



School Finance

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To: Chief School Administrators
District Business Manager

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

Date: September 29, 2016

Subject: Impact Aid – Local Tax Proportion and Disparity FY16 Actual

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 2016.

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 - 2015-16 Actual General Fund local tax revenues – Not Applicable
(USD Budget Code 06 – 20 mills sent to State Treasurer and redistributed as general state aid)
- Column 2 - 2015-16 Actual Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20 and 25)
- Column 3 - 2015-16 Actual Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2015-16 Actual Local Tax Revenues Not Covered Under the State Equalization Program
(USD Budget Code 10 - Adult Education, Budget Lines 10, 15, and 25)
- Column 5 - 2015-16 Actual Total Tax Revenues (Column 3 plus Column 4)
- Column 6 - Actual 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 2015-16 school year when determining state aid to LEAs. ***(Note: 2015 HsubSB7 Block Grant requires the state to make up difference to LEA if the 2015-16 Federal Impact Aid is less than the 2014-15 Federal Impact Aid.)***

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). The estimated weighted enrollment is based on student level data submitted by LEA to the State and has the same weightings as 2014-15 school year, prior to the Block Grant (2015 HsubSB7).

Column 1	<p>This is the actual full-time equivalency (FTE) weighted enrollment as of September 20, 2015 (2015-16 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:</p> <ul style="list-style-type: none">• regular FTE enrollment• enrollment decline FTE (the higher of the 9/20/15 or 9/20/14 or a three-year average for 9/20/13, 9/20/14, and 9/20/15 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 231, USD 232 and USD 233 Board of Tax Appeals amount divided by \$3,852).• declining enrollment weighting (USD 489, USD 496 and USD 512 Board of Tax Appeals amount divided by \$3,852)• cost of living weighted FTE (USD 229, USD 232, USD 233, USD 497 and USD 512 Board of Tax Appeals amount divided by \$3,852)• virtual education weighting• Ft. Hays State University – Math & Science Academy weighted FTE• special education weighting
Column 2	<p>2015-16 Actual General Fund Expenditures (USD Budget Code 06 Line 175, less LOB State Aid less transfer to Capital Outlay; includes Special Education state aid and KPERs state aid.)</p>
Column 3	<p>2015-16 Actual Supp. General Fund Expenditures (USD Budget Code 08 Line 175)</p>

Column 4 2015-16 Total Actual 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.

$$\begin{array}{r} \$ 5,858.29 \\ - \underline{5,137.25} \\ 721.03 \\ \div \underline{5,137.25} \\ 14.04 \% \end{array}$$

9/28/2016				Local Tax Proportion - 2015-16 Actuals						
				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
				2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 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	468,571	468,571	0	468,571	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	45,413	45,413	0	45,413	100.00%	4,769,371
YES	D0211	Norton Community Schools	Norton	0	947,167	947,167	0	947,167	100.00%	7,326
YES	D0244	Burlington	Coffey	0	2,011,216	2,011,216	0	2,011,216	100.00%	20,042
YES	D0260	Derby	Sedgwick	0	6,880,975	6,880,975	0	6,880,975	100.00%	137,777
YES	D0272	Waconda	Mitchell	0	576,738	576,738	0	576,738	100.00%	38,360
YES	D0287	West Franklin	Franklin	0	779,185	779,185	0	779,185	100.00%	8,547
YES	D0307	Ell-Saline	Saline	0	370,241	370,241	0	370,241	100.00%	20,833
YES	D0337	Royal Valley	Jackson	0	594,007	594,007	0	594,007	100.00%	238,025
YES	D0340	Jefferson West	Jefferson	0	729,350	729,350	0	729,350	100.00%	26,368
YES	D0341	Oskaloosa Public Schools	Jefferson	0	619,543	619,543	0	619,543	100.00%	40,417
YES	D0378	Riley County	Riley	0	754,756	754,756	0	754,756	100.00%	4,095
YES	D0379	Clay Center	Clay	0	1,363,356	1,363,356	0	1,363,356	100.00%	27,002
YES	D0383	Manhattan-Ogden	Riley	0	10,554,989	10,554,989	255,478	10,810,467	97.64%	94,480
YES	D0384	Blue Valley	Riley	0	542,198	542,198	0	542,198	100.00%	57,621
YES	D0389	Eureka	Greenwood	0	663,029	663,029	0	663,029	100.00%	8,342
YES	D0430	South Brown County	Brown	0	632,540	632,540	0	632,540	100.00%	52,853
YES	D0435	Abilene	Dickinson	0	1,341,579	1,341,579	0	1,341,579	100.00%	1,451
YES	D0446	Independence	Montgomery	0	1,578,374	1,578,374	0	1,578,374	100.00%	21,898
YES	D0449	Easton	Leavenworth	0	653,758	653,758	0	653,758	100.00%	0
YES	D0453	Leavenworth	Leavenworth	0	3,087,166	3,087,166	0	3,087,166	100.00%	71,553
YES	D0469	Lansing	Leavenworth	0	1,781,093	1,781,093	0	1,781,093	100.00%	20,565
YES	D0473	Chapman	Dickinson	0	1,627,587	1,627,587	0	1,627,587	100.00%	21,988
YES	D0475	Geary County Schools	Geary	0	3,466,886	3,466,886	0	3,466,886	100.00%	10,843,113
YES	D0481	Rural Vista	Dickinson	0	748,087	748,087	0	748,087	100.00%	0

