Approved: 2-7-95
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairman Rochelle Chronister at 3:30 p.m. on January 23, 1995 in Room 519-S of the Capitol.

All members were present except: Dale Swensen (excused)

Committee staff present: Ben Barrett, Legislative Research Department
Avis Swartzman, Revisor of Statutes
Carolyn Rampey, Legislative Research Department
Lois Thompson, Committee Secretary

Conferees appearing before the committee: Ben Barrett, Legislative Research Department

Others attending: See attached list

Ben Barrett of Legislative Research gave a comprehensive report on the formula for computing general state aid under the School District Finance and Quality Performance Act. He addressed low enrollment adjustment computation, weighting for providing transportation to public school pupils who reside 2.5 miles or more by usual traveled roads from school, weighting for full time enrollment in vocational education programs, bilingual education programs, at-risk pupils, and school facilities weighting. (Attachment 1)

Questions and Answers in Judge Bullock's School Finance Decision was provided to the committee. (Attachment 2)

The floor was opened to questions by committee members.

Due to the lateness of the hour, staff presentation on Constitutional powers of the State Board of Education was postponed to a later date.

The meeting adjourned at 4:55 p.m.

The next meeting of the committee will be January 24, 1995.

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

GUEST LIST

Committee: Education **Date:** 1-23

NAME: (Please print)	Address:	Company/Organization:
Donna Neufeld	Newton	USDA 373
Ruth Ann Hiebert	Newton	✓
Tom Bruno	Topeka	Allen & Assoc.
Harry Collette	KCK.	Texpecpea
Jacqueline Gordon	KCDD	Topeka
Sue Chase	Topeka	KNEA
Karen Lowery	Topeka	KASB
Marsha Strahm	Sabetha	CWA of Ks.
Drew Theophilus	Baldwin City	
Diane Gjerstad	Wichita	USD 259
Craig Grant	Topeka	KNEA
Jim Yonally	Overland Park	USD #512
Mark E. Tallman	Topeka	KASB
Mary Myers	Wichita	
Joanne Walker	Wichita, Ks	C.W.A.
Sonia McClintic	Wichita	
Connie Howell	Topeka	SBOE
Bob Johnson	Topeka	WW Law School
Helen Hayzlett	Lakin	
Bill Ryan	Montezuma	
Bill Yakel	LAKIN	
Rosie Cooper	Topeka	Keys For Networking
Hope Howell	Topeka	
Clinton B Peterson	Topeka	KS. Sen. Comm.

1994-95 EDITION

SCHOOL DISTRICT FINANCE AND QUALITY PERFORMANCE ACT

FORMULA FOR COMPUTING GENERAL STATE AID

STATE FINANCIAL AID	minus	LOCAL EFFORT	equals	GENERAL STATE AID

Kansas Legislative Research Department
July 1, 1994

House Education
Attachment 1
1-23-95

PART A

STATE FINANCIAL AID

BASE STATE AID PER PUPIL (BSAPP)	times	ADJUSTED ENROLLMENT	equals	STATE FINANCIAL AID (SFA)

The BSAPP is $3,600. However, if the appropriation in a school year for general state aid is insufficient to pay school districts' computed entitlements, the State Board of Education will reduce BSAPP -- and, therefore, SFA -- as necessary to match school district entitlements with the amount of funding that is available.

STATE FINANCIAL AID: ENROLLMENT ADJUSTMENTS AND ENROLLMENT DECREASES

In addition to the regular full-time equivalent enrollment in a school district, enrollment adjustments are added in order to reflect higher costs associated with serving certain pupil populations, transporting pupils, operating low enrollment school districts, and adding new school facilities.. There are six such weights.

Also, there is a "decreasing enrollment" feature which is designed to facilitate school district financial planning in the face of lower enrollments. This feature permits a school district with an enrollment decrease to base its SFA in the current school year partially on its enrollment in the preceding year.

ENROLLMENT ADJUSTMENTS

1. Low Enrollment

This weight applies to school districts having "regular" enrollments of under 1,900. The weights are driven from 1991-92 school district general fund budgets per pupil. More specifically, the median budgets per pupil (BPP) at three points are used for applying a mathematical formula that produces uniform weight adjustments commensurate with enrollment variations.

Enrollment	Basis for Computing Weights	BPP Median	Median BPP Difference	Enrollment Range	Adjustment Factor	Calculation of BPP Used in Weight Adjustment
Under 100	BPP median of 75-125	$7,337	NA	NA	NA	$7,337
100-299	linear adjustment, from median of 75-125 to median of 200-399	$7,337 $5,406	$ 7,337 $ -5,406 $ 1,931	200	$1,931 / 200 equals $9.655	$7,337 minus $9.655 (E-100) equals BPP used for computing low enrollment weight
300-1,899	linear adjustment, from median of 200-399 to median of 1,900 and over	$5,406 $3,426	$ 5,406 $ -3,426 $ 1,980	1,600	$1,980 / 1,600 equals $1.2375	$5,406 minus $1.2375 (E-300) equals BPP used for computing low enrollment weight

EXAMPLES: LOW ENROLLMENT ADJUSTMENT COMPUTATIONS

EXAMPLE 1

Enrollment = 95

$7,337.00 -3,426.00 $ 3,911.00	then	$3,911.00 $3,426.00	equals	1.141565	then	95 x 1.141565 108.448675	=	low enrollment adjustment of 108.4

EXAMPLE 2

Enrollment = 200

$7,337.00 - $9.655 (E-100) equals $965.50,
so

$7,337.00 - 965.50	then	$6,371.50 -3,426.00	then	$ 2,945.50 $ 3,426.00	equals	.859749	then	200 x.859749	equals	low enrollment adjustment of 171.9
Adjusted BPP $6,371.50		$2,945.50						171.949800		

EXAMPLE 3 (USED FOR GENERAL STATE AID CALCULATION LATER IN THIS ILLUSTRATION)

Enrollment = 1,400

$5,406 - $1.2375 (E-300) equals $1,361.25
so

$5,406.00 -1,361.25	then	$4,044.75 -3,426.00	then	$ 618.75 $ 3,426.00	equals	.180604	then	1,400 x.180604	equals	low enrollment adjustment of 252.8
Adj. BPP $4,004.75		$ 618.75						252.8456		

2. Transportation

This weight helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended.

The preceding year's cost of providing transportation to public and nonpublic school pupils, adjusted to net out costs of transporting pupils who live less than 2.5 miles from school, is determined. The resulting amount is divided by the number of public school pupils enrolled in the district who were residing 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district. The result (quotient) is the per pupil cost of transportation.

The per pupil cost of transportation of each district is then plotted on a density-cost graph. A statistical technique is employed to construct a "curve of best fit" for all school districts. (This procedure recognizes the relatively higher costs of per pupil transportation in sparsely populated areas as contrasted with densely populated areas.)

Based on a district's density (number of pupils enrolled in the district who reside 2.5 miles or more by the usually traveled road from school divided by the number of square miles in the district), the point on the curve of best fit is identified for each district. This is the formula per pupil cost of transportation of the district.

The formula per pupil cost then is divided by the BSAPP and the quotient is multiplied by the number of public school pupils in the current school year who live more than 2.5 miles from the school and for whom transportation is being provided. The result is the district's transportation weight enrollment adjustment.

EXAMPLE

1. From Density-Cost Graph: Formula Per Pupil Cost of Transportation = $600
2. Number of pupils transported 2.5 miles or more in current year = 500
3. BSAPP = $3,600

THEN

$ 600 $3,600	**equals**	.16667	**and**	500 x .1667 83.3500	**so**	weight adjustment for transportation	**equals**	83.4

3. Vocational Education (Program Weight)

This weight is determined by multiplying the full time equivalent enrollment in vocational education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for vocational education.

EXAMPLE

FTE Equivalent Vocational Education Enrollment (Sept. 20)		Factor		Vocational Education Program Weight Adjustment
60.0	**times**	0.5	**equals**	30.0

4. Bilingual Education (Program Weight)

This weight is determined by multiplying the full time equivalent enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.2. Revenue generated by this weight must be spent for bilingual education.

EXAMPLE

FTE Bilingual Program Enrollment (Sept. 20)		Factor		Bilingual Education Program Weight Adjustment
40.0	**times**	0.2	**equals**	8.0

5. At-Risk Pupil

This weight is determined by multiplying the number of pupils of a district who qualify for free meals under the National School Lunch Program by a factor of .05. A further condition is that in order for it to obtain this weight, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weight must be spent for at-risk pupil programs.

Pupils who receive services under the plan are determined on the basis of at-risk factors and not by virtue of eligibility for free meals under the National School Lunch Program.

EXAMPLE

Number of Pupils Qualifying for Free Lunches (Sept. 20)		Factor		At-Risk Pupil Weight Adjustment
420	**times**	0.05	**equals**	21.0

6. School Facilities Weight

This weight is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of .25 to produce the weight adjustment.

In order to qualify for this weight, the district must have utilized the full amount of the local option budget (LOB) authority authorized for the school year. This weight is available for two school years only -- the year in which the facility operation is commenced and the following year.

EXAMPLE

Enrollment of Pupils in New School Facility (Sept. 20)		Factor		School Facilities Weight Adjustment
260	**times**	0.25	**equals**	65.0

NOTE

In addition, the law permits a school district to appeal to the State Board of Tax Appeals for permission to levy a property tax for not more than two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted the maximum LOB, and have had an enrollment increase in each of the three preceding school years which averages 7 percent or more.

NOTE: All weight adjustments are based exclusively on current year features.

DECREASING ENROLLMENT ADD-ON

When a district's enrollment in the current school year has decreased from the preceding school year, the district may add to the enrollment in the current year one-half of the number of pupils by which the enrollment in the current school year has decreased -- up to a limit of 4 percent of the enrollment in the preceding school year.

EXAMPLE

Sept. 20 Enrollment		Then, the lesser of:		**so:** Current Year 9-20 Enrollment With Decreasing Enrollment Add-on	
Preceding Year:	1,410				
minus		4% of Preceding Year **times** .5 **equals**	28.2	Actual	1,390
Current Year:	1,390	**or**		**plus**	
equals		50% of Decrease -- Current Year from Preceding Year: (20 **times** .5 **equals** 10)	10	Add-on	10
Decrease:	20			**equals**	
		The Lesser Number is 10		"New" 9-20 Enrollment	1,400

LOCAL EFFORT

A school district's local effort is, in essence, a credit against its general state aid entitlement. Local effort represents locally generated resources that are available to the school district general fund to help finance the district's educational program.

The following items are defined as local effort:

Example		
$	1,800,000	1. proceeds of the uniform school district general fund property tax (33 mills in 1993 and 35 mills in 1994 and 1995),
	400,000	2. motor vehicle tax receipts,
	None	3. rental/lease vehicle excise tax receipts,
	200	4. mineral production tax receipts,
	5,000	5. industrial revenue bond and port authority bond in lieu of tax payments,
	None	6. federal P.L. 874 impact aid (in accord with federal law and regulations),
	None	7. tuition paid on behalf of nonresident pupils for enrollment in "regular" education services,
	3,000	8. unexpended and unencumbered balances remaining in the general fund,
	1,800	9. unexpended and unencumbered balances remaining in the "program weighted" funds, *i.e.*, -- transportation, bilingual, and vocational education funds except for the vocational fund of a district which operates a vocational school, and
	None	10. remaining proceeds of the former general fund and transportation tax levies prior to their repeal (repealed in 1992).
TOTAL LOCAL EFFORT	$ 2,210,000	

NOTES: 1. If the sum of a district's local effort exceeds its SFA entitlement, the district receives no general state aid and the "excess" amount is remitted to the State Treasurer and is credited to the State School District Finance Fund. Revenue in this fund is used for school district general state aid.

2. Proceeds from the recreational vehicle tax, enacted in 1994 and effective January 1, 1995, which are not specified as "local effort," will appear as unexpended or unencumbered balances of the general fund (Reference: 1994 House Sub. for S.B. 191).

PART C

GENERAL STATE AID

A district's general state aid entitlement is determined by subtracting the district's local effort from its SFA.

EXAMPLE

	$	6,696,720	SFA*
minus		2,210,000	Local Effort**
equals	$	4,486,720	GENERAL STATE AID

* $3,600 BSAPP times 1,860.2 (adjusted enrollment). However, if the appropriation for general state aid is insufficient to fund all school district entitlements, the $3,600 BSAPP is reduced to the level at which entitlements may be funded.

** Sum of local effort items.

ATTACHMENT I

THE LOCAL OPTION BUDGET (LOB)

School districts are authorized to adopt an LOB in an amount of up to 25.0 percent of the SFA. School districts may levy local property taxes to fund LOB spending authority. The supplemental general state aid program, is designed to provide a substantial degree of equalization among school districts in terms of their ability to utilize their LOB spending authority.

Other pertinent facts about the LOB authority:

- A district's use of LOB authority is subject to a 5 percent protest petition election procedure.
- A district's LOB authority, if not rejected by the electors, is good for up to four years, as proposed by the local school board. During this period, one increase in LOB authority is authorized, subject to the same protest petition election procedure.
- The 25.0 percent LOB authority is reduced commensurately with percentage increases in the BSAPP.

FORMULA FOR COMPUTING SUPPLEMENTAL GENERAL STATE AID

District Assessed Valuation Per Pupil (Prior Year) / 75th Percentile Assessed Valuation Per Pupil (Prior Year)	**subtracted from**	1.0	**times**	District's Local Option Budget	**equals**	Supplemental General State Aid

Supplemental General State Aid is based on an equalization principle which is designed to treat each school district as if its assessed valuation per pupil (AVPP) were equal to that of the district at the 75th percentile of AVPP. Under this formula, districts having AVPP above the 75th percentile receive no supplemental general state aid. However, such districts do not have to impose as high a tax rate as do districts having AVPP below the 75th percentile in order to fund their LOBs.

EXAMPLES

DISTRICT 1		DISTRICT 2	
Prior Year District AVPP	$30,000	Prior Year District AVPP	$70,000
Prior Year 75th Percentile AVPP	$43,046	Prior Year 75th Percentile AVPP	$43,046
so		**so**	
$30,000 / $43,046	**equals** 0.6969	$70,000 / $43,046	**equals** 1.6262
	then		
	1.0000	If the result equals or exceeds 1.0, the district receives no supplemental general state aid. 1.6262 exceeds 1.0, therefore the district receives no supplemental general state aid.	
minus	0.6969		
equals	0.3031 State Aid Ratio		
	then		
	$500,000 LOB		
times	0.3031 State Aid Ratio		
equals	$151,550 Supplemental General State Aid		

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ATTACHMENT II

FORMULA FOR COMPUTING SCHOOL DISTRICT BOND PRINCIPAL AND INTEREST OBLIGATION STATE AID PAYMENTS

Bond and interest state aid is based on an equalization principle which is designed to provide state aid inversely to school district assessed valuation per pupil. One matching rate is applicable for the duration of bond and interest payments associated with bonds issued prior to July 1, 1992. A different matching rate applies during the life of bonds issued on or after July 1, 1992.

