

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



1420 Arrowhead Road | Topeka, Kansas | 66604-4024
785-273-3600 | 800-432-2471 | 785-273-7580 FAX
www.kasb.org

Testimony before the
House Education Budget Committee
on
HB 2773 – Unencumbered Funds; Local Option Budget
by
Mark Tallman, Associate Executive Director for Advocacy
Kansas Association of School Boards

March 12, 2012

Madam Chair, Members of the Committee:

Thank you for the opportunity to testify on **HB 2773**. As we understand the intent of the bill, it would extend the authority the Legislature provided last year in **SB 111** to transfer money in certain funds for general operating use. It would further require districts to spend the authorized funds next year, or transfer the unused portion of those funds to the local option budget and reduce the LOB mill levy in the following year. Finally, it would require districts to use those funds first to pay any increased regular or at-risk enrollment next year.

KASB supported **SB 111** last session and would support its renewal for another year. If legislators believe districts made relatively little use of that authority, we would ask you to consider the following:

- School districts have increased cash balances in recent years because of frequent late payments by the state. As state general fund ending balances dropped from the statutory 7.5 percent or more to zero or below, the state delayed aid payments to school districts, which required districts to have cash on hand to meet their own expenses, such as payroll, on time. In effect, higher school district balances substituted for the state's general fund balance for cash flow purposes.
- While state revenues appear to have stabilized and the state general fund balance is much healthier, that was not at all clear when school districts were adopting budgets last summer, in the midst of the possible U.S. government default, international debt problems and fears of a double-dip recession.
- Districts may have identified savings last year and increased beginning balances in order to reduce transfers into various funds during the current year. In other words, instead of using **SB 111** to

transfer money out of certain funds, districts simply planned to reduce transfers into those funds. We won't really know what is happening to fund balances until the end of this fiscal year.

- Districts may have made cuts in on-going expenditures rather than use one-time cash balance transfers because they may be unable to replace those transfers in the future.
- Like many businesses, districts may be maintaining or increasing cash balances because of uncertainty over future revenue projections, including:
 - Scheduled expiration of the one-cent sales tax increase next year and calls for elimination of the state income tax which would significantly reduce state revenue growth.
 - Although Governor Brownback's proposed school finance plan would provide each district with a baseline budget level equal to the current formula, the details of that proposal had not been released last summer.
 - Congressional action to reduce the national deficit could result in substantial cuts in federal education aid over the next few years.
- Finally, school districts must make decisions about the level of balances they need for regular cash flow requirements and reasonable reserves for contingencies. An independent study by a CPA firm found that Kansas school districts have less than one month of effective cash reserves, and noted that governmental accounting standards recommend government agencies generally have at least two months in reserve.

The only specify policy adopted by the KASB Delegate Assembly on fund balances reads: “**Contingency Reserves.** Districts should have the ability to carry a reasonable contingency reserve from one fiscal year to the next.” Our members also support allowing local school boards the maximum flexibility to manage their district. We base this on (1) the constitutional duty of school boards to maintain, develop and operate public schools, (2) Kansans' strong belief in local control, and (3) the principle that the best decisions are usually made by those who know the specific circumstances best.

At the same time, we recognize the Legislature has the right to determine how funds are used. The question is whether the additional requirements in **HB 2337** are necessary and prudent. Using the funds authorized by **SB 111** as a reasonable definition of unencumbered funds for generally operating purposes, we would estimate the following:

- **SB 111** funds available at the beginning of this budget year were equal to or less than 7.5 percent of the district general fund plus local option budget in 75 districts representing over 44 percent of total general fund plus LOB expenditures. As noted, 7.5 percent of the state general fund is the statutory minimum, and the Governor and many legislators have expressed a desire to reach that goal.
- **SB 111** funds were equal to or less than 10 percent of the general fund plus LOB in 120 districts with 58.8 percent of total spending. Ten percent is the current level authorized three years ago by the Legislature for the contingency reserve fund, which the House voted 123-1 to extend for three additional years.

- **SB 111** funds were equal to or less than 16.7 percent of the general fund plus LOB in 229 districts with 89.5 percent of total general fund spending. This level represents approximately two months' worth of expenditures, the level recommended by some governmental accounting experts.
- Only 57 districts, with just over 10 percent of expenditures, had **SB 111** balances at the beginning of the current year higher than 16.7 percent of general operating expenditures.

As noted, these are the balances available on July 1 of the current year. It is very possible that cash reserves will be lower at the end of the current year.

Next, KASB attempted to estimate what would happen if **HB 2337** required districts to spend all of the funds authorized by **SB 111**, either in the general fund or LOB.

- Eighteen districts would completely expend these balances.
- Another 97 districts – one-third of all districts – would be below the previous legal contingency fund threshold of 6 percent.
- Another 42 districts would be below 7.5 percent of general operating budgets, for a total of 157 districts with over 70 percent of expenditures.
- Another 40 districts would be below the current 10 percent contingency fund level.
- A total of 211 districts with nearly 97 percent of expenditures would be at or below the two months expenditures level.

KASB does not believe it makes sense to require that districts reduce cash balances below levels that have been approved by the Legislature for its own budgeting or for school districts in the past. If the Legislature wants to see a reduction in cash balances, it could simply let the contingency fund limit drop from 10 percent to 6 percent next year as it is scheduled to do. We believe it is far more prudent to limit balances to an appropriate percentage, rather than require all districts to reduce balances by a fixed amount per pupil if the Legislature believes there are excessive reserves in certain districts or funds.

We also do not believe it makes sense to require districts to spend significant amounts of cash balances, which are one-time revenues, in one year with no plan for replacing those revenues. This is especially true of expenditures on personnel. Using cash balances to increase spending on instruction, for example, means hiring more teachers and classroom aides. Without a plan to replace those funds the following year, those positions will have to be eliminated.

KASB believes that as state revenues stabilize, payments are again made in a timely fashion, and districts see a longer-range plan for state support, cash balances will come down on their own. This is especially true if multi-year funding plan is approved. If the Legislature wants to require a reduction in certain fund balances, it should be based on specific threshold levels, allow flexibility for local circumstances, and be phased-in over time.

Thank you for your consideration.

