NO. 113,267

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IN THE SUPREME COURT OF THE STATE OF KANSAS

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LUKE GANNON,
by his next friends and guardians, *et al.***,**

Plaintiffs/Appellees,

vs.

STATE OF KANSAS, *et al.***,**

Defendants/Appellants.

_____

OPENING BRIEF OF PLAINTIFFS/APPELLEES
APPENDICES 12-41

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Appeal from the District Court of Shawnee County, Kansas
Honorable Judges Franklin R. Theis, Robert J. Fleming, and Jack L. Burr
Case No. 10-c-1569

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Appendix 12:
Crosswalk for Funding Comparisons

Appendix 12 is a demonstrative exhibit created using data of which this Court can take judicial notice. The base numbers used in Appendix 12 are the 2017 US City Average Inflation of 2.1% (*See* Appx. 46) available publicly at: https://www.bls.gov/regions/mountain-plains/data/consumerpriceindexhistorical_selectedareas_table.htm). The Taylor Need is based on compensatory support found at page 69 of WestEd Report (Appx. 6) less current spending on same page. The Taylor inflation was calculated on full cost estimate of each scenario in the WestEd Report. The Response inflation was calculated based on current spending of $ 4.652 billion. This includes federal, state and local dollars and assumes federal and local dollars don't increase, so the increase must come from state funding.

It is appropriate for this Court to take judicial notice of the data used to create this exhibit, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Crosswalk for Funding Comparisons

	Need		Response		Unmet Need	
	Taylor Study Scenario A	**Taylor Study Scenario B**	**SB19 Increase** (from KSDE SF17-232)	**SB19 + SB423 + SB61 Increases** (from KSDE SF18-102) Includes already appropriated FY19 increases from SB19.	**Taylor A**	**Taylor B**
FY17	FY17 Total Need 6,438,000,000 FY17 Current Spending 4,652,000,000	FY17 Total Need 6,719,000,000 FY17 Current Spending 4,652,000,000				
	FY17 Need $1.786B	**FY17 Need $2.067B**			**$1.786B**	**$2.067B**
FY18			FY18 Base 4,006 General State Aid 161,111,776 Special Education 12,000,000 4-Year-Old At-Risk 2,000,000 Mentoring 800,000 Professional Developmen 1,700,000 New Facilities 13,000,000 Extraordinary Need 2,593,452 Military—Second Count 1,500,000			
	Add Inflation on Total Need 135,198,000	Add Inflation on Total Need 141,099,000				
	FY18 Need $1.921B	**FY18 Need $2.208B**	**FY18 Increase $194.7M**		**$1.726B**	**$2.013B**
FY19				FY19 Base 4,165 General State Aid 107,705,000 Special Education 44,400,000 4-Year-Old At-Risk 2,000,000 Supplemental General State Aid 35,000,000 Mental Health Pilot Program 7,500,000 ACT/Workkeys 2,800,000 Teacher Mentoring 500,000 New Facilities (8,000,000)		
	Subtract Prior Year Increase (194,705,228) Add Inflation on Total Need 135,198,000	Subtract Prior Year Increase (194,705,228) Add Inflation on Total Need 141,099,000				
	FY19 Need $1.862B	**FY19 Need 2.154B**		**FY19 Increase $191.9M**	**$1.670B**	**$1.963B**
FY20				FY20 Base 4,302 General State Aid 95,695,000 Special Education 7,500,000 4-Year-Old At-Risk 2,000,000 Supplemental General State Aid 7,300,000 New Facilities (3,000,000)		
	Subtract Prior Year Increase (191,905,000) Add Inflation on Total Need 135,198,000	Subtract Prior Year Increase (191,905,000) Add Inflation on Total Need 141,099,000				
	FY20 Need $1.805B	**FY20 Need $2.104B**		**FY20 Increase 109.5M**	**$1.692B**	**$1.991B**
				FY20 Increase after subtracting 98M Inflation (2.1% on 4.652B) 11,495,000		

*Subtracted no inflation on funding increases until FY20 for simplicity.

Used 2017 US City Average Inflation of 2.1 % https://www.bls.gov/regions/mountain-plains/data/consumerpriceindexhistorical_selectedareas_table.htm

Taylor Need is compensatory support found at page 69 of WestEd/Taylor Study less current spending on same page. Taylor inflation calculated on full Cost Estimate of each scenario.

Response inflation calculated only on current spending of 4.652B. This includes federal, state and local dollars. Assumes federal and local dollars don't increase, so the increase must come from state funding.

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Crosswalk for Funding Comparisons

Need				Response		Unmet Need	
Taylor Study Scenario A		**Taylor Study Scenario B**		**SB19 Increase** (from KSDE SF17-232)	**SB19 + SB423 + SB61 Increases** (from KSDE SF18-102) Includes already appropriated FY19 increases from SB19.	**Taylor A**	**Taylor B**

FY21

Subtract Prior Year Increase	(109,495,000)	Subtract Prior Year Increase	(109,495,000)	FY21 Base	4,439
Add Inflation on Total Need	135,198,000	Add Inflation on Total Need	141,099,000	General State Aid	95,695,000
				Special Education	7,500,000
				4-Year-Old At-Risk	2,000,000
				Supplemental General State Aid	7,300,000

FY21 Need	**$1.831B**	**FY21 Need**	**$2.135B**	**FY21 Increase**	**$112.5M**	**$1.718B**	**$2.023B**

FY21 Increase after subtracting 98M Inflation (2.1% on 4.652B)	14,495,000

FY22

Subtract Prior Year Increase	(112,495,000)	Subtract Prior Year Increase	(112,495,000)	FY22 Base	4,576
Add Inflation on Total Need	135,198,000	Add Inflation on Total Need	141,099,000	General State Aid	95,695,000
				Special Education	7,500,000
				4-Year-Old At-Risk	2,000,000
				Supplemental General State Aid	8,600,000

FY22 Need	**$1.853B**	**FY22 Need**	**$2.164B**	**FY22 Increase**	**$113.8M**	**$1.740B**	**$2.050B**

FY22 Increase after subtracting 98M Inflation (2.1% on 4.652B)	15,795,000

FY23

Subtract Prior Year Increase	(113,795,000)	Subtract Prior Year Increase	(113,795,000)	FY23 Base	4,713
Add Inflation on Total Need	135,198,000	Add Inflation on Total Need	141,099,000	General State Aid	95,695,000
				Special Education	7,500,000
				4-Year-Old At-Risk	-
				Supplemental General State Aid	13,000,000

FY23 Need	**$1.875B**	**FY23 Need**	**$2.191B**	**FY23 Increase**	**$116.2M**	**$1.759B**	**$2.075B**

FY23 Increase after subtracting 98M Inflation (2.1% on 4.652B)	18,195,000

Total of Increases in both bills for FY17 to FY23	838,590,228	**Total of Increases for FY19 to FY23**	643,885,000

Total FY17 to FY23 Increases after subtracting Inflation*	446,590,228	**Total FY19 to FY23 Increases after subtracting Inflation***	251,885,000

*Subtracted no inflation on funding increases until FY20 for simplicity.

Used 2017 US City Average Inflation of 2.1 % https://www.bls.gov/regions/mountain-plains/data/consumerpriceindexhistorical_selectedareas_table.htm

Taylor Need is compensatory support found at page 69 of WestEd/Taylor Study less current spending on same page. Taylor inflation calculated on full Cost Estimate of each scenario.

Response inflation calculated only on current spending of 4.652B. This includes federal, state and local dollars. Assumes federal and local dollars don't increase, so the increase must come from state funding.

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Appendix 13:
Material Prepared by Dr. Levin of American Institutes for Research

Dr. Levin's first report ("Review of Kansas Education Cost Studies") is publicly available at: https://www.dropbox.com/sh/v24n392eg9ikgiu/AAAIISMNJwzWIE8uK9K_Y-qLa?dl=0&preview=3.7+Report+1+-+APA+and+LPA+Studies+from+Dr.+Levin.pdf.

Dr. Levin's Second Report ("Review of Kansas Education Cost Studies–Second Report: Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Education Students: A Cost Function Approach (by Lori Taylor, Jason Willis, Alex Berg-Jacobson, Karina Jaquet and Ruthie Caparas)") is publicly available at: https://www.dropbox.com/sh/v24n392eg9ikgiu/AAAIISMNJwzWIE8uK9K_Y-qLa?dl=0&preview=3.29+Dr.+Levin+Review+of+Ks+Ed+Cost+Studies+-+Second+Report.pdf

Dr. Levin presented his findings and his Review to the House K-12 Education Budget Committee and the Senate Select Committee on Education Finance. That testimony is publicly available at http://sg001-harmony.sliq.net/00287/Harmony/en/PowerBrowser/PowerBrowserV2/20180329/-1/3854#info_.

Dr. Levin's PowerPoint Presentation for the House K-12 Education Budget Committee and the Senate Select Committee on Education Finance meeting is publicly available at: https://www.dropbox.com/sh/v24n392eg9ikgiu/AAAIISMNJwzWIE8uK9K_Y-qLa?dl=0&preview=3.29+Dr.+Levin+PPT+Presentation.pdf.

It is appropriate for this Court to take judicial notice of the testimony, and Dr. Levin's Reports attached as Appendix 13, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Review of Kansas Education Cost Studies

Jesse Levin (AIR)

Review of Kansas Education Cost Studies

Jesse Levin (AIR)

March 2, 2018

AIR®
AMERICAN INSTITUTES FOR RESEARCH®

Table of Contents

1 – Introduction

The debate surrounding school finance in Kansas and specifically the question of how much is necessary to allow for the *suitable* provision for the financing of the state's public education system has been at the forefront of policy discussion for years. Fueled by a series of court cases, most notably the series of cases known as *Montoy v. State* and more recently *Gannon v. Kansas* has resulted in various research efforts to better understand what constitutes a suitable education and how much would it cost to provide this to all students in the state. Two of these efforts are the following studies:

1) Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches (Augenblick and Myers, Inc., 2002)
2) Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches (Kansas Legislative Post Audit Division, 2006)

In addition, a new study is currently underway by the labor economist Dr. Lori Taylor. The purpose of this report is to provide a review of items 1) and 2), above, focusing on the methodology used in each and corresponding results to better understand the qualities of each and inform the current discussion surrounding the forthcoming remedy ordered by the Kansas State Supreme Court. A similar review of the study being developed by Dr. Taylor will be conducted after it has been finalized.

The report is organized as follows. Section 2 provides an overview of both the objectives of educational costing-out studies and the traditional methodological approaches used to perform cost studies. Sections 3 includes a review of the study performed by Augenblick and Myers, Inc. (A&M). Sections 4 provides a review of the study conducted by the Kansas Legislative Post Audit Division (LPA).

2 – Costing-Out Study Objectives and Traditional Approaches

Objectives of a Costing-Out Study

The need for costing-out studies is clear given the clauses found in virtually all state constitutions that dictate that the state has a responsibility to provide an education that is considered *adequate*, *sufficient* or some other term that represents a level that allows all students an opportunity to achieve the outcomes expected of the public education system (Baker & Green, 2014). If states are to follow through on this obligation, then it is necessary to understand both the amount of effort involved in terms the public funding required to offer educational sufficiency and how to appropriately distribute this funding. More formally stated, the main objectives of educational costing-out studies are to answer what have been referred to as the two fundamental questions of educational adequacy (Chambers & Levin, 2009):

- What does it cost to enable a public school system to provide all students with an adequate education?
- How can state school finance systems allocate their resources equitably, such that all students are afforded an adequate education regardless of their need or circumstance?

It important to note that these questions are neither simple to answer nor wholly independent from one another. First, we acknowledge that while the questions are conceptually separable,

adequacy and equity are inextricably linked in school finance.[1] While determining how much additional investment in education is *necessary* to provide an adequate educational opportunity, calculation of this bottom-line figure is not in and of itself *sufficient* to ensure every student realizes this opportunity. Only through the development of a mechanism capable of equitably allocating adequate levels of funding can true educational adequacy (i.e., providing the opportunity for all children to reach a desired level of outcomes irrespective of their circumstance or need) be achieved.

Second, we must realize that the concept of equity (upon which adequacy is determined) has evolved over time. Traditionally, the determination of adequacy was defined by the inputs provided to students with different needs and circumstances (Baker & Levin, 2014). From this input perspective, maintaining horizontal equity requires similar students to be treated in similar ways, while vertical equity requires students with differential needs to be treated in systematically different ways (Berne & Stiefel, 1984). The more recently adopted perspective is focused on equity of outcomes, where the goal is to provide all students with a similar opportunity to achieve some set of desired standards results.

Costing-Out Approaches

There have been great strides made over the past 20-plus years to better measure the cost of providing an adequate education (Rebell, 2006). Specifically, since the mid-1990s, numerous state legislatures, boards of education and advocacy groups have sought to derive empirical estimates of the "cost" of meeting specific state legislative and constitutional standards, including how those costs vary from one location to the next, and one child to the next (Baker, Taylor & Vedlitz, 2008).[2]

There have been four basic approaches traditionally applied to costing-out studies: Cost Functions, Professional Judgment, Successful Schools, and Evidence-Based. Despite there being four distinct methods, these can be conveniently classified into the following two categories:

- Input-Oriented (Evidence-Based and Professional Judgment) – Input-oriented analyses identify the various inputs – human resources/staffing, materials, supplies, equipment, and physical space – required to provide specific educational programs and services. Those programs and services may be identified as typically yielding desired educational outcomes for all student populations when applied in various settings.
- Outcome-Oriented (Cost Functions and Successful Schools) – Outcome-oriented analyses start with measured student outcomes, of institutions or specific programs and services. Outcome-oriented analyses can then explore either the aggregate spending on those programs and services yielding specific outcomes, or explore in greater depth the allocation of spending on specific inputs.

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[1] For a discussion of the link between adequacy and equity in school finance, see the works by Chambers and Parrish (1982 and 1984) in Illinois and Alaska, which are amongst the earliest costing-out studies. The introductory chapters of these studies specifically address this link between adequacy and equity.

[2] While efforts to link such cost estimates to constitutional, statutory and regulatory standards were popularized in the era following the well-known education funding court case *Rose v. Council for Better Education*, empirical methods for estimating education costs, including costs of specific standards long pre-date this era.

The primary methodological distinction is whether one starts from an input perspective or with specific outcome measures. One approach works forward, toward actual or desired outcomes, starting with inputs, and the other works backwards from outcomes achieved. Ideally, both work in cyclical feedback with one another. Regardless, any measure of "cost" must consider the outcomes to be achieved through any given level of expenditure and resource allocation.

The following briefly describes each technique.

Cost Functions

The Cost Function (CF) approach uses statistical methods to estimate the relationship between educational costs, educational outcome(s), the price level of schooling inputs, and various measures of pupil need and scale of school or district operations. The approach has been credited for its use of real data on inputs, student needs, price levels, and outcomes to model educational production. The approach also offers a straightforward manner to derive the additional (marginal) costs of achieving education outcomes associated with cost factors such as specific pupil needs (i.e., poverty, special education, etc.), scale of district operations and other contextual factors (student density), as well as labor market conditions affecting the cost of attracting and retaining staff.

Specifically, a comprehensive education cost function model considers spending as a function of a) measured outcomes, b) student population characteristics, c) setting characteristics (economies of scale, population sparsity), d) regional variation in input prices including competitive wages, and e) factors affecting spending that are not associated with outcomes ("efficiency" per se):

(1)   Spending = f(Outcomes, Students, Context, Input Prices, Inefficiency)

Cost functions can be useful for exploring how otherwise similar schools or districts achieve different outcomes with the same level of spending, or the same outcomes with different levels of spending. That is, differences between districts in terms of their relative efficiency. While the approach can be used to identify the relative (in)efficiency of educational spending, researchers have come to learn that inefficiency found in an education cost function context isn't exclusively a function of mismanagement and waste, and is often statistically explainable. Inefficient "spending" in a cost function is that portion of spending variation across schools or districts that is not associated with variation in the *observed* outcomes included in the model. That is, inefficiency might be that additional $1 or $1,000 spent that didn't seem to affect the test scores included in the model. But that doesn't mean it was "wasted." It might, for example, have been spent to expand the school's music or robotics program, which may be desirable to local constituents.

Factors that contribute to this type of measured "inefficiency" are also increasingly well understood. For one, local public school districts with greater fiscal capacity – greater ability to raise and spend more – are more likely to do so, and may spend more in ways that do not directly affect measured student outcomes. But that's not to suggest that all additional spending is frivolous, especially where outcome measurement is limited to basic reading and math skills.

Common criticisms of the approach are that it relies on a limited set of outcome measures,[3] the projections can be based on combinations of outcomes and student demographics that are outside of the sample from which the model was estimated, there is little to no transparency as to how resources are combined to generate educational outcomes (i.e., the model is "black box" relating inputs and outcomes to costs), and the technique is generally difficult to explain to non-researchers such as legislators and policy-makers (Chambers & Levin, 2006).

Professional Judgment

Professional Judgment (PJ) involves organizing panels of experienced expert educators to develop efficient resource specifications necessary to deliver a set of desired results or outcomes for students in a variety of hypothetical school settings, the cost of which may be affected by a host of characteristics (cost factors) associated with grade level, student needs (e.g., poverty, English learner and special education status, etc.), and contexts (e.g., enrollment size, urbanicity, etc.). The resource specifications are recorded into what is known as a Resource Cost Model (RCM), which explicitly organizes the resource data according to the specific activities and functions used to provide educational services to students. The RCM has its roots in the "ingredients" approach to cost analysis (Levin, 1983, 2017; and Levin & McEwan, 2001), which represents the gold standard in calculating educational costs through its modeling the structure and "ingredients" of services as they are actually or intended to be provided.[4]

The research team then uses the PJ resource specifications and RCM to calculate the costs of achieving the desired outcomes and to explore the patterns of variation associated with the various cost factors. Based on these patterns of variation, one can calculate the additional costs associated with the various cost factors. PJ has served as the central approach in many costing-out studies including one of the studies reviewed here and multiple studies conducted by the author of this report (Chambers et al., 2004a,b; Chambers, Levin & Delancey, 2007, and Chambers et al. 2008a,b).

Similar to CF and other approaches, PJ can also involve projecting costs beyond the existing sample of schools primarily because there are often few schools serving high need populations that are achieving at the standards used in these studies to define an adequate education (described in a goals statement that usually lists academic and sometimes other student outcomes the programs developed through the PJ process are intended to produce at a minimum cost). However, in contrast to CF, PJ offers much flexibility in terms of the breadth of outcomes that can be taken into account to define the adequacy objective, which may include a myriad of cognitive and non-cognitive dimensions.[5] In addition, because

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[3] Virtually all studies using CF define educational adequacy based on average achievement scores or proficiency rates on one or a few standardized tests.

[4] The approach is a systematic, well-tested procedure for identifying the comprehensive costs of implementing educational services and its use has not been limited to just costing-out studies such as those reviewed here. For example, it has also been used in recent studies for the U.S. Department of Education Institute of Educational Sciences investigating the cost-effectiveness of various interventions to promote high school completion, early literacy, and adolescent literacy, respectively (Levin et al., 2014, Hollands et al., 2013, and Somers et al., 2010).

[5] Note that the educational goals statement used to define an adequate education in the New Mexico study conducted by Chambers et al. (2008a,b) included both cognitive (i.e., knowledge of content standards) and non-cognitive (i.e., development of personal qualities such as personal responsibility, civic participation, work ethic, etc.) elements. Given that research by Nobel laureate James Heckman and others suggests that, compared to cognitive skills, those of a non-cognitive nature (i.e., social skills, motivation, dependability, etc.) continue to develop over a much longer period of time and also generate large payoffs in the labor market (Heckman, 2008), it seems especially important that non-cognitive outcomes also be considered as educational goals in costing-out

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PJ takes a bottom-up approach to costing out the resources, the process is very transparent to policy-makers and generally easy to explain.

The most common criticism of the PJ approach is that, while it relies on the practical experience of panels of educators who are closest to students and arguably the most knowledgeable about how to most effectively deliver educational services, the panels may not always specify the most efficient (minimally costly) combinations of resources necessary to achieve the desired student outcomes (Hanushek, 2006). In addition, because the PJ approach generates resource specifications and corresponding costs associated with hypothetical schools, as opposed to the CF approach which relies on data that directly relates resources to outcomes, the results are extremely difficult to validate empirically (i.e., one would have to implement the resource allocations Later in this report, we detail research design components that have been used in costing-out investigations to address this concern (Chambers et al., 2004a,b; Chambers, Levin & Delancey, 2007, and Chambers et al., 2008a,b).

Successful Schools

Successful School – Traditional

The third method that has been commonly used to cost out educational adequacy is the Successful Schools (SS) approach introduced by Augenblick and colleagues (1993).[6] The traditional SS approach attempts to identify the costs of adequacy by determining the average spending among districts that have been identified as successful in terms of academic achievement. While SS shares the transparency of the input-oriented professional judgment approach, like the output-oriented CF approach it relies on empirical observation to determine the costs of an adequate education. In addition to being simple to explain, depending on data availability the SS approach allows researchers to further investigate the types and quantities of resources being used at those schools/districts identified as successful and whether their organization of resources differ from schools that are not deemed successful.

On the surface, the SS methodology seems to be a logical costing-out approach to quantifying the cost of providing an adequate education. However, as it has been traditionally applied, it has a fatal fundamental flaw: specifically, it does not account for factors related to student needs or resource usage. Specifically, the successful districts identified may be those serving the most affluent student populations with lower needs and that operate in locales that are less costly (e.g., suburban areas) than their less successful counterparts. In turn, it can be argued that the approach provides little guidance in determining how much an adequate education would cost across the state, including for pupils in districts that are dissimilar to those deemed successful. Referring to the equation (1) used above to describe the CF approach, the application of SS can be thought of as a cost function that controls for nothing but outcomes as shown in equation (2):

(2)   Spending = *f*(Outcomes~~, Students, Context, Input Prices, Inefficiency~~)

That is, the method is little more than a cost function a) without any controls for student characteristics, context or input price variation and b) without any, or with wholly insufficient controls for inefficiency.[7]

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studies.

[6] As many of these studies were performed at the district level, this might also be referred to as the Successful School *District* approach.

[7] Notably, one could take average spending of schools or districts in various poverty categories, of various sizes, in various labor markets, etc. and also look within fiscal capacity ranges (to address indirect inefficiency predictors).

To this end, the SS approach as it has traditionally been applied has been discounted altogether as a rational costing-out approach (Baker & Levin, 2014).

Often the case is made that the SS approach is in fact appropriate to calculate a *base per-pupil cost* or the cost of providing an adequate education to students with no additional needs, however, this argument is easily dismissed as it suffers from the same issue mentioned above. That is, even the cost of providing an adequate education to students without additional needs (i.e., those who are identified as at risk, English learners or in need of special education services) may differ significantly across districts that face different levels of student needs or contextual challenges related to other cost factors such as scale of operations (size of enrollment), student density, or labor market conditions that make hiring and retaining staff more or less costly.

Successful School – Beating-the-Odds

As an alternative to SS, the Beating-the-Odds (BTO) approach takes a more sophisticated approach to identify successful schools. BTO uses statistical techniques to identify schools that are doing better than expected ("beating the odds", if you will) given the needs of the students they serve and other contextual factors thought to affect educational costs.[8] One can then collect data on relatively high-performing (beating-the-odds) schools to ascertain whether there are differences from relatively low-performing schools (i.e., those not beating-the-odds) in the types and quantities of resources used and how much is being spent. While the BTO methodology seems to provide a more defensible way to identify and cost out high performing schools, the typical application of this method also suffers from the common reliance on the limited set of outcomes that are at hand (average test scores or proficiency rates).

Moreover, it is important to understand that the BTO model as generally applied does <u>not</u> provide any definitive identification of schools that are operating *efficiently*. This is because the model only describes the relationship between a limited number of student outcomes (e.g., achievement in math and English language arts) and factors related to student needs and other contextual factors (scale of operation), but does not include direct measures of inputs or costs. A related method constitutes the first traditional costing-out approach presented above, cost functions, which account for cost factors (student needs), student outcomes and educational costs in the same model. Finally, while it may be tempting to identify individual schools that are deemed to be beating the odds and argue that <u>all</u> schools that are observationally identical should be able to operate in a similar fashion and necessarily achieve the same level of outcomes, this would be erroneous. The results only suggest that, *on average*, schools that are observationally similar to a given BTO school are expected to exhibit the same level of outcome. While on average schools that are observationally identical to a given BTO school will perform the same, there will be a spread of these schools that will perform better or worse than this average expectation.

But, by the time all of these cuts have been made, one has basically converged on estimating an actual cost function, but still missing critical components.

[8] BTO analysis draws on what are referred to as adjusted performance measures in order to identify schools/districts that are considered extraordinarily successful given their characteristics. Examples of BTO analysis can be found in the studies by include Klitgaard and Hall (1972), Stiefel et al. (1999), and Perez et al. (2007).

Evidence-Based

The Evidence-Based (EB) approach was introduced by Odden et al. (2003a,b and 2006). This model draws upon the calculated costs of resource allocations found in literature on effective schooling practices as the foundation to estimate the cost of achieving adequacy in school funding. The notion of using the best available evidence on educational effectiveness has both intuitive and practical appeal. It is extremely transparent in terms of the types and quantities of resources used as the basis of costing out an adequate education. Moreover, the approach is quite simple to explain and is fairly easy to understand for policy-makers and stakeholders.

While there is much to be said for the concept of an EB approach to cost estimation, the manner in which this method has been implemented makes it rather suspect. The way in which EB uses the results of existing educational research has been highlighted as incorrect in terms of its summing the expected educational gains suggested from the various study interventions and their connection to the corresponding intervention resources and subsequent costs. The method is not only sensitive to the selection of literature chosen and the expected impact of implementing the combination of suggested resources (which come from widely different independent studies) on outcomes is unclear at best.[9] However, this is <u>not</u> to say that the education literature upon which the EB approach depends is flawed in any way, only that the manner in which the EB approach has traditionally applied the results of the research to costing out an adequate education is deficient.[10] Also, as noted by Taylor et al. (2005), users of this approach are limited to the outcomes contained in the effectiveness literature upon which the costing-out specifications are based, which may be quite different from those that are of direct interest to the client. Finally, the approach does not easily lend itself to measuring the additional (marginal) costs associated with providing adequate educational opportunity across students with diverse needs (i.e., poverty, English learner, special education, etc.) and hence offers little insight into how resources should be distributed to this end.[11]

Summing Up the Different Approaches

Table 1 summarizes existing perspectives on education cost analysis as applied to measuring educational adequacy, organizing the methods into *input-oriented* and *outcome-oriented* methods, which are subsequently applied to hypothetical or actual spending and outcomes. The third column addresses the method by which information is commonly gathered, such as focus groups, or consultant synthesis of literature. The fourth column adds another dimension – the unit of analysis, which also includes the issue of *sampling density.* Most focus group activities can only practically address the needs of a handful of prototypical schools and student populations, whereas cost modeling, or even PJ applied to all actual schools and their data, involves all schools and districts, potentially over multiple years (to capture time dynamics of the system in additional to cross sectional variation).

All methods have strengths and weaknesses, but some weaknesses are critical flaws. Successful Schools is excluded from this table because it is not deemed a credible method of cost analysis. One might argue

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[9] Hanushek (2007) provides a critique of a recent adequacy study that makes use of the Evidence-Based approach, which emphasizes the unrealistic expected achievement gains implied by the study.

[10] Indeed, the hybrid approach used in the comprehensive costing-out model described below explicitly provides expert briefs that draw upon the education research literature to provide information on the elements of successful schools to professional judgement panelists.

[11] That is, the Evidence-Based approach does little to formally address Question 2 put forth above.

similarly that a pure "evidence-based" approach, not integrated with context specific judgments is also moot, since it makes no attempt to estimate the costs of the state's own outcome goals and further, because it fails to consider how needs vary across settings and children in the state specific context. The greatest shortcoming of a more robustly implemented PJ process is the tenuous, hypothetical link to outcomes. The greatest weakness of cost modeling is perhaps the quality and breadth of commonly available outcome measures and the potential influence of those quality and breadth concerns on model predictions.

Table 1 – Summary of Cost Analysis Methods in Education

General Method	Outcome/ Goal Basis	Information Gathering	Unit of Application	Strengths	Weaknesses
Input-Oriented [Professional Judgment and Evidence-Based]	Hypothetical	Focus Groups (Professional Judgment)	Prototypes (limited set)	Stakeholder involvement. Context sensitive.	Only hypothetical connection to outcomes. Addresses only limited conditions/settings.
	Hypothetical	Consultant Synthesis (Evidence Based)	Single model (transposed across settings)	Limited effort. Ability to use and apply boilerplate to any situation. Built on empirically validated strategies.	Aggregation of "strategies" to whole school is suspect. Transferability of "strategies" limited. Not context sensitive.
Outcome-Oriented [Cost Function]	Actual		All districts/schools over multiple years.	Base on statistical link between actual outcomes and actual spending. Evaluates distribution across all districts/schools.	Requires rich personnel, fiscal and outcome data. Potentially infeasible where outcome goal far exceeds any reality. Focus on limited measured outcomes. Limited insights into internal resource use/allocation underlying cost estimate.

Source: Baker & Levin (2014).

3 – Review of *Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches* (Augenblick, Myers, Silverstein & Barkis, 2002)

Study Methodology

The 2002 study by Augenblick et al., makes use of two different costing-out methods, the input-based PJ approach and the outcome-based SS approach. We describe each of these briefly in turn.

Professional Judgment Approach (Input-Oriented Approach)

The first methodology used by the study is the PJ approach. There were four main tasks involved:

1) <u>Defining a Suitable Education</u> – This was done in consultation with the Legislative Education Planning Committee (LEPC) with the final definition including both input and outcome standards. The input standards were based upon the offered course, program and services included in the Kansas Quality Performance Act (QPA), while the performance standards were defined by districts that within a five-year period would meet specific percentage threshold standards of students scoring proficient or better (aka percent-above-cut-score) on six different grade level/subject specific criterion-referenced tests used for accountability purposes as shown in Table 2:[12]

Table 2 – Student Outcomes Used for Suitability Definition

Grade	*Percent of Students Scoring Proficient or Higher*	
	Math	**Reading**
4	65%	N/A
5	N/A	70%
7	60%	N/A
8	N/A	65%
10	55%	N/A
11	N/A	60%

<u>Developing District and School Prototypes</u> – The authors first developed 4 categories of districts that were distinguished by enrollment size. This was done by rank ordering the 304 districts in the state by enrollment and determining both raw district and pupil-weighted district quartiles, where the raw quartiles split the population into four groups with equal numbers of districts (76), while the pupil weighted split them into four groups with (roughly) equal enrollments (Table 3a).

Table 3b shows the final grouping used for the prototypes. Note, this grouping scheme made use of combinations of both quartile calculation schemes. Specifically, the raw quartile groups 1 and 2 for the Very Small and Small district categories, respectively, a combination of unweighted quartile 3 along with a portion of weighted quartile 1 and all of weighted quartile 2 for the

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[12] Appendix B of the A&M study includes the formal definition of a suitable education used for the PJ approach.

Moderate district category, and all of weighted quartiles 3 and 4 for the Large district category. The authors provide no justification for the final designation of the district size categories.

Table 3a – Raw and Pupil-Weighted Quartiles of Enrollment Used to Define District Size Categories

	District Size Quartiles			
	Quartile 1	**Quartile 2**	**Quartile 3**	**Quartile 4**
Raw Quartiles – Number of Districts (Enrollment Range)	76 (≤324)	76 (325-555)	76 (556-1,139)	76 (≥1,140)
Pupil-Weighted Quartiles – Number of Districts (Enrollment Range)	230 (≤1,140)	54 (1,150-3,599)	16 (3,600-16,499)	4 (≥16,500)

Table 3b – Final District Size Categories Used

	District Size Category			
	Very Small	**Small**	**Moderate**	**Large**
Enrollment Range	≤324	325-555	556-3,600	≥3,601

Table 4 – Final District and School Prototypes Used for Professional Judgment Panels

	District Size Category			
	Very Small	**Small**	**Moderate**	**Large**
Range in Enrollment	≤324	325-555	556-3,600	≥3,601
Average District Enrollment	200	430	1,300	11,200
Average School Enrollment				
Elementary	140	150	200	430
Middle	-	-	300	430
High School	60	130	400	1,150
Average Numbers of Schools				
Elementary	1	2	3	12
Middle	-	-	1	6
High School	1	1	1	3
Average Incidences of Student Needs				
Proportion of Students in Special Education	14%	14%	13%	14%
Proportion of Students Eligible for Free/Reduced Price Lunch	35%	35%	29%	36%
Proportion of Bilingual Students	2%	2%	3%	4%
Note: Table adapted from study pages IV-2 and IV-3.				

Within each district size category, the averages of district total enrollment, the numbers and enrollments of schools at the elementary, middle and high school levels, and incidences of students in special education, eligible for free/reduced price lunch, and identified as bilingual were calculated. Table 4 provides the final prototype definitions of districts and schools used in

the professional judgment panel work. It is important to note that the authors did not develop middle school prototypes for the Very Small and Small district size categories, as they claim that there were no stand-alone middle schools in these types of districts.

2) Selection of Panelists, Convening of Panels and Public Engagement – The authors consulted with the LEPC and the Kansas State Department of Education (KSDE) to select 25 individuals that made up four school-site professional judgment panels. One school-site panel was assigned to the Very Small and Small district size school prototypes, another school-site panel was assigned to the Large district size school prototypes, and two school-site panels were assigned to complete duplicate sets of the Moderate district school prototypes. A group of 15 panelists were chosen in a similar manner to serve on two district professional judgment panels charged with reviewing the work of the school-site panels and an expert panel of 6 panelists was chosen to review the work of the district professional judgment panel. The school-site panels convened for 1.5 days (December 4-5, 2001), during which time they deliberated and specified resources for the school prototypes. The district panels convened for 1.5 days (January 8-9, 2002) to review and amend the school prototype resources, as well as specify district-level resources to be added to the school-level prototypes. Finally, the expert panel met for 1 day (March 13, 2002) and made modifications to one of the two sets of prototypes for the schools and district under the Moderate size category.

The authors also conducted both a questionnaire and interviews lasting up to four hours with 10-person groups drawn from a pool of 59 participants included in a KSDE-provided list of 97 individuals that was made up of educators, school board members, education advisory group member, parents, and business community members. This engagement effort was done to get a better sense of public views on the Kansas school finance system concerning the funding foundation level, the current weights used to adjust funding for student needs (at-risk, bilingual and special education), scale of operations (district size), and programs such as vocational education. In addition, the data collection solicited input from respondents/participants on issues such as the appropriate provision of staff professional development. The meetings took place on November 13 and December 4, 2001, and on January 8, 2002.

3) Assigning Resource Prices, Calculating Costs and Developing Weights – The final step involved assigning unit prices for each type of resource and calculating the costs associated with each school prototype. Next, they added the corresponding costs of district-level resources, reported aggregate costs across the district size categories broken out by base spending versus additional spending necessary to support students with special needs, and determined base per-pupil funding and empirical weights for special education, at-risk, and bilingual students for each district size category prototype. The authors then used the information across the district size categories to generate schedules of base per-pupil funding and student need weights that varied with district enrollment size.

Successful Schools Approach (Outcome-Oriented Approach)

Implementation of the SS approach was far less involved than the PJ approach. The authors first determined districts that were successful in terms of their student outcomes. This was done by analyzing each district's percentage of students with scores that were proficient on the state's math and reading tests used for accountability purposes. To be deemed successful, a district had to be either meeting the percent thresholds mentioned earlier on five out of the six grade/subject specific tests or

be considered on track to meet these thresholds within five years. The determination of whether a district was considered being on track was made by looking at the changes in the percentage of students with proficient scores on each test from the 2000 to 2001 and comparing these year-over-year changes to the yearly progress that would have to be made to reach the test-specific thresholds within five years. According to this criterion, 86 of the statewide total of 304 districts were deemed successful in terms of their outcomes.

The authors next identified districts in terms of their compliance with the School District Finance and Quality Performance Act standards (QPA), which involved providing appropriate courses, programming and services. Only 1 of the 86 districts deemed successful according to the outcome criterion was found not to be meeting the QPA standards, leaving the final number of successful districts at 85.

Next, the authors isolated the basic expenditures of the districts, by excluding spending on services for special education, at-risk, and bilingual student populations, as well as expenditures on capital, food service, and transportation. Using these total spending figures, the authors calculated a pupil-weighted average base cost per pupil across the 85 districts.

Key Results and Discussion

Key Results

The key results from the PJ approach pertaining to suitable base and special needs per-pupil costs and corresponding weights are listed in Table 5. The base per-pupil cost resulting from the PJ approach ranged from $5,811 for Large districts to $8,581 for Very Small districts, with a pupil-weighted average across districts of $6,362. This is about 40 percent larger than the pupil-weighted average base per-pupil cost calculated using the successful schools approach.

Additional special education per-pupil costs range from $6,908 (Small) to $12,090 (Large) with a pupil-weighted average of $9,848 and corresponding special education weights ranging from 0.86 to 2.08. That is, the additional funding above and beyond the base cost that is necessary to support the cost of a special education student was between $6,908 and $12,090 across the district size categories or 0.86 to 2.08 times the base per-pupil cost for each of these categories. The at-risk per-pupil costs range from $1,919 (Very Small) to $3,392 (Moderate) with a pupil-weighted average of $2,846 and corresponding weights ranging from 0.22 to 0.44. Bilingual per-pupil costs range from $1,217 (Very Small) to $5,993 (Large) with a pupil-weighted average of $5,320 and corresponding weights equal to 0.14 and 1.03. Taking a ratio of the pupil-weighted average of the additional cost associated with each student need allows calculations of the weights associated with the pupil-weighted average costs are as follows: special education-1.55, at-risk-0.45, and bilingual 0.84.

The main result from the SS approach was a base per-pupil cost calculated at $4,547. The SS per-pupil base figure (lower than the lowest PJ per-pupil base of $5,811 generated for the Large district prototype) was combined with the weight figures generated using the PJ approach to develop cost schedules across the full district enrollment range. The cost schedules were then used to project the district-level and bottom-line adequacy costs, the latter of which was compared to current spending at the time. Using a current spending figure on comparable purposes (general school operations, which excludes capital, transportation, etc.) of $2.837 billion, the authors conclude that total spending would need to increase by about $236 million to $3.073 billion (equal to a relative increase of 8.3 percent).

Table 5 – Suitable Base and Special Needs Per-Pupil Costs and Corresponding Weights from PJ Approach

	District Size Category				Pupil-Weighted Averages
Total Base Cost from PJ Approach	**Very Small**	**Small**	**Moderate**	**Large**	
School Level	$6,692	$5,786	$5,499	$4,724	
District Level	$1,889	$1,575	$1,184	$1,087	
Total PJ Base Cost	$8,581	$7,361	$6,683	$5,811	
Pupil-Weighted Average Base from PJ			$6,362		
Pupil-Weighted Average Base from Successful Schools			$4,547		
Relative Difference Between PJ and Successful Schools Bases			39.9%		
Added Costs of Special Needs Students	**Very Small**	**Small**	**Moderate**	**Large**	**Pupil-Weighted Averages**
Special Education	$7,403	$6,908	$7,731	$12,090	$9,848
At-Risk	$1,919	$2,228	$3,392	$2,578	$2,846
Bilingual	$1,217	$1,267	$5,590	$5,993	$5,320
Special Needs Weight Calculations	**Very Small**	**Small**	**Moderate**	**Large**	**Pupil-Weighted Averages**
Special Education	0.86	0.94	1.16	2.08	1.55
At-Risk	0.22	0.30	0.51	0.44	0.45
Bilingual	0.14	0.17	0.84	1.03	0.84

Note: Derived from A&M study Table IV-10. Pupil-weighted averages of added costs of special needs students added by review author. 2000-01 statewide enrollments across size categories used to calculate pupil-weighted averages are as follows: Very Small (15,788), Small (32,872), Moderate (173,808) and Large (224,502). Pupil-weighted averages of special needs weight calculations based on ratios of pupil-weighted average special needs costs to pupil-weighted average PJ base per-pupil cost (e.g., pupil-weighted average special education weight of 1.55 equals $9,848 / $6,362.

They next offset estimated local and Federal revenues to calculate what the burden of the increase would be to the state, yielding a figure of $284 million or 13.4 percent.

Discussion

My general impression of the A&M study is that it is a rather early effort implementing a PJ approach to costing-out educational suitability that includes some flaws in it design and implementation. In addition, I had some issues with how the study findings were translated into actionable funding policy. The following includes a critical discussion of the A&M study methodology and implementation focusing on the PJ approach and including how results may have been shaped by the data used and analytical choices made by the authors. As the study includes a rather dated implementation of the PJ approach, the text points out advancements used in more recent applications of the approach. The choice to focus on the PJ approach stems from a general lack of credibility in the SS approach as a valid costing-out methodology (Baker & Levin, 2014) and the larger share of the study findings that are made up of the PJ results (i.e., the SS approach was only used to calculate base per-pupil cost, while the PJ approach generated both base per-pupil cost and weight estimates).

Development of School Prototypes

A simple review of the district and school prototypes brings forth a major concern that almost certainly had significant influence on the key results presented above. Specifically, the review uncovered two issues that could not be ignored, but the effects of which are not clear.

First, it seems that the incidence of student needs used to define the district and school prototypes do not seem to be correct. Specifically, there is evidence that the average rates of students eligible for free or reduced price lunch (FRL) used to define the district and school prototype definitions that the PJ panelists based suitable education models do not comport with those calculated using data downloaded from the KSDE.[13] The first panel of Table 6 shows the district average percentage of FRL reported in the A&M study (page IV-2) for each district size category, the same figures calculated for the purposes of this review, and the differences in incidence rates between the two sets of figures. While the differences for the Moderate and Large districts is quite small, we find that the FRL rates used in the study for Small districts was somewhat larger (by 2.4 percentage points) than the rate calculated for this review. Conversely, the average FRL rate used in the study for the Very Small district prototype was 4.4 percentage points smaller than what was calculated using KSDE data. To this end, it seems that in developing their models the panels were reacting to a key student need characteristic that was slightly too high for Small districts and too low for Very Small districts.

A second more fundamental problem that precipitated the investigation in this section is the fact that the authors used district averages to define student needs in both the district- and school-level prototypes. Ideally, the set of school prototypes used in the PJ approach should attempt to approximate the ranges of student need and school size naturally occurring in a state. It is this variation that will drive a more accurate calculation of how much more it costs to provide a suitable education to students with different types of needs and attending schools of different sizes. Because of this critical research design decision, the school prototypes are unfortunately quite limited in their ability to reflect the

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[13] School-level data on counts of students approved for free/reduced price lunch in Kansas for the 2000-01 school year were downloaded from the report generator on the KSDE website here: (http://datacentral.ksde.org/report_gen.aspx). These data were used to generated both district- and school-level pupil-weighted averages for each district category.

variation in pupil needs that actually existed across schools in the state. Specifically, the variation in student needs across the school prototypes used in the study only represents that found across the average districts within the four broad categories of district size. As seen in the prototype definitions listed in Table 4, above, while school size seems to follow district size, there is almost no variation in any of the average student needs incidences across the four district size categories. What is lamentable is the fact that the authors could have simply calculated school-level averages of the student needs variables across schools within each district size and by schooling level, which would have provided a more credible representation of needs across the state.[14] Performing averages by schooling level is particularly important, given the well-known phenomenon whereby reported rates of students eligible for free/reduced price lunch for high schools are systematically lower than for their elementary and middle school counterparts.

Table 6 – Average District and School Incidences of Students Eligible for Free/Reduced Price Lunch Used in A&M Study and Calculated from KSDE Data

	District Size Category			
	Very Small	*Small*	*Moderate*	*Large*
Averages Used in Study and Calculated from KSDE Data				
District Averages Used in Study for Both Districts and Schools	35.0%	35.0%	29.0%	36.0%
District Averages Calculated from KSDE Data	39.4%	32.6%	28.7%	35.9%
Difference in Study and KSDE Calculated Averages	-4.4%	2.4%	0.3%	0.1%
Schooling-Level Averages Calculated from KSDE Data				
Elementary	44.6%	36.9%	33.7%	43.9%
Middle	40.1%	34.9%	28.8%	40.2%
High	33.6%	26.8%	21.5%	26.6%
Differences Between District Averages Used in Study and Schooling-Level Averages Calculated from KSDE Data				
Elementary	-9.6%	-1.9%	-4.7%	-7.9%
Middle	-5.1%	0.1%	0.2%	-4.2%
High	1.4%	8.2%	7.5%	9.4%

To check the degree to which the free/reduced price lunch rates used in the A&M study for both the district and school prototypes were different from the actual school-level averages that existed in Kansas in the 2000-01 school year the analysis was extended. The second panel in Table 6 shows the average FRL rates across schools at each schooling level within each of the four district size categories. The resulting average FRL rates show a consistent relationship across the district size categories at each schooling level; namely, schools in Very Small and Large districts tend to have the highest rates, while

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[14] Indeed, the authors were able to compute school-level averages of school size within each of the district size categories so it is curious that they did not do the same for the student needs characteristics. Perhaps the school-level student needs data were not available at the time.

those in Moderate sized districts tend have the lowest, and those in Small districts are somewhere in between. However, it should also be noted that within each schooling level the variation in average calculated FRL rates across the district size categories is much greater compared to those used in the school prototypes. The results also show a common pattern whereby FRL rates tend to be highest among elementary schools and lowest among high schools, with middle schools in between.

The third panel of the table contains the percentage point differences between the school-level FRL rates calculated from the KSDE data and those used for the school (and district) prototypes used in the PJ approach. The results are quite striking showing that the prototype FRL rates significantly over or underestimated student needs across the schooling levels and district size categories. Specifically, FRL rates at the elementary level were systematically underestimated by the school prototypes by 9.6 percentage points for Very Small districts, 7.9 percentage points for Large Districts, 4.7 percentage points for Moderate size districts, and 1.9 percentage points for Small districts. Conversely, the high school prototypes systematically overestimated the FRL rates for high schools by 1.4 to 9.4 percentage points. At the middle school level, the results are mixed. The school prototypes for Very Small and Large districts underestimated the average FRL rate by 5.1 and 4.2 percentage points, respectively.

Unfortunately, publicly available data was not available on the other student needs characteristics defining the prototypes (incidences of special education and bilingual students) and therefore was not analyzed. However, one might hypothesize that given the significant correlation between the incidences of FRL and bilingual students that is often observed, a similar although less pronounced problem would also exist with the bilingual model components that were specified. Also, while the percentage differences may not seem like a lot, in relative terms they can be quite large. For example, the largest underestimates and overestimates found (for elementary schools in Very Small districts and high schools in Very Large districts) show that the values used for the prototypes were over one-quarter smaller and larger, respectively than they should have been.

In sum, it seems likely that the panelists likely would have specified more resources in the elementary school prototypes and fewer in the high school prototypes. However, looking at the differences between the school-level percent FRL used in the prototypes versus what is found from KSDE data across the three schooling levels for each district size category (i.e., down the columns of the last panel in Table 6), one could legitimately assume that overall the resources specified for Very Small and Large districts were too low, while those specified for Small and Moderate districts were too high. Unfortunately, while it would be hard to believe that this research design flaw could not have influenced the panelists' decisions, it is impossible to fully understand what overall impact this may have had on the final results. My thought here is that the school-level cost generated by the PJ approach is lower overall than it would have been if the school prototypes were defined with demographics that were true to the average needs specific to schooling levels within each district size category.

Translating Findings into Actionable Funding Recommendations

The authors made a good effort to translate the main results of both the PJ and SS approaches into funding recommendations that could be implemented. The first of these was to establish the base (foundation) per-pupil funding amount to which the various calculated weights for at-risk, bilingual, and special education were applied.

Base Per-Pupil Foundation

Exhibit 1 provides three cost schedules that show how suggested per-pupil base funding would be affected by district size. The solid-line schedule in blue represents the costs suggested by the A&M PJ approach (minimum of $5,800), while the solid-line schedule in orange is that suggested by the SS approach (minimum of $4,550). The third schedule in red (named "Raw PJ Base Cost" with a minimum of $5,811) was developed by me directly from the data presented in Table 5, above. There is very little difference between the suggested PJ and raw PJ schedules.[15],[16]

As can be seen, all three schedules produce the expected story that is consistent with economies of scale. That is, it is often found that the per-unit (per-pupil in this case) cost of production decreases as the scale of production gets larger. All three behave quite similarly, although the SS schedule is significantly lower at each enrollment level. The authors devote a discussion of why these differences might occur, stating that the districts identified for the SS approach might not meet all of the components that constitute a suitable education, which the prototype districts of the PJ approach by definition are assumed to meet. While the study is silent on any examples where this might be the case, one might be the fact that the SS districts were identified as successful if they met or were on track to meet test proficiency thresholds on five of the sex tests, while the PJ panels were charged with developing models that would achieve the thresholds on all six tests.

However, the difference in the PJ and SS base per-pupil cost measures are most likely borne out of systematic differences in the characteristics of those districts deemed successful and other districts in the state, which the SS approach does not control for. It is precisely this issue that renders the SS approach useless for determine the costs of a suitable education (Baker & Levin, 2014). To this end, the suggested PJ base is preferable to that generated using the SS approach. Moreover, the scale adjustments seem appropriate. Indeed, the structure of the PJ prototypes were designed based upon differences in enrollment and therefore the approach seems to do a good job at distinguishing the differential costs associated with scale of operations.

An important decision is made by the authors was to use the lower SS base per-pupil cost as the driving the foundation level by which all districts were funded. The PJ base, or a scaled down version of the PJ base, would then be used as the limit on second tier funding (Local Option Budget or LOB).[17] There are at least two things that are problematic with this decision. First, the choice to use the SS base per-pupil figure would seem to be endorsing an unreliable measure that seems to be an underestimate of the true base per-pupil cost (note that even the reported PJ base cost was deemed to be underestimated to some extent and the SS base is far lower than that). Second, using the PJ base per-pupil cost to set the LOB limit makes little sense in that these two things are meant to serve entirely different purposes. Specifically, a per-pupil funding base constitutes what must be spent on a student with no special needs in order to provide them with a suitable education. In contrast, the LOB is a limit of what can be spent

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[15] My though is that the authors fit their suggested schedule to base per-pupil cost numbers that were rounded (e.g., using the minimum of $5,800 rather than the raw $5,811 produced by the PJ analysis).

[16] In addition, I have taken the liberty of plotting smooth schedules (the dotted-lines) that do not have points of discontinuity.

[17] The Local Option Budget (LOB) is a second-tier funding source by which districts are allowed to use local revenues to generate dollars above an adequate base of funding (one that would support a suitable education). At the time of the study, the amount of LOB funding a district could use was capped at 25 percent of the base.

above and beyond the base (i.e., intended to allow for districts to spend in excess of what is deemed adequate). In turn, it is unclear at best why you would use a base per-pupil cost figure to determine the LOB limit.

At-Risk Weight

Exhibit 2 includes a plot of the suggested schedule of the funding weight for at-risk students (in blue) and another that simply connects the raw weights calculated from the PJ prototypes for each district size category. In addition, I have included a function that best fits the raw data points. The suggested schedule was generated by the following equation:

$$(3) \qquad \textbf{At-Risk Weight = 0.60 – [(1,000/Enrollment) x 0.08]}$$

As is evident from the graphic, the intended poverty weight has a minimum of 0.20 and increases with district size, dramatically so at lower enrollment levels (from 200 to 800), and eventually levels off at 0.60. There are several concerns I have with this suggested weight schedule.

First, the positive relationship between district enrollment and the suggested PJ at-risk weight only partly follows the series produced by the raw PJ weights. The suggested PJ weight schedule is also consistently higher than the raw PJ weight series. The reader will also note that the raw PJ weight for the Large district size category (0.44) was <u>lower</u> than for the Moderate district size category (0.51), which seems illogical given the Moderate size prototypes had the lowest percentage of at-risk students of all the district size categories. Importantly, it may be that the pattern of the observed raw PJ weights are more of an artifact stemming from the organizational structure of the prototypes than the actual values of the at-risk percentages to which the panelists responded. Specifically, it does not seem that the prototypes provided sufficient variation in student needs to allow for accurate calculations of need-based weights. The only appreciable change in the at-risk percentage across the district size categories was for Moderate size districts, which was set at 29 percent and 35 or 36 percent for the other three district larger and smaller size categories.

In addition, the fact that only one panel addressed the prototypes in three of the four size categories (the Moderate district size prototypes were performed independently by two panels) is rather troubling (ideally there would be at least two panels developing models for each of the prototypes).[18] Finally, the reader will note that the calculated at-risk weight for Moderate districts is not logical when taken in the context of those calculated for the other district size categories that had higher prototype FRL rates. For example, the Moderate at-risk weight associated with an FRL rate of 29 percent was 0.51, while the weights for Very Small and Small districts associated with an FRL rate of 35 percent were 0.22 and 0.30, respectively.

Second, I am concerned about the degree to which the suggested PJ at-risk weights increase with enrollment according to the schedule. While there are examples in both the research literature and state funding policy that the *concentration* of poverty has a significant impact on the outcomes of at-risk students,[19] it is difficult to accurately determine how much additional funding might be necessary to provide an equitable suitable educational opportunity between at-risk students learning in

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[18] A more in-depth discussion of the importance of using multiple panels to perform the same exercises is included below (see section *Multiple Independent PJPs Performing Duplicate School/District Prototypes*).
[19] See for example Reardon (2011).

environments with relatively higher and lower concentrations of poverty. Indeed, the Kansas costing-out study by the Legislative Post Audit Committee (LPA, 2005) described below provides results using a cost function costing-out approach that also suggests a significant relationship between the cost of providing a suitable education and incidence of student poverty in inner-urban districts.

In terms of an example of state funding policy, California's relatively new school finance system, the Local Control Funding Formula, provides an additional "concentration" grant funding adjustment (weight) in districts where the incidence of disadvantaged (at-risk) students (defined as the percentage of unduplicated counts of at-risk, English learners or foster youth) is above 55 percent. In these districts, funding is increased by 0.50 times the base per-pupil funding for each at-risk student accounted for in the excess incidence above 55 percent. To put the at-risk concentration weight in perspective, there is also an initial "supplemental" at-risk weight used where districts get an additional 0.20 times the base for all students that are deemed at risk. So, in California districts where the at-risk concentration weight is applicable, the effective additional funding for each at-risk student over the 55 percent incidence threshold is over three times as large as that for at-risk students under the threshold (3.5 times as large to be precise).[20] Exhibit 3 presents this discontinuous LCFF at-risk weight schedule that takes into account both the supplemental and concentration weights to show how the effective weight changes with increases with the incidence of at-risk students. The schedule shows an at-risk weight of 0.20 up until the incidence of at-risk incidence reaches 55 percent, after which the weight steadily climbs to 0.425. It is important to take notice that the ratio of the weight in the highest to lowest incidence districts is 2.125.

The implications of the A&M suggested at-risk weight schedule would be much more aggressive in terms of the funding equity that would ensue if it were enacted. Looking again at Exhibit 2, the smallest districts would receive additional funding for their at-risk students that would be one-third of that for the largest districts. This implies that it is only a third as costly to equally support the outcomes of at-risk students in the smallest districts than in the largest districts. Also, note that while there are no stark discontinuities or "jumps" in the schedule, the steep portion occurring between 200 and 800 students would provide an incentive for districts to increase their enrollment.

In the context of the A&M findings, to the extent that the concentration of at-risk students is related to district enrollment, there may be a call for some sort of upward graduated adjustment in the at-risk weight as district enrollment increases. However, a check of the looking at both the unweighted and pupil-weighted correlations between incidence of at-risk students and districts enrollment using 2000-01 data, I find that there is a negligible or weak correlation between these two variables.[21]

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[20] Specifically, for at-risk students above the 55 percent threshold districts receive additional funding on the order of 0.70 of the base (this equals the 0.20 supplemental weight plus the 0.50 concentration at-risk weight), while at-risk students below this threshold only get the 0.20 supplemental weight.

[21] Using KSDE data for 2000-01, I find that the pupil-weighted correlation between district-level percent at-risk and enrollment is 0.22. These were run within each of the district size categories with a mix of weakly negative and weakly positive correlations.

Exhibit 1 - Alternative Suggested Base Per-Pupil Suitable Costs by District Enrollment

Raw PJ Base Cost Trendline Equation
$y = 11700x^{-0.074}$
$R^2 = 0.9703$

Suggested PJ Base Cost Trendline Equation
$y = 13703x^{-0.092}$
$R^2 = 0.9571$

Suggested SS Base Cost Trendline Equation
$y = 10736x^{-0.092}$
$R^2 = 0.9569$

A&M Suggested Base Cost-PJ
Power (A&M Suggested Base Cost-PJ)
A&M Suggested Base Cost-SS
Power (A&M Suggested Base Cost-SS)
Raw Base Cost-PJ
Power (Raw Base Cost-PJ)
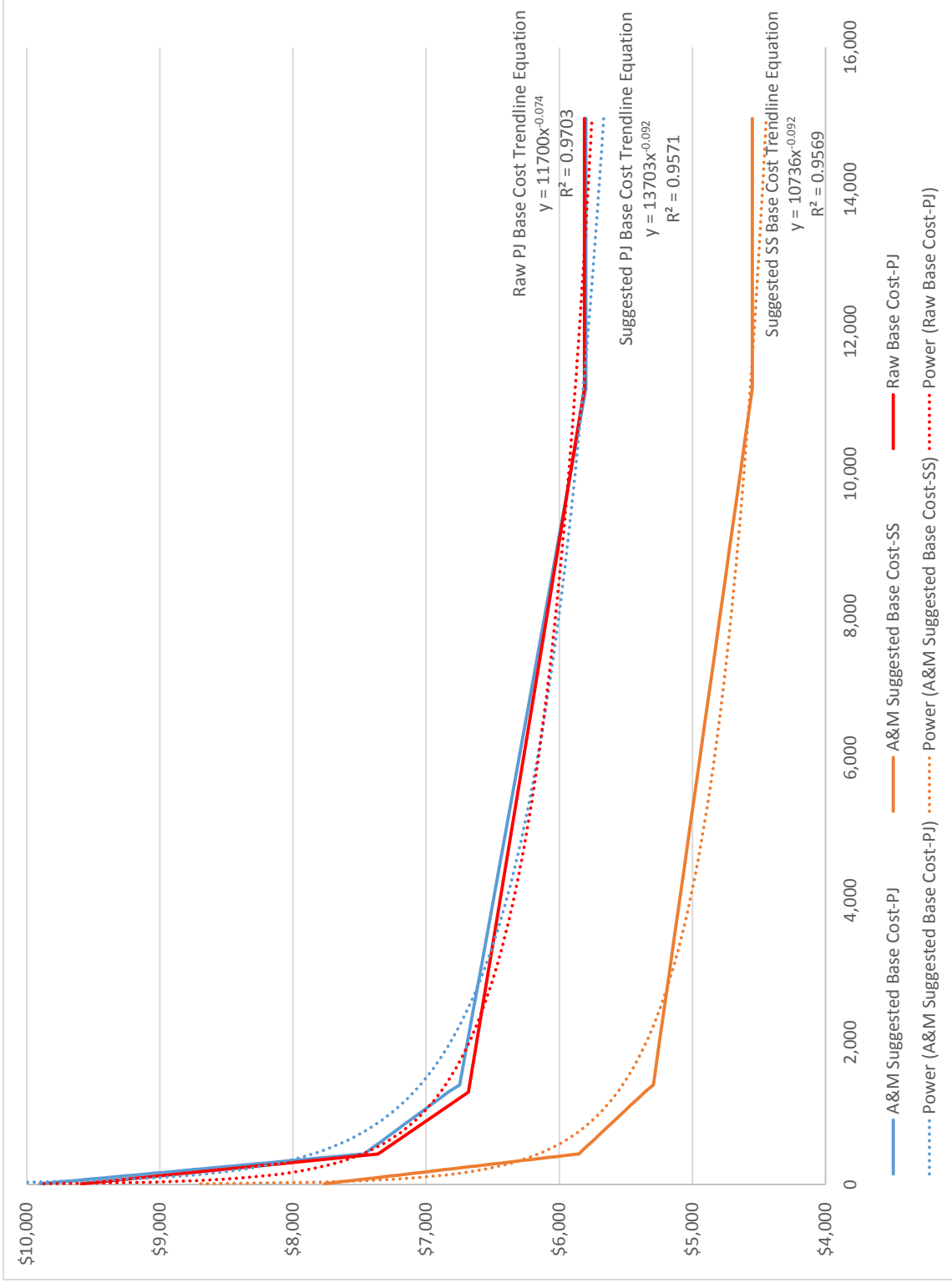
Exhibit 2 - A&M Suggested At-Risk Weights by District Enrollment

Suggested PJ At-Risk Weight Trendline Equation
$y = 0.1095x^{0.1664}$
$R^2 = 0.5872$

District Enrollment

——— Suggested PJ At-Risk Weight   ——— Raw PJ At-Risk Weight   ········· Power (Raw PJ At-Risk Weight)

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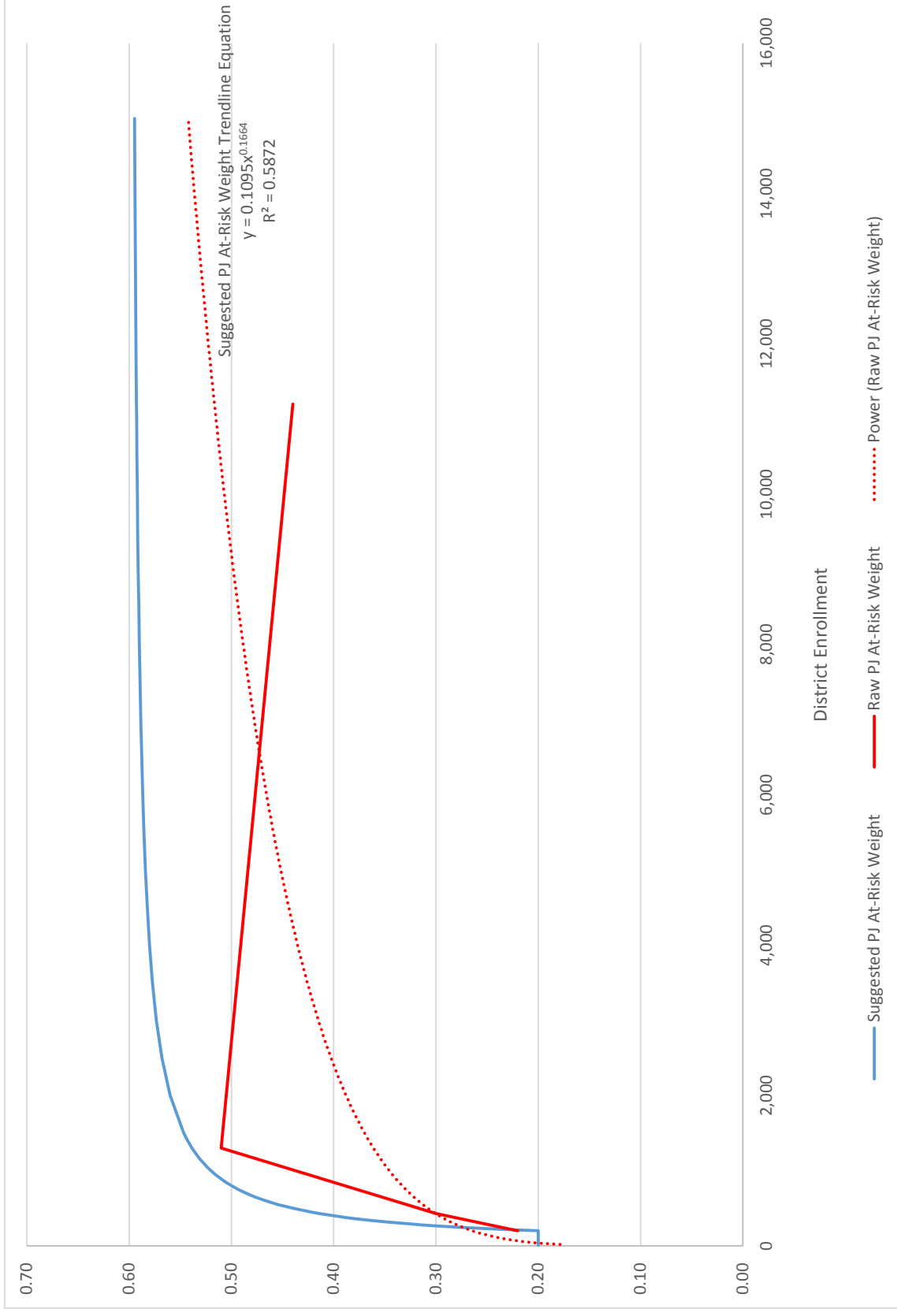
Exhibit 3 – At-Risk Weight Schedule from California Local Control Funding Formula (LCFF)
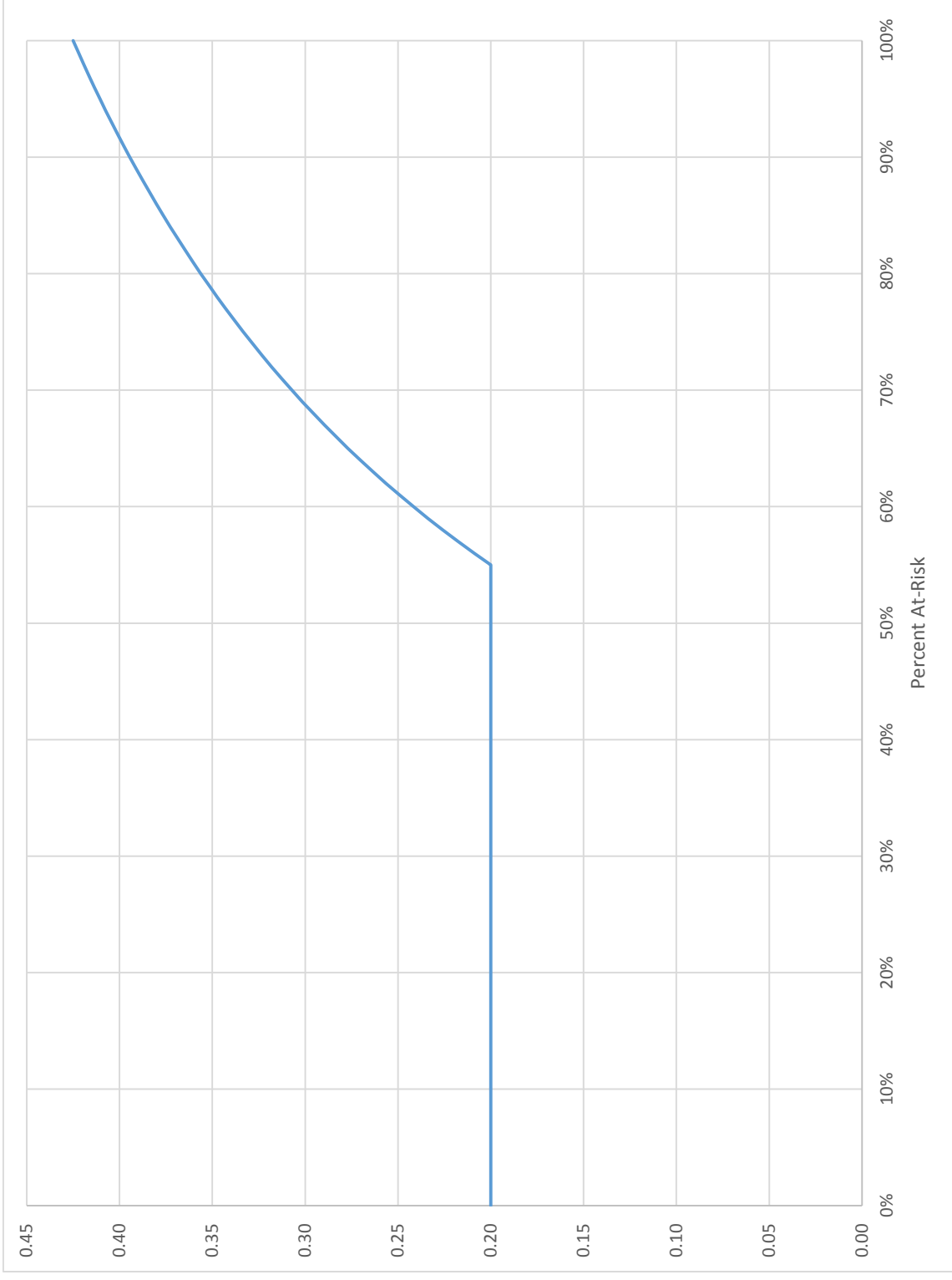
Given the large relative difference between the suggested PJ at-risk weight in the largest versus smallest districts, perhaps a better solution would be to suggest a standard at-risk weight to be used across all district enrollment sizes. One obvious choice would be to go with the pupil-weighted average of the weights calculated for each district size prototype. My calculations show this would be 0.45, which is admittedly rather conservative compared to other costing-out studies, including the range of at-risk weights computed in the LPA cost function approach.[22]

Bilingual Weight

The suggested schedule for the bilingual weight is presented in Exhibit 4. I have similar concerns about the A&M suggested bilingual weight schedule for reasons mentioned above in the discussion of the at-risk weight schedule. The resulting increasing weights across district size are most likely due to the lack of variation in the incidences of bilingual student used across the prototypes specific to schooling levels and district size categories, as well as a lack of multiple panels completing duplicate prototypes. Indeed, similar to the case of the at-risk weights, there may be concentration effects at play (often the incidences of at-risk and bilingual are at least moderately correlated). However, it is difficult to understand why the additional cost of providing a suitable education to a bilingual student would be *so* much higher in large districts. The equity effects resulting from implementing the suggested bilingual weight schedule would be pronounced, with the relative difference in additional per-pupil funding for bilingual students between the largest and smallest districts measuring over 600 percent. A more logical way to apply the prototype bilingual weights might be to implement their pupil-weighted average equal to 0.84, which is not outside of the range of English learner weights generated by PJ studies (0.39 to 2.0) as reported in the literature review on this very subject by Castellanos-Jimenez and Topper (2012).

Special Education Weight

The authors basically did not make use of the special education weight for the Large district size category because it was considered too high (2.08). Instead, they noted that the other weights were more reasonable (0.86, 0.94 and 1.16 for the Very Small, Small, and Moderate prototypes, respectively), and developed a schedule (Exhibit 5) that starts at a weight of 0.90 for the smallest district sizes and increases with district enrollment as follows:

(4)   Special Education Weight = 0.90 + (Enrollment x 0.00002)

One should notice that the A&M suggested schedule (blue line) is much flatter than the raw schedule (orange line). The 0.90 is a well-established, but outdated, figure calculated in a 2002 report of the Special Education Expenditure Project (Chambers, Parrish & Harr, 2002). However, this is not a weight based on an adequacy cost study, but rather one describing how much was being spent on the average special education student across the county relative to the average student with no special needs *without explicitly taking into account any specific definition of educational suitability*. To this end, the 0.90 weight might be seen as an underestimate of what it would cost to provide a suitable education for the average special education student.

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[22] See the compiled list of estimated poverty weights from costing-out studies performed from 1997 to 2007 in Baker, Taylor & Vedlitz (2008) which range from 0.58 to 0.92 for those using the PJ approach.

Exhibit 4 – A&M Suggested Bilingual Weights by District Enrollment

Suggested PJ Bilingual Weight Trendline Equation
$y = 0.2411\ln(x) - 1.1343$
$R^2 = 0.853$

— Suggested PJ Bilingual Weight   — Raw PJ Bilingual Weight   ⋯⋯ Log. (Raw PJ Bilingual Weight)

District Enrollment

Review of Kansas Education Cost Studies – Jesse Levin
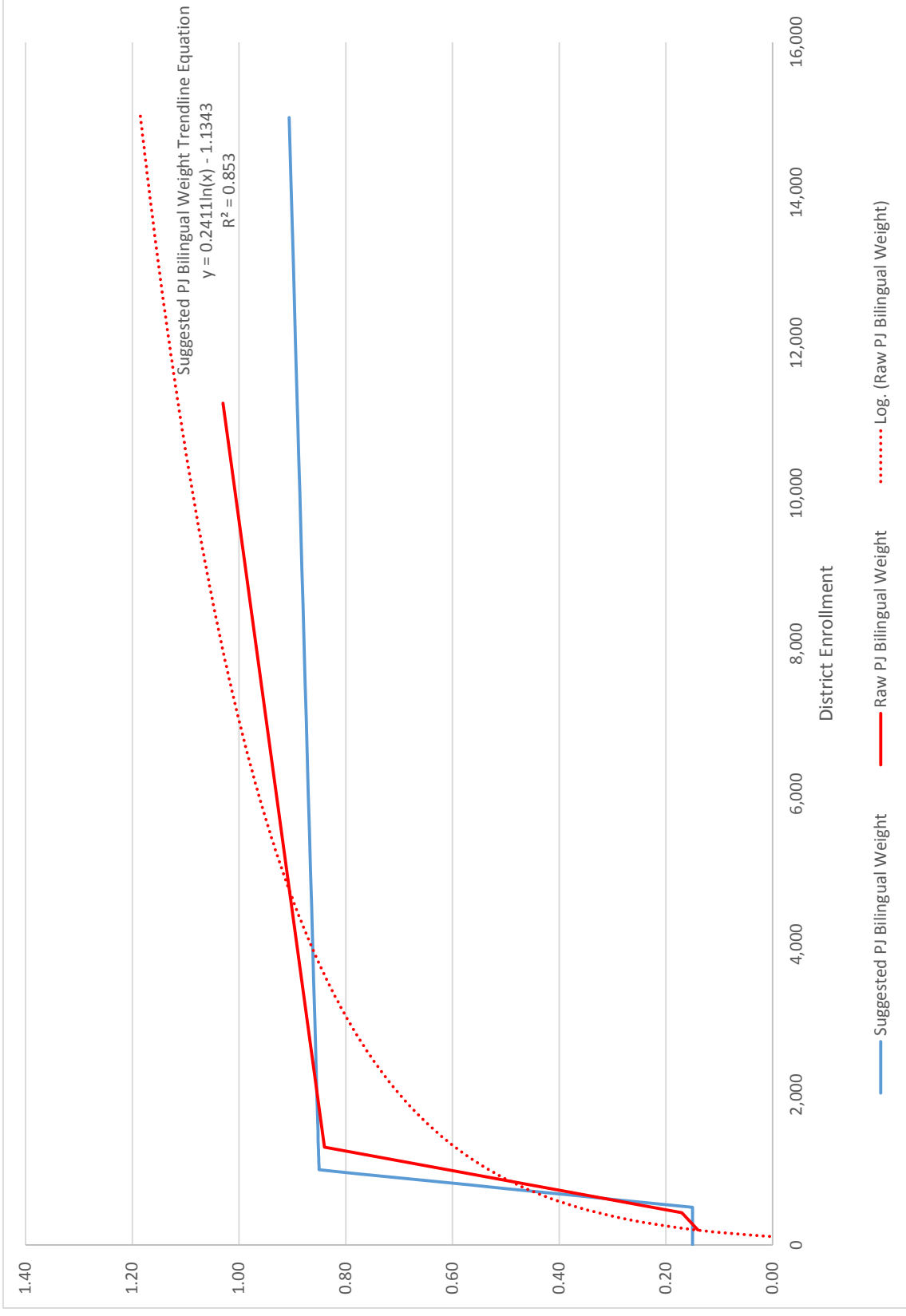
Exhibit 5 – A&M Suggested Special Education Weights by District Enrollment

Suggested PJ Special Education Weight Trendline Equation
$y = 0.0001x + 0.9157$
$R^2 = 0.9809$

District Enrollment

——— Suggested PJ Special Education Weight ——— Raw PJ Special Education Weight .... Linear (Raw PJ Special Education Weight)

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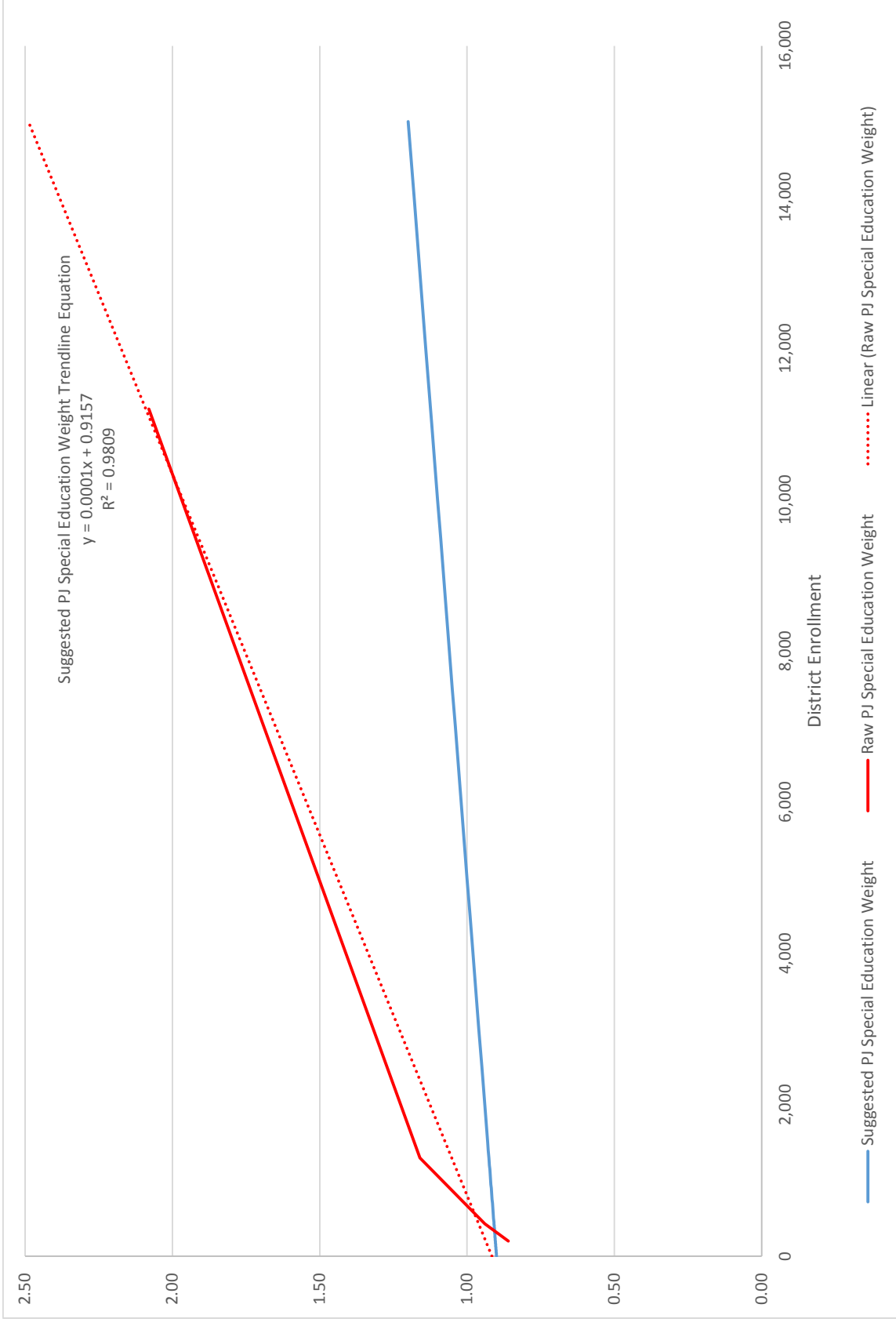
The argument could be made, however, that the degree to which this is an underestimate will depend on the extent to which special education students' Individualized Education Programs (IEPs) include levels of support that constitute a suitable education (and the extent to which these services are actually provided). Again, similar concerns raised above for the other weights apply here, but the existence of a concentration effects seems less likely, but perhaps apparent given the large increase in the numbers of students in high-incidence special education categories (such as those who are specific learning disabled) and the potential disproportionate identification of these students in Moderate and Large sized districts. Again, as an alternative to the weight schedule I would propose that implementation of a constant special education weight calculated as the pupil-weighted average across the district size specific prototypes be considered (1.55).

Ensuring That PJ Models Are Efficient

As mentioned above, a key criticism of the PJ approach is that the specification of staffing and non-personnel resources by panelists may not represent efficient allocations of resources. That is, the contention is that the lists of resources specified through the panels' deliberations do not provide combinations that will achieve the outcomes put forth in definition of a suitable education at a minimum cost. To this end, more recent studies have incorporated safeguards to minimize the likelihood that the resource specifications and the corresponding estimates of sufficient cost might be deemed inefficient.[23]

Caliber of Panelists and Transparency of Their Work

The objectivity and expertise of the educators involved in the PJ process is critical to the strength of the final product. In turn, PJ studies should ideally employ a highly selective recruitment process in which nominations are solicited from a wide group of educational organizations to identify potential PJ panel candidates. This has been done in previous studies through various processes such as the following (Chambers et al., 2004a,b; Chambers, Levin & Delancey (2006); and Chambers et al., 2008a,b):

- Soliciting nominations at town hall meetings or other forms of public engagement, or by directly contacting district superintendents, school boards, and professional education associations throughout the state.
- Soliciting nominations from schools identified as being extraordinarily successful through a beating-the-odds analysis (described earlier).

Ideally, nominators or candidates themselves will be required to complete a questionnaire asking about their educational experience and preparation, job histories, and special areas of expertise. The questionnaires should then be reviewed by the study team and selected from districts located in all parts of the state. Furthermore, the names of the panelists should be made a matter of public record by being published in the final report. Sometimes, panelists are required to present their work in public to stakeholders and that other higher-level panels will be reviewing their work, which adds an important element of accountability to the process. In light of this effort to be transparent, panelists were instructed to treat this effort seriously, base their deliberations upon their expert professional judgment, and fulfill their charge to develop school program designs and resource specifications that

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[23] For specific details on comprehensive costing-out studies that include these safeguards, the reader is referred to Chapter 4 – The Comprehensive Costing-Out Study Component 2: Specifying and Costing Out Programs and Resources in Chambers & Levin (2009).

would achieve the goals statement objectives at a minimal cost. By utilizing a selective recruitment process and putting into the pubic light individual educators' professional reputations helps assure that panelists complete their work in a responsible manner and develop appropriate efficient models.

The A&M study states that panelists were chosen in consultation with the KSDE and LEPC, but goes no further in describing *how* the panelists were chosen. Exhibit 6 provides a map of the school-site panelists, which shows there seems to have been sufficient panelist representation of the state. In addition, the names of the panelists were made public (listed in the study in Appendices C-1A, C-1B, and C-1C).

Multiple Independent PJPs Performing Duplicate School/District Prototypes

Cost analysis making use of PJ relies heavily on resource specifications developed by one or more panels of educators. However, the importance of assembling multiple panels whenever possible cannot be stressed enough.[24] The use of multiple panels increases the reliability of the results by preventing the dependence of the findings on the judgment of a single panel. The panels should be instructed to work independently from one another and their deliberations occurring in different rooms. Moreover, they should be instructed to not communicate with individuals outside of their panels for the duration of the panel convening. Finally, each panel should include individuals representing a comprehensive range of professional roles. For example, each panel should ideally contain each of the following roles: a superintendent; principals and teachers from all three schooling levels (elementary, middle, and high); a special education specialist; a bilingual education specialist; and, a school business official.

The A&M study was interesting in that it had separate school-site, district and expert panels. The A&M study lists the titles of the individuals serving on each of these. While it did not specify how these individuals were broken out into the four school panels or two district panels, from the provided list of school-site panelists we can ascertain that there were not enough panelists to develop fully comprehensive panels such as those described above.[25] For the 25-person school panel, there were eight teachers, six curriculum staff, five principals, three school business managers, two special education staff, and one superintendent. To this end, teachers and principals at all three schooling levels could not be represented on all school-site panels and there were not enough school business managers, special education staff or superintendents to go around for all four panels.

There were 15 staff serving on the two district panels. These two were split to review the work of the Very Small/Small panel and one of the Moderate size panels, and the Large panel and other Moderate size panel, respectively. The list of panelists was made up of (assistant) superintendents, finance officers, and teachers, and designated seven as "Avg.", three as "Lg.", two as "Sm." (understood to be coming from Average, Large and Small districts, given the cities in which they were located), and the remaining three without designation. In turn, it seems that there was more than appropriate coverage in terms of panelists to review the Moderate size panels work, but probably less than ideal numbers of panelist from Very Small/Small and Large districts.

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[24] Previous costing out studies in New Mexico and New York that made use of six and eight independent panels, respectively, that independently developed models for identical prototypes (Chambers et al., 2008a,b; and Chambers et al. 2004a,b).

[25] However, it is assumed that they were allocated appropriately to the one panel working on the Very Small and Small district prototypes, the two panels working on the Moderate size district prototypes, and one panel working on the Large district prototypes.

Exhibit 6 – Map of Locations of School Site Panelists
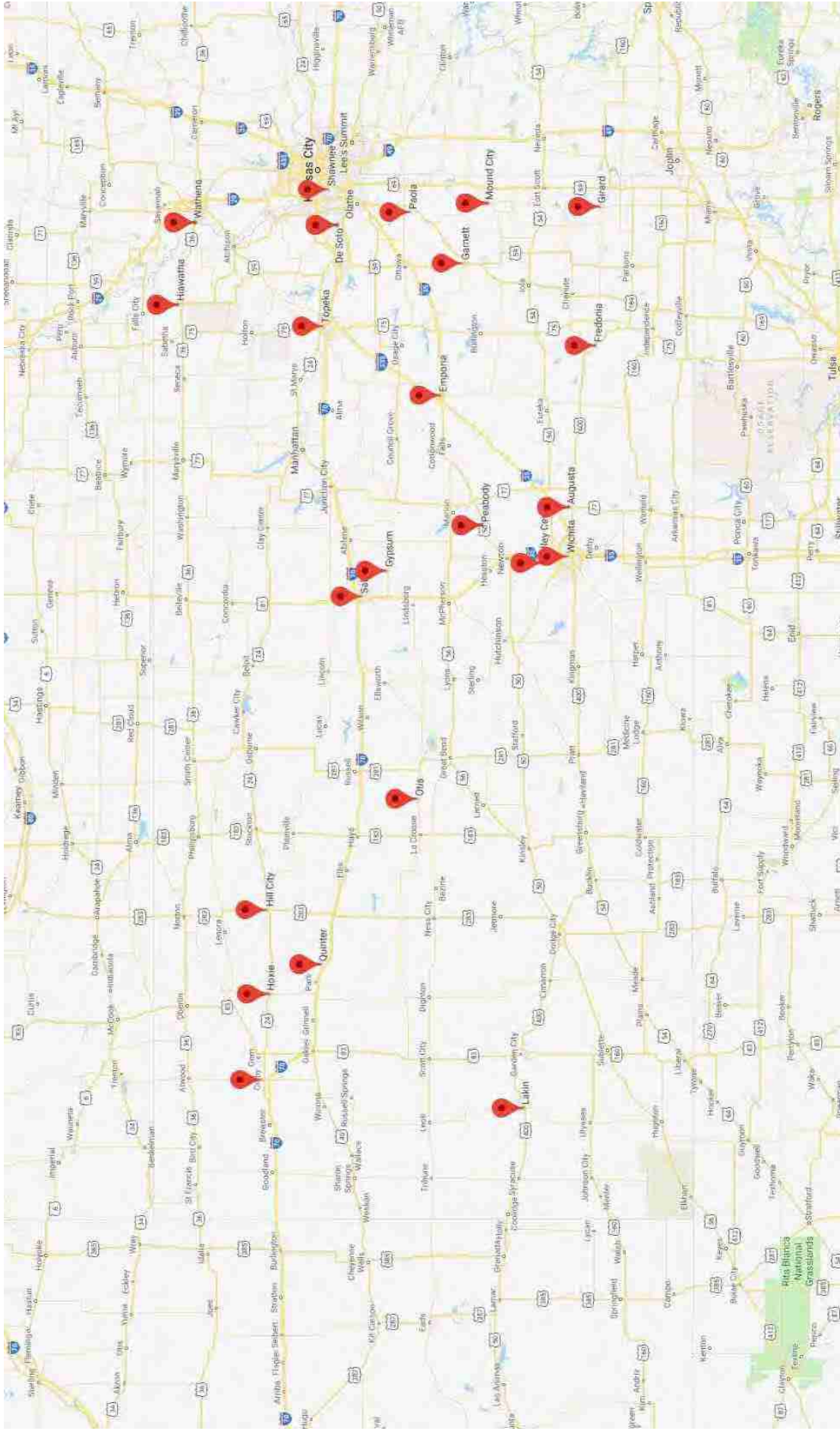
The use of multiple panels working on identical prototype exercises limits the potential for any one panel with inefficient specifications to bias the results. Moreover, by selecting multiple panels and assigning identical exercises, the research team provides an incentive for each individual panel to be as efficient and thoughtful as possible in the design of its educational programs to achieve adequacy. The notion is that no individual panel wants their resource specifications to stand out as overly rich, while at the same time, no panel wants to be accused of omitting important design elements typical of successful schools. Ensuring that panels perform their work independently from one another will tend to prevent any bias resulting from collusion amongst panelists to develop richer specifications than they otherwise would have chosen. The extent to which each panel is made up of a well-balanced group of educators with respect to their roles also contributes to limiting the potential for panel over-specification of resources.

Unfortunately, the A&M study was somewhat lacking with respect to employing multiple panels working on identical exercises. There were only four panels, one working on the Very Small and Small district prototypes, one working on the Large district prototypes, and only two that I assume worked in parallel independently developing models for two sets of identical Moderate size district prototypes. Although it was not made clear in the study, I further assumed that the Moderate school prototype model presented was some sort of average of the individual panels' work.

Charge of PJPs to Develop Efficient Models

The charge of PJ panels is to develop schooling models that will achieve the definition of a suitable education *at a minimum cost*. This should be made clear to panelists both through the written materials they were given and through the facilitation given during their deliberations. As an example, for the AIR study conducted in New Mexico the requirement that they develop efficient programs is stated clearly in the written PJ panel instructions (Chambers, 2008b) as shown in Exhibit 7.

To relay the importance of providing high-quality models that minimized costs the New Mexico study team also developed the acronym GEER (**G**oals, **E**vidence, **E**fficient and **R**ealistic) representing the following four questions that were continually asked of the PJ panels throughout their meeting.

- **G**oals: Will your program designs and resource specifications allow students to achieve the objectives in the goals statement?
- **E**vidence: Is there research evidence that supports your program designs and suggested use of resources?
- **E**fficient: Will your program designs and resource specifications achieve the goals at a minimum cost?
- **R**ealistic: Can your program designs and resource specifications realistically be implemented?

In the earlier study conducted by A&M for Kansas, I could find no mention of developing *efficient* resources in the panel instructions. However, this is not to say that this important point was not discussed in person with the panels at the meetings.

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Exhibit 7 – Excerpt from New Mexico Professional Judgment Panel Instructions

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Statement of Purpose

The ultimate purpose of this work is to help us estimate the cost of providing an *adequate* education for all public school students in New Mexico. There are four components required to achieve this objective:

- **Define adequacy.** First, we are providing the PJPs with a *Goals Statement* (Exhibit A.1) that will define what is meant by the term "adequate education." The *Goals Statement* incorporates input from a Stakeholder Panel established for this project and from a series of public engagement meetings held throughout the state in the Fall of 2006.

- **Design programs.** Second, we are asking each PJP to work independently to design educational programs at the elementary, middle, and high school levels that, in the judgment of the panel members, will provide an adequate opportunity for students in schools with varying demographics to have access to the learning opportunities specified in the *Goals Statement* (see Exhibit A.1) and to achieve the desired results.

- **Specify resources.** Third, each PJP will be asked to specify the resources and services necessary to deliver those programs in elementary, middle, and high schools in New Mexico.

- **Estimate costs.** Fourth, the AIR research team will use the information provided by each PJP to estimate the cost to deliver "adequate" educational programs in each and every public school and district in the state.

The charge of the PJPs is to complete components 2 and 3, above. Please note that we are **not** asking PJPs to create a "one size fits all" model to be implemented in all New Mexico public schools. Rather, we are asking panels to design instructional programs and specify the resources that they believe will deliver the desired results as *efficiently as possible* (i.e., at the lowest possible cost to taxpayers). These program designs and resource specifications simply provide us with a basis from which to estimate the costs of achieving the goals and to show how these estimates might be used to modify the existing school funding formula. By developing cost estimates for an adequate education from the work of six independent panels, we can measure how sensitive the cost estimates of the panels are to alternative assumptions of what resources are required to deliver an adequate education.

Professional Judgment Review Process

As part of PJ studies, the research team will often incorporate a formal review of the PJ panel models. The express purpose of this review was to ensure that the final models are both efficient and based upon a realistic and grounded set of specifications and cost estimates. The A&M research team explicitly included a review process in their design by appointing both a district-level panel and an expert panel. In turn, there were two sets of reviews incorporated into the study design. In addition, they report that these higher-level panels played an active role noting that they suggested additional school-level resources and modifications to certain resource prices. That being said, it should be noted that the expert panel only reviewed one of the four panel-specific models (one of the two Moderate district size models) that had been developed. It clearly seems like this was not enough time to perform a thorough review of the work of the panels developed each of the four district size categories.

This relates to a more general issue with the study in terms of the amount of time provided to the school, district and expert judgment panels to develop and review their models. The school and district panels had 1.5 days to complete their work, while the expert panel only was given 1 day. In my opinion, this is not enough time for panelists to become sufficiently familiar with their charge, engage in in-depth deliberations as to the resource needs for each of the prototypes, etc. Studies I have personally been engaged in have allocated three days to in-person PJ panel meetings, which is often followed up by telephone engagements.

Validating Results of PJ Results

The validity of cost study results is important to consider. Specifically, it is important to answer the following question:

> Does the cost estimate really estimate the costs of producing the desired level, depth and breadth of educational outcomes, including whether and how those costs vary from location to location and child to child?

Far too little attention has been paid to methods for improving validity in education cost analysis (Baker & Levin (2014)). Moreover, validating cost studies using input-oriented approaches such as PJ is inherently difficult because the suggested spending is for hypothetical districts and schools. In contrast, outcome-oriented approaches such as cost functions, which are based on existing data that describe the relationships between spending, outcomes and cost factors (student needs, scale of operations and price levels of inputs) are easier to validate. Nevertheless, despite the costing-out approach that is used, it is important to be confident that any suggested funding increases deemed necessary to provide a suitable education would be targeted to districts and schools according to their needs. I could find no attempt on the part of the A&M study authors to do this. However, the following provides an example of how the results of previous PJ studies have been validated.

Clearly, to provide an equal opportunity for all students to achieve a state's educational goals, regardless of their circumstances, funding must be provided in an equitable manner. This calls for a check of the projected distribution of sufficient funding generated by a costing-out study to make sure that funding is properly aligned with needs. To this end, it is important to validate the results of a costing-out study by evaluating the relationship between the projected additional funding necessary to provide a suitable education and outcomes such as student achievement. If the model is working as intended so that adequate funding is provided in an equitable manner that affords all students an equal opportunity to achieve regardless of their needs or location, then we should see a systematic relationship between a district's relative need (how much more/less they need to provide a sufficient education) and student outcomes such as achievement on standardized tests.

As an example, previous studies have performed this type of validation analysis for large-scale costing-out studies in New Mexico (Chambers et al., 2008a) and New York (Chambers et al., 2004a; Chambers, Levin & Parrish, 2006). The analysis involves calculating the funding shortfall or *Adequacy Gap*, which is a district-level measure defined as the relative difference between the projected necessary per-pupil funding to provide a sufficient education and actual per-pupil funding. Mathematically, it is simply the ratio of projected adequate to actual per-pupil funding for a given district:

(5)   Adequacy Gap = Adequate Per-Pupil Funding / Actual Per-Pupil Funding

Values that are <u>greater than 1.00</u> indicate that the district <u>needs more than it is currently receiving</u> to provide an adequate education, while values that are <u>less than 1.00</u> imply that the district is <u>getting more than it needs</u> to achieve sufficiency. Note that the adequacy gap is a direct measure of *relative need* (i.e., it represents in percentage terms the amount necessary to achieve adequacy compared to what is received). As an example of this type of analysis, consider Exhibit 8 taken from Chambers, Levin & Parrish (2006) based on the results of the New York Adequacy Study.

In the exhibit, the leftmost group of bars corresponds to districts in the bottom 20 percent of the adequacy gap distribution (i.e., those with the lowest need for funding to achieve adequacy). In contrast, the rightmost group of bars in each chart denotes districts in the top 20 percent of the sufficiency gap distribution—that is, those districts that are most in need of funding to achieve sufficiency. Each bar represents an average outcome for districts within each adequacy gap category (quintile), where outcomes are 8th grade attendance rates and pass rates for various student populations on the New York standardized tests (specifically, the minimum pass rate out of the English and math tests).

Exhibit 8 – 2001–02 Student-Weighted District Average 8th Grade Attendance/Pass Rates across New York Districts by Adequacy Gap Quintile
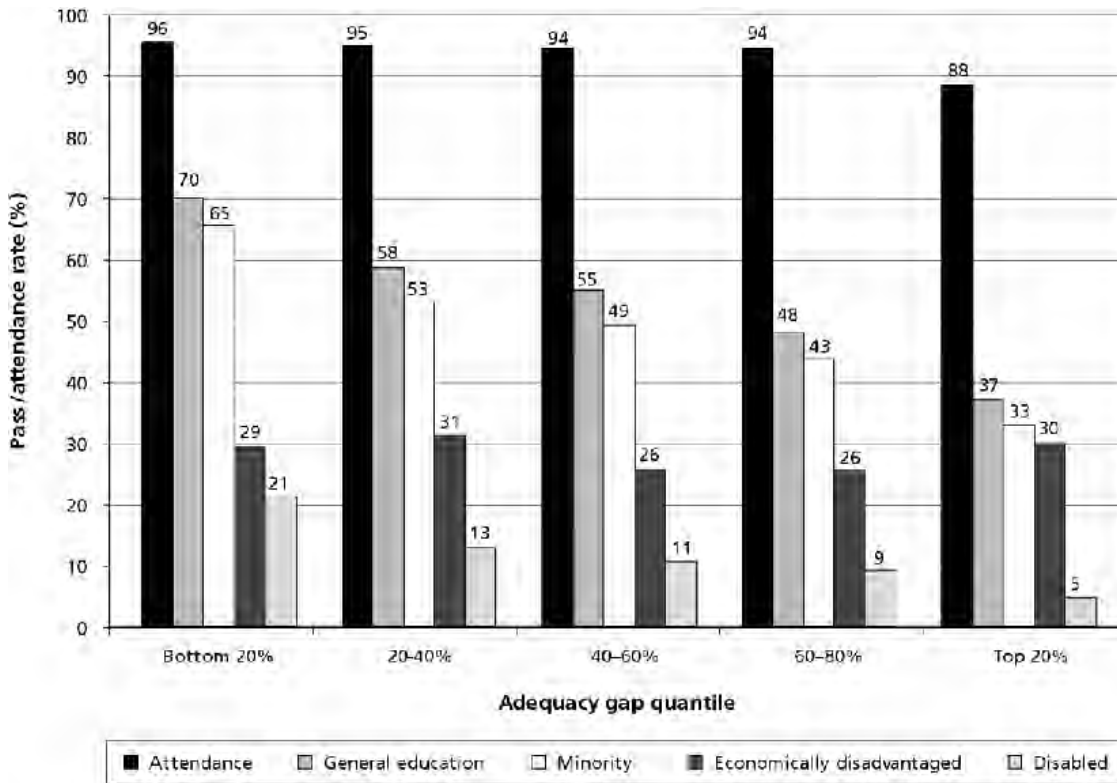
Note: Pass rate is defined as the lower of the percentages of test takers scoring at level 3 or above on the English and mathematics CTB tests.

Putting the performance measures on the vertical axis, we would expect that districts with the poorest performance levels (represented by lower column heights on the chart) would exhibit the largest adequacy gaps. Indeed, with few exceptions, one observes that districts with larger adequacy gaps

exhibit lower average attendance and pass rates for virtually every group of students including general education, minority, economically disadvantaged, and disabled students. As an example, the pass rate for general education students drops from 70 percent for districts with the lowest relative need by almost half, to 37 percent, for those districts with the greatest relative need.

Use of Public Engagement

More recent applications of the PJ approach (Chambers et al., 2004a,b; Chambers et al., 2008a,b) have used extensive engagement efforts to better understand public sentiment concerning the public education system. Chambers and Levin (2009) cite several served by an in-depth public engagement effort. First, the process directly involves the public promoting "buy in" from those with an interest in public education. Second, it helps capture the public's educational priorities in terms of both the outcomes they feel are important as well as the types of programs they think are most appropriate to deliver services, which can be incorporated into the development of the standards defining a suitable education. Finally, it sheds light on public willingness to commit funding to public education and the types of revenue streams (e.g., taxes, lotteries, etc.) they feel are most appropriate to support a suitable education. While the A&M engaged in outreach through administration of interviews and questionnaires, it is not clear that any of this information was used to develop the definition of a suitable education that the PJ panelists responded to.

Lack of Transparency

As a final note, the A&M study lacked transparency surrounding the deliberations of the PJ panels and the justification of their resource allocation decisions. While the quantities of different personnel and non-personnel resources chosen for the various school/district prototypes are necessary to calculate the costs of implementing these models, they do not capture *how* the combinations of resources will translate into coherent schooling programs capable of achieving the standards put forth in the definition of a suitable education. Transparent documentation decisions behind the specified resources also serves to keep the panelists accountable for their work and counter the common argument by critics of the PJ approach that the process is simply an educator wish list that necessarily results in inefficient decisions on the part of panels. Other more recent PJ studies (e.g., Chambers et al., 2008a,b) have carefully documented the resource allocation decisions of panels, which are then included in the final report.

4 – Review of *Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches (Kansas Legislative Post Audit Committee)*

Study Methodology

The study by the LPA made use of both input-oriented and output-oriented approaches to investigate how much it would cost to provide various levels of educational services to suffice two different purposes. The following chapter describes each of the approaches, their main results, and discussion.

Expenditure Analysis (Input-Oriented Approach)

The input-oriented approach attempts to estimate an accurate cost of providing regular K-12 education defined as educational curricula, programs and services that are either mandated by statute or specified as high school graduation and State scholarship/college admissions requirements. The analysis was performed with the following steps:

1) Determine Mandated Requirements – The researchers compiled a list of requirements related to attendance (days and hours per year), curriculum subject areas and required high school credits, student assessments and health exams.

2) Develop District Prototypes – They next created eight prototype districts defined by the following enrollment sizes: 100, 200, 300, 400, 600, 1,100, 2,000 and 15,000. The prototypical numbers of schools by schooling level and enrollments were determined by a sample of 94 comparison districts with enrollments near each of the of the prototype sizes (the districts were sorted into individual comparison groups around each prototype size).

3) Determine Staffing Levels – Both the types and numbers of staff were selected for the prototype districts. To determine the types of staff that should be included in the prototypes, a survey was administered to 80 school districts. The numbers of different types of staff were determined for regular education teachers and other staff separately. Quantities of regular education teachers were assigned to the prototypes under the following three different scenarios:
   a. Average class sizes of 20 students.
   b. Average class sizes of 25 students.
   c. Average class sizes of 18 students for grades K-3 and 23 students for grades 4-12.

   The quantities of other staff were determined using accreditation standards (for principals, assistant principals, library specialist and counselors). For other staff positions the researchers made use of extant staffing data on the comparison districts and in order to be "efficient", selecting the FTE level for each staff type that was associated with the 33rd percentile of the within-comparison group distribution (i.e., the level at which two-thirds of the districts have higher staffing levels and one-third have staffing levels below).[26] Operations and maintenance

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[26] It is unclear whether the researchers calculated the 33rd percentile of raw FTEs of other staff or the 33rd percentile of their staffing ratios (defined as the number of staff divided by enrollment) for each staff type and then used the ratios to allocate various types of other staff FTEs to the different district prototypes. The latter would have been more accurate in the cases where there was significant variation in staffing levels across districts within a comparison group.

staff were excluded because they are sometimes contracted out, so instead the 33rd percentile of the five-year historical average spending per-pupil on these functions was used.[27]

4) Determine Average Salaries – Extant salary data was used to calculated Statewide average salaries for teachers and other staff including superintendents, assistant superintendents, principals and assistant principals. For other positions, average salaries were derived from a survey of 90 districts. The final compensation rate for each staff type was calculated using a 17 percent benefit rate.

5) Determine Non-Salary Resources – Extant district-level fiscal data was used to calculate the five-year inflation adjusted averages of non-salary expenditure per student. To create "efficient" estimates of spending to apply to the prototypes the researchers calculated the 33rd percentile of non-salary spending per-pupil within each district comparison group.

6) Calculating and Projecting Overall Spending Per Student – The overall spending per student was then calculated for each of the eight prototype districts and a cost curve developed (i.e., a schedule showing the relationship between per-pupil spending and district enrollment), with which projected spending per pupil for each district could be determined.

7) Developing Enrollment Weights – Weights from the generated cost curve for low- and high-enrollment were calculated and compared to the low- and high- (correlation) weights in the current State formula.

The LPA study also performed calculations of the additional costs of special education spending, vocational education, and transportation. The additional costs of special education spending (i.e., costs spent on special education students above and beyond those dedicated to their regular education) were based on the reported expenditures of 19 districts and the interlocals or cooperatives serving these districts that claimed to have both recorded all identified needs for their students with IEPs and provided all specified services included in these programs. Additional costs of vocational education were calculated by identifying through a survey 21 districts that could differentiate expenditures that were part of an approved program and examining their spending data. Additional transportation costs were calculated by a careful review of the current formula used and how closely it adhered to the assumption that students who live more than 2.5 miles from their schools are on average twice as costly to transport as are those who live within a 2.5-mile proximity.

Finally, the LPA study performed an analysis of regional variations in the cost by estimating a Hedonic wage model (Chambers, 1981), which uses a statistical model to explain variation in teacher salaries using factors that are within and outside of the control of districts including measures related to teacher characteristics, fiscal capacity, cost of living, community amenities and working conditions. An index measuring how much more or less than the state average it costs to hire and retain similarly qualified staff in each district is then derived using the estimates corresponding to those model factors deemed outside of district control.

Cost Function Approach (Outcome-Oriented Approach)

The cost function approach attempts to answer a different research question than the input-oriented approach. Here the purpose was not to cost out a collection of inputs that meet statutory requirements, but rather to estimate what it would cost districts to meet performance outcomes

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[27] It is assumed the five-year average was based on inflation-adjusted (real rather than nominal) per-pupil spending.

specified by the State Board of Education. To do this, a cost function approach was employed in which statistical (regression) analysis was conducted to estimate the relationship between district per-pupil spending and an outcome (defined as the district average proficiency rate on six grade-specific math/reading and graduation rate) holding constant a host of educational cost factors including: student needs (percent FRL, bilingual headcount), district enrollment (defined across eight categories), teacher salary level, and indirect proxies for efficiency (district property wealth and income per pupil, ratio of state/federal aid to income, local tax share, percent of college-educated adults, percent of population 65 and over, and incidence of owner-occupied housing). The outcome used in the cost function was a composite defined as the average of district-level proficiency rates on the six criterion-referenced tests in math and reading used for accountability purposes (see Table 2 for the different grade/subject combinations) and the graduation rate defined on a cohort basis (i.e., percent of newly entering 9th graders that graduate four years later). The estimated cost function was then used to derive a base per-pupil cost and weights corresponding to the student needs and enrollment cost factors.

Key Results and Discussion

Key Results

Some key results from the input-oriented approach are displayed in Table 7. The first three columns of the table show the estimated per-pupil costs across the eight district prototypes for each of the three class size scenarios. The authors find that the per-pupil spending estimated from the prototypes most of the time were lower than actual funding. For example, for prototypes associated with 200 through 1,100 student districts the amount by which current funding per pupil exceeded the estimated per-pupil spending ranged from $132 (for district size prototype 1,200 and scenario equal to a class size of 25) to $1,248 (for district size prototype 400 and scenario equal to a class size of 25). Only in the smallest and largest district prototypes was current funding shown to be less than what the input-oriented approach estimated. For example, for district size prototype 2,000 and scenario equal to a class size of 20 the amount by which the estimated per-pupil spending exceeded current funding per pupil was $595.

The special education analysis generated estimated an additional spending per special education pupil FTE equal to $14,232, which was $3,496 more than was currently being funded ($10,736). The estimated additional cost for vocational education was $1,375 in 2005-06 dollars or 32.3 percent of the base per-pupil funding for that year (equal to a weight of 0.32). This is less than what the current funding formula provided for each vocational pupil FTE ($2,129, equal to a weight of 0.50).

The transportation analysis found that the current formula at the time (2005-06) was overfunding transportation. While the original system was supposed to fund transportation for students under the premise that those living over 2.5 miles from their school are twice as costly as those living within a 2.5-mile radius of their school. The authors showed that the existing formula was not funding districts in a manner that was consistent with this premise; a disproportionate amount of funding was being allocated for the transportation of students living more than 2.5 miles from their schools. As a result, the formula was providing $13.9 million more in funding ($80.8 million) than the LPA analysis estimated it should have ($66.9 million).

Table 7 – Main Results from LPA Input-Oriented Approach: Estimated Per-Student Expenditures for Regular Education Using the Input-Oriented Approach (a), Compared with Current Funding Formula (b) 2005-06 School Year and Differences

Prototype District Size	Estimated Per-Student Expenditures			Current Funding Formula[b]	Difference Between Current Funding Formula and Input-Oriented Approach (Relative Difference in Parentheses)		
	Model Class Size 20[a]	Model Class Size 25[a]	Model Class Size 18/23[a]		Model Class Size 20	Model Class Size 25	Model Class Size 18/23
100	$9,286	$9,286	$9,286	$8,575	-$711 (-7.7%)	-$711 (-7.7%)	-$711 (-7.7%)
200	$7,098	$7,098	$7,098	$7,447	$349 (4.9%)	$349 (4.9%)	$349 (4.9%)
300	$5,834	$5,352	$5,634	$6,318	$484 (8.3%)	$966 (18.0%)	$684 (12.1%)
400	$5,464	$4,926	$5,251	$6,174	$710 (13.0%)	$1,248 (25.3%)	$923 (17.6%)
600	$5,399	$4,840	$5,182	$5,884	$485 (9.0%)	$1,044 (21.6%)	$702 (13.5%)
1,100	$5,029	$4,466	$4,838	$5,161	$132 (2.6%)	$695 (15.6%)	$323 (6.7%)
2,000	$4,943	$4,375	$4,748	$4,348	-$595 (-12.0%)	-$27 (-0.6%)	-$400 (-8.4%)
15,000	$5,062	$4,497	$4,886	$4,348	-$714 (-14.1%)	-$149 (-3.3%)	-$538 (-11.0%)

Notes: Table derived from LPA Appendix 11.
(a) 2004-05 input-oriented approach estimated per-student expenditures inflated to 2005-06 school year.
(b) 2005-06 school year Base State Aid Per Pupil, plus low enrollment and correlation weighting.

