



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: February 19, 2014

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 - 2012-13 General Fund local tax revenues
(USD Budget Code 06 – Budget Lines 10, 15, 25)
- Column 2 - 2012-13 Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20, and 25)
- Column 3 - 2012-13 Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2012-13 Local Tax Revenues Not Covered Under the State Equalization Program
(USD Budget Code 10 - Adult Education, Budget Lines 10, 15, and 25)
- Column 5 - 2012-13 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 – Amounts of Impact Aid funds deducted by the Kansas Department of Education during the 2012-13 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, 2012 (2012-13 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 9/20/12 or 9/20/11 or a three year average for 9/20/10, 9/20/11, and 9/20/12 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 \$3,838). • declining enrollment weighting (USD 468, USD 489, and USD 512 Board of Tax Appeals amount divided by \$3,838) • cost of living weighted FTE (USD 229, USD 233, USD 497 and USD 512 Board of Tax Appeals amount divided by \$3,838) • virtual education weighting • Ft. Hays State University – Math & Science Academy weighted FTE • special education weighting
Column 2	2012-13 Actual General Fund Expenditures (USD Budget Code 06 Line 175)
Column 3	2012-13 Actual Supp. General Fund Expenditures (USD Budget Code 08 Line 175)

Column 4 2012-13 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.

$$\begin{array}{r} \$ 5,335.30 \\ - \underline{4,831.57} \\ 503.73 \\ \div \underline{4,831.57} \\ 10.43 \% \end{array}$$

	2/19/2014		Local Tax Proportion - 2012-13 Final						
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2012-13	2012-13	2012-13	2012-13	2012-13	2012-13	2012-13
			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
D0110	Thunder Ridge Schools	Phillips	258,460	405,245	663,705	0	663,705	100.00%	219
D0207	Ft Leavenworth	Leavenworth	53,070	55,812	108,882	0	108,882	100.00%	4,094,279
D0211	Norton Community Schools	Norton	725,846	662,607	1,388,453	0	1,388,453	100.00%	12,585
D0244	Burlington	Coffey	7,152,548	2,061,795	9,214,343	0	9,214,343	100.00%	46,661
D0260	Derby	Sedgwick	7,327,114	7,182,649	14,509,763	0	14,509,763	100.00%	198,668
D0272	Waconda	Mitchell	416,622	531,547	948,169	0	948,169	100.00%	126,720
D0287	West Franklin	Franklin	674,589	960,198	1,634,787	0	1,634,787	100.00%	26,367
D0307	Ell-Saline	Saline	383,084	547,913	930,997	0	930,997	100.00%	48,666
D0337	Royal Valley	Jackson	476,899	739,331	1,216,230	0	1,216,230	100.00%	297,373
D0340	Jefferson West	Jefferson	663,845	880,527	1,544,372	0	1,544,372	100.00%	85,140
D0341	Oskaloosa Public Schools	Jefferson	437,094	683,648	1,120,742	0	1,120,742	100.00%	133,470
D0378	Riley County	Riley	681,605	837,159	1,518,764	0	1,518,764	100.00%	85,998
D0379	Clay Center	Clay	1,243,171	1,419,933	2,663,104	0	2,663,104	100.00%	31,929
D0383	Manhattan-Ogden	Riley	10,452,527	7,930,793	18,383,320	230,994	18,614,314	98.76%	131,840
D0384	Blue Valley	Riley	305,269	465,301	770,570	0	770,570	100.00%	151,057
D0389	Eureka	Greenwood	470,514	685,347	1,155,861	0	1,155,861	100.00%	26,499