School District Cash Balances July 1 - 2006-2011

		Non-USD Funds Administered by USDs				
	USD Total	Historical Museum	Public Lib. Bd.	Pub. Lib. Emp. Ben.	Rec. Comm.	Rec. Com. Emp. Ben.
2006	1,163,505,241	23,088	5,279,368	669,345	9,417,521	1,216,312
2007	1,241,380,417	33,508	5,058,974	876,961	8,938,645	1,488,840
2008	1,375,139,138	36,223	5,194,133	850,339	9,599,757	1,299,345
2009	1,504,829,912	45,233	4,246,678	789,872	9,628,162	1,311,813
2010	1,572,903,869	53,913	5,112,979	742,542	9,348,332	1,181,335
2011	1,713,870,651	59,856	6,209,908	986,851	9,693,551	1,302,004
\$ Change	550,365,410	36,768	930,540	317,506	276,030	85,692
% Change	47.3%	159.3%	17.6%	47.4%	2.9%	7.0%

Constitutionally Restricted Funds (Local Mill Levies)

	Capital Outlay	Bond & Interest 1	Bond & Interest 2	Special Liability	No Fund Warrants	Special Assess.	Adult Education	Group Total	% of Cash Total
2006	364,204,808	283,535,871	15,610,800	7,339,589	49,436	5,865,401	2,505,807	679,111,712	58.4%
2007	383,995,018	290,843,116	16,529,146	8,480,038	50,116	4,991,340	1,217,386	706,106,160	56.9%
2008	449,291,653	300,989,612	19,551,173	8,733,690	0	5,982,252	1,300,921	785,849,301	57.1%
2009	451,672,840	327,700,705	16,550,982	8,693,872	0	5,926,934	1,368,027	811,913,360	54.0%
2010	429,794,605	349,486,618	12,355,705	7,230,830	42,902	5,041,797	1,237,066	805,189,523	51.2%
2011	470,822,923	352,745,579	13,415,458	6,851,816	127,016	3,706,427	983,074	848,652,293	49.5%
\$ Change	106,618,115	69,209,708	-2,195,342	-487,773	77,580	-2,158,974	-1,522,733		
% Change	29.3%	24.4%	-14.1%	-6.6%	156.9%	-36.8%	-60.8%		

Other Effectively Restricted Funds

	Federal Funds	Gifts/Grants	School Retire.	Special Reserve	Textbook	Group Total	% of Cash Total
2006	150,948	21,269,478	314,918	56,697,898	39,054,872	117,488,114	10.1%
2007	2,744,259	23,557,447	257,432	54,221,927	39,971,840	120,752,905	9.7%
2008	3,666,675	22,756,045	438,674	70,604,187	37,781,758	135,247,339	9.8%
2009	3,827,639	23,468,699	504,675	86,098,237	43,286,401	157,185,651	10.4%
2010	1,067,258	24,022,841	440,206	102,361,425	50,621,897	178,513,627	11.3%
2011	4,786,796	20,381,080	889,717	103,063,982	54,257,210	183,378,785	10.7%
\$ Change	4,635,848	-888,398	574,799	46,366,084	15,202,338		
% Change	3071.2%	-4.2%	182.5%	81.8%	38.9%		

Funds to Cover Expenses until Revenues are Received; Funds with Summer Expenses

	Special Ed.	Sped Coop	Summer Sch.	Food Service	Group Total	% of Cash Total
2006	130,416,781	19,056,607	8,202,858	33,900,433	191,576,679	16.5%
2007	149,536,176	22,649,907	7,735,683	38,077,263	217,999,029	17.6%
2008	163,666,930	27,090,889	6,964,103	36,928,843	234,650,765	17.1%
2009	183,341,090	24,114,960	5,971,828	41,223,348	254,651,226	16.9%
2010	181,078,898	35,121,588	5,099,631	46,082,491	267,382,608	17.0%
2011	209,691,371	51,495,094	4,646,232	53,931,627	319,764,324	18.7%
\$ Change	79,274,590	32,438,487	-3,556,626	20,031,194		
% Change	60.8%	170.2%	-43.4%	59.1%		

General Education Operating Funds

	Contingency Res.	General Fund	Supp. General	Virtual Ed.	Declining Enroll.	Cost of Living	Ancillary	Prof. Develop.	Tuition Reimb.	Activities
2006	97,636,498	1,600,933	39,358,766		0	0		10,184,305	209,739	
2007	107,425,894	1,281,800	38,845,906		0	0		11,644,420	336,372	
2008	119,016,020	1,381,116	42,148,769		0	0		12,617,382	44,409	
2009	175,712,033	1,435,657	42,183,718	915,204	0	0		13,400,850	65,878	
2010	194,276,118	598,170	43,091,299	2,112,120	0	0		15,165,095	14,349	
2011	198,767,766	1,670,107	40,873,956	4,064,565	661,279	1,183,772	2,571,600	15,055,381	15,822	8,250,908
\$ Change	101,131,268	69,174	1,515,190	4,064,565	661,279	1,183,772	2,571,600	4,871,076	-193,917	8,250,908
% Change	103.6%	4.3%	3.8%	N.A.	N.A.	N.A.	N.A.	47.8%	-92.5%	N.A.