The regional cost analysis conducted by the authors generated a salary index that ranged from 95.7 to 109.6. That is, the cost of hiring and retaining teachers was 9.6 percent more than the Statewide average in the highest cost district and 4.3 percent less in the lowest cost district. In addition, the authors calculated a regional cost index that effectively only applies half of the salary index adjustment to each district. The authors claim this is logical because teacher compensation (salaries and benefits) make up only 50 percent of a school district's operating costs.

The cost function approach generated an estimated regression that estimated an equation capturing the relationships between per-pupil cost and a host of variables described including a composite outcome, student needs, enrollment, measures of district efficiency, and year indicators. The equation was then used to predict district-level spending capable of producing a suitable education defined as the State performance outcome standards in 2003-04, 2004-05 and 2005-06 (which had the same standards) and 2006-07 at a minimum cost. These results were used to calculate cost indices and weights for poverty, bilingual and enrollment. The cost function at-risk (FRL) and enrollment weights varied significantly across districts; the at-risk weights ranged from 0.65 to 1.15 with a median of 0.70 and the enrollment weights ranged from 0.00 to 0.77 with a median of 0.14. While the at-risk weights were higher than the 0.19 weight used in the State funding system, the enrollment weights were lower than those contained in the funding system. In contrast, there was virtually no variation in the bilingual weights, which held steady at 0.14 across all districts. The authors claim that it is likely the costs associated with at-risk students may be covering the additional costs of EL, given how close relationship (the degree of overlap) between these two student populations.

The estimated costs to reach the performance outcome standards generated by the outcomes-oriented cost function approach were higher for the four years that were costed out. Compared to the funding provided by the existing funding formula ($2.159 billion or $4,856 per pupil) it was estimated to cost $115 million more (equal to $258 per pupil) in 2003-04, $315 million (equal $709 per pupil) more in 2004-05/2005-06, and $513 million more (equal to $1,153 per pupil) in 2006-07. The corresponding relative increases for these years are 5.3, 14.6 and 23.8 percent, respectively.

The study drew upon both the input- oriented and outcome- oriented approaches taken to develop a range of estimated costs associated with providing a suitable education. Table 8 presents three estimates that drew upon the base per-pupil cost and enrollment weights estimated using the input-oriented approach and a fourth that used an adjusted base that excludes the portion covered by Federal funding and enrollment weights from the outcome-oriented approach. The remaining weights and funding adjustments applied to all four estimates were taken from the outcome-oriented approach (for the at-risk, at-risk/pupil density and bilingual weights) and the additional analyses of special and vocational education (input-oriented approach), transportation, and regional labor costs. While there were four different estimated cost figures, the general result is that all proved to be higher than what was being provided by the current funding system. Specifically, the authors found that the additional funding necessary using the base per-pupil funding and enrollment weights generated by the input-oriented approach ranged from $316 to $623 million or from 11.5 to 22.7 percent, depending on class size scenario. The additional funding necessary to provide a suitable education using the base and enrollment weights from the outcome-approach was $399.3 million or 14.5 percent. Note, the outcome-oriented approach additional cost is about at the midpoint between the input-oriented approach figures for the 25-student and average 18/23-student scenarios.

Table 8 – LPA Cost Study Results Compared to State Funding Formula (Figure 1-1 from LPA Study)

Figure 1-1
Comparing Cost Study Results to the
Current State Funding Formula
2005-06 and 2006-07

	Current Funding Formula	Input-Based Approach (Using 3 Class-Size Models)			Outcomes-Based Approach
		Average 25 students/class	Average 18/23 students/class	Average 20 students/class	
Base-level costs per FTE student	05-06 = $4,257 06-07 = $4,257	05-06 = $4,375 06-07 = $4,519	05-06 = $4,748 06-07 = $4,904	05-06 = $4,943 06-07 = $5,105	05-06 = $4,167 06-07 = $4,659
Low-enrollment weight (to 3 decimals)	range: 1.014–0.021	range: 1.122–0.000	range: 0.956–0.000	range: 0.879–0.000	range: 0.773–0.008
Correlation (high-enrollment) weight (to 3 decimals)	0.021 for districts ≥ 1,662	range: 0.000–0.028 for districts >2,000	range: 0.000–0.029 for districts >2,000	range: 0.000–0.024 for districts >2,000	0.008 for districts >1,700
At-Risk (poverty) weight (per free-lunch student)	0.193	0.484			
Additional Urban-Poverty weight (per free-lunch student)	—	0.728			
Bilingual weight (two different bases)	0.395 per FTE bilingual student	0.100 per headcount bilingual student			
Additional cost per FTE Special Education student	05-06 = $10,736 06-07 = $12,165	05-06 = $14,232 06-07 = $15,159			
Additional cost per FTE Vocational Education student	05-06 = $2,129 06-07 = $2,129	05-06 = $1,376 06-07 = $1,420			
Additional cost per student transported >2.5 miles	05-06 = $594 06-07 = $613	05-06 = $491 06-07 = $507			
Regional cost adjustment (applied to teacher salaries)	—	range: -2% to +5% of costs			
Given above cost estimates, additional amount needed to provide "foundation-level" funding compared with current funding levels (in millions)	—	06-07 = $318.2	06-07 = $519.5	06-07 = $623.7	06-07 = $398.3
"Hold-harmless" provision so no district would receive less than under the current funding formula (in millions)	—	06-07 = $35.1	06-07 = $7.0	06-07 = $0.7	06-07 = $0.4

Source: LPA analysis of school district and Department of Education data.

Discussion

My general impression of the LPA study is that it is an impressive piece of work that represents an immense undertaking. Furthermore, the methodology and application seemed to be carefully thought out and implemented very well. Finally, the large volume of work was documented extensively by the authors and laid out in a fairly organized manner. In what follows, I provide discussion on various points of the study methodology and implementation, illustrating potential limitations in the work.

Expenditure Versus Cost Analysis (Input-Oriented Approach)

My main concern with the LPA study is with the sizeable effort devoted to using an input-oriented approach to conduct what I would refer to as *expenditure* rather than *cost* analysis. As stated in the cost function analysis writeup:

> "The term cost in economics refers to the minimum spending required to produce a given level of output." (Page C-4, Appendix 17)

While there are certainly costs involved in the purchase of personnel and non-personnel resources, these purchases are not the penultimate outcome of interest in terms of what a public education system is expected to produce. Rather educational cost studies attempt to better understand the system by which educational outcomes are produced, which necessarily involves relating inputs to student outcomes. Influenced by economists performing research in this area, any reference to costs should be accompanied by some measure of outcome that has been produced (in the current context, a suitable education for K-12 students in the Kansas public school system). In my description of the input-oriented approach above, I have tried to refrain from referring to this as an investigation of "cost", but rather as an analysis of "spending".

Additionally, it must be mentioned that the input-oriented approach is not purely input based. Specifically, it makes use of base per-pupil figures and enrollment weights that are borne out of the input approach, but then adds student need weights from the outcome-oriented approach, which is rather strange. This is mixing results from the outcome-oriented approach, intended to get at the cost of providing a suitable K-12 public education to all students with those of the input-oriented approach intended to get at the spending necessary to provide levels of programming and service that might be regarded as minimally required by law or regulation. However, further additions to the educational cost estimates based on existing expenditures on programs and services such as transportation is more commonplace in adequacy studies (or these are simply not considered in the cost estimates).

Please note that there is nothing inherently wrong with analyzing how much is being spent on programs and services that are required by statute and regulation. However, doing so answers a very different research question than the one that is at the heart of educational adequacy studies. One would expect that state statute and regulation more often than not dictate minima with respect to the quantity, types and quality of programs and services that must be provided in public schools. Indeed, the results above in Table 7 showing the estimated costs of providing regular education defined by only those required programs and services seems to be in line with this contention. Here, the suggested base per-pupil costs for all three school size scenarios stemming from the input-oriented spending analysis are generally less than what the current formula provides (except for the largest and smallest district prototypes). However, it must also be realized that spending at these lower levels might be associated with lower educational outcomes, which the input-oriented spending analysis does not take into account. The

bottom line is that the base per-pupil and enrollment weight figures generated by the input-oriented spending analysis do not legitimately represent the cost of providing a suitable education as defined by the student outcomes that should be produced.

Methodology to Produce "Efficient" Prototypes in Expenditure Analysis (Input-Oriented Approach)

Another closely related concern I have with the input-oriented spending analysis is the attempt to provide more "efficiency" in the input-oriented approach. For non-teacher staff other than principals, library specialists and counselors the approach bases spending for the prototype districts on the 33rd percentile of the distributions of staff per FTE in the district comparison groups. Similarly, for both staff and non-personnel spending on maintenance and operations, as well as other non-personnel resources the approach bases spending for the prototype districts on the 33rd percentile of the distribution of per-pupil spending in the district comparison groups. This was done to ensure that the spending identified is that of a district operating at an above-average level of "efficiency".[28]

It is assumed that the choice of pegging resource utilization to the 33rd percentile in the input-oriented approach was adopted from the application of the same tertile cutoff to the efficiency proxy variables for calculating weights in the outcome-oriented approach (i.e., the (in)efficiency proxy variables were set to relatively (low) high levels when predicting weights). However, I would argue that this practice does not logically translate over to the input-oriented setting and is an incorrect use of the term. Efficiency, by definition, is determined by level of output produced using a given amount of resources or alternatively by the amount of resources used to produce a given level of output. As an example, in order to show that producing unit A is more efficient than B, one would have to demonstrate that A produced at least the same amount of output while using fewer resources than B. Alternatively, one could also demonstrate this by showing unit A produced more output than B while using at most the same level resources. The input-oriented spending analysis did not take into account the level of student outcome being produced by each district so that those districts using the 33rd percentile of a given resource cannot be referred to as operating at above-average efficiency, but only rather as operating at below-average spending, with unknown consequences as to what this would have on student outcomes.

Application of Regional Labor Market Cost Adjustments in Expenditure Analysis (Input-Oriented Approach)

The input-oriented approach used in the study correctly attempts to adjust for geographic variation in teacher salaries. Indeed, it seems that great effort went into developing a Hedonic wage model for the State. I found the methodological approach and implementation in line with best practice (Chambers, 1998). However, the application of the model results raises some concerns. The main result of the Hedonic wage model was the teacher salary index, a standard index centered around 100.0, representing the state average, that measures how much more or less costly it is to hire and retain a comparably qualified teacher in different districts (e.g., an index value of 110.0 indicates that teachers are 10 percent more costly than the state average). However, this is not what was applied to teacher compensation.

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[28] As a small technical statistical side note, the 33rd percentile is <u>not</u> necessarily lower than the average; when a distribution be sufficiently skewed to the left (i.e., the mean is far below the median) then the 33rd percentile will be above the average.

Instead, the authors calculated what they refer to as a regional cost index, which simply reduced the absolute magnitude of the teacher index values by half as show in the following equation:

(6)   Regional Cost Index = [(Salary Index) – 100] x 0.5 +100

The justification the authors provide for the development and application of the regional cost index is that spending on teacher compensation (salaries and benefits) tends to make up approximately 50 percent of a district's operational spending. Furthermore, this regional cost index was only applied to teacher compensation, which was based on a standardized Statewide average salary.

As far as I can tell, the compensation for other staff was not adjusted, or at least directly, for the geographic variation across the state. Indirectly, however, it could be said that there were indirect adjustments made. Specifically, for superintendents, assistant superintendents, principals, and assistant principals, instead of calculating compensation rates based on Statewide average salaries, the authors chose to use average salaries within the eight comparison district groupings. This was done because the salaries seemed to be correlated with district size. However, to the extent that district size is related to the teacher salary index, the calculation of salaries for these staff types was an indirect and likely inaccurate adjustment. Similarly, for a host of other staff types for which Statewide salary data was not available, the authors surveyed 90 districts and took averages within district groups defined by three size categories.

Given that it is widely accepted that the differential level of teacher salaries across districts is a good indicator of the general cost of all educational staff, it seems that it was a mistake not to apply the teacher wage index to <u>all</u> staff. Moreover, I assume that the only reason the regional cost index was developed was to address the costs of teaching staff and perhaps the perception that the teacher wage index could not be legitimately applied to non-teaching staff. If this assumption is correct, then the decisions described above are rather surprising given that the cost function analysis text clearly suggests that teacher salary levels are indicative of the salary levels of all district personnel, as well as non-personnel resources:

> "In addition, teacher salaries are typically highly correlated with salaries of other certified staff, so that teacher salaries serve as a proxy for salaries of all certified staff." (Page C-13, Appendix 17)

> "We find that, a one percent increase in teacher's salaries is associated with a 1.02 percent increase in per pupil expenditures. Because professional salaries typically represent 80 to 85 percent of operating spending, this result suggests that higher teacher salaries tend to be associated with higher salaries for all personnel hired by a district, as well as with higher prices for contract services." (Page C-18, Appendix 17)

In sum, in my opinion the authors should have developed Statewide average salaries for the non-teaching staff and applied the teacher salary index (not the more compressed regional cost index) to all calculated staff expenditures. The implication of not doing so was likely significant, as compensation for non-teaching personnel Nationwide made up an additional 30 to 31 percent of current operational cost in the time period used in the study (Table 9):

Table 9 – Nationwide Total Compensation as Share of Current Operational Spending (2000-01 to 2005-06)

	2000-01	*2001-02*	*2002-03*	*2003-04*	*2004-05*	*2005-06*
Compensation as Share of Total Current Expenditures	81%	81%	81%	81%	81%	80%

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1990-91 through 2005-06.

Adjustments to Cost Function Base Per-Pupil Cost and Weights (Outcome-Oriented Approach)

While the outcome-oriented approach rightfully includes all operational spending in order to calculate the cost of supporting a suitable education, which included Federal funding, the authors wanted to adjust the estimated cost so that it would only represent dollars that would have to be funded by the State. In doing so, they calculated Federal funding that could be used to support base, at-risk, and bilingual education and then downwardly adjusted the estimated base-per pupil funding, at-risk and bilingual weights, respectively, to account for these Federal dollars. Specifically, they identified Federal funding that could be used for base, at-risk and bilingual education on the order of $71.5, $130.0 and $4.0 million, respectively. They then downwardly adjusted the cost-function estimated base per-pupil cost figure until the total corresponding Statewide cost decreased by the $71.5 million and then proceeded to decrease the at-risk and bilingual weights (using the lower adjusted base) until the total cost accounted was reduced by the $130.0 and $4.0 million. While the authors note that an alternative might have been to first calculate the total suitable cost for each district and then to subtract off the top Federal funding to come up with the State portion, this might pose an unacceptable risk of being perceived as the State supplanting Federal funding.

Unfortunately, there is often difficulty between fulfilling the objective of identifying the overall cost of providing a suitable education, which involves estimating a total cost that will be supported by both State and Federal dollars, and applying these revenue sources to the recommended formulaic base and weights in a manner that is not perceived as undermining the supplement-not-supplant clause in the law concerning Federal education funding.

While I appreciate the delicate situation, I am not certain that the solution developed by the authors is ideal. They essentially developed a new formula for distributing base, at-risk and bilingual dollars funding from non-Federal sources. One initial concern that I have is whether the resulting adjusted at-risk and bilingual weights preserve the relative differences between the original unadjusted weights. However, fortunately this concern can be dismissed as shown by the figures in Table 10. Columns 1 and 3 of the table show the original and adjusted weights. To understand how the relative difference between the weights may have changed after adjusting them to remove federal funding from the equation, the relative differences between the original general at-risk weight have been calculated in columns 2 and 4 (e.g., the original high at-risk, inner city weight was 1.499 larger than the original

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regular at-risk weight, while the original bilingual weight was 0.198 of the original regular at-risk weight). Comparing the results in columns 2 and 4 we see that the relative differences in the weights were preserved after adjusting for federal funding.

Table 10 – Original and Adjusted Estimated At-Risk and Bilingual Weights

Weight	1 – Original Estimated Weight	2 – Relative Difference from Regular Poverty Weight	3 – Weight Adjusted to Remove Federal Funds	4 – Relative Difference from Regular Poverty Weight
At-Risk				
Regular	0.703		0.484	
High At-Risk, Inner City	1.054	1.499	0.726	1.500
Bilingual	0.139	0.198	0.100	0.207

Despite there being no issue in terms of the adjustments to the weights significantly altering their relative magnitudes, this brings to light another fundamental difficulty in implementing the funding mechanism recommended by a costing out study in the context of constraints related to federal funding sources. Specifically, while the authors have devised adjusted base per-pupil costs and weights that represent how State funding will be distributed, the costing-out study dictates that a suitable education requires that the total amount of State and Federal funding be spent (according to the base cost and weights of the original model). This implies that the Federal funding should also be spent in line with a funding mechanism that is the complement of the adjusted base and weights for distributing State funding. That is, if the authors performed the same procedure but instead adjusted downward the original base per-pupil cost, at-risk weight and bilingual weight so as to eliminate the portion of total necessary funding provided by the *State,* then the resulting second adjusted formula would dictate how Federal dollars would need to be distributed in order to provide a suitable education. Clearly, there are specific rules pertaining to how different federal funding sources must be distributed and it remains an empirical exercise to best understand how this would deviate from this complementary mechanism to appropriately distribute funding to provide educational suitability. This discussion emphasizes the need for states and the Federal government to work closely in order to broker more flexibility in how federal dollars can be used in the context of state school funding reform where state funding is slated to increase and become more equitably distributed.

Definition of Outcome in Cost Function Model (Outcome-Oriented Approach)

As mentioned in the brief overview of costing-out methodologies, a drawback of the CF approach is its reliance on an outcome measure that is usually defined by one or a collection of test scores/proficiency rates that are averaged into a single composite.[29] Indeed, the LPA outcome-oriented approach makes use of such a composite measure; namely, the district average proficiency rate on six grade specific criterion-referenced math/reading tests and a cohort-based graduation rate. Although this outcome may seem similar in part to that used in the input-oriented study conducted by A&M there is a significant difference. The outcome in the A&M study set proficiency thresholds on the same six tests

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[29] This is in contrast to the PJ approach where the educational objective can be more broadly defined. Note that the EB approach is also limited, but in a different manner; outcomes in EB studies are constrained by those that have been analyzed in the research literature.

included in the average composite measure used in the LPA study, <u>all of which</u> would be necessarily be met within five years (by the 2006-07 school year). This is contrast to the composite measure used in the LPA study, which only required that proficiency rates would be achieved <u>on average</u>. In this sense, with respect to proficiency rates on the math and reading tests the A&M study was technically more stringent than the LPA study.[30] This is because the average used in the LPA study allows lower proficiency rates on some tests to be offset by higher rates on other tests.

To illustrate this point, Table 11 provides several different hypothetical scenarios where combinations of proficiency rates on the six tests are averaged. Let us consider a target *average* proficiency rate threshold of 75 percent and a secondary target where *all* tests must individually meet the 75 percent proficiency rate.[31] The final two rows of the table show that the first scenario meets both targets (i.e., the average proficiency rate across the six tests is 75 percent <u>and</u> none of individual tests exhibit a proficiency rate that falls below the 75 percent threshold. In contrast, under Scenario 2 the average is still met even though one of the six tests (5th grade reading) falls below the proficiency threshold. The remaining scenarios show further combinations where the average threshold is met with increasing numbers of individual tests that do not meet the threshold.

Table 11 - Averages of Hypothetical Combinations of Proficiency Rates

Subject	*Grade*	*Scenario 1*	*Scenario 2*	*Scenario 3*	*Scenario 4*	*Scenario 5*	*Scenario 6*
Reading	*5*	75%	0%	0%	10%	50%	70%
	8	75%	90%	70%	70%	60%	70%
	11	75%	90%	80%	70%	70%	70%
Math	*4*	75%	90%	100%	100%	70%	70%
	7	75%	90%	100%	100%	100%	70%
	10	75%	90%	100%	100%	100%	100%
Average Proficiency Rate		75%	75%	75%	75%	75%	75%
Number of Tests Below Proficiency Rate Threshold		0	1	2	3	4	5

This demonstration does not imply that the scenarios in which the average proficiency threshold is met while proficiency rates on one or more individual tests fall below the threshold did or did not exist across the State's districts during the study period. In fact, if there was a strong positive relationship (correlation) in proficiency rates between tests (and the graduation rate) it is less likely that this posed a problem. Nor is the comment here meant to shed a negative light on the work performed by the cost function researchers. Rather, it is meant to demonstrate a common limitation of the cost function approach and how using an average composite outcome is less stringent than requiring all components of the composite outcome to be met.

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[30] The focus on proficiency rates in this statement is important; note that the A&M study did not include graduation rate in the set of outcomes defining educational suitability.

[31] While the simple example here uses a constant 75 percent proficiency rate threshold across all tests, it generalizes to the case where there are different thresholds for each test.

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Review of Kansas Education Cost Studies – Second Report

Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Education Students: A Cost Function Approach (by Lori Taylor, Jason Willis, Alex Berg-Jacobson, Karina Jaquet and Ruthie Caparas)

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March 29, 2018

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Table of Contents

1 – Introduction

The debate surrounding school finance in Kansas and specifically the question of how much funding is necessary to allow for the *suitable* provision for the financing of the state's public education system has been and continues to be at the forefront of policy discussion. As mentioned in the first review submitted to the Kansas Legislative Coordinating Council (Levin, 2018), a series of court cases resulted in two previous research efforts to better understand what constitutes a suitable education and how much would it cost to provide this to all students in the state:

1) Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches (Augenblick and Myers, Inc., 2002)
2) Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches (Kansas Legislative Post Audit Division, 2006)

The current report provides a brief discussion of the funding recommendations put forth by the Kansas State Board of Education Department at their June 12, 2016 meeting. In addition, it includes a review of the new third study conducted by economist Dr. Lori Taylor (Texas A&M) and researcher staff at WestEd:

3) Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Education Students: A Cost Function Approach (Taylor et al., 2018)

The purpose of this report is to provide a review of this new study focusing on the methodology used and corresponding results in order to inform the current discussion surrounding the forthcoming remedy ordered by the Kansas State Supreme Court.

The report is organized as follows. Section 2 provides a short discussion of the 2016 funding recommendations made by the Kansas State Board of Education Department. Section 3 includes a review of the new study performed by Taylor et al. (2018). Section 4 provides a brief comparison of findings from the two cost function studies, Kansas Legislative Post Audit Division (2006) and Taylor et al. (2018).

2 – Review of *Kansas State Board of Education Funding Recommendations for FY 2018 and 2019*

The Kansas State Board of Education developed their annual recommendations in session on July 12, 2016. Among the recommendations approved by the Board were the following:

- Set Base State Aid Per Pupil at $4,650 for FY 2018 with a $500 increase to $5,150 in FY 2019. However, a subsequent vote on special education funding changed the BSAPP recommendation to $4,604 FY18 and $5,090 FY19.
- Fund Special Education at 85 percent of excess cost, but subtract the amount from the BSAPP amount originally approved.
- Increase Parents as Teachers funding by 1,000 children for an additional cost of $460,000 and requested that Children's Initiative Funds be utilized, not federal funds.
- Fund 100 percent of the law for the Teacher Mentor Program for an additional cost of $3 million.
- Fund Professional Development at 50 percent of the law.
- Fund $35,000 each for Agriculture in the Classroom, Communities in Schools and Kansas Association of Conservation and Environmental Education.
- Fund the law for National Board Certification for an additional cost of $47,500.
- Fund the Pre-K Pilot program at the 2009-10 level for an additional cost of $900,000 and request that Children's Initiative Funds be utilized.
- Fund technical education transportation at original level for an additional cost of $800,000.

Unfortunately, there is very little I can say at present about any methodology underlying the recommendations as they pertain to delivering an adequate education. From the video of the proceedings it seems that the policy recommendations were made based on deliberations surrounding what board members felt should be done and had a reasonable chance of being adopted. However, it is unclear whether any of these recommendations had any basis in formal analysis designed to investigate the funding necessary to provide an adequate education. That being said, I did perform a simple, but informative analysis of the first recommendation put forth above.

Table 1 presents a comparison of the 2005 base per-pupil cost to the base per-pupil costs recommended for fiscal years 2018 and 2019 by the Kansas State Board of Education. To make this comparison, it is necessary to put all the per-pupil figures into dollars of a similar year. I have chosen to peg the dollars to 2017 and done so by inflating (multiplying) the 2005 figure ($4,257) to 2017 dollars using an inflation factor of 1.24 yielding a figure of $5,265. I next adjusted the recommended 2018 and 2019 base figures to 2017 dollars by deflating (dividing by) deflation factors of 1.01 and 1.03, respectively.[1] This generated recommended base per-pupil costs in 2017 dollars equal to $4,544 for 2018 and $4,957 for 2019, which equal 86 and 94 percent of the inflated 2017-dollar equivalent of the 2005 base. Therefore, the proposed increases to the Base State Aid Per Pupil for 2018 and 2019 were not high enough to maintain the 2005 base funding level in real terms. That is, it would not be enough to account for the degree to which inflation eroded the value of the dollar since 2005. To maintain the purchasing power of the 2005

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[1] Inflation and deflation rates were derived from the Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI) in the Midwest states (series CUUR0200SA0 available here: https://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUUR0200SA0,CUUS0200SA0).

Base State Aid Per Pupil the funding levels would have to increase further by $722 in 2018 and $308 in 2019.

Table 1 – Comparison of Base Per-Pupil Cost in 2005 to Recommended Levels for 2018 and 2019

	Base Per-Pupil Cost			
	2005 Base	*2005 Base Inflated to 2017 Dollars*	*Recommended 2018 Base Deflated to 2017 Dollars*	*Recommended 2019 Base Deflated to 2017 Dollars*
Cost Per Pupil	$4,257	$5,265	$4,544	$4,957
Relative Difference from 2005 Base Inflated to 2017 Dollars			86%	94%
Additional Increase in Future Bases to Maintain Real Value of 2005 Base			$722	$308

3 – Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Education Students: A Cost Function Approach (Taylor et al., 2018)

Study Methodology

Cost Function Approach (Stochastic Cost Frontier)

Similar to the 2006 study by LPA (Kansas Legislative Post Audit Division, 2006), the study by Taylor et al. (2018) employs a cost function methodology. However, unlike the cost function performed as part of the LPA study, the newer study estimates a cost function using a stochastic frontier analysis approach (SFA). SFA finds its origins in the field of economics, where there is a long history of developing models that describe units of output produced (production functions) or the cost of producing output (cost functions).[2] An important development include in these models is that take into account not only the technology of production (i.e., the combinations of inputs used, their prices, and corresponding spending), but also the (in)efficiency with which outcomes are produced.

The stochastic cost frontier model used by Taylor et al. (2018) assumes that there is a set of minimum costs at which different levels of outcomes can be produced given the inputs being used and other environmental cost factors. While schools can at best operate at a minimum cost (with perfect efficiency), they may exceed this due to either 1) random factors that are outside of the control of schools or 2) inefficiency that is at least partially a result of the choices made by schools. In simple mathematical terms, the stochastic cost frontier is specified as a function with deterministic and random components:

$$(1) \quad \textbf{Spending} = \textbf{f}(\textbf{Outcomes}, \textbf{Input Prices}, \textbf{Enrollment Size}, \textbf{Environmental Factors}) + \textbf{Random Factors} + \textbf{Inefficiency}$$

The first line in equation (1) is what is called the deterministic portion of the model or the amount of spending that we can determine through relationships between spending and observable factors (i.e., outcomes, quantities of inputs and their prices, enrollment and other environmental factors), while the second line introduces the amount of spending that cannot be explained by the observed factors and is made up of those that are random (stochastic) and any inefficiency due to the choices of the producer (schools).

Exhibit 1 from Anderson and Kabir (2000) provides a simple illustration the component of the stochastic cost frontier model. The graph shows the cost per unit production of a common outcome (y-axis) and the number of students for which the outcome is produced (x-axis). The curved line shows the cost function based solely on the deterministic portion of the model (deterministic cost frontier). The dots show how far above or below the deterministic cost frontier three different schools are spending and represent the random or stochastic component of the model (i.e., this collection of dots represents the stochastic cost frontier).

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[2] Among one of the earliest expositions is Farrell (1957).

Exhibit 1 – Graphical Illustration of Estimated Costs in Stochastic Cost Frontier Model
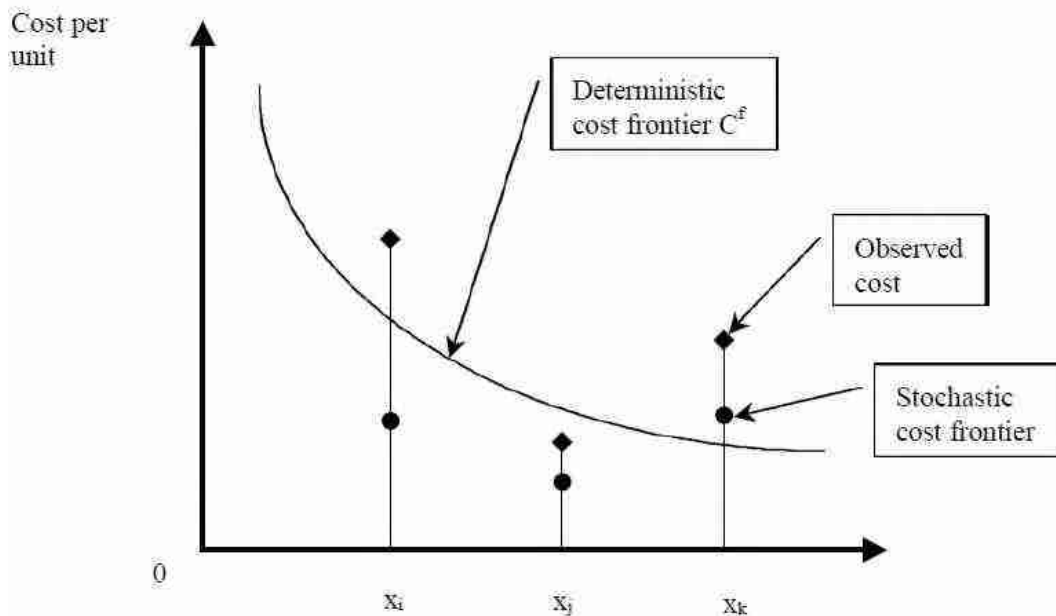
For schools i and j, there seemed to be favorable random conditions that put downward pressure on their costs (i.e., their dots lie below the deterministic cost frontier), while the opposite was true for school k. The diamonds represent the costs that we actually observe for each school. The vertical distance between these observed costs and diamonds represent inefficiency or differences in cost associated with unobservable factors (not controlled for in the deterministic portion of the model) thought to be at least partially caused by the decisions made by schools. For all three schools, the observed costs (diamonds) are higher than those that define the stochastic cost frontier. By definition, the observed costs that may include inefficiency must be larger or equal to the corresponding costs on the stochastic frontier. For school i, the inefficiency is most severe, which offsets the negative random component and pushes the observed cost above the deterministic cost frontier. In school j, the degree of inefficiency is less severe so that the observed cost is still below the deterministic cost frontier. For school k, the inefficiency is relatively moderate and reinforces the upward pressure on costs due to unfavorable random conditions so that the observed cost is pushed even further above the deterministic cost frontier.

Variables Used in Cost Model

Outcomes

The outcomes used in the model are based on proficiency rates on English language arts and math tests (College and Career Ready Assessments) first administered under the Kansas Assessment Program (KAP) in the 2014-15 school year. Particular attention was given to comparing the definitions of proficiency of the old assessment standards in place under the No Child Left Behind (NCLB) law and the new assessment standards under KAP. In general, the old assessment included five categories including Exemplary, Exceeds Standard, Meets Standard, Approaching Standard, and Academic Warning with the

first three indicating proficiency, while the new standards range from 4 down to 1 with levels 3 and 4 indicating that a student is proficient (on track to being college and career ready).[3]

The authors next developed two different outcome thresholds to use in their cost projections based on the definitions of proficient under the old and new assessment systems. To do this, they considered the goals set in the state's plan approved by the U.S. Department of Education under the Every Student Succeeds Act (ESSA) to determine what the annual increase in proficiency rate would be to meet the goal of a 75 percent proficiency rate by 2030 and translated this into necessary annual gains. Under the new standards where categories 1 and 2 define proficiency it was determined that ELA and math rates in these two categories would both have to increase annually by about 3.5 percent.[4] Using the old NCLB standards it was determined that ELA and math proficiency rates would be defined by the new KAP categories 2, 3 and 4, and would have to increase annually by 3.6 and 5.4 percent, respectively.[5] To facilitate the use of achievement measures across the different grades (3 through 8 and 10) and subjects (ELA and math) tested, the authors used data on individual students to calculate conditional national curve equivalent (NCE) scores. School-level averages of these individual ELA and math measures represent a school's yearly academic progress.

In addition, the authors included measures of graduation rate based on a cohort method (i.e., the percent of entering students that graduated in a normal time frame). Based on the goal included in the state's ESSA plan, the authors set an annual increase of 0.68 percentage points in order to meet the graduation target of 95 percent set for 2030.

Input Prices
Measures of input price levels included a teacher salary index that was based on a statewide hedonic wage model.[6] Note that the cost model used in the study by the Legislative Division of Post Audit (2006) also included this type of salary index.

Environmental Factors
The environmental factors used in the model included district-level enrollment, school-level incidences of student needs (students eligible for free- or reduced-price lunch, those designated as English learners, and students in special education), the grade-level designation of the school (elementary, middle or high), and a density measure (population per-square mile).

Efficiency Measures
Indirect measures of efficiency were included to account for the fact that schools subject to more competition or in areas with adult populations that are more likely to monitor public spending and hold public institutions accountable will tend to spend more efficiently. To this end, the authors included the following factors as indirect efficiency measures: concentration of enrollment (Herfindahl index) in metro/micropolitan areas, indicator for whether or not the district is located in a metropolitan area that spans state lines, percentage of households in county that are owner-occupants, and the percentages of the county population with at least a bachelor's degree and the percentage of households in which the residents are over age 60.

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[3] See Table 5 in Taylor et al. (2018) for a side-by-side comparison of the old and new assessment standards.
[4] Note, this would yield a target proficiency rate of 60 percent within five years (by the 2021-22 school year).
[5] Note, this would yield a target proficiency rate of 90 percent within five years (by the 2021-22 school year).
[6] For an early example of this type of model see Chambers (1981).

Per-pupil expenditures were based on school-level measures of total operating expenditures that excluded food, transportation, capital outlay for construction, community service, debt service, fund transfers and adult education.

Results

Table 2 contains the estimated stochastic cost frontier model. Almost all the results make intuitive sense.

Table 2 – Estimated Stochastic Cost Frontier Model

Variable	Estimates
Normal Curve Equivalent	5.295*** (-0.607)
Graduation Rate	1.244*** (-0.262)
Graduation Rate * High School	0.696*** (-0.0995)
District Enrollment	-1.444*** (-0.0568)
District Enrollment squared	0.0991*** (-0.00378)
Salary index (log)	1.373*** (-0.279)
Rural indicator	0.0505*** (-0.0112)
% Economically Disadvantaged	0.886*** (-0.078)
% English Language Learner	0.226*** (-0.0667)
% Special Education	2.157*** (-0.226)
Population Density	0.166*** (-0.018)
Elementary grades served	-0.129*** (-0.016)
High school grades served	-0.508*** (-0.0909)
% English Language Learner, sq	-0.623*** (-0.109)
% Special Education, sq	-6.135*** (-0.674)
Population density* Salary Index	-0.510*** (-0.0414)
AYP Schoolyear = 2016	-0.0364*** (-0.00591)
First stage Residuals, NCE	-5.102*** (-0.609)
First stage residuals, Graduation	-1.454*** (-0.271)
Herfindahl Index, log	0.797*** (-0.249)
Border metro	2.320*** (-0.372)
% Owner occupied	7.293*** (-1.321)
% Over 60	-2.316 (-1.496)
% College	-12.06*** (-1.542)
Constant	9.644*** (-0.357)
Usigma	-7.214*** (-0.958)
Vsigma	-4.095*** (-0.0418)
Observations	2,310
*** p<0.01, ** p<0.05, * p<0.1	
Robust standard errors in parentheses.	

Increases in outcomes cost more; each percentage point increase in the NCE costs approximately 5.3 percent more), while each percentage point increase in graduation rate is associated with a 1.9 percent increase in cost at the high school level and a 1.2 percent increase at the lower grades. Scale of operations as defined by district enrollment shows economies of scale so that costs decrease up to a certain point (more on this below). Costs will be higher for those schools in areas with higher teacher salaries. Those schools in rural areas have higher costs, however, areas which are more population dense also tend to cost more. Cost is positively associated with student needs (incidences of economic disadvantage, English learners and special education), but less so at higher incidences of English learners and special education students. Lack of educational competition (high concentration of education providers in the market) is associated with higher costs (more inefficiency), while the percent of population that is over 60 and college educated (with a BA or higher) is associated with lower costs (less inefficiency). However, the percent of owner-occupied housing tends to increase cost (inefficiency).

Table 3 includes the resulting estimated base per-pupil costs associated with achieving a 95 percent graduation rate (in 2030), as well as indices that adjust funding for: 1) cost factors associated with grade level (calculated in the base per-pupil cost) and regional, scale and student needs cost factors; and, 2) to allow for "compensatory" support of district progress towards desired proficiency rates under the old and new standards.[7] The base per-pupil cost varied from $3,395 to $4,113 with a raw average across districts of $3,766 and a statewide average of $3,727. The regional index ranged from 1.05 to 1.94, with raw and statewide averages of 1.69 and 1.46. The economies of scale index values went from 1.00 to 2.75 with raw and state averages of 1.24 and 1.42, respectively. The student needs index ranged from 1.000 to 1.91 with raw and state averages of 1.35 and 1.39. The compensatory adjustments for the old standards ranged from 0.23 to 2.81 and averaged 1.23 across districts and 1.26 statewide. Finally, the compensatory adjustment indices for the new standards ranged from 0.25 to 2.96 with raw and statewide averages of 1.29 and 1.31, respectively.

The final four columns of the table show both statewide current per-pupil spending in 2016-17 and averages associated with the funding adjustments projected to all districts. The statewide current spending per-pupil was calculated by the authors to be $9,333. Applying the regional, scale and student needs adjustments to the base yields a per-pupil cost that ranges from $5,199 to $28,094, with a raw average across districts of $10,574 and statewide weighted average of $10,433. Also including funding adjustments that would allow all districts to achieve adequacy as defined by the old standards (an average of 90 percent of students scoring in KAP categories 2, 3 or 4 on the ELA/math assessments) would cost between $4,940 and $38,405 per pupil, $12,964 on average across districts, and an average of $13,204 statewide. Finally, using the new standards (an average of 60 percent of students scoring in KAP categories 3 or 4 on the ELA/math assessments) would cost between $5,303 and $40,455, with district-level and statewide averages of $13,620 and $13,767, respectively.

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[7] Using the old state standard, the proficiency threshold defined by the authors is average of 90 percent of students scoring in KAP categories 2, 3 and 4 on the ELA and math assessments, while the new state standards for proficiency dictate that there would be an average of 60 percent of students in KAP categories 3 and 4 on the two assessments.

Table 3 – Average, Minimum and Maximum of Cost Indices and Per-Pupil Costs for Kansas Districts (2016-17)

	Base Per-Pupil Cost (95% Graduation)	Regional Index	Economies of Scale Index	Student Needs Index	Compensatory		Current Spending and Adequate Per-Pupil Costs			
					Old Standards	New Standards	Current Per-Pupil Spending (2016-17)	Projected Per-Pupil Costs - Regional, Scale and Needs Adjustments Only	Adequacy Per-Pupil Costs - Old Standards	Adequacy Per-Pupil Costs - New Standards
Raw Average	$3,766	1.69	1.24	1.35	1.23	1.29		$10,574	$12,964	$13,620
Weighted Average	$3,727	1.46	1.42	1.39	1.26	1.31	$9,313	$10,433	$13,204	$13,767
Minimum	$3,395	1.05	1.00	1.00	0.23	0.25		$5,199	$4,940	$5,303
Maximum	$4,113	1.94	2.75	1.91	2.81	2.96		$28,094	$38,405	$40,455

Projected adequate per-pupil costs calculated by reviewer.

Using the figures upon which Table 3 is based (Technical Appendix E), the authors derive aggregate statewide cost figures that show current (2016-17) per-pupil spending to be $9,313 (Table 4). Accounting for the differential effects of the cost factors would require a per-pupil cost of $10,419 or $5.103 billion statewide (a 9.7 percent increase over current spending). Under Scenario A, which assumes the old standards (average of 90 percent of students at KAP levels 2, 3 or 4 in ELA/math) the per-pupil and statewide costs increase to $13,144 and $6.438 billion, respectively (a 38.4 percent increase). Under the new standards (average of 60 percent of students at KAP levels 3 or 4 in ELA/math) the per-pupil and statewide costs would increase to $13,717 and $6.719 billion, respectively (a 44.4 percent increase).

Table 4 – Overall Necessary Investment in Statewide Spending to Support Educational Adequacy in 2016

	Cost Estimate ($)	Absolute Increase Over Current	Relative Increase Over Current	Per Pupil Cost Estimate ($)
Current K-12 Spending	$4.652 billion	n/a	n/a	$9,313
No compensatory support	$5.103 billion	$0.451 billion	9.70%	$10,419
Compensatory support for Scenario A	$6.438 billion	$1.786 billion	38.40%	$13,144
Compensatory support for Scenario B	$6.719 billion	$2.067 billion	44.40%	$13,717

Discussion

The general impression I have of the study by Taylor et al. (2018) is that it represents a quality piece of work which has been thought through and implemented carefully. Specifically, the work demonstrates a rigorous implementation of a stochastic cost frontier analysis to investigate the cost of providing educational adequacy in Kansas. Moreover, the results of the study tell a qualitatively similar story to that of the previous cost function study. The documentation of the research steps is mostly clear, but there are some places in the text that could use some additional detail. In addition, the report was replete with many typos that could have been easily corrected prior to submission through a basic editorial review of the text and table figures. Below, I provide some discussion surrounding key concerns that arose over the course of my review.

Estimation the Funding Adjustment for Scale of Operations

A key concern I have pertains to the estimation of cost related to scale of operations. The results in Table 2 pertaining to the estimated funding adjustments for scale of operations deserve further investigation. Here, we find that the index ranges from 1.00 to 2.75. Figure 2 shows a scatter plot of current per-pupil spending and adequate per-pupil cost in 2016-17 (from report Figure 11). The corresponding text states:

> "When comparing the actual 2016-17 spending per pupil as compared to the generated cost estimates we see a U-shape for the cost estimates the mimics a shape in which the

tails of the U have a steeper slope than that of the actual 2016-17 spending. This can be observed in the figure below. This implies that the actual 2016-17 spending per pupil does not account as well for economies of scale as the generated cost."

I would argue that this contention is not entirely correct. What is concerning is the large upswing in projected per-pupil cost at higher enrollment levels. In general, cost curves that depict per-unit costs tend to decrease as the scale of production increases. This is because total costs associated with fixed inputs (i.e., those that do not vary or are less responsive to production scale) can be spread out over a larger number of units, better known as economies of scale.

Figure 2 – 2016-17 District-Level Current Spending and Adequate Cost Per Pupil
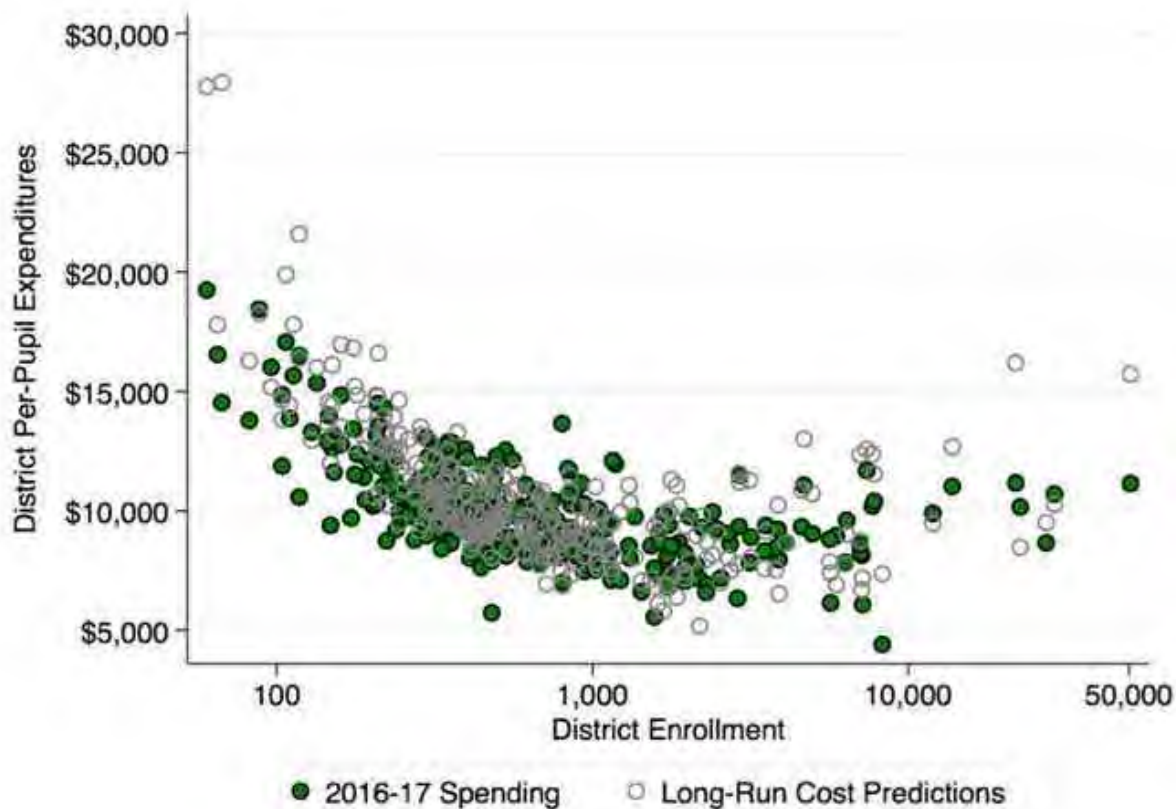
Figure copied from Figure 11 of Taylor et al. (2018).

Indeed, in educational production we often see some increases in per-student costs after a certain level of enrollment, however, the suggested funding adjustments at higher enrollments in this study are quite aggressive. In my opinion, this result is more of a direct consequence of the functional form of the cost model that was run. Specifically, the model incorporated a quadratic enrollment term in order to estimate a curvilinear relationship between enrollment and cost. However, it could be argued that this modelling decision is overly restrictive and responsible for the close to symmetric scale funding adjustments around the size associated with the minimum scale funding adjustment. To see this, consider Figure 3, which simply plots the estimated scale index values by the log of enrollment (note that the model used log enrollment and log enrollment squared). Note that from the minimum

enrollment the function decreases and eventually reaches a minimum in the range 3,750 to 3,950 students (see figures in Technical Appendix D of the report). At enrollments above 3,950, the scale index increases in a symmetric fashion and tops out at 1.97[8] so that larger districts would be funding at about twice the level as otherwise similar districts in the minimum range mentioned above. This is in contrast to research that finds economies of scale to be present up until approximately 2,000 to 4,000 students (Andrews, Duncombe & Yinger, 2002). While there is some evidence that cost may increase for larger districts, this has been associated with the interaction of poverty and student density (Kansas Legislative Post Audit Division, 2006). Moreover, while these factors are both most often correlated with enrollment, both poverty and density were already controlled for in the model run by the authors.

Figure 3 – Estimated Economies of Scale Funding Index by Enrollment for All Districts
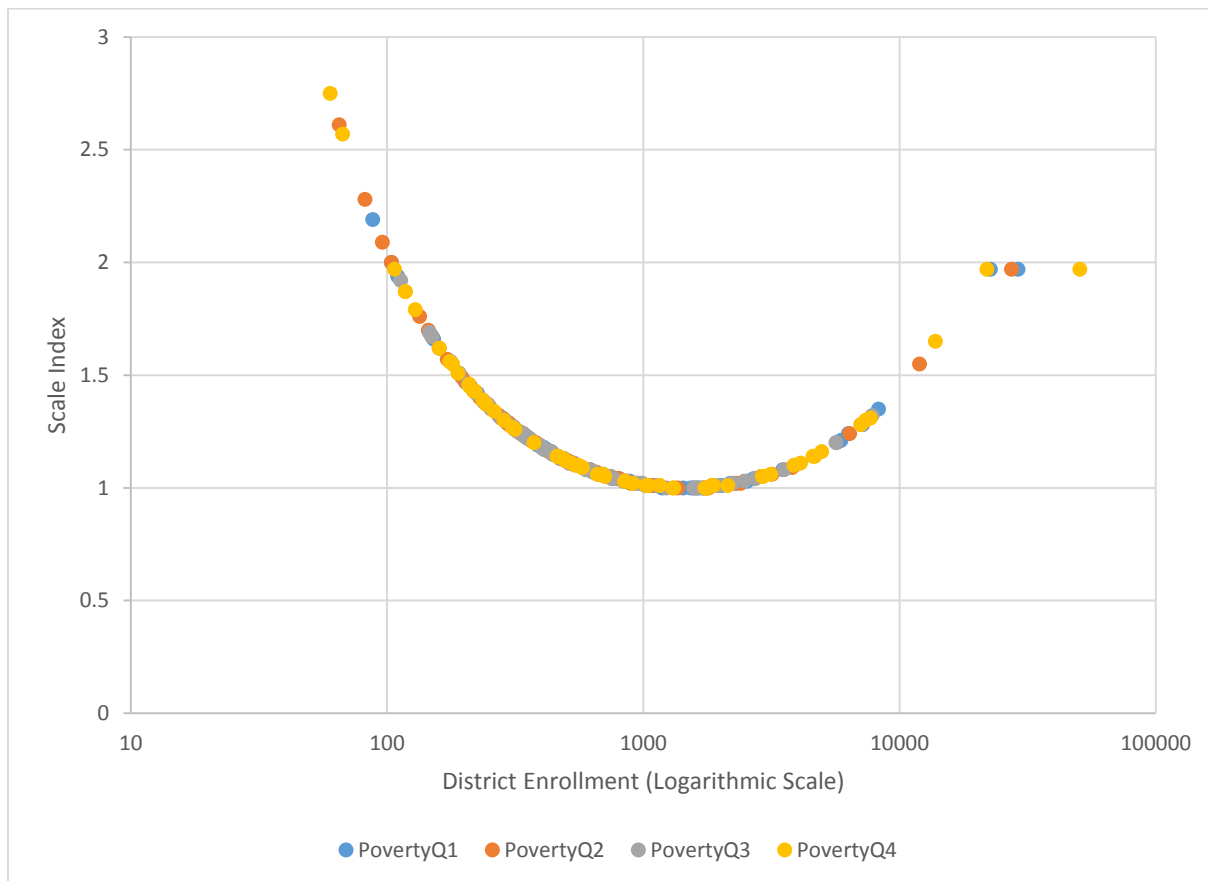
Figure derived from data in Technical Appendix E.

It is also somewhat concerning that there are many relatively low-need but large districts that appear at this upper end of the enrollment range and would greatly benefit from the aggressive scale funding adjustments. Figure 3 includes different colored plots for districts according to the quartile of the 2016-

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[8] Note, I believe this maximum was imposed by the authors through top-coding enrollment for four districts that were larger than Kansas City (21,937 students). See page 85 of the report.

17 statewide poverty distribution in which they belonged.[9] However, Figure 4 provides a more readable diagram, which only graphs those less needy districts in the lowest two quartiles of student poverty (i.e. the bottom half of the statewide distribution of district poverty). As an example of some of the implications of the suggested scale adjustment, consider the plotted points in the upper right portion of the chart. This includes 38 districts that are evenly split between the first and second poverty quartiles. The minimum scale index value for the full group is 1.20, while 5 are above 1.35, and 3 assume the maximum scale adjustment of 1.97.

Figure 4 – Estimated Economies of Scale Funding Index by Enrollment for Lower-Poverty Districts (Poverty Quartiles 1 and 2)
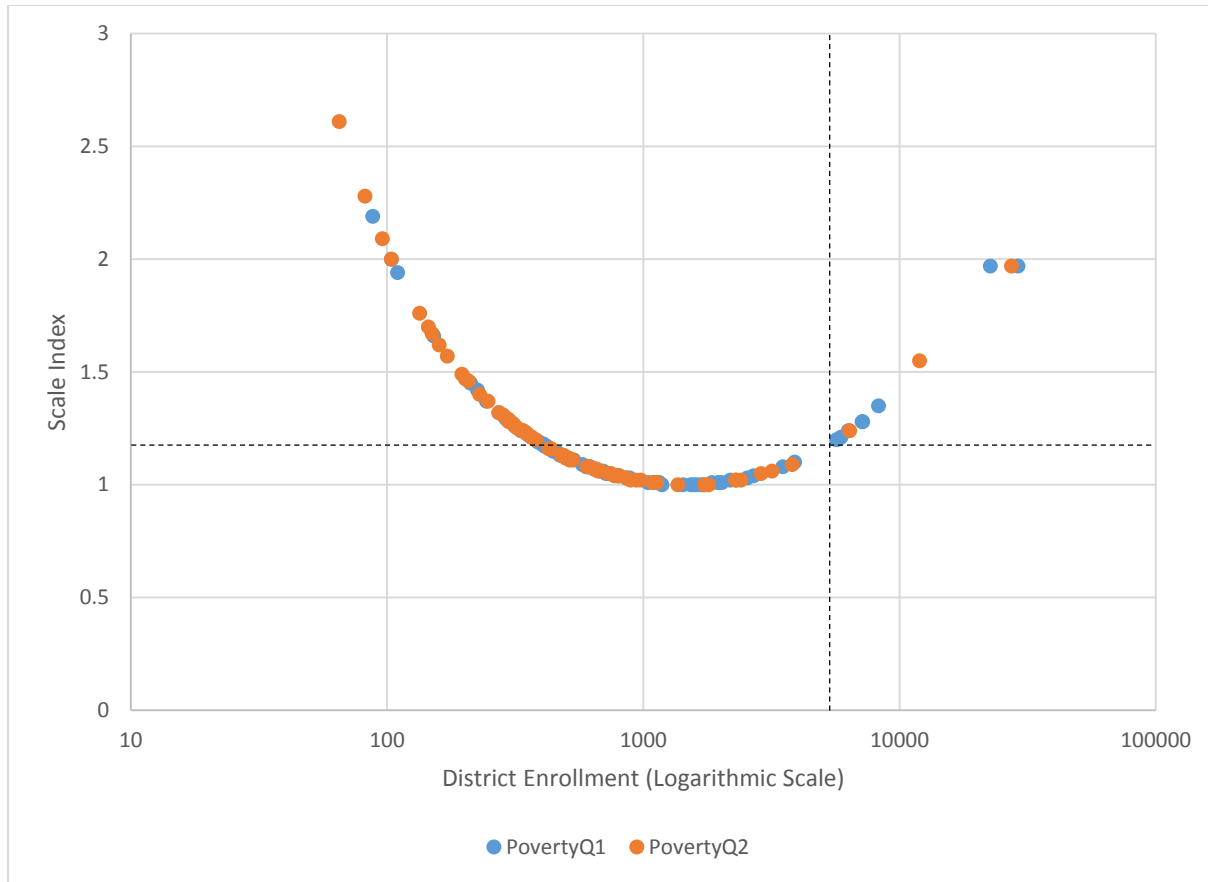
In turn, it seems that the aggressive increase in the suggested scale funding index with respect to larger district enrollments was driven by the way functional form in which enrollment was accounted for in the model specification. Importantly, I do not see anything wrong with the estimated funding adjustments for lower enrollment districts (i.e., those with enrollments that are smaller than those associated with

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[9] The definitions of the poverty quartiles are as follows: Quartile 1-Less than 27 Percent; Quartile 2-Between 27 and 35 Percent; Quartile 2-Between 35 and 46 Percent; and, Quartile 4-Greater than 46 Percent.

the minimum scale index value). Rather, it is the large increase in scale index values for enrollment levels above this point that is of concern.

Fortunately, there is a very simple way to address this issue. Specifically, one can empirically try to estimate the model that specifies enrollment using a different functional form or not restricted the spending/cost relationship to assume any particular form at all. Specifically, the researchers could follow a similar approach to that taken in the study by LPA (Kansas Legislative Post Audit Division, 2018) by including discrete indicators of district enrollment categories. The LPA study included nine such indicators, which produced the expected relationship as shown in Exhibit 5. Here, the smallest districts proved to be the most expensive on a per-pupil basis (all other things equal), with per-pupil cost declining until the 1,700 to 2,500 student category, at which point costs rise slightly. Note that inherent in the strategy is the top-coding of enrollment (at 5,000). However, while enrollments were top-coded in the study by Taylor et al. (2018), this alone would not likely solve the specification problem encountered (i.e., the quadratic enrollment term forces the enrollment-cost relationship to be parabolic so that the cost function _must_ increase and may do so dramatically).

Exhibit 5 – Cost Adjustments by Enrollment Category as Estimated in Kansas Legislative Post Audit Division (2018)

Figure 3: Percent Reduction in Cost Compared to a District with 100 or Less Students
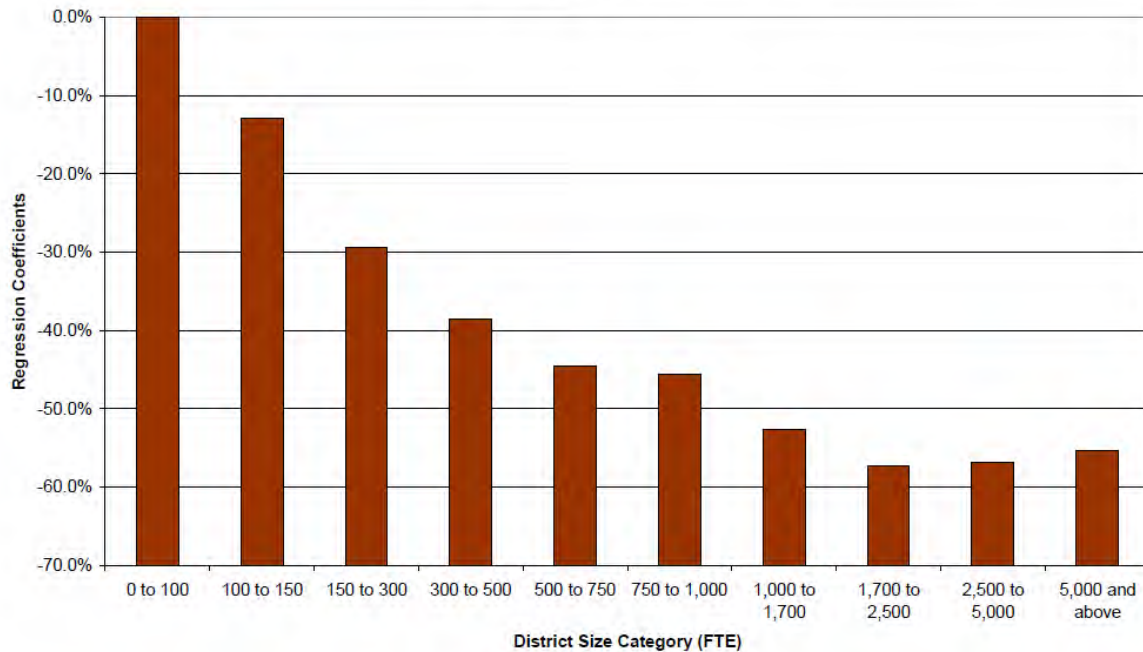
As a practical matter, the researchers should have attempted to calculate the additional costs associated with providing the scale funding adjustments for districts above a given threshold enrollment level (e.g., above 5,000).

Hold Harmless Funding and Formula Phase-In

In describing the application of the estimated per-pupil base and various funding adjustment indices (regional, scale, student needs and compensatory) the authors are very clear that their calculations maintain the actual funding levels for those districts that are already meeting or on target to meet the outcome targets (i.e., these districts are held harmless):

> "Districts that are currently outperforming the thresholds and those growing faster than necessary to reach the targets within five years are held harmless in this calculation, so that the compensatory support estimate includes the funds required to at least maintain current levels of annual progress in all districts." Page 65 (Taylor et al., 2018)

Unfortunately, the authors make no effort to calculate at what cost implementing this hold-harmless decision would come. In addition to a monetary cost in terms of funding districts at a level that is *more* than is deemed necessary per the cost model results, effectively funding inefficiency, hold harmless arrangements also undermine the equity intent of an adequacy-based funding formula.

This is not to say that providing some degree of hold-harmless for at least a temporary period is unwarranted. To the contrary, it would be irresponsible to require those districts with adequacy projections that are lower than current spending to switch over to a smaller funding allocation overnight. This could result in severe uncoordinated shocks to the delivery of important education programs and services. To this end, previous studies have discussed how district support through hold-harmless provisions might be gradually phased out as part of the formal plan to phase in a new funding formula (Chambers et al., 2008a,b).

The authors do nothing to address this, which suggests that the suggested hold-harmless provision was perhaps intended to be a permanent fixture. Indeed, they do make brief mention of a phase-in, but do not include anything about the hold-harmless provision included in their estimates. In any case, regardless of the intended permanency of the hold-harmless provision, the costs associated with this need to be calculated and reported.

Modelling Inefficiency

As discussed above, the model attempted to both control for technical (in)efficiency both directly and indirectly. Specifically, a stochastic cost frontier model is designed to estimate how far of the minimum cost frontier each district is. In addition, indirect measures of efficiency were also included in the model specification with the following results:

Table 5 – Model Estimates of Efficiency Factors

Variable	Estimates of Coefficients and Standard Errors
Herfindahl Index, log	0.797*** (-0.249)
Border metro	2.320*** (-0.372)
% Owner occupied	7.293*** (-1.321)
% Over 60	-2.316 (-1.496)
% College	-12.06*** (-1.542)
Robust standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1	
Results taken from Table 20 in Taylor et al. (2018).	

The first two variables are the Herfindahl index (a measure of concentration of schools in the education market) and whether a district is located in a district that spans a state border. The resulting coefficients were in line with findings from previous research; less market competition is associated with lower efficiency and greater spending. The other three variables, the percent of owner-occupied houses, percent of population over the age of 60, and the percent of population with at least a bachelor's degree are all variables that indirectly measure the degree to which public institutions (such as schools and districts) are monitored and held accountable. While the percentages of the population that is over 60 and with a bachelor's degree yielded model point estimates that coincided with expectations (i.e., they were associated with higher efficiency and lower spending), the percent of owner-occupied houses produced an effect that was the opposite of what would be expected. The explanation for this finding was that it may represent spending on outcomes that, while valuable (especially perhaps to home owners), were not included in the model and therefore considered inefficient. I do not doubt this as a possible explanation, however, I am wondering if this finding poses more of a challenge to the conventional wisdom and our expectation that this coefficient should be negative. Perhaps we should only expect it to be negative conditional on including all pertinent outcomes in our model.

In addition, the authors could have included more about the efficiency estimates. Specifically, while Finding #1 provides the distribution of cost efficiency estimates, formal reporting of the results of a significance test would be most welcome. The authors mention in footnote 11 that cost efficiency was estimated using the method suggested by Battese and Coelli (1995). In addition, the text mentions that inefficiency (termed the one-sided variable function) was modeled as a linear combination of five indirect efficiency measures assuming the one-sided error follows a half-normal distribution. I am wondering if the authors experimented with better understanding the potential heterogeneity of efficiency across districts.[10]

Validity Checks

As mentioned in the previous review of the Kansas costing-out studies by Augenblick & Myers and the Kansas Legislative Post Audit Division (Levin, 2018), it is important to run validity checks on the results of a costing out study. One type of validity check described in that review was to analyze the relationship between the predicted shortfall in funding and student outcomes across districts. The idea is as follows. In order to provide an equal opportunity for all students to achieve a state's educational goals adequate levels of funding must be provided in an equitable manner. In turn, determining how funding should be distributed to districts is one of the fundamental purposes of a costing-out study.

In turn, it is important to validate the results of a costing-out study by evaluating the relationship between the projected additional funding necessary to provide an adequate education and the outcomes such as student achievement (adequate cost). As stated in the earlier review:

> "If the model is working as intended so that adequate funding is provided in an equitable manner that affords all students an equal opportunity to achieve regardless of their needs or location, then we should see a systematic relationship between a

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[10] For example, the Stata *frontier* procedure allows the user to specify the one-sided inefficiency error to follow a truncated normal distribution and model the average efficiency with covariates (see entry for frontier in Stata manual, pages 9-10).

district's relative need (how much more/less they need to provide a sufficient education) and student outcomes such as achievement on standardized tests."

Unfortunately, the study by Taylor et al. (2018) did not perform such a check. In an effort to better understand the validity of their results, I have taken the liberty of running this check following an analysis similar to that used for other large-scale costing-out studies in New Mexico (Chambers et al., 2008a) and New York (Chambers et al., 2004a; Chambers, Levin & Parrish, 2006). The analysis involved first calculating the funding shortfall or *Adequacy Gap* for each district. This measure is the relative difference between the projected adequate per-pupil cost and actual per-pupil spending defined as follows:

$$\text{(2)} \quad \textbf{Adequacy Gap = Adequate Per-Pupil Cost / Actual Per-Pupil Spending}$$

Clearly, values that are greater than 1.00 indicate that the district needs more than it is currently receiving to provide an adequate education (i.e., there is a relative shortfall in funding), while values that are less than 1.00 imply that the district is getting more than it needs to achieve adequacy (i.e., there is a windfall in funding).

To facilitate this analysis, I first required a measure of actual current expenditure per pupil, as I did not have the study data at my disposal. To this end, I obtained the most recent (2015) district-level fiscal data available from the U.S. Census Annual Survey of Public School Finances or "F-33" data and used the Consumer Price Index (CPI) for the Midwest states to inflate the dollars to 2016 (the same year as the adequacy projections calculated by Taylor et al. (2018)).[11] However, to make the current expenditures from the F-33 compatible with the current expenditure definition the authors used with the Kansas state fiscal data, I removed spending on transportation and food. The calculated statewide average current spending per-pupil was $9,266, or less than one percent lower than the $9,333 calculated in the study using KSDE fiscal data.[12] The per-pupil adequacy costs for districts were derived from the figures in Appendix E of the author's study.

Along with the district-specific ratios of adequate cost to actual spending, the analysis required student outcomes. I therefore obtained publicly-available data from the Kansas State Department of Education on school-level percentages by performance level categories 1 through 4 on the KAP ELA and math assessments for grades 3 through 8 and 10.[13] These percentages of students within each performance level were then averaged across grade level and schools within each district. Finally, two sums of the district average percentages were calculated:

1) Percentage of students scoring at performance level categories 2, 3 and 4 (old standard)
2) Percentage of students scoring at performance level categories 3 and 4 (new standard)

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[11] To inflate the F-33 figures from 2015 to 2016 dollars, I used the CPI for all urban consumers in the Midwest states (series CUUR0200SA0 available here:
https://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUUR0200SA0,CUUS0200SA0).
[12] While the current expenditure figures I derived from the F-33 data are on a statewide average very close to those calculated by Taylor et al., it seems that the omission of food and transportation may have taken out too much spending given the large numbers of districts with calculated adequacy gaps that fall below 1. Nevertheless, the metric should still serve as a general measure of relative need for funding for our purpose.
[13] These data can be downloaded at:
http://ksreportcard.ksde.org/assessment_results.aspx?org_no=State&rptType=3.

The analysis itself involved generating the scatter plots in Exhibits 5 through 8. The graphs plot (on the y-axis) the district-level average percentages of students across grades who are scoring at level 2 and above or at level 3 and above, respectively, on the KAP ELL and math assessments against district funding shortfall. Each plotted point (circle) represents a school district with the size proportional to its enrollment. The downward sloping line shows the pupil-weighted relationship between student outcomes and funding shortfall. The horizontal dotted line represents the target rate that the study by Taylor et al. (2018) used as proficiency targets to be achieved by 2030 under the old (Scenario A) and new (Scenario B) standards (i.e., 90 percent of students performing at level 2 or above and 60 percent of students performing at level 3 or above, respectively).

The scatter plots tell a consistent story on several fronts. First, the relationships between funding shortfall and student outcomes prove to be negative. That is, achievement on the state's standardized ELA and math tests tend to be lower the larger is the relative need for funding determined by the study performed by Taylor et al. (2018).

Exhibit 5 – District-Level Percentages of Students Scoring at Level 2 or Above on KAP ELA by Funding Shortfall (2016-17)
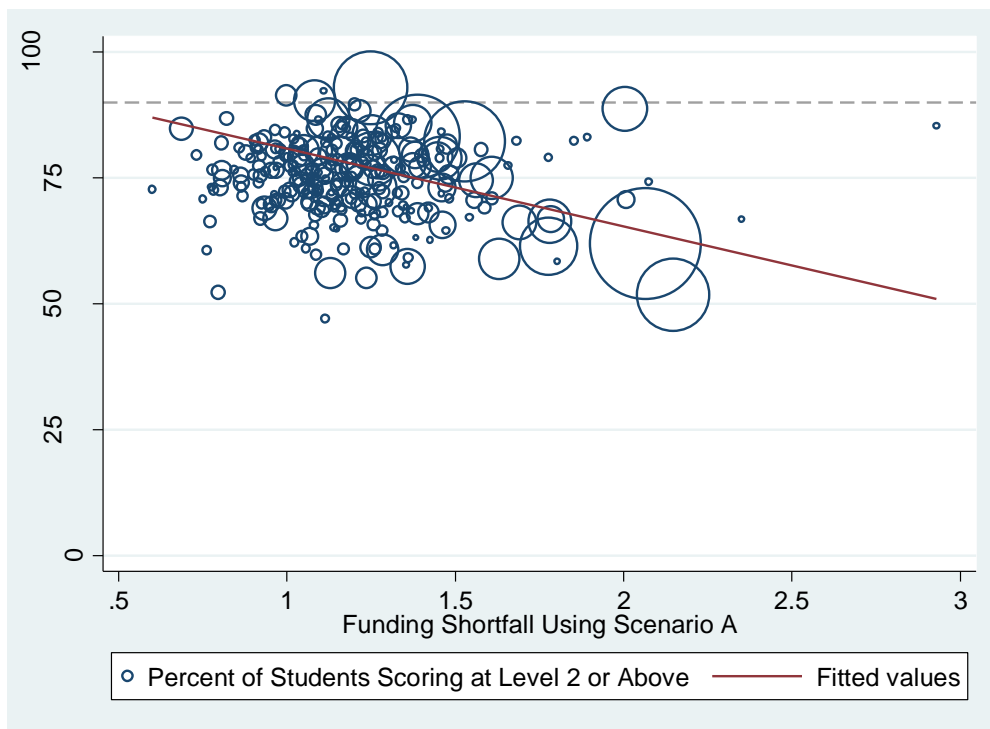
Exhibit 6 – District-Level Percentages of Students Scoring at Level 3 or Above on KAP ELA by Funding Shortfall (2016-17)
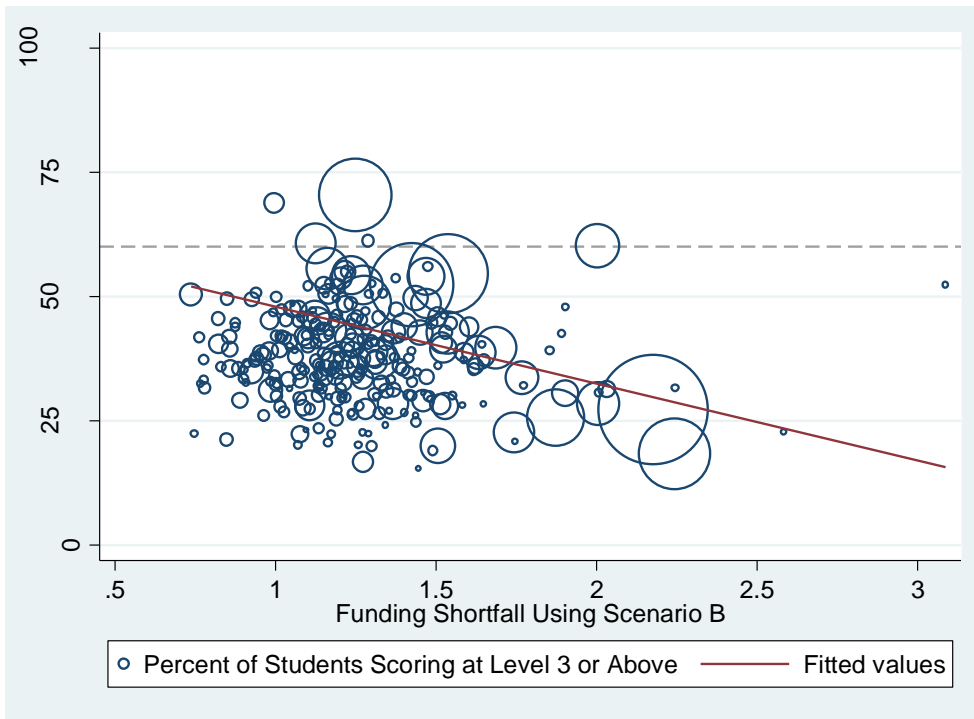
Exhibit 7 – District-Level Percentages of Students Scoring at Level 2 or Above on KAP Math by Funding Shortfall (2016-17)
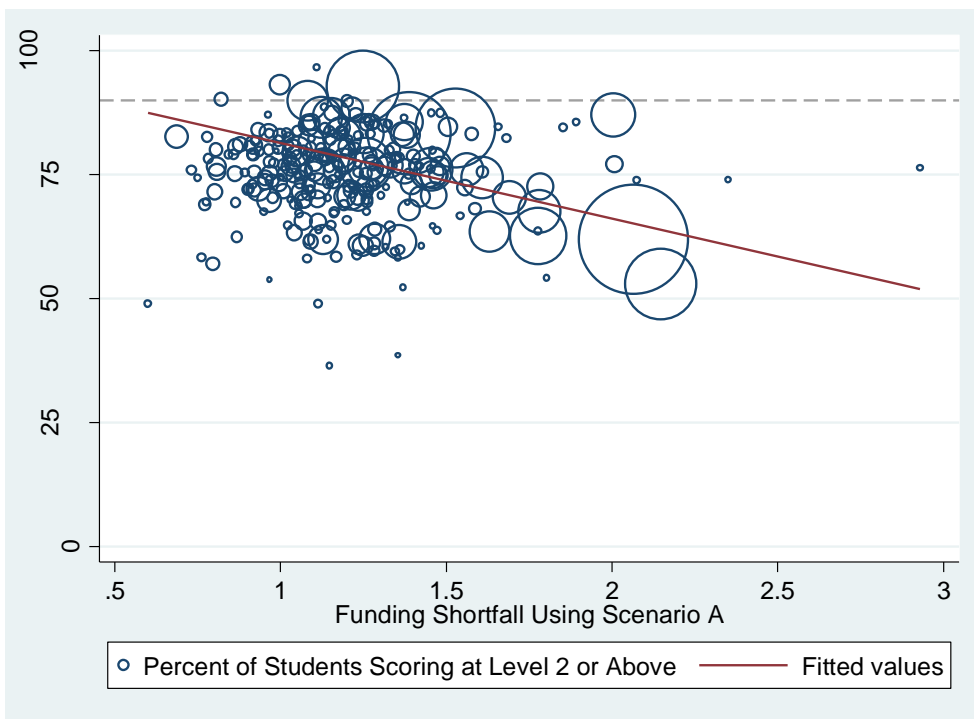
Exhibit 8 – District-Level Percentages of Students Scoring at Level 3 or Above on KAP Math by Funding Shortfall (2016-17)
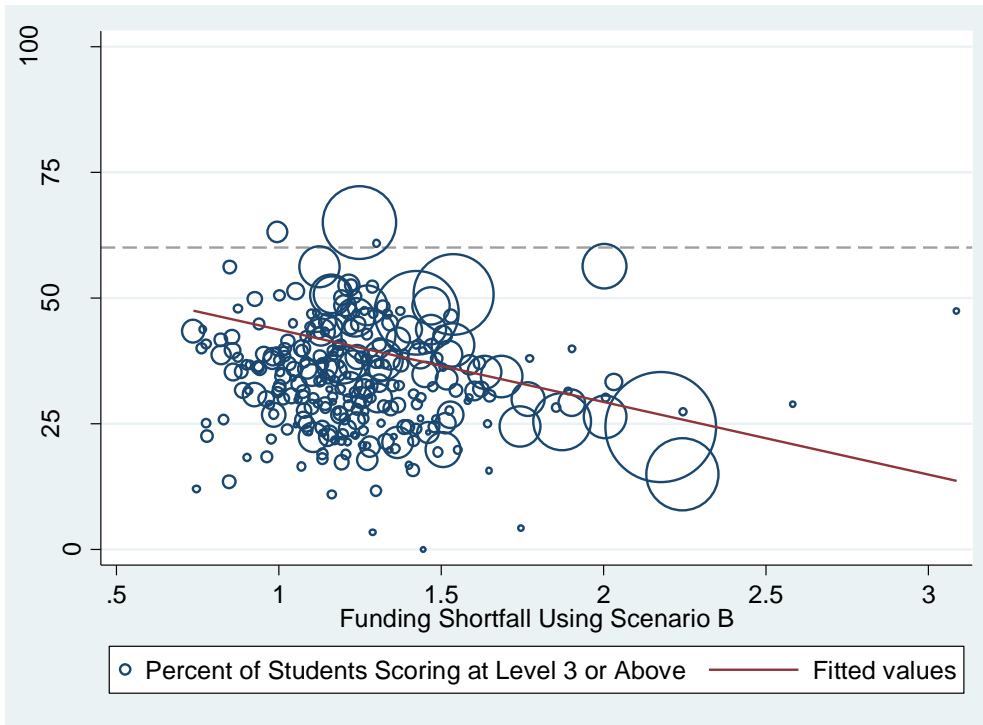
This finding is reinforced by the pupil-weighted correlations between funding shortfall and outcomes presented in Tables 6 and 7. The correlations range from -0.5360 to -0.4427 and all are statistically significant (p<0.001). In turn, this provides validation for the study findings. Second, there are few districts that are currently meeting the outcome threshold as defined by either the old or new standards. Those districts that are coming close to meeting the threshold tend to have smaller funding shortfalls. Third, bigger districts tend to have larger funding shortfalls. However, note that this latter finding is likely driven at least in part by the scale of operations cost index issue put forth above.

Table 6 – Correlation Between District Funding Shortfall and Average Percent of Students Scoring at Level 2 or Above on KAP ELA and Math Assessments

	Percent Scoring at Level 2 or Above – ELA	Percent Scoring at Level 2 or Above – Math
District Funding Shortfall	-0.5360	-0.5422

Table 7 – Correlation Between District Funding Shortfall and Average Percent of Students Scoring at Level 3 or Above on KAP ELA and Math Assessments

	Percent Scoring at Level 3 or Above – ELA	Percent Scoring at Level 3 or Above – Math
District Funding Shortfall	-0.4584	-0.4427

Translating National Curve Equivalents to Proficiency Rates

One of the key pieces of documentation that I found missing from the study was an explanation of how the National Curve Equivalents translate into proficiency rates on the KAP assessments. A considerable amount of thought (indeed a whole chapter of the study) was devoted to considering the Rose standards and how these could be crosswalked to measurable student outcomes. Thresholds of proficiency on the KAP assessments were chosen based upon a review of 1) the performance of high achieving districts (i.e., those at the 90th percentile of performance), 2) the State's ESSA plans, and 3) historical performance in periods where the State's constitutional obligation to adequately fund schools. The study also provided a good description of conditional National Curve Equivalent (NCE) measures, which were used as one of two key student outcome measures in the stochastic cost frontier model. However, there is no description of how the cost estimates associated with the NCE measures were translated into the KAP performance thresholds in order to calculate the compensatory costs under Scenarios A and B. This is not to say that the authors did anything wrong here. Rather, it is totally unclear how this was done.

4 – Comparing the Results of the Cost Function Studies

A logical question to ask is how might the results of the two cost function studies (Kansas Legislative Post Audit Division, 2006; and, Taylor et al., 2018) compare. Furthermore, how can any differences in the main findings of these studies be explained. The following section attempts to shed some light on these questions using simple statistical analysis and details from these works.

An obvious place to start is to compare the adequate per-pupil costs projected for districts in both studies. The additional costs to achieve adequacy reported by the two studies are included in both absolute and relative terms in Table 8. Unfortunately, a direct comparison of these figures is not all that useful due to several factors. First, the studies were performed on data that differed in age by 10 years and the value of the dollar has changed greatly over this period (i.e., inflation erodes the value of the dollar over time). However, that is easily addressed by simply inflating the figures from the older study. This transformation was done by applying a ten-year inflation rate from 2006 to 2016 (18.8 percent) derived from the same CPI data mentioned above to the $399.3 million necessary increase in funding reported in the LPA study (Kansas Legislative Post Audit Division, 2006).[14] The third column of the table shows that the $399.3 in 2006 dollars inflated to 2016 would be $475 million.

However, even after inflating the cost figure from the older study the direct comparison of figures between the two studies may not be appropriate. First, the older cost study excluded a portion of federal funding that could be used to support base, at-risk, and bilingual education in order to avoid a situation that could be interpreted as supplanting. Specifically, they excluded a total of $205.5 million from their adequacy calculations in 2006 dollars, which would be equivalent to $244 million in 2016 (using the same Midwest CPI mentioned above). Adding back the 2016 equivalent of the federal dollars excluded from the calculation in the older study provides a more appropriate number with which to compare the figures from the two studies. The estimated additional cost from the LPA study inclusive of the federal dollars is $719 million or 15.5 percent higher than current K-12 spending.

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[14] Specifically, I made use of the CPI for all urban consumers in the Midwest states (series CUUR0200SA0 available here:
https://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUUR0200SA0,CUUS0200SA0).

Table 8 – Measures of the Additional Cost to Achieve Adequacy (in Billions of 2016 Dollars)

	Current K-12 Spending in 2016 Dollars	Kansas Legislative Post Audit Division 2006 Dollars	Kansas Legislative Post Audit Division Inflated to 2016 Dollars	Kansas Legislative Post Audit Division Inflated to 2016 Dollars With Federal Funding	Taylor et al. - Scenario A in 2016 Dollars	Taylor et al. - Scenario B in 2016 Dollars
Necessary Absolute Increase (in Billions of 2016 Dollars)	$4.652	$0.399	$0.475	$0.719	$1.786	$2.067
Necessary Relative Increase	n/a	n/a	10.2%	15.5%	38.4%	44.4%
Includes Federal Dollars	√	×	×	√	√	√
Includes Food Service and Transportation	×	√	√	√	×	×

Another reason that the numbers are not comparable is the fact that the new study excluded spending on food services and transportation from their calculations, while the study by LPA did not. This spending would increase the additional cost suggested by the new study, however, deeper investigation into the how much this increase might be is outside of the scope of this review.

Other reasons that might account for the differences in the adequacy costs suggested by the two studies can be attributed to the differences in methodology. The following describes two such reasons that likely play a significant role in explaining differences between the findings of the two studies.

- Use of Input- versus Outcome-Based Methods – The older cost study implemented a combination of input- and outcome-based methods to calculate different types of expenditure. Specifically, this hybrid approach included input-based estimates of several categories of *spending* as opposed to *cost*, including expenditures on the base program, as well as special education and vocational education. Note that the estimates for this spending cannot be considered cost-based because outcomes and other factors such as student needs and scale of operations were not taken into account.

  As mentioned in the first review report (Levin, 2018), this resulted mixing results from an outcome-oriented approach that measured the *cost* of providing educational adequacy, with those of the input-oriented approach intended to get at the spending necessary to provide levels of programming and services regarded as minimally required by law or regulation. Moreover, the calculation of spending was erroneously based on districts with the lowest utilization of many types of staff and non-personnel resources in the name of "efficiency". In turn, the calculated spending for the core base program, special education, and vocational education by the older study underestimated the true cost of providing adequate educational services in these areas. In contrast, spending for both special education and vocational education were included in the cost estimates for the newer study. I would contend that this key difference in method likely accounts for at least a portion of the difference in the respectively findings.

- Differences in Student Outcome Measures – Both studies used different measures and thresholds of student outcomes to define adequacy. While the newer study made an attempt to approximate the old testing standards using the performance levels of the new assessment system, to the extent that the new standards and tests are more difficult one would expect the newer estimated costs of achieving adequacy to reflect this.

Despite the differences in the findings of the two independent cost studies, it is crucially important to acknowledge that the qualitative stories they tell are similar. That is, both studies point to a need for significant additional funding to support an adequate education in the state. To show this from a statistical perspective I have run an analysis of the pupil-weighted correlation between the district-level calculations of adequate per-pupil spending generated by the two cost model studies. The results of this analysis show that despite the differences due to the changes in school and district characteristics that may have changed over time and the methodological differences in how the figures were calculated there is still a strong relationship between the projected district-level adequacy costs per-pupil generated by the two studies. Table 9 lists correlation coefficients between the old and new cost

estimates equal to 0.7280 (Scenario A) and 0.7342 (Scenario B), which are both highly significant (p<0.001).

Table 9 – Correlations Between Projected District-Level Adequate Per-Pupil Costs from the Two Cost Studies

	Taylor et al. – Scenario A	*Taylor et al. – Scenario B*	*Kansas Legislative Post Audit Division*
Taylor et al. – Scenario A	1		
Taylor et al. – Scenario B	0.9957	1	
Kansas Legislative Post Audit Division	0.7280	0.7342	1

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Review of Kansas State School Finance Studies

Jesse Levin (American Institutes for Research)

AIR
AMERICAN INSTITUTES FOR RESEARCH®

March 29, 2018

991462

Agenda

- Overview of Study by Taylor et al. (2018)

- Main Concerns

- Differences in Findings of Cost Studies

Overview of Cost Study

• **Cost Function Approach (Stochastic Cost Frontier)**

Spending = f(Input Prices, District Enrollment, Environmental Factors,
Controls for Efficiency, Outcomes)

\+

Inefficiency

\+

Random Factors

Overview of Cost Study
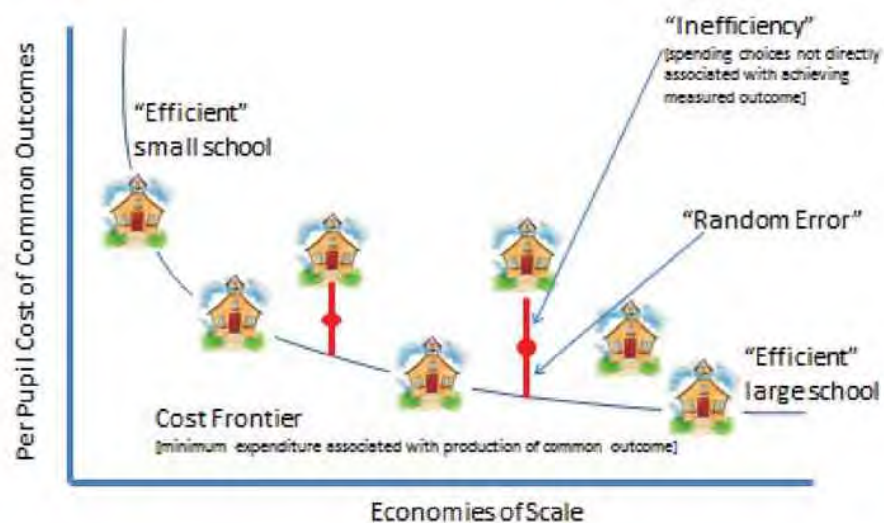
Overview of Cost Study

	Base Per-Pupil Cost (95% Graduation)	Regional Index	Economies of Scale Index	Student Needs Index	Compensatory		Current Spending and Adequate Per-Pupil Costs			
					Old Standards	New Standards	Current Per-Pupil Spending (2016-17)	Projected Per-Pupil Costs - Regional, Scale and Needs Adjustments Only	Adequacy Per-Pupil Costs - Old Standards	Adequacy Per-Pupil Costs - New Standards
Raw Average	$3,766	1.69	1.24	1.35	1.23	1.29		$10,574	$12,964	$13,620
Weighted Average	$3,727	1.46	1.42	1.39	1.26	1.31	$9,313	$10,433	$13,204	$13,767
Minimum	$3,395	1.05	1.00	1.00	0.23	0.25		$5,199	$4,940	$5,303
Maximum	$4,113	1.94	2.75	1.91	2.81	2.96		$28,094	$38,405	$40,455
Projected adequate per-pupil costs calculated by reviewer.										

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Overview of Cost Study

	Cost Estimate ($)	Absolute Increase Over Current	Relative Increase Over Current	Per Pupil Cost Estimate ($)
Current K-12 Spending	$4.652 billion	n/a	n/a	$9,313
No compensatory support	$5.103 billion	$0.451 billion	9.70%	$10,419
Compensatory support for Scenario A	$6.438 billion	$1.786 billion	38.40%	$13,144
Compensatory support for Scenario B	$6.719 billion	$2.067 billion	44.40%	$13,717

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Main Concerns – Scale Index

- ## Economies of Scale Index
  - For smaller to medium sized districts index works well.
  - Produces uncharacteristically large funding adjustments for bigger districts.
  - Seems to be a direct result of how enrollment was specified in the model.

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Main Concerns – Scale Index

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Main Concerns – Scale Index

Scale Index vs. District Enrollment (Logarithmic Scale)

• PovertyQ1   • PovertyQ2

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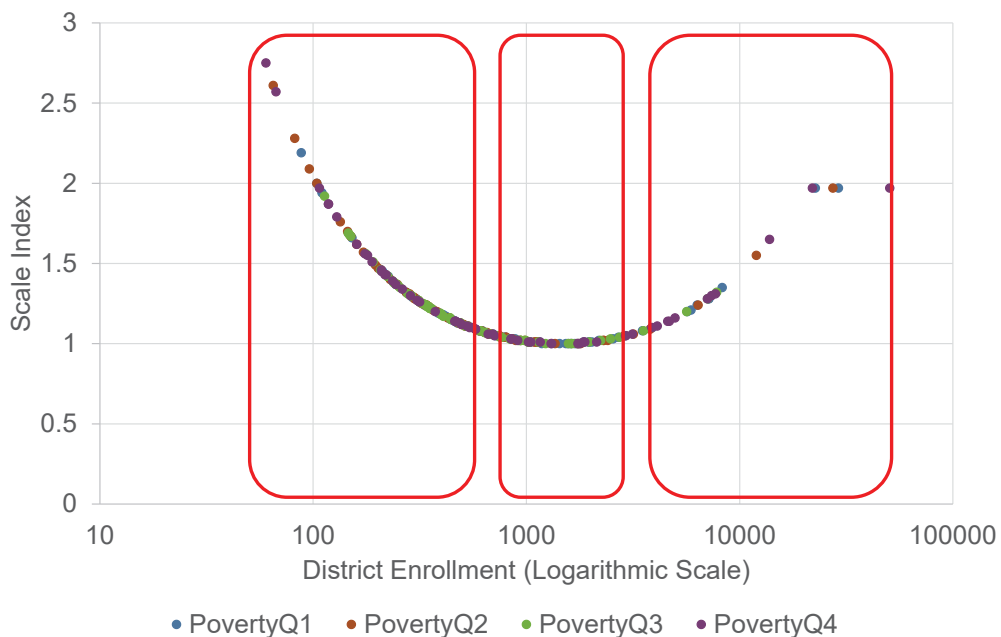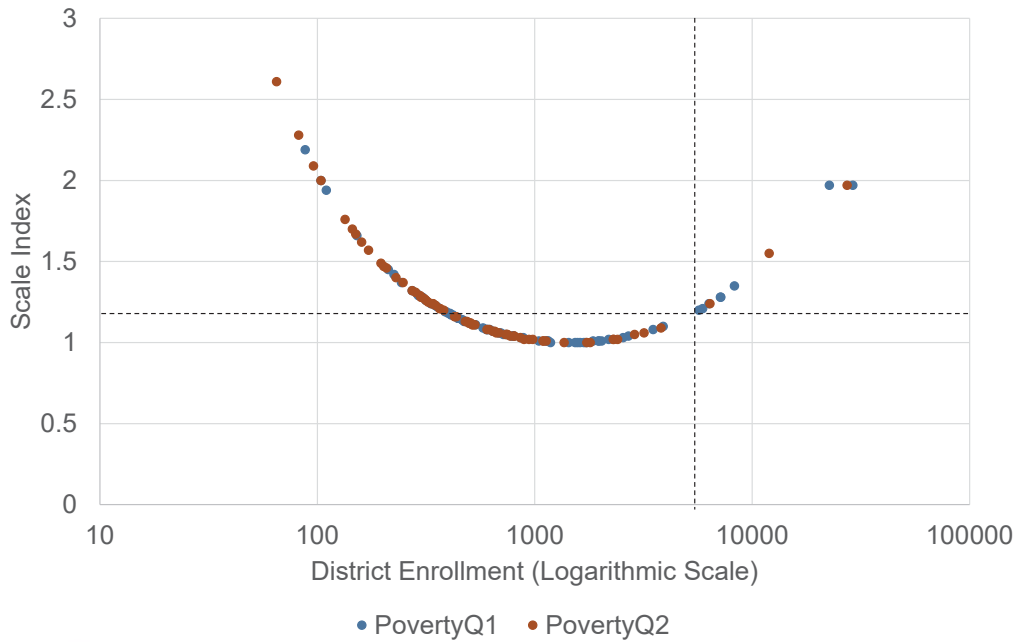
Main Concerns – Scale Index

Figure 3: Percent Reduction in Cost Compared to a District with 100 or Less Students

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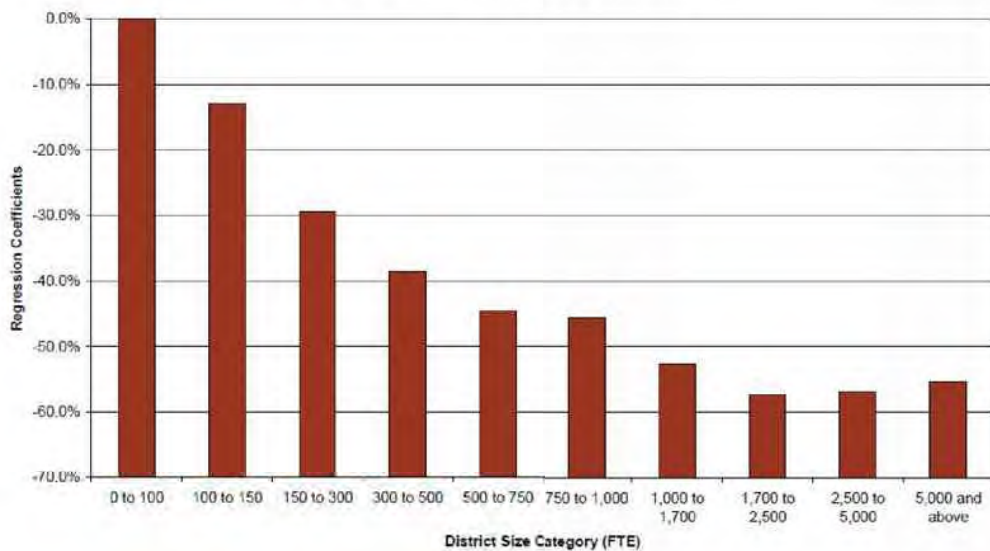
Main Concerns – Costs of Meeting Achievement Thresholds

- **Study Documentation Lacking**
  - How do NCEs translate into gains in proficiency rates?
  - What were the calculations behind the compensatory indices?

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Main Concerns – Hold Harmless

- **Holding Districts Harmless**
  - Ensuring districts that are currently meeting or exceeding outcome thresholds do not have their funding reduced.
  - Implies that some districts are being funded more than is necessary to meet outcome thresholds.
  - Logical reason for limited application of hold harmless policies while phasing in new formula.

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Main Concerns – Hold Harmless

- Two good reasons <u>not</u> to hold districts harmless indefinitely:
  - There is a very real cost to holding districts harmless.
  - Hold-harmless policies directly undermine the equity intent of the formula.
- Study should do the following:
  - Calculate the additional cost of holding districts harmless.
  - Suggest a plan for tapering down hold harmless "subsidies" as funding formula is being phased in.

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Main Concerns – Validity Checks

- Validity checks should be a part of every costing out study.
- A simple check to perform is to confirm that projected funding is being targeted appropriately.
  - Define measure of relative shortfall of funding as follows:

$$\text{Adequacy Gap} = \frac{\text{Adequate Per-Pupil Cost}}{\text{Actual Per-Pupil Spending}}$$

  - Evaluate how student outcomes vary by adequacy gap.

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Main Concerns – Validity Checks

- Conducted simple validity check using:
  - Data on projected adequate costs from study appendices.
  - Federal data on actual spending.
  - Kansas Assessment Program (KAP) data on student outcomes.

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Main Concerns – Validity Checks

- ELA-Scenario A
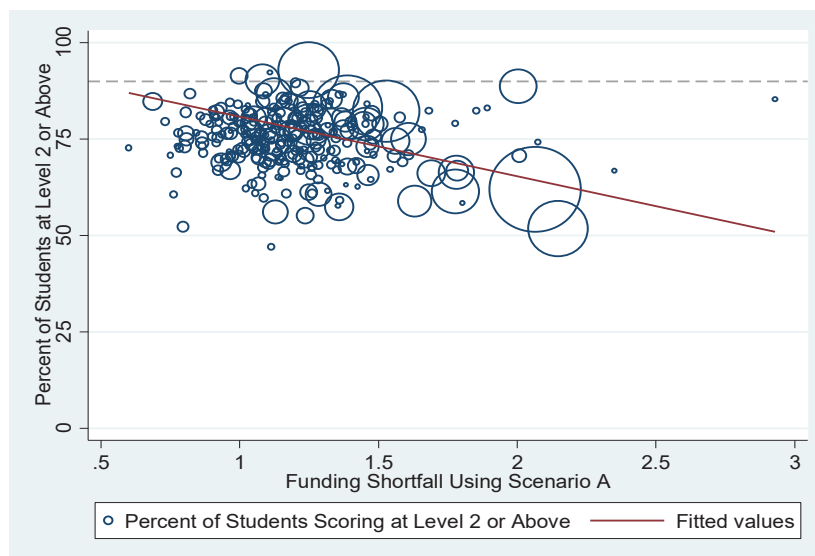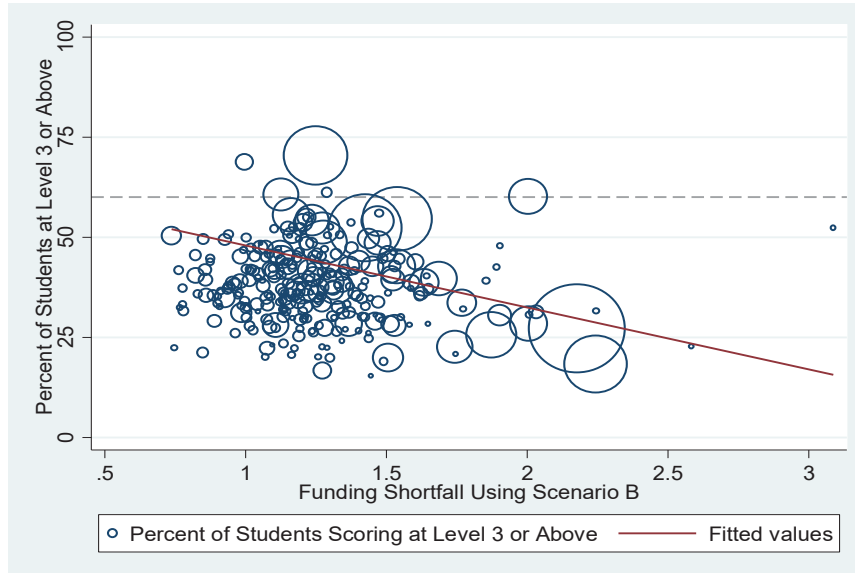
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Main Concerns – Validity Checks

- ELA-Scenario B

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Main Concerns – Validity Checks

- Math-Scenario A

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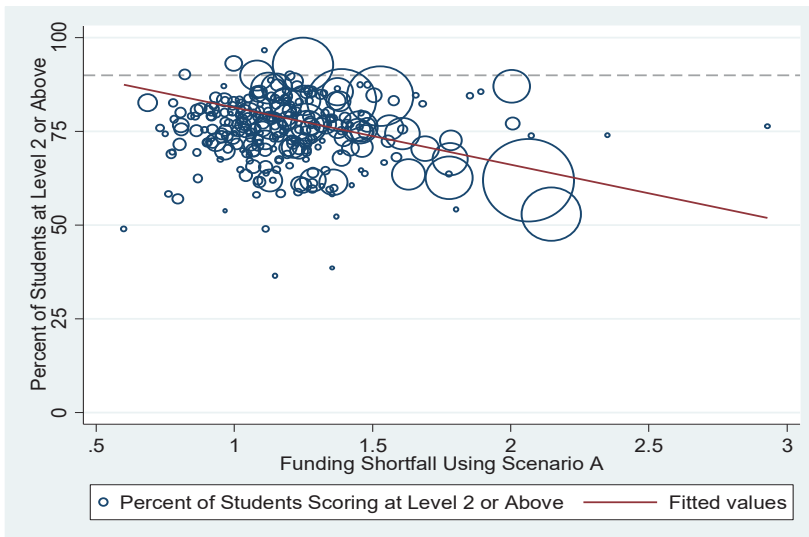
Main Concerns – Validity Checks

- Math-Scenario B

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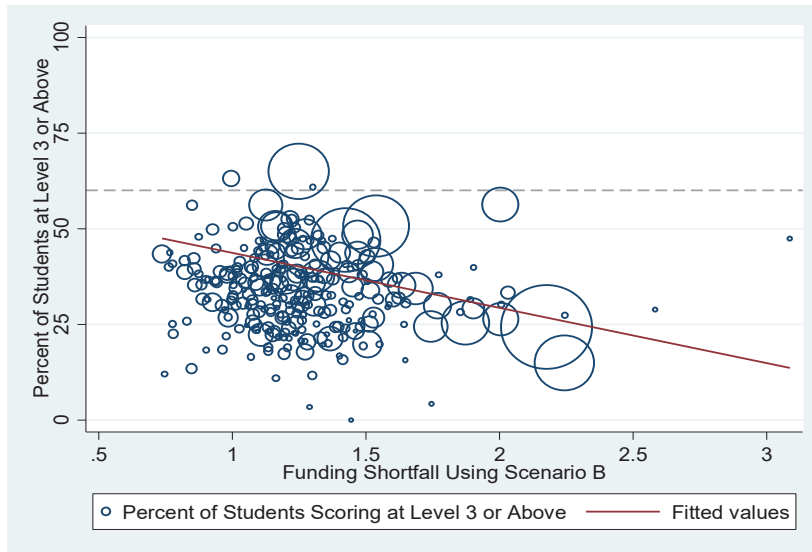
Main Concerns – Validity Checks

- Conclusions from reviewer validity check:
  - Relationship between student achievement and relative funding shortfall is consistently negative (statistically significant via correlational tests).
  - There are few districts that are currently meeting the outcome thresholds used in study.

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Differences in Cost Study Findings

- Large difference in reported costs between studies.
  - LPA study: $0.399 billion
  - Taylor et al.: $1.786 billion for Scenario A and $2.067 billion for Scenario B
- Possible Explanations
  - Studies performed in different years so comparison requires adjusting for inflation.
  - LPA study did not include all Federal dollars.
  - Taylor et al. study did not include food services or transportation.

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Differences in Cost Study Findings

- Adjustments to LPA figure decreases difference.
  - LPA study figure increases by over 50 percent (from $0.399 to $0.719 billion).
- Increases to Taylor et al. figures would increase differences.

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Differences in Cost Study Findings

	Current K-12 Spending in 2016 Dollars	Kansas Legislative Post Audit Division 2006 Dollars	Kansas Legislative Post Audit Division Inflated to 2016 Dollars	Kansas Legislative Post Audit Division Inflated to 2016 Dollars With Federal Funding	Taylor et al. - Scenario A in 2016 Dollars	Taylor et al. - Scenario B in 2016 Dollars
Necessary Absolute Increase (in Billions of 2016 Dollars)	$4.652	$0.399	$0.475	$0.719	$1.786	$2.067
Necessary Relative Increase	n/a	n/a	10.2%	15.5%	38.4%	44.4%
Includes Federal Dollars	√	×	×	√	√	√
Includes Food Service and Transportation	×	√	√	√	×	×

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Differences in Cost Study Findings

- Remaining Explanations
  - Standards used by studies to define adequacy thresholds were not equivalent.
  - LPA study did not represent a true adequacy study, but rather mixed an investigation of existing spending with elements of a true cost study.

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Appendix 14:
House Judiciary HCR 5029 Constitutional Amendment, Testimony submitted by Schools for Fair Funding, dated April 3, 2018

The testimony was provided to the Legislature on April 3, 2018. It is appropriate for this Court to take judicial notice of the testimony, which is publicly available and part of the legislative history of S.B. 423, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

House Judiciary
HCR 5029 Constitutional Amendment

Testimony submitted by Schools For Fair Funding
Bill Brady

April 3, 2018

Chairman and Members of the Committee:

Schools For Fair Funding is a coalition of 40 Kansas school districts comprised of 142,484 students, or 30% of the students in Kansas. Thank you for the opportunity to present our views on this proposed constitutional amendment.

We are testifying in OPPOSITION to this resolution due to the concerns we have outlined below.

Article Six of the Kansas Constitution currently states in part, "The legislature shall make suitable provision for finance of the educational interests of the state."

The driving force behind the resolution is an attempt to "neuter" the judicial system, due to a series of adverse rulings the state has received in the *Montoy* and *Gannon* lawsuits. In both cases the state has been repeatedly advised that the legislature is not meeting its constitutional duty to adequately fund the schools. Rather than abide by the constitutionally imposed duty, this resolution aims at altering the traditional roles of our three branches of government by restricting the judiciary from doing its job.

The job of the judiciary, since statehood, has been to interpret and uphold the constitution. This judicial duty is restricted in the proposed resolution.

What is the basis for the trial court and supreme court finding that the schools are not adequately funded? Said another way, what are the facts that have driven the courts to find inadequate funding for our schools? Said yet another way, what are the facts that have led to this movement to amend the Kansas Constitution?

1

The *Gannon* case was tried in the summer of 2012 to a panel of three district court judges. The trial took 6 weeks. The judges heard from 44 witnesses. The record consisted of 662 exhibits containing 18,727 pages. Live witnesses provided 3,672 pages of trial testimony. The state vigorously defended the lawsuit. The three judge panel unanimously issued a decision January 11, 2013 finding that the schools were not adequately funded according to the Kansas Constitution. This ruling now has been upheld by the Kansas Supreme Court in *Gannon I, Gannon II, Gannon III, Gannon IV* and *Gannon V.*

Although the courts have reviewed and accepted multiple proofs on the adequacy issue, a key segment of testimony dealt with cost studies commissioned and paid for by the state.

The Augenblick and Myers Cost Study was originally commissioned by the state and released in 2002 during the *Montoy* litigation. When updated for inflation, the A&M Study indicates that an additional $1.561B is needed to reach adequacy in FY2019 dollars. See attached Exhibit A.

The Legislative Post Audit Cost study was originally commissioned by the state and released in 2006, again during the *Montoy* litigation. When updated for inflation, the LPA Study indicates that an additional $1.687B is needed to reach adequacy in FY2019 dollars. See attached Exhibit A.

The Supreme Court recognized these two studies in its recent *Gannon V* decision:

> "And we clearly held in Gannon IV that the Kansas public education financing system was unconstitutional—when only 75% of all public school K-12 students were at grade level or above in the basic skills of both math and reading, and a significant group of harder-to educate students were being left even further behind because of inadequate funding....We expressly noted that student proficiency levels were not only low but also appeared to have steadily regressed after the 2011-2012 school year through 2015-2016...."

> "Accordingly, we concluded more funding was needed to raise performance to at least reach the minimum standards...."

> "S.B. 19 as outlier. Finally, we further note other calculations in the record of "new money needed" for fiscal year 2018 and fiscal year 2019 are considerably higher than the $292.5 million presented by the State."

> "At the high end is $1.7 billion as calculated by the plaintiffs by averaging the legislatively ordered cost studies performed by A & M in 2002 and the LPA in 2005-2006 and then adjusting for inflation."

> "And next highest is approximately $893 million as presented to the governor by the Kansas State Board of Education (SBE) in its budget for fiscal year 2018 (base of $4,604 for around $565 million) and fiscal year 2019 (base of $5,090 for approximately $328

2

million).”

"The next highest is $819 million as calculated by plaintiffs using the panel's fiscal year 2014 proposed base of $4,980 in fiscal year 2018 and continuing to adjust for inflation by increasing that base to $5,055 in fiscal year 2019."

"The fact these wide-ranging calculations have been presented does not alone resolve the issue of adequate funding. The magnitude of the difference between those calculations and S.B. 19's, however, emphasizes the need for the State to truly demonstrate the validity of its funding approach and the financial figures that approach produces."

The legislature criticized the age of these two cost studies and commissioned a new cost study by Dr. Lori Taylor to better inform the legislature and the courts on just what a current adequacy cost would be. This was the state's attempt to "truly demonstrate the validity of its funding approach and the financial figures that approach produces." Senate President Wagle is quoted in the media as saying "We're focused on finding experts who can help show the court that funding is adequate." To Senator Wagle's dismay, Dr. Taylor's updated cost study calculated that between $1.786B and $2.067B additional spending is needed, depending on the target graduation rate and desired achievement improvement, to meet the Rose Capacities. (These two amounts are in FY2017 dollars. If you move them forward to FY2019 dollars, you need to give credit for the $293M appropriated in SB19 for FY2018 and FY2019, but then also must add on two years of inflation to Dr. Taylor's numbers to move it all to FY2019 dollars. This makes the FY2019 Taylor range $1.686B to $1.976B. See Exhibit A.)

Dr. Taylor also provided costs for a "maintenance scenario." The maintenance scenario recognizes ONLY maintaining an increased graduation rate and achievement level AFTER either her scenario A or B has been reached. It does NOT provide for increased achievement, only for increased graduation rates. In Dr. Taylor's oral presentation of her study to the committee she said: This is "what it would take to sustain that level of excellence from year to year and what may be inartfully labeled maintenance is the estimate for sustaining, in the long run *after the transition period has finished*...." Her "transition period" references her Scenario A or B. The Maintenance level scenario is really inapplicable as Scenario A or B cannot be completed by FY2019 and does not meet the constitutional standard of having all children reaching the Rose Capacities.

