

Budget at a Glance

0

2023-2024



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$182,230,584	47%	\$213,386,796	51%	17%	\$246,976,559	52%	16%
Student Support Services	\$32,413,452	8%	\$33,535,849	8%	3%	\$41,814,903	9%	25%
Instructional Support Services	\$25,211,675	6%	\$28,219,181	7%	12%	\$25,706,266	5%	-9%
Administration & Support	\$40,501,094	10%	\$36,790,203	9%	-9%	\$38,575,848	8%	5%
Operations & Maintenance	\$54,312,572	14%	\$45,239,338	11%	-17%	\$58,829,620	12%	30%
Transportation	\$18,180,727	5%	\$25,289,024	6%	39%	\$18,622,407	4%	-26%
Food Services	\$17,764,306	5%	\$17,278,985	4%	-3%	\$31,889,414	7%	85%
Capital Improvements	\$11,967	<1%	\$14,422	<1%	21%	\$12,000	<1%	-17%
Debt Services	\$17,329,877	4%	\$16,604,335	4%	-4%	\$16,898,254	4%	2%
Other Costs	\$0	0%	\$44,843	<1%	0%	\$0	0%	-100%
Total Expenditures¹	387,956,254	100%	\$416,402,976	100%	7%	\$479,325,271	100%	15%
Amount per Pupil	\$18,990		\$20,294		7%	\$21,316		5%
Current Expenditures²	\$378,444,786	100%	\$400,402,815	100%	6%	\$455,323,914	100%	14%
Amount per Pupil	\$18,524		\$19,515		5%	\$20,249		4%

Percent of Expenditures for Instruction³

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Total Expenditures	\$181,879,467	47%	\$210,733,067	51%	4%	\$246,307,571	51%	0%
Current Expenditures	\$181,879,467	48%	\$210,733,067	53%	5%	\$246,307,571	54%	1%

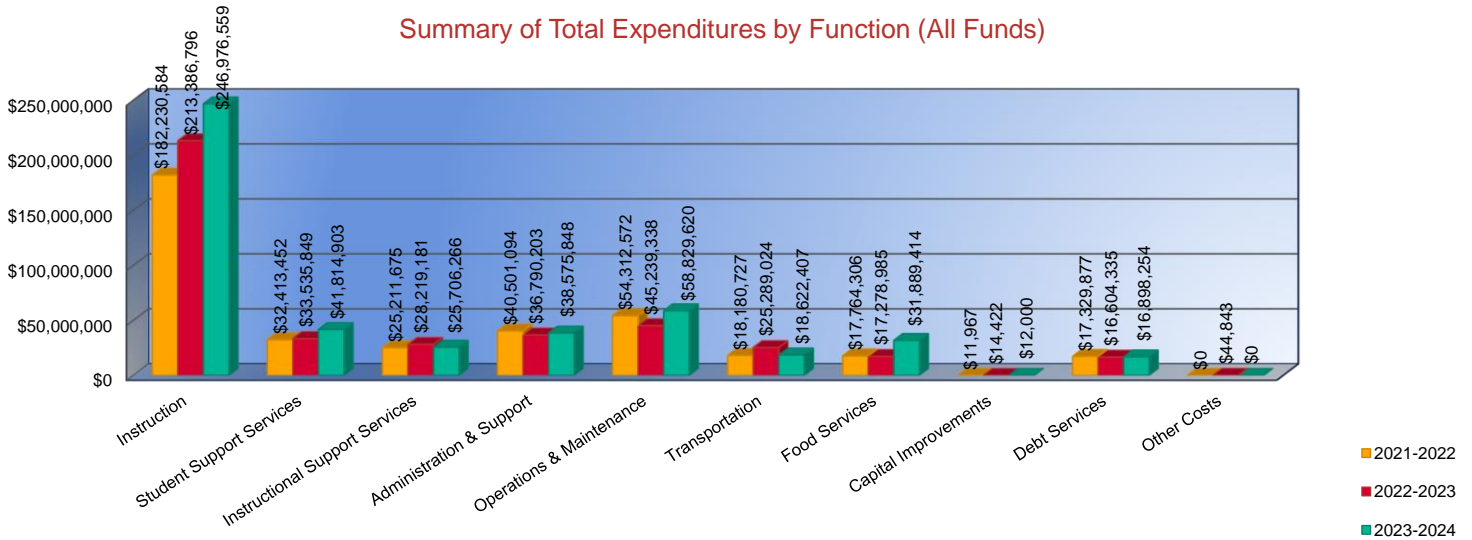
- Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