Special Education; Restricted Weightings; Early Childhood

	At Risk (4yr Old)	At Risk (K-12)	Bilingual	Extra Sch.	Voc. Ed.	Area Vocational	PAT	Adult Supp. Ed.	Driver Training	Group Total
2006	602,051	3,720,615	661,051	2,178,502	2,668,059	6,891,671	2,005,311	233,599	7,377,636	175,328,736
2007	1,082,436	9,625,158	1,324,905	2,332,468	4,497,365	7,880,680	2,275,155	233,430	7,736,334	196,522,323
2008	1,741,581	12,572,940	1,668,342	2,659,790	6,575,701	8,558,360	2,130,185	204,911	8,072,227	219,391,733
2009	2,532,263	17,388,282	3,435,130	2,385,556	10,827,870		2,220,704	252,131	8,324,399	281,079,675
2010	3,651,510	28,565,629	5,832,170	2,389,785	15,771,083		2,516,827	267,311	7,566,645	321,818,111
2011	4,835,973	41,527,138	6,858,050	3,368,448	20,989,708		3,145,624	290,794	7,944,358	362,075,249
\$ Change	4,233,922	37,806,523	6,196,999	1,189,946	18,321,649	-6,891,671	1,140,313	57,195	566,722	
% Change	703.2%	1016.1%	937.4%	54.6%	686.7%	-100.0%	56.9%	24.5%	7.7%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
231	Gardner Edgerton	\$ 37,983	6,017.9	\$ 1,396,153	\$ (1,358,170)	\$ 37,256,919	0.1%		-3.6%	
432	Victoria	\$ 6,041	451.7	\$ 104,794	\$ (98,753)	\$ 2,633,530	0.2%		-3.7%	
312	Haven Public Schools	\$ 125,192	1,530.0	\$ 354,960	\$ (229,768)	\$ 9,004,956	1.4%		-2.6%	
489	Hays	\$ 431,461	3,835.7	\$ 889,882	\$ (458,422)	\$ 23,354,069	1.8%		-2.0%	
353	Wellington	\$ 275,293	2,186.2	\$ 507,198	\$ (231,906)	\$ 13,975,208	2.0%		-1.7%	
247	Cherokee	\$ 140,992	1,205.9	\$ 279,769	\$ (138,777)	\$ 7,073,063	2.0%		-2.0%	
367	Osawatomie	\$ 218,859	1,749.7	\$ 405,930	\$ (187,071)	\$ 10,311,724	2.1%		-1.8%	
465	Winfield	\$ 414,437	3,191.1	\$ 740,335	\$ (325,898)	\$ 19,219,587	2.2%		-1.7%	
376	Sterling	\$ 119,593	922.6	\$ 214,043	\$ (94,450)	\$ 5,355,236	2.2%		-1.8%	
438	Skyline Schools	\$ 96,103	645.6	\$ 149,779	\$ (53,676)	\$ 3,860,655	2.5%		-1.4%	
366	Woodson	\$ 122,846	818.6	\$ 189,915	\$ (67,070)	\$ 4,587,386	2.7%		-1.5%	
479	Crest	\$ 71,222	445.4	\$ 103,333	\$ (32,111)	\$ 2,304,920	3.1%		-1.4%	
399	Paradise	\$ 63,653	320.3	\$ 74,310	\$ (10,657)	\$ 1,882,686	3.4%		-0.6%	
470	Arkansas City	\$ 763,685	4,007.0	\$ 929,624	\$ (165,939)	\$ 21,833,020	3.5%		-0.8%	
289	Wellsville	\$ 254,479	1,226.1	\$ 284,455	\$ (29,976)	\$ 7,248,316	3.5%		-0.4%	
357	Belle Plaine	\$ 229,679	1,015.1	\$ 235,503	\$ (5,824)	\$ 6,392,746	3.6%		-0.1%	
102	Cimarron-Ensign	\$ 228,704	1,116.6	\$ 259,051	\$ (30,347)	\$ 5,984,208	3.8%		-0.5%	
275	Triplains	\$ 43,156	192.3	\$ 44,614	\$ (1,458)	\$ 1,117,114	3.9%		-0.1%	
385	Andover	\$ 1,480,147	5,860.3	\$ 1,359,590	\$ 120,558	\$ 34,670,342	4.3%		0.3%	
345	Seaman	\$ 1,200,262	4,587.0	\$ 1,064,184	\$ 136,078	\$ 27,596,010	4.3%		0.5%	
444	Little River	\$ 135,527	585.1	\$ 135,743	\$ (216)	\$ 3,078,575	4.4%		0.0%	
421	Lyndon	\$ 185,120	738.7	\$ 171,378	\$ 13,742	\$ 4,106,366	4.5%		0.3%	
212	Northern Valley	\$ 115,348	435.7	\$ 101,082	\$ 14,265	\$ 2,471,838	4.7%		0.6%	
230	Spring Hill	\$ 984,932	3,400.9	\$ 789,009	\$ 195,923	\$ 19,728,370	5.0%		1.0%	
512	Shawnee Mission Pub Sch	\$ 10,475,161	34,687.1	\$ 8,047,407	\$ 2,427,754	\$ 207,036,637	5.1%		1.2%	
299	Sylvan Grove	\$ 130,424	490.0	\$ 113,680	\$ 16,744	\$ 2,572,574	5.1%		0.7%	
464	Tonganoxie	\$ 705,170	2,293.4	\$ 532,069	\$ 173,101	\$ 13,847,692	5.1%		1.3%	
461	Neodesha	\$ 341,137	1,212.0	\$ 281,184	\$ 59,953	\$ 6,673,585	5.1%		0.9%	
267	Renwick	\$ 722,790	2,297.8	\$ 533,090	\$ 189,700	\$ 14,100,672	5.1%		1.3%	
293	Quinter Public Schools	\$ 156,081	500.0	\$ 116,000	\$ 40,081	\$ 3,012,240	5.2%		1.3%	
240	Twin Valley	\$ 299,840	978.6	\$ 227,035	\$ 72,805	\$ 5,763,820	5.2%		1.3%	
320	Wamego	\$ 606,005	1,815.3	\$ 421,150	\$ 184,855	\$ 11,485,252	5.3%		1.6%	
103	Cheylin	\$ 104,754	336.5	\$ 78,068	\$ 26,686	\$ 1,940,463	5.4%		1.4%	
284	Chase County	\$ 217,136	677.1	\$ 157,087	\$ 60,049	\$ 4,007,496	5.4%		1.5%	
313	Buhler	\$ 971,930	2,752.0	\$ 638,464	\$ 333,466	\$ 17,264,688	5.6%		1.9%	
448	Inman	\$ 236,606	697.6	\$ 161,843	\$ 74,762	\$ 4,201,223	5.6%		1.8%	
111	Doniphan West Schools	\$ 294,052	652.2	\$ 151,310	\$ 142,741	\$ 5,210,842	5.6%		2.7%	
344	Pleasanton	\$ 187,136	601.2	\$ 139,478	\$ 47,657	\$ 3,196,292	5.9%		1.5%	
348	Baldwin City	\$ 648,467	1,880.0	\$ 436,160	\$ 212,307	\$ 11,024,582	5.9%		1.9%	
272	Waconda	\$ 227,885	689.2	\$ 159,894	\$ 67,991	\$ 3,827,282	6.0%		1.8%	
381	Spearville	\$ 200,332	584.4	\$ 135,581	\$ 64,751	\$ 3,356,893	6.0%		1.9%	
249	Frontenac Public Schools	\$ 435,808	1,291.2	\$ 299,558	\$ 136,250	\$ 7,283,958	6.0%		1.9%	
114	Riverside	\$ 403,276	1,244.5	\$ 288,724	\$ 114,552	\$ 6,725,499	6.0%		1.7%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
