



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

To: Chief School Administrators
District Business Manager

From: Dale M. Dennis, Deputy Commissioner, Division of Fiscal and Administrative Services
S. Craig Neuenswander, School Finance Director

Date: February 26, 2019

Subject: Impact Aid – Local Tax Proportion and Disparity **(FY18 actuals used for FY20 estimates)**

The purpose of this memorandum is to give you notice, that pursuant to section 7009 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 2020. Final data must be submitted to demonstrate that the State's program met the disparity standard for fiscal year 2020.

Below is a column explanation of the local tax proportion displaying the portion of local tax revenues covered under the state equalization program, as required by 34 CFR 222.163(b).

- Column 1 - 2017-18 Actual General Fund local tax revenues
(Beginning FY15, 20mills ad valorem sent to State Treasurer and redistributed as General State Aid)
- Column 2 - 2017-18 Actual Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20 and 25)
- Column 3 - 2017-18 Actual Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2017-18 Actual Local Tax Revenues Not Covered Under the State Equalization Program
(USD Budget Code 10 - Adult Education, Budget Lines 15, 20 and 25)
- Column 5 - 2017-18 Actual 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 7 - Deductible Federal Impact Aid Receipts Per 34 CFR 222.61 – Actual amounts of Impact Aid funds deducted by the Kansas Department of Education during the 2017-18 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 7009(b)(2).

Column 1	This is the actual full-time equivalency (FTE) weighted enrollment for the 2017-18 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). Districts may qualify for a 2nd count (February 20) if they have military dependent students not enrolled on September 20, of at least 25 FTE or 1% of their September 20 enrollment. The weighted FTE is composed of: • adjusted enrollment FTE is the higher of the first preceding school year (2016-17) or second preceding school year (2015-16) plus 2016-17 Kindergarten funded as 1.0 FTE plus current year (2017-18) 4-year old at-risk. If a district meets specific criteria, they may be eligible to use the three-year average (2014-15, 2015-16 and 2016-17) plus 2016-17 Kindergarten plus current year 4-year old at-risk. • low or high enrollment weighted FTE • bilingual weighted FTE (the higher of bilingual contact hours times .395 <u>or</u> bilingual headcount times .185) • vocational weighted FTE (vocational FTE times .50) • at-risk weighted FTE (the higher of guaranteed 10% of the headcount <u>or</u> the number of eligible students that qualify for free lunches times .484) • high density at-risk weighted FTE (the higher of high density at-risk calculated at the district level or sum of building level) • new facilities weighted FTE (enrollment of students attending a new facility times .25) • transportation weighted FTE (based on eligible students $\geq$ 2.5 miles from residence to attendance center: the higher of 2016-17 or 2017-18 transportation aid divided by \$4,006) • ancillary facilities weighting (USD 229, USD 230, USD 231, USD 232 and USD 233 Board of Tax Appeals amount divided by \$4,006). • declining enrollment weighting (USD 489 and USD 512 Board of Tax Appeals amount divided by \$4,006) • cost of living weighted FTE (USD 229, USD 231, USD 232, USD 233, USD 497 and USD 512 Board of Tax Appeals amount divided by \$4,006) • Ft. Hays State University – Math & Science Academy weighted FTE • virtual enrollment FTE • special education weighted FTE
----------	---

- Column 2 2017-18 Actual General Fund Expenditures; includes Special Education state aid, Virtual Education state aid and Extraordinary Need state aid (Code 06 Line 175)
- Column 3 2017-18 Actual Supplemental General Fund Expenditures (Code 08 Line 175)
- Column 4 2017-18 Actual General Fund and Supplemental 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. We disregarded expenditures above the 95th percentile and below the 5th percentile. The expenditures per pupil (weighted FTE) at the 5th percentile is \$5,265.38 (Garden City District #457) and the expenditures per pupil (weighted FTE) at the 95th percentile is \$5,573.59 (Shawnee Mission District #512). The resulting disparity is 5.85% and is within the 25 percent disparity allowed under section 7009(b)(2).

$$\begin{array}{r} \$ 5,573.59 \\ - \underline{5,265.38} \\ 308.21 \\ \div \underline{5,265.38} \\ 5.85 \% \end{array}$$

If we can answer any questions, please let us know.