Summary of Total Expenditures by Function (All Funds)

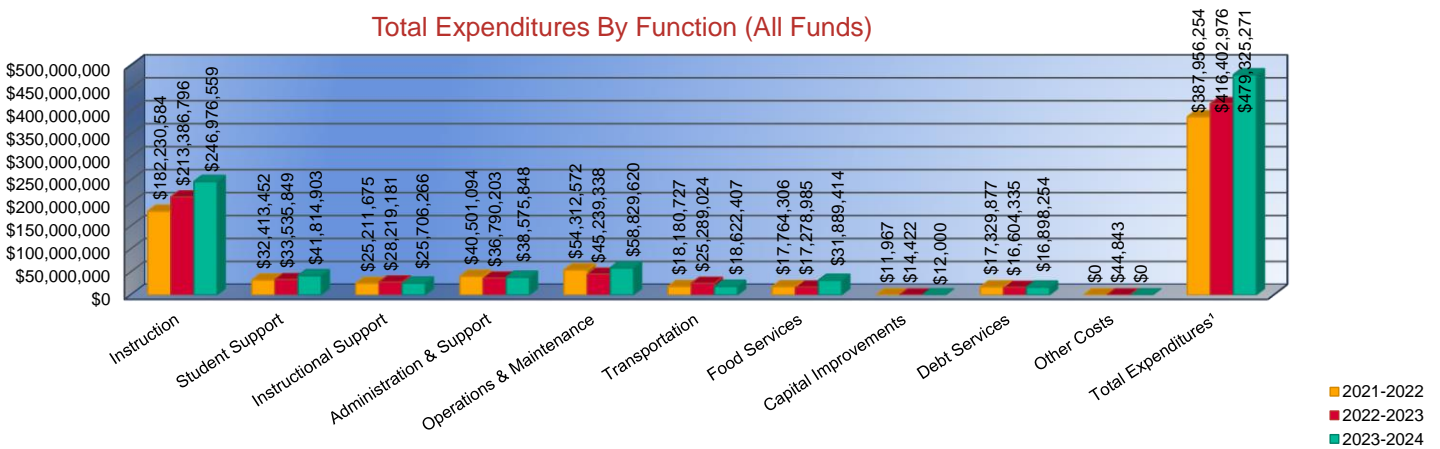


Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$182,230,584	\$213,386,796	\$246,976,559
Student Support	\$32,413,452	\$33,535,849	\$41,814,903
Instructional Support	\$25,211,675	\$28,219,181	\$25,706,266
Administration & Support	\$40,501,094	\$36,790,203	\$38,575,848
Operations & Maintenance	\$54,312,572	\$45,239,338	\$58,829,620
Transportation	\$18,180,727	\$25,289,024	\$18,622,407
Food Services	\$17,764,306	\$17,278,985	\$31,889,414
Capital Improvements	\$11,967	\$14,422	\$12,000
Debt Services	\$17,329,877	\$16,604,335	\$16,898,254
Other Costs	\$0	\$44,843	\$0
Total Expenditures¹	\$387,956,254	\$416,402,976	\$479,325,271

