

MINUTES

HOUSE APPROPRIATIONS COMMITTEE

August 24-25, 2009
Room 143-N—Statehouse

Members Present

Representative Kevin Yoder, Chairperson
Representative Jason Watkins, Vice-chairperson
Representative Barbara Ballard
Representative Tom Burroughs
Representative Sydney Carlin
Representative David Crum
Representative Peter DeGraaf
Representative Owen Donohoe
Representative John Faber
Representative Bill Feuerborn
Representative Doug Gatewood
Representative Jerry Henry
Representative Don Hineman
Representative Mitch Holmes
Representative Kasha Kelley
Representative Harold Lane
Representative Peggy Mast
Representative Marc Rhoades
Representative Tom Sawyer
Representative Jeff Whitham
Representative Jerry Williams

Members Absent

Representative Joe McLeland
Representative Lee Tafanelli

Staff

Audrey Dunkel, Kansas Legislative Research Department
Alan Conroy, Kansas Legislative Research Department
J. G. Scott, Kansas Legislative Research Department
Christina Butler, Kansas Legislative Research Department
Jim Wilson, Office of the Revisor of Statutes

Nobuko Folmsbee, Office of the Revisor of Statutes
Jason Long, Office of the Revisor of Statutes
Florence Deeter, Committee Secretary

Conferees

Dave Trabert, President, Flint Hills Center for Public Policy
Elizabeth B. A. Miller, Director of Investments, Pooled Money Investment Board
Ed Van Petten, Executive Director, Kansas Lottery
Joan Wagon, Secretary, Kansas Department of Revenue
Reginald Robinson, President and CEO, Kansas Board of Regents
Doug Farmer, Deputy Director and Director of State Employee Health Benefits Plan,
Kansas Health Policy Authority
Don Jordan, Secretary, Kansas Department of Social and Rehabilitation Services
Roger Werholtz, Secretary, Kansas Department of Corrections
Roderick L. Bremby, Secretary, Kansas Department of Health and Environment
Deb Miller, Secretary, Kansas Department of Transportation
John Allison, Superintendent, Wichita School District, USD 259
Dr. Kevin Singer, Superintendent, Topeka School District, USD 501
Dr. Gene Johnson, Superintendent, Shawnee Mission School District, USD 512
Dr. Don Wells, Superintendent, Scott City School District, USD 466
Marvin Estes, Superintendent, Winfield School District, USD 465
Jim Garner, Secretary, Kansas Department of Labor
Glenn Deck, Executive Director, Kansas Public Employees Retirement System
Jerry Sloan, Budget and Fiscal Officer, Kansas Judicial Branch
Dennis McKinney, Kansas State Treasurer

Others Attending

See attached list.

Monday, August 24 Morning Session

Review of the State's Financial Position and FY 2010 Budget

The Chairperson called the meeting to order at 10:10 a.m., welcomed members, and gave a brief outline of the agenda planned for two days of meeting. He indicated that selected state agencies, school district superintendents, and others will present information on how the budget cuts are or will be affecting programs and performance.

Chairperson Yoder acknowledged Dr. Gray Little, the new Chancellor at Kansas University in Lawrence. She commented briefly on the warm reception she has received and expressed appreciation for the Committee's invitation.

Representatives Hineman and Rhoades were welcomed as new members of the Appropriations Committee. The Chairperson recognized Representative Sawyer's recent

appointment to the Kansas Parole Board; he will be leaving the Committee later in the interim session.

J. G. Scott, Kansas Legislative Research Department, provided comparisons of actual monies for various agencies in the State General Fund (SGF) for FY 2008, the monies approved for FY 2009, and the approved budgets for FY 2010 (Attachment 1). Mr. Scott further explained the approved budgets in the SGF and the Federal Economic Stimulus Funds (Attachment 2). He reported that the 2009 and 2010 budgets exclude all moratoriums. He said that there will be a reduction of about \$810 million from the 2009/2010 approved budget — approximately 12 percent.

In answer to questions, Mr. Scott said the Governor's allotments are not included and noted that the potential for stimulus money in the 2011 budget is about \$300 million.

Mr. Scott gave an overview of the Governor's allotment plan as provided for in K.S.A. 75-3722, stating that the SGF ending balance in FY 2010 will be about \$160 million below zero and said that corrective action is necessary (Attachment 3). Mr. Scott explained that allotments are given when both the Budget Director and the Secretary of Administration agree that by the end of the year shortfalls are evident in the budget. He indicated that most agencies had an approximate 2 percent reduction of budgeted funds.

Commenting on the list of agencies not included in reductions, Mr. Scott said that the Judicial Branch, KPERS, the Regents, the Corrections Department, the Department on Aging, the Department of Education, and Kansas Health Policy Authority caseloads will acquire allotments. He said the Governor did not reduce funds related to public safety issues.

Mr. Scott will provide information to the Committee members regarding savings in the Department of Revenue's budget.

Alan Conroy, Director, Kansas Legislative Research Department, provided two documents with data on State General Fund Receipts for FY 2009 (Attachment 4) and FY 2010 (Attachment 5). He indicated the largest single shortfall was in individual income taxes, with retail sales, corporate income tax, and severance and estate taxes providing a lesser amount of revenue. Mr. Conroy said that total SGF receipts in FY 2009 were below SGF receipts in FY 2008 by \$106.5 million; tax-receipts-only for FY 2009 were below FY 2008 tax receipts by \$499.1 million. He noted that the State Finance Council, as required by law, met the deadline of June 30, 2009, in redemption of the certificates of indebtedness.

Mr. Conroy commented on a profile sheet showing the status of the SGF for FY 2008 through FY 2012 (Attachment 6), which takes into account the Governor's allotments. The profile reveals actual monies in FY 2008, the revised amount of monies for FY 2009 and FY 2010, and the estimated monies for FY 2011 and FY 2012. Six assumptions are listed with explanations of upcoming projected revenue shortages.

Answering questions, Mr. Conroy said \$700 million should be sufficient to cover bonded indebtedness. He noted that the Department's research is based on consensus revenue estimates, the total of which is divided into a 12-month pay plan; however, this sometimes gives an erroneous view of the shortfall. He said a quarterly report would provide more insight into the state of the economy. Mr. Conroy indicated that the certificates of indebtedness are adjusted yearly to allow for flexibility in the cash flow. Regarding questions concerning a higher rate of indebtedness, Mr. Conroy said if estimates are off by 1-2 percent, the debt can be managed; however, if the percent is higher, the state would be required to find additional resources.

Following discussion on the timeline of a recovery rate, Mr. Conroy stated that the economy in Kansas lagged by about six months going into the recession and would probably be the same amount of time coming out of the recession.

Review of Report on Unencumbered Year-End Cash

Dave Trabert, President, Flint Hills Center for Public Policy, presented testimony on research done by the Center using existing government standards as the basis for efficiency studies to identify potential savings for the State of Kansas. His presentation included an explanation regarding state unencumbered cash, state and local funds, and spending of K-12 schools ([Attachment 7](#)), a category summary of the Pooled Money Investment Board and participants' ending balances ([Attachment 8](#)), a detailed analysis of state unencumbered fund balances in Kansas ([Attachment 9](#)), a copy showing active and current participants in the Kansas Municipal Investment Pool ([Attachment 10](#)), and an investigative report on loss of jobs in the private sector according to the U.S. Bureau of Labor Statistics ([Attachment 11](#)).

Mr. Trabert provided a policy paper report on K-12 spending and achievement in Kansas ([Attachment 12](#)), an investigative report on local school districts' unencumbered cash balances ([Attachment 13](#)), charts showing K-12 spending by function, full-time equivalency enrollment, and the functional costs above the median within district enrollment size ([Attachment 14](#)), a document outlining K-12 budgeted expenditures for the 2008-09 school year, the 2009-10 state aid to Kansas schools as adjusted by the Governor, and a definitions page for explanation of terms used in the school agenda ([Attachment 15](#)).

Mr. Trabert commented on a "Best of Class" study implemented by the Crossland Construction Company, which is based in Columbus, Kansas ([Attachment 16](#)).

Mr. Trabert responded to members' questions.

Afternoon Session

Joan Wagon, Secretary, Kansas Department of Revenue (KDOR), addressed the Committee to answer two questions: (1) how the Governor's allotment money is being used; and (2) what the status is on the collection of \$35 million in amnesty monies.

Ms. Wagon provided a document showing the FY 2010 budget reductions and a list of expenditure cuts relevant to KDOR ([Attachment 17](#)).

Elizabeth B. A. Miller, Director of Investments, Pooled Money Investment Board (PMIB), responded to information presented by Flint Hills Center for Public Policy ([Attachment 18](#)). She said the participants in the Municipal Investment Pool (MIP) are cities, counties, and school districts; state agency involvement is minimal. Ms. Miller indicated that MIP balances are combined with PMIB to provide a well-diversified portfolio of investments. She included a fact sheet from PMIB ([Attachment 19](#)) and a Standard & Poor's fund profile ([Attachment 20](#)).

The Chairperson requested that Alan Conroy present information on the 15 largest state unencumbered fund balances. See [Attachment 21](#) for the detailed report.

Update on Casino Contracts

Ed Van Petten, Executive Director, Kansas Lottery, provided an update on the present level of lottery sales. He said that as of August 22, 2009, a total of \$3.5 million in sales was recorded. Mr. Van Petten said the Dodge City Casino project is progressing according to schedule with an opening target date of December 2009. He said that estimates of income from the casino functioning for six months is between \$4 and \$4.5 million; operations for a full year are estimated to be about \$8.5 to \$9.0 million. Mr. Van Petten reported the Lottery Commission has approved two contracts for the northeast area of Kansas. He said the public has inquired about casino activity in southeast Kansas, but no contracts are forthcoming in that area.

Review the Impact of FY 2010 Budget Reductions on Selected Agencies

Reginald Robinson, President and CEO, Kansas Board of Regents, provided testimony outlining in detail the actions taken to reduce expenditures at state universities ([Attachment 22](#)). His presentation included a record of allocations of federal stimulus funding, notation of increases in undergraduate students' tuition rates, two charts showing fee comparisons with surrounding states, and a mission statement.

Doug Farmer, Deputy Director and Director of State Employee Health Benefits Plan, Kansas Health Policy Authority (KHPA), provided a brief summary of the agency's response to the FY 2010 budget shortfall ([Attachment 23](#)). Mr. Farmer noted the impact of operational cuts in the budget and commented on the reduction options that have been presented to the KHPA Board. He said budget cuts do not apply to caseloads. Mr. Farmer apprised the Committee members of the number of positions allotted compared to the number of positions filled in the agency; at the present, 28 positions are being held vacant. Mr. Farmer concluded his remarks by stating that the agency works continually to improve the efficiency of the Medicaid portion of their budget.

Don Jordan, Secretary, Kansas Department of Social and Rehabilitation Services (SRS), provided a comprehensive list of reductions pursuant to the FY 2010 budget ([Attachment 24](#)). The report is delineated in three sections: those items included in the Mega bill reduction, items reduced in the Omnibus bill, and items in the Governor's allotment reductions. Mr. Jordan said that it is important to note that reductions were not made in any programs related to children in need of care. He noted that state-funded grants to mental health centers have been reduced by \$7 million; grants to Community Development Disability Organizations (CDDO) have been reduced by \$6.7 million; grants to substance abuse treatment facilities are reduced by \$2.0 million. Mr. Jordan commented further on the impact of reductions in services for mental health centers, saying that as many as 2,400 persons could be affected.

Mr. Jordan noted that a total of \$24 million less in salaries for FY 2010 is significantly lower than salaried positions in FY 2008. He said that SRS currently has 394 fewer employees than in FY 2008 and that 38 percent of cuts in the budget are from the SGF. In addition, 62 percent of the budget is off limits to any reductions, which makes choosing an option very difficult.

Roger Werholtz, Secretary, Kansas Department of Corrections (DOC), testified to a reduction of about \$23.5 million in the allotment process for the FY 2010 budget, which represents 8 percent of the operating budget ([Attachment 25](#)). He referred to a report of positions currently being held vacant and to the closure of several facilities. Mr. Werholtz said about 25 percent of the DOC budget is outsourced; contracted services such as medical and mental health care, education, substance abuse treatment, and sex offender treatment programs are provided by the community.

Mr. Werholtz reported that all facilities are less safe as a result of reduced staffing. He summarized the steps taken to reduce expenses in the Department and he lamented the fact that many beneficial programs have been eliminated. Mr. Werholtz said that the Department has lost 90 percent of SGF for education, treatment, and other support services and a total of 64 percent of total funding for those activities. He reported that more than 50 percent of the time all facilities are functioning with reduced staffing which increases the probability of inmate disturbances.

Deb Miller, Secretary, Kansas Department of Transportation, introduced Ethan Erickson, Chief of the Office of the Budget, and Jerry Younger, Deputy Secretary for Engineering and State Transportation Engineer, as participants in today's hearing. Ms. Miller noted her testimony is in response to questions proffered by the Committee and covered the topics of the Governor's allotments, the amount of revenue and reductions previously made to adjust the budget, the impact on the public sector, and a plan for potential future reductions ([Attachment 26](#)). Ms. Miller provided an extensive list of potential future reductions and commented on departmental efficiencies presently in place. She addressed the parameters of the stimulus funding and spoke of the financial impact of those monies in use for projects in Kansas.

The Chairperson adjourned the meeting at 5:15 p.m.

Tuesday, August 25 Morning Session

The Chairperson called the meeting to order at 9:05 a.m., stating that, as information is gathered and ideas are generated from discussion, the Committee will be able to offer direction for the Legislature in formulating decisions regarding the budget for K-12 education.

Review of K-12 Education Budget Adjustments

Alan Conroy provided an update on the major adjustments in K-12 funding for the FY 2009 and FY 2010 school budget ([Attachment 27](#)). Included in the report are actions taken by the Governor to reduce the Base State Aid Per Pupil (BSAPP) to \$4,400 in 2009. He said additional adjustments were made for local efforts and for a shortfall in KPERs school employee contributions.

Mr. Conroy addressed the FY 2010 adjustments and said that declining enrollment aid was deleted from the SGF in the amount of \$50,000. The Governor's allotment reduced BSAPP to \$4,218. In addition, the total allotment reduced operating expenditures, the KPERs school fund, and the over-funding of the juvenile detention facilities. He noted that the 2009 Legislature added \$4.4 million from the SGF for local effort adjustment.

Mr. Conroy explained [Attachment 28](#) by saying the document was prepared by the Kansas State Department of Education to reveal the levels of BSAPP, the amount of federal aid, the input of local revenue, and the percentage of change over the past 12 years. He advised members that the amounts listed for 2008-2009 and 2009-2010 are shown as estimates.

Overview and Discussion of Select School District Budgets

John Allison, Superintendent, Wichita School District, USD 259, testified that Wichita Public Schools (WPS) is the state's largest district with a total of 49,000 students from 98 countries

speaking 85 different languages and dialects (Attachment 29). He related that WPS has acquired a temporary increase in Title I funding due to the high level of poverty in the district; funds are used only for enhancement programs. Mr. Allison reported that with the elimination of \$4.6 million of state aid, the district has been impacted with an 18 percent cut.

Mr. Allison indicated that an increase of 400-700 new students is anticipated during the 2009-2010 school year. He closed his testimony by emphasizing the importance of continuing to maintain high standards of education for all students.

Dr. Kevin Singer, Superintendent, Topeka School District, USD 501, reported he was able to fulfill the Topeka Public Schools Board of Education requirement to reduce the budget without incorporating a raise in taxes. His approach was to involve representatives from the community to find ways to reduce the budget by \$12 million; \$5.6 million was actually reduced (Attachment 30). In addition, overall staffing was reduced by means of early exit and retirement incentives, a hiring freeze, and more stringent staffing allocations. The goal of not having a tax increase was met.

Dr. Singer listed four options for the future of education in Kansas: (1) finding new sources of revenue; (2) identifying additional areas for budget cuts; (3) implementing shared services; and (4) consolidating for the purpose of anticipated savings, all of which require "out-of-the-box thinking."

Dr. Gene Johnson, Superintendent, Shawnee Mission School District, USD 512, reported that the district serves 13 different cities, 48 schools, and 27,800 students. He said the demographics have changed significantly resulting in a reduced number of students in attendance; however, an increase of 25 percent of the student population receives lunch support.

Dr. Johnson said that despite having implemented significant reductions in the budget, and with the inclusion of stimulus money, the district's deficit will be \$5.6 million. That amount will increase to \$6.7 million for the 2010-2011 budget and be \$12 million in the 2011-2012 school budget. He said that, in order to meet the needs of individual students and encourage academic achievement, additional resources, not budget cuts, are necessary (Attachment 31).

Dr. Don Wells, Superintendent, Scott City School District, USD 466, said that Scott City schools are much the same as in larger cities. He reported a reduction in the general fund of over \$300,000 from the previous year (Attachment 32). He expressed concerns regarding a 17 percent increase in school taxes, the increase of 47 percent for health insurance, and a 20 percent increase in utility services. He said reductions in faculty positions were made along with reductions in activities, travel, new textbooks, and supplies. He said the community regularly expresses their desires for a comprehensive, first-class education for their children and often the subject of consolidation becomes an emotional issue that takes precedence over necessary business decisions. He stated that consolidations should offer enhanced educational opportunities with the melding of school districts.

Marvin Estes, Superintendent, Winfield School District, USD 465, provided testimony regarding current operations. He noted specific reductions in the FY 2009 budget compared with the previous year, explained the impact of reductions within the community, and spoke in support of consolidation (Attachment 33). He said that collaboration with other state agencies in the community could contribute to cost savings. Mr. Estes recommended that research be conducted to find affordable health insurance for employees.

The meeting was recessed until 2:00 p.m.

Afternoon Session

Roderick L. Bremby, Secretary, Kansas Department Health and Environment (KDHE), related information regarding Omnibus cuts in the budget, the Governor's allotments, various programs that have been eliminated or downsized, actions taken and the resulting impact on agency operations, and the manner in which the funds from the American Recovery and Reinvestment Act (ARRA) are being implemented in remediating budget cuts (Attachment 34).

Update on Unemployment Insurance Trust Fund

Jim Garner, Secretary, Kansas Department of Labor (DOL), spoke regarding the concerns of the current state of the Unemployment Insurance Trust Fund (Attachment 35). He noted that even though the Trust Fund may be depleted before the end of the year, the agency has plans to ensure that claimants will receive their benefits. He said that the number of claims has increased exponentially as the unemployment rate continues to rise. Mr. Garner commented on the chart from the National Association of State Workforce Agencies showing the current number of claims in relation to the recession of 1981-1982 (Attachment 35, figure 1).

Graphs showing the unemployment rate {Figure 3}, and the balance in the Trust Fund {Figure 4} are included.

Mr. Garner said a meeting of the Employment Security Advisory Council (ESAC) is scheduled for early September. The Council will develop recommendations for the 2010 Legislature to consider replenishing the Trust Fund.

The Chairperson expressed concern that the DOL did not better anticipate the possibility of an economic downturn in reporting to the Committee earlier in the year.

Overview of Kansas Public Employees Retirement System

Glenn Deck, Executive Director, Kansas Public Employees Retirement System (KPERs), provided an overview of membership, contributions and benefits, and investment returns (Attachment 36). He said that approximately 85 percent to 90 percent of benefits paid to retirees remains in Kansas. Mr. Deck reported that due to extreme market declines, KPERs' investment returns for FY 2009 was -19.4 percent. The agency's goal is an 8 percent return on investment over the next five years; however, that ratio will continue to fall and the school group is not likely to achieve actuarial balance. He said the Joint Committee on Pensions, Investments, and Benefits recommended that the Legislature raise the cap on employer contribution increases from 0.6 percent to 1.0 percent annually and become effective no later than FY 2012. Mr. Deck reported that KPERs will institute a comprehensive funding analysis and propose options for the shortfall. He assured the Committee that with approximately \$10 billion in assets, KPERs retirees will receive their retirement benefits.

Mr. Deck concluded his remarks, saying the Board will look at defined contribution models, investment scenarios, and actuarial options with the goal of having information for the Committee by October or November 2009.

Overview of Judicial Branch Budget and Caseload

Jerry Sloan, Budget and Fiscal Officer, Judicial Branch, said that the Kansas Judicial Branch is unique in that the bulk of the budget is in personnel costs for judges' salaries (Attachment 37). He noted that judges are elected officials, statutory provisions are in place for filling vacancies, and there are constitutional prohibitions against reducing salaries. Mr. Sloan said that instituting a hiring freeze and the elimination of all temporary employees are two actions that have been taken. He advised members of an implemented surcharge on docket fees as of July 1, 2009, which will provide about \$5 million toward the shortfall. The Judicial Branch has applied for and received a grant of over \$800,000 in stimulus funds. He said a proposal of 27 days of unpaid furlough time could be required during this fiscal year; the Governor has recommended a supplemental appropriation to cover an \$8 million shortage of funds.

Mr. Sloan noted the percentage of change in civil and criminal caseloads over the past five years. He said the civil caseload has increased by 28.6 percent and the criminal caseload has remained stable. He referenced a copy of the annual report showing data by judicial district and county (Attachment 38) and said information from those reports is available on the website at, www.kscourts.org. Mr. Sloan concluded his remarks by stating that the workload continues to increase and additional staff is needed to facilitate the efficiency of the judicial system.

Overview of the Office of State Treasurer

Dennis McKinney, Kansas State Treasurer, reported that \$2 billion is on hand in the treasury (Attachment 39). He reiterated the information provided by the Director of Investments for the PMIB that, of that amount, \$1.08 billion is owned by cities, counties, schools, and other local government agencies who are participants in the municipal investment pool. He said that special revenue funds must be carefully considered for management before sweeping them to be used as general operating expenses. Mr. McKinney indicated that projected cash balances may decline by as much as 50 percent below the current level for FY 2010.

Mr. McKinney concluded his comments by saying it is in our best interest to continue to invest in job creation, to further research efforts, and to bolster the state's economy.

The Chairperson reviewed briefly the work done previously in the regular session and said a summary of the issues considered in this meeting will be provided for each member. He recognized Committee members' requests for bill introductions.

Representative Crum proposed considering a change in the format of budget proposal documents submitted by state agencies to provide a more comprehensive list of agency programs. He will submit a written draft for discussion.

Representative Hineman submitted a document with information on fee funds, saying that the number of funds is actually 224 rather than 1,658 as reported earlier; by removing restricted funds and those funds with less than the allowable adjusted rate, the remaining 80 funds provide a collective balance of only a two-month reserve (Attachment 40).

The Chairperson thanked the Committee for their participation. The meeting was dismissed at 5:15 p.m. The next meeting will be announced at a later date.

Prepared by Florence Deeter, Secretary
Edited by Audrey Dunkel and Christina Butler

Approved by Committee on:

November 24, 2010
(Date)

HOUSE APPROPRIATIONS COMMITTEE

GUEST LIST

DATE: August 24, 2009

NAME	REPRESENTING
<i>Mark Spivey</i>	KWLO
JEFF LOWGER	JTA
Dan Korber	Kansas Inc.
Tiffany Fisher	Kansas Coal for School Readiness
Suzanne W. Kle	KS Action for Children
April Holman	" " " "
ANNE MARIE HUGHLEY	SKIL
Barb Covert	KDOA
Shannon Jones	SICK
Jennifer Schwartz	KACIL
Matt Casey	GSA
Tom Krutz	KASB
Val DeFever	SQE
Mark Tallman	KASB
Linda Fund	KACCT
Bob Kell	JCSO
Ross Hulebee	Pharma
Cherie Hulebee	KANU
Erik Wisner	KDA

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Kathy Olsen	KBA
Martha Jean Smith	ICM HIA
Leslie Kaufman	Ks Co-op Council
Megan Ingmire	KDOL
Michelle Butler	CAPITOL STRATEGIES
Mark Bozmyak	" "
Kathy Olsen	Ks. Bankers Assn
Doug Wareham	" " "
Tom Bruno	Bruno & Associates
Michelle Wolanow	KS Chamber
John BOTTENBERG	BOTTENBERG & ASSOC
Bob Hancock	BKLL BUSD
Dick Kuerth	KDWB
Robert	RT
Richard Sprague	Kenney & Sasser
Ed Van Pelt	Lottery
Keith Kocher	KS Lottery
Abba Friedman	FHSU

HOUSE APPROPRIATIONS COMMITTEE

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DATE: August 24, 2009

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Julie Hein	Hein Law Firm
STEVEN K. FROST	ST. CONS. COMM.
Doug Panner	KS Independent College Assoc
Kevin Barone	KPBA-
Mary Ellen Conlee	Conlee Contracting
John Beterlund	Pinegate - Summit

HOUSE APPROPRIATIONS COMMITTEE

GUEST LIST

DATE: August 25, 2009

NAME	REPRESENTING
Paul Johnson	Ks. Catholic Conference
MARK BOZANYALC	CAPITOL STRATEGIES
Roddie Willishear	USA/KS, KCS&DV, KAFF
Diane Gjerstad	USD 259 Wichita
John Allison	" " "
Tom Kreh	KASB
Mark Tallman	KASB
Amy Heagy	USD 233
Val DeJean	SOE
Rachelle Colombo	KS Chamber
Kent Eddles	KS Chamber
Matt Casey	GBA
Cindy Kelly	USD 501
Scott Frank	Leg Post Audit
HARRY MULLINS	USD 233 PATRON
KATHY COOK	Ks FAMILIES FOR Education
MISSY TAYLOR	" " " "
Megan Ingmire	KDOI
Dorey Moeckel	KASB

HOUSE APPROPRIATIONS COMMITTEE

GUEST LIST

DATE: August 25, 2009

NAME	REPRESENTING
DICK CUNGBER	IJA
Lynn Anne Neal	Shawnee Mission School District
Belend Koops	Hein Law Firm
RON GARDNER	Coalition of Public RETIREES
Dennis Phillips	KSCFF
Ed Redmon	KSCFF
Ernie Claudel	Coalition of Public Retirees
Harvey S. Ludwig	K.A.R.S.P.
Bill Laves	Coalition of Public Retirees
Jessie Kaufman	Ks Coop Council

**Comparison of FY 2008 Actual, FY 2009 Approved and FY 2010 Approved Budgets
State General Fund (includes undermarket funding)**

Agency	Col. 1	Col. 2	Col. 3	Col. 4	Change Col. 2 to Col. 4	
	FY 2008 Actual	2008 Legislature FY 2009 Approved	FY 2009 Approved Excluding Moratoriums	FY 2010 Approved Excluding Moratoriums	\$ Change	% Change
General Government						
Governmental Ethics Commission	\$ 522,636	\$ 554,614	\$ 505,986	\$ 430,783	\$ (123,831)	(22.3) %
Legislative Coordinating Council	1,011,714	983,083	777,262	751,042	(232,041)	(23.6)
Legislature	16,283,314	18,852,105	18,051,150	16,611,073	(2,241,032)	(11.9)
Legislative Research Department	3,371,142	3,955,022	3,760,730	3,550,943	(404,079)	(10.2)
Revisor of Statutes	3,338,086	4,047,667	3,752,639	3,348,743	(698,924)	(17.3)
Division of Post Audit	2,483,204	2,875,097	2,743,940	2,659,426	(215,671)	(7.5)
Office of the Governor	4,824,892	8,744,874	8,275,049	7,461,730	(1,283,144)	(14.7)
Lieutenant Governor	205,249	254,362	200,768	207,881	(46,481)	(18.3)
Attorney General	5,209,198	5,445,352	5,043,167	4,748,979	(696,373)	(12.8)
Secretary of State	139,908	51,704	-	-	(51,704)	(100.0)
State Treasurer	89,699	-	-	-	-	-
Judicial Council	201,523	161,210	155,460	-	(161,210)	(100.0)
Board of Indigents' Defense Services	22,496,010	22,926,945	22,775,534	22,743,997	(182,948)	(0.8)
Judicial Branch	109,321,166	112,424,310	110,465,464	97,484,948	(14,939,362)	(13.3)
Kansas Public Employees Retirement System (KPERs)	9,586,393	10,270,948	10,270,948	639,134	(9,631,814)	(93.8)
Kansas Human Rights Commission	1,778,909	1,776,937	1,701,806	1,520,949	(255,988)	(14.4)
Department of Administration	66,315,573	81,596,155	78,950,470	57,985,003	(23,611,152)	(28.9)
Court of Tax Appeals	1,637,235	1,826,913	1,603,837	1,460,256	(366,657)	(20.1)
Department of Revenue	21,513,429	21,439,029	20,527,913	18,687,040	(2,751,989)	(12.8)
Department of Commerce	622,463	620,741	594,965	-	(620,741)	(100.0)
Subtotal General Government	\$ 270,951,743	\$ 298,807,068	\$ 290,157,088	\$ 240,291,927	\$ (58,515,141)	(19.6) %
Human Services						
Social and Rehabilitation Services	\$ 654,516,805	\$ 683,916,546	\$ 639,916,254	\$ 569,030,841	\$ (114,885,705)	(16.8) %
Rainbow Mental Health Facility	5,609,651	5,396,507	5,275,098	5,630,471	233,964	4.3
Kansas Neurological Institute	13,322,979	11,112,811	10,973,929	11,363,188	250,377	2.3
Parsons State Hospital	10,218,500	10,409,646	10,484,551	10,474,332	64,686	0.6
Osawatomie State Hospital	12,273,667	18,110,591	16,041,132	17,199,610	(910,981)	(5.0)
Lamed State Hospital	42,987,347	42,208,617	41,582,953	42,079,612	(129,005)	(0.3)
Subtotal SRS and Hospitals	\$ 738,928,949	\$ 771,154,718	\$ 724,273,917	\$ 655,778,054	\$ (115,376,664)	(15.0) %

Attachment 1
HS Appropriations
Aug 24, 2009

1-2

Agency	Col. 1	Col. 2	Col. 3	Col. 4	Change Col. 2 to Col. 4	
	FY 2008 Actual	2008 Legislature FY 2009 Approved	FY 2009 Approved Excluding Moratoriums	FY 2010 Approved Excluding Moratoriums	\$ Change	% Change
Kansas Guardianship Program	\$ 1,274,692	\$ 1,386,543	\$ 1,289,624	\$ 1,156,329	\$ (230,214)	(16.6) %
Department of Labor	481,018	608,030	556,540	481,329	(126,701)	(20.8)
Commission on Veterans Affairs	8,955,250	9,511,635	9,108,612	8,879,830	(631,805)	(6.6)
Dept. of Health and Environment - Health	33,958,008	26,315,425	25,076,123	23,672,461	(2,642,964)	(10.0)
Department on Aging	185,788,960	199,402,878	170,152,025	149,910,112	(49,492,766)	(24.8)
Health Policy Authority	475,219,848	517,045,220	442,947,311	392,964,625	(124,080,595)	(24.0)
Subtotal Human Services	\$ 1,444,606,725	\$ 1,525,424,449	\$ 1,373,404,152	\$ 1,232,842,740	\$ (292,581,709)	(19.2) %
Education						
Board of Regents	\$ 190,529,747	\$ 217,314,294	\$ 190,026,316	\$ 179,190,156	\$ (38,124,138)	(17.5) %
Kansas State University	115,562,702	114,265,966	112,405,470	106,930,598	(7,335,368)	(6.4)
KSU - Extension Systems and Agricultural Research Program	54,807,626	54,084,620	53,738,620	49,950,891	(4,133,729)	(7.6)
KSU - Veterinary Medical Center	11,281,788	11,257,430	11,103,835	10,610,610	(646,820)	(5.7)
University of Kansas	151,271,038	150,573,488	148,279,156	139,983,876	(10,589,612)	(7.0)
University of Kansas Medical Center	121,788,407	122,900,137	121,717,343	112,720,417	(10,179,720)	(8.3)
Fort Hays State University	36,460,580	36,391,451	36,058,344	33,997,622	(2,393,829)	(6.6)
Emporia State University	34,895,240	34,391,204	34,083,369	32,169,977	(2,221,227)	(6.5)
Pittsburg State University	37,972,542	37,610,342	37,116,600	35,049,413	(2,560,929)	(6.8)
Wichita State University	74,499,543	76,173,199	75,202,396	67,821,416	(8,351,783)	(11.0)
Subtotal Regents and Institutions	\$ 829,069,213	\$ 854,962,131	\$ 819,731,449	\$ 768,424,976	\$ (86,537,155)	(10.1) %
Department of Education	\$ 3,076,357,839	\$ 3,247,497,788	\$ 3,234,131,067	\$ 2,955,197,521	\$ (292,300,267)	(9.0) %
State Library	5,609,286	5,542,951	5,307,379	4,789,840	(753,111)	(13.6)
Kansas Arts Commission	1,658,614	1,769,232	1,477,247	1,312,413	(456,819)	(25.8)
School for the Blind	5,852,498	5,956,032	5,732,353	5,764,516	(191,516)	(3.2)
School for the Deaf	9,053,139	9,373,237	9,041,465	9,285,841	(87,396)	(0.9)
State Historical Society	6,410,161	6,733,186	6,267,447	5,768,926	(964,260)	(14.3)
Subtotal Education	\$ 3,934,010,750	\$ 4,131,834,557	\$ 4,081,688,407	\$ 3,750,544,033	\$ (381,290,524)	(9.2) %
Public Safety						
Department of Corrections	\$ 115,926,969	\$ 126,613,005	\$ 115,274,431	\$ 108,579,095	\$ (18,033,910)	(14.2) %
Topeka Correctional Facility	12,179,437	12,315,485	12,162,658	12,237,561	(77,924)	(0.6)
Hutchinson Correctional Facility	28,411,273	28,031,623	28,120,061	8,129,698	(19,901,925)	(71.0)
Lansing Correctional Facility	37,243,752	37,013,581	36,888,089	36,270,003	(743,578)	(2.0)
Ellsworth Correctional Facility	12,413,461	12,149,799	12,386,263	12,275,166	125,367	1.0
Lamed Correctional Mental Health Facility	8,476,546	9,437,730	9,500,370	9,614,883	177,153	1.9
Winfield Correctional Facility	11,923,802	11,943,711	12,101,185	2,303,094	(9,640,617)	(80.7)
Norton Correctional Facility	14,003,482	14,120,621	14,432,435	2,873,570	(11,247,051)	(79.6)
El Dorado Correctional Facility	24,277,849	24,070,874	23,272,612	23,262,880	(807,994)	(3.4)
Subtotal Corrections and Institutions	\$ 264,856,571	\$ 275,696,429	\$ 264,138,104	\$ 215,545,950	\$ (60,150,479)	(21.8) %

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Agency	Col. 1	Col. 2	Col. 3	Col. 4	Change Col. 2 to Col. 4	
	FY 2008 Actual	2008 Legislature FY 2009 Approved	FY 2009 Approved Excluding Moratoriums	FY 2010 Approved Excluding Moratoriums	\$ Change	% Change
Juvenile Justice Authority	\$ 39,569,449	\$ 39,391,087	\$ 42,501,210	\$ 42,117,431	\$ 2,726,344	6.9 %
Kansas Juvenile Correctional Complex	15,364,468	15,382,017	15,077,785	15,501,013	118,996	0.8
Atchison Juvenile Correctional Facility	5,601,677	5,753,083	3,060,023	392,072	(5,361,011)	(93.2)
Beloit Juvenile Correctional Facility	4,057,730	4,133,780	4,021,086	3,783,905	(349,875)	(8.5)
Larned Juvenile Correctional Facility	9,376,787	8,535,880	8,338,215	8,662,990	127,110	1.5
<i>Subtotal Juvenile Justice Authority and Institutions</i>	<i>\$ 73,970,111</i>	<i>\$ 73,195,847</i>	<i>\$ 72,998,319</i>	<i>\$ 70,457,411</i>	<i>\$ (2,738,436)</i>	<i>(3.7) %</i>
Adjutant General	\$ 12,566,792	\$ 29,169,014	\$ 29,229,196	\$ 33,058,877	\$ 3,889,863	13.3
Kansas Parole Board	508,068	522,900	496,134	476,456	(46,444)	(8.9)
Highway Patrol	36,469,265	39,499,096	36,912,478	33,503,063	(5,996,033)	(15.2)
Kansas Bureau of Investigation	17,514,440	17,336,999	15,881,594	15,600,914	(1,736,085)	(10.0)
Sentencing Commission	9,514,919	10,034,517	9,216,998	8,606,362	(1,428,155)	(14.2)
Subtotal Public Safety	\$ 415,400,166	\$ 445,454,802	\$ 428,872,823	\$ 377,249,033	\$ (68,205,769)	(15.3) %
Agriculture and Natural Resources						
Dept. of Health and Environment - Environment	\$ 10,890,289	\$ 10,348,202	\$ 9,351,189	\$ 8,542,406	\$ (1,805,796)	(17.5) %
Department of Agriculture	12,012,274	12,206,961	11,234,130	10,395,029	(1,811,932)	(14.8)
Animal Health Department	953,477	941,265	901,263	905,397	(35,868)	(3.8)
Kansas State Fair Board	1,554,993	1,540,821	1,130,258	341,861	(1,198,960)	(77.8)
State Conservation Commission	951,365	912,258	873,516	771,504	(140,754)	(15.4)
Kansas Water Office	2,277,280	2,912,892	2,787,995	1,970,061	(942,831)	(32.4)
Department of Wildlife and Parks	8,171,952	9,974,440	8,579,769	5,868,603	(4,105,837)	(41.2)
Subtotal Agriculture and Natural Resources	\$ 36,811,630	\$ 38,836,839	\$ 34,858,120	\$ 28,794,861	\$ (10,041,978)	(25.9) %
TOTAL	\$ 6,101,781,014	\$ 6,440,357,715	\$ 6,208,980,590	\$ 5,629,722,594	\$ (810,635,121)	(12.6) %

Note: Col. 2 is the FY 2009 Budget as approved by the 2008 Legislature including reappropriations

Col. 3 is the FY 2009 Budget as approved by the 2009 Legislature

Col. 4 is the FY 2010 Budget as approved by the 2010 Legislature and excludes reappropriations and Governor's allotments.

**Comparison of FY 2008 Actual, FY 2009 Approved and FY 2010 Approved Budgets
State General Fund and Federal Economic Stimulus Funds (includes undermarket funding)**

Agency	Col. 1	Col. 2	Col. 3	Col. 4	Change Col. 2 to Col. 4	
	FY 2008 Actual	2008 Legislature FY 2009 Approved	FY 2009 Approved Excluding Moratoriums	FY 2010 Approved Excluding Moratoriums	\$ Change	% Change
General Government						
Governmental Ethics Commission	\$ 522,636	\$ 554,614	\$ 505,986	\$ 430,783	\$ (123,831)	(22.3) %
Legislative Coordinating Council	1,011,714	983,083	777,262	751,042	(232,041)	(23.6)
Legislature	16,283,314	18,852,105	18,051,150	16,611,073	(2,241,032)	(11.9)
Legislative Research Department	3,371,142	3,955,022	3,760,730	3,550,943	(404,079)	(10.2)
Revisor of Statutes	3,338,086	4,047,667	3,752,639	3,348,743	(698,924)	(17.3)
Division of Post Audit	2,483,204	2,875,097	2,743,940	2,659,426	(215,671)	(7.5)
Office of the Governor	4,824,892	8,744,874	8,275,049	7,461,730	(1,283,144)	(14.7)
Lieutenant Governor	205,249	254,362	200,768	207,881	(46,481)	(18.3)
Attorney General	5,209,198	5,445,352	5,043,167	4,748,979	(696,373)	(12.8)
Secretary of State	139,908	51,704	-	-	(51,704)	(100.0)
State Treasurer	89,699	-	-	-	-	-
Judicial Council	201,523	161,210	155,460	-	(161,210)	(100.0)
Board of Indigents' Defense Services	22,496,010	22,926,945	22,775,534	22,743,997	(182,948)	(0.8)
Judicial Branch	109,321,166	112,424,310	110,465,464	97,484,948	(14,939,362)	(13.3)
Kansas Public Employees Retirement System (KPERs)	9,586,393	10,270,948	10,270,948	639,134	(9,631,814)	(93.8)
Kansas Human Rights Commission	1,778,909	1,776,937	1,701,806	1,520,949	(255,988)	(14.4)
Department of Administration	66,315,573	81,596,155	78,950,470	57,985,003	(23,611,152)	(28.9)
Court of Tax Appeals	1,637,235	1,826,913	1,603,837	1,460,256	(366,657)	(20.1)
Department of Revenue	21,513,429	21,439,029	20,527,913	18,687,040	(2,751,989)	(12.8)
Department of Commerce	622,463	620,741	594,965	-	(620,741)	(100.0)
Subtotal General Government	\$ 270,951,743	\$ 298,807,068	\$ 290,157,088	\$ 240,291,927	\$ (58,515,141)	(19.6) %
Human Services						
Social and Rehabilitation Services	\$ 654,516,805	\$ 683,916,546	\$ 675,532,218	\$ 630,111,808	\$ (53,804,738)	(7.9) %
Rainbow Mental Health Facility	5,609,651	5,396,507	5,275,098	5,630,471	233,964	4.3
Kansas Neurological Institute	13,322,979	11,112,811	10,973,929	11,363,188	250,377	2.3
Parsons State Hospital	10,218,500	10,409,646	10,484,551	10,474,332	64,686	0.6
Osawatomie State Hospital	12,273,667	18,110,591	16,041,132	17,199,610	(910,981)	(5.0)
Larned State Hospital	42,987,347	42,208,617	41,582,953	42,079,612	(129,005)	(0.3)
Subtotal SRS and Hospitals	\$ 738,928,949	\$ 771,154,718	\$ 759,889,881	\$ 716,859,021	\$ (54,295,697)	(7.0) %

Attachment 2
Hs. Appr 8-24-09

2-2

Agency	Col. 1	Col. 2	Col. 3	Col. 4	Change Col. 2 to Col. 4	
	FY 2008 Actual	2008 Legislature FY 2009 Approved	FY 2009 Approved Excluding Moratoriums	FY 2010 Approved Excluding Moratoriums	\$ Change	% Change
Kansas Guardianship Program	\$ 1,274,692	\$ 1,386,543	\$ 1,289,624	\$ 1,156,329	\$ (230,214)	(16.6) %
Department of Labor	481,018	608,030	556,540	481,329	(126,701)	(20.8)
Commission on Veterans Affairs	8,955,250	9,511,635	9,108,612	8,879,830	(631,805)	(6.6)
Dept. of Health and Environment - Health	33,958,008	26,315,425	25,076,123	23,672,461	(2,642,964)	(10.0)
Department on Aging	185,788,960	199,402,878	191,260,277	186,751,776	(12,651,102)	(6.3)
Health Policy Authority	475,219,848	517,045,220	488,486,258	493,863,297	(23,181,923)	(4.5)
Subtotal Human Services	\$ 705,677,776	\$ 1,525,424,449	\$ 715,777,434	\$ 714,805,022	\$ (810,619,427)	(53.1) %
Education						
Board of Regents	\$ 190,529,747	\$ 217,314,294	\$ 199,626,316	\$ 219,190,156	\$ 1,875,862	0.9 %
Kansas State University	115,562,702	114,265,966	112,405,470	106,930,598	(7,335,368)	(6.4)
KSU - Extension Systems and Agricultural Research Program	54,807,626	54,084,620	53,738,620	49,950,891	(4,133,729)	(7.6)
KSU - Veterinary Medical Center	11,281,788	11,257,430	11,103,835	10,610,610	(646,820)	(5.7)
University of Kansas	151,271,038	150,573,488	148,279,156	139,983,876	(10,589,612)	(7.0)
University of Kansas Medical Center	121,788,407	122,900,137	121,717,343	112,720,417	(10,179,720)	(8.3)
Fort Hays State University	36,460,580	36,391,451	36,058,344	33,997,622	(2,393,829)	(6.6)
Emporia State University	34,895,240	34,391,204	34,083,369	32,169,977	(2,221,227)	(6.5)
Pittsburg State University	37,972,542	37,610,342	37,116,600	35,049,413	(2,560,929)	(6.8)
Wichita State University	74,499,543	76,173,199	75,202,396	67,821,416	(8,351,783)	(11.0)
<i>Subtotal Regents and Institutions</i>	<i>\$ 829,069,213</i>	<i>\$ 854,962,131</i>	<i>\$ 829,331,449</i>	<i>\$ 808,424,976</i>	<i>\$ (46,537,155)</i>	<i>(5.4) %</i>
Department of Education	\$ 3,076,357,839	\$ 3,247,497,788	\$ 3,234,131,067	\$ 3,147,397,521	\$ (100,100,267)	(3.1) %
State Library	5,609,286	5,542,951	5,307,379	4,789,840	(753,111)	(13.6)
Kansas Arts Commission	1,658,614	1,769,232	1,477,247	1,312,413	(456,819)	(25.8)
School for the Blind	5,852,498	5,956,032	5,732,353	5,764,516	(191,516)	(3.2)
School for the Deaf	9,053,139	9,373,237	9,041,465	9,285,841	(87,396)	(0.9)
State Historical Society	6,410,161	6,733,186	6,267,447	5,768,926	(964,260)	(14.3)
Subtotal Education	\$ 3,104,941,537	\$ 4,131,834,557	\$ 3,261,956,958	\$ 3,174,319,057	\$ (957,515,500)	(23.2) %
Public Safety						
Department of Corrections	\$ 115,926,969	\$ 126,613,005	\$ 115,274,431	\$ 108,579,095	\$ (18,033,910)	(14.2) %
Topeka Correctional Facility	12,179,437	12,315,485	12,162,658	12,237,561	(77,924)	(0.6)
Hutchinson Correctional Facility	28,411,273	28,031,623	28,120,061	28,629,698	598,075	2.1
Lansing Correctional Facility	37,243,752	37,013,581	36,888,089	36,270,003	(743,578)	(2.0)
Ellsworth Correctional Facility	12,413,461	12,149,799	12,386,263	12,275,166	125,367	1.0
Larned Correctional Mental Health Facility	8,476,546	9,437,730	9,500,370	9,614,883	177,153	1.9
Winfield Correctional Facility	11,923,802	11,943,711	12,101,185	12,303,094	359,383	3.0
Norton Correctional Facility	14,003,482	14,120,621	14,432,435	12,873,570	(1,247,051)	(8.8)
El Dorado Correctional Facility	24,277,849	24,070,874	23,272,612	23,262,880	(807,994)	(3.4)

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Agency	Col. 1	Col. 2	Col. 3	Col. 4	Change Col. 2 to Col. 4	
	FY 2008 Actual	2008 Legislature FY 2009 Approved	FY 2009 Approved Excluding Moratoriums	FY 2010 Approved Excluding Moratoriums	\$ Change	% Change
<i>Subtotal Corrections and Institutions</i>	\$ 264,856,571	\$ 275,696,429	\$ 264,138,104	\$ 256,045,950	\$ (19,650,479)	(7.1) %
Juvenile Justice Authority	\$ 39,569,449	\$ 39,391,087	\$ 43,059,964	\$ 42,958,647	\$ 3,567,560	9.1 %
Kansas Juvenile Correctional Complex	15,364,468	15,382,017	15,077,785	15,501,013	118,996	0.8
Atchison Juvenile Correctional Facility	5,601,677	5,753,083	3,060,023	392,072	(5,361,011)	(93.2)
Beloit Juvenile Correctional Facility	4,057,730	4,133,780	4,021,086	3,783,905	(349,875)	(8.5)
Larned Juvenile Correctional Facility	9,376,787	8,535,880	8,338,215	8,662,990	127,110	1.5
<i>Subtotal Juvenile Justice Authority and Institutions</i>	\$ 73,970,111	\$ 73,195,847	\$ 73,557,073	\$ 71,298,627	\$ (1,897,220)	(2.6) %
Adjutant General	\$ 12,566,792	\$ 29,169,014	\$ 29,229,196	\$ 33,058,877	\$ 3,889,863	13.3
Kansas Parole Board	508,068	522,900	496,134	476,456	(46,444)	(8.9)
Highway Patrol	36,469,265	39,499,096	36,912,478	33,503,063	(5,996,033)	(15.2)
Kansas Bureau of Investigation	17,514,440	17,336,999	15,881,594	15,600,914	(1,736,085)	(10.0)
Sentencing Commission	9,514,919	10,034,517	9,216,998	8,606,362	(1,428,155)	(14.2)
Subtotal Public Safety	\$ 415,400,166	\$ 445,454,802	\$ 429,431,577	\$ 418,590,249	\$ (26,864,553)	(6.0) %
Agriculture and Natural Resources						
Dept. of Health and Environment - Environment	\$ 10,890,289	\$ 10,348,202	\$ 9,351,189	\$ 8,542,406	\$ (1,805,796)	(17.5) %
Department of Agriculture	12,012,274	12,206,961	11,234,130	10,395,029	(1,811,932)	(14.8)
Animal Health Department	953,477	941,265	901,263	905,397	(35,868)	(3.8)
Kansas State Fair Board	1,554,993	1,540,821	1,130,258	341,861	(1,198,960)	(77.8)
State Conservation Commission	951,365	912,258	873,516	771,504	(140,754)	(15.4)
Kansas Water Office	2,277,280	2,912,892	2,787,995	1,970,061	(942,831)	(32.4)
Department of Wildlife and Parks	8,171,952	9,974,440	8,579,769	5,868,603	(4,105,837)	(41.2)
Subtotal Agriculture and Natural Resources	\$ 36,811,630	\$ 38,836,839	\$ 34,858,120	\$ 28,794,861	\$ (10,041,978)	(25.9) %
TOTAL	\$ 6,101,781,014	\$ 6,440,357,715	\$ 6,321,402,507	\$ 6,102,085,113	\$ (338,272,602)	(5.3) %

Note: Col. 2 is the FY 2009 Budget as approved by the 2008 Legislature including reappropriations
 Col. 3 is the FY 2009 Budget as approved by the 2009 Legislature including federal economic stimulus funds.
 Col. 4 is the FY 2010 Budget as approved by the 2010 Legislature and excludes reappropriations, Governor's allotments and federal economic stimulus funds.

MEMORANDUM

TO: Governor Mark Parkinson

FROM: Duane A. Goossen, Secretary of Administration and Director of the Budget

DATE: July 2, 2009

SUBJECT: FY 2010 State General Fund Allotment

After considering current revenue information, the FY 2010 approved budget, and other pertinent information, it appears that the resources of the State General Fund are likely to be insufficient to cover the appropriations made against the State General Fund. Therefore, I advise that the use of an allotment plan as provided for in K.S.A. 75-3722 is necessary and beneficial to the state.

At the close of FY 2009, the State General Fund had a preliminary ending balance of \$66 million. However, \$73 million of FY 2009 school finance bills were carried forward for payment in FY 2010, and \$31 million of tax refunds that normally would have been paid in FY 2009 will be paid in FY 2010. In addition, the Judiciary will need a supplemental appropriation of \$8 million in FY 2010 in order to keep the courts operating. Taking into account these factors, estimated revenues, and approved expenditures, the FY 2010 State General Fund ending balance will be approximately \$160 million below zero unless corrective action is taken.

SECRETARY OF ADMINISTRATION

1000 S.W. Jackson Street, Suite 500, Topeka, KS 66612-1368 • (785) 296-2436 • Fax: (785) 296-2702
e-mail: duane.goossen@da.ks.gov

Attachment 3
Hs. Appr. 8-24-09

State General Fund Outlook
Legislature's Approved Budget
(Dollars in Millions)

	FY 2008 <u>Actual</u>	FY 2009 <u>Leg. Approved</u>	FY 2010 <u>Leg. Approved</u>
Beginning Balance	\$ 935.0	\$ 526.6	\$ 72.5
April Adjusted Consensus Rev. Estimate	<u>5,693.4</u>	<u>5,709.7</u>	<u>5,535.9</u>
Total Available	\$ 6,628.4	\$ 6,236.3	\$ 5,608.4
Legislative Approved Expenditures	\$ 6,101.8	\$ 6,163.8	\$ 5,613.6
Ending Balance	\$ 526.6	\$ 72.5	\$ (5.2)
<i>As Percent of Expenditures</i>	8.6 %	1.2%	(0.1%)

State General Fund Outlook
Governor's Revised FY 2010 Budget Plan
(Dollars in Millions)

	FY 2008 <u>Actual</u>	FY 2009 <u>Prelim. Actual</u>	FY 2010 <u>Projected</u>
Beginning Balance	\$ 935.0	\$ 526.6	\$ 65.9
Revenues			
April Adjusted Consensus Rev. Estimate	5,693.4	5,709.7	5,535.9
May and June 2009 Tax & Other Revenue Shortfall	--	(119.0)	--
Tax Refunds Held Over	--	--	(31.0)
Governor's Proposals to Balance Budget	<u>--</u>	<u>--</u>	<u>69.3</u>
Total Available	\$ 6,628.4	\$ 6,117.3	\$ 5,640.1
Expenditures			
Legislative Approved Expenditures	6,101.8	6,163.8	5,613.6
School Payments Carried Over	--	(73.0)	73.0
Other Underspending	--	(39.3)	35.0
Governor's Allotments	--	--	(90.1)
Legislature's Voluntary Reduction	--	--	(0.5)
Address Judiciary Funding Error	<u>--</u>	<u>--</u>	<u>8.0</u>
Total Expenditures	\$ 6,101.8	\$ 6,051.4	\$ 5,639.0
Ending Balance	\$ 526.6	\$ 65.9	\$ 1.1
<i>As Percent of Expenditures</i>	8.6%	1.1%	0.0%

Governor's Plan to Balance FY 2010 Budget

Revenue Gains

Suspend SGF Transfers Out	Health Care Stabilization Fund	2,805,000
	State Water Plan Fund	3,295,432
	Housing Trust Fund	2,000,000
Department of Commerce	Cessna Bond Payment No Longer Needed	4,150,000
Social & Rehabilitation Services	Use Federal TANF Contingency Fund for Earned Income Tax Credit Refunds	18,687,361
Department of Transportation	Reduce maintenance and operations and transfer funds*	30,000,000
Securities Commissioner	Transfer Special Settlement Payment*	5,000,000
EDIF	Transfer excess balance with direction that Commerce will reduce EDIF spending by an additional \$300,000 and KTEC by an additional \$140,000 *	3,400,000
Total Revenue Gains		\$ 69,337,793

Agency Allotments

Governor	2 % Reduction	(149,101)
Lt. Governor	2 % Reduction	(4,148)
Attorney General	2 % Reduction	(94,736)
Department of Administration	2 % Reduction (excluding debt service)	(305,352)
Human Rights Commission	2 % Reduction	(28,864)
Department of Revenue	Operational Efficiencies	(1,800,000)
Court of Tax Appeals	2 % Reduction	(28,811)
SRS	Reduce Salary Budget an Additional 2 % Increased FMAP Rate **	(1,483,534) (4,185,564)
KHPA	FY 2009 Caseload Savings Dental Program Increased FMAP Rate **	(5,300,000) (524,000) (6,300,000)
Department on Aging	Operating Reductions Increased FMAP Rate **	(99,000) (2,768,025)
Dept. of Health & Environment	2 % Reduction	(641,512)
Department of Labor	2 % Reduction	(9,515)
Department of Education	Operating Reductions KPERs School Over Funded Juvenile Detention Facilities Over Funded 2 % General State Aid Reduction	(150,000) (3,650,000) (2,451,322) (39,114,424)

Governor's Plan to Balance FY 2010 Budget

School for the Blind	2 % Reduction	(132,477)
School for the Deaf	2 % Reduction	(196,395)
Regents System	2 % Reduction	(15,295,000)
Arts Commission	Grants Reduction	(50,000)
State Library	2 % Reduction	(95,418)
Department of Corrections	Capture FY 2009 Savings	(1,100,000)
	Additional Labette Savings	(500,000)
Juvenile Justice Authority	Suspend Beloit JCF Operations effective Aug. 28	(1,466,131)
	Increased FMAP Rate **	(44,375)
Adjutant General	2 % Reduction (excluding disaster & debt payments)	(106,178)
Highway Patrol	Operating Reductions	(333,435)
KBI	CJIS Central Messaging Switch	(326,000)
Sentencing Commission	2 % Reduction	(172,089)
Department of Agriculture	Operating Reductions	(277,139)
Animal Health	2 % Reduction	(17,900)
Department of Wildlife and Parks	Further Reduce Capital Improvements	(116,794)
All Agencies	Undermarket Pay Plan Savings	(765,718)
Legislative Agencies	Voluntary Reduction*	(540,000)
Total Agency Allotments		\$ (90,622,957)
Total Gain to the State General Fund Balances		\$ 159,960,750

* *Requires legislative action.*

** *The federal Recovery Act will provide additional funding for Medicaid, allowing Kansas to realize SGF expenditure savings with no program reduction.*

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July 22, 2009

To: Legislative Budget Committee

STATE GENERAL FUND RECEIPTS

FY 2009

The Legislative Research Department recently received from the Division of Accounts and Reports information on the total State General Fund (SGF) receipts from FY 2009.

Total receipts to the SGF were \$120.7 million, or 2.1 percent, below the final adjusted estimate (which includes any legislation enacted after the Consensus Revenue estimate). Taxes only in FY 2009 were \$123.8 million, or 2.2 percent, below the adjusted estimate, most notably in lower-than-estimated individual income taxes. It should be noted that \$25.3 million in income tax refunds were held from FY 2009 to FY 2010 to help assure the State General Fund ended the fiscal year in a positive balance. If those refunds had been paid in FY 2009, the shortfall would have been even greater.

Tax sources that exceeded the estimate by more than \$1.0 million were corporate franchise (\$6.7 million, or 19.2 percent) and cigarette (\$1.2 million, or 1.1 percent).

Tax sources falling below the adjusted estimate by more than \$1.0 million were individual income (\$93.0 million, or 3.4 percent), retail sales (\$15.5 million, or 0.9 percent), corporation income (\$14.7 million, or 5.8 percent), severance (\$4.9 million, or 3.8 percent), and estate (\$2.5 million, or 9.9 percent).

Of particular note is the shortfall in individual income taxes. Withholding receipts for salaried individuals grew at 1.6 percent in FY 2009 compared to 6.2 percent growth for FY 2008. Estimated income tax payments, largely from self-employed individuals, in FY 2009 fell 14.2 percent, compared to positive growth of 12.1 percent in FY 2008. The drop in estimated income tax payments appears to be driven in large part by realization of capital losses. Again, had the \$25.3 million in income tax refunds not been held to the next fiscal year, the shortfall would have been larger.

Interest exceeded the estimate by \$8.2 million, or 14.6 percent. Net transfers were below the estimate by \$4.6 million, while agency earnings were \$0.5 million, or 0.6 percent, and also were below the estimated amount.

Total SGF receipts in FY 2009 were below total SGF receipts in FY 2008 by \$106.0 million, or 1.9 percent. Tax receipts only for FY 2009 were below FY 2008 tax receipts only by \$499.1 million, or 8.4 percent.

The three certificates of indebtedness totaling \$775 million were discharged or redeemed by the State General Fund on June 30, 2009, as required by law.

Attachment 4
Hs. Appr 8-24-09

STATE GENERAL FUND RECEIPTS
FY 2009
(dollar amounts in thousands)

	Actual		FY 2009		Percent increase relative to:	
	FY 2008	Estimate*	Actual	Difference	FY 2008	Estimate
Property Tax:						
Motor Carriers	\$ 29,032	\$ 29,500	\$ 29,257	\$ (243)	0.8%	(0.8)%
Income Taxes:						
Individual	\$ 2,896,653	\$ 2,775,000	\$ 2,682,000	\$ (93,000)	(7.4)%	(3.4)%
Corporation	432,078	255,000	240,258	(14,742)	(44.4)	(5.8)
Financial Inst.	33,160	26,000	26,192	192	(21.0)	0.7
Total	\$ 3,361,891	\$ 3,056,000	\$ 2,948,450	\$ (107,550)	(12.3)%	(3.5)%
Estate Tax	\$ 44,247	\$ 25,000	\$ 22,530	\$ (2,470)	(49.1)%	(9.9)%
Excise Taxes:						
Retail Sales	\$ 1,711,398	\$ 1,705,000	\$ 1,689,516	\$ (15,484)	(1.3)%	(0.9)%
Comp. Use	246,277	235,000	235,026	26	(4.6)	0.0
Cigarette	112,705	106,000	107,216	1,216	(4.9)	1.1
Tobacco Prod.	5,548	5,600	5,728	128	3.2	2.3
Cereal Malt Bev.	2,228	2,200	2,089	(111)	(6.3)	(5.1)
Liquor Gallonage	17,579	18,500	18,215	(285)	3.6	(1.5)
Liquor Enforce.	49,983	54,000	53,794	(206)	7.6	(0.4)
Liquor Drink	8,903	9,500	9,141	(359)	2.7	(3.8)
Corp. Franchise	46,659	35,000	41,720	6,720	(10.6)	19.2
Severance	148,172	129,100	124,249	(4,851)	(16.1)	(3.8)
Gas	91,511	78,400	73,814	(4,586)	(19.3)	(5.9)
Oil	56,662	50,700	50,436	(264)	(11.0)	(0.5)
Total	\$ 2,349,452	\$ 2,299,900	\$ 2,286,693	\$ (13,207)	(2.7)%	(0.6)%
Other Taxes:						
Insurance Prem.	\$ 117,588	\$ 119,700	\$ 119,590	\$ (110)	1.7%	(0.1)%
Miscellaneous	5,233	2,000	1,794	(206)	(65.7)	(10.3)
Total	\$ 122,821	\$ 121,700	\$ 121,384	\$ (316)	(1.2)%	(0.3)%
Total Taxes	\$ 5,907,443	\$ 5,532,100	\$ 5,408,314	\$ (123,786)	(8.4)%	(2.2)%
Other Revenue:						
Interest	\$ 111,258	\$ 56,000	\$ 64,199	\$ 8,199	(42.3)%	14.6%
Transfers (net)	(377,653)	40,222	35,582	(4,640)	(109.4)	(11.5)
Agency Earnings and Misc.	53,875	81,400	80,879	(521)	50.1	(0.6)
Total	\$ (212,520)	\$ 177,622	\$ 180,660	\$ 3,038	—%	1.7%
TOTAL RECEIPTS	\$ 5,694,924	\$ 5,709,722	\$ 5,588,974	\$ (120,748)	(1.9)%	(2.1)%

* Consensus estimate as of April 17, 2009 as subsequently adjusted for legislation enacted after that date.

NOTES: Details may not add to totals due to rounding.

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August 18, 2009

To: Legislative Budget Committee

STATE GENERAL FUND RECEIPTS JULY, FY 2010

For the first four months of FY 2010, estimates of State General Fund (SGF) receipts are based upon the consensus estimates of April 17, 2009, and as adjusted for 2009 legislation enacted after that date.

Total receipts for July, the first month of FY 2010, were \$37.6 million, or 10.2 percent below the estimate. The component of total SGF receipts from taxes only was \$37.7 million, or 10.0 percent, below estimate. However, it is important to note that \$31.0 million in tax refunds that should have been paid in FY 2009 were delayed until July 2010, to help ensure the State General Fund ended the fiscal year with a positive balance. Excluding the payment of the delayed refunds, the total receipts amount for the month would have been \$6.7 million, or 1.8 percent, below the estimate. The component of total SGF receipts from taxes only would be \$6.7 million, or 1.8 percent, below the estimate.

No tax sources exceeded the estimate by more than \$1.0 million for July.

Tax sources that fell below the estimate by more than \$1.0 million were: individual income (\$29.9 million, or 16.6 percent); corporation income (\$2.6 million, or 26.1 percent); insurance premiums (\$1.7 million or 84.3 percent); severance (\$1.7 million, or 33.4 percent); financial institutions privilege (\$1.2 million); and estate (\$1.0 million, or 87.4 percent). The delayed refunds were largely accounted for in individual income taxes in which \$26.0 million in refunds was delayed from FY 2009 to FY 2010.

Interest and agency earnings were \$596,000 and \$280,000 below the estimate, respectively. Net transfers were \$1.1 million less than anticipated.

Total SGF receipts for July of FY 2010 are \$97.5 million, or 22.7 percent, below FY 2009 for the same period. Tax receipts only for the same period were below FY 2009 by \$47.7 million, or 12.3 percent. Again, excluding the delayed tax refunds, total receipts would be \$66.5 million, or 15.5 percent, below the same period in FY 2009. Tax receipts only (excluding the delayed tax refunds) would be \$16.7 million, or 4.3 percent, below the same period in FY 2009.

The report excludes the July 1 deposit to the SGF of \$700 million, pursuant to the issuance of a Certificate of Indebtedness. This certificate will be discharged prior to the end of the fiscal year.

STATE GENERAL FUND RECEIPTS

July, FY 2010

(dollar amounts in thousands)

	Actual	FY 2010			Percent increase relative to:	
	FY 2009	Estimate*	Actual	Difference	FY 2009	Estimate
Property Tax:						
Motor Carriers	\$ (35)	\$ 300	\$ 268	\$ (32)	-	(10.5)%
Income Taxes:						
Individual	\$ 172,620	\$ 180,000	\$ 150,144	\$ (29,856)	(13.0)%	(16.6)%
Corporation	11,800	10,000	7,386	(2,614)	(37.4)	(26.1)
Financial Inst.	269	-	(1,227)	(1,227)	-	-
Total	\$ 184,688	\$ 190,000	\$ 156,302	\$ (33,698)	(15.4)%	(17.7)%
Estate Tax	\$ 3,680	\$ 1,200	\$ 152	\$ (1,048)	(95.9)%	(87.4)%
Excise Taxes:						
Retail Sales	\$ 148,655	\$ 146,000	\$ 146,259	\$ 259	(1.6)%	0.2%
Comp. Use	21,405	20,000	19,930	(70)	(6.9)	(0.4)
Cigarette	9,102	9,000	9,263	263	1.8	2.9
Tobacco Prod.	477	600	579	(21)	21.4	(3.5)
Cereal Malt Bev.	198	200	212	12	7.1	6.0
Liquor Gallonage	1,546	1,700	1,716	16	11.0	1.0
Liquor Enforce.	3,478	5,000	4,798	(202)	38.0	(4.0)
Liquor Drink	791	800	746	(54)	(5.7)	(6.8)
Corp. Franchise	1,777	1,000	1,232	232	(30.7)	23.2
Severance	14,160	5,000	3,328	(1,672)	(76.5)	(33.4)
Gas	9,737	2,500	2,081	(419)	(78.6)	(16.8)
Oil	4,423	2,500	1,247	(1,253)	(71.8)	(50.1)
Total	\$ 201,590	\$ 189,300	\$ 188,063	\$ (1,237)	(6.7)%	(0.7)%
Other Taxes:						
Insurance Prem.	\$ (1,407)	\$ (2,000)	\$ (3,687)	\$ (1,687)	(162.0)%	84.3%
Miscellaneous	338	150	107	(43)	(68.4)	(28.8)
Total	\$ (1,069)	\$ (1,850)	\$ (3,580)	\$ (1,730)	-	93.5%
Total Taxes	\$ 388,856	\$ 378,950	\$ 341,205	\$ (37,745)	(12.3)%	(10.0)%
Other Revenue:						
Interest	\$ 7,548	\$ 2,400	\$ 1,804	\$ (596)	(76.1)%	(24.8)%
Transfers (net)	30,139	(16,065)	(15,013)	1,052	(149.8)	-
Agency Earnings and Misc.	2,960	4,300	4,020	(280)	35.8	(6.5)
Total	\$ 40,647	\$ (9,365)	\$ (9,189)	\$ 176	(122.6)%	(1.9)%
TOTAL RECEIPTS	\$ 429,503	\$ 369,585	\$ 332,017	\$ (37,568)	(22.7)%	(10.2)%

* Consensus estimate as of April 17, 2009, as subsequently adjusted for legislation enacted after that date.
Excludes a Certificate of Indebtedness of \$700 million that must be redeemed prior to the end of the fiscal year.

NOTES: Details may not add to totals due to rounding.

5-2

Approved Expenditures by 2009 Legislature, as Adjusted for Underspending and Shifting from FY 2009 to FY 2010
 Governor's Allotments in FY 2010 (\$90.1 million) - Generally 2.0 Percent
 School Aid Payments Delayed from FY 2009 to FY 2010 (\$73.0 million)
 April Consensus Revenue Estimates Adjusted for Legislation; 1.0 Percent Growth in Revenue in FY 2011 and 2.0 Percent in FY 2012;
 Revenues Further Adjusted for Actual Receipts for FY 2009
 Tax Refunds (\$31.0 million) Delayed from FY 2009 to FY 2010

Attachment 6
Hs Appr. 8-24-09

**STATUS OF THE STATE GENERAL FUND
 FY 2008-FY 2012
 (In Millions)**

	Actual FY 2008	Revised FY 2009	Revised FY 2010	Estimated FY 2011	Estimated FY 2012
Beginning Balance	\$ 935.0	\$ 526.6	\$ 64.1	\$ -	\$ (0.0)
Receipts (April, 2009 Consensus Revenue Estimate)	5,693.4	5,709.7	5,535.9	5,547.7	5,624.0
Subtotal- Approved Receipts	\$ 6,628.4	\$ 6,236.3	\$ 5,600.0	\$ 5,547.7	\$ 5,624.0
Less FY 2009 Actual Receipts Below Estimate	-	(120.7)	(120.7)	(120.7)	(120.7)
Delay FY 2009 Tax Refunds to FY 2010	-	-	(31.0)	-	-
Total Available Revenue	\$ 6,628.4	\$ 6,115.6	\$ 5,448.3	\$ 5,427.0	\$ 5,503.3
Expenditures	6,101.8	6,266.6	6,009.8	6,256.9	6,360.5
Federal Economic Stimulus Legislation	-	(102.8)	(396.2)	(297.3)	-
Subtotal - Approved Expenditures	6,101.8	6,163.8	5,613.6	5,959.6	6,360.5
Less FY 2009 Underspending and Shifting to FY 2010	-	(39.3)	35.0	-	-
Less Governor's Allotments (generally 2.0 percent)	-	-	(90.1)	-	-
Delay FY 2009 School Aid Payments to FY 2010	-	(73.0)	73.0	-	-
Additional Adjustments to Achieve a Zero Ending Balance	-	-	(183.2)	(532.6)	(857.2)
Total Adjusted Expenditures	6,101.8	6,051.5	5,448.3	5,427.0	5,503.3
Ending Balance	\$ 526.6	\$ 64.1	\$ -	\$ (0.0)	\$ (0.0)
Ending Balance as a Percentage of Expenditures	8.6%	1.1%	0.0%	0.0%	0.0%
Approved Receipts in Excess of Approved Expenditures	\$ (408.4)	\$ (454.1)	\$ (77.7)	\$ (411.9)	\$ (736.5)
Adjusted Receipts in Excess of Adjusted Expenditures	\$ (408.4)	\$ (462.5)	\$ (64.1)	\$ (0.0)	\$ 0.0

Assumptions:

- Expenditures as approved by the 2009 Legislature, as adjusted for underspending and shifting of expenditures from FY 2009 to FY 2010. Plus Governor's allotments of generally 2.0 percent in FY 2010 and delay of school aid payments from FY 2009 to FY 2010.
- April, 2009 Consensus Revenue estimates for FY 2009 and FY 2010, further adjusted for legislative action. Plus, adjustment for FY 2009 actual receipts below estimate. In addition, delay of FY 2009 tax refunds (\$31.0 million) to FY 2010.
- Estimated federal economic stimulus impact - revenue (loss of \$86.5 million) and expenditures (savings of \$796.3 million) as reflected in the approved budget.
- Caseloads include adjustments within the budgets of the Department of Social and Rehabilitation Services, Kansas Health Policy Authority, Department on Aging, Juvenile Justice Authority, and the Department of Education.

- Expenditures in FY 2011 and FY 2012 increase for human services caseloads (\$60 million), KPERS employer contribution increases (\$42 million), and state employee market pay (\$8.5 million).
- Revenue estimates increase 1.0 percent in FY 2011 and 2.0 percent in FY 2012, less repayment of previous loans to the SGF (\$34.7 million) for KDOT, Underground Petroleum Fund, and the Waste Tire Management Fund in both FY 2011 and FY 2012.

Kansas Legislative Research Department
 July 23, 2009

Attachment 7
Hs. App. 8-24-09

We Can Have Lower Taxes *and* Good Government Services

FLINT HILLS CENTER
FOR PUBLIC POLICY

Efficiency and Best Practices

- It doesn't have to be 'either / or': either raise taxes or cut services.
- We can have lower taxes and keep the services.
- Use government standards to make the case.

FLINT HILLS CENTER
FOR PUBLIC POLICY

State Unencumbered Cash

- \$1.955 billion spread across 1,658 funds. (analysis)
- Unencumbered = no obligations / carryover.
 - General fund: \$39.9 million
 - Federal funds: (\$14.8) million
 - Fee funds: \$241 million
 - PMIB: \$1.1 billion (KMIP Investors)
 - Other state funds (negative): (\$897 million)
 - Other state funds (positive bal.): \$1.5 billion

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FOR PUBLIC POLICY

State Unencumbered Cash

(millions)

	<u>FY 2003</u>	<u>FY 2009</u>	<u>% Chg.</u>
Federal Funds	5.3	-14.8	-379%
General Fund	122.7	39.9	-67%
Fee Funds	133.4	241.3	81%
PMIB	338.2	1,085.1	221%
Other State Neg.	-783.0	-897.2	-15%
Other State Pos.	<u>1,101.9</u>	<u>1500.7</u>	<u>36%</u>
total	918.5	1,955.0	113%

FLINT HILLS CENTER
FOR PUBLIC POLICY

7-2

State Unencumbered Cash

- Some balances may be appropriate...but can't say without full examination.
- \$1.3 billion possibly returned since '04. (App. A)
 - Excludes PMIB and negative balance funds.
 - FY 2003 increased by inflation / population.
 - Excess carryover = actual balance increase less allowance for inflation and population.
 - Still would have \$1.7 billion balance.

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FOR PUBLIC POLICY

State Unencumbered Cash

- Regular and public reporting of balances.
- Examine every fund balance to determine appropriate balance.
- GASB: Reduce the number of funds.
- No fee sweeps: Lower fees = more income tax.
- Efficiency / BRAC-type audits of all agencies.
- Financial incentives for lower costs.
- Make the budget process more transparent.

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FOR PUBLIC POLICY

State Unencumbered Cash

- BRAC / Efficiency philosophy:
 - Should the service be provided (outdated)?
 - Should it be provided by government (trash)?
 - What is the most efficient means of delivery?
 - Measure results, not activities.
- Retain necessary services at most efficient cost.
- Stimulate economy by returning savings.

FLINT HILLS CENTER
FOR PUBLIC POLICY

Local Government

- Crossland Construction BOC study: (laminated)
 - 9 counties in Southeast Kansas.
 - \$66.5 million savings / 57% budget reduction.
- Flint Hills BOC on 105 counties:
 - \$2.4 billion budgeted for 2009.
 - 1,979 cities and townships???
 - Encourage local gov't. efficiency. (Kansas Loses Private Sector Jobs as Gov't Grows)

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FOR PUBLIC POLICY

K-12 Spending

- State & Local funding +73% last 10 years. (Basic Data)
 - \$3.0 billion in FY 1999; \$5.3 billion in FY 2009.
 - State +62%; Local +95%.
 - Total State aid FY 2010 +39% since FY 2004. (state aid)
- Enrollment flat last 10 years (-0.2% / 35 FTE).
- Little change in Math & Reading achievement; 49% to 65% not proficient on national test SCORES. (LaPlante 2008 study)

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K-12 Spending

(Total spending by Function)

	FY 2004	FY 2008	FY 2009
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Instruction	55.58%	55.57%	53.83%
Other Current	37.02%	34.83%	33.92%
total operating	92.60%	90.4%	87.76%
Capital / Debt	7.4%	9.6%	12.24%
Total Costs	100.0%	100.0%	100.0%

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K-12 Spending

- Major efficiency gains are possible.
 - LPA report identified many opportunities.
 - 2010 Commission stopped the audit.
- FY 2009 budget (per FTE)*: (Kansas K-12 Budgeted)
 - Instruction: High 25,503 Low 4,218
 - Gen. Admin: High 2,477 Low 59
 - Transportation: High 3,181 Low 90
 - Total Spending: High 45,278 Low 7,986 (descriptions)

*Greensburg excluded from Total

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K-12 Spending

- 2009 Budget: if high spenders were at district-level median CPP by function: (Functional Above Median 09)
 - \$612 million Operating savings.
 - \$897 million Total savings.
 - \$452 million / \$624 million Actual 2008.
- Not to say that some districts below median couldn't also find savings.
- May be valid reasons why some high spenders can't get to median, but research is needed.

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H-1
7-1

K-12 Spending

- Spending money more efficiently would not impact proficiency.
- State-assessed proficiency scores increased while spending also increased, but there is no clear evidence that one drives the other.
 - LPA cited a correlation in rates of change but KU study by Dr. Florence Neymotin found no statistically significant relationship between funding and test scores.
 - *Schoolhouses, Courthouses and Statehouses* by Dr. Eric Hanushek (Stanford) says no proof exists.
 - FCH preliminary study: wide cost ranges at all levels of proficiency.

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FOR PUBLIC POLICY

K-12 Spending

- Data-driven options for consideration:
 - Mandatory external efficiency audits.
 - Consolidate districts and/or regionalize administrations with extremely high costs.
 - School-based, outcome-oriented budgeting.
 - Change the rules dealing with 'special' funds to give schools more flexibility. (\$1.36 billion)
 - Uniform / mandatory accounting system.

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FOR PUBLIC POLICY

Conclusion

- A lot more research and investigation needs to be done to determine just how much money can be saved, but the magnitude of what we already know supports the conclusion that we can have lower taxes and keep good government services by increasing efficiency and employing best practices.

FLINT HILLS CENTER
FOR PUBLIC POLICY

Testimony Presented to the House Appropriations Committee
Dave Trabert, President, Flint Hills Center for Public Policy
August 24, 2009

Mr. Chairman and esteemed members of the Committee:

Thank you for the opportunity to share research that we believe may eliminate the need to choose between tax increases and service reductions as means of balancing the budget.

In fact, the data suggests that we can have lower taxes and keep government services.

Our research uses existing government standards as the basis for efficiency studies that identify hundreds of millions of dollars in potential savings.

I'm going to go through the remainder of my testimony in Power Point format. A copy of the presentation and supporting documentation is provided in your packet.

Attachment 8
HS Appn. 8-24-09

Pooled Money Investment Board Category Summary at June 30 of each Year

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
School Districts	102,435,370	222,698,345	176,210,569	331,616,310	281,709,209	350,040,505	541,272,613
Local Government	214,104,198	240,982,586	323,165,598	439,013,182	503,931,826	572,934,545	467,052,763
Other entities	26,301,893	11,320,902	22,608,021	19,759,935	80,921,051	42,528,228	76,278,627
	<u>342,841,461</u>	<u>475,001,834</u>	<u>521,984,189</u>	<u>790,389,426</u>	<u>866,562,086</u>	<u>965,503,277</u>	<u>1,084,604,003</u>
PMIB unencumbered	338,213,838	472,159,731	521,201,124	790,903,499	867,092,429	966,121,227	1,085,099,921

Note: The Pooled Money Investment Board (PMIB) invests idle cash on behalf of government entities. The majority of the investments are held in the Municipal Investment Pool, although participants in the pool include school districts, community colleges and a few state agencies. PMIB is only one of many investment options available to government entities. The participants in this investment pool may have additional idle cash invested elsewhere and other government entities may also have idle cash that is not invested with PMIB.

Reading Proficiency Compared to Total Spending per FTE 2008 School Year

FTE Enrollment	Proficiency Level	# Districts	Total Spending per FTE			High - Low Variance	
			High	Median	Low	\$	%
Less than 100	90% to 99%	3	25,240	17,956	16,992	8,248	49%
	80% to 89%	3	18,288	16,292	16,277	2,011	12%
	< 80%	0					
100 to 499	90% to 99%	65	18,738	13,314	10,299	8,439	82%
	80% to 89%	47	19,992	13,415	11,082	8,910	80%
	< 80%	16	18,305	13,743	10,421	7,884	76%
500 to 999	90% to 99%	38	17,584	12,234	9,836	7,748	79%
	80% to 89%	37	16,833	11,742	9,623	7,210	75%
	< 80%	4	13,068	12,093	10,318	2,750	27%
1,000 to 1,999	90% to 99%	13	14,042	10,925	9,364	4,678	50%
	80% to 89%	20	16,137	11,343	9,240	6,897	75%
	< 80%	4	12,241	11,587	10,959	1,282	12%
2,000 to 2,999	90% to 99%	5	14,224	9,786	9,251	4,973	54%
	80% to 89%	8	16,832	11,981	9,017	7,815	87%
	< 80%	2	15,609		11,223	4,386	39%
3,000 to 9,999	90% to 99%	6	12,778	10,492	9,337	3,441	37%
	80% to 89%	10	15,392	11,021	10,216	5,176	51%
	< 80%	5	14,515	12,359	10,050	4,465	44%
Over 10,000	90% to 99%	2	12,465		12,130	335	3%
	80% to 89%	2	11,856		11,269	587	5%
	< 80%	3	14,549	12,242	12,155	2,394	20%

Note: excludes USD 422 Greensburg due to unusual rebuilding costs.

Proficiency level for each district is the average reported proficiency for grades 3,4,5,6,7,8 and 11.

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2003
Abilene , City of	0.04
Allen County	130,543.04
Andover , City of	2,808,397.82
Basehor, City of	72,267.13
Blue Valley Recreation Comm	6,838.27
Chase County	2,434,840.17
Consolidated Fire Dist #2 of NE Jo Co	87,643.55
Consolidated RWD#6,of Jo Co	76,168.53
De Soto , City of	3,617,447.15
Derby , City of	978,143.89
Dodge City , City of	7,110,720.21
Douglas County	8,722,827.35
Ellis County Treasurer	2,355,958.68
Emporia , City of	966,103.29
Erie , City of	555,104.00
Eureka , City of	404,191.67
Finney County	7,797,443.37
Fort Scott , City of	3,824,805.87
Garden City , City of	0.64
Garden City Recreation Comm'n	89,191.30
Garden Plain , City of	4,704.96
Geary County	0.02
Great Bend , City of	0.02
Greenwood County	31.63
Harper , City of	12,134.76
Harvey County	9,955,688.64
Horton , City of	1,511,838.53
Hutchinson , City of	18,654,787.13
Hutchinson Recreation Comm'n	575,198.10
Jefferson County RWD #12	193,248.78
Johnson Co Pk & Rec'n Dist	3,215,724.10
Johnson Co Rural Fire Dist #2	53,197.76
Johnson Co Rural Fire Dist#3	61,774.08
Johnson County RWD No.7	1,271.41
Johnson County Treasurer	5,867.40
Junction City , City of	654,505.92
KC,KS BOARD PUBLIC UTILITIES	13,580,227.00
Labette County Treasurer	1,253,533.50
Lansing , City of	401,935.98
Lawrence , City of	1,599,031.33
Leavenworth , City of	2,044,660.42
Leavenworth County	2,639,584.20
Leawood , City of	0.02
Lenexa , City of	4,040,064.05
Liberal , City of	660,645.04
Liberal Firefighters Ref Assc	57,514.68
Lindsborg , City of	4,834,615.07
Lyon County	9,912,731.58
Manhattan , City of	2,136.39
McPherson , City of	2,878,712.63
McPherson County	10,193,130.18
Mission , City of	4,387,269.91

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2003
Mission Hills , City of	28,512.84
Neosho County	469,676.82
Newton , City of	5,932,176.02
Norton County	6,172.66
Olathe , City of	2,789,251.92
Oskaloosa , City of	246,350.21
Overland Park , City of	0.13
Parsons , City of	1,310,395.65
Perry , City of	100,216.21
Prairie Village , City of	752,979.18
Public Wholesale Wtr Dist 12, Melvern	293,308.92
Reno County	21,612,852.35
Riley Co-Manhattan Hlth Dept	399,024.18
Russell , City of	44,328.55
Salina , City of	2,906,429.25
Salina Housing Authority	83,090.37
Saline County	6,916.51
Sedgwick County	15,278,369.89
Shawnee County	9,002,503.05
South Hutchinson , City of	35,927.14
Spring Hill , City of	56,101.98
Sumner County	7,240,189.31
Topeka , City of	5,046,994.84
Topeka Metro Transit Authority	1,214,984.45
Topeka/Shawnee Co Public Lib	0.02
Towanda , City of	669.21
Wellington , City of	3,819,509.44
Winchester , City of	2,865.92
	<u>214,104,198.21</u>
Butler Co Community College	952,430.67
Emporia State University	148,132.58
Garden City Community College	218,928.58
Hutchinson Community College	2,883,498.36
Johnson Co Community College	15,477,791.84
KDFA Operations Fund	667,310.20
SE Ks Education Service Ctr	1,358,093.39
Washburn University	4,595,707.68
	<u>26,301,893.30</u>
Auburn/Washburn USD# 437	408,442.71
Baldwin City USD #348	0.14
Blue Valley USD #229	18,897,716.77
Circle USD #375	3,347,086.63
De Soto USD #232	18,506,081.94
Dodge City USD #443	1,961,337.57
Easton USD#449	414,311.98
Effingham USD # 377	304,357.82
Emporia USD #253	10,176,325.51

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2003
Fort Leavenworth USD #207	6,438,506.31
Galena USD #499	58,402.59
Gardner USD#231	9,738,209.57
Goddard USD #265	1,010,809.20
Hillsboro USD #410	340.89
Hoisington USD #431	2,466,972.56
Hutchinson USD #308	6,060,648.25
Lawrence USD #497	2,176.93
Leavenworth USD #453	5,358,122.23
Little River USD # 444	518,262.91
Manhattan - Ogden USD No.383	12.36
McPherson USD #418	4,568,550.54
Newton USD #373	1,509,218.82
Olathe USD #233	1.97
Osborne USD #392	35,130.86
Renwick USD#267	7,280.71
Santa Fe Trail USD #434	438.44
Smoky Valley USD #400	844,495.00
Spring Hill USD #230	2,713,169.99
Topeka USD #501	6,419,851.69
Udall USD #463	668,961.40
Wellsville USD#289	145.24
	102,435,369.53
GRAND TOTAL	342,841,461.04

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2004
Abilene , City of	0.04
Andover , City of	2,846,606.86
Basehor, City of	72,781.90
Blue Valley Recreation Comm	6,887.04
Chase County	1,703,085.73
Consolidated Fire Dist #2 of NE Jo Co	139,947.95
Consolidated RWD#6,of Jo Co	76,711.44
De Soto , City of	6,227,876.85
Derby , City of	1,609,972.41
Dodge City , City of	1,499,441.24
Douglas County	29,307,824.25
Ellis County Treasurer	353,779.96
Emporia , City of	512,511.02
Erie , City of	563,691.82
Eureka , City of	331,597.98
Finney County	5,842,371.63
Fort Scott , City of	3,752,962.91
Garden City , City of	0.64
Garden City Recreation Comm'n	89,826.73
Garden Plain , City of	4,738.54
Gardner , City of	7,598,341.27
Great Bend , City of	0.02
Greenwood County	10,782.32
Harper , City of	12,221.15
Harvey County	6,801,978.95
Horton , City of	1,047,434.32
Hutchinson , City of	3,690,453.99
Hutchinson Recreation Comm'n	519,877.79
Jefferson County	2,508,420.66
Jefferson County RWD #12	350,009.53
Johnson Co Community College	14,519,028.55
Johnson Co Pk & Rec'n Dist	11,446,645.67
Johnson Co Rural Fire Dist #2	53,576.91
Johnson Co Rural Fire Dist#3	62,214.31
Johnson County RWD No.7	1,280.06
Johnson County Treasurer	5,909.11
Junction City , City of	2,210,396.02
KC,KS BOARD PUBLIC UTILITIES	1,215,580.80
Labette County Treasurer	609,101.60
Lansing , City of	485,040.68
Lawrence , City of	5,017.10
Leavenworth , City of	15,133.84
Leavenworth County	2,535,364.52
Leawood , City of	10,000,000.00
Lenexa , City of	5,050.80
Liberal , City of	665,352.72
Liberal Firefighters Ref Assc	57,942.77
Lindsborg , City of	5,425,669.71
Lyon County	6,784,263.80
Manhattan , City of	2,153.13
McPherson , City of	3,096,330.25
McPherson County	8,479,479.03

*Compiled by Flint Hills Center for Public Policy
Source: Pooled Money Investment Board*

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2004
Mission , City of	3,556,767.90
Mission Hills , City of	278,708.22
Neosho County	473,023.72
Newton , City of	8,032,923.37
Norton County	6,216.72
Olathe , City of	8,461,009.19
Oskaloosa , City of	528,454.06
Parsons , City of	1,195,535.71
Perry , City of	226,782.33
Prairie Village , City of	850,901.10
Public Wholesale Water Supply Dist. #11, Girard	1,118.24
Public Wholesale Wtr Dist 12, Melvern	106,981.35
Reno County	1,141,144.41
Riley Co-Manhattan Hlth Dept	401,867.36
Russell , City of	44,644.31
Salina , City of	4,076,043.71
Salina Housing Authority	83,682.33
Saline County	6,965.93
Santa Fe Trail USD #434	442.10
Sedgwick County	38,707,787.26
South Hutchinson , City of	74,431.94
Spring Hill , City of	3,557,168.07
Sumner County	1,611,618.14
Topeka , City of	17,659,955.90
Topeka Metro Transit Authority	1,764,863.00
Towanda , City of	672.95
Wellington , City of	2,967,322.32
Winchester , City of	2,886.44
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	240,982,586.40
Emporia State University	149,188.16
Garden City Community College	408,769.64
Hutchinson Community College	2,400,561.38
KDFA Operations Fund	2,673,039.23
SE Ks Education Service Ctr	1,367,770.88
Washburn University	4,321,573.18
	<hr/>
	11,320,902.47
Auburn/Washburn USD# 437	251,924.03
Baldwin City USD #348	0.14
Blue Valley USD #229	11,142,871.53
Circle USD #375	1,472,477.77
De Soto USD #232	23,013,604.72
Dodge City USD #443	1,633,046.22
Easton USD#449	617,347.92
Effingham USD # 377	415,197.09
Emporia USD #253	13,599,527.47
Fort Leavenworth USD #207	4,716,084.03

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2004
Galena USD #499	64,688.81
Gardner USD#231	13,639,086.09
Goddard USD #265	2,318,525.62
Hillsboro USD #410	440.30
Hoisington USD #431	1,179,066.33
Hutchinson USD #308	10,454,977.39
Lawrence USD #497	2,338.09
Leavenworth USD #453	7,487,706.84
Little River USD # 444	725,900.46
Manhattan - Ogden USD No.383	12.36
McPherson USD #418	5,580,487.15
Newton USD #373	3,008,595.47
Olathe USD #233	1.97
Osborne USD #392	35,381.35
Renwick USD#267	6,481.66
Shawnee Mission USD #512	51,608,436.65
Smoky Valley USD #400	850,512.57
Spring Hill USD #230	7,609,653.50
Topeka USD #501	10,583,229.34
Udall USD #463	673,728.13
Wichita USD #259	50,007,013.71
	222,698,344.71
GRAND TOTAL	475,001,833.58

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2005
Abilene , City of	0.04
Andover , City of	669,126.90
Basehor, City of	74,167.35
Blue Valley Recreation Comm	7,018.12
Chase County	2,393,446.06
Consolidated Fire Dist #2 of NE Jo Co	93,752.39
Consolidated RWD#6,of Jo Co	78,171.91
De Soto , City of	4,749,868.04
Derby , City of	1,808,332.80
Dodge City , City of	1,826,261.37
Douglas County	33,729,362.22
Elk County	200,000.00
Ellis County Treasurer	1,715,208.67
Emporia , City of	2,783,662.49
Erie , City of	985,691.50
Eureka , City of	257,190.68
Finney County	8,421,426.12
Fort Scott , City of	1,792,100.81
Garden City , City of	0.64
Garden Plain , City of	185,479.50
Gardner , City of	16,890,950.78
Great Bend , City of	0.02
Greenwood County	213,882.36
Harper , City of	12,453.83
Harvey County	6,214,814.18
Horton , City of	857,712.44
Hutchinson , City of	22,823,577.10
Hutchinson Recreation Comm'n	428,466.60
Jefferson County	3,568,872.33
Jefferson County RWD #12	356,673.08
Johnson Co Pk & Rec'n Dist	14,364,733.88
Johnson Co Rural Fire Dist #2	1,540,331.28
Johnson Co Rural Fire Dist#3	63,398.76
Johnson County RWD No.7	1,304.55
Johnson County Treasurer	6,115.88
Junction City , City of	625,964.59
Labette County Treasurer	1,873,511.40
Lansing , City of	571,946.13
Lawrence , City of	6,018,406.96
Leavenworth , City of	17,289.69
Leavenworth County	2,460,711.41
Leavenworth Water Department	510,438.94
Leawood , City of	7,564,201.97
Lenexa , City of	4,577,579.75
Liberal , City of	678,020.12
Liberal Firefighters Ref Assc	58,915.00
Lindsborg , City of	2,984,161.36
Lyon County	5,929,967.34
McPherson , City of	5,405,834.14
McPherson County	6,300,743.98
Mission , City of	4,539,363.07
Mission Hills , City of	284,378.11

*Compiled by Flint Hills Center for Public Policy
Source: Pooled Money Investment Board*

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2005
Neosho County	482,029.17
Newton , City of	15,652,191.89
Norton County	6,335.06
Olathe , City of	3,012,316.68
Oskaloosa , City of	447,598.08
Overland Park , City of	10,047,710.58
Parsons , City of	2,157,814.29
Perry , City of	230,244.06
Prairie Village , City of	7,479,112.62
Public Wholesale Wtr Dist 12, Melvern	139,172.17
Reno County	10,586,714.99
Riley Co-Manhattan Hlth Dept	730,925.97
Salina , City of	4,145,167.80
Salina Housing Authority	85,275.52
Saline County	7,098.48
Sedgwick County	22,711,809.39
South Hutchinson , City of	75,849.00
Spring Hill , City of	3,623,706.01
Sumner County	10,753,434.98
Topeka , City of	20,905,695.10
Topeka Metro Transit Authority	2,645,946.66
Towanda , City of	685.99
Wellington , City of	2,450,274.87
Wichita , City of	25,270,558.80
Winchester , City of	2,941.32
	323,165,598.12
Butler Co Community College	4,000,147.90
Emporia State University	152,028.41
Flint Hills Technical College	100,011.98
Garden City Community College	362,972.04
Hutchinson Community College	1,938,275.17
Johnson Co Community College	7,639,351.27
KDFA Operations Fund	4,140,491.92
SE Ks Education Service Ctr	1,376,802.23
Washburn University	2,897,940.53
	22,608,021.45
Auburn/Washburn USD# 437	11,534.16
Baldwin City USD #348	0.14
Blue Valley USD #229	18,646,001.02
Circle USD #375	2,147,780.98
De Soto USD #232	30,350,036.74
Dodge City USD #443	1,665,618.66
Easton USD#449	557,810.32
Effingham USD # 377	469,886.29
Emporia USD #253	16,696,104.29
Fort Leavenworth USD #207	4,392,548.68
Frontenac USD #249	5,805,646.23

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2005
Galena USD #499	63,518.72
Gardner USD#231	8,836,489.07
Goddard USD #265	4,139,701.44
Hillsboro USD #410	849.10
Hutchinson USD #308	4,986,401.22
Lawrence USD #497	35,180,027.84
Leavenworth USD #453	7,638,575.19
Little River USD # 444	813,552.17
Manhattan - Ogden USD No.383	12.36
McPherson USD #418	4,737,913.48
Newton USD #373	2,566,513.87
Olathe USD #233	1.97
Osawatomie USD 367	10,071,284.90
Osborne USD #392	338,441.91
Renwick USD#267	6,605.01
Santa Fe Trail USD #434	450.28
Shawnee Mission USD #512	199,554.94
Smoky Valley USD #400	866,704.79
Spring Hill USD #230	9,093,532.79
Topeka USD #501	5,240,916.07
Udall USD #463	686,554.73
	176,210,569.36
GRAND TOTAL	<u><u>\$521,984,188.93</u></u>

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2006
Abilene , City of	0.04
Andover , City of	3,704,405.34
Basehor, City of	78,749.70
Blue Valley Recreation Comm	7,297.48
Bonner Springs, City of	903,635.05
Chase County	2,823,501.28
Cherryvale , City of	1,150,000.00
Consolidated Fire Dist #2 of NE Jo Co	52,253.63
Consolidated RWD#6,of Jo Co	81,282.76
De Soto , City of	2,579,680.75
Derby , City of	4,106,854.76
Dodge City , City of	12,005,106.32
Douglas County	14,554,560.08
Ellis County Treasurer	2,728,186.19
Emporia , City of	1,402,518.31
Erie , City of	1,416,979.24
Eureka , City of	307,265.16
Finney County	7,171,557.22
Fort Scott , City of	1,863,419.43
Garden City , City of	0.64
Garden Plain , City of	801,650.71
Gardner , City of	18,371,548.61
Great Bend , City of	0.02
Greenwood County	757,485.63
Harper , City of	12,949.51
Harvey County	5,996,926.04
Horton , City of	1,235,180.95
Hutchinson , City of	19,734,372.70
Hutchinson Recreation Comm'n	650,163.20
Jefferson County	4,617,942.23
Jefferson County RWD #12	234,447.85
Johnson Co Pk & Rec'n Dist	14,427,814.93
Johnson Co Rural Fire Dist #2	1,477,823.75
Johnson Co Rural Fire Dist#3	40,335.04
Johnson County RWD No.7	1,356.47
Johnson County Treasurer	6,359.33
Junction City , City of	62,000.68
Kansas & Missouri Metro Culture District	1,261,301.21
Labette County Treasurer	1,451,579.92
Lansing , City of	207,784.52
Lawrence , City of	20,326,076.57
Leavenworth , City of	36,467.35
Leavenworth Co Fire District # 1	90,000.00
Leavenworth County	2,801,245.40
Leavenworth Water Department	842,262.11
Leawood , City of	22,098,288.24
Lenexa , City of	21,604,388.89
Liberal , City of	705,002.61
Liberal Firefighters Ref Assc	61,152.11
Lindsborg , City of	432,711.68
Lyon County	7,744,536.05
McPherson , City of	9,050,184.54

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2006
McPherson County	6,807,537.91
Miami County RWD No. 3	664,589.67
Mission , City of	11,431,578.72
Mission Hills , City of	1,257,036.64
Neosho County	501,212.33
Newton , City of	5,216,739.72
Norton County	456,587.10
Olathe , City of	3,311,991.41
Oskaloosa , City of	516,699.92
Overland Park , City of	25,331,733.84
Parsons , City of	2,649,911.69
Perry , City of	238,473.28
Prairie Village , City of	6,038,265.16
Public Wholesale Wtr Dist 12, Melvern	144,710.62
Reno County	17,674,784.43
Rice County	290.06
Riley Co-Manhattan Hlth Dept	686,266.67
Russell , City of	692,800.56
Salina , City of	10,869,743.90
Salina Housing Authority	523,634.27
Saline County	2,828,660.62
Sedgwick County	12,089,312.59
South Hutchinson , City of	78,867.54
Spring Hill , City of	11,105,873.97
Sumner County	9,049,095.18
Topeka , City of	32,223,851.10
Topeka Metro Transit Authority	1,819,376.75
Towanda , City of	713.26
Unified Gov't Wyandotte Co	49,000,000.00
Wellington , City of	1,743,416.85
Wichita , City of	9,977,775.35
Winchester , City of	3,058.29
	439,013,181.63
Butler Co Community College	5,521,540.68
Emporia State University	158,078.52
Flint Hills Technical College	101,911.93
Garden City Community College	116,555.36
Hutchinson Community College	596,890.84
Johnson Co Community College	7,864,632.09
Kansas State University	505,412.33
Kansas University	2,848,473.03
KDFA Operations Fund	235,872.52
SE Ks Education Service Ctr	928,694.92
Washburn University	881,872.80
	19,759,935.02
Auburn/Washburn USD# 437	12,597.46

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2006
Baldwin City USD #348	0.14
Blue Valley USD #229	41,248,079.44
Circle USD #375	3,296,728.87
De Soto USD #232	53,693,815.39
Dodge City USD #443	1,657,327.31
Easton USD#449	1,087,406.04
Effingham USD # 377	662,987.88
Emporia USD #253	19,695,867.98
Fort Leavenworth USD #207	8,401,638.63
Frontenac USD #249	4,944,722.17
Galena USD #499	320,413.70
Gardner USD#231	5,470,526.81
Goddard USD #265	11,145,187.65
Hillsboro USD #410	1,315.20
Hutchinson USD #308	8,848,462.17
Lawrence USD #497	92,235,972.53
Leavenworth USD #453	8,963,971.56
Little River USD # 444	824,170.82
Manhattan - Ogden USD No.383	12.36
McPherson USD #418	5,150,217.67
Newton USD #373	2,965,278.65
Olathe USD #233	1.97
Osawatomie USD 367	4,486,596.45
Osborne USD #392	449,157.42
Parsons USD No. 503	6,898,414.98
Renwick USD#267	6,867.80
Rose Hill USD #394	7,500,000.00
Santa Fe Trail USD #434	468.31
Shawnee Mission USD #512	301,435.54
Smoky Valley USD #400	1,914,712.90
Spring Hill USD #230	12,069,745.33
Topeka USD #501	9,416,920.47
Udall USD #463	713,876.99
Wellsville USD#289	325,902.06
Wyandotte Co USD #204	16,905,508.90
	331,616,309.55
GRAND TOTAL	790,389,426.20

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2007
Abilene , City of	0.04
Andover , City of	1,170,305.29
Basehor, City of	82,807.54
Bel Aire , City of	281,018.33
Blue Valley Recreation Comm	7,673.29
Bonner Springs, City of	2,950,002.72
Chase County	3,891,206.39
Cherryvale , City of	526,943.71
Consolidated Fire Dist #2 of NE Jo Co	313,035.68
Consolidated RWD#6,of Jo Co	366,588.34
De Soto , City of	1,887,285.04
Derby , City of	9,260,966.19
Dodge City , City of	14,414,831.43
Douglas County	48,335,729.96
Ellis County Treasurer	437,352.95
Emporia , City of	862,717.17
Erie , City of	1,218,084.73
Eureka , City of	343,042.25
Finney County	9,039,168.48
Fort Scott , City of	1,959,436.78
Garden City , City of	0.64
Garden Plain , City of	209,244.29
Gardner , City of	3,585,313.47
Gas , City of	249,000.00
Geary County	7,116,990.21
Goddard, City of	1,010,430.81
Great Bend , City of	0.02
Greenwood County	830,246.42
Harper , City of	530,121.33
Harvey County	6,334,122.44
Horton , City of	1,054,971.64
Hutchinson , City of	31,169,579.13
Hutchinson Recreation Comm'n	597,266.58
Jefferson County	5,499,707.63
Jefferson County RWD #12	376,417.13
Johnson Co Pk & Rec'n Dist	14,651,961.49
Johnson Co Rural Fire Dist #2	1,395,490.27
Johnson Co Rural Fire Dist#3	294,482.55
Johnson County RWD No.7	1,426.30
Johnson County Treasurer	6,686.90
Junction City , City of	119,921.53
Kansas & Missouri Metro Culture District	1,178,396.36
Labette County Treasurer	696,598.67
Lansing , City of	7,715,760.64
Lawrence , City of	28,706,642.01
Leavenworth , City of	39,998.01
Leavenworth Co Fire District # 1	107,777.80
Leavenworth County	4,893,774.05
Leavenworth Water Department	1,845,655.59
Leawood , City of	32,406,203.58
Lenexa , City of	5,880,206.90
Liberal , City of	4,343,883.51

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2007
Liberal Firefighters Ref Assc	64,375.99
Lindsborg , City of	915,524.44
Lyon County	9,541,265.73
McPherson , City of	15,302,796.20
McPherson County	8,315,356.90
Miami County RWD No. 3	773,985.65
Mission , City of	10,966,917.44
Mission Hills , City of	2,658,478.57
Morris County Treasurer	1,203,739.00
Neosho County	527,038.48
Newton , City of	11,149,056.15
Norton County	144,666.63
Olathe , City of	25,672,977.76
Osawatomie , City of	4,694,731.77
Oskaloosa , City of	633,079.57
Overland Park , City of	5,235,451.58
Parsons , City of	1,213,290.05
Perry , City of	250,848.97
Prairie Village , City of	4,981,646.59
Public Wholesale Wtr Dist 12, Melvern	152,167.15
Reno County	29,146,625.84
Rice County	1,188.68
Riley Co-Manhattan Hlth Dept	520,183.15
Russell , City of	4,455.40
Salina , City of	35,132,266.66
Salina Housing Authority	203,658.45
Saline County	10,589,864.48
Sedgwick County	14,404,099.35
South Hutchinson , City of	82,931.41
Spring Hill , City of	7,106,049.27
Sumner County	5,662,992.72
Topeka , City of	13,812,036.50
Topeka Metro Transit Authority	2,785,493.86
Towanda , City of	749.76
Wellington , City of	1,510,864.68
Wichita , City of	18,371,280.67
Winchester , City of	3,215.83
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	503,931,825.54
Butler Co Community College	11,000,277.80
Emporia State University	166,223.89
Flint Hills Technical College	100,014.18
Garden City Community College	59,609.81
Hutchinson Community College	377,542.99
Johnson Co Community College	56,491,597.52
Kansas State University	531,882.00
KDFA Operations Fund	248,026.42
SE Ks Education Service Ctr	976,548.21
Washburn University	7,228,561.11
Wichita State University	3,740,767.24
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	80,921,051.17

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2007
Auburn/Washburn USD# 437	14,333.30
Baldwin City USD #348	0.14
Blue Valley USD #229	22,185,501.83
Chase County USD #284	2,269.68
Circle USD #375	4,494,713.78
De Soto USD #232	37,261,470.14
Dodge City USD #443	1,746,293.61
Easton USD#449	1,421,539.94
Effingham USD # 377	887,137.87
Emporia USD #253	16,965,891.02
Fort Leavenworth USD #207	10,208,554.83
Frontenac USD #249	1,387,090.18
Galena USD #499	53,492.93
Gardner USD#231	20,792,622.88
Goddard USD #265	3,524,166.16
Hillsboro USD #410	1,916.60
Hutchinson USD #308	7,393,390.47
Lawrence USD #497	24,403,618.86
Leavenworth USD #453	7,411,665.47
Little River USD # 444	887,838.69
Manhattan - Ogden USD No.383	12.36
McPherson USD #418	5,563,809.20
Newton USD #373	2,930,953.79
Olathe USD #233	1.97
Osawatomie USD 367	10,268.54
Osborne USD #392	518,361.23
Parsons USD No. 503	6,212,007.53
Renwick USD#267	7,221.46
Rose Hill USD #394	5,500,000.00
Santa Fe Trail USD #434	493.20
Shawnee Mission USD #512	64,916,512.27
Smoky Valley USD #400	1,238,591.93
Spring Hill USD #230	11,074,960.38
Topeka USD #501	11,544,000.89
Udall USD #463	957,330.62
Wellsville USD#289	40,292.12
Wyandotte Co USD #204	10,150,883.37
	281,709,209.24
GRAND TOTAL	866,562,085.95

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2008
Abilene , City of	0.04
Andover , City of	1,572,372.33
Basehor, City of	85,805.78
Bel Aire , City of	4,981,643.69
Blue Valley Recreation Comm	7,951.19
Board of Public Utilities McPherson , KS	12,552,638.28
Bonner Springs, City of	917.63
Chase County	5,118,171.75
Cherryvale , City of	1,185,150.98
Consolidated Fire Dist #2 of NE Jo Co	648,494.81
Consolidated RWD#6,of Jo Co	282,240.87
De Soto , City of	2,712,624.44
Derby , City of	5,720,433.59
Dodge City , City of	27,045,168.30
Douglas County	6,035,469.04
Elk County	507,704.61
Ellis County Treasurer	4,578,399.28
Emporia , City of	6,840,998.39
Erie , City of	1,562,861.53
Eureka , City of	419,194.50
Finney County	10,373,900.76
Ford County	22,273,475.63
Fort Scott , City of	2,030,382.73
Garden City , City of	0.64
Garden Plain , City of	164,245.27
Gardner , City of	2,050,746.44
Gas , City of	441,107.28
Geary County	3,486,306.51
Goddard, City of	2,085,753.73
Grant County	22,614,615.10
Great Bend , City of	0.02
Greenwood County	1,078,578.72
Harper , City of	287,912.23
Harvey County	6,628,632.44
Horton , City of	831,252.22
Humboldt , City of	313,646.27
Hutchinson , City of	31,907,495.95
Hutchinson Recreation Comm'n	689,719.64
Jefferson County	4,198,556.51
Jefferson County RWD #12	391,476.16
Johnson Co Pk & Rec'n Dist	16,876,799.46
Johnson Co Rural Fire Dist #2	6,780,597.86
Johnson Co Rural Fire Dist#3	305,144.89
Johnson County RWD No.7	1,477.92
Johnson County Treasurer	6,929.02
Junction City , City of	2,008,384.24
Kansas & Missouri Metro Culture District	714,680.70
Labette County Treasurer	124,901.29
Lansing , City of	7,827,786.88
Lawrence , City of	2,517,103.35
Leavenworth , City of	545,566.60
Leavenworth Co Fire District # 1	96,527.28

Pooled Money Investment Board Participants' Ending Balances

<u>Participant</u>	<u>FY 2008</u>
Leavenworth County	4,429,133.25
Leavenworth Water Department	2,206,367.59
Leawood , City of	1,340.02
Lenexa , City of	25,987,180.69
Liberal , City of	5,465,036.64
Liberal Firefighters Ref Assc	67,250.01
Lindsborg , City of	1,022,565.49
Lyon County	9,906,473.06
McPherson , City of	10,766,027.89
McPherson County	8,546,932.75
McPherson County RWD # 6	90,686.72
Miami County RWD No. 3	81,511.61
Mission , City of	8,596,841.90
Mission Hills , City of	1,070,226.88
Mitchell County	890.13
Morris County Treasurer	2,704,648.96
Neosho County	546,121.05
Newton , City of	15,445,603.98
Norton County	64,424.67
Olathe , City of	53,402,000.16
Osawatomie , City of	2,854,747.84
Oskaloosa , City of	878,081.05
Overland Park , City of	5,715.95
Parsons , City of	2,190,341.68
Perry , City of	262,609.00
Prairie Village , City of	9,181,642.76
Public Wholesale Wtr Dist 12, Melvern	157,676.79
Reno County	33,836,037.71
Rice County	454.57
Riley Co-Manhattan Hlth Dept	1,146,410.26
Russell , City of	4,616.64
Sabetha , City of	3,041.79
Salina , City of	32,343,977.34
Salina Housing Authority	454,143.91
Saline County	24,074,680.70
Sedgwick County	15,890,142.42
South Hutchinson , City of	85,934.14
Spring Hill , City of	9,246,150.95
Sumner County	3,427,353.47
Topeka , City of	25,964,344.62
Topeka Metro Transit Authority	2,624,643.11
Topeka/Shawnee Co Public Lib	0.08
Wellington , City of	1,730,858.79
Wichita , City of	24,654,398.62
Winchester , City of	3,332.12
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	572,934,544.53
Butler Co Community College	10,036,495.09
Emporia State University	172,242.42
Flint Hills Technical College	100,131.84

*Compiled by Flint Hills Center for Public Policy
Source: Pooled Money Investment Board*

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2008
Garden City Community College	163,849.47
Hutchinson Community College	4,144,695.74
Johnson Co Community College	11,460,993.16
Kansas State University	530,407.05
KDFA Operations Fund	257,006.73
SE Ks Education Service Ctr	1,011,906.39
Sedgwick Co Area Ed Services Interlocal Coop #618	4,127,204.18
Washburn University	4,987,410.43
Wichita State University	5,535,885.36
	42,528,227.86

Auburn/Washburn USD# 437	1,400,260.30
Augusta USD #402	48,000,138.46
Baldwin City USD #348	0.14
Basehor-Linwood USD#458	12,585,293.33
Blue Valley USD #229	4,180,541.12
Burrton USD No. 369	309,851.33
Chase County USD #284	791,718.04
Circle USD #375	4,759,035.47
De Soto USD #232	32,428,628.34
Dodge City USD #443	1,814,667.74
Easton USD#449	1,967,355.59
Effingham USD # 377	970,726.29
Emporia USD #253	15,840,254.13
Erie USD #101	8,047,851.43
Fort Leavenworth USD #207	13,715,781.61
Frontenac USD #249	87.01
Galena USD #499	81,559.25
Gardner USD#231	9,438,186.18
Goddard USD #265	34,050,830.65
Greensburg USD No. 422	14,936,249.89
Hillsboro USD #410	3,409,517.04
Hutchinson USD #308	9,027,453.48
Lawrence USD #497	8,859,405.27
Leavenworth USD #453	12,383,925.03
Little River USD # 444	715,662.47
Manhattan - Ogden USD No.383	12.36
McPherson USD #418	6,897,907.70
Newton USD #373	23,685,152.17
North Jackson USD # 335	2,913,213.08
Olathe USD #233	1.97
Osawatomie USD 367	10,640.34
Osborne USD #392	40,848.96
Parsons USD No. 503	2,009,931.43
Piper USD No. 203	3.96
Renwick USD#267	7,482.98
Rose Hill USD #394	1,978,024.15
Santa Fe Trail USD #434	511.39
Shawnee Mission USD #512	48,615,097.75
Smoky Valley USD #400	621,439.06

Pooled Money Investment Board Participants' Ending Balances

<u>Participant</u>	<u>FY 2008</u>
Spring Hill USD #230	4,801,627.36
Topeka USD #501	13,570,064.23
Udall USD #463	886,240.73
Wellsville USD#289	353,357.01
Wyandotte Co USD #204	<u>3,933,968.61</u>
	350,040,504.83
GRAND TOTAL	<u><u>965,503,277.22</u></u>

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2009
Abilene , City of	0.04
Allen County	500,198.86
Andover , City of	892,128.00
Basehor, City of	496,022.28
Bel Aire , City of	1,998,904.44
Blue Valley Recreation Comm	7,995.88
Board of Public Utilities McPherson , KS	11,422,910.78
Bonner Springs, City of	0.03
Chase County	4,962,889.25
Cherryvale , City of	332,767.60
Consolidated Fire Dist #2 of NE Jo Co	1,032.34
Consolidated RWD#6,of Jo Co	61,207.24
De Soto , City of	1,506,534.37
Derby , City of	774,271.77
Dodge City , City of	14,725,629.83
Douglas County	4,352,398.27
Ellis County Treasurer	236,071.25
Emporia , City of	5,235,882.66
Erie , City of	712,635.50
Eureka , City of	392,301.71
Finney County	13,002,366.44
Ford County	2,587,307.93
Fort Scott , City of	2,041,737.65
Garden City , City of	0.64
Garden Plain , City of	5,048.91
Gardner , City of	2,611,202.47
Gas , City of	447,091.20
Geary County	1,597,155.11
Goddard, City of	1,337,550.08
Grant County	123,049.84
Great Bend , City of	0.02
Greenwood County	3.50
Harper , City of	268,216.52
Harvey County	7,994,338.16
Horton , City of	578,677.48
Humboldt , City of	429,970.09
Hutchinson , City of	20,717,762.43
Hutchinson Recreation Comm'n	588,529.91
Jefferson County	4,018,178.27
Jefferson County RWD #12	93,625.23
Johnson Co Pk & Rec'n Dist	22,286,792.12
Johnson Co Rural Fire Dist #2	3,492,731.46
Johnson County RWD No.7	1,485.78
Johnson County Treasurer	6,967.57
Junction City , City of	2,915,022.82
Kansas & Missouri Metro Culture District	719,576.04
Labette County Treasurer	26,295.17
Lansing , City of	9,155,969.11
Lawrence , City of	25,689,464.21
Leavenworth , City of	10,001,945.17
Leavenworth Co Fire District # 1	62,308.88
Leavenworth County	2,829,247.28

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2009
Leavenworth Water Department	3,248,332.61
Leawood , City of	3.62
Lenexa , City of	20,300,175.40
Liberal , City of	1,094,816.58
Liberal Firefighters Ref Assc	68,417.11
Lindsborg , City of	1,093,342.20
Lyon County	8,656,029.20
McPherson , City of	10,078,101.89
McPherson County	3,463,366.90
McPherson County RWD # 6	0.42
Miami County RWD No. 3	3.05
Mission , City of	6,165,618.33
Mission Hills , City of	59,994.69
Mitchell County	894.78
Morris County Treasurer	2,000,364.52
Neosho County	2,300,092.07
Newton , City of	9,439,456.31
Norton County	80,655.55
Olathe , City of	24,206,693.47
Osawatomie , City of	0.42
Oskaloosa , City of	960,160.81
Overland Park , City of	226.68
Perry , City of	267,462.20
Prairie Village , City of	4,866,867.72
Public Wholesale Wtr Dist 12, Melvern	158,558.21
Reno County	9,149,859.57
Rice County	2,350,233.01
Riley Co-Manhattan Hlth Dept	100.73
Russell , City of	8,254,651.15
Sabetha , City of	3,059.17
Salina , City of	22,656,562.86
Salina Housing Authority	361,553.50
Saline County	9,896,940.23
Sedgwick County	10,958,913.36
Shawnee , City of	1,296,690.06
Shawnee County District Court Case No. 08 C 1363	25,040,045.12
South Hutchinson , City of	86,415.01
Spring Hill , City of	1,309,806.05
Sumner County	7,248,892.12
Topeka , City of	42,488,336.94
Topeka Metro Transit Authority	2,839,413.29
Wellington , City of	168,015.02
Wichita , City of	40,188,890.11
Winchester , City of	3,350.94
	467,052,762.57
Butler Co Community College	6,000,003.84
Emporia State University	173,205.34
Flint Hills Technical College	350,551.86
Garden City Community College	82,751.16

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2009
Hutchinson Community College	8,183,069.75
Johnson Co Community College	46,373,952.03
Kansas State University	749,625.58
KDFA Operations Fund	9,088,427.95
SE Ks Education Service Ctr	521,545.70
Sedgwick Co Area Ed Services Interlocal Coop #618	12.70
Washburn University	2,086,079.69
Wichita State University	2,669,401.25
	76,278,626.85
Arkansas City USD No. 470	34,435,722.00
Auburn/Washburn USD# 437	16,107.29
Augusta USD #402	47,533,954.57
Baldwin City USD #348	0.14
Basehor-Linwood USD#458	20,294,520.33
Blue Valley USD #229	72,943,161.43
Burrton USD No. 369	401,518.57
Chase County USD #284	740,578.09
Circle USD #375	4,009,164.32
De Soto USD #232	57,811,822.30
Dodge City USD #443	1,828,903.96
Easton USD#449	1,575,753.11
Effingham USD # 377	1,176,557.19
Emporia USD #253	13,371,485.55
Erie USD #101	1,090,941.99
Fort Leavenworth USD #207	8,915,334.31
Galena USD #499	84,750.03
Gardner USD#231	6,843,851.98
Goddard USD #265	25,140,819.91
Greensburg USD No. 422	11,175,701.78
Hillsboro USD #410	2,179,620.98
Hutchinson USD #308	15,318,627.20
Jetmore USD No. 227	200,000.00
Lawrence USD #497	7,866,443.17
Leavenworth USD #453	31,345,604.75
Little River USD # 444	785,689.32
Manhattan - Ogden USD No.383	53,336,653.95
McPherson USD #418	6,810,897.00
Morris County USD No. 417	33,196.34
Newton USD #373	21,818,408.72
Olathe USD #233	1.97
Osawatomie USD 367	20,718.61
Osborne USD #392	41,077.40
Piper USD No. 203	3.96
Renwick USD#267	7,524.50
Rose Hill USD #394	0.45
Santa Fe Trail USD #434	514.19
Smoky Valley USD #400	274,774.37
Spring Hill USD #230	5,659,368.43
Sterling USD No. 376	15,151,929.91

Pooled Money Investment Board Participants' Ending Balances

Participant	FY 2009
Topeka USD #501	10,705,655.22
Udall USD #463	644,141.28
Valley Center Schools USD #262	54,438,331.56
Wellsville USD#289	178,325.95
Wyandotte Co USD #204	5,064,455.17
	<u>541,272,613.25</u>
GRAND TOTAL	<u>1,084,604,002.67</u>

Fast Facts

The State General Fund is just one of 1,658 funds.

The State of Kansas had \$1.955 billion in unencumbered cash as of June 30, 2009.

Unencumbered cash has no claims against it and is often referred to as 'carryover.'

Between \$2.0 billion and \$3.1 billion could have been returned to Kansas taxpayers over the last six years.

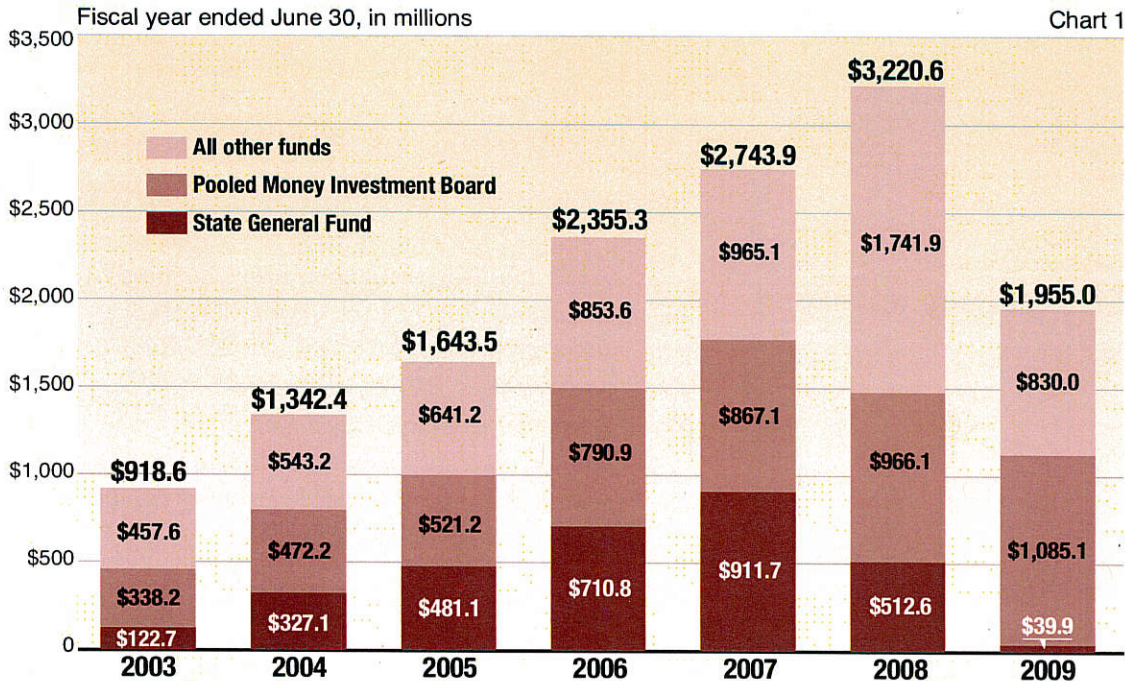
Analysis of State Unencumbered Fund Balances in Kansas

A Flint Hills Investigation into state fund balances led to the discovery of 1,658 funds with total unencumbered balance of nearly \$2 billion. We engaged the CPA firm of Anderson, Reichert & Anderson to analyze the data and offer their expert opinion on what this means for Kansas taxpayers and actions the Governor and Legislature can take to lower the tax burden on all Kansans.