Enclosures

Updated 11/5/2018				Local Tax Proportion - 2017-18 Actuals						
				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
				2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual
				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
Impact Aid	District	Name	County Name	Property Tax	Property Tax	(Col 1 + Col 2)	Property Tax	(Col 3 + Col 4)	(Col 3 / Col 5)	Local Effort
YES	D0110	Thunder Ridge Schools	Phillips	0	623,529	623,529	0	623,529	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	27,539	27,539	0	27,539	100.00%	5,258,905
YES	D0211	Norton Community Schools	Norton	0	1,035,889	1,035,889	0	1,035,889	100.00%	4,373
YES	D0244	Burlington	Coffey	0	2,191,630	2,191,630	0	2,191,630	100.00%	19,780
YES	D0260	Derby	Sedgwick	0	7,092,857	7,092,857	0	7,092,857	100.00%	125,599
YES	D0272	Waconda	Mitchell	0	693,620	693,620	0	693,620	100.00%	42,828
YES	D0287	West Franklin	Franklin	0	915,902	915,902	0	915,902	100.00%	7,561
YES	D0307	Ell-Saline	Saline	0	662,125	662,125	0	662,125	100.00%	20,441
YES	D0337	Royal Valley	Jackson	0	547,685	547,685	0	547,685	100.00%	250,981
YES	D0340	Jefferson West	Jefferson	0	819,708	819,708	0	819,708	100.00%	27,397
YES	D0341	Oskaloosa Public Schools	Jefferson	0	549,943	549,943	0	549,943	100.00%	40,142
YES	D0378	Riley County	Riley	0	890,290	890,290	0	890,290	100.00%	35,205
YES	D0379	Clay Center	Clay	0	1,317,773	1,317,773	0	1,317,773	100.00%	21,615
YES	D0383	Manhattan-Ogden	Riley	0	11,382,091	11,382,091	271,968	11,654,059	97.67%	53,352
YES	D0384	Blue Valley	Riley	0	576,837	576,837	0	576,837	100.00%	57,517
YES	D0389	Eureka	Greenwood	0	686,637	686,637	0	686,637	100.00%	7,834
YES	D0430	South Brown County	Brown	0	756,632	756,632	0	756,632	100.00%	74,180
YES	D0435	Abilene	Dickinson	0	1,400,291	1,400,291	0	1,400,291	100.00%	325
YES	D0446	Independence	Montgomery	0	1,693,321	1,693,321	0	1,693,321	100.00%	16,582
YES	D0453	Leavenworth	Leavenworth	0	3,184,913	3,184,913	0	3,184,913	100.00%	93,192
YES	D0469	Lansing	Leavenworth	0	1,937,438	1,937,438	0	1,937,438	100.00%	10,777
YES	D0473	Chapman	Dickinson	0	1,550,648	1,550,648	0	1,550,648	100.00%	37,912
YES	D0475	Geary County Schools	Geary	0	3,732,777	3,732,777	0	3,732,777	100.00%	9,148,839

