



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: December 19, 2017

Subject: Impact Aid – Local Tax Proportion and Disparity (FY17 Actuals)

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 requested 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 2017. Final data must be submitted to demonstrate that the State's program met the disparity standard for FY 2017.

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 - 2016-17 Actual General Fund local tax revenues
(Beginning FY15, 20mills ad valorem sent to State Treasurer and redistributed as General State Aid)
- Column 2 - 2016-17 Actual Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20 and 25)
- Column 3 - 2016-17 Actual Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2016-17 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 - 2016-17 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 2016-17 school year when determining state aid to LEAs. ***(Note: 2015 HsubSB7 Block Grant requires the state to make up difference to LEA if the 2016-17 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 7009(b)(2).

Column 1	<p>This is the actual full-time equivalency (FTE) weighted enrollment as of September 20, 2016 (2016-17 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 9/20/16 or a three-year average for 9/20/14, 9/20/15, and 9/20/16 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) 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>2016-17 Actual General Fund Expenditures (USD Budget Code 06 Line 175; includes Special Education state aid and KPERs state aid.)</p>
Column 3	<p>2016-17 Actual Supp. General Fund Expenditures (USD Budget Code 08 Line 175)</p>

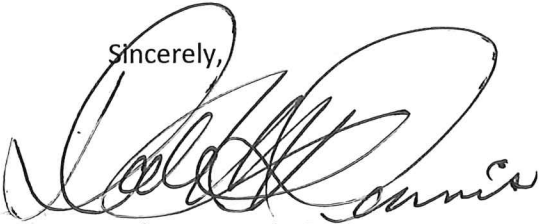
Column 4 2016-17 Total General Fund and Supp. General Fund Expenditures (Column 2 plus Column 3)

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.

$$\begin{array}{r} \$ 5,910.37 \\ - 5,278.39 \\ \hline 631.98 \\ \div 5,278.39 \\ \hline 11.97 \% \end{array}$$


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

Sincerely,



Dale M. Dennis, Deputy
Commissioner of Education

Sincerely,



Craig Neuenswander, Director
School Finance

Enclosures

12/12/2017	Local Tax Proportion - 2016-17 Actuals									
				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
				2016-17 Actual	2016-17 Actual	2016-17 Actual	2016-17 Actual	2016-17 Actual	2016-17 Actual	2016-17 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	546,778	546,778	0	546,778	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	38,606	38,606	0	38,606	100.00%	4,358,620
YES	D0211	Norton Community Schools	Norton	0	932,450	932,450	0	932,450	100.00%	11,019
YES	D0244	Burlington	Coffey	0	2,100,479	2,100,479	0	2,100,479	100.00%	20,298
YES	D0260	Derby	Sedgwick	0	5,832,936	5,832,936	0	5,832,936	100.00%	111,219
YES	D0272	Waconda	Mitchell	0	656,813	656,813	0	656,813	100.00%	43,626
YES	D0287	West Franklin	Franklin	0	958,374	958,374	0	958,374	100.00%	8,620
YES	D0307	Ell-Saline	Saline	0	504,795	504,795	0	504,795	100.00%	21,145
YES	D0337	Royal Valley	Jackson	0	610,844	610,844	0	610,844	100.00%	231,507
YES	D0340	Jefferson West	Jefferson	0	633,697	633,697	0	633,697	100.00%	28,965
YES	D0341	Oskaloosa Public Schools	Jefferson	0	525,968	525,968	0	525,968	100.00%	42,153
YES	D0378	Riley County	Riley	0	839,455	839,455	0	839,455	100.00%	26,635
YES	D0379	Clay Center	Clay	0	1,362,513	1,362,513	0	1,362,513	100.00%	19,832
YES	D0383	Manhattan-Ogden	Riley	0	10,724,239	10,724,239	269,128	10,993,367	97.55%	53,778
YES	D0384	Blue Valley	Riley	0	525,075	525,075	0	525,075	100.00%	57,260
YES	D0389	Eureka	Greenwood	0	640,883	640,883	0	640,883	100.00%	9,227
YES	D0430	South Brown County	Brown	0	748,439	748,439	0	748,439	100.00%	62,564
YES	D0435	Abilene	Dickinson	0	1,158,441	1,158,441	0	1,158,441	100.00%	114
YES	D0446	Independence	Montgomery	0	1,821,105	1,821,105	0	1,821,105	100.00%	22,837
YES	D0449	Easton	Leavenworth	0	678,822	678,822	0	678,822	100.00%	0
YES	D0453	Leavenworth	Leavenworth	0	2,905,086	2,905,086	0	2,905,086	100.00%	75,612
YES	D0469	Lansing	Leavenworth	0	1,594,447	1,594,447	0	1,594,447	100.00%	2,259
YES	D0473	Chapman	Dickinson	0	1,248,112	1,248,112	0	1,248,112	100.00%	29,769
YES	D0475	Geary County Schools	Geary	0	3,973,080	3,973,080	0	3,973,080	100.00%	10,016,703
YES	D0481	Rural Vista	Dickinson	0	728,406	728,406	0	728,406	100.00%	0