The Taylor Cost Study is a valid indicator.

Dr. Jesse Levin was hired by the state to peer review the Taylor study. He duplicated her calculations and agrees that it is a valid study with valid statistical findings. In general, he agrees with her conclusions.

SFFF had Dr. Bruce Baker from Rutgers University also peer review the Taylor study. He duplicated her calculations and agrees that it is a valid study with valid statistical findings. In general, he agrees with her conclusions. Dr. Baker is another nationally recognized expert in

3

school finance. His review is attached as Exhibit B.

SFFF additionally commissioned John Myers and Dr. Larry Picus of JL Myers Consulting and Picus Odden & Associates to perform an independent cost study to inform the legislature and the court. Myers was a partner in Augenblick and Myers and participated in the original Kansas A&M study. Dr. Picus was an expert witness who testified for the State of Kansas during the *Montoy* litigation.

Dr. Picus performed a new evidence based cost study and found that an additional $1.583B in FY18 dollars is needed to meet the Rose Standards. If this amount is updated to FY2019 dollars, Myers-Picus finds that $1.589B is needed. Dr. Picus' recommendations recommend heavily investing in preschool programs, and adding additional dollars to provide adequate staffing levels to address student needs, along with a framework for the use of resources by districts and schools to help them focus on strategies that are most effective in producing gains in student performance.

John Myers then "crosswalked" the dollars from Dr. Picus' study into our current formula for comparison purposes. He found that, with an infusion of preschool dollars and funding at the 92% of excess costs level of special education and transportation, the rest of the additional funding could go to the base. If LOB statewide averaged 30%, which it does, and if LOB is equalized under the current formula, the comparable state base would be $5,208 in FY18 dollars.

The Myers-Picus Study is attached as Exhibit C.

Three of these four cost studies were commissioned by and paid for by the State of Kansas. They all complement each other and reach similar conclusions. All them combine to show that the range of funding that Dr. Taylor found is needed. Her range of costs is corroborated by all experts that have done these studies. Any attempt by the legislature to fund something dramatically less than this will again be viewed as a gross outlier. The $293M the legislature funded last year has already been viewed by the Supreme Court as an outlier. The Taylor study, the Myers-Picus study, the Baker peer review and the Levin peer review simply fortify this conclusion.

Inflation. Of note in the recent additions to the record is the finding by Dr. Taylor that if the increases are phased over time you "most definitely need an inflation adjustment." It is very clear that inflation MUST be calculated and funded during ANY phase in of increased funding to meet standards.

With this factual background, it is clear that the proposed constitutional amendment is simply an attempt to blunt the findings of the state's newest cost study after it did not produce the desired outcome. Attempting to change the Kansas Constitution to end the so-called "cycle of litigation" when the "cycle of litigation" is exclusively caused by the legislature's own inactions is simply bad policy. The constitution is the framework which governs our actions. To bend the constitution and attempt to neuter one of our branches of government for political convenience is

unwise.

We stand OPPOSED to the resolution.

Increase Needed:
Cost Study Estimates for FY19 Compared to Proposed Funding Increase over SB 19

Taylor Scenario B, $1,976,000,000

LPA, $1,687,716,384

A&M, $1,561,155,040

Taylor Scenario A, $1,686,000,000

Myers/Picus Odden, $1,589,347,316

Proposed Funding Increase, $533,422,148

Outlier

Legend:
- Proposed Funding Increase
- A&M
- LPA
- Taylor Scenario A
- Taylor Scenario B
- Myers/Picus Odden
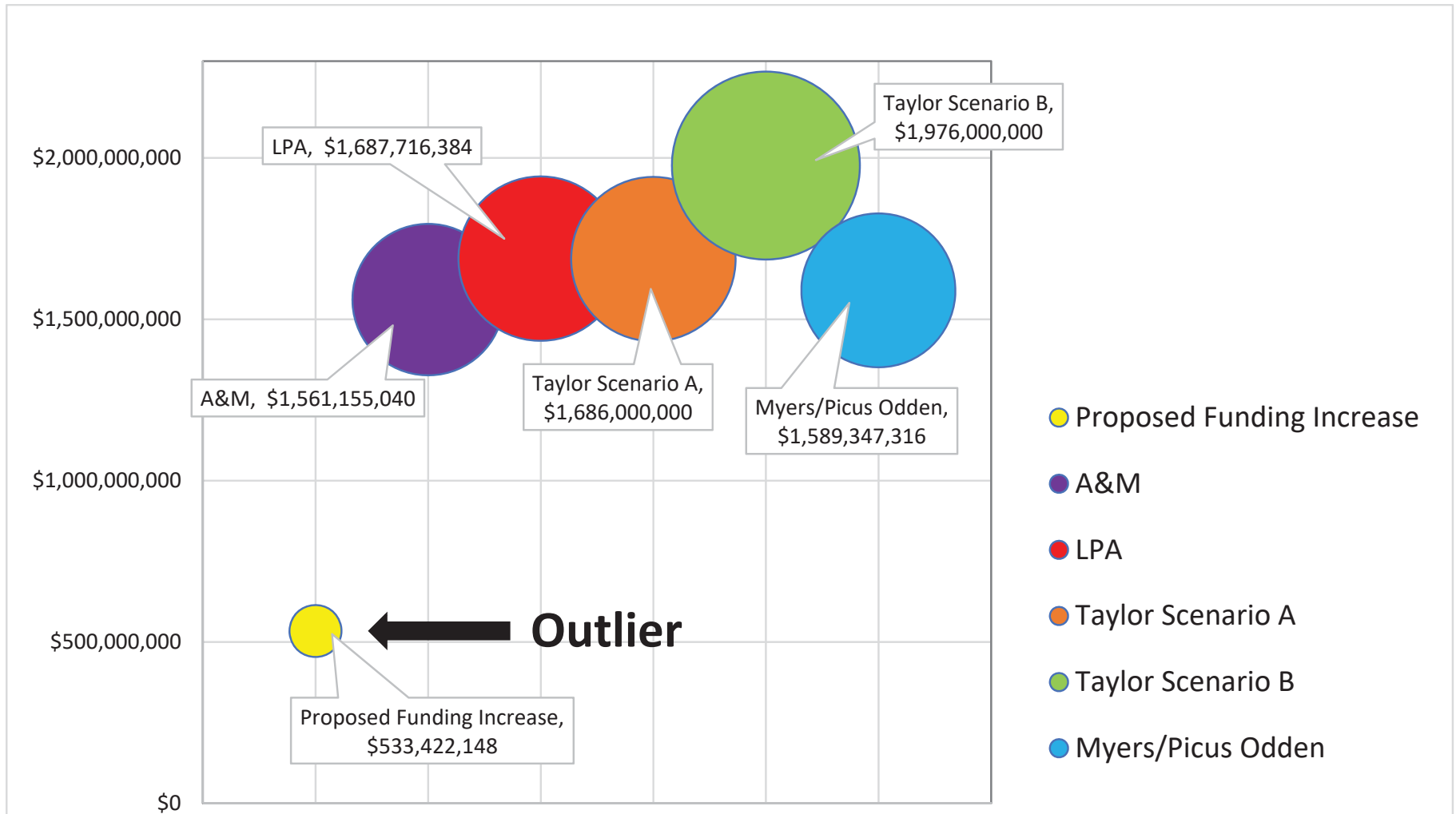
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Exhibit A

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FY19 Compared to LPA and A&M

	Base	Wtd Enrollment (excl SPED)	Calculated General Fund	Difference from FY19 $4128
FY19	4128	695,392	$ 2,870,578,176	
A&M	6373	695,392	$ 4,431,733,216	$ 1,561,155,040
LPA	6555	695,392	$ 4,558,294,560	$ 1,687,716,384

FY19 Compared to Taylor and Myers/Picus

	Study Recommendation	1.5% Inflation Added	SB19 Subtraction	Difference from FY19 $4128
Taylor Scenario A (increase listed was from FY17)	$ 1,786,000,000	$ 193,000,000	$ 293,000,000	$ 1,686,000,000
Taylor Scenario B (increase listed was from FY17)	$ 2,067,000,000	$ 202,000,000	$ 293,000,000	$ 1,976,000,000
Myers/Picus Odden (increase listed was from FY18)	$ 1,582,953,316	$ 102,000,000	$ 95,606,000	$ 1,589,347,316

Base numbers from Appendix F to Plaintiffs Adequacy Remedy Brief to the Kansas Supreme Court dated 6/30/2017, and updated for inflation

FY18 weighted enrollment from KSDE LegalMax dated 3/5/2018 at http://www.ksde.org/LinkClick.aspx?fileticket=QjkVIsSIFTc%3d&[Time]abid=398&[Page]ortalid=0&mid=2427

Taylor Scenario A and B from Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Edcuation Students, 2018 by Lori Taylor/WestEd

Myers/Picus from Funding a Suitable Education in Kansas, 2018 by JL Myers Consulting with Picus Odden and Associates

Review of Kansas Cost Studies

Bruce D. Baker, Rutgers University

Prepared on behalf of Schools for Fair Funding, Inc.

March 23, 2018

Executive Summary

In the attached report, I summarize and critique a) past efforts to measure the costs of meeting Kansas' constitutional obligation that the legislature "make suitable provision for finance of the educational interests of the state," b) Dr. Jesse Levin's reports which summarize methods for conducting cost analysis in education, and his review of the recent cost analysis by WestEd and Dr. Lori Taylor, and c) I provide additional critique and analysis of the report by WestEd and Dr. Lori Taylor.

As a general overview:

- Previous studies by both Augenblick and Myers, and William Duncombe and John Yinger in collaboration with the Legislative Division of Post Audit provided reasonable guidance, leading to reasonable reforms to the state school finance formula, which were never fully realized;
- Spending in high poverty districts has slipped below 2006 levels, adjusted for competitive wage growth. If these spending levels weren't sufficient in 2006 to meet 2006 standards, they cannot possibly be sufficient now;
- Teacher wages have slipped substantially relative to the wages of similarly educated, same age non-educators in Kansas, making it difficult if not entirely infeasible to recruit and retain a teacher workforce of similar quality to that which existed in 2006.
  - The quality of the teacher workforce is of utmost importance in determining the quality of schooling provided to Kansas children.
  - Reducing the gap between teacher and non-teacher wages to even those levels which existed in 2006 would require a significant increase in funding for Kansas districts. Any estimate suggesting such increases are unnecessary simply aren't credible.
- The new, WestEd/Taylor study provides reasonable guidance for moving forward on state school finance policy reform, with a few caveats noted in the body of this report.

Dr. Jesse Levin's Preliminary Review

Dr. Levin's report has been characterized in local and regional media as levying harsh criticism on prior efforts to determine the cost of Kansas' constitutional obligations regarding school funding (Hawver's Capitol Report, March 10). Indeed, Dr. Levin did raise concerns regarding the 2002 Augenblick and Myers study and its translation into

policy recommendations (most notably, the combination of a successful schools derived base figure with weights from the professional judgment analysis).

Dr. Levin had much less to say, and few criticisms to offer regarding the cost model estimated in 2006 by William Duncombe and John Yinger (DY), but did critique how that model was translated into policy recommendations by the Legislative Division of Post Audit.

Dr. Levin's initial report provides useful guidance for checking the sensibility, reliability and validity of findings generated by cost studies. In light of his recommendations, I show in this report that:

- While Dr. Levin raises concerns regarding the A&M study methods, previously published academic articles comparing the findings of the A&M study to a) the LPA DY cost model and b) other cost studies suggest that the A&M findings were reliably correlated with other studies and validly associated with student outcomes.
- In fact, the one prior cost study which deviates most significantly from the body of studies available in the mid-2000s, in terms of relating adequacy gaps to existing outcomes (validity check) and in terms of sensitivity to poverty (reliability check), is Dr. Taylor's cost model of Texas school districts.

WestEd & Dr. Lori Taylor Cost Model Methods

We (researchers including Dr. Levin, Dr. Taylor and myself) have all learned a great deal about how to refine data, methods and models for estimating education costs since we first engaged in such endeavors. Dr. Taylor produced cost estimates for Texas school districts in the early to mid-2000s using a highly non-linear model, setting aside concerns over endogeneity (not using a two-stage approach), and controls for inefficiency (not including indirect predictors of inefficiency). That model produced smaller need adjustments than other cost models estimated around that time (see Baker, Taylor and Vedlitz, 2008).[1]

By contrast, the 2006 Duncombe and Yinger (DY) model estimated for Kansas did use a two-stage model and did include indirect controls for inefficiency, as per the usual method of these authors. Over time, I have become convinced that the Duncombe and Yinger approach more adequately isolates the relationship between inputs and outcomes, and costs associated with improving outcomes for low income students (e.g. poverty weights).

To summarize WestEd and Dr. Taylor's new Kansas cost model:

- The current model applies methods more similar to that of William Duncombe and John Yinger, including:

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[1] Baker, B. D., Taylor, L. L., & Vedlitz, A. (2008). Adequacy estimates and the implications of common standards for the cost of instruction. *National Research Council*.

- o Consideration that the outcome measures of interest are endogenous and use of instrumental variables (2SLS) estimation, blending this approach with Dr. Taylor's preferred method for cost modeling – stochastic frontier modeling.
  - o Inclusion of indirect controls for inefficiency to account for omitted variables bias in the spending measure (spending not associated with outcome variation, but predictable as a function of fiscal capacity, competition and public monitoring characteristics of districts).
- Dr. Taylor's model has the advantage over the DY model of using multiple outputs, not aggregated into a single index.
- Taylor's approach continues to differ in one particularly relevant regard from the DY approach, and that is in the use of a polynomial (2nd order) U-shaped curve to represent variations in costs associated with economies of scale (where DY uses a series of district size categories).
- Taylor also did not test for or acknowledge potential variation in poverty related costs in relation to poverty concentration, urbanicity or population density.
- Taylor does not seem to have used a cross-validation (predictive validity) method for her selected model.

Manifestation of modeling differences in cost estimates

Dr. Taylor's model yields largely rational results and cost estimates but for some problematic distortions resulting from the U-shaped economies of scale weight.

- The use of a second order polynomial term to generate an economies of scale weight generates the inappropriate assumption that large districts (>20,000) have higher uncontrollable costs than midsize districts (2,000-5,000). Hypothetically, a district with 20,000 students could be reorganized into 4 to 10 districts with 2,000 to 5,000 students to operate at lower cost (greater efficiency).
  - o Thus, the proposed scale weight has the effect of a) depressing cost estimates for mid-size districts and b) inflating cost estimates, especially for otherwise very low need very large districts.
  - o Overestimating the costs per pupil for low need very large districts – like Blue Valley, Shawnee Mission and Olathe puts these districts current spending below supposed needed spending to achieve desired outcomes, despite their already very high outcomes. This adds as much or more than $50 million in the total cost of meeting Taylor's adequacy targets (for Scenario A), for these three districts alone.
  - o Overestimating costs of low need large districts (simply because they are large) and underestimating the costs for high need midsize districts (simply because they are midsize) also compromises weak validity checks on the model. Because there are low need large districts that are high performing, but estimated to face adequacy gaps, and higher need midsized districts that are low performing, but estimated to currently exceed their adequate funding levels, the correlation between funding gap and outcomes is reduced. These correlations are lower for the WestEd Taylor study than for the prior Duncombe and Yinger Study.

- This problem cannot be fixed by simply bottoming out the economies of scale weight at the current minimum or raising it to the large district plateau. Changing the structure of the scale term would affect other factors in the model. The appropriate solution would be to re-estimate the model with district size categories, as done by Duncombe and Yinger, wherein large districts serve as the baseline group.
  - Applying this change, Dr. Taylor might find that there is indeed a relationship between poverty and population density (as in the DY model) which may not appear in the current model due to the large district weight created by the U-shaped size curve.

Adoption & Moving Forward

As noted in the WestEd/Taylor report, it is reasonable for the legislature to consider phasing in the additional funding required to meet cost targets established in accordance with the accountability goals. Phase in requires consideration of two important factors:

- Continued changes in the competitive wages for school employees, most notably teachers. That is, the *inflation factor* which should be used in adjusting cost targets for out years is a comparable wage inflation factor,[2] not a consumer price index. The cost of providing comparable education services over time depends on the wages necessary to continue recruiting and retaining a similarly qualified teaching workforce, and not on changes to the price of a loaf of bread or gallon of gasoline (as per a CPI).
- The legislature should be aware that if they and/or the Kansas Board of Education decide to raise outcome standards further, the costs of achieving those standards will be higher, and the funding targets must be accordingly adjusted.

Finally, cost studies are rarely if ever translated directly into state school finance policy – adopted "as is" so-to-speak (Appendix B). The 2006 Post Audit study included a cost model estimated by Duncombe and Yinger, but then Post Audit staff translated that study into a structure and series of estimates for adoption in policy, making many reasonable changes, and some objectionable (noted in following report) ones.

The most reasonable path forward might be to seek ways to introduce new funding into the formula structure adopted in 2007 and make adjustments to weights to better align with Taylor's cost estimates, rather than attempting to adopt an entirely new formula.

The present WestEd Taylor study applies rigorous methods to high quality (higher than previously) data to arrive at reasonable estimates of the cost of achieving the legislature's constitutional mandate. The findings of the study are highly correlated with those of the two previous studies. Taken as a whole, the present study, and two which came before it, provide reasonable, empirically based evidence for reforming and funding the state school finance system to meet constitutional demands.

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[2] http://bush.tamu.edu/research/faculty/Taylor_CWI/

Previous Cost Studies

On March 2, 2018, Jesse Levin of the American Institutes for Research issued his preliminary summary and critique of prior cost studies performed on behalf of the Kansas Legislature. Those studies included:

1. Analyses by Augenblick and Meyers (A&M) released in 2002 which including base cost estimates derived via *Successful Schools* analysis (average spending analysis) and base and additional costs (related to student needs, etc.) derived via *Professional Judgment* analysis.

2. The 2006 study prepared by the Legislative Division of Post Audit, which included *Cost Function* model-based estimates prepared by William Duncombe and John Yinger of Syracuse University, input based "base cost" analysis (cost of basic curricular mandates) prepared by LPA staff, and a hybrid funding formula proposal guided in part by the DY cost model, with additional assumptions introduced by LPA staff.

The first of these studies (A&M) provided guidance to the court during *Montoy v. Kansas* for determining the legislature's constitutional obligation to "make suitable provision for finance of the educational interests of the state." But, the A&M study never served to directly inform reforms to the School District Finance Act.

The second of these studies provided the basis for reforms to the School District Finance Act to be phased in from 2007 forward. Specifically, legislation adopted relied on recommendations provided by LPA staff, based only in part on the DY cost model estimates. Estimates from the LPA/DY study also informed subsequent judicial analysis during the course of the Gannon litigation.

As I explained in a brief prepared on behalf of Schools for Fair Funding, Inc. in 2006, the modifications made by LPA staff – among which was the choice to assume that federal aid would cover a significant portion of student need weighting for low income students and English language learners – served to significantly undercut the provision of constitutionally adequate funding for the state's highest need districts. Below is an excerpt from my 2006 review of the LPA adaptation of the Duncombe and Yinger estimates.

Table 1 displays the effects of LPA's modifications to Duncombe and Yinger's cost estimates across the state's largest districts. Notably, the districts most harmed by the LPA modifications are those with very high rates of limited English proficient students, including Kansas City, Garden City and Dodge City. Liberal, too small to appear on this list, is similarly harmed. **Even if the LPA Appendix 16 cost estimates were fully funded by SB 549, these districts would fall $500 to $700 per pupil below their actual estimated needs to achieve State Board of Education mandated outcome levels.** Because LPA added back in such factors as new and ancillary new facilities weight, Olathe ends up with a cost per pupil estimate in LPA's Appendix 16 nearly $500 per pupil higher than the cost estimate in Duncombe and Yinger's Appendix F.

Table 1

Actual Costs of Outcomes (D&Y) for 2006-07 Compared to Post Audit Version of Outcome-Based Costs (excl. sped, trans, voc)

District	Percent Free Lunch	D&Y '07 Cost per Pupil (Appendix F)	Appendix 16 Post Audit (excl. Sped, Voc., Trans.)	Unmet Obligation (rel. to LDPA Appendix 16 excl. Sped, Voc., Trans.)
Dodge City	60%	$7,215	$6,451	$764
Kansas City	66%	$8,254	$7,624	$630
Garden City	48%	$6,697	$6,186	$511
Derby	23%	$5,590	$5,429	$161
Shawnee Mission	12%	$5,415	$5,260	$155
Lawrence	22%	$5,604	$5,452	$152
Salina	36%	$5,884	$5,736	$148
Wichita	59%	$7,375	$7,257	$118
Auburn Washburn	16%	$5,084	$5,082	$2
Blue Valley	2%	$5,194	$5,202	-$8
Topeka	56%	$7,075	$7,269	-$194
Junction City	35%	$5,867	$6,126	-$259
Maize	7%	$5,084	$5,345	-$261
Olathe	12%	$5,354	$5,828	-$474

Dr. Levin's Overview and Critique

Dr. Jesse Levin provides an overview and critique of several aspects of the studies noted above. Dr. Levin also provides general guidance regarding costing out methods:

- Dr. Levin disregards *Successful Schools* methods generally as not meeting basic requirements for "cost" analysis, as it fails to address various factors know to influence the costs associated with achieving desired outcomes. On this point I concur. While successful-schools analyses informed the policy recommendations made by A&M in their original report, successful schools analyses have not played an ongoing role in either informing legislated reforms or judicial evaluation of the school finance system.

- Dr. Levin raises several concerns regarding the LPA input-oriented approach of studying the expenditures on programs and services associated with complying with state statutes and regulations. This input-oriented analyses has also had little (or no) bearing on subsequent legislation or judicial analysis, except perhaps to provide guidance on setting spending levels on those categories of spending not included in the DY cost model.

- Dr. Levin raises concerns that he and I, and Dr. Taylor and I raise regarding the precision of using *Evidence Based* models for determine the costs of meeting state specific (including constitutional, statutory or regulatory) standards. That is, that the outcome measures included in studies from which the evidence basis is drawn may not be aligned with the standards in question. Nonetheless, an evidence-based approach can provide a template for identifying and costing out the inputs/resources for a basic school prototype (much the same as in professional judgment analysis) which may then be reconciled with cost model estimates based on a state's own standards and measures.

- Dr. Levin describes *Cost Function Modeling* as follows: "a comprehensive education cost function model considers spending as a function of a) measured outcomes, b) student population characteristics, c) setting characteristics (economies of scale, population sparsity), d) regional variation in input prices including competitive wages, and e) **factors affecting spending that are not associated with outcomes** ("efficiency" per se)." (emphasis added) Dr. Levin also notes that "inefficiency" per se, as identified via a cost model merely indicates that some spending is not associated with the measured outcomes in the model, but not that the spending is necessarily unimportant. In fact, that spending might be associated with important outcomes or standards not included in measures used in the model. Dr. Levin further explains that: "Factors that contribute to this type of measured "inefficiency" are also increasingly well understood. For one, local public school districts with greater fiscal capacity – greater ability to raise and spend more – are more likely to do so, and may spend more in ways that do not directly affect measured student outcomes." This declaration is of non-trivial significance in cost model estimation.

  o The cost modeling approach used by Duncombe and Yinger explicitly accounts for factors which indirectly influence school district efficiency – factors associated with "fiscal capacity" and with "public monitoring." In their Kansas cost model, DY use the following measures (Fiscal Capacity: Consolidated Districts, per pupil Income, per pupil Property Values, Tax Aid Income Ratio; Public

Monitoring: Local Tax Share, % Adults College Educated, %65 or Older, % Owner Occupied Housing). Notably, some measures overlap categories.

- o Importantly, these measures help to account for spending variation which is not associated with outcome variation, but is nonetheless predictable. Excluding these measures yields a model of spending which suffers from *Omitted Variables Bias*. When making cost predictions, these "efficiency variables" can be set to specific, constant levels (e.g. what would the district have spent if it had average "fiscal capacity" and/or "public monitoring" characteristics?) to remove the spending variation associated with these factors. DY set their efficiency measures to the 67%ile – so as to predict "costs" for districts that are at the top third in efficiency characteristics.

- o Alternative approaches to cost modeling used by some authors do not include these factors known to contribute to spending variation, instead leaving that variation in a random error term, where a portion of that random error term is presumed to represent efficiency (based on a pre-determined statistical distribution). But that error term is, in fact, not random as it includes the omitted variables bias noted here, and thus cost projections based on such a model may be inaccurate.

Dr. Levin raises several specific and handful of broader concerns regarding the two prior studies done on behalf of Kansas Legislators. Dr. Levin raises concerns that the studies are now dated. This concern relates to the methods, data and findings of the A&M study, and to the underlying data and findings (though not the methods) of the DY cost model. Regarding PJ methods (discounting SS altogether), Dr. Levin suggests that significant improvements have been made to these methods over time which serve to enhance their reliability and validity, and in some specific cases precision.

Notably, the A&M Kansas PJ study was among the earlier studies of its kind, and the first in which A&M convened panels to consider multiple prototypes of different sizes in order to better understand costs associated with economies of scale. Dr. Levin notes that newer studies have used alternative and redundant panel configurations in order to cross-check (blind comparisons) resource recommendations. Dr. Levin also refers to "weak" validity tests of the kind he and colleagues used in New Mexico for evaluating adequacy cost estimates, such as comparing adequacy/cost gaps to existing outcome gaps. Dr. Levin explains:

"If the model is working as intended so that adequate funding is provided in an equitable manner that affords all students an equal opportunity to achieve regardless of their needs or location, then we should see a systematic relationship between a district's relative need (how much more/less they need to provide a sufficient education) and student outcomes such as achievement on standardized tests.

As an example, previous studies have performed this type of validation analysis for large-scale costing-out studies in New Mexico (Chambers et al., 2008a) and New York (Chambers et al., 2004a; Chambers, Levin & Parrish, 2006). The analysis involves calculating the funding shortfall or *Adequacy Gap*, which is a

district-level measure defined as the relative difference between the projected necessary per-pupil funding to provide a sufficient education and actual per-pupil funding."

Dr. Levin identifies a number of additional concerns:

- Dr. Levin implies that, due to district aggregation of FRL counts, the PJ method may not have been sufficiently sensitive to child poverty concentrations across districts.
- Dr. Levin raised concerns about steps taken by LPA to convert the DY cost model into formula recommendations, including the removal of federal funds from student need weights. While Dr. Levin illustrates that this step did not alter the relative differences between At Risk and Bilingual weights, Dr. Levin notes that the presumptive formula by which federal aid must be allocated to close the gaps left by removing it, may not be feasible or compliant with specific federal regulations.
- Dr. Levin discusses a recent formula change in California – the Local Control Formula – as a basis for considering the possibility of poverty concentration affecting costs, as opposed to poverty by intersection with population density as found in the DY model.

Comments on Dr. Levin's Preliminary Review

I will highlight a few key points here that are largely consistent with Dr. Levin's underlying arguments. But first, it is important to disregard outright and references to or comparisons with California's LCF formula as a whole or with regard to specific weights, design or magnitude. The LCF was not based on any empirical analysis of cost and the LCF poverty concentration weight not based on any modeled effect of the costs associated with poverty concentration. I concur however, that one might reasonably identify and estimate the magnitudes of such costs via rigorous methods.

An especially important issue raised by Dr. Levin is that of reliability and validity of cost study findings, and advancements made in the period following the original Kansas A&M study. In fact, the first academic literature which addresses these questions emerges at the time of the second Kansas study – the LPA DY cost model study. As explained above, Dr. Levin proposes an approach – a weak validity test – which involves comparing "adequacy gaps" with "outcome gaps." This test is drawn from three articles published in 2006:

- Chambers, J., J. Levin, and T. Parrish. 2006. "Examining the Relationship Between Educational Outcomes and Gaps in Funding: An Extension of the New York Adequacy Study.** Peabody Journal of Education 81(2): 1-32.
- Baker, B. D. (2006). Evaluating the reliability, validity, and usefulness of education cost studies. *Journal of Education Finance*, *32*(2), 170-201.
- Duncombe, W. (2006). Responding to the charge of alchemy: Strategies for evaluating the reliability and validity of costing-out research. *Journal of Education Finance*, 137-169.

Interestingly, two of the three articles actually apply Dr. Levin's recommended test to the two Kansas cost studies, along with additional more rigorous checks on reliability and validity.

First, in Table 6 from my article, I show that adequacy ratios (current spending as % of adequacy target) in both Kansas Studies are positively associated with outcome measures, with the DY cost model having stronger correlations (around .6). Other studies have weaker and even negative correlations (Taylor, Texas A&M cost model) between adequacy gap estimates and actual outcomes.

Figure 1

Table 6. Correlations of Poverty and Student Outcomes with Adequacy Ratios (K–12 districts enrolling >2,000 pupils)

State	Method	Correlation with Adequacy Ratio (Actual/Adequate)			
		Poverty[a]	Reading	Math	Graduation
New York	Cost function: Duncombe and Yinger 2002	−0.524		0.359[b]	
Texas	Cost function: Reschovsky and Imazeki 2004	−0.509	0.646	0.610	
New York	Professional judgment: American Institutes for Research and Management Analysis and Planning 2004	−0.449	0.293[b]		
Nebraska	Professional judgment: Augenblick and Myers 2002	−0.417	0.676	0.604	0.320
Nebraska	Cost function	−0.401	0.702	0.641	0.366
Minnesota	Cost function: Data Envelopment Analysis	−0.390	0.544[c]	0.498[c]	
Kansas	Professional judgment: Augenblick and Myers 2002	−0.317	0.445	0.372	
Kansas	Cost function: Duncombe and Yinger 2006	−0.613	0.605	0.572	
Texas	Professional judgment: Management Analysis and Planning 2004	−0.102	0.201	0.141	0.244
Texas	Cost function: Texas A&M University 2004	0.257	−0.311	−0.240	−0.160
Arkansas	Evidence based: Odden et al. 2003	0.331	−0.395	−0.455	

[a] School year 2000 subsidized lunch rate (NCES Common Core of Data. Fiscal/Non-Fiscal Longitudinal File).
[b] 200-point comprehensive index.
[c] Index score (rather than percentage proficient or higher).

Baker, B. D. (2006). Evaluating the reliability, validity, and usefulness of education cost studies. *Journal of Education Finance, 32*(2), 170-201.

In my article, I also showed in Table 4 that the cost function results were very highly correlated with the A&M PJ results, with a correlation between district level cost estimates across the two studies of .879 for all districts and .734 for large districts. The reliability across these studies is greater than that for other states where multiple studies have been done, including where alternative cost functions have been estimated.

Figure 2

Table 4. Correlations Between Cost Estimates Provided by Alternative Methods in the Same State

	All K–12 Districts			Large K–12 Districts (>2,000)		
	Cost Function 1	Cost Function 2	Current Resources[a]	Cost Function 1	Cost Function 2	Current Resources[a]
Nebraska[b]						
Cost function			0.472			0.227
Professional judgment (Augenblick and Myers 2002)	0.538		0.551	0.784		0.020
Kansas						
Cost function (Duncombe and Yinger 2006)			0.635			0.215
Professional judgment (Augenblick and Myers 2002)	0.879		0.742	0.734		0.074
Texas						
Cost function 1 (Texas A&M University 2004)			0.615			0.505
Cost function 2 (Texas A&M University 2000)	0.871		0.596	0.717		0.623
Cost function 3 (Reschovsky and Imazeki 2004)	0.685	0.733	0.379	0.736	0.797	0.504
Professional judgment 1 (Management Analysis and Planning 2004)[c]	0.666	0.599	0.299	0.815	0.752	0.555
New York						
Cost function 1 (Duncombe, Lukemeyer, and Yinger 2004)			0.517			0.478
Professional judgment (American Institutes for Research and Management Analysis and Planning 2004)	0.546		0.836	0.732		0.681

[a]Current operating expenditures per pupil (includes expenditure of federal funds).
[b]As reported in Bruce D. Baker (2005), "Nebraska's School Finance System Fails to Provide Equal Opportunities for Nebraska School Children," prepared for plaintiff districts in the case of *Douglas County School District v. Heineman*, p. 47.
[c]Includes district-level costs for only a selected group of districts.

Baker, B. D. (2006). Evaluating the reliability, validity, and usefulness of education cost studies. *Journal of Education Finance, 32*(2), 170-201.

While Dr. Levin raises concerns that the 2002 A&M study did not internally include reliability and validity checks, these findings provide convincing evidence that the study yielded reliable and valid results (though we did not know that until years later).

William Duncombe applied additional tests of reliability and validity to his cost model findings. First, Duncombe estimated district cost indices for each year of data in the study and compared their consistency over time. His Table 3 reveals a high degree of consistency among district cost indices from year to year – which in part explains why district cost estimates from a 2002 PJ study might remain so highly correlated with district cost estimates from a cost function estimated years later.

Figure 3

Table 3. Comparisons Between Cost Indices for Different Years for Kansas School Districts

	2000–2004	2000–2002	2000–2001	2003–2004
Correlations				
2000–2004	1			
2000–2002	0.985	1		
2000–2001	0.954	0.984	1	
2003–2004	0.947	0.984	0.969	1
Averages by census region				
Large central cities	124.1	131.2	115.0	129.3
Medium cities	92.3	93.6	98.8	91.4
Urban fringe of large cities	87.3	87.7	86.5	85.9
Urban fringe of medium cities	98.2	91.5	92.2	91.5
Large town	101.2	103.4	98.0	101.7
Small town	95.7	97.2	95.3	94.8
Rural metro	105.2	104.6	105.6	106.7
Rural nonmetro	94.3	94.1	95.2	93.0

Duncombe, W. (2006). Responding to the charge of alchemy: Strategies for evaluating the reliability and validity of costing-out research. *Journal of Education Finance*, 137-169.

Duncombe's most compelling analysis, which goes beyond that suggested by Dr. Levin, is a predictive validity test which he uses to select the optimal cost model. For this test, Duncombe estimates 4 different versions of the cost model to data for years 1-5 and uses that model to predict actual spending for year 6.

When blindly predicting the subsequent year of data, two issues are of interest. First, on average, how much prediction error is there? (expressed as absolute value of the percent error). Second, is there bias in the predictions (more over or under prediction)? Answering these questions across four models a) allows a general determination of validity of the method and b) allows the researcher to identify which specific model, among models is preferable (most valid).

This specific test is what led their team to select the model which included an interaction term between poverty and population density to capture urban poverty related costs. That is, the poverty-density interaction term was selected by a rigorous cross-validation technique.

Figure 4

Table 6. Estimates of Forecasting Error
(difference between predicted and actual as a percentage of actual)

Distribution	Naive Forecast	Base Model	Model 2	Model 3	Model 4
Bias (percentage error)					
Mean	−7.1	1.1	4.8	0.4	1.2
Median	−6.8	0.2	4.3	−0.6	1.2
Minimum	−50.7	−31.3	−31.6	−27.5	−34.8
5th percentile	−35.2	−17.4	−16.7	−15.7	−16.5
10th percentile	−26.5	−11.3	−9.1	−11.6	−9.9
25th percentile	−16.3	−5.9	−2.9	−6.1	−5.0
75th percentile	2.0	7.6	12.0	6.7	7.6
90th percentile	12.5	16.1	21.5	14.2	15.7
95th percentile	18.7	20.3	28.0	18.0	17.8
Maximum	27.9	39.5	46.7	35.2	34.8
Accuracy (absolute percentage error)					
Mean	13.1	8.5	10.4	7.9	7.9
Median	10.6	6.7	7.7	6.4	6.2
Minimum	0.0	0.1	0.0	0.0	0.0
5th percentile	0.9	0.6	0.6	0.8	0.7
10th percentile	1.6	1.4	1.2	1.4	1.2
25th percentile	4.6	3.1	3.5	2.9	2.6
75th percentile	19.1	11.6	14.9	11.6	11.1
90th percentile	27.4	19.5	23.9	17.6	17.6
95th percentile	35.2	22.8	28.3	19.3	20.9
Maximum	50.7	39.5	46.7	35.2	34.8

Note: Naive forecast is based on the log of per-pupil base spending regressed on the log of the performance index.

As discussed previously, three alternative specifications of the cost model are estimated, and their forecasting bias and accuracy statistics are reported in Table 6. Removing the interaction of free lunch share and pupil density (Model 2) appears to increase forecasting error and led more frequently to overestimates of spending. Using a different functional form for enrollment (Model 3) and including squared efficiency variables (Model 4) appears to marginally improve forecasting accuracy for about a quarter of the districts.

Duncombe, W. (2006). Responding to the charge of alchemy: Strategies for evaluating the reliability and validity of costing-out research. *Journal of Education Finance*, 137-169.

Additional analyses of the Kansas cost studies appear in a paper by me, Lori Taylor and Arnold Vedlitz of Texas A&M University for the National Research Council in 2008. Specifically, "Table 2" from that study compares the implicit poverty adjustments from various cost studies, including the two Kansas studies. The Table reveals that the DY cost model had a stronger poverty effect than the A&M PJ analysis. But, the PJ finding was consistent with PJ findings in Washington and Pennsylvania. The DY cost model findings were also consistent with other cost models – with poverty adjustment smaller than in some other studies (Minnesota, Missouri[1] and Texas) and marginally larger than others (Missouri[2]). The notable outlier among cost function studies here is the very low poverty adjustment from the Taylor, Texas A&M Cost model (.395).

The Taylor Texas Cost model differs from the Kansas, Missouri and other Texas model in that it a) does not include indirect controls for efficiency and b) does not account for the endogeneity of the outcome measure. The Taylor/Texas model and Rhode Island (my own) models both use Stochastic Frontier analysis accounting for inefficiency in an "error term."

Figure 5

Table 2: The Implicit Adjustments for Student Poverty

State	Study Type	Implicit Poverty Adjustment	Baseline Cost Estimate
Arkansas	Evidence Based	0.225	$6,115
Kansas	Cost Function	0.965	3,982
Kansas	Professional Judgment	0.681	6,172
Minnesota	Cost Function	1.679	4,932
Missouri	Cost Function	0.992	4,013
Missouri	Cost Function	0.802	4,900
New York	Cost Function	1.346	5,511
New York	Professional Judgment	0.915	7,196
Pennsylvania	Professional Judgment	0.616	6,436
Rhode Island	Cost Function	0.672	5,725
Texas	Cost Function	0.395	4,030
Texas	Cost Function	1.273	3,147
Washington	Professional Judgment	0.581	6,841

Note: The implicit poverty adjustments are coefficient estimates from a regression of the district-level cost of an adequate education (in logs) on the log of enrollment, the log of enrollment squared, the share of students in poverty and the NCES Comparable Wage Index. In all cases, the coefficient estimates are significantly different from zero at the 1-percent level. Complete regression tables available upon request.

Baker, B. D., Taylor, L. L., & Vedlitz, A. (2008). Adequacy estimates and the implications of common standards for the cost of instruction. *National Research Council.*

Comments on WestEd/Taylor Study

Dr. Taylor's updated cost model adopts (and advances) what I consider to be the most credible and useful methods for estimating costs associated with meeting specific outcome standards. Importantly, the methods used differ from previous cost models estimated by Dr. Taylor and are more similar to, and an extension of methods applied in Kansas back in 2006 by William Duncombe and John Yinger of Syracuse University. Notably, Dr. Taylor's model has the advantage over the DY model of data quality improvements over the past decade and use of multiple outcome measures. Two key features of the Taylor model, which replicate (and/or extend) the strategy taken by DY are:

- Consideration that the outcome measures of interest are endogenous and use of instrumental variables (2SLS) estimation (though combining the two-stage approach with a stochastic frontier approach (for the second stage model);
- Inclusion of indirect controls for inefficiency to account for omitted variables bias in the spending measure (spending not associated with outcome variation, but predictable as a function of fiscal capacity, competition and public monitoring characteristics of districts).

There are, however, a few non-trivial differences:

- Taylor's approach continues to differ in one regard from the DY approach, and that is in the use of a polynomial (2nd order) curve to represent variations in costs associated with economies of scale (where DY uses a series of district size categories).

- Taylor also did not test for or acknowledge potential variation in poverty related costs in relation to poverty concentration, urbanicity or population density.

Additionally, Dr. Taylor does not report how the final model parameters were selected and/or whether a specific validation method was used for model selection. DY, in a series of related academic articles using their Kansas model, elaborated that model selection involved prediction accuracy tests – specifically, fitting different models to selected years of data, and predicting district spending for subsequent years of data not included in model fitting. This procedure is what led DY to adopt the model which include an interaction term between poverty and population density, which eventually led the legislature to include a high-density district poverty weight in the revised formula.

Dr. Levin reiterates in his review the importance of reliability and validity checks on cost estimates, whether from cost modeling or alternative methods. In the sections that follow, I will apply methods suggested by Dr. Levin to Dr. Taylor's findings.

Key Findings

Figure 6 presents a modified version of Dr. Taylor's Table 13, displaying the estimates from the cost model. Three outcome measures are included. A variety of geographic factors including economies of scale, wage variation, population density and a rural indicator. Student need factors the usual subset of a poverty measure, a measure of English language learners and a measure of the share of children with disabilities. The model also accounts for grade ranges served (a useful alternative is to account for the share of children within certain grade ranges). And, importantly, the model accounts for a variety of factors which may predict variation in spending which is unassociated with outcomes – inefficiency/efficiency factors. The basic elements of the model are quite similar to those of the DY model which is provide in Appendix A.

Figure 6

Table 13. Cost Model Coefficient Estimates

Variable	Coeff. (SE)
Outcomes	
Normal Curve Equivalent	5.295*** (-0.607)
Graduation Rate	1.244*** (-0.262)
Graduation Rate * High School	0.696*** (-0.0995)
Geographic Factors (Scale & Wage Variation)	
District Enrollment	-1.444*** (-0.0568)
District Enrollment squared	0.0991*** (-0.00378)
Salary index (log)	1.373*** (-0.279)
Population Density	0.166*** (0.018)
Population density* Salary Index	-0.510*** (-0.0414)
Rural indicator	0.0505*** (-0.0112)
Student Needs	
% Economically Disadvantaged	**0.886*** (-0.078)**
% English Language Learner	**0.226*** (-0.0667)**
% Special Education	**2.157*** (-0.226)**
% English Language Learner, sq	-0.623*** (-0.109)
% Special Education, sq	-6.135*** (-0.674)
School/District Structural Characteristics	
Elementary grades served	-0.129*** (-0.016)
High school grades served	-0.508*** (-0.0909)
Efficiency & Endogeneity Controls/Corrections	
AYP Schoolyear = 2016	-0.0364*** (-0.00591)
First stage Residuals, NCE	-5.102*** (-0.609)
First stage residuals, Graduation	-1.454*** (-0.271)
Herfindahl Index, log	0.797*** (-0.249)
Border metro	2.320*** (-0.372)
% Owner occupied	7.293*** (-1.321)
% Over 60	-2.316 (-1.496)
% College	-12.06*** (-1.542)
Constant	9.644*** (-0.357)
Usigma	-7.214*** (-0.958)
Vsigma	-4.095*** (-0.0418)
Observations	2,310

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

Outcomes and Costs

In their 2006 model, Duncombe and Yinger found:

> "We found a strong association between the amounts districts spend and the outcomes they achieve. In the cost function results, a 1.0% increase in district performance outcomes was associated with a 0.83% increase in spending—almost a one-to-one relationship. This means that, all other things being equal, districts that spent more had better student performance. The results were statistically significant beyond the 0.01 level, which means we can be more than 99% confident there is a relationship between spending and outcomes."

The WestEd/Taylor model echoes this conclusion, with new and different outcome measures, thus revealing differences in the magnitude of the relationship. The authors note:

> "Table 17 presents coefficient estimates and standard errors from the cost function analysis. As the table illustrates, the analysis finds a strong, positive relationship between educational outcomes and educational costs, once differences in scale, need and price are taken into account. Consider first the Condition NCE scores. The estimation indicates that a one percentage point increase in academic performance is associated with a 5 percent increase in cost. Similarly, a one percentage point increase in the graduation rate is associated with an 1.2 percent increase in cost at lower grades and a 1.9 percent increase in cost at the high school level." (p. 61)

Put bluntly: Money matters. It costs more to achieve higher outcomes, and as further explained in the report, it will cost more to achieve the states desired outcomes which are higher than present outcome levels for many children in many districts and schools.

Efficiency

Regarding efficiency, the Taylor model finds that Kansas school districts are highly efficient in their current production of outcomes, given their current spending levels. Specifically:

> "In Model 1, the average cost efficiency score was 0.956, indicating that buildings were producing nearly 96% of their potential output, on average. Given that inefficiency in this context means unexplained expenditures, not necessarily waste, and that many buildings may have been producing outcomes that were not reflected in test scores, the average efficiency level was quite high."

The policy implication of this finding is that the legislature cannot expect to simply *squeeze* even higher outcomes from Kansas schools and districts at current spending levels. That current spending levels are in fact insufficient to achieve desired outcome levels, by improving efficiency alone.

Student Needs

The Taylor model also reveals logical relationships between student need factors and costs associated with achieving common outcome goals. Specifically, the authors find a poverty coefficient of .89, which they note is much higher than the current formula weight (which was derived in part from the 2006 Post Audit interpretation that federal funding could be removed from the estimated cost when setting state policy – an assumption which raised some concern in Dr. Levin's report).

Taylor, like Duncombe and Yinger had difficulty isolating a significant ELL weight (due to conflation with other factors), but did find a coefficient around .2.

The WestEd/Taylor report notes in the text, a negative special education effect and then attempts possible explanations for that effect, but Taylor's Table 13 (figure 6 above) actually shows a positive special education cost effect, of logical magnitude.

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17 | P a g e

Figure 7 shows the relationship between districts' student need funding generated by the "Student Need Index" from Taylor's Table 27, and U.S. Census Poverty (2016) rates for districts. Need funding is calculated by multiplying the Student Need Index for each district times the unique base cost for each district. Figure 7 shows that districts above 30% census poverty would receive over $3,000 per pupil in additional need related support. This is logical and consistent with prior Kansas studies, and, studies conducted in other state settings (more to follow).

Figure 7

Student Need Weight (Dollars per Pupil Generated) by Census Poverty Rate
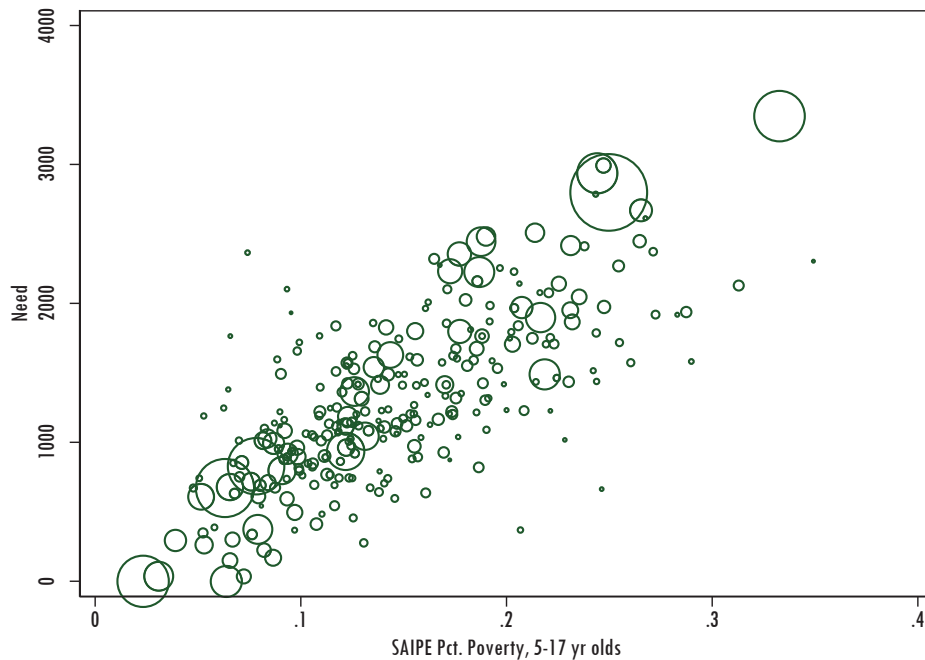
Economies of Scale

Figure 8 shows the district size, or economies of scale index in relation to district enrollments. Taylor's cost model fits a U-shaped curve in relation to district size and spending (logged). Using this approach, Taylor's model infers that costs "bottom out" for districts between around 1,000 and 5,000 students, but then rise quite substantially as a function of size alone, for much larger districts, generating for these districts between $3,000 and $4,000 per pupil in additional funding (equivalent to the highest student need adjustment).

There are two potential problem areas here.

- Fitting the scale term in this way leads to the inference that large, very low need districts, need substantial additional funding simply because they are large, despite the fact that at least theoretically, a district of 20,000 students could operate as 10 districts of 2,000 students to achieve comparable cost efficiencies.

- Fitting the scale term in this way leads to a sharp dip in spending predictions for districts with 1,000 to 5,000 students, potentially driving down their predicted cost estimates below needed levels. The overall "curve" may fit the data reasonably well (Taylor Figure 11), but with these few distortions leading to the overestimation of costs for some and underestimation of costs for others (which might be revealed with DY-style prediction accuracy tests for forecast bias)

Figure 8

Scale Weight (Dollars per Pupil Generated) by District Enrollment
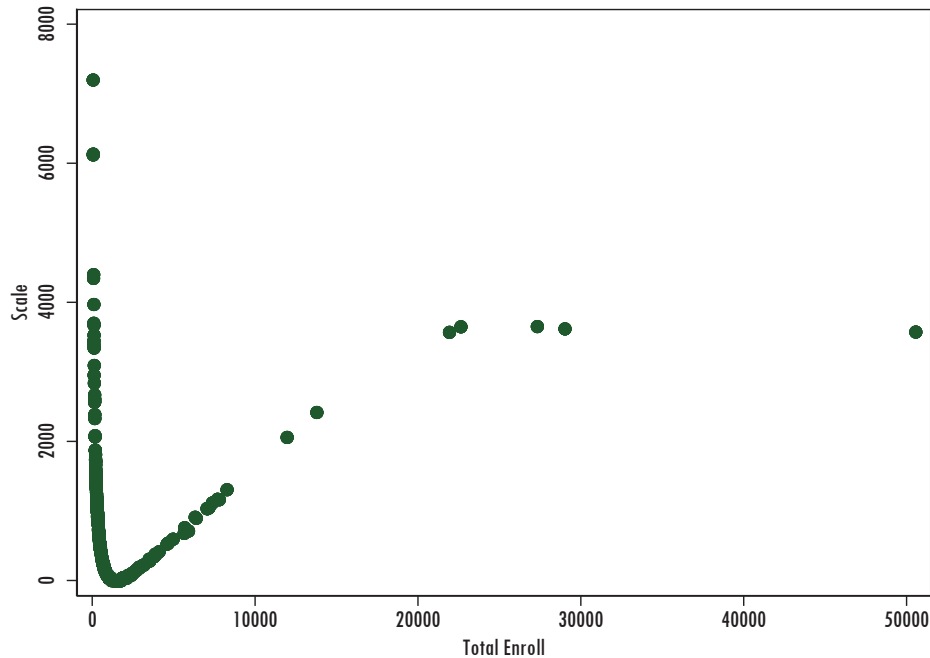
Reliability and Validity Checks

Here, I run a series of checks on the Taylor model findings based on those checks recommended by Dr. Levin in his preliminary report and in prior academic work by myself and William Duncombe in 2006, as well as work with Lori Taylor in 2008.

NOTE: The following analyses calculate district costs per pupil as per the explanation provided in WestEd/Taylor's Figure 8 (p. 65). That is, the various need/cost adjustments are assume "additive." Or:

Cost per Pupil = Base + (Base x Regional Index) + (Base x Scale Index) + (Base x Need Index)

However, this approach generates lower total cost estimates than applying a multiplicative (more common) approach to the need and cost weights, which nearly approximates the reported total cost estimates in the WestEd/Taylor report. That is:

<div style="border: 1px solid black;">

Cost per Pupil = Base x Regional Index x Scale Index x Need Index

Clarification is required before taking steps toward adoption or adaptation into state school finance reforms.

</div>

Comparison to Other Cost Study Weights from Baker, Taylor & Vedlitz (2008) NRC Report

First, Lori Taylor, Arnold Vedlitz and I, in a paper for the National Research Council, compiled district cost per pupil estimates from several cost studies and fit regression models to those studies using common measures of child poverty and of competitive wage variation. Because all studies report their poverty and other adjustments differently, we used this method to equate the magnitude of those adjustments in the Table I included previously as Figure 5. Most cost function poverty estimates in that table fell from .80 to 1.2 (or higher). The Kansas DY cost function landed at .965 and the A&M PJ model at .681. Table 1 below shows that applying the same method to the Taylor Scenario A and B cost estimates yields poverty effects that are slightly smaller than for other cost function studies, but right between the A&M PJ and DY cost model for Kansas. Taylor reports a weight (based on the model coefficient itself) of .9. These are reasonable estimates of the relationship between child poverty and the costs of achieving common outcomes.

Table 1

Regression model determination of implicit poverty weight

	Scenario A		Scenario B	
	coef	**se**	**coef**	**se**
SAIPE Pct. Poverty, 5-17 yr olds	**0.709*** **	**0.119**	**0.726*** **	**0.121**
NCES CWI (extended)	-0.154**	0.068	-0.151**	0.069
ln_enroll	-0.614***	0.048	-0.611***	0.049
ln_enroll2	0.040***	0.003	0.040***	0.003
Intercept	11.497***	0.194	11.507***	0.199
Number of observations	277		277	
R2	0.538		0.529	

note: *** p<0.01, ** p<0.05, * p<0.1

Reliability: Comparison to Prior KS Cost Studies

Table 2 summarizes the correlations between district cost estimates from the three Kansas cost studies, a) across all districts, not weighted for student enrollment, b) across districts, weighted for student enrollment, and c) across districts with 2,000 or more pupils, weighted for student enrollment. The correlation tells us whether generally, those districts estimated as having higher or lower costs per pupil in one study, had higher (or lower) costs per pupil in the other studies.

Especially when applying weighting for district enrollment, or when looking at scale efficient districts, the correlations between the cost estimates from the DY study and the Taylor model are quite high – between .80 and .90. That is, we see a high degree of reliability across Kansas studies. The correlations between the DY and A&M study and the correlations between the Taylor and A&M study are also reasonable high.

The take home point here is that the Kansas legislature now has a third study which largely tells the same story of which districts face higher and lower per pupil costs of achieving common outcome goals.

Table 2

	All		All (Weighted)		Large (Weighted)	
	DY Cost Model	A&M PJ	DY Cost Model	A&M PJ	DY Cost Model	A&M PJ
DY Cost Model	1.00		1.00		1.00	
A&M PJ	0.88	1.00	0.73	1.00	0.82	1.00
Taylor Maintenance	0.77	0.76	**0.87**	0.56	**0.90**	0.67
Taylor Scenario A	0.65	0.63	**0.81**	0.48	**0.86**	0.62
Taylor Scenario B	0.65	0.63	**0.83**	0.51	**0.88**	0.65

Figure 9 visually displays the clarity of the relationship between per pupil cost estimates from the DY study (horizontal axis) and Taylor Scenario A (vertical axis). Total cost figures are not adjusted for inflation, so the DY estimates are lower. The point of Figure 9 is to show that generally, districts receiving the highest per pupil cost estimates in 2006 received the highest in the current study and vice versa. Notable deviations include a somewhat lower (below the red line) estimate for Dodge City in the Taylor model, as well as higher estimates (above the red line) for Shawnee Mission, Blue Valley and Olathe (likely a function of the large district size weight).

Figure 9
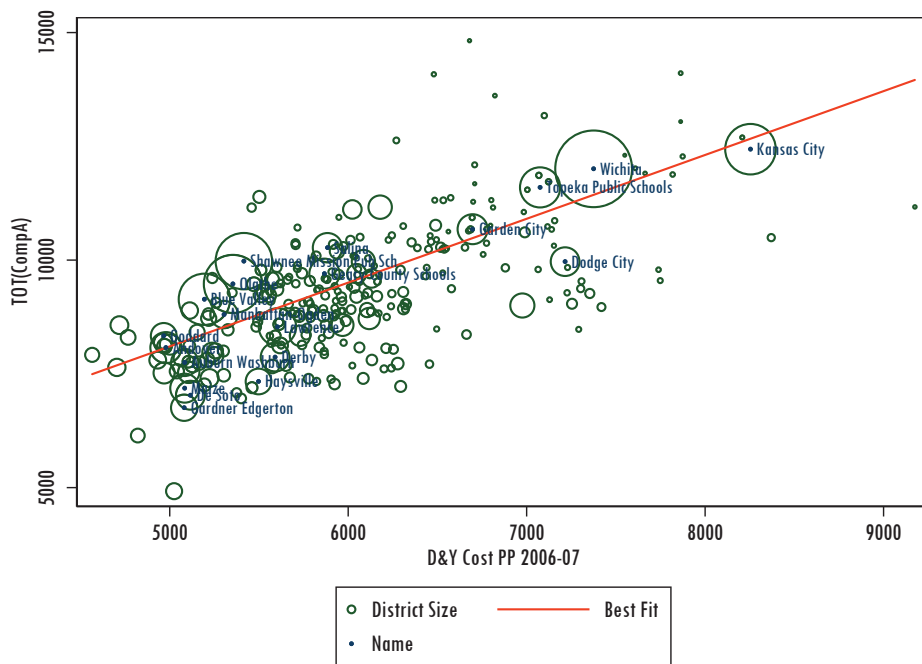
Weak Validity Test (relating spending gaps to outcome gaps)

Here, I run a weak validity check explained and illustrated by Jesse Levin in his preliminary report – that is, to what extent are current funding gaps related to current outcomes. One would expect, for example that districts identified

as needing substantially more funding to achieve desired outcomes, would have relatively low outcomes, and vice versa. As Dr. Levin suggests and as I had done in my 2006 article, I estimate the correlations between district adequacy ratios (Current Spending per Pupil/Adequacy Cost per Pupil) and a variety of relevant outcome measures.

Due to time constraints and data convenience, I use the federal measure (F-33 Census Fiscal Survey) of current spending per pupil (subtracting food and transportation) from 2015 as the current spending comparison basis. Table 3 correlates adequacy ratios with re-scaled outcome measures from 2015 from the Stanford Education Data Archive (combining ELA and Math into a single index). Table 4 correlates adequacy ratios with a) rates of children scoring in Category 1 on Kansas State Assessments and, b) rates of children scoring in Category 3 or 4 on Kansas State Assessments.

Note that in my previous published work, I found that the adequacy ratios using the DY cost model were correlated at .605 with state language arts results and .572 with state math results. I found that the adequacy ratios using the A&M PJ study were correlated at .445 with language arts and .372 with math.

Table 3 shows somewhat lower correlations between adequacy ratios constructed using Taylor's Scenario A and Scenario B cost targets and ELA and Math scores from the Stanford Education Data Archive. Weighted, and for large districts only, also weighted, the correlations are between .310 and .474. In Table 4, using Kansas assessment data from 2017, correlations are even smaller.

Table 3

SEDA[3] Combined Outcome Index

	All	*All (Weighted)*	*Large (Weighted)*
Maintenance	0.196	0.409	0.474
Scenario A	0.160	0.310	0.365
Scenario B	0.177	0.343	0.406

Table 4

2017 KS Proficiency Rates

	ELA		*Math*	
	Scenario A	Scenario B	Scenario A	Scenario B
All Districts				
% Level 1	-0.029	-0.019	0.040	0.000
% Level 3 or 4	-0.038	-0.013	-0.061	0.002
All (Weighted)				
% Level 1	-0.260	-0.282	-0.247	-0.284
% Level 3 or 4	0.131	0.169	0.113	0.162
Large (Weighted)				
% Level 1	-0.342	-0.377	-0.358	-0.397
% Level 3 or 4	0.274	0.321	0.276	0.325

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[3] Sean F. Reardon, Andrew D. Ho., Benjamin R. Shear, Erin M. Fahle, Demetra Kalogrides, & Richard DiSalvo. (2017). Stanford Education Data Archive (Version 2.0). http://purl.stanford.edu/db586ns4974.

These findings raise some questions about the cost predictions generated by the Taylor model, which are partly explained in Figure 10. Figure 10 shows the relationship, for districts with 2,000 or more pupils, between adequacy ratios using Taylor's Scenario A and my combined outcome index (log of ELA + Math NAEP scaled state assessment scores from SEDA). We would expect a reasonably tight diagonal from the bottom left to upper right corner of the figure. Wichita and Kansas City fall within those expectations (lower left), as do De Soto and Gardner-Edgerton (upper right). Wichita and Kansas City are estimated to need substantially more funding to achieve desired outcomes and, in fact, yield relatively low outcomes. De Soto and Gardner Edgerton are estimated as spending more than they would need to achieve desired outcomes, and in fact perform quite highly.

But, due largely to the district size factor – u-shaped curve – districts like Shawnee Mission and Olathe are estimated to need more resources to achieve desired outcomes, and Blue Valley is estimated as having only approximately what it would need to achieve desired outcomes. These three large, relatively low need districts, however, already have very high achievement levels, suggesting either that they are very efficient, or that the large district funding boost is overestimating their needs (this does not apply to Goddard or Basehor, which also fall in my oval). It is likely that these districts should be shifted to the right in the figure, actually having more than (Blue Valley) or similar to (Shawnee Mission) what they would need to achieve desired outcomes. It seems highly unlikely that Shawnee Mission's funding deficits would be near those of Kansas City and greater than those of Dodge City or Topeka, or that Olathe's needs would be similar to those of Topeka.

Figure 10
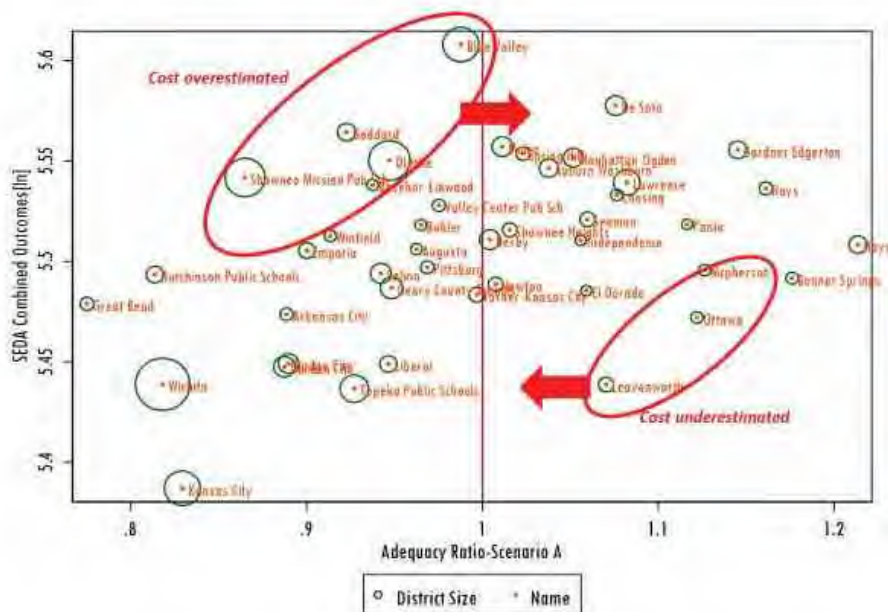
Just as the U-shaped curve may inappropriately boost cost estimates for these very large low need districts, districts with 2,000 to 5,000 pupils are caught in the dip of the curve. These include, for example, Leavenworth, Ottawa and Turner as shown in Figure 11. It seems likely that being caught in the dip of the scale curve is leading to an underestimation of cost for Leavenworth. The alternative interpretation is that Leavenworth is simply a less efficient district and should be performing much better at its current spending level. This seems unlikely. If Leavenworth and Ottawa were shifted to the left, and Blue Valley, Shawnee Mission and Olathe to the right along the horizontal axis, we would likely see a higher correlation between funding gaps and outcomes. That is, we would have stronger evidence that the cost estimates are valid.

Figure 11
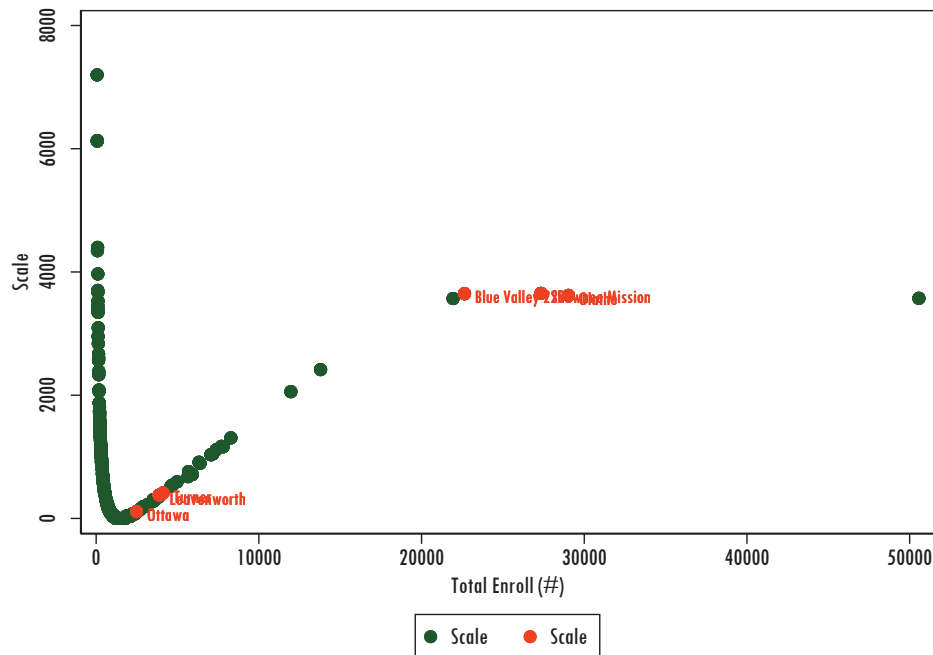
Table 5 provides a more detailed comparison of the three low-need very large districts benefited by the district scale term and three higher need mid-size districts caught in the dip. Perhaps the most useful contrast is between Shawnee Mission and Turner. These districts are immediately adjacent, and thus logically face similar labor costs. Shawnee Mission is much larger, but with less than half the rate of low income children, have the rate of ELL children and slightly lower rate of children with disabilities. Most cost analyses would find that Turner's per pupil costs, driven by student needs, exceed, at least marginally Shawnee Mission's per pupil costs, assuming economies of scale level off, rather than climb for large districts. The DY cost model estimated for 2007, Turner's per pupil cost at $5,968 and SMSD at $5,415, or about a 10% margin in favor of Turner. The Taylor model estimates the two to have similar maintenance costs, and Shawnee Mission to have higher costs of either performance improvement scenario. Current per pupil spending for the two districts is similar. Turner is estimate to face only a small deficit, if any, to achieve desired outcomes, and Shawnee Mission a much larger deficit, solely as a result of the economies of scale curve.

Table 5

District Name	Ottawa	Leavenworth	Turner-Kansas City	Olathe	Shawnee Mission	Blue Valley
Total Enroll (#)	2479	3873	4110	29029	27333	22640
Percentage Poverty (%)	42%	49%	63%	21%	28%	5%
Percentage ELL (%)	1%	2%	24%	11%	12%	3%
Percentage Special Ed (%)	11%	16%	11%	13%	9%	10%
Teacher Cost Index	1.34	1.37	1.54	1.53	1.56	1.56
Economies of Scale Index	1.03	1.10	1.11	1.97	1.97	1.97
Student Need Index	1.38	1.52	1.71	1.18	1.22	1.00
Cost at Maintenance	$ 7,939	$ 8,489	$ 7,634	$ 8,731	$ 8,433	$ 7,974
Cost of Scenario A	$ 7,902	$ 8,717	$ 8,575	$ 9,477	$ 9,977	$ 9,140
Cost of Scenario B	$ 7,976	$ 8,641	$ 8,876	$ 9,589	$ 10,015	$ 9,140
NCES Current Spending (2015, Excl. Food & Transportation)	$ 8,865	$ 9,329	$ 8,548	$ 8,975	$ 8,629	$ 9,027
Adequacy Ratio-Maintenance	112%	110%	112%	103%	102%	113%
Adequacy Ratio-Scenario A	112%	107%	100%	95%	86%	99%
Adequacy Ratio-Scenario B	111%	108%	96%	94%	86%	99%

Table 6 explores the cost implications of overestimating spending targets for Shawnee Mission, Blue Valley and Olathe, comparing their 2015 current spending levels (fed data, excluding food and transportation) against the cost targets. If we assumed that none of the three need additional funds to achieve desired outcomes, the default gap would be $0. Shawnee Mission may, in fact still require some additional resources. However, if we apply Taylor's Scenario A cost estimates, including the large district boost, these districts require total additional funding exceeding $50 million. That said, $50 million remains a relatively small share of the statewide cost of meeting adequacy targets, and some of this $50 million would be offset by raising targets for those districts caught in the dip, like Leavenworth or Turner.

Table 6

District Name	Olathe	Shawnee Mission Pub	Blue Valley
Total Enrollment	29,029	27,333	22,640
Cost of Scenario A	$ 9,477	$ 9,977	$ 9,140
NCES Current Spending (2015, Excl. Food & Transportation)	$ 8,975	$ 8,629	$ 9,027
GAP	$ 502	$ 1,348	$ 113
Total Cost	$ 14,579,957	$ 36,842,135	$ 2,553,854

Why Have Total Costs of Adequacy Increased So Much?

A question that has been raised since release of the WestEd/Taylor study is – Why is the spending gap (to achieve adequate outcomes) so much larger, in the aggregate, now than it was in prior studies? There are many factors which can serve to explain the seemingly larger price tag estimated by Taylor, only a small margin of which can be attributed to possible overestimation of costs for low need large districts.

- First, 12 years after (and even more data years after) the DY and LPA studies, we are simply talking about larger dollar figures when not considering inflation adjustment.
- Second, Kansas like many states continues to raise and broaden its outcome expectations for kids, and higher outcomes cost more to achieve.

Further, current spending was declared inadequate in 2006, and was already measurably inadequate against either the A&M or DY/LPA targets. By 2007, inflation (comparable wage growth) adjusted spending per pupil in the highest poverty districts was just over $8,000 per pupil. That figure rose for the highest poverty districts as the Montoy remedy legislation was phased in, but later dipped to below 2007 levels. With higher outcome goals in play, and less spending than previously, the gap will necessarily be larger.

Figure 12
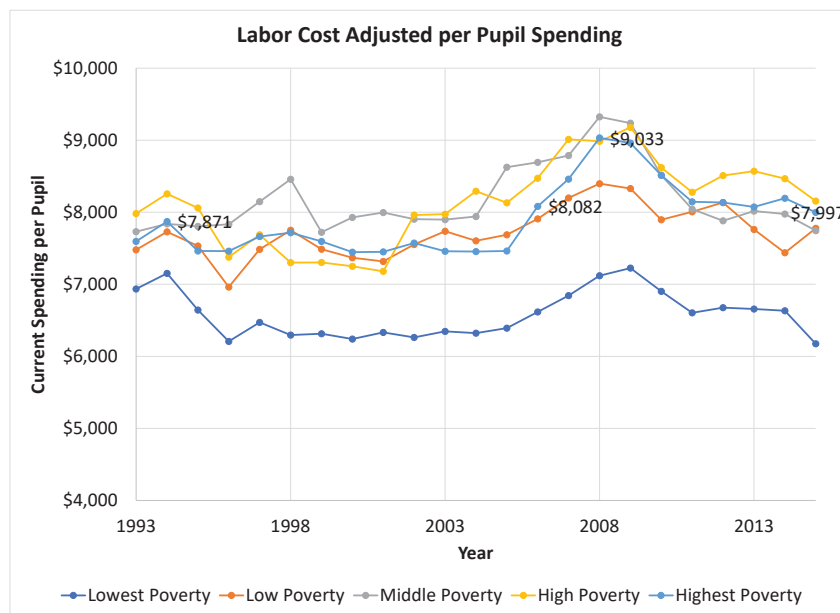
Baker, B.D., Srikanth, A., Weber, M.A. (2016). *Rutgers Graduate School of Education/Education Law Center: School Funding Fairness Data System.* Retrieved from: http://www.schoolfundingfairness.org/data-download

Figure 13 shows that over time, Kansas teacher wages have continued to fall further behind wages of similarly educated, same age non-teachers. Correcting this gap will require substantial infusion of funding, as implicated by

the Taylor cost model, which provides thorough consideration of labor costs and labor cost variation across district settings.
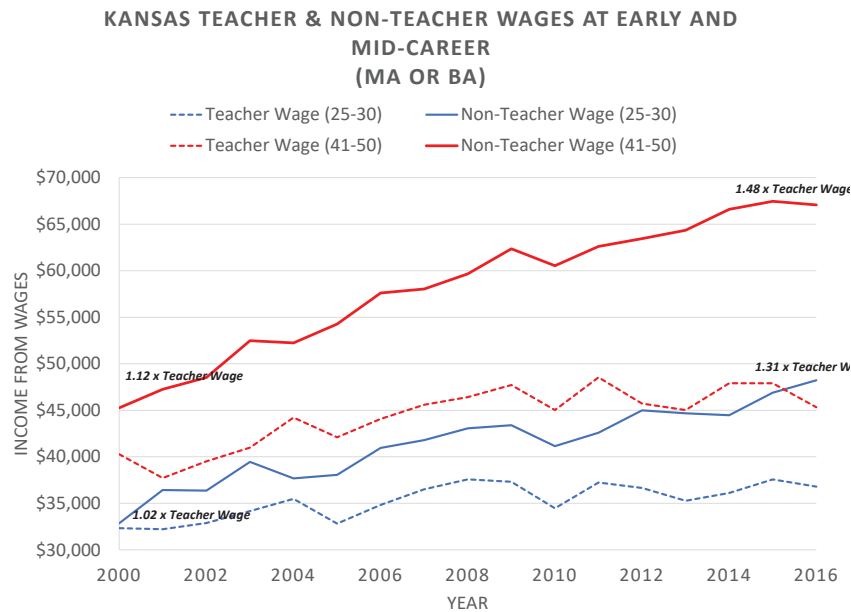
KANSAS TEACHER & NON-TEACHER WAGES AT EARLY AND MID-CAREER (MA OR BA)

Baker, B.D., Srikanth, A., Weber, M.A. (2016). *Rutgers Graduate School of Education/Education Law Center: School Funding Fairness Data System.* Retrieved from: http://www.schoolfundingfairness.org/data-download

Finally, tracking NAEP scores for low income children, adjusted for differences in income between Kansas' low income children and low income children in other states, we can see that NAEP scores for Kansas low income children have dropped over time, on average, among states. Where Kansas low income 4th graders were among the highest scorers in grade 4 math by 2005, they are now slightly below average. Similarly, Grade 4 Reading has dropped precipitously to below average. Much of the drop has occurred on both tests since 2010. The same is true for Grade 8 math, but Grade 8 reading has jumped around a bit.

Putting it all together, if spending has decline, wages have become less competitive and outcomes have dropped since the last time the state endeavored to estimate how much more it would cost to provide an adequate education, it stands to reason that the additional costs of achieving adequacy now will be greater, if not much greater than in the past.

Figure 14
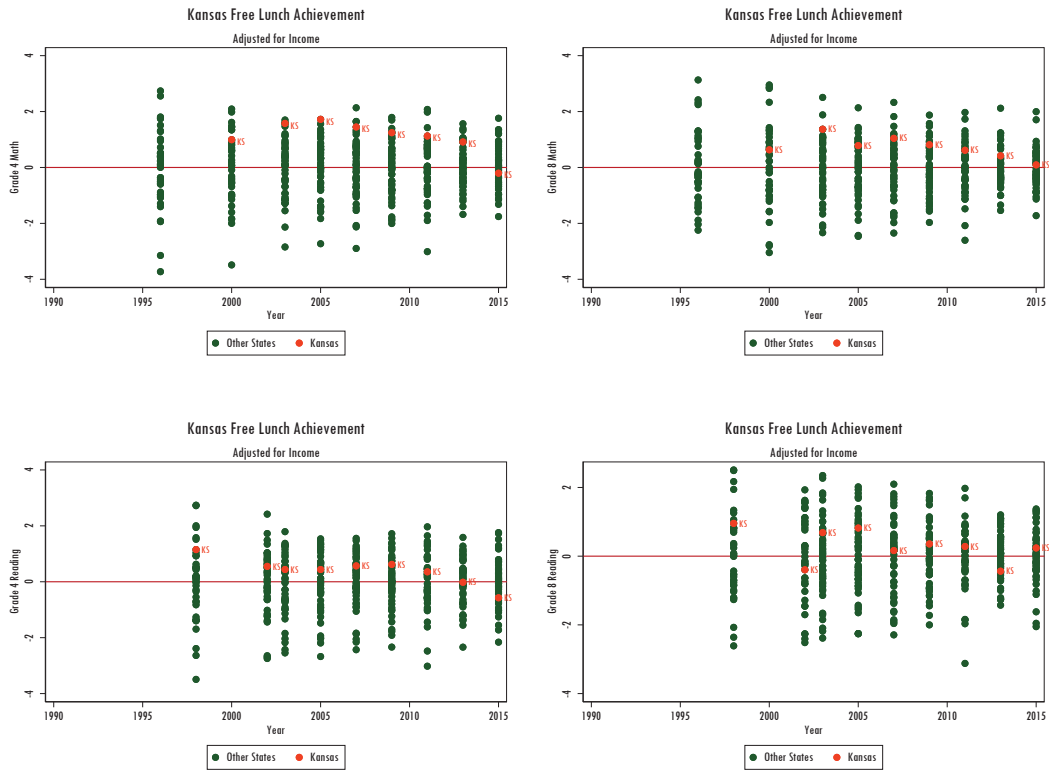
Baker, B.D., Srikanth, A., Weber, M.A. (2016). *Rutgers Graduate School of Education/Education Law Center: School Funding Fairness Data System.* Retrieved from: http://www.schoolfundingfairness.org/data-download

Table 4. Cost Model Results[a]

Variables	Coefficients	P-value[d]
Intercept	-6.84027	0.19
Performance measure[b]	0.83013	0.00
Cost variables:		
Teacher salaries[a]	1.01765	0.02
Percent free lunch students	0.00636	0.00
Free lunch multiplied by pupil density	0.00065	0.06
Adjusted percent bilingual headcount[c]	0.00139	0.05
Enrollment categories:		
100 to 150 students	-0.12987	0.05
150 to 300 students	-0.29443	0.00
300 to 500 students	-0.38580	0.00
500 to 750 students	-0.44523	0.00
750 to 1,000 students	-0.45612	0.00
1,000 to 1,700 students	-0.52671	0.00
1,700 to 2,500 students	-0.57252	0.00
2,500 to 5,000 students	-0.56802	0.00
5,000 students and above	-0.55366	0.00
Efficiency-related variables:		
Consolidated districts	0.14780	0.00
Per pupil income[b]	0.13097	0.00
Per pupil property values[b]	0.05341	0.02
Total aid/income ratio	0.80593	0.00
Local tax share[b]	-0.02102	0.40
Percent of adults that are college educated (2000)	-0.00666	0.00
Percent of population 65 or older (2000)	-0.00347	0.02
Percent of housing units that are owner occupied (2000)	-0.00218	0.07
Year indicator variables:		
2001	-0.02209	0.31
2002	-0.01666	0.62
2003	-0.08637	0.14
2004	-0.13924	0.09
Adjusted R-square	0.4868	
Sample Size	1468	

[a] Estimated with linear 2SLS with the log of per pupil base spending as the dependent variable. Performance and teacher salaries are treated as endogenous with instruments based on variables for adjacent counties. See Appendix D for methodology. Data is for 1999-2000 to 2003-04.

[b] Measured as natural logarithm.

[c] Calculated by first regressing the share of bilingual headcount from KSDE on the Census measure of poor English (with no intercept). The predicted value from this regression is used as the estimate of the share of bilingual headcount, except in those districts where the share of bilingual headcount is greater than zero. See text for more details.

[d] Probability of being wrong if the hypothesis that the coefficient is equal to zero is rejected. P-values are based on robust standard errors, which correct for heteroskedasticity.

Appendix B: Use of Cost Studies to Inform State School Finance Policies

	NEW JERSEY	PENNSYLVANIA	KANSAS
CONTEXT	Achieve dismissal of long-running judicial oversight.		Comply with court-mandate (and achieve dismissal).
POLICY OBJECTIVE	Eliminate "Abbott" classification & achieve unified statewide formula (and spread aid across more districts).	Achieve unified, more equitable and adequate formula.	
ANALYSES			
Cost Studies	Augenblick adapted by New Jersey Department of Education (2006)[1]	Augenblick, Palaich and Associates (2007)[2]	Augenblick and Myers (2002) [3] and Kansas Legislative Division of Post Audit (with William Duncombe, Syracuse University) (2006)[4]
Methods	Successful Schools and Professional Judgment	Successful Schools and Professional Judgment	Augenblick and Myers - Successful Schools and Professional Judgment, LDPA – Education Cost Function and Evidence-Based
Methodological Notes	NJDOE proposed initial resource configurations. Panels provided opportunity to adjust.[5] NJDOE produced summary report (three years after study completed).	Professional Judgment estimates based on achieving 100 percent proficiency in 2014. Included separate Philadelphia panel.[2]	Hired consultants (Duncombe & Yinger) explored interrelationship between poverty & population density finding significant cost effect.[6]
TRANSLATION TO LEGISLATION			
Base Figure	Adopted $9,649 for 2009. Cost Study yielded $8,016 (Professional Judgment) to $8,493 (Successful Schools) in 2005.[7]	Adopted $8,355 for 2008-09. Cost Study yielded $8,003 (Professional Judgment) in 2006.[8]	Adopted $4,257 for 2007. Cost Function minimum estimate was $4,565 for 2007. General fund budget only.[9]
Other Base Adjustments	Added grade level weighting. (Study included cost differences by grade range served).		Backed out federal funding and focused exclusively on "General Fund" expenses.
Wage Adjustment	Estimated county level "comparable wage" adjustment (claiming NCES ECWI as precedent). Drives funds to high income counties.[10]	Location Cost Metric (largely based on Cost Study).[2,8]	Adopted special adjustment for 16 districts with highest housing prices. Provided additional taxing authority for wealthiest districts.[10]
Economies of Scale Adjustment	None	District Size Supplement[8]	Carryover of prior legislation.[9]

| Student Need Factors | Adopted sliding scale poverty concentration factor (from 47 to 57 percent) and constant ELL weight at 50 percent. Significantly reduced need weight by creating "combination" weight for children who are both low income and ELL (on basis of "redundant services").[5] | Adopted 43 percent low-income weight ($3,593/$8,355). Adopted variable ELL multiplier, which varied with district enrollment and ranged from 1.5 to 2.5 (smaller weight in larger districts, based largely on APA study).[2] | Adopted high density poverty weight (applied to select locations). Drives resources to high need, more "urban" districts.

Also adopted non-proficient non-low income weight (not in study). Drives money to generally lower need suburban districts.[9] |

[1] DUPREE, A., AUGENBLICK, J., SILVERSTEIN, J. (2006) REPORT ON THE COST OF EDUCATION (RCE) HTTP://NJ.GOV/EDUCATION/SFF/ARCHIVE/REPORT.PDF

[2] AUGENBLICK, PALAICH & ASSOCIATES (2007) COSTING OUT THE RESOURCES NEEDED TO MEET PENNSYLVANIA'S PUBLIC EDUCATION GOALS. PENNSYLVANIA STATE BOARD OF EDUCATION. HTTP://WWW.APACONSULTING.NET/UPLOADS/REPORTS/6.PDF

[3] AUGENBLICK, J., MYERS, J., SILVERSTEIN, J., BARKAS, A. (2002) CALCULATION OF THE COST OF A SUITABLE EDUCATION IN KANSAS IN 2000-2001 USING TWO DIFFERENT ANALYTIC APPROACHES. HTTP://SKYWAYS.LIB.KS.US/KSLEG/KLRD/PUBLICATIONS/SCHOOLFINANCEFINALREPORT.PDF

[4] KANSAS LEGISLATIVE DIVISION OF POST AUDIT (2006) COST STUDY ANALYSIS. ELEMENTARY AND SECONDARY EDUCATION IN KANSAS: ESTIMATING THE COSTS OF K-12 EDUCATION USING TWO APPROACHES HTTP://SKYWAYS.LIB.KS.US/KANSAS/KSLEG/KLRD/PUBLICATIONS/EDUCATION_COST_STUDY/COST_STUDY_REPORT.PDF. SEPARATE STUDY BY WILLIAM DUNCOMBE & JOHN YINGER (SYRACUSE, U.) EMBEDDED IN APPENDIX C OF THAT REPORT.

[5] BAKER, B.D. (2009C) EVALUATING THE "CONCRETE LINK" BETWEEN PROFESSIONAL JUDGMENT ANALYSIS, NEW JERSEY'S SCHOOL FINANCE REFORM ACT AND THE COSTS OF MEETING STATE STANDARDS IN ABBOTT DISTRICTS. EDUCATION LAW CENTER OF NEW JERSEY. HTTP://SCHOOLFINANCE101.FILES.WORDPRESS.COM/2011/10/BAKER-PJP-SFRA-REPORT-WEB.PDF.

[6] DUNCOMBE KS REPORT. SEE ALSO BAKER, B. D. (2011)

[7] NEW JERSEY DEPARTMENT OF EDUCATION. A FORMULA FOR SUCCESS: ALL CHILDREN, ALL COMMUNITIES. HTTP://NJ.GOV/EDUCATION/SFF/REPORTS/ALLCHILDRENALLCOMMUNITIES.PDF

[8] BASIC EDUCATION FUNDING WORKSHEETS: HTTP://WWW.PORTAL.STATE.PA.US/PORTAL/HTTP;//WWW.PORTAL.STATE.PA.US;80/PORTAL/SERVER.PT/GATEWAY/PTARGS_0_123706_1342399_0_0_18/FINANCES%20BEF%202008-09%20MAY2013.XLSX

[9] BAKER, B.D. (2011B) STILL WIDE OF ANY REASONABLE MARK: A REEXAMINATION OF KANSAS SCHOOL FINANCE. SCHOOLS FOR FAIR FUNDING. HTTP://WWW.ROBBLAW.COM/PDFS/P384.PDF (PAGES 65-69)

[10] BAKER, B. D. (2008). DOING MORE HARM THAN GOOD? A COMMENTARY ON THE POLITICS OF COST ADJUSTMENTS FOR WAGE VARIATION IN STATE SCHOOL FINANCE FORMULAS. JOURNAL OF EDUCATION FINANCE, 406-440.

Funding a Suitable Education in Kansas

Prepared by

JL Myers Consulting

March 2018

Schools for Fair Funding contacted JL Myers Consulting (JLMC) in November of 2017 concerning the possibility of preparing a Kansas school funding adequacy study. The purpose of the study was to identify the cost of providing an education that meets the standards set out by the Kansas Supreme Court in the Gannon court case including the Rose Standards. The Kansas Supreme Court has twice ruled that the Kansas Legislature needed to provide more money to ensure a constitutional and adequate education system in Kansas.

This adequacy study includes two reports. The first report by JLMC includes an introduction that addresses the challenge of meeting the Kansas standards, introductory information for JLMC and Picus Odden & Associates (POA), and a description of the results when the new adequacy level base cost is used and an estimate of how this change will impact school funding in Kansas. The second report is "An Evidence-Based Approach to School Finance Adequacy in Kansas" done by POA.

Introduction

The standard-based education reform movement that began in the late 1980s led to the development of adequacy studies. Over nearly three decades of work, researchers have developed four approaches to create estimates of adequacy for use in state school funding formula. The four approaches are:

1. The professional judgment (PJ) approach. The PJ approach is the most widely used adequacy approach. The PJ approach relies on the experience and expertise of highly qualified educators in the State to identify the resources needed to ensure that all districts, schools, and students can meet state standards and requirements. Researchers identify prices for the resources and then cost out those resources. The approach identifies both a base cost and adjustments for special needs students.

2. The successful school districts (SSD) approach. The SSD approach determines an adequate per student base cost amount by using the actual expenditure levels of school districts that are currently meeting or exceeding State performance objectives. This approach assumes that every school district, in order to be successful, needs the same level of base funding that is available to the most successful districts. The approach does not identify adjustments for special needs students.

3. The evidence-based (EB) approach. The EB approach was developed by POA and uses information from research and can be used to define the resource needs of a prototypical school or district to ensure that students in the school or district can meet state standards. The approach

not only estimates resource levels but also specifies the programs and strategies through which such resources could be used efficiently. The approach is used to identify a base cost figure and adjustments for special needs students.

4. The fourth approach, the cost function or statistical (CF) approach, is an econometric method that estimates the level of funding needed to achieve a given level of student achievement as measured on assessments while controlling for student and district characteristics. Due to its complexity and reliance on econometric modeling techniques, the approach has proven difficult to explain in situations other than academic forums.

JLMC chose to use an EB approach for this study. Using a PJ approach or the CF approach would exceed the time available and would likely be a higher cost study then using the EB approach. Using a SSD approach would provide a base cost but would not directly address the weights needed for special needs students. The CF approach has not shown to include all of a State's standards but has been based on limited output data. The CF approach has not been used to provide a transparent way to justify weights for special needs student. Both the SSD and CF approaches are limited by use of achievement rates that do not fully address proficiency standards (i.e. The Kansas Consolidated State Plan shows that 58% of all students are non-proficient in reading and 67% of all students are non-proficient in math). The table below shows Kansas Performance level for various student groups. The EB approach focuses on research that indicates "how much more" is needed to address the proficiency gap.

Subgroups	Reading/ Language Arts: Baseline Data (% scoring in Level 3 & Level 4) 2016	Percentage Not Proficient (% not scoring in Level 3 & Level 4)	Reading/ Language Arts: Long-term Goal (% scoring in Level 3 & Level 4) 2030	Math: Baseline Data (% scoring in Level 3 & Level 4) 2016	Percentage Not Proficient (% not scoring in Level 3 & Level 4)	Math: Long-term Goal (% scoring in Level 3 & Level 4) 2030
All students	42.0	58.0	75.0	33.0	67.0	75.0
Economically disadvantaged students	27.7	72.3	75.0	19.8	80.2	75.0
Children with disabilities	15.4	84.6	75.0	10.9	89.1	75.0
English learners	19.7	80.3	75.0	15.4	84.6	75.0
African-American students	21.0	79.0	75.0	13.2	86.8	75.0
Hispanic students	26.1	73.9	75.0	18.7	81.3	75.0
White students	48.4	51.6	75.0	38.7	61.3	75.0
Asian students	55.7	44.3	75.0	54.6	45.4	75.0
American Indian or Alaska Native students	31.5	68.5	75.0	21.8	78.2	75.0

The firm selected to do the adequacy work was Picus, Odden and Associates (POA). POA has been prime contractor on more school finance adequacy studies than any other research group. The EB approach is derived from research and best practices that identify programs and strategies that boost student learning. The two major types of research are: research on student achievement effects with a focus on randomized controlled trial, the "gold standard" of evidence on "what works", and studies of schools and districts that have dramatically improved student performance on state assessments.

The challenge to POA or any researcher attempting an adequacy study is understanding the State Standards. Those standards include the proficiency test scores mentioned above but also include accreditation regulations, remediation expectations, and Court definitions of "minimum standards adequacy." The Kansas Supreme court's definition of adequacy used as a reference the Rose Standards from a Kentucky Supreme court case. In the Rose v. Council for Better Education case the Kentucky Supreme Court identified seven student capacities including content knowledge and personal skills.

The school accreditation process in Kansas is called the Quality Performance Accreditation (QPA). QPA regulations will be used through 2017-18 and then a new accreditation model will be put in place. The new Kansas Education Systems Accreditation (KESA) will require school districts to demonstrate progress towards the Rose Standards. Schools meeting the current QPA standards are not required to meet the Rose Standards.

How much time is needed for students to meet standards is an issue in the cost of an adequate education. Remediating students that are already below expected performance levels is more expensive than those currently at or above expected levels. A majority of Kansas students have been educated in a system that has been "judicially declared to be inadequately funded for at least 12 of the last 15 years." This means that the costs of the time needed for remediation could be even higher than any statistical model will estimate. Although the EB approach puts significant attention to future remediation, no studies can properly take this need into account and may underestimate the actual costs over time.

As mentioned above the Kansas Supreme court cited the Rose standards as minimum adequacy. Other Kansas courts have recognized that the Rose capacities are equated to the college-and-career readiness, especially related to Rose standards 6 and 7 (see the Matrix below).

JLMC is including the matrix below to show how the Rose Standards are connected to the EB model elements. POA is correct in asserting that all elements of the EB model are needed to ensure that students are able to meet the state's educational requirements and be college and career ready. It is important to note that all eight rows of elements are necessary. The Rose Standards are student focused and do not directly link to needed non-student elements. Adequate school facilities costs, transportation costs, and food service costs are examples of needs not covered by the EB model or most adequacy approaches.

Kansas Evidence Based Adequacy Report
Matrix Linking the Rose Standards with the EB Model

	Rose Standard	Evidence Based Model Elements that Address the Standard*
1	Sufficient oral and written communication skills to enable students to function in a complex and rapidly changing civilization	**All Students** 1a. Pre-School, 1b. Full day kindergarten 2. Elementary core teachers/classes 3. Secondary core teachers/classes 4. Elective/specialist teachers 6. Core tutors/tier 2 intervention 7. Substitute teachers 10. Library media specialists 13. Gifted and talented funds 15. Instructional materials 16. Assessments 17. Technology and equipment 19. Extra Duty Funds/Student Activities **Struggling Students** 22. Tutors 23. Additional Pupil Support Staff 24. Extended Day 25. Summer School 26. ELL staff 27. Alternative Schools 28. Special Education
2	Sufficient knowledge of economic, social, and political systems to enable the student to make informed choices	Same as for standard 1
3	Sufficient understanding of governmental processes to enable the student to understand the issues that affect his or her community, state, and nation	Same as for standard 1
4	Sufficient sell-knowledge and knowledge of his or her mental and physical wellness	Same as for standard 1
5	Sufficient grounding in the arts to enable each student to appreciate his or her cultural and historical heritage	Same as for standard 1 Emphasis on standard 4 – Elective/Specialist Teachers
6	Sufficient training or preparation for advanced training in either academic or vocational fields so as to enable each child to choose and pursue life work intelligently	Same as for standard 1 plus 8. Core pupil support staff, core guidance counselors and nurses 18. CTE Equipment/materials
7	Sufficient levels of academic or vocational skills to enable public school students to compete favorable with their counterparts in surrounding states, in academics or in the job market	Same as for standard 6
1-7	Additional expectations of public school systems to ensure that students receive all of the services in an equitable and cost-effective manner	Items not focused directly on students, but essential to the operation of a school and necessary to support teachers' direct instruction 5. Instructional facilitators/coaches 7. Substitute teachers 9. Supervisory and Instructional Aides 11. Principals and assistant principals 12. School site secretarial and clerical staff 14. Intensive professional development 20. Operations and maintenance 21. Central office personnel and non-personnel resources 29. Staff compensation

*See Table 3.1 in "An Evidence-Based Approach to School Finance Adequacy in Kansas" following for more detail on the resource allocation for each Evidence Based Element of the Model

Study Leaders' Biographical Information

JL Myers Consulting

JL Myers Consulting was created by John L. Myers in 2015 to provide education policy consulting work. Myers has worked with national, state and local policymakers for 40 years on a variety of educational issues. His work across the country on school finance equity and adequacy began while serving as Education Program Director for the National Conference of State Legislatures (NCSL) from 1987 to 1993. In 1989, he assisted the Kentucky Legislature in responding to the Rose v. Council of Better Education court case. In 1991, Myers made a presentation to Kansas policy leaders at a meeting called for by Judge Bullock and held at the State Supreme Court.

Myers joined the firm now known as Augenblick, Palaich and Associates in 1993. He was a partner in the firm for 10 years and held the title of Vice President for an additional 10 years from 2005-15. He was owner of JL Myers Group from 2003 to 2005. During the last 30 years, he worked on many school finance equity and adequacy studies including studies in Kansas and the following states: Iowa, Wyoming, South Carolina, Mississippi, Maryland, Indiana, North Dakota, Nebraska, Colorado, Connecticut, South Dakota, Montana, Pennsylvania, Wisconsin, and Washington DC.

Kansas school finance connections for Myers began when he served as a member of the Kansas House of Representatives from 1977 to 1983. From 1983 to 1987, he worked as an aide to the Governor of Kansas, including time as Director of Policy and Executive Assistant.

Myers was a partner in Augenblick & Myers when he participated in two studies completed for the State of Kansas. "A Comprehensive Study on the Organization of Kansas School Districts," was done for the Kansas State Board of Education in 1999-2000. "Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches," was completed for the Legislative Coordinating Council of the Kansas State Legislature in 2002. The findings of that study led to depositions and testimony in the Montoy court case in 2003 and testimony before the three-judge panel in the Gannon case in 2012.

Picus Odden & Associates

Picus Odden & Associates mission is to improve the way public resources for education are translated into improved student learning. The firm's principle partners – Lawrence O. Picus and Allan Odden – have vast experience working on school finance issues in over three fourths of the states and scores of school districts across the nation. We have extensive experience working collaboratively with our clients to assess and evaluate the operation of state funding systems. A recent analysis of school finance adequacy studies conducted since 2003 showed that our firm has been the prime contractor on more adequacy studies than any other firm in the United States.[1]

Lawrence O. Picus and Allan Odden are the developers of the Evidence-Based (EB) method for estimating the funding resources needed to ensure students perform at high levels. Picus and Odden offer the skill and knowledge necessary to meet the specific needs of a Kansas adequacy study. We have recently conducted EB analyses for the states of Maryland, Michigan, North Dakota, Vermont, and Maine. We have conducted EB studies in several other states as well, including Kentucky, Arkansas,

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[1] Aportela, A., Picus, L., Odden, A. & Fermanich, M. (2014). *A Comprehensive review of state adequacy studies since 2003*. Denver, CO: Augenblick, Palaich & Associates

Wyoming, Washington, Wisconsin, Oregon, New Jersey, Ohio, and Arizona. Our model is the basis of the school funding systems in Arkansas, Wyoming, Washington, North Dakota and for a brief time in Ohio.

We have also conducted equity studies in nearly 25 states including a report prepared for the Kansas Board of Education as part of the *Montoy* litigation in 2000. Picus also testified as an expert witness for the State of Kansas in the *Montoy* case.

Picus is currently Professor of Education Finance and Policy and Associate Dean for Research and Faculty Affairs at the USC Rossier School of Education. Odden is Professor Emeritus in the College of Education at the University of Wisconsin, Madison. Both Picus and Odden have served as presidents of the Association for Education Finance and Policy (formerly the American Education Finance Association). No other school finance consulting firm has this level of senior partner expertise or standing in the professional school finance community.

Results and Impact on Kansas Funding Formula

State school finance formulas are unique systems that involve student weighting and revenue sources specific to the state. The revenues include Federal, State and Local revenues. In order to create a new state funding formula, the use of a school finance adequacy study's base cost and adjustments involves significant additional decision making. Comparing the revenues in an existing funding formula to the expenditures of a new base and adjustments is not simple. The crosswalk provided is a model of revenue levels needed to meet the expenditures used in the new adequacy approach. It requires costing out the EB expenditure components and identifying the comparable current revenues.

The results of the EB adequacy study is a per pupil EB base expenditure that is estimated to be $9,615. The study also recommends extra per pupil weights for ELL students, poverty students, preschool students, alternative schools and special education students. This base cost is not comparable to the existing Kansas formula's base cost of $5,353, which includes a State base of $4,006 and a Local base of $1,347. The following crosswalk shows that a comparable base cost for the EB study would be $6,770. This is an increase in the State base of $1,202 and a local base increase of $215.

The comparable current spending total is $5,212 million. That is the result of subtracting capital outlay funds, bond and interest funds, food service expenditures, transportation expenditures and KPERS increase from current revenues of $7,081 million. The EB comparable spending total is $6,795 million. That is the result of applying the $9,615 base to FTE and adding the additional funding based on recommended student weights times identified ELL students, poverty students, alternative school students, pre-school students, and special education students. The special education funding is created by using a census based approach for students identified as mild and moderate needs. In addition, the study recommends the State fund all costs for those students with severe disability. For comparison purposes the crosswalk subtracts the cost of census based special education from the total current special education spending to establish the amount for the new severe disability costs.

The total additional funding needed to implement the EB adequacy study and ensure that Kansas students are able to meet state standards is $1,583 million.

Revenue Crosswalk

Current Revenues and Formula Components

General Fund 2018 BASE	$4,006	
LOB 2018 Base (30% of $4490)	$1,347	
	$5,353	
Adjusted Enrollment excl 4yr at-risk & Kdg:	433,915.7	KSDE 2018 Legal Max Col 4
Kindergarten Students:	35,764.0	KSDE 2018 Legal Max Col 6
Virtual FTE:	6,322.6	KSDE 2018 Legal Max Col 30 + Col 31
Total ELL Headcount:	52,090.0	KSDE SF18-043 FY17 count
ELL Poverty Headcount:	38,566.0	FY18 Free/Reduced from less FY17 poverty ELL on SF18-043
Free and Reduced Lunch Headcount	235,314.0	KSDE Free/Reduced Headcount
Total 2018 Legal General Fund	$ 3,287,996,005	KSDE 2018 Legal Max Col 39
Total 2018 Legal Local Option Budget	$ 1,108,049,302	KSDE 2018 Legal Max Col 44
Combined 2018 General Fund and LOB	$ 4,396,045,307	

Current 2018 Federal, State and Local Revenues

2018 revenues from http://datacentral.ksde.org/dist_funding/text/999.pdf

General and Supplemental General Funds:		
Federal Revenue	$ 12,511,866	
State Revenue	$ 3,764,348,626	
Local Revenue	$ 666,259,163	
Total General and Supplemental General Funds	**$ 4,443,119,655**	
Capital Outlay Funds:		
Federal Revenue	$ 11,005,657	
State Revenue	$ 60,529,951	
Local Revenue	$ 623,514,005	
Total Capital Outlay Funds	**$ 695,049,613**	
Bond and Interest Funds:		
Federal Revenue	$ -	
State Revenue	$ 188,287,804	
Local Revenue	$ 386,318,753	
Total Bond and Interest Funds	**$ 574,606,557**	
All Other Funds		
Federal Revenue	$ 477,474,012	
State Revenue	$ 421,651,714	
Local Revenue	$ 468,914,548	
Total All Other Funds Revenue	**$ 1,368,040,274**	
Total 2018 Current Federal, State and Local Revenues	**$ 7,080,816,099**	

For EB Comparison

Total 2018 Current Federal, State and Local Revenues	$ 7,080,816,099	
Less Capital Outlay Funds	$ (695,049,613)	from above
Less Bond and Interest Funds	$ (574,606,557)	from above
Less Food Service Expenditures	$ (245,443,910)	from 2016 Census Operating Report
Less Transportation Expenditures	$ (198,855,379)	from 2016 Census Operating Report
Less Budgeted KPERS Increase	$ (154,891,555)	from http://datacentral.ksde.org/dist_funding/text/999.pdf
Total Current Federal, State and Local Funding for Comparison	**$ 5,211,969,085**	
Excludes:		
Bond and Interest		
Capital Outlay		
Transportation		
Food Service		
Holds KPERS constant.		

EB Evidence Based Components

Evidence Based Recommendations:			
Base Per Pupil	$	9,615	
Additional Per Pupil for:			
ELL Students	$	3,929	
Poverty Students (non-ELL)	$	3,046	
Refugees and Alternative School Students	$	6,078	
Preschool Base Per Pupil	$	13,486	with expansion to all 4 year olds
Special Education Mild and Moderate Base	$	640	times all students
Special Education Excess Costs for Severe and Profound Disabilities		100%	

EB Calculated 2018 Needs

Recommended Base	$	9,615	
x Current FTE Enrollment excl preschool incl virtual		476,002.3	FY18 LegalMax Adjusted Enrollment (col 4) plus Kindergarten (col 6) plus virtual FTE (col 30 & 31)
EB Base Funding:	$	4,576,762,115	
EB Recommended ELL additional funding	$	3,929	
x Current ELL Headcount		52,090.0	KSDE SF18-043 FY17 count
EB ELL Funding:	$	204,661,610	
EB Recommended Poverty additional funding	$	3,046	
x Current Free and Reduced (non ELL)		196,748.0	FY18 Free/Reduced from KSDE Free/Reduced Headcount less poverty ELL on SF18-043
EB Poverty Funding:	$	599,294,408	
EB Recommended Refugee and Alternative School additional funding	$	6,078	
x Estimated Refugee and Alternative School Students		5,055.0	Estimated 59 students per 1200 high school students in high schools with enrollment exceeding 600 students
EB Refugee and Alternative School Funding:	$	30,724,290	
EB Recommended Preschool Base	$	13,486	
x Current Potential Preschool Students		35,764.0	Estimated Preschool students using Kindergarten Enrollment FY18 LegalMax (col 6)
EB Preschool Funding	$	482,313,304	
EB Recommended Mild and Moderate Special Education additional funding	$	640	
x Current Enrollment + Potential Preschool Students		511,766.3	FTE enrollment above + preschool students above
EB Mild and Moderate Special Education Funding:	$	327,530,432	
EB Recommended Additional Severe Disability Special Education Funding at 100%	$	573,636,242	Special Education Expenditures from: http://datacentral.ksde.org/dist_funding/text/999.pdf less mild and moderate funding above
EB 2018 Funding Recommendation (Federal, State and Local)	$	6,794,922,401	
Excludes:			
Bond and Interest			
Capital Outlay			
Transportation			
Food Service			

2018 Funding Comparison

EB 2018 Funding Recommendation (Federal, State and Local)			$ 6,794,922,401	
Excludes:				
Bond and Interest				
Capital Outlay				
Transportation				
Food Service				
Total 2018 Current Federal, State and Local Funding for Comparison			$ 5,211,969,085	
Excludes:				
Bond and Interest				
Capital Outlay				
Transportation				
Food Service				
Holds KPERS constant				

Current 2018 Total Funding Comparison: $1,582,953,316

EB Current 2018 Needs in General and Supplemental General Fund

EB Funding Recommendation for 2018 (Federal, State and Local)	$ 6,794,922,401	
Less All Other Funds Revenue (excl. Food Service and KPERS increase to hold constant)	$ (967,704,809)	Removed to find funding needed for General and Suppl General Funds only
Less Federal Revenue in General and Supplemental General Funds	$ (12,511,866)	Removed to find state and local portion of General and Suppl General Funds only
Plus Transportation Expenditures	$ 198,855,379	added back in because it is funded through the current formula
EB Total 2018 State and Local Funding Needed from Current Formula	$ 6,013,561,105	**Current Federal and Other Funds Removed**

Recalculated EB Funding to Determine New Base for Current Kansas School Funding Formula
(For Comparison)

EB Total 2018 State and Local Funding Needed from General Fund and LOB	$ 6,013,561,105	**General and Supplemental General Fund**
Less EB Preschool Funding (includes expansion to all 4 year olds)	$ 482,313,304	**Requires Full Funding with Preschool Base**
Less EB Full Special Education Funding	$ 901,166,674	**Requires Full Funding of Special Education**
Less EB Full Transportation Funding	$ 198,855,379	**Requires Full Funding of Transportation Costs**
EB Remaining Needed for General and Supplemental General Fund	$ 4,431,225,748	
(Excl. Preschool, Special Education and Transportation above)		
Current 2018 Formula Weights (not changed to EB Recommendations):		
Adjusted Enrollment	433,915.7	KSDE 2018 Legal Max Col 4
Kindergarten	35,764.0	KSDE 2018 Legal Max Col 6
Low and High Enrollment Wtd FTE	54,680.4	KSDE 2018 Legal Max Col 8
Bilingual Wtd FTE	10,677.8	KSDE 2018 Legal Max Col 9
Career/Tech Ed Wtd FTE	9,557.7	KSDE 2018 Legal Max Col 11
At-Risk Wtd FTE	90,514.3	KSDE 2018 Legal MaxCol 14
High Density At-Risk Wtd FTE	13,057.9	KSDE 2018 Legal Max Col 17
Virtual FTE	6,322.6	KSDE 2018 Legal Max Col 30 + Col 31
Total 2018 Weighted Enrollment	654,490.4	
(Excl Preschool, Special Ed, Transportation, Facilities and Special Levies)		

Calculated Base (including LOB) to Match EB Recommended Statewide Increase	New Base	Current Base	Additional Needed
(General and Supplemental General Fund divided by Total Weighted Enrollment)	$ 6,770	$ 5,353	$ 1,417
If Funded with Required and Equalized 30% LOB:			
State Base (Recommended Base divided by 1.3)	$ 5,208	$ 4,006	$ 1,202
Local Base (State Base times 30%)	$ 1,562	$ 1,347	$ 215
	$ 6,770	$ 5,353	$ 1,417

AN EVIDENCE-BASED APPROACH TO SCHOOL FINANCE ADEQUACY IN KANSAS

Prepared for the
Schools For Fair Funding, Inc., A coalition of 40 Kansas School Districts
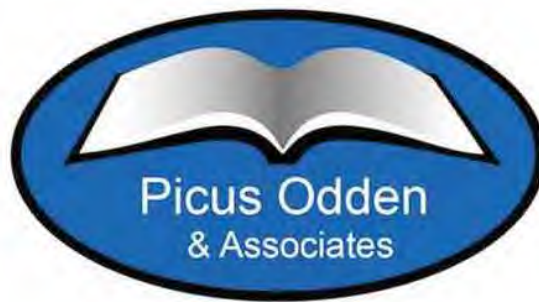
Allan Odden
Lawrence O. Picus

PICUS ODDEN & ASSOCIATES

January 2018

Table of Contents

Chapter 1
Introduction and Overview

INTRODUCTION

Using the Evidence-Based (EB) Model, this document provides a set of recommendations Kansas can use to determine how the state could provide adequate funding to all school districts to allow them to offer every student in the state an equal opportunity to achieve the Rose Standards in the state's college and career ready standards

For the past eighteen years, Picus Odden & Associates (known as Lawrence O. Picus and Associates prior to 2013) has worked across the country, primarily with state legislatures, helping states determine how to fund schools adequately. Adequate has been defined as providing a level of resources that would enable all districts and schools to provide every student with an equal opportunity to learn to high performance standards. Over time, as both curriculum and performance standards have been increased and as states have adopted college and career ready standards for reading/language arts, mathematics, and science, the EB model has been updated to meet the changing expectations of PreK-12 schools.

