

MINUTES OF THE HOUSE EDUCATION BUDGET COMMITTEE

The meeting was called to order by Chairman Joe McLeland at 3:30 p.m. on March 11, 2009, in Room 531-N of the Capitol.

All members were present.

Committee staff present:

Theresa Kiernan, Office of the Revisor of Statutes  
Reagan Cussimano, Kansas Legislative Research Department  
Dee Heideman, Committee Assistant

Conferees appearing before the Committee:

Scott Frank, Manager, Performance Audits, Legislative Division of Post Audit  
Lana Gordon, State Legislator, District 52  
Steve Iliff, Certified Public Accountant  
Jim Edwards, Assistant Executive Director, Kansas Association of School Boards  
Gary George, Assistant Superintendent, USD 233  
Rob Balsters, Past President, United School Administrators

**HB 2239 - School districts; uniform accounting system for the recording and reporting of receipts and expenditures.**

After the chair called the meeting to order, Theresa Kiernan of the Revisor's office gave a short summary explanation of this bill. ([Attachment 1](#))

Scott Frank, Legislative Division of Post Audit, gave a neutral background of **HB 2239**. ( See Performance Audit Report, Limited-Scope Audit, K-12 Education: Comparing the Centralization of School District Accounting in Different States dated February 2007 in the Legislative Division of Post Audit)

Representative Gordon gave her reasons for supporting this bill, stating since school financing consists of more than 51% of the state's budget, it would be beneficial for purposes of comparison, to have a uniform accounting and reporting system in all school districts. ([Attachment 2](#))

Another proponent, Steve, Iliff, Certified Public Accountant, stated the purpose of accounting systems is to communicate financial information about an organization, and for years, legislators have expressed concerns that it is difficult to meaningfully compare expenditures for different school districts. ([Attachment 3](#))

One opponent, Jim Edwards, Kansas Association of School Boards, opposes this bill because there are already these reporting systems in place and adding another one would become one more item which would add to administrative costs and remove those funds from the classroom. Included with Mr. Edward's testimony were two examples of reports and also a list of websites where accounting and reporting information can be obtained. ([Attachment 4](#))

Gary George, Olathe School District, gave these reasons for his opposition to this bill: 1) purpose is not clear, 2) costs of implementation, 3) time-line unrealistic, 4) does not address complexity of school accounting. ([Attachment 5](#))

United School Administrators of Kansas opponent, Rob Balsters, is against this bill because it presents a very expensive and inefficient solution to a problem that doesn't exist. ([Attachment 6](#))

CONTINUATION SHEET

Minutes of the House Education Budget Committee at 3:30 p.m. on March 11, 2009, in Room 531-N of the Capitol.

Written testimony supporting why she opposed **HB 2239** was presented by Diane Gjerstad, Wichita Public Schools. She stated schools already have uniform accounting standards. The proposed system would be be costly and greatly expand school budgets. (Attachment 7)

Several committee members agreed that even though there are various different reports on the internet that can be pulled-up, there is no way to manipulate these numbers in order to compare one school district or several school districts to others.

After each conferee was open for questions, and all questions were answered the hearing on **HB 2239** was closed.

The next meeting is scheduled for March 16, 2009.

The meeting was adjourned at 05:12 p.m.

MARY ANN TORRENCE, ATTORNEY  
REVISOR OF STATUTES

JAMES A. WILSON III, ATTORNEY  
FIRST ASSISTANT REVISOR

GORDON L. SELF, ATTORNEY  
FIRST ASSISTANT REVISOR



OFFICE OF REVISOR OF STATUTES  
KANSAS LEGISLATURE

Legal Consultation—  
Legislative Committees and Legislators  
Legislative Bill Drafting  
Legislative Committee Staff  
Secretary—  
Legislative Coordinating Council  
Kansas Commission on  
Interstate Cooperation  
Kansas Statutes Annotated  
Editing and Publication  
Legislative Information System

TO: House Education Budget Subcommittee  
FROM: Theresa Kiernan, Senior Assistant Revisor of Statutes  
RE: House Bill No. 2239  
DATE: March 11, 2009

House Bill No. 2239 would require the State Board of Education (State Board) to develop a uniform accounting and reporting system for all school districts. The system would be centrally-maintained, Internet-based and freely available and accessible. The system would be designed so that each district has remote access in order to input and report receipts and expenditures. Districts would record the receipts and expenditures in accordance with a uniform classification of accounts or chart of accounts and reports as prescribed by the State Board.

The State Board would be required to design, revise and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for receipts and expenditures for all districts. The accounting system would be developed in accordance with accepted principles of governmental fund accounting and would include both budgetary and proprietary accounts. The State Board would prescribe the necessary forms to be used by districts in connection with the system. The system would allow districts to record and report any information required by state or federal law, as well as record expenditures for each attendance center.

The bill also requires that the system must provide records showing at all times the amounts appropriated, estimated revenues, actual revenues, the amounts available for expenditures, total expenditures, unliquidated obligations, actual balances on hand, and the unencumbered balances of allotments or appropriations for each district. Records must be organized by funds, accounts, and other pertinent classifications. The system must allow any person to search and manipulate the data and allow for the comparison of data on a district-by-district basis and by attendance centers within a district.

Districts would be required to use the system by July 1, 2011.

According to the fiscal note, a new accounting system, with accounts payable, inventory and payroll functions, would require several years to implement at an unknown cost to the State General Fund. The Department of Education reported that it would first have to conduct a needs assessment to develop contract specifications; the needs assessment would cost at least \$150,000.

STATE OF KANSAS

LANA GORDON  
REPRESENTATIVE, FIFTY-SECOND DISTRICT  
5820 SW 27TH ST.  
TOPEKA, KANSAS 66614  
(785) 273-1203  
STATE CAPITOL—RM. 142-W  
TOPEKA, KANSAS 66612  
(785) 296-7652  
(1-800) 432-3924



TOPEKA  
HOUSE OF  
REPRESENTATIVES

COMMITTEE ASSIGNMENTS

CHAIR: ECONOMIC DEVELOPMENT AND TOURISM  
MEMBER: EDUCATION  
HEALTH AND HUMAN SERVICES  
LOCAL GOVERNMENT  
JOINT COMMITTEE ECONOMIC  
DEVELOPMENT  
JOINT COMMITTEE ARTS & CULTURAL  
RESOURCES

HB 2239 creates the Kansas Uniform Financial Accounting and Reporting Act. During my service to the Legislature the past 9 years, I have continually been frustrated by the lack of transparency in school finance and the ability to compare like expenditures to like expenditures from District to District.

Attempts have been made since Bill Bunten was in the Senate and further attempts in school finance bills were made the last couple of years, to encourage a uniform budgeting and reporting system so that we are really comparing like information statewide. This bill is slightly different than one I presented in the past.

A 2007 Legislative Post Audit on school district accounting was to find out if any other states use a centralized system. Though centralized accounting is not used by any of the 20 states studied, 14 of them have adopted standardized charts of accounts and business rules for school district staff to use when both recording and reporting accounting transactions. Eleven of the 14 states have had the standardized accounting systems for 20 years or more ago, the other 3 have had them for at least 10 years. They have worked with systems and companies to manage this data. They also report and budget in a uniform manner for all school districts in their state. Some states like, Minnesota, require their schools to account and report building by building data and has done so since 1999.

HB 2239 directs the State Board of Education to develop and implement a uniform accounting and reporting system.

This system would not only benefit the Legislature in more clearly being able to compare monies spent within districts and between districts; but also would provide good data for school boards and administrators. Until we can truly compare apples to apples in districts, we still do not have the most accurate information of how school districts are spending their allocations. I have always believed that one might find that more funding may be needed in some areas and less in others, but it is hard to be sure when the exact amounts are not substantiated by facts and only lumped together. It would be my goal to see things line by line on actual spending.

With school financing consisting of more than 51% of our budget, it is prudent of us as Legislators to derive a more accurate picture of expenditures by putting into place a system that will help us do this.

I would appreciate your support of HB 2239.

Thank you,

Lana Gordon

House Education Budget Committee

Date: 03-11-09

Attachment #: 2



## 2008 Minnesota Statutes

---

### 123B.77 ACCOUNTING, BUDGETING, AND REPORTING REQUIREMENT.

Subdivision 1. **Uniform financial accounting and reporting standards.** Each Minnesota school district must adopt the uniform financial accounting and reporting standards for Minnesota school districts provided for in guidelines adopted by the department.

Subd. 1a. **School district consolidated financial statement.** The commissioner, in consultation with the advisory committee on financial management, accounting, and reporting, shall develop and maintain a school district consolidated financial statement format that converts uniform financial accounting and reporting standards data under subdivision 1 into a more understandable format.

Subd. 2. **Audited financial statement.** Each district must submit to the commissioner by September 15 of each year unaudited financial data for the preceding fiscal year. These financial data must be submitted in the format prescribed by the commissioner.

Subd. 3. **Statement for comparison and correction.** (a) By November 30 of the calendar year of the submission of the unaudited financial data, the district must provide to the commissioner audited financial data for the preceding fiscal year. The audit must be conducted in compliance with generally accepted governmental auditing standards, the federal Single Audit Act, and the Minnesota legal compliance guide issued by the Office of the State Auditor. An audited financial statement prepared in a form which will allow comparison with and correction of material differences in the unaudited financial data shall be submitted to the commissioner and the state auditor by December 31. The audited financial statement must also provide a statement of assurance pertaining to uniform financial accounting and reporting standards compliance and a copy of the management letter submitted to the district by the school district's auditor.

(b) By January 15 of the calendar year following the submission of the unaudited financial data, the commissioner shall convert the audited financial data required by this subdivision into the consolidated financial statement format required under subdivision 1a and publish the information on the department's Web site.

Subd. 4. **Budget approval.** Prior to July 1 of each year, the board of each district must approve and adopt its revenue and expenditure budgets for the next school year. The budget document so adopted must be considered an expenditure-authorizing or appropriations document. No funds shall be expended by any board or district for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure, or prior to an amendment to the budget document by the board to authorize the expenditure. Expenditures of funds in violation of this subdivision shall be considered unlawful expenditures.

Subd. 5. **Joint powers agreements; service cooperatives, education districts.** All governmental units formed by joint powers agreements entered into by districts pursuant to sections 123A.22, 125A.03 to 125A.24, 125A.26 to 125A.48, 125A.65, 471.59, or any other law and all service cooperatives and education districts are subject to the provisions of this section.

Subd. 6. **Benefits.** A district providing early retirement incentive payments under section 122A.48, severance pay under section 465.72, or health insurance benefits to retired employees under section 471.61, must account for the payments according to uniform financial accounting and reporting standards.

**History:** 1976 c 271 s 30; 1977 c 447 art 7 s 7; 1980 c 609 art 7 s 5; 1982 c 548 art 4 s 5; 1983 c 314 art 7 s 7; 1984 c 463 art 7 s 3; 1989 c 329 art 6 s 3; 1990 c 562 art 8 s 6; 1993 c 224 art 12 s 13,14; art 14 s 5; 1994 c 647 art 13 s 1; 1Sp1995 c 3 art 16 s 13; 1996 c 305 art 1 s 138; 1998 c 397 art 6 s 18,124; art 11 s 3; 1998 c 398 art 1 s 2,3; 1999 c 241 art 9 s 20; 2000 c 489 art 6 s 9; 2003 c 130 s 12; 2004 c 294 art 1 s 4; 2006 c 263 art 2 s 8,9; 2007 c 146 art 5 s 2

## 2008 Minnesota Statutes

### 123B.75 REVENUE; REPORTING.

Subdivision 1. **Scope.** District revenues must be recognized and reported on the district books of account in accordance with this section.

Subd. 2. **Applicability to period and fund.** Except as provided in this section, revenues must be recorded in a manner which clearly indicates that they are applicable to a specific accounting period and fund.

Subd. 3. **Receivable.** Receivables must be recorded in a manner which clearly reflects the amounts of money due to a particular fund from public and private sources at the date of each accounting statement.

Subd. 4. **Recognized as receivable.** All current levies of local taxes, including portions assumed by the state, shall be recognized as receivable at the beginning of the calendar year during which collection normally takes place.

Subd. 4a. **Taconite revenue.** Taconite revenue received in a calendar year by a school district under section 298.28, subdivisions 4, paragraphs (b) and (c), and 11, paragraph (d), is fully recognized in the fiscal year in which the February payment falls.

Subd. 5. **Levy recognition.** (a) "School district tax settlement revenue" means the current, delinquent, and manufactured home property tax receipts collected by the county and distributed to the school district.

(b) For fiscal year 2004 and later years, in June of each year, the school district must recognize as revenue, in the fund for which the levy was made, the lesser of:

(1) the sum of May, June, and July school district tax settlement revenue received in that calendar year, plus general education aid according to section 126C.13, subdivision 4, received in July and August of that calendar year; or

(2) the sum of:

(i) 31 percent of the referendum levy certified according to section 126C.17, in calendar year 2000; and

(ii) the entire amount of the levy certified in the prior calendar year according to section 124D.86, subdivision 4, for school districts receiving revenue under sections 124D.86, subdivision 3, clauses (1), (2), and (3); 126C.41, subdivisions 1, 2, and 3, paragraphs (b), (c), and (d); 126C.43, subdivision 2; 126C.457; and 126C.48, subdivision 6.

Subd. 6. **State aids or grants as revenue.** State aids or grants, that are paid as a matching of an expenditure, shall be recognized as revenues and recorded as receivables in the fiscal year during which the eligible expenditure is recognized.

Subd. 6a. **Integration aid.** Integration aid received under section 127A.45, subdivision 12a, must be recognized in the same fiscal year as the integration levy.

Subd. 6b. **General education aid.** If the amount to be recognized as revenue under subdivision 5 exceeds the May, June, and July school district tax settlement revenue received in that calendar year, the district must recognize an amount of general education aid equal to the difference between the total amount to be recognized as revenue under subdivision 5, and the May, June, and July school district tax settlement revenue received in that calendar year as revenue in the previous fiscal year.

Subd. 7. **Other revenues recognized.** Other revenues not specified in this section shall be recognized as revenue and shall be recorded in the fiscal year earned.

Subd. 8. **Deviations footnoted.** Deviations from the principles set forth in this section must be evaluated and explained in footnotes to audited financial statements.

Subd. 9. **Commissioner shall specify fiscal year.** The commissioner shall specify the fiscal year or years to which the revenue from any aid or tax levy is applicable if Minnesota Statutes do not so specify.