434	Santa Fe Trail	\$ 614,755	1,640.9	\$ 380,689	\$ 234,066	\$ 10,082,738	6.1%		2.3%	
509	South Haven	\$ 157,024	423.2	\$ 98,182	\$ 58,841	\$ 2,566,936	6.1%		2.3%	
382	Pratt	\$ 610,377	1,607.0	\$ 372,824	\$ 237,553	\$ 9,756,808	6.3%		2.4%	
331	Kingman - Norwich	\$ 593,669	1,508.4	\$ 349,949	\$ 243,720	\$ 9,443,379	6.3%		2.6%	
500	Kansas City	\$ 11,229,796	31,156.7	\$ 7,228,354	\$ 4,001,442	\$ 178,200,042	6.3%		2.2%	
274	Oakley	\$ 268,255	696.8	\$ 161,658	\$ 106,597	\$ 4,253,445	6.3%		2.5%	
297	St Francis Comm Sch	\$ 192,359	512.2	\$ 118,830	\$ 73,529	\$ 2,950,706	6.5%		2.5%	
233	Olathe	\$ 14,254,669	36,055.3	\$ 8,364,830	\$ 5,889,839	\$ 218,238,646	6.5%		2.7%	
310	Fairfield	\$ 237,926	607.2	\$ 140,870	\$ 97,056	\$ 3,626,475	6.6%		2.7%	
352	Goodland	\$ 560,213	1,534.8	\$ 356,074	\$ 204,140	\$ 8,537,897	6.6%		2.4%	
256	Marmaton Valley	\$ 240,876	627.5	\$ 145,580	\$ 95,296	\$ 3,648,788	6.6%		2.6%	
364	Marysville	\$ 455,919	1,125.9	\$ 261,209	\$ 194,710	\$ 6,899,468	6.6%		2.8%	
373	Newton	\$ 1,819,409	4,701.5	\$ 1,090,748	\$ 728,661	\$ 27,234,540	6.7%		2.7%	
511	Attica	\$ 122,233	311.7	\$ 72,314	\$ 49,919	\$ 1,814,739	6.7%		2.8%	
260	Derby	\$ 3,212,881	8,035.6	\$ 1,864,259	\$ 1,348,621	\$ 46,776,589	6.9%		2.9%	
333	Concordia	\$ 659,986	1,620.6	\$ 375,979	\$ 284,007	\$ 9,582,156	6.9%		3.0%	
462	Central	\$ 256,304	641.9	\$ 148,921	\$ 107,383	\$ 3,674,306	7.0%		2.9%	
408	Marion-Florence	\$ 376,675	939.5	\$ 217,964	\$ 158,711	\$ 5,389,610	7.0%		2.9%	
481	Rural Vista	\$ 271,826	683.2	\$ 158,502	\$ 113,324	\$ 3,796,460	7.2%		3.0%	
204	Bonner Springs	\$ 1,352,493	3,222.0	\$ 747,504	\$ 604,989	\$ 18,887,900	7.2%		3.2%	
491	Eudora	\$ 826,063	1,907.0	\$ 442,424	\$ 383,639	\$ 11,526,629	7.2%		3.3%	
259	Wichita	\$ 29,403,953	71,657.1	\$ 16,624,447	\$ 12,779,506	\$ 409,759,872	7.2%		3.1%	
251	North Lyon County	\$ 340,835	836.6	\$ 194,091	\$ 146,743	\$ 4,743,872	7.2%		3.1%	
457	Garden City	\$ 4,220,566	10,908.5	\$ 2,530,772	\$ 1,689,794	\$ 58,489,324	7.2%		2.9%	
420	Osage City	\$ 425,216	1,064.1	\$ 246,871	\$ 178,344	\$ 5,878,753	7.2%		3.0%	
361	Anthony-Harper	\$ 620,487	1,481.7	\$ 343,754	\$ 276,732	\$ 8,527,216	7.3%		3.2%	
410	Durham-Hillsboro-Lehigh	\$ 430,154	953.0	\$ 221,096	\$ 209,058	\$ 5,888,097	7.3%		3.6%	
327	Ellsworth	\$ 433,649	1,002.0	\$ 232,464	\$ 201,185	\$ 5,912,151	7.3%		3.4%	
358	Oxford	\$ 257,886	577.2	\$ 133,910	\$ 123,975	\$ 3,503,917	7.4%		3.5%	
340	Jefferson West	\$ 579,811	1,302.5	\$ 302,180	\$ 277,631	\$ 7,837,372	7.4%		3.5%	
480	Liberal	\$ 2,619,073	7,159.7	\$ 1,661,050	\$ 958,022	\$ 35,045,488	7.5%		2.7%	
445	Coffeyville	\$ 1,184,674	2,648.1	\$ 614,359	\$ 570,315	\$ 15,752,932	7.5%	44.4%	3.6%	
252	Southern Lyon County	\$ 395,179	887.9	\$ 205,993	\$ 189,186	\$ 5,219,613	7.6%		3.6%	
365	Garnett	\$ 746,008	1,669.4	\$ 387,301	\$ 358,707	\$ 9,774,854	7.6%		3.7%	
202	Turner-Kansas City	\$ 2,518,414	5,763.9	\$ 1,337,225	\$ 1,181,189	\$ 32,928,755	7.6%		3.6%	
282	West Elk	\$ 301,208	640.2	\$ 148,526	\$ 152,681	\$ 3,901,818	7.7%		3.9%	
338	Valley Falls	\$ 318,406	700.9	\$ 162,609	\$ 155,797	\$ 4,086,107	7.8%		3.8%	
208	Wakeeney	\$ 305,280	637.8	\$ 147,970	\$ 157,311	\$ 3,892,281	7.8%		4.0%	
205	Bluestem	\$ 443,963	945.1	\$ 219,263	\$ 224,699	\$ 5,601,111	7.9%		4.0%	
250	Pittsburg	\$ 1,817,861	3,810.7	\$ 884,082	\$ 933,779	\$ 22,736,043	8.0%		4.1%	
337	Royal Valley	\$ 707,923	1,459.8	\$ 338,674	\$ 369,250	\$ 8,718,954	8.1%		4.2%	
258	Humboldt	\$ 430,624	1,034.2	\$ 239,934	\$ 190,689	\$ 5,299,346	8.1%		3.6%	
506	Labette County	\$ 1,112,978	2,239.5	\$ 519,564	\$ 593,414	\$ 13,607,086	8.2%		4.4%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
217	Rolla	\$ 185,841	407.1	\$ 94,447	\$ 91,394	\$ 2,262,798	8.2%		4.0%	
266	Maize	\$ 3,999,953	8,084.5	\$ 1,875,604	\$ 2,124,349	\$ 48,554,124	8.2%		4.4%	
374	Sublette	\$ 455,503	933.4	\$ 216,549	\$ 238,954	\$ 5,234,725	8.7%		4.6%	
257	Iola	\$ 1,065,965	1,972.1	\$ 457,527	\$ 608,438	\$ 12,147,695	8.8%		5.0%	
417	Morris County	\$ 643,190	1,236.2	\$ 286,798	\$ 356,392	\$ 7,256,810	8.9%		4.9%	
286	Chautauqua Co Community	\$ 320,629	665.6	\$ 154,419	\$ 166,210	\$ 3,592,896	8.9%		4.6%	
336	Holton	\$ 840,657	1,621.7	\$ 376,234	\$ 464,423	\$ 9,303,984	9.0%		5.0%	
404	Riverton	\$ 668,742	1,282.3	\$ 297,494	\$ 371,249	\$ 7,391,031	9.0%		5.0%	
423	Moundridge	\$ 373,591	698.9	\$ 162,145	\$ 211,446	\$ 4,125,375	9.1%		5.1%	
243	Lebo-Waverly	\$ 442,473	857.2	\$ 198,870	\$ 243,603	\$ 4,871,482	9.1%		5.0%	
223	Barnes	\$ 337,400	641.8	\$ 148,898	\$ 188,503	\$ 3,696,260	9.1%		5.1%	
285	Cedar Vale	\$ 162,519	344.4	\$ 79,901	\$ 82,618	\$ 1,779,568	9.1%		4.6%	