ORGANIZATION OF THE REPORT

Two chapters follow this introductory chapter. Chapter 2 describes the school improvement theory that undergirds the EB funding model. Chapter 2 draws from research we and others have conducted on schools that have dramatically moved the student achievement needle. Such schools exist across the country and vary by location – urban, suburban, and rural – and by school size – large, medium, and small.

Chapter 3 then "unpacks" the elements of an effective school and includes specific recommendations for every element of the model. The table in this chapter that lists all the EB elements and their values represents the core EB model as of early 2018. These elements include class size, extra help for struggling students, professional development, student support services (including guidance counselors and nurses), and ways that instruction and teachers can be organized to bolster their effectiveness to increase student performance and reduce achievement gaps linked to student demographics.

Chapter 4 provides information on the Evidence Based Professional Judgment Panel that provided the judgement of education professionals in the state to review the EB recommendations and provide advice as to the adequacy of the resources included in the model for their individual state.

Finally, Chapter 5 reports the results of calculating Base Per Pupil Cost and Weights and the estimate adequacy costs based on the model described.

Please note that this EB report does not include transportation, food services, or capital construction costs.

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Before proceeding we provide a metaphor for how the EB funding model, and the school improvement model embedded within it, can be viewed.   The EB approach to school finance adequacy provides a set of resource and program recommendations that we call the "Education Hybrid Car."   The typical hybrid car costs about the what the average car costs in America but gets double the miles per gallon (50 v. 25 miles per gallon).   One can easily spend more on a car than the cost of a basic hybrid (about $25,000-$30,000) but not get the high mileage; for example, one could buy a speedy V-8 engine-powered car, with moon roof and leather. If one is interested in high gas mileage – or, in this case, better school performance – one can easily spend much more and get neither.

The EB School model costs about the average of what is currently spent on schools across the country (Odden, Picus & Goetz, 2010) but the school cases that we have studied and which deploy strategies that are funded by the EB model (e.g., Odden, 2009, 2012), generally produce twice the level of student achievement. Moreover, it is our professional position that if Kansas provided school funding at the level of the EB model and if schools used the resources in the model as indicated in Chapter 2, then student achievement in Kansas would dramatically rise. The following chapter describes the high performance EB school funding model.

Chapter 2
The Evidence Based School Improvement Model

Although the intent of this report is to identify the array of educational goods that would allow Kansas districts and schools to provide each student an equal opportunity to meet the state's student performance standards including the court required Rose Standards, and to identify the per pupil costs of that basket of education goods, this chapter provides the details of the school improvement strategy that is embedded within the EB funding model. Although we cannot claim a direct linkage between funding and student performance, the Evidence-Based (EB) model is designed to identify a level of resources that would enable all districts and schools to provide every student with robust opportunities to meet college and career ready standards, which should dramatically move the student achievement needle.

No matter what course of studies a high school student completes – college prep or career tech – all of Kansas' students are expected to achieve to college and career-ready standards in order to be competitive – after high school or college – in today's global, knowledge-based economy. This includes children from low-income homes, students of color, English language learners (ELL) and students with mild and moderate disabilities. The basket of educational goods and services and a cost-based funding model to support that basket must be sufficiently robust to allow students in all school districts in the state to have sufficient opportunities to attain these rigorous standards.

Before presenting an overview of each component of the Evidence-Based approach to school finance adequacy in Chapter 3, this chapter provides a more general description of the school improvement strategies that undergird the EB Model and describe how the key resource elements are used to increase student performance.

THE HIGH-PERFORMANCE SCHOOL MODEL EMBEDDED IN THE EVIDENCE-BASED APPROACH TO SCHOOL FINANCE ADEQUACY

The EB Model used to estimate a cost-based spending level for schools has been designed to allow districts and schools to provide every child with an equal opportunity to learn to State performance standards, and thus significantly improve student performance and reduce achievement gaps related to demographics. The EB Model is unique in that it is derived from research and best practices that identify programs and strategies that boost student learning. Further, the formulas and ratios for school resources developed from that research have been reviewed by dozens of educator panels in multiple states over the past decade. The EB Model relies on two major types of research:

1. Reviews of research on the student achievement effects of each of the EB Model's individual major elements, with a focus on randomized controlled trials, the "gold standard" of evidence on "what works." These analyses can be found in the fifth edition of our school finance text (Odden & Picus, 2014) and in our most recent adequacy studies conducted for Michigan (Odden & Picus, 2018).

2. Studies of schools and districts that have dramatically improved student performance over a 4-6-year period – what is sometimes labeled "a doubling of student performance" on state assessments.

As a result of our research and work in other states, the EB approach today is more explicit in identifying the components of the school improvement strategies that deploy the resources in the funding model, and it does a better job of articulating how all the elements of the EB Model are linked at the school level to strategies that, when fully implemented, produce notable improvements in student achievement (Odden & Picus, 2014, Chapter 5).

High performing and improving schools have clear and specific student achievement goals, including goals to reduce achievement gaps linked to poverty and minority status. The goals are nearly always specified in terms of performance on state assessments.

Compared to traditional schools where teachers work in isolated classrooms, improving schools organize instruction differently. Regardless of the context – urban, suburban, or rural, rich or poor, large or small – improving and high performing schools organize teachers into collaborative teams: grade level teams in elementary schools and subject or course teams in secondary schools. With the guidance and support of instructional coaches, the teacher teams work with student data – usually short-cycle or formative assessment data – to:

- Plan standards-based curriculum units,
- Teach those units simultaneously,
- Debrief on how successful the units were, and
- Make changes when student performance does not meet expectations.

This collaborative teamwork makes instruction "public" over time by identifying a set of instructional strategies that work in the teachers' school. Over time all teachers are expected to use the instructional strategies that have been demonstrated to improve student learning and achievement.

High performing and improving schools also provide an array of "extra help" programs for students struggling to achieve to standards. This is critical because the number of struggling students is likely to increase as more rigorous programs are implemented and the goal is to prepare all students for college and careers. Individual tutoring, small group tutoring, after-school academic help and summer school focused on reading and mathematics for younger students, and courses needed for high school graduation for older students, represent the array of "extra help" strategies these improving schools deploy. Their approach is to "hold standards" constant and vary instructional time.

These schools exhibit multiple forms of leadership. Teachers lead by coordinating collaborative teams and through instructional coaching. Principals lead by structuring the school to foster instructional improvement. The district leads by ensuring that schools have the resources to deploy the strategies outlined above with a focus on producing aggressive student performance

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goals, improving instructional practice, and taking responsibility for student achievement results.

Successful and improving schools seek out top talent. They know that the challenge to prepare students for the competitive and knowledge-based global economy is difficult and requires smart and capable teachers and administrators to effectively get the educational job done.

The study team continues to enhance the details of the strategy of school improvement embedded in the EB Model. The most recent summary of the research undergirding the EB funding model can be found in the Odden and Picus (2014) school finance textbook, and in several books that profile schools and districts that have moved the student achievement needle (Odden & Archibald, 2009; Odden, 2009; Odden, 2012). We recently studied dramatically improving schools in Maryland, Vermont, and Maine as part of school finance studies we completed in those states. We found the theory of improvement embodied in the EB Model reflected in nearly all the successful schools we studied (Picus, Odden, et al., 2012; Picus, Odden, et al., 2013; Odden & Picus, 2015). In addition, other researchers and analysts have found similar features of schools that significantly improve student performance and reduce achievement gaps (e.g., Blankstein, 2010, 2011; Chenoweth, 2007, 2009, 2017).

After a comprehensive set of studies and analyses, Greg Duncan and Richard Murnane (2014) reached conclusions similar to those embedded in the EB Model. They note that if all students in a school are to have a chance at success in the emerging global economy, they will need high-quality preschool programs, followed by effective elementary and secondary schools. The key features needed in each school include: 1) leadership focused on improving instructional practice, 2) within-school organization of teachers into teams that over time create a set of effective instructional practices and then deploy them systematically in all classrooms, 3) a culture of assistance (e.g., instructional coaches and ongoing professional development) and accountability (e.g., adults taking responsibility for the impact of their school actions on student performance), and 4) an array of extra help strategies to extend learning time for any student who needs more time to achieve to standards.

Although the details of studies of improving and high performing schools vary, and different authors highlight somewhat different elements of the process, the overall findings are more similar than different. This suggests all schools can improve if they have adequate resources AND deploy those adequate resources in the most effective ways.

The EB Model offers a framework for the use of resources by districts and schools to help them focus those resources on programs and strategies that would allow them to produce substantial gains in student academic performance. In addition to the above more global description of the EB effective schools, we have organized the key elements of the school improvement model embedded in the EB Model into ten areas. In general, we find schools and districts that produce large gains in student performance follow ten similar strategies (see Chapter 4 and 5 of Odden & Picus, 2014; Odden, 2009), resources for each of which are included in the EB Funding Model:

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1. Analyze student data to become deeply knowledgeable about performance issues and to understand the nature of the achievement gap. The test score analysis usually first includes review of state test results and then, over time, analysis of formative/short cycle (e.g., Renaissance Learning Star Enterprise) as well as benchmark assessments (e.g., NWEA MAP) to help tailor instruction to precise student needs, to progress monitor students with an Individual Education Plan to determine whether interventions are working, and to follow the performance of students, classroom, and the school over the course of the academic year. Improving schools are "performance data hungry."

2. Set high goals such as aiming to educate at least 95% of the students in the school to proficiency or higher on state reading and math tests; seeing that a significant portion of the school's students reach advanced achievement levels; having more high school students take and pass AP classes; and making significant progress in closing the achievement gap. The goals tend to be explicit and far beyond just producing "improvement" or "making AYP." Further, because the goals are ambitious, even when not fully attained they help the school produce large gains in student performance.

3. Review evidence on good instruction and effective curriculum. Successful schools throw out the old curriculum, replace it with a different and more rigorous curriculum, and over time create their specific view of what good instructional practice is to deliver that curriculum. Changing curriculum is a must for schools implementing more rigorous college and career ready standards. And such new curriculum requires changes in instructional practice. Successful schools also want *all* teachers to learn and deploy new content-based, instructional strategies in their classrooms and seek to make good instructional practice systemic to the school and not idiosyncratic to teachers' individual classrooms.

4. Invest heavily in teacher training that includes intensive summer institutes and longer teacher work years, provide resources for trainers, and, most importantly, fund instructional coaches in all schools. Time is provided during the regular school day for teacher collaboration focused on improving instruction. Nearly all improving schools have found resources to provide instructional coaches to work with school-based teacher data teams, to model effective instructional practices, to observe teachers and to give helpful but direct feedback. This focus has intensified now that schools are delivering a more rigorous curriculum focused on educating all students to college and career proficiency levels. Further, professional development is viewed as an ongoing and not a "once and done activity."

5. Provide extra help for struggling students and, with a combination of state funds and federal Title 1 funds, provide some combination of tutoring in a 1:1, 1:3, or 1:5 teacher to student format. In some cases, this also includes extended days, summer school, and English language development for all ELL students. These Tier 2 interventions in the Response to Intervention (RTI) approach to helping struggling students achieve to

standards are absolutely critical. For many students, one dose of even high-quality instruction is not enough; many students need multiple extra help services in order to achieve to their potential.   No school producing large gains in student learning ignored extra help strategies altogether or argued that small classes or preschool were substitutes.

6. Restructure the school day to provide more effective ways to deliver instruction.   This can include multi-age classrooms in elementary schools, block schedules and double periods of mathematics and reading in secondary schools, and "intervention" periods at all school levels. Schools also "protect" instructional time for core subjects, especially reading and mathematics. Further, most improving schools today organize teachers into collaborative teams – grade level teams in elementary schools and subject/course teams in secondary schools. These teams meet during the regular school day, often daily, and collaboratively develop curriculum units, lesson plans to teach them, and common assessments to measure student learning that results from them. Further, teams debrief on the impact of each curriculum unit, reviewing student learning overall and across individual classrooms.

7. Provide strong leadership and support for data-based decision making and improving the instructional program, usually through the superintendent, the principal and teacher leaders. Instructional leadership is "dense" and "distributed" in successful schools; leadership derives from the teachers coordinating collaborative teacher teams, from instructional coaches, the principal and even district leaders. Both teachers and administrators provided an array of complementary instructional leadership.

8. Create professional school cultures characterized by ongoing discussion of good instruction with teachers and administrators taking responsibility for the student performance results of their actions. Over time, the collaborative teams that deliver instruction produce a school culture characterized by: 1) high expectations of performance on the part of both students and teachers, 2) a systemic and school-wide approach to effective instructional practice, 3) a belief that instruction is public and that good instructional practices are expected to be deployed by every individual teacher, and 4) an expectation that the adults in the school are responsible for the achievement gains made or not made by students. Professionals in these schools accept responsibility for student achievement results.

9. Bring external professional knowledge into the school, e.g., hiring experts to provide training, adopting new research-based curricula, discussing research on good instruction, and working with regional education service agencies as well as the state department of education. Successful schools do not attain their goals by "pulling themselves up by their own boot straps." Faculty in successful schools aggressively seek outside knowledge, find similar schools that produce results and benchmark their practices, and operate in ways that typify professionals.

10. Finally, talent matters. Many improving schools today consciously seek to recruit and retain the best talent, from effective principal leaders to knowledgeable, committed, and effective teachers. They seek individuals who are mission-driven to boost student learning, willing to work in a collaborative environment where all teachers are expected to acquire and deliver the school's view of effective instructional practice, and who are accountability focused.

Such successful schools also create a learning atmosphere inside the schools, have a schoolwide approach to discipline and classroom management, and require that every student be accountable to any adult for his/her behavior and that all adults take interest in all students and hold them accountable for the behavioral practices in the school.   In addition, these effective schools reach out to parents, insure that parents know the expectations of the school and help their children with homework, and welcome all parents into the school.

In sum, the schools that have boosted student performance that we and others have studied deployed strategies strongly aligned with those embedded in the EB Model. These practices bolster our claim that if such funds are provided *and* used to implement these effective and research-based strategies, then significant student performance gains should follow.

Three Tier Approach

It should be clear that the design of the EB Model reflects the Response to Intervention (RTI) model. RTI is a three-tier approach to meeting student needs. Tier 1 refers to core instruction for all students. The EB Model seeks to make core instruction as effective as possible with its modest class sizes, provisions for collaborative time, and robust professional development resources. Effective core instruction is the foundation on which all other educational strategies depend. Tier 2 services are provided to students struggling to achieve to standards before being given an individualized education program (IEP) and labeled as a student with a disability. The EB Model's current Tier 2 resources include one core tutor for every prototypical school and additional resources, triggered by poverty and ELL student counts, for tutoring, extended day, summer school, additional pupil support and ELL services. We argue also that the robust levels of Tier 2 resources allow schools to provide a range of extra help services, that often are funded only by special education programs, that get many modestly struggling students back "on track," and thus reduce the levels of special education students.   Tier 3 includes all special education services.

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Chapter 3
Using the EB Model to Identify Adequacy for Kansas Schools

INTRODUCTION

This chapter provides the formulas and funding levels of every element in the EB Funding Model. The elements of the EB Funding Model are divided into five sections:

1. Staffing for core programs, which include preschool, full-day kindergarten, core teachers, elective/specialist teachers, substitute teachers, instructional facilitators/coaches, core tutors, core guidance counselors and nurses, supervisory aides, librarians, school computer technicians, principals/assistant principals, and school secretarial and clerical staff.
2. Dollar per student resources for gifted and talented students, professional development, instructional materials and supplies, formative/short cycle assessments, computers and other technology, career and technical education equipment and materials, and extra duty/student activities.
3. Central functions, which include maintenance and operations, central office personnel and non-personnel resources.
4. Resources for struggling students including at-risk tutors, at-risk pupil support, extended day personnel, summer school personnel, ELL personnel, alternative school personnel and special education.
5. Personnel compensation resources including salary levels, health insurance, benefits for workers' compensation, unemployment insurance, retirement, and social security.

Before providing the summary of the EB formulas and elements, we discuss two more general issues necessary to understand how we proceed from school and district level resources to per pupil funding figures: student counts and prototypical schools and districts.

Student Counts

The EB model recommends that states use an ADM student count to distribute general aid. The model also needs a measure of the number of students from poverty backgrounds to trigger specific resources. In the past, this usually has been the number of students eligible for the federal free and reduced-price lunch program. Since districts can now provide free lunches to all students if they have a large number of students from poverty, the count of free and reduced lunch students is not available in some districts, often the largest districts in the state. So, the issue is whether to use a different indicator. One state, Illinois, provides a good example of the latter and uses the non-duplicated count of children receiving services through the programs of Medicaid, the Supplemental Nutrition Assistance Program, the Children's Health Insurance Program, or Temporary Assistance for Needy Families). English Language Learning (ELL) students and students with disabilities will be as currently defined by the state.

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Previously the EB model defined at-risk students as the non-duplicated count of students from poverty and ELL students, and for all these students provided additional resources that included tutoring, extended day, summer school and additional pupil support.   In addition, all ELL students also received an additional allocation for ESL services. This definition confused most people who concluded that the model provided ELL students just the ESL resources. Consequently, the EB model has changed its approach.   In this report, all ELL students trigger tutoring, extended day, summer school, ESL, and additional pupil support resources. Then, all non-ELL poverty students also trigger tutoring, extended day, summer school and additional pupil support resources.

Prototypical Schools

A key component of the EB model is the use of prototypical schools and districts to indicate the general level of resources in schools and districts, and to serve as a heuristic to calculate the base per pupil amount, and then the student weights. The EB model identifies resources for prototypical elementary, middle, and high schools, as well as a prototypical district. The model needs to use specific sizes in order for the prototypes to indicate the relative level of resources in the schools. Although our modeling is based on these prototypes, this does not imply Kansas or any other state should adopt new policies on school or district size.

Research on School Size

School sizes differ substantially within and across all states. No state has a specific policy on school size, though some – including New Jersey, North Dakota, and Wyoming – use prototypical school sizes to develop and/or operate their funding formula. A number of other states include "ideal" size configurations for different levels of schools in their facility guidelines – something that clearly creates incentives for specific school sizes.

Research on school size is quite consistent in its conclusions. Most of the research on school size addresses the question of whether large schools – those significantly over 1,000 students – are more efficient and more effective than smaller school units (schools of 300 to 500), and whether cost savings and performance improvements can be identified by consolidating small schools or districts into larger entities. The research generally shows that school units of roughly 400-600 elementary students and between 500 and 1,000 secondary students are the most effective and most efficient (Lee & Smith, 1997; Raywid, 1997/1998; Ready & Lee, 2004).

Moreover, the research on diseconomies of small and large scale, which should consider both costs and outcomes, generally does not provide solid evidence for a consolidation policy. In an early review of the literature, Fox (1981) concluded that little research had analyzed output in combination with input and size variables. Ten years later, after assessing the meager extant research that did address costs as well as outcomes, Monk (1990) concluded that there was little support for either school or district consolidation, a conclusion also reached by Leithwood and. Jantzi (2009). More recent research comes to similar conclusion. In reviews of scale economies and diseconomies and potential cost savings from consolidation, Andrews,

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Duncombe & Yinger (2002) and Duncombe and Yinger (2007, 2010) found that the optimum size for elementary schools was in the 300-500 student range, and for high schools was in the 600-900 range. Both findings suggest that the very large urban districts and schools across America – and in some Kansas districts – are larger than the optimum size and perhaps need to be downsized somehow, but that the potential cost savings from consolidation of small districts and schools are realistically scant. In sum, the research suggests that elementary school *units* be in the range of 400-500 students and that secondary school *units* be in the range of 500-1,000 students.

These findings have been reinforced by several studies of small high schools in both New York City and Chicago, each of which had initiatives to create many smaller high schools, sometimes including several school units in one building.   These schools generally enrolled 550 or fewer students, less than 400 students in Chicago K-8 schools.   Schwartz, Stiefel and Wiswall (2013) found that achievement increased significantly in the New York City small high schools, a parallel finding of Barrow, Claessens and Schanzenbach (2010) in a similar set of experiments in Chicago high schools.   Likewise, Lee and Loeb (2010) found that grade 6 and 8 math achievement was higher in small (less than 400 students) Chicago K-8 schools than in large ones (greater than 750 students).

The Evidence Based Model's Prototypical School Sizes

The EB approach starts by identifying resources for prototypical elementary, middle, and high schools with enrollments of 450, 450 and 600 respectively. It uses this approach and these prototypes to indicate the relative level of resources in schools, as well as to calculate a base per pupil cost. These prototypical school sizes reflect research on the most effective school sizes, although few schools are exactly the size of the prototypes. Although many schools in Kansas and other states are larger, as well as smaller, than these prototypical school sizes, these prototypical sizes can still be used to determine a new base per pupil figure, as the new base per pupil figure would be provided for all students in a school or district, whatever the actual size. States such as Arkansas, New Jersey and North Dakota have taken this approach.

Additionally, as is shown in Element 21, the EB model begins with a prototypical district size of 3,900, which comprises four 450-student elementary schools, two 450-student middle schools, and two 600-student high schools. This configuration is then used to estimate a district-level central office cost per student. Several states have used the micro-EB formulas and ratios to estimate a base per pupil cost estimate for their foundation school finance formula structure. States using this approach include Arkansas, New Jersey, and North Dakota.   Although actual school sizes vary in each of those states, the prototypes provide good estimates of a base cost per pupil in the context of each of those states. Our Wisconsin Study (Odden et al., 2007) estimated a base per pupil cost using prototypical schools and a prototypical district, then compared that to a district specific figure created by adapting the ratios and formulas to every school and district size. In Wisconsin, we found that the difference between the two methods was about $50 per pupil, a small amount in a base spending level of approximately $10,000 per pupil. The EB prototypes should not be construed to imply Kansas needs to replace all school

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sites with smaller or larger buildings or break school districts into smaller units; they are used as heuristics to determine the estimated base cost per student.

2018 CORE EB KANSAS RECOMMENDATIONS

Table 3.1 provides is a detailed summary of the core 2018 EB Kansas model resources:

Table 3.1Summary of 2017 Kansas Adjusted Evidence-Based Model Recommendations

Model Element	2016 Evidence-Based Recommendation
Staffing for Core Programs	
1a. PreSchool	Full day preschool for children aged 3 and 4. One teacher and one aide in classes of 15.
1b. Full-Day Kindergarten	Full-day kindergarten program. Each K student counts as 1.0 pupil in the funding system.
2. Elementary Core Teachers/ Class Size	Grades K-3: 15 (Average class size of 17.3) Grades 4-5/6: 25
3. Secondary Core Teachers/ Class Size	Grades 6-12: 25. Average class size of 25
4. Elective/ Specialist Teachers	Elementary Schools: 20% of core elementary teachers Middle Schools: 20% of core middle school teachers High Schools: 33 1/3% of core high school teachers
5. Instructional Facilitators/ Coaches	1.0 Instructional coach position for every 200 students
6. Core Tutors/ Tier 2 Intervention	One tutor position in each prototypical school (Additional tutors are enabled through poverty and ELL pupil counts in Elements 22 and 26)
7. Substitute Teachers	5% of core and elective teachers, instructional coaches, tutors (and teacher positions in additional tutoring, extended day, summer school, ELL, and special education)
8. Core Pupil Support Staff, Core Guidance Counselors, and Nurses	1 guidance counselor for every 450 grade K-5 students 1 guidance counselor for every 250 grade 6-12 students 1 nurse for every 750 K-12 students, which supports a half time nurse in each prototypical elementary and middle school and a full-time nurse in each prototypical high school. (Additional student support resources are provided on the basis of poverty and ELL students in Element 23)

Model Element	2016 Evidence-Based Recommendation
9. Supervisory and Instructional Aides	2 for each prototypical 450-student elementary and middle school 3 for each prototypical 600-student high school
10. Library Media Specialist	1.0 library media specialist position for each prototypical school
11. Principals and Assistant Principals	1.0 principal for the 450-student prototypical elementary school 1.0 principal for the 450-student prototypical middle school 1.0 principal and 1.0 assistant principal for the 600-student prototypical high school
12. School Site Secretarial and Clerical Staff	2.0 secretary positions for the 450-student prototypical elementary school 2.0 secretary positions for the 450-student prototypical middle school 3.0 secretary positions for the 600-student prototypical high school
Dollar Per Student Resources	
13. Gifted and Talented Students	$40 per pupil
14. Intensive Professional Development	10 days of student-free time for training built into teacher contract year, by adding five days to the average teacher salary $125 per pupil for trainers (In addition, PD resources include instructional coaches [Element 5] and time for collaborative work [Element 4])
15. Instructional Materials	$190 per pupil for instructional and library materials $50 per pupil for each extra help program triggered by poverty and ELL students as well as special education
16. Short Cycle/ Interim Assessments	$25 per pupil for short cycle, interim and formative assessments
17. Technology and Equipment	$250 per pupil for school computer and technology equipment
18. CTE Equipment/ Materials	$10,000 per CTE teacher for specialized equipment
19. Extra Duty Funds/Student Activities	$300 per student for co-curricular activities including sports and clubs for grades K-12 $50 per preschool student
Central Office Functions	
20. Operations and Maintenance	Separate computations for custodians, maintenance workers and groundskeepers, and $305 per pupil for utilities

Model Element	2016 Evidence-Based Recommendation
21. Central Office Personnel/ Non-Personnel Resources	A dollar per student figure for a prototypical 3,900 student Central office based on the number of FTE positions generated – 8 professional and 15 classified positions – and the salary and benefit levels for those positions. The per pupil figure also includes $300 per pupil for misc. items such as Board support, insurance, legal services, etc.
Resources for Struggling Students	
22. Tutors	1.0 tutor position for every 100 ELL students and one tutor position for every 100 non-ELL poverty students.
23. Additional Pupil Support Staff	1.0 pupil support position for every 125 ELL students and one tutor position for every 125 non-ELL poverty students.
24. Extended Day	1.0 teacher position for every 120 ELL and for every 120 non-ELL poverty students.
25. Summer School	1.0 teacher position for every 120 ELL and for every 120 non-ELL poverty students.

26. ELL staff for English Language Learner (ELL) Students	As described above:
	      1.0 tutor position for every 100 ELL students
	      1.0 pupil support position for every 125 ELL students
	      1.0 extended day position for every 120 ELL students
	      1.0 summer teacher position for every 120 ELL students,
	In addition,
	      1.0 ESL teacher position for every 100 ELL students.

27. Alternative Schools	One assistant principal position and one teacher position for every 7 ALE students in an ALE program. One teacher position for every 7 Welcome Center eligible ELL students.
28. Special Education	8.1 teacher positions per 1,000 students, which includes: 7.1 teacher positions per 1,000 students for services for students with mild and moderate disabilities and the related services of speech/hearing pathologies and/or OT PT. This allocation equals approximately 1 position for every 141 students. **Plus** 1.0 psychologist per 1,000 students to oversee IEP development and ongoing review. **In addition** Full state funding for students with severe disabilities, and state-placed students, and Federal Title VIB, with a cap on the number covered at 2% of all students.

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Model Element	2016 Evidence-Based Recommendation
Staff Compensation Resources	

29. Staff Compensation	For salaries, average of previous year
	For benefits:
	    Retirement or pension costs: 10.81% per employee
	    Health Insurance: $12,000 per employee
	    Social Security: 6.2% up to $128,400
	    Medicare: 1.45%
	    Workers' Compensation: 0.4% for certified employees
	    Workers' Compensation: 4.1% for classified employees
	    Unemployment Insurance: 0.1%

Chapter 4
Evidence Based Professional Judgment Panel

An important component of our Evidence Based (EB) approach to estimating school finance adequacy is to seek the judgement of education professionals in the state to review the EB recommendations and provide advice as to the adequacy of the resources included in the model for their individual state. To meet this requirement, we held a three-hour webinar on January 23, 2018 with eleven individuals from Kansas. Education community stakeholders and school officials nominated panelists, and all nominated individuals were invited to attend the EB webinar. The study team specifically sought to include a range of school staff.

A goal was to have half of the members of the panel be teachers from different levels of schools (elementary, middle, and high school) as well as teachers with varying work assignments including core subjects, elective classes, special education, English for speakers of other languages (ELL), and others. The study team wanted teachers with experience in helping to improve student performance in schools, because that experience would make them particularly helpful in understanding the resource implications of programs to meet new Common Core and college and career ready state standards. The study team also sought lead teachers, mentor teachers, instructional coaches, and certificated personnel serving in the role of tutors. In addition to teachers, the webinar had participation from: school site administrators and central office administrators.

The eleven participants at the webinar were:

- Elementary Principal – Scott May
- Secondary Principal –Tony Helfrich
- Counselor – Jodi Grover
- Elementary Teacher - Peg Meyer
- High School Teacher - Stan Bergkamp
- Special Education Teacher – Mandy Higgins
- Early Childhood Teacher - Tasia Markowitz,
- ELL Teacher - Monica LaForte
- Assistant Superintendent for Learning and Instruction – Cindy Couchman
- Director of Finance – Lisa Peters
- Superintendent – Justin Henry

Several days prior to the meetings, all webinar participants received an e-mail outlining the purpose of the webinar along with an electronic copy the draft EB report. The panel met for three hours on January 23 and was supported by Lawrence Picus from Picus Odden & Associates. Picus presented an overview of the EB model and then sought input – model element by model element – regarding the appropriateness of the model's resources for Kansas schools. The study team also solicited panel members' views on how the allocation of those

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resources could improve student learning. The findings from the webinar form the basis for the findings presented in this section.

The webinar panel felt overall that the level of resources in the EB model would be adequate to meet the State Board of Education academic standards for students. There were three areas where panelists recommended that the study team consider changes or identified potential concerns with the EB model, but for now have not been changed in the EB model. The three areas are Pre-K, counselling and nurses, and special education. Those areas along with an evidence based rationale for why those resources have not been changed in our base model are outlined below. It is important to note the following:

1. The panel unanimously agreed that the model as presented would be adequate to meet state standards.
2. The changes discussed by the panel can be used to change Table 3.1 recommendations and change the resulting adequacy costs.

Element 1a: Pre-K

The webinar panelists felt that the Pre-K resources were generally adequate, but recommended an additional half time aide for each full day Pre-K program. They felt the additional resources were important to help staff the class when one aide needed to leave the classroom to help clean up accidents and messes that are frequent with very young children.

We have not added this to the base EB model for Kansas and point out that the EB model provides not only the one teacher and one aide for every 15 students in its prototypical preschool program, but also the elective teachers (so preschool teachers in a PreK-3 setting can engage in collaborative work with other early elementary grade teachers), instructional coaches, counselors and nurses, professional development, instructional materials, assessments, and technology resources that are provided to elementary schools. The EB PreK model as is also meets all the program benchmarks of the National Institute for Early Education Research.

Element 8: Core Counseling and Nurses

Panelists recommended that counseling resources at the elementary school be increased to one counselor for every 250 students so it matched the resource levels of middle and high schools. They felt that these resources were critical to supporting the increased needs of students at all levels.

We have not increased the base EB model. Earlier versions of the EB model provided student or pupil support resources without specifying guidance counselor or nurse positions. During the past five years, that approach has been changed to provide guidance counselor and nurse positions in the core program, and to provide additional pupil support positions (e.g., social workers, additional counselors, and family liaison persons) on the basis of poverty and ELL student counts as described in Element 23 below. Thus, core student support services now

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specify guidance counselor and nurse positions. In areas with larger numbers of struggling students, additional resources for counselors are provided based on anticipated needs.

Panelists were concerned that more nurses would be important given the increased needs of students for medication and the challenges of serving more than one school during the day. They felt absent a nurse at most, if not all, schools, the demands placed on school clerical staff (or others) to help with student medications was too much.

We have not increased the allocation of nursing staff in the EB model. We recognize that the physical and medical needs of students have changed dramatically over the past several years. Many students need medications during the school day and school staff often administer these medications. Many students have additional medical or physical needs and our experience in several states suggests these needs have been growing over the past decade. Consequently, the EB Model has been enhanced over the years to provide nurses as core positions. Drawing from the staffing standard of the National Association of School Nurses,[2] the EB Model provides core school nurses at the rate of one nurse position for every 750 students. Nurses can be allocated in the prototypical district so each high school has a full-time nurse and each 450-student elementary and middle school has a half-time nurse.

Element 28: Special Education

Panelists expressed some concern about the census based approach to special education, and worried that the lack of para professionals was a problem in providing adequate support for students with disabilities. Because of the importance and complexity of this issue, we outline in more detail the evidence behind our recommendations for special education staffing in the appendix to this report. We have not changed our recommendations for special education staffing based on the evidence presented in the appendix.

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[2] https://www.nasn.org/

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Chapter 5
Calculating the Base Per Pupil Cost and Pupil Weights

To estimate adequacy costs based on the model described in Table 3.1, we developed an Excel-based simulation that provides the Evidence Based base cost per pupil as well as computes pupil weights for special education, at risk students and English Language Learners.   Critical to these estimates are the costs of personnel.   Table 4.1 shows the salary data that were used in developing our cost estimates.

TABLE 4.1
2016-17 AVERAGE SALARY BY POSITION

Position	Average Salary
Principal	$84,737
Assistant Principal	$78,907
Teacher	55,120
Instructional Coach	$61,203
Substitute Teacher	$55,120
Guidance Counselor	$58,492
Nurse	$50,927
Instructional/Supervisory Aide	$21,076
Library Media Specialist	$61,579
School Secretary/Clerical	$33,215
Custodian	$31,751
Maintenance Worker	$45,065
Grounds Maintenance	$31,751
Superintendent	$113,117
Business Manager	$87,774
Director – Personnel/HR	$87,774
Asst. Supt. of Instruction	$87,774
Director of Pupil Services	$62,346
Director of Assessment	$54,777
Director of Technology	$66,228
Director of O&M	$52,486
Secretary/Clerical	$37,946
Network/Systems Supervisor	$66,228
School Computer Technician	$40,000
Psychologist	$69,349

To estimate total compensation, the model used the benefit rates in Table 3.1. With these compensation estimates, the per pupil EB base expenditure is estimated to be $9,615. The extra per pupil for ELL students is $3,929 that produces an extra weight of 0.41; the extra per pupil for non-ELL poverty students is $3,046 that produces an extra weight of 0.32. The per pupil EB preschool cost estimate is $13,486 that computes to a weight of 0.40 relative to the base per pupil expenditure estimate of $9,615.   The cost estimate for alternative schools and

the ELL Welcome Center program for refugee ELL students is $15,693 per pupil which computes to an extra weight of 0.63 relative to the base per pupil figure of $9,615.

The special education cost estimate and derived weight require further explanation.   It is important to first note that the EB model assumes the state funds 100 percent of the excess costs of programs for students with severe and profound disabilities.

To estimate costs for students with mild and moderate disabilities, the EB model uses a "census" approach and computes an additional amount based on the count of all students in a district not on the special education student count in each district.   The EB estimate for the cost of special education is $640 per pupil for *all* students.

This equates to a weight of 0.07 applied to the total number of students in a district (or state). The effect is that the total revenue generated through the EB model for special education for children with mild and moderate disabilities is equal to the base EB cost estimate (in this model $9,615) times 0.07 for all students in the district (or state).   Or looked at another way, every student (except those with severe and profound disabilities) in a district (or state) generates 1.07 times the EB base cost estimate.

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Appendix 15:
Cost Study Estimates Compared to S.B. 423

Appendix 15 is a demonstrative exhibit created using data of which this Court can take judicial notice. The base numbers provided in Appendix 11 are from Appendix F to Plaintiffs Adequacy Remedy Brief to the Kansas Supreme Court dated 6/30/2017, updated for inflation weighted enrollment from KSDE SF18-090 publicly available at:http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF18-090.xlsx, Taylor Scenario A and B from Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Edcuation Students, 2018 by Lori Taylor/WestEd, Myers/Picus from Funding a Suitable Education in Kansas, 2018 by JL Myers Consulting with Picus Odden and Associates, and First Year SB19 Subtraction from KSDE SF17-232, Appendix B to Plaintiffs Adequacy Remedy Brief to the Kansas Supreme Court dated 6/30/2017.

It is appropriate for this Court to take judicial notice of the data used to create this exhibit, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Unmet Need:

Cost Study Estimates for FY19
Compared to Funding Increase over 5 Years

Taylor Scenario B, $2,154,294,772

Myers/Picus Odden, $1,725,953,316

Taylor Scenario A, $1,861,294,772

LPA, $1,771,258,806

A&M, $1,644,789,955

Outlier

5 Year Funding Increase, $643,885,000

Legend:
- 5 Year Funding Increase
- A&M
- LPA
- Taylor Scenario A
- Taylor Scenario B
- Myers/Picus Odden

$2,000,000,000
$1,500,000,000
$1,000,000,000
$500,000,000
$0

Unmet Need:
Cost Study Estimates for FY19
Compared to Funding Increase Adjusted for Inflation

Taylor Scenario B, $2,154,294,772

LPA, $1,771,258,806

A&M, $1,644,789,955

Taylor Scenario A, $1,861,294,772

Myers/Picus Odden, $1,725,953,316

5 Year Funding Increase, adjusted for inflation*, $251,885,000

Outlier

Legend:
- 5 Year Funding Increase, adjusted for inflation*
- A&M
- LPA
- Taylor Scenario A
- Taylor Scenario B
- Myers/Picus Odden

*Inflation of $98M (2.1%) removed from future years 2 through 5 for total increase

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SFFF001186

FY19 Increase Needed Per LPA and A&M

	Base	Wtd Enrollment (excl SPED)	Calculated General Fund	Difference from $4006 = Remaining Unmet Need
FY18	4006	694,884	$ 2,783,704,503	
A&M	6373	694,884	$ 4,428,494,457	$ 1,644,789,955
LPA	6555	694,884	$ 4,554,963,309	$ 1,771,258,806

FY19 Increase Needed Per Taylor and Myers/Picus

	Study Recommendation	2.1% Inflation Added	First Year SB19 Subtraction	Difference from $4006 = Remaining Unmet Need
Taylor Scenario A (increase listed was from FY17)	$ 1,786,000,000	$ 270,000,000	$ 194,705,228	$ 1,861,294,772
Taylor Scenario B (increase listed was from FY17)	$ 2,067,000,000	$ 282,000,000	$ 194,705,228	$ 2,154,294,772
Myers/Picus Odden (increase listed was from FY18)	$ 1,582,953,316	$ 143,000,000	$ -	$ 1,725,953,316

Base numbers from Appendix F to Plaintiffs Adequacy Remedy Brief to the Kansas Supreme Court dated 6/30/2017, and updated for inflation

Weighted enrollment from KSDE SF18-102 http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF18-102xlsx

Taylor Scenario A and B from Estimating the Costs Associated with Reaching Student Achievement Expectations for Kansas Public Edcuation Students, 2018 by Lori Taylor/WestEd

Myers/Picus from Funding a Suitable Education in Kansas, 2018 by JL Myers Consulting with Picus Odden and Associates

First Year SB19 Subtraction from KSDE SF17-232, Appendix B to Plaintiffs Adequacy Remedy Brief to the Kansas Supreme Court dated 6/30/2017

Appendix 16:
Lego Illustration of Funding

      Appendix 16 is a demonstrative exhibit that graphically represents the funding provided by S.B. 423, derived from approximate totals of federal, state, and local funding, and the need shown by the WestEd Report. It represents the approximate relationship of those funding sources. It is appropriate for this Court to take judicial notice of the testimony, all of which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Fiscal Year 2018

LOB

State Funding

Federal Funding

Each block represents about $500M

After 5 Years: Senate Bill 423 + Senate Bill 61
(Not Inflation Adjusted)

LOB

State Funding

Federal Funding

Fiscal Year 2018

LOB

State Funding

Federal Funding

Fiscal Year 2019-2023

Each block represents about $500M

After 5 Years: Senate Bill 423 + Senate Bill 61
(Not Inflation Adjusted)

Additional Funding Needed Per Cost Studies

Fiscal Year 2018   Fiscal Year 2019-2023   Funding Needed

Each block represents about $500M

Appendix 17:
Statement by Rep. Rooker

Appendix 17 is an official newsletter of Representative Rooker regarding S.B. 423, dated April 18, 2018.

To learn more, visit www.MelissaRooker.com!   View this email in your browser

RESOURCES

Kansas Legislature
Johnson County Election
Office
Register to Vote

Communities of the

25th District

Fairway
Mission
Mission Hills
Mission Woods
Prairie Village
Roeland Park
Westwood
Westwood Hills

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At home in Fairway
4124 Brookridge Drive

Dear ████

If you have followed the local news or social media in the last week, you have likely heard about a substantial drafting error in the school finance plan passed at the end of the legislative session. Substantial to the tune of $80 million for 88 districts statewide, including Shawnee Mission. Unfortunately, SMSD also stands to lose an extra $1.8 million due to the repeal of a statute embedded in the bill (KSA 72-5144).

How does an $80 million mistake happen?
As the clock ran out on the regular session and Senate leadership obstructed meaningful progress, the House Speaker crafted a compromise plan to get the process moving. His draft was based on HB 2445, but included the following changes:

- Adds a preamble (think Whereas and Wherefore statements) that defines the educational interests of the state and identifies total spending on wrap-around services that affect K-12 students, that is spent by state agencies other than the Department of Education (Department of Children and Families is a primary example).

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- Adopted the Senate position to pay for ACT/WorkKeys testing for all Kansas students at a cost of $2.8 million
- Adopted the Senate position on teacher mentoring increases of $500,000
- Adopted the Senate position on school districts' ability to issue bonds – the House plan would have removed the cap while the Senate softened the restrictions to allow more flexibility
- 15% mandatory minimum levy for Local Option Budgets (this is the section containing the problems)

Meetings were held on Friday, April 6, with legislative leaders to break the logjam because the Senate was obstructing progress and both legislative and court deadlines loomed. To his credit, Speaker Ron Ryckman talked to a broad cast of characters to see where a compromise could be found. This series of conversations was open door; literally, the door was open and a variety of people were in and out.

To be clear, this was not a bill but an amendment. Legislators work directly with the Revisor's staff to craft amendments. Bringing an amendment to the floor is routine business. We have seen a wide variety of major policies brought to the floor in this manner this year. As an example, we debated medical marijuana on the floor - a 116 page bill turned floor amendment that had not been through the committee process.

In the case of school finance, the two bills which were merged to create the amendment both had hearings and were passed by their respective chambers. Because 4 of the 5 changes inserted were directly from the Senate-passed bill (SB 423), it is still unknown to me who added the LOB component, the section causing the problem. The terms being discussed in the meeting I attended did not include the surprises found later.

- At no time was there discussion that the "effective base" was part of that plan.
- At no time was there discussion that the BSAPP funding numbers would be inflated by that 15%.
- At no time was there discussion that the LOB cap would be lowered to 30.5%.
- At no time was there discussion that the statute mentioned above (KSA 72-5144) would be repealed in this bill - this is the statute that causes 88 districts including SMSD to lose funds in addition to the $80 million drafting error.

House debate began on the bill at approximately 10:30 am. It was 30 minutes before I was able to acquire a hard copy of the amendment and about an hour (11:22 am) when all Republican and Democrat members received a 2-page bill summary via email. Because these were existing bills that were being "married," language should not have been an issue.

No one knew about the drafting error embedded in the LOB provision until the Kansas Department of Education got the bill after it passed. I want to be very clear, even the people who support this provision were not aware of the drafting error. KSDE is tasked with producing district-by-district runs to show how implementation will affect every district. During this process, KSDE discovered that although the amendment appropriates the correct amount of total funding, the language missing from the LOB provision prevents $80 million from being distributed to schools. Additionally, on Monday it was discovered that the repeal of K.S.A. 72-5144 will reduce funding from the Local Option Budget of 88 districts across the state.

Given the midnight deadline, the Senate filibuster and the intractability of the Senate leaders, getting even this flawed bill through was a step in the right direction compared to getting nothing done. It was not about "going home," it was about meeting the deadline set by the Supreme Court. We each have just one vote - it takes a total of 63 members of the House and 21 in the Senate to pass legislation. We can want what we want, but there always comes a time to work on compromise. Many clichés exist - comparing the legislative process to sausage making, not letting the perfect be the enemy of the good, politics is the art of the possible. In this case, all are applicable.

I appreciate the Governor's support for a trailer bill to correct the problems in this legislation. I am also proud that we have made the amount of progress made to date. Moving a majority towards the level of funding we managed to put in place – $535 million – and correcting the equity problems cited by the court remain my focus.

For all the consternation caused by the mistakes in the bill, they are solvable problems. I have talked to many colleagues who are committed to moving the fix through the process as soon as we get back. Appropriate language is drafted and ready to go.

Please don't hesitate to contact me with questions or ideas about these or other legislative issues. It is my honor to serve you.

Sincerely,

Rep. Melissa Rooker
Kansas State Representative, District 25
Serving Northeast Johnson County

Appendix 18:
Base Comparison

Appendix 18 is a demonstrative exhibit created from data in the record regarding cost estimates. It is appropriate for this Court to take judicial notice of this data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

SB 423 + SB 61 Base

	SB423 + SB61 Actual Base	Statutory Base prior to cuts	Statutory Base prior to cuts inflated at 1.7% per year for past years and +2.1% for out years	State BOE recommened base + 2.1% inflation estimated in out years	Myers-Picus recommended base + 2.1% inflation estimated in out years	A&M updated for inflation in App F to 6/30/17 brief + 2.1% inflation estimated in out years	LPA updated for inflation in App F to 6/30/17 brief + 2.1% inflation estimated in out years
FY10		$4,492					
FY11			$4,568				
FY12			$4,646				
FY13			$4,725				
FY14			$4,805				
FY15			$4,887				
FY16			$4,970				
FY17			$5,055				
FY18			$5,141		$5,208	$6,260	$6,435
FY19	$4,165		$5,248	$5,090	$5,317	$6,373	$6,555
FY20	$4,302		$5,359	$5,197	$5,429	$6,507	$6,693
FY21	$4,439		$5,471	$5,306	$5,543	$6,643	$6,833
FY22	$4,576		$5,586	$5,417	$5,659	$6,783	$6,977
FY23	$4,713		$5,703	$5,531	$5,778	$6,925	$7,123
FY24+	CPI adjust						

	Annual Average Inflation Rate US City Average						
2010	1.6%						
2011	3.2%						
2012	2.1%						
2013	1.5%						
2014	1.6%						
2015	0.1%						
2016	1.3%						
2017	2.1%						
Average	1.7%						991442

Appendix 19:
Material Posted by the Kansas State Department of Education

The material posted by the Kansas State Department of Education is publicly available at: http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/KASBO%20SB%20423%20-%20Spring%202018%20Posted.pdf. It is appropriate for this Court to take judicial notice of this material based on S.B. 423 and publicly available and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

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What's New

National Board Certification Application (PDF)
National Board Certification Application (Word)

An error has been discovered in Substitute for Senate Bill 423 that affects general state aid. Therefore, we have provided two computer printouts—SF18-088 reflects what the Legislature intended and SF18-090 reflects what the Legislature approved. A technical change will be discussed when the Legislature returns on April 26, 2018.

Substitute for Senate Bill 423 as INTENDED by the Legislature

SF18-088 – Major Provisions
SF18-088 – Column Explanation
SF18-088 – Computer Printout

Substitute for Senate Bill 423 as APPROVED by the Legislature
SF18-090 – Major Provisions
SF18-090 – Column Explanation
SF18-090 – Computer Printout

2017-18 Remaining Bond Authority updated 2-26-18

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KSDE142023

SUBSTITUTE FOR SENATE BILL 423
AS **INTENDED** BY THE LEGISLATURE
MAJOR POLICY PROVISIONS
Computer Printout SF18-088

- Base aid for student excellence (BASE) will increase from $4,006 to $4,900 in 2018-19. The BASE will increase to $5,061 in 2019-20, to $5,222 in 2020-21, to $5,384 in 2021-22, and to $5,545 in 2022-23.

- The BASE includes 15 percent of the LOB (excluding special education).

- Career and technical education (CTE) weighting will be based upon current year in 2017-18 and thereafter.

- CTE weighting was scheduled to sunset July 1, 2019. The CTE study has been completed. This bill would delete the sunset.

- Bilingual education weighting will be based upon current year in 2017-18 and thereafter.

- School-based high-density at-risk pilot program is extended to July 1, 2020.

- The ten percent floor for computing free lunch for any school district offering grades K-12 is repealed.

- The special education funding will increase by $44.4 million in 2018-19 plus $7.5 million each year thereafter until 2022-23.

- Transportation formula for students transported over 2.5 miles has been clarified in statute and remains approximately the same dollar amount as computed in the prior year.

- Expands early childhood funding by increasing state aid for three- and four-year-old at-risk by $2,000,000.

- The LOB percentage has been reduced from 30 to 27.5 percent for those school districts that have a 30 percent authority but the BASE goes up to $4,900 to offset. The school districts with 33 percent LOB authority will be reduced to 30.5 percent and the BASE goes to $4,900 so districts should see minimal change in the LOB.

- If a school district desires to increase its LOB above 30 percent, it will require a protest petition. The percentage for the protest petition was made consistent with capital outlay which is ten percent. Patrons have 40 days to gather signatures. Those districts that were previously approved for 33 percent will retain authority.

- LOB state aid is computed using the current year's budget as recommended by the Supreme Court.

- School districts must notify the State Board of Education by April 1 of each year if they want to increase their LOB percentage.

- All school districts must adopt a minimum of 15 percent LOB.

- Repeals authority for school districts to make expenditures for utilities and property/casualty insurance from capital outlay fund as recommended by the Supreme Court.

- Amends the bond cap to provide that any school district submitting a bond application in excess of $175 million, only $175 million will go against the cap. The cap is increased by the amount of bonds retired the preceding year plus the percentage increase in the Producers Price Index for the last five years.

- Clarifies accountability requirements.

- Amends the law to require that the proportionate share of the general fund made up by the at-risk weighting shall be applied to the LOB and transferred to the at-risk fund.

- Amends the law to require that the proportionate share of the general fund made up by the bilingual weighting shall be applied to the LOB and transferred to the bilingual fund.

- Provides a pilot program for improvement of mental health services for a few selected school districts.

ESTIMATED STATE AID INCREASES
Substitute for Senate Bill 423 Intended by Legislature – SF18-088

Program	2018-19	2019-20	2020-21	2021-22	2022-23
BASE	$ 4,900	$ 5,061	$ 5,222	$ 5,384	$ 5,545
General State Aid	106,460,111	95,000,000	95,000,000	95,000,000	95,000,000
Special Education State Aid	44,400,000	7,500,000	7,500,000	7,500,000	7,500,000
Four-Year-Old At-Risk	2,000,000	2,000,000	2,000,000	2,000,000	0
Supplemental General State Aid	35,000,000	1,000,000	1,000,000	8,600,000	13,000,000
Mental Health Pilot Program*	10,000,000	0	0	0	0
ACT WorkKeys	2,800,000				
Teacher Mentoring	500,000				
Adjustments*	(9,231,963)				
TOTAL	$ 191,928,148	$ 105,500,000	$ 105,500,000	$ 113,100,000	$ 115,500,000

*Adjustments—Reduction in new facilities weighting.

KSDE142025

Division of Fiscal and Administrative Services

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April 9, 2018

FROM: Dale M. Dennis, Deputy
         Commissioner of Education

         Craig Neuenswander, Director, School Finance

SUBJECT: Substitute for Senate Bill 423 as **INTENDED** by the Legislature

Attached is a computer printout (SF18-088) which provides the estimated effects of Substitute for Senate Bill 423 as **intended** by the Legislature. We have also provided a summary of the major provisions of this bill.

This computer printout does not reflect changes in supplemental general state aid (local option budget).

COLUMN EXPLANATION

Column   1 --   BASE enrollment

          2 --   2018-19 Estimated adjusted enrollment excluding special education
                  The new facilities weighting is based on the same weighting
                  for 2018-19 as 2017-18.

          3 --   2017-18 Estimated virtual state aid

          4 --   2017-18 Estimated computed general fund budget with BASE of $4,006

          5 --   2018-19 Estimated computed general fund budget with BASE of $4,900
                  (BASE of $4,900 times weighted enrollment (excluding special education)
                  less 15 percentage points of LOB (excluding special education))

          6 --   2018-19 Estimated general fund difference   (Column 5 – 4)

          7 --   2018-19 Estimated special education state aid increase

          8 --   2018-19 Estimated general fund increase including special education
                  (Column 6 + 7)

KSDE142026

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,925,538,613**	**106,411,552**	**44,400,245**	**150,811,797**
256	Allen	Marmaton Valley	282.8	541.9	0	2,175,585	2,257,013	81,428	37,638	119,066
257	Allen	Iola	1,239.0	1,865.1	184,810	7,740,896	7,952,951	212,055	153,753	365,808
258	Allen	Humboldt	592.0	967.0	879,950	4,833,487	4,907,505	74,018	70,926	144,944
365	Anderson	Garnett	1,003.5	1,537.3	0	6,199,074	6,402,854	203,780	87,480	291,260
479	Anderson	Crest	219.5	445.6	0	1,780,283	1,855,924	75,641	25,556	101,197
377	Atchison	Atchison Co Comm Schools	514.0	903.7	0	3,908,514	3,763,910	-144,604	85,037	-59,567
409	Atchison	Atchison Public Schools	1,702.0	2,384.7	10,000	9,568,931	9,942,275	373,344	195,152	568,496
254	Barber	Barber County North	473.0	804.9	0	3,229,792	3,352,408	122,616	59,062	181,678
255	Barber	South Barber	249.5	486.5	0	1,949,384	2,026,272	76,888	30,033	106,921
355	Barton	Ellinwood Public Schools	450.6	762.3	0	3,041,603	3,174,979	133,376	49,507	182,883
428	Barton	Great Bend	2,878.9	4,185.6	0	17,390,366	17,433,024	42,658	230,958	273,616
431	Barton	Hoisington	736.6	1,281.9	0	5,123,843	5,339,113	215,270	72,545	287,815
234	Bourbon	Fort Scott	1,858.5	2,625.3	25,000	10,508,286	10,959,374	451,088	127,681	578,769
235	Bourbon	Uniontown	437.0	807.5	0	3,308,179	3,363,237	55,058	40,142	95,200
415	Brown	Hiawatha	915.6	1,463.3	15,000	5,957,525	6,109,644	152,119	102,681	254,800
430	Brown	South Brown County	570.0	1,054.1	0	4,269,443	4,390,326	120,883	72,274	193,157
205	Butler	Bluestem	485.0	893.7	0	3,602,663	3,722,260	119,597	51,771	171,368
206	Butler	Remington-Whitewater	511.8	883.4	0	3,546,281	3,679,361	133,080	53,848	186,928
375	Butler	Circle	1,914.7	2,362.5	86,212	9,463,365	9,926,024	462,659	141,575	604,234
385	Butler	Andover	5,260.8	6,109.2	2,952,356	27,011,013	28,397,174	1,386,161	451,601	1,837,762
394	Butler	Rose Hill Public Schools	1,549.5	1,936.7	107,127	7,874,563	8,173,482	298,919	131,129	430,048
396	Butler	Douglass Public Schools	679.8	1,085.1	14,926	4,437,727	4,534,367	96,640	68,970	165,610
402	Butler	Augusta	2,172.6	2,717.1	14,180	10,911,000	11,330,901	419,901	162,273	582,174
490	Butler	El Dorado	1,903.8	2,617.1	45,830	10,547,509	10,946,051	398,542	145,330	543,872
492	Butler	Flinthills	269.7	516.9	0	2,077,966	2,152,888	74,922	30,218	105,140
284	Chase	Chase County	346.0	615.4	1,360	2,506,254	2,564,501	58,247	36,226	94,473
285	Chautauqua	Cedar Vale	182.5	386.1	0	1,548,857	1,608,106	59,249	17,654	76,903
286	Chautauqua	Chautauqua Co Community	364.2	695.2	680	2,862,944	2,896,188	33,244	39,358	72,602
404	Cherokee	Riverton	736.5	1,250.8	7,090	5,003,040	5,216,672	213,632	71,793	285,425
493	Cherokee	Columbus	962.0	1,571.7	0	6,309,698	6,546,130	236,432	103,493	339,925
499	Cherokee	Galena	835.0	1,368.0	18,545	5,411,601	5,716,265	304,664	78,284	382,948
508	Cherokee	Baxter Springs	973.0	1,561.2	130,000	6,517,356	6,632,398	115,042	97,829	212,871
103	Cheyenne	Cheylin	128.5	327.1	0	1,365,901	1,362,371	-3,530	12,776	9,246
297	Cheyenne	St Francis Comm Sch	281.5	511.4	0	2,041,621	2,129,981	88,360	20,421	108,781
219	Clark	Minneola	243.5	458.7	0	1,837,539	1,910,485	72,946	19,298	92,244
220	Clark	Ashland	210.5	439.0	0	1,734,348	1,828,435	94,087	16,517	110,604
379	Clay	Clay Center	1,329.2	1,847.2	30,635	7,512,443	7,724,223	211,780	123,404	335,184
333	Cloud	Concordia	1,088.7	1,625.8	0	6,483,951	6,771,457	287,506	91,283	378,789
334	Cloud	Southern Cloud	178.0	383.2	10,000	1,594,765	1,606,028	11,263	28,194	39,457
243	Coffey	Lebo-Waverly	423.0	729.9	0	2,989,437	3,040,033	50,596	47,563	98,159
244	Coffey	Burlington	856.0	1,329.2	0	5,297,189	5,536,118	238,929	125,116	364,045
245	Coffey	LeRoy-Gridley	200.5	419.0	0	1,755,032	1,745,135	-9,897	24,106	14,209
300	Comanche	Comanche County	319.0	597.8	0	2,463,675	2,489,837	26,162	45,146	71,308
462	Cowley	Central	311.7	594.7	0	2,382,740	2,476,925	94,185	29,489	123,674

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,613	106,411,552	44,400,245	150,811,797
463	Cowley	Udall	316.0	563.8	0	2,392,366	2,348,227	-44,139	32,992	-11,147
465	Cowley	Winfield	2,175.6	2,968.5	0	12,089,924	12,363,802	273,878	235,715	509,593
470	Cowley	Arkansas City	2,819.8	4,227.8	0	17,041,682	17,608,787	567,105	271,631	838,736
471	Cowley	Dexter	166.0	355.5	0	1,291,613	1,480,657	189,044	14,855	203,899
246	Crawford	Northeast	470.0	865.4	45,635	3,520,553	3,650,026	129,473	51,347	180,820
247	Crawford	Cherokee	491.0	963.9	10,000	4,039,546	4,024,643	-14,903	63,131	48,228
248	Crawford	Girard	1,014.0	1,601.1	10,000	6,451,518	6,678,581	227,063	97,423	324,486
249	Crawford	Frontenac Public Schools	962.5	1,401.2	7,778	5,511,910	5,843,776	331,866	86,463	418,329
250	Crawford	Pittsburg	3,004.3	4,264.6	276,105	17,373,674	18,038,164	664,490	275,117	939,607
294	Decatur	Oberlin	342.0	603.2	0	2,382,078	2,512,328	130,250	31,749	161,999
393	Dickinson	Solomon	314.0	557.6	0	2,253,770	2,322,404	68,634	32,972	101,606
435	Dickinson	Abilene	1,542.2	2,065.8	54,164	8,422,058	8,658,221	236,163	141,151	377,314
473	Dickinson	Chapman	1,085.0	1,634.4	0	6,563,153	6,807,276	244,123	101,106	345,229
481	Dickinson	Rural Vista	289.5	543.4	0	2,238,580	2,263,261	24,681	26,808	51,489
487	Dickinson	Herington	468.5	856.3	38,089	3,379,630	3,604,578	224,948	42,760	267,708
111	Doniphan	Doniphan West Schools	329.5	592.7	0	2,464,731	2,468,595	3,864	27,715	31,579
114	Doniphan	Riverside	596.0	1,054.1	35,000	4,311,403	4,425,326	113,923	61,835	175,758
429	Doniphan	Troy Public Schools	334.5	563.9	0	2,252,218	2,348,643	96,425	26,970	123,395
348	Douglas	Baldwin City	1,391.7	1,832.8	16,120	7,351,734	7,649,732	297,998	138,315	436,313
491	Douglas	Eudora	1,705.9	2,061.2	90,635	8,281,309	8,675,533	394,224	169,463	563,687
497	Douglas	Lawrence	10,739.3	13,970.2	5,391,082	61,407,779	63,576,965	2,169,186	1,267,536	3,436,722
347	Edwards	Kinsley-Offerle	334.5	644.0	0	2,615,694	2,682,260	66,566	36,752	103,318
502	Edwards	Lewis	125.5	297.9	0	1,134,152	1,240,753	106,601	13,421	120,022
282	Elk	West Elk	355.5	686.3	0	2,684,682	2,858,439	173,757	58,375	232,132
283	Elk	Elk Valley	110.0	283.0	2,127	1,169,871	1,180,822	10,951	23,955	34,906
388	Ellis	Ellis	431.1	705.0	0	2,861,857	2,936,325	74,468	34,436	108,904
432	Ellis	Victoria	287.0	491.5	0	1,987,571	2,047,097	59,526	22,628	82,154
489	Ellis	Hays	3,003.2	3,801.5	215,000	15,643,386	16,048,247	404,861	242,553	647,414
112	Ellsworth	Central Plains	486.4	869.3	142,535	3,640,970	3,763,169	122,199	39,166	161,365
327	Ellsworth	Ellsworth	645.0	1,047.8	0	4,173,784	4,364,087	190,303	55,646	245,949
363	Finney	Holcomb	983.0	1,530.6	0	6,197,468	6,374,949	177,481	53,602	231,083
457	Finney	Garden City	7,430.6	11,335.0	292,445	46,302,247	47,502,720	1,200,473	498,652	1,699,125
381	Ford	Spearville	354.0	584.9	0	2,346,852	2,436,108	89,256	27,340	116,596
443	Ford	Dodge City	6,836.3	11,317.6	38,360	45,869,845	47,176,164	1,306,319	531,197	1,837,516
459	Ford	Bucklin	229.9	464.0	15,000	1,859,612	1,947,560	87,948	16,925	104,873
287	Franklin	West Franklin	605.0	1,081.1	0	4,300,475	4,502,781	202,306	78,860	281,166
288	Franklin	Central Heights	545.1	1,037.2	20,000	4,258,494	4,339,938	81,444	37,370	118,814
289	Franklin	Wellsville	776.0	1,189.5	0	4,777,510	4,954,267	176,757	76,757	253,514
290	Franklin	Ottawa	2,411.4	3,315.9	35,850	13,351,524	13,846,573	495,049	239,896	734,945
475	Geary	Geary County Schools	7,929.2	10,343.0	112,090	43,380,909	43,190,685	-190,224	784,496	594,272
291	Gove	Grinnell Public Schools	79.5	182.5	0	816,126	760,112	-56,014	9,961	-46,053
292	Gove	Wheatland	112.0	267.7	0	1,077,858	1,114,970	37,112	14,528	51,640
293	Gove	Quinter Public Schools	298.5	504.4	0	2,022,734	2,100,826	78,092	35,662	113,754
281	Graham	Graham County	378.5	672.3	0	2,626,865	2,800,129	173,264	31,138	204,402

KSDE142028

SF18-088

				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				2016-17 or 2017-18	2018-19 Est.	2017-18 Est.	2017-18 Est.	2018-19 Est.	Est. Gen Fund (excl Sped)	2018-19 Est.	Est. Gen Fund (incl Sped)
				BASE Enrollment	Total ADJ FTE	Virtual	Computed Gen Fund	Computed Gen Fund	Difference	Special Ed Aid	Difference
USD #	County	District Name		(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	(Excl Sped & Extra Need) $4,006	(Excl Sped & Extra Need) $4,900	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		**STATE TOTALS**		**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,925,538,613**	**106,411,552**	**44,400,245**	**150,811,797**
214	Grant	Ulysses		1,651.5	2,428.6	86,915	10,056,767	10,202,034	145,267	90,389	235,656
102	Gray	Cimmaron-Ensign		647.0	1,085.8	0	4,340,496	4,522,357	181,861	49,321	231,182
371	Gray	Montezuma		199.0	431.4	61,270	1,814,764	1,858,051	43,287	13,691	56,978
476	Gray	Copeland		95.0	241.1	20,000	1,008,830	1,024,181	15,351	7,775	23,126
477	Gray	Ingalls		238.5	453.7	0	1,833,045	1,889,660	56,615	17,400	74,015
200	Greeley	Greeley County Schools		257.5	513.1	0	2,041,203	2,137,061	95,858	14,945	110,803
386	Greenwood	Madison-Virgil		223.5	446.4	0	1,819,737	1,859,256	39,519	37,719	77,238
389	Greenwood	Eureka		651.5	1,188.5	0	4,725,207	4,950,102	224,895	58,102	282,997
390	Greenwood	Hamilton		60.5	153.6	0	745,760	639,744	-106,016	13,616	-92,400
494	Hamilton	Syracuse		559.0	1,070.3	0	4,100,921	4,457,799	356,878	28,786	385,664
361	Harper	Anthony-Harper		811.1	1,436.6	53,286	5,874,505	6,036,725	162,220	117,966	280,186
511	Harper	Attica		176.5	359.6	0	1,398,617	1,497,734	99,117	20,682	119,799
369	Harvey	Burrton		240.0	471.8	0	1,926,959	1,965,047	38,088	24,045	62,133
373	Harvey	Newton		3,359.2	4,441.8	22,414	18,069,654	18,522,511	452,857	291,713	744,570
439	Harvey	Sedgwick Public Schools		477.0	770.9	0	3,089,896	3,210,798	120,902	45,556	166,458
440	Harvey	Halstead		765.5	1,244.2	0	4,967,943	5,182,093	214,150	64,636	278,786
460	Harvey	Hesston		808.1	1,173.4	0	4,666,003	4,887,211	221,208	63,464	284,672
374	Haskell	Sublette		445.2	856.5	13,400	3,503,101	3,580,722	77,621	25,326	102,947
507	Haskell	Satanta		300.0	611.5	0	2,475,062	2,546,897	71,835	18,004	89,839
227	Hodgeman	Hodgeman County Schools		297.0	526.6	0	2,132,936	2,193,289	60,353	21,671	82,024
335	Jackson	North Jackson		381.5	693.7	0	2,738,745	2,889,260	150,515	31,312	181,827
336	Jackson	Holton		1,090.0	1,744.9	171,800	7,093,926	7,439,308	345,382	91,538	436,920
337	Jackson	Royal Valley		831.6	1,376.9	0	5,639,248	5,734,788	95,540	87,929	183,469
338	Jefferson	Valley Falls		375.5	632.1	0	2,587,183	2,632,696	45,513	56,837	102,350
339	Jefferson	Jefferson County North		456.5	765.2	0	3,072,991	3,187,058	114,067	67,705	181,772
340	Jefferson	Jefferson West		856.0	1,298.4	0	5,282,013	5,407,836	125,823	114,520	240,343
341	Jefferson	Oskaloosa Public Schools		593.5	1,027.6	0	4,128,616	4,279,954	151,338	98,167	249,505
342	Jefferson	McLouth		475.6	800.8	0	3,155,852	3,335,332	179,480	77,127	256,607
343	Jefferson	Perry Public Schools		735.5	1,210.9	0	4,876,719	5,043,398	166,679	107,817	274,496
107	Jewell	Rock Hills		307.0	596.2	0	2,340,454	2,483,173	142,719	34,363	177,082
229	Johnson	Blue Valley		22,328.2	29,164.0	38,250	118,880,664	121,506,310	2,625,646	2,212,699	4,838,345
230	Johnson	Spring Hill		2,893.9	4,000.8	4,653,210	20,097,796	21,316,542	1,218,746	273,080	1,491,826
231	Johnson	Gardner Edgerton		5,903.5	7,440.2	0	29,420,370	30,988,433	1,568,063	614,084	2,182,147
232	Johnson	De Soto		7,263.5	8,800.1	5,850	35,307,318	36,658,266	1,350,948	490,980	1,841,928
233	Johnson	Olathe		29,117.5	40,779.5	0	162,117,213	169,846,617	7,729,404	2,775,415	10,504,819
512	Johnson	Shawnee Mission Pub Sch		27,071.3	35,599.2	0	145,879,501	148,270,668	2,391,167	1,904,459	4,295,626
215	Kearny	Lakin		645.5	1,105.9	74,445	4,441,782	4,680,518	238,736	33,450	272,186
216	Kearny	Deerfield		204.0	466.8	0	1,877,735	1,944,222	66,487	12,643	79,130
331	Kingman	Kingman - Norwich		918.2	1,486.4	116,085	6,038,149	6,306,941	268,792	126,523	395,315
332	Kingman	Cunningham		158.5	344.9	0	1,365,143	1,436,508	71,365	26,518	97,883
422	Kiowa	Kiowa County		246.0	469.1	525,610	2,441,635	2,479,411	37,776	32,527	70,303
474	Kiowa	Haviland		106.5	247.9	0	975,297	1,032,503	57,206	13,524	70,730
503	Labette	Parsons		1,282.9	1,993.2	5,000	7,997,310	8,306,678	309,368	118,832	428,200
504	Labette	Oswego		479.0	839.7	0	3,221,842	3,497,350	275,508	44,943	320,451

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			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			2016-17 or 2017-18	2018-19 Est.	2017-18 Est.	2017-18 Est.	2018-19 Est.	Est. Gen Fund (excl Sped)	2018-19 Est.	Est. Gen Fund (incl Sped)
			BASE Enrollment	Total ADJ FTE	Virtual	Computed Gen Fund	Computed Gen Fund	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	(Excl Sped & Extra Need) $4,006	(Excl Sped & Extra Need) $4,900	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,925,538,613**	**106,411,552**	**44,400,245**	**150,811,797**
505	Labette	Chetopa-St. Paul	420.5	742.7	7,090	3,081,077	3,100,435	19,358	45,589	64,947
506	Labette	Labette County	1,564.1	2,285.7	0	9,134,236	9,519,940	385,704	156,294	541,998
468	Lane	Healy Public Schools	67.0	154.9	0	691,023	645,158	-45,865	11,130	-34,735
482	Lane	Dighton	238.5	461.8	0	1,802,608	1,923,397	120,789	18,372	139,161
207	Leavenworth	Ft Leavenworth	1,857.0	2,133.6	0	8,128,136	8,886,444	758,308	146,806	905,114
449	Leavenworth	Easton	624.3	1,005.5	0	3,952,506	4,187,907	235,401	90,094	325,495
453	Leavenworth	Leavenworth	3,721.3	5,071.1	350,000	20,699,368	21,471,131	771,763	343,538	1,115,301
458	Leavenworth	Basehor-Linwood	2,422.5	2,940.8	808,330	12,252,663	13,056,762	804,099	195,404	999,503
464	Leavenworth	Tonganoxie	1,969.7	2,438.1	0	9,693,506	10,154,686	461,180	168,542	629,722
469	Leavenworth	Lansing	2,663.0	3,163.0	0	12,542,776	13,173,895	631,119	294,264	925,383
298	Lincoln	Lincoln	345.5	634.4	0	2,596,327	2,642,276	45,949	42,841	88,790
299	Lincoln	Sylvan Grove	243.8	505.7	0	2,029,459	2,106,240	76,781	24,431	101,212
344	Linn	Pleasanton	362.5	632.4	0	2,393,667	2,633,946	240,279	25,289	265,568
346	Linn	Jayhawk	580.0	1,064.5	10,709	4,179,247	4,444,351	265,104	61,452	326,556
362	Linn	Prairie View	907.4	1,498.2	0	6,007,153	6,240,003	232,850	133,558	366,408
274	Logan	Oakley	402.1	691.3	7,127	2,776,401	2,886,391	109,990	43,198	153,188
275	Logan	Triplains	64.5	154.3	0	673,196	642,659	-30,537	13,016	-17,521
251	Lyon	North Lyon County	391.0	734.7	0	3,092,730	3,060,025	-32,705	44,208	11,503
252	Lyon	Southern Lyon County	487.0	854.5	0	3,567,953	3,558,992	-8,961	53,317	44,356
253	Lyon	Emporia	4,510.4	6,564.5	10,000	26,215,202	27,351,142	1,135,940	340,528	1,476,468
397	Marion	Centre	201.5	448.8	699,570	2,554,780	2,568,822	14,042	41,709	55,751
398	Marion	Peabody-Burns	248.0	492.4	21,418	2,001,833	2,072,264	70,431	38,294	108,725
408	Marion	Marion-Florence	504.5	847.2	42,244	3,541,761	3,570,832	29,071	74,501	103,572
410	Marion	Durham-Hillsboro-Lehigh	571.0	938.0	27,637	3,809,185	3,934,407	125,222	78,809	204,031
411	Marion	Goessel	290.1	508.8	0	2,027,704	2,119,152	91,448	40,033	131,481
364	Marshall	Marysville	740.9	1,198.5	0	4,676,443	4,991,752	315,309	68,494	383,803
380	Marshall	Vermillion	565.5	932.7	0	3,688,367	3,884,695	196,328	28,481	224,809
498	Marshall	Valley Heights	401.0	720.5	0	2,880,125	3,000,882	120,757	37,215	157,972
400	McPherson	Smoky Valley	869.3	1,323.5	596,225	5,902,649	6,108,602	205,953	109,424	315,377
418	McPherson	McPherson	2,383.0	2,935.4	40,450	11,726,590	12,266,391	539,801	280,427	820,228
419	McPherson	Canton-Galva	342.2	609.5	0	2,599,783	2,538,567	-61,216	43,101	-18,115
423	McPherson	Moundridge	402.0	657.0	0	2,586,741	2,736,405	149,664	53,906	203,570
448	McPherson	Inman	422.5	703.3	0	2,832,186	2,929,244	97,058	50,468	147,526
225	Meade	Fowler	143.0	318.8	0	1,260,570	1,327,802	67,232	11,566	78,798
226	Meade	Meade	417.1	712.6	0	2,760,784	2,967,979	207,195	30,953	238,148
367	Miami	Osawatomie	1,128.5	1,791.8	0	7,250,054	7,462,847	212,793	205,999	418,792
368	Miami	Paola	2,034.5	2,638.4	30,000	10,531,781	11,018,936	487,155	189,590	676,745
416	Miami	Louisburg	1,694.9	2,064.9	85,386	8,320,906	8,685,694	364,788	124,304	489,092
272	Mitchell	Waconda	309.0	549.8	0	2,217,716	2,289,917	72,201	36,970	109,171
273	Mitchell	Beloit	780.2	1,213.4	0	4,968,115	5,053,811	85,696	102,074	187,770
436	Montgomery	Caney Valley	768.0	1,259.5	40,000	5,023,987	5,285,817	261,830	47,539	309,369
445	Montgomery	Coffeyville	1,743.9	2,677.5	132,850	10,843,307	11,284,637	441,330	135,404	576,734
446	Montgomery	Independence	2,006.3	2,858.8	0	11,395,943	11,906,902	510,959	147,575	658,534
447	Montgomery	Cherryvale	815.4	1,378.6	0	5,527,417	5,741,869	214,452	55,592	270,044

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USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,925,538,613**	**106,411,552**	**44,400,245**	**150,811,797**
417	Morris	Morris County	754.5	1,226.4	5,000	4,922,302	5,112,956	190,654	68,130	258,784
217	Morton	Rolla	132.5	300.6	0	1,392,421	1,251,999	-140,422	10,883	-129,539
218	Morton	Elkhart	462.4	810.5	3,813,832	7,159,799	7,189,564	29,765	29,390	59,155
113	Nemaha	Prairie Hills	1,100.8	1,630.8	0	6,728,399	6,792,282	63,883	89,141	153,024
115	Nemaha	Nemaha Central	569.7	942.2	0	3,793,499	3,924,263	130,764	40,189	170,953
101	Neosho	Erie-Galesburg	522.0	983.3	0	3,943,902	4,095,444	151,542	61,564	213,106
413	Neosho	Chanute Public Schools	1,831.7	2,612.2	4,254	10,395,748	10,884,067	488,319	211,587	699,906
106	Ness	Western Plains	108.8	285.8	0	1,171,819	1,190,357	18,538	8,858	27,396
303	Ness	Ness City	302.4	532.8	0	2,154,520	2,219,112	64,592	22,066	86,658
211	Norton	Norton Community Schools	675.1	1,096.9	0	4,539,257	4,568,588	29,331	86,238	115,569
212	Norton	Northern Valley	150.0	360.0	5,000	1,527,788	1,504,400	-23,388	21,041	-2,347
420	Osage	Osage City	671.5	1,082.9	27,090	4,365,286	4,537,368	172,082	82,212	254,294
421	Osage	Lyndon	433.0	724.5	5,000	2,906,067	3,022,542	116,475	50,723	167,198
434	Osage	Santa Fe Trail	1,001.4	1,583.7	12,335	6,353,088	6,608,445	255,357	145,431	400,788
454	Osage	Burlingame Public School	292.4	507.3	0	2,064,910	2,112,904	47,994	38,075	86,069
456	Osage	Marais Des Cygnes Valley	214.5	470.4	0	1,977,180	1,959,216	-17,964	29,923	11,959
392	Osborne	Osborne County	280.0	520.7	0	2,106,539	2,168,715	62,176	36,377	98,553
239	Ottawa	North Ottawa County	611.2	999.1	0	4,036,442	4,161,251	124,809	67,694	192,503
240	Ottawa	Twin Valley	592.1	1,008.1	0	4,004,187	4,198,736	194,549	54,256	248,805
495	Pawnee	Ft Larned	916.6	1,568.2	0	6,291,957	6,531,553	239,596	103,048	342,644
496	Pawnee	Pawnee Heights	143.5	315.8	22,725	1,290,713	1,338,032	47,319	14,415	61,734
110	Phillips	Thunder Ridge Schools	209.5	473.1	0	1,933,319	1,970,461	37,142	27,171	64,313
325	Phillips	Phillipsburg	620.0	996.4	0	3,945,290	4,150,006	204,716	73,528	278,244
326	Phillips	Logan	151.0	336.5	0	1,373,400	1,401,522	28,122	18,586	46,708
320	Pottawatomie	Wamego	1,501.5	1,896.1	40,000	7,735,414	7,937,256	201,842	152,438	354,280
321	Pottawatomie	Kaw Valley	1,156.0	1,655.4	0	6,650,991	6,894,741	243,750	151,854	395,604
322	Pottawatomie	Onaga-Havensville-Wheaton	297.5	540.0	0	2,197,808	2,249,100	51,292	28,577	79,869
323	Pottawatomie	Rock Creek	1,059.0	1,536.7	0	6,078,616	6,400,355	321,739	87,349	409,088
382	Pratt	Pratt	1,129.0	1,662.1	159,830	6,936,420	7,082,476	146,056	129,665	275,721
438	Pratt	Skyline Schools	410.0	699.1	0	2,794,068	2,911,751	117,683	51,810	169,493
105	Rawlins	Rawlins County	335.0	613.6	0	2,493,275	2,555,644	62,369	28,733	91,102
308	Reno	Hutchinson Public Schools	4,494.9	6,284.0	17,725	26,477,132	26,190,585	-286,547	424,662	138,115
309	Reno	Nickerson	1,104.0	1,766.8	96,530	7,292,452	7,455,252	162,800	121,865	284,665
310	Reno	Fairfield	287.0	613.5	0	2,501,777	2,555,227	53,450	33,362	86,812
311	Reno	Pretty Prairie	260.1	489.1	0	1,911,546	2,037,101	125,555	24,942	150,497
312	Reno	Haven Public Schools	825.0	1,409.1	271,905	5,915,316	6,140,806	225,490	90,670	316,160
313	Reno	Buhler	2,294.5	2,891.9	0	11,611,411	12,044,763	433,352	243,609	676,961
109	Republic	Republic County	511.0	908.7	5,000	3,632,789	3,789,735	156,946	44,263	201,209
426	Republic	Pike Valley	221.0	449.9	0	1,830,298	1,873,833	43,535	20,189	63,724
376	Rice	Sterling	505.1	830.5	0	3,416,181	3,459,032	42,851	59,643	102,494
401	Rice	Chase-Raymond	165.5	380.6	0	1,509,485	1,585,199	75,714	19,229	94,943
405	Rice	Lyons	814.7	1,424.0	0	5,684,955	5,930,960	246,005	86,680	332,685
444	Rice	Little River	310.0	544.4	0	2,212,565	2,267,426	54,861	38,246	93,107
378	Riley	Riley County	677.9	1,081.3	0	4,340,530	4,503,614	163,084	73,196	236,280

4/9/2018			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			2016-17 or 2017-18	2018-19 Est.	2017-18 Est.	2017-18 Est. Computed Gen Fund	2018-19 Est. Computed Gen Fund	Est. Gen Fund (excl Sped)	2018-19 Est.	Est. Gen Fund (incl Sped)
			BASE Enrollment	Total ADJ FTE	Virtual	(Excl Sped & Extra Need)	(Excl Sped & Extra Need)	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	$4,006	$4,900	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,613	106,411,552	44,400,245	150,811,797
383	Riley	Manhattan-Ogden	6,404.1	8,196.2	647,090	32,559,136	34,784,263	2,225,127	718,720	2,943,847
384	Riley	Blue Valley	215.5	433.2	0	1,746,328	1,804,278	57,950	28,501	86,451
269	Rooks	Palco	94.8	233.8	0	990,016	973,777	-16,239	12,624	-3,615
270	Rooks	Plainville	362.0	611.7	0	2,332,592	2,547,730	215,138	45,939	261,077
271	Rooks	Stockton	335.5	583.4	0	2,351,141	2,429,861	78,720	35,944	114,664
395	Rush	LaCrosse	289.0	541.5	0	2,173,150	2,255,347	82,197	26,438	108,635
403	Rush	Otis-Bison	241.5	490.7	79,395	1,987,777	2,123,160	135,383	31,909	167,292
399	Russell	Paradise	112.6	261.0	0	1,043,767	1,087,065	43,298	14,553	57,851
407	Russell	Russell County	848.2	1,356.8	0	5,362,614	5,651,072	288,458	70,940	359,398
305	Saline	Salina	7,198.8	10,089.9	76,746	40,480,143	42,101,179	1,621,036	690,057	2,311,093
306	Saline	Southeast Of Saline	691.0	1,095.3	0	4,426,870	4,561,924	135,054	62,773	197,827
307	Saline	Ell-Saline	460.0	777.3	15,000	3,148,781	3,252,454	103,673	44,268	147,941
466	Scott	Scott County	986.5	1,533.6	38,508	6,238,439	6,425,952	187,513	51,454	238,967
259	Sedgwick	Wichita	48,398.0	75,499.7	2,093,250	302,668,982	316,549,500	13,880,518	4,492,831	18,373,349
260	Sedgwick	Derby	6,906.3	8,907.6	78,060	35,226,952	37,178,214	1,951,262	560,489	2,511,751
261	Sedgwick	Haysville	5,643.7	7,753.1	0	30,523,863	32,291,661	1,767,798	535,313	2,303,111
262	Sedgwick	Valley Center Pub Sch	2,841.1	3,648.1	202,040	14,516,727	15,396,376	879,649	265,826	1,145,475
263	Sedgwick	Mulvane	1,751.8	2,149.6	0	8,655,051	8,953,084	298,033	161,492	459,525
264	Sedgwick	Clearwater	1,126.0	1,568.1	0	6,286,011	6,531,136	245,125	109,982	355,107
265	Sedgwick	Goddard	5,660.5	6,977.6	35,101	27,827,765	29,096,805	1,269,040	476,445	1,745,485
266	Sedgwick	Maize	6,948.7	8,473.7	1,830,000	35,202,932	37,122,960	1,920,028	624,748	2,544,776
267	Sedgwick	Renwick	1,851.0	2,211.3	0	8,974,107	9,210,064	235,957	164,843	400,800
268	Sedgwick	Cheney	789.7	1,260.2	0	5,037,244	5,248,733	211,489	72,403	283,892
480	Seward	Liberal	4,871.0	8,433.3	0	33,826,662	35,124,694	1,298,032	263,705	1,561,737
483	Seward	Kismet-Plains	689.0	1,475.0	0	5,957,413	6,143,375	185,962	57,546	243,508
345	Shawnee	Seaman	3,869.2	5,016.4	44,069	19,709,019	20,937,375	1,228,356	424,459	1,652,815
372	Shawnee	Silver Lake	710.1	1,069.4	0	4,214,860	4,454,051	239,191	57,031	296,222
437	Shawnee	Auburn Washburn	6,254.3	7,839.0	0	31,432,452	32,649,435	1,216,983	592,225	1,809,208
450	Shawnee	Shawnee Heights	3,493.0	4,503.3	26,020	18,131,524	18,782,264	650,740	315,355	966,095
501	Shawnee	Topeka Public Schools	13,356.0	20,209.7	277,700	81,697,245	84,451,100	2,753,855	1,586,954	4,340,809
412	Sheridan	Hoxie Community Schools	400.5	663.3	0	2,570,676	2,762,644	191,968	28,192	220,160
352	Sherman	Goodland	917.9	1,470.2	25,000	5,936,297	6,148,383	212,086	94,543	306,629
237	Smith	Smith Center	396.0	700.1	0	2,827,357	2,915,916	88,559	49,876	138,435
349	Stafford	Stafford	233.6	472.9	0	1,983,868	1,969,628	-14,240	32,662	18,422
350	Stafford	St John-Hudson	331.5	596.0	0	2,416,474	2,482,340	65,866	43,728	109,594
351	Stafford	Macksville	234.5	501.8	0	2,035,164	2,089,997	54,833	33,165	87,998
452	Stanton	Stanton County	437.5	816.7	0	3,247,952	3,401,555	153,603	25,752	179,355
209	Stevens	Moscow Public Schools	178.5	408.3	0	1,621,575	1,700,569	78,994	10,832	89,826
210	Stevens	Hugoton Public Schools	1,020.1	1,707.7	10,000	7,114,532	7,122,570	8,038	55,416	63,454
353	Sumner	Wellington	1,595.5	2,244.1	0	9,000,421	9,346,676	346,255	213,447	559,702
356	Sumner	Conway Springs	465.2	766.3	0	3,183,738	3,191,639	7,901	47,102	55,003
357	Sumner	Belle Plaine	627.0	1,040.0	20,000	4,110,875	4,351,600	240,725	74,202	314,927
358	Sumner	Oxford	370.9	648.3	278,775	2,465,656	2,978,944	513,288	41,473	554,761
359	Sumner	Argonia Public Schools	187.5	391.3	0	1,580,341	1,629,764	49,423	21,607	71,030

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,925,538,613**	**106,411,552**	**44,400,245**	**150,811,797**
360	Sumner	Caldwell	245.0	486.0	10,000	1,887,118	2,034,190	147,072	29,065	176,137
509	Sumner	South Haven	200.5	403.5	0	1,620,491	1,680,577	60,086	26,758	86,844
314	Thomas	Brewster	147.5	316.4	0	1,266,156	1,317,806	51,650	14,125	65,775
315	Thomas	Colby Public Schools	887.5	1,350.2	0	5,438,772	5,623,583	184,811	60,966	245,777
316	Thomas	Golden Plains	180.0	418.4	0	1,667,303	1,742,636	75,333	26,410	101,743
208	Trego	Wakeeney	382.5	659.5	0	2,669,974	2,746,817	76,843	48,039	124,882
329	Wabaunsee	Mill Creek Valley	447.0	773.3	0	3,080,435	3,220,794	140,359	46,596	186,955
330	Wabaunsee	Mission Valley	491.5	876.2	0	3,522,367	3,649,373	127,006	78,470	205,476
241	Wallace	Wallace County Schools	200.5	411.8	0	1,655,209	1,715,147	59,938	15,244	75,182
242	Wallace	Weskan	104.0	239.1	0	943,648	995,851	52,203	11,288	63,491
108	Washington	Washington Co. Schools	334.5	621.1	0	2,591,536	2,586,881	-4,655	33,254	28,599
223	Washington	Barnes	368.8	645.6	0	2,592,021	2,688,924	96,903	45,995	142,898
224	Washington	Clifton-Clyde	315.5	568.5	0	2,301,256	2,367,802	66,546	28,760	95,306
467	Wichita	Leoti	394.5	735.7	0	2,964,414	3,064,190	99,776	22,517	122,293
387	Wilson	Altoona-Midway	171.5	403.4	0	1,694,724	1,680,161	-14,563	21,635	7,072
461	Wilson	Neodesha	689.0	1,162.0	0	4,775,879	4,839,730	63,851	57,013	120,864
484	Wilson	Fredonia	686.5	1,153.0	8,885	4,493,552	4,811,130	317,578	49,688	367,266
366	Woodson	Woodson	465.5	876.4	10,000	3,471,573	3,660,206	188,633	54,200	242,833
202	Wyandotte	Turner-Kansas City	4,049.4	6,213.3	126,520	24,841,689	26,004,914	1,163,225	295,158	1,458,383
203	Wyandotte	Piper-Kansas City	2,267.3	2,738.3	25,000	10,609,487	11,430,019	820,532	241,319	1,061,851
204	Wyandotte	Bonner Springs	2,649.5	3,453.9	223,958	14,271,984	14,609,451	337,467	324,146	661,613
500	Wyandotte	Kansas City	21,576.3	35,256.3	542,030	140,137,870	147,384,519	7,246,649	1,578,769	8,825,418

SUBSTITUTE FOR SENATE BILL 423
AS **APPROVED** BY THE LEGISLATURE
MAJOR POLICY PROVISIONS
Computer Printout SF18-090

- Base aid for student excellence (BASE) will increase from $4,006 to $4,900 in 2018-19. The BASE will increase to $5,061 in 2019-20, to $5,222 in 2020-21, to $5,384 in 2021-22, and to $5,545 in 2022-23.

- The BASE includes 15 percent of the LOB (including special education).

- Career and technical education (CTE) weighting will be based upon current year in 2017-18 and thereafter.

- CTE weighting was scheduled to sunset July 1, 2019. The CTE study has been completed. This bill would delete the sunset.

- Bilingual education weighting will be based upon current year in 2017-18 and thereafter.

- School-based high-density at-risk pilot program is extended to July 1, 2020.

- The ten percent floor for computing free lunch for any school district offering grades K-12 is repealed.

- The special education funding will increase by $44.4 million in 2018-19 plus $7.5 million each year thereafter until 2022-23.

- Transportation formula for students transported over 2.5 miles has been clarified in statute and remains approximately the same dollar amount as computed in the prior year.

- Expands early childhood funding by increasing state aid for three- and four-year-old at-risk by $2,000,000.

- The LOB percentage has been reduced from 30 to 27.5 percent for those school districts that have a 30 percent authority but the BASE goes up to $4,900 to offset. The school districts with 33 percent LOB authority will be reduced to 30.5 percent and the BASE goes to $4,900 so districts should see minimal change in the LOB.

- If a school district desires to increase its LOB above 30 percent, it will require a protest petition. The percentage for the protest petition was made consistent with capital outlay which is ten percent. Patrons have 40 days to gather signatures. Those districts that were previously approved for 33 percent will retain authority.

- LOB state aid is computed using the current year's budget as recommended by the Supreme Court.

- School districts must notify the State Board of Education by April 1 of each year if they want to increase their LOB percentage.

- All school districts must adopt a minimum of 15 percent LOB.

- Repeals authority for school districts to make expenditures for utilities and property/casualty insurance from capital outlay fund as recommended by the Supreme Court.

- Amends the bond cap to provide that any school district submitting a bond application in excess of $175 million, only $175 million will go against the cap. The cap is increased by the amount of bonds retired the preceding year plus the percentage increase in the Producers Price Index for the last five years.

- Clarifies accountability requirements.

- Amends the law to require that the proportionate share of the general fund made up by the at-risk weighting shall be applied to the LOB and transferred to the at-risk fund.

- Amends the law to require that the proportionate share of the general fund made up by the bilingual weighting shall be applied to the LOB and transferred to the bilingual fund.

- Provides a pilot program for improvement of mental health services for a few selected school districts.

ESTIMATED STATE AID INCREASES
Substitute for Senate Bill 423 Approved by Legislature – SF18-090

Program	2018-19	2019-20	2020-21	2021-22	2022-23
BASE	$ 4,900	$ 5,061	$ 5,222	$ 5,384	$ 5,545
General State Aid	26,688,457	95,000,000	95,000,000	95,000,000	95,000,000
Special Education State Aid	44,400,000	7,500,000	7,500,000	7,500,000	7,500,000
Four-Year-Old At-Risk	2,000,000	2,000,000	2,000,000	2,000,000	0
Supplemental General State Aid	35,000,000	1,000,000	1,000,000	8,600,000	13,000,000
Mental Health Pilot Program*	10,000,000	0	0	0	0
ACT WorkKeys	2,800,000				
Teacher Mentoring	500,000				
Adjustments*	(9,231,963)				
TOTAL	$ 112,156,494	$ 105,500,000	$ 105,500,000	$ 113,100,000	$ 115,500,000

*Adjustments—Reduction in new facilities weighting.

KSDE142035

April 9, 2018

FROM: Dale M. Dennis, Deputy
Commissioner of Education

Craig Neuenswander, Director, School Finance

SUBJECT: Substitute for Senate Bill 423 as **APPROVED** by the Legislature

Attached is a computer printout (SF18-090) which provides the estimated effects of Substitute for Senate Bill 423 as **approved** by the Legislature. We have also provided a summary of the major provisions of this bill.

This computer printout does not reflect changes in supplemental general state aid (local option budget).

COLUMN EXPLANATION

Column   1 --   BASE enrollment

    2 --   2018-19 Estimated adjusted enrollment excluding special education
The new facilities weighting is based on the same weighting
for 2018-19 as 2017-18.

    3 --   2017-18 Estimated virtual state aid

    4 --   2017-18 Estimated computed general fund budget with BASE of $4,006

    5 --   2018-19 Estimated computed general fund budget with BASE of $4,900
(BASE of $4,900 times weighted enrollment (excluding special education)
less 15 percentage points of LOB (including special education))

    6 --   2018-19 Estimated general fund difference   (Column 5 – 4)

    7 --   2018-19 Estimated special education state aid increase

    8 --   2018-19 Estimated general fund increase including special education
(Column 6 + 7)

KSDE142036

KSDE142037 SF18-090

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,845,815,518	26,688,457	44,400,245	71,088,702
256	Allen	Marmaton Valley	282.8	541.9	0	2,175,585	2,182,631	7,046	37,638	44,684
257	Allen	Iola	1,239.0	1,865.1	184,810	7,740,896	7,651,601	-89,295	153,753	64,458
258	Allen	Humboldt	592.0	967.0	879,950	4,833,487	4,786,965	-46,522	70,926	24,404
365	Anderson	Garnett	1,003.5	1,537.3	0	6,199,074	6,242,624	43,550	87,480	131,030
479	Anderson	Crest	219.5	445.6	0	1,780,283	1,804,327	24,044	25,556	49,600
377	Atchison	Atchison Co Comm Schools	514.0	903.7	0	3,908,514	3,620,585	-287,929	85,037	-202,892
409	Atchison	Atchison Public Schools	1,702.0	2,384.7	10,000	9,568,931	9,593,812	24,881	195,152	220,033
254	Barber	Barber County North	473.0	804.9	0	3,229,792	3,254,065	24,273	59,062	83,335
255	Barber	South Barber	249.5	486.5	0	1,949,384	1,975,704	26,320	30,033	56,353
355	Barton	Ellinwood Public Schools	450.6	762.3	0	3,041,603	3,088,690	47,087	49,507	96,594
428	Barton	Great Bend	2,878.9	4,185.6	0	17,390,366	17,010,619	-379,747	230,958	-148,789
431	Barton	Hoisington	736.6	1,281.9	0	5,123,843	5,211,150	87,307	72,545	159,852
234	Bourbon	Fort Scott	1,858.5	2,625.3	25,000	10,508,286	10,757,837	249,551	127,681	377,232
235	Bourbon	Uniontown	437.0	807.5	0	3,308,179	3,299,586	-8,593	40,142	31,549
415	Brown	Hiawatha	915.6	1,463.3	15,000	5,957,525	5,922,660	-34,865	102,681	67,816
430	Brown	South Brown County	570.0	1,054.1	0	4,269,443	4,251,117	-18,326	72,274	53,948
205	Butler	Bluestem	485.0	893.7	0	3,602,663	3,623,035	20,372	51,771	72,143
206	Butler	Remington-Whitewater	511.8	883.4	0	3,546,281	3,586,604	40,323	53,848	94,171
375	Butler	Circle	1,914.7	2,362.5	86,212	9,463,365	9,668,260	204,895	141,575	346,470
385	Butler	Andover	5,260.8	6,109.2	2,952,356	27,011,013	27,628,364	617,351	451,601	1,068,952
394	Butler	Rose Hill Public Schools	1,549.5	1,936.7	107,127	7,874,563	7,936,004	61,441	131,129	192,570
396	Butler	Douglass Public Schools	679.8	1,085.1	14,926	4,437,727	4,407,947	-29,780	68,970	39,190
402	Butler	Augusta	2,172.6	2,717.1	14,180	10,911,000	11,027,273	116,273	162,273	278,546
490	Butler	El Dorado	1,903.8	2,617.1	45,830	10,547,509	10,626,032	78,523	145,330	223,853
492	Butler	Flinthills	269.7	516.9	0	2,077,966	2,098,425	20,459	30,218	50,677
284	Chase	Chase County	346.0	615.4	1,360	2,506,254	2,493,426	-12,828	36,226	23,398
285	Chautauqua	Cedar Vale	182.5	386.1	0	1,548,857	1,577,089	28,232	17,654	45,886
286	Chautauqua	Chautauqua Co Community	364.2	695.2	680	2,862,944	2,811,957	-50,987	39,358	-11,629
404	Cherokee	Riverton	736.5	1,250.8	7,090	5,003,040	5,096,573	93,533	71,793	165,326
493	Cherokee	Columbus	962.0	1,571.7	0	6,309,698	6,370,906	61,208	103,493	164,701
499	Cherokee	Galena	835.0	1,368.0	18,545	5,411,601	5,579,849	168,248	78,284	246,532
508	Cherokee	Baxter Springs	973.0	1,561.2	130,000	6,517,356	6,462,980	-54,376	97,829	43,453
103	Cheyenne	Cheylin	128.5	327.1	0	1,365,901	1,331,575	-34,326	12,776	-21,550
297	Cheyenne	St Francis Comm Sch	281.5	511.4	0	2,041,621	2,095,509	53,888	20,421	74,309
219	Clark	Minneola	243.5	458.7	0	1,837,539	1,868,590	31,051	19,298	50,349
220	Clark	Ashland	210.5	439.0	0	1,734,348	1,795,801	61,453	16,517	77,970
379	Clay	Clay Center	1,329.2	1,847.2	30,635	7,512,443	7,510,117	-2,326	123,404	121,078
333	Cloud	Concordia	1,088.7	1,625.8	0	6,483,951	6,570,802	86,851	91,283	178,134
334	Cloud	Southern Cloud	178.0	383.2	10,000	1,594,765	1,548,992	-45,773	28,194	-17,579
243	Coffey	Lebo-Waverly	423.0	729.9	0	2,989,437	2,953,009	-36,428	47,563	11,135
244	Coffey	Burlington	856.0	1,329.2	0	5,297,189	5,312,531	15,342	125,116	140,458
245	Coffey	LeRoy-Gridley	200.5	419.0	0	1,755,032	1,695,596	-59,436	24,106	-35,330
300	Comanche	Comanche County	319.0	597.8	0	2,463,675	2,421,849	-41,826	45,146	3,320
462	Cowley	Central	311.7	594.7	0	2,382,740	2,424,005	41,265	29,489	70,754

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,845,815,518**	**26,688,457**	**44,400,245**	**71,088,702**
463	Cowley	Udall	316.0	563.8	0	2,392,366	2,286,046	-106,320	32,992	-73,328
465	Cowley	Winfield	2,175.6	2,968.5	0	12,089,924	11,955,289	-134,635	235,715	101,080
470	Cowley	Arkansas City	2,819.8	4,227.8	0	17,041,682	17,143,532	101,850	271,631	373,481
471	Cowley	Dexter	166.0	355.5	0	1,291,613	1,450,228	158,615	14,855	173,470
246	Crawford	Northeast	470.0	865.4	45,635	3,520,553	3,561,311	40,758	51,347	92,105
247	Crawford	Cherokee	491.0	963.9	10,000	4,039,546	3,918,436	-121,110	63,131	-57,979
248	Crawford	Girard	1,014.0	1,601.1	10,000	6,451,518	6,514,823	63,305	97,423	160,728
249	Crawford	Frontenac Public Schools	962.5	1,401.2	7,778	5,511,910	5,694,718	182,808	86,463	269,271
250	Crawford	Pittsburg	3,004.3	4,264.6	276,105	17,373,674	17,556,077	182,403	275,117	457,520
294	Decatur	Oberlin	342.0	603.2	0	2,382,078	2,451,323	69,245	31,749	100,994
393	Dickinson	Solomon	314.0	557.6	0	2,253,770	2,261,105	7,335	32,972	40,307
435	Dickinson	Abilene	1,542.2	2,065.8	54,164	8,422,058	8,414,274	-7,784	141,151	133,367
473	Dickinson	Chapman	1,085.0	1,634.4	0	6,563,153	6,650,206	87,053	101,106	188,159
481	Dickinson	Rural Vista	289.5	543.4	0	2,238,580	2,196,817	-41,763	26,808	-14,955
487	Dickinson	Herington	468.5	856.3	38,089	3,379,630	3,524,316	144,686	42,760	187,446
111	Doniphan	Doniphan West Schools	329.5	592.7	0	2,464,731	2,377,529	-87,202	27,715	-59,487
114	Doniphan	Riverside	596.0	1,054.1	35,000	4,311,403	4,319,927	8,524	61,835	70,359
429	Doniphan	Troy Public Schools	334.5	563.9	0	2,252,218	2,291,240	39,022	26,970	65,992
348	Douglas	Baldwin City	1,391.7	1,832.8	16,120	7,351,734	7,405,712	53,978	138,315	192,293
491	Douglas	Eudora	1,705.9	2,061.2	90,635	8,281,309	8,379,548	98,239	169,463	267,702
497	Douglas	Lawrence	10,739.3	13,970.2	5,391,082	61,407,779	61,310,151	-97,628	1,267,536	1,169,908
347	Edwards	Kinsley-Offerle	334.5	644.0	0	2,615,694	2,619,344	3,650	36,752	40,402
502	Edwards	Lewis	125.5	297.9	0	1,134,152	1,217,674	83,522	13,421	96,943
282	Elk	West Elk	355.5	686.3	0	2,684,682	2,765,462	80,780	58,375	139,155
283	Elk	Elk Valley	110.0	283.0	2,127	1,169,871	1,129,519	-40,352	23,955	-16,397
388	Ellis	Ellis	431.1	705.0	0	2,861,857	2,870,469	8,612	34,436	43,048
432	Ellis	Victoria	287.0	491.5	0	1,987,571	2,001,895	14,324	22,628	36,952
489	Ellis	Hays	3,003.2	3,801.5	215,000	15,643,386	15,508,904	-134,482	242,553	108,071
112	Ellsworth	Central Plains	486.4	869.3	142,535	3,640,970	3,650,200	9,230	39,166	48,396
327	Ellsworth	Ellsworth	645.0	1,047.8	0	4,173,784	4,273,902	100,118	55,646	155,764
363	Finney	Holcomb	983.0	1,530.6	0	6,197,468	6,284,838	87,370	53,602	140,972
457	Finney	Garden City	7,430.6	11,335.0	292,445	46,302,247	46,608,960	306,713	498,652	805,365
381	Ford	Spearville	354.0	584.9	0	2,346,852	2,386,275	39,423	27,340	66,763
443	Ford	Dodge City	6,836.3	11,317.6	38,360	45,869,845	46,305,703	435,858	531,197	967,055
459	Ford	Bucklin	229.9	464.0	15,000	1,859,612	1,915,514	55,902	16,925	72,827
287	Franklin	West Franklin	605.0	1,081.1	0	4,300,475	4,348,505	48,030	78,860	126,890
288	Franklin	Central Heights	545.1	1,037.2	20,000	4,258,494	4,264,747	6,253	37,370	43,623
289	Franklin	Wellsville	776.0	1,189.5	0	4,777,510	4,816,822	39,312	76,757	116,069
290	Franklin	Ottawa	2,411.4	3,315.9	35,850	13,351,524	13,438,795	87,271	239,896	327,167
475	Geary	Geary County Schools	7,929.2	10,343.0	112,090	43,380,909	41,816,676	-1,564,233	784,496	-779,737
291	Gove	Grinnell Public Schools	79.5	182.5	0	816,126	743,795	-72,331	9,961	-62,370
292	Gove	Wheatland	112.0	267.7	0	1,077,858	1,083,218	5,360	14,528	19,888
293	Gove	Quinter Public Schools	298.5	504.4	0	2,022,734	2,038,498	15,764	35,662	51,426
281	Graham	Graham County	378.5	672.3	0	2,626,865	2,724,645	97,780	31,138	128,918

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			2016-17 or 2017-18	2018-19 Est.	2017-18 Est.	2017-18 Est.	2018-19 Est.	Est. Gen Fund (excl Sped)	2018-19 Est.	Est. Gen Fund (incl Speed)
			BASE Enrollment	Total ADJ FTE	Virtual	Computed Gen Fund	Computed Gen Fund	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	(Excl Sped & Extra Need) $4,006	(Excl Sped & Extra Need) $4,900	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,845,815,518**	**26,688,457**	**44,400,245**	**71,088,702**
214	Grant	Ulysses	1,651.5	2,428.6	86,915	10,056,767	10,033,572	-23,195	90,389	67,194
102	Gray	Cimmaron-Ensign	647.0	1,085.8	0	4,340,496	4,431,437	90,941	49,321	140,262
371	Gray	Montezuma	199.0	431.4	61,270	1,814,764	1,833,134	18,370	13,691	32,061
476	Gray	Copeland	95.0	241.1	20,000	1,008,830	1,008,158	-672	7,775	7,103
477	Gray	Ingalls	238.5	453.7	0	1,833,045	1,855,483	22,438	17,400	39,838
200	Greeley	Greeley County Schools	257.5	513.1	0	2,041,203	2,111,116	69,913	14,945	84,858
386	Greenwood	Madison-Virgil	223.5	446.4	0	1,819,737	1,800,382	-19,355	37,719	18,364
389	Greenwood	Eureka	651.5	1,188.5	0	4,725,207	4,857,492	132,285	58,102	190,387
390	Greenwood	Hamilton	60.5	153.6	0	745,760	614,460	-131,300	13,616	-117,684
494	Hamilton	Syracuse	559.0	1,070.3	0	4,100,921	4,409,730	308,809	28,786	337,595
361	Harper	Anthony-Harper	811.1	1,436.6	53,286	5,874,505	5,842,317	-32,188	117,966	85,778
511	Harper	Attica	176.5	359.6	0	1,398,617	1,463,850	65,233	20,682	85,915
369	Harvey	Burrton	240.0	471.8	0	1,926,959	1,923,519	-3,440	24,045	20,605
373	Harvey	Newton	3,359.2	4,441.8	22,414	18,069,654	17,996,030	-73,624	291,713	218,089
439	Harvey	Sedgwick Public Schools	477.0	770.9	0	3,089,896	3,126,714	36,818	45,556	82,374
440	Harvey	Halstead	765.5	1,244.2	0	4,967,943	5,067,580	99,637	64,636	164,273
460	Harvey	Hesston	808.1	1,173.4	0	4,666,003	4,768,729	102,726	63,464	166,190
374	Haskell	Sublette	445.2	856.5	13,400	3,503,101	3,529,272	26,171	25,326	51,497
507	Haskell	Satanta	300.0	611.5	0	2,475,062	2,509,265	34,203	18,004	52,207
227	Hodgeman	Hodgeman County Schools	297.0	526.6	0	2,132,936	2,142,059	9,123	21,671	30,794
335	Jackson	North Jackson	381.5	693.7	0	2,738,745	2,837,296	98,551	31,312	129,863
336	Jackson	Holton	1,090.0	1,744.9	171,800	7,093,926	7,272,978	179,052	91,538	270,590
337	Jackson	Royal Valley	831.6	1,376.9	0	5,639,248	5,581,173	-58,075	87,929	29,854
338	Jefferson	Valley Falls	375.5	632.1	0	2,587,183	2,543,247	-43,936	56,837	12,901
339	Jefferson	Jefferson County North	456.5	765.2	0	3,072,991	3,073,794	803	67,705	68,508
340	Jefferson	Jefferson West	856.0	1,298.4	0	5,282,013	5,227,467	-54,546	114,520	59,974
341	Jefferson	Oskaloosa Public Schools	593.5	1,027.6	0	4,128,616	4,108,184	-20,432	98,167	77,735
342	Jefferson	McLouth	475.6	800.8	0	3,155,852	3,211,778	55,926	77,127	133,053
343	Jefferson	Perry Public Schools	735.5	1,210.9	0	4,876,719	4,863,103	-13,616	107,817	94,201
107	Jewell	Rock Hills	307.0	596.2	0	2,340,454	2,423,050	82,596	34,363	116,959
229	Johnson	Blue Valley	22,328.2	29,164.0	38,250	118,880,664	117,634,844	-1,245,820	2,212,699	966,879
230	Johnson	Spring Hill	2,893.9	4,000.8	4,653,210	20,097,796	20,854,300	756,504	273,080	1,029,584
231	Johnson	Gardner Edgerton	5,903.5	7,440.2	0	29,420,370	29,980,160	559,790	614,084	1,173,874
232	Johnson	De Soto	7,263.5	8,800.1	5,850	35,307,318	35,862,555	555,237	490,980	1,046,217
233	Johnson	Olathe	29,117.5	40,779.5	0	162,117,213	165,002,453	2,885,240	2,775,415	5,660,655
512	Johnson	Shawnee Mission Pub Sch	27,071.3	35,599.2	0	145,879,501	143,743,656	-2,135,845	1,904,459	-231,386
215	Kearny	Lakin	645.5	1,105.9	74,445	4,441,782	4,614,295	172,513	33,450	205,963
216	Kearny	Deerfield	204.0	466.8	0	1,877,735	1,908,501	30,766	12,643	43,409
331	Kingman	Kingman - Norwich	918.2	1,486.4	116,085	6,038,149	6,095,408	57,259	126,523	183,782
332	Kingman	Cunningham	158.5	344.9	0	1,365,143	1,394,172	29,029	26,518	55,547
422	Kiowa	Kiowa County	246.0	469.1	525,610	2,441,635	2,427,594	-14,041	32,527	18,486
474	Kiowa	Haviland	106.5	247.9	0	975,297	1,005,529	30,232	13,524	43,756
503	Labette	Parsons	1,282.9	1,993.2	5,000	7,997,310	8,082,503	85,193	118,832	204,025
504	Labette	Oswego	479.0	839.7	0	3,221,842	3,422,674	200,832	44,943	245,775

