

Financial Accountability Report

USD #: D0501

USD Name: Topeka Public Schools

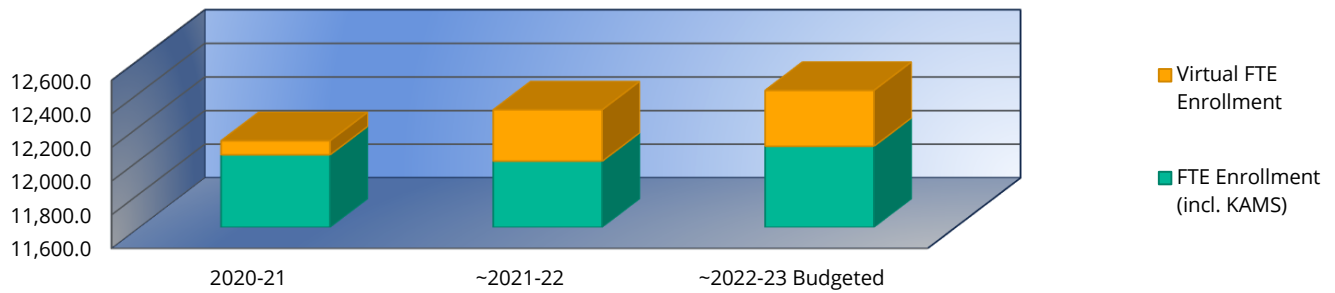
County Name: Shawnee

School Year: 2023



Full Time Equivalency (FTE) Enrollment*

	2020-21	~2021-22	~2022-23 Budgeted
FTE Enrollment (incl. KAMS)	12,030.8	11,993.0	12,081.7
Virtual FTE Enrollment	83.6	305.6	332.5
Total FTE Enrollment	12,114.4	12,298.6	12,414.2



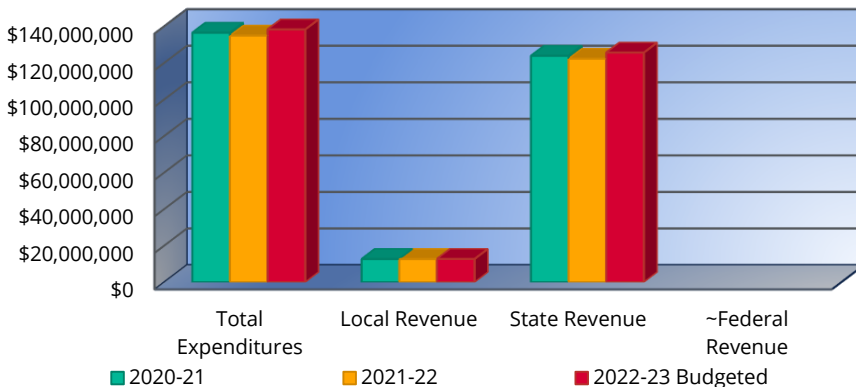
* Includes 2/20 count.

~ Beginning in 2021-22, funding was provided for Preschool-Aged At-Risk (3-years old). Therefore, for 2020-21 and prior, enrollment excluded Preschool-Aged At-Risk (3-years old) and only included Preschool-Aged At-Risk (4-years old).

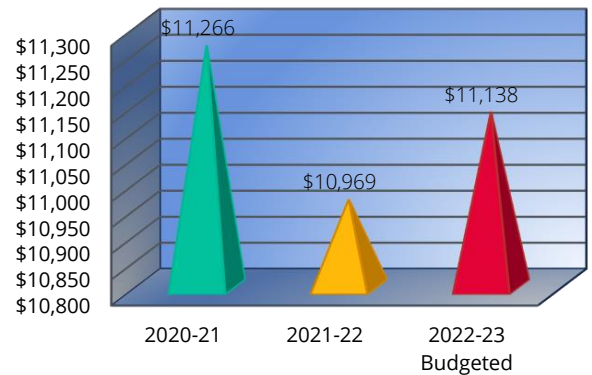
General & Supplemental General (06 & 08)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$136,484,913	\$134,907,508	\$138,275,392
Total Expenditures per Pupil	\$11,266	\$10,969	\$11,138
Local Revenue	\$12,650,746	\$12,635,344	\$12,672,765
State Revenue	\$123,834,167	\$122,272,164	\$125,602,627
~Federal Revenue	\$0	\$0	N/A

Total Expenditures



Total Expenditures per Pupil



* Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is a result of low assessed valuation and/or the large amount of federal property and federal impact aid in some districts.