Funds left in the accounts of state agencies at fiscal year end are typically comprised of two parts: encumbered and unencumbered cash. Encumbered cash is that which is considered to be already spent; government may have received goods or services that have not yet been invoiced or they may simply be waiting for a check to clear the bank account. Unencumbered cash is monies that have no claims made against it and are often referred to as 'carryover'. Examining both encumbered and unencumbered cash reveals much that can be learned about an agency, department or program's proclivities and often points to appropriate funding cuts. Legislators by and large do not have the expertise or the time to spend investigating these agency program funds so they largely fly under the radar. They tend to be large in the number of accounts, often governed by complicated statutory authority and/or are a result of a revenue source over which legislators feel they have little control.

State tax receipts from individuals and businesses flow into the State General Fund where they are then allocated by either legislative direction or statutory authority to agencies and programs.

State Unencumbered Cash Balances



Agencies and programs will also often have funding sources such as fees, fines, and penalties from various regulatory and enforcement duties the agency or program may have. Those agencies with programs that have federal components will receive transfer payments from the federal government that are by and large also a result of tax receipts.

The general fund gets most of the attention in both the media and within government but often is only a small portion of the total, both in terms of the number of funds and total fund balances. Research conducted by the Flint Hills Center for Public Policy found that the Kansas state general fund is but one of 1,658 funds; it held an unencumbered balance of \$39.9 million as of June 30, 2009 but total unencumbered state funds equaled \$1.955 billion.

Unencumbered fund balances often tell a story of waste or excessive funding. Agencies, departments or programs will often view these as a sort of a savings account. Typically an agency, department or program director will tell legislators that these funds serve two purposes. One, they provide 'float' to allow them to manage the transition between fiscal years and any disbursement delays that come with it. What the bureaucrats don't mention is that their State General Fund revenue allocations are disbursed in twelve-month increments. Just as citizens are paid on a regular basis and must budget within those parameters, we should expect our state agencies to be able to live within their allocations.

The second argument that bureaucrats will advance is that these funds provide protection from temporary revenue shortfalls due to economic vagaries. Monies will accumulate in these unencumbered funds during periods of high revenues and then they will be drawn down in periods of falling or stagnant revenues. This is especially true in the area of funds that are tied to tax receipts. Since these funds vary the most as revenues rise and fall, bureaucrats will more aggressively 'save' in these areas. Table 1: Unencumbered Fund Balances shows this approach being practiced in Kansas state government.

Table 1: Unencumbered Fund Balances (millions)

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Federal Funds	5.3	(10.1)	12.6	0.0	(35.1)	(15.7)	(14.8)
State General Fund	122.7	327.1	481.1	710.8	911.7	512.6	39.9
State Fee Funds	133.4	185.7	189.4	182.3	228.2	224.6	241.3
Pooled Money Investment Bd.	338.2	472.2	521.2	790.9	867.1	966.1	1,085.1
All Other: Negative Balances	(783.0)	(796.4)	(851.3)	(958.1)	(961.5)	(624.7)	(897.2)
All Other: Positive Balances	1,101.9	1,164.0	1,290.5	1,629.5	1,733.6	2,157.7	1,500.7
Balances included	918.5	1,342.5	1,643.5	2,355.4	2,744.0	3,220.6	1,955.0

Source: Kansas Dept. of Administration

Allowing bureaucrats to accrue these 'savings accounts' for access during economic downturns ignores the positive impact of the efficiencies that are a natural outcome during downturns within the private sector. In a recession, private businesses across the entire spectrum of goods and services have to look at their processes and products to pare costs and increase efficiencies in order to survive. Bureaucrats do not face the same pressures when they have excessive savings accounts in their unencumbered funds.

These funds have a 'snowball' effect that occurs over years of rolling forward ever-increasing amounts of unencumbered funds. Typically the amount of the unencumbered funds (and for that matter encumbered funds) will increase in accordance with the baseline operating budget of the agency that controls the fund. The baseline operating budgets include whatever waste and inefficiencies that exist within the agency and then are reflected in the 'snowball' as it rolls forward from fiscal year to fiscal year. For example, if an agency has \$100,000 of inefficiency in one year and gets an increase in funding of 5%, the amount of inefficiency increases to \$105,000. This constant compounding effect can grow fund balances at amazing rates.

Table 1: *Unencumbered Fund Balances* shows the growth in the various unencumbered funds by revenue source and Table 2 shows the percentage of growth over the most recent seven year period. Only the State General Fund, which is subject to the limitations of total tax collections, has had a decline recently and that decline actually followed several years of extremely fast growth. From FY-2003 to FY-2007 the unencumbered fund balance of the State General Fund 'snowballed' an incredible 643%, going from \$122.7 million to \$911.7 million. Then, over the last two years, State General Fund spending exceeded income by \$871.8 million to drop the FY 2009 ending balance to \$39.9 million.

Table 2: Unencumbered Funds Growth Rate

	FY Ended June 30 (millions)		6-Year Change	
	2003	2009	Amount	Percent
Federal Funds	5.3	(14.8)	(20.1)	-379%
State General Fund	122.7	39.9	(82.8)	-67%
State Fee Funds	133.4	241.3	107.9	81%
Pooled Money Investment Bd.	338.2	1,085.1	746.9	221%
All Other: Negative Balances	(783.0)	(897.2)	(114.2)	15%
All Other: Positive Balances	1,101.9	1,500.7	398.8	36%
Total Funds	918.5	1,955.0	1,036.5	113%

Source: Kansas Dept. of Administration

Without extensive investigation into each agency it's not possible to say how each of the increases in fund balances came about, but we can provide some insight based on our experience elsewhere.

Agencies have techniques to help build the 'snowball' in these unencumbered funds using funding charades such as "unfilled positions". Some agencies will include in their budget requests funding for a certain amount of Full Time Equivalents (1FTE=1 full time worker), when in fact the number of actual FTEs who worked will be less than the number that was budgeted for. These "unfilled positions" become part of the budget and hence are reflected in the unencumbered funds.

The appropriations process also commonly contributes to buildups in fund balances. A combination of the complexity of state budgets and a part time legislature that typically includes few members who are financial experts often leads to very little review of how agencies spent the prior year appropriation. Even without attempts to 'game' the system as described above, amounts that weren't needed in the prior year often are appropriated again... and again.

Now let us consider what two alternative approaches to this 'snowball' effect might have yielded for taxpayers over the last seven years. Each may be subject to a certain degree of philosophical criticism but both the most conservative and the more aggressive approaches come to the same conclusion: an enormous amount of money should have been returned to taxpayers.

Let's start with the most conservative approach, which we'll call the Adjusted Allowable Balance method and presumes that the unencumbered fund balances as of June 30, 2003 were at appropriate levels. This method also allows for those beginning fund balances to expand or contract each year based on changes in the Consumer Price Index and population. The difference between the actual ending balance and the Adjusted Allowable Balance should have been returned to taxpayers each year.

Non-fee funds that have negative balances are excluded from this calculation; operating money is generally not transferred between agencies so 'netting' these negative balances against positive balance funds would mask excess buildup in the positive balance funds. The existence of these negative fund balances alone are troubling and merit an examination of their own. The reasons that a negative balance would exist are rather limited. For example, they could signal an agency that has overspent their funds or they could be simply awaiting a transfer of funds from the federal accounts.

Additionally, it should also be noted that the calculation is performed separately on the Pooled Money Investment Board, which invests idle cash mostly on behalf of municipalities. Any excess buildup in this fund would be the responsibility of municipalities, hence the separate calculation. That does not suggest that they shouldn't be subject to the same scrutiny.

As detailed in Appendix "A", this method shows that \$1.95 billion should have been returned to taxpayers over the last six years (\$1.28 billion from the State and \$674 million from the Pooled Money Fund). This is the most conservative calculation because it 'allows' for a combined total of approximately \$2.1 billion in unencumbered cash balances at the end of FY 2009 by virtue of allowing the base year balances to grow by inflation and population factors.

There is also a more aggressive method of calculating what should have been returned to taxpayers, which we'll call the "SGF 7.5% Excess Method." Kansas state law (K.S.A. 75-6702(b)) requires an ending balance in the state general fund of at least 7.5% of the amount authorized to be expended in that fiscal year. This method assumes that any amount in excess of the minimum ending balance should be returned to taxpayers.

As shown in Appendix "B", this method would have returned \$3.1 billion to taxpayers (\$2.4 billion from the State and \$674 million from municipal funds) and still leaves combined unencumbered cash balances of \$887.1 million at the end of FY 2009. The amount available from the Pooled Municipal Funds is calculated in the same manner as in Appendix "A" because it's unknown at this point whether any municipalities in the fund have minimum fund balance requirements.

A conservative calculation method shows that \$1.95 billion should have been returned to tax payers over the last six years.

The exact amount available to be returned to taxpayers is subject to many variables, including, appropriately, the discretion and budget philosophy of elected officials and agency managers. There is sufficient evidence, however, to reasonably state that vast amounts were (and are) available for return to taxpayers. The amounts calculated herein range from \$1.95 billion to \$3.1 billion and both calculations still result in hundreds of millions in unencumbered ending balances. It's possible that some of the money in Pooled Municipal Funds are encumbered at the local level and not available for return (although the 221% growth rate is noteworthy), but these calculations also presume that there was no wasteful spending (remember, our calculations only deal with 'carryover' amounts).

Imagine the economic stimulus over six years that having this money circulating through the hands of Kansas' private citizens might have provided the state's economy (and as a consequence, its tax revenues).

While some state agencies may be able to justify the excess balances, others would be hard pressed to explain the retention of these monies. For example, the amount retained in the State's Economic Development Initiatives Fund grew by 377% (\$1.4 million to \$6.7 million) from 2003 thru 2009. One has to wonder how much economic development is stimulated by holding these funds in the government's hands instead of returning them to the economy.

Table 3: Select Agency Growth Rates

Agency	(millions)		Growth %
	FY 2003	FY 2009	
Attorney General	2.8	12.8	357%
Dept. of Health & Environment	35.7	188.4	428%
Fort Hays State University	11.3	30.9	173%
Secretary of State	5.7	12.4	118%
State Lottery	2.3	7.7	235%

Even those fund balances that represent grant allocations for things such as child welfare provide little or no benefit when the government retains the funds instead of spending them in the designated area of need. If agencies believe that the money is truly needed to provide a service, then they should spend it on those services; holding it in a savings account simply deprives taxpayers of needed services (although the fact that the money was not spent on services seems to imply that agencies must not have thought that more services were needed).

The nature of the type of funding source is also integral to the analysis of these carryover funds. Fee accounts are often overlooked by legislators and because of this lack of oversight they often contain their own source of abuse of the citizen's dollar. For example, The Board of Accountancy is funded by fees paid by Certified Public Accountants (CPAs) and their firms. These fees are collected to regulate and promote the profession in the state of Kansas. It is not hard for one to understand that these fees are a cost of doing business and are passed on to the clients of CPAs and hence become a cost increment for those businesses. A quick look at the Board's unencumbered fund balances from 2006 thru 2009, which include the current economic decline, reveals a 38% increase. Clearly, any fee that exceeds the cost of providing the service is simply a backdoor tax, which in this case is imposed on CPAs and their clients. The nearly half million dollars that sit in the coffers of the Accountancy Board represent monies that could be circulating through the economy. As a licensed CPA who is happy with the work of the Board, I chose them as the example not because they are a poster child for the abuse but in fact are more conservative in their rate of growth than many. However, they characterize what has become a consistently growing area of government revenues and unencumbered funds.

Similarly, encumbered funds are often overlooked as an avenue to discover waste and unnecessary expenditures. From one month to the next encumbrances with few exceptions should remain relatively stable. The nature of bureaucracies is for revenues to equal expenditures. If a bureaucrat reaches the end of the year and they have unspent monies, the tendency of the legislature is to lower the bureaucrat's budget by the amount of the excess. This perverse incentive often results in 'binge' buying as the fiscal year end approaches when

bureaucrats have uncommitted funds in the till. While the scope of this study did not include encumbered funds, the author encourages taxpayers to study the state transparency website (www.kansas.gov/kanview) to look for unusually large agency expenditures in the last quarter of the fiscal year. The nature of these expenditures can be quite telling. If an agency has large purchases of office furniture or supplies during the last few months of the year, it could be an indication of a budget that is bloated.

Now how do we sort through those funds that have legitimate basis for retention and those that should be capped and returned to taxpayers? The process can be long and daunting. Bureaucrats and the various special interests, which may have a 'dog in the fight' for each fund, typically have very reasonable sounding explanations for these accumulations of monies. Certainly, legislators need to start examining these unencumbered fund balances and returning excess balances to the citizens or insist that they are spent on the programs they were allocated to. However, ultimately the citizens of the state need to be more proactive in their own investigations of these fund balances and demanding that their government leaders explain the need to remove this money from their citizens' pockets. Waste, inefficiency and corruption are direct beneficiaries when we as citizens cede all oversight to our elected officials and bureaucrats. An informed citizenry is an essential tool to maintaining the integrity and efficiency of the government.

About the Author

Steven J. Anderson, CPA, MBA, is a partner in the firm of Anderson, Reichert & Anderson, with offices in Osborne, Kansas and Edmond, Oklahoma. Anderson worked for Oklahoma Governor Frank Keating from 1999 to 2002 in the Office of State Finance and has been a Research Fellow for the Oklahoma Council of Public Affairs since 2002. Anderson, Reichert & Anderson has extensive experience with state, county, city and school governmental units and primarily represents small businesses.

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The data referenced in this report was obtained by the Flint Hills Center for Public Policy through an open records request with the Kansas Department of Administration. Flint Hills staff combed through 3,717 pages of data and built multi-year comparative tables by fund, agency and a few fund types, each of which can be found at www.flinthills.org.

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Appendix "A": Adjusted Allowable Balance Method

	Actual Ending Balances (millions)						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Federal Funds	5.3	(10.1)	12.6	0.0	(35.1)	(15.7)	(14.8)
State General Fund	122.7	327.1	481.1	710.8	911.7	512.6	39.9
State Fee Funds	133.4	185.7	189.4	182.3	228.2	224.6	241.3
Pooled Money Investment Board	<i>excluded - separate calculation below for possible return by municipal governments</i>						
Other Funds w/ Negative Balances	<i>excluded - negative balance funds would mask excess positive balances</i>						
Other Funds w/ Positive Balances	1,101.9	1,164.0	1,290.5	1,629.5	1,733.6	2,157.7	1,500.7
Balances included	1,363.3	1,666.7	1,973.6	2,522.6	2,838.4	2,879.2	1,767.1
Inflation factor ¹		3.3%	3.4%	2.5%	4.1%	0.1%	2.7%
Population factor ²		0.3%	0.4%	0.5%	0.8%	0.9%	0.9%

	Allowable Adjusted Balance						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Prior year adjusted ending balance		1,363.3	1,412.4	1,466.0	1,510.0	1,584.0	1,599.9
Inflation factor		45.0	48.0	36.7	61.9	1.6	43.2
Population factor		4.1	5.6	7.3	12.1	14.3	14.4
allowable current year balance		1,412.4	1,466.0	1,510.0	1,584.0	1,599.9	1,657.5
Actual change in year end balance		303.4	306.9	549.0	315.8	40.8	(1,112.1)
Less: Allowable change		(49.1)	(53.7)	(44.0)	(74.0)	(15.8)	(57.6)
Return to taxpayers - annual		254.3	253.2	505.0	241.8	25.0	0.0
Return to taxpayers - cumulative			507.6	1,012.6	1,254.4	1,279.3	1,279.3

	Actual Ending Balances (millions)						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Pooled Municipal funds	338.2	472.2	521.2	790.9	867.1	966.1	1,085.1
Inflation factor ¹		3.3%	3.4%	2.5%	4.1%	0.1%	2.7%
Population factor ²		0.3%	0.4%	0.5%	0.8%	0.9%	0.9%

	Allowable Adjusted Balance						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Prior year adjusted ending balance		338.2	350.4	363.7	374.6	393.0	396.9
Inflation factor		11.2	11.9	9.1	15.4	0.4	10.7
Population factor		1.0	1.4	1.8	3.0	3.5	3.6
allowable current year balance		350.4	363.7	374.6	393.0	396.9	411.2
Actual change in year end balance		134.0	49.0	269.7	76.2	99.0	119.0
Less: Allowable change		(12.2)	(13.3)	(10.9)	(18.4)	(3.9)	(14.3)
Return to taxpayers - annual		121.8	35.7	258.8	57.8	95.1	104.7
Return to taxpayers - cumulative			157.5	416.3	474.1	569.2	673.9

	Total Return to Taxpayers						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
State & Municipal Funds - annual		376.1	288.9	763.8	299.7	120.0	104.7
State & Municipal Funds - cumulative			665.1	1,428.9	1,728.5	1,848.6	1,953.3

¹CPI, All Urban Consumers; annual change for each fiscal year for the calendar year in which the fiscal year ends; e.g., the change for FY 2004 is the annual change for calendar year 2004. The change for FY 2009 reflects CPI change for the 6 months ended June 30, 2009.

²Change in U.S. Census Bureau population estimate as of July 1 for the fiscal year just ended. Growth rate for FY 2009 assumed to be equal to the previous calendar year.

Appendix "B": SGF 7.5% Excess Method

	Actual Ending Balances (millions)						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Federal Funds	5.3	(10.1)	12.6	0.0	(35.1)	(15.7)	(14.8)
State General Fund	122.7	327.1	481.1	710.8	911.7	512.6	39.9
State Fee Funds	133.4	185.7	189.4	182.3	228.2	224.6	241.3
Pooled Money Investment Board	<i>excluded - separate calculation below for possible return by municipal governments</i>						
Other Funds w/ Negative Balances	<i>excluded - negative balance funds would mask excess positive balances</i>						
Other Funds w/ Positive Balances	1,101.9	1,164.0	1,290.5	1,629.5	1,733.6	2,157.7	1,500.7
Balances included	1,363.3	1,666.7	1,973.6	2,522.6	2,838.4	2,879.2	1,767.1
State General Fund expenditures	4,137.5	4,316.5	4,690.1	5,139.4	5,607.7	6,101.8	6,348.6
7.5% required ending balance	310.3	323.7	351.8	385.5	420.6	457.6	476.1
Prior year adjusted ending balance		310.3	323.7	351.8	385.5	420.6	457.6
Actual change in year end balance		303.4	306.9	549.0	315.8	40.8	(1,112.1)
Less: Allowable change		(13.4)	(28.0)	(33.7)	(35.1)	(37.1)	(18.5)
Return to taxpayers - annual	1,053.0	290.0	278.9	515.3	280.7	3.7	0.0
Return to taxpayers - cumulative		1,343.0	1,621.8	2,137.1	2,417.8	2,421.6	2,421.6

	Actual Ending Balances (millions)						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Pooled Municipal funds	338.2	472.2	521.2	790.9	867.1	966.1	1,085.1
Inflation factor ¹		3.3%	3.4%	2.5%	4.1%	0.1%	2.7%
Population factor ²		0.3%	0.4%	0.5%	0.8%	0.9%	0.9%

	Allowable Adjusted Balance						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Prior year adjusted ending balance		338.2	350.4	363.7	374.6	393.0	396.9
Inflation factor		11.2	11.9	9.1	15.4	0.4	10.7
Population factor		1.0	1.4	1.8	3.0	3.5	3.6
allowable current year balance		350.4	363.7	374.6	393.0	396.9	411.2
Actual change in year end balance		134.0	49.0	269.7	76.2	99.0	119.0
Less: Allowable change		(12.2)	(13.3)	(10.9)	(18.4)	(3.9)	(14.3)
Return to taxpayers - annual		121.8	35.7	258.8	57.8	95.1	104.7
Return to taxpayers - cumulative			157.5	416.3	474.1	569.2	673.9

	Total Return to Taxpayers						
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
State & Municipal Funds - annual		411.8	314.6	774.1	338.5	98.8	104.7
State & Municipal Funds - cumulative			1,779.4	2,553.4	2,892.0	2,990.8	3,095.5

¹CPI, All Urban Consumers; annual change for each fiscal year for the calendar year in which the fiscal year ends; e.g., the change for FY 2004 is the annual change for calendar year 2004. The change for FY 2009 reflects CPI change for the 6 months ended June 30, 2009.

²Change in U.S. Census Bureau population estimate as of July 1 for the fiscal year just ended. Growth rate for FY 2009 assumed to be equal to the previous calendar year.

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State of Kansas
Unencumbered Fund Balances - Agency Totals

		Fiscal Year Ended June 30							
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
16 Total		Abstracters' Board Of Examiners	36,426.49	35,399.13	33,550.06	31,874.71	29,414.51	26,136.00	20,409.65
28 Total		Board of Accountancy	338,806.94	380,900.24	244,765.46	329,821.26	368,989.85	441,141.47	455,533.70
34 Total		Adjutant General	4,238,965.93	10,084,287.32	(717,427.98)	1,102,562.91	7,712,651.23	8,168,842.60	(1,240,904.10)
39 Total		Department of Aging	6,162,401.29	5,138,740.75	4,888,350.88	5,547,099.55	3,454,400.23	3,069,705.77	1,656,638.88
46 Total		Department of Agriculture	4,267,984.56	3,429,714.67	3,815,796.11	3,836,767.41	2,235,767.48	4,602,263.28	2,823,809.21
55 Total		Animal Health Department	1,331,156.97	1,392,677.45	1,447,432.05	1,245,329.75	1,185,534.36	1,076,390.74	830,923.25
58 Total		Kansas Human Rights Commission	149,934.38	161,087.68	51,736.44	52,097.19	127,424.72	117,148.09	36,993.36
82 Total		Attorney General	2,796,508.28	3,949,569.77	5,485,002.55	6,119,703.28	7,929,899.57	10,245,811.87	12,834,856.56
83 Total		Attorney General--KS Bureau of Investigation	1,118,492.23	1,074,015.38	816,064.79	1,085,846.24	1,488,909.99	2,723,014.73	3,038,848.55
94 Total		Bank Commissioner	3,538,778.30	4,055,472.21	3,165,971.17	3,333,587.28	2,648,658.59	2,268,579.22	2,018,245.76
100 Total		Kansas Board of Barbering	8,556.76	12,060.83	4,668.47	450.84	1,458.64	2,269.91	8,723.83
102 Total		Behavioral Sciences Regulatory Board	323,034.12	298,259.59	195,140.10	244,744.22	250,466.80	257,673.65	127,030.82
105 Total		State Board of Healing Arts	1,135,418.63	1,349,817.02	697,752.67	909,378.13	1,067,019.84	1,537,317.58	1,786,417.49
122 Total		Citizens' Utility Ratepayer Board	148,344.57	95,644.37	58,200.24	209,876.82	160,745.96	166,820.66	155,371.16
143 Total		Corporation Commission	9,991,608.58	9,626,635.09	9,985,921.19	9,736,991.06	7,512,215.98	11,708,946.29	11,607,557.66
147 Total		Inmate Benefit Fund	2.19	0.00	0.00	0.00	0.00	0.00	0.00
149 Total		KS State Bd of Cosmetology	396,020.65	403,755.36	359,568.13	296,405.23	325,205.19	241,119.86	239,499.90
159 Total		State Dept. of Credit Unions	365,589.96	389,465.17	232,190.94	250,155.54	190,152.15	133,381.15	165,984.02
167 Total		Dental Board	278,730.03	33,069.12	106,760.59	82,095.31	225,595.42	91,692.90	232,210.05
171 Total		KS Health Policy	0.00	0.00	0.00	13,595,476.81	225,507,434.96	226,916,932.20	151,020,206.99
172 Total		Dept. of Administration - Division of Printing	2,788,142.86	2,758,150.70	0.00	0.00	0.00	0.00	0.00
173 Total		Dept of Administration	94,249,990.45	105,971,473.61	159,566,614.05	229,152,560.52	53,477,740.93	(14,064,571.93)	(6,807,883.03)
175 Total		KS Housing Resources Corporation - Division of K DFA	0.00	4,316,630.97	4,742,570.55	5,783,327.90	438.52	415.44	0.00
176 Total		KS Development Finance Authority	1,380,727.61	1,725,877.68	1,772,733.14	348,899.09	530,156.88	1,229,520.12	1,739,371.52
177 Total		Ellsworth Correctional Facility	5,151.49	17,691.19	12,891.93	10,377.00	16,780.90	273,198.90	207,711.80
195 Total		El Dorado Correctional Facility	0.00	0.00	7,017.56	(52.38)	17.69	(123,395.53)	4,750.18
204 Total		State Board of Mortuary Arts	159,760.01	154,366.41	164,577.40	182,209.56	214,746.46	228,543.64	209,170.43
206 Total		Emergency Medical Services Board	703,885.90	1,498,462.07	1,030,657.40	746,124.22	738,836.71	464,958.42	221,728.20
234 Total		Fire Marshal	3,004,476.12	2,469,750.90	2,437,834.32	2,365,320.05	2,280,832.53	1,886,746.69	2,277,657.47
246 Total		Fort Hays State University	11,297,117.35	14,014,598.71	17,439,209.63	7,702,678.61	21,151,551.68	25,956,537.19	30,917,579.50
247 Total		Governmental Ethics Commission	143,374.87	195,093.92	235,045.60	265,122.85	289,112.70	358,301.73	406,395.95
252 Total		Governor	103,282.48	278,811.78	293,249.58	1,341,612.55	1,660,723.21	2,443,995.24	14,467,767.93
261 Total		KS Guardianship Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264 Total		Dept of Health & Environment	35,689,058.18	58,482,803.98	86,914,597.25	183,937,312.29	192,108,662.94	144,415,098.70	188,425,582.65
266 Total		Hearing Aid Dispensers, Board of Examiners	30,323.01	28,379.53	23,524.62	16,956.40	12,443.19	14,380.58	25,270.94
270 Total		Health Care Stabilization Fund Board of Governors	428,214.28	243,154.28	929,348.18	469,806.77	4,060,748.77	2,889,021.13	1,893,791.80
276 Total		Dept of Transportation	(614,560,682.48)	(646,983,504.13)	(643,363,939.51)	(713,717,238.99)	(767,305,565.36)	(393,697,054.14)	(669,479,658.20)
280 Total		Highway Patrol	7,841,488.64	10,772,885.12	9,468,234.80	8,350,030.96	6,458,196.41	10,457,367.29	14,635,833.10
288 Total		State Historical Society	3,284,551.42	3,353,655.07	3,414,172.92	3,272,788.77	3,911,614.97	4,661,513.81	5,266,901.47
291 Total		Kansas Home Inspectors Registration Fee Fund	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
296 Total		Department of Labor	397,640,523.42	337,105,627.67	448,923,093.66	588,840,765.30	643,480,098.03	659,067,855.61	345,062,051.68
300 Total		Department of Commerce	22,288,773.44	23,716,459.00	14,709,560.59	18,677,085.12	12,807,347.27	14,043,608.96	26,909,385.44
313 Total		Hutchinson Correctional Facility	118,976.06	84,381.78	78,292.83	98,381.95	71,153.12	1,590,491.24	633,636.48
319 Total		Topeka Juvenile Correctional Facility	(5,480,319.92)	(102,234.31)	243,459.38	0.00	0.00	0.00	0.00
325 Total		Beloit Juvenile Correctional Facility	72,863.46	147,203.79	117,689.59	97,004.77	34,468.15	60,269.86	38,158.33
328 Total		State Board of Indigents' Defense Services	44,532.61	2,976.13	156,467.20	128,209.66	47,917.23	50.00	51.64
330 Total		Information Network Of Kansas	0.00	2,317.60	2,317.60	2,314.68	2,314.68	1,162.43	2,312.62
331 Total		Insurance Department	12,674,098.43	12,497,011.73	13,336,530.12	11,533,709.72	18,799,861.30	23,070,926.30	19,713,995.01
349 Total		Judicial Council	173,490.47	140,577.21	171,338.75	134,408.78	274,369.82	419,740.62	369,407.17
350 Total		Juvenile Justice Authority	4,566,454.25	3,606,541.66	1,656,577.62	1,034,422.22	1,231,235.52	1,592,776.52	1,886,832.95

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State of Kansas
Unencumbered Fund Balances - Agency Totals

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
352 Total		Kansas Juvenile Correctional Complex	0.00	0.00	0.00	138,879.42	212,249.52	(88,484.40)	(56,301.42)
355 Total		Atchison Juvenile Correctional Facility	21,805.35	5,670.75	10,914.47	(12,548.61)	35,702.94	56,894.00	12,969.63
359 Total		Kansas Arts Commission	8,810.48	140,476.52	97,796.47	95,271.11	20,867.63	119,606.12	57,293.54
360 Total		Kansas, Inc.	2,317.66	4,442.02	28,044.79	28,201.86	10,461.78	3,916.98	3,551.00
363 Total		Kansas Neurological Institute	183,632.54	132,401.30	163,010.11	98,581.80	86,856.35	221,697.92	204,639.45
365 Total		Kansas Public Employees Retirement System	(5,159,432.33)	(5,524,880.75)	(5,903,847.62)	(9,996,699.61)	(10,412,388.20)	(8,655,515.81)	(4,699,207.52)
367 Total		Kansas State University	55,480,090.63	70,780,079.64	21,364,256.91	5,103,540.67	43,031,958.01	62,783,743.05	51,154,021.67
367A Total		Kansas State University Veterinary Medical Center	4,560,564.62	7,307,552.07	7,676,451.74	6,401,166.15	4,732,050.44	3,792,381.99	2,312,282.09
367B Total		Kansas State University Extension & Ag Research	12,562,591.57	11,849,285.95	11,524,948.30	11,006,838.11	11,266,651.95	15,613,750.55	15,008,957.96
371 Total		Kansas Technology Enterprise Corporation	70,575.64	75,617.20	99,782.58	120,897.63	55,924.96	24,819.95	6,278.77
373 Total		State Fair Board	(410,707.98)	9,886,788.63	198,697.83	353,772.17	572,988.50	656,685.40	887,546.92
379 Total		Emporia State University	13,284,241.53	15,318,599.98	12,831,490.60	9,957,385.89	15,508,149.95	19,390,637.02	17,921,683.99
385 Total		Pittsburg State University	9,807,520.47	10,407,013.82	11,830,010.56	10,972,163.87	9,588,200.68	15,395,955.24	23,647,352.56
400 Total		Lansing Correctional Facility	39,210.56	52,238.81	100,674.16	169,718.19	130,464.20	1,643,455.27	794,762.98
408 Total		Larned Correctional Mental Health Facility	5,834.42	4,874.95	5,614.49	1,694.37	1,187.91	14,295.23	59,042.75
410 Total		Larned State Hospital	863,753.21	1,260,137.80	1,197,381.80	428,814.05	176,590.12	1,043,014.45	1,191,956.36
412 Total		Larned Juvenile Correctional Facility	(1,850,500.14)	(45,449.52)	6,900.55	7,939.63	7,939.63	7,939.88	12,165.88
422 Total		Legislative Coordinating Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425 Total		Legislative Research Department	0.00	55,407.35	59,428.24	60,278.00	0.00	0.00	0.00
428 Total		Legislature	77,717.08	127,177.95	95,603.73	86,632.66	89,176.59	187,137.47	102,635.86
434 Total		Library, State	5,907.35	18,491.23	474,091.59	681,133.85	457,897.48	185,720.22	82,567.30
446 Total		Lieutenant Governor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Total		Kansas Lottery	2,279,421.91	2,122,380.63	605,743.83	2,407,057.86	456,916.79	236,897,161.40	7,717,225.72
482 Total		Nursing, Board Of	741,465.46	700,983.67	442,352.93	467,375.18	647,094.51	682,452.68	680,934.72
488 Total		Optometry Examiners, Board Of	96,855.72	153,404.65	158,288.25	226,658.18	259,046.68	278,080.88	290,523.79
494 Total		Osawatomie State Hospital	676,352.71	1,194,296.67	1,618,093.74	1,932,662.02	322,958.69	1,534,280.25	2,455,908.43
507 Total		Parsons State Hospital And Training Center	325,379.36	464,678.16	240,978.01	26,642.34	111,308.80	52,945.26	129,076.80
521 Total		Department Of Corrections	52,535.52	(134,245.49)	(608,675.05)	1,085,377.48	746,701.45	8,226,764.60	2,213,152.49
522 Total		Department Of Corrections-Correctional Industries	3,542,102.99	3,124,579.54	3,224,738.62	3,384,599.94	3,751,419.79	4,418,395.98	4,015,128.00
523 Total		Kansas Parole Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529 Total		Ks Commsn On Peace Officers Stnds And Training	0.00	0.00	0.00	0.00	0.00	758,560.08	601,151.63
531 Total		Pharmacy, Board Of	1,337,687.96	1,283,763.49	475,450.00	569,442.74	792,323.99	636,926.11	936,803.04
540 Total		Post Audit, Legislative Division Of	(800,000.00)	(890,000.00)	(890,000.00)	(890,000.00)	(890,000.00)	(1,641,696.00)	0.00
543 Total		Real Estate Appraisal Board	485,957.44	538,508.03	231,501.50	210,241.16	190,138.69	202,021.94	159,113.10
549 Total		Real Estate Commission	1,259,367.99	1,398,397.22	1,054,806.50	1,323,982.78	1,546,363.70	1,654,192.86	1,360,867.83
553 Total		Kansas Racing And Gaming Commission	2,270,158.08	990,692.08	986,671.82	897,426.65	1,209,051.02	2,879,620.32	2,032,884.17
555 Total		Rainbow Mental Health Facility	394,160.69	573,142.94	812,402.77	277,191.87	170,580.71	560,798.56	1,025,155.07
561 Total		Board Of Regents	3,623,343.33	5,442,975.10	6,167,138.58	3,327,036.83	3,543,610.21	36,433,817.68	29,423,761.94
562 Total		Board Of Tax Appeals	5,071.41	178,016.97	354,110.36	429,720.52	514,273.16	600,172.74	510,757.69
565 Total		Department Of Revenue	119,318,986.71	119,777,642.47	112,556,455.09	122,126,944.99	108,292,043.47	119,470,574.09	137,958,951.61
579 Total		Revisor Of Statutes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581 Total		Norton Correctional Facility	124,895.95	107,862.19	57,415.14	23,243.28	23,364.25	4,741,375.02	508,763.06
604 Total		Kansas State School For The Blind	605,609.47	529,443.18	464,721.54	143,665.15	12,985.68	246,041.74	341,111.06
610 Total		School For The Deaf	929,154.35	962,339.93	997,179.27	443,635.42	564,144.61	653,099.05	1,126,000.21
622 Total		Secretary Of State	5,715,615.17	14,945,256.52	28,370,200.83	12,523,472.03	13,231,497.55	13,608,550.23	12,436,559.53
625 Total		Office Of The Securities Commissioner Of Kansas	272,258.55	288,963.60	490,460.85	134,620.94	1,431,269.31	254,903.76	1,546,478.99
626 Total		Kansas Sentencing Commission	(1,310,721.60)	106,649.51	228,867.95	439,585.34	642,785.06	805,592.56	1,181,804.46
629 Total		Dept. Of Social And Rehabilitation Services	(651,846.17)	61,003,946.41	64,791,651.03	70,290,997.87	31,151,332.29	34,476,110.58	44,330,462.92
634 Total		State Conservation Commission	190,269.27	240,439.24	175,657.81	60,242.01	(3,270.19)	30,175.66	(89,736.23)
652 Total		Department Of Education	2,503,878.17	2,661,063.34	13,619,442.78	2,015,065.06	(747,051.97)	123,417,719.60	106,057.90

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**State of Kansas
Unencumbered Fund Balances - Agency Totals**

		Fiscal Year Ended June 30							
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
660	Total	Topeka Correctional Facility	239,465.63	594,629.07	175,771.47	117,752.69	152,303.47	129,649.95	292,449.34
663	Total	Technical Professions, State Board Of	1,151,543.54	1,073,954.36	569,034.60	594,686.74	670,154.21	811,188.40	1,013,952.16
670	Total	State Treasurer	18,521,852.05	23,296,010.25	27,336,583.18	25,994,093.22	38,717,016.35	27,739,836.95	49,832,079.80
671	Total	Pooled Money Investment Board	338,213,837.86	472,159,731.39	521,201,124.17	790,903,498.74	867,092,428.79	966,121,227.29	1,085,099,921.20
677	Total	Judicial Branch	7,729,114.28	8,312,223.07	7,615,175.82	9,307,293.17	9,655,557.71	9,771,960.18	10,382,661.37
682	Total	University Of Kansas	40,894,856.30	56,406,598.14	49,038,577.50	56,162,510.81	63,678,545.60	76,378,280.59	86,863,551.20
683	Total	University Of Kansas Medical Center	57,516,884.67	57,417,142.09	4,252,184.48	13,205,868.13	30,761,111.61	33,476,215.07	31,445,611.98
694	Total	Commission On Veterans Affairs	(1,847,551.84)	(4,300,827.40)	800,724.73	609,950.85	1,220,052.77	(3,208,387.45)	826,625.20
700	Total	Veterinary Examiners, Board Of	279,043.13	214,162.89	172,538.85	149,948.73	224,537.84	298,961.21	219,802.95
709	Total	Kansas Water Office	2,382,945.53	2,611,984.28	12,535,455.18	13,703,867.29	14,208,098.32	13,649,752.88	2,880,057.70
710	Total	Kansas Department Of Wildlife And Parks	16,813,775.75	17,910,808.23	21,573,921.80	21,403,694.41	20,063,651.99	20,073,503.49	20,975,781.17
712	Total	Winfield Correctional Facility	20,491.97	29,418.22	17,240.50	21,677.18	25,756.12	1,304.08	21,627.36
715	Total	Wichita State University	35,050,224.76	29,291,046.17	28,341,708.18	15,102,645.83	29,782,250.75	35,932,761.63	42,627,056.71
1000	Total	State General Fund	122,733,886.10	327,061,166.65	481,050,654.19	710,796,843.14	911,704,743.89	512,612,795.30	39,889,992.23
2295	Total	State Budget Stabilization Fund	369,156.27	358,307.05	0.00	0.00	0.00	0.00	0.00
8001	Total	Kansas Educational Building	6,602,448.85	6,089,056.84	8,144,093.21	9,784,174.21	13,786,803.97	17,561,779.94	17,476,127.98
8100	Total	State Institutions Building Fund	15,387,072.62	15,316,881.32	11,732,065.61	10,951,250.19	12,919,616.59	12,210,158.07	10,099,315.85
8600	Total	Corrections Institutions Building	1,585,101.97	2,046,423.25	1,474,259.96	1,510,453.10	1,916,089.20	2,383,442.92	1,681,256.34
2000	Total	Children's Initiatives	2,842,812.54	3,240,850.24	3,147,150.88	3,708,488.67	743,549.81	12,747,981.39	185,405.69
7000	Total	Kansas Endowment for Youth	0.00	42,981.24	512,837.10	208,554.51	4,635,675.91	8,457,176.37	16,738,905.40
1800	Total	State Water Plan	1,849,499.51	2,203,882.69	7,682,094.42	9,591,891.65	9,052,461.05	2,846,478.58	1,205,720.17
1900	Total	State Economic Development Initiatives	1,403,082.24	2,974,689.19	2,231,876.02	3,136,490.76	10,594,032.23	5,275,211.52	6,686,703.10
Grand Total			918,556,452.11	1,342,381,940.18	1,643,447,087.92	2,355,330,584.78	2,743,926,006.59	3,220,584,213.31	1,955,000,862.37
Federal Funds			5,277,975.06	(10,143,820.96)	12,628,451.49	(9,018.47)	(35,123,631.73)	(15,744,629.51)	(14,777,861.41)
State General Fund			122,733,886.10	327,061,166.65	481,050,654.19	710,796,843.14	911,704,743.89	512,612,795.30	39,889,992.23
State Fee Funds			133,435,883.71	185,687,706.67	189,395,158.12	182,266,369.39	228,164,977.41	224,618,554.24	241,328,784.65
Pooled Money Investment Board			338,213,837.86	472,159,731.39	521,201,124.17	790,903,498.74	867,092,428.79	966,121,227.29	1,085,099,921.20
Other State Funds with Negative Balance			(782,964,776.70)	(796,352,699.76)	(851,278,990.29)	(958,106,498.26)	(961,535,273.24)	(624,731,603.63)	(897,194,041.41)
Other State Funds with Positive Balance			1,101,859,646.07	1,163,969,856.19	1,290,450,690.24	1,629,479,390.24	1,733,622,761.47	2,157,707,869.62	1,500,654,067.11
total funds			918,556,452.11	1,342,381,940.18	1,643,447,087.92	2,355,330,584.78	2,743,926,006.59	3,220,584,213.31	1,955,000,862.37

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B

**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
16	2700	Abstracters' Board Of Examiners	36,426.49	35,399.13	33,550.06	31,874.71	29,414.51	26,136.00	20,409.65
16 Total		Abstracters' Board Of Examiners	36,426.49	35,399.13	33,550.06	31,874.71	29,414.51	26,136.00	20,409.65
28	2701	Board Of Accountancy Fee Fund	337,492.82	379,586.12	243,451.34	314,711.00	338,989.85	411,141.47	393,128.70
28	9414	Credit Card Clearing	1,314.12	1,314.12	1,314.12	110.26	0.00	0.00	45,000.00
28	2715	Special Litigation Reserve Fund	0.00	0.00	0.00	15,000.00	30,000.00	30,000.00	17,405.00
28 Total		Board of Accountancy	338,806.94	380,900.24	244,765.46	329,821.26	368,989.85	441,141.47	455,533.70
34	2003	Inaugural Expense	0.00	0.00	0.00	0.00	0.00	188.72	188.72
34	2027	Emergency Management Fee Fund	(30,708.91)	763.96	0.00	0.00	0.00	0.00	0.00
34	2081	Nuclear Safety Emergency Management Fee	50,023.69	(3,942.04)	130,278.35	788,376.98	44,574.57	(43,810.06)	23,156.36
34	2152	Military Fees Fund	(829,120.51)	(133.63)	(13,631.22)	27,571.34	24,809.30	6,045.53	183,070.23
34	2171	Armories And Units General Fees	10,384.02	8,408.71	6,393.03	2,364.78	11,763.63	35,691.02	64,425.11
34	2184	NG-Federal Forfeiture	38,224.72	33,811.62	26,137.00	26,499.26	28,658.37	29,365.71	46,068.31
34	2303	Military Emergency Relief Fund	0.00	0.00	25,306.55	0.00	0.00	0.00	0.00
34	2357	Adjutant General Expense	0.00	37,270.63	0.00	0.00	3,614,648.49	5,064,740.60	2,477,879.24
34	2400	Conversion Of Materials & Equip. - Miliary	36,083.84	0.00	36,465.63	38,794.88	37,752.02	39,242.57	23,446.81
34	2419	State Emergency Fund Allocation - Tornado Damage	0.00	0.00	(8,869.54)	0.00	0.00	0.00	0.00
34	2421	State Emergency Fund Allocation - Flood Relief	973.09	3,512.34	0.00	0.00	0.00	0.00	0.00
34	2425	State Emergency Allocation Several Disasters	0.00	1,889,115.88	108,187.33	0.00	341.33	26.25	0.00
34	2426	State Emergency Fund--Several Disasters Summer 2004	0.00	0.00	481.39	0.00	0.00	0.00	0.00
34	2441	State Emergency Weather Disasters	0.00	0.00	0.00	0.00	4,698,581.04	972,913.46	0.00
34	2445	State Emergency Weather Disaster Dec 06/Jul 07	0.00	0.00	0.00	0.00	0.00	10,594.38	0.00
34	2609	National Guard Life Insurance Premium Reimbursement	0.00	0.00	0.00	318,553.60	319,526.60	319,656.60	0.00
34	2658	Kansas Military Emergency Relief	0.00	0.00	0.00	0.00	0.00	24,921.56	101,784.28
34	3001	Emergency Management Fed Matching - Admin	(4,022.16)	879.22	879.22	879.22	879.22	879.22	879.22
34	3003	Emer Mgmt-Radef Instrument Maint. Fed Fund	(2,009.29)	490.71	490.71	490.71	490.71	490.71	490.71
34	3004	State Disaster Coordination Federal Fund	(4,984.06)	15.94	15.94	15.94	15.94	15.94	15.94
34	3005	Emergency Management Disaster - Federal	(1,270,764.25)	(607,887.93)	(501,727.57)	(3,355.15)	634,377.61	(161,208.63)	(379,432.26)
34	3014	Emergency Management Performance Grant - Federal	(7,549.43)	(79,968.36)	115,028.32	(61,186.13)	(218,032.70)	(261,091.97)	(578,907.21)
34	3015	EMPG Terrorism consequence management prep asst. - fed	9,281.90	(733,712.44)	(270,372.88)	(35,312.78)	0.00	0.00	0.00
34	3019	Emergency Management Fee Fund - Federal	0.00	29,948.31	(34,397.27)	(6,737.28)	(51,819.62)	(53,224.49)	(104,631.74)
34	3020	Radioactive Materials	(1,163.96)	(400.00)	(400.00)	0.00	0.00	0.00	0.00
34	3055	Military Fees Fund - Federal	0.00	(1,283,229.78)	(2,683,525.96)	(1,335,898.33)	(4,711,984.63)	(2,740,675.18)	(7,293,101.59)
34	3121	Hazardous Materials Emergency Preparedness - Federal	0.00	0.00	0.00	0.00	49,805.05	146,088.79	18,662.93
34	3609	Emergency Management Assistance Comp Act Federal	0.00	0.00	0.00	16,052.22	0.00	4,278.60	909.65
34	3611	Emergency Management Nuclear Civil Protection - Federal	(2,500.00)	0.00	0.00	0.00	0.00	0.00	0.00
34	3613	Homeland Security Federal	0.00	(22,099.65)	(236,491.16)	30,367.75	(544,461.71)	(238,955.11)	(121,654.69)
34	3788	Training And Support Of Title III Federal	55.20	55.20	55.20	65.20	65.20	65.20	65.20
34	7315	Civil Air Patrol-Grants & Contributions Federal	123.24	123.24	123.24	123.24	123.24	123.24	123.24
34	8306	National Guard Museum Assistance	0.00	0.00	0.00	0.00	0.00	270,000.00	270,000.00
34	8802	Adjutant General Training Center Projects K DFA	0.00	0.00	0.00	0.00	0.00	470,385.01	1,039,641.77
34	8865	National Guard Armory Renovation Projects K DFA	123,966.35	156.56	6,000,057.89	1,140,399.55	3,297,953.54	4,051,051.90	2,959,457.87
34	8866	National Guard Armory Renov, K DFA Series 2001W-6	129,297.08	10,982.24	8,364.16	456.40	665.61	695.79	714.47
34	8868	National Guard Armory Renov, K DFA Series 2003-1	5,993,375.37	36.34	31.91	70.97	4.07	4.27	4.39
34	8869	National Guard Armory Renov, K DA Series 2003J-2	0.00	4,550,447.78	(253,005.28)	46,975.71	65,479.20	68,448.29	70,287.48
34	8879	K DFA Ser 2004A-4 National Gurard Armory Renvtn Pjt	0.00	6,249,642.47	(3,173,302.97)	106,994.83	408,435.15	151,894.68	(49,698.54)
34	9439	Credit Card Clearing Fund	0.00	0.00	0.00	0.00	0.00	0.00	5,250.00
34 Total		Adjutant General	4,238,965.93	10,084,287.32	(717,427.98)	1,102,562.91	7,712,651.23	8,168,842.60	(1,240,904.10)
39	2014	General Fees Fund	28,988.33	33,832.25	0.00	0.00	0.00	18,516.11	0.00

State of Kansas
Unencumbered Fund Balances

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
39	2173	Conferences & Workshop Attend & Publication Fees	13,723.52	3,218.87	45,331.58	66,113.17	30,767.79	0.00	11,353.57
39	2334	Senior Services Fund	3,464,754.98	2,266,195.64	1,147,546.47	522,702.49	528,970.27	20,933.27	20,933.27
39	2335	State Medicaid Match Fund - Dept on Aging	0.12	0.12	0.00	0.00	0.00	0.00	0.00
39	2363	Medical Resources & Collection	1,472,813.15	1,657,801.45	1,864,478.59	1,901,693.43	1,891,800.08	1,744,675.83	1,499,759.95
39	2373	State Licensure Fees	0.00	0.00	0.00	0.00	0.00	285,070.48	293,922.65
39	2524	General Fees Fund	0.00	0.00	24,934.76	150,044.86	165,204.72	253,891.87	195,963.66
39	2660	Senior Citizen Nutrition Check-Off	0.00	55,625.30	1.54	165,064.43	219,020.88	109,896.81	114,103.56
39	2740	Non-Government Grant Fund	63,098.09	25,982.95	16,514.63	31,310.24	15,779.63	45,159.19	18,714.82
39	3022	Alzheimer's Disease Demonstration Grant-Fed Fund	(6,392.10)	324.69	4,031.06	0.00	0.00	0.00	0.00
39	3054	Title XIX Fund - Federal	(921,637.68)	(944,215.10)	(866,672.52)	(356,482.06)	(712,326.68)	(405,151.69)	(764,855.27)
39	3373	Senior Care Act-Social Service Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	3402	Older Americans Act - Federal	21,281.95	55,826.31	115,304.22	42,157.65	40,514.56	25,095.95	(53,455.69)
39	3406	Nutrition Fund-Federal	(278,711.00)	0.00	0.00	0.00	(47.96)	141.33	0.08
39	3408	Case Mix Project-Federal	23,924.32	46,335.75	52,828.50	24,793.23	23,076.62	82,112.04	42,307.91
39	3913	Shick Fund-Grants Federal	(15,208.69)	14,070.53	(28,266.33)	(56,828.13)	(34,422.93)	(1,830.01)	4,448.78
39	3916	Other Federal Grants & Assistance	0.00	0.00	917.13	0.00	0.00	0.00	0.00
39	5108	Intergovernmental Transfer Administration Fund	60,677.43	26,015.07	127,743.83	0.00	0.00	0.00	1.00
39	5110	Long Term Care Loan & Grant Fund	2,190,333.27	1,243,333.13	1,216,601.50	1,309,831.12	963,765.26	860,584.21	235,975.85
39	7309	Gifts And Donations	43,153.23	48,500.42	26,955.67	28,024.27	28,024.27	27,805.75	34,305.75
39	7523	Adult Care Licensing Revolving Fund	0.00	602,685.00	1,137,638.00	1,715,150.88	290,409.00	0.00	0.00
39	9233	Parking Deduction Clearing Fund	1,592.94	979.61	2,138.21	3,482.18	3,471.90	2,687.95	2,752.20
39	9400	Credit Card Clearing Fund	9.43	2,228.76	324.04	41.79	392.82	116.68	406.79
39 Total		Department of Aging	6,162,401.29	5,138,740.75	4,888,350.88	5,547,099.55	3,454,400.23	3,069,705.77	1,656,638.88
46	2004	Meat And Poultry Inspection Fees	8,209.56	16,253.73	26,450.61	31,611.74	45,924.74	35,301.93	61,434.23
46	2005	Wheat Quality Survey Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	2006	Entomology Fee Fund	48,346.04	51,728.48	86,234.03	64,327.10	64,893.69	91,020.51	95,696.22
46	2018	Grain Commodities Commission Services	9,467.95	9,771.94	5,886.44	9,486.42	9,219.63	25,273.55	29,294.86
46	2037	Water Structures	26,747.59	70,266.15	12,260.52	45,245.92	62,987.23	67,233.17	53,903.03
46	2043	Water Structures-State Highway	6,917.57	6,018.31	2,292.31	0.31	4,817.86	5,098.72	4,244.96
46	2095	Kansas Agricultural Remediation	1,865,380.67	1,061,698.08	1,115,762.28	1,518,091.12	1,368,594.71	1,282,472.30	102,600.78
46	2105	Dairy Fee Fund	104,657.84	151,463.99	137,712.07	158,440.76	99,547.67	178,819.66	117,719.76
46	2110	Water Resources Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	2117	Soil Amendment Fee	683.49	3,387.71	2,119.41	1,160.32	482.32	2,865.32	4,478.32
46	2118	Agricultural Liming Materials Fees	24,741.48	28,272.01	33,001.27	32,751.85	30,482.04	32,915.39	34,426.56
46	2165	Weights And Measures Fees	48,210.98	145,812.16	46,736.76	67,169.77	77,343.04	84,540.23	102,875.13
46	2168	Water Appropriation Certification	102,600.20	85,385.81	158,071.05	144,782.86	332,121.49	328,706.51	132,690.00
46	2187	Agricultural Seed Fees	7,618.97	14,780.71	16,858.46	12,221.52	12,673.52	13,859.52	41,860.42
46	2194	Chemigation Fees	35,846.77	47,894.25	63,581.37	40,752.71	43,742.93	61,460.61	67,568.41
46	2210	Plant Pest Emergency Response	13,019.60	21,488.62	19,925.46	19,575.36	18,575.36	18,325.36	13,920.36
46	2248	Agricultural Statistics	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	2268	Geographic Information System	0.00	0.00	1,036.17	0.00	0.00	0.00	0.00
46	2322	Publications Fees	31,426.56	40,417.70	43,596.86	13,666.25	19,898.14	27,599.75	22,417.74
46	2346	General Fees Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	2402	Conversion Of Materials & Equip.	2,454.31	3,705.88	0.00	38,582.75	40,919.75	73,629.75	63,020.00
46	2504	Computer Services	0.00	0.10	0.00	0.00	0.00	0.00	45,138.40
46	2550	Petroleum Inspection Fees	430,353.11	0.00	750,468.79	662,139.17	651,811.52	456,707.56	422,212.80
46	2629	U.S. Geological Survey Coop Gage Agreement Grant	0.00	730,079.47	0.00	0.00	0.00	0.00	0.00
46	2800	Agricultural Chemical Fees	81,255.13	53,085.68	60,265.76	84,427.74	73,272.96	78,050.07	55,745.59

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
46	2801	Feeding Stuffs Fees	417,791.34	450,925.40	447,013.92	418,193.23	478,243.42	621,771.77	829,585.42
46	2802	Fertilizer Fees	338,061.97	404,026.45	410,491.64	440,815.33	353,010.56	361,917.86	300,463.08
46	2804	Pesticide Use Fees	114,618.14	41,983.02	101,671.43	95,015.11	103,115.99	120,817.69	128,252.21
46	2807	Fertilizer & Pesticide Compliance Administration	51,808.99	48,527.63	38,723.11	33,090.96	21,636.79	9,480.55	0.00
46	2808	Egg Fee Fund	39,739.16	83,525.30	82,505.93	92,376.98	125,562.57	114,902.26	83,281.89
46	2809	Warehouse Fee Fund	331,065.39	206,160.01	54,590.37	91,918.20	111,353.12	87,799.27	139,335.38
46	2810	Grain Inspection Fees	3,796.29	3,796.29	3,796.29	3,796.29	3,796.29	3,796.29	0.00
46	2813	Food Safety Fund	0.00	0.00	192,282.51	312,712.78	231,540.47	452,058.61	664,894.79
46	3013	Meat And Poultry Inspection - Federal	103,227.95	99,773.76	292,170.88	289,524.98	244,483.79	244,918.63	414,530.99
46	3085	EPA Pesticide Performance Partnership Grant	24,228.48	21,408.04	65,538.14	81,852.18	65,102.20	49,136.20	74,685.75
46	3104	Specialty Crop Block Grant	65,850.00	60,000.00	0.00	0.00	0.00	118,317.74	192,393.46
46	3108	Other Federal Grants	12,351.02	(298,252.73)	(302,211.35)	(184,958.82)	(55,349.78)	42,269.15	42,152.53
46	3154	FEMA Hazard Mitigation Grant - Federal	0.00	0.00	0.00	0.00	0.00	0.00	(837,000.00)
46	3203	FEMA Ctp Floodplain Mapping #2 - Federal	0.00	0.00	0.00	(617,728.67)	(2,405,599.51)	(499,593.46)	(532,275.48)
46	3362	FEMA Dam Safety	(86,717.25)	3,319.79	26,314.39	14,952.28	0.00	0.00	7,209.33
46	3363	FEMA Stream Mapping Initiatives Fund	0.00	(248,375.00)	0.00	0.00	7.89	0.00	0.00
46	3623	Agricultural Preparedness - Federal	0.00	0.00	(207,865.49)	(199,969.04)	6.70	0.00	(234,273.00)
46	3687	Pest Detection And Survey - Federal	0.00	4,190.62	20,447.15	15,756.55	(2,294.11)	8,718.67	73,742.46
46	3894	FDA Tissue Residue - Federal	2,562.38	5,506.05	6,380.51	2,384.51	1,680.43	0.00	3,600.72
46	9211	Parking Fee Clearing Employee Deductions	1,653.55	1,674.29	1,658.16	2,567.67	2,121.27	2,020.24	1,912.85
46	9426	Credit Card Clearing Fund	9.33	14.97	28.90	33.22	40.79	51.90	69.26
46 Total		Department of Agriculture	4,267,984.56	3,429,714.67	3,815,796.11	3,836,767.41	2,235,767.48	4,602,263.28	2,823,809.21
55	2007	Livestock Market Brand Inspection Fee	128,540.60	123,494.45	117,261.81	109,479.63	109,488.82	71,420.85	56,726.77
55	2009	Veterinary Inspection Fee	18,212.97	20,154.38	19,391.99	16,198.16	14,745.48	0.00	0.00
55	2011	Livestock Brand Fees	306,526.63	370,030.42	335,463.40	307,546.37	305,884.42	229,994.59	212,214.80
55	2114	Livestock Brand Emergency Revolving	4,662.32	4,662.32	4,662.32	4,662.32	4,662.32	4,662.32	4,662.32
55	2115	County Option Brand Fees	22,783.25	11,671.28	13,007.02	21,223.82	22,723.54	15,859.42	14,096.76
55	2150	Legal Services Fee	13,143.35	14,434.63	20,909.28	22,966.28	34,446.28	36,152.63	36,152.63
55	2202	Animal Disease Control	501,480.17	428,049.12	339,467.88	255,995.54	265,225.79	135,065.24	2,030.97
55	2207	Animal Dealers Fee	199,834.51	174,981.82	105,460.90	208,851.26	321,299.96	347,652.89	285,576.64
55	2307	Livestock & Pseudo Rabies Indemnification	25,250.00	24,750.00	22,025.00	18,075.00	17,725.00	17,275.00	17,275.00
55	2406	Conversion Of Materials & Equipment	0.00	0.00	0.00	10,960.00	8,080.00	15,420.00	15,420.00
55	3360	Disease Control-Federal	107,191.72	215,610.12	464,329.06	262,506.69	55,582.74	161,602.70	125,912.13
55	7336	Animal Donation Fund	0.00	0.00	217.00	327.00	0.00	0.00	0.00
55	9231	Parking Deduction Clearing	2,614.92	3,922.38	5,192.88	6,537.30	7,752.36	8,995.14	10,214.82
55	9411	Credit Card Clearing	916.53	916.53	43.51	0.38	17,917.65	32,289.96	50,640.41
55 Total		Animal Health Department	1,331,156.97	1,392,677.45	1,447,432.05	1,245,329.75	1,185,534.36	1,076,390.74	830,923.25
58	2282	Education And Training	16,742.14	14,933.03	14,198.79	18,076.12	14,216.90	3,920.02	3,163.29
58	2404	Conversion Of Materials & Equip.	26.11	1,172.08	1,172.08	1,172.08	1,172.08	0.00	0.00
58	2611	Annual Banquet	146.34	146.34	146.34	146.34	146.34	146.34	146.34
58	3016	Federal Fund	133,019.79	144,836.23	36,219.23	32,702.65	111,889.40	113,081.73	33,683.73
58 Total		Kansas Human Rights Commission	149,934.38	161,087.68	51,736.44	52,097.19	127,424.72	117,148.09	36,993.36
82	2012	Court Cost Fund	875,266.25	626,638.95	259,311.91	317,919.32	901,250.97	1,897,718.21	3,838,019.69
82	2113	Attorney General'S Commission On Crime Prevention Fees	2,260.42	2,399.69	925.00	705.40	705.40	1,673.59	12,855.47
82	2239	Protection From Abuse	525,347.18	558,521.62	0.00	458,652.89	338,456.47	0.00	324,350.30
82	2254	Bond Transcript Review Fees	20,427.26	72,899.57	74,805.43	44,145.89	52,638.20	65,245.66	55,260.02
82	2305	Debt Collection Administration Cost Recovery	25,331.35	37,807.13	43,244.65	57,823.87	73,718.55	96,114.36	115,312.43
82	2311	Interstate Water Litigation	0.00	0.00	0.00	0.00	100,000.00	1,309,144.40	523,978.32

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
82	2383	Tobacco Master Settlement Agreement Compliance	0.00	0.00	0.00	0.00	0.00	0.00	487,875.86	241,046.96
82	2405	Conversion Of Materials & Equipment	728.10	728.10	728.10	6,195.37	3,826.29	181.29	0.00	0.00
82	2450	Concealed Weapon Licensure	0.00	0.00	0.00	0.00	490,015.87	163,529.62	382,189.39	382,189.39
82	2470	County Law Enforcement Equipment	0.00	0.00	0.00	0.00	0.00	20,074.67	20,614.05	20,614.05
82	2506	Attorney General'S Antitrust Special Revenue	357,331.26	686,011.23	687,750.79	533,501.69	419,323.17	509,031.76	362,148.08	362,148.08
82	2563	Crime Victims Compensation	78,698.17	50,871.23	404,726.23	442,088.57	1,074,453.38	914,912.00	104,216.37	104,216.37
82	2598	Crime Victims Assistance	224,444.13	399,017.55	229,160.17	836,318.18	1,055,201.56	46,290.51	1,008,252.58	1,008,252.58
82	2613	Tort Claims Fund	268,527.56	65,870.93	73,821.81	142,977.81	278,237.79	351,973.64	119,335.39	119,335.39
82	2615	Attorney General's Medicaid Fraud Control	7,969.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	2641	Medicaid Fraud Prosecution Revolving	225,121.41	770,046.92	1,520,581.55	1,382,672.76	1,962,404.31	2,544,871.08	4,562,820.55	4,562,820.55
82	2654	Childrens Advocacy Center	0.00	0.00	283.00	230.00	47,610.00	40,673.20	31,825.27	31,825.27
82	3060	Ag Medicaid Fraud Control	0.00	21,830.78	10,979.35	34,378.71	39,491.79	17,764.38	48,420.43	48,420.43
82	3133	Victims Of Crime Assistance Act - Federal	54,467.00	33,108.02	255,691.75	20,081.40	38,394.47	493,500.76	212,466.02	212,466.02
82	3643	Other Federal Grants And Reimbursements	24,942.60	62,824.81	188,010.78	216,118.62	305,356.92	403,201.11	501,032.26	501,032.26
82	7340	Crime Victims Grants And Gifts	294.00	294.00	294.00	359.25	359.25	359.25	359.25	359.25
82	9002	Attorney General'S Antitrust Suspense	28,477.68	234,738.30	26,639.10	63,532.85	26.75	156,948.68	112,257.10	112,257.10
82	9003	Attorney General'S Consumer Protection Clearing	74,812.03	287,555.15	1,608,039.49	1,416,914.71	622,179.65	622,416.90	258,096.63	258,096.63
82	9034	Medicaid Fraud Reimbursement	452.54	36,427.64	96,947.76	138,796.44	119,361.63	95,423.79	0.00	0.00
82	9112	Suspense Fund	1,142.91	1,511.43	2,594.96	5,822.83	6,420.43	6,420.43	0.00	0.00
82	9409	Credit Card Clearing	466.72	466.72	466.72	466.72	466.72	466.72	0.00	0.00
82 Total		Attorney General	2,796,508.28	3,949,569.77	5,485,002.55	6,119,703.28	7,929,899.57	10,245,811.87	12,834,856.56	12,834,856.56
83	2044	Record Check Fee	654,211.75	601,996.64	515,544.53	494,496.53	439,199.65	1,559,056.48	1,320,082.60	1,320,082.60
83	2068	Private Detective Fee	120,715.33	87,215.72	165,428.36	152,125.95	197,980.31	184,548.38	142,915.00	142,915.00
83	2077	Forensic Laboratory & Materials Fee	390,552.88	285,109.50	102,719.23	125,271.31	530,440.97	883,398.63	905,565.80	905,565.80
83	2140	General Fees Fund	115,340.64	123,555.75	55,317.67	121,985.76	130,916.85	151,838.73	164,512.32	164,512.32
83	2170	Federal Forfeiture	17,933.45	49,396.63	8,362.66	2,006.23	18,356.00	54,969.48	304,922.91	304,922.91
83	2283	State Forfeiture	62,833.60	61,754.14	41,081.38	35,178.47	25,013.46	51,360.91	34,766.26	34,766.26
83	2344	KBI Motor Vehicle	0.00	0.00	232,842.77	237,912.81	256,583.56	7,360.00	47,920.00	47,920.00
83	2676	Dna Database Fund	0.00	0.00	0.00	0.00	4,341.00	50,191.49	93,955.30	93,955.30
83	3349	High Intensity Drug Trafficking Area - Federal	(135,850.04)	(317,660.90)	(107,378.19)	(196,007.78)	(300,285.02)	(569,157.51)	(528,064.72)	(528,064.72)
83	3350	Federal Grants	(110,006.77)	64,941.11	(303,331.01)	(197,321.92)	(275,795.84)	(130,634.80)	33,770.68	33,770.68
83	6117	KBI Agency Motor Pool	0.00	12,895.32	14,912.32	39,786.43	173,898.31	191,948.81	397,889.34	397,889.34
83	6119	Intergovernmental Service	0.00	0.00	0.00	270,412.45	288,260.74	288,134.13	120,613.06	120,613.06
83	9435	Credit Card Clearing	2,761.39	104,811.47	90,565.07	0.00	0.00	0.00	0.00	0.00
83 Total		Attorney General--KS Bureau of Investigation	1,118,492.23	1,074,015.38	816,064.79	1,085,846.24	1,488,909.99	2,723,014.73	3,038,848.55	3,038,848.55
94	2013	Bank Examination & Investigation	7,500.00	45,250.00	89,750.00	153,250.00	178,000.00	228,500.00	275,000.00	275,000.00
94	2560	Consumer Education Settlement	269,141.66	216,339.16	364,835.07	708,158.22	637,512.20	505,960.49	394,669.23	394,669.23
94	2811	Bank Commissioner Fee	3,262,136.64	3,793,883.05	2,711,386.10	2,472,179.06	1,833,146.39	1,534,118.73	1,348,576.53	1,348,576.53
94 Total		Bank Commissioner	3,538,778.30	4,055,472.21	3,165,971.17	3,333,587.28	2,648,658.59	2,268,579.22	2,018,245.76	2,018,245.76
100	2704	Board Of Barbering Fee	8,556.76	12,060.83	4,668.47	450.84	1,458.64	2,269.91	8,723.83	8,723.83
100 Total		Kansas Board of Barbering	8,556.76	12,060.83	4,668.47	450.84	1,458.64	2,269.91	8,723.83	8,723.83
102	2730	Behavioral Science Regulatory Board Fee	318,918.35	298,259.59	195,140.10	243,952.55	250,372.47	257,673.65	126,484.17	126,484.17
102	9415	Credit Card Clearing - KS Inc.	4,115.77	0.00	0.00	145.25	60.00	0.00	14.75	14.75
102	9456	Credit Card Clearing - Agency	0.00	0.00	0.00	646.42	34.33	0.00	531.90	531.90
102 Total		Behavioral Sciences Regulatory Board	323,034.12	298,259.59	195,140.10	244,744.22	250,466.80	257,673.65	127,030.82	127,030.82
105	2705	Healing Arts Fee	1,135,418.63	1,346,814.27	697,752.67	908,125.53	1,067,019.84	1,537,317.58	1,786,417.49	1,786,417.49
105	9421	Credit Card Clearing Fund	0.00	3,002.75	0.00	1,252.60	0.00	0.00	0.00	0.00
105 Total		State Board of Healing Arts	1,135,418.63	1,349,817.02	697,752.67	909,378.13	1,067,019.84	1,537,317.58	1,786,417.49	1,786,417.49

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
122	2030	Utility Regulatory Fee	148,344.57	95,644.37	58,200.24	209,876.82	160,745.96	166,820.66	155,371.16
122 Total		Citizens' Utility Ratepayer Board	148,344.57	95,644.37	58,200.24	209,876.82	160,745.96	166,820.66	155,371.16
143	2019	Public Service Regulation	(623,555.42)	(2,163.80)	31,541.18	(271,007.73)	(429,164.58)	(355,875.78)	484,623.60
143	2023	Gas Pipeline Inspection Fee	47,003.14	49,372.43	52,992.45	32,124.39	(3,793.98)	(35,492.15)	17,372.12
143	2130	Conservation Fee	3,097,499.06	3,438,371.00	3,012,384.44	2,108,325.27	2,212,907.89	3,784,277.72	2,606,629.40
143	2143	Abandoned Oil & Gas Well	1,868,470.48	104,016.05	83,794.57	483,725.26	363,614.21	446,343.26	343,714.39
143	2180	Well Plugging Assurance	1,025,735.83	1,221,863.82	1,443,007.15	1,926,928.69	2,407,884.78	2,886,463.54	3,339,047.47
143	2181	Natural Gas Underground Storage	243,541.78	302,399.76	373,833.68	492,100.01	598,134.64	663,439.63	520,823.33
143	2316	Inservice Education Workshop Fee	7,993.76	10,523.90	8,620.61	10,009.04	2,483.23	28,423.14	49,738.76
143	2355	KETA Development	0.00	0.00	222,278.22	0.00	0.00	1,000,000.00	0.00
143	2432	Facilities Conservation Improvement Program	0.00	0.00	0.00	442,119.33	592,636.94	579,805.65	554,449.13
143	2667	Energy Grants Management - Stripper	1,847,371.10	1,624,277.76	1,547,630.12	1,601,487.90	1,614,738.07	1,658,531.92	1,692,983.71
143	2812	Motor Carrier License Fees	2,454,281.94	2,706,910.41	2,868,149.87	2,727,984.60	(121,999.70)	860,433.78	1,855,187.02
143	3029	Energy Related Grants - Federal	(161,731.99)	(111,629.50)	(56,377.23)	(52,456.92)	(14,789.55)	0.00	(6,068.25)
143	3049	Other Federal Grant	0.00	0.00	0.00	0.00	0.00	0.00	32,439.00
143	3161	Energy Efficiency Revolving Loan Program - ARRA	0.00	0.00	0.00	0.00	0.00	(6,607.50)	(47,556.38)
143	3632	Gas Pipeline Safety Program - Federal	424,107.22	335,616.30	457,613.24	320,892.35	270,776.57	251,394.66	166,272.57
143	3633	Pipeline Damage Prevention Grant Program Fed Fund	(136,993.17)	44.12	44.12	0.00	0.00	0.00	0.00
143	3682	Energy Conservation Plan - Federal	(119,922.51)	(74,185.65)	(82,764.14)	(113,072.70)	18,350.00	(66,281.67)	(18,647.97)
143	3768	Underground Injection Control Class 2 - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	9007	Suspense Fund	0.00	1,502.90	2,177.35	4,197.85	370.00	508.00	0.00
143	9062	Base State Registration Clearing	9,864.75	9,322.15	6,935.20	5,696.40	0.00	9,169.00	0.00
143	9401	Credit Card Clearing	7,942.61	10,393.44	14,060.36	17,937.32	67.46	4,413.09	16,549.76
143 Total		Corporation Commission	9,991,608.58	9,626,635.09	9,985,921.19	9,736,991.06	7,512,215.98	11,708,946.29	11,607,557.66
147	2621	Inmate Benefit Fund - Operating Expenditures	2.19	0.00	0.00	0.00	0.00	0.00	0.00
147 Total		Inmate Benefit Fund	2.19	0.00	0.00	0.00	0.00	0.00	0.00
149	2706	Cosmetology Fee	386,260.97	396,523.15	359,568.13	293,525.89	325,205.19	236,669.98	230,573.66
149	9416	Credit Card Clearing	9,759.68	7,232.21	0.00	2,879.34	0.00	4,449.88	8,926.24
149 Total		KS State Bd of Cosmetology	396,020.65	403,755.36	359,568.13	296,405.23	325,205.19	241,119.86	239,499.90
159	2026	Credit Union Fee	365,589.96	389,465.17	232,190.94	250,155.54	190,152.15	133,381.15	165,984.02
159 Total		State Dept. of Credit Unions	365,589.96	389,465.17	232,190.94	250,155.54	190,152.15	133,381.15	165,984.02
167	2708	Dental Board Fee	251,121.43	32,995.33	106,760.59	81,957.81	225,595.42	91,692.90	227,433.39
167	9448	Credit Card Clearing Fund	27,608.60	73.79	0.00	137.50	0.00	0.00	4,776.66
167 Total		Dental Board	278,730.03	33,069.12	106,760.59	82,095.31	225,595.42	91,692.90	232,210.05
171	2360	Kansas Health Policy Authority Special Revenue	0.00	0.00	0.00	4,113,994.43	8,232.60	7,924.62	7,399.61
171	2360	Small Employer Cafeteria Plan Development	0.00	0.00	0.00	0.00	0.00	0.00	83,967.38
171	2360	Association Assistance Plan	0.00	0.00	0.00	0.00	0.00	0.00	436,438.33
171	2395	Medical Programs Fees	0.00	0.00	0.00	0.00	19,906,483.78	1,112,879.02	2,506,850.99
171	2440	Other State Fees	0.00	0.00	0.00	(73,364.50)	130,496.69	770,935.73	152,904.27
171	2443	Health Care Access Improvement	0.00	0.00	0.00	8,221,549.75	4,691,363.17	4,514,679.20	3,985,357.22
171	2556	Preventive Health Care Program	0.00	0.00	0.00	0.00	1,178,719.47	1,615,789.94	1,082,013.51
171	2569	Health Committee Insurance	0.00	0.00	0.00	0.00	167,452.40	240,424.21	236,715.03
171	2578	Health Care Data Base Fees	0.00	0.00	0.00	0.00	58,513.15	144,995.15	218,524.54
171	3414	Medical Assistance - Federal	0.00	0.00	0.00	(6,133,067.53)	(4,504,696.11)	(7,959,674.35)	(5,966,244.65)
171	3417	Other Federal Grants & Assistance	0.00	0.00	0.00	(457,584.47)	(815,140.78)	(54,465.12)	(1,868,475.93)
171	3420	Ryan White Title II Federal	0.00	0.00	0.00	91,000.50	679,452.09	993,287.21	6,605,436.03
171	3424	Childrens Health Insurance Federal	0.00	0.00	0.00	(693,868.75)	(691,465.42)	(502,367.95)	(264,566.68)
171	6170	State Workers Compensation Self-Insurance	0.00	0.00	0.00	0.00	5,079,311.73	3,658,648.21	3,672,043.90

State of Kansas
Unencumbered Fund Balances

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
171	7350	Health Insurance Premium Reserve	0.00	0.00	0.00	0.00	10,989,553.38	11,487,865.80	11,796,537.98
171	7707	Public School District Benefit	0.00	0.00	0.00	0.00	1,318,778.56	1,232,441.90	1,083,740.12
171	7720	Cafeteria Benefits - Health Insurance	0.00	0.00	0.00	0.00	1,255,457.29	1,952,519.90	2,060,456.81
171	7728	Health & Hospital Insurance Clearing - Retirees & LWOP	0.00	0.00	0.00	0.00	1,283,349.05	1,195,831.61	1,196,842.88
171	7740	Dependent Care Assistance Program	0.00	0.00	0.00	0.00	1,760,893.68	631,406.05	1,816,758.00
171	7745	HBA Leave Without Pay Group Health Ins. Clearing	0.00	0.00	0.00	0.00	2,758.79	2,758.79	2,758.79
171	7746	HBA Clearing Fund- Remittance To Admin Service Org	0.00	0.00	0.00	0.00	182,798,342.98	205,548,327.96	121,814,928.16
171	9064	General Health Ins - Wc Suspense	0.00	0.00	0.00	0.00	0.00	173.50	173.50
171	9243	Medical Collections - JV Only - Clearing	0.00	0.00	0.00	8,526,817.38	209,578.46	322,550.82	359,647.20
171 Total		KS Health Policy	0.00	0.00	0.00	13,595,476.81	225,507,434.96	226,916,932.20	151,020,206.99
172	6310	Intragovernmental Printing Service	1,715,925.08	1,897,535.42	0.00	0.00	0.00	0.00	0.00
172	6131	Intragovernmental Printing Service Depreciation Reserve	1,072,217.78	860,615.28	0.00	0.00	0.00	0.00	0.00
172 Total		Dept. of Administration - Division of Printing	2,788,142.86	2,758,150.70	0.00	0.00	0.00	0.00	0.00
173	2001	Federal Cash Management	(93,427.56)	(79,707.11)	(102,523.67)	(59,091.25)	(1,121.15)	282,404.34	171,678.23
173	2010	Curtis Office Building Maintenance Reserve	454,877.79	660,212.51	602,193.52	825,973.02	714,293.17	879,330.44	406,259.90
173	2017	Purchasing Fees	189,355.53	156,484.87	320,369.35	468,453.98	755,126.74	1,163,449.77	1,027,758.62
173	2024	Facilities Conservation Improvement Program	100,466.59	186,448.51	0.00	0.00	0.00	0.00	0.00
173	2028	Building And Grounds	656,198.86	551,306.00	404,009.65	254,919.39	302,683.41	399,790.21	153,970.53
173	2033	Municipal Accounting & Training Services Recovery	138,727.21	139,318.19	142,659.79	143,532.01	130,081.30	124,250.02	167,312.12
173	2038	State Revolving Fund Services Fees	34,160.00	34,187.77	21,399.11	7,563.66	5,981.61	166,030.61	184,449.18
173	2064	Administrative Hearing Office	79,007.76	83,588.65	228,863.49	321,126.04	342,252.65	332,197.17	321,817.59
173	2191	Budget Fees Fund	2,946.79	57,345.93	217,030.76	117,030.76	17,030.76	17,030.76	17,030.76
173	2197	General Fees Fund	(8,389.10)	55,793.18	76,317.80	131,675.12	169,873.27	196,127.24	225,322.70
173	2224	Deferred Compensation Fees	89,500.00	215,920.16	371,324.01	568,785.67	736,490.69	0.00	0.00
173	2323	Surplus Property Program Fund - On Budget	0.00	2,197,283.12	685,898.73	631,938.63	796,797.81	1,082,364.92	594,510.12
173	2354	Special Claims Disbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	2401	Conversion Of Materials & Equip - Arch Serv	1,880.18	1,882.78	1,882.78	1,882.78	32.44	32.44	32.44
173	2408	Conversion Of Materials & Equip	38,430.93	5,300.62	5,339.62	5,339.62	5,339.62	5,339.62	7,259.62
173	2434	Budget Equipment Conversion	27,625.27	27,625.27	27,625.27	27,625.27	27,625.27	27,625.27	9,285.27
173	2435	Conversion Of Materials & Equipment - Recycling Program	14,659.50	10,477.57	8,699.35	3,556.89	5,531.57	16,409.45	33,290.50
173	2509	Office of Health Planning & Finance	0.00	0.00	19,624.24	8,114.56	0.00	0.00	0.00
173	2521	Preventive Health Care Program	378,413.50	125,894.49	433,842.08	780,992.05	0.00	0.00	0.00
173	2577	Wireless Enhanced 911 Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	2581	State Emergency	50,000.00	50,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
173	2632	Construction Defects Recovery	740,759.74	160,653.25	173,182.69	160,653.25	2,716,735.83	160,653.83	160,653.83
173	2640	Property Contingency	27,210.48	27,514.68	28,064.13	29,168.90	30,680.48	32,071.66	32,933.42
173	2645	Cancelled Warrants Payment	2,116,202.85	2,415,188.80	1,704,022.68	3,926,566.42	2,294,795.75	2,025,349.42	2,058,329.66
173	2935	Statewide Maintenance & Disaster Relief	0.00	0.00	0.00	0.00	112,760.00	112,760.00	112,760.00
173	2937	Landon State Office Building Repair Expense	0.00	0.00	0.00	0.00	2,159,234.00	77,464.32	5,066.12
173	2939	Macvicar Avenue Assessment Expense	0.00	0.00	0.00	0.00	0.00	1,285,749.00	1,285,749.00
173	3024	Flood Control Emergency - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	3030	Digital Orthphoto Project - Federal Fund	196,191.36	0.00	0.00	0.00	0.00	0.00	0.00
173	3057	CJIS Byrne Grant-Federal	0.00	0.00	0.00	6,465.79	5,951.31	4,801.06	0.00
173	3358	Old Amr Act LTC Ombudsman Federal	43,173.47	71,511.80	78,675.39	8,133.08	94,109.77	128,477.21	140,300.01
173	3368	Title XIX-LTC Ombudsman Medicaid Federal Grant	0.00	0.00	0.00	3,174.96	0.00	0.00	50,178.47
173	6103	Hum Resource Info System Cost Recovery	35,349.78	60,882.54	155,011.15	126,766.62	277,255.12	352,393.30	520,432.07
173	6105	Accounting Services Recovery	3,034,309.93	3,545,445.26	2,689,934.14	2,534,334.78	1,838,886.32	3,327,377.37	4,427,897.77
173	6109	Motor Pool Service	2,309,636.54	3,159,311.83	326,494.02	192,128.89	169,245.24	132,383.38	170,123.47

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
173	6110	Information Technology	2,743,227.49	1,008,453.12	3,181,489.56	2,852,940.27	2,568,949.84	2,060,652.25	1,967,043.34
173	6113	Motor Pool Service Depreciation Reserve Fund	1,347,046.79	2,427,888.21	0.00	0.00	0.00	0.00	0.00
173	6135	Financial Management System Development	0.00	0.00	0.00	0.00	0.00	2,839,395.00	(19,497.93)
173	6147	Information Technology Reserve	529,795.81	599,175.11	289,986.39	537,845.70	448,920.02	860,378.99	1,595,813.36
173	6148	State Buildings Operating	2,027,309.00	2,218,749.66	3,098,805.31	4,382,150.40	6,504,109.39	9,589,609.65	6,478,962.71
173	6149	State Buildings Depreciation	73,790.93	664,853.79	305,824.70	(134,808.62)	70,993.62	13,484.98	838.42
173	6150	Surplus Property Program Fund - Off Budget	0.00	492,301.43	90,949.68	276,401.44	443,204.57	548,420.46	820,902.62
173	6151	Architectural Services Recovery	355,682.24	69,716.95	227,488.55	76,729.27	101,984.67	60,591.29	51,534.52
173	6162	State Workers Compensation Self-Insurance	10,754,613.48	9,244,757.64	7,257,314.41	7,985,832.37	0.00	0.00	0.00
173	6163	Computer Services Recovery Fund	321,403.04	362,287.20	595,311.79	73,438.61	0.00	0.00	0.00
173	6165	Intragovernmental Printing Service	0.00	0.00	2,085,226.73	1,601,842.78	2,180,055.02	2,094,388.02	1,300,931.56
173	6167	Intragovernmental Printing Service Depreciation Reserve	0.00	0.00	371,641.92	312,672.56	367,488.75	488,711.05	187,504.33
173	7110	KDFA KPERS Revenue Bond Series 2004C	0.00	195,641.79	49,009.01	51,836.36	5,548.36	12,775.40	14,207.24
173	7120	BRAC Donations Fund	0.00	0.00	21,000.00	264.15	0.00	0.00	0.00
173	7253	Veterans Memorial	13,839.97	13,994.68	14,274.14	14,836.05	15,604.86	16,312.44	16,750.73
173	7257	Executive Mansion Gifts	7,100.83	7,100.83	7,100.83	7,100.83	7,100.83	7,100.83	7,100.83
173	7258	Long Term Care Ombudsman Gift & Grant	50.00	53,050.00	133.33	844.14	0.00	0.00	0.00
173	7259	Kansas Firefighters Memorial	4,993.15	10,829.61	12,402.41	12,915.37	18,771.17	15,509.91	15,926.66
173	7263	State Facilities Gift	0.00	0.00	0.00	93,679.00	99,243.00	99,243.00	129,243.00
173	7334	Ad Astra Sculpture	549.70	4,634.38	4,726.92	4,912.99	5,167.60	5,401.92	5,547.07
173	7337	Topeka State Hospital Cemetary Memorial Gift	93.23	4,408.29	3,232.19	2,856.90	3,058.84	96.37	123.95
173	7338	State Capitol Dome Sculpture Fund	1,006.11	0.00	0.00	0.00	0.00	0.00	0.00
173	7353	Health Insurance Premium Reserve	9,746,634.49	9,855,594.59	10,052,400.08	10,448,121.75	0.00	0.00	0.00
173	7560	Children'S Initiatives Reserve	0.00	0.00	0.00	0.00	3,303,809.46	2,477,857.09	2,477,857.09
173	7599	FICA Reimbursements For Medical Residents	4,735,303.89	4,788,241.04	4,883,857.00	261,062.35	274,590.85	287,041.96	294,754.60
173	7609	Bid And Contract Deposit	211,508.15	123,596.03	119,787.43	204,291.59	265,747.69	201,171.19	99,976.54
173	7700	Health And Hospitalization Insurance Clearing	350,290.73	1,163,906.84	552,944.89	21,800,069.92	22,186,594.20	21,713,068.41	4,760,702.30
173	7701	Federal Withholding Tax Clearing	15,407.04	490.31	490.31	319.26	478.96	1,008.64	382.90
173	7702	Public School District Benefit	1,002,480.83	11,197,776.90	1,561,810.10	1,925,894.18	826,861.63	0.00	0.00
173	7704	State Withholding Tax Clearing	2,017,528.50	2,001,541.50	2,131,867.68	4,686,507.18	2,642,879.04	2,749,635.97	2,877,060.83
173	7705	Unemployment Compensation Tax Clearing	195,013.33	723,326.65	1,311,759.62	45,747.23	678,759.55	476,974.06	837,301.89
173	7708	Health & Hospital Insurance Clear Fund - Retirees & LWOP	1,877,146.71	14,694,713.40	1,640,608.84	1,586,078.89	0.00	0.00	0.00
173	7719	Cafeteria Benefits - Health Insurance	(19,164.78)	102,729.79	307,252.40	709,182.48	0.00	0.00	0.00
173	7730	State Leave Payment Reserve	540,983.82	389,445.34	0.00	550,476.78	822,517.61	1,244,064.72	1,782,806.21
173	7732	Dependent Care Assistance Program	1,954,258.36	1,949,296.67	2,032,130.36	2,051,780.34	0.00	0.00	0.00
173	7735	HBA Leave Without Pay Group Health Ins. Clearing	2,195.06	2,758.79	2,758.79	2,758.79	0.00	0.00	0.00
173	7736	HBA Clearing Fund- Remittance To Admin Service Org	23,128,480.93	14,641,720.08	112,917,181.92	159,319,126.65	0.00	0.00	0.00
173	7756	Employees Faithful Performance Bond Clearing	0.00	0.00	0.00	0.01	0.01	0.01	0.01
173	7757	Deferred Compensation Clearing	9,667.40	82.45	0.00	0.00	0.00	0.00	162.56
173	8201	State Bldg Renovation - KDFA 20010 Projects	1,875,890.83	1,541,642.08	1,425,632.00	1,136,394.99	258,873.91	(26,636.74)	(63,462.00)
173	8202	State Capitol Restoration Project - KDFA Bonds	3,908.37	216.28	348.60	(30,133,513.53)	(16,301,995.85)	(80,346,847.09)	(49,008,892.16)
173	8207	Judicial Center Improvements, KDFA Series 2001W-4	504,418.05	268,196.04	(559.12)	(18,251.95)	35.37	22.62	22.30
173	8208	Capitol Restoration Project - KDFA 2001W-5	(8,279,978.17)	(8,907,680.02)	(1,315,706.45)	(1,676.32)	756.03	403.71	416.94
173	8209	Capitol Restoration Parking Facility Project 2002C Fd	(675,373.24)	(1,289,275.70)	(1,295,262.87)	513.75	439.83	236.00	239.15
173	8213	Capitol Restoration Project - KDFA 2004G-1	0.00	0.00	(13,568,883.71)	307.28	1,833.72	1,513.40	307.42
173	8214	Pooled Refunding Revenue Bonds KDFA 2004G-2	0.00	0.00	64.83	331.87	246.81	350.45	142.63
173	8216	Comprehensive Transportation Project KDFA 2006A	0.00	0.00	0.00	13,659.69	2,805.08	6,216.56	2,776.93
173	8231	KDFA 2009A/2009B Taxable Rev Refunding	0.00	0.00	0.00	0.00	0.00	0.00	281,130.00

State of Kansas
Unencumbered Fund Balances

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
173	8243	Public Brdcst Council Digital Conversion K DFA Project	2,532,625.89	2,200,275.27	1,514,034.37	1,785,062.81	718,244.90	467,705.18	273,495.09
173	8402	Regents Institution Projects K DFA Refunding Bds 2001P	42.34	46.71	78.01	161.30	137.67	210.96	11.44
173	8500	Energy Conservation Bonds K DFA Series Bonds 1995	5.66	13.57	16.63	11.21	58.20	60.82	62.46
173	8508	Energy Conservation Bonds K DFA Series Bonds 1996A	232.62	282.84	399.52	336.07	269.77	256.39	263.28
173	8701	Equipment Lease Purchase Program Admin Clearing	473,660.44	1,251,308.33	1,344,317.55	1,385,888.45	1,148,337.81	1,640,243.52	578,012.57
173	8731	1996 Master Lease Purchase Lease Payment Fund	954,878.36	4,152.03	0.00	0.00	0.00	0.00	0.00
173	8732	Master Lease Program	3,181,791.42	5,721,924.85	4,270,570.07	568,510.34	1,715,318.19	783,982.41	1,969,713.36
173	8734	1998 SFCIP Master Lease Purchase	12,187.07	12,639.15	13,477.32	15,207.26	17,594.07	19,684.53	20,945.02
173	8740	St Facilities Conserv Improvmtnt Master Lease Program	93,623.13	17,353.63	8,776.91	8,426.38	11,976.49	13,712.36	14,297.56
173	8745	Lease Purchase Agreement Fund - Fcjp	14,081,705.78	10,350,077.82	3,102,232.65	178,529.14	153,132.06	150,504.54	147,496.57
173	8801	K DFA Lease Rev Bnd 7Th & Harrison Sob Projects	3,061,833.40	994,128.05	(325,891.91)	(315,658.06)	5,870.70	4,358.50	1,027.33
173	8809	Energy Conserv-Project K DFA Bond Series L-1993	44,650.05	49,179.27	54,613.53	6,399.53	9,031.71	48,102.42	0.00
173	8822	Pooled Refunding Lease Rev Bonds K DFA C Bonds 1994	17.90	18.23	68.86	71.56	75.26	78.70	80.81
173	8829	Energy Conserv-Project K DFA Bond Series J-1996	168.97	186.33	455.27	711.14	571.40	470.11	1,282.90
173	8850	K DFA Lease Rev Notes/Bnds Series 1997H Doa Mem Hall	28.90	41.01	116.98	173.53	146.79	80.37	79.68
173	9004	State Workmen's Comp Self Insurance Clearing	0.00	12.41	0.00	301.34	2,384,181.64	1,671,303.60	371.35
173	9006	Non-Resident Alien Federal Withholding	959.51	501.13	992.73	379.40	468.26	0.00	0.00
173	9009	Kansas Public Employees Retirement Clearing	10,058.51	10,117.52	10,117.52	4,434,018.63	4,910,473.01	236,854.55	220,268.91
173	9011	State Gaming Revenues Fund	0.00	0.00	0.00	16,288,000.00	0.00	0.00	0.00
173	9014	Learning Quest Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	9030	City Earnings Tax Withholding Clearing	0.00	0.00	208.62	459.29	462.23	646.10	528.26
173	9037	Non-Resident Alien State Withholding	333.91	336.27	77.58	121.22	115.81	0.00	6,088.39
173	9051	Health Savings Accounts Clearing	0.00	173.25	0.00	0.00	0.00	0.00	0.00
173	9075	Suspense Fund	0.00	160,000.00	0.00	0.00	25.72	25.72	25.72
173	9076	Series E Savings Bond Clearing	43,214.14	39,888.36	38,594.88	27,843.83	21,205.73	23,476.13	23,215.03
173	9083	Optional Life Insurance Clearing	0.00	0.00	0.00	21,053.25	30,265.56	304,271.32	32,983.39
173	9084	Employee Organization Dues Clearing	0.00	0.00	8.00	95,244.34	94,954.95	85,179.79	93,689.79
173	9092	Legal Office Collection Clearing	0.00	0.00	0.00	0.00	120.00	105.00	95.00
173	9094	United Way Contributions Clearing	8.00	8.00	0.00	62,968.59	67,835.66	48,095.59	52,053.71
173	9107	Setoff Clearing	1,463,546.90	390,569.05	281,737.35	198,148.70	228,486.48	301,497.56	255,418.23
173	9113	Parking Fees Clearing	8,571.00	8,550.78	8,539.48	8,578.22	8,578.22	8,578.22	8,578.22
173	9115	State Employee Contribution Clearing Oasdhi	76,715.32	53,735.21	46,483.86	50,348.49	59,382.06	51,237.69	27,553.09
173	9130	Court Ordered Deductions Clearing	142,485.14	133,784.49	133,175.65	295,424.28	313,951.22	146,051.00	155,203.72
173	9131	I.C.A., Development	4,050.00	0.00	0.00	0.00	0.00	0.00	0.00
173	9175	Electronic Funds Transfer Suspense	20,148.65	16,633.43	14,139.90	10,910.27	10,161.31	17,475.00	14,821.65
173	9185	Flexible Spending Accounts Clearing	2,309.67	2,374.17	2,351.97	4,658.87	1,994.03	2,500.00	2,521.15
173	9200	Leave Payment Reserve Clearing	5,768.30	5,556.03	5,000.00	4,986.50	4,967.99	5,042.80	4,994.33
173	9205	Mandatory Retirement Annuity Deduction Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173	9206	Voluntary Tax Sheltered Annuity Deduction Clearing	0.00	1,574.00	0.00	0.00	0.00	0.00	0.00
173	9232	Parking Deduction Clearing	0.00	0.00	0.00	0.00	0.00	28,621.86	40,919.01
173	9428	Credit Card Clearing	0.00	0.00	580.10	0.00	1,238.61	0.00	0.00
173 Total	Dept of Administration		94,249,990.45	105,971,473.61	159,566,614.05	229,152,560.52	53,477,740.93	(14,064,571.93)	(6,807,883.03)
175	2580	Division Of Housing Operations	0.00	22,535.52	56,228.60	830.72	0.00	0.00	0.00
175	2592	LIHTC-Low Income Housing Tax Credit Fee	0.00	2,496.00	14,750.25	4,821.79	0.00	0.00	0.00
175	2596	Conference Fees Fund	0.00	4,851.30	287.86	1,596.83	0.00	0.00	0.00
175	2604	HAP-State Administration Fees	0.00	25,362.82	130,026.63	227,799.50	0.00	0.00	0.00
175	3300	Home Investment Partnership CFDA	0.00	32,674.88	132,256.88	65,756.97	0.00	0.00	0.00
175	3410	HUD-Section8-Housing Assistance Program CFDA 14.195	0.00	72,737.00	193,502.00	245,550.00	0.00	0.00	0.00

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
175	3510	HUD Emergency Shelter Federal CFDA 14.231	0.00	52.95	4.66	183.05	0.00	0.00	0.00
175	3606	Energy Winterization Federal CFDA 810.042	0.00	705.37	1,185.49	2,720.44	0.00	0.00	0.00
175	3710	Weatherization Block Grant Federal CFDA 93.568	0.00	300.67	1,177.40	753.32	0.00	0.00	0.00
175	3810	Community Service Block Grant Federal CFDA 93.569	0.00	611.40	0.00	103.99	0.00	0.00	0.00
175	7370	State Housing Trust	0.00	4,154,303.06	4,213,150.78	5,232,847.99	0.00	0.00	0.00
175	9237	Parking Deduction Clearing	0.00	0.00	0.00	363.30	438.52	415.44	0.00
175 Total		KS Housing Resources Corporation - Division of KDFA	0.00	4,316,630.97	4,742,570.55	5,783,327.90	438.52	415.44	0.00
176	2571	KDFA-State Operations	36,260.66	47,460.47	45,222.25	9,960.36	5,721.42	1,936.32	36,287.80
176	7261	KDFA Rebate Fund	1,344,466.95	1,678,417.21	1,727,510.89	338,938.73	524,435.46	1,227,583.80	1,703,083.72
176 Total		KS Development Finance Authority	1,380,727.61	1,725,877.68	1,772,733.14	348,899.09	530,156.88	1,229,520.12	1,739,371.52
177	2227	General Fees Fund	8,886.49	17,691.19	12,891.93	10,377.00	16,780.90	21,437.26	14,497.90
177	3010	Violent Offender Incar FED Fnd- Ellsworth Housing	(3,735.00)	0.00	0.00	0.00	0.00	0.00	0.00
177	8514	Ellsworth Infrastructure Projects KDFA	0.00	0.00	0.00	0.00	0.00	251,761.64	193,213.90
177 Total		Ellsworth Correctional Facility	5,151.49	17,691.19	12,891.93	10,377.00	16,780.90	273,198.90	207,711.80
195	2252	General Fees Fund	0.00	0.00	6,687.64	(54.00)	17.69	(176,626.11)	1,965.03
195	8215	Facilities Conservation Improvement Program	0.00	0.00	0.00	1.62	0.00	0.00	0.00
195	8515	El Dorado Infrastructure Projects KDFA	0.00	0.00	329.92	0.00	0.00	53,230.58	2,785.15
195 Total		El Dorado Correctional Facility	0.00	0.00	7,017.56	(52.38)	17.69	(123,395.53)	4,750.18
204	2709	Mortuary Arts Fee	159,760.01	154,366.41	164,577.40	182,209.56	214,746.46	228,543.64	209,170.43
204 Total		State Board of Mortuary Arts	159,760.01	154,366.41	164,577.40	182,209.56	214,746.46	228,543.64	209,170.43
206	2326	Emergency Medical Services Operating	665,869.66	1,453,799.85	924,205.23	629,745.49	625,369.69	511,711.57	213,371.36
206	2329	Rural Health Options Grant Fund Federal	37,979.41	35,090.17	0.00	0.00	0.00	0.00	0.00
206	2396	Education Incentive Grant Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.02
206	2449	EMS Revolving Fund	0.00	0.00	0.00	0.00	0.00	0.63	0.00
206	3815	EMS-Federal Fund	0.00	9,469.83	9,469.83	0.00	0.00	(48,524.55)	6,755.52
206	3816	Rural Access To Emergency Devices Grant Federal	0.00	0.00	953.57	953.57	953.57	0.00	0.00
206	3817	Rural Health Options Grant Fund Federal	0.00	0.00	95,816.35	115,177.62	110,485.32	0.20	0.20
206	9402	Credit Card Clearing	36.83	102.22	212.42	247.54	2,028.13	1,770.57	1,601.10
206 Total		Emergency Medical Services Board	703,885.90	1,498,462.07	1,030,657.40	746,124.22	738,836.71	464,958.42	221,728.20
234	2330	Fire Marshal Fee	2,167,985.32	1,881,298.29	1,869,429.71	1,801,331.05	1,763,712.98	1,378,259.03	1,566,724.43
234	2589	Hazardous Materials Emergency	730,211.83	460,520.03	458,519.65	435,573.74	374,548.94	347,500.93	416,737.39
234	2597	Hazardous Material Program	81,178.97	116,207.93	100,716.71	135,036.38	45,947.57	48,700.96	9,068.29
234	2608	Liquefied Petroleum Gas Fee	0.00	0.00	0.00	35.00	56,132.64	54,737.17	53,065.13
234	2694	Fire Safety Standard/ Firefighter Protection	0.00	0.00	0.00	0.00	0.00	0.00	229,035.00
234	3084	Fire Marshal Fee Federal	0.00	(4,352.58)	0.00	0.00	50,106.56	54,548.60	0.00
234	3199	Other Federal Grants	0.00	2,689.66	1,519.66	(6,656.12)	(9,616.16)	0.00	0.00
234	7405	Gifts, Grants & Donations	25,100.00	13,387.57	7,648.59	0.00	0.00	3,000.00	3,000.00
234	9422	Credit Card Clearing	0.00	0.00	0.00	0.00	0.00	0.00	27.23
234 Total		Fire Marshal	3,004,476.12	2,469,750.90	2,437,834.32	2,365,320.05	2,280,832.53	1,886,746.69	2,277,657.47
246	2035	General Fees Fund	971,169.13	2,792,503.90	5,041,991.04	6,616,645.82	8,526,253.00	11,669,514.40	15,010,148.35
246	2036	Oil And Gas Royalties	525.52	1,926.14	5,012.32	13,746.10	23,183.26	38,365.51	43,299.56
246	2471	Faculty Of Distinction Matching	2,379.62	3,006.45	4,183.75	14,206.23	19,550.73	8,883.09	12,218.97
246	2483	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	331,946.31	791,192.53
246	2510	Restricted Fees	3,854,586.43	4,166,879.93	5,027,283.73	4,617,992.33	5,172,934.95	6,502,528.35	8,768,936.80
246	2511	Commencement Fees	8,093.23	0.00	8,284.89	40,324.48	60,109.30	0.00	0.00
246	2548	Kansas Career Work Study Program	3,085.18	6,257.80	3,397.14	6,800.08	8,516.68	8,127.54	5,737.73
246	2841	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	1,598,220.76	(158.13)
246	2900	Institutional Overhead	65,625.35	79,727.02	108,267.38	93,058.96	79,860.08	0.00	0.00

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
246	2914	Sponsored Research Overhead	0.00	0.00	0.00	0.00	0.00	0.00	49,875.28	53,837.03
246	3034	Economic Opportunity Act Federal	16,073.42	19,304.15	0.00	6,598.40	5,815.08	6,894.73	6,384.61	6,384.61
246	3141	University Federal	0.00	(127,960.32)	(148,356.36)	(371,553.12)	(310,618.43)	(235,093.85)	(157,444.89)	(157,444.89)
246	3394	Education Opportunity Act Federal	0.00	0.00	0.00	0.00	0.00	1,294.14	0.00	0.00
246	5011	FHSU Housing System / Renovation Project 2003D-1	699,022.66	311,686.04	60,364.86	409.10	241.66	239.72	116.25	116.25
246	5012	FHSU Lewis Field Stadium Ref/Rnv Project 2003D-2	27,966.03	194.53	696.89	1,526.52	2,121.10	1,605.59	1,102.35	1,102.35
246	5101	Health Fees Fund	45,628.65	74,739.72	108,741.92	53,830.57	2,869.52	32,378.25	73,869.86	73,869.86
246	5102	Student Union Fees	594,001.59	713,670.46	987,284.89	(6,076,123.13)	1,225,009.06	951,594.26	997,895.58	997,895.58
246	5103	Housing System Revenue	185,552.21	317,247.34	89,788.86	(61,889.04)	(277,077.41)	(1,054,826.99)	32,644.06	32,644.06
246	5150	Lewis Field Stadium Revenue Fund K DFA C Bonds, 1993	10,785.03	52,182.67	83,489.65	113,573.82	146,787.33	177,478.65	198,485.84	198,485.84
246	5185	Parking Fees Fund	86,867.18	54,613.98	8,447.09	22,802.38	33,073.75	222,949.69	227,012.18	227,012.18
246	5406	FHSU Memorial Union Re3Novation K DFA 2005G-1	0.00	0.00	0.00	(3,456,722.23)	60,125.40	14,810.46	14,743.29	14,743.29
246	5448	Lewis Field Stadium Revenue Fund K DFA C Bonds, 1993	811.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246	5601	FHSU Memorial Union Re3Novation K DFA 2005G-2	0.00	0.00	0.00	(274,568.56)	7,826.78	1,202.91	2,628.84	2,628.84
246	5707	Housing System Surplus Kdfa Series E Bond 1994	317,303.42	877,215.29	1,216,737.25	1,777,802.87	1,651,452.13	905,631.99	488,807.15	488,807.15
246	6000	Service Clearing	738,983.64	811,760.57	865,318.73	501,862.47	595,406.63	676,339.69	832,964.11	832,964.11
246	7500	Health Professions Student Loan	5,976.43	0.00	1.39	1.42	0.00	0.00	0.00	0.00
246	7501	Federal Perkins Student Loan	895,041.82	977,475.94	899,074.58	1,299,164.74	1,298,429.91	964,583.25	301,443.98	301,443.98
246	7709	Nine Month Payroll Clearing Account	2,767,639.42	2,882,167.10	3,044,099.63	2,672,678.34	2,772,337.40	3,005,208.82	3,148,791.74	3,148,791.74
246	9134	Suspense Fund	0.00	0.00	25,100.00	90,109.00	47,343.77	76,784.64	62,921.71	62,921.71
246	9136	Mandatory Retirement Annuity Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246	9163	Voluntary Tax Shelter Annuity Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246	9197	Agency Payroll Deduction Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246	9800	Fort Hays State University Payroll	0.00	0.00	0.00	401.06	0.00	0.00	0.00	0.00
246 Total		Fort Hays State University	11,297,117.35	14,014,598.71	17,439,209.63	7,702,678.61	21,151,551.68	25,956,537.19	30,917,579.50	30,917,579.50
247	2188	Governmental Ethics Commission Fee	142,832.77	194,552.70	234,449.12	264,284.22	288,274.69	357,505.66	405,454.49	405,454.49
247	9125	Parking Deduction Clearing	542.10	541.22	596.48	838.63	838.01	796.07	941.46	941.46
247 Total		Governmental Ethics Commission	143,374.87	195,093.92	235,045.60	265,122.85	289,112.70	358,301.73	406,395.95	406,395.95
252	2149	Special Programs	0.00	94,627.28	104,957.26	147,964.36	162,949.99	181,003.03	158,995.10	158,995.10
252	2409	Conversion Of Materials & Equipment	13,056.13	13,551.13	11,798.03	11,798.03	11,798.03	11,798.03	11,798.03	11,798.03
252	2568	Wireless Enhanced 911 Grant	0.00	0.00	9,919.24	13,230.18	13,438.71	7,313.33	6,201.77	6,201.77
252	3050	Federal Grants Fund	90,226.35	170,633.37	156,255.59	101,751.11	149,589.63	116,161.40	149,266.34	149,266.34
252	3125	Justice Assistance Grant Federal	0.00	0.00	0.00	1,032,041.88	1,246,287.52	1,941,328.50	14,124,022.32	14,124,022.32
252	6161	Intragovernmental Service	0.00	0.00	0.00	23,993.33	64,580.14	182,693.83	14,361.25	14,361.25
252	6168	Miscellaneous Projects	0.00	0.00	0.00	0.00	0.00	3,450.25	0.00	0.00
252	7236	Hispanic/Latino American Affairs Comm - Donation	0.00	0.00	668.40	1,993.40	295.53	246.80	1,701.80	1,701.80
252	7242	Advisory Comm African-American Affairs Donation	0.00	0.00	9,651.06	8,840.26	11,783.66	0.07	1,421.32	1,421.32
252 Total		Governor	103,282.48	278,811.78	293,249.58	1,341,612.55	1,660,723.21	2,443,995.24	14,467,767.93	14,467,767.93
261		Kansas Guardianship Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261 Total		KS Guardianship Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264	2020	Air Quality Fee Fund	3,269,094.43	3,927,429.78	4,488,313.09	5,473,111.78	5,722,056.70	5,634,416.00	5,100,929.04	5,100,929.04
264	2042	Title XIX Fund	564,663.48	446,095.41	207,121.21	176,814.69	425,389.50	506,062.45	782,554.28	782,554.28
264	2085	Health Care Database Fee	105,662.77	139,989.40	148,716.21	124,081.62	5,000.00	0.00	0.00	0.00
264	2092	Laboratory Medicaid Cost Recovery Fund - Health	137,819.63	233,064.89	312,469.74	306,601.26	223,003.94	309,201.45	479,145.18	479,145.18
264	2099	Hazardous Waste Collection	46,388.85	29,038.35	32,087.50	28,670.50	21,785.32	16,648.19	35,673.28	35,673.28
264	2101	Driving Under The Influence Equipment	285,144.82	388,327.05	534,848.85	651,549.05	334,029.86	220,145.84	269,646.13	269,646.13
264	2131	Power Generating Facility Fee	363,394.84	350,336.91	442,201.89	361,656.76	393,859.52	410,931.36	405,041.76	405,041.76
264	2175	Health And Environment Training Fee - Environ	114,910.30	27,251.14	39,987.22	43,008.55	63,467.53	88,228.29	114,888.43	114,888.43

**State of Kansas
Unencumbered Fund Balances**

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
264	2183	Health And Environment Training Fee - Health	0.00	77,699.48	75,829.12	87,779.90	67,251.19	86,918.03	64,463.64
264	2196	Food Service Inspection Reimbursement	2.40	(5,125.00)	52,869.00	(116,810.00)	(88,829.00)	(128,384.00)	0.00
264	2205	Vital Statistics Maintenance Fee Fund	461,568.38	0.00	0.00	0.00	0.00	0.00	0.00
264	2206	Food Inspection Fee	(2,460.75)	602,254.87	911,237.55	681,705.58	340,988.77	(140,076.21)	0.00
264	2212	Chemical Control	78,164.17	83,678.96	87,660.75	85,022.43	88,846.90	1,384.92	31,674.47
264	2228	Subsurface Hydrocarbon Storage	786,690.42	783,516.92	683,371.54	780,511.73	881,395.42	880,877.54	889,456.57
264	2233	Mined-Land Conservation & Reclamation Fee	97,901.42	87,232.80	98,425.32	110,414.53	130,546.12	134,788.01	131,883.10
264	2243	Insurance Statistical Plan	93,997.42	356,621.55	187,175.05	70,906.18	55,680.67	49,944.86	4,408.23
264	2247	Salt Solution Mining Well Plugging	0.00	4,130.76	9,447.02	15,079.37	21,119.67	27,335.19	33,288.58
264	2269	SSA Fee Fund	50,456.03	35,760.51	110,471.88	69,102.19	69,982.50	62,401.22	82,906.51
264	2271	Solid Waste Management	3,463,893.71	2,679,357.01	3,354,810.60	3,138,510.86	3,355,278.16	1,905,220.60	1,569,444.77
264	2279	GIS Fund	3,418.07	37,736.10	27,981.80	14,245.26	10,217.39	0.00	0.00
264	2284	Public Water Supply Fee	370,312.05	292,965.34	182,054.50	196,541.01	149,984.59	79,300.05	54,271.91
264	2288	Voluntary Cleanup	628,101.95	803,568.62	1,073,458.05	1,109,797.85	1,118,916.33	1,359,261.79	1,399,926.46
264	2289	Lead Based Paint Hazard Fee	61,441.49	82,305.67	36,419.42	120,427.89	135,392.95	167,656.93	190,898.07
264	2291	Civil Registration / Health Stats Fee	0.00	927,585.55	991,446.95	1,190,657.15	1,141,968.81	997,929.84	559,585.58
264	2292	Environmental Control Use	0.00	2,004.68	60,639.64	182,194.55	296,096.20	402,516.88	491,556.36
264	2293	Storage Tank Fee	388,276.18	400,555.90	427,902.24	416,685.14	395,460.53	377,196.95	372,232.72
264	2410	Conversion Of Materials & Equipment - Health	525.93	525.93	525.93	525.93	525.93	525.93	525.93
264	2415	Nuclear Safety Emergency Preparedness Spec Rev	15,512.95	64,487.48	99,286.62	45,474.08	80,206.39	146,202.77	153,583.35
264	2505	Health Facilities Review	24,372.72	95,593.88	133,920.24	169,736.26	180,117.34	253,290.32	132,390.34
264	2508	Teenage Pregnancy Program Evaluation	7,473.17	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
264	2513	Trauma Fund	545,600.73	315,992.29	515,259.47	439,998.80	410,481.44	818,736.31	737,703.80
264	2519	Hazardous Waste Management	480,170.36	351,491.77	467,683.66	663,290.31	912,916.73	1,068,611.54	1,106,746.23
264	2531	Radiation Control Operations Fee	0.00	0.00	791,247.61	934,131.21	875,948.73	878,041.54	556,237.65
264	2541	Publication Fee Fund - Health	2,420.83	454.17	454.17	454.17	454.17	454.17	454.17
264	2575	Bicycle Helmet Revolving	17,098.82	14,953.25	10,672.40	20,447.23	18,409.71	2,835.71	20,270.71
264	2635	Waste Tire Management	884,083.24	798,987.23	922,629.43	1,014,339.67	1,149,918.67	1,356,630.26	1,067,011.17
264	2653	District Coroners	48,537.13	19,308.34	20,644.27	33,660.30	54,029.74	(17,410.98)	70,981.78
264	2657	Local Air Quality Control Authority Reg Service	0.00	(19,348.72)	7,071.50	0.00	100.00	1,650.00	715.26
264	2662	Environmental Response	1,006,882.06	1,135,037.81	1,171,312.95	1,410,874.87	2,061,768.83	1,884,882.82	1,339,252.37
264	2685	Mined-Land Reclamation	797,924.35	611,176.90	558,532.63	552,420.39	536,133.66	521,502.40	533,654.18
264	2818	Adult Care Licensing Revolving	3,974.00	7,974.00	7,974.00	7,974.00	7,974.00	7,974.00	7,974.00
264	2911	Sponsored Project Overhead - Environment	0.00	73,487.70	365,203.81	142,585.10	574,682.75	1,283,843.68	2,064,812.21
264	2912	Sponsored Project Overhead - Health	596,695.57	312,976.97	812,815.34	725,305.99	280,684.99	620,493.81	221,642.59
264	3008	Cancer Registry Federal	(419,086.38)	(161,938.22)	0.91	0.91	0.91	0.91	0.91
264	3012	Child Care Facilities Licensure Fund	(173,639.96)	23,323.08	2,832.73	0.00	0.00	0.00	0.00
264	3017	Clinical Laboratory Improvement Amend Federal	(496.38)	19,488.12	6,763.20	787.34	3,573.16	7,629.86	2,325.45
264	3028	Child Care & Development Block Grant Federal	804.22	0.00	425.43	(335.13)	718.52	11,886.96	64,533.96
264	3031	Office Of Rural Health Federal	18,052.14	(50,202.85)	(29,229.43)	14,703.22	7,615.19	(3,365.41)	6,022.22
264	3040	EPA-Core Support Federal	2,006.74	19,089.51	7,216.36	23,646.74	10,292.43	25,269.73	5,786.62
264	3064	Medicare Federal Federal - Health	93,093.69	16,331.28	14,036.02	(46,106.95)	(30,866.35)	(48,796.38)	(27,808.39)
264	3066	Env Resp Remedial Activity Spec Site / Lead Site Federal	0.00	10,801.01	2,522.37	4,495.69	8,972.96	11,380.87	7,868.91
264	3067	Emergency Environ Response - Nonspecific Sites Federal	0.00	76,373.82	115,058.68	109,246.69	103,290.34	110,905.03	109,769.98
264	3069	Migrant Health Program Federal	(39,672.69)	(47,604.13)	(87,862.50)	(109,875.44)	(102,058.34)	(141,594.56)	(114,035.19)
264	3070	Venereal Disease Control Project Federal - Health	(51,074.40)	(6,804.23)	5,000.79	(29,178.69)	(16,177.81)	(7,156.49)	8,153.44
264	3071	Disease Prevntn-Health Promo Grant Federal	(275,618.08)	(174,373.51)	(584,410.94)	(585,961.45)	(655,683.90)	(440,785.95)	(422,190.74)
264	3072	Air Quality Program Federal	(171,262.63)	(154,006.33)	(222,007.24)	(231,074.37)	(250,891.55)	(282,309.43)	(1,759,009.62)

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
264	3077	Women, Infants & Children Health Program Federal	(2,976,973.93)	(1,834,411.14)	(2,167,442.68)	(1,278,881.83)	(2,677,189.66)	723,131.19	23,831.77
264	3080	Fed Occupational Health & Safety Stats Prog Fund	1,109.06	14,410.83	0.00	0.00	0.00	0.00	0.00
264	3086	EPA Water Related Grants Federal	(12,143.38)	(5,821.83)	(33,135.43)	65,979.63	140,180.07	120,327.16	(106,797.72)
264	3087	Other Federal Grant - Health	(117,655.40)	(225,881.24)	(620,873.93)	(564,580.93)	(175,743.94)	(307,553.00)	(207,226.14)
264	3095	Other Federal Grants - Environment	0.00	(9,670.97)	56,818.87	(42,939.65)	(132,800.38)	3,232.93	31,207.93
264	3096	Medicare Program-Environment Federal	0.00	1,694.64	266.29	1,933.60	3,368.65	4,134.98	4,134.98
264	3150	Breast & Cervical Cancer Program & Detection Federal	(738,551.21)	(855,277.27)	(1,101,641.98)	(871,679.34)	(864,237.05)	(767,434.76)	(1,022,001.39)
264	3152	Lead Based Paint Hazardouse Control Grant Federal	0.00	0.00	0.00	0.00	0.00	(83,841.45)	(156,893.81)
264	3295	Water Supply Fund-Federal	(15,818.48)	(149,150.68)	(35,387.06)	(146,981.85)	(19,816.31)	35,708.39	47,238.61
264	3326	Title IV-E Federal	0.00	7,558.19	3,948.44	230,294.03	132,882.52	212,445.52	147,139.62
264	3328	Ryan White Title II Federal	(362,577.21)	(3,625.83)	(77,054.84)	(490,255.12)	(522,486.81)	(118,132.37)	(164,963.30)
264	3329	Homeland Security Federal - Health	(2,682,477.86)	(2,596,474.21)	(624,610.23)	(689,271.54)	(5,892,983.48)	(5,292,204.20)	(2,428,172.22)
264	3331	Federal Homeland Security Fund - Environment	0.00	0.00	(2,921.66)	2,921.66	0.00	0.00	0.00
264	3370	EPA Voluntary Clearing Federal	5,492.43	22,135.85	(61,897.13)	(52,376.96)	16,963.29	2,898.82	(181,905.18)
264	3371	HRSA Federal Grant Federal	(2,219.46)	(1,280.25)	(22,141.25)	18,587.65	1,645.75	(1,070.72)	(32,726.74)
264	3372	Immunization Grant Federal - Health	(157,006.73)	(10,136.84)	(174,630.76)	(291,113.87)	(522,457.37)	(292,725.55)	(441,639.96)
264	3511	Diagnostic X-Ray Pprogram Federal - Environment	(901.30)	6,227.21	1,511.90	19,129.73	50,299.39	49,111.45	14,427.29
264	3516	Title I-P.L. 99-457 Early Childhood Dev Federal	(322,129.35)	(441,327.92)	(328,594.98)	(186,554.96)	(379,537.80)	(170,470.96)	(1,839,863.81)
264	3586	Resource Conservation & Recovery Act Federal	24,162.12	76,058.21	40,076.42	8,253.89	27,877.98	22,448.54	1,450.29
264	3614	Preventive Hlth & Hlth Svc Block Grant Federal	4,806.58	39,156.88	(49,033.52)	(29,188.40)	(32,322.84)	42,309.88	90,523.90
264	3616	Maternal & Child Health Svc Block Grant Federal	(284,873.23)	(333,313.08)	(195,155.50)	(368,173.43)	(295,111.45)	(366,488.36)	(213,907.20)
264	3617	National Center For Health Statistic Federal	95,379.54	39,725.67	93,156.55	49,875.79	137,819.85	231,967.52	267,756.11
264	3618	Federal Epa Underground Injection Control	101.80	11,154.73	5,527.53	(91.69)	3,206.51	4,450.40	9,546.87
264	3619	EPA 106 Water Pollution Control Federal	(154,781.33)	79,534.42	40,594.99	(137,966.96)	(231,983.97)	(61,021.07)	51,824.79
264	3622	Title X Family Planning Federal	(61,029.68)	(58,863.61)	(79,280.01)	(35,348.08)	(114,460.45)	(113,593.24)	(9,003.81)
264	3626	Lead Poisoning Prevention Federal - Health	(52,830.56)	(10,783.98)	(121,656.97)	(112,358.32)	(86,332.33)	(15,066.01)	11,278.84
264	3693	Radiology Environmental Co-Op Monitoring Federal	2,627.48	2,627.48	2,627.48	2,627.48	2,627.48	2,627.48	2,627.48
264	3699	Early Childhood Development Services Federal	0.00	0.00	7.76	41.38	0.00	0.00	0.00
264	3722	104(G)(1) Outreach Op Training Program Federal - Env	0.00	(124,380.65)	(23,915.25)	(43,846.44)	(204,518.02)	(93,372.06)	(11,435.69)
264	3732	Underground Storage Tank Federal	4,852.35	12,231.69	9,269.59	15,531.95	2,176.24	5,568.36	32,579.29
264	3740	Aids Project-Education & Risk Reduction Federal	(527,685.81)	(452,901.23)	(428,634.77)	(974,989.73)	(1,202,505.49)	(475,964.76)	(396,934.19)
264	3752	Commodity Supplemental Food Program	(314,474.13)	(111,030.87)	(128,679.51)	(99,447.27)	0.00	0.00	0.00
264	3763	Special Child Clinic Federal	1,525.00	0.00	1,300.00	800.00	0.00	0.00	550.00
264	3771	Make A Difference Information Network Federal	44,706.33	44,712.83	40,643.44	40,451.50	39,281.99	36,458.84	45,717.22
264	3797	Census Of Traumatic Occupational Fatal Federal	129,723.61	88,109.73	39,449.45	72,622.27	187,585.13	206,605.23	247,950.25
264	3800	Aids Drug Reimbursement Program - Fed Fund	56,528.67	0.00	0.00	0.00	0.00	0.00	0.00
264	3812	Leaking Underground Storage Tank Trust Fund Federal	(167,061.62)	(238,536.77)	(315,587.51)	(630,908.84)	35,345.58	(258,406.36)	(69,797.37)
264	3820	Nat'L Surface Mining Control & Reclamation Act Federal	2,289.02	6,603.75	7,378.29	2,043.51	1,219.76	3,135.26	4,034.68
264	3821	Abandoned Mined-Land	(284,568.15)	(792,919.36)	(725,960.96)	(166,817.48)	(935,261.03)	(919,248.61)	(193,673.47)
264	3884	State Indoor Radon Grant Federal	(157,849.97)	(137,095.79)	(191,655.57)	(90,469.40)	(71,980.14)	(56,989.00)	(64,844.12)
264	3889	EPA Non-Point Source Implementation Federal	(2,700,984.16)	(2,760,124.43)	(4,003,765.92)	(4,205,384.96)	(4,246,763.95)	(5,065,128.20)	(5,406,667.22)
264	3908	Pollution Prevention Program Federal	(97,510.95)	(95,395.11)	(94,300.88)	(94,964.20)	(102,190.45)	(83,926.91)	(74,612.32)
264	3912	Medical Student Loan Repayment Federal	(82,000.00)	(98,000.00)	(122,500.00)	(72,833.75)	(18,333.75)	0.00	0.00
264	7265	Natural Resources Damages Trust	48,998.99	53,572.93	64,565.28	2,182,555.74	1,748,968.83	1,757,462.48	5,488,831.94
264	7311	Gifts, Grants & Donations - Health	955,938.91	903,662.34	752,253.99	928,997.25	1,206,576.01	1,338,322.05	1,653,685.49
264	7366	Special Bequest Fund - Health	151,293.49	131,395.49	325,073.89	317,623.96	174,310.77	194,148.84	220,450.68
264	7397	KS Essential Fuels Supply Trust	0.00	0.00	0.00	0.00	3,714,928.13	4,703,790.80	3,063,089.18
264	7398	Aboveground Petrol Storage Tank Release Trust	1,387,203.89	435,303.34	1,704,964.26	914,269.46	169,820.10	397,560.83	1,203,402.39

