

## MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Dwayne Umbarger at 8:05 a.m. on March 24, 2004 in Room 527-S of the Capitol.

All members were present:

Committee staff present:

Carolyn Rampey, Legislative Research  
Theresa Kiernan, Office of the Revisor of Statutes  
Judy Steinlicht, Committee Secretary

Conferees appearing before the committee:

Theresa Kiernan, Revisor of Statutes  
Joan Wagnon, Secretary of Revenue

Others attending:

See Attached List

Chairman Umbarger stated it was his desire to pass two education bills this morning, **SB550**, the Governor's first year proposal and the **Senate Leadership School Finance Proposal**.

### **Senate Leadership School Finance Proposal**

Theresa explained two amendments to the **Senate Leadership School Finance Proposal** draft that would clarify the definition of school district in the section concerning health insurance and add a new subsection stating provisions of this section shall expire on June 30, 2005; and to correct the figure on page 8 for the bilingual weighting from .21 to .22. (Attachment 1)

Senator Vratil made a motion to amend the draft with the amendments explained by Theresa. Seconded by Senator Emler. Motion carried.

Secretary of Revenue, Joan Wagnon explained an amendment deleting language to allow for agreement to extend statute of limitations for refunds during audits. (Attachment 2)

Senator Oleen made a motion to amend the draft by adopting the language as explained by Secretary Wagnon. Seconded by Senator Vratil. Motion carried.

Secretary, Joan Wagnon, explained sales and use tax refunds. The Division of Tax and the Audit Bureau have a total of 12.5 FTE dedicated to working tax refunds at a cost of \$500,000 which includes benefits. Since April 2002, the Department of Revenue has completed 3,171 refunds totaling \$35.6 million which includes interest. The Division of Taxation has completed 3,120 refunds totaling \$5.4 million including interest and the Audit Bureau has completed 51 refunds for a total of \$30.2 million including interest. Both teams have 853 refunds in backlog, requesting a total of \$13.3 million in refunds. (Attachment 3) Secretary Wagnon explained two amendments; one to allow no refunds of income, sales or use tax and any interest or penalties to a taxpayer who has entered into any contingency agreement with any person representing such taxpayer in pursuing such a refund claim (Attachment 4); the second to reduce the interest rate on refunds to two percent which would be the same rate paid to the state on overdue taxes. (Attachment 5)

Senator Vratil recommended not handling the amendments involving tax matters.

Senator Oleen made a motion to amend the school finance draft according to the recommendation of Secretary Wagnon. Seconded by Senator Downey. Motion carried.

Secretary Wagnon explained an amendment requested by the liquor lobbyists that a renewal license would not be withheld as long as business taxes are current. This amendment does not affect the fiscal note. (Attachment 6)

CONTINUATION SHEET

MINUTES OF THE SENATE EDUCATION COMMITTEE at 8:05 a.m. on March 24, 2004 in Room 527-S of the Capitol.

Senator Oleen made a motion to amend the school finance draft according to the language requested by the liquor lobbyists. Seconded by Senator Schodorf. Motion carried.

Secretary Wagnon presented an amendment to add professional license tax clearance process (contents of SB468, with corrections). (Attachment 7) Secretary Wagnon also provided a listing of all the licensing agencies, Type of Professional License, frequency of license issued, and the number of licensees in each type. (Attachment 8)

Senator Oleen made a motion to amend the school finance draft as described by Secretary Wagnon. Seconded by Senator Downey. Motion carried.

Secretary Wagnon explained another amendment to provide for reporting and remitting use tax on Kansas individual income tax return. (Attachment 9)

Senator Oleen made a motion to amend the school finance draft as explained by Secretary Wagnon and as stated in attachment 9. Seconded by Senator Schodorf. Motion carried.

Senator Schodorf made a motion to amend the school finance draft as amended into **HB2004** and to give Theresa the flexibility to make the necessary technical changes throughout the bill. Seconded by Senator Oleen. Motion carried.

Senator Schodorf made a motion to recommend favorably **HB2004** as amended. Seconded by Senator Oleen. Motion carried.

**SB550—School and school districts; school finance; tax revenues**

Senator Hensley gave an overview of **SB550**. Senator Hensley proposed an amendment on page 7 of the bill which would add language on line 9 that the amount of base state aid per pupil shall be \$3,963 “in each school year thereafter.” Theresa advised that there was also a grammatical error that needed to be corrected.

Senator Hensley made a motion to amend **SB550** as stated above and for the grammatical correction. Seconded by Senator Lee. Motion carried.

Senator Hensley made a motion to recommend **SB550** as amended favorably for passage. Seconded by Lee.

Senator Vratil made a substitute motion to report **SB550** as amended without recommendation. Senator Corbin stated he felt the committee should pass **SB550** with recommendation since we passed the original Governor’s bill with recommendation. Senator Vratil withdrew his motion.

The committee voted on Senator Hensley’s original motion to recommend **SB550** favorably as amended. Motion carried.

Dale Dennis, Deputy Commissioner, Kansas State Department of Education distributed updated information on the new **HB2004** (Attachment 10) and **SB550** (Attachment 11).

Meeting adjourned at 8:50 a.m.



Suggested Amendments to Proposed Substitute Bill

1. Clarify the definition of school district in the section concerning health insurance:  
"School district" means a school district which, as of January 1, 2004, provided less than \$100 in employer contributions each month for health insurance for each employee.

Add a new subsection;

(c) The provisions of this section shall expire on June 30, 2005.

2. Correct the figure on page 8 for the bilingual weighting: .22
3. Add provision for compensating use tax check-off on income tax form.
4. Clarify in provisions requiring liquor licensees to be current in the payment of taxes that the requirement applies to the entity which operates the a club and drinking establishment.
5. Clarify that the provisions shortening the time within which a person may file a claim for a refund or credit does not apply or may be extended by agreement in regards to taxes which are the subject of an audit.

Clarify, if necessary, when the one-year time period for filing claim for a refund or credit begins.

Third-party refund requests?

6. Extend the provisions requiring licensees under the liquor control act and the club and drinking establishment act to other persons licensed by the state.

Insert, on page 52 of the draft, following section 24:

New Sec. 25. (a) As used in sections 25 through 32, and amendments thereto:

(1) "License" means a certificate, permit, registration or other document issued by a licensing body as evidence of a licensee's authority to practice a profession in this state, and includes any such license issued pursuant to K.S.A. 1-301 *et seq.*; K.S.A. 65-5801 *et seq.*; K.S.A. 65-6301 *et seq.*; K.S.A. 65-6401 *et seq.*; K.S.A. 65-6601 *et seq.*; K.S.A. 65-1401 *et seq.*; K.S.A. 65-2801 *et seq.*; K.S.A. 65-2001 *et seq.*; K.S.A. 65-28a01 *et seq.*; K.S.A. 65-2901 *et seq.*; K.S.A. 65-5401 *et seq.*; K.S.A. 65-5501 *et seq.*; K.S.A. 65-6901; K.S.A. 65-7201 *et seq.*; K.S.A. 40-240 *et seq.*; K.S.A. 7-103 and the rules for attorney registration of the supreme court; K.S.A. 65-1701 *et seq.*; K.S.A. 65-1101 *et seq.*; K.S.A. 65-4201 *et seq.*; K.S.A. 65-1501 *et seq.*; K.S.A. 65-1601 *et seq.*; K.S.A. 58-4101 *et seq.*; K.S.A. 58-3034 *et seq.*; K.S.A. 17-1254 *et seq.*; K.S.A. 65-6501 *et seq.*; K.S.A. 74-7001 *et seq.* and K.S.A. 47-814 *et seq.*, and amendments thereto;

(2) "licensing body" means an official, agency, board or other entity of the state which authorizes individuals to practice a profession in this state and issues a license, certificate, permit, registration or other authorization to an individual so authorized, and includes the board of accountancy, behavioral sciences regulatory board, dental board, board of healing arts, insurance department, board of mortuary arts, board of nursing, board of examiners in optometry, board of pharmacy, real estate appraisal board, real estate commission, securities commissioner,

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speech-language pathology and audiology board, supreme court, board of technical professions and board of veterinary examiners;

(3) "licensee" means an individual who is or may be authorized to practice a profession in this state and has been issued a license by a licensing body and includes: Attorney, certified public accountant, professional counselor, social worker, marriage and family therapist, clinical marriage and family therapist, alcohol or drug abuse counselor, dentist, dental hygienist, medical doctor, osteopathic physician, chiropractor, podiatrist, physician's assistant, physical therapist, occupational therapist, respiratory therapist, athletic trainer, naturopathic doctor, insurance agent, embalmer, funeral director, assistant funeral director, practical nurse, professional nurse, mental health technician, optometrist, pharmacist, real estate appraiser, real estate salesman, real estate broker, securities broker-dealer, securities investment advisor, speech-language pathologist, audiologist, engineer, architect, land surveyor, landscape architect, geologist, veterinarian and veterinarian technician; and

(4) "taxes" means any taxes owed to the state by the licensee, including any penalties and interest.

Sec. 26. All licensing bodies of this state shall have or shall adopt procedures for the denial of renewal of a license if the licensing body receives information showing an applicant for the renewal of an existing license is not current in the payment of taxes or the filing of tax returns.

Sec. 27. (a) Except as specifically provided by this act, no license shall be renewed unless the applicant seeking renewal of a license is current in the payment of all taxes owed to the state and has filed all tax returns due with the state.

(b) The provisions of subsection (a) shall not apply to taxes which are under formal appeal or for which an agreement for the payment of such taxes has been entered into by the applicant for licensure and the department of revenue and the applicant for licensure is current in the payments under such agreement.

Sec. 28. (a) Not less than 90 days prior to the renewal date for any license, the licensing body shall provide to the secretary of revenue a list of all licenses, subject to such renewal date, including the name, address, social security number and date of renewal of each licensee. Such list shall be provided electronically in the format required by the secretary of revenue. Within 30 days of receipt of such list from the licensing body, the secretary of revenue shall notify those licensees who are not current in the payment of taxes owed to the state or who have failed to file a tax return with the state, and shall further notify the licensing body of such delinquent licensees and the reason for delinquency.

(b) If information received pursuant to subsection (a) from the secretary of revenue shows that the licensee is not current in the payment of taxes owed to the state or has failed to file a tax return with the state, the licensing body shall not renew the license unless the licensing body receives a tax clearance certificate from the secretary of revenue verifying that the licensee has paid all taxes owed to the state and filed all tax returns due to the state.

Sec. 29. If a license is not renewed pursuant to this act, any funds paid by the licensee for renewal shall not be refunded by the licensing body.

Sec. 30. In any review of the licensing body's actions pursuant to this act, conducted by the licensing body at the request of the licensee, the issues on such review shall be limited to the identity of the licensee and the validity of the notice sent by the licensing body pursuant to section 28, and amendments thereto. The licensing body shall have no jurisdiction over issues related to the tax obligation of the licensee.

Sec. 31. Any individual obtaining a license from a licensing body shall provide the licensing body such individual's social security number.

Sec. 32. (a) Notwithstanding any provision of law prohibiting disclosure by the department of revenue of the contents of taxpayer records or information and notwithstanding any confidentiality statute of any state agency or licensing body, all information exchanged among or disclosed by the department of revenue, the licensing body and the debtor necessary to accomplish and effectuate the intent of this act is lawful.

(b) The information obtained by a licensing body from the department of revenue in accordance with the exemption authorized by subsection (a) shall be used only for the purpose authorized by this act. Any person employed by, or formerly employed by, a licensing body, and who receives information subject to the provisions of K.S.A. 79-3234, and amendments thereto, or other information designated by law as confidential, shall be subject to the same duty of confidentiality with respect to such confidential information imposed by law on officers and employees of the department of revenue and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality.

Joan Wagon  
Sec. of Revenue

Amendment to Senate Substitute for House Bill 2004

Allow for agreement to extend statute of limitations for refunds during audit

Sec. 15. K.S.A. 2002 Supp. 79-3230 is hereby amended to read as follows: 79-3230. (a) The amount of income taxes imposed by this act shall be assessed within three years after the original return was filed, the tax as shown to be due on the return was paid or within one year after an amended return is filed, whichever is the later date, and no proceedings in court for the collection of such taxes shall be begun after the expiration of such period. For purposes of this act any return filed before the 15th day of the fourth month following the close of the taxable year shall be considered as being filed on the 15th day of the fourth month following the close of the taxable year, and any tax shown to be due on the return and paid before the 15th day of the fourth month following the close of the taxable year shall be deemed to have been paid on the 15th day of the fourth month following the close of the taxable year.

(b) In the case of a false or fraudulent return with intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun at any time.

(c) No claim shall be allowed for credit or refund of overpayment of any tax imposed by this act unless filed by the taxpayer within ~~three years~~ *one year* from the date the original return was filed or ~~two years~~ *one year* from the date the tax claimed to be refunded or against which the credit is claimed was paid, whichever of such periods expires later, or if no return was filed by the taxpayer, within ~~two years~~ *one year* from the date the tax claimed to be refunded or against which the credit is claimed was paid.