	Disparity Test - FY2017 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	With Weights						(sort low-high)	
	12/12/2017		2016-17 Actuals	2016-17	2016-17	2016-17	2016-17 Actuals	
			Total WTD	Actual	Actual Supp.	Actual Expend.	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0314	Brewster	Thomas	351.2	1,182,390	270,916	1,453,306	4,138.12	
D0299	Sylvan Grove	Lincoln	556.1	2,182,932	451,701	2,634,633	4,737.70	
D0255	South Barber	Barber	543.4	1,889,718	690,967	2,580,685	4,749.14	
D0285	Cedar Vale	Chautauqua	440.7	1,699,181	395,000	2,094,181	4,751.94	
D0502	Lewis	Edwards	309.4	1,202,638	273,345	1,475,983	4,770.47	
D0479	Crest	Anderson	511.3	2,062,218	405,000	2,467,218	4,825.38	
D0483	Kismet-Plains	Seward	1,667.7	6,858,086	1,299,548	8,157,634	4,891.55	
D0359	Argonia Public Schools	Sumner	447.0	1,694,972	502,720	2,197,692	4,916.54	
D0412	Hoxie Community Schools	Sheridan	716.5	2,661,433	887,978	3,549,411	4,953.82	
D0496	Pawnee Heights	Pawnee	348.8	1,285,685	442,999	1,728,684	4,956.09	
D0511	Attica	Harper	394.7	1,480,889	481,387	1,962,276	4,971.56	
D0274	Oakley	Logan	789.3	3,018,556	980,441	3,998,997	5,066.51	
D0271	Stockton	Rooks	671.3	2,567,506	834,528	3,402,034	5,067.83	
D0230	Spring Hill	Johnson	5,584.1	23,098,795	5,261,456	28,360,251	5,078.75	
D0384	Blue Valley	Riley	503.9	1,910,638	671,635	2,582,273	5,124.57	
D0323	Rock Creek	Pottawatomie	1,720.9	6,607,887	2,213,144	8,821,031	5,125.82	
D0254	Barber County North	Barber	950.5	3,664,182	1,209,359	4,873,541	5,127.34	
D0103	Cheylin	Cheyenne	363.6	1,439,079	446,342	1,885,421	5,185.43	
D0109	Republic County	Republic	995.2	3,859,779	1,302,588	5,162,367	5,187.27	
D0210	Hugoton Public Schools	Stevens	1,881.3	7,660,275	2,103,327	9,763,602	5,189.82	
D0303	Ness City	Ness	583.6	2,299,828	733,698	3,033,526	5,197.95	
D0466	Scott County	Scott	1,634.2	6,399,862	2,096,272	8,496,134	5,198.96	
D0507	Satanta	Haskell	675.2	2,616,226	897,863	3,514,089	5,204.52	
D0431	Hoisington	Barton	1,386.5	5,478,398	1,743,769	7,222,167	5,208.92	
D0415	Hiawatha	Brown	1,709.1	6,808,942	2,143,811	8,952,753	5,238.29	
D0385	Andover	Butler	7,807.6	31,710,015	9,278,194	40,988,209	5,249.78	
D0297	St Francis Comm Sch	Cheyenne	554.3	2,264,276	646,965	2,911,241	5,252.10	
D0115	Nemaha Central	Nemaha	1,048.2	4,335,945	1,170,000	5,505,945	5,252.76	
D0203	Piper-Kansas City	Wyandotte	3,124.4	12,694,432	3,730,699	16,425,131	5,257.05	
D0107	Rock Hills	Jewell	653.6	2,738,330	700,125	3,438,455	5,260.79	38,923.6
D0458	Basehor-Linwood	Leavenworth	3,398.3	14,086,328	3,851,236	17,937,564	5,278.39	
D0363	Holcomb	Finney	1,672.1	6,698,259	2,150,000	8,848,259	5,291.70	
D0265	Goddard	Sedgwick	7,977.9	32,066,250	10,178,501	42,244,751	5,295.22	
D0112	Central Plains	Ellsworth	993.9	3,967,503	1,304,810	5,272,313	5,304.67	
D0327	Ellsworth	Ellsworth	1,146.5	4,607,888	1,481,709	6,089,597	5,311.47	
D0369	Burrton	Harvey	532.4	2,133,313	696,502	2,829,815	5,315.20	
D0405	Lyons	Rice	1,658.0	6,916,231	1,899,458	8,815,689	5,317.06	
D0313	Buhler	Reno	3,450.8	13,733,161	4,617,490	18,350,651	5,317.80	
D0382	Pratt	Pratt	2,035.0	8,232,492	2,610,764	10,843,256	5,328.38	
D0300	Comanche County	Comanche	707.6	2,834,349	936,283	3,770,632	5,328.76	
D0480	Liberal	Seward	8,532.7	35,255,358	10,251,079	45,506,437	5,333.18	
D0346	Jayhawk	Linn	1,187.7	4,698,676	1,636,336	6,335,012	5,333.85	
D0459	Bucklin	Ford	507.4	2,065,518	640,978	2,706,496	5,334.05	
D0388	Ellis	Ellis	771.8	3,106,514	1,010,903	4,117,417	5,334.82	
D0443	Dodge City	Ford	12,443.3	50,398,661	16,027,115	66,425,776	5,338.28	
D0341	Oskaloosa Public Schools	Jefferson	1,255.2	5,109,465	1,591,626	6,701,091	5,338.66	
D0105	Rawlins County	Rawlins	680.3	2,720,713	912,099	3,632,812	5,340.01	
D0216	Deerfield	Kearny	499.7	2,209,109	459,925	2,669,034	5,341.27	
D0400	Smoky Valley	McPherson	1,779.9	7,184,268	2,331,628	9,515,896	5,346.31	
D0408	Marion-Florence	Marion	1,047.2	4,249,077	1,349,977	5,599,054	5,346.69	
D0330	Mission Valley	Wabaunsee	1,065.2	4,344,044	1,356,653	5,700,697	5,351.76	
D0489	Hays	Ellis	4,487.3	18,187,700	5,850,530	24,038,230	5,356.95	
D0361	Anthony-Harper	Harper	1,739.7	7,059,444	2,267,563	9,327,007	5,361.27	
D0286	Chautauqua Co Community	Chautauqua	791.9	3,174,026	1,072,318	4,246,344	5,362.22	
D0420	Osage City	Osage	1,246.1	5,060,584	1,623,809	6,684,393	5,364.25	