**State of Kansas
Unencumbered Fund Balances**

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			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
264	7399	Underground Petrol Storage Tank Release Trust	(9,969,531.94)	(9,787,252.65)	(8,744,281.35)	(7,231,157.06)	(2,189,438.66)	(5,720,416.89)	(5,000,021.97)
264	7407	Drycleaning Facility Release Trust	1,614,547.84	2,520,587.36	1,481,769.88	2,184,421.27	1,839,718.00	1,555,049.06	1,097,313.02
264	7526	Brownfields Revolving Loan Program Federal	1,312.96	3,098.83	4,086.24	4,243.48	4,664.81	4,081.03	28,442.82
264	7530	Water Pollution Control Revolving	10,677,951.50	11,355,252.11	33,881,718.24	105,432,298.33	91,646,345.28	60,212,177.77	80,861,350.51
264	7531	KDFA Water Pollution Control Revolving	4,625,964.09	3,187,390.71	4,960,977.13	6,525,906.54	7,695,749.92	10,986,304.88	12,538,978.89
264	7538	Public Water Supply Revolving Loan	18,953,040.96	39,307,794.42	38,267,006.79	55,985,858.62	73,909,949.84	51,495,999.24	69,607,301.98
264	7539	Public Water Supply Loan	3,285,102.66	4,110,934.71	5,052,438.38	6,419,590.52	7,697,833.49	8,565,375.00	10,499,028.17
264	7620	Special Bequest Fund - Roush Non-Expend. Endowment	141,264.46	141,264.46	141,264.46	141,264.46	141,264.46	141,264.46	141,264.46
264	8206	Vital Statistics System Project KDFA Series 2001W-2	867,615.83	784,415.13	684,498.46	596,928.70	665,041.65	75,723.61	26,957.18
264	9015	Suspense Fund	65,215.35	62,565.75	35,513.01	32,956.55	24,528.20	22,773.54	20,669.46
264	9430	Credit Card Clearing	718.91	189.80	1,717.68	2,052.70	6,910.38	322.04	4,835.83
264	9500	KDHE Off-Budget Clearing	0.00	20,131.00	15,000.00	15,000.00	15,000.00	0.00	0.00
264 Total		Dept of Health & Environment	35,689,058.18	58,482,803.98	86,914,597.25	183,937,312.29	192,108,662.94	144,415,098.70	188,425,582.65
266	2712	Hearing Aid Board	30,323.01	28,379.53	23,524.62	16,956.40	12,443.19	14,380.58	25,270.94
266 Total		Hearing Aid Dispensers, Board of Examiners	30,323.01	28,379.53	23,524.62	16,956.40	12,443.19	14,380.58	25,270.94
270	2453	Conference Fee Fund	0.00	0.00	0.00	0.00	0.00	0.00	59.65
270	7404	Health Care Stabilization	428,214.28	243,154.28	929,348.18	469,806.77	4,060,748.77	2,889,021.13	1,893,732.15
270 Total		Health Care Stabilization Fund Board of Governors	428,214.28	243,154.28	929,348.18	469,806.77	4,060,748.77	2,889,021.13	1,893,791.80
276	2008	Rail Service Improvement	601,907.98	1,214,206.93	951,146.35	1,137,428.76	1,124,452.10	5,929,009.78	8,603,009.35
276	2298	Interagency Motor Vehicle Fuel Sales	100,480.11	160,179.81	246,498.88	317,431.10	213,818.54	306,330.41	266,737.24
276	2356	Traffic Records Enhancement	0.00	0.00	0.00	0.00	0.00	518,815.16	756,161.09
276	2572	Coordinated Public Transportation Assistance	396,786.84	627,444.09	1,246,830.23	1,590,182.52	1,339,379.19	1,533,936.50	890,491.98
276	3122	Other Federal Grants	0.00	0.00	0.00	496,936.26	4,065,376.05	3,457,671.04	(432,612.11)
276	4100	State Highway Fund	(698,231,995.36)	(745,337,929.08)	(733,296,502.12)	(810,109,297.02)	(866,014,030.16)	(479,622,915.77)	(814,831,912.00)
276	4109	Highway Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276	4140	Public Use General Aviation Development	(316,599.09)	219,454.99	(67,663.74)	270,536.46	37,421.71	357,525.03	694,769.99
276	4210	County Equalization & Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276	4220	Special City And County Highway	36,104,957.79	23,003,181.10	24,834,254.64	24,391,491.34	25,301,196.75	35,066,961.68	34,861,044.19
276	4707	Highway Bonds Debt Service	46,783,779.25	48,120,145.87	60,579,374.13	67,146,386.27	63,545,352.07	55,205,323.87	96,883,770.24
276	7511	Transportation Revolving	0.00	25,009,812.16	2,142,122.12	(15,286,896.33)	(8,704,830.35)	(20,176,902.62)	(5,609,382.35)
276	7524	Communication System Revolving	0.00	0.00	0.00	970,362.18	368,737.81	(5,260,402.10)	(366,343.34)
276	7548	Trans Loan Fund-KDFA Revolving - Revenue Bonds	0.00	0.00	0.00	15,358,199.47	11,417,560.93	8,987,592.88	6,272,478.61
276	8720	KDFA SER 2008G KDOT Communication Lease Program	0.00	0.00	0.00	0.00	0.00	0.00	2,532,128.91
276 Total		Dept of Transportation	(614,560,682.48)	(646,983,504.13)	(643,363,939.51)	(713,717,238.99)	(767,305,565.36)	(393,697,054.14)	(669,479,658.20)
280	2034	Kansas Highway Patrol Operations	0.00	390.33	288,807.26	614,607.92	294,513.22	839,357.06	165,473.49
280	2179	General Fees Fund	678,308.88	1,366,139.62	1,469,683.98	173,086.92	140,246.22	596,610.85	657,780.67
280	2208	Motor Carrier Safety Assistance Program	1,957.03	109,591.29	98,178.94	149,428.22	8,846.96	671,148.05	937,848.86
280	2213	Vehicle Identification Number Fee	392,970.20	605,481.56	749,281.15	101,204.79	294,792.64	507,343.55	612,270.12
280	2217	Highway Safety Fund	128,210.70	149,439.30	176,347.78	152,106.56	110,150.50	14,643.80	49,775.84
280	2306	Highway Patrol Training Center	316,093.61	135,966.28	293,921.25	21,535.48	351,005.29	670,749.77	497,960.82
280	2317	Kansas Highway Patrol Motor Vehicle	1,337,609.03	1,763,976.82	1,354,734.90	2,910,930.98	1,689,359.43	657,694.80	2,297,816.85
280	2368	Aircraft Fund - On Budget	0.00	0.00	0.00	0.00	106,002.92	198.22	(39.34)
280	2413	State Forfeiture Fund	384,479.12	116,300.50	275,450.10	196,610.36	376,817.39	878,534.65	296,903.98
280	2468	Federal Forfeiture	2,188,422.22	4,104,852.67	2,657,073.86	3,206,809.79	2,477,048.16	3,342,317.36	4,807,586.24
280	2514	For Patrol Of Kansas Turnpike	122,234.23	170,625.68	174,306.88	163,270.41	169,218.58	169,597.90	163,172.18
280	2829	Motor Carrier Inspection Fund	1,173,243.19	518,831.38	3,615.21	0.00	0.00	0.00	0.00
280	3021	Domestic Preparedness Equipment Program Federal	17.29	(138,195.57)	298,354.85	99,509.80	24,954.09	0.00	0.00
280	3073	Motor Carrier Safety Assistance Program Federal	0.00	652,298.70	549,598.52	118,875.13	26,884.02	663,082.83	877,919.97

State of Kansas
Unencumbered Fund Balances

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
280	3340	Homeland Security 2007 Grant Federal	0.00	0.00	0.00	0.00	0.00	(65,772.06)	83,426.55
280	3341	Homeland Security 2008 Grant Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	3541	COPS Federal Grant	0.00	32,549.04	30,030.99	0.00	0.00	0.00	0.00
280	3542	Homeland Security 2009 Grant Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	3615	Highway Patrol Federal	377,109.45	707,457.52	800,079.08	82,004.00	369,461.42	771,572.19	1,697,364.74
280	3621	Homeland Security Federal	0.00	0.00	10,082.34	151,297.44	71,957.18	1,920.11	0.00
280	3625	Homeland Security 2005 Federal	0.00	0.00	0.00	7,762.01	(188,066.69)	25,218.95	0.00
280	3628	Homeland Security 2005 FFD-Buffer Zone Protection	0.00	0.00	0.00	567.28	24,432.76	0.00	0.00
280	3629	Homeland Security 2006 Federal	0.00	0.00	0.00	0.00	(375,739.90)	(101,390.57)	98,110.86
280	3634	Homeland Security 2006 FFD-Buffer Zone Protection	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	6143	Capitol Area Security	368,729.21	177,198.19	774.11	33,037.73	124,869.29	176,793.60	198,047.72
280	6144	Executive Aircraft	8,748.74	45,876.23	44,150.12	31,507.99	17,424.29	27,738.45	57,563.08
280	6155	Motor Vehicle Fuel & Storeroom Sales	254,295.25	157,121.31	153,865.63	27,092.25	144,084.22	347,765.68	794,593.25
280	7280	1122 Program Clearing	208.45	24,032.15	8,829.30	68,054.28	69,771.05	88,390.88	110,920.41
280	7331	Gifts And Donations	7,450.65	7,336.44	8,527.38	10,699.39	11,544.51	15,352.24	9,921.52
280	8547	Hwy Patrol Central Training Facility - Refunding Bonds 2001R Fd	232.89	190.54	260.66	67.17	774.68	812.66	834.51
280	8548	Highway Patrol Fleet Operations Center Projects Fed	9,753.04	58.14	53.07	20.47	87.96	88.25	52.94
280	8549	KDFA Ser 2004A-3 Highway Patrol Facility Acquisition	0.00	1,057.15	17.31	98.18	54.78	30.04	22.93
280	9081	Highway Patrol Training Center Clearing	91,235.46	64,309.85	22,210.13	28,954.97	107,087.88	155,639.08	220,025.13
280	9407	Credit Card Clearing	180.00	0.00	0.00	891.44	10,613.59	1,928.95	479.78
280 Total		Highway Patrol	7,841,488.64	10,772,885.12	9,468,234.80	8,350,030.96	6,458,196.41	10,457,367.29	14,635,833.10
288	2047	General Fees Fund	50,624.46	115,901.46	53,178.05	91,887.86	105,602.98	234,741.95	255,266.94
288	2132	Records Center Fee	58,082.72	59,063.41	57,545.92	103,412.45	110,433.08	105,356.43	121,168.17
288	2142	Museum & Historic Sites Visitor Donation	96,148.20	68,878.67	20,430.16	1,325.50	9,212.04	13,047.77	18,592.70
288	2148	Historical Society Capital Improvements	24,885.85	25,729.25	25,729.25	25,729.25	25,729.25	25,729.25	25,729.25
288	2164	Historic Properties Fees	17,821.92	19,177.51	98,244.85	199,961.80	175,748.16	354,539.05	391,773.91
288	2182	Insurance Collection Replacement / Reimbursement	16,924.75	8,597.75	8,597.75	8,597.75	8,597.75	8,597.75	8,597.75
288	2192	State Historical Society Facilities	43,893.21	58,221.33	64,628.53	81,686.43	109,449.58	144,105.69	166,848.51
288	2234	Land Survey Fee Fund	39,331.59	47,464.90	50,232.85	50,443.62	58,735.82	61,372.28	60,607.31
288	2246	Microfilm Fees Fund	70,189.05	97,291.92	71,169.50	48,946.99	47,532.31	63,179.14	55,290.48
288	2315	EDIF-Visitor Donation Match	276.65	0.00	0.00	0.00	251.42	0.00	0.00
288	2414	Property Sale Proceeds	9,407.76	9,407.76	9,407.76	9,407.76	9,407.76	9,407.76	9,407.76
288	2436	Conversion Of Materials & Equipment	8,441.22	8,425.24	8,425.24	8,425.24	8,425.24	8,425.24	8,425.24
288	2638	Archeology Fee Fund	(71,856.61)	(61,309.50)	39,603.95	40,437.23	80,938.06	163,296.28	159,026.01
288	2916	Historic Preservation Overhead Fees	41,621.30	95,191.74	111,164.98	111,326.90	134,495.74	183,036.34	183,303.85
288	3083	Archeology Federal	0.00	31,286.64	56,181.29	67,275.46	70,763.69	32,277.40	52,405.42
288	3089	National Historic Preservation Act Fed-State	106,172.94	77,049.99	56,521.86	38,288.05	20,239.87	71,168.23	37,374.89
288	3545	National Historic Preservation Act Fed-Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00
288	3923	Other Federal Grants	20,501.22	(39,001.57)	(56,665.62)	(330,961.07)	(5,912.18)	(46,467.69)	27,335.08
288	3924	Amelia Earhart Bridge Mitigation Project - Federal	0.00	0.00	0.00	0.00	0.00	0.00	494,638.71
288	6116	Vehicle Repair & Replacement	0.00	9,289.11	22,920.62	34,700.54	47,288.10	48,880.80	66,037.37
288	7302	Private Gifts, Grants & Bequests	9,903.24	(3,010.28)	17,584.10	16,710.09	9,026.06	9,700.21	9,859.12
288	7344	Law Enforcement Memorial	10,330.96	8,382.47	8,549.87	8,610.71	7,256.92	7,389.12	7,587.74
288	7379	Heritage Trust Fund	2,731,850.99	2,717,617.27	2,683,392.80	2,656,576.21	2,876,553.86	3,163,730.81	3,107,625.26
288	9455	Credit Card Clearing	0.00	0.00	7,329.21	0.00	1,839.46	0.00	0.00
288 Total		State Historical Society	3,284,551.42	3,353,655.07	3,414,172.92	3,272,788.77	3,911,614.97	4,661,513.81	5,266,901.47
291	2666	Kansas Home Inspectors Registration Fee Fund	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
291 Total		Kansas Home Inspectors Registration Fee Fund	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
296	2041	Human Resources Special Projects Non-Federal	0.00	39,325.96	54,904.54	474,735.27	602,099.89	519,360.86	333,751.14
296	2120	Special Employment Security	304,171.55	368,315.73	454,631.98	526,065.79	461,374.05	286,711.50	161,059.80
296	2121	Employment Sec. Computer Systems Institute Fund	336,476.22	369,290.65	471,463.39	11,677.61	0.00	0.00	0.00
296	2124	Workmen'S Compensation Fee	2,572,195.56	2,924,761.08	1,974,902.50	2,258,850.59	3,098,606.34	3,501,747.06	3,626,254.30
296	2128	Boiler Inspection	71,965.15	54,700.33	34,139.28	37,243.99	70,544.61	72,001.80	190,061.06
296	2204	Wage Claims Assignment Fee	22,061.09	25,141.09	25,207.57	27,570.87	28,777.27	31,030.00	32,034.89
296	2302	Federal Indirect Cost Offset	4.60	2.99	5.03	0.00	0.00	0.00	0.00
296	3180	Welfare To Work Grant - Fed Funds - State Opns	101,421.91	(40,212.98)	0.00	0.00	0.00	0.00	0.00
296	3185	Workforce Investment Act - State Operations	425,071.21	(233,446.74)	0.00	0.00	0.00	0.00	0.00
296	3186	Workforce Investment Act - non-state Operations	342,596.18	93,065.32	0.00	0.00	0.00	0.00	0.00
296	3334	Human Resources Special Projects Non-Federal	(411,443.05)	(455,999.68)	(131,848.30)	(40,195.37)	0.00	0.00	0.00
296	3335	Employment Security Administration	(1,391,862.02)	(634,989.42)	(204,462.11)	(40,778.08)	(22,635,068.81)	(14,503,619.25)	(13,002,957.54)
296	3336	Employ Security Administration - Property Sale Proceeds	643,497.03	597,367.65	556,888.73	0.00	0.00	0.00	0.00
296	3339	Occupational Health And Safety Federal	(3,641.11)	23,585.54	(15,884.60)	(5,403.48)	277.60	263.10	910.46
296	3411	Welfare to Work Grant - Federal Funds - Non-State Opns	1,621.60	0.00	0.00	0.00	0.00	0.00	0.00
296	6112	Agency Motor Pool	0.00	34,061.24	11,010.80	12,043.03	13,533.82	28,757.86	179,353.28
296	7054	Employment Security - Benefit Account	586,599.54	112,260.91	137,477.99	634,004.73	105,943.82	36,149.56	32,306.75
296	7055	Employment Security Clearing	166,512.06	205,732.80	128,633.95	173,657.99	255,712.65	95,486.55	32,527.51
296	7056	Employment Security Trust Account	384,459,000.00	325,747,338.95	437,722,990.03	577,800,394.32	667,356,710.93	661,137,019.09	340,511,234.37
296	7057	Employment Security - Special Suspense	210,307.77	229,230.85	199,936.66	275,772.39	275,398.25	163,693.82	395,185.03
296	7341	Advisory Committee on Hispanic Affairs - Donations	1,352.36	22.61	0.00	0.00	0.00	0.00	0.00
296	7362	Special Wage Payment Clearing Trust	3,776.48	2,377.85	9,593.00	7,495.24	9,418.41	10,417.53	14,829.85
296	7364	Common Handicapped - Gifts, Grants & Donations Fund	1,770.79	1,590.79	0.00	0.00	0.00	0.00	0.00
296	8431	Human Resource PJTS-K DFA 2001W-ACQ/RENOV	22.73	22.46	12.67	0.00	0.00	0.00	0.00
296	8432	Human Resources Acquisition & Renovation Projects K DFA Bonds	1,414,792.80	633,946.79	547,306.60	393,584.98	393.38	356.13	167.12
296	8434	Labor Dpt Unempl Insurance Benefit System Upgrade 2004-1	0.00	0.00	(1,457,573.87)	(1,156,544.96)	(15,442,654.22)	211,222.10	2,126,474.47
296	9078	Division Of Workers' Compensation Suspense	7,778,615.10	7,006,448.26	8,403,757.18	7,450,206.75	9,278,724.40	7,477,257.90	10,428,859.19
296	9424	Credit Card Clearing	3,637.87	1,686.64	0.64	383.64	305.64	0.00	0.00
296 Total		Department of Labor	397,640,523.42	337,105,627.67	448,923,093.66	588,840,765.30	643,480,098.03	659,067,855.61	345,062,051.68
300	2048	Publication And Other Sales	1,064,054.92	937,620.74	208,654.63	899,595.15	957,771.94	475,503.18	105,601.31
300	2049	Conference Registration And Disbursement	35,589.10	49,557.12	91,195.65	100,064.99	123,701.17	70,150.29	33,900.23
300	2176	Impact Program Serices	275,027.56	72,206.87	361,123.09	93,024.21	438,289.37	574,544.36	10,306,919.78
300	2222	Low-Income Housing Tax Credit Fee Fund	631,080.23	0.00	0.00	0.00	0.00	0.00	0.00
300	2275	Reimbursement And Recovery	124,977.16	152,504.06	185,017.19	691,994.47	835,096.71	1,167,842.78	1,473,687.72
300	2310	General Fees Fund	241,522.17	9,201.55	21,348.18	35,330.18	47,113.20	120,737.70	89,620.57
300	2331	Market Development	356,520.36	433,776.49	134,687.49	728,723.21	1,070,462.79	922,314.66	1,492,808.97
300	2333	Trademark Fund	17,728.75	19,827.65	10,021.35	8,825.49	12,925.99	11,637.84	10,091.59
300	2337	KS Community Entrepreneurship Fund	0.00	0.00	450,000.00	0.00	0.00	0.00	0.00
300	2340	Indirect Cost Fund	0.00	0.00	137,491.56	140,224.98	131,005.92	347,439.96	550,192.84
300	2341	KS Commission on Disabilities Concerns	0.00	0.00	450.79	444.19	0.00	0.00	0.00
300	2342	Wheat Harvest Program--Non-Fed Fund	0.00	0.00	33,316.45	25,005.60	0.00	0.00	0.00
300	2370	Kansas Existing Industry Expansion	969,152.71	1,602,854.76	1,095,866.09	1,213,188.18	1,667,231.49	997,944.71	670,376.43
300	2375	Small Employer Cafeteria Plan Development	0.00	0.00	0.00	0.00	0.00	81,764.59	0.00
300	2378	Enterprise Facilitation	0.00	0.00	0.00	0.00	0.00	613.62	118.03
300	2381	Association Assistance Plan	0.00	0.00	0.00	0.00	0.00	425,258.39	0.00
300	2411	Conversion Of Equipment & Materials	17,742.80	17,763.80	17,763.80	17,763.80	763.80	18,630.04	18,630.04
300	2515	Kansas Venture Capital Company Certification Fee	4,818.17	4,818.17	4,818.17	4,818.17	0.00	0.00	0.00
300	2588	Greyhound Tourism Fund	52,361.06	49,155.26	44,298.28	1,857.28	0.00	0.00	0.00

State of Kansas
Unencumbered Fund Balances

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
300	2599	Athletic Fee Fund		0.00	0.00	0.00	35,427.58	97,187.24	85,160.98	79,964.94
300	2669	Kansas Economic Opportunity Initiatives	5,491,976.95	9,699,409.64	4,139,426.09	6,925,986.65	1,186,892.29	2,147,674.14	2,606,193.14	
300	2679	State Affordable Airfare		0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	2922	Goodyear Bond Repayment		0.00	301,837.69	394,720.19	0.00	0.00	0.00	0.00
300	3097	Home- Federal Fund	311,897.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	3099	Community Services Block Grant-Fed Fund	820.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	3100	Other Federal Grants	36,847.29	47,905.78	(155,709.14)	3,734.52	144,353.74	231,337.33	154,032.20	
300	3101	Weatherization Block Grant Fed Fund	850.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	3102	Energy Weatherization - Fed Fund	1,707.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	3106	Apprenticeship Works Federal	0.00	0.00	0.00	0.00	0.00	0.00	(7,541.93)	
300	3109	School to Work-Fed Fund	22,094.13	138,014.98	1,964.94	1,964.94	0.00	0.00	0.00	0.00
300	3151	Disability Navigation Program - Federal	0.00	0.00	0.00	0.00	0.00	22,744.47	(21,885.06)	
300	3258	Greensburg Neg Federal	0.00	0.00	0.00	0.00	230,905.95	26,398.24	7,328.25	
300	3269	Workforce Investment Act Set-Asides	0.00	0.00	(156,898.15)	(201,463.48)	(82,770.67)	0.00	0.00	
300	3270	Adult Program-WIA - Federal	0.00	0.00	(19,600.95)	(303,136.00)	(1,690,752.64)	(2,042,630.75)	(2,556,963.62)	
300	3271	Youth Program--WIA--Fed Fund	0.00	0.00	(13,180.17)	3,045.67	0.00	0.00	0.00	
300	3272	Dislocated Worker WIA Federal Fund	0.00	0.00	(5,255.51)	(1,428.12)	0.00	0.00	0.00	
300	3273	Trade Adjustment Assistance - Federal	0.00	0.00	(261,208.70)	(129,611.75)	(152,532.78)	(37,888.87)	(217,649.67)	
300	3274	Local Veterans Employment Representative - Federal	0.00	0.00	402.45	(78,053.34)	(59,765.97)	(14,469.85)	6,670.92	
300	3275	Wagner Peyser-Federal	0.00	0.00	(69,471.21)	(297,218.21)	(187,476.52)	(127,777.91)	(397,492.58)	
300	3276	Re-Employment Services - Federal	0.00	0.00	2,838.10	(4,346.98)	(694.95)	0.00	0.00	
300	3285	Workforce Development - Wired - Federal	0.00	0.00	0.00	0.00	0.00	(1,086,158.77)	(1,981,140.63)	
300	3290	Southeast Kansas Flood Neg - Federal	0.00	0.00	0.00	0.00	0.00	11,295.94	5,895.11	
300	3481	Flood Mitigation Assistance - Fed Fund	(234,274.14)	(98,179.95)	(49,952.86)	(49,952.86)	0.00	0.00	0.00	
300	3584	Housing Assistance Program	249,209.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	3669	Community Development Block Grant - Federal	1,893.81	32,518.07	3,352.01	10,599.35	11,445.18	8,750.70	2,134.29	
300	3826	Community Dev Block Grant - Federal Revolving Loan Account	7,853,701.35	7,995,469.26	5,768,249.77	5,896,470.30	5,189,824.10	6,625,288.37	7,808,148.23	
300	3870	HUD Emergency Shelter Grants - Fed Fund	511.33	0.00	0.00	0.00	0.00	0.00	0.00	
300	7325	National Mainstreet Center	7,625.01	23,193.83	(4,181.14)	18,676.83	47,424.06	33,548.13	23,420.23	
300	7355	KCDC Gifts, Grants & Donations	0.00	0.00	0.00	0.00	395.36	395.36	395.36	
300	7373	State Housing Trust Fund	3,624,344.95	0.00	0.00	0.00	0.00	0.00	0.00	
300	7388	Impact Program Repayment	2,669.93	2,695.68	3,203.83	63,907.79	131,805.48	58,639.14	5,085,368.69	
300	7525	Kansas Partnership	337,989.78	2,525,745.08	2,412,332.83	2,426,200.22	2,654,444.06	2,886,754.92	1,560,408.72	
300	7527	Kansas Export Loan Guarantee Fund	788,198.12	0.00	0.00	0.00	0.00	0.00	0.00	
300	7559	Goodyear Revenue Anticipation Note Kdfa Series 2004J	0.00	0.00	14,890.03	494.59	1,636.68	114.56	117.66	
300	8435	Kdfa Rev Bond Series 2001W-1 - P&I Account	0.00	0.00	0.00	44.35	38.50	40.71	23.68	
300	9403	Credit Card Clearing	135.32	400.16	467.96	162.98	625.78	10.00	10.00	
300 Total	Department of Commerce		22,288,773.44	23,716,459.00	14,709,560.59	18,677,085.12	12,807,347.27	14,043,608.96	26,909,385.44	
313	2051	General Fees Fund	118,976.06	84,381.78	78,292.83	98,381.95	71,153.12	149,850.97	25,512.24	
313	8517	Hutchinson Infrastructure Projects Kdfa	0.00	0.00	0.00	0.00	0.00	1,440,640.27	608,124.24	
313 Total	Hutchinson Correctional Facility		118,976.06	84,381.78	78,292.83	98,381.95	71,153.12	1,590,491.24	633,636.48	
319	2052	Topeka Juvenile Correctional Facility Fee Fund	292,470.73	43,825.76	16,937.60	0.00	0.00	0.00	0.00	
319	3106	Elementary & Secondary Education Fund	0.00	0.00	(16,419.00)	0.00	0.00	0.00	0.00	
319	3357	Juvenile Justice Federal Fund	14,675.97	124,134.00	242,940.78	0.00	0.00	0.00	0.00	
319	8253	JJA Larned/Topeka Corr FAC-KDFA 2001D	(5,787,466.62)	(270,194.07)	0.00	0.00	0.00	0.00	0.00	
319 Total	Topeka Juvenile Correctional Facility		(5,480,319.92)	(102,234.31)	243,459.38	0.00	0.00	0.00	0.00	
325	2054	Beloit Juvenile Correctional Facility Fee	60,565.87	77,980.13	3,658.55	8,509.32	17,261.05	30,092.56	34,499.69	
325	3074	Title Ii-B, Voc Education JLDf & LSTA - Federal	0.00	0.00	0.00	0.00	0.00	0.00	(13,168.00)	

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
325	3107	Elementary And Secondary Education - Federal	0.00	0.00	0.00	0.00	(14,973.00)	(2,773.00)	(3,371.00)
325	3356	Juvenile Justice Federal	12,297.59	69,223.66	114,031.04	88,495.45	32,180.10	32,950.30	20,197.64
325 Total		Beloit Juvenile Correctional Facility	72,863.46	147,203.79	117,689.59	97,004.77	34,468.15	60,269.86	38,158.33
328	2119	Indigents' Defense Services	39,868.50	890.36	155,727.58	128,209.66	47,917.23	0.00	1.64
328	2186	Inserservice Education Workshop Fee	4,664.11	2,085.77	739.62	0.00	0.00	50.00	50.00
328 Total		State Board of Indigents' Defense Services	44,532.61	2,976.13	156,467.20	128,209.66	47,917.23	50.00	51.64
330	2078	Information Network Of Kansas	0.00	2,317.60	2,317.60	2,314.68	2,314.68	1,162.43	2,312.62
330 Total		Information Network Of Kansas	0.00	2,317.60	2,317.60	2,314.68	2,314.68	1,162.43	2,312.62
331	2055	Insurance Company Examination	101,173.47	51,637.44	58,460.38	30,265.81	22,420.56	50,445.79	77,514.53
331	2056	Insurance Company Annual Statement Exam	100,042.30	5,001.03	20,371.43	15,487.85	10,458.12	16,203.30	14,341.99
331	2057	Insurance Company Examiner Training	44,693.51	15,981.04	5,166.25	8,207.17	9,960.00	17,276.85	2,725.96
331	2270	Insurance Department Service Regulation	6,337,497.96	6,198,416.88	6,244,608.75	8,040,722.05	10,965,247.37	13,518,611.63	12,502,102.05
331	2351	Fines And Penalties	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
331	2367	Insurance Education & Training	14,034.77	19,243.94	34,354.48	42,665.88	47,238.15	48,255.98	41,168.81
331	2412	Conversion of Materials & Equipment Fund	0.00	3,721.80	0.00	0.00	0.00	0.00	0.00
331	2523	Settlements Fund	0.00	0.00	68,308.00	61,658.00	61,658.00	11,899.00	6,207.94
331	2665	Pharmacy Benefits Manager Registrion	0.00	0.00	0.00	140.00	2,800.00	5,040.00	7,420.00
331	2887	Insurance Department Rehabilitation & Repair	0.00	0.00	189.93	(9,118.56)	(5,224.50)	(909.82)	1,123.35
331	3041	Other Federal Grants	0.00	0.00	0.00	(10,500.00)	(25,000.00)	0.00	0.00
331	7354	Workers Compensation	5,692,099.97	5,938,026.18	6,511,405.78	3,133,513.75	7,452,736.54	9,122,783.87	6,406,717.68
331	7356	Municipal Group Funded Pools Fee	31,560.57	25,140.48	30,332.32	25,957.57	28,671.22	22,265.29	19,013.16
331	7359	BCBSKC 11/15/96 Settlement Fund	1,739.40	1,739.40	1,739.40	0.00	0.00	0.00	0.00
331	7360	Monumental Life Settlement	0.00	0.00	30,545.56	30,545.56	30,545.56	30,545.56	30,545.56
331	7374	Group-Funded Workers' Compensation Pools Fee	19,793.58	16,219.73	28,490.16	39,977.48	58,091.81	94,723.35	82,597.90
331	7652	State Firefighters Relief	95,141.00	31,355.41	115,157.23	119,533.01	126,346.72	127,942.94	504,320.79
331	8453	Insurance Building P & I Fund--KDFA D Bonds, 1991	1,052.52	878.27	2,021.99	0.00	0.00	0.00	0.00
331	8557	Insurance Building Reserve Fund	179,500.00	179,500.00	179,500.00	0.00	0.00	0.00	0.00
331	8560	Insurance Building Rebate Fund	3.63	3.63	3.71	0.00	0.00	0.00	0.00
331	8807	Insurance Dept Rehabilitation & Repair Fund	4,010.20	(9,982.59)	0.00	0.00	0.00	0.00	0.00
331	9005	Suspense Fund	0.00	12,936.27	1,514.05	1,724.82	1,724.83	2,163.63	2,078.40
331	9017	Insurance Company Tax & Fee Refund	46,053.08	3,075.32	0.00	0.00	0.00	0.00	10,693.60
331	9090	Commissioner'S Travel Reimbursement Clearing	1,062.00	366.40	1,926.75	1,926.75	1,926.75	1,926.75	1,934.25
331	9404	Credit Card Clearing	4,640.47	3,751.10	2,433.95	1,002.58	260.17	1,752.18	3,489.04
331 Total		Insurance Department	12,674,098.43	12,497,011.73	13,336,530.12	11,533,709.72	18,799,861.30	23,070,926.30	19,713,995.01
349	2127	Judicial Council	0.00	38,068.44	88,430.94	110,296.53	85,223.72	41,994.61	43,150.56
349	2297	Publications Fee	172,082.55	100,103.48	82,884.27	23,977.83	24,750.17	35,334.37	69,826.67
349	2573	Judicial Performance	0.00	0.00	0.00	0.00	164,332.04	342,219.70	256,344.23
349	9450	Credit Card Clearing	1,407.92	2,405.29	23.54	134.42	63.89	191.94	85.71
349 Total		Judicial Council	173,490.47	140,577.21	171,338.75	134,408.78	274,369.82	419,740.62	369,407.17
350	2250	Juvenile Detention Facilities	854,975.22	220,468.12	245,134.50	235,777.58	167,060.75	701,817.83	156,344.70
350	2257	Juvenile Justice Fee	8,819.25	10,536.75	9,109.61	23,338.25	9,150.42	9,447.14	11,448.83
350	2274	Juvenile Justice Community Planning	25,235.29	3.85	0.00	0.00	0.00	0.00	931,680.91
350	2591	Title XIX Fund	1,314,515.02	1,077,292.43	60,505.39	(481.07)	0.00	0.00	0.00
350	3002	Juvenile Accountability Incentive Block Grant - Federal	2,411,448.79	2,042,783.87	1,074,629.75	174,235.05	633,128.78	589,113.80	0.00
350	3327	Title IV - E Fund	1,808.00	340,219.90	170,085.35	0.00	0.00	0.00	0.00
350	3337	Title IV-E Fund	0.00	0.00	0.00	200,734.47	59,247.34	2,548.09	550,169.42
350	3348	Title XIX Fund	0.00	0.00	0.00	269,957.35	263,044.84	18.07	0.00
350	3351	Juvenile Justice Delinquency Prevention - Federal	(307,764.53)	(320,753.91)	(247,190.64)	(108,465.05)	(165,030.68)	(13,566.13)	(40,479.52)

State of Kansas
Unencumbered Fund Balances

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
350	3352	Juvenile Justice Federal	(7,054.67)	(15,120.50)	(54,072.71)	(30,000.24)	34,104.16	(7,658.37)	10,421.10
350	3353	Byrne Grant-Federal	982.89	983.02	0.00	0.00	0.00	0.00	0.00
350	3361	Incentive Block Grant Federal Fund	0.40	0.00	0.00	0.00	0.00	0.00	0.00
350	7322	Kansas Juvenile Delinquency Prevention Trust	261,422.95	248,987.14	396,057.80	264,958.59	228,590.16	308,123.42	265,370.21
350	8251	JJA Larned/Topeka Corr Fac Projects K DFA 2001D Bonds	2,065.64	1,140.99	2,318.57	4,367.29	1,939.75	2,932.67	1,877.30
350 Total		Juvenile Justice Authority	4,566,454.25	3,606,541.66	1,656,577.62	1,034,422.22	1,231,235.52	1,592,776.52	1,886,832.95
352	2321	Kansas JUVCorrection Complex Fee	0.00	0.00	0.00	38,307.90	8,537.79	435.73	1,113.96
352	3105	Elementary & Secondary Education - Federal	0.00	0.00	0.00	(34,291.00)	0.00	(35,755.00)	(40,576.00)
352	3359	Juvenile Justice Federal	0.00	0.00	0.00	134,862.52	203,711.73	(53,340.13)	(17,014.38)
352	7016	Gifts, Grants & Donations	0.00	0.00	0.00	0.00	0.00	175.00	175.00
352	8254	JJA Larned/Topeka Correctional Facility Projects Kdfa 2001D Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
352 Total		Kansas Juvenile Correctional Complex	0.00	0.00	0.00	138,879.42	212,249.52	(88,484.40)	(56,301.42)
355	2058	Atchison Juvenile Correctional Facility Fee	141.22	83.25	3,128.57	6,648.28	6,295.64	17,211.35	5,461.42
355	3112	Elementary And Secondary Education - Federal	15,224.30	17,584.30	18,962.99	18,962.99	21,899.44	21,899.44	0.00
355	3355	Juvenile Justice Federal	6,439.83	(11,996.80)	(11,177.09)	(38,159.88)	7,507.86	17,783.21	7,508.21
355 Total		Atchison Juvenile Correctional Facility	21,805.35	5,670.75	10,914.47	(12,548.61)	35,702.94	56,894.00	12,969.63
359	2199	Kansas Arts Commission Fee	0.00	17.90	19.90	83.88	0.00	0.00	10.21
359	3210	Kansas Arts Comm Gifts, Grants & Bequests - Federal	8,287.26	137,271.48	95,570.45	93,718.63	12,152.18	105,631.44	42,081.59
359	7312	Kansas Arts Commission Special Gifts	523.22	3,187.14	2,206.12	1,468.60	8,715.45	13,974.68	15,201.74
359 Total		Kansas Arts Commission	8,810.48	140,476.52	97,796.47	95,271.11	20,867.63	119,606.12	57,293.54
360	2223	Information Network Of Kansas	2,317.60	0.00	0.00	0.00	0.00	0.00	0.00
360	2539	Kansas, Inc.-Private Operations	0.06	4,442.02	28,044.79	28,201.86	10,461.78	3,916.98	3,551.00
360 Total		Kansas, Inc.	2,317.66	4,442.02	28,044.79	28,201.86	10,461.78	3,916.98	3,551.00
363	2059	Kansas Neurological Institute Fee	181,234.55	127,557.64	156,614.81	97,539.93	82,898.68	185,906.03	130,526.33
363	2060	Title XIX Fund	2.72	0.16	0.13	0.00	11.48	93.86	150.86
363	3115	Foster Grandparents Program - Federal	0.00	2,992.63	(229.79)	0.00	(977.92)	2,751.18	23,305.08
363	7015	FGP Gifts, Grants & Donations Special	0.00	0.00	0.00	0.00	0.00	16,665.53	17,113.34
363	7125	FGP Gifts, Grants & Donations	0.00	0.00	0.00	0.00	0.00	14,749.41	19,140.81
363	7910	Patient Benefit Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	7940	Work Therapy Patient Benefit	2,395.27	1,850.87	6,624.96	1,041.87	4,924.11	1,531.91	14,403.03
363 Total		Kansas Neurological Institute	183,632.54	132,401.30	163,010.11	98,581.80	86,856.35	221,697.92	204,639.45
365	2277	Non-Retirement Administration	(17,709.69)	10,402.04	(6,586.69)	3,637.95	(15,904.46)	(51,591.82)	2,741.23
365	2376	KPERS Deferred Compensation Fees	0.00	0.00	0.00	0.00	0.00	1,074,966.21	1,213,613.50
365	7001	KDFA Series 2003H Bond Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	793,587.98
365	7002	Kansas Public Employees Retirement	(5,100,223.05)	(5,572,435.51)	(5,610,501.54)	(9,766,766.11)	(10,154,227.91)	(9,731,075.83)	(7,067,693.76)
365	7357	Optional Death Benefit Plan Reserve	0.00	0.00	0.00	0.00	46,495.55	0.00	264,618.08
365	7358	Group Insurance Reserve	(48,950.38)	554.29	(287,007.04)	(234,144.03)	(300,287.63)	51,764.96	93,735.99
365	7528	KPERS KDFA Series 2003H Revenue Bond	0.00	36,598.43	247.65	572.58	517.95	420.67	189.46
365	7550	Senior Services Trust	7,450.79	0.00	0.00	0.00	11,018.30	0.00	0.00
365 Total		Kansas Public Employees Retirement System	(5,159,432.33)	(5,524,880.75)	(5,903,847.62)	(9,996,699.61)	(10,412,388.20)	(8,655,515.81)	(4,699,207.52)
367	2062	General Fees Fund	2,880,363.26	5,488,788.77	5,763,047.43	3,598,106.98	8,766,008.81	9,806,407.64	8,249,642.39
367	2451	State Emergency - Bldg Repair Damage of June 11, 2008	0.00	0.00	0.00	0.00	0.00	0.00	1,948,893.00
367	2472	Faculty Of Distinction Matching	26,734.82	8,052.51	13,952.66	32,954.42	127,006.66	599,834.12	679,371.12
367	2484	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	1,066,702.49	3,745,401.80
367	2520	Restricted Fees Fund	2,248,909.61	13,401,469.87	12,412,688.25	12,011,801.74	13,160,508.35	6,802,715.87	4,498,104.24
367	2540	Kansas Career Work Study Program	11,790.12	10,924.71	(42,845.14)	2,098.63	2,813.67	9,742.39	13,577.78
367	2842	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	7,325,655.55	4,414,057.45
367	2901	Sponsored Research Overhead	12,075,591.60	15,335,476.90	18,586,386.11	20,172,136.01	16,439,016.35	15,441,977.05	16,016,755.23

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**State of Kansas
Unencumbered Fund Balances**

		Fiscal Year Ended June 30									
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009	2009	2009
367	2923	KSU Scientific Research / Development Facility K DFA Revenue	0.00	0.00	0.00	0.00	0.00	0.00	3.40		0.00
367	3142	University Federal	0.00	(6,742,123.56)	(7,606,608.89)	(8,184,335.17)	(7,985,849.15)	(9,060,892.49)		(13,649,581.72)	
367	3855	Fed Awards-Adv Pymt - Us Dept Education Awards	79,334.84	95,462.95	(171,940.52)	1,805,612.91	3,056,766.67	727,042.35		1,574,910.82	
367	5109	Student Health Fees	621,878.17	431,764.08	483,207.28	78,751.50	60,305.19	41,901.49		116,152.55	
367	5111	Salina - Student Life Center Revenue	0.00	0.00	0.00	0.00	0.00	0.00		32,338.48	
367	5114	Salina-Student Union Fees	307,015.93	353,743.23	207,621.03	241,684.51	246,700.57	268,050.51		260,657.79	
367	5117	Salina-Housing Systems Operation	151,084.67	122,344.03	(16,993.26)	(10,139.62)	34,560.06	101,922.93		20,053.01	
367	5163	Housing System Operations - K DFA Series 1999F	1,339,353.07	1,877,558.43	2,022,276.55	(4,575,847.09)	5,409,773.50	6,313,416.56		4,943,401.34	
367	5181	Parking Fees Fund	1,024,216.26	1,195,371.94	883,296.26	1,163,404.75	1,250,951.13	1,787,654.21		1,285,413.10	
367	5191	Student Union Renovation & Expansion Revenue Bond	27,031.34	77,625.19	65,150.89	59,487.62	71,359.39	45,883.49		103,818.49	
367	5202	K DFA KSU Parking System	0.00	0.00	0.00	0.00	0.00	1,660,616.03		1,552,838.67	
367	5203	K DFA KSU Salina Campus Student Life Center Project	0.00	0.00	0.00	0.00	0.00	1,600,000.00		49,330.18	
367	5402	Salina Housing System Project K DFA Refund Bonds 2001G-1	19.48	13.96	53.18	35.37	79.51	16.80		30,769.51	
367	5404	KSU Housing System Rev Project K DFA Bond	576,177.05	575,782.84	1.30	1.31	0.00	0.00		0.00	
367	5445	KSU Housing System Rev Project K DFA Bond	0.00	0.00	430,847.81	(30,164,741.44)	(9,984,589.18)	7,005,172.32		1,375,709.59	
367	5458	KSU Park System Refund Revenue BDS Series G 1995	692.00	585.69	0.00	0.00	0.00	0.00		0.00	
367	5641	Housing System Repair, Equipment & Improvement 1999F	2,426,899.35	1,926,899.35	1,931,622.72	1,931,622.72	1,931,622.72	1,940,093.42		1,940,093.42	
367	5642	Coliseum Repair-Equipment & Improvement	269,798.47	272,814.61	278,262.41	289,216.46	304,203.93	317,994.77		326,539.09	
367	5643	Student Rec Bldg Repair-Equip & Improvement Fnd	68.95	0.00	0.00	0.00	0.00	0.00		0.00	
367	5649	KSU-Ackert Hall Addition Project K DFA Series 2000D	173,906.72	173,859.33	174,342.83	174,917.50	175,099.64	174,553.70		174,146.24	
367	5673	Parking System Reserve Fund-K DFA Bonds	209,500.00	209,500.00	0.00	0.00	0.00	0.00		0.00	
367	5708	Housing System Suspense / Revenue K DFA 1999F	6,525,483.96	4,979,508.79	5,886,068.73	6,650,936.18	6,600,869.94	6,693,728.41		5,834,881.09	
367	5724	Housing System Suspense	0.00	92.00	0.00	4,893.58	2,510.50	0.00		16,278.71	
367	5815	KSU-Sal Housing System Surplus K DFA H Bonds 2001G-1	327,887.30	331,552.83	338,173.59	213,165.24	162,775.21	108,985.61		40,609.34	
367	5816	KSU Student Union Renovation Project Surplus	391,056.12	621,444.92	903,740.66	1,191,444.22	1,363,441.78	1,295,598.38		1,418,694.09	
367	6003	Service Clearing	91,952.82	(432,591.68)	(156,902.02)	(1,085,005.12)	(2,477,860.88)	(2,781,885.63)		274,691.21	
367	7100	Interest On Endowment - State Ag University	7,499.36	1,803.73	5,845.64	48.32	0.00	37,495.89		40,622.33	
367	7201	Scholarship Funds	10,617.63	0.00	13,604.64	8,804.64	1,690.14	163,865.35		155,824.19	
367	7223	Kansas Comprehensive Grant	69,662.51	10,617.63	0.00	0.00	2,437.00	4,071.62		10,623.62	
367	7303	Farrell Library Renovation/Expansion-Gifts	(17,557.28)	0.00	0.00	0.00	0.00	0.00		0.00	
367	7306	Engineering Compleat Phase 2 Private Gifts	(1,364.61)	(1,364.61)	(1,364.61)	(1,364.61)	184.84	184.84		184.84	
367	7319	Ackert Hall Addition - Gifts & Grants	(2,134,585.92)	(73,223.42)	(19,125.00)	(19,125.00)	(19,125.00)	(19,125.00)		(19,125.00)	
367	7400	State Agricultural University	8,829.48	288.69	203.19	371.44	0.00	2,918.35		0.00	
367	7506	Perkins Student Loan	1,683,862.31	1,582,913.87	1,318,899.25	1,280,280.77	873,798.54	992,555.12		775,299.77	
367	8301	Rec Complex Revenue Bond K DFA Bonds 2001G-2	32,084.15	59,481.66	70,115.09	62,291.70	61,941.31	69,921.89		104,911.42	
367	8302	KSU Recreation Complex Expansion Project 2001G-2	155.48	107.54	0.00	205.24	612.73	60.79		232,467.41	
367	8304	Farrell Library Expansion Revenue	14,278.53	27,501.86	30,395.43	36,037.37	28,024.48	30,331.25		43,813.37	
367	8316	K DFA Comprehensive Rehab & Repair Project 2004F	0.00	0.00	11,470.74	11,470.74	20,700.95	20,700.95		20,700.95	
367	8404	KSU Scientific Research / Development Facility K DFA Revenue	21,970,242.39	14,311,545.67	(26,158,211.29)	(5,020,987.27)	4,873.64	113.95		2,619.39	
367	8406	Farrell Library Expansion K DFA Bonds 1995	1,280.45	1,076.41	2,686.43	4,463.09	5,016.11	3,151.06		1,902.29	
367	8503	KSU Energy Conservation Facilities Projects 2003J-1	0.00	12,139,244.00	582,524.19	53,605.31	53,122.14	112.45		232.00	
367	8505	KSU Rec Cmplx Expansion Surplus K DFA Bonds 2001G-2	678,893.64	900,614.43	1,101,823.77	1,351,252.12	1,486,089.69	635,233.95		722,632.82	
367	8522	Farrell Library Expansion Bond Reserve K DFA Bonds	383,500.00	383,500.00	383,500.00	383,500.00	383,500.00	383,500.00		383,500.00	
367	8539	KSU Rec Cmplx Expn Dep / Replacement K DFA Bonds 2001G-2	118,680.86	120,007.61	122,404.03	127,222.55	133,815.36	139,883.11		143,641.69	
367	8546	Farrell Library Expansion Surplus	438,168.93	528,074.07	625,837.88	739,033.51	803,499.17	692,781.34		691,505.79	
367	8854	KSU Student Union Renovation / Expansion Revenue Bonds Series 1998E	708.54	383.84	322.07	165.87	559.38	41.98		399.67	
367	9020	Temporary Deposit - Agency Sources	0.00	0.00	279,253.44	0.00	0.00	6,268.11		2,268.11	
367	9065	Temporary Deposit - External Sources	0.00	0.00	0.00	0.00	106,833.29	12,658.69		207,371.37	

**State of Kansas
Unencumbered Fund Balances**

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			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
367	9102	Business Procurement Card Clearing	0.00	0.00	832.27	0.00	0.00	4,386.29	0.00
367	9137	Mandatory Retirement Annuity Clearing	7,548.94	4,770.14	4,894.34	2,245.35	4,982.57	4,988.89	3,730.23
367	9146	Suspense Fund	416,617.32	464,124.24	537,153.89	480,895.10	357,223.88	301,335.82	335,177.55
367	9164	Voluntary Tax Sheltered Annuity Clearing	850.00	0.00	450.32	0.00	0.00	948.22	2,442.64
367	9182	Fed Extension Employees Clearing - Employee Deductions	2,699.71	2,687.86	2,398.68	921.22	4,103.42	2,460.27	3,666.76
367	9183	Fed Extension Employees - Employer Contribution	672.30	2.73	40,378.48	0.00	0.00	0.00	0.00
367	9186	Agency Payroll Deduction Clearing	0.00	0.00	0.00	0.00	0.00	0.00	27.50
367	9221	Pre-Tax Parking Clearing - Employee Deduction	0.00	0.00	0.00	0.00	0.00	6.50	0.00
367	9801	Kansas State University Payroll Clearing	0.00	0.00	22,514.48	0.00	0.00	0.00	32.95
367 Total		Kansas State University	55,480,090.63	70,780,079.64	21,364,256.91	5,103,540.67	43,031,958.01	62,783,743.05	51,154,021.67
367A	2129	General Fees Fund	0.00	638,891.87	1,493,479.86	428,655.27	23,205.60	484,710.22	(67,122.51)
367A	2478	Faculty Of Distinction Matching	0.31	5,453.36	0.02	46,475.99	0.56	1.32	0.00
367A	2490	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	143,140.67	451.79
367A	2590	Restricted Fees	1,086,689.86	1,356,691.32	1,551,803.57	1,878,031.96	1,580,958.16	1,178,026.34	911,452.14
367A	3143	University Federal Vet Medical Center	0.00	(18,147.19)	(46,423.17)	(33,959.68)	(49,346.32)	(96,301.13)	(305,057.81)
367A	5160	Hospital And Diagnostic Laboratory Revenue	3,041,621.17	5,047,657.41	4,256,101.21	3,590,891.79	3,086,150.87	2,032,139.36	1,655,739.48
367A	7521	Health Professions Student Loan	432,253.28	277,005.30	421,490.25	491,070.82	91,081.57	50,665.21	116,819.00
367A Total		Kansas State University Veterinary Medical Center	4,560,564.62	7,307,552.07	7,676,451.74	6,401,166.15	4,732,050.44	3,792,381.99	2,312,282.09
367B	2263	Fertilizer Research	182,759.62	160,244.58	145,888.24	166,316.62	166,006.57	138,411.35	42,340.39
367B	2364	Agricultural Land Use Value	37,577.16	24,555.64	38,742.69	70,179.21	78,165.66	85,483.19	89,233.37
367B	2479	Faculty Of Distinction Matching	0.00	0.00	699.84	22,014.20	71,480.74	86,461.54	8,462.33
367B	2491	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	899,950.95	3,036.34
367B	2697	Restricted Fees	1,012,729.11	12,312,667.24	13,537,541.82	14,405,009.94	16,648,505.69	17,614,084.62	17,152,730.37
367B	2921	Sponsored Research Overhead	3,252,059.88	3,732,881.23	4,027,065.57	4,448,162.93	5,173,784.58	5,763,143.52	5,635,056.91
367B	3044	Federal Extension	102,603.18	10,383.24	34,305.08	(34,402.36)	59,004.28	29,485.12	36,336.41
367B	3046	Federal Experimental Station	32,898.51	(2,961.13)	5,989.72	8,812.26	59,584.33	32,061.41	28,193.44
367B	3047	Smith-Lever Special Program Grant - Federal	80,592.13	179.99	381.40	(890.00)	(2,310.16)	(3,199.49)	(577.12)
367B	3144	University Federal - Ag Research	0.00	(6,095,523.45)	(7,317,363.95)	(8,573,485.89)	(10,987,918.11)	(9,032,131.66)	(7,985,854.48)
367B	3872	Federal Awards-Advance Payment	7,769,791.61	1,569,260.41	1,013,050.61	495,110.30	348.37	0.00	0.00
367B	5104	KS Artificial Breeding Service Unit Fees	91,580.37	137,598.20	38,647.28	10.90	0.00	0.00	0.00
367B Total		Kansas State University Extension & Ag Research	12,562,591.57	11,849,285.95	11,524,948.30	11,006,838.11	11,266,651.95	15,613,750.55	15,008,957.96
371	2231	KTEC Special Revenues	68,326.99	73,368.55	97,533.93	118,648.98	53,676.31	22,571.30	6,278.77
371	3407	MAMTC Federal Special Revenue	2,248.65	2,248.65	2,248.65	2,248.65	2,248.65	2,248.65	0.00
371 Total		Kansas Technology Enterprise Corporation	70,575.64	75,617.20	99,782.58	120,897.63	55,924.96	24,819.95	6,278.77
373	2448	State Emrgncy Fd-Bldg Repair Damage May 23-25, 2008	0.00	0.00	0.00	0.00	0.00	0.00	186,282.76
373	2533	State Fair Capital Improvements	1,133,373.44	933,307.57	644,310.91	391,438.22	251,602.12	378,241.54	384,279.49
373	3153	FEMA Disaster Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
373	5010	State Fairgrounds Renovation Project Series 2001W-3	(1,699,202.37)	3,471.08	(16,364.69)	219.64	404.12	297.07	210.17
373	5013	KDFA 2004A-2 State Fairgrounds Renovation Project	0.00	8,764,515.97	(588,962.66)	(206,587.23)	124,224.98	387.48	50.66
373	5182	State Fair Fee Fund	155,120.95	185,494.01	159,714.27	168,701.54	196,757.28	277,759.31	316,723.84
373	9088	State Fair Special Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
373 Total		State Fair Board	(410,707.98)	9,886,788.63	198,697.83	353,772.17	572,988.50	656,685.40	887,546.92
379	2069	General Fees Fund	770,620.94	2,249,259.28	903,069.11	1,392,176.65	2,404,276.30	2,915,734.33	2,794,089.69
379	2473	Faculty Of Distinction Matching	0.00	9,288.00	9,401.57	14,643.52	44,396.59	39,584.69	22,710.36
379	2485	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	(26,396.38)	32,597.01
379	2526	Restricted Fees Fund	6,591,764.93	6,788,863.28	6,222,911.27	6,388,177.74	6,926,382.18	9,484,155.23	8,400,850.78
379	2527	Commencement Fees	1,160.86	2,327.75	2,029.77	3,247.28	5,759.64	7,196.63	5,810.01
379	2549	Kansas Career Workstudy Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
379	2845	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	690,854.90	147,237.13
379	2902	Research And Institutional Overhead	396,419.03	514,309.03	516,542.94	482,899.66	516,184.96	561,102.84	615,033.17
379	3128	Economic Opportunity Act - Work Study - Federal	0.00	0.00	0.00	0.00	0.00	0.01	0.00
379	3129	Educational Opportunity Grants - Federal	11,549.74	14,280.00	14,280.00	14,280.00	14,280.00	14,530.00	14,280.00
379	3130	Basic Opportunity Grants - Federal	0.00	0.00	0.00	0.00	4,432.50	4,601.89	0.00
379	3145	University Federal	0.00	133,783.78	(104,165.01)	(151,750.22)	(301,527.79)	(399,215.01)	(320,307.21)
379	3224	Leveraging Educational Assistance Partnership Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
379	5115	Student Health Fees	110,062.69	126,509.52	114,988.79	177,570.34	225,348.13	274,624.42	195,238.88
379	5118	Bureau Of Educational Measurements	65,957.79	71,510.75	59,812.99	48,215.29	45,835.24	39,418.81	30,856.85
379	5120	Twin Towers Project Revenue	79,011.77	1,014.83	34,601.92	48,643.71	55,877.15	245,439.99	105,895.03
379	5161	Student Union Refurbishing	184,545.18	198,773.39	210,978.51	225,096.05	253,482.90	212,083.57	227,979.47
379	5169	Housing System Operations	262,935.17	267,118.64	227,767.89	362,581.49	556,797.86	469,387.69	605,252.73
379	5186	Parking Fees Fund	179,241.94	172,044.28	127,783.05	132,298.33	253,755.22	204,586.81	124,384.44
379	5403	ESU Residence Hall Kdfa Projects	137.72	84.92	214.68	(3,561,051.92)	(116,470.41)	187,599.35	179,699.30
379	5409	Twin Towers Bond & Interest Sinking Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
379	5413	KDFA Rev Bds-2001B Esu Student Rec Fac Revenue	265,389.88	303,974.88	351,112.99	400,804.62	477,763.61	543,180.31	584,552.76
379	5414	KDFA Rev Bds-2001B Esu Student Rec Facility Project	17,776.52	16,033.09	15,659.89	18,771.80	15,242.34	11,181.53	6,725.92
379	5450	Mem Union Renov Prin & Interest - KDFA E Bonds 1989	4,155.72	4,528.54	4,978.64	5,263.26	3,543.34	3,497.47	3,210.56
379	5606	KDFA Bonds-Series 1-1993 Residence Hall Depr/Rplcmt	947,419.51	1,007,892.79	528,139.69	440,573.19	493,484.11	583,844.31	490,152.79
379	5610	Twin Towers Maintenance & Equipment Reserve	18,078.81	18,078.81	18,078.81	18,078.81	18,078.81	18,078.81	15,253.81
379	5650	Housing System Repairs Equipment & Improvement	19,644.08	6,511.46	5,508.14	4,676.12	(3,162.03)	(54,887.28)	28,428.05
379	5664	Mem Union Renov Bond Reserve - KDFA E Bonds 1989	15,047.32	16,577.05	18,226.57	5,064.80	6,660.51	8,333.49	10,092.27
379	5701	Housing System Suspense	57,930.37	44,867.52	53,001.42	45,781.40	130,997.00	130,210.53	107,476.02
379	5717	Mem Union Renov Rebate Fund	236.00	238.64	0.00	189.09	0.00	0.00	0.00
379	5806	Mem Union Renov Surplus - KDFA E Bonds 1989	148,451.94	98,675.20	48,276.47	0.00	0.00	0.86	466,846.39
379	5808	KDFA Bonds-Series 1-1993 Residence Hall Depr/Rplcmt	9.66	9.66	0.00	0.00	0.00	0.00	0.00
379	5810	Street & Parking Improvement Surplus KDFA C Bonds 1990	302,101.04	385,425.08	393,038.61	413,510.94	434,910.04	454,630.70	0.00
379	6004	Service Clearing	394,479.74	386,357.16	403,637.57	361,019.99	280,428.89	355,974.96	303,102.38
379	7101	Interest On State Normal School	45,000.00	13,568.43	25,197.57	38,690.62	54,266.64	61,113.80	73,691.96
379	7224	Kansas Comprehensive Grant	1,283.74	177.74	177.74	177.74	177.74	0.74	0.74
379	7507	National Direct Student Loan	929,861.01	973,527.94	990,743.90	988,639.26	897,589.87	465,344.94	548,001.13
379	7712	Nine Month Payroll Clearing	1,427,188.08	1,422,283.54	1,544,325.19	1,539,397.58	1,695,226.58	1,762,017.79	1,918,165.29
379	8318	KDFA Comprehensive Rehab & Repair Project 2004F	0.00	0.00	56,929.05	56,929.05	56,929.05	50,562.00	0.00
379	9021	Suspense Fund	36,780.35	31,334.09	34,240.87	42,789.70	57,202.98	61,822.65	184,342.00
379	9022	Temporary Deposit Fund	0.00	39,370.91	0.00	0.00	0.00	0.00	0.00
379	9138	Mandatory Retirement Annuity Clearing	0.00	0.00	0.00	0.00	0.00	4,479.83	19.28
379	9165	Voluntary Tax Sheltered Annuity Clearing	0.00	0.00	0.00	0.00	0.00	5,944.81	0.00
379	9196	Agency Payroll Deduction Clearing	0.00	0.00	0.00	0.00	0.00	15.00	15.00
379	9222	Pre-Tax Parking Clearing Employee Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
379	9802	Emporia State University Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00
379 Total		Emporia State University	13,284,241.53	15,318,599.98	12,831,490.60	9,957,385.89	15,508,149.95	19,390,637.02	17,921,683.99
385	2070	General Fees Fund	798,680.32	923,433.71	1,320,482.47	2,097,427.90	1,218,850.49	3,100,516.54	4,020,843.66
385	2474	Faculty Of Distinction Matching	0.00	0.00	0.00	746.96	8,796.96	24,094.70	11,712.54
385	2486	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	204,951.92	291,919.36
385	2529	Restricted Fees Fund	4,249,952.17	5,723,236.46	5,968,552.24	7,046,932.64	7,277,871.87	6,609,605.61	7,041,958.88
385	2552	Kansas Career Workstudy Program	0.00	0.00	0.00	0.00	0.55	23.20	17.35
385	2820	Overman Student Center Renovation KDFA D Bond 1994	0.00	0.00	264,189.48	319,562.38	256,291.84	372,741.43	109,864.46
385	2833	Horace Mann Adm Bldg Renovation Parity Bond Revenue	0.00	0.00	961,632.78	1,111,599.17	152,045.49	281,633.38	146,692.72

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
385	2846	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,025.62
385	2903	Sponsored Research Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	672,332.85
385	2928	PSU Scientific Rsch / Development Facility K DFA Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	3146	University Federal	0.00	(541,617.88)	(429,288.69)	(203,075.32)	(419,918.39)	213,877.82	137,800.07	0.00
385	3498	College Work Study Program - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	5126	Hospital And Student Health Fees	409,466.49	337,249.42	356,671.55	359,117.71	382,439.04	426,375.27	617,141.18	0.00
385	5152	Housing System Renovation PJT	56.66	26,243.23	0.00	0.00	0.00	0.00	0.00	0.00
385	5165	Housing System Operations	1,084,115.89	887,135.85	1,249,519.40	1,179,340.98	1,790,099.16	1,847,890.03	1,781,562.49	0.00
385	5187	Parking Fees Fund	254,516.98	279,397.92	456,908.20	319,905.77	351,506.59	416,127.37	459,735.44	0.00
385	5201	K DFA PSU Housing System Renovation Projects	0.00	0.00	31,590.18	17,166.03	12,732.80	187.28	2,437,598.75	0.00
385	5204	K DFA PSU Parking System	0.00	0.00	0.00	0.00	0.00	0.00	1,672,527.01	0.00
385	5602	Housing System Parity Bond Reserve	0.00	0.00	0.00	0.00	0.00	0.00	1,369,421.10	0.00
385	5646	Housing Syst Repairs Equipment & Improvement	67,084.24	(4,600.25)	8,029.05	22,226.08	14,776.34	29,053.50	988,312.57	0.00
385	5703	Housing System Suspense	173,823.58	132,503.70	122,955.52	129,228.30	163,148.78	167,249.00	150,799.38	0.00
385	6005	Service Clearing	593,225.40	544,279.06	479,547.08	422,748.51	292,999.76	396,617.67	522,826.50	0.00
385	7235	Private Gifts Fund	0.00	0.00	0.00	0.00	(2,500,000.00)	0.00	(23,145.29)	0.00
385	7508	Nursing Student Loan	57,053.13	84,120.31	62,720.60	79,238.01	70,503.79	81,501.54	80,859.23	0.00
385	7509	Perkins Student Loan	551,253.92	464,746.79	618,010.53	788,737.33	861,041.75	706,846.83	369,836.95	0.00
385	8210	Overman Student Center K DFA 2003A-1 Refund Revenue Bond	31.46	13.79	31.83	59.66	48.89	49.85	23.92	0.00
385	8211	Overman Student Ctr K DFA 2003A-2 Taxable Revenue Bond	178,758.45	22.13	30.41	55.63	43.02	42.33	21.05	0.00
385	8217	Pittsburg State Armory Project K DFA Series 2006L-2	0.00	0.00	0.00	0.00	(890,413.49)	253.77	65.62	0.00
385	8220	K DFA 2008-3 PSU Student Health Center	0.00	0.00	0.00	0.00	0.00	0.00	97,464.08	0.00
385	8230	Horace Mann Administration Bldg Renovation Project 1998P	40.21	36.57	73.03	134.72	108.43	100.57	45.31	0.00
385	8303	Horace Mann Adm Bldg Renovation Parity Dond Surplus	721,231.57	833,479.46	0.00	0.00	0.00	0.00	0.00	0.00
385	8319	K DFA Comprehensive Rehab & Repair Project 2004F	0.00	0.00	9,386.79	678.92	0.00	0.00	0.00	0.00
385	8409	PSU Scientific Rsch / Development Facility K DFA Revenue	0.00	0.00	0.00	(3,000,000.00)	245.71	47.13	418.91	0.00
385	8502	Horace Mann Adm Bldg Renovation Parity Dond Surplus	2,134.12	2,157.96	2,196.24	319.79	8,476.68	30,016.99	33,332.11	0.00
385	8820	Overman Student Center Renovation K DFA D Bond 1994	240,759.24	349,436.11	141,163.12	180,326.24	80,317.45	56,332.24	24,557.80	0.00
385	9023	Payroll Clearing	15,000.00	15,000.00	15,000.00	15,642.77	15,000.00	15,000.00	15,000.00	0.00
385	9024	Suspense Fund	410,336.64	350,739.48	190,608.75	84,043.69	441,187.17	414,819.27	508,780.94	0.00
385	9139	Mandatory Retirement Annuity Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	9166	Voluntary Tax Sheltered Annuity Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	9195	Agency Payroll Deduction Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	9223	Pre-Tax Parking Clearing Employee Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	9803	Pittsburg State University Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385 Total		Pittsburg State University	9,807,520.47	10,407,013.82	11,830,010.56	10,972,163.87	9,588,200.68	15,395,955.24	23,647,352.56	
400	2040	General Fees Fund	29,573.90	54,045.51	100,674.16	169,718.19	130,464.20	37,798.33	55,519.46	0.00
400	2830	LCF Clinic Temp Location	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	8518	Lansing Infrastructure Projects K DFA	0.00	0.00	0.00	0.00	0.00	1,605,656.94	739,243.52	0.00
400	8862	K DFA Lease Rev BDS--Lansing Project Acct--SER 2000R	9,636.66	(1,806.70)	0.00	0.00	0.00	0.00	0.00	0.00
400 Total		Lansing Correctional Facility	39,210.56	52,238.81	100,674.16	169,718.19	130,464.20	1,643,455.27	794,762.98	
408	2145	General Fees Fund	5,834.42	4,874.95	5,614.49	1,694.37	1,187.91	14,295.23	18,448.55	0.00
408	8521	Larned Infrastructure Projects K DFA	0.00	0.00	0.00	0.00	0.00	0.00	40,594.20	0.00
408 Total		Larned Correctional Mental Health Facility	5,834.42	4,874.95	5,614.49	1,694.37	1,187.91	14,295.23	59,042.75	
410	2073	Larned State Hospital Fee	867,329.40	1,313,696.78	1,049,570.84	409,598.44	169,126.89	1,036,135.66	1,190,736.23	0.00
410	2074	Title XIX Fund	(4,068.80)	(55,164.16)	(22,805.46)	(22,829.51)	233.58	62.72	45.14	0.00
410	3135	Elementary And Secondary Education - Federal	(1,968.00)	0.00	102,497.54	0.00	0.00	0.00	0.00	0.00
410	3873	Vocational Education - Federal	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
410	3874	ECIA Fund-Federal	1.00	0.00	0.00	0.00	0.00	0.00	0.00
410	7806	Canteen Fund	2,459.61	1,605.18	68,118.88	42,044.12	7,228.65	6,815.07	823.98
410	7938	Work Therapy Patient Benefit	0.00	0.00	0.00	0.00	0.00	0.00	351.01
410 Total		Larned State Hospital	863,753.21	1,260,137.80	1,197,381.80	428,814.05	176,590.12	1,043,014.45	1,191,956.36
412	2285	Larned Juvenile Corr Facility Fee	7,103.24	5,244.24	5,244.24	0.00	0.00	0.00	4,226.00
412	3354	Juvenile Justice	1,034.32	(140.90)	1,656.31	7,939.63	7,939.63	7,939.63	7,939.63
412	8252	JJA Larned/Topeka Corr Fac - KDFA 2001D Larned Project	(1,858,637.70)	(50,552.86)	0.00	0.00	0.00	0.25	0.25
412 Total		Larned Juvenile Correctional Facility	(1,850,500.14)	(45,449.52)	6,900.55	7,939.63	7,939.63	7,939.88	12,165.88
422		Legislative Coordinating Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00
422 Total		Legislative Coordinating Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425		Legislative Research Department	0.00	55,407.35	59,428.24	60,278.00	0.00	0.00	0.00
425 Total		Legislative Research Department	0.00	55,407.35	59,428.24	60,278.00	0.00	0.00	0.00
428	2260	Legislative Special Revenue	74,853.08	124,313.95	92,739.73	83,768.66	86,787.59	184,748.47	100,246.86
428	7348	Capitol Restoration Gifts & Donations	2,864.00	2,864.00	2,864.00	2,864.00	2,389.00	2,389.00	2,389.00
428 Total		Legislature	77,717.08	127,177.95	95,603.73	86,632.66	89,176.59	187,137.47	102,635.86
434	2076	State Library Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434	3257	Fed Library Services & Technology Act	5,907.35	18,399.09	84,047.11	4,227.59	86,444.67	114,601.64	70,467.82
434	7304	Grants And Gifts	0.00	92.14	390,044.48	676,906.26	371,452.81	71,118.58	12,093.82
434	9419	Credit Card Clearing	0.00	0.00	0.00	0.00	0.00	0.00	5.66
434 Total		Library, State	5,907.35	18,491.23	474,091.59	681,133.85	457,897.48	185,720.22	82,567.30
446		Lieutenant Governor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
446 Total		Lieutenant Governor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	5123	Lottery Operating	1,797,220.14	1,669,258.75	(891,436.70)	1,601,919.93	(755,112.35)	131,432.13	7,170,649.85
450	5129	Lottery Gaming Facility Manager	1,797,220.14	0.00	0.00	0.00	0.00	236,000,000.00	0.00
450	7381	Lottery Prize Payment	482,201.77	453,121.88	1,497,180.53	805,137.93	1,212,029.14	765,729.27	546,575.87
450 Total		Kansas Lottery	2,279,421.91	2,122,380.63	605,743.83	2,407,057.86	456,916.79	236,897,161.40	7,717,225.72
482	2209	Education Conference	42,807.04	42,367.55	38,377.55	34,086.11	31,014.27	30,355.05	27,576.35
482	2716	Board Of Nursing Fee	667,395.92	596,333.62	343,852.88	371,606.57	564,537.74	613,695.13	562,242.87
482	2745	Criminal Background & Fingerprint	0.00	0.00	0.00	0.00	0.00	0.00	2,353.00
482	7346	Gifts and Grants	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
482	9432	Credit Card Clearing	31,262.50	62,282.50	60,122.50	61,682.50	51,542.50	38,402.50	38,762.50
482 Total		Nursing, Board Of	741,465.46	700,983.67	442,352.93	467,375.18	647,094.51	682,452.68	680,934.72
488	2717	Optometry Fee Fund	96,855.72	153,404.65	158,258.94	226,628.87	259,017.37	278,051.57	147,969.48
488	9454	Credit Card Clearing	0.00	0.00	29.31	29.31	29.31	29.31	142,554.31
488 Total		Optometry Examiners, Board Of	96,855.72	153,404.65	158,288.25	226,658.18	259,046.68	278,080.88	290,523.79
494	2079	Osawatomie State Hospital Fee	669,427.36	1,182,942.03	1,603,592.90	1,912,743.14	246,560.70	1,444,775.24	2,543,226.14
494	2080	Title XIX Fund	0.00	0.00	0.00	0.00	0.00	0.00	(141,172.95)
494	2602	Osawatomie State Hospital Training Fees Revolving	5,723.76	9,651.31	12,902.31	17,762.31	21,752.33	17,768.17	4,167.73
494	3876	ECIA Fund-Federal	205.00	205.00	205.00	205.00	205.00	205.00	205.00
494	6164	Motor Pool Revolving	0.00	526.74	421.94	979.98	24,660.93	19,170.37	288.36
494	7807	Canteen Fund	996.59	971.59	971.59	971.59	3,090.76	1,146.66	1,744.01
494	9111	Employee Maintenance Deduction Clearing	0.00	0.00	0.00	0.00	26,688.97	51,214.81	47,450.14
494 Total		Osawatomie State Hospital	676,352.71	1,194,296.67	1,618,093.74	1,932,662.02	322,958.69	1,534,280.25	2,455,908.43
507	2082	Parsons State Hospital & Training Center Fee	319,629.75	458,099.76	233,661.19	5.41	87,070.87	24,064.72	100,135.96
507	2083	Title XIX Fund	5,494.33	4,183.92	6,887.00	22,768.96	22,927.84	27,478.34	28,680.59
507	7941	Work Therapy Patient Benefit	255.28	2,394.48	429.82	3,867.97	1,310.09	1,402.20	260.25
507 Total		Parsons State Hospital And Training Center	325,379.36	464,678.16	240,978.01	26,642.34	111,308.80	52,945.26	129,076.80
521	2116	Supervision Fees	236,305.28	273,669.89	321,811.29	240,422.17	201,285.23	90,817.73	139,989.14

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
521	2339	Alcohol And Drug Abuse Treatment	16,662.23	7,408.47	(385,672.56)	(22,243.13)	11,416.77	49,575.24	1.77
521	2427	Department Of Corrections General Fees	51,246.14	96,742.84	99,899.98	23,133.92	5,577.51	116,136.36	12,884.34
521	2460	State Forfeiture	1,667.86	0.00	0.00	0.00	0.00	869.55	869.55
521	2564	Victim Assistance	0.00	0.00	0.00	0.00	0.00	0.00	39,196.53
521	2680	Sedgwick County Re-Entry Program	0.00	0.00	0.00	181,390.03	8,840.00	2,317.22	3,565.37
521	2699	JEHT Reentry Program	0.00	0.00	0.00	500,851.43	972,005.71	1,570,370.46	53,739.57
521	2834	Correctional Facilities Infrastructure Projects - Fed	0.00	0.00	0.00	0.00	0.00	101,617.00	45,785.00
521	3006	Residential Substance Abuse Treatment - Federal	110.04	(50,712.17)	(25,893.00)	0.00	0.00	0.00	0.00
521	3007	Aggression Reduction Therapy Training -Federal	0.00	110.04	0.00	0.00	0.00	0.00	0.00
521	3009	Chapter I-Federal	(11,881.97)	(14,040.26)	(8,512.95)	(9,125.95)	(6,851.94)	0.00	(23,877.33)
521	3011	Violent Offender Incarceration/Sentencing--Fed Fund	(240,247.65)	(336,764.30)	(269,789.55)	(169,891.31)	0.00	0.00	100.89
521	3061	Justice Assistance - Federal	(31,876.75)	0.00	(20,417.00)	(12,300.00)	0.00	0.00	0.00
521	3062	Asset Forfeiture--Federal Fund	289.40	0.00	0.00	0.00	0.00	0.00	0.00
521	3063	Other Federal Grants	(127,143.16)	(19,662.00)	(270,731.40)	(332,002.05)	(295,937.42)	(212,376.12)	(678,213.98)
521	3260	Victims Of Crime Act - Federal	35.00	25.80	0.00	90.00	0.00	0.00	0.00
521	3698	Carl Perkins Act - Fed Fund	1,850.00	0.00	0.00	0.00	0.00	0.00	0.00
521	3943	Alien Incarceration Grant - Federal	0.00	0.00	(221,400.00)	0.00	(378,600.00)	13,476.00	52,931.00
521	7950	State Of Ks-Dept Of Corrections Inmate Benefit	142,882.83	(181,789.96)	160,500.76	94,392.07	155,735.47	717,446.56	87,744.51
521	8509	El Dorado Reception - Diagnostic K DFA 2005H-5 P&I	0.00	0.00	0.00	33.70	10.64	62.55	23.12
521	8510	Correctional Infrastructure Projects K DFA	0.00	0.00	0.00	0.00	0.00	4,782,940.35	2,275,770.17
521	8513	El Dorado & Larned Project - KFA Refunding Rev Bonds 2001Q	1,193.39	1,115.26	1,359.04	1,412.56	1,485.76	1,553.12	1,594.86
521	8525	Correctional Facility Expansion K DFA	0.00	0.00	0.00	0.00	0.00	922,567.89	132,092.88
521	8856	K DFA Refunding Lease Revenue Bonds Series 1999A-1	9,388.89	44,060.35	9,845.59	9,860.05	45,113.72	44,890.18	44,492.26
521	8857	K DFA Refunding Lease Revenue Bonds Series 1999A-2	54.44	40.55	74.34	100.57	70.78	484.97	495.28
521	8859	K DFA Lease Revenue Bonds Series 1999H	234.86	45,501.73	226.63	578,652.78	25,917.45	23,355.11	23,289.38
521	8861	K DFA Lease Revenue Bonds Series 2000R	1,764.69	48.27	23.78	600.64	631.77	660.43	678.18
521 Total		Department Of Corrections	52,535.52	(134,245.49)	(608,675.05)	1,085,377.48	746,701.45	8,226,764.60	2,213,152.49
522	6126	Correctional Industries	3,542,102.99	3,124,579.54	3,224,738.62	3,384,599.94	3,751,419.79	4,418,395.98	4,015,128.00
522 Total		Department Of Corrections-Correctional Industries	3,542,102.99	3,124,579.54	3,224,738.62	3,384,599.94	3,751,419.79	4,418,395.98	4,015,128.00
523		Kansas Parole Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523 Total		Kansas Parole Board	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529	2583	Ks Comm Peace Officers' Standards & Training	0.00	0.00	0.00	0.00	0.00	758,560.08	601,151.63
529 Total		Ks Commsn On Peace Officers Stnds And Training	0.00	0.00	0.00	0.00	0.00	758,560.08	601,151.63
531	2718	State Board Of Pharmacy Fee	1,324,337.96	1,210,494.49	390,839.00	450,199.74	159,654.99	207,689.11	891,728.04
531	9418	Credit Card Clearing	13,350.00	73,269.00	84,611.00	119,243.00	632,669.00	429,237.00	45,075.00
531 Total		Pharmacy, Board Of	1,337,687.96	1,283,763.49	475,450.00	569,442.74	792,323.99	636,926.11	936,803.04
540	9204	Federal Audit Services Clearing	(800,000.00)	(890,000.00)	(890,000.00)	(890,000.00)	(890,000.00)	(1,641,696.00)	0.00
540 Total		Post Audit, Legislative Division Of	(800,000.00)	(890,000.00)	(890,000.00)	(890,000.00)	(890,000.00)	(1,641,696.00)	0.00
543	2732	Appraiser Fee Fund	485,757.44	537,108.03	217,201.50	201,991.16	179,413.69	189,471.94	157,115.60
543	7752	Federal Registry Clearing	200.00	1,400.00	11,025.00	8,250.00	10,725.00	12,550.00	300.00
543	9420	Credit Card Clearing fund	0.00	0.00	3,275.00	0.00	0.00	0.00	1,697.50
543 Total		Real Estate Appraisal Board	485,957.44	538,508.03	231,501.50	210,241.16	190,138.69	202,021.94	159,113.10
549	2721	Real Estate Fee	856,985.68	981,780.26	630,619.61	864,672.34	982,484.33	1,035,926.14	707,882.97
549	2722	Background Investigation Fee	0.00	0.00	0.00	0.00	0.00	0.00	3,792.00
549	7368	Real Estate Recovery Revolving	388,236.67	402,377.40	415,495.22	451,081.83	557,229.37	606,266.53	641,256.70
549	9028	Suspense Fund	13,621.50	13,741.50	8,502.00	7,871.50	6,250.00	7,166.55	7,157.05
549	9427	Credit Card Clearing	524.14	498.06	189.67	73.84	400.00	233.64	29.11
549	9459	Credit Card Clearing - Online Ink	0.00	0.00	0.00	283.27	0.00	4,600.00	750.00

**State of Kansas
Unencumbered Fund Balances**

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			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
549 Total		Real Estate Commission	1,259,367.99	1,398,397.22	1,054,806.50	1,323,982.78	1,546,363.70	1,654,192.86	1,360,867.83
553	2296	Horse Fair Racing Benefit	364,264.88	76,835.17	76,550.32	174,349.68	177,294.61	170,482.09	13,375.92
553	2320	Tribal Gaming Fund	831,000.67	329,789.97	394,758.14	320,270.98	247,689.98	359,840.62	406,829.32
553	2516	Kansas Horse Breeding Development	202,866.93	123,240.99	130,248.73	112,767.85	102,488.03	181,346.47	101,919.28
553	2535	Expanded Lottery Act Regulation	0.00	0.00	0.00	0.00	0.00	1,374,645.40	1,218,694.41
553	2561	Greyhound Promotion & Development	0.00	0.00	0.00	0.00	0.00	28,109.75	39,433.66
553	2570	Racing Investigative Expense	19,891.90	19,891.90	19,891.90	19,891.90	22,496.76	19,773.68	19,773.68
553	2601	Kansas Greyhound Breeding Development	371,144.81	26,645.05	803.86	151,383.28	217,573.37	148,033.00	86,922.29
553	2616	Racing Reimbursable Expense	31,334.06	25,092.06	25,150.06	25,584.06	25,906.06	23,144.77	9,421.82
553	5131	State Racing Fund	448,826.22	388,359.09	338,414.22	92,290.68	414,667.98	573,267.95	136,509.96
553	7383	Racing Applicant Deposit	828.61	837.85	854.59	888.22	934.23	976.59	3.29
553	9087	Horse Purse Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.54
553 Total		Kansas Racing And Gaming Commission	2,270,158.08	990,692.08	986,671.82	897,426.65	1,209,051.02	2,879,620.32	2,032,884.17
555	2134	Rainbow Mental Health Facility Fee	390,397.28	568,674.17	812,402.77	271,204.94	170,662.20	560,798.56	1,049,820.78
555	2135	Title XIX Fund	0.00	0.00	0.00	5,986.93	(81.49)	0.00	(24,665.71)
555	3484	Elementary And Secondary Education Fund--Fed	3,763.41	4,468.77	0.00	0.00	0.00	0.00	0.00
555 Total		Rainbow Mental Health Facility	394,160.69	573,142.94	812,402.77	277,191.87	170,580.71	560,798.56	1,025,155.07
561	2151	GED Credentials Processing Fees	5,232.91	5,975.15	8,003.37	3,471.61	12,452.73	10,731.36	8,728.93
561	2167	Proprietary School	66,203.53	45,157.37	43,165.82	27,092.87	22,978.69	46,084.07	34,211.41
561	2172	Truck Driver Training	75,458.48	79,403.18	81,337.61	75,979.11	77,081.11	80,822.11	80,826.11
561	2264	Tuition & Fee Waiver Reimbursement Fund	0.69	0.69	0.69	0.69	0.00	0.00	0.00
561	2266	Inservice Education Workshop Fee	14,604.43	33,672.67	4,556.13	46,111.87	53,427.44	71,405.80	123,681.75
561	2276	Kan-Ed Fund	1,584,127.78	2,831,181.48	3,388,245.14	170,668.42	(61,232.22)	566,752.44	135,735.33
561	2280	Financial Aid Services Fee	24,011.99	16,971.24	9,518.36	6,003.19	1,562.80	34,085.74	69,756.68
561	2345	Research Bond Debt Service	0.00	0.00	0.00	102,202.69	102,202.69	102,202.69	102,931.89
561	2366	Motorcycle Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00
561	2433	Conversion Of Materials & Equipment	3,222.71	4,270.77	4,270.77	887.42	887.42	887.42	887.42
561	2438	Special Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	23,320.00	23,320.00
561	2446	Postsecondary Educ Infrastructure Finance Program	0.00	0.00	0.00	0.00	0.00	0.00	382,461.85
561	2525	Grants Fund	0.00	0.00	0.00	0.00	0.00	52,630.84	112,686.28
561	2643	Private Post-Sec Degree Authzn Exp Reimb Fund	115.65	0.00	0.00	0.00	0.00	0.00	0.00
561	2695	Teacher Service Scholarship Program	5,001.00	0.00	0.00	0.00	0.00	0.00	0.00
561	2738	ROTC Service Scholarship Repayment	2,694.89	4,327.06	19,211.81	31,573.78	47,245.17	72,053.30	87,989.09
561	2840	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	13,000,000.00	0.00
561	3025	Kan-Ed Federal Fund	0.00	0.00	0.00	0.00	25,717.90	1,235,184.19	2,072,935.71
561	3042	Adult Basic Education - Federal	(11,991.52)	(3,231.84)	8,840.58	(577.79)	(1,995.38)	6,649.46	7,474.74
561	3051	Carl D Perkins Voc & Tech Education - Federal	0.00	2,534.20	7,739.54	1,574.12	30,190.06	(58,098.43)	(22,795.76)
561	3052	Carl D Perkins Voc & Tech Education - State	8,624.09	7,933.99	6,383.85	3,077.94	5,499.92	11,903.58	21,591.85
561	3053	Carl D Perkins Technical Preparation - Federal	11,931.87	5,936.67	1,528.76	613.32	233.17	0.00	0.00
561	3114	Other Federal Grants	0.00	(394.51)	0.00	0.00	0.00	0.00	1,121.10
561	3170	Leveraging Education Assistance Program - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
561	3190	No Child Left Behind - Federal	44.10	165.64	1,371.80	912.90	168.69	188.70	65.67
561	3642	Earned Indirect Costs - Federal	0.00	85.00	82.76	0.10	1.99	7,312.30	9,832.81
561	3805	Substance Abuse Education - Federal	1,757.80	1,757.80	1,757.80	1,757.80	1,757.80	1,757.80	1,757.80
561	3879	Paul Douglas Teacher Scholarship - Federal	9,199.33	10,084.17	13,287.17	22,230.80	19,268.27	10,715.48	6,922.20
561	7200	Faculty Of Distinction Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
561	7203	Optometry Education Repayment	14,341.36	14,505.36	92,055.14	64,376.34	18,301.04	3,896.62	28,698.62
561	7205	Teacher Service Scholarship Repayment	86,228.94	101,086.46	155,686.97	123,347.44	76,394.68	120,729.05	33,989.47

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
561	7210	Nursing Service Scholarship Repayment	43,721.61	73,531.12	51,017.18	25,884.85	80,957.39	110,637.12	157,414.59
561	7213	State Scholarship Discontinued Attendance Fund	8,015.00	8,015.00	0.00	0.00	0.00	0.00	0.00
561	7216	Osteopathic Medical Ser Scholarship Repayment	119,175.23	647,663.21	534,183.22	676,630.97	778,132.57	745,197.17	763,249.59
561	7217	Vocational Ed Scholarship Discontinued Attendance Fund	2,626.45	0.00	0.00	0.00	0.00	0.00	0.00
561	7218	Comp Grant Program Discontinued Attendance Fund	1,335.74	0.00	0.00	0.00	0.00	0.00	0.00
561	7219	KS Ethnic Minority Discontinued Attendance Fund	3,227.80	0.00	0.00	0.00	0.00	0.00	0.00
561	7220	Nursing Service Scholarship Program	14,997.00	23,622.00	74,872.00	1,000.00	625.00	1,750.00	78,250.00
561	7228	Kansas Nat'L Guard Assistance Program Repayment	618.75	618.75	618.75	618.75	1,375.66	1,375.66	0.00
561	7230	Tuition Waiver Gifts Grants & Reimbursement	0.00	292.88	0.00	2,648.07	3,037.91	20.57	1,186.80
561	7231	Nurse Educator Service Scholarship Repayment	0.00	0.00	0.00	0.00	0.00	0.00	2,721.97
561	7238	Kansas Ethnic Minority Fellowship Program	94,448.10	64,200.17	39,061.24	116,711.52	103,591.52	101,006.46	101,006.46
561	7262	Private Donations Gifts Grants & Bequests	21,541.25	26,292.25	21,693.45	24,743.45	29,518.45	28,943.45	29,368.45
561	7518	Workforce Development Loan	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00
561	7529	KBOR K DFA Series 2003H Revenue Bond	0.00	408.87	86.81	140.21	50.13	165.76	113.91
561	8311	Comprehensive Rehabilitation & Repair	1,364,496.63	1,433,859.61	1,550,439.25	1,782,349.90	2,100,899.33	2,384,143.29	2,531,251.44
561	8314	K DFA Kbor Comprehensive Rehab & Repair Project	0.00	0.00	6,236.47	9,691.42	2,143.25	1,507.58	826.93
561	8403	Regents Scientific Rsch / Dev Facilities K DFA	42,182.16	716.30	39,613.80	3,673.81	7,836.30	1,894.22	1,864.66
561	8411	Postsecondary Educ Infrastructure Finance Program	0.00	0.00	0.00	0.00	0.00	17,647,573.09	22,424,148.70
561	8840	Regents Rehab & Repair Phase II-K DFA Series 1997G	1,164.33	1,190.74	873.10	402.57	193.86	6,137.57	0.00
561	8870	Regents Rehab & Repair K DFA Series 2001F	541.15	388.33	645.92	483.37	351.55	251.22	6,457.89
561	9029	Clearing Fund	4,442.10	753.32	753.32	753.32	753.32	0.00	1,089.60
561 Total		Board Of Regents	3,623,343.33	5,442,975.10	6,167,138.58	3,327,036.83	3,543,610.21	36,433,817.68	29,423,761.94
562	2219	Duplicating Fees	5,071.41	6,517.97	10,220.31	8,858.37	3,466.34	3,760.18	3,173.98
562	2240	COTA Filing Fee	0.00	171,499.00	343,890.05	420,862.15	510,806.82	596,412.56	507,583.71
562 Total		Board Of Tax Appeals	5,071.41	178,016.97	354,110.36	429,720.52	514,273.16	600,172.74	510,757.69
565	2015	Repossessed Certificates Of Title Fee	35,160.81	48,031.10	51,666.90	225.07	1,240.32	39,314.89	66,349.72
565	2016	Spec Trng Fund Pursuant To Sec 1 Of 1992 HB 2812	84,163.65	59,442.97	77,425.62	109,907.87	112,255.58	117,354.49	106,454.32
565	2021	Recovery Fund For Enforcement Actions & Attorney Fees	72,372.32	57,008.94	62,569.83	69,475.45	51,565.45	30,332.30	47,293.80
565	2084	Photo Fee Fund	0.00	40,366.31	680,065.91	711,153.66	1,221,896.11	586,867.21	756,514.40
565	2087	Sand Royalty Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
565	2089	Division Of Vehicles Operating	1,731,182.89	3,381,984.08	2,781,232.45	416,288.76	799,931.05	964,283.28	108,321.22
565	2189	Vehicle Dealers & Manufacturers Fee	58,806.89	122,431.85	151,786.07	124,884.37	108,236.89	182,547.08	245,180.76
565	2215	Ks Qualified Agri Ethyl Alcohol Production Incentive	687,421.21	1,119,662.61	1,199,988.65	808,167.09	710,231.34	2,752.18	2,533,229.72
565	2232	Distinctive License Plate	0.00	0.00	0.00	1,263.25	1,263.25	0.00	7,718.56
565	2244	VIPS/CAMA Technology Hardware	319,140.67	597,852.02	1,172,841.15	1,254,373.71	816,558.02	457,377.22	198,542.99
565	2249	Local Report Fee Fund	7,061.71	0.00	4,061.71	0.00	0.00	0.00	0.00
565	2251	Central Stores Fund	6,628.79	4,840.72	1,525.92	27,251.77	9,803.95	18,835.49	62,132.35
565	2281	Microfilming Fund	27,338.39	24,523.35	11,639.86	27,445.49	45,821.74	63,043.93	46,730.92
565	2287	Electronic Databases Fee	4,008,279.08	3,113,382.19	2,866,628.96	2,141,733.93	1,501,390.45	886,332.85	827,791.82
565	2294	Cigarette/Tobacco Products Regulation	122,952.51	188,080.37	167,105.72	204,348.68	243,027.58	287,816.43	428,967.14
565	2365	Hazmat Fee Fund	0.00	0.00	21,644.00	184,262.00	473,125.00	59,637.00	59,343.00
565	2369	Ks Qualified Biodiesel Fuel Producer Incentive	0.00	0.00	0.00	0.00	0.00	351,613.90	195,394.90
565	2390	Division Of Vehicles Modernization	0.00	0.00	0.00	0.00	0.00	0.00	5,666,147.85
565	2417	Conversion Of Materials & Equipment	33,842.83	37,214.40	44,914.33	69,069.73	63,134.53	96,039.46	100,204.46
565	2428	Forfeited Property Fee	2,229.48	78,323.07	90,232.71	54,318.70	55,906.89	40,390.96	24,875.03
565	2442	State Emergency Fund - Co Business Restor Assist Program	0.00	0.00	0.00	0.00	2,500,000.00	1,590,764.00	679,084.00
565	2444	State Emergency - SE Ks Business Recovery Assistance	0.00	0.00	0.00	0.00	0.00	3,527,055.00	2,673,123.00
565	2617	Set Off Services Revenue	0.00	0.00	179.00	491.07	2,950.38	3,083.36	3,714.36

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
565	2618	Automated Tax Systems Fund	85,250.84	0.00	0.00	0.00	0.00	0.00	0.00
565	2663	Publications Fee	15,044.51	35,247.65	28,707.83	45,254.90	41,661.37	5,897.07	18,948.71
565	2677	State Bingo Regulation	69,798.34	48,175.65	52,195.71	59,582.12	76,111.57	62,717.11	48,015.16
565	2683	Child Support Enforcement Contractual Agreement	580.89	428.46	884.69	121.35	212.75	3,645.32	3,892.32
565	2687	County Treasurers' Vehicle Licensing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
565	2693	Reappraisal Reimbursement	33,198.92	23,657.07	9,259.07	29,739.67	37,238.82	27,238.82	66,732.57
565	3330	FDA Tobacco Compliance Program - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
565	3780	Federal Commercial Motor Vehicle Safety	0.00	0.00	0.00	0.00	0.00	(95,373.50)	15,480.50
565	6132	Intra-Governmental Service	0.00	0.00	0.00	0.00	395,004.54	226,777.87	279,774.07
565	7556	Miscellaneous Trust Bonds	43,150.00	45,425.00	82,589.96	84,639.96	88,539.96	92,989.96	95,089.96
565	7581	Motor Carrier Industry	266,423.75	288,091.38	320,750.88	353,010.60	384,813.78	416,131.04	509,941.81
565	7604	Liquor Excise Tax Guarantee Bond	489,767.72	533,511.40	540,732.53	520,392.29	545,375.38	545,375.38	643,875.38
565	7605	Non-Resident Contractors Cash Bond	1,000.00	1,000.00	4,295.60	6,975.60	7,553.20	7,553.20	1,033.00
565	7606	Bond Guaranty Fund	916,915.17	914,110.17	900,760.17	894,236.17	899,783.81	914,183.81	945,078.99
565	7616	Interstate Motor Fuel User Cash Bond	48,151.56	57,151.56	64,151.56	84,887.28	102,887.28	122,887.28	136,887.28
565	7617	Motor Fuel Distributor Cash Bond	9,903.24	22,903.24	19,903.24	25,903.24	24,903.24	25,903.24	18,903.24
565	7668	Special County Mineral Production Tax	2,592,620.72	2,489,931.38	2,783,953.29	3,180,214.71	3,283,599.88	4,131,403.35	381,883.60
565	7680	County Drug Tax Fund	290,472.47	214,320.90	273,621.49	251,543.43	455,425.58	457,286.78	140,166.77
565	7753	Escheat Proceeds Suspense	352,205.16	323,879.90	312,343.10	316,892.25	268,551.12	322,120.21	321,043.11
565	9010	Co Stormwater Mgmt/Flood Central Sales Tax Clear Fnd	68,603.34	0.00	0.00	0.00	0.00	0.00	0.00
565	9027	Unapplied Resouce Clearing	25,451,601.97	1,887,538.92	1,612,499.86	3,522,002.39	8,641,031.62	4,707,844.86	3,201,348.76
565	9031	Privilege Tax Refund	150,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
565	9032	Suspense Fund	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
565	9033	Cigarette Tax Refund	50,000.00	50,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
565	9035	Motor-Vehicle Fuel Tax Refund	1,000,000.00	1,000,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
565	9038	Income Tax Refund	805,000.00	805,000.00	805,000.00	805,000.00	805,000.00	805,000.00	805,000.00
565	9039	Sales Tax Refund	400,000.00	400,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
565	9040	Compensating Tax Refund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
565	9041	Alcoholic Liquor Tax Refund	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
565	9042	Motor Carrier Tax Refund	55,000.00	55,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
565	9045	Tobacco Products Refund	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
565	9070	Interstate Motor Fuel Taxes Clearing	2,078,631.84	6,237,888.23	2,587,133.93	3,138,260.66	1,669,438.06	1,247,816.54	1,795,223.42
565	9071	Bingo Refund Fund	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
565	9074	Transient Guest Tax Refund K.S.A. 12-16,100	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
565	9082	Estate Tax Abatement Refund Ksa 79-1579	100,000.00	100,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
565	9100	Local Alcoholic Liquor Clearing	4,899,972.89	5,026,062.97	5,304,828.59	5,890,024.17	6,325,048.58	6,284,658.45	6,320,703.61
565	9103	International Registration Plan Dist Clearing	2,528,317.97	2,389,481.32	2,460,006.91	3,189,090.98	2,909,525.05	2,041,598.92	2,979,830.17
565	9121	Mineral Production Tax Refund	50,000.00	50,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
565	9122	Special Fuels Tax Refund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
565	9123	LP-Gas Motor Fuels Refund	5,000.00	5,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
565	9124	Local Alcoholic Liquor Refund	10,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
565	9187	Rental Motor Vehicle Excise Tax Clearing	195,298.30	222,893.02	295,467.55	374,716.45	276,933.53	325,186.84	219,642.70
565	9190	County & City Retailers Sales Tax Clearing	61,924,756.54	66,928,642.32	69,230,426.01	74,328,800.51	55,816,523.73	68,453,661.28	85,989,746.39
565	9191	City And County Compensating Use Tax Clearing	1,501,275.39	5,175,619.61	3,791,660.99	4,862,816.99	4,390,863.30	4,471,908.46	3,450,935.12
565	9192	City & County Transient Guest Tax Clearing	4,801,837.00	5,527,103.65	5,752,159.47	6,401,781.33	6,931,286.42	7,932,815.14	7,253,916.57
565	9199	Retail Compensating Auto Leasing (Co/Ci) Clearing	493,564.81	9,547,336.28	5,007,528.77	6,626,299.87	4,266,198.27	5,697,575.34	6,548,470.94
565	9442	Credit Card Clearing	62.14	98.41	85.10	97.47	194.10	330.29	273.14
565 Total		Department Of Revenue	119,318,986.71	119,777,642.47	112,556,455.09	122,126,944.99	108,292,043.47	119,470,574.09	137,958,951.61

**State of Kansas
Unencumbered Fund Balances**

H. G.

Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
579		Revisor of Statutes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
579 Total		Revisor Of Statutes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581	2238	General Fees Fund	124,895.95	107,862.19	57,415.14	23,243.28	23,364.25	45,857.48	58,341.83	
581	8519	Norton Infrastructure Projects K DFA	0.00	0.00	0.00	0.00	0.00	4,695,517.54	450,421.23	
581 Total		Norton Correctional Facility	124,895.95	107,862.19	57,415.14	23,243.28	23,364.25	4,741,375.02	508,763.06	
604	2088	Local Services Reimbursement	113,435.27	44,912.88	29,195.15	1,774.30	0.00	35,342.30	34,723.11	
604	2093	General Fees Fund	31,236.44	18,119.88	5,228.95	382.77	128.43	78,708.37	80,353.14	
604	2146	Student Activity Fees	3,434.23	2,151.87	14.97	142.22	3.66	250.56	1,092.40	
604	3036	Food Assistance-Cash For Commodities - Federal	1,475.82	960.90	223.32	0.48	60.41	1,050.82	1,765.10	
604	3037	Food Assistance-Breakfast - Federal	1,074.11	436.33	304.64	0.80	114.13	617.93	1,585.43	
604	3038	Food Assistance-Lunch - Federal	1,874.65	882.64	332.95	0.10	136.32	1,395.61	3,156.37	
604	3039	Chapter I Handicapped - Federal	15.13	0.00	0.00	0.00	0.80	0.80	0.80	
604	3164	Elementary & Secondary Education Act - Federal	6,599.75	0.00	6.93	0.00	0.00	8,516.86	9,431.30	
604	3833	Technology Lending Library - Federal	8,598.74	(7,883.12)	4,002.78	18.22	3,737.66	4,339.05	8,987.68	
604	3898	Education Improvement - Federal	47.90	3,300.00	(812.13)	0.00	9.93	32,771.94	21,591.79	
604	7320	Special Bequest Fund	2,969.76	1,994.78	1,994.78	1,994.78	1,994.78	1,994.78	1,994.78	
604	7329	Gift Fund	138,098.43	149,751.74	131,859.62	104,165.18	6,799.56	22,576.00	17,424.87	
604	7714	Nine Month Payroll Clearing	296,749.24	314,815.28	292,369.58	35,186.30	0.00	58,476.72	159,004.29	
604 Total		Kansas State School For The Blind	605,609.47	529,443.18	464,721.54	143,665.15	12,985.68	246,041.74	341,111.06	
610	2091	Local Services Reimbursement	164,181.57	31,404.75	30,365.64	3,993.35	26,938.74	17,977.28	7,593.70	
610	2094	General Fees Fund	40,595.97	35,278.24	33,156.46	969.27	28,410.48	26,554.72	52,914.89	
610	2147	Student Activity Fees	28,196.57	42,901.04	48,560.35	10,308.35	480.96	33,704.71	76,082.21	
610	3166	Elementary & Secondary Education Act - Federal	12,409.36	20,518.21	15,630.28	1,013.28	0.00	0.00	0.00	
610	3167	Vocational Education Fund-Federal	35,990.42	20,274.70	16,498.15	5,440.43	0.00	0.00	0.00	
610	3201	School Lunch Program - Federal	0.00	896.22	3,016.58	11,845.08	0.00	1,934.39	1,965.64	
610	7321	Special Bequest Fund	91,553.11	17,407.62	31,685.93	214.59	2.56	43,162.19	127,889.53	
610	7330	Gift Fund	4,975.31	7,027.31	5,551.14	6,515.14	6,354.76	8,269.26	9,850.26	
610	7504	Special Workshop	27,979.29	27,884.20	31,340.69	420.36	96.83	210.83	1,300.61	
610	7715	Nine Month Payroll Clearing	523,272.75	758,747.64	781,374.05	402,915.57	501,860.28	521,285.67	848,403.37	
610 Total		School For The Deaf	929,154.35	962,339.93	997,179.27	443,635.42	564,144.61	653,099.05	1,126,000.21	
622	2225	Cemetery And Funeral Audit Fee	1,748.20	1,617.66	1,439.71	1,962.00	1,962.00	2,258.92	2,458.92	
622	2353	HAVA Elvis Fund	0.00	0.00	0.00	0.00	553,590.45	776,139.78	683,891.00	
622	2430	Information & Services Fee	379,227.10	1,289,914.66	1,688,385.23	2,035,349.81	1,837,168.37	1,505,298.39	948,001.63	
622	2619	State Register Fee	44,660.30	42,213.02	69,141.52	65,822.32	64,399.75	49,023.43	42,740.84	
622	2664	Uniform Commercial Code Fee	108,122.74	84,588.13	36,927.73	105,629.43	261,161.94	446,688.14	553,171.68	
622	2672	Technology Communication Fee	1,000.00	502,123.91	875,086.06	1,266,273.12	1,441,003.76	1,493,960.96	1,297,639.56	
622	2674	Athlete Agent Registration Fee	14,145.09	20,589.45	19,063.01	18,730.18	24,961.73	29,617.73	31,219.81	
622	2675	Franchise Fee Recovery fund	65,654.52	59,127.90	59,275.62	40,255.65	0.00	0.00	0.00	
622	2702	Democracy Fund	749.51	208,080.05	417,336.47	81,327.56	85,806.48	3,145.41	128,771.61	
622	3091	HAVA Federal Fund	4,989,900.54	12,570,351.92	25,029,814.32	8,753,716.30	8,769,827.24	9,105,679.28	8,560,797.27	
622	5130	State Flag And Banner	4,919.78	7,111.00	7,495.17	1,375.46	3,704.61	5,719.00	9,241.05	
622	9047	Secretary Of State Fee Refund	0.00	0.00	614.22	180.00	25.00	0.00	0.00	
622	9099	Cemetery Merchandise Trust Clearing	0.00	0.00	0.00	1,995.00	0.00	0.00	0.00	
622	9101	Electronic Voting Maching Examination	4,953.79	5,203.79	5,703.79	7,203.79	7,203.79	7,203.79	7,203.79	
622	9114	Prepaid Services	92,412.65	147,847.97	157,744.90	143,243.39	180,371.77	183,815.40	170,734.88	
622	9434	Credit Card Clearing	8,120.95	6,487.06	2,173.08	408.02	310.66	0.00	687.49	
622 Total		Secretary Of State	5,715,615.17	14,945,256.52	28,370,200.83	12,523,472.03	13,231,497.55	13,608,550.23	12,436,559.53	
625	2162	Securities Act Fee	50,000.00	50,000.00	50,000.00	48,050.00	130,152.89	50,000.00	50,000.00	

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
625	2242	Investor Education	178,195.04	195,900.09	397,277.34	43,387.43	1,166,356.03	154,511.89	1,451,385.92
625	9150	Securities Enforcement Restitution	44,063.51	43,063.51	43,183.51	43,183.51	134,760.39	50,391.87	45,093.07
625 Total		Office Of The Securities Commissioner Of Kansas	272,258.55	288,963.60	490,460.85	134,620.94	1,431,269.31	254,903.76	1,546,478.99
626	2201	General Fees Fund	0.00	60,248.62	205,513.45	428,165.26	620,733.50	796,248.71	1,153,180.08
626	2314	Forfeiture Fund	337.62	337.62	337.62	337.62	0.00	0.00	0.00
626	3092	Coverdell Forensic Federal Grant	142.69	0.00	0.00	0.00	0.00	0.00	0.00
626	3950	Bulletproof Vest Program	11,230.10	0.00	0.00	0.00	0.00	0.00	0.00
626	3600	Statistical Analysis Federal	(150,308.93)	28,881.60	20,211.56	8,278.08	19,475.98	6,776.99	27,094.52
626	3610	Drug Abuse Fund-Federal	(1,172,123.08)	17,181.67	2,805.32	2,804.38	2,575.58	2,566.86	1,529.86
626 Total		Kansas Sentencing Commission	(1,310,721.60)	106,649.51	228,867.95	439,585.34	642,785.06	805,592.56	1,181,804.46
629	2195	Social Welfare Fund	14,161,851.97	33,132,921.22	39,592,862.73	25,889,363.90	10,956,067.05	15,191,820.94	22,551,863.41
629	2214	Project Maintenance Reserve	131,779.69	198,044.21	266,723.93	341,981.95	425,024.16	509,441.46	578,451.85
629	2220	Other State Fees	2,498,995.73	1,829,598.74	1,852,138.45	3,586,255.04	5,109,566.54	6,622,980.21	7,515,614.24
629	2301	SRS--IGT Fund	0.00	0.00	13,549,557.68	4,558,902.68	0.00	0.00	0.00
629	2371	Problem Gambling & Addictions Grant	0.00	0.00	0.00	0.00	(12,563.85)	(14,734.33)	(19,934.33)
629	2595	Title XIX Fund	6,449,716.29	1,879,800.45	3,434,369.62	3,596,565.92	2,184,184.90	924,601.05	3,977,505.03
629	3301	Alcohol And Drug Abuse Block Grant - Federal	(329,981.13)	(223,553.88)	(120,961.51)	(137,272.81)	(203,983.34)	(81,590.94)	(28,667.81)
629	3303	Child Care Development Block Grant Fed Fund	(4,000.00)	(4,000.00)	0.00	0.00	0.00	0.00	0.00
629	3304	Child Welfare Services Block Grant - Federal	(30,435.90)	81,449.50	(1,314.70)	(13,578.94)	620,944.85	28,702.40	398,724.96
629	3305	Energy Assistance Block Grant - Federal	(47,386.11)	5,919.73	(696,088.29)	(38,471.57)	748,845.29	2,103.25	369,959.37
629	3307	Social Services Block Grant - Federal	(37,033.65)	305,172.34	85,584.80	1,209.77	48,930.53	(526.33)	2,784.30
629	3309	Disability Determination Services Federal	(216,552.05)	(488,606.36)	(720,786.17)	(461,067.93)	(1,875,456.04)	(620,994.40)	(413,890.42)
629	3310	Mental Health Block Grant - Federal	(16,196.04)	(37,980.81)	(36,301.94)	(12,799.40)	(71,323.16)	(155,988.04)	(41,326.08)
629	3311	Food Stamp Assistance Federal	(2,779,856.33)	(3,035,593.91)	(3,024,965.98)	(2,079,559.33)	(2,787,673.07)	(2,517,546.31)	(1,867,191.04)
629	3312	Foster Care Assistance Federal	(961,651.56)	(1,062,165.71)	1,046,410.95	(784,773.07)	(211,683.77)	4,192,819.02	(824,405.71)
629	3314	Medical Assistance Federal Assistance	(4,912,316.41)	(2,841,736.09)	3,795,684.28	17,841,088.74	(4,060,239.44)	(4,961,175.33)	(2,094,167.06)
629	3315	Rehabilitation Services - Federal	(2,354,482.65)	(2,649,238.99)	(2,308,515.86)	(1,562,608.40)	(1,742,407.21)	(1,799,644.29)	(459,624.88)
629	3316	Child Support Enforcement Administration	792,096.74	(2,253,347.27)	(1,397,983.60)	(2,126,346.90)	472,134.04	(1,318,901.47)	(1,516,627.83)
629	3317	Other Federal Grant & Assistance	(614,965.21)	(681,491.52)	(235,378.71)	(1,076,396.82)	(1,310,398.81)	(2,943,385.21)	(2,362,312.90)
629	3319	Family & Children Investment - Federal	0.00	(372,215.97)	(514,096.64)	(243,623.71)	(318,828.47)	(374,286.45)	(60,508.81)
629	3320	Ryan White Title II Federal Fund	322,249.54	29.73	695,142.01	0.00	0.00	0.00	0.00
629	3322	Child Care And Devopment Federal	(834,562.26)	2,046,306.09	2,061,674.13	(481,814.50)	(1,048,197.54)	(655,403.27)	(614,266.61)
629	3323	Temporary Assistance For Needy Families - Federal	(1,282,856.19)	(1,834,218.58)	(1,813,464.50)	(1,318,710.08)	495,261.71	393,727.53	(712,122.95)
629	3324	Childrens Health Insurance - Federal	(464,410.75)	(1,595,704.19)	(770,379.96)	(54,625.07)	(42,868.09)	(188.81)	(111.83)
629	5020	Enterprise Fund	250,538.59	707,834.34	(1,801.08)	0.00	0.00	0.00	0.00
629	5105	SRS Enterprise Fund	0.00	0.00	642,280.62	258,932.41	85,964.09	6,001.96	10,404.38
629	7310	Trust Fund	104,979.56	104,845.34	104,920.34	90,412.02	76,356.92	81,946.92	81,986.92
629	7375	Family & Children Investment - F&C Trust Account	283,562.84	603,187.00	807,789.55	965,416.39	481,871.21	491,663.11	642,424.08
629	8703	KDFA Ser 2002N-1 Srs Larned State Security Hosp - Fd	(36,708,184.30)	(16,809,576.62)	(1,821,176.26)	3,411,663.35	3,288,545.25	2,216,952.68	41,812.99
629	8704	KDFA Ser 2004A-1 Srs State Of Ks Projects	0.00	27,369,040.25	(13,630,611.00)	(4,252,128.61)	25,281.43	4,578.72	3,625.27
629	9212	Receipt Suspense Clearing	2,864,788.47	2,894,947.72	533,134.80	4,658.11	1,128.75	0.00	4,145.99
629	9213	Medical Assistance- MMIS Recovery Clearing	3,594,160.03	4,681,024.97	5,046,385.36	0.00	0.00	0.00	0.00
629	9214	Client Assistance Payment Clearing	208,856.82	241,271.27	271,179.35	290,502.02	313,279.82	337,726.57	364,901.79
629	9218	Child Support Collections Clearing	19,279,158.10	18,811,743.41	18,099,618.63	23,415,858.08	18,401,031.76	17,669,259.01	15,513,599.84
629	9219	EBT Settlement Fund	0.00	0.00	0.00	681,864.63	1,102,536.78	1,246,150.93	3,287,816.76
629	9405	Dept of Social & Rehabilitation Services	290.00	240.00	20.00	100.00	0.00	0.00	0.00
629 Total		Dept. Of Social And Rehabilitation Services	(651,846.17)	61,003,946.41	64,791,651.03	70,290,997.87	31,151,332.29	34,476,110.58	44,330,462.92
634	2429	Conversion Of Materials & Equipment	259.00	20,000.00	0.00	165.75	165.75	165.75	1,965.75

**State of Kansas
Unencumbered Fund Balances**

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
634	2517	Buffer Participation Incentive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	2522	Environmental Improvement Incentive Fund	0.00	15,154.02	3,448.46	0.00	0.00	0.00	0.00	0.00
634	2528	Kansas Natural Resource Legacy Alliance Fund	3,155.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
634	2542	Land Reclamation Fee	140,108.35	123,392.72	108,050.70	72,636.51	80,119.13	116,721.96	131,841.45	0.00
634	3914	Riparian And Wetland Areas Project - Federal	1,210.57	35,776.12	(85,691.04)	(93,569.93)	(36,383.31)	(14,813.35)	0.00	0.00
634	3915	Watershed Protect Approach To Water Resource Mgt - Fed	45,223.11	42,606.08	115,764.02	50,097.36	7,841.40	48,011.05	22,511.85	0.00
634	3917	NRCS-Contribution Agreement 2002 Farm Bill - Federal	0.00	0.00	3,400.00	(4,865.71)	(95,460.89)	(144,623.42)	(272,540.43)	0.00
634	6118	Agency Motor Pool	0.00	0.00	30,285.73	35,239.44	39,921.09	24,149.16	25,772.39	0.00
634	9234	Parking Deduction Clearing	312.92	312.48	311.05	471.94	471.64	480.98	477.38	0.00
634	9453	Credit Card Clearing	0.00	3,197.82	88.89	66.65	55.00	83.53	235.38	0.00
634 Total		State Conservation Commission	190,269.27	240,439.24	175,657.81	60,242.01	(3,270.19)	30,175.66	(89,736.23)	0.00
652	2221	Communities In Schools Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	2230	Inservice Education Workshop Fee	727,989.03	773,696.59	955,457.93	909,960.43	537,315.92	743,235.05	762,332.85	0.00
652	2235	Interactive Video Fee	1,326.35	1,253.35	1,246.35	1,218.63	1,218.63	1,215.48	215.48	0.00
652	2312	Federal Indirect Cost Reimbursements	4,429.33	(51,662.84)	(36,595.16)	180,482.92	301,330.29	486,594.65	710,320.69	0.00
652	2420	Conversion Of Mateials & Equipment	41,979.39	35,374.24	35,741.60	18,933.40	7,216.95	11,976.95	7,650.24	0.00
652	2532	School Bus Safety	52,216.61	86,362.85	37,711.25	12,633.30	12,185.25	22,746.20	25,974.59	0.00
652	2538	State Safety Fund	2,147,837.60	2,104,636.31	3,565,664.86	2,296,195.21	1,651,081.81	482,893.04	(500.00)	0.00
652	2633	Motorcycle Safety	14,814.86	60,123.64	83,865.84	93,026.90	85,441.29	58,833.96	36,222.12	0.00
652	2723	Certificate Fee	666,170.03	587,542.04	468,141.93	503,535.28	628,296.77	632,232.63	711,288.19	0.00
652	2869	Service Clearing	0.00	0.00	44,818.47	47,785.12	71,333.04	80,598.65	103,075.33	0.00
652	2880	School District Capital Improvements	0.00	0.00	23,919.00	0.00	0.00	0.00	0.00	0.00
652	3056	Reimbursement For Services	134,363.90	125,282.38	280,111.09	314,032.34	222,864.98	268,340.55	334,431.73	0.00
652	3131	Educationally Deprived Child - State Ops - Federal	(142,602.94)	(60,716.16)	(59,226.56)	(34,551.55)	(46,389.36)	(128,065.46)	(282,620.62)	0.00
652	3132	Esea Chapter II-State Operations - Federal	2,141.63	(30,182.51)	(821.76)	(13,948.98)	(1,928.61)	(4,831.69)	(4,739.03)	0.00
652	3230	Food Assistance-Federal	(64,647.65)	(115,568.60)	55,513.86	(140,632.12)	(163,906.63)	(206,005.68)	(28,304.47)	0.00
652	3233	Elementary And Secondary School Aid - Federal	(146,428.61)	(84,646.07)	(52,263.28)	(49,026.78)	(37,788.92)	(42,932.31)	(31,981.27)	0.00
652	3234	Education Of Handicapped Children - Federal	5,466.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	3240	Vocational Education Amendmments Of 1998 - Federal	3,533.60	(7,275.91)	(154.92)	968.16	(51,774.05)	0.00	0.00	0.00
652	3250	Federal Class Size Reduction Fund	13,084.00	974.00	974.00	0.00	0.00	0.00	0.00	0.00
652	3299	Goals 2000 Federal Fund	315.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	3518	Community Service Grants - Fed Fund	0.00	0.00	0.00	18,749.00	0.00	0.00	0.00	0.00
652	3519	21st Century Community Breakfast Program - Federal	(48,358.00)	(8,645.00)	(34,010.00)	(13,710.00)	(21,905.00)	(24,713.00)	(40,000.00)	0.00
652	3520	State Assessments- Federal	(1,581,486.53)	(648,506.71)	(2,903,163.13)	(1,477,426.39)	(3,290,843.05)	(1,197,810.56)	(1,431,988.90)	0.00
652	3521	Rural & Low Income Schools Program - Federal	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
652	3522	Language Assistance State Grants - Federal	0.00	2,060.00	0.00	0.00	0.00	0.00	2,183.35	0.00
652	3524	Elem & Sec School Aid Reading First - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	3525	Elem & Sec School Aid Reading First - State Ops	206.95	(414,511.22)	(175,017.20)	(609,646.41)	(499,085.25)	(430,739.21)	(353,420.05)	0.00
652	3526	State Grants For Improving Teacher Quality - Federal	1,924.00	1,598.00	7,798.14	0.00	0.00	0.00	6,472.45	0.00
652	3527	State Grants For Improving Teacher Quality - Fed-St Op	0.00	(116,559.41)	(92,737.97)	(243,191.91)	(116,683.30)	(107,142.29)	(220,740.14)	0.00
652	3529	Food Assistance-School Breakfast Program - Federal	18,768.16	15,112.28	14,341.16	23,847.87	24,798.64	26,132.24	23,050.31	0.00
652	3530	Food Assistance-National School Lunch Program - Fed	5,498.51	18,630.85	22,435.84	15,848.54	24,584.89	21,829.32	31,488.69	0.00
652	3531	Food Assistance-Child & Adult Care Food Program - Fed	156,788.76	119,688.34	169,039.97	197,129.29	217,424.52	265,302.78	155,115.31	0.00
652	3532	Elem/Second School Aid - Educ Deprived Child - LEA	7,777.00	2,300.00	2,789.85	200.00	32,319.00	0.00	0.00	0.00
652	3533	Elem/Second School Aid - Fed Esea Chapter II-LEA	5,713.80	175.00	3,667.00	0.00	0.00	0.00	0.00	0.00
652	3534	Education Of Handicapped Children - State Ops - Fed	(77,417.26)	(144,870.40)	(225,779.35)	(176,103.22)	(152,487.55)	(330,783.43)	(261,456.11)	0.00
652	3535	Education Of Handicapped Children - Pre-School - Fed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	3536	Educ Of Handicapped Child Pre-School State Ops - Fed	5,057.64	144.40	1,188.95	3,025.36	3,733.14	2,399.84	1,985.00	0.00

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**State of Kansas
Unencumbered Fund Balances**

