

Computation of Direct and Overlapping Debt

Taxing Entity	Total	Estimated Percent Overlapping	Amount Overlapping
Shawnee County	53,045,000	70.8%	\$ 37,577,078
Unified School District No. 345	10,610,000	29.4%	3,118,279
Unified School District No. 437	22,930,000	62.7%	14,372,524
Unified School District No. 450	16,270,000	22.2%	3,605,432
Unified School District No. 501	54,955,000	100.0%	54,955,000
Washburn University	32,840,000	100.0%	32,840,000
Public Library	<u>20,175,000</u>	70.8%	<u>14,291,970</u>
	210,825,000	76.3%	160,760,283
Direct debt, City of Topeka:			
General obligation bonds	138,245,000		138,245,000
Temporary notes	25,425,000		25,425,000
Capital Leases	<u>1,220,560</u>		<u>1,220,560</u>
Total direct and overlapping debt	<u>\$ 375,715,560</u>		<u>\$ 325,650,843</u>

As of December 31, 2005