	Disparity Test - FY2017 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	With Weights						(sort low-high)
	12/12/2017		2016-17 Actuals	2016-17	2016-17	2016-17	2016-17 Actuals
			Total WTD	Actual	Actual Supp.	Actual Expend.	Amount Per Pupil
USD #	District Name	County	FTE Enroll	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)
D0258	Humboldt	Allen	1,286.2	5,385,748	1,515,110	6,900,858	5,365.31
D0381	Spearville	Ford	649.5	2,604,696	884,315	3,489,011	5,371.84
D0208	Wakeeney	Trego	753.9	3,048,486	1,002,058	4,050,544	5,372.79
D0262	Valley Center Pub Sch	Sedgwick	4,157.3	17,015,954	5,321,342	22,337,296	5,373.03
D0413	Chanute Public Schools	Neosho	3,062.4	12,591,071	3,873,623	16,464,694	5,376.40
D0435	Abilene	Dickinson	2,478.1	10,193,362	3,137,115	13,330,477	5,379.31
D0409	Atchison Public Schools	Atchison	2,796.9	11,504,654	3,578,464	15,083,118	5,392.80
D0407	Russell County	Russell	1,476.5	5,851,348	2,111,500	7,962,848	5,393.06
D0457	Garden City	Finney	12,681.2	51,790,246	16,676,760	68,467,006	5,399.10
D0325	Phillipsburg	Phillips	1,150.1	4,678,854	1,533,123	6,211,977	5,401.25
D0492	Flinthills	Butler	592.2	2,358,477	840,592	3,199,069	5,402.01
D0482	Dighton	Lane	487.1	2,037,654	595,419	2,633,073	5,405.61
D0272	Waconda	Mitchell	653.6	2,668,960	868,925	3,537,885	5,412.92
D0366	Woodson	Woodson	957.2	3,921,949	1,263,322	5,185,271	5,417.12
D0268	Cheney	Sedgwick	1,427.0	5,916,076	1,820,993	7,737,069	5,421.91
D0241	Wallace County Schools	Wallace	434.7	1,791,032	566,166	2,357,198	5,422.59
D0353	Wellington	Sumner	2,729.9	11,335,470	3,471,792	14,807,262	5,424.10
D0250	Pittsburg	Crawford	4,870.4	20,058,430	6,364,720	26,423,150	5,425.25
D0434	Santa Fe Trail	Osage	1,958.6	8,065,112	2,562,170	10,627,282	5,425.96
D0375	Circle	Butler	2,798.8	11,642,252	3,556,907	15,199,159	5,430.60
D0339	Jefferson County North	Jefferson	907.3	3,755,770	1,176,047	4,931,817	5,435.71
D0348	Baldwin City	Douglas	2,173.4	8,994,022	2,824,943	11,818,965	5,438.01
D0218	Elkhart	Morton	1,572.7	7,221,839	1,333,466	8,555,305	5,439.88
D0464	Tonganoxie	Leavenworth	2,997.9	12,628,653	3,684,608	16,313,261	5,441.56
D0266	Maize	Sedgwick	9,957.1	41,694,701	12,502,460	54,197,161	5,443.07
D0469	Lansing	Leavenworth	4,015.6	16,974,042	4,884,113	21,858,155	5,443.31
D0437	Auburn Washburn	Shawnee	9,030.5	37,563,618	11,614,736	49,178,354	5,445.81
D0204	Bonner Springs	Wyandotte	4,282.4	17,902,622	5,426,138	23,328,760	5,447.59
D0380	Vermillion	Marshall	978.5	4,009,355	1,325,309	5,334,664	5,451.88
D0332	Cunningham	Kingman	400.7	1,659,693	525,212	2,184,905	5,452.72
D0281	Graham County	Graham	712.9	2,936,188	951,362	3,887,550	5,453.15
D0287	West Franklin	Franklin	1,249.1	5,118,500	1,694,029	6,812,529	5,453.95
D0316	Golden Plains	Thomas	477.4	1,942,616	661,429	2,604,045	5,454.64
D0506	Labette County	Labette	2,611.5	10,878,672	3,375,549	14,254,221	5,458.25
D0260	Derby	Sedgwick	10,097.5	42,348,187	12,767,589	55,115,776	5,458.36
D0491	Eudora	Douglas	2,432.5	10,178,260	3,105,439	13,283,699	5,460.92
D0242	Weskan	Wallace	249.7	998,513	365,169	1,363,682	5,461.28
D0421	Lyndon	Osage	829.5	3,418,438	1,111,848	4,530,286	5,461.47
D0417	Morris County	Morris	1,344.1	5,518,229	1,823,424	7,341,653	5,462.13
D0340	Jefferson West	Jefferson	1,555.1	6,462,687	2,035,421	8,498,108	5,464.67
D0355	Ellinwood Public Schools	Barton	849.4	3,445,265	1,202,050	4,647,315	5,471.29
D0261	Haysville	Sedgwick	8,702.8	36,748,023	10,875,569	47,623,592	5,472.21
D0397	Centre	Marion	704.7	3,092,489	764,673	3,857,162	5,473.48
D0113	Prairie Hills	Nemaha	1,852.0	7,653,488	2,488,806	10,142,294	5,476.40
D0509	South Haven	Sumner	480.2	1,947,537	684,739	2,632,276	5,481.62
D0249	Frontenac Public Schools	Crawford	1,543.2	6,426,181	2,034,196	8,460,377	5,482.36
D0446	Independence	Montgomery	3,083.3	12,803,378	4,108,647	16,912,025	5,485.04
D0310	Fairfield	Reno	697.5	2,932,332	895,162	3,827,494	5,487.45
D0298	Lincoln	Lincoln	741.5	3,074,454	996,229	4,070,683	5,489.80
D0345	Seaman	Shawnee	5,964.6	25,271,161	7,475,889	32,747,050	5,490.23
D0244	Burlington	Coffey	1,595.0	6,681,583	2,081,264	8,762,847	5,493.95
D0206	Remington-Whitewater	Butler	1,016.1	4,243,147	1,340,749	5,583,896	5,495.42
D0293	Quinter Public Schools	Gove	597.0	2,419,856	860,964	3,280,820	5,495.51
D0214	Ulysses	Grant	2,689.7	11,144,430	3,649,066	14,793,496	5,500.05
D0461	Neodesha	Wilson	1,317.7	5,356,089	1,891,821	7,247,910	5,500.42

