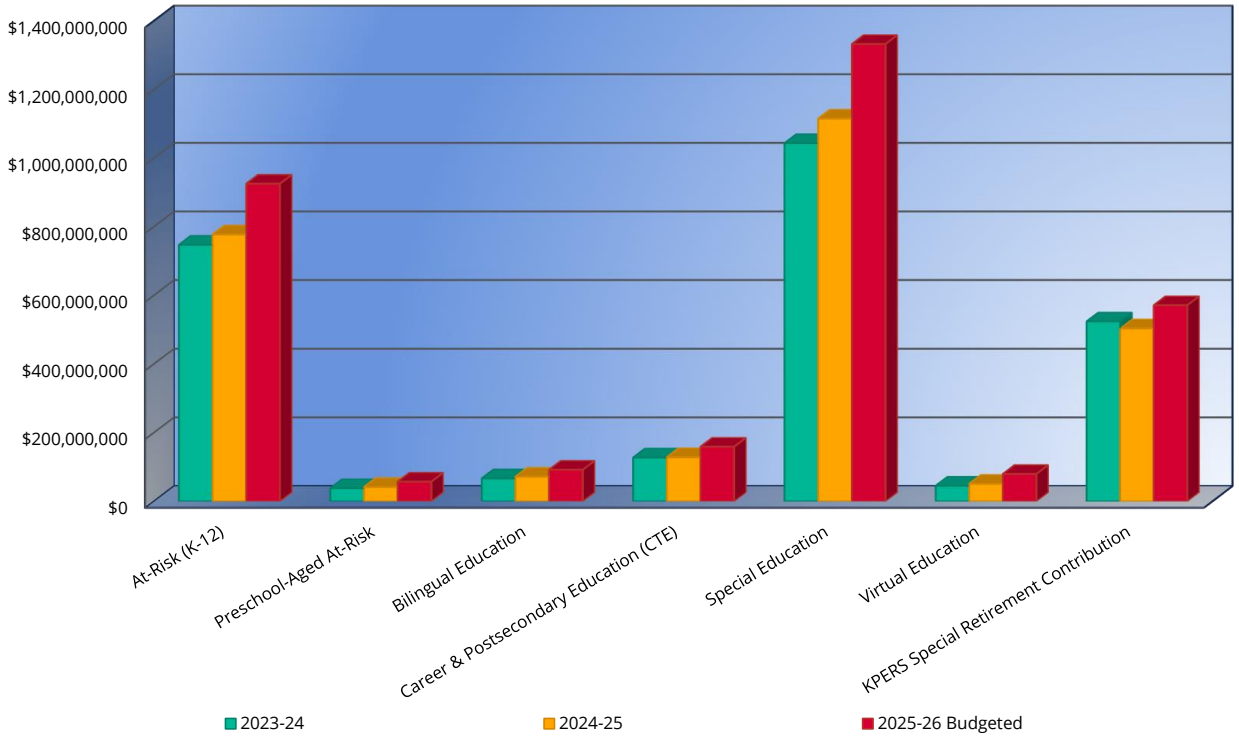
Note: The scale for each chart will vary based on individual district's data.

Financial Accountability Report

USD #: D0999
USD Name: All Districts
County Name: All Counties
School Year: 2026

Total Expenditures of Selected Funds

	2023-24	2024-25	2025-26 Budgeted
At-Risk (K-12) - 13	$747,265,052	$777,413,528	$925,458,734
Preschool-Aged At-Risk - 11	$38,182,780	$41,689,574	$57,326,963
Bilingual Education - 14	$66,797,029	$71,757,043	$92,001,421
Career & Postsecondary Education (CTE) - 34	$127,533,788	$128,401,437	$159,066,586
Special Education - 30	$1,043,641,305	$1,115,205,805	$1,332,671,011
Virtual Education - 15	$45,385,111	$51,033,681	$79,775,103
KPERS Special Retirement Contribution - 51	$523,965,850	$503,800,415	$571,172,521