~ 2022 Sub for House Bill 2567 removed Federal Impact Aid from the State Foundation Aid formula. Therefore, Federal Revenue is not applicable for these funds starting 2022-23.

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

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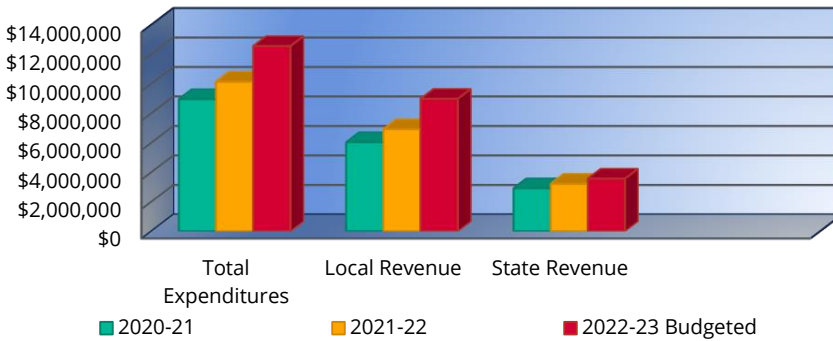
School Year: 2023



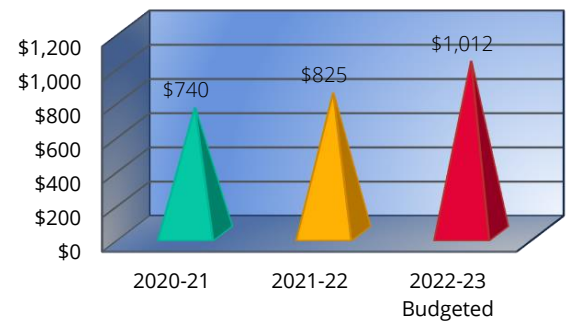
Capital Outlay (16)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$8,963,848	\$10,149,148	\$12,565,718
Total Expenditures per Pupil	\$740	\$825	\$1,012
Local Revenue	\$6,043,475	\$6,927,439	\$8,989,661
State Revenue	\$2,920,373	\$3,221,709	\$3,576,057
Federal Revenue	\$0	\$0	\$0

Total Expenditures



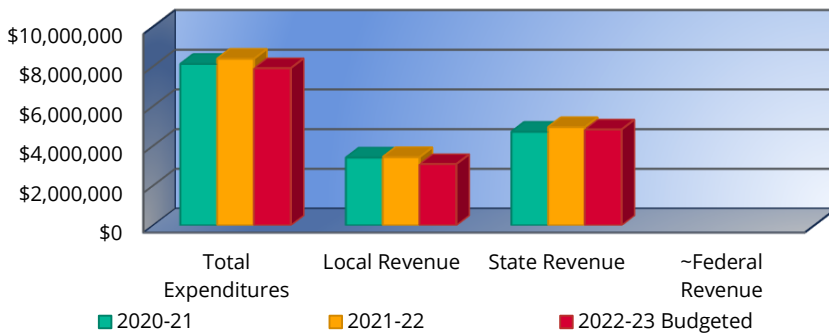
Total Expenditures per Pupil



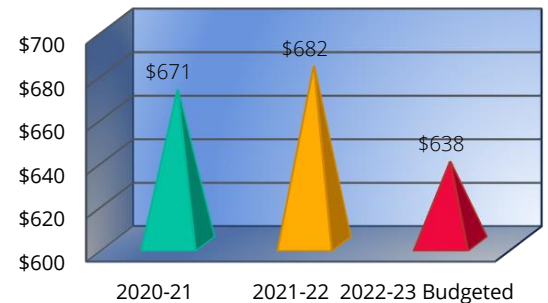
Bond & Interest (62 & 63)

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$8,131,450	\$8,393,475	\$7,917,841
Total Expenditures per Pupil	\$671	\$682	\$638
Local Revenue	\$3,415,209	\$3,441,325	\$3,087,958
State Revenue	\$4,716,241	\$4,952,150	\$4,829,883
~Federal Revenue	N/A	N/A	N/A

Total Expenditures



Total Expenditures per Pupil



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~ Federal Revenue is not applicable to Bond & Interest funds.