D0430	South Brown County	Brown	403,944	706,813	1,110,757	0	1,110,757	100.00%	42,164
D0435	Abilene	Dickinson	1,399,787	1,541,843	2,941,630	0	2,941,630	100.00%	589
D0446	Independence	Montgomery	1,781,943	1,919,326	3,701,269	0	3,701,269	100.00%	51,101
D0449	Easton	Leavenworth	582,833	786,245	1,369,078	0	1,369,078	100.00%	160
D0453	Leavenworth	Leavenworth	3,259,317	4,125,080	7,384,397	0	7,384,397	100.00%	67,976
D0469	Lansing	Leavenworth	2,117,147	2,117,588	4,234,735	0	4,234,735	100.00%	28,538
D0473	Chapman	Dickinson	1,282,308	1,645,862	2,928,170	0	2,928,170	100.00%	110,966
D0475	Geary County Schools	Geary	3,825,160	4,427,721	8,252,881	0	8,252,881	100.00%	8,559,451
D0481	Rural Vista	Dickinson	535,381	691,283	1,226,664	0	1,226,664	100.00%	610

2012-13 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2013 Actual 2/18/2014		Col 1	Col 2	Col 3	Col 4	Col 5	
			2012-13	2012-13	2012-13	2012-13	2012-13	
			Total WTD	Actual Expend.	Actual Expend.	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
479	Crest	Anderson	501.7	1,925,525	320,000	2,245,525	4,475.83	
456	Marais Des Cygnes Valley	Osage	671.9	2,578,752	486,000	3,064,752	4,561.32	
283	Elk Valley	Elk	452.0	1,766,904	305,000	2,071,904	4,583.86	
483	Kismet-Plains	Seward	1,634.1	6,271,680	1,278,109	7,549,789	4,620.15	
471	Dexter	Cowley	391.8	1,524,603	290,000	1,814,603	4,631.45	
454	Burlingame Public School	Osage	665.1	2,552,654	529,000	3,081,654	4,633.37	
480	Liberal	Seward	7,970.7	30,942,661	6,092,500	37,035,161	4,646.41	
299	Sylvan Grove	Lincoln	549.3	2,104,177	458,030	2,562,207	4,664.49	
436	Caney Valley	Montgomery	1,435.1	5,631,739	1,065,000	6,696,739	4,666.39	
439	Sedgwick Public Schools	Harvey	956.7	3,689,805	776,399	4,466,204	4,668.34	
408	Marion-Florence	Marion	1,098.5	4,216,043	940,000	5,156,043	4,693.71	
285	Cedar Vale	Chautauqua	416.6	1,609,427	350,000	1,959,427	4,703.38	
397	Centre	Marion	683.6	2,624,308	600,000	3,224,308	4,716.66	
387	Altoona-Midway	Wilson	504.8	1,937,422	451,202	2,388,624	4,731.82	
502	Lewis	Edwards	277.1	1,080,284	236,744	1,317,028	4,752.90	
256	Marmaton Valley	Allen	718.6	2,786,280	640,100	3,426,380	4,768.13	
508	Baxter Springs	Cherokee	1,831.1	7,254,043	1,500,000	8,754,043	4,780.76	
235	Uniontown	Bourbon	962.9	3,695,610	909,000	4,604,610	4,782.02	
444	Little River	Rice	752.1	2,888,155	710,000	3,598,155	4,784.14	
447	Cherryvale	Montgomery	1,669.3	6,464,076	1,560,000	8,024,076	4,806.85	
457	Garden City	Finney	12,945.1	49,806,110	12,500,000	62,306,110	4,813.10	
323	Rock Creek	Pottawatomie	1,575.9	6,048,299	1,539,748	7,588,047	4,815.06	38,664.0
475	Geary County Schools	Geary	13,427.0	52,066,872	12,806,640	64,873,512	4,831.57	
487	Herington	Dickinson	993.7	3,815,645	1,000,000	4,815,645	4,846.18	
286	Chautauqua Co Community	Chautauqua	758.3	2,910,355	791,849	3,702,204	4,882.24	
459	Bucklin	Ford	540.0	2,072,520	565,655	2,638,175	4,885.51	
511	Attica	Harper	370.8	1,423,130	390,000	1,813,130	4,889.78	
243	Lebo-Waverly	Coffey	1,000.8	3,903,803	990,000	4,893,803	4,889.89	
102	Cimarron-Ensign	Gray	1,254.6	4,826,787	1,310,000	6,136,787	4,891.43	
351	Macksville	Stafford	642.0	2,665,169	475,192	3,140,361	4,891.53	
234	Fort Scott	Bourbon	2,916.2	11,338,648	2,946,000	14,284,648	4,898.38	
421	Lyndon	Osage	846.4	3,256,981	892,473	4,149,454	4,902.47	