**History:** 1976 c 271 s 28; 1978 c 764 s 11-13; 1979 c 303 art 10 s 3; 1981 c 358 art 1 s 2; art 7 s 7; 1981 c 365 s 9; 3Sp1981 c 2 art 4 s 1,2; 1982 c 548 art 3 s 4; art 7 s 1-3; 1982 c 642 s 17; 3Sp1982 c 1 art 3 s 1; 1983 c 216 art 1 s 26; 1983 c 314 art 1 s 22; art 13 s 1; 1984 c 463 art 9 s 1,2; 1Sp1985 c 12 art 10 s 1; 1Sp1985 c 14 art 18 s 5,6; 1Sp1986 c 1 art 5 s 4; 1987 c 268 art 9 s 2,3; 1987 c 384 art 2 s 26; 1987 c 398 art 1 s 1; art 7 s 42; 1988 c 486 s 9; 1989 c 222 s 6; 1989 c 329 art 6 s 1,2; 1Sp1989 c 1 art 6 s 1,2; 1990 c 426 art 2 s 4; 1990 c 562 art 6 s 3; 1991 c 130 s 37; 1991 c 265 art 1 s 1,2; 1992 c 499 art 1 s 1,2; art 12 s 29; 1993 c 192 s 111; 1993 c 224 art 1 s 1; art 12 s 11; art 13 s 6; 1994 c 647 art 1 s 2,3; 1Sp1995 c 3 art 1 s 3,4; art 16 s 13; 1996 c 412 art 14 s 1; 1996 c 461 s 2; 1996 c 471 art 10 s 2; 1Sp1997 c 4 art 1 s 2; 1998 c 397 art 6 s 11-16,124; art 11 s 3; 1998 c 398 art 1 s 1; 1999 c 241 art 2 s 8; 2000 c 489 art 2 s 3; 1Sp2001 c 5 art 2 s 6; 1Sp2001 c 6 art 1 s 10,11; 1Sp2003 c 9 art 5 s 4; 1Sp2003 c 23 s 19; 1Sp2005 c 5 art 1 s 3; art 5 s 1; 2006 c 263 art 4 s 2

## 2008 Minnesota Statutes

---

### 123B.76 EXPENDITURES; REPORTING.

Subdivision 1. **Recognition.** District expenditures must be recognized and reported on the district books of account in accordance with this section.

Fiscal year-end recognition of expenditures and the related offsetting liabilities must be recorded in each fund in accordance with the uniform financial accounting and reporting standards for Minnesota school districts. Encumbrances outstanding at the end of the fiscal year do not constitute expenditures or liabilities.

Deviations from the principles set forth in this subdivision must be evaluated and explained in footnotes to audited financial statements.

Subd. 2. **Accounting.** Expenditures for any legal purpose of the district not accounted for elsewhere must be accounted for in the general fund.

Subd. 3. **Expenditures by building.** (a) For the purposes of this section, "building" means education site as defined in section 123B.04, subdivision 1.

(b) Each district shall maintain separate accounts to identify general fund expenditures for each building. All expenditures for regular instruction, secondary vocational instruction, and school administration must be reported to the department separately for each building. All expenditures for special education instruction, instructional support services, and pupil support services provided within a specific building must be reported to the department separately for each building. Salary expenditures reported by building must reflect actual salaries for staff at the building and must not be based on districtwide averages. All other general fund expenditures may be reported by building or on a districtwide basis.

(c) The department must annually report information showing school district general fund expenditures per pupil by program category for each building and estimated school district general fund revenue generated by pupils attending each building on its Web site. For purposes of this report:

- (1) expenditures not reported by building shall be allocated among buildings on a uniform per pupil basis;
- (2) basic skills revenue shall be allocated according to section 126C.10, subdivision 4;
- (3) secondary sparsity revenue and elementary sparsity revenue shall be allocated according to section 126C.10, subdivisions 7 and 8;
- (4) alternative teacher compensation revenue shall be allocated according to section 122A.415, subdivision 1;
- (5) other general education revenue shall be allocated on a uniform per pupil unit basis;
- (6) first grade preparedness aid shall be allocated according to section 124D.081;
- (7) state and federal special education aid and Title I aid shall be allocated in proportion to district expenditures for these programs by building; and
- (8) other general fund revenues shall be allocated on a uniform per pupil basis, except that the department may allocate other revenues attributable to specific buildings directly to those buildings.

**History:** 1976 c 271 s 29; 1980 c 609 art 7 s 4; 1981 c 358 art 7 s 8,9; 1993 c 224 art 12 s 12; 1996 c 412 art 1 s 2; 1998 c 397 art 6 s 17,124; 2004 c 294 art 1 s 3; 1Sp2005 c 5 art 1 s 4; 2006 c 263 art 1 s 3

## 2008 Minnesota Statutes

---

### 125B.05 STATE INFORMATION SYSTEM.

Subdivision 1. **Information system.** The Department of Education shall develop and maintain a computerized information system for state information needs.

Subd. 2. **Purposes.** The purposes of the computerized information system shall be:

- (a) To provide comparable and accurate educational information in a manner which is timely and economical;
- (b) To ensure accountability for state appropriations;
- (c) To collect data to assess the needs of learners and children;
- (d) To provide school districts with an educational information system capability which will meet school district management needs; and
- (e) To provide for computerized analysis of educational information to meet the management needs of the state of Minnesota.

Subd. 3. **Software development.** A school district, charter school, or cooperative unit may not implement a financial, student, or staff software system until the system has been reviewed by the department to ensure that it provides the required data elements and format.

**History:** 1980 c 609 art 7 s 10; 1981 c 193 s 1-3; 1981 c 253 s 24; 1981 c 358 art 5 s 2; 1982 c 424 s 130; 1983 c 258 s 24; 1Sp1985 c 12 art 7 s 9; 1987 c 258 s 12; 1987 c 384 art 2 s 1; 1988 c 486 s 11; 1989 c 329 art 11 s 2-4; 1990 c 562 art 8 s 9, 10; 1991 c 265 art 9 s 15-17; 1993 c 224 art 6 s 3; 1994 c 465 art 2 s 1; 1994 c 647 art 6 s 1; 1Sp1995 c 3 art 9 s 9; *art 16 s 13*; 1998 c 397 art 4 s 51; 1999 c 241 art 5 s 15; 2003 c 130 s 12

*Steve Cluff*

I am here to testify on behalf of HB 2239

## **February 2007 Comparing School Accounting in Different States**

The purpose of accounting systems is to communicate financial information about an organization. For that information to be valuable, it must be understandable, reliable, relevant, timely, consistent, and comparable. For many years, legislators have expressed concerns that it's difficult to meaningfully compare expenditures for different school districts. When we looked at the accounting systems used in 20 states, none used a centralized accounting system, where all districts are required to uniformly record data into a single (central) computer system. **Fourteen states have standardized accounting systems (where districts are required to uniformly record data into their own computer systems).** Six states and Kansas have adopted a uniform chart of accounts for districts to use in reporting their accounting data, but not when recording transactions.

If the rules are suggested they are not rules at all. It is like putting a book on the recommended reading list in college. No college student reads anything on the "recommended" list.

## **March 2005 More Accessible Database**

Each year, the Department of Education collects detailed revenue and expenditure data from school districts, loads it into a mainframe computer system, and uses it to produce a number of reports that are available on its website. Even so, the detailed information districts submit isn't readily accessible, and it's difficult to make comparisons between districts. We converted one year of revenue and expenditure data from school district budgets to a more flexible data format. The new format could allow legislative staff to analyze the data to answer legislators' revenue and expenditure questions, and would be the first step toward creating an on-line system like the one maintained by the Wisconsin Department of Public Instruction.

- Comparable information causes interesting things to stand out see page 25 Regarding Special Ed expenses.

## **Minority Report**

(785) 925-3497

House Education Budget Committee  
Date: 03-11-09  
Attachment #: 3

*Steve Cluff*



KANSAS  
ASSOCIATION



OF  
SCHOOL  
BOARDS



1420 SW Arrowhead Road • Topeka, Kansas 66604-4024  
785-273-3600

Testimony before the  
**House Education Budget Committee**  
on  
**HB 2239**

by  
**Jim Edwards, Assistant Executive Director/Board Development**  
Kansas Association of School Boards

**March 10, 2009**

Mr. Chairman, Members of the Committee:

**HB 2239** would create a uniform accounting and reporting system for the receipts and expenditures of the 295 Kansas Unified School Districts. This would be in addition to the three other reporting systems (Budget-at-a-Glance, District Profile and the CPFS - Comparative Performance and Fiscal System) already in place. KASB would oppose this bill due to the fact that there are already these three reporting systems in place and adding an additional one would become one more item which would add to administrative costs and remove those funds from the classroom.

So there are no misunderstandings, KASB does support making the general public aware of the costs of public education because we believe that patrons and citizens know that information they are supportive of school funding. Our current policy, which was adopted through our governance model states:

*I. School Budgets*

*To ensure that school district patrons, legislators and the general public are aware of the costs of operating public schools and how those costs are financed, KASB supports the use of common, easy-to-comprehend budget reports and also making those reports available on a district-by-district basis at the state level. KASB opposes state mandates which would require any additional budget processes where 1) the results would not be used to fund the actual costs of educating students; and 2) they become added administrative costs that remove funds from the classroom.*

House Education Budget Committee  
Date: 03-11-09  
Attachment #: 4



Let me give you a few examples of where such data becomes very misrepresentative of what might actually be taking place:

1. There are currently 295 school districts in Kansas and in those districts; the superintendents of 113 districts have roles other than just being superintendent. Without a very cumbersome footnote, this information becomes somewhat useless.
2. In those 295 districts, there are approximately 1,600 school attendance centers which come in all sizes, shapes and conditions. How can the data for a district with extremely old buildings be compared to a district with relatively new buildings? Persons working in the business sector understand this completely.
3. How will the data reporting for this differ from the current systems in place and will the Legislature abandon preceding requirements? If not, how will constituents know what is what? I might add Kansas schools already have more financial information available to citizens than any other governmental entity, including state government, in Kansas.
4. How will the data be disaggregated to allow for regional differences in cost?

I appreciate the opportunity to appear before you today and express our deep concerns on this proposal as well as our opposition to it.

Thank you for your consideration and I would be happy to respond to questions.

# 2008-09 Budget Profile



USD 501 Topeka Public Schools

# Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

## **2008-2009 Budget General Information**

**USD #: 501**

### **Introduction**

Located in the capital city of Kansas, Topeka Public Schools is one of the largest urban school districts in the state. More than 13,400 students are involved in a comprehensive and quality education taught at one of the district's 36 schools.

Topeka Public School is characterized by providing outstanding support to our students and patrons. Our learning opportunities enhance and expand the potential of every child. Along with support for gifted and academically talented students, we provide considerable support services for students and academic and emotional challenges. Our staff is committed to the concept that no child is just average.

To answer the many needs of our students, Topeka Public Schools offers an alternative high school that is designed for students who require a non-traditional learning environment. Another school works with teenagers who face behavioral and emotional problems. Both schools are staffed with caring and highly qualified teachers and administrators. Our middle schools are meeting the challenge of preparing students for the important transition from elementary to high school. Neighborhood elementary schools serve student needs ranging from breakfast and extended day kindergarten through after school programs.

The student makeup of Topeka Public Schools is racially diverse. Forty-seven percent of the students are Caucasian, 25% African-American, 20% Hispanic, 2% Native American, 1% Asian, and 5% Other (refused to designate). Forty-two percent of our teachers have advanced degrees. Their skills and dedication have helped increase student performance across the district and have helped narrow the achievement gap between racial groups. From before and after school programs to all day kindergarten to our fine arts programs and advanced placement programs, we pride ourselves in meeting the needs of all children. Other school districts acknowledge our academic innovations and many emulate our instructional approaches to educating today's students.

### **Board Members**

Dr. Peg McCarthy, President  
236 Greenwood Avenue  
Topeka, Kansas 66606  
232-8867 (H)  
E-mail: [pmccarth@topeka.k12.ks.us](mailto:pmccarth@topeka.k12.ks.us)

Mr. C. Patrick Woods, Vice-President  
723 SW Cambridge  
Topeka, Kansas 66606  
271-6492 (H)  
E-mail: [pwoods@topeka.k12.ks.us](mailto:pwoods@topeka.k12.ks.us)

Mr. Doug Glenn  
2811 SE Glenside Court  
Topeka, Kansas 66605  
266-4228 (H)  
E-mail: [dglenn@topeka.k12.ks.us](mailto:dglenn@topeka.k12.ks.us)

Dr. Betty T. Horton  
3601 SW Randolph Ave.  
Topeka, Kansas 66611  
267-7302(H)  
E-mail: [bhorton@topeka.k12.ks.us](mailto:bhorton@topeka.k12.ks.us)

Ms. Janel L. Johnson  
2844 SE Virginia  
Topeka, Kansas 66605  
232-0236 (H)  
E-mail: [jjohnso3@topeka.k12.ks.us](mailto:jjohnso3@topeka.k12.ks.us)

Mrs. Nancy A. Kirk  
932 SW Frazier  
Topeka, Kansas 66606  
234-8806 (H)  
E-mail: [nkirk@topeka.k12.ks.us](mailto:nkirk@topeka.k12.ks.us)

Dr. Ned A. Nusbaum  
5819 SW 24<sup>th</sup> Terrace  
Topeka, Kansas 66614  
273-0922 (H)  
E-mail: [nnusbau1@topeka.k12.ks.us](mailto:nnusbau1@topeka.k12.ks.us)

### **Key Staff**

Superintendent: Dr. Kevin Singer, Superintendent of Schools  
Associate Superintendents: Dr. Terry Sandlin, Assoc. Supt./Instruction & Learning  
Mike Wilson, Assoc. Supt./Administrative & Support Services  
Business Office Staff: Mike Jones, General Director Fiscal Services  
Pam Leinwetter, Director Budget & Grant Accounting  
Curriculum & Instruction Staff: Barbara Davis, General Director of Elementary Learning  
Gloria Fish, General Director of Secondary Learning  
Jeff Litfin, General Director Student Support Services  
Bill Bagshaw, General Director School Leadership/Academic Programs  
Other Key Contacts: Dr. Candyce Deay-Berridge, General Director Special Services  
Chris Albert, General Director Central Services/Facility Planning  
James Rousseau, General Director Information Technology  
Ron Harbaugh, General Director Communications  
Dr. Steve Henry, General Director Research, Evaluation & Assessment

## The District's Accomplishments and Challenges

**Accomplishments:** Topeka Public Schools is a diverse urban school district with the typical challenges presented by high concentration of low income, ELL and Special Education students. High expectations for staff and students coupled with extensive staff development and a relentless focus on teaching and learning have driven significant achievement gains in the past five years. From 2003 to 2008, district proficiency percentages on state assessments at elementary, middle and high school levels have increased 23-50 points in reading and 17-50 points in mathematics. The improvement of Hispanic and African American students was similarly high, helping to close the achievement gap. These improvements have generally exceeded substantial statewide gains in student achievement and have helped us remain competitive with other districts.