477	Ingalls	\$ 230,211	461.0	\$ 106,952	\$ 123,259	\$ 2,506,303	9.2%		4.9%	
458	Basehor-Linwood	\$ 1,503,298	2,735.5	\$ 634,636	\$ 868,662	\$ 16,149,182	9.3%		5.4%	
446	Independence	\$ 1,379,877	2,808.4	\$ 651,549	\$ 728,328	\$ 14,775,984	9.3%		4.9%	
273	Beloit	\$ 746,341	1,137.6	\$ 263,923	\$ 482,418	\$ 7,940,347	9.4%		6.1%	
356	Conway Springs	\$ 456,505	861.9	\$ 199,961	\$ 256,544	\$ 4,833,128	9.4%		5.3%	
359	Argonia Public Schools	\$ 187,950	353.9	\$ 82,105	\$ 105,845	\$ 1,988,356	9.5%		5.3%	
218	Elkhart	\$ 738,503	1,466.3	\$ 340,182	\$ 398,321	\$ 7,812,480	9.5%		5.1%	
108	Washington Co. Schools	\$ 422,756	709.8	\$ 164,674	\$ 258,082	\$ 4,461,595	9.5%		5.8%	
508	Baxter Springs	\$ 797,181	1,593.4	\$ 369,669	\$ 427,513	\$ 8,372,454	9.5%		5.1%	
402	Augusta	\$ 1,555,961	2,746.5	\$ 637,188	\$ 918,773	\$ 16,313,540	9.5%		5.6%	
210	Hugoton Public Schools	\$ 902,623	1,748.9	\$ 405,745	\$ 496,879	\$ 9,447,120	9.6%		5.3%	
246	Northeast	\$ 538,293	971.3	\$ 225,342	\$ 312,952	\$ 5,589,854	9.6%		5.6%	
418	McPherson	\$ 1,751,403	2,808.8	\$ 651,642	\$ 1,099,762	\$ 18,020,902	9.7%		6.1%	
229	Blue Valley	\$ 17,123,409	29,258.7	\$ 6,788,018	\$ 10,335,391	\$ 175,469,993	9.8%		5.9%	
459	Bucklin	\$ 250,257	490.0	\$ 113,680	\$ 136,577	\$ 2,559,900	9.8%		5.3%	
460	Hesston	\$ 689,277	1,191.2	\$ 276,358	\$ 412,919	\$ 7,014,614	9.8%		5.9%	
393	Solomon	\$ 339,117	611.8	\$ 141,938	\$ 197,180	\$ 3,428,928	9.9%		5.8%	
493	Columbus	\$ 968,118	1,649.7	\$ 382,730	\$ 585,388	\$ 9,764,555	9.9%		6.0%	
412	Hoxie Community Schools	\$ 317,921	544.6	\$ 126,347	\$ 191,574	\$ 3,198,458	9.9%		6.0%	
234	Fort Scott	\$ 1,388,389	2,663.4	\$ 617,909	\$ 770,480	\$ 13,936,924	10.0%		5.5%	
378	Riley County	\$ 646,745	1,188.4	\$ 275,709	\$ 371,036	\$ 6,479,359	10.0%		5.7%	
271	Stockton	\$ 307,407	508.6	\$ 117,995	\$ 189,412	\$ 3,073,881	10.0%	58.8%	6.2%	
396	Douglass Public Schools	\$ 684,710	1,119.5	\$ 259,724	\$ 424,986	\$ 6,800,761	10.1%		6.2%	
466	Scott County	\$ 814,470	1,420.0	\$ 329,440	\$ 485,030	\$ 8,040,620	10.1%		6.0%	
253	Emporia	\$ 3,799,171	6,580.0	\$ 1,526,560	\$ 2,272,611	\$ 37,333,846	10.2%		6.1%	
255	South Barber	\$ 264,088	441.5	\$ 102,428	\$ 161,660	\$ 2,592,970	10.2%		6.2%	
265	Goddard	\$ 3,932,393	6,608.3	\$ 1,533,126	\$ 2,399,267	\$ 38,592,526	10.2%		6.2%	
242	Weskan	\$ 142,918	252.0	\$ 58,464	\$ 84,454	\$ 1,398,764	10.2%		6.0%	
232	De Soto	\$ 4,962,415	8,391.8	\$ 1,946,898	\$ 3,015,517	\$ 48,274,429	10.3%		6.2%	
237	Smith Center	\$ 477,193	720.1	\$ 167,063	\$ 310,130	\$ 4,616,605	10.3%		6.7%	
200	Greeley County Schools	\$ 245,656	429.3	\$ 99,598	\$ 146,059	\$ 2,375,735	10.3%		6.1%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
220	Ashland	\$ 249,489	428.2	\$ 99,342	\$ 150,146	\$ 2,395,036	10.4%		6.3%	
416	Louisburg	\$ 1,263,579	2,030.6	\$ 471,099	\$ 792,480	\$ 12,079,265	10.5%		6.6%	
321	Kaw Valley	\$ 1,073,245	1,641.2	\$ 380,758	\$ 692,486	\$ 10,180,012	10.5%		6.8%	
225	Fowler	\$ 211,343	358.3	\$ 83,126	\$ 128,218	\$ 2,002,209	10.6%		6.4%	
268	Cheney	\$ 719,145	1,146.7	\$ 266,034	\$ 453,110	\$ 6,800,569	10.6%		6.7%	
449	Easton	\$ 698,352	1,104.4	\$ 256,221	\$ 442,131	\$ 6,596,676	10.6%		6.7%	
329	Mill Creek Valley	\$ 518,076	810.9	\$ 188,129	\$ 329,947	\$ 4,892,119	10.6%		6.7%	
269	Palco	\$ 214,667	322.9	\$ 74,913	\$ 139,754	\$ 2,025,977	10.6%		6.9%	
487	Herington	\$ 540,070	926.5	\$ 214,948	\$ 325,122	\$ 5,092,212	10.6%		6.4%	
440	Halstead	\$ 755,877	1,241.1	\$ 287,935	\$ 467,942	\$ 7,053,373	10.7%		6.6%	
325	Phillipsburg	\$ 663,395	971.3	\$ 225,342	\$ 438,053	\$ 6,175,414	10.7%		7.1%	
386	Madison-Virgil	\$ 289,892	472.2	\$ 109,550	\$ 180,342	\$ 2,687,020	10.8%		6.7%	
203	Piper-Kansas City	\$ 1,318,191	2,085.4	\$ 483,813	\$ 834,378	\$ 12,210,133	10.8%		6.8%	
452	Stanton County	\$ 523,588	871.3	\$ 202,142	\$ 321,446	\$ 4,845,706	10.8%		6.6%	
306	Southeast Of Saline	\$ 698,466	1,135.0	\$ 263,320	\$ 435,146	\$ 6,414,252	10.9%		6.8%	
347	Kinsley-Offerle	\$ 462,898	681.6	\$ 158,131	\$ 304,767	\$ 4,231,934	10.9%		7.2%	
501	Topeka Public Schools	\$ 13,377,711	19,353.1	\$ 4,489,919	\$ 8,887,791	\$ 122,273,055	10.9%		7.3%	
498	Valley Heights	\$ 442,351	657.6	\$ 152,563	\$ 289,788	\$ 4,042,311	10.9%		7.2%	
450	Shawnee Heights	\$ 2,880,256	4,441.3	\$ 1,030,382	\$ 1,849,874	\$ 26,302,854	11.0%		7.0%	
419	Canton-Galva	\$ 432,690	673.9	\$ 156,345	\$ 276,345	\$ 3,931,142	11.0%		7.0%	
415	Hiawatha	\$ 922,555	1,378.6	\$ 319,835	\$ 602,720	\$ 8,338,877	11.1%		7.2%	
101	Erie-Galesburg	\$ 671,010	1,026.0	\$ 238,032	\$ 432,978	\$ 6,059,457	11.1%		7.1%	
350	St John-Hudson	\$ 372,608	559.1	\$ 129,711	\$ 242,897	\$ 3,362,835	11.1%		7.2%	