359	Argonia Public Schools	Sumner	420.2	1,663,706	400,032	2,063,738	4,911.32	
249	Frontenac Public Schools	Crawford	1,496.0	5,783,947	1,572,000	7,355,947	4,917.08	
101	Erie-Galesburg	Neosho	1,194.6	4,587,354	1,291,120	5,878,474	4,920.87	
330	Mission Valley	Wabaunsee	1,048.0	4,022,224	1,138,000	5,160,224	4,923.88	
446	Independence	Montgomery	3,256.0	12,514,096	3,550,400	16,064,496	4,933.81	
316	Golden Plains	Thomas	502.3	1,927,827	550,632	2,478,459	4,934.22	
297	St Francis Comm Sch	Cheyenne	559.6	2,147,745	616,900	2,764,645	4,940.39	
303	Ness City	Ness	593.0	2,275,931	656,115	2,932,046	4,944.43	
367	Osawatomie	Miami	2,219.2	8,593,605	2,400,000	10,993,605	4,953.86	
499	Galena	Cherokee	1,521.5	5,871,685	1,668,300	7,539,985	4,955.63	
405	Lyons	Rice	1,585.5	6,153,787	1,703,841	7,857,628	4,955.93	
288	Central Heights	Franklin	1,186.5	4,593,450	1,300,000	5,893,450	4,967.09	
403	Otis-Bison	Rush	475.3	1,869,995	501,366	2,371,361	4,989.19	
365	Garnett	Anderson	2,043.3	7,842,185	2,360,000	10,202,185	4,992.99	
254	Barber County North	Barber	906.4	3,485,392	1,048,916	4,534,308	5,002.55	
356	Conway Springs	Sumner	983.9	3,782,348	1,140,000	4,922,348	5,002.89	
262	Valley Center Pub Sch	Sedgwick	4,104.7	15,811,337	4,730,120	20,541,457	5,004.37	
224	Clifton-Clyde	Washington	629.0	2,452,596	707,000	3,159,596	5,023.21	
308	Hutchinson Public Schools	Reno	7,847.1	30,704,803	8,773,920	39,478,723	5,031.00	
335	North Jackson	Jackson	755.3	2,937,205	865,000	3,802,205	5,034.03	
107	Rock Hills	Jewell	669.0	2,625,323	744,750	3,370,073	5,037.48	
476	Copeland	Gray	358.1	1,462,950	341,984	1,804,934	5,040.31	
393	Solomon	Dickinson	711.9	2,880,522	710,000	3,590,522	5,043.58	
470	Arkansas City	Cowley	4,552.4	18,264,472	4,699,999	22,964,471	5,044.48	
428	Great Bend	Barton	5,008.8	19,322,129	5,958,000	25,280,129	5,047.14	
258	Humboldt	Allen	1,260.4	4,835,561	1,527,106	6,362,667	5,048.13	
334	Southern Cloud	Cloud	563.9	2,164,248	683,191	2,847,439	5,049.55	
411	Goessel	Marion	563.2	2,171,288	677,000	2,848,288	5,057.33	

2012-13 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2013 Actual 2/18/2014		Col 1	Col 2	Col 3	Col 4	Col 5	
			2012-13	2012-13	2012-13	2012-13	2012-13	
			Total WTD	Actual Expend.	Actual Expend.	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
253	Emporia	Lyon	7,443.0	28,872,696	8,769,541	37,642,237	5,057.40	
314	Brewster	Thomas	229.2	884,963	274,699	1,159,662	5,059.61	
282	West Elk	Elk	758.9	2,912,658	932,506	3,845,164	5,066.76	
300	Comanche County	Comanche	715.2	2,805,379	818,834	3,624,213	5,067.41	
272	Waconda	Mitchell	727.0	2,824,609	862,519	3,687,128	5,071.70	
440	Halstead	Harvey	1,437.9	5,648,631	1,650,000	7,298,631	5,075.90	
219	Minneola	Clark	528.0	2,046,004	635,050	2,681,054	5,077.75	
366	Woodson	Woodson	983.7	3,781,758	1,214,016	4,995,774	5,078.55	
114	Riverside	Doniphan	1,356.7	5,661,909	1,232,750	6,894,659	5,081.93	
216	Deerfield	Kearny	576.1	2,211,072	717,451	2,928,523	5,083.36	
420	Osage City	Osage	1,240.2	4,954,074	1,353,531	6,307,605	5,085.96	
494	Syracuse	Hamilton	966.6	3,709,812	1,206,406	4,916,218	5,086.09	
390	Hamilton	Greenwood	245.3	948,631	300,000	1,248,631	5,090.22	
386	Madison-Virgil	Greenwood	537.4	2,069,628	670,863	2,740,491	5,099.54	