All district schools are fully accredited by the Kansas State Department of Education and the North Central Association for School Accreditation. McCarter, Quincy, Stout, and Highland Park High School were recognized with Challenge Awards for obtaining achievement levels substantially higher than typical for their diverse populations with their 2007 assessments. McCarter was one of two Kansas Title I schools recognized for achieving sustained high achievement. Ten district schools were recognized for meeting the state standard of excellence in one or more grade levels with the 2007 data. Schools reaching the state standards of excellence or earning Challenge Awards have not yet been announced for 2008. For the 2008-2009 school year the district has three Title I schools on improvement. Two of those made AYP in 2008 and will be removed from the "on improvement" list if they make AYP a second year in a row.

**Challenges:** Topeka Public Schools is challenged by an increasing population of English Language Learners (ELL). We have a high percentage of students classified as special needs students along with a high percentage of low socioeconomic students. Our number of ELL students is steadily increasing each year at a rate approaching 20%. The district made AYP in 2008 with the overall student population and all subgroups except for ELL and disabled students and remains "on improvement" because of the performance of those subgroups only.

In meeting the needs of our students, one of our greatest challenges is in providing time for collaboration among teachers, particularly at the elementary level. Along with time for collaboration, providing time and expertise for science at the elementary level is a continuing problem. Those professional development programs that have involved collaborative efforts among different schools have shown the greatest promise. Such strategies as inclusion, response to Intervention (RTI), and differentiated instruction have been most successful when implemented in a collaboration environment. Our challenge is to ensure that these collaborative processes are fully implemented in all schools.

Our greatest challenge is to continue the gains in achievement as reflected on our State Assessments along with addressing the needs of the whole child. It is not enough to just have academically capable students; we must also have students with the personal, social, and political skills necessary for success in the 21<sup>st</sup> century. As Topeka Public Schools expands efforts for greater district collaboration with the business and social communities of Topeka, we will enhance the present and future vitality of Topeka.



## **Supplemental Information for the Following Tables**

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

***Note: The FTE (full time equivalency) used in this report to calculate the “Amount Per Pupil” is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.***

## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals)**

<http://www.ksde.org/Default.aspx?tabid=223>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications**

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### **Kansas Building Report Card (listed on the right under Data Portal sections)**

<http://www.ksde.org/Default.aspx?tabid=229>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

**Summary of Total Expenditures By Function  
(All Funds)**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	89,334,382	58%	91,205,896	57%	2%	114,053,553	61%	25%
Student & Instructional Support	17,593,103	11%	15,852,362	10%	-10%	16,353,647	9%	3%
General Administration	1,557,545	1%	2,391,411	1%	54%	2,817,331	2%	18%
School Administration (Building)	7,973,524	5%	8,881,366	6%	11%	8,920,307	5%	0%
Operations & Maintenance	12,232,288	8%	12,424,490	8%	2%	11,795,925	6%	-5%
Capital Improvements	2,674,405	2%	3,401,029	2%	27%	5,880,745	3%	73%
Debt Services	6,901,977	5%	6,645,673	4%	-4%	7,293,165	4%	10%
Other Costs	14,833,148	10%	20,171,202	13%	36%	20,303,459	11%	1%
<b>Total Expenditures</b>	<b>153,100,372</b>	<b>100%</b>	<b>160,973,429</b>	<b>100%</b>	<b>5%</b>	<b>187,418,132</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$10,320		\$10,571		2%	\$12,164		15%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000

Student & Instructional Support - 2100 & 2200

General Administration - 2300

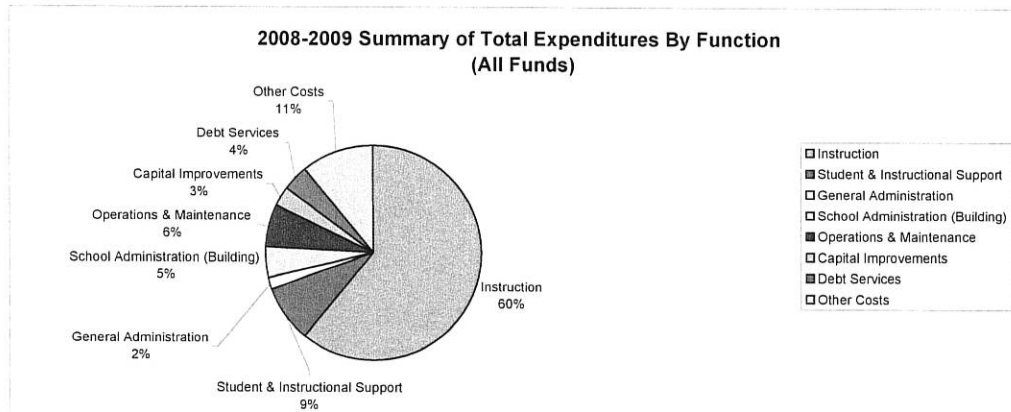
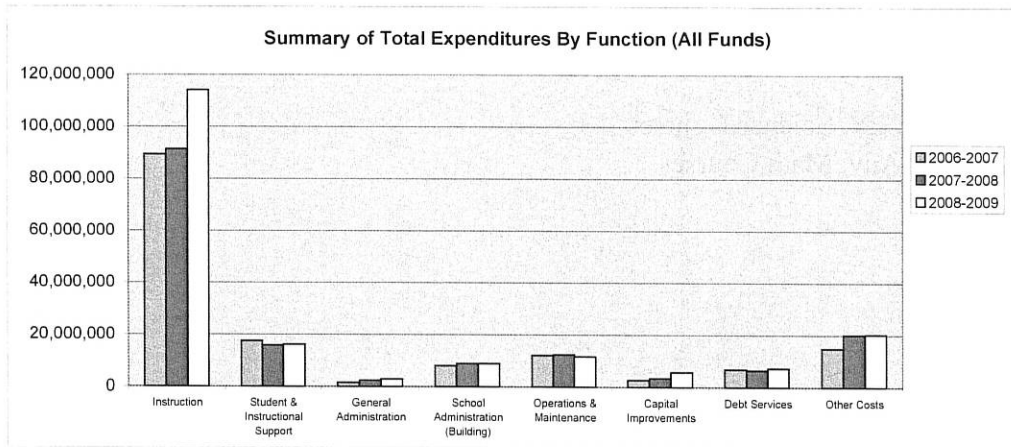
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

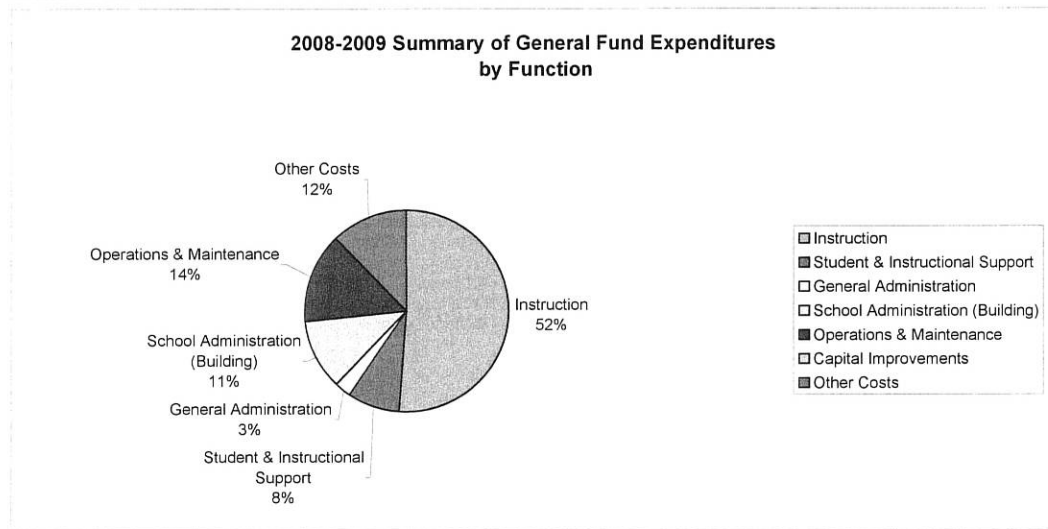
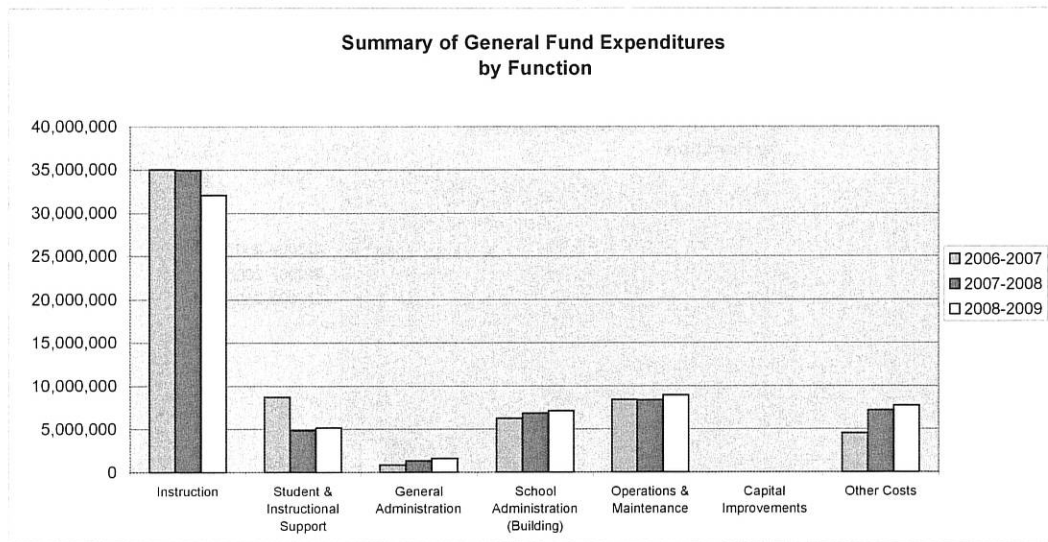
Debt Services - 5100 Transfers - 5200



**Summary of General Expenditures  
by Function**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	35,051,248	55%	34,958,236	55%	0%	32,080,541	51%	-8%
Student & Instructional Support	8,725,616	14%	4,848,366	8%	-44%	5,125,972	8%	6%
General Administration	901,398	1%	1,360,394	2%	51%	1,631,036	3%	20%
School Administration (Building)	6,280,192	10%	6,850,143	11%	9%	7,117,735	11%	4%
Operations & Maintenance	8,429,802	13%	8,366,443	13%	-1%	8,928,704	14%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	4,517,482	7%	7,189,635	11%	59%	7,724,509	12%	7%
<b>Total Expenditures</b>	<b>63,905,738</b>	<b>100%</b>	<b>63,573,217</b>	<b>100%</b>	<b>-1%</b>	<b>62,608,497</b>	<b>100%</b>	<b>-2%</b>
Amount per Pupil	\$4,307		\$4,175		-3%	\$4,064		-3%

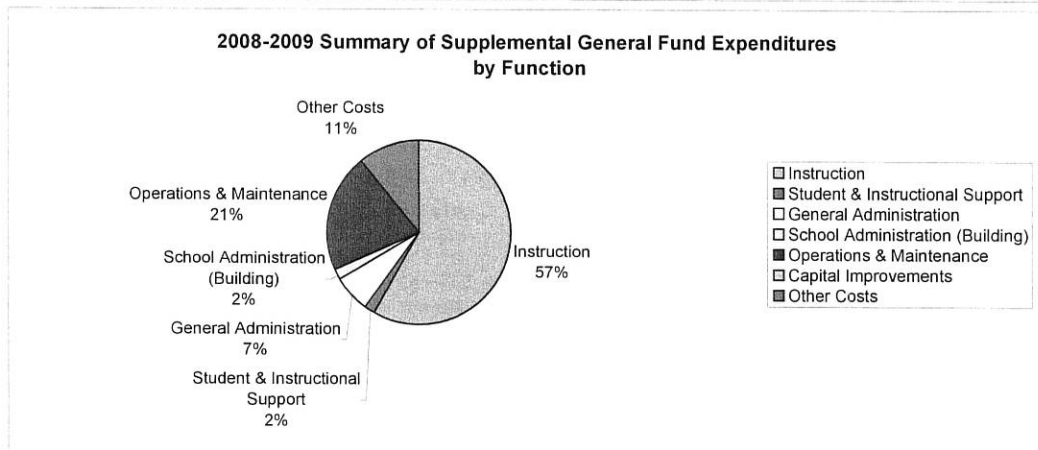
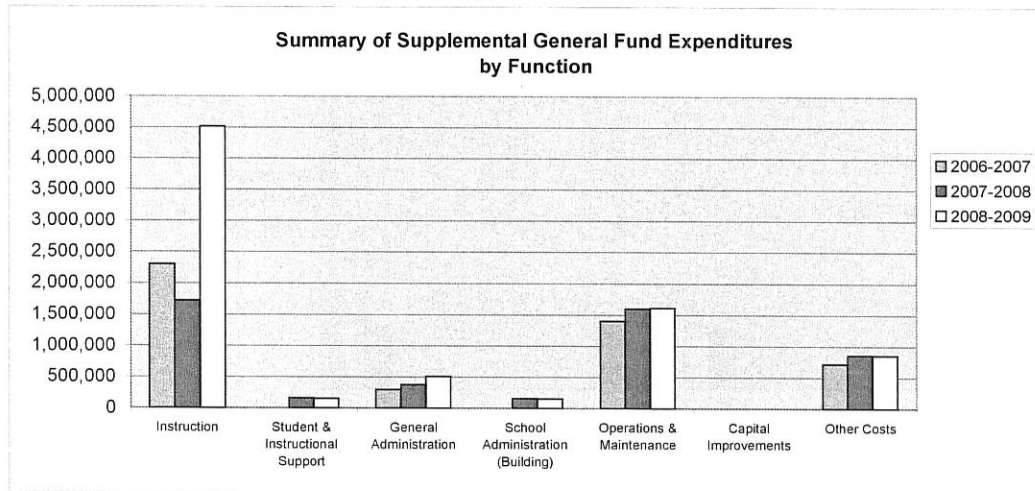
The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