	Disparity Test - FY2017 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
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	12/12/2017		2016-17 Actuals	2016-17	2016-17	2016-17	2016-17 Actuals
			Total WTD	Actual	Actual Supp.	Actual Expend.	Amount Per Pupil
USD #	District Name	County	FTE Enroll	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)
D0432	Victoria	Ellis	540.1	2,231,341	739,614	2,970,955	5,500.75
D0219	Minneola	Clark	529.1	2,188,350	722,119	2,910,469	5,500.79
D0282	West Elk	Elk	786.8	3,293,854	1,034,400	4,328,254	5,501.09
D0403	Otis-Bison	Rush	542.9	2,279,998	706,643	2,986,641	5,501.27
D0331	Kingman - Norwich	Kingman	1,771.6	7,402,323	2,349,718	9,752,041	5,504.65
D0357	Belle Plaine	Sumner	1,157.1	4,790,582	1,588,804	6,379,386	5,513.25
D0508	Baxter Springs	Cherokee	1,854.1	7,775,728	2,450,672	10,226,400	5,515.56
D0438	Skyline Schools	Pratt	806.2	3,375,030	1,080,330	4,455,360	5,526.37
D0289	Wellsville	Franklin	1,352.1	5,639,068	1,833,609	7,472,677	5,526.72
D0101	Erie-Galesburg	Neosho	1,120.9	4,687,759	1,510,197	6,197,956	5,529.45
D0234	Fort Scott	Bourbon	2,890.0	12,385,313	3,607,179	15,992,492	5,533.73
D0235	Uniontown	Bourbon	923.7	3,853,490	1,259,266	5,112,756	5,535.08
D0440	Halstead	Harvey	1,384.4	5,779,523	1,883,765	7,663,288	5,535.46
D0447	Cherryvale	Montgomery	1,525.5	6,431,197	2,013,841	8,445,038	5,535.91
D0436	Caney Valley	Montgomery	1,362.3	5,708,960	1,845,467	7,554,427	5,545.35
D0224	Clifton-Clyde	Washington	634.4	2,656,914	862,315	3,519,229	5,547.33
D0462	Central	Cowley	664.2	2,779,725	907,276	3,687,001	5,551.04
D0389	Eureka	Greenwood	1,287.1	5,423,698	1,724,538	7,148,236	5,553.75
D0494	Syracuse	Hamilton	1,034.5	4,323,011	1,423,018	5,746,029	5,554.40
D0232	De Soto	Johnson	9,742.9	40,331,871	13,812,173	54,144,044	5,557.28
D0264	Clearwater	Sedgwick	1,840.9	7,760,246	2,471,795	10,232,041	5,558.17
D0484	Fredonia	Wilson	1,234.2	5,141,031	1,719,460	6,860,491	5,558.65
D0259	Wichita	Sedgwick	84,480.0	358,353,158	111,369,465	469,722,623	5,560.16
D0448	Inman	McPherson	824.3	3,377,452	1,207,337	4,584,789	5,562.04
D0248	Girard	Crawford	1,838.4	7,892,272	2,335,075	10,227,347	5,563.18
D0202	Turner-Kansas City	Wyandotte	6,795.6	28,767,715	9,053,413	37,821,128	5,565.53
D0240	Twin Valley	Ottawa	1,102.5	4,505,785	1,632,260	6,138,045	5,567.39
D0263	Mulvane	Sedgwick	2,562.4	10,857,106	3,411,536	14,268,642	5,568.47
D0411	Goessel	Marion	597.7	2,465,408	863,699	3,329,107	5,569.86
D0396	Douglass Public Schools	Butler	1,274.4	5,275,772	1,827,614	7,103,386	5,573.91
D0490	El Dorado	Butler	2,929.5	12,165,292	4,168,853	16,334,145	5,575.75
D0347	Kinsley-Offerle	Edwards	768.5	3,253,906	1,032,998	4,286,904	5,578.27
D0426	Pike Valley	Republic	493.8	2,077,390	677,349	2,754,739	5,578.65
D0110	Thunder Ridge Schools	Phillips	555.2	2,320,086	778,249	3,098,335	5,580.57
D0342	McLouth	Jefferson	1,002.3	4,254,935	1,340,050	5,594,985	5,582.15
D0477	Ingalls	Gray	483.9	2,028,011	674,060	2,702,071	5,583.95
D0410	Durham-Hillsboro-Lehigh	Marion	1,123.9	4,657,062	1,621,498	6,278,560	5,586.40
D0487	Herington	Dickinson	896.7	3,783,171	1,231,439	5,014,610	5,592.29
D0252	Southern Lyon County	Lyon	989.3	4,183,959	1,350,252	5,534,211	5,594.07
D0237	Smith Center	Smith	817.6	3,360,037	1,215,911	4,575,948	5,596.81
D0231	Gardner Edgerton	Johnson	8,680.7	37,012,116	11,590,874	48,602,990	5,598.97
D0309	Nickerson	Reno	2,030.3	8,585,639	2,782,537	11,368,176	5,599.26
D0503	Parsons	Labette	2,209.3	9,432,049	2,939,784	12,371,833	5,599.89
D0470	Arkansas City	Cowley	4,838.5	20,805,961	6,294,221	27,100,182	5,600.95
D0273	Beloit	Mitchell	1,469.4	6,361,529	1,868,516	8,230,045	5,600.96
D0430	South Brown County	Brown	1,215.8	5,130,115	1,680,979	6,811,094	5,602.15
D0253	Emporia	Lyon	7,230.5	30,968,664	9,558,122	40,526,786	5,604.98
D0227	Hodgeman County schools	Hodgeman	584.4	2,455,476	820,208	3,275,684	5,605.21
D0378	Riley County	Riley	1,258.3	5,374,218	1,679,444	7,053,662	5,605.71
D0288	Central Heights	Franklin	1,140.4	4,800,703	1,592,996	6,393,699	5,606.54
D0257	Iola	Allen	2,312.6	9,829,689	3,150,881	12,980,570	5,612.98
D0393	Solomon	Dickinson	629.0	2,655,823	875,858	3,531,681	5,614.76
D0445	Coffeyville	Montgomery	2,880.9	12,238,201	3,946,454	16,184,655	5,617.92
D0102	Cimarron-Ensign	Gray	1,180.6	4,969,772	1,671,502	6,641,274	5,625.34
D0379	Clay Center	Clay	2,156.1	9,251,679	2,880,460	12,132,139	5,626.89