	Disparity Test - FY2018 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/5/2018						(sort)	
			2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0299	Sylvan Grove	Lincoln	563.4	2,256,781	446,143	2,702,924	4,797.52	
D0479	Crest	Anderson	513.6	2,060,068	442,000	2,502,068	4,871.63	
D0285	Cedar Vale	Chautauqua	432.5	1,748,591	405,000	2,153,591	4,979.40	
D0103	Cheylin	Cheyenne	371.2	1,488,017	368,928	1,856,945	5,002.55	
D0314	Brewster	Thomas	347.5	1,392,087	355,767	1,747,854	5,029.80	
D0303	Ness City	Ness	587.4	2,353,128	619,723	2,972,851	5,061.03	
D0502	Lewis	Edwards	315.4	1,341,739	256,091	1,597,830	5,066.04	
D0216	Deerfield	Kearny	497.4	1,992,584	540,466	2,533,050	5,092.58	
D0405	Lyons	Rice	1,619.4	6,563,270	1,684,122	8,247,392	5,092.87	
D0483	Kismet-Plains	Seward	1,614.8	6,468,889	1,850,052	8,318,941	5,151.69	
D0480	Liberal	Seward	9,054.5	36,529,939	10,150,000	46,679,939	5,155.44	
D0397	Centre	Marion	754.5	3,140,756	750,487	3,891,243	5,157.38	
D0400	Smoky Valley	McPherson	1,806.2	7,006,941	2,311,920	9,318,861	5,159.37	
D0482	Dighton	Lane	489.4	1,960,832	569,875	2,530,707	5,171.04	
D0115	Nemaha Central	Nemaha	1,017.7	4,077,585	1,210,000	5,287,585	5,195.62	
D0385	Andover	Butler	8,002.6	31,995,752	9,800,297	41,796,049	5,222.81	27,987.5
D0457	Garden City	Finney	12,612.3	50,650,564	15,758,000	66,408,564	5,265.38	
D0218	Elkhart	Morton	1,672.6	7,551,684	1,265,999	8,817,683	5,271.84	
D0431	Hoisington	Barton	1,451.1	5,873,315	1,794,000	7,667,315	5,283.80	
D0107	Rock Hills	Jewell	669.7	2,747,533	791,171	3,538,704	5,284.01	
D0446	Independence	Montgomery	3,214.6	12,877,687	4,108,647	16,986,334	5,284.12	
D0105	Rawlins County	Rawlins	691.4	2,771,728	883,570	3,655,298	5,286.81	
D0363	Holcomb	Finney	1,672.7	6,700,836	2,150,000	8,850,836	5,291.35	
D0258	Humboldt	Allen	1,305.8	5,223,452	1,695,719	6,919,171	5,298.80	
D0415	Hiawatha	Brown	1,699.3	6,802,334	2,203,153	9,005,487	5,299.53	
D0387	Altoona-Midway	Wilson	472.5	1,906,868	600,001	2,506,869	5,305.54	
D0408	Marion-Florence	Marion	1,070.9	4,286,268	1,397,243	5,683,511	5,307.23	
D0215	Lakin	Kearny	1,185.7	4,749,744	1,543,683	6,293,427	5,307.77	
D0332	Cunningham	Kingman	399.3	1,599,597	523,481	2,123,078	5,317.00	
D0266	Maize	Sedgwick	10,207.8	41,280,910	13,031,374	54,312,284	5,320.66	
D0382	Pratt	Pratt	2,013.7	8,089,492	2,626,192	10,715,684	5,321.39	
D0445	Coffeyville	Montgomery	3,024.5	12,148,863	3,946,454	16,095,317	5,321.65	
D0204	Bonner Springs	Wyandotte	4,327.3	17,371,860	5,657,686	23,029,546	5,321.92	
D0434	Santa Fe Trail	Osage	1,932.5	7,739,817	2,550,182	10,289,999	5,324.71	
D0250	Pittsburg	Crawford	5,027.8	20,184,469	6,587,387	26,771,856	5,324.77	
D0345	Seaman	Shawnee	5,962.9	23,879,748	7,874,602	31,754,350	5,325.32	
D0244	Burlington	Coffey	1,652.7	6,620,716	2,182,154	8,802,870	5,326.36	
D0340	Jefferson West	Jefferson	1,611.7	6,460,141	2,127,176	8,587,317	5,328.11	
D0265	Goddard	Sedgwick	8,162.5	32,698,145	10,792,598	43,490,743	5,328.12	
D0282	West Elk	Elk	809.1	3,241,254	1,069,726	4,310,980	5,328.12	
D0375	Circle	Butler	2,736.2	10,976,206	3,604,286	14,580,492	5,328.74	
D0331	Kingman - Norwich	Kingman	1,781.9	7,155,473	2,340,287	9,495,760	5,329.01	
D0330	Mission Valley	Wabaunsee	1,055.2	4,229,074	1,395,687	5,624,761	5,330.52	
D0449	Easton	Leavenworth	1,197.8	4,802,346	1,582,756	6,385,102	5,330.69	
D0264	Clearwater	Sedgwick	1,848.9	7,406,895	2,450,317	9,857,212	5,331.39	
D0413	Chanute Public Schools	Neosho	3,114.3	12,479,256	4,125,250	16,604,506	5,331.70	
D0261	Haysville	Sedgwick	8,858.2	35,485,949	11,745,006	47,230,955	5,331.89	
D0313	Buhler	Reno	3,480.1	13,941,281	4,615,810	18,557,091	5,332.34	
D0336	Holton	Jackson	1,969.7	7,979,512	2,525,111	10,504,623	5,333.11	
D0298	Lincoln	Lincoln	751.3	3,009,708	997,215	4,006,923	5,333.32	
D0402	Augusta	Butler	3,126.5	12,524,759	4,150,388	16,675,147	5,333.49	
D0252	Southern Lyon County	Lyon	1,016.7	4,072,900	1,349,857	5,422,757	5,333.68	
D0327	Ellsworth	Ellsworth	1,186.9	4,754,721	1,577,858	6,332,579	5,335.39	
D0289	Wellsville	Franklin	1,382.8	5,539,497	1,838,678	7,378,175	5,335.68	
D0214	Ulysses	Grant	2,714.6	10,864,312	3,621,183	14,485,495	5,336.14	
D0369	Burrton	Harvey	537.0	2,151,222	714,667	2,865,889	5,336.85	
D0437	Auburn Washburn	Shawnee	9,231.6	37,044,946	12,224,056	49,269,002	5,336.99	
D0443	Dodge City	Ford	12,593.3	50,453,072	16,758,595	67,211,667	5,337.10	
D0235	Uniontown	Bourbon	919.7	3,684,318	1,224,355	4,908,673	5,337.25	
D0420	Osage City	Osage	1,299.1	5,219,834	1,715,134	6,934,968	5,338.29	
D0462	Central	Cowley	669.6	2,682,418	892,331	3,574,749	5,338.63	
D0297	St Francis Comm Sch	Cheyenne	566.0	2,267,396	754,275	3,021,671	5,338.64	