**Summary of Supplemental General Fund Expenditures  
by Function**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	2,304,884	49%	1,721,473	35%	-25%	4,513,006	58%	162%
Student & Instructional Support	2,121	0%	159,265	3%	7409%	149,119	2%	-6%
General Administration	298,047	6%	374,315	8%	26%	511,100	7%	37%
School Administration (Building)	100	0%	152,429	3%	#####	149,040	2%	-2%
Operations & Maintenance	1,400,944	30%	1,595,930	33%	14%	1,608,378	21%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	716,886	15%	858,878	18%	20%	850,717	11%	-1%
<b>Total Expenditures</b>	<b>4,722,982</b>	<b>100%</b>	<b>4,862,290</b>	<b>100%</b>	<b>3%</b>	<b>7,781,360</b>	<b>100%</b>	<b>60%</b>
Amount per Pupil	\$318		\$319		0%	\$505		58%

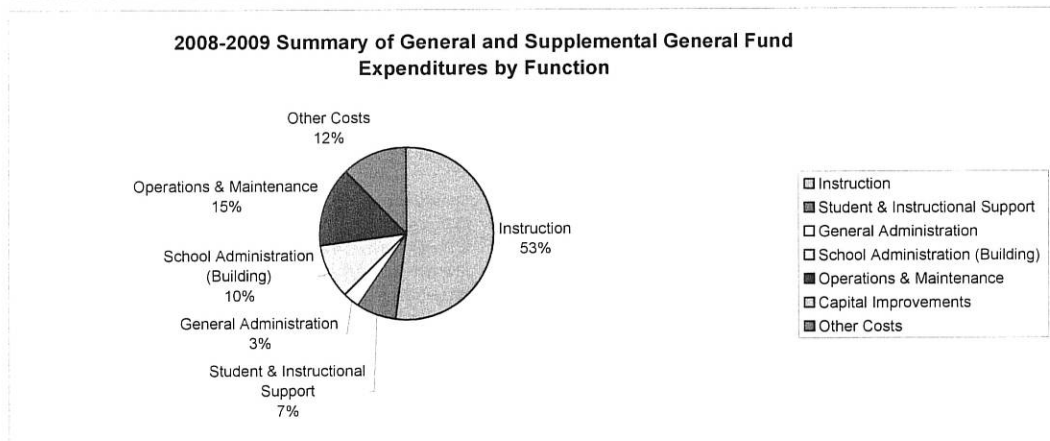
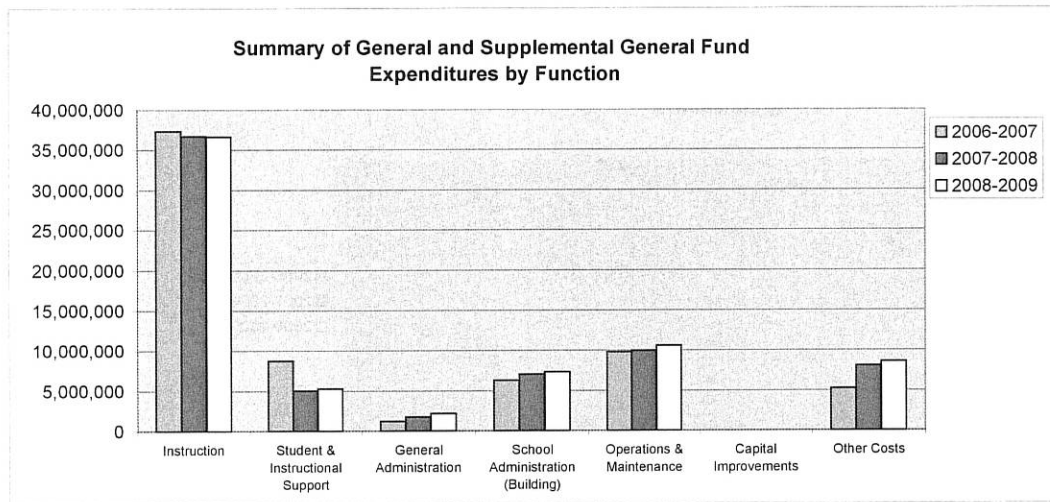
The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



**Summary of General and Supplemental General Fund Expenditures by Function**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/dec	2008-2009 Budget	% of Tot	% inc/dec
Instruction	37,356,132	54%	36,679,709	54%	-2%	36,593,547	52%	0%
Student & Instructional Support	8,727,737	13%	5,007,631	7%	-43%	5,275,091	7%	5%
General Administration	1,199,445	2%	1,734,709	3%	45%	2,142,136	3%	23%
School Administration (Building)	6,280,292	9%	7,002,572	10%	12%	7,266,775	10%	4%
Operations & Maintenance	9,830,746	14%	9,962,373	15%	1%	10,537,082	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,234,368	8%	8,048,513	12%	54%	8,575,226	12%	7%
<b>Total Expenditures</b>	<b>68,628,720</b>	<b>100%</b>	<b>68,435,507</b>	<b>100%</b>	<b>0%</b>	<b>70,389,857</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$4,626		\$4,494		-3%	\$4,569		2%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

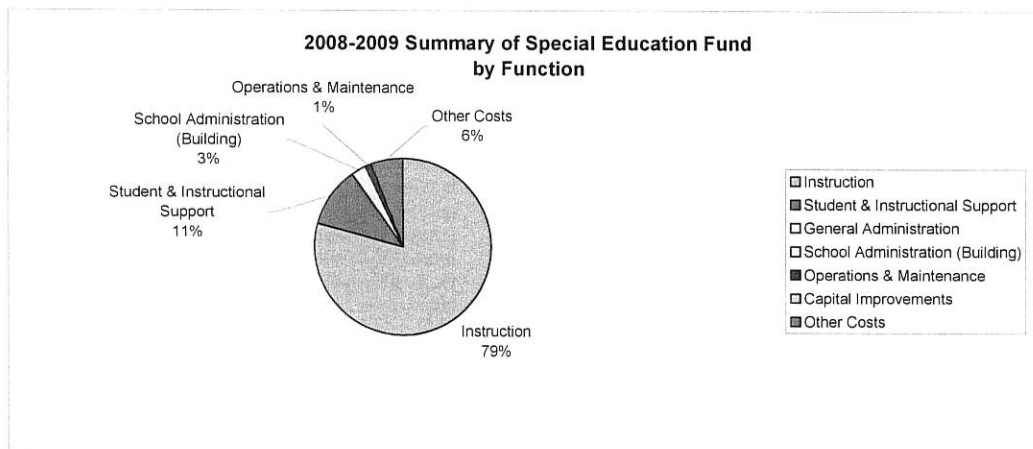
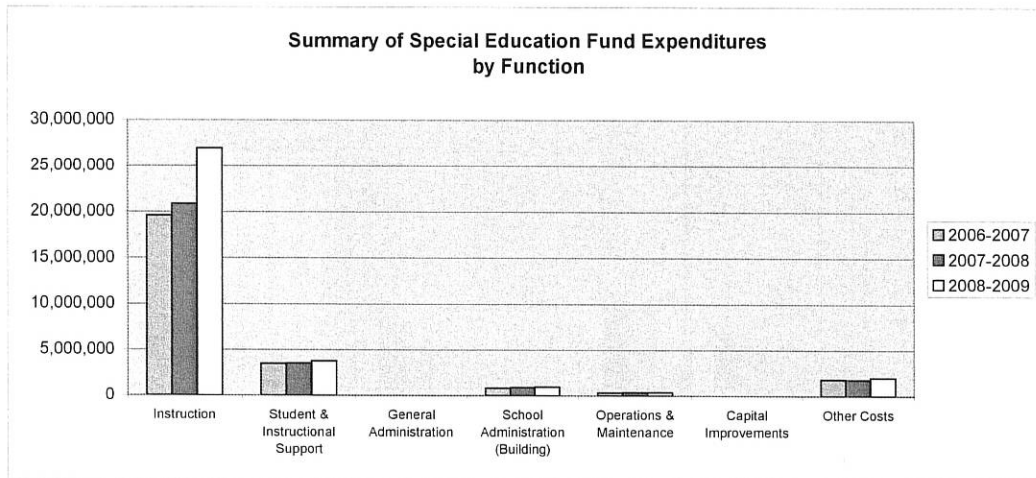




**Summary of Special Education Fund  
by Function**

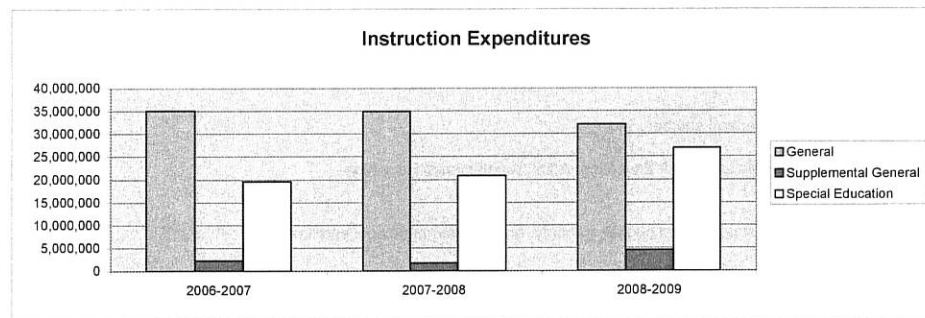
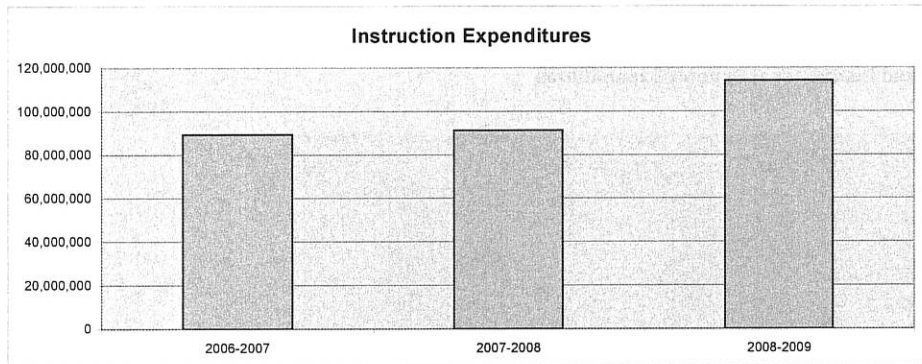
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	19,602,639	75%	20,867,369	76%	6%	26,883,451	79%	29%
Student & Instructional Support	3,450,844	13%	3,495,373	13%	1%	3,751,955	11%	7%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	825,834	3%	876,901	3%	6%	944,486	3%	8%
Operations & Maintenance	350,784	1%	363,887	1%	4%	377,428	1%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	1,814,315	7%	1,777,860	6%	-2%	1,962,154	6%	10%
<b>Total Expenditures</b>	<b>26,044,416</b>	<b>100%</b>	<b>27,381,390</b>	<b>100%</b>	<b>5%</b>	<b>33,919,474</b>	<b>100%</b>	<b>24%</b>
Amount per Pupil	\$1,755		\$1,798		2%	\$2,202		22%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)



**Instruction Expenditures (1000)**

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	35,051,248	34,958,236	0%	32,080,541	-8%
Federal Funds	8,628,337	10,018,013	16%	9,020,131	-10%
Supplemental General	2,304,884	1,721,473	-25%	4,513,006	162%
At Risk (4yr Old)	452,071	569,899	26%	643,376	13%
At Risk (K-12)	10,734,763	11,298,395	5%	19,051,758	69%
Bilingual Education	1,184,455	1,260,968	6%	1,322,399	5%
Virtual Education				0	
Capital Outlay	1,614,711	348,844	-78%	7,874,591	2157%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	163,481	172,397	5%	229,611	33%
Special Education	19,602,639	20,867,369	6%	26,883,451	29%
Cost of Living	0	0	0%	0	0%
Vocational Education	810,970	924,017	14%	1,110,124	20%
Gifts/Grants	197,192	382,375	94%	1,405,163	267%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	3,835,556	4,409,526	15%	5,554,077	26%
Contingency Reserve	0	0	0%		
Text Book & Student Material	1,410,706	772,515	-45%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>85,991,013</b>	<b>87,704,027</b>	<b>2%</b>	<b>109,688,228</b>	<b>25%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	5,796	5,759	-1%	7,119	24%
Adult Education	404,705	413,304	2%	529,666	28%
Adult Supplemental Education	0	0	0%	36,242	0%
Area Vocational School	2,938,664	3,088,565	5%	3,799,417	23%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>89,334,382</b>	<b>91,205,896</b>	<b>2%</b>	<b>114,053,553</b>	<b>25%</b>



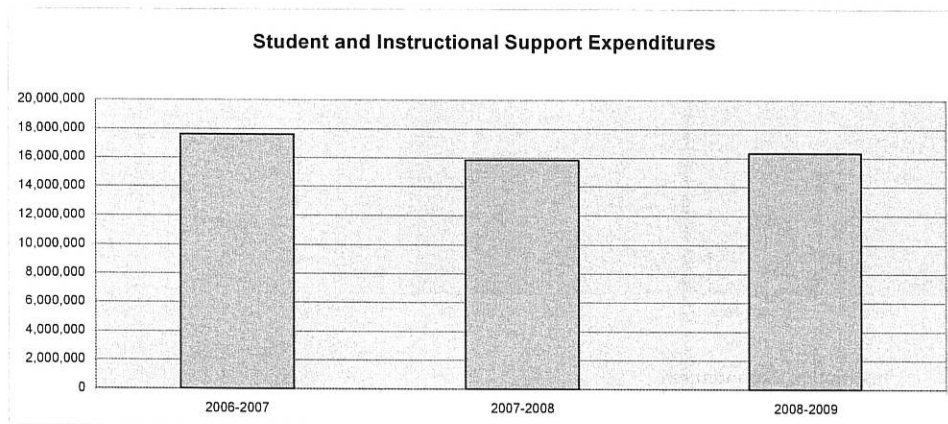
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment 9/11/2008 10:08 AM Sumexpen.xls

