



School Finance

785-296-3872
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • 785-296-6338 (TTY) • www.ksde.org

To: Chief School Administrators
District Business Manager

From: Dale M. Dennis, Deputy Commissioner
Division of Fiscal and Administrative Services

Date: March 1, 2013
Revised April 15, 2013

Subject: Impact Aid – Local Tax Proportion and Disparity

The purpose of this memorandum is to give you notice, that pursuant to section 8009 of the Elementary and Secondary Education Act, or 20 U.S.C. §7709, the State of Kansas is requesting permission from the federal government to take federal impact aid payments into account in determining state aid payments to school districts during the state fiscal year 2014.

Below is a column explanation of the local tax proportion displaying the portion of local tax revenues covered under the state equalization program.

- Column 1 - 2011-12 General Fund local tax revenues
(USD Budget Code 06 – Budget Lines 10, 15, 25)
- Column 2 - 2011-12 Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20, and 25)
- Column 3 - 2011-12 Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2011-12 Local Tax Revenues Not Covered Under the State Equalization Program
(USD Budget Code 10 - Adult Education, Budget Lines 10, 25, and 25)
- Column 5 - 2011-12 Total Tax Revenues (Column 3 plus Column 4)
- Column 6 - Tax Proportion of Local Revenues Covered Under the Equalization Program
(Column 3 divided by Column 5)
- Column 6 - Deductible Federal Impact Aid Receipts Per 34 CFR 222.61 – Amounts of Impact Aid funds deducted by the Kansas Department of Education during the 2011-12 school year when determining state aid to LEAs.

Computation of Disparity: The computation of disparity is performed as required by 34 CFR 222.63(a) on an expenditure basis. The computations are displayed on the pages to follow.

1. The Per Pupil amounts are ranked in descending order.
2. The 95th and 5th percentiles are identified as follows:
 - a. The total weighted full time equivalency (FTE) is multiplied by 5% to obtain the target number needed to find the 95th and 5th percentiles of the total weighted enrollment.
 - b. The total weighted FTE are added from the top down until the target number is reached but not exceeded; the next value down identifies the LEA at the 95th percentile.
 - c. The total weighted FTE are added from the bottom up until the target number is reached but not exceeded; the next value up identifies the LEA at the 5th percentile.
3. The amount per pupil at the 5th percentile is subtracted from the amount per pupil at the 95th percentile. The result is divided by the amount shown for the LEA at the 5th percentile, yielding the percentage of disparity.

Below is a column explanation for the computation of Disparity as required under Section 8009(b)(2).

Column 1	This is the full-time equivalency (FTE) weighted enrollment as of September 20, 2011 (2011-12 school year). Kansas uses September 20th as the count date for determining the general fund budget for school districts (or the date following if the 20th falls on a weekend). The weighted FTE is composed of: • regular FTE enrollment • enrollment decline FTE (the higher of the 9/20/11 or 9/20/10 or a three year average for 9/20/09, 9/20/10, and 9/20/11 enrollment) • vocational weighted FTE (vocational FTE times .50) • bilingual weighted FTE (bilingual FTE times .395) • at-risk weighted FTE (number of eligible students that qualify for free lunches times .456), non-proficient at-risk weighted FTE and high density at-risk weighted FTE • new facilities weighted FTE (enrollment of students attending a new facility times .25) • low and high (correlation) weighted enrollment FTE • weighted FTE for transportation • ancillary facilities weighting (USD 229, USD 230, USD 232 and USD 233 Board of Tax Appeals amount divided by \$3,780). • declining enrollment weighting (USD 468, USD 489, and USD 512 Board of Tax Appeals amount divided by \$3,780) • cost of living weighted FTE (USD 229, USD 233, USD 497 and USD 512 Board of Tax Appeals amount divided by \$3,780) • virtual education weighting • Ft. Hays State University – Math & Science Academy weighted FTE • special education weighting
Column 2	2011-12 Actual General Fund Expenditures (USD Budget Code 06 Line 175)
Column 3	2011-12 Actual Supp. General Fund Expenditures (USD Budget Code 08 Line 175)

Column 4 2011-12 Total General Fund and Supp. General Fund Expenditures (Column 2 plus Column 3)

Column 5 The expenditures per pupil were computed by taking Column 4 divided by Column 1. This column was listed low to high. Based on the disparity test, the lowest 5% districts and the highest 5% districts are eliminated. The following calculation was computed to verify the disparity test.

$$\begin{array}{r} \$ 5,292.98 \\ - 4,738.75 \\ \hline 554.23 \\ \div 4,738.75 \\ \hline 11.70 \% \end{array}$$