For the school district having the median assessed valuation per pupil, the state aid ratio is 5 percent for contractual bond and interest obligations incurred prior to July 1, 1992 and 25 percent for contractual bond and interest obligations incurred on July 1, 1992 and thereafter.

This factor increases (decreases) by 1 percentage point for each $1,000 of assessed valuation per pupil of a district below (above) the median.

FORMULA

DISTRICT BOND AND INTEREST PAYMENT OBLIGATION FOR SCHOOL YEAR	**times**	STATE AID PERCENTAGE FACTOR	**equals**	CAPITAL IMPROVEMENTS STATE AID

EXAMPLES

DISTRICT 1				DISTRICT 2			
B&I Payment Obligations				B&I Payment Obligation			
Before 7-1-92		$100,000		Before 7-1-92		$100,000	
After 7-1-92		$ 80,000		After 7-1-92		$ 80,000	
District AVPP		$ 24,357		District AVPP		$ 36,357	
so				so			
Before 7-1-92	$100,000	After 7-1-92	$ 80,000	Before 7-1-92	$100,000	After 7-1-92	$ 80,000
Percentage Factor (From Table)	x 10%	Percentage Factor (From Table)	x 30%	Percentage Factor (From Table)	x NA	Percentage Factor (From Table)	x 17%
B&I State Aid	$ 10,000		$ 24,000	B&I State Aid	NA		$ 13,600
Total B&I Payment Due for Fiscal Year			$180,000	Total B&I Payment Due for Fiscal Year			$180,000
Amount from State Aid			$ 34,000	Amount from State Aid			$ 13,600

PARTIAL TABLE TO ILLUSTRATE BOND AND INTEREST STATE AID PROGRAM PRINCIPLE

		Bond and Interest State Aid Percentages		
	AVPP	Bond and Interest Obligations Prior to July 1, 1992	Bond and Interest Obligations On and After July 1, 1992	
	19,357	15	35	
	20,357	14	34	
	21,357	13	33	
	22,357	12	32	
	23,357	11	31	
	24,357	10	30	
	25,357	9	29	
	26,357	8	28	
	27,357	7	27	
	28,357	6	26	
Median AVPP	28,857	5%	25%	State Aid Percentage Factor
	29,357	4	24	
	30,357	3	23	
	31,357	2	22	
	32,357	1	21	
	33,357	0	20	
	34,357		19	
	35,357		18	
	36,357		17	
	37,357		16	
	38,357		15	

5-212-150
Rev. 6/94

FORM 150

1994-95

ESTIMATED LEGAL MAXIMUM BUDGET AND LOCAL OPTION BUDGET FOR UNIFIED SCHOOL DISTRICT NO. 343

(This form should be included with the budget document and filed with the State Board of Education)

General Fund Budget - Lines 1 through 9

1. Estimated 9-20-94 FTE enrollment (from Table I, if enrollment declined) . . = 954.0

2. Estimated weighted enrollment for districts under 1,900 FTE. 9-20-94 FTE enrollment (Line 1) 954.0 x 0.341703 factor (from Table II). . . . = 326.0

3. Estimated weighted bilingual education enrollment. 9-20-94 bilingual FTE(a) 0 x .2 . . . . . = 0.0

4. Estimated weighted vocational education enrollment. 9-20-94 vocational education FTE(b) 8.3333 x .5. . . . . = 4.2

5. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-94 142 x .05 . . . . . = 7.1

6. Estimated weighted FTE for new facilities. 9-20-94 enrollment of students attending a new facility(d) _____ x .25 . . . . . = 0

7. Estimated weighted FTE for transportation. (Table III, Line 5) . . . . . = 75.8

8. Estimated 9-20-94 FTE weighted enrollment (Lines 1+2+3+4+5+6+7) . . . . = 1367.1

9. Estimated 1994-95 operating budget. Line 8 1367.1 x $3,600 . . . . . = $ 4,921,560

Local Option Budget

10. Maximum local option budget. Line 9 4,921,560 x 8 %(e) . . . . . = $ 393,725

11. Additional authority authorized by State Board of Tax Appeals for operation of new facilities . . . . . = $_____

APPROVED COURSES/CLASSES/PLAN LISTED BELOW MUST QUALIFY UNDER K.S.A. 72-6407 et. seq.

(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-94 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours _____ ÷ 6 = 0.0 (Record on Line 3)

(b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-94 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours _____ ÷ 6 = 8.3333 (Record on Line 4)

(c) USD must have an approved at-risk pupil assistance plan for the school district.

(d) The weighting for this category cannot by utilized unless a local option budget of 25% was utilized by your school district. **See additional definition on the bottom of Page 2.**

(e) This amount cannot exceed 25%. The percentage placed on this line would be the amount which was adopted by your school district which did not receive a protest petition or the amount approved at an election if a protest petition was approved.

TABLE I

Declining Enrollment Provision
(Only for USDs with declining enrollments)

1. September 20, 1993, FTE enrollment . . . . . = 940.0
2. September 20, 1994, FTE enrollment . . . . . = 954.0
3. Difference (Line 1 - Line 2) . . . . . = 0.0
4. 4% of September 20, 1993 FTE enrollment (Line 1 x .04) . . . . . = 0
5. Lower of Line 3 or Line 4 . . . . . = 0.0
6. 50% of Line 5 (Line 5 x 50%) . . . . . = 0
7. Adjusted September 20, 1994, FTE enrollment (Line 6 + Line 2) . . . . . = 954.0

(insert on Line 1, Page 1)

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TABLE II
(See attached Pages 3 & 4 for factor)

The following calculation is the method we used to compute the low enrollment factor on the attached pages:

Enrollment of District	Factor
0 - 99.9	1.141565
100 - 299.9	{[7337 - 9.655 (E - 100)] ÷ 3426} - 1
300 - 1,899.9	{[5406 - 1.237500 (E - 300)] ÷ 3426} - 1
1,900 and over	-0-

"E" is 9-20-94 FTE Enrollment (from Line 1, Page 1)

==========

TABLE III

1. Area of district in square miles 9-20-94. . . . . = 153.0
2. All public pupils transported who reside in the district 2.5 miles or more or for whom transportation is being made available 9-20-94 (Estimated). . . . . = 583.0
3. Index of density = Line 2 583 divided by Line 1 153.0 = 3.81
4. Using index of density (Line 3), determine amount from density factor table on attached Pages 5 and 6 . . . . . = 0.1300
5. Estimated weighted FTE for transportation. 9-20-94 number of students over 2.5 miles (Line 2) 583.0 x 0.1300 factor (Line 4) (to Line 7, Page 1) = 75.8

==========

School Facilities Definition - School facilities weighting is available for school districts whose local option budget (LOB) is 25 percent of its general fund and have constructed an entirely new facility or an addition to an existing facility. The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility on September 20. In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition will be counted on a full-time equivalent basis. The additional weighting for this provision of the law is applicable for two years only. For a new facility the FTE is for the entire building. For additions to an existing facility, the following calculating would be utilized.

Student hours of instruction in classrooms of new additions only (September 20) _____ ÷ 6 = Full-time equivalent enrollment