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
652	3537	Element & Second School Aid - Migrant Education - Fed	461.71	1,002.00	0.00	0.00	0.00	0.00	6,721.10
652	3538	Element & Second School Aid - Migrant Education - Fed State Ops	(6,063.92)	(6,221.10)	(111.16)	(5,137.78)	(14,386.94)	(86,806.84)	(303,795.69)
652	3539	Vocational Education - Title II Federal	1,024.15	0.00	0.00	663.84	1,686.50	0.00	1,537.98
652	3540	Vocational Education Title II Federal-State Ops	1,638.10	(1,604.83)	(16,703.46)	(75,336.44)	(88,837.79)	(97,815.36)	(245,464.94)
652	3592	Educ Research Grants & Projects - Federal	(243,396.52)	71,018.32	(8,510.42)	(23,659.37)	(28,874.71)	(191,576.10)	(412,170.50)
652	3708	Education And Economic Security Act-Fed Fund	(3,719.71)	0.00	6,837.57	0.00	0.00	0.00	0.00
652	3795	Drug Abuse Fund-Department Of Educ - Federal	10,229.53	2,568.00	1,084.80	0.00	0.00	3.62	379.00
652	3799	Drug Abuse Funds-Federal - State Operations	1,040.78	470.26	(32,759.44)	(101,924.65)	(16,680.14)	906.64	(1,585.53)
652	6009	Service Clearing Fund	4,155.00	20,958.89	0.00	0.00	0.00	0.00	0.00
652	7221	Edif-Gov Teach Excellence Scholarship Program Repy	11,475.00	475.00	5,475.00	11,475.00	19,475.00	19,475.00	19,475.00
652	7307	Private Donations, Gifts, Grants & Bequests	764,484.62	296,668.36	57,621.92	205,474.00	(126,508.13)	334,839.56	568,755.41
652	7316	Private Donations, Gifts, Grants & Bequests - Int	0.00	0.00	401,710.29	124,176.07	68,720.84	58,264.18	45,637.74
652	7392	Keeping Education Promises Trust	0.00	0.00	0.00	0.00	0.00	122,700,000.00	0.00
652	7393	State School District Finance	6,087.01	0.00	11,009,939.92	0.00	0.00	49,121.19	170,512.59
652	8803	School District Capital Improvements	0.00	23,919.00	0.00	0.00	0.00	0.00	0.00
652 Total		Department Of Education	2,503,878.17	2,661,063.34	13,619,442.78	2,015,065.06	(747,051.97)	123,417,719.60	106,057.90
660	2090	General Fees Fund	177,581.13	117,961.95	59,038.81	82,396.17	123,468.83	84,522.50	203,835.49
660	3581	Community Development Block Grant - Federal	37,956.30	41,548.87	9,188.04	27,164.35	20,639.41	35,419.39	23,081.91
660	3582	Bureau Of Prisons Contract - Federal	9,585.10	434,474.37	107,481.39	8,128.94	8,132.00	9,708.06	65,531.94
660	3947	Alien Incarceration Grant - Federal	63.23	63.23	63.23	63.23	63.23	0.00	0.00
660	8863	KDFA Lease Rev BDS-Topeka Project Acct -SER 2000R	14,279.87	580.65	0.00	0.00	0.00	0.00	0.00
660 Total		Topeka Correctional Facility	239,465.63	594,629.07	175,771.47	117,752.69	152,303.47	129,649.95	292,449.34
663	2729	Technical Professions Fee	851,454.76	773,744.36	268,679.60	294,686.74	369,622.21	511,188.40	713,952.16
663	2739	Special Litigation Reserve	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
663	9406	Credit Card Clearing	88.78	210.00	355.00	0.00	532.00	0.00	0.00
663 Total		Technical Professions, State Board Of	1,151,543.54	1,073,954.36	569,034.60	594,686.74	670,154.21	811,188.40	1,013,952.16
670	2046	Services Reimbursement	61,816.36	275,529.76	445,442.12	434,950.85	372,193.47	0.00	0.00
670	2061	Bond Services Fee	826,081.80	885,293.78	1,003,378.18	967,055.65	842,048.03	778,064.65	737,498.42
670	2096	Postsecondary Educ Services Program Expense	251,647.12	303,750.88	352,119.47	368,624.98	323,734.94	348,717.59	274,002.41
670	2362	Unclaimed Property Expense	69,377.10	82,910.30	0.00	53,400.25	60,460.51	73,431.79	45,378.21
670	2374	State Treasurer Operating	0.00	0.00	34,856.49	0.00	0.00	219,346.97	234,230.21
670	2461	Conversion Of Materials & Equipment	14,155.07	8,522.97	5,062.35	5,062.35	5,062.35	5,062.35	4,202.35
670	7241	Ks Postsecondary Ed Svgs Program Trust	0.00	0.00	0.00	0.00	0.00	942.10	2,024.89
670	7391	Tax Increment Financing Revenue Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	7395	County And City Revenue Sharing	1.85	1.85	1.85	1.85	1.85	1.85	1.85
670	7532	Escrow Fund-KDFA KBOR Series 2004F Refunding	1,472.90	0.00	19.50	18.34	18.62	0.00	0.00
670	7533	Escrow Fund-KDFA KKHE WPCRF 2005CW Refunding	0.00	0.00	0.00	10.92	10.87	10.20	11.22
670	7535	Escrow Fnd-KDFA Rev Fefund Bonds KDFA E Bonds 1994	0.00	1,191.30	908.60	690.09	401.07	0.00	1.16
670	7536	Escrow Fd-KDFA WPC 2002 II Refunded Bonds	0.00	1.18	1.42	0.84	0.95	1.04	0.00
670	7544	Escrow Fd-Wtr Poll Control Ref Bonds Series 2001I & 2001II	50.92	51.13	50.59	51.05	50.51	50.99	50.85
670	7545	Escrow Fd-Doa 7Th & Harrison State Office Building Project	11.15	11.37	10.86	11.39	11.14	10.70	10.78
670	7546	Escrow Fund-KDOT Revenue Refunding Bonds	0.00	1.36	8.64	8.18	8.43	8.69	8.44
670	7562	Escrow Fund-Highway Rev Ref Bonds Series 2002	16.96	16.93	0.00	9.20	8.98	8.76	8.95
670	7563	Escrow Fund - Highway Rev Ref BDS-Series 1998A	50.78	0.00	9.42	0.00	0.00	0.00	0.00
670	7568	Templin Hall Renovation KDFA Series E Bonds 1996	1.24	0.00	0.00	0.00	0.00	0.00	0.00
670	7569	Escrow Fund-WTR Poll Ctrl Rfnd Bnds-Series 1993-2	78.81	0.00	0.00	0.00	0.00	0.00	0.00
670	7570	Escrow Fund-KDHE PWSRLF 2004 Series	0.00	0.00	7.32	4.92	833.22	5.24	5.71
670	7572	Escrow Fund - WTR POLL CTRL Ref Bds Ser 2002 II	10.93	0.00	0.00	0.00	0.00	0.00	0.00

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
670	7573	Escrow Fund-Misc Short Term Refunding	0.00	0.00	0.00	0.00	1,149.73	447.82	119.48	8,662.65
670	7576	Escrow Fd-KDFA Kbor Ku Biosciences 2001G-5 RFDG	0.00	0.00	0.95	0.69	0.50	0.30	0.26	
670	7577	Escrow Fd-KDFA KU Park & Ride Series 2006B	0.00	0.00	0.00	100.20	101.06	100.92	100.16	
670	7601	Transportation Dvl Pmt Dist Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7602	County And City Transient Guest Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7608	County And City Retailers' Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7654	City Bond Finance	2,401,561.24	8,942,466.66	9,540,832.36	13,621,809.74	16,511,762.00	17,457,556.02	19,117,592.52	
670	7665	Local Alcoholic Liquor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7667	County And City Compensating Use Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7670	Local Racing Admissions Tax	1,396.20	1,289.80	1,354.20	723.60	651.80	407.00	0.00	
670	7681	Rental Motor Vehicle Excise Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7684	Business Machinery & Equipment Tax Reduction Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7685	Telecomm/Railroad Machinery & Equip Tax Reduction Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	7754	Fiscal Agency Fund	14,700,817.76	12,525,106.09	15,546,347.45	9,927,591.75	18,105,106.82	7,969,055.61	28,305,301.84	
670	7758	Unclaimed Property Claims	192,830.76	269,864.86	406,171.41	314,392.32	373,514.60	235,454.91	510,095.29	
670	9054	Suspense Fund	473.10	0.03	0.00	0.00	0.00	0.00	0.00	
670	9505	Special Qualified Manufacturer	0.00	0.00	0.00	25,176.33	42,069.76	0.00	0.00	
670	9510	Bioscience Development & Investment Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	9515	Spirit Bonds Fund	0.00	0.00	0.00	0.00	947,690.55	322,844.03	554,414.66	
670	9520	Special Economic Revitalization	0.00	0.00	0.00	273,248.00	1,130,826.50	290,481.16	605.87	
670	9525	Special Qualified Industrial Manufacturer	0.00	0.00	0.00	0.00	0.00	38,154.60	37,871.10	
670 Total		State Treasurer	18,521,852.05	23,296,010.25	27,336,583.18	25,994,093.22	38,717,016.35	27,739,836.95	49,832,079.80	
671	2319	Pooled Money Investment Portfolio Fee	378,224.99	411,261.27	497,386.05	514,072.54	530,342.84	617,950.07	495,918.53	
671	7537	Municipal Investment Pool	337,835,612.87	471,748,470.12	520,703,738.12	790,389,426.20	866,562,085.95	965,503,277.22	1,084,604,002.67	
671 Total		Pooled Money Investment Board	338,213,837.86	472,159,731.39	521,201,124.17	790,903,498.74	867,092,428.79	966,121,227.29	1,085,099,921.20	
677	2039	Client Protection	1,777,595.32	1,576,013.59	1,809,937.78	2,083,060.80	2,451,632.56	3,026,731.55	3,034,968.99	
677	2066	Emergency Surcharge Fee Fund	1,069,298.32	519,044.00	899,171.38	0.00	0.00	0.00	0.00	
677	2106	Library Report Fee	12,681.85	37,825.72	32,676.62	(2.60)	38,256.83	44,885.51	93,575.35	
677	2126	Dispute Resolution	49,131.56	36,989.33	42,404.76	46,547.51	18,087.42	15,717.58	14,292.15	
677	2169	Access To Justice	141,644.87	385,570.32	102,520.76	375,250.57	97,150.28	96,558.32	93,909.39	
677	2229	Judicial Branch Non-Judicial Salary Initiatives	866,617.70	959,498.20	259,119.77	193,579.68	193,992.71	107,132.38	225,295.24	
677	2272	Judiciary Technology	1,142,670.93	1,604,255.48	1,250,899.00	2,676,685.74	2,584,691.80	1,826,659.58	1,600,158.02	
677	2273	Judiciary Technology & Building Grd	101,115.00	100,757.55	100,427.55	99,272.55	98,187.55	75,173.81	75,128.85	
677	2324	Judicial Branch Education	330,205.57	425,956.77	454,981.56	468,497.32	510,007.53	495,325.20	435,292.20	
677	2389	Judicial Branch Non-Judicial Salary Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
677	2422	Conversion Of Materials & Equipment	7,559.37	14,326.77	17,021.27	16,278.77	15,283.77	14,408.35	14,408.35	
677	2543	Duplicate Law Book	0.00	0.00	1,623.46	3,176.22	3,236.95	3,937.73	8,595.51	
677	2681	Child Support Enforcement Contractual Agreement	255,248.93	407,331.40	406,309.70	812,092.88	696,671.90	1,305,924.07	1,268,544.88	
677	2724	Bar Admission Fee	135,644.36	193,380.68	243,449.50	419,091.01	521,370.13	566,296.26	578,577.73	
677	2725	Court Reporters Fee	3,031.39	5,522.46	7,728.99	18,303.91	31,153.01	35,674.21	47,075.31	
677	2726	Bar Discipline Fee	1,273,051.28	1,555,895.50	1,566,371.84	1,682,481.48	1,949,328.79	1,850,194.76	2,312,449.84	
677	3082	Federal Grants Fund	0.00	726.25	(43,998.38)	0.00	0.00	0.00	0.00	
677	3942	Child Welfare-Federal Grant	2,823.66	2,616.12	9,340.46	100.00	(653.99)	(943.99)	(599.99)	
677	7317	Permanent Families Acct - Family & Child Invest	560,794.17	486,512.93	455,189.80	412,877.33	447,159.48	308,284.86	159,413.23	
677 Total		Judicial Branch	7,729,114.28	8,312,223.07	7,615,175.82	9,307,293.17	9,655,557.71	9,771,960.18	10,382,661.37	
682	2032	Local Law Enforcement Training Reimbursement	212,489.72	273,472.18	287,240.29	285,774.22	228,345.98	265,538.41	276,078.15	
682	2086	Regents Center Devopment	1,670,135.64	1,957,099.46	2,588,753.87	2,669,103.28	2,595,677.78	3,118,610.26	2,645,131.72	
682	2107	General Fees Fund	4,298,026.81	6,748,977.86	5,585,607.38	1,722,103.94	5,154,761.82	7,352,311.40	8,441,056.45	

**State of Kansas
Unencumbered Fund Balances**

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
682	2123	Fire Service Training Program	892.73	630,141.85	1,062,370.14	820,725.75	997,350.42	1,127,520.97	879,601.19
682	2133	Law Enforcement Training Center	1,910,213.83	1,301,527.94	1,145,816.40	888,641.71	1,899,477.57	4,472,495.20	997,748.57
682	2361	Restricted Fees fund - Lumina Foundation Grant	0.00	0.00	4,149.26	0.00	0.00	0.00	0.00
682	2372	Child Care Facility Revenue Bond	0.00	0.00	0.00	448,612.44	797,299.57	214,396.06	79,281.97
682	2377	Children Care Facility Addition	0.00	0.00	0.00	0.00	0.00	20,036.20	67,879.01
682	2439	St Emrgncy Fd-Repairs To Buildings Damaged 3/12/2006	0.00	0.00	0.00	0.00	35,547.59	13,239.81	0.00
682	2475	Faculty Of Distinction Matching	73,962.19	164,604.75	168,252.43	437,442.17	1,020,907.55	1,646,546.34	1,974,368.19
682	2487	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	1,301,430.16	820,760.47
682	2534	Kansas Career Work Study Program	3,496.54	5,163.22	3,159.03	2,510.04	3,087.12	3,170.27	3,172.46
682	2545	Restricted Fees Fund	17,988,029.34	24,973,013.57	25,747,483.90	27,545,182.80	25,042,796.89	22,545,990.01	33,298,322.00
682	2574	Ks Comm Peace Officers' Standards & Training	0.00	0.00	0.00	0.00	430,339.04	0.00	0.00
682	2584	Restricted Fees-Continuing Education Revenue	1,643,290.85	2,044,127.58	2,855,125.67	3,468,360.44	5,169,423.08	3,384,484.68	33,092.28
682	2847	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	(1,140,601.44)	1,190,865.72
682	2864	KDFA Rev Notes-2000Q KU Student Rec & Fitness Center	0.00	0.00	0.00	704,974.48	888,743.05	1,266,170.80	1,469,633.42
682	2870	Wescoc Hall Infill Construction	0.00	0.00	0.00	217,609.48	43,633.14	12,817.29	0.00
682	2890	Multicultural Resource Center Construction	0.00	0.00	142,934.10	228,191.30	(124,329.43)	0.00	7,250.99
682	2905	Sponsored Research Overhead	744,774.82	1,057,371.30	2,388.75	63,284.08	79,089.05	76,665.11	169,702.81
682	3147	University Federal	0.00	(1,113,454.08)	(1,822,738.89)	(866,982.54)	(5,875,649.33)	(4,342,999.33)	(6,374,329.84)
682	3842	Educational Opportunity Act - Federal	15,327.69	17,308.52	17,309.84	645.84	646.19	106.82	2,574.54
682	5000	Construct Parking Garage No. 2 Special Revenue	22,793.51	5.89	775.28	786.03	238.81	410.16	638.68
682	5001	KU Housing System Project KDFA Series 2005E-1	0.00	0.00	(10,277,374.48)	(1,973,382.30)	55,231.07	57,710.18	131,490.50
682	5136	Health Service Fund	2,151,417.70	3,091,050.50	2,911,215.72	2,747,155.12	2,369,584.61	2,549,988.16	2,790,283.37
682	5137	Student Union Fund	0.00	2,081.18	0.00	395.81	919.37	2,915.27	3,407.71
682	5142	Housing System Operations	2,408,898.21	2,551,855.05	2,582,811.09	2,548,893.98	2,563,986.88	2,298,907.02	2,350,784.80
682	5145	KDFA 2001T-2 KU Student Union Renovation & Expan Project	(241,670.73)	5,434.84	5,672.83	5,723.54	6,168.51	6,457.74	6,346.69
682	5146	KU Ellsworth Hall Renovation KDFA Series 2002A-1 Project	(192,553.40)	437,732.77	372.83	483.84	606.79	671.85	362.90
682	5147	KU Edwards Campus KDFA Series 2002K Project	(4,435,502.82)	(1,577,729.26)	(138,634.17)	(42,236.61)	(41,624.87)	134.98	88.28
682	5171	Student Union Renovation Revenue	585,614.83	728,966.21	882,303.09	1,057,688.09	1,254,717.70	1,443,817.02	1,624,384.22
682	5175	Parking Facil Revenue KDFA G Bonds 1993	2,125,303.52	2,357,506.95	2,641,636.68	1,378,557.83	2,313,683.62	2,828,076.88	3,291,884.24
682	5247	Housing System Bond & Interest Sinking Fund	0.04	0.00	0.00	(2,096,354.47)	0.00	0.00	0.00
682	5405	KU Parking Facilities KDFA Projects	60.11	99.40	0.00	0.00	395,385.59	698,126.04	700,754.00
682	5459	Templin Hall Renovation KDFA Series E Bonds 1996	13.73	32.21	2,330.52	2,421.87	2,548.04	2,663.56	0.00
682	5621	Housing System Repairs - Equip. & Improvement	1,536,148.41	804,634.92	1,757,948.30	1,831,352.50	3,023,152.59	3,804,728.00	2,968,640.88
682	5640	Stdnt Health Fac Maint - Repair & Equip Fee	554,538.81	497,980.20	438,451.00	458,983.69	519,459.09	205,871.83	158,997.15
682	5704	Housing System Suspense	1,689,720.97	1,523,519.91	1,551,772.60	1,453,910.36	1,329,346.45	1,530,477.15	1,421,302.69
682	5802	Prk Facilites Refund Sureplus KDFA G Bonds 1993	312,787.10	314,465.94	370,901.78	1,289,685.04	1,571,215.46	1,659,052.35	1,252,694.67
682	6006	Service Clearing Lawrence Campus	2,119,853.84	2,444,269.17	2,619,515.25	2,079,630.49	2,273,538.75	1,959,181.73	1,581,786.20
682	7103	Interest Fund	6,083.10	122.24	4,360.63	2,445.79	9,421.13	3,616.74	1,567.56
682	7226	Kansas Comprehensive Grant	494.90	50.00	25.00	425.00	425.00	425.22	425.72
682	7256	Dole Institute Gift Or Grant	(587,042.86)	(112,152.96)	(112,152.96)	(12,152.96)	(997.95)	0.00	0.00
682	7510	Loans For Disadvantaged Students	27,773.04	27,390.52	12,096.84	25,587.03	25,208.21	9,470.89	42,782.54
682	7512	Federal Perkins Loan	1,461,755.57	1,472,127.24	1,406,497.38	2,409,008.24	2,260,901.85	570,285.65	820,702.27
682	7513	Health Professions Student Loan - Lawrence Campus	224,951.84	181,505.48	156,241.29	101,432.07	151,212.06	96,820.97	162,335.15
682	7514	Ford Foundation-Forgiveable Loan	26,225.32	26,225.32	26,225.32	26,225.32	26,225.32	0.00	646,755.10
682	7765	Prepaid Tuition Fees Clearing	427,828.14	322,836.08	262,433.63	1,206,532.55	1,209,399.87	1,048,937.63	1,320.24
682	8205	KDFA 2001U-Bd Of Regents - Univ Of Ks Projects	1,090.84	1,103.03	1,125.04	1,169.33	1,229.92	1,285.71	0.00
682	8218	KU School of Pharmacy KDFA ser 2008L-4/4A	0.00	0.00	0.00	0.00	0.00	0.00	9,820,614.07
682	8239	Regents Cntr Rev Refnd Project KDFA Series 1997C	13.23	8.76	39.27	64.79	67.76	33.51	19.61

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
682	8305	Biosciences Research Center--Special Revenue Fund	8.13	8.25	8.42	8.42	0.00	0.00	0.00
682	8307	Athletic Facilities Enhancements Special Revenue	52,412.60	(326,244.21)	19,297.56	23,051.57	24,332.90	20.95	21.49
682	8308	KU Bioscience Research Center PJT K DFA Ref 2001G-5	125.60	82.70	6,275.17	0.00	0.00	0.00	0.00
682	8320	K DFA Comprehensive Rehab & Repair Project 2004F	0.00	0.00	20,747.30	14,581.30	0.00	0.00	0.00
682	8350	Regents Center Revenue K DFA D Bonds 1990	293,471.25	288,300.18	321,350.04	374,417.24	424,521.05	497,088.45	565,523.00
682	8407	KU Scientific Rsch / Development Facilities K DFA	2,269,178.25	86,083.38	12,542.77	9,671.00	30.42	20.38	11.86
682	8556	Regents Center Surplus K DFA D Bonds 1990	604.51	611.26	623.48	648.01	681.59	712.51	731.66
682	8804	Law Enforcement Training Center Improv Special Rev Fund	1,842.50	0.00	0.00	0.00	265.17	0.00	0.00
682	8823	Watkins Memorial Health Center - K DFA D Bonds, 1995	0.00	1.66	0.00	0.00	0.00	0.00	0.00
682	8853	KU Housing Renov-Lewis Hall K DFA Rev Bonds Series 1998D	18.67	30.36	159.76	206.53	0.00	304.27	188.23
682	8855	Continuing Educ Building Project K DFA Rev Bonds Ser 1998H	232,784.51	232,685.08	233,747.09	234,837.49	236,235.80	3,042,874.86	13,092.33
682	8858	KU Child Care Facility Kdfra Rev Bonds Ser 1999C	263,683.38	166,431.24	430,747.38	162.98	133.77	140.00	104.36
682	8864	K DFA Rev Notes 2000Q-KU Student Rec & Fitness Ctr	1,618,089.77	2,163,628.23	2,499,609.83	0.00	0.00	0.00	0.00
682	8867	KU Student Rec/Fitness Center K DFA Ser Projects	(3,402,250.60)	66,654.18	61,316.76	1,964,202.25	2,973,503.69	3,219,442.52	3,086,467.04
682	8880	KU Law Enforcement Training Center K DFA Project	0.00	0.00	0.00	0.00	0.00	7,281,400.77	6,813,358.83
682	9060	Suspense Fund	603,278.79	494,267.37	448,040.62	365,459.60	255,250.75	163,885.83	603,053.92
682	9119	Business Procurement Card Clearing	0.00	0.00	0.00	0.00	0.00	3,908.03	3,830.04
682	9142	Mandatory Retirement Annuity Clearing	39,688.88	72,670.35	57,164.86	84.70	0.00	35,605.65	0.00
682	9167	Voluntary Tax Sheltered Annuity Clearing	133,770.58	0.00	31,592.16	33,655.95	54,279.38	0.00	13,919.17
682	9193	Agency Payroll Deduction Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
682	9224	Pre-Tax Parking Clearing Employee Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
682	9806	University Of Kansas Payroll	912.37	912.37	912.37	912.37	912.37	14,881.11	689.93
682 Total	University Of Kansas		40,894,856.30	56,406,598.14	49,038,577.50	56,162,510.81	63,678,545.60	76,378,280.59	86,863,551.20
683	2108	General Fees Fund	395,796.14	1,301,311.71	1,218,629.06	1,237,858.66	1,798,605.57	5,621,645.92	3,298,471.72
683	2109	Hospital Revenue Fund	10.72	0.00	0.00	0.00	0.00	0.00	0.00
683	2136	Equipment Reserve Fund	6,759.26	0.00	0.00	0.00	0.00	0.00	0.00
683	2476	Faculty Of Distinction Matching	11,953.06	548.39	21,439.15	98,108.06	318,565.20	583,192.93	454,857.52
683	2488	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	170,935.85	146,309.71
683	2551	Restricted Fees Fund	11,744,961.64	9,289,956.86	7,636,527.16	6,408,733.15	7,728,037.69	7,030,280.74	7,736,407.30
683	2625	Medical Student Loan Program Provider Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
683	2671	Kansas Breast Cancer Research	0.00	0.00	0.00	0.00	0.00	62,625.79	8.84
683	2848	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	2,669,973.56	49,811.94
683	2907	Sponsored Research Overhead	310,964.00	1,205,911.76	693,925.53	162,820.30	394,510.04	251,817.24	399,258.99
683	2915	Services To Hospital Authority	6,436.58	804,791.09	160,812.15	513,578.86	92,799.71	261,492.26	434,928.81
683	2918	Direct Medical Education Reimbursement	6,184.29	364,739.09	129,899.37	92,951.26	415,016.58	351,322.74	172,615.08
683	3094	Fed Scholarship For Disadvantaged Students	0.00	0.00	0.00	67,859.09	26,382.09	13,321.09	26,382.09
683	3148	University Federal	0.00	(1,014,678.71)	4,408,871.54	4,994,337.53	5,248,608.83	3,105,271.76	1,406,382.36
683	3223	Leveraging Educational Assisance Partnership - Fed	0.00	0.00	0.00	0.00	4,893.00	8,944.00	12,939.00
683	3252	Federal Pell Grant	89,710.39	87,866.39	74,121.39	7,301.99	3,241.99	68,230.39	47,816.25
683	3255	Federal-Student Educational Opportunity Grant	36,120.65	23,200.65	24,910.65	17,139.65	44,704.15	25,419.15	17,134.95
683	3256	Federal College Work-Study	33,289.68	11,470.18	10,724.29	15,805.35	28,792.93	7,520.30	3,258.15
683	5002	KUMC Parking System Project K DFA Series 2005E-2	0.00	0.00	(10,234,760.75)	(4,563,342.60)	80,946.73	688.51	639.51
683	5173	Park Facil Prin & Interest Fund--K DFA F Bonds, 1988	218.66	0.00	0.00	0.00	0.00	0.00	0.00
683	5176	Parking Facility Revenue	1,516,187.42	1,838,074.95	663,190.13	280,091.41	376,136.81	616,018.26	724,226.39
683	5180	Parking Fees Fund	416,891.81	207,639.89	197,196.86	299,547.47	121,076.95	176,291.26	171,527.01
683	5652	Graduate Medical Education Admin Reserve	3,755.64	0.00	37,588.96	37,064.67	37,064.67	37,064.67	37,064.67
683	5656	Park Facil Bond Reserve Fund---K DFA F Bonds, 1988	50,328.66	0.00	0.00	0.00	0.00	0.00	0.00
683	5653	Graduate Medical Education Support	0.00	0.00	0.00	0.00	0.00	95,036.40	262,511.50

**State of Kansas
Unencumbered Fund Balances**

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30							
			2003	2004	2005	2006	2007	2008	2009	
683	5659	KUMC--Private Practice Foundation Reserve Fund	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
683	5712	Parking Facilities Rebate -- Fund KDFA F Bonds	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
683	5803	Park Facilities Surplus Fund--KDFA F Bonds, 1988	961.32	2.66	0.00	0.00	0.00	0.00	0.00	0.00
683	6007	Service Clearing Kansas City Campus	4,430,956.72	4,579,944.00	5,217,294.08	4,715,666.00	4,457,577.22	3,473,658.71	2,907,701.00	
683	7207	AMA Education & Research Grant	8,132.72	1,615,415.24	1,615,415.24	1,615,415.24	1,615,415.24	1,615,415.24	1,615,415.24	
683	7208	Health Prof Scholar Grant Medical Students - Fed Fund	53,974.59	58,062.09	69,655.09	0.00	0.00	0.00	0.00	
683	7214	Medical Loan Repayment	1,086,391.76	1,069,595.64	1,622,490.31	3,707,765.69	5,134,723.18	5,420,636.96	5,158,908.08	
683	7264	Construct & Equip Nursing Educ FAC--Gift & Grant	4,876.04	4,876.04	0.00	0.00	0.00	0.00	0.00	
683	7328	Robert Wood Johnson Award	2,600.00	3,970.00	3,970.00	3,970.00	3,970.00	3,970.00	3,970.00	
683	7505	Educational Nurse Faculty Loan Program	0.00	0.00	70,659.00	51,824.50	24,761.50	26,337.50	22,710.50	
683	7515	Federal Perkins Student Loan	744,038.78	1,305,205.63	1,168,080.75	1,279,179.15	469,914.91	314,044.98	610,506.73	
683	7516	Fed Health Prof / Primary Care Student Loan	1,278,120.11	1,807,065.86	1,782,199.71	1,983,054.07	1,454,581.24	949,014.33	1,106,134.75	
683	7517	Federal Nursing Student Loan	141,034.34	153,458.51	135,372.83	127,645.63	125,553.03	134,395.54	168,885.63	
683	8200	Constr & Equip Ctr For Health In Aging	234,206.17	242,942.32	30,290.81	295.60	80.50	150.24	149.85	
683	8204	KDFA 2001T-1 Kumc Research Support Facility Project	(38,525.10)	255.43	346.63	575.90	153.04	296.23	285.49	
683	8219	KUMC School of Pharmacy KDFA Ser 2008L-4B Project	0.00	0.00	0.00	0.00	0.00	0.00	4,100,844.00	
683	8321	KDFA Comprehensive Rehab & Repair Project 2004F	0.00	0.00	114,125.12	4,731.28	1,603.12	1,603.12	1,603.12	
683	8405	KUMC Scientific Research / Dev. Facilities KDFA	34,602,033.84	31,464,164.57	(14,420,356.49)	(10,328,486.15)	457,912.93	200,084.32	133,454.86	
683	8504	KUMC Energy Conservation Facilities Project 2003J-1	0.00	771,407.11	262,306.08	198.99	124.76	171.80	30.75	
683	9057	Suspense Fund	28,893.14	53,844.33	124,989.73	161,015.83	1,809.81	1,988.19	3,544.87	
683	9058	Temporary Deposit	150,071.17	0.00	1,245,457.57	42,000.40	125,917.86	8,385.09	33,631.21	
683	9143	Mandatory Retirement Annuity Clearing	25,343.97	26,209.56	25,836.86	30,238.53	28,644.51	29,836.95	36,361.91	
683	9168	Voluntary Tax Sheltered Annuity Clearing	125,615.67	131,405.88	132,421.34	132,021.74	130,091.65	130,091.65	129,891.72	
683	9194	Agency Payroll Deduction Clearing	482.65	492.91	518.51	889.79	906.07	914.04	914.04	
683	9225	Pre-Tax Parking Clearing Employee Deduction	178.93	62.85	107.61	82.88	59.89	199.15	188.23	
683	9807	Ku-Kansas City Campus Payroll	7,928.21	7,928.21	7,928.21	7,928.21	7,928.21	7,928.21	7,928.21	
683 Total	University Of Kansas Medical Center	57,516,884.67	57,417,142.09	4,252,184.48	13,205,868.13	30,761,111.61	33,476,215.07	31,445,611.98		
694	2198	Kansas Commission on Veterans Affairs Fund	50,023.73	60,313.31	0.00	0.00	0.00	0.00	0.00	
694	2236	Veterans Home Fee	235,830.08	32,142.12	(1,322.09)	35,291.97	134,939.81	159.54	28,904.97	
694	2241	Soldiers' Home Fee	17.04	288,337.21	193,245.95	197,431.71	217,968.65	138,948.93	108,512.21	
694	2258	Soldiers' Home Outpatient Clinic	28,748.84	45,292.90	0.00	0.00	0.00	114.14	114.14	
694	2332	State Veterans Cemeteries Fee fund	666.54	2,521.54	0.00	0.00	0.00	0.00	0.00	
694	3018	Veterans Home Federal Construction Grant	61,600.72	(2,219,017.57)	(29,826.62)	1,237.73	1,237.73	(407,622.20)	(52,447.51)	
694	3048	Veterans Cemeteries Federal Construction Grant	(2,254,514.97)	(1,865,208.74)	378,565.63	6,531.81	(34,958.95)	(3,611,220.01)	410,809.51	
694	3075	Ks Soldiers Home Construction Grant	0.00	(675,284.35)	(9,867.00)	0.00	(85,735.00)	(153,889.03)	26,795.30	
694	3212	VA Burial Reimbursement Federal	0.00	0.00	8,500.00	28,226.69	23,935.08	16,726.54	18,966.50	
694	3220	Veterans Home Federal	0.00	0.00	(3,860.89)	197.55	3,723.86	210,598.46	57,566.94	
694	3232	Soldiers Home Federal	0.00	0.00	177,271.20	281,645.19	873,170.63	546,401.85	105,186.90	
694	3241	Commission On Veterans Affairs - Federal	0.00	0.00	57,037.83	27,348.48	52,540.01	16,958.93	86,110.84	
694	7308	State Veterans Cemeteries Donations & Contributions	0.00	0.00	904.54	1,963.54	3,154.77	4,359.22	6,029.22	
694	8806	Winfield Veterans Home Acquisition & Construction	30,076.18	30,076.18	30,076.18	30,076.18	30,076.18	30,076.18	30,076.18	
694 Total	Commission On Veterans Affairs	(1,847,551.84)	(4,300,827.40)	800,724.73	609,950.85	1,220,052.77	(3,208,387.45)	826,625.20		
700	2727	Veterinary Examiners Fee	279,043.13	214,162.89	172,538.85	149,948.73	224,537.84	298,961.21	219,802.95	
700 Total	Veterinary Examiners, Board Of	279,043.13	214,162.89	172,538.85	149,948.73	224,537.84	298,961.21	219,802.95		
709	2022	General Fees Fund	8,898.58	18,716.95	25,882.02	21,405.51	21,005.93	24,348.61	17,091.68	
709	2137	Water Supply Storage Acquisition Financing	97.57	98.65	100.62	104.58	110.00	114.98	118.09	
709	2255	Water Marketing Fund	1,999,515.07	2,148,815.21	2,340,833.40	2,333,630.00	2,656,817.45	2,083,845.62	2,359,194.20	
709	2423	Conversion Of Materials & Equipment	239.89	239.89	82.89	82.89	82.89	0.00	0.00	

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**State of Kansas
Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
709	2502	State Conservation Storage Water Supply	205,694.65	425,108.24	433,597.18	450,666.13	474,020.08	567,040.40	360,997.79
709	2503	Water Conservation Projects	0.00	0.00	9,684,425.00	9,491,390.00	9,280,341.86	(21,620.00)	0.00
709	2537	Western Water Conservation Projects	0.00	0.00	0.00	0.00	0.00	9,874,410.00	0.00
709	2631	Water Supply Storage Assurance	66,967.37	74,208.36	63,245.15	250,683.07	624,108.44	596,174.88	213,833.95
709	3673	Federal Grants & Receipts	100,956.77	(55,655.53)	(13,029.21)	31,442.92	19,556.68	(6,681.83)	(77,089.71)
709	6120	Agency Motor Pool Vehicle Repair & Replacement	0.00	0.00	0.00	14,107.00	21,841.75	6,028.69	5,553.90
709	9053	Water Litigation Proceeds Suspense	0.00	0.00	0.00	1,109,946.73	1,109,946.73	525,729.73	0.00
709	9235	Parking Deduction Clearing	575.63	452.51	318.13	408.46	266.51	361.80	357.80
709 Total		Kansas Water Office	2,382,945.53	2,611,984.28	12,535,455.18	13,703,867.29	14,208,098.32	13,649,752.88	2,880,057.70
710	2025	Prairie Spirit Rails To Trails Fee	30,722.31	35,269.86	30,976.30	21,160.64	5,849.84	11,925.60	12,895.77
710	2045	Bridge Maintenance	697,048.64	756,278.24	281,851.93	471,851.93	132,096.91	115,977.01	187,020.76
710	2050	State Agricultural Production	147,120.91	246,320.38	229,722.88	215,129.48	170,371.56	186,581.18	343,710.90
710	2063	Nonfederal Grants	4,263.89	35,273.07	7,098.57	15,971.90	49,340.36	74,816.21	22,747.10
710	2065	Wildlife And Parks Nonrestricted	207,319.07	80,497.99	43,834.69	35,070.69	5,092.03	61,870.71	78,662.79
710	2097	Development & Promotions	73,302.13	60,367.22	91,952.21	102,752.02	137,792.40	147,930.46	131,707.19
710	2100	Wildlife Conservation	3,844,427.44	3,777,632.45	2,925,413.11	1,457,152.96	281,499.68	(218,390.33)	327,344.43
710	2122	Parks Fee Fund	1,480,498.24	1,144,828.76	781,365.55	454,049.77	869,938.39	1,261,790.80	1,316,308.71
710	2156	Parks Restitution	1,454.07	3,928.04	3,197.45	28,718.52	37,154.73	9,941.59	15,974.01
710	2166	Fish And Wildlife Restitution	36,133.24	44,153.39	57,829.80	75,234.42	37,678.73	65,780.90	72,430.17
710	2178	Department Access Road	387,813.50	240,697.91	579,806.31	683,875.12	2,090,816.11	1,880,180.60	1,699,021.18
710	2245	Boating Fee Fund	1,211,814.40	1,032,479.75	902,893.41	780,432.94	868,262.90	733,426.62	707,345.77
710	2300	Wildlife Fee Fund	5,463,125.24	6,959,117.55	9,598,903.28	9,490,094.33	9,224,687.32	5,505,567.92	7,120,216.97
710	2593	Nongame Wildlife Improvement	346,230.17	487,267.95	378,309.36	376,291.07	371,036.60	166,724.78	95,168.75
710	2600	Migratory Waterfowl Propagation & Protection	267,242.44	437,536.93	466,783.04	249,475.38	189,197.00	304,199.83	296,278.83
710	2642	Feed The Hungry Fund	0.00	0.00	0.00	116.10	0.00	0.00	0.00
710	2668	Cabin Revenue Fund	0.00	0.00	79,647.75	172,762.52	269,619.01	416,061.38	388,674.81
710	2670	Federally Licensed Wildlife Areas	519,734.48	647,130.46	727,935.25	822,303.00	1,015,372.38	1,242,664.22	1,591,941.90
710	3221	Nongame Wildlife Improvement - Federal	0.00	0.00	0.00	0.00	155,245.88	349,549.14	579,412.99
710	3231	Wildlife Conservation - Federal	0.00	0.00	966,552.79	1,911,125.59	2,541,291.43	1,801,120.26	1,330,477.73
710	3251	Boating Fund-Federal	0.00	0.00	22,472.86	49,747.00	32,722.53	149,392.64	633,796.03
710	3261	Wildlife Fund-Federal	0.00	0.00	566,147.97	1,419,282.84	2,580,972.65	5,060,215.12	2,357,217.19
710	3333	Cheyenne Bottoms Federal Grants	0.00	0.00	0.00	(209,615.50)	(2,396,391.63)	(1,053,873.91)	(20,256.15)
710	3378	Tuttle Creek State Park Mitigation Project	0.00	0.00	71,095.40	11,962.47	0.00	0.00	0.00
710	3793	Land And Water Conservation - Local	0.00	0.01	0.01	0.01	0.01	0.01	0.01
710	3794	Land And Water Conservation - State	444,983.26	609,255.38	713,222.68	721,091.21	220,732.81	129,920.40	133,597.00
710	3846	Other Federal Grants	1,132,730.92	801,224.88	1,510,493.72	1,447,604.42	396,117.68	854,176.01	953,988.48
710	6145	Central Aircraft	52,096.54	45,689.03	7,968.19	65,697.25	148,994.61	173,840.42	146,107.15
710	7335	Dept Of Wildlife & Parks Gift & Donation	462,080.25	395,664.30	355,747.33	534,865.21	604,290.90	635,635.03	451,340.21
710	8212	Tuttle Creek State Park Mitigation Project	0.00	0.00	170,444.79	(3,126.50)	0.00	0.00	0.00
710	9120	Employee Maintenance Decution Clearing	311.58	0.00	415.44	623.16	623.16	2,365.55	830.88
710	9159	Suspense Fund	3,323.03	70,194.68	1,839.73	1,994.46	23,246.01	4,113.34	1,819.61
710 Total		Kansas Department Of Wildlife And Parks	16,813,775.75	17,910,808.23	21,573,921.80	21,403,694.41	20,063,651.99	20,073,503.49	20,975,781.17
712	2237	General Fees Fund	20,491.97	29,418.22	17,240.50	21,677.18	25,756.12	20,813.16	21,627.36
712	8520	Winfield Infrastructure Projects Kdfa	0.00	0.00	0.00	0.00	0.00	(19,509.08)	0.00
712 Total		Winfield Correctional Facility	20,491.97	29,418.22	17,240.50	21,677.18	25,756.12	1,304.08	21,627.36
715	2112	General Fees Fund	1,688,332.63	2,890,875.48	2,260,069.97	2,758,392.54	3,134,240.53	4,197,377.44	5,247,101.06
715	2477	Faculty Of Distinction Matching	18,424.00	46,126.51	68,104.99	40,990.01	182,208.34	335,543.17	369,733.11
715	2489	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	34,629.80	679,708.95

**State of Kansas
Unencumbered Fund Balances**

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			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
715	2536	Kansas Career Work Study Program	97,292.00	5,606.08	10,259.11	2,492.87	3,529.48	2,024.93	3,639.68
715	2558	Restricted Fees Fund	8,549,568.80	14,353,734.20	14,969,623.04	15,073,759.97	18,850,149.89	21,414,620.30	25,357,880.87
715	2849	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	1,904,450.73	2,530,806.07
715	2908	Sponsored Research Overhead	2,135,609.21	2,362,688.47	3,220,075.50	5,246,128.26	4,883,694.32	4,695,178.81	4,914,749.00
715	2927	WSU Scientific Rsch / Development Faculty K DFA Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715	3119	Leveraging Educational Assistance Partnership - Fed	0.00	0.00	0.00	0.00	90,303.00	80,054.00	0.00
715	3149	University Federal	0.00	(3,442,005.42)	(2,933,969.40)	(10,567,803.12)	(5,615,421.54)	(3,626,697.90)	(4,829,665.40)
715	3265	Economic Opportunity Act - Federal	10,800.93	9,355.76	3,172.66	12,079.58	62,748.80	40,828.09	81,908.91
715	3266	Matching Educational Opportunity Grant - Federal	41,657.55	41,693.19	49,400.09	53,552.33	144,317.38	45,071.18	45,501.03
715	3366	Pell Grants Fund-Federal	116,309.42	74,046.38	15,224.72	(124,481.87)	227,990.65	14,123.29	13,608.15
715	5006	WSU Housing System Renovation K DFA 2002P Project	6,220.00	7,709.89	18,183.39	22,053.44	427.79	232.14	1,007,871.97
715	5100	WSU Housing Systems Revenue	833,245.90	408,428.77	289,148.40	637,931.50	(236,740.44)	365,689.06	101,783.65
715	5148	Parking Sys Proj-Revenue K DFA Revenue Bonds	222,276.41	293,377.99	296,674.00	432,202.00	604,215.67	187,748.15	103,466.01
715	5151	On-Campus Park Sys Project K DFA Series B Bonds 2000	334,738.43	331.69	305.54	19,721.95	180.82	79.46	55.87
715	5159	Parking Sys Proj-Maint K DFA Revenue Bonds	1,875,554.68	425,117.36	(930.00)	(459,036.00)	2,436.80	(252,501.26)	875,530.51
715	5620	WSU Housing System Surplus	2,208,965.71	(4,600.00)	7,131.90	(20,790.23)	(22,957.52)	(259,377.90)	3,153,960.29
715	5634	1976 Dormitory Maintenance Reserve Fund	161,423.33	0.00	93.90	0.00	0.00	0.00	0.00
715	5705	Housing System Suspense	220,160.00	280,316.87	251,400.72	311,591.16	394,419.38	421,908.81	159,679.39
715	5800	WSU Housing System Depreciation & Replacement	421,356.51	0.00	0.00	0.00	921.43	957.89	4,827.00
715	6008	Service Clearing	1,208,984.87	1,273,384.51	1,357,035.23	671,618.87	869,478.34	1,840,885.24	1,125,034.48
715	7211	Scholarship Funds	0.00	0.00	0.00	0.30	0.30	0.30	0.30
715	7519	National Direct Student Loan	1,149,849.21	1,420,060.35	1,392,768.72	1,478,900.51	1,235,424.14	711,395.94	862,020.50
715	7520	Health Professions Student Assistance Program Loans	46,074.23	46,589.30	47,519.64	49,390.31	51,949.77	54,305.39	55,764.54
715	7717	Nine Month Payroll Clearing	3,660,551.95	3,589,160.45	3,805,441.00	3,912,265.87	4,174,950.05	3,126,104.75	0.00
715	8322	K DFA Comprehensive Rehab & Repair Project 2004F	0.00	0.00	59,078.07	11,064.36	11,064.36	11,064.36	11,064.36
715	8408	WSU Scientific Rsch / Development Faculty K DFA Revenue	9,537,631.21	4,614,706.31	2,591,418.20	(4,824,844.30)	549,234.49	54,465.16	66.57
715	9059	Temporary Deposit	0.00	12,226.89	282,259.57	72,806.25	0.00	282,259.87	282,259.87
715	9077	Suspense Fund	432,882.62	582,115.14	278,509.59	281,955.86	181,725.36	248,745.89	466,825.43
715	9108	Business Procurement Card Clearing	71,593.45	0.00	0.00	0.00	0.00	0.00	0.00
715	9144	Mandatory Retirement Annuity Clearing	721.71	0.00	1,612.71	474.88	474.88	194.88	474.88
715	9169	Voluntary Tax Sheltered Annuity Clearing	0.00	0.00	2,096.92	1,284.28	1,284.28	1,399.66	1,399.66
715	9226	Pre-Tax Parking Clearing Employee Deduction	0.00	0.00	0.00	8,944.25	0.00	0.00	0.00
715	9808	Wichita State Univsity Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715 Total		Wichita State University	35,050,224.76	29,291,046.17	28,341,708.18	15,102,645.83	29,782,250.75	35,932,761.63	42,627,056.71
1000	1000	State General Fund	122,733,886.10	327,061,166.65	481,050,654.19	710,796,843.14	911,704,743.89	512,612,795.30	39,889,992.23
1000 Total		State General Fund	122,733,886.10	327,061,166.65	481,050,654.19	710,796,843.14	911,704,743.89	512,612,795.30	39,889,992.23
2295	2295	State Budget Stabilization Fund	369,156.27	358,307.05	0.00	0.00	0.00	0.00	0.00
2295 Total		State Budget Stabilization Fund	369,156.27	358,307.05	0.00	0.00	0.00	0.00	0.00
8001	8001	Kansas Educational Building	6,602,448.85	6,089,056.84	8,144,093.21	9,784,174.21	13,786,803.97	17,561,779.94	17,476,127.98
8001 Total		Kansas Educational Building	6,602,448.85	6,089,056.84	8,144,093.21	9,784,174.21	13,786,803.97	17,561,779.94	17,476,127.98
8100	8100	State Institutions Building	15,387,072.62	15,316,881.32	11,732,065.61	10,951,250.19	12,919,616.59	12,210,158.07	10,099,315.85
8100 Total		State Institutions Building Fund	15,387,072.62	15,316,881.32	11,732,065.61	10,951,250.19	12,919,616.59	12,210,158.07	10,099,315.85
8600	8600	Corrections Institutions Building	1,585,101.97	2,046,423.25	1,474,259.96	1,510,453.10	1,916,089.20	2,383,442.92	1,681,256.34
8600 Total		Corrections Institutions Building	1,585,101.97	2,046,423.25	1,474,259.96	1,510,453.10	1,916,089.20	2,383,442.92	1,681,256.34
2000	2000	Children's Initiatives	2,842,812.54	3,240,850.24	3,147,150.88	3,708,488.67	743,549.81	12,747,981.39	185,405.69
2000 Total		Children's Initiatives	2,842,812.54	3,240,850.24	3,147,150.88	3,708,488.67	743,549.81	12,747,981.39	185,405.69
7000	7000	Kansas Endowment for Youth	0.00	42,981.24	512,837.10	208,554.51	4,635,675.91	8,457,176.37	16,738,905.40
7000 Total		Kansas Endowment for Youth	0.00	42,981.24	512,837.10	208,554.51	4,635,675.91	8,457,176.37	16,738,905.40

**State of Kansas
Unencumbered Fund Balances**

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
1800	1800	State Water Plan	1,849,499.51	2,203,882.69	7,682,094.42	9,591,891.65	9,052,461.05	2,846,478.58	1,205,720.17
1800	Total	State Water Plan	1,849,499.51	2,203,882.69	7,682,094.42	9,591,891.65	9,052,461.05	2,846,478.58	1,205,720.17
1900	1900	State Economic Development Initiatives	1,403,082.24	2,974,689.19	2,231,876.02	3,136,490.76	10,594,032.23	5,275,211.52	6,686,703.10
1900	Total	State Economic Development Initiatives	1,403,082.24	2,974,689.19	2,231,876.02	3,136,490.76	10,594,032.23	5,275,211.52	6,686,703.10
Grand Total			918,556,452.11	1,342,381,940.18	1,643,447,087.92	2,355,330,584.78	2,743,926,006.59	3,220,584,213.31	1,955,000,862.37
Federal Funds			5,277,975.06	(10,143,820.96)	12,628,451.49	(9,018.47)	(35,123,631.73)	(15,744,629.51)	(14,777,861.41)
State General Fund			122,733,886.10	327,061,166.65	481,050,654.19	710,796,843.14	911,704,743.89	512,612,795.30	39,889,992.23
State Fee Funds			133,435,883.71	185,687,706.67	189,395,158.12	182,266,369.39	228,164,977.41	224,618,554.24	241,328,784.65
Pooled Money Investment Board			338,213,837.86	472,159,731.39	521,201,124.17	790,903,498.74	867,092,428.79	966,121,227.29	1,085,099,921.20
Other State Funds with Negative Balance			(782,964,776.70)	(796,352,699.76)	(851,278,990.29)	(958,106,498.26)	(961,535,273.24)	(624,731,603.63)	(897,194,041.41)
Other State Funds with Positive Balance			1,101,859,646.07	1,163,969,856.19	1,290,450,690.24	1,629,479,390.24	1,733,622,761.47	2,157,707,869.62	1,500,654,067.11
total funds			918,556,452.11	1,342,381,940.18	1,643,447,087.92	2,355,330,584.78	2,743,926,006.59	3,220,584,213.31	1,955,000,862.37

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State of Kansas
Unencumbered Fund Balances - Fee Funds

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
28	2701	Board Of Accountancy Fee Fund	337,492.82	379,586.12	243,451.34	314,711.00	338,989.85	411,141.47	393,128.70
34	2027	Emergency Management Fee Fund	(30,708.91)	763.96	0.00	0.00	0.00	0.00	0.00
34	2081	Nuclear Safety Emergency Management Fee	50,023.69	(3,942.04)	130,278.35	788,376.98	44,574.57	(43,810.06)	23,156.36
34	2152	Military Fees Fund	(829,120.51)	(133.63)	(13,631.22)	27,571.34	24,809.30	6,045.53	183,070.23
34	2171	Armories And Units General Fees	10,384.02	8,408.71	6,393.03	2,364.78	11,763.63	35,691.02	64,425.11
34	3019	Emergency Management Fee Fund - Federal	0.00	29,948.31	(34,397.27)	(6,737.28)	(51,819.62)	(53,224.49)	(104,631.74)
39	2014	General Fees Fund	28,988.33	33,832.25	0.00	0.00	0.00	18,516.11	0.00
39	2173	Conferences & Workshop Attend & Publication Fees	13,723.52	3,218.87	45,331.58	66,113.17	30,767.79	0.00	11,353.57
39	2373	State Licensure Fees	0.00	0.00	0.00	0.00	0.00	285,070.48	293,922.65
39	2524	General Fees Fund	0.00	0.00	24,934.76	150,044.86	165,204.72	253,891.87	195,963.66
46	2004	Meat And Poultry Inspection Fees	8,209.56	16,253.73	26,450.61	31,611.74	45,924.74	35,301.93	61,434.23
46	2006	Entomology Fee Fund	48,346.04	51,728.48	86,234.03	64,327.10	64,893.69	91,020.51	95,696.22
46	2105	Dairy Fee Fund	104,657.84	151,463.99	137,712.07	158,440.76	99,547.67	178,819.66	117,719.76
46	2117	Soil Amendment Fee	683.49	3,387.71	2,119.41	1,160.32	482.32	2,865.32	4,478.32
46	2118	Agricultural Liming Materials Fees	24,741.48	28,272.01	33,001.27	32,751.85	30,482.04	32,915.39	34,426.56
46	2165	Weights And Measures Fees	48,210.98	145,812.16	46,736.76	67,169.77	77,343.04	84,540.23	102,875.13
46	2187	Agricultural Seed Fees	7,618.97	14,780.71	16,858.46	12,221.52	12,673.52	13,859.52	41,860.42
46	2194	Chemigation Fees	35,846.77	47,894.25	63,581.37	40,752.71	43,742.93	61,460.61	67,568.41
46	2322	Publications Fees	31,426.56	40,417.70	43,596.86	13,666.25	19,898.14	27,599.75	22,417.74
46	2346	General Fees Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	2550	Petroleum Inspection Fees	430,353.11	0.00	750,468.79	662,139.17	651,811.52	456,707.56	422,212.80
46	2800	Agricultural Chemical Fees	81,255.13	53,085.68	60,265.76	84,427.74	73,272.96	78,050.07	55,745.59
46	2801	Feeding Stuffs Fees	417,791.34	450,925.40	447,013.92	418,193.23	478,243.42	621,771.77	829,585.42
46	2802	Fertilizer Fees	338,061.97	404,026.45	410,491.64	440,815.33	353,010.56	361,917.86	300,463.08
46	2804	Pesticide Use Fees	114,618.14	41,983.02	101,671.43	95,015.11	103,115.99	120,817.69	128,252.21
46	2808	Egg Fee Fund	39,739.16	83,525.30	82,505.93	92,376.98	125,562.57	114,902.26	83,281.89
46	2809	Warehouse Fee Fund	331,065.39	206,160.01	54,590.37	91,918.20	111,353.12	87,799.27	139,335.38
46	2810	Grain Inspection Fees	3,796.29	3,796.29	3,796.29	3,796.29	3,796.29	3,796.29	0.00
46	9211	Parking Fee Clearing Employee Deductions	1,653.55	1,674.29	1,658.16	2,567.67	2,121.27	2,020.24	1,912.85
55	2007	Livestock Market Brand Inspection Fee	128,540.60	123,494.45	117,261.81	109,479.63	109,488.82	71,420.85	56,726.77
55	2009	Veterinary Inspection Fee	18,212.97	20,154.38	19,391.99	16,198.16	14,745.48	0.00	0.00
55	2011	Livestock Brand Fees	306,526.63	370,030.42	335,463.40	307,546.37	305,884.42	229,994.59	212,214.80
55	2115	County Option Brand Fees	22,783.25	11,671.28	13,007.02	21,223.82	22,723.54	15,859.42	14,096.76
55	2150	Legal Services Fee	13,143.35	14,434.63	20,909.28	22,966.28	34,446.28	36,152.63	36,152.63
55	2207	Animal Dealers Fee	199,834.51	174,981.82	105,460.90	208,851.26	321,299.96	347,652.89	285,576.64
82	2113	Attorney General'S Commission On Crime Prevention Fees	2,260.42	2,399.69	925.00	705.40	705.40	1,673.59	12,855.47
82	2254	Bond Transcript Review Fees	20,427.26	72,899.57	74,805.43	44,145.89	52,638.20	65,245.66	55,260.02
83	2044	Record Check Fee	654,211.75	601,996.64	515,544.53	494,496.53	439,199.65	1,559,056.48	1,320,082.60
83	2068	Private Detective Fee	120,715.33	87,215.72	165,428.36	152,125.95	197,980.31	184,548.38	142,915.00
83	2077	Forensic Laboratory & Materials Fee	390,552.88	285,109.50	102,719.23	125,271.31	530,440.97	883,398.63	905,565.80
94	2811	Bank Commissioner Fee	3,262,136.64	3,793,883.05	2,711,386.10	2,472,179.06	1,833,146.39	1,534,118.73	1,348,576.53
100	2704	Board Of Barbering Fee	8,556.76	12,060.83	4,668.47	450.84	1,458.64	2,269.91	8,723.83
102	2730	Behavioral Science Regulatory Board Fee	318,918.35	298,259.59	195,140.10	243,952.55	250,372.47	257,673.65	126,484.17
105	2705	Healing Arts Fee	1,135,418.63	1,346,814.27	697,752.67	908,125.53	1,067,019.84	1,537,317.58	1,786,417.49
122	2030	Utility Regulatory Fee	148,344.57	95,644.37	58,200.24	209,876.82	160,745.96	166,820.66	155,371.16
143	2023	Gas Pipeline Inspection Fee	47,003.14	49,372.43	52,992.45	32,124.39	(3,793.98)	(35,492.15)	17,372.12
143	2130	Conservation Fee	3,097,499.06	3,438,371.00	3,012,384.44	2,108,325.27	2,212,907.89	3,784,277.72	2,606,629.40
143	2316	Inservice Education Workshop Fee	7,993.76	10,523.90	8,620.61	10,009.04	2,483.23	28,423.14	49,738.76
143	2812	Motor Carrier License Fees	2,454,281.94	2,706,910.41	2,868,149.87	2,727,984.60	(121,999.70)	860,433.78	1,855,187.02
149	2706	Cosmetology Fee	386,260.97	396,523.15	359,568.13	293,525.89	325,205.19	236,669.98	230,573.66

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State of Kansas
Unencumbered Fund Balances - Fee Funds

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
159	2026	Credit Union Fee	365,589.96	389,465.17	232,190.94	250,155.54	190,152.15	133,381.15	165,984.02
167	2708	Dental Board Fee	251,121.43	32,995.33	106,760.59	81,957.81	225,595.42	91,692.90	227,433.39
171	2395	Medical Programs Fees	0.00	0.00	0.00	0.00	19,906,483.78	1,112,879.02	2,506,850.99
171	2440	Other State Fees	0.00	0.00	0.00	(73,364.50)	130,496.69	770,935.73	152,904.27
171	2578	Health Care Data Base Fees	0.00	0.00	0.00	0.00	58,513.15	144,995.15	218,524.54
173	2017	Purchasing Fees	189,355.53	156,484.87	320,369.35	468,453.98	755,126.74	1,163,449.77	1,027,758.62
173	2038	State Revolving Fund Services Fees	34,160.00	34,187.77	21,399.11	7,563.66	5,981.61	166,030.61	184,449.18
173	2191	Budget Fees Fund	2,946.79	57,345.93	217,030.76	117,030.76	17,030.76	17,030.76	17,030.76
173	2197	General Fees Fund	(8,389.10)	55,793.18	76,317.80	76,317.80	169,873.27	196,127.24	225,322.70
173	2224	Deferred Compensation Fees	89,500.00	215,920.16	371,324.01	568,785.67	736,490.69	0.00	0.00
173	9113	Parking Fees Clearing	8,571.00	8,550.78	8,539.48	8,578.22	8,578.22	8,578.22	8,578.22
175	2592	LIHTC-Low Income Housing Tax Credit Fee	0.00	2,496.00	14,750.25	4,821.79	0.00	0.00	0.00
175	2596	Conference Fees Fund	0.00	4,851.30	287.86	1,596.83	0.00	0.00	0.00
175	2604	HAP-State Administration Fees	0.00	25,362.82	130,026.63	227,799.50	0.00	0.00	0.00
177	2227	General Fees Fund	8,886.49	17,691.19	12,891.93	10,377.00	16,780.90	21,437.26	14,497.90
195	2252	General Fees Fund	0.00	0.00	6,687.64	(54.00)	17.69	(176,626.11)	1,965.03
204	2709	Mortuary Arts Fee	159,760.01	154,366.41	164,577.40	182,209.56	214,746.46	228,543.64	209,170.43
234	2330	Fire Marshal Fee	2,167,985.32	1,881,298.29	1,869,429.71	1,801,331.05	1,763,712.98	1,378,259.03	1,566,724.43
234	2608	Liquefied Petroleum Gas Fee	0.00	0.00	0.00	35.00	56,132.64	54,737.17	53,065.13
234	2694	Fire Safety Standard/ Firefighter Protection	0.00	0.00	0.00	0.00	0.00	0.00	229,035.00
234	3084	Fire Marshal Fee Federal	0.00	(4,352.58)	0.00	0.00	50,106.56	54,548.60	0.00
246	2035	General Fees Fund	971,169.13	2,792,503.90	5,041,991.04	6,616,645.82	8,526,253.00	11,669,514.40	15,010,148.35
246	2510	Restricted Fees	3,854,586.43	4,166,879.93	5,027,283.73	4,617,992.33	5,172,934.95	6,502,528.35	8,768,936.80
246	2511	Commencement Fees	8,093.23	0.00	8,284.89	40,324.48	60,109.30	0.00	0.00
246	5101	Health Fees Fund	45,628.65	74,739.72	108,741.92	53,830.57	2,869.52	32,378.25	73,869.86
246	5102	Student Union Fees	594,001.59	713,670.46	987,284.89	(6,076,123.13)	1,225,009.06	951,594.26	997,895.58
246	5185	Parking Fees Fund	86,867.18	54,613.98	8,447.09	22,802.38	33,073.75	222,949.69	227,012.18
247	2188	Governmental Ethics Commission Fee	142,832.77	194,552.70	234,449.12	264,284.22	288,274.69	357,505.66	405,454.49
264	2020	Air Quality Fee Fund	3,269,094.43	3,927,429.78	4,488,313.09	5,473,111.78	5,722,056.70	5,634,416.00	5,100,929.04
264	2085	Health Care Database Fee	105,662.77	139,989.40	148,716.21	124,081.62	5,000.00	0.00	0.00
264	2131	Power Generating Facility Fee	363,394.84	350,336.91	442,201.89	361,656.76	393,859.52	410,931.36	405,041.76
264	2175	Health And Environment Training Fee - Environ	114,910.30	27,251.14	39,987.22	43,008.55	63,467.53	88,228.29	114,888.43
264	2183	Health And Environment Training Fee - Health	0.00	77,699.48	75,829.12	87,779.90	67,251.19	86,918.03	64,463.64
264	2205	Vital Statistics Maintenance Fee Fund	461,568.38	0.00	0.00	0.00	0.00	0.00	0.00
264	2206	Food Inspection Fee	(2,460.75)	602,254.87	911,237.55	681,705.58	340,988.77	(140,076.21)	0.00
264	2233	Mined-Land Conservation & Reclamation Fee	97,901.42	87,232.80	98,425.32	110,414.53	130,546.12	134,788.01	131,883.10
264	2269	SSA Fee Fund	50,456.03	35,760.51	110,471.88	69,102.19	69,982.50	62,401.22	82,906.51
264	2284	Public Water Supply Fee	370,312.05	292,965.34	182,054.50	196,541.01	149,984.59	79,300.05	54,271.91
264	2289	Lead Based Paint Hazard Fee	61,441.49	82,305.67	36,419.42	120,427.89	135,392.95	167,656.93	190,898.07
264	2291	Civil Registration / Health Stats Fee	0.00	927,585.55	991,446.95	1,190,657.15	1,141,968.81	997,929.84	559,585.58
264	2293	Storage Tank Fee	388,276.18	400,555.90	427,902.24	416,685.14	395,460.53	377,196.95	372,232.72
264	2531	Radiation Control Operations Fee	0.00	0.00	791,247.61	934,131.21	875,948.73	878,041.54	556,237.65
264	2541	Publication Fee Fund - Health	2,420.83	454.17	454.17	454.17	454.17	454.17	454.17
280	2179	General Fees Fund	678,308.88	1,366,139.62	1,469,683.98	173,086.92	140,246.22	596,610.85	657,780.67
280	2213	Vehicle Identification Number Fee	392,970.20	605,481.56	749,281.15	101,204.79	294,792.64	507,343.55	612,270.12
288	2047	General Fees Fund	50,624.46	115,901.46	53,178.05	91,887.86	105,602.98	234,741.95	255,266.94
288	2132	Records Center Fee	58,082.72	59,063.41	57,545.92	103,412.45	110,433.08	105,356.43	121,168.17
288	2164	Historic Properties Fees	19,177.51	19,177.51	98,244.85	199,961.80	175,748.16	354,539.05	391,773.91
288	2234	Land Survey Fee Fund	39,331.59	47,464.90	50,232.85	50,443.62	58,735.82	61,372.28	60,607.31
288	2246	Microfilm Fees Fund	70,189.05	97,291.92	71,169.50	48,946.99	47,532.31	63,179.14	55,290.48

State of Kansas
Unencumbered Fund Balances - Fee Funds

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
288	2638	Archeology Fee Fund	(71,856.61)	(61,309.50)	39,603.95	40,437.23	80,938.06	163,296.28	159,026.01
288	2916	Historic Preservation Overhead Fees	41,621.30	95,191.74	111,164.98	111,326.90	134,495.74	183,036.34	183,303.85
291	2666	Kansas Home Inspectors Registration Fee Fund	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
296	2124	Workmen'S Compensation Fee	2,572,195.56	2,924,761.08	1,974,902.50	2,258,850.59	3,098,606.34	3,501,747.06	3,626,254.30
296	2204	Wage Claims Assignment Fee	22,061.09	25,141.09	25,207.57	27,570.87	28,777.27	31,030.00	32,034.89
300	2222	Low-Income Housing Tax Credit Fee Fund	631,080.23	0.00	0.00	0.00	0.00	0.00	0.00
300	2310	General Fees Fund	241,522.17	9,201.55	21,348.18	35,330.18	47,113.20	120,737.70	89,620.57
300	2515	Kansas Venture Capital Company Certification Fee	4,818.17	4,818.17	4,818.17	4,818.17	0.00	0.00	0.00
300	2599	Athletic Fee Fund	0.00	0.00	0.00	35,427.58	97,187.24	85,160.98	79,964.94
313	2051	General Fees Fund	118,976.06	84,381.78	78,292.83	98,381.95	71,153.12	149,850.97	25,512.24
319	2052	Topeka Juvenile Correctional Facility Fee Fund	292,470.73	43,825.76	16,937.60	0.00	0.00	0.00	0.00
325	2054	Beloit Juvenile Correctional Facility Fee	60,565.87	77,980.13	3,658.55	8,509.32	17,261.05	30,092.56	34,499.69
328	2186	Inservice Education Workshop Fee	4,664.11	2,085.77	739.62	0.00	0.00	50.00	50.00
331	7356	Municipal Group Funded Pools Fee	31,560.57	25,140.48	30,332.32	25,957.57	28,671.22	22,265.29	19,013.16
331	7374	Group-Funded Workers' Compensation Pools Fee	19,793.58	16,219.73	28,490.16	39,977.48	58,091.81	94,723.35	82,597.90
349	2297	Publications Fee	172,082.55	100,103.48	82,884.27	23,977.83	24,750.17	35,334.37	69,826.67
350	2257	Juvenile Justice Fee	8,819.25	10,536.75	9,109.61	23,338.25	9,150.42	9,447.14	11,448.83
352	2321	Kansas JUVCorrection Complex Fee	0.00	0.00	0.00	38,307.90	8,537.79	435.73	1,113.96
355	2058	Atchison Juvenile Correctional Facility Fee	141.22	83.25	3,128.57	6,648.28	6,295.64	17,211.35	5,461.42
359	2199	Kansas Arts Commission Fee	0.00	17.90	19.90	83.88	0.00	0.00	10.21
363	2059	Kansas Neurological Institute Fee	181,234.55	127,557.64	156,614.81	97,539.93	82,898.68	185,906.03	130,526.33
365	2376	KPERS Deferred Compensation Fees	0.00	0.00	0.00	0.00	0.00	1,074,966.21	1,213,613.50
367	2062	General Fees Fund	2,880,363.26	5,488,788.77	5,763,047.43	3,598,106.98	8,766,008.81	9,806,407.64	8,249,642.39
367	2520	Restricted Fees Fund	2,248,909.61	13,401,469.87	12,412,688.25	12,011,801.74	13,160,508.35	6,802,715.87	4,498,104.24
367	5109	Student Health Fees	621,878.17	431,764.08	483,207.28	78,751.50	60,305.19	41,901.49	116,152.55
367	5114	Salina-Student Union Fees	307,015.93	353,743.23	207,621.03	241,684.51	246,700.57	268,050.51	260,657.79
367	5181	Parking Fees Fund	1,024,216.26	1,195,371.94	883,296.26	1,163,404.75	1,250,951.13	1,787,654.21	1,285,413.10
367A	2129	General Fees Fund	0.00	638,891.87	1,493,479.86	428,655.27	23,205.60	484,710.22	(67,122.51)
367A	2590	Restricted Fees	1,086,689.86	1,356,691.32	1,551,803.57	1,878,031.96	1,580,958.16	1,178,026.34	911,452.14
367B	2697	Restricted Fees	1,012,729.11	12,312,667.24	13,537,541.82	14,405,009.94	16,648,505.69	17,614,084.62	17,152,730.37
367B	5104	KS Artificial Breeding Service Unit Fees	91,580.37	137,598.20	38,647.28	10.90	0.00	0.00	0.00
373	5182	State Fair Fee Fund	155,120.95	185,494.01	159,714.27	168,701.54	196,757.28	277,759.31	316,723.84
379	2069	General Fees Fund	770,620.94	2,249,259.28	903,069.11	1,392,176.65	2,404,276.30	2,915,734.33	2,794,089.69
379	2526	Restricted Fees Fund	6,591,764.93	6,788,863.28	6,222,911.27	6,388,177.74	6,926,382.18	9,484,155.23	8,400,850.78
379	2527	Commencement Fees	1,160.86	2,327.75	2,029.77	3,247.28	5,759.64	7,196.63	5,810.01
379	5115	Student Health Fees	110,062.69	126,509.52	114,988.79	177,570.34	225,348.13	274,624.42	195,238.88
379	5186	Parking Fees Fund	179,241.94	172,044.28	127,783.05	132,298.33	253,755.22	204,586.81	124,384.44
385	2070	General Fees Fund	798,680.32	923,433.71	1,320,482.47	2,097,427.90	1,218,850.49	3,100,516.54	4,020,843.66
385	2529	Restricted Fees Fund	4,249,952.17	5,723,236.46	5,968,552.24	7,046,932.64	7,277,871.87	6,609,605.61	7,041,958.88
385	5126	Hospital And Student Health Fees	409,466.49	337,249.42	356,671.55	359,117.71	382,439.04	426,375.27	617,141.18
385	5187	Parking Fees Fund	254,516.98	279,397.92	456,908.20	319,905.77	351,506.59	416,127.37	459,735.44
400	2040	General Fees Fund	29,573.90	54,045.51	100,674.16	169,718.19	130,464.20	37,798.33	55,519.46
408	2145	General Fees Fund	5,834.42	4,874.95	5,614.49	1,694.37	1,187.91	14,295.23	18,448.55
410	2073	Larned State Hospital Fee	867,329.40	1,313,696.78	1,049,570.84	409,598.44	169,126.89	1,036,135.66	1,190,736.23
412	2285	Larned Juvenile Corr Facility Fee	7,103.24	5,244.24	5,244.24	0.00	0.00	0.00	4,226.00
482	2716	Board Of Nursing Fee	667,395.92	596,333.62	343,852.88	371,606.57	564,537.74	613,695.13	562,242.87
488	2717	Optometry Fee Fund	96,855.72	153,404.65	158,258.94	226,628.87	259,017.37	278,051.57	147,969.48
494	2079	Osawatomie State Hospital Fee	669,427.36	1,182,942.03	1,603,592.90	1,912,743.14	246,560.70	1,444,775.24	2,543,226.14
494	2602	Osawatomie State Hospital Training Fees Revolving	5,723.76	9,651.31	12,902.31	17,762.31	21,752.33	17,768.17	4,167.73
507	2082	Parsons State Hospital & Training Center Fee	319,629.75	458,099.76	233,661.19	5.41	87,070.87	24,064.72	100,135.96

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State of Kansas
Unencumbered Fund Balances - Fee Funds

			Fiscal Year Ended June 30						
Dept.	Fund	Fund Name	2003	2004	2005	2006	2007	2008	2009
521	2116	Supervision Fees	236,305.28	273,669.89	321,811.29	240,422.17	201,285.23	90,817.73	139,989.14
521	2427	Department Of Corrections General Fees	51,246.14	96,742.84	99,899.98	23,133.92	5,577.51	116,136.36	12,884.34
531	2718	State Board Of Pharmacy Fee	1,324,337.96	1,210,494.49	390,839.00	450,199.74	159,654.99	207,689.11	891,728.04
543	2732	Appraiser Fee Fund	485,757.44	537,108.03	217,201.50	201,991.16	179,413.69	189,471.94	157,115.60
549	2721	Real Estate Fee	856,985.68	981,780.26	630,619.61	864,672.34	982,484.33	1,035,926.14	707,882.97
549	2722	Background Investigation Fee	0.00	0.00	0.00	0.00	0.00	0.00	3,792.00
555	2134	Rainbow Mental Health Facility Fee	390,397.28	568,674.17	812,402.77	271,204.94	170,662.20	560,798.56	1,049,820.78
561	2151	GED Credentials Processing Fees	5,232.91	5,975.15	8,003.37	3,471.61	12,452.73	10,731.36	8,728.93
561	2266	Inservice Education Workshop Fee	14,604.43	33,672.67	4,556.13	46,111.87	53,427.44	71,405.80	123,681.75
561	2280	Financial Aid Services Fee	24,011.99	16,971.24	9,518.36	6,003.19	1,562.80	34,085.74	69,756.68
562	2219	Duplicating Fees	5,071.41	6,517.97	10,220.31	8,858.37	3,466.34	3,760.18	3,173.98
562	2240	COTA Filing Fee	0.00	171,499.00	343,890.05	420,862.15	510,806.82	596,412.56	507,583.71
565	2015	Repossessed Certificates Of Title Fee	35,160.81	48,031.10	51,666.90	225.07	1,240.32	39,314.89	66,349.72
565	2021	Recovery Fund For Enforcement Actions & Attorney Fees	72,372.32	57,008.94	62,569.83	69,475.45	51,565.45	30,332.30	47,293.80
565	2084	Photo Fee Fund	0.00	40,366.31	680,065.91	711,153.66	1,221,896.11	586,867.21	756,514.40
565	2189	Vehicle Dealers & Manufacturers Fee	58,806.89	122,431.85	151,786.07	124,884.37	108,236.89	182,547.08	245,180.76
565	2249	Local Report Fee Fund	7,061.71	0.00	4,061.71	0.00	0.00	0.00	0.00
565	2287	Electronic Databases Fee	4,008,279.08	3,113,382.19	2,866,628.96	2,141,733.93	1,501,390.45	886,332.85	827,791.82
565	2365	Hazmat Fee Fund	0.00	0.00	21,644.00	184,262.00	473,125.00	59,637.00	59,343.00
565	2428	Forfeited Property Fee	2,229.48	78,323.07	90,232.71	54,318.70	55,906.89	40,390.96	24,875.03
565	2663	Publications Fee	15,044.51	35,247.65	28,707.83	45,254.90	41,661.37	5,897.07	18,948.71
565	2687	County Treasurers' Vehicle Licensing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581	2238	General Fees Fund	124,895.95	107,862.19	57,415.14	23,243.28	23,364.25	45,857.48	58,341.83
604	2093	General Fees Fund	31,236.44	18,119.88	5,228.95	382.77	128.43	78,708.37	80,353.14
604	2146	Student Activity Fees	3,434.23	2,151.87	14.97	142.22	3.66	250.56	1,092.40
610	2094	General Fees Fund	40,595.97	35,278.24	33,156.46	969.27	28,410.48	26,554.72	52,914.89
610	2147	Student Activity Fees	28,196.57	42,901.04	48,560.35	10,308.35	480.96	33,704.71	76,082.21
622	2225	Cemetery And Funeral Audit Fee	1,748.20	1,617.66	1,439.71	1,962.00	1,962.00	2,458.92	2,458.92
622	2430	Information & Services Fee	379,227.10	1,289,914.66	1,688,385.23	2,035,349.81	1,837,168.37	1,505,298.39	948,001.63
622	2619	State Register Fee	44,660.30	42,213.02	69,141.52	65,822.32	64,399.75	49,023.43	42,740.84
622	2664	Uniform Commercial Code Fee	108,122.74	84,588.13	36,927.73	105,629.43	261,161.94	446,688.14	553,171.68
622	2672	Technology Communication Fee	1,000.00	502,123.91	875,086.06	1,266,273.12	1,441,003.76	1,493,960.96	1,297,639.56
622	2674	Athlete Agent Registration Fee	14,145.09	20,589.45	19,063.01	18,730.18	24,961.73	29,617.73	31,219.81
622	2675	Franchise Fee Recovery fund	65,654.52	59,127.90	59,275.62	40,255.65	0.00	0.00	0.00
622	9047	Secretary Of State Fee Refund	0.00	0.00	614.22	180.00	25.00	0.00	0.00
625	2162	Securities Act Fee	50,000.00	50,000.00	50,000.00	48,050.00	130,152.89	50,000.00	50,000.00
626	2201	General Fees Fund	0.00	60,248.62	205,513.45	428,165.26	620,733.50	796,248.71	1,153,180.08
629	2220	Other State Fees	2,498,995.73	1,829,598.74	1,852,138.45	3,586,255.04	5,109,566.54	6,622,980.21	7,515,614.24
634	2542	Land Reclamation Fee	140,108.35	123,392.72	108,050.70	72,636.51	80,119.13	116,721.96	131,841.45
652	2230	Inservice Education Workshop Fee	727,989.03	773,696.59	955,457.93	909,960.43	537,315.92	743,332.05	762,332.85
652	2235	Interactive Video Fee	1,326.35	1,253.35	1,246.35	1,218.63	1,218.63	1,215.48	215.48
652	2723	Certificate Fee	666,170.03	587,542.04	468,141.93	503,535.28	628,296.77	632,232.63	711,288.19
660	2090	General Fees Fund	177,581.13	117,961.95	59,038.81	82,396.17	123,468.83	84,522.50	203,835.49
663	2729	Technical Professions Fee	851,454.76	773,744.36	268,679.60	294,686.74	369,622.21	511,188.40	713,952.16
670	2061	Bond Services Fee	826,081.80	885,293.78	1,003,378.18	967,055.65	842,048.03	778,064.65	737,498.42
671	2319	Pooled Money Investment Portfolio Fee	378,224.99	411,261.27	497,386.05	514,072.54	530,342.84	617,950.07	495,918.53
677	2066	Emergency Surcharge Fee Fund	1,069,298.32	519,044.00	899,171.38	0.00	0.00	0.00	0.00
677	2106	Library Report Fee	12,681.85	37,825.72	32,676.62	(2.60)	38,256.83	44,885.51	93,575.35
677	2724	Bar Admission Fee	135,644.36	193,380.68	243,449.50	419,091.01	521,370.13	566,296.26	578,577.73
677	2725	Court Reporters Fee	3,031.39	5,522.46	7,728.99	18,303.91	31,153.01	35,674.21	47,075.31

State of Kansas
Unencumbered Fund Balances - Fee Funds

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Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
677	2726	Bar Discipline Fee	1,273,051.28	1,555,895.50	1,566,371.84	1,682,481.48	1,949,328.79	1,850,194.76	2,312,449.84
682	2107	General Fees Fund	4,298,026.81	6,748,977.86	5,585,607.38	1,722,103.94	5,154,761.82	7,352,311.40	8,441,056.45
682	2361	Restricted Fees fund - Lumina Foundation Grant	0.00	0.00	4,149.26	0.00	0.00	0.00	0.00
682	2545	Restricted Fees Fund	17,988,029.34	24,973,013.57	25,747,483.90	27,545,182.80	25,042,796.89	22,545,990.01	33,298,322.00
682	2584	Restricted Fees-Continuing Education Revenue	1,643,290.85	2,044,127.58	2,855,125.67	3,468,360.44	5,169,423.08	3,384,484.68	33,092.28
682	5640	Stdnt Health Fac Maint - Repair & Equip Fee	554,538.81	497,980.20	438,451.00	458,983.69	519,459.09	205,871.83	158,997.15
682	7765	Prepaid Tuition Fees Clearing	427,828.14	322,836.08	262,433.63	1,206,532.55	1,209,399.87	1,048,937.63	1,320.24
683	2108	General Fees Fund	395,796.14	1,301,311.71	1,218,629.06	1,237,858.66	1,798,605.57	5,621,645.92	3,298,471.72
683	2551	Restricted Fees Fund	11,744,961.64	9,289,956.86	7,636,527.16	6,408,733.15	7,728,037.69	7,030,280.74	7,736,407.30
683	5180	Parking Fees Fund	416,891.81	207,639.89	197,196.86	299,547.47	121,076.95	176,291.26	171,527.01
694	2236	Veterans Home Fee	235,830.08	32,142.12	(1,322.09)	35,291.97	134,939.81	159.54	28,904.97
694	2241	Soldiers' Home Fee	17.04	288,337.21	193,245.95	197,431.71	217,968.65	138,948.93	108,512.21
694	2332	State Veterans Cemeteries Fee fund	666.54	2,521.54	0.00	0.00	0.00	0.00	0.00
700	2727	Veterinary Examiners Fee	279,043.13	214,162.89	172,538.85	149,948.73	224,537.84	298,961.21	219,802.95
709	2022	General Fees Fund	8,898.58	18,716.95	25,882.02	21,405.51	21,005.93	24,348.61	17,091.68
710	2025	Prairie Spirit Rails To Trails Fee	30,722.31	35,269.86	30,976.30	21,160.64	5,849.84	11,925.60	12,895.77
710	2122	Parks Fee Fund	1,480,498.24	1,144,828.76	781,365.55	454,049.77	869,938.39	1,261,790.80	1,316,308.71
710	2245	Boating Fee Fund	1,211,814.40	1,032,479.75	902,893.41	780,432.94	868,262.90	733,426.62	707,345.77
710	2300	Wildlife Fee Fund	5,463,125.24	6,959,117.55	9,598,903.28	9,490,094.33	9,224,687.32	5,505,567.92	7,120,216.97
712	2237	General Fees Fund	20,491.97	29,418.22	17,240.50	21,677.18	25,756.12	20,813.16	21,627.36
715	2112	General Fees Fund	1,688,332.63	2,890,875.48	2,260,069.97	2,758,392.54	3,134,240.53	4,197,377.44	5,247,101.06
715	2558	Restricted Fees Fund	8,549,568.80	14,353,734.20	14,969,623.04	15,073,759.97	18,850,149.89	21,414,620.30	25,357,880.87
			133,435,883.71	185,687,706.67	189,395,158.12	182,266,369.39	228,164,977.41	224,618,554.24	241,328,784.65

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**State of Kansas
Non-Fee Funds With Negative Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
143	2019	Public Service Regulation	(623,555.42)	(2,163.80)	0.00	(271,007.73)	(429,164.58)	(355,875.78)	0.00
143	3161	Energy Efficiency Revolving Loan Program - ARRA	0.00	0.00	0.00	0.00	0.00	(6,607.50)	(47,556.38)
264	2196	Food Service Inspection Reimbursement	0.00	(5,125.00)	0.00	(116,810.00)	(88,829.00)	(128,384.00)	0.00
264	2653	District Coroners	0.00	0.00	0.00	0.00	0.00	(17,410.98)	0.00
264	2657	Local Air Quality Control Authority Reg Service	0.00	(19,348.72)	0.00	0.00	0.00	0.00	0.00
264	3821	Abandoned Mined-Land	(284,568.15)	(792,919.36)	(725,960.96)	(166,817.48)	(935,261.03)	(919,248.61)	(193,673.47)
264	7399	Underground Petrol Storage Tank Release Trust	(9,969,531.94)	(9,787,252.65)	(8,744,281.35)	(7,231,157.06)	(2,189,438.66)	(5,720,416.89)	(5,000,021.97)
264	3012	Child Care Facilities Licensure Fund	(173,639.96)	0.00	0.00	0.00	0.00	0.00	0.00
264	3752	Commodity Supplemental Food Program	(314,474.13)	(111,030.87)	(128,679.51)	(99,447.27)	0.00	0.00	0.00
276	4100	State Highway Fund	(698,231,995.36)	(745,337,929.08)	(733,296,502.12)	(810,109,297.02)	(866,014,030.16)	(479,622,915.77)	(814,831,912.00)
276	4140	Public Use General Aviation Development	(316,599.09)	0.00	(67,663.74)	0.00	0.00	0.00	0.00
276	7511	Transportation Revolving	0.00	0.00	0.00	(15,286,896.33)	(8,704,830.35)	(20,176,902.62)	(5,609,382.35)
276	7524	Communication System Revolving	0.00	0.00	0.00	0.00	0.00	(5,260,402.10)	(366,343.34)
280	2368	Aircraft Fund - On Budget	0.00	0.00	0.00	0.00	0.00	0.00	(39.34)
288	7302	Private Gifts, Grants & Bequests	0.00	(3,010.28)	0.00	0.00	0.00	0.00	0.00
331	2887	Insurance Department Rehabilitation & Repair	0.00	0.00	0.00	(9,118.56)	(5,224.50)	(909.82)	0.00
331	8807	Insurance Dept Rehabilitation & Repair Fund	0.00	(9,982.59)	0.00	0.00	0.00	0.00	0.00
365	2277	Non-Retirement Administration	(17,709.69)	0.00	(6,586.69)	0.00	(15,904.46)	(51,591.82)	0.00
365	7002	Kansas Public Employees Retirement	(5,100,223.05)	(5,572,435.51)	(5,610,501.54)	(9,766,766.11)	(10,154,227.91)	(9,731,075.83)	(7,067,693.76)
365	7358	Group Insurance Reserve	(48,950.38)	0.00	(287,007.04)	(234,144.03)	(300,287.63)	0.00	0.00
373	5010	State Fairgrounds Renovation Project Series 2001W-3	(1,699,202.37)	0.00	(16,364.69)	0.00	0.00	0.00	0.00
373	5013	KDFA 2004A-2 State Fairgrounds Renovation Project	0.00	0.00	(588,962.66)	(206,587.23)	0.00	0.00	0.00
385	5646	Housing Syst Repairs Equipment & Improvement	0.00	(4,600.25)	0.00	0.00	0.00	0.00	0.00
385	7235	Private Gifts Fund	0.00	0.00	0.00	0.00	(2,500,000.00)	0.00	(23,145.29)
385	8217	Pittsburg State Armory Project KDFA Series 2006L-2	0.00	0.00	0.00	0.00	(890,413.49)	0.00	0.00
385	8409	PSU Scientific Rsch / Development Facility KDFA Revenue	0.00	0.00	0.00	(3,000,000.00)	0.00	0.00	0.00
400	8862	KDFA Lease Rev BDS--Lansing Project Acct--SER 2000R	0.00	(1,806.70)	0.00	0.00	0.00	0.00	0.00
412	3354	Juvenile Justice	0.00	(140.90)	0.00	0.00	0.00	0.00	0.00
412	8252	JJA Larned/Topeka Corr Fac - KDFA 2001D Larned Project	(1,858,637.70)	(50,552.86)	0.00	0.00	0.00	0.00	0.00
450	5123	Lottery Operating	0.00	0.00	(891,436.70)	0.00	(755,112.35)	0.00	0.00
521	2339	Alcohol And Drug Abuse Treatment	0.00	0.00	(385,672.56)	(22,243.13)	0.00	0.00	0.00
521	7950	State Of Ks-Dept Of Corrections Inmate Benefit	0.00	(181,789.96)	0.00	0.00	0.00	0.00	0.00
561	2276	Kan-Ed Fund	0.00	0.00	0.00	0.00	(61,232.22)	0.00	0.00
565	3780	Federal Commercial Motor Vehicle Safety	0.00	0.00	0.00	0.00	0.00	(95,373.50)	0.00
682	2847	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	(1,140,601.44)	0.00
682	2890	Multicultural Resource Center Construction	0.00	0.00	0.00	0.00	(124,329.43)	0.00	0.00
682	5001	KU Housing System Project KDFA Series 2005E-1	0.00	0.00	(10,277,374.48)	(1,973,382.30)	0.00	0.00	0.00
682	5145	KDFA 2001T-2 KU Student Union Renovation & Expan Project	(241,670.73)	0.00	0.00	0.00	0.00	0.00	0.00
682	5146	KU Ellsworth Hall Renovation KDFA Series 2002A-1 Project	(192,553.40)	0.00	0.00	0.00	0.00	0.00	0.00
682	5147	KU Edwards Campus KDFA Series 2002K Project	(4,435,502.82)	(1,577,729.26)	(138,634.17)	(42,236.61)	(41,624.87)	0.00	0.00
682	7256	Dole Institute Gift Or Grant	(587,042.86)	(112,152.96)	(112,152.96)	(12,152.96)	(997.95)	0.00	0.00
682	8307	Athletic Facilities Enhancements Special Revenue	0.00	(326,244.21)	0.00	0.00	0.00	0.00	0.00
682	8867	KU Student Rec/Fitness Center KDFA Ser Projects	(3,402,250.60)	0.00	0.00	0.00	0.00	0.00	0.00
682	5247	Housing System Bond & Interest Sinking Fund	0.00	0.00	0.00	(2,096,354.47)	0.00	0.00	0.00
683	5002	KUMC Parking System Project KDFA Series 2005E-2	0.00	0.00	(10,234,760.75)	(4,563,342.60)	0.00	0.00	0.00
683	8204	KDFA 2001T-1 Kumc Research Support Facility Project	(38,525.10)	0.00	0.00	0.00	0.00	0.00	0.00
683	8405	KUMC Scientific Research / Dev. Facilities KDFA	0.00	0.00	(14,420,356.49)	(10,328,486.15)	0.00	0.00	0.00
694	3075	Ks Soldiers Home Construction Grant	0.00	(675,284.35)	(9,867.00)	0.00	(85,735.00)	(153,889.03)	0.00
709	2503	Water Conservation Projects	0.00	0.00	0.00	0.00	0.00	(21,620.00)	0.00
710	2100	Wildlife Conservation	0.00	0.00	0.00	0.00	0.00	(218,390.33)	0.00
710	8212	Tuttle Creek State Park Mitigation Project	0.00	0.00	0.00	(3,126.50)	0.00	0.00	0.00
8520	8520	Winfield Infrastructure Projects Kdfa	0.00	0.00	0.00	0.00	0.00	(19,509.08)	0.00

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**State of Kansas
Non-Fee Funds With Negative Unencumbered Fund Balances**

Dept.	Fund	Fund Name	Fiscal Year Ended June 30						
			2003	2004	2005	2006	2007	2008	2009
715	5100	WSU Housing Systems Revenue	0.00	0.00	0.00	0.00	(236,740.44)	0.00	0.00
715	5159	Parking Sys Proj-Maint K DFA Revenue Bonds	0.00	0.00	(930.00)	(459,036.00)	0.00	(252,501.26)	0.00
715	5620	WSU Housing System Surplus	0.00	(4,600.00)	0.00	(20,790.23)	(22,957.52)	(259,377.90)	0.00
715	8408	WSU Scientific Rsch / Development Faculty K DFA Revenue	0.00	0.00	0.00	(4,824,844.30)	0.00	0.00	0.00
173	6135	Financial Management System Development	0.00	0.00	0.00	0.00	0.00	0.00	(19,497.93)
173	6149	State Buildings Depreciation	0.00	0.00	0.00	(134,808.62)	0.00	0.00	0.00
173	8201	State Bldg Renovation - K DFA 20010 Projects	0.00	0.00	0.00	0.00	0.00	(26,636.74)	(63,462.00)
173	8202	State Capitol Restoration Project - K DFA Bonds	0.00	0.00	0.00	(30,133,513.53)	(16,301,995.85)	(80,346,847.09)	(49,008,892.16)
173	8207	Judicial Center Improvements, K DFA Series 2001W-4	0.00	0.00	(559.12)	(18,251.95)	0.00	0.00	0.00
173	8208	Capitol Restoration Project - K DFA 2001W-5	(8,279,978.17)	(8,907,680.02)	(1,315,706.45)	(1,676.32)	0.00	0.00	0.00
173	8209	Capitol Restoration Parking Facility Project 2002C Fd	(675,373.24)	(1,289,275.70)	(1,295,262.87)	0.00	0.00	0.00	0.00
173	8213	Capitol Restoration Project - K DFA 2004G-1	0.00	0.00	(13,568,883.71)	0.00	0.00	0.00	0.00
173	8801	K DFA Lease Rev Bnd 7Th & Harrison Sob Projects	0.00	0.00	(325,891.91)	(315,658.06)	0.00	0.00	0.00
173	7719	Cafeteria Benefits - Health Insurance	(19,164.78)	0.00	0.00	0.00	0.00	0.00	0.00
246	2841	Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	(158.13)
246	5103	Housing System Revenue	0.00	0.00	0.00	(61,889.04)	(277,077.41)	(1,054,826.99)	0.00
246	5406	FHSU Memorial Union Re3Novation K DFA 2005G-1	0.00	0.00	0.00	(3,456,722.23)	0.00	0.00	0.00
246	5601	FHSU Memorial Union Re3Novation K DFA 2005G-2	0.00	0.00	0.00	(274,568.56)	0.00	0.00	0.00
296	3335	Employment Security Administration	(1,391,862.02)	(634,989.42)	(204,462.11)	(40,778.08)	(22,635,068.81)	(14,503,619.25)	(13,002,957.54)
296	8434	Labor Dpt Unempl Insurance Benefit System Upgrade 2004-1	0.00	0.00	(1,457,573.87)	(1,156,544.96)	(15,442,654.22)	0.00	0.00
296	3185	Workforce Investment Act - State Operations	0.00	(233,446.74)	0.00	0.00	0.00	0.00	0.00
296	3334	Human Resources Special Projects Non-Federal	(411,443.05)	(455,999.68)	(131,848.30)	(40,195.37)	0.00	0.00	0.00
300	3269	Workforce Investment Act Set-Asides	0.00	0.00	(156,898.15)	(201,463.48)	(82,770.67)	0.00	0.00
300	7325	National Mainstreet Center	0.00	0.00	(4,181.14)	0.00	0.00	0.00	0.00
319	3106	Elementary & Secondary Education Fund	0.00	0.00	(16,419.00)	0.00	0.00	0.00	0.00
319	8253	JJA Larned/Topeka Corr FAC-K DFA 2001D	(5,787,466.62)	(270,194.07)	0.00	0.00	0.00	0.00	0.00
34	8869	National Guard Armory Renov, KDA Series 2003J-2	0.00	0.00	(253,005.28)	0.00	0.00	0.00	0.00
34	8879	K DFA Ser 2004A-4 National Gurard Armory Renvtn Pjt	0.00	0.00	(3,173,302.97)	0.00	0.00	0.00	(49,698.54)
34	2419	State Emergency Fund Allocation - Tornado Damage	0.00	0.00	(8,869.54)	0.00	0.00	0.00	0.00
34	3020	Radioactive Materials	(1,163.96)	(400.00)	(400.00)	0.00	0.00	0.00	0.00
367	2540	Kansas Career Work Study Program	0.00	0.00	(42,845.14)	0.00	0.00	0.00	0.00
367	5117	Salina-Housing Systems Operation	0.00	0.00	(16,993.26)	(10,139.62)	0.00	0.00	0.00
367	5163	Housing System Operations - K DFA Series 1999F	0.00	0.00	0.00	(4,575,847.09)	0.00	0.00	0.00
367	5445	KSU Housing System Rev Project K DFA Bond	0.00	0.00	0.00	(30,164,741.44)	(9,984,589.18)	0.00	0.00
367	6003	Service Clearing	0.00	(432,591.68)	(156,902.02)	(1,085,005.12)	(2,477,860.88)	(2,781,885.63)	0.00
367	7319	Ackert Hall Additiion - Gifts & Grants	(2,134,585.92)	(73,223.42)	(19,125.00)	(19,125.00)	(19,125.00)	(19,125.00)	(19,125.00)
367	8404	KSU Scientific Research / Development Facility K DFA Revenue	0.00	0.00	(26,158,211.29)	(5,020,987.27)	0.00	0.00	0.00
367	7303	Farrell Library Renovation/Expansion-Gifts	(17,557.28)	0.00	0.00	0.00	0.00	0.00	0.00
367	7306	Engineering Complet Phase 2 Private Gifts	(1,364.61)	(1,364.61)	(1,364.61)	(1,364.61)	0.00	0.00	0.00
379	2485	Deferred Maintenance Support	0.00	0.00	0.00	0.00	0.00	(26,396.38)	0.00
379	5403	ESU Residence Hall Kdfa Projects	0.00	0.00	0.00	(3,561,051.92)	(116,470.41)	0.00	0.00
379	5650	Housing System Repairs Equipment & Improvement	0.00	0.00	0.00	0.00	(3,162.03)	(54,887.28)	0.00
629	2371	Problem Gambling & Addictions Grant	0.00	0.00	0.00	0.00	(12,563.85)	(14,734.33)	(19,934.33)
629	3316	Child Support Enforcement Administration	0.00	(2,253,347.27)	(1,397,983.60)	(2,126,346.90)	0.00	(1,318,901.47)	(1,516,627.83)
629	8703	K DFA Ser 2002N-1 Srs Larned State Security Hosp - Fd	(36,708,184.30)	(16,809,576.62)	(1,821,176.26)	0.00	0.00	0.00	0.00
629	8704	K DFA Ser 2004A-1 Srs State Of Ks Projects	0.00	0.00	(13,630,611.00)	(4,252,128.61)	0.00	0.00	0.00
629	5020	Enterprise Fund	0.00	0.00	(1,801.08)	0.00	0.00	0.00	0.00
652	2538	State Safety Fund	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)
652	3525	Elem & Sec School Aid Reading First - State Ops	0.00	(414,511.22)	(175,017.20)	(609,646.41)	(499,085.25)	(430,739.21)	(353,420.05)
652	7307	Private Donations, Gifts, Grants & Bequests	0.00	0.00	0.00	0.00	(126,508.13)	0.00	0.00
			(782,964,777)	(796,352,700)	(851,278,990)	(958,106,498)	(961,535,273)	(624,731,604)	(897,194,041)

Kansas Municipal Investment Pool
Active Participants 6/30/09 (Totals)

School Districts	End. Balance	Cities	End. Balance
Blue Valley USD #229	72,943,161.43	Topeka , City of	42,488,336.94
De Soto USD #232	57,811,822.30	Wichita , City of	40,188,890.11
Valley Center Schools USD #262	54,438,331.56	Lawrence , City of	25,689,464.21
Manhattan - Ogden USD No.383	53,336,653.95	Olathe , City of	24,206,693.47
Augusta USD #402	47,533,954.57	Salina , City of	22,656,562.86
Arkansas City USD No. 470	34,435,722.00	Hutchinson , City of	20,717,762.43
Leavenworth USD #453	31,345,604.75	Lenexa , City of	20,300,175.40
Goddard USD #265	25,140,819.91	Dodge City , City of	14,725,629.83
Newton USD #373	21,818,408.72	McPherson , City of	10,078,101.89
Basehor-Linwood USD#458	20,294,520.33	Leavenworth , City of	10,001,945.17
Hutchinson USD #308	15,318,627.20	Newton , City of	9,439,456.31
Sterling USD No. 376	15,151,929.91	Lansing , City of	9,155,969.11
Emporia USD #253	13,371,485.55	Russell , City of	8,254,651.15
Greensburg USD No. 422	11,175,701.78	Mission , City of	6,165,618.33
Topeka USD #501	10,705,655.22	Emporia , City of	5,235,882.66
Fort Leavenworth USD #207	8,915,334.31	Prairie Village , City of	4,866,867.72
Lawrence USD #497	7,866,443.17	Junction City , City of	2,915,022.82
Gardner USD#231	6,843,851.98	Gardner , City of	2,611,202.47
McPherson USD #418	6,810,897.00	Fort Scott , City of	2,041,737.65
Spring Hill USD #230	5,659,368.43	Bel Aire , City of	1,998,904.44
Wyandotte Co USD #204	5,064,455.17	De Soto , City of	1,506,534.37
Circle USD #375	4,009,164.32	Goddard , City of	1,337,550.08
Hillsboro USD #410	2,179,620.98	Spring Hill , City of	1,309,806.05
Dodge City USD #443	1,828,903.96	Shawnee , City of	1,296,690.06
Easton USD#449	1,575,753.11	Liberal , City of	1,094,816.58
Effingham USD # 377	1,176,557.19	Lindsborg , City of	1,093,342.20
Erie USD #101	1,090,941.99	Oskaloosa , City of	960,160.81
Little River USD # 444	785,689.32	Andover , City of	892,128.00
Chase County USD #284	740,578.09	Derby , City of	774,271.77
Udall USD #463	644,141.28	Erie , City of	712,635.50
Burrton USD No. 369	401,518.57	Horton , City of	578,677.48
Smoky Valley USD #400	274,774.37	Basehor, City of	496,022.28
Jetmore USD No. 227	200,000.00	Gas , City of	447,091.20
Wellsville USD#289	178,325.95	Humboldt , City of	429,970.09
Galena USD #499	84,750.03	Eureka , City of	392,301.71
Osborne USD #392	41,077.40	Cherryvale , City of	332,767.60
Morris County USD No. 417	33,196.34	Harper , City of	268,216.52
Osawatomie USD 367	20,718.61	Perry , City of	267,462.20
Auburn/Washburn USD# 437	16,107.29	Wellington , City of	168,015.02
Renwick USD#267	7,524.50	South Hutchinson , City of	86,415.01
Santa Fe Trail USD #434	514.19	Mission Hills , City of	59,994.69
Piper USD No. 203	3.96	Garden Plain , City of	5,048.91
Olathe USD #233	1.97	Winchester , City of	3,350.94
Rose Hill USD #394	0.45	Sabetha , City of	3,059.17
Baldwin City USD #348	0.14	Overland Park , City of	226.68
	<u>541,272,613.25</u>	Leawood , City of	3.62
		Garden City , City of	0.64
		Osawatomie , City of	0.42
		Abilene , City of	0.04
		Bonner Springs, City of	0.03
		Great Bend , City of	0.02
			<u>298,255,434.66</u>

Compiled by Flint Hills Center for Public Policy
Source: Kansas State Treasurer

Attachment 10
Hs. Appr 8-24-09

Kansas Municipal Investment Pool
Active Participants 6/30/09 (Totals)

Counties	End. Balance	Other Entities	End. Balance
Finney County	13,002,366.44	Johnson Co Community College	46,373,952.03
Sedgwick County	10,958,913.36	Shawnee County District Court Case 8 C 1363	25,040,045.12
Saline County	9,896,940.23	Johnson Co Pk & Rec'n Dist	22,286,792.12
Reno County	9,149,859.57	Board of Public Utilities McPherson , KS	11,422,910.78
Lyon County	8,656,029.20	KDFA Operations Fund	9,088,427.95
Harvey County	7,994,338.16	Hutchinson Community College	8,183,069.75
Sumner County	7,248,892.12	Butler Co Community College	6,000,003.84
Chase County	4,962,889.25	Johnson Co Rural Fire Dist #2	3,492,731.46
Douglas County	4,352,398.27	Leavenworth Water Department	3,248,332.61
Jefferson County	4,018,178.27	Topeka Metro Transit Authority	2,839,413.29
McPherson County	3,463,366.90	Wichita State University	2,669,401.25
Leavenworth County	2,829,247.28	Washburn University	2,086,079.69
Ford County	2,587,307.93	Kansas State University	749,625.58
Rice County	2,350,233.01	Kansas & Missouri Metro Culture District	719,576.04
Neosho County	2,300,092.07	Hutchinson Recreation Comm'n	588,529.91
Morris County Treasurer	2,000,364.52	SE Ks Education Service Ctr	521,545.70
Geary County	1,597,155.11	Salina Housing Authority	361,553.50
Allen County	500,198.86	Flint Hills Technical College	350,551.86
Ellis County Treasurer	236,071.25	Emporia State University	173,205.34
Grant County	123,049.84	Public Wholesale Wtr Dist 12, Melvern	158,558.21
Norton County	80,655.55	Jefferson County RWD #12	93,625.23
Labette County Treasurer	26,295.17	Garden City Community College	82,751.16
Johnson County Treasurer	6,967.57	Liberal Firefighters Ref Assc	68,417.11
Mitchell County	894.78	Leavenworth Co Fire District # 1	62,308.88
Greenwood County	3.50	Consolidated RWD#6,of Jo Co	61,207.24
	98,342,708.21	Blue Valley Recreation Comm	7,995.88
		Johnson County RWD No.7	1,485.78
		Consolidated Fire Dist #2 of NE Jo Co	1,032.34
		Riley Co-Manhattan Hlth Dept	100.73
		Sedgwick Co Area Ed Services Interlocal Coop #61	12.70
		Miami County RWD No. 3	3.05
		McPherson County RWD # 6	0.42
			146,733,246.55

Summary	End. Balance
School Districts	541,272,613.25
Cities	298,255,434.66
Counties	98,342,708.21
Other entities	146,733,246.55
	1,084,604,002.67

INVESTIGATIVE REPORT

FOR IMMEDIATE RELEASE
June 12, 2009

Contact: Paul Soutar
(316) 634-0218

Kansas loses private sector jobs as government grows

Kansas continues to lose jobs in the private sector as the number of government employees grows. According to the U.S. Bureau of Labor Statistics (BLS), Kansas lost another 10,500 private sector jobs in April but added 800 state and local government jobs.

Over the past 12 months Kansas added 2,300 local and 100 state government jobs; during the same period the state lost 26,500 private sector jobs. BLS includes public school administrators in local government totals. Teachers are included in private sector totals.

	Period Ending April 30, 2009		
	1 Month	4 Months	12 Months
Private sector	(10,500)	(29,400)	(26,500)
Local government	600	600	2,300
State government	200	(300)	100
Federal government	(600)	(200)	900
total government	200	100	3,300
Non-farm employment	(10,300)	(29,300)	(23,200)

Source: U.S. Dept. of Labor, Bureau of Labor Statistics; seasonally adjusted

Note: BLS includes teachers in private sector totals; education administrators are included in government totals.

Government jobs do put people to work but salaries, benefits and other costs of government employees comes from higher taxes assessed on individuals and businesses and add to the economic burden of all taxpayers.

Local government inefficiency

According to 2008 BLS statistics, Kansas ranks 28th in the U.S. for the number of state government employees per resident, with 204 employees for each 10,000 residents; the median for all states is 205.5.

The bigger burden on Kansas taxpayers comes from the number of local government employees. Kansas had 674 local government employees per 10,000 residents, the third highest in the U.S. The median for all states is 493.5.

Local government employment is also growing faster than at the state level. State employment increased 3.5 percent from 2003 to 2008, whereas Local government employment increased 6.9 percent.

Kansas has 2,084 general purpose governments (county, municipal and township) according to the U.S. Census Bureau. Many serve only a few hundred constituents or have layers of overlapping jurisdiction. With a population of 2.8 million residents, that is just 1,332 residents per general purpose government in Kansas. The national average is 7,725 residents per government; on that basis, Kansas has nearly six times the national average of general purpose governments. Only two states, North and South Dakota, are less efficient than Kansas.

Attachment 11
HS-Appr. 8-24-09

Government efficiency may be a challenge for large, rural states, but not an insurmountable one. Idaho, with 82,747 square miles and only 1.5 million residents, has 6,145 residents per general-purpose government. Utah is very close to Kansas in terms of population and area with 2,645,330 residents and 82,144 square miles, but has 9,761 residents per general-purpose government. It's not a geography or population issue, it's the number of governments; Kansas has 2,084 compared to 244 in Idaho and 271 in Utah.

Consolidation and shared services are options

In 2006 Greeley County had 1,331 residents and 205 of them worked in government or government services. A 2007 vote approved consolidation of county and city of Tribune governments. Greeley County has the smallest population of any Kansas county and the second-lowest population density in the state.

Wyandotte County, population 154,000, has the second highest population density in the state, and a consolidated city-county government with Kansas City, Kansas.

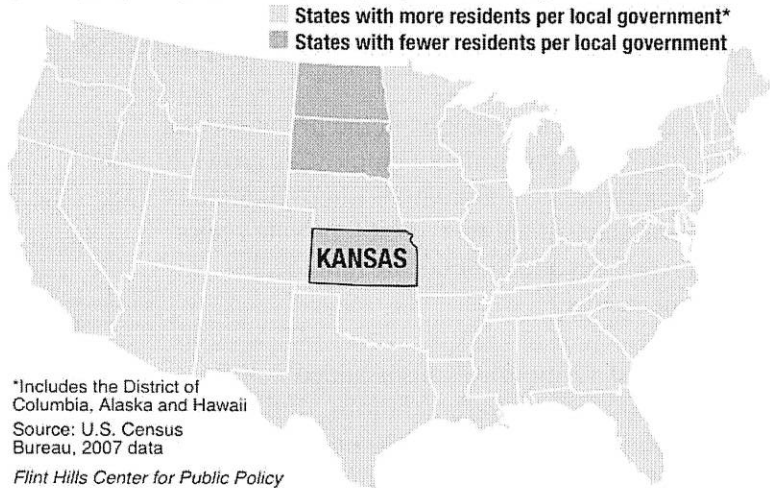
New York State is in the process of implementing recommendations of a state-wide audit and evaluation of local government efficiency and competitiveness. The report recommends local governments: consolidate or share services including property assessment, tax collection, emergency dispatch, jails, courts; ease procedures for consolidation; reclassify some cities, towns and villages and reconsider powers for each class; offer efficiency grants based on performance.

Pete Brungardt, state senator from Salina, isn't surprised by the growing number of government jobs and says Kansas has too many overlapping jurisdictions. "What we have to do is allow people in local government some ability to make a more efficient plan." In March Brungardt helped the senate pass a bill setting procedures for local government consolidation.

Others are also interested in consolidation. State Senator Chris Steineger of Wyandotte County proposed legislation that would consolidate Kansas' 105 counties into 13 regional governments.

Efficient states, more or less

Only two states, North and South Dakota, have fewer residents per general purpose government (county, city and township) than Kansas.



Regional government efficiency

Kansas ranks near the bottom of the barrel in local government efficiency, even when comparing other western states with wide-open spaces. General purpose governments (GPG) include city, county and township.

State	Sq. Miles	GPGs	Population	Residents	
				Per GPG	Rank
Colorado	103,714	332	4,861,515	14,643	16
Utah	82,144	271	2,645,330	9,761	25
Idaho	82,747	244	1,499,402	6,145	30
Oklahoma	68,667	671	3,617,316	5,391	33
Wyoming	97,100	122	522,830	4,285	39
Missouri	68,886	1,378	5,878,415	4,266	40
Nebraska	76,872	1,077	1,774,571	1,648	48
Kansas	81,815	2,084	2,775,997	1,332	49
South Dakota	75,885	1,291	796,214	617	50
North Dakota	68,976	1,730	639,715	370	51

Source: U.S. Census Bureau, 2007 data

Flint Hills Center for Public Policy

Representatives of the League of Kansas Municipalities and the Kansas Association of Counties say their organizations have supported efforts to improve opportunities for government consolidation.

Speaker of the Kansas House of Representatives Mike O'Neal is in favor of consolidating school district administrators and making it easier for units of local government to consolidate services. He anticipates significant savings, perhaps as much as \$1 billion statewide, from effective consolidation and sharing of services by local governments.

No legislation has been proposed or passed in the house favoring consolidation and Brungardt isn't aware of any coordinated effort by both houses of the Kansas legislature to encourage streamlining local government. He noted in a recent interview that there's been little support in the House for consolidation. "Everybody likes what effects them."

Kansas already has one of the highest tax burdens in the region and adding more government employees only makes it worse, especially when there are fewer working Kansans to pay the bill.

#

Paul Soutar is an Investigative Reporter with the Flint Hills Center for Public Policy. A complete bio on Mr. Soutar can be found at <http://www.flinthills.org/content/view/6/5/>, and he can be reached at paul.soutar@flinthills.org. To learn more about the Flint Hills Center, please visit www.flinthills.org.

The Flint Hills Center for Public Policy is an independent Kansas-based think tank that provides research and initiates reform in education, fiscal policy and health care. We are dedicated to the constitutional principles of limited government, open markets, and personal responsibility, which we believe are essential for individual freedom and prosperity to flourish.



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11-3

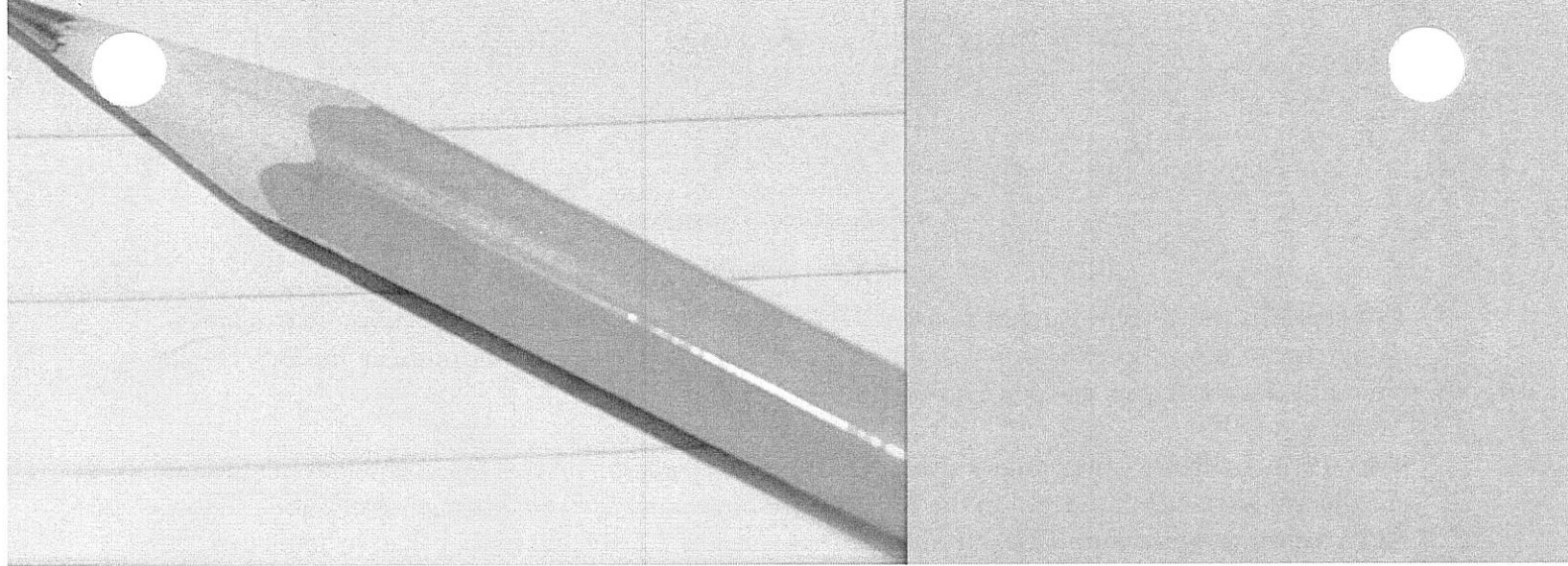
Local Governments by Type and State: 2007

Geographic area	General purpose					July 2007 Pop. Est.	Residents Per Entity	Rank
	Total	County1	Subcounty					
			Total	Municipal	Town or township			
United States	39,044	3,033	36,011	19,492	16,519	301,621,157	7,725	
District of Columbia	1	-	1	1	-	588,292	588,292	1
Hawaii	4	3	1	1	-	1,283,388	320,847	2
Nevada	35	16	19	19	-	2,565,382	73,297	3
California	535	57	478	478	-	36,553,215	68,324	4
Arizona	105	15	90	90	-	6,338,755	60,369	5
Florida	477	66	411	411	-	18,251,243	38,263	6
Maryland	180	23	157	157	-	5,618,344	31,213	7
Rhode Island	39	-	39	8	31	1,057,832	27,124	8
Virginia	324	95	229	229	-	7,712,091	23,803	9
Washington	320	39	281	281	-	6,468,424	20,214	10
Connecticut	179	-	179	30	149	3,502,309	19,566	11
Massachusetts	356	5	351	45	306	6,449,755	18,117	12
Texas	1,463	254	1,209	1,209	-	23,904,380	16,339	13
New Jersey	587	21	566	324	242	8,685,920	14,797	14
New Mexico	134	33	101	101	-	1,969,915	14,701	15
Colorado	332	62	270	270	-	4,861,515	14,643	16
Delaware	60	3	57	57	-	864,764	14,413	17
South Carolina	314	46	268	268	-	4,407,709	14,037	18
Tennessee	439	92	347	347	-	6,156,719	14,024	19
North Carolina	648	100	548	548	-	9,061,032	13,983	20
Georgia	689	154	535	535	-	9,544,750	13,853	21
Oregon	278	36	242	242	-	3,747,455	13,480	22
New York	1,604	57	1,547	618	929	19,297,729	12,031	23
Louisiana	363	60	303	303	-	4,293,204	11,827	24
Utah	271	29	242	242	-	2,645,330	9,761	25
Alabama	525	67	458	458	-	4,627,851	8,815	26
Kentucky	537	118	419	419	-	4,241,474	7,898	27
Mississippi	378	82	296	296	-	2,918,785	7,722	28
West Virginia	287	55	232	232	-	1,812,035	6,314	29
Idaho	244	44	200	200	-	1,499,402	6,145	30
Michigan	1,858	83	1,775	533	1,242	10,071,822	5,421	31
New Hampshire	244	10	234	13	221	1,315,828	5,393	32
Oklahoma	671	77	594	594	-	3,617,316	5,391	33
Montana	183	54	129	129	-	957,861	5,234	34
Arkansas	577	75	502	502	-	2,834,797	4,913	35
Ohio	2,334	88	2,246	938	1,308	11,466,917	4,913	36
Pennsylvania	2,628	66	2,562	1,016	1,546	12,432,792	4,731	37
Illinois	2,833	102	2,731	1,299	1,432	12,852,548	4,537	38
Wyoming	122	23	99	99	-	522,830	4,285	39
Missouri	1,378	114	1,264	952	312	5,878,415	4,266	40
Alaska	162	14	148	148	-	683,478	4,219	41
Indiana	1,666	91	1,575	567	1,008	6,345,289	3,809	42
Wisconsin	1,923	72	1,851	592	1,259	5,601,640	2,913	43
Iowa	1,046	99	947	947	-	2,988,046	2,857	44
Maine	504	16	488	22	466	1,317,207	2,614	45
Vermont	296	14	282	45	237	621,254	2,099	46
Minnesota	2,729	87	2,642	854	1,788	5,197,621	1,905	47
Nebraska	1,077	93	984	530	454	1,774,571	1,648	48
Kansas	2,084	104	1,980	627	1,353	2,775,997	1,332	49
South Dakota	1,291	66	1,225	309	916	796,214	617	50
North Dakota	1,730	53	1,677	357	1,320	639,715	370	51

- Represents zero.

¹ Excludes areas corresponding to counties but having no organized governments.

Source: U.S. Census Bureau, 2007 Census of Governments and July, 2007 Population Estimate



POLICY PAPER

K-12 Spending and
Achievement in Kansas:
2008 Edition

By John LaPlante

Attachment 12
As. Appn. 8-24-09

Executive Summary

This report is the latest review of Kansas' K-12 public schools enrollment, spending and achievement trends. It uses information from the Kansas State Department of Education, the U.S. Department of Education, and the U.S. Census Bureau.

Since 1993, a statistical benchmark used in earlier policy papers on this topic, changes in student enrollment have been modest.¹ In the 2007-08 school year, Kansas government-run public schools had a full-time equivalent (FTE) enrollment that was just 2.2 percent higher than in 1993. But spending has increased substantially, whether measured by growth in total spending (108 percent) or per-pupil spending (104 percent). For the 2007-08 school year, Kansas government-run public schools spent \$5.4 billion or over \$12,000 per pupil.

There are four key measurements of student performance: mathematics in fourth and eighth grade, and reading in fourth and eighth grade. Of those four key performance measurements, Kansas schools do best on fourth-grade mathematics. But, nearly half of all Kansas students do not meet the standard of proficiency set by the National Assessment of Educational Progress (NAEP).

Reading, in particular, has been a problem subject. In the 1997-98 school year, when per-pupil spending was \$6,828, two out of three students were not proficient. Ten years later, per-pupil spending was \$12,188 and two out of three students were still not proficient.

By law, local school districts are the default provider of education to elementary and secondary students. By contrast, there is no default provider for pre-school and higher education, giving families more options. It is time to give families more options in K-12 education by promoting truly independent charter schools and letting the funds follow the child to any school: private, public or public charter.

¹ Starting in 1993, the state started providing the majority of school funding in Kansas. Prior to that, local funds were the largest source.

Introduction

School spending is never far from the legislative agenda or from the interests of Kansas families and taxpayers. This paper offers a review of the history of spending on K-12 schools in Kansas. In light of calls for increased funding at both the state and local level, it is important to examine the history of spending and its relationship to achievement.

Enrollment Trends

The first thing we need to consider in any discussion of school finance is the number of students. For financial reporting purposes, a common measure of student enrollment is the FTE, or full-time equivalent, number of students.

Since 1993, the number of public school students in Kansas has increased and decreased from time to time, changing by an average of roughly one-third of one percent each year. Between the 1993-94 and the 2007-08 school year, enrollment in Kansas schools increased a total of 2.2 percent, ending at 446,874.² In other words, student demands on the public schools, as measured in enrollment numbers, have not changed much.

School Year	FTE Students
1993-94	437,210.10
1994-95	440,684.20
1995-96	442,456.90
1996-97	445,767.30
1997-98	448,609.00
1998-99	448,925.70
1999-00	448,610.30
2000-01	446,969.90
2001-02	445,376.60
2002-03	444,541.40
2003-04	443,301.80
2004-05	441,867.60
2005-06	442,555.70
2006-07	444,878.70
2007-08	446,874.00

The most comprehensive picture of spending on schools can be found in the report called "Total Expenditures by District," which is published by the Kansas State Department of Education (KSDE).³ It tracks spending in over 30 fund categories, ranging from the obvious and large (general funds) to the relatively small and obscure (tuition reimbursement). KSDE staff prepare the report

² Aggregate amounts of local, federal, and state spending have been rounded to the nearest half-billion; per-pupil figures to the nearest dollar.

³ The Total Expenditures by District reports are available through Department of Education's web site at HYPERLINK "<http://www.ksde.org/Default.aspx?tabid=1870>"<http://www.ksde.org/Default.aspx?tabid=1870>. The footnote of these reports explains which funds are included in the "Total Expenditures" column, and by extension, the funds included in this discussion. "Total expenditures include the following funds (less transfers): General, Supplemental General, Adult Education, Adult Supplemental Education, Bilingual Education, Capital Outlay, Driver Draining, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, Extraordinary Growth Facilities, Special Reserves, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Tuition Reimbursement, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, unbudgeted federal funds, and Gifts and grants, which were collected beginning with 2002-03. Local revenue is computed by determining the total expenditures minus state and federal aid."

using information they receive from school districts, vetting the numbers so that money transferred among various funds (usually to or from the general fund) are not double-counted.

Funding from Various Sources has Increased

In contrast with the nearly flat-line trend of student enrollment, school spending has risen sharply. The changes are more or less dramatic depending on which pot of money one examines.

Federal Funding

Traditionally, state and local governments have taken the lead in setting education policy. But in recent decades, national politicians of both major political parties have put a federal stamp on education.

Consistent with the trend towards more federal involvement in edu-

School Year	Federal Aid (\$)	State Aid (\$)	Local Aid (\$)
1993-94	137,260,114	1,468,606,823	1,011,858,024
1994-95	140,485,296	1,558,335,916	1,012,554,570
1995-96	150,316,623	1,604,933,171	1,061,918,793
1996-97	181,533,320	1,618,449,030	1,121,816,183
1997-98	189,120,462	1,815,684,144	1,058,428,663
1998-99	202,565,725	2,035,194,082	1,004,736,639
1999-00	220,780,350	2,110,484,390	1,071,144,132
2000-01	261,038,153	2,152,622,486	1,172,918,480
2001-02	310,104,678	2,200,529,799	1,269,928,113
2002-03	340,728,648	2,277,804,680	1,335,185,546
2003-04	376,908,121	2,124,578,761	1,592,564,728
2004-05	398,667,040	2,362,223,172	1,528,524,331
2005-06	382,782,642	2,657,971,383	1,648,540,541
2006-07	385,393,086	2,888,960,769	1,867,723,060
2007-08	377,006,174	3,131,495,347	1,937,863,161

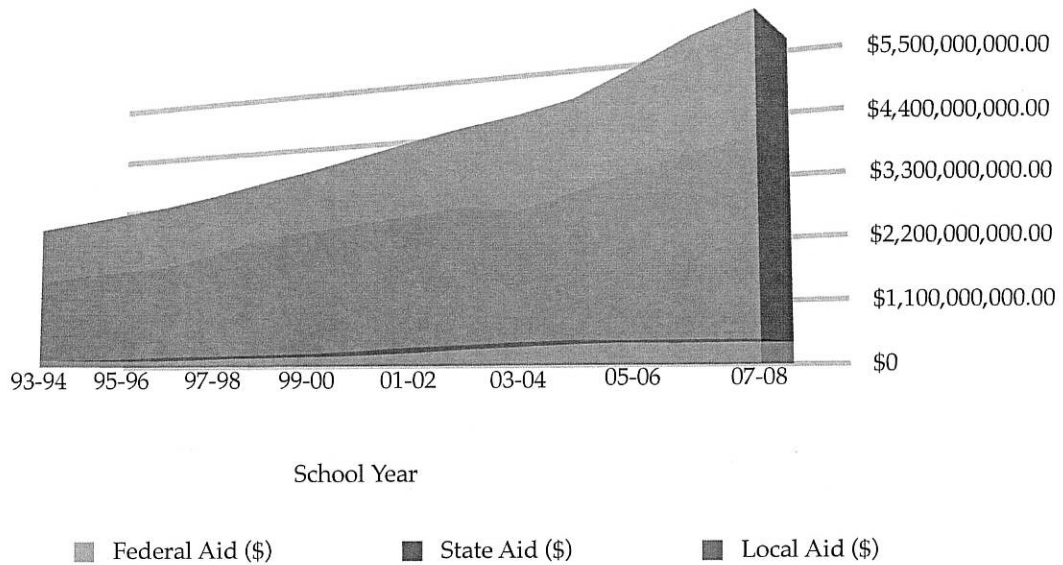
cation, total federal aid to Kansas schools has gone up. For the latest year available, schools spent nearly three times as many federal dollars as they did in the early 1990s. Federal spending increased from \$137.3 million in 1993-1994 to a peak of \$398.7 million for the 2004-05 school year. Federal spending in Kansas schools was 175 percent higher in 2008 than it was in 1993. Today, it represents seven percent of all school spending in the state.