	2/28/2013		Local Tax Proportion - 2011-12 Final						
	4/15/2013 Revised								
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2011-12	2011-12	2011-12	2011-12	2011-12	2011-12	2011-12
			General Fund	Supp General	General & Supp General	Adult Ed. Fund	Total	Local Tax	
			Ad Valorem	Ad Valorem	Property Tax	Ad Valorem	Local Revenues	Proportion	Impact Aid
USD#	USD Name	County Name	Property Tax	Property Tax	(Col 1 + Col 2)	Property Tax	(Col 3 + Col 4)	(Col 3 / Col 5)	Local Effort
D0107	Rock Hills	Jewell	494,292	433,114	927,406	0	927,406	100.00%	1,305
D0110	Thunder Ridge Schools	Phillips	247,063	444,645	691,708	0	691,708	100.00%	69,892
D0207	Ft Leavenworth	Leavenworth	47,352	50,145	97,497	0	97,497	100.00%	5,232,706
D0211	Norton Community Schools	Norton	616,206	563,123	1,179,329	0	1,179,329	100.00%	3,650
D0244	Burlington	Coffey	6,884,598	2,094,176	8,978,774	0	8,978,774	100.00%	16,458
D0260	Derby	Sedgwick	7,290,187	7,515,275	14,805,462	0	14,805,462	100.00%	160,323
D0272	Waconda	Mitchell	371,333	423,207	794,540	0	794,540	100.00%	48,236
D0287	West Franklin	Franklin	664,133	953,232	1,617,365	0	1,617,365	100.00%	7,320
D0307	Ell-Saline	Saline	377,458	540,276	917,734	0	917,734	100.00%	32,823
D0337	Royal Valley	Jackson	453,935	797,500	1,251,435	0	1,251,435	100.00%	283,549
D0340	Jefferson West	Jefferson	680,674	925,198	1,605,872	0	1,605,872	100.00%	28,088
D0341	Oskaloosa Public Schools	Jefferson	432,943	674,256	1,107,199	0	1,107,199	100.00%	37,828
D0378	Riley County	Riley	654,989	842,573	1,497,562	0	1,497,562	100.00%	32,095
D0379	Clay Center	Clay	1,178,904	1,300,027	2,478,931	0	2,478,931	100.00%	30,251
D0383	Manhattan-Ogden	Riley	10,255,330	8,473,538	18,728,868	228,811	18,957,679	98.79%	153,844
D0384	Blue Valley	Riley	298,004	449,374	747,378	0	747,378	100.00%	64,130
D0389	Eureka	Greenwood	456,538	682,717	1,139,255	0	1,139,255	100.00%	11,346
D0430	South Brown County	Brown	373,637	672,581	1,046,218	0	1,046,218	100.00%	73,622
D0435	Abilene	Dickinson	1,339,324	1,519,372	2,858,696	0	2,858,696	100.00%	2,192
D0446	Independence	Montgomery	1,840,110	1,947,727	3,787,837	0	3,787,837	100.00%	15,547
D0453	Leavenworth	Leavenworth	3,383,452	4,049,462	7,432,914	0	7,432,914	100.00%	64,135
D0469	Lansing	Leavenworth	2,133,990	2,091,853	4,225,843	0	4,225,843	100.00%	36,661
D0473	Chapman	Dickinson	1,152,245	1,541,279	2,693,524	0	2,693,524	100.00%	86,098
D0475	Geary County Schools	Geary	3,432,255	3,816,903	7,249,158	0	7,249,158	100.00%	8,396,715
D0481	Rural Vista	Dickinson	455,328	586,765	1,042,093	0	1,042,093	100.00%	1,296