Where the assessment of any income tax imposed by this act has been made within the period of limitation properly applicable thereto, such tax may be collected by distraint or by a proceeding in court, but only if begun within one year after the period of limitation as defined in this act.

(d) In case a taxpayer has made claim for a refund, the taxpayer shall have the right to commence a suit for the recovery of the refund at the expiration of six months after the filing of the claim for refund, if no action has been taken by the director of taxation.

(e) Before the expiration of time prescribed in this section for the assessment of additional tax ~~or the filing of a claim for a refund~~ the director of taxation is authorized to enter into an agreement in writing with the taxpayer consenting to the extension of the periods of limitations as defined in this act for the assessment of tax or for the filing of a claim for refund ~~at any time prior to the expiration of the period of limitations~~. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. A copy of all such agreements and extensions thereof shall be filed with the director of taxation within 30 days after their execution.

← delete bracketed language

(f) Any taxpayer whose income has been adjusted by the federal internal revenue service or by the income tax collection agency of another state is required to report such adjustments to the Kansas department of revenue by mail within 180 days of the date the federal or other state adjustments are paid, agreed to or become final, whichever is earlier. Such adjustments shall be reported by filing an amended return for the applicable taxable year and a copy of the federal or state revenue agent's report detailing such adjustments. In the event such taxpayer is a corporation, such report shall be by certified or registered mail.

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Notwithstanding the provisions of subsection (a) or (c) of this section, additional income taxes may be assessed and proceedings in court for collection of such taxes may be commenced and any refund or credit may be allowed by the director of taxation within 180 days following receipt of any such report of adjustments by the Kansas department of revenue, or within ~~two years~~ *one year* from the date the tax claimed to be refunded or, against which the credit is claimed was paid, whichever period expires later. No assessment shall be made nor any refund or credit shall be allowable under the provisions of this paragraph except to the extent the same is attributable to changes in the taxpayer's income due to adjustments indicated by such report.

(g) In the event of failure to comply with the provisions of this section, the statute of limitations shall be tolled.

Amendment to Section 23 of Senate Substitute for 2003 House Bill 2004

Sec. 23. K.S.A. 2002 Supp. 79-3609 is hereby amended to read as follows: 79-3609. (a) Every person engaged in the business of selling tangible personal property at retail or furnishing services taxable in this state, shall keep records and books of all such sales, together with invoices, bills of lading, sales records, copies of bills of sale and other pertinent papers and documents. Such books and records and other papers and documents shall, at all times during business hours of the day, be available for and subject to inspection by the director, or the director's duly authorized agents and employees, for a period of three years from the last day of the calendar year or of the fiscal year of the retailer, whichever comes later, to which the records pertain. Such records shall be preserved during the entire period during which they are subject to inspection by the director, unless the director in writing previously authorizes their disposal. Any person selling tangible personal property or furnishing taxable services shall be prohibited from asserting that any sales are exempt from taxation unless the retailer has in the retailer's possession a properly executed exemption certificate provided by the consumer claiming the exemption. Any retailer asserting a claim that certain sales are exempt who does not have the required exemption certificates in possession shall acquire such certificates within 60 days after receiving notice from the director that such certificates are required. If such certificates are not obtained within the period set forth herein, the sales shall be deemed to be taxable sales under this act.

(b) The amount of tax imposed by this act is to be assessed within three years after the return is filed, and no proceedings in court for the collection of such taxes shall be begun after the expiration of such period. In the case of a false or fraudulent return with intent to evade tax, the tax may be assessed or a proceeding in court for collection of such tax may be begun at any time, within two years from the discovery of such fraud. No assessment shall be made for any period preceding the date of registration of the retailer by more than three years except in cases of fraud. No refund or credit shall be allowed by the director after ~~three years~~ *one year* from the date of payment of the tax as provided in this act unless before the expiration of such period a claim therefor is filed by the taxpayer, and no suit or action to recover on any claim for refund shall be commenced until after the expiration of six months from the date of filing a claim therefor with the director.



(c) Before the expiration of time prescribed in this section for the assessment of additional tax ~~or the filing of a claim for refund~~, the director is hereby authorized to enter into an agreement in writing with the taxpayer consenting to the extension of the periods of limitations for the assessment of tax or for the filing of a claim for refund ~~at any time prior to the expiration of the period of limitations~~. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. In consideration of such agreement or agreements, interest due in excess of 48 months on any additional tax shall be waived.

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(d) For all taxable periods subject to assessment on January 1, 1998, including periods subject to an agreement to extend the statute of limitations, and for all taxable periods commencing after December 31, 1997, interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, shall be allowed on any overpayment of tax computed from the due date of the return if it was timely filed and accompanied by the tax due or, if the return was not timely filed, from the date of payment, except that no interest shall be allowed on any such refund if the same is paid within 60 days after the date of the return or the date of payment, as the case requires.

(e) Notwithstanding any other provision of this section or the provisions of the Kansas compensating tax act:

(1) (A) Any claim for refund of tax imposed by the Kansas retailers' sales tax act or the Kansas compensating tax act based upon the provisions of subsection (kk) of K.S.A. 79-3606 in existence prior to its amendment by this act which is without dispute shall be allowed, but, with respect to any claim exceeding \$10,000, the refund associated therewith shall not be paid until after 510 days from the date such claim was filed and shall not include interest from such date. As used in this subparagraph, a claim for refund without dispute shall not include any claim the basis for which is a judicial or quasi-judicial interpretation of such subsection occurring after the effective date of this act.

(B) Any refund of tax resulting from a final determination or adjudication with regard to any claim submitted or to be submitted for refund of tax imposed by the Kansas retailers' sales tax act or the Kansas compensating tax act based upon the provisions of subsection (kk) of K.S.A. 79-3606 in existence prior to its amendment by this act not described by subparagraph (A) shall, with respect to any refund exceeding \$50,000, be paid in equal annual installments over 10 years commencing with the year of such final determination or adjudication. Interest shall not accrue during the time period of such payment.

(2) No claim for refund of tax imposed by the Kansas retailers' sales tax act or the Kansas compensating tax act based upon the application of the provisions of subsection (n) of K.S.A. 79-3606 pursuant to its interpretation by the court of appeals of the state of Kansas in its opinion filed on August 13, 1999, in the case entitled In re appeal of Water District No. 1 of Johnson County shall be allowed for tax paid prior to the effective date of this act. The provisions of this subsection shall not be applicable to Water District No. 1 of Johnson county.



# K A N S A S

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE  
OFFICE OF THE SECRETARY

KATHLEEN SEBELIUS, GOVERNOR

To: Senator Lana Oleen  
Senate Majority Leader

From: Joan Wagnon  
Secretary of Revenue

Date: March 24, 2004

RE: Sales and Use Tax Refunds

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Below are the costs associated with the sales tax refund teams in the Division of Taxation and Audit Bureau. Also included are the number of refunds we have completed since April of 2002, the dollar amount and the interest paid.

Refund team staff:

The Division of Taxation currently has 7 FTE dedicated to working sales tax refunds.  
The Audit Bureau current has about 5.5 FTE dedicated to working sales tax refunds.  
Total yearly cost for both teams is \$500,000 (this includes benefits)

Since April of 2002 we have completed 3,171 refunds for \$28.4 million plus \$7.2 million in interest, for a total of about \$35.6 million. The Division of Taxation sales refund team has completed 3,120 refunds for \$4.6 million plus \$.8 million in interest, for a total of \$5.4 million. The Audit Bureau sales refund team has completed 51 refunds for \$23.8 million plus \$6.4 million in interest, for a total of about \$30.2 million.

Currently both teams have 853 refunds in backlog, with a total of \$13.3 million in refunds being requested.

*Senate Education*  
*3-24-04*  
*Attachment 3*

**Amendment to Senate Substitute for 2003 House Bill 2004—Refund Claims Based  
on Third Party Contingency Contracts Void**

New Section

No refund of income, sales or use tax, and any interest or penalties thereon shall be allowed if the taxpayer claiming such refund has entered into any contract or arrangement with any person representing such taxpayer in pursuing such refund claim, where the compensation or other benefits paid or payable to such person representing the taxpayer, is contingent upon, in whole or in part, or otherwise related to, the amount of tax, interest, or penalty that are refunded or paid by the State of Kansas or that will be exempted in the future under an exemption claim, as a result of such refund or exemption claim. Any refund claim for tax, interest, or penalties proposed or asserted by or upon the recommendation of any person that is being compensated under such a contingency contract or arrangement, shall be void and unenforceable. For purposes of this section, "person" shall mean an individual, firm, partnership, joint adventure, association, corporation, limited liability company, other business entity, or group or combination thereof.

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Attachment 4*

Amendment to Senate Substitute for 2003 House Bill 2004

Reduce interest rate on tax refunds to 2%

Add New Section \_\_. K.S.A. 79-2968 is hereby amended to read as follows: 79-2968. (a) Except as otherwise specifically provided by law, whenever interest is charged under any law of this state upon any delinquent or unpaid taxes levied or imposed by the state of Kansas or any taxing subdivision thereof, or ~~whenever interest is allowed under any law of this state upon any overpayment of taxes levied or imposed by the state of Kansas or any taxing subdivision thereof,~~ the rate thereof shall be: ~~(a)(1)~~ (1) One and one-half percent per month for any period prior to January 1, 1995, 1% per month for the period commencing on January 1, 1995, and ending on December 31, 1997, and  $\frac{1}{12}$  of the annual rate prescribed in subsection ~~(b)~~ (a)(2) thereafter, if computed monthly; and ~~(b)(2)~~ (2) eighteen percent per annum for any period prior to January 1, 1995, 12% per annum for the period commencing on January 1, 1995, and ending on December 31, 1997, and for any period thereafter, the underpayment rate per annum prescribed and determined under paragraph (2) of subsection (a) of section 6621, without regard to subsection (c) thereof, of the federal internal revenue code, as in effect on September 1, 1996, and which rate is in effect thereunder on July 1 of the year immediately preceding the calendar year for which the rate is being annually fixed hereunder, plus one percentage point, if computed annually.

(b) In the event the interest rate prescribed under this section cannot be determined by reference to section 6621 of the federal internal revenue code, as in effect on September 1, 1996, the rate at which interest shall be collected on underpayments shall be the rate prescribed by K.S.A. 16-204, and amendments thereto, for interest on judgments for the applicable period.

(c) *Except as otherwise specifically provided by law, whenever interest is allowed under any law of this state upon any overpayment of taxes levied or imposed by the state of Kansas or any taxing subdivision thereof, the rate shall be 2% per annum.*

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Amendment to Senate Substitute for 2003 House Bill 2004

Amendments to Liquor License Tax Clearance Proposal (Requested by Liquor Lobbyists)

Section 9. K.S.A. 2003 Supp. 41-311 is hereby amended to read as follows: 41-311. (a) No license of any kind shall be issued pursuant to the liquor control act to a person:

- (1) Who has not been a citizen of the United States for at least 10 years, except that the spouse of a deceased retail licensee may receive and renew a retail license notwithstanding the provisions of this subsection (a)(1) if such spouse is otherwise qualified to hold a retail license and is a United States citizen or becomes a United States citizen within one year after the deceased licensee's death;
- (2) who has been convicted of a felony under the laws of this state, any other state or the United States;
- (3) who has had a license revoked for cause under the provisions of the liquor control act, the beer and cereal malt beverage keg registration act or who has had any license issued under the cereal malt beverage laws of any state revoked for cause except that a license may be issued to a person whose license was revoked for the conviction of a misdemeanor at any time after the lapse of 10 years following the date of the revocation;
- (4) who has been convicted of being the keeper or is keeping a house of prostitution or has forfeited bond to appear in court to answer charges of being a keeper of a house of prostitution;
- (5) who has been convicted of being a proprietor of a gambling house, pandering or any other crime opposed to decency and morality or has forfeited bond to appear in court to answer charges for any of those crimes;
- (6) who is not at least 21 years of age;
- (7) who, other than as a member of the governing body of a city or county, appoints or supervises any law enforcement officer, who is a law enforcement official or who is an employee of the director;
- (8) who intends to carry on the business authorized by the license as agent of another;
- (9) who at the time of application for renewal of any license issued under this act would not be eligible for the license upon a first application, except as provided by subsection (a)(12);
- (10) who is the holder of a valid and existing license issued under article 27 of chapter 41 of the Kansas Statutes Annotated unless the person agrees to and does surrender the license to the officer issuing the same upon the issuance to the person of a license under this act, except that a retailer licensed pursuant to K.S.A. 41-2702, and amendments thereto, shall be eligible to receive a retailer's license under the Kansas liquor control act;
- (11) who does not own the premises for which a license is sought, or does not have a written lease thereon for at least  $\frac{3}{4}$  of the period for which the license is to be issued;
- (12) whose spouse would be ineligible to receive a license under this act for any reason other than citizenship, residence requirements or age, except that this subsection (a)(12) shall not apply in determining eligibility for a renewal license;
- (13) whose spouse has been convicted of a felony or other crime which would disqualify a person from licensure under this section and such felony or other crime was committed during the time that the spouse

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held a license under this act; or

(14) who does not provide any data or information required by K.S.A. 2003 Supp. 41-311b, and amendments thereto; or

(15) who is not current in the payment of all taxes imposed pursuant to K.S.A. 41-501 et seq., 79-3294 et seq., 79-3601 et seq., 79-4101 et seq. and 79-41a01 et seq., and amendments thereto, unless such taxes are under formal appeal or for which an agreement for the payment of such taxes has been entered into by the department of revenue and the person seeking licensure and such person is current in the payments under such agreement

(b) No retailer's license shall be issued to:

- (1) A person who is not a resident of this state;
- (2) a person who has not been a resident of this state for at least four years immediately preceding the date of application;
- (3) a person who has beneficial interest in the manufacture, preparation or wholesaling of alcoholic beverages;
- (4) a person who has beneficial interest in any other retail establishment licensed under this act, except that the spouse of a licensee may own and hold a retailer's license for another retail establishment;
- (5) a copartnership, unless all of the copartners are qualified to obtain a license;
- (6) a corporation; or
- (7) a trust, if any grantor, beneficiary or trustee would be ineligible to receive a license under this act for any reason, except that the provisions of subsection (a)(6) shall not apply in determining whether a beneficiary would be eligible for a license.