## Student and Instructional Support Expenditures (2100 &amp; 2200)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	8,725,616	4,848,366	-44%	5,125,972	6%
Federal Funds	2,526,255	2,147,034	-15%	1,960,842	-9%
Supplemental General	2,121	159,265	7409%	149,119	-6%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	62,857	2,544,230	3948%	2,590,825	2%
Bilingual Education	0	31,573	0%	32,504	3%
Virtual Education				0	
Capital Outlay	204,659	4,994	-98%	20,006	301%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	309,731	190,011	-39%	457,902	141%
Parent Education Program	792,575	773,538	-2%	1,014,974	31%
Summer School	0	0	0%	0	0%
Special Education	3,450,844	3,495,373	1%	3,751,955	7%
Cost of Living	0	0	0%	0	0%
Vocational Education	44,746	46,194	3%	69,405	50%
Gifts/Grants	2,315	22,414	868%	244,650	992%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	664,608	748,575	13%	903,981	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	1,350	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>16,786,327</b>	<b>15,012,917</b>	<b>-11%</b>	<b>16,322,135</b>	<b>9%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	1,131	986	-13%	1,059	7%
Adult Education	44,728	30,332	-32%	31,512	4%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	762,048	809,113	6%	0	-100%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>17,593,103</b>	<b>15,852,362</b>	<b>-10%</b>	<b>16,353,647</b>	<b>3%</b>
Amount per Pupil	\$1,406	\$1,258	-11%	\$1,288	2%



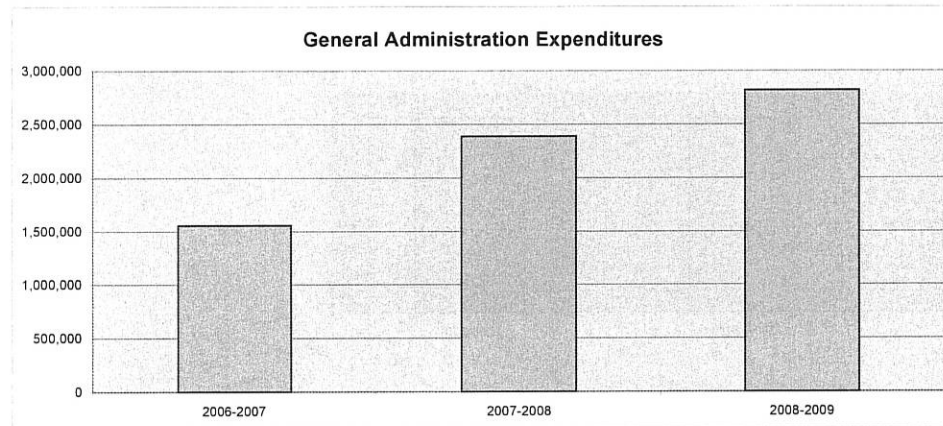
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## General Administration Expenditures (2300)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	901,398	1,360,394	51%	1,631,036	20%
Federal Funds	100,377	161,528	61%	180,901	12%
Supplemental General	298,047	374,315	26%	511,100	37%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	1,004	0%	9,036	800%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	211,046	384,344	82%	392,500	2%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	46,677	74,157	59%	92,758	25%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>1,557,545</b>	<b>2,355,742</b>	<b>51%</b>	<b>2,817,331</b>	<b>20%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	105	155	47%	183	18%
Adult Education	0	35,669	0%	0	-100%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>1,557,545</b>	<b>2,391,411</b>	<b>54%</b>	<b>2,817,331</b>	<b>18%</b>



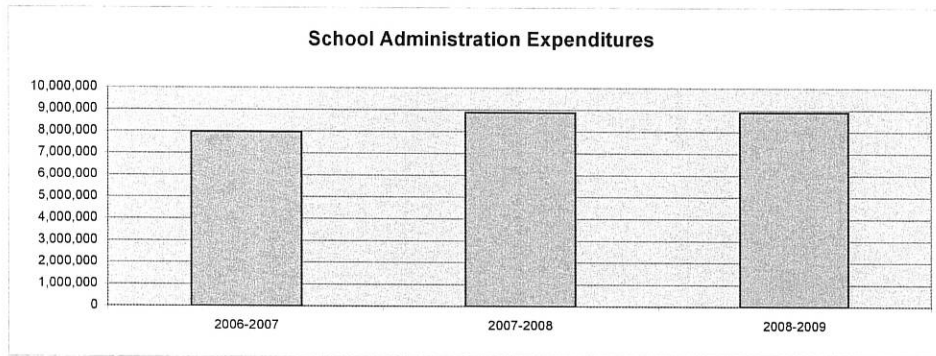
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

School Administration Expenditures (2400)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	6,280,192	6,850,143	9%	7,117,735	4%
Federal Funds	64,580	30,944	-52%	33,986	10%
Supplemental General	100	152,429	152329%	149,040	-2%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	93,290	85,642	-8%	86,021	0%
Bilingual Education	0	35,600	0%	38,188	7%
Virtual Education	0	0	0%	0	0%
Capital Outlay	8,830	0	-100%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	825,834	876,901	6%	944,486	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	374,543	450,139	20%	550,851	22%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>7,647,369</b>	<b>8,481,798</b>	<b>11%</b>	<b>8,920,307</b>	<b>5%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	515	557	8%	579	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	326,155	399,568	23%	0	-100%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>7,973,524</b>	<b>8,881,366</b>	<b>11%</b>	<b>8,920,307</b>	<b>0%</b>



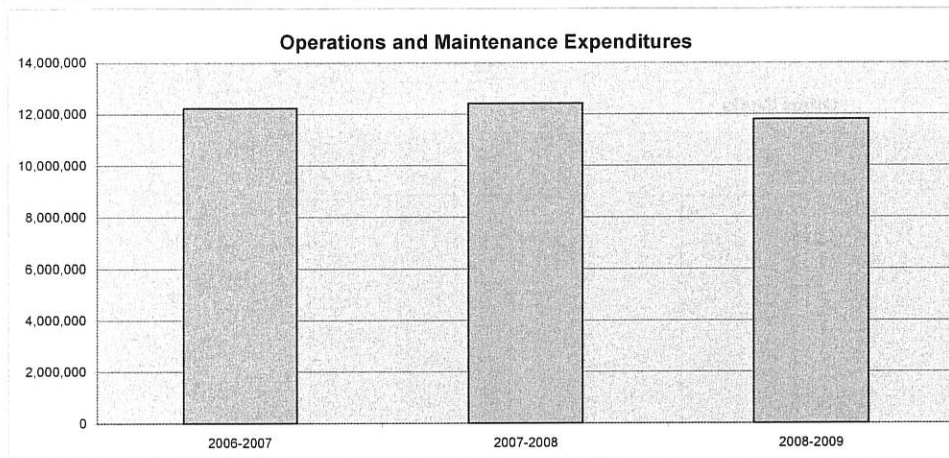
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## Operations and Maintenance Expenditures (2600)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	8,429,802	8,366,443	-1%	8,928,704	7%
Federal Funds	4,491	5,665	26%	8,725	54%
Supplemental General	1,400,944	1,595,930	14%	1,608,378	1%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education				0	
Capital Outlay	666,999	555,431	-17%	260,931	-53%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	48,934	254,079	419%	156,921	-38%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	350,784	363,887	4%	377,428	4%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	61,146	0	-100%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	319,002	372,332	17%	454,838	22%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>11,282,102</b>	<b>11,513,767</b>	<b>2%</b>	<b>11,795,925</b>	<b>2%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	760	756	-1%	766	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	950,186	910,723	-4%	0	-100%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>12,232,288</b>	<b>12,424,490</b>	<b>2%</b>	<b>11,795,925</b>	<b>-5%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

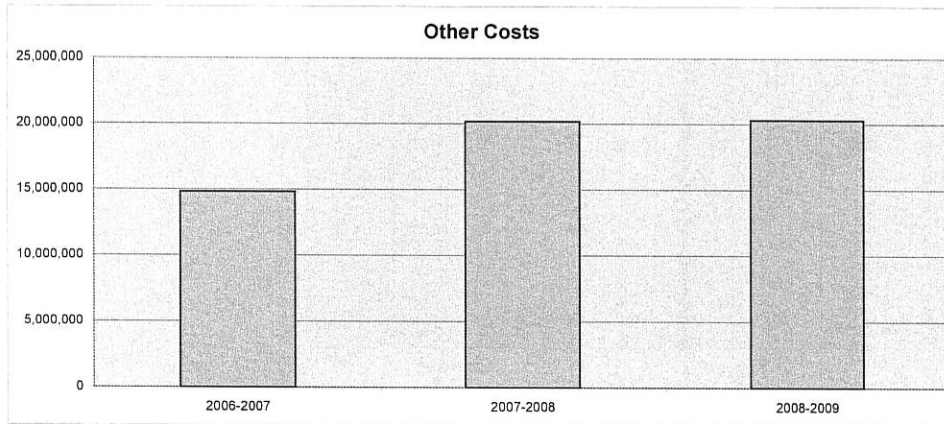
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.



**Other Costs  
(2500 & 2900: Other Supplemental Services)  
(2700: Transportation)  
(3000: Non-Instruction Services)**

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	4,517,482	7,189,635	59%	7,724,509	7%
Federal Funds	1,037,548	869,927	-16%	964,428	11%
Supplemental General	716,886	858,878	20%	850,717	-1%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	21,856	8,520	-61%	0	-100%
Bilingual Education	352,070	402,044	14%	463,417	15%
Virtual Education				0	
Capital Outlay	553,420	2,631,459	375%	0	-100%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	5,060,778	5,658,515	12%	7,758,091	37%
Professional Development	1,911	5,283	176%	0	-100%
Parent Education Program	0	0	0%	0	0%
Summer School	98	3,116	3080%	0	-100%
Special Education	1,814,315	1,777,860	-2%	1,962,154	10%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	70,242	0	-100%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	392,385	454,589	16%	580,143	28%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>14,538,991</b>	<b>19,859,826</b>	<b>37%</b>	<b>20,303,459</b>	<b>2%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	980	1,304	33%	1,318	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	294,157	311,376	6%	0	-100%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>14,833,148</b>	<b>20,171,202</b>	<b>36%</b>	<b>20,303,459</b>	<b>1%</b>



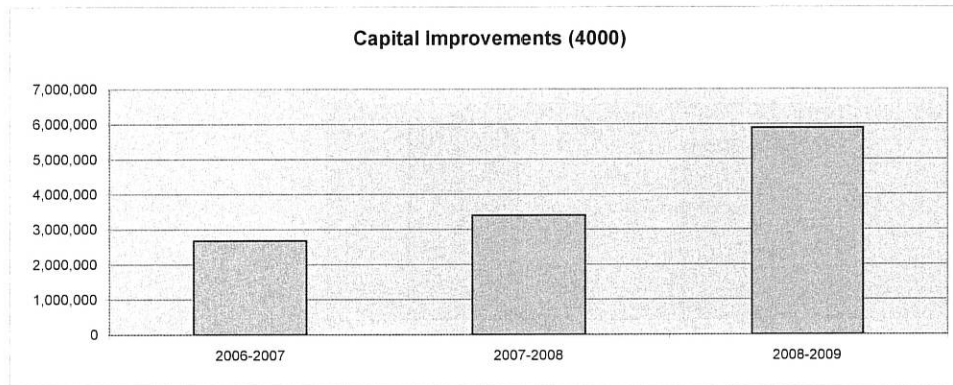
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

**Capital Improvements Expenditures (4000)**

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	2,674,405	3,401,029	27%	5,795,745	70%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	85,000	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>2,674,405</b>	<b>3,401,029</b>	<b>27%</b>	<b>5,880,745</b>	<b>73%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	180	223	24%	382	71%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>2,674,405</b>	<b>3,401,029</b>	<b>27%</b>	<b>5,880,745</b>	<b>73%</b>



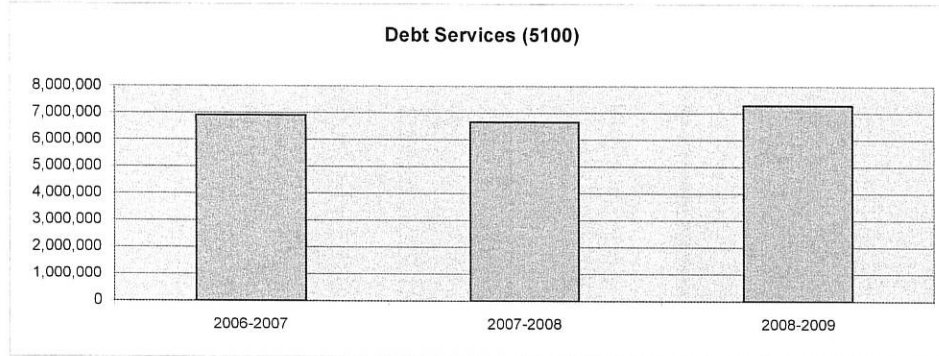
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

## Debt Services Expenditures (5100)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	6,161,504	6,511,644	6%	7,231,786	11%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	740,473	134,029	-82%	61,379	-54%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>6,901,977</b>	<b>6,645,673</b>	<b>-4%</b>	<b>7,293,165</b>	<b>10%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	465	436	-6%	473	8%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>6,901,977</b>	<b>6,645,673</b>	<b>-4%</b>	<b>7,293,165</b>	<b>10%</b>



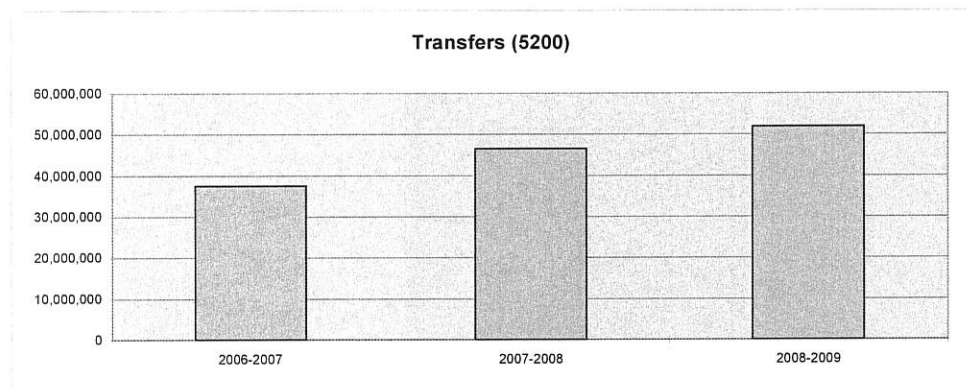
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Transfers (5200)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	17,924,273	25,085,449	40%	31,465,083	25%
Federal Funds	0	0	0%	0	0%
Supplemental General	19,583,557	21,459,523	10%	20,440,714	-5%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>37,507,830</b>	<b>46,544,972</b>	<b>24%</b>	<b>51,905,797</b>	<b>12%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	2,528	3,057	21%	3,369	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>37,507,830</b>	<b>46,544,972</b>	<b>24%</b>	<b>51,905,797</b>	<b>12%</b>