	Disparity Test - FY2016 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	With Weights						(sort)	
	9/28/2016		2015-16	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual
			Total WTD	General Fund	Supp General Fund	Expenditures	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	Expenditures	Expenditures	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0397	Centre	Marion	857.5	2,804,460	765,496	3,569,956	4,163.21	
D0285	Cedar Vale	Chautauqua	428.0	1,487,838	360,829	1,848,667	4,319.32	
D0107	Rock Hills	Jewell	645.8	2,280,659	693,524	2,974,183	4,605.42	
D0502	Lewis	Edwards	311.2	1,193,923	263,170	1,457,093	4,682.18	
D0314	Brewster	Thomas	313.7	1,190,708	284,751	1,475,459	4,703.41	
D0483	Kismet-Plains	Seward	1,685.9	6,841,047	1,245,424	8,086,471	4,796.53	
D0479	Crest	Anderson	493.7	1,842,160	534,000	2,376,160	4,812.96	
D0387	Altoona-Midway	Wilson	513.1	1,885,065	605,830	2,490,895	4,854.60	
D0258	Humboldt	Allen	1,425.1	5,504,710	1,515,110	7,019,820	4,925.84	
D0443	Dodge City	Ford	12,366.5	44,993,413	16,008,101	61,001,514	4,932.80	
D0346	Jayhawk	Linn	1,215.2	4,457,903	1,596,697	6,054,600	4,982.39	
D0412	Hoxie Community Schools	Sheridan	676.1	2,483,434	887,979	3,371,413	4,986.56	
D0110	Thunder Ridge Schools	Phillips	554.0	1,977,427	786,497	2,763,924	4,989.03	
D0286	Chautauqua Co Community	Chautauqua	801.5	3,126,630	873,225	3,999,855	4,990.46	
D0382	Pratt	Pratt	2,144.7	8,120,137	2,610,763	10,730,900	5,003.45	
D0316	Golden Plains	Thomas	476.1	1,774,362	612,711	2,387,073	5,013.81	
D0114	Riverside	Doniphan	1,336.9	4,969,084	1,747,132	6,716,216	5,023.72	
D0323	Rock Creek	Pottawatomie	1,717.2	6,649,206	1,999,750	8,648,956	5,036.66	
D0471	Dexter	Cowley	365.1	1,415,772	425,000	1,840,772	5,041.83	
D0511	Attica	Harper	381.6	1,521,024	413,399	1,934,423	5,069.24	
D0299	Sylvan Grove	Lincoln	536.9	2,168,681	553,819	2,722,500	5,070.78	
D0494	Syracuse	Hamilton	1,044.3	4,295,341	1,014,981	5,310,322	5,085.05	
D0415	Hiawatha	Brown	1,682.7	6,417,078	2,143,813	8,560,891	5,087.59	
D0255	South Barber	Barber	519.3	2,000,394	654,972	2,655,366	5,113.36	
D0447	Cherryvale	Montgomery	1,625.0	6,309,315	2,013,841	8,323,156	5,121.94	
D0206	Remington-Whitewater	Butler	1,043.0	4,004,507	1,339,154	5,343,661	5,123.36	
D0369	Burrton	Harvey	545.8	2,099,869	696,505	2,796,374	5,123.44	
D0270	Plainville	Rooks	728.6	2,975,503	766,029	3,741,532	5,135.23	36,434.5
D0480	Liberal	Seward	8,391.8	33,132,804	9,978,000	43,110,804	5,137.25	
D0360	Caldwell	Sumner	561.6	2,118,995	772,000	2,890,995	5,147.78	
D0349	Stafford	Stafford	577.7	2,233,395	740,989	2,974,384	5,148.67	
D0330	Mission Valley	Wabaunsee	1,044.5	4,017,098	1,364,541	5,381,639	5,152.36	
D0105	Rawlins County	Rawlins	698.0	2,687,308	923,233	3,610,541	5,172.69	
D0115	Nemaha Central	Nemaha	1,054.1	4,339,152	1,115,000	5,454,152	5,174.23	
D0413	Chanute Public Schools	Neosho	3,059.8	12,649,974	3,187,330	15,837,304	5,175.93	
D0363	Holcomb	Finney	1,709.5	6,698,502	2,150,000	8,848,502	5,176.08	
D0388	Ellis	Ellis	763.1	3,104,243	846,000	3,950,243	5,176.57	
D0297	St Francis Comm Sch	Cheyenne	551.5	2,141,288	715,764	2,857,052	5,180.51	
D0496	Pawnee Heights	Pawnee	367.0	1,462,861	442,999	1,905,860	5,193.08	
D0342	McLouth	Jefferson	1,009.8	3,912,055	1,340,050	5,252,105	5,201.13	
D0274	Oakley	Logan	772.7	2,998,658	1,021,941	4,020,599	5,203.31	
D0509	South Haven	Sumner	486.1	1,869,388	659,995	2,529,383	5,203.42	
D0325	Phillipsburg	Phillips	1,160.1	4,502,155	1,535,573	6,037,728	5,204.49	
D0439	Sedgwick Public Schools	Harvey	898.9	3,550,330	1,138,034	4,688,364	5,215.67	
D0271	Stockton	Rooks	648.8	2,549,682	834,800	3,384,482	5,216.53	
D0202	Turner-Kansas City	Wyandotte	6,895.1	26,927,266	9,053,413	35,980,679	5,218.30	
D0353	Wellington	Sumner	2,686.2	10,554,859	3,471,792	14,026,651	5,221.74	
D0361	Anthony-Harper	Harper	1,774.1	7,014,079	2,254,505	9,268,584	5,224.39	
D0102	Cimarron-Ensign	Gray	1,223.4	4,969,146	1,425,000	6,394,146	5,226.54	
D0487	Herington	Dickinson	936.2	3,666,658	1,231,439	4,898,097	5,231.89	
D0230	Spring Hill	Johnson	5,367.0	22,865,320	5,261,457	28,126,777	5,240.69	
D0390	Hamilton	Greenwood	253.4	1,043,645	288,957	1,332,602	5,258.89	
D0389	Eureka	Greenwood	1,269.2	4,957,353	1,724,538	6,681,891	5,264.65	
D0327	Ellsworth	Ellsworth	1,133.6	4,489,514	1,481,000	5,970,514	5,266.86	
D0508	Baxter Springs	Cherokee	1,908.1	7,742,093	2,315,000	10,057,093	5,270.74	
D0358	Oxford	Sumner	813.8	3,358,139	931,994	4,290,133	5,271.73	
D0109	Republic County	Republic	926.9	3,608,557	1,280,000	4,888,557	5,274.09	
D0262	Valley Center Pub Sch	Sedgwick	4,202.1	16,872,730	5,297,870	22,170,600	5,276.08	
D0434	Santa Fe Trail	Osage	1,979.4	7,887,373	2,562,173	10,449,546	5,279.15	
D0352	Goodland	Sherman	1,839.9	7,307,186	2,408,331	9,715,517	5,280.46	
D0371	Montezuma	Gray	558.1	2,253,144	694,355	2,947,499	5,281.31	