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LOW ENROLLMENT FACTOR TABLE

FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR
100.0	1.141355	180.0	.916112	260.0	.690669	340.0	.563485	420.0	.534388	500.0	.506692	580.0	.478975	660.0	.451358	740.0	.423741	820.0	.396124	900.0	.368507	980.0	.340890	1060.0	.313273
101.0	1.138748	181.0	.913505	261.0	.687043	341.0	.560877	421.0	.532023	501.0	.504077	581.0	.476460	661.0	.448843	741.0	.421226	821.0	.393609	901.0	.365992	981.0	.338375	1061.0	.310758
102.0	1.136142	182.0	.910898	262.0	.684437	342.0	.558268	422.0	.529417	502.0	.501461	582.0	.473844	662.0	.446227	742.0	.418610	822.0	.390993	902.0	.363376	982.0	.335759	1062.0	.308142
103.0	1.133535	183.0	.908291	263.0	.681830	343.0	.555652	423.0	.526810	503.0	.498845	583.0	.471228	663.0	.443611	743.0	.415994	823.0	.388377	903.0	.360760	983.0	.333143	1063.0	.305526
104.0	1.130929	184.0	.905684	264.0	.679224	344.0	.553045	424.0	.524204	504.0	.496229	584.0	.468612	664.0	.440995	744.0	.413378	824.0	.385761	904.0	.358144	984.0	.330527	1064.0	.302910
105.0	1.128322	185.0	.903077	265.0	.676618	345.0	.550429	425.0	.521588	505.0	.493613	585.0	.465996	665.0	.438379	745.0	.410762	825.0	.383145	905.0	.355528	985.0	.327911	1065.0	.300294
106.0	1.125716	186.0	.900471	266.0	.674012	346.0	.547813	426.0	.518972	506.0	.490997	586.0	.463380	666.0	.435763	746.0	.408146	826.0	.380529	906.0	.352912	986.0	.325295	1066.0	.297678
107.0	1.123109	187.0	.897864	267.0	.671406	347.0	.545197	427.0	.516356	507.0	.488381	587.0	.460764	667.0	.433147	747.0	.405530	827.0	.377913	907.0	.350296	987.0	.322679	1067.0	.295062
108.0	1.120503	188.0	.895258	268.0	.668800	348.0	.542581	428.0	.513740	508.0	.485765	588.0	.458148	668.0	.430531	748.0	.402914	828.0	.375297	908.0	.347680	988.0	.320063	1068.0	.292446
109.0	1.117896	189.0	.892651	269.0	.666194	349.0	.539965	429.0	.511124	509.0	.483149	589.0	.455532	669.0	.427915	749.0	.400298	829.0	.372681	909.0	.345064	989.0	.317447	1069.0	.289830
110.0	1.115290	190.0	.890043	270.0	.663588	350.0	.537349	430.0	.508508	510.0	.480533	590.0	.452916	670.0	.425299	750.0	.397682	830.0	.370065	910.0	.342448	990.0	.314831	1070.0	.287214
111.0	1.112684	191.0	.887436	271.0	.660982	351.0	.534733	431.0	.505892	511.0	.477917	591.0	.450300	671.0	.422683	751.0	.395066	831.0	.367449	911.0	.339832	991.0	.312215	1071.0	.284598
112.0	1.110077	192.0	.884829	272.0	.658376	352.0	.532117	432.0	.503276	512.0	.475301	592.0	.447684	672.0	.420067	752.0	.392450	832.0	.364833	912.0	.337216	992.0	.309599	1072.0	.281982
113.0	1.107471	193.0	.882222	273.0	.655769	353.0	.529501	433.0	.500660	513.0	.472685	593.0	.445068	673.0	.417451	753.0	.389834	833.0	.362217	913.0	.334600	993.0	.306983	1073.0	.279366
114.0	1.104930	194.0	.879615	274.0	.653163	354.0	.526885	434.0	.498044	514.0	.470069	594.0	.442452	674.0	.414835	754.0	.387218	834.0	.359601	914.0	.331984	994.0	.304367	1074.0	.276750
115.0	1.102110	195.0	.877008	275.0	.650557	355.0	.524269	435.0	.495428	515.0	.467453	595.0	.439836	675.0	.412219	755.0	.384602	835.0	.356985	915.0	.329368	995.0	.301751	1075.0	.274134
116.0	1.099294	196.0	.874402	276.0	.647951	356.0	.521653	436.0	.492812	516.0	.464837	596.0	.437220	676.0	.409603	756.0	.381986	836.0	.354369	916.0	.326752	996.0	.299135	1076.0	.271518
117.0	1.096478	197.0	.871796	277.0	.645345	357.0	.519037	437.0	.490196	517.0	.462221	597.0	.434604	677.0	.406987	757.0	.379370	837.0	.351753	917.0	.324136	997.0	.296519	1077.0	.268902
118.0	1.093662	198.0	.869189	278.0	.642739	358.0	.516421	438.0	.487580	518.0	.459605	598.0	.431988	678.0	.404370	758.0	.376754	838.0	.349137	918.0	.321520	998.0	.293903	1078.0	.266286
119.0	1.090846	199.0	.866583	279.0	.640133	359.0	.513805	439.0	.484964	519.0	.456989	599.0	.429372	679.0	.401754	759.0	.374138	839.0	.346521	919.0	.318904	999.0	.291287	1079.0	.263670
120.0	1.088030	200.0	.863976	280.0	.637527	360.0	.511189	440.0	.482348	520.0	.454373	600.0	.426756	680.0	.399138	760.0	.371522	840.0	.343905	920.0	.316288	1000.0	.288671	1080.0	.261054
121.0	1.085215	201.0	.861370	281.0	.634921	361.0	.508573	441.0	.479732	521.0	.451757	601.0	.424140	681.0	.396522	761.0	.368906	841.0	.341289	921.0	.313672	1001.0	.286055	1081.0	.258438
122.0	1.082399	202.0	.858763	282.0	.632315	362.0	.505957	442.0	.477116	522.0	.449141	602.0	.421524	682.0	.393906	762.0	.366290	842.0	.338673	922.0	.311056	1002.0	.283439	1082.0	.255822
123.0	1.079583	203.0	.856157	283.0	.629709	363.0	.503341	443.0	.474500	523.0	.446525	603.0	.418908	683.0	.391290	763.0	.363674	843.0	.336057	923.0	.308440	1003.0	.280823	1083.0	.253206
124.0	1.076768	204.0	.853550	284.0	.627103	364.0	.500725	444.0	.471884	524.0	.443909	604.0	.416292	684.0	.388674	764.0	.361058	844.0	.333441	924.0	.305824	1004.0	.278207	1084.0	.250590
125.0	1.073952	205.0	.850944	285.0	.624497	365.0	.498109	445.0	.469268	525.0	.441293	605.0	.413676	685.0	.386058	765.0	.358442	845.0	.330825	925.0	.303208	1005.0	.275591	1085.0	.247974
126.0	1.071137	206.0	.848337	286.0	.621891	366.0	.495493	446.0	.466652	526.0	.438677	606.0	.411060	686.0	.383442	766.0	.355826	846.0	.328209	926.0	.300592	1006.0	.272975	1086.0	.245358
127.0	1.068322	207.0	.845730	287.0	.619285	367.0	.492877	447.0	.464036	527.0	.436061	607.0	.408444	687.0	.380826	767.0	.353210	847.0	.325593	927.0	.297976	1007.0	.270359	1087.0	.242742
128.0	1.065506	208.0	.843124	288.0	.616679	368.0	.490261	448.0	.461420	528.0	.433445	608.0	.405828	688.0	.378210	768.0	.350594	848.0	.322977	928.0	.295360	1008.0	.267743	1088.0	.240126
129.0	1.062691	209.0	.840517	289.0	.614073	369.0	.487645	449.0	.458804	529.0	.430829	609.0	.403212	689.0	.375594	769.0	.347978	849.0	.320361	929.0	.292744	1009.0	.265127	1089.0	.237510
130.0	1.059875	210.0	.837911	290.0	.611467	370.0	.485029	450.0	.456188	530.0	.428213	610.0	.400596	690.0	.372978	770.0	.345362	850.0	.317745	930.0	.290128	1010.0	.262511	1090.0	.234894
131.0	1.057060	211.0	.835304	291.0	.608861	371.0	.482413	451.0	.453572	531.0	.425597	611.0	.397980	691.0	.370362	771.0	.342746	851.0	.315129	931.0	.287512	1011.0	.259895	1091.0	.232278
132.0	1.054243	212.0	.832698	292.0	.606255	372.0	.479797	452.0	.450956	532.0	.422981	612.0	.395364	692.0	.367746	772.0	.340130	852.0	.312513	932.0	.284896	1012.0	.257279	1092.0	.229662
133.0	1.051434	213.0	.830091	293.0	.603649	373.0	.477181	453.0	.448340	533.0	.420365	613.0	.392748	693.0	.365130	773.0	.337514	853.0	.309897	933.0	.282280	1013.0	.254663	1093.0	.227046
134.0	1.048627	214.0	.827485	294.0	.601043	374.0	.474565	454.0	.445724	534.0	.417749	614.0	.390132	694.0	.362514	774.0	.334898	854.0	.307281	934.0	.279664	1014.0	.252047	1094.0	.224430
135.0	1.045747	215.0	.824878	295.0	.598437	375.0	.471949	455.0	.443108	535.0	.415133	615.0	.387516	695.0	.359898	775.0	.332282	855.0	.304665	935.0	.277048	1015.0	.249431	1095.0	.221814
136.0	1.042930	216.0	.822272	296.0	.595831	376.0	.469333	456.0	.440492	536.0	.412517	616.0	.384900	696.0	.357282	776.0	.329666	856.0	.302049	936.0	.274432	1016.0	.246815	1096.0	.219198
137.0	1.040111	217.0	.819666	297.0	.593225	377.0	.466717	457.0	.437876	537.0	.409901	617.0	.382284	697.0	.354666	777.0	.327050	857.0	.299433	937.0	.271816	1017.0	.244199	1097.0	.216582
138.0	1.037294	218.0	.817059	298.0	.590619	378.0	.464101	458.0	.435260	538.0	.407285	618.0	.379668	698.0	.352050	778.0	.324434	858.0	.296817	938.0	.269200	1018.0	.241583	1098.0	.213966
139.0	1.034475	219.0	.814453	299.0	.588013	379.0	.461485	459.0	.432644	539.0	.404669	619.0	.377052	699.0	.349434	779.0	.321818	859.0	.294201	939.0	.266584	1019.0	.238967	1099.0	.211350
140.0	1.031658	220.0	.811847	300.0	.585407	380.0	.458869	460.0	.430028	540.0	.402053	620.0	.374436	700.0	.346818	780.0	.319202	860.0	.291585	940.0	.263968	1020.0	.236351	1100.0	.208734
141.0	1.028838	221.0	.809241	301.0	.582801	381.0	.456253	461.0	.427412	541.0	.399437	621.0	.371820	701.0	.344202	781.0	.316586	861.0	.288969	941.0	.261352	1021.0	.233735	1101.0	.206118
142.0	1.026022	222.0	.806634	302.0	.580195	382.0	.453637	462.0	.424796	542.0	.396821	622.0	.369204	702.0	.341586	782.0	.313970	862.0	.286353	942.0	.258736	1022.0	.231119	1102.0	.203502
143.0	1.023205	223.0	.804027	303.0	.577589	383.0	.451021	463.0	.422180	543.0	.394205	623.0	.366588	703.0	.338970	783.0	.311354	863.0	.283737	943.0	.256120	1023.0	.228503	1103.0	.200886
144.0	1.020389	224.0	.801421	304.0	.574983	384.0	.448405	464.0	.419564	544.0	.391589	624.0	.363972	704.0	.336354	784.0	.308738	864.0	.281121	944.0	.253504	1024.0	.225887	1104.0	.198270
145.0	1.017572	225.0	.798814	305.0	.572377	385.0	.445788	465.0	.416948	545.0	.388973	625.0	.361356	705.0	.333738	785.0	.306122	865.0	.278505	945.0	.250888	1025.0	.223271	1105.0	.195654
146.0	1.014756	226.0	.796207	306.0	.569771	386.0	.443172	466.0	.414332	546.0	.386357	626.0	.358740	706.0	.331122	786.0	.303506	866.0	.275889	946.0	.248272	1026.0	.220655	1106.0	.193038
147.0	1.011939	227.0	.793600	307.0	.567165	387.0	.440556	467.0	.411716	547.0	.383741	627.0	.356124	707.0	.328506	787.0	.300890	867.0	.273273	947.0	.245656	1027.0	.218039	1107.0	.190422
148.0	1.009123	228.0	.790994	308.0	.564559	388.0	.437940	468.0	.409100	548.0	.381125	628.0	.353508	708.0	.325890	788.0	.298274	868.0	.270657	948.0	.243040	1028.0	.215423	1108.0	.187806
149.0	1.006303	229.0	.788388	309.0	.561953	389.0	.435324	469.0	.406484	549.0	.378509	629.0	.350892	709.0	.323274	789.0	.295658	869.0	.268041	949.0	.240424	1029.0	.212807	1109.0	.185190
150.0	1.003476	230.0	.785781	310.0	.559347	390.0	.432708	470.0	.403868	550.0	.375893	630.0	.348276	710.0	.320658	790.0	.293042	870.0	.265425	950.0	.237808	1030.0	.210191	1110.0	.182574
151.0	1.000657	231.0	.783174	311.0	.556741	391.0	.430092	471.0	.401252	551.0	.373277	631.0	.345660	711.0	.318042	791.0	.290426	871.0	.262809	951.0	.235192	1031.0	.207575	1111.0	.179958
152.0	.997840	232.0	.780568	312.0	.554135	392.0	.427476	472.0	.398636	552.0	.370661	632.0	.343044	712.0	.315426	792.0	.287810	872.0	.260193	952.0	.232576	1032.0	.204959	1112.0	.177342
153.0	.995024	233.0	.777961	313.0	.551529	393.0	.424860	473.0	.396020	553.0	.368045	633.0	.340428	713.0	.312810	793.0	.285194	873.0	.257577	953.0	.229960	1033.0	.202343	1113.0	.174726
154.0	.992204	234.0	.775355	314.0	.548923	394.0	.422244	474.0	.393404	554.0	.365429	634.0	.337812	714.0	.310194	794.0	.282578	874.0	.254961	954.0	.227344	1034.0	.199727	1114.0	.172110
155.0	.989384	235.0	.772748	315.0	.546317	395.0	.419628	475.0	.390788	555.0	.362813	635.0	.335196	715.0	.307578	795.0	.279962	875.0	.252345	955.0	.224728	1035.0	.197111	1115.0	.169494
156.0	.986564	236.0	.770142	316.0	.543711	396.0	.417012	476.0	.388172	556.0	.360197	636.0	.332580	716.0	.304962	796.0	.277346	876.0	.249729	956.0	.222112	1036.0	.194495	1116.0	.166878
157.0	.983748	237.0	.767535	317.0	.541105	397.0	.414396	477.0	.385556	557.0	.357581	637.0	.329964	717.0	.302346	797.0	.274730	877.0	.247113	957.0	.219496	1037.0	.191879	1117.0	.164262
158.0	.980931	238.0	.764929	318.0	.538499	398.0	.411780	478.0	.382940	558.0	.354965	638.0	.327348	718.0	.299730	798.0	.272114	878.0	.244497	958.0	.216880	1038.0	.189263	1118.0	.161646
159.0	.978112	239.0	.762323	319.0	.535893	399.0	.409164	479.0	.380324	559.0	.352349	639.0	.324732	719.0	.297114	799.0	.269498	879.0	.241881	959.0	.214264	1039.0	.186647	1119.0	.159030
160.0	.975295	240.0	.759717	320.0	.533287	400.0	.406548	480.0	.377708	560.0	.349733	640.0	.322116	720.0	.294498	800.0	.266882	880.0	.239265	960.0	.211648	1040.0	.184031	1120.0	.156414
161.0	.972475	241.0	.757110	321.0	.530681	401.0	.403932	481.0	.375092	561.0	.347117	641.0	.319500	721.0	.291882	801.0	.264266	881.0	.236649	961.0	.209032	1041.0	.181415	1121.0	.153798
162.0	.969659	242.0	.754504	322.0	.528075	402.0	.401316	482.0	.372476	562.0	.344501	642.0	.316884	722.0	.289266	802.0	.261650	882.0	.234033	962.0	.206416	1042.0	.178799	1122.0	.151182
163.0	.966839	243.0	.751898	323.0	.525469	403.0	.398700	483.0	.369860	563.0	.341885	643.0	.314268	723.0	.286650	803.0	.259034	883.0	.231417	963.0	.203800	1043.0	.176183	1123.0	.148566
164.0	.964020	244.0	.749292	324.0	.522863	404.0	.396084	484.0	.367244	564.0	.339269	644.0	.311652	724.0	.284034	804.0	.256418	884.0	.228801	964.0	.201184	1044.0	.173567	1124.0	.145950
165.0	.961203	245.0	.746686	325.0	.520257	405.0	.393468	485.0	.364628	565.0	.336653	645.0	.309036	725.0	.281418	805.0	.253802	885.0	.226185	965.0	.198568	1045.0	.170951	1125.0	.143334
166.0	.958386	246.0	.744080	326.0	.517651	406.0	.390852	486.0	.362012	566.0	.334037	646.0	.306420	726.0	.278802	806.0	.251186	886.0	.223569	966.0	.195952	1046.0	.168335	1126.0	.140718
167.0	.955564	247.0	.741474	327.0	.515045	407.0	.388236	487.0	.359396	567.0	.331421	647.0	.303804	727.0	.276186	807.0	.248570	887.0	.220953	967.0	.193336	1047.0	.165719	1127.0	.138102
168.0	.952750	248.0	.738867	328.0	.512439	408.0	.385620	488.0	.356780	568.0	.328805	648.0	.301188	728.0	.273570	808.0	.245954	888.0	.218337	968.0	.190720	1048.0	.163103	1128.0	.135486
169.0	.949930	249.0	.736261	329.0	.509833	409.0	.383004	489.0	.354164	569.0	.326189	649.0	.298572	729.0	.270954	809.0	.243338	889.0	.215721	969.0	.188104	1049.0	.160487	1129.0	.132870
170.0	.947113	250.0	.733655	330.0	.507227	410.0	.380388	490.0	.351548	570.0	.323573	650.0	.295956	730.0	.268338	810.0	.240722	890.0	.213105	970.0	.185488	1050.0	.157871	1130.0	.130254
171.0	.944297	251.0	.731049	331.0	.504621	411.0	.377772	491.0	.348932	571.0	.320957	651.0	.293340	731.0	.265722	811.0	.238106	891.0	.210489	971.0	.182872	1051.0	.155255	1131.0	.127638
172.0	.941477	252.0	.728442	332.0	.502015	412.0	.375156	492.0	.346316	572.0	.318341	652.0	.290724	732.0	.263106	812.0	.235490	892.0	.207873	972.0	.180256	1052.0	.152639	1132.0	.125022
173.0	.938661	253.0	.725836	333.0	.499409	413.0	.372540	493.0	.343700	573.0	.315725	653.0	.288108	733.0	.260490	813.0	.232874	893.0	.205257	973.0	.177640	1053.0	.150023	1133.0	.122406
174.0	.935841	254.0	.723229	334.0	.496803	414.0	.369924	494.0	.341084	574.0	.313109	654.0	.285492	734.0	.257874	814.0	.230258	894.0	.202641	974.0	.175024	1054.0	.147407	1134.0	.119790
175.0	.933021	255.0	.720623	335.0	.494197	415.0	.367308	495.0	.338468	575.0	.310493	655.0	.282876	735.0	.255258	815.0	.227642	895.0	.200025	975.0	.172408	1055.0	.144791	1135.0	.117174
176.0	.930204	256.0	.718016	336.0	.491591	416.0	.364692	496.0	.335852	576.0	.307877	656.0	.280260	736.0	.252642	816.0	.225026	896.0	.197409	976.0	.169792	1056.0	.142175	1136.0	.114558
177.0	.927385	257.0	.715409	337.0	.488985	417.0	.362076	497.0	.333236	577.0	.305261	657.0	.277644	737.0	.250026	817.0	.222410	897.0	.194793	977.0	.167176	1057.0	.139559	1137.0	.111942
178.0	.924748	258.0	.712803	338.0	.486379	418.0	.359460	498.0	.330620	578.0	.302645	658.0	.275028	738.0	.247410	818.0	.219794	898.0	.192177	978.0	.164560	1058.0	.136943	1138.0	.109326
179.0	.918832	259.0	.710196	339.0	.483773	419.0	.356844	499.0	.328004	579.0	.300029	659.0	.272412	739.0	.244794	819.0	.217178	899.0	.189561	979.0	.161944	1059.0	.134327	1139.0	.106710

FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR	FTE	LOW FACTOR
1,059.0	.303777	1,139.0	.274880	1,219.0	.245984	1,299.0	.217087	1,379.0	.188190	1,459.0	.159294	1,539.0	.130397	1,619.0	.101500	1,699.0	.072604	1,779.0	.043707	1,859.0	.014810
1,060.0	.303415	1,140.0	.274518	1,220.0	.245622	1,300.0	.216725	1,380.0	.187828	1,460.0	.158932	1,540.0	.130035	1,620.0	.101138	1,700.0	.072242	1,780.0	.043345	1,860.0	.014448
1,061.0	.303053	1,141.0	.274156	1,221.0	.245260	1,301.0	.216363	1,381.0	.187466	1,461.0	.158570	1,541.0	.129673	1,621.0	.100776	1,701.0	.071880	1,781.0	.042983	1,861.0	.014086
1,062.0	.302694	1,142.0	.273797	1,222.0	.244901	1,302.0	.216004	1,382.0	.187107	1,462.0	.158211	1,542.0	.129314	1,622.0	.100417	1,702.0	.071521	1,782.0	.042624	1,862.0	.013727
1,063.0	.302332	1,143.0	.273435	1,223.0	.244539	1,303.0	.215642	1,383.0	.186745	1,463.0	.157849	1,543.0	.128952	1,623.0	.100055	1,703.0	.071159	1,783.0	.042262	1,863.0	.013365
1,064.0	.301970	1,144.0	.273074	1,224.0	.244177	1,304.0	.215280	1,384.0	.186384	1,464.0	.157487	1,544.0	.128590	1,624.0	.099694	1,704.0	.070797	1,784.0	.041900	1,864.0	.013004
1,065.0	.301608	1,145.0	.272712	1,225.0	.243815	1,305.0	.214918	1,385.0	.186022	1,465.0	.157125	1,545.0	.128228	1,625.0	.099332	1,705.0	.070435	1,785.0	.041538	1,865.0	.012642
1,066.0	.301249	1,146.0	.272353	1,226.0	.243456	1,306.0	.214559	1,386.0	.185663	1,466.0	.156766	1,546.0	.127869	1,626.0	.098973	1,706.0	.070076	1,786.0	.041179	1,866.0	.012283
1,067.0	.300887	1,147.0	.271991	1,227.0	.243094	1,307.0	.214197	1,387.0	.185301	1,467.0	.156404	1,547.0	.127507	1,627.0	.098611	1,707.0	.069714	1,787.0	.040817	1,867.0	.011921
1,068.0	.300525	1,148.0	.271629	1,228.0	.242732	1,308.0	.213835	1,388.0	.184939	1,468.0	.156042	1,548.0	.127145	1,628.0	.098249	1,708.0	.069352	1,788.0	.040455	1,868.0	.011559
1,069.0	.300163	1,149.0	.271267	1,229.0	.242370	1,309.0	.213473	1,389.0	.184577	1,469.0	.155680	1,549.0	.126783	1,629.0	.097887	1,709.0	.068990	1,789.0	.040093	1,869.0	.011197
1,070.0	.299804	1,150.0	.270908	1,230.0	.242011	1,310.0	.213114	1,390.0	.184218	1,470.0	.155321	1,550.0	.126424	1,630.0	.097528	1,710.0	.068631	1,790.0	.039734	1,870.0	.010838
1,071.0	.299442	1,151.0	.270546	1,231.0	.241649	1,311.0	.212752	1,391.0	.183856	1,471.0	.154959	1,551.0	.126062	1,631.0	.097166	1,711.0	.068269	1,791.0	.039372	1,871.0	.010476
1,072.0	.299081	1,152.0	.270184	1,232.0	.241287	1,312.0	.212391	1,392.0	.183494	1,472.0	.154597	1,552.0	.125701	1,632.0	.096804	1,712.0	.067907	1,792.0	.039011	1,872.0	.010114
1,073.0	.298719	1,153.0	.269822	1,233.0	.240925	1,313.0	.212029	1,393.0	.183132	1,473.0	.154235	1,553.0	.125339	1,633.0	.096442	1,713.0	.067545	1,793.0	.038649	1,873.0	.009752
1,074.0	.298360	1,154.0	.269463	1,234.0	.240566	1,314.0	.211670	1,394.0	.182773	1,474.0	.153876	1,554.0	.124980	1,634.0	.096083	1,714.0	.067186	1,794.0	.038290	1,874.0	.009393
1,075.0	.297998	1,155.0	.269101	1,235.0	.240204	1,315.0	.211308	1,395.0	.182411	1,475.0	.153514	1,555.0	.124618	1,635.0	.095721	1,715.0	.066824	1,795.0	.037928	1,875.0	.009031
1,076.0	.297636	1,156.0	.268739	1,236.0	.239842	1,316.0	.210946	1,396.0	.182049	1,476.0	.153152	1,556.0	.124256	1,636.0	.095359	1,716.0	.066462	1,796.0	.037566	1,876.0	.008669
1,077.0	.297274	1,157.0	.268377	1,237.0	.239480	1,317.0	.210584	1,397.0	.181687	1,477.0	.152790	1,557.0	.123894	1,637.0	.094997	1,717.0	.066100	1,797.0	.037204	1,877.0	.008307
1,078.0	.296915	1,158.0	.268018	1,238.0	.239121	1,318.0	.210225	1,398.0	.181328	1,478.0	.152431	1,558.0	.123535	1,638.0	.094638	1,718.0	.065741	1,798.0	.036845	1,878.0	.007948
1,079.0	.296553	1,159.0	.267656	1,239.0	.238759	1,319.0	.209863	1,399.0	.180966	1,479.0	.152069	1,559.0	.123173	1,639.0	.094276	1,719.0	.065379	1,799.0	.036483	1,879.0	.007586
1,080.0	.296191	1,160.0	.267294	1,240.0	.238398	1,320.0	.209501	1,400.0	.180604	1,480.0	.151708	1,560.0	.122811	1,640.0	.093914	1,720.0	.065018	1,800.0	.036121	1,880.0	.007224
1,081.0	.295829	1,161.0	.266932	1,241.0	.238036	1,321.0	.209139	1,401.0	.180242	1,481.0	.151346	1,561.0	.122449	1,641.0	.093552	1,721.0	.064656	1,801.0	.035759	1,881.0	.006862
1,082.0	.295470	1,162.0	.266573	1,242.0	.237677	1,322.0	.208780	1,402.0	.179883	1,482.0	.150987	1,562.0	.122090	1,642.0	.093193	1,722.0	.064297	1,802.0	.035400	1,882.0	.006503
1,083.0	.295108	1,163.0	.266211	1,243.0	.237315	1,323.0	.208418	1,403.0	.179521	1,483.0	.150625	1,563.0	.121728	1,643.0	.092831	1,723.0	.063935	1,803.0	.035038	1,883.0	.006141
1,084.0	.294746	1,164.0	.265849	1,244.0	.236953	1,324.0	.208056	1,404.0	.179159	1,484.0	.150263	1,564.0	.121366	1,644.0	.092469	1,724.0	.063573	1,804.0	.034676	1,884.0	.005779
1,085.0	.294384	1,165.0	.265487	1,245.0	.236591	1,325.0	.207694	1,405.0	.178797	1,485.0	.149901	1,565.0	.121004	1,645.0	.092107	1,725.0	.063211	1,805.0	.034314	1,885.0	.005417
1,086.0	.294025	1,166.0	.265128	1,246.0	.236232	1,326.0	.207335	1,406.0	.178438	1,486.0	.149542	1,566.0	.120645	1,646.0	.091748	1,726.0	.062852	1,806.0	.033955	1,886.0	.005058
1,087.0	.293663	1,167.0	.264766	1,247.0	.235870	1,327.0	.206973	1,407.0	.178076	1,487.0	.149180	1,567.0	.120283	1,647.0	.091386	1,727.0	.062490	1,807.0	.033593	1,887.0	.004696
1,088.0	.293301	1,168.0	.264405	1,248.0	.235508	1,328.0	.206611	1,408.0	.177715	1,488.0	.148818	1,568.0	.119921	1,648.0	.091025	1,728.0	.062128	1,808.0	.033231	1,888.0	.004335
1,089.0	.292939	1,169.0	.264043	1,249.0	.235146	1,329.0	.206249	1,409.0	.177353	1,489.0	.148456	1,569.0	.119559	1,649.0	.090663	1,729.0	.061766	1,809.0	.032869	1,889.0	.003973
1,090.0	.292580	1,170.0	.263684	1,250.0	.234787	1,330.0	.205890	1,410.0	.176994	1,490.0	.148097	1,570.0	.119200	1,650.0	.090304	1,730.0	.061407	1,810.0	.032510	1,890.0	.003614
1,091.0	.292218	1,171.0	.263322	1,251.0	.234425	1,331.0	.205528	1,411.0	.176632	1,491.0	.147735	1,571.0	.118838	1,651.0	.089942	1,731.0	.061045	1,811.0	.032148	1,891.0	.003252
1,092.0	.291856	1,172.0	.262960	1,252.0	.234063	1,332.0	.205166	1,412.0	.176270	1,492.0	.147373	1,572.0	.118476	1,652.0	.089580	1,732.0	.060683	1,812.0	.031786	1,892.0	.002890
1,093.0	.291494	1,173.0	.262598	1,253.0	.233701	1,333.0	.204804	1,413.0	.175908	1,493.0	.147011	1,573.0	.118114	1,653.0	.089218	1,733.0	.060321	1,813.0	.031424	1,893.0	.002528
1,094.0	.291135	1,174.0	.262239	1,254.0	.233342	1,334.0	.204445	1,414.0	.175549	1,494.0	.146652	1,574.0	.117755	1,654.0	.088859	1,734.0	.059962	1,814.0	.031065	1,894.0	.002169
1,095.0	.290773	1,175.0	.261877	1,255.0	.232980	1,335.0	.204083	1,415.0	.175187	1,495.0	.146290	1,575.0	.117393	1,655.0	.088497	1,735.0	.059600	1,815.0	.030703	1,895.0	.001807
1,096.0	.290412	1,176.0	.261515	1,256.0	.232618	1,336.0	.203722	1,416.0	.174825	1,496.0	.145928	1,576.0	.117032	1,656.0	.088135	1,736.0	.059238	1,816.0	.030342	1,896.0	.001445
1,097.0	.290050	1,177.0	.261153	1,257.0	.232256	1,337.0	.203360	1,417.0	.174463	1,497.0	.145566	1,577.0	.116670	1,657.0	.087773	1,737.0	.058876	1,817.0	.029980	1,897.0	.001083
1,098.0	.289691	1,178.0	.260794	1,258.0	.231897	1,338.0	.203001	1,418.0	.174104	1,498.0	.145207	1,578.0	.116311	1,658.0	.087414	1,738.0	.058517	1,818.0	.029621	1,898.0	.000724
1,099.0	.289329	1,179.0	.260432	1,259.0	.231535	1,339.0	.202639	1,419.0	.173742	1,499.0	.144845	1,579.0	.115949	1,659.0	.087052	1,739.0	.058155	1,819.0	.029259	1,899.0	.000362
1,100.0	.288967	1,180.0	.260070	1,260.0	.231173	1,340.0	.202277	1,420.0	.173380	1,500.0	.144483	1,580.0	.115587	1,660.0	.086690	1,740.0	.057793	1,820.0	.028897	1,900.0	
1,101.0	.288605	1,181.0	.259708	1,261.0	.230811	1,341.0	.201915	1,421.0	.173018	1,501.0	.144121	1,581.0	.115225	1,661.0	.086328	1,741.0	.057431	1,821.0	.028535		
1,102.0	.288246	1,182.0	.259349	1,262.0	.230452	1,342.0	.201556	1,422.0	.172659	1,502.0	.143762	1,582.0	.114866	1,662.0	.085969	1,742.0	.057072	1,822.0	.028176		
1,103.0	.287884	1,183.0	.258987	1,263.0	.230090	1,343.0	.201194	1,423.0	.172297	1,503.0	.143400	1,583.0	.114504	1,663.0	.085607	1,743.0	.056710	1,823.0	.027814		
1,104.0	.287522	1,184.0	.258625	1,264.0	.229729	1,344.0	.200832	1,424.0	.171935	1,504.0	.143039	1,584.0	.114142	1,664.0	.085245	1,744.0	.056349	1,824.0	.027452		
1,105.0	.287160	1,185.0	.258263	1,265.0	.229367	1,345.0	.200470	1,425.0	.171573	1,505.0	.142677	1,585.0	.113780	1,665.0	.084883	1,745.0	.055987	1,825.0	.027090		
1,106.0	.286801	1,186.0	.257904	1,266.0	.229008	1,346.0	.200111	1,426.0	.171214	1,506.0	.142318	1,586.0	.113421	1,666.0	.084524	1,746.0	.055628	1,826.0	.026731		
1,107.0	.286439	1,187.0	.257542	1,267.0	.228646	1,347.0	.199749	1,427.0	.170852	1,507.0	.141956	1,587.0	.113059	1,667.0	.084162	1,747.0	.055266	1,827.0	.026369		
1,108.0	.286077	1,188.0	.257180	1,268.0	.228284	1,348.0	.199387	1,428.0	.170490	1,508.0	.141594	1,588.0	.112697	1,668.0	.083800	1,748.0	.054904	1,828.0	.026007		
1,109.0	.285715	1,189.0	.256818	1,269.0	.227922	1,349.0	.199025	1,429.0	.170128	1,509.0	.141232	1,589.0	.112335	1,669.0	.083438	1,749.0	.054542	1,829.0	.025645		
1,110.0	.285356	1,190.0	.256459	1,270.0	.227563	1,350.0	.198666	1,430.0	.169769	1,510.0	.140873	1,590.0	.111976	1,670.0	.083079	1,750.0	.054183	1,830.0	.025286		
1,111.0	.284994	1,191.0	.256097	1,271.0	.227201	1,351.0	.198304	1,431.0	.169407	1,511.0	.140511	1,591.0	.111614	1,671.0	.082717	1,751.0	.053821	1,831.0	.024924		
1,112.0	.284632	1,192.0	.255736	1,272.0	.226839	1,352.0	.197942	1,432.0	.169046	1,512.0	.140149	1,592.0	.111252	1,672.0	.082356	1,752.0	.053459	1,832.0	.024562		
1,113.0	.284270	1,193.0	.255374	1,273.0	.226477	1,353.0	.197580	1,433.0	.168684	1,513.0	.139787	1,593.0	.110890	1,673.0	.081994	1,753.0	.053097	1,833.0	.024200		
1,114.0	.283911	1,194.0	.255015	1,274.0	.226118	1,354.0	.197221	1,434.0	.168325	1,514.0	.139428	1,594.0	.110531	1,674.0	.081635	1,754.0	.052738	1,834.0	.023841		
1,115.0	.283549	1,195.0	.254653	1,275.0	.225756	1,355.0	.196859	1,435.0	.167963	1,515.0	.139066	1,595.0	.110169	1,675.0	.081273	1,755.0	.052376	1,835.0	.023479		
1,116.0	.283187	1,196.0	.254291	1,276.0	.225394	1,356.0	.196497	1,436.0	.167601	1,516.0	.138704	1,596.0	.109807	1,676.0	.080911	1,756.0	.052014	1,836.0	.023117		
1,117.0	.282825	1,197.0	.253929	1,277.0	.225032	1,357.0	.196135	1,437.0	.167239	1,517.0	.138342	1,597.0	.109445	1,677.0	.080549	1,757.0	.051652	1,837.0	.022755		
1,118.0	.282466	1,198.0	.253570	1,278.0	.224673	1,358.0	.195776	1,438.0	.166880	1,518.0	.137983	1,598.0	.109086	1,678.0	.080190	1,758.0	.051293	1,838.0	.022396		
1,119.0	.282104	1,199.0	.253208	1,279.0	.224311	1,359.0	.195414	1,439.0	.166518	1,519.0	.137621	1,599.0	.108724	1,679.0	.079828	1,759.0	.050931	1,839.0	.022034		
1,120.0	.281743	1,200.0	.252846	1,280.0	.223949	1,360.0	.195053	1,440.0	.166156	1,520.0	.137259	1,600.0	.108363	1,680.0	.079466	1,760.0	.050569	1,840.0	.021673		
1,121.0	.281381	1,201.0	.252484	1,281.0	.223587	1,361.0	.194691	1,441.0	.165794	1,521.0	.136897	1,601.0	.108001	1,681.0	.079104	1,761.0	.050207	1,841.0	.021311		
1,122.0	.281022	1,202.0	.252125	1,282.0	.223228	1,362.0	.194332	1,442.0	.165435	1,522.0	.136538	1,602.0	.107642	1,682.0	.078745	1,762.0	.049848	1,842.0	.020952		
1,123.0	.280660	1,203.0	.251763	1,283.0	.222866	1,363.0	.193970	1,443.0	.165073	1,523.0	.136176	1,603.0	.107280	1,683.0	.078383	1,763.0	.049486	1,843.0	.020590		
1,124.0	.280298	1,204.0	.251401	1,284.0	.222504	1,364.0	.193608	1,444.0	.164711	1,524.0	.135814	1,604.0	.106918	1,684.0	.078021	1,764.0	.049124	1,844.0	.020228		
1,125.0	.279936	1,205.0	.251039	1,285.0	.222142	1,365.0	.193246	1,445.0	.164349	1,525.0	.135452	1,605.0	.106556	1,685.0	.077659	1,765.0	.048762	1,845.0	.019866		
1,126.0	.279577	1,206.0	.250680	1,286.0	.221783	1,366.0	.192887	1,446.0	.163990	1,526.0	.135093	1,606.0	.106197	1,686.0	.077300	1,766.0	.048403	1,846.0	.019507		
1,127.0	.279215	1,207.0	.250318	1,287.0	.221421	1,367.0	.192525	1,447.0	.163628	1,527.0	.134731	1,607.0	.105835	1,687.0	.076938	1,767.0	.048041	1,847.0	.019145		
1,128.0	.278853	1,208.0	.249956	1,288.0	.221060	1,368.0	.192163	1,448.0	.163266	1,528.0	.134370	1,608.0	.105473	1,688.0	.076576	1,768.0	.047680	1,848.0	.018783		
1,129.0	.278491	1,209.0	.249594	1,289.0	.220698	1,369.0	.191801	1,449.0	.162904	1,529.0	.134008	1,609.0	.105111	1,689.0	.076214	1,769.0	.047318	1,849.0	.018421		
1,130.0	.278132	1,210.0	.249235	1,290.0	.220339	1,370.0	.191442	1,450.0	.162545	1,530.0	.133649	1,610.0	.104752	1,690.0	.075855	1,770.0	.046959	1,850.0	.018062		
1,131.0	.277770	1,211.0	.248873	1,291.0	.219977	1,371.0	.191080	1,451.0	.162183	1,531.0	.133287	1,611.0	.104390	1,691.0	.075493	1,771.0	.046597	1,851.0	.017700		
1,132.0	.277408	1,212.0	.248511	1,292.0	.219615	1,372.0	.190718	1,452.0	.161821	1,532.0	.132925	1,612.0	.104028	1,692.0	.075131	1,772.0	.046235	1,852.0	.017338		
1,133.0	.277046	1,213.0	.248149	1,293.0	.219253	1,373.0	.190356	1,453.0	.161459	1,533.0	.132563	1,613.0	.103666	1,693.0	.074769	1,773.0	.045873	1,853.0	.016976		
1,134.0	.276687	1,214.0	.247790	1,294.0	.218894	1,374.0	.189997	1,454.0	.161100	1,534.0	.132204	1,614.0	.103307	1,694.0	.074410	1,774.0	.045514	1,854.0	.016617		
1,135.0	.276325	1,215.0	.247428	1,295.0	.218532	1,375.0	.189635	1,455.0	.160738	1,535.0	.131842	1,615.0	.102945	1,695.0	.074048	1,775.0	.045152	1,855.0	.016255		
1,136.0	.275963	1,216.0	.247067	1,296.0	.218170	1,376.0	.189273	1,456.0	.160377	1,536.0	.131480	1,616.0	.102583	1,696.0	.073687	1,776.0	.044790	1,856.0	.015893		
1,137.0	.275601	1,217.0	.246705	1,297.0	.217808	1,377.0	.188911	1,457.0	.160015	1,537.0	.131118	1,617.0	.102221	1,697.0	.073325	1,777.0	.044428	1,857.0	.015531		
1,138.0	.275242	1,218.0	.246346	1,298.0	.217449	1,378.0	.188552	1,458.0	.159656	1,538.0	.130759	1,618.0	.101862	1,698.0	.072966	1,778.0	.044069	1,858.0	.015172		