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

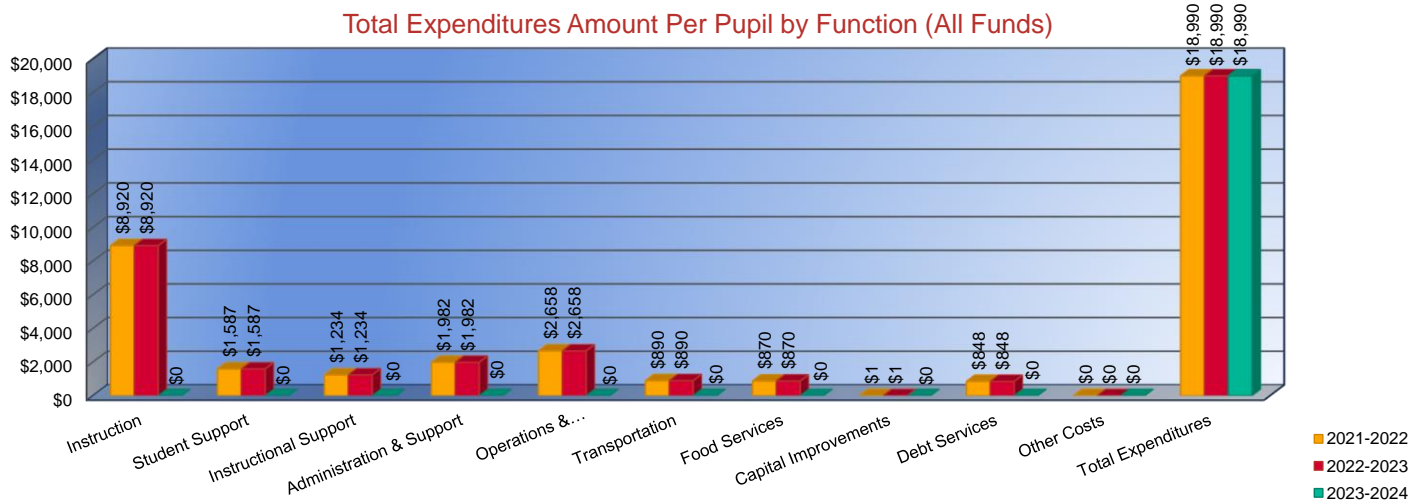
Total Expenditures By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$8,920	\$10,400	\$10,983
Student Support	\$1,587	\$1,634	\$1,860
Instructional Support	\$1,234	\$1,375	\$1,143
Administration & Support	\$1,982	\$1,793	\$1,715
Operations & Maintenance	\$2,658	\$2,205	\$2,616
Transportation	\$890	\$1,233	\$828
Food Services	\$870	\$842	\$1,418
Capital Improvements	\$1	\$1	\$1
Debt Services	\$848	\$809	\$751
Other Costs	\$0	\$2	\$0
Total Expenditures¹	\$18,990	\$20,294	\$21,316
Enrollment (FTE) ²	20,429.8	20,518.2	22,486.7