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SF18-090

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Speed) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,845,815,518	26,688,457	44,400,245	71,088,702
505	Labette	Chetopa-St. Paul	420.5	742.7	7,090	3,081,077	3,006,943	-74,134	45,589	-28,545
506	Labette	Labette County	1,564.1	2,285.7	0	9,134,236	9,248,652	114,416	156,294	270,710
468	Lane	Healy Public Schools	67.0	154.9	0	691,023	625,166	-65,857	11,130	-54,727
482	Lane	Dighton	238.5	461.8	0	1,802,608	1,889,072	86,464	18,372	104,836
207	Leavenworth	Ft Leavenworth	1,857.0	2,133.6	0	8,128,136	8,625,592	497,456	146,806	644,262
449	Leavenworth	Easton	624.3	1,005.5	0	3,952,506	4,041,201	88,695	90,094	178,789
453	Leavenworth	Leavenworth	3,721.3	5,071.1	350,000	20,699,368	20,804,266	104,898	343,538	448,436
458	Leavenworth	Basehor-Linwood	2,422.5	2,940.8	808,330	12,252,663	12,750,928	498,265	195,404	693,669
464	Leavenworth	Tonganoxie	1,969.7	2,438.1	0	9,693,506	9,875,386	181,880	168,542	350,422
469	Leavenworth	Lansing	2,663.0	3,163.0	0	12,542,776	12,610,150	67,374	294,264	361,638
298	Lincoln	Lincoln	345.5	634.4	0	2,596,327	2,572,451	-23,876	42,841	18,965
299	Lincoln	Sylvan Grove	243.8	505.7	0	2,029,459	2,071,254	41,795	24,431	66,226
344	Linn	Pleasanton	362.5	632.4	0	2,393,667	2,582,716	189,049	25,289	214,338
346	Linn	Jayhawk	580.0	1,064.5	10,709	4,179,247	4,365,559	186,312	61,452	247,764
362	Linn	Prairie View	907.4	1,498.2	0	6,007,153	6,006,126	-1,027	133,558	132,531
274	Logan	Oakley	402.1	691.3	7,127	2,776,401	2,799,882	23,481	43,198	66,679
275	Logan	Triplains	64.5	154.3	0	673,196	622,814	-50,382	13,016	-37,366
251	Lyon	North Lyon County	391.0	734.7	0	3,092,730	2,989,024	-103,706	44,208	-59,498
252	Lyon	Southern Lyon County	487.0	854.5	0	3,567,953	3,468,073	-99,880	53,317	-46,563
253	Lyon	Emporia	4,510.4	6,564.5	10,000	26,215,202	26,784,898	569,696	340,528	910,224
397	Marion	Centre	201.5	448.8	699,570	2,554,780	2,493,190	-61,590	41,709	-19,881
398	Marion	Peabody-Burns	248.0	492.4	21,418	2,001,833	1,999,425	-2,408	38,294	35,886
408	Marion	Marion-Florence	504.5	847.2	42,244	3,541,761	3,445,661	-96,100	74,501	-21,599
410	Marion	Durham-Hillsboro-Lehigh	571.0	938.0	27,637	3,809,185	3,799,534	-9,651	78,809	69,158
411	Marion	Goessel	290.1	508.8	0	2,027,704	2,050,944	23,240	40,033	63,273
364	Marshall	Marysville	740.9	1,198.5	0	4,676,443	4,845,267	168,824	68,494	237,318
380	Marshall	Vermillion	565.5	932.7	0	3,688,367	3,826,116	137,749	28,481	166,230
498	Marshall	Valley Heights	401.0	720.5	0	2,880,125	2,917,680	37,555	37,215	74,770
400	McPherson	Smoky Valley	869.3	1,323.5	596,225	5,902,649	5,925,587	22,938	109,424	132,362
418	McPherson	McPherson	2,383.0	2,935.4	40,450	11,726,590	11,766,811	40,221	280,427	320,648
419	McPherson	Canton-Galva	342.2	609.5	0	2,599,783	2,464,406	-135,377	43,101	-92,276
423	McPherson	Moundridge	402.0	657.0	0	2,586,741	2,646,882	60,141	53,906	114,047
448	McPherson	Inman	422.5	703.3	0	2,832,186	2,842,514	10,328	50,468	60,796
225	Meade	Fowler	143.0	318.8	0	1,260,570	1,301,930	41,360	11,566	52,926
226	Meade	Meade	417.1	712.6	0	2,760,784	2,901,314	140,530	30,953	171,483
367	Miami	Osawatomie	1,128.5	1,791.8	0	7,250,054	7,130,480	-119,574	205,999	86,425
368	Miami	Paola	2,034.5	2,638.4	30,000	10,531,781	10,686,275	154,494	189,590	344,084
416	Miami	Louisburg	1,694.9	2,064.9	85,386	8,320,906	8,436,676	115,770	124,304	240,074
272	Mitchell	Waconda	309.0	549.8	0	2,217,716	2,228,838	11,122	36,970	48,092
273	Mitchell	Beloit	780.2	1,213.4	0	4,968,115	4,886,525	-81,590	102,074	20,484
436	Montgomery	Caney Valley	768.0	1,259.5	40,000	5,023,987	5,200,484	176,497	47,539	224,036
445	Montgomery	Coffeyville	1,743.9	2,677.5	132,850	10,843,307	11,019,817	176,510	135,404	311,914
446	Montgomery	Independence	2,006.3	2,858.8	0	11,395,943	11,664,499	268,556	147,575	416,131
447	Montgomery	Cherryvale	815.4	1,378.6	0	5,527,417	5,637,940	110,523	55,592	166,115

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase $4,900	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,845,815,518	26,688,457	44,400,245	71,088,702
417	Morris	Morris County	754.5	1,226.4	5,000	4,922,302	5,003,147	80,845	68,130	148,975
217	Morton	Rolla	132.5	300.6	0	1,392,421	1,227,597	-164,824	10,883	-153,941
218	Morton	Elkhart	462.4	810.5	3,813,832	7,159,799	7,122,459	-37,340	29,390	-7,950
113	Nemaha	Prairie Hills	1,100.8	1,630.8	0	6,728,399	6,610,222	-118,177	89,141	-29,036
115	Nemaha	Nemaha Central	569.7	942.2	0	3,793,499	3,828,345	34,846	40,189	75,035
101	Neosho	Erie-Galesburg	522.0	983.3	0	3,943,902	3,974,463	30,561	61,564	92,125
413	Neosho	Chanute Public Schools	1,831.7	2,612.2	4,254	10,395,748	10,518,478	122,730	211,587	334,317
106	Ness	Western Plains	108.8	285.8	0	1,171,819	1,166,322	-5,497	8,858	3,361
303	Ness	Ness City	302.4	532.8	0	2,154,520	2,180,598	26,078	22,066	48,144
211	Norton	Norton Community Schools	675.1	1,096.9	0	4,539,257	4,420,780	-118,477	86,238	-32,239
212	Norton	Northern Valley	150.0	360.0	5,000	1,527,788	1,464,122	-63,666	21,041	-42,625
420	Osage	Osage City	671.5	1,082.9	27,090	4,365,286	4,394,631	29,345	82,212	111,557
421	Osage	Lyndon	433.0	724.5	5,000	2,906,067	2,933,460	27,393	50,723	78,116
434	Osage	Santa Fe Trail	1,001.4	1,583.7	12,335	6,353,088	6,370,011	16,923	145,431	162,354
454	Osage	Burlingame Public School	292.4	507.3	0	2,064,910	2,046,534	-18,376	38,075	19,699
456	Osage	Marais Des Cygnes Valley	214.5	470.4	0	1,977,180	1,902,915	-74,265	29,923	-44,342
392	Osborne	Osborne County	280.0	520.7	0	2,106,539	2,101,904	-4,635	36,377	31,742
239	Ottawa	North Ottawa County	611.2	999.1	0	4,036,442	4,055,044	18,602	67,694	86,296
240	Ottawa	Twin Valley	592.1	1,008.1	0	4,004,187	4,099,438	95,251	54,256	149,507
495	Pawnee	Ft Larned	916.6	1,568.2	0	6,291,957	6,343,099	51,142	103,048	154,190
496	Pawnee	Pawnee Heights	143.5	315.8	22,725	1,290,713	1,310,763	20,050	14,415	34,465
110	Phillips	Thunder Ridge Schools	209.5	473.1	0	1,933,319	1,917,174	-16,145	27,171	11,026
325	Phillips	Phillipsburg	620.0	996.4	0	3,945,290	4,020,719	75,429	73,528	148,957
326	Phillips	Logan	151.0	336.5	0	1,373,400	1,365,728	-7,672	18,586	10,914
320	Pottawatomie	Wamego	1,501.5	1,896.1	40,000	7,735,414	7,671,774	-63,640	152,438	88,798
321	Pottawatomie	Kaw Valley	1,156.0	1,655.4	0	6,650,991	6,660,349	9,358	151,854	161,212
322	Pottawatomie	Onaga-Havensville-Wheaton	297.5	540.0	0	2,197,808	2,195,151	-2,657	28,577	25,920
323	Pottawatomie	Rock Creek	1,059.0	1,536.7	0	6,078,616	6,256,810	178,194	87,349	265,543
382	Pratt	Pratt	1,129.0	1,662.1	159,830	6,936,420	6,864,769	-71,651	129,665	58,014
438	Pratt	Skyline Schools	410.0	699.1	0	2,794,068	2,827,814	33,746	51,810	85,556
105	Rawlins	Rawlins County	335.0	613.6	0	2,493,275	2,501,989	8,714	28,733	37,447
308	Reno	Hutchinson Public Schools	4,494.9	6,284.0	17,725	26,477,132	25,411,338	-1,065,794	424,662	-641,132
309	Reno	Nickerson	1,104.0	1,766.8	96,530	7,292,452	7,249,819	-42,633	121,865	79,232
310	Reno	Fairfield	287.0	613.5	0	2,501,777	2,495,839	-5,938	33,362	27,424
311	Reno	Pretty Prairie	260.1	489.1	0	1,911,546	1,991,899	80,353	24,942	105,295
312	Reno	Haven Public Schools	825.0	1,409.1	271,905	5,915,316	5,978,298	62,982	90,670	153,652
313	Reno	Buhler	2,294.5	2,891.9	0	11,611,411	11,634,633	23,222	243,609	266,831
109	Republic	Republic County	511.0	908.7	5,000	3,632,789	3,687,864	55,075	44,263	99,338
426	Republic	Pike Valley	221.0	449.9	0	1,830,298	1,825,323	-4,975	20,189	15,214
376	Rice	Sterling	505.1	830.5	0	3,416,181	3,347,239	-68,942	59,643	-9,299
401	Rice	Chase-Raymond	165.5	380.6	0	1,509,485	1,548,669	39,184	19,229	58,413
405	Rice	Lyons	814.7	1,424.0	0	5,684,955	5,768,231	83,276	86,680	169,956
444	Rice	Little River	310.0	544.4	0	2,212,565	2,194,587	-17,978	38,246	20,268
378	Riley	Riley County	677.9	1,081.3	0	4,340,530	4,380,943	40,413	73,196	113,609

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,845,815,518**	**26,688,457**	**44,400,245**	**71,088,702**
383	Riley	Manhattan-Ogden	6,404.1	8,196.2	647,090	32,559,136	33,559,385	1,000,249	718,720	1,718,969
384	Riley	Blue Valley	215.5	433.2	0	1,746,328	1,758,267	11,939	28,501	40,440
269	Rooks	Palco	94.8	233.8	0	990,016	937,982	-52,034	12,624	-39,410
270	Rooks	Plainville	362.0	611.7	0	2,332,592	2,467,248	134,656	45,939	180,595
271	Rooks	Stockton	335.5	583.4	0	2,351,141	2,367,092	15,951	35,944	51,895
395	Rush	LaCrosse	289.0	541.5	0	2,173,150	2,194,636	21,486	26,438	47,924
403	Rush	Otis-Bison	241.5	490.7	79,395	1,987,777	2,070,902	83,125	31,909	115,034
399	Russell	Paradise	112.6	261.0	0	1,043,767	1,058,253	14,486	14,553	29,039
407	Russell	Russell County	848.2	1,356.8	0	5,362,614	5,508,335	145,721	70,940	216,661
305	Saline	Salina	7,198.8	10,089.9	76,746	40,480,143	40,889,679	409,536	690,057	1,099,593
306	Saline	Southeast Of Saline	691.0	1,095.3	0	4,426,870	4,453,879	27,009	62,773	89,782
307	Saline	Ell-Saline	460.0	777.3	15,000	3,148,781	3,182,409	33,628	44,268	77,896
466	Scott	Scott County	986.5	1,533.6	38,508	6,238,439	6,337,384	98,945	51,454	150,399
259	Sedgwick	Wichita	48,398.0	75,499.7	2,093,250	302,668,982	308,483,463	5,814,481	4,492,831	10,307,312
260	Sedgwick	Derby	6,906.3	8,907.6	78,060	35,226,952	36,220,288	993,336	560,489	1,553,825
261	Sedgwick	Haysville	5,643.7	7,753.1	0	30,523,863	31,395,035	871,172	535,313	1,406,485
262	Sedgwick	Valley Center Pub Sch	2,841.1	3,648.1	202,040	14,516,727	14,953,465	436,738	265,826	702,564
263	Sedgwick	Mulvane	1,751.8	2,149.6	0	8,655,051	8,677,532	22,481	161,492	183,973
264	Sedgwick	Clearwater	1,126.0	1,568.1	0	6,286,011	6,337,978	51,967	109,982	161,949
265	Sedgwick	Goddard	5,660.5	6,977.6	35,101	27,827,765	28,267,651	439,886	476,445	916,331
266	Sedgwick	Maize	6,948.7	8,473.7	1,830,000	35,202,932	36,087,786	884,854	624,748	1,509,602
267	Sedgwick	Renwick	1,851.0	2,211.3	0	8,974,107	8,910,993	-63,114	164,843	101,729
268	Sedgwick	Cheney	789.7	1,260.2	0	5,037,244	5,120,549	83,305	72,403	155,708
480	Seward	Liberal	4,871.0	8,433.3	0	33,826,662	34,632,612	805,950	263,705	1,069,655
483	Seward	Kismet-Plains	689.0	1,475.0	0	5,957,413	6,053,999	96,586	57,546	154,132
345	Shawnee	Seaman	3,869.2	5,016.4	44,069	19,709,019	20,254,119	545,100	424,459	969,559
372	Shawnee	Silver Lake	710.1	1,069.4	0	4,214,860	4,351,077	136,217	57,031	193,248
437	Shawnee	Auburn Washburn	6,254.3	7,839.0	0	31,432,452	31,610,659	178,207	592,225	770,432
450	Shawnee	Shawnee Heights	3,493.0	4,503.3	26,020	18,131,524	18,247,919	116,395	315,355	431,750
501	Shawnee	Topeka Public Schools	13,356.0	20,209.7	277,700	81,697,245	81,654,352	-42,893	1,586,954	1,544,061
412	Sheridan	Hoxie Community Schools	400.5	663.3	0	2,570,676	2,700,757	130,081	28,192	158,273
352	Sherman	Goodland	917.9	1,470.2	25,000	5,936,297	5,979,480	43,183	94,543	137,726
237	Smith	Smith Center	396.0	700.1	0	2,827,357	2,817,647	-9,710	49,876	40,166
349	Stafford	Stafford	233.6	472.9	0	1,983,868	1,913,695	-70,173	32,662	-37,511
350	Stafford	St John-Hudson	331.5	596.0	0	2,416,474	2,406,047	-10,427	43,728	33,301
351	Stafford	Macksville	234.5	501.8	0	2,035,164	2,036,048	884	33,165	34,049
452	Stanton	Stanton County	437.5	816.7	0	3,247,952	3,355,397	107,445	25,752	133,197
209	Stevens	Moscow Public Schools	178.5	408.3	0	1,621,575	1,678,005	56,430	10,832	67,262
210	Stevens	Hugoton Public Schools	1,020.1	1,707.7	10,000	7,114,532	7,019,156	-95,376	55,416	-39,960
353	Sumner	Wellington	1,595.5	2,244.1	0	9,000,421	8,959,037	-41,384	213,447	172,063
356	Sumner	Conway Springs	465.2	766.3	0	3,183,738	3,106,012	-77,726	47,102	-30,624
357	Sumner	Belle Plaine	627.0	1,040.0	20,000	4,110,875	4,189,018	78,143	74,202	152,345
358	Sumner	Oxford	370.9	648.3	278,775	2,465,656	2,895,595	429,939	41,473	471,412
359	Sumner	Argonia Public Schools	187.5	391.3	0	1,580,341	1,588,825	8,484	21,607	30,091

USD #	County	District Name	Col 1 2016-17 or 2017-18 BASE Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total ADJ FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,900	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,845,815,518	26,688,457	44,400,245	71,088,702
360	Sumner	Caldwell	245.0	486.0	10,000	1,887,118	1,979,800	92,682	29,065	121,747
509	Sumner	South Haven	200.5	403.5	0	1,620,491	1,627,878	7,387	26,758	34,145
314	Thomas	Brewster	147.5	316.4	0	1,266,156	1,293,771	27,615	14,125	41,740
315	Thomas	Colby Public Schools	887.5	1,350.2	0	5,438,772	5,445,345	6,573	60,966	67,539
316	Thomas	Golden Plains	180.0	418.4	0	1,667,303	1,684,938	17,635	26,410	44,045
208	Trego	Wakeeney	382.5	659.5	0	2,669,974	2,660,308	-9,666	48,039	38,373
329	Wabaunsee	Mill Creek Valley	447.0	773.3	0	3,080,435	3,134,873	54,438	46,596	101,034
330	Wabaunsee	Mission Valley	491.5	876.2	0	3,522,367	3,519,939	-2,428	78,470	76,042
241	Wallace	Wallace County Schools	200.5	411.8	0	1,655,209	1,689,201	33,992	15,244	49,236
242	Wallace	Weskan	104.0	239.1	0	943,648	973,801	30,153	11,288	41,441
108	Washington	Washington Co. Schools	334.5	621.1	0	2,591,536	2,495,594	-95,942	33,254	-62,688
223	Washington	Barnes	368.8	645.6	0	2,592,021	2,613,513	21,492	45,995	67,487
224	Washington	Clifton-Clyde	315.5	568.5	0	2,301,256	2,312,016	10,760	28,760	39,520
467	Wichita	Leoti	394.5	735.7	0	2,964,414	3,018,694	54,280	22,517	76,797
387	Wilson	Altoona-Midway	171.5	403.4	0	1,694,724	1,637,016	-57,708	21,635	-36,073
461	Wilson	Neodesha	689.0	1,162.0	0	4,775,879	4,738,300	-37,579	57,013	19,434
484	Wilson	Fredonia	686.5	1,153.0	8,885	4,493,552	4,701,468	207,916	49,688	257,604
366	Woodson	Woodson	465.5	876.4	10,000	3,471,573	3,569,213	97,640	54,200	151,840
202	Wyandotte	Turner-Kansas City	4,049.4	6,213.3	126,520	24,841,689	25,451,974	610,285	295,158	905,443
203	Wyandotte	Piper-Kansas City	2,267.3	2,738.3	25,000	10,609,487	11,068,473	458,986	241,319	700,305
204	Wyandotte	Bonner Springs	2,649.5	3,453.9	223,958	14,271,984	14,047,176	-224,808	324,146	99,338
500	Wyandotte	Kansas City	21,576.3	35,256.3	542,030	140,137,870	144,583,287	4,445,417	1,578,769	6,024,186

Appendix 20:
What Does S.B. 423 Provide?

      Appendix 20 is a demonstrative exhibit showing how Plaintiffs calculated inflation in their exhibits. The information used to create Appendix 20 is based on S.B. 423. The inflation was calculated at a 2.1% rate based on current K-12 spending ($4.652 billion). *See* Appx. 46: Inflation. It is appropriate for this Court to take judicial notice of this revenue estimate, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

What does SB423 + SB61 provide?

Includes SB19 second year			
	SB423 + SB61 as adopted		
		Less $98M inflation per year= 2.1%	
	KSDE SF18-102		
FY19	$191,905,000	$191,905,000	
FY20	$109,495,000	$11,495,000	
FY21	$112,495,000	$14,495,000	
FY22	$113,795,000	$15,795,000	
FY23	$116,195,000	$18,195,000	
Five year total	**$643,885,000**	**$251,885,000**	
		Inflation adjusted amounts at 2.1%	
Inflation			
Current K-12 spending (Taylor p. 69)	$4,652,000,000		
At 2.1% US City for 2017	$97,692,000		

Appendix 21:
April 30, 2018 Memo regarding 2018 House Substitute for Senate Bill 61

The April 30, 2018 Memorandum is publicly available at: http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF18-102--HS%20for%20SB%2061--Major%20Provisions--4-30-18.pdf. It is appropriate for this Court to take judicial notice of this Memorandum regarding 2018 House Substitute for Senate Bill 61, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Division of Fiscal and Administrative Services

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 354
Topeka, Kansas 66612-1212

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April 30, 2018

FROM: Dale M. Dennis, Deputy
          Commissioner of Education

          Craig Neuenswander, Director, School Finance

SUBJECT: School Finance Proposed Plan—**2018 House Substitute for Senate Bill 61**

Attached is a computer printout (SF18-102) which provides the estimated effects of 2018 House Substitute for Senate Bill 61. We have also provided a summary of the major provisions of this bill.

This computer printout does not reflect changes in supplemental general state aid (local option budget).

COLUMN EXPLANATION

Column   1 --   Estimated adjusted enrollment

           2 --   2018-19 Estimated weighted enrollment excluding special education
                    The new facilities weighting is based on the same weighting
                    for 2018-19 as 2017-18.

           3 --   2018-19 Estimated virtual state aid

           4 --   2017-18 Estimated computed general fund budget with BASE of $4,006

           5 --   2018-19 Estimated computed general fund budget with BASE of $4,165

           6 --   2018-19 Estimated general fund difference   (Column 5 – 4)

           7 --   2018-19 Estimated special education state aid increase

           8 --   2018-19 Estimated general fund increase including special education

PROPOSED SCHOOL FINANCE PLAN
HOUSE SUBSTITUTE FOR SENATE BILL 61
MAJOR POLICY PROVISIONS
Computer Printout SF18-102

- Base aid for student excellence (BASE) will increase from $4,006 to $4,165 in 2018-19. Current law provides a BASE of $4,128 for 2018-19. Beginning in 2019-20, the BASE will increase to $4,302, increase to $4,439 in 2020-21, increase to $4,576 in 2021-22, and to $4,713 in 2022-23. Following 2022-23, the BASE will increase by the CPI.

- Career and technical education (CTE) weighting will be based upon current year in 2017-18 and thereafter.

- CTE weighting was scheduled to sunset July 1, 2019. The CTE study has been completed. This bill would delete the sunset.

- Bilingual education weighting will be based upon current year in 2017-18 and thereafter.

- School-based high-density at-risk pilot program is extended to July 1, 2020.

- The ten percent floor for computing free lunch for any school district offering grades K-12 is repealed.

- The special education funding will increase by $44.4 million in 2018-19 plus $7.5 million each year thereafter until 2022-23.

- Transportation formula for students transported over 2.5 miles has been clarified in statute and remains approximately the same dollar amount as computed in the prior year with a minor adjustment to cost allocation.

- Expands early childhood funding by increasing state aid for three- and four-year-old at-risk by $2,000,000.

- To increase the local option budget (LOB) above 30 percent, school districts must publish a resolution and give the patrons the right to petition and vote. The percentage for the protest petition was made consistent with capital outlay which is ten percent. Patrons have 40 days to gather signatures. Those districts that were previously approved for 33 percent will retain authority.

- LOB state aid is computed using the current year's budget as recommended by the Supreme Court.

- Provides for a minimum LOB of 15 percent.

- School districts must notify the State Board of Education by April 1 of each year if they want to increase their LOB percentage.

- Increases the LOB BASE of $4,490 by the CPI beginning in 2019-20.

- Repeals provision that would count 15 percentage points of LOB in general fund and increase BASE to $4,900.

- Repeals authority for school districts to make expenditures for utilities and property/casualty insurance from capital outlay fund as recommended by the Supreme Court.

- Amends the bond cap to provide that any school district submitting a bond application in excess of $175 million, only $175 million will go against the cap. The cap is increased by the amount of bonds retired the preceding year plus the percentage increase in the Producers Price Index for the last five years.

- Clarifies accountability requirements.

- Amends the law to require that the proportionate share of the general fund weighting for at-risk shall be applied to the LOB and such amount transferred to the at-risk fund.

- Amends the law to require that the proportionate share of the general fund weighting for bilingual shall be applied to the LOB and such amount transferred to the bilingual fund.

- Provides a pilot program for improvement of mental health services for a few selected school districts.

- Reinstates the grandfather clause for special education (guarantees amount received in 2008-09).

ESTIMATED STATE AID INCREASES
House Substitute for Senate Bill 61 – SF18-102

Program	2018-19	2019-20	2020-21	2021-22	2022-23
BASE	$ 4,165	$ 4,302	$ 4,439	$ 4,576	$ 4,713
General State Aid	107,705,000	95,695,000	95,695,000	95,695,000	95,695,000
Special Education State Aid	44,400,000	7,500,000	7,500,000	7,500,000	7,500,000
Four-Year-Old At-Risk	2,000,000	2,000,000	2,000,000	2,000,000	0
Supplemental General State Aid	35,000,000	7,300,000	7,300,000	8,600,000	13,000,000
Mental Health Pilot Program*	7,500,000	0	0	0	0
ACT/WorkKeys	2,800,000				
Teacher Mentoring	500,000				
Adjustments**	(8,000,000)	(3,000,000)			
TOTAL	191,905,000	109,495,000	112,495,000	113,795,000	116,195,000

 *The Committee also approved $2.5 million to establish a data system for the mental health pilot program.
**Adjustments—Reduction in new facilities weighting.

USD #	County	District Name	Col 1 2016-17 or 2017-18 Est. Adj. Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total WTD FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,165	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,761	106,411,700	44,400,245	150,811,945
256	Allen	Marmaton Valley	282.8	541.9	0	2,175,585	2,257,014	81,429	37,638	119,067
257	Allen	Iola	1,239.0	1,865.1	184,810	7,740,896	7,952,952	212,056	153,753	365,809
258	Allen	Humboldt	592.0	967.0	879,950	4,833,487	4,907,505	74,018	70,926	144,944
365	Anderson	Garnett	1,003.5	1,537.3	0	6,199,074	6,402,855	203,781	87,480	291,261
479	Anderson	Crest	219.5	445.6	0	1,780,283	1,855,924	75,641	25,556	101,197
377	Atchison	Atchison Co Comm Schools	514.0	903.7	0	3,908,514	3,763,911	-144,603	85,037	-59,566
409	Atchison	Atchison Public Schools	1,702.0	2,384.7	10,000	9,568,931	9,942,276	373,345	195,152	568,497
254	Barber	Barber County North	473.0	804.9	0	3,229,792	3,352,409	122,617	59,062	181,679
255	Barber	South Barber	249.5	486.5	0	1,949,384	2,026,273	76,889	30,033	106,922
355	Barton	Ellinwood Public Schools	450.6	762.3	0	3,041,603	3,174,980	133,377	49,507	182,884
428	Barton	Great Bend	2,878.9	4,185.6	0	17,390,366	17,433,024	42,658	230,958	273,616
431	Barton	Hoisington	736.6	1,281.9	0	5,123,843	5,339,114	215,271	72,545	287,816
234	Bourbon	Fort Scott	1,858.5	2,625.3	25,000	10,508,286	10,959,375	451,089	127,681	578,770
235	Bourbon	Uniontown	437.0	807.5	0	3,308,179	3,363,238	55,059	40,142	95,201
415	Brown	Hiawatha	915.6	1,463.3	15,000	5,957,525	6,109,645	152,120	102,681	254,801
430	Brown	South Brown County	570.0	1,054.1	0	4,269,443	4,390,327	120,884	72,274	193,158
205	Butler	Bluestem	485.0	893.7	0	3,602,663	3,722,261	119,598	51,771	171,369
206	Butler	Remington-Whitewater	511.8	883.4	0	3,546,281	3,679,361	133,080	53,848	186,928
375	Butler	Circle	1,914.7	2,362.5	86,212	9,463,365	9,926,025	462,660	141,575	604,235
385	Butler	Andover	5,260.8	6,109.2	2,952,356	27,011,013	28,397,174	1,386,161	451,601	1,837,762
394	Butler	Rose Hill Public Schools	1,549.5	1,936.7	107,127	7,874,563	8,173,483	298,920	131,129	430,049
396	Butler	Douglass Public Schools	679.8	1,085.1	14,926	4,437,727	4,534,368	96,641	68,970	165,611
402	Butler	Augusta	2,172.6	2,717.1	14,180	10,911,000	11,330,902	419,902	162,273	582,175
490	Butler	El Dorado	1,903.8	2,617.1	45,830	10,547,509	10,946,052	398,543	145,330	543,873
492	Butler	Flinthills	269.7	516.9	0	2,077,966	2,152,889	74,923	30,218	105,141
284	Chase	Chase County	346.0	615.4	1,360	2,506,254	2,564,501	58,247	36,226	94,473
285	Chautauqua	Cedar Vale	182.5	386.1	0	1,548,857	1,608,107	59,250	17,654	76,904
286	Chautauqua	Chautauqua Co Community	364.2	695.2	680	2,862,944	2,896,188	33,244	39,358	72,602
404	Cherokee	Riverton	736.5	1,250.8	7,090	5,003,040	5,216,672	213,632	71,793	285,425
493	Cherokee	Columbus	962.0	1,571.7	0	6,309,698	6,546,131	236,433	103,493	339,926
499	Cherokee	Galena	835.0	1,368.0	18,545	5,411,601	5,716,265	304,664	78,284	382,948
508	Cherokee	Baxter Springs	973.0	1,561.2	130,000	6,517,356	6,632,398	115,042	97,829	212,871
103	Cheyenne	Cheylin	128.5	327.1	0	1,365,901	1,362,372	-3,529	12,776	9,247
297	Cheyenne	St Francis Comm Sch	281.5	511.4	0	2,041,621	2,129,981	88,360	20,421	108,781
219	Clark	Minneola	243.5	458.7	0	1,837,539	1,910,486	72,947	19,298	92,245
220	Clark	Ashland	210.5	439.0	0	1,734,348	1,828,435	94,087	16,517	110,604
379	Clay	Clay Center	1,329.2	1,847.2	30,635	7,512,443	7,724,223	211,780	123,404	335,184
333	Cloud	Concordia	1,088.7	1,625.8	0	6,483,951	6,771,457	287,506	91,283	378,789
334	Cloud	Southern Cloud	178.0	383.2	10,000	1,594,765	1,606,028	11,263	28,194	39,457
243	Coffey	Lebo-Waverly	423.0	729.9	0	2,989,437	3,040,034	50,597	47,563	98,160
244	Coffey	Burlington	856.0	1,329.2	0	5,297,189	5,536,118	238,929	125,116	364,045

4/26/2018

USD #	County	District Name	Col 1 2016-17 or 2017-18 Est. Adj. Enrollment (incl 4yr AR & KAMS)	Col 2 2018-19 Est. Total WTD FTE (Excl Sped)	Col 3 2017-18 Est. Virtual State Aid	Col 4 2017-18 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,006	Col 5 2018-19 Est. Computed Gen Fund (Excl Sped & Extra Need) $4,165	Col 6 Est. Gen Fund (excl Sped) Difference (Col 5 - Col 4)	Col 7 2018-19 Est. Special Ed Aid Increase	Col 8 Est. Gen Fund (incl Sped) Difference (Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,761	106,411,700	44,400,245	150,811,945
245	Coffey	LeRoy-Gridley	200.5	419.0	0	1,755,032	1,745,135	-9,897	24,106	14,209
300	Comanche	Comanche County	319.0	597.8	0	2,463,675	2,489,837	26,162	45,146	71,308
462	Cowley	Central	311.7	594.7	0	2,382,740	2,476,926	94,186	29,489	123,675
463	Cowley	Udall	316.0	563.8	0	2,392,366	2,348,227	-44,139	32,992	-11,147
465	Cowley	Winfield	2,175.6	2,968.5	0	12,089,924	12,363,803	273,879	235,715	509,594
470	Cowley	Arkansas City	2,819.8	4,227.8	0	17,041,682	17,608,787	567,105	271,631	838,736
471	Cowley	Dexter	166.0	355.5	0	1,291,613	1,480,658	189,045	14,855	203,900
246	Crawford	Northeast	470.0	865.4	45,635	3,520,553	3,650,026	129,473	51,347	180,820
247	Crawford	Cherokee	491.0	963.9	10,000	4,039,546	4,024,644	-14,902	63,131	48,229
248	Crawford	Girard	1,014.0	1,601.1	10,000	6,451,518	6,678,582	227,064	97,423	324,487
249	Crawford	Frontenac Public Schools	962.5	1,401.2	7,778	5,511,910	5,843,776	331,866	86,463	418,329
250	Crawford	Pittsburg	3,004.3	4,264.6	276,105	17,373,674	18,038,164	664,490	275,117	939,607
294	Decatur	Oberlin	342.0	603.2	0	2,382,078	2,512,328	130,250	31,749	161,999
393	Dickinson	Solomon	314.0	557.6	0	2,253,770	2,322,404	68,634	32,972	101,606
435	Dickinson	Abilene	1,542.2	2,065.8	54,164	8,422,058	8,658,221	236,163	141,151	377,314
473	Dickinson	Chapman	1,085.0	1,634.4	0	6,563,153	6,807,276	244,123	101,106	345,229
481	Dickinson	Rural Vista	289.5	543.4	0	2,238,580	2,263,261	24,681	26,808	51,489
487	Dickinson	Herington	468.5	856.3	38,089	3,379,630	3,604,579	224,949	42,760	267,709
111	Doniphan	Doniphan West Schools	329.5	592.7	0	2,464,731	2,468,596	3,865	27,715	31,580
114	Doniphan	Riverside	596.0	1,054.1	35,000	4,311,403	4,425,327	113,924	61,835	175,759
429	Doniphan	Troy Public Schools	334.5	563.9	0	2,252,218	2,348,644	96,426	26,970	123,396
348	Douglas	Baldwin City	1,391.7	1,832.8	16,120	7,351,734	7,649,732	297,998	138,315	436,313
491	Douglas	Eudora	1,705.9	2,061.2	90,635	8,281,309	8,675,533	394,224	169,463	563,687
497	Douglas	Lawrence	10,739.3	13,970.2	5,391,082	61,407,779	63,576,965	2,169,186	1,267,536	3,436,722
347	Edwards	Kinsley-Offerle	334.5	644.0	0	2,615,694	2,682,260	66,566	36,752	103,318
502	Edwards	Lewis	125.5	297.9	0	1,134,152	1,240,754	106,602	13,421	120,023
282	Elk	West Elk	355.5	686.3	0	2,684,682	2,858,440	173,758	58,375	232,133
283	Elk	Elk Valley	110.0	283.0	2,127	1,169,871	1,180,822	10,951	23,955	34,906
388	Ellis	Ellis	431.1	705.0	0	2,861,857	2,936,325	74,468	34,436	108,904
432	Ellis	Victoria	287.0	491.5	0	1,987,571	2,047,098	59,527	22,628	82,155
489	Ellis	Hays	3,003.2	3,801.5	215,000	15,643,386	16,048,248	404,862	242,553	647,415
112	Ellsworth	Central Plains	486.4	869.3	142,535	3,640,970	3,763,170	122,200	39,166	161,366
327	Ellsworth	Ellsworth	645.0	1,047.8	0	4,173,784	4,364,087	190,303	55,646	245,949
363	Finney	Holcomb	983.0	1,530.6	0	6,197,468	6,374,949	177,481	53,602	231,083
457	Finney	Garden City	7,430.6	11,335.0	292,445	46,302,247	47,502,720	1,200,473	498,652	1,699,125
381	Ford	Spearville	354.0	584.9	0	2,346,852	2,436,109	89,257	27,340	116,597
443	Ford	Dodge City	6,836.3	11,317.6	38,360	45,869,845	47,176,164	1,306,319	531,197	1,837,516
459	Ford	Bucklin	229.9	464.0	15,000	1,859,612	1,947,560	87,948	16,925	104,873
287	Franklin	West Franklin	605.0	1,081.1	0	4,300,475	4,502,782	202,307	78,860	281,167
288	Franklin	Central Heights	545.1	1,037.2	20,000	4,258,494	4,339,938	81,444	37,370	118,814
289	Franklin	Wellsville	776.0	1,189.5	0	4,777,510	4,954,268	176,758	76,757	253,515

http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF18-102.xlsx

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
4/26/2018			2016-17 or			2017-18 Est.	2018-19 Est.	Est. Gen Fund		Est. Gen Fund
			2017-18	2018-19 Est.	2017-18 Est.	Computed Gen Fund	Computed Gen Fund	(excl Sped)	2018-19 Est.	(incl Sped)
			Est. Adj. Enrollment	Total WTD FTE	Virtual	(Excl Sped & Extra Need)	(Excl Sped & Extra Need)	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	$4,006	$4,165	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,761	106,411,700	44,400,245	150,811,945
290	Franklin	Ottawa	2,411.4	3,315.9	35,850	13,351,524	13,846,574	495,050	239,896	734,946
475	Geary	Geary County Schools	7,929.2	10,343.0	112,090	43,380,909	43,190,685	-190,224	784,496	594,272
291	Gove	Grinnell Public Schools	79.5	182.5	0	816,126	760,113	-56,013	9,961	-46,052
292	Gove	Wheatland	112.0	267.7	0	1,077,858	1,114,971	37,113	14,528	51,641
293	Gove	Quinter Public Schools	298.5	504.4	0	2,022,734	2,100,826	78,092	35,662	113,754
281	Graham	Graham County	378.5	672.3	0	2,626,865	2,800,130	173,265	31,138	204,403
214	Grant	Ulysses	1,651.5	2,428.6	86,915	10,056,767	10,202,034	145,267	90,389	235,656
102	Gray	Cimmaron-Ensign	647.0	1,085.8	0	4,340,496	4,522,357	181,861	49,321	231,182
371	Gray	Montezuma	199.0	431.4	61,270	1,814,764	1,858,051	43,287	13,691	56,978
476	Gray	Copeland	95.0	241.1	20,000	1,008,830	1,024,182	15,352	7,775	23,127
477	Gray	Ingalls	238.5	453.7	0	1,833,045	1,889,661	56,616	17,400	74,016
200	Greeley	Greeley County Schools	257.5	513.1	0	2,041,203	2,137,062	95,859	14,945	110,804
386	Greenwood	Madison-Virgil	223.5	446.4	0	1,819,737	1,859,256	39,519	37,719	77,238
389	Greenwood	Eureka	651.5	1,188.5	0	4,725,207	4,950,103	224,896	58,102	282,998
390	Greenwood	Hamilton	60.5	153.6	0	745,760	639,744	-106,016	13,616	-92,400
494	Hamilton	Syracuse	559.0	1,070.3	0	4,100,921	4,457,800	356,879	28,786	385,665
361	Harper	Anthony-Harper	811.1	1,436.6	53,286	5,874,505	6,036,725	162,220	117,966	280,186
511	Harper	Attica	176.5	359.6	0	1,398,617	1,497,734	99,117	20,682	119,799
369	Harvey	Burrton	240.0	471.8	0	1,926,959	1,965,047	38,088	24,045	62,133
373	Harvey	Newton	3,359.2	4,441.8	22,414	18,069,654	18,522,511	452,857	291,713	744,570
439	Harvey	Sedgwick Public Schools	477.0	770.9	0	3,089,896	3,210,799	120,903	45,556	166,459
440	Harvey	Halstead	765.5	1,244.2	0	4,967,943	5,182,093	214,150	64,636	278,786
460	Harvey	Hesston	808.1	1,173.4	0	4,666,003	4,887,211	221,208	63,464	284,672
374	Haskell	Sublette	445.2	856.5	13,400	3,503,101	3,580,723	77,622	25,326	102,948
507	Haskell	Satanta	300.0	611.5	0	2,475,062	2,546,898	71,836	18,004	89,840
227	Hodgeman	Hodgeman County Schools	297.0	526.6	0	2,132,936	2,193,289	60,353	21,671	82,024
335	Jackson	North Jackson	381.5	693.7	0	2,738,745	2,889,261	150,516	31,312	181,828
336	Jackson	Holton	1,090.0	1,744.9	171,800	7,093,926	7,439,309	345,383	91,538	436,921
337	Jackson	Royal Valley	831.6	1,376.9	0	5,639,248	5,734,789	95,541	87,929	183,470
338	Jefferson	Valley Falls	375.5	632.1	0	2,587,183	2,632,697	45,514	56,837	102,351
339	Jefferson	Jefferson County North	456.5	765.2	0	3,072,991	3,187,058	114,067	67,705	181,772
340	Jefferson	Jefferson West	856.0	1,298.4	0	5,282,013	5,407,836	125,823	114,520	240,343
341	Jefferson	Oskaloosa Public Schools	593.5	1,027.6	0	4,128,616	4,279,954	151,338	98,167	249,505
342	Jefferson	McLouth	475.6	800.8	0	3,155,852	3,335,332	179,480	77,127	256,607
343	Jefferson	Perry Public Schools	735.5	1,210.9	0	4,876,719	5,043,399	166,680	107,817	274,497
107	Jewell	Rock Hills	307.0	596.2	0	2,340,454	2,483,173	142,719	34,363	177,082
229	Johnson	Blue Valley	22,328.2	29,164.0	38,250	118,880,664	121,506,310	2,625,646	2,212,699	4,838,345
230	Johnson	Spring Hill	2,893.9	4,000.8	4,653,210	20,097,796	21,316,542	1,218,746	273,080	1,491,826
231	Johnson	Gardner Edgerton	5,903.5	7,440.2	0	29,420,370	30,988,433	1,568,063	614,084	2,182,147
232	Johnson	De Soto	7,263.5	8,800.1	5,850	35,307,318	36,658,267	1,350,949	490,980	1,841,929
233	Johnson	Olathe	29,117.5	40,779.5	0	162,117,213	169,846,618	7,729,405	2,775,415	10,504,820

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
4/26/2018			2016-17 or			2017-18 Est.	2018-19 Est.	Est. Gen Fund		Est. Gen Fund
			2017-18	2018-19 Est.	2017-18 Est.	Computed Gen Fund	Computed Gen Fund	(excl Sped)	2018-19 Est.	(incl Sped)
			Est. Adj. Enrollment	Total WTD FTE	Virtual	(Excl Sped & Extra Need)	(Excl Sped & Extra Need)	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	$4,006	$4,165	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,761	106,411,700	44,400,245	150,811,945
512	Johnson	Shawnee Mission Pub Sch	27,071.3	35,599.2	0	145,879,501	148,270,668	2,391,167	1,904,459	4,295,626
215	Kearny	Lakin	645.5	1,105.9	74,445	4,441,782	4,680,519	238,737	33,450	272,187
216	Kearny	Deerfield	204.0	466.8	0	1,877,735	1,944,222	66,487	12,643	79,130
331	Kingman	Kingman - Norwich	918.2	1,486.4	116,085	6,038,149	6,306,941	268,792	126,523	395,315
332	Kingman	Cunningham	158.5	344.9	0	1,365,143	1,436,509	71,366	26,518	97,884
422	Kiowa	Kiowa County	246.0	469.1	525,610	2,441,635	2,479,412	37,777	32,527	70,304
474	Kiowa	Haviland	106.5	247.9	0	975,297	1,032,504	57,207	13,524	70,731
503	Labette	Parsons	1,282.9	1,993.2	5,000	7,997,310	8,306,678	309,368	118,832	428,200
504	Labette	Oswego	479.0	839.7	0	3,221,842	3,497,351	275,509	44,943	320,452
505	Labette	Chetopa-St. Paul	420.5	742.7	7,090	3,081,077	3,100,436	19,359	45,589	64,948
506	Labette	Labette County	1,564.1	2,285.7	0	9,134,236	9,519,941	385,705	156,294	541,999
468	Lane	Healy Public Schools	67.0	154.9	0	691,023	645,159	-45,864	11,130	-34,734
482	Lane	Dighton	238.5	461.8	0	1,802,608	1,923,397	120,789	18,372	139,161
207	Leavenworth	Ft Leavenworth	1,857.0	2,133.6	0	8,128,136	8,886,444	758,308	146,806	905,114
449	Leavenworth	Easton	624.3	1,005.5	0	3,952,506	4,187,908	235,402	90,094	325,496
453	Leavenworth	Leavenworth	3,721.3	5,071.1	350,000	20,699,368	21,471,132	771,764	343,538	1,115,302
458	Leavenworth	Basehor-Linwood	2,422.5	2,940.8	808,330	12,252,663	13,056,762	804,099	195,404	999,503
464	Leavenworth	Tonganoxie	1,969.7	2,438.1	0	9,693,506	10,154,687	461,181	168,542	629,723
469	Leavenworth	Lansing	2,663.0	3,163.0	0	12,542,776	13,173,895	631,119	294,264	925,383
298	Lincoln	Lincoln	345.5	634.4	0	2,596,327	2,642,276	45,949	42,841	88,790
299	Lincoln	Sylvan Grove	243.8	505.7	0	2,029,459	2,106,241	76,782	24,431	101,213
344	Linn	Pleasanton	362.5	632.4	0	2,393,667	2,633,946	240,279	25,289	265,568
346	Linn	Jayhawk	580.0	1,064.5	10,709	4,179,247	4,444,352	265,105	61,452	326,557
362	Linn	Prairie View	907.4	1,498.2	0	6,007,153	6,240,003	232,850	133,558	366,408
274	Logan	Oakley	402.1	691.3	7,127	2,776,401	2,886,392	109,991	43,198	153,189
275	Logan	Triplains	64.5	154.3	0	673,196	642,660	-30,536	13,016	-17,520
251	Lyon	North Lyon County	391.0	734.7	0	3,092,730	3,060,026	-32,704	44,208	11,504
252	Lyon	Southern Lyon County	487.0	854.5	0	3,567,953	3,558,993	-8,960	53,317	44,357
253	Lyon	Emporia	4,510.4	6,564.5	10,000	26,215,202	27,351,143	1,135,941	340,528	1,476,469
397	Marion	Centre	201.5	448.8	699,570	2,554,780	2,568,822	14,042	41,709	55,751
398	Marion	Peabody-Burns	248.0	492.4	21,418	2,001,833	2,072,264	70,431	38,294	108,725
408	Marion	Marion-Florence	504.5	847.2	42,244	3,541,761	3,570,832	29,071	74,501	103,572
410	Marion	Durham-Hillsboro-Lehigh	571.0	938.0	27,637	3,809,185	3,934,407	125,222	78,809	204,031
411	Marion	Goessel	290.1	508.8	0	2,027,704	2,119,152	91,448	40,033	131,481
364	Marshall	Marysville	740.9	1,198.5	0	4,676,443	4,991,753	315,310	68,494	383,804
380	Marshall	Vermillion	565.5	932.7	0	3,688,367	3,884,696	196,329	28,481	224,810
498	Marshall	Valley Heights	401.0	720.5	0	2,880,125	3,000,883	120,758	37,215	157,973
400	McPherson	Smoky Valley	869.3	1,323.5	596,225	5,902,649	6,108,603	205,954	109,424	315,378
418	McPherson	McPherson	2,383.0	2,935.4	40,450	11,726,590	12,266,391	539,801	280,427	820,228
419	McPherson	Canton-Galva	342.2	609.5	0	2,599,783	2,538,568	-61,215	43,101	-18,114
423	McPherson	Moundridge	402.0	657.0	0	2,586,741	2,736,405	149,664	53,906	203,570

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4/26/2018			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			2016-17 or			2017-18 Est.	2018-19 Est.	Est. Gen Fund		Est. Gen Fund
			2017-18	2018-19 Est.	2017-18 Est.	Computed Gen Fund	Computed Gen Fund	(excl Sped)	2018-19 Est.	(incl Sped)
			Est. Adj. Enrollment	Total WTD FTE	Virtual	(Excl Sped & Extra Need)	(Excl Sped & Extra Need)	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	$4,006	$4,165	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,761	106,411,700	44,400,245	150,811,945
448	McPherson	Inman	422.5	703.3	0	2,832,186	2,929,245	97,059	50,468	147,527
225	Meade	Fowler	143.0	318.8	0	1,260,570	1,327,802	67,232	11,566	78,798
226	Meade	Meade	417.1	712.6	0	2,760,784	2,967,979	207,195	30,953	238,148
367	Miami	Osawatomie	1,128.5	1,791.8	0	7,250,054	7,462,847	212,793	205,999	418,792
368	Miami	Paola	2,034.5	2,638.4	30,000	10,531,781	11,018,936	487,155	189,590	676,745
416	Miami	Louisburg	1,694.9	2,064.9	85,386	8,320,906	8,685,695	364,789	124,304	489,093
272	Mitchell	Waconda	309.0	549.8	0	2,217,716	2,289,917	72,201	36,970	109,171
273	Mitchell	Beloit	780.2	1,213.4	0	4,968,115	5,053,811	85,696	102,074	187,770
436	Montgomery	Caney Valley	768.0	1,259.5	40,000	5,023,987	5,285,818	261,831	47,539	309,370
445	Montgomery	Coffeyville	1,743.9	2,677.5	132,850	10,843,307	11,284,638	441,331	135,404	576,735
446	Montgomery	Independence	2,006.3	2,858.8	0	11,395,943	11,906,902	510,959	147,575	658,534
447	Montgomery	Cherryvale	815.4	1,378.6	0	5,527,417	5,741,869	214,452	55,592	270,044
417	Morris	Morris County	754.5	1,226.4	5,000	4,922,302	5,112,956	190,654	68,130	258,784
217	Morton	Rolla	132.5	300.6	0	1,392,421	1,251,999	-140,422	10,883	-129,539
218	Morton	Elkhart	462.4	810.5	3,813,832	7,159,799	7,189,565	29,766	29,390	59,156
113	Nemaha	Prairie Hills	1,100.8	1,630.8	0	6,728,399	6,792,282	63,883	89,141	153,024
115	Nemaha	Nemaha Central	569.7	942.2	0	3,793,499	3,924,263	130,764	40,189	170,953
101	Neosho	Erie-Galesburg	522.0	983.3	0	3,943,902	4,095,445	151,543	61,564	213,107
413	Neosho	Chanute Public Schools	1,831.7	2,612.2	4,254	10,395,748	10,884,067	488,319	211,587	699,906
106	Ness	Western Plains	108.8	285.8	0	1,171,819	1,190,357	18,538	8,858	27,396
303	Ness	Ness City	302.4	532.8	0	2,154,520	2,219,112	64,592	22,066	86,658
211	Norton	Norton Community Schools	675.1	1,096.9	0	4,539,257	4,568,589	29,332	86,238	115,570
212	Norton	Northern Valley	150.0	360.0	5,000	1,527,788	1,504,400	-23,388	21,041	-2,347
420	Osage	Osage City	671.5	1,082.9	27,090	4,365,286	4,537,369	172,083	82,212	254,295
421	Osage	Lyndon	433.0	724.5	5,000	2,906,067	3,022,543	116,476	50,723	167,199
434	Osage	Santa Fe Trail	1,001.4	1,583.7	12,335	6,353,088	6,608,446	255,358	145,431	400,789
454	Osage	Burlingame Public School	292.4	507.3	0	2,064,910	2,112,905	47,995	38,075	86,070
456	Osage	Marais Des Cygnes Valley	214.5	470.4	0	1,977,180	1,959,216	-17,964	29,923	11,959
392	Osborne	Osborne County	280.0	520.7	0	2,106,539	2,168,716	62,177	36,377	98,554
239	Ottawa	North Ottawa County	611.2	999.1	0	4,036,442	4,161,252	124,810	67,694	192,504
240	Ottawa	Twin Valley	592.1	1,008.1	0	4,004,187	4,198,737	194,550	54,256	248,806
495	Pawnee	Ft Larned	916.6	1,568.2	0	6,291,957	6,531,553	239,596	103,048	342,644
496	Pawnee	Pawnee Heights	143.5	315.8	22,725	1,290,713	1,338,032	47,319	14,415	61,734
110	Phillips	Thunder Ridge Schools	209.5	473.1	0	1,933,319	1,970,462	37,143	27,171	64,314
325	Phillips	Phillipsburg	620.0	996.4	0	3,945,290	4,150,006	204,716	73,528	278,244
326	Phillips	Logan	151.0	336.5	0	1,373,400	1,401,523	28,123	18,586	46,709
320	Pottawatomie	Wamego	1,501.5	1,896.1	40,000	7,735,414	7,937,257	201,843	152,438	354,281
321	Pottawatomie	Kaw Valley	1,156.0	1,655.4	0	6,650,991	6,894,741	243,750	151,854	395,604
322	Pottawatomie	Onaga-Havensville-Wheaton	297.5	540.0	0	2,197,808	2,249,100	51,292	28,577	79,869
323	Pottawatomie	Rock Creek	1,059.0	1,536.7	0	6,078,616	6,400,356	321,740	87,349	409,089
382	Pratt	Pratt	1,129.0	1,662.1	159,830	6,936,420	7,082,477	146,057	129,665	275,722

KSDE142197

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
4/26/2018			2016-17 or			2017-18 Est.	2018-19 Est.	Est. Gen Fund		Est. Gen Fund
			2017-18	2018-19 Est.	2017-18 Est.	Computed Gen Fund	Computed Gen Fund	(excl Sped)	2018-19 Est.	(incl Sped)
			Est. Adj. Enrollment	Total WTD FTE	Virtual	(Excl Sped & Extra Need)	(Excl Sped & Extra Need)	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	$4,006	$4,165	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		**STATE TOTALS**	**473,906.9**	**694,883.8**	**31,347,660**	**2,819,127,061**	**2,925,538,761**	**106,411,700**	**44,400,245**	**150,811,945**
438	Pratt	Skyline Schools	410.0	699.1	0	2,794,068	2,911,752	117,684	51,810	169,494
105	Rawlins	Rawlins County	335.0	613.6	0	2,493,275	2,555,644	62,369	28,733	91,102
308	Reno	Hutchinson Public Schools	4,494.9	6,284.0	17,725	26,477,132	26,190,585	-286,547	424,662	138,115
309	Reno	Nickerson	1,104.0	1,766.8	96,530	7,292,452	7,455,252	162,800	121,865	284,665
310	Reno	Fairfield	287.0	613.5	0	2,501,777	2,555,228	53,451	33,362	86,813
311	Reno	Pretty Prairie	260.1	489.1	0	1,911,546	2,037,102	125,556	24,942	150,498
312	Reno	Haven Public Schools	825.0	1,409.1	271,905	5,915,316	6,140,807	225,491	90,670	316,161
313	Reno	Buhler	2,294.5	2,891.9	0	11,611,411	12,044,764	433,353	243,609	676,962
109	Republic	Republic County	511.0	908.7	5,000	3,632,789	3,789,736	156,947	44,263	201,210
426	Republic	Pike Valley	221.0	449.9	0	1,830,298	1,873,834	43,536	20,189	63,725
376	Rice	Sterling	505.1	830.5	0	3,416,181	3,459,033	42,852	59,643	102,495
401	Rice	Chase-Raymond	165.5	380.6	0	1,509,485	1,585,199	75,714	19,229	94,943
405	Rice	Lyons	814.7	1,424.0	0	5,684,955	5,930,960	246,005	86,680	332,685
444	Rice	Little River	310.0	544.4	0	2,212,565	2,267,426	54,861	38,246	93,107
378	Riley	Riley County	677.9	1,081.3	0	4,340,530	4,503,615	163,085	73,196	236,281
383	Riley	Manhattan-Ogden	6,404.1	8,196.2	647,090	32,559,136	34,784,263	2,225,127	718,720	2,943,847
384	Riley	Blue Valley	215.5	433.2	0	1,746,328	1,804,278	57,950	28,501	86,451
269	Rooks	Palco	94.8	233.8	0	990,016	973,777	-16,239	12,624	-3,615
270	Rooks	Plainville	362.0	611.7	0	2,332,592	2,547,731	215,139	45,939	261,078
271	Rooks	Stockton	335.5	583.4	0	2,351,141	2,429,861	78,720	35,944	114,664
395	Rush	LaCrosse	289.0	541.5	0	2,173,150	2,255,348	82,198	26,438	108,636
403	Rush	Otis-Bison	241.5	490.7	79,395	1,987,777	2,123,161	135,384	31,909	167,293
399	Russell	Paradise	112.6	261.0	0	1,043,767	1,087,065	43,298	14,553	57,851
407	Russell	Russell County	848.2	1,356.8	0	5,362,614	5,651,072	288,458	70,940	359,398
305	Saline	Salina	7,198.8	10,089.9	76,746	40,480,143	42,101,180	1,621,037	690,057	2,311,094
306	Saline	Southeast Of Saline	691.0	1,095.3	0	4,426,870	4,561,925	135,055	62,773	197,828
307	Saline	Ell-Saline	460.0	777.3	15,000	3,148,781	3,252,455	103,674	44,268	147,942
466	Scott	Scott County	986.5	1,533.6	38,508	6,238,439	6,425,952	187,513	51,454	238,967
259	Sedgwick	Wichita	48,398.0	75,499.7	2,093,250	302,668,982	316,549,501	13,880,519	4,492,831	18,373,350
260	Sedgwick	Derby	6,906.3	8,907.6	78,060	35,226,952	37,178,214	1,951,262	560,489	2,511,751
261	Sedgwick	Haysville	5,643.7	7,753.1	0	30,523,863	32,291,662	1,767,799	535,313	2,303,112
262	Sedgwick	Valley Center Pub Sch	2,841.1	3,648.1	202,040	14,516,727	15,396,377	879,650	265,826	1,145,476
263	Sedgwick	Mulvane	1,751.8	2,149.6	0	8,655,051	8,953,084	298,033	161,492	459,525
264	Sedgwick	Clearwater	1,126.0	1,568.1	0	6,286,011	6,531,137	245,126	109,982	355,108
265	Sedgwick	Goddard	5,660.5	6,977.6	35,101	27,827,765	29,096,805	1,269,040	476,445	1,745,485
266	Sedgwick	Maize	6,948.7	8,473.7	1,830,000	35,202,932	37,122,961	1,920,029	624,748	2,544,777
267	Sedgwick	Renwick	1,851.0	2,211.3	0	8,974,107	9,210,065	235,958	164,843	400,801
268	Sedgwick	Cheney	789.7	1,260.2	0	5,037,244	5,248,733	211,489	72,403	283,892
480	Seward	Liberal	4,871.0	8,433.3	0	33,826,662	35,124,695	1,298,033	263,705	1,561,738
483	Seward	Kismet-Plains	689.0	1,475.0	0	5,957,413	6,143,375	185,962	57,546	243,508
345	Shawnee	Seaman	3,869.2	5,016.4	44,069	19,709,019	20,937,375	1,228,356	424,459	1,652,815

KSDE142198

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
4/26/2018			2016-17 or			2017-18 Est.	2018-19 Est.	Est. Gen Fund		Est. Gen Fund
			2017-18	2018-19 Est.	2017-18 Est.	Computed Gen Fund	Computed Gen Fund	(excl Sped)	2018-19 Est.	(incl Sped)
			Est. Adj. Enrollment	Total WTD FTE	Virtual	(Excl Sped & Extra Need)	(Excl Sped & Extra Need)	Difference	Special Ed Aid	Difference
USD #	County	District Name	(incl 4yr AR & KAMS)	(Excl Sped)	State Aid	$4,006	$4,165	(Col 5 - Col 4)	Increase	(Col 6 + Col 7)
Total		STATE TOTALS	473,906.9	694,883.8	31,347,660	2,819,127,061	2,925,538,761	106,411,700	44,400,245	150,811,945
372	Shawnee	Silver Lake	710.1	1,069.4	0	4,214,860	4,454,051	239,191	57,031	296,222
437	Shawnee	Auburn Washburn	6,254.3	7,839.0	0	31,432,452	32,649,435	1,216,983	592,225	1,809,208
450	Shawnee	Shawnee Heights	3,493.0	4,503.3	26,020	18,131,524	18,782,265	650,741	315,355	966,096
501	Shawnee	Topeka Public Schools	13,356.0	20,209.7	277,700	81,697,245	84,451,101	2,753,856	1,586,954	4,340,810
412	Sheridan	Hoxie Community Schools	400.5	663.3	0	2,570,676	2,762,645	191,969	28,192	220,161
352	Sherman	Goodland	917.9	1,470.2	25,000	5,936,297	6,148,383	212,086	94,543	306,629
237	Smith	Smith Center	396.0	700.1	0	2,827,357	2,915,917	88,560	49,876	138,436
349	Stafford	Stafford	233.6	472.9	0	1,983,868	1,969,629	-14,239	32,662	18,423
350	Stafford	St John-Hudson	331.5	596.0	0	2,416,474	2,482,340	65,866	43,728	109,594
351	Stafford	Macksville	234.5	501.8	0	2,035,164	2,089,997	54,833	33,165	87,998
452	Stanton	Stanton County	437.5	816.7	0	3,247,952	3,401,556	153,604	25,752	179,356
209	Stevens	Moscow Public Schools	178.5	408.3	0	1,621,575	1,700,570	78,995	10,832	89,827
210	Stevens	Hugoton Public Schools	1,020.1	1,707.7	10,000	7,114,532	7,122,571	8,039	55,416	63,455
353	Sumner	Wellington	1,595.5	2,244.1	0	9,000,421	9,346,677	346,256	213,447	559,703
356	Sumner	Conway Springs	465.2	766.3	0	3,183,738	3,191,640	7,902	47,102	55,004
357	Sumner	Belle Plaine	627.0	1,040.0	20,000	4,110,875	4,351,600	240,725	74,202	314,927
358	Sumner	Oxford	370.9	648.3	278,775	2,465,656	2,978,945	513,289	41,473	554,762
359	Sumner	Argonia Public Schools	187.5	391.3	0	1,580,341	1,629,765	49,424	21,607	71,031
360	Sumner	Caldwell	245.0	486.0	10,000	1,887,118	2,034,190	147,072	29,065	176,137
509	Sumner	South Haven	200.5	403.5	0	1,620,491	1,680,578	60,087	26,758	86,845
314	Thomas	Brewster	147.5	316.4	0	1,266,156	1,317,806	51,650	14,125	65,775
315	Thomas	Colby Public Schools	887.5	1,350.2	0	5,438,772	5,623,583	184,811	60,966	245,777
316	Thomas	Golden Plains	180.0	418.4	0	1,667,303	1,742,636	75,333	26,410	101,743
208	Trego	Wakeeney	382.5	659.5	0	2,669,974	2,746,818	76,844	48,039	124,883
329	Wabaunsee	Mill Creek Valley	447.0	773.3	0	3,080,435	3,220,795	140,360	46,596	186,956
330	Wabaunsee	Mission Valley	491.5	876.2	0	3,522,367	3,649,373	127,006	78,470	205,476
241	Wallace	Wallace County Schools	200.5	411.8	0	1,655,209	1,715,147	59,938	15,244	75,182
242	Wallace	Weskan	104.0	239.1	0	943,648	995,852	52,204	11,288	63,492
108	Washington	Washington Co. Schools	334.5	621.1	0	2,591,536	2,586,882	-4,654	33,254	28,600
223	Washington	Barnes	368.8	645.6	0	2,592,021	2,688,924	96,903	45,995	142,898
224	Washington	Clifton-Clyde	315.5	568.5	0	2,301,256	2,367,803	66,547	28,760	95,307
467	Wichita	Leoti	394.5	735.7	0	2,964,414	3,064,191	99,777	22,517	122,294
387	Wilson	Altoona-Midway	171.5	403.4	0	1,694,724	1,680,161	-14,563	21,635	7,072
461	Wilson	Neodesha	689.0	1,162.0	0	4,775,879	4,839,730	63,851	57,013	120,864
484	Wilson	Fredonia	686.5	1,153.0	8,885	4,493,552	4,811,130	317,578	49,688	367,266
366	Woodson	Woodson	465.5	876.4	10,000	3,471,573	3,660,206	188,633	54,200	242,833
202	Wyandotte	Turner-Kansas City	4,049.4	6,213.3	126,520	24,841,689	26,004,915	1,163,226	295,158	1,458,384
203	Wyandotte	Piper-Kansas City	2,267.3	2,738.3	25,000	10,609,487	11,430,020	820,533	241,319	1,061,852
204	Wyandotte	Bonner Springs	2,649.5	3,453.9	223,958	14,271,984	14,609,452	337,468	324,146	661,614
500	Wyandotte	Kansas City	21,576.3	35,256.3	542,030	140,137,870	147,384,520	7,246,650	1,578,769	8,825,419

Appendix 22:
U.S.D. 229 Assessment Results

These assessment results are publicly available at http://ksreportcard.ksde.org/assessment_results.aspx?org_no=D0229&rptType=2. It is appropriate for this Court to take judicial notice of this assessment data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

USD 229 Blue Valley: ELA - All Students

District Totals

District IDEA Perf. Plan

Similar Schools   Additional Contacts

USD 229
Grade Range:
Title 1 Status:
Accreditation Status: Accredited
Website: http://www.bluevalleyk12.org
Email: svaughn@bluevalleyk12.org
Phone: (913) 239-4000

Enrollment
Building: N/A   District: 22640   State: 485185

Performance Level Reports

Subject: ELA   Subgroup: All Students   Grade Level: All Grades   Student Population: Accountability

To protect student privacy, when a subgroup has fewer than 10 students the data is not displayed.

Less than 10% at Level 1
- - - - - - - - -
With 95% Graduation, Taylor A

More than 60% at Levels 3 and 4
- - - - - - - - -
With 95% Graduation, Taylor B

Organization Level	Program Year	% Level 2	% Level 3	% Level 4
Dist - 2016		25.21%	44.2%	24.2%
Dist - 2017		8.51% / 25.09%	42.92%	23.45%
State - 2016		23.33% / 35.32%	31.16%	10.17%
State - 2017		27.35% / 34.42%	28.85%	9.36%

Legend: Level 1, Level 2, Level 3, Level 4
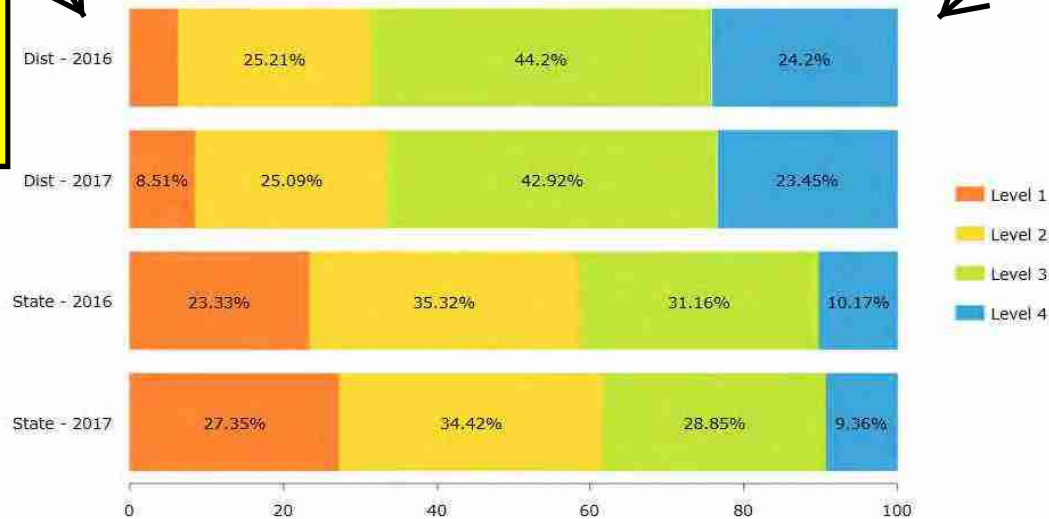
Percent in each Performance Category and Percent Not Tested

Copy   Excel   CSV   PDF

Organization Level	Program Year	% Level 1	% Level 2	% Level 3	% Level 4	% Not Tested
Dist - 2016	2016	6.36	25.21	44.2	24.2	0
Dist - 2017	2017	8.51	25.09	42.92	23.45	0
State - 2016	2016	23.33	35.32	31.16	10.17	0
State - 2017	2017	27.35	34.42	28.85	9.36	0

Download Full Results (Large File 29.8 MB)   (includes all buildings, grades and subgroups)

USD 229 Blue Valley: Math - All Students

District Totals

District IDEA Perf. Plan

Similar Schools   Additional Contacts

USD 229
Grade Range:
Title 1 Status:
Accreditation Status: Accredited
Website: http://www.bluevalleyk12.org
Email: svaughn@bluevalleyk12.org
Phone: (913) 239-4000

Enrollment
Building: N/A   District: 22640   State: 485185

Performance Level Reports

Subject: Math   **Subgroup:** All Students   **Grade Level:** All Grades   **Student Population:** Accountability

To protect student privacy, when a subgroup has fewer than 10 students the data is not displayed.

Less than 10% at Level 1
- - - - - - - -
With 95% Graduation, Taylor A

More than 60% at Levels 3 and 4
- - - - - - - -
With 95% Graduation, Taylor B

Organization Level	Year	Level 1	Level 2	Level 3	Level 4
Dist - 2016		7.92%	28.96%	37.44%	25.66%
Dist - 2017		9.23%	29.45%	36.51%	24.78%
State - 2016		26.33%	39.21%	24.61%	9.83%
State - 2017		27.64%	38.18%	24.68%	9.48%
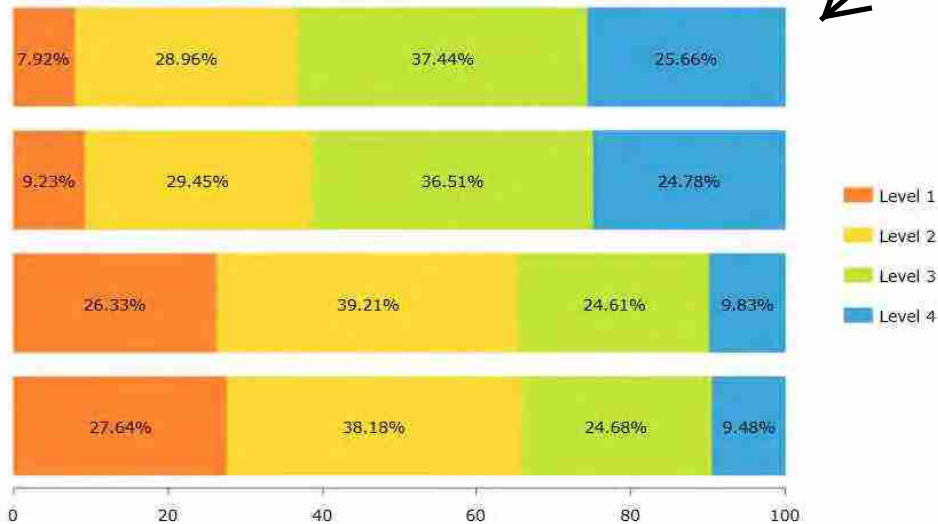
Level 1
Level 2
Level 3
Level 4

Percent in each Performance Category and Percent Not Tested

Copy | Excel | CSV | PDF

Organization Level	Program Year	% Level 1	% Level 2	% Level 3	% Level 4	% Not Tested
Dist - 2016	2016	7.92	28.96	37.44	25.66	0
Dist - 2017	2017	9.23	29.45	36.51	24.78	0
State - 2016	2016	26.33	39.21	24.61	9.83	0
State - 2017	2017	27.64	38.18	24.68	9.48	0

Download Full Results (Large File 29.8 MB)   (includes all buildings, grades and subgroups)

Appendix 23:
Graduation Rate Data

       The graduation data in Appendix 23 is compiled from data publicly available on the KSDE's website, at http://ksreportcard.ksd.org/2016_2017_Graduation_full.xlsx. U.S.D. 229's aggregate graduation rate is 96.4%. See Appx. 22, at SFFF001129 (last row). It is appropriate for this Court to take judicial notice of this assessment data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

These 76 Districts Already Meet the State Goal of a 95% Gra
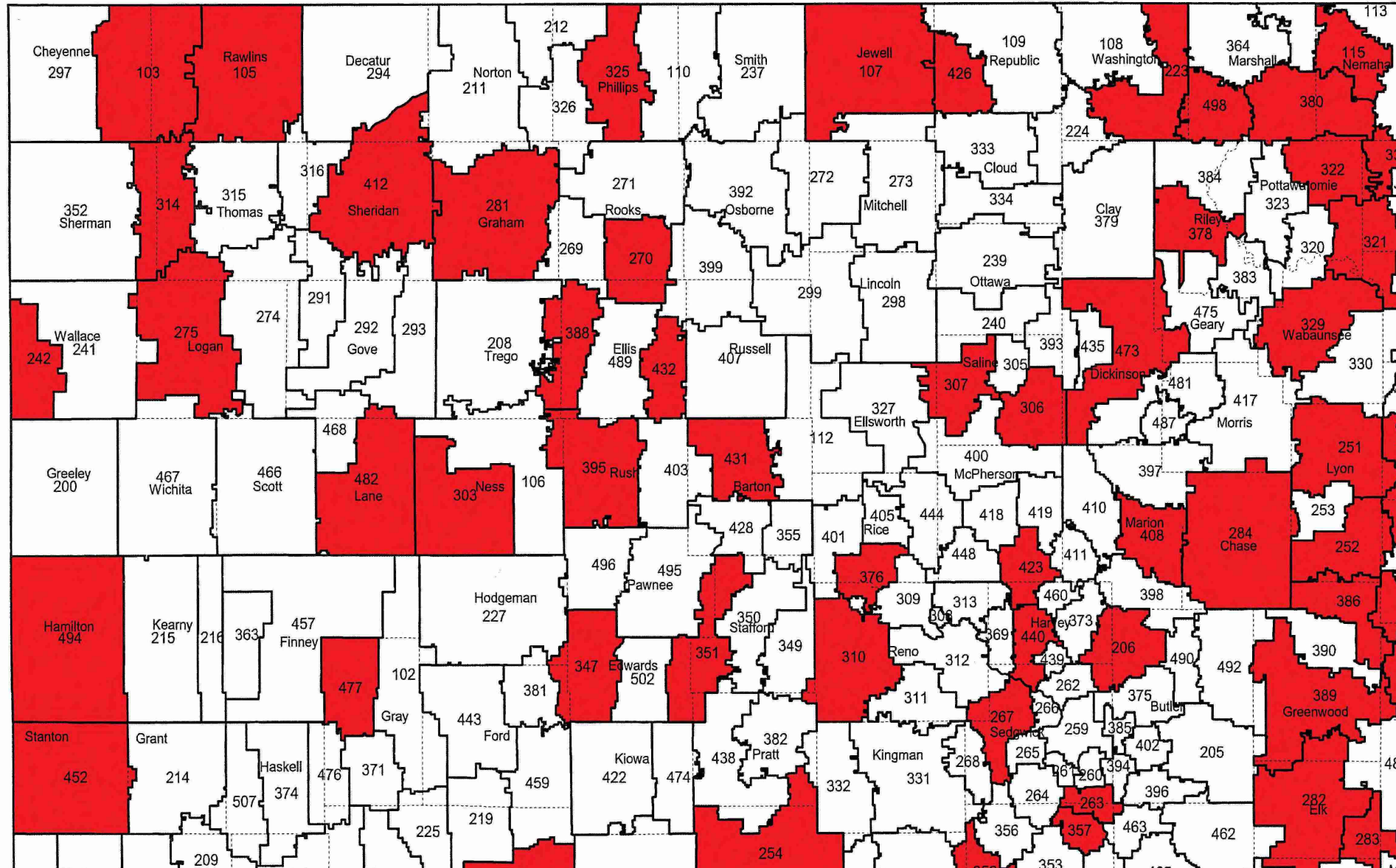
Graduation Rates of Kansas School Districts

Legend:
- 95% or Higher (76 Districts)
- Under 95% (210 Districts)

All Kansas School Districts

X-axis labels: 100%, 95%, 90%, 85%, 80%, 75%, 70%, 65%, 60%, 55%, 50%, 45%, 40%, 35%, 30%, 25%, 20%, 15%, 10%, 5%, 0%
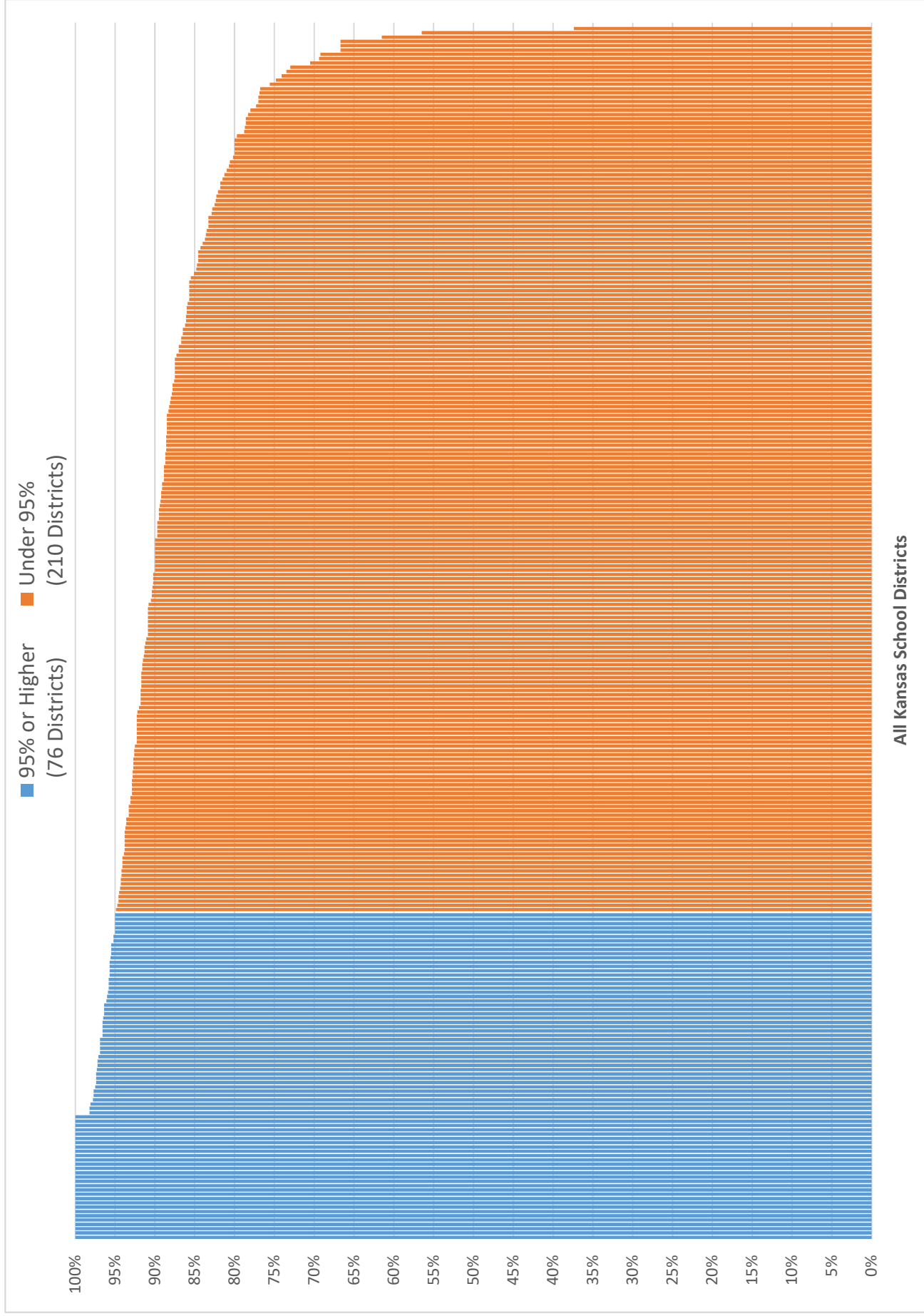
Districts with 95% Graduation Rate or Higher

Org no	County	District Name	Enrollment	Grad rate
D0103	Cheyenne	Cheylin	128.5	100.0%
D0105	Rawlins	Rawlins County	335.0	100.0%
D0206	Butler	Remington-Whitewater	511.8	100.0%
D0220	Clark	Ashland	210.5	100.0%
D0223	Washington	Barnes	368.8	100.0%
D0242	Wallace	Weskan	104.0	100.0%
D0245	Coffey	LeRoy-Gridley	200.5	100.0%
D0255	Barber	South Barber	249.5	100.0%
D0270	Rooks	Plainville	362.0	100.0%
D0275	Logan	Triplains	64.5	100.0%
D0282	Elk	West Elk	355.5	100.0%
D0283	Elk	Elk Valley	110.0	100.0%
D0314	Thomas	Brewster	147.5	100.0%
D0351	Stafford	Macksville	234.5	100.0%
D0359	Sumner	Argonia Public Schools	187.5	100.0%
D0360	Sumner	Caldwell	245.0	100.0%
D0376	Rice	Sterling	505.1	100.0%
D0388	Ellis	Ellis	431.1	100.0%
D0395	Rush	LaCrosse	289.0	100.0%
D0412	Sheridan	Hoxie Community Schools	400.5	100.0%
D0415	Brown	Hiawatha	915.6	100.0%
D0421	Osage	Lyndon	433.0	100.0%
D0426	Republic	Pike Valley	221.0	100.0%
D0432	Ellis	Victoria	287.0	100.0%
D0452	Stanton	Stanton County	437.5	100.0%
D0471	Cowley	Dexter	166.0	100.0%
D0477	Gray	Ingalls	238.5	100.0%
D0482	Lane	Dighton	238.5	100.0%
D0498	Marshall	Valley Heights	401.0	100.0%
D0249	Crawford	Frontenac Public Schools	962.5	98.2%
D0267	Sedgwick	Renwick	1,851.0	98.2%
D0461	Wilson	Neodesha	689.0	98.1%
D0494	Hamilton	Syracuse	559.0	97.8%
D0232	Johnson	De Soto	7,263.5	97.7%
D0357	Sumner	Belle Plaine	627.0	97.7%
D0243	Coffey	Lebo-Waverly	423.0	97.5%
D0338	Jefferson	Valley Falls	375.5	97.4%
D0408	Marion	Marion-Florence	504.5	97.4%
D0420	Osage	Osage City	671.5	97.4%
D0473	Dickinson	Chapman	1,085.0	97.3%
D0263	Sedgwick	Mulvane	1,751.8	97.2%
D0339	Jefferson	Jefferson County North	456.5	97.2%
D0340	Jefferson	Jefferson West	856.0	97.1%
D0115	Nemaha	Nemaha Central	569.7	96.9%
D0251	Lyon	North Lyon County	391.0	96.9%
D0307	Saline	Ell-Saline	460.0	96.9%
D0423	McPherson	Moundridge	402.0	96.9%
D0306	Saline	Southeast Of Saline	691.0	96.6%
D0322	Pottawatomie	Onaga-Havensville-Wheaton	297.5	96.6%
D0329	Wabaunsee	Mill Creek Valley	447.0	96.6%
D0335	Jackson	North Jackson	381.5	96.6%
D0231	Johnson	Gardner Edgerton	5,903.5	96.5%
D0229	Johnson	Blue Valley	22,328.2	96.4%
D0284	Chase	Chase County	346.0	96.4%
D0449	Leavenworth	Easton	624.3	96.4%
D0389	Greenwood	Eureka	651.5	96.1%
D0378	Riley	Riley County	677.9	96.0%
D0101	Neosho	Erie-Galesburg	522.0	95.9%
D0107	Jewell	Rock Hills	307.0	95.8%
D0303	Ness	Ness City	302.4	95.8%
D0366	Woodson	Woodson	465.5	95.8%
D0281	Graham	Graham County	378.5	95.7%
D0431	Barton	Hoisington	736.6	95.7%
D0440	Harvey	Halstead	765.5	95.7%
D0506	Labette	Labette County	1,564.1	95.7%
D0380	Marshall	Vermillion	565.5	95.6%
D0252	Lyon	Southern Lyon County	487.0	95.5%
D0321	Pottawatomie	Kaw Valley	1,156.0	95.5%
D0347	Edwards	Kinsley-Offerle	334.5	95.5%
D0413	Neosho	Chanute Public Schools	1,831.7	95.2%
D0469	Leavenworth	Lansing	2,663.0	95.2%
D0254	Barber	Barber County North	473.0	95.0%
D0310	Reno	Fairfield	287.0	95.0%
D0325	Phillips	Phillipsburg	620.0	95.0%
D0344	Linn	Pleasanton	362.5	95.0%
D0386	Greenwood	Madison-Virgil	223.5	95.0%

Program year	Cohort type	Org no	Graduation year	Bldg no	Total	Male	Female	EII	Migrant	Homeless	Hispanic	White	Native Hawaiian Pacific Islander	Black	American Indian	Asian	Multiracial	Free Lunch	Reduced Lunch	Free Reduced Lunch	Special Education
2017	Four Year Cohort	D0103	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	NA
2017	Four Year Cohort	D0105	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	NA	NA	100.0%	100.0%	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0206	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0220	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%	NA	NA	100.0%	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0223	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0242	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	100.0%	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0245	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	NA	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0255	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	NA	100.0%	NA	NA	NA	100.0%	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0270	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	NA	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0275	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	100.0%	NA	NA	NA	100.0%	NA	100.0%	NA	100.0%	100.0%
2017	Four Year Cohort	D0282	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	100.0%	100.0%	100.0%	NA	100.0%	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0283	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	100.0%	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0314	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0351	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	NA	NA	NA	100.0%	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0359	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	NA	100.0%	NA	NA	NA	NA	NA	100.0%	NA	100.0%	100.0%
2017	Four Year Cohort	D0360	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0376	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0388	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	NA	100.0%	NA	100.0%	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0395	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	100.0%	NA	NA	100.0%	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0412	2016	Aggregate	100.0%	100.0%	100.0%	NA	NA	NA	NA	100.0%	NA	100.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%
2017	Four Year Cohort	D0415	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	NA	NA	NA	100.0%	NA	NA	100.0%	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0421	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	NA	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0426	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0432	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	NA	100.0%	NA	NA	100.0%	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0452	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	NA	NA	100.0%	100.0%	NA	100.0%	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0471	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	NA	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0477	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	NA	100.0%	100.0%
2017	Four Year Cohort	D0482	2016	Aggregate	100.0%	100.0%	100.0%	NA	100.0%	NA	100.0%	100.0%	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%	NA
2017	Four Year Cohort	D0498	2016	Aggregate	100.0%	100.0%	100.0%	100.0%	NA	NA	100.0%	100.0%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0249	2016	Aggregate	98.2%	97.1%	100.0%	100.0%	NA	NA	83.3%	98.1%	NA	NA	100.0%	NA	100.0%	91.3%	100.0%	94.6%	86.7%
2017	Four Year Cohort	D0267	2016	Aggregate	98.2%	95.9%	100.0%	NA	NA	75.0%	100.0%	99.3%	NA	50.0%	100.0%	NA	100.0%	94.4%	100.0%	96.3%	100.0%
2017	Four Year Cohort	D0461	2016	Aggregate	98.1%	100.0%	96.9%	NA	100.0%	NA	100.0%	97.9%	NA	NA	NA	NA	100.0%	96.3%	100.0%	97.1%	100.0%
2017	Four Year Cohort	D0494	2016	Aggregate	97.8%	100.0%	95.7%	100.0%	100.0%	NA	100.0%	95.7%	NA	NA	NA	NA	95.5%	90.0%	100.0%	91.7%	96.7%
2017	Four Year Cohort	D0232	2016	Aggregate	97.7%	96.0%	99.6%	100.0%	100.0%	87.5%	100.0%	97.5%	NA	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0357	2016	Aggregate	97.7%	100.0%	96.2%	NA	NA	NA	NA	97.6%	NA	100.0%	100.0%	NA	100.0%	100.0%	100.0%	100.0%	87.5%
2017	Four Year Cohort	D0243	2016	Aggregate	97.5%	94.7%	95.2%	NA	NA	100.0%	100.0%	97.4%	NA	NA	NA	NA	100.0%	88.9%	100.0%	92.3%	100.0%
2017	Four Year Cohort	D0338	2016	Aggregate	97.4%	100.0%	100.0%	NA	NA	100.0%	100.0%	97.4%	NA	NA	NA	NA	100.0%	94.1%	100.0%	95.2%	100.0%
2017	Four Year Cohort	D0408	2016	Aggregate	97.4%	100.0%	95.7%	NA	100.0%	NA	NA	97.2%	NA	100.0%	NA	NA	NA	100.0%	100.0%	97.1%	100.0%
2017	Four Year Cohort	D0420	2016	Aggregate	97.4%	95.0%	100.0%	NA	NA	NA	100.0%	97.1%	NA	NA	100.0%	NA	100.0%	92.9%	100.0%	94.8%	100.0%
2017	Four Year Cohort	D0473	2016	Aggregate	97.3%	94.9%	95.9%	NA	NA	NA	NA	97.2%	NA	100.0%	NA	NA	NA	90.9%	87.5%	93.3%	100.0%
2017	Four Year Cohort	D0263	2016	Aggregate	97.2%	98.5%	100.0%	100.0%	NA	100.0%	100.0%	96.6%	100.0%	100.0%	100.0%	100.0%	100.0%	89.5%	100.0%	92.3%	100.0%
2017	Four Year Cohort	D0339	2016	Aggregate	97.2%	94.7%	100.0%	NA	NA	NA	NA	97.1%	NA	NA	NA	NA	100.0%	87.5%	100.0%	94.4%	100.0%
2017	Four Year Cohort	D0340	2016	Aggregate	97.1%	94.7%	100.0%	NA	100.0%	NA	100.0%	96.8%	NA	100.0%	NA	NA	100.0%	92.3%	100.0%	93.8%	100.0%
2017	Four Year Cohort	D0115	2016	Aggregate	96.9%	100.0%	93.8%	100.0%	NA	NA	100.0%	96.7%	NA	NA	100.0%	NA	NA	85.7%	100.0%	92.9%	100.0%
2017	Four Year Cohort	D0251	2016	Aggregate	96.9%	94.1%	100.0%	NA	NA	100.0%	100.0%	96.4%	NA	NA	NA	NA	100.0%	88.9%	100.0%	91.7%	100.0%
2017	Four Year Cohort	D0307	2016	Aggregate	96.9%	93.8%	100.0%	100.0%	NA	100.0%	100.0%	96.3%	NA	NA	NA	NA	100.0%	90.0%	100.0%	93.3%	80.0%
2017	Four Year Cohort	D0423	2016	Aggregate	96.9%	92.3%	100.0%	100.0%	NA	100.0%	100.0%	96.4%	NA	100.0%	100.0%	NA	100.0%	100.0%	100.0%	100.0%	80.0%
2017	Four Year Cohort	D0306	2016	Aggregate	96.6%	96.4%	96.7%	NA	NA	NA	80.0%	98.0%	NA	NA	NA	NA	100.0%	88.9%	100.0%	93.3%	66.7%
2017	Four Year Cohort	D0322	2016	Aggregate	96.6%	100.0%	90.9%	NA	NA	50.0%	NA	96.4%	NA	NA	100.0%	NA	100.0%	94.1%	87.5%	95.2%	83.3%
2017	Four Year Cohort	D0329	2016	Aggregate	96.6%	100.0%	93.8%	NA	NA	NA	100.0%	96.3%	NA	NA	NA	NA	100.0%	100.0%	100.0%	97.1%	100.0%
2017	Four Year Cohort	D0335	2016	Aggregate	96.6%	100.0%	94.1%	NA	NA	83.3%	NA	96.6%	NA	NA	NA	NA	100.0%	83.3%	100.0%	94.8%	100.0%
2017	Four Year Cohort	D0231	2016	Aggregate	96.5%	96.7%	96.2%	100.0%	100.0%	83.3%	100.0%	95.9%	NA	100.0%	100.0%	100.0%	95.5%	97.9%	92.3%	96.3%	93.3%
2017	Four Year Cohort	D0229	2016	Aggregate	96.4%	95.7%	97.2%	76.0%	NA	84.6%	94.1%	96.7%	100.0%	97.0%	85.7%	96.8%	92.3%	84.2%	88.7%	85.3%	90.6%

Program year	Cohort type	Org no	Graduation year	Bldg no	Total	Male	Female	EII	Migrant	Homeless	Hispanic	White	Native Hawaiian Pacific Islander	Black	American Indian	Asian	Multiracial	Free Lunch	Reduced Lunch	Free Reduced Lunch	Special Education
2017	Four Year Cohort	D0284	2016	Aggregate	96.4%	100.0%	93.3%	NA	NA	NA	100.0%	96.2%	NA	100.0%	NA	NA	NA	91.7%	100.0%	93.3%	100.0%
2017	Four Year Cohort	D0449	2016	Aggregate	96.4%	96.7%	96.0%	NA	NA	NA	NA	96.2%	NA	NA	NA	NA	100.0%	90.0%	100.0%	92.3%	100.0%
2017	Four Year Cohort	D0389	2016	Aggregate	96.1%	96.2%	96.0%	NA	NA	100.0%	100.0%	97.6%	NA	100.0%	100.0%	NA	75.0%	91.7%	100.0%	92.9%	100.0%
2017	Four Year Cohort	D0378	2016	Aggregate	96.0%	92.6%	100.0%	100.0%	NA	NA	100.0%	95.7%	NA	NA	NA	NA	100.0%	100.0%	81.8%	89.5%	100.0%
2017	Four Year Cohort	D0101	2016	Aggregate	95.9%	96.2%	95.7%	100.0%	100.0%	80.0%	100.0%	100.0%	NA	NA	NA	NA	0.0%	96.9%	100.0%	97.2%	100.0%
2017	Four Year Cohort	D0107	2016	Aggregate	95.8%	100.0%	88.9%	NA	NA	NA	100.0%	95.7%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	80.0%
2017	Four Year Cohort	D0303	2016	Aggregate	95.8%	93.8%	100.0%	100.0%	100.0%	NA	100.0%	94.7%	NA	NA	NA	NA	NA	85.7%	100.0%	88.9%	100.0%
2017	Four Year Cohort	D0366	2016	Aggregate	95.8%	92.3%	100.0%	NA	NA	NA	NA	95.7%	NA	NA	NA	NA	100.0%	85.7%	100.0%	91.7%	100.0%
2017	Four Year Cohort	D0281	2016	Aggregate	95.7%	100.0%	90.0%	NA	NA	NA	NA	94.7%	NA	100.0%	NA	NA	100.0%	87.5%	100.0%	91.7%	100.0%
2017	Four Year Cohort	D0431	2016	Aggregate	95.7%	100.0%	93.1%	NA	NA	NA	NA	95.5%	NA	100.0%	NA	NA	100.0%	93.3%	100.0%	95.8%	100.0%
2017	Four Year Cohort	D0440	2016	Aggregate	95.7%	94.4%	97.0%	NA	NA	50.0%	100.0%	94.2%	NA	NA	NA	100.0%	100.0%	91.7%	100.0%	93.8%	100.0%
2017	Four Year Cohort	D0506	2016	Aggregate	95.7%	93.5%	98.2%	NA	NA	50.0%	100.0%	95.7%	NA	0.0%	100.0%	NA	100.0%	91.7%	95.0%	92.9%	86.7%
2017	Four Year Cohort	D0380	2016	Aggregate	95.6%	100.0%	91.7%	NA	NA	NA	NA	97.7%	NA	NA	100.0%	NA	0.0%	86.7%	100.0%	88.2%	100.0%
2017	Four Year Cohort	D0252	2016	Aggregate	95.5%	91.7%	100.0%	NA	NA	NA	100.0%	95.2%	NA	100.0%	NA	NA	NA	100.0%	NA	100.0%	100.0%
2017	Four Year Cohort	D0321	2016	Aggregate	95.5%	96.2%	94.4%	NA	NA	NA	100.0%	95.5%	0.0%	100.0%	100.0%	100.0%	NA	92.3%	100.0%	94.6%	91.7%
2017	Four Year Cohort	D0347	2016	Aggregate	95.5%	100.0%	92.9%	100.0%	100.0%	100.0%	88.9%	100.0%	NA	NA	NA	NA	100.0%	88.9%	100.0%	91.7%	100.0%
2017	Four Year Cohort	D0413	2016	Aggregate	95.2%	97.1%	92.9%	50.0%	NA	100.0%	81.8%	96.3%	100.0%	100.0%	NA	NA	100.0%	90.0%	93.8%	90.9%	94.4%
2017	Four Year Cohort	D0469	2016	Aggregate	95.2%	92.1%	99.0%	100.0%	NA	80.0%	96.3%	94.7%	100.0%	100.0%	NA	100.0%	93.3%	89.5%	100.0%	92.1%	93.5%
2017	Four Year Cohort	D0254	2016	Aggregate	95.0%	90.9%	100.0%	NA	NA	NA	100.0%	94.3%	NA	NA	NA	100.0%	NA	94.4%	100.0%	94.7%	50.0%
2017	Four Year Cohort	D0310	2016	Aggregate	95.0%	88.9%	100.0%	100.0%	NA	NA	100.0%	94.4%	NA	NA	100.0%	100.0%	NA	92.3%	100.0%	93.8%	100.0%
2017	Four Year Cohort	D0325	2016	Aggregate	95.0%	95.2%	94.7%	NA	NA	100.0%	100.0%	94.4%	NA	50.0%	NA	100.0%	NA	93.3%	80.0%	90.0%	100.0%
2017	Four Year Cohort	D0344	2016	Aggregate	95.0%	91.7%	100.0%	NA	NA	NA	NA	100.0%	NA	NA	NA	NA	NA	88.9%	100.0%	91.7%	NA
2017	Four Year Cohort	D0386	2016	Aggregate	95.0%	87.5%	100.0%	NA	NA	100.0%	100.0%	94.4%	NA	50.0%	NA	NA	100.0%	91.7%	100.0%	92.9%	66.7%
2017	Four Year Cohort	D0244	2016	Aggregate	94.9%	93.1%	96.7%	NA	NA	100.0%	50.0%	98.2%	NA	NA	NA	NA	50.0%	88.9%	100.0%	90.5%	84.6%
2017	Four Year Cohort	D0343	2016	Aggregate	94.7%	93.2%	96.8%	100.0%	NA	50.0%	66.7%	95.6%	NA	NA	100.0%	100.0%	NA	83.3%	90.0%	85.7%	66.7%
2017	Four Year Cohort	D0102	2016	Aggregate	94.6%	88.9%	100.0%	90.9%	100.0%	NA	100.0%	92.3%	NA	100.0%	87.5%	NA	100.0%	100.0%	100.0%	100.0%	50.0%
2017	Four Year Cohort	D0266	2016	Aggregate	94.6%	93.9%	95.4%	94.1%	NA	66.7%	91.8%	94.5%	NA	NA	NA	NA	100.0%	76.8%	100.0%	83.3%	91.8%
2017	Four Year Cohort	D0404	2016	Aggregate	94.5%	96.6%	92.3%	NA	100.0%	100.0%	100.0%	93.3%	NA	100.0%	100.0%	NA	100.0%	95.7%	100.0%	96.3%	100.0%
2017	Four Year Cohort	D0219	2016	Aggregate	94.4%	88.9%	100.0%	100.0%	50.0%	NA	66.7%	100.0%	NA	NA	NA	NA	NA	85.7%	100.0%	90.9%	100.0%
2017	Four Year Cohort	D0372	2016	Aggregate	94.3%	92.0%	96.4%	NA	NA	NA	100.0%	93.8%	NA	100.0%	100.0%	NA	100.0%	100.0%	88.9%	92.3%	85.7%
2017	Four Year Cohort	D0493	2016	Aggregate	94.3%	92.5%	95.8%	NA	NA	100.0%	66.7%	94.6%	NA	100.0%	NA	NA	100.0%	88.6%	100.0%	89.8%	70.0%
2017	Four Year Cohort	D0365	2016	Aggregate	94.2%	91.3%	97.5%	NA	NA	100.0%	66.7%	94.8%	NA	NA	50.0%	NA	100.0%	88.9%	92.9%	90.2%	77.8%
2017	Four Year Cohort	D0450	2016	Aggregate	94.2%	95.4%	93.0%	100.0%	100.0%	100.0%	95.0%	96.8%	NA	84.6%	50.0%	100.0%	77.3%	86.7%	96.2%	88.8%	79.4%
2017	Four Year Cohort	D0113	2016	Aggregate	94.1%	93.6%	94.4%	NA	NA	NA	100.0%	93.8%	NA	100.0%	NA	100.0%	NA	94.1%	93.3%	93.8%	90.9%
2017	Four Year Cohort	D0272	2016	Aggregate	94.1%	85.7%	100.0%	NA	NA	NA	NA	93.8%	NA	NA	100.0%	NA	NA	100.0%	75.0%	90.0%	100.0%
2017	Four Year Cohort	D0336	2016	Aggregate	94.1%	94.1%	94.1%	100.0%	100.0%	NA	85.7%	94.7%	NA	100.0%	100.0%	NA	100.0%	81.8%	100.0%	84.6%	80.0%
2017	Four Year Cohort	D0345	2016	Aggregate	93.9%	96.0%	92.4%	80.0%	100.0%	NA	90.5%	94.6%	NA	66.7%	100.0%	100.0%	90.0%	83.8%	92.9%	86.1%	89.7%
2017	Four Year Cohort	D0286	2016	Aggregate	93.8%	90.5%	100.0%	NA	NA	NA	100.0%	96.3%	NA	NA	0.0%	NA	NA	81.8%	100.0%	84.6%	50.0%
2017	Four Year Cohort	D0364	2016	Aggregate	93.8%	96.0%	92.5%	100.0%	NA	100.0%	75.0%	96.4%	NA	100.0%	NA	100.0%	66.7%	77.8%	100.0%	84.6%	81.8%
2017	Four Year Cohort	D0410	2016	Aggregate	93.8%	87.5%	100.0%	NA	100.0%	NA	66.7%	100.0%	NA	100.0%	100.0%	NA	0.0%	81.8%	100.0%	86.7%	100.0%
2017	Four Year Cohort	D0479	2016	Aggregate	93.8%	100.0%	80.0%	NA	NA	NA	66.7%	100.0%	NA	NA	NA	NA	0.0%	87.5%	NA	87.5%	66.7%
2017	Four Year Cohort	D0509	2016	Aggregate	93.8%	88.9%	100.0%	NA	NA	NA	100.0%	91.7%	NA	NA	100.0%	NA	100.0%	83.3%	100.0%	85.7%	100.0%
2017	Four Year Cohort	D0460	2016	Aggregate	93.7%	90.3%	96.9%	0.0%	NA	100.0%	80.0%	96.4%	NA	NA	0.0%	NA	100.0%	72.7%	100.0%	82.4%	80.0%
2017	Four Year Cohort	D0289	2016	Aggregate	93.6%	96.6%	88.9%	NA	NA	100.0%	0.0%	95.7%	NA	NA	NA	NA	NA	84.6%	100.0%	87.5%	100.0%
2017	Four Year Cohort	D0356	2016	Aggregate	93.6%	92.0%	95.5%	NA	NA	NA	100.0%	93.0%	NA	100.0%	NA	NA	100.0%	83.3%	100.0%	90.5%	83.3%
2017	Four Year Cohort	D0212	2016	Aggregate	93.3%	83.3%	100.0%	NA	100.0%	NA	100.0%	92.3%	NA	NA	NA	NA	NA	83.3%	100.0%	93.3%	100.0%
2017	Four Year Cohort	D0217	2016	Aggregate	93.3%	88.9%	100.0%	100.0%	NA	NA	80.0%	100.0%	NA	100.0%	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0401	2016	Aggregate	93.3%	100.0%	85.7%	100.0%	NA	100.0%	100.0%	92.3%	NA	NA	NA	100.0%	NA	90.0%	100.0%	90.9%	100.0%
2017	Four Year Cohort	D0208	2016	Aggregate	93.1%	89.5%	100.0%	NA	NA	NA	NA	96.3%	NA	0.0%	100.0%	NA	NA	85.7%	100.0%	90.0%	100.0%
2017	Four Year Cohort	D0381	2016	Aggregate	93.1%	88.2%	100.0%	NA	NA	NA	100.0%	92.6%	NA	NA	NA	NA	100.0%	80.0%	100.0%	85.7%	33.3%
2017	Four Year Cohort	D0209	2016	Aggregate	92.9%	83.3%	100.0%	100.0%	100.0%	100.0%	100.0%	88.9%	NA	NA	NA	NA	NA	85.7%	100.0%	90.0%	NA
2017	Four Year Cohort	D0346	2016	Aggregate	92.9%	82.4%	100.0%	100.0%	100.0%	100.0%	100.0%	92.7%	NA	NA	NA	NA	NA	84.2%	100.0%	88.5%	100.0%
2017	Four Year Cohort	D0368	2016	Aggregate	92.9%	89.2%	97.3%	NA	NA	60.0%	100.0%	92.3%	NA	100.0%	100.0%	NA	100.0%	80.5%	100.0%	85.5%	78.6%