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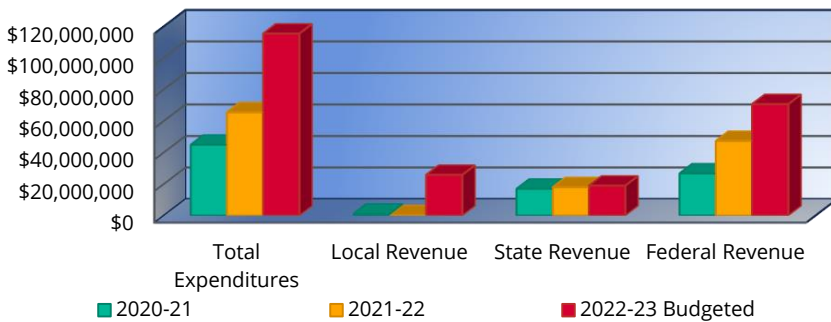
School Year: 2023



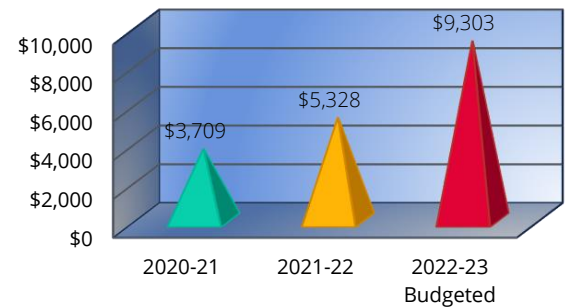
All Other Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$44,928,439	\$65,526,332	\$115,494,814
Total Expenditures per Pupil	\$3,709	\$5,328	\$9,303
Local Revenue	\$1,205,086	\$187,607	\$25,795,463
State Revenue	\$16,984,650	\$17,981,873	\$18,984,658
Federal Revenue	\$26,738,703	\$47,356,852	\$70,714,693

Total Expenditures



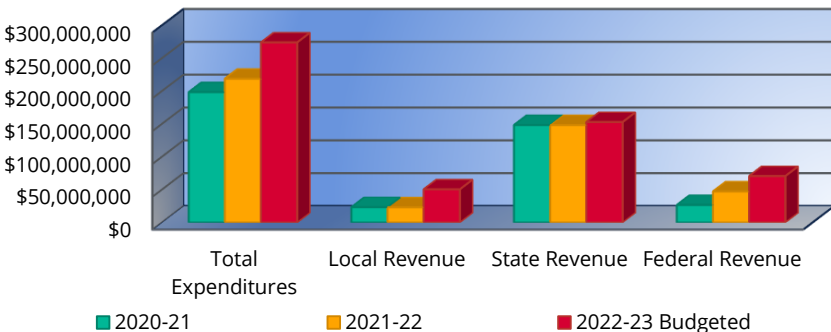
Total Expenditures per Pupil



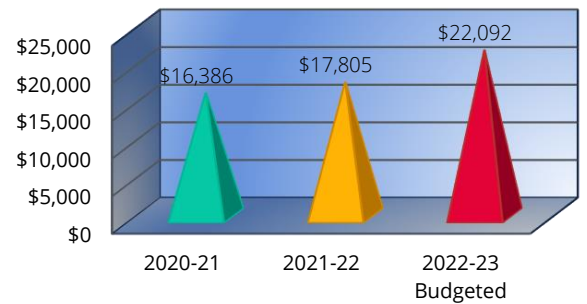
Total of All Funds

	2020-21	2021-22	2022-23 Budgeted
*Total Expenditures	\$198,508,650	\$218,976,463	\$274,253,765
Total Expenditures per Pupil	\$16,386	\$17,805	\$22,092
Local Revenue	\$23,314,516	\$23,191,715	\$50,545,847
State Revenue	\$148,455,431	\$148,427,896	\$152,993,225
Federal Revenue	\$26,738,703	\$47,356,852	\$70,714,693

Total Expenditures



Total Expenditures per Pupil



* Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is a result of low assessed valuation and/or the large amount of federal property and federal impact aid in some districts.