**2011-12 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)**

	Disparity Test - FY 2012 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/22/2013							
	Rev 4/15/2013		2011-12	2011-12	2011--12	2011-12	2011-12	
			Total WTD	Actual Expend.	Actual Expend.	Total Expend.	Per Pupil	
USD#	USD Name	County Name	FTE Enrol.	General Fund	Supp General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0283	Elk Valley	Elk	491.3	1,895,554	185,000	2,080,554	4,234.79	
D0479	Crest	Anderson	526.6	1,990,548	267,500	2,258,048	4,287.98	
D0483	Kismet-Plains	Seward	1,650.5	6,238,891	1,028,926	7,267,817	4,403.40	
D0471	Dexter	Cowley	369.6	1,420,353	225,001	1,645,354	4,451.72	
D0456	Marais Des Cygnes Valley	Osage	624.7	2,361,366	421,000	2,782,366	4,453.92	
D0502	Lewis	Edwards	281.2	1,066,797	188,884	1,255,681	4,465.44	
D0439	Sedgwick Public Schools	Harvey	975.8	3,765,208	615,000	4,380,208	4,488.84	
D0235	Uniontown	Bourbon	973.0	3,677,940	737,000	4,414,940	4,537.45	
D0256	Marmaton Valley	Allen	759.3	2,904,400	541,800	3,446,200	4,538.65	
D0454	Burlingame Public School	Osage	676.6	2,557,548	522,000	3,079,548	4,551.50	
D0397	Centre	Marion	674.6	2,551,878	522,000	3,073,878	4,556.59	
D0480	Liberal	Seward	7,780.0	29,667,824	6,130,000	35,797,824	4,601.26	
D0300	Comanche County	Comanche	709.4	2,691,210	579,646	3,270,856	4,610.74	
D0408	Marion-Florence	Marion	1,139.9	4,308,822	950,000	5,258,822	4,613.41	
D0444	Little River	Rice	683.8	2,618,837	544,325	3,163,162	4,625.86	
D0420	Osage City	Osage	1,267.0	4,790,171	1,078,531	5,868,702	4,631.97	
D0114	Riverside	Doniphan	1,442.9	5,731,343	970,175	6,701,518	4,644.48	
D0436	Caney Valley	Montgomery	1,513.9	5,982,314	1,060,000	7,042,314	4,651.77	
D0421	Lyndon	Osage	871.3	3,292,794	800,000	4,092,794	4,697.34	
D0299	Sylvan Grove	Lincoln	535.1	2,022,678	500,000	2,522,678	4,714.40	
D0447	Cherryvale	Montgomery	1,665.6	6,355,566	1,500,000	7,855,566	4,716.36	
D0102	Cimarron-Ensign	Gray	1,248.4	4,718,952	1,170,000	5,888,952	4,717.20	
D0286	Chautauqua Co Community	Chautauqua	777.5	2,958,950	709,890	3,668,840	4,718.77	
D0234	Fort Scott	Bourbon	2,964.3	11,327,903	2,688,400	14,016,303	4,728.37	
D0316	Golden Plains	Thomas	509.2	1,927,397	480,729	2,408,126	4,729.23	31,111.5
D0457	Garden City	Finney	12,378.2	46,925,676	11,731,480	58,657,156	4,738.75	
D0387	Altoona-Midway	Wilson	467.5	1,767,152	456,860	2,224,012	4,757.24	
D0459	Bucklin	Ford	540.8	2,048,956	525,282	2,574,238	4,760.06	