Program year	Cohort type	Org no	Bldg no	Graduation year	Total	Male	Female	EII	Migrant	Homeless	Hispanic	White	Native Hawaiian Pacific Islander	Black	American Indian	Asian	Multiracial	Free Lunch	Reduced Lunch	Free Reduced Lunch	Special Education
2017	Four Year Cohort	D0454	Aggregate	2016	92.9%	94.1%	90.9%	NA	NA	NA	NA	92.9%	NA	NA	NA	NA	NA	92.3%	100.0%	94.1%	87.5%
2017	Four Year Cohort	D0363	Aggregate	2016	92.8%	93.9%	91.7%	91.7%	100.0%	NA	90.0%	94.6%	NA	NA	100.0%	NA	100.0%	87.5%	90.0%	88.2%	75.0%
2017	Four Year Cohort	D0491	Aggregate	2016	92.8%	92.1%	93.5%	100.0%	NA	83.3%	66.7%	93.1%	NA	100.0%	100.0%	100.0%	100.0%	87.2%	88.9%	87.5%	93.3%
2017	Four Year Cohort	D0257	Aggregate	2016	92.7%	90.4%	95.5%	NA	NA	100.0%	75.0%	93.2%	NA	100.0%	NA	100.0%	100.0%	90.0%	86.7%	89.2%	95.8%
2017	Four Year Cohort	D0288	Aggregate	2016	92.7%	88.5%	96.6%	100.0%	NA	NA	100.0%	92.0%	NA	100.0%	NA	NA	100.0%	92.0%	100.0%	91.4%	90.9%
2017	Four Year Cohort	D0379	Aggregate	2016	92.7%	94.8%	90.2%	NA	NA	100.0%	100.0%	93.1%	NA	NA	0.0%	100.0%	100.0%	81.5%	90.0%	87.8%	92.3%
2017	Four Year Cohort	D0235	Aggregate	2016	92.6%	93.8%	90.9%	NA	NA	NA	NA	92.0%	NA	NA	NA	100.0%	100.0%	88.2%	100.0%	90.0%	100.0%
2017	Four Year Cohort	D0416	Aggregate	2016	92.6%	95.2%	89.7%	100.0%	NA	NA	100.0%	91.9%	NA	NA	NA	100.0%	100.0%	88.5%	100.0%	90.6%	100.0%
2017	Four Year Cohort	D0108	Aggregate	2016	92.5%	88.5%	100.0%	NA	NA	NA	NA	94.7%	NA	NA	NA	NA	50.0%	84.6%	100.0%	88.9%	100.0%
2017	Four Year Cohort	D0241	Aggregate	2016	92.3%	88.9%	100.0%	NA	NA	100.0%	100.0%	100.0%	NA	0.0%	NA	NA	100.0%	100.0%	NA	100.0%	NA
2017	Four Year Cohort	D0248	Aggregate	2016	92.3%	95.3%	88.6%	100.0%	NA	NA	100.0%	91.7%	NA	100.0%	100.0%	NA	100.0%	86.2%	90.0%	87.2%	100.0%
2017	Four Year Cohort	D0271	Aggregate	2016	92.3%	100.0%	87.5%	NA	NA	NA	100.0%	92.0%	NA	NA	NA	NA	NA	91.7%	100.0%	94.1%	100.0%
2017	Four Year Cohort	D0323	Aggregate	2016	92.3%	89.7%	96.2%	NA	NA	NA	NA	91.5%	NA	NA	NA	NA	100.0%	87.5%	90.0%	88.9%	87.5%
2017	Four Year Cohort	D0332	Aggregate	2016	92.3%	85.7%	100.0%	NA	NA	NA	92.3%	92.3%	NA	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0419	Aggregate	2016	92.3%	88.2%	100.0%	NA	NA	NA	0.0%	100.0%	NA	NA	NA	NA	NA	77.8%	100.0%	81.8%	50.0%
2017	Four Year Cohort	D0511	Aggregate	2016	92.3%	88.9%	100.0%	NA	NA	100.0%	100.0%	90.0%	NA	NA	NA	NA	NA	85.7%	100.0%	87.5%	100.0%
2017	Four Year Cohort	D0211	Aggregate	2016	92.2%	87.5%	96.9%	NA	NA	NA	NA	91.7%	NA	100.0%	NA	NA	NA	85.7%	88.9%	86.7%	57.1%
2017	Four Year Cohort	D0268	Aggregate	2016	92.0%	89.7%	95.2%	NA	NA	0.0%	100.0%	91.7%	NA	NA	NA	NA	100.0%	70.0%	100.0%	84.2%	83.3%
2017	Four Year Cohort	D0239	Aggregate	2016	91.8%	92.0%	91.7%	NA	NA	NA	0.0%	95.7%	100.0%	NA	NA	NA	50.0%	76.9%	92.9%	85.2%	87.5%
2017	Four Year Cohort	D0240	Aggregate	2016	91.8%	86.7%	100.0%	NA	NA	NA	100.0%	91.3%	NA	100.0%	100.0%	NA	NA	92.9%	75.0%	88.9%	88.9%
2017	Four Year Cohort	D0264	Aggregate	2016	91.8%	89.8%	93.9%	0.0%	NA	0.0%	NA	93.0%	NA	100.0%	NA	50.0%	85.7%	81.5%	85.7%	82.4%	92.3%
2017	Four Year Cohort	D0466	Aggregate	2016	91.8%	87.5%	96.0%	91.7%	75.0%	0.0%	92.9%	91.4%	NA	NA	NA	NA	NA	83.3%	100.0%	87.5%	50.0%
2017	Four Year Cohort	D0326	Aggregate	2016	91.7%	80.0%	100.0%	80.0%	NA	NA	100.0%	90.0%	NA	NA	NA	NA	NA	87.5%	100.0%	88.9%	100.0%
2017	Four Year Cohort	D0350	Aggregate	2016	91.7%	93.3%	88.9%	100.0%	100.0%	100.0%	100.0%	89.5%	NA	NA	NA	NA	NA	83.3%	100.0%	88.9%	100.0%
2017	Four Year Cohort	D0438	Aggregate	2016	91.7%	84.6%	100.0%	NA	NA	NA	100.0%	91.3%	100.0%	100.0%	NA	NA	NA	100.0%	100.0%	100.0%	0.0%
2017	Four Year Cohort	D0459	Aggregate	2016	91.7%	85.7%	100.0%	NA	NA	NA	NA	90.9%	100.0%	NA	NA	NA	100.0%	80.0%	100.0%	85.7%	100.0%
2017	Four Year Cohort	D0261	Aggregate	2016	91.6%	91.6%	91.6%	100.0%	100.0%	75.7%	97.5%	91.5%	NA	83.3%	100.0%	100.0%	77.3%	86.7%	95.3%	88.3%	87.2%
2017	Four Year Cohort	D0464	Aggregate	2016	91.6%	91.5%	91.7%	100.0%	NA	100.0%	100.0%	91.8%	NA	NA	50.0%	100.0%	100.0%	85.7%	92.3%	87.5%	100.0%
2017	Four Year Cohort	D0434	Aggregate	2016	91.5%	89.6%	94.1%	NA	NA	87.5%	100.0%	93.1%	NA	100.0%	50.0%	NA	100.0%	88.0%	88.2%	88.1%	100.0%
2017	Four Year Cohort	D0342	Aggregate	2016	91.4%	93.8%	89.5%	NA	NA	100.0%	100.0%	90.0%	NA	NA	NA	100.0%	NA	88.2%	83.3%	87.0%	33.3%
2017	Four Year Cohort	D0313	Aggregate	2016	91.3%	89.7%	93.3%	50.0%	NA	NA	80.0%	92.0%	NA	100.0%	NA	NA	75.0%	82.9%	88.9%	84.9%	87.5%
2017	Four Year Cohort	D0437	Aggregate	2016	91.3%	88.0%	95.0%	70.0%	0.0%	91.7%	81.6%	93.7%	NA	83.3%	33.3%	94.7%	90.3%	78.6%	91.3%	81.9%	85.9%
2017	Four Year Cohort	D0508	Aggregate	2016	91.2%	94.6%	87.1%	100.0%	100.0%	0.0%	100.0%	94.3%	NA	NA	62.5%	100.0%	NA	87.2%	85.7%	88.6%	66.7%
2017	Four Year Cohort	D0333	Aggregate	2016	91.1%	92.0%	90.3%	100.0%	NA	100.0%	NA	90.4%	NA	100.0%	NA	NA	100.0%	88.9%	100.0%	88.2%	84.6%
2017	Four Year Cohort	D0109	Aggregate	2016	90.9%	86.7%	94.4%	NA	NA	NA	0.0%	93.1%	100.0%	NA	NA	NA	100.0%	76.9%	85.7%	82.4%	83.3%
2017	Four Year Cohort	D0299	Aggregate	2016	90.9%	83.3%	100.0%	NA	NA	NA	NA	90.9%	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%
2017	Four Year Cohort	D0330	Aggregate	2016	90.9%	84.2%	100.0%	NA	NA	100.0%	100.0%	89.7%	NA	NA	NA	NA	100.0%	90.0%	60.0%	80.0%	87.5%
2017	Four Year Cohort	D0341	Aggregate	2016	90.9%	92.3%	88.9%	NA	NA	NA	50.0%	92.5%	NA	NA	100.0%	NA	50.0%	87.0%	100.0%	90.0%	75.0%
2017	Four Year Cohort	D0355	Aggregate	2016	90.9%	83.3%	100.0%	NA	NA	100.0%	83.3%	91.7%	NA	NA	NA	100.0%	100.0%	85.0%	100.0%	88.9%	100.0%
2017	Four Year Cohort	D0439	Aggregate	2016	90.9%	100.0%	81.8%	NA	NA	NA	100.0%	92.3%	NA	NA	NA	NA	50.0%	66.7%	100.0%	80.0%	80.0%
2017	Four Year Cohort	D0443	Aggregate	2016	90.9%	89.2%	92.6%	87.9%	93.4%	45.5%	88.9%	96.6%	NA	86.7%	100.0%	100.0%	100.0%	88.4%	96.9%	89.8%	86.0%
2017	Four Year Cohort	D0436	Aggregate	2016	90.8%	93.8%	87.9%	100.0%	NA	NA	100.0%	92.7%	NA	NA	100.0%	NA	80.0%	80.0%	100.0%	83.3%	80.0%
2017	Four Year Cohort	D0362	Aggregate	2016	90.5%	88.4%	92.7%	NA	NA	100.0%	NA	90.4%	NA	NA	NA	100.0%	NA	81.8%	93.3%	85.4%	88.9%
2017	Four Year Cohort	D0265	Aggregate	2016	90.4%	88.2%	93.1%	77.8%	50.0%	81.3%	90.2%	90.7%	NA	85.7%	71.4%	86.7%	100.0%	75.2%	93.8%	80.7%	84.2%
2017	Four Year Cohort	D0458	Aggregate	2016	90.4%	88.0%	92.3%	100.0%	NA	100.0%	82.4%	92.1%	NA	60.0%	100.0%	100.0%	83.3%	93.0%	77.8%	90.4%	92.3%
2017	Four Year Cohort	D0462	Aggregate	2016	90.3%	90.9%	90.0%	NA	NA	NA	100.0%	89.7%	NA	50.0%	100.0%	NA	100.0%	82.4%	100.0%	87.0%	100.0%
2017	Four Year Cohort	D0262	Aggregate	2016	90.2%	88.3%	91.9%	100.0%	NA	62.5%	90.5%	91.0%	NA	50.0%	60.0%	100.0%	100.0%	79.7%	92.9%	81.9%	86.4%
2017	Four Year Cohort	D0273	Aggregate	2016	90.2%	84.6%	94.3%	NA	NA	100.0%	100.0%	90.0%	NA	NA	NA	NA	100.0%	77.8%	88.9%	81.5%	77.8%
2017	Four Year Cohort	D0499	Aggregate	2016	90.2%	93.8%	86.2%	85.7%	NA	100.0%	88.9%	89.8%	NA	NA	66.7%	NA	100.0%	80.0%	100.0%	85.7%	81.8%
2017	Four Year Cohort	D0200	Aggregate	2016	90.0%	83.3%	87.5%	0.0%	75.0%	NA	75.0%	100.0%	100.0%	0.0%	NA	NA	100.0%	90.9%	50.0%	84.6%	66.7%
2017	Four Year Cohort	D0225	Aggregate	2016	90.0%	100.0%	100.0%	100.0%	100.0%	NA	100.0%	100.0%	NA	NA	100.0%	NA	100.0%	80.0%	100.0%	85.7%	100.0%
2017	Four Year Cohort	D0227	Aggregate	2016	90.0%	92.9%	87.5%	100.0%	100.0%	NA	75.0%	92.3%	NA	NA	NA	NA	NA	66.7%	100.0%	76.9%	66.7%
2017	Four Year Cohort	D0260	Aggregate	2016	90.0%	87.0%	92.9%	96.2%	100.0%	69.2%	87.5%	89.3%	100.0%	100.0%	90.0%	100.0%	83.3%	83.0%	95.3%	85.9%	88.0%

Program year	Cohort type	Org no	Bldg no	Graduation year	Total	Male	Female	EL	Migrant	Homeless	Hispanic	White	Native Hawaiian Pacific Islander	Black	American Indian	Asian	Multiracial	Free Lunch	Reduced Lunch	Free Reduced Lunch	Special Education
2017	Four Year Cohort	D0348	Aggregate	2016	90.0%	89.1%	90.9%	NA	NA	60.0%	100.0%	90.2%	NA	100.0%	66.7%	NA	100.0%	73.9%	100.0%	77.8%	75.0%
2017	Four Year Cohort	D0446	Aggregate	2016	90.0%	86.8%	94.9%	100.0%	100.0%	100.0%	100.0%	92.2%	NA	80.0%	83.3%	100.0%	66.7%	82.1%	93.8%	84.3%	81.3%
2017	Four Year Cohort	D0448	Aggregate	2016	90.0%	100.0%	78.6%	NA	NA	NA	100.0%	92.6%	NA	NA	NA	NA	0.0%	83.3%	NA	83.3%	100.0%
2017	Four Year Cohort	D0468	Aggregate	2016	90.0%	100.0%	75.0%	100.0%	100.0%	100.0%	100.0%	85.7%	NA	NA	100.0%	NA	100.0%	100.0%	NA	100.0%	100.0%
2017	Four Year Cohort	D0247	Aggregate	2016	89.7%	93.8%	86.1%	NA	NA	NA	100.0%	88.7%	NA	NA	NA	100.0%	NA	81.3%	100.0%	85.7%	90.0%
2017	Four Year Cohort	D0456	Aggregate	2016	89.7%	93.8%	84.6%	NA	NA	NA	100.0%	88.0%	NA	100.0%	NA	NA	NA	90.0%	100.0%	90.5%	75.0%
2017	Four Year Cohort	D0467	Aggregate	2016	89.7%	85.0%	100.0%	66.7%	75.0%	100.0%	78.6%	100.0%	NA	71.4%	100.0%	100.0%	NA	85.7%	100.0%	88.2%	100.0%
2017	Four Year Cohort	D0480	Aggregate	2016	89.7%	89.4%	90.1%	91.3%	86.2%	76.9%	91.2%	88.1%	NA	NA	100.0%	100.0%	60.0%	88.0%	94.6%	89.1%	78.3%
2017	Four Year Cohort	D0226	Aggregate	2016	89.5%	90.9%	87.5%	100.0%	NA	NA	100.0%	87.5%	NA	100.0%	100.0%	NA	100.0%	72.7%	100.0%	80.0%	25.0%
2017	Four Year Cohort	D0312	Aggregate	2016	89.5%	91.1%	87.8%	100.0%	NA	0.0%	100.0%	88.3%	NA	100.0%	100.0%	NA	100.0%	83.3%	90.0%	85.0%	77.8%
2017	Four Year Cohort	D0411	Aggregate	2016	89.5%	77.8%	100.0%	NA	NA	NA	NA	88.9%	100.0%	100.0%	72.7%	NA	100.0%	66.7%	66.7%	66.7%	100.0%
2017	Four Year Cohort	D0233	Aggregate	2016	89.4%	87.2%	91.8%	75.0%	66.7%	67.3%	81.2%	91.0%	NA	85.1%	NA	97.8%	88.6%	76.2%	84.8%	78.1%	79.8%
2017	Four Year Cohort	D0484	Aggregate	2016	89.3%	86.7%	92.3%	100.0%	NA	NA	100.0%	88.5%	NA	NA	NA	100.0%	NA	81.8%	83.3%	82.1%	87.5%
2017	Four Year Cohort	D0331	Aggregate	2016	89.2%	85.7%	92.7%	100.0%	100.0%	NA	100.0%	88.6%	NA	100.0%	NA	NA	100.0%	80.6%	100.0%	84.8%	90.9%
2017	Four Year Cohort	D0435	Aggregate	2016	89.2%	88.1%	90.6%	NA	100.0%	NA	100.0%	88.0%	NA	100.0%	100.0%	NA	100.0%	73.7%	86.7%	77.4%	68.4%
2017	Four Year Cohort	D0367	Aggregate	2016	89.1%	85.1%	93.3%	NA	NA	85.7%	100.0%	89.0%	NA	100.0%	NA	100.0%	50.0%	85.7%	91.7%	86.8%	76.5%
2017	Four Year Cohort	D0417	Aggregate	2016	89.1%	94.3%	82.8%	100.0%	100.0%	NA	100.0%	87.7%	NA	100.0%	NA	NA	100.0%	86.4%	88.9%	87.1%	87.5%
2017	Four Year Cohort	D0309	Aggregate	2016	88.9%	89.4%	88.4%	100.0%	100.0%	NA	87.5%	90.0%	NA	NA	0.0%	100.0%	85.7%	82.9%	100.0%	86.5%	72.7%
2017	Four Year Cohort	D0382	Aggregate	2016	88.9%	84.8%	92.3%	80.0%	0.0%	50.0%	81.8%	92.7%	100.0%	0.0%	0.0%	NA	100.0%	80.0%	77.8%	79.5%	90.0%
2017	Four Year Cohort	D0390	Aggregate	2016	88.9%	83.3%	100.0%	NA	NA	NA	NA	87.5%	NA	NA	100.0%	NA	NA	100.0%	100.0%	100.0%	75.0%
2017	Four Year Cohort	D0402	Aggregate	2016	88.9%	88.1%	89.6%	100.0%	NA	83.3%	83.3%	88.5%	NA	100.0%	100.0%	100.0%	100.0%	73.7%	87.5%	77.8%	54.5%
2017	Four Year Cohort	D0353	Aggregate	2016	88.7%	91.5%	85.7%	100.0%	NA	NA	91.7%	88.0%	NA	NA	NA	100.0%	87.5%	78.7%	94.7%	83.3%	92.0%
2017	Four Year Cohort	D0453	Aggregate	2016	88.7%	87.6%	89.8%	85.7%	NA	65.0%	92.9%	89.1%	NA	85.0%	100.0%	80.0%	89.7%	81.6%	94.3%	84.1%	81.4%
2017	Four Year Cohort	D0489	Aggregate	2016	88.7%	86.0%	91.6%	90.0%	100.0%	66.7%	88.9%	88.1%	100.0%	66.7%	NA	100.0%	100.0%	77.0%	85.0%	79.0%	83.3%
2017	Four Year Cohort	D0320	Aggregate	2016	88.6%	86.0%	91.2%	NA	0.0%	60.0%	75.0%	89.3%	NA	100.0%	NA	100.0%	83.3%	67.7%	90.0%	73.2%	71.4%
2017	Four Year Cohort	D0371	Aggregate	2016	88.6%	90.0%	86.7%	88.2%	60.0%	NA	100.0%	84.0%	NA	NA	NA	NA	66.7%	81.8%	100.0%	89.5%	80.0%
2017	Four Year Cohort	D0394	Aggregate	2016	88.6%	87.8%	89.9%	33.3%	100.0%	0.0%	70.0%	90.2%	NA	100.0%	100.0%	100.0%	60.0%	77.5%	81.3%	78.6%	72.2%
2017	Four Year Cohort	D0490	Aggregate	2016	88.6%	86.0%	92.1%	100.0%	NA	100.0%	87.5%	89.4%	NA	100.0%	100.0%	100.0%	60.0%	82.2%	95.5%	85.3%	87.1%
2017	Four Year Cohort	D0111	Aggregate	2016	88.5%	88.2%	88.9%	NA	NA	0.0%	NA	88.5%	NA	NA	NA	NA	NA	77.8%	66.7%	75.0%	100.0%
2017	Four Year Cohort	D0203	Aggregate	2016	88.5%	87.1%	89.9%	100.0%	NA	100.0%	100.0%	86.6%	NA	92.6%	NA	100.0%	71.4%	83.3%	100.0%	88.2%	92.3%
2017	Four Year Cohort	D0298	Aggregate	2016	88.5%	83.3%	92.9%	NA	NA	NA	NA	88.0%	NA	100.0%	NA	NA	NA	77.8%	75.0%	76.9%	100.0%
2017	Four Year Cohort	D0429	Aggregate	2016	88.5%	86.7%	90.9%	NA	NA	NA	82.0%	91.7%	NA	100.0%	100.0%	NA	0.0%	66.7%	100.0%	70.0%	100.0%
2017	Four Year Cohort	D0512	Aggregate	2016	88.3%	86.1%	91.1%	80.7%	100.0%	63.9%	82.0%	91.2%	NA	81.3%	33.3%	95.5%	84.9%	76.5%	83.7%	78.2%	80.4%
2017	Four Year Cohort	D0377	Aggregate	2016	88.3%	84.6%	91.2%	NA	NA	100.0%	0.0%	91.4%	0.0%	NA	NA	NA	NA	81.8%	62.5%	76.7%	90.0%
2017	Four Year Cohort	D0492	Aggregate	2016	88.2%	84.6%	100.0%	NA	NA	0.0%	NA	86.7%	NA	NA	NA	NA	100.0%	71.4%	100.0%	77.8%	100.0%
2017	Four Year Cohort	D0114	Aggregate	2016	88.1%	92.6%	84.4%	NA	NA	NA	50.0%	89.6%	NA	NA	100.0%	NA	75.0%	84.6%	75.0%	81.6%	84.6%
2017	Four Year Cohort	D0418	Aggregate	2016	88.0%	85.6%	90.7%	50.0%	NA	76.9%	50.0%	92.9%	NA	80.0%	NA	50.0%	80.0%	71.2%	95.5%	78.4%	84.4%
2017	Four Year Cohort	D0297	Aggregate	2016	87.9%	84.2%	92.9%	100.0%	NA	NA	100.0%	85.7%	NA	NA	NA	100.0%	NA	72.7%	100.0%	85.0%	66.7%
2017	Four Year Cohort	D0305	Aggregate	2016	87.8%	84.4%	91.3%	93.3%	50.0%	66.7%	92.7%	87.0%	100.0%	90.5%	100.0%	100.0%	75.6%	78.6%	93.8%	81.6%	76.0%
2017	Four Year Cohort	D0465	Aggregate	2016	87.8%	83.3%	91.7%	100.0%	100.0%	80.0%	93.8%	86.1%	100.0%	66.7%	66.7%	100.0%	100.0%	79.2%	90.5%	81.7%	78.9%
2017	Four Year Cohort	D0375	Aggregate	2016	87.6%	88.1%	87.1%	NA	NA	50.0%	100.0%	87.9%	NA	100.0%	100.0%	NA	60.0%	69.7%	84.6%	73.9%	84.2%
2017	Four Year Cohort	D0256	Aggregate	2016	87.5%	87.5%	87.5%	NA	NA	NA	100.0%	87.0%	NA	100.0%	NA	NA	100.0%	80.0%	100.0%	81.3%	100.0%
2017	Four Year Cohort	D0287	Aggregate	2016	87.5%	87.0%	88.0%	NA	NA	85.7%	NA	87.2%	NA	NA	100.0%	NA	NA	76.5%	100.0%	78.6%	100.0%
2017	Four Year Cohort	D0374	Aggregate	2016	87.5%	95.2%	78.9%	85.7%	50.0%	100.0%	85.7%	88.5%	NA	NA	NA	100.0%	62.5%	82.6%	100.0%	83.3%	83.3%
2017	Four Year Cohort	D0387	Aggregate	2016	87.5%	80.0%	100.0%	NA	NA	NA	NA	87.5%	NA	NA	NA	NA	NA	100.0%	66.7%	85.2%	50.0%
2017	Four Year Cohort	D0399	Aggregate	2016	87.5%	100.0%	50.0%	NA	NA	50.0%	NA	87.5%	NA	NA	NA	NA	NA	50.0%	100.0%	66.7%	100.0%
2017	Four Year Cohort	D0396	Aggregate	2016	87.3%	79.2%	92.3%	50.0%	NA	NA	0.0%	89.8%	NA	100.0%	NA	NA	60.0%	81.8%	42.9%	72.4%	60.0%
2017	Four Year Cohort	D0311	Aggregate	2016	87.0%	80.0%	100.0%	NA	100.0%	NA	100.0%	85.7%	NA	NA	NA	NA	100.0%	83.3%	50.0%	78.6%	100.0%
2017	Four Year Cohort	D0409	Aggregate	2016	87.0%	83.9%	90.6%	0.0%	50.0%	70.0%	81.8%	91.0%	NA	81.3%	100.0%	100.0%	62.5%	82.6%	84.6%	83.8%	76.9%
2017	Four Year Cohort	D0110	Aggregate	2016	86.7%	71.4%	100.0%	75.0%	NA	50.0%	100.0%	85.7%	NA	NA	NA	NA	NA	71.4%	100.0%	75.0%	50.0%
2017	Four Year Cohort	D0216	Aggregate	2016	86.7%	81.8%	100.0%	NA	80.0%	66.7%	85.7%	85.7%	NA	NA	100.0%	NA	NA	81.8%	100.0%	83.8%	100.0%
2017	Four Year Cohort	D0205	Aggregate	2016	86.5%	80.0%	94.1%	NA	NA	NA	NA	85.7%	NA	NA	100.0%	NA	100.0%	85.7%	75.0%	85.7%	54.5%
2017	Four Year Cohort	D0504	Aggregate	2016	86.5%	89.5%	83.3%	NA	NA	NA	100.0%	85.3%	NA	NA	NA	NA	100.0%	55.6%	100.0%	73.3%	100.0%

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Program year	Cohort type	Org no	Graduation year	Bldg no	Total	Male	Female	ELL	Migrant	Homeless	Hispanic	White	Native Hawaiian Pacific Islander	Black	American Indian	Asian	Multiracial	Free Lunch	Reduced Lunch	Free Reduced Lunch	Special Education
2017	Four Year Cohort	D0214	2016	Aggregate	86.2%	85.1%	87.5%	85.7%	65.0%	50.0%	83.6%	90.5%	NA	100.0%	66.7%	NA	100.0%	80.6%	91.7%	82.1%	87.5%
2017	Four Year Cohort	D0487	2016	Aggregate	86.1%	85.7%	86.4%	NA	NA	100.0%	100.0%	86.7%	NA	0.0%	NA	NA	100.0%	81.8%	87.5%	84.2%	75.0%
2017	Four Year Cohort	State	2016	Aggregate	86.1%	84.2%	88.1%	77.7%	80.6%	65.2%	79.9%	88.8%	82.6%	77.1%	72.5%	93.1%	81.9%	75.2%	88.1%	77.8%	77.4%
2017	Four Year Cohort	D0210	2016	Aggregate	86.0%	82.8%	91.4%	87.0%	100.0%	50.0%	82.1%	88.2%	NA	NA	100.0%	NA	100.0%	76.2%	90.0%	78.8%	100.0%
2017	Four Year Cohort	D0215	2016	Aggregate	86.0%	76.2%	93.1%	92.9%	81.8%	100.0%	78.9%	90.3%	NA	NA	100.0%	NA	NA	73.9%	100.0%	80.6%	40.0%
2017	Four Year Cohort	D0337	2016	Aggregate	85.9%	87.9%	83.9%	NA	NA	50.0%	0.0%	91.3%	NA	100.0%	71.4%	NA	100.0%	72.7%	75.0%	73.3%	88.9%
2017	Four Year Cohort	D0237	2016	Aggregate	85.7%	92.3%	81.8%	NA	NA	NA	NA	85.7%	NA	NA	NA	NA	NA	80.0%	85.7%	82.4%	75.0%
2017	Four Year Cohort	D0258	2016	Aggregate	85.7%	81.8%	88.5%	NA	NA	NA	100.0%	86.8%	NA	57.1%	NA	NA	100.0%	78.7%	100.0%	81.2%	84.6%
2017	Four Year Cohort	D0269	2016	Aggregate	85.7%	83.3%	100.0%	NA	NA	NA	NA	83.3%	NA	100.0%	NA	NA	NA	75.0%	100.0%	80.0%	100.0%
2017	Four Year Cohort	D0274	2016	Aggregate	85.7%	92.9%	78.6%	NA	100.0%	NA	100.0%	87.0%	NA	NA	NA	NA	100.0%	100.0%	100.0%	100.0%	66.7%
2017	Four Year Cohort	D0293	2016	Aggregate	85.7%	85.7%	85.7%	NA	NA	NA	100.0%	84.6%	NA	NA	100.0%	NA	NA	50.0%	100.0%	66.7%	100.0%
2017	Four Year Cohort	D0400	2016	Aggregate	85.5%	80.0%	88.7%	NA	NA	100.0%	50.0%	85.9%	NA	NA	100.0%	NA	100.0%	82.8%	90.0%	84.6%	75.0%
2017	Four Year Cohort	D0250	2016	Aggregate	85.1%	84.4%	86.0%	81.3%	80.0%	72.7%	87.0%	87.3%	40.0%	78.6%	100.0%	100.0%	80.0%	79.5%	85.0%	81.5%	90.9%
2017	Four Year Cohort	D0327	2016	Aggregate	84.8%	77.8%	93.3%	NA	NA	NA	75.0%	86.2%	NA	NA	NA	NA	NA	81.8%	85.7%	83.3%	100.0%
2017	Four Year Cohort	D0385	2016	Aggregate	84.7%	82.2%	87.4%	100.0%	NA	100.0%	92.3%	85.4%	NA	57.1%	50.0%	92.9%	86.7%	61.1%	89.7%	69.3%	81.8%
2017	Four Year Cohort	D0316	2016	Aggregate	84.6%	75.0%	100.0%	0.0%	0.0%	NA	0.0%	90.9%	NA	NA	NA	NA	100.0%	33.3%	100.0%	66.7%	66.7%
2017	Four Year Cohort	D0392	2016	Aggregate	84.6%	80.0%	87.5%	NA	NA	100.0%	NA	84.6%	NA	NA	NA	NA	NA	66.7%	100.0%	77.8%	50.0%
2017	Four Year Cohort	D0463	2016	Aggregate	84.6%	84.6%	84.6%	NA	NA	NA	100.0%	84.0%	NA	NA	NA	NA	NA	80.0%	100.0%	84.6%	100.0%
2017	Four Year Cohort	D0483	2016	Aggregate	84.3%	86.2%	81.8%	82.1%	100.0%	NA	82.8%	85.0%	NA	NA	100.0%	NA	100.0%	75.9%	100.0%	81.1%	100.0%
2017	Four Year Cohort	D0507	2016	Aggregate	84.0%	83.3%	85.7%	90.0%	100.0%	0.0%	92.9%	72.7%	NA	NA	100.0%	NA	NA	84.6%	83.3%	84.2%	50.0%
2017	Four Year Cohort	D0246	2016	Aggregate	83.7%	85.7%	81.8%	NA	NA	NA	100.0%	82.1%	NA	NA	100.0%	50.0%	100.0%	81.5%	85.7%	82.4%	60.0%
2017	Four Year Cohort	D0204	2016	Aggregate	83.6%	84.9%	82.3%	50.0%	NA	84.6%	71.0%	84.7%	NA	92.3%	100.0%	NA	100.0%	71.8%	96.3%	77.7%	76.7%
2017	Four Year Cohort	D0373	2016	Aggregate	83.5%	80.3%	86.5%	100.0%	NA	44.4%	86.8%	82.7%	NA	66.7%	50.0%	100.0%	75.0%	74.5%	82.8%	76.3%	62.2%
2017	Four Year Cohort	D0285	2016	Aggregate	83.3%	100.0%	60.0%	NA	NA	NA	100.0%	88.9%	NA	0.0%	100.0%	NA	NA	80.0%	100.0%	87.5%	66.7%
2017	Four Year Cohort	D0384	2016	Aggregate	83.3%	85.7%	80.0%	NA	NA	NA	NA	83.3%	NA	NA	NA	NA	NA	50.0%	100.0%	66.7%	33.3%
2017	Four Year Cohort	D0496	2016	Aggregate	83.3%	66.7%	100.0%	NA	NA	100.0%	50.0%	83.3%	NA	NA	66.7%	100.0%	NA	100.0%	NA	100.0%	0.0%
2017	Four Year Cohort	D0447	2016	Aggregate	82.9%	82.9%	82.8%	NA	NA	NA	50.0%	83.6%	NA	NA	NA	NA	100.0%	41.7%	33.3%	40.0%	83.3%
2017	Four Year Cohort	D0444	2016	Aggregate	82.8%	88.9%	80.0%	NA	NA	NA	100.0%	58.3%	40.0%	NA	100.0%	NA	NA	80.0%	100.0%	83.3%	100.0%
2017	Four Year Cohort	D0234	2016	Aggregate	82.5%	77.3%	87.3%	100.0%	NA	75.0%	100.0%	81.8%	NA	87.5%	100.0%	100.0%	0.0%	74.1%	90.9%	76.1%	77.8%
2017	Four Year Cohort	D0481	2016	Aggregate	82.4%	88.9%	75.0%	NA	NA	NA	NA	82.4%	NA	NA	NA	NA	NA	100.0%	33.3%	71.4%	100.0%
2017	Four Year Cohort	D0428	2016	Aggregate	82.3%	78.6%	86.5%	73.2%	86.1%	100.0%	75.9%	85.9%	NA	100.0%	50.0%	NA	71.4%	75.3%	93.1%	78.2%	78.9%
2017	Four Year Cohort	D0352	2016	Aggregate	82.1%	85.7%	79.1%	100.0%	NA	62.5%	76.5%	84.5%	NA	100.0%	NA	100.0%	NA	70.6%	72.7%	71.1%	60.0%
2017	Four Year Cohort	D0224	2016	Aggregate	81.8%	87.5%	78.6%	NA	NA	66.7%	NA	81.8%	NA	NA	100.0%	NA	NA	60.0%	87.5%	76.9%	100.0%
2017	Four Year Cohort	D0315	2016	Aggregate	81.8%	74.2%	88.6%	100.0%	100.0%	0.0%	100.0%	80.3%	NA	100.0%	100.0%	100.0%	100.0%	57.9%	80.0%	62.5%	66.7%
2017	Four Year Cohort	D0308	2016	Aggregate	81.5%	79.9%	83.1%	81.5%	NA	42.9%	83.3%	81.7%	NA	81.8%	100.0%	50.0%	71.4%	74.4%	94.4%	78.3%	74.0%
2017	Four Year Cohort	D0334	2016	Aggregate	81.3%	75.0%	87.5%	NA	NA	NA	NA	81.3%	NA	NA	NA	NA	NA	81.8%	50.0%	76.9%	83.3%
2017	Four Year Cohort	D0294	2016	Aggregate	81.0%	83.3%	77.8%	83.3%	NA	NA	NA	83.3%	NA	NA	NA	NA	66.7%	66.7%	100.0%	71.4%	100.0%
2017	Four Year Cohort	D0497	2016	Aggregate	80.7%	79.8%	81.5%	NA	0.0%	68.4%	81.8%	80.1%	NA	83.8%	69.6%	93.3%	81.8%	67.6%	90.2%	70.9%	81.3%
2017	Four Year Cohort	D0495	2016	Aggregate	80.6%	80.6%	80.6%	NA	100.0%	100.0%	80.0%	81.1%	NA	66.7%	100.0%	NA	80.0%	70.8%	83.3%	75.0%	78.6%
2017	Four Year Cohort	D0457	2016	Aggregate	80.2%	76.0%	84.3%	75.8%	75.0%	62.5%	78.8%	83.8%	NA	77.8%	100.0%	82.6%	85.7%	76.0%	82.1%	77.1%	84.3%
2017	Four Year Cohort	D0290	2016	Aggregate	80.0%	77.7%	83.1%	NA	NA	66.7%	25.0%	81.6%	NA	66.7%	100.0%	NA	75.0%	72.3%	58.3%	70.8%	71.4%
2017	Four Year Cohort	D0292	2016	Aggregate	80.0%	66.7%	88.9%	NA	NA	NA	NA	80.0%	NA	NA	NA	NA	NA	75.0%	0.0%	60.0%	50.0%
2017	Four Year Cohort	D0393	2016	Aggregate	80.0%	86.7%	73.3%	NA	NA	100.0%	66.7%	79.3%	NA	100.0%	NA	NA	100.0%	66.7%	66.7%	66.7%	66.7%
2017	Four Year Cohort	D0405	2016	Aggregate	80.0%	79.2%	80.6%	82.4%	100.0%	50.0%	76.9%	80.0%	NA	81.8%	69.6%	50.0%	100.0%	72.2%	100.0%	75.6%	91.7%
2017	Four Year Cohort	D0361	2016	Aggregate	79.7%	77.8%	81.1%	75.0%	66.7%	100.0%	50.0%	80.0%	NA	69.2%	25.0%	NA	NA	69.2%	87.5%	72.3%	60.0%
2017	Four Year Cohort	D0475	2016	Aggregate	78.8%	77.2%	80.7%	83.3%	33.3%	60.0%	71.7%	87.0%	NA	83.3%	60.0%	86.7%	91.2%	70.3%	84.1%	74.3%	74.2%
2017	Four Year Cohort	D0445	2016	Aggregate	78.7%	79.4%	77.5%	100.0%	100.0%	66.7%	83.3%	73.7%	75.0%	91.7%	100.0%	NA	76.0%	71.0%	81.3%	73.1%	72.7%
2017	Four Year Cohort	D0300	2016	Aggregate	78.6%	75.0%	83.3%	100.0%	NA	NA	66.7%	83.3%	NA	0.0%	NA	NA	NA	25.0%	71.4%	54.5%	40.0%
2017	Four Year Cohort	D0407	2016	Aggregate	78.6%	75.0%	82.1%	NA	NA	NA	50.0%	81.6%	NA	50.0%	NA	NA	100.0%	58.3%	60.0%	58.6%	60.0%
2017	Four Year Cohort	D0503	2016	Aggregate	78.3%	67.4%	91.9%	NA	NA	75.0%	100.0%	76.5%	NA	69.2%	25.0%	NA	81.8%	74.5%	87.5%	76.2%	61.5%
2017	Four Year Cohort	D0112	2016	Aggregate	78.0%	85.7%	72.4%	0.0%	NA	NA	50.0%	78.3%	NA	100.0%	60.0%	NA	NA	60.0%	83.3%	65.4%	80.0%
2017	Four Year Cohort	D0202	2016	Aggregate	77.3%	73.8%	81.0%	81.0%	100.0%	60.0%	78.5%	76.3%	NA	75.0%	100.0%	100.0%	62.5%	71.9%	82.9%	73.9%	69.0%
2017	Four Year Cohort	D0253	2016	Aggregate	77.0%	75.3%	79.3%	79.0%	77.8%	40.0%	77.8%	78.3%	NA	66.7%	66.7%	80.0%	64.3%	69.6%	76.0%	70.3%	65.8%

Program year	Cohort type	Org no	Graduation year	Bldg no	Total	Male	Female	ELL	Migrant	Homeless	Hispanic	White	Native Hawaiian Pacific Islander	Black	American Indian	Asian	Multiracial	Free Lunch	Reduced Lunch	Free Reduced Lunch	Special Education
2017	Four Year Cohort	D0470	2016	Aggregate	77.0%	76.0%	77.9%	70.8%	75.0%	55.0%	70.6%	86.1%	NA	44.4%	72.0%	NA	40.0%	72.0%	81.3%	73.0%	76.5%
2017	Four Year Cohort	D0430	2016	Aggregate	76.9%	76.9%	76.9%	50.0%	NA	NA	100.0%	77.4%	NA	NA	60.0%	100.0%	100.0%	68.4%	75.0%	70.4%	66.7%
2017	Four Year Cohort	D0383	2016	Aggregate	76.8%	73.5%	80.8%	70.6%	0.0%	55.6%	69.0%	81.4%	100.0%	54.2%	66.7%	88.2%	75.0%	57.6%	72.5%	60.5%	62.4%
2017	Four Year Cohort	D0505	2016	Aggregate	75.6%	70.0%	81.0%	NA	NA	0.0%	NA	76.3%	NA	72.2%	50.0%	NA	100.0%	70.8%	60.0%	69.0%	57.1%
2017	Four Year Cohort	D0501	2016	Aggregate	74.8%	70.7%	79.0%	71.8%	78.6%	71.7%	73.4%	78.2%	66.7%	72.2%	62.5%	75.0%	70.9%	68.5%	83.9%	70.3%	66.5%
2017	Four Year Cohort	D0349	2016	Aggregate	74.1%	76.9%	71.4%	100.0%	NA	100.0%	100.0%	75.0%	NA	NA	0.0%	NA	0.0%	81.3%	60.0%	76.2%	100.0%
2017	Four Year Cohort	D0398	2016	Aggregate	73.5%	77.8%	68.8%	NA	NA	NA	0.0%	80.0%	NA	50.0%	NA	NA	76.8%	52.9%	100.0%	65.2%	42.9%
2017	Four Year Cohort	D0259	2016	Aggregate	73.0%	69.0%	77.1%	67.3%	58.1%	55.5%	68.8%	73.9%	100.0%	73.2%	59.1%	88.3%	62.5%	67.0%	77.7%	68.3%	61.9%
2017	Four Year Cohort	D0218	2016	Aggregate	70.5%	64.3%	74.3%	71.4%	66.7%	77.8%	64.7%	72.0%	NA	50.0%	100.0%	100.0%	0.0%	69.4%	60.0%	68.1%	57.1%
2017	Four Year Cohort	D0358	2016	Aggregate	69.4%	63.2%	76.5%	NA	NA	100.0%	NA	71.4%	NA	NA	NA	NA	38.9%	52.6%	100.0%	62.5%	71.4%
2017	Four Year Cohort	D0500	2016	Aggregate	69.2%	63.8%	74.4%	70.8%	75.6%	59.6%	67.1%	57.8%	66.7%	74.9%	25.0%	87.2%	NA	66.9%	81.3%	68.4%	57.0%
2017	Four Year Cohort	D0106	2016	Aggregate	66.7%	57.1%	80.0%	100.0%	100.0%	100.0%	100.0%	60.0%	NA	NA	NA	NA	66.7%	75.0%	50.0%	70.0%	50.0%
2017	Four Year Cohort	D0369	2016	Aggregate	66.7%	66.7%	66.7%	100.0%	NA	NA	100.0%	65.0%	NA	NA	NA	NA	0.0%	53.3%	100.0%	63.2%	40.0%
2017	Four Year Cohort	D0397	2016	Aggregate	66.7%	75.0%	60.0%	0.0%	NA	NA	0.0%	81.8%	NA	0.0%	0.0%	NA	NA	25.0%	60.0%	38.5%	75.0%
2017	Four Year Cohort	D0403	2016	Aggregate	61.5%	80.0%	55.2%	0.0%	NA	40.9%	25.0%	75.0%	NA	16.7%	NA	100.0%	50.0%	47.1%	80.0%	54.5%	40.0%
2017	Four Year Cohort	D0230	2016	Aggregate	56.5%	52.7%	59.9%	36.4%	NA	35.7%	50.0%	58.2%	100.0%	42.1%	33.3%	80.0%	40.0%	37.1%	60.0%	43.3%	46.4%
2017	Four Year Cohort	D0422	2016	Aggregate	37.4%	33.9%	40.3%	29.4%	0.0%	33.3%	31.8%	39.1%	NA	33.3%	0.0%	100.0%	NA	25.6%	50.0%	30.2%	17.6%
2017	Four Year Cohort	D0207	2016	Aggregate	0.0%	0.0%	0.0%	0.0%	NA	NA	NA	0.0%	NA	0.0%	NA	0.0%	NA	NA	0.0%	0.0%	0.0%

Appendix 24:
Kansas Assessment Results – Taylor Scenario A - Math

All of the assessment data used to create Appendices 24-27 is publicly available at: http://ksreportcard.ksde.org/2016_2017_Assessment_Full_File.xlsx. It is appropriate for this Court to take judicial notice of this assessment data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

180 Kansas Schools with Fewer than 10 Percent at Level 1 in Math
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Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0103	Cheyenne	Cheylin	2780 - Cheylin Jr/Sr High	6.45	61.29	29.03	3.22	0	32.25	All Students	13	Math	Accountability	2780	2017
D0110	Phillips	Thunder Ridge Schools	0192 - Thunder Ridge Elementary	6.66	33.33	40	20	0	60	All Students	13	Math	Accountability	192	2017
D0112	Ellsworth	Central Plains	0418 - Central Plains Middle School - Bushton	6.84	57.53	30.13	5.47	0	35.6	All Students	13	Math	Accountability	418	2017
D0112	Ellsworth	Central Plains	0416 - Central Plains Elementary School - Holyrood	9.43	45.28	35.84	9.43	0	45.27	All Students	13	Math	Accountability	416	2017
D0113	Nemaha	Prairie Hills	0409 - Sabetha Elementary School	4.76	26.19	36.9	32.14	0	69.04	All Students	13	Math	Accountability	409	2017
D0113	Nemaha	Prairie Hills	0414 - Wetmore High	6.66	20	33.33	40	0	73.33	All Students	13	Math	Accountability	414	2017
D0113	Nemaha	Prairie Hills	0413 - Wetmore Elementary	7.46	38.8	40.29	13.43	0	53.72	All Students	13	Math	Accountability	413	2017
D0203	Wyandotte	Piper-Kansas City	0181 - Piper Elementary School	3.84	14.1	43.58	38.46	0	82.04	All Students	13	Math	Accountability	181	2017
D0207	Leavenworth	Ft Leavenworth	0288 - Eisenhower Elem	3.27	27.57	41.58	27.57	0	69.15	All Students	13	Math	Accountability	288	2017
D0207	Leavenworth	Ft Leavenworth	0286 - Bradley Elem	4.71	26.7	37.69	30.89	0	68.58	All Students	13	Math	Accountability	286	2017
D0207	Leavenworth	Ft Leavenworth	0290 - MacArthur Elem	6.02	27.3	38.95	27.71	0	66.66	All Students	13	Math	Accountability	290	2017
D0212	Norton	Northern Valley	0404 - Almena Elem	4.76	61.9	28.57	4.76	0	33.33	All Students	13	Math	Accountability	404	2017
D0215	Kearny	Lakin	0466 - Lakin Elem	7.47	49.53	33.64	9.34	0	42.98	All Students	13	Math	Accountability	466	2017
D0218	Morton	Elkhart	0516 - Elkhart Elem	7.27	63.63	23.63	5.45	0	29.08	All Students	13	Math	Accountability	516	2017
D0224	Washington	Clifton-Clyde	0658 - Clifton-Clyde Grade School K-3	4	32	56	8	0	64	All Students	13	Math	Accountability	658	2017
D0229	Johnson	Blue Valley	0759 - Timber Creek Elementary School	1.83	15.18	39	43.97	0	82.97	All Students	13	Math	Accountability	759	2017
D0229	Johnson	Blue Valley	0785 - Harmony Elementary	2.12	13.42	41.69	42.75	0	84.44	All Students	13	Math	Accountability	785	2017
D0229	Johnson	Blue Valley	0756 - Lakewood Elementary	2.18	15	35.62	47.18	0	82.8	All Students	13	Math	Accountability	756	2017
D0229	Johnson	Blue Valley	0771 - Morse Elementary	2.53	20.3	42.13	35.02	0	77.15	All Students	13	Math	Accountability	771	2017
D0229	Johnson	Blue Valley	7773 - Prairie Star Elementary	2.96	26.69	38.55	31.77	0	70.32	All Students	13	Math	Accountability	7773	2017
D0229	Johnson	Blue Valley	0783 - Cottonwood Point Elementary	3.12	28.75	40.62	27.5	0	68.12	All Students	13	Math	Accountability	783	2017
D0229	Johnson	Blue Valley	7790 - Sunrise Point Elementary	3.26	23.36	46.19	27.17	0	73.36	All Students	13	Math	Accountability	7790	2017
D0229	Johnson	Blue Valley	0773 - Leawood Elementary	3.47	27.39	39.13	30	0	69.13	All Students	13	Math	Accountability	773	2017
D0229	Johnson	Blue Valley	0777 - Mission Trail Elementary	3.73	29.04	31.95	35.26	0	67.21	All Students	13	Math	Accountability	777	2017
D0229	Johnson	Blue Valley	0758 - Cedar Hills Elementary	3.78	20.82	40.69	34.7	0	75.39	All Students	13	Math	Accountability	758	2017
D0229	Johnson	Blue Valley	7786 - Blue River Elementary	3.86	27.89	43.77	24.46	0	68.23	All Students	13	Math	Accountability	7786	2017
D0229	Johnson	Blue Valley	0765 - Liberty View Elementary	4.1	29.47	40.67	25.74	0	66.41	All Students	13	Math	Accountability	765	2017
D0229	Johnson	Blue Valley	7775 - Heartland Elementary	4.16	23.43	38.02	34.37	0	72.39	All Students	13	Math	Accountability	7775	2017
D0229	Johnson	Blue Valley	7776 - Prairie Star Middle	6.37	31.14	38.61	23.86	0	62.47	All Students	13	Math	Accountability	7776	2017
D0229	Johnson	Blue Valley	0782 - Oak Hill Elementary	6.7	23.71	42.78	26.8	0	69.58	All Students	13	Math	Accountability	782	2017
D0229	Johnson	Blue Valley	7787 - Pleasant Ridge Middle	7.02	29.62	39.72	23.63	0	63.35	All Students	13	Math	Accountability	7787	2017
D0229	Johnson	Blue Valley	0780 - Indian Valley Elementary	7.1	27.86	36.06	28.96	0	65.02	All Students	13	Math	Accountability	780	2017
D0229	Johnson	Blue Valley	7788 - Sunset Ridge Elementary	7.89	28.94	37.96	25.18	0	63.14	All Students	13	Math	Accountability	7788	2017
D0229	Johnson	Blue Valley	0784 - Harmony Middle	8.01	29.32	41.53	21.12	0	62.65	All Students	13	Math	Accountability	784	2017
D0229	Johnson	Blue Valley	0779 - Overland Trail Elementary	8.14	32.57	34.52	24.75	0	59.27	All Students	13	Math	Accountability	779	2017
D0229	Johnson	Blue Valley	0774 - Stilwell Elementary	8.37	30.89	31.93	28.79	0	60.72	All Students	13	Math	Accountability	774	2017
D0229	Johnson	Blue Valley	0778 - Leawood Middle	8.88	35.99	37.81	17.31	0	55.12	All Students	13	Math	Accountability	778	2017
D0229	Johnson	Blue Valley	0772 - Valley Park Elementary	9.29	31.22	35.68	23.79	0	59.47	All Students	13	Math	Accountability	772	2017
D0229	Johnson	Blue Valley	0757 - Lakewood Middle	9.37	37.83	36.56	16.21	0	52.77	All Students	13	Math	Accountability	757	2017
D0230	Johnson	Spring Hill	0793 - Prairie Creek Elementary	0.88	16	38.22	44.88	0	83.1	All Students	13	Math	Accountability	793	2017
D0230	Johnson	Spring Hill	0929 - Wolf Creek Elementary School	6.19	28.51	39.66	25.61	0	65.27	All Students	13	Math	Accountability	929	2017
D0231	Johnson	Gardner Edgerton	0816 - Madison Elementary	2.09	29.31	41.36	27.22	0	68.58	All Students	13	Math	Accountability	816	2017
D0231	Johnson	Gardner Edgerton	0812 - Edgerton Elem	2.89	20.28	47.82	28.98	0	76.8	All Students	13	Math	Accountability	812	2017
D0231	Johnson	Gardner Edgerton	0927 - Grand Star Elementary	3.33	40	38	18.66	0	56.66	All Students	13	Math	Accountability	927	2017
D0231	Johnson	Gardner Edgerton	0815 - Moonlight Elementary School	5.71	36.19	31.42	26.66	0	58.08	All Students	13	Math	Accountability	815	2017
D0231	Johnson	Gardner Edgerton	0814 - Sunflower Elementary	7.27	33.93	42.42	16.36	0	58.78	All Students	13	Math	Accountability	814	2017
D0231	Johnson	Gardner Edgerton	0804 - Gardner Elem	8.77	33.33	38.59	19.29	0	57.88	All Students	13	Math	Accountability	804	2017
D0231	Johnson	Gardner Edgerton	0818 - Nike Elementary	8.95	40.29	33.58	17.16	0	50.74	All Students	13	Math	Accountability	818	2017
D0232	Johnson	De Soto	0843 - Riverview Elementary	3.33	23.75	46.66	26.25	0	72.91	All Students	13	Math	Accountability	843	2017
D0232	Johnson	De Soto	0829 - Horizon Elementary	5.46	30.71	35.49	28.32	0	63.81	All Students	13	Math	Accountability	829	2017
D0232	Johnson	De Soto	0912 - Belmont Elementary School	6.25	25	39.06	29.68	0	68.74	All Students	13	Math	Accountability	912	2017
D0232	Johnson	De Soto	0825 - Clear Creek Elem	6.34	23.01	38.49	32.14	0	70.63	All Students	13	Math	Accountability	825	2017
D0232	Johnson	De Soto	0841 - Prairie Ridge Elementary School	6.45	27.59	35.48	30.46	0	65.94	All Students	13	Math	Accountability	841	2017
D0232	Johnson	De Soto	0842 - Mize Elementary School	8.21	26.02	36.52	29.22	0	65.74	All Students	13	Math	Accountability	842	2017
D0233	Johnson	Olathe	0849 - Brougham Elem	3.27	26.77	39.89	30.05	0	69.94	All Students	13	Math	Accountability	849	2017
D0233	Johnson	Olathe	0846 - Regency Place Elementary	4.01	27.67	34.82	33.48	0	68.3	All Students	13	Math	Accountability	846	2017
D0233	Johnson	Olathe	9304 - Manchester Park Elementary	5.16	30.09	42.55	22.18	0	64.73	All Students	13	Math	Accountability	9304	2017

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Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0233	Johnson	Olathe	0868 - Meadow Lane Elem	6.41	33.68	34.75	25.13	0	59.88	All Students	13	Math	Accountability	868	2017
D0233	Johnson	Olathe	9300 - Sunnyside Elementary School	6.42	33.33	41.76	18.47	0	60.23	All Students	13	Math	Accountability	9300	2017
D0233	Johnson	Olathe	9302 - Arbor Creek Elementary	7.49	37.07	40.07	15.35	0	55.42	All Students	13	Math	Accountability	9302	2017
D0233	Johnson	Olathe	9301 - Chisholm Trail Middle School	7.55	36.7	40.75	14.97	0	55.72	All Students	13	Math	Accountability	9301	2017
D0233	Johnson	Olathe	2787 - Cedar Creek Elem	8.16	27.77	43.13	20.91	0	64.04	All Students	13	Math	Accountability	2787	2017
D0233	Johnson	Olathe	0934 - Millbrooke Elementary	8.24	30.76	39.56	21.42	0	60.98	All Students	13	Math	Accountability	934	2017
D0233	Johnson	Olathe	9311 - Forest View Elem	8.4	34.95	37.61	19.02	0	56.63	All Students	13	Math	Accountability	9311	2017
D0233	Johnson	Olathe	9305 - Clearwater Creek Elementary	9.05	23.77	40	27.16	0	67.16	All Students	13	Math	Accountability	9305	2017
D0233	Johnson	Olathe	2785 - Bentwood Elem	9.74	24.02	40.25	25.97	0	66.22	All Students	13	Math	Accountability	2785	2017
D0233	Johnson	Olathe	0853 - Briarwood Elem	9.87	33.95	40.74	15.43	0	56.17	All Students	13	Math	Accountability	853	2017
D0235	Bourbon	Uniontown	0966 - West Bourbon Elementary	9.48	46.55	33.62	10.34	0	43.96	All Students	13	Math	Accountability	966	2017
D0243	Coffey	Lebo-Waverly	1134 - Lebo Elem	7.14	35.71	42.85	14.28	0	57.13	All Students	13	Math	Accountability	1134	2017
D0247	Crawford	Cherokee	1232 - Southeast Elementary School	0	30.76	51.92	17.3	0	69.22	All Students	13	Math	Accountability	1232	2017
D0249	Crawford	Frontenac Public Schools	1287 - Frank Layden Elem	8.78	38.04	40.48	12.68	0	53.16	All Students	13	Math	Accountability	1287	2017
D0250	Crawford	Pittsburg	1302 - Geo E Nettels Elem	9.39	34.8	37.01	18.78	0	55.79	All Students	13	Math	Accountability	1302	2017
D0251	Lyon	North Lyon County	1351 - Reading School	8.1	35.13	43.24	13.51	0	56.75	All Students	13	Math	Accountability	1351	2017
D0253	Lyon	Emporia	1430 - Timmerman Elementary	9.63	33.02	35.32	22.01	0	57.33	All Students	13	Math	Accountability	1430	2017
D0259	Sedgwick	Wichita	1708 - Bostic Traditional Magnet Elem	4.72	26.35	38.51	30.4	0	68.91	All Students	13	Math	Accountability	1708	2017
D0260	Sedgwick	Derby	1945 - Park Hill Elementary	9.71	28.57	36.57	25.14	0	61.71	All Students	13	Math	Accountability	1945	2017
D0261	Sedgwick	Haysville	1965 - Ruth Clark Elementary K-5	5.55	34.02	33.33	27.08	0	60.41	All Students	13	Math	Accountability	1965	2017
D0262	Sedgwick	Valley Center Pub Sch	1981 - Wheatland Elem	4.02	37.58	38.25	20.13	0	58.38	All Students	13	Math	Accountability	1981	2017
D0262	Sedgwick	Valley Center Pub Sch	1980 - Abilene Elem	5.1	32.84	40.87	21.16	0	62.03	All Students	13	Math	Accountability	1980	2017
D0264	Sedgwick	Clearwater	2011 - Clearwater Elementary West	6.09	24.39	43.9	25.6	0	69.5	All Students	13	Math	Accountability	2011	2017
D0265	Sedgwick	Goddard	2033 - Amelia Earhart Elementary School	4.4	33.33	44.65	17.61	0	62.26	All Students	13	Math	Accountability	2033	2017
D0265	Sedgwick	Goddard	2069 - Apollo Elementary School	5.63	24.64	39.43	30.28	0	69.71	All Students	13	Math	Accountability	2069	2017
D0265	Sedgwick	Goddard	2035 - Explorer Elementary School	8.64	32.71	37.65	20.98	0	58.63	All Students	13	Math	Accountability	2035	2017
D0265	Sedgwick	Goddard	2026 - Oak Street Elementary School K-4	9.37	34.37	40.62	15.62	0	56.24	All Students	13	Math	Accountability	2026	2017
D0266	Sedgwick	Maize	2046 - Maize Elementary	7.52	39.06	37.27	16.12	0	53.39	All Students	13	Math	Accountability	2046	2017
D0266	Sedgwick	Maize	2045 - Maize South Elementary	8.9	31.84	34.93	24.31	0	59.24	All Students	13	Math	Accountability	2045	2017
D0266	Sedgwick	Maize	2043 - Pray-Woodman Elementary	9.31	31.37	37.93	21.37	0	59.3	All Students	13	Math	Accountability	2043	2017
D0266	Sedgwick	Maize	2051 - Maize Central Elementary	9.77	34.35	36.87	18.99	0	55.86	All Students	13	Math	Accountability	2051	2017
D0267	Sedgwick	Renwick	2068 - Garden Plain Elem	6.66	30.95	45.71	16.66	0	62.37	All Students	13	Math	Accountability	2068	2017
D0267	Sedgwick	Renwick	2062 - Andale Elem-Middle	9.01	36.88	39.75	14.34	0	54.09	All Students	13	Math	Accountability	2062	2017
D0267	Sedgwick	Renwick	2066 - Colwich Elem	10	49.23	32.3	8.46	0	40.76	All Students	13	Math	Accountability	2066	2017
D0272	Mitchell	Waconda	2171 - Lakeside Elementary	8.92	33.92	41.07	16.07	0	57.14	All Students	13	Math	Accountability	2171	2017
D0272	Mitchell	Waconda	2179 - Tipton Community School	9.67	22.58	35.48	32.25	0	67.73	All Students	13	Math	Accountability	2179	2017
D0275	Logan	Triplains	2286 - Winona Elem	3.7	18.51	51.85	25.92	0	77.77	All Students	13	Math	Accountability	2286	2017
D0294	Decatur	Oberlin	2738 - Oberlin Elem	9.63	42.16	36.14	12.04	0	48.18	All Students	13	Math	Accountability	2738	2017
D0299	Lincoln	Sylvan Grove	2860 - Lucas/Sylvan Elementary Unified	5.33	48	34.66	12	0	46.66	All Students	13	Math	Accountability	2860	2017
D0300	Comanche	Comanche County	2892 - South Central Elementary School	10	31.66	50	8.33	0	58.33	All Students	13	Math	Accountability	2892	2017
D0323	Pottawatomie	Rock Creek	3488 - St George Elem	5.1	28.93	45.95	20	0	65.95	All Students	13	Math	Accountability	3488	2017
D0323	Pottawatomie	Rock Creek	3492 - Westmoreland Elem	6.57	46.05	30.26	17.1	0	47.36	All Students	13	Math	Accountability	3492	2017
D0327	Ellsworth	Ellsworth	3594 - Ellsworth Elem	5.76	27.88	48.07	18.26	0	66.33	All Students	13	Math	Accountability	3594	2017
D0329	Wabaunsee	Wabaunsee	3650 - Alma Elementary School	7.69	51.28	30.76	10.25	0	41.01	All Students	13	Math	Accountability	3650	2017
D0331	Kingman	Kingman - Norwich	3712 - Norwich Elementary School	5.35	51.78	28.57	14.28	0	42.85	All Students	13	Math	Accountability	3712	2017
D0332	Kingman	Cunningham	3748 - Cunningham Elem	8.1	43.24	27.02	21.62	0	48.64	All Students	13	Math	Accountability	3748	2017
D0335	Jackson	North Jackson	3871 - Jackson Heights Elementary School	4.08	31.63	33.67	30.61	0	64.28	All Students	13	Math	Accountability	3871	2017
D0337	Jackson	Royal Valley	3916 - Royal Valley Elementary	7.92	34.65	33.66	23.76	0	57.42	All Students	13	Math	Accountability	3916	2017
D0347	Edwards	Kinsley-Offerle	4120 - Kinsley-Offerle Elementary School K-6	7.86	48.31	34.83	8.98	0	43.81	All Students	13	Math	Accountability	4120	2017
D0365	Anderson	Garnett	4592 - Greeley Elem	4.54	36.36	40.9	18.18	0	59.08	All Students	13	Math	Accountability	4592	2017
D0365	Anderson	Garnett	4610 - Westphalia	7.69	30.76	48.07	13.46	0	61.53	All Students	13	Math	Accountability	4610	2017
D0365	Anderson	Garnett	4580 - Garnett Elementary School	8.84	42.47	32.74	15.92	0	48.66	All Students	13	Math	Accountability	4580	2017
D0372	Shawnee	Silver Lake	4776 - Silver Lake Elem	3.88	29.12	43.2	23.78	0	66.98	All Students	13	Math	Accountability	4776	2017
D0373	Harvey	Newton	4842 - Sunset Elementary	7.44	46.8	34.04	11.7	0	45.74	All Students	13	Math	Accountability	4842	2017
D0375	Butler	Circle	4876 - Circle Greenwich Elementary	8.39	23.77	37.76	30.06	0	67.82	All Students	13	Math	Accountability	4876	2017
D0375	Butler	Circle	4854 - Circle Oil Hill Elementary	8.98	48.5	28.74	13.77	0	42.51	All Students	13	Math	Accountability	4854	2017
D0379	Clay	Clay Center	4972 - Lincoln Elem	4.87	13.41	45.12	36.58	0	81.7	All Students	13	Math	Accountability	4972	2017

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Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0380	Marshall	Vermillion	5032 - Centralia Elem	1.58	23.8	44.44	30.15	0	74.59	All Students	13	Math	Accountability	5032	2017
D0380	Marshall	Vermillion	5038 - Frankfort High	7.69	44.23	44.23	3.84	0	48.07	All Students	13	Math	Accountability	5038	2017
D0381	Ford	Spearville	5058 - Spearville Elem	5.12	29.48	43.58	21.79	0	65.37	All Students	13	Math	Accountability	5058	2017
D0382	Pratt	Pratt	5088 - Southwest Elem	6.58	41.91	40.71	10.77	0	51.48	All Students	13	Math	Accountability	5088	2017
D0383	Riley	Manhattan-Ogden	5132 - Woodrow Wilson Elem	7.95	26.7	34.65	30.68	0	65.33	All Students	13	Math	Accountability	5132	2017
D0383	Riley	Manhattan-Ogden	5114 - Bluemont Elementary School	9.09	49.65	29.37	11.88	0	41.25	All Students	13	Math	Accountability	5114	2017
D0384	Riley	Blue Valley	5160 - McCormick Elementary	3.44	24.13	65.51	6.89	0	72.4	All Students	13	Math	Accountability	5160	2017
D0385	Butler	Andover	5187 - Wheatland Elementary	2.69	17.48	33.18	46.63	0	79.81	All Students	13	Math	Accountability	5187	2017
D0385	Butler	Andover	5184 - Sunflower Elementary School	5.33	27.18	41.74	25.72	0	67.46	All Students	13	Math	Accountability	5184	2017
D0385	Butler	Andover	5185 - Andover Central Middle School	5.85	30.89	43.51	19.74	0	63.25	All Students	13	Math	Accountability	5185	2017
D0385	Butler	Andover	5182 - Meadowlark Elementary	7.31	28.04	37.19	27.43	0	64.62	All Students	13	Math	Accountability	5182	2017
D0385	Butler	Andover	5183 - Prairie Creek Elementary	8.1	23.64	39.86	28.37	0	68.23	All Students	13	Math	Accountability	5183	2017
D0385	Butler	Andover	5181 - Robert M. Martin Elementary	8.24	29.89	37.11	24.74	0	61.85	All Students	13	Math	Accountability	5181	2017
D0385	Butler	Andover	5179 - Andover Middle School	8.86	31.41	39.34	20.37	0	59.71	All Students	13	Math	Accountability	5179	2017
D0390	Greenwood	Hamilton	5296 - Hamilton Elem	0	43.75	56.25	0	0	56.25	All Students	13	Math	Accountability	5296	2017
D0392	Osborne	Osborne County	5332 - Osborne Elem	6.89	42.52	31.03	19.54	0	50.57	All Students	13	Math	Accountability	5332	2017
D0400	McPherson	Smoky Valley	5504 - Soderstrom Elem	7.63	35.87	43.51	12.97	0	56.48	All Students	13	Math	Accountability	5504	2017
D0402	Butler	Augusta	5558 - Robinson Elem	9.8	44.11	31.37	14.7	0	46.07	All Students	13	Math	Accountability	5558	2017
D0403	Rush	Otis-Bison	5598 - Otis-Bison Elementary	6.89	51.72	32.75	8.62	0	41.37	All Students	13	Math	Accountability	5598	2017
D0405	Rice	Lyons	5636 - Lyons Central Elementary	5.76	33.97	37.82	22.43	0	60.25	All Students	13	Math	Accountability	5636	2017
D0411	Marion	Goessel	5834 - Goessel Elem	1.61	27.41	53.22	17.74	0	70.96	All Students	13	Math	Accountability	5834	2017
D0416	Miami	Louisburg	5970 - Broadmoor Elementary	6.4	33.7	44.56	15.32	0	59.88	All Students	13	Math	Accountability	5970	2017
D0417	Morris	Morris County	5987 - Prairie Heights Elementary School	7.84	23.52	41.17	27.45	0	68.62	All Students	13	Math	Accountability	5987	2017
D0423	McPherson	Moundridge	6140 - Moundridge Elem	7.14	44.64	39.28	8.92	0	48.2	All Students	13	Math	Accountability	6140	2017
D0431	Barton	Hoisington	6375 - Lincoln Elementary	3.8	31.42	43.8	20.95	0	64.75	All Students	13	Math	Accountability	6375	2017
D0435	Dickinson	Abilene	6470 - McKinley Elem	3.12	23.95	44.79	28.12	0	72.91	All Students	13	Math	Accountability	6470	2017
D0437	Shawnee	Auburn Washburn	6530 - Jay Shideler Elementary	3.78	26.11	42.95	27.14	0	70.09	All Students	13	Math	Accountability	6530	2017
D0439	Harvey	Sedgwick Public Schools	6572 - R L Wright Elem	9.79	36.36	40.55	13.28	0	53.83	All Students	13	Math	Accountability	6572	2017
D0440	Harvey	Halstead	6586 - Bentley Primary School	4	24	48	24	0	72	All Students	13	Math	Accountability	6586	2017
D0444	Rice	Little River	6734 - Windom Elem	1.75	22.8	47.36	28.07	0	75.43	All Students	13	Math	Accountability	6734	2017
D0448	McPherson	Inman	6896 - Inman Elem	8.84	41.59	34.51	15.04	0	49.55	All Students	13	Math	Accountability	6896	2017
D0449	Leavenworth	Easton	6919 - Pleasant Ridge Elementary	7.75	28.44	31.89	31.89	0	63.78	All Students	13	Math	Accountability	6919	2017
D0450	Shawnee	Shawnee Heights	6948 - Tecumseh South Elem	8.91	36.43	42.63	12.01	0	54.64	All Students	13	Math	Accountability	6948	2017
D0456	Osage	Marais Des Cygnes Valley	7094 - Marais Des Cygnes Valley Elem	6.66	37.77	31.11	24.44	0	55.55	All Students	13	Math	Accountability	7094	2017
D0460	Harvey	Hesston	7206 - Hesston Elem	8.54	34.18	37.6	19.65	0	57.25	All Students	13	Math	Accountability	7206	2017
D0461	Wilson	Neodesha	7226 - Heller Elem	9.75	29.26	34.14	26.82	0	60.96	All Students	13	Math	Accountability	7226	2017
D0465	Cowley	Winfield	7330 - Whittier Elem	8.75	40.87	35.76	14.59	0	50.35	All Students	13	Math	Accountability	7330	2017
D0467	Wichita	Leoti	7382 - Wichita County Elementary	9.09	37.27	41.81	11.81	0	53.62	All Students	13	Math	Accountability	7382	2017
D0473	Dickinson	Chapman	7534 - Blue Ridge Elem	2.85	14.28	37.14	45.71	0	82.85	All Students	13	Math	Accountability	7534	2017
D0473	Dickinson	Chapman	7546 - Enterprise Elem	4.54	40.9	40.9	13.63	0	54.53	All Students	13	Math	Accountability	7546	2017
D0475	Geary	Geary County Schools	7608 - Morris Hill Elem	2.53	30.37	45.56	21.51	0	67.07	All Students	13	Math	Accountability	7608	2017
D0475	Geary	Geary County Schools	7610 - Sheridan Elem	8.73	25.24	39.8	26.21	0	66.01	All Students	13	Math	Accountability	7610	2017
D0480	Seward	Liberal	7716 - Lincoln Elem	2.32	46.51	44.18	6.97	0	51.15	All Students	13	Math	Accountability	7716	2017
D0480	Seward	Liberal	7718 - MacArthur Elem	4.34	15.21	54.34	26.08	0	80.42	All Students	13	Math	Accountability	7718	2017
D0481	Dickinson	Rural Vista	7750 - Hope Elem	7.57	56.06	33.33	3.03	0	36.36	All Students	13	Math	Accountability	7750	2017
D0482	Lane	Dighton	7778 - Dighton Elem	4.91	31.14	34.42	29.5	0	63.92	All Students	13	Math	Accountability	7778	2017
D0487	Dickinson	Herington	7888 - Herington Elem	7.29	53.12	30.2	9.37	0	39.57	All Students	13	Math	Accountability	7888	2017
D0489	Ellis	Hays	7956 - Kathryn O'Loughlin McCarthy Elem	6.7	30.72	42.45	20.11	0	62.56	All Students	13	Math	Accountability	7956	2017
D0497	Douglas	Lawrence	8213 - Langston Hughes Elem	6.06	25.37	34.09	34.46	0	68.55	All Students	13	Math	Accountability	8213	2017
D0498	Marshall	Valley Heights	8238 - Valley Heights Elem	4.61	28.46	41.53	25.38	0	66.91	All Students	13	Math	Accountability	8238	2017
D0504	Labette	Oswego	8622 - Oswego Neosho Hgts Elem	8.23	34.11	47.05	10.58	0	57.63	All Students	13	Math	Accountability	8622	2017
D0505	Labette	Chetopa-St. Paul	8370 - St. Paul Elementary School	8	48	34	10	0	44	All Students	13	Math	Accountability	8370	2017
D0506	Labette	Labette County	8666 - Edna Elem	10	44	31	15	0	46	All Students	13	Math	Accountability	8666	2017
D0512	Johnson	Shawnee Mission Pub Sch	8794 - Corinth Elem	3.59	17.97	38.88	39.54	0	78.42	All Students	13	Math	Accountability	8794	2017
D0512	Johnson	Shawnee Mission Pub Sch	8782 - Belinder Elem	4.37	26.64	39.78	29.19	0	68.97	All Students	13	Math	Accountability	8782	2017
D0512	Johnson	Shawnee Mission Pub Sch	8790 - Brookwood Elem	4.54	22.22	43.93	29.29	0	73.22	All Students	13	Math	Accountability	8790	2017
D0512	Johnson	Shawnee Mission Pub Sch	8819 - Mill Creek Elem	5.31	23.67	37.19	33.81	0	71	All Students	13	Math	Accountability	8819	2017

Data from: http://ksreportcard.ksde.org/2016_2017_Assessment_Full_File.xlsx

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Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0512	Johnson	Shawnee Mission Pub Sch	8832 - Prairie Elem	5.98	26.06	33.76	34.18	0	67.94	All Students	13	Math	Accountability	8832	2017
D0512	Johnson	Shawnee Mission Pub Sch	8808 - John Diemer Elem	6.22	32.88	44	16.88	0	60.88	All Students	13	Math	Accountability	8808	2017
D0512	Johnson	Shawnee Mission Pub Sch	8791 - Christa McAuliffe Elem	6.52	28.26	36.95	28.26	0	65.21	All Students	13	Math	Accountability	8791	2017
D0512	Johnson	Shawnee Mission Pub Sch	8864 - Westwood View Elem	7.01	23.97	38.01	30.99	0	69	All Students	13	Math	Accountability	8864	2017
D0512	Johnson	Shawnee Mission Pub Sch	8860 - Trailwood Elem	7.23	26.38	37.44	28.93	0	66.37	All Students	13	Math	Accountability	8860	2017
D0512	Johnson	Shawnee Mission Pub Sch	8816 - Ray Marsh Elem	7.74	28.7	40.64	22.9	0	63.54	All Students	13	Math	Accountability	8816	2017
D0512	Johnson	Shawnee Mission Pub Sch	8834 - Rhein Benninghoven Elem	8.84	31.56	35.69	23.89	0	59.58	All Students	13	Math	Accountability	8834	2017
D0512	Johnson	Shawnee Mission Pub Sch	8796 - Crestview Elem	9.67	39.24	33.87	17.2	0	51.07	All Students	13	Math	Accountability	8796	2017
D0512	Johnson	Shawnee Mission Pub Sch	8846 - Santa Fe Trail Elem	10	32.5	38.75	18.75	0	57.5	All Students	13	Math	Accountability	8846	2017

Appendix 25:
Kansas Assessment Results – Taylor Scenario A – ELA

All of the assessment data used to create Appendices 24-27 is publicly available at: http://ksreportcard.ksde.org/2016_2017_Assessment_Full_File.xlsx. It is appropriate for this Court to take judicial notice of this assessment data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

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Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0105	Rawlins	Rawlins County	3348 - Rawlins County Elementary	9.43	33.01	38.67	18.86	0	57.53	All Students	13	ELA	Accountability	3348	2017
D0112	Ellsworth	Central Plains	0417 - Central Plains High School - Claflin	8	56	36	0	0	36	All Students	13	ELA	Accountability	417	2017
D0113	Nemaha	Prairie Hills	0409 - Sabetha Elementary School	9.52	25	42.85	22.61	0	65.46	All Students	13	ELA	Accountability	409	2017
D0203	Wyandotte	Piper-Kansas City	0181 - Piper Elementary School	7.69	24.35	34.61	33.33	0	67.94	All Students	13	ELA	Accountability	181	2017
D0207	Leavenworth	Ft Leavenworth	0290 - MacArthur Elem	6.17	23.04	47.73	23.04	0	70.77	All Students	13	ELA	Accountability	290	2017
D0207	Leavenworth	Ft Leavenworth	0288 - Eisenhower Elem	7.61	18.09	45.23	29.04	0	74.27	All Students	13	ELA	Accountability	288	2017
D0207	Leavenworth	Ft Leavenworth	0286 - Bradley Elem	8.98	19.66	37.64	33.7	0	71.34	All Students	13	ELA	Accountability	286	2017
D0224	Washington	Clifton-Clyde	0658 - Clifton-Clyde Grade School K-3	8	32	40	20	0	60	All Students	13	ELA	Accountability	658	2017
D0229	Johnson	Blue Valley	0771 - Morse Elementary	1.02	12.24	54.08	32.65	0	86.73	All Students	13	ELA	Accountability	771	2017
D0229	Johnson	Blue Valley	7773 - Prairie Star Elementary	1.69	19.06	43.22	36.01	0	79.23	All Students	13	ELA	Accountability	7773	2017
D0229	Johnson	Blue Valley	0759 - Timber Creek Elementary School	2.61	16.44	45.69	35.24	0	80.93	All Students	13	ELA	Accountability	759	2017
D0229	Johnson	Blue Valley	0756 - Lakewood Elementary	2.81	12.81	38.12	46.25	0	84.37	All Students	13	ELA	Accountability	756	2017
D0229	Johnson	Blue Valley	0785 - Harmony Elementary	2.85	12.14	40.71	44.28	0	84.99	All Students	13	ELA	Accountability	785	2017
D0229	Johnson	Blue Valley	0777 - Mission Trail Elementary	3.73	18.25	37.34	40.66	0	78	All Students	13	ELA	Accountability	777	2017
D0229	Johnson	Blue Valley	0758 - Cedar Hills Elementary	3.78	20.82	41	34.38	0	75.38	All Students	13	ELA	Accountability	758	2017
D0229	Johnson	Blue Valley	0765 - Liberty View Elementary	4.1	21.64	49.62	24.62	0	74.24	All Students	13	ELA	Accountability	765	2017
D0229	Johnson	Blue Valley	7776 - Prairie Star Middle	4.18	30.23	45.35	20.21	0	65.56	All Students	13	ELA	Accountability	7776	2017
D0229	Johnson	Blue Valley	7786 - Blue River Elementary	4.29	22.31	41.63	31.75	0	73.38	All Students	13	ELA	Accountability	7786	2017
D0229	Johnson	Blue Valley	7775 - Heartland Elementary	4.68	15.62	44.27	35.41	0	79.68	All Students	13	ELA	Accountability	7775	2017
D0229	Johnson	Blue Valley	0783 - Cottonwood Point Elementary	5	20.62	42.5	31.87	0	74.37	All Students	13	ELA	Accountability	783	2017
D0229	Johnson	Blue Valley	0773 - Leawood Elementary	5.21	16.52	46.95	31.3	0	78.25	All Students	13	ELA	Accountability	773	2017
D0229	Johnson	Blue Valley	0790 - Sunrise Point Elementary	5.43	20.1	47.28	27.17	0	74.45	All Students	13	ELA	Accountability	790	2017
D0229	Johnson	Blue Valley	0772 - Valley Park Elementary	6.46	21.67	41.44	30.41	0	71.85	All Students	13	ELA	Accountability	772	2017
D0229	Johnson	Blue Valley	7787 - Pleasant Ridge Middle	7.15	28.62	46.5	17.71	0	64.21	All Students	13	ELA	Accountability	7787	2017
D0229	Johnson	Blue Valley	0782 - Oak Hill Elementary	7.21	18.55	43.29	30.92	0	74.21	All Students	13	ELA	Accountability	782	2017
D0229	Johnson	Blue Valley	7788 - Sunset Ridge Elementary	7.25	20.22	43.51	29	0	72.51	All Students	13	ELA	Accountability	7788	2017
D0229	Johnson	Blue Valley	0778 - Leawood Middle	7.28	23.69	52.84	16.17	0	69.01	All Students	13	ELA	Accountability	778	2017
D0229	Johnson	Blue Valley	0823 - Aubry Bend Middle School	7.67	28.17	48.54	15.6	0	64.14	All Students	13	ELA	Accountability	823	2017
D0229	Johnson	Blue Valley	0780 - Indian Valley Elementary	7.69	22.52	34.06	35.71	0	69.77	All Students	13	ELA	Accountability	780	2017
D0229	Johnson	Blue Valley	0757 - Lakewood Middle	9.29	31.73	46.15	12.82	0	58.97	All Students	13	ELA	Accountability	757	2017
D0229	Johnson	Blue Valley	0774 - Stilwell Elementary	9.37	19.79	40.62	30.2	0	70.82	All Students	13	ELA	Accountability	774	2017
D0229	Johnson	Blue Valley	0779 - Overland Trail Elementary	9.63	18.6	41.86	29.9	0	71.76	All Students	13	ELA	Accountability	779	2017
D0230	Johnson	Spring Hill	0793 - Prairie Creek Elementary	1.76	17.62	46.69	33.92	0	80.61	All Students	13	ELA	Accountability	793	2017
D0231	Johnson	Gardner Edgerton	0812 - Edgerton Elem	5.79	34.78	44.92	14.49	0	59.41	All Students	13	ELA	Accountability	812	2017
D0232	Johnson	De Soto	0912 - Belmont Elementary School	3.93	21.25	48.03	26.77	0	74.8	All Students	13	ELA	Accountability	912	2017
D0232	Johnson	De Soto	0825 - Clear Creek Elem	6.74	23.41	40.07	29.76	0	69.83	All Students	13	ELA	Accountability	825	2017
D0232	Johnson	De Soto	0841 - Prairie Ridge Elementary School	6.81	26.88	42.65	23.65	0	66.3	All Students	13	ELA	Accountability	841	2017
D0232	Johnson	De Soto	0829 - Horizon Elementary	7.79	22.37	48.13	21.69	0	69.82	All Students	13	ELA	Accountability	829	2017
D0232	Johnson	De Soto	0843 - Riverview Elementary	8.33	25.83	44.58	21.25	0	65.83	All Students	13	ELA	Accountability	843	2017
D0232	Johnson	De Soto	0842 - Mize Elementary School	9.13	21	43.37	26.48	0	69.85	All Students	13	ELA	Accountability	842	2017
D0232	Johnson	De Soto	0833 - Mill Valley High School	9.45	36.1	39.25	15.18	0	54.43	All Students	13	ELA	Accountability	833	2017
D0233	Johnson	Olathe	0846 - Regency Place Elementary	2.67	18.3	42.41	36.6	0	79.01	All Students	13	ELA	Accountability	846	2017
D0233	Johnson	Olathe	0849 - Brougham Elem	4.91	19.67	45.35	30.05	0	75.4	All Students	13	ELA	Accountability	849	2017
D0233	Johnson	Olathe	9304 - Manchester Park Elementary	5.16	20.36	42.85	31.61	0	74.46	All Students	13	ELA	Accountability	9304	2017
D0233	Johnson	Olathe	0868 - Meadow Lane Elem	5.37	23.65	44.62	26.34	0	70.96	All Students	13	ELA	Accountability	868	2017
D0233	Johnson	Olathe	9302 - Arbor Creek Elementary	5.99	30.71	44.56	18.72	0	63.28	All Students	13	ELA	Accountability	9302	2017
D0233	Johnson	Olathe	2785 - Bentwood Elem	6.53	15.68	34.64	43.13	0	77.77	All Students	13	ELA	Accountability	2785	2017
D0233	Johnson	Olathe	0934 - Millbrooke Elementary	6.66	26.66	38.88	27.77	0	66.65	All Students	13	ELA	Accountability	934	2017
D0233	Johnson	Olathe	2789 - Madison Place Elementary	8.37	26.1	40.88	24.63	0	65.51	All Students	13	ELA	Accountability	2789	2017
D0233	Johnson	Olathe	2787 - Cedar Creek Elem	8.46	25.73	44.29	21.49	0	65.78	All Students	13	ELA	Accountability	2787	2017
D0233	Johnson	Olathe	0856 - Prairie Center Elem	8.62	27.58	44.25	19.54	0	63.79	All Students	13	ELA	Accountability	856	2017
D0233	Johnson	Olathe	0874 - Scarborough Elem	8.66	30	41.33	20	0	61.33	All Students	13	ELA	Accountability	874	2017
D0233	Johnson	Olathe	2783 - Pleasant Ridge Elem	9.15	24.83	40.52	25.49	0	66.01	All Students	13	ELA	Accountability	2783	2017
D0233	Johnson	Olathe	9300 - Sunnyside Elementary School	9.23	29.71	40.96	20.08	0	61.04	All Students	13	ELA	Accountability	9300	2017
D0233	Johnson	Olathe	9307 - Ravenwood Elementary	9.62	28.03	42.67	19.66	0	62.33	All Students	13	ELA	Accountability	9307	2017

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D0241	Wallace	Wallace County Schools	1106 - Wallace County High	5.55	33.33	44.44	16.66	0	61.1	All Students	13	ELA	Accountability	1106	2017
D0247	Crawford	Cherokee	1232 - Southeast Elementary School	3.84	42.3	42.3	11.53	0	53.83	All Students	13	ELA	Accountability	1232	2017
D0259	Sedgwick	Wichita	1708 - Bostic Traditional Magnet Elem	7.43	22.97	41.21	28.37	0	69.58	All Students	13	ELA	Accountability	1708	2017
D0262	Sedgwick	Valley Center Pub Sch	1980 - Abilene Elem	8.75	33.57	37.22	20.43	0	57.65	All Students	13	ELA	Accountability	1980	2017
D0265	Sedgwick	Goddard	2069 - Apollo Elementary School	8.45	19.71	45.77	26.05	0	71.82	All Students	13	ELA	Accountability	2069	2017
D0265	Sedgwick	Goddard	2033 - Amelia Earhart Elementary School	9.43	28.93	46.54	15.09	0	61.63	All Students	13	ELA	Accountability	2033	2017
D0266	Sedgwick	Maize	2076 - Maize Virtual Preparatory School	7.06	29.34	39.13	24.45	0	63.58	All Students	13	ELA	Accountability	2076	2017
D0266	Sedgwick	Maize	2043 - Pray-Woodman Elementary	9.34	26.98	42.56	21.1	0	63.66	All Students	13	ELA	Accountability	2043	2017
D0266	Sedgwick	Maize	2046 - Maize Elementary	9.64	28.57	37.5	24.28	0	61.78	All Students	13	ELA	Accountability	2046	2017
D0267	Sedgwick	Renwick	2071 - St. Marks School	9.12	31.53	43.98	15.35	0	59.33	All Students	13	ELA	Accountability	2071	2017
D0267	Sedgwick	Renwick	2068 - Garden Plain Elem	9.52	30.95	46.19	13.33	0	59.52	All Students	13	ELA	Accountability	2068	2017
D0299	Lincoln	Sylvan Grove	2860 - Lucas/Sylvan Elementary Unified	4	29.33	50.66	16	0	66.66	All Students	13	ELA	Accountability	2860	2017
D0312	Reno	Haven Public Schools	3240 - Partridge Elem	3.22	22.58	38.7	35.48	0	74.18	All Students	13	ELA	Accountability	3240	2017
D0316	Thomas	Golden Plains	3316 - Golden Plains High	0	72.72	18.18	9.09	0	27.27	All Students	13	ELA	Accountability	3316	2017
D0323	Pottawatomie	Rock Creek	3488 - St George Elem	8.65	25.1	44.58	21.64	0	66.22	All Students	13	ELA	Accountability	3488	2017
D0329	Wabaunsee	Wabaunsee	3650 - Alma Elementary School	7.69	38.46	43.58	10.25	0	53.83	All Students	13	ELA	Accountability	3650	2017
D0335	Jackson	North Jackson	3871 - Jackson Heights Elementary School	8.16	26.53	44.89	20.4	0	65.29	All Students	13	ELA	Accountability	3871	2017
D0353	Sumner	Wellington	4274 - Washington Elem	7.4	33.33	55.55	3.7	0	59.25	All Students	13	ELA	Accountability	4274	2017
D0365	Anderson	Garnett	4610 - Westphalia	7.69	25	51.92	15.38	0	67.3	All Students	13	ELA	Accountability	4610	2017
D0365	Anderson	Garnett	4592 - Greeley Elem	9.09	27.27	45.45	18.18	0	63.63	All Students	13	ELA	Accountability	4592	2017
D0372	Shawnee	Silver Lake	4776 - Silver Lake Elem	9.7	32.52	44.66	13.1	0	57.76	All Students	13	ELA	Accountability	4776	2017
D0375	Butler	Circle	4876 - Circle Greenwich Elementary	6.94	22.91	47.91	22.22	0	70.13	All Students	13	ELA	Accountability	4876	2017
D0375	Butler	Circle	4854 - Circle Oil Hill Elementary	8.38	28.14	48.5	14.97	0	63.47	All Students	13	ELA	Accountability	4854	2017
D0380	Marshall	Vermillion	5038 - Frankfort High	1.92	38.46	44.23	15.38	0	59.61	All Students	13	ELA	Accountability	5038	2017
D0380	Marshall	Vermillion	5032 - Centralia Elem	7.93	22.22	38.09	31.74	0	69.83	All Students	13	ELA	Accountability	5032	2017
D0383	Riley	Manhattan-Ogden	5112 - Amanda Arnold Elem	9	27	43.33	20.66	0	63.99	All Students	13	ELA	Accountability	5112	2017
D0385	Butler	Andover	5182 - Meadowlark Elementary	5.52	34.35	37.42	22.69	0	60.11	All Students	13	ELA	Accountability	5182	2017
D0385	Butler	Andover	5187 - Wheatland Elementary	5.82	16.14	45.29	32.73	0	78.02	All Students	13	ELA	Accountability	5187	2017
D0385	Butler	Andover	5184 - Sunflower Elementary School	6.79	25.72	42.71	24.75	0	67.46	All Students	13	ELA	Accountability	5184	2017
D0385	Butler	Andover	5181 - Robert M. Martin Elementary	8.29	22.27	40.41	29.01	0	69.42	All Students	13	ELA	Accountability	5181	2017
D0385	Butler	Andover	5179 - Andover Middle School	8.8	30.03	44.96	16.19	0	61.15	All Students	13	ELA	Accountability	5179	2017
D0385	Butler	Andover	5183 - Prairie Creek Elementary	9.39	18.79	49.66	22.14	0	71.8	All Students	13	ELA	Accountability	5183	2017
D0388	Ellis	Ellis	5236 - Washington Elem	9.27	37.11	46.39	7.21	0	53.6	All Students	13	ELA	Accountability	5236	2017
D0390	Greenwood	Hamilton	5296 - Hamilton Elem	0	31.25	50	18.75	0	68.75	All Students	13	ELA	Accountability	5296	2017
D0416	Miami	Louisburg	5970 - Broadmoor Elementary	8.33	34.72	41.38	15.55	0	56.93	All Students	13	ELA	Accountability	5970	2017
D0417	Morris	Morris County	5987 - Prairie Heights Elementary School	7.84	31.37	41.17	19.6	0	60.77	All Students	13	ELA	Accountability	5987	2017
D0435	Dickinson	Abilene	6470 - McKinley Elem	5.26	31.57	43.15	20	0	63.15	All Students	13	ELA	Accountability	6470	2017
D0435	Dickinson	Abilene	6464 - Dwight D. Eisenhower Elementary	8.53	39.81	37.44	14.21	0	51.65	All Students	13	ELA	Accountability	6464	2017
D0437	Shawnee	Auburn Washburn	6530 - Jay Shideler Elementary	5.13	24.31	45.89	24.65	0	70.54	All Students	13	ELA	Accountability	6530	2017
D0444	Rice	Little River	6734 - Windom Elem	3.5	28.07	45.61	22.8	0	68.41	All Students	13	ELA	Accountability	6734	2017
D0449	Leavenworth	Easton	6919 - Pleasant Ridge Elementary	6.03	30.17	37.93	25.86	0	63.79	All Students	13	ELA	Accountability	6919	2017
D0458	Leavenworth	Basehor-Linwood	7170 - Linwood Elementary School	7.54	33.96	41.5	16.98	0	58.48	All Students	13	ELA	Accountability	7170	2017
D0458	Leavenworth	Basehor-Linwood	7160 - Basehor Elementary School	9.58	32.19	43.15	15.06	0	58.21	All Students	13	ELA	Accountability	7160	2017
D0460	Harvey	Hesston	7206 - Hesston Elem	9.4	31.62	43.58	15.38	0	58.96	All Students	13	ELA	Accountability	7206	2017
D0463	Cowley	Udall	7270 - Udall Elem	9.83	49.18	27.86	13.11	0	40.97	All Students	13	ELA	Accountability	7270	2017
D0471	Cowley	Dexter	7492 - Dexter Elem	7.69	28.2	43.58	20.51	0	64.09	All Students	13	ELA	Accountability	7492	2017
D0473	Dickinson	Chapman	7534 - Blue Ridge Elem	5.71	14.28	40	40	0	80	All Students	13	ELA	Accountability	7534	2017
D0473	Dickinson	Chapman	7542 - Chapman High	7.22	39.75	43.37	9.63	0	53	All Students	13	ELA	Accountability	7542	2017
D0475	Geary	Geary County Schools	7610 - Sheridan Elem	7.76	25.24	49.51	17.47	0	66.98	All Students	13	ELA	Accountability	7610	2017
D0481	Dickinson	Rural Vista	7760 - White City High	7.69	61.53	15.38	15.38	0	30.76	All Students	13	ELA	Accountability	7760	2017
D0487	Dickinson	Herington	7888 - Herington Elem	9.27	38.14	37.11	15.46	0	52.57	All Students	13	ELA	Accountability	7888	2017
D0489	Ellis	Hays	7959 - Roosevelt Elem	8.46	35.97	36.5	19.04	0	55.54	All Students	13	ELA	Accountability	7959	2017
D0497	Douglas	Lawrence	8213 - Langston Hughes Elem	8.3	25.28	38.86	27.54	0	66.4	All Students	13	ELA	Accountability	8213	2017
D0500	Wyandotte	Kansas City	8322 - Sumner Academy of Arts & Science	8.4	52.1	35.57	3.92	0	39.49	All Students	13	ELA	Accountability	8322	2017
D0502	Edwards	Lewis	8580 - Lewis Elem	3.44	37.93	41.37	17.24	0	58.61	All Students	13	ELA	Accountability	8580	2017

Data from: http://ksreportcard.ksde.org/2016_2017_Assessment_Full_File.xlsx

119 Kansas Schools with Fewer than 10 Percent at Level 1 in ELA
Meeting ELA Proficiency Target for Taylor Scenario A

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0512	Johnson	Shawnee Mission Pub Sch	8832 - Prairie Elem	2.56	15.81	51.28	30.34	0	81.62	All Students	13	ELA	Accountability	8832	2017
D0512	Johnson	Shawnee Mission Pub Sch	8794 - Corinth Elem	4.57	13.39	49.01	33	0	82.01	All Students	13	ELA	Accountability	8794	2017
D0512	Johnson	Shawnee Mission Pub Sch	8864 - Westwood View Elem	4.67	12.28	43.85	39.18	0	83.03	All Students	13	ELA	Accountability	8864	2017
D0512	Johnson	Shawnee Mission Pub Sch	8860 - Trailwood Elem	5.95	24.25	42.12	27.65	0	69.77	All Students	13	ELA	Accountability	8860	2017
D0512	Johnson	Shawnee Mission Pub Sch	8790 - Brookwood Elem	6.09	19.79	43.65	30.45	0	74.1	All Students	13	ELA	Accountability	8790	2017
D0512	Johnson	Shawnee Mission Pub Sch	8782 - Belinder Elem	6.22	18.31	46.52	28.93	0	75.45	All Students	13	ELA	Accountability	8782	2017
D0512	Johnson	Shawnee Mission Pub Sch	8819 - Mill Creek Elem	6.73	18.75	44.23	30.28	0	74.51	All Students	13	ELA	Accountability	8819	2017
D0512	Johnson	Shawnee Mission Pub Sch	8808 - John Diemer Elem	8.88	28.44	41.77	20.88	0	62.65	All Students	13	ELA	Accountability	8808	2017
D0512	Johnson	Shawnee Mission Pub Sch	8791 - Christa McAuliffe Elem	9.13	21.73	44.34	24.78	0	69.12	All Students	13	ELA	Accountability	8791	2017

Appendix 26:
Kansas Assessment Results – Taylor Scenario B – Math

All of the assessment data used to create Appendices 24-27 is publicly available at: http://ksreportcard.ksde.org/2016_2017_Assessment_Full_File.xlsx. It is appropriate for this Court to take judicial notice of this assessment data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

118 Kansas Schools with 60+ Percent at Levels 3 and 4 in Math
Meeting Math Proficiency Target for Taylor Scenario B

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0110	Phillips	Thunder Ridge Schools	0192 - Thunder Ridge Elementary	6.66	33.33	40	20	0	60	All Students	13	Math	Accountability	192	2017
D0113	Nemaha	Prairie Hills	0414 - Wetmore High	6.66	20	33.33	40	0	73.33	All Students	13	Math	Accountability	414	2017
D0113	Nemaha	Prairie Hills	0409 - Sabetha Elementary School	4.76	26.19	36.9	32.14	0	69.04	All Students	13	Math	Accountability	409	2017
D0203	Wyandotte	Piper-Kansas City	0181 - Piper Elementary School	3.84	14.1	43.58	38.46	0	82.04	All Students	13	Math	Accountability	181	2017
D0207	Leavenworth	Ft Leavenworth	0288 - Eisenhower Elem	3.27	27.57	41.58	27.57	0	69.15	All Students	13	Math	Accountability	288	2017
D0207	Leavenworth	Ft Leavenworth	0286 - Bradley Elem	4.71	26.7	37.69	30.89	0	68.58	All Students	13	Math	Accountability	286	2017
D0207	Leavenworth	Ft Leavenworth	0290 - MacArthur Elem	6.02	27.3	38.95	27.71	0	66.66	All Students	13	Math	Accountability	290	2017
D0224	Washington	Clifton-Clyde	0658 - Clifton-Clyde Grade School K-3	4	32	56	8	0	64	All Students	13	Math	Accountability	658	2017
D0229	Johnson	Blue Valley	0785 - Harmony Elementary	2.12	13.42	41.69	42.75	0	84.44	All Students	13	Math	Accountability	785	2017
D0229	Johnson	Blue Valley	0759 - Timber Creek Elementary School	1.83	15.18	39	43.97	0	82.97	All Students	13	Math	Accountability	759	2017
D0229	Johnson	Blue Valley	0756 - Lakewood Elementary	2.18	15	35.62	47.18	0	82.8	All Students	13	Math	Accountability	756	2017
D0229	Johnson	Blue Valley	0771 - Morse Elementary	2.53	20.3	42.13	35.02	0	77.15	All Students	13	Math	Accountability	771	2017
D0229	Johnson	Blue Valley	0758 - Cedar Hills Elementary	3.78	20.82	40.69	34.7	0	75.39	All Students	13	Math	Accountability	758	2017
D0229	Johnson	Blue Valley	7790 - Sunrise Point Elementary	3.26	23.36	46.19	27.17	0	73.36	All Students	13	Math	Accountability	7790	2017
D0229	Johnson	Blue Valley	7775 - Heartland Elementary	4.16	23.43	38.02	34.37	0	72.39	All Students	13	Math	Accountability	7775	2017
D0229	Johnson	Blue Valley	7773 - Prairie Star Elementary	2.96	26.69	38.55	31.77	0	70.32	All Students	13	Math	Accountability	7773	2017
D0229	Johnson	Blue Valley	0782 - Oak Hill Elementary	6.7	23.71	42.78	26.8	0	69.58	All Students	13	Math	Accountability	782	2017
D0229	Johnson	Blue Valley	0773 - Leawood Elementary	3.47	27.39	39.13	30	0	69.13	All Students	13	Math	Accountability	773	2017
D0229	Johnson	Blue Valley	7786 - Blue River Elementary	3.86	27.89	43.77	24.46	0	68.23	All Students	13	Math	Accountability	7786	2017
D0229	Johnson	Blue Valley	0783 - Cottonwood Point Elementary	3.12	28.75	40.62	27.5	0	68.12	All Students	13	Math	Accountability	783	2017
D0229	Johnson	Blue Valley	0777 - Mission Trail Elementary	3.73	29.04	31.95	35.26	0	67.21	All Students	13	Math	Accountability	777	2017
D0229	Johnson	Blue Valley	0765 - Liberty View Elementary	4.1	29.47	40.67	25.74	0	66.41	All Students	13	Math	Accountability	765	2017
D0229	Johnson	Blue Valley	0780 - Indian Valley Elementary	7.1	27.86	36.06	28.96	0	65.02	All Students	13	Math	Accountability	780	2017
D0229	Johnson	Blue Valley	7787 - Pleasant Ridge Middle	7.02	29.62	39.72	23.63	0	63.35	All Students	13	Math	Accountability	7787	2017
D0229	Johnson	Blue Valley	7788 - Sunset Ridge Elementary	7.89	28.94	37.96	25.18	0	63.14	All Students	13	Math	Accountability	7788	2017
D0229	Johnson	Blue Valley	0784 - Harmony Middle	8.01	29.32	41.53	21.12	0	62.65	All Students	13	Math	Accountability	784	2017
D0229	Johnson	Blue Valley	7776 - Prairie Star Middle	6.37	31.14	38.61	23.86	0	62.47	All Students	13	Math	Accountability	7776	2017
D0229	Johnson	Blue Valley	0768 - Stanley Elementary	10.77	28.14	37.12	23.95	0	61.07	All Students	13	Math	Accountability	768	2017
D0229	Johnson	Blue Valley	0774 - Stilwell Elementary	8.37	30.89	31.93	28.79	0	60.72	All Students	13	Math	Accountability	774	2017
D0230	Johnson	Spring Hill	0793 - Prairie Creek Elementary	0.88	16	38.22	44.88	0	83.1	All Students	13	Math	Accountability	793	2017
D0230	Johnson	Spring Hill	0929 - Wolf Creek Elementary School	6.19	28.51	39.66	25.61	0	65.27	All Students	13	Math	Accountability	929	2017
D0231	Johnson	Gardner Edgerton	0812 - Edgerton Elem	2.89	20.28	47.82	28.98	0	76.8	All Students	13	Math	Accountability	812	2017
D0231	Johnson	Gardner Edgerton	0816 - Madison Elementary	2.09	29.31	41.36	27.22	0	68.58	All Students	13	Math	Accountability	816	2017
D0232	Johnson	De Soto	0843 - Riverview Elementary	3.33	23.75	46.66	26.25	0	72.91	All Students	13	Math	Accountability	843	2017
D0232	Johnson	De Soto	0825 - Clear Creek Elem	6.34	23.01	38.49	32.14	0	70.63	All Students	13	Math	Accountability	825	2017
D0232	Johnson	De Soto	0912 - Belmont Elementary School	6.25	25	39.06	29.68	0	68.74	All Students	13	Math	Accountability	912	2017
D0232	Johnson	De Soto	0841 - Prairie Ridge Elementary School	6.45	27.59	35.48	30.46	0	65.94	All Students	13	Math	Accountability	841	2017
D0232	Johnson	De Soto	0842 - Mize Elementary School	8.21	26.02	36.52	29.22	0	65.74	All Students	13	Math	Accountability	842	2017
D0232	Johnson	De Soto	0829 - Horizon Elementary	5.46	30.71	35.49	28.32	0	63.81	All Students	13	Math	Accountability	829	2017
D0233	Johnson	Olathe	0849 - Brougham Elem	3.27	26.77	39.89	30.05	0	69.94	All Students	13	Math	Accountability	849	2017
D0233	Johnson	Olathe	0846 - Regency Place Elementary	4.01	27.67	34.82	33.48	0	68.3	All Students	13	Math	Accountability	846	2017
D0233	Johnson	Olathe	9305 - Clearwater Creek Elementary	9.05	23.77	40	27.16	0	67.16	All Students	13	Math	Accountability	9305	2017
D0233	Johnson	Olathe	2785 - Bentwood Elem	9.74	24.02	40.25	25.97	0	66.22	All Students	13	Math	Accountability	2785	2017
D0233	Johnson	Olathe	9304 - Manchester Park Elementary	5.16	30.09	42.55	22.18	0	64.73	All Students	13	Math	Accountability	9304	2017
D0233	Johnson	Olathe	2787 - Cedar Creek Elem	8.16	27.77	43.13	20.91	0	64.04	All Students	13	Math	Accountability	2787	2017
D0233	Johnson	Olathe	0934 - Millbrooke Elementary	8.24	30.76	39.56	21.42	0	60.98	All Students	13	Math	Accountability	934	2017
D0233	Johnson	Olathe	9300 - Sunnyside Elementary School	6.42	33.33	41.76	18.47	0	60.23	All Students	13	Math	Accountability	9300	2017
D0244	Coffey	Burlington	1163 - Burlington Elementary School	13.44	26.05	37.81	22.68	0	60.49	All Students	13	Math	Accountability	1163	2017
D0247	Crawford	Cherokee	1232 - Southeast Elementary School	0	30.76	51.92	17.3	0	69.22	All Students	13	Math	Accountability	1232	2017
D0259	Sedgwick	Wichita	1708 - Bostic Traditional Magnet Elem	4.72	26.35	38.51	30.4	0	68.91	All Students	13	Math	Accountability	1708	2017
D0260	Sedgwick	Derby	1945 - Park Hill Elementary	9.71	28.57	36.57	25.14	0	61.71	All Students	13	Math	Accountability	1945	2017
D0261	Sedgwick	Haysville	1965 - Ruth Clark Elementary K-5	5.55	34.02	33.33	27.08	0	60.41	All Students	13	Math	Accountability	1965	2017
D0262	Sedgwick	Valley Center Pub Sch	1980 - Abilene Elem	5.1	32.84	40.87	21.16	0	62.03	All Students	13	Math	Accountability	1980	2017
D0264	Sedgwick	Clearwater	2011 - Clearwater Elementary West	6.09	24.39	43.9	25.6	0	69.5	All Students	13	Math	Accountability	2011	2017
D0265	Sedgwick	Goddard	2069 - Apollo Elementary School	5.63	24.64	39.43	30.28	0	69.71	All Students	13	Math	Accountability	2069	2017

118 Kansas Schools with 60+ Percent at Levels 3 and 4 in Math
Meeting Math Proficiency Target for Taylor Scenario B

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0265	Sedgwick	Goddard	2033 - Amelia Earhart Elementary School	4.4	33.33	44.65	17.61	0	62.26	All Students	13	Math	Accountability	2033	2017
D0267	Sedgwick	Renwick	2068 - Garden Plain Elem	6.66	30.95	45.71	16.66	0	62.37	All Students	13	Math	Accountability	2068	2017
D0267	Sedgwick	Renwick	2071 - St. Marks School	11.2	28.21	42.32	18.25	0	60.57	All Students	13	Math	Accountability	2071	2017
D0268	Sedgwick	Cheney	2090 - Cheney Elem	10.46	26.74	43.6	19.18	0	62.78	All Students	13	Math	Accountability	2090	2017
D0272	Mitchell	Waconda	2179 - Tipton Community School	9.67	22.58	35.48	32.25	0	67.73	All Students	13	Math	Accountability	2179	2017
D0275	Logan	Triplains	2286 - Winona Elem	3.7	18.51	51.85	25.92	0	77.77	All Students	13	Math	Accountability	2286	2017
D0323	Pottawatomie	Rock Creek	3488 - St George Elem	5.1	28.93	45.95	20	0	65.95	All Students	13	Math	Accountability	3488	2017
D0327	Ellsworth	Ellsworth	3594 - Ellsworth Elem	5.76	27.88	48.07	18.26	0	66.33	All Students	13	Math	Accountability	3594	2017
D0335	Jackson	North Jackson	3871 - Jackson Heights Elementary School	4.08	31.63	33.67	30.61	0	64.28	All Students	13	Math	Accountability	3871	2017
D0340	Jefferson	Jefferson West	3975 - Jefferson West Elementary School	10.76	25.38	45.38	18.46	0	63.84	All Students	13	Math	Accountability	3975	2017
D0365	Anderson	Garnett	4610 - Westphalia	7.69	30.76	48.07	13.46	0	61.53	All Students	13	Math	Accountability	4610	2017
D0371	Gray	Montezuma	4762 - Montezuma Elem	11.36	22.72	36.36	29.54	0	65.9	All Students	13	Math	Accountability	4762	2017
D0372	Shawnee	Silver Lake	4776 - Silver Lake Elem	3.88	29.12	43.2	23.78	0	66.98	All Students	13	Math	Accountability	4776	2017
D0375	Butler	Circle	4876 - Circle Greenwich Elementary	8.39	23.77	37.76	30.06	0	67.82	All Students	13	Math	Accountability	4876	2017
D0376	Rice	Sterling	4864 - Sterling Grade School	12.32	21.23	43.83	22.6	0	66.43	All Students	13	Math	Accountability	4864	2017
D0379	Clay	Clay Center	4972 - Lincoln Elem	4.87	13.41	45.12	36.58	0	81.7	All Students	13	Math	Accountability	4972	2017
D0380	Marshall	Vermillion	5032 - Centralia Elem	1.58	23.8	44.44	30.15	0	74.59	All Students	13	Math	Accountability	5032	2017
D0381	Ford	Spearville	5058 - Spearville Elem	5.12	29.48	43.58	21.79	0	65.37	All Students	13	Math	Accountability	5058	2017
D0383	Riley	Manhattan-Ogden	5132 - Woodrow Wilson Elem	7.95	26.7	34.65	30.68	0	65.33	All Students	13	Math	Accountability	5132	2017
D0384	Riley	Blue Valley	5160 - McCormick Elementary	3.44	24.13	65.51	6.89	0	72.4	All Students	13	Math	Accountability	5160	2017
D0385	Butler	Andover	5187 - Wheatland Elementary	2.69	17.48	33.18	46.63	0	79.81	All Students	13	Math	Accountability	5187	2017
D0385	Butler	Andover	5183 - Prairie Creek Elementary	8.1	23.64	39.86	28.37	0	68.23	All Students	13	Math	Accountability	5183	2017
D0385	Butler	Andover	5184 - Sunflower Elementary School	5.33	27.18	41.74	25.72	0	67.46	All Students	13	Math	Accountability	5184	2017
D0385	Butler	Andover	5182 - Meadowlark Elementary	7.31	28.04	37.19	27.43	0	64.62	All Students	13	Math	Accountability	5182	2017
D0385	Butler	Andover	5185 - Andover Central Middle School	5.85	30.89	43.51	19.74	0	63.25	All Students	13	Math	Accountability	5185	2017
D0385	Butler	Andover	5181 - Robert M. Martin Elementary	8.24	29.89	37.11	24.74	0	61.85	All Students	13	Math	Accountability	5181	2017
D0387	Wilson	Altoona-Midway	5215 - Altoona-Midway Elementary	13.04	26.08	34.78	26.08	0	60.86	All Students	13	Math	Accountability	5215	2017
D0405	Rice	Lyons	5636 - Lyons Central Elementary	5.76	33.97	37.82	22.43	0	60.25	All Students	13	Math	Accountability	5636	2017
D0411	Marion	Goessel	5834 - Goessel Elem	1.61	27.41	53.22	17.74	0	70.96	All Students	13	Math	Accountability	5834	2017
D0417	Morris	Morris County	5987 - Prairie Heights Elementary School	7.84	23.52	41.17	27.45	0	68.62	All Students	13	Math	Accountability	5987	2017
D0431	Barton	Hoisington	6375 - Lincoln Elementary	3.8	31.42	43.8	20.95	0	64.75	All Students	13	Math	Accountability	6375	2017
D0435	Dickinson	Abilene	6470 - McKinley Elem	3.12	23.95	44.79	28.12	0	72.91	All Students	13	Math	Accountability	6470	2017
D0437	Shawnee	Auburn Washburn	6530 - Jay Shideler Elementary	3.78	26.11	42.95	27.14	0	70.09	All Students	13	Math	Accountability	6530	2017
D0440	Harvey	Halstead	6586 - Bentley Primary School	4	24	48	24	0	72	All Students	13	Math	Accountability	6586	2017
D0444	Rice	Little River	6734 - Windom Elem	1.75	22.8	47.36	28.07	0	75.43	All Students	13	Math	Accountability	6734	2017
D0449	Leavenworth	Easton	6919 - Pleasant Ridge Elementary	7.75	28.44	31.89	31.89	0	63.78	All Students	13	Math	Accountability	6919	2017
D0454	Osage	Burlingame Public School	7057 - Burlingame Elementary	10.46	25.58	40.69	23.25	0	63.94	All Students	13	Math	Accountability	7057	2017
D0461	Wilson	Neodesha	7226 - Heller Elem	9.75	29.26	34.14	26.82	0	60.96	All Students	13	Math	Accountability	7226	2017
D0471	Cowley	Dexter	7492 - Dexter Elem	15.38	20.51	41.02	23.07	0	64.09	All Students	13	Math	Accountability	7492	2017
D0473	Dickinson	Chapman	7534 - Blue Ridge Elem	2.85	14.28	37.14	45.71	0	82.85	All Students	13	Math	Accountability	7534	2017
D0474	Kiowa	Haviland	7574 - Haviland Elem	13.15	26.31	31.57	28.94	0	60.51	All Students	13	Math	Accountability	7574	2017
D0475	Geary	Geary County Schools	7608 - Morris Hill Elem	2.53	30.37	45.56	21.51	0	67.07	All Students	13	Math	Accountability	7608	2017
D0475	Geary	Geary County Schools	7610 - Sheridan Elem	8.73	25.24	39.8	26.21	0	66.01	All Students	13	Math	Accountability	7610	2017
D0475	Geary	Geary County Schools	7624 - Milford Elem	17.24	20.68	37.93	24.13	0	62.06	All Students	13	Math	Accountability	7624	2017
D0480	Seward	Liberal	7718 - MacArthur Elem	4.34	15.21	54.34	26.08	0	80.42	All Students	13	Math	Accountability	7718	2017
D0482	Lane	Dighton	7778 - Dighton Elem	4.91	31.14	34.42	29.5	0	63.92	All Students	13	Math	Accountability	7778	2017
D0489	Ellis	Hays	7956 - Kathryn O'Loughlin McCarthy Elem	6.7	30.72	42.45	20.11	0	62.56	All Students	13	Math	Accountability	7956	2017
D0493	Cherokee	Columbus	8064 - Highland Elem	13.63	24.24	51.51	10.6	0	62.11	All Students	13	Math	Accountability	8064	2017
D0497	Douglas	Lawrence	8213 - Langston Hughes Elem	6.06	25.37	34.09	34.46	0	68.55	All Students	13	Math	Accountability	8213	2017
D0498	Marshall	Valley Heights	8238 - Valley Heights Elem	4.61	28.46	41.53	25.38	0	66.91	All Students	13	Math	Accountability	8238	2017
D0512	Johnson	Shawnee Mission Pub Sch	8794 - Corinth Elem	3.59	17.97	38.88	39.54	0	78.42	All Students	13	Math	Accountability	8794	2017
D0512	Johnson	Shawnee Mission Pub Sch	8790 - Brookwood Elem	4.54	22.22	43.93	29.29	0	73.22	All Students	13	Math	Accountability	8790	2017
D0512	Johnson	Shawnee Mission Pub Sch	8819 - Mill Creek Elem	5.31	23.67	37.19	33.81	0	71	All Students	13	Math	Accountability	8819	2017
D0512	Johnson	Shawnee Mission Pub Sch	8864 - Westwood View Elem	7.01	23.97	38.01	30.99	0	69	All Students	13	Math	Accountability	8864	2017
D0512	Johnson	Shawnee Mission Pub Sch	8782 - Belinder Elem	4.37	26.64	39.78	29.19	0	68.97	All Students	13	Math	Accountability	8782	2017