	Disparity Test - FY2016 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	With Weights						(sort)	
	9/28/2016		2015-16	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual
			Total WTD	General Fund	Supp General Fund	Expenditures	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	Expenditures	Expenditures	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0482	Dighton	Lane	494.6	2,026,483	586,686	2,613,169	5,283.40	
D0210	Hugoton Public Schools	Stevens	1,946.4	7,739,307	2,554,725	10,294,032	5,288.75	
D0101	Erie-Galesburg	Neosho	1,165.8	4,699,491	1,473,851	6,173,342	5,295.37	
D0507	Satanta	Haskell	662.2	2,595,264	911,816	3,507,080	5,296.10	
D0457	Garden City	Finney	12,774.2	51,791,921	16,000,000	67,791,921	5,306.94	
D0456	Marais Des Cygnes Valley	Osage	604.2	2,536,575	670,000	3,206,575	5,307.14	
D0454	Burlingame Public School	Osage	620.3	2,485,077	812,000	3,297,077	5,315.29	
D0464	Tonganoxie	Leavenworth	2,971.0	12,132,091	3,684,608	15,816,699	5,323.70	
D0420	Osage City	Osage	1,250.3	5,032,915	1,623,807	6,656,722	5,324.10	
D0503	Parsons	Labette	2,187.0	8,708,439	2,939,784	11,648,223	5,326.12	
D0224	Clifton-Clyde	Washington	640.5	2,624,683	788,002	3,412,685	5,328.16	
D0440	Halstead	Harvey	1,409.6	5,629,510	1,883,766	7,513,276	5,330.08	
D0432	Victoria	Ellis	554.8	2,218,196	739,614	2,957,810	5,331.31	
D0103	Cheylin	Cheyenne	371.1	1,459,696	519,042	1,978,738	5,332.09	
D0245	LeRoy-Gridley	Coffey	518.9	2,071,724	695,103	2,766,827	5,332.10	
D0375	Circle	Butler	2,883.2	11,817,522	3,556,906	15,374,428	5,332.42	
D0315	Colby Public Schools	Thomas	1,547.5	6,077,109	2,176,376	8,253,485	5,333.43	
D0303	Ness City	Ness	575.2	2,311,604	756,326	3,067,930	5,333.68	
D0426	Pike Valley	Republic	495.9	1,959,871	686,149	2,646,020	5,335.79	
D0235	Uniontown	Bourbon	940.6	3,772,295	1,246,690	5,018,985	5,335.94	
D0214	Ulysses	Grant	2,793.6	11,259,907	3,649,066	14,908,973	5,336.83	
D0331	Kingman - Norwich	Kingman	1,817.9	7,362,401	2,349,718	9,712,119	5,342.49	
D0436	Caney Valley	Montgomery	1,362.1	5,625,901	1,653,300	7,279,201	5,344.10	
D0477	Ingalls	Gray	503.6	2,018,349	674,060	2,692,409	5,346.32	
D0463	Udall	Cowley	681.5	2,719,296	928,028	3,647,324	5,351.91	
D0459	Bucklin	Ford	508.5	2,079,006	642,628	2,721,634	5,352.28	
D0243	Lebo-Waverly	Coffey	920.1	3,646,482	1,280,739	4,927,221	5,355.09	
D0341	Oskaloosa Public Schools	Jefferson	1,214.4	4,943,279	1,565,231	6,508,510	5,359.44	