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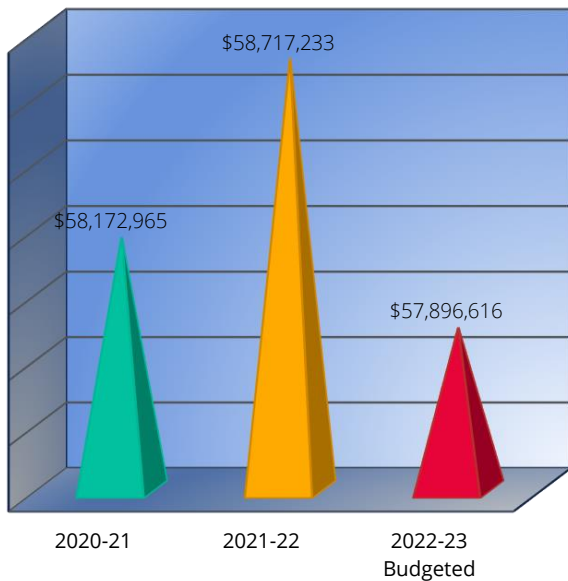
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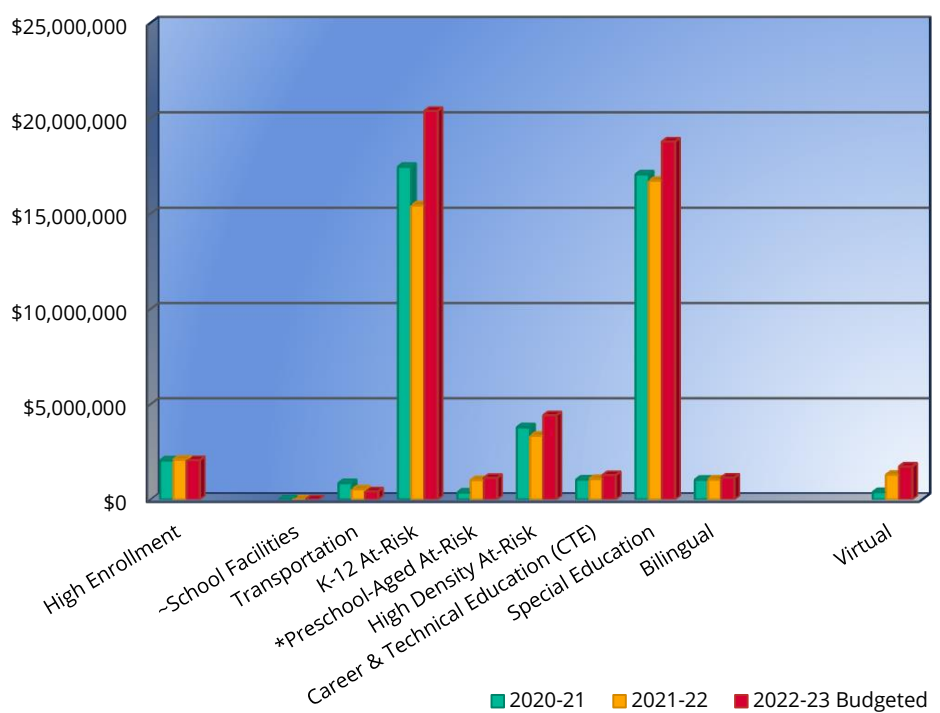
State Aid

	2020-21	2021-22	2022-23 Budgeted
Base State Aid	\$58,172,965	\$58,717,233	\$57,896,616
High Enrollment State Aid	\$2,050,567	\$2,092,758	\$2,068,273
Low Enrollment State Aid	\$0	\$0	\$0
~School Facilities State Aid	\$1,828	N/A	N/A
Transportation State Aid	\$860,343	\$534,602	\$430,809
K-12 At-Risk State Aid	\$17,461,347	\$15,440,386	\$20,389,060
*Preschool-Aged At-Risk State Aid	\$363,236	\$1,016,496	\$1,133,964
High Density At-Risk State Aid	\$3,788,158	\$3,349,731	\$4,423,429
Career & Technical Education (CTE) State Aid	\$1,045,844	\$1,075,321	\$1,281,767
Special Education State Aid	\$17,063,965	\$16,726,252	\$18,784,871
Bilingual State Aid	\$1,033,051	\$1,046,614	\$1,149,471
Ancillary State Aid	\$0	\$0	\$0
Cost of Living State Aid	\$0	\$0	\$0
Virtual State Aid	\$385,205	\$1,297,205	\$1,732,527

BASE State Aid



All Other State Aid



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

~ School Facilities Weighting (K.S.A. 72-6415b) was repealed as of 7-1-2015. Therefore, the last year State Aid was paid was 2020-2021.