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

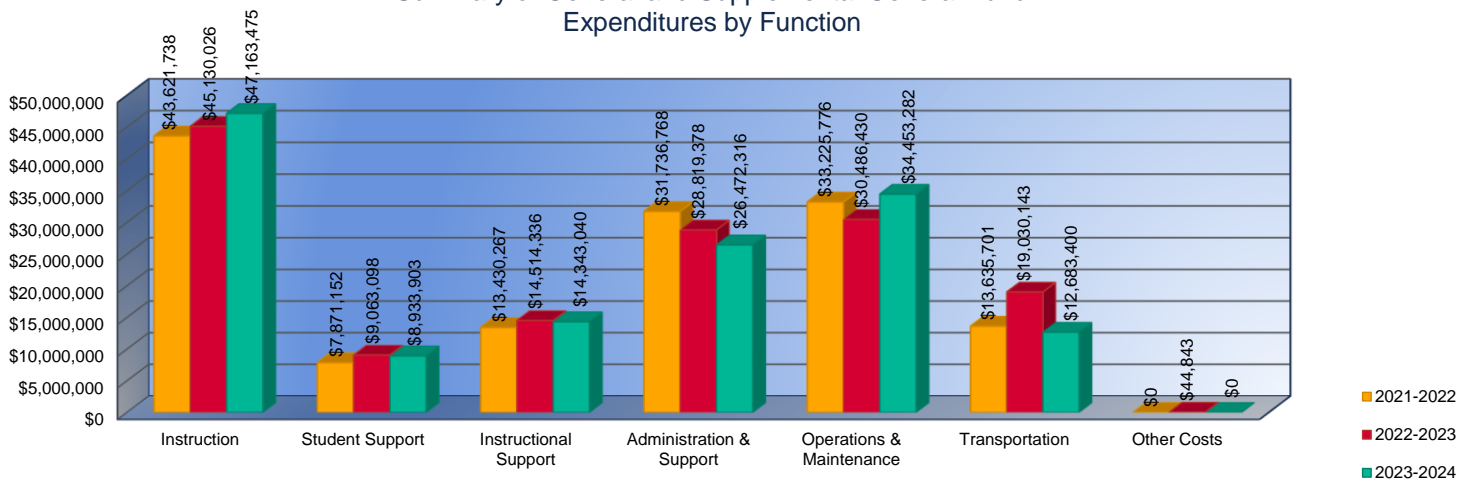


Summary of General and Supplemental General Fund Expenditures by Function*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$43,621,738	30%	\$45,130,026	31%	3%	\$47,163,475	33%	5%
Student Support	\$7,871,152	5%	\$9,063,098	6%	15%	\$8,933,903	6%	-1%
Instructional Support	\$13,430,267	9%	\$14,514,336	10%	8%	\$14,343,040	10%	-1%
Administration & Support	\$31,736,768	22%	\$28,819,378	20%	-9%	\$26,472,316	18%	-8%
Operations & Maintenance	\$33,225,776	23%	\$30,486,430	21%	-8%	\$34,453,282	24%	13%
Transportation	\$13,635,701	10%	\$19,030,143	13%	40%	\$12,683,400	9%	-33%
Capital Improvements	\$11,967	<1%	\$14,422	<1%	21%	\$12,000	<1%	-17%
Other Costs	\$0	\$0	\$44,843	<1%	0%	\$0	0%	-100%
Total Expenditures	\$143,533,369	100%	\$147,102,676	100%	2%	\$144,061,416	100%	-2%
Amount per Pupil	\$7,026		\$7,169		2%	\$6,407		-11%

*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

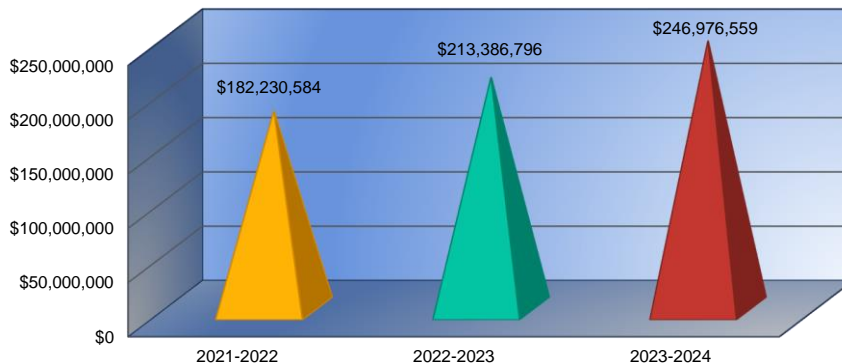
	2021-2022 Actual
General	\$10,975,479
Federal Funds	\$27,132,184
Supplemental General	\$32,646,259
Preschool-Aged At-Risk	\$195,147
At Risk (K-12)	\$45,156,799
Bilingual Education	\$6,789,677
Virtual Education	\$1,241,996
Capital Outlay	\$351,117
Driver Education	\$0
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$23,422,359
Cost of Living	\$0
Career and Postsecondary Ed.	\$2,740,040
Gifts & Grants ¹	\$2,572,346
Special Liability	\$0
School Retirement	\$6,834
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$16,526,631
Contingency Reserve	\$0
Text Book & Student Material	\$85,263
Activity Fund	\$62,680
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$169,904,811
Enrollment (FTE) ³	20,429.8
Amount per Pupil ²	\$8,317
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$12,325,773
TOTAL	\$182,230,584

2022-2023 Actual	% Change
\$10,451,336	-5%
\$48,850,956	80%
\$34,678,690	6%
\$1,279,045	555%
\$48,341,834	7%
\$6,160,582	-9%
\$1,041,922	-16%
\$2,653,729	656%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$22,709,099	-3%
\$0	0%
\$2,820,595	3%
\$1,901,147	-26%
\$0	0%
\$756	-89%
\$0	0%
\$0	0%
\$17,182,130	4%
\$0	0%
\$143,806	69%
\$178,404	185%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$198,394,031	17%
20,518.2	0%
\$9,669	16%
\$0	0%
\$0	0%
\$14,992,765	22%
\$213,386,796	17%