1994-95 TRANSPORTATION MINIMUM-COST=$ 342.00 CURFIT A= 633.10303 B= -0.24817 BPP = $ 3,600

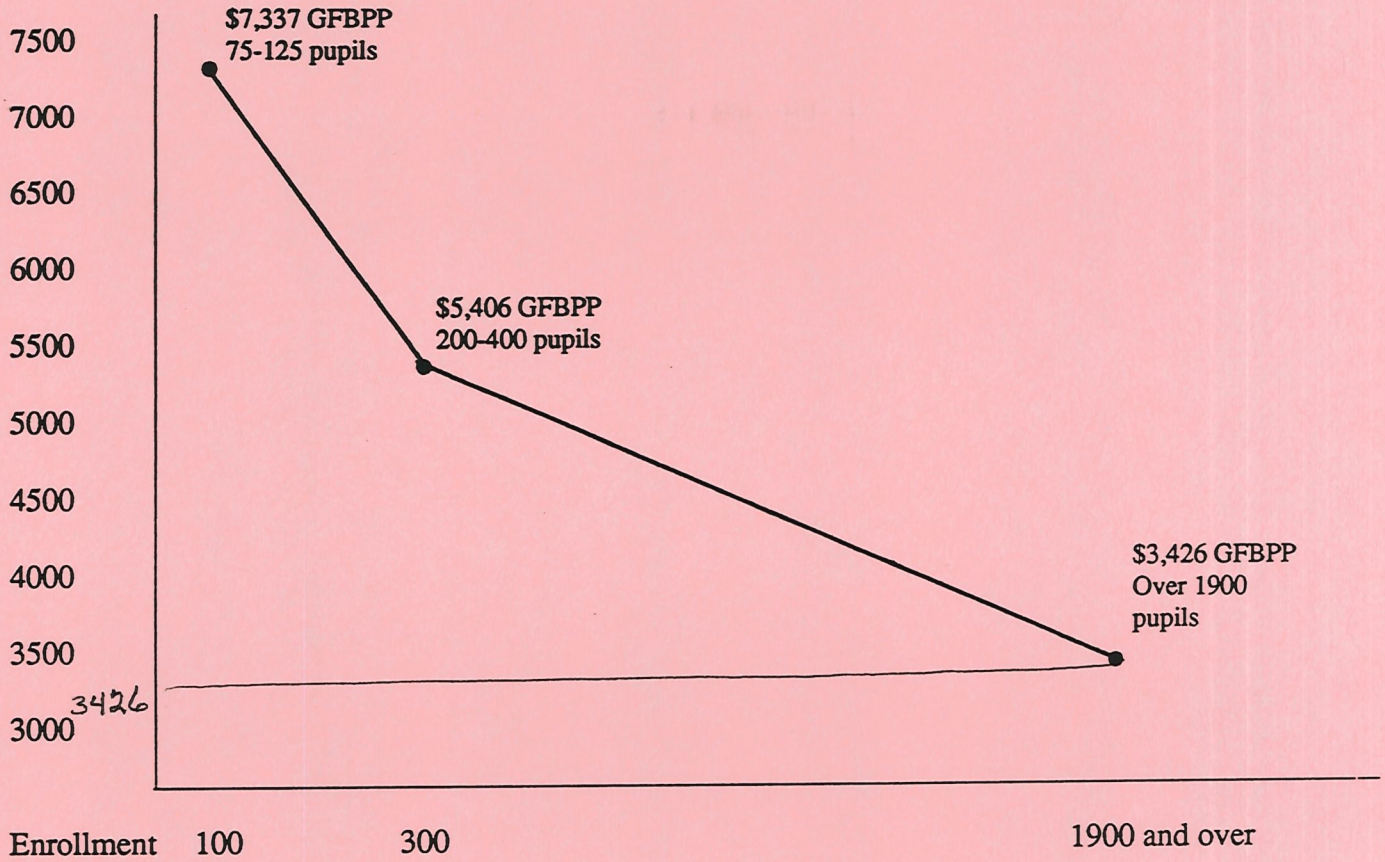
DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR
0.01	.5680	0.81	.1909	1.61	.1609	2.41	.1456	3.21	.1356	4.01	.1283	4.81	.1227	5.61	.1181
0.02	.4782	0.82	.1903	1.62	.1607	2.42	.1455	3.22	.1355	4.02	.1283	4.82	.1226	5.62	.1180
0.03	.4325	0.83	.1897	1.63	.1605	2.43	.1453	3.23	.1354	4.03	.1282	4.83	.1225	5.63	.1180
0.04	.4027	0.84	.1891	1.64	.1602	2.44	.1452	3.24	.1353	4.04	.1281	4.84	.1225	5.64	.1179
0.05	.3810	0.85	.1886	1.65	.1600	2.45	.1450	3.25	.1352	4.05	.1280	4.85	.1224	5.65	.1179
0.06	.3641	0.86	.1880	1.66	.1597	2.46	.1449	3.26	.1351	4.06	.1279	4.86	.1224	5.66	.1178
0.07	.3504	0.87	.1875	1.67	.1595	2.47	.1447	3.27	.1350	4.07	.1279	4.87	.1223	5.67	.1178
0.08	.3390	0.88	.1870	1.68	.1593	2.48	.1446	3.28	.1349	4.08	.1278	4.88	.1222	5.68	.1177
0.09	.3293	0.89	.1865	1.69	.1590	2.49	.1444	3.29	.1348	4.09	.1277	4.89	.1222	5.69	.1177
0.10	.3208	0.90	.1859	1.70	.1588	2.50	.1443	3.30	.1347	4.10	.1276	4.90	.1221	5.70	.1176
0.11	.3133	0.91	.1854	1.71	.1586	2.51	.1442	3.31	.1346	4.11	.1275	4.91	.1220	5.71	.1176
0.12	.3066	0.92	.1849	1.72	.1583	2.52	.1440	3.32	.1345	4.12	.1275	4.92	.1220	5.72	.1175
0.13	.3005	0.93	.1844	1.73	.1581	2.53	.1439	3.33	.1344	4.13	.1274	4.93	.1219	5.73	.1175
0.14	.2951	0.94	.1839	1.74	.1579	2.54	.1437	3.34	.1343	4.14	.1273	4.94	.1219	5.74	.1174
0.15	.2901	0.95	.1835	1.75	.1577	2.55	.1436	3.35	.1342	4.15	.1272	4.95	.1218	5.75	.1173
0.16	.2854	0.96	.1830	1.76	.1574	2.56	.1434	3.36	.1341	4.16	.1272	4.96	.1217	5.76	.1173
0.17	.2812	0.97	.1825	1.77	.1572	2.57	.1433	3.37	.1340	4.17	.1271	4.97	.1217	5.77	.1172
0.18	.2772	0.98	.1821	1.78	.1570	2.58	.1432	3.38	.1339	4.18	.1270	4.98	.1216	5.78	.1172
0.19	.2735	0.99	.1816	1.79	.1568	2.59	.1430	3.39	.1338	4.19	.1269	4.99	.1216	5.79	.1171
0.20	.2701	1.00	.1811	1.80	.1566	2.60	.1429	3.40	.1337	4.20	.1269	5.00	.1215	5.80	.1171
0.21	.2668	1.01	.1807	1.81	.1563	2.61	.1428	3.41	.1336	4.21	.1268	5.01	.1214	5.81	.1170
0.22	.2638	1.02	.1803	1.82	.1561	2.62	.1426	3.42	.1335	4.22	.1267	5.02	.1214	5.82	.1170
0.23	.2609	1.03	.1798	1.83	.1559	2.63	.1425	3.43	.1334	4.23	.1266	5.03	.1213	5.83	.1169
0.24	.2581	1.04	.1794	1.84	.1557	2.64	.1424	3.44	.1333	4.24	.1266	5.04	.1213	5.84	.1169
0.25	.2555	1.05	.1790	1.85	.1555	2.65	.1422	3.45	.1332	4.25	.1265	5.05	.1212	5.85	.1168
0.26	.2530	1.06	.1785	1.86	.1553	2.66	.1421	3.46	.1331	4.26	.1264	5.06	.1211	5.86	.1168
0.27	.2507	1.07	.1781	1.87	.1551	2.67	.1420	3.47	.1330	4.27	.1263	5.07	.1211	5.87	.1168
0.28	.2484	1.08	.1777	1.88	.1549	2.68	.1418	3.48	.1329	4.28	.1263	5.08	.1210	5.88	.1167
0.29	.2463	1.09	.1773	1.89	.1547	2.69	.1417	3.49	.1328	4.29	.1262	5.09	.1210	5.89	.1167
0.30	.2442	1.10	.1769	1.90	.1545	2.70	.1416	3.50	.1327	4.30	.1261	5.10	.1209	5.90	.1166
0.31	.2422	1.11	.1765	1.91	.1543	2.71	.1414	3.51	.1326	4.31	.1261	5.11	.1208	5.91	.1166
0.32	.2403	1.12	.1761	1.92	.1541	2.72	.1413	3.52	.1326	4.32	.1260	5.12	.1208	5.92	.1165
0.33	.2385	1.13	.1757	1.93	.1539	2.73	.1412	3.53	.1325	4.33	.1259	5.13	.1207	5.93	.1165
0.34	.2367	1.14	.1753	1.94	.1537	2.74	.1411	3.54	.1324	4.34	.1258	5.14	.1207	5.94	.1164
0.35	.2351	1.15	.1750	1.95	.1535	2.75	.1409	3.55	.1323	4.35	.1258	5.15	.1206	5.95	.1164
0.36	.2334	1.16	.1746	1.96	.1533	2.76	.1408	3.56	.1322	4.36	.1257	5.16	.1205	5.96	.1163
0.37	.2318	1.17	.1742	1.97	.1531	2.77	.1407	3.57	.1321	4.37	.1256	5.17	.1205	5.97	.1163
0.38	.2303	1.18	.1738	1.98	.1529	2.78	.1405	3.58	.1320	4.38	.1255	5.18	.1204	5.98	.1162
0.39	.2288	1.19	.1735	1.99	.1527	2.79	.1404	3.59	.1319	4.39	.1255	5.19	.1204	5.99	.1162
0.40	.2274	1.20	.1731	2.00	.1525	2.80	.1403	3.60	.1318	4.40	.1254	5.20	.1203	6.00	.1161
0.41	.2260	1.21	.1728	2.01	.1523	2.81	.1402	3.61	.1317	4.41	.1253	5.21	.1203	6.01	.1161
0.42	.2247	1.22	.1724	2.02	.1521	2.82	.1400	3.62	.1316	4.42	.1253	5.22	.1202	6.02	.1160
0.43	.2233	1.23	.1721	2.03	.1519	2.83	.1399	3.63	.1315	4.43	.1252	5.23	.1201	6.03	.1160
0.44	.2221	1.24	.1717	2.04	.1518	2.84	.1398	3.64	.1315	4.44	.1251	5.24	.1201	6.04	.1159
0.45	.2208	1.25	.1714	2.05	.1516	2.85	.1397	3.65	.1314	4.45	.1251	5.25	.1200	6.05	.1159
0.46	.2196	1.26	.1710	2.06	.1514	2.86	.1396	3.66	.1313	4.46	.1250	5.26	.1200	6.06	.1158
0.47	.2185	1.27	.1707	2.07	.1512	2.87	.1394	3.67	.1312	4.47	.1249	5.27	.1199	6.07	.1158
0.48	.2173	1.28	.1704	2.08	.1510	2.88	.1393	3.68	.1311	4.48	.1248	5.28	.1199	6.08	.1157
0.49	.2162	1.29	.1700	2.09	.1509	2.89	.1392	3.69	.1310	4.49	.1248	5.29	.1198	6.09	.1157
0.50	.2151	1.30	.1697	2.10	.1507	2.90	.1391	3.70	.1309	4.50	.1247	5.30	.1197	6.10	.1156
0.51	.2141	1.31	.1694	2.11	.1505	2.91	.1390	3.71	.1308	4.51	.1246	5.31	.1197	6.11	.1156
0.52	.2131	1.32	.1691	2.12	.1503	2.92	.1388	3.72	.1307	4.52	.1246	5.32	.1196	6.12	.1156
0.53	.2120	1.33	.1688	2.13	.1501	2.93	.1387	3.73	.1307	4.53	.1245	5.33	.1196	6.13	.1155
0.54	.2111	1.34	.1684	2.14	.1500	2.94	.1386	3.74	.1306	4.54	.1244	5.34	.1195	6.14	.1155
0.55	.2101	1.35	.1681	2.15	.1498	2.95	.1385	3.75	.1305	4.55	.1244	5.35	.1195	6.15	.1154
0.56	.2092	1.36	.1678	2.16	.1496	2.96	.1384	3.76	.1304	4.56	.1243	5.36	.1194	6.16	.1154
0.57	.2083	1.37	.1675	2.17	.1495	2.97	.1383	3.77	.1303	4.57	.1242	5.37	.1194	6.17	.1153
0.58	.2074	1.38	.1672	2.18	.1493	2.98	.1381	3.78	.1302	4.58	.1242	5.38	.1193	6.18	.1153
0.59	.2065	1.39	.1669	2.19	.1491	2.99	.1380	3.79	.1301	4.59	.1241	5.39	.1192	6.19	.1152
0.60	.2056	1.40	.1666	2.20	.1489	3.00	.1379	3.80	.1301	4.60	.1240	5.40	.1192	6.20	.1152
0.61	.2048	1.41	.1663	2.21	.1488	3.01	.1378	3.81	.1300	4.61	.1240	5.41	.1191	6.21	.1151
0.62	.2040	1.42	.1660	2.22	.1486	3.02	.1377	3.82	.1299	4.62	.1239	5.42	.1191	6.22	.1151
0.63	.2031	1.43	.1658	2.23	.1484	3.03	.1376	3.83	.1298	4.63	.1238	5.43	.1190	6.23	.1150
0.64	.2024	1.44	.1655	2.24	.1483	3.04	.1375	3.84	.1297	4.64	.1238	5.44	.1190	6.24	.1150
0.65	.2016	1.45	.1652	2.25	.1481	3.05	.1373	3.85	.1296	4.65	.1237	5.45	.1189	6.25	.1149
0.66	.2008	1.46	.1649	2.26	.1480	3.06	.1372	3.86	.1295	4.66	.1236	5.46	.1189	6.26	.1149
0.67	.2001	1.47	.1646	2.27	.1478	3.07	.1371	3.87	.1295	4.67	.1236	5.47	.1188	6.27	.1149
0.68	.1993	1.48	.1643	2.28	.1476	3.08	.1370	3.88	.1294	4.68	.1235	5.48	.1188	6.28	.1148
0.69	.1986	1.49	.1641	2.29	.1475	3.09	.1369	3.89	.1293	4.69	.1234	5.49	.1187	6.29	.1148
0.70	.1979	1.50	.1638	2.30	.1473	3.10	.1368	3.90	.1292	4.70	.1234	5.50	.1187	6.30	.1147
0.71	.1972	1.51	.1635	2.31	.1472	3.11	.1367	3.91	.1291	4.71	.1233	5.51	.1186	6.31	.1147
0.72	.1965	1.52	.1633	2.32	.1470	3.12	.1366	3.92	.1291	4.72	.1232	5.52	.1185	6.32	.1146
0.73	.1959	1.53	.1630	2.33	.1468	3.13	.1365	3.93	.1290	4.73	.1232	5.53	.1185	6.33	.1146
0.74	.1952	1.54	.1627	2.34	.1467	3.14	.1364	3.94	.1289	4.74	.1231	5.54	.1184	6.34	.1145
0.75	.1945	1.55	.1625	2.35	.1465	3.15	.1363	3.95	.1288	4.75	.1230	5.55	.1184	6.35	.1145
0.76	.1939	1.56	.1622	2.36	.1464	3.16	.1361	3.96	.1287	4.76	.1230	5.56	.1183	6.36	.1145
0.77	.1933	1.57	.1620	2.37	.1462	3.17	.1360	3.97	.1287	4.77	.1229	5.57	.1183	6.37	.1144
0.78	.1927	1.58	.1617	2.38	.1461	3.18	.1359	3.98	.1286	4.78	.1229	5.58	.1182	6.38	.1144
0.79	.1921	1.59	.1614	2.39	.1459	3.19	.1358	3.99	.1285	4.79	.1228	5.59	.1182	6.39	.1143
0.80	.1915	1.60	.1612	2.40	.1458	3.20	.1357	4.00	.1284	4.80	.1227	5.60	.1181	6.40	.1143