	Disparity Test - FY2018 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/5/2018						(sort)	
			2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0202	Turner-Kansas City	Wyandotte	6,935.2	27,786,414	9,238,625	37,025,039	5,338.71	
D0366	Woodson	Woodson	996.4	4,005,274	1,314,270	5,319,544	5,338.76	
D0353	Wellington	Sumner	2,666.8	10,668,185	3,569,961	14,238,146	5,339.04	
D0489	Hays	Ellis	4,513.6	18,103,907	5,995,621	24,099,528	5,339.31	
D0389	Eureka	Greenwood	1,321.3	5,297,131	1,758,387	7,055,518	5,339.83	
D0246	Northeast	Crawford	991.7	3,979,415	1,316,202	5,295,617	5,339.94	
D0259	Wichita	Sedgwick	86,717.4	348,269,058	114,796,547	463,065,605	5,339.94	
D0342	McLouth	Jefferson	973.4	3,915,020	1,283,499	5,198,519	5,340.58	
D0421	Lyndon	Osage	856.8	3,440,663	1,135,151	4,575,814	5,340.59	
D0440	Halstead	Harvey	1,383.8	5,543,503	1,851,437	7,394,940	5,343.94	
D0447	Cherryvale	Montgomery	1,522.1	6,097,533	2,036,740	8,134,273	5,344.11	
D0494	Syracuse	Hamilton	1,082.2	4,335,293	1,448,342	5,783,635	5,344.33	
D0409	Atchison Public Schools	Atchison	2,865.8	11,528,506	3,788,186	15,316,692	5,344.65	
D0499	Galena	Cherokee	1,534.9	6,170,800	2,035,174	8,205,974	5,346.26	
D0454	Burlingame Public School	Osage	608.1	2,440,814	811,147	3,251,961	5,347.74	
D0210	Hugoton Public Schools	Stevens	1,909.9	7,654,242	2,559,709	10,213,951	5,347.90	
D0374	Sublette	Haskell	939.9	3,762,902	1,265,488	5,028,390	5,349.92	
D0268	Cheney	Sedgwick	1,420.6	5,749,854	1,850,500	7,600,354	5,350.10	
D0200	Greeley County Schools	Greeley	544.8	2,182,465	732,281	2,914,746	5,350.12	
D0450	Shawnee Heights	Shawnee	5,279.2	21,262,024	6,984,156	28,246,180	5,350.47	
D0361	Anthony-Harper	Harper	1,714.0	6,910,410	2,261,240	9,171,650	5,351.02	
D0254	Barber County North	Barber	941.9	3,783,818	1,256,975	5,040,793	5,351.73	
D0444	Little River	Rice	646.6	2,597,424	863,716	3,461,140	5,352.83	
D0320	Wamego	Pottawatomie	2,304.5	9,268,250	3,068,396	12,336,646	5,353.29	
D0311	Pretty Prairie	Reno	541.4	2,168,848	729,633	2,898,481	5,353.68	
D0208	Wakeeney	Trego	776.4	3,118,968	1,038,275	4,157,243	5,354.51	
D0325	Phillipsburg	Phillips	1,167.9	4,684,046	1,569,705	6,253,751	5,354.70	
D0255	South Barber	Barber	560.7	2,257,971	744,530	3,002,501	5,354.92	
D0379	Clay Center	Clay	2,159.2	8,692,480	2,870,357	11,562,837	5,355.15	
D0262	Valley Center Pub Sch	Sedgwick	4,305.5	17,415,402	5,643,817	23,059,219	5,355.76	