D0204	Bonner Springs	Wyandotte	4,354.9	17,913,860	5,426,138	23,339,998	5,359.48	
D0337	Royal Valley	Jackson	1,647.4	6,546,104	2,287,502	8,833,606	5,362.15	
D0469	Lansing	Leavenworth	4,094.6	17,096,144	4,884,132	21,980,276	5,368.11	
D0403	Otis-Bison	Rush	545.3	2,242,953	685,381	2,928,334	5,370.13	
D0490	El Dorado	Butler	3,144.4	12,719,226	4,168,515	16,887,741	5,370.74	
D0268	Cheney	Sedgwick	1,378.8	5,644,824	1,761,337	7,406,161	5,371.45	
D0264	Clearwater	Sedgwick	1,921.6	7,863,777	2,471,795	10,335,572	5,378.63	
D0446	Independence	Montgomery	3,108.1	12,610,743	4,108,647	16,719,390	5,379.30	
D0266	Maize	Sedgwick	9,931.6	40,934,289	12,502,460	53,436,749	5,380.48	
D0249	Frontenac Public Schools	Crawford	1,528.8	6,207,185	2,018,722	8,225,907	5,380.63	
D0254	Barber County North	Barber	909.2	3,685,634	1,207,674	4,893,308	5,381.99	
D0402	Augusta	Butler	3,199.1	12,963,299	4,265,279	17,228,578	5,385.45	
D0458	Basehor-Linwood	Leavenworth	3,301.6	13,910,327	3,881,119	17,791,446	5,388.73	
D0366	Woodson	Woodson	948.5	3,846,932	1,268,157	5,115,089	5,392.82	
D0431	Hoisington	Barton	1,338.1	5,475,308	1,743,769	7,219,077	5,395.02	
D0287	West Franklin	Franklin	1,261.1	5,112,287	1,694,000	6,806,287	5,397.10	
D0265	Goddard	Sedgwick	7,902.5	32,476,350	10,178,501	42,654,851	5,397.64	
D0395	LaCrosse	Rush	601.5	2,456,689	790,000	3,246,689	5,397.65	
D0435	Abilene	Dickinson	2,440.1	10,038,740	3,137,115	13,175,855	5,399.72	
D0407	Russell County	Russell	1,455.0	5,842,838	2,015,402	7,858,240	5,400.85	
D0408	Marion-Florence	Marion	1,022.2	4,171,210	1,349,977	5,521,187	5,401.28	
D0398	Peabody-Burns	Marion	591.8	2,251,995	944,951	3,196,946	5,402.07	
D0313	Buhler	Reno	3,517.8	14,392,915	4,617,490	19,010,405	5,404.06	
D0113	Prairie Hills	Nemaha	1,855.3	7,538,194	2,488,806	10,027,000	5,404.52	
D0484	Fredonia	Wilson	1,265.7	5,122,816	1,719,460	6,842,276	5,405.92	
D0259	Wichita	Sedgwick	84,926.7	348,633,497	111,369,465	460,002,962	5,416.47	
D0300	Comanche County	Comanche	701.1	2,863,245	936,283	3,799,528	5,419.38	
D0405	Lyons	Rice	1,642.9	6,835,322	2,068,318	8,903,640	5,419.47	
D0385	Andover	Butler	7,559.9	31,705,422	9,271,451	40,976,873	5,420.29	
D0281	Graham County	Graham	731.0	2,949,819	1,014,127	3,963,946	5,422.63	
D0465	Winfield	Cowley	3,642.6	15,223,937	4,546,496	19,770,433	5,427.56	
D0246	Northeast	Crawford	1,050.5	4,318,983	1,383,416	5,702,399	5,428.27	
D0423	Moundridge	McPherson	795.5	3,163,878	1,155,874	4,319,752	5,430.24	