118 Kansas Schools with 60+ Percent at Levels 3 and 4 in Math
Meeting Math Proficiency Target for Taylor Scenario B

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0512	Johnson	Shawnee Mission Pub Sch	8786 - Briarwood Elem	11.28	20.68	33.54	34.48	0	68.02	All Students	13	Math	Accountability	8786	2017
D0512	Johnson	Shawnee Mission Pub Sch	8832 - Prairie Elem	5.98	26.06	33.76	34.18	0	67.94	All Students	13	Math	Accountability	8832	2017
D0512	Johnson	Shawnee Mission Pub Sch	8860 - Trailwood Elem	7.23	26.38	37.44	28.93	0	66.37	All Students	13	Math	Accountability	8860	2017
D0512	Johnson	Shawnee Mission Pub Sch	8824 - Oak Park-Carpenter Elementary	10.41	23.61	39.93	26.04	0	65.97	All Students	13	Math	Accountability	8824	2017
D0512	Johnson	Shawnee Mission Pub Sch	8791 - Christa McAuliffe Elem	6.52	28.26	36.95	28.26	0	65.21	All Students	13	Math	Accountability	8791	2017
D0512	Johnson	Shawnee Mission Pub Sch	8806 - Highlands Elem	10.73	24.29	38.41	26.55	0	64.96	All Students	13	Math	Accountability	8806	2017
D0512	Johnson	Shawnee Mission Pub Sch	8816 - Ray Marsh Elem	7.74	28.7	40.64	22.9	0	63.54	All Students	13	Math	Accountability	8816	2017
D0512	Johnson	Shawnee Mission Pub Sch	8808 - John Diemer Elem	6.22	32.88	44	16.88	0	60.88	All Students	13	Math	Accountability	8808	2017

Appendix 27:
Kansas Assessment Results – Taylor Scenario B – ELA

All of the assessment data used to create Appendices 24-27 is publicly available at: http://ksreportcard.ksde.org/2016_2017_Assessment_Full_File.xlsx. It is appropriate for this Court to take judicial notice of this assessment data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

133 Kansas Schools with 60+ Percent at Levels 3 and 4 in ELA
Meeting ELA Proficiency Target for Taylor Scenario B

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0113	Nemaha	Prairie Hills	0409 - Sabetha Elementary School	9.52	25	42.85	22.61	0	65.46	All Students	13	ELA	Accountability	409	2017
D0203	Wyandotte	Piper-Kansas City	0181 - Piper Elementary School	7.69	24.35	34.61	33.33	0	67.94	All Students	13	ELA	Accountability	181	2017
D0203	Wyandotte	Piper-Kansas City	0187 - Piper East Elementary School	10.87	26.85	41.2	21.06	0	62.26	All Students	13	ELA	Accountability	187	2017
D0207	Leavenworth	Ft Leavenworth	0288 - Eisenhower Elem	7.61	18.09	45.23	29.04	0	74.27	All Students	13	ELA	Accountability	288	2017
D0207	Leavenworth	Ft Leavenworth	0286 - Bradley Elem	8.98	19.66	37.64	33.7	0	71.34	All Students	13	ELA	Accountability	286	2017
D0207	Leavenworth	Ft Leavenworth	0290 - MacArthur Elem	6.17	23.04	47.73	23.04	0	70.77	All Students	13	ELA	Accountability	290	2017
D0223	Washington	Barnes	0620 - Hanover Elem	15.62	12.5	62.5	9.37	0	71.87	All Students	13	ELA	Accountability	620	2017
D0224	Washington	Clifton-Clyde	0658 - Clifton-Clyde Grade School K-3	8	32	40	20	0	60	All Students	13	ELA	Accountability	658	2017
D0229	Johnson	Blue Valley	0771 - Morse Elementary	1.02	12.24	54.08	32.65	0	86.73	All Students	13	ELA	Accountability	771	2017
D0229	Johnson	Blue Valley	0785 - Harmony Elementary	2.85	12.14	40.71	44.28	0	84.99	All Students	13	ELA	Accountability	785	2017
D0229	Johnson	Blue Valley	0756 - Lakewood Elementary	2.81	12.81	38.12	46.25	0	84.37	All Students	13	ELA	Accountability	756	2017
D0229	Johnson	Blue Valley	0759 - Timber Creek Elementary School	2.61	16.44	45.69	35.24	0	80.93	All Students	13	ELA	Accountability	759	2017
D0229	Johnson	Blue Valley	7775 - Heartland Elementary	4.68	15.62	44.27	35.41	0	79.68	All Students	13	ELA	Accountability	7775	2017
D0229	Johnson	Blue Valley	7773 - Prairie Star Elementary	1.69	19.06	43.22	36.01	0	79.23	All Students	13	ELA	Accountability	7773	2017
D0229	Johnson	Blue Valley	0773 - Leawood Elementary	5.21	16.52	46.95	31.3	0	78.25	All Students	13	ELA	Accountability	773	2017
D0229	Johnson	Blue Valley	0777 - Mission Trail Elementary	3.73	18.25	37.34	40.66	0	78	All Students	13	ELA	Accountability	777	2017
D0229	Johnson	Blue Valley	0758 - Cedar Hills Elementary	3.78	20.82	41	34.38	0	75.38	All Students	13	ELA	Accountability	758	2017
D0229	Johnson	Blue Valley	7790 - Sunrise Point Elementary	5.43	20.1	47.28	27.17	0	74.45	All Students	13	ELA	Accountability	7790	2017
D0229	Johnson	Blue Valley	0783 - Cottonwood Point Elementary	5	20.62	42.5	31.87	0	74.37	All Students	13	ELA	Accountability	783	2017
D0229	Johnson	Blue Valley	0765 - Liberty View Elementary	4.1	21.64	49.62	24.62	0	74.24	All Students	13	ELA	Accountability	765	2017
D0229	Johnson	Blue Valley	0782 - Oak Hill Elementary	7.21	18.55	43.29	30.92	0	74.21	All Students	13	ELA	Accountability	782	2017
D0229	Johnson	Blue Valley	7786 - Blue River Elementary	4.29	22.31	41.63	31.75	0	73.38	All Students	13	ELA	Accountability	7786	2017
D0229	Johnson	Blue Valley	7788 - Sunset Ridge Elementary	7.25	20.22	43.51	29	0	72.51	All Students	13	ELA	Accountability	7788	2017
D0229	Johnson	Blue Valley	0772 - Valley Park Elementary	6.46	21.67	41.44	30.41	0	71.85	All Students	13	ELA	Accountability	772	2017
D0229	Johnson	Blue Valley	0779 - Overland Trail Elementary	9.63	18.6	41.86	29.9	0	71.76	All Students	13	ELA	Accountability	779	2017
D0229	Johnson	Blue Valley	0774 - Stilwell Elementary	9.37	19.79	40.62	30.2	0	70.82	All Students	13	ELA	Accountability	774	2017
D0229	Johnson	Blue Valley	0780 - Indian Valley Elementary	7.69	22.52	34.06	35.71	0	69.77	All Students	13	ELA	Accountability	780	2017
D0229	Johnson	Blue Valley	0768 - Stanley Elementary	11.37	19.16	46.1	23.35	0	69.45	All Students	13	ELA	Accountability	768	2017
D0229	Johnson	Blue Valley	0778 - Leawood Middle	7.28	23.69	52.84	16.17	0	69.01	All Students	13	ELA	Accountability	778	2017
D0229	Johnson	Blue Valley	7776 - Prairie Star Middle	4.18	30.23	45.35	20.21	0	65.56	All Students	13	ELA	Accountability	7776	2017
D0229	Johnson	Blue Valley	0784 - Harmony Middle	10.23	25.04	44.97	19.74	0	64.71	All Students	13	ELA	Accountability	784	2017
D0229	Johnson	Blue Valley	7787 - Pleasant Ridge Middle	7.15	28.62	46.5	17.71	0	64.21	All Students	13	ELA	Accountability	7787	2017
D0229	Johnson	Blue Valley	0823 - Aubry Bend Middle School	7.67	28.17	48.54	15.6	0	64.14	All Students	13	ELA	Accountability	823	2017
D0229	Johnson	Blue Valley	0769 - Blue Valley North High	10.98	28.02	41.48	19.5	0	60.98	All Students	13	ELA	Accountability	769	2017
D0229	Johnson	Blue Valley	0776 - Blue Valley Middle	11.56	28.23	39.8	20.39	0	60.19	All Students	13	ELA	Accountability	776	2017
D0230	Johnson	Spring Hill	0793 - Prairie Creek Elementary	1.76	17.62	46.69	33.92	0	80.61	All Students	13	ELA	Accountability	793	2017
D0230	Johnson	Spring Hill	0929 - Wolf Creek Elementary School	12.39	24.79	37.19	25.61	0	62.8	All Students	13	ELA	Accountability	929	2017
D0232	Johnson	De Soto	0912 - Belmont Elementary School	3.93	21.25	48.03	26.77	0	74.8	All Students	13	ELA	Accountability	912	2017
D0232	Johnson	De Soto	0842 - Mize Elementary School	9.13	21	43.37	26.48	0	69.85	All Students	13	ELA	Accountability	842	2017
D0232	Johnson	De Soto	0825 - Clear Creek Elem	6.74	23.41	40.07	29.76	0	69.83	All Students	13	ELA	Accountability	825	2017
D0232	Johnson	De Soto	0829 - Horizon Elementary	7.79	22.37	48.13	21.69	0	69.82	All Students	13	ELA	Accountability	829	2017
D0232	Johnson	De Soto	0841 - Prairie Ridge Elementary School	6.81	26.88	42.65	23.65	0	66.3	All Students	13	ELA	Accountability	841	2017
D0232	Johnson	De Soto	0843 - Riverview Elementary	8.33	25.83	44.58	21.25	0	65.83	All Students	13	ELA	Accountability	843	2017
D0233	Johnson	Olathe	0846 - Regency Place Elementary	2.67	18.3	42.41	36.6	0	79.01	All Students	13	ELA	Accountability	846	2017
D0233	Johnson	Olathe	2785 - Bentwood Elem	6.53	15.68	34.64	43.13	0	77.77	All Students	13	ELA	Accountability	2785	2017
D0233	Johnson	Olathe	0849 - Brougham Elem	4.91	19.67	45.35	30.05	0	75.4	All Students	13	ELA	Accountability	849	2017
D0233	Johnson	Olathe	9304 - Manchester Park Elementary	5.16	20.36	42.85	31.61	0	74.46	All Students	13	ELA	Accountability	9304	2017
D0233	Johnson	Olathe	0868 - Meadow Lane Elem	5.37	23.65	44.62	26.34	0	70.96	All Students	13	ELA	Accountability	868	2017
D0233	Johnson	Olathe	2784 - Heatherstone Elem	10.11	20.83	43.45	25.59	0	69.04	All Students	13	ELA	Accountability	2784	2017
D0233	Johnson	Olathe	9305 - Clearwater Creek Elementary	10.22	23.1	36.36	30.3	0	66.66	All Students	13	ELA	Accountability	9305	2017
D0233	Johnson	Olathe	0934 - Millbrooke Elementary	6.66	26.66	38.88	27.77	0	66.65	All Students	13	ELA	Accountability	934	2017
D0233	Johnson	Olathe	2781 - Green Springs Elem	10.52	23.3	44.36	21.8	0	66.16	All Students	13	ELA	Accountability	2781	2017
D0233	Johnson	Olathe	2783 - Pleasant Ridge Elem	9.15	24.83	40.52	25.49	0	66.01	All Students	13	ELA	Accountability	2783	2017
D0233	Johnson	Olathe	2787 - Cedar Creek Elem	8.46	25.73	44.29	21.49	0	65.78	All Students	13	ELA	Accountability	2787	2017
D0233	Johnson	Olathe	2789 - Madison Place Elementary	8.37	26.1	40.88	24.63	0	65.51	All Students	13	ELA	Accountability	2789	2017
D0233	Johnson	Olathe	0856 - Prairie Center Elem	8.62	27.58	44.25	19.54	0	63.79	All Students	13	ELA	Accountability	856	2017
D0233	Johnson	Olathe	0855 - Walnut Grove Elem	12.63	23.62	45.6	18.13	0	63.73	All Students	13	ELA	Accountability	855	2017

133 Kansas Schools with 60+ Percent at Levels 3 and 4 in ELA
Meeting ELA Proficiency Target for Taylor Scenario B

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0233	Johnson	Olathe	9302 - Arbor Creek Elementary	5.99	30.71	44.56	18.72	0	63.28	All Students	13	ELA	Accountability	9302	2017
D0233	Johnson	Olathe	9311 - Forest View Elem	12.83	24.33	40.7	22.12	0	62.82	All Students	13	ELA	Accountability	9311	2017
D0233	Johnson	Olathe	9307 - Ravenwood Elementary	9.62	28.03	42.67	19.66	0	62.33	All Students	13	ELA	Accountability	9307	2017
D0233	Johnson	Olathe	2790 - Woodland Elem	13.1	24.82	37.93	24.13	0	62.06	All Students	13	ELA	Accountability	2790	2017
D0233	Johnson	Olathe	0874 - Scarborough Elem	8.66	30	41.33	20	0	61.33	All Students	13	ELA	Accountability	874	2017
D0233	Johnson	Olathe	9300 - Sunnyside Elementary School	9.23	29.71	40.96	20.08	0	61.04	All Students	13	ELA	Accountability	9300	2017
D0233	Johnson	Olathe	0876 - Black Bob Elem	12.65	26.58	40.5	20.25	0	60.75	All Students	13	ELA	Accountability	876	2017
D0241	Wallace	Wallace County Schools	1106 - Wallace County High	5.55	33.33	44.44	16.66	0	61.1	All Students	13	ELA	Accountability	1106	2017
D0251	Lyon	North Lyon County	1351 - Reading School	10.81	10.81	51.35	27.02	0	78.37	All Students	13	ELA	Accountability	1351	2017
D0259	Sedgwick	Wichita	1708 - Bostic Traditional Magnet Elem	7.43	22.97	41.21	28.37	0	69.58	All Students	13	ELA	Accountability	1708	2017
D0259	Sedgwick	Wichita	1690 - Hyde Intl Studies/Commun Elem Magnet	20.76	17.69	39.23	22.3	0	61.53	All Students	13	ELA	Accountability	1690	2017
D0265	Sedgwick	Goddard	2069 - Apollo Elementary School	8.45	19.71	45.77	26.05	0	71.82	All Students	13	ELA	Accountability	2069	2017
D0265	Sedgwick	Goddard	2035 - Explorer Elementary School	12.34	25.92	45.06	16.66	0	61.72	All Students	13	ELA	Accountability	2035	2017
D0265	Sedgwick	Goddard	2033 - Amelia Earhart Elementary School	9.43	28.93	46.54	15.09	0	61.63	All Students	13	ELA	Accountability	2033	2017
D0266	Sedgwick	Maize	2045 - Maize South Elementary	11.98	22.26	45.54	20.2	0	65.74	All Students	13	ELA	Accountability	2045	2017
D0266	Sedgwick	Maize	2043 - Pray-Woodman Elementary	9.34	26.98	42.56	21.1	0	63.66	All Students	13	ELA	Accountability	2043	2017
D0266	Sedgwick	Maize	2076 - Maize Virtual Preparatory School	7.06	29.34	39.13	24.45	0	63.58	All Students	13	ELA	Accountability	2076	2017
D0266	Sedgwick	Maize	2051 - Maize Central Elementary	11.73	25.97	41.62	20.67	0	62.29	All Students	13	ELA	Accountability	2051	2017
D0266	Sedgwick	Maize	2046 - Maize Elementary	9.64	28.57	37.5	24.28	0	61.78	All Students	13	ELA	Accountability	2046	2017
D0272	Mitchell	Waconda	2179 - Tipton Community School	22.58	9.67	41.93	25.8	0	67.73	All Students	13	ELA	Accountability	2179	2017
D0293	Gove	Quinter Public Schools	2710 - Quinter Elem	10.75	24.73	49.46	15.05	0	64.51	All Students	13	ELA	Accountability	2710	2017
D0299	Lincoln	Sylvan Grove	2860 - Lucas/Sylvan Elementary Unified	4	29.33	50.66	16	0	66.66	All Students	13	ELA	Accountability	2860	2017
D0305	Saline	Salina	3000 - Meadowlark Ridge Elem	11.73	27.55	41.83	18.87	0	60.7	All Students	13	ELA	Accountability	3000	2017
D0312	Reno	Haven Public Schools	3240 - Partridge Elem	3.22	22.58	38.7	35.48	0	74.18	All Students	13	ELA	Accountability	3240	2017
D0322	Pottawatomie	Onaga-Havensville-Wheaton	3458 - Onaga Senior High	20	20	55	5	0	60	All Students	13	ELA	Accountability	3458	2017
D0323	Pottawatomie	Rock Creek	3488 - St George Elem	8.65	25.1	44.82	21.64	0	66.22	All Students	13	ELA	Accountability	3488	2017
D0335	Jackson	North Jackson	3871 - Jackson Heights Elementary School	8.16	26.53	44.89	20.4	0	65.29	All Students	13	ELA	Accountability	3871	2017
D0345	Shawnee	Seaman	4058 - Elmont Elem	11.92	24.77	50	13.3	0	63.3	All Students	13	ELA	Accountability	4058	2017
D0365	Anderson	Garnett	4610 - Westphalia	7.69	25	51.92	15.38	0	67.3	All Students	13	ELA	Accountability	4610	2017
D0365	Anderson	Garnett	4592 - Greeley Elem	9.09	27.27	45.45	18.18	0	63.63	All Students	13	ELA	Accountability	4592	2017
D0375	Butler	Circle	4876 - Circle Greenwich Elementary	6.94	22.91	47.91	22.22	0	70.13	All Students	13	ELA	Accountability	4876	2017
D0375	Butler	Circle	4854 - Circle Oil Hill Elementary	8.38	28.14	48.5	14.97	0	63.47	All Students	13	ELA	Accountability	4854	2017
D0380	Marshall	Vermillion	5032 - Centralia Elem	7.93	22.22	38.09	31.74	0	69.83	All Students	13	ELA	Accountability	5032	2017
D0380	Marshall	Vermillion	5034 - Centralia High	17.18	21.87	51.56	9.37	0	60.93	All Students	13	ELA	Accountability	5034	2017
D0381	Ford	Spearville	5058 - Spearville	11.53	28.2	44.87	15.38	0	60.25	All Students	13	ELA	Accountability	5058	2017
D0383	Riley	Manhattan-Ogden	5132 - Woodrow Wilson Elem	10.22	23.86	35.79	30.11	0	65.9	All Students	13	ELA	Accountability	5132	2017
D0383	Riley	Manhattan-Ogden	5112 - Amanda Arnold Elem	9	27	43.33	20.66	0	63.99	All Students	13	ELA	Accountability	5112	2017
D0384	Riley	Blue Valley	5160 - McCormick Elementary	10.34	27.58	51.72	10.34	0	62.06	All Students	13	ELA	Accountability	5160	2017
D0385	Butler	Andover	5187 - Wheatland Elementary	5.82	16.14	45.29	32.73	0	78.02	All Students	13	ELA	Accountability	5187	2017
D0385	Butler	Andover	5183 - Prairie Creek Elementary	9.39	18.79	49.66	22.14	0	71.8	All Students	13	ELA	Accountability	5183	2017
D0385	Butler	Andover	5181 - Robert M. Martin Elementary	8.29	22.27	40.41	29.01	0	69.42	All Students	13	ELA	Accountability	5181	2017
D0385	Butler	Andover	5184 - Sunflower Elementary School	6.79	25.72	42.71	24.75	0	67.46	All Students	13	ELA	Accountability	5184	2017
D0385	Butler	Andover	5179 - Andover Middle School	8.8	30.03	44.96	16.19	0	61.15	All Students	13	ELA	Accountability	5179	2017
D0385	Butler	Andover	5182 - Meadowlark Elementary	5.52	34.35	37.42	22.69	0	60.11	All Students	13	ELA	Accountability	5182	2017
D0390	Greenwood	Hamilton	5296 - Hamilton Elem	0	31.25	50	18.75	0	68.75	All Students	13	ELA	Accountability	5296	2017
D0411	Marion	Goessel	5834 - Goessel Elem	12.9	25.8	41.93	19.35	0	61.28	All Students	13	ELA	Accountability	5834	2017
D0417	Morris	Morris County	5987 - Prairie Heights Elementary School	7.84	31.37	41.17	19.6	0	60.77	All Students	13	ELA	Accountability	5987	2017
D0435	Dickinson	Abilene	6470 - McKinley Elem	5.26	31.57	43.15	20	0	63.15	All Students	13	ELA	Accountability	6470	2017
D0437	Shawnee	Auburn Washburn	6530 - Jay Shideler Elementary	5.13	24.31	45.89	24.65	0	70.54	All Students	13	ELA	Accountability	6530	2017
D0437	Shawnee	Auburn Washburn	6528 - Wanamaker Elem	15.12	22.68	47.42	14.77	0	62.19	All Students	13	ELA	Accountability	6528	2017
D0439	Harvey	Sedgwick Public Schools	6572 - R L Wright Elem	11.11	28.47	43.75	16.66	0	60.41	All Students	13	ELA	Accountability	6572	2017
D0444	Rice	Little River	6734 - Windom Elem	3.5	28.07	45.61	22.8	0	68.41	All Students	13	ELA	Accountability	6734	2017
D0449	Leavenworth	Easton	6919 - Pleasant Ridge Elementary	6.03	30.17	37.93	25.86	0	63.79	All Students	13	ELA	Accountability	6919	2017
D0471	Cowley	Dexter	7492 - Dexter Elem	7.69	28.2	43.58	20.51	0	64.09	All Students	13	ELA	Accountability	7492	2017
D0473	Dickinson	Chapman	7534 - Blue Ridge Elem	5.71	14.28	40	40	0	80	All Students	13	ELA	Accountability	7534	2017
D0473	Dickinson	Chapman	7546 - Enterprise Elem	11.36	25	47.72	15.9	0	63.62	All Students	13	ELA	Accountability	7546	2017
D0475	Geary	Geary County Schools	7610 - Sheridan Elem	7.76	25.24	49.51	17.47	0	66.98	All Students	13	ELA	Accountability	7610	2017

133 Kansas Schools with 60+ Percent at Levels 3 and 4 in ELA
Meeting ELA Proficiency Target for Taylor Scenario B

Org No.	County	District	Org. Level	Percent Level 1	Percent Level 2	Percent Level 3	Percent Level 4	Percent Not Valid	Percent Levels 3 & 4	Group Name	Grade (13 = all grades)	Subject	Population	Bldg. No.	Program Year
D0490	Butler	El Dorado	7990 - Grandview Elem	10.65	28.68	45.08	15.57	0	60.65	All Students	13	ELA	Accountability	7990	2017
D0497	Douglas	Lawrence	8202 - Quail Run Elementary	13.51	19.81	33.78	32.88	0	66.66	All Students	13	ELA	Accountability	8202	2017
D0497	Douglas	Lawrence	8213 - Langston Hughes Elem	8.3	25.28	38.86	27.54	0	66.4	All Students	13	ELA	Accountability	8213	2017
D0497	Douglas	Lawrence	8194 - Cordley Elem	15.49	22.53	28.16	33.8	0	61.96	All Students	13	ELA	Accountability	8194	2017
D0497	Douglas	Lawrence	8206 - Pinckney Elem	18.51	20.37	37.03	24.07	0	61.1	All Students	13	ELA	Accountability	8206	2017
D0498	Marshall	Valley Heights	8238 - Valley Heights Elem	11.53	16.15	60.76	11.53	0	72.29	All Students	13	ELA	Accountability	8238	2017
D0512	Johnson	Shawnee Mission Pub Sch	8864 - Westwood View Elem	4.67	12.28	43.85	39.18	0	83.03	All Students	13	ELA	Accountability	8864	2017
D0512	Johnson	Shawnee Mission Pub Sch	8794 - Corinth Elem	4.57	13.39	49.01	33	0	82.01	All Students	13	ELA	Accountability	8794	2017
D0512	Johnson	Shawnee Mission Pub Sch	8832 - Prairie Elem	2.56	15.81	51.28	30.34	0	81.62	All Students	13	ELA	Accountability	8832	2017
D0512	Johnson	Shawnee Mission Pub Sch	8782 - Belinder Elem	6.22	18.31	46.52	28.93	0	75.45	All Students	13	ELA	Accountability	8782	2017
D0512	Johnson	Shawnee Mission Pub Sch	8819 - Mill Creek Elem	6.73	18.75	44.23	30.28	0	74.51	All Students	13	ELA	Accountability	8819	2017
D0512	Johnson	Shawnee Mission Pub Sch	8790 - Brookwood Elem	6.09	19.79	43.65	30.45	0	74.1	All Students	13	ELA	Accountability	8790	2017
D0512	Johnson	Shawnee Mission Pub Sch	8806 - Highlands Elem	10.16	15.81	41.24	32.76	0	74	All Students	13	ELA	Accountability	8806	2017
D0512	Johnson	Shawnee Mission Pub Sch	8860 - Trailwood Elem	5.95	24.25	42.12	27.65	0	69.77	All Students	13	ELA	Accountability	8860	2017
D0512	Johnson	Shawnee Mission Pub Sch	8791 - Christa McAuliffe Elem	9.13	21.73	44.34	24.78	0	69.12	All Students	13	ELA	Accountability	8791	2017
D0512	Johnson	Shawnee Mission Pub Sch	8786 - Briarwood Elem	12.57	21.06	36.16	30.18	0	66.34	All Students	13	ELA	Accountability	8786	2017
D0512	Johnson	Shawnee Mission Pub Sch	8824 - Oak Park-Carpenter Elementary	14.98	19.16	47.38	18.46	0	65.84	All Students	13	ELA	Accountability	8824	2017
D0512	Johnson	Shawnee Mission Pub Sch	8808 - John Diemer Elem	8.88	28.44	41.77	20.88	0	62.65	All Students	13	ELA	Accountability	8808	2017
D0512	Johnson	Shawnee Mission Pub Sch	8834 - Rhein Benninghoven Elem	11.79	26.54	41	20.64	0	61.64	All Students	13	ELA	Accountability	8834	2017

Appendix 28:
Testimony of Commissioner Watson to House K-12 Education Budget Committee, dated March 21, 2018

The testimony of Commissioner Watson is publicly available at: http://sg001-harmony.sliq.net/00287/Harmony/en/PowerBrowser/PowerBrowserV2/20180321/-1/3747#info_. It is appropriate for this Court to take judicial notice of the testimony, the transcript of which is attached, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

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4           TRANSCRIPTION OF
5           HOUSE COMMITTEE MEETING
6                 March 21, 2018
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1   MR. CHAIRMAN: Okay, everyone, we're
2   going to go ahead and get started. It looks like
3   we've got some images on the screen so we should
4   be ready. Before we start off with our
5   presentation we do need to approve the minutes
6   from March 5th, 6th and 7th. Danni e-mailed those
7   out. Go ahead, Representative Hubert.
8   REPRESENTATIVE HUBERT: So moved.
9   MR. CHAIRMAN: Got a motion, second by
10  Representative Trimmer. Any discussion, changes?
11  All in favor say aye.
12  UNIDENTIFIED SPEAKERS: Aye.
13  MR. CHAIRMAN: All opposed, no.
14  UNIDENTIFIED SPEAKERS: No.
15  MR. CHAIRMAN: Motion carries, thank you.
16  We will now begin our presentation today. Dr.
17  Watson is back with us again today. I have asked
18  him to talk about three of the items that were in
19  the Governor's budget. The Governor's budget is
20  actually still sitting in appropriations but it
21  had some policy pieces that I think it's important
22  that this committee at least hears about, so Dr.
23  Watson has agreed to come talk about that; and
24  then he's also going to update us on the state
25  board's accreditation model. So the microphone's
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1   yours.
2   DR. WATSON: Thank you, Mr. Chairman, and
3   thank you committee for all of your work and maybe
4   a little bit more work that you'll have to do over
5   the next several weeks, and we appreciate the
6   opportunity to be with you, talk about the
7   Governor's proposal and also what we're doing with
8   accountability and tie some things up for you,
9   hopefully answer a lot of questions for you today.
10  So as always I'm here on behalf of the State
11  Board of Education. We have two members with us
12  today, Steve Roberts and Jim McNiece, and they
13  will be answering all your questions that I can't
14  today so I always appreciate a backup from them.
15  I want to jump right in to the Governor's
16  proposal, we did on the state board worked with
17  the Governor on the proposal that -- that was made
18  and I just want to walk through. I'm not going to
19  go over everything that was in that proposal today
20  but I'd be happy to at any time, Mr. Chairman, to
21  talk about any of these things.
22  First of all, a little bit of accountability
23  that I'll come back to at the end, graduation 95
24  percent and I will spend some time later on today
25  talking about why that's a necessary rate the
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1   State Board chose and the Governor put in the
2   State of the State. There's also a companion
3   piece and I never want to lose sight of this and
4   I've said it many times to you, when you combine a
5   graduation rate with what we call a post secondary
6   effective rate, and that's the number of students
7   that go on to further their education, you have to
8   look at those two things in tandem or you can get
9   false readings about whether or not you're seeing
10  success. So I'll talk about that at the end.
11  One of the things we're going to talk about
12  right now is enough -- a hundred -- the
13  additional, the adding of 150 counselors or social
14  workers or school psychologists or a combination
15  thereof. More redesigned schools where we're
16  rethinking education. We're in the process right
17  now of what we call our Gemini II phase. It ends
18  in about two weeks and when I left we had six
19  applications on file, and as you know most schools
20  are on spring break this week so we look for many
21  more coming in.
22  Also want to talk to you about ACT and ACT
23  work keys which may be something you don't know as
24  much about, and I want to talk about that and the
25  promise that that may hold for schools. First 15
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1 college credits is another one of the proposals
2 that I won't be talking about today but would be
3 happy to at some other point. And we want to
4 (inaudible) surrounding states and teachers'
5 salaries and in the Midwest states and the Great
6 Plains states be in the top five.
7 So those were the highlights of the Governor's
8 education proposal as I -- as we talked about.
9 I'm going to focus on two of those, the
10 counselors, social workers and school psychs. So
11 I want to talk about where that came from because
12 I think it's really important. When we went out
13 and talked to Kansans and did all that tour and we
14 asked them what makes up success, they told us in
15 large part what make up a success is you become
16 into adulthood are things you cannot measure on
17 any standardized test. And while testing of
18 academics is vitally important, that Kansas was
19 out of bounds in its emphasis on testing at the
20 exclusion of other what many people call
21 employability skills or soft skills. We call them
22 non-cognitive skills, interpersonal, intrapersonal
23 relationships. And so as we started working with
24 the state board teachers said to us we have more
25 mental health needs than we've ever seen.

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1 It used to be -- Representative (inaudible)
2 I will remember this, when I used to go out the
3 question is we asked is, do you see more poverty
4 and schools would do this, yes, we see more
5 poverty. That's leveled off. Now the question
6 is, well, we see about the same poverty. What we
7 see are kids that are mentally stressed and I --
8 that -- by the way, that covers all
9 socioeconomic strata. And you can go to -- to
10 students in the highest socioeconomic areas and
11 they will tell you they are stressed about getting
12 into college and getting into prestige college and
13 scholarships, and then we have students that are
14 in severe trauma and that are running. I mean,
15 they will run out of school and they will run in
16 the street, you know, as a kindergartner and they
17 will hide under their desk and they are in a fight
18 or flight mode all the time. So we know that one
19 of the issues is money, but even if there was
20 enough money you can't scale this this fast. So
21 we think you could add about 150 of these mental
22 health professionals; or, as Blue Valley did, go
23 into contract with Children's Mercy is what they
24 did to have these services. And so that is part
25 of the Governor's budget. We would like to see

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1 that considered in part of any school finance plan
2 or we encourage within the funding formula the
3 help of social -- what we call social and
4 emotional needs or those mental health needs. And
5 we do that by a mental health team made up of
6 counselors, social workers and school
7 psychologists. My -- for those of you that might
8 -- may not know, of those three groups would you
9 -- would you care to guess which one -- which one
10 of the three groups are almost non-existent in
11 terms of hiring, especially west of Highway 81?
12 School psychologists. We actually added six or
13 seven over the last year and that was the entire
14 supply. Second shortage would be in school
15 counselors and the most abundant, I'm not saying
16 it's an over-abundance would be social workers.
17 And so there -- the ratio we're looking at is one
18 social worker and counselor for every 250
19 students. One psychologist for every 5 to 750
20 students and that's a recommended ratio by those
21 organizations that oversee those.
22 So, Mr. Chairman, would you like for me to
23 pause after each of these or go through all three
24 and then we come back and have questions?
25 MR. CHAIRMAN: Does anyone have questions

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1 at this -- Representative Rooker, I don't even
2 have to ask.
3 REPRESENTATIVE ROOKER: Thank you, Mr.
4 Chairman. I just -- two questions, in this
5 context, school counselors, is that the folks
6 doing the academic advising or is that the folks
7 dealing with the trauma and those issues?
8 DR. WATSON: Thank you for that question.
9 It's actually both, but high school counselors are
10 doing the scheduling, doing scholarships and doing
11 that now. What -- what Kansans said is we want
12 them dealing with the mental health. That's where
13 the additions are going to come. So we'll still
14 be doing that but we're going to have to add some
15 more on the mental health side. Counselors will
16 tend to work with the students, social workers
17 with the families, and they work as a team. So I
18 was -- I was working with some people on a new
19 product where students -- you may know this, a lot
20 of schools are going to this, redesigned schools
21 are doing this -- where they have a family time
22 when you come into school. It's kind of a check
23 in time, how are things going today and they kind
24 of have a family time at the end and a student can
25 say, I'm not doing well. Dad got put in jail last

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1 right and -- and mom, you know, had a tough time.
2 That would cue the social worker and the school
3 counselor to be immediately working with the
4 family while school goes on to try to wrap around
5 services. So that's kind of how we're looking at
6 it.
7 REPRESENTATIVE ROOKER: Thank you for
8 that and then you -- you spoke about the ratios
9 that are recommended; where are we as a state with
10 those ratios?
11 DR. WATSON: We're far apart from that.
12 It would take an additional 2,000 or so in
13 combination of these professionals to get to the
14 recommended ratios. We are far away from that and
15 I know Representative (inaudible) talked about
16 community mental health services, that's great
17 too. As I said, Blue Valley is doing a contract.
18 So it's however you look, whether it's contract or
19 hired; but -- but we just don't have very many.
20 And what we do have are primarily having to deal
21 with master schedules, scholarships, transitions
22 to higher ed, they just don't have much time to do
23 mental health. School psychologists are primarily
24 just doing testing for our special educations.
25 Again, that's just a numbers issue. So they would

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1 love to be working with kids, we just don't have
2 enough
3 MR. CHAIRMAN: Representative Landwehr.
4 REPRESENTATIVE LANDWEHR: Thank you, Mr.
5 Chairman, commissioner (inaudible) along those
6 lines it seems to me that it would make of make a
7 little bit more sense if we could figure out the
8 partnership between our schools and our community
9 mental health centers or whomever we have
10 available to do that for a couple of reasons.
11 One, that consistent connection with one
12 counselor, one therapist, whatever level it is
13 that they are working with, and the other would be
14 that perhaps then we could ease up on the
15 pressures on schools to actually deal with that.
16 The -- so that some of your resources could go
17 back into some of the at risk kids that don't fall
18 into the mental health category. And then the
19 other piece is the 24/7 365 ability that a CMHC
20 would have in working with those kids plus being
21 able to bill a little more and differently with
22 Medicaid and also with S-chip because it's my
23 understanding that schools cannot bill S-chip.
24 DR. WATSON: And I'm not as familiar with
25 that. I think, yes, I wouldn't dispute any of

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1 that. I think that's true. I -- a little
2 caveat, some of our rural areas they don't have
3 good access to community based mental health, they
4 are too far away. So I think we'd have to look
5 maybe at a blending of that. But I think
6 certainly and you see that in our more urban or
7 metro areas, that's a great partnership. I
8 mentioned the Blue Valley and Children's Mercy
9 partnership which is wonderful. And Coffeyville
10 has an interesting relationship with their county
11 health and they actually have someone on site
12 there but it's funded by a variety of sources. So
13 I think we would look at all that. It's getting
14 support for those social and emotional needs of
15 students and however you thought would be most
16 appropriate we would be supportive of that.
17 REPRESENTATIVE LANDWEHR: Because when I
18 -- you know, I dive into this 150 counselors and
19 social workers we're looking at over eight million
20 dollars a year; and I think the Governor's got
21 that in there for five years. And, you know, it
22 just seems to me that it makes more sense if we
23 can put that with the people that live this and
24 breathe it and have that access at all times. Not
25 just for the kids but then maybe the family unit,

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1 you know, needs to be -- have some assistant or
2 even directed to some services that would help
3 them as a family because you can do everything at
4 school, you know, for that child but if we're not
5 fixing this family unit --
6 DR. WATSON: Right.
7 REPRESENTATIVE LANDWEHR: -- every day
8 that young individual comes with the same problems
9 or a new problem along the same lines so.
10 DR. WATSON: Yes, ma'am.
11 REPRESENTATIVE LANDWEHR: I think that's
12 just something, you know, we're hoping that people
13 will be a little bit more open to looking at. I
14 know that several of our schools already work with
15 some of our CMHCs and we're hoping that we can
16 make that maybe be a little clearer picture.
17 DR. WATSON: Sure.
18 MR. CHAIRMAN: Any other questions at
19 this point? Okay.
20 DR. WATSON: Okay. Let's talk about ACT
21 and ACT work keys. Probably don't have to talk
22 much about the ACT, most people know that it's a
23 college admissions exam. It is the comparable
24 exam to the SAT. The SAT is used primarily by
25 colleges on the East Coast and the West Coast, and

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1 the ACT is used primarily by colleges in the
2 Midwest. So depending on where a student goes to
3 school they will take one of those two admissions
4 exams or both and it will determine what -- do I
5 get admitted into that college? What level do I
6 get admitted? Do I have to take remedial courses
7 and what type of scholarships do I get? So it's
8 vitally important.
9 But you may not know as much about the ACT
10 work keys. So I wanted to just touch base on that
11 just a little bit and talk about ACT is a work
12 ready assessment so when we talk about college and
13 career it's the career side. It's an assessment
14 that measures -- it's much different than the ACT.
15 If you remember the ACT and you're thinking about
16 math they are formulas. When you read the work
17 keys assessments they are more real problems in
18 the work place that embed math and you have to
19 solve it. So they measure both hard and soft
20 skills across the board. They also relate then to
21 something called the National Career Readiness
22 Certificate; and this is -- this is one of those
23 things -- work keys is the assessment, the
24 certificate is what comes out of how well a
25 student does on the work keys exams. That

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1 certificate can be presented to work place as
2 evidence I'm ready to go to work.
3 We have five counties in Kansas that are work
4 ready counties, which means the businesses in
5 those counties demand or give promotion status,
6 preferred status to students that come with
7 certain levels of the work keys exams.
8 Pottawatomie, McPherson, Geary County, Crawford
9 and Labette. So, for example, if you go to
10 Claussen Construction they have a pay scale
11 similar to the -- to the scholarship scale you
12 might see at KU with ACT that if you score a
13 platinum in Claussen Construction you start at a
14 higher wage than if you come in at a silver; and
15 those are the type of levels that are on the work
16 keys. So the proposal and then I stand for
17 questions, Mr. Chairman, the proposal is to pay
18 for the ACT test of any student who would want to
19 take the ACT test in high school one time. That
20 would happen probably at the end of the junior
21 year one time, so if they take it five times the
22 state would only pay one. Pay for work keys
23 assessment one time. Student could take both.
24 Student could take neither. Student could take
25 one or the other, that was a student and parent

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1 choice; and the cost to do that is about 2.8
2 million dollars if every student took both exams,
3 if that makes sense. Every student took both
4 exams that the price tag would be about 2.8
5 million dollars. Yes. So I stand for questions
6 of those two. That's -- that's in essence the
7 proposal, Mr. Chairman.
8 MR. CHAIRMAN: Is that 2.8 in the
9 Governor's proposal?
10 DR. WATSON: Yes.
11 MR. CHAIRMAN: Is it -- well I think it's
12 worded or. It says ACT or work keys and I wasn't
13 sure if the money was there for both.
14 DR. WATSON: Yes.
15 MR. CHAIRMAN: Okay.
16 DR. WATSON: Yes.
17 MR. CHAIRMAN: Representative Huebert.
18 REPRESENTATIVE HUEBERT: Thank you, Mr.
19 Chair. I know we've had, you know, a large number
20 taking the ACT for years as the preferred test.
21 Has that number increased in the last ten years
22 greatly? What -- are we -- have we --
23 DR. WATSON: Slightly.
24 REPRESENTATIVE HUEBERT: Slightly.
25 DR. WATSON: Yeah, we're about at 75

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1 percent.
2 REPRESENTATIVE HUEBERT: Okay.
3 DR. WATSON: It's gone up from about 70
4 percent (inaudible.)
5 UNIDENTIFIED SPEAKER: (Inaudible). I
6 mean, it's pretty universally accepted as
7 someone's even thinking about school they are
8 going to take the ACT and I just was curious if
9 we're -- because I know some schools even try to
10 encourage if you're not, you know, even
11 considering college still take the test. So I
12 just was curious because I know sometimes I've
13 heard that as more students take the test
14 especially those that maybe aren't college ready
15 but they take the test. Maybe that might be a
16 factor as far as test scores, and, you know, I
17 know we've had flat ACT scores for a while; so I
18 just wondered if there's any correlation as far as
19 an increased number versus some students taking it
20 that maybe wouldn't have taken it in the past.
21 DR. WATSON: Certainly as the number goes
22 up toward a hundred percent the average score is
23 going to come down, because you're talking about
24 students that are less prepared to take that exam.
25 Some school districts are requiring and paying for

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1   it right now.  Some school districts also require
2   the work keys in their certain counties where
3   that's heavily demanded by their work force.
4   McPherson County is one of those.
5        So what we -- there's an interesting study out
6   of Michigan that says if you want to encourage low
7   income and minority kids this is a fairly low cost
8   measure to do so; because what you find are kids
9   that have great potential that would not have
10  taken it because their family can't afford it.
11  That's a huge return on investment.  Now you can
12  read that, it's a Michigan study and it's I think
13  only to the state of Michigan so I don't know that
14  you can extrapolate it to other states, but it's
15  an interesting study just to read and contemplate
16  that for a fairly small investment you might see a
17  fairly large return on those first generation kids
18  are who we're trying to target and get into
19  school.
20       MR. CHAIRMAN:  Representative Lusk.
21       REPRESENTATIVE LUSK:  Thank you, Mr.
22  Chairman.  Thank you, Dr. Watson.  When you said
23  there's a huge return, is that on graduation rates
24  or is that on post secondary participation?
25       DR. WATSON:  Both, but particularly post
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1   secondary participation and graduation.  Michigan
2   found that where -- what it did by -- by
3   allowing every student take the ACT that it -- it
4   identified some kids that were really pretty
5   talented that would not have gone -- even thought
6   about going on to school and then scholarship
7   opportunities followed.  If we're going to hit
8   some of the targets ahead of us that meet the job
9   demands I'll talk about in a little bit, we have
10  to get more first generation minority kids to go
11  to post secondary.  That's -- that's -- that's the
12  next challenge; and they are not, in large part.
13  And so that's -- this is one way we thought to
14  help that at a fairly small investment of money
15  relative to the big picture, not that 2.8 million
16  is not a large amount of dollars because it is.
17       MR. CHAIRMAN:  Anyone else?  Okay, keep
18  going.
19       DR. WATSON:  Okay, I'm going to jump to
20  the accountability and at the end I'll talk a
21  little bit about the super highway because that's
22  a little bit different.  So if you don't mind I
23  brought with me, you have in front of you a big
24  poster and a small poster.  Small so you can make
25  notes again, and -- and the big is so you can put
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1   on your wall in your office.  Because this is the
2   accreditation system and the accountability
3   system, and you'll want to -- knowing I've talked
4   about it before but you really want to know it and
5   -- and because it talks about this.  You know,
6   when the state board put this vision out it did so
7   based upon what Kansans said they wanted in their
8   schools and then they matched that with what
9   empirical data supported.  So some people have
10  said, even before the last week or so, is this
11  just too ambitious or is this -- where is realism
12  and where is ambitious and where's -- when you're
13  going to the moon but when Kennedy said we're
14  going to the moon was that ambitious or realistic?
15  Well, we did it, so maybe it was both.  I want to
16  tell you that while this is ambitious and most
17  states haven't set this ambitious level, if we
18  don't go here we have some interesting I think
19  dilemmas in front of us related to economic
20  development of our state.  And I want to walk
21  through that with you because that's what drove
22  it, you know, we worked with a lot of people.  So
23  I'm going to separate this into the top half, the
24  blue half, and the orange half.  The top half are
25  the outcomes and the accountability for you and
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1   the state board and public policy makers.  That's
2   where you'll live in that top half.  And you heard
3   a report from Dr. Taylor that talked about
4   something called ESSA.  So you know us, we throw
5   acronyms around, right?  I want to back up.  ESSA
6   is an old law that we used to not name.  President
7   Johnson in the mid-sixties declared war on
8   poverty, and he had a lot of programming.  One of
9   those is called the Elementary and Secondary
10  Education Act.  And from the mid 1960s until
11  President Bush came to office it was known as the
12  Elementary and Secondary Education Act.  It was
13  then renamed and a famous signing of a bill with
14  two people (inaudible) setting side by side,
15  President Bush and Ted Kennedy, called No Child
16  Left Behind.  They renamed it.  And then this is
17  the same act reauthorized with a new name:  the
18  Every Student Succeeds Act.  No more No Child Left
19  Behind.  It's now renamed but it's the same 1960s
20  war on poverty.  So I just wanted to put in a
21  framework because I think we lose track of that.
22  Dr. Taylor talked about our ESSA plan in her
23  remarks and I want to talk to you about as it
24  relates to the state board's vision of that plan.
25  So in the ESSA plan it said it to states we're
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1 going to give you a lot more control over where
2 you want to take education than we did under No
3 Child Left Behind, where the feds were pretty top-
4 down. We're going to give you more authority.
5 You can write in your plan how you would like to
6 do that or you can keep it outside the plan,
7 that's up to you.
8 Well, what's in our plan? Academic
9 preparation. We said by 2030 which is what the
10 ESSA plan says you got to -- that's their
11 timeline, 2030, 75 percent of our students would
12 be at what we call levels three and four, are
13 college and career ready. Dr. Taylor talked about
14 60 percent in her study but that's where she got
15 that, right off the ESSA plan.
16 She also talked about high school graduation
17 being at 95 percent. Those are the two components
18 of our state plan that is in the ESSA plan; but
19 that's not our entire state plan for
20 accountability. And I want to just tell you why
21 the State Board made the decision not to put this
22 entire plan into the federal accountability,
23 because they were fearful that the feds would try
24 to control it too much as administrations changed;
25 and they wanted you and them and the state of

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1 Kansas to control it. Does that make sense?
2 So people across the country said, well,
3 that's not in your ESSA plan. That's not in your
4 ESSA plan. It's not. It's in our state
5 accountability plan, on purpose. So ESSA talks
6 about two things, that we need students that are
7 cognitively prepared. They can put skill sets
8 together. We need students that have technical
9 skills and employability skills, that they give
10 civic engagement. We have to have kids ready when
11 they come to kindergarten. You've talked a lot
12 about early childhood in this committee. We need
13 post secondary success. We need social and
14 emotional measures. So all of this is the state
15 board's plan for accountability. And I want to
16 just stop there before I get to the bottom half
17 and see if there are any questions that you have
18 related to how ESSA and the narrow part of ESSA
19 fits into a bigger picture for you.
20 MR. CHAIRMAN: Okay, Representative
21 Rooker.
22 REPRESENTATIVE ROOKER: Thank you, Mr.
23 Chairman. Thank you for addressing this, Dr.
24 Watson. The -- I -- I have heard chatter, let's
25 say, about, you know, all of a sudden the report

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1 has highlighted the 95 percent graduation rate.
2 And there has been this conversation in certain
3 corners of the building about that's ridiculous to
4 set it at 95 percent, no one's ever gotten there.
5 We need to change that. Can you speak to both
6 process and, you know, the rationale for how and
7 why that maybe isn't a good idea or would be very
8 difficult to do?
9 DR. WATSON: Can I -- can I delay that
10 for just a minute, Representative Rooker?
11 REPRESENTATIVE ROOKER: Absolutely.
12 DR. WATSON: Because I'm going to get to
13 that. So maybe I want to jump. So here's the
14 bottom half, oops, or here's still the top half.
15 I'm sorry. Because we call this another acronym,
16 KESA. The whole document is the accreditation
17 system. This is how we're going to accredit
18 schools and hold them accountable. Part of it's
19 in ESSA, this is a Kansas Education System
20 Accreditation. This is our accountability piece.
21 So that's why -- smile over at Representative
22 Landwehr -- when I come to your office hanging on
23 the wall, use the small one to, you know --
24 because you'll want to be able to explain this to
25 people and I'm going to show you some examples on

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1 the -- on the website. But this is a com -- a
2 comprehensive look of accountability of schools
3 over a variety of measures to try to move students
4 to be more successful. And part of that is in our
5 national accountability plan.
6 So if you look at the bottom, this here, in
7 the orange, that's where schools will live.
8 That's their needs assessment, that's what they
9 are working on, they are picking some goals. Do
10 we need to -- our curriculum, does it need to be
11 better? Do we need to have -- do we need a better
12 outreach and relationships with our families?
13 Does our district climate need to be better? They
14 are looking at their needs assessment. So you
15 don't need to worry about this part, we will on
16 your behalf. That's where schools are going to
17 live. And these foundational structures, guess
18 where they are? In statute. They are called the
19 Rose capacities, and they are the foundation by
20 which this entire structure was built -- along
21 with some other things like diversity that
22 Representative Winn's working really hard. We'll
23 have you with our -- with our state board next --
24 next month.
25 But over on the far right here right these areas

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1 right here are all the Rose capacities as
2 foundation. And I want to point out two of those
3 that Dr. Taylor alluded to; and we had -- she and
4 I had a lot of conversation. She said, I love that
5 measure, it's very intriguing. I don't know how
6 to calculate cost on it because it's too new.
7 That's this. This is in statute by the way, 2014,
8 sufficient training or preparation for advanced
9 training in either academic or vocational fields.
10 I think one of the questions asked of Dr. Taylor.
11 are you talking about college or you talking about
12 career? We're talking about both. Whatever the
13 student chooses to do -- can I get into Washburn
14 Tech and be successful? Can I get into Cowley
15 County Community College and be successful? Can I
16 go to Stanford and be successful? That says you
17 have to be ready to do that. Now how do you do
18 that? Test scores, yes. Social and emotional
19 wellness, yes. You see all the factors that are
20 going to lead up to that. That's what you have to
21 have and then guess what? We have to be able to
22 compete against other states.
23 So now, Representative Rooker, I'd like to get
24 to answer your question. So if you take a look,
25 where did the data come from that led us to 95

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1 percent graduation and 75 percent post secondary
2 success? Georgetown Institute; and this study is
3 work force analysis. But I can send to you if you
4 would like to have documents upon documents of
5 Georgetown policy institute. It also guides the
6 Board of Regents. It's state by state.
7 Here's what I want to show you, job market.
8 Good jobs, good jobs, this is 2016, since 1999 to
9 2016 look who lost good job markets. Dropouts of
10 high school and high school graduates only. The
11 jobs are shrinking. They are disappearing. They
12 are being automated out. Are they still there?
13 Yes. They are just not as many of those or they
14 are some college, you want to know what that
15 means? A certificate. I have a welding
16 certificate. You know what associate degrees are,
17 these are the lower baccalaureate level.
18 baccalaureate it even jumps higher. The lower
19 baccalaureate level. That drives us to say if all
20 we do is have a low graduation rate, where are the
21 students going to work? I -- I would ask you to
22 Google something called Amazon Go. I think I
23 maybe even shared this with you when I was here
24 before. Amazon Go is their latest convenience
25 store that opened in Seattle in December of '16,

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1 excuse me, '17. There's no cashiers, there's no
2 checkers, you walk into a turnstile, you scan your
3 phone, you pick whatever you want off the
4 you don't scan it, pick whatever you want off the
5 shelf, sensors watch you, you put it in a bag, you
6 walk out, it automatically debits your Amazon
7 account. Now if that starts to automate, who
8 works at 7-11? Who works at Casey's General
9 Store? We're automating out low skilled work at a
10 fairly rapid rate. It's not all disappearing but
11 it's rapid rate. That's why you have to get to a
12 high graduation rate and a high post secondary
13 success rate because what they tell us.
14 Georgetown, is that 70 to 75 percent of the job
15 market requires two pieces of paper, a high school
16 diploma and something else, certificate or
17 associate degree, or baccalaureate, Master's or
18 Ph.D. High school diploma and something else. So
19 if 70 to 75 percent of Kansas, that's a Kansas job
20 market require two pieces of paper, then to say
21 you don't need to graduate high school, it's okay,
22 you don't need to get a certificate, it's okay,
23 that limits you to 25 percent of the job -- 25 to
24 30 percent of the job market and shrinking.
25 So when we look at that as educators we say

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1 (inaudible) it's a moral imperative that we help
2 students be ready to enter the middle class or
3 beyond. When I worked with Mike O'Neal when he
4 was at the chamber, we said it's an industry
5 imperative because we have people begging for jobs
6 that are going unfilled. So industry looked at it
7 from what do we have to grow our industry
8 and economy. We look at it from how do we help
9 the kid be successful. And so that's why you see
10 this graph that I've shared with you many times
11 that talks about high school graduation and
12 combination and what 44 percent post secondary
13 effective. And the job market today is 70 to 75
14 percent, and that is why it's imperative to have a
15 much higher, not lofty goal, hard to reach goal;
16 but we have to get there or we cannot help
17 students move to the middle class and businesses
18 cannot grow in Kansas. And so I'm not the
19 business person but you can ask the business
20 community, they will tell you that, I'm the
21 educator and that's what from a student's
22 standpoint that's why we have to move there. Does
23 that help? That was a long way to get to your
24 question but...
25 REPRESENTATIVE ROOKER: May I follow up?

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1 Thank you. Thank you very much. So yes, that
2 makes sense to me. Let me ask you this, the other
3 chatter is that this came out of nowhere. This
4 was part of your three year process that began
5 with your state wide tours and focus groups,
6 correct?
7 DR. WATSON: In 2015. State Board has
8 had this out since -- since then. We're three
9 years into this journey.
10 REPRESENTATIVE ROOKER: And how much --
11 DR. WATSON: It's a ten year journey.
12 REPRESENTATIVE ROOKER: And how much
13 opportunity for public comment? Does the ESSA
14 plan get posted for public comment?
15 DR. WATSON: Yes. And we have a -- we
16 have an advisory board for that, yes. And -- and
17 -- and remember this came out of over 2,000
18 Kansans telling this is where we ought to go.
19 REPRESENTATIVE ROOKER: And our business
20 community.
21 DR. WATSON: Oh, yes. We specifically,
22 again, I went to the Kansas Chamber, said you can
23 help get me in front of business people; and we
24 asked them the same questions and they helped
25 develop this also.

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1 REPRESENTATIVE ROOKER: So to suddenly
2 change from 95 percent to some other standard
3 would involve what?
4 DR. WATSON: I can just tell you this and
5 I'm going to turn around because we lost one of
6 the state board members (inaudible.)
7 (Inaudible)
8 DR. WATSON: Okay. Thank you. We got
9 (inaudible) here. I don't believe the state board
10 will back off of this because it's not an out of
11 the sky number. It was why do we have to lead the
12 world because if -- for every percent that you go
13 off of that number you have a detrimental effect
14 to students being able to hold a job into the
15 middle class in our state. On the other side you
16 have fewer students that are capable of holding
17 the jobs and the businesses that they need and
18 desire. And I don't think the state board will
19 back off of that goal. It was not set with any
20 dollar in mind. It was set that's where we have
21 to go despite it's -- it is going to be difficult
22 but I think we can do it.
23 REPRESENTATIVE ROOKER: Thank you. Later
24 I will have more. Thank you.
25 MR. CHAIRMAN: Representative Huebert.

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1 REPRESENTATIVE HUEBERT: Thank you, Mr.
2 Chair. Kind of following up on that again.
3 sometimes the difference between goals and
4 standards gets lost in the mix and I'm thinking
5 that 90 percent is a goal, is it not, or is that,
6 you know, I mean --
7 DR. WATSON: It is our goal by 2000 --
8 (inaudible.)
9 REPRESENTATIVE HUEBERT: And that's like
10 I said. Sometimes goals versus standards have
11 different connotations and -- and that was just me
12 thinking out loud even as that previous discussion
13 was going on. I think a couple of other things
14 just to follow up, you know. With the
15 Foundational structure with Rose is there anything
16 significantly different in (inaudible) than --
17 than the QPA foundational standards that went back
18 to the nineties? I mean, I've -- I've looked at
19 charts comparing the two and they look pretty much
20 identical. In your mind is there anything that's
21 new in these Rose standards that wasn't a part of
22 the QPA standards from 20 years ago?
23 DR. WATSON: I think there's -- I think
24 the interns, two areas that I shared with you on
25 post secondary success was not in there in QPA.

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1 QPA focused on three kind of different academic
2 measures within that. I think also what isn't
3 talked much about is that the Rose capacities talk
4 about mental wellness, physical wellness and
5 appreciation of arts and culture.
6 REPRESENTATIVE HUEBERT: I think QPA did
7 too, but --
8 DR. WATSON: Well, certainly there was a
9 PE wellness and human sexuality in that era, but
10 it did not talk about the post secondary success.
11 REPRESENTATIVE HUEBERT: Okay. One more
12 kind of just -- even with -- following up on the
13 chatter that, you know, I appreciate the state
14 board even recognizing ESSA plans and KESA, what
15 you put in and don't put in on based on what
16 happens in the future, you know, with our federal
17 government. I mean, I think you can relate that
18 caution to the same caution that the legislature
19 might have when -- when discussions (inaudible)
20 moon shots and then 2 billion dollar numbers,
21 there's just a certain amount of cautionary, you
22 know, (inaudible.) Before we start making
23 commitments that we can't fund we have to step
24 back and say what can we fund. And again, I have
25 great respect, you know, that, yet, you know, for

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1 the state board to take that caution and for the
2 state (inaudible) recognize why the chatter is the
3 same type of concern that the state board is doing
4 (inaudible) federal government.
5 DR. WATSON: Well, the state board as you
6 know by Constitution sets the standard, sets the
7 goals, you set the funding. But they did say in a
8 way that was reflected, I just wanted to point
9 out, of what was needed to, A, drive a student
10 (inaudible) and help drive the economy.
11 REPRESENTATIVE HUEBERT: Yeah.
12 DR. WATSON: I'd like to show a
13 comparison tool if you would, so if you want to
14 see how districts compare -- so you can see about
15 accountability, would that be fine Mr. Chairman?
16 MR. CHAIRMAN: Sure.
17 DR. WATSON: Just jump off maybe here.
18 So this is a public website called the Kansas
19 Building Report Card. And you can simply find it
20 at ksreportcard.ksde. And I'm just going to look
21 at a -- I'm going to look at two districts, if you
22 don't mind. How about we look at Republic County,
23 is that okay, Mr. Chairman? Or I could -- we
24 don't want Rupenthal Middle School. Like Republic
25 County, and what you'll see when you go to this

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1 and you can do -- you'll see all the board
2 outcomes. There are video clips explaining every
3 one in detail so parents can easily understand or
4 the public can understand, and then you get into
5 data and measures. So I'm just going to scan post
6 secondary graduation rates, there are special
7 education plans for their students, their fiscal,
8 all the fiscal information that's in data central
9 that Dr. Taylor talked about. Are the teachers
10 licensed or not? To teach what they teach? Their
11 demographics, their dropout rates, their
12 attendance rates, their -- this is performance
13 levels of their academic scores, their ACT scores
14 and their (inaudible) scores for that -- for that
15 -- for Republic County.
16 What I'm going to show you is just one of
17 those called post secondary which you just saw for
18 the state but now you're seeing it for Republic
19 County. And what you see there is that Republic
20 County leads the (inaudible) with 95 percent
21 graduation rate. So they wouldn't say it's too
22 high. You're on the school board, you can take
23 some pride in that. That's a five year average by
24 the way, it's not a one year and their effective
25 rate is 54. We would like that at 70 or 75 so

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1 there's some work to be done. So Belleville says,
2 okay, that's nice, what do I do? Who -- who --
3 who looks like me? Who can -- I'd like to compare
4 that with someone. You simply go up to board
5 goals and click on (inaudible) that's a comparison
6 tool and now I'm going to select that district.
7 Republic County, and it says how would you like to
8 compare Republic County? Based on enrollment,
9 what would that tell me? Who the league schools
10 are because enrollment's how we kind of play
11 basketball or football against each other. And
12 you say, well that, yes, but that's not going to
13 help me on this. How about risk factors, and you
14 say what are the risk factors? That measures how
15 much poverty do you have in a district. How much
16 are students mobile. How much are they
17 chronically absent. How much are they expelled or
18 suspended; because those are the risks that Topeka
19 Seaman has that is different than Auburn Washburn,
20 that is different than Belleville, different than
21 Southeast Saline or Shawnee Mission. They are all
22 different. So I'm going to show you if I look at
23 -- I have a risk factor in Republic County that --
24 and they look exactly like Maize you would say but
25 they don't -- Maize isn't like us, it's too big.

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1 So I want to compare them both. (Inaudible) have
2 the same risk factors I have and they are the same
3 enrollment or close to my enrollment and I
4 generate comparison and there are three school
5 districts. The first student body looks like
6 Republic County and their size looks like Republic
7 County. So now I want to go look at Central
8 Plains; and I want to look at their post secondary
9 success. And there they are and their graduation
10 rate is 89 percent, feel pretty good now. For
11 effective rate it's 54, so compare -- maybe we
12 want to have some inservice together, maybe we
13 want to call, because they are the size of school
14 and they are the same demographic and maybe they
15 are doing better or worse but we can talk about
16 what they are doing. We can share ideas. Parents
17 can look at that. So there's a comparison tool
18 for accountability that you can look at districts
19 that are the same size as you, same demographics
20 and then you can compare back and forth.
21 I just wanted to show that as an illustration.
22 That's a public document. I know one of the
23 questions that's been asked is, well, then how do
24 we know the accountability. So with that, I'll
25 get out of this and answer any questions, Mr.

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1 Chairman.
2 MR. CHAIRMAN: Okay, first up,
3 Representative Trimmer.
4 REPRESENTATIVE TRIMMER: Thank you, Mr.
5 Chair. And Dr. Watson, and I kind of hesitate to
6 ask this but yet I think it's a question that
7 probably needs to be asked. I remember last year
8 when we were talking about what we estimated it
9 might cost to achieve achievement levels; and I
10 believe the Board of Education gave us a number on
11 what they thought it would take to meet the Rose
12 capacities as they were defined in their plan, and
13 I want to say if memory serves me right it was
14 about 809 million dollars, was it something like
15 that?
16 DR. WATSON: Over two years that was
17 (inaudible.)
18 REPRESENTATIVE TRIMMER: Over two years,
19 okay, I see. Okay. So that was over two years.
20 DR. WATSON: There's a two year budget, a
21 little bit over 800 million over two years.
22 REPRESENTATIVE TRIMMER: Okay. That's
23 what I wanted to find out because I know, you
24 know, we all want to aspire to be the 95 percent
25 and I don't think it's necessarily a good idea to

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1 back off of our goals; but, you know, you did hear
2 mention that we have, you know, certain resources
3 we can commit and some we can't and there are a
4 lot other considerations. You know, if -- if that
5 were to be stretched out a little further out
6 would it -- would it -- I mean, does that align
7 with the study that we just heard or can that be
8 done? I mean --
9 DR. WATSON: Excellent question,
10 Representative Trimmer. So I'd like to give you a
11 lot of different numbers floating out. So the 95
12 percent's consistent. The State Board's required
13 by law to submit to the executive branch, the
14 Governor, a two year budget every two years. So
15 they -- then they're required to do a five year.
16 We said two years. We'll be going through that
17 process again this summer. When the board set the
18 goal of 95 percent they said we need to get there
19 in ten years and that was three years ago. So
20 that's 2026 to get to 95 percent. That's key, and
21 to get to the -- to the academic measures and
22 everything. So more time is needed to get there
23 than five years. More time is needed to get
24 there. I think the other thing is Dr. Taylor was
25 very complimentary of school districts about being

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1 efficient, and she cautioned you about putting too
2 much money in too quickly because it would be hard
3 to remain as efficient and effective as they were.
4 We would agree with that, that there needs to be a
5 plan -- no. And I'm looking at it from you can't
6 move from 87 percent to 95 in three years. We
7 don't think you can get there in five years. We
8 think you can get there in eight years and show
9 sustainable growth and incremental growth and real
10 growth.
11 So I think you're right, and where the magic
12 is that will be up to you to decide, but we would
13 agree with that. So the state board set a ten
14 year journey but they had to put a two year budget
15 in the plan by law. So I hope that makes
16 sense.
17 REPRESENTATIVE TRIMMER: Yes, it does.
18 MR. CHAIRMAN: Representative Sawyer.
19 REPRESENTATIVE SAWYER: Thank you, Mr.
20 Chairman. You kind of answered some of my
21 questions. I -- I was wondering how long you
22 would take to get to 95 percent and I -- I'm
23 not sure you can do it in eight years and I guess
24 it's because we talk about this state average of
25 86 percent; but I look at West High in Wichita,

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1 it's in my district, and we're up to 70 percent
2 now which is above where we used to be. But I --
3 it's hard for me to see West High being at 95
4 percent in eight years. I think it's going to
5 take a lot longer than that for -- for some
6 schools (inaudible.) And I think in some cases, in
7 fact I think we'll have to go back to pre K. I
8 mean, we really need to start there if we're
9 really going to change things.
10 DR. WATSON: And change and help
11 families.
12 REPRESENTATIVE SAWYER: Yes and help
13 families. I mean, it's a -- there's a cultural
14 thing that --
15 DR. WATSON: Representative Sawyer, if
16 West moves toward 80 percent and -- and other
17 schools that are at 90 get to 95 our state average
18 can increase; but if we start to see two and three
19 percent a year that's -- that's -- it's not
20 sustainable growth. We might see it pop. We want
21 to see slow sustainable growth, this and in the
22 effective rate so that this can sustain over time
23 and that we're doing the right fundamental things
24 to keep that in place. And there's been great
25 work that has gone on at West and --

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1 REPRESENTATIVE SAWYER: There has and
2 (inaudible) in fact that graduation rate has gone
3 up quite a bit from what it is used to be. All
4 right. Thank you.
5 MR. CHAIRMAN: Representative Landwehr.
6 REPRESENTATIVE LANDWEHR: Sir.
7 commissioner, and maybe this was answered here is
8 you can take this on the Kansas report card down
9 by to building -- to the building?
10 DR. WATSON: Yes, ma'am, you can.
11 REPRESENTATIVE LANDWEHR: And.
12 DR. WATSON: (Inaudible) as long as they
13 are an accredited school.
14 REPRESENTATIVE LANDWEHR: Right. And --
15 and I've asked this -- asked this before because
16 when we look at this --
17 DR. WATSON: You like it, right?
18 REPRESENTATIVE LANDWEHR: It's great and
19 wonderful, okay? What's the consequence, outside
20 of children not receiving what they deserve, when
21 schools don't achieve this?
22 DR. WATSON: There's three levels of
23 accreditation, accredit -- fully accredited.
24 conditionally accredited and not accredited. This
25 summer -- and every school is in a five year

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1 pattern and they get to choose in this new system
2 what year would you like to enter, year one, year
3 five. This summer we will -- we will evaluate the
4 first set of school districts and it's small --
5 there are several in year four -- that will be
6 coming to -- accreditation review committee will
7 be evaluating whether they are accredited fully,
8 conditionally accredited and given another year to
9 improve or they are not accredited. That's --
10 that's kind of what happens with it and they will
11 look at all this data we're talking about.
12 MR. CHAIRMAN: Representative Rooker.
13 REPRESENTATIVE ROOKER: Thank you, Mr.
14 Chairman. To follow up with that line of
15 questioning, if a school is -- is conditionally
16 accredited for non-improvement there is work with
17 the department, right, that --
18 DR. WATSON: Yes.
19 REPRESENTATIVE ROOKER: Can you describe
20 what happens to a school that doesn't
21 receive full accreditation?
22 DR. WATSON: There will be a report
23 that's generated that we're working on. We're
24 going to call an executive summary so we're trying
25 to get to one page front and back that everyone

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1 can understand. And it will show the strengths,
2 it will show the weaknesses and it will have,
3 let's say, conditionally accredited. Here's the
4 plan that you will have to improve before you can
5 move to full accreditation and that will be there
6 for the public to see. And the accreditation
7 review committee that we have established is not a
8 part of any of the visitation teams of schools.
9 We kept that separate for accountability purposes.
10 REPRESENTATIVE ROOKER: Can I jump to the
11 crosswalk of the Rose standards with the student
12 outcome measures? I found this to be the first
13 time that I've seen all of this compiled in one
14 place, the -- the seven Rose standards, and then
15 -- it was incredibly interesting and useful to see
16 the -- the -- the breakdown of what gets taught to
17 meet those standards next to the method of review,
18 the outcomes measured. There was some talk the
19 other day in the joint committee hearing that that
20 was nothing more than a crosswalk of the ESSA
21 Plan. Would you like the opportunity to speak to
22 what this chart and this study actually reflects?
23 DR. WATSON: I certainly don't want to
24 speak a lot on Dr. Taylor's study. I think she
25 should do that, but I will say this, that

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1 crosswalk was a matter of instructional strategies
2 relative to the Rose capacities, it was not about
3 the ESSA Plan. She does other comparisons later
4 about the ESSA Plan. The ESSA Plan of the
5 academics and graduation rate, those are the two
6 measures we put in the ESSA Plan.
7 REPRESENTATIVE ROOKER: Here's what I
8 wanted to get an answer to more specifically, this
9 is what's actually happening in Kansas?
10 DR. WATSON: That's correct.
11 REPRESENTATIVE ROOKER: Via the work the
12 state department has done to implement the -- the
13 directive that we incorporate the Rose standards
14 into our educational system, is that correct?
15 DR. WATSON: That's correct.
16 REPRESENTATIVE ROOKER: Thank you.
17 DR. WATSON: And that occurred in 2014 by
18 statute.
19 MR. CHAIRMAN: Any other questions at
20 this point? Okay.
21 DR. WATSON: You want me to touch on the
22 super highway very quickly?
23 MR. CHAIRMAN: Yes, please.
24 DR. WATSON: It's a nonprofit
25 organization whose goal is to have good networks,

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1 good fiber access, increase -- it doesn't cost
2 school districts anything, they provide services
3 and they help bid out services and they help
4 provide the resources and time to upgrade
5 broadband networks. The Governor put
6 approximately three million dollars into his
7 budget to bring many schools that do not have
8 fiber access into their district because super
9 highway says that is the key. From there you can
10 do lots of things, but if you don't have fiber
11 you're limited on scaleability, and that's a
12 return on investment. So I'm going to look to
13 Dale because I heard Dale come in, because I think
14 the return -- I think what happens is for that
15 three million dollars the federal through E-rate
16 match that to the tune of 20 to 25 million
17 dollars, and that's a huge return on investment.
18 And that's why I think the Governor put that in.
19 And that was a separate line item I believe in his
20 budget to fund that, and it would go into these
21 school districts that do not currently have fiber
22 running into the school, not between school
23 buildings but to the district as a whole. So
24 that's a -- I can answer questions about the super
25 highway but it's really that's what it's intended

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1 to do. It's a little bit of investment
2 (inaudible) E-rate, the federal E-rate that says
3 you've got to have some state dollars into it for
4 us to do the federal match, and we thought it was
5 a pretty good return on the federal money for the
6 state investment.
7 MR. CHAIRMAN: Okay, questions?
8 Representative Trimmer.
9 REPRESENTATIVE TRIMMER: Thank you, Mr.
10 Chair, and I had some people on our caucus talk to
11 me about this and they had some questions. I
12 think I understand it, but one of the questions
13 was if not all the money is taken advantage of
14 what happens to it? Do you know?
15 DR. WATSON: Well, we would like for the
16 state match to carry over to the next year because
17 the funding cycles are -- there's a short window
18 where they have to apply for the E-rate; but many
19 school districts are waiting to see do we have any
20 money to do this. There's not been no budget
21 passed, so they could maybe even miss this cycle
22 and have to wait until next year to actually apply
23 for the money. So if it wasn't in this cycle we
24 would like for that money -- that three million to
25 carry over so they could use it the next year.

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1 REPRESENTATIVE TRIMMER: But is that in
2 the Governor's proposal necessarily?
3 DR. WATSON: I'm going to look to Dale
4 because I don't know the answer on the rollover
5 part, Mr. Trimmer.
6 UNIDENTIFIED SPEAKER: I don't think it
7 reappropriates, I don't believe. The other thing
8 is that's something you could decide next year.
9 Say -- so you use (inaudible) 6, 700 thousand you
10 can reappropriate that and give it to it next
11 year; or you can let it go to the general fund.
12 REPRESENTATIVE TRIMMER: Okay. Thank
13 you.
14 UNIDENTIFIED SPEAKER: I think John can
15 confirm or explain a little bit more.
16 UNIDENTIFIED SPEAKER: Mr. Chairman,
17 there's currently no reappropriation language
18 attached to that appropriation in the Governor's
19 budget bill.
20 UNIDENTIFIED SPEAKER: Thanks.
21 MR. CHAIRMAN: Any other questions for
22 Dr. Watson? Very good. Thanks --
23 DR. WATSON: Thank you, Mr. Chairman.
24 MR. CHAIRMAN: Thanks for coming again
25 and spending another day with us. So that

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1 concludes our presentations for today. We will be
2 meeting tomorrow. I know your agenda originally
3 said at the call of the chair, we will be meeting
4 and the agenda is out and we're going to start
5 working House Bill 2445 which is the bill we heard
6 a couple weeks ago that has most of the equity
7 fixes in it. I know some of you have already been
8 working on potential amendments. This would be
9 the time to start packaging some of that together.
10 The intent is not to necessarily get the bill out
11 tomorrow but to start working on it and then we
12 could have the weekend or so to figure out what
13 else we need to put in there and hopefully really
14 soon get that out of here. So with that we are
15 adjourned. Thanks.
16 (THEREUPON, the recording ended.)
17 .
18 .
19 .
20 .
21 .
22 .
23 .
24 .
25 .

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 1   CERTIFICATE
 2   STATE OF KANSAS
 3                         SS:
 4   COUNTY OF SHAWNEE
 5        I, Annette S. Droste, a Certified Court
 6   Reporter, Commissioned as such by the
 7   Supreme Court of the State of Kansas, and
 8   authorized to take depositions and
 9   administer oaths within said State pursuant
10   to K.S.A 60-228, certify that the foregoing
11   was transcribed from audio CD, and that the
12   foregoing constitutes a true and accurate
13   transcript of the same.
14        I further certify that I am not related
15   to any of the parties, nor am I an employee
16   of or related to any of the attorneys
17   representing the parties, and I have no
18   financial interest in the outcome of this
19   matter.
20        Given under my hand and seal this
21   26th day of March, 2018.
22   .
23                     Annette S. Droste, C.C.R No. 1301
24   .
25   .
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Appendix 29:
2018 State of the State Address, Delivered by Gov. Brownback on January 9, 2018

The transcript to Gov. Brownback's 2018 State of the State Address is available publicly at: http://www.cjonline.com/news/state-government/2018-01-09/here-s-full-text-2018-state-state-speech-gov-sam-brownback. It is appropriate for this Court to take judicial notice of the State of the State address, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Governor Sam Brownback

2018 State of the State Address

January 9, 2018

Mr. Speaker, Madam President, Members of the Kansas Supreme Court, Legislators, Cabinet Members, friends all.

Let me start with the elephant in the room. There's a question that has been often asked this past year and it's a legitimate one. Will he be back? I'm pleased to say tonight --- YES! Bill Snyder will be back. He's here with us tonight. Please join me in recognizing the greatest coach in college football history.

Bill Snyder is more than a Coach, he is also a mentor and Chairman of the Kansas Mentoring Council. We honor his mentoring work. It should inspire us all to follow his lead.

2017 was a very exciting year for our beloved Kansas.

We hit another record for most Kansans ever employed, 1.4 million[1], and the lowest unemployment rate we've seen since 2000.[2]

We opened the longest hiking and biking trail in the state, the Flint Hills Nature Trail, from Herington to Osawatomie, 117 miles of beautiful Kansas.[3] Go try it.

In 2016, Kansas was the only state in the nation to reduce its rate of adult obesity.[4] The rate is still too high but moved in the right direction.

Our state's childhood poverty rate has shrunk to the lowest level we've seen since before the Great Recession.[5]

Our infant mortality rate sits at the lowest point in history.[6]

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[1] "Databases, Tables &Calculations by Subject: Kansas Statewide 2007-2017," Bureau of Labor Statistics, https://data.bls.gov/timeseries/LASST200000000000003
[2] "Databases, Tables &Calculations by Subject: Kansas Statewide 1999-2017," Bureau of Labor Statistics, https://data.bls.gov/pdq/SurveyOutputServlet
[3] "Flint Hills Nature Trail," Kanza Rail-Trails Conservatory, http://kanzatrails.org/flint-hills-nature-trail/
[4] Tim Carpenter, "Report: Kansas only state to reduce adult obesity rate in 2016," Topeka Capital-Journal (August 31, 2017), http://cjonline.com/state-government/news/local/2017-08-31/report-kansas-only-state-reduce-adult-obesity-rate-2016
[5] "Children in Poverty (100 Percent Poverty)," Children Count Data Center, http://datacenter.kidscount.org/data/tables/43-children-in-poverty-100-percent-poverty?loc=18&loct=2#detailed/2/18/false/870,573,869,36,868/any/321,322
[6] "Infant Mortality Kansas, 2016 Research Brief," Kansas Department of Health and Environment, http://www.kdheks.gov/phi/AS_Tables/AS_2016_Tables_and_Figures/fetal/2016InfantMortalityResearchBrief.pdf

We opened a new state of the art medical education building at KU Med that will give us the opportunity to educate an additional 50 doctors each year.[7]

We opened the biggest milk drying facility in the US in Garden City, providing us with a great way to export our growing milk production.[8]

The American Royal is moving to Kansas.[9]

This past year also saw the completion of the new National Soccer Training Center in Kansas City.[10]

Our quail population is back, with the highest levels in 20 years.[11]

And our wind energy industry continues to grow dramatically with nearly 30 percent of our electricity now coming from the wind.[12]

Now I have been blessed with the opportunity to travel this state from border to border in various capacities since 1974; when I was elected State President of the Future Farmers of America and me and my Ford F100 3 on the tree pickup started traveling the back roads of Kansas.

Our state is a marvelous place full of beauty and wonder. Our sky is our mountain and our sunsets bear the signature of God. To those who can see it, Kansas is truly amazing.

Now no one ever goes alone on a successful long journey and certainly I have not. My wife Mary and I have traveled this course together.

Would you please join me in recognizing our incredible first lady for her contributions to Kansas?

Family has been there too. My parents, Bob and Nancy, are stooped and gray but still chugging along. Our children have added spice and joy and now three grandchildren.

And our son Mark just became a Marine in December, answering the call to duty. And if Ray Merrick were still here, he would be saying "OOHRAH!!!"

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[7] "KU Medical Center celebrates ceremonial groundbreaking of Health Education Building," University of Kansas Medical Center (August 27, 2015), http://www.kumc.edu/news-listing-page/ku-medical-center-celebrates-ceremonial-groundbreaking-of-health-education-building.html

[8] Scott Aust, "Construction continues on contingent's largest milk drying plant," Kansas Department of Agriculture (January 23, 2017), http://dairyinkansas.com/construction-continues-on-continents-largest-milk-drying-plant/

[9] Doug Rich, "American Royal is moving to Kansas," High Plains Journal (October 26, 2017), http://www.hpj.com/ag_news/american-royal-is-moving-to-kansas/article_7c945810-9b99-11e6-8ffd-475b429912eb.html

[10] "U.S. Soccer, Sporting Club Celebrate Construction of State-of-the-Art National Training and Coaching Development Center," U.S. Soccer (May 15, 2017), https://www.ussoccer.com/stories/2017/05/15/20/27/20170515-feat-us-soccer-sporting-kansas-city-national-training-coaching-development-center

[11] "2017 Kansas Upland Bird Forecast," Kansas Department of Wildlife, Parks, and Tourism, http://ksoutdoors.com/Hunting/Upland-Birds/Upland-Bird-Forecast

[12] "Kansas Wind Energy," American Wind Energy Association, http://awea.files.cms-plus.com/FileDownloads/pdfs/Kansas.pdf

Joining us in the balcony this evening are Major General Joseph Martin and Command Sergeant Major Joseph Cornelison from the 1st Infantry Division at Fort Riley. Please join me in recognizing them.

Would our veterans and current active duty, guard and reservists also please stand and be recognized?

Kansas first responders were quick to answer the call to help our brothers and sisters in Texas in the aftermath of Hurricane Harvey. Over 50 personnel from Kansas went to join the recovery effort.[13] Two of these selfless Kansans are with us today, Paramedic Landon Woodward and Firefighter Chris Stansbury. Please join me in recognizing them.

Topeka Police Officer Aaron Bulmer is also with us this evening. Officer Bulmer saved a 4-year-old child with autism from drowning in a pond last year. When asked about his heroic act, he said "I believe that God put me into that situation. He allowed me to be in the right place at the right time." Please join me in recognizing him as well.

Would any other current or former first responders from law enforcement, firefighters, or paramedics also please stand and be recognized?

Cortney Holloway, Mike Dettmer and Robert Adcock from the Department of Revenue are also here today. In September Cortney was shot while doing his job in Wichita. He didn't panic, but he did pray. Rather than run, Robert and Mike quickly jumped into action to aid their injured coworker. They applied a tourniquet and kept Cortney alert until emergency services arrived. Please join me in recognizing Cortney Holloway, Robert and Mike for their inspiring and heroic actions that day.

I've had many good friends for the journey, as you have. Friends closer than a brother riding with me at a full gallop across the prairie. And finally, I have been blessed with a staff so loyal they have gladly taken the slings and arrows cast my way. I will be forever grateful for the contributions and dedication they have brought to this office. We all have great staff, let's thank them for making this place work.

With all of this, I am the most blessed man I know.

Traveling this state so many years, you meet lots of wonderful people with great stories. Two individuals stand out.

Rose Harris was 101 when I met her in Pittsburg, Kansas. Raised in a very poor family, she thrived through it all with uncommon faith and beauty. I asked her the biggest lesson she had learned in life. Without hesitation, she said it was when she was a young girl and her Dad went off to work in the mines. She was left in charge of the house and younger children. They were all hungry but had no food. So, Rose went to the outhouse and prayed… "God, we need food!" She came back into the house and a neighbor lady was at the door. She asked if Rose would churn her milk into butter. Rose said she would and she did. The neighbor gave her some of the butter and a few coins for her work. With the money,

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[13] Local volunteers and first responders continue to help victims of Harvey," KSN TV (September 3, 2017), http://ksn.com/2017/09/03/local-volunteers-and-first-responders-continue-to-help-victims-of-harvey/

Rose went to the store and bought a few pieces of meat and they had food. Rose said from then on, she always knew God would provide for them.

I also had the pleasure of meeting a 107-year old World War I veteran in Marysville, Kansas when I was in the Senate. Leo Lange was one of the very few World War I veterans still alive at the time. Mentally sharp, but laying in a deteriorated body, I asked him what was the biggest change he had seen in our nation over his many years. Again, without hesitation, he said, "When I was young we didn't have anything but we were a lot happier."

Certainly, our material wealth had progressed in his lifetime but has our happiness kept pace? It's a good question for us as policy makers to ponder.

So, on this, my last State of the State message, I will speak from my heart about dreams I have heard from others and have had myself for our wonderful state.

As a dad, I know that every parent's greatest dream is for their children to grow, learn, and succeed.

So, let me address the biggest issue of the session, school finance.

We have received the decree of the Kansas Supreme Court and are putting forth a proposal to comply, as we have done with the prior decisions.

My budget recommendation includes an additional six-hundred million dollars in funding over the next five years. This multi-year approach will provide the time necessary for school districts to plan and spend this additional money more effectively. My proposal does not include a tax increase.

And let me make one thing very clear, the people of Kansas expect results. The Kansas State Board of Education will be responsible for making sure they get them. I suggest they consider the following goals to do so:

First, we should reach a 95% statewide graduation rate.

Second, a minimum of 75% of our students should be continuing their education after graduation, whether that be through attending college, earning a post-secondary certification or joining the military.

Third, we should accelerate the movement of Kansas schools to the Kansans Can model for school redesign launched by the Kansas Department of Education.

To help us stay on course to achieve these goals, I propose five strategic objectives for K-12 education:

First, Kansas has great teachers. We should have a higher average teacher pay than any of our surrounding states.

Second, we should increase the number of school counselors and school psychologists in Kansas schools by 150 positions each year.

Third, we should have at least 50 schools participating in the Kansans Can school redesign project.

Fourth, every Kansas high school should offer at least 15 credit hours of dual credit coursework to every high school student, at no additional cost to parents. This, through a partnership between high schools and the state's institutions of higher learning.

Fifth, they should also offer every Kansas high school student, at no additional cost to parents, the choice of taking either the ACT college entrance exam or the Work Keys assessment.

These goals should be achieved within the next 5 school years.

Six-hundred million dollars is a very significant investment. And Kansans expect to see students in every school in our state thrive and achieve, particularly our students who the Court cited as being inadequately served under our current funding.

We cannot – we must not – repeat the mistakes of others who have gone down the primrose path of thinking that educational results can be forced by massive infusions of taxpayer money alone. Money by itself will not solve the problem.

For the best illustration of this, one need look no further than the Kansas City, Missouri school district, sometimes called America's most costly educational failure. Federal courts supercharged the district with nearly $2 billion in a little more than a decade.[14] When it was all spent, there was little to show in academic improvement – test scores were stagnant, achievement gaps remained, and the dropout rate actually went up.[15]We must learn from this history.

Additionally, we must stop the never-ending cycle of litigation on school finance. I urge the legislature to put a Constitutional amendment on the ballot this year addressing our school finance system. The people need to be heard on this central issue of state government.

Kansas is a dreamer's paradise. Our broad horizons tempt the mind to expansion. Our friendly people invite collaboration to accomplish a dream. A spoken word creates. An encouraging word produces encouragement; a negative word negativity. A dream spoken sets up the architecture for the creative efforts of free men and women to build upon. That is, if that dream captures their hopes for the future even if they can't quite see it yet.

Many of us remember the speech Ronald Reagan gave in front of the Brandenburg Gate where he stated the collective dream of those in the West: "Mr. Gorbachev, tear down this wall." There were no bulldozers there ready to tear down the Berlin Wall, but its foundation crumbled that day. The spoken word created.

So, let me speak of dreams for our state. My dream for Kansas is to be the best place in America to raise a family and grow a business. I dream of a Kansas whose population is growing faster than the national average because we have created such a dynamic environment. An environment that has many and diverse job opportunities. An environment with a great and affordable quality of life that calls people to

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[14] Paul Ciotti, Cato Institute Policy Analysis: *Money and School Performance: Lessons from the Kansas City Desegregation Experiment* (1998), https://object.cato.org/pubs/pas/pa-298.pdf
[15] Alison Morantz, Harvard Project on School Desegregation: *Money, Choice and Equity in Kansas City, Major Investments with Modest Returns* (1994), https://eric.ed.gov/?id=ED371087

Kansas. This will take time, bold effort and creativity but it is achievable. I dream of a Kansas where poverty is on the run; where jobs are plentiful, challenging and enjoyable; where wages and benefits are climbing.

I dream that education in the state is tailored to each student's needs and desires. So that that student has the maximum chance to succeed. That we have more educational options for each K-12 student like we do now for higher education students. I dream schools will be places of accomplishment, where students and parents choose to go: to learn, to achieve and to be challenged. They will be character-forming places that back up the family and produce a stronger person. Where patriotism flourishes, civic duty is instilled and all students achieve.

Kansans dream of having the best cancer care. Everybody in this room has either been affected personally by cancer or knows someone who has been. One of our own, Representative Rich Proehl, has just come through cancer surgery and we wish him God's speed in his recovery.

I dream of leading the country in developing new treatments to heal old maladies using your own adult stem cells. Hips and knees for some but also your heart and mind. I dream of ending the shortage of rural physicians and dentists that has chronically plagued this state by producing our own dentists and more doctors.

Lieutenant Governor Jeff Colyer is a man who has not only shaped health care policy in this state, but he has dedicated his life to the service of others as a doctor. Whether it is helping a disabled child in Kansas with a cleft palate or a malnourished refugee in places like Sudan, Rwanda, or Syria, my friend Jeff has served others in ways only dreamed about by many of us. Jeff, please stand. Let's recognize his service to this state and our fellow man.

I dream of a future Kansas exporting wind electricity across America. A Kansas known as the Renewable State. It could well be that in the future, those who have the wind resource will flourish like those who now have oil. We are growing as an energy state. Dream with me of an Ogallala Aquifer that never runs dry because the use is sustainable. Of our reservoirs dredged, renewed and supplying the water we need in times of severe drought. Of us having a legal, binding allotment of water from the Missouri River and of an Arkansas River with water in its whole course.

These are possible. We can do it.

Dream with me of a growing and diversifying Air Capitol of the World. With thousands of new jobs, the latest technology and a magnet for precision manufacturing. We will expand in commercial and general aviation. We will build air frames and engines and do extensive maintenance work. We will grow in defense and commercial aircraft manufacturing and drone technology. All the major aircraft manufacturers will have major operations here because Kansas leads the way in aviation! They will say, "If it flies, it must be from Wichita." We can be an unmanned aerial vehicle hub, where the latest UAV technology is developed, tested and manufactured. We can be to unmanned aerial systems what we are now to general aviation.

I dream that Kansas will continue to be and grow as a major financial services hub. That is happening now in Topeka and Johnson County. We have even more upside in this field.

Dream with me of feeding the world. Meat and bread but we'll expand our place at the table to include the milk you drink and the eggs you eat. Of moving up the value chain. So that the High Plains is known as the place where animal agriculture is done bigger and better than any place else. Agriculture businesses and cattle genetics will headquarter in Kansas City. Around the world of agriculture, Kansas City will be the capital.

The dream for The Legends in Wyandotte County is for it to be a new Kansas City.

If you know our state's history, you know Kansas is where the fight to end slavery began. Now we have another chapter in that saga of man's horrid treatment of each other. We will fight the scourge of human trafficking like no other state and throw that darkness from our borders. Attorney General Schmidt has been a champion in this fight. Let's recognize his and the legislature's efforts on this issue.

I dream of reconciliation between the races. Where our problems aren't ignored but addressed. Where people of goodwill view the past and the present with clear-eyed honesty and resolve to make things right. This is an honest discussion our country desperately needs.

And finally, I dream of a culture of life where every life at every stage is celebrated and cherished. You have already done much to create this. With all the legislation protecting and honoring life you have passed, there have been 17,000 fewer abortions in the past six years than in the prior six-years.[16] 17,000 we must not go back now!

These are all dreams for Kansas. If they capture any of your own sense for our future, then let us band together, Democrat and Republican, to make them so. It will be a blessing to the people who are so weary of political jousting and just want to see something done.

What say ye? A journey together with a friend is a thing of beauty.

Let me end with a story about one of your former colleagues, Jan Pauls, a friend of mine on the journey. Jan served in this body for over 20 years with distinction and grace. An able legislator with her husband Ron always at her side. She never lost sight of her values and what was important to her. She lost her last election when she wouldn't compromise her values and less than a year later she lost her life. Jan's funeral was a celebration of a warrior gone to her eternal rest.... loved and beloved. Her life was well lived for the God she served. I had seen her alive in a hospital bed three weeks earlier. Gone were the earthly worries that so easily distract us. She was at peace. Can any of us ask for any more? Less than a month after Jan's passing, her replacement in the legislature Patsy Terrell also passed away unexpectedly.

May we have a moment of silence for both of them.

What a striking reminder that life is fleeting. That we must set our sights to fulfilling our purpose without delay. Every day we live in these bodies is important. It is a reminder to live with purpose and to walk in love and service with our brothers and sisters.

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[16] "Total Reported Abortions and Ratios of Abortions to Live Births* Kansas 1971-2016," Kansas Department of Health and Environment,
http://www.kdheks.gov/phi/AS_Tables/AS_2016_Tables_and_Figures/fetal/Table_D3.pdf

Here in Kansas, that is our way of life.

Because of our good people, this good land called Kansas and the blessings of God, I can report to you that the state of our State is indeed strong and promising.

God bless you all.

Appendix 30:
Excerpts from The Governor's Budget Report for FY2019, Volume I

The Governor's Budget Report for FY2019, Volume I is publicly available at: https://budget.kansas.gov/wp-content/uploads/FY2019_GBR_-Vol.1-1-18-2018.pdf. It is appropriate for this Court to take judicial notice of the Governor's Budget Report for FY2019, Volume I, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

THE GOVERNOR'S

Budget

STATE OF KANSAS

Report

VOLUME 1   FISCAL YEAR 2019

SAM BROWNBACK, GOVERNOR

Education

Education Summary_____

The education function includes expenditures for state support of primary, secondary, and higher education. Agencies in this function are the Department of Education, including the Schools for the Deaf and Blind; Board of Regents and the institutions under its authority; the State Historical Society; and the State Library. The Governor recommends total education expenditures of $7.9 billion in FY 2018 and $8.1 billion in FY 2019. Of these amounts, the Governor recommends expenditures from the State General Fund of $4.2 billion in FY 2018 and $4.3 billion in FY 2019.

For the Department of Education in FY 2018, the Governor recommends $5.0 billion from all funding sources, including $3.4 billion from the State General Fund. The recommendation for FY 2019 totals $5.1 billion from all funding sources, including $3.5 billion from the State General Fund.

awards to teachers who attain National Board Certification.

For scholarships currently available to members of the National Guard, the Governor proposes an increase of approximately $2.1 million from the State General Fund for FY 2019 so a member's full cost of tuition is covered by the state. The Governor also recommends an additional $7.3 million in FY 2018 and $8.3 million in FY 2019 from the State General Fund, to cover a projected shortfall in the Excel in Career Technical Education (CTE) Initiative. This program covers tuition for high school students who elect to enroll in college-level CTE courses and earn industry-recognized credentials at community colleges and technical colleges in Kansas. Estimates provide that approximately 643 more students participated in the program during the 2016-2017 academic year.

How It Is Financed

All Other Fun[...] 46.8[...]

[...]ate General Fund 53.2%

FY 2019

How It Is Spent

Other Assistance

[...]ital Improvements [...]%

Aid to [...] Governments 64.4[...]

State Operations
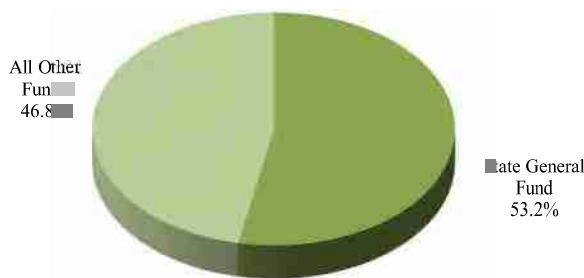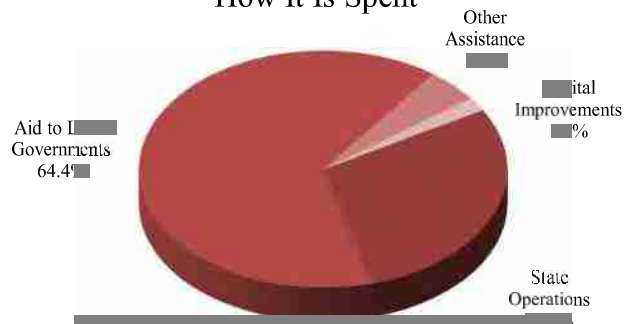
FY 2019

In the recommendations for the Department, the Governor proposes a budget remedy to comply with the Supreme Court's ruling in *Gannon v. State of Kansas* in a responsible manner that recommends $600.8 million in additional funding for Kansas elementary and secondary schools over a five-year period. Along with this additional funding, the Governor proposes various outcomes-oriented accountability measures for school districts. More information about this plan can be found in the Elementary and Secondary Education section.

The Governor recommends $327,500 from the State General Fund in FY 2017 through FY 2019 to fund

This Initiative was designed to make technical and college credit courses more accessible to high school juniors and seniors and enhance the state's workforce. High school students are qualified to receive free college tuition in approved technical courses offered at Kansas technical and community colleges. The Board of Regents has restructured the Technical Education Initiative to better meet the needs of students. The Governor includes $28.1 million from the State General Fund for the initiative in FY 2018 and $29.1 million in FY 2019. Additional proposals recommended by the Governor for the Kansas Postsecondary Education System are detailed in the appropriate section.

The ten-member State Board of Education is given responsibility by the Kansas Constitution for general supervision of public schools and educational institutions, except those delegated to the State Board of Regents. Under the guidance of the State Board of Education and the Board's appointed Commissioner of Education, the Department of Education provides funding and program guidance in carrying out federal and state law for all of the state's 286 unified school districts.

The state's largest category of expenditure, state aid to school districts, is distributed through various aid programs, including the state foundation aid, special education, and the employer's cost for teacher retirement benefits through KPERS. The cost of educating public school students is divided between local, state, and federal resources.

The Governor's budget recommendations recognize the Kansas Supreme Court's ruling in *Gannon v. State of Kansas* that the levels of funding provided by the 2017 Legislature contained in the school finance law is unconstitutional. The Governor's budget proposes a budget remedy to comply with the Supreme Court requirements in a responsible manner through outcomes oriented accountability from school districts. Through this proposal and forthcoming discussions, the Governor looks forward with partnering with the Legislature, the Department of Education and other leaders to work towards a definitive solution to the ongoing cycle of school finance litigation.

The Governor's budget proposal recommends $600.8 million in additional funding from FY 2018 over the next five years, as compared to the levels contained in 2017 SB 19. The Governor asks the Kansas Board of Education to be accountable to taxpayers, parents, teachers, community members and most importantly, students, by attaining the following goals by the 2022-2023 school year with the additional recommended funding: (1) Reach a 95.0 percent statewide graduation rate; (2) Attain a statewide post-secondary effectiveness rate of 75.0 percent; and (3) Continue to move schools statewide toward the Kansans Can model for school redesign launched by the Kansas Department of Education.

As a means to achieve these three goals, the Governor sets the following five strategic objectives for Kansas school districts to meet by the 2022-2023 school year:

(1) Have the highest teacher pay average of our neighboring states, including having a higher teacher pay average than the State of Missouri by the 2018-2019 school year;

(2) Increase the number of school counselors and school psychologists in Kansas schools by 150.00 FTE positions each year;

(3) Have 50 schools participating in the Kansans Can school redesign project;

(4) Offer 15.0 credit hours of dual credit coursework to every Kansas high school student, at no cost to students (including tuition, fees or books) through a partnership between Kansas high schools and the state's institutions of higher learning; and

(5) Offer every Kansas high school student, at no cost to the student, the choice of taking either the ACT college entrance exam or the Work Keys assessments (for attainment of the National Career Readiness Certificate) during his or her high school career.

To achieve these stated goals and objectives by the end of the 2022-2023 school year, the Governor's revised budget recommendations include new K-12 funding totaling over $600.8 million over a five-year period, beginning in FY 2019. This additional funding includes:

(1) $87.8 million in funding for State Foundation Aid that was contained in 2017 SB 19;

(2) $107.0 million in additional funding in FY 2019, including $93.2 million from the State General Fund and $13.9 million from the Children's Initiative Fund, for State Foundation Aid, which would bring BASE funding to $4,281 per weighted student in FY 2019;

(3) $6.0 million in additional funding from the State General Fund in FY 2019 for the Local Option Budget

to finance state aid to school districts based upon a district's current year budget, which is estimated to remedy the inequity of the aid program identified by the Kansas Supreme Court;

(4) $400.0 million in additional funding for State Foundation Aid, including $100.0 million each year in FY 2020, FY 2021, FY 2022 and FY 2023; and

In addition, the Governor recommends additional funding not connected to school finance litigation for early childhood and school initiatives totaling $8.9 million from all funding sources for the following:

(1) $3.0 million in new funding from the State General Fund in FY 2019 for school technology infrastructure to bring high-speed internet improvements to Kansas schools;

(2) $2.4 million from the Children's Initiatives Fund in FY 2019 (15.4 percent increase from FY 2018) to restore previous funding allotments for early childhood block grants, infants and toddlers programs, and autism diagnosis;

(3) $1.0 million from the federal Temporary Assistance for Needy Families program in FY 2019, which is a

Governor's Recommendation
Major Categories of State Aid for K-12 Education in Kansas
State Expenditures Perspective
(Dollars in Thousands)

	FY 2017 Actuals		FY 2018 Leg. Appv'd.		FY 2018 Gov. Rec.		FY 2018 Difference		FY 2019 Leg. Appv'd.		FY 2019 Gov. Rec.		FY 2019 Difference
Unweighted FTE Enroll.	**457,949**		**472,773**		**474,211**		**1,439**		**472,773**		**476,800**		**4,027**
Weighted FTE Enroll.	**680,802**		**700,000**		**703,867**		**3,867**		**700,000**		**706,224**		**6,224**
Base Aid for Student Excell.	$ 3,852	$	4,006	$	4,006	$	--	$	4,128	$	4,281	$	153
State Foundation Aid (SFA)*													
State General Fund	$ 1,851,641	$	1,991,268	$	2,001,591	$	10,323	$	2,046,658	$	2,162,422	$	115,764
20-Mill Local Prop. Tax	613,881		635,462		643,101		7,640		662,903		670,322		7,419
School Dist. Fin. Fund	51,304		50,043		54,800		4,757		48,730		52,800		4,070
Mineral Production Fund	5,557		9,960		7,197		(2,763)		9,801		9,801		--
State Highway Fund	96,600		96,600		96,600		--		96,600		96,600		--
Children's Initiatives Fund	--		--		--		--		--		13,850		13,850
Total--SFA	$ 2,618,983	$	2,783,333	$	2,803,290	$	19,956	$	2,864,692	$	3,005,795	$	141,103
Supp. General State Aid (LOB)													
State General Fund	$ 470,626	$	480,921	$	454,500	$	(26,421)	$	486,109	$	483,923	$	(2,186)
Extraordinary Declining Enrollment													
SGF Revenue Transfer	$ --	$	2,593	$	2,593	$	--	$	--	$	--	$	--
Special Education													
State General Fund	$ 425,470	$	435,980	$	435,980	$	--	$	447,980	$	452,980	$	5,000
State Highway Fund	10,000		10,000		10,000		--		10,000		5,000		(5,000)
Total--Special Ed.	$ 435,470	$	445,980	$	445,980	$	--	$	457,980	$	457,980	$	--
KPERS--School (USDs)													
State General Fund	$ 253,502	$	375,063	$	390,320	$	15,257	$	227,969	$	254,116	$	26,147
Capital Outlay Aid													
SGF Demand Transfer	$ 58,039	$	58,704	$	60,530	$	1,826	$	58,704	$	63,000	$	4,296
Capital Improvement Aid													
SGF Revenue Transfer	$ 179,712	$	195,500	$	190,000	$	(5,500)	$	203,500	$	200,000	$	(3,500)
Total--Major Categories	$ 4,016,331	$	4,342,094	$	4,347,213	$	5,119	$	4,298,954	$	4,464,815	$	165,860
Change from Prior Yr.	*$ 121,816*	*$*	*325,764*	*$*	*330,883*			*$*	*(43,140)*	*$*	*117,601*		
% Chg. from Prior Yr.	*3.1%*		*8.1%*		*8.2%*				*(1.0%)*		*2.7%*		
Per Unweighted FTE	$ 8,770	$	9,184	$	9,167			$	9,093	$	9,364		

*Prior to FY 2018, State Foundation Aid was referred to as General State Aid.

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13.8 percent increase over FY 2018, for additional funding for the Parents as Teachers program to eliminate the waiting list of approximately 1,200 families;

(4) $1.4 million from the federal Temporary Assistance for Needy Families fund in FY 2019 for Jobs for America's Graduates—Kansas (JAG-K) program in the Department for Children and Families. This funding will provide an avenue for academic achievement. This will allow JAG-K to pilot a new program for students in out-of-home placements (foster care) that will help them overcome obstacles related to displacement from their homes.

(5) $1.0 million in new funding from the Children's Initiatives Fund in FY 2019 for funding Communities Aligned in Early Development and Education (CAEDE), which is a partnership between public investment and private, business investment and is dedicated to improving school readiness and the health of at risk children; and

(6) $55,000 in new funding in FY 2019, which is a 110.0 percent increase from FY 2018, to ensure that high school students taking career and technical education credentialing tests have no out-of-pocket costs.

The following describes in more detail specific aid and expenditure programs that are contained in the Governor's budget recommendations for the Department of Education.

Recommendations

State Foundation Aid. For FY 2018, the Governor recommends expenditures totaling $2,803.3 million for State Foundation Aid from all funding sources, including $2,001.6 million from the State General Fund, $643.1 million from the 20-mill local property tax levy, $54.8 million from the School District Finance Fund, $7.2 million from the Mineral Production Fund, and $96.6 million from the State Highway Fund. The Governor's FY 2018 recommendations incorporate the revised estimates from the Education Consensus Group meeting that was held in November 2017. This recommendation will fund the Base Aid for Student Excellence (BASE aid) at $4,006 for FY 2018.

For FY 2019, the Governor recommends expenditures totaling $3,005.8 million from all funding sources, including $2,162.4 million from the State General Fund, $670.3 million from the 20-mill local property tax levy, $52.8 million from the School District Finance Fund, $9.8 million from the Mineral Production Fund, $13.9 million from the Children's Initiative Fund and $96.6 million from the State Highway Fund. The Governor's FY 2019 recommendations incorporate the revised estimates from the Education Consensus Group meeting that was held in November 2017, while increasing the BASE Aid from the legislative approved amount of $4,128 to $4,281, or an increase of $153.

Supplemental General State Aid. The Governor's recommendation for Supplemental General State Aid (also known as Local Option Budget State Aid or LOB State Aid) for FY 2018 implements the revised estimates from the Education Consensus Group meeting that was held in November 2017, which totals $454.5 million, all from the State General Fund. This recommendation is a $26.4 million reduction from the amount appropriated by the Legislature. The Legislature intended to fund state aid on school districts' current year LOB; however, the enacted school finance legislation from the 2017 Legislative Session only authorized state aid using school districts' prior year LOB budgets.

For FY 2019, the Governor recommends funding totaling $483.9 million, which is a net decrease of $2.2 million from the approved appropriation. Although the Education Consensus Group estimate for LOB State Aid totals $477.9 million, the Governor's recommendation is $6.0 million higher than this consensus estimate, all from the State General Fund, in anticipation that the funding formula will be corrected to calculate state aid from school districts' current year budget.

Special Education Services Aid. For FY 2018, the Governor recommends expenditures totaling $446.0 million from all funding sources, including $436.0 million from the State General Fund and $10.0 million from the State Highway Fund. For FY 2019, the Governor recommends total expenditures of $458.0 million, including $448.0 million from the State General Fund and $10.0 million from the State Highway Fund. Recommended expenditures for both years are equal to the legislative approved amounts and is estimated to meet federal maintenance of effort requirements.

KPERS-School USD Employer Contributions. For FY 2018, the Governor recommends expenditures totaling $390.3 million, all from the State General Fund. This recommendation requires a supplemental State General Fund appropriation of $15.3 million and funds the state KPERS-School USD obligation as estimated by the Education Consensus Group. The Group estimated teacher salaries increasing by 4.1 percent over FY 2017 levels because of the additional funding contained in the school finance legislation enacted by the 2017 Legislature.

The Education Consensus Group estimates a total KPERS-School USD employer contribution obligation in FY 2019 totaling $422.0 million. However, the 2017 Legislature authorized amortizing $194.0 million of this obligation over a 20-year period, beginning in FY 2020, with a layering payment. As a result, the net required state contribution for FY 2019 is estimated to be $254.1 million, all from the State General Fund, as estimated by the Education Consensus Group. The Governor recommends funding expenditures at this level, which requires supplemental State General Fund expenditures totaling $26.1 million. Expenditures at this level will fund the obligation if teacher salaries grow 3.1 percent over FY 2018 levels.

KPERS-School Non-USD Employer Contributions. For FY 2018, the Governor recommends KPERS-School non-USD contributions totaling $62.4 million from all funding sources, including $39.9 from the Expanded Lottery Act Revenue Fund and $22.5 from the State General Fund. This recommendation requires a FY 2018 State General Fund supplemental appropriation of $2.8 million and would finance the employer obligation as estimated by the Education Consensus Group. For FY 2019, expenditures totaling $71.6 million from all funding sources, including $40.1 million from the Expanded Lottery Act Revenue Fund and $31.5 million from the State General Fund are recommended by the Governor. This recommendation requires a State General Fund supplemental appropriation totaling $4.6 million and will finance the employer obligation as estimated by the Education Consensus Group. All KPERS-school non-USD employer contributions by the state are made on behalf of community colleges, technical colleges, and interlocal organizations, as required by statute.

Capital Outlay Aid. The Education Consensus Group estimated that school districts are entitled to $60.5 million of Capital Outlay State Aid in FY 2018, which is an increase of $1.8 million from the estimate approved by the 2017 Legislature. For FY 2019, the Group estimates school district will be entitled to $63.0 million of Capital Outlay State Aid. The Governor includes funding at the levels estimated by the Education Consensus Group for both FY 2018 and FY 2019. Capital Outlay Aid is financed through a demand transfer from the State General Fund and as a result, any change from the Legislative approved estimate does not require a supplemental appropriation.

Bond & Interest State Aid. This aid program is also known as Capital Improvement Aid. Revenue transfers from the State General Fund of $190.0 million in FY 2018, $200.0 million in FY 2019 are included in the Governor's recommendations to aid school districts with capital improvement bond and interest payments. The recommendation for FY 2018 is a decrease of $5.5 million from the Legislative approved amount, while the FY 2019 recommendation is a reduction of $3.5 million from approved amounts. These aid payments are funded from revenue transfers from the State General Fund to a special revenue fund in the Department. The Governor's recommendations reflect amounts agreed during the Fall 2017 Education Consensus Meeting.

Juvenile Detention Facilities. For FY 2018 and FY 2019, the Governor recommends expenditures totaling $5.1 million each year in support of juvenile detention facilities, all from the State General Fund. This recommendation is equal to Legislative approved amounts for both years.