341	Oskaloosa Public Schools	Jefferson	1,150.4	4,449,177	1,420,000	5,869,177	5,101.86	
293	Quinter Public Schools	Gove	636.2	2,481,245	765,347	3,246,592	5,103.10	
382	Pratt	Pratt	1,968.1	7,553,568	2,491,754	10,045,322	5,104.07	
344	Pleasanton	Linn	676.8	2,721,116	734,218	3,455,334	5,105.40	
380	Vermillion	Marshall	974.8	3,855,008	1,125,027	4,980,035	5,108.78	
477	Ingalls	Gray	525.0	2,014,950	668,000	2,682,950	5,110.38	
307	Ell-Saline	Saline	965.1	3,711,667	1,221,675	4,933,342	5,111.74	
389	Eureka	Greenwood	1,292.0	4,958,744	1,652,886	6,611,630	5,117.36	
383	Manhattan-Ogden	Riley	9,610.4	38,615,085	10,575,763	49,190,848	5,118.50	
462	Central	Cowley	723.3	2,776,024	927,741	3,703,765	5,120.65	
443	Dodge City	Ford	11,615.5	44,567,098	14,936,166	59,503,264	5,122.75	
388	Ellis	Ellis	765.3	2,956,758	963,951	3,920,709	5,123.10	
503	Parsons	Labette	2,158.9	8,391,765	2,669,825	11,061,590	5,123.72	
461	Neodesha	Wilson	1,361.9	5,226,974	1,752,400	6,979,374	5,124.73	
261	Haysville	Sedgwick	8,070.4	30,974,195	10,392,970	41,367,165	5,125.79	
360	Caldwell	Sumner	569.3	2,184,971	733,740	2,918,711	5,126.84	
246	Northeast	Crawford	1,058.7	4,090,564	1,340,000	5,430,564	5,129.46	
413	Chanute Public Schools	Neosho	3,186.6	12,230,171	4,118,004	16,348,175	5,130.29	
331	Kingman - Norwich	Kingman	1,835.9	7,046,184	2,373,899	9,420,083	5,131.04	
345	Seaman	Shawnee	5,587.6	21,450,209	7,221,030	28,671,239	5,131.23	
337	Royal Valley	Jackson	1,716.5	6,591,172	2,220,000	8,811,172	5,133.22	
353	Wellington	Sumner	2,697.6	10,353,389	3,497,296	13,850,685	5,134.45	
426	Pike Valley	Republic	520.2	2,026,742	645,000	2,671,742	5,135.99	
315	Colby Public Schools	Thomas	1,646.5	6,334,212	2,124,272	8,458,484	5,137.25	
410	Durham-Hillsboro-Lehigh	Marion	1,187.5	4,558,625	1,542,949	6,101,574	5,138.17	
263	Mulvane	Sedgwick	2,570.3	9,864,811	3,343,047	13,207,858	5,138.64	
396	Douglass Public Schools	Butler	1,340.5	5,144,839	1,745,048	6,889,887	5,139.79	
434	Santa Fe Trail	Osage	2,009.1	7,710,926	2,615,480	10,326,406	5,139.82	
264	Clearwater	Sedgwick	1,929.3	7,404,653	2,512,203	9,916,856	5,140.13	
239	North Ottawa County	Ottawa	1,145.6	4,396,813	1,492,114	5,888,927	5,140.47	
109	Republic County	Republic	967.3	3,712,497	1,260,000	4,972,497	5,140.59	
244	Burlington	Coffey	1,583.3	6,076,705	2,062,587	8,139,292	5,140.71	
207	Ft Leavenworth	Leavenworth	2,753.1	10,566,397	3,586,683	14,153,080	5,140.78	
357	Belle Plaine	Sumner	1,251.3	4,802,489	1,630,220	6,432,709	5,140.82	
298	Lincoln	Lincoln	742.4	2,849,331	967,784	3,817,115	5,141.59	
415	Hiawatha	Brown	1,632.6	6,268,919	2,125,634	8,394,553	5,141.83	
320	Wamego	Pottawatomie	2,356.8	9,055,216	3,063,256	12,118,472	5,141.92	
252	Southern Lyon County	Lyon	1,037.5	3,980,896	1,353,907	5,334,803	5,141.98	
469	Lansing	Leavenworth	3,601.4	13,869,172	4,652,825	18,521,997	5,143.00	
204	Bonner Springs	Wyandotte	3,871.3	14,858,049	5,053,063	19,911,112	5,143.26	
363	Holcomb	Finney	1,647.4	6,324,721	2,150,000	8,474,721	5,144.30	
266	Maize	Sedgwick	9,752.3	37,472,621	12,700,360	50,172,981	5,144.73	
402	Augusta	Butler	3,238.6	12,437,747	4,225,539	16,663,286	5,145.21	
327	Ellsworth	Ellsworth	1,110.1	4,260,564	1,451,274	5,711,838	5,145.34	
250	Pittsburg	Crawford	4,577.3	17,586,677	5,966,952	23,553,629	5,145.75	