	Disparity Test - FY2017 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	With Weights						(sort low-high)
	12/12/2017		2016-17 Actuals	2016-17	2016-17	2016-17	2016-17 Actuals
			Total WTD	Actual	Actual Supp.	Actual Expend.	Amount Per Pupil
USD #	District Name	County	FTE Enroll	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)
D0402	Augusta	Butler	3,069.0	13,012,988	4,265,279	17,278,267	5,629.93
D0333	Concordia	Cloud	1,770.1	7,574,820	2,393,007	9,967,827	5,631.22
D0367	Osawatomie	Miami	2,284.9	9,843,735	3,027,818	12,871,553	5,633.31
D0215	Lakin	Kearny	1,166.9	4,947,659	1,626,012	6,573,671	5,633.45
D0211	Norton Community Schools	Norton	1,299.0	5,567,256	1,759,038	7,326,294	5,639.95
D0239	North Ottawa County	Ottawa	1,155.3	4,818,213	1,698,503	6,516,716	5,640.71
D0453	Leavenworth	Leavenworth	5,824.7	24,970,660	7,894,176	32,864,836	5,642.32
D0312	Haven Public Schools	Reno	1,644.8	6,982,278	2,301,153	9,283,431	5,644.11
D0439	Sedgwick Public Schools	Harvey	883.7	3,789,609	1,202,331	4,991,940	5,648.91
D0220	Ashland	Clark	439.0	1,873,921	606,082	2,480,003	5,649.21
D0270	Plainville	Rooks	696.3	2,971,789	962,031	3,933,820	5,649.61
D0463	Udall	Cowley	661.7	2,812,296	927,997	3,740,293	5,652.55
D0395	LaCrosse	Rush	587.5	2,492,029	830,000	3,322,029	5,654.52
D0108	Washington Co. Schools	Washington	692.3	2,908,104	1,006,913	3,915,017	5,655.09
D0372	Silver Lake	Shawnee	1,173.0	5,042,536	1,590,908	6,633,444	5,655.11
D0320	Wamego	Pottawatomie	2,272.7	9,784,633	3,081,886	12,866,519	5,661.34
D0473	Chapman	Dickinson	1,854.3	8,025,662	2,475,710	10,501,372	5,663.25
D0499	Galena	Cherokee	1,526.6	6,556,226	2,092,419	8,648,645	5,665.30
D0200	Greeley County Schools	Greeley	524.1	2,234,247	737,257	2,971,504	5,669.73
D0356	Conway Springs	Sumner	895.9	3,835,753	1,248,630	5,084,383	5,675.17
D0229	Blue Valley	Johnson	33,916.7	143,993,010	48,519,957	192,512,967	5,676.05
D0362	Prairie View	Linn	1,811.0	7,810,439	2,470,056	10,280,495	5,676.70
D0364	Marysville	Marshall	1,313.6	5,655,911	1,803,805	7,459,716	5,678.83
D0376	Sterling	Rice	987.1	4,286,686	1,331,210	5,617,896	5,691.31
D0223	Barnes	Washington	744.5	3,220,136	1,017,857	4,237,993	5,692.40
D0217	Rolla	Morton	374.4	1,721,433	411,810	2,133,243	5,697.76
D0493	Columbus	Cherokee	1,830.6	7,937,810	2,496,157	10,433,967	5,699.75
D0404	Riverton	Cherokee	1,367.7	5,937,946	1,863,621	7,801,567	5,704.15
D0449	Easton	Leavenworth	1,214.9	5,244,455	1,687,280	6,931,735	5,705.60
D0246	Northeast	Crawford	1,014.6	4,406,220	1,383,417	5,789,637	5,706.32
D0454	Burlingame Public School	Osage	600.2	2,581,372	844,149	3,425,521	5,707.30
D0307	Ell-Saline	Saline	879.9	3,790,680	1,233,338	5,024,018	5,709.76
D0251	North Lyon County	Lyon	881.8	3,825,598	1,211,300	5,036,898	5,712.06
D0374	Sublette	Haskell	927.1	4,064,983	1,231,306	5,296,289	5,712.75
D0245	LeRoy-Gridley	Coffey	487.3	2,089,856	695,103	2,784,959	5,715.08
D0401	Chase-Raymond	Rice	420.2	1,785,342	617,876	2,403,218	5,719.22
D0418	McPherson	McPherson	3,525.5	15,139,604	5,028,614	20,168,218	5,720.67
D0305	Salina	Saline	11,322.2	49,804,253	15,002,490	64,806,743	5,723.86
D0205	Bluestem	Butler	1,018.8	4,388,924	1,444,620	5,833,544	5,725.90
D0111	Doniphan West Schools	Doniphan	677.2	2,902,440	976,334	3,878,774	5,727.66
D0512	Shawnee Mission Pub Sch	Johnson	39,711.1	167,719,958	59,788,008	227,507,966	5,729.08
D0504	Oswego	Labette	894.6	3,906,355	1,223,466	5,129,821	5,734.21
D0306	Southeast Of Saline	Saline	1,246.6	5,432,052	1,717,612	7,149,664	5,735.33
D0497	Lawrence	Douglas	17,811.2	78,680,497	23,507,268	102,187,765	5,737.28
D0500	Kansas City	Wyandotte	37,428.0	164,806,832	49,972,534	214,779,366	5,738.47
D0501	Topeka Public Schools	Shawnee	23,239.6	100,792,881	32,605,756	133,398,637	5,740.14
D0467	Leoti	Wichita	798.7	3,445,068	1,141,739	4,586,807	5,742.84
D0387	Altoona-Midway	Wilson	465.0	2,067,799	602,890	2,670,689	5,743.42
D0209	Moscow Public Schools	Stevens	432.7	1,798,373	687,466	2,485,839	5,744.95
D0386	Madison-Virgil	Greenwood	540.4	2,319,327	786,511	3,105,838	5,747.29
D0256	Marmaton Valley	Allen	633.4	2,777,784	863,127	3,640,911	5,748.20
D0444	Little River	Rice	636.8	2,751,414	911,216	3,662,630	5,751.62
D0460	Hesston	Harvey	1,298.2	5,513,001	1,954,114	7,467,115	5,751.90
D0495	Ft Larned	Pawnee	1,696.0	7,457,231	2,319,173	9,776,404	5,764.39
D0398	Peabody-Burns	Marion	606.9	2,552,640	948,281	3,500,921	5,768.53