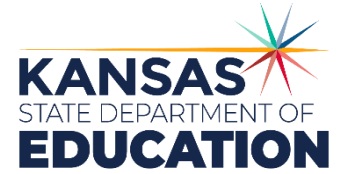
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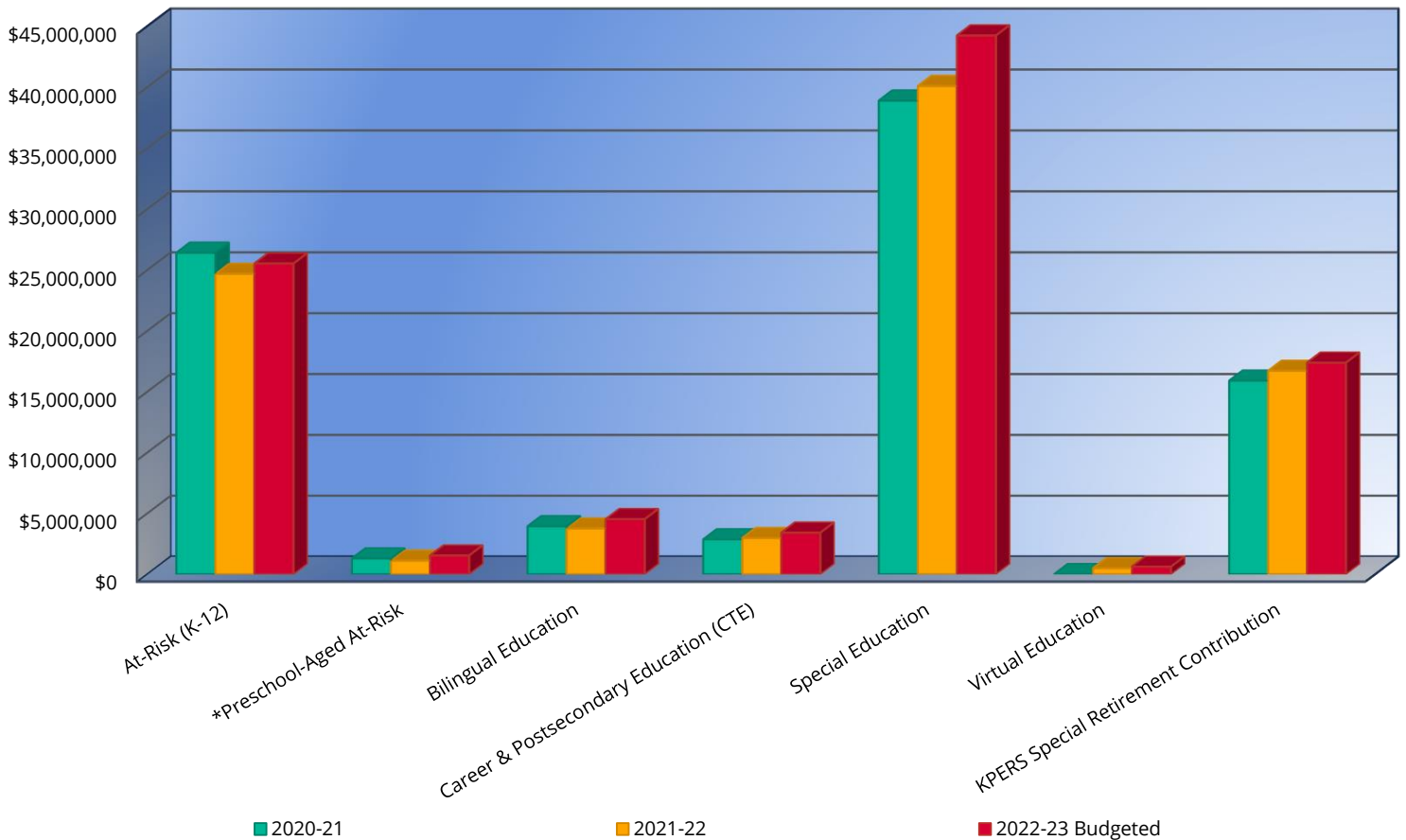
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Total Expenditures of Selected Funds