D0381	Spearville	Ford	648.3	2,597,090	875,155	3,472,245	5,355.92	
D0439	Sedgwick Public Schools	Harvey	881.0	3,543,404	1,175,328	4,718,732	5,356.11	
D0341	Oskaloosa Public Schools	Jefferson	1,265.0	5,105,680	1,669,860	6,775,540	5,356.16	
D0503	Parsons	Labette	2,273.4	9,168,849	3,009,558	12,178,407	5,356.91	
D0432	Victoria	Ellis	553.5	2,217,321	748,369	2,965,690	5,358.07	
D0249	Frontenac Public Schools	Crawford	1,587.7	6,403,931	2,104,240	8,508,171	5,358.80	
D0312	Haven Public Schools	Reno	1,695.9	6,852,054	2,237,676	9,089,730	5,359.83	
D0393	Solomon	Dickinson	635.6	2,546,214	860,676	3,406,890	5,360.12	
D0356	Conway Springs	Sumner	903.8	3,630,316	1,215,225	4,845,541	5,361.30	
D0253	Emporia	Lyon	7,396.6	29,833,150	9,825,909	39,659,059	5,361.80	
D0507	Satanta	Haskell	669.6	2,682,408	907,956	3,590,364	5,361.95	
D0459	Bucklin	Ford	501.4	2,008,607	679,941	2,688,548	5,362.08	
D0220	Ashland	Clark	470.1	1,883,221	637,602	2,520,823	5,362.31	
D0346	Jayhawk	Linn	1,198.2	4,858,159	1,568,216	6,426,375	5,363.36	
D0271	Stockton	Rooks	690.6	2,784,152	919,901	3,704,053	5,363.53	
D0286	Chautauqua Co Community	Chautauqua	810.8	3,248,065	1,101,146	4,349,211	5,364.10	
D0211	Norton Community Schools	Norton	1,317.9	5,291,096	1,778,433	7,069,529	5,364.24	
D0412	Hoxie Community Schools	Sheridan	718.6	2,878,712	976,476	3,855,188	5,364.86	
D0290	Ottawa	Franklin	3,892.4	15,733,075	5,155,051	20,888,126	5,366.39	
D0463	Udall	Cowley	670.9	2,687,608	913,078	3,600,686	5,366.95	
D0511	Attica	Harper	387.9	1,566,526	515,397	2,081,923	5,367.16	
D0308	Hutchinson Public Schools	Reno	7,700.8	31,121,928	10,212,125	41,334,053	5,367.50	
D0270	Plainville	Rooks	683.3	2,746,011	921,609	3,667,620	5,367.51	
D0348	Baldwin City	Douglas	2,185.8	8,851,136	2,884,602	11,735,738	5,369.08	
D0490	El Dorado	Butler	3,014.8	12,104,468	4,082,779	16,187,247	5,369.26	
D0323	Rock Creek	Pottawatomie	1,738.7	7,022,546	2,316,594	9,339,140	5,371.33	
D0347	Kinsley-Offerle	Edwards	722.8	2,903,643	978,844	3,882,487	5,371.45	
D0436	Caney Valley	Montgomery	1,379.7	5,550,949	1,861,091	7,412,040	5,372.21	
D0112	Central Plains	Ellsworth	1,022.0	4,103,617	1,387,738	5,491,355	5,373.15	
D0388	Ellis	Ellis	801.3	3,232,480	1,073,139	4,305,619	5,373.29	
D0305	Salina	Saline	11,793.5	47,748,810	15,649,723	63,398,533	5,375.72	
D0102	Cimarron-Ensign	Gray	1,204.7	4,855,535	1,620,941	6,476,476	5,376.01	