(c) No manufacturer's license shall be issued to:

- (1) A corporation, if any officer or director thereof, or any stockholder owning in the aggregate more than 25% of the stock of the corporation would be ineligible to receive a manufacturer's license for any reason other than citizenship and residence requirements;
- (2) a copartnership, unless all of the copartners shall have been residents of this state for at least five years immediately preceding the date of application and unless all the members of the copartnership would be eligible to receive a manufacturer's license under this act;
- (3) a trust, if any grantor, beneficiary or trustee would be ineligible to receive a license under this act for any reason, except that the provisions of subsection (a)(6) shall not apply in determining whether a beneficiary would be eligible for a license;
- (4) an individual who is not a resident of this state; or
- (5) an individual who has not been a resident of this state for at least five years immediately preceding the date of application.

(d) No distributor's license shall be issued to:

- (1) A corporation, if any officer, director or stockholder of the corporation would be ineligible to receive a distributor's license for any reason. It shall be unlawful for any stockholder of a corporation licensed as a distributor to transfer any stock in the corporation to any person who would be ineligible to receive a distributor's license for any reason, and any such transfer shall be null and void, except that: (A) If any stockholder owning stock in the corporation dies and an heir or devisee to whom stock of the corporation descends by descent and distribution or by will is ineligible to receive a distributor's license, the legal representatives of the deceased stockholder's estate and the ineligible heir or devisee shall have 14 months from the date of the death of the stockholder within which to

related directly to the business for which the license is issued and

and if the licensee is a corporation, partnership, trust or association, the individual officers, directors, stockholders, partners, managers or other individual members shall not be required to be current in the payment of the taxes specified herein

audit or administrative or judicial

sell the stock to a person eligible to receive a distributor's license, any such sale by a legal representative to be made in accordance with the provisions of the probate code; or (B) if the stock in any such corporation is the subject of any trust and any trustee or beneficiary of the trust who is 21 years of age or older is ineligible to receive a distributor's license, the trustee, within 14 months after the effective date of the trust, shall sell the stock to a person eligible to receive a distributor's license and hold and disburse the proceeds in accordance with the terms of the trust. If any legal representatives, heirs, devisees or trustees fail, refuse or neglect to sell any stock as required by this subsection, the stock shall revert to and become the property of the corporation, and the corporation shall pay to the legal representatives, heirs, devisees or trustees the book value of the stock. During the period of 14 months prescribed by this subsection, the corporation shall not be denied a distributor's license or have its distributor's license revoked if the corporation meets all of the other requirements necessary to have a distributor's license;

(2) a copartnership, unless all of the copartners are eligible to receive a distributor's license; or

(3) a trust, if any grantor, beneficiary or trustee would be ineligible to receive a license under this act for any reason, except that the provisions of subsection (a)(6) shall not apply in determining whether a beneficiary would be eligible for a license.

(e) No nonbeverage user's license shall be issued to a corporation, if any officer, manager or director of the corporation or any stockholder owning in the aggregate more than 25% of the stock of the corporation would be ineligible to receive a nonbeverage user's license for any reason other than citizenship and residence requirements.

(f) No microbrewery license or farm winery license shall be issued to a:

(1) Person who is not a resident of this state;

(2) person who has not been a resident of this state for at least four years immediately preceding the date of application;

(3) person who has beneficial interest in the manufacture, preparation or wholesaling of alcoholic beverages other than that produced by such brewery or winery;

(4) person, copartnership or association which has beneficial interest in any retailer licensed under this act or under K.S.A. 41-2702, and amendments thereto;

(5) copartnership, unless all of the copartners are qualified to obtain a license;

(6) corporation, unless stockholders owning in the aggregate 50% or more of the stock of the corporation would be eligible to receive such license and all other stockholders would be eligible to receive such license except for reason of citizenship or residency; or

(7) a trust, if any grantor, beneficiary or trustee would be ineligible to receive a license under this act for any reason, except that the provisions of subsection (a)(6) shall not apply in determining whether a beneficiary would be eligible for a license.

(g) The provisions of subsections (b)(1), (b)(2), (c)(3), (c)(4), (d)(3), (f)(1), (f)(2) and K.S.A. 2003 Supp. 41-311b, and amendments thereto, shall not apply in determining eligibility for the 10th, or a subsequent, consecutive renewal of a license if the applicant has appointed a citizen of the United States who is a resident of Kansas as the applicant's agent and filed with the director a duly authenticated copy of a duly executed

power of attorney, authorizing the agent to accept service of process from the director and the courts of this state and to exercise full authority, control and responsibility for the conduct of all business and transactions within the state relative to alcoholic liquor and the business licensed. The agent must be satisfactory to and approved by the director, except that the director shall not approve as an agent any person who:

- (1) Has been convicted of a felony under the laws of this state, any other state or the United States;
- (2) has had a license issued under the alcoholic liquor or cereal malt beverage laws of this or any other state revoked for cause, except that a person may be appointed as an agent if the person's license was revoked for the conviction of a misdemeanor and 10 years have lapsed since the date of the revocation;
- (3) has been convicted of being the keeper or is keeping a house of prostitution or has forfeited bond to appear in court to answer charges of being a keeper of a house of prostitution;
- (4) has been convicted of being a proprietor of a gambling house, pandering or any other crime opposed to decency and morality or has forfeited bond to appear in court to answer charges for any of those crimes; or
- (5) is less than 21 years of age.



Amendment to Senate Substitute for 2003 House Bill 2004

Add professional license tax clearance process (contents of Senate Bill 468, with corrections)

Adding Nine New Sections (to be renumbered appropriately):

Section 1. (a) As used in this act:

(1) "License" means a certificate, permit, registration or other document issued by a licensing body as evidence of a licensee's authority to practice a profession in this state, and includes any such license issued pursuant to K.S.A. 1-301 *et seq.*; K.S.A. 65-5801 *et seq.*; K.S.A. 65-6301 *et seq.*; K.S.A. 65-6401 *et seq.*; K.S.A. 65-6601 *et seq.*; K.S.A. 65-1401 *et seq.*; K.S.A. 65-2801 *et seq.*; K.S.A. 65-2001 *et seq.*; K.S.A. 65-28a01 *et seq.*; K.S.A. 65-2901 *et seq.*; K.S.A. 65-5401 *et seq.*; K.S.A. 65-5501 *et seq.*; K.S.A. 65-6901; K.S.A. 65-7201 *et seq.*; K.S.A. 40-240 *et seq.*; K.S.A. 7-103 and the rules for attorney registration of the supreme court; K.S.A. 65-1701 *et seq.*; K.S.A. 65-1101 *et seq.*; K.S.A. 65-4201 *et seq.*; K.S.A. 65-1501 *et seq.*; K.S.A. 65-1601 *et seq.*; K.S.A. 58-4101 *et seq.*; K.S.A. 58-3034 *et seq.*; K.S.A. 17-1254 *et seq.*; K.S.A. 65-6501 *et seq.*; K.S.A. 74-7001 *et seq.* and K.S.A. 47-814 *et seq.*, and amendments thereto;

(2) "licensing body" means an official, agency, board or other entity of the state which authorizes individuals to practice a profession in this state and issues a license, certificate, permit, registration or other authorization to an individual so authorized, and includes the board of accountancy, behavioral sciences regulatory board, dental board, board of healing arts, insurance department, board of mortuary arts, board of nursing, board of examiners in optometry, board of pharmacy, real estate appraisal board, real estate commission, securities commissioner, speech-language pathology and audiology board, supreme court, board of technical professions and board of veterinary examiners;

(3) "licensee" means an individual who is or may be authorized to practice a profession in this state and has been issued a license by a licensing body and includes: Attorney, certified public accountant, professional counselor, social worker, marriage and family therapist, clinical marriage and family therapist, alcohol or drug abuse counselor, dentist, dental hygienist, medical doctor, osteopathic physician, chiropractor, podiatrist, physician's assistant, physical therapist, occupational therapist, respiratory therapist, athletic trainer, naturopathic doctor, insurance agent, embalmer, funeral director, assistant funeral director, practical nurse, professional nurse, mental health technician, optometrist, pharmacist, real estate appraiser, real estate sales~~man~~, real estate broker, securities broker-dealer, securities investment advisor, speech-language pathologist, audiologist, engineer, architect, land surveyor, landscape architect, geologist, veterinarian and veterinarian technician; and

(4) "taxes" means any taxes owed to the state by the licensee, including any penalties and interest.

Sec. 2. All licensing bodies of this state shall have or shall adopt procedures for the denial of renewal of a license if the licensing body receives information showing an applicant for the renewal of an existing license is not current in the payment of taxes or the filing of tax returns.

Sec. 3. (a) Except as specifically provided by this act, no license shall be renewed unless the applicant seeking renewal of a license is current in the payment of all taxes owed to the state and has filed all tax returns due with the state.

person

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audit  
administrative  
or  
judicial

(b) The provisions of subsection (a) shall not apply to taxes which are under formal appeal or for which an agreement for the payment of such taxes has been entered into by the applicant for licensure and the department of revenue and the applicant for licensure is current in the payments under such agreement.

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Sec. 4. (a) Not less than 90 days prior to the renewal date for any license, the licensing body shall provide to the secretary of revenue a list of all licenses, subject to such renewal date, including the name, address, social security number and date of renewal of each licensee. Such list shall be provided electronically in the format required by the secretary of revenue. Within 30 days of receipt of such list from the licensing body, the secretary of revenue shall notify those licensees who are not current in the payment of taxes owed to the state or who have failed to file a tax return with the state, and shall further notify the licensing body of such delinquent licensees and the reason for delinquency.

(b) If information received pursuant to subsection (a) from the secretary of revenue shows that the licensee is not current in the payment of taxes owed to the state or has failed to file a tax return with the state, the licensing body shall not renew the license unless the licensing body receives a tax clearance certificate from the secretary of revenue verifying that the licensee has paid all taxes owed to the state and filed all tax returns due to the state.

Sec. 5. If a license is not renewed pursuant to this act, any funds paid by the licensee for renewal shall not be refunded by the licensing body.

Sec. 6. In any review of the licensing body's actions pursuant to this act, conducted by the licensing body at the request of the licensee, the issues on such review shall be limited to the identity of the licensee and the validity of the notice sent by the licensing body pursuant to section 4, and amendments thereto. The licensing body shall have no jurisdiction over issues related to the tax obligation of the licensee.

Sec. 7. Any individual obtaining a license from a licensing body shall provide the licensing body such individual's social security number.

Sec. 8. (a) Notwithstanding any provision of law prohibiting disclosure by the department of revenue of the contents of taxpayer records or information and notwithstanding any confidentiality statute of any state agency or licensing body, all information exchanged among or disclosed by the department of revenue, the licensing body and the debtor necessary to accomplish and effectuate the intent of this act is lawful.

(b) The information obtained by a licensing body from the department of revenue in accordance with the exemption authorized by subsection (a) shall be used only for the purpose authorized by this act. Any person employed by, or formerly employed by, a licensing body, and who receives information subject to the provisions of K.S.A. 79-3234, and amendments thereto, or other information designated by law as confidential, shall be subject to the same duty of confidentiality with respect to such confidential information imposed by law on officers and employees of the department of revenue and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality.

Sec. 9. This act shall take effect and be in force from and after its publication in the statute book.