	Disparity Test - FY2016 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	With Weights						(sort)
	9/28/2016		2015-16	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual
			Total WTD	General Fund	Supp General Fund	Expenditures	Amount Per Pupil
USD #	District Name	County	FTE Enroll	Expenditures	Expenditures	(Col 2 + Col 3)	(Col 4 / Col 1)
D0452	Stanton County	Stanton	910.6	3,732,120	1,212,863	4,944,983	5,430.47
D0381	Spearville	Ford	645.4	2,620,675	884,315	3,504,990	5,430.73
D0411	Goessel	Marion	599.9	2,444,364	815,000	3,259,364	5,433.18
D0215	Lakin	Kearny	1,204.7	4,949,838	1,598,961	6,548,799	5,436.04
D0417	Morris County	Morris	1,340.4	5,515,851	1,771,690	7,287,541	5,436.84
D0242	Weskan	Wallace	255.5	1,018,074	371,170	1,389,244	5,437.35
D0374	Sublette	Haskell	989.8	4,088,224	1,293,865	5,382,089	5,437.55
D0466	Scott County	Scott	1,612.2	6,671,730	2,096,672	8,768,402	5,438.78
D0334	Southern Cloud	Cloud	546.4	2,258,641	713,212	2,971,853	5,438.97
D0208	Wakeeney	Trego	746.1	3,054,444	1,004,057	4,058,501	5,439.62
D0261	Haysville	Sedgwick	8,517.7	35,301,320	11,069,182	46,370,502	5,444.02
D0340	Jefferson West	Jefferson	1,539.5	6,346,255	2,035,421	8,381,676	5,444.41
D0347	Kinsley-Offerle	Edwards	776.2	3,193,869	1,032,998	4,226,867	5,445.59
D0428	Great Bend	Barton	4,956.7	20,494,656	6,499,570	26,994,226	5,446.01
D0491	Eudora	Douglas	2,450.4	10,190,051	3,157,172	13,347,223	5,446.96
D0343	Perry Public Schools	Jefferson	1,505.8	6,183,899	2,024,282	8,208,181	5,451.04
D0421	Lyndon	Osage	810.4	3,308,961	1,111,848	4,420,809	5,455.10
D0501	Topeka Public Schools	Shawnee	24,085.6	101,554,166	29,841,284	131,395,450	5,455.35
D0256	Marmaton Valley	Allen	638.7	2,637,013	848,640	3,485,653	5,457.42
D0409	Atchison Public Schools	Atchison	2,796.5	11,689,343	3,578,463	15,267,806	5,459.61
D0209	Moscow Public Schools	Stevens	440.7	1,591,305	815,335	2,406,640	5,460.95
D0367	Osawatomie	Miami	2,289.6	9,478,622	3,027,915	12,506,537	5,462.32
D0355	Ellinwood Public Schools	Barton	859.3	3,471,110	1,222,773	4,693,883	5,462.45
D0359	Argonia Public Schools	Sumner	409.4	1,726,460	510,140	2,236,600	5,463.12
D0444	Little River	Rice	669.1	2,744,460	911,216	3,655,676	5,463.57
D0378	Riley County	Riley	1,272.7	5,276,304	1,679,444	6,955,748	5,465.35
D0437	Auburn Washburn	Shawnee	9,076.2	38,003,329	11,614,736	49,618,065	5,466.83
D0218	Elkhart	Morton	1,513.5	6,938,540	1,335,688	8,274,228	5,466.95
D0220	Ashland	Clark	446.2	1,833,732	606,082	2,439,814	5,467.98
D0448	Inman	McPherson	848.1	3,435,284	1,202,685	4,637,969	5,468.66
D0396	Douglass Public Schools	Butler	1,282.5	5,186,712	1,827,614	7,014,326	5,469.26
D0263	Mulvane	Sedgwick	2,615.3	10,894,979	3,411,536	14,306,515	5,470.32
D0332	Cunningham	Kingman	401.0	1,656,566	537,157	2,193,723	5,470.63
D0489	Hays	Ellis	4,370.0	18,058,127	5,850,530	23,908,657	5,471.09
D0200	Greeley County Schools	Greeley	544.4	2,243,265	737,246	2,980,511	5,474.85
D0345	Seaman	Shawnee	5,845.8	24,532,322	7,475,889	32,008,211	5,475.42
D0234	Fort Scott	Bourbon	2,905.7	12,304,024	3,607,179	15,911,203	5,475.86
D0400	Smoky Valley	McPherson	1,777.8	7,407,698	2,331,628	9,739,326	5,478.30
D0291	Grinnell Public Schools	Gove	225.9	1,025,003	212,672	1,237,675	5,478.86
D0248	Girard	Crawford	1,822.9	7,653,071	2,335,075	9,988,146	5,479.26
D0290	Ottawa	Franklin	3,925.3	16,444,611	5,069,420	21,514,031	5,480.86
D0401	Chase-Raymond	Rice	440.7	1,776,122	639,561	2,415,683	5,481.47
D0252	Southern Lyon County	Lyon	1,007.4	4,172,264	1,350,252	5,522,516	5,481.95
D0310	Fairfield	Reno	702.2	2,919,958	930,708	3,850,666	5,483.72
D0282	West Elk	Elk	791.6	3,306,931	1,034,400	4,341,331	5,484.25
D0288	Central Heights	Franklin	1,183.2	4,896,479	1,592,996	6,489,475	5,484.68
D0348	Baldwin City	Douglas	2,149.3	8,963,337	2,824,944	11,788,281	5,484.71
D0430	South Brown County	Brown	1,249.0	5,172,612	1,680,979	6,853,591	5,487.26
D0309	Nickerson	Reno	2,058.1	8,513,597	2,784,956	11,298,553	5,489.80
D0386	Madison-Virgil	Greenwood	543.1	2,274,942	706,587	2,981,529	5,489.83
D0307	Ell-Saline	Saline	901.3	3,717,961	1,233,338	4,951,299	5,493.51
D0467	Leoti	Wichita	829.1	3,413,814	1,141,739	4,555,553	5,494.58
D0250	Pittsburg	Crawford	4,794.8	19,991,896	6,364,720	26,356,616	5,496.92
D0289	Wellsville	Franklin	1,379.1	5,747,295	1,833,608	7,580,903	5,496.99
D0377	Atchison Co Comm Schools	Atchison	1,254.6	5,209,060	1,687,938	6,896,998	5,497.37
D0112	Central Plains	Ellsworth	979.8	4,084,018	1,304,810	5,388,828	5,499.93
D0257	Iola	Allen	2,358.9	9,832,292	3,150,883	12,983,175	5,503.91
D0380	Vermillion	Marshall	968.2	4,006,015	1,329,534	5,335,549	5,510.79
D0492	Flinthills	Butler	587.5	2,376,131	861,620	3,237,751	5,511.07
D0253	Emporia	Lyon	7,328.4	30,832,738	9,558,123	40,390,861	5,511.55
D0356	Conway Springs	Sumner	925.3	3,851,851	1,248,630	5,100,481	5,512.25