	Disparity Test - FY2018 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/5/2018						(sort)	
			2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0257	Iola	Allen	2,296.2	9,297,567	3,054,840	12,352,407	5,379.50	
D0430	South Brown County	Brown	1,234.2	4,944,205	1,695,931	6,640,136	5,380.11	
D0470	Arkansas City	Cowley	4,898.2	19,855,360	6,497,743	26,353,103	5,380.16	
D0287	West Franklin	Franklin	1,267.0	5,093,892	1,724,711	6,818,603	5,381.69	
D0428	Great Bend	Barton	4,828.5	19,560,678	6,427,940	25,988,618	5,382.34	
D0294	Oberlin	Decatur	676.8	2,741,303	901,465	3,642,768	5,382.34	
D0343	Perry Public Schools	Jefferson	1,467.7	5,943,462	1,956,672	7,900,134	5,382.66	
D0395	LaCrosse	Rush	608.7	2,438,452	838,000	3,276,452	5,382.70	
D0234	Fort Scott	Bourbon	2,942.4	11,928,387	3,909,795	15,838,182	5,382.74	
D0417	Morris County	Morris	1,404.4	5,684,948	1,876,938	7,561,886	5,384.42	
D0309	Nickerson	Reno	2,101.3	8,441,344	2,877,347	11,318,691	5,386.52	
D0109	Republic County	Republic	1,016.6	4,073,854	1,402,266	5,476,120	5,386.70	
D0376	Sterling	Rice	977.7	3,941,905	1,324,754	5,266,659	5,386.78	
D0205	Bluestem	Butler	1,011.8	4,067,850	1,382,609	5,450,459	5,386.89	
D0469	Lansing	Leavenworth	3,764.0	15,303,514	4,976,032	20,279,546	5,387.76	
D0487	Herington	Dickinson	943.4	3,796,452	1,287,492	5,083,944	5,388.96	
D0335	North Jackson	Jackson	757.3	3,071,286	1,010,578	4,081,864	5,390.02	
D0274	Oakley	Logan	792.0	3,172,784	1,096,436	4,269,220	5,390.43	
D0484	Fredonia	Wilson	1,231.3	4,934,049	1,703,239	6,637,288	5,390.47	
D0372	Silver Lake	Shawnee	1,191.6	4,826,058	1,598,582	6,424,640	5,391.61	
D0212	Northern Valley	Norton	433.6	1,747,787	590,241	2,338,028	5,392.13	
D0272	Waconda	Mitchell	636.4	2,590,438	841,179	3,431,617	5,392.23	
D0390	Hamilton	Greenwood	214.6	867,439	290,249	1,157,688	5,394.63	
D0357	Belle Plaine	Sumner	1,176.8	4,719,883	1,630,000	6,349,883	5,395.89	
D0404	Riverton	Cherokee	1,420.5	5,783,905	1,881,052	7,664,957	5,395.96	
D0260	Derby	Sedgwick	10,092.2	41,087,137	13,374,198	54,461,335	5,396.38	
D0227	Hodgeman County schools	Hodgeman	592.1	2,371,953	823,306	3,195,259	5,396.49	
D0464	Tonganoxie	Leavenworth	2,834.6	11,542,230	3,754,981	15,297,211	5,396.60	
D0101	Erie-Galesburg	Neosho	1,138.4	4,618,481	1,526,344	6,144,825	5,397.77	
D0495	Ft Larned	Pawnee	1,795.4	7,275,513	2,416,245	9,691,758	5,398.11	
D0475	Geary County Schools	Geary	12,355.3	50,366,224	16,407,625	66,773,849	5,404.47	
D0491	Eudora	Douglas	2,498.6	10,225,197	3,279,095	13,504,292	5,404.74	
D0493	Columbus	Cherokee	1,813.4	7,375,957	2,425,036	9,800,993	5,404.76	
D0453	Leavenworth	Leavenworth	6,064.7	24,845,888	7,936,138	32,782,026	5,405.38	
D0473	Chapman	Dickinson	1,896.2	7,732,079	2,517,674	10,249,753	5,405.42	
D0365	Garnett	Anderson	1,773.5	7,109,521	2,480,000	9,589,521	5,407.12	
D0339	Jefferson County North	Jefferson	932.5	3,795,961	1,247,010	5,042,971	5,408.01	
D0359	Argonia Public Schools	Sumner	446.3	1,813,602	600,854	2,414,456	5,409.94	
D0477	Ingalls	Gray	499.5	2,000,997	701,500	2,702,497	5,410.40	
D0223	Barnes	Washington	756.2	3,081,414	1,010,102	4,091,516	5,410.63	
D0322	Onaga-Havensville-Wheaton	Pottawatomie	617.4	2,512,305	828,320	3,340,625	5,410.80	
D0300	Comanche County	Comanche	717.6	2,933,431	951,310	3,884,741	5,413.52	
D0501	Topeka Public Schools	Shawnee	24,161.6	97,211,358	33,600,000	130,811,358	5,414.02	
D0239	North Ottawa County	Ottawa	1,206.1	4,831,636	1,700,000	6,531,636	5,415.50	
D0465	Winfield	Cowley	3,565.2	14,410,831	4,899,792	19,310,623	5,416.42	
D0380	Vermillion	Marshall	1,005.1	4,063,128	1,383,286	5,446,414	5,418.78	
D0364	Marysville	Marshall	1,317.7	5,331,837	1,811,348	7,143,185	5,420.95	
D0403	Otis-Bison	Rush	558.8	2,294,688	735,374	3,030,062	5,422.44	
D0110	Thunder Ridge Schools	Phillips	543.5	2,188,328	758,923	2,947,251	5,422.72	
D0466	Scott County	Scott	1,670.3	6,832,748	2,225,580	9,058,328	5,423.17	
D0458	Basehor-Linwood	Leavenworth	3,545.6	14,783,530	4,448,570	19,232,100	5,424.22	
D0230	Spring Hill	Johnson	5,550.7	23,488,531	6,628,275	30,116,806	5,425.77	
D0224	Clifton-Clyde	Washington	638.8	2,588,408	877,802	3,466,210	5,426.13	
D0504	Oswego	Labette	908.0	3,719,667	1,207,335	4,927,002	5,426.21	
D0306	Southeast Of Saline	Saline	1,262.2	5,173,096	1,677,806	6,850,902	5,427.75	
D0108	Washington Co. Schools	Washington	721.4	2,892,086	1,025,502	3,917,588	5,430.54	
D0281	Graham County	Graham	726.6	2,915,295	1,031,344	3,946,639	5,431.65	
D0426	Pike Valley	Republic	505.5	2,071,296	675,000	2,746,296	5,432.83	
D0386	Madison-Virgil	Greenwood	533.8	2,147,244	753,361	2,900,605	5,433.88	
D0506	Labette County	Labette	2,658.8	10,931,197	3,525,908	14,457,105	5,437.45	
D0273	Beloit	Mitchell	1,453.1	5,980,353	1,922,664	7,903,017	5,438.73	
D0241	Wallace County Schools	Wallace	448.7	1,848,750	592,433	2,441,183	5,440.57	