Secretary of revenue

Name of Licensing Agency	Type Of Professional License	Frequency	# Licensees	TOTAL
Kansas Board Of Accountancy 296-2162	Certified Public Accountants	Ind - Biennial 6/30	3,696	3,696
Behavioral Sciences Regulatory Board 296-3240	Psychologists (Master 647, Clinical 607)	Biennial (Even Year)	1,254	7,590
	Social Workers (Bachelors, Masters, Clinical)	Biennial (Month Reg.)	5,370	
	Professional Counselors	Biennial (Month Reg.)	520	
	Marriage & Family Therapists	Biennial (Month Reg.)	365	
	Alcohol & Other Drug Rehabilitation Counselors	Biennial (Month Reg.)	81	
Kansas Dental Board 296-6400	Doctors of Dental Surgery	Biennial (Even Years)	1,981	3,705
	Dental Hygienists	Biennial (Odd Years)	1,724	
Board Of Healing Arts	Doctors - Medical/Surgical	Annual - Jun 30		10,107
	Doctors - Osteopathic	Annual - Sep 30		
	Doctors - Chiropractic	Annual - Dec 31		
	Doctors - Pediatric	Annual - Jun 30		
	Physicain's Assistants (PA, PTA, OTA)	Annual	1,801	
	Therapists (Respiratory, Physical, Occupational)	Annual	1,940	
	Athletic Trainers	Annual	290	
	Naturopathists	Annual		
Insurance Commissioner 296-3071	Insurance Agents	Biennial (birth month)	1,993	1,993
Office of the Clerk of the Supreme Court of KS 296-8409	Attorneys		9,597	9,597
Board Of Mortuary Arts	Funeral Directors	Biennial	778	1,788
	Embalmers		698	
	Assistant Funeral Director		312	
Board Of Nursing 296-4929	Advanced Registered Nurse Practitioners	Biennial (birthmonth)		41,887
	Registered Nurses	Biennial (birthmonth)		
	Licensed Practical Nurses	Biennial (birthmonth)		
	Licensed Mental Health Technicians	Biennial (birthmonth)		
Kansas State Board Of Examiners In Optometry	Doctors Of Optometry	Biennial (May)	579	579
Kansas State Board Of Pharmacy	Pharmacists	Biennial (even/odd alternate years)	3,583	3,583
Kansas Real Estate Appraisal Board	State Licensed Real Property Appraisers	Annual	260	1,144
	Certified Residential Real Property Appraisers	Annual	331	
	Certified General Real Property Appraisers	Annual	436	
	Provisional Real Prop Appraisers (Trainee)	Annual	117	
Kansas Real Estate Commission	Agent/Salespersons	Biennial (bi monthly)	5,953	10,218
	Brokers	Biennial (bi monthly)	4,265	
Office Of The Kansas Securities Commissioner	Securities Broker-Dealers	Annual	1,738	3,897
	Investment Advisers	Annual	2,159	
Speech-language Pathology & Audiology Board	Speech-language Pathologist			
	Audiologist			
Kansas State Board Of Technical Professions	Architects	Biennial	2,584	13,807
	Landscape Architects	Biennial	388	
	Geologists	Biennial	597	
	Land Surveyors	Biennial	793	
	Engineers	Biennial	9,445	
	Veterinarians	Annual (June 30)	1,164	
Veterinarian Board 456-8781				1,164
<b>TOTAL:</b>				<b>118,786</b>

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Attachment 8

Amendment to Senate Substitute for 2003 House Bill 2004

Provide for reporting and remitting use tax on Kansas individual income tax return

Add new sentence to K.S.A. 79-3705a:

The tax levied under K.S.A. 79-3703, and amendments thereto, shall be paid by the consumer or user to the retailer and it shall be the duty of each and every retailer to collect from the consumer or user the full amount of the tax imposed by this act. Such tax shall be a debt from the consumer or user to the retailer when added to the original purchase price, and shall be recoverable at law in the same manner as other debts. If the tax levied under K.S.A. 79-3703, and amendments thereto, is not collected by the retailer, then the person using, consuming or storing tangible personal property in this state shall file a return and pay the tax, as required by K.S.A. 79-3706, and amendments thereto, notwithstanding the foregoing provisions of this section or any other provision of the Kansas compensating tax act. *The director shall provide a means for individual consumers to report and remit state and local consumer's compensating use tax on the Kansas individual income tax return. Reporting and remitting state or local consumer's compensating use tax on the Kansas individual income tax return shall not relieve the consumer from the filing frequency requirements in K.S.A. 2003 Supp. 79-3706, as amended, but may substitute as an alternative means of reporting and remitting state or local consumer's compensating use tax if the consumer is eligible to file and remit such tax on an annual filing frequency.*

Senate Education  
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Attachment 9





# Division of Fiscal and Administrative Services

785-296-3871  
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • (785) 296-6338 (TTY) • www.ksde.org

March 23, 2004

TO: Senator Dwayne Umbarger  
FROM: Dale M. Dennis, Deputy  
Commissioner of Education  
SUBJECT: Proposed Senate School Finance Plan *HB2004*

Attached is a computer printout (L0435) which shows the effects of providing \$100 per FTE student and increasing the at-risk weighting by one percentage point and the bilingual weighting by two percentage points.

Listed below is a summary of the state costs for the proposed Senate school finance plan.

	<u>STATE COST</u>
\$100 per FTE student	\$ 44,500,000
Increase at-risk weighting from .10 to .11	5,100,000
Increase bilingual weighting from .20 to .22	1,000,000
Fund local option budget state aid entitlement (as result of general fund budget increase)	3,250,000
Special education state aid (\$750 per teacher above current appropriation)	8,500,000
Health care program	1,500,000
Voluntary school audits	250,000
Teacher Mentoring (\$1,000 per mentor)	1,000,000
<b>TOTAL STATE COST</b>	<b>\$ 65,100,000</b>

The following are not included in the attached computer printout, but are part of this plan.

- Teacher mentoring for first-year teachers (mentor teacher would receive \$1,000).
- \$250,000 to implement a voluntary school audit program.
- A health care program for school districts which are unable to offer health insurance or which have contributed \$100 or less per member per month will be developed on a five-year pilot basis as an alternative to the State Health Care Program. Under the health care program, the state would provide funding for the program at a decreasing rate each year for the five-year period at which point state aid would be terminated.

*Senate Education  
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Attachment 10*

COLUMN EXPLANATION

- |        |      |   |
|--------|------|---|
| Column | 1 -- | September 20, 2003, FTE enrollment  |
|        | 2 -- | 2004-05 Estimated increase state aid at \$100 per FTE student   |
|        | 3 -- | 2004-05 Estimated increase in at-risk weighting<br>from .10 to .11  |
|        | 4 -- | 2004-05 Estimated increase in bilingual weighting<br>from .20 to .22  |
|        | 5 -- | 2004-05 Estimated increase in special education (approximately<br>\$750 per teacher over current appropriation) |
|        | 6 -- | Total (Column 2 + 3 + 4 + 5)  |

	(1)	(2)	(3)	(4)	(5)	(6)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
ALLEN	001						
MARMATON VALLEY	D0256	366.5	36,650	4,636	0	8,993	50,279
IOLA	D0257	1,440.1	144,010	19,315	0	34,268	197,593
HUMBOLDT	D0258	525.0	52,500	6,567	0	12,938	72,005
ANDERSON	002						
GARNETT	D0365	1,069.2	106,920	12,748	0	20,603	140,271
CREST	D0479	241.5	24,150	2,704	0	5,753	32,607
ATCHISON	003						
ATCHISON CO COM	D0377	726.5	72,650	5,795	0	16,808	95,253
ATCHISON PUBLIC	D0409	1,583.1	158,310	26,654	0	37,605	222,569
BARBER	004						
BARBER COUNTY N	D0254	609.0	60,900	4,636	0	13,778	79,314
SOUTH BARBER	D0255	276.0	27,600	2,704	0	6,413	36,717
BARTON	005						
CLAFLIN	D0354	315.3	31,530	1,545	0	6,645	39,720
ELLINWOOD PUBLI	D0355	509.5	50,950	4,635	0	10,515	66,100
GREAT BEND	D0428	3,059.9	305,990	52,923	13,906	42,975	415,794
HOISINGTON	D0431	652.5	65,250	7,726	0	11,895	84,871
BOURBON	006						
FORT SCOTT	D0234	1,964.0	196,400	28,586	387	28,920	254,293
UNIONTOWN	D0235	461.0	46,100	6,954	0	7,358	60,412
BROWN	007						
HIAWATHA	D0415	965.4	96,540	11,589	0	25,065	133,194
SOUTH BROWN COU	D0430	630.1	63,010	9,658	1,932	19,305	93,905
BUTLER	008						
BLUESTEM	D0205	714.6	71,460	4,635	0	12,900	88,995
REMINGTON-WHITE	D0206	527.1	52,710	3,476	0	9,525	65,711
CIRCLE	D0375	1,481.5	148,150	10,817	0	20,603	179,570
ANDOVER	D0385	3,386.2	338,620	9,657	386	44,910	393,573
ROSE HILL PUBLI	D0394	1,794.3	179,430	8,112	0	23,033	210,575
DOUGLASS PUBLIC	D0396	860.5	86,050	6,567	0	15,158	107,775
AUGUSTA	D0402	2,064.5	206,450	17,383	0	27,630	251,463
EL DORADO	D0490	2,097.0	209,700	24,337	0	35,805	269,842
FLINTHILLS	D0492	316.6	31,660	1,932	0	6,038	39,630
CHASE	009						
CHASE COUNTY	D0284	458.4	45,840	5,408	0	9,728	60,976

		(1)	(2)	(3)	(4)	(5)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
CHAUTAUQUA	010						
CEDAR VALE	D0285	179.5	17,950	2,704	0	3,150	23,804
CHAUTAUQUA COUN	D0286	424.0	42,400	5,794	0	8,310	56,504
CHEROKEE	011						
RIVERTON	D0404	803.2	80,320	11,203	0	12,713	104,236
COLUMBUS	D0493	1,275.1	127,510	18,156	0	20,228	165,894
GALENA	D0499	751.4	75,140	16,225	0	11,715	103,080
BAXTER SPRINGS	D0508	844.3	84,430	12,362	0	13,088	109,880
CHEYENNE	012						
CHEYLIN	D0103	154.0	15,400	1,932	0	2,790	20,122
ST FRANCIS COMM	D0297	353.5	35,350	3,863	0	4,965	44,178
CLARK	013						
MINNEOLA	D0219	268.0	26,800	3,477	0	4,785	35,062
ASHLAND	D0220	227.5	22,750	2,704	0	4,815	30,269
CLAY	014						
CLAY CENTER	D0379	1,422.8	142,280	13,520	0	22,845	178,645
CLOUD	015						
CONCORDIA	D0333	1,111.2	111,120	15,066	0	27,180	153,366
SOUTHERN CLOUD	D0334	233.7	23,370	3,090	0	4,770	31,230
COFFEY	016						
LEBO-WAVERLY	D0243	568.0	56,800	5,022	0	11,040	72,862
BURLINGTON	D0244	845.5	84,550	7,340	0	19,763	111,653
LEROY-GRIDLEY	D0245	291.5	29,150	2,704	0	5,130	36,984
COMANCHE	017						
COMANCHE COUNTY	D0300	291.0	29,100	2,317	0	6,398	37,815
COWLEY	018						
CENTRAL	D0462	343.3	34,330	3,476	0	5,400	43,206
JDALL	D0463	367.5	36,750	3,863	0	5,423	46,036
WINFIELD	D0465	2,523.0	252,300	29,745	1,545	47,093	330,683
ARKANSAS CITY	D0470	2,853.0	285,300	52,150	5,795	48,128	391,373
DEXTER	D0471	208.8	20,880	2,704	0	3,285	26,869
CRAWFORD	019						
NORTHEAST	D0246	541.0	54,100	9,272	0	8,370	71,742
CHEROKEE	D0247	813.0	81,300	9,657	0	13,853	104,810
HIRARD	D0248	1,054.0	105,400	10,044	0	15,900	131,344
FRONTENAC PUBLI	D0249	726.5	72,650	6,568	0	10,928	90,146
PITTSBURG	D0250	2,456.2	245,620	43,265	3,863	41,018	333,766

		(1)	(2)	(3)	(4)	(5)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
DECATUR	020						
OBERLIN	D0294	442.0	44,200	3,863	0	9,150	57,213
PRAIRIE HEIGHTS	D0295	60.5	6,050	387	0	1,710	8,147
DICKINSON	021						
SOLOMON	D0393	407.7	40,770	3,863	0	5,355	49,988
ABILENE	D0435	1,411.6	141,160	14,293	0	18,195	173,648
CHAPMAN	D0473	1,002.2	100,220	8,499	0	13,073	121,792
RURAL VISTA	D0481	419.5	41,950	4,250	0	5,580	51,780
HERINGTON	D0487	504.7	50,470	5,022	0	6,353	61,845
DONIPHAN	022						
WATHENA	D0406	373.0	37,300	2,318	0	7,313	46,931
HIGHLAND	D0425	268.5	26,850	1,932	0	6,458	35,240
TROY PUBLIC SCH	D0429	383.7	38,370	3,477	0	7,140	48,987
MIDWAY SCHOOLS	D0433	215.0	21,500	2,318	0	5,730	29,548
ELWOOD	D0486	351.0	35,100	5,408	0	5,745	46,253
DOUGLAS	023						
BALDWIN CITY	D0348	1,306.2	130,620	5,794	0	25,455	161,869
EUDORA	D0491	1,200.5	120,050	7,339	0	16,050	143,439
LAWRENCE	D0497	9,614.5	961,450	78,033	10,430	214,845	1,264,758
EDWARDS	024						
KINSLEY-OFFERLE	D0347	312.7	31,270	4,249	1,932	8,025	45,476
LEWIS	D0502	129.0	12,900	1,931	0	4,515	19,346
ELK	025						
WEST ELK	D0282	451.5	45,150	6,953	0	14,093	66,196
ELK VALLEY	D0283	197.5	19,750	4,249	0	7,470	31,469
ELLIS	026						
ELLIS	D0388	352.9	35,290	2,704	0	8,130	46,124
VICTORIA	D0432	276.6	27,660	1,159	0	6,015	34,834
HAYS	D0489	3,023.7	302,370	24,724	773	65,835	393,702
ELLSWORTH	027						
ELLSWORTH	D0327	624.8	62,480	5,022	0	8,220	75,722
LORRAINE	D0328	465.5	46,550	5,408	0	6,195	58,153
FINNEY	028						
HOLCOMB	D0363	865.0	86,500	9,271	3,476	13,515	112,762
GARDEN CITY	D0457	7,057.7	705,770	129,024	93,485	119,783	1,048,062
FORD	029						
SPEARVILLE	D0381	342.0	34,200	1,159	0	5,985	41,344
JODGE CITY	D0443	5,580.9	558,090	118,980	139,455	95,483	912,008
BUCKLIN	D0459	266.5	26,650	2,704	386	5,040	34,780