D0323	Rock Creek	Pottawatomie	1,583.8	6,010,056	1,539,750	7,549,806	4,766.89	
D0499	Galena	Cherokee	1,524.6	5,789,886	1,500,000	7,289,886	4,781.51	
D0262	Valley Center Pub Sch	Sedgwick	4,086.8	15,447,256	4,120,750	19,568,006	4,788.10	
D0330	Mission Valley	Wabaunsee	1,056.3	3,992,814	1,065,000	5,057,814	4,788.24	
D0475	Geary County Schools	Geary	13,152.8	50,900,556	12,127,152	63,027,708	4,791.96	
D0359	Argonia Public Schools	Sumner	420.1	1,622,694	390,550	2,013,244	4,792.30	
D0241	Wallace County Schools	Wallace	459.4	1,799,181	402,847	2,202,028	4,793.27	
D0297	St Francis Comm Sch	Cheyenne	569.8	2,153,844	578,767	2,732,611	4,795.74	
D0508	Baxter Springs	Cherokee	1,822.0	7,162,101	1,590,000	8,752,101	4,803.57	
D0367	Osawatomie	Miami	2,153.5	8,221,321	2,125,000	10,346,321	4,804.42	
D0212	Northern Valley	Norton	502.9	1,908,943	509,562	2,418,505	4,809.12	
D0351	Macksville	Stafford	630.5	2,587,639	452,452	3,040,091	4,821.71	
D0285	Cedar Vale	Chautauqua	378.7	1,525,794	302,000	1,827,794	4,826.50	
D0487	Herington	Dickinson	1,022.4	3,871,056	1,065,000	4,936,056	4,827.91	
D0291	Grinnell Public Schools	Gove	218.0	863,473	190,000	1,053,473	4,832.44	
D0503	Parsons	Labette	2,178.4	8,290,797	2,237,500	10,528,297	4,833.04	
D0258	Humboldt	Allen	1,208.1	4,570,512	1,271,000	5,841,512	4,835.29	
D0272	Waconda	Mitchell	812.7	3,116,759	815,000	3,931,759	4,837.90	
D0103	Cheylin	Cheyenne	382.1	1,444,338	406,090	1,850,428	4,842.78	
D0446	Independence	Montgomery	3,182.8	12,045,669	3,368,322	15,413,991	4,842.90	
D0405	Lyons	Rice	1,618.3	6,227,292	1,618,105	7,845,397	4,847.92	
D0335	North Jackson	Jackson	778.0	2,946,147	826,144	3,772,291	4,848.70	
D0303	Ness City	Ness	592.7	2,240,000	639,222	2,879,222	4,857.81	
D0243	Lebo-Waverly	Coffey	1,006.9	3,847,662	1,046,500	4,894,162	4,860.62	
D0249	Frontenac Public Schools	Crawford	1,495.0	5,697,292	1,572,000	7,269,292	4,862.40	
D0334	Southern Cloud	Cloud	564.7	2,134,092	614,651	2,748,743	4,867.62	
D0470	Arkansas City	Cowley	4,622.1	17,923,835	4,600,000	22,523,835	4,873.07	
D0282	West Elk	Elk	805.9	3,046,302	885,001	3,931,303	4,878.15	
D0216	Deerfield	Kearny	630.0	2,381,400	692,092	3,073,492	4,878.56	
D0440	Halstead	Harvey	1,437.3	5,659,265	1,356,000	7,015,265	4,880.86	
D0288	Central Heights	Franklin	1,220.8	4,711,376	1,250,000	5,961,376	4,883.17	
D0390	Hamilton	Greenwood	257.2	1,015,968	239,999	1,255,967	4,883.23	
D0344	Pleasanton	Linn	672.6	2,645,860	639,501	3,285,361	4,884.57	
D0298	Lincoln	Lincoln	763.1	2,884,518	850,000	3,734,518	4,893.88	