	Disparity Test - FY2017 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	With Weights						(sort low-high)	
	12/12/2017		2016-17 Actuals	2016-17	2016-17	2016-17	2016-17 Actuals	
			Total WTD	Actual	Actual Supp.	Actual Expend.	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0360	Caldwell	Sumner	529.8	2,250,490	806,220	3,056,710	5,769.55	
D0294	Oberlin	Decatur	644.9	2,817,192	904,293	3,721,485	5,770.64	
D0392	Osborne County	Osborne	601.9	2,630,415	845,608	3,476,023	5,775.08	
D0315	Colby Public Schools	Thomas	1,468.5	6,304,947	2,176,376	8,481,323	5,775.50	
D0291	Grinnell Public Schools	Gove	224.4	1,076,348	220,019	1,296,367	5,777.04	
D0450	Shawnee Heights	Shawnee	5,209.4	23,156,851	6,967,765	30,124,616	5,782.74	
D0321	Kaw Valley	Pottawatomie	2,007.4	8,974,847	2,634,833	11,609,680	5,783.44	
D0335	North Jackson	Jackson	740.0	3,246,666	1,035,405	4,282,071	5,786.58	
D0311	Pretty Prairie	Reno	532.5	2,316,239	765,242	3,081,481	5,786.82	
D0290	Ottawa	Franklin	3,749.9	16,754,451	4,956,038	21,710,489	5,789.62	
D0322	Onaga-Havensville-Wheaton	Pottawatomie	600.6	2,637,794	840,540	3,478,334	5,791.43	
D0338	Valley Falls	Jefferson	769.7	3,393,318	1,066,851	4,460,169	5,794.68	
D0243	Lebo-Waverly	Coffey	842.3	3,602,052	1,280,739	4,882,791	5,796.97	
D0465	Winfield	Cowley	3,560.3	15,817,766	4,822,616	20,640,382	5,797.37	
D0336	Holton	Jackson	1,985.8	8,961,981	2,553,301	11,515,282	5,798.81	
D0343	Perry Public Schools	Jefferson	1,471.4	6,492,013	2,042,459	8,534,472	5,800.24	
D0452	Stanton County	Stanton	876.5	3,873,617	1,212,863	5,086,480	5,803.17	
D0308	Hutchinson Public Schools	Reno	7,515.6	33,329,995	10,287,769	43,617,764	5,803.63	
D0212	Northern Valley	Norton	411.3	1,801,611	585,927	2,387,538	5,804.86	
D0329	Mill Creek Valley	Wabaunsee	885.0	3,867,387	1,271,913	5,139,300	5,807.12	
D0365	Garnett	Anderson	1,734.5	7,591,287	2,484,409	10,075,696	5,808.99	
D0456	Marais Des Cygnes Valley	Osage	557.9	2,574,657	669,999	3,244,656	5,815.84	
D0423	Moundridge	McPherson	768.3	3,315,341	1,153,796	4,469,137	5,816.92	
D0114	Riverside	Doniphan	1,244.5	5,508,925	1,744,534	7,253,459	5,828.41	
D0429	Troy Public Schools	Doniphan	615.0	2,724,133	868,794	3,592,927	5,842.16	