1994-95 TRANSPORTATION MINIMUM-COST=$ 342.80 CURVE A= 633.10303 B= -0.29817 BPP = $ 3,600

DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FACTOR	DENSITY	TRAN FAC
6.40	.1143	7.20	.1110	8.00	.1081	8.80	.1056	9.60	.1033	10.40	.1013	11.20	.0995	12.00	.0978	12.80	.096
6.41	.1142	7.21	.1109	8.01	.1081	8.81	.1056	9.61	.1033	10.41	.1013	11.21	.0994	12.01	.0977	12.81	.096
6.42	.1142	7.22	.1109	8.02	.1081	8.82	.1055	9.62	.1033	10.42	.1013	11.22	.0994	12.02	.0977	12.82	.096
6.43	.1141	7.23	.1109	8.03	.1080	8.83	.1055	9.63	.1033	10.43	.1012	11.23	.0994	12.03	.0977	12.83	.096
6.44	.1141	7.24	.1108	8.04	.1080	8.84	.1055	9.64	.1032	10.44	.1012	11.24	.0994	12.04	.0977	12.84	.0961
6.45	.1141	7.25	.1108	8.05	.1080	8.85	.1054	9.65	.1032	10.45	.1012	11.25	.0993	12.05	.0977	12.85	.0961
6.46	.1140	7.26	.1108	8.06	.1079	8.86	.1054	9.66	.1032	10.46	.1012	11.26	.0993	12.06	.0976	12.86	.0961
6.47	.1140	7.27	.1107	8.07	.1079	8.87	.1054	9.67	.1031	10.47	.1011	11.27	.0993	12.07	.0976	12.87	.0961
6.48	.1139	7.28	.1107	8.08	.1079	8.88	.1054	9.68	.1031	10.48	.1011	11.28	.0993	12.08	.0976	12.88	.0961
6.49	.1139	7.29	.1106	8.09	.1078	8.89	.1053	9.69	.1031	10.49	.1011	11.29	.0993	12.09	.0976	12.89	.0960
6.50	.1138	7.30	.1106	8.10	.1078	8.90	.1053	9.70	.1031	10.50	.1011	11.30	.0992	12.10	.0976	12.90	.0960
6.51	.1138	7.31	.1106	8.11	.1078	8.91	.1053	9.71	.1030	10.51	.1010	11.31	.0992	12.11	.0975	12.91	.0960
6.52	.1137	7.32	.1105	8.12	.1077	8.92	.1052	9.72	.1030	10.52	.1010	11.32	.0992	12.12	.0975	12.92	.0960
6.53	.1137	7.33	.1105	8.13	.1077	8.93	.1052	9.73	.1030	10.53	.1010	11.33	.0992	12.13	.0975	12.93	.0960
6.54	.1137	7.34	.1105	8.14	.1077	8.94	.1052	9.74	.1030	10.54	.1010	11.34	.0992	12.14	.0975	12.94	.0960
6.55	.1136	7.35	.1104	8.15	.1076	8.95	.1051	9.75	.1029	10.55	.1009	11.35	.0991	12.15	.0975	12.95	.0959
6.56	.1136	7.36	.1104	8.16	.1076	8.96	.1051	9.76	.1029	10.56	.1009	11.36	.0991	12.16	.0974	12.96	.0959
6.57	.1135	7.37	.1103	8.17	.1076	8.97	.1051	9.77	.1029	10.57	.1009	11.37	.0991	12.17	.0974	12.97	.0959
6.58	.1135	7.38	.1103	8.18	.1075	8.98	.1051	9.78	.1029	10.58	.1009	11.38	.0991	12.18	.0974	12.98	.0959
6.59	.1134	7.39	.1103	8.19	.1075	8.99	.1050	9.79	.1028	10.59	.1008	11.39	.0990	12.19	.0974	12.99	.0958
6.60	.1134	7.40	.1102	8.20	.1075	9.00	.1050	9.80	.1028	10.60	.1008	11.40	.0990	12.20	.0974	13.00	.0958
6.61	.1134	7.41	.1102	8.21	.1074	9.01	.1050	9.81	.1028	10.61	.1008	11.41	.0990	12.21	.0973	13.01	.0958
6.62	.1133	7.42	.1102	8.22	.1074	9.02	.1049	9.82	.1028	10.62	.1008	11.42	.0990	12.22	.0973	13.02	.0958
6.63	.1133	7.43	.1101	8.23	.1074	9.03	.1049	9.83	.1027	10.63	.1008	11.43	.0990	12.23	.0973	13.03	.0958
6.64	.1132	7.44	.1101	8.24	.1073	9.04	.1049	9.84	.1027	10.64	.1007	11.44	.0989	12.24	.0973	13.04	.0958
6.65	.1132	7.45	.1100	8.25	.1073	9.05	.1049	9.85	.1027	10.65	.1007	11.45	.0989	12.25	.0973	13.05	.0958
6.66	.1131	7.46	.1100	8.26	.1073	9.06	.1048	9.86	.1027	10.66	.1007	11.46	.0989	12.26	.0972	13.06	.0957
6.67	.1131	7.47	.1100	8.27	.1072	9.07	.1048	9.87	.1026	10.67	.1007	11.47	.0989	12.27	.0972	13.07	.0957
6.68	.1131	7.48	.1099	8.28	.1072	9.08	.1048	9.88	.1026	10.68	.1006	11.48	.0988	12.28	.0972	13.08	.0957
6.69	.1130	7.49	.1099	8.29	.1072	9.09	.1047	9.89	.1026	10.69	.1006	11.49	.0988	12.29	.0972	13.09	.0957
6.70	.1130	7.50	.1099	8.30	.1071	9.10	.1047	9.90	.1025	10.70	.1006	11.50	.0988	12.30	.0972	13.10	.0957
6.71	.1129	7.51	.1098	8.31	.1071	9.11	.1047	9.91	.1025	10.71	.1006	11.51	.0988	12.31	.0972	13.11	.0956
6.72	.1129	7.52	.1098	8.32	.1071	9.12	.1047	9.92	.1025	10.72	.1005	11.52	.0988	12.32	.0971	13.12	.0956
6.73	.1129	7.53	.1098	8.33	.1070	9.13	.1046	9.93	.1025	10.73	.1005	11.53	.0987	12.33	.0971	13.13	.0956
6.74	.1128	7.54	.1097	8.34	.1070	9.14	.1046	9.94	.1024	10.74	.1005	11.54	.0987	12.34	.0971	13.14	.0956
6.75	.1128	7.55	.1097	8.35	.1070	9.15	.1046	9.95	.1024	10.75	.1005	11.55	.0987	12.35	.0971	13.15	.0956
6.76	.1127	7.56	.1096	8.36	.1069	9.16	.1045	9.96	.1024	10.76	.1004	11.56	.0987	12.36	.0971	13.16	.0956
6.77	.1127	7.57	.1096	8.37	.1069	9.17	.1045	9.97	.1024	10.77	.1004	11.57	.0987	12.37	.0970	13.17	.0955
6.78	.1126	7.58	.1096	8.38	.1069	9.18	.1045	9.98	.1023	10.78	.1004	11.58	.0986	12.38	.0970	13.18	.0955
6.79	.1126	7.59	.1095	8.39	.1068	9.19	.1045	9.99	.1023	10.79	.1004	11.59	.0986	12.39	.0970	13.19	.0955
6.80	.1126	7.60	.1095	8.40	.1068	9.20	.1044	10.00	.1023	10.80	.1004	11.60	.0986	12.40	.0970	13.20	.0955
6.81	.1125	7.61	.1095	8.41	.1068	9.21	.1044	10.01	.1023	10.81	.1003	11.61	.0986	12.41	.0970	13.21	.0955
6.82	.1125	7.62	.1094	8.42	.1068	9.22	.1044	10.02	.1022	10.82	.1003	11.62	.0986	12.42	.0969	13.22	.0954
6.83	.1124	7.63	.1094	8.43	.1067	9.23	.1043	10.03	.1022	10.83	.1003	11.63	.0985	12.43	.0969	13.23	.0954
6.84	.1124	7.64	.1094	8.44	.1067	9.24	.1043	10.04	.1022	10.84	.1003	11.64	.0985	12.44	.0969	13.24	.0954
6.85	.1124	7.65	.1093	8.45	.1067	9.25	.1043	10.05	.1022	10.85	.1002	11.65	.0985	12.45	.0969	13.25	.0954
6.86	.1123	7.66	.1093	8.46	.1066	9.26	.1043	10.06	.1021	10.86	.1002	11.66	.0985	12.46	.0969	13.26	.0954
6.87	.1123	7.67	.1093	8.47	.1066	9.27	.1042	10.07	.1021	10.87	.1002	11.67	.0984	12.47	.0968	13.27	.0954
6.88	.1122	7.68	.1092	8.48	.1066	9.28	.1042	10.08	.1021	10.88	.1002	11.68	.0984	12.48	.0968	13.28	.0953
6.89	.1122	7.69	.1092	8.49	.1065	9.29	.1042	10.09	.1021	10.89	.1002	11.69	.0984	12.49	.0968	13.29	.0953
6.90	.1122	7.70	.1091	8.50	.1065	9.30	.1042	10.10	.1020	10.90	.1001	11.70	.0984	12.50	.0968	13.30	.0953
6.91	.1121	7.71	.1091	8.51	.1065	9.31	.1041	10.11	.1020	10.91	.1001	11.71	.0984	12.51	.0968	13.31	.0953
6.92	.1121	7.72	.1091	8.52	.1064	9.32	.1041	10.12	.1020	10.92	.1001	11.72	.0983	12.52	.0967	13.32	.0953
6.93	.1120	7.73	.1090	8.53	.1064	9.33	.1041	10.13	.1020	10.93	.1001	11.73	.0983	12.53	.0967	13.33	.0953
6.94	.1120	7.74	.1090	8.54	.1064	9.34	.1040	10.14	.1019	10.94	.1000	11.74	.0983	12.54	.0967	13.34	.0952
6.95	.1120	7.75	.1090	8.55	.1063	9.35	.1040	10.15	.1019	10.95	.1000	11.75	.0983	12.55	.0967	13.35	.0952
6.96	.1119	7.76	.1089	8.56	.1063	9.36	.1040	10.16	.1019	10.96	.1000	11.76	.0983	12.56	.0967	13.36	.0952
6.97	.1119	7.77	.1089	8.57	.1063	9.37	.1040	10.17	.1019	10.97	.1000	11.77	.0982	12.57	.0966	13.37	.0952
6.98	.1118	7.78	.1089	8.58	.1063	9.38	.1039	10.18	.1018	10.98	.0999	11.78	.0982	12.58	.0966	13.38	.0952
6.99	.1118	7.79	.1088	8.59	.1062	9.39	.1039	10.19	.1018	10.99	.0999	11.79	.0982	12.59	.0966	13.39	.0951
7.00	.1118	7.80	.1088	8.60	.1062	9.40	.1039	10.20	.1018	11.00	.0999	11.80	.0982	12.60	.0966	13.40	.0951
7.01	.1117	7.81	.1088	8.61	.1062	9.41	.1038	10.21	.1018	11.01	.0999	11.81	.0982	12.61	.0966	13.41	.0951
7.02	.1117	7.82	.1087	8.62	.1061	9.42	.1038	10.22	.1017	11.02	.0999	11.82	.0981	12.62	.0966	13.42	.0951
7.03	.1116	7.83	.1087	8.63	.1061	9.43	.1038	10.23	.1017	11.03	.0998	11.83	.0981	12.63	.0965	13.43	.0951
7.04	.1116	7.84	.1087	8.64	.1061	9.44	.1038	10.24	.1017	11.04	.0998	11.84	.0981	12.64	.0965	13.44	.0951
7.05	.1116	7.85	.1086	8.65	.1060	9.45	.1037	10.25	.1017	11.05	.0998	11.85	.0981	12.65	.0965	13.45	.0950
7.06	.1115	7.86	.1086	8.66	.1060	9.46	.1037	10.26	.1016	11.06	.0998	11.86	.0981	12.66	.0965	13.46	.0950
7.07	.1115	7.87	.1086	8.67	.1060	9.47	.1037	10.27	.1016	11.07	.0997	11.87	.0980	12.67	.0965	13.47	.0950
7.08	.1114	7.88	.1085	8.68	.1060	9.48	.1037	10.28	.1016	11.08	.0997	11.88	.0980	12.68	.0964	13.48	.0950
7.09	.1114	7.89	.1085	8.69	.1059	9.49	.1036	10.29	.1016	11.09	.0997	11.89	.0980	12.69	.0964		
7.10	.1114	7.90	.1085	8.70	.1059	9.50	.1036	10.30	.1015	11.10	.0997	11.90	.0980	12.70	.0964		
7.11	.1113	7.91	.1084	8.71	.1059	9.51	.1036	10.31	.1015	11.11	.0997	11.91	.0980	12.71	.0964		
7.12	.1113	7.92	.1084	8.72	.1058	9.52	.1035	10.32	.1015	11.12	.0996	11.92	.0979	12.72	.0964		
7.13	.1112	7.93	.1084	8.73	.1058	9.53	.1035	10.33	.1015	11.13	.0996	11.93	.0979	12.73	.0963		
7.14	.1112	7.94	.1083	8.74	.1058	9.54	.1035	10.34	.1014	11.14	.0996	11.94	.0979	12.74	.0963		
7.15	.1112	7.95	.1083	8.75	.1057	9.55	.1035	10.35	.1014	11.15	.0996	11.95	.0979	12.75	.0963		
7.16	.1111	7.96	.1083	8.76	.1057	9.56	.1034	10.36	.1014	11.16	.0995	11.96	.0978	12.76	.0963		
7.17	.1111	7.97	.1082	8.77	.1057	9.57	.1034	10.37	.1014	11.17	.0995	11.97	.0978	12.77	.0963		
7.18	.1111	7.98	.1082	8.78	.1057	9.58	.1034	10.38	.1014	11.18	.0995	11.98	.0978	12.78	.0963		
7.19	.1110	7.99	.1082	8.79	.1056	9.59	.1034	10.39	.1013	11.19	.0995	11.99	.0978	12.79	.0962		