	Disparity Test - FY2016 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	With Weights						(sort)
	9/28/2016		2015-16	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual
			Total WTD	General Fund	Supp General Fund	Expenditures	Amount Per Pupil
USD #	District Name	County	FTE Enroll	Expenditures	Expenditures	(Col 2 + Col 3)	(Col 4 / Col 1)
D0108	Washington Co. Schools	Washington	705.8	2,884,853	1,006,913	3,891,766	5,513.98
D0272	Waconda	Mitchell	646.1	2,695,287	868,923	3,564,210	5,516.50
D0298	Lincoln	Lincoln	746.0	3,121,514	996,229	4,117,743	5,519.76
D0212	Northern Valley	Norton	438.4	1,835,188	585,485	2,420,673	5,521.61
D0344	Pleasanton	Linn	717.3	2,973,914	987,742	3,961,656	5,523.01
D0203	Piper-Kansas City	Wyandotte	2,898.2	12,305,838	3,725,590	16,031,428	5,531.51
D0240	Twin Valley	Ottawa	1,110.7	4,515,907	1,632,260	6,148,167	5,535.40
D0379	Clay Center	Clay	2,186.1	9,222,041	2,880,460	12,102,501	5,536.11
D0372	Silver Lake	Shawnee	1,193.0	5,013,126	1,594,646	6,607,772	5,538.79
D0505	Chetopa-St. Paul	Labette	907.4	3,710,042	1,316,103	5,026,145	5,539.06
D0335	North Jackson	Jackson	767.0	3,218,132	1,035,405	4,253,537	5,545.68
D0438	Skyline Schools	Pratt	797.2	3,341,964	1,080,330	4,422,294	5,547.28
D0393	Solomon	Dickinson	638.1	2,664,839	875,358	3,540,197	5,548.03
D0244	Burlington	Coffey	1,561.0	6,584,519	2,081,264	8,665,783	5,551.43
D0336	Holton	Jackson	1,930.8	8,168,505	2,554,123	10,722,628	5,553.46
D0497	Lawrence	Douglas	18,054.9	76,751,129	23,548,507	100,299,636	5,555.26
D0495	Ft Larned	Pawnee	1,700.9	7,141,431	2,309,119	9,450,550	5,556.21
D0499	Galena	Cherokee	1,545.7	6,496,243	2,092,418	8,588,661	5,556.49
D0419	Canton-Galva	McPherson	794.8	3,270,748	1,147,886	4,418,634	5,559.43
D0311	Pretty Prairie	Reno	558.0	2,337,041	765,242	3,102,283	5,559.65
D0217	Rolla	Morton	420.4	1,750,075	588,359	2,338,434	5,562.40
D0326	Logan	Phillips	388.0	1,647,826	511,577	2,159,403	5,565.47
D0251	North Lyon County	Lyon	900.5	3,800,417	1,211,303	5,011,720	5,565.49
D0260	Derby	Sedgwick	10,045.0	43,144,978	12,767,588	55,912,566	5,566.21
D0450	Shawnee Heights	Shawnee	5,346.8	22,798,168	6,967,765	29,765,933	5,567.06
D0269	Palco	Rooks	302.4	1,308,995	375,105	1,684,100	5,569.11
D0481	Rural Vista	Dickinson	635.3	2,617,067	921,368	3,538,435	5,569.71
D0376	Sterling	Rice	1,024.9	4,370,864	1,337,550	5,708,414	5,569.73
D0205	Bluestem	Butler	1,067.7	4,502,531	1,444,620	5,947,151	5,570.06