	2020-21	2021-22	2022-23 Budgeted
At-Risk (K-12) - 13	\$26,417,050	\$24,686,814	\$25,536,618
*Preschool-Aged At-Risk - 11	\$1,298,026	\$1,115,835	\$1,540,836
Bilingual Education - 14	\$3,942,299	\$3,763,343	\$4,531,117
Career & Postsecondary Education (CTE) - 34	\$2,863,840	\$2,972,667	\$3,417,714
Special Education - 30	\$38,900,439	\$40,097,621	\$44,243,905
Virtual Education - 15	\$2,481	\$494,788	\$622,670
KPERS Special Retirement Contribution - 51	\$15,913,365	\$16,721,336	\$17,390,189



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

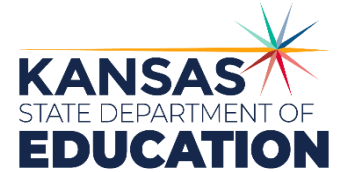
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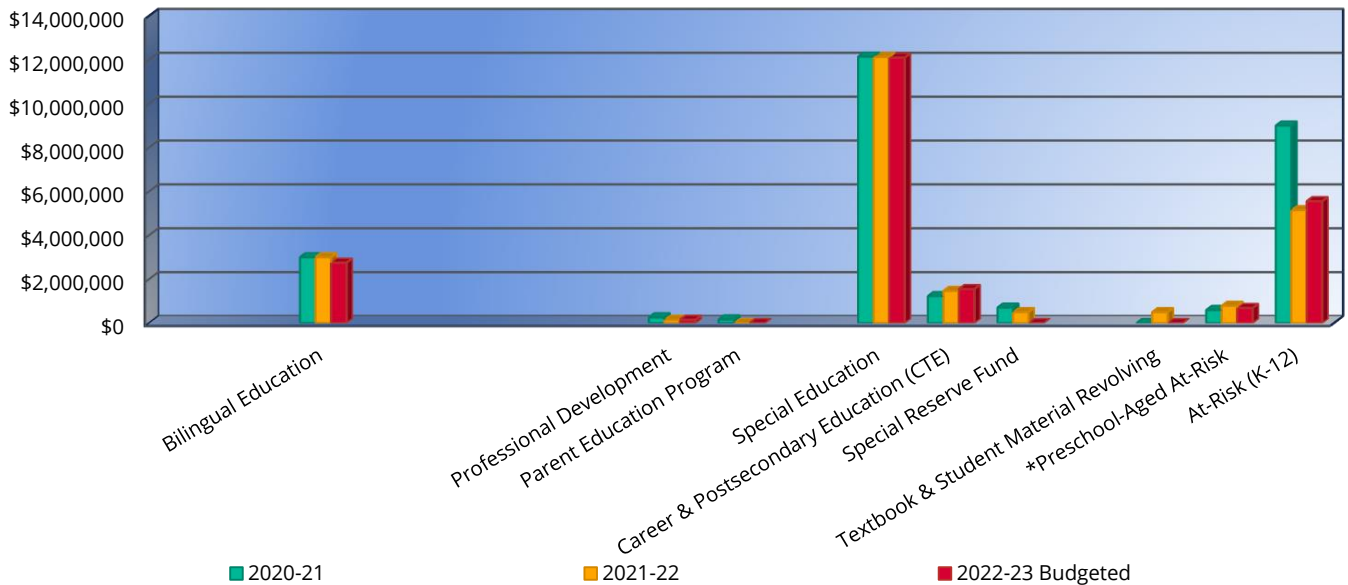
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Supplemental General (08) Transfers

	2020-21	2021-22	2022-23 Budgeted
Adult Education - 10	\$0	\$0	\$0
Adult Supplemental Education - 12	\$0	\$0	\$0
Bilingual Education - 14	\$2,998,033	\$3,000,000	\$2,750,000
Virtual Education - 15	\$0	\$0	\$0
Driver Training - 18	\$0	\$0	\$0
Extraordinary School Program - 22	\$0	\$0	\$0
Food Service - 24	\$0	\$0	\$0
Professional Development - 26	\$260,000	\$150,000	\$150,000
Parent Education Program - 28	\$165,000	\$0	\$0
Summer School - 29	\$0	\$0	\$0
Special Education - 30	\$12,145,333	\$12,129,453	\$12,100,000
Career & Postsecondary Education (CTE) - 34	\$1,230,370	\$1,464,737	\$1,550,000
Special Reserve Fund - 47	\$704,600	\$500,000	\$0
Special Liability Expense Fund - 42	\$0	\$0	\$0
Textbook & Student Material Revolving - 55	\$0	\$500,000	\$0
*Preschool-Aged At-Risk - 11	\$595,000	\$787,954	\$687,950
At-Risk (K-12) - 13	\$9,003,310	\$5,147,662	\$5,555,783