		(1)	(2)	(3)	(4)	(5)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
FRANKLIN	030						
WEST FRANKLIN	D0287	921.0	92,100	9,271	0	21,863	123,234
CENTRAL HEIGHTS	D0288	629.5	62,950	5,408	0	11,423	79,781
WELLSVILLE	D0289	779.5	77,950	3,863	0	13,718	95,531
OTTAWA	D0290	2,375.1	237,510	25,110	0	42,075	304,695
GEARY	031						
JUNCTION CITY	D0475	6,022.9	602,290	86,917	12,361	125,550	827,118
GOVE	032						
GRINNELL PUBLIC	D0291	132.5	13,250	773	0	3,653	17,676
WHEATLAND	D0292	186.5	18,650	1,931	0	3,885	24,466
QUINTER PUBLIC	D0293	351.5	35,150	2,704	0	11,483	49,337
GRAHAM	033						
HILL CITY	D0281	416.6	41,660	4,636	0	10,035	56,331
GRANT	034						
ULYSSES	D0214	1,720.6	172,060	24,337	9,658	25,538	231,593
GRAY	035						
CIMARRON-ENSIGN	D0102	659.0	65,900	5,408	4,636	11,438	87,382
MONTEZUMA	D0371	237.2	23,720	2,705	3,863	3,885	34,173
COPELAND	D0476	127.0	12,700	2,318	2,704	2,430	20,152
INGALLS	D0477	258.5	25,850	3,091	3,863	4,733	37,537
GREELEY	036						
GREELEY COUNTY	D0200	284.0	28,400	3,863	3,476	4,995	40,734
GREENWOOD	037						
MADISON-VIRGIL	D0386	268.4	26,840	3,090	0	6,120	36,050
EUREKA	D0389	689.3	68,930	8,885	0	17,183	94,998
HAMILTON	D0390	125.0	12,500	1,932	0	3,563	17,995
HAMILTON	038						
SYRACUSE	D0494	487.0	48,700	8,885	6,953	7,545	72,083
HARPER	039						
ANTHONY-HARPER	D0361	951.3	95,130	13,134	0	20,205	128,469
ATTICA	D0511	133.0	13,300	1,932	0	2,970	18,202
HARVEY	040						
BURRTON	D0369	254.2	25,420	3,476	0	3,525	32,421
NEWTON	D0373	3,472.0	347,200	45,970	6,567	60,570	460,307
SEDGWICK PUBLIC	D0439	505.9	50,590	3,091	0	6,720	60,401
HALSTEAD	D0440	700.8	70,080	6,181	0	12,188	88,449
HESSTON	D0460	792.6	79,260	3,863	386	13,485	96,994

	(1)	(2)	(3)	(4)	(5)	(6)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	TCHR	(2 THRU 5)
*****							
HASKELL	041						
SUBLETTE	D0374	470.6	47,060	5,408	6,181	7,095	65,744
SATANTA	D0507	391.0	39,100	5,408	8,499	6,840	59,847
HODGEMAN	042						
JETMORE	D0227	292.0	29,200	2,318	386	5,520	37,424
HANSTON	D0228	99.0	9,900	1,159	0	3,743	14,802
JACKSON	043						
NORTH JACKSON	D0335	423.5	42,350	3,477	0	6,120	51,947
HOLTON	D0336	1,107.8	110,780	7,726	0	19,523	138,029
ROYAL VALLEY	D0337	904.4	90,440	8,885	0	14,678	114,003
JEFFERSON	044						
VALLEY FALLS	D0338	430.5	43,050	3,091	0	7,020	53,161
JEFFERSON COUNT	D0339	492.5	49,250	3,091	0	9,788	62,129
JEFFERSON WEST	D0340	945.1	94,510	5,022	0	17,025	116,557
OSKALOOSA PUBLI	D0341	652.4	65,240	6,567	0	13,118	84,925
MCLOUTH	D0342	548.0	54,800	3,090	0	10,253	68,143
PERRY PUBLIC SC	D0343	981.0	98,100	7,339	0	18,375	123,814
JEWELL	045						
WHITE ROCK	D0104	141.0	14,100	1,545	0	2,175	17,820
MANKATO	D0278	216.5	21,650	2,318	0	1,710	25,678
JEWELL	D0279	177.0	17,700	1,931	0	3,173	22,804
JOHNSON	046						
BLUE VALLEY	D0229	18,082.0	1,808,200	11,975	2,318	285,330	2,107,823
SPRING HILL	D0230	1,535.0	153,500	5,022	0	28,680	187,202
GARDNER-EDGERTO	D0231	3,233.1	323,310	17,383	0	56,565	397,258
DESOTO	D0232	4,258.4	425,840	15,452	5,408	68,280	514,980
OLATHE	D0233	21,735.4	2,173,540	79,192	7,726	376,883	2,637,341
SHAWNEE MISSION	D0512	28,218.6	2,821,860	112,027	16,225	459,533	3,409,645
KEARNY	047						
LAKIN	D0215	682.3	68,230	8,499	4,636	10,965	92,330
DEERFIELD	D0216	307.4	30,740	5,408	6,954	5,415	48,517
KINGMAN	048						
KINGMAN-NORWICH	D0331	1,165.4	116,540	12,362	0	25,665	154,567
CUNNINGHAM	D0332	256.5	25,650	2,318	0	6,008	33,976
KIOWA	049						
GREENSBURG	D0422	308.7	30,870	3,090	0	6,368	40,328
MULLINVILLE	D0424	153.6	15,360	1,545	0	1,560	18,465
HAVILAND	D0474	172.0	17,200	1,932	0	3,450	22,582

	(1)	(2)	(3)	(4)	(5)	(6)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
LABETTE	050						
PARSONS	D0503	1,530.6	153,060	26,269	0	27,158	206,487
OSWEGO	D0504	518.5	51,850	7,339	0	7,395	66,584
CHEYTOPA	D0505	282.0	28,200	7,340	0	6,578	42,118
LABETTE COUNTY	D0506	1,652.0	165,200	16,225	0	26,693	208,118
LANE	051						
HEALY PUBLIC SC	D0468	110.5	11,050	1,159	386	3,173	15,768
DIGHTON	D0482	251.0	25,100	2,704	0	4,718	32,522
LEAVENWORTH	052						
FT LEAVENWORTH	D0207	1,799.0	179,900	2,318	0	26,865	209,083
EASTON	D0449	698.8	69,880	3,477	0	12,773	86,130
LEAVENWORTH	D0453	4,005.2	400,520	59,104	2,318	85,388	547,330
BASEHOR-LINWOOD	D0458	2,024.0	202,400	3,863	0	24,225	230,488
TONGANOXIE	D0464	1,518.7	151,870	6,954	0	22,845	181,669
LANSING	D0469	2,018.5	201,850	3,863	0	22,320	228,033
LINCOLN	053						
LINCOLN	D0298	366.5	36,650	4,635	0	7,035	48,320
SYLVAN GROVE	D0299	157.0	15,700	2,318	0	1,328	19,346
LINN	054						
PLEASANTON	D0344	397.5	39,750	6,181	0	6,525	52,456
JAYHAWK	D0346	595.9	59,590	6,954	0	10,208	76,752
PRAIRIE VIEW	D0362	954.0	95,400	7,339	0	20,100	122,839
LOGAN	055						
OAKLEY	D0274	432.3	43,230	5,408	0	16,980	65,618
TRIPLAINS	D0275	104.5	10,450	1,158	0	2,235	13,843
LYON	056						
NORTH LYON COUN	D0251	629.0	62,900	6,181	0	12,053	81,134
SOUTHERN LYON C	D0252	600.5	60,050	4,635	0	10,988	75,673
EMPORIA	D0253	4,646.5	464,650	78,805	52,537	73,485	669,477
MARION	057						
CENTRE	D0397	258.5	25,850	2,704	0	7,553	36,107
PEABODY-BURNS	D0398	430.4	43,040	4,250	0	11,723	59,013
MARION-FLORENCE	D0408	634.4	63,440	6,180	0	19,035	88,655
MURHAM-HILLSBOR	D0410	653.0	65,300	4,249	0	18,923	88,472
BOESSEL	D0411	286.2	28,620	1,159	0	8,070	37,849
MARSHALL	058						
MARYSVILLE	D0364	792.0	79,200	6,567	0	16,988	102,755
VERMILLION	D0380	558.8	55,880	3,863	0	7,268	67,011
AXTELL	D0488	322.5	32,250	2,318	0	4,538	39,106
VALLEY HEIGHTS	D0498	394.9	39,490	3,863	0	10,298	53,651

(1) (2) (3) (4) (5) (6)

COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	TCHR	(2 THRU 5)
*****							
MCPHERSON	059						
SMOKY VALLEY	D0400	921.0	92,100	3,863	0	16,628	112,591
MCPHERSON	D0418	2,416.9	241,690	16,225	0	42,578	300,493
CANTON-GALVA	D0419	412.8	41,280	2,317	0	7,320	50,917
MOUNDRIDGE	D0423	414.5	41,450	1,931	0	13,148	56,529
INMAN	D0448	438.0	43,800	2,318	0	7,838	53,956
MEADE	060						
FOWLER	D0225	157.5	15,750	2,704	386	3,360	22,200
MEADE	D0226	503.7	50,370	4,249	773	8,235	63,627
MIAMI	061						
OSAWATOMIE	D0367	1,182.0	118,200	16,998	0	19,260	154,458
PAOLA	D0368	2,056.7	205,670	15,066	0	38,925	259,661
LOUISBURG	D0416	1,396.2	139,620	4,249	0	25,343	169,212
MITCHELL	062						
WACONDA	D0272	365.4	36,540	3,863	0	7,020	47,423
BELOIT	D0273	721.2	72,120	5,408	0	20,498	98,026
MONTGOMERY	063						
CANEY VALLEY	D0436	908.9	90,890	10,430	386	13,298	115,004
COFFEYVILLE	D0445	1,885.5	188,550	33,994	0	33,465	256,009
INDEPENDENCE	D0446	1,959.4	195,940	28,199	0	31,395	255,534
CHERRYVALE	D0447	602.3	60,230	8,885	0	10,613	79,728
MORRIS	064						
MORRIS COUNTY	D0417	913.9	91,390	9,658	0	20,003	121,051
MORTON	065						
ROLLA	D0217	216.0	21,600	3,863	3,863	4,140	33,466
ELKHART	D0218	644.5	64,450	5,795	3,477	8,505	82,227
NEMAHA	066						
SABETHA	D0441	937.4	93,740	6,180	0	13,665	113,585
NEMAHA VALLEY S	D0442	480.2	48,020	2,704	0	8,070	58,794
3 & B	D0451	238.5	23,850	1,932	0	3,210	28,992
NEOSHO	067						
ERIE-ST PAUL	D0101	1,038.3	103,830	12,748	0	25,245	141,823
CHANUTE PUBLIC	D0413	1,844.6	184,460	25,883	0	42,660	253,003
NESS	068						
NES TRE LA GO	D0301	33.0	3,300	387	0	1,200	4,887
SMOKY HILL	D0302	118.5	11,850	1,159	0	2,588	15,597
NESS CITY	D0303	265.9	26,590	1,932	0	4,890	33,412
BAZINE	D0304	75.5	7,550	772	0	2,040	10,362