2023-2024 Budget	% Change
\$9,601,439	-8%
\$62,274,206	27%
\$37,562,036	8%
\$1,128,019	-12%
\$47,953,947	-1%
\$5,922,009	-4%
\$1,607,404	54%
\$668,988	-75%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$23,327,028	3%
\$0	0%
\$3,538,108	25%
\$19,752,340	939%
\$0	0%
\$0	-100%
\$0	0%
\$18,900,344	10%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$232,235,868	17%
22,486.7	10%
\$10,328	7%
\$0	0%
\$0	0%
\$14,740,691	-2%
\$246,976,559	16%

1. Gifts & Grants includes private grants and grants from non-federal sources.
 2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
 3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance	
			State	Federal	Local				
					Interest	Transfers	Other		
General	\$188,818,951	\$0	\$188,818,951	\$0			\$0	\$0	
Supplemental General	\$62,526,814	\$2,667,225	\$44,150,183			\$2,046,500	\$13,662,906		
Adult Education	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Preschool-Aged At-Risk (4 yr Old)	\$2,927,488	\$262,188		\$0		\$0	\$2,665,300	\$0	
Adult Supplemental Education	\$0	\$0				\$0	\$0	\$0	
At Risk (K-12)	\$63,665,375	\$3,733		\$0		\$0	\$63,661,642	\$0	
Bilingual Education	\$7,210,424	\$0		\$0		\$0	\$7,210,424	\$0	
Virtual Education	\$1,674,170	\$0				\$0	\$1,674,170	\$0	
Capital Outlay	\$23,998,357	\$7,745,078	\$7,141,359	\$0		\$0	\$0	\$9,111,920	
Driver Training	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Declining Enrollment	\$0	\$0					\$0	\$0	
Extraordinary School Program	\$0	\$0		\$0		\$0	\$0	\$0	
Food Service	\$30,974,125	\$5,704,180	\$160,000	\$25,042,945		\$0	\$0	\$67,000	
Professional Development	\$544,410	\$0	\$71,010	\$0		\$0	\$473,400	\$0	
Parent Education Program	\$1,402,035	\$93,517	\$0	\$0		\$0	\$303,518	\$1,005,000	
Summer School	\$0	\$0		\$0		\$0	\$0	\$0	
Special Education	\$27,542,228	\$0	\$0	\$0		\$0	\$27,542,228	\$0	
Career and Postsecondary Education	\$3,782,667	\$0	\$29,000	\$0		\$0	\$3,753,667	\$0	
Special Liability Expense Fund	\$4,920,209	\$4,920,209				\$0	\$0	\$0	
Special Reserve Fund		\$1,894,057							
Gifts and Grants	\$27,124,658	\$17,392,870	\$2,231,788	\$0				\$7,500,000	
Textbook & Student Materials Revolving		\$101,761							
School Retirement	\$0	\$0				\$0		\$0	
Extraordinary Growth Facilities	\$0	\$0					\$0	\$0	
KPERS Special Retirement Contribution	\$31,387,264	\$0	\$31,387,264						
Contingency Reserve		\$17,937,320							
Activity Funds		\$201,287							
Bond and Interest #1	\$15,239,754	\$9,780,289	\$4,418,659	\$0		\$0		\$10,267,959	
Bond and Interest #2	\$0	\$0	\$0	\$0		\$0		\$0	
No Fund Warrant	\$0	\$0						\$0	
Special Assessment	\$0	\$0						\$0	
Temporary Note	\$0	\$0				\$0		\$0	
Coop Special Education	\$27,397,128	\$0	\$0	\$14,247,128		\$0		\$13,150,000	
Federal Funds	\$65,473,563	-\$7,567,793		\$73,041,356				\$0	
Cost of Living	\$0	\$0					\$0	\$0	
SUBTOTAL	\$586,609,620	\$61,135,921	\$278,408,214	#####		\$0	\$109,330,849	\$54,764,785	\$9,227,153
Less Transfers	\$107,284,349								
TOTAL Budget Expenditures	\$479,325,271								

Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	257,141,779	256,737,638	278,408,214
Federal Revenues	73,042,266	96,830,260	112,331,429
Local Revenues ¹	46,621,993	58,098,761	54,764,785
Total Revenues	376,806,038	411,666,659	445,504,428
Revenues Per Pupil	18,444	20,063	19,812

1. Excludes "Transfers" to avoid duplication of revenue.

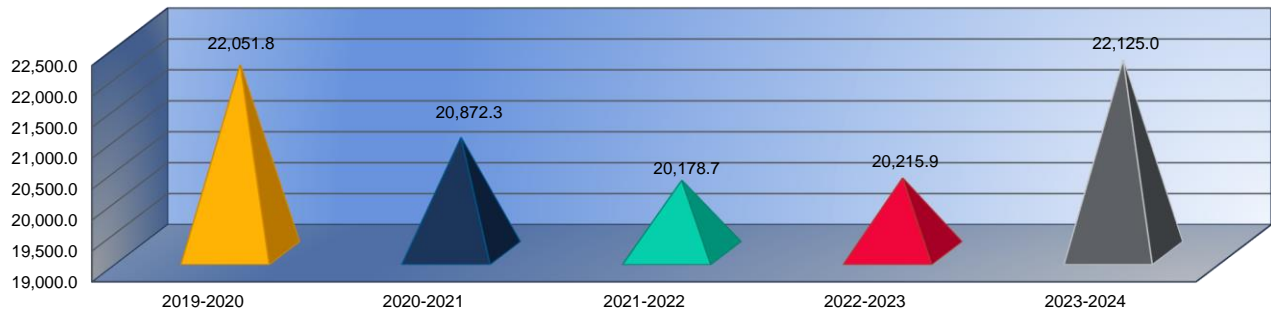
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

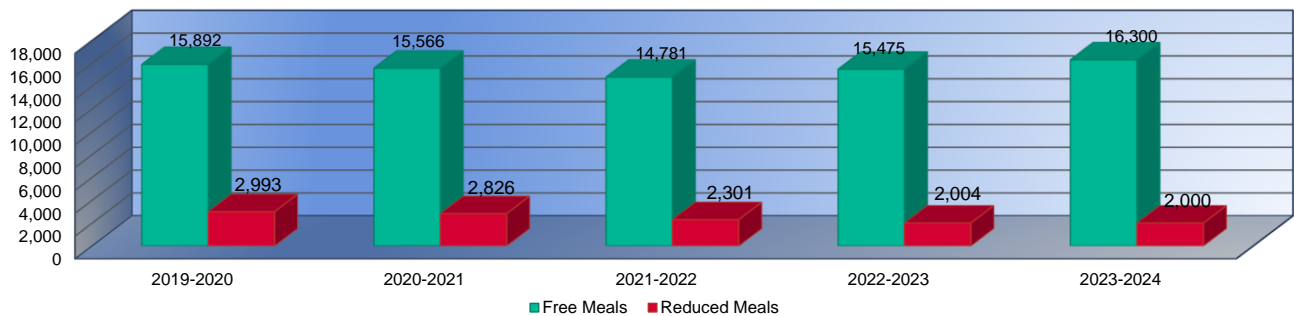
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	22,051.8	20,872.3	-5%	20,178.7	-3%	20,215.9	0%	22,125.0	9%
Free Meal Student Headcount	15,892	15,566	-2%	14,781	-5%	15,475	5%	16,300	5%
Reduced Meal Student Headcount	2,993	2,826	-6%	2,301	-19%	2,004	-13%	2,000	0%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid (excludes Virtual)