**2011-12 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)**

	Disparity Test - FY 2012 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/22/2013							
	Rev 4/15/2013		2011-12	2011-12	2011--12	2011-12	2011-12	
			Total WTD	Actual Expend.	Actual Expend.	Total Expend.	Per Pupil	
USD#	USD Name	County Name	FTE Enrol.	General Fund	Supp General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0511	Attica	Harper	360.2	1,361,556	402,947	1,764,503	4,898.68	
D0463	Udall	Cowley	704.4	2,662,632	790,978	3,453,610	4,902.91	
D0403	Otis-Bison	Rush	456.3	1,744,521	493,723	2,238,244	4,905.20	
D0389	Eureka	Greenwood	1,267.6	4,793,132	1,426,351	6,219,483	4,906.50	
D0386	Madison-Virgil	Greenwood	543.3	2,068,043	600,229	2,668,272	4,911.23	
D0356	Conway Springs	Sumner	982.7	3,726,622	1,100,000	4,826,622	4,911.59	
D0361	Anthony-Harper	Harper	1,756.8	6,774,772	1,866,363	8,641,135	4,918.68	
D0428	Great Bend	Barton	4,959.3	18,833,348	5,575,000	24,408,348	4,921.73	
D0426	Pike Valley	Republic	549.5	2,102,870	608,430	2,711,300	4,934.12	
D0224	Clifton-Clyde	Washington	605.4	2,337,292	650,000	2,987,292	4,934.41	
D0461	Neodesha	Wilson	1,363.3	5,153,275	1,587,971	6,741,246	4,944.80	
D0411	Goessel	Marion	551.2	2,086,456	641,000	2,727,456	4,948.21	
D0393	Solomon	Dickinson	702.0	2,790,834	688,183	3,479,017	4,955.86	
D0376	Sterling	Rice	1,083.4	4,159,643	1,211,600	5,371,243	4,957.77	
D0353	Wellington	Sumner	2,762.4	10,441,872	3,256,429	13,698,301	4,958.84	
D0366	Woodson	Woodson	957.3	3,631,943	1,116,616	4,748,559	4,960.37	
D0210	Hugoton Public Schools	Stevens	1,905.2	7,201,656	2,250,000	9,451,656	4,960.98	
D0409	Atchison Public Schools	Atchison	2,830.8	10,782,181	3,272,000	14,054,181	4,964.74	
D0481	Rural Vista	Dickinson	786.5	2,972,733	935,000	3,907,733	4,968.51	
D0308	Hutchinson Public Schools	Reno	7,928.4	30,640,805	8,773,919	39,414,724	4,971.33	
D0341	Oskaloosa Public Schools	Jefferson	1,195.3	4,552,974	1,390,000	5,942,974	4,971.95	
D0326	Logan	Phillips	460.8	1,760,122	531,217	2,291,339	4,972.52	
D0219	Minneola	Clark	531.8	2,054,671	598,200	2,652,871	4,988.47	
D0494	Syracuse	Hamilton	981.6	3,710,548	1,187,926	4,898,474	4,990.30	
D0365	Garnett	Anderson	1,945.9	7,364,752	2,349,999	9,714,751	4,992.42	
D0246	Northeast	Crawford	1,115.3	4,230,667	1,340,000	5,570,667	4,994.77	
D0253	Emporia	Lyon	7,392.7	28,161,860	8,769,542	36,931,402	4,995.66	
D0484	Fredonia	Wilson	1,322.7	5,028,420	1,587,702	6,616,122	5,001.98	
D0467	Leoti	Wichita	883.8	3,367,826	1,059,000	4,426,826	5,008.85	
D0477	Ingalls	Gray	505.2	1,923,898	607,986	2,531,884	5,011.65	
D0476	Copeland	Gray	324.6	1,318,985	308,630	1,627,615	5,014.22	
D0375	Circle	Butler	2,685.3	10,478,868	3,000,000	13,478,868	5,019.50	
D0473	Chapman	Dickinson	2,056.1	7,861,127	2,460,653	10,321,780	5,020.08	
D0380	Vermillion	Marshall	968.8	3,813,164	1,050,870	4,864,034	5,020.68	
D0259	Wichita	Sedgwick	82,525.3	318,109,201	96,249,466	414,358,667	5,020.99	
D0352	Goodland	Sherman	1,789.2	6,827,198	2,162,742	8,989,940	5,024.56	
D0347	Kinsley-Offerle	Edwards	799.0	3,038,415	980,000	4,018,415	5,029.31	
D0307	Ell-Saline	Saline	932.4	3,531,354	1,158,650	4,690,004	5,030.03	
D0418	McPherson	McPherson	3,538.5	13,375,530	4,434,524	17,810,054	5,033.22	
D0395	LaCrosse	Rush	602.5	2,277,450	755,662	3,033,112	5,034.21	
D0223	Barnes	Washington	767.9	2,925,532	940,316	3,865,848	5,034.31	
D0338	Valley Falls	Jefferson	827.2	3,163,171	1,001,446	4,164,617	5,034.60	
D0383	Manhattan-Ogden	Riley	9,572.6	37,932,816	10,277,501	48,210,317	5,036.28	
D0254	Barber County North	Barber	883.9	3,386,101	1,065,693	4,451,794	5,036.54	
D0453	Leavenworth	Leavenworth	6,203.9	24,141,828	7,106,000	31,247,828	5,036.80	
D0306	Southeast Of Saline	Saline	1,307.5	5,104,509	1,482,850	6,587,359	5,038.13	
D0369	Burrton	Harvey	557.7	2,105,826	704,336	2,810,162	5,038.84	
D0204	Bonner Springs	Wyandotte	3,808.3	14,395,374	4,794,154	19,189,528	5,038.87	
D0101	Erie-Galesburg	Neosho	1,210.1	4,576,513	1,521,189	6,097,702	5,039.01	
D0263	Mulvane	Sedgwick	2,603.7	9,841,985	3,282,484	13,124,469	5,040.70	
D0220	Ashland	Clark	474.7	1,819,314	573,947	2,393,261	5,041.63	
D0382	Pratt	Pratt	1,900.5	7,213,540	2,375,000	9,588,540	5,045.27	
D0452	Stanton County	Stanton	958.0	3,683,428	1,150,000	4,833,428	5,045.33	
D0469	Lansing	Leavenworth	3,560.2	13,475,173	4,492,205	17,967,378	5,046.73	
D0231	Gardner Edgerton	Johnson	7,340.6	27,746,346	9,347,374	37,093,720	5,053.23	
D0507	Satanta	Haskell	721.7	2,729,611	919,763	3,649,374	5,056.64	
D0342	McLouth	Jefferson	1,002.3	3,833,266	1,235,600	5,068,866	5,057.23	
D0265	Goddard	Sedgwick	7,665.8	28,976,724	9,793,462	38,770,186	5,057.55	
D0392	Osborne County	Osborne	698.2	2,662,128	869,999	3,532,127	5,058.90	
D0413	Chanute Public Schools	Neosho	3,197.6	12,086,928	4,089,934	16,176,862	5,059.06	
D0250	Pittsburg	Crawford	4,468.1	16,889,418	5,716,215	22,605,633	5,059.34	