State and Local Funding

The largest portion of education funding, however, continues to come through state and local governments. Though spending from these sources has not increased as dramatically (in percentages) as spending from federal dollars, they still fund the bulk of school spending. In 1993, school spending from state aid was \$1.5 billion; in 2008 it was up to \$3.1 billion, an increase of 113 percent. State money now represents 57 percent of total school funding. Local aid was up as well, growing by 92 percent. In 1993, local aid to schools was \$1 billion, but that amount increased to \$1.9 billion by 2007. Today it is 36 percent of all school spending.

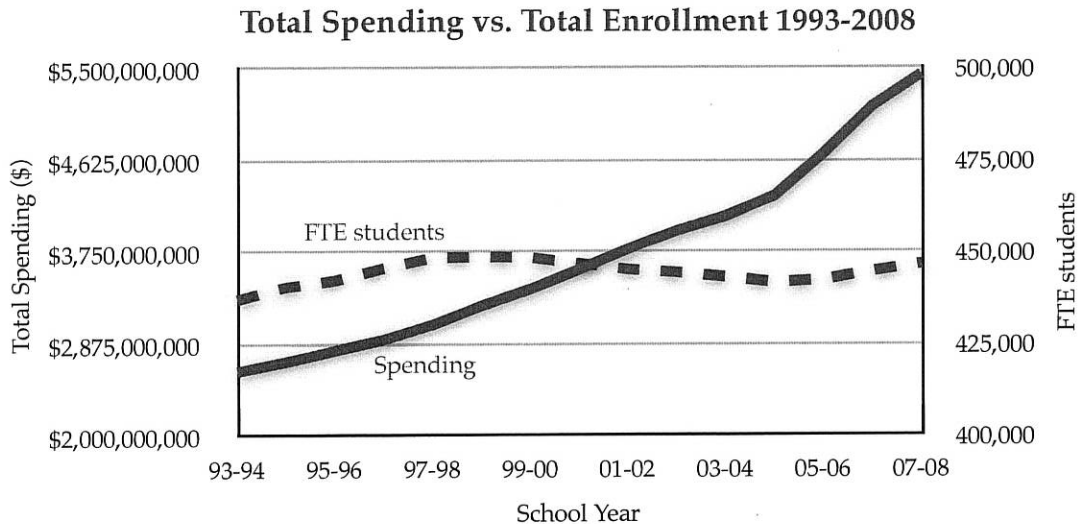
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Education Spending 1993-2008



Total Spending up 109 percent, per-pupil spending up 104 percent

As a result of increases at the local, state, and federal level, total support for schools increased 109 percent between 1993 and 2008. While the total education spending was \$2.6 billion in 1993, it was \$5.4 billion in 2008. The spending habits of schools contrast remarkably with enrollment trends. While enrollment has fluctuated ever so slightly, spending has gone in one direction-up.



The combination of meager growth in student enrollment and significant growth in total aid to schools means that per-pupil spending has dramatically increased. In 1993, per-pupil spending by Kansas public schools was \$5,987. As of the 2007-08 year, the total had more than doubled, to \$12,188 per pupil. By contrast, median household income in the state increased from \$29,770 in 1993 to \$48,497 in 2007, an increase of only 63 percent.⁴ Kansas schools, in other words, have enjoyed 65 percent more income growth than the typical Kansas household.

School Spending 1993-2008

School Yr.	Students	State Aid (\$)	Local aid (\$)	Fed. Aid (\$)	Per-pupil (\$)
1993-94	437,210.10	1,468,606,823	1,011,858,024	137,260,114	5,987
1993-95	440,684.20	1,558,335,916	1,012,554,570	140,485,296	6,153
1995-96	442,456.90	1,604,933,171	1,061,918,793	150,316,623	6,367
1996-97	445,767.30	1,618,449,030	1,121,816,183	181,533,320	6,555
1997-98	448,609.00	1,815,684,144	1,058,428,663	189,120,462	6,828
1998-99	448,925.70	2,035,194,082	1,004,736,639	202,565,725	7,223
1999-00	448,610.30	2,110,484,390	1,071,444,132	220,780,350	7,585
2000-01	446,969.90	2,152,622,486	1,172,918,480	261,038,153	8,024
2001-02	445,376.60	2,200,529,799	1,269,928,113	310,104,678	8,488
2002-03	444,541.40	2,277,804,680	1,335,185,546	340,728,648	8,894
2003-04	443,301.80	2,124,578,761	1,592,564,728	376,908,121	9,235
2004-05	441,867.60	2,362,223,172	1,528,524,331	398,667,040	9,707
2005-06	442,555.70	2,657,971,383	1,648,540,541	382,782,642	10,596
2006-07	444,878.70	2,888,960,769	1,867,723,060	385,393,086	11,558
2007-08	446,974.00	3,131,495,347	1,937,863,161	377,006,174	12,188
				Total Change	104%

⁴ "Historical Income Tables—Households," U.S. Census Bureau, Table H-8, <http://www.census.gov/hhes/www/income/histinc/h08.html>.

Another way to look at the money available to schools is to see what happens to spending during the time that a single graduating class spends in high school. Since 1993-94, per-pupil school spending has gone up at least ten percent for each four-year period. Not only has per-pupil spending gone up over time, but the rate of increase has itself kept going up.

Four Year Cycle	Growth in Per-pupil spending
1993/94 - 1996/97	10%
1994/95 - 1997/98	11%
1995/96 - 1998/99	13%
1996/97 - 1999/00	16%
1997/98 - 2000/01	18%
1998/99 - 2001/02	18%
1999/00 - 2002/03	17%
2000/01 - 2003/04	15%
2001/02 - 2004/05	14%
2002/03 - 2005/06	19%
2003/04 - 2006/07	25%
2004/05 - 2007/08	26%

What about Performance?

Spending on and by public schools has gone up substantially. Have schools made effective use of the substantial funding increases they have enjoyed?

There are several ways of looking at student performance. One is the percentage of students who graduate on time. According to the Kansas Building Report Card, the state boasted a graduation rate of 90 percent for the 2007-08 school year.⁵ That sounds laudable, but is that number accurate? Last year, Education Week, the industry standard of news reporting about education, published a report that called into question the validity of many published graduation rates. It found that during the 2003-04 school year (the latest year for which it had applicable data for all the states), the graduation rate in Kansas was 74 percent—far less than the 88 percent reported by the state for that year. Further, graduation rates for some specific groups of students were even lower: 55 percent for blacks, 46 percent for Hispanics, and 46 percent for American Indians.⁶

Despite the positive signs in recent tests, half of all fourth-grade students are still not proficient, and a large majority of eighth graders fail the proficiency test.

Regardless of which graduation rate you use, it is a crude measurement, because it says nothing about what students actually learn. A better measurement of performance is the National Assessment of Educational Progress (NAEP), a test given in all states, supervised by the National Center for Education Statistics within the U.S. Department of Education. Kansas has participated in the NAEP reading test since 1998 and in the mathematics test since 2000, letting us view the performance of Kansas schools through third-party assessments.

⁵ Kansas State Department of Education, "Report Card 2007-2008," available online at [HYPERLINK "http://online.ksde.org/rcard/state_grad.aspx?org_no=D%25"](http://online.ksde.org/rcard/state_grad.aspx?org_no=D%25)http://online.ksde.org/rcard/state_grad.aspx?org_no=D%25http://online.ksde.org/rcard/state_grad.aspx?org_no=D%25

⁶ Christopher B. Swanson, "Cities in Crisis," Education Week, April 1, 2008, available at [HYPERLINK "http://www.edweek.org"](http://www.edweek.org)www.edweek.org. See also "New District Graduation Map Tool," also available at [edweek.org](http://www.edweek.org).
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Mathematics Scores

The best news came on the fourth-grade mathematics scores. Scale scores, which summarize overall student achievement on a scale of 0 to 500, have increased during the years Kansas has participated in the NAEP.⁷ So has the percentage of students who scored as “Proficient,” or at grade level.⁸ In 2000, only 28 percent of fourth-grade students were proficient. By 2007, 51 percent of fourth-graders were proficient. That’s an accomplishment worth celebrating. Those gains don’t seem to carry forward to middle school, however; the percentage of “Proficient” or “Advanced” students is lower in the eighth grade than in the fourth grade. In other words, the longer a student stays in school, the less likely he or she is to maintain proficiency. Despite the positive signs in recent tests, half of all fourth-grade students are still not proficient, and a large majority of eighth graders fail the proficiency test.

FOURTH-GRADE MATHEMATICS				
	2000	2003	2005	2007
Scale score	232	242	246	248
Below basic	24%	15%	12%	11%
Basic +	75%	86%	88%	89%
Proficient +	28%	42%	47%	51%
Advanced +	2%	6%	8%	9%
Not Proficient	71%	59%	53%	49%

EIGHTH-GRADE MATHEMATICS				
	2000	2003	2005	2007
Scale score	283	284	284	290
Below basic	24%	24%	23%	19%
Basic +	76%	76%	77%	82%
Proficient +	34%	34%	34%	41%
Advanced +	5%	6%	5%	9%
Not Proficient	66%	66%	66%	59%

⁷ For more on the terms used in the NAEP, see U.S. Department of Education, “The NAEP Glossary,” available online at <http://nationsreportcard.gov/glossary.asp>.

⁸ The Department of Education defines “Proficient” as an achievement level “representing solid academic performance for each grade assessed. Students reaching this level have demonstrated competency over challenging subject matter, including subject-matter knowledge, application of such knowledge to real-world situations, and analytical skills appropriate to the subject matter.” The “Basic” level means “partial mastery,” while “advanced” means “superior performance.” See the NAEP Glossary, <http://nationsreportcard.gov/glossary.asp>

Reading Scores

Even in our video-saturated age, reading is a fundamental skill for acquiring information, making logical connections, and understanding our world. Yet the performance of Kansas on the NAEP reading tests remains unacceptably low. For both fourth-grade and eighth-grade, roughly two of every three students are not proficient, limiting their opportunities for both academic and professional success. Furthermore, the progress seen in mathematics has not been replicated in reading. The percentage of students testing at proficient has remained roughly the same for both grade levels. It is also noteworthy that, as was the case in mathematics, recent proficiency levels in eighth-grade are lower than they are for fourth-grade.

FOURTH-GRADE READING					
	1998	2002	2003	2005	2007
Scale score	221	222	220	220	225
Below basic	30%	32%	34%	34%	28%
Basic +	70%	68%	66%	66%	72%
Proficient +	34%	34%	32%	32%	36%
Advanced +	7%	7%	7%	8%	8%
Not Proficient	66%	66%	68%	68%	64%

EIGHTH-GRADE READING					
	1998	2002	2003	2005	2007
Scale score	268	269	266	267	267
Below basic	19%	19%	23%	22%	19%
Basic +	81%	81%	77%	78%	80%
Proficient +	36%	38%	35%	35%	35%
Advanced +	2%	3%	3%	3%	2%
Not Proficient	64%	62%	65%	65%	65%

State Assessments

Some people might take comfort in the more cheery results of the state assessments, which regularly report that 70 to 85 percent of students are proficient (that is, "meets standards"). Yet there's reason to believe that these results are inflated, a problem that is not unique to Kansas. The Thomas B. Fordham Institute, the Northwest Evaluation Association, and the U.S. Department of Education have all said that states raise their official performance results by creating easy tests or only requiring low scores to qualify as having met standards. A student in Kansas could meet state standards and yet fail to be proficient on the NAEP. In a separate evaluation of state expectations, Paul E. Peterson and Frederick M. Hess, of Harvard University and the American Enterprise Institute, respectively, gave Kansas a "C-" for its proficiency standards in reading and a "C" for its standards in mathematics.⁹

The Legislature should liberate public schools from some of the red tape they now face, so they can reward teachers who find ways of improving student performance and empower administrators to dismiss teachers who are ineffective.

Dramatic Spending Growth Fails to Produce Results

Kansas has been following the same theory for a long time: pumping more money into the same approach is the way to achieve excellence. Over the last ten years corresponding to the state's participation in NAEP, Kansans have increased per-pupil spending by 79 percent, but the results have been dismal: modest improvements in mathematics, little improvement in reading ability and the majority of students still failing to perform at proficient levels. That is a failing grade by any measurement.

Continuing to follow the more-money = greater-proficiency theory would only validate Einstein's definition of insanity: doing the same thing over and over and expecting a different result.

Kansans should demand change. The Legislature should liberate public schools from some of the red tape they now face, so they can reward teachers who find ways of improving student performance and empower administrators to dismiss teachers who are ineffective. The National Council on Teacher Quality recently released a study on this and other recommendations for improvement.¹⁰

Charter schools, which are already public schools, should be freed to be truly independent alternatives for students who would thrive in a different environment. One way of doing that is to create a competent, focused and independent organization for approving charter schools and holding them accountable, apart from school districts. Finally, private schools should be tapped, through tax credits or other measures, as another means of educating the next generation of Kansans. Too much is at stake to continue business as usual.

⁹ For a summary of the problems of conflicting standards of evaluation, see John R. LaPlante, "Does Kansas Grade Itself on the Curve?", August 12, 2008, Flint Hills Center for Public Policy.

¹⁰ National Council for Teachers Quality, "2008 State Teacher Policy Yearbook," available at HYPERLINK "<http://www.nctq.org/stpy08/>" "<http://www.nctq.org/stpy08/>.

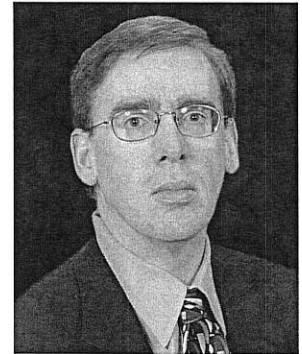
Appendix

The Comparative Performance & Fiscal System allows the user to select information from over 30 different funds. Each of the funds has a code associated with it.

- General (06)
- Federal (07)
- Supplemental General (08)
- Adult Education (10)
- At-risk, 4-year old (11)
- Adult Supplemental education (12)
- At-risk, K-12 (13)
- Bilingual Education (14)
- Capital Outlay (16)
- Driver Training (18)
- Extraordinary School Program (22)
- Food Service (24)
- Professional Development (26)
- Parent Education Program (28)
- Summer School (29)
- Special Education (30)
- Vocational Education (34)
- Gifts and grants (35)
- Area Vocational School (36)
- Special Liability Expense (42)
- School Retirement (42)
- Extraordinary Growth Facilities (45)
- Special Reserve (47)
- KPERS Special Retirement Contribution (51)
- Contingency Reserve (53)
- Textbook and Student Material Revolving (54-55)
- Tuition Reimbursement ()
- Bond and Interest #1 (62)
- Bond and Interest #2 (63)
- No-Fund Warrant (66)
- Special Assessment (67)
- Temporary Note ()
- Cooperative Special education ()
- Unbudgeted federal funds ()

About the Author

John R. LaPlante is an Education Policy Fellow with the Flint Hills Center for Public Policy. He has a masters of art in political science from The Ohio State University, where he studied the politics of economic development, social movements, and international relations. Mr. LaPlante has worked in the field of public policy since 1998, assisting lawmakers across the country in promoting consumer-driven, cost-effective solutions to the public issues of the day, particularly in regards to education. His commentaries have been widely published online and in publications such as *The Wichita Eagle*, *Minneapolis Star-Tribune*, the *Detroit News*, and the *Salina Journal*. He can be reached at john.laplante@flinthills.org.



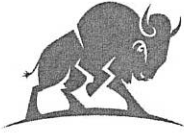
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INVESTIGATIVE REPORT

FOR IMMEDIATE RELEASE
4/28/2009

Contact: Paul Soutar
(316) 634-0218

School Districts Sitting on \$1.36 Billion

Flint Hills Investigates...

As the debate rages over whether to cut K-12 education to balance the 2009 state budget, it appears that the Legislature may be able to have its cake and eat it, too.

Data obtained by the Flint Hills Center for Public Policy shows that local school districts' unencumbered cash balances totaled \$1.36 billion as of July 1, 2008. These balances represent money that has accumulated over time, mostly as a result of spending less money than they took in; 'unencumbered' means that the cash is not being held to meet specific obligations and is available for use.

But here's the catch. Most of the money is not in districts' General Fund but spread across as many as 26 special funds, and state law prohibits moving money out of special funds and spending it for another purpose. If legislators changed the rules, the districts might be able to tap these special funds to help balance state and local budgets in a way that would minimize the impact on schools.

Governor Kathleen Sebelius has favored smaller cuts in school spending and larger tax increases than those proposed by the legislature. In January the legislature proposed a \$66-per-student reduction in state aid as education's contribution to balancing the 2009 budget. Sebelius rolled that back to a \$33 cut and later eliminated it by using funds from the federal stimulus plan.

By comparison, school districts had an average of \$3,045 per student in unencumbered cash at the end of the 2008 fiscal year. Greensburg USD 422 had the most with \$81,788 per student and Skyline USD 438 had \$321, the smallest amount of unencumbered cash per student. Wichita USD 259 topped the list of total unencumbered cash balances with \$133.3 million, followed by Blue Valley USD 229 with \$106.8 million and Shawnee Mission USD 512 with \$91.9 million.

In an April 13 press release Sebelius chided legislators. "Additional cuts to education and services the legislature has imposed in this bill give me pause, particularly when they chose to leave millions of dollars in revenue on the table that would have made these cuts unnecessary." She wasn't talking about unspent funds but rather additional taxes or suspended tax rollbacks.

School districts have faced questions about why large balances are carried in school accounts while citizens and businesses are asked to pay more in taxes to cover growing school expenses. Administrators explain that state law places restrictions on what they can do with the money and it isn't just sitting around. They're anxious to point out reasons for the large cash balances.

The largest infusions of money, distributions from the state, happen twice yearly; one in June just before the fiscal year ends. Districts need money in the bank to pay ongoing obligations such as salaries, utilities, transportation costs, etc. Some funds, like special taxes for building projects, are

Attachment 13
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ected over several years but not spent until the work is completed. Also, money left in a district's general fund at the end of the fiscal year is subtracted from what the district receives from the state the next year. Districts are reluctant to leave money in the general fund and prefer to transfer it to other funds rather than lose the money.

Still, unencumbered cash balances have grown steadily. Historical data for all 27 funds was not available by deadline but the Kansas State Department of Education (KSDE) posts it for four of the largest funds on their web page. Since 2001 balances in capital outlay, special education, food services and contingency reserve have grown 95%, from \$394 million in 2001 to \$769 million in 2008.

Even though districts collect most of the money used to fund education, the state controls many aspects of school district budgeting. State legislators have required districts to set up special funds in order to track funding for specific programs.

"When they do that it does limit their flexibility. We like to see the minimal number of funds," said Mark Dick, executive vice president of Allen, Gibbs & Houlik, an accounting firm that audits state reports.

Last year the legislature required a new fund for virtual education. "So now we have another set of books to maintain," said Linda Jones, chief financial officer for the Wichita's USD 259. "We have many more funds than other states. It makes a bit more work. Unfortunately most of the funds came about from legislators who want to know how much a program costs."

Mark Walker, superintendent of the Minneola school district, agrees. "There's a lot of hoop jumping to do. I've been doing this for 15 years and it's just gone astronomical."

"There are things that would be easier if done differently," Jones said, expressing frustration at unfunded state and federal mandates and the state's budgeting timetable, which doesn't allow districts time to carefully plan their budgets.

State payments to districts have also been late in recent years. "The state is not very dependable on paying their aid on time," said Dale Dennis, Deputy Commissioner of KSDE, in a recent interview.

Kansas Board of Education member Walt Chappell says the current approach to school budgeting needs an overhaul. "Right now we've got a convoluted system that's been developed over the years that has almost no correlation to what is needed to educate a child. The amount of money we have in the pot, if we redistribute it based on the needs of the kids we'd have a much better chance of using the money we have more effectively."

Regardless of how these unencumbered cash balances came about or how school officials justify their existence, it will be interesting to see if the Legislature is willing to consider changing the rules so districts are able to use some of the \$1.36 billion to offset any reductions in state aid.

Unencumbered Cash at a Glance

As of July 1, 2008, for 294 Kansas school districts

Statewide total: \$1.36 billion

Average district total: \$4.6 million

Highest district total: Wichita, Sedgwick County, \$133.4 million

Lowest district total: Skyline, Pratt County, \$118,471

Statewide average per student: \$3,045

Highest per student: Greensburg, Kiowa County, \$81,788

Lowest per student: Skyline, Pratt County, \$321

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Top five districts total unencumbered cash as of July 1, 2008

Wichita USD 259	\$133.3 million
Blue Valley USD 229	\$106.8 million,
Shawnee Mission USD 512	\$91.9 million,
Kansas City USD 500	\$81.8 million
Olathe USD 233	\$66.8 million.

Top five unencumbered cash funds as of July 1, 2008

Capital outlay	\$449 million
Bond and interest #1	\$301 million
Special education	\$164 million
Contingency reserve	\$119 million
Special reserve	\$ 71 million

Top five unencumbered cash per student as of July 1, 2008

Greensburg USD 422	\$81,788
Nemaha Valley USD 442	\$19,569
Rolla USD 217	\$19,258
Lewis, USD 502	\$16,041
Lakin USD 215	\$10,578

2008 Unencumbered Cash [link to KSDE Unencumbered cash](#)

Historical Unencumbered Cash [link to KSDE 4 Funds](#)

KSDE Unencumbered Cash Balances for Selected Funds [link to http://www.ksde.org/Default.aspx?tabid=1873](#)

#

Paul Soutar is an Investigative Reporter with the Flint Hills Center for Public Policy. A complete bio on Mr. Soutar can be found at <http://www.flinthills.org/content/view/6/5/>, and he can be reached at paul.soutar@flinthills.org. To learn more about the Flint Hills Center, please visit www.flinthills.org.

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Kansas K-12 Spending by Function

	FY 2004		FY 2008		FY 2009		Percent Change		
	Actual	% Total	Actual	% Total	Budget	% Total	'04 - '08	'08 - '09	'04 - '09
Current Operating									
Instruction	2,168,167,159	55.58%	3,006,298,410	55.57%	3,365,903,581	53.83%	38.7%	12.0%	55.2%
Student Support	182,024,232	4.67%	246,896,373	4.56%	274,217,223	4.39%	35.6%	11.1%	50.6%
Staff Support	156,043,515	4.00%	214,653,581	3.97%	232,175,569	3.71%	37.6%	8.2%	48.8%
General Administration	119,225,520	3.06%	129,739,121	2.40%	142,429,621	2.28%	8.8%	9.8%	19.5%
School Administration	208,205,735	5.34%	265,310,279	4.90%	282,290,901	4.51%	27.4%	6.4%	35.6%
Central Services	86,830,779	2.23%	128,614,440	2.38%	169,208,771	2.71%	48.1%	31.6%	94.9%
Operations & Maintenance	366,025,862	9.38%	482,358,272	8.92%	520,277,040	8.32%	31.8%	7.9%	42.1%
Student Transportation	155,126,412	3.98%	206,932,513	3.82%	244,031,187	3.90%	33.4%	17.9%	57.3%
Community Services	1,340,657	0.03%	1,221,941	0.02%	1,066,411	0.02%	-8.9%	-12.7%	-20.5%
Food Services	169,348,549	4.34%	208,726,580	3.86%	255,293,374	4.08%	23.3%	22.3%	50.8%
	<u>3,612,338,420</u>	<u>92.60%</u>	<u>4,890,751,510</u>	<u>90.40%</u>	<u>5,486,893,678</u>	<u>87.76%</u>	<u>35.4%</u>	<u>12.2%</u>	<u>51.9%</u>
Other Costs									
Architecture & Engineering	1,131,916	0.03%	7,522,470	0.14%	20,100,867	0.32%	564.6%	167.2%	1675.8%
Capital Outlay	3,801,342	0.10%	160,819,333	2.97%	369,853,675	5.92%	4130.6%	130.0%	9629.6%
Debt Service	283,839,544	7.28%	351,032,446	6.49%	375,520,204	6.01%	23.7%	7.0%	32.3%
	<u>288,772,802</u>	<u>7.40%</u>	<u>519,374,249</u>	<u>9.60%</u>	<u>765,474,746</u>	<u>12.24%</u>	<u>79.9%</u>	<u>47.4%</u>	<u>165.1%</u>
Total Spending	<u>3,901,111,222</u>	<u>100.00%</u>	<u>5,410,125,759</u>	<u>100.00%</u>	<u>6,252,368,424</u>	<u>100.00%</u>	<u>38.7%</u>	<u>15.6%</u>	<u>60.3%</u>

Attachment 14
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Shaded Sections Revised Aug. 19, 2009 per Phone Call with Dale Dennis
Basic Data

School Year	FTE Enrollment	State Aid	Federal Aid	Local Revenue	Total Expenditures
1997-1998	448,609.0	1,815,684,144	189,120,462	1,058,428,663	3,063,233,269
1998-1999	448,925.7	2,035,194,082	202,565,725	1,004,736,639	3,242,496,446
1999-2000	448,610.3	2,110,484,390	220,780,350	1,071,444,132	3,402,708,872
2000-2001	446,969.9	2,152,622,486	261,038,153	1,172,918,480	3,586,579,119
2001-2002	445,376.6	2,200,529,799	310,104,678	1,269,928,113	3,780,562,590
2002-2003	444,541.4	2,277,804,680	340,728,648	1,335,185,546	3,953,718,874
2003-2004	443,301.8	2,124,578,761	376,908,121	1,592,564,728	4,094,051,610
2004-2005	441,867.6	2,362,223,172	398,667,040	1,528,524,331	4,289,414,543
2005-2006	442,555.7	2,657,971,383	382,782,642	1,648,540,541	4,689,294,566
2006-2007	444,878.7	2,888,960,769	385,393,086	1,867,723,060	5,142,076,915
2007-2008	446,874.0	3,131,495,347	377,006,174	1,937,863,161	5,446,364,682
2008-2009+	447,961.0	3,297,389,000	390,000,000	1,960,000,000	5,647,389,000
2009-2010+	448,961.0	3,008,275,000	635,313,000	2,003,801,000	5,647,389,000

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expenditures	Total % Increase
1997-1998	4,047	422	2,359	6,828	4.16%
1998-1999	4,533	451	2,238	7,223	5.79%
1999-2000	4,704	492	2,388	7,585	5.01%
2000-2001	4,816	584	2,624	8,024	5.79%
2001-2002	4,941	696	2,851	8,488	5.78%
2002-2003	5,124	766	3,004	8,894	4.78%
2003-2004	4,793	850	3,593	9,235	3.83%
2004-2005	5,346	902	3,459	9,707	5.11%
2005-2006	6,006	865	3,725	10,596	9.16%
2006-2007	6,494	866	4,198	11,558	9.08%
2007-2008	7,008	844	4,336	12,188	5.45%
2008-2009+	7,361	871	4,375	12,607	3.44%
2009-2010+	6,701	1,415	4,463	12,579	-0.22%

+2008-2009 and 2009-2010 are estimates. Approximate \$242 million of one-time federal money for FY 2010. According to federal law, this amount will decrease slightly in FY 2011 and be eliminated in FY 2012.

*September 20th Full-Time Equivalency Enrollment (includes 4yr old at risk). Beginning with the 2005-06 school year, enrollment includes February 20 FTE enrollment for military districts based on 2005 House Bill 2059.

**Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4Yr Old (beginning 2005-06 and thereafter), At-Risk K-12 (beginning 2005-06 and thereafter), Adult Education, Adult Supplemental Education, Bilingual Education, Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, School Retirement, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, unbudgeted federal funds, and Gifts and Grants, which were collected beginning with 2002-03.

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved for a bond issue, the expenditures would be higher in the year that the district begins making bond payments.

- Effective July 1, 2002, USD #280-Morland and USD #281-Hill City consolidated into USD #281 – Hill City.
- Effective July 1, 2003, USD #317-Herndon and USD #318-Atwood consolidated into USD #105 – Rawlins County.
- Effective July 1, 2004, USD #302-Ransom and USD #304-Bazine consolidated into USD #106 – Western Plains.
- Effective July 1, 2005, USD #301-NesTreLaGo dissolved with most of their students going to USD #106 – Western Plains.
- Effective July 1, 2006, USD #104-White Rock and USD #278-Mankato consolidated into USD #107 – Rock Hills.
- Effective July 1, 2006, USD #221-North Central and USD #222-Washington consolidated into USD #108 – Washington Co. Schs.
- Effective July 1, 2006, USD #427-Belleville and USD #455-Cuba consolidated into USD #109 – Republic Co.
- Effective July 1, 2006, USD #295-Prairie Heights dissolved with most of their students going to USD #412 – Hoxie.
- Effective July 1, 2008, USD #238-West Smith County and USD #324-Eastern Heights consolidated into USD #110 – Thunder Ridge.

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Functional Cost Above Median within District Enrollment Size FY 2009 Budget

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USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
213	West Solomon Valley Sch	37.7	6,347	0	1,923	559	0	0	0	0
228	Hanston	72.5	0	0	0	58	546	0	1,052	882
468	Healy Public Schools	73.5	4,968	685	254	599	36	0	137	0
291	Grinnell Public Schools	81.5	0	87	154	0	0	315	64	42
275	Triplains	86.5	250	0	98	0	0	3	0	0
279	Jewell	90.5	4,289	1,142	0	0	0	0	0	0
314	Brewster	91.5	0	0	0	0	100	321	680	0
242	Weskan	98.0	0	179	0	50	0	78	0	5
390	Hamilton	99.5	0	0	0	0	460	0	0	1,481
Savings: Avg. FTE / Total Category		731.2	1,387	244	153	101	133	86	210	294
502	Lewis	101.6	9,672	76	0	724	0	34	1,348	1,567
292	Wheatland	112.5	4,892	196	224	367	94	60	532	475
476	Copeland	112.5	6,483	0	94	681	0	0	801	695
399	Paradise	125.6	3,890	1,003	0	269	559	41	1,521	856
103	Cheylin	130.5	2,874	313	0	1,721	0	0	947	783
511	Attica	138.5	0	468	146	694	114	238	1,389	416
474	Haviland	139.0	2,610	74	141	987	0	0	283	0
285	Cedar Vale	139.5	0	498	0	684	0	185	0	0
401	Chase-Raymond	140.5	1,938	1,503	587	60	405	328	1,029	0
299	Sylvan Grove	144.6	1,559	87	154	141	161	212	0	275
496	Pawnee Heights	147.1	1,800	0	0	134	746	0	0	472
433	Midway Schools	156.9	2,215	0	255	0	0	0	143	1,190
106	Western Plains	160.2	3,766	72	70	636	69	63	0	610
225	Fowler	162.0	1,184	415	58	0	221	126	94	1,098
269	Palco	164.0	1,575	0	0	325	506	0	819	1,540
326	Logan	167.5	1,469	0	65	204	75	0	150	375
403	Otis-Bison	171.3	1,101	99	190	636	225	337	186	1,438
471	Dexter	173.0	0	0	0	1,072	0	409	0	82
332	Cunningham	176.5	2,361	176	0	358	408	232	641	908
387	Altoona-Midway	179.5	3,259	231	25	338	408	0	571	1,419
283	Elk Valley	185.0	296	0	0	152	0	0	0	1,210
359	Argonia Public Schools	186.5	258	0	0	135	176	118	0	192
316	Golden Plains	189.4	0	0	279	0	0	298	0	0
451	B & B	192.5	2,651	0	0	230	0	99	0	4

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-4
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USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
241	Wallace County Schools	193.5	668	233	0	150	383	0	1,053	0
384	Blue Valley	198.9	497	9	500	671	153	0	241	82
217	Rolla	200.0	16,636	0	0	398	54	77	863	0
212	Northern Valley	206.5	0	0	0	273	110	84	423	0
209	Moscow Public Schools	208.7	2,092	0	120	168	59	0	853	419
422	Greensburg	210.5	6,288	88	87	169	415	226	940	963
200	Greeley County Schools	211.0	0	294	0	22	105	5	711	692
371	Montezuma	214.9	2,917	0	108	444	332	0	0	0
220	Ashland	217.2	0	0	153	103	12	0	345	40
255	South Barber	220.5	0	0	286	5	470	37	109	116
425	Highland	220.5	2,476	0	31	0	112	0	730	540
360	Caldwell	221.0	1,177	0	0	295	176	0	0	0
479	Crest	221.0	725	82	89	0	65	0	0	736
354	Clafin	222.1	408	141	160	15	134	0	392	0
509	South Haven	225.5	49	533	0	66	0	0	0	0
386	Madison-Virgil	226.5	0	254	0	0	9	0	0	0
424	Mullinville	226.6	0	0	0	0	0	0	0	105
477	Ingalls	228.5	0	0	0	0	0	64	45	242
397	Centre	229.2	646	42	288	0	60	87	117	644
334	Southern Cloud	231.5	700	0	183	0	680	775	498	931
459	Bucklin	232.9	670	0	0	31	195	0	0	0
369	Burton	244.7	0	0	270	88	0	0	0	0
411	Goessel	245.3	2,327	0	0	11	99	62	916	89
227	Jetmore	251.5	0	95	0	56	0	0	1,138	57
482	Dighton	253.0	0	43	86	123	283	0	525	0
426	Pike Valley	253.5	0	435	0	129	11	268	148	769
432	Victoria	257.5	0	238	35	0	164	0	66	0
245	LeRoy-Gridley	259.5	0	82	0	0	56	0	0	241
293	Quinter Public Schools	261.0	1,531	76	0	34	232	0	0	225
107	Rock Hills	265.0	911	437	120	12	467	0	782	1,724
349	Stafford	266.7	2,321	452	184	0	197	151	0	778
456	Marais Des Cygnes Valley	267.0	152	0	0	80	256	0	0	0
311	Pretty Prairie	269.4	0	0	133	0	55	12	0	184
219	Minneola	271.0	0	0	0	0	0	81	20	0
303	Ness City	274.5	0	102	195	103	0	247	378	367
216	Deerfield	278.0	2,717	63	354	366	201	132	310	0

Compiled by Flint Hills Center for Public Policy; Source: Kansas Dept. of Education USD 238 and USD 324 merged into USD 110 July 1, 2009 but no budget submitted.

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

5-11

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
224	Clifton-Clyde	292.5	332	0	0	0	6	0	0	0
412	Hoxie Community Schools	292.9	0	0	0	199	0	0	0	0
492	Flinthills	294.8	0	285	0	0	0	2	0	528
488	Axtell	296.7	0	0	233	128	96	0	108	561
271	Stockton	297.1	0	254	0	312	0	0	17	0
297	St Francis Comm Sch	297.5	1,258	0	18	0	0	0	209	124
444	Little River	299.3	0	0	0	311	437	0	0	0
395	LaCrosse	299.5	0	0	0	19	0	0	0	0
351	Macksville	301.9	861	0	0	235	0	0	0	0
347	Kinsley-Offerle	302.6	2,439	78	2	57	115	0	0	0
310	Fairfield	303.7	0	0	279	560	327	0	0	1,071
300	Comanche County	307.0	10	84	168	0	0	102	515	352
486	Elwood	309.9	0	0	0	0	0	338	0	0
105	Rawlins County	317.5	0	0	0	0	0	0	69	0
322	Onaga-Havensville-Wheaton	317.5	0	130	464	0	192	463	0	38
256	Marmaton Valley	321.0	0	0	0	0	0	0	0	245
454	Burlingame Public School	329.3	0	0	0	0	0	55	0	0
398	Peabody-Burns	335.0	0	515	77	0	218	20	0	0
392	Osborne County	335.3	0	0	0	0	0	0	0	0
462	Central	336.5	0	0	129	0	29	174	383	133
223	Barnes	336.6	520	47	0	0	0	28	118	37
298	Lincoln	337.0	0	0	0	0	0	0	0	0
429	Troy Public Schools	337.5	1,170	0	0	0	0	147	38	0
358	Oxford	340.6	0	51	181	0	41	89	12	0
507	Satanta	343.0	1,056	225	50	340	26	0	664	0
381	Spearville	352.0	0	0	0	13	0	434	0	0
282	West Elk	355.2	6,486	1,530	0	173	651	0	0	341
272	Waconda	357.4	0	0	0	0	404	548	739	0
438	Skyline Schools	358.0	0	0	0	0	0	12	0	142
344	Pleasanton	359.0	0	0	0	12	448	0	0	0
335	North Jackson	360.0	90	97	0	0	0	61	335	257
350	St John-Hudson	362.7	37	0	30	0	0	176	147	0
498	Valley Heights	363.0	206	494	90	0	0	0	210	0
286	Chautauqua Co Community	364.0	0	0	132	0	0	0	0	980
281	Graham County	365.6	631	0	28	0	0	96	0	317
294	Oberlin	366.2	252	0	0	0	84	219	0	323

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-6

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
388	Ellis	367.6	0	64	96	0	0	0	0	0
419	Canton-Galva	367.8	0	0	125	0	279	72	93	0
270	Plainville	381.9	0	131	0	0	0	0	0	0
393	Solomon	389.6	0	39	0	10	0	0	0	0
463	Udall	391.2	0	0	0	724	0	0	0	0
366	Woodson	399.0	0	254	0	0	0	94	25	0
108	Washington Co. Schools	400.5	2,114	216	285	0	0	31	926	524
406	Wathena	401.0	0	0	372	0	154	99	0	0
338	Valley Falls	409.3	0	0	133	424	0	22	0	0
274	Oakley	411.7	0	0	0	0	0	0	0	0
481	Rural Vista	416.0	0	38	96	0	0	21	31	231
284	Chase County	417.5	0	645	5	0	0	0	11	0
452	Stanton County	423.2	306	0	0	0	241	0	91	0
355	Ellinwood Public Schools	425.7	198	0	0	0	0	214	0	0
467	Leoti	426.1	0	183	104	0	0	0	443	0
421	Lyndon	432.0	0	0	0	36	0	0	0	0
235	Uniontown	433.4	440	392	0	0	0	0	0	74
423	Moundridge	434.5	0	0	156	0	0	170	0	0
442	Nemaha Valley Schools	439.0	4,649	1,169	39	312	0	0	0	0
208	Wakeeney	443.0	253	0	0	0	0	47	0	0
448	Inman	445.3	0	0	0	0	0	7	0	0
237	Smith Center	446.0	0	0	54	0	0	75	0	0
307	EI-Saline	451.0	0	0	187	0	0	322	41	476
328	Lorraine	453.0	0	42	87	0	0	194	0	0
226	Meade	458.9	0	90	15	0	0	153	0	0
374	Sublette	461.4	624	32	0	0	0	0	31	0
329	Mill Creek Valley	463.1	0	20	101	0	66	52	0	79
494	Syracuse	469.5	0	49	0	407	0	57	0	0
504	Oswego	473.6	185	146	102	0	187	0	52	0
330	Mission Valley	475.0	329	356	601	0	280	62	149	465
109	Republic County	480.0	0	587	579	0	112	0	107	319
339	Jefferson County North	488.0	0	0	0	0	0	0	0	0
258	Humboldt	493.0	0	87	0	66	0	0	0	0
		38,293.9	702	128	82	103	93	72	159	196

Compiled by Flint Hills Center for Public Policy; Source: Kansas Dept. of Education USD 238 and USD 324 merged into USD 110 July 1, 2009 but no budget submitted.

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-7

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
254	Barber County North	500.5	1,201	2	32	66	50	0	155	283
505	Chetopa-St. Paul	502.4	1,794	0	545	234	0	26	0	226
252	Southern Lyon County	511.3	216	339	52	44	0	0	0	466
206	Remington-Whitewater	511.8	850	0	0	0	0	0	13	371
251	North Lyon County	513.0	130	61	20	52	159	43	123	365
487	Herington	516.4	103	2	186	75	0	0	0	0
342	McLouth	516.7	0	5	0	0	0	254	0	130
341	Oskaloosa Public Schools	523.6	913	0	0	191	0	0	442	485
376	Sterling	523.6	887	17	0	12	0	49	119	229
380	Vermillion	525.0	0	107	0	19	0	0	0	160
346	Jayhawk	525.9	990	130	0	184	80	0	0	315
246	Northeast	527.5	361	61	447	287	258	0	0	0
356	Conway Springs	528.4	0	0	0	0	133	161	235	436
439	Sedgwick Public Schools	532.0	0	0	73	4	0	0	0	291
288	Central Heights	543.0	374	142	0	160	0	0	280	411
243	Lebo-Waverly	547.0	266	0	0	3	17	0	0	71
101	Erie-Galesburg	547.3	1,976	0	311	0	178	173	75	316
205	Bluestem	582.9	1,124	113	194	410	267	0	91	499
410	Durham-Hillsboro-Lehigh	590.8	220	217	286	80	47	37	273	75
408	Marion-Florence	597.8	0	0	14	0	0	1	0	0
389	Eureka	598.5	288	66	0	196	33	6	351	339
239	North Ottawa County	602.9	10	247	15	82	25	0	0	247
431	Hoisington	607.5	0	0	219	175	0	35	25	0
240	Twin Valley	610.5	26	75	120	55	172	0	0	652
430	South Brown County	635.5	2,332	110	0	160	288	0	1,278	0
215	Lakin	637.0	497	0	4	263	219	58	302	409
327	Ellsworth	639.6	0	0	0	92	0	191	326	243
420	Osage City	644.1	129	0	64	0	0	0	0	0
378	Riley County	646.3	0	0	197	178	25	0	0	110
102	Cimarron-Ensign	650.0	0	0	0	0	0	0	0	0
325	Phillipsburg	655.0	0	0	0	0	161	594	87	0
449	Easton	671.1	0	0	0	0	121	113	0	145
218	Elkhart	676.3	317	0	0	75	0	0	0	0
306	Southeast Of Saline	679.6	0	0	0	47	0	0	0	0
377	Atchison Co Comm Schools	683.6	28	0	0	0	75	21	201	475
211	Norton Community Schools	684.0	0	0	0	0	0	332	0	31

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-8

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
357	Belle Plaine	691.3	1,822	38	0	6	0	0	99	0
287	West Franklin	699.0	1,209	102	115	0	0	176	915	276
247	Cherokee	706.5	810	0	0	0	55	0	0	50
273	Beloit	713.9	3,787	1,674	480	280	0	0	0	0
483	Kismet-Plains	714.5	868	112	0	0	62	0	109	145
372	Silver Lake	716.4	0	267	231	28	0	166	0	0
461	Neodesha	716.4	0	152	200	0	151	8	229	0
499	Galena	728.0	1,572	0	34	0	242	51	127	0
405	Lyons	737.1	5,377	828	313	380	131	20	125	0
364	Marysville	740.0	4,180	373	158	0	165	17	0	308
484	Fredonia	744.1	0	62	169	26	200	23	0	0
417	Morris County	764.4	468	0	0	0	86	0	0	0
396	Douglass Public Schools	776.5	0	0	0	0	0	129	0	0
268	Cheney	777.3	0	83	194	0	0	184	73	0
440	Halstead	789.6	0	0	210	0	22	19	46	0
436	Caney Valley	807.0	0	0	0	0	0	119	0	0
323	Rock Creek	813.7	0	0	0	0	0	0	33	107
361	Anthony-Harper	818.2	0	5	40	64	123	260	247	153
460	Hesston	820.0	0	0	359	0	0	0	0	0
244	Burlington	820.4	1,255	1,209	681	49	0	22	948	0
249	Frontenac Public Schools	827.5	0	0	0	0	0	0	0	0
404	Riverton	827.5	0	52	0	201	78	0	0	0
289	Wellsville	836.0	0	40	279	0	0	27	0	0
415	Hiawatha	841.8	318	100	19	0	42	125	0	0
466	Scott County	855.9	0	0	10	0	0	289	73	0
495	Ft Larned	862.0	4,179	636	551	0	427	50	142	0
363	Holcomb	865.0	0	0	0	227	0	0	158	0
447	Cherryvale	878.2	0	0	0	0	0	0	97	0
352	Goodland	906.4	0	8	0	0	52	0	131	0
337	Royal Valley	912.8	0	58	2	26	108	0	808	153
340	Jefferson West	916.0	0	0	0	0	0	8	0	0
407	Russell County	923.2	0	227	0	271	0	0	0	0
315	Colby Public Schools	926.4	0	225	559	0	0	86	20	0
508	Baxter Springs	926.5	575	0	0	0	0	0	0	0
343	Perry Public Schools	929.2	52	0	0	0	37	0	0	0
362	Prairie View	933.5	0	590	0	0	0	69	267	932

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

6-11

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
441	Sabetha	935.5	0	191	0	296	155	0	0	0
210	Hugoton Public Schools	947.7	0	0	362	0	102	0	336	755
473	Chapman	973.0	268	0	159	49	0	31	1,246	393
312	Haven Public Schools	992.5	0	0	0	0	144	0	0	106
248	Girard	996.5	0	0	0	0	0	25	0	42
		55,095.8	520	119	104	61	60	51	143	135
400	Smoky Valley	1,016.4	0	0	360	0	178	13	190	318
331	Kingman - Norwich	1,033.3	133	117	0	0	0	157	159	171
336	Holton	1,052.3	5,294	2,488	164	61	19	0	0	0
333	Concordia	1,062.1	4,147	731	230	0	340	580	462	0
382	Pratt	1,089.4	1,074	0	268	0	208	0	582	0
365	Garnett	1,107.2	0	0	0	0	131	0	0	229
434	Santa Fe Trail	1,115.2	640	4	0	38	109	127	0	55
367	Osawatomie	1,121.0	372	0	0	368	128	0	167	8
321	Kaw Valley	1,122.0	822	674	143	20	0	0	335	0
309	Nickerson	1,139.4	0	18	0	178	221	196	250	397
493	Columbus	1,152.6	0	240	0	0	147	142	0	310
264	Clearwater	1,280.7	0	0	234	13	88	101	187	201
320	Wamego	1,292.0	1,911	639	199	47	0	609	148	0
503	Parsons	1,343.4	969	0	141	43	26	0	4	0
379	Clay Center	1,358.4	1,975	684	105	173	90	9	0	141
348	Baldwin City	1,359.4	0	0	0	0	251	0	0	0
257	Iola	1,392.5	455	0	0	0	142	72	197	45
491	Eudora	1,396.3	1,572	2,806	46	0	0	0	0	0
435	Abilene	1,495.5	0	39	0	0	0	0	0	14
409	Atchison Public Schools	1,580.0	231	492	0	35	189	0	124	70
506	Labette County	1,580.6	0	0	0	0	0	0	237	399
203	Piper-Kansas City	1,581.5	0	0	0	7	32	177	0	0
214	Ulysses	1,591.0	453	62	0	156	120	0	255	136
375	Circle	1,593.8	0	0	121	0	0	0	0	10
353	Wellington	1,642.9	6	0	62	0	0	0	0	171
416	Louisburg	1,644.7	0	0	0	44	0	0	61	0
394	Rose Hill Public Schools	1,660.4	0	0	83	0	0	48	0	0
464	Tonganoxie	1,772.4	0	0	0	27	0	88	0	295

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-10

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
413	Chanute Public Schools	1,773.0	460	0	64	0	0	0	228	0
445	Coffeyville	1,800.2	413	223	0	0	0	0	0	0
263	Mulvane	1,817.0	0	131	39	303	0	71	64	0
446	Independence	1,832.0	0	156	0	73	0	0	0	0
207	Ft Leavenworth	1,859.4	0	365	49	32	0	181	0	0
267	Renwick	1,927.8	0	0	5	0	0	0	0	42
234	Fort Scott	1,947.5	0	0	0	0	0	87	0	0
490	El Dorado	1,992.9	6,654	1,783	204	163	7	80	1,145	0
		52,526.2	734	311	63	50	57	70	132	77
368	Paola	2,027.9	6,114	100	0	159	0	4	0	182
458	Basehor-Linwood	2,139.1	0	0	0	0	0	65	0	201
402	Augusta	2,141.1	0	0	0	0	0	196	0	0
313	Buhler	2,145.5	0	0	0	0	37	236	146	480
230	Spring Hill	2,224.7	0	0	10	0	0	212	92	35
418	McPherson	2,259.8	3,467	617	99	67	16	0	602	0
204	Bonner Springs	2,279.6	0	0	345	198	164	34	0	0
469	Lansing	2,402.8	0	0	0	0	0	0	0	0
290	Ottawa	2,411.9	434	88	242	148	48	0	187	0
465	Winfield	2,430.7	2,911	955	0	69	37	0	72	0
262	Valley Center Pub Sch	2,523.3	0	0	17	0	0	18	0	144
250	Pittsburg	2,638.1	0	80	79	0	0	0	0	149
470	Arkansas City	2,709.3	436	0	177	0	75	0	0	136
489	Hays	2,758.2	3,768	406	0	71	305	0	0	0
428	Great Bend	2,972.8	4,158	51	0	175	0	0	76	0
		36,064.8	1,450	156	65	60	48	46	76	84
450	Shawnee Heights	3,362.4	0	26	0	2	0	0	13	190
373	Newton	3,383.4	2,238	328	117	2	103	0	0	0
345	Seaman	3,467.7	0	0	51	0	0	0	0	285
202	Turner-Kansas City	3,853.7	88	0	0	136	75	96	1,316	86
453	Leavenworth	3,857.2	3,159	1,028	0	386	156	0	260	0
480	Liberal	4,257.7	0	0	0	0	0	0	101	0
253	Emporia	4,307.1	3,059	308	218	149	0	0	49	74

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Functional Cost Above Median within District Enrollment Size FY 2009 Budget

11-11

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Trans.
231	Gardner Edgerton	4,332.4	0	0	0	218	39	0	68	111
385	Andover	4,538.3	0	0	0	41	0	0	0	0
308	Hutchinson Public Schools	4,542.4	531	139	130	0	36	69	147	0
261	Haysville	4,647.8	0	264	269	0	57	77	0	71
265	Goddard	4,809.8	0	0	0	0	0	16	54	142
437	Auburn Washburn	5,356.4	0	0	0	0	0	115	0	70
443	Dodge City	5,550.7	724	0	20	0	100	44	597	0
383	Manhattan-Ogden	5,840.7	0	58	52	0	21	0	0	0
232	De Soto	6,070.0	54	0	0	75	0	21	0	131
260	Derby	6,262.3	0	0	0	0	0	0	0	0
266	Maize	6,327.9	12	0	0	62	0	0	0	48
457	Garden City	6,751.5	139	239	313	41	65	99	0	0
305	Salina	6,959.3	3,726	728	452	0	0	140	87	0
475	Geary County Schools	7,242.9	0	204	142	0	189	142	0	0
		105,721.6	633	159	95	47	41	45	113	50
497	Lawrence	10,418.4	0	0	0	0	0	0	0	105
501	Topeka Public Schools	12,903.4	1,684	160	0	38	105	66	0	0
500	Kansas City	18,427.1	3,056	0	252	81	57	0	403	163
229	Blue Valley	19,939.4	0	0	176	0	0	0	0	0
233	Olathe	25,190.1	235	105	0	0	0	0	14	0
512	Shawnee Mission Pub Sch	26,579.0	0	0	0	0	0	930	0	0
259	Wichita	45,579.7	0	253	193	23	197	31	212	205
		159,037.1	528	102	107	19	71	170	110	84

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-12

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
<u>213</u>	West Solomon Valley Sch	37.7	0	0	0	0	0	8,829	8,829
<u>228</u>	Hanston	72.5	1	0	374	0	661	3,574	3,200
<u>468</u>	Healy Public Schools	73.5	0	0	0	310	438	7,427	7,116
<u>291</u>	Grinnell Public Schools	81.5	0	0	958	0	0	1,620	661
<u>275</u>	Triplains	86.5	0	0	0	0	0	351	351
<u>279</u>	Jewell	90.5	0	0	3,691	0	116	9,239	5,548
<u>314</u>	Brewster	91.5	0	0	90	0	0	1,192	1,102
<u>242</u>	Weskan	98.0	0	0	0	0	0	312	312
<u>390</u>	Hamilton	99.5	0	0	0	0	105	2,047	2,047
Savings: Avg. FTE / Total Category		731.2	0	0	612	31	138	3,391	2,748
<u>502</u>	Lewis	101.6	0	49	2,684	0	517	16,672	13,939
<u>292</u>	Wheatland	112.5	0	133	60	0	593	7,627	7,434
<u>476</u>	Copeland	112.5	0	0	401	1,311	799	11,265	9,552
<u>399</u>	Paradise	125.6	0	0	0	0	495	8,633	8,633
<u>103</u>	Cheylin	130.5	0	192	19	0	0	6,850	6,639
<u>511</u>	Attica	138.5	22	289	1,243	0	58	5,078	3,546
<u>474</u>	Haviland	139.0	0	0	0	0	508	4,602	4,602
<u>285</u>	Cedar Vale	139.5	72	0	0	0	42	1,481	1,481
<u>401</u>	Chase-Raymond	140.5	0	0	0	637	0	6,487	5,850
<u>299</u>	Sylvan Grove	144.6	0	0	0	0	136	2,725	2,725
<u>496</u>	Pawnee Heights	147.1	27	0	229	0	637	4,044	3,815
<u>433</u>	Midway Schools	156.9	0	0	396	0	273	4,472	4,076
<u>106</u>	Western Plains	160.2	0	0	0	245	277	5,808	5,563
<u>225</u>	Fowler	162.0	0	0	964	0	281	4,440	3,476
<u>269</u>	Palco	164.0	0	34	627	0	43	5,469	4,808
<u>326</u>	Logan	167.5	0	85	0	0	136	2,560	2,475
<u>403</u>	Otis-Bison	171.3	0	58	0	0	278	4,549	4,490
<u>471</u>	Dexter	173.0	636	0	16	0	0	2,216	2,199
<u>332</u>	Cunningham	176.5	1	28	288	0	247	5,649	5,333
<u>387</u>	Altoona-Midway	179.5	0	0	552	0	246	7,050	6,497
<u>283</u>	Elk Valley	185.0	0	0	0	663	78	2,400	1,737
<u>359</u>	Argonia Public Schools	186.5	0	107	430	0	0	1,417	879
<u>316</u>	Golden Plains	189.4	0	42	0	197	297	1,113	874
<u>451</u>	B & B	192.5	0	0	1,905	0	10	4,899	2,994

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-13

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
241	Wallace County Schools	193.5	0	0	0	1,140	162	3,789	2,649
384	Blue Valley	198.9	0	0	0	703	269	3,126	2,423
217	Rolla	200.0	0	0	0	2,588	48	20,664	18,076
212	Northern Valley	206.5	0	0	0	0	25	915	915
209	Moscow Public Schools	208.7	0	144	1,176	0	0	5,031	3,711
422	Greensburg	210.5	0	7,702	82,963	0	401	100,241	9,577
200	Greeley County Schools	211.0	0	47	149	0	420	2,444	2,248
371	Montezuma	214.9	0	0	43	1,137	0	4,981	3,801
220	Ashland	217.2	0	0	17	0	32	701	685
255	South Barber	220.5	0	0	345	0	118	1,486	1,140
425	Highland	220.5	0	0	0	0	168	4,057	4,057
360	Caldwell	221.0	0	0	2,527	1,572	0	5,747	1,648
479	Crest	221.0	0	136	1,152	0	166	3,151	1,864
354	Clafin	222.1	0	23	0	0	147	1,420	1,397
509	South Haven	225.5	0	0	0	696	0	1,344	648
386	Madison-Virgil	226.5	0	0	1,204	0	317	1,784	580
424	Mullinville	226.6	37	0	0	0	0	142	142
477	Ingalls	228.5	0	0	0	0	0	352	352
397	Centre	229.2	17	22	224	216	116	2,478	2,017
334	Southern Cloud	231.5	0	22	30	0	79	3,898	3,846
459	Bucklin	232.9	0	0	0	0	21	917	917
369	Burrton	244.7	0	0	1,379	369	0	2,106	358
411	Goessel	245.3	0	0	0	765	0	4,269	3,504
227	Jetmore	251.5	0	0	0	1,215	0	2,562	1,347
482	Dighton	253.0	0	10	0	0	0	1,071	1,061
426	Pike Valley	253.5	0	0	0	0	0	1,760	1,760
432	Victoria	257.5	0	58	0	0	0	563	504
245	LeRoy-Gridley	259.5	0	46	141	0	161	726	539
293	Quinter Public Schools	261.0	29	0	0	0	355	2,482	2,482
107	Rock Hills	265.0	0	0	0	68	307	4,830	4,762
349	Stafford	266.7	0	131	2,948	1,039	226	8,428	4,310
456	Marais Des Cygnes Valley	267.0	0	19	412	0	0	919	488
311	Pretty Prairie	269.4	0	0	0	382	0	765	383
219	Minneola	271.0	0	0	0	945	584	1,630	685
303	Ness City	274.5	0	182	851	74	0	2,498	1,391
216	Deerfield	278.0	180	180	781	0	108	5,393	4,432

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-14

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
224	Clifton-Clyde	292.5	2	21	173	0	0	534	340
412	Hoxie Community Schools	292.9	0	0	0	0	0	199	199
492	Flinthills	294.8	0	0	0	929	0	1,743	815
488	Axtell	296.7	0	0	0	706	138	1,971	1,265
271	Stockton	297.1	0	0	2,925	0	77	3,585	660
297	St Francis Comm Sch	297.5	0	134	3,875	0	416	6,035	2,026
444	Little River	299.3	0	0	120	438	29	1,334	776
395	LaCrosse	299.5	0	6	1,137	0	87	1,250	107
351	Macksville	301.9	0	0	0	0	165	1,262	1,262
347	Kinsley-Offerle	302.6	0	0	2	0	362	3,056	3,053
310	Fairfield	303.7	0	49	1,358	0	361	4,006	2,598
300	Comanche County	307.0	0	0	1,307	0	202	2,740	1,433
486	Elwood	309.9	0	0	0	686	71	1,096	409
105	Rawlins County	317.5	0	47	1,044	0	0	1,160	69
322	Onaga-Havensville-Wheaton	317.5	0	0	0	682	0	1,970	1,288
256	Marmaton Valley	321.0	0	16	0	457	328	1,045	573
454	Burlingame Public School	329.3	0	76	273	929	0	1,333	55
398	Peabody-Burns	335.0	0	0	0	1,235	0	2,065	830
392	Osborne County	335.3	0	9	0	524	0	533	0
462	Central	336.5	0	0	0	797	0	1,645	848
223	Barnes	336.6	0	30	0	427	11	1,217	761
298	Lincoln	337.0	0	0	0	1,014	0	1,014	0
429	Troy Public Schools	337.5	0	15	0	0	173	1,543	1,528
358	Oxford	340.6	19	0	0	1,011	0	1,403	392
507	Satanta	343.0	0	146	1,187	0	0	3,694	2,361
381	Spearville	352.0	0	0	177	680	0	1,304	447
282	West Elk	355.2	0	70	1,324	0	110	10,686	9,292
272	Waconda	357.4	0	0	0	0	350	2,041	2,041
438	Skyline Schools	358.0	0	11	0	0	0	165	154
344	Pleasanton	359.0	0	0	0	157	0	617	460
335	North Jackson	360.0	0	83	1,382	313	28	2,647	869
350	St John-Hudson	362.7	0	4	0	461	0	856	390
498	Valley Heights	363.0	0	138	402	422	68	2,030	1,067
286	Chautauqua Co Community	364.0	0	0	2,185	0	0	3,298	1,112
281	Graham County	365.6	0	68	149	0	0	1,288	1,071
294	Oberlin	366.2	0	0	735	0	0	1,614	878

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-15

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						Total Spending	Operating Costs
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
388	Ellis	367.6	0	68	0	0	0	228	160	
419	Canton-Galva	367.8	0	0	234	850	78	1,731	646	
270	Plainville	381.9	0	79	747	768	48	1,772	179	
393	Solomon	389.6	0	0	0	495	0	544	49	
463	Udall	391.2	0	0	165	480	0	1,369	724	
366	Woodson	399.0	0	25	0	0	0	398	373	
108	Washington Co. Schools	400.5	0	125	0	551	0	4,772	4,095	
406	Wathena	401.0	0	0	0	0	0	625	625	
338	Valley Falls	409.3	0	0	171	98	0	848	579	
274	Oakley	411.7	0	73	756	0	0	829	0	
481	Rural Vista	416.0	0	96	0	584	0	1,098	417	
284	Chase County	417.5	0	0	157	365	0	1,183	661	
452	Stanton County	423.2	0	236	1,329	0	121	2,323	758	
355	Ellinwood Public Schools	425.7	0	0	0	1,122	0	1,534	412	
467	Leoti	426.1	0	117	2,137	0	0	2,985	731	
421	Lyndon	432.0	0	12	1,878	0	0	1,926	36	
235	Uniontown	433.4	0	0	15	231	0	1,154	907	
423	Moundridge	434.5	0	0	0	861	0	1,186	326	
442	Nemaha Valley Schools	439.0	0	446	15,543	655	0	22,815	6,170	
208	Wakeeney	443.0	0	181	0	392	0	872	300	
448	Inman	445.3	0	34	0	864	0	905	7	
237	Smith Center	446.0	0	112	683	137	0	1,061	130	
307	Ell-Saline	451.0	0	89	389	410	0	1,914	1,026	
328	Lorraine	453.0	0	575	305	1,448	0	2,651	323	
226	Meade	458.9	0	65	0	666	0	990	259	
374	Sublette	461.4	0	33	0	1,147	8	1,875	696	
329	Mill Creek Valley	463.1	0	15	0	1,033	0	1,366	318	
494	Syracuse	469.5	0	53	0	1,433	5	2,004	518	
504	Oswego	473.6	0	53	568	442	27	1,761	698	
330	Mission Valley	475.0	0	0	0	906	0	3,148	2,242	
109	Republic County	480.0	0	0	0	747	0	2,451	1,704	
339	Jefferson County North	488.0	0	0	0	917	0	917	0	
258	Humboldt	493.0	0	0	0	1,345	0	1,498	153	
		38,293.9	5	89	1,029	411	76	3,146	1,617	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-16

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
254	Barber County North	500.5	0	0	1,490	103	248	3,630	2,036
505	Chetopa-St. Paul	502.4	0	221	175	240	229	3,691	3,055
252	Southern Lyon County	511.3	0	27	563	977	255	2,938	1,371
206	Remington-Whitewater	511.8	0	0	46	273	0	1,553	1,234
251	North Lyon County	513.0	21	0	0	69	8	1,050	981
487	Herington	516.4	0	21	0	0	0	387	365
342	McLouth	516.7	0	31	0	0	0	420	389
341	Oskaloosa Public Schools	523.6	0	0	225	0	203	2,459	2,234
376	Sterling	523.6	0	31	0	0	3	1,345	1,315
380	Vermillion	525.0	0	0	1,743	0	0	2,029	286
346	Jayhawk	525.9	0	183	771	0	104	2,758	1,804
246	Northeast	527.5	0	0	0	110	293	1,818	1,708
356	Conway Springs	528.4	0	0	0	1,082	40	2,087	1,005
439	Sedgwick Public Schools	532.0	0	30	947	36	47	1,428	414
288	Central Heights	543.0	0	20	80	0	14	1,481	1,381
243	Lebo-Waverly	547.0	0	45	1,551	213	441	2,607	798
101	Erie-Galesburg	547.3	5	193	1,026	528	224	5,007	3,259
205	Bluestem	582.9	0	3	0	547	0	3,247	2,698
410	Durham-Hillsboro-Lehigh	590.8	0	0	0	0	0	1,235	1,235
408	Marion-Florence	597.8	50	0	147	339	84	635	150
389	Eureka	598.5	0	76	0	837	0	2,192	1,279
239	North Ottawa County	602.9	0	241	541	0	120	1,529	746
431	Hoisington	607.5	0	0	0	919	83	1,455	536
240	Twin Valley	610.5	0	17	1,346	323	37	2,824	1,138
430	South Brown County	635.5	0	0	0	87	20	4,274	4,187
215	Lakin	637.0	0	0	2,852	912	0	5,516	1,752
327	Ellsworth	639.6	0	0	25	0	0	875	851
420	Osage City	644.1	0	70	149	208	40	659	232
378	Riley County	646.3	0	101	0	73	191	875	700
102	Cimarron-Ensign	650.0	0	0	0	113	0	113	0
325	Phillipsburg	655.0	0	69	0	0	30	941	872
449	Easton	671.1	0	31	49	391	104	955	483
218	Elkhart	676.3	0	0	679	0	0	1,071	392
306	Southeast Of Saline	679.6	0	0	0	0	0	47	47
377	Atchison Co Comm Schools	683.6	1	0	0	0	82	884	884
211	Norton Community Schools	684.0	0	0	434	0	0	798	363

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-17

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median					Total Spending	Operating Costs
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service		
357	Belle Plaine	691.3	0	0	0	340	0	2,306	1,966
287	West Franklin	699.0	0	0	0	0	144	2,938	2,938
247	Cherokee	706.5	0	0	0	0	37	953	953
273	Beloit	713.9	0	33	238	0	0	6,491	6,220
483	Kismet-Plains	714.5	5	5	228	286	122	1,942	1,423
372	Silver Lake	716.4	0	0	0	267	0	959	692
461	Neodesha	716.4	0	0	0	0	57	797	797
499	Galena	728.0	0	0	428	0	154	2,608	2,180
405	Lyons	737.1	0	0	161	0	41	7,375	7,214
364	Marysville	740.0	0	60	0	0	184	5,444	5,384
484	Fredonia	744.1	1	0	200	0	72	753	553
417	Morris County	764.4	0	61	132	0	157	903	711
396	Douglass Public Schools	776.5	3	44	0	270	0	445	132
268	Cheney	777.3	0	57	0	273	0	864	534
440	Halstead	789.6	0	5	0	254	0	556	297
436	Caney Valley	807.0	0	0	172	0	0	291	119
323	Rock Creek	813.7	0	0	339	465	0	944	140
361	Anthony-Harper	818.2	0	84	0	0	0	975	891
460	Hesston	820.0	0	0	71	662	0	1,091	359
244	Burlington	820.4	0	35	654	0	0	4,852	4,163
249	Frontenac Public Schools	827.5	0	83	0	0	0	83	0
404	Riverton	827.5	0	55	407	0	0	794	332
289	Wellsville	836.0	0	4	0	344	0	694	346
415	Hiawatha	841.8	0	10	95	124	0	833	604
466	Scott County	855.9	0	0	0	844	0	1,216	372
495	Ft Larned	862.0	0	0	506	0	111	6,601	6,096
363	Holcomb	865.0	0	0	432	752	0	1,569	385
447	Cherryvale	878.2	0	0	0	0	0	97	97
352	Goodland	906.4	39	44	0	0	0	274	230
337	Royal Valley	912.8	0	0	0	0	4	1,159	1,159
340	Jefferson West	916.0	0	0	0	134	0	142	8
407	Russell County	923.2	0	0	230	0	0	728	498
315	Colby Public Schools	926.4	0	0	0	36	0	926	890
508	Baxter Springs	926.5	0	111	0	0	64	751	639
343	Perry Public Schools	929.2	0	0	0	482	0	571	89
362	Prairie View	933.5	0	116	894	308	223	3,399	2,081

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-18

USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
441	Sabetha	935.5	0	35	0	0	68	745	710
210	Hugoton Public Schools	947.7	0	98	0	0	0	1,654	1,556
473	Chapman	973.0	0	5,131	25,273	0	0	32,550	2,146
312	Haven Public Schools	992.5	0	0	0	102	0	353	250
248	Girard	996.5	0	25	629	0	0	721	67
		55,095.8	2	120	690	177	50	2,232	1,245
400	Smoky Valley	1,016.4	0	0	106	103	2	1,271	1,062
331	Kingman - Norwich	1,033.3	0	0	0	105	0	842	737
336	Holton	1,052.3	0	81	43	0	0	8,150	8,027
333	Concordia	1,062.1	0	5	540	0	119	7,153	6,609
382	Pratt	1,089.4	1	0	472	0	0	2,605	2,133
365	Garnett	1,107.2	0	0	0	0	38	398	398
434	Santa Fe Trail	1,115.2	0	0	0	0	85	1,058	1,058
367	Osawatomie	1,121.0	4	0	0	160	171	1,377	1,217
321	Kaw Valley	1,122.0	0	253	1,506	0	0	3,753	1,994
309	Nickerson	1,139.4	0	8	0	0	74	1,341	1,334
493	Columbus	1,152.6	0	0	42	0	91	972	930
264	Clearwater	1,280.7	0	8	459	3	0	1,294	824
320	Wamego	1,292.0	0	52	25	451	0	4,082	3,554
503	Parsons	1,343.4	0	1	0	592	26	1,800	1,208
379	Clay Center	1,358.4	0	0	119	0	98	3,393	3,274
348	Baldwin City	1,359.4	0	3	4	104	0	361	251
257	Iola	1,392.5	0	0	0	0	343	1,255	1,255
491	Eudora	1,396.3	0	0	0	933	0	5,357	4,424
435	Abilene	1,495.5	0	0	491	0	22	566	75
409	Atchison Public Schools	1,580.0	0	147	0	245	232	1,766	1,373
506	Labette County	1,580.6	0	0	150	0	0	786	636
203	Piper-Kansas City	1,581.5	0	934	0	272	0	1,423	216
214	Ulysses	1,591.0	0	49	239	0	88	1,558	1,270
375	Circle	1,593.8	0	0	241	377	0	748	131
353	Wellington	1,642.9	0	0	0	256	0	496	239
416	Louisburg	1,644.7	0	0	0	1,391	0	1,497	105
394	Rose Hill Public Schools	1,660.4	4	16	903	358	0	1,411	134
464	Tonganoxie	1,772.4	6	0	0	137	102	655	518

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

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USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						Total Spending	Operating Costs
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
413	Chanute Public Schools	1,773.0	0	53	786	313	137	2,041	889	
445	Coffeyville	1,800.2	0	4	250	0	24	915	660	
263	Mulvane	1,817.0	0	41	0	13	0	662	608	
446	Independence	1,832.0	0	8	0	0	213	449	441	
207	Ft Leavenworth	1,859.4	0	743	2,826	0	0	4,196	627	
267	Renwick	1,927.8	0	84	0	602	0	734	48	
234	Fort Scott	1,947.5	0	0	0	0	0	87	87	
490	El Dorado	1,992.9	0	0	0	0	63	10,098	10,098	
		52,526.2	0	76	268	189	54	2,080	1,546	
368	Paola	2,027.9	0	3	0	0	15	6,576	6,574	
458	Basehor-Linwood	2,139.1	0	0	54	254	0	574	266	
402	Augusta	2,141.1	0	21	0	589	0	806	196	
313	Buhler	2,145.5	0	0	0	0	70	970	970	
230	Spring Hill	2,224.7	0	0	0	678	0	1,028	350	
418	McPherson	2,259.8	0	0	0	0	0	4,868	4,868	
204	Bonner Springs	2,279.6	10	0	376	627	0	1,756	752	
469	Lansing	2,402.8	0	0	711	110	0	821	0	
290	Ottawa	2,411.9	0	18	248	219	0	1,634	1,148	
465	Winfield	2,430.7	80	0	0	0	0	4,123	4,123	
262	Valley Center Pub Sch	2,523.3	0	10	0	834	37	1,061	217	
250	Pittsburg	2,638.1	0	0	37	0	155	500	463	
470	Arkansas City	2,709.3	2	39	0	0	0	865	826	
489	Hays	2,758.2	0	20	73	0	135	4,777	4,684	
428	Great Bend	2,972.8	7	12	568	0	40	5,087	4,507	
		36,064.8	7	9	146	212	33	2,391	2,024	
450	Shawnee Heights	3,362.4	0	11	184	0	24	451	256	
373	Newton	3,383.4	0	8	0	353	68	3,218	2,857	
345	Seaman	3,467.7	0	13	0	140	0	489	336	
202	Turner-Kansas City	3,853.7	37	0	0	357	47	2,238	1,880	
453	Leavenworth	3,857.2	0	0	0	0	27	5,016	5,016	
480	Liberal	4,257.7	2	2	0	0	138	243	242	
253	Emporia	4,307.1	0	112	646	0	0	4,614	3,857	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

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USD	USD Name	FTE Enrollment	Spending Per FTE Above Median						
			Comm. Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
231	Gardner Edgerton	4,332.4	0	19	147	1,384	0	1,986	436
385	Andover	4,538.3	0	0	0	731	0	772	41
308	Hutchinson Public Schools	4,542.4	8	0	329	0	2	1,391	1,062
261	Haysville	4,647.8	0	0	138	0	0	876	738
265	Goddard	4,809.8	0	58	0	1,053	50	1,373	261
437	Auburn Washburn	5,356.4	31	0	0	0	0	216	216
443	Dodge City	5,550.7	0	150	40	391	169	2,236	1,654
383	Manhattan-Ogden	5,840.7	0	0	0	0	0	131	131
232	De Soto	6,070.0	0	0	432	1,018	0	1,731	281
260	Derby	6,262.3	16	0	0	0	0	16	16
266	Maize	6,327.9	0	0	57	354	0	534	123
457	Garden City	6,751.5	7	0	0	0	30	932	932
305	Salina	6,959.3	0	3	159	286	92	5,673	5,225
475	Geary County Schools	7,242.9	0	161	587	0	0	1,425	677
		105,721.6	5	28	139	284	30	1,669	1,218
497	Lawrence	10,418.4	0	44	286	216	11	662	116
501	Topeka Public Schools	12,903.4	0	0	0	0	134	2,188	2,188
500	Kansas City	18,427.1	0	5	1,022	0	291	5,330	4,303
229	Blue Valley	19,939.4	1	0	927	1,066	0	2,170	177
233	Olathe	25,190.1	0	0	0	702	0	1,056	354
512	Shawnee Mission Pub Sch	26,579.0	0	0	0	0	0	930	930
259	Wichita	45,579.7	0	18	0	0	0	1,132	1,114
		159,037.1	0	9	253	259	45	1,758	1,237

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

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USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
213	West Solomon Valley Sch	37.7	239,272	0	72,490	21,076	0	0	0	0
228	Hanston	72.5	0	0	0	4,169	39,583	0	76,261	63,956
468	Healy Public Schools	73.5	365,180	50,345	18,636	44,021	2,621	0	10,077	0
291	Grinnell Public Schools	81.5	0	7,059	12,537	0	0	25,678	5,181	3,446
275	Triplains	86.5	21,584	0	8,504	0	0	258	0	0
279	Jewell	90.5	388,162	103,390	0	0	0	0	0	0
314	Brewster	91.5	0	0	0	0	9,177	29,359	62,258	0
242	Weskan	98.0	0	17,569	0	4,905	0	7,615	0	509
390	Hamilton	99.5	0	0	0	0	45,807	0	0	147,348
Savings: Avg. FTE / Total Category		731.2	1,014,197	178,363	112,166	74,171	97,187	62,911	153,778	215,259
502	Lewis	101.6	982,712	7,765	0	73,559	0	3,446	136,993	159,199
292	Wheatland	112.5	550,405	22,040	25,157	41,321	10,582	6,755	59,881	53,396
476	Copeland	112.5	729,312	0	10,551	76,636	0	0	90,121	78,134
399	Paradise	125.6	488,597	125,969	0	33,766	70,236	5,130	190,979	107,532
103	Cheylin	130.5	375,107	40,895	0	224,548	0	0	123,607	102,211
511	Attica	138.5	0	64,830	20,248	96,150	15,843	32,910	192,433	57,648
474	Haviland	139.0	362,757	10,257	19,618	137,148	0	0	39,309	0
285	Cedar Vale	139.5	0	69,468	0	95,379	0	25,797	0	0
401	Chase-Raymond	140.5	272,323	211,152	82,453	8,431	56,943	46,070	144,601	0
299	Sylvan Grove	144.6	225,417	12,629	22,222	20,373	23,334	30,613	0	39,796
496	Pawnee Heights	147.1	264,782	0	0	19,747	109,673	0	0	69,385
433	Midway Schools	156.9	347,522	0	39,943	0	0	0	22,454	186,740
106	Western Plains	160.2	603,368	11,537	11,196	101,953	11,029	10,121	0	97,707
225	Fowler	162.0	191,782	67,210	9,475	0	35,772	20,396	15,227	177,843
269	Palco	164.0	258,301	0	0	53,309	83,043	0	134,260	252,557
326	Logan	167.5	246,098	0	10,869	34,145	12,613	0	25,162	62,885
403	Otis-Bison	171.3	188,538	16,926	32,627	108,867	38,573	57,733	31,881	246,323
471	Dexter	173.0	0	0	0	185,432	0	70,805	0	14,246
332	Cunningham	176.5	416,801	31,130	0	63,188	71,944	40,987	113,069	160,342
387	Altoona-Midway	179.5	584,923	41,491	4,415	60,702	73,318	0	102,531	254,776
283	Elk Valley	185.0	54,753	0	0	28,169	0	0	0	223,849
359	Argonia Public Schools	186.5	48,187	0	0	25,204	32,901	21,983	0	35,745
316	Golden Plains	189.4	0	0	52,892	0	0	56,366	0	0
	B & B	192.5	510,325	0	0	44,302	0	19,010	0	787

Compiled by Flint Hills Center for Public Policy; Source: Kansas Dept. of Education
USD 238 and USD 324 merged into USD 110 July 1, 2009 but no budget submitted.

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-27

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
241	Wallace County Schools	193.5	129,165	45,143	0	29,094	74,116	0	203,837	0
384	Blue Valley	198.9	98,762	1,887	99,539	133,403	30,440	0	47,961	16,350
217	Rolla	200.0	3,327,249	0	0	79,546	10,729	15,367	172,639	0
212	Northern Valley	206.5	0	0	0	56,278	22,804	17,313	87,418	0
209	Moscow Public Schools	208.7	436,620	0	25,146	34,963	12,407	0	177,922	87,507
422	Greensburg	210.5	1,323,521	18,516	18,322	35,630	87,345	47,620	197,811	202,759
200	Greeley County Schools	211.0	0	62,135	0	4,562	22,120	1,014	149,941	145,907
371	Montezuma	214.9	626,885	0	23,241	95,456	71,275	0	0	0
220	Ashland	217.2	0	0	33,134	22,268	2,652	0	74,994	8,656
255	South Barber	220.5	0	0	63,096	1,016	103,684	8,111	23,961	25,660
425	Highland	220.5	545,944	0	6,734	0	24,694	0	161,014	119,065
360	Caldwell	221.0	260,224	0	0	65,254	38,812	0	0	0
479	Crest	221.0	160,283	18,138	19,690	0	14,328	0	0	162,723
354	Clafflin	222.1	90,722	31,369	35,605	3,233	29,702	0	86,978	0
509	South Haven	225.5	11,046	120,208	0	14,862	0	0	0	0
386	Madison-Virgil	226.5	0	57,560	0	0	2,040	0	0	0
424	Mullinville	226.6	0	0	0	0	0	0	0	23,703
477	Ingalls	228.5	85	0	0	0	0	14,596	10,393	55,373
397	Centre	229.2	147,968	9,620	65,943	0	13,658	20,028	26,796	147,622
334	Southern Cloud	231.5	161,959	0	42,323	0	157,534	179,462	115,311	215,505
459	Bucklin	232.9	156,126	0	0	7,319	45,306	0	0	0
369	Burrton	244.7	0	0	66,164	21,482	0	0	0	0
411	Goessel	245.3	570,934	0	0	2,689	24,292	15,295	224,578	21,765
227	Jetmore	251.5	0	23,980	0	14,184	0	0	286,229	14,393
482	Dighton	253.0	0	10,943	21,844	31,178	71,695	0	132,830	0
426	Pike Valley	253.5	0	110,335	0	32,695	2,731	68,012	37,589	194,851
432	Victoria	257.5	0	61,339	9,100	0	42,325	0	17,120	0
245	LeRoy-Gridley	259.5	0	21,184	0	0	14,504	0	0	62,415
293	Quinter Public Schools	261.0	399,527	19,843	0	8,978	60,615	0	0	58,744
107	Rock Hills	265.0	241,496	115,859	31,848	3,267	123,885	0	207,280	456,930
349	Stafford	266.7	619,027	120,634	49,054	0	52,668	40,291	0	207,545
456	Marais Des Cygnes Valley	267.0	40,523	0	0	21,431	68,474	0	0	0
311	Pretty Prairie	269.4	0	0	35,702	0	14,906	3,167	0	49,517
219	Minneola	271.0	0	0	0	0	0	21,972	5,455	0
203	Ness City	274.5	0	27,934	53,456	28,294	0	67,696	103,627	100,709
	Deerfield	278.0	755,399	17,588	98,400	101,624	55,886	36,727	86,222	117

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-23

USD	USD Name	FTE Enrollment	Total Spending Above Median								
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation	
224	Clifton-Clyde	292.5	97,130	0	0	0	0	1,769	0	0	0
412	Hoxie Community Schools	292.9	0	0	0	58,271	0	0	0	0	0
492	Flinthills	294.8	0	84,159	0	0	0	0	475	0	155,527
488	Axtell	296.7	0	0	69,251	37,922	28,568	0	0	32,187	166,513
271	Stockton	297.1	0	75,337	0	92,811	0	0	0	5,075	0
297	St Francis Comm Sch	297.5	374,223	0	5,501	0	0	0	0	62,139	36,961
444	Little River	299.3	0	0	0	93,021	130,705	0	0	0	0
395	LaCrosse	299.5	0	0	0	5,825	0	0	0	0	0
351	Macksville	301.9	259,994	0	0	71,065	0	0	0	0	0
347	Kinsley-Offerle	302.6	738,078	23,541	574	17,208	34,940	0	0	0	0
310	Fairfield	303.7	0	0	84,682	170,144	99,170	0	0	0	325,331
300	Comanche County	307.0	3,055	25,693	51,694	0	0	31,339	157,975	107,924	0
486	Elwood	309.9	0	0	0	0	0	104,808	0	0	0
105	Rawlins County	317.5	0	0	0	0	0	0	21,790	0	0
322	Onaga-Havensville-Wheaton	317.5	0	41,394	147,401	0	61,020	147,036	0	0	12,015
256	Marmaton Valley	321.0	0	0	0	0	0	0	0	0	78,600
454	Burlingame Public School	329.3	0	0	0	0	0	17,949	0	0	0
398	Peabody-Burns	335.0	0	172,400	25,758	0	73,124	6,756	0	0	0
392	Osborne County	335.3	0	0	0	0	0	0	0	0	0
462	Central	336.5	0	0	43,420	0	9,716	58,584	128,951	44,661	0
223	Barnes	336.6	175,172	15,908	0	0	0	9,296	39,696	12,312	0
298	Lincoln	337.0	0	0	0	0	0	0	0	0	0
429	Troy Public Schools	337.5	394,750	0	0	0	0	49,750	12,743	0	0
358	Oxford	340.6	0	17,204	61,512	0	13,987	30,444	4,070	0	0
507	Satanta	343.0	362,241	77,339	16,998	116,457	9,033	0	227,709	0	0
381	Spearville	352.0	0	0	0	4,666	0	152,806	0	0	0
282	West Elk	355.2	2,303,954	543,310	0	61,612	231,145	0	0	0	121,185
272	Waconda	357.4	0	0	0	0	144,483	195,819	264,201	0	0
438	Skyline Schools	358.0	0	0	0	0	0	4,146	0	0	50,884
344	Pleasanton	359.0	0	0	0	4,267	160,775	0	0	0	0
335	North Jackson	360.0	32,564	34,839	0	0	0	21,953	120,751	92,588	0
350	St John-Hudson	362.7	13,411	0	10,907	0	0	63,930	53,346	0	0
498	Valley Heights	363.0	74,611	179,294	32,752	0	0	0	76,223	0	0
286	Chautauqua Co Community	364.0	0	0	47,954	0	0	0	0	0	356,893
281	Graham County	365.6	230,554	0	10,099	0	0	35,082	0	0	115,738
	Oberlin	366.2	92,131	0	0	0	30,933	80,177	0	0	118,453

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-24

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
388	Ellis	367.6	0	23,482	35,278	0	0	0	0	0
419	Canton-Galva	367.8	0	0	46,119	0	102,436	26,487	34,153	0
270	Plainville	381.9	0	50,130	0	0	0	0	0	0
393	Solomon	389.6	0	15,137	0	3,951	0	0	0	0
463	Udall	391.2	0	0	0	283,346	0	0	0	0
366	Woodson	399.0	0	101,246	0	0	0	37,557	9,914	0
108	Washington Co. Schools	400.5	846,798	86,571	114,100	0	0	12,223	370,801	209,752
406	Wathena	401.0	0	0	149,025	0	61,647	39,833	0	0
338	Valley Falls	409.3	0	0	54,364	173,361	0	9,075	0	0
274	Oakley	411.7	0	0	0	0	0	0	0	0
481	Rural Vista	416.0	0	15,928	40,041	0	0	8,837	12,958	95,894
284	Chase County	417.5	0	269,257	2,063	0	0	0	4,755	0
452	Stanton County	423.2	129,591	0	0	0	101,814	0	38,483	0
355	Ellinwood Public Schools	425.7	84,338	0	0	0	0	91,232	0	0
467	Leoti	426.1	0	78,143	44,509	0	0	0	188,793	0
421	Lyndon	432.0	0	0	0	15,668	0	0	0	0
235	Uniontown	433.4	190,851	170,105	0	0	0	0	0	32,286
423	Moundridge	434.5	0	0	67,592	0	0	73,844	0	0
442	Nemaha Valley Schools	439.0	2,041,034	513,360	17,285	136,904	0	0	0	0
208	Wakeeney	443.0	112,074	0	0	0	0	20,656	0	0
448	Inman	445.3	0	0	0	0	0	2,966	0	0
237	Smith Center	446.0	0	0	24,303	0	0	33,526	0	0
307	Ell-Saline	451.0	0	0	84,356	0	0	145,232	18,448	214,693
328	Lorraine	453.0	0	19,099	39,425	0	0	87,738	0	0
226	Meade	458.9	0	41,368	7,070	0	0	70,298	0	0
374	Sublette	461.4	287,977	14,889	0	0	0	0	14,522	0
329	Mill Creek Valley	463.1	0	9,207	46,892	0	30,718	24,060	0	36,608
494	Syracuse	469.5	0	23,086	0	191,070	0	26,561	0	0
504	Oswego	473.6	87,543	68,958	48,083	0	88,559	0	24,667	0
330	Mission Valley	475.0	156,076	169,244	285,314	0	132,830	29,451	70,784	221,055
109	Republic County	480.0	0	281,720	277,983	0	53,555	0	51,425	153,181
339	Jefferson County North	488.0	0	0	0	0	0	0	0	0
258	Humboldt	493.0	0	42,923	0	32,468	0	0	0	0
		38,293.9	26,893,626	4,911,782	3,132,313	3,951,074	3,542,360	2,754,718	6,106,973	7,517,969

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-25

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
254	Barber County North	500.5	601,271	808	15,913	32,829	25,193	0	77,403	141,546
505	Chetopa-St. Paul	502.4	901,312	0	273,786	117,435	0	13,194	0	113,773
252	Southern Lyon County	511.3	110,432	173,198	26,838	22,402	0	0	0	238,146
206	Remington-Whitewater	511.8	435,143	0	0	0	0	0	6,431	189,880
251	North Lyon County	513.0	66,549	31,229	10,052	26,542	81,813	21,916	63,056	187,104
487	Herington	516.4	53,005	1,091	95,852	38,584	0	0	0	0
342	McLouth	516.7	0	2,636	0	0	0	131,202	0	67,328
341	Oskaloosa Public Schools	523.6	477,988	0	0	100,224	0	0	231,351	254,146
376	Sterling	523.6	464,240	8,676	0	6,269	0	25,516	62,112	119,923
380	Vermillion	525.0	0	56,145	0	10,212	0	0	0	84,050
346	Jayhawk	525.9	520,866	68,136	0	96,664	42,333	0	0	165,654
246	Northeast	527.5	190,410	32,156	235,963	151,509	136,246	0	0	0
356	Conway Springs	528.4	0	0	0	0	70,165	85,210	124,085	230,413
439	Sedgwick Public Schools	532.0	0	0	38,715	1,877	0	0	0	154,922
288	Central Heights	543.0	203,237	77,124	0	86,669	0	0	151,822	223,407
243	Lebo-Waverly	547.0	145,311	0	0	1,904	9,266	0	0	38,766
101	Erie-Galesburg	547.3	1,081,555	0	170,293	0	97,474	94,927	41,238	173,108
205	Bluestem	582.9	655,300	65,676	112,877	239,218	155,396	0	52,971	290,979
410	Durham-Hillsboro-Lehigh	590.8	129,696	128,053	169,254	47,169	27,828	21,741	161,485	44,529
408	Marion-Florence	597.8	0	0	8,616	0	0	552	0	0
389	Eureka	598.5	172,652	39,634	0	117,051	19,479	3,707	209,953	203,035
239	North Ottawa County	602.9	5,849	148,894	9,107	49,567	15,301	0	0	149,027
431	Hoisington	607.5	0	0	132,944	106,198	0	21,092	15,430	0
240	Twin Valley	610.5	15,698	45,657	73,398	33,820	105,099	0	0	398,244
430	South Brown County	635.5	1,481,932	69,806	0	101,545	182,779	0	812,269	0
215	Lakin	637.0	316,622	0	2,710	167,474	139,565	36,651	192,449	260,461
327	Ellsworth	639.6	0	0	0	58,617	0	121,858	208,197	155,364
420	Osage City	644.1	82,941	0	41,113	0	0	0	0	0
378	Riley County	646.3	0	0	127,176	114,887	15,862	0	0	70,832
102	Cimarron-Ensign	650.0	0	0	0	0	0	0	0	0
325	Phillipsburg	655.0	0	0	0	0	105,249	389,267	57,218	0
449	Easton	671.1	0	0	0	0	80,970	76,018	0	97,199
218	Elkhart	676.3	214,518	0	0	50,637	0	0	0	0
306	Southeast Of Saline	679.6	0	0	0	31,791	0	0	0	0
377	Atchison Co Comm Schools	683.6	18,974	0	0	0	51,025	14,596	137,545	324,630
	Norton Community Schools	684.0	0	0	0	0	0	227,352	0	21,193

Compiled by Flint Hills Center for Public Policy; Source: Kansas Dept. of Education USD 238 and USD 324 merged into USD 110 July 1, 2009 but no budget submitted.

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-76

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
357	Belle Plaine	691.3	1,259,463	26,302	0	4,465	0	0	68,754	0
287	West Franklin	699.0	845,225	71,555	80,579	0	0	122,919	639,452	192,802
247	Cherokee	706.5	572,400	0	0	0	38,876	0	0	35,425
273	Beloit	713.9	2,703,433	1,194,971	342,513	199,842	31	0	0	0
483	Kismet-Plains	714.5	620,035	79,946	0	0	44,385	0	78,190	103,916
372	Silver Lake	716.4	0	191,272	165,496	20,018	0	118,702	0	0
461	Neodesha	716.4	0	108,589	143,502	0	108,468	5,470	164,065	0
499	Galena	728.0	1,144,367	0	24,786	0	176,329	37,313	92,328	0
405	Lyons	737.1	3,963,339	610,253	230,962	280,002	96,416	14,406	91,851	0
364	Marysville	740.0	3,093,147	275,958	116,632	0	122,215	12,282	0	227,932
484	Fredonia	744.1	0	46,134	125,392	19,615	148,525	17,338	0	0
417	Morris County	764.4	357,478	0	0	0	65,446	0	0	0
396	Douglass Public Schools	776.5	0	0	0	0	0	100,161	0	0
268	Cheney	777.3	0	64,809	150,755	0	0	142,877	56,896	0
440	Halstead	789.6	0	0	165,569	0	17,405	14,642	36,537	0
436	Caney Valley	807.0	0	0	0	0	0	96,001	0	0
323	Rock Creek	813.7	0	0	0	0	0	0	26,894	87,385
361	Anthony-Harper	818.2	0	4,257	32,523	52,194	100,261	212,369	201,910	125,185
460	Hesston	820.0	0	0	294,247	0	0	0	0	0
244	Burlington	820.4	1,029,215	991,648	558,503	39,849	0	18,142	777,882	0
249	Frontenac Public Schools	827.5	0	0	0	0	0	0	0	0
404	Riverton	827.5	0	42,975	0	166,703	64,945	0	0	0
289	Wellsville	836.0	0	33,757	233,046	0	0	22,213	0	0
415	Hiawatha	841.8	267,738	84,204	16,307	0	35,043	105,148	0	0
466	Scott County	855.9	0	0	8,855	0	0	247,239	62,273	0
495	Ft Larned	862.0	3,602,520	548,315	474,881	0	367,710	42,677	122,345	0
363	Holcomb	865.0	0	0	0	196,388	0	0	136,630	0
447	Cherryvale	878.2	0	0	0	0	0	0	85,271	0
352	Goodland	906.4	0	7,164	0	0	47,580	0	118,566	0
337	Royal Valley	912.8	0	53,344	2,034	23,459	98,297	0	737,263	140,043
340	Jefferson West	916.0	0	0	0	0	0	7,121	0	0
407	Russell County	923.2	0	209,596	0	249,791	0	0	0	0
315	Colby Public Schools	926.4	0	208,509	517,669	0	0	79,621	18,498	0
508	Baxter Springs	926.5	532,827	0	0	0	0	0	0	0
243	Perry Public Schools	929.2	48,372	0	0	0	34,635	0	0	0
	Prairie View	933.5	0	550,861	0	0	0	64,418	248,877	870,019

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-27

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
441	Sabetha	935.5	0	178,379	0	276,507	145,233	0	0	0
210	Hugoton Public Schools	947.7	0	0	343,530	0	96,827	0	318,738	715,944
473	Chapman	973.0	260,315	0	155,072	48,002	0	29,813	1,212,576	382,413
312	Haven Public Schools	992.5	0	0	0	0	143,201	0	0	105,239
248	Girard	996.5	0	0	0	0	0	24,565	0	41,732
		55,095.8	28,645,372	6,531,719	5,727,463	3,387,930	3,312,875	2,820,237	7,900,811	7,425,698
400	Smoky Valley	1,016.4	0	0	366,309	0	181,189	13,024	193,477	323,541
331	Kingman - Norwich	1,033.3	137,014	120,537	0	0	0	162,715	164,759	176,943
336	Holton	1,052.3	5,570,477	2,618,534	172,642	64,415	20,317	0	0	0
333	Concordia	1,062.1	4,404,562	776,432	244,344	0	361,352	615,567	490,559	0
382	Pratt	1,089.4	1,169,546	0	292,413	0	226,802	0	634,184	0
365	Garnett	1,107.2	0	0	0	0	144,965	0	0	253,206
434	Santa Fe Trail	1,115.2	713,520	4,190	0	42,932	122,113	141,231	0	61,071
367	Osawatomie	1,121.0	417,374	0	0	412,134	143,488	0	186,676	8,912
321	Kaw Valley	1,122.0	922,680	756,313	159,961	22,144	0	0	376,226	0
309	Nickerson	1,139.4	0	20,333	0	202,514	251,883	222,930	284,926	452,456
493	Columbus	1,152.6	0	276,271	0	0	169,643	164,158	0	356,782
264	Clearwater	1,280.7	0	0	300,274	16,481	112,128	129,203	239,274	258,024
320	Wamego	1,292.0	2,469,523	825,698	257,499	61,067	0	786,525	191,774	0
503	Parsons	1,343.4	1,301,320	0	189,093	57,447	35,162	0	4,934	0
379	Clay Center	1,358.4	2,682,300	928,953	142,509	234,932	122,280	11,683	0	191,261
348	Baldwin City	1,359.4	0	0	0	0	340,845	0	0	0
257	Iola	1,392.5	633,486	0	0	0	198,341	100,414	274,818	62,182
491	Eudora	1,396.3	2,195,007	3,918,693	63,700	0	0	0	0	0
435	Abilene	1,495.5	0	58,488	0	0	0	0	0	20,399
409	Atchison Public Schools	1,580.0	364,612	777,677	0	55,641	298,265	0	195,579	111,193
506	Labette County	1,580.6	0	0	0	0	0	0	374,292	630,635
203	Piper-Kansas City	1,581.5	0	0	0	10,605	50,998	280,393	0	0
214	Ulysses	1,591.0	720,821	98,047	0	248,244	190,243	0	406,192	216,633
375	Circle	1,593.8	0	0	193,291	0	0	0	0	15,462
353	Wellington	1,642.9	10,229	0	102,107	0	0	602	0	280,232
416	Louisburg	1,644.7	0	0	0	72,685	0	0	100,493	0
394	Rose Hill Public Schools	1,660.4	0	0	137,434	0	0	79,696	0	0
	Tonganoxie	1,772.4	0	0	0	48,383	0	155,424	0	522,392

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-28

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
413	Chanute Public Schools	1,773.0	814,778	0	114,349	0	0	0	404,177	0
445	Coffeyville	1,800.2	743,521	401,820	0	0	0	0	0	0
263	Mulvane	1,817.0	0	238,687	71,385	550,918	0	129,127	115,447	0
446	Independence	1,832.0	0	285,449	0	133,293	0	0	0	0
207	Ft Leavenworth	1,859.4	0	678,658	91,224	59,385	0	336,305	0	0
267	Renwick	1,927.8	0	0	10,293	0	0	0	0	81,746
234	Fort Scott	1,947.5	0	0	0	0	0	170,397	0	0
490	El Dorado	1,992.9	13,261,304	3,552,507	405,916	324,864	13,697	159,206	2,281,943	0
		52,526.2	38,532,074	16,337,285	3,314,742	2,618,083	2,983,714	3,658,599	6,919,731	4,023,068
368	Paola	2,027.9	12,398,263	202,193	0	321,535	0	8,066	779	369,822
458	Basehor-Linwood	2,139.1	0	0	0	0	0	139,925	0	429,112
402	Augusta	2,141.1	0	0	0	0	0	419,529	0	0
313	Buhler	2,145.5	0	0	0	0	80,009	507,135	314,280	1,029,961
230	Spring Hill	2,224.7	0	0	22,757	0	0	472,404	204,631	78,610
418	McPherson	2,259.8	7,834,533	1,393,266	224,076	152,260	36,079	0	1,360,408	0
204	Bonner Springs	2,279.6	0	0	786,823	451,769	374,282	78,460	0	0
469	Lansing	2,402.8	0	0	0	0	0	0	0	0
290	Ottawa	2,411.9	1,047,245	211,420	584,036	356,927	116,416	0	451,801	0
465	Winfield	2,430.7	7,076,451	2,320,414	0	168,419	89,235	0	174,457	0
262	Valley Center Pub Sch	2,523.3	0	0	43,096	0	0	46,198	0	363,614
250	Pittsburg	2,638.1	0	210,515	209,479	0	0	0	0	392,406
470	Arkansas City	2,709.3	1,180,544	0	480,264	0	203,957	0	0	368,533
489	Hays	2,758.2	10,391,864	1,118,592	0	196,675	841,149	0	0	0
428	Great Bend	2,972.8	12,361,049	152,647	0	519,656	0	0	225,903	0
		36,064.8	52,289,949	5,609,047	2,350,530	2,167,242	1,741,126	1,671,716	2,732,261	3,032,058
450	Shawnee Heights	3,362.4	0	87,313	0	7,335	0	0	44,518	639,104
373	Newton	3,383.4	7,573,476	1,110,992	396,482	7,310	348,190	0	0	0
345	Seaman	3,467.7	0	0	177,014	0	0	0	0	988,778
202	Turner-Kansas City	3,853.7	339,201	0	0	525,720	288,536	369,212	5,069,932	330,756
453	Leavenworth	3,857.2	12,183,036	3,966,263	0	1,488,860	601,742	0	1,002,733	0
480	Liberal	4,257.7	0	0	0	0	0	0	432,151	0
	Emporia	4,307.1	13,175,522	1,324,772	940,486	639,977	0	0	212,543	317,613

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

1st. 2009

USD	USD Name	FTE Enrollment	Total Spending Above Median							
			Instruction	Student Support	Staff Support	General Admin.	School Admin.	Central Services	Operations & Maint.	Transportation
231	Gardner Edgerton	4,332.4	0	0	0	944,619	167,307	0	292,516	482,750
385	Andover	4,538.3	0	0	0	185,658	0	0	0	0
308	Hutchinson Public Schools	4,542.4	2,410,755	633,192	588,247	0	164,614	314,767	668,882	0
261	Haysville	4,647.8	0	1,228,561	1,248,209	0	264,986	358,644	0	331,650
265	Goddard	4,809.8	0	0	0	0	0	76,479	257,566	681,614
437	Auburn Washburn	5,356.4	0	0	0	0	0	613,669	0	373,337
443	Dodge City	5,550.7	4,019,580	0	108,800	0	555,333	245,921	3,315,452	0
383	Manhattan-Ogden	5,840.7	0	337,591	303,127	0	122,164	0	0	0
232	De Soto	6,070.0	330,112	0	0	457,064	0	127,403	0	793,431
260	Derby	6,262.3	0	0	0	0	0	0	0	0
266	Maize	6,327.9	75,149	0	0	395,485	0	0	0	306,307
457	Garden City	6,751.5	936,669	1,611,377	2,111,813	276,565	441,013	665,995	0	0
305	Salina	6,959.3	25,929,718	5,067,021	3,147,408	0	0	970,962	606,834	0
475	Geary County Schools	7,242.9	0	1,480,355	1,025,408	0	1,369,056	1,031,425	0	0
		105,721.6	66,973,219	16,847,436	10,046,994	4,928,592	4,322,942	4,774,477	11,903,126	5,245,340
497	Lawrence	10,418.4	0	0	0	0	0	0	0	1,090,018
501	Topeka Public Schools	12,903.4	21,731,148	2,060,183	0	493,734	1,358,459	857,822	0	0
500	Kansas City	18,427.1	56,312,079	0	4,647,395	1,500,984	1,042,531	0	7,424,298	3,000,602
229	Blue Valley	19,939.4	0	0	3,518,013	0	0	0	0	0
233	Olathe	25,190.1	5,925,468	2,633,833	0	0	0	0	355,199	0
512	Shawnee Mission Pub Sch	26,579.0	0	0	0	0	0	24,723,270	0	0
259	Wichita	45,579.7	0	11,511,664	8,812,109	1,033,583	8,958,235	1,424,113	9,675,553	9,343,370
		159,037.1	83,968,695	16,205,681	16,977,516	3,028,301	11,359,225	27,005,205	17,455,049	13,433,990
			298,317,132	66,621,313	41,661,724	20,155,393	27,359,429	42,747,863	53,171,728	40,893,381

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-30

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
213	West Solomon Valley Sch	37.7	0	0	0	0	0	332,838	332,838	
228	Hanston	72.5	75	0	27,136	0	47,920	259,101	231,965	
468	Healy Public Schools	73.5	0	0	0	22,806	32,182	545,868	523,062	
291	Grinnell Public Schools	81.5	0	0	78,090	0	0	131,991	53,901	
275	Triplains	86.5	0	0	0	0	0	30,346	30,346	
279	Jewell	90.5	0	0	334,045	0	10,509	836,107	502,061	
314	Brewster	91.5	0	0	8,240	0	0	109,034	100,794	
242	Weskan	98.0	0	0	0	0	0	30,597	30,597	
390	Hamilton	99.5	0	0	0	0	10,476	203,631	203,631	
Savings: Avg. FTE / Total Category		731.2	75	0	447,512	22,806	101,089	2,479,513	2,009,195	
502	Lewis	101.6	0	5,000	272,675	0	52,507	1,693,856	1,416,181	
292	Wheatland	112.5	0	15,000	6,794	0	66,753	858,084	836,290	
476	Copeland	112.5	0	0	45,127	147,539	89,847	1,267,267	1,074,601	
399	Paradise	125.6	0	0	0	0	62,127	1,084,337	1,084,337	
103	Cheylin	130.5	0	25,000	2,511	0	0	893,878	866,368	
511	Attica	138.5	3,000	40,000	172,186	0	8,083	703,331	491,145	
474	Haviland	139.0	0	0	0	0	70,593	639,682	639,682	
285	Cedar Vale	139.5	10,000	0	0	0	5,896	206,540	206,540	
401	Chase-Raymond	140.5	0	0	0	89,450	0	911,424	821,974	
299	Sylvan Grove	144.6	0	0	0	0	19,649	394,033	394,033	
496	Pawnee Heights	147.1	4,000	0	33,679	0	93,638	594,904	561,225	
433	Midway Schools	156.9	0	0	62,131	0	42,838	701,627	639,496	
106	Western Plains	160.2	0	0	0	39,192	44,324	930,426	891,234	
225	Fowler	162.0	0	0	156,167	0	45,458	719,330	563,163	
269	Palco	164.0	0	5,500	102,859	0	7,069	896,899	788,540	
326	Logan	167.5	0	14,312	0	0	22,783	428,867	414,555	
403	Otis-Bison	171.3	0	10,000	0	0	47,704	779,171	769,171	
471	Dexter	173.0	110,000	0	2,803	0	0	383,286	380,483	
332	Cunningham	176.5	100	5,000	50,836	0	43,682	997,079	941,243	
387	Altoona-Midway	179.5	0	0	99,151	0	44,100	1,265,407	1,166,257	
283	Elk Valley	185.0	0	0	0	122,725	14,515	444,010	321,286	
359	Argonia Public Schools	186.5	0	20,000	80,218	0	0	264,238	164,020	
316	Golden Plains	189.4	0	8,000	0	37,270	56,195	210,722	165,453	
451	B & B	192.5	0	0	366,783	0	1,841	943,048	576,265	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-31

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
241	Wallace County Schools	193.5	0	0	0	220,550	31,255	733,160	512,610	
384	Blue Valley	198.9	0	0	0	139,906	53,576	621,823	481,918	
217	Rolla	200.0	0	0	0	517,620	9,683	4,132,833	3,615,213	
212	Northern Valley	206.5	0	0	0	0	5,066	188,880	188,880	
209	Moscow Public Schools	208.7	0	30,000	245,380	0	0	1,049,945	774,565	
422	Greensburg	210.5	0	1,621,256	17,463,651	0	84,399	21,100,830	2,015,923	
200	Greeley County Schools	211.0	0	10,000	31,453	0	88,576	515,709	474,256	
371	Montezuma	214.9	0	0	9,262	244,332	0	1,070,451	816,857	
220	Ashland	217.2	0	0	3,663	0	6,993	152,360	148,697	
255	South Barber	220.5	0	0	76,115	0	25,922	327,566	251,450	
425	Highland	220.5	0	0	0	0	37,107	894,558	894,558	
360	Caldwell	221.0	0	0	558,433	347,335	0	1,270,058	364,290	
479	Crest	221.0	0	30,000	254,483	0	36,698	696,344	411,860	
354	Clafin	222.1	0	5,000	0	0	32,675	315,283	310,283	
509	South Haven	225.5	0	0	0	156,932	0	303,048	146,116	
386	Madison-Virgil	226.5	0	0	272,744	0	71,688	404,032	131,288	
424	Mullinville	226.6	8,400	0	0	0	0	32,103	32,103	
477	Ingalls	228.5	0	0	0	0	0	80,447	80,447	
397	Centre	229.2	4,000	5,000	51,227	49,541	26,637	568,041	462,272	
334	Southern Cloud	231.5	0	5,000	6,935	0	18,361	902,390	890,455	
459	Bucklin	232.9	0	0	0	0	4,832	213,583	213,583	
369	Burrton	244.7	0	0	337,519	90,258	0	515,423	87,647	
411	Goessel	245.3	0	0	0	187,698	0	1,047,251	859,553	
227	Jetmore	251.5	0	0	0	305,644	0	644,430	338,786	
482	Dighton	253.0	0	2,500	0	0	0	270,990	268,490	
426	Pike Valley	253.5	0	0	0	0	0	446,213	446,213	
432	Victoria	257.5	0	15,000	0	0	0	144,884	129,884	
245	LeRoy-Gridley	259.5	0	12,000	36,497	0	41,757	188,356	139,859	
293	Quinter Public Schools	261.0	7,500	0	0	0	92,566	647,773	647,773	
107	Rock Hills	265.0	0	0	0	18,102	81,413	1,280,078	1,261,977	
349	Stafford	266.7	0	35,000	786,174	276,988	60,383	2,247,765	1,149,604	
456	Marais Des Cygnes Valley	267.0	0	5,000	109,990	0	0	245,417	130,427	
311	Pretty Prairie	269.4	0	0	0	102,906	0	206,198	103,292	
219	Minneola	271.0	0	0	0	255,965	158,204	441,595	185,630	
303	Ness City	274.5	0	50,000	233,528	20,355	0	685,599	381,716	
216	Deerfield	278.0	50,000	50,000	217,070	0	30,139	1,499,171	1,232,101	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-32

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
224	Clifton-Clyde	292.5	650	6,000	50,663	0	0	156,212	99,549	
412	Hoxie Community Schools	292.9	0	0	0	0	0	58,271	58,271	
492	Flinthills	294.8	0	0	0	273,785	0	513,946	240,161	
488	Axtell	296.7	0	0	0	209,474	40,873	584,789	375,315	
271	Stockton	297.1	0	0	868,952	0	22,969	1,065,142	196,191	
297	St Francis Comm Sch	297.5	0	40,000	1,152,854	0	123,831	1,795,508	602,654	
444	Little River	299.3	0	0	35,843	131,208	8,568	399,345	232,294	
395	LaCrosse	299.5	0	1,727	340,657	0	26,107	374,317	31,932	
351	Macksville	301.9	0	0	0	0	49,887	380,946	380,946	
347	Kinsley-Offerle	302.6	0	0	723	0	109,600	924,664	923,941	
310	Fairfield	303.7	0	15,000	412,521	0	109,768	1,216,616	789,095	
300	Comanche County	307.0	0	0	401,391	0	62,117	841,189	439,799	
486	Elwood	309.9	0	0	0	212,710	22,041	339,558	126,849	
105	Rawlins County	317.5	0	15,000	331,617	0	0	368,407	21,790	
322	Onaga-Havensville-Wheaton	317.5	0	0	0	216,524	0	625,390	408,867	
256	Marmaton Valley	321.0	0	5,000	0	146,590	105,235	335,424	183,834	
454	Burlingame Public School	329.3	0	25,000	89,988	305,921	0	438,858	17,949	
398	Peabody-Burns	335.0	0	0	0	413,600	0	691,637	278,037	
392	Osborne County	335.3	0	3,000	0	175,683	0	178,683	0	
462	Central	336.5	0	0	0	268,260	0	553,591	285,331	
223	Barnes	336.6	0	10,000	0	143,725	3,647	409,755	256,030	
298	Lincoln	337.0	0	0	0	341,613	0	341,613	0	
429	Troy Public Schools	337.5	0	5,000	0	0	58,469	520,711	515,711	
358	Oxford	340.6	6,385	0	0	344,283	0	477,885	133,603	
507	Satanta	343.0	0	50,000	407,291	0	0	1,267,068	809,777	
381	Spearville	352.0	0	0	62,234	239,438	0	459,144	157,472	
282	West Elk	355.2	0	25,000	470,176	0	39,177	3,795,559	3,300,383	
272	Waconda	357.4	0	0	0	0	125,092	729,595	729,595	
438	Skyline Schools	358.0	0	4,000	0	0	0	59,030	55,030	
344	Pleasanton	359.0	0	0	0	56,512	0	221,554	165,042	
335	North Jackson	360.0	0	30,000	497,689	112,623	10,042	953,049	312,737	
350	St John-Hudson	362.7	0	1,500	0	167,384	0	310,478	141,594	
498	Valley Heights	363.0	0	50,000	146,054	153,338	24,535	736,806	387,414	
286	Chautauqua Co Community	364.0	0	0	795,492	0	0	1,200,339	404,847	
281	Graham County	365.6	0	25,000	54,593	0	0	471,067	391,474	
294	Oberlin	366.2	0	0	269,256	0	0	590,950	321,695	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14.33

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
388	Ellis	367.6	0	25,000	0	0	0	83,760	58,760	
419	Canton-Galva	367.8	0	0	86,171	312,778	28,505	636,649	237,700	
270	Plainville	381.9	0	30,000	285,435	293,171	18,171	676,907	68,301	
393	Solomon	389.6	0	0	0	192,915	0	212,002	19,088	
463	Udall	391.2	0	0	64,460	187,895	0	535,701	283,346	
366	Woodson	399.0	0	10,000	0	0	0	158,717	148,717	
108	Washington Co. Schools	400.5	0	50,000	0	220,829	0	1,911,074	1,640,244	
406	Wathena	401.0	0	0	0	0	0	250,504	250,504	
338	Valley Falls	409.3	0	0	70,041	40,093	0	346,934	236,800	
274	Oakley	411.7	0	30,000	311,183	0	0	341,183	0	
481	Rural Vista	416.0	0	40,000	0	243,033	0	456,690	173,658	
284	Chase County	417.5	0	0	65,434	152,322	0	493,831	276,075	
452	Stanton County	423.2	0	100,000	562,231	0	51,001	983,120	320,889	
355	Ellinwood Public Schools	425.7	0	0	0	477,520	0	653,090	175,570	
467	Leoti	426.1	0	50,000	910,602	0	0	1,272,047	311,445	
421	Lyndon	432.0	0	5,000	811,484	0	0	832,153	15,668	
235	Uniontown	433.4	0	0	6,501	100,309	0	500,051	393,242	
423	Moundridge	434.5	0	0	0	373,971	0	515,407	141,436	
442	Nemaha Valley Schools	439.0	0	196,000	6,823,354	287,760	0	10,015,697	2,708,583	
208	Wakeeney	443.0	0	80,000	0	173,744	0	386,474	132,730	
448	Inman	445.3	0	15,000	0	384,827	0	402,794	2,966	
237	Smith Center	446.0	0	50,000	304,421	60,973	0	473,223	57,829	
307	Ell-Saline	451.0	0	40,000	175,241	185,116	0	863,087	462,730	
328	Lorraine	453.0	0	260,689	138,105	656,005	0	1,201,060	146,262	
226	Meade	458.9	0	30,000	0	305,543	0	454,279	118,736	
374	Sublette	461.4	0	15,000	0	529,172	3,518	865,079	320,906	
329	Mill Creek Valley	463.1	0	7,000	0	478,317	0	632,802	147,485	
494	Syracuse	469.5	0	25,000	0	673,024	2,286	941,027	243,003	
504	Oswego	473.6	0	25,000	268,915	209,233	12,823	833,780	330,631	
330	Mission Valley	475.0	0	0	0	430,485	0	1,495,238	1,064,753	
109	Republic County	480.0	0	0	0	358,622	0	1,176,486	817,864	
339	Jefferson County North	488.0	0	0	0	447,530	0	447,530	0	
258	Humboldt	493.0	0	0	0	663,130	0	738,521	75,391	
		38,293.9	204,035	3,418,484	39,419,613	15,721,288	2,895,794	120,470,028	61,910,643	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-34

USD	USD Name	FTE Enrollment	Total Spending Above Median						
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service	Total Spending	Operating Costs
254	Barber County North	500.5	0	0	745,976	51,709	124,256	1,816,903	1,019,219
505	Chetopa-St. Paul	502.4	0	111,108	87,818	120,788	115,156	1,854,369	1,534,655
252	Southern Lyon County	511.3	0	13,604	287,616	499,698	130,200	1,502,134	701,216
206	Remington-Whitewater	511.8	0	0	23,380	139,778	0	794,613	631,455
251	North Lyon County	513.0	11,000	0	0	35,651	3,880	538,793	503,142
487	Herington	516.4	0	11,066	0	0	0	199,598	188,532
342	McLouth	516.7	0	16,063	0	0	0	217,230	201,166
341	Oskaloosa Public Schools	523.6	0	0	117,810	0	106,108	1,287,626	1,169,816
376	Sterling	523.6	0	16,011	0	0	1,724	704,469	688,459
380	Vermillion	525.0	0	0	914,844	0	0	1,065,251	150,407
346	Jayhawk	525.9	0	95,993	405,724	0	54,887	1,450,258	948,541
246	Northeast	527.5	0	0	0	58,129	154,796	959,210	901,081
356	Conway Springs	528.4	0	0	0	571,588	21,080	1,102,542	530,954
439	Sedgwick Public Schools	532.0	0	15,947	503,844	19,386	24,889	759,580	220,403
288	Central Heights	543.0	0	10,863	43,651	0	7,534	804,307	749,793
243	Lebo-Waverly	547.0	0	24,622	848,667	116,239	241,382	1,426,157	436,629
101	Erie-Galesburg	547.3	2,700	105,830	561,621	289,010	122,367	2,740,123	1,783,662
205	Bluestem	582.9	0	1,559	0	318,682	0	1,892,659	1,572,418
410	Durham-Hillsboro-Lehigh	590.8	0	0	0	0	0	729,755	729,755
408	Marion-Florence	597.8	30,000	0	87,780	202,512	50,370	379,830	89,539
389	Eureka	598.5	0	45,440	0	500,881	0	1,311,833	765,511
239	North Ottawa County	602.9	0	145,406	326,331	0	72,178	921,660	449,922
431	Hoisington	607.5	0	0	0	558,214	50,225	884,103	325,889
240	Twin Valley	610.5	0	10,349	821,784	197,392	22,638	1,724,081	694,556
430	South Brown County	635.5	0	0	0	55,389	12,677	2,716,397	2,661,008
215	Lakin	637.0	0	0	1,816,842	581,210	0	3,513,984	1,115,932
327	Ellsworth	639.6	0	0	15,931	0	0	559,967	544,036
420	Osage City	644.1	0	45,093	95,922	133,713	25,655	424,437	149,709
378	Riley County	646.3	0	65,376	0	47,477	123,594	565,204	452,351
102	Cimarron-Ensign	650.0	0	0	0	73,296	0	73,296	0
325	Phillipsburg	655.0	0	45,010	0	0	19,374	616,118	571,108
449	Easton	671.1	0	20,887	33,175	262,621	69,928	640,798	324,115
218	Elkhart	676.3	0	0	459,441	0	0	724,596	265,155
306	Southeast Of Saline	679.6	0	0	0	0	0	31,791	31,791
377	Atchison Co Comm Schools	683.6	1,000	0	0	0	56,334	604,104	604,104
211	Norton Community Schools	684.0	0	0	297,085	0	0	545,630	248,545

Compiled by Flint Hills Center for Public Policy; Source: Kansas Dept. of Education
USD 238 and USD 324 merged into USD 110 July 1, 2009 but no budget submitted.