323	Rock Creek	\$ 832,040	1,297.6	\$ 301,043	\$ 530,996	\$ 7,490,461	11.1%		7.1%	
235	Uniontown	\$ 486,111	863.1	\$ 200,239	\$ 285,872	\$ 4,371,470	11.1%		6.5%	
262	Valley Center Pub Sch	\$ 2,185,519	3,487.3	\$ 809,054	\$ 1,376,465	\$ 19,625,176	11.1%		7.0%	
437	Auburn Washburn	\$ 4,905,781	7,020.9	\$ 1,628,849	\$ 3,276,933	\$ 43,907,159	11.2%		7.5%	
360	Caldwell	\$ 319,602	472.9	\$ 109,713	\$ 209,889	\$ 2,857,734	11.2%		7.3%	
377	Atchison Co Comm Schools	\$ 775,242	1,080.4	\$ 250,653	\$ 524,589	\$ 6,909,732	11.2%		7.6%	
390	Hamilton	\$ 145,059	218.6	\$ 50,715	\$ 94,344	\$ 1,284,739	11.3%		7.3%	
332	Cunningham	\$ 269,063	382.5	\$ 88,740	\$ 180,323	\$ 2,361,381	11.4%		7.6%	
388	Ellis	\$ 432,751	651.0	\$ 151,032	\$ 281,719	\$ 3,785,438	11.4%		7.4%	
342	McLouth	\$ 576,194	836.5	\$ 194,068	\$ 382,126	\$ 5,037,524	11.4%		7.6%	
447	Cherryvale	\$ 930,781	1,503.6	\$ 348,835	\$ 581,946	\$ 7,788,786	12.0%		7.5%	72.1%
384	Blue Valley	\$ 315,540	430.7	\$ 99,922	\$ 215,618	\$ 2,632,490	12.0%		8.2%	
443	Dodge City	\$ 6,929,508	10,066.7	\$ 2,335,474	\$ 4,594,033	\$ 57,723,296	12.0%		8.0%	
380	Vermillion	\$ 583,503	863.2	\$ 200,262	\$ 383,241	\$ 4,859,847	12.0%		7.9%	
429	Troy Public Schools	\$ 406,580	593.0	\$ 137,576	\$ 269,004	\$ 3,341,464	12.2%		8.1%	
298	Lincoln	\$ 454,272	648.4	\$ 150,429	\$ 303,843	\$ 3,727,714	12.2%		8.2%	
245	LeRoy-Gridley	\$ 327,829	451.2	\$ 104,678	\$ 223,150	\$ 2,688,884	12.2%		8.3%	
383	Manhattan-Ogden	\$ 5,733,824	7,877.1	\$ 1,827,487	\$ 3,906,337	\$ 46,746,520	12.3%		8.4%	
362	Prairie View	\$ 1,206,998	1,545.3	\$ 358,510	\$ 848,489	\$ 9,805,662	12.3%		8.7%	
288	Central Heights	\$ 697,941	1,074.0	\$ 249,168	\$ 448,773	\$ 5,644,628	12.4%		8.0%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
248	Girard	\$ 1,100,714	1,588.7	\$ 368,578	\$ 732,136	\$ 8,857,752	12.4%		8.3%	
113	Prairie Hills	\$ 1,458,940	1,734.2	\$ 402,334	\$ 1,056,606	\$ 11,709,606	12.5%		9.0%	
311	Pretty Prairie	\$ 364,631	494.2	\$ 114,654	\$ 249,976	\$ 2,922,446	12.5%		8.6%	
339	Jefferson County North	\$ 597,955	789.9	\$ 183,257	\$ 414,699	\$ 4,754,244	12.6%		8.7%	
309	Nickerson	\$ 1,323,706	1,752.2	\$ 406,510	\$ 917,196	\$ 10,502,838	12.6%		8.7%	
281	Graham County	\$ 480,504	656.1	\$ 152,215	\$ 328,289	\$ 3,809,327	12.6%		8.6%	
219	Minneola	\$ 337,946	478.9	\$ 111,105	\$ 226,842	\$ 2,652,630	12.7%		8.6%	
372	Silver Lake	\$ 812,886	1,077.4	\$ 249,957	\$ 562,930	\$ 6,290,785	12.9%		8.9%	
398	Peabody-Burns	\$ 450,969	563.8	\$ 130,802	\$ 320,168	\$ 3,472,103	13.0%		9.2%	
112	Central Plains	\$ 923,084	971.1	\$ 225,295	\$ 697,789	\$ 7,098,206	13.0%		9.8%	
305	Salina	\$ 7,520,383	9,275.9	\$ 2,152,009	\$ 5,368,374	\$ 57,798,013	13.0%		9.3%	
431	Hoisington	\$ 827,090	1,083.0	\$ 251,256	\$ 575,834	\$ 6,267,062	13.2%		9.2%	
211	Norton Community Schools	\$ 947,444	1,147.3	\$ 266,174	\$ 681,270	\$ 7,155,959	13.2%		9.5%	
490	El Dorado	\$ 2,038,123	2,567.6	\$ 595,683	\$ 1,442,440	\$ 15,343,837	13.3%		9.4%	
394	Rose Hill Public Schools	\$ 1,724,663	2,108.6	\$ 489,195	\$ 1,235,468	\$ 12,922,142	13.3%		9.6%	
453	Leavenworth	\$ 4,362,118	5,186.0	\$ 1,203,152	\$ 3,158,966	\$ 32,436,947	13.4%		9.7%	
315	Colby Public Schools	\$ 1,121,526	1,385.0	\$ 321,320	\$ 800,206	\$ 8,337,141	13.5%		9.6%	
363	Holcomb	\$ 1,165,938	1,537.1	\$ 356,607	\$ 809,331	\$ 8,624,762	13.5%		9.4%	
270	Plainville	\$ 509,288	640.2	\$ 148,526	\$ 360,762	\$ 3,755,180	13.6%		9.6%	
209	Moscow Public Schools	\$ 298,385	409.3	\$ 94,958	\$ 203,427	\$ 2,189,878	13.6%		9.3%	
283	Elk Valley	\$ 277,388	406.2	\$ 94,238	\$ 183,150	\$ 2,035,310	13.6%		9.0%	
482	Dighton	\$ 352,229	442.2	\$ 102,590	\$ 249,639	\$ 2,583,563	13.6%		9.7%	
409	Atchison Public Schools	\$ 1,936,165	2,325.6	\$ 539,539	\$ 1,396,626	\$ 14,081,288	13.7%		9.9%	
341	Oskaloosa Public Schools	\$ 796,832	951.7	\$ 220,794	\$ 576,038	\$ 5,761,570	13.8%		10.0%	
343	Perry Public Schools	\$ 1,240,227	1,436.7	\$ 333,314	\$ 906,913	\$ 8,957,578	13.8%		10.1%	
241	Wallace County Schools	\$ 295,024	417.6	\$ 96,883	\$ 198,141	\$ 2,116,922	13.9%		9.4%	
492	Flinthills	\$ 409,198	512.4	\$ 118,877	\$ 290,321	\$ 2,935,438	13.9%		9.9%	
368	Paola	\$ 2,158,916	2,576.1	\$ 597,655	\$ 1,561,261	\$ 15,309,769	14.1%		10.2%	
436	Caney Valley	\$ 1,008,489	1,379.5	\$ 320,044	\$ 688,445	\$ 7,118,670	14.2%		9.7%	
473	Chapman	\$ 1,373,013	1,783.7	\$ 413,818	\$ 959,194	\$ 9,688,769	14.2%		9.9%	
263	Mulvane	\$ 1,851,123	2,186.4	\$ 507,245	\$ 1,343,878	\$ 13,039,876	14.2%		10.3%	
244	Burlington	\$ 1,179,859	1,302.5	\$ 302,180	\$ 877,679	\$ 8,306,618	14.2%		10.6%	
454	Burlingame Public School	\$ 440,424	573.5	\$ 133,052	\$ 307,372	\$ 3,099,960	14.2%		9.9%	
