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To: Chief School Administrators
District Business Manager

From: Dale M. Dennis, Deputy Commissioner, Div of Fiscal & Admin Services
S. Craig Neuenswander, Director, School Finance

Date: November 25, 2019

Subject: Impact Aid - Local Tax Proportion and Disparity (FY19 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 2019. Final data must be submitted to demonstrate that the State's program met the disparity standard for fiscal year 2019.

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 - 2018-19 Actual General Fund local tax revenues
(Beginning FY15, 20mills ad valorem sent to State Treasurer and redistributed as General State Aid)
- Column 2 - 2018-19 Actual Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20 and 25)
- Column 3 - 2018-19 Actual Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2018-19 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 - 2018-19 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 2018-19 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 5th 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 95th 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 for the 2018-19 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:</p> <ul style="list-style-type: none">• adjusted enrollment FTE is the higher of the first preceding school year (2017-18) or second preceding school year (2016-17) FTE plus current year (2018-19) 4-year old at-risk. If a district meets specific criteria, they may be eligible to use the three-year average (2015-16, 2016-17 and 2017-18) 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)
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- vocational weighted FTE (vocational FTE times .50)
- at-risk weighted FTE (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 ≥ 2.5 miles from residence to attendance center: the higher of 2016-17 or 2018-19 transportation aid divided by \$4,165)
- ancillary facilities weighting (USD 229, USD 230, USD 231 and USD 233 Board of Tax Appeals amount divided by \$4,165).
- cost of living weighted FTE (USD 229, USD 231, USD 232, USD 233, USD 416, USD 497 and USD 512 Board of Tax Appeals amount divided by \$4,165)
- Ft. Hays State University – Math & Science Academy FTE
- virtual enrollment FTE
- special education weighted FTE

Column 2	2018-19 Actual General Fund Expenditures; includes Special Education state aid and Virtual Education state aid (Code 06 Line 175)
Column 3	2018-19 Actual Supplemental General Fund Expenditures (Code 08 Line 175)
Column 4	2018-19 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 below the 5 th percentile and above the 95 th percentile. The expenditures per pupil (weighted FTE) at the 5 th percentile is \$5,456.67 (Circle School District #375) and the expenditures per pupil (weighted FTE) at the 95 th percentile is \$5,729.32 (Olathe School District #233). The resulting disparity is 5.00% and is within the 25 percent disparity allowed under section 7009(b)(2).

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$$\begin{array}{r} \$ 5,729.32 \\ - \underline{5,456.67} \\ 272.64 \\ \div \underline{5,456.67} \\ 5.00 \% \end{array}$$

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

Enclosures

Updated 11/25/2019			Local Tax Proportion - 2018-19 Actuals							
				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
				2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual
				General Fund	Supp General	General & Supp General	Adult Ed Fund	Total	Local Tax	
Impact Aid				Ad Valorem	Ad Valorem	Property Tax	Ad Valorem	Local Revenues	Proportion	Impact Aid
Recipient	District	Name	County Name	Property Tax	Property Tax	(Col 1 + Col 2)	Property Tax	(Col 3 + Col 4)	(Col 3 / Col 5)	Local Effort
TOTALS				0	554,586,395	554,586,395	793,082	555,379,477	100%	17,127,747
YES	D0110	Thunder Ridge Schools	Phillips	0	596,773	596,773	0	596,773	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	541	541	0	541	100.00%	5,878,271
YES	D0211	Norton Community Schools	Norton	0	948,967	948,967	0	948,967	100.00%	4,341
YES	D0244	Burlington	Coffey	0	2,249,258	2,249,258	0	2,249,258	100.00%	19,558
YES	D0260	Derby	Sedgwick	0	5,998,818	5,998,818	0	5,998,818	100.00%	128,160
YES	D0272	Waconda	Mitchell	0	726,543	726,543	0	726,543	100.00%	42,514
YES	D0287	West Franklin	Franklin	0	822,768	822,768	0	822,768	100.00%	8,307
YES	D0307	Ell-Saline	Saline	0	545,491	545,491	0	545,491	100.00%	20,252
YES	D0337	Royal Valley	Jackson	0	555,337	555,337	0	555,337	100.00%	350,943
YES	D0340	Jefferson West	Jefferson	0	691,223	691,223	0	691,223	100.00%	26,936
YES	D0341	Oskaloosa Public Schools	Jefferson	0	592,454	592,454	0	592,454	100.00%	39,565
YES	D0343	Perry Public Schools	Jefferson	0	1,253,040	1,253,040	0	1,253,040	100.00%	13,159
YES	D0378	Riley County	Riley	0	906,571	906,571	0	906,571	100.00%	29,541
YES	D0379	Clay Center	Clay	0	1,658,205	1,658,205	0	1,658,205	100.00%	20,225
YES	D0383	Manhattan-Ogden	Riley	0	12,095,271	12,095,271	294,003	12,389,274	97.63%	68,127
YES	D0384	Blue Valley	Riley	0	580,208	580,208	0	580,208	100.00%	57,081
YES	D0389	Eureka	Greenwood	0	638,308	638,308	0	638,308	100.00%	8,530
YES	D0430	South Brown County	Brown	0	752,859	752,859	0	752,859	100.00%	82,345
YES	D0435	Abilene	Dickinson	0	1,122,909	1,122,909	0	1,122,909	100.00%	0
YES	D0446	Independence	Montgomery	0	2,042,249	2,042,249	0	2,042,249	100.00%	18,424
YES	D0453	Leavenworth	Leavenworth	0	2,768,572	2,768,572	0	2,768,572	100.00%	119,207
YES	D0469	Lansing	Leavenworth	0	1,783,487	1,783,487	0	1,783,487	100.00%	26,739
YES	D0473	Chapman	Dickinson	0	1,277,385	1,277,385	0	1,277,385	100.00%	39,887
YES	D0475	Geary County Schools	Geary	0	2,558,212	2,558,212	0	2,558,212	100.00%	10,088,390

Disparity Test - FY2019 Actuals			Col 1	Col 2	Col 3	Col 4	Col 5	
Updated 11/25/2019							(sort low-high)	
			2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	
			Total WTD FTE (incl Virtual)	General Fund	Supplemental General Fund	Total (Col 2 + Col 3)	Amount Per Pupil (Col 4 / Col 1)	
USD #	District Name	County						
D0299	Sylvan Grove	Lincoln	572.8	2,369,807	467,846	2,837,653	4,954.00	
D0502	Lewis	Edwards	334.0	1,412,825	266,714	1,679,539	5,028.56	
D0479	Crest	Anderson	525.2	2,189,362	476,500	2,665,862	5,075.90	
D0285	Cedar Vale	Chautauqua	424.5	1,773,475	425,000	2,198,475	5,178.98	
D0103	Cheylin	Cheyenne	355.0	1,466,057	400,761	1,866,818	5,258.64	
D0397	Centre	Marion	728.8	3,135,435	729,038	3,864,473	5,302.52	
D0483	Kismet-Plains	Seward	1,562.7	6,459,589	1,836,706	8,296,295	5,308.95	
D0400	Smoky Valley	McPherson	1,804.3	7,305,378	2,316,212	9,621,590	5,332.59	
D0218	Elkhart	Morton	1,648.7	7,611,651	1,207,788	8,819,439	5,349.38	
D0314	Brewster	Thomas	354.0	1,479,878	415,277	1,895,155	5,353.55	
D0385	Andover	Butler	8,223.5	33,975,679	10,078,194	44,053,873	5,357.09	
D0405	Lyons	Rice	1,609.5	6,778,445	1,890,428	8,668,873	5,386.07	
D0361	Anthony-Harper	Harper	1,651.5	6,935,839	1,977,770	8,913,609	5,397.39	
D0216	Deerfield	Kearny	491.4	2,046,681	606,592	2,653,273	5,399.42	
D0356	Conway Springs	Sumner	882.0	3,590,332	1,175,219	4,765,551	5,403.12	
D0432	Victoria	Ellis	552.5	2,248,284	742,847	2,991,131	5,413.81	
D0107	Rock Hills	Jewell	682.5	2,898,179	800,000	3,698,179	5,418.58	
D0327	Ellsworth	Ellsworth	1,185.9	4,853,426	1,582,656	6,436,082	5,427.17	
D0482	Dighton	Lane	496.8	2,104,741	592,105	2,696,846	5,428.43	
D0235	Uniontown	Bourbon	900.5	3,687,997	1,202,602	4,890,599	5,430.98	
D0480	Liberal	Seward	8,629.6	36,135,228	10,750,000	46,885,228	5,433.07	
D0436	Caney Valley	Montgomery	1,397.3	5,734,621	1,869,499	7,604,120	5,442.01	
D0312	Haven Public Schools	Reno	1,676.5	6,870,424	2,270,784	9,141,208	5,452.50	
D0430	South Brown County	Brown	1,219.2	4,989,457	1,660,099	6,649,556	5,454.03	37,908.6
D0375	Circle	Butler	2,796.9	11,536,217	3,725,363	15,261,580	5,456.67	
D0374	Sublette	Haskell	907.4	3,740,420	1,210,993	4,951,413	5,456.70	
D0303	Ness City	Ness	577.9	2,409,221	744,268	3,153,489	5,456.81	
D0459	Bucklin	Ford	515.6	2,117,231	696,358	2,813,589	5,456.92	
D0205	Bluestem	Butler	993.4	4,083,772	1,337,802	5,421,574	5,457.59	
D0215	Lakin	Kearny	1,199.8	4,943,865	1,609,421	6,553,286	5,461.98	
D0445	Coffeyville	Montgomery	3,046.2	12,694,563	3,946,454	16,641,017	5,462.97	
D0204	Bonner Springs	Wyandotte	4,289.6	17,814,546	5,622,595	23,437,141	5,463.71	
D0326	Logan	Phillips	370.8	1,520,507	506,100	2,026,607	5,465.50	
D0114	Riverside	Doniphan	1,167.3	4,827,871	1,554,248	6,382,119	5,467.42	
D0440	Halstead	Harvey	1,399.0	5,771,648	1,881,090	7,652,738	5,470.15	
D0264	Clearwater	Sedgwick	1,851.4	7,674,973	2,465,816	10,140,789	5,477.36	
D0266	Maize	Sedgwick	10,606.7	44,544,215	13,580,572	58,124,787	5,480.01	
D0413	Chanute Public Schools	Neosho	3,191.2	13,280,117	4,213,185	17,493,302	5,481.73	
D0109	Republic County	Republic	1,010.6	4,166,319	1,375,462	5,541,781	5,483.65	
D0408	Marion-Florence	Marion	1,033.3	4,307,018	1,364,713	5,671,731	5,488.95	
D0330	Mission Valley	Wabaunsee	1,007.3	4,155,623	1,373,823	5,529,446	5,489.37	
D0250	Pittsburg	Crawford	5,088.0	21,229,558	6,701,216	27,930,774	5,489.56	
D0393	Solomon	Dickinson	660.9	2,752,649	875,648	3,628,297	5,489.93	
D0437	Auburn Washburn	Shawnee	9,379.2	39,129,367	12,364,954	51,494,321	5,490.28	
D0376	Sterling	Rice	953.7	3,939,085	1,297,948	5,237,033	5,491.28	
D0265	Goddard	Sedgwick	8,363.8	34,842,877	11,087,248	45,930,125	5,491.56	
D0244	Burlington	Coffey	1,683.6	7,012,194	2,234,016	9,246,210	5,491.93	
D0345	Seaman	Shawnee	6,034.9	25,137,350	8,006,699	33,144,049	5,492.09	
D0313	Buhler	Reno	3,483.6	14,509,194	4,625,172	19,134,366	5,492.70	
D0382	Pratt	Pratt	1,977.0	8,249,787	2,610,742	10,860,529	5,493.58	
D0340	Jefferson West	Jefferson	1,631.7	6,799,640	2,164,519	8,964,159	5,493.81	
D0282	West Elk	Elk	827.5	3,446,539	1,099,735	4,546,274	5,493.99	
D0214	Ulysses	Grant	2,640.7	10,997,243	3,516,117	14,513,360	5,496.03	
D0420	Osage City	Osage	1,263.0	5,264,672	1,677,565	6,942,237	5,496.62	
D0489	Hays	Ellis	4,548.1	18,967,862	6,032,644	25,000,506	5,496.86	
D0261	Haysville	Sedgwick	9,015.6	37,549,974	12,009,821	49,559,795	5,497.12	
D0428	Great Bend	Barton	4,645.2	19,333,097	6,202,999	25,536,096	5,497.31	
D0252	Southern Lyon County	Lyon	982.6	4,092,529	1,309,816	5,402,345	5,498.01	
D0309	Nickerson	Reno	2,104.4	8,793,031	2,776,897	11,569,928	5,498.10	
D0387	Altoona-Midway	Wilson	461.9	1,924,784	615,002	2,539,786	5,498.56	
D0415	Hiawatha	Brown	1,729.6	7,210,015	2,300,180	9,510,195	5,498.65	
D0298	Lincoln	Lincoln	718.2	2,991,750	957,674	3,949,424	5,499.06	
D0243	Lebo-Waverly	Coffey	846.9	3,529,127	1,128,376	4,657,503	5,499.47	
D0353	Wellington	Sumner	2,690.0	11,225,765	3,568,322	14,794,087	5,499.66	

Disparity Test - FY2019 Actuals			Col 1	Col 2	Col 3	Col 4	Col 5
Updated 11/25/2019							(sort low-high)
			2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 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)
D0462	Central	Cowley	668.5	2,784,303	892,403	3,676,706	5,499.93
D0287	West Franklin	Franklin	1,258.4	5,216,162	1,705,584	6,921,746	5,500.43
D0449	Easton	Leavenworth	1,233.5	5,145,220	1,639,954	6,785,174	5,500.75
D0369	Burrton	Harvey	517.3	2,154,555	691,035	2,845,590	5,500.85
D0389	Eureka	Greenwood	1,324.8	5,517,792	1,770,478	7,288,270	5,501.41
D0454	Burlingame Public School	Osage	598.1	2,492,931	797,677	3,290,608	5,501.77
D0297	St Francis Comm Sch	Cheyenne	562.7	2,343,646	752,328	3,095,974	5,502.00
D0446	Independence	Montgomery	3,239.4	13,498,945	4,324,553	17,823,498	5,502.10
D0202	Turner-Kansas City	Wyandotte	6,824.8	28,447,996	9,103,656	37,551,652	5,502.23
D0447	Cherryvale	Montgomery	1,522.8	6,342,462	2,036,345	8,378,807	5,502.24
D0257	Iola	Allen	2,291.3	9,592,995	3,014,296	12,607,291	5,502.32
D0331	Kingman - Norwich	Kingman	1,758.4	7,346,736	2,329,244	9,675,980	5,502.82
D0210	Hugoton Public Schools	Stevens	1,829.6	7,624,371	2,444,271	10,068,642	5,503.09
D0258	Humboldt	Allen	1,335.1	5,665,011	1,682,126	7,347,137	5,503.20
D0274	Oakley	Logan	802.2	3,314,003	1,100,875	4,414,878	5,503.46
D0363	Holcomb	Finney	1,614.4	6,723,976	2,161,037	8,885,013	5,503.60
D0259	Wichita	Sedgwick	86,760.6	362,339,358	115,271,480	477,610,838	5,504.93
D0494	Syracuse	Hamilton	1,147.5	4,779,338	1,538,372	6,317,710	5,505.63
D0311	Pretty Prairie	Reno	556.7	2,321,325	743,805	3,065,130	5,505.89
D0230	Spring Hill	Johnson	5,907.0	25,605,637	6,924,022	32,529,659	5,506.97
D0246	Northeast	Crawford	995.0	4,154,847	1,324,832	5,479,679	5,507.03
D0286	Chautauqua Co Community	Chautauqua	789.3	3,287,440	1,059,389	4,346,829	5,507.19
D0457	Garden City	Finney	12,487.8	52,112,355	16,661,580	68,773,935	5,507.28
D0332	Cunningham	Kingman	401.2	1,672,657	536,887	2,209,544	5,507.34
D0487	Herington	Dickinson	955.0	3,993,939	1,265,512	5,259,451	5,507.57
D0336	Holton	Jackson	1,851.3	7,731,473	2,464,952	10,196,425	5,507.61
D0320	Wamego	Pottawatomie	2,287.3	9,564,027	3,034,510	12,598,537	5,508.12
D0200	Greeley County Schools	Greeley	544.3	2,267,004	731,199	2,998,203	5,508.36
D0342	McLouth	Jefferson	1,005.7	4,204,861	1,335,629	5,540,490	5,509.09
D0463	Udall	Cowley	648.3	2,702,487	869,704	3,572,191	5,510.09
D0272	Waconda	Mitchell	642.0	2,675,485	862,188	3,537,673	5,510.39
D0431	Hoisington	Barton	1,436.0	5,996,855	1,916,507	7,913,362	5,510.70
D0412	Hoxie Community Schools	Sheridan	740.2	3,082,933	996,816	4,079,749	5,511.68
D0290	Ottawa	Franklin	3,930.4	16,453,084	5,210,521	21,663,605	5,511.85
D0254	Barber County North	Barber	954.7	3,985,586	1,276,775	5,262,361	5,512.06
D0499	Galena	Cherokee	1,541.2	6,440,848	2,054,517	8,495,365	5,512.18
D0325	Phillipsburg	Phillips	1,172.2	4,892,621	1,569,347	6,461,968	5,512.68
D0271	Stockton	Rooks	689.3	2,876,779	923,187	3,799,966	5,512.79
D0335	North Jackson	Jackson	761.0	3,173,869	1,022,197	4,196,066	5,513.88
D0444	Little River	Rice	632.8	2,640,028	849,438	3,489,466	5,514.33
D0270	Plainville	Rooks	712.1	2,974,038	954,200	3,928,238	5,516.41
D0283	Elk Valley	Elk	344.0	1,432,760	464,962	1,897,722	5,516.63
D0421	Lyndon	Osage	840.0	3,516,204	1,118,118	4,634,322	5,516.83
D0439	Sedgwick Public Schools	Harvey	876.0	3,664,621	1,169,008	4,833,629	5,517.84
D0105	Rawlins County	Rawlins	702.4	2,925,496	950,711	3,876,207	5,518.52
D0390	Hamilton	Greenwood	188.6	790,300	250,526	1,040,826	5,518.70
D0211	Norton Community Schools	Norton	1,288.8	5,380,955	1,732,097	7,113,052	5,519.13
D0379	Clay Center	Clay	2,157.0	9,038,874	2,866,709	11,905,583	5,519.47
D0323	Rock Creek	Pottawatomie	1,792.9	7,509,611	2,389,134	9,898,745	5,521.08
D0507	Satanta	Haskell	644.4	2,683,926	874,013	3,557,939	5,521.32
D0366	Woodson	Woodson	976.5	4,079,498	1,312,404	5,391,902	5,521.66
D0492	Flinthills	Butler	600.5	2,442,644	873,972	3,316,616	5,523.09
D0102	Cimarron-Ensign	Gray	1,199.2	4,994,668	1,630,823	6,625,491	5,524.93
D0253	Emporia	Lyon	7,393.3	30,991,227	9,863,413	40,854,640	5,525.90
D0347	Kinsley-Offerle	Edwards	725.5	3,028,072	981,408	4,009,480	5,526.51
D0417	Morris County	Morris	1,454.3	6,117,363	1,919,914	8,037,277	5,526.56
D0372	Silver Lake	Shawnee	1,196.7	5,000,567	1,613,348	6,613,915	5,526.64
D0341	Oskaloosa Public Schools	Jefferson	1,284.6	5,395,656	1,704,765	7,100,421	5,527.34
D0288	Central Heights	Franklin	1,148.3	4,826,437	1,521,242	6,347,679	5,527.73
D0409	Atchison Public Schools	Atchison	2,874.9	12,070,571	3,822,082	15,892,653	5,528.07
D0262	Valley Center Pub Sch	Sedgwick	4,394.3	18,503,920	5,791,405	24,295,325	5,528.89
D0227	Hodgeman County schools	Hodgeman	579.4	2,413,201	791,517	3,204,718	5,531.10
D0220	Ashland	Clark	474.0	1,974,210	647,705	2,621,915	5,531.47
D0503	Parsons	Labette	2,274.2	9,549,518	3,031,814	12,581,332	5,532.20

Disparity Test - FY2019 Actuals			Col 1	Col 2	Col 3	Col 4	Col 5
Updated 11/25/2019							(sort low-high)
			2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual
			Total WTD FTE (incl Virtual)	General Fund	Supplemental General Fund	Total (Col 2 + Col 3)	Amount Per Pupil (Col 4 / Col 1)
USD #	District Name	County					
D0208	Wakeeney	Trego	761.5	3,176,530	1,036,262	4,212,792	5,532.23
D0395	LaCrosse	Rush	609.8	2,539,817	833,923	3,373,740	5,532.54
D0388	Ellis	Ellis	788.9	3,311,089	1,053,582	4,364,671	5,532.60
D0450	Shawnee Heights	Shawnee	5,361.5	22,537,190	7,128,694	29,665,884	5,533.13
D0308	Hutchinson Public Schools	Reno	7,359.6	30,921,993	9,800,734	40,722,727	5,533.28
D0381	Spearville	Ford	641.7	2,672,681	879,466	3,552,147	5,535.53
D0226	Meade	Meade	794.4	3,284,620	1,112,846	4,397,466	5,535.58
D0392	Osborne County	Osborne	594.5	2,483,933	807,353	3,291,286	5,536.23
D0223	Barnes	Washington	759.9	3,189,589	1,017,583	4,207,172	5,536.48
D0484	Fredonia	Wilson	1,309.6	5,462,612	1,788,023	7,250,635	5,536.60
D0337	Royal Valley	Jackson	1,581.5	6,593,559	2,164,432	8,757,991	5,537.77
D0403	Otis-Bison	Rush	547.1	2,306,687	723,259	3,029,946	5,538.19
D0316	Golden Plains	Thomas	481.3	2,011,691	653,887	2,665,578	5,538.29
D0470	Arkansas City	Cowley	4,876.0	20,509,591	6,496,969	27,006,560	5,538.67
D0343	Perry Public Schools	Jefferson	1,449.2	6,084,412	1,942,503	8,026,915	5,538.86
D0352	Goodland	Sherman	1,695.5	7,138,243	2,253,112	9,391,355	5,538.88
D0511	Attica	Harper	392.8	1,651,342	524,418	2,175,760	5,539.10
D0255	South Barber	Barber	546.0	2,296,376	728,894	3,025,270	5,540.79
D0115	Nemaha Central	Nemaha	1,028.6	4,288,603	1,411,332	5,699,935	5,541.45
D0234	Fort Scott	Bourbon	2,977.2	12,534,420	3,967,601	16,502,021	5,542.80
D0495	Ft Larned	Pawnee	1,803.2	7,580,315	2,415,838	9,996,153	5,543.56
D0300	Comanche County	Comanche	695.0	2,928,647	925,544	3,854,191	5,545.60
D0464	Tonganoxie	Leavenworth	2,898.8	12,226,916	3,856,685	16,083,601	5,548.37
D0322	Onaga-Havensville-Wheaton	Pottawatomie	606.7	2,539,012	828,797	3,367,809	5,551.03
D0364	Marysville	Marshall	1,359.1	5,681,572	1,863,342	7,544,914	5,551.40
D0456	Marais Des Cygnes Valley	Osage	536.9	2,255,465	725,287	2,980,752	5,551.61
D0249	Frontenac Public Schools	Crawford	1,624.6	6,861,518	2,160,215	9,021,733	5,553.15
D0315	Colby Public Schools	Thomas	1,529.7	6,352,259	2,145,992	8,498,251	5,555.68
D0108	Washington Co. Schools	Washington	690.5	2,852,259	984,149	3,836,408	5,555.99
D0346	Jayhawk	Linn	1,241.5	5,216,506	1,690,136	6,906,642	5,563.22
D0224	Clifton-Clyde	Washington	655.3	2,754,803	892,027	3,646,830	5,565.13
D0206	Remington-Whitewater	Butler	1,023.6	4,225,331	1,475,000	5,700,331	5,568.90
D0212	Northern Valley	Norton	401.5	1,679,747	556,645	2,236,392	5,570.09
D0473	Chapman	Dickinson	1,900.3	8,051,720	2,533,719	10,585,439	5,570.40
D0493	Columbus	Cherokee	1,823.7	7,715,962	2,442,854	10,158,816	5,570.44
D0435	Abilene	Dickinson	2,382.7	10,118,393	3,157,149	13,275,542	5,571.60
D0358	Oxford	Sumner	816.1	3,534,578	1,012,545	4,547,123	5,572.00
D0306	Southeast Of Saline	Saline	1,273.3	5,401,926	1,693,577	7,095,503	5,572.53
D0453	Leavenworth	Leavenworth	5,981.2	25,503,604	7,829,895	33,333,499	5,573.05
D0289	Wellsville	Franklin	1,393.4	5,912,699	1,854,028	7,766,727	5,573.94
D0359	Argonia Public Schools	Sumner	461.1	1,956,854	614,473	2,571,327	5,576.51
D0260	Derby	Sedgwick	10,149.5	43,095,823	13,523,222	56,619,045	5,578.51
D0491	Eudora	Douglas	2,504.5	10,636,354	3,337,789	13,974,143	5,579.58
D0466	Scott County	Scott	1,670.5	7,096,437	2,225,575	9,322,012	5,580.26
D0281	Graham County	Graham	747.9	3,118,105	1,056,085	4,174,190	5,581.21
D0467	Leoti	Wichita	772.6	3,163,992	1,150,417	4,314,409	5,584.27
D0471	Dexter	Cowley	409.3	1,740,196	546,755	2,286,951	5,587.47
D0380	Vermillion	Marshall	1,001.2	4,222,440	1,372,028	5,594,468	5,587.76
D0404	Riverton	Cherokee	1,426.2	6,069,557	1,902,717	7,972,274	5,589.74
D0504	Oswego	Labette	952.7	4,054,688	1,271,408	5,326,096	5,590.53
D0386	Madison-Virgil	Greenwood	529.0	2,211,449	746,903	2,958,352	5,592.35
D0293	Quinter Public Schools	Gove	605.3	2,555,261	833,113	3,388,374	5,597.84
D0241	Wallace County Schools	Wallace	438.5	1,866,382	588,467	2,454,849	5,598.29
D0506	Labette County	Labette	2,676.6	11,424,819	3,562,433	14,987,252	5,599.36
D0475	Geary County Schools	Geary	12,106.1	50,773,135	17,026,514	67,799,649	5,600.44
D0348	Baldwin City	Douglas	2,190.0	9,221,528	3,049,789	12,271,317	5,603.38
D0339	Jefferson County North	Jefferson	940.9	4,011,416	1,261,101	5,272,517	5,603.70
D0419	Canton-Galva	McPherson	712.5	2,950,274	1,042,611	3,992,885	5,604.05
D0284	Chase County	Chase	706.3	2,986,625	971,559	3,958,184	5,604.11
D0294	Oberlin	Decatur	682.0	2,911,803	913,048	3,824,851	5,608.29
D0242	Weskan	Wallace	262.6	1,082,372	390,401	1,472,773	5,608.43
D0365	Garnett	Anderson	1,792.8	7,477,495	2,580,000	10,057,495	5,609.94
D0443	Dodge City	Ford	12,924.9	53,519,543	18,991,494	72,511,037	5,610.20
D0458	Basehor-Linwood	Leavenworth	3,685.2	16,001,144	4,676,002	20,677,146	5,610.86

Disparity Test - FY2019 Actuals			Col 1	Col 2	Col 3	Col 4	Col 5
Updated 11/25/2019							(sort low-high)
			2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual
			Total WTD FTE (incl Virtual)	General Fund	Supplemental General Fund	Total (Col 2 + Col 3)	Amount Per Pupil (Col 4 / Col 1)
USD #	District Name	County					
D0256	Marmaton Valley	Allen	634.9	2,708,094	855,876	3,563,970	5,613.44
D0273	Beloit	Mitchell	1,465.2	6,278,019	1,948,281	8,226,300	5,614.46
D0245	LeRoy-Gridley	Coffey	479.1	2,028,026	661,969	2,689,995	5,614.68
D0305	Salina	Saline	11,843.5	49,929,573	16,600,000	66,529,573	5,617.38
D0110	Thunder Ridge Schools	Phillips	518.5	2,175,980	736,689	2,912,669	5,617.49
D0112	Central Plains	Ellsworth	1,015.7	4,218,111	1,490,906	5,709,017	5,620.96
D0229	Blue Valley	Johnson	34,288.1	142,612,532	50,138,766	192,751,298	5,621.52
D0333	Concordia	Cloud	1,887.4	8,068,179	2,542,121	10,610,300	5,621.65
D0329	Mill Creek Valley	Wabaunsee	890.4	3,679,594	1,326,609	5,006,203	5,622.42
D0101	Erie-Galesburg	Neosho	1,110.6	4,745,532	1,498,818	6,244,350	5,622.50
D0434	Santa Fe Trail	Osage	1,952.3	8,130,103	2,850,982	10,981,085	5,624.69
D0410	Durham-Hillsboro-Lehigh	Marion	1,152.5	4,808,121	1,674,283	6,482,404	5,624.89
D0106	Western Plains	Ness	309.9	1,268,421	475,041	1,743,462	5,625.89
D0402	Augusta	Butler	3,144.7	13,083,271	4,610,908	17,694,179	5,626.67
D0360	Caldwell	Sumner	572.2	2,384,972	834,800	3,219,772	5,627.00
D0490	El Dorado	Butler	3,006.0	12,406,950	4,509,184	16,916,134	5,627.39
D0418	McPherson	McPherson	3,653.0	15,230,070	5,327,064	20,557,134	5,627.47
D0411	Goessel	Marion	615.9	2,565,224	901,538	3,466,762	5,628.77
D0426	Pike Valley	Republic	500.7	2,138,377	680,884	2,819,261	5,630.64
D0239	North Ottawa County	Ottawa	1,192.9	4,968,429	1,748,765	6,717,194	5,630.98
D0232	De Soto	Johnson	9,969.4	41,525,349	14,617,408	56,142,757	5,631.49
D0263	Mulvane	Sedgwick	2,598.0	10,826,454	3,804,864	14,631,318	5,631.76
D0207	Ft Leavenworth	Leavenworth	2,264.5	9,431,643	3,322,006	12,753,649	5,631.99
D0461	Neodesha	Wilson	1,298.3	5,407,420	1,904,800	7,312,220	5,632.15
D0240	Twin Valley	Ottawa	1,151.7	4,796,831	1,690,827	6,487,658	5,633.11
D0247	Cherokee	Crawford	1,075.2	4,580,193	1,477,989	6,058,182	5,634.47
D0307	Ell-Saline	Saline	905.4	3,771,648	1,330,020	5,101,668	5,634.71
D0321	Kaw Valley	Pottawatomie	2,062.5	8,612,616	3,011,686	11,624,302	5,636.03
D0225	Fowler	Meade	351.4	1,461,380	519,526	1,980,906	5,637.18
D0438	Skyline Schools	Pratt	795.2	3,386,384	1,096,377	4,482,761	5,637.27
D0469	Lansing	Leavenworth	3,805.3	15,955,295	5,508,357	21,463,652	5,640.46
D0501	Topeka Public Schools	Shawnee	23,749.0	99,260,918	34,704,953	133,965,871	5,640.91
D0219	Minneola	Clark	495.7	2,108,788	687,905	2,796,693	5,641.91
D0362	Prairie View	Linn	1,794.9	7,471,661	2,656,570	10,128,231	5,642.78
D0497	Lawrence	Douglas	18,121.5	77,242,659	25,050,913	102,293,572	5,644.87
D0396	Douglass Public Schools	Butler	1,244.4	5,201,797	1,825,392	7,027,189	5,647.28
D0373	Newton	Harvey	5,246.4	22,710,401	6,924,245	29,634,646	5,648.57
D0334	Southern Cloud	Cloud	454.6	1,893,202	675,479	2,568,681	5,650.63
D0401	Chase-Raymond	Rice	417.9	1,745,570	615,854	2,361,424	5,650.69
D0368	Paola	Miami	3,100.7	12,999,412	4,532,983	17,532,395	5,654.33
D0407	Russell County	Russell	1,546.0	6,447,903	2,295,676	8,743,579	5,655.61
D0500	Kansas City	Wyandotte	37,685.7	162,995,975	50,209,933	213,205,908	5,657.48
D0508	Baxter Springs	Cherokee	1,808.8	7,868,522	2,373,599	10,242,121	5,662.28
D0357	Belle Plaine	Sumner	1,237.8	5,155,965	1,853,774	7,009,739	5,662.99
D0477	Ingalls	Gray	485.7	2,022,941	731,243	2,754,184	5,670.55
D0448	Inman	McPherson	831.0	3,493,722	1,220,605	4,714,327	5,673.08
D0268	Cheney	Sedgwick	1,368.9	5,761,302	2,006,788	7,768,090	5,674.70
D0378	Riley County	Riley	1,266.3	5,498,573	1,688,275	7,186,848	5,675.47
D0423	Moundridge	McPherson	782.1	3,294,446	1,146,541	4,440,987	5,678.29
D0460	Hesston	Harvey	1,321.8	5,556,331	1,949,423	7,505,754	5,678.43
D0338	Valley Falls	Jefferson	780.9	3,278,913	1,155,903	4,434,816	5,679.11
D0231	Gardner Edgerton	Johnson	9,062.5	38,260,232	13,247,524	51,507,756	5,683.61
D0251	North Lyon County	Lyon	824.5	3,482,170	1,209,385	4,691,555	5,690.18
D0452	Stanton County	Stanton	875.9	3,806,869	1,177,302	4,984,171	5,690.34
D0217	Rolla	Morton	325.5	1,356,641	495,617	1,852,258	5,690.50
D0237	Smith Center	Smith	836.0	3,510,518	1,253,151	4,763,669	5,698.17
D0111	Doniphan West Schools	Doniphan	683.0	2,909,695	984,869	3,894,564	5,702.14
D0509	South Haven	Sumner	483.5	2,043,731	714,669	2,758,400	5,705.07
D0248	Girard	Crawford	1,795.5	7,866,149	2,391,779	10,257,928	5,713.13
D0465	Winfield	Cowley	3,583.0	14,926,623	5,550,672	20,477,295	5,715.13
D0367	Osawatimie	Miami	2,230.2	9,493,161	3,256,007	12,749,168	5,716.60
D0416	Louisburg	Miami	2,423.1	10,321,954	3,532,402	13,854,356	5,717.62
D0468	Healy Public Schools	Lane	185.3	784,894	275,063	1,059,957	5,720.22
D0383	Manhattan-Ogden	Riley	10,253.9	43,936,999	14,749,039	58,686,038	5,723.28

Disparity Test - FY2019 Actuals Updated 11/25/2019			Col 1	Col 2	Col 3	Col 4	Col 5	
			2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	2018-19 Actual	(sort low-high)
			Total WTD FTE (incl Virtual)	General Fund	Supplemental General Fund	Total (Col 2 + Col 3)	Amount Per Pupil (Col 4 / Col 1)	
USD #	District Name	County						
D0512	Shawnee Mission Pub Sch	Johnson	40,698.1	171,588,611	61,487,963	233,076,574	5,726.96	
D0233	Olathe	Johnson	50,035.9	213,355,151	73,316,285	286,671,436	5,729.32	
D0394	Rose Hill Public Schools	Butler	2,284.9	9,780,083	3,311,515	13,091,598	5,729.74	22,904.0
D0496	Pawnee Heights	Pawnee	352.7	1,501,568	519,306	2,020,874	5,730.27	
D0275	Triplains	Logan	186.0	794,299	272,178	1,066,477	5,733.75	
D0267	Renwick	Sedgwick	2,631.7	11,249,391	3,852,009	15,101,400	5,738.27	
D0498	Valley Heights	Marshall	809.5	3,422,105	1,230,992	4,653,097	5,748.11	
D0113	Prairie Hills	Nemaha	1,783.4	7,534,730	2,735,165	10,269,895	5,758.60	
D0310	Fairfield	Reno	681.4	2,998,447	928,418	3,926,865	5,762.94	
D0355	Ellinwood Public Schools	Barton	871.3	3,642,892	1,379,649	5,022,541	5,764.42	
D0377	Atchison Co Comm Schools	Atchison	1,094.9	4,688,367	1,628,254	6,316,621	5,769.13	
D0422	Kiowa County	Kiowa	686.7	3,247,464	724,338	3,971,802	5,783.62	
D0398	Peabody-Burns	Marion	599.2	2,543,862	923,726	3,467,588	5,787.51	
D0384	Blue Valley	Riley	509.4	2,207,942	746,943	2,954,885	5,800.72	
D0481	Rural Vista	Dickinson	599.5	2,505,086	978,309	3,483,395	5,810.50	
D0209	Moscow Public Schools	Stevens	435.5	1,813,858	718,381	2,532,239	5,814.56	
D0344	Pleasanton	Linn	695.1	3,019,299	1,022,535	4,041,834	5,814.75	
D0399	Paradise	Russell	301.5	1,301,200	456,744	1,757,944	5,830.66	
D0269	Palco	Rooks	267.4	1,131,926	427,454	1,559,380	5,831.64	
D0505	Chetopa-St. Paul	Labette	843.7	3,542,641	1,382,542	4,925,183	5,837.95	
D0203	Piper-Kansas City	Wyandotte	3,330.7	14,729,153	4,750,775	19,479,928	5,848.60	
D0476	Copeland	Gray	264.9	1,200,109	354,733	1,554,842	5,869.54	
D0351	Macksville	Stafford	556.0	2,550,392	724,370	3,274,762	5,889.86	
D0350	St John-Hudson	Stafford	684.6	3,037,776	1,006,442	4,044,218	5,907.42	
D0474	Haviland	Kiowa	282.3	1,305,021	385,226	1,690,247	5,987.41	
D0429	Troy Public Schools	Doniphan	641.0	3,044,408	873,858	3,918,266	6,112.74	
D0292	Wheatland	Gove	303.2	1,365,097	515,101	1,880,198	6,201.18	
D0349	Stafford	Stafford	541.9	2,637,847	723,032	3,360,879	6,202.03	
D0371	Montezuma	Gray	448.4	2,274,969	598,917	2,873,886	6,408.73	
D0291	Grinnell Public Schools	Gove	217.3	1,171,108	264,000	1,435,108	6,604.27	
	Grand Total		810,935.1	3,412,651,414	1,115,358,966	4,528,010,380	5,583.69	
		5% =	40,546.8				5,729.32	95th
							5,456.67	5th
							272.64	
						FY19 Actual	5.00%	