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

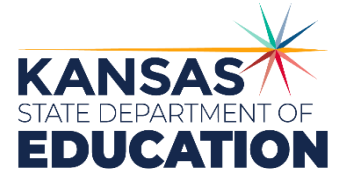
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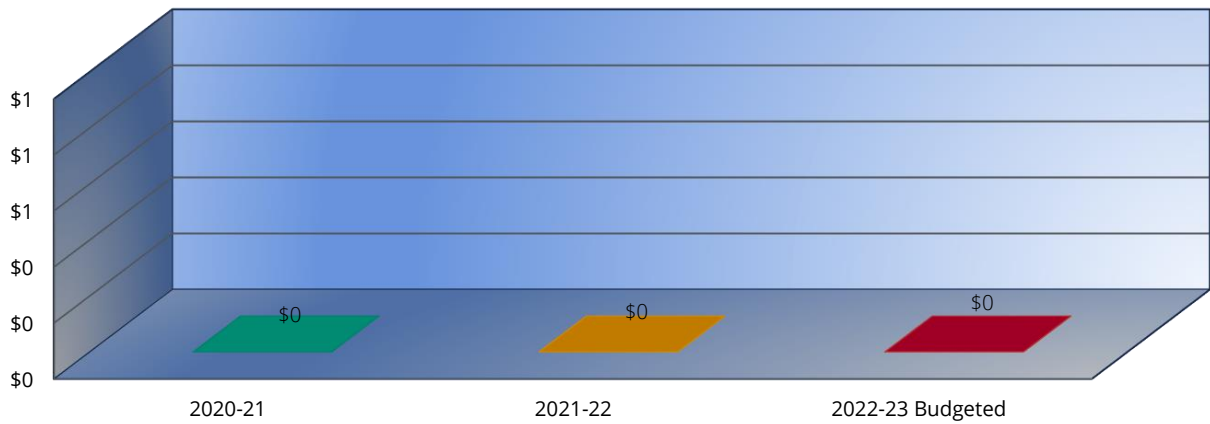
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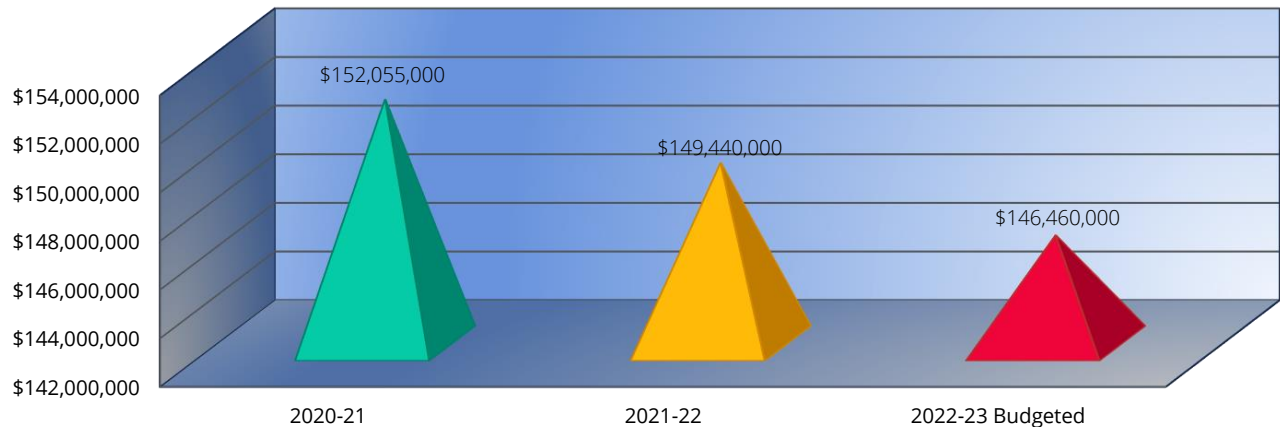
Article 6, Section 6 Constitutional Challenge