290	Ottawa	\$ 2,742,685	3,269.1	\$ 758,431	\$ 1,984,253	\$ 19,218,764	14.3%		10.3%	
375	Circle	\$ 1,894,367	2,295.5	\$ 532,556	\$ 1,361,811	\$ 13,269,586	14.3%		10.3%	
351	Macksville	\$ 437,184	545.2	\$ 126,486	\$ 310,698	\$ 3,059,406	14.3%		10.2%	
397	Centre	\$ 456,159	595.5	\$ 138,156	\$ 318,003	\$ 3,147,588	14.5%		10.1%	
411	Goessel	\$ 416,850	464.4	\$ 107,741	\$ 309,110	\$ 2,852,691	14.6%		10.8%	
471	Dexter	\$ 240,027	329.0	\$ 76,328	\$ 163,699	\$ 1,627,566	14.7%		10.1%	
469	Lansing	\$ 2,819,653	2,999.3	\$ 695,838	\$ 2,123,815	\$ 18,836,661	15.0%		11.3%	
505	Chetopa-St. Paul	\$ 768,028	817.8	\$ 189,730	\$ 578,298	\$ 5,111,651	15.0%		11.3%	
214	Ulysses	\$ 1,975,850	2,379.7	\$ 552,090	\$ 1,423,760	\$ 13,105,902	15.1%		10.9%	
507	Satanta	\$ 564,479	669.2	\$ 155,254	\$ 409,225	\$ 3,697,168	15.3%		11.1%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
226	Meade	\$ 690,072	764.7	\$ 177,410	\$ 512,661	\$ 4,432,451	15.6%		11.6%	
206	Remington-Whitewater	\$ 893,489	901.6	\$ 209,171	\$ 684,318	\$ 5,598,857	16.0%		12.2%	
303	Ness City	\$ 471,365	528.0	\$ 122,496	\$ 348,869	\$ 2,931,816	16.1%		11.9%	
291	Grinnell Public Schools	\$ 160,725	192.1	\$ 44,567	\$ 116,158	\$ 998,920	16.1%		11.6%	
430	South Brown County	\$ 1,053,156	1,067.1	\$ 247,567	\$ 805,589	\$ 6,528,928	16.1%		12.3%	
463	Udall	\$ 569,665	609.5	\$ 141,404	\$ 428,261	\$ 3,514,418	16.2%		12.2%	
497	Lawrence	\$ 14,482,105	13,990.1	\$ 3,245,703	\$ 11,236,402	\$ 89,066,007	16.3%		12.6%	
335	North Jackson	\$ 615,172	692.0	\$ 160,544	\$ 454,628	\$ 3,775,709	16.3%		12.0%	
369	Burrton	\$ 467,056	495.0	\$ 114,840	\$ 352,216	\$ 2,859,292	16.3%		12.3%	
379	Clay Center	\$ 1,809,699	1,829.4	\$ 424,421	\$ 1,385,279	\$ 11,043,594	16.4%		12.5%	
355	Ellinwood Public Schools	\$ 664,306	672.8	\$ 156,090	\$ 508,216	\$ 4,022,952	16.5%		12.6%	
294	Oberlin	\$ 592,316	600.7	\$ 139,362	\$ 452,954	\$ 3,566,468	16.6%		12.7%	
407	Russell County	\$ 1,288,066	1,285.3	\$ 298,190	\$ 989,876	\$ 7,719,516	16.7%		12.8%	
499	Galena	\$ 1,212,413	1,333.7	\$ 309,418	\$ 902,995	\$ 7,260,720	16.7%	89.5%	12.4%	
495	Ft Larned	\$ 1,578,654	1,456.2	\$ 337,838	\$ 1,240,816	\$ 9,404,376	16.8%		13.2%	
264	Clearwater	\$ 1,690,644	1,662.7	\$ 385,746	\$ 1,304,897	\$ 10,065,488	16.8%		13.0%	
456	Marais Des Cygnes Valley	\$ 473,767	553.0	\$ 128,296	\$ 345,471	\$ 2,788,414	17.0%		12.4%	
239	North Ottawa County	\$ 1,037,850	987.4	\$ 229,077	\$ 808,773	\$ 6,030,830	17.2%		13.4%	
468	Healy Public Schools	\$ 200,800	194.1	\$ 45,031	\$ 155,769	\$ 1,149,256	17.5%		13.6%	
475	Geary County Schools	\$ 9,982,483	10,674.2	\$ 2,476,414	\$ 7,506,068	\$ 56,505,038	17.7%		13.3%	
322	Onaga-Havensville-Wheato	\$ 589,216	565.3	\$ 131,150	\$ 458,067	\$ 3,256,068	18.1%		14.1%	
483	Kismet-Plains	\$ 1,407,948	1,502.8	\$ 348,650	\$ 1,059,299	\$ 7,770,147	18.1%		13.6%	
503	Parsons	\$ 1,922,564	1,863.6	\$ 432,355	\$ 1,490,209	\$ 10,550,854	18.2%		14.1%	
109	Republic County	\$ 914,523	829.8	\$ 192,514	\$ 722,010	\$ 5,002,275	18.3%		14.4%	
392	Osborne County	\$ 641,197	589.3	\$ 136,718	\$ 504,480	\$ 3,501,636	18.3%		14.4%	
261	Haysville	\$ 7,365,505	6,669.9	\$ 1,547,417	\$ 5,818,088	\$ 40,210,862	18.3%		14.5%	
316	Golden Plains	\$ 446,139	433.1	\$ 100,479	\$ 345,660	\$ 2,410,446	18.5%		14.3%	
300	Comanche County	\$ 639,114	601.3	\$ 139,502	\$ 499,613	\$ 3,447,761	18.5%		14.5%	
207	Ft Leavenworth	\$ 2,570,918	2,291.6	\$ 531,651	\$ 2,039,267	\$ 13,678,777	18.8%		14.9%	
504	Oswego	\$ 908,203	829.3	\$ 192,398	\$ 715,806	\$ 4,754,712	19.1%		15.1%	
400	Smoky Valley	\$ 1,740,366	1,446.8	\$ 335,658	\$ 1,404,709	\$ 9,093,310	19.1%		15.4%	
403	Otis-Bison	\$ 448,225	387.5	\$ 89,900	\$ 358,325	\$ 2,323,374	19.3%		15.4%	
428	Great Bend	\$ 4,650,966	4,392.0	\$ 1,018,944	\$ 3,632,022	\$ 24,081,502	19.3%		15.1%	
326	Logan	\$ 440,742	398.7	\$ 92,498	\$ 348,243	\$ 2,273,713	19.4%		15.3%	
227	Jetmore	\$ 708,887	560.9	\$ 130,129	\$ 578,758	\$ 3,653,451	19.4%		15.8%	
413	Chanute Public Schools	\$ 3,134,209	2,595.7	\$ 602,202	\$ 2,532,007	\$ 16,125,752	19.4%		15.7%	
330	Mission Valley	\$ 986,489	862.6	\$ 200,123	\$ 786,366	\$ 5,017,368	19.7%		15.7%	
308	Hutchinson Public Schools	\$ 7,537,804	6,970.3	\$ 1,617,110	\$ 5,920,694	\$ 37,899,140	19.9%		15.6%	
401	Chase-Raymond	\$ 398,912	346.4	\$ 80,365	\$ 318,547	\$ 1,985,564	20.1%		16.0%	
314	Brewster	\$ 255,941	206.0	\$ 47,792	\$ 208,149	\$ 1,256,152	20.4%		16.6%	96.7%
334	Southern Cloud	\$ 603,696	473.0	\$ 109,736	\$ 493,960	\$ 2,905,046	20.8%		17.0%	
371	Montezuma	\$ 522,260	457.6	\$ 106,163	\$ 416,097	\$ 2,462,288	21.2%		16.9%	
467	Leoti	\$ 979,272	815.2	\$ 189,126	\$ 790,146	\$ 4,570,654	21.4%		17.3%	