D0352	Goodland	Sherman	1,703.8	7,552,693	2,410,203	9,962,896	5,847.46	
D0471	Dexter	Cowley	343.6	1,515,156	495,073	2,010,229	5,850.49	
D0284	Chase County	Chase	708.2	3,128,371	1,015,472	4,143,843	5,851.23	
D0368	Paola	Miami	2,991.4	13,197,399	4,307,408	17,504,807	5,851.71	
D0419	Canton-Galva	McPherson	738.4	3,171,600	1,151,022	4,322,622	5,854.04	
D0383	Manhattan-Ogden	Riley	9,407.6	41,788,749	13,364,245	55,152,994	5,862.60	
D0377	Atchison Co Comm Schools	Atchison	1,190.0	5,297,735	1,687,938	6,985,673	5,870.31	
D0428	Great Bend	Barton	4,804.5	21,844,593	6,499,570	28,344,163	5,899.50	
D0233	Olathe	Johnson	44,328.9	197,509,040	64,120,805	261,629,845	5,902.02	
D0422	Kiowa County	Kiowa	652.8	3,137,929	715,913	3,853,842	5,903.56	
D0275	Triplains	Logan	199.4	857,917	319,315	1,177,232	5,903.87	
D0351	Macksville	Stafford	570.9	2,742,952	631,280	3,374,232	5,910.37	
D0498	Valley Heights	Marshall	802.2	3,545,707	1,196,073	4,741,780	5,910.97	39,002.5
D0358	Oxford	Sumner	728.9	3,389,296	925,529	4,314,825	5,919.64	
D0337	Royal Valley	Jackson	1,604.5	7,216,880	2,287,502	9,504,382	5,923.58	
D0226	Meade	Meade	718.6	3,122,631	1,138,479	4,261,110	5,929.74	
D0292	Wheatland	Gove	294.4	1,258,120	489,123	1,747,243	5,934.93	
D0350	St John-Hudson	Stafford	692.8	3,130,258	981,774	4,112,032	5,935.38	
D0394	Rose Hill Public Schools	Butler	2,263.6	10,044,734	3,398,568	13,443,302	5,938.90	
D0267	Renwick	Sedgwick	2,591.1	11,510,357	3,900,441	15,410,798	5,947.59	
D0373	Newton	Harvey	5,085.5	23,427,423	6,911,599	30,339,022	5,965.79	
D0283	Elk Valley	Elk	359.4	1,732,287	412,318	2,144,605	5,967.18	
D0505	Chetopa-St. Paul	Labette	854.1	3,715,008	1,382,062	5,097,070	5,967.77	
D0468	Healy Public Schools	Lane	193.3	850,041	306,623	1,156,664	5,983.78	
D0481	Rural Vista	Dickinson	608.2	2,719,706	921,123	3,640,829	5,986.24	
D0474	Haviland	Kiowa	271.4	1,248,776	379,947	1,628,723	6,001.19	
D0475	Geary County Schools	Geary	12,058.7	55,871,993	17,660,433	73,532,426	6,097.87	
D0334	Southern Cloud	Cloud	477.4	2,207,621	713,027	2,920,648	6,117.82	
D0326	Logan	Phillips	371.0	1,705,397	565,637	2,271,034	6,121.39	
D0344	Pleasanton	Linn	685.7	3,218,873	987,719	4,206,592	6,134.74	