		(1)	(2)	(3)	(4)	(5)	(6)
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
NORTON	069						
NORTON COMMUNIT	D0211	679.2	67,920	6,181	0	16,440	90,541
NORTHERN VALLEY	D0212	182.5	18,250	2,318	0	3,945	24,513
WEST SOLOMON VA	D0213	71.0	7,100	772	0	1,523	9,395
OSAGE	070						
OSAGE CITY	D0420	741.5	74,150	7,339	0	16,823	98,312
LYNDON	D0421	450.5	45,050	3,090	0	10,185	58,325
SANTA FE TRAIL	D0434	1,238.1	123,810	11,589	0	28,703	164,102
BURLINGAME	D0454	355.0	35,500	3,090	0	7,478	46,068
MARAIS DES CYGN	D0456	267.0	26,700	4,635	0	6,000	37,335
OSBORNE	071						
OSBORNE COUNTY	D0392	398.0	39,800	5,022	0	10,170	54,992
OTTAWA	072						
NORTH OTTAWA CO	D0239	555.6	55,560	5,022	0	8,618	69,200
TWIN VALLEY	D0240	629.5	62,950	3,863	0	8,258	75,071
PAWNEE	073						
FT LARNED	D0495	892.6	89,260	10,430	0	26,670	126,360
PAWNEE HEIGHTS	D0496	197.5	19,750	1,931	0	4,778	26,459
PHILLIPS	074						
EASTERN HEIGHTS	D0324	149.0	14,900	1,159	0	3,803	19,862
PHILLIPSBURG	D0325	622.5	62,250	5,022	0	15,038	82,310
LOGAN	D0326	192.5	19,250	2,318	0	4,635	26,203
POTTAWATOMIE	075						
NAMEGO	D0320	1,311.2	131,120	8,112	0	29,370	168,602
KAW VALLEY	D0321	1,051.5	105,150	7,339	0	27,795	140,284
ONAGA-HAVENSVIL	D0322	361.0	36,100	2,318	0	5,453	43,871
ROCK CREEK	D0323	728.2	72,820	5,022	0	15,015	92,857
PRATT	076						
PRATT	D0382	1,148.5	114,850	12,362	0	26,303	153,515
SKYLINE SCHOOLS	D0438	444.3	44,430	3,090	0	8,033	55,553
RAWLINS	077						
RAWLINS COUNTY	D0105	387.5	38,750	3,477	0	7,403	49,630
RENO	078						
HUTCHINSON PUBL	D0308	4,635.5	463,550	73,397	387	70,253	607,587
NICKERSON	D0309	1,106.5	110,650	13,907	0	22,680	147,237
FAIRFIELD	D0310	381.0	38,100	5,794	0	7,253	51,147
P pretty PRAIRIE	D0311	312.4	31,240	1,931	0	6,045	39,216
HAVEN PUBLIC SC	D0312	1,102.0	110,200	8,499	0	21,203	139,902
BUHLER	D0313	2,127.0	212,700	16,225	386	41,625	270,936



	(1)	(2)	(3)	(4)	(5)	(6)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
REPUBLIC	079						
PIKE VALLEY	D0426	260.0	26,000	3,090	0	6,338	35,428
BELLEVILLE	D0427	471.5	47,150	5,022	0	11,940	64,112
HILLCREST RURAL	D0455	124.0	12,400	2,318	0	3,090	17,808
RICE	080						
STERLING	D0376	504.4	50,440	5,409	0	11,858	67,707
CHASE	D0401	164.8	16,480	2,704	0	4,028	23,212
LYONS	D0405	851.8	85,180	16,225	4,636	20,940	126,981
LITTLE RIVER	D0444	271.6	27,160	1,546	0	7,223	35,929
RILEY	081						
RILEY COUNTY	D0378	636.9	63,690	3,090	0	11,063	77,843
MANHATTAN	D0383	5,129.9	512,990	40,175	6,567	110,303	670,035
BLUE VALLEY	D0384	242.0	24,200	1,159	0	5,468	30,827
ROOKS	082						
PALCO	D0269	149.5	14,950	1,545	0	4,800	21,295
PLAINVILLE	D0270	374.9	37,490	3,863	0	8,970	50,323
STOCKTON	D0271	366.8	36,680	3,863	0	8,783	49,326
RUSH	083						
LACROSSE	D0395	346.0	34,600	4,249	0	7,058	45,907
OTIS-BISON	D0403	230.5	23,050	2,704	0	5,723	31,477
RUSSELL	084						
PARADISE	D0399	151.1	15,110	2,317	0	3,263	20,690
RUSSELL COUNTY	D0407	986.3	98,630	11,203	0	19,283	129,116
SALINE	085						
SALINA	D0305	7,249.0	724,900	95,417	5,408	135,195	960,920
SOUTHEAST OF SA	D0306	675.6	67,560	2,704	0	8,385	78,649
ELL-SALINE	D0307	447.5	44,750	3,090	0	5,670	53,510
SCOTT	086						
SCOTT COUNTY	D0466	898.1	89,810	8,112	5,022	14,655	117,599
SEDGWICK	087						
WICHITA	D0259	45,443.8	4,544,380	984,679	236,029	783,668	6,548,756
DERBY	D0260	6,419.9	641,990	54,855	1,546	106,613	805,004
HAYSVILLE	D0261	4,416.0	441,600	46,742	3,477	70,845	562,664
VALLEY CENTER P	D0262	2,291.6	229,160	12,361	0	31,980	273,501
MULVANE	D0263	1,870.5	187,050	12,361	0	19,433	218,844
CLEARWATER	D0264	1,214.3	121,430	5,022	0	17,070	143,522
BODDARD	D0265	3,900.0	390,000	14,680	0	49,935	454,615
MAIZE	D0266	5,600.6	560,060	12,748	0	76,523	649,331
RENWICK	D0267	1,986.2	198,620	6,568	0	25,800	230,988
CHENEY	D0268	740.4	74,040	2,318	0	11,010	87,368

	(1)	(2)	(3)	(4)	(5)	(6)	
COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)
*****							
SEWARD	088						
LIBERAL	D0480	4,243.0	424,300	88,077	57,172	40,590	610,139
KISMET-PLAINS	D0483	732.5	73,250	14,293	12,748	13,080	113,371
SHAWNEE	089						
SEAMAN	D0345	3,277.6	327,760	18,156	0	61,680	407,596
SILVER LAKE	D0372	719.3	71,930	1,159	0	13,253	86,342
AUBURN WASHBURN	D0437	4,939.0	493,900	26,268	387	90,165	610,720
SHAWNEE HEIGHTS	D0450	3,332.0	333,200	18,929	387	51,975	404,491
TOPEKA PUBLIC S	D0501	13,342.0	1,334,200	268,865	11,976	323,820	1,938,861
SHERIDAN	090						
HOXIE COMMUNITY	D0412	333.0	33,300	1,932	0	9,443	44,675
SHERMAN	091						
GOODLAND	D0352	981.8	98,180	11,589	3,091	17,573	130,433
SMITH	092						
SMITH CENTER	D0237	479.0	47,900	5,022	0	11,513	64,435
WEST SMITH COUN	D0238	193.5	19,350	2,318	0	4,658	26,326
STAFFORD	093						
STAFFORD	D0349	316.0	31,600	5,022	0	6,263	42,885
ST JOHN-HUDSON	D0350	412.2	41,220	6,567	386	9,083	57,256
MACKSVILLE	D0351	304.2	30,420	5,408	773	6,008	42,609
STANTON	094						
STANTON COUNTY	D0452	483.3	48,330	7,340	5,022	8,160	68,852
STEVENS	095						
MOSCOW PUBLIC S	D0209	240.9	24,090	3,091	5,409	4,335	36,925
HUGOTON PUBLIC	D0210	1,016.9	101,690	13,907	3,863	14,865	134,325
SUMNER	096						
WELLINGTON	D0353	1,700.1	170,010	23,564	0	35,903	229,477
CONWAY SPRINGS	D0356	564.6	56,460	3,477	0	7,598	67,535
BELLE PLAINE	D0357	812.5	81,250	9,658	0	19,583	110,491
OXFORD	D0358	385.7	38,570	2,317	0	9,398	50,285
ARGONIA PUBLIC	D0359	211.0	21,100	3,091	0	5,775	29,966
CALDWELL	D0360	283.7	28,370	3,863	0	7,193	39,426
SOUTH HAVEN	D0509	220.5	22,050	1,932	0	5,723	29,705
THOMAS	097						
BREWSTER	D0314	143.0	14,300	1,546	0	3,233	19,079
COLBY PUBLIC SC	D0315	1,005.1	100,510	8,113	386	17,640	126,649
GOLDEN PLAINS	D0316	190.5	19,050	3,091	386	4,943	27,470

(1) (2) (3) (4) (5) (6)

COUNTY NAME	#	FTE	\$100 PER FTE	11% AT RISK	22% BILING	SP ED \$750 PER TCHR	TOTAL (2 THRU 5)
DISTRICT NAME	#	9-20-03	FTE	RISK	BILING	PER TCHR	(2 THRU 5)

TREGO	098						
WAKEENEY	D0208	386.5	38,650	3,090	0	8,843	50,583
WABAUNSEE	099						
MILL CREEK VALL	D0329	463.2	46,320	2,704	0	10,613	59,637
WABAUNSEE EAST	D0330	489.5	48,950	3,477	0	13,245	65,672
WALLACE	100						
WALLACE COUNTY	D0241	226.7	22,670	2,704	0	3,285	28,659
WESKAN	D0242	130.0	13,000	1,545	0	2,573	17,118
WASHINGTON	101						
NORTH CENTRAL	D0221	120.0	12,000	1,159	0	2,783	15,942
WASHINGTON SCHO	D0222	346.5	34,650	2,704	0	6,773	44,127
BARNES	D0223	377.5	37,750	4,250	0	7,118	49,118
CLIFTON-CLYDE	D0224	323.0	32,300	3,091	0	7,770	43,161
WICHITA	102						
LEOTI	D0467	476.4	47,640	5,022	5,794	7,395	65,851
WILSON	103						
ALTOONA-MIDWAY	D0387	252.5	25,250	3,863	0	6,420	35,533
NEODESHA	D0461	773.1	77,310	9,271	0	14,348	100,929
FREDONIA	D0484	728.3	72,830	10,816	0	14,535	98,181
WOODSON	104						
WOODSON	D0366	529.5	52,950	6,954	0	13,103	73,007
WYANDOTTE	105						
TURNER-KANSAS C	D0202	3,613.2	361,320	49,446	11,975	60,945	483,686
PIPER-KANSAS CI	D0203	1,277.0	127,700	1,932	0	20,063	149,695
BONNER SPRINGS	D0204	2,178.0	217,800	20,087	0	33,555	271,442
KANSAS CITY	D0500	19,435.5	1,943,550	507,598	97,734	311,115	2,859,997

\*\*\*\*\*

STATE TOTALS		443,689.2		5,030,404		7,933,292	
			44,368,920		935,624		58,268,240



January 26, 2004

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Estimated Effects of Governor's Revised School Finance Plan

SB 550

Governor Sebelius has revised her school finance plan concerning special education. Under the revised proposal, special education will remain as currently funded and \$6.5 million will be added to the appropriation. The attached computer printout (L0404) does not include the increase in special education due to the complexities of allocating such funds.

Computer printout (L0404) reflects the following.

- Increases BSAPP by \$100 for 2004-05 school year.
- Increases at-risk weighting from 10 to 15 percent.
- Decreases correlation weighting from 1,725 to 1,700 students.
- Increases bilingual education weighting from 20 to 22 percent.
- Equalizes capital outlay mill rate (utilizing 2003 data) up to four mills.
- Implements all-day kindergarten for attendance centers that have 60 percent or more free and reduced price lunch students.

Column 7 indicates the increased revenue for each school district using 2002-03 data.

Please review the attached column explanation carefully.