1-23

LOW ENROLLMENT WEIGHTING TABLE



GFBPP = General Fund Budget Per Pupil

LOW ENROLLMENT WEIGHTING FORMULA

Enrollment of District	Factor
0-99.9	1.141565
100 - 299.9	{[7337 - 9.655 (E-100)] ÷ 3426} - 1
300 - 1,899.9	{[5406 - 1.237500 (E - 300)] ÷ 3426} - 1
1,900 and over	-0-

"E" is 9-20-91 FTE Enrollment

FS\WEIGHT CHART

CORRECTED COPY

KANSAS STATE BOARD OF EDUCATION

Form 5-212-148
Rev. 5/94

FORM 148

1994-95
ESTIMATED GENERAL FUND STATE AID
FOR UNIFIED SCHOOL DISTRICT NO. 343

(This form should be included with the budget document and filed with the State Board of Education)

1. 1994-95 General Fund Budget (Form 150, Line 9) . . . . . = 4,921,560

2. Estimated Local Effort
   a. 1994-95 Tax Levy 1-1-95 to 6-30-95 (from Table I, Line 5). . . . . = 477,818
   b. 1994-95 Tax In Process (Form 110, Line 10) (General Fund only) . . . . = 228,422
   c. 1994-95 Delinquent Tax (Form 110, Line 11, General Fund and Transportation only) x .667 . . . . . = 6,779
   d. 1994-95 Motor Vehicle Tax (General Fund and Transportation only). . . . = 260,587
   e. 1994-95 Mineral Production Tax. . . . . =
   f. 1994-95 In Lieu of Tax Payments on IRB's (Gen. Fund & Transp. only) =
   g. 1994-95 Federal Impact Aid (PL 874). . . . . = 10,000
   h. 6-30-94 Unencumbered Cash Balances (General, Transportation, Bilingual and Vocational Education Funds) . . . . . = 35,893

3. Total (2a+2b+2c+2d+2e+2f+2g+2h). . . . . = 1,019,499

4. 1994-95 Estimated General State Aid (Line 1 - Line 3; If negative, insert 0) . = 3,902,061

==========

TABLE I

1. 1993-94 General Fund Tax Levied (Form 110, Line 2) . . . . . = 691,350
2. 1993-94 General Fund Tax Levy Collected 1-1-94 through 6-30-94 . . . = 449,378
3. Collection Ratio (Line 2 ÷ Line 1, carry to 3 decimal places). . . . . = 650
4. 1994-95 Tax Levied (35 mills x 1994 assessed valuation) . . . . . = 735,105
5. 1994-95 Tax Levy 1-1-95 to 6-30-95 (Line 3 x Line 4). . . . . = 477,818

M:Form 148

1-25

STATE OF KANSAS
Budget Form USD-E
1994-95

GENERAL	Code 06 Line	12 mo. 1992-93 Actual (1)	12 mo. 1993-94 Actual (2)	12 mo. 1994-95 Budget (3)	
UNENCUMBERED CASH BALANCE JULY 1	01	683,202	4,657	15,893	
UNENCUMBERED CASH BALANCE FROM TRANSPORTATION, BILINGUAL ED AND VOCATIONAL ED FUNDS	02	2,368	12,368	20,000	
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
91 $	05	407,781			
*92 $	10	435,968	199,680		Form 110 Ln 10
93 $	15		449,378	228,422	
94 $	20			477,818	Form 148 Ln 5
*1140 Delinquent Tax	25	14,897	16,648	6,779	
1300 Tuition					Form 148 Ln 20
1312 Individuals (OutDist)	30				
1316 Indiv (Summer OutDist)	35				
1320 Oth Sch Dist in State	40				
1330 Oth Sch Dist Out State	45				
1700 Student Activities(Reimb)	50				
1900 Oth Rev From Local Source					
1910 User Charges	55				
1980 Reimbursements	60				
2000 COUNTY SOURCES					
*2400 Motor Vehicle Tax	70	276,484	258,224	260,587	Form 194A, Ln 1 col. 3
*2800 In Lieu of Taxes IRBs	85			0	
3000 STATE SOURCES					
3110 General State Aid	95	2,298,537	3,629,430	3,902,061	Form 146 Ln. 4
3130 Mineral Production Tax	115				
4000 FEDERAL SOURCES					
4590 Other Res Grants in Aid					
4591 Chapter I	130				
4592 Chapter II	135				
4599 Other	140	14,365	15,864		
4820 PL 874 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing)	145	39,642	42,888	10,000	
5000 OTHER					
5208 Transfer From Supp Gen	165	0	0	0	
RESOURCES AVAILABLE	170	4,173,244	4,629,137	4,921,560	
TOTAL EXPENDITURES & TRANSFERS	175	4,168,587	4,613,244	4,921,560	
EXCESS REVENUE TO STATE	200			0 **	
UNENCUMBERED CASH BAL JUNE 30	190	4,657	15,893		

To Cert Pg, Code 01, Ln 6, Col. 1 & Notice of Hearing Pg, Code a. Ln 6, Col. 5

* Include both General and Transportation amounts distributed. Any revenue received after July 1, 1994 as a result of the transportation tax levy must be deposited in the General Fund.

** Line 170 minus Line 175. (Column 3 only.)

*** Columns 1 & 2 would be amount sent to the State.

5-212-239
4/94

FORM 239

1994-95

ESTIMATED SUPPLEMENTAL GENERAL STATE AID FOR USD # 343

(This form should be included with the budget document and filed with the State Board of Education)

1. Adopted local option budget (Cannot exceed Line 10, Form 150). . . . . = 393,725

2. Estimated supplemental general state aid. Line 1 393,725 x
factor 0.4856 (see table below) . . . . . = 191,193

LOCAL OPTION BUDGET STATE AID RATE

USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE
101	.5600	249	.5864	303	.0000	355	.2214	408	.4448	460	.4040
102	.2149	250	.5334	304	.0000	356	.4585	409	.4646	461	.5915
103	.0000	251	.3824	305	.4249	357	.6676	410	.3670	462	.2945
104	.0000	252	.3815	306	.0000	358	.5109	411	.4559	463	.5623
200	.0000	253	.5378	307	.5238	359	.2103	412	.0452	464	.5839
202	.4983	254	.0000	308	.4438	360	.2420	413	.6101	465	.4530
203	.2641	255	.0000	309	.4222	361	.2444	415	.4105	466	.0914
204	.4321	256	.2761	310	.0000	362	.0000	416	.4109	467	.0568
205	.4966	257	.6541	311	.2264	363	.0000	417	.3467	468	.0000
206	.1511	258	.4259	312	.3231	364	.3324	418	.2935	469	.6260
207	.9888	259	.2204	313	.4109	365	.3268	419	.3297	470	.5480
208	.2102	260	.4456	314	.0000	366	.2564	420	.4964	471	.2336
209	.0000	261	.6160	315	.3155	367	.6021	421	.5283	473	.3800
210	.0000	262	.5656	316	.0000	368	.4729	422	.0000	474	.0000
211	.5475	263	.6881	317	.0000	369	.2814	423	.1347	475	.7223
212	.2244	264	.2147	318	.2743	371	.0000	424	.0000	476	.0000
213	.0000	265	.4936	320	.5720	372	.5971	425	.4764	477	.0714
214	.0000	266	.6129	321	.0000	373	.5520	426	.1924	479	.3835
215	.0000	267	.3870	322	.3812	374	.0000	427	.3527	480	.3032
216	.0000	268	.5333	323	.6263	375	.0451	428	.4367	481	.3010
217	.0000	269	.0000	324	.1969	376	.3102	429	.6849	482	.0017
218	.0000	270	.0000	325	.3405	377	.4279	430	.5399	483	.0000
219	.0000	271	.1062	326	.0000	378	.5989	431	.3900	484	.4158
220	.0000	272	.4318	327	.4396	379	.5028	432	.1021	486	.1567
221	.0000	273	.3431	328	.0000	380	.3919	433	.1986	487	.6167
222	.4447	274	.0000	329	.3234	381	.3755	434	.6352	488	.3366
223	.0000	275	.0000	330	.3938	382	.3047	435	.5475	489	.3190
224	.1068	278	.4600	331	.1033	383	.4077	436	.5880	490	.4497
225	.0000	279	.1104	332	.0000	384	.3694	437	.2739	491	.5523
226	.0000	280	.0000	333	.5069	385	.4868	438	.0000	492	.0000
227	.0000	281	.1492	334	.0000	386	.1788	439	.5935	493	.3644
228	.0000	282	.2263	335	.4866	387	.3971	440	.3700	494	.0000
229	.0000	283	.4527	336	.5749	388	.0353	441	.4745	495	.2946
230	.5175	284	.0676	337	.6626	389	.3586	442	.2876	496	.0000
231	.3296	285	.0009	338	.6298	390	.0000	443	.4040	497	.0914
232	.3028	286	.3365	339	.5410	392	.3740	444	.0000	498	.4965
233	.2826	287	.4740	340	.5993	393	.3462	445	.4616	499	.7866
234	.5676	288	.5924	341	.6414	394	.6811	446	.4702	500	.5405
235	.4742	289	.5118	342	.5252	395	.0000	447	.6177	501	.3258
237	.2620	290	.5664	343	.4856	396	.6564	448	.3125	502	.0000
238	.1830	291	.0000	344	.6317	397	.0339	449	.4694	503	.6485
239	.4098	292	.0000	345	.2682	398	.3818	450	.4384	504	.4927
240	.3592	293	.2746	346	.3493	399	.0000	451	.4739	505	.6170
241	.0000	294	.1785	347	.0943	400	.2983	452	.0000	506	.6176
242	.0000	295	.0000	348	.5280	401	.0000	453	.4650	507	.0000
243	.4531	297	.1053	349	.0000	402	.6164	454	.6425	508	.6544
244	.0000	298	.1411	350	.0000	403	.0000	455	.0206	509	.3625
245	.0378	299	.0028	351	.0000	404	.4340	456	.4276	511	.0000
246	.6631	300	.0000	352	.2297	405	.4218	457	.4360	512	.0000
247	.5471	301	.0000	353	.5683	406	.5724	458	.5494		.0000
248	.5738	302	.0000	354	.0987	407	.0295	459	.1855		.0000