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	With Weights						(sort low-high)
	12/12/2017		2016-17 Actuals	2016-17	2016-17	2016-17	2016-17 Actuals
			Total WTD	Actual	Actual Supp.	Actual Expend.	Amount Per Pupil
USD #	District Name	County	FTE Enroll	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)
D0416	Louisburg	Miami	2,274.9	10,464,723	3,528,495	13,993,218	6,151.14
D0399	Paradise	Russell	296.5	1,386,921	446,473	1,833,394	6,183.45
D0269	Palco	Rooks	279.0	1,280,114	451,810	1,731,924	6,207.61
D0225	Fowler	Meade	341.1	1,577,178	555,767	2,132,945	6,253.14
D0371	Montezuma	Gray	481.9	2,321,344	695,151	3,016,495	6,259.59
D0349	Stafford	Stafford	566.0	2,813,969	740,990	3,554,959	6,280.85
D0247	Cherokee	Crawford	1,101.8	5,341,331	1,684,619	7,025,950	6,376.79
D0390	Hamilton	Greenwood	210.9	1,037,270	315,985	1,353,255	6,416.57
D0106	Western Plains	Ness	295.4	1,418,391	484,121	1,902,512	6,440.46
D0207	Ft Leavenworth	Leavenworth	2,238.4	11,057,197	3,539,471	14,596,668	6,521.03
D0476	Copeland	Gray	255.8	1,399,385	418,312	1,817,697	7,105.93
	Grand Total		791,346.7	3,374,495,148	1,065,490,028	4,439,985,176	5,610.67
		5% =	39,567.3				5,910.37
							5,278.39
							631.98
						FY17 Actual	11.97%
						FY16 Actual	14.04%