Senate Education  
3-24-04  
Attachment 11

COMPUTER PRINTOUT L0404

COLUMN EXPLANATION  
(utilizing 2002-03 data unless otherwise noted)

- Column 1 -- Estimated effects of increasing BSAPP by \$100
- 2 -- Estimated effects of increasing at-risk weighting from 10 to 15 percent
- 3 -- Estimated effects of decreasing correlation weighting from 1,725 to 1,700 students
- 4 -- Estimated effects of increasing bilingual education weighting from 20 to 22 percent
- 5 -- 2003-04 Estimated effects of equalizing capital outlay mill rate up to four mills (some districts do not have a capital outlay levy)
- 6 -- 2003-04 Estimated general state aid for all-day kindergarten for all attendance centers that have 60 percent of more free and reduced price lunch students
- 7 -- Total (Columns 1 through 6)



11-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****								
ALLEN	001							
MARMATON VALLEY	D0256	68,100	23,312	0	0	0	0	91,412
IOLA	D0257	188,670	109,487	0	0	0	57,945	356,102
HUMBOLDT	D0258	87,210	29,974	0	0	19,593	0	136,777
ANDERSON	002							
GARNETT	D0365	157,320	64,942	0	0	0	0	222,262
CREST	D0479	47,820	14,571	0	0	0	0	62,391
ATCHISON	003							
ATCHISON CO COM	D0377	119,610	34,127	0	0	0	0	153,737
ATCHISON PUBLIC	D0409	190,940	145,289	0	0	71,661	0	407,890
BARBER	004							
BARBER COUNTY N	D0254	100,650	27,060	0	0	13,543	0	141,253
SOUTH BARBER	D0255	54,830	17,059	0	0	0	0	71,889
BARTON	005							
CLAPLIN	D0354	55,820	5,818	0	0	13,236	0	74,874
ELLINWOOD PUBLI	D0355	86,330	24,145	0	0	20,056	0	130,531
GREAT BEND	D0428	352,210	242,703	134,001	13,956	135,102	233,712	1,111,684
HOISINGTON	D0431	103,820	35,375	0	0	0	0	139,195
BOURBON	006							
FORT SCOTT	D0234	233,990	150,275	87,185	426	11,476	168,041	651,393
UNIONTOWN	D0235	81,260	30,379	0	0	0	0	111,639
BROWN	007							
HIAWATHA	D0415	148,160	59,531	0	0	43,829	0	251,520
SOUTH BROWN COU	D0430	107,830	51,611	0	2,482	29,101	0	191,024
BUTLER	008							
BLUESTEM	D0205	116,990	30,379	0	0	33,477	0	180,846
REMINGTON-WHITE	D0206	87,800	19,140	0	0	17,460	0	124,400
CIRCLE	D0375	202,980	47,875	0	0	7,985	0	258,840
ANDOVER	D0385	388,210	49,530	139,527	20	128,614	0	705,901
ROSE HILL PUBLI	D0394	202,210	34,137	77,432	0	73,797	0	387,576
DOUGLASS PUBLIC	D0396	127,710	31,629	0	0	34,525	0	193,864
AUGUSTA	D0402	242,640	90,753	93,216	0	94,862	0	521,471
EL DORADO	D0490	240,950	130,708	92,313	0	99,419	0	563,390
FLINTHILLS	D0492	56,460	13,312	0	0	3,105	0	72,877
CHASE	009							
CHASE COUNTY	D0284	79,510	24,135	0	0	0	0	103,645

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED
							TOTAL (1 THRU 6)
*****							
CHAUTAUQUA	010						
CEDAR VALE	D0285	39,770	15,393	0	0	0	55,163
CHAUTAUQUA COUN	D0286	76,670	35,792	0	0	19,985	132,447
CHEROKEE	011						
RIVERTON	D0404	126,390	59,937	0	0	31,498	217,825
COLUMBUS	D0493	176,690	94,500	0	0	52,418	342,923
GALENA	D0499	114,630	77,422	0	0	5,804	334,993
BAXTER SPRINGS	D0508	124,330	62,852	0	0	29,948	217,130
CHEYENNE	012						
CHEYLIN	D0103	37,910	12,073	0	0	0	49,983
ST FRANCIS COMM	D0297	66,840	26,644	0	0	1,953	95,437
CLARK	013						
MINNEOLA	D0219	46,540	12,905	0	0	3,888	63,333
ASHLAND	D0220	46,200	12,905	0	0	0	59,105
CLAY	014						
CLAY CENTER	D0379	189,020	76,172	0	0	70,045	335,237
CLOUD	015						
CONCORDIA	D0333	163,220	76,183	0	0	0	334,047
SOUTHERN CLOUD	D0334	40,550	12,896	0	0	0	53,446
COFFEY	016						
LEBO-WAVERLY	D0243	92,670	29,964	0	0	27,383	150,017
BURLINGTON	D0244	129,530	37,467	0	0	0	166,997
LEROY-GRIDLEY	D0245	52,490	12,489	0	0	7,752	72,731
COMANCHE	017						
COMANCHE COUNTY	D0300	54,430	12,905	0	0	0	67,335
COWLEY	018						
CENTRAL	D0462	59,700	17,475	0	0	15,561	92,736
UDALL	D0463	56,870	12,896	0	0	15,646	85,412
WINFIELD	D0465	302,650	144,446	113,147	1,023	125,975	687,241
ARKANSAS CITY	D0470	341,440	273,915	125,638	5,023	0	972,002
DEXTER	D0471	38,610	12,905	0	0	0	51,515
CRAWFORD	019						
NORTHEAST	D0246	88,240	45,377	0	0	22,631	235,440
CHEROKEE	D0247	123,220	51,194	0	0	37,312	211,726
GIRARD	D0248	151,350	51,611	0	0	46,758	249,719
FRONTENAC PUBLI	D0249	106,270	33,304	0	0	29,588	169,162
PITTSBURG	D0250	280,410	221,888	105,727	3,504	89,973	997,022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME #	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME #	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****							
DECATUR	020						
OBERLIN	D0294	80,580	22,481	0	0	13,220	0
PRAIRIE HEIGHTS	D0295	20,360	2,082	0	0	493	0
DICKINSON	021						
SOLOMON	D0393	71,250	19,149	0	0	20,633	0
ABILENE	D0435	176,650	69,105	0	0	62,159	0
CHAPMAN	D0473	156,130	39,538	0	0	49,982	0
RURAL VISTA	D0481	72,980	19,566	0	0	18,997	0
HERINGTON	D0487	80,130	25,385	0	0	22,130	0
DONIPHAN	022						
WATHENA	D0406	67,120	14,977	0	0	0	0
HIGHLAND	D0425	48,340	10,397	0	0	0	0
TROY PUBLIC SCH	D0429	63,620	15,819	0	0	0	0
MIDWAY SCHOOLS	D0433	41,980	8,733	0	0	0	0
ELWOOD	D0486	54,140	26,227	0	0	14,675	38,630
DOUGLAS	023						
BALDWIN CITY	D0348	170,270	29,131	0	0	57,753	0
EUDORA	D0491	155,650	36,634	0	0	56,941	0
LAWRENCE	D0497	1,110,550	410,878	431,566	4,437	0	137,137
EDWARDS	024						
KINSLEY-OFFERLE	D0347	51,260	19,982	0	1,955	0	0
LEWIS	D0502	35,450	10,408	0	0	0	0
ELK	025						
WEST ELK	D0282	79,790	33,711	0	0	17,357	0
ELK VALLEY	D0283	44,500	25,385	0	0	2,713	25,110
ELLIS	026						
ELLIS	D0388	61,930	10,408	0	0	10,381	0
VICTORIA	D0432	50,650	6,245	0	0	8,104	0
HAYS	D0489	375,460	136,130	140,886	982	111,639	59,877
ELLSWORTH	027						
ELLSWORTH	D0327	103,950	24,135	0	0	30,353	0
LORRAINE	D0328	82,960	24,562	0	0	0	27,041
FINNEY	028						
HOLCOMB	D0363	142,340	46,616	0	4,030	0	0
GARDEN CITY	D0457	865,020	673,573	315,680	112,730	313,337	1,031,421
FORD	029						
SPEARVILLE	D0381	56,020	5,818	0	0	15,110	0
DODGE CITY	D0443	728,830	611,118	237,365	156,324	0	865,312
BUCKLIN	D0459	53,760	17,475	0	446	9,655	0

11-6  
11-11

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
COUNTY NAME	#	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL	
DISTRICT NAME	#	BASE BPP	RISK	CORRLATION	BILING	OUTLAY	FREE/ REDUCED	
*****								
FRANKLIN 030								
WEST FRANKLIN	D0287	140,520	46,209	0	20	0	0	186,749
CENTRAL HEIGHTS	D0288	104,210	24,978	0	0	0	0	129,188
WELLSVILLE	D0289	115,150	19,566	0	0	0	0	134,716
OTTAWA	D0290	267,350	136,546	102,452	0	110,633	67,603	684,584
GEARY 031								
JUNCTION CITY	D0475	690,410	454,174	264,757	13,400	205,740	602,628	2,231,109
GOVE 032								
GRINNELL PUBLIC	D0291	29,200	4,986	0	0	0	0	34,186
WHEATLAND	D0292	37,750	11,646	0	0	0	0	49,396
QUINTER PUBLIC	D0293	61,560	12,905	0	0	15,200	0	89,665
GRAHAM 033								
HILL CITY	D0281	74,700	21,231	0	0	15,625	0	111,556
GRANT 034								
ULYSSES	D0214	203,110	116,554	75,507	4,497	0	0	399,668
GRAY 035								
CIMARRON-ENSIGN	D0102	103,300	27,475	0	4,903	27,529	0	163,207
MONTEZUMA	D0371	46,310	11,646	0	5,033	1,751	0	64,740
COPELAND	D0476	29,100	13,312	0	3,464	0	28,973	74,849
INGALLS	D0477	48,410	9,981	0	4,943	6,215	0	69,549
GREELEY 036								
GREELEY COUNTY	D0200	53,710	19,140	0	4,386	0	0	77,236
GREENWOOD 037								
MADISON-VIRGIL	D0386	50,110	16,236	0	0	10,683	0	77,029
EUREKA	D0389	112,380	48,290	0	0	31,136	0	191,806
HAMILTON	D0390	23,770	7,493	0	0	0	21,247	52,510
HAMILTON 038								
SYRACUSE	D0494	83,720	37,874	0	6,492	0	0	128,086
HARPER 039								
ANTHONY-HARPER	D0361	148,260	49,540	0	0	44,807	0	242,607
ATTICA	D0511	29,710	8,733	0	0	0	0	38,443
HARVEY 040								
BURRTON	D0369	47,670	19,140	0	0	9,441	0	76,251
NEWTON	D0373	384,260	216,883	148,772	4,953	150,205	0	905,073
SEDGWICK PUBLIC	D0439	79,200	15,393	0	0	19,975	0	114,568
HALSTEAD	D0440	110,830	30,796	0	0	33,275	0	174,901
HESSTON	D0460	117,010	21,648	0	0	31,990	0	170,648

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****								
HASKELL	041							
SUBLETTE	D0374	77,840	29,964	0	5,429	0	0	113,233
SATANTA	D0507	72,270	27,475	0	9,430	0	0	109,175
HODGEMAN	042							
JETMORE	D0227	55,660	9,992	0	0	11,274	0	76,926
HANSTON	D0228	29,060	9,149	0	0	0	0	38,209
JACKSON	043							
NORTH JACKSON	D0335	73,980	17,068	0	0	16,875	0	107,923
HOLTON	D0336	156,990	37,457	0	0	48,481	0	242,928
ROYAL VALLEY	D0337	137,530	52,038	0	0	33,638	0	223,206
JEFFERSON	044							
VALLEY FALLS	D0338	71,330	17,475	0	0	19,319	0	108,124
JEFFERSON COUNT	D0339	84,840	17,890	0	0	22,393	0	125,123
JEFFERSON WEST	D0340	138,570	24,968	0	0	41,300	0	204,838
OSKALOOSA PUBLI	D0341	107,520	33,294	0	0	30,466	0	171,280
MCLOUTH	D0342	87,330	13,322	0	0	25,489	0	126,141
FERRY PUBLIC SC	D0343	148,090	37,883	0	0	43,659	0	229,632
JEWELL	045							
WHITE ROCK	D0104	31,110	5,818	0	0	0	0	36,928
MANKATO	D0278	46,390	16,642	0	0	12,030	0	75,062
JEWELL	D0279	38,080	8,326	0	0	1,005	0	47,411
JOHNSON	046							
BLUE VALLEY	D0229	2,285,910	52,860	770,024	2,968	0	0	3,111,762
SPRING HILL	D0230	183,000	23,719	0	0	68,679	0	275,398
GARDNER-EDGERTO	D0231	355,600	77,431	133,048	40	115,417	0	681,536
DESOTO	D0232	488,430	70,771	169,209	6,908	82,762	0	818,080
OLATHE	D0233	2,465,610	360,922	914,640	4,983	260,969	0	4,007,124
SHAWNEE MISSION	D0512	3,245,170	508,719	1,273,973	15,405	0	0	5,043,267
KEARNY	047							
LAKIN	D0215	112,050	44,127	0	5,500	0	0	161,677
DEERFIELD	D0216	58,280	34,970	0	9,390	0	46,356	148,996
KINGMAN	048							
KINGMAN-NORWICH	D0331	161,010	55,785	0	0	10,766	0	227,561
CUNNINGHAM	D0332	51,190	13,738	0	0	0	13,521	78,449
KIOWA	049							
GREENSBURG	D0422	51,240	14,155	0	0	0	0	65,395
MULLINVILLE	D0424	27,270	7,483	0	0	0	3,863	38,616
HAVILAND	D0474	35,950	11,240	0	0	0	23,178	70,368