1-27

STATE OF KANSAS
Budget Form USD-E
1994-95

SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo. 1992-93 Actual (1)	12 mo. 1993-94 Actual (2)	12 mo. 1994-95 Budget (3)	
UNENCUMBERED CASH BALANCE JULY 1	01		997	194	
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
92 $	10	22,417	10,347		
93 $	15		85,688	43,556	Form 110, Ln 10
1140 Delinquent Tax	25		862	1,293	Form 111, Ln 11
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	70		6,888	31,212	Form 1944 1c4A, Ln. Col 3
2800 In Lieu of Taxes IRBs	85			0	
3000 STATE SOURCES				Form 239, Ln 2	
3140 Supplemental State Aid	95	20,580	95,180	191,193	To Cert. Pg
RESOURCES AVAILABLE	170	42,997	199,962	267,448	
TOTAL EXPENDITURES & TRANSFERS	175	42,000	199,768	393,725	
TAX REQUIRED (175 minus 170)	195			126,277	
PERCENT OF COLLECTION*	196			0.650	+ Notice of Hearing Pg, Code 99, Ln 9, Col 5
TOTAL 93 TAX REQUIRED (195÷196)	197			194,272	
Delinquency Percentage	200		194,272 × 1.96%	3,808	
AMOUNT OF 94 TAX TO BE LEVIED					To Cert. Pg, Coded Ln 8, col. 2 + Notice of Hearing Pg Code 90 Ln col 6
Line 197 + Line 200	205			198,080	
UNENCUMBERED CASH BAL JUNE 30	207	997	194	xxxxxxxxxxxx	

*From Form 148, Table I, Line 3.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo. 1992-93 Actual (1)	12 mo. 1993-94 Actual (2)	12 mo. 1994-95 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			
120 NonCertified	215			
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225			
290 Other	230			
300 Purchased Professional and Technical Serv	235			
500 Other Purchased Services				
560 Tuition				
561 Tuition/oth St LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supp (Teaching)	260			
644 Textbooks	265			
680 Miscellaneous Supplies	270			
700 Property (Equip & Furn)	275	42,000	50,384	100,317
800 Other	280			

KANSAS STATE BOARD OF EDUCATION

Form 5-212-242
4/94

USD # 343

FORM #242
BOND AND INTEREST FUND STATE AID PAYMENTS
(Bonds Issued **After** July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 1994-95 bond and interest fund payments . . . . . = 0

2. Determine the state aid ratio factor (see table below) . . . . . = 0.3200

3. Estimated bond and interest fund state aid payment (July 1, 1994 through June 30, 1995) (Line 1 x Line 2) . . . . . = 0

USD	%	USD	%	USD	%	USD	%	USD	%	USD	%
101	0.35	249	0.36	303	0.01	355	0.20	408	0.30	460	0.28
102	0.20	250	0.34	304	0.00	356	0.31	409	0.31	461	0.36
103	0.00	251	0.27	305	0.29	357	0.40	410	0.27	462	0.23
104	0.00	252	0.27	306	0.02	358	0.33	411	0.30	463	0.35
200	0.00	253	0.34	307	0.33	359	0.20	412	0.13	464	0.36
202	0.32	254	0.09	308	0.30	360	0.21	413	0.37	465	0.30
203	0.22	255	0.02	309	0.29	361	0.21	415	0.28	466	0.15
204	0.29	256	0.23	310	0.02	362	0.00	416	0.28	467	0.13
205	0.32	257	0.39	311	0.21	363	0.00	417	0.26	468	0.00
206	0.17	258	0.29	312	0.25	364	0.25	418	0.23	469	0.38
207	0.53	259	0.20	313	0.28	365	0.25	419	0.25	470	0.34
208	0.20	260	0.30	314	0.00	366	0.22	420	0.32	471	0.21
209	0.00	261	0.37	315	0.24	367	0.37	421	0.34	473	0.27
210	0.00	262	0.35	316	0.01	368	0.31	422	0.00	474	0.00
211	0.34	263	0.40	317	0.05	369	0.23	423	0.17	475	0.42
212	0.20	264	0.20	318	0.23	371	0.00	424	0.00	476	0.00
213	0.00	265	0.32	320	0.35	372	0.37	425	0.31	477	0.14
214	0.00	266	0.37	321	0.00	373	0.35	426	0.19	479	0.27
215	0.00	267	0.27	322	0.27	374	0.00	427	0.26	480	0.24
216	0.00	268	0.34	323	0.38	375	0.13	428	0.30	481	0.24
217	0.00	269	0.00	324	0.19	376	0.24	429	0.40	482	0.11
218	0.00	270	0.05	325	0.25	377	0.29	430	0.34	483	0.00
219	0.05	271	0.15	326	0.00	378	0.37	431	0.28	484	0.29
220	0.00	272	0.29	327	0.30	379	0.32	432	0.15	486	0.18
221	0.00	273	0.26	328	0.00	380	0.28	433	0.19	487	0.37
222	0.30	274	0.08	329	0.25	381	0.27	434	0.38	488	0.25
223	0.06	275	0.00	330	0.28	382	0.24	435	0.34	489	0.25
224	0.15	278	0.31	331	0.15	383	0.28	436	0.36	490	0.30
225	0.00	279	0.16	332	0.00	384	0.27	437	0.23	491	0.35
226	0.00	280	0.00	333	0.33	385	0.32	438	0.05	492	0.11
227	0.05	281	0.17	334	0.11	386	0.19	439	0.36	493	0.26
228	0.00	282	0.21	335	0.32	387	0.28	440	0.27	494	0.00
229	0.00	283	0.30	336	0.36	388	0.12	441	0.31	495	0.23
230	0.33	284	0.14	337	0.39	389	0.26	442	0.23	496	0.00
231	0.25	285	0.11	338	0.38	390	0.00	443	0.28	497	0.15
232	0.24	286	0.25	339	0.34	392	0.27	444	0.00	498	0.32
233	0.23	287	0.31	340	0.37	393	0.26	445	0.31	499	0.45
234	0.35	288	0.33	341	0.38	394	0.40	446	0.31	500	0.34
235	0.31	289	0.33	342	0.33	395	0.00	447	0.37	501	0.25
237	0.22	290	0.35	343	0.32	396	0.39	448	0.24	502	0.00
238	0.19	291	0.06	344	0.38	397	0.12	449	0.31	503	0.39
239	0.28	292	0.00	345	0.22	398	0.27	450	0.30	504	0.32
240	0.26	293	0.23	346	0.26	399	0.00	451	0.31	505	0.37
241	0.09	294	0.18	347	0.15	400	0.24	452	0.00	506	0.37
242	0.00	295	0.00	348	0.34	401	0.00	453	0.31	507	0.00
243	0.30	297	0.15	349	0.06	402	0.37	454	0.38	508	0.39
244	0.00	298	0.17	350	0.06	403	0.10	455	0.12	509	0.26
245	0.12	299	0.11	351	0.00	404	0.29	456	0.29	511	0.06
246	0.39	300	0.00	352	0.21	405	0.29	457	0.30	512	0.03
247	0.34	301	0.30	353	0.35	406	0.35	458	0.34		0.00
248	0.35	302	0.00	354	0.15	407	0.12	459	0.19		0.00

1-29

BOND AND INTEREST (USD) #1	Code 62 Line	12 mo. 1992-93 Actual (1)	12 mo. 1993-94 Actual (2)	12 mo. 1994-95 Budget (3)	18 mo. Financing Required (4)
UNENCUMBERED CASH BAL JULY 1	01	29,020	39,910	24,842	24,842
REVENUE:					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied				Worksheet I, Code 04, Ln 40, Col 7	
91 $	05	36,468			
92 $	10	64,701	31,347		Form 110, Ln 10
93 $	15		36,422	18,514	18,514
94 $	20			49,329	Form 110, Ln 11
1140 Delinquent Tax	25	865	984	824x,667 550	824
1510 Interest on Idle Funds(a)	30				0
July - December Estimate	35				
1900 Oth Rev From Local Source	40				0
July - December Estimate	45				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax	55	19,630	24,563	37,378	37,378
July - December Estimate	60				10,357
2800 In Lieu of Taxes IRBs	70			0	0
July - December Estimate	75				0
3000 STATE SOURCES				Form 241, Ln 3	
3217 State Aid (prior 7-1-92)	76	15,437	14,062	14,250	14,250
July - December Estimate	77				7,125
3217 State Aid (after 7-1-92)	78			0	0
July - December Estimate	79				
RESOURCES AVAILABLE	80	166,121	147,288	144,863	113,290
EXPENDITURES:					
5100 DEBT SERVICE					
830 Interest	85	26,185	22,427	18,648	Code 01, Ln 62, Col 1 + Code 99, Ln 62, Col 5
890 Commission & Postage	90	26	19	100	
910 Principal	95	100,000	100,000	100,000	
TOTAL EXPENDITURES	100	126,211	122,446	118,748	118,748
830 Interest Due July-December	105				8,924
890 Commission & Pstg July-Dec	110				50
910 Principal Due July-Dec	115				50,000
990 Cash Basis Reserve	120				10,000
TOTAL OPERATING EXPEND (18 MO)	185	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	187,722
UNENCUMBERED CASH BAL JUNE 30	190	39,910	24,842	26,115	xxxxxxxxxxxxx
	195	TAX REQUIRED (Line 185 minus Line 80)			74,432
	200	Delinquency Computation			1,459
	205	Amount of 94 Tax to be Levied			75,891

Code 01, Ln 62, Col 2 & Code 99, Ln 62, Col 6

(a) Interest on Bond Proceeds only.

QUESTIONS AND ANSWERS IN JUDGE BULLOCK'S SCHOOL FINANCE DECISION

Question:

"1) Upon what entity of government is the sole and absolute duty to establish, maintain, and finance public schools imposed by the plain language of our constitution?" (p. 20)

Answer:

"The legislature." (p. 20)

Question:

"2) To whom is this absolute duty to establish, maintain, and finance public schools owed?" (p. 20)

Answer:

"The school children of Kansas." (p. 21)

Question:

"3) If the duty to establish, maintain, and finance public schools is constitutionally owed by the legislature to the school children of Kansas, in what proportion is that duty owed to each individual child?" (p. 21)

Answer:

"The duty owed by the Legislature to each child to furnish him or her with an educational opportunity is equal to that [duty] owed every other child." (p. 21)

Question:

"4) What can the legislature charge each child required to attend our public schools?" (p. 21)

Answer:

"Except for 'such fees or supplemental charges as may be authorized by law', the answer is nothing." (p. 22)

Question:

"5) If, then, the legislature must establish, maintain, and finance free public schools for the benefit of all Kansas school children, how must it divide its resources among districts, schools, and students?" (p. 22)

Answer:

This legislative duty is not to districts, not to schools...not to voters...not to personal constituents [not to taxpayers] -- but <u>to each schoolchild of Kansas, equally</u>. (Emphasis added in original.) (p. 22)

House Education
Attachment 2
1-23-95

Question:

"6) Must, then, exactly equal (per pupil) dollar amounts be furnished to each school?" (p. 22)

Answer:

Obviously, educational needs, and concomitant costs, will vary from child to child and from place to place. The mandate is to furnish each child an educational opportunity equal to that made available to every other child. To do so will unquestionably require different expenditures at different times and places." (p. 22)

* * * * *

"The constitutional mandate is to provide to each child an equal educational opportunity, not necessarily exactly equal dollars.

"Because the legislative duty to each child is the same, however...a disproportionate distribution of financial resources alone gives rise to a duty on the part of the legislature, if challenged, to articulate a <u>rational educational explanation</u> for the differential. Any rational basis for the unequal expenditures necessitated by circumstances encountered in furnishing equal educational opportunities to each child, however, would conclude the constitutional judicial inquiry." (Emphasis in original) (p. 23)

Question:

"7) Does this mean 100% 'state financing' is required for public schools?" (p. 24)

Answer:

"Yes...[M]oney raised by school districts through 'local' taxation is still state money. It just hasn't been thought of that way." (p. 24)

Question:

"8) What financial costs of educating students are included in the constitutional mandate placed by the Educational Article upon the legislature?" (p. 24)

Answer:

<u>All costs, including capital expenditures</u> are included. (Emphasis in original.) (pp. 24-25)

Question:

"9) Is the legislature's only duty to divide its educational resources in such a way as to provide equal opportunities for every child?" (p. 25)

Answer.

"No. In addition to equality of educational opportunity, there is another constitutional requirement and that relates to the duty of the legislature to furnish enough total dollars so that the educational opportunities afforded every child are also suitable.

"In other words, should total legislative funding fall to a level which the Court, in enforcing the Constitution, finds to be inadequate for a 'suitable' (or 'basic' as some state's decisions prefer) or minimally adequate education, a violation of the 'suitable' provision would occur." (Emphasis in original) (p. 25)

Question:

"10) Can the legislature be sued for 'restitution' arising from past disproportionate funding?" (p. 27)

Answer:

"The answer is no. The remedy for a violation...is to strike existing laws which do not comply with constitutional provisions.

"Furthermore, as an added precaution, in light of the length of time the present system has existed and the reliance placed upon it until now, should violations be found when the facts are heard, the Court has determined to make its decision in this case operate prospectively only." (p. 27)