289	Wellsville	Franklin	1,422.3	5,465,412	1,853,408	7,318,820	5,145.76	

2012-13 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2013 Actual 2/18/2014		Col 1	Col 2	Col 3	Col 4	Col 5	
			2012-13	2012-13	2012-13	2012-13	2012-13	
			Total WTD	Actual Expend.	Actual Expend.	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
259	Wichita	Sedgwick	84,686.1	327,964,170	107,856,793	435,820,963	5,146.31	
484	Fredonia	Wilson	1,316.6	5,053,111	1,723,411	6,776,522	5,146.99	
306	Southeast Of Saline	Saline	1,295.8	5,127,001	1,542,850	6,669,851	5,147.28	
232	De Soto	Johnson	9,456.1	36,292,512	12,383,962	48,676,474	5,147.63	
369	Burrton	Harvey	553.5	2,125,083	724,309	2,849,392	5,147.95	
437	Auburn Washburn	Shawnee	8,747.0	33,892,295	11,146,695	45,038,990	5,149.08	
340	Jefferson West	Jefferson	1,573.9	6,059,642	2,045,887	8,105,529	5,149.96	
342	McLouth	Jefferson	1,002.6	3,876,642	1,286,859	5,163,501	5,150.11	
270	Plainville	Rooks	750.2	2,887,337	976,746	3,864,083	5,150.74	
214	Ulysses	Grant	2,609.4	10,014,877	3,426,992	13,441,869	5,151.33	
325	Phillipsburg	Phillips	1,152.8	4,433,976	1,505,944	5,939,920	5,152.60	
368	Paola	Miami	2,949.5	11,337,637	3,861,034	15,198,671	5,152.97	
332	Cunningham	Kingman	434.6	1,674,216	565,442	2,239,658	5,153.38	
338	Valley Falls	Jefferson	800.0	3,106,749	1,016,801	4,123,550	5,154.44	
210	Hugoton Public Schools	Stevens	1,925.2	7,388,919	2,535,198	9,924,117	5,154.85	
215	Lakin	Kearny	1,162.9	4,463,212	1,534,227	5,997,439	5,157.31	
322	Onaga-Havensville-Wheaton	Pottawatomie	647.6	2,493,649	846,810	3,340,459	5,158.21	
430	South Brown County	Brown	1,253.9	4,813,468	1,654,423	6,467,891	5,158.22	
500	Kansas City	Wyandotte	35,700.3	137,853,227	46,341,091	184,194,318	5,159.46	
463	Udall	Cowley	693.9	2,670,798	911,679	3,582,477	5,162.81	
361	Anthony-Harper	Harper	1,761.8	6,861,931	2,235,444	9,097,375	5,163.68	
202	Turner-Kansas City	Wyandotte	6,617.0	25,464,355	8,707,692	34,172,047	5,164.28	
347	Kinsley-Offerle	Edwards	771.9	2,979,108	1,008,013	3,987,121	5,165.33	
381	Spearville	Ford	642.1	2,464,369	852,398	3,316,767	5,165.50	
392	Osborne County	Osborne	671.3	2,592,471	875,347	3,467,818	5,165.82	
450	Shawnee Heights	Shawnee	5,206.8	20,103,753	6,794,362	26,898,115	5,165.96	
212	Northern Valley	Norton	460.0	1,773,699	603,297	2,376,996	5,167.38	
226	Meade	Meade	822.8	3,157,906	1,094,491	4,252,397	5,168.20	
374	Sublette	Haskell	997.9	3,827,088	1,330,513	5,157,601	5,168.45	
220	Ashland	Clark	461.4	1,770,853	613,907	2,384,760	5,168.53	
336	Holton	Jackson	1,892.4	7,295,567	2,485,976	9,781,543	5,168.86	
417	Morris County	Morris	1,401.2	5,389,127	1,854,173	7,243,300	5,169.35	
467	Leoti	Wichita	848.3	3,257,651	1,128,042	4,385,693	5,169.98	
464	Tonganoxie	Leavenworth	2,761.2	10,680,713	3,595,199	14,275,912	5,170.18	
465	Winfield	Cowley	3,825.4	14,851,784	4,926,481	19,778,265	5,170.25	
407	Russell County	Russell	1,441.2	5,537,419	1,913,943	7,451,362	5,170.25	
309	Nickerson	Reno	2,099.8	8,123,953	2,732,694	10,856,647	5,170.32	
432	Victoria	Ellis	510.1	1,957,764	679,655	2,637,419	5,170.40	
379	Clay Center	Clay	2,217.6	8,588,467	2,878,000	11,466,467	5,170.67	
490	El Dorado	Butler	3,036.2	11,652,197	4,048,561	15,700,758	5,171.19	