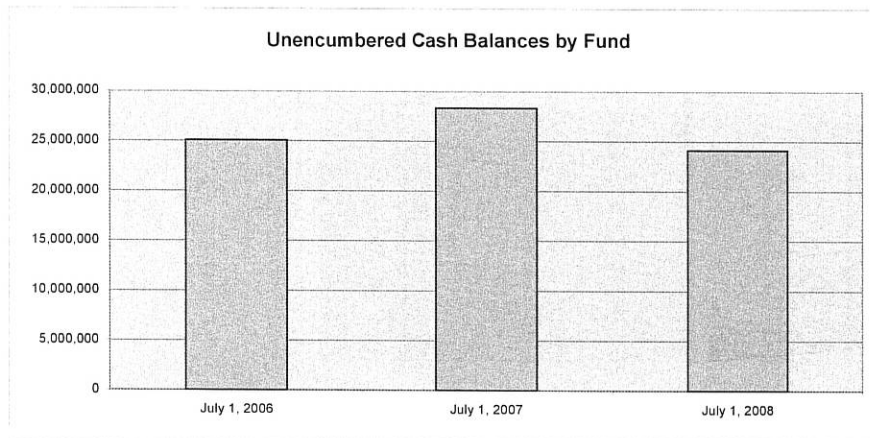
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

**Miscellaneous Information  
Unencumbered Cash Balance by Fund**

	July 1, 2006	July 1, 2007	July 1, 2008
General	0	195	197
Federal Funds	-49,438	-88,745	-86,146
Supplemental General	82,212	22,091	360,743
At Risk (4yr Old)	20,992	47,929	6,105
At Risk (K-12)	512	223,134	298,242
Bilingual Education	55,840	252,657	78,026
Virtual Education			0
Capital Outlay	5,498,301	6,683,409	7,612,821
Driver Training	0	0	0
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	1,882,721	2,348,142	2,014,542
Professional Development	165,370	282,575	403,788
Parent Education Program	54,589	36,509	80,263
Summer School	324,908	236,704	89,611
Special Education	1,851,113	2,104,991	3,710,236
Cost of Living		0	0
Vocational Education	28,659	50,680	43,089
Gifts/Grants	771,736	881,076	1,107,163
Special Liability	190,428	267,784	357,626
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	4,394,983	4,667,101	
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	1,164,051	1,415,223	
Text Book & Student Material	661,156	679,763	
Bond & Interest 1	4,292,331	4,134,461	3,923,409
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	166,589	175,223	184,872
Temporary Note	0	0	0
<b>SUBTOTAL</b>	<b>21,557,053</b>	<b>24,420,902</b>	<b>20,184,587</b>
Enrollment (FTE)*	14,836.0	15,228.0	15,407.0
Amount per Pupil	1,453	1,604	1,310
Adult Education	112,123	146,594	118,504
Adult Supplemental Education	36,242	36,242	36,242
Area Vocational School	3,365,008	3,706,324	3,799,417
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
<b>TOTAL</b>	<b>25,070,426</b>	<b>28,310,062</b>	<b>24,138,750</b>



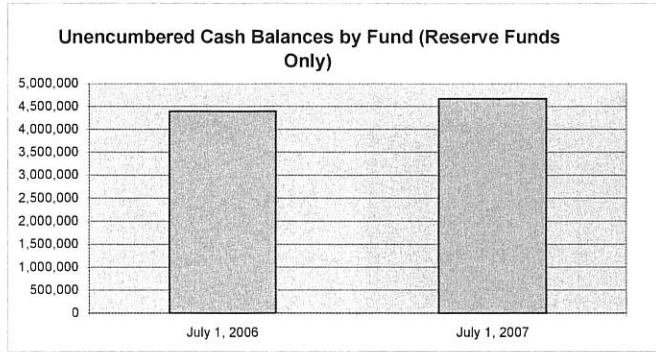
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

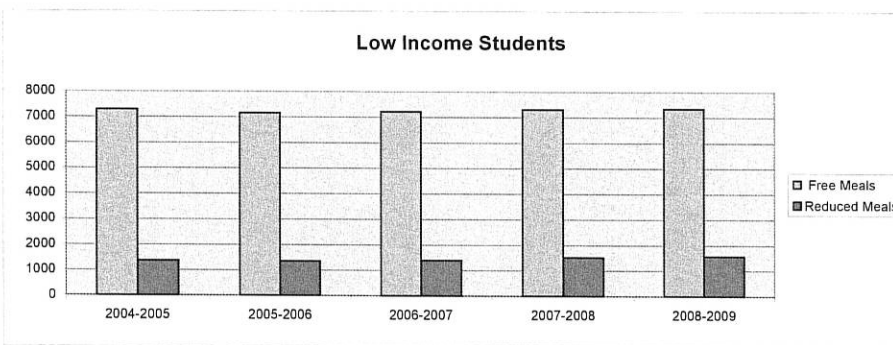
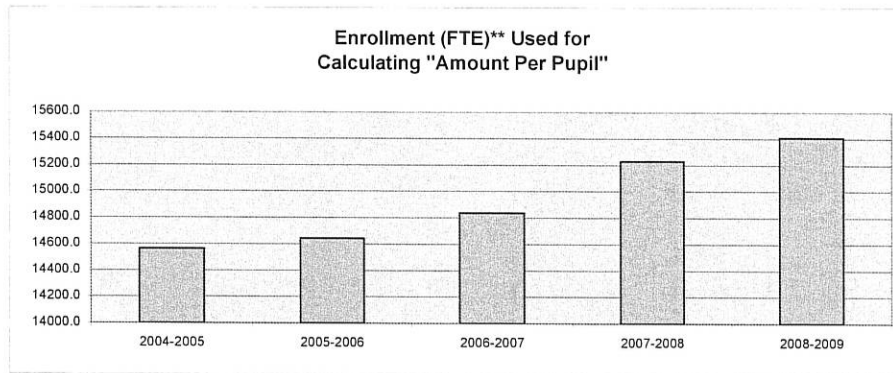
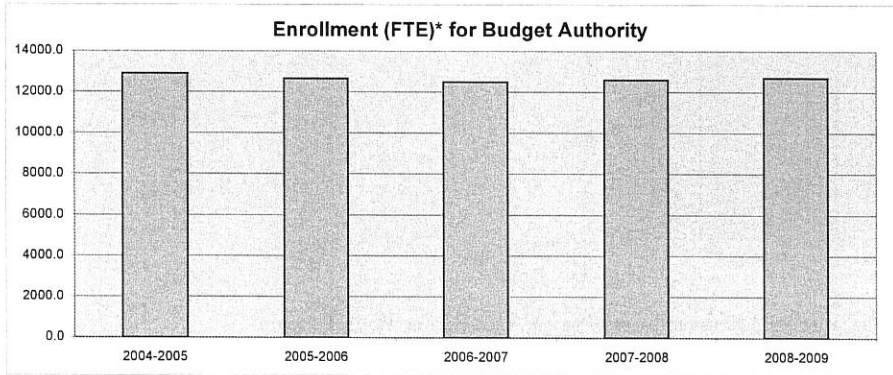
**Reserve Funds  
Unencumbered Cash Balance**

	July 1, 2006	July 1, 2007
Special Reserve	4,394,983	4,667,101
<b>TOTAL OTHER</b>	<b>4,394,983</b>	<b>4,667,101</b>
Amount per Pupil	\$296	\$306



\*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	12,903.5	12,660.0	-2%	12,511.9	-1%	12,606.1	1%	12,699.0	1%
Enrollment (FTE)**	14,562.0	14,642.0	1%	14,836.0	1%	15,228.0	3%	15,407.0	1%
Number of Students - Free Meals	7,291	7,160	-2%	7,215	1%	7,301	1%	7,344	1%
Number of Students - Reduced Meals	1,366	1,362	0%	1,393	2%	1,512	9%	1,560	3%



\*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

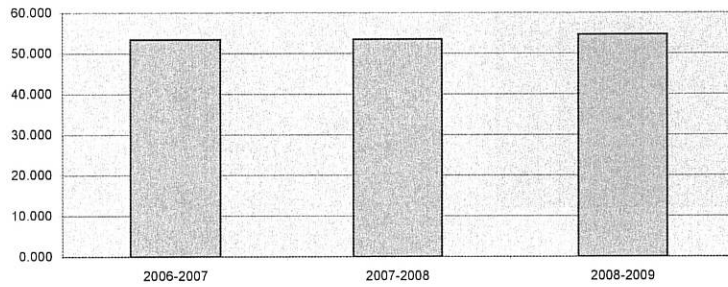
\*\* FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.



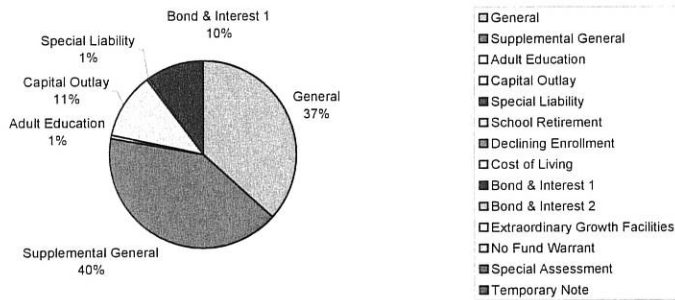
**Miscellaneous Information  
Mill Rates by Fund**

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	20.874	22.141	22.521
Adult Education	0.402	0.301	0.310
Capital Outlay	6.177	6.089	6.100
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.414	0.181	0.300
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.421	4.708	5.379
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	1.079	0.000	0.000
Special Assessment	0.000	0.003	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>53.367</b>	<b>53.423</b>	<b>54.610</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

**Total USD Mill Rates**

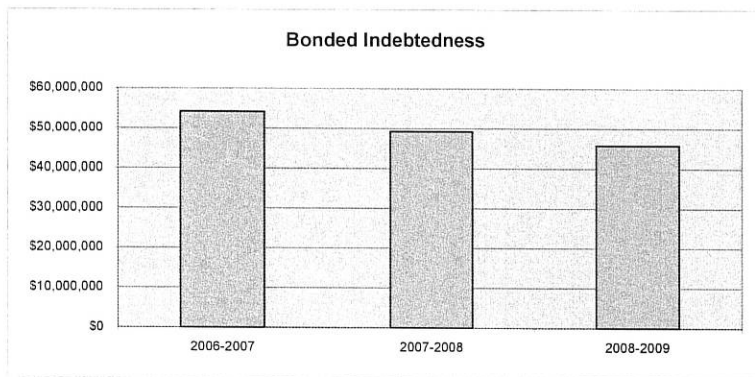
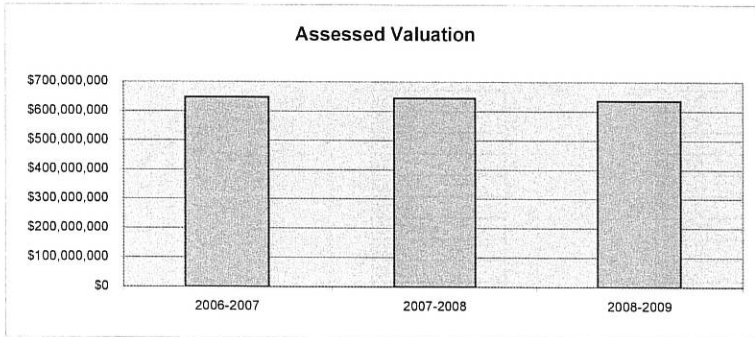


**2008-2009 Miscellaneous Information  
Mill Rates by Fund (Total USD)**



**Other Information**

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	\$647,279,206	\$644,441,598	\$636,005,866
Bonded Indebtedness	\$54,030,000	\$49,175,000	\$45,845,000





USD 501 - Topeka

# Table of Contents

Summary of Total Expenditures.....	1
Summary of General and Supplemental General Fund Expenditures.....	2
Instruction Expenditures.....	3
Sources of Revenue and Proposed Budget for 2008-09 (previously Co99a).....	4
Enrollment and Low Income Students.....	5
Mill Rates by Fund.....	6
Assessed Valuation and Bonded Indebtedness.....	7
Average Salary.....	8
KSDE Website Information.....	9

**Summary of Total Expenditures By Function  
(All Funds)**

	<b>2006-2007 Actual</b>	<b>% of Tot</b>	<b>2007-2008 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2008-2009 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	89,334,382	58%	91,205,896	57%	2%	114,053,553	61%	25%
Student & Instructional Support	17,593,103	11%	15,852,362	10%	-10%	16,353,647	9%	3%
General Administration	1,557,545	1%	2,391,411	1%	54%	2,817,331	2%	18%
School Administration (Building)	7,973,524	5%	8,881,366	6%	11%	8,920,307	5%	0%
Operations & Maintenance	12,232,288	8%	12,424,490	8%	2%	11,795,925	6%	-5%
Capital Improvements	2,674,405	2%	3,401,029	2%	27%	5,880,745	3%	73%
Debt Services	6,901,977	5%	6,645,673	4%	-4%	7,293,165	4%	10%
Other Costs	14,833,148	10%	20,171,202	13%	36%	20,303,459	11%	1%
<b>Total Expenditures</b>	<b>153,100,372</b>	<b>100%</b>	<b>160,973,429</b>	<b>100%</b>	<b>5%</b>	<b>187,418,132</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$10,320		\$10,571		2%	\$12,164		15%