	Disparity Test - FY2018 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/5/2018						(sort)	
			2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0316	Golden Plains	Thomas	476.6	1,932,227	660,924	2,593,151	5,440.94	
D0492	Flinthills	Butler	592.5	2,395,520	831,348	3,226,868	5,446.19	
D0438	Skyline Schools	Pratt	823.5	3,358,551	1,128,959	4,487,510	5,449.31	
D0338	Valley Falls	Jefferson	790.5	3,258,433	1,051,558	4,309,991	5,452.23	
D0315	Colby Public Schools	Thomas	1,502.5	6,059,047	2,135,292	8,194,339	5,453.80	
D0219	Minneola	Clark	504.4	2,057,906	693,159	2,751,065	5,454.13	
D0410	Durham-Hillsboro-Lehigh	Marion	1,148.7	4,605,878	1,660,950	6,266,828	5,455.58	
D0418	McPherson	McPherson	3,599.3	14,419,323	5,220,000	19,639,323	5,456.43	
D0471	Dexter	Cowley	360.3	1,486,731	479,314	1,966,045	5,456.69	
D0401	Chase-Raymond	Rice	417.7	1,689,285	590,112	2,279,397	5,457.02	
D0358	Oxford	Sumner	720.8	3,046,574	887,274	3,933,848	5,457.61	
D0293	Quinter Public Schools	Gove	589.9	2,403,242	817,607	3,220,849	5,459.99	
D0411	Goessel	Marion	604.5	2,421,627	880,058	3,301,685	5,461.84	
D0368	Paola	Miami	3,056.0	12,242,788	4,449,315	16,692,103	5,462.08	
D0263	Mulvane	Sedgwick	2,566.7	10,284,685	3,736,589	14,021,274	5,462.76	
D0288	Central Heights	Franklin	1,171.4	4,788,047	1,612,398	6,400,445	5,463.93	
D0207	Ft Leavenworth	Leavenworth	2,366.0	9,478,196	3,450,744	12,928,940	5,464.47	
D0114	Riverside	Doniphan	1,205.7	4,972,462	1,616,208	6,588,670	5,464.60	
D0229	Blue Valley	Johnson	35,092.5	140,702,727	51,095,241	191,797,968	5,465.50	
D0232	De Soto	Johnson	9,999.3	40,049,586	14,617,337	54,666,923	5,467.07	
D0226	Meade	Meade	762.3	3,053,774	1,113,882	4,167,656	5,467.21	
D0240	Twin Valley	Ottawa	1,141.7	4,576,620	1,665,689	6,242,309	5,467.56	
D0245	LeRoy-Gridley	Coffey	488.9	1,998,766	675,572	2,674,338	5,470.11	
D0113	Prairie Hills	Nemaha	1,855.9	7,574,600	2,577,438	10,152,038	5,470.14	
D0284	Chase County	Chase	696.9	2,840,414	973,580	3,813,994	5,472.80	
D0508	Baxter Springs	Cherokee	1,865.1	7,769,605	2,440,493	10,210,098	5,474.29	
D0337	Royal Valley	Jackson	1,599.3	6,587,134	2,175,836	8,762,970	5,479.25	
D0360	Caldwell	Sumner	545.9	2,188,863	802,664	2,991,527	5,479.99	
D0243	Lebo-Waverly	Coffey	859.6	3,569,868	1,141,716	4,711,584	5,481.14	
D0392	Osborne County	Osborne	616.0	2,553,215	824,056	3,377,271	5,482.58	
D0500	Kansas City	Wyandotte	38,122.1	158,462,405	50,627,000	209,089,405	5,484.73	
D0407	Russell County	Russell	1,522.3	6,099,334	2,250,336	8,349,670	5,484.90	
D0461	Neodesha	Wilson	1,323.1	5,300,339	1,958,053	7,258,392	5,485.90	
D0396	Douglass Public Schools	Butler	1,259.8	5,057,692	1,856,952	6,914,644	5,488.68	
D0333	Concordia	Cloud	1,836.2	7,573,479	2,505,212	10,078,691	5,488.89	
D0467	Leoti	Wichita	797.2	3,201,393	1,175,000	4,376,393	5,489.71	
D0307	Ell-Saline	Saline	885.2	3,566,508	1,295,819	4,862,327	5,492.91	
D0367	Osawatomie	Miami	2,323.1	9,406,031	3,357,600	12,763,631	5,494.22	
D0452	Stanton County	Stanton	879.8	3,657,361	1,182,555	4,839,916	5,501.15	
D0206	Remington-Whitewater	Butler	1,026.3	4,212,225	1,440,587	5,652,812	5,507.95	
D0419	Canton-Galva	McPherson	753.4	3,052,369	1,099,167	4,151,536	5,510.40	
D0362	Prairie View	Linn	1,789.4	7,277,053	2,591,360	9,868,413	5,514.93	
D0423	Moundridge	McPherson	756.6	3,070,376	1,103,366	4,173,742	5,516.44	
D0242	Weskan	Wallace	263.3	1,062,046	390,640	1,452,686	5,517.23	
D0351	Macksville	Stafford	570.5	2,528,953	619,125	3,148,078	5,518.10	
D0456	Marais Des Cygnes Valley	Osage	565.0	2,447,999	669,999	3,117,998	5,518.58	
D0448	Inman	McPherson	828.1	3,359,295	1,211,139	4,570,434	5,519.18	
D0231	Gardner Edgerton	Johnson	8,864.6	36,079,854	12,889,432	48,969,286	5,524.14	
D0468	Healy Public Schools	Lane	192.0	772,956	288,332	1,061,288	5,527.54	
D0497	Lawrence	Douglas	18,163.3	75,429,214	24,984,670	100,413,884	5,528.39	
D0269	Palco	Rooks	276.5	1,128,102	400,986	1,529,088	5,530.16	
D0373	Newton	Harvey	5,210.7	21,869,367	6,960,629	28,829,996	5,532.85	
D0111	Doniphan West Schools	Doniphan	682.7	2,794,163	984,599	3,778,762	5,535.03	
D0460	Hesston	Harvey	1,307.2	5,307,471	1,935,508	7,242,979	5,540.83	
D0233	Olathe	Johnson	47,311.5	193,276,665	68,993,038	262,269,703	5,543.47	
D0256	Marmaton Valley	Allen	630.5	2,637,928	857,359	3,495,287	5,543.67	
D0248	Girard	Crawford	1,834.0	7,737,003	2,434,703	10,171,706	5,546.19	
D0355	Ellinwood Public Schools	Barton	866.0	3,479,781	1,330,606	4,810,387	5,554.72	
D0496	Pawnee Heights	Pawnee	354.9	1,447,751	523,899	1,971,650	5,555.51	
D0237	Smith Center	Smith	824.9	3,346,476	1,236,378	4,582,854	5,555.65	
D0352	Goodland	Sherman	1,675.0	7,083,014	2,225,495	9,308,509	5,557.32	
D0383	Manhattan-Ogden	Riley	9,870.3	40,810,690	14,055,405	54,866,095	5,558.71	