Low Income Students



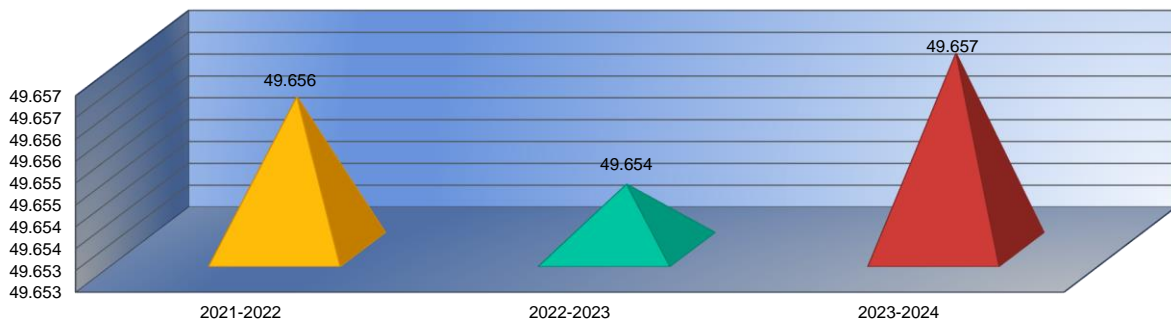
Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	12.634
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	9.022
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	49.656
Historical Museum	0.000
Public Library Board	9.833
Public Library Board & Emp Benefits	1.338
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	11.171

	2022-2023 Actual
General	20.000
Supplemental General	12.635
Adult Education	0.000
Capital Outlay	7.996
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	9.023
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	49.654
Historical Museum	0.000
Public Library Board	9.834
Public Library Board & Emp Benefits	1.338
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	11.172

	2023-2024 Budget
General	20.000
Supplemental General	12.635
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	9.022
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	49.657
Historical Museum	0.000
Public Library Board	9.834
Public Library Board & Emp Benefits	1.338
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	11.172