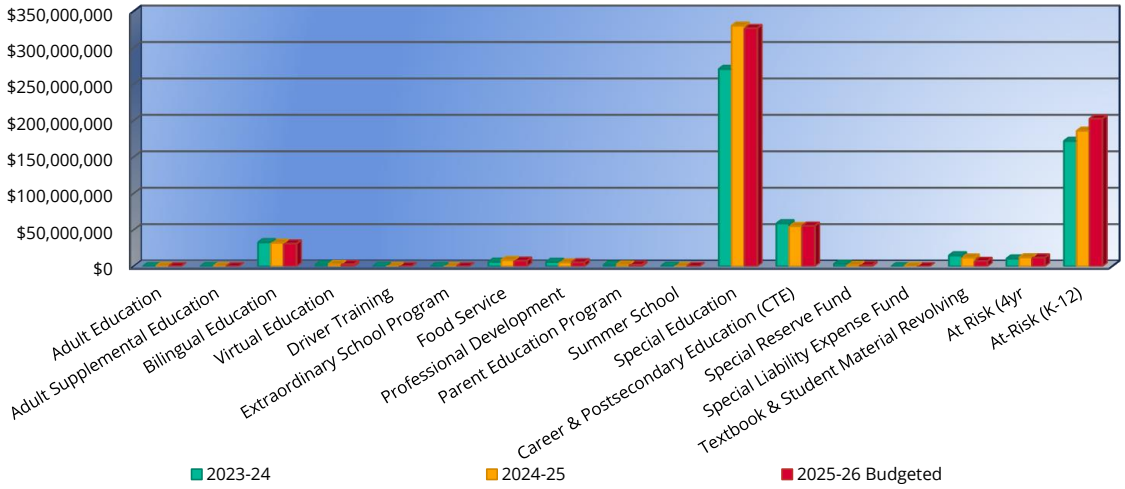
Note: The scale for each chart will vary based on individual district's data.

Financial Accountability Report

USD #: D0999
USD Name: All Districts
County Name: All Counties
School Year: 2026

Supplemental General (08) Transfers

	2023-24	2024-25	2025-26 Budgeted
Adult Education - 10	$60,000	$65,000	$70,000
Adult Supplemental Education - 12	$20,000	$19,250	$20,000
Bilingual Education - 14	$33,020,870	$32,319,050	$31,341,490
Virtual Education - 15	$2,715,781	$3,068,497	$2,999,140
Driver Training - 18	$323,782	$155,864	$117,000
Extraordinary School Program - 22	$58,893	$16,372	$56,750
Food Service - 24	$6,206,240	$8,636,007	$7,844,441
Professional Development - 26	$6,049,404	$5,346,822	$5,601,718
Parent Education Program - 28	$2,174,633	$2,244,984	$2,229,569
Summer School - 29	$612,183	$96,000	$270,000
Special Education - 30	$270,922,684	$330,284,450	$326,947,353
Career & Postsecondary Education (CTE) - 34	$59,008,091	$55,168,354	$55,672,268
Special Reserve Fund - 47	$3,309,026	$2,000,135	$1,603,500
Special Liability Expense Fund - 42	$0	$26,408	$0
Textbook & Student Material Revolving - 55	$14,980,482	$12,040,697	$7,369,967
At Risk (4yr Old)	$10,670,466	$12,261,775	$12,092,934
At-Risk (K-12) - 13	$172,076,943	$186,116,737	$202,722,619



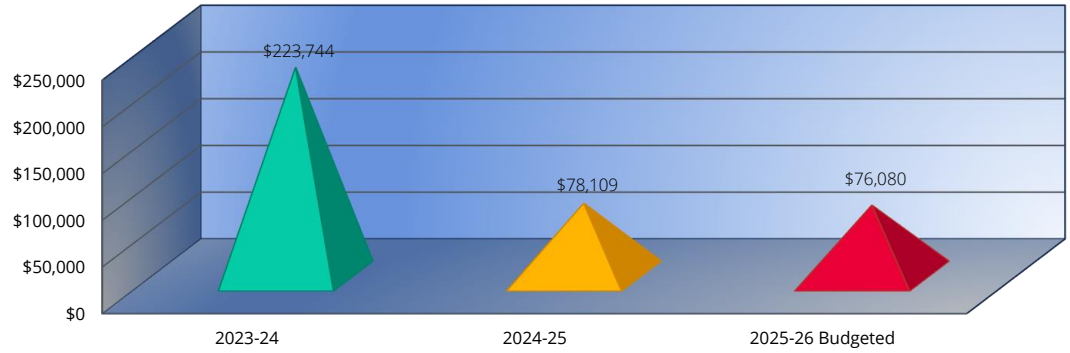
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Financial Accountability Report

USD #: D0999
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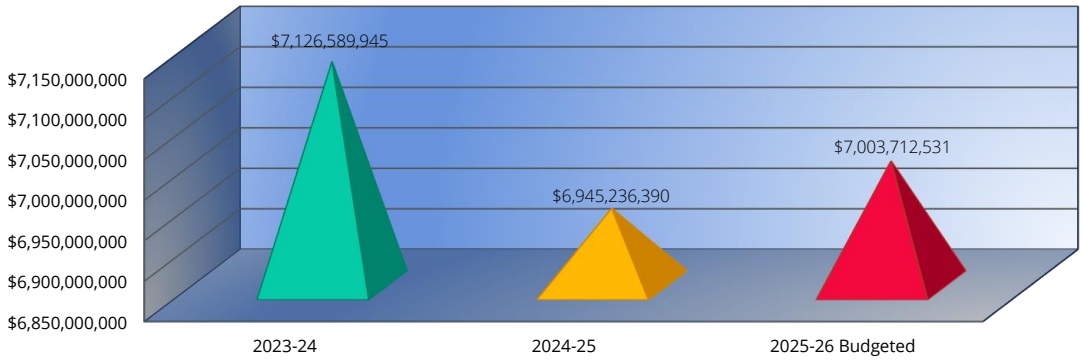
Article 6, Section 6 Constitutional Challenge

	2023-24	2024-25	2025-26 Budgeted
Total Expenditures	$223,744	$78,109	$76,080
Aggregate Expenditures from 7/1/2010 to 6/30/2025		**$7,454,496**	



General Obligation Bonded Indebtedness

	2023-24	2024-25	2025-26 Budgeted
Outstanding Principal (July 1)	$7,126,589,945	$6,945,236,390	$7,003,712,531



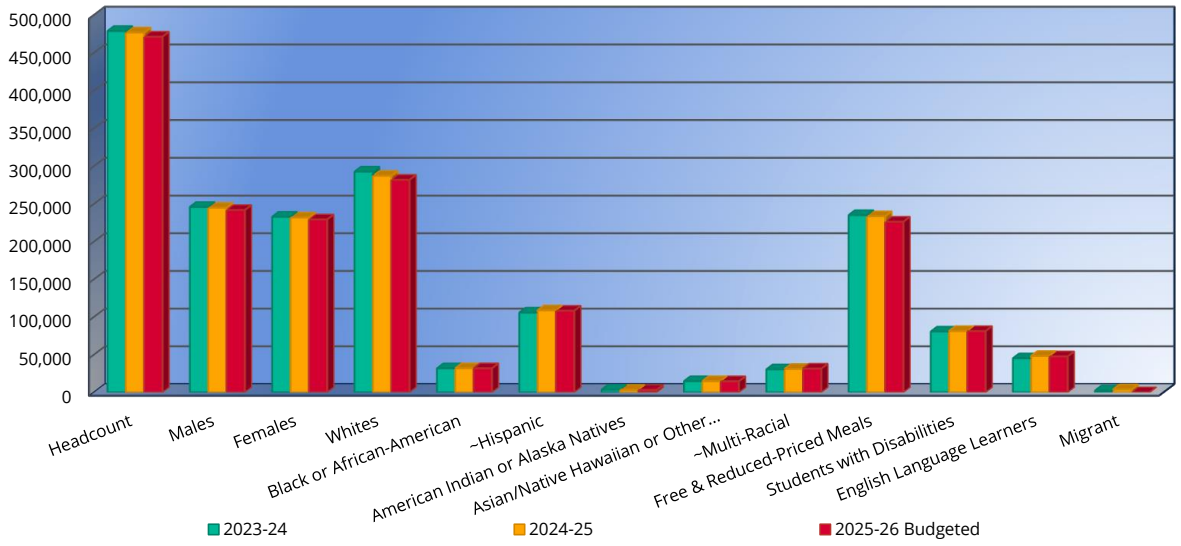
Note: The scale for each chart will vary based on individual district's data.

Financial Accountability Report

USD #: D0999
USD Name: All Districts
County Name: All Counties
School Year: 2026

Demographic Headcount[1]

	2023-24	2024-25	2025-26 Budgeted
Headcount	478,858	476,833	471,334
Males	245,949	244,868	241,915
Females	232,909	231,965	229,419
Whites	292,745	287,175	281,922
Black or African-American	31,766	31,795	31,875
~Hispanic	105,753	108,772	108,198
American Indian or Alaska Natives	3,504	3,264	3,213
Asian/Native Hawaiian or Other Pacific Islander	14,721	14,783	14,682
~Multi-Racial	30,414	31,039	31,440
Free & Reduced-Priced Meals	235,096	233,564	226,371
Students with Disabilities	80,638	81,279	81,232
English Language Learners	45,107	48,190	47,666
[2]Migrant	2,344	3,839	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.

* Student Demographic Data is between 1 and 9 and subjected to suppression.

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