11-8

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICT NAME	#	\$100 BASE BPP	15% AT RISK	1700 CORRLATION	22% BILING	CAPITAL OUTLAY	KDGR 60% FREE/ REDUCED	TOTAL (1 THRU 6)
*****								
LABETTE	050							
PARSONS	D0503	190,390	144,872	0	0	71,351	214,397	621,010
OSWEGO	D0504	82,880	42,463	0	0	19,558	5,795	150,696
CHETOPA	D0505	49,010	35,375	0	0	11,361	56,014	151,760
LABETTE COUNTY	D0506	212,140	71,178	76,023	0	72,346	36,699	468,386
LANE	051							
HEALY PUBLIC SC	D0468	25,190	6,651	0	0	2,340	0	34,181
DIGHTON	D0482	48,310	12,896	0	0	0	0	61,206
LEAVENWORTH	052							
FT LEAVENWORTH	D0207	205,010	7,077	83,900	0	3,032	0	299,019
EASTON	D0449	110,480	15,403	0	0	32,540	0	158,423
LEAVENWORTH	D0453	466,960	310,559	180,380	1,905	186,231	173,835	1,319,870
BASEHOR-LINWOOD	D0458	228,090	17,901	87,115	0	98,540	0	431,646
TONGANOXIE	D0464	183,040	34,553	0	0	70,129	0	287,722
LANSING	D0469	221,700	23,312	87,094	0	91,209	0	423,315
LINCOLN	053							
LINCOLN	D0298	67,060	25,811	0	0	16,763	0	109,634
SYLVAN GROVE	D0299	35,120	10,408	0	0	0	0	45,528
LINN	054							
PLEASANTON	D0344	66,480	34,553	0	0	16,411	0	117,444
JAYHAWK	D0346	99,500	37,883	0	0	29,034	0	166,417
PRAIRIE VIEW	D0362	146,120	42,037	0	0	0	0	188,157
LOGAN	055							
OAKLEY	D0274	76,910	24,978	0	0	7,698	0	109,586
TRIPLAINS	D0275	21,270	7,067	0	0	0	0	28,337
LYON	056							
NORTH LYON COUN	D0251	110,120	32,471	0	0	30,096	0	172,687
SOUTHERN LYON C	D0252	98,520	24,135	0	0	26,029	0	148,684
EMPORIA	D0253	560,420	427,956	204,884	65,998	219,301	322,561	1,801,120
MARION	057							
CENTRE	D0397	53,040	14,144	0	0	8,606	0	75,790
PEABODY-BURNS	D0398	73,980	19,982	0	0	20,297	0	114,259
MARION-FLORENCE	D0408	108,130	30,390	0	0	0	0	138,520
DURHAM-HILLSBOR	D0410	107,130	24,145	0	0	31,638	0	162,913
GOESSEL	D0411	50,770	4,153	0	0	13,689	0	68,612
MARSHALL	058							
MARYSVILLE	D0364	129,640	30,390	0	0	26,495	0	186,525
VERMILLION	D0380	95,610	25,801	0	0	0	0	121,411
AXTELL	D0488	57,190	11,656	0	0	0	0	68,846
VALLEY HEIGHTS	D0498	75,360	21,648	0	0	17,495	0	114,503

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/ REDUCED	(1 THRU 6)
*****								
MCPHERSON	059							
SMOKY VALLEY	D0400	142,540	20,805	0	0	43,438	0	206,783
MCPHERSON	D0418	283,190	77,016	110,756	20	50,602	0	521,584
CANTON-GALVA	D0419	69,820	13,727	0	0	14,820	0	98,367
MOUNDRIDGE	D0423	113,920	3,747	0	0	7,025	0	124,692
INMAN	D0448	75,610	12,479	0	0	0	0	88,089
MEADE	060							
FWLER	D0225	35,680	14,977	0	963	0	0	51,620
MEADE	D0226	77,510	20,389	0	1,063	0	0	98,962
MIAMI	061							
OSAWATOMIE	D0367	161,300	84,083	0	0	0	0	245,383
PAOLA	D0368	237,740	74,101	89,039	0	87,580	0	488,460
LOUISBURG	D0416	185,610	19,982	0	0	0	0	205,592
MITCHELL	062							
WACONDA	D0272	82,410	22,897	0	0	23,190	17,384	145,881
BELOIT	D0273	113,950	29,974	0	0	25,411	0	169,335
MONTGOMERY	063							
CANEY VALLEY	D0436	134,170	46,209	0	0	0	0	180,379
COFFEYVILLE	D0445	237,090	177,760	88,077	0	0	241,438	744,365
INDEPENDENCE	D0446	235,420	135,704	89,942	0	68,258	0	529,324
CHERRYVALE	D0447	93,040	44,544	0	0	0	0	137,584
MORRIS	064							
MORRIS COUNTY	D0417	143,180	50,372	0	0	40,802	0	234,354
MORTON	065							
ROLLA	D0217	46,810	22,064	0	6,005	0	0	74,879
ELKHART	D0218	95,590	29,141	0	5,926	0	0	130,657
NEMAHA	066							
SABETHA	D0441	140,000	36,208	0	0	44,310	0	220,518
NEMAHA VALLEY S	D0442	80,760	14,571	0	0	0	0	95,331
B & B	D0451	48,390	14,986	0	0	0	0	63,376
NEOSHO	067							
ERIE-ST PAUL	D0101	158,600	64,100	0	0	42,955	0	265,655
CHANUTE PUBLIC	D0413	213,910	124,047	82,085	0	79,954	0	499,996
NESS	068							
NES TRE LA GO	D0301	11,150	2,488	0	0	0	0	13,638
SMOKY HILL	D0302	28,300	6,660	0	0	0	0	34,960
NESS CITY	D0303	50,120	6,660	0	0	703	0	57,483
BAZINE	D0304	20,720	3,747	0	0	0	0	24,467

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME #	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME #	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****							
NORTON 069							
NORTON COMMUNIT D0211	107,950	29,131	0	0	32,610	0	169,691
NORTHERN VALLEY D0212	36,330	8,326	0	0	4,413	0	49,069
WEST SOLOMON VA D0213	15,710	2,904	0	0	0	17,384	35,998
OSAGE 070							
OSAGE CITY D0420	112,040	35,386	0	0	33,549	0	180,975
LYNDON D0421	78,430	15,403	0	0	23,205	0	117,038
SANTA FE TRAIL D0434	173,760	55,357	0	0	57,869	0	286,986
BURLINGAME D0454	56,500	17,059	0	0	13,277	0	86,836
MARAIS DES CYGN D0456	51,380	27,892	0	0	10,353	9,658	99,283
OSBORNE 071							
OSBORNE COUNTY D0392	77,030	27,892	0	0	20,948	0	125,870
OTTAWA 072							
NORTH OTTAWA CO D0239	104,350	30,796	0	0	29,361	0	164,507
TWIN VALLEY D0240	100,880	18,307	0	0	0	0	119,187
PAWNEE 073							
FT LARNED D0495	139,640	51,205	0	0	1,101	0	191,946
PAWNEE HEIGHTS D0496	35,350	7,067	0	0	2,031	0	44,448
PHILLIPS 074							
EASTERN HEIGHTS D0324	37,050	11,240	0	0	7,753	0	56,043
PHILLIPSBURG D0325	100,110	27,892	0	0	28,002	0	156,004
LOGAN D0326	40,830	10,397	0	0	5,225	0	56,452
POTTAWATOMIE 075							
WAMEGO D0320	173,850	42,453	0	0	62,428	0	278,731
KAW VALLEY D0321	152,160	40,371	0	0	0	13,521	206,052
ONAGA-HAVENSVIL D0322	63,770	12,905	0	0	15,011	0	91,686
ROCK CREEK D0323	117,840	28,298	0	0	28,944	0	175,082
PRATT 076							
PRATT D0382	158,180	55,774	0	0	44,012	0	257,966
SKYLINE SCHOOLS D0438	67,890	17,068	0	416	0	0	85,374
RAWLINS 077							
HERNDON D0317	20,640	4,163	0	0	0	23,178	47,981
ATWOOD D0318	59,700	15,403	0	0	12,422	23,178	110,703
RENO 078							
HUTCHINSON PUBL D0308	526,550	370,914	203,069	973	201,036	318,698	1,621,240
NICKERSON D0309	164,750	77,005	0	0	45,629	0	287,384
FAIRFIELD D0310	67,790	25,811	0	0	0	25,110	118,711
PRETTY PRAIRIE D0311	55,270	7,493	0	0	14,148	0	76,911
HAVEN PUBLIC SC D0312	152,360	42,453	0	0	0	0	194,813

11-11

COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****								
RENO	078							
BUHLER	D0313	254,260	77,848	95,518	30	91,072	32,836	551,564
REPUBLIC	079							
PIKE VALLEY	D0426	50,000	18,318	0	0	5,566	0	73,884
BELLEVILLE	D0427	85,410	23,719	0	0	0	0	109,129
HILLCREST RURAL	D0455	30,430	9,575	0	0	0	17,384	57,389
RICE	080							
STERLING	D0376	79,420	25,394	0	0	0	0	104,814
CHASE	D0401	34,330	11,646	0	0	0	0	45,976
LYONS	D0405	127,550	82,001	0	3,981	39,261	139,068	391,861
LITTLE RIVER	D0444	50,690	7,910	0	0	0	0	58,600
RILEY	081							
RILEY COUNTY	D0378	99,930	20,399	0	0	17,920	0	138,249
MANHATTAN	D0383	603,860	202,738	229,875	7,434	72,465	125,548	1,241,920
BLUE VALLEY	D0384	50,150	6,660	0	0	0	0	56,810
ROOKS	082							
PALCO	D0269	34,060	9,564	0	0	0	0	43,624
PLAINVILLE	D0270	63,980	17,059	0	0	3,727	0	84,766
STOCKTON	D0271	65,590	19,972	0	0	15,166	0	100,728
RUSH	083							
LACROSSE	D0395	58,660	18,318	0	0	6,291	0	83,269
OTIS-BISON	D0403	50,180	14,977	0	0	0	0	65,157
RUSSELL	084							
PARADISE	D0399	32,120	7,483	0	0	0	11,589	51,192
RUSSELL COUNTY	D0407	147,530	59,520	0	0	43,847	0	250,897
SALINE	085							
SALINA	D0305	877,970	473,739	319,887	3,890	300,856	272,342	2,248,684
SOUTHEAST OF SA	D0306	105,780	15,819	0	0	0	0	121,599
ELL-SALINE	D0307	75,120	12,479	0	0	20,402	0	108,001
SCOTT	086							
SCOTT COUNTY	D0466	140,140	41,630	0	3,951	19,103	0	204,824
SEDGWICK	087							
WICHITA	D0259	5,411,070	4,876,122	1,994,402	284,329	1,959,636	5,361,844	19,887,403
DERBY	D0260	749,670	261,020	280,015	1,489	74,114	152,589	1,518,897
HAYSVILLE	D0261	494,930	204,820	186,393	3,504	174,328	0	1,063,975
VALLEY CENTER P	D0262	262,760	57,866	99,715	0	110,400	0	530,741
MULVANE	D0263	218,910	54,952	83,454	0	0	0	357,316
CLEARWATER	D0264	165,140	28,725	0	0	46,594	0	240,459
GODDARD	D0265	454,170	67,431	163,614	0	177,530	0	862,745

2-11

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME #	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME #	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****							
SEDGWICK 087							
MAIZE D0266	640,290	52,870	234,588	496	262,714	0	1,190,958
RENWICK D0267	230,710	39,549	84,386	0	85,222	0	439,867
CHENEY D0268	113,860	12,905	0	0	33,424	0	160,189
SEWARD 088							
LIBERAL D0480	497,840	480,400	183,554	79,398	189,320	484,807	1,915,319
KISMET-PLAINS D0483	123,000	72,009	0	16,348	0	94,644	306,001
SHAWNEE 089							
SEAMAN D0345	378,720	89,505	145,082	0	121,808	65,671	800,786
SILVER LAKE D0372	107,160	8,733	0	0	33,134	0	149,027
AUBURN WASHBURN D0437	560,560	123,641	212,762	30	75,836	0	972,829
SHAWNEE HEIGHTS D0450	379,840	94,916	141,887	0	139,660	0	756,303
TOPEKA PUBLIC S D0501	1,515,570	1,410,008	576,201	10,929	535,194	1,394,543	5,442,445
SHERIDAN 090							
HOXIE COMMUNITY D0412	63,560	11,230	0	0	4,506	0	79,296
SHERMAN 091							
GOODLAND D0352	150,520	57,866	0	516	34,313	0	243,215
SMITH 092							
SMITH CENTER D0237	85,130	24,968	0	0	18,378	0	128,476
WEST SMITH COUN D0238	40,820	11,646	0	0	0	0	52,466
STAFFORD 093							
STAFFORD D0349	55,370	26,633	0	0	14,018	38,630	134,651
ST JOHN-HUDSON D0350	76,580	31,212	0	0	13,125	0	120,917
MACKSVILLE D0351	50,890	17,901	0	973	0	0	69,764
STANTON 094							
STANTON COUNTY D0452	90,220	40,381	0	8,883	0	73,397	212,881
STEVENS 095							
MOSCOW PUBLIC S D0209	48,240	20,815	0	8,944	0	0	77,999
HUGOTON PUBLIC D0210	140,450	74,091	0	4,456	0	0	218,997
SUMNER 096							
WELLINGTON D0353	203,540	116,148	77,898	0	80,648	61,808	540,042
CONWAY SPRINGS D0356	88,680	16,642	0	0	0	0	105,322
BELLE PLAINE D0357	124,130	49,113	0	0	0	0	173,243
OXFORD D0358	64,490	14,986	0	0	0	0	79,476
ARGONIA PUBLIC D0359	44,840	16,226	0	0	8,986	0	70,052
CALDWELL D0360	51,540	19,982	0	0	13,151	0	84,673
SOUTH HAVEN D0509	45,150	7,067	0	0	10,600	0	62,817