Total USD Mill Rate



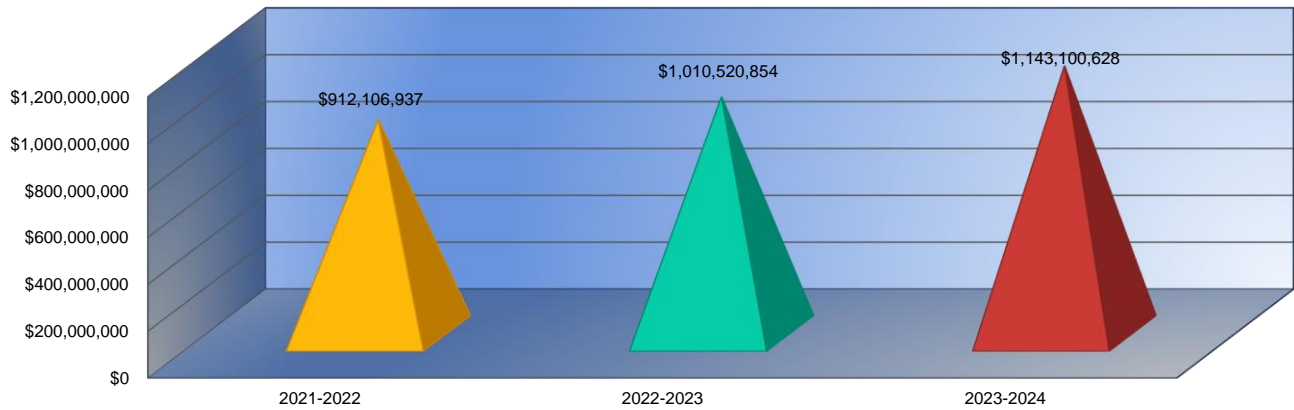
Other Information

	2021-2022 Actual
Assessed Valuation	\$912,106,937
Total USD Debt	\$289,500,000

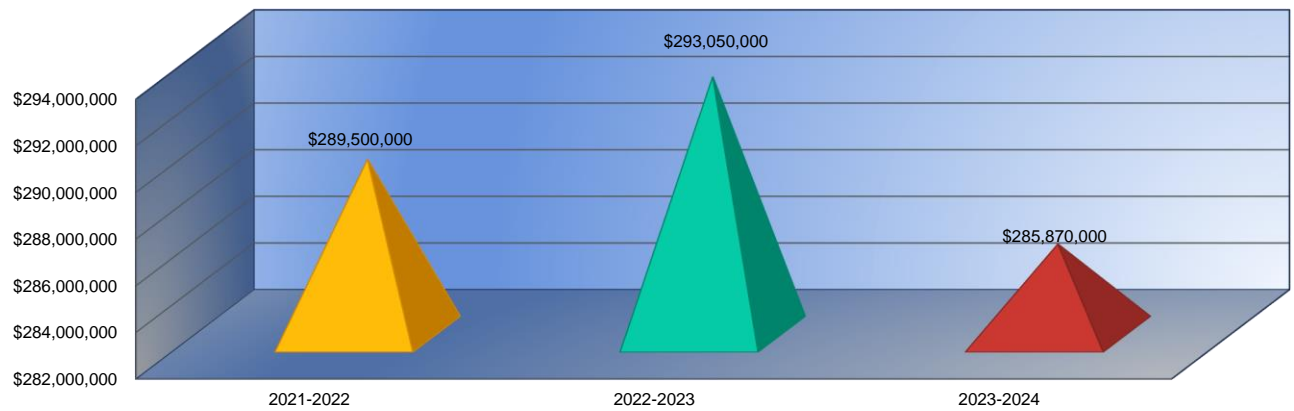
	2022-2023 Actual
Assessed Valuation	\$1,010,520,854
Total USD Debt	\$293,050,000

	2023-2024 Budget
Assessed Valuation	\$1,143,100,628
Total USD Debt	\$285,870,000

Assessed Valuation



Total USD Debt



Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	160.0	\$15,944,292	\$99,652	160.0	\$16,422,649	\$102,642	160.0	\$16,915,328	\$105,721
Teachers (Full Time)	2,210.0	\$111,539,831	\$50,471	2,211.0	\$116,612,993	\$52,742	2,211.0	#####	\$55,379
Other Licensed Personnel	262.0	\$14,738,971	\$56,256	267.0	\$15,470,963	\$57,944	267.0	\$16,244,511	\$60,841
Classified Personnel	1,934.0	\$54,328,820	\$28,091	1,940.0	\$57,221,367	\$29,496	1,940.0	\$60,082,435	\$30,970
Substitutes/Temporary Help	~~~~~	\$3,755,000	~~~~~	~~~~~	\$3,755,000	~~~~~	~~~~~	\$6,000,000	~~~~~

Administrators:

*Licensed Personnel - 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.

Administrators: ** Non-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

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

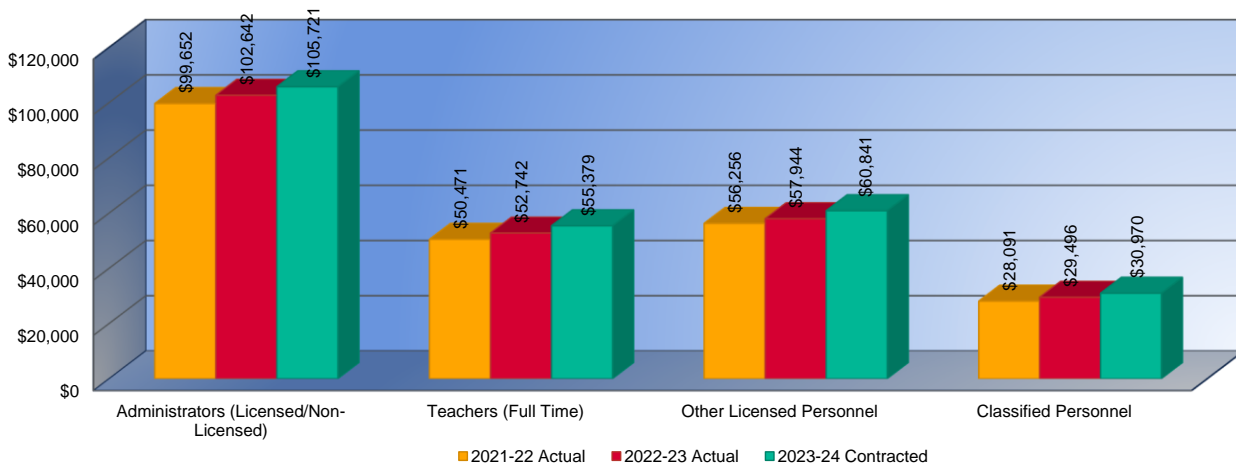
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed 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.

Average Salaries



Public School District Reports

KSDE's Data Central

Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

School Finance Reports

Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

Comparitive Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

CPA Reports

School District Funding Report

Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic