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To: Chief School Administrators
District Business Manager

From: S. Craig Neuenswander, Deputy Commissioner,
Division of Fiscal & Admin Services

Sara Barnes, Assistant Director, School Finance

Date: January 4, 2021

Subject: Impact Aid - Local Tax Proportion and Disparity (FY20 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 2020. Final data must be submitted to demonstrate that the State's program met the disparity standard for fiscal year 2020.

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

- Column 1 - 2019-2020 Actual General Fund local tax revenues
(Beginning FY15, 20mills ad valorem sent to State Treasurer and redistributed as General State Aid)
- Column 2 - 2019-2020 Actual Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20 and 25)
- Column 3 - 2019-2020 Actual Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2019-2020 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 - 2019-2020 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 2019-2020 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 2019-2020 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 (2018-2019) or second preceding school year (2017-2018) FTE plus current year (2019-2020) 4-year old at-risk. If a district meets specific criteria, they may be eligible to use the three-year average (2016-2017, 2017-2018 and 2019-2019) plus current year (2019-2020) 4-year old at-risk.• low or high enrollment weighted FTE
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- bilingual weighted FTE (the higher of bilingual contact hours times .395 or bilingual headcount times .185)
- 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 0.25)
- transportation weighted FTE (based on eligible students \geq 2.5 miles from residence to attendance center: the higher of 2016-2017 or 2019-2020 transportation aid divided by \$4,436)
- ancillary facilities weighting (USD 229, USD 230, USD 231 and USD 233 Board of Tax Appeals amount divided by \$4,436).
- cost of living weighted FTE (USD 203, USD 229, USD 231, USD 232, USD 233, USD 416, USD 497 and USD 512 Board of Tax Appeals amount divided by \$4,436)
- Ft. Hays State University – Math & Science Academy FTE
- virtual enrollment FTE
- special education weighted FTE

Column 2	2019-2020 Actual General Fund Expenditures; includes Special Education state aid and Virtual Education state aid (Code 06 Line 175)
Column 3	2019-2020 Actual Supplemental General Fund Expenditures (Code 08 Line 175)
Column 4	2019-2020 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 5th percentile and above the 95th percentile. The expenditures per pupil (weighted FTE) at the 5th percentile is \$5,766.69 (USD 405 Lyons) and the expenditures per pupil (weighted FTE) at the 95th percentile is \$6,038.05 (USD 233 Olathe). The resulting disparity is 4.71% and is within the 25 percent disparity allowed under section 7009(b)(2).

$$\begin{array}{r} \$ 6,038.05 \\ - 5,766.69 \\ \hline 271.35 \\ \div 5,766.69 \\ \hline 4.71 \% \end{array}$$

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

Enclosures

Updated 12/31/2020		Local Tax Proportion - 2019-2020 Actuals								
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7		
		2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual
		General Fund	Supp General	General & Supp General	Adult Ed Fund	Total	Local Tax	Impact Aid		
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	559,708,971	559,708,971	1,086,549	560,795,520	100%	16,452,288
YES	D0110	Thunder Ridge Schools	Phillips	0	645,188	645,188	0	645,188	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	22,726	22,726	0	22,726	100.00%	5,808,418
YES	D0211	Norton Community Schools	Norton	0	962,295	962,295	0	962,295	100.00%	4,661
YES	D0244	Burlington	Coffey	0	2,171,828	2,171,828	0	2,171,828	100.00%	20,858
YES	D0260	Derby	Sedgwick	0	6,008,844	6,008,844	0	6,008,844	100.00%	122,669
YES	D0272	Waconda	Mitchell	0	621,290	621,290	0	621,290	100.00%	45,615
YES	D0287	West Franklin	Franklin	0	796,330	796,330	0	796,330	100.00%	9,033
YES	D0307	Ell-Saline	Saline	0	575,084	575,084	0	575,084	100.00%	21,840
YES	D0337	Royal Valley	Jackson	0	590,977	590,977	0	590,977	100.00%	309,647
YES	D0340	Jefferson West	Jefferson	0	672,440	672,440	0	672,440	100.00%	29,757
YES	D0341	Oskaloosa Public Schools	Jefferson	0	562,310	562,310	0	562,310	100.00%	42,903
YES	D0343	Perry Public Schools	Jefferson	0	1,178,622	1,178,622	0	1,178,622	100.00%	13,745
YES	D0378	Riley County	Riley	0	915,856	915,856	0	915,856	100.00%	69,678
YES	D0379	Clay Center	Clay	0	1,399,646	1,399,646	0	1,399,646	100.00%	30,425
YES	D0383	Manhattan-Ogden	Riley	0	10,561,157	10,561,157	291,707	10,852,864	97.31%	53,150
YES	D0384	Blue Valley	Riley	0	563,817	563,817	0	563,817	100.00%	58,282
YES	D0389	Eureka	Greenwood	0	674,311	674,311	0	674,311	100.00%	9,360
YES	D0430	South Brown County	Brown	0	753,035	753,035	0	753,035	100.00%	63,687
YES	D0435	Abilene	Dickinson	0	1,277,246	1,277,246	0	1,277,246	100.00%	0
YES	D0446	Independence	Montgomery	0	1,723,380	1,723,380	0	1,723,380	100.00%	18,424
YES	D0449	Easton	Leavenworth	0	716,424	716,424	0	716,424	100.00%	0
YES	D0453	Leavenworth	Leavenworth	0	2,692,330	2,692,330	0	2,692,330	100.00%	48,860
YES	D0469	Lansing	Leavenworth	0	1,995,499	1,995,499	0	1,995,499	100.00%	17,195
YES	D0473	Chapman	Dickinson	0	1,332,022	1,332,022	0	1,332,022	100.00%	27,259
YES	D0475	Geary County Schools	Geary	0	2,922,325	2,922,325	0	2,922,325	100.00%	9,589,577
YES	D0481	Rural Vista	Dickinson	0	862,140	862,140	0	862,140	100.00%	0

	Disparity Test - FY2020 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 12/31/2020						(sort low-high)	
			2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	
			Total WTD FTE	General Fund	Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)		General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0502	Lewis	Edwards	327.2	1,427,803	272,830	1,700,633	5,197.53	
D0299	Sylvan Grove	Lincoln	571.4	2,480,307	542,927	3,023,234	5,290.92	
D0479	Crest	Anderson	522.7	2,321,401	536,000	2,857,401	5,466.62	
D0397	Centre	Marion	704.6	3,144,940	716,476	3,861,416	5,480.68	
D0218	Elkhart	Morton	1,601.0	7,648,398	1,194,447	8,842,845	5,523.33	
D0482	Dighton	Lane	499.3	2,215,898	545,917	2,761,815	5,531.37	
D0400	Smoky Valley	McPherson	1,749.5	7,439,666	2,269,748	9,709,414	5,549.72	
D0103	Cheylin	Cheyenne	354.4	1,573,476	406,412	1,979,888	5,586.59	
D0385	Andover	Butler	8,262.5	35,974,831	10,388,114	46,362,945	5,611.23	
D0285	Cedar Vale	Chautauqua	358.2	1,593,763	425,000	2,018,763	5,635.85	
D0483	Kismet-Plains	Seward	1,476.3	6,546,955	1,800,000	8,346,955	5,653.97	
D0216	Deerfield	Kearny	469.4	2,083,034	594,033	2,677,067	5,703.17	
D0235	Uniontown	Bourbon	896.6	3,915,606	1,222,364	5,137,970	5,730.50	
D0330	Mission Valley	Wabaunsee	1,020.2	4,480,980	1,374,650	5,855,630	5,739.69	
D0356	Conway Springs	Sumner	826.4	3,599,029	1,146,801	4,745,830	5,742.78	
D0463	Udall	Cowley	656.3	2,874,413	895,545	3,769,958	5,744.26	
D0432	Victoria	Ellis	556.6	2,441,514	756,148	3,197,662	5,744.99	
D0258	Humboldt	Allen	1,382.5	6,206,921	1,737,676	7,944,597	5,746.41	
D0230	Spring Hill	Johnson	6,161.0	28,020,363	7,469,762	35,490,125	5,760.42	
D0327	Ellsworth	Ellsworth	1,168.1	5,138,534	1,591,967	6,730,501	5,761.92	
D0480	Liberal	Seward	8,066.0	36,064,800	10,424,815	46,489,615	5,763.65	
D0436	Caney Valley	Montgomery	1,373.5	6,048,490	1,870,765	7,919,255	5,765.75	39,003.8
D0405	Lyons	Rice	1,560.4	6,985,313	2,013,036	8,998,349	5,766.69	
D0252	Southern Lyon County	Lyon	967.3	4,261,070	1,317,739	5,578,809	5,767.40	
D0107	Rock Hills	Jewell	682.8	3,088,447	850,000	3,938,447	5,768.08	
D0440	Halstead	Harvey	1,400.8	6,196,488	1,896,178	8,092,666	5,777.17	
D0286	Chautauqua Co Community	Chautauqua	815.6	3,614,992	1,097,118	4,712,110	5,777.48	
D0459	Bucklin	Ford	514.7	2,273,105	700,606	2,973,711	5,777.56	
D0214	Ulysses	Grant	2,563.6	11,334,192	3,488,823	14,823,015	5,782.11	
D0382	Pratt	Pratt	2,003.9	8,889,955	2,701,002	11,590,957	5,784.20	
D0312	Haven Public Schools	Reno	1,560.4	6,876,440	2,149,335	9,025,775	5,784.33	
D0314	Brewster	Thomas	329.4	1,464,933	440,849	1,905,782	5,785.62	
D0264	Clearwater	Sedgwick	1,815.1	8,032,711	2,471,036	10,503,747	5,786.87	
D0389	Eureka	Greenwood	1,295.7	5,731,460	1,766,831	7,498,291	5,787.06	
D0408	Marion-Florence	Marion	1,008.0	4,468,864	1,364,492	5,833,356	5,787.16	
D0361	Anthony-Harper	Harper	1,662.6	7,404,448	2,218,849	9,623,297	5,788.22	
D0215	Lakin	Kearny	1,200.6	5,325,862	1,624,038	6,949,900	5,788.69	
D0489	Hays	Ellis	4,584.4	20,314,177	6,223,790	26,537,967	5,788.73	
D0250	Pittsburg	Crawford	4,974.2	22,092,968	6,707,655	28,800,623	5,790.04	
D0246	Northeast	Crawford	980.1	4,354,145	1,321,489	5,675,634	5,790.87	
D0462	Central	Cowley	654.7	2,902,289	889,392	3,791,681	5,791.48	
D0343	Perry Public Schools	Jefferson	1,449.0	6,411,165	1,982,377	8,393,542	5,792.64	
D0437	Auburn Washburn	Shawnee	9,358.9	41,595,295	12,630,929	54,226,224	5,794.10	
D0336	Holton	Jackson	1,837.3	8,158,804	2,486,978	10,645,782	5,794.36	
D0340	Jefferson West	Jefferson	1,609.8	7,142,146	2,186,873	9,329,019	5,795.14	
D0345	Seaman	Shawnee	5,915.8	26,243,454	8,041,865	34,285,319	5,795.57	
D0335	North Jackson	Jackson	743.7	3,291,146	1,019,218	4,310,364	5,795.84	
D0282	West Elk	Elk	870.4	3,861,094	1,183,659	5,044,753	5,795.90	
D0316	Golden Plains	Thomas	488.5	2,183,964	647,467	2,831,431	5,796.17	
D0244	Burlington	Coffey	1,620.0	7,186,320	2,203,525	9,389,845	5,796.20	
D0309	Nickerson	Reno	2,029.8	9,023,178	2,742,518	11,765,696	5,796.43	
D0297	St Francis Comm Sch	Cheyenne	559.4	2,481,498	761,517	3,243,015	5,797.31	
D0202	Turner-Kansas City	Wyandotte	6,779.6	30,096,936	9,206,952	39,303,888	5,797.42	
D0290	Ottawa	Franklin	3,768.1	16,734,845	5,110,822	21,845,667	5,797.53	
D0457	Garden City	Finney	12,191.1	54,188,914	16,489,951	70,678,865	5,797.59	
D0499	Galena	Cherokee	1,537.6	6,834,357	2,080,303	8,914,660	5,797.84	
D0243	Lebo-Waverly	Coffey	856.3	3,799,737	1,165,837	4,965,574	5,798.87	
D0313	Buhler	Reno	3,424.7	15,198,277	4,662,263	19,860,540	5,799.21	
D0487	Herington	Dickinson	940.1	4,182,709	1,269,433	5,452,142	5,799.53	
D0428	Great Bend	Barton	4,622.1	20,498,537	6,307,944	26,806,481	5,799.63	
D0420	Osage City	Osage	1,267.4	5,629,686	1,720,941	7,350,627	5,799.77	
D0369	Burrton	Harvey	489.8	2,173,267	667,881	2,841,148	5,800.63	
D0421	Lyndon	Osage	855.0	3,812,916	1,147,303	4,960,219	5,801.20	

	Disparity Test - FY2020 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	Updated 12/31/2020						(sort low-high)
			2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 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					
D0454	Burlingame Public School	Osage	587.6	2,610,196	798,870	3,409,066	5,801.68
D0413	Chanute Public Schools	Neosho	3,116.4	13,838,578	4,242,247	18,080,825	5,801.83
D0446	Independence	Montgomery	3,217.9	14,284,261	4,385,859	18,670,120	5,801.96
D0311	Pretty Prairie	Reno	573.9	2,547,445	782,493	3,329,938	5,802.30
D0415	Hiawatha	Brown	1,739.1	7,724,984	2,366,251	10,091,235	5,802.56
D0494	Syracuse	Hamilton	1,162.4	5,158,620	1,586,725	6,745,345	5,802.95
D0241	Wallace County Schools	Wallace	434.0	1,923,492	595,223	2,518,715	5,803.49
D0114	Riverside	Doniphan	1,193.4	5,308,329	1,617,807	6,926,136	5,803.54
D0210	Hugoton Public Schools	Stevens	1,799.8	7,985,665	2,461,367	10,447,032	5,804.44
D0200	Greeley County Schools	Greeley	524.3	2,326,315	717,570	3,043,885	5,805.62
D0445	Coffeyville	Montgomery	2,994.6	13,291,246	4,094,083	17,385,329	5,805.66
D0254	Barber County North	Barber	959.5	4,262,424	1,308,351	5,570,775	5,805.91
D0439	Sedgwick Public Schools	Harvey	858.7	3,817,162	1,169,095	4,986,257	5,806.75
D0352	Goodland	Sherman	1,662.9	7,399,904	2,259,031	9,658,935	5,808.49
D0288	Central Heights	Franklin	1,083.3	4,826,810	1,465,752	6,292,562	5,808.70
D0105	Rawlins County	Rawlins	715.6	3,177,870	980,140	4,158,010	5,810.52
D0320	Wamego	Pottawatomie	2,262.3	10,082,329	3,063,956	13,146,285	5,810.94
D0102	Cimarron-Ensign	Gray	1,211.6	5,372,007	1,669,484	7,041,491	5,811.73
D0342	McLouth	Jefferson	986.4	4,391,109	1,341,837	5,732,946	5,811.99
D0272	Waconda	Mitchell	626.3	2,789,871	850,358	3,640,229	5,812.28
D0326	Logan	Phillips	368.4	1,630,379	511,140	2,141,519	5,813.03
D0287	West Franklin	Franklin	1,264.3	5,615,434	1,734,171	7,349,605	5,813.18
D0249	Frontenac Public Schools	Crawford	1,608.7	7,165,352	2,187,833	9,353,185	5,814.13
D0332	Cunningham	Kingman	403.2	1,789,223	555,068	2,344,291	5,814.21
D0395	LaCrosse	Rush	604.7	2,683,016	833,000	3,516,016	5,814.48
D0259	Wichita	Sedgwick	85,246.0	379,097,673	116,692,449	495,790,122	5,815.99
D0303	Ness City	Ness	559.4	2,482,406	771,082	3,253,488	5,816.03
D0308	Hutchinson Public Schools	Reno	7,349.2	32,837,184	9,907,885	42,745,069	5,816.29
D0444	Little River	Rice	595.0	2,643,166	820,109	3,463,275	5,820.63
D0323	Rock Creek	Pottawatomie	1,805.4	8,049,183	2,459,471	10,508,654	5,820.68
D0205	Bluestem	Butler	985.1	4,371,187	1,363,236	5,734,423	5,821.16
D0412	Hoxie Community Schools	Sheridan	740.8	3,287,329	1,025,189	4,312,518	5,821.43
D0211	Norton Community Schools	Norton	1,251.6	5,564,577	1,721,984	7,286,561	5,821.80
D0379	Clay Center	Clay	2,090.6	9,327,415	2,845,478	12,172,893	5,822.68
D0403	Otis-Bison	Rush	546.2	2,441,919	738,956	3,180,875	5,823.65
D0253	Emporia	Lyon	7,217.5	32,198,591	9,834,431	42,033,022	5,823.76
D0270	Plainville	Rooks	708.2	3,151,462	974,431	4,125,893	5,825.89
D0283	Elk Valley	Elk	323.3	1,434,525	449,190	1,883,715	5,826.52
D0366	Woodson	Woodson	956.8	4,265,895	1,309,007	5,574,902	5,826.61
D0294	Oberlin	Decatur	687.0	3,069,997	933,185	4,003,182	5,827.05
D0220	Ashland	Clark	463.6	2,056,530	645,125	2,701,655	5,827.56
D0409	Atchison Public Schools	Atchison	2,822.5	12,608,428	3,840,707	16,449,135	5,827.86
D0234	Fort Scott	Bourbon	2,992.7	13,371,070	4,070,333	17,441,403	5,827.98
D0108	Washington Co. Schools	Washington	688.3	3,030,078	981,521	4,011,599	5,828.27
D0358	Oxford	Sumner	819.4	3,741,592	1,034,542	4,776,134	5,828.82
D0306	Southeast Of Saline	Saline	1,259.0	5,675,361	1,663,372	7,338,733	5,829.02
D0503	Parsons	Labette	2,251.6	10,060,209	3,064,842	13,125,051	5,829.21
D0507	Satanta	Haskell	619.4	2,748,399	862,292	3,610,691	5,829.34
D0381	Spearville	Ford	609.3	2,703,727	848,922	3,552,649	5,830.71
D0353	Wellington	Sumner	2,568.9	11,485,111	3,493,674	14,978,785	5,830.82
D0337	Royal Valley	Jackson	1,561.1	6,930,706	2,172,032	9,102,738	5,830.98
D0115	Nemaha Central	Nemaha	1,037.8	4,605,635	1,445,809	6,051,444	5,831.03
D0372	Silver Lake	Shawnee	1,208.1	5,403,542	1,640,980	7,044,522	5,831.24
D0109	Republic County	Republic	995.5	4,410,513	1,395,684	5,806,197	5,832.44
D0449	Easton	Leavenworth	1,251.9	5,599,582	1,703,766	7,303,348	5,833.81
D0255	South Barber	Barber	540.4	2,416,560	736,043	3,152,603	5,833.83
D0223	Barnes	Washington	746.3	3,331,770	1,022,440	4,354,210	5,834.40
D0430	South Brown County	Brown	1,189.0	5,276,470	1,661,212	6,937,682	5,834.89
D0470	Arkansas City	Cowley	4,815.5	21,541,552	6,558,267	28,099,819	5,835.29
D0484	Fredonia	Wilson	1,271.5	5,645,250	1,776,775	7,422,025	5,837.30
D0447	Cherryvale	Montgomery	1,498.7	6,714,267	2,044,436	8,758,703	5,844.20
D0341	Oskaloosa Public Schools	Jefferson	1,268.5	5,690,003	1,724,220	7,414,223	5,844.87
D0289	Wellsville	Franklin	1,385.6	6,214,391	1,884,949	8,099,340	5,845.37

	Disparity Test - FY2020 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	Updated 12/31/2020						(sort low-high)
			2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 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					
D0431	Hoisington	Barton	1,371.0	6,150,805	1,868,293	8,019,098	5,849.09
D0271	Stockton	Rooks	689.3	3,094,357	939,260	4,033,617	5,851.76
D0390	Hamilton	Greenwood	187.6	842,573	255,434	1,098,007	5,852.92
D0464	Tonganoxie	Leavenworth	2,840.7	12,764,078	3,868,440	16,632,518	5,855.08
D0423	Moundridge	McPherson	765.2	3,394,427	1,087,003	4,481,430	5,856.55
D0227	Hodgeman County schools	Hodgeman	572.8	2,541,972	816,132	3,358,104	5,862.61
D0374	Sublette	Haskell	911.8	4,005,991	1,340,329	5,346,320	5,863.48
D0471	Dexter	Cowley	451.4	2,031,678	615,306	2,646,984	5,863.94
D0466	Scott County	Scott	1,618.5	7,287,896	2,203,104	9,491,000	5,864.07
D0401	Chase-Raymond	Rice	411.6	1,825,671	588,487	2,414,158	5,865.30
D0380	Vermillion	Marshall	969.9	4,342,625	1,346,938	5,689,563	5,866.13
D0359	Argonia Public Schools	Sumner	435.0	1,959,454	592,512	2,551,966	5,866.59
D0473	Chapman	Dickinson	1,836.0	8,270,912	2,501,569	10,772,481	5,867.36
D0281	Graham County	Graham	769.1	3,414,770	1,097,966	4,512,736	5,867.55
D0504	Oswego	Labette	979.6	4,415,088	1,334,905	5,749,993	5,869.74
D0260	Derby	Sedgwick	10,199.0	45,977,968	13,888,727	59,866,695	5,869.86
D0376	Sterling	Rice	913.3	4,050,415	1,310,729	5,361,144	5,870.08
D0262	Valley Center Pub Sch	Sedgwick	4,487.5	19,973,175	6,375,000	26,348,175	5,871.42
D0364	Marysville	Marshall	1,371.7	6,134,879	1,919,525	8,054,404	5,871.84
D0475	Geary County Schools	Geary	11,793.2	52,613,460	16,642,155	69,255,615	5,872.50
D0346	Jayhawk	Linn	1,232.6	5,504,786	1,741,004	7,245,790	5,878.46
D0245	LeRoy-Gridley	Coffey	477.7	2,139,574	668,986	2,808,560	5,879.34
D0101	Erie-Galesburg	Neosho	1,060.1	4,760,061	1,473,524	6,233,585	5,880.19
D0438	Skyline Schools	Pratt	791.2	3,547,590	1,104,914	4,652,504	5,880.31
D0493	Columbus	Cherokee	1,757.7	7,941,523	2,394,926	10,336,449	5,880.67
D0453	Leavenworth	Leavenworth	5,742.5	26,040,443	7,731,993	33,772,436	5,881.14
D0300	Comanche County	Comanche	684.5	3,094,251	932,936	4,027,187	5,883.40
D0224	Clifton-Clyde	Washington	634.6	2,850,228	885,122	3,735,350	5,886.15
D0388	Ellis	Ellis	771.6	3,490,496	1,052,484	4,542,980	5,887.74
D0110	Thunder Ridge Schools	Phillips	500.5	2,232,765	714,955	2,947,720	5,889.55
D0315	Colby Public Schools	Thomas	1,536.9	6,833,609	2,218,421	9,052,030	5,889.80
D0443	Dodge City	Ford	12,864.1	56,558,933	19,224,563	75,783,496	5,891.11
D0392	Osborne County	Osborne	580.7	2,616,194	805,611	3,421,805	5,892.55
D0219	Minneola	Clark	504.3	2,263,586	708,333	2,971,919	5,893.16
D0450	Shawnee Heights	Shawnee	5,321.1	23,661,470	7,698,770	31,360,240	5,893.60
D0206	Remington-Whitewater	Butler	1,004.1	4,445,894	1,475,000	5,920,894	5,896.72
D0339	Jefferson County North	Jefferson	927.5	4,184,868	1,284,673	5,469,541	5,897.08
D0348	Baldwin City	Douglas	2,138.8	9,566,615	3,046,596	12,613,211	5,897.33
D0266	Maize	Sedgwick	10,748.3	47,977,441	15,412,137	63,389,578	5,897.64
D0284	Chase County	Chase	699.9	3,150,803	980,841	4,131,644	5,903.19
D0247	Cherokee	Crawford	1,059.3	4,767,916	1,487,818	6,255,734	5,905.54
D0456	Marais Des Cygnes Valley	Osage	524.4	2,369,753	727,336	3,097,089	5,905.97
D0435	Abilene	Dickinson	2,341.5	10,664,029	3,165,494	13,829,523	5,906.18
D0298	Lincoln	Lincoln	714.4	3,247,302	973,179	4,220,481	5,907.73
D0490	El Dorado	Butler	2,975.7	13,096,627	4,501,576	17,598,203	5,914.00
D0500	Kansas City	Wyandotte	37,773.9	171,899,240	51,505,839	223,405,079	5,914.27
D0329	Mill Creek Valley	Wabaunsee	880.2	3,866,898	1,339,146	5,206,044	5,914.61
D0365	Garnett	Anderson	1,769.6	7,860,456	2,610,000	10,470,456	5,916.85
D0506	Labette County	Labette	2,576.6	11,740,689	3,507,923	15,248,612	5,918.11
D0322	Onaga-Havensville-Wheaton	Pottawatomie	590.1	2,664,759	827,574	3,492,333	5,918.21
D0508	Baxter Springs	Cherokee	1,720.6	7,881,712	2,301,822	10,183,534	5,918.71
D0386	Madison-Virgil	Greenwood	523.6	2,351,205	747,894	3,099,099	5,918.83
D0204	Bonner Springs	Wyandotte	4,326.3	19,211,288	6,402,555	25,613,843	5,920.56
D0375	Circle	Butler	2,770.6	12,305,693	4,100,000	16,405,693	5,921.46
D0373	Newton	Harvey	5,168.3	23,588,391	7,018,825	30,607,216	5,922.11
D0321	Kaw Valley	Pottawatomie	2,002.2	8,864,807	2,995,346	11,860,153	5,923.56
D0333	Concordia	Cloud	1,876.7	8,520,711	2,597,708	11,118,419	5,924.45
D0410	Durham-Hillsboro-Lehigh	Marion	1,155.3	5,130,666	1,713,715	6,844,381	5,924.50
D0418	McPherson	McPherson	3,574.8	15,830,749	5,349,264	21,180,013	5,924.81
D0407	Russell County	Russell	1,561.4	6,931,938	2,323,421	9,255,359	5,927.60
D0229	Blue Valley	Johnson	33,200.9	147,209,855	49,614,081	196,823,936	5,928.27
D0265	Goddard	Sedgwick	8,438.8	37,426,941	12,604,230	50,031,171	5,928.73
D0497	Lawrence	Douglas	17,865.8	80,562,560	25,362,589	105,925,149	5,928.93

	Disparity Test - FY2020 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5
	Updated 12/31/2020						(sort low-high)
			2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual
			Total WTD FTE	General Fund	Supplemental	Total	Amount Per Pupil
USD #	District Name	County	(incl Virtual)		General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)
D0452	Stanton County	Stanton	883.1	4,021,823	1,214,192	5,236,015	5,929.13
D0360	Caldwell	Sumner	559.9	2,486,319	834,398	3,320,717	5,930.91
D0273	Beloit	Mitchell	1,464.4	6,693,744	1,993,376	8,687,120	5,932.20
D0232	De Soto	Johnson	10,065.7	44,643,931	15,071,521	59,715,452	5,932.57
D0448	Inman	McPherson	816.4	3,617,635	1,225,728	4,843,363	5,932.59
D0240	Twin Valley	Ottawa	1,128.2	5,003,657	1,690,425	6,694,082	5,933.42
D0411	Goessel	Marion	614.4	2,725,478	920,145	3,645,623	5,933.63
D0207	Ft Leavenworth	Leavenworth	2,225.9	9,874,092	3,337,779	13,211,871	5,935.52
D0402	Augusta	Butler	3,081.2	13,675,013	4,613,570	18,288,583	5,935.54
D0239	North Ottawa County	Ottawa	1,138.1	5,050,129	1,705,556	6,755,685	5,935.93
D0261	Haysville	Sedgwick	8,882.8	39,421,876	13,307,384	52,729,260	5,936.11
D0467	Leoti	Wichita	748.9	3,332,358	1,113,900	4,446,258	5,937.05
D0331	Kingman - Norwich	Kingman	1,671.5	7,418,827	2,505,065	9,923,892	5,937.24
D0242	Weskan	Wallace	252.2	1,116,752	380,707	1,497,459	5,937.59
D0257	Iola	Allen	2,173.5	9,641,963	3,263,948	12,905,911	5,937.76
D0263	Mulvane	Sedgwick	2,624.8	11,653,914	3,931,647	15,585,561	5,937.81
D0378	Riley County	Riley	1,221.8	5,590,592	1,664,740	7,255,332	5,938.23
D0226	Meade	Meade	761.0	3,375,142	1,143,854	4,518,996	5,938.23
D0363	Holcomb	Finney	1,613.9	7,162,267	2,422,435	9,584,702	5,938.85
D0426	Pike Valley	Republic	459.5	2,067,841	661,472	2,729,313	5,939.75
D0404	Riverton	Cherokee	1,365.9	6,258,968	1,855,884	8,114,852	5,941.03
D0368	Paola	Miami	3,017.5	13,414,304	4,514,666	17,928,970	5,941.66
D0396	Douglass Public Schools	Butler	1,198.0	5,323,949	1,796,816	7,120,765	5,944.13
D0461	Neodesha	Wilson	1,301.7	5,776,460	1,961,748	7,738,208	5,944.69
D0469	Lansing	Leavenworth	3,869.7	17,302,580	5,707,841	23,010,421	5,946.31
D0256	Marmaton Valley	Allen	605.7	2,763,291	839,615	3,602,906	5,948.33
D0501	Topeka Public Schools	Shawnee	23,045.2	102,708,174	34,417,527	137,125,701	5,950.28
D0419	Canton-Galva	McPherson	687.7	3,063,280	1,029,070	4,092,350	5,950.78
D0307	Ell-Saline	Saline	910.0	4,051,649	1,364,489	5,416,138	5,951.80