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-35

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
357	Belle Plaine	691.3	0	0	0	235,099	0	1,594,083	1,358,984	
287	West Franklin	699.0	0	0	0	0	100,801	2,053,334	2,053,334	
247	Cherokee	706.5	0	0	0	0	26,385	673,087	673,087	
273	Beloit	713.9	0	23,561	169,669	0	0	4,634,020	4,440,790	
483	Kismet-Plains	714.5	3,500	3,556	162,686	204,512	86,841	1,387,569	1,016,814	
372	Silver Lake	716.4	0	0	0	191,387	0	686,875	495,488	
461	Neodesha	716.4	0	0	0	0	40,699	570,794	570,794	
499	Galena	728.0	0	0	311,313	0	112,155	1,898,591	1,587,278	
405	Lyons	737.1	0	0	118,517	0	30,358	5,436,105	5,317,588	
364	Marysville	740.0	0	44,362	0	0	136,278	4,028,806	3,984,444	
484	Fredonia	744.1	1,000	0	148,712	0	53,243	559,959	411,247	
417	Morris County	764.4	0	46,447	100,564	0	120,263	690,199	543,187	
396	Douglass Public Schools	776.5	2,209	34,084	0	209,341	0	345,794	102,370	
268	Cheney	777.3	0	44,078	0	212,345	0	671,760	415,337	
440	Halstead	789.6	0	3,984	0	200,782	0	438,920	234,154	
436	Caney Valley	807.0	0	0	139,017	0	0	235,018	96,001	
323	Rock Creek	813.7	0	0	275,854	378,127	0	768,259	114,278	
361	Anthony-Harper	818.2	0	68,766	0	0	0	797,465	728,698	
460	Hesston	820.0	0	0	57,880	542,711	0	894,837	294,247	
244	Burlington	820.4	0	28,749	536,672	0	0	3,980,659	3,415,238	
249	Frontenac Public Schools	827.5	0	68,695	0	0	0	68,695	0	
404	Riverton	827.5	0	45,892	336,872	0	0	657,386	274,622	
289	Wellsville	836.0	0	3,630	0	287,639	227	580,512	289,242	
415	Hiawatha	841.8	0	8,586	80,088	104,525	0	701,640	508,440	
466	Scott County	855.9	0	0	0	722,495	0	1,040,861	318,366	
495	Ft Larned	862.0	0	0	435,756	0	96,087	5,690,292	5,254,536	
363	Holcomb	865.0	0	0	373,635	650,173	0	1,356,827	333,018	
447	Cherryvale	878.2	0	0	0	0	0	85,271	85,271	
352	Goodland	906.4	35,000	39,696	0	0	0	248,006	208,310	
337	Royal Valley	912.8	0	0	0	0	3,481	1,057,922	1,057,922	
340	Jefferson West	916.0	0	0	0	122,833	0	129,954	7,121	
407	Russell County	923.2	0	0	212,560	0	0	671,947	459,387	
315	Colby Public Schools	926.4	0	0	0	33,760	0	858,057	824,296	
508	Baxter Springs	926.5	0	103,199	0	0	59,597	695,623	592,424	
343	Perry Public Schools	929.2	0	0	0	447,806	0	530,813	83,007	
362	Prairie View	933.5	0	107,888	834,597	287,879	208,498	3,173,037	1,942,673	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-36

USD	USD Name	FTE Enrollment	Total Spending Above Median					Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service		
441	Sabetha	935.5	0	32,872	0	0	63,849	696,841	663,969
210	Hugoton Public Schools	947.7	0	92,779	0	0	0	1,567,819	1,475,040
473	Chapman	973.0	0	4,992,587	24,590,649	0	0	31,671,427	2,088,192
312	Haven Public Schools	992.5	0	0	0	101,493	0	349,934	248,440
248	Girard	996.5	0	24,908	627,054	0	0	718,259	66,297
		55,095.8	86,409	6,618,546	38,007,335	9,766,271	2,749,997	122,980,662	68,588,511
400	Smoky Valley	1,016.4	0	0	107,333	105,074	1,566	1,291,513	1,079,106
331	Kingman - Norwich	1,033.3	0	0	0	108,007	0	869,974	761,967
336	Holton	1,052.3	0	85,039	45,168	0	0	8,576,593	8,446,386
333	Concordia	1,062.1	0	4,899	573,120	0	126,096	7,596,931	7,018,911
382	Pratt	1,089.4	1,200	0	514,103	0	0	2,838,248	2,324,145
365	Garnett	1,107.2	0	0	0	0	42,285	440,457	440,457
434	Santa Fe Trail	1,115.2	0	0	0	0	95,106	1,180,163	1,180,163
367	Osawatomie	1,121.0	4,000	0	0	179,916	191,657	1,544,158	1,364,242
321	Kaw Valley	1,122.0	0	284,048	1,689,264	0	0	4,210,636	2,237,324
309	Nickerson	1,139.4	0	8,800	0	0	84,430	1,528,272	1,519,471
493	Columbus	1,152.6	0	0	48,757	0	104,533	1,120,143	1,071,387
264	Clearwater	1,280.7	0	9,791	587,849	3,685	0	1,656,711	1,055,384
320	Wamego	1,292.0	0	66,631	31,836	583,151	0	5,273,703	4,592,086
503	Parsons	1,343.4	0	900	0	794,639	35,287	2,418,783	1,623,244
379	Clay Center	1,358.4	0	0	162,094	0	133,456	4,609,469	4,447,375
348	Baldwin City	1,359.4	0	4,673	4,910	140,952	0	491,380	340,845
257	Iola	1,392.5	0	0	0	0	478,245	1,747,485	1,747,485
491	Eudora	1,396.3	0	0	0	1,302,269	0	7,479,668	6,177,399
435	Abilene	1,495.5	0	0	734,246	0	32,877	846,010	111,764
409	Atchison Public Schools	1,580.0	0	232,227	0	387,616	366,742	2,789,552	2,169,709
506	Labette County	1,580.6	0	0	237,789	0	0	1,242,717	1,004,927
203	Piper-Kansas City	1,581.5	0	1,477,515	0	430,315	0	2,249,827	341,997
214	Ulysses	1,591.0	0	77,380	380,774	0	139,782	2,478,116	2,019,962
375	Circle	1,593.8	0	0	383,500	600,152	0	1,192,405	208,753
353	Wellington	1,642.9	0	0	0	421,143	0	814,312	393,170
416	Louisburg	1,644.7	0	0	0	2,288,452	0	2,461,630	173,178
394	Rose Hill Public Schools	1,660.4	6,000	26,393	1,499,487	594,391	0	2,343,401	223,130
464	Tonganoxie	1,772.4	10,000	0	0	242,706	181,451	1,160,355	917,650

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-37

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
413	Chanute Public Schools	1,773.0	0	94,792	1,392,928	554,601	243,459	3,619,083	1,576,763	
445	Coffeyville	1,800.2	0	7,194	450,347	0	43,688	1,646,570	1,189,029	
263	Mulvane	1,817.0	0	74,167	0	23,562	0	1,203,292	1,105,564	
446	Independence	1,832.0	0	13,953	0	0	389,488	822,184	808,231	
207	Ft Leavenworth	1,859.4	0	1,382,362	5,254,598	0	0	7,802,532	1,165,572	
267	Renwick	1,927.8	0	162,591	0	1,161,000	0	1,415,630	92,038	
234	Fort Scott	1,947.5	0	0	0	0	0	170,397	170,397	
490	El Dorado	1,992.9	0	0	0	0	125,103	20,124,540	20,124,540	
		52,526.2	21,200	4,013,355	14,098,106	9,921,630	2,815,251	109,256,838	81,223,747	
368	Paola	2,027.9	0	5,442	0	0	29,746	13,335,848	13,330,405	
458	Basehor-Linwood	2,139.1	0	0	115,568	543,331	0	1,227,936	569,037	
402	Augusta	2,141.1	0	45,688	0	1,260,698	0	1,725,915	419,529	
313	Buhler	2,145.5	0	0	0	0	149,350	2,080,735	2,080,735	
230	Spring Hill	2,224.7	0	0	0	1,509,315	0	2,287,716	778,402	
418	McPherson	2,259.8	0	0	0	0	0	11,000,622	11,000,622	
204	Bonner Springs	2,279.6	23,129	0	858,145	1,429,050	895	4,002,553	1,715,357	
469	Lansing	2,402.8	0	0	1,708,208	263,713	0	1,971,921	0	
290	Ottawa	2,411.9	0	44,579	598,384	529,317	0	3,940,126	2,767,846	
465	Winfield	2,430.7	193,667	0	0	0	0	10,022,643	10,022,643	
262	Valley Center Pub Sch	2,523.3	0	25,329	0	2,103,694	94,428	2,676,358	547,335	
250	Pittsburg	2,638.1	0	0	96,644	0	409,997	1,319,042	1,222,398	
470	Arkansas City	2,709.3	5,000	106,571	0	0	0	2,344,868	2,238,297	
489	Hays	2,758.2	0	53,801	200,797	0	372,471	13,175,349	12,920,751	
428	Great Bend	2,972.8	21,000	35,319	1,688,146	0	119,083	15,122,803	13,399,338	
		36,064.8	242,796	316,729	5,265,892	7,639,117	1,175,971	86,234,434	73,012,696	
450	Shawnee Heights	3,362.4	500	35,531	619,167	0	82,268	1,515,737	861,039	
373	Newton	3,383.4	0	25,441	0	1,194,015	231,011	10,886,916	9,667,460	
345	Seaman	3,467.7	0	45,078	0	485,068	0	1,695,938	1,165,792	
202	Turner-Kansas City	3,853.7	142,000	0	0	1,376,601	181,149	8,623,108	7,246,507	
453	Leavenworth	3,857.2	0	0	0	0	104,844	19,347,478	19,347,478	
480	Liberal	4,257.7	7,500	6,679	0	0	589,280	1,035,609	1,028,930	
253	Emporia	4,307.1	0	481,466	2,782,441	0	0	19,874,821	16,610,913	

Functional Cost Above Median within District Enrollment Size FY 2009 Budget

14-38

USD	USD Name	FTE Enrollment	Total Spending Above Median						Total Spending	Operating Costs
			Community Services	Arch. & Eng.	Capital Outlay	Debt Service	Food Service			
231	Gardner Edgerton	4,332.4	0	84,384	635,933	5,996,455	0	8,603,964	1,887,192	
385	Andover	4,538.3	0	0	0	3,316,137	0	3,501,795	185,658	
308	Hutchinson Public Schools	4,542.4	34,602	0	1,495,908	0	9,699	6,320,666	4,824,758	
261	Haysville	4,647.8	0	0	639,658	0	0	4,071,709	3,432,051	
265	Goddard	4,809.8	0	279,303	0	5,065,931	241,849	6,602,741	1,257,507	
437	Auburn Washburn	5,356.4	167,757	0	0	0	0	1,154,763	1,154,763	
443	Dodge City	5,550.7	0	834,942	222,540	2,171,756	936,177	12,410,500	9,181,262	
383	Manhattan-Ogden	5,840.7	0	0	0	0	0	762,882	762,882	
232	De Soto	6,070.0	0	0	2,623,861	6,176,651	0	10,508,522	1,708,011	
260	Derby	6,262.3	102,337	0	0	0	0	102,337	102,337	
266	Maize	6,327.9	0	0	360,349	2,240,028	0	3,377,318	776,941	
457	Garden City	6,751.5	47,200	0	0	0	200,019	6,290,651	6,290,651	
305	Salina	6,959.3	0	20,053	1,107,162	1,993,444	638,294	39,480,896	36,360,237	
475	Geary County Schools	7,242.9	0	1,163,519	4,248,524	0	0	10,318,286	4,906,243	
		105,721.6	501,896	2,976,396	14,735,544	30,016,086	3,214,589	176,486,638	128,758,612	
497	Lawrence	10,418.4	0	463,457	2,976,883	2,246,746	118,393	6,895,497	1,208,411	
501	Topeka Public Schools	12,903.4	0	0	0	0	1,731,199	28,232,546	28,232,546	
500	Kansas City	18,427.1	0	85,366	18,830,841	0	5,363,197	98,207,293	79,291,087	
229	Blue Valley	19,939.4	10,000	0	18,480,632	21,256,752	0	43,265,397	3,528,013	
233	Olathe	25,190.1	0	0	0	17,690,818	0	26,605,318	8,914,500	
512	Shawnee Mission Pub Sch	26,579.0	0	0	0	0	0	24,723,270	24,723,270	
259	Wichita	45,579.7	0	843,144	0	0	0	51,601,770	50,758,626	
		159,037.1	10,000	1,391,966	40,288,356	41,194,317	7,212,790	279,531,091	196,656,452	
			1,066,411	18,735,476	152,262,358	114,281,514	20,165,481	897,439,204	612,159,856	

Kansas K-12 Budgeted Expenditures 2008-09 School Year

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Instruction								
Less than 100 FTE	9	731.2	18,301	13,014	11,146	5,287	1,868	7,154
100 to 499	129	38,293.9	25,503	9,117	4,218	16,386	4,899	21,285
500 to 999	77	55,095.8	13,083	7,908	6,139	5,175	1,769	6,944
1,000 to 1,999	36	52,526.2	13,811	7,437	5,309	6,374	2,129	8,502
2,000 to 2,999	15	36,064.8	12,871	7,801	5,180	5,070	2,620	7,690
3,000 to 9,999	21	105,721.6	10,309	7,019	5,581	3,290	1,438	4,728
Over 10,000	7	159,037.1	9,916	7,278	6,499	2,638	779	3,417
All Districts	294	447,470.6	25,503	7,522	4,218	17,981	3,304	21,285

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Student Support								
Less than 100 FTE	9	731.2	1,328	385	0	943	385	1,328
100 to 499	129	38,293.9	1,822	381	31	1,441	350	1,791
500 to 999	77	55,095.8	2,024	420	103	1,605	316	1,921
1,000 to 1,999	36	52,526.2	3,181	635	129	2,546	506	3,052
2,000 to 2,999	15	36,064.8	1,441	577	226	864	351	1,215
3,000 to 9,999	21	105,721.6	1,606	650	242	956	408	1,364
Over 10,000	7	159,037.1	865	713	597	153	116	268
All Districts	294	447,470.6	3,181	613	0	2,568	613	3,181

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Staff Support								
Less than 100 FTE	9	731.2	2,409	521	97	1,888	424	2,312
100 to 499	129	38,293.9	999	401	51	598	349	948
500 to 999	77	55,095.8	1,096	454	12	642	442	1,084
1,000 to 1,999	36	52,526.2	738	396	165	342	231	573
2,000 to 2,999	15	36,064.8	746	435	283	311	152	463
3,000 to 9,999	21	105,721.6	894	462	95	432	367	799
Over 10,000	7	159,037.1	858	667	410	191	257	449
All Districts	294	447,470.6	2,409	519	12	1,891	507	2,397

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
General Administration								
Less than 100 FTE	9	731.2	2,477	1,545	674	932	870	1,802
100 to 499	129	38,293.9	2,418	708	154	1,710	553	2,263
500 to 999	77	55,095.8	824	426	181	397	245	642
1,000 to 1,999	36	52,526.2	737	360	157	377	202	579
2,000 to 2,999	15	36,064.8	557	360	148	197	212	409
3,000 to 9,999	21	105,721.6	686	311	154	376	157	532
Over 10,000	7	159,037.1	262	164	59	98	105	203
All Districts	294	447,470.6	2,477	318	59	2,158	259	2,418

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Source: Kansas Dept. of Education

Architecture and Engineering, Capital Outlay, Debt Service and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

Attachment 15
Hs. Appro. 8-24-09

Kansas K-12 Budgeted Expenditures 2008-09 School Year

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
School Administration								
Less than 100 FTE	9	731.2	1,348	786	316	562	470	1,032
100 to 499	129	38,293.9	1,518	781	61	738	719	1,457
500 to 999	77	55,095.8	1,119	712	403	408	309	717
1,000 to 1,999	36	52,526.2	927	604	345	322	259	581
2,000 to 2,999	15	36,064.8	868	585	415	284	169	453
3,000 to 9,999	21	105,721.6	749	562	385	188	176	364
Over 10,000	7	159,037.1	783	631	498	151	133	285
All Districts	294	447,470.6	1,518	631	61	887	570	1,457

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Central Services								
Less than 100 FTE	9	731.2	361	109	0	252	109	361
100 to 499	129	38,293.9	909	159	0	751	159	909
500 to 999	77	55,095.8	724	142	0	582	142	724
1,000 to 1,999	36	52,526.2	771	202	0	569	202	771
2,000 to 2,999	15	36,064.8	377	152	20	226	132	357
3,000 to 9,999	21	105,721.6	458	296	15	162	281	443
Over 10,000	7	159,037.1	1,495	678	347	817	331	1,148
All Districts	294	447,470.6	1,495	378	0	1,117	378	1,495

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Operations & Maint.								
Less than 100 FTE	9	731.2	3,463	2,318	1,199	1,145	1,119	2,264
100 to 499	129	38,293.9	3,133	1,624	745	1,509	879	2,388
500 to 999	77	55,095.8	2,660	1,416	824	1,244	592	1,836
1,000 to 1,999	36	52,526.2	2,298	1,209	810	1,089	399	1,488
2,000 to 2,999	15	36,064.8	1,668	1,086	780	582	306	888
3,000 to 9,999	21	105,721.6	2,362	1,104	783	1,258	321	1,579
Over 10,000	7	159,037.1	1,317	1,000	739	318	260	578
All Districts	294	447,470.6	3,463	1,163	739	2,300	424	2,724

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Student Transportation								
Less than 100 FTE	9	731.2	3,181	1,833	1,056	1,348	777	2,125
100 to 499	129	38,293.9	2,749	1,048	90	1,701	958	2,659
500 to 999	77	55,095.8	1,665	778	292	887	485	1,373
1,000 to 1,999	36	52,526.2	953	556	253	397	303	700
2,000 to 2,999	15	36,064.8	917	474	238	444	235	679
3,000 to 9,999	21	105,721.6	718	430	218	288	212	500
Over 10,000	7	159,037.1	576	427	270	150	157	306
All Districts	294	447,470.6	3,181	545	90	2,636	455	3,091

Copyright: Flint Hills Center for Public Policy
Source: Kansas Dept. of Education

Architecture and Engineering, Capital Outlay, Debt Service and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

15-2

Kansas K-12 Budgeted Expenditures 2008-09 School Year

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Community Services								
Less than 100 FTE	9	731.2	1	0	0	1	0	1
100 to 499	129	38,293.9	636	5	0	631	5	636
500 to 999	77	55,095.8	50	2	0	49	2	50
1,000 to 1,999	36	52,526.2	6	0	0	5	0	6
2,000 to 2,999	15	36,064.8	80	7	0	73	7	80
3,000 to 9,999	21	105,721.6	37	5	0	32	5	37
Over 10,000	7	159,037.1	1	0	0	0	0	1
All Districts	294	447,470.6	636	2	0	633	2	636

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Food Services								
Less than 100 FTE	9	731.2	1,694	1,061	439	633	622	1,255
100 to 499	129	38,293.9	1,585	785	320	800	465	1,265
500 to 999	77	55,095.8	1,108	666	394	443	272	714
1,000 to 1,999	36	52,526.2	923	597	407	326	190	516
2,000 to 2,999	15	36,064.8	718	555	419	164	136	299
3,000 to 9,999	21	105,721.6	691	521	437	170	84	254
Over 10,000	7	159,037.1	771	512	435	259	76	335
All Districts	294	447,470.6	1,694	571	320	1,123	251	1,374

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Architecture & Eng.								
Less than 100 FTE	9	731.2	0	0	0	0	0	0
100 to 499	129	38,293.9	575	47	0	528	47	575
500 to 999	77	55,095.8	5,139	124	0	5,015	124	5,139
1,000 to 1,999	36	52,526.2	948	86	0	863	86	948
2,000 to 2,999	15	36,064.8	42	10	0	32	10	42
3,000 to 9,999	21	105,721.6	165	31	0	134	31	165
Over 10,000	7	159,037.1	48	11	0	37	11	48
All Districts	294	447,470.6	5,139	41	0	5,097	41	5,139

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Capital Outlay								
Less than 100 FTE	9	731.2	4,696	1,379	0	3,317	1,379	4,696
100 to 499	129	38,293.9	16,105	945	0	15,160	945	16,105
500 to 999	77	55,095.8	25,745	1,031	0	24,714	1,031	25,745
1,000 to 1,999	36	52,526.2	3,281	629	0	2,652	629	3,281
2,000 to 2,999	15	36,064.8	1,005	375	0	630	375	1,005
3,000 to 9,999	21	105,721.6	1,205	593	24	612	569	1,181
Over 10,000	7	159,037.1	1,756	928	456	828	472	1,300
All Districts	294	447,470.6	25,745	788	0	24,957	788	25,745

Copyright: Flint Hills Center for Public Policy

Source: Kansas Dept. of Education

Architecture and Engineering, Capital Outlay, Debt Service and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

15-3

Kansas K-12 Budgeted Expenditures 2008-09 School Year

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Debt Service								
Less than 100 FTE	9	731.2	310	31	0	279	31	310
100 to 499	129	38,293.9	2,709	428	0	2,282	428	2,709
500 to 999	77	55,095.8	1,638	527	0	1,111	527	1,638
1,000 to 1,999	36	52,526.2	2,220	797	0	1,422	797	2,220
2,000 to 2,999	15	36,064.8	1,651	917	310	734	607	1,341
3,000 to 9,999	21	105,721.6	2,274	984	130	1,291	853	2,144
Over 10,000	7	159,037.1	1,901	938	489	963	449	1,412
All Districts	294	447,470.6	2,709	839	0	1,870	839	2,709

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Current Operating Costs¹								
Less than 100 FTE	9	731.2	28,095	21,572	18,784	6,524	2,788	9,311
100 to 499	129	38,293.9	32,080	15,009	7,679	17,071	7,330	24,401
500 to 999	77	55,095.8	19,526	12,923	10,163	6,603	2,761	9,363
1,000 to 1,999	36	52,526.2	21,288	11,995	9,318	9,293	2,677	11,970
2,000 to 2,999	15	36,064.8	17,246	12,030	8,609	5,216	3,421	8,637
3,000 to 9,999	21	105,721.6	15,863	11,360	9,260	4,503	2,101	6,603
Over 10,000	7	159,037.1	15,370	12,069	10,531	3,301	1,538	4,839
All Districts	294	447,470.6	32,080	12,262	7,679	19,818	4,583	24,401

¹ Exclude Architecture & Engineering, Capital Outlay and Debt Service

	Districts	Total FTE	Per Pupil Spending			\$ Variance		
			High	Avg.	Low	High-Avg.	Avg.-Low	High-Low
Total Spending								
Less than 100 FTE	129	38,293.9	28,184	22,982	19,325	5,202	3,657	8,859
100 to 499	77	55,095.8	36,947	16,977	7,986	19,970	8,991	28,961
500 to 999	36	52,526.2	45,278	14,606	10,968	30,673	3,637	34,310
1,000 to 1,999	15	36,064.8	21,984	13,507	10,698	8,476	2,809	11,285
2,000 to 2,999	21	105,721.6	18,133	13,332	10,077	4,801	3,255	8,056
3,000 to 9,999	7	159,037.1	17,766	12,968	10,858	4,798	2,109	6,907
Over 10,000	294	447,470.6	17,668	13,945	12,649	3,723	1,296	5,019
All Districts	579	894,210.0	45,278	13,925	7,986	31,354	5,939	37,292

Copyright: Flint Hills Center for Public Policy
Source: Kansas Dept. of Education

Architecture and Engineering, Capital Outlay, Debt Service and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

15-4

State Aid to Schools
2009-10 as Adjusted by Governor Parkinson July 2, 2009

Amount Per Pupil			
School Year	General Fund Base Aid	Other State Aid	Total State Aid
1999-2000	3,770	934	4,704
2000-2001	3,820	996	4,816
2001-2002	3,870	1,071	4,941
2002-2003	3,863	1,261	5,124
2003-2004	3,863	930	4,793
2004-2005	3,863	1,483	5,346
2005-2006	4,257	1,749	6,006
2006-2007	4,316	2,178	6,494
2007-2008	4,374	2,634	7,008
2008-2009+	4,400	2,908	7,308
2009-2010+	4,218	2,459	6,677
Change since FY 2004	9.2%	164.5%	39.3%

+estimated

*Compiled by Flint Hills Center for Public Policy
Source: Kansas Department of Education*

Definitions

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Included are regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. The subfunctions of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Operation and Maintenance of Plant Services, Student Transportation, Central Services, and Other Support.

2100 - Support Services - Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process. Include only staff in attendance and social work services, substance abuse; guidance services, health services (nurses), psychology, speech pathology, and audiology.

2200 - Support Services - Instruction. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Includes such things as library media services, instruction related technology, and assessment of students.

2300 - Support Services - General Administration. Activities concerned with establishing and administering policy for operating the LEA. Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent. This would also include supplies and materials and other operational expenses of the central office.

2400 - Support Services - School Administration. Activities concerned with overall administrative responsibility for a school. Include only the staff of the office of the principal (including vice principals and other assistants), full-time department chairpersons and the principal. This would also include secretarial, clerical and coordination of instructional activities staff. Supplies, materials and other operational expenses for the school building should also be included here.

2500 - Central Services. Activities that support other administrative and instructional functions including fiscal services (includes chief business officials), human resources, planning, and administrative information technology.

2600 - Operation and Maintenance of Plant. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes such things as maintenance of buildings and grounds, repairing equipment, utilities, building insurance and security staff.

2700 - Student Transportation. Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

2900 - Other Support Services. All other support services not classified elsewhere in the 2000 series. (Includes room and board for Special Education students.)

3000 Operation of Non-Instructional Services

Activities concerned with providing non-instructional services to students, staff, or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

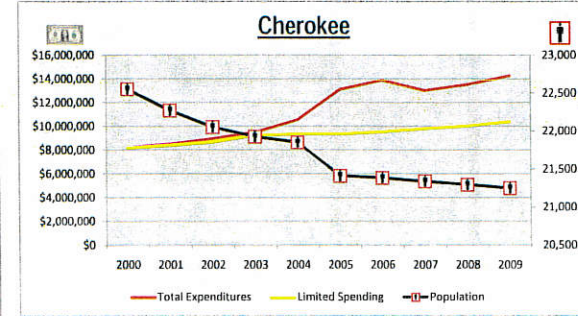
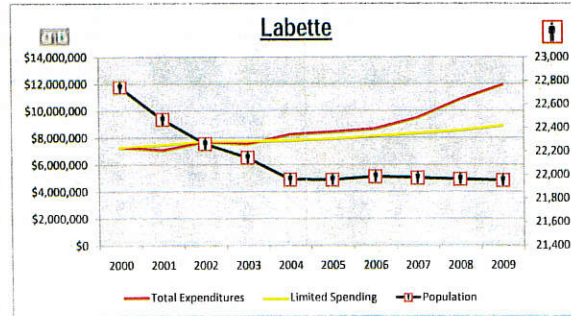
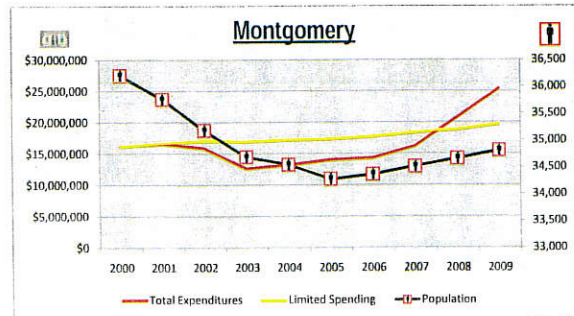
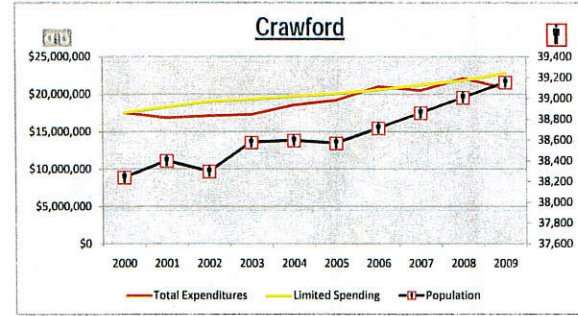
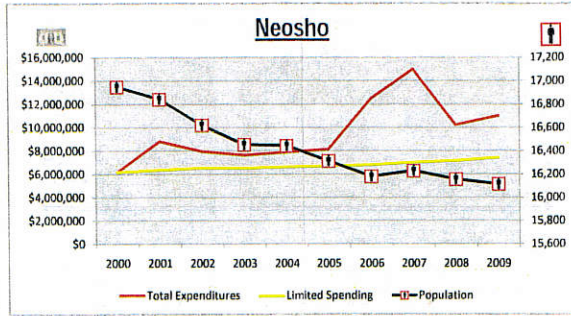
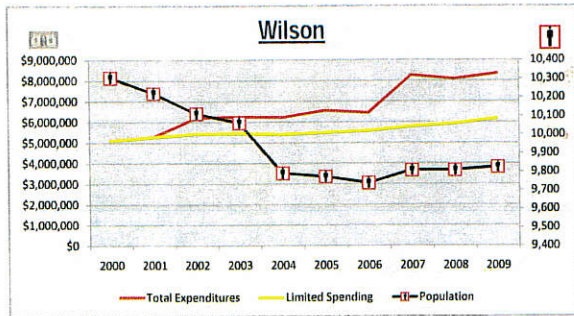
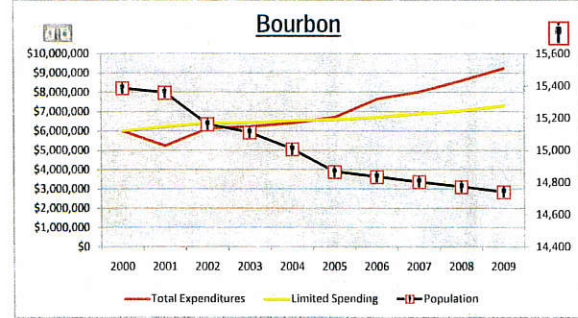
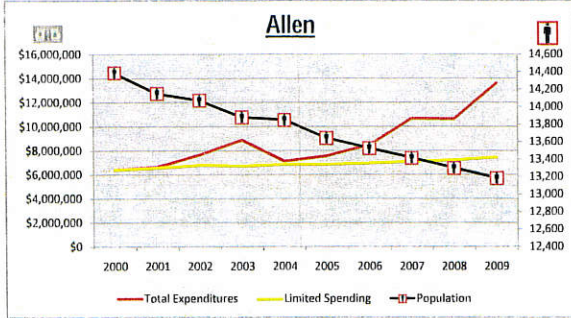
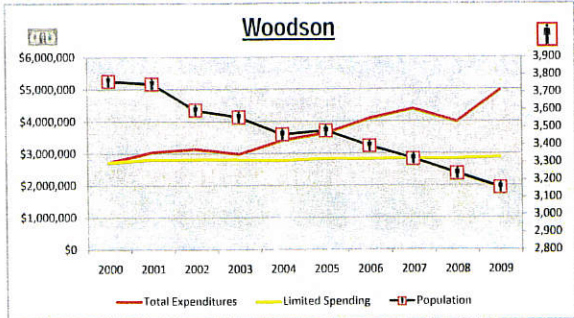
3100 - Food Services Operations. Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

3300 - Community Services Operations. Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program, etc.

15-6

9 County Budget Spending and Population Trends (Including Hypothetical CPI Limited Budget)

16-2



Total Expenditures for years 2000-2008 reported by the Kansas State University Office of Local Government; 2009 Total Expenditures collected from counties

Limited Spending is factored using the formula to limit government spending by the Consumer Price Index (CPI) x the population change
CPI of Kansas City, MO-KS taken from the Bureau of Labor Statistics

Population numbers from the Census Bureau

FY 2010 Budget Reductions

Gov. Adjustments	-	\$1,439,786
HB 2354	-	\$527,750
HB 2373	-	\$481,101
Gov. Allotment	-	\$1,800,000
Unfunded Longevity	-	\$580,000
Postage Increase	-	<u>\$156,000</u>
	Total Shortage	-\$4,984,637

Expenditure Cuts

Eliminate Bulk I-tax Forms	\$150,000	
Eliminate Mail Temps	\$300,000	
Limit OOS Travel	\$220,000	
Misc Savings (PCs, paper, supplies)	\$500,000	
Eliminate PVD Motor Carrier Temps	\$44,000	
Retirements/Terminations prior to July 1	\$200,000	
Continue Hiring Freeze (Estimate 5 FTE)	\$175,000	
Prepaid DL Postage	\$200,000	
Salary Shift to DMV Project (No backfills)	<u>\$1,500,000</u>	
	Net Shortage	-\$1,695,637

Attachment 17
Hs. Appno. 8-24-09



KANSAS

POOLED MONEY INVESTMENT BOARD
ELIZABETH B. A. MILLER, CFA, DIRECTOR OF INVESTMENTS

Testimony to House Appropriations Committee

August 24, 2009

Chairman Yoder and Members:

Thank you for the opportunity to clarify some of the information in the report by the Flint Hills Center for Public Policy, titled "Analysis of State Unencumbered Fund Balances in Kansas." The fund balances shown in the report for Fiscal Years 2003 through 2009 contain a category labeled "Pooled Money Investment Board." As of June 30, 2009, the balance in this category was \$1.085 billion, which does not represent state funds. This amount actually represents the balance in the Municipal Investment Pool as of each fiscal year end.

As you may know, the vast majority of the participants in the Municipal Investment Pool (MIP) are not state agencies. The participants in the MIP are cities, counties, school districts, and other units of local government, as defined in K.S.A. 12-1675. (As of June 30, 2009, there were three state agencies which had investments in the MIP totaling \$3,592,232.17, or 0.3% of the total \$1.085 billion balance. There were a total of 131 different active participants in the MIP at June 30, 2009.) The PMIB is prohibited by law from investing state idle funds in the MIP, per K.S.A. 75-4209.

The MIP is an investment fund in the state treasury, managed by the PMIB, which offers participants daily liquidity, safety of principal, and a competitive market rate on short-term investments. All moneys deposited in the MIP are promptly invested as part of the Pooled Money Investment Portfolio (PMIP) in high quality, short-term fixed income securities

authorized by K.S.A. 75-4209. Permitted investments include overnight repurchase agreements, U.S. Treasury and agency securities, commercial paper and corporate bonds carrying one of the two highest credit ratings, certificates of deposit, and loans made pursuant to legislative mandates. (The current Investment Policy is available on our website, at www.pooledmoneyinvestmentboard.com.) Because the MIP balances are managed together with state moneys in the PMIP, MIP participants benefit from the economies of scale of a large and well-diversified portfolio of investments. Even though MIP deposits are invested with state funds, MIP deposits belong to the depositors and not the State of Kansas. PMIB's portfolio management objectives of safety of principal and liquidity are reflected in the current Standard & Poor's rating for the portfolio, which is AA Af/S1+, the highest rating awarded by Standard & Poor's to a state investment pool for credit quality and stability of value. (The PMIP first received a AA Af/S1+ rating on March 15, 2004, and the rating was reaffirmed in April, 2009.)

We have prepared a handout which provides more detailed information about the Municipal Investment Pool ("MIP Fact Sheet"). I also have copies of the most recent Standard & Poor's "Fund Profile" on the PMIP (dated March 31, 2009). I would be happy to answer any questions you may have about the MIP at this time. Thank you.



KANSAS

POOLED MONEY INVESTMENT BOARD

ELIZABETH B. A. MILLER, CFA, DIRECTOR OF INVESTMENTS

MUNICIPAL INVESTMENT POOL FACT SHEET

August, 2009

What is the PMIB?

The Pooled Money Investment Board (PMIB) is a state agency, located in the Landon State Office Building, which invests the money available from the State General Fund and the hundreds of other state funds deposited with the State Treasurer. The PMIB also provides investment management services for two state agencies with separate investment portfolios. In addition, the PMIB manages and administers the Municipal Investment Pool (MIP), which provides an investment alternative for local government entities in Kansas. The PMIB is governed by a five member board, which includes the State Treasurer and four members appointed by the Governor. The board members establish a written investment policy for the PMIB, in accordance with K.S.A. 75-4209 and 75-4232.

What is the MIP?

The MIP is an investment fund (established by K.S.A. 12-1677a) in the state treasury, which offers participants daily liquidity, safety of principal, and a competitive market rate on short-term investments. All moneys deposited in the MIP are promptly invested as part of the Pooled Money Investment Portfolio (PMIP) in high quality, short term securities authorized by K.S.A. 75-4209. Safekeeping and audit controls for all investments made for the PMIP comply with state statutes and are monitored by the members of the PMIB. Because MIP funds are managed together with state moneys in the PMIP, MIP participants have the benefit of a large and well-diversified portfolio of securities to support their deposits. (Even though MIP deposits are invested with state funds, MIP deposits belong to the depositors and not the state.) PMIB's portfolio management objectives of safety of principal and liquidity are reflected in the current Standard & Poor's rating for the portfolio, which is AAAf/S1+ (the highest rating awarded by Standard & Poor's to state investment pools for credit quality and stability of value).

Who can invest in the MIP?

Per K.S.A. 12-1675, the governing body of any Kansas "county, city, township, school district, area vocational-technical school, community college, firemen's relief association, community mental health center, community facility for the mentally retarded, or any other governmental entity, unit or subdivision in the state of Kansas having authority to receive, hold and expend public moneys or funds" can invest funds in the MIP. Participating in the MIP is an easy way to effectively invest idle funds. Local government officials maintain discretion over their investments, including the amount and the maturity. As of June 30, 2009, there were 131 different active participants in the MIP, and combined MIP deposits totaled \$1,084,604,003.

LANDON STATE OFFICE BUILDING, 900 SW JACKSON ST., STE 209, TOPEKA, KS 66612-1220

Voice 785-296-3372 Fax 785-296-1085 <http://pooledmoneyinvestmentboard.com>

Attachment 19
As Appro 8-24-09

What investment options are available in the MIP?

The MIP currently offers five investment options: an overnight, variable rate option; a fixed rate option with a maturity between 30 and 89 days; a fixed rate option with a maturity between 90 and 179 days; a fixed rate option with a 180 day maturity; and a fixed rate option with a 1 year maturity. The MIP investment rates are based on the rates of return at which the PMIB can invest the moneys. PMIB uses a blended rate, based on returns available from a mix of government agency and high quality corporate securities, for maturities equivalent to the MIP investment's maturity, net of a 15 basis point management fee. MIP investment rates change daily, and are posted on the PMIB website, <http://pooledmoneyinvestmentboard.com>, each day.

How is the MIP invested?

The MIP portfolio is comprised of high quality, short term fixed income securities, including overnight repurchase agreements, U.S. Treasury and agency securities, commercial paper and corporate bonds carrying one of the two highest credit ratings, certificates of deposit, and loans made pursuant to legislative mandates. The PMIB's investment policy, current asset allocation, and portfolio investments can be viewed on the PMIB website. The PMIP has received a AAAf/S1+ rating by Standard & Poor's (the highest rating for a state investment pool for credit quality and stability of value) since March 15, 2004 (most recently affirmed in April, 2009).

Kansas Pooled Money Investment Portfolio



Credit Quality Ratings Definitions

AAAF The fund's portfolio holdings provide extremely strong protection against losses from credit defaults.

AAf The fund's portfolio holdings provide very strong protection against losses from credit defaults.

Af The fund's portfolio holdings provide strong protection against losses from credit defaults.

BBBf The fund's portfolio holdings provide adequate protection against losses from credit defaults.

BBf The fund's portfolio holdings provide uncertain protection against losses from credit defaults.

Bf The fund's portfolio holdings exhibit vulnerability to losses from credit defaults.

CCCf The fund's portfolio holdings make it extremely vulnerable to losses from credit defaults.

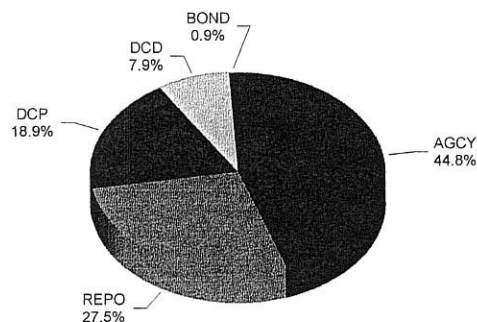
Plus (+) or Minus (-) The ratings from 'AAf' to 'CCCf' may be modified to show relative standing within the major rating categories.

Credit quality ratings, identified by the 'f' subscript, are assigned to bond funds and other actively managed funds that exhibit variable net asset values. These ratings are current assessments of the overall credit quality of a fund's portfolio. The ratings reflect the level of protection against losses from credit defaults and are based on an analysis of the credit quality of the portfolio investments and the likelihood of counterparty defaults.

About the Fund

Fund Rating	AAAf / S1+
Fund Type	Government Investment Pool
Governing Body	Pooled Money Investment Board
Portfolio Manager	Scott W. Miller Sr. Investment Officer
Date Rating Assigned	March 2004
Custodian	Kansas State Treasurer's Office

Portfolio Composition as of March 31, 2009



AGCY - Agency Fixed Rate; REPO - Repurchase Agreement; DCP - Commercial Paper; DCD - Certificate of Deposit; BOND - Corporate Fixed Rate

*As assessed by Standard & Poor's

Fund Highlights

- The Portfolio's primary objectives are securing principal, providing liquidity, and maximizing the rate of return.
- The Portfolio maintains a low risk profile by investing in high quality, shorter-term assets.

Management

The State of Kansas Pooled Money Investment Board (PMIB) manages the Pooled Money Investment Portfolio (PMIP). Sr. Investment Officer Scott Miller is the portfolio manager and is responsible for the day-to-day management of the Fund's assets. Elizabeth Miller is the Director of Investments and is responsible for overseeing all investment portfolios under the purview of the PMIB. Liz and Scott attend monthly Board meetings to report on investment activity and ensure compliance with investment policies; both statutory and Board directed. In addition to serving as the securities custodian, the Kansas State Treasurer's Office is responsible for providing the PMIB with the daily cash flow projections. These cash flows, which are extremely cyclical in nature, are then incorporated into the PMIB's overall cash flow model. Cash flow management and safety of principal are the main objectives of the portfolio while attaining a market rate of return. The main goal of the investment portfolio is to match the cash flows; keeping enough liquidity available to meet the needs of the State and the Municipal Investment Pool (MIP) participants. When a participant deposits funds within the MIP, they become part of the PMIP. Those deposits are co-mingled with other State monies and become part of the overall cash flow model where assets and liabilities are matched. MIP participants are required to specify a maturity date for any deposit beyond overnight. Maturity options range from Overnight, 30-179 days, 180

days, or 1 year. There are early withdrawal penalty provisions in place.

Credit Quality

The 'AAAf' bond fund credit rating, the highest assigned by Standard & Poor's, reflects the extremely high credit quality of the Portfolio's eligible investments and counterparties. The rating indicates that the fund's portfolio holdings and counterparties provide extremely strong protection from losses due to credit defaults.

Portfolio Assets

The Portfolio invests mainly in U.S. Government Securities (including Federal Agency issuers and U.S. Treasury instruments), overnight repurchase agreements (backed by such securities), 'A-1' and 'A-1+' rated commercial paper, AAA and AA rated corporate bonds, and Kansas Bank certificates of deposit. The Kansas bank deposits are investments not rated by Standard and Poor's. However, this asset class is limited to a maximum of 10% of the overall investment portfolio and carries increased collateral requirements. With these enhancements, Standard & Poor's has deemed the rating level of the Kansas bank deposit asset class equal to that of an 'A' rated security. The short duration target and high level of liquidity mitigate interest rate risk.

Standard & Poor's Analyst: Guyna Johnson - (1) 312-233-7008

www.standardandpoors.com

Investors should consider the investment objectives, risks and charges and expenses of the fund before investing. The prospectus which can be obtained from your broker-dealer, contains this and other information about the fund and should be read carefully before investing.

Attachment 20
Hs. Appr. 8-24-09

Volatility Ratings Definitions

S1 Low sensitivity to changing market conditions. Within this category of (S-1) certain funds may be designated with a plus sign (+). This indicates the fund's extremely low sensitivity to changing market conditions.

S2 Low to moderate sensitivity to changing market conditions.

S3 Moderate sensitivity to changing market conditions.

S4 Moderate to high sensitivity to changing market conditions.

S5 High sensitivity to changing market conditions.

S6 Highest sensitivity to changing market conditions.

Volatility ratings evaluate the fund's sensitivity to interest rate movements, credit risk, investment diversification or concentration, liquidity, leverage, and other factors.

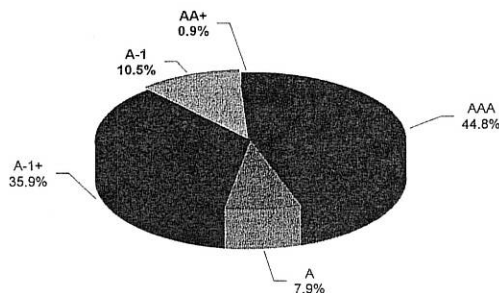
Not all bond funds have volatility ratings

Data Bank as of March 31, 2009

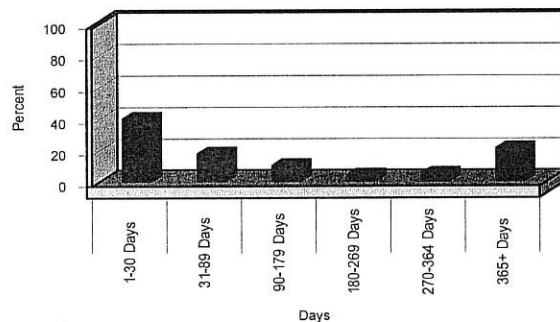
Ticker Symbol..... N/A
NAV.....

Net Assets (millions)..... \$2,383.00
Inception Date..... N/A

Portfolio Credit Quality as of March 31, 2009 *



Portfolio Maturity Distribution as of March 31, 2009



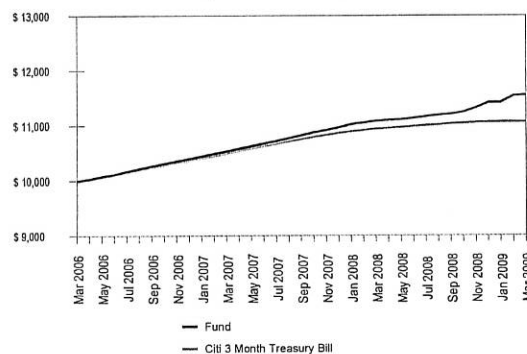
Total Returns as of March 31, 2009, (%)

	Annualized		Cumulative
	Fund	Index *	Fund
Year to Date	NA	NA	1.22
1 Year	4.25	1.14	4.25
3 Years	4.91	3.42	15.47
5 Years	4.37	3.06	23.86

* Citi 3 Month Treasury Bill

The returns shown above do not reflect the deduction of sales loads or charges. Inclusion of the sales load would reduce the performance shown.

Portfolio Historical Performance Comparison (Growth of \$ 10,000)



The performance data quoted represents past performance. Past performance does not guarantee future results. The investment return and principal value of an investment will fluctuate so that an investor's shares, when redeemed, may be worth more or less than their original cost. Current performance data may be lower or higher than the performance data quoted. Performance data current to the most recent month-end may be available by calling the fund at the phone number listed in the 'About the Fund' section on page 1

Top Ten Holdings as of March 31, 2009

Security	%	Security	%
Overnight Repo	27.51	Goldman Sachs Group	4.20
FHLB (Home Loan Bank)	27.05	Credit Suisse New York	4.20
FHLMC (Freddie Mac)	9.82	Rabobank USA Finance	4.20
Kansas Bank CD	7.89	Chevron Corporation	2.10
FNMA (Fannie Mae)	5.24	GE Capital Corp.	1.96

The volatility rating for this fund issued by Standard & Poor's can be found in the 'About the Fund' section on page 1. There is no standard method for determining volatility ratings. The rating is current as of the date of this profile report. The fund's portfolio may have changed since this date and there is no guarantee that the fund will continue to have the same rating or perform in the future as rated. Not all bond mutual funds have volatility ratings and those that do may have paid for them. The fact that a fund has a rating is not an indication that it is more or less risky or volatile than a fund that does not. The fund or a third party participating the marketing of fund shares paid Standard & Poor's for this rating. Standard & Poor's receives no payment for disseminating ratings, except for subscriptions to its publications

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Standard & Poor's is neither associated nor affiliated with the fund. The information in this report has been obtained by Standard & Poor's from sources believed by it to be reliable at the time the report is published. The information in this report, however, may be inaccurate or incomplete due to the possibility of human, mechanical, or other error by Standard & Poor's, its sources or others, or the information in this report may become inaccurate or incomplete due to the passage of time. Standard & Poor's has no obligation to keep or to make the information in this report current, and it does not guarantee the accuracy, adequacy, or completeness of any information in this report. STANDARD & POOR'S MAKES NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE. In no event shall Standard & Poor's, its affiliates or its third party licensors be liable for any direct, indirect, special or consequential damages in connection with the use of any data or information contained herein.

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Fifteen Largest State Unencumbered Fund Balances as of June 30, 2009

Agency	Fund Name	Unencumbered Fund Balance June 30, 2009	Purpose of Fund	Agency Comment on Fund Balance
1 Pooled Money Investment Board	Municipal Investment Pool	\$ 1,084,604,003	The MIP is an investment fund in the state treasury that offers counties, cities, school districts, and other governmental entities the ability to invest idle and excess funds in high quality, short term securities, as authorized by statute. The MIP offers several investment options and allows local government officials to maintain control over their investments. MIP funds are commingled with state moneys and invested in the PMIP, producing a large and well-diversified portfolio that has achieved the highest rating awarded by S&P, AAAf/S1+.	The Municipal Investment Pool balance at June 30th was \$1.085 billion, of which \$653 million (approximately 60%) was in overnight investments. These balances are reflective of the current economic environment, in which there are few attractive investment alternatives, and in which liquidity and safety are highly valued by pool participants.
2 Department of Labor	Employment Security Trust Account	340,511,234	Receipts into the Employment Security Trust Fund are for the payment of Uninsurance Employment benefits.	Recent projections indicate the state's Unemployment Insurance Trust Fund could exhaust its balance as early as November 2009. Labor Secretary Jim Garner has taken steps to borrow money from the U.S. Treasury to shore up the Trust Fund.

Attachment 21
Hs Apprs 8-24-09

21-2

Agency	Fund Name	Unencumbered Fund Balance June 30, 2009	Purpose of Fund	Agency Comment on Fund Balance
3 Health Policy Authority	HBA Clearing Fund - Remittance to Admin. Service Org.	121,814,928	This fund receives the premiums collected for the State Employee Health Benefits Plan and then pays claims and third party administrators.	The State Employee Health Plan Fund balance is at the minimum level for the fund to be considered actuarially sound. There was put into place a 3 month moratorium on employer payments to the fund that resulted in approximately \$60 million that was withheld in employer contributions for the fund during the 2009 Session due to state budget issues.
4 Department of Transportation	Highway Bonds Debt Service	96,883,770	Receipts into the Highway Bonds Debt Service Fund are used to retire existing bonded indebtedness	
5 Department of Revenue	County and City Retailers Sales Tax Clearing	85,989,746	All County and City Retail Sales tax receipts are deposited into this fund to be distributed to local governments once a month	
6 Department of Health and Environment	Water Pollution Control Revolving Loan Fund	80,861,351	Aids communities in financing needed water pollution control projects through low interest loans (KSA 65-3322). as part of the program, loan repayments are returned to the fund to "revolve" for use by other Kansas communities, less 0.25 percent to assist in overall administration of the program. The fund's seed money is provided by the EPA and states must provide a minimum 20.0 percent match.	

2-3

Agency	Fund Name	Unencumbered Fund Balance June 30, 2009	Purpose of Fund	Agency Comment on Fund Balance
7 Department of Health and Environment	Public Water Supply Revolving Loan Fund	69,607,302	Aids communities in financing needed public water supply projects through low interest loans (KSA 65-163e). As part of the program, loan repayments are returned to the fund to "revolve" for use by other Kansas communities, less 0.35 percent to assist in overall administration of the program. The fund's seed money is provided by the EPA and states must provide a minimum 20.0 percent match.	
8 State of Kansas	State General Fund	39,889,992	Receipts to the State General Fund are used to finance governmental operations not provided for by special funds.	
9 University of Kansas	Restricted Fees Fund	33,298,322	Receipts to the Restricted Fees Fund are collected as part of tuition and fees from each student and includes student activity fees and specific course fees to support those programs.	

21-4
28

Agency	Fund Name	Unencumbered Fund Balance June 30, 2009	Purpose of Fund	Agency Comment on Fund Balance
10 State Treasurer	Fiscal Agency Fund	28,305,302	The Fiscal Agency Fund holds principal and interest received from local municipalities for making payments to their bond holders.	Of the \$28,305,302 held on June 30, 2009, \$27,750,234 was paid out within the first two weeks of July 2009. The balance in this fund will continue to grow as we receive funds to pay more than \$900 million of principal and interest due to bond holders on September 1, 2009. The entire balance in this fund should be encumbered, because the obligation to distribute these funds to bond holders is incurred the moment the funds are received from the municipalities.
11 Wichita State University	Restricted Fees Fund	25,357,881	Receipts to the Restricted Fees Fund are collected as part of tuition and fees from each student and includes student activity fees and specific course fees to support those programs.	

21-5

Agency	Fund Name	Unencumbered Fund Balance June 30, 2009	Purpose of Fund	Agency Comment on Fund Balance
12 Dept. of Social and Rehabilitation Services	Social Welfare Fund	22,551,863	Receipts to the Social Welfare Fund include child support collections, federal payments to reimburse the state for state expenditures made for individuals who receive federal disability determination for the portion the federal government would have paid during the time required for determination of the disability, and other service charges.	The legislature approved an SRS FY 10 budget that included a carry forward from FY 09 of \$10.5 million dollars. This ending balance was budgeted to be used and reduce the demand on SGF dollars. During FY 2009 SRS received more revenues than was projected, and due to holding positions vacant and agency budget management practices expenditures were less than projected. The combination of increased revenues and lower expenses saved \$11.5 million, resulting in a \$22 million ending balance in June 2009. This balance will be used in the revised FY 10 and proposed FY 11 budget to cover increases in our assistance programs, thus reducing the demand for new SGF dollars. There were increases in revenue in our Child Support collections in FY 2009 due to debt setoff of the stimulus dollars given to taxpayers. Also in FY 09 the federal disability determination backlog was reduced which allowed us more fee fund revenue for interim assistance. We also have had increases in our Child Support Incentives over what was projected and ARRA now allows us to use those funds to match federal dollars so those incentive funds are now included in the fee fund.
13 Department of Revenue	County and City Retailers' Sales Tax	19,117,593	All County and City Consumer Use tax receipts are deposited into this fund to be distributed to local governments once a month	

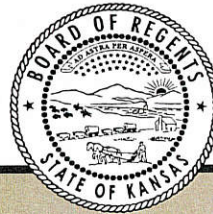
9-12

Agency	Fund Name	Unencumbered Fund Balance June 30, 2009	Purpose of Fund	Agency Comment on Fund Balance
14 Board of Regents	Kansas Educational Building	17,476,128	Receipts for the Educational Building Fund come from a 1.0 mill tax levy on real property, for the use and benefit of the state institutions of higher education. Use of the funds is limited to the construction, reconstruction, equipment and repair of buildings and grounds at the state educational institutions under the control and supervision of the Board of Regents and for payment of debt service on revenue bonds issued to finance such projects, all subject to appropriation by the Legislature.	
15 Kansas State Univ. Ext. & Ag. Res.	Restricted Fees	17,152,730	Receipts to the Restricted Fees Fund are collected as part of tuition and fees from each student and includes student activity fees and specific course fees to support those programs.	
TOTAL		\$ 2,083,422,146		

HIGHER EDUCATION BUDGET UPDATE

*House Appropriations Committee
August 24, 2009*

*Reginald L. Robinson
President & CEO*



BUDGET RECAP

Higher Education System Support (SGF):

- **FY 2009 Original Appropriation: \$853 million**
- **FY 2009 Rescission: \$817 million**
(4.25% or \$36 million reduction from FY 2009 original)
- **FY 2010 Appropriation: \$790 million**
(7% or \$63 million reduction from FY 2009 original)
- **FY 2010 Omnibus: \$768 million**
(10% or \$85 million reduction from FY 2009 original)
- **FY 2010 Allotment: \$753 million**
(12% or \$100 million reduction from FY 2009 original)





Impact of Budget Cuts (State Universities):

- Employee Layoffs, Positions Held Vacant, & Positions Eliminated: Approx. 655.
- Programs/Classes Eliminated: Approx. 448.
- Increased class sizes & reduced course offerings.
- Reduced library resources (books, databases, & publications) & hours of operation.
- Students less likely to graduate in 4 years.
- Reduced operating support for equipment & technology upgrades.
- Student counseling services reduced.
- Eliminated purchases of research & educational equipment.
- Reduced or eliminated overtime and student labor budgets.
- Increased faculty teaching loads.
- Increased tuition costs.

**Please see Attachment A for additional details.*



Federal Stimulus Funding:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>2-Year Total</u>
State Universities (6):	\$7,715,773	\$32,151,982	\$39,867,755
Washburn University (1):	\$181,507	\$756,280	\$937,787
Community Colleges (19):	\$1,447,198	\$6,029,986	\$7,477,184
Technical Colleges (6):	\$254,821	\$1,061,752	\$1,316,573
Total (32 institutions):	\$9,599,299	\$40,000,000	\$49,599,299

**Please see Attachment B for additional details.*



State University Federal Stimulus Allocation:

	<u>FY 2009 & FY 2010</u>
Deferred Maintenance (2/3):	\$26,578,503
Tuition Mitigation (1/3):	\$13,289,252
Total:	\$39,867,755

Note: Most states have used the vast majority of their stimulus funding to back-fill operating budgets.

**Please see Attachment B for additional details.*



State University Tuition Mitigation Details:

- FHSU: \$536,000 for student scholarships
- PSU: \$375,000 for tuition relief
- WSU: \$1.5 million for student scholarships



State University Tuition Rates (Fall '09/Spring '10)

On June 25, the Board approved the following increases for resident undergraduate students:

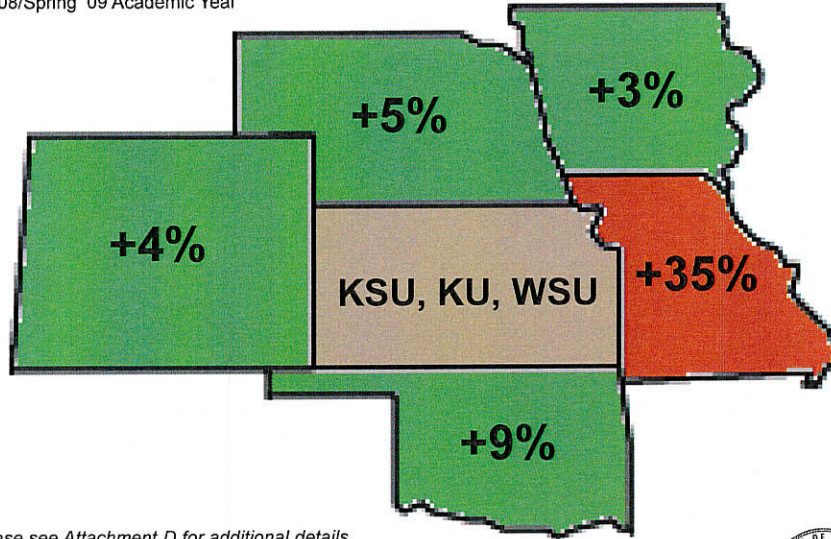
- ESU \$4.40/credit hour (4%)
- FHSU \$6.85/credit hour (7.5%)
- KSU \$7.73/credit hour (3.9%)
- KU \$12.40/credit hour (7%)
- PSU \$7.73/credit hour (6.8%)
- WSU \$11.75/credit hour (8.5%)

**Please see Attachment C for additional details.*



Average Tuition & Fee Comparison (Research Universities):

Fall '08/Spring '09 Academic Year

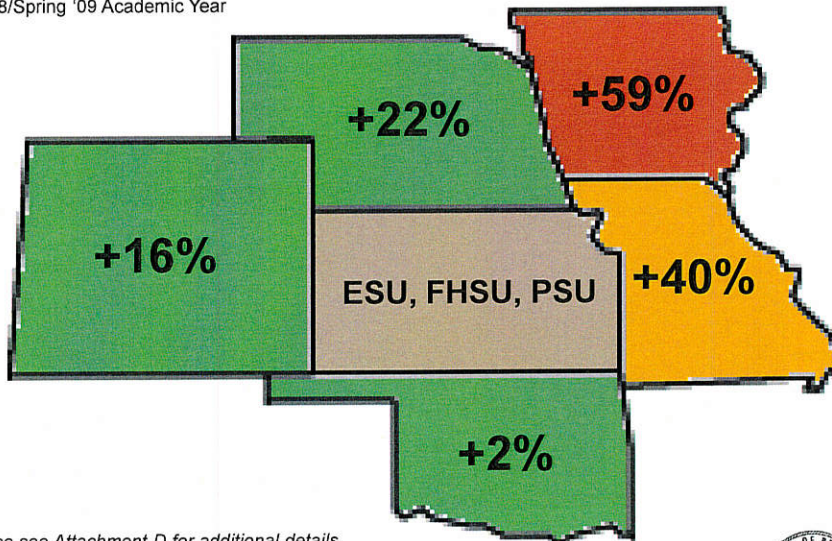


*Please see Attachment D for additional details.



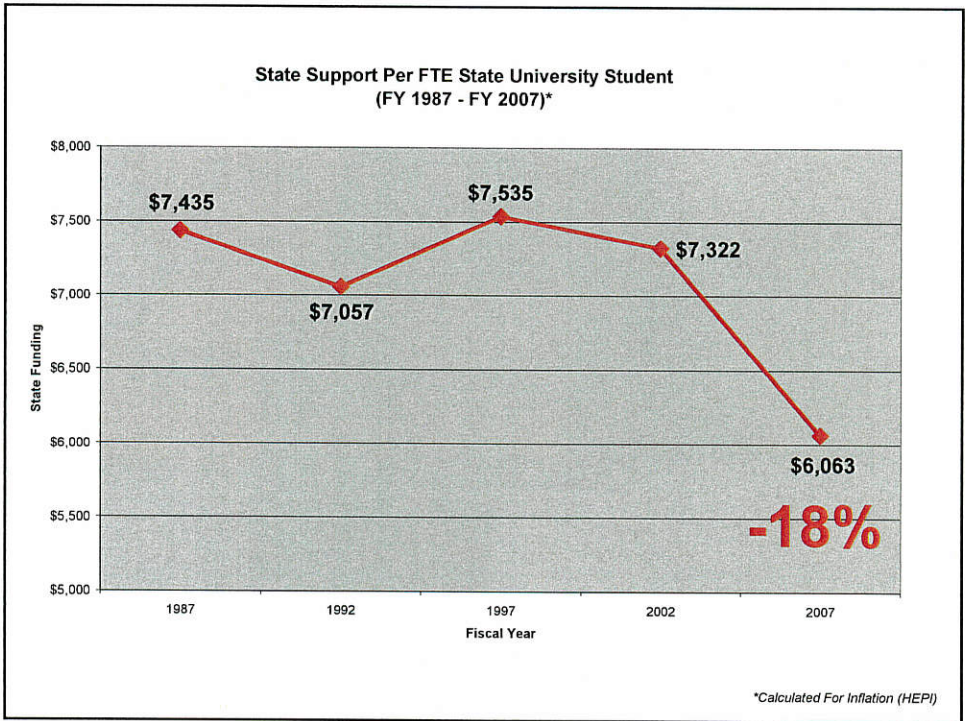
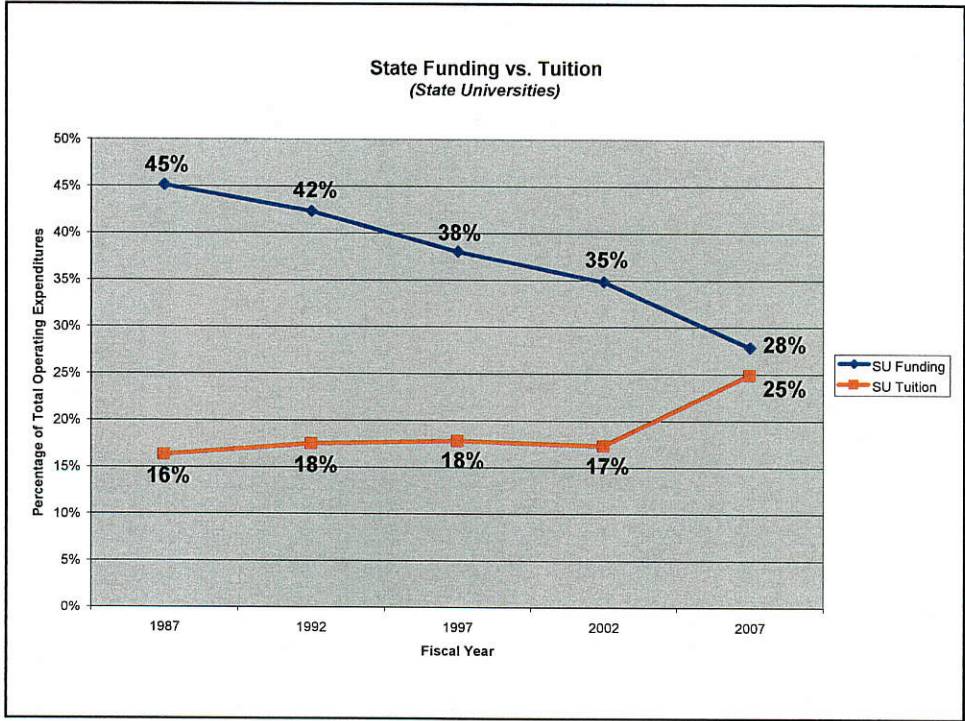
Average Tuition & Fee Comparison (Regional Universities):

Fall '08/Spring '09 Academic Year



*Please see Attachment D for additional details.







"The Kansas Board of Regents shall pursue measurable continuous improvement in the quality and effectiveness of the public postsecondary educational system in Kansas, while expanding participation for all qualified Kansans. To achieve that mission, the Board will demand accountability, focus resources, and advocate powerfully."

www.kansasregents.org

State University Actions to Reduce Expenditures (FY 2010)

Emporia State University:

1. Positions held vacant indefinitely (approx 32)
2. Positions covered with temporary instructors
3. Reduced budgets for temporary instructors
4. Increased class size due to fewer sections offered (i.e. 25% increase in class size of Freshmen Composition, Physical Sciences, Biological Sciences, Mathematics, and Social Sciences)
5. Many general education sections above capacity. Many unable to get their classes or must enroll in required classes in a later semester
6. Elimination of major administrative position through reorganization
7. 12-14 GTA/GRA Positions Eliminated
8. Certain courses offered less frequently
9. 25 courses canceled
10. Increased reliance on part time faculty and faculty overloads
11. Reduced library resources such as databases, publications and operating hours
12. Reduced departmental operating support for technology, equipment, supplies and travel
13. Reduction in student jobs on campus
14. Restriction on ability to increase number of access support programs (per Performance Agreement)
15. Potential reduction of 1st to 2nd year retention, due to increased class size and reduced course offerings
16. (Performance Agreement issue)
17. Selected transfer of state funded expenditures to restricted funds
18. Reduction of campus-wide equipment allocation

Fort Hays State University:

1. Position eliminations and hiring freeze affecting 30 positions negatively affecting class size and availability.
2. Delay or eliminate upgrades to technology used by faculty and staff
3. Eliminate purchases of educational and research equipment
4. Reduce or eliminate overtime budgets
5. Reduce student labor budgets
6. Summer work week reduced to 4 10 hour days to create savings in utility costs
7. Substantially reduce the number of on campus classes offered during the summer to create utility savings. Classes offered virtually.
8. Increased thermostat settings during office hours to increase utility savings
9. Reduced other operating expense budgets
10. Use reserve balances to allow time for planning additional ongoing reductions in positions and other operating expenses.

Kansas State University:

1. \$13.5 million was cut by reducing the SGF budgets of most non-academic units by 10% (SGF) and academic units by 7% (SGF)
2. 80 positions from non-academic units are being held vacant
3. 120 positions from academic and research units are being held vacant
4. Approximately 75 sections have been delayed, combined or cancelled
5. Increased teaching loads are reducing research and service contributions from faculty
6. Student services, such as advising, are impacted
7. Reduced purchases of library materials

8. Reduced support for inter-disciplinary, targeted research - ultimately a reduction in externally funded research will occur
9. Reduced custodial and building maintenance services
10. Reduced agricultural extension services
11. Reduced technology infrastructure investment
12. Reduced student employment opportunities
13. In addition to the stimulus funds, \$3.4 million in one-time bridge funding (fund balances) is being used to fund the FY 2010 operational budget.
14. K-State's adaption to this reduced resource level is not complete. We still need to identify \$15 million in further savings. First, our current year budget is partially funded with non-recurring resources (fund balances and federal stimulus funding). Second, we need funds to strategically replace resources that have been cut from campus units that are operating in a non-sustainable fashion, for example, some of the approximately 200 vacant positions must be filled. Additionally, we need funds for contingent needs. The campus community will be engaged in this discussion this fall.

Pittsburg State University:

1. Eliminated or Reduced Salaries Budgeted for 28 Positions - \$1.2M
2. Scheduled 131 Fewer Classes this Fall
3. Delayed Major Software Acquisition
4. Reduced Operating Budgets by \$500,000
5. Reduced Major Equipment Budgets by \$400,000
6. Utilized Carryforward Balances to Spread the Cut Over Two Years
7. Authorized Fewer Library Acquisitions
8. Reduced Expenditures for Campus Safety, Building Maintenance and Landscaping
9. Increased Reliance on Part-Time Faculty
10. Reduced Hours of Operation in the Library, Computer Labs and Student Rec Center

University of Kansas:

1. Eliminated 121 positions (20 filled resulting in 11 notices of nonreappointment aka layoffs). 55 of these positions were teaching positions which translates into larger class sizes and few class sections.
2. Eliminated Learning Communities Office which helped improve retention rates.
3. Elimination of approximately 75 class sections in the College of Liberal Arts and Sciences due to reduction in GTA positions
4. Increased class sizes due to reduction in GTA and faculty positions.
5. Cut back student recruitment in key fields such as Engineering in order to maintain the quality of the educational experience for all Engineering students.
6. Decrease access to timely academic advising
7. Reduced technology funds at a time when mediated classes, online courses, electronic textbooks and digitally accessed library material are becoming the norm. We are at risk of falling further behind.
8. Decreased employment opportunities for students.
9. Decreased ability to meet training needs of university employees
10. Reduced hours of operation for various university museums.
11. Reduced building maintenance which will increase deferred maintenance.
12. Reduced selected community outreach and service programs.
13. Shifted an entire unit, KU Continuing Education off state funding altogether. The unit will now be entirely self supporting.
14. KU is using the flexibility provided by the Purchasing Pilot Project to reduce the cost of computers, software and other goods and services. This law should be made permanent in the 2010 Legislative Session.

University of Kansas Medical Center:

1. Eliminated 79 positions (46 occupied - 41 unclassified staff received notices of non reappointments. aka layoffs and 5 classified staff were laid off). These reductions will have a material impact on KUMC's ability to execute its mission and the quality of its support for its academic, research, and clinical
2. Shifted portions of 363 positions to other funding sources, primarily clinical income. This transfer is not sustainable over time due to economic pressures and expected changes in reimbursement as part of National Health Care Reform.
3. Reduced GTA/GRA opportunities. The number of Graduate Teaching Assistant and Graduate Research Assistant positions available to support Ph.D. students in the sciences and bioengineering was reduced by four. This will make it more difficult to support the new information and biomedical economy the state is attempting to nurture through investments by entities like the Kansas Bioscience Authority.
4. Library operations will be impacted by reduced hours, elimination of new book purchases, and a reduction in periodicals. These actions degrade the quality of the educational experience available to students and impact research progress.
5. Investments in information and instructional technology were reduced. While the impact of these reductions may not be immediately felt, over time this critical infrastructure will deteriorate to the same dreadful condition as our physical facilities.
6. Reduction in tuition grant funding for needy students.
7. Reduction in professional training for faculty and staff.
8. Reduction in facility maintenance increasing deferred maintenance.
9. Identify an additional 50 positions for elimination during the fiscal year.
10. Reduction in outreach services for clinical care and continuing ed.
11. Reductions in Nursing & Allied Health enrollment in Fall 2010.
12. One-time ARRA funds will be used as bridging funds until a permanent reduction can be implemented.
13. Further allotment reductions would require furloughs or a general salary reduction.

Wichita State University:

1. Four employees (3.5 FTE positions) were laid off.
2. 81 positions were eliminated. Positions were vacant due to resignations or retirements and would have been filled during FY 2010.
3. An additional 30 seasonal and temporary positions hired each year to assist with enrollment and grounds maintenance were eliminated.
4. Eliminated over 20% of the budget for student salaries--a major source of financial aid for students.
5. 142 fewer class sections have been scheduled for fall semester unless enrollment increases provide additional tuition revenues to hire new lecturers.
6. Substantially reduced funding for university libraries resulting in a probable reduction to library hours.
7. Substantial reduction to budgets for capital equipment replacement, library acquisitions, and technology upgrades.
8. Due to staffing reductions, many services provided to the University community and outside customers will be eliminated, reduced or delayed.

**Kansas Board of Regents
ARRA Federal Stimulus Funding Distribution
Board Approved June 25, 2009**

Attachment B

Institution	FY 2009 ARRA Funding Distribution	FY 2010 ARRA Funding Distribution	Total Two-Year ARRA Funding Distribution
University of Kansas (including Medical Center)	\$2,941,252	\$12,853,921	\$15,795,173
Kansas State University	\$2,307,016	\$9,441,070	\$11,748,086
Wichita State University	\$847,192	\$3,598,974	\$4,446,166
Emporia State University	\$466,033	\$1,870,960	\$2,336,993
Pittsburg State University	\$569,424	\$2,185,266	\$2,754,690
Fort Hays State University	\$584,856	\$2,201,791	\$2,786,647
Subtotal State Universities	\$7,715,773	\$32,151,982	\$39,867,755
Washburn University	\$181,507	\$756,280	\$937,787
Subtotal Washburn University	\$181,507	\$756,280	\$937,787
Allen County Community College	\$60,401	\$251,672	\$312,073
Barton County Community College	\$98,490	\$410,376	\$508,866
Butler County Community College	\$170,720	\$711,332	\$882,052
Cloud County Community College	\$56,120	\$233,835	\$289,955
Coffeyville Community College	\$34,053	\$141,888	\$175,941
Colby Community College	\$36,431	\$151,794	\$188,225
Cowley County Community College	\$101,856	\$424,400	\$526,256
Dodge City Community College	\$32,556	\$135,650	\$168,206
Fort Scott Community College	\$40,890	\$170,377	\$211,267
Garden City Community College	\$34,027	\$141,780	\$175,807
Highland Community College	\$78,622	\$327,590	\$406,212
Hutchinson Community College	\$111,006	\$462,524	\$573,530
Independence Community College	\$26,346	\$109,776	\$136,122
Johnson County Community College	\$284,975	\$1,187,394	\$1,472,369
Kansas City Kansas Community College	\$128,574	\$535,724	\$664,298
Labette Community College	\$37,796	\$157,482	\$195,278
Neosho Community College	\$33,587	\$139,944	\$173,531
Pratt Community College	\$34,546	\$143,940	\$178,486
Seward County Community College	\$46,202	\$192,508	\$238,710
Subtotal Community Colleges	\$1,447,198	\$6,029,986	\$7,477,184
Flint Hills Technical College	\$30,891	\$128,711	\$159,602
Manhattan Technical College	\$31,904	\$132,935	\$164,839
North Central KS Technical College	\$48,131	\$200,546	\$248,677
Northwest KS Technical College	\$37,209	\$155,035	\$192,244
Salina Area Technical College	\$27,443	\$114,344	\$141,787
Wichita Area Technical College	\$79,243	\$330,181	\$409,424
Subtotal Technical Colleges	\$254,821	\$1,061,752	\$1,316,573
TOTAL	\$9,599,299	\$40,000,000	\$49,599,299

Kansas Board of Regents
State Universities
FY 2009 and 2010 ARRA Federal Stimulus Funding Distribution

22-12

June 25, 2009 Board Approved: 2/3 Deferred Maintenance, 1/3 Tuition Mitigation over both FY 2009 and FY 2010.

University	Total FY 2009 & 2010 ARRA Funding Distribution	Deferred Maintenance	Tuition Mitigation
University of Kansas (including Medical Center)	\$15,795,173	\$10,131,724	\$5,663,449
Kansas State University	\$11,748,086	\$7,946,972	\$3,801,114
Wichita State University	\$4,446,166	\$2,918,320	\$1,527,846
Emporia State University	\$2,336,993	\$1,605,342	\$731,651
Pittsburg State University	\$2,754,690	\$1,961,494	\$793,196
Fort Hays State University	\$2,786,647	\$2,014,651	\$771,996
Total State Universities	\$39,867,755	\$26,578,503	\$13,289,252

22-12

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TABLE I
STATE UNIVERSITIES' TUITION RATES, BOARD APPROVED, JUNE 25, 2009
(TUITION ONLY, EXCLUDES REQUIRED STUDENT FEES)

FY 2010 TUITION FOR FULLTIME UNDERGRADUATE STUDENTS, PER SEMESTER ¹								
	KU (Standard)	KU (Compact) ²	KSU	KSU-Salina	WSU	ESU	PSU	FHSU
Resident Undergraduate								
FY 2009 Approved Tuition	\$3,097.50	\$3,438.75	\$2,977.05	\$2,812.50	\$2,072.25	\$1,647.00	\$1,710.00	\$1,370.25
FY 2010 Proposed Tuition	3,283.50	3,679.50	\$3,093.00	\$2,922.00	\$2,248.50	\$1,713.00	\$1,826.00	\$1,473.00
Proposed \$ Increase	\$186.00	\$240.75	\$115.95	\$109.50	\$176.25	\$66.00	\$116.00	\$102.75
Proposed % Increase	6.0%	7.0%	3.9%	3.9%	8.5%	4.0%	6.8%	7.5%
Non-resident Undergraduate								
FY 2009 Approved Tuition	\$8,136.00	\$9,030.75	\$8,129.25	\$7,680.00	\$5,910.75	\$5,903.00	\$5,837.00	\$5,162.25
FY 2010 Proposed Tuition	\$8,625.00	\$9,663.75	\$8,446.50	\$7,980.00	\$6,265.50	\$6,315.00	\$6,088.00	\$5,549.25
Proposed \$ Increase	\$489.00	\$633.00	\$317.25	\$300.00	\$354.75	\$412.00	\$251.00	\$387.00
Proposed % Increase	6.0%	7.0%	3.9%	3.9%	6.0%	7.0%	4.3%	7.5%

FY 2010 TUITION FOR FULLTIME GRADUATE STUDENTS, PER SEMESTER ³								
	KU	KU-Med. School	KSU	KSU-Vet. School	WSU	ESU	PSU	FHSU
Resident Graduate								
FY 2009 Approved Tuition	\$3,061.20	\$11,861.40	\$3,232.80	\$8,200.00	\$2,304.60	\$1,988.00	\$1,990.00	\$1,638.00
FY 2010 Proposed Tuition	\$3246.00	\$12,573.10	\$3,358.80	\$8,520.00	\$2,500.20	\$2,077.00	\$2,106.00	\$1,761.00
Proposed \$ Increase	\$184.80	\$711.70	\$126.00	\$320.00	\$195.60	\$89.00	\$116.00	\$123.00
Proposed % Increase	6.0%	6.0%	3.9%	3.9%	8.5%	4.5%	5.8%	7.5%
Non-resident Graduate								
FY 2009 Approved Tuition	\$7,314.60	\$21,035.10	\$7,437.00	\$19,300.00	\$6,713.40	\$6,014.00	\$5,514.00	\$4,854.00
FY 2010 Proposed Tuition	\$7,755.00	\$22,297.20	\$7,726.80	\$20,052.00	\$7,116.00	\$6,432.00	\$5,765.00	\$5,218.20
Proposed \$ Increase	\$440.40	\$1,262.10	\$289.80	\$752.00	\$402.60	\$418.00	\$251.00	\$364.20
Proposed % Increase	6.0%	6.0%	3.9%	3.9%	6.0%	7.0%	4.6%	7.5%

NOTES:

¹ Tuition rates for full-time undergraduate students are based upon 15 credit hours.

² Compact tuition rates are for first-time, degree-seeking KU freshmen only. The proposed FY 2010 Compact Tuition Rates are for KU freshmen entering KU in Fall 2009, and would be fixed for FY 2010 through FY 2013. Approved FY 2009 rates are from FY 2009-FY 2012 Compact.

³ Tuition rates for fulltime graduate students are based upon 12 credit hours, except medical students (semester rate) and veterinary medical students (20 credit hours).

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TABLE II
STATE UNIVERSITIES' TUITION RATES, BOARD APPROVED, JUNE 25, 2009
(INCLUDES REQUIRED STUDENT FEES)

FY 2010 TUITION AND REQUIRED FEES FOR FULLTIME UNDERGRADUATE STUDENTS, PER SEMESTER ¹								
	KU Lawrence (Standard)	KU Lawrence (Compact) ²	KSU	KSU-Salina	WSU	ESU	PSU	FHSU
Resident Undergraduate								
FY 2009 Approved Tuition and Fees	\$3,520.85	\$3,862.10	\$3,313.65	\$3,111.66	\$2,542.25	\$2,068.00	\$2,161.00	\$1,770.00
FY 2010 Proposed Tuition and Fees	\$3,706.85	4,102.85	\$3,434.75	\$3,221.16	\$2,733.50	\$2,187.00	\$2,296.00	\$1,881.00
Proposed \$ Increase	\$186.00	\$240.75	\$121.10	\$109.50	\$191.25	\$119.00	\$135.00	\$111.00
Proposed % Increase	5.3%	6.2%	3.7%	3.5%	7.5%	5.8%	6.2%	6.3%
Non-resident Undergraduate								
FY 2009 Approved Tuition and Fees	\$8,559.35	\$9,454.10	\$8,465.85	\$7,979.16	\$6,380.75	\$6,324.00	\$6,288.00	\$5,562.00
FY 2010 Proposed Tuition and Fees	\$9,048.35	\$10,087.10	\$8,788.25	\$8,279.16	\$6,750.50	\$6,789.00	\$6,558.00	\$5,957.25
Proposed \$ Increase	\$489.00	\$633.00	\$322.40	\$300.00	\$369.75	\$465.00	\$270.00	\$395.25
Proposed % Increase	5.7%	6.7%	3.8%	3.8%	5.8%	7.4%	4.3%	7.1%

FY 2010 TUITION AND REQUIRED FEES FOR FULLTIME GRADUATE STUDENTS, PER SEMESTER ³								
	KU Lawrence	KU-Med. School	KSU	KSU-Vet. School	WSU	ESU	PSU	FHSU
Resident Graduate								
FY 2009 Approved Tuition and Fees	\$3,484.55	\$12,099.76	\$3,569.40	\$8,536.60	\$2,684.00	\$2,409.00	\$2,441.00	\$1,957.80
FY 2010 Proposed Tuition and Fees	\$3,669.35	\$12,817.96	\$3,700.55	\$8,861.75	\$2,891.60	\$2,551.00	\$2,576.00	\$2,087.40
Proposed \$ Increase	\$184.80	\$718.20	\$131.15	\$325.15	\$207.60	\$142.00	\$135.00	\$129.60
Proposed % Increase	5.3%	5.9%	3.7%	3.8%	7.7%	5.9%	5.4%	6.6%
Non-resident Graduate								
FY 2009 Approved Tuition and Fees	\$7,737.95	\$21,273.46	\$7,773.60	\$19,636.60	\$7,092.80	\$6,435.00	\$5,965.00	\$5,173.80
FY 2010 Proposed Tuition and Fees	\$8,178.35	\$22,542.06	\$8,068.55	\$20,393.75	\$7,507.40	\$6,906.00	\$6,235.00	\$5,544.60
Proposed \$ Increase	\$440.40	\$1,268.60	\$294.95	\$757.15	\$414.60	\$471.00	\$270.00	\$370.80
Proposed % Increase	5.7%	6.0%	3.8%	3.9%	5.8%	7.3%	4.5%	7.2%

NOTES:

¹ Tuition rates for full-time, undergraduate students are based upon 15 credit hours.

² Compact tuition rates are for first-time, degree-seeking KU freshmen only. The proposed FY 2010 Compact Tuition Rates are for KU freshmen entering KU in Fall 2009, and would be fixed for FY 2010 through FY 2013. Approved FY 2009 rates are from FY 2009-FY 2012 Compact.

³ Tuition rates for full-time graduate students are based upon 12 credit hours, except medical students (semester rate) and veterinary medical students (20 credit hours)

**Public University Tuition & Fee Comparison
2008-2009 Academic Year (Fall '08 & Spring '09 Semesters)**

	<u>In-State Tuition & Fees</u>	<u>\$ Comparison to Kansas</u>	<u>% Comparison to Kansas</u>
RESEARCH INSTITUTIONS:			
Missouri	\$8,456	+ \$2,205	+ 35%
Oklahoma	\$6,812	+ \$561	+ 9%
Nebraska	\$6,584	+ \$333	+ 5%
Colorado	\$6,515	+ \$264	+ 4%
Iowa	\$6,452	+ \$201	+ 3%
Kansas (KSU, KU, WSU)	\$6,251	---	---
Research Institution Average:	\$7,016	+ \$765	+ 12%
KSU, KU, WSU Average:	\$6,251	---	---
REGIONAL INSTITUTIONS:			
Iowa	\$6,376	+ \$2,377	+ 59%
Missouri	\$5,581	+ \$1,582	+ 40%
Nebraska	\$4,891	+ \$892	+ 22%
Colorado	\$4,658	+ \$659	+ 16%
Oklahoma	\$4,084	+ \$85	+ 2%
Kansas (ESU, FHSU, PSU)	\$3,999	---	---
Research Institution Average:	\$4,755	+ \$756	+ 19%
ESU, FHSU, PSU Average:	\$3,999	---	---



Update on Impact of Changes in FY 2010 Budget

House Appropriations Committee
August 24, 2009

Doug Farmer, KHPA Deputy Director



Direction from KHPA Board

- Refocus resources on core program operations
- Position the state for national health reform
- Help secure available ARRA (stimulus) funds for state initiatives in health information technology and exchange
- Complete transformation into an accountable, data-driven agency
- Maintain a broad health agenda
- Work closely with Governor and Cabinet agencies
- Solicit feedback from policymakers, i.e., the legislature

Attachment 23
Hs. Appro. 8-24-09¹



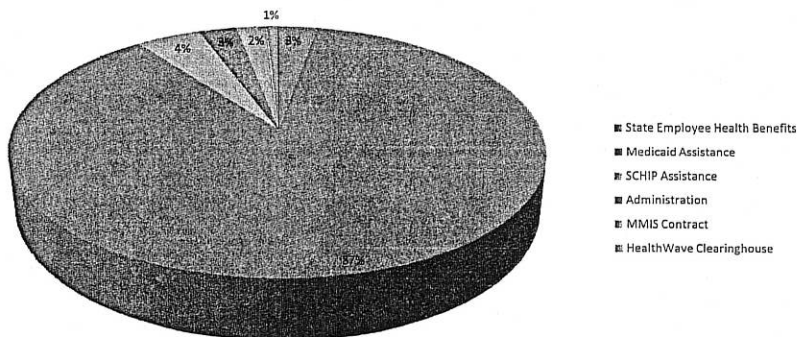
Brief Overview of KHPA's Budget

- **KHPA's FY 2009 budget was about \$2.6 billion**
 - \$1.36 billion is non-SGF funding for KHPA medical programs
 - \$800 million is federal funds passed through to other Medicaid service agencies (SRS, KDOA, JJA, KDHE)
 - \$450 million is SGF funding for services and operations
- **KHPA programs and operations are funded separately**
 - FY 2009 operational funding was \$23 million SGF
 - Caseload costs are about 20 times larger than operational costs
 - Caseload savings cannot be credited to cost-saving operations
 - The federal government matches Medicaid operations at 50-90%
 - Operational costs for the state employee plan are funded off-budget
- **KHPA FY 2010 budget reductions concentrated on operations**
 - Medicaid caseload protected due to Federal stimulus dollars
 - KHPA operational funding reduced 15.5% versus FY 2009

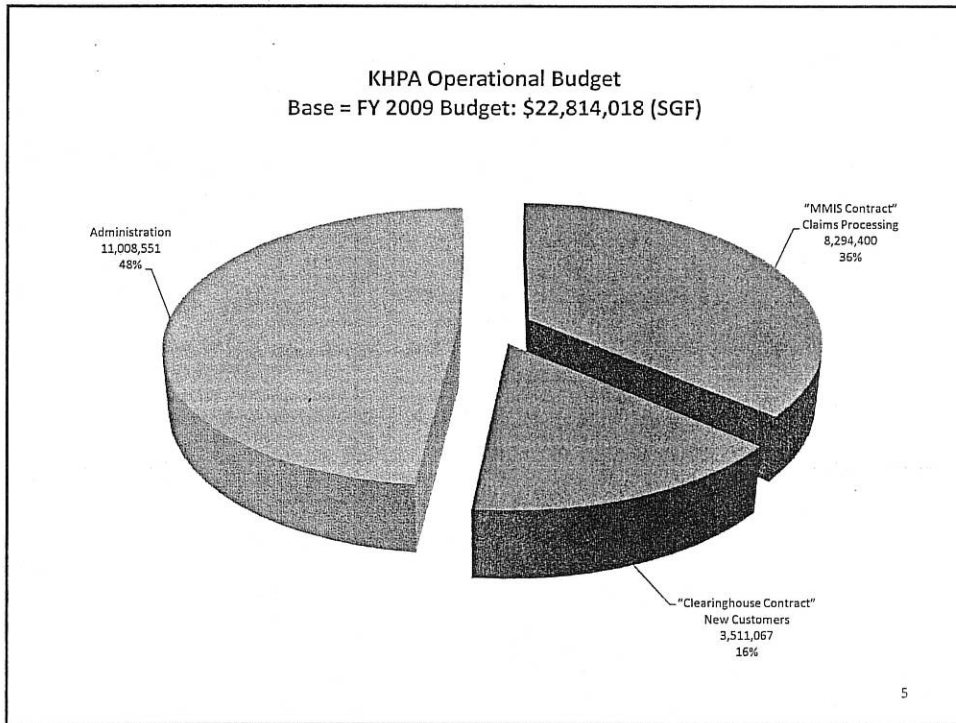
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KHPA Total Budget

FY 2010 Approved Budget
excluding off budget and transfers



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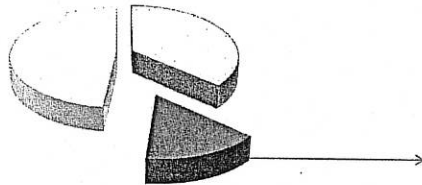


KHPA Functions at a Glance: Claims Processing (\$8.3 Million)

- Medicaid Management Information System (MMIS) - federal mandate: data processing system that manages claims and payments; assures compliance with state plan
- Surveillance Utilization Review Subsystem (SURS) - federal mandate: identifies waste, fraud and abuse
- Payment Error Rate Measurement (PERM) - federal mandate; assures program integrity
- Customer and Provider Service Call Centers: answer calls from providers, beneficiaries with billing, eligibility and other questions.
- FY 2009: Processing avg. 1.5 million claims per month
- Disbursing avg. \$197 million per month in payments to providers
- Call Centers handling 21,127 incoming calls per month
- Outsourced to independent contractor
- Most costs fixed: volume-based contract

6

KHPA Functions at a Glance: Clearinghouse (\$3.5 Million)

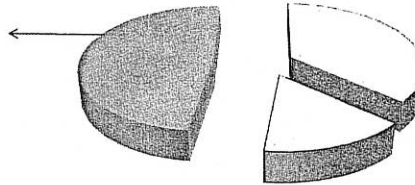


- Processes Medicaid and SCHIP applications for coverage: federal mandate to process an application within 45 days
- Similar to a "sales" department in private sector
- Issues new policies
- Screens applicants for eligibility
- Unified application process: One application for family; screens for all eligible services
- Workload fluctuates with economy
- Majority of work outsourced
- FY 2009 – Receiving an average of 10,736 applications and reviews per-month
- *Backlog of applications already growing as economy worsens*

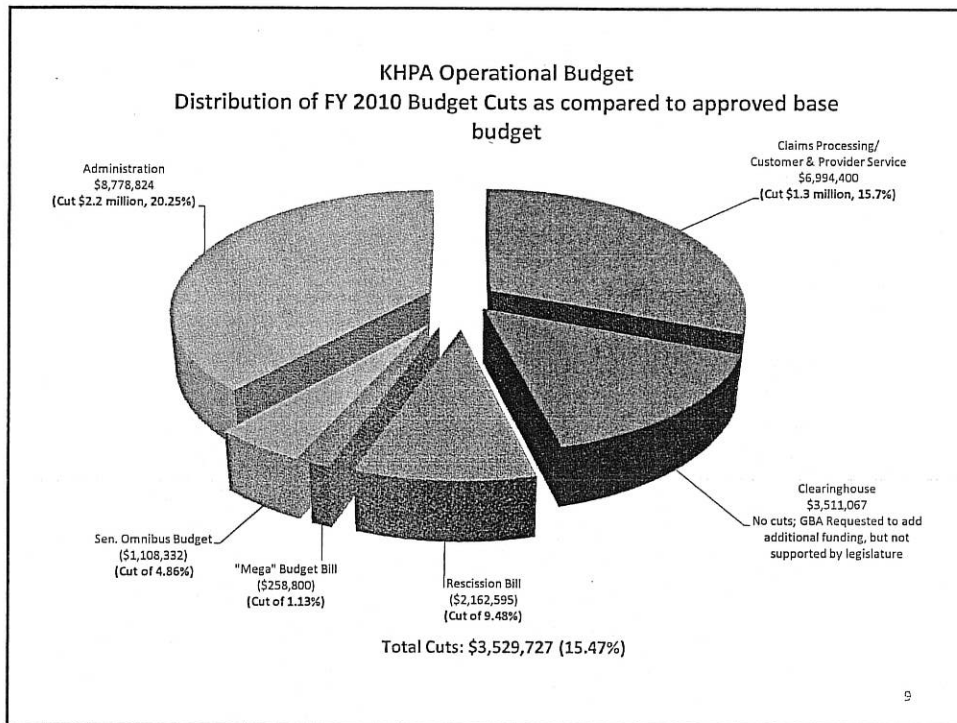
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KHPA Functions at a Glance: Administration (\$11 Million)

- Finance and Operations: budget; accounting; financial reports; purchasing
- In-house eligibility and claims processing (required by federal law)
- Actuarial Analysis: data evaluation; risk assessment; long-range planning
- Program management: quality improvement; risk management; cost control
- Human Resources
- Information Technology
- Legal Services
- Governmental and Stakeholder Relations
- Communications/Public Relations
- Physical Plant: rent; utilities; equipment; supplies



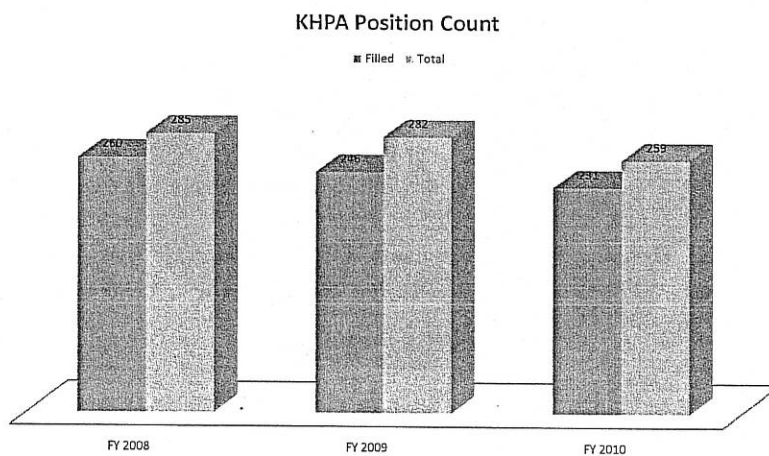
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Summary of Agency Response to FY 2010 Budget Shortfall

- **Reduced internal operational costs by \$2.2 million SGF**
 - Eliminated contracts not directly related to program operation
 - Eliminated 14 positions in July 2009 that resulted in 13 staff layoffs
 - Cumulative staff reductions of 15% with unfilled vacancies
 - Eliminated policy division
 - Reduced executive positions from 5 to 4
- **Reduced contract Medicaid operations by \$1.3 million SGF**
 - Reductions in staffing at the Medicaid fiscal agent (EDS) of 42 FTEs
 - Key areas affected are in customer and provider services
- **Changes to the agency's structure and focus**
 - Eliminated or scaled back policy, communications, and outreach efforts
 - Maintain efforts to identify savings and efficiencies in program costs
 - Extending focus on data-driven efficiency to all KHPA programs
 - Restructured organization to emphasize efficiency and accountability

FTE Count for FY 2008, 2009, and 2010



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Contractual Reductions

Contracts eliminated in FY 2009

- Enhanced care management pilot
- Community health record pilot
- Kansas Legal Services aid for Federal disability applicants
 - (contracting authority transferred to SRS in FY 2010)
- Kansas Health Online consumer portal for health information
- Oregon Health Sciences program for evidenced-based management of prescription drugs

Contract scheduled to terminate January 2010

- Kansas Foundation of Dentistry for the Handicapped

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Reductions to Balance FY 2010 Budget

(State General Fund only)

Hold 28 positions vacant	(440,430)
Reduce travel, printing, supplies, equipment replacement	(53,642)
Reduce Temporary Staff	(86,687)
Reduce Contracts	(423,674)
End Kansas Legal Services contract	(487,500)
Stop development of online application	(44,040)
End Community Health Record pilot project	(125,000)
End Enhanced Care Management pilot project	(372,000)
End Kansas Health Online	(53,005)
Total Rescission Bill Reductions	(2,085,978)
MMIS Contract - 25% customer and provider service reduction	(300,000)
Total "Mega" Bill Reductions	(300,000)
End ECM evaluation	(27,116)
MMIS Contract - 45% customer and provider service reduction	(950,000)
Layoff 14 staff	(247,893)
Total Omnibus Reductions	(1,225,009)
2009 Caseload Savings	(5,300,000)
Expansions to Pregnant Women	(524,000)
Increased FMAP Rate (Oct 09)	(6,300,000)
Total Governor's Allotments	(12,124,000)
Total Reductions	(15,734,987)



FY 2010 Governor's Allotments

- FY 2009 Caseload Savings (5,300,000)
- Expansions to Pregnant Women (524,000)
- Increased FMAP Rate (6,300,000)
- No impact on current services

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Impact of Operational Cuts

- **Potentially More Than 30,000 People with Delayed Medicaid/SCHIP Applications by December 2009**
 - Tens of millions of dollars in uncompensated or foregone medical care, delayed payments, and foregone federal funding
 - Needed medical care delayed; negative health outcomes
 - Compliance with Federal deadlines for processing applications at risk
- **Approximately 40% Cut in Customer and Provider Service**
 - 42 FTE's laid off in July from the Medicaid fiscal agent, EDS (@ Forbes Field)
 - Affects 25,000 Medicaid providers' ability to ensure access for their patients; receive prompt payment for services
 - Potential delays in care and reimbursement
 - Increase customer service demand on SRS, Aging, JJA
- **Staff Layoffs: 13 positions (July 2010)**
 - Another 30+ funded positions held open or eliminated with turnover
 - Cumulative reduction in staffing of 15%
- **KHPA staff working with stakeholders to minimize the impact of reductions**
 - Meet with the Medicaid community to identify new approaches
 - Redirected unexpected contract savings realized over the last 3 months to the Clearinghouse

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Key Factors in Developing Budget Recommendations for FY 2011

- **Uncertain revenue forecast**
- **Initial savings target for Governor's Budget is \$2 million SGF**
 - Target based on 5% of operations and SCHIP (not caseload)
- **Caseload costs rise significantly after Federal stimulus payments end in January 2011**
 - ARRA maintenance of effort restrictions on reductions in Medicaid eligibility also end in January 2011.
 - KHPA is not proposing any reductions in eligibility at this time
 - We are in the midst of an extended recession and levels of need are high
 - Reductions in eligibility would require coordination with other Medicaid agencies

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Developing Budget Options for Governor's FY 2011 Budget

- Investments in care coordination and the medical home are deferred, but planning will accelerate
- Options reflect informal input from legislators
- Options are focused on improving program efficiency, payment equity, and patient safety
- Efforts to develop deeper spending reductions will require coordinated effort

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Reduction Options Presented to KHPA Board

- Emergency Room Co-Payments in Medicaid
 - \$33,000 SGF/ \$93,000 AF
- Increase HealthWave Premiums
 - \$10 Increase saves \$350,000SGF/ \$1,727,880AF
 - \$20 Increase saves \$1.4M SGF/ \$5.5M AF
- Streamline Prior Authorization in Medicaid
 - \$243,000 SGF/ \$952,000 AF
- Align Professional Rates in Medicaid
 - \$3.6M SGF/ \$10.2M AF
- Mental Health Pharmacy Management
 - \$800,000SGF/ \$2.0M AF

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Medicaid Transformation

- A constant process of improving efficiency
- Doesn't show up in budget because we can't use caseload savings in our reduced resource budget submission
- Completed 8 significant Medicaid Transformation changes in 2009 saving an estimated \$16.3M SGF/ \$30.6M AF
- This process continues every day, and will continue to result in decreased caseload growth
- Any consideration of reductions in payment rates, eligibility, or optional health services must be coordinated with other agencies.

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List of SRS/Hospitals FY 2010 Reductions

Priority	Description	7/20/2009			Average	FTE	Cumulative	Cumulative
		SGF	Federal Funds	All Funds	Monthly Clients Affected			
1	Reduce CMHC Grants	2,500,000	--	2,500,000	865	2,500,000	0.33%	
2	Reduce AAPS Grants	600,000	--	600,000	300	3,100,000	0.41%	
3	Reduce DD Day & Residential and Family Support Grants	2,000,000	--	2,000,000	1,500	5,100,000	0.67%	
4	Miscellaneous OOE Reductions	1,164,509	--	1,164,509		6,264,509	0.83%	
5	SGF/Fee Fund Switch	2,200,000	--	--		8,464,509	1.12%	
6	Renegotiate Foster Care	14,099,718	--	15,056,820		22,564,227	2.97%	
7	Limited Adoption Contract	1,399,228	--	1,399,228		23,963,455	3.16%	
8	Increase Vacant Positions	1,785,405	961,674	2,078,175		25,748,860	3.39%	
9	Cancel BARS Contract	100,000	--	100,000		25,848,860	3.41%	
10	Reduce Funeral Assistance	290,000	--	290,000		26,138,860	3.44%	
11	Shift \$600,000 AAPS Grants to Gaming Revenue/Reduce	800,000	--	372,403		26,938,860	3.55%	
12	Integrate Grandparents as Caregivers (GAC) into Temporary Assistance for Families (TAF)	1,165,320	--	1,165,320		28,104,180	3.70%	
13	Reduce DD Day & Residential and Family Support Grants	2,000,000	--	2,000,000	1,500	30,104,180	3.97%	
14	Reduce CMHC Consolidated Grants	2,000,000	--	2,000,000	692	32,104,180	4.23%	
15	Release CINCs from SRS Custody @ 18	1,532,318	155,558	1,687,876	76	33,636,498	4.43%	
16	No SRS Custody for CINCNANs 16 & up	2,280,052	281,717	2,561,769	156	35,916,550	4.73%	
17	Limit General Assistance to 18 mos.	2,886,229	--	2,886,229	1,503	38,802,779	5.11%	
18	Limit MediKan Mental Health to 18 mos.	2,660,742	--	2,660,742	616	41,463,521	5.46%	
19	Fund Longevity with Existing Resourc	1,955,884	--	1,955,884		43,419,405	5.72%	
20	FMAP Rate Increase (GBA)	61,080,967	(61,080,967)	--		104,500,372	13.77%	
21	Remaining Moratorium on Death and Disability	497,844	397,497	895,341		104,998,216	13.83%	
<i>Everything above this line represents a Mega bill reduction (Items 1-21)</i>								
22	Reduce DD Day & Residential and Family Support Grants	1,163,174	--	1,163,174	872	106,161,390	13.98%	
23	Reduce Mental Health Grants	2,500,000	--	2,500,000	890	108,661,390	14.31%	
24	Reduce Substance Abuse Grants	1,400,000	--	1,400,000	475 Annual	110,061,390	14.50%	
25	Miscellaneous DBHS Contracts	489,715	--	489,715		110,551,105	14.56%	
26	Reduce Community Medication Program	560,285	--	560,285	212	111,111,390	14.64%	
27	Reduce General Assistance (GA) monthly cash grant to \$100	1,470,432	--	1,470,432	3,231	112,581,822	14.83%	
28	2.5 percent salaries reduction	2,225,300	2,808,989	5,034,289		114,807,122	15.12%	
29	Reduce DD Day & Residential and Family Support Grants	1,625,000	--	1,625,000	966	116,432,122	15.34%	
30	Other reductions	730,186	--	730,186		117,162,308	15.43%	
31	FMAP Rate Increase (related to unemployment)	1,674,347	(1,674,347)	--		118,836,655	15.65%	
<i>Everything between these lines represents a reduction taken in the Omnibus bill (Items 22-31)</i>								
32	Additional 2.0 percent salaries reduction	1,483,534	1,872,659	3,356,193		120,320,189	15.85%	
33	FMAP Rate Increase (related to unemployment)	4,185,564	(4,185,564)	--		124,505,753	16.40%	
34	TANF Contingency Fund transfer to Dept. of Revenue for Earned Income Tax Credit Refunds*	--	18,687,361	18,687,361		124,505,753	16.40%	
<i>Everything between these lines represents the Governor's allotment reductions (Items 32-34)</i>								

* This represents a transfer of federal funds to the Department of Revenue and does not represent a reduction in expenditures for SRS.

Attachment 24
Hs. Appro. 8-24-09

Total Established (FTE and UTs) , Filled, and Vacant Positions for SRS and Hospitals

Summary	Beginning of FY 08				Beginning of FY 09				Beginning of FY 10				Current			
	Total	Filled	Vacant	Percent Vacant	Total	Filled	Vacant	Percent Vacant	Total	Filled	Vacant	Percent Vacant	Total	Filled	Vacant	Percent Vacant
Totals for SRS	3,729.21	3,287.39	441.82	11.85%	3,741.43	3,222.71	518.72	13.86%	3,752.33	3,125.57	626.76	16.70%	3,752.33	3,086.07	666.26	17.76%
Totals for Hospitals**	2,609.08	2,408.61	200.47	7.68%	2,723.94	2,351.04	372.90	13.69%	2,726.45	2,350.97	375.48	13.77%	2,725.63	2,355.15	370.48	13.59%
Total	6,338.29	5,696.00	642.29	10.13%	6,465.37	5,573.75	891.62	13.79%	6,478.78	5,476.54	1,002.24	15.47%	6,477.96	5,441.22	1,036.74	16.00%
Difference Current Vacancies /Beginning of FY 08															394.45	

** Hospital vacants and total positions include the 50 positions for the 30 bed unit. The total number is what is established in SHARP and those positions are still active.

24-2

24-2

**Testimony on Capacity & Population
to
The Joint Committee on Corrections and Juvenile Justice Oversight**

**By Roger Werholtz
Secretary
Kansas Department of Corrections**

July 9, 2009

Capacity Adjustments:

On December 31, 2008 the capacity for KDOC/non-KDOC facilities was 9317. On June 30, 2009 (current) the capacity was 8870. The reduction of 447 beds is a result of the closing of the following KDOC and non-KDOC living units and/or treatment facilities due to budget reductions resulting from revenue shortfalls.

Jan. 1 – Closed 17-bed female SAT Program at Labette

Feb. 6 – Closed 80-bed male minimum TC Program at Osawatomie (LCF-SU)

Feb.27 – Closed 70-bed male minimum unit at Toronto (EDCF-EU)

Mar 31 – Closed 128-bed male minimum unit at Stockton (NCF-EU)

June 8 – Closed 50-bed male minimum unit at Labette (permanent party inmates)

June 12 – Closed 102-bed male minimum unit at El Dorado (EDCF-NU)

On March 6, 2009, 176-bed male Living Unit "B" was closed at WCF. It was reopened on June 8, 2009.

Inmate Population:

The inmate population increased by 54 during the last six months of FY 2008. There was an increase of 52 male and 2 female inmates.

<u>Date</u>	<u># Male Inmates</u>	<u># Female Inmates</u>	<u># Total Inmates</u>
12/31/08	7969	587	8556
01/31/09	7930	587	8514
02/28/09	7914	599	8513

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Attachment 25
As App'd. 8-24-09

Performance Measures - REVISED

- 8,586 – facility population on 7/7/09 (9,251 on 2/19/04)
7% reduction
- 5,930 – Parole Population on 7/7/09 (4,261 on 2/19/04,
4,167 on 6/30/03) 42.3% increase
- 2,555 – inmate grievances in FY '08 (3,461 in FY '04)
36% reduction
- 96 – FY 2009 monthly parole revocation rate (FY 2003
rate = 203/month) 53% reduction
- 103.2 – FY 2009 community corrections (high risk
probation) revocation rate - 25% reduction
- 225 – average number of parole absconders for FY 2009
(739 on 6/30/00, 467 on 6/30/03, 189 on 3/16/09) 69%
reduction
- 36% reduction in felony convictions for crimes committed
on parole (FY 1998 – 2000 avg. [835] compared to FY
2004 – 2008 avg. [536])

03/31/09	8006	607	8613
04/30/09	8030	593	8623
05/31/09	7979	585	8564
06/30/09	8021	589	8610
Change	+52	+2	+54

Available Bedspace:

Females:

As reflected below, the Department currently has adequate capacity to house female inmates:

Female Capacity:	747	(Includes 20 beds at LSSH)
Female Population:	<u>588</u>	
Available Bed Space	159	

Males:

For the past several months available bed space for male inmates has varied from 20 to 60 beds. The population tends to spike on Wednesdays and Thursdays and then decreases on Fridays due to weekend releases.

On June 30, 2009 there were 102 available beds (KDOC/non-KDOC) for male inmates. The increase in the number of available male beds from what was reported in previous months is the result of the reopening of "B" Living Unit at Winfield Correctional Facility.

These numbers do not include non-general population, special use beds such as infirmary, disciplinary segregation and observation beds which are not counted as part of the official capacity.

Population and Custody Distribution for Male Inmates
(June 30, 2009)

	<u>Max/Spec</u>	<u>Medium</u>	<u>Minimum</u>	<u>Total</u>
Capacity	2326	3653	2144	8123
Population	<u>1888</u>	<u>3812</u>	<u>2321</u>	<u>8021</u>
Available Bedspace	438	-159	-177	102

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Most of the available bed space for male inmates is at Winfield Correctional Facility (WCF). Living Unit "B" was reopened on June 8, 2009 to accommodate the closing of the North Unit at El Dorado Correctional Facility. Although several other facilities have excess numbers of minimum male inmates, the decision to transfer inmates from those facilities to WCF was delayed until the new budget numbers were released at the end of June.

Male Inmate Population Relative to the KSC Projections:

The 2008 Kansas Prison Population Projections issued by the Kansas Sentencing Commission indicated a male inmate population of 8120 on June 30, 2009. The actual male inmate population was 8023. The actual male population was 97 less than projected.

The projection for male inmates on June 30, 2010 is 8099 followed by an increase to 8192 on June 30, 2011.

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**KDOC STATE GENERAL FUND BUDGET ADJUSTMENTS
FISCAL YEAR 2010**

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<u>Item</u>	<u>Adustment to Base Budget</u>	<u>Total Adjustments</u>
Base budget increases to finance FY 2010 budget	2,636,560	2,636,560
State General Fund transfers to the eight correctional facilities	2,852,693	5,489,253
Food service and health care contract savings - reduced inmate population	(553,407)	4,935,846
Restructure debt service payments	(835,000)	4,100,846
Partially suspend payments for fringe benefit employer contributions	(471,387)	3,629,459
Delete unallocated amount for offender programs	(904,000)	2,725,459
Suspend operations of the Osawatomie Correctional Facility	(902,699)	1,822,760
Suspend operations of the Toronto Correctional Facility	(907,393)	915,367
Suspend operations of the Stockton Correctional Facility	(1,647,927)	(732,560)
Eliminate funding for 4th time DUI offenders (proposal to offset this reduction with fines/forfeitures not approved by Legislature)	(538,000)	(1,270,560)
Replace financing for offender programs with additional commissions from inmate telephone contract	(750,000)	(2,020,560)
Assess shrinkage rate of 5 percent against reentry program positions	(166,000)	(2,186,560)
Increase central office shrinkage rate to 5 percent	(305,000)	(2,491,560)
Close Correctional Conservation Camps	(3,371,324)	(5,862,884)
Close day reporting centers and retain partial funding to continue essential services	(869,520)	(6,732,404)
Replace financing of the health care contract with transfer from the Correctional Industries Fund	(1,202,904)	(7,935,308)
Reduce funding for community corrections grants, excluding adult residential centers, by 3 percent	(525,000)	(8,460,308)
Health care contract savings from intentionally holding positions vacant and delaying equipment purchases	(600,000)	(9,060,308)
Delete funding for replacement of major computer systems (OMIS/TOADS)	(450,000)	(9,510,308)
Reduce funding for offender programs	(3,284,075)	(12,794,383)
Reduce funding for facilities operations	(1,327,789)	(14,122,172)
Increase funding for offender programs	646,250	(13,475,922)
Reduce funding for offender programs	(2,003,722)	(15,479,644)
Eliminate funding for longevity bonuses	(1,469,177)	(16,948,821)
		Mega Bill Reduction

**KDOC STATE GENERAL FUND BUDGET ADJUSTMENTS
FISCAL YEAR 2010**

Revised

Item	Adjustment to Base Budget	Total Adjustments	
Reduce funding for offender programs	(1,206,000)	(18,154,821)	
Shift funding for 13 special enforcement officer positions to Byrne Grant	(705,700)	(18,860,521)	
Shift funding for 10 parole officer positions to Byrne Grant	(439,550)	(19,300,071)	
Suspend operations of the North Unit of the El Dorado Correctional Facility	(1,033,975)	(20,334,046)	
Reduce funding for community corrections grants (\$1.5 million shifted to Byrne Grant)	(2,025,000)	(22,359,046)	
Reduce funding for health care management contract (KUPI)	(75,000)	(22,434,046)	
Additional central office shrinkage	(468,002)	(22,902,048)	Omnibus Bill Reduction
Lapse FY 2009 savings available for expenditure in FY 2010	(1,100,000)	(24,002,048)	
Return of unexpended moneys for support of Labette County conservation camps	(500,000)	(24,502,048)	Governor's Allotment *
Add funding for undermarket salary adjustments	987,149	(23,514,899)	Other

* The Governor's allotment does not represent an actual reduction to the FY 2010 budget as approved by the 2009 Legislature. The allotment captures FY 2009 savings that would have been available for expenditure in FY 2010.

Note: The list of budget adjustments does not include the shift of \$40.5 million of facility operations expenditures from the State General Fund to federal stimulus moneys.

POSITIONS

DOC Central Office Positions Currently Being Held Vacant

38.5, including 20 parole officer positions (2 of these positions are not funded) and 8 reentry positions. Five of the parole officer positions are new positions authorized by the 2009 Legislature to continue essential services previously provided by the day reporting centers

The 38.5 positions represents 10 percent of the number of positions included in the DOC central office budget (excluding Kansas Correctional Industries).

Positions Lost from Facility Closures

Osawatomie Correctional Facility	17
Stockton Correctional Facility	32
EDCF - Toronto Unit	17
EDCF - North Unit	<u>20</u>
Total	<u><u>86</u></u>

Layoffs

Osawatomie Correctional Facility	9
Stockton Correctional Facility	11
EDCF - Toronto Unit	1
EDCF - North Unit	0
Winfield	16
Parole	<u>3</u>
Total	<u><u>40</u></u>

DOC Facility Positions Currently Being Held Vacant

Ellsworth Correctional Facility (3)

Administrative Assistants (2)
Job Cog Specialist

El Dorado Correctional Facility (3)

Clinical Chaplain
Community Program Consultant II
Physical Plant Supervisor Senior

Hutchinson Correcitonal Facility (9)

Accounting Specialist
Administrative Assistants (4)
Clinical Chaplain
Corrections Specialist II
Corrections Specialist III
Facility Maintenance

Lansing Correctional Facility (6)

Accounting Specialist
Activity Specialist
Administrative Assistant
Administrative Specialist
Facility Maintenance Specialist
Locksmith

Larned Correctional Mental Health Facility (5)

Administrative Assistant
Corrections Officers (4)

Norton Correctional Facility (9)

Corrections Officers (6)
Administrative Assistant
Facilities Specialists (2)

Topeka Correctional Facility (5)

Activity Specialist
Facilities Maintenance Supervisor
Laundry Manager
Storekeeper Specialist
Training Director

Winfield Correctional Facility (5)

Corrections Officers (4)
Facilities Maintenance Supervisor

DOC Contractor Jobs Lost

KDOC Facility	86
Labette Conservation Camps	60
Day Reporting Center Contract	44
Substance Abuse Treatment Contract	23
Sex Offender Treatment Contract	4
Transitional Housing Contract	30
Education Contract	11
Medical Contract	19.2
Total	277.2



DEPARTMENT OF CORRECTIONS

Mark Parkinson, Governor
Roger Werholtz, Secretary

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**Testimony on Budget Impact on Kansas Department of Corrections
Offender Intervention Programs FY 2009 & FY 2010 Budget Years
to
The Joint Committee on Corrections and Juvenile Justice Oversight**

**By Roger Haden
Deputy Secretary
Kansas Department of Corrections**

July 9, 2009

The Budget reductions for FY 2009 and FY 2010 (to date) have resulted in the following offender intervention program reductions. The information below summarizes the budget impact by intervention program area and indicates capacity reductions by location and what capacity, if any, will be continued in FY 2010.

INTERVENTION PROGRAM: SUBSTANCE ABUSE TREATMENT SERVICES

- The TC at HCF was terminated eliminating 64 slots with no capacity remaining
- The TC at LCF was terminated eliminating 80 slots with no capacity remaining
- The TC at ECF was terminated eliminating 52 slots with no capacity remaining
- The TC at TCF was terminated eliminating 24 slots with no capacity remaining

These reductions resulted in a total loss of 220 slots and the loss of 22.5 FTE staff positions.

In addition, the initial RADAC assessments for treatment needs of offenders entering the system at the Reception and Diagnostic Units was discontinued.

For FY 2010:

- The 40-slot intensive outpatient program for males at LCMHF will continue;
- The Department plans to implement a similar 24-slot program at TCF for females

INTERVENTION PROGRAM: SEX OFFENDER TREATMENT SERVICES

- The SOTP program at NCF was terminated eliminating 40 slots with no capacity remaining.
- The SOTP program at HCF was reduced by 20 slots with 60 slots remaining.
- The SOTP program at LCF was reduced by 40 slots with 80 slots remaining.
- The SOTP program at TCF was reduced to a part-time schedule.

These reductions resulted in a total reduction of 100 program slots and the loss of 12.5 FTE staff positions.

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The community based sex offender treatment capacity will remain at the current level with 14 staff positions

INTERVENTION PROGRAM: ACADEMIC AND VOCATIONAL EDUCATION

Note: all staff positions have been reduced from full-time to part-time FTE, some to .4 or .6 FTE, most to .8 or .9 FTE except those positions funded with federal grant funding which remain at 1 FTE. 1.7 statewide administrator positions were reduced. The first set of information refers to state funded positions, and the second set refers to federal grant funded positions.

State Funded Programs:

At EDCF:

Eliminated:

1 Functional Skills Instructor,
1 GED Instructor
.5 GED Aide positions

Remaining:

.8 GED instructor
.8 RDU Evaluator
1 Vocational Masonry Instructor

At ECF:

Eliminated:

.5 Functional Skills Instructor,
1 GED Instructor Aide,
1 Construction (cabin-building) Instructor

Remaining:

.8 GED Instructor
.8 Construction (cabin-building) Instructor
two .8 Construction (cabin-building) Aides

At HCF:

Eliminated:

1 Functional Skills Instructor,
1 GED Instructor,
1 GED Aide,
1 Vocational Barbering Instructor,
1 Vocational Welding Instructor,
1 Vocational Industries Technology Instructor

Remaining

two .8 Construction (cabin-building) Instructors
.8 Construction (cabin-building) Aide
.8 Woodworking Instructor (cabin-building)
.9 Special Education Instructor
.8 GED Instructor
.4 Administrative Assistant

At LCF:

Eliminated:

1 Special Education Paraprofessional
.4 Special Education Instructor
1 GED Instructor
1 Administrative Assistant

Remaining

Two .8 GED Instructors
1.3 Special Education Instructors
.9 Special Education Paraprofessional
.9 Administrative Assistant
.6 School Psychologist

At LCMHF:

Eliminated:

1 GED Aide

Remaining:

.6 GED Instructor

At NCF:

Eliminated:

1 Vocational Landscaping Instructor

Remaining

.8 Construction (cabin-building) Instructor
.8 Construction (cabin-building) Aide
.6 GED Instructor

At TCF:

Eliminated:

1 GED Instructor
1 Vocational Office Technology Instructor
1 Special Education Paraprofessional

Remaining

.6 GED Instructor
.4 Special Education Instructor
.8 Building Trades Instructor
.2 RDU Evaluator

At WCF:

Eliminated:

1 Vocational HVAC Instructor

Remaining

.6 GED Instructor
.9 Special Education Instructor

Federal Grant Funded Programs Remaining:

At EDCF: 1 Functional Skills Instructor, 1 RDU Vocational Evaluator and .5 WorkKeys Assessor

At ECF: 1 Vocational Welding Instructor and 1 Functional Skills Instructor

At HCF: 1 Vocational Electrical Instructor 1 Functional Skills Instructor, and .9 Title 1 Instructor

At LCF: 1 Vocational Welding Instructor and 1 Functional Skills Instructor

The reductions in the education services contract resulted in the elimination of 27 staff positions with the remaining staff positions reduced from full to part-time status. The total number of program slot reductions for the educational programs is 218.

INTERVENTION PROGRAM: COMMUNITY TRANSITIONAL HOUSING

- In the Northern Parole Region 58 transitional housing beds were eliminated with no capacity remaining
- In the Southern Parole Region 46 transitional housing beds were eliminated with no capacity remaining

These reductions resulted in the total elimination of 104 transitional beds and a reduction of 30 staff positions.

Other Program Reductions

Batterer's Intervention Program in the Northern Parole Region was eliminated
Funding for the Ellsworth Visitor's Center was eliminated
Day Reporting Centers in Shawnee and Sedgwick Counties (140 slots & 18 staff positions)

INMATE HEALTH CARE SERVICES:

In addition to reduction in the offender intervention programs, the inmate health services contract has also been reduced by keeping nearly 20 FTE staff positions open for the 2010 fiscal year.

KDOC Cost Reduction and Mitigation Actions – summary of steps taken – July 8, 2009

Expense Reductions

Teleconferencing - We have the state's 2nd largest usage of teleconferencing with the state's contracted vendor, Leaderphone. KDOC uses teleconferencing to mitigate travel as well as to increase communication. Additionally we find that this capability encourages more frequent group interactions.

Telecommuting - KDOC has implemented telecommuting which has reduced our need for office space and related infrastructure costs such as utilities, data communications and telephone. To accommodate telecommuters for the days in which they do physically work from the office, we have implemented "Hoteling," which refers to the practice of providing multiple clerical sized work spaces which are not assigned to a specific person, and thus, when a telecommuter arrives at work, they merely select an open cube to work from for the day.

Reduced land phone lines – have eliminated the land phone line for many individuals which had an assigned mobile phone. Additionally in an effort to reduce the consumption of mobile minutes on their phones, we have deployed new devices from Sprint which permit multiple mobile phones to use a singular internet data connection which eliminates the use of our mobile phone plan minutes.

Web Conferencing – Provides a method for electronic and virtual participation and collaboration using PC based software. This free software permits multiple people to view an electronic slide presentation, share with participants their screen display and even provide an electronic whiteboard of which all can actively draw upon. This software has been utilized to decrease the number of "face to face" meetings and associated travel costs and lost productivity due to travel time.

eLearning – Using free software to provide an Internet based learning experience that permits students to obtain training at the time and location of their choosing, thus eliminating the need for groups to gather for a typical classroom setting, often times requiring travel costs to be incurred. This system was first utilized to recertify all individuals who administer the LSIR tool which is a standards based risk assessment test. This system has been expanded to provide support for all KDOC staff development activities beginning in FY 2010.

Remote Technology support – Emphasis has been placed on performing IT technical support remotely as opposed to local on site support. This has yielded productivity gains for support personnel at our facilities who also support all of our parole offices and many community corrections staff. We have made enough advancement with this effort that we recently were able to offer up a state vehicle for reallocation within KDOC.

Paper usage reduction - KDOC has leveraged multiple tools to reduce the amount of printed reports not only reducing expenses for paper but also increasing productivity. The typical productivity gains have been realized from using software to locate and search for specific content within reports as well as eliminating the mailing of reports.

Electronic Officer Logs – Deployed a new computer system in which officers log activities at their respective posts. This system replaces paper based logs which needed to be stored and frequently had to be manually searched for entries in response to inquiries. The new system

permits easy searching and has eliminated the voluminous storage requirements and also enhances the opportunity for superior officers to review past shift activity.

Online Law Library – We are required to provide access for offenders to a law library. Previously, this requirement was accommodated by maintaining a physical library of law books which was inconsistently maintained throughout the agency and was quite expensive. The new system provides a highly secured Internet based access to Lexis Nexus which provides an up to date and comprehensive collection of legal reference material.

Offender Centralized Banking – KDOC has centralized all offender banking activities at Lansing Correctional Facility. This has not only reduced costs but has also provided for the development of other automation since all of the data is centralized. As part of this system, inmates now access their bank account information via secured kiosks dedicated for the use of inmates which eliminates paper account summaries as well as reducing requests to administration for account balances. This inmate kiosk system used all free software and repurposed old pc's from state surplus.

Inmate electronic messaging – a new vendor supplied system which is not funded by SGF monies provides electronic messaging for inmates. These messages displace written correspondence between an inmate and someone outside the facility. This system reduces the cost of processing mail, provides greater safety to officers by reducing the introduction of contraband and also greatly aids our investigative ability by easily reviewing and searching through past messages.

Overall Facility Savings

Ellsworth Correctional Facility

FY 2009 -The savings under salaries were primarily due to vacancies in security throughout the year. The security positions were not filled, because we had a limited application pool. To accommodate the shift vacancies, we detached a total of 8 Detail Officers from their work assignments and placed them in our vacant security positions. The Detail Officers were displaced for a total of eight months. In addition, we had a total of 12 retirements in FY09 plus savings were realized toward the end of the year by not filling three non-uniformed positions.

Savings under "other operating expenses" were mainly from utilities due to the reduced cost of natural gas. Not only did we realize savings for natural gas but also for electricity due to a lower energy cost adjustment because of the lower natural gas prices.

Finally, savings were also realized by reducing inventories and purchasing items on a "just in time" basis.

Below is a list of actions taken by the Ellsworth Correctional Facility to reduce Other Operating Expenditures for Fiscal Year 2010:

- Shutdown west greenhouse operations for the winter.
- Required correction officers to purchase their own black polo shirts after initial issue of two (2) shirts.
- Set thermostats at 68° in the winter and 78° in the summer.
- Set thermostats to shut off at 3:30 p.m. and turn on at 7:00 a.m.