**2011-12 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)**

	Disparity Test - FY 2012 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/22/2013							
	Rev 4/15/2013		2011-12	2011-12	2011--12	2011-12	2011-12	
			Total WTD	Actual Expend.	Actual Expend.	Total Expend.	Per Pupil	
USD#	USD Name	County Name	FTE Enrol.	General Fund	Supp General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0345	Seaman	Shawnee	5,497.9	20,782,062	7,037,346	27,819,408	5,060.01	
D0207	Ft Leavenworth	Leavenworth	2,765.8	10,482,971	3,512,573	13,995,544	5,060.22	
D0332	Cunningham	Kingman	454.3	1,727,563	571,430	2,298,993	5,060.52	
D0331	Kingman - Norwich	Kingman	1,850.2	6,993,756	2,369,647	9,363,403	5,060.75	
D0431	Hoisington	Barton	1,251.5	4,785,901	1,550,000	6,335,901	5,062.65	
D0320	Wamego	Pottawatomie	2,260.8	8,618,213	2,830,171	11,448,384	5,063.86	
D0239	North Ottawa County	Ottawa	1,169.7	4,421,466	1,501,997	5,923,463	5,064.09	
D0360	Caldwell	Sumner	564.5	2,133,810	725,898	2,859,708	5,065.91	
D0281	Graham County	Graham	758.1	2,870,321	970,871	3,841,192	5,066.87	
D0506	Labette County	Labette	2,656.6	10,042,926	3,418,550	13,461,476	5,067.18	
D0450	Shawnee Heights	Shawnee	5,219.2	19,811,160	6,647,807	26,458,967	5,069.54	
D0252	Southern Lyon County	Lyon	1,026.8	3,881,304	1,325,499	5,206,803	5,070.90	
D0327	Ellsworth	Ellsworth	1,154.8	4,365,143	1,491,077	5,856,220	5,071.20	
D0336	Holton	Jackson	1,881.6	7,148,697	2,394,391	9,543,088	5,071.79	
D0248	Girard	Crawford	1,828.1	7,345,588	1,927,500	9,273,088	5,072.53	
D0240	Twin Valley	Ottawa	1,135.9	4,293,701	1,468,228	5,761,929	5,072.57	
D0417	Morris County	Morris	1,422.6	5,394,660	1,822,020	7,216,680	5,072.88	
D0214	Ulysses	Grant	2,617.9	9,895,662	3,385,632	13,281,294	5,073.26	
D0402	Augusta	Butler	3,228.8	12,248,320	4,134,016	16,382,336	5,073.82	
D0266	Maize	Sedgwick	9,509.5	35,953,132	12,310,128	48,263,260	5,075.27	
D0340	Jefferson West	Jefferson	1,561.2	5,923,679	2,000,296	7,923,975	5,075.57	
D0368	Paola	Miami	3,027.6	11,459,098	3,908,910	15,368,008	5,075.97	
D0363	Holcomb	Finney	1,658.5	6,269,130	2,150,000	8,419,130	5,076.35	
D0410	Durham-Hillsboro-Lehigh	Marion	1,153.1	4,358,718	1,495,737	5,854,455	5,077.14	
D0396	Douglass Public Schools	Butler	1,321.4	4,994,892	1,714,365	6,709,257	5,077.39	
D0419	Canton-Galva	McPherson	793.4	3,043,486	985,696	4,029,182	5,078.37	
D0261	Haysville	Sedgwick	7,863.4	29,751,782	10,181,673	39,933,455	5,078.40	
D0274	Oakley	Logan	828.9	3,133,244	1,076,734	4,209,978	5,078.99	
D0202	Turner-Kansas City	Wyandotte	6,506.6	24,607,456	8,440,782	33,048,238	5,079.19	
D0412	Hoxie Community Schools	Sheridan	640.8	2,428,895	826,123	3,255,018	5,079.62	
D0443	Dodge City	Ford	11,288.0	42,669,412	14,675,900	57,345,312	5,080.20	
D0208	Wakeeney	Trego	756.2	2,891,798	950,000	3,841,798	5,080.40	
D0462	Central	Cowley	726.9	2,747,683	945,350	3,693,033	5,080.52	
D0464	Tonganoxie	Leavenworth	2,692.9	10,234,948	3,447,954	13,682,902	5,081.10	
D0388	Ellis	Ellis	743.0	2,833,575	942,606	3,776,181	5,082.34	
D0264	Clearwater	Sedgwick	1,955.4	7,391,412	2,546,610	9,938,022	5,082.35	
D0244	Burlington	Coffey	1,628.0	6,158,812	2,117,234	8,276,046	5,083.57	
D0109	Republic County	Republic	967.4	3,658,358	1,260,000	4,918,358	5,084.10	
D0381	Spearsville	Ford	658.8	2,490,265	859,447	3,349,712	5,084.57	
D0434	Santa Fe Trail	Osage	1,985.8	7,509,148	2,593,802	10,102,950	5,087.60	
D0232	De Soto	Johnson	9,535.2	36,193,056	12,331,165	48,524,221	5,088.96	
D0333	Concordia	Cloud	1,898.9	7,412,626	2,253,709	9,666,335	5,090.49	
D0415	Hiawatha	Brown	1,633.5	6,188,630	2,127,231	8,315,861	5,090.82	
D0357	Belle Plaine	Sumner	1,246.2	4,710,233	1,635,805	6,346,038	5,092.31	
D0309	Nickerson	Reno	2,069.6	7,845,724	2,696,222	10,541,946	5,093.71	
D0430	South Brown County	Brown	1,279.7	4,848,998	1,671,446	6,520,444	5,095.29	
D0492	Flinthills	Butler	600.8	2,293,361	769,921	3,063,282	5,098.67	
D0211	Norton Community Schools	Norton	1,388.7	5,627,603	1,453,048	7,080,651	5,098.76	
D0205	Bluestem	Butler	1,091.4	4,167,282	1,400,397	5,567,679	5,101.41	
D0289	Wellsville	Franklin	1,432.4	5,436,787	1,870,867	7,307,654	5,101.69	
D0500	Kansas City	Wyandotte	35,166.5	133,931,732	45,495,582	179,427,314	5,102.22	
D0373	Newton	Harvey	5,484.7	21,626,359	6,360,000	27,986,359	5,102.62	
D0374	Sublette	Haskell	1,010.3	3,818,934	1,337,886	5,156,820	5,104.25	
D0284	Chase County	Chase	795.8	3,022,509	1,040,278	4,062,787	5,105.29	
D0226	Meade	Meade	850.5	3,214,890	1,127,370	4,342,260	5,105.54	
D0270	Plainville	Rooks	747.6	2,843,567	973,457	3,817,024	5,105.70	
D0217	Rolla	Morton	441.8	1,670,004	586,899	2,256,903	5,108.43	
D0490	El Dorado	Butler	2,979.9	11,263,320	3,959,992	15,223,312	5,108.67	
D0215	Lakin	Kearny	1,192.0	4,505,735	1,583,984	6,089,719	5,108.82	
D0218	Elkhart	Morton	1,553.4	5,906,033	2,030,313	7,936,346	5,109.02	
D0460	Hesston	Harvey	1,373.0	5,240,071	1,775,960	7,016,031	5,110.00	