D0434	Santa Fe Trail	Osage	1,926.3	8,592,742	2,873,067	11,465,809	5,952.24
D0112	Central Plains	Ellsworth	950.3	4,208,976	1,447,749	5,656,725	5,952.46
D0477	Ingalls	Gray	492.9	2,187,114	747,295	2,934,409	5,953.36
D0212	Northern Valley	Norton	386.5	1,750,662	550,565	2,301,227	5,954.02
D0393	Solomon	Dickinson	684.5	3,047,182	1,030,933	4,078,115	5,957.80
D0511	Attica	Harper	381.9	1,755,448	520,591	2,276,039	5,959.78
D0248	Girard	Crawford	1,777.7	8,174,555	2,420,974	10,595,529	5,960.25
D0491	Eudora	Douglas	2,482.1	11,266,014	3,533,737	14,799,751	5,962.51
D0225	Fowler	Meade	334.2	1,473,771	519,410	1,993,181	5,964.04
D0357	Belle Plaine	Sumner	1,187.0	5,255,842	1,825,227	7,081,069	5,965.77
D0293	Quinter Public Schools	Gove	594.9	2,657,927	891,334	3,549,261	5,966.15
D0274	Oakley	Logan	791.6	3,504,458	1,218,639	4,723,097	5,966.52
D0305	Salina	Saline	11,486.9	51,549,690	17,000,000	68,549,690	5,967.66
D0367	Osawatomie	Miami	2,161.5	9,658,852	3,240,509	12,899,361	5,967.78
D0417	Morris County	Morris	1,475.2	6,622,981	2,183,384	8,806,365	5,969.61
D0268	Cheney	Sedgwick	1,339.2	5,989,602	2,007,202	7,996,804	5,971.33
D0338	Valley Falls	Jefferson	759.5	3,379,914	1,158,848	4,538,762	5,975.99
D0496	Pawnee Heights	Pawnee	333.9	1,490,293	507,236	1,997,529	5,981.82
D0468	Healy Public Schools	Lane	159.8	708,996	247,042	956,038	5,982.72
D0492	Flinthills	Butler	598.0	2,615,584	963,429	3,579,013	5,984.97
D0325	Phillipsburg	Phillips	1,149.7	5,297,390	1,583,881	6,881,271	5,985.28
D0334	Southern Cloud	Cloud	415.9	1,846,821	643,409	2,490,230	5,987.09
D0231	Gardner Edgerton	Johnson	8,949.1	40,189,917	13,398,900	53,588,817	5,988.18
D0208	Wakeeney	Trego	754.6	3,358,183	1,165,155	4,523,338	5,994.35
D0347	Kinsley-Offerle	Edwards	682.8	3,048,266	1,045,070	4,093,336	5,994.93
D0495	Ft Larned	Pawnee	1,585.2	7,100,272	2,408,867	9,509,139	5,998.70
D0237	Smith Center	Smith	846.5	3,785,807	1,295,220	5,081,027	6,002.39
D0362	Prairie View	Linn	1,741.2	7,819,546	2,632,887	10,452,433	6,003.01
D0267	Renwick	Sedgwick	2,581.5	11,639,229	3,867,122	15,506,351	6,006.72
D0460	Hesston	Harvey	1,348.0	6,080,354	2,017,245	8,097,599	6,007.12
D0251	North Lyon County	Lyon	780.6	3,519,997	1,169,852	4,689,849	6,008.01
D0106	Western Plains	Ness	298.9	1,321,048	474,862	1,795,910	6,008.40
D0383	Manhattan-Ogden	Riley	10,372.3	47,295,987	15,042,235	62,338,222	6,010.07
D0512	Shawnee Mission Pub Sch	Johnson	40,405.1	181,193,907	61,956,611	243,150,518	6,017.82