USD	Name	7/1/2011	2011-12		SB 111 funds minus \$232 x Weighted Enr	General Fund Plus LOB	SB 111 Funds As % of GF Plus LOB	Cumulative Budget Share	SB 111 Funds As % of GF Plus LOB After \$232 Trans.	Cumulative Budget Share
		Total USD Cash in SB 111 funds	Weighted Enrollment (Ex. Sp Ed)	Weighted Enrollment x \$232						
346	Jayhawk	\$ 1,131,364	925.5	\$ 214,716	\$ 916,648	\$ 5,276,757	21.4%		17.4%	
105	Rawlins County	\$ 687,122	561.5	\$ 130,268	\$ 556,854	\$ 3,187,692	21.6%		17.5%	
292	Wheatland	\$ 331,948	251.1	\$ 58,255	\$ 273,693	\$ 1,534,928	21.6%		17.8%	
224	Clifton-Clyde	\$ 648,140	534.2	\$ 123,934	\$ 524,206	\$ 2,990,576	21.7%		17.5%	
426	Pike Valley	\$ 579,173	479.7	\$ 111,290	\$ 467,883	\$ 2,670,420	21.7%		17.5%	
389	Eureka	\$ 1,402,789	1,111.4	\$ 257,845	\$ 1,144,944	\$ 6,234,133	22.5%		18.4%	
254	Barber County North	\$ 1,025,254	735.1	\$ 170,543	\$ 854,711	\$ 4,546,124	22.6%		18.8%	
395	LaCrosse	\$ 692,041	523.2	\$ 121,382	\$ 570,658	\$ 3,055,036	22.7%		18.7%	
405	Lyons	\$ 1,844,474	1,385.3	\$ 321,390	\$ 1,523,085	\$ 8,106,168	22.8%		18.8%	
494	Syracuse	\$ 1,134,703	912.2	\$ 211,630	\$ 923,072	\$ 4,937,686	23.0%		18.7%	
476	Copeland	\$ 397,082	311.7	\$ 72,314	\$ 324,768	\$ 1,692,674	23.5%		19.2%	
107	Rock Hills	\$ 1,075,372	552.3	\$ 128,134	\$ 947,239	\$ 4,500,374	23.9%		21.0%	
307	Ell-Saline	\$ 1,140,632	828.1	\$ 192,119	\$ 948,513	\$ 4,773,464	23.9%		19.9%	
484	Fredonia	\$ 1,631,160	1,167.3	\$ 270,814	\$ 1,360,347	\$ 6,685,408	24.4%		20.3%	
474	Haviland	\$ 403,878	273.2	\$ 63,382	\$ 340,495	\$ 1,648,134	24.5%		20.7%	
216	Deerfield	\$ 793,692	587.1	\$ 136,207	\$ 657,485	\$ 3,226,554	24.6%		20.4%	
496	Pawnee Heights	\$ 528,571	365.2	\$ 84,726	\$ 443,845	\$ 2,142,940	24.7%		20.7%	
387	Altoona-Midway	\$ 604,636	401.8	\$ 93,218	\$ 511,419	\$ 2,281,858	26.5%		22.4%	
439	Sedgwick Public Schools	\$ 1,194,878	849.1	\$ 196,991	\$ 997,887	\$ 4,453,858	26.8%		22.4%	
215	Lakin	\$ 1,706,185	1,106.1	\$ 256,615	\$ 1,449,570	\$ 6,135,040	27.8%		23.6%	
115	Nemaha Central	\$ 1,860,544	985.5	\$ 228,636	\$ 1,631,908	\$ 6,356,725	29.3%		25.7%	
106	Western Plains	\$ 638,842	381.4	\$ 88,485	\$ 550,357	\$ 2,154,590	29.7%		25.5%	
502	Lewis	\$ 427,028	248.0	\$ 57,536	\$ 369,492	\$ 1,421,252	30.0%		26.0%	
110	Thunder Ridge Schools	\$ 962,897	508.4	\$ 117,949	\$ 844,948	\$ 3,033,917	31.7%		27.9%	
422	Kiowa County	\$ 1,562,073	748.0	\$ 173,536	\$ 1,388,537	\$ 4,749,161	32.9%		29.2%	
435	Abilene	\$ 4,169,739	1,970.6	\$ 457,179	\$ 3,712,560	\$ 11,896,101	35.1%		31.2%	
287	West Franklin	\$ 2,550,616	1,153.0	\$ 267,496	\$ 2,283,120	\$ 7,038,852	36.2%		32.4%	
349	Stafford	\$ 1,154,462	531.3	\$ 123,262	\$ 1,031,200	\$ 3,099,442	37.2%		33.3%	
		\$ -				\$ -				
TOTAL		\$ 394,937,827	673,073.9			\$ 3,950,722,095				