**2011-12 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)**

	Disparity Test - FY 2012 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/22/2013							
	Rev 4/15/2013		2011-12	2011-12	2011--12	2011-12	2011-12	
			Total WTD	Actual Expend.	Actual Expend.	Total Expend.	Per Pupil	
USD#	USD Name	County Name	FTE Enrol.	General Fund	Supp General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0379	Clay Center	Clay	2,184.4	8,462,998	2,700,000	11,162,998	5,110.33	
D0432	Victoria	Ellis	516.3	1,951,614	688,034	2,639,648	5,112.62	
D0489	Hays	Ellis	4,530.5	17,125,290	6,037,568	23,162,858	5,112.65	
D0322	Onaga-Havensville-Wheaton	Pottawatomie	639.9	2,431,833	839,877	3,271,710	5,112.85	
D0371	Montezuma	Gray	497.0	1,899,632	642,050	2,541,682	5,114.05	
D0206	Remington-Whitewater	Butler	1,069.8	4,121,087	1,350,105	5,471,192	5,114.22	
D0287	West Franklin	Franklin	1,368.5	5,192,135	1,808,089	7,000,224	5,115.25	
D0337	Royal Valley	Jackson	1,705.3	6,504,325	2,220,000	8,724,325	5,116.01	
D0268	Cheney	Sedgwick	1,326.2	5,075,806	1,709,145	6,784,951	5,116.08	
D0423	Moundridge	McPherson	824.1	3,181,020	1,035,899	4,216,919	5,117.00	
D0385	Andover	Butler	6,860.9	26,371,115	8,747,225	35,118,340	5,118.62	
D0225	Fowler	Meade	393.7	1,488,186	527,127	2,015,313	5,118.91	
D0372	Silver Lake	Shawnee	1,216.9	4,614,020	1,616,374	6,230,394	5,119.89	
D0257	Iola	Allen	2,414.9	9,256,118	3,110,095	12,366,213	5,120.80	
D0315	Colby Public Schools	Thomas	1,629.5	6,202,546	2,143,157	8,345,703	5,121.63	
D0339	Jefferson County North	Jefferson	950.2	3,661,369	1,206,166	4,867,535	5,122.64	
D0245	LeRoy-Gridley	Coffey	519.6	1,970,533	691,280	2,661,813	5,122.81	
D0200	Greeley County Schools	Greeley	463.5	1,752,030	622,410	2,374,440	5,122.85	
D0445	Coffeyville	Montgomery	3,063.3	11,731,235	3,964,624	15,695,859	5,123.84	
D0458	Basehor-Linwood	Leavenworth	3,150.2	12,041,837	4,104,654	16,146,491	5,125.54	
D0230	Spring Hill	Johnson	3,855.3	14,830,757	4,938,362	19,769,119	5,127.78	
D0465	Winfield	Cowley	3,784.7	14,534,690	4,874,609	19,409,299	5,128.36	
D0313	Buhler	Reno	3,418.8	13,150,469	4,389,448	17,539,917	5,130.43	
D0110	Thunder Ridge Schools	Phillips	594.0	2,268,083	781,490	3,049,573	5,133.96	
D0343	Perry Public Schools	Jefferson	1,754.3	6,777,686	2,229,270	9,006,956	5,134.22	
D0292	Wheatland	Gove	294.4	1,160,853	351,881	1,512,734	5,138.36	
D0255	South Barber	Barber	513.9	1,997,520	643,426	2,640,946	5,139.03	
D0491	Eudora	Douglas	2,258.1	8,690,442	2,914,889	11,605,331	5,139.42	
D0229	Blue Valley	Johnson	34,337.9	130,295,459	46,233,306	176,528,765	5,140.93	
D0438	Skyline Schools	Pratt	757.2	2,910,276	983,718	3,893,994	5,142.62	
D0407	Russell County	Russell	1,479.3	5,595,391	2,016,048	7,611,439	5,145.30	
D0242	Weskan	Wallace	277.1	1,058,117	368,732	1,426,849	5,149.22	
D0496	Pawnee Heights	Pawnee	407.8	1,562,071	537,952	2,100,023	5,149.64	
D0312	Haven Public Schools	Reno	1,787.5	6,798,870	2,406,962	9,205,832	5,150.12	
D0449	Easton	Leavenworth	1,302.4	5,013,913	1,695,359	6,709,272	5,151.47	
D0251	North Lyon County	Lyon	970.1	3,787,644	1,211,840	4,999,484	5,153.58	
D0293	Quinter Public Schools	Gove	588.8	2,267,211	767,639	3,034,850	5,154.30	
D0504	Oswego	Labette	947.1	3,682,874	1,200,000	4,882,874	5,155.61	
D0509	South Haven	Sumner	501.2	1,928,429	656,581	2,585,010	5,157.64	
D0105	Rawlins County	Rawlins	622.1	2,391,387	817,562	3,208,949	5,158.25	
D0384	Blue Valley	Riley	522.5	2,034,020	661,234	2,695,254	5,158.38	
D0290	Ottawa	Franklin	3,736.3	14,424,502	4,848,871	19,273,373	5,158.41	
D0448	Inman	McPherson	823.9	3,168,222	1,081,920	4,250,142	5,158.57	
D0348	Baldwin City	Douglas	2,211.9	8,587,396	2,827,274	11,414,670	5,160.57	
D0358	Oxford	Sumner	705.0	2,779,997	858,413	3,638,410	5,160.87	
D0311	Pretty Prairie	Reno	574.7	2,266,636	700,000	2,966,636	5,162.06	
D0294	Oberlin	Decatur	685.8	2,644,225	898,348	3,542,573	5,165.61	
D0203	Piper-Kansas City	Wyandotte	2,471.7	9,722,232	3,050,059	12,772,291	5,167.41	
D0495	Ft Larned	Pawnee	1,729.1	6,723,528	2,212,926	8,936,454	5,168.27	
D0260	Derby	Sedgwick	9,247.0	35,834,781	11,982,823	47,817,604	5,171.15	
D0355	Ellinwood Public Schools	Barton	787.7	3,052,097	1,021,829	4,073,926	5,171.93	
D0362	Prairie View	Linn	1,941.8	7,566,127	2,477,299	10,043,426	5,172.22	
D0364	Marysville	Marshall	1,325.3	5,098,267	1,759,193	6,857,460	5,174.27	
D0305	Salina	Saline	11,095.9	43,027,055	14,409,417	57,436,472	5,176.37	
D0398	Peabody-Burns	Marion	676.9	2,585,310	918,687	3,503,997	5,176.54	
D0437	Auburn Washburn	Shawnee	8,545.1	33,343,218	10,904,459	44,247,677	5,178.13	
D0466	Scott County	Scott	1,546.4	5,965,961	2,048,690	8,014,651	5,182.78	
D0404	Riverton	Cherokee	1,460.8	5,699,223	1,877,351	7,576,574	5,186.59	
D0271	Stockton	Rooks	598.8	2,325,231	786,119	3,111,350	5,195.98	
D0346	Jayhawk	Linn	1,028.8	3,940,621	1,405,112	5,345,733	5,196.09	
D0247	Cherokee	Crawford	1,382.0	5,395,161	1,796,332	7,191,493	5,203.69	