473	Chapman	Dickinson	2,086.9	8,065,929	2,726,520	10,792,449	5,171.52	
206	Remington-Whitewater	Butler	1,070.7	4,187,525	1,350,066	5,537,591	5,171.94	
274	Oakley	Logan	798.7	3,065,412	1,065,694	4,131,106	5,172.29	
268	Cheney	Sedgwick	1,338.7	5,202,969	1,722,010	6,924,979	5,172.91	
311	Pretty Prairie	Reno	577.0	2,234,965	749,870	2,984,835	5,173.02	
103	Cheylin	Cheyenne	366.5	1,406,627	489,826	1,896,453	5,174.50	
481	Rural Vista	Dickinson	734.4	2,816,396	984,077	3,800,473	5,174.94	
507	Satanta	Haskell	669.0	2,567,622	894,897	3,462,519	5,175.66	
313	Buhler	Reno	3,454.1	13,398,976	4,480,360	17,879,336	5,176.26	
217	Rolla	Morton	420.2	1,618,083	557,510	2,175,593	5,177.52	
418	McPherson	McPherson	3,520.0	13,669,560	4,556,003	18,225,563	5,177.72	
200	Greeley County Schools	Greeley	464.1	1,781,217	622,276	2,403,493	5,178.83	
287	West Franklin	Franklin	1,331.7	5,125,935	1,771,117	6,897,052	5,179.13	
208	Wakeeney	Trego	719.0	2,773,805	950,000	3,723,805	5,179.14	
489	Hays	Ellis	4,520.4	17,348,410	6,069,219	23,417,629	5,180.43	
409	Atchison Public Schools	Atchison	2,741.1	10,638,252	3,563,113	14,201,365	5,180.90	
255	South Barber	Barber	507.1	1,966,240	661,277	2,627,517	5,181.46	
223	Barnes	Washington	791.3	3,066,307	1,034,216	4,100,523	5,182.01	
492	Flinthills	Butler	613.9	2,379,626	801,725	3,181,351	5,182.20	
352	Goodland	Sherman	1,796.4	7,007,715	2,303,858	9,311,573	5,183.46	

2012-13 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2013 Actual 2/18/2014		Col 1	Col 2	Col 3	Col 4	Col 5	
			2012-13	2012-13	2012-13	2012-13	2012-13	
			Total WTD	Actual Expend.	Actual Expend.	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
312	Haven Public Schools	Reno	1,764.6	6,805,938	2,341,731	9,147,669	5,183.99	
205	Bluestem	Butler	1,098.0	4,263,969	1,428,155	5,692,124	5,184.08	
419	Canton-Galva	McPherson	776.2	3,013,244	1,010,932	4,024,176	5,184.46	
231	Gardner Edgerton	Johnson	7,356.1	28,576,945	9,564,499	38,141,444	5,185.01	
257	Iola	Allen	2,429.9	9,444,805	3,154,643	12,599,448	5,185.17	
395	LaCrosse	Rush	587.9	2,256,360	792,414	3,048,774	5,185.87	
225	Fowler	Meade	392.7	1,507,177	529,781	2,036,958	5,187.06	
240	Twin Valley	Ottawa	1,130.0	4,336,940	1,526,661	5,863,601	5,189.03	
281	Graham County	Graham	779.7	2,996,554	1,049,440	4,045,994	5,189.17	
375	Circle	Butler	2,696.0	10,469,106	3,525,099	13,994,205	5,190.73	
105	Rawlins County	Rawlins	614.3	2,359,803	828,999	3,188,802	5,190.95	
445	Coffeyville	Montgomery	3,051.3	11,845,840	3,994,015	15,839,855	5,191.18	
305	Salina	Saline	11,209.5	43,607,161	14,594,406	58,201,567	5,192.16	
412	Hoxie Community Schools	Sheridan	640.5	2,464,682	861,030	3,325,712	5,192.37	
460	Hesston	Harvey	1,371.2	5,327,772	1,792,157	7,119,929	5,192.48	
260	Derby	Sedgwick	9,451.2	36,889,310	12,186,297	49,075,607	5,192.53	
339	Jefferson County North	Jefferson	956.6	3,726,810	1,240,893	4,967,703	5,193.08	
284	Chase County	Chase	751.4	2,906,254	996,155	3,902,409	5,193.52	
482	Dighton	Lane	489.7	1,888,115	655,783	2,543,898	5,194.81	
358	Oxford	Sumner	751.5	3,005,263	900,000	3,905,263	5,196.62	
372	Silver Lake	Shawnee	1,210.0	4,697,003	1,591,638	6,288,641	5,197.22	
251	North Lyon County	Lyon	934.1	3,632,828	1,221,947	4,854,775	5,197.28	
229	Blue Valley	Johnson	33,724.3	129,753,834	45,570,514	175,324,348	5,198.75	