D0473	Chapman	Dickinson	1,867.9	7,932,548	2,475,710	10,408,258	5,572.17
D0333	Concordia	Cloud	1,774.9	7,485,146	2,407,960	9,893,106	5,573.89
D0227	Hodgeman County schools	Hodgeman	586.5	2,450,998	820,208	3,271,206	5,577.50
D0453	Leavenworth	Leavenworth	6,006.8	25,617,585	7,894,175	33,511,760	5,578.97
D0462	Central	Cowley	664.3	2,798,919	907,277	3,706,196	5,579.10
D0506	Labette County	Labette	2,579.7	11,016,972	3,380,604	14,397,576	5,581.10
D0308	Hutchinson Public Schools	Reno	7,804.9	33,286,789	10,287,770	43,574,559	5,582.97
D0293	Quinter Public Schools	Gove	580.3	2,379,036	860,964	3,240,000	5,583.32
D0219	Minneola	Clark	520.7	2,186,410	722,119	2,908,529	5,585.81
D0237	Smith Center	Smith	815.9	3,312,609	1,245,274	4,557,883	5,586.33
D0504	Oswego	Labette	903.4	3,822,235	1,226,392	5,048,627	5,588.47
D0445	Coffeyville	Montgomery	2,872.6	12,112,361	3,946,454	16,058,815	5,590.34
D0322	Onaga-Havensville-Wheaton	Pottawatomie	617.9	2,616,131	840,540	3,456,671	5,594.22
D0339	Jefferson County North	Jefferson	888.0	3,796,993	1,171,469	4,968,462	5,595.11
D0273	Beloit	Mitchell	1,448.4	6,245,883	1,867,605	8,113,488	5,601.69
D0357	Belle Plaine	Sumner	1,154.3	4,878,102	1,588,804	6,466,906	5,602.45
D0211	Norton Community Schools	Norton	1,304.7	5,561,260	1,759,038	7,320,298	5,610.71
D0449	Easton	Leavenworth	1,234.8	5,245,215	1,687,280	6,932,495	5,614.27
D0239	North Ottawa County	Ottawa	1,152.6	4,772,883	1,698,503	6,471,386	5,614.60
D0231	Gardner Edgerton	Johnson	8,546.6	36,915,498	11,075,000	47,990,498	5,615.16
D0383	Manhattan-Ogden	Riley	9,470.7	40,753,740	12,476,438	53,230,178	5,620.51
D0461	Neodesha	Wilson	1,293.9	5,382,245	1,895,032	7,277,277	5,624.30
D0418	McPherson	McPherson	3,565.1	15,043,064	5,028,614	20,071,678	5,630.05
D0362	Prairie View	Linn	1,808.7	7,723,720	2,459,649	10,183,369	5,630.21
D0460	Hesston	Harvey	1,329.5	5,534,829	1,954,244	7,489,073	5,633.00
D0223	Barnes	Washington	746.4	3,188,045	1,016,434	4,204,479	5,633.01
D0320	Wamego	Pottawatomie	2,261.4	9,676,896	3,063,966	12,740,862	5,634.06
D0312	Haven Public Schools	Reno	1,700.5	7,071,328	2,516,012	9,587,340	5,637.95
D0410	Durham-Hillsboro-Lehigh	Marion	1,089.5	4,582,020	1,564,426	6,146,446	5,641.53
D0404	Riverton	Cherokee	1,392.1	5,990,564	1,863,621	7,854,185	5,641.97
D0476	Copeland	Gray	296.2	1,299,043	373,056	1,672,099	5,645.17
D0394	Rose Hill Public Schools	Butler	2,365.4	10,140,449	3,214,300	13,354,749	5,645.87