- Reduced use of floor sealer and wax by only stripping floors every six (6) months.
- Restricted overnight travel for offsite training and meetings.
- Reduced painting of interior walls by removing marks with special cleaner.
- Reduced printing in Living Unit Control Centers.
- Restricted the use of ice melt to sidewalks only.
- Postponed replacement of deteriorated concrete sidewalks.
- Restricted watering of grass to only around Building #1 (Administration) and to water only one-hour per day, two days per week.
- Reducing mowing to one day per week.
- Reduced Detail Lieutenant visits to outside private industries and lakes from once per week to once every two weeks.
- Reduced consumption of toilet paper by requiring inmates to request additional toilet paper from living unit staff.
- Eliminated evening visitation.
- Purchased many items on a "just in time" basis.

El Dorado Correctional Facility

FY 2009 - The El Dorado Correctional Facility was able to manage within allocated resources and realize some end of year funds in FY09. Early in the fiscal year, the facility established a goal of maintaining 16 uniformed and 8 non-uniformed position vacancies to generate salary savings. Additionally, compensatory time was eliminated and overtime was reduced by considerably collapsing posts, as opposed to expending overtime. The reduction of 32 hours in FY 09 annual training, for CO I's and CO II's, also allowed more staff to be available for shift coverage.

The facility conserved funds in other operating expenses by reducing consumption of utilities accordingly: 6% in electricity, 7.7% in potable water, 7.3% in waste water, and 7.3% in natural gas. Additionally, the facility reduced costs by realizing a lower cost in building insurance, landfill expenses, travel in the state, inmate clothing, office supplies, and by holding purchase requisitions for maintenance and related areas

Other EDCF efforts to streamline operations are listed as follows:

- Encourage staff to turn off/unplug any unnecessary electronic equipment and lights.
- Automated Alpha and Tier rosters reduce the paper consumption.
- Use smaller envelopes (6"x9") to mail applications to candidates.
- Scan and e-mail letters to Central Office.
- Recycle cans and plastic to decrease trash.
- Decrease number of reports and duplex copies.
- Reduce consumption of office supplies.
- Implemented a bin system in the laundry to save clothes, towels.
- Reduced drying time for dryers by installing new vents.
- Installed a Corona discharge ozone generator to conserve water.
- Replaced typewriters with word processors in the Library.
- Using a bag-less vacuum cleaner to save vacuum bags.

- Instructed staff to review their current work process to determine ways to streamline.
- Journal entries are now received by fax prior to inmates arriving at the RDU.
- RDU uses cell house inmates to fill indigent bags, reducing warehouse staff time.
- Utilizing scrap materials, especially lumber and metal whenever possible in the maintenance department.
- Hold vacant 16 uniformed and non-uniformed positions to generate salary savings.
- Increased collapsible uniformed posts to reduce overtime spending.
- Eliminated use of comp time.
- Combined segregation yard activities with shower activities where feasible to reduce escorts and inmate movement.
- Conducting disciplinary hearings for segregation inmates in cells as opposed to escorting them to an office.
- Utilize strip search rooms in segregation to enhance safety and control laundry inventories.
- Utilizing K-9 officer 8 hrs per week on shift.
- Eliminated inmate funeral escorts
- Reduced consumption of warehouse supplies.

Hutchinson Correctional Facility

FY 2009 – Did not stock up inventories at the beginning of the budget year. HCF began FY 2009 with an even tighter rein than we had at the end of FY 2008, especially during the first quarter. Inventories generally were kept to a minimum throughout the year. Auto parts and supplies were purchased as needed from O'Reilly's as opposed to keeping inventory on hand. HCF saved money by re-evaluating inmate incentive pay. In 2008 we were over budget in this fund because of the extended number of over budgeted inmate pay slots. We scrutinized our inmate pay slots and found cost savings in many areas. Gardening doesn't pay. HCF saved several thousand dollars by discontinuing gardening, putting the detail sergeant on shift to off set overtime and putting the inmates to work in private industry. Today HCF has 68 men working in private industry settings; none of them are currently earning incentive pay from the facility.

In 2009 HCF reallocated several positions from non-uniform to uniformed. Several retirements and vacancies allowed this to happen. The additional staff on shift served to effectively offset the overtime demand that we had seen previously. Security staff assigned to non-shift assignments were required to work 20% or one day per week on shift. The Key Control officer, the Tool Control officer and Staff Development members were put on shift one day per week or worked on one weekend day with a split day off in the middle of the week. It was mandated that the roster not be issued with scheduled overtime unless all of these staff had been utilized. Security positions assigned to KCI, laundry and outside details were realigned and put on shift assignment.

During FY 2009 HCF was fortunate that the weather was reasonably mild. Utility costs could have been much more costly had typical winter weather ensued. Fuel demand for vehicles was reduced by limiting all travel as much as possible. Training for all levels of staff was limited to on site offerings from our own Staff Development Team. This combined with the reduction to 40 hours from 80 helped as well as converting from the one-day-per-month practice to a straight 40 hour week long annual training format. Corrections Officer and Counselor positions were kept full throughout the year. Shrinkage was gained by holding non-uniform positions open.

HCF Maintenance staff accomplished countless small but meaningful tasks that yielded savings. A summary of the most significant efforts includes the following: some of this is corrective or preventative maintenance. Most of this was just getting the original specifications of the energy program back to what it was when the program was established in 2002. Tuned in #2,3 boilers to achieve optimum combustion. This work was completed by a private contractor. Rebuilt or replaced several steam traps, located and repaired leaks in the steam systems. Established numerous set-back temperatures that can be used when some areas are un-occupied. Established space set point temperatures as recommended by the energy program. We optimized the functions of existing A/C units in the Central Clinic and E-Dorm. We repaired a gas leak at the Power Plant. HCF installed locking thermostats where needed to limit casual tampering. The work completed by HCF Maintenance staff allowed us to get the original energy program back to the originally anticipated energy savings.

Lansing Correctional Facility

FY 2009

Factors Resulting in Budgetary Savings

At the close of April there was estimated savings in the LCF budget of \$231,090. The narrative below indicates the identified areas where savings has occurred.

Salaries

At one point during the current fiscal year the calculated budget shortfall was as high as \$162,316. With two remaining pay periods the estimate indicates this has been reduced to the break even point. It is anticipated that the savings will continue for the duration of the fiscal year. Several factors led to this reduction:

- Annual training classes were delayed in order to have additional shift coverage.
- Vacancies have been maintained in non-uniformed positions and the Corrections Officer I class has also been delayed to generate additional savings.
- Overtime has been held to a minimum by –
- Adding additional Operational Staffing posts to each shift. (more posts to collapse)
- Closed additional posts.
- Security staff on administrative schedules are currently required to work one weekend day rather than a Monday through Friday schedule. This allows for more staff on shift when absences are typically higher.
- Transportation staff are notified if we need them to work different hours or shifts. We look at the shift rosters on Thursday each week and then based on this we assign them to other shifts or hours where they are needed.
- We have authorized shifts to pull shakedown staff down to 4 per team if they need help on shift.
- Shift supervisors adjust hours for staff who work hospital duty. This assignment is longer than 8 hours each day so shift supervisors allow them to come in late or leave early later in the week to avoid overtime.
- Staff who either use annual leave or were sick are asked if they want to work their day off to make up the time. This allows them to not use leave and allows us to avoid overtime.
- We have limited or cancelled SORT training for the past several months.
- We utilize shift supervisors to help fill shift (working a post other than shift supervisor) when we have more than two in the max unit. (limits supervisory contact and oversight of new officers)

- Visiting was cancelled on Mondays and Fridays allowing one CS I, one CO II and two CO I's to work shift on these two days.
- We only took one bus run a week for several weeks to reduce hours of the transportation staff so they could be utilized on shift.

Contractual Services

Typically there is not significant savings in this area due to items in the series not being of a discretionary nature. Savings was observed in several areas due to the following:

- Utility unit costs for natural gas have been significantly less during the last three quarters of the fiscal year than anticipated. This is where the majority of savings throughout the budget has been observed.
- The hiring process did not occur as normal. This resulted in savings in the area of advertising for vacancies and costs associated with drug screens.
- Discretionary travel was reduced and the continuing effects of Reentry efforts resulted in lower than anticipated costs associated with the transport of parole violators.
- Annual blanket liability costs for the vehicle fleet were significantly lower for the fiscal year.

Commodities

Savings in this series has been generated mainly through inventory levels and reduced unit costs.

- Savings resulted due to delayed buying and depletion of stock inventories in the warehouse as well as maintenance areas.
- Clothing savings was observed due to fewer hiring of vacancies and the elimination of jump suits worn by the inmate population at East Unit when they went to the work site.
- Fuel costs during a large portion of the year were less than half of the unit costs observed early in the fiscal year.

Capital Outlay

Capital Outlay for FY 2009 was budgeted at \$173,576. During the first ten months of the fiscal year expenditures were held to \$3,260.

Larned Correctional Mental Health Facility

FY 2009 - In order for LCMHF to obtain the positive year end balance position that it has, facility operating inventories have been drawn down to uncomfortably low levels. We have seriously curtailed staff travel and outside training opportunities in order to reduce expense.

We have operated facility physical plant systems as efficiently as possible, maintaining cooler temperatures throughout buildings in the fall and winter months and then we have held off turning on cooling systems this spring until just a couple of weeks ago. These systems practices along with both mild seasonal temperatures and favorable utility rates have contributed to the savings being achieved. When possible we have also purchased less expensive and recycled materials and products for use in our consumable inventories.

Significant salary and wage savings have been achieved as well by several notable factors. First, a large number of staff vacancies have existed due to area wide employment challenges in the economy. Secondly, our facility is experiencing several staff members who are away due to military deployment. And finally the Administrative Assistant position for the CDRP program has been vacant for an extended amount. All three of these factors have contributed to the salary and wage savings segment of our overall facility wide budget savings which have been obtained so far in fiscal year 2009.

Norton Correctional Facility

Several factors contributed to NCF ending the current fiscal year with budget balances in positive territory. Perhaps most significant were: 1) our high number of vacancies during FY'09, 2) the limitations placed on filling vacancies other than uniformed corrections officer and unit team positions (waivers required), 3) unexpected savings in utility costs, 4) allowing inventory levels to dip lower than normal (combined with delayed spending to replenish these inventories) and 5) reductions in staff travel for training and meetings.

Through the fall and winter, NCF allowed uniformed vacancies (primarily at the Central Unit) to accumulate due to budget uncertainties and concern over possible suspension of operations at the East Unit in Stockton. To mitigate the impact of layoffs on staff, I wanted to have sufficient numbers of vacancies to offer jobs to any East Unit employee who wanted to transfer to the Central Unit. On February 2nd, the decision to suspend operations at the East Unit was announced and NCF continued accumulating vacancies until East Unit layoffs became effective April 4th. Vacancies peaked at 25 or 9.4% of our state workforce (20 uniformed and 5 non-uniformed) on 04/01/09. While there was a burnout factor to be considered in having high vacancy rates, I felt it important to absorb as many East Unit staff as possible. Of course, these vacancies generated significant savings in salary and wages, yet we were unable to respond by hiring new staff if we were to absorb East Unit staff with 5 pay periods remaining in the fiscal year. Hiring new staff would have: A) limited how many seasoned East Unit staff we could absorb, or B) cause layoffs of the new hires on original probation after a significant investment in hiring and training them.

Another contributing factor was a milder than usual winter. This combined with energy saving steps taken in recent years to limit utility expenditures lead to lower utility costs than anticipated and budgeted for in FY'09. [In areas so equipped, we turn air conditioning on relatively late in the spring and shut it off fairly early in the fall. Then, we hold off as long as possible before firing the boilers in the fall to activate our heating systems.] Of course, weather can not reliably be predicted and the best one can do is look at recent history with an eye to averaging costs and factoring in expected unit cost increases to build a budget for the coming fiscal year. Even though we have reduced usage levels since utility enhancements were made several years ago, we have been challenged with higher per unit costs for natural gas and electricity in recent years.

NCF has also instituted a very conservative approach to requisitioning and purchasing of new items, especially during this fiscal year since it started with the request from Governor Sebelius to find 2-3% in further savings. In fact, it seems we have talked so much about budget issues - many staff have reduced (or stopped) requesting new items. The Supply/Warehouse even put out a call for return of certain supplies that, for various reasons, had accumulated in excess amounts so staff could assess the true amounts on hand and then redistribute these items when filling new orders.

A smaller factor, but probably worth noting, is that NCF has experienced retirements and turnover in higher level key staff in the last 12 months, where incoming replacements earn less than the former incumbent - which has lead to salary savings.

Topeka Correctional Facility

The following actions and initiatives contributed significantly to our positive end of FY 2009 budgetary status for TCF.

- Mothballed A-Dorm
 - Held 5 FTE unfilled since October
 - All but eliminated utility usage in this Dorm for the same time frame
- Held 3 Facility Maintenance Supervisor positions and an Activities Specialist position open for the entire fiscal year, and the Training Director position since April 1st
- Converted to electric hand-dryers to eliminate paper towel use
 - Though installed throughout the fiscal year, savings generated in FY09 still equaled \$6000. Savings in FY10 should be nearly \$45,000
- Saved significantly on sanitary napkin purchases by issuing a set quantity per inmate per month, rather than providing them in dispensers. This procedure mirrored those found in Florida and Texas.
- Made full use of State and Federal Surplus for goods like office furniture and related items of need.
- Virtually eliminated overnight travel and per diem.
- Obtained clothing patterns from KCI, and no longer purchase any components of our inmate clothing except for cloth.

There is still some uncertainty as to which vehicle will be replaced. We have four Crown Victoria sedans that are all well over the mileage threshold. However, Mr. Poole would like to confer with our auto-mechanic on Monday and get his opinion as to the worst of the worst.

Winfield Correctional Facility

FY 2009 - Following the Governor's request at the beginning of the year to monitor spending very carefully and try and create savings of 1% to 2% we have been very conservative. This frugality, along with some unexpected developments, now leaves us with some significant positive balances in our OOE. The largest amounts of savings have been in 280-Utilities, 400-Capital Outlay, 250-Travel, 350-Vehicle Parts and Supplies, 290-Other Contractual Services, 240-Repair & Servicing, 300-Clothing and 200-Communication.

Several factors played a part in creating savings in our Utilities this year. First off, we had budgeted our natural gas at \$11.35/mmBtu, based on our rate at the end of fy08. That turned out to be the peak, and our rates have dropped steadily throughout the year. In April 09, we were able to lock-in a rate of \$5.62 for the next 12 months. Adding in the transportation cost, our natural gas is now in the low \$6 range. Coupled with this, we experienced a slightly warmer than normal winter, reducing our overall consumption.

Other utilities such as electricity, water and sewer have remained mostly on-target, both in rate and usage.

The savings in Clothing and Other Contractual Services resulted from having a lower than budgeted ADP. We entered fy09 budgeted for an ADP of 435. Through much of the year so far, our population has been more around 400 and has even been lower than that at times. We were able to reduce our replacement of clothing and paid out less in incentive pay. As our

population turns back around with the reopening of B-Dorm, our spending in these areas will increase proportionally.

The savings in the other areas are mainly a result of purposefully holding approved spending to a bare minimum. Needed Capital Outlay equipment has not been purchased, and we have delayed or forgone some repairs to buildings and vehicles. Staff travel has been greatly reduced, which has further helped hold down gasoline costs and vehicle expenses. We have also benefited from lower than expected gasoline prices.

Throughout most of the year, we have limited our filling of vacant positions to only those in the Corrections Officer and Counselor areas. Some support positions were left vacant entirely. We were on target to stay within our budgeted salaries and wages, with our normal 2.5% shrinkage. The salary and wage reduction resulting from the closure of B-Dorm and the reduction in staff fte associated with that have proven to be fairly closely matched, but has now left us a little overspent in this area. We should end the year overspent in salaries and wages by about \$10,000.

We propose using our remaining funds as outlined in our earlier submitted listing. Needed equipment repairs and/or replacement will now take place, along with the building of supplies inventories to more reasonable levels, especially in light of an anticipated increase in our population, and the uncertainties associated with funding levels in FY '10.

Southern Parole Region

Use of conference calls to replace travel for various region committees

Reduced the number of region meetings in FY 09 from 4 to three, reduces travel costs & room rental costs

Use of electronic training systems, which reduced need for travel to mandatory or recommended training

Space is provided to other agencies to do office contacts & Federal Probation, in rural offices, group sessions

Space is provided for Federal substance abuse service provider in Pittsburg and Independence offices, in exchange they provide services to our offenders at no cost to our agency, only offender self-pay

Interstate Compact

Our unit now will scan and email everything we can to save money on paper and postage.

Special Enforcement Officers

We have a target of a 10% reduction in monthly mileage based on a yearly monthly average.

We have reduced firearms training from 4 to 3 times per year.

We have changed emergency vehicle training and certification from every 3 years to 5 years.

We have spilt annual training from one location to regional (SPR & NPR segments to reduce travel and per diem costs).

We are utilizing our community partners for specialized training without costs to our agency.

We are working in conjunction with the US Marshal Service as part of their Fugitive Apprehension Task Forces in KC, Wichita & Topeka. This cooperative arrangement provides assigned officers training, overtime funds and equipment.

Community & Field Services

- In Parole we are purchasing laptops instead of desk tops to support staff who are acting as the "on call" person so that they can check KASPER, TOADS, OMIS and produce

warrants etc. from home rather than have to waste gas and time driving into the office (which in some cases is miles), and working with local law enforcement to accept warrants etc. from email or fax rather than hand delivered for the same reason.

- Leasing Parole & Reentry Office space is done with the shared space committee through Purchasing to provide more one stop type services for Kansans and to reduce duplication of equipment through sharing of copiers, faxes, as well as shared lobby space and restrooms. This is particularly useful when we can share with Community Corrections or within a Courthouse (Emporia) where services such as security and ADA compliance can be done for all and shared for offenders and their families.
- Groups (GED, Cognitive, Substance Abuse Treatment, Batterer's Intervention, Sex Offender Treatment) are provided either by KDOC or Community Agencies, for support and treatment that include both Parole and Community Corrections in several parts of the state, in the Parole & Reentry Office areas.
- Office space is provided to a Federal Probation and Parole officer in the Olathe Office to help them save time and money serving their offender group in the community, because Parole is open early and late and has a safe and easy to use site.
- Conference calls are becoming the norm to reduce staff travel for committees and facility and Parole interaction to improve release planning activities.
- Training is done via computer as often as possible, and when not possible, trainers (example is Interstate Compact) go to groups regionally that serve Court Services, Parole and Community Corrections to reduce the number of trips and classes. Much training is now done on computer (example: Interstate Compact for Adult Supervision is done via tutorials and interactive web designed classes for users, and webex for national committee meetings).
- Central office and larger parole offices use networked printers & fax machines for most staff to reduce the number of machines required to maintain an adequate work flow.
- SEO/Special Agent's do not allow their cars to idle when doing surveillance or filling out reports unless necessary in order to maintain computer access, and have reduced travel as much as possible while working with law enforcement partners.
- Parole staff are asked to team up and travel to any meetings or trainings and not take separate cars.



House Appropriations Committee

August 24, 2009



Agenda

Governor's Allotments

Prior Revenue and Budget Reductions

Potential Future Reductions

Stimulus Funding

Attachment: 26
Hs. Appro. 8-24-09

Governor's Allotments

- **KDOT will “Reduce maintenance and operations and transfer funds” for \$30.0 Million in FY 2010.**

– Accomplished by:

- Reducing Agency Ops Budget by \$10.0 Million
 - Increasing the Shrinkage Rate to 8% (\$5.0 M)
 - Reducing Other Operating Expenses by 5% (\$5.0 M)
- Reducing the Substantial Maintenance Program
 - Cutting lettings \$40 million to capture \$20 Million in cash

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Governor's Allotments

- **Substantial Maintenance Reductions**
 - Construction projects pay out over several fiscal years

(\$ Millions)	Budget	Payouts		
Fiscal Year	2010	2010	2011	2012
Sub. Maint.	\$40	\$20	\$16	\$4

- To capture \$20.0 million in cash in FY 2010
- Lettings must be reduced by \$40 Million

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Prior Reductions

State Highway Fund Revenue Adjustments	FY 2010
Reduction in Motor Fuel Tax receipts; Motor Vehicle Registration Fees; State Sales Tax	-\$35 M
SGF Loan Repayment	-\$31 M
Continue Funding the KHP	-\$35 M
SGF CTP Debt Transfer	-\$25 M
SCCHF Transfer	-\$ 5 M
Governor's FY 2010 Allotments	-\$30 M
TOTAL	-\$161 M

- The agency originally anticipated State Revenue receipts of \$811 million in FY 2010

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Prior Reductions

- In order to compensate for this significant drop in revenue:
 - Previously reduced FY 2010 Substantial Maintenance lettings by \$30 million (for a total of \$70.0 million).
 - Other construction projects were suspended and delayed in FY 2009 which resulted in cash savings in FY 2010.
 - Federal economic recovery (ARRA) funding was used for the K-61 project.
- The agency has seen some benefit from lower than anticipated construction costs due to the economic downturn.

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Impact to the Public

- Due to reductions and future funding uncertainty
 - No longer accepting applications for the following:
 - Economic Development Program
 - Geometric Improvement Program
 - Loans from the Transportation Revolving Fund
 - Contemplating reducing the Airport Grant Program
 - Unable to address ad-hoc locally promoted improvements

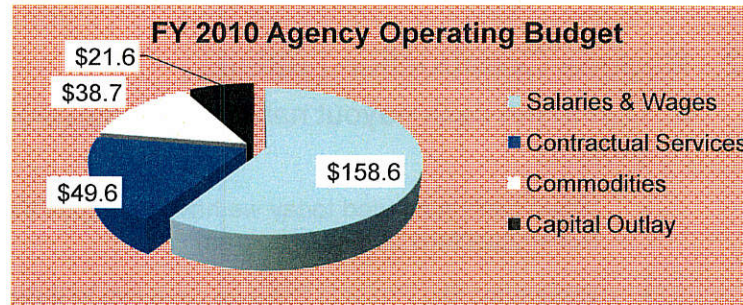
7

Potential Future Reductions

- Two options available
 1. Reduce the Agency's Operating Budget
 - The Operating Budget comprises:
 - Salary Expenses (Workforce of approx. 3,100 FTE)
 - Contractual Services (repair costs of equipment, travel expenses, utility costs for KDOT's buildings, etc.)
 - Commodities (Fuel, Salt and Sand, Office Supplies)
 - Capital Outlay (Computers, Heavy Equipment, Radios)
 - An expenditure limitation is established each FY

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Potential Future Reductions



- Working to prudently manage our budget to accommodate several possibilities in FY 2010:
 - Bad Winter
 - Further Budget Cuts
 - Increase in Fuel Costs

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Potential Future Reductions

1. Reduce the Operating Budget – Continued

- Considerations:
 - The agency's core mission during the winter months is Snow and Ice removal
 - » We must be appropriately staffed and equipped for this activity
 - The agency must balance cuts with the need to continue to prepare for the future
 - » Project Design, Right of Way Acquisition, etc. must happen today for tomorrow's projects

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Potential Future Reductions

2. Reduce Construction Lettings

- ❖ Due to the cash payout nature of construction projects
 - When cash is needed today we have to reduce the Substantial Maintenance Program
 - Eliminating Big Projects frees up cash two to three years from now

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Potential Future Reductions

2. Reduce Construction Lettings

- Considerations:
 - Reducing the Substantial Maintenance program would cause the State Highway System to deteriorate quicker
 - This would cost taxpayers more in the long-term to return the system to acceptable standards
 - The Substantial Maintenance program is an economic driver for the state
 - » On average, more than 90 percent of substantial maintenance projects are awarded to Kansas contractors.

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Efficiencies Implemented

- Eliminated 136 FTE positions since FY 06
- FY 09 - achieved a 16% reduction in gallons of fuel used
- Utilizing new asphalt resurfacing technology for cost savings
- Radio towers now used by Local & State agencies
- Practical Improvements

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Stimulus Funding

- Highways and Bridges -- \$348 Million
 - Local Jurisdictions -- \$70 Million
 - \$22 Million – Kansas City Area
 - \$16 Million – Wichita Area
 - \$32 Million – Other Local Governments
 - Transportation Enhancements -- \$10 Million
 - ARRA Required
 - State Highways -- \$268 Million



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Stimulus Funding

- Five “game changers” were picked for the State Highway System
 - Four let before end of July – US-69, K-61, K-23, and I-135/47th St. in Wichita
 - The last one to be let in March of 2010 – K-18
- 77 local projects estimated at \$35 million
 - KDOT districts helped select projects
- All ARRA dollars have been programmed



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Stimulus Funding

- KDOT received \$14.0 million from the Federal Transit Administration
 - Used for Public Transit facility construction projects
 - Public Transit vehicle replacement and expansion
 - Enhancements for 15 of KDOT's 800 MHZ towers
 - \$3.0 Million allocated to Lawrence Transit and Topeka Metropolitan Transit Authority to assist with Capital replacement
 - Enabling Intercity Coach Service
 - Two Routes:
 - Salina to Wichita
 - Wichita to Pueblo Colorado



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Impact of Stimulus Funding

- By Sept. 30th
 - Estimated \$15 Million payout for all Projects
- By August 30th, 2010
 - Estimated \$171 Million payout for all Projects
- K-61 Project
 - As of July 31st
 - Employed 205 People
 - 14,160 Hours worked with payroll costs of \$238,559

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August 25, 2009

Major K-12 Education Funding Adjustments by the 2009 Legislature, Including Gubernatorial Actions

FY 2009:

- Deleted \$4.5 million, all from the State General Fund, to reduce Special Education by 1.0 percent.
- Reduced the Base State Aid Per Pupil (BSAPP) by \$44, for a total reduction of \$66 or a BSAPP of \$4,367. This was a reduction of \$27.8 million, all from the State General Fund.
- The Governor vetoed the General State Aid reduction and, instead, reduced the BSAPP by \$11 to reflect an overall reduction of \$33, resulting in a BSAPP of \$4,400 in FY 2009.
- Added \$3.4 million, all from the State General Fund, for local effort adjustments in order to maintain education funding at the level included in the Mega bill (House Substitute for Senate Substitute SB 23).
- Added \$2.95 million, all from the State General Fund, for a shortfall in KPERS school employer contributions in order to maintain education funding at the level included in House Substitute for Senate Substitute SB 23.

FY 2010:

- Deleted \$50,000, all from the State General Fund, for declining enrollment aid.
- Senate Sub for HB 2373 reduced BSAPP to \$4,280. This is a reduction of \$153 from the ORIGINAL FY 2009 level and \$120 from the ADJUSTED FY 2009 level.
- Governor's Allotment further reduces General State Aid by \$39.1 million, or \$62, bringing BSAPP to \$4,218. The Governor's Allotment is a 2.0 percent reduction.

Governor's Allotment also:

Reduced Operating expenditures	\$150,000
Reduced KPERS School	\$3,650,000
Juvenile Det. Fac. Fund	\$2,451,322

- Added \$4.4 million, all from the State General Fund, for local effort adjustments.

- Added \$1.8 million, all from the State General Fund, for a shortfall in KPERS School employer contributions. Note: The Governor vetoed this in the House Bill 2373 in order to realize savings.
- Deleted the transfer of \$25.6 million from the State General Fund to the School District Capital Outlay State Aid fund.
- Deleted the transfer of \$132,587 from the Motorcycle Safety Fund for the Drivers Education program to the State General Fund.
- Deleted the transfer of \$1.2 million from the State Safety Fund for the Driver's Education program to the State General Fund.

Unified School Districts -- State Totals

Estimates for School Years 2008-09 and 2009-2010 – August 18, 2009

School Year	FTE* Enroll	State Aid	Federal Aid	Local Revenue	Total Expend**
1997-1998	448,609.0	1,815,684,144	189,120,462	1,058,428,663	3,063,233,269
1998-1999	448,925.7	2,035,194,082	202,565,725	1,004,736,639	3,242,496,446
1999-2000	448,610.3	2,110,484,390	220,780,350	1,071,444,132	3,402,708,872
2000-2001	446,969.9	2,152,622,486	261,038,153	1,172,918,480	3,586,579,119
2001-2002	445,376.6	2,200,529,799	310,104,678	1,269,928,113	3,780,562,590
2002-2003	444,541.4	2,277,804,680	340,728,648	1,335,185,546	3,953,718,874
2003-2004	443,301.8	2,124,578,761	376,908,121	1,592,564,728	4,094,051,610
2004-2005	441,867.6	2,362,223,172	398,667,040	1,528,524,331	4,289,414,543
2005-2006	442,555.7	2,657,971,383	382,782,642	1,648,540,541	4,689,294,566
2006-2007	444,878.7	2,888,960,769	385,393,086	1,867,723,060	5,142,076,915
2007-2008	446,874.0	3,131,495,347	377,006,174	1,937,863,161	5,446,364,682
+2008-2009	447,961.0	3,297,389,442	390,000,000	1,960,000,000	5,647,389,442
+2009-2010	448,961.0	3,008,275,230	635,313,000	2,003,801,212	5,647,389,442

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expend	Total % Change
1997-1998	4,047	422	2,359	6,828	4.16
1998-1999	4,533	451	2,238	7,223	5.79
1999-2000	4,704	492	2,388	7,585	5.01
2000-2001	4,816	584	2,624	8,024	5.79
2001-2002	4,941	696	2,851	8,488	5.78
2002-2003	5,124	766	3,004	8,894	4.78
2003-2004	4,793	850	3,593	9,235	3.83
2004-2005	5,346	902	3,459	9,707	5.11
2005-2006	6,006	865	3,725	10,596	9.16
2006-2007	6,494	866	4,198	11,558	9.08
2007-2008	7,008	844	4,336	12,188	5.45
+2008-2009	7,361	871	4,375	12,607	3.44
+2009-2010	6,701	1,415	4,463	12,579	(.22)

+2008-2009 and 2009-2010 are estimates. Approximate \$242 million of one-time federal money for FY 2010. According to federal law, this amount will decrease slightly in FY 2011 and be eliminated in FY 2012.

*September 20th Full-Time Equivalency Enrollment (includes 4yr old at risk). Beginning with the 2005-06 school year, enrollment includes February 20 FTE enrollment for military districts based on 2005 House Bill 2059.

**Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4Yr Old (beginning 2005-06 and thereafter), At-Risk K-12 (beginning 2005-06 and thereafter), Adult Education, Adult Supplemental Education, Bilingual Education, Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, School Retirement, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, unbudgeted federal funds, and Gifts and Grants, which were collected beginning with 2002-03.

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved for a bond issue, the expenditures would be higher in the year that the district begins making bond payments.

- Effective July 1, 2002, USD #280-Morland and USD #281-Hill City consolidated into USD #281 – Hill City.
- Effective July 1, 2003, USD #317-Herndon and USD #318-Atwood consolidated into USD #105 – Rawlins County.
- Effective July 1, 2004, USD #302-Ransom and USD #304-Bazine consolidated into USD #106 – Western Plains.
- Effective July 1, 2005, USD #301-NesTreLaGo dissolved with most of their students going to USD #106 – Western Plains.
- Effective July 1, 2006, USD #104-White Rock and USD #278-Mankato consolidated into USD #107 – Rock Hills.
- Effective July 1, 2006, USD #221-North Central and USD #222-Washington consolidated into USD #108 – Washington Co. Schs.
- Effective July 1, 2006, USD #427-Belleville and USD #455-Cuba consolidated into USD #109 – Republic Co.
- Effective July 1, 2006, USD #295-Prairie Heights dissolved with most of their students going to USD #412 – Hoxie.
- Effective July 1, 2008, USD #238-West Smith County and USD #324-Eastern Heights consolidated into USD #110 – Thunder Ridge.

Attachment 28
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**House Appropriations Committee
Representative Yoder, chair**

*Superintendent John Allison
Wichita Public Schools*

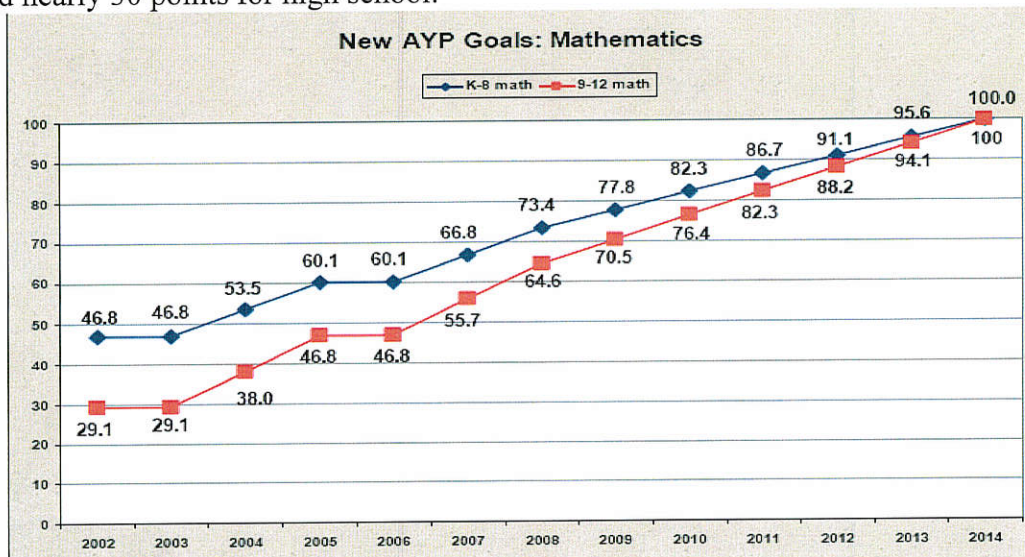
August 25, 2009

Chairman Yoder, members of the Committee:

Thank you for the opportunity to be part of your extremely challenging budget dialogue. As one of the newest superintendents in the state, I will offer my observations for Kansas schools, in particular the state's largest district, Wichita Public Schools, and our 49,000 customers.

USD 259's student demographics reflect our community and increasingly the state: increasing poverty and non-English speaking, and students needing assistance including health care, glasses, food, housing, or appropriate clothing. Today, Wichita schools educate students from 98 countries speaking 85 languages and dialects. The global community is truly reflected in Wichita classrooms. The students who are learning today will be this state's emergency workers, firefighters, machinists, engineers, and legislators of tomorrow. Your work, and our work, is critical to the economic future of Kansas in an increasingly competitive world.

Kansas schools are required by federal and state mandate to meet specific academic performance standards shown in the graph below. These standards are not static; reading and math increase 4 to 6% **each** year. When a school has more than 30 students in any group, the group is measured separately. When a school misses the standard for two years, it begins a series of progressive penalties. A school can miss one target by one student, or one group, or a different group entirely. The penalties only apply to high poverty schools ("Title schools") which have the most diverse, challenging populations. Since 2006 the math standards have risen by 22 points for K-8 and nearly 30 points for high school.



Attachment 29
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In 2004, Congress reauthorized the Individuals with Disabilities Education Act (IDEA) requiring each state submit a State Performance Plan. Twenty areas are measured. Fourteen of the indicators measure local school district performance. Six areas measure the state's implementation. A few examples of the 20 Performance measures include a graduation rate higher than regular education; annual increases on state assessments; and a cap on the number of students served in segregated day schools. This last provision is especially costly for USD 259 where outstanding special education programs have long attracted families to relocate to Wichita. The district had served severely disabled students in the most cost effective setting -- special day schools such as Levy -- but the new performance target requires the district to move many severely disabled students to neighborhood schools, requiring a significant increase in staffing. Since 06/07 WPS has added 100 special education staff members to meet the Performance Plan requirements.

No Child Left Behind and the 20 Performance Targets do benefit students. But these policies come with a price. As Superintendent, I am charged with balancing the needs of our students with the resources provided. My charge is to find the balance which allows our teachers and students to succeed. *NCLB* and special education mandates have not lessened.

Wichita Public Schools had invested in a number of strategies which provided a great deal of support for our classroom teachers. The Board of Education increased starting salaries to attract new teachers to our diverse classrooms; added four contract days for training, along with 40 minutes each week to review student growth; added a team of coaches to assist our teachers from data to the classroom. The budget the Board of Education adopted this month begins to dismantle the safety net of targeted supports which are central to successfully educating students, who's classrooms are vastly diverse, to the performance mandates found on page one of my testimony.

USD 259's reductions include loss of 11 SRO's (school resource officers); elimination of \$1500 bonus for teachers in high poverty schools; reduced tutoring, before and afterschool programs, and reading materials for students; consolidated programs to save rent; copiers and supplies; reduced maintenance positions; reduced new teacher orientation and induction; reduced professional development and summer teacher training opportunities; and reduced supplementals for teachers to work on curriculum and building assessments.

Wichita Public Schools has received an increase in Title I funding due to the district's extremely high poverty. Title funds must be used to enhance programs and can not be used to pay for regular classroom expenses. Title funds are temporary, two-year increases.

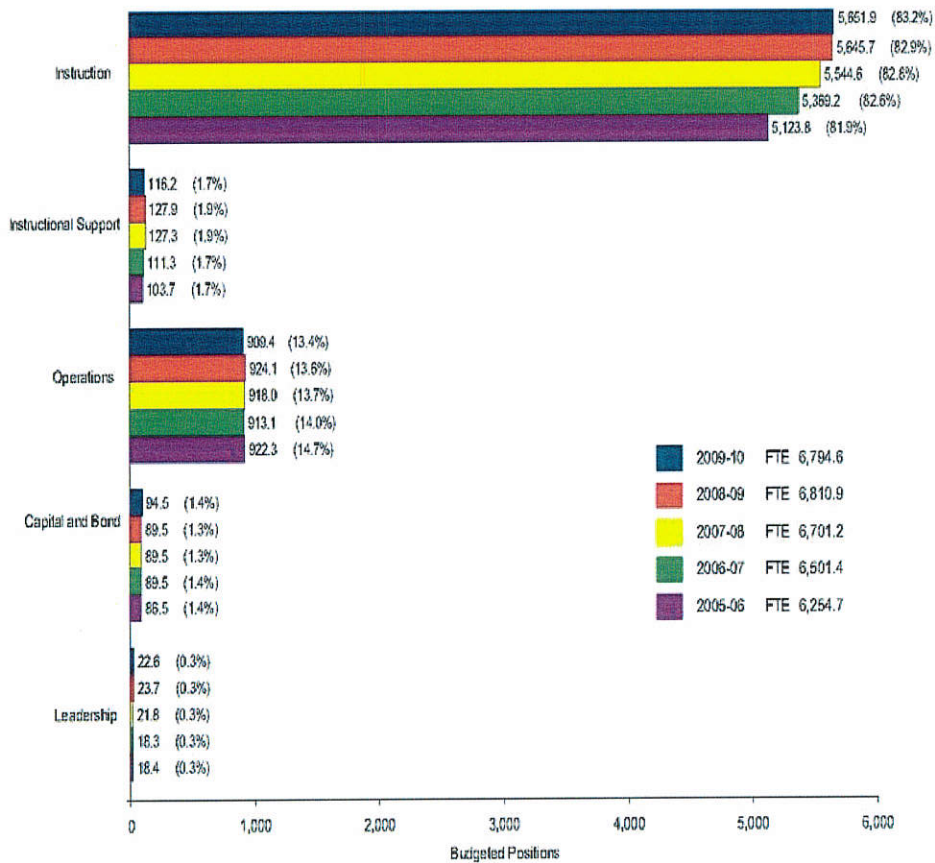
Wichita's capital outlay budget was reduced by \$4.6m with the elimination of state aid. Wichita was disproportionately impacted with 18% of the total statewide capital state aid cut.

While the General Fund budget has been reduced consistent with reductions in base per pupil, Wichita's total budget has increased. The voters authorized a bond issue last November; an additional \$10m has been budgeted for bond payments. Plus a planned carry-forward of \$8.6m in Capital Outlay to support the bond projects as promised and purchase technology required to increase capacity to meet the state's transition to computerized state assessments. KPERS increased \$3m. As noted earlier, Title funding increased \$11m with stimulus funding. The District has increased school lunch fees, drivers' education and facility rental fees. Fee increases impact our families and also community groups and churches which use school facilities.

The district's staffing history is represented in the chart below. This chart illustrates the Board's commitment to investing the increases in state funding in our classrooms; and increasing the support teachers require to successfully educate very diverse classrooms to ever increasing performance standards. Over five years the personnel increases are instructional; even at a time when Wichita was completing significant bond construction. The instructional staff increases also reflect increased special education staff. The current year staff is down by 16.3. Compared to two years ago, staff is up 93.4 positions reflective of the investment in support services and special education mandates I have referenced.

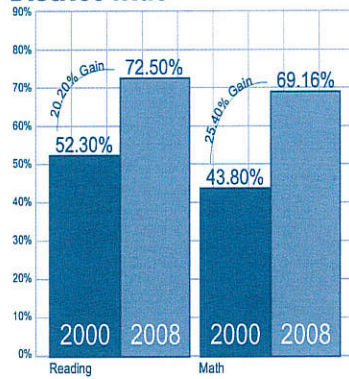
Instruction Takes Top Priority

FIVE YEAR STAFF COMPARISON



Ultimately the debate on school funding, or funding for any state purpose, is decided in here. Further reductions in school funding will first impact those students who are most educationally at-risk when schools are forced to dismantle support systems which have proven very effective as measured by state assessments.

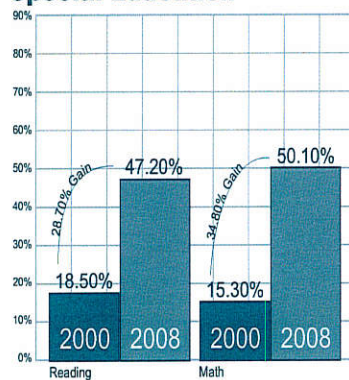
District-wide



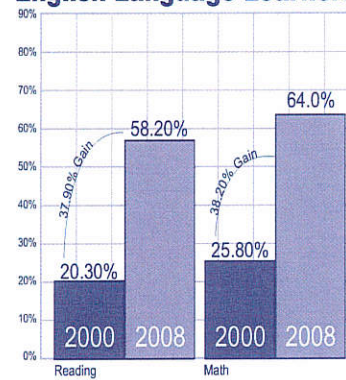
Free-Reduced



Special Education



English Language Learners



This journey of funding Kansas schools to meet the educational needs of diverse student populations has been quite successful. The legislature should applaud itself for recognizing the costs differences and funding most. The proof of the legislature's wisdom can be found in the state assessment results. The student groups where you targeted increased funding – poverty, non-English speaking and special education – have all made extraordinary increases in achievement. This should be celebrated. Funding Kansas schools has made a difference for Kansas students.

Mr. Chairman, thank you for the opportunity to meet and visit with House Appropriations committee. I look forward to continued conversations.

**House Appropriations Committee Interim Session
Representative Kevin Yoder, Chairman**

**Dr. Kevin Singer, Superintendent
Topeka Public Schools**

In July, 2008 the Board of Education of the Topeka Public Schools directed me to identify ways to reduce our district budget so that we would not need a tax increase for the 2009-2010 school year. A budget reduction stakeholders committee was formed, comprised of representative members of the public, employees of the district, and our students. The initial charge for the committee was to identify \$5 million of reductions. At the time we thought that this would be enough money to provide our employees with a pay raise and to cover rising expenditures such as utilities, health insurance, and transportation.

As the economic crises unfolded last fall, our Board gave the administration further direction to increase the amount of the reductions to \$10 million. Their direction in November was a precursor to the words President Obama stated in his Inaugural Address: "And those of us who manage the public's dollars will be held to account - to spend wisely, reform bad habits, and do our business in the light of day - because only then can we restore the vital trust between a people and their government." These remarks mirror those of Chairman Yoder's when he wrote: "Legislators must work to find bi-partisan, consensus solutions to the continuing budget crises. We must endeavor to use this crisis to make Government more efficient, less wasteful and more productive."

Representatives of the committee presented their prioritized list of more than \$12 million of reductions to our Board in January. That list is attached as Exhibit 1. The Board as well as local media applauded their efforts and vision. From that list, over \$5.6 million was reduced from our budget. That amount of money was needed to offset the loss in state aid, pay for higher utility costs, continue to provide adequate health benefits for our employees despite a premium increase of approximately \$1.1 million for the district, and provide a slight annual increase in salary of \$443 for our employees. The approximated budget reductions included the following:

- \$1,500,000 in teacher salaries (see Exhibit 2)
- \$71,000 in extracurricular addenda
- \$900,000 in administration
- \$300,000 in special education paraprofessionals
- \$800,000 in a variety of program reductions
- \$800,000 in overall "salary shrinkage"
- \$550,000 in textbook adoption delay
- \$100,000 in elimination of alternative middle school program
- \$150,000 in closure of professional development training center

These reductions were made while fulfilling a Board goal of not having layoffs. As the second largest employer in Shawnee County, our Board fully understood the impact layoffs would have on our local economy. They set the goal in the fall of 2008 to make these reductions without the use of a reduction in force. Rather, we used early exit and retirement incentives, a hiring freeze, and tighter staffing allocations to reduce our overall staffing. Incidentally, because of the current economic situation, our Board met its goal of not having a tax increase.

Dr. Fenwick English wrote: "Productivity is the relationship between all of the inputs and the cost of obtaining any given level of output. Productivity occurs when the same or improved outputs are procured

Attachment 30
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with the same or less inputs.” With less revenue, we adjusted our expenditures so that our main output, student achievement, wasn’t hurt substantially this past year. We probably won’t know the real impact on student achievement for years to come. The quality of our students’ education is what’s at risk. In the meantime, we will provide the schools that the community and state want to pay for.

So where do we go from here? I see four options:

- Identify new revenue
- Make additional cuts
- Share services between governmental entities
- Consolidate districts

New revenue: I concur with Chairman Yoder when he wrote: “These solutions cannot continue to just be spending reductions alone.” Whether or not new revenues come from new or reallocated taxes is a question for legislative leaders and local boards of education. Beyond this, some districts may have an opportunity to generate revenue outside of taxation. That will come with mixed support in the community. (see Exhibit 3) It will also exacerbate the problems with inequitable funding. Despite the inherent problems it brings, I believe creating a dollar to maintain a program is much better than cutting a dollar and eliminating an opportunity for students.

Budget cuts: We will continue to examine our budget for additional reductions. While we examine areas outside of the classroom first, students will continue to be impacted. Class sizes have already increased (see Exhibit 2), that will continue; within the requirements of the law, we will consider closure of smaller, neighborhood schools; our operational support is already minimally staffed, that will only get worse; the number of combination grade classrooms will increase; the number of dual-school principals will increase; extracurricular addenda will continue to decrease, limiting opportunities for children; special services such as counseling will be reduced. (see Exhibit 1) The Budget Reduction Stakeholders Committee identified \$12,000,000 of possible reductions. We implemented about half of them this year. We will reduce other items on the list this coming year. There is no doubt these things have had a negative impact on our district. Parent meetings have been held concerning combination classrooms and class size. It is not ideal having a building principal serve two buildings.

Shared services: This past month the Topeka Public Schools merged its security staff with the Topeka Police Department. That merger will eventually save approximately \$350,000 annually. Sharing services between governmental entities and/or school districts can save money for the parties involved. But because of size and location, it is not an option for everyone. In the past I have shared directors of transportation, food service, and technology between school districts. The employee was provided monetary compensation for the additional work, while the expenses for the contributing districts were reduced. I think this practice has promise for some districts and some positions. It does not work for everyone everywhere.

Consolidation: Everyone likes the thought of consolidation until it happens to them. Then, their support of the idea wanes and often turns to resentment and anger. The purpose of consolidation is to save money. Experts say that the anticipated savings in the consolidation of businesses is fifty percent of general administrative costs. For most school districts, that cost represents two to four percent of their general fund budgets. Overall expenses for efficient, front-line profit centers are minimally impacted. Our

front-line profit centers are our schools. If a school has an adequate student population and is efficiently staffed, there would be little change in expenses without a significant reduction in curricular or programmatic offerings. So the real savings comes from the merging of positions at the general administrative level, possibly generating fifty percent savings in an area that represents two to four percent of the budget. For that possible savings, a smaller district must relinquish 100 percent of the control of its budget to the majority of a newly created Board on which they are the minority. Would Holcomb want to give up such control to Garden City? Derby to Wichita? Auburn Washburn to Topeka? Blue Valley to Shawnee Mission? I have been directly involved in the consolidation of three schools between communities. All three resulted in great conflict between the communities and hurt the long term viability of some of them. The purpose of consolidation is to save money, not hurt communities. Why not achieve the same result by actively sharing administrative services between willing governmental entities using employees willing to make it work? The merger of our police departments in Topeka is testament to that reality. The cost savings is generated but the anger is not. Based on my own experience, I would urge state officials to incentivize districts to willingly share services rather than unwillingly force consolidation. Both will reduce expenditures; but one brings with it a level of angst and pain that is damaging to our state.

School district employees are optimistic and resilient. We will deal with the realities of today for the brighter promise of tomorrow; even when the realities are pretty harsh. As we address these difficult financial decisions we will follow Dr. English's advice by "looking for tangible, viable and logical relationships between curriculum priorities and financial priorities." Neither can be viewed in isolation or we will let down someone. Our first focus is for the welfare of our children. The fact that education is the single greatest expense for the state, we believe it to be your first focus as well.

Thank you for giving me the opportunity to address these issues.

Topeka Public Schools: Budget Reductions FY 09

Exhibit 1

30-4

Rank	Item Description	Committee Reduction	Superintendent Recommendation	Final Adjustment
		\$14,000	14,000	
1	Reduce purchased professional & technical services for Superintendent and Associate Superintendents	\$67,000	35,000	
2	Topeka School Foundation pay salary of coordinator	\$10,000	10,000	
3	Reduce Sports Park utilities/based actual projection expense	\$13,500	13,500	
4	Reduce phone expenses by 10%	\$40,000	0	
5	Reduce legislative consultant	\$23,500	23,500	
6	Reduce purchased professional & technical services in Human Resources	\$25,000	25,000	
7	Reduce purchased property services for School Police	\$50,000	50,000	
8	Transfer 1 certified person from Adaptive Physical Education in Sp Ed - Reduce 1.0 FTE	\$2,500	2,500	
9	Reduce purchased professional & technical services in Curriculum & Instruction	\$35,000	35,000	
10	Reduce School Police by one officer 1.0 FTE	\$1,000	1,000	
11	Reduce purchased professional & technical services in Communications	\$48,500	24,250	
12	Reduce non-school department supplies by 5%	\$12,000	12,000	
13	Reduce other printing in Print Shop	\$42,300	30,000	
14	Reduce purchased property services in Print Shop	\$30,000	30,000	
15	Reduce Sp Ed contracted services	\$900	900	
16	Reduce purchased professional & technical services for Transportation Department	\$40,000	0	
17	Reduce Sports Park staff by 1.0 FTE	\$50,000	50,000	
18	Remove vehicle budget in Transportation Department budget	\$30,000	10,000	
19	Strictly enforce district energy policies	\$10,000	10,000	
20	Reduce District Wellness Program	\$2,600	2,600	
21	Reduce dues and fees for elementary central office	\$25,000	25,000	
22	Reduce Sp Ed summer expenses	\$15,600	15,000	
23	Reduce travel for At Risk Pre-School professional development	\$79,000	79,000	
24	Reduce all out-of-district travel by half & registration	\$2,500	2,500	
25	Reduce IT system analysis services budget	\$79,473	79,473	
26	Change KPERS retirees hiring practice to reduce contract amount to cover district's KPERS contribution	\$30,000	30,000	
27	Reduce one staff member from Communications 1.0 FTE	\$2,500	2,500	
28	Cut ELL test line item by 25%	\$88,000	0	
29	Prorate elementary counselors by school size - reduce 2 staff	\$950,000	950,000	900,000
30	Reduce all administration by 10%	\$2,000	2,000	
31	Reduce IT network services budget	\$19,000	0	
32	Reduce IT data processing services budget	\$35,000	35,000	
33	Reduce second School Police position 1.0 FTE	\$100,000	50,000	
34	Reduce district wide insurance (property, liability, etc)	\$7,500	7,500	
35	Reduce Sp Ed professional development	\$1,000,000	800,000	
36	Salary shrinkage	\$95,000	0	
37	Reduce all extended day addenda by 3 days (elementary & secondary)	\$20,000	0	
38	Reduce IT operations services budget	\$35,000	105,000	
39	Reduce one staff member from Planning, Research, Evaluation and Assessment 1.0 FTE	\$16,000	16,000	
40	Reduce recruitment expenditures	\$402,678	0	
41	Close one elementary school	\$20,000	20,000	
42	Increase transportation reimbursement for activities or decrease trips			

Exhibit 1

43	Postpone book adoption for 1 year, fund half over 2 years and teachers workbooks (elementary & secondary)	\$557,000	557,000	
4	Reduce substitute support for truancy	\$16,815	0	
45	Reduce the counseling positions to half time in the smaller elementary schools - 3.5 FTE	\$154,000	0	
46	Combine some high school athletic trips	\$20,000	20,000	
47	Decrease counseling supply budget by 5%	\$720	720	
48	Reduce equipment, out of district travel, copies, student out of district, supplies, food, software, and specialized clothing line items by 10% each - from Athletics	\$13,147	13,147	
49	Reduce IT cabling services budget	\$2,000	2,000	
50	Eliminate one high school counselor position	\$44,000	44,000	
51	Reduce Sp Ed certified and noncertified substitute budget	\$30,000	30,000	
52	Reduce Substitute Service	\$84,000	84,000	
53	Reduce secondary teaching staff by one teacher per building (10 secondary teachers)	\$440,000	440,000	
54	Staff selected elementary school classrooms at 25:1 - 14 FTE	\$616,000	300,000	
54	Staff all elementary school classrooms at 25:1 - 14 FTE	\$616,000	300,000	
55	Close Burnett Center for one week, require vacation, save on utilities	\$1,067	0	
56	Eliminate elementary addendums for Sp Ed instructional coaches	\$7,500	0	
57	Reduce 1 custodian at Burnett Center	\$27,173	0	
58	Reduce student summer hours	\$20,000	0	
59	Eliminate block scheduling at high schools	\$528,000	0	
60	Eliminate Hope Street Academy Middle School (budget is 2.16 FTE)	\$107,359	107,359	
61	Helmet recertification changed to every two years	\$12,450	12,450	
62	Eliminate Dean of Students at middle schools & high schools - 4.0 teachers	\$176,000	176,000	
63	Eliminate M-M sports transportation	\$17,000	0	
64	Allow combination rooms in elementary schools - reduce 5 teachers	\$220,000	0	
65	Eliminate custodial staff at Hope Street Academy	\$50,000	0	
66	Close second elementary school	\$402,678	0	
67	Close the Professional Development Training Center (PDCET)	\$149,000	149,000	
68	Have all M-M students use city bus	\$78,542	0	
69	Reduce elementary teaching staff by one teacher per building (elementary 21 teachers)	\$924,000	0	
70	Go to one Blue Cross Blue Shield health insurance policy with higher co-pays	\$275,000	0	
71	Reduce At Risk Pre-School furniture budget	\$1,974	1,974	
72	Reduce Sp Ed para budget	\$300,000	300,000	
73	Eliminate Second Chance School (budget is for 3.0 FTE & supplies)	\$151,277	25,000	
74	Reduce number of school days: add 30 min to each day 8:15-3:45 (9 days)	\$85,500	0	
75	Reduce At Risk Pre-School equipment budget	\$1,000	1,000	
76	Change transportation qualification to over 2.5 miles	\$156,615	0	
77	Reduce at Risk Pre-School food budget	\$4,500	4,500	
78	Reduce At Risk Pre-School supplies	\$7,814	7,814	
79	Eliminate summer school for elementary and middle schools	\$100,000	0	
80	Go to monthly paychecks for all employees	\$30,000	0	
81	Reduce school paras in General Fund & At Risk by 10%	\$70,000	0	
82	Cut addenda at all schools	\$319,000	160,000	175,000
83	Close Central Media Services & incorporate into individual schools, reduce noncertified staff by 2.0 FTE	\$38,000	0	
84	Reduce second secondary teachers from each building (10 secondary teachers)	\$440,000	440,000	
85	Implement Pay to Play for Athletics	\$40,000	0	
86	Reduce middle school health aides to .5 FTE (reduce noncertified staff by 3.0 FTE)	\$54,000	0	
87	Reduce one AP Class from each high school - 1.5 teachers	\$66,000	0	

30-5

88	Reduce secondary music instruments	\$5,000	0	
89	Reduce elementary school second teacher from each building (elementary 21 teachers)	\$924,000	0	
90	Eliminate elementary strings 2.5 FTE and supplies	\$115,300	0	
91	Initiate district-wide 4 day work week (utilities and transportation savings)	\$300,000	0	
92	Reduce number of school days: add 1 hour each day 8:00-4:00 (18 days)	\$171,000	0	
93	Eliminate elementary band 2.0 FTE and supplies	\$88,900	0	
		\$12,015,382	\$5,669,187	

30-6

30-7

2008-09 vs. 2009-10 ELEM CLASSROOM DISTRIBUTION COMPARISON

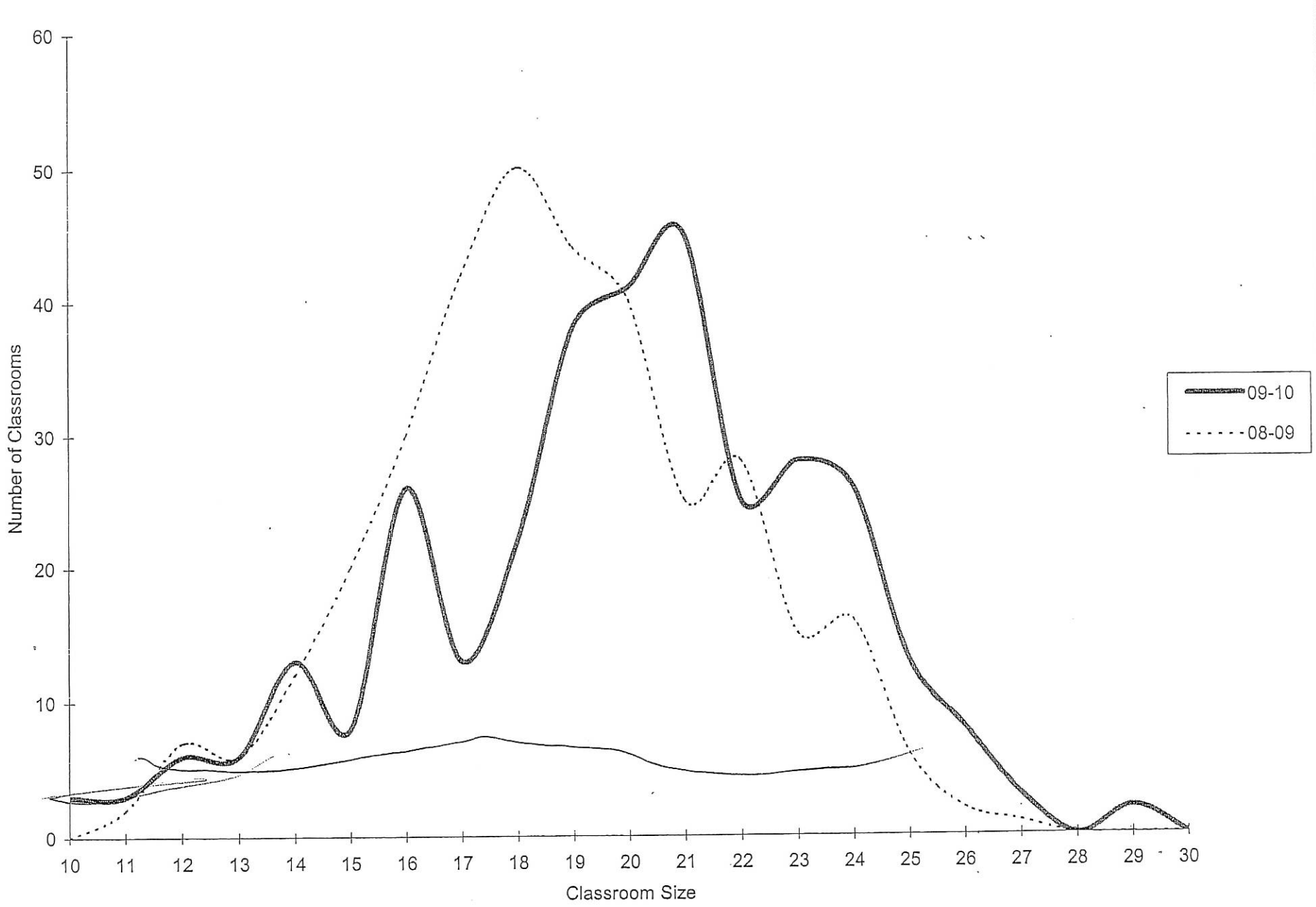


Exhibit 2

Published: May 7, 2003, Education Week

District Takes 'Moonlighting' To New Level

By Michelle Galley
Article Tools

First, Dr Pepper advertised on the roof of an elementary school, which made money for the Texas district. Now, school officials have expanded summer school to a full day of supervised activities, a la children's day camps, to increase revenue from courses like "Busy with Bells" and "Scientific Method with Hamsters."

District leaders are even looking to hire a full-time sales and marketing professional to help boost the school system's income.

And they aren't planning to stop there.

Like so many other public school districts across the country, the 13,700-student Grapevine-Colleyville system near Dallas is trying to make up a substantial budget shortfall: an estimated \$5 million gap in its \$83 million spending plan for the upcoming 2004 fiscal year.

Unlike many other districts, though, Grapevine-Colleyville is trying to market its substantial assets to raise money, a move some hail as enterprising and others contend will distract the district from its mission of educating children.

"That is the fine line we're walking," acknowledged John Allison, Grapevine-Colleyville's deputy superintendent of educational services.

In trying to fill their budget gap, administrators are saying, "Let's look at what we do well, what we can manage to do, and see if there is a revenue stream or a way to share services [with other districts] that can help us do that," Mr. Allison said.

Although it is not unusual for school districts to operate their own before- and after-school-care services, or to provide services to other districts or city governments, Grapevine-Colleyville is taking its moonlighting ventures to new heights.

"This probably goes further than most" summer school programs in Texas, said Joseph Wisnoski, the coordinator for school finance and fiscal analysis at the Texas Education Agency.

Also under consideration are such plans as using the district's printing equipment, and the employees who operate it, to do work for the city of Grapevine; producing video productions for other districts with Grapevine-Colleyville equipment and staff members; and turning the athletic field house into a community arts center and offering art lessons.

Other districts have taken similar paths to increase revenue, but "it may be unique in that [Grapevine-Colleyville is] going in so many directions at once," said Joseph Villani, the deputy executive director of the National School Boards Association.

"It takes a little break-the-mold thinking, but it is delightful to see," he added.

Eluding Robin Hood?

Embracing "cutting-edge" and "controversial" tactics to generate revenue is not a foreign concept in the Texas district.

In 1997, when other school systems were wrangling with the issue of selling ad space to raise money, Grapevine-Colleyville signed a 10-year, multimillion dollar contract with Dr Pepper/Seven Up Inc. for space on the roof of one of its elementary schools located in the flight path of the Dallas/Fort Worth International Airport. ("From Walls to Roofs, Schools Sell Ad Space," /ew/ewstory.cfm?slug=36ads.h16> June 4, 1997.)

In large part, the Texas school finance system galvanized the district's entrepreneurship. Under the court-ordered system, dubbed "Robin Hood", districts with high property values must share some of their property-tax revenue with less wealthy ones.

But any money districts can bring in through sources other than property taxes is not subject to that "recapture" provision.

Already the Grapevine-Colleyville district has opted not to renew its contract with the Golden, Colo.-based company Aramark Educational Resources Inc., which operated its before- and after-school child care.

Instead, that program will be directed by Kathy Papatopoulos, a newly hired district employee. That decision "flat out came down as an economic issue," said Deputy Superintendent Allison. He estimates that two years from now, after the program is well-established, the district will be able to generate \$1 million in revenue per year from child care alone.

Because Aramark did not provide extended-day care during the summer, many elementary pupils with working parents who needed someone to watch their children for longer hours could not take part in the district's Explore and Discover summer school program, according to district officials.

That will change this summer, said Ms. Papatopoulos, when the district plans to offer care that starts as early as 7 a.m. and ends at 6 p.m. "We are trying to be a child-care choice for parents in the summers," she said.

To make the program more appealing, the elementary summer offerings have been expanded to include more courses that cover academic subjects, cooking, arts and crafts, and social skills. Families will be charged \$75 for each three-hour summer course, which is taught by certified teachers and assistants and \$30 a week for extended-day care. The weeklong courses meet either in the morning from 8:30 to 11:30, or from noon until 3 p.m.

Entrepreneurial Venture

The district-operated before and after care is "a good entrepreneurial venture," said Mr. Villani of the NSBA.

To increase its revenue further, the district has leased empty parking spaces in its stadium lot to a nearby business that shuttles its employees. Administrators are also awaiting school board approval to manage food services and transportation for the adjacent 7,500-student Carroll Independent School District.

Also in the works is a plan to sell the district's technological expertise. The city of Colleyville intends to wire new municipal buildings to an Internet network. Instead of hiring an outside firm, city officials are contemplating drafting a contract with the school district to connect the city's computers to the existing network located at nearby schools. District employees would maintain the technology.

"We are already doing that [kind of work], so it won't impact what we deliver and the services we provide," Mr. Allison said. "And it will offset some of our technology costs."

He estimated that the district would charge \$20,000 to \$30,000 a year for the service, and would have to convert a part-time staff position into a full-time one to accommodate the extra work.

Observers are torn over the strategies the district is using to raise money.

Alex Wohl, a spokesman for the American Federation of Teachers, believes that utilizing the district's facilities in a way that brings the community and the schools closer together makes perfect sense.

Grapevine-Colleyville's plans "further efficient spending and purchasing" and "further a community of efficiency between the public and private sector," he said.

But there is definitely a line between advancing a district's educational mission and getting into general commercial activity, Mr. Wohl said.

"Unfortunately," he said, "tough economic times like this call for unusual measures, so the gray area grows a little bigger."

Grapevine-Colleyville's plans are raising eyebrows elsewhere.

"Where does that end?" asked Mr. Wisnoski, of the state's school finance department. Should the district use its bus garages "on nights and weekends to do oil changes for citizens and go into competition with local garages?"

Those are interesting questions, Mr. Wisnoski said, but added that his agency would not be the one answering them.

The view of Paul E. Peterson, the director of the program on education policy and governance at the John F. Kennedy School of Government at Harvard University, however, was unequivocal: The district is using tax dollars to subsidize operations that amount to private industry.

That, he argued, leads to "unfair competition."

Mr. Allison, though, maintains that the district has no desire "to go into competition with the folks who are providing [our] support." "We have a partnership with our community, and we don't want to jeopardize that," the deputy superintendent said.

What's more, he believes more districts may enter that "gray space" if schools' financial woes are not remedied. "I think that districts are going to have to look at the way they approach their budgets and look at opportunities for revenue," Mr. Allison said.

As for Grapevine-Colleyville, he said, "we are not going to go down without a good fight."



Testimony before the
House Appropriations Committee
Representative Yoder, chair
by

Gene Johnson, Ed.D.
Superintendent of Schools
Shawnee Mission School District

August 25, 2009

Mr. Chairman, Members of the Committee:

Thank you for inviting me to share information on behalf of the Shawnee Mission School District, its students and staff, and the community it serves. Our school district has worked hard to balance an understanding of the unprecedented economic challenges faced by our state and nation with the needs of our school district to provide the finest educational programs and services to ensure our students succeed academically. We have a well-earned reputation for careful budgeting and honoring our responsibility as stewards of our taxpayers' dollars. It is through this careful approach to budgeting that we have been able to maintain our operations despite state funding reductions, delayed payments, and other budgetary challenges.

The Shawnee Mission School District has responded to budgetary concerns in the past by controlling expenditures and making necessary cuts in programs and services. When making these cuts, the district's intent has been to minimize the impact on the classroom. This continued to be our goal as we crafted a budget for 2009-2010. As revenue projections were revised, we carefully reviewed each area of the budget and developed a plan that included \$10.6 million in reductions in an effort to address budget constraints, deficit spending, and a commitment to increasing staff salaries while sustaining the quality of education for our students and protecting the classroom to the extent possible. I have included the complete list of reductions for your review, but I would highlight that included in those reductions are 164 staff positions, 50 of which were classroom positions (see Exhibit A). Additionally, our reductions have decreased the number of counselors at most middle schools by 50 percent, and we have reduced our librarians at the high school level by 50 percent or in essence a ratio of 1 librarian to 1,800 students. Educational aide allocations were reduced by 10-15 percent at all levels. We reduced administrative positions, paraprofessionals, social workers, and parent educators. At three of our five high schools, we reduced our campus police officers by

Attachment 31
Hg. Appr 8-25-09

50 percent. We eliminated the New Beginnings store-front school program, adult English language learner program, and intramural programs at elementary and middle schools. Supplies and services budgets were reduced by more than 10 percent districtwide.

School districts received some direct support from federal stimulus funds. In 2009-2010, the Title VI-B stimulus of \$3.4 million Shawnee Mission received from Title VI-B stimulus funds simply went to offset the amount reduced by the state legislature, but our district did realize \$1.1 million in stimulus support through Title I funds. At this time, stimulus funds, intended to provide short-term assistance, are available through June 30, 2011.

The district's budget includes \$3.5 million for catastrophic special education funding. In recent months, there has been some discussion about changing this portion of the special education funding law to significantly reduce catastrophic aid reimbursements. Meanwhile, the current special education categorical aid funding is reimbursing only 65% of the excess costs in Shawnee Mission, well below the state average of 92%. In fact, Shawnee Mission ranks next to last. Based on Kansas State Department of Education numbers presented to the special education task force last year, Shawnee Mission's reimbursement is \$6.1 million behind the state average of 92 percent. Special education funding will be a critical budgetary concern for Shawnee Mission.

During 2009-2010, Shawnee Mission accessed its full Cost of Living Adjustment (COLA) authority to offset the loss of revenue from the Johnson County sales tax as well as the impact of reductions in local assessed valuation. This increased the local mill rate by 3 mills. Despite implementing significant reductions and including stimulus and catastrophic aid funds, our district will deficit spend \$5.6 million in 2009-2010 (see Table 1). That amount is expected to grow to \$6.7 million in deficit spending for 2010-2011 and \$12 million in 2011-2012. Our district has maintained fund balances that will be critical to cover these shortfalls. With our projected deficit of \$5.6 million for the current year, our ending balance is expected to be \$18.9 million. If we simply remain on the current course, which includes no increases in salary, benefit costs, or accounting for inflationary costs, our fund balances will shrink to \$12.2 million due to deficit spending in 2010-2011 and to \$178,000 at the end of 2011-2012.

If all of the budget assumptions occur, the district will need to make further reductions of \$12.1 million prior to the 2012-2013 school year. Any further reductions in funding will require a much larger cut.

Table 1

Current Projections:	2008-09 Actual	2009-10 Budget	2010-11 Projection	2011-12 Projection
Revenues	\$ 232,975,688	\$ 226,348,962	\$ 224,181,838	\$ 222,320,333
Expenditures	\$ 234,778,743	\$ 231,996,173	\$ 230,890,118	\$ 234,385,269
Deficit	\$ (1,803,055)	\$ (5,647,211)	\$ (6,708,280)	\$ (12,064,936)
Anticipated Ending Balance *	\$ 24,598,566	\$ 18,951,355	\$ 12,243,075	\$ 178,139

*Does not include contingency reserve balances of \$5.6 million

If changes are made to restrict catastrophic aid funding without corresponding improvements in categorical aid funding, the budget situation becomes much worse. Without that funding, our deficit would escalate to \$9.1 million for 2009-2010 bringing our ending fund balance to \$15.5 million (See Table 2). In 2010-2011, the deficit would be more than \$10 million and the ending balance would dip to \$5.2 million. In 2011-2012, the deficit would rise to \$15.5 million and the Shawnee Mission School District would find itself not just out of money but with a shortfall of \$10.3 million. The district would be required to implement budget reductions of \$10.3 million to break even in 2011-2012 and another \$5.3 million for the 2012-2013 school year.

Table 2

Projections without catastrophic aid:	2009-10 Budget	2010-11 Projection	2011-12 Projection
Revenues	\$ 222,848,962	\$ 220,681,838	\$ 218,820,333
Expenditures	\$ 231,996,173	\$ 230,890,118	\$ 234,385,269
Deficit	\$ (9,147,211)	\$ (10,208,280)	\$ (15,564,936)
Anticipated Ending Balance*	\$ 15,451,355	\$ 5,243,075	\$ (10,321,861)

*Does not include contingency reserve balances of \$5.6 million

The current base state aid per pupil is partially funded by federal stimulus money. If the state reduces the corresponding per pupil amount in 2011-2012, the district would need to reduce \$17.6 million prior to the 2011-2012 school year to break even and another \$5.2 million in 2012-2013 (See Table 3). If the legislature reduces funding to school districts beyond these amounts, the cuts required would be much deeper.

Table 3

Projections with a reduction in BSAPP – Stimulus Aid to States:	2009-10 Budget	2010-11 Projection	2011-12 Projection
Revenues	\$ 222,848,962	\$ 220,681,838	\$ 211,591,586
Expenditures	\$ 231,996,173	\$ 230,890,118	\$ 234,385,269
Deficit	\$ (9,147,211)	\$ (10,208,280)	\$ (22,793,683)
Anticipated Ending Balance*	\$ 15,451,355	\$ 5,243,075	\$ (17,550,608)

*Does not include contingency reserve balances of \$5.6 million

Recent reports show that school districts have significant combined fund balances. Some have looked at these balances as a temporary source of funds to replace a portion of state funding. As you can see from the exhibits, Shawnee Mission had \$25 million in operating funds in this total. The district already plans to use these balances to offset deficit spending. The district also has balances in the bond and interest (\$18.5) and capital outlay funds (\$36.4). The bond and interest balance must be used to pay the bondholders in October. Capital outlay balances cannot be used for operations under existing law.

The Shawnee Mission School District currently ranks 262 out of 295 districts in available operational funds per pupil. Our district is fully utilizing all funding for which it is currently eligible under the formula including all allowable local funding mechanisms. Even with careful planning and significant reductions, our district, like others in the state, find that we are committing more funding than available simply to maintain our current level of programming and service.

The Shawnee Mission School District, with the support of our community, has faced the budget challenges with which we have been presented head-on. We have achieved efficiencies to the extent possible without harming students in the classroom. Our community has seen neighborhood schools close, programs eliminated, and staffing diminished. Our board of education has vehemently protected the classroom emphasizing the importance quality instruction and low class sizes have on student achievement. Despite the funding challenges, our students have continued to achieve at high levels. Our student population has become more diverse and our economically disadvantaged population has increased to more than a quarter of our overall population with some schools reporting as much as 60-70 percent of their students qualifying for lunch support. To meet the needs of individual students and to continue to advance the academic achievement of all students and the progress of closing achievement gaps among identified subgroups, we must have necessary resources.

We know that there will inevitably be some increases in expenditures in certain areas. In addition, federal stimulus funds are scheduled to expire at the end of the 2010-2011 school year. It is unclear what will happen with state revenues and the state's general fund. With all of these factors combined, we are gravely concerned about further reductions in state funding for K-12 education. Further reductions in state and federal funds would force our district to make reductions that would directly impact students in the classroom. With approximately 87 percent of our budget in salaries and benefits, future reductions would likely require us to cut employees and those cuts could force our class sizes to exceed the staffing guidelines that have been in place in our district for decades (Exhibit B). Further reductions would likely force the Shawnee Mission School District to dismantle programs put in place to increase student achievement, meet the needs of individuals, and realize the goals of the federal No Child Left Behind legislation.

These outcomes are concerning in that they directly harm our children and do not reflect the values of our community. Our state has traditionally aspired to provide the best for its children. I urge you to consider the impact that any further cuts in education funding will have on the academic preparation and success of our students. On behalf of the students in Shawnee Mission and across the state of Kansas, we appreciate your work and support to address these challenging and important issues.

Shawnee Mission School District Proposed Budget Reductions 2009-2010 (FY10)

February 9, 2009

		Reduction
<u>Administrative/Support Services</u>		
Staff Reductions - Administrative/Support Services		1,971,859
<ul style="list-style-type: none"> • A total of 39.9 FTE positions are proposed for elimination. 		
Department	FTE reduction	Department
		FTE reduction
Communications	.5	Special Education
Deputy Superintendent	1.0	Curriculum & Instruction
Business Services	2.0	Education Services
Information Services	3.0	English Language Learners
Operations & Maintenance	6.0	Career & Tech. Ed.
Library	3.5	Staff Development
Secondary Administration	1.5	Secondary Associate Principals
		Purchasing
		2.5
Supplies and Services		1,162,283
<ul style="list-style-type: none"> ▪ Includes reductions to departmental budgets or districtwide service budgets. ▪ The amount equals approximately 10.7 percent of these supplies and services budgets. 		
Adult ELL Program		10,100
<ul style="list-style-type: none"> ▪ Eliminate the program at Briarwood Elementary. 		
Total Administrative/Support Services		\$3,144,242
<u>Elementary Schools</u>		
Teachers		668,113
<ul style="list-style-type: none"> ▪ Reduce 10 FTE classroom teaching positions at the elementary level. ▪ Part of the reduction is due to a projected student decline for 2009-2010. ▪ All staffing levels will continue to be within district guidelines. 		
Social Workers		384,574
<ul style="list-style-type: none"> ▪ Reduce six of the 16 social workers ▪ Title elementary schools will be reduced from a full time to a half time social worker. 		
Aide Allocation		87,682
<ul style="list-style-type: none"> ▪ The formula for determining aide allocations will be reduced by 10-15 percent. 		
Teachers on Assignment		100,217
<ul style="list-style-type: none"> ▪ Reduce 1.5 FTE teachers currently on assignment assisting other staff to improve instruction. 		
System Operators (sysops)		84,842
<ul style="list-style-type: none"> ▪ Eliminate the supplemental pay for 35 staff members to assist with computer issues in each elementary school. Area Information Services analysts will serve the schools. 		
Debate		35,280
<ul style="list-style-type: none"> ▪ Supplemental funding for the elementary debate program will be eliminated. 		
Intramurals		18,560
<ul style="list-style-type: none"> ▪ Eliminate the intramurals program at each elementary school. 		
Total Elementary		\$1,379,268
<u>Middle Schools</u>		
Teachers		1,336,227
<ul style="list-style-type: none"> ▪ Reduce 20 FTE classroom teaching positions at the middle schools. ▪ Part of the reduction is due to a projected student decline for 2009-2010. ▪ Middle school staffing levels will continue to be within district guidelines. 		
Counselors		519,214
<ul style="list-style-type: none"> ▪ Reduce seven counseling positions. This will provide each middle school with fewer than 600 students with one counselor. Middle schools with more than 600 students will be staffed with two counselors. 		
Teachers – Enhanced Learning		208,353
<ul style="list-style-type: none"> ▪ Reduce staffing allocated to the middle school SEEK program by five FTE positions. Class sizes will range from 10-12 students. 		

Intramurals	59,299
<ul style="list-style-type: none"> • Eliminate the intramurals program at each middle school. 	
Aide Allocation	23,570
<ul style="list-style-type: none"> ▪ The formula for determining aide allocations will be reduced by 10-15 percent. 	
System Operators (sysops)	21,052
<ul style="list-style-type: none"> ▪ Eliminate the supplemental pay for seven staff members to assist with computer issues in the buildings. Area Information Services analysts will serve the schools. 	
Supplemental Positions	20,818
<ul style="list-style-type: none"> ▪ Reduce the random number of supplemental positions assigned to each middle school by two. 	
Total Middle	\$2,188,533
<hr/>	
High Schools	
Teachers	1,336,227
<ul style="list-style-type: none"> ▪ Reduce 20 FTE classroom teaching positions at the high schools. ▪ Part of the reduction is due to a projected student decline for 2009-2010. ▪ High school staffing levels will continue to be within district guidelines. 	
Librarians	372,015
<ul style="list-style-type: none"> ▪ Reduce one librarian at each high school for a total reduction of five FTE positions. 	
Teachers on Assignment	334,057
<ul style="list-style-type: none"> ▪ Reduce the five teachers (one per high school) that are currently on assignment assisting other staff to improve instruction. 	
Counselors	222,520
<ul style="list-style-type: none"> ▪ Eliminate additional counselors at three high schools added during the 2007-2008 school year, for a total reduction of 3 FTE positions. ▪ All high schools will be allocated 6 counselors for the 2009-2010 school year. 	
Campus Police Officers	136,145
<ul style="list-style-type: none"> ▪ Reduce one campus police officer at three high schools for a total reduction of three FTE positions. ▪ Currently each high school is allocated two campus police officers. 	
Supplemental Positions	37,175
<ul style="list-style-type: none"> ▪ Reduce the random number of positions assigned to each high school by five. ▪ Currently each high school is allocated 55 random positions. 	
Aide Allocation	66,940
<ul style="list-style-type: none"> ▪ The formula for determining aide allocations will be reduced by 10-15 percent. 	
Total High	\$2,505,079
<hr/>	
Schools - Districtwide	
Paraprofessionals - Special Education	254,758
<ul style="list-style-type: none"> ▪ Reduce paraprofessional allocation by 17 FTE. 	
New Beginnings	235,000
<ul style="list-style-type: none"> • Eliminate the program serving students who have been long-term suspended or expelled. 	
Supplemental Positions	216,530
<ul style="list-style-type: none"> ▪ Reduce coaching and co-curricular positions. 	
Library Books	195,517
<ul style="list-style-type: none"> ▪ Reduce purchases of library books and media by 50 percent. 	
Direct Allocation	137,575
<ul style="list-style-type: none"> ▪ Reduce supplies and services allocations by \$5 per student (6.1 percent). 	
Late Bus	118,000
<ul style="list-style-type: none"> ▪ Discontinue late bus service at the middle and high schools. 	
Paraprofessionals - Gifted Education	134,872
<ul style="list-style-type: none"> ▪ Eliminate all paraprofessional positions supporting gifted education at the elementary, middle, and high school levels. 	
Parents as Teachers	68,877
<ul style="list-style-type: none"> ▪ Reduce five hours per week for each parent educator. Eliminate half-time parent educator position (currently vacant). 	
Total Schools - Districtwide	\$1,361,129
<hr/>	

Total Reductions \$10,578,251

CLASS SIZE DISTRIBUTION COMPARISON
 (Showing numbers of students in each classroom by grade level)
 2006-2007 through 2008-2009

CLASS SIZE DISTRIBUTION - 2007-2008																						Number Of Students In A Classroom																					
Grade Level	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	Total # Of Classrooms																				
K	1	2	3	1	2	3	8	4	10	6	6	11	21	13	15	1						107																					
1							3	6	19	14	15	14	6	11	16	4	2					110																					
2						1	0	1	2	8	17	25	15	15	13	3	1					101																					
3								2	8	13	9	14	15	11	11	7	4	5	1			100																					
4				1	0	0	0	3	8	7	14	10	15	10	11	14	4	2				99																					
5						1	4	7	5	8	5	7	12	8	12	8	11	6	2			96																					
6								1	2	4	6	6	13	30	14	10	9	1				96																					
																						709																					
CLASS SIZE DISTRIBUTION - 2008-2009																						Number Of Students In A Classroom																					
Grade Level	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	Total # Of Classrooms																				
K				1	0	2	6	5	5	13	8	14	11	10	15	12	2					104																					
1					1	0	6	16	9	12	11	13	12	9	12	5						106																					
2					1	0	0	4	9	10	17	17	13	8	11	8	5	1				104																					
3							2	0	5	6	14	19	18	11	8	2	6	6				97																					
4								6	7	7	7	13	10	19	14	11	3	1	0	1		99																					
5								2	3	6	7	14	17	14	10	10	8	4				95																					
6					1	1	2	2	4	6	5	9	7	5	10	17	9	7	3	2	1	91																					
																						696																					
CLASS SIZE DISTRIBUTION - 2009-2010																						Number Of Students In A Classroom																					
Grade Level	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	Total # Of Classrooms																				
K	1			3	2	2	2	6	7	10	11	10	14	13	12	13	1					106																					
1							2	7	6	6	17	12	14	22	13	6	1					106																					
2								2	5	14	3	14	16	20	7	6	8	3	1			99																					
3								3	3	2	2	7	20	21	14	11	9	4	2	1		99																					
4									4	2	5	19	14	8	13	12	2	7	5	3		94																					
5									1	5	5	10	15	15	9	8	12	8	4	2		94																					
6						2		2	1	1		9	25	11	5	6	16	8	3	4		93																					
																						691																					

The staffing guidelines are shown by the darkened lines.

No ELL classes are included. (See separate ELL chart.)

1 House Appropriations Committee
2 Representative Kevin Yoder: Chairman
3 August 25, 2009
4 Testimony by Don L. Wells
5 Superintendent of Scott County USD 466
6 Scott City, Kansas
7

8 I appreciate the invitation from Chairman Yoder to visit with the House Appropriations
9 Committee concerning the important issue of school funding and reduction impact.
10

11 Scott County Schools are much like other schools in Kansas. We are operating at as high
12 of level as possible given the variable conditions of population, faculty, staff, facilities,
13 requirements, and fixed costs and funding. We have had a very good start by welcoming
14 920 students into our PK-12 system. Of those 920, approximately 35% will be at-risk
15 and each building will have varying numbers of ESL students ranging from 12% to 20%.
16 Our Special Education population was 153 students last year. Our services are delivered
17 by the High Plains Educational Coop. The district starts the year with a reduction in
18 general fund of just over \$300,000 from the prior year. This is a 4.6% decrease from the
19 previous year. The Supplemental General Fund (LOB) is at 22.02 and raises \$1,966, 606
20 for maximum expenditure. Tax levied for the LOB is \$1,699,734. The assessed value of
21 the district is approximately \$77,184,000. Total school tax is estimated at \$5,027,867
22 which is an increase 17% over the previous year. Another major cost is the health
23 insurance that increased by our past carrier 47%. Our new carrier is only charging the
24 district a 30% increase over the previous year. It is also anticipated that our rural electric
25 cooperative will go for a 20% + increase this year as the proposal has already been
26 made. It should also be noted that the increase in fuel prices along with natural gas is
27 another concern. However, with all of this to be concerned about, the patrons continue to
28 provide a first class education to the children of the district. It is appreciated by parents,
29 students and community at large.
30

31 The faculty at USD 466 continues their training in the Multi Tiered Student Support, a
32 new assessment venue with MAP, the 21st Century Initiative, financial literacy as well as
33 refining the technology needs and services. The point here is that we can not stand still.
34 We must continue to get better each year regardless of the economic conditions.
35

36 Specific reductions were made by not filling resignations or retirements if possible. The
37 district had five professional teaching vacancies and two were filled. The district did not
38 fill the high school math and social studies or the elementary counselor. The title reading
39 position and middle school instrumental were filled. One full time maintenance position
40 was not filled and one coaching position was left vacant but was funded by private
41 sources and subsequently filled. The total dollar reduction in staff / faculty positions
42 amounted to approximately \$175,000. The total number of employees dropped by five
43 over previous year and it could have been more if it had not been for the state
44 government that used the stimulus funds to shore up the school funding as well as the
45 local board of education taking the stance that we need to keep as many employed as
46 possible. Additional reductions have been made in activities, travel, textbooks, supplies
47 and utilities. Last year, a reduction of over 180,000 kwhs was accomplished for a
48 savings of over \$20,000. --

Attachment 32
Hs. Appro 8-25-09

1 The impact of the reductions has reduced schedule flexibility and opportunities for the
2 senior high students and had increased the student numbers in the remaining classes. The
3 elementary principal is now the first line counselor which will eventually be problematic
4 as she will find herself wearing more hats than she has time. We plan to use other
5 counselors within the district to assist as well as the area mental health professionals.
6 The first position to be refilled will be the Counseling position as the board is very
7 supportive of it. The FTE numbers show a reduction of total positions to be 5.7 over the
8 last two years. It is a 4.1 FTE for this year which is a 3.1% reduction in total staff. The
9 two year reduction in total staff is 4.2%. Reductions in professional staff amounted to
10 2.5 FTE or 3.4%.

11
12 Students and parents have a difficult time understanding the gravity of the reduced
13 funding as the class choices are more limited and their children will have to find ways to
14 get the education that they need and want prior to exiting the public system. The
15 programs that were part of the traditional landscape are now being questioned, altered,
16 reduced or eliminated. At the current level, no academic programs have been eliminated
17 however they have been altered such as the business education classes that are limited to
18 Accounting and computer applications. The math department has spearheaded the
19 initiative for financial literacy. Travel has been reduced where possible and reduction of
20 soft costs such as meals and faculty expenses are again being reduced along with less
21 professional development opportunities.

22
23 Another major impact of the lack of economic funding is the retirement of many of our
24 teachers and administrators that are currently in the system. 30 to 40% of the current
25 faculty is eligible to retire in the next five years and the numbers of students seeking a
26 career in education is not sufficient to fill the needs of the schools in Kansas. Once
27 experienced teacher told me that there would be no shortage of teachers if the base
28 salary was a state wide \$50,000 or higher. I am sure that would help but we all know it
29 will be difficult to get to that level even though it is needed. There have been several
30 initiatives statewide to help recruit teachers. The promotional CD for teacher recruitment
31 entitled, "Change Lives, Teach" was promoted by the Superintendents and other
32 educational professionals. Yes, without proper funding and proper benefits, the teacher
33 shortage will be a storm that we will face in the very near future. The economy has in
34 some ways assisted with having more candidates but there is not enough to ultimately
35 fill the many vacancies that will exist. As the economy improves, the numbers of those
36 seeking an educational career will dwindle. We must prepare now for that large concern
37 and challenge and having continual cuts and reductions will not be able to solve the
38 problem. An increase in funding is and will continue to be needed. It will be difficult to
39 do as playing 'catch-up' is not a fun game but it will need to be done.

40
41 If more of the reductions are needed, it will fall on the shoulder of the non-certified staff
42 next. The numbers of aides and paras will be reduced as those reductions are easier to
43 attain because of the at-will employment conditions. This will be a huge impact on the
44 educational environment as the amount of time at-risk students, library students; ESL
45 students and special education students will have fewer significant adults to help them.

1 Should the selected reduction of aides and paras not be enough, deeper cuts will be made
2 in the professional staff by reduction-in-force policies. This will be additionally a more
3 difficult situation for students and communities not to mention the lack of employment
4 for staff and faculty.
5

6 In the area of modifying state law to make education more affordable, there are few
7 except to alter or discontinue the requirements for graduation or to allow those
8 requirements to be obtained in other ways rather than seat time. A recent phrase stated
9 that, ' the purpose of education is not knowledge, but rather action'. Perhaps we should
10 be looking for more ways to accelerate learning so that more action can be initiated. The
11 suggestion is to build the system on more competencies and less seat time. It would also
12 be beneficial for the teacher licensure and the practitioners to keep talking about how to
13 qualify more and more candidates that have content knowledge but not the pedagogy.
14

15 Consolidations are generally thought to be the answer to cost savings and perhaps better
16 education. I have been involved in two consolidations that have been the same but
17 different. Consolidation is hard to achieve as it is an emotional issue that overshadows
18 the business decision. There are factors that hinder consolidation. Distance between
19 schools is one major factor and the farther west one goes, the distance between learning
20 locations increases and so does the resistance. Another factor is the convenience factor.
21 If it can be convenient, it will have less resistance as well such as if the schools provide
22 enhanced busing and possible day care for young children.
23

24 In Scott County, the schools are all located in Scott City which is located in a district of
25 756 square miles. Since the 1960s all county schools outside of Scott City have been
26 closed and students moved to USD 466 in Scott City. Other districts in the areas are
27 having a difficult time with decreasing student numbers and reduced funding. Those two
28 factors along with increasing costs and lack of faculty will speed consolidation efforts.
29 The current laws for funding schools that do consolidate are certainly beneficial such as
30 the three year funding and the more schools that do combine, the better the length in
31 years of the combined general funds. Consolidation should be able to offer an enhanced
32 education to those that are involved in the melding of districts. The combined district
33 should be able to offer more advanced classes with more fully certified teachers and
34 better services in special education, technology, food service, transportation and
35 maintenance. It is suggested here that if a district is does reach the less than 100 student
36 status, a conversation should be initiated by the KSDE with the district and its neighbors
37 about the possible consolidation. This gives the districts legal and social permission to
38 consider consolidation and to discuss it openly and to answer predetermine questions
39 about how it would affect the students and the communities at large.
40

41 The purpose of accounting modifications for tracking expenses and revenues between
42 districts can only mean that comparisons will be drawn between districts. The KSDE
43 Finance already had materials that show the state averages for the many line items in a
44 school budget as well as a common budget that all districts use. Yes, not all districts use
45 the same definitions as to what is to be considered when defining an expense, where it is
46 to be located and how it is used. Overall, the system seems to work and I have not as yet
47 in 24 years found much to be better although there are concepts and ideas that could be
48 explored if it serves a the greater need of efficiency and effectiveness.

1 The final portion of my thoughts has to do with the words that seem to not be used much
2 but does assist with the solving of the problem. Increased revenue is the wording that
3 must be discussed. Over the years, reductions are the popular and prevalent method of
4 balancing the budget. It is my opinion that we have just about cut all that can be cut and
5 if revenues do not increase, the next cuts are as I described them earlier. Cuts will be
6 seen in services, programs and people.

7
8 I do suggest that if taxes are not to be raised except back at the local level with the LOB,
9 capital outlay and bond and interest, perhaps the legislature should consider the
10 reduction or elimination of tax exemptions that have severely limited total tax revenues
11 for public services. I find that taxes under this situation would not be raised but
12 revenues would be increased. This may be a very difficult process to achieve as those
13 with the exemptions are counting on them to fortify their bottom line which is
14 understandable. What is not understandable is the knowledge that great education is very
15 good economic development and most companies that want to relocate, ask about the
16 quality of the schools and the educational level of the workforce. The final thought about
17 revenue increases that must finally be discussed is the increase in the state general fund
18 levy. The original number of mills was about 35 and then over the years, that amount
19 was reduced because of the large amounts of funds available. I also do recall that
20 schools have always seemed to be short on funds even during the good time so to speak.
21 No one wants to pay more in taxes but when there is a need, those citizens will do what
22 is needed and that might be to pay more taxes.

23
24 Finally, I thank you for the opportunity to discuss these thoughts and I stand for
25 questions at the directions and request of Chairman Yoder.

Testimony
Submitted to the House Appropriations Committee
By Marvin R. Estes, Superintendent of USD 465,
Winfield Public Schools USD465
August 25, 2009

The following testimony is given voluntarily by Mr. Marvin R. Estes, superintendent of USD 465, Winfield public schools in response to questions posed from Chairman Kevin Yoder in a letter dated August 20, 2009. Having limited time to prepare this testimony, the information contained herein are the best recollections of my staff and my notes related to information asked for in the questions by Chairman Yost.

The following responses to the questions asked were largely based on plans and actions gleaned from committees consisting of school staff and community members who met last spring to find ways in which the USD 465 budget could be reduced to meet the funding reductions required of the governor's office and the Kansas Legislature. The personnel reductions were originated by the administrative staff, discussed and acted upon by the board of education. The suggestions called for in some of the questions resulted from discussion of district office administrative staff.

1. Status of the current operations in your school district.

It is our district philosophy that when cuts must be made that affect district operations, those affects should be felt least in the classroom. The first and major area considered was the conservation in the use of energy and other utilities.

- a. lower temperatures during winter(68 degrees); higher temperatures during summer(74 degrees);
- b. reductions in travel; (no district paid for travel)
- c. absolutely no overtime; reduction in extended contracts;
- d. reduced instructional purchases; (instructional budgets)
- e. reduced amount of out sourcing to private vendors;
- f. reduction of maintenance to minimal levels; (safety)
- g. reductions in learning materials (textbook purchase delays);
- h. field trips eliminated except those paid for by parents/boosters;
- i. started school 2 weeks later to avoid AC costs in August; (2009-10)
- j. eliminated staff development (2 days out of calendar)
- k. No raises for any school personnel except those below minimum wage

2. Specific reductions that were made in the now current year budget, as compared to the 2009 budget.

We reduced the staff by not replacing retiring or leaving teachers and then shuffling teachers from other areas into the vacant spots. (this practice does not necessarily guarantee the best candidate for the position – but it is fair to the existing employees). Two non-tenured teachers were non-renewed from their teacher positions but were hired later as tutors. On the K-6 level, we have a scientifically based reading

program called Success For All. We had to hire the tutors to have enough certified employees to meet the provisions of the program.

- a. reduced 4 teaching positions and 1.5 administrative positions;
- b. reduction of 8 classified positions;
- c. reduced health insurance costs by increasing deductible for all district employees; (we still suffered a 10% increase in health insurance costs)
- d. reduced 6 SPED teachers; 10 paraprofessional positions in the SPED COOP for Cowley County;
- e. eliminated all district paid for staff development for all employees;
- f. eliminated summer school to apply funds for an after school program;
- g. moved to combination on-line drivers ed and local supervised driving;

3. The number of employees in your district for FY 2010 as compared to FY 2009 and 2008.

My apologies to the committee that I did not have time to do the research on this question. We have reduced the support staff more significantly than the certified staff. Also, we have reduced some areas more drastically than others. As an example, in previous years, we cut 1.5 secretaries, 1.0 mail deliverers, 1.0 Director of Maintenance, 1.0 Director of Technology, 1.0 Director of Public Relations. The elementary school staffs have been cut until our class sizes have now risen above the board class size guidelines. For example, our kindergarten recommended class size is 18 but this year will be an average of 22 (kids and parents don't always cooperate so we actually have some classes of 24). Our secondary classes are somewhat different. Since we have lost about 18 students per year in the district since 2000-2001, our class sizes in the "core" classes are about 24 to 28 students. The electives are generally lower than that number and some of our advanced electives are as low as 10 students. Some teachers allow independent study and meet with students either individually or as part of a class for independent study. The information for this section can probably be gleaned from KSDE data.

Again, I apologize for not having time to access and analyze this data.

4. Measurable impact of reductions on the public, to children, and to patrons.

The public school is the largest employer in our school district and community. Large losses of personnel would have a devastating effect on our local economy. Although we have made several cuts in personnel, we make them selective cuts and try to retain valuable employees. This will hopefully help sustain the local economy and businesses as well as sustain the public schools effort as well. We have also tried to prevent increasing the local mill levy and have been successful in reducing the 09-10 budget by 1.0 mill. Our conservation push to reduce spending also hits hard locally. With less advertisement, we contribute to reducing the profits of the local paper. Eliminating outsourcing reduces community resources to suppliers and construction businesses. We have also reduced our presence in the community but that will not dip much since our schools are the center of lots of public interest and we are low cost entertainment.

Public:

- a. fewer calendars available to patrons; (printed fewer/put calendar on web site – used to mail- handed out and saved postage);
- b. less community marketing; (activities posters, ads in newspapers, less postage by using upgraded district website, etc.)
- c. retained as many employees as possible to reduce economic effect on community;
- d. retained as many employees as possible on health care to not contribute to the health care challenges of the community;
- e. charging community more to use school facilities;
- f. eliminated transportation to day care providers;
- g. cut one level of competition at WMS;
- h. eliminated the Student Resource Officer position;
- i. fund raisers/donations are paying more for school supplies/field trips;
- l. we will have more students on free or reduced lunches this year; (20% increase – and we will depend more on the Kansas Food Bank’s “Food for Kids” program)
- m. Reduced our contribution to public service agencies such as Arts and Humanities; USD 465 Foundation;

It is very difficult to prevent cuts from negatively effecting students in a school budget. Although we have made attempts to reduce the negative effects on families, any cut usually results in parents or patrons having to pay more for student services. Student safety has to remain a high priority yet we had to decide the value of the district Student Resource Officer against the value of cutting a teaching position. The same is true considering school nurses, social workers, and counselors. Would we be wise to reduce our school nurses with the possibility of an H1N1 flu pandemic? Would we be wise in cutting our social worker staff considering the family needs that are inevitable given the increase in our free and reduced lunch population?

Children:

- a. more dependent on donated school supplies which are no longer supplied by the district;
- b. more students working off debts to school for basic fees;
- c. afternoon milk is provided by donations;
- d. summer school eliminated; we did retain after school program
- e. food costs increased by \$.05 per meal;
- f. raised deductible of student insurance;
- g. eliminated transportation to day care providers;
- h. we will have more students on free or reduced lunches this year; (20% increase – and we will depend more on the Kansas Food Bank’s “Food for Kids” program)
- i. class sizes will increase; (able to retain all-day-kindergarten/pre-school program)
- j. larger class sizes at elementary level
- k. elimination of field trips except when paid by outside groups decreases students’ experiential learning

Patrons:

- a. fewer calendars available to patrons; (printed fewer/put calendar on web site – several families do not have computers or access to internet;
 - b. increased soliciting to support school programs; greater dependence on fund raisers and donations for programs;
 - c. increased local taxes; we have maxed our LOB at 30% and increased our capital outlay assessment by 1.5 mills to 7.5 mills but still reduced our total mill levy by 1.0 mill;
 - d. depend more on parental/community support for programs;
 - e. reducing purchases has a devastating effect on local businesses;
5. If further reductions are made in state school aid, where would you make further reductions and what would be the direct impact be on your district and more specifically, on the number of district employees?
- a. reduce the number of electives at high school by reducing/combining staff and class offerings;
 - b. reduce staff in core courses – increase class sizes;
 - c. reduce administration by 20% (1 hs; 1ms; 1 is;)
 - d. cut some student services personnel (social workers, counselors, nurses, librarians);
 - e. number of student activities; travel(sports and academic)
 - f. eliminate pre school program; (192 children receiving services)
 - g. reduce all day kindergarten to half day kindergarten;
 - h. eliminate hiring KPERs retired teachers and replace with younger less expensive teachers;
 - i. reduce employee salaries & benefits

6. What ideas do you have for modifying state law to make education more affordable and easier for savings to be achieved and your thoughts on consolidation?

I have no suggestions for modifying laws to make education more affordable. I certainly realize that making or modifying laws takes serious study and much thought to accomplish. However, there are some things that are affecting my district that I would like for lawmakers to consider.

State Law Modification

- a. establish a state run/state wide virtual school to eliminate districts competing for state BSAPP dollars; (state can contract for virtual school providers but the legislature/KSDE controls funding); (Florida??)
- b. provide statewide health insurance plan for all school employees;
- c. review the tenure laws as to their effect on school change and ability of schools to respond to economic crises and retain the best possible teachers;

Consolidation

Given the current economic environment, I would support consolidation. However, I would rather be led than pushed. A statewide plan of consolidation could

work if there were incentives and a plan to provide quality education services to remote areas of the state where consolidation is not practical or possible. A high quality statewide virtual school or distance learning school with limited local coordinators would be preferable to high cost brick and mortar buildings;

- d. continue/increase incentives for school consolidation;
- e. encourage established consolidated student services cooperatives across the state; (administrative, printing/distance learning/ transportation/food service/building maintenance) Use SPED COOPs as models;
- f. encourage collaboration with other state agencies for consolidated services that can be shared with schools;
- g. consolidate staff training statewide by allowing service centers to provide staff development on a statewide network, webinars, or on-line courses;

7. Your thoughts on accounting modifications to make tracking among schools more measurable.

- a. provide uniform and consistent sources of funding such as capital outlay;
- b. system could be simplified for easier comparison/ explanation/ examination;



Mark Parkinson, Governor
Roderick L. Bremby, Secretary

DEPARTMENT OF HEALTH
AND ENVIRONMENT

www.kdheks.gov

**Presentation to
House Appropriations Committee
Presented by
Aaron Dunkel, Deputy Secretary
Kansas Department of Health and Environment
August 24, 2009**

Thank you for this opportunity to discuss with the Committee the effects of Legislative and Gubernatorial action on the SFY 2010 budget for the Kansas Department of Health and Environment (KDHE). This testimony will address the following questions:

1. Where we took the Omnibus cuts and the allotments, along with the impact of those cuts.
2. Layoffs so far.
3. Programs that have been eliminated.
4. ARRA funding used to limit/remediate budget cuts.

The KDHE SFY 2010 approved budget is \$230,708,415. The Legislature approved \$32,170,759 of state general funds for KDHE, which is 14% of the annual budget. This is \$553,355 below the Governor's recommendation, and 12.254% below the original 2009 SGF approved budget. The agency identified and prioritized reductions in order to continue to support the safety net clinics and local health departments while maintaining the match requirements and maintenance of effort for federal grants and to continue strategic planning and implementation in the fight against infectious disease.

The agency eliminated 79.0 vacant FTE positions for which the agency did not receive funding. Because the agency was forward thinking, a hiring freeze was implemented in October of 2008. Therefore the agency was able to achieve this reduction in force with no layoffs of classified personnel and termination of only 2.0 unclassified positions. This reduction in staff will affect the agency's ability to respond to external requests, both legislative and administrative, and Oral Health educational activities related to the Maternal and Child Health program will be eliminated.

In addition to estimated annual shrinkage, KDHE will also be forced to hold open 24.0 vacant FTE positions, for which, though mission critical, no resources are available to fund.

- 6.0 FTE in Administration.
- 6.0 FTE in the Division of Health. This will mostly affect the Health Facility program's ability to conduct surveys of hospitals and new facilities seeking certification.
- 12.0 FTE in the Division of Environment. The agency will be unable to hire a Laboratory Director, three senior laboratory management positions, and three technical laboratory positions. This will result in an overall reduction in laboratory services.

The agency eliminated or reduced state general funding for the Use Attainability Analysis (UAA), Stream Monitoring, and Data Collection programs in the Division of Environment. The UAA program is responsible for performing assessments of existing and attainable designated uses of Kansas streams for the KDHE Water Quality Standards Program. UAA surveys are performed according to defined protocols to determine if surface water (streams, wetlands, lakes) is capable of supporting one or more of the designated uses defined in the Kansas Surface Water Standards. Future UAA efforts (2010 and beyond) will be limited to keeping findings current and up to date in accordance with existing and evolving state and federal requirements. Five unclassified employees in the UAA program will be terminated in December, 2009 when federal funding is no longer available.

The Data Collection program, working closely with the Stream Monitoring program, is responsible for storage, retrieval, presentation of ambient water quality monitoring data, and compiling the biennial Kansas Water Quality Assessment 305(b) report, as well as the annual register of surface waters of the state. The 305(b) report is mandated by the US Environmental Protection Agency (EPA) and without this section the job of preparing this report will be much more onerous for the Division of Environment and compiled by staff with no expertise. Failure to produce this report could result in sanctions by the EPA against the state of Kansas. In addition, this section manages over 30 years of water quality data for Kansas rivers and lakes. These data paint a picture of changes in water over time. This section frequently receives requests for data and without this section the processing of constituent requests for this information will be difficult to provide and response time delayed. ARRA funds are being utilized to fund the 3.0 FTE in this program. If alternative funding is not secured, this program and 3.0 FTE will be eliminated by June 30, 2010.

Federal funds became available to fund a portion of the Stream Monitoring program for SFY 2010. This funding is not expected to be long term, and if alternative funding is not secured, 2.5 FTE will also be eliminated by June 30, 2010. Without stream monitoring, it will be even more difficult to compile an accurate 305(b) report mandated by the EPA.

Funding for the Primary Care Health program was reduced to \$7,481,065. This results in a decrease to the \$855,000 contract with the Kansas Association of the Medically Underserved (KAMU) by \$278,548, leaving \$576,452. This decrease will not reduce agency administered grants to the primary care clinics, and will minimally affect the pharma support allocation.

Other programs, such as ATL Primary Health, Infant Toddler, Family Planning, Vaccine Purchases, Ryan White, Breast Cancer Screening, Immunizations, Cerebral Palsy posture Seating, Coordinated School Health, and PKU were reduced between .25 and 2.75 percent.

Funding for the Teen Pregnancy Prevention Case Management (TPCM) program was reduced by \$126,066 to \$172,594. This reduction would have allowed the agency to provide pregnancy case management service to pregnant Medicaid teens, though at a reduced amount. As of January 1, 2009, 270 teens were participating in the TPCM program. As a result of the Governor's allotment, funding for this program was eliminated. The agency is hopeful that federal money for this program will become available in 2010.

Funding for the Pregnancy Maintenance Initiative (PMI) was reduced by \$155,887 to \$199,113. This reduction would have allowed the agency to continue enhanced funding to the five service

providers in this program, though at a reduced level. A dollar for dollar match used solely for PMI activities was required by the participating organizations. As a result of the Governor's allotment, funding for this program was eliminated. Two projects provided residential care for pregnant women (Bethlehem House and Gerard House serving together 71 women). Two Projects provided social services and support (Catholic Social Services and Family Life Services serving together 184 women). One project provided prenatal education and support to 223 women (Mercy & Truth Medical Mission). These agencies utilized the PMI funding to enhance existing services or to provide additional support to women. It is likely that each of these entities would need to scale back services to the service population.

In addition to the Teen Pregnancy Prevention Case Management program and the Pregnancy Maintenance Initiative, the Governor's allotment eliminated \$269,805 from the Meth program, effectively eliminating this program. In calendar years 2008 and 2009, the agency responded to a total of approximately 212 law enforcement requests to remove chemicals and/or to assess for contamination. (This figure includes some return trips to the same labs for "secondary removals" and sampling to assure the residences were properly cleaned up.) Labs sites were in Anderson, Barton, Butler, Cherokee, Cloud, Cowley, Crawford, Douglas, Ellis, Ellsworth, Finney, Ford, Gray, Harvey, Jackson, Jefferson, Johnson, Kiowa, Labette, Leavenworth, Linn, Lyon, Marion, Miami, Mitchell, Montgomery, Morton, Osage, Osborne, Pawnee, Pottawatomie, Republic, Rice, Riley, Rooks, Rush, Russell, Scott, Sedgwick, Shawnee, Smith, Stafford, Sumner, Thomas, Wabaunsee, Wilson, Woodson, and Wyandotte Counties. The elimination of this program will require local agencies to assume responsibility for removal of chemicals and oversight to assure residences are properly cleaned up.

Effects of Legislative and Gubernatorial action on the SFY 2010 KDHE budget

Aaron Dunkel, Deputy Secretary
Kansas Department of Health & Environment
August 24, 2009

Our Vision – Healthy Kansans living in safe and sustainable environments



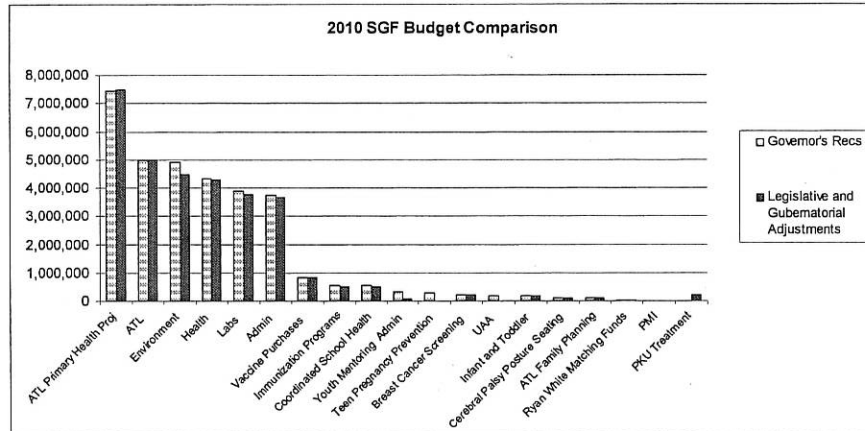
KDHE

- 2010 approved budget - \$230,708,415
- Legislature approved \$32,170,759 in State General Funds for 2010 (13.94% of annual budget).
 - \$553,355 below the Governor's recommendation.
 - 12.25% below the original SGF 2009 approved budget
- Governor's allotment cut an additional \$641,512.

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Budget: 2010 SGF Budget Comparison



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Budget: 2010 SGF Budget

- Approximately \$8,676,446 of SGF (26.97%) is used for match to leverage federal or other funding sources.
 - Division of Health - \$6,689,087
 - Division of Environment - \$1,987,389

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Budget Action and Impact

Agency Operations

Action:

- Hiring freeze implemented in 10/2008.
- Abolished 79.0 vacant FTE positions.
- Accomplished with no layoffs of classified personnel.
- Terminated 2.0 unclassified positions.

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5



Budget Action and Impact

Impact

- Will affect agency's ability to respond to external requests, both legislative and administrative.
- Oral Health educational activities related to Maternal and Child Health programs will be eliminated.

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6



34-6

Budget Action and Impact

Agency Operations

Action:

- In addition to estimated annual shrinkage, hold vacant 24.0 vacant FTE positions.
 - 6.0 FTE in Administration
 - 6.0 FTE in Division of Health
 - 12.0 FTE in Division of Environment

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7

Budget Action and Impact

Impact

- Administration:
 - Triage administrative, legal, human resource, and fiscal responses and action.
- Health:
 - Reduction in Health Facility Program ability to conduct surveys of hospitals and new facilities seeking certification.

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8

Budget Action and Impact

Impact

- Environment:
 - Agency is unable to hire a Laboratory Director, three senior laboratory management positions, and three technical laboratory positions.
 - Overall reduction in laboratory services.

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9

Budget Action and Impact

Use Attainability Analysis, Stream Monitoring, Data Collection

Action:

- Eliminated or reduced state general funding for the Use Attainability Analysis (UAA), Stream Monitoring, and Data Collection

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10

34-8

Budget Action and Impact

Impact

■ UAA

- Future UAA efforts limited to keeping findings current and up to date in accordance with existing and evolving state and federal requirements.
- 5.0 unclassified employees will be terminated in December, 2009, when federal funding is no longer available.

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11



Budget Action and Impact

Impact

■ Data Collection

- 305(b) report mandated by EPA will be compiled by staff with no expertise.
- Failure to produce report could result in sanctions by EPA against the state of Kansas.
- Processing of constituent request for information will be difficult to provide and response time delayed.
- ARRA funds being used to fund 3.0 FTE. If alternative funding not secured, program and 3.0 FTE will be eliminated by June, 2010.

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12



Budget Action and Impact

Impact

- Stream Monitoring
 - Without stream monitoring, even more onerous to compile 305(b) report.
 - Short term federal funding being used to fund a portion of program.
 - If alternative funding is not secured, 2.5 FTE will also be eliminated by June 30, 2010.

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13



Budget Action and Impact

Primary Care Health Program

Action:

- Decrease to the \$855,000 contract with the Kansas Association of the Medically Underserved (KAMU) by \$278,548, leaving \$576,452.

Impact:

- No impact to agency administered grants to the safety net clinics.

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14



34-10

Budget Action and Impact

Teen Pregnancy Case Management (TPCM)

Action:

- As a result of Governor's allotment, funding for this program was eliminated.

Impact:

- 270 teens enrolled in program as of 1/1/2009 will not be served.



Budget Action and Impact

Pregnancy Maintenance Initiative (PMI)

Action:

- As a result of Governor's allotment, funding for this program was eliminated.

Impact:

- The five service providers will most likely need to scale back services for approximately 478 clients.



Budget Action and Impact

Meth Program

Action:

- As a result of Governor's allotment, funding for this program was reduced by \$269,805, effectively eliminating the program.

Impact:

- KDHE will not respond to law enforcement requests to remove chemicals, assess for contamination, or assure residences are properly cleaned up.
- Responsibility falls to local agencies.

Our Vision – Healthy Kansans living in safe and sustainable environments



Testimony before the House Appropriations Committee
Jim Garner, Secretary of Labor
25 August 2009

Good afternoon, Chairman Yoder and members of the House Appropriations Committee.

Thank you for the opportunity to speak with you today about the current state of the Unemployment Insurance Trust Fund. Recently, we learned and then announced the Trust Fund will likely exhaust its balance by the end of the year, as early as November 2009. Today, I want to share with you some additional information about this matter and our plans to ensure claimants will receive benefits without interruption or delay.

For the week ending August 22nd, the balance of the UI Trust Fund is \$334.8 million. The balance has dropped dramatically since earlier this year. At the end of the First Quarter of 2009, based on data available in April, Kansas was ranked as the 19th healthiest among all of the 54 UI Trust Funds in the country. In the following three months we experienced a sudden and dramatic impact on the unemployment insurance system – this is a difference seen on both a national and state level. In the month of June we paid out \$78 million in regular unemployment benefits—almost a quarter of the benefits paid in the entire year of 2008.

We are experiencing and living through the worst recession in at least the last forty years. The National Association of State Workforce Agencies states the job loss today is “deeper and steeper” than the worst recession in 1981-1982 and unemployment insurance claims are at the highest levels in recorded history. In Kansas, we’ve seen similar results. The number of continued claims has increased at a very quick rate and the unemployment rate continues to climb. The reciprocity rate has also dramatically increased. What we are going through right now is unprecedented. No one could realistically have predicted these significant departures from historical patterns or what has happened the past five months.

While examining the data after the Second Quarter in 2009 (in July), it became apparent the model we were using to predict the future UI Trust Fund balance and payouts from the Fund was not reflecting what we were actually experiencing. The model we used to make projections was developed by the United States Department of Labor. USDOL develops models for projecting payouts and trust fund balances for individual states using historical data and patterns. In this case, our economists examined the projections and recognized the trend was broken. We are definitely experiencing an unusual recession.

In light of new more recent data, our economists have been making different projections based on the first two quarters of this year. These new projections are based on the insured unemployment rate, rather than the total unemployment rate. The baseline is still national projections. I have shared with you the latest projections based on this new data.

Attachment 35
Hs Appro 8-25-09

Let me be clear, the provisions from the bill we passed this session, House Bill 2374, have had no impact on the situation we are now experiencing. The new provisions of the bill have not yet gone into effect. It will not be implemented until January 1, 2010. If anything, passage of the bill has been beneficial. The \$69 million we received because of the provisions we adopted is \$69 million less that we will have to borrow, and it keeps the Trust Fund solvent longer.

When it was made clear to me there was a real possibility of exhausting our UI Trust Fund balance, I quickly shared the information and made it public. Now I would like share some of the actions we are taking in response to this matter.

First, we are taking action to ensure benefits will continue without a delay to the state's unemployed workers. I want to assure you that claimants will not see any disruption. We will get advances from the U.S. Treasury when needed to continue payments.

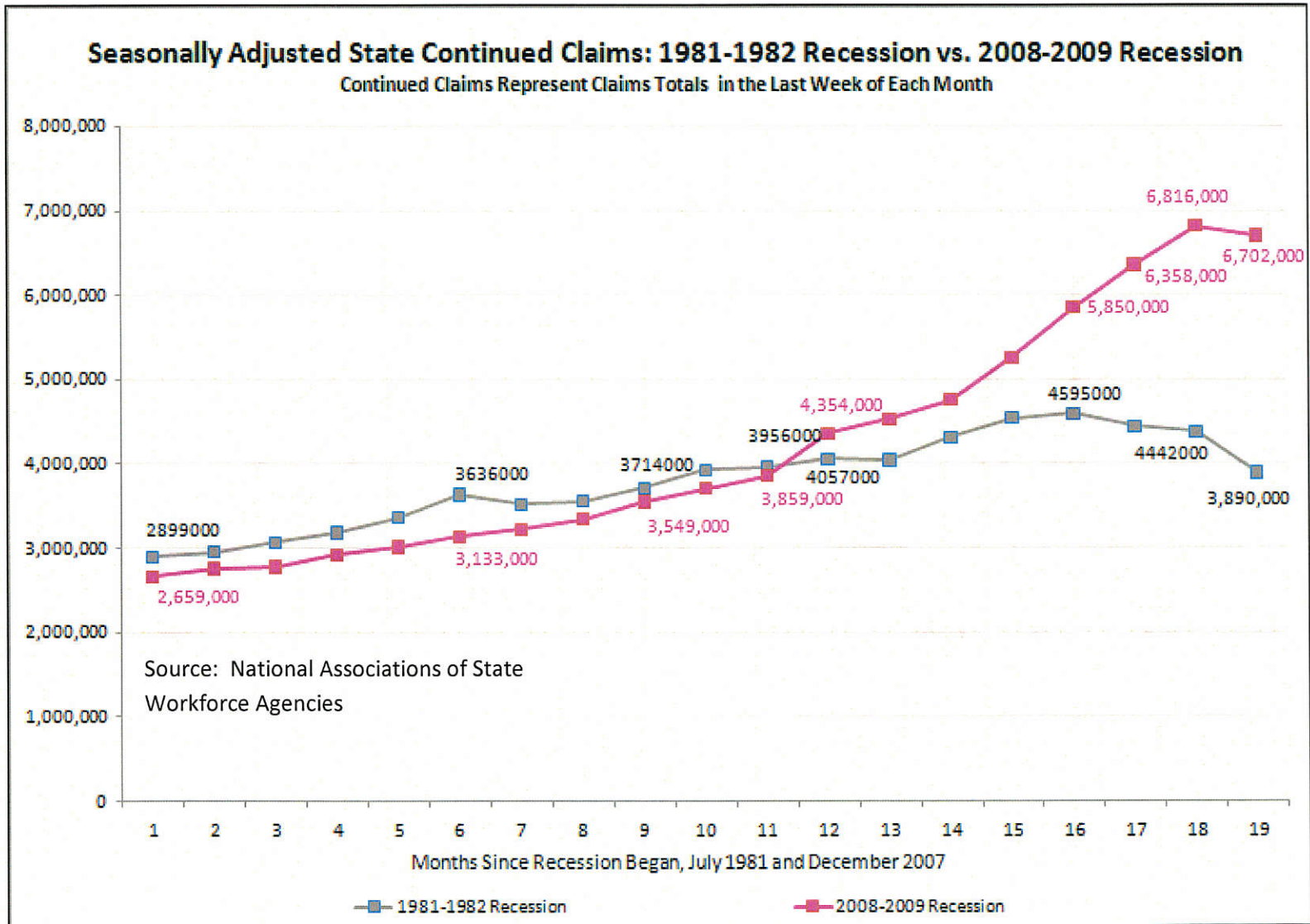
This is a federal program and unfortunately, many states have had to take similar action to obtain advances to pay benefits. We are not alone in this. Eighteen states are currently receiving advances from the U.S. Treasury to pay UI benefits in their states. It is anticipated that around ten more states will begin borrowing funds in coming months. An established process is being used and followed by all states to receive advances. In addition, we have been working with, communicating with and preparing for this process with the U.S. Department of Labor. Normally states are charged interest on the advances. However, a provision of the American Recovery and Reinvestment Act waives the accrual of interest on advances through December 31, 2010.

Secondly, the Kansas Department of Labor has made adjustments to the model to project the balance of the Trust Fund. We are using the most recent data and the insured unemployment rate, rather than the total unemployment rate.

Finally, I have called for a meeting of the Employment Security Advisory Council. This 12-member council is comprised of members of the business, labor and academic communities. By statute, the Council is charged with providing guidance in policy matters and offering solutions to the Secretary of Labor. This group will meet on September 3 to begin discussing this matter and will meet over the next few months to develop recommendations for the Legislature to consider in returning the UI Trust Fund back to an adequate condition.