	Disparity Test - FY2018 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/5/2018						(sort)	
			2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	2017-18 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0267	Renwick	Sedgwick	2,648.0	10,860,785	3,870,363	14,731,148	5,563.12	
D0310	Fairfield	Reno	707.3	2,969,687	968,020	3,937,707	5,567.24	
D0481	Rural Vista	Dickinson	613.0	2,465,266	950,977	3,416,243	5,572.99	
D0512	Shawnee Mission Pub Sch	Johnson	41,166.3	167,047,838	62,396,393	229,444,231	5,573.59	
D0251	North Lyon County	Lyon	870.8	3,577,128	1,283,675	4,860,803	5,582.00	28,884.0
D0377	Atchison Co Comm Schools	Atchison	1,164.7	4,861,493	1,646,046	6,507,539	5,587.31	
D0378	Riley County	Riley	1,258.5	5,359,659	1,677,094	7,036,753	5,591.38	
D0422	Kiowa County	Kiowa	674.7	3,048,963	731,157	3,780,120	5,602.67	
D0326	Logan	Phillips	386.0	1,640,128	523,611	2,163,739	5,605.54	
D0394	Rose Hill Public Schools	Butler	2,288.2	9,525,417	3,302,634	12,828,051	5,606.18	
D0209	Moscow Public Schools	Stevens	429.6	1,720,978	687,446	2,408,424	5,606.20	
D0384	Blue Valley	Riley	507.3	2,105,682	740,150	2,845,832	5,609.76	
D0329	Mill Creek Valley	Wabaunsee	889.2	3,671,362	1,317,070	4,988,432	5,610.02	
D0203	Piper-Kansas City	Wyandotte	3,261.0	13,846,368	4,468,812	18,315,180	5,616.43	
D0398	Peabody-Burns	Marion	594.8	2,429,009	918,862	3,347,871	5,628.57	
D0275	Triplains	Logan	190.9	795,331	284,574	1,079,905	5,656.91	
D0416	Louisburg	Miami	2,374.2	9,941,407	3,500,781	13,442,188	5,661.78	
D0505	Chetopa-St. Paul	Labette	876.4	3,525,759	1,439,094	4,964,853	5,665.05	
D0106	Western Plains	Ness	313.0	1,289,855	484,525	1,774,380	5,668.95	
D0498	Valley Heights	Marshall	802.5	3,327,995	1,231,978	4,559,973	5,682.21	
D0509	South Haven	Sumner	477.2	2,001,225	711,409	2,712,634	5,684.48	
D0321	Kaw Valley	Pottawatomie	2,049.0	8,714,922	2,973,440	11,688,362	5,704.42	
D0291	Grinnell Public Schools	Gove	229.2	1,083,677	225,000	1,308,677	5,709.76	
D0217	Rolla	Morton	373.7	1,579,647	560,960	2,140,607	5,728.14	
D0350	St John-Hudson	Stafford	700.3	2,995,636	1,026,017	4,021,653	5,742.76	
D0334	Southern Cloud	Cloud	466.2	1,990,793	691,265	2,682,058	5,753.02	
D0399	Paradise	Russell	291.4	1,249,239	441,927	1,691,166	5,803.59	
D0247	Cherokee	Crawford	1,125.9	5,043,136	1,492,402	6,535,538	5,804.72	
D0474	Haviland	Kiowa	274.4	1,218,514	377,657	1,596,171	5,816.95	
D0429	Troy Public Schools	Doniphan	631.7	2,840,671	865,439	3,706,110	5,866.88	
D0344	Pleasanton	Linn	651.5	2,912,781	955,754	3,868,535	5,937.89	
D0283	Elk Valley	Elk	346.1	1,595,361	460,000	2,055,361	5,938.63	
D0225	Fowler	Meade	348.6	1,498,438	598,358	2,096,796	6,014.91	
D0349	Stafford	Stafford	551.4	2,612,164	732,064	3,344,228	6,064.98	
D0292	Wheatland	Gove	300.6	1,317,718	521,774	1,839,492	6,119.40	
D0435	Abilene	Dickinson	2,433.2	11,973,804	3,214,027	15,187,831	6,241.92	
D0371	Montezuma	Gray	481.4	2,377,278	634,577	3,011,855	6,256.45	
D0476	Copeland	Gray	270.4	1,388,415	348,588	1,737,003	6,423.83	
	Grand Total		809,176.8	3,285,933,675	1,098,036,930	4,383,970,605	5,417.82	
		5% =	40,458.8				5,573.59	
							5,265.38	
							308.21	
						FY18 Actual	5.85%	