Disparity Test - FY2020 Actuals			Col 1	Col 2	Col 3	Col 4	Col 5	
Updated 12/31/2020							(sort low-high)	
			2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 Actual	2019-2020 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						
D0416	Louisburg	Miami	2,420.2	10,974,502	3,605,737	14,580,239	6,024.39	
D0465	Winfield	Cowley	3,599.7	16,018,536	5,672,055	21,690,591	6,025.67	
D0377	Atchison Co Comm Schools	Atchison	1,044.5	4,715,389	1,580,726	6,296,115	6,027.87	
D0217	Rolla	Morton	293.4	1,306,436	462,382	1,768,818	6,028.69	
D0422	Kiowa County	Kiowa	672.3	3,318,019	737,794	4,055,813	6,032.59	
D0203	Piper-Kansas City	Wyandotte	3,484.7	16,155,664	4,869,121	21,024,785	6,033.46	
D0233	Olathe	Johnson	49,352.5	224,060,095	73,932,552	297,992,647	6,038.05	
D0509	South Haven	Sumner	463.3	2,099,067	699,100	2,798,167	6,039.64	19,923.0
D0458	Basehor-Linwood	Leavenworth	3,706.5	17,096,686	5,299,717	22,396,403	6,042.47	
D0498	Valley Heights	Marshall	833.6	3,762,327	1,278,162	5,040,489	6,046.65	
D0113	Prairie Hills	Nemaha	1,760.2	7,896,293	2,747,624	10,643,917	6,046.99	
D0481	Rural Vista	Dickinson	570.5	2,545,135	906,448	3,451,583	6,050.10	
D0310	Fairfield	Reno	693.6	3,250,800	951,669	4,202,469	6,058.92	
D0344	Pleasanton	Linn	692.8	3,168,867	1,039,115	4,207,982	6,073.88	
D0398	Peabody-Burns	Marion	583.6	2,612,865	932,523	3,545,388	6,074.68	
D0394	Rose Hill Public Schools	Butler	2,269.8	10,422,511	3,367,809	13,790,320	6,075.61	
D0355	Ellinwood Public Schools	Barton	858.1	3,824,150	1,407,802	5,231,952	6,097.14	
D0275	Triplains	Logan	187.2	859,813	282,252	1,142,065	6,100.77	
D0111	Doniphan West Schools	Doniphan	649.6	2,999,969	966,085	3,966,054	6,105.38	
D0209	Moscow Public Schools	Stevens	418.0	1,854,248	699,394	2,553,642	6,109.19	
D0384	Blue Valley	Riley	499.6	2,307,094	748,782	3,055,876	6,116.65	
D0505	Chetopa-St. Paul	Labette	826.1	3,682,058	1,373,686	5,055,744	6,120.01	
D0476	Copeland	Gray	278.1	1,327,364	380,836	1,708,200	6,143.13	
D0269	Palco	Rooks	258.5	1,163,081	427,333	1,590,414	6,152.47	
D0350	St John-Hudson	Stafford	666.4	3,106,743	998,698	4,105,441	6,160.63	
D0399	Paradise	Russell	301.1	1,408,190	464,749	1,872,939	6,220.32	
D0474	Haviland	Kiowa	284.4	1,374,457	395,989	1,770,446	6,225.20	
D0351	Macksville	Stafford	531.6	2,604,294	721,532	3,325,826	6,256.26	
D0371	Montezuma	Gray	444.2	2,197,215	606,529	2,803,744	6,311.90	
D0429	Troy Public Schools	Doniphan	652.7	3,281,808	905,017	4,186,825	6,414.62	
D0387	Altoona-Midway	Wilson	451.0	2,305,584	592,231	2,897,815	6,425.31	
D0292	Wheatland	Gove	302.2	1,437,392	517,836	1,955,228	6,469.98	
D0349	Stafford	Stafford	533.3	2,779,974	726,871	3,506,845	6,575.75	
D0291	Grinnell Public Schools	Gove	207.0	1,143,434	230,000	1,373,434	6,634.95	
	Grand Total		800,016.2	3,580,697,406	1,133,368,027	4,714,065,433	5,892.46	
		5% =	40,000.8				6,038.05	95th
							5,766.69	5th
							271.35	
						FY2020 Actual	4.71%	