	2020-21	2021-22	2022-23 Budgeted
Total Expenditures	\$0	\$0	\$0
Aggregate Expenditures from 7/1/2010 to 6/30/2022		\$0	



General Obligation Bonded Indebtedness

	2020-21	2021-22	2022-23 Budgeted
Outstanding Principal (July 1)	\$152,055,000	\$149,440,000	\$146,460,000



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

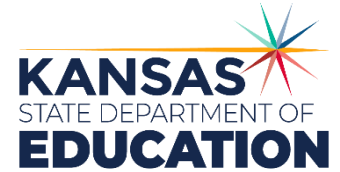
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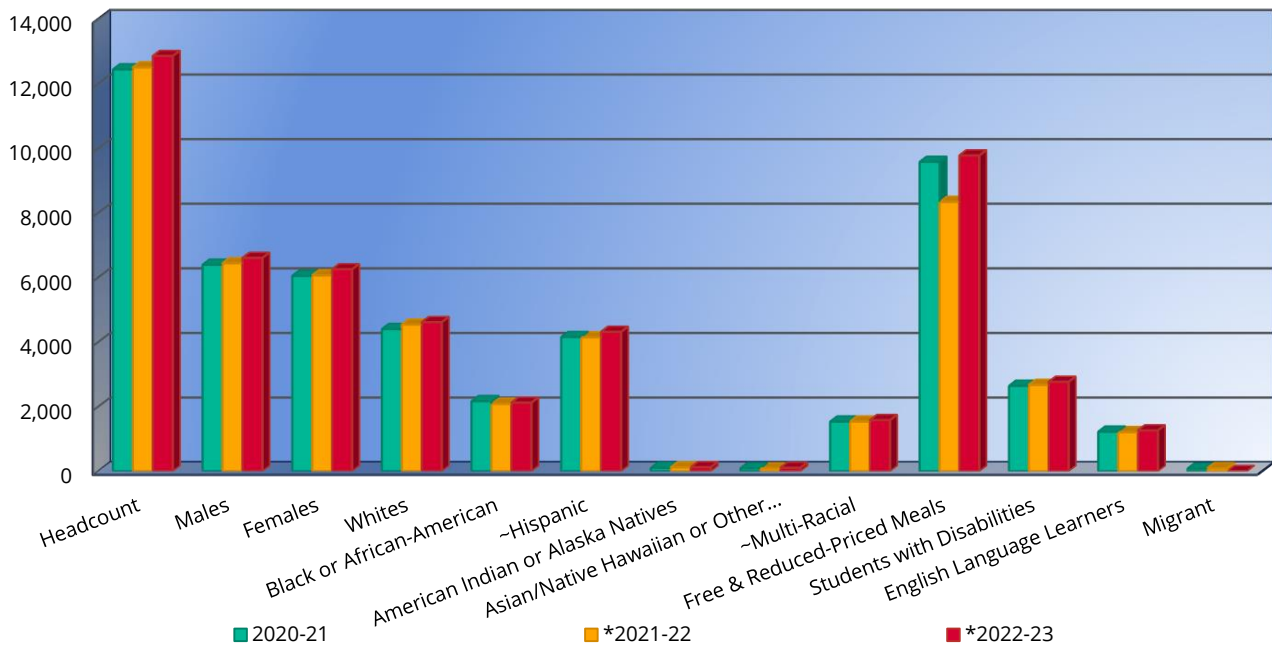
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Demographic Headcount¹

	2020-21	*2021-22	*2022-23
Headcount	12,439	12,501	12,855
Males	6,392	6,439	6,604
Females	6,047	6,062	6,251
Whites	4,399	4,539	4,614
Black or African-American	2,169	2,084	2,120
~Hispanic	4,152	4,142	4,315
American Indian or Alaska Natives	98	116	121
Asian/Native Hawaiian or Other Pacific Islander	87	85	103
~Multi-Racial	1,534	1,535	1,581
Free & Reduced-Priced Meals	9,578	8,337	9,776
Students with Disabilities	2,640	2,671	2,765
English Language Learners	1,222	1,208	1,262
² Migrant	78	88	N/A



¹ Demographic Data is unaudited.

² Districts are in the process of submitting Migrant data for the budgeted year.

~ Students that identify as Hispanic and multi-racial are reported only as Hispanic based on federal reporting guidelines.

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