Disparity Test - FY2016 Actuals			Col 1	Col 2	Col 3	Col 4	Col 5	
With Weights							(sort)	
9/28/2016			2015-16	2015-16 Actual	2015-16 Actual	2015-16 Actual	2015-16 Actual	
			Total WTD	General Fund	Supp General Fund	Expenditures	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	Expenditures	Expenditures	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0294	Oberlin	Decatur	668.5	2,872,183	904,293	3,776,476	5,649.18	
D0365	Garnett	Anderson	1,795.8	7,661,929	2,484,409	10,146,338	5,650.04	
D0284	Chase County	Chase	736.6	3,149,876	1,015,472	4,165,348	5,654.83	
D0470	Arkansas City	Cowley	4,748.9	20,598,306	6,281,908	26,880,214	5,660.30	
D0384	Blue Valley	Riley	465.2	1,961,612	671,635	2,633,247	5,660.46	
D0416	Louisburg	Miami	2,443.3	10,306,828	3,528,496	13,835,324	5,662.56	
D0338	Valley Falls	Jefferson	784.4	3,391,605	1,057,313	4,448,918	5,671.75	
D0305	Salina	Saline	11,334.7	49,331,924	15,002,490	64,334,414	5,675.88	
D0392	Osborne County	Osborne	609.3	2,614,236	845,508	3,459,744	5,678.23	
D0500	Kansas City	Wyandotte	36,663.8	158,225,643	49,972,534	208,198,177	5,678.58	
D0229	Blue Valley	Johnson	33,920.8	144,177,669	48,519,957	192,697,626	5,680.81	
D0350	St John-Hudson	Stafford	722.6	3,131,357	981,824	4,113,181	5,692.20	
D0306	Southeast Of Saline	Saline	1,266.0	5,488,765	1,717,612	7,206,377	5,692.24	
D0247	Cherokee	Crawford	1,217.8	5,248,853	1,684,619	6,933,472	5,693.44	
D0373	Newton	Harvey	5,230.7	22,894,825	6,911,599	29,806,424	5,698.36	
D0493	Columbus	Cherokee	1,838.5	8,004,874	2,496,158	10,501,032	5,711.74	
D0399	Paradise	Russell	320.8	1,386,606	446,473	1,833,079	5,714.09	
D0429	Troy Public Schools	Doniphan	634.4	2,783,902	846,088	3,629,990	5,721.93	
D0364	Marysville	Marshall	1,296.2	5,619,421	1,803,805	7,423,226	5,726.91	
D0468	Healy Public Schools	Lane	194.3	823,757	289,011	1,112,768	5,727.06	
D0226	Meade	Meade	741.5	3,108,432	1,138,479	4,246,911	5,727.46	
D0321	Kaw Valley	Pottawatomie	1,969.6	8,659,406	2,634,833	11,294,239	5,734.28	
D0232	De Soto	Johnson	9,348.4	39,866,345	13,812,173	53,678,518	5,742.00	
D0267	Renwick	Sedgwick	2,683.3	11,524,477	3,900,441	15,424,918	5,748.49	
D0111	Doniphan West Schools	Doniphan	692.1	2,974,741	1,005,747	3,980,488	5,751.32	
D0512	Shawnee Mission Pub Sch	Johnson	39,831.0	169,534,665	59,788,008	229,322,673	5,757.39	
D0498	Valley Heights	Marshall	813.1	3,522,602	1,195,403	4,718,005	5,802.49	
D0474	Haviland	Kiowa	267.5	1,172,373	379,947	1,552,320	5,803.07	
D0241	Wallace County Schools	Wallace	414.9	1,847,741	561,998	2,409,739	5,808.00	
D0106	Western Plains	Ness	318.4	1,377,296	484,121	1,861,417	5,846.16	
D0275	Triplains	Logan	198.9	859,269	303,540	1,162,809	5,846.20	
D0283	Elk Valley	Elk	391.9	1,735,296	557,382	2,292,678	5,850.16	
D0233	Olathe	Johnson	44,312.1	195,472,226	64,120,804	259,593,030	5,858.29	
D0475	Geary County Schools	Geary	12,693.1	57,201,179	17,176,980	74,378,159	5,859.73	21,220.1
D0351	Macksville	Stafford	565.8	2,706,530	631,107	3,337,637	5,898.97	
D0329	Mill Creek Valley	Wabaunsee	903.3	4,074,682	1,269,535	5,344,217	5,916.33	
D0368	Paola	Miami	2,942.5	13,129,832	4,307,408	17,437,240	5,925.99	
D0216	Deerfield	Kearny	495.7	2,199,028	741,598	2,940,626	5,932.27	
D0292	Wheatland	Gove	294.4	1,239,046	508,005	1,747,051	5,934.28	
D0225	Fowler	Meade	355.9	1,583,363	577,905	2,161,268	6,072.68	
D0207	Ft Leavenworth	Leavenworth	2,224.7	10,364,847	3,447,723	13,812,570	6,208.73	
D0422	Kiowa County	Kiowa	744.7	3,953,774	711,197	4,664,971	6,264.23	
	Grand Total		796,356.1	3,327,390,086	1,058,027,020	4,385,417,106	5,506.85	
		5% =	39,817.8				5,858.29	
							5,137.25	
							721.03	
						FY16 Est.	14.04%	
						FY15 Actual	NA	
						FY14 Actual	10.43%	
						FY13 Actual	10.43%	
						FY12 Actual	10.89%	