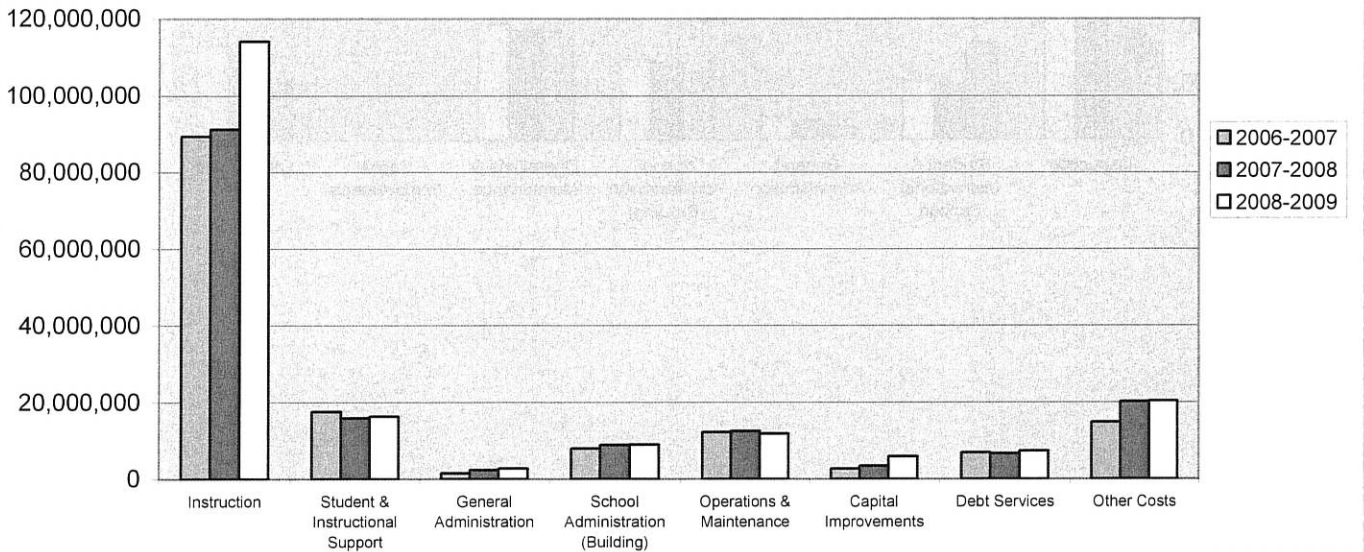
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERs Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

- |   |   |
|---|---|
| Instruction - 1000                            | Operations & Maintenance - 2600   |
| Student & Instructional Support - 2100 & 2200 | Other Costs - 2500, 2900 and 3000 and all others not included elsewhere |
| General Administration - 2300                 | Capital Improvements - 4000   |
| School Administration (Building) - 2400       | Debt Services - 5100 Transfers - 5200                                   |

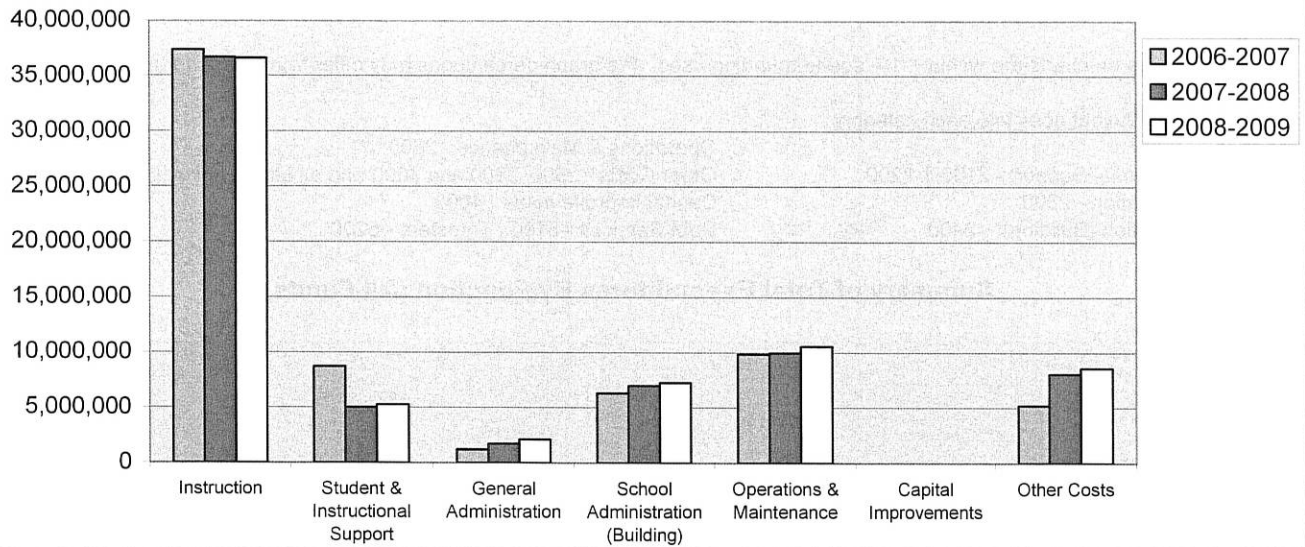
**Summary of Total Expenditures By Function (All Funds)**



**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2006-2007 Actual</b>	<b>% of Tot</b>	<b>2007-2008 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2008-2009 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	37,356,132	54%	36,679,709	54%	-2%	36,593,547	52%	0%
Student & Instructional Support	8,727,737	13%	5,007,631	7%	-43%	5,275,091	7%	5%
General Administration	1,199,445	2%	1,734,709	3%	45%	2,142,136	3%	23%
School Administration (Building)	6,280,292	9%	7,002,572	10%	12%	7,266,775	10%	4%
Operations & Maintenance	9,830,746	14%	9,962,373	15%	1%	10,537,082	15%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,234,368	8%	8,048,513	12%	54%	8,575,226	12%	7%
<b>Total Expenditures</b>	<b>68,628,720</b>	<b>100%</b>	<b>68,435,507</b>	<b>100%</b>	<b>0%</b>	<b>70,389,857</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$4,626		\$4,494		-3%	\$4,569		2%

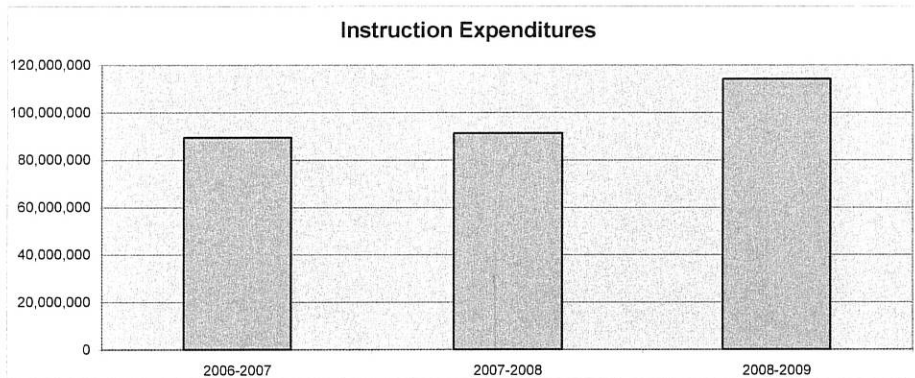
**Summary of General and Supplemental General Fund  
Expenditures by Function**





**Instruction Expenditures (1000)**

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	35,051,248	34,958,236	0%	32,080,541	-8%
Federal Funds	8,628,337	10,018,013	16%	9,020,131	-10%
Supplemental General	2,304,884	1,721,473	-25%	4,513,006	162%
At Risk (4yr Old)	452,071	569,899	26%	643,376	13%
At Risk (K-12)	10,734,763	11,298,395	5%	19,051,758	69%
Bilingual Education	1,184,455	1,260,968	6%	1,322,399	5%
Virtual Education				0	
Capital Outlay	1,614,711	348,844	-78%	7,874,591	2157%
Driver Education	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	163,481	172,397	5%	229,611	33%
Special Education	19,602,639	20,867,369	6%	26,883,451	29%
Cost of Living	0	0	0%	0	0%
Vocational Education	810,970	924,017	14%	1,110,124	20%
Gifts/Grants	197,192	382,375	94%	1,405,163	267%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	3,835,556	4,409,526	15%	5,554,077	26%
Contingency Reserve	0	0	0%		
Text Book & Student Material	1,410,706	772,515	-45%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>85,991,013</b>	<b>87,704,027</b>	<b>2%</b>	<b>109,688,228</b>	<b>25%</b>
Enrollment (FTE)*	14,836.0	15,228.0	3%	15,407.0	1%
Amount per Pupil	5,796	5,759	-1%	7,119	24%
Adult Education	404,705	413,304	2%	529,666	28%
Adult Supplemental Education	0	0	0%	36,242	0%
Area Vocational School	2,938,664	3,088,565	5%	3,799,417	23%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>89,334,382</b>	<b>91,205,896</b>	<b>2%</b>	<b>114,053,553</b>	<b>25%</b>



NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

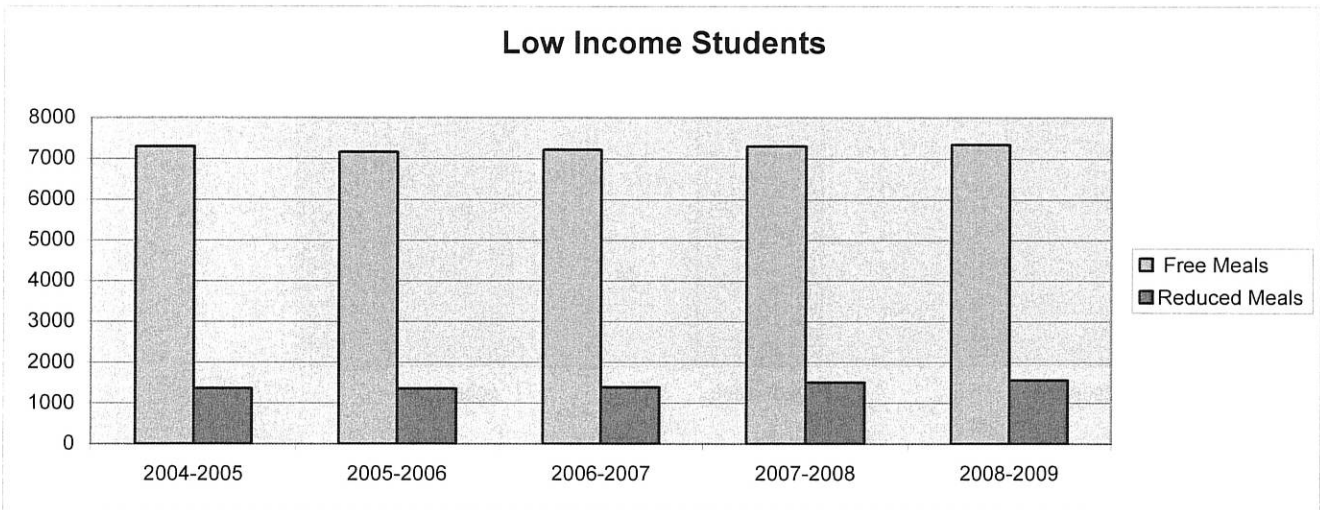
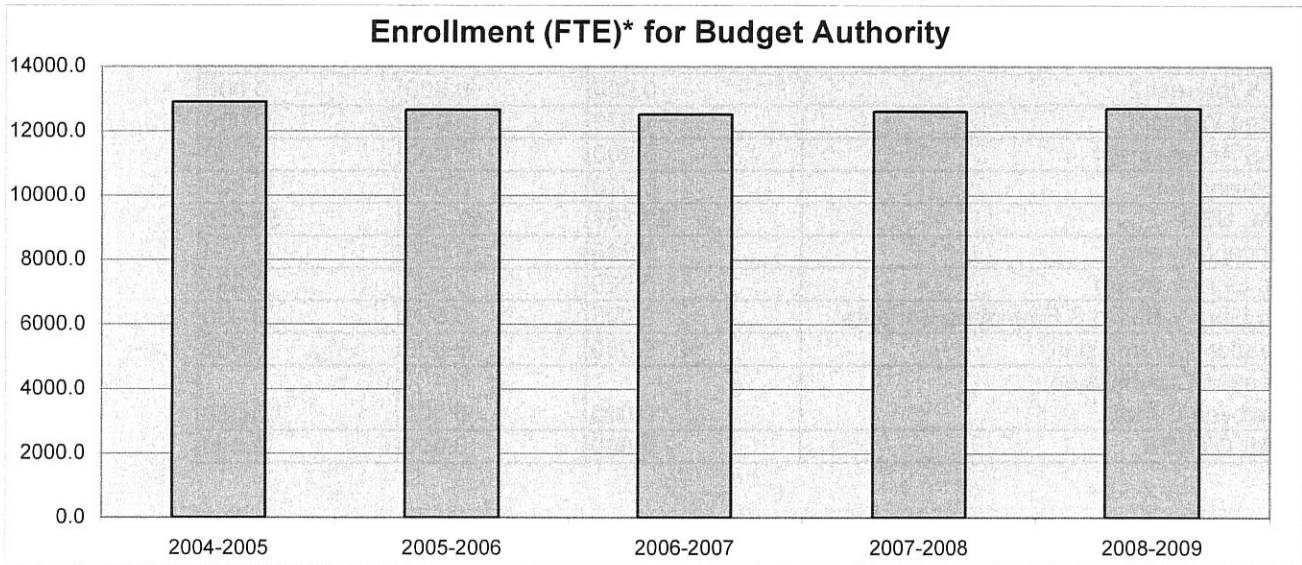


# Sources of Revenue and Proposed Budget for 2008-09

Fund	Estimated Sources of Revenue--2008-09						
	2008-09	July 1, 2008	State	Federal	Local		
	Amount Budgeted	Cash Balance			Interest	Transfers	Other
General	94,073,580	197	83,612,985	0		0	10,460,398
Supplemental General	28,222,074	360,743	13,465,982				14,395,349
Adult Education	561,178	118,504	52,177	140,000	5,000	24,080	230,568
At Risk (4yr Old)	643,376	6,105		0	0	637,271	0
Adult Supplemental Education	36,242	36,242			0	0	0
At Risk (K-12)	21,728,604	298,242		0	0	21,430,362	0
Bilingual Education	1,856,508	78,026		0	0	1,778,482	0
Virtual Education	0	0			0	0	0
Capital Outlay	13,960,309	7,612,821	1,277,690	0	1,000,000	0	4,069,798
Driver Training	0	0	0		0	0	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	7,915,012	2,014,542	77,225	4,224,683	0	0	1,598,562
Professional Development	457,902	403,788	45,790	0	8,324	0	0
Parent Education Program	1,014,974	80,263	541,802	0	0	157,493	235,416
Summer School	229,611	89,611		0	0	100,000	40,000
Special Education	33,919,474	3,710,236	0	3,567,569	0	26,641,669	0
Vocational Education	1,179,529	43,089		0	0	1,136,440	0
Area Vocational School	3,799,417	3,799,417	0	0	0	0	0
Special Liability Expense Fund	392,500	357,626				0	196,216
Special Reserve Fund							
Gifts and Grants	1,649,813	1,107,163					542,650
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	8,136,648	0	8,136,648				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	7,231,786	3,923,409	1,897,583		125,000		4,857,270
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	61,379	0					57,118
Special Assessment		184,872					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	12,169,013	-86,146	xxxxxxxxxxx	12,255,159	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
<b>SUBTOTAL</b>	<b>239,238,929</b>	<b>24,138,750</b>	<b>109,107,882</b>	<b>20,187,411</b>	<b>1,138,324</b>	<b>51,905,797</b>	<b>36,683,345</b>
Less Transfers	51,905,797						
<b>TOTAL Budget Expenditures</b>	<b>\$187,333,132</b>						