449	Easton	Leavenworth	1,248.8	4,824,270	1,668,496	6,492,766	5,199.20	
431	Hoisington	Barton	1,236.7	4,817,744	1,613,663	6,431,407	5,200.46	
423	Moundridge	McPherson	817.6	3,190,750	1,063,428	4,254,178	5,203.25	
326	Logan	Phillips	452.0	1,785,816	570,000	2,355,816	5,211.98	
230	Spring Hill	Johnson	3,882.0	15,165,175	5,070,246	20,235,421	5,212.63	
242	Weskan	Wallace	262.8	1,017,209	352,811	1,370,020	5,213.17	
362	Prairie View	Linn	1,850.0	7,204,741	2,440,720	9,645,461	5,213.76	
453	Leavenworth	Leavenworth	6,090.8	23,962,980	7,795,927	31,758,907	5,214.24	
438	Skyline Schools	Pratt	797.7	3,121,402	1,038,947	4,160,349	5,215.43	
271	Stockton	Rooks	602.1	2,347,817	792,620	3,140,437	5,215.81	
290	Ottawa	Franklin	3,775.4	14,772,941	4,932,703	19,705,644	5,219.49	
273	Beloit	Mitchell	1,384.6	5,427,637	1,799,466	7,227,103	5,219.63	
355	Ellinwood Public Schools	Barton	813.7	3,135,356	1,112,144	4,247,500	5,219.98	
364	Marysville	Marshall	1,340.3	5,243,880	1,755,070	6,998,950	5,221.93	
491	Eudora	Douglas	2,285.9	8,962,856	2,978,595	11,941,451	5,223.96	
501	Topeka Public Schools	Shawnee	23,401.8	91,814,492	30,439,780	122,254,272	5,224.14	
248	Girard	Crawford	1,812.7	7,356,275	2,118,500	9,474,775	5,226.89	
218	Elkhart	Morton	1,570.8	6,087,181	2,124,700	8,211,881	5,227.83	
247	Cherokee	Crawford	1,352.6	5,298,834	1,773,854	7,072,688	5,228.96	
493	Columbus	Cherokee	1,917.7	7,536,372	2,492,661	10,029,033	5,229.72	
398	Peabody-Burns	Marion	663.7	2,576,435	895,768	3,472,203	5,231.59	
343	Perry Public Schools	Jefferson	1,657.8	6,518,585	2,154,828	8,673,413	5,231.88	
452	Stanton County	Stanton	933.2	3,659,729	1,224,898	4,884,627	5,234.28	
384	Blue Valley	Riley	498.5	1,962,884	646,646	2,609,530	5,234.76	
504	Oswego	Labette	898.2	3,532,545	1,174,729	4,707,274	5,240.79	
394	Rose Hill Public Schools	Butler	2,413.1	9,510,783	3,143,669	12,654,452	5,244.06	
466	Scott County	Scott	1,545.6	6,059,359	2,049,065	8,108,424	5,246.13	
404	Riverton	Cherokee	1,448.2	5,705,379	1,894,263	7,599,642	5,247.65	
448	Inman	McPherson	815.2	3,182,238	1,099,156	4,281,394	5,251.96	
385	Andover	Butler	7,050.6	27,486,388	9,548,898	37,035,286	5,252.79	
110	Thunder Ridge Schools	Phillips	585.8	2,271,063	806,730	3,077,793	5,254.00	
497	Lawrence	Douglas	17,067.1	66,892,972	22,944,555	89,837,527	5,263.78	
458	Basehor-Linwood	Leavenworth	2,962.6	11,733,107	3,864,569	15,597,676	5,264.86	
400	Smoky Valley	McPherson	1,746.4	6,853,681	2,345,939	9,199,620	5,267.76	
505	Chetopa-St. Paul	Labette	939.1	3,620,100	1,327,081	4,947,181	5,268.00	
495	Ft Larned	Pawnee	1,708.7	6,780,725	2,221,358	9,002,083	5,268.38	
265	Goddard	Sedgwick	7,621.3	30,227,358	9,932,061	40,159,419	5,269.37	

2012-13 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2013 Actual 2/18/2014		Col 1	Col 2	Col 3	Col 4	Col 5	
			2012-13	2012-13	2012-13	2012-13	2012-13	
			Total WTD	Actual Expend.	Actual Expend.	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
237	Smith Center	Smith	836.9	3,266,595	1,144,411	4,411,006	5,270.65	
377	Atchison Co Comm Schools	Atchison	1,308.3	5,206,018	1,697,218	6,903,236	5,276.49	
346	Jayhawk	Linn	1,080.4	4,232,457	1,468,278	5,700,735	5,276.50	
373	Newton	Harvey	5,366.0	21,402,030	6,920,000	28,322,030	5,278.05	