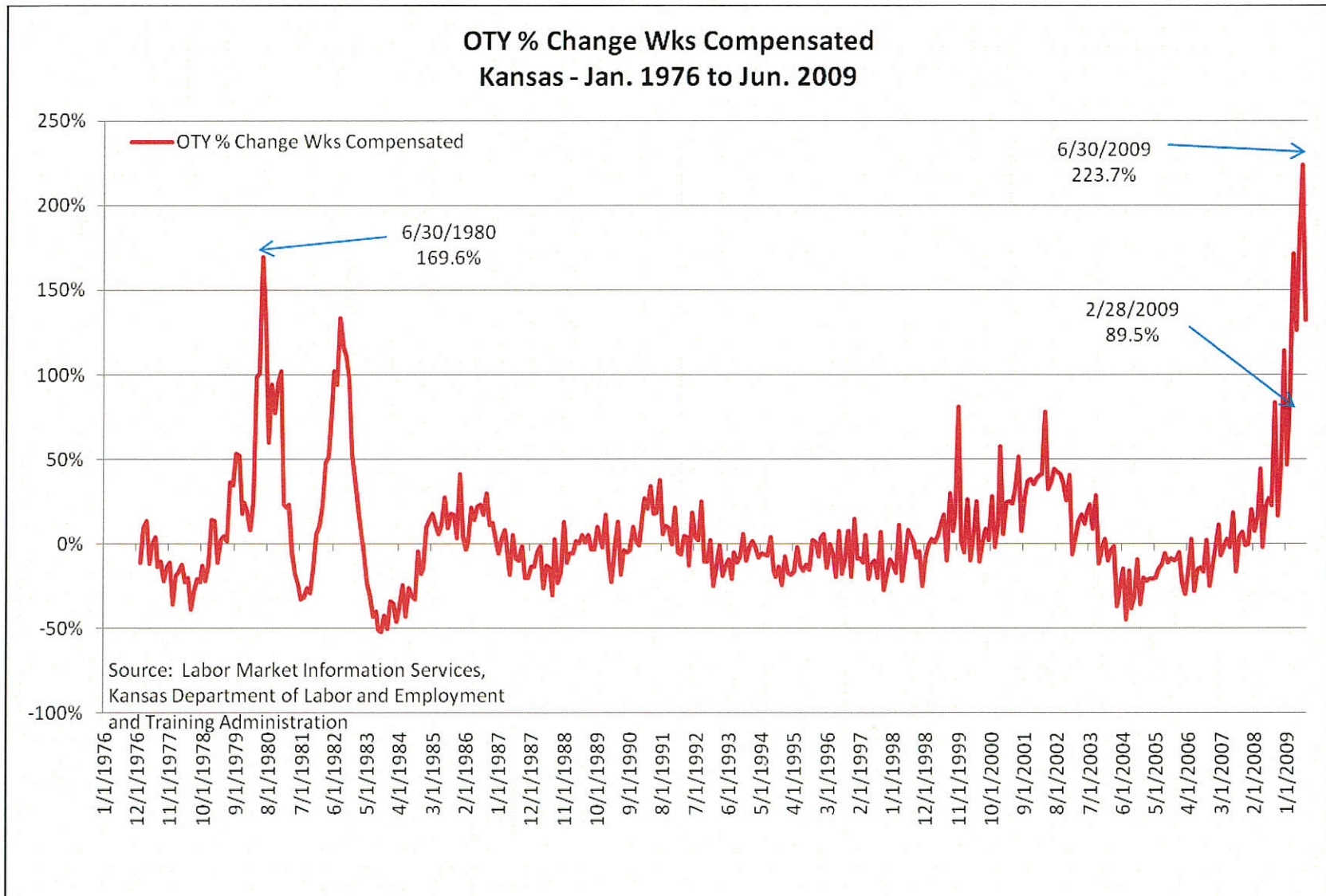
Thank you for giving me to opportunity to share this information. I will be glad to take any questions you may have.

Figure 1



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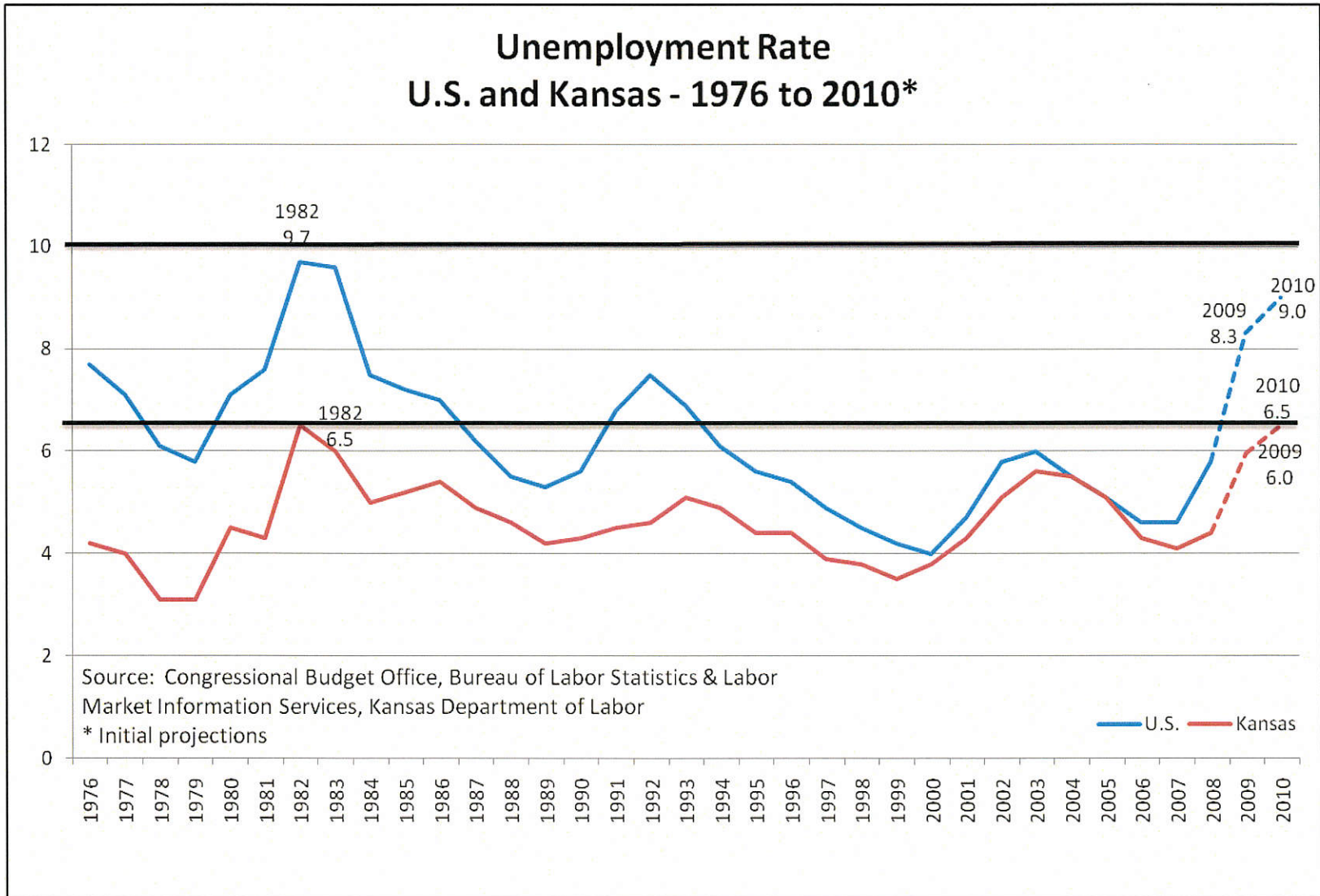
Figure 2



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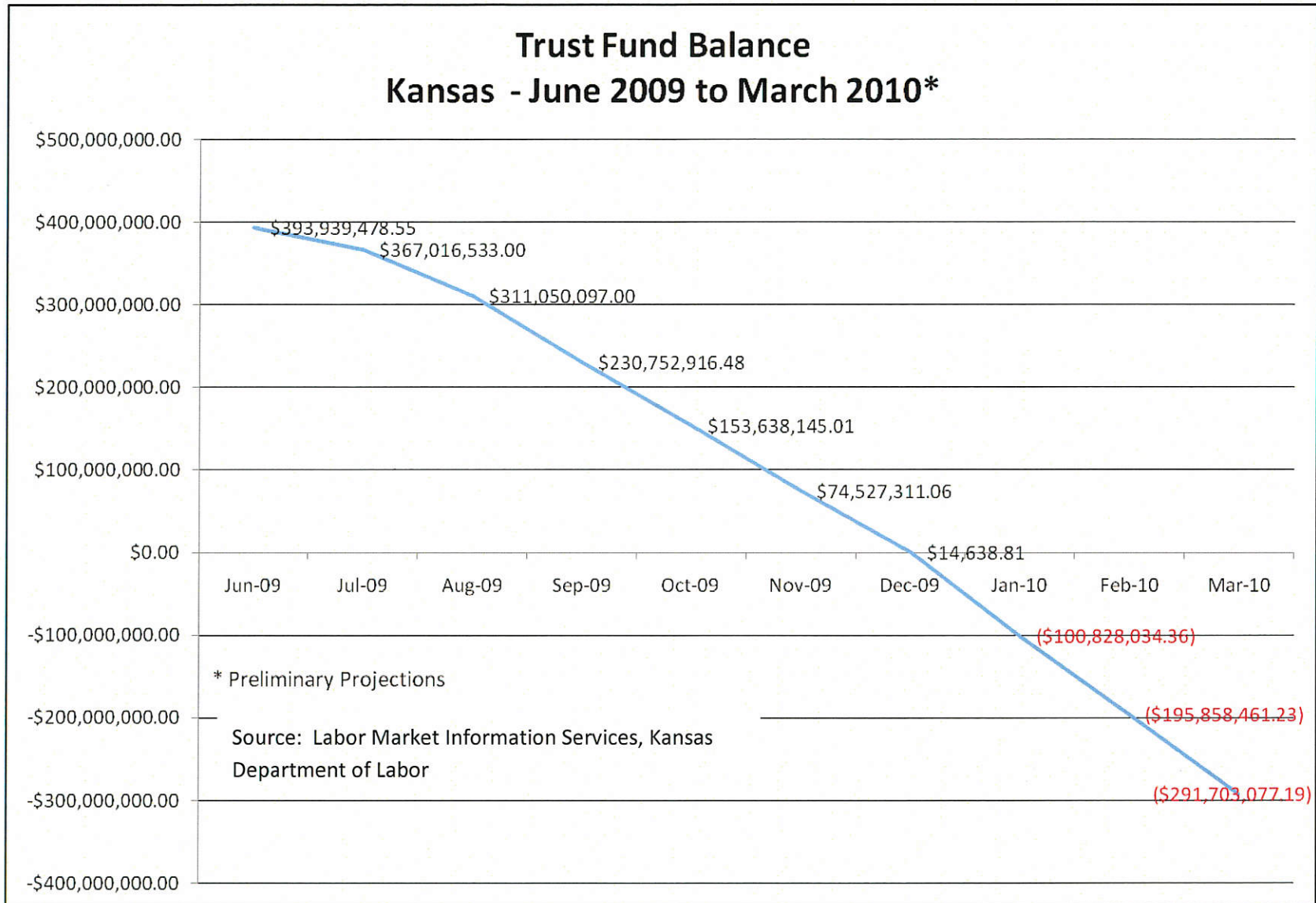
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Figure 3



35-6

Figure 4



35-6



Kansas Public Employees Retirement System

KPERS Long-Term Funding

House Appropriations Committee

August 25, 2009

Attachment 36
As. Appro 8-25-09

Introduction

KPERS administers three defined benefit plans for public employees, police and firefighters, and judges.

Kansas Legislature enacts KPERS' retirement plan design in State statutes, providing for:

- membership eligibility
- employee and employer contributions
- service credit
- vesting
- benefit formula
- retirement eligibility

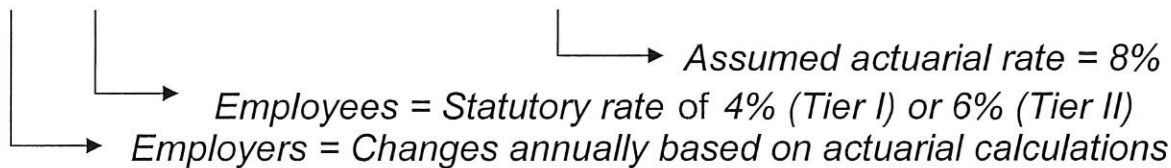
Defined Benefit Formula

▪ Final Average Salary X Years of Service X Statutory Multiplier = Annual Benefit

Example: \$40,000 x 30 years x 1.75% = \$21,000

Retirement Funding

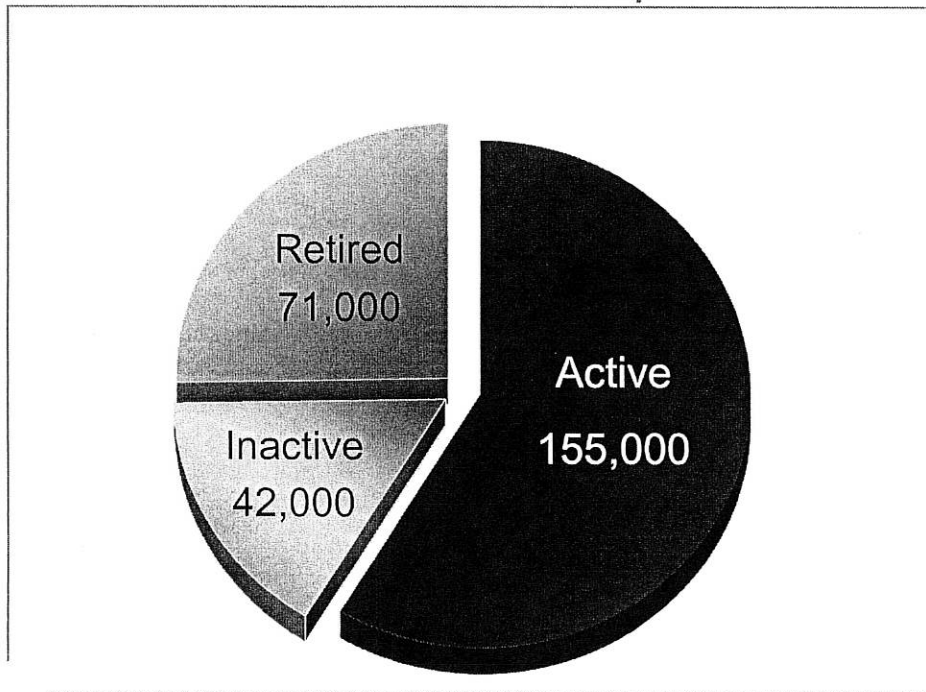
▪ Contributions + Investments - Expenses = Benefits



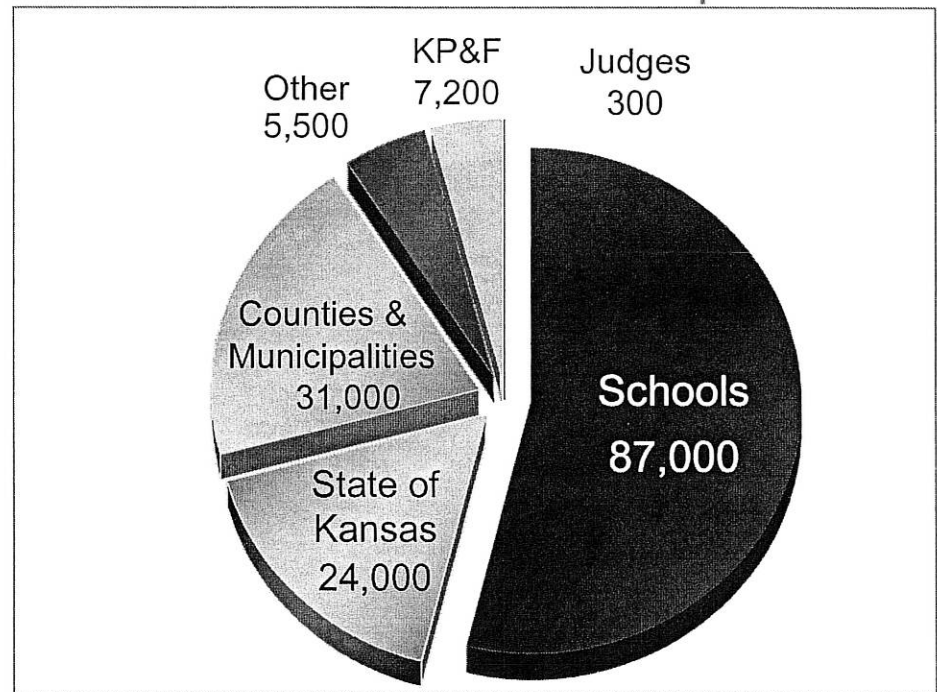
Membership

- Serves 268,000 members.
- State of Kansas is largest participating employer.
- More than half of active members employed by school districts.

Total Membership



Active Membership

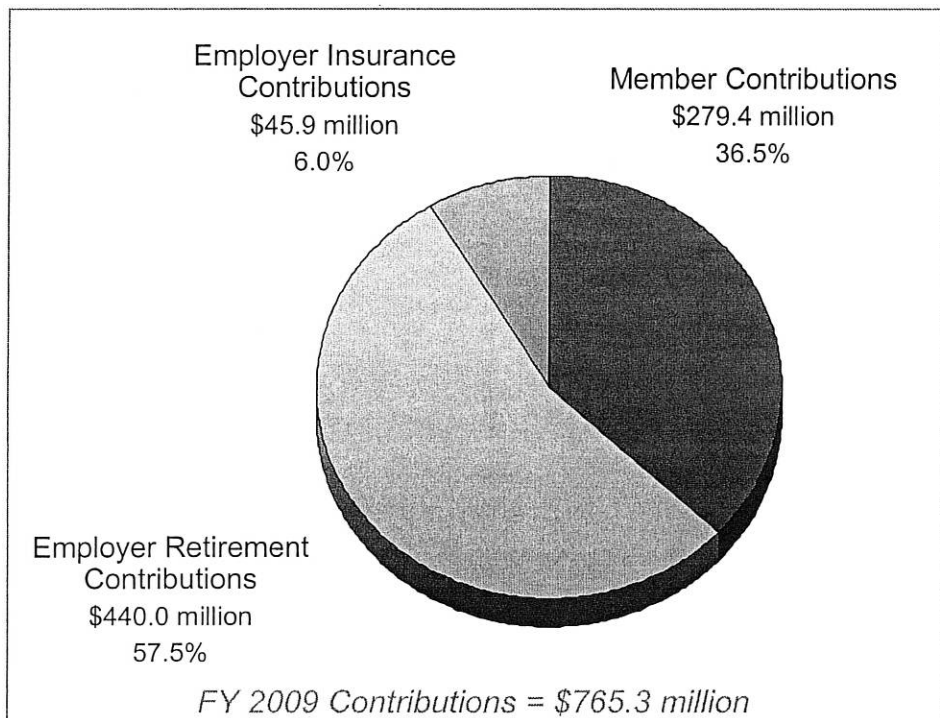


Contributions and Benefits

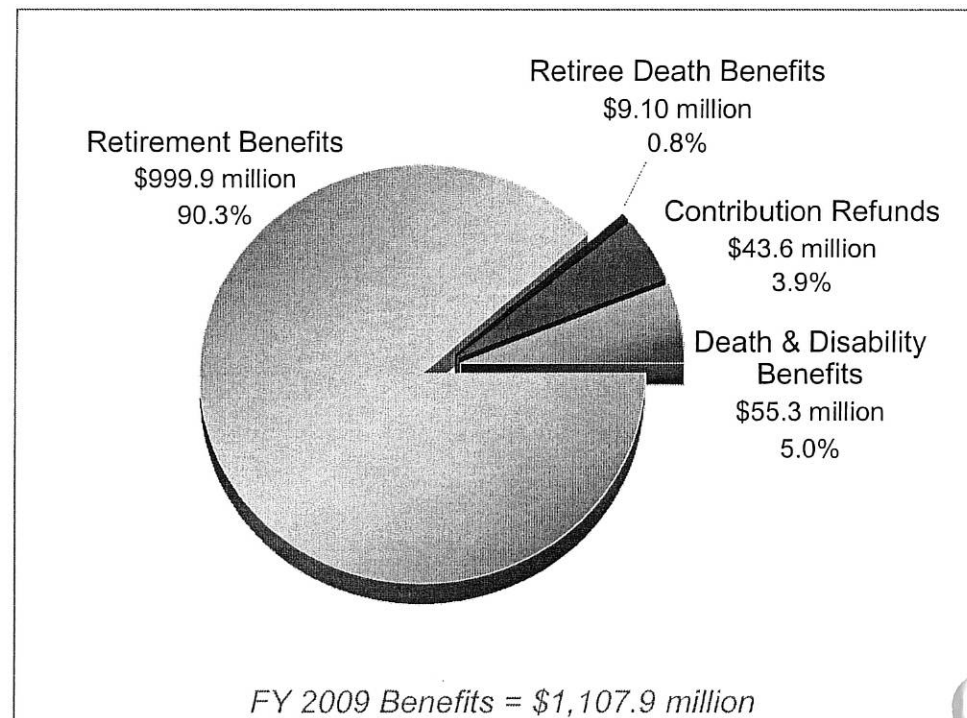
KPERS' total contributions for FY 2009 are over **\$765 million** with benefit payments over **\$1.1 billion**.

- The State pays employer contributions for state and school employees.
- Approximately 85% to 90% of benefits remain in Kansas.

FY 2009 Contributions



FY 2009 Benefits



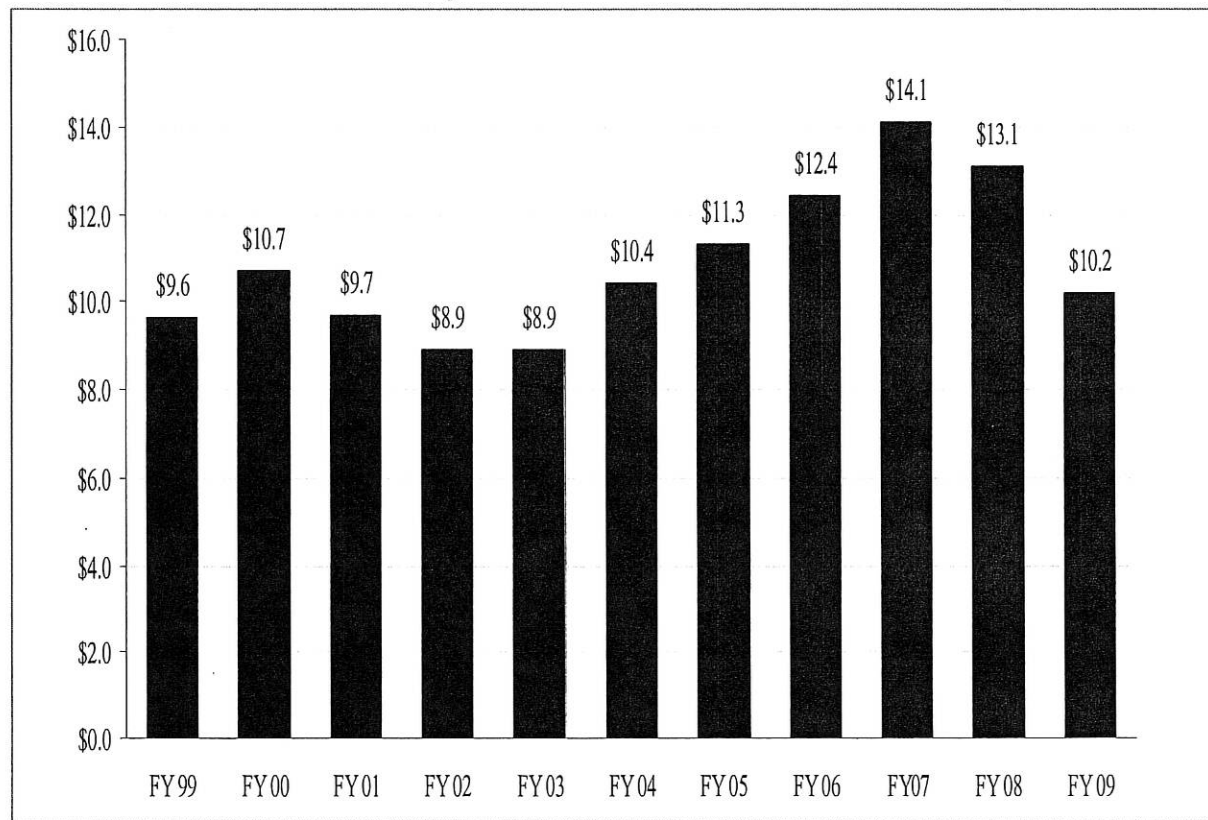
36-4

36-4

Asset History

KPERS manages the investment of \$10.2 billion in trust fund assets in the U.S. and international markets.

Fund History FY 1999 – 2009 (in billions)



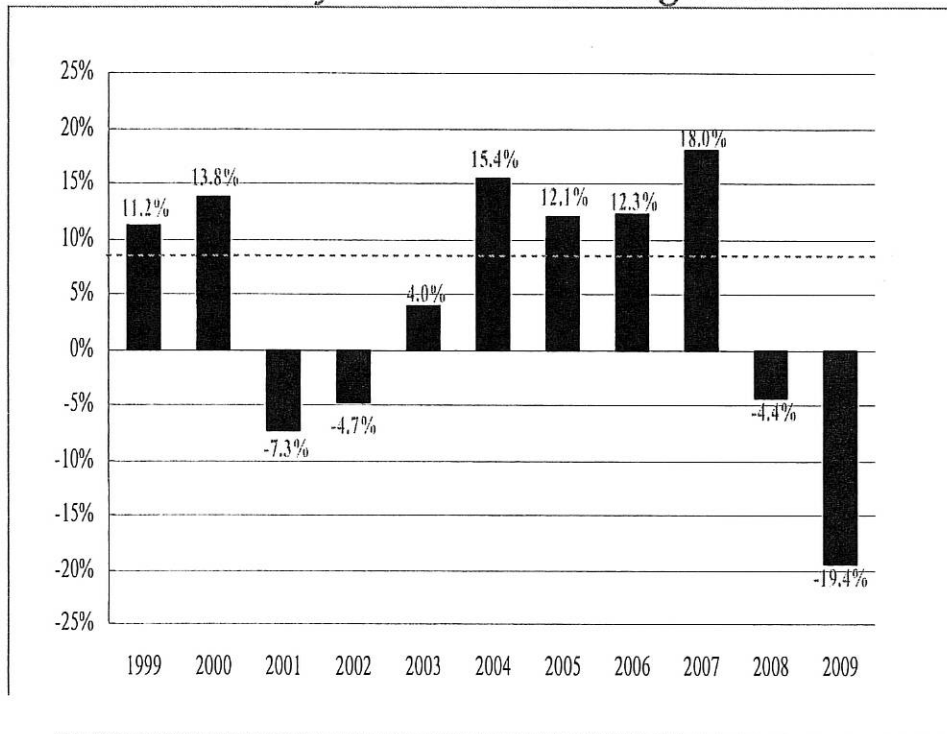
Retirement Funding Background

- In 2001 and 2002, actuarial projections indicated the KPERS retirement plan was not in actuarial balance.
- Following the 2001 actuarial valuation results, KPERS worked with the Legislature to develop a comprehensive, long-term funding plan to address the shortfall and bring the Plan into actuarial balance.
 - 2003 legislation raised statutory caps on employer contribution rate increases from 0.2% annually to 0.4% in FY 2006; 0.5% in FY 2007; and 0.6% in FY 2008 and subsequent years.
 - State issued \$500 million in pension obligation bonds in 2004.
 - 2007 legislation established a new plan design for employees hired on or after July 1, 2009, which increased retirement eligibility ages and employee contributions.
- These actions, along with strong investment returns in the 2004-2007 period, significantly improved the projected funding status of the system.

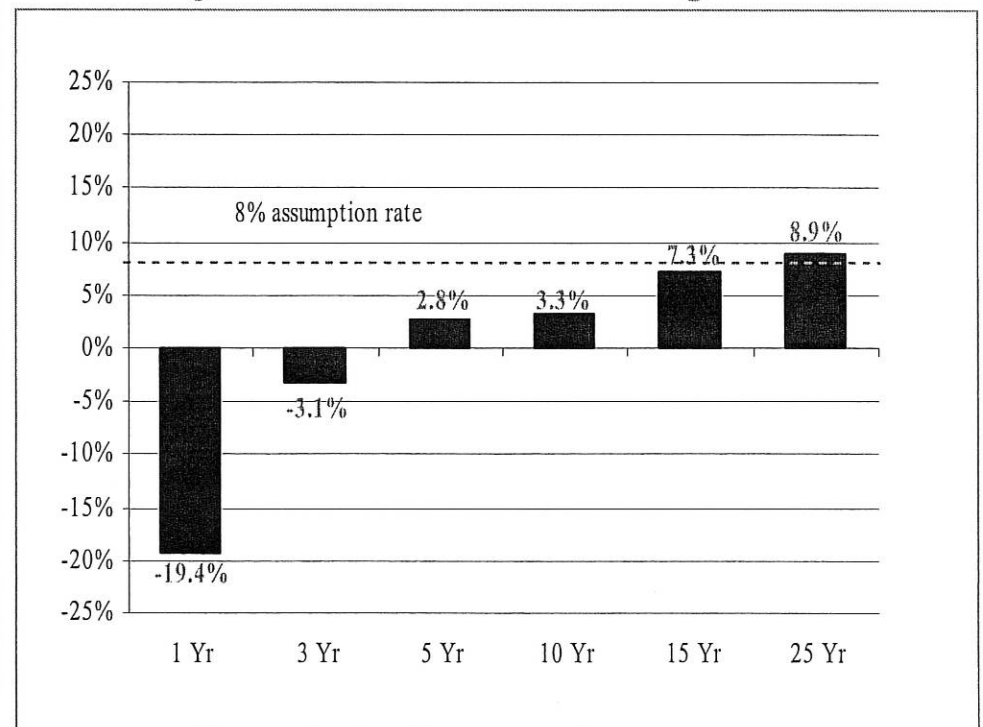
Investment Returns

- The last year was the worst year for the stock market since the Great Depression, with the S&P index declining -26.2% during FY 2009.
- Due to these unprecedented market declines, KPERS' investment returns for FY 2009 were -19.4%.

Return History FY 1999 through 2009



Average Annual Return through 06/30/09



Actuarial Valuation Background

- The purposes of the annual actuarial valuation include:
 - Measuring assets and liabilities
 - Providing a best estimate of ultimate costs
 - Calculating employer contribution rates
- The valuation is a snapshot picture of the System as of 12/31/2008.
- It gives a statistical projection of each funding element – the assets, future contributions, and the amount and timing of future benefits.
 - Uses one set of assumptions (best estimate) out of many possible scenarios.
 - One key assumption is an annual investment return of 8%.
- The market value of assets is not used directly in the valuation.
- The effect of market fluctuations is smoothed by spreading market value gains/losses evenly over five years.
- The value of actuarial assets that results must be within a corridor of 80-120% of pure market value. The corridor applied this year.

Key 2008 Valuation Results

The unprecedented investment market declines in 2008 have had a substantial negative impact on the funding status of the System, reversing forward progress on long-term funding.

- The 12/31/08 actuarial valuation report shows:
 - A 12% decline in the System's funded ratio to 59%.
 - A \$2.7 billion increase in the unfunded actuarial liability (UAL) to \$8.3 billion.
- The actuarial value of assets is now significantly greater than their market value.
 - There are about \$2 billion in deferred losses to be averaged in over the next four years.
 - Actual investment returns will determine how much of the deferred losses are offset in subsequent valuations.
 - On a current market value basis, the funded ratio is 49% and the UAL is \$10.3 billion.
- Given the current funding structure, the System does not have enough assets to provide all the benefits already earned by members and to pay off the UAL in the adopted amortization period ending in 2033.

Impact on Funded Status by Group

Even assuming an 8% investment return over the next five years:

- The funded ratio of each group will continue to fall.
- Each group's UAL and actuarially required contribution (ARC) rate will rise significantly.

	12/31/2007 Valuation		12/31/2008 Valuation	
	Unfunded Actuarial Liability (millions)	Funded Ratio	Unfunded Actuarial Liability (millions)	Funded Ratio
Kansas Public Employees Retirement System (KPERs)				
• <i>State Group</i>	\$451	87%	\$1,002	72%
• <i>School Group</i>	3,862	63%	5,239	52%
• <i>Local Group</i>	941	70%	1,385	59%
Kansas Police and Firemen's Retirement System (KP&F)	284	86%	619	71%
Kansas Retirement System for Judges	15	89%	36	75%
Retirement System Totals	\$5,552	71%	\$8,279	59%

Employer Contribution Rates

- The ARC rate increased for all groups, and the year in which the ARC rate is reached (ARC date) increased for KPERS groups.
- Some groups have not reached their ARC rate, and the maximum employer rate increase for KPERS remains capped by statute at 0.6% per year.

<u>System</u>	Actuarial		Statutory
	<u>12/31/07</u>	<u>12/31/08</u>	<u>12/31/08</u>
State	7.39%	11.13%	8.77%
School	12.48%	14.96%	8.77%
Local	8.52%	10.42%	6.74%
KP&F	12.86%	17.88%	17.88%
Judges	19.49%	26.38%	26.38%

Note: The rates shown above will be effective for FY 2012 (State and School Groups, State KP&F, and Judges) and CY 2011 (Local Group and Local KP&F). The chart assumes the current 0.6% cap on KPERS employer rate increases remains in place.

Future Employer Contribution Rate Changes

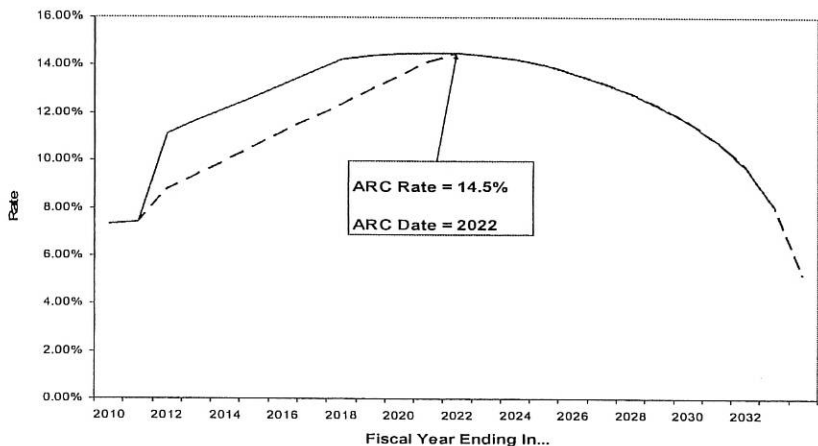
- Options for increasing KPERS' statutory employer contribution cap in future years need to be considered as one step to bring the System back into actuarial balance over the long term.
- The Joint Committee on Pensions, Investments and Benefits considered long-term funding issues during the 2008 Interim. The Committee recommended that the Legislature raise the cap on employer contribution rate increases from 0.6% annually to at least 1.0% annually, effective no later than FY 2012.
- 2009 HB 2400, which was passed by House Select Committee on KPERS, would raise the maximum increase in employer contributions for the State and School groups to 1.0% per year, effective FY 2011.

Estimated Effect of Raising the State and School Employer Contribution Cap to 1% in FY 2011 (in millions)

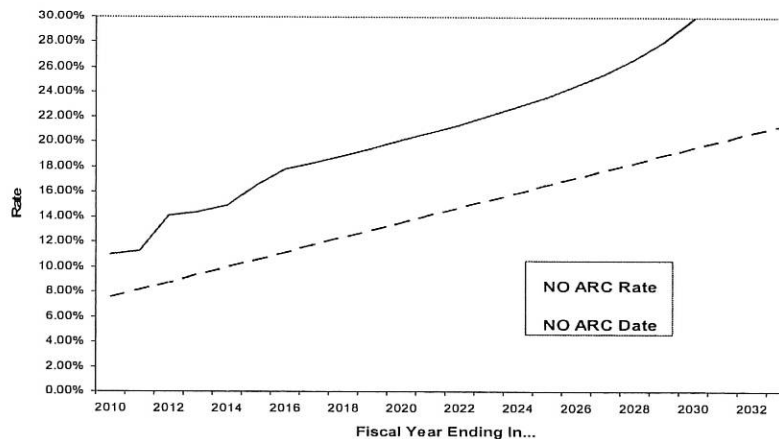
	0.6% Cap	1% Cap	Additional Contributions
FY 2011 Increase in Employer Contributions	\$35.3	\$53.7	\$18.4
FY 2011 Total Employer Contributions	\$376.0	\$394.4	\$18.4
FY 2015 Increase in Employer Contributions	\$42.4	\$64.6	\$22.2
FY 2015 Total Employer Contributions	\$533.9	\$634.9	\$101.1

ARC Projections: Current Rate Increase Cap

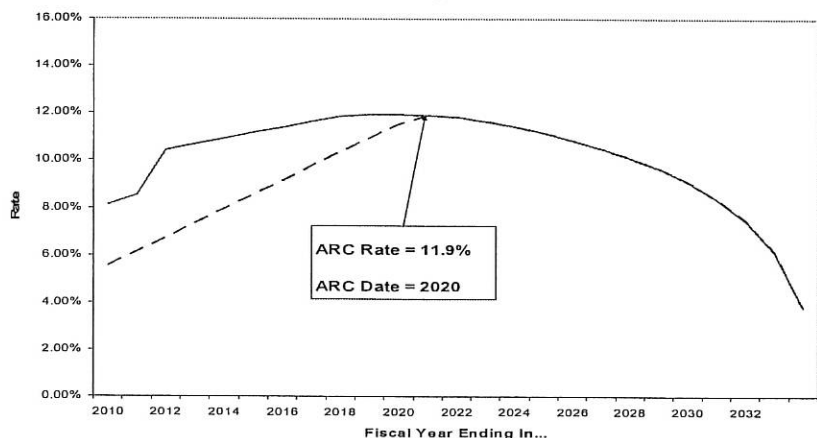
State Group with Current Cap



School Group with Current Cap



Local Group with Current Cap



Projections based on:

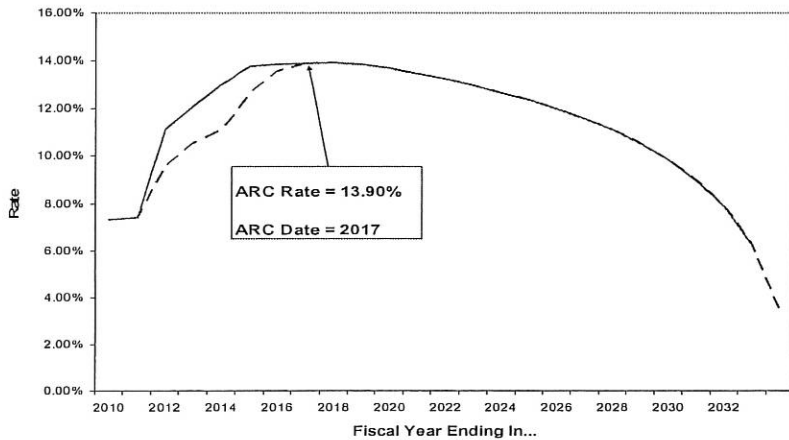
- **Level 8% annual return**
- **No cap increase**

	FY 2010 Rate	ARC Rate	ARC Date
State	7.57%*	14.50%	2022
School	7.57%*	N/A	N/A
Local	5.54%	11.90%	2020

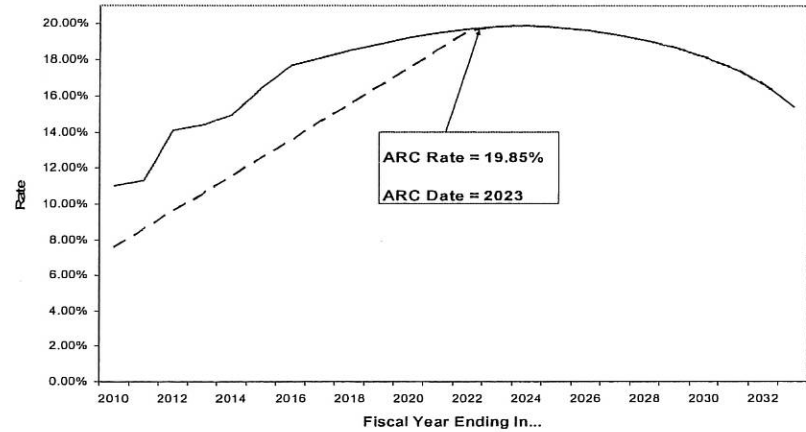
— Actuarial Employer Rates - - - Statutory Employer Rates Based on Preliminary Estimates. * State/School Combined Rate

ARC Projections: 1% Rate Increase Cap

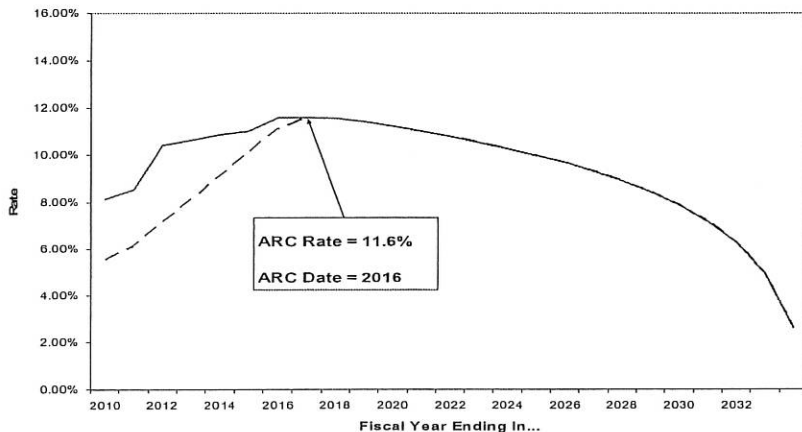
State Group 1% Increase Cap, Effective FY 2011



School Group 1% Increase Cap, Effective FY 2011



Local Group with 1% Increase Cap, Effective CY 2011



Projections based on:

- **Level 8% annual return**
- **No cap increase**

	FY 2010 Rate	ARC Rate	ARC Date
State	7.57%*	13.90%	2017
School	7.57%*	19.85%	2023
Local	5.54%	11.60%	2016

— Actuarial Employer Rates - - - Statutory Employer Rates Based on Preliminary Estimates. * State/School Combined Rate

Developing a Comprehensive Funding Solution

- Moving to at least a 1.0% cap on annual KPERS employer rate increases is an important element of a comprehensive funding solution. However, on its own, that change is not sufficient to ensure the System's long-term financial health.
- Investment returns alone cannot fix the funding shortfall. If returns over the next few years are weak or see new lows, the funding status could deteriorate further.
- Over the next few months, KPERS will complete a new, comprehensive funding analysis on how to restore the System to financial health.
- Since contributions and investment returns must equal benefits and expenses, all of these areas will be considered.

Funding Analysis Steps

- Identify factors for evaluating a balanced funding solution. Such considerations may include whether the funding solution:
 - Is consistent with legal limitations and actuarial standards.
 - Provides a cooperative, comprehensive solution that is sustainable.
 - Establishes shared responsibility among stakeholders for the funding solution.
 - Provides more stability in employer rates.
 - Supports retirement benefit adequacy.
- Use model to project the effect of funding solution options. Options may include:
 - Employer rate increases.
 - Future benefit changes and contribution increases for employees.
 - Actuarial changes, including the smoothing corridor, smoothing period, and amortization period. Options will be considered for mitigating steep increases in KP&F and Judges employer contribution rates due to application of the smoothing corridor in the 12/31/08 valuation.
- Develop package of options for consideration by Board and presentation to the Legislature and the Governor this fall.

Conclusions

- Investment losses have had a substantial adverse impact on KPERS' long-term funding outlook.
- Current benefits are safe for a period of time. Assets of approximately \$10 billion are available to pay benefits.
- Investment returns alone cannot fix the funding shortfall. While it is not an immediate crisis, addressing the funding shortfall is critical.
- KPERS will conduct a comprehensive funding analysis with options for restoring the System's financial health.
- KPERS is committed to a comprehensive funding solution that is sustainable and balanced.
- Options for the funding solution will be presented to the Legislature and Governor this fall for their consideration.



State of Kansas

Office of Judicial Administration

Kansas Judicial Center
301 SW 10th
Topeka, Kansas 66612-1507

(785) 296-2256

House Appropriations
Tuesday, August 25, 2009

Comments on Judicial Branch Budget Issues
Jerry Sloan, Judicial Branch Budget and Fiscal Officer

The Kansas Judicial Branch is unique in state government. While all employees and judges of the district courts are state employees and their salaries are funded primarily from the State General Fund, nearly all other operating expenses of the district courts are funded by the counties. This results in a Judicial Branch State General Fund budget that overwhelmingly (98% in FY 2010) is dedicated to personnel costs. Thus, nearly any budget reduction of any significance must impact staffing.

We have been as frugal as possible with operating expenses. However, it is interesting to note that, based on FY 2009, over half of the expenditures for other operating expenses was spent either for the travel of district judges to hear cases, which was necessary in multi-county districts, or was paid to state agencies for such things as phones, computer services, printing, and other services. The total expenditures for non-salary and wage expenses were less than \$2 million. That leaves very little flexibility.

There are also limitations on the amount of savings that can be generated from personnel costs. Over one third (35.1%) of the State General Fund budget dedicated to personnel costs pays for judicial salaries. Judges are statutory elected officials, and there are statutory provisions for filling vacancies and constitutional prohibitions against reducing their salaries. Therefore, salary expenditures for these salaries cannot be reduced through management.

These limitations leave 63.7% of the State General Fund appropriated for nonjudicial salaries to bear any required budget savings. The approved FY 2010 State General Fund budget is about \$16 million below our maintenance budget, the amount needed to maintain current services and employees. We have taken a number of actions to attempt to address this shortfall. Beginning last fiscal year, when budget reductions first became evident, we implemented a hiring freeze. That freeze continues. With the economy, fewer employees have been leaving, so that is not generating the savings originally estimated. Even so, after about a year with a hiring freeze, certain areas are really beginning to hurt. Two districts that have been particularly hard-hit are the 18th (Sedgwick County) and 21st (Clay and Riley Counties) Judicial Districts. The 18th has lost 14 positions and in Clay County, the last remaining employee in the clerk's office

Attachment 37
Hs. Apprs 8-25-09

has just tendered her resignation and Riley County is also short-staffed, so sending an employee from there is problematic.

Also in response to the shortfall, we have eliminated all temporary employees. Most of these employees should be considered part-time instead of temporary. While a number of them were used in smaller staffed counties to keep the offices open during sickness or vacation, many were regular employees working less than half-time, such as providing clerical support for court services offices.

We are also obtaining funding from other sources. Pursuant to legislation passed this past session, we implemented a surcharge on docket fees effective July 1st. It is anticipated this will raise about \$5 million toward the shortfall. In addition, as part of the federal stimulus package, we applied for and received a grant of over \$800,000 to also make up some of the difference.

Even with these actions, we anticipate being about \$8 million short. Further options are limited. This would require an estimated 27 days of unpaid furlough yet this fiscal year. The Governor has recommended a supplemental appropriation in this amount and we will be discussing that with you when the session begins.

The other topic noted on the agenda is caseloads. At this time, detailed caseload information for FY 2009 is still being compiled and will not be available until this fall. We do have tentative statewide data for major cases and in the table below they are shown along with the preceding four years. As you can see, caseloads are continuing to grow.

**Statewide
 5 Year Comparison of Case Filings**

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	05-09 % of Change
<u>Civil</u>						
Regular Civil	25,029	25,451	25,689	26,108	27,460	9.7
Domestic Relations	38,137	39,327	39,374	40,528	41,751	9.5
Limited Actions	<u>135,706</u>	<u>130,891</u>	<u>130,768</u>	<u>142,243</u>	<u>141,917</u>	4.6
Total Civil	198,872	195,669	195,831	208,879	211,128	6.2
<u>Criminal</u>						
Felonies	19,272	19,467	19,534	19,523	18,821	-2.3
Misdemeanors	<u>18,024</u>	<u>19,360</u>	<u>18,131</u>	<u>16,864</u>	<u>17,031</u>	-5.5
Total Criminal	37,296	38,827	37,665	36,387	35,852	-3.9
Total Civil and Criminal	236,168	234,496	233,496	245,266	246,980	4.6

Judicial Branch Budget Issues

August 25, 2009

Page 3

In 1997, the Division of Legislative Post Audit completed a report, "Reviewing the Kansas Court System's Allocation of Staff Resources to the District Courts" in which it determined that at that time there was understaffing in the district courts. Since that time, staffing has increased by 4.7% for nonjudicial personnel and 9.3% for judges, but caseloads have increased more than that. While criminal caseload has remained relatively stable, civil caseload has increased by 28.6% which includes an increase of 35% in Chapter 60 civil cases.

We have more detailed information in our annual report and our 10-year caseload report which breaks the data down by judicial district or county. I have provided a copy of the most recent version for your review. Information from those reports is also available on our website: www.kscourts.org.

While there are many ways of looking at caseload information, the workload continues to increase and it has been shown that additional staff is needed; however, budget restraints have prohibited you from addressing the need, and this year the budget reductions have exacerbated this situation.



Supreme Court of Kansas

Kansas Judicial Center

301 S.W. 10th

Topeka, Kansas 66612-1507

HOWARD SCHWARTZ
Judicial Administrator

(785) 296-4873

November 24, 2008

To: Chief Judges
Kansas District Courts

From: Howard Schwartz *HS*
Judicial Administrator

Judicial caseload can be analyzed in a variety of ways. The first section of this report covers case filings in the district courts on a statewide basis as well as by individual judicial districts for the period of FY 1999 through FY 2008. Historical information is based on final figures published in the *Annual Report of the Courts of Kansas*, FY 1999 through FY 2008. The second section groups districts according to judicial staffing patterns: districts with only district judges and districts with both district and magistrate judges.

Section one provides detailed information regarding number of case filings in each category while section two ranks districts according to judge caseload in the categories listed below:

1. All case filings divided by total judges.
2. All case filings, except traffic, divided by total judges.
3. Civil and criminal case filings divided by total judges.
4. Regular Actions, Domestic Relations, and Felony case filings divided by the number of district judges.

Please call the Statistical Reporting Section, (785) 296-4853, if you have any questions regarding this report.

HS:mr

Attachment 38
Hs. Appro. 8-25-09

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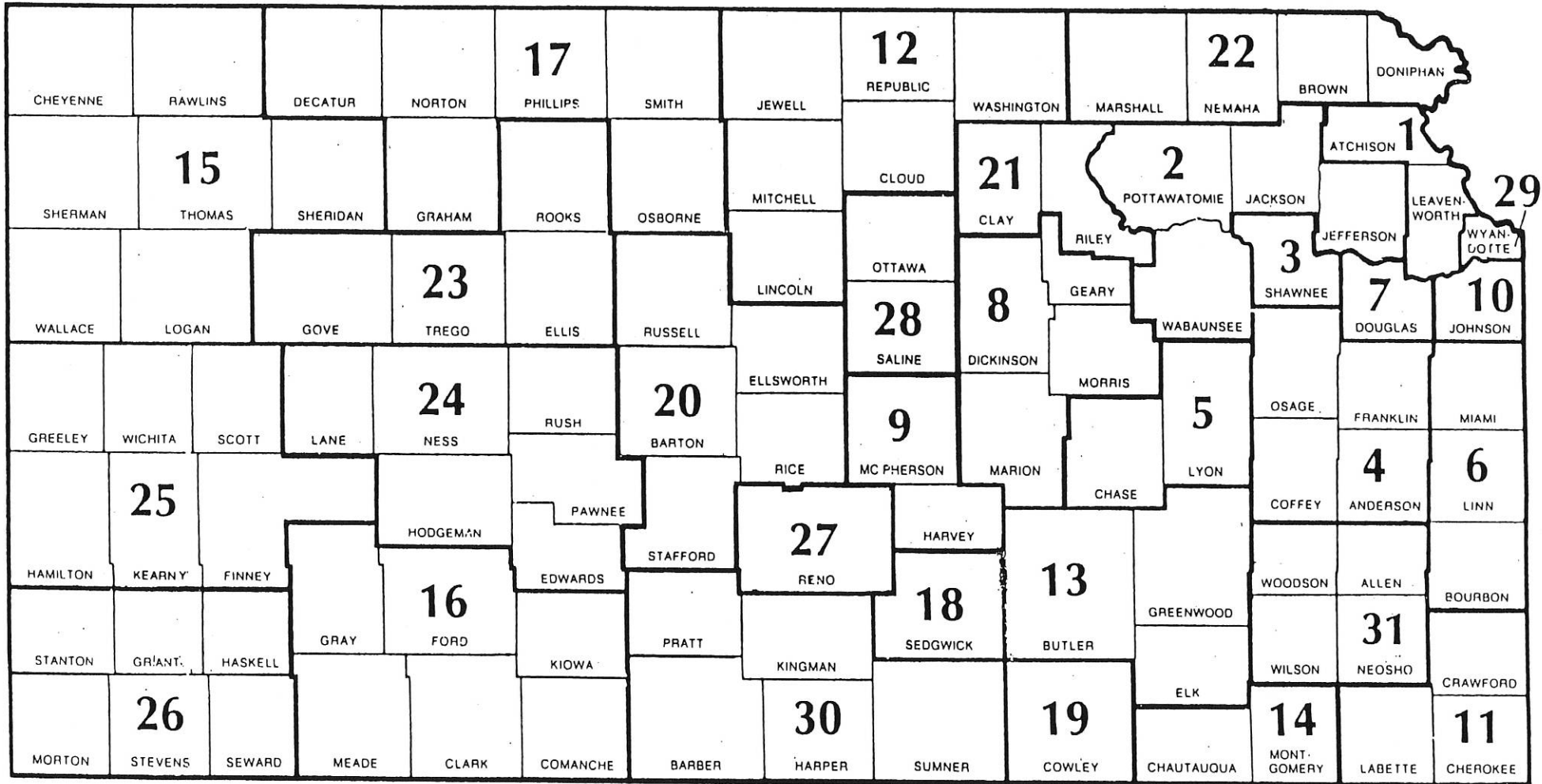
Ten-Year History of All Case Filings

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** The source data for the information printed in this report is from the Annual Report of the Courts of Kansas Fiscal Years 1999 – 2008. For more detailed information, refer to those reports.

Kansas Judicial Districts (31)



38-4

STATEWIDE
SUMMARY OF CASELOAD FILINGS

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08</u> <u>% OF CHANGE</u>
CIVIL CASES											
Regular Actions	22,554	22,199	21,167	23,522	24,265	25,684	25,029	25,451	25,689	26,108	15.76
Domestic Relations	38,002	34,989	33,188	35,114	37,785	37,222	38,137	39,327	39,374	40,528	6.65
Limited Actions	124,820	125,995	120,391	149,553	155,080	152,878	135,706	130,891	130,768	142,243	13.96
TOTAL, CIVIL	185,376	183,183	174,746	208,189	217,130	215,784	198,872	195,669	195,831	208,879	12.68
CRIMINAL CASES											
Felonies	19,007	17,234	16,876	17,437	18,527	19,308	19,290	19,467	19,534	19,523	2.71
Misdemeanors	19,977	21,259	20,944	19,854	18,914	19,386	18,039	19,360	18,131	16,864	-15.58
TOTAL, CRIMINAL	38,984	38,493	37,820	37,291	37,441	38,694	37,329	38,827	37,665	36,387	-6.66
TOTAL CIVIL AND CRIMINAL CASES	224,360	221,676	212,566	245,480	254,571	254,478	236,201	234,496	233,496	245,266	9.32
TOTAL LESSER JURISDICTION	257,244	253,110	241,293	244,891	256,622	251,172	262,859	268,001	258,464	246,330	-4.24
LESSER JURISDICTION WITHOUT TRAFFIC	59,252	56,945	54,437	51,580	48,601	47,588	47,590	47,316	47,154	46,762	-21.08
GRAND TOTAL WITH TRAFFIC	481,604	474,786	453,859	490,371	511,193	505,650	499,060	502,497	491,960	491,596	2.07
GRAND TOTAL WITHOUT TRAFFIC	283,612	278,621	267,003	297,060	303,172	302,066	283,791	281,812	280,650	292,028	2.97

28-5

**JUDICIAL DISTRICT 1
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	702	830	642	672	699	716	774	737	799	972	38.46
Domestic Relations	1,458	1,352	1,215	1,471	1,631	1,478	1,518	1,441	1,462	1,431	-1.85
Limited Actions	3,510	3,370	2,942	3,600	4,189	3,895	3,280	3,226	3,449	3,634	3.53
TOTAL, CIVIL	5,670	5,552	4,799	5,743	6,519	6,089	5,572	5,404	5,710	6,037	6.47
CRIMINAL CASES											
Felonies	557	465	445	455	551	561	541	528	671	533	-4.31
Misdemeanors	477	508	598	694	866	1,196	884	767	912	629	31.87
TOTAL, CRIMINAL	1,034	973	1,043	1,149	1,417	1,757	1,425	1,295	1,583	1,162	12.38
TOTAL CIVIL AND CRIMINAL CASES	6,704	6,525	5,842	6,892	7,936	7,846	6,997	6,699	7,293	7,199	7.38
TOTAL LESSER JURISDICTION	7,014	4,853	6,131	6,353	6,421	6,277	6,814	6,435	6,515	5,185	-26.08
LESSER JURISDICTION WITHOUT TRAFFIC	1,537	1,513	1,531	1,478	1,627	1,459	1,701	1,461	1,602	1,373	-10.67
GRAND TOTAL WITH TRAFFIC	13,718	11,378	11,973	13,245	14,357	14,123	13,811	13,134	13,808	12,384	-9.72
GRAND TOTAL WITHOUT TRAFFIC	8,241	8,038	7,373	8,370	9,563	9,305	8,698	8,160	8,895	8,572	4.02

386

**JUDICIAL DISTRICT 2
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	263	314	372	390	426	411	434	367	422	393	49.43
Domestic Relations	595	506	508	503	611	665	568	632	592	569	-4.37
Limited Actions	1,332	1,320	1,586	2,299	2,590	2,513	2,378	2,142	2,319	2,134	60.21
TOTAL, CIVIL	2,190	2,140	2,466	3,192	3,627	3,589	3,380	3,141	3,333	3,096	41.37
CRIMINAL CASES											
Felonies	302	315	330	316	337	317	310	339	371	376	24.50
Misdemeanors	585	868	961	582	723	707	834	1,051	821	693	18.46
TOTAL, CRIMINAL	887	1,183	1,291	898	1,060	1,024	1,144	1,390	1,192	1,069	20.52
TOTAL CIVIL AND CRIMINAL CASES	3,077	3,323	3,757	4,090	4,687	4,613	4,524	4,531	4,525	4,165	35.36
TOTAL LESSER JURISDICTION	8,138	7,035	5,939	6,520	7,099	6,601	7,531	8,183	7,950	6,492	-20.23
LESSER JURISDICTION WITHOUT TRAFFIC	1,196	1,138	996	1,070	1,020	1,016	1,151	1,117	1,018	910	-23.91
GRAND TOTAL WITH TRAFFIC	11,215	10,358	9,696	10,610	11,786	11,214	12,055	12,714	12,475	10,657	-4.98
GRAND TOTAL WITHOUT TRAFFIC	4,273	4,461	4,753	5,160	5,707	5,629	5,675	5,648	5,543	5,075	18.77

287

**JUDICIAL DISTRICT 3
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	1,658	1,790	1,656	1,834	1,886	2,370	3,089	3,059	3,107	1,567	-5.49
Domestic Relations	2,864	2,801	2,517	2,844	3,401	3,329	3,370	3,214	3,381	3,374	17.81
Limited Actions	18,118	15,960	16,885	31,152	31,118	26,337	25,258	25,266	23,059	22,106	22.01
TOTAL, CIVIL	22,640	20,551	21,058	35,830	36,405	32,036	31,717	31,539	29,547	27,047	19.47
CRIMINAL CASES											
Felonies	2,752	2,264	1,520	1,224	1,591	1,461	1,188	1,330	1,342	1,196	-56.54
Misdemeanors	1,994	1,882	1,615	1,547	1,689	1,453	841	809	950	951	-52.31
TOTAL, CRIMINAL	4,746	4,146	3,135	2,771	3,280	2,914	2,029	2,139	2,292	2,147	-54.76
TOTAL CIVIL AND CRIMINAL CASES	27,386	24,697	24,193	38,601	39,685	34,950	33,746	33,678	31,839	29,194	6.60
TOTAL LESSER JURISDICTION	13,084	11,342	13,212	13,929	14,172	11,704	13,150	12,937	10,686	10,909	-16.62
LESSER JURISDICTION WITHOUT TRAFFIC	3,434	3,737	3,386	2,729	2,523	2,173	2,200	2,433	2,473	2,675	-22.10
GRAND TOTAL WITH TRAFFIC	40,470	36,039	37,405	52,530	53,857	46,654	46,896	46,615	42,525	40,103	-0.91
GRAND TOTAL WITHOUT TRAFFIC	30,820	28,434	27,579	41,330	42,208	37,123	35,946	36,111	34,312	31,869	3.40

**JUDICIAL DISTRICT 4
SUMMARY OF CASELOAD FILINGS**

28-8

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	363	392	403	425	412	433	436	441	533	576	58.68
Domestic Relations	908	930	900	921	885	1,059	1,113	1,050	1,104	1,215	33.81
Limited Actions	1,707	1,576	1,590	2,170	2,108	2,319	2,232	1,810	1,844	1,983	16.17
TOTAL, CIVIL	2,978	2,898	2,893	3,516	3,405	3,811	3,781	3,301	3,481	3,774	26.73
CRIMINAL CASES											
Felonies	415	391	447	442	430	569	534	497	457	409	-1.45
Misdemeanors	815	850	671	543	461	475	534	727	660	534	-34.48
TOTAL, CRIMINAL	1,230	1,241	1,118	985	891	1,044	1,068	1,224	1,117	943	-23.33
TOTAL CIVIL AND CRIMINAL CASES	4,208	4,139	4,011	4,501	4,296	4,855	4,849	4,525	4,598	4,717	12.10
TOTAL LESSER JURISDICTION	8,000	6,543	5,381	5,443	6,845	8,082	8,324	9,601	9,717	8,742	9.28
LESSER JURISDICTION WITHOUT TRAFFIC	1,372	1,359	1,161	1,195	1,169	1,041	1,082	1,033	1,073	973	-29.08
GRAND TOTAL WITH TRAFFIC	12,208	10,682	9,392	9,944	11,141	12,937	13,173	14,126	14,315	13,459	10.25
GRAND TOTAL WITHOUT TRAFFIC	5,580	5,498	5,172	5,696	5,465	5,896	5,931	5,558	5,671	5,690	1.97

**JUDICIAL DISTRICT 5
SUMMARY OF CASELOAD FILINGS**

6-88-9

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	187	184	204	256	243	200	236	257	230	287	53.48
Domestic Relations	496	459	358	400	380	411	421	466	407	364	-26.61
Limited Actions	2,908	2,837	2,617	3,434	3,876	3,742	3,653	2,695	3,415	3,427	17.85
TOTAL, CIVIL	3,591	3,480	3,179	4,090	4,499	4,353	4,310	3,418	4,052	4,078	13.56
CRIMINAL CASES											
Felonies	263	284	282	391	423	367	427	416	365	358	36.12
Misdemeanors	397	495	420	408	324	319	295	339	333	358	-9.82
TOTAL, CRIMINAL	660	779	702	799	747	686	722	755	698	716	8.48
TOTAL CIVIL AND CRIMINAL CASES	4,251	4,259	3,881	4,889	5,246	5,039	5,032	4,173	4,750	4,794	12.77
TOTAL LESSER JURISDICTION	5,741	6,023	5,582	5,173	5,295	5,793	6,817	7,449	7,783	7,134	24.26
LESSER JURISDICTION WITHOUT TRAFFIC	967	967	845	708	733	735	671	672	612	672	-30.51
GRAND TOTAL WITH TRAFFIC	9,992	10,282	9,463	10,062	10,541	10,832	11,849	11,622	12,533	11,928	19.38
GRAND TOTAL WITHOUT TRAFFIC	5,218	5,226	4,726	5,597	5,979	5,774	5,703	4,845	5,362	5,466	4.75

38-10

**JUDICIAL DISTRICT 6
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	382	583	479	580	946	1,154	779	732	784	1,007	163.61
Domestic Relations	686	710	713	759	781	717	769	748	744	710	3.50
Limited Actions	738	1,070	1,039	1,324	1,314	1,245	1,203	1,264	1,158	1,209	63.82
TOTAL, CIVIL	1,806	2,363	2,231	2,663	3,041	3,116	2,751	2,744	2,686	2,926	62.02
CRIMINAL CASES											
Felonies	369	310	301	356	344	369	402	269	293	278	-24.66
Misdemeanors	568	608	671	765	713	628	550	551	635	641	12.85
TOTAL, CRIMINAL	937	918	972	1,121	1,057	997	952	820	928	919	-1.92
TOTAL CIVIL AND CRIMINAL CASES	2,743	3,281	3,203	3,784	4,098	4,113	3,703	3,564	3,614	3,845	40.17
TOTAL LESSER JURISDICTION	6,508	6,588	6,391	7,014	6,991	5,546	5,576	6,226	6,877	6,043	-7.15
LESSER JURISDICTION WITHOUT TRAFFIC	1,630	1,717	1,577	1,470	1,359	1,427	1,496	1,498	1,580	1,381	-15.28
GRAND TOTAL WITH TRAFFIC	9,251	9,869	9,594	10,798	11,089	9,659	9,279	9,790	10,491	9,888	6.89
GRAND TOTAL WITHOUT TRAFFIC	4,373	4,998	4,780	5,254	5,457	5,540	5,199	5,062	5,194	5,226	19.51

**JUDICIAL DISTRICT 7
SUMMARY OF CASELOAD FILINGS**

11-82
28-11

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	492	611	465	651	683	751	628	625	625	681	38.41
Domestic Relations	1,166	1,073	932	1,003	1,096	1,076	1,054	1,003	1,029	1,068	-8.40
Limited Actions	3,924	4,290	3,552	4,095	3,399	3,687	3,493	2,877	2,830	3,200	-18.45
TOTAL, CIVIL	5,582	5,974	4,949	5,749	5,178	5,514	5,175	4,505	4,484	4,949	-11.34
CRIMINAL CASES											
Felonies	511	217	394	305	322	513	485	592	629	613	19.96
Misdemeanors	1,263	1,378	1,369	1,005	965	1,197	1,345	1,592	1,294	1,040	-17.66
TOTAL, CRIMINAL	1,774	1,595	1,763	1,310	1,287	1,710	1,830	2,184	1,923	1,653	-6.82
TOTAL CIVIL AND CRIMINAL CASES	7,356	7,569	6,712	7,059	6,465	7,224	7,005	6,689	6,407	6,602	-10.25
TOTAL LESSER JURISDICTION	4,756	6,847	5,945	5,582	5,935	7,167	5,442	6,662	6,811	6,372	33.98
LESSER JURISDICTION WITHOUT TRAFFIC	1,458	1,265	1,152	1,082	1,097	1,029	1,142	1,170	1,263	1,229	-15.71
GRAND TOTAL WITH TRAFFIC	12,112	14,416	12,657	12,641	12,400	14,391	12,447	13,351	13,218	12,974	7.12
GRAND TOTAL WITHOUT TRAFFIC	8,814	8,834	7,864	8,141	7,562	8,253	8,147	7,859	7,670	7,831	-11.15

38-12

**JUDICIAL DISTRICT 8
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	634	588	513	489	578	577	572	567	564	660	4.10
Domestic Relations	1,555	1,326	1,231	1,337	1,315	1,224	1,342	1,346	1,353	1,502	-3.41
Limited Actions	5,654	6,019	5,751	5,818	4,744	4,658	4,373	3,911	4,406	4,229	-25.20
TOTAL, CIVIL	7,843	7,933	7,495	7,644	6,637	6,459	6,287	5,824	6,323	6,391	-18.51
CRIMINAL CASES											
Felonies	621	597	680	627	738	659	631	719	747	756	21.74
Misdemeanors	805	877	905	852	707	716	580	482	395	453	-43.73
TOTAL, CRIMINAL	1,426	1,474	1,585	1,479	1,445	1,375	1,211	1,201	1,142	1,209	-15.22
TOTAL CIVIL AND CRIMINAL CASES	9,269	9,407	9,080	9,123	8,082	7,834	7,498	7,025	7,465	7,600	-18.01
TOTAL LESSER JURISDICTION	10,500	10,447	9,244	8,885	9,122	8,947	9,050	8,052	8,362	8,741	-16.75
LESSER JURISDICTION WITHOUT TRAFFIC	1,922	1,805	1,759	1,668	1,666	1,620	1,596	1,543	1,446	1,634	-14.98
GRAND TOTAL WITH TRAFFIC	19,769	19,854	18,324	18,008	17,204	16,781	16,548	15,077	15,827	16,341	-17.34
GRAND TOTAL WITHOUT TRAFFIC	11,191	11,212	10,839	10,791	9,748	9,454	9,094	8,568	8,911	9,234	-17.49

38-13

**JUDICIAL DISTRICT 9
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	278	302	309	392	262	325	308	367	400	439	57.91
Domestic Relations	634	674	596	690	514	519	514	639	625	643	1.42
Limited Actions	2,293	3,815	3,794	3,439	3,347	3,671	3,675	3,719	3,390	3,867	68.64
TOTAL, CIVIL	3,205	4,791	4,699	4,521	4,123	4,515	4,497	4,725	4,415	4,949	54.41
CRIMINAL CASES											
Felonies	306	249	325	392	470	454	408	476	471	394	28.76
Misdemeanors	180	149	187	208	298	315	273	237	198	222	23.33
TOTAL, CRIMINAL	486	398	512	600	768	769	681	713	669	616	26.75
TOTAL CIVIL AND CRIMINAL CASES	3,691	5,189	5,211	5,121	4,891	5,284	5,178	5,438	5,084	5,565	50.77
TOTAL LESSER JURISDICTION	4,620	4,658	5,807	5,487	5,956	5,580	4,713	5,133	4,908	4,254	-7.92
LESSER JURISDICTION WITHOUT TRAFFIC	1,386	1,368	1,398	1,375	1,118	980	952	943	1,032	1,110	-19.91
GRAND TOTAL WITH TRAFFIC	8,311	9,847	11,018	10,608	10,847	10,864	9,891	10,571	9,992	9,819	18.14
GRAND TOTAL WITHOUT TRAFFIC	5,077	6,557	6,609	6,496	6,009	6,264	6,130	6,381	6,116	6,675	31.48

**JUDICIAL DISTRICT 10
SUMMARY OF CASELOAD FILINGS**

38-14

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	3,696	3,232	2,738	2,979	3,167	3,424	3,482	3,554	3,773	4,561	23.40
Domestic Relations	4,140	3,999	4,200	4,385	4,957	4,825	4,781	5,107	4,890	5,409	30.65
Limited Actions	8,965	9,967	9,639	11,450	13,019	14,049	13,111	13,183	14,471	18,328	104.44
TOTAL, CIVIL	16,801	17,198	16,577	18,814	21,143	22,298	21,374	21,844	23,134	28,298	68.43
CRIMINAL CASES											
Felonies	1,651	1,649	1,826	1,918	1,992	2,137	2,279	2,567	2,602	2,216	34.22
Misdemeanors	2,537	2,688	2,813	3,055	2,791	2,772	2,791	3,577	3,082	2,859	12.69
TOTAL, CRIMINAL	4,188	4,337	4,639	4,973	4,783	4,909	5,070	6,144	5,684	5,075	21.18
TOTAL CIVIL AND CRIMINAL CASES	20,989	21,535	21,216	23,787	25,926	27,207	26,444	27,988	28,818	33,373	59.00
TOTAL LESSER JURISDICTION	20,296	19,125	18,675	18,436	18,479	18,808	21,058	23,074	22,794	23,366	15.13
LESSER JURISDICTION WITHOUT TRAFFIC	5,415	5,638	5,386	5,715	5,488	5,542	5,304	5,484	5,498	5,421	0.11
GRAND TOTAL WITH TRAFFIC	41,285	40,660	39,891	42,223	44,405	46,015	47,502	51,062	51,612	56,739	37.43
GRAND TOTAL WITHOUT TRAFFIC	26,404	27,173	26,602	29,502	31,414	32,749	31,748	33,472	34,316	38,794	46.92

28-15

**JUDICIAL DISTRICT 11
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	572	565	572	670	657	726	633	620	628	653	14.16
Domestic Relations	1,219	1,144	992	990	1,242	1,040	1,074	1,046	959	999	-18.05
Limited Actions	1,866	1,985	2,000	2,589	2,459	2,454	2,305	1,893	2,189	2,246	20.36
TOTAL, CIVIL	3,657	3,694	3,564	4,249	4,358	4,220	4,012	3,559	3,776	3,898	6.59
CRIMINAL CASES											
Felonies	679	704	833	721	693	998	766	721	541	562	-17.23
Misdemeanors	565	587	644	561	442	651	467	506	410	422	-25.31
TOTAL, CRIMINAL	1,244	1,291	1,477	1,282	1,135	1,649	1,233	1,227	951	984	-20.90
TOTAL CIVIL AND CRIMINAL CASES	4,901	4,985	5,041	5,531	5,493	5,869	5,245	4,786	4,727	4,882	-0.39
TOTAL LESSER JURISDICTION	5,834	6,758	6,590	6,475	5,799	6,138	5,648	5,589	6,041	6,521	11.78
LESSER JURISDICTION WITHOUT TRAFFIC	2,130	2,091	2,179	2,117	1,965	1,982	1,742	1,659	1,816	1,741	-18.26
GRAND TOTAL WITH TRAFFIC	10,735	11,743	11,631	12,006	11,292	12,007	10,893	10,375	10,768	11,403	6.22
GRAND TOTAL WITHOUT TRAFFIC	7,031	7,076	7,220	7,648	7,458	7,851	6,987	6,445	6,543	6,623	-5.80

28-16

**JUDICIAL DISTRICT 12
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	211	181	199	188	230	202	183	211	186	161	-23.70
Domestic Relations	339	350	276	287	306	294	284	274	335	305	-10.03
Limited Actions	400	479	428	515	642	573	511	572	628	731	82.75
TOTAL, CIVIL	950	1,010	903	990	1,178	1,069	978	1,057	1,149	1,197	26.00
CRIMINAL CASES											
Felonies	213	207	183	210	202	134	166	146	132	154	-27.70
Misdemeanors	503	493	445	432	468	292	391	353	284	259	-48.51
TOTAL, CRIMINAL	716	700	628	642	670	426	557	499	416	413	-42.32
TOTAL CIVIL AND CRIMINAL CASES	1,666	1,710	1,531	1,632	1,848	1,495	1,535	1,556	1,565	1,610	-3.36
TOTAL LESSER JURISDICTION	6,342	6,470	5,588	5,927	5,874	5,547	6,718	6,795	5,767	5,420	-14.54
LESSER JURISDICTION WITHOUT TRAFFIC	1,093	1,057	996	936	874	967	917	987	998	871	-20.31
GRAND TOTAL WITH TRAFFIC	8,008	8,180	7,119	7,559	7,722	7,042	8,253	8,351	7,332	7,030	-12.21
GRAND TOTAL WITHOUT TRAFFIC	2,759	2,767	2,527	2,568	2,722	2,462	2,452	2,543	2,563	2,481	-10.08

**JUDICIAL DISTRICT 13
SUMMARY OF CASELOAD FILINGS**

38-17

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	486	565	535	664	638	787	665	703	600	670	37.86
Domestic Relations	646	619	585	709	655	687	711	709	702	692	7.12
Limited Actions	2,110	2,488	2,407	2,880	2,396	2,343	2,034	1,811	2,055	2,184	3.51
TOTAL, CIVIL	3,242	3,672	3,527	4,253	3,689	3,817	3,410	3,223	3,357	3,546	9.38
CRIMINAL CASES											
Felonies	324	352	395	407	473	343	407	453	378	351	8.33
Misdemeanors	435	453	400	351	324	331	289	447	462	350	-19.54
TOTAL, CRIMINAL	759	805	795	758	797	674	696	900	840	701	-7.64
TOTAL CIVIL AND CRIMINAL CASES	4,001	4,477	4,322	5,011	4,486	4,491	4,106	4,123	4,197	4,247	6.15
TOTAL LESSER JURISDICTION	7,563	6,521	6,997	6,241	6,722	6,817	8,126	7,565	6,608	6,427	-15.02
LESSER JURISDICTION WITHOUT TRAFFIC	1,652	1,710	1,633	1,499	1,426	1,385	1,339	1,317	1,251	1,317	-20.28
GRAND TOTAL WITH TRAFFIC	11,564	10,998	11,319	11,252	11,208	11,308	12,232	11,688	10,805	10,674	-7.70
GRAND TOTAL WITHOUT TRAFFIC	5,653	6,187	5,955	6,510	5,912	5,876	5,445	5,440	5,448	5,564	-1.57

38-18

**JUDICIAL DISTRICT 14
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	428	340	329	327	341	282	270	260	264	252	-41.12
Domestic Relations	791	667	567	488	596	559	535	540	579	522	-34.01
Limited Actions	2,985	2,853	2,165	2,384	2,206	2,333	2,273	1,945	2,641	2,829	-5.23
TOTAL, CIVIL	4,204	3,860	3,061	3,199	3,143	3,174	3,078	2,745	3,484	3,603	-14.30
CRIMINAL CASES											
Felonies	273	292	372	391	322	401	394	350	359	411	50.55
Misdemeanors	222	245	250	250	191	156	149	179	173	157	-29.28
TOTAL, CRIMINAL	495	537	622	641	513	557	543	529	532	568	14.75
TOTAL CIVIL AND CRIMINAL CASES	4,699	4,397	3,683	3,840	3,656	3,731	3,621	3,274	4,016	4,171	-11.24
TOTAL LESSER JURISDICTION	3,599	3,987	4,094	4,023	3,625	3,182	3,344	4,057	4,317	4,300	19.48
LESSER JURISDICTION WITHOUT TRAFFIC	1,089	959	1,096	915	935	926	839	932	943	740	-32.05
GRAND TOTAL WITH TRAFFIC	8,298	8,384	7,777	7,863	7,281	6,913	6,965	7,331	8,333	8,471	2.08
GRAND TOTAL WITHOUT TRAFFIC	5,788	5,356	4,779	4,755	4,591	4,657	4,460	4,206	4,959	4,911	-15.15

38-19

**JUDICIAL DISTRICT 15
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	272	278	264	295	307	322	269	237	237	189	-30.51
Domestic Relations	356	311	335	291	308	263	268	302	278	242	-32.02
Limited Actions	717	685	595	875	1,413	1,218	1,116	1,147	992	925	29.01
TOTAL, CIVIL	1,345	1,274	1,194	1,461	2,028	1,803	1,653	1,686	1,507	1,356	0.82
CRIMINAL CASES											
Felonies	180	221	221	295	278	230	225	207	192	178	-1.11
Misdemeanors	425	407	455	515	325	295	270	336	319	260	-38.82
TOTAL, CRIMINAL	605	628	676	810	603	525	495	543	511	438	-27.60
TOTAL CIVIL AND CRIMINAL CASES	1,950	1,902	1,870	2,271	2,631	2,328	2,148	2,229	2,018	1,794	-8.00
TOTAL LESSER JURISDICTION	7,859	7,616	6,693	7,351	9,681	7,486	7,263	8,097	8,226	7,718	-1.79
LESSER JURISDICTION WITHOUT TRAFFIC	1,054	882	823	794	823	613	657	676	609	631	-40.13
GRAND TOTAL WITH TRAFFIC	9,809	9,518	8,563	9,622	12,312	9,814	9,411	10,326	10,244	9,512	-3.03
GRAND TOTAL WITHOUT TRAFFIC	3,004	2,784	2,693	3,065	3,454	2,941	2,805	2,905	2,627	2,425	-19.27

02-85
35-20

**JUDICIAL DISTRICT 16
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	388	379	355	395	370	433	386	362	342	341	-12.11
Domestic Relations	582	500	542	559	364	413	446	642	614	696	19.59
Limited Actions	3,886	3,211	2,890	3,615	3,800	4,307	2,953	3,521	3,364	4,448	14.46
TOTAL, CIVIL	4,856	4,090	3,787	4,569	4,534	5,153	3,785	4,525	4,320	5,485	12.95
CRIMINAL CASES											
Felonies	403	322	347	325	361	403	509	484	528	532	32.01
Misdemeanors	583	533	517	413	353	306	415	329	314	285	-51.11
TOTAL, CRIMINAL	986	855	864	738	714	709	924	813	842	817	-17.14
TOTAL CIVIL AND CRIMINAL CASES	5,842	4,945	4,651	5,307	5,248	5,862	4,709	5,338	5,162	6,302	7.87
TOTAL LESSER JURISDICTION	10,583	9,645	8,754	9,154	8,129	8,680	9,056	8,599	7,927	7,768	-26.60
LESSER JURISDICTION WITHOUT TRAFFIC	1,593	1,370	1,567	1,428	1,197	1,225	1,232	1,253	1,084	1,223	-23.23
GRAND TOTAL WITH TRAFFIC	16,425	14,590	13,405	14,461	13,377	14,542	13,765	13,937	13,089	14,070	-14.34
GRAND TOTAL WITHOUT TRAFFIC	7,435	6,315	6,218	6,735	6,445	7,087	5,941	6,591	6,246	7,525	1.21

38-21

**JUDICIAL DISTRICT 17
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	177	180	201	202	172	182	177	181	166	171	-3.39
Domestic Relations	258	245	263	254	249	207	249	278	249	253	-1.94
Limited Actions	1,211	854	899	889	1,012	1,181	945	848	989	1,073	-11.40
TOTAL, CIVIL	1,646	1,279	1,363	1,345	1,433	1,570	1,371	1,307	1,404	1,497	-9.05
CRIMINAL CASES											
Felonies	120	116	100	123	107	119	73	106	104	79	-34.17
Misdemeanors	416	411	414	402	374	324	208	307	270	249	-40.14
TOTAL, CRIMINAL	536	527	514	525	481	443	281	413	374	328	-38.81
TOTAL CIVIL AND CRIMINAL CASES	2,182	1,806	1,877	1,870	1,914	2,013	1,652	1,720	1,778	1,825	-16.36
TOTAL LESSER JURISDICTION	4,040	3,848	3,221	3,322	3,771	3,155	3,139	3,173	2,695	2,615	-35.27
LESSER JURISDICTION WITHOUT TRAFFIC	899	944	865	755	763	707	714	699	591	626	-30.37
GRAND TOTAL WITH TRAFFIC	6,222	5,654	5,098	5,192	5,685	5,168	4,791	4,893	4,473	4,440	-28.64
GRAND TOTAL WITHOUT TRAFFIC	3,081	2,750	2,742	2,625	2,677	2,720	2,366	2,419	2,369	2,451	-20.45

38-22

**JUDICIAL DISTRICT 18
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	4,187	4,283	4,612	5,115	5,061	5,179	4,649	5,331	5,228	5,559	32.77
Domestic Relations	7,508	7,079	6,812	7,045	8,106	8,198	8,826	9,399	9,024	9,817	30.75
Limited Actions	24,246	25,231	23,495	26,559	23,910	24,666	21,979	21,349	19,678	23,027	-5.03
TOTAL, CIVIL	35,941	36,593	34,919	38,719	37,077	38,043	35,454	36,079	33,930	38,403	6.85
CRIMINAL CASES											
Felonies	2,431	2,218	1,984	2,299	2,238	2,483	2,683	2,693	2,707	3,251	33.73
Misdemeanors	364	400	299	395	256	334	243	210	204	158	-56.59
TOTAL, CRIMINAL	2,795	2,618	2,283	2,694	2,494	2,817	2,926	2,903	2,911	3,409	21.97
TOTAL CIVIL AND CRIMINAL CASES	38,736	39,211	37,202	41,413	39,571	40,860	38,380	38,982	36,841	41,812	7.94
TOTAL LESSER JURISDICTION	32,145	30,862	32,081	29,779	31,770	32,611	33,239	33,613	32,511	28,090	-12.61
LESSER JURISDICTION WITHOUT TRAFFIC	9,437	6,660	6,401	6,132	5,526	5,637	5,746	5,954	6,089	5,981	-36.62
GRAND TOTAL WITH TRAFFIC	70,881	70,073	69,283	71,192	71,341	73,471	71,619	72,595	69,352	69,902	-1.38
GRAND TOTAL WITHOUT TRAFFIC	48,173	45,871	43,603	47,545	45,097	46,497	44,126	44,936	42,930	47,793	-0.79

38-23

**JUDICIAL DISTRICT 19
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	737	350	348	275	389	366	316	276	250	283	-61.60
Domestic Relations	425	426	447	467	520	489	423	489	556	525	23.53
Limited Actions	916	898	920	1,282	1,291	1,535	1,468	1,550	2,265	2,721	197.05
TOTAL, CIVIL	2,078	1,674	1,715	2,024	2,200	2,390	2,207	2,315	3,071	3,529	69.83
CRIMINAL CASES											
Felonies	206	347	255	226	249	273	371	343	377	321	55.83
Misdemeanors	479	454	673	510	493	585	578	604	675	685	43.01
TOTAL, CRIMINAL	685	801	928	736	742	858	949	947	1,052	1,006	46.86
TOTAL CIVIL AND CRIMINAL CASES	2,763	2,475	2,643	2,760	2,942	3,248	3,156	3,262	4,123	4,535	64.13
TOTAL LESSER JURISDICTION	2,821	2,534	2,346	2,597	2,843	3,622	3,216	2,923	3,337	3,223	14.25
LESSER JURISDICTION WITHOUT TRAFFIC	1,075	933	866	834	728	724	731	611	689	758	-29.49
GRAND TOTAL WITH TRAFFIC	5,584	5,009	4,989	5,357	5,785	6,870	6,372	6,185	7,460	7,758	38.93
GRAND TOTAL WITHOUT TRAFFIC	3,838	3,408	3,509	3,594	3,670	3,972	3,887	3,873	4,812	5,293	37.91

FE-82

JUDICIAL DISTRICT 20 SUMMARY OF CASELOAD FILINGS

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	452	504	437	437	553	540	512	444	394	407	-9.96
Domestic Relations	886	761	683	760	756	758	773	819	903	809	-8.69
Limited Actions	2,945	2,751	2,392	3,234	3,228	3,121	2,745	2,547	2,665	2,515	-14.60
TOTAL, CIVIL	4,283	4,016	3,512	4,431	4,537	4,419	4,030	3,810	3,962	3,731	-12.89
CRIMINAL CASES											
Felonies	501	408	433	432	411	410	487	440	480	545	8.78
Misdemeanors	613	698	676	578	508	481	583	470	562	685	11.75
TOTAL, CRIMINAL	1,114	1,106	1,109	1,010	919	891	1,070	910	1,042	1,230	10.41
TOTAL CIVIL AND CRIMINAL CASES	5,397	5,122	4,621	5,441	5,456	5,310	5,100	4,720	5,004	4,961	-8.08
TOTAL LESSER JURISDICTION	12,085	9,620	8,716	8,389	9,660	8,845	7,946	7,974	7,571	7,353	-39.16
LESSER JURISDICTION WITHOUT TRAFFIC	1,771	1,811	1,842	1,651	1,452	1,522	1,484	1,657	1,424	1,439	-18.75
GRAND TOTAL WITH TRAFFIC	17,482	14,742	13,337	13,830	15,116	14,155	13,046	12,694	12,575	12,314	-29.56
GRAND TOTAL WITHOUT TRAFFIC	7,168	6,933	6,463	7,092	6,908	6,832	6,584	6,377	6,428	6,400	-10.71

**JUDICIAL DISTRICT 21
SUMMARY OF CASELOAD FILINGS**

38-25

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	300	389	328	319	358	372	367	388	350	350	16.67
Domestic Relations	657	566	570	572	550	665	674	725	742	817	24.35
Limited Actions	2,246	2,256	1,934	2,177	1,929	1,940	1,958	1,811	2,190	1,825	-18.74
TOTAL, CIVIL	3,203	3,211	2,832	3,068	2,837	2,977	2,999	2,924	3,282	2,992	-6.59
CRIMINAL CASES											
Felonies	348	336	347	350	378	344	437	489	555	507	45.69
Misdemeanors	746	836	720	696	593	526	506	689	693	733	-1.74
TOTAL, CRIMINAL	1,094	1,172	1,067	1,046	971	870	943	1,178	1,248	1,240	13.35
TOTAL CIVIL AND CRIMINAL CASES	4,297	4,383	3,899	4,114	3,808	3,847	3,942	4,102	4,530	4,232	-1.51
TOTAL LESSER JURISDICTION	4,600	4,756	4,403	3,831	4,204	4,145	4,851	5,302	5,270	4,958	7.78
LESSER JURISDICTION WITHOUT TRAFFIC	1,035	985	925	932	797	836	937	1,030	920	1,003	-3.09
GRAND TOTAL WITH TRAFFIC	8,897	9,139	8,302	7,945	8,012	7,992	8,793	9,404	9,800	9,190	3.29
GRAND TOTAL WITHOUT TRAFFIC	5,332	5,368	4,824	5,046	4,605	4,683	4,879	5,132	5,450	5,235	-1.82

**JUDICIAL DISTRICT 22
SUMMARY OF CASELOAD FILINGS**

25-26

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	277	310	263	256	276	252	315	315	279	296	6.86
Domestic Relations	474	464	410	451	494	463	454	433	400	413	-12.87
Limited Actions	835	573	657	865	904	774	797	827	775	988	18.32
TOTAL, CIVIL	1,586	1,347	1,330	1,572	1,674	1,489	1,566	1,575	1,454	1,697	7.00
CRIMINAL CASES											
Felonies	161	177	171	206	214	225	247	207	270	272	68.94
Misdemeanors	432	502	483	413	373	397	356	349	433	394	-8.80
TOTAL, CRIMINAL	593	679	654	619	587	622	603	556	703	666	12.31
TOTAL CIVIL AND CRIMINAL CASES	2,179	2,026	1,984	2,191	2,261	2,111	2,169	2,131	2,157	2,363	8.44
TOTAL LESSER JURISDICTION	4,819	4,429	3,445	3,140	3,163	3,442	4,396	4,443	4,602	3,917	-18.72
LESSER JURISDICTION WITHOUT TRAFFIC	1,017	1,040	1,057	1,018	890	882	853	806	918	864	-15.04
GRAND TOTAL WITH TRAFFIC	6,998	6,455	5,429	5,331	5,424	5,553	6,565	6,574	6,759	6,280	-10.26
GRAND TOTAL WITHOUT TRAFFIC	3,196	3,066	3,041	3,209	3,151	2,993	3,022	2,937	3,075	3,227	0.97

2F-27

**JUDICIAL DISTRICT 23
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	363	401	363	380	319	312	294	350	326	304	-16.25
Domestic Relations	395	379	324	368	439	381	346	390	346	386	-2.28
Limited Actions	1,657	1,596	1,784	1,697	2,251	2,193	1,648	1,461	1,586	1,661	0.24
TOTAL, CIVIL	2,415	2,376	2,471	2,445	3,009	2,886	2,288	2,201	2,258	2,351	-2.65
CRIMINAL CASES											
Felonies	274	250	302	260	339	394	275	291	258	281	2.55
Misdemeanors	465	527	601	560	517	603	509	407	384	331	-28.82
TOTAL, CRIMINAL	739	777	903	820	856	997	784	698	642	612	-17.19
TOTAL CIVIL AND CRIMINAL CASES	3,154	3,153	3,374	3,265	3,865	3,883	3,072	2,899	2,900	2,963	-6.06
TOTAL LESSER JURISDICTION	8,765	9,953	7,504	7,971	8,037	7,788	9,763	10,820	9,718	9,151	4.40
LESSER JURISDICTION WITHOUT TRAFFIC	1,144	1,175	1,123	969	1,028	965	776	897	810	850	-25.70
GRAND TOTAL WITH TRAFFIC	11,919	13,106	10,878	11,236	11,902	11,671	12,835	13,719	12,618	12,114	1.64
GRAND TOTAL WITHOUT TRAFFIC	4,298	4,328	4,497	4,234	4,893	4,848	3,848	3,796	3,710	3,813	-11.28

**JUDICIAL DISTRICT 24
SUMMARY OF CASELOAD FILINGS**

28-28

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 OF CHANGE</u>
CIVIL CASES											
Regular Actions	168	161	144	192	148	186	163	161	148	147	-12.50
Domestic Relations	180	188	158	172	233	219	200	209	261	257	42.78
Limited Actions	612	666	725	991	986	1,098	832	796	781	852	39.22
TOTAL, CIVIL	960	1,015	1,027	1,355	1,367	1,503	1,195	1,166	1,190	1,256	30.83
CRIMINAL CASES											
Felonies	151	158	127	111	144	152	196	172	158	162	7.28
Misdemeanors	357	372	313	275	322	302	336	336	312	294	-17.65
TOTAL, CRIMINAL	508	530	440	386	466	454	532	508	470	456	-10.24
TOTAL CIVIL AND CRIMINAL CASES	1,468	1,545	1,467	1,741	1,833	1,957	1,727	1,674	1,660	1,712	16.62
TOTAL LESSER JURISDICTION	2,748	3,204	2,766	2,938	4,423	4,267	4,041	3,628	3,058	2,992	8.88
LESSER JURISDICTION WITHOUT TRAFFIC	923	860	926	804	797	815	835	842	839	779	-15.60
GRAND TOTAL WITH TRAFFIC	4,216	4,749	4,233	4,679	6,256	6,224	5,768	5,302	4,718	4,704	11.57
GRAND TOTAL WITHOUT TRAFFIC	2,391	2,405	2,393	2,545	2,630	2,772	2,562	2,516	2,499	2,491	4.18

28-29

JUDICIAL DISTRICT 25
SUMMARY OF CASELOAD FILINGS

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	509	440	463	483	524	556	450	348	366	335	-34.18
Domestic Relations	642	550	495	465	543	501	501	550	449	555	-13.55
Limited Actions	5,787	4,874	5,667	6,230	8,483	9,222	7,292	6,625	5,328	5,513	-4.73
TOTAL, CIVIL	6,938	5,864	6,625	7,178	9,550	10,279	8,243	7,523	6,143	6,403	-7.71
CRIMINAL CASES											
Felonies	392	393	468	489	639	533	518	429	443	449	14.54
Misdemeanors	450	571	535	481	587	443	404	402	376	363	-19.33
TOTAL, CRIMINAL	842	964	1,003	970	1,226	976	922	831	819	812	-3.56
TOTAL CIVIL AND CRIMINAL CASES	7,780	6,828	7,628	8,148	10,776	11,255	9,165	8,354	6,962	7,215	-7.26
TOTAL LESSER JURISDICTION	5,948	7,345	6,595	7,192	6,630	6,476	5,762	5,773	5,680	5,805	-2.40
LESSER JURISDICTION WITHOUT TRAFFIC	1,182	1,609	1,488	1,362	1,223	1,278	1,136	1,179	1,163	1,190	0.68
GRAND TOTAL WITH TRAFFIC	13,728	14,173	14,223	15,340	17,406	17,731	14,927	14,127	12,642	13,020	-5.16
GRAND TOTAL WITHOUT TRAFFIC	8,962	8,437	9,116	9,510	11,999	12,533	10,301	9,533	8,125	8,405	-6.22

58-30

**JUDICIAL DISTRICT 26
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	391	404	412	388	385	370	403	365	307	298	-23.79
Domestic Relations	577	503	434	465	461	549	490	524	480	494	-14.38
Limited Actions	2,335	2,577	3,619	4,332	4,466	5,272	4,582	3,979	3,457	3,347	43.34
TOTAL, CIVIL	3,303	3,484	4,465	5,185	5,312	6,191	5,475	4,868	4,244	4,139	25.31
CRIMINAL CASES											
Felonies	414	402	390	329	367	380	418	447	263	278	-32.85
Misdemeanors	399	352	369	261	262	342	294	288	199	226	-43.36
TOTAL, CRIMINAL	813	754	759	590	629	722	712	735	462	504	-38.01
TOTAL CIVIL AND CRIMINAL CASES	4,116	4,238	5,224	5,775	5,941	6,913	6,187	5,603	4,706	4,643	12.80
TOTAL LESSER JURISDICTION	5,949	7,668	7,288	7,753	7,314	7,257	6,500	5,818	6,189	6,431	8.10
LESSER JURISDICTION WITHOUT TRAFFIC	1,380	1,388	1,340	1,175	1,113	1,178	1,222	1,070	1,320	1,257	-8.91
GRAND TOTAL WITH TRAFFIC	10,065	11,906	12,512	13,528	13,255	14,170	12,687	11,421	10,895	11,074	10.02
GRAND TOTAL WITHOUT TRAFFIC	5,496	5,626	6,564	6,950	7,054	8,091	7,409	6,673	6,026	5,900	7.35

28-31

**JUDICIAL DISTRICT 27
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	575	572	550	669	655	702	752	684	685	678	17.91
Domestic Relations	1,315	1,153	1,060	1,101	1,125	1,049	1,156	1,128	1,200	1,138	-13.46
Limited Actions	3,133	3,019	2,975	3,417	2,905	2,805	2,794	3,070	2,821	3,102	-0.99
TOTAL, CIVIL	5,023	4,744	4,585	5,187	4,685	4,556	4,702	4,882	4,706	4,918	-2.09
CRIMINAL CASES											
Felonies	580	479	505	617	641	651	706	545	577	667	15.00
Misdemeanors	535	636	508	559	485	502	431	451	418	469	-12.34
TOTAL, CRIMINAL	1,115	1,115	1,013	1,176	1,126	1,153	1,137	996	995	1,136	1.88
TOTAL CIVIL AND CRIMINAL CASES	6,138	5,859	5,598	6,363	5,811	5,709	5,839	5,878	5,701	6,054	-1.37
TOTAL LESSER JURISDICTION	6,032	6,736	7,621	8,321	7,146	8,208	8,183	6,963	7,402	7,393	22.56
LESSER JURISDICTION WITHOUT TRAFFIC	1,884	2,035	2,011	1,937	1,640	1,722	1,667	1,372	1,453	1,413	-25.00
GRAND TOTAL WITH TRAFFIC	12,170	12,595	13,219	14,684	12,957	13,917	14,022	12,841	13,103	13,447	10.49
GRAND TOTAL WITHOUT TRAFFIC	8,022	7,894	7,609	8,300	7,451	7,431	7,506	7,250	7,154	7,467	-6.92

**JUDICIAL DISTRICT 28
SUMMARY OF CASELOAD FILINGS**

28-32

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	431	433	497	614	555	571	540	502	549	517	19.95
Domestic Relations	974	885	975	971	906	982	949	1,020	1,083	1,021	4.83
Limited Actions	3,858	4,904	3,756	2,344	2,448	2,451	2,333	2,388	1,919	2,225	-42.33
TOTAL, CIVIL	5,263	6,222	5,228	3,929	3,909	4,004	3,822	3,910	3,551	3,763	-28.50
CRIMINAL CASES											
Felonies	776	699	689	961	934	866	911	917	813	813	4.77
Misdemeanors	697	644	878	878	695	628	646	627	649	670	-3.87
TOTAL, CRIMINAL	1,473	1,343	1,567	1,839	1,629	1,494	1,557	1,544	1,462	1,483	0.68
TOTAL CIVIL AND CRIMINAL CASES	6,736	7,565	6,795	5,768	5,538	5,498	5,379	5,454	5,013	5,246	-22.12
TOTAL LESSER JURISDICTION	8,744	9,217	8,618	9,033	9,082	8,848	8,855	9,684	9,073	9,560	9.33
LESSER JURISDICTION WITHOUT TRAFFIC	1,555	1,979	1,873	1,818	1,877	1,671	1,677	1,441	1,483	1,715	10.29
GRAND TOTAL WITH TRAFFIC	15,480	16,782	15,413	14,801	14,620	14,346	14,234	15,138	14,086	14,806	-4.35
GRAND TOTAL WITHOUT TRAFFIC	8,291	9,544	8,668	7,586	7,415	7,169	7,056	6,895	6,496	6,961	-16.04

**JUDICIAL DISTRICT 29
SUMMARY OF CASELOAD FILINGS**

25-33

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	1,916	1,943	1,805	2,187	2,231	2,216	2,185	2,273	2,347	2,597	35.54
Domestic Relations	4,023	3,046	2,977	3,216	3,118	2,999	3,154	2,967	3,357	3,037	-24.51
Limited Actions	11,235	10,947	8,819	10,669	15,517	14,003	9,775	9,783	11,246	12,688	12.93
TOTAL, CIVIL	17,174	15,936	13,601	16,072	20,866	19,218	15,114	15,023	16,950	18,322	6.68
CRIMINAL CASES											
Felonies	2,074	1,653	1,580	1,592	1,575	1,878	1,550	1,482	1,662	1,820	-12.25
Misdemeanors	464	460	410	494	414	840	758	742	487	402	-13.36
TOTAL, CRIMINAL	2,538	2,113	1,990	2,086	1,989	2,718	2,308	2,224	2,149	2,222	-12.45
TOTAL CIVIL AND CRIMINAL CASES	19,712	18,049	15,591	18,158	22,855	21,936	17,422	17,247	19,099	20,544	4.22
TOTAL LESSER JURISDICTION	11,791	12,666	10,220	10,848	11,185	10,972	13,033	13,978	11,997	11,238	-4.69
LESSER JURISDICTION WITHOUT TRAFFIC	3,698	3,636	3,175	3,167	2,978	2,895	3,067	2,919	2,482	2,610	-29.42
GRAND TOTAL WITH TRAFFIC	31,503	30,715	25,811	29,006	34,040	32,908	30,455	31,225	31,096	31,782	0.89
GRAND TOTAL WITHOUT TRAFFIC	23,410	21,685	18,766	21,325	25,833	24,831	20,489	20,166	21,581	23,154	-1.09

28-34

**JUDICIAL DISTRICT 30
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	387	407	413	465	478	489	443	427	464	442	14.21
Domestic Relations	570	578	520	578	610	609	611	643	688	661	15.96
Limited Actions	1,695	1,742	1,635	1,708	1,555	1,739	1,401	1,474	1,310	1,590	-6.19
TOTAL, CIVIL	2,652	2,727	2,568	2,751	2,643	2,837	2,455	2,544	2,462	2,693	1.55
CRIMINAL CASES											
Felonies	299	296	221	283	372	299	383	440	369	364	21.74
Misdemeanors	537	740	562	584	693	614	651	578	549	469	-12.66
TOTAL, CRIMINAL	836	1,036	783	867	1,065	913	1,034	1,018	918	833	-0.36
TOTAL CIVIL AND CRIMINAL CASES	3,488	3,763	3,351	3,618	3,708	3,750	3,489	3,562	3,380	3,526	1.09
TOTAL LESSER JURISDICTION	11,734	10,676	10,803	12,392	14,367	12,819	14,454	13,135	11,981	12,129	3.37
LESSER JURISDICTION WITHOUT TRAFFIC	1,620	1,725	1,477	1,411	1,342	1,297	1,377	1,406	1,388	1,241	-23.40
GRAND TOTAL WITH TRAFFIC	15,222	14,439	14,154	16,010	18,075	16,569	17,943	16,697	15,361	15,655	2.84
GRAND TOTAL WITHOUT TRAFFIC	5,108	5,488	4,828	5,029	5,050	5,047	4,866	4,968	4,768	4,767	-6.68

28-35

**JUDICIAL DISTRICT 31
SUMMARY OF CASELOAD FILINGS**

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>99 TO 08 % OF CHANGE</u>
CIVIL CASES											
Regular Actions	672	288	296	333	316	278	319	307	336	315	-53.13
Domestic Relations	683	745	593	592	633	594	563	594	582	604	-11.57
Limited Actions	996	1,182	1,234	1,520	1,575	1,534	1,309	1,401	1,548	1,636	64.26
TOTAL, CIVIL	2,351	2,215	2,123	2,445	2,524	2,406	2,191	2,302	2,466	2,555	8.68
CRIMINAL CASES											
Felonies	461	463	403	384	392	385	363	372	420	397	-13.88
Misdemeanors	669	635	582	587	702	656	628	618	678	623	-6.88
TOTAL, CRIMINAL	1,130	1,098	985	971	1,094	1,041	991	990	1,098	1,020	-9.73
TOTAL CIVIL AND CRIMINAL CASES	3,481	3,313	3,108	3,416	3,618	3,447	3,182	3,292	3,564	3,575	2.70
TOTAL LESSER JURISDICTION	4,586	5,138	4,643	5,392	6,882	6,362	6,851	6,320	6,091	6,083	32.64
LESSER JURISDICTION WITHOUT TRAFFIC	1,704	1,589	1,583	1,436	1,427	1,339	1,347	1,255	1,287	1,135	-33.39
GRAND TOTAL WITH TRAFFIC	8,067	8,451	7,751	8,808	10,500	9,809	10,033	9,612	9,655	9,658	19.72
GRAND TOTAL WITHOUT TRAFFIC	5,185	4,902	4,691	4,852	5,045	4,786	4,529	4,547	4,851	4,710	-9.16

**KANSAS AVERAGE CASELOAD PER JUDGE COMPARISONS
DISTRICTS WITH DISTRICT JUDGES ONLY
JULY 1, 2007 -- JUNE 30, 2008**

	Number of Judges	Total Caseload		Total Less Traffic		Civil and Criminal		Chapter 60, Felony, Domestic Relations	
		per judge	rank	per judge	rank	per judge	rank	per judge	rank
District 18	26	2,689	1	1,838	2	1,608	2	716	1
District 3	15	2,674	2	2,125	1	1,946	1	409	4
District 19	3	2,586	3	1,764	3	1,512	3	376	6
District 7	6	2,162	4	1,305	6	1,100	6	394	5
District 1	6	2,064	5	1,429	5	1,200	5	489	2
District 29	16	1,986	6	1,447	4	1,284	4	466	3
Total Caseload	72	2,429		1,729		1,526		537	
Statewide Caseload	243	2,023		1,202		1,009		525	

28-37

**KANSAS AVERAGE CASELOAD PER JUDGE COMPARISONS
DISTRICTS WITH MAGISTRATE JUDGES
JULY 1, 2007 -- JUNE 30, 2008**

	Total Judges	Total Caseload		Total Less Traffic		Civil and Criminal		District Judges	Chapter 60, Felony, Domestic Relations	
		per judge	rank	per judge	rank	per judge	rank		per judge	rank
District 5	4	2,982	1	1,367	5	1,199	4	3	336	23
District 28	5	2,961	2	1,392	4	1,049	5	4	588	6
District 4	5	2,692	3	1,138	8	943	8	3	733	1
District 27	5	2,689	4	1,493	3	1,211	3	4	621	4
District 10	23	2,467	5	1,687	1	1,451	1	19	641	3
District 9	4	2,455	6	1,669	2	1,391	2	3	492	14
District 23	5	2,423	7	763	18	593	18	2	486	16
District 30	7	2,236	8	681	20	504	20	4	367	21
District 2	5	2,131	9	1,015	11	833	10	2	669	2
District 14	4	2,118	10	1,228	6	1,043	6	3	395	19
District 8	8	2,043	11	1,154	7	950	7	5	584	8
District 6	5	1,978	12	1,045	10	769	12	4	499	13
District 31	5	1,932	13	942	13	715	13	3	439	17
District 21	5	1,838	14	1,047	9	846	9	3	558	10
District 13	6	1,779	15	927	15	708	15	4	428	18
District 16	8	1,759	16	941	14	788	11	3	523	11
District 20	7	1,759	16	914	16	709	14	3	587	7
District 11	7	1,629	18	946	12	697	16	6	369	20
District 26	8	1,384	19	738	19	580	19	3	357	22
District 22	5	1,256	20	645	21	473	21	2	491	15
District 15	8	1,189	21	303	25	224	25	2	305	25
District 25	11	1,184	22	764	17	656	17	4	335	24
District 12	7	1,004	23	354	23	230	24	1	620	5
District 24	7	672	24	356	22	245	23	1	566	9
District 17	7	634	25	350	24	261	22	1	503	12
Total Caseload	171	1,852		980		792		92	516	
Statewide Caseload	243	2,023		1,202		1,009		164	525	

**1st Judicial District
(Atchison, Leavenworth)**

District Judges:

*Martin J. Asher
Robert J. Bednar
David J. King, Chief
Philip C. Lacey
Frederick N. Stewart
Gunnar A. Sundby*

**2nd Judicial District
(Jackson, Jefferson, Pottawatomie,
Wabaunsee)**

District Judges:

*Michael Ireland
Gary L. Nafziger, Chief*

District Magistrate Judges:

*Blaine A. Carter
Dennis L. Reiling
Steven M. Roth*

**3rd Judicial District
(Shawnee)**

District Judges:

*Richard D. Anderson
Charles Andrews, Jr.
Mark S. Braun
David E. Bruns
Thomas R. Conklin
Matthew J. Dowd
Larry Hendricks
Joseph Johnson
Jan W. Leuenberger
Daniel L. Mitchell
Nancy E. Parrish, Chief*

*Jean Schmidt
Franklin R. Theis
Evelyn Z. Wilson
Frank Yeoman, Jr.*

**4th Judicial District
(Anderson, Coffey, Franklin, Osage)**

District Judges:

*Phillip M. Fromme, Chief
Eric W. Godderz
Thomas H. Sachse*

District Magistrate Judges:

*Jon Stephen Jones
Kevin L. Kimball*

**5th Judicial District
(Chase, Lyon)**

District Judges:

*W. Lee Fowler
Jeffry J. Larson
Merlin G. Wheeler, Chief*

District Magistrate Judge:

John Riggs Conklin

**6th Judicial District
(Bourbon, Linn, Miami)**

District Judges:

*Amy Harth
Steve Montgomery
Richard M. Smith, Chief
Mark A. Ward*

District Magistrate Judge:

Rebecca Stephan

**7th Judicial District
(Douglas)**

District Judges:

*Robert W. Fairchild, Chief
Peggy Carr Kittel
Michael J. Malone
Paula B. Martin
Jack A. Murphy
Jean F. Shepherd*

**8th Judicial District
(Dickinson, Geary, Marion, Morris)**

District Judges:

*Steven L. Hornbaker
David R. Platt
Michael F. Powers, Chief
Maritza Segarra
Benjamin J. Sexton*

District Magistrate Judges:

*Thomas H. Ball
John E. Barker
Charles Zimmerman*

**9th Judicial District
(Harvey, McPherson)**

District Judges:

*Carl B. Anderson, Jr.
Joe Dickinson
Richard B. Walker, Chief*

District Magistrate Judge:

Steve Hilgers

**10th Judicial District
(Johnson)**

District Judges:

*John Anderson III
John P. Bennett
Thomas H. Bornholdt
Brenda Cameron
James Franklin Davis
James Charles Droege
Gerald T. Elliott
Thomas E. Foster
William O. Isenhour, Jr.
Kevin P. Moriarty
Peter V. Ruddick
Lawrence E. Sheppard
Allen R. Slater
Kathleen Sloan
Thomas M. Sutherland
Stephen R. Tatum, Chief
Vacant
James F. Vano
Sara Welch*

District Magistrate Judges:

*Michael H. Farley
James E. Phelan
Linda S. Trigg
Daniel Vokins*

**11th Judicial District
(Cherokee, Crawford, Labette)**

District Judges:

*Robert J. Fleming
John C. Gariglietti, Chief
Jeff Jack
Oliver Kent Lynch
Donald R. Noland
A.J. Wachter*

*District Magistrate Judge:
Bill W. Lyerla*

**12th Judicial District
(Cloud, Jewell, Lincoln, Mitchell,
Republic, Washington)**

District Judge:

Kim Cudney, Chief

District Magistrate Judges:

*John L. Bingham
John Eyer
Brian Grace
Paul Monty
Guy R. Steier
Bonnie J. Wilson*

**13th Judicial District
(Butler, Elk, Greenwood)**

District Judges:

*Charles M. Hart
David Ricke
John E. Sanders, Chief
Mike Ward*

District Magistrate Judges:

*Martina M. Hubbell
Rebecca Lindamood*

**14th Judicial District
(Chautauqua, Montgomery)**

District Judges:

*Russell D. Canaday, Chief
F. William Cullins
Roger Gossard*

District Magistrate Judge:

David A. Casement

**15th Judicial District
(Cheyenne, Logan, Rawlins, Sheridan,
Sherman, Thomas, Wallace)**

District Judges:

*Jack L. Burr, Chief
Glenn D. Schiffner*

District Magistrate Judges:

*John Cahoj
Pat Carroll
Richard J. Ress
Mark J. Temaat
Steve Unruh
Robert Van Allen*

**16th Judicial District
(Clark, Comanche, Ford, Gray, Kiowa,
Meade)**

District Judges:

*Van Hampton
E. Leigh Hood
Daniel L. Love, Chief*

District Magistrate Judges:

*Loren L. Cronin
Ann L. Dixson
Joey Duncan
Michael A. Freelove
Keith Whitney*

17th Judicial District
(Decatur, Graham, Norton, Osborne, Phillips, Smith)

District Judge:

William B. Elliott, Chief

District Magistrate Judges:

Deb Anderson

John E. Bremer

Michael Kirchhoff

Bonnie M. Leidig

Barbara Stites

Jacqueline E. Thornton

18th Judicial District
(Sedgwick)

District Judges:

Richard T. Ballinger

Joseph Bribiesca

Daniel T. Brooks

Ben Burgess

James L. Burgess

Paul W. Clark

Michael Corrigan, Chief

Harold E. Flaigle

James Fleetwood

Karl W. Friedel

Jeff Goering

Timothy H. Henderson

David Kaufman

John Kisner, Jr.

Timothy G. Lahey

Clark V. Owens, II

Rebecca L. Pilshaw

Tony Powell

Terry L. Pullman

Douglas R. Roth

Robb Rumsey

Mark Vining

Gregory L. Waller

Warren Wilbert

William Sioux Woolley

Eric Yost

19th Judicial District
(Cowley)

District Judges:

James T. Pringle, Jr.

J. Michael Smith, Chief

Nicholas St. Peter

20th Judicial District
(Barton, Ellsworth, Rice, Russell, Stafford)

District Judges:

Mike Keeley, Chief

Hannelore Kitts

Ron Svaty

District Magistrate Judges:

Don L. Alvord

Marty K. Clark

Dale L. Urbanek

Timarie Ann Walters

21st Judicial District
(Clay, Riley)

District Judges:

Paul E. Miller, Chief

David L. Stutzman

Meryl D. Wilson

District Magistrate Judges:

William Malcolm

Sheila P. Hochhauser

22nd Judicial District
(Brown, Doniphan, Marshall, Nemaha)

District Judges:

James A. Patton, Chief

John L. Weingart

District Magistrate Judges:

Steven P. Deiter

Angela Hecke

Roy M. Roper

23rd Judicial District
(Ellis, Gove, Rooks, Trego)

District Judges:

Edward Bouker, Chief

Thomas L. Toepfer

District Magistrate Judges:

Douglas Bigge

Richard Flax

Lois Werner

24th Judicial District
(Edwards, Hodgeman, Lane, Ness, Pawnee, Rush)

District Judge:

Bruce Gatterman, Chief

District Magistrate Judges:

David Buster

James R. Kepple

Philip T. Kyle

Leonard A. Mastroni

Shelley Selfridge

Danny Smith

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25th Judicial District
**(Finney, Greeley, Hamilton, Kearny,
Scott, Wichita)**

District Judges:

Robert J. Frederick
Michael L. Quint
Thomas F. Richardson
Philip C. Vieux, Chief

District Magistrate Judges:

Donna L. J. Blake
Jim Collins
Janna DeLissa
Wade Dixon
Richard H. Hodson
Ricklin Pierce
Christopher Sanders

26th Judicial District
**(Grant, Haskell, Morton, Seward,
Stanton, Stevens)**

District Judges:

Nels P. Noel
Kim R. Schroeder
Tom R. Smith, Chief

District Magistrate Judges:

Margaret L. Alford
Vernon Butt
Paula J. Sosa
Roseanna K. Volden
Tom B. Webb

27th Judicial District
(Reno)

District Judges:

Timothy J. Chambers
Patricia Macke Dick, Chief
Joseph McCarville
Richard Rome

District Magistrate Judge:

Randall H. McEwen

28th Judicial District
(Saline, Ottawa)

District Judges:

Daniel L. Hebert, Chief
Jerome P. Hellmer
Patrick Thompson
Rene Young

District Magistrate Judge:

Mary Thrower

29th Judicial District
(Wyandotte)

District Judges:

David W. Boal
Thomas L. Boeding
J. Dexter Burdette
Robert P. Burns
Daniel Cahill
Daniel Duncan
George A. Groneman
Michael Grosko
Muriel Harris
Ernest Johnson
R. Wayne Lampson, Chief
Kathleen M. Lynch
John McNally

Robert L. Serra

Vacant

Jan A. Way

30th Judicial District
(Barber, Harper, Kingman, Pratt, Sumner)

District Judges:

R. Scott McQuin
William Mott
Robert J. Schmisser
Larry T. Solomon, Chief

District Magistrate Judges:

Richard Befort
Matthew Lynch
James Mathis

31st Judicial District
(Allen, Neosho, Wilson, Woodson)

District Judges:

Timothy E. Brazil, Chief
Daniel D. Creitz
David Rogers

District Magistrate Judges:

Leo Gensweider
Thomas M. Saxton, Jr.

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House Appropriations Committee

August 25, 2009

Thank you Mr. Chairman for the allowing me the opportunity to add comment to the discussion on our fund balances.

My concern increased with the report that the State of Kansas had, on June 30, around \$2 Billion on hand in all funds because the report did not contain enough explanation of those special revenue funds. Some people related stories of citizens who, based on a cursory reading of the news article, stated that they thought the state had a financial challenge but it appeared we don't, we are just hiding the money.

I think this presents an opportunity for two points to be discussed. First, what are our actual cash balances? Second, sound financial management does require us to respect the dedicated purposes for which special revenue funds have been created?

As the Director of Investments for the Pooled Money Investment Board reported to you, of the \$2 Billion in cash on hand on June 30, about \$1.08 billion actually belonged to the cities, counties, schools and other local governments that invest in the municipal investment pool. Therefore it is not the state's money and is not available for us to use.

Local governments are relatively dependent on property taxes and therefore have property tax revenue that comes primarily in December and May. Therefore they naturally have cash balances that are much larger at certain times of the year. The local governments must first offer the idle funds investments to local banks. If the banks do not have enough demand for the cash the locals can then invest in the Municipal Investment Pool. (Larger municipalities have the authority to invest on their own without using the MIP.)

After deducting the cash owned by Kansas municipalities well under \$1 billion is available. Of that amount about \$360 million resided in the unemployment trust fund. In the past the Kansas Chamber has been quite vocal that unemployment taxes should be collected only for unemployment benefits. At one point the Graves administration proposed using some interest earnings on the Trust Fund to finance certain work force training and software upgrades. That proposal was denied as most legislators as well as industry leaders held the belief that unemployment tax revenues should not venture outside of the Unemployment Trust Fund. The Unemployment Trust Fund is not held in the State Treasury. It is invested in "Special Issue Bonds" with the federal government. The State does not actually have that money, even though it shows up in A&R balances as "unencumbered funds."

Other funds among our code 7000 funds, which are also known as trust funds, are in a similar situation. For example, \$ 19.1 million resides in the Star Bonds Fund for which we have a fiduciary responsibility to pay bond holders.

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Motor fuel dealers who pay into the underground storage tank trust fund typically believe they are taxed for the program in order to provide remediation insurance. The insurance has kept many gas station owners from being put out of business by providing the funding necessary to clean up fuel tank leaks. A similar program exists for fertilizer and chemical dealers and tire dealers. I doubt these business leaders would like their funds diverted for general operating expenses such as higher education.

Over the last few years several banks have switched from being primarily regulated by the Comptroller of the Currency to the State Bank Commissioner. The most common reason I have heard for this is that the state regulatory fees are lower. In this case, competition results in lower costs for an industry. However, if we discontinue state regulation we force our state chartered banks back to a higher cost regulatory environment. The alternative of sweeping fees from the state bank commission and thereby forcing an increase in fees charged to state banks is also not a "cost-free" alternative.

In other words, considering the fees that create these revenues to be frivolous is, in most cases, in error. In addition, considering special revenue funds to be available for operating expenses does not present a tax-free source of revenue as it can raise costs for many industries.

Tough times have already forced us to dip into special revenue funds through "fee sweeps." Now, we have a report that leads many of our voters to believe that we have no serious problem as we can once again access these idle funds. Therefore now is the time to consider what is the best management practice for special revenue funds.

Looking for authoritative articles on this subject I emailed a professor at a Kansas Regents university and told him that there is interest in using more special revenue funds for general operating expenses. I then asked if he had guidance from writers on the subject. He responded first by saying that not much is written directly on this as it is considered such a "no-brainer" as being poor management.

I did pull out my old textbook Management Policies in Local Government Finance, published by the International City Management Association. The principles laid out here are the same principles followed by most loan officers in the private sector.

The ICMA lays out three categories of practices that, if used for too long, may jeopardize a government's financial health. The category most relevant to us is "practices that sustain an operating deficit." Three key types of practices are noted under this category:

1. Using reserves (fund balances) from prior years.
2. Using short term borrowing.
3. Using internal borrowing.

Clearly, to use special revenue funds without replacing them in some way is a way of using reserves from prior years. Second, as we have refinanced some of our debt and pushed back principal payments we have exercised a type of short term borrowing. Third, my view of discussions held by the Pooled Money Investment Board is that board members are unanimous in the belief that we should not go any higher than the current level of internal borrowing in which we have certificates of indebtedness for \$700 million to the State General Fund.

I should also mention that another category of business practice that can jeopardize financial health is failure to life cycle cost capital investments. I mention this as I believe it is critical to continue to require state agencies, especially the Regents institutions, to fully fund maintenance costs of new buildings prior to

construction. Otherwise, as we have learned from the deferred maintenance issue, these costs occur without being accounted, to the detriment of future legislators and taxpayers.

As we began business on July 1, 2008 the state treasurer's balance net of MIP and unemployment on hand in all funds rested at \$3,012,056,112. On June 30, 2009 that amount stood at \$2,316,851,141. We project that cash balances may decline by as much as 50% from current levels over the course of FY10, due to negative cash flows.

Our cash balances are now so low given our commitments that the Office of State Treasurer, the staff at the Pooled Money Investment Board, and the Budget Director are communicating frequently to share data and plan jointly in order to maximize our investments and minimize problems caused by the cash flow shortages that we know will occur.

Summary

It is my opinion that to further dip into special revenue funds is a violation of the trust the State of Kansas has established with the industries affected by those funds. Second, it is my opinion, and I have not heard any disagreement expressed by other members of the Pooled Money Investment Board, that policies which further decrease the state's cash balances will pose substantial risk for our financial health.

I remember clearly hearing former Governor Hayden say that after the recession that caused cutbacks in FY 1987 we should regain a position in which no certificates of indebtedness are required. I think that remains good advice for us today.

Thank you Mr. Chairman for the opportunity to be here today.

Targeting Fee Funds

	FY 2003 Unencumbered Balance	FY 2008 Unencumbered Balance	Number of Funds
All Fee Funds	133,435,834	224,618,554	224

Remove from analysis:

1. Those funds whose ending balances have grown at less than the allowable adjustable rate
2. Those funds designated "Restricted"

The remaining funds:	36,195,187	87,149,598	80
Adjusted Allowable Balance: (2003 balance x 1.1735)		<u>42,475,052</u>	
Excess:		44,674,546	

This group of fee funds collectively have a FY2008 unencumbered balance equal to 15.8% of FY2008 expenditures... a "reserve" of two months.

Attachment 40
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