**2011-12 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)**

	Disparity Test - FY 2012 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/22/2013							
	Rev 4/15/2013		2011-12	2011-12	2011--12	2011-12	2011-12	
			Total WTD	Actual Expend.	Actual Expend.	Total Expend.	Per Pupil	
USD#	USD Name	County Name	FTE Enrol.	General Fund	Supp General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0493	Columbus	Cherokee	1,915.9	7,462,749	2,518,330	9,981,079	5,209.60	
D0325	Phillipsburg	Phillips	1,169.7	4,562,648	1,535,106	6,097,754	5,213.09	
D0435	Abilene	Dickinson	2,325.7	9,158,352	2,983,305	12,141,657	5,220.65	
D0501	Topeka Public Schools	Shawnee	23,231.6	91,242,719	30,221,809	121,464,528	5,228.42	
D0275	Triplains	Logan	215.9	839,034	290,814	1,129,848	5,233.20	
D0310	Fairfield	Reno	699.1	2,760,830	905,009	3,665,839	5,243.65	
D0401	Chase-Raymond	Rice	390.0	1,489,162	558,095	2,047,257	5,249.38	
D0378	Riley County	Riley	1,302.0	5,240,296	1,603,159	6,843,455	5,256.11	
D0512	Shawnee Mission Pub Sch	Johnson	39,971.5	154,458,500	55,760,078	210,218,578	5,259.21	
D0267	Renwick	Sedgwick	2,742.7	10,766,689	3,686,494	14,453,183	5,269.69	
D0233	Olathe	Johnson	42,209.5	164,673,717	57,919,776	222,593,493	5,273.54	
D0416	Louisburg	Miami	2,362.4	9,395,883	3,063,587	12,459,470	5,274.07	
D0350	St John-Hudson	Stafford	654.1	2,600,283	854,561	3,454,844	5,281.83	
D0329	Mill Creek Valley	Wabaunsee	948.5	3,786,269	1,232,058	5,018,327	5,290.80	
D0377	Atchison Co Comm Schools	Atchison	1,332.2	5,346,511	1,704,802	7,051,313	5,292.98	
D0400	Smoky Valley	McPherson	1,746.4	7,050,483	2,231,078	9,281,561	5,314.68	39,096.7
D0209	Moscow Public Schools	Stevens	441.3	1,668,114	678,870	2,346,984	5,318.34	
D0321	Kaw Valley	Pottawatomie	2,010.6	8,089,251	2,606,915	10,696,166	5,319.89	
D0314	Brewster	Thomas	234.8	941,086	308,167	1,249,253	5,320.50	
D0429	Troy Public Schools	Doniphan	685.7	2,903,093	746,004	3,649,097	5,321.71	
D0269	Palco	Rooks	380.2	1,525,959	497,667	2,023,626	5,322.53	
D0497	Lawrence	Douglas	16,795.8	67,058,379	22,379,472	89,437,851	5,325.01	
D0399	Paradise	Russell	368.1	1,484,350	478,304	1,962,654	5,331.85	
D0237	Smith Center	Smith	864.3	3,435,173	1,178,318	4,613,491	5,337.84	
D0115	Nemaha Central	Nemaha	1,139.8	5,118,127	966,670	6,084,797	5,338.48	
D0106	Western Plains	Ness	413.9	1,659,943	551,430	2,211,373	5,342.77	
D0108	Washington Co. Schools	Washington	842.4	3,400,400	1,108,596	4,508,996	5,352.56	
D0482	Dighton	Lane	488.0	1,944,380	667,737	2,612,117	5,352.70	
D0498	Valley Heights	Marshall	770.0	3,076,835	1,053,301	4,130,136	5,363.81	
D0468	Healy Public Schools	Lane	220.1	897,160	285,661	1,182,821	5,374.02	
D0505	Chetopa-St. Paul	Labette	948.3	3,785,842	1,343,602	5,129,444	5,409.09	
D0394	Rose Hill Public Schools	Butler	2,483.2	10,406,324	3,151,017	13,557,341	5,459.63	
D0349	Stafford	Stafford	626.2	2,693,740	760,000	3,453,740	5,515.39	
D0474	Haviland	Kiowa	320.4	1,390,979	428,804	1,819,783	5,679.72	
D0273	Beloit	Mitchell	1,376.7	6,268,322	1,739,860	8,008,182	5,816.94	
D0113	Prairie Hills	Nemaha	1,991.7	8,998,712	2,621,257	11,619,969	5,834.20	
D0227	Jetmore	Hodgeman	622.5	2,818,743	841,339	3,660,082	5,879.65	
D0422	Kiowa County	Kiowa	831.7	3,972,631	1,071,787	5,044,418	6,065.19	
D0112	Central Plains	Ellsworth	1,103.3	5,496,240	1,497,791	6,994,031	6,339.19	
D0111	Doniphan West Schools	Doniphan	743.4	4,062,133	1,029,804	5,091,937	6,849.53	
D0107	Rock Hills	Jewell	647.9	3,748,986	824,394	4,573,380	7,058.77	
Grand Total			783,877.0	3,023,114,782	961,174,031	3,984,288,813	5,082.80	
			5% = 39,193.85				5,292.98	
							4,738.75	
							554.23	
						FY12 Actual	11.70%	