### Other Information

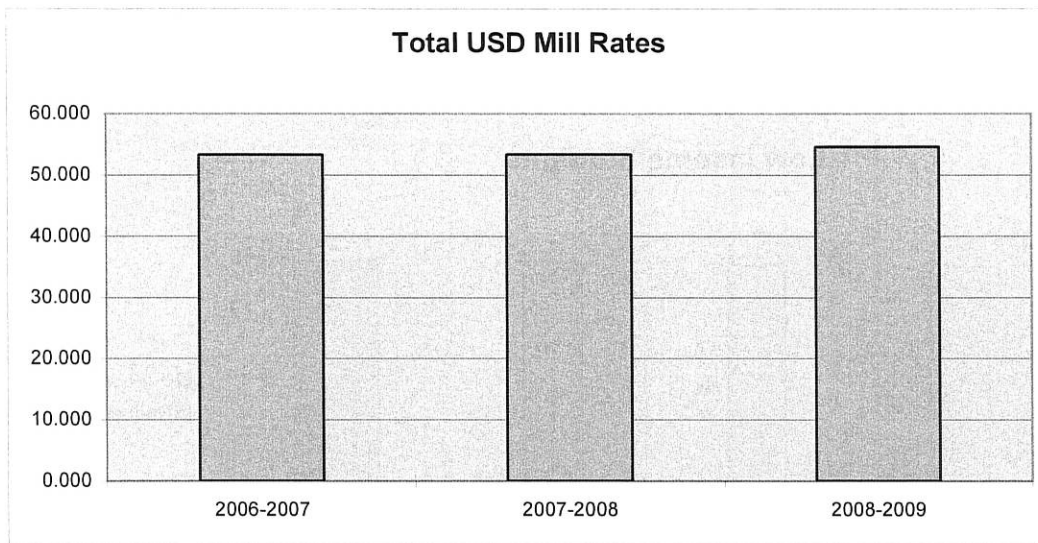
	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	12,903.5	12,660.0	-2%	12,511.9	-1%	12,606.1	1%	12,699.0	1%
Number of Students - Free Meals	7,291	7,160	-2%	7,215	1%	7,301	1%	7,344	1%
Number of Students - Reduced Meals	1,366	1,362	0%	1,393	2%	1,512	9%	1,560	3%



\*FTE for state aid and budget authority purposes for the general fund.

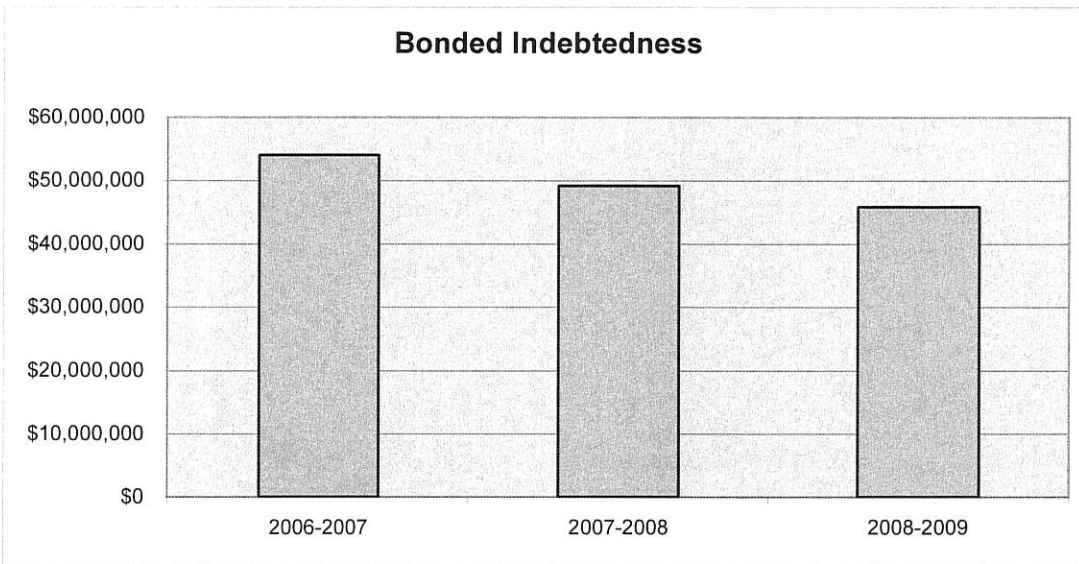
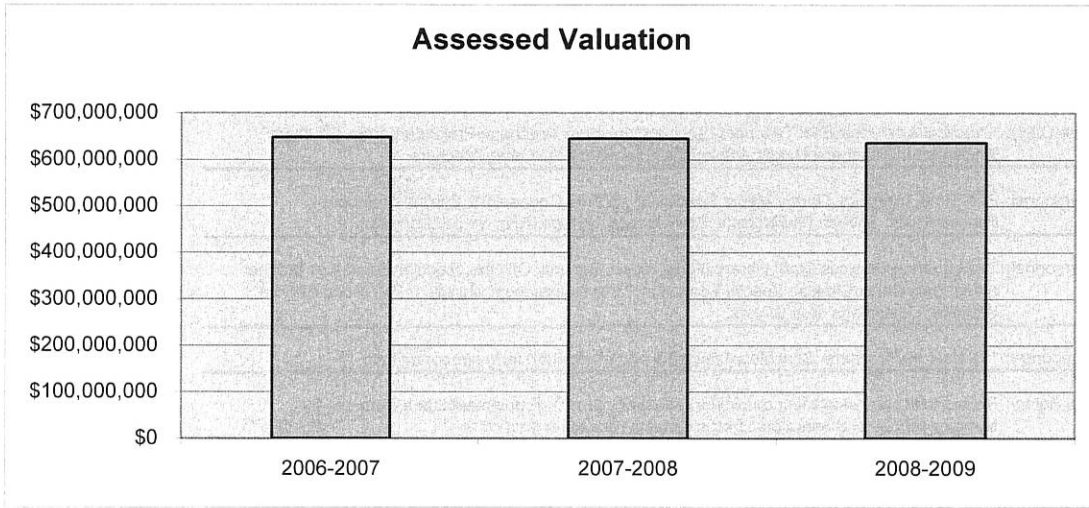
**Miscellaneous Information  
Mill Rates by Fund**

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	20.874	22.141	22.521
Adult Education	0.402	0.301	0.310
Capital Outlay	6.177	6.089	6.100
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.414	0.181	0.300
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.421	4.708	5.379
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	1.079	0.000	0.000
Special Assessment	0.000	0.003	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>53.367</b>	<b>53.423</b>	<b>54.610</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



### Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	\$647,279,206	\$644,441,598	\$636,005,866
Bonded Indebtedness	54,030,000	49,175,000	45,845,000



USD# 501  
AVERAGE SALARY

	2006-07 Actual			2007-08 Actual			2008-09 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	86.0	7,320,591	85,123	86.0	7,414,672	86,217	83.0	7,475,956	90,072
Teachers (Full Time)	1,203.0	60,010,026	49,884	1,259.0	62,165,278	49,377	1,231.7	63,934,813	51,908
Other Certified (Licensed) Personnel	169.0	8,910,185	52,723	165.0	9,870,414	59,821	164.7	10,141,721	61,577
Classified Personnel	791.0	23,527,723	29,744	818.0	24,945,387	30,496	794.5	26,124,561	32,882
Substitutes/Temporary Help	XXXXXX	1,251,258	XXXXXXXXXX	XXXXXX	1,184,456	XXXXXXXXXX	XXXXXX	1,546,892	XXXXXXXXXX

**DEFINITIONS**

Administrators: \*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

\*\* Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals)**

<http://www.ksde.org/Default.aspx?tabid=223>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications**

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### **Kansas Building Report Card (listed on the right under Data Portal sections)**

<http://www.ksde.org/Default.aspx?tabid=229>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses





**Olathe School District**  
**Dr. Gary George, Assistant Superintendent**  
**Testimony Regarding House Bill 2239**  
**March 11, 2009**

I am present today to share our opposition to House Bill 2239, which calls for an internet based, centralized accounting system for all school districts. This system is to provide record sharing at all times by funds, accounts and other pertinent classifications, the amount appropriated, the estimated revenues, actual revenue or receipts, the amounts available for expenditures, the total expenditures, the unliquidated obligations, actual balances on hand and the unencumbered balances of all accounts or appropriations for each school district.

We have grave concerns about this bill.

- The purpose of this bill is not clear. Our district provides all reports to the state board of education as required. We follow the direction and chart of accounts of KSDE and attend the annual budget workshops conducted by KSDE. We make budget documents available to our community. We are transparent; we hold budget workshops for our patrons.
- The bill is silent about who will pay for this new, centralized accounting system. According to Legislative Post Audit's report, the state of Arkansas spent \$25M on such a system over 12 years ago. Indiana backed away from such a system because of the costs. Further, the costs to update the system are considerable. When school districts are incurring budget reductions because of the lack of state funds, implementing such a system at this time would place an unnecessary financial burden on districts and the state.
- The costs of implementing this system would be significant for districts. Training staff in a large district would be very costly in both time and dollars. However, without comprehensive training, the investment in this system would be compromised. Additionally, districts are reducing staff because of the current budget reductions. This system would place an immense burden on already reduced staffs.

House Education Budget Committee  
Date: 03-11-09  
Attachment #: 5

- The timeline is unrealistic. According to Legislative Post Audit, it took five years before most Colorado school districts were using a standardized system. House Bill 2239 would require that this program be operational on July 1, 2011. The Fiscal Note indicates that it would take several years to implement such a system. The first step would be a needs assessment that would cost at least \$150T. After that step is taken, it would take considerable time and money to develop such a system for the over 290 school districts in our state.
- School accounting is complex. A centralized system does not lessen the complexity or increase the ease of understanding school finance. The Olathe School District has over 20 funds to manage. We are also the fiscal agent for Olathe Head Start and a consortium for Parents as Teachers. Olathe School District also provides educational services for the county Juvenile Detention Center and Temporary Lodging for Children. All of these funds are regulated by statute, regulations and contracts.

House Bill 2239 does not address the complexity of implementing a centralized accounting system across the state, the huge cost to the state and districts in implementing the system, especially during these difficult fiscal years, and the timeline for implementing the system is very unrealistic.

In summary, we believe this bill has significant unaddressed issues and should not move forward.

Thank you.

**USA Kansas Testimony on HB 2239**  
**11 March 2009**

USA Kansas is against this bill because it presents a very expensive and inefficient solution to a problem that doesn't exist.

Much of the information to be made available by the passage of this bill is already available through KSDE. The requirement in the bill that the system must provide relatively instantaneous records of a district's financial condition is bureaucratic micro-management to the extreme.

School districts have a uniform accounting system as outlined in the Kansas Accounting Handbook for Unified School Districts prepared by KSDE. The accounts described in the handbook contain the required amount of information requested by the Federal Government. In addition, the Handbook allows districts to make further breakdowns to best suit their needs.

One of the apparent goals of the bill is to allow comparisons of expenditures at the building level. A study completed for the Legislature in 2004 showed that the greatest difference in building expenditures within a district was directly related to the salaries paid to the building's teachers. Other differences in expenditures from building to building are related to the number of special needs students and staff.

Building-to-building comparisons between districts are even more problematic due to the differences in salary schedules and student needs that are unique to each district. The majority of Kansas' school districts are small enough that they have only two or three schools. Each of these schools educates a different level of student and thus has different education requirements and expenditures, further complicating the issue.

Finally, the fiscal note from the State Budget Director raises important concerns regarding implementation and cost. The Director states that information from KSDE indicates a feasibility study alone would cost \$150,000. KSDE also estimates that a new accounting system like the one described in the bill would take years to implement. Last year, one estimate determined that the cost of a new state wide accounting system for school districts could easily be \$40 million or more. Additional consideration must also be given to the large number of clerks and technicians who will have to be hired and trained to maintain the proposed accounting system.

Our state has a lot of problems that need thoughtful, creative solutions. This bill presents an expensive and bureaucratically bloated solution to a problem that simply doesn't exist. Please do not move this bill forward.

Thank you for your consideration.

Rob Balsters, Ed.D., RSBA, USA Kansas Immediate Past President

House Education Budget Committee  
Date: 03-11-09  
Attachment #: 6



**House Education Budget Committee**  
**Representative McLeland, Chair**

**H. B. 2239 – Uniform Accounting**

*Submitted by Diane Gjerstad  
Wichita Public Schools*

March 10, 2009

Mr. Chairman, members of the Committee:

This issue has been reviewed annually by committees, such as yours, interim committee and special taskforces. These thorough and exhaustive reviews have similar findings: the legislature **can** demand exhaustive fiscal accounting from each district. The issue becomes at what expense? At a time when, in the most optimistic terms, schools will be funded at **less than the previous** year, this bill increases administrative overhead costs.

First – schools already have uniform accounting standards required by the State Department of Education. The standards and guidelines are posted on the Department's website and the Department reviews changes at several statewide meetings each year. The Department works diligently to educate clerks and financial officers. If there is information the legislature wants reported that is currently not reported, the legislature should consult with KSDE.

The requirements of this bill would expand Wichita Public Schools budget to larger than the Sears and Roebuck Catalog (without photos). Itemizing each and every expenditure to the building level doesn't add clarity for the public – in fact, it does quite the opposite. When expenditures are broken down 100 times, it is much more difficult to see trends. How would we treat centralized functions – like the School Service Center? For example, when the district purchases a tar tank to haul roofing tar, would the cost be allocated across 100 buildings requiring 100 lines of accounting code to string one purchase to 100 sites?

All of these tasks are possible but I ask you: what cost is too much? And what is the compelling question promoting this information? At a time when school districts are being chided to lower administrative costs and almost every budget hearing includes questions about what schools are doing to combine administration, this bill goes far the other direction. It will more staff to input and audit this information, the cost of printing the budget will increase and may require additional software/computers/servers.

Mr. Chairman, we oppose this bill.

House Education Budget Committee  
Date: 03-11-09  
Attachment #: 7