506	Labette County	Labette	2,629.9	10,456,472	3,424,439	13,880,911	5,278.11	
321	Kaw Valley	Pottawatomie	1,968.8	7,792,920	2,600,265	10,393,185	5,278.94	
245	LeRoy-Gridley	Coffey	504.1	1,983,637	677,715	2,661,352	5,279.41	
468	Healy Public Schools	Lane	209.7	823,817	283,892	1,107,709	5,282.35	
509	South Haven	Sumner	482.9	1,919,827	636,001	2,555,828	5,292.67	
348	Baldwin City	Douglas	2,152.0	8,593,659	2,798,967	11,392,626	5,293.97	
333	Concordia	Cloud	1,858.6	7,343,928	2,515,188	9,859,116	5,304.59	
376	Sterling	Rice	998.6	4,062,991	1,234,500	5,297,491	5,304.92	
310	Fairfield	Reno	679.3	2,699,784	906,129	3,605,913	5,308.28	
399	Paradise	Russell	361.7	1,444,286	477,875	1,922,161	5,314.24	
416	Louisburg	Miami	2,458.8	9,876,389	3,199,933	13,076,322	5,318.17	
435	Abilene	Dickinson	2,329.2	9,345,101	3,042,751	12,387,852	5,318.50	
211	Norton Community Schools	Norton	1,367.3	5,624,301	1,649,998	7,274,299	5,320.19	
267	Renwick	Sedgwick	2,661.3	10,591,449	3,574,665	14,166,114	5,323.01	
291	Grinnell Public Schools	Gove	219.8	964,807	205,998	1,170,805	5,326.68	
329	Mill Creek Valley	Wabaunsee	937.8	3,768,414	1,227,137	4,995,551	5,326.88	
512	Shawnee Mission Pub Sch	Johnson	39,397.7	154,742,854	55,182,077	209,924,931	5,328.35	
401	Chase-Raymond	Rice	398.9	1,537,013	588,963	2,125,976	5,329.60	
350	St John-Hudson	Stafford	681.7	2,762,210	872,076	3,634,286	5,331.21	
203	Piper-Kansas City	Wyandotte	2,588.9	10,434,747	3,369,591	13,804,338	5,332.12	
498	Valley Heights	Marshall	798.2	3,151,307	1,106,155	4,257,462	5,333.83	
233	Olathe	Johnson	41,858.2	165,752,271	57,573,882	223,326,153	5,335.30	
241	Wallace County Schools	Wallace	451.9	1,853,200	569,502	2,422,702	5,361.15	13,617.6
294	Oberlin	Decatur	677.0	2,735,286	897,949	3,633,235	5,366.67	
275	Triplains	Logan	244.7	985,811	330,084	1,315,895	5,377.58	
209	Moscow Public Schools	Stevens	435.1	1,669,192	672,904	2,342,096	5,382.89	
429	Troy Public Schools	Doniphan	688.9	2,993,772	717,000	3,710,772	5,386.52	
106	Western Plains	Ness	386.6	1,591,329	493,033	2,084,362	5,391.52	
371	Montezuma	Gray	497.9	2,025,909	682,200	2,708,109	5,439.06	
378	Riley County	Riley	1,307.2	5,439,034	1,695,786	7,134,820	5,458.09	
108	Washington Co. Schools	Washington	812.4	3,369,790	1,095,562	4,465,352	5,496.49	
496	Pawnee Heights	Pawnee	384.5	1,581,240	532,455	2,113,695	5,497.26	
269	Palco	Rooks	338.1	1,407,668	460,911	1,868,579	5,526.71	
292	Wheatland	Gove	288.4	1,135,794	471,485	1,607,279	5,573.09	
349	Stafford	Stafford	605.7	2,644,159	760,000	3,404,159	5,620.21	
115	Nemaha Central	Nemaha	1,081.5	5,138,211	1,112,250	6,250,461	5,779.44	
474	Haviland	Kiowa	307.2	1,362,100	418,759	1,780,859	5,797.07	
113	Prairie Hills	Nemaha	1,938.3	8,678,254	2,602,904	11,281,158	5,820.13	
227	Hodgeman County Schools	Hodgeman	610.2	2,846,606	827,375	3,673,981	6,020.95	
422	Kiowa County	Kiowa	789.0	3,986,413	1,033,850	5,020,263	6,362.82	
112	Central Plains	Ellsworth	1,053.5	5,549,941	1,415,603	6,965,544	6,611.81	
111	Doniphan West Schools	Doniphan	719.5	4,122,125	997,448	5,119,573	7,115.46	
	Grand Total		786,264.3	3,066,485,227	992,913,668	4,059,398,895	5,162.89	
		5% =	39,313.2				5,335.30	
							4,831.57	
							503.73	
						FY13 Actual	10.43%	
						FY12 Actual	11.70%	