Career & Technical Education (CTE) Credentialing Tests. The Governor recommends expenditures totaling $105,000 from the State General Fund in FY 2019 to fully fund the student cost for CTE credentialing tests. The Governor recommends that no student who takes the test will have any out-of-pocket expenditures for these tests beginning in FY 2019.

School Technology Infrastructure. Expenditures totaling $3.0 million from the State General Fund in FY 2019 are recommended by the Governor for funding school technology infrastructure in Kansas. This additional funding will enable Kansas school districts to access up to $30.0 million in one-time infrastructure investment from the federal e-Rate program that requires a 10.0 percent state match. The project goals

in Kansas include getting all schools the internet bandwidth (100 kbps per student) needed for digital learning and upgrading the Wi-Fi network in every school to support one-to-one learning.

State & Federal Support of Elementary & Secondary Education in Kansas
(Dollars in Thousands)

	FY 2017 Actuals		FY 2018 Gov. Rec.		FY 2019 Gov. Rec.	
	SGF	All Funds	SGF	All Funds	SGF	All Funds
Block Grants to USDs*	$ 2,105,143	$ 2,872,484	$ --	$ --	$ --	$ --
State Foundation Aid	--	--	2,001,591	2,803,290	2,162,422	3,005,795
Supplemental General State Aid	470,626	470,626	454,500	454,500	483,923	483,923
Extraordinary Declining Enrollment	--	--	--	2,593	--	--
Capital Outlay State Aid	58,039	58,039	60,530	60,530	63,000	63,000
Technical Education Transportation	--	650	--	650	--	650
Mentor Teacher Programs	--	--	800	800	800	800
School Technology Infrastructure	--	--	--	--	3,000	3,000
Professional Development Programs	--	--	1,700	1,700	1,700	1,700
IT Education Opportunities	500	500	500	500	500	500
Technical Education Incentive	--	--	50	50	--	--
CTE Credentialing Tests	--	--	--	--	105	105
Kansas Reading Success	1,788	1,788	2,100	2,100	2,100	2,100
Bond & Interest Aid	--	179,712	--	190,000	--	200,000
Special Education Aid	425,470	537,816	435,982	548,674	452,980	560,673
Deaf-Blind Program Aid	110	110	110	110	110	110
KPERS-School--USDs	--	--	390,320	390,320	254,116	254,116
KPERS-School--Non-USDs	15,664	51,095	22,511	62,394	31,517	71,601
KPERS Layering Payment	--	--	6,400	6,400	6,400	6,400
Teacher Excellence Grants	261	261	361	361	361	361
TANF Children's Programs	--	9,887	--	4,132	--	4,132
CAEDE	--	--	--	--	--	1,000
Children's Cabinet Program	--	15,509	--	15,608	--	18,018
Juvenile Detention Grants	4,060	4,060	5,061	5,061	5,061	5,061
Parents As Teachers Program	--	--	--	7,238	--	8,238
Driver Education Program Aid	--	1,505	--	1,682	--	1,682
Communities in Schools	--	50	--	50	--	50
Other State-Funded Grants	313	313	313	313	313	313
No Child Left Behind & Other Fed. Aid:						
Elem. & Secondary Education Prog.	--	121,102	--	122,955	--	122,280
Improving Teacher Quality	--	16,743	--	16,810	--	16,810
21st Century Community Learning	--	8,410	--	5,400	--	6,900
Rural & Low Income Schools	--	757	--	514	--	514
Language Acquisition State Grants	--	3,768	--	4,681	--	4,681
Ed. Research and Innovative Prog.	--	2,077	--	2,772	--	2,772
Student Support--Academic Enrich.	--	--	--	3,448	--	3,448
Comm. Based Child Abuse Prev.	--	777	--	745	--	745
Vocation Education--Title II	--	4,254	--	4,750	--	4,750
School Food Assistance	2,510	193,178	2,510	203,749	2,510	209,004
Total State & Federal Funding	$ 3,084,484	$ 4,555,471	$ 3,385,339	$ 4,924,880	$ 3,470,918	$ 5,065,232
Amount Change from Prior Year	--	--	300,855	369,409	85,579	140,352
Percent Change from Prior Year	--	--	9.8%	8.1%	2.5%	2.8%

Note: Totals may not add because of rounding.

* FY 2017 Block Grants to USDs include KPERS-School Employer Contributions for USDs.

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Children's Cabinet Grants. The Governor recommends the approved amount of $15.8 million in FY 2018 and $18.1 million FY 2019 for the Early Childhood Block Grant (ECBG) administered by the Children's Cabinet, all from the Children's Initiatives Fund. The Governor recommends restoring $2.3 million in FY 2019 that was previously reduced through allotments.

The funds are used for grants to school districts, child care centers and homes, Head Start sites, and community-based programs that provide research-based child development services for at-risk infants, toddlers and their families, and preschool for three and four-year old children. The grant process is driven by accountability measures and research-based programming, as well as a focus on at risk children and underserved areas. At least thirty percent of the block grant funds are set aside for programs geared to at-risk children ages birth to three. Of the total grants, $43,047 is dedicated for autism diagnosis programs in FY 2018 and $50,000 in FY 2019. The recommendation for FY 2019 also restores $6,953 in funding for autism diagnosis that was reduced in prior allotments.

Child Care Quality Initiative. The Governor recommends $430,466 from the Children's Initiatives Fund in FY 2018 and $500,000 FY 2019 to continue the Child Care Quality Initiative administered by the Children's Cabinet. The FY 2019 recommendation restores $69,534 in funding that was previously reduced in prior allotments. The program enhances infant services to improve quality and increase the availability of care for infants.

Parent Education. The Parent Education Program provides expectant parents and parents of infants and toddlers with advice and resource materials related to parenting skills, positive approaches to discipline, and development of self-esteem. The Governor recommends continued funding for the state's program to assist parents of younger children. For FY 2018, the Governor recommends expenditures of $7.2 million, all from the Children's Initiatives Fund. For FY 2019, the Governor recommends expenditures totaling $8.2 million, including $7.2 million from the Children's Initiatives Fund and $1.0 million from the Temporary Assistance for Needy Families federal fund. This additional $1.0 million in funding will be used to eliminate waiting lists for the program, which total over 1,200 families.

Communities Aligned in Early Development & Education (CAEDE). For FY, 2019, the Governor recommends expenditures totaling $1.0 million from the Children's Initiatives Fund allocated to the Kansas Children's Cabinet and Trust Fund for fiscal and accountability oversight to begin a three-year pilot for CAEDE. The vision of CAEDE is to support communities seeking to produce children successful in school, work and life. It is a shared partnership between public investment and private, business investment. The purpose of CAEDE is to improve school readiness and the health of at-risk children by using the Kansas Blueprint for Early Childhood's three areas of impact: healthy development, strong families, and early learning as a guide for the development of community-based early childhood proposals.

CAEDE funding will be targeted to support community-based proposals providing financial commitments from business leaders, and governance input from education leaders, Kansas Children's Cabinet executive leadership, and social service agencies leadership. Grants from this pilot program will require a two-thirds private cash match, which will provide funding readily available to support personnel expense, classroom, operations, enrollment, and administration. In-kind donations would not count toward a cash match.

Children's Cabinet Accountability Fund. The Governor recommends expenditures totaling $375,000 in FY 2018 and FY 2019 from the Children's Initiatives Fund. Expenditures are used to fund an evaluation process to ensure that children's programs are being targeted effectively and to assess programs and services that are being funded. The Children's Cabinet uses the results of the evaluation process to make its recommendations.

Special Education Transportation State Aid. The Governor recommends reducing the FY 2019 approved transfer from the State Highway Fund to the Department of Education for Special Education Transportation State Aid by $5.0 million and replacing the same amount with an additional appropriation from the State General Fund. This recommendation is made to make the budgeting process more transparent while making available more funds in the State Highway Fund for transportation projects. With this recommendation, the transfer from the State Highway Fund to the Department of Education will total $5.0 million in FY 2019.

School for the Blind

The School for the Blind provides educational, residential, outreach and health care services for children with visual or other impairments until the age of 21. An Individual Education Plan is developed to measure each student's progress and plan for future educational goals. Many students also receive intensive instruction in specific learning skills, such as cane use, assistive technology, daily living, and Braille. In addition to extra hours of academic work, students residing in the dormitory receive instruction in life skills to foster independent living in adulthood.

For FY 2018, expenditures totaling $7.0 million from all funding sources, including $5.4 million from the State General Fund, are recommended by the Governor. For FY 2019, the Governor recommends expenditures totaling $6.8 million from all funding sources, including $5.4 million from the State General Fund. Each year, the Governor's recommendations will fund 81.50 FTE positions.

School for the Deaf

The School for the Deaf provides services that include educational, residential, outreach, and health care for children with hearing and other impairments until the age of 21. Included in the School's curriculum are all academic subjects necessary for accreditation by the Department of Education. Each student's progress and achievement is measured through their Individual Education Plan. Students also receive intensive instruction in learning skills with a special emphasis on speech and communication skills at the elementary level.

For FY 2018, the Governor recommends expenditures totaling $11.0 million from all funding sources, including $8.8 million from the State General Fund. For FY 2019, the Governor recommends expenditures totaling $10.8 million from all funding sources, including $8.9 million from the State General Fund. Each year, the Governor's recommendations will fund 143.50 FTE positions.

Appendix 31:
State Special Education Funding of 92% Excess Costs

The graph at page SFFF001136 of Appendix 31 is an updated version of Appendix L-1 to Plaintiffs' Opening Brief Regarding Senate Bill 19, filed with this Court on June 30, 2017. It is a demonstrative exhibit created with data that is publicly available at: http://www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171204_08.pdf. Some of the data is attached as part of Appendix 31. It is appropriate for this Court to take judicial notice of this data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

State Special Education Funding of 92% Excess Costs

Legend:
- Total State Funding of Excess Costs (green)
- Unfunded to 92% Excess Costs (red)
- Increases in SB19 and Sub SB423 (dark green)
- Additional Unestimated Costs for FY18 (yellow)

Year	Total State Funding	Percent	Unfunded / Additional
2008-09	$427,753,137	92%	
2009-10	$424,057,630	88.7%	$15,776,665
2010-11	$443,858,843	92%	
2011-12	$428,140,397	88.4%	$17,435,582
2012-13	$427,724,000	82.8%	$47,524,889
2013-14	$428,360,566	80.1%	$63,639,085
2014-15	$428,360,566	80.8%	$59,376,712
2015-16	$434,902,949	80.0%	$65,235,442
2016-17	$433,980,455	81.8%	$69,502,544
2017-18 Est.	$435,980,455	81.5% / 78.4%	$12,000,000 Increase; $76,756,854 / $57,502,544; $40,000,000
2018-19 Est	$445,981,646	83.2%	$44,400,363 Increase

Data from www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171204_08.pdf

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December 4, 2017

TO: Select Committee on Comprehensive Response to
           School Finance Decision

FROM: Dale M. Dennis, Deputy
           Commissioner of Education

SUBJECT: School Finance Equity Issues

Listed below are equity issues raised by the Supreme Court in Gannon V.

- The Supreme Court had concerns about increasing the local option budget protest petition process. School districts must have reasonably equal access to substantially similar educational opportunities. It is estimated that eliminating the protest petition would result in a cost to the state of approximately $10,000,000.

- The 2017 Legislature expanded the use of capital outlay funds to include utilities and property/casualty insurance. The Supreme Court felt this created disequalization and considered the payment of utilities and property/casualty insurance from the capital outlay fund unconstitutional. There would be no effect on state aid.

- The Supreme Court cited the law concerning special education excess cost and recommended the Legislature give consideration to reviewing this issue. Attached is a copy of the consensus estimates on special education excess costs and a history of special education excess cost percentages.

h:leg:SCOSFD—Equity Issues—12-4-17

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171204_08.pdf

SFFF001137

Estimated Special Education Excess Costs--FY 2018 & FY 2019

FY 2017 Actual Expenditures	**$**	**862,481,386**
FY 2018 Estimate		
FY 2017 Actual		862,481,386
Percent Change (Based on teacher salary increase ave) 4.50%		38,811,662
Added Teachers No./Amount 80 $ 64,980		5,198,400
Estimated Total FY 2018 Expenditures		**906,491,448**
Excess Cost Computation:		
Projected Total Expenditures		906,491,448
Less Ave per Pupil Cost of Regular Ed. $ 7,149		
times FTE special ed pupils exc. SRS residents 27,590		197,240,910
Less Federal Aid		104,000,000
Less Medicaid Reimbursements		36,756,516
Less SRS Administrative Costs (State Hospitals)		300,000
FY 2018 Excess Costs	**$**	**568,194,022**
State Aid at 92.0%	**$**	**522,738,500**

Federal %
15.5%

FY 2018 LEG Approved
$ 445,981,646
Shortfall/Overage from 92%
($76,756,854) 78.5%

FY 2019 Projection		
FY 2018 Estimate		906,491,448
Percent Change (Based on teacher salary increase ave) 3.10%		28,101,235
Added Teachers No./Amount 60 $ 66,994		4,019,640
Estimated Total FY 2019 Expenditures	**$**	**938,612,323**
Excess Cost Computation:		
Projected Total Expenditures	**$**	938,612,323
Less Ave per Pupil Cost of Regular Ed. $ 7,370		
times FTE special ed pupils exc. SRS residents 27,860		205,328,200
Less Federal Aid		105,500,000
Less Medicaid Reimbursements		37,939,756
Less SRS Administrative Costs (State Hospitals)		300,000
FY 2019 Excess Costs	**$**	**589,544,367**
State Aid at 92.0%	**$**	**542,380,818**

Federal %
15.3%

FY 2019 LEG Approved
$ 457,980,455
Shortfall/Overage from 92%
($84,400,363) 77.7%

Date of Consensus Education Meeting: October 31, 2017 (KSDE, DOB, KLRD)

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171204_08.pdf

SFFF001138

SPECIAL EDUCATION -- EXCESS COST HISTORY

2008-09	$ 427,753,137 (92.0%)	
2009-10	$ 367,540,630 (88.7%)	Rec. ARRA--$ 56,517,000
2010-11	$ 389,404,843 (92.0%)	Rec. ARRA--$ 54,454,000
2011-12	$ 428,140,397 (88.4%)	
2012-13	$ 427,724,000 (82.8%)	
2013-14	$ 427,717,000 (80.1%)	
2014-15	$ 428,360,566 (80.8%)	
2015-16	$ 434,902,949 (80.0%)	
2016-17	$ 433,980,455 (81.8%)	
2017-18*	$ 445,981,646 (78.4%)	

*Estimate

H:leg:SCOSFD—SE Excess Cost—12-4-17

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171204_08.pdf

SFFF001139

Appendix 32:
Previous Equity Exhibits

 Appendix 32 contains two of Plaintiffs' Previous Equity Exhibits 503 and 504, which are already a part of the record in this case. See R.Vol. 131, at Pls' Ex. 503-504; R.Vol. 135, p.1409; R.Vol. 140, p.15 (FOF ¶40). It is appropriate for this Court to take judicial notice of these previous exhibits, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

LOB and Capital Outlay
Failed Elections
1995-2012

**Combined
56% Failed**
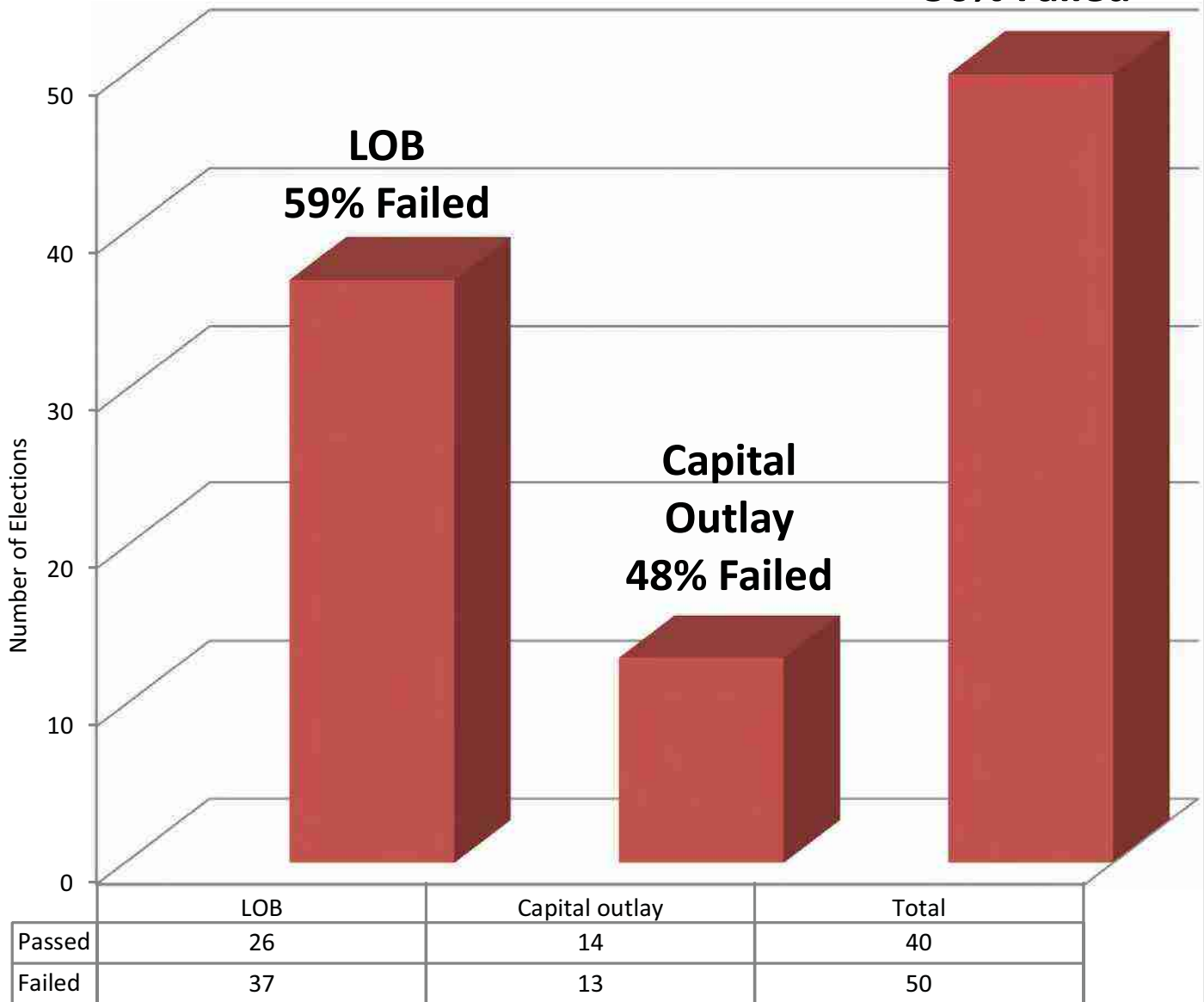
**LOB
59% Failed**

**Capital
Outlay
48% Failed**

Number of Elections

	LOB	Capital outlay	Total
Passed	26	14	40
Failed	37	13	50

1995-2012 Election data from KASB

Assessed Valuation Per Pupil

All Districts

AVPP over $100,000
LOB Election = 25% Failure Rate
Capital Outlay Election = 0% Failure Rate

AVPP between $50,000 - $100,000
LOB Election = 60% Failure Rate
Capital Outlay Election = 53% Failure Rate

AVPP under $50,000
LOB Election = 81% Failure Rate
Capital Outlay Election = 80% Failure Rate
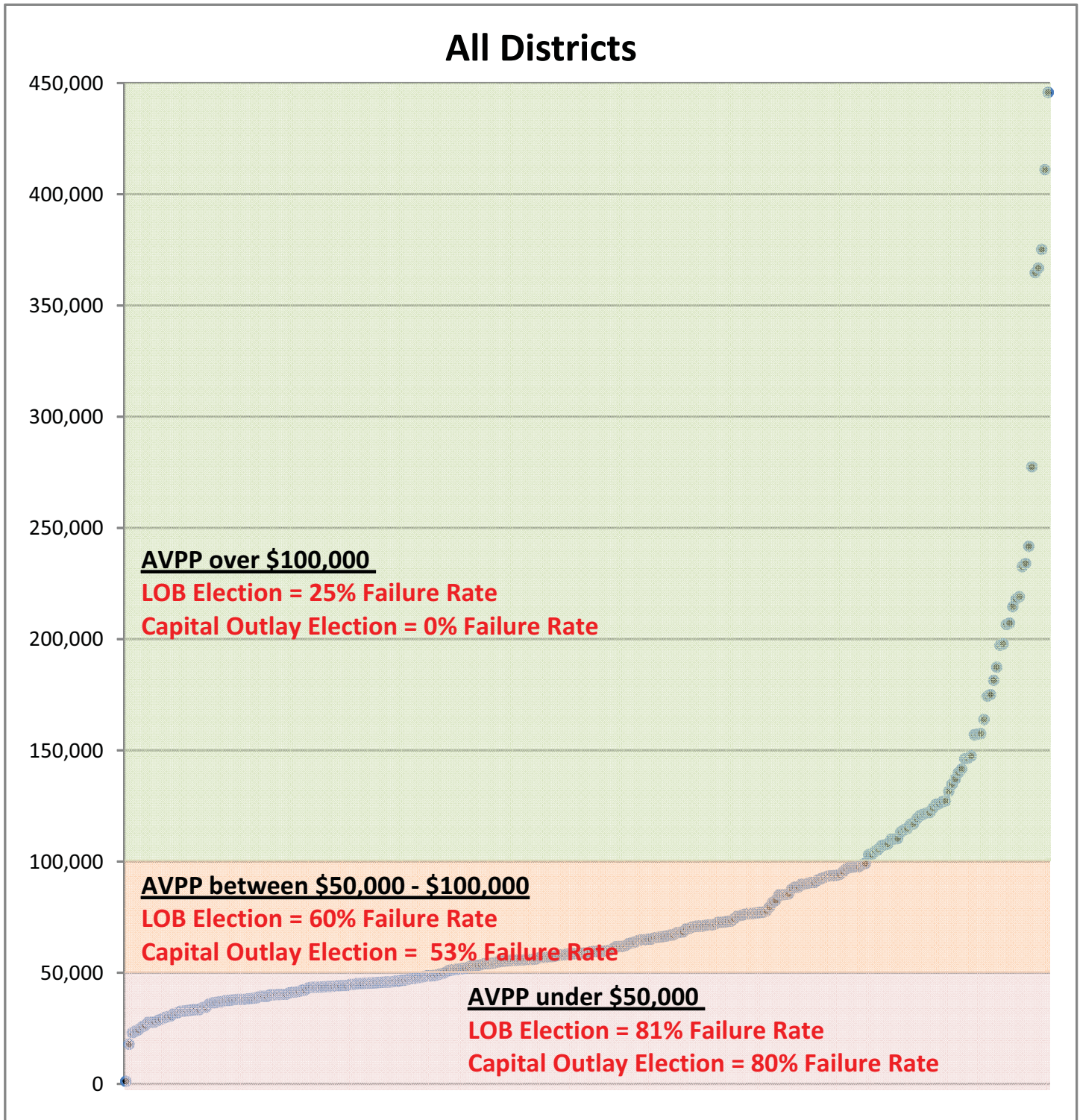
1995-2012 Election data from KASB
AVPP data from Defendant Exhibit 1064, #F3, KSDE 2011-12 1EDLA255O

LOB Elections

Passed		AVPP	Failed		AVPP
374	Sublette	214,604	403	Otis-Bison	126,049
468	Healy	197,854	403	Otis-Bison	126,049
482	Dighton	175,055	412	Hoxie Community	97,467
403	Otis-Bison	126,049	494	Syracuse	97,284
401	Chase-Raymond	125,673	466	Scott County	93,705
229	Blue Valley	107,883	294	Oberlin	93,343
466	Scott County	93,705	415	Hiawatha	91,655
466	Scott County	93,705	383	Manhattan-Ogden	87,813
294	Oberlin	93,343	489	Hays	85,166
497	Lawrence	89,748	437	Auburn Washburn	77,189
418	McPherson	70,971	206	Remington-Whitewater	76,555
448	Inman	66,613	473	Chapman	67,085
233	Olathe	64,746	260	Derby	63,081
496	Pawnee Heights	60,019	431	Hoisington	57,995
492	Flinthills	58,129	431	Hoisington	57,995
400	Smoky Valley	56,136	431	Hoisington	57,995
237	Smith Center	55,672	259	Wichita	56,805
408	Marion-Florence	53,316	237	Smith Center	55,672
405	Lyons	46,598	453	Leavenworth	53,527
434	Santa Fe Trail	43,180	250	Pittsburg	53,318
308	Hutchinson	41,322	464	Tonganoxie	49,459
487	Herington	38,227	405	Lyons	46,598
			463	Udall	45,810
			469	Lansing	45,157
			389	Eureka	44,113
			380	Vermillion	43,680
			307	Ell-Saline	43,541
			498	Valley Heights	43,497
			253	Emporia	39,996
			247	Cherokee	38,000
			402	Augusta	37,025
			394	Rose Hill	33,488
			394	Rose Hill	33,488
			462	Central	33,200
			443	Dodge City	31,546
			261	Haysville	26,313
			261	Haysville	26,313

Capital Outlay Elections

Passed		AVPP	Failed		AVPP
210	Hugoton	217,994	438	Skyline	72,612
482	Dighton	175,055	418	McPherson	70,971
303	Ness City	126,907	315	Colby	69,774
401	Chase-Raymond	125,673	330	Mission Valley	64,947
274	Oakley	121,957	101	Erie-Galesburg	63,566
225	Fowler	79,552	377	Atchison County	60,707
329	Mill Creek Valley	73,188	287	West Franklin	58,508
398	Peabody-Burns	71,461	320	Wamego	51,296
473	Chapman	67,085	480	Liberal	38,890
330	Mission Valley	64,947	230	Spring Hill	38,590
349	Stafford	61,882	230	Spring Hill	38,590
458	Basehor-Linwood	59,609	230	Spring Hill	38,590
373	Newton	42,130			

1995-2012 Election data from KASB

AVPP data from Defendant Exhibit 1064, #F3, KSDE 2011-12 1EDLA255O

990267

Appendix 33:
2017-2018 Mill Rates

These mill rates are publicly available at: http://datacentral.ksde.org/school_finance_reports.aspx. It is appropriate for this Court to take judicial notice of this data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

KANSAS STATE DEPARTMENT OF EDUCATION
2017-2018 MILL RATES FOR KANSAS SCHOOL DISTRICTS

Minimum:	4.559
Median:	18.728
Maximum:	33.825

USD	District	County	General	Supp General	Adult Education	Capital Outlay	Decl Enrollment	Cost Of Living	Special Liability	School Retirement	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assessment	Temp Note	Total USD Rate
D0244	Burlington	Coffey	20.000	4.559	0.000	4.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	29.558
D0218	Elkhart	Morton	20.000	6.595	0.000	3.990	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	30.585
D0332	Cunningham	Kingman	20.000	8.693	0.000	7.886	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	36.579
D0291	Grinnell Public Schools	Gove	20.000	8.765	0.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	32.765
D0321	Kaw Valley	Pottawatomie	20.000	9.380	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	37.380
D0103	Cheylin	Cheyenne	20.000	10.215	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	38.215
D0422	Kiowa County	Kiowa	20.000	11.404	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.404
D0275	Triplains	Logan	20.000	11.845	0.000	7.996	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.841
D0502	Lewis	Edwards	20.000	11.890	0.000	2.800	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.690
D0106	Western Plains	Ness	20.000	12.120	0.000	6.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	38.120
D0251	North Lyon County	Lyon	20.000	12.506	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40.506
D0405	Lyons	Rice	20.000	12.973	0.000	8.000	0.000	0.000	0.000	0.000	0.000	14.001	0.000	0.000	0.000	0.000	54.974
D0385	Andover	Butler	20.000	13.398	0.000	8.000	0.000	0.000	0.000	0.000	0.000	26.194	0.000	0.000	0.000	0.000	67.592
D0362	Prairie View	Linn	20.000	13.532	0.000	8.000	0.000	0.000	0.000	0.000	0.000	4.209	0.000	0.000	0.000	0.000	45.741
D0500	Kansas City	Wyandotte	20.000	13.533	0.000	8.000	0.000	0.000	0.000	0.000	0.000	7.857	0.000	0.000	0.000	0.000	49.390
D0491	Eudora	Douglas	20.000	13.653	0.000	7.724	0.000	0.000	0.000	0.000	0.000	29.996	0.000	0.000	0.000	0.000	71.373
D0207	Ft Leavenworth	Leavenworth	20.000	13.777	0.000	3.962	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	37.739
D0234	Fort Scott	Bourbon	20.000	13.785	0.000	6.564	0.000	0.000	0.000	0.000	0.000	12.726	0.000	0.000	0.000	0.000	53.075
D0402	Augusta	Butler	20.000	14.008	0.000	7.999	0.000	0.000	0.000	0.000	0.000	21.394	0.000	0.000	0.000	0.000	63.401
D0115	Nemaha Central	Nemaha	20.000	14.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.949	0.000	0.000	0.000	41.199
D0379	Clay Center	Clay	20.000	14.258	0.000	6.000	0.000	0.000	0.000	0.000	0.000	3.625	0.000	0.000	0.000	0.000	43.883
D0397	Centre	Marion	20.000	14.361	0.000	7.971	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.332
D0394	Rose Hill Public Schools	Butler	20.000	14.535	0.000	8.000	0.000	0.000	0.000	0.000	0.000	16.106	0.000	0.000	0.000	0.000	58.641
D0458	Basehor-Linwood	Leavenworth	20.000	14.618	0.000	6.001	0.000	0.000	0.000	0.000	0.000	20.024	0.000	0.000	0.111	0.000	60.754
D0375	Circle	Butler	20.000	14.678	0.000	7.998	0.000	0.000	0.000	0.000	0.000	21.364	0.000	0.000	0.000	0.000	64.040
D0266	Maize	Sedgwick	20.000	14.788	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	16.762	0.000	0.000	0.000	59.550
D0437	Auburn Washburn	Shawnee	20.000	14.796	0.000	8.000	0.000	0.000	0.000	0.000	0.000	8.401	0.000	0.000	0.000	0.000	51.197
D0450	Shawnee Heights	Shawnee	20.000	14.799	0.000	8.000	0.000	0.000	0.000	0.000	0.000	9.089	0.000	0.000	0.000	0.000	51.888
D0464	Tonganoxie	Leavenworth	20.000	14.803	0.000	8.000	0.000	0.000	0.000	0.000	0.000	17.653	0.000	0.000	0.000	0.000	60.456
D0413	Chanute Public Schools	Neosho	20.000	14.891	0.000	6.897	0.000	0.000	0.000	0.000	0.000	13.363	0.000	0.000	0.000	0.000	55.151
D0262	Valley Center Pub Sch	Sedgwick	20.000	14.913	0.000	5.036	0.000	0.000	0.000	0.000	0.000	20.325	0.000	0.000	0.000	0.000	60.274
D0294	Oberlin	Decatur	20.000	14.918	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.918
D0489	Hays	Ellis	20.000	14.920	0.000	8.000	0.646	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.566
D0112	Central Plains	Ellsworth	20.000	14.953	0.000	7.990	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.943
D0457	Garden City	Finney	20.000	14.958	0.000	8.000	0.000	0.000	0.000	0.000	0.000	5.850	0.000	0.000	0.000	0.000	48.808
D0357	Belle Plaine	Sumner	20.000	14.996	0.000	8.000	0.000	0.000	0.000	0.000	0.000	15.597	0.000	0.000	0.000	0.000	58.593
D0351	Macksville	Stafford	20.000	15.000	0.000	3.989	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	38.989
D0299	Sylvan Grove	Lincoln	20.000	15.077	0.000	5.992	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.069
D0111	Doniphan West Schools	Doniphan	20.000	15.103	0.000	5.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.102
D0303	Ness City	Ness	20.000	15.113	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.113
D0470	Arkansas City	Cowley	20.000	15.238	0.000	5.023	0.000	0.000	0.000	0.000	0.000	16.704	0.000	0.000	0.000	0.000	56.965
D0446	Independence	Montgomery	20.000	15.268	0.000	4.094	0.000	0.000	0.000	0.000	0.000	4.087	0.000	0.000	0.000	0.000	43.449
D0107	Rock Hills	Jewell	20.000	15.303	0.000	1.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	37.302
D0290	Ottawa	Franklin	20.000	15.398	0.397	7.947	0.000	0.000	0.000	0.000	0.000	19.368	0.000	0.000	0.000	0.000	63.110
D0229	Blue Valley	Johnson	20.000	15.403	0.000	8.000	0.000	1.931	0.268	0.000	3.136	17.627	0.000	0.000	0.249	0.000	66.614

KSDE142079

991500a

Minimum:	4.559
Median:	18.728
Maximum:	33.825

USD	District	County	General	Supp General	Adult Education	Capital Outlay	Decl Enrollment	Cost Of Living	Special Liability	School Retirement	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assessment	Temp Note	Total USD Rate
D0507	Satanta	Haskell	20.000	15.475	0.000	3.868	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.343
D0320	Wamego	Pottawatomie	20.000	15.610	0.000	3.998	0.000	0.000	0.000	0.000	0.000	15.992	0.000	0.000	0.000	0.000	55.600
D0416	Louisburg	Miami	20.000	15.612	0.000	7.994	0.000	0.000	0.000	0.000	0.000	21.296	0.000	0.000	0.000	0.000	64.902
D0314	Brewster	Thomas	20.000	15.637	0.000	7.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.637
D0358	Oxford	Sumner	20.000	15.719	0.000	8.000	0.000	0.000	0.000	0.000	0.000	9.911	0.000	0.000	0.000	0.000	53.630
D0400	Smoky Valley	McPherson	20.000	15.726	0.000	7.974	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.700
D0444	Little River	Rice	20.000	15.728	0.000	7.990	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.718
D0409	Atchison Public Schools	Atchison	20.000	15.740	0.000	5.006	0.000	0.000	0.000	0.000	0.000	13.853	0.000	0.000	0.000	0.000	54.599
D0469	Lansing	Leavenworth	20.000	15.745	0.000	7.989	0.000	0.000	0.000	0.000	0.000	14.049	0.000	0.000	1.175	0.000	58.958
D0476	Copeland	Gray	20.000	15.824	0.000	2.948	0.000	0.000	0.000	0.000	0.000	18.161	0.000	0.000	0.000	0.000	56.933
D0232	De Soto	Johnson	20.000	15.920	0.000	7.998	0.000	3.153	0.000	0.000	0.000	20.089	0.000	0.000	0.307	0.000	67.467
D0313	Buhler	Reno	20.000	15.964	0.000	7.937	0.000	0.000	0.000	0.000	0.000	12.356	0.000	0.000	0.000	0.000	56.257
D0265	Goddard	Sedgwick	20.000	15.995	0.000	8.000	0.000	0.000	0.000	0.000	0.000	16.399	0.000	0.000	0.001	0.000	60.395
D0479	Crest	Anderson	20.000	16.005	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	36.005
D0289	Wellsville	Franklin	20.000	16.024	0.000	7.998	0.000	0.000	0.000	0.000	0.000	8.047	0.000	0.000	0.000	0.000	52.069
D0512	Shawnee Mission Pub Sch	Johnson	20.000	16.058	0.000	8.000	0.290	1.550	0.104	0.000	0.000	7.440	0.000	0.000	0.221	0.000	53.663
D0447	Cherryvale	Montgomery	20.000	16.060	0.000	5.485	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.545
D0372	Silver Lake	Shawnee	20.000	16.140	0.000	8.000	0.000	0.000	0.000	0.000	0.000	9.998	0.000	0.000	0.000	0.000	54.138
D0373	Newton	Harvey	20.000	16.152	0.000	6.915	0.000	0.000	0.000	0.000	0.000	11.072	0.000	0.000	0.000	0.000	54.139
D0264	Clearwater	Sedgwick	20.000	16.257	0.000	8.000	0.000	0.000	0.000	0.000	0.000	18.025	0.000	0.000	0.000	0.000	62.282
D0336	Holton	Jackson	20.000	16.353	0.000	8.000	0.000	0.000	0.000	0.000	0.000	14.024	0.000	0.000	0.000	0.000	58.377
D0305	Salina	Saline	20.000	16.380	0.750	8.000	0.000	0.000	0.000	0.000	0.000	11.371	0.000	0.000	0.000	0.000	56.501
D0482	Dighton	Lane	20.000	16.404	0.000	4.301	0.000	0.000	0.000	0.000	0.000	25.306	0.000	0.000	0.000	0.000	66.011
D0345	Seaman	Shawnee	20.000	16.457	0.000	7.448	0.000	0.000	0.000	0.000	0.000	7.688	0.000	0.000	0.000	0.000	51.593
D0267	Renwick	Sedgwick	20.000	16.469	0.000	8.000	0.000	0.000	0.000	0.000	0.000	13.875	0.000	0.000	0.000	0.000	58.344
D0285	Cedar Vale	Chautauqua	20.000	16.470	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	36.470
D0204	Bonner Springs	Wyandotte	20.000	16.478	0.000	7.940	0.000	0.000	0.000	0.000	0.000	18.156	0.000	0.000	0.000	0.000	62.574
D0253	Emporia	Lyon	20.000	16.544	0.500	8.000	0.000	0.000	0.000	0.000	0.000	9.026	0.000	0.000	0.000	0.000	54.070
D0501	Topeka Public Schools	Shawnee	20.000	16.609	0.000	7.858	0.000	0.000	0.240	0.000	0.000	5.995	0.000	0.000	0.000	0.000	50.702
D0348	Baldwin City	Douglas	20.000	16.651	0.000	8.000	0.000	0.000	0.000	0.000	0.000	19.020	0.000	0.000	0.000	0.000	63.671
D0297	St Francis Comm Sch	Cheyenne	20.000	16.653	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.653
D0490	El Dorado	Butler	20.000	16.699	0.000	5.499	0.000	0.000	0.000	0.000	0.000	23.214	0.000	0.000	0.000	0.000	65.412
D0497	Lawrence	Douglas	20.000	16.702	0.146	7.802	0.000	0.865	0.000	0.000	0.000	10.435	0.000	0.000	0.000	0.000	55.950
D0249	Frontenac Public Schools	Crawford	20.000	16.728	0.000	4.000	0.000	0.000	0.000	0.000	0.000	5.546	0.000	0.000	0.000	0.000	46.274
D0102	Cimarron-Ensign	Gray	20.000	16.731	0.000	3.999	0.000	0.000	0.000	0.000	0.000	4.276	0.000	0.000	0.000	0.000	45.006
D0214	Ulysses	Grant	20.000	16.752	0.000	5.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.752
D0270	Plainville	Rooks	20.000	16.756	0.000	8.000	0.000	0.000	0.000	0.000	0.000	7.888	0.000	0.000	0.000	0.000	52.644
D0506	Labette County	Labette	20.000	16.841	0.000	7.997	0.000	0.000	0.000	0.000	0.000	5.130	0.000	0.000	0.000	0.000	49.968
D0380	Vermillion	Marshall	20.000	16.947	0.000	7.997	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.944
D0368	Paola	Miami	20.000	17.119	0.000	7.996	0.000	0.000	0.000	0.000	0.000	10.442	0.000	0.000	0.000	0.000	55.557
D0480	Liberal	Seward	20.000	17.152	0.000	0.000	0.000	0.000	0.000	0.000	0.000	13.045	0.000	0.000	0.000	0.000	50.197
D0337	Royal Valley	Jackson	20.000	17.165	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.165
D0260	Derby	Sedgwick	20.000	17.170	0.000	7.997	0.000	0.000	0.000	0.000	0.000	7.478	0.000	0.000	0.544	0.000	53.189
D0312	Haven Public Schools	Reno	20.000	17.180	0.000	7.998	0.000	0.000	0.000	0.000	0.000	15.538	0.000	0.000	0.000	0.000	60.716
D0474	Haviland	Kiowa	20.000	17.189	0.000	6.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.190

KSDE142080

KANSAS STATE DEPARTMENT OF EDUCATION
2017-2018 MILL RATES FOR KANSAS SCHOOL DISTRICTS

Minimum:	4.559
Median:	18.728
Maximum:	33.825

USD	District	County	General	Supp General	Adult Education	Capital Outlay	Decl Enrollment	Cost Of Living	Special Liability	School Retirement	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assessment	Temp Note	Total USD Rate
D0475	Geary County Schools	Geary	20.000	17.198	0.000	2.336	0.000	0.000	0.000	0.000	0.000	3.991	0.000	0.000	0.000	0.000	43.525
D0435	Abilene	Dickinson	20.000	17.242	0.000	7.976	0.000	0.000	0.000	0.000	0.000	8.390	0.000	0.000	0.000	0.000	53.608
D0113	Prairie Hills	Nemaha	20.000	17.261	0.000	5.216	0.000	0.000	0.000	0.000	0.000	5.581	6.130	0.000	0.000	0.000	54.188
D0255	South Barber	Barber	20.000	17.274	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.274
D0453	Leavenworth	Leavenworth	20.000	17.314	0.000	8.000	0.000	0.000	0.000	0.000	0.000	18.021	0.000	0.000	0.000	0.000	63.335
D0203	Piper-Kansas City	Wyandotte	20.000	17.475	0.000	8.000	0.000	0.000	0.000	0.000	0.000	12.946	0.000	0.000	0.000	0.000	58.421
D0333	Concordia	Cloud	20.000	17.512	0.000	8.000	0.000	0.000	0.000	0.000	0.000	3.205	0.000	0.000	0.000	0.000	48.717
D0445	Coffeyville	Montgomery	20.000	17.512	0.000	3.649	0.000	0.000	0.000	0.000	0.000	2.392	0.000	0.000	0.000	0.000	43.553
D0460	Hesston	Harvey	20.000	17.539	0.000	6.601	0.000	0.000	0.000	0.000	0.000	13.496	0.000	0.000	0.000	0.000	57.636
D0259	Wichita	Sedgwick	20.000	17.553	0.000	8.000	0.000	0.000	0.125	0.000	0.000	8.055	0.000	0.000	0.000	0.000	53.733
D0284	Chase County	Chase	20.000	17.564	0.000	8.000	0.000	0.000	0.000	0.000	0.000	23.520	0.000	0.000	0.000	0.000	69.084
D0434	Santa Fe Trail	Osage	20.000	17.615	0.000	7.951	0.000	0.000	0.000	0.000	0.000	2.982	0.000	0.000	0.000	0.000	48.548
D0383	Manhattan-Ogden	Riley	20.000	17.620	0.420	8.000	0.000	0.000	0.000	0.000	0.000	10.202	0.000	0.000	0.026	0.000	56.268
D0250	Pittsburg	Crawford	20.000	17.647	0.000	2.205	0.000	0.000	0.000	0.000	0.000	10.072	0.000	0.000	0.000	0.000	49.924
D0499	Galena	Cherokee	20.000	17.652	0.000	3.998	0.000	0.000	0.000	0.000	0.000	11.511	0.000	0.000	0.000	0.000	53.161
D0504	Oswego	Labette	20.000	17.692	0.000	8.000	0.000	0.000	0.000	0.000	0.000	5.249	0.000	0.000	0.000	0.000	50.941
D0323	Rock Creek	Pottawatomie	20.000	17.694	0.000	3.000	0.000	0.000	0.000	0.000	0.000	8.823	0.000	0.000	0.000	0.000	49.517
D0382	Pratt	Pratt	20.000	17.760	0.000	8.000	0.000	0.000	0.000	0.000	0.000	5.179	0.000	0.000	0.000	0.000	50.939
D0378	Riley County	Riley	20.000	17.792	0.000	8.000	0.000	0.000	0.000	0.000	0.000	3.602	0.000	0.000	0.000	0.000	49.394
D0363	Holcomb	Finney	20.000	17.804	0.000	7.998	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.802
D0404	Riverton	Cherokee	20.000	17.817	0.000	5.998	0.000	0.000	0.000	0.000	0.000	12.840	0.000	0.000	0.000	0.000	56.655
D0308	Hutchinson Public Schools	Reno	20.000	17.887	0.000	4.998	0.000	0.000	0.000	0.000	0.000	12.098	0.000	0.000	0.000	0.000	54.983
D0352	Goodland	Sherman	20.000	17.922	0.000	2.699	0.000	0.000	0.000	0.000	0.000	8.737	0.000	0.000	0.000	0.000	49.358
D0364	Marysville	Marshall	20.000	17.936	0.000	7.302	0.000	0.000	0.000	0.000	0.000	12.153	0.000	0.000	0.000	0.000	57.391
D0387	Altoona-Midway	Wilson	20.000	17.937	0.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.937
D0465	Winfield	Cowley	20.000	17.959	0.000	7.001	0.000	0.000	0.000	0.000	0.000	6.035	0.000	0.000	0.000	0.000	50.995
D0315	Colby Public Schools	Thomas	20.000	17.966	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.966
D0226	Meade	Meade	20.000	17.976	0.000	7.998	0.000	0.000	0.000	0.000	0.000	4.954	0.000	0.000	0.000	0.000	50.928
D0248	Girard	Crawford	20.000	18.110	0.000	4.000	0.000	0.000	0.000	0.000	0.000	11.825	0.000	0.000	0.000	0.000	53.935
D0431	Hoisington	Barton	20.000	18.146	0.000	6.006	0.000	0.000	0.000	0.000	0.000	6.692	0.000	0.000	0.000	0.000	50.844
D0388	Ellis	Ellis	20.000	18.152	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.152
D0210	Hugoton Public Schools	Stevens	20.000	18.196	0.000	8.000	0.000	0.000	0.000	0.000	0.000	19.359	0.000	0.000	0.000	0.000	65.555
D0292	Wheatland	Gove	20.000	18.202	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.202
D0449	Easton	Leavenworth	20.000	18.221	0.000	5.503	0.000	0.000	0.000	0.000	0.000	9.513	0.000	0.000	0.000	0.000	53.237
D0325	Phillipsburg	Phillips	20.000	18.249	0.000	5.948	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.197
D0493	Columbus	Cherokee	20.000	18.266	0.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.266
D0263	Mulvane	Sedgwick	20.000	18.274	0.000	8.000	0.000	0.000	0.000	0.000	0.000	9.807	0.000	0.000	0.000	0.000	56.081
D0230	Spring Hill	Johnson	20.000	18.294	0.000	8.000	0.000	0.000	0.000	0.000	10.715	6.812	0.000	0.000	0.000	0.000	63.821
D0246	Northeast	Crawford	20.000	18.362	0.000	4.000	0.000	0.000	0.000	0.000	0.000	7.068	0.000	0.000	0.000	0.000	49.430
D0257	Iola	Allen	20.000	18.364	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.364
D0274	Oakley	Logan	20.000	18.413	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.413
D0343	Perry Public Schools	Jefferson	20.000	18.430	0.000	8.000	0.000	0.000	0.000	0.000	0.000	9.493	0.000	0.000	0.000	0.000	55.923
D0306	Southeast Of Saline	Saline	20.000	18.511	0.000	7.439	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.950
D0254	Barber County North	Barber	20.000	18.580	0.000	7.983	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.563
D0231	Gardner Edgerton	Johnson	20.000	18.592	0.000	7.997	0.000	0.625	0.000	0.000	4.047	15.017	0.000	0.000	0.703	0.000	66.981

KSDE142081

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	Maximum:	33.825

USD	District	County	General	Supp General	Adult Education	Capital Outlay	Decl Enrollment	Cost Of Living	Special Liability	School Retirement	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assessment	Temp Note	Total USD Rate
D0243	Lebo-Waverly	Coffey	20.000	18.598	0.000	4.000	0.000	0.000	0.000	0.000	0.000	8.341	0.000	0.000	0.000	0.000	50.939
D0327	Ellsworth	Ellsworth	20.000	18.611	0.000	6.985	0.000	0.000	0.000	0.000	0.000	5.939	0.000	0.000	0.000	0.000	51.535
D0466	Scott County	Scott	20.000	18.618	0.000	8.000	0.000	0.000	0.000	0.000	0.000	13.852	0.000	0.000	0.000	0.000	60.470
D0399	Paradise	Russell	20.000	18.619	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.619
D0487	Herington	Dickinson	20.000	18.624	0.000	7.978	0.000	0.000	0.000	0.000	0.000	22.695	0.000	0.000	0.000	0.000	69.297
D0353	Wellington	Sumner	20.000	18.625	0.000	7.999	0.000	0.000	0.000	0.000	0.000	9.816	0.000	0.000	0.000	0.000	56.440
D0367	Osawatomie	Miami	20.000	18.686	0.000	7.976	0.000	0.000	0.000	0.000	0.000	12.748	0.000	0.000	0.000	0.000	59.410
D0415	Hiawatha	Brown	20.000	18.703	0.000	6.000	0.000	0.000	0.000	0.000	0.000	10.603	0.000	0.000	0.000	0.000	55.306
D0381	Spearville	Ford	20.000	18.752	0.000	2.000	0.000	0.000	0.000	0.000	0.000	6.721	0.000	0.000	0.000	0.000	47.473
D0428	Great Bend	Barton	20.000	18.789	0.000	6.525	0.000	0.000	0.000	0.000	0.000	0.717	0.000	0.000	0.000	0.000	46.031
D0233	Olathe	Johnson	20.000	18.822	0.000	8.000	0.000	2.856	0.151	0.000	6.103	15.140	0.000	0.000	0.102	0.000	71.174
D0114	Riverside	Doniphan	20.000	18.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.581	0.000	0.000	0.000	47.436
D0216	Deerfield	Kearny	20.000	19.002	0.000	7.995	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.997
D0268	Cheney	Sedgwick	20.000	19.048	0.000	7.988	0.000	0.000	0.000	0.000	0.000	11.368	0.000	0.000	0.000	0.000	58.404
D0202	Turner-Kansas City	Wyandotte	20.000	19.123	0.000	8.000	0.000	0.000	0.000	0.000	0.000	13.430	0.000	0.000	0.000	0.000	60.553
D0335	North Jackson	Jackson	20.000	19.163	0.000	5.248	0.000	0.000	0.000	0.000	0.000	8.398	0.000	0.000	0.000	0.000	52.809
D0473	Chapman	Dickinson	20.000	19.197	0.000	2.492	0.000	0.000	0.000	0.000	0.000	5.325	0.000	0.000	0.000	0.000	47.014
D0495	Ft Larned	Pawnee	20.000	19.211	0.000	0.100	0.000	0.000	0.000	0.000	0.000	18.909	0.000	0.000	0.000	0.000	58.220
D0293	Quinter Public Schools	Gove	20.000	19.222	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.222
D0273	Beloit	Mitchell	20.000	19.302	0.000	7.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.301
D0440	Halstead	Harvey	20.000	19.361	0.000	6.001	0.000	0.000	0.000	0.000	0.000	7.403	0.000	0.000	0.000	0.000	52.765
D0109	Republic County	Republic	20.000	19.372	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.372
D0356	Conway Springs	Sumner	20.000	19.420	0.000	7.995	0.000	0.000	0.000	0.000	0.000	6.846	0.000	0.000	0.000	0.000	54.261
D0239	North Ottawa County	Ottawa	20.000	19.451	0.000	3.395	0.000	0.000	0.000	0.000	0.000	10.506	0.000	0.000	0.000	0.000	53.352
D0365	Garnett	Anderson	20.000	19.561	0.000	7.012	0.000	0.000	0.000	0.000	0.000	7.306	0.000	0.000	0.000	0.000	53.879
D0439	Sedgwick Public Schools	Harvey	20.000	19.644	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40.644
D0309	Nickerson	Reno	20.000	19.670	0.000	5.498	0.000	0.000	0.000	0.000	0.000	3.848	0.000	0.000	0.000	0.000	49.016
D0374	Sublette	Haskell	20.000	19.700	0.000	7.921	0.000	0.000	0.000	0.000	0.000	8.222	0.000	0.000	0.000	0.000	55.843
D0288	Central Heights	Franklin	20.000	19.726	0.000	4.746	0.000	0.000	0.000	0.000	0.000	7.496	0.000	0.000	0.000	0.000	51.968
D0200	Greeley County Schools	Greeley	20.000	19.778	0.000	7.997	0.000	0.000	0.000	0.000	0.000	10.575	0.000	0.000	0.000	0.000	58.350
D0429	Troy Public Schools	Doniphan	20.000	19.799	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.799
D0331	Kingman - Norwich	Kingman	20.000	19.832	0.000	7.716	0.000	0.000	0.000	0.000	0.000	8.765	0.000	0.000	0.000	0.000	56.313
D0376	Sterling	Rice	20.000	19.885	0.000	8.000	0.000	0.000	0.000	0.000	0.000	24.900	0.000	0.000	0.000	0.000	72.785
D0215	Lakin	Kearny	20.000	19.889	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.889
D0393	Solomon	Dickinson	20.000	19.908	0.000	7.986	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.894
D0258	Humboldt	Allen	20.000	19.944	0.000	7.999	0.000	0.000	0.000	0.000	0.000	7.516	0.000	0.000	0.000	0.000	55.459
D0206	Remington-Whitewater	Butler	20.000	19.951	0.000	5.500	0.000	0.000	0.000	0.000	0.000	7.157	0.000	0.000	0.000	0.000	52.608
D0211	Norton Community Schools	Norton	20.000	20.015	0.000	5.500	0.000	0.000	0.000	0.000	0.000	9.562	0.000	0.000	0.000	0.000	55.077
D0105	Rawlins County	Rawlins	20.000	20.026	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.026
D0462	Central	Cowley	20.000	20.034	0.000	7.986	0.000	0.000	0.000	0.000	0.000	15.746	0.000	0.000	0.000	0.000	63.766
D0503	Parsons	Labette	20.000	20.044	0.000	2.003	0.000	0.000	0.000	0.000	0.000	11.833	0.000	0.000	0.000	0.000	53.880
D0208	Wakeeney	Trego	20.000	20.160	0.000	8.000	0.000	0.000	0.000	0.000	0.000	5.989	0.000	0.000	0.000	0.000	54.149
D0412	Hoxie Community Schools	Sheridan	20.000	20.160	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.160
D0241	Wallace County Schools	Wallace	20.000	20.163	0.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.163
D0438	Skyline Schools	Pratt	20.000	20.183	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.183

KSDE142082

KANSAS STATE DEPARTMENT OF EDUCATION
2017-2018 MILL RATES FOR KANSAS SCHOOL DISTRICTS

Minimum:	4.559
Median:	18.728
Maximum:	33.825

USD	District	County	General	Supp General	Adult Education	Capital Outlay	Decl Enrollment	Cost Of Living	Special Liability	School Retirement	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assessment	Temp Note	Total USD Rate
D0436	Caney Valley	Montgomery	20.000	20.204	0.000	7.970	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.174
D0396	Douglass Public Schools	Butler	20.000	20.224	0.000	7.999	0.000	0.000	0.000	0.000	0.000	14.401	0.000	0.000	0.000	0.000	62.624
D0224	Clifton-Clyde	Washington	20.000	20.243	0.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.243
D0418	McPherson	McPherson	20.000	20.361	0.000	8.000	0.000	0.000	0.000	0.000	0.000	3.166	0.000	0.000	0.000	0.000	51.527
D0408	Marion-Florence	Marion	20.000	20.405	0.000	0.000	0.000	0.000	0.000	0.000	0.000	12.420	0.000	0.000	0.000	0.000	52.825
D0341	Oskaloosa Public Schools	Jefferson	20.000	20.443	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.443
D0340	Jefferson West	Jefferson	20.000	20.483	0.000	8.000	0.000	0.000	0.000	0.000	0.000	5.152	0.000	0.000	0.000	0.000	53.635
D0432	Victoria	Ellis	20.000	20.496	0.000	8.000	0.000	0.000	0.000	0.000	0.000	11.853	0.000	0.000	0.000	0.000	60.349
D0421	Lyndon	Osage	20.000	20.558	0.000	5.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.558
D0389	Eureka	Greenwood	20.000	20.566	0.000	7.976	0.000	0.000	0.000	0.000	0.000	9.431	0.000	0.000	0.000	0.000	57.973
D0287	West Franklin	Franklin	20.000	20.703	0.000	7.994	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.697
D0423	Moundridge	McPherson	20.000	20.718	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.718
D0407	Russell County	Russell	20.000	20.856	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.856
D0269	Palco	Rooks	20.000	20.890	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.890
D0247	Cherokee	Crawford	20.000	20.897	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.897
D0271	Stockton	Rooks	20.000	20.897	0.000	8.000	0.000	0.000	0.000	0.000	0.000	7.704	0.000	0.000	0.000	0.000	56.601
D0329	Wabaunsee	Wabaunsee	20.000	20.966	0.000	8.000	0.000	0.000	0.000	0.000	0.000	11.646	0.000	0.000	0.000	0.000	60.612
D0361	Chaparral Schools	Harper	20.000	20.980	0.000	8.000	0.000	0.000	0.000	0.000	0.000	4.665	0.000	0.000	0.000	0.000	53.645
D0338	Valley Falls	Jefferson	20.000	21.004	0.000	7.999	0.000	0.000	0.000	0.000	0.000	6.607	0.000	0.000	0.000	0.000	55.610
D0342	McLouth	Jefferson	20.000	21.004	0.000	3.000	0.000	0.000	0.000	0.000	0.000	5.279	0.000	0.000	0.000	0.000	49.283
D0261	Haysville	Sedgwick	20.000	21.023	0.000	8.000	0.000	0.000	0.000	0.000	0.000	6.944	0.000	0.000	0.000	0.000	55.967
D0223	Barnes	Washington	20.000	21.254	0.000	7.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.253
D0463	Udall	Cowley	20.000	21.296	0.000	5.996	0.000	0.000	0.000	0.000	0.000	12.225	0.000	0.000	0.000	0.000	59.517
D0420	Osage City	Osage	20.000	21.472	0.000	4.998	0.000	0.000	0.000	0.000	0.000	7.075	0.000	0.000	0.000	0.000	53.545
D0459	Bucklin	Ford	20.000	21.474	0.000	6.016	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.490
D0205	Bluestem	Butler	20.000	21.520	0.000	7.998	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.518
D0452	Stanton County	Stanton	20.000	21.566	0.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.566
D0346	Jayhawk	Linn	20.000	21.609	0.000	8.000	0.000	0.000	0.000	0.000	0.000	10.322	0.000	0.000	0.000	0.000	59.931
D0417	Morris County	Morris	20.000	21.644	0.000	7.000	0.000	0.000	0.000	0.000	0.000	8.837	0.000	0.000	0.000	0.000	57.481
D0484	Fredonia	Wilson	20.000	21.724	0.000	4.000	0.000	0.000	0.000	0.000	0.000	4.150	0.000	0.000	0.000	0.000	49.874
D0330	Mission Valley	Wabaunsee	20.000	21.769	0.000	8.000	0.000	0.000	0.000	0.000	0.000	11.415	0.000	0.000	0.000	0.000	61.184
D0508	Baxter Springs	Cherokee	20.000	21.771	0.000	8.000	0.000	0.000	0.000	0.000	0.000	5.249	0.000	0.000	0.000	0.000	55.020
D0454	Burlingame Public School	Osage	20.000	21.772	0.000	4.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.773
D0217	Rolla	Morton	20.000	21.785	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.785
D0448	Inman	McPherson	20.000	21.828	0.000	8.000	0.000	0.000	0.000	0.000	0.000	8.648	0.000	0.000	0.000	0.000	58.476
D0209	Moscow Public Schools	Stevens	20.000	21.866	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.866
D0350	St John-Hudson	Stafford	20.000	21.880	0.000	7.983	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.863
D0430	South Brown County	Brown	20.000	21.880	0.000	3.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.880
D0471	Dexter	Cowley	20.000	21.920	0.000	7.997	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.917
D0395	LaCrosse	Rush	20.000	22.014	0.000	5.005	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.019
D0322	Onaga-Havensville-Wheaton	Pottawatomie	20.000	22.047	0.000	7.598	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.645
D0240	Twin Valley	Ottawa	20.000	22.069	0.000	6.000	0.000	0.000	0.000	0.000	0.000	6.607	0.000	0.000	0.000	0.000	54.676
D0281	Graham County	Graham	20.000	22.073	0.000	8.000	0.000	0.000	0.000	0.000	0.000	8.054	0.000	0.000	0.000	0.000	58.127
D0235	Uniontown	Bourbon	20.000	22.118	0.000	2.000	0.000	0.000	0.000	0.000	0.000	4.018	0.000	0.000	0.000	0.000	48.136
D0483	Kismet-Plains	Seward	20.000	22.173	0.000	0.701	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42.874

KSDE142083

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Minimum:	4.559
Median:	18.728
Maximum:	33.825

USD	District	County	General	Supp General	Adult Education	Capital Outlay	Decl Enrollment	Cost Of Living	Special Liability	School Retirement	Extra Ord Growth	Bond Interest 1	Bond Interest 2	No Fund Warrant	Special Assessment	Temp Note	Total USD Rate
D0310	Fairfield	Reno	20.000	22.178	0.000	8.000	0.000	0.000	0.000	0.000	0.000	8.450	0.000	0.000	0.000	0.000	58.628
D0272	Waconda	Mitchell	20.000	22.260	0.000	4.696	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.956
D0286	Chautauqua Co Community	Chautauqua	20.000	22.356	0.000	2.013	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44.369
D0366	Woodson	Woodson	20.000	22.377	0.000	5.101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.478
D0410	Durham-Hillsboro-Lehigh	Marion	20.000	22.455	0.000	7.998	0.000	0.000	0.000	0.000	0.000	11.326	0.000	0.000	0.000	0.000	61.779
D0371	Montezuma	Gray	20.000	22.579	0.000	5.495	0.000	0.000	0.000	0.000	0.000	13.953	0.000	0.000	0.000	0.000	62.027
D0467	Leoti	Wichita	20.000	22.798	0.000	7.995	0.000	0.000	0.000	0.000	0.000	0.000	4.861	0.000	0.000	0.000	55.654
D0392	Osborne County	Osborne	20.000	22.855	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50.855
D0443	Dodge City	Ford	20.000	22.898	0.000	5.781	0.000	0.000	0.000	0.000	0.000	8.497	0.000	0.000	0.000	0.000	57.176
D0498	Valley Heights	Marshall	20.000	22.979	0.000	8.000	0.000	0.000	0.000	0.000	0.000	4.158	0.000	0.000	0.000	0.000	55.137
D0426	Pike Valley	Republic	20.000	23.175	0.000	7.490	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50.665
D0108	Washington Co. Schools	Washington	20.000	23.295	0.000	5.528	0.000	0.000	0.000	0.000	0.000	6.802	0.000	0.000	0.000	0.000	55.625
D0359	Argonia Public Schools	Sumner	20.000	23.342	0.000	3.154	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.496
D0377	Atchison Co Comm Schools	Atchison	20.000	23.448	0.000	3.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	47.447
D0283	Elk Valley	Elk	20.000	23.450	0.000	1.728	0.000	0.000	0.000	0.000	0.000	9.835	0.000	0.000	0.000	0.000	55.013
D0237	Smith Center	Smith	20.000	23.452	0.000	7.961	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.413
D0344	Pleasanton	Linn	20.000	23.453	0.000	3.503	0.000	0.000	0.000	0.000	0.000	16.496	0.000	0.000	0.000	0.000	63.452
D0300	Comanche County	Comanche	20.000	23.458	0.000	7.994	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.452
D0227	Hodgeman County Schools	Hodgeman	20.000	23.485	0.000	7.993	0.000	0.000	0.000	0.000	0.000	0.000	9.332	0.000	0.000	0.000	60.810
D0403	Otis-Bison	Rush	20.000	23.488	0.000	6.028	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.516
D0477	Ingalls	Gray	20.000	23.701	0.000	7.997	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.698
D0298	Lincoln	Lincoln	20.000	23.768	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.768
D0219	Minneola	Clark	20.000	23.775	0.000	4.002	0.000	0.000	0.000	0.000	0.000	9.489	0.000	0.000	0.000	0.000	57.266
D0456	Marais Des Cygnes Valley	Osage	20.000	23.796	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.796
D0326	Logan	Phillips	20.000	23.837	0.000	5.933	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.770
D0355	Ellinwood Public Schools	Barton	20.000	23.839	0.000	8.000	0.000	0.000	0.000	0.000	0.000	8.632	0.000	0.000	0.000	0.000	60.471
D0492	Flinthills	Butler	20.000	23.899	0.000	6.237	0.000	0.000	0.000	0.000	0.000	8.621	0.000	0.000	0.000	0.000	58.757
D0339	Jefferson County North	Jefferson	20.000	23.945	0.000	2.999	0.000	0.000	0.000	0.000	0.000	5.784	0.000	0.000	0.000	0.000	52.728
D0316	Golden Plains	Thomas	20.000	23.996	0.000	2.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	45.996
D0419	Canton-Galva	McPherson	20.000	24.099	0.000	8.000	0.000	0.000	0.000	0.000	0.000	15.788	0.000	0.000	0.000	0.000	67.887
D0256	Marmaton Valley	Allen	20.000	24.147	0.000	2.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.147
D0311	Pretty Prairie	Reno	20.000	24.197	0.000	7.995	0.000	0.000	0.000	0.000	0.000	5.333	0.000	0.000	0.000	0.000	57.525
D0411	Goessel	Marion	20.000	24.374	0.000	4.000	0.000	0.000	0.000	0.000	0.000	9.887	0.000	0.000	0.000	0.000	58.261
D0398	Peabody-Burns	Marion	20.000	24.492	0.000	6.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50.492
D0386	Madison-Virgil	Greenwood	20.000	24.567	0.000	6.953	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.520
D0245	LeRoy-Gridley	Coffey	20.000	24.697	0.000	3.984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	48.681
D0307	Ell-Saline	Saline	20.000	24.781	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.496	0.000	0.000	0.000	0.000	54.277
D0347	Kinsley-Offerle	Edwards	20.000	24.820	0.000	8.000	0.000	0.000	0.000	0.000	0.000	13.900	0.000	0.000	0.000	0.000	66.720
D0461	Neodesha	Wilson	20.000	24.836	0.000	6.500	0.000	0.000	0.000	0.000	0.000	5.664	0.000	0.000	0.000	0.000	57.000
D0220	Ashland	Clark	20.000	24.840	0.000	5.390	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50.230
D0252	Southern Lyon County	Lyon	20.000	24.963	0.000	8.000	0.000	0.000	0.000	0.000	0.000	17.937	0.000	0.000	0.000	0.000	70.900
D0494	Syracuse	Hamilton	20.000	25.023	0.000	7.979	0.000	0.000	0.000	0.000	0.000	11.033	0.000	0.000	0.000	0.000	64.035
D0349	Stafford	Stafford	20.000	25.071	0.000	6.791	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.862
D0101	Erie-Galesburg	Neosho	20.000	25.340	0.000	3.999	0.000	0.000	0.000	0.000	0.000	25.068	0.000	0.000	0.000	0.000	74.407
D0369	Burrton	Harvey	20.000	25.473	0.000	7.978	0.000	0.000	0.000	0.000	0.000	9.035	0.000	0.000	0.000	0.000	62.486

KSDE142084

KANSAS STATE DEPARTMENT OF EDUCATION
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D0401	Chase-Raymond	Rice	20.000	25.800	0.000	5.989	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.789
D0110	Thunder Ridge Schools	Phillips	20.000	26.051	0.000	7.994	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	54.045
D0468	Healy Public Schools	Lane	20.000	26.140	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	54.140
D0384	Blue Valley	Riley	20.000	26.394	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	54.394
D0496	Pawnee Heights	Pawnee	20.000	26.744	0.000	0.150	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.894
D0212	Northern Valley	Norton	20.000	26.919	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	54.919
D0360	Caldwell	Sumner	20.000	27.160	0.000	8.000	0.000	0.000	0.000	0.000	0.000	15.999	0.000	0.000	0.000	0.000	71.159
D0509	South Haven	Sumner	20.000	27.194	0.000	7.988	0.000	0.000	0.000	0.000	0.000	7.252	0.000	0.000	0.000	0.000	62.434
D0334	Southern Cloud	Cloud	20.000	27.582	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	55.582
D0511	Attica	Harper	20.000	27.955	0.000	5.934	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	53.889
D0282	West Elk	Elk	20.000	28.136	0.000	3.997	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	52.133
D0242	Weskan	Wallace	20.000	28.143	0.000	8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	56.143
D0481	Rural Vista	Dickinson	20.000	28.826	0.000	7.968	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	56.794
D0225	Fowler	Meade	20.000	29.346	0.000	7.999	0.000	0.000	0.000	0.000	0.000	8.835	0.000	0.000	0.000	0.000	66.180
D0505	Chetopa-St. Paul	Labette	20.000	33.407	0.000	8.000	0.000	0.000	0.000	0.000	0.000	2.261	0.000	0.000	0.000	0.000	63.668
D0390	Hamilton	Greenwood	20.000	33.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	53.825

KSDE142085

Appendix 34:
LOB Budget Per Pupil

       The chart is a demonstrative exhibit created with data that is publicly available at: http://datacentral.ksde.org/school_finance_reports.aspx, attached as Appendix 35. It is appropriate for this Court to take judicial notice of this data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

LOB Budget Per Pupil Per Mill

LOB BUDGET PER PUPIL FOR EACH MILL LEVIED

FY18 LOB State Aid Needed for
15% LOB at 81.2 Percentile Equalization: $242,593,313

FY18 LOB State Aid Needed for
15% LOB at 100 Percentile Equalization: $471,470,374

Amount Short: $228,877,061

100 Percentile Equalization

81.2 Percentile Equalization

No Equalization

232 Districts with Equalization to the 81.2 Percentile

54 Districts with no Equalization

NOT Equalized LOB Budget per Pupil Per Mill

81.2 Percentile Equalized LOB Budget per Pupil per Mill

100th Percentile Equalized LOB Budget per Pupil per Mill

ALL KANSAS SCHOOL DISTRICTS: SORTED BY ASSESSED VALUATION PER PUPIL LOW TO HIGH

SFFF001142
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Data from 2017-18 Assessed Valuation Report found at: http://datacentral.ksde.org/school_finance_reports.aspx

LOB Budget Per Pupil Per Mill

Green = Amount needed for 100 Percentile State Aid Equalization Per Pupil Per Mill

Blue = Amount Needed for 81.2 Percentile State Aid Equalization Per Pupil Per Mill

Pink = Amount Raised by Local Levies for LOB Budget Per Pupil Per Mill

LOB BUDGET PER PUPIL FOR EACH MILL LEVIED

ALL KANSAS SCHOOL DISTRICTS: SORTED BY ASSESSED VALUATION PER PUPIL LOW TO HIGH

SFFF001143

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 LOB/BI Valuation	Calculated One Mill Raises (LOB Valuation / 1000)	2017-18 LOB/BI Valuation Per Pupil	Calculated NOT Equalized Dollars per Pupil Per Mill (2017-18 LOB Per Pupil / 1000)	Calculated LOB Aid Rate 1 - (average valuation per pupil / 125,272)	Calculated Equalization Funding to 81.2 Percentile Dollars per Pupil Per Mill	Calculated 81.2 Percentile Equalized LOB Budget per Pupil per Mill	Calculated LOB Aid Rate at 100 Percentile (2017-18 LOB Val per Pupil / 563,123)	Calculated Equalization Funding to 100 Percentile Dollars per Pupil Per Mill	Calculated 100 Percentile Equalized LOB Budget per Pupil per Mill
		TOTALS	478,347.0	34,257,125,562	34,257,126	26,520,678							
D0207	Ft Leavenworth	Leavenworth	1,857.0	2,031,798	2,032	1,094	1	0.9913	124	125	0.9981	562	563
D0261	Haysville	Sedgwick	5,635.1	145,572,562	145,573	25,833	26	0.7938	99	125	0.9541	537	563
D0504	Oswego	Labette	479.0	12,478,038	12,478	26,050	26	0.7921	99	125	0.9537	537	563
D0508	Baxter Springs	Cherokee	957.9	26,023,996	26,024	27,168	27	0.7831	98	125	0.9518	536	563
D0249	Frontenac Public Schools	Crawford	964.3	26,370,674	26,371	27,347	27	0.7817	98	125	0.9514	536	563
D0499	Galena	Cherokee	836.5	23,239,240	23,239	27,782	28	0.7782	97	125	0.9507	535	563
D0475	Geary County Schools	Geary	7,631.3	214,991,964	214,992	28,172	28	0.7751	97	125	0.9500	535	563
D0447	Cherryvale	Montgomery	803.5	24,337,541	24,338	30,289	30	0.7582	95	125	0.9462	533	563
D0202	Turner-Kansas City	Wyandotte	4,075.6	132,033,440	132,033	32,396	32	0.7414	93	125	0.9425	531	563
D0500	Kansas City	Wyandotte	21,896.2	710,770,386	710,770	32,461	32	0.7409	93	125	0.9424	531	563
D0443	Dodge City	Ford	6,804.9	221,788,728	221,789	32,593	33	0.7398	93	125	0.9421	531	563
D0470	Arkansas City	Cowley	2,804.5	94,061,066	94,061	33,539	34	0.7323	92	125	0.9404	530	563
D0218	Elkhart	Morton	1,200.3	41,071,645	41,072	34,218	34	0.7268	91	125	0.9392	529	563
D0506	Labette County	Labette	1,561.1	54,971,832	54,972	35,214	35	0.7189	90	125	0.9375	528	563
D0491	Eudora	Douglas	1,733.9	63,318,616	63,319	36,518	37	0.7085	89	125	0.9352	527	563
D0235	Uniontown	Bourbon	437.0	16,360,478	16,360	37,438	37	0.7011	88	125	0.9335	526	563
D0357	Belle Plaine	Sumner	641.0	24,027,259	24,027	37,484	37	0.7008	88	125	0.9334	526	563
D0505	Chetopa-St. Paul	Labette	414.5	16,036,872	16,037	38,690	39	0.6912	87	125	0.9313	524	563
D0439	Sedgwick Public Schools	Harvey	475.5	18,577,882	18,578	39,070	39	0.6881	86	125	0.9306	524	563
D0248	Girard	Crawford	1,011.0	39,648,428	39,648	39,217	39	0.6869	86	125	0.9304	524	563
D0337	Royal Valley	Jackson	793.7	31,846,549	31,847	40,124	40	0.6797	85	125	0.9287	523	563
D0253	Emporia	Lyon	4,501.6	182,848,460	182,848	40,619	41	0.6758	85	125	0.9279	523	563
D0268	Cheney	Sedgwick	789.7	32,092,141	32,092	40,638	41	0.6756	85	125	0.9278	522	563
D0257	Iola	Allen	1,263.6	51,377,774	51,378	40,660	41	0.6754	85	125	0.9278	522	563
D0480	Liberal	Seward	4,851.0	199,075,730	199,076	41,038	41	0.6724	84	125	0.9271	522	563
D0336	Holton	Jackson	1,154.0	47,647,782	47,648	41,289	41	0.6704	84	125	0.9267	522	563
D0358	Oxford	Sumner	432.4	17,887,625	17,888	41,368	41	0.6698	84	125	0.9265	522	563
D0402	Augusta	Butler	2,172.6	90,666,750	90,667	41,732	42	0.6669	84	125	0.9259	521	563
D0367	Osawatomie	Miami	1,115.3	46,548,114	46,548	41,736	42	0.6668	84	125	0.9259	521	563
D0234	Fort Scott	Bourbon	1,863.4	79,106,177	79,106	42,453	42	0.6611	83	125	0.9246	521	563
D0503	Parsons	Labette	1,228.5	53,178,451	53,178	43,287	43	0.6545	82	125	0.9231	520	563
D0487	Herington	Dickinson	479.3	20,750,894	20,751	43,294	43	0.6544	82	125	0.9231	520	563
D0246	Northeast	Crawford	458.2	19,918,730	19,919	43,472	43	0.6530	82	125	0.9228	520	563
D0454	Burlingame Public School	Osage	287.5	12,508,993	12,509	43,510	44	0.6527	82	125	0.9227	520	563
D0420	Osage City	Osage	672.8	29,376,758	29,377	43,663	44	0.6515	82	125	0.9225	519	563
D0394	Rose Hill Public Schools	Butler	1,573.5	69,044,633	69,045	43,880	44	0.6497	81	125	0.9221	519	563
D0396	Douglass Public Schools	Butler	659.8	29,380,295	29,380	44,529	45	0.6445	81	125	0.9209	519	563
D0262	Valley Center Pub Sch	Sedgwick	2,906.3	130,454,853	130,455	44,887	45	0.6417	80	125	0.9203	518	563
D0353	Wellington	Sumner	1,534.2	69,321,750	69,322	45,184	45	0.6393	80	125	0.9198	518	563
D0265	Goddard	Sedgwick	5,653.7	263,358,544	263,359	46,582	47	0.6282	79	125	0.9173	517	563
D0404	Riverton	Cherokee	732.5	34,201,001	34,201	46,691	47	0.6273	79	125	0.9171	516	563
D0397	Centre	Marion	540.7	25,246,883	25,247	46,693	47	0.6273	79	125	0.9171	516	563
D0413	Chanute Public Schools	Neosho	1,833.7	85,657,752	85,658	46,713	47	0.6271	79	125	0.9170	516	563
D0372	Silver Lake	Shawnee	710.1	33,249,140	33,249	46,823	47	0.6262	78	125	0.9169	516	563
D0501	Topeka Public Schools	Shawnee	13,099.8	615,743,328	615,743	47,004	47	0.6248	78	125	0.9165	516	563
D0344	Pleasanton	Linn	361.5	17,013,458	17,013	47,064	47	0.6243	78	125	0.9164	516	563
D0341	Oskaloosa Public Schools	Jefferson	575.9	27,272,643	27,273	47,357	47	0.6220	78	125	0.9159	516	563
D0340	Jefferson West	Jefferson	848.2	40,370,577	40,371	47,596	48	0.6201	78	125	0.9155	516	563
D0469	Lansing	Leavenworth	2,657.6	126,915,738	126,916	47,767	48	0.6187	78	125	0.9152	515	563
D0373	Newton	Harvey	3,360.0	160,553,847	160,554	47,784	48	0.6186	77	125	0.9151	515	563
D0457	Garden City	Finney	7,327.7	350,711,065	350,711	47,861	48	0.6179	77	125	0.9150	515	563
D0308	Hutchinson Public Schools	Reno	4,476.5	214,459,831	214,460	47,908	48	0.6176	77	125	0.9149	515	563
D0461	Neodesha	Wilson	680.0	33,054,156	33,054	48,609	49	0.6120	77	125	0.9137	515	563

SFFF001144

	100 Percentile:	563,123
	81.2 Percentile:	125,272

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 LOB/BI Valuation	Calculated One Mill Raises (LOB Valuation / 1000)	2017-18 LOB/BI Valuation Per Pupil	Calculated NOT Equalized Dollars per Pupil Per Mill (2017-18 LOB Per Pupil / 1000)	Calculated LOB Aid Rate 1 - (average valuation per pupil / 125,272)	Calculated Equalization Funding to 81.2 Percentile Dollars per Pupil Per Mill	Calculated 81.2 Percentile Equalized LOB Budget per Pupil per Mill	Calculated LOB Aid Rate at 100 Percentile (2017-18 LOB Val per Pupil / 563,123)	Calculated Equalization Funding to 100 Percentile Dollars per Pupil Per Mill	Calculated 100 Percentile Equalized LOB Budget per Pupil per Mill
		TOTALS	478,347.0	34,257,125,562	34,257,126	26,520,678							
D0288	Central Heights	Franklin	546.0	26,724,251	26,724	48,946	49	0.6093	76	125	0.9131	514	563
D0339	Jefferson County North	Jefferson	455.0	22,277,041	22,277	48,961	49	0.6092	76	125	0.9131	514	563
D0250	Pittsburg	Crawford	3,059.7	150,286,963	150,287	49,118	49	0.6079	76	125	0.9128	514	563
D0409	Atchison Public Schools	Atchison	1,690.0	83,548,341	83,548	49,437	49	0.6054	76	125	0.9122	514	563
D0453	Leavenworth	Leavenworth	3,748.4	187,156,109	187,156	49,930	50	0.6014	75	125	0.9113	513	563
D0471	Dexter	Cowley	166.0	8,338,360	8,338	50,231	50	0.5990	75	125	0.9108	513	563
D0231	Gardner Edgerton	Johnson	5,902.5	298,516,132	298,516	50,575	51	0.5963	75	125	0.9102	513	563
D0421	Lyndon	Osage	434.0	22,026,015	22,026	50,751	51	0.5949	75	125	0.9099	512	563
D0434	Santa Fe Trail	Osage	1,007.4	51,474,163	51,474	51,096	51	0.5921	74	125	0.9093	512	563
D0389	Eureka	Greenwood	650.5	33,581,597	33,582	51,624	52	0.5879	74	125	0.9083	511	563
D0290	Ottawa	Franklin	2,367.4	122,277,933	122,278	51,651	52	0.5877	74	125	0.9083	511	563
D0325	Phillipsburg	Phillips	619.0	32,009,142	32,009	51,711	52	0.5872	74	125	0.9082	511	563
D0411	Goessel	Marion	294.1	15,208,345	15,208	51,711	52	0.5872	74	125	0.9082	511	563
D0230	Spring Hill	Johnson	3,931.4	203,565,777	203,566	51,779	52	0.5867	73	125	0.9081	511	563
D0509	South Haven	Sumner	187.4	9,710,487	9,710	51,817	52	0.5864	73	125	0.9080	511	563
D0356	Conway Springs	Sumner	444.7	23,089,635	23,090	51,922	52	0.5855	73	125	0.9078	511	563
D0338	Valley Falls	Jefferson	362.0	18,897,570	18,898	52,203	52	0.5833	73	125	0.9073	511	563
D0465	Winfield	Cowley	2,160.0	112,995,799	112,996	52,313	52	0.5824	73	125	0.9071	511	563
D0385	Andover	Butler	6,149.0	329,867,759	329,868	53,646	54	0.5718	72	125	0.9047	509	563
D0286	Chautauqua Co Community	Chautauqua	357.5	19,203,788	19,204	53,717	54	0.5712	72	125	0.9046	509	563
D0462	Central	Cowley	305.5	16,435,468	16,435	53,799	54	0.5705	71	125	0.9045	509	563
D0264	Clearwater	Sedgwick	1,125.5	60,669,183	60,669	53,904	54	0.5697	71	125	0.9043	509	563
D0428	Great Bend	Barton	2,858.3	154,236,723	154,237	53,961	54	0.5692	71	125	0.9042	509	563
D0435	Abilene	Dickinson	1,526.8	82,902,609	82,903	54,298	54	0.5666	71	125	0.9036	509	563
D0323	Rock Creek	Pottawatomie	1,060.0	57,566,440	57,566	54,308	54	0.5665	71	125	0.9036	509	563
D0464	Tonganoxie	Leavenworth	1,969.7	107,898,352	107,898	54,779	55	0.5627	70	125	0.9027	508	563
D0405	Lyons	Rice	766.1	42,041,351	42,041	54,877	55	0.5619	70	125	0.9025	508	563
D0431	Hoisington	Barton	716.3	39,704,659	39,705	55,430	55	0.5575	70	125	0.9016	508	563
D0259	Wichita	Sedgwick	48,653.7	2,708,624,043	2,708,624	55,671	56	0.5556	70	125	0.9011	507	563
D0450	Shawnee Heights	Shawnee	3,497.6	195,116,997	195,117	55,786	56	0.5547	69	125	0.9009	507	563
D0114	Riverside	Doniphan	624.0	35,090,325	35,090	56,234	56	0.5511	69	125	0.9001	507	563
D0446	Independence	Montgomery	1,998.1	112,967,728	112,968	56,538	57	0.5487	69	125	0.8996	507	563
D0460	Hesston	Harvey	808.1	45,902,669	45,903	56,803	57	0.5466	68	125	0.8991	506	563
D0333	Concordia	Cloud	1,088.7	62,339,053	62,339	57,260	57	0.5429	68	125	0.8983	506	563
D0458	Basehor-Linwood	Leavenworth	2,616.4	150,961,355	150,961	57,698	58	0.5394	68	125	0.8975	505	563
D0266	Maize	Sedgwick	7,312.9	425,441,039	425,441	58,177	58	0.5356	67	125	0.8967	505	563
D0101	Erie-Galesburg	Neosho	522.0	30,490,846	30,491	58,412	58	0.5337	66.86	125	0.8963	505	563
D0440	Halstead	Harvey	765.5	44,995,109	44,995	58,779	59	0.5308	66	125	0.8956	504	563
D0285	Cedar Vale	Chautauqua	149.0	8,762,502	8,763	58,809	59	0.5305	66	125	0.8956	504	563
D0320	Wamego	Pottawatomie	1,524.5	90,040,601	90,041	59,062	59	0.5285	66	125	0.8951	504	563
D0240	Twin Valley	Ottawa	591.1	34,999,273	34,999	59,210	59	0.5273	66	125	0.8949	504	563
D0484	Fredonia	Wilson	692.7	41,165,578	41,166	59,428	59	0.5256	66	125	0.8945	504	563
D0335	North Jackson	Jackson	381.5	22,704,362	22,704	59,513	60	0.5249	66	125	0.8943	504	563
D0307	Ell-Saline	Saline	451.0	26,884,936	26,885	59,612	60	0.5241	66	125	0.8941	504	563
D0260	Derby	Sedgwick	6,921.1	415,768,268	415,768	60,073	60	0.5205	65	125	0.8933	503	563
D0511	Attica	Harper	176.5	10,612,099	10,612	60,125	60	0.5200	65	125	0.8932	503	563
D0282	West Elk	Elk	355.5	21,498,406	21,498	60,474	60	0.5173	65	125	0.8926	503	563
D0449	Easton	Leavenworth	624.3	38,377,863	38,378	61,473	61	0.5093	64	125	0.8908	502	563
D0430	South Brown County	Brown	564.5	34,736,541	34,737	61,535	62	0.5088	64	125	0.8907	502	563
D0498	Valley Heights	Marshall	400.0	24,728,459	24,728	61,821	62	0.5065	63	125	0.8902	501	563
D0345	Seaman	Shawnee	3,913.2	243,754,415	243,754	62,290	62	0.5028	63	125	0.8894	501	563
D0348	Baldwin City	Douglas	1,357.1	84,646,019	84,646	62,373	62	0.5021	63	125	0.8892	501	563
D0376	Sterling	Rice	493.0	30,820,034	30,820	62,515	63	0.5010	63	125	0.8890	501	563

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Data from 2017-18 Assessed Valuation Report found at: http://datacentral.ksde.org/school_finance_reports.aspx

991504

		100 Percentile:	563,123
		81.2 Percentile:	125,272

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 LOB/BI Valuation	Calculated One Mill Raises (LOB Valuation / 1000)	2017-18 LOB/BI Valuation Per Pupil	Calculated NOT Equalized Dollars per Pupil Per Mill (2017-18 LOB Per Pupil / 1000)	Calculated LOB Aid Rate 1 - (average valuation per pupil / 125,272)	Calculated Equalization Funding to 81.2 Percentile Dollars per Pupil Per Mill	Calculated 81.2 Percentile Equalized LOB Budget per Pupil per Mill	Calculated LOB Aid Rate at 100 Percentile (2017-18 LOB Val per Pupil / 563,123)	Calculated Equalization Funding to 100 Percentile Dollars per Pupil Per Mill	Calculated 100 Percentile Equalized LOB Budget per Pupil per Mill
		TOTALS	478,347.0	34,257,125,562	34,257,126	26,520,678							
D0305	Salina	Saline	7,269.5	455,064,648	455,065	62,599	63	0.5003	63	125	0.8888	501	563
D0436	Caney Valley	Montgomery	777.0	49,646,448	49,646	63,895	64	0.4899	61	125	0.8865	499	563
D0309	Nickerson	Reno	1,124.9	72,028,515	72,029	64,031	64	0.4889	61	125	0.8863	499	563
D0408	Marion-Florence	Marion	516.7	33,192,865	33,193	64,240	64	0.4872	61	125	0.8859	499	563
D0204	Bonner Springs	Wyandotte	2,705.2	174,875,587	174,876	64,644	65	0.4840	61	125	0.8852	498	563
D0495	Ft Larned	Pawnee	867.0	56,620,035	56,620	65,306	65	0.4787	60	125	0.8840	498	563
D0331	Kingman - Norwich	Kingman	915.2	59,887,286	59,887	65,436	65	0.4776	60	125	0.8838	498	563
D0263	Mulvane	Sedgwick	1,747.5	116,119,250	116,119	66,449	66	0.4696	59	125	0.8820	497	563
D0410	Durham-Hillsboro-Lehigh	Marion	583.3	39,019,458	39,019	66,894	67	0.4660	58	125	0.8812	496	563
D0342	McLouth	Jefferson	474.2	31,760,860	31,761	66,978	67	0.4653	58	125	0.8811	496	563
D0239	North Ottawa County	Ottawa	606.0	40,872,240	40,872	67,446	67	0.4616	58	125	0.8802	496	563
D0267	Renwick	Sedgwick	1,833.1	124,171,227	124,171	67,738	68	0.4593	58	125	0.8797	495	563
D0289	Wellsville	Franklin	776.0	52,974,562	52,975	68,266	68	0.4551	57	125	0.8788	495	563
D0366	Woodson	Woodson	467.5	31,964,716	31,965	68,374	68	0.4542	57	125	0.8786	495	563
D0313	Buhler	Reno	2,294.5	157,646,495	157,646	68,706	69	0.4515	57	125	0.8780	494	563
D0368	Paola	Miami	2,040.5	140,225,496	140,225	68,721	69	0.4514	57	125	0.8780	494	563
D0258	Humboldt	Allen	801.0	55,095,575	55,096	68,783	69	0.4509	56	125	0.8779	494	563
D0232	De Soto	Johnson	7,219.4	499,794,865	499,795	69,229	69	0.4474	56	125	0.8771	494	563
D0247	Cherokee	Crawford	492.0	34,288,291	34,288	69,692	70	0.4437	56	125	0.8762	493	563
D0369	Burrton	Harvey	230.5	16,398,191	16,398	71,142	71	0.4321	54	125	0.8737	492	563
D0494	Syracuse	Hamilton	559.0	39,851,872	39,852	71,291	71	0.4309	54	125	0.8734	492	563
D0379	Clay Center	Clay	1,297.1	92,516,831	92,517	71,326	71	0.4306	54	125	0.8733	492	563
D0386	Madison-Virgil	Greenwood	223.0	15,936,814	15,937	71,466	71	0.4295	54	125	0.8731	492	563
D0416	Louisburg	Miami	1,717.4	122,815,471	122,815	71,512	72	0.4291	54	125	0.8730	492	563
D0382	Pratt	Pratt	1,212.0	87,048,370	87,048	71,822	72	0.4267	53	125	0.8725	491	563
D0493	Columbus	Cherokee	936.0	67,537,499	67,537	72,155	72	0.4240	53	125	0.8719	491	563
D0287	West Franklin	Franklin	602.1	43,712,660	43,713	72,600	73	0.4205	53	125	0.8711	491	563
D0388	Ellis	Ellis	426.8	31,092,312	31,092	72,850	73	0.4185	52	125	0.8706	490	563
D0243	Lebo-Waverly	Coffey	415.5	30,366,283	30,366	73,084	73	0.4166	52	125	0.8702	490	563
D0492	Flinthills	Butler	265.2	19,466,395	19,466	73,403	73	0.4140	52	125	0.8697	490	563
D0400	Smoky Valley	McPherson	1,059.6	77,786,967	77,787	73,412	73	0.4140	52	125	0.8696	490	563
D0355	Ellinwood Public Schools	Barton	450.3	33,118,671	33,119	73,548	74	0.4129	52	125	0.8694	490	563
D0429	Troy Public Schools	Doniphan	334.5	25,107,625	25,108	75,060	75	0.4008	50	125	0.8667	488	563
D0360	Caldwell	Sumner	245.0	18,492,841	18,493	75,481	75	0.3975	50	125	0.8660	488	563
D0327	Ellsworth	Ellsworth	645.0	48,765,678	48,766	75,606	76	0.3965	50	125	0.8657	488	563
D0233	Olathe	Johnson	29,113.1	2,215,124,376	2,215,124	76,087	76	0.3926	49	125	0.8649	487	563
D0463	Udall	Cowley	316.0	24,127,113	24,127	76,352	76	0.3905	49	125	0.8644	487	563
D0473	Chapman	Dickinson	1,062.5	81,185,365	81,185	76,410	76	0.3900	49	125	0.8643	487	563
D0205	Bluestem	Butler	471.7	36,170,508	36,171	76,681	77	0.3879	49	125	0.8638	486	563
D0311	Pretty Prairie	Reno	260.1	19,958,379	19,958	76,733	77	0.3875	49	125	0.8637	486	563
D0211	Norton Community Schools	Norton	675.1	52,237,217	52,237	77,377	77	0.3823	48	125	0.8626	486	563
D0437	Auburn Washburn	Shawnee	6,255.3	488,619,361	488,619	78,113	78	0.3765	47	125	0.8613	485	563
D0378	Riley County	Riley	663.5	52,437,887	52,438	79,032	79	0.3691	46	125	0.8597	484	563
D0365	Garnett	Anderson	1,003.0	79,336,151	79,336	79,099	79	0.3686	46	125	0.8595	484	563
D0445	Coffeyville	Montgomery	1,755.8	138,973,574	138,974	79,151	79	0.3682	46	125	0.8594	484	563
D0252	Southern Lyon County	Lyon	466.2	37,416,745	37,417	80,259	80	0.3593	45	125	0.8575	483	563
D0322	Onaga-Havensville-Wheaton	Pottawatomie	295.5	23,758,414	23,758	80,401	80	0.3582	45	125	0.8572	483	563
D0407	Russell County	Russell	846.5	68,325,795	68,326	80,716	81	0.3557	45	125	0.8567	482	563
D0102	Cimarron-Ensign	Gray	644.2	52,230,491	52,230	81,015	81	0.3533	44	125	0.8561	482	563
D0381	Spearville	Ford	329.5	26,950,453	26,950	81,792	82	0.3471	43	125	0.8548	481	563
D0347	Kinsley-Offerle	Edwards	314.5	25,741,177	25,741	81,848	82	0.3466	43	125	0.8547	481	563
D0417	Morris County	Morris	755.5	62,095,106	62,095	82,191	82	0.3439	43	125	0.8540	481	563
D0203	Piper-Kansas City	Wyandotte	2,269.4	186,796,995	186,797	82,311	82	0.3429	43	125	0.8538	481	563

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		TOTALS	478,347.0	34,257,125,562	34,257,126	26,520,678							
D0393	Solomon	Dickinson	310.0	26,056,892	26,057	84,054	84	0.3290	41	125	0.8507	479	563
D0479	Crest	Anderson	219.5	18,547,756	18,548	84,500	85	0.3255	41	125	0.8499	479	563
D0380	Vermillion	Marshall	536.5	45,387,796	45,388	84,600	85	0.3247	41	125	0.8498	479	563
D0293	Quinter Public Schools	Gove	285.0	24,204,338	24,204	84,928	85	0.3220	40	125	0.8492	478	563
D0330	Mission Valley	Wabaunsee	454.0	39,014,435	39,014	85,935	86	0.3140	39	125	0.8474	477	563
D0438	Skyline Schools	Pratt	396.5	34,162,839	34,163	86,161	86	0.3122	39	125	0.8470	477	563
D0312	Haven Public Schools	Reno	854.0	73,653,837	73,654	86,246	86	0.3115	39	125	0.8468	477	563
D0456	Marais Des Cygnes Valley	Osage	210.5	18,354,252	18,354	87,194	87	0.3040	38	125	0.8452	476	563
D0273	Beloit	Mitchell	761.2	66,749,168	66,749	87,689	88	0.3000	38	125	0.8443	475	563
D0214	Ulysses	Grant	1,688.3	149,750,658	149,751	88,699	89	0.2919	37	125	0.8425	474	563
D0343	Perry Public Schools	Jefferson	733.0	65,201,534	65,202	88,952	89	0.2899	36	125	0.8420	474	563
D0490	El Dorado	Butler	1,886.1	168,640,060	168,640	89,412	89	0.2863	36	125	0.8412	474	563
D0466	Scott County	Scott	976.7	87,951,362	87,951	90,050	90	0.2812	35	125	0.8401	473	563
D0270	Plainville	Rooks	361.0	33,149,718	33,150	91,827	92	0.2670	33	125	0.8369	471	563
D0210	Hugoton Public Schools	Stevens	1,002.6	92,182,124	92,182	91,943	92	0.2661	33	125	0.8367	471	563
D0329	Wabaunsee	Wabaunsee	447.0	41,252,478	41,252	92,287	92	0.2633	33	125	0.8361	471	563
D0418	McPherson	McPherson	2,406.0	225,499,671	225,500	93,724	94	0.2518	32	125	0.8336	469	563
D0352	Goodland	Sherman	934.8	87,657,856	87,658	93,772	94	0.2515	31	125	0.8335	469	563
D0206	Remington-Whitewater	Butler	510.2	48,132,964	48,133	94,341	94	0.2469	31	125	0.8325	469	563
D0497	Lawrence	Douglas	11,834.1	1,127,042,589	1,127,043	95,237	95	0.2398	30	125	0.8309	468	563
D0361	Chaparral Schools	Harper	812.9	78,514,755	78,515	96,586	97	0.2290	29	125	0.8285	467	563
D0477	Ingalls	Gray	238.5	23,164,611	23,165	97,126	97	0.2247	28	125	0.8275	466	563
D0315	Colby Public Schools	Thomas	893.6	87,702,861	87,703	98,146	98	0.2165	27	125	0.8257	465	563
D0448	Inman	McPherson	423.5	41,624,952	41,625	98,288	98	0.2154	27	125	0.8255	465	563
D0346	Jayhawk	Linn	580.3	57,140,105	57,140	98,466	98	0.2140	27	125	0.8251	465	563
D0220	Ashland	Clark	210.5	20,823,595	20,824	98,924	99	0.2103	26	125	0.8243	464	563
D0349	Stafford	Stafford	229.8	22,828,775	22,829	99,342	99	0.2070	26	125	0.8236	464	563
D0398	Peabody-Burns	Marion	254.5	25,309,476	25,309	99,448	99	0.2061	26	125	0.8234	464	563
D0371	Montezuma	Gray	231.5	23,080,266	23,080	99,699	100	0.2041	26	125	0.8230	463	563
D0395	LaCrosse	Rush	289.0	28,819,835	28,820	99,723	100	0.2039	26	125	0.8229	463	563
D0419	Canton-Galva	McPherson	338.9	33,843,202	33,843	99,862	100	0.2028	25	125	0.8227	463	563
D0316	Golden Plains	Thomas	179.5	17,957,987	17,958	100,044	100	0.2014	25	125	0.8223	463	563
D0215	Lakin	Kearny	673.5	67,546,004	67,546	100,291	100	0.1994	25	125	0.8219	463	563
D0237	Smith Center	Smith	396.0	39,881,525	39,882	100,711	101	0.1961	25	125	0.8212	462	563
D0432	Victoria	Ellis	287.0	29,085,914	29,086	101,345	101	0.1910	24	125	0.8200	462	563
D0383	Manhattan-Ogden	Riley	6,540.1	663,965,736	663,966	101,522	102	0.1896	24	125	0.8197	462	563
D0489	Hays	Ellis	3,077.3	314,131,683	314,132	102,080	102	0.1851	23	125	0.8187	461	563
D0392	Osborne County	Osborne	271.6	27,852,714	27,853	102,550	103	0.1814	23	125	0.8179	461	563
D0113	Prairie Hills	Nemaha	1,064.1	109,503,629	109,504	102,907	103	0.1785	22	125	0.8173	460	563
D0271	Stockton	Rooks	335.0	35,008,197	35,008	104,502	105	0.1658	21	125	0.8144	459	563
D0326	Logan	Phillips	151.0	15,784,140	15,784	104,531	105	0.1656	21	125	0.8144	459	563
D0375	Circle	Butler	1,929.5	203,460,315	203,460	105,447	105	0.1583	20	125	0.8127	458	563
D0403	Otis-Bison	Rush	256.5	27,286,217	27,286	106,379	106	0.1508	19	125	0.8111	457	563
D0359	Argonia Public Schools	Sumner	171.5	18,251,389	18,251	106,422	106	0.1505	19	125	0.8110	457	563
D0109	Republic County	Republic	512.0	54,559,799	54,560	106,562	107	0.1494	19	125	0.8108	457	563
D0212	Northern Valley	Norton	153.0	16,412,033	16,412	107,268	107	0.1437	18	125	0.8095	456	563
D0384	Blue Valley	Riley	210.5	22,758,031	22,758	108,114	108	0.1370	17	125	0.8080	455	563
D0219	Minneola	Clark	236.5	25,758,027	25,758	108,913	109	0.1306	16	125	0.8066	454	563
D0242	Weskan	Wallace	104.0	11,354,937	11,355	109,182	109	0.1284	16	125	0.8061	454	563
D0297	St Francis Comm Sch	Cheyenne	278.0	30,554,685	30,555	109,909	110	0.1226	15	125	0.8048	453	563
D0298	Lincoln	Lincoln	344.0	37,882,137	37,882	110,122	110	0.1209	15	125	0.8044	453	563
D0426	Pike Valley	Republic	204.5	22,621,265	22,621	110,617	111	0.1170	15	125	0.8036	453	563
D0224	Clifton-Clyde	Washington	303.5	33,771,799	33,772	111,274	111	0.1117	14	125	0.8024	452	563

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		TOTALS	478,347.0	34,257,125,562	34,257,126	26,520,678							
D0483	Kismet-Plains	Seward	632.5	70,510,988	70,511	111,480	111	0.1101	14	125	0.8020	452	563
D0306	Southeast Of Saline	Saline	658.0	74,181,512	74,182	112,738	113	0.1001	13	125	0.7998	450	563
D0108	Washington Co. Schools	Washington	329.2	37,560,334	37,560	114,096	114	0.0892	11	125	0.7974	449	563
D0496	Pawnee Heights	Pawnee	148.0	16,916,241	16,916	114,299	114	0.0876	11	125	0.7970	449	563
D0272	Waconda	Mitchell	284.5	33,358,521	33,359	117,253	117	0.0640	8	125	0.7918	446	563
D0412	Hoxie Community Schools	Sheridan	400.5	47,314,200	47,314	118,138	118	0.0569	7	125	0.7902	445	563
D0350	St John-Hudson	Stafford	309.5	36,689,239	36,689	118,544	119	0.0537	7	125	0.7895	445	563
D0300	Comanche County	Comanche	319.0	37,883,193	37,883	118,756	119	0.0520	7	125	0.7891	444	563
D0227	Hodgeman County Schools	Hodgeman	297.0	35,446,177	35,446	119,347	119	0.0473	6	125	0.7881	444	563
D0452	Stanton County	Stanton	424.5	51,203,376	51,203	120,620	121	0.0371	5	125	0.7858	443	563
D0415	Hiawatha	Brown	915.4	111,543,608	111,544	121,852	122	0.0273	3	125	0.7836	441	563
D0208	Wakeeney	Trego	378.0	46,301,104	46,301	122,490	122	0.0222	3	125	0.7825	441	563
D0223	Barnes	Washington	368.8	45,630,231	45,630	123,726	124	0.0123	2	125	0.7803	439	563
D0363	Holcomb	Finney	965.5	119,620,222	119,620	123,895	124	0.0110	1	125	0.7800	439	563
D0256	Marmaton Valley	Allen	264.8	32,890,887	32,891	124,210	124	0.0085	1	125	0.7794	439	563
D0110	Thunder Ridge Schools	Phillips	197.5	24,543,170	24,543	124,269	124	0.0080	1	125	0.7793	439	563
D0364	Marysville	Marshall	739.4	92,142,150	92,142	124,617	125	0.0052	1	125	0.7787	439	563
D0423	Moundridge	McPherson	402.0	50,215,152	50,215	124,913	125	0.0029	0	125	0.7782	438	563
D0225	Fowler	Meade	133.5	16,676,473	16,676	124,917	125	0.0028	0	125	0.7782	438	563
D0281	Graham County	Graham	378.5	47,312,426	47,312	125,000	125	0.0022	0	125	0.7780	438	563
D0283	Elk Valley	Elk	101.5	12,753,177	12,753	125,647	126	0.0000	-	126	0.7769	437	563
D0245	LeRoy-Gridley	Coffey	192.0	24,379,315	24,379	126,976	127	0.0000	-	127	0.7745	436	563
D0401	Chase-Raymond	Rice	165.5	21,081,549	21,082	127,381	127	0.0000	-	127	0.7738	436	563
D0459	Bucklin	Ford	232.9	29,672,864	29,673	127,406	127	0.0000	-	127	0.7738	436	563
D0467	Leoti	Wichita	394.5	50,486,783	50,487	127,977	128	0.0000	-	128	0.7727	435	563
D0512	Shawnee Mission Pub Sch	Johnson	27,024.5	3,484,616,817	3,484,617	128,943	129	0.0000	-	129	0.7710	434	563
D0377	Atchison Co Comm Schools	Atchison	486.0	62,750,928	62,751	129,117	129	0.0000	-	129	0.7707	434	563
D0481	Rural Vista	Dickinson	255.5	33,026,269	33,026	129,261	129	0.0000	-	129	0.7705	434	563
D0105	Rawlins County	Rawlins	325.5	43,042,582	43,043	132,235	132	0.0000	-	132	0.7652	431	563
D0303	Ness City	Ness	277.1	37,131,576	37,132	134,001	134	0.0003	-	134	0.7620	429	563
D0254	Barber County North	Barber	470.5	63,116,647	63,117	134,148	134	0.0000	-	134	0.7618	429	563
D0229	Blue Valley	Johnson	22,339.5	3,004,161,367	3,004,161	134,478	134	0.0000	-	134	0.7612	429	563
D0299	Sylvan Grove	Lincoln	244.2	32,875,353	32,875	134,625	135	0.0000	-	135	0.7609	428	563
D0334	Southern Cloud	Cloud	177.0	24,038,962	24,039	135,813	136	0.0334	-	136	0.7588	427	563
D0482	Dighton	Lane	238.0	32,429,888	32,430	136,260	136	0.0000	-	136	0.7580	427	563
D0422	Kiowa County	Kiowa	424.8	57,958,530	57,959	136,437	136	0.0000	-	136	0.7577	427	563
D0200	Greeley County Schools	Greeley	258.1	35,487,788	35,488	137,496	137	0.0000	-	137	0.7558	426	563
D0216	Deerfield	Kearny	187.5	25,896,268	25,896	138,113	138	0.0216	-	138	0.7547	425	563
D0115	Nemaha Central	Nemaha	564.2	78,383,988	78,384	138,929	139	0.0000	-	139	0.7533	424	563
D0274	Oakley	Logan	395.3	55,496,570	55,497	140,391	140	0.0000	-	140	0.7507	423	563
D0241	Wallace County Schools	Wallace	200.0	28,731,943	28,732	143,660	144	0.0000	-	144	0.7449	419	563
D0226	Meade	Meade	416.6	60,460,011	60,460	145,127	145	0.0226	-	145	0.7423	418	563
D0310	Fairfield	Reno	282.0	41,223,551	41,224	146,183	146	0.0000	-	146	0.7404	417	563
D0374	Sublette	Haskell	442.7	65,374,026	65,374	147,671	148	0.0000	-	148	0.7378	415	563
D0284	Chase County	Chase	320.8	48,351,615	48,352	150,722	151	0.0284	-	151	0.7323	412	563
D0209	Moscow Public Schools	Stevens	178.5	27,344,305	27,344	153,189	153	0.0000	-	153	0.7280	410	563
D0294	Oberlin	Decatur	342.0	52,918,956	52,919	154,734	155	0.0000	-	155	0.7252	408	563
D0390	Hamilton	Greenwood	57.5	9,023,836	9,024	156,936	157	0.0000	-	157	0.7213	406	563
D0502	Lewis	Edwards	125.5	19,739,653	19,740	157,288	157	0.0000	-	157	0.7207	406	563
D0107	Rock Hills	Jewell	307.0	48,363,027	48,363	157,534	158	0.0000	-	158	0.7202	406	563
D0314	Brewster	Thomas	131.0	20,663,638	20,664	157,738	158	0.0000	-	158	0.7199	405	563
D0351	Macksville	Stafford	228.0	38,893,169	38,893	170,584	171	0.0000	-	171	0.6971	393	563
D0474	Haviland	Kiowa	106.5	18,986,805	18,987	178,280	178	0.0000	-	178	0.6834	385	563

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		TOTALS	478,347.0	34,257,125,562	34,257,126	26,520,678							
D0112	Central Plains	Ellsworth	504.2	90,449,021	90,449	179,391	179	0.0000	-	179	0.6814	384	563
D0468	Healy Public Schools	Lane	57.0	10,485,242	10,485	183,952	184	0.0000	-	184	0.6733	379	563
D0387	Altoona-Midway	Wilson	171.5	32,128,111	32,128	187,336	187	0.0000	-	187	0.6673	376	563
D0255	South Barber	Barber	233.5	44,349,069	44,349	189,932	190	0.0000	-	190	0.6627	373	563
D0292	Wheatland	Gove	112.0	21,425,827	21,426	191,302	191	0.0000	-	191	0.6603	372	563
D0444	Little River	Rice	290.5	55,943,891	55,944	192,578	193	0.0000	-	193	0.6580	371	563
D0476	Copeland	Gray	102.0	20,701,261	20,701	202,954	203	0.0000	-	203	0.6396	360	563
D0507	Satanta	Haskell	277.5	56,406,784	56,407	203,268	203	0.0000	-	203	0.6390	360	563
D0111	Doniphan West Schools	Doniphan	316.0	66,712,766	66,713	211,116	211	0.0000	-	211	0.6251	352	563
D0269	Palco	Rooks	96.6	20,482,320	20,482	212,032	212	0.0000	-	212	0.6235	351	563
D0362	Prairie View	Linn	881.8	187,639,680	187,640	212,792	213	0.0000	-	213	0.6221	350	563
D0399	Paradise	Russell	113.0	24,909,444	24,909	220,438	220	0.0000	-	220	0.6085	343	563
D0217	Rolla	Morton	115.0	26,523,061	26,523	230,635	231	0.0000	-	231	0.5904	332	563
D0103	Cheylin	Cheyenne	128.5	29,716,316	29,716	231,255	231	0.0000	-	231	0.5893	332	563
D0251	North Lyon County	Lyon	381.1	88,573,876	88,574	232,416	232	0.0000	-	232	0.5873	331	563
D0321	Kaw Valley	Pottawatomie	1,114.0	313,855,041	313,855	281,737	282	0.0000	-	282	0.4997	281	563
D0106	Western Plains	Ness	97.5	33,644,475	33,644	345,072	345	0.0000	-	345	0.3872	218	563
D0291	Grinnell Public Schools	Gove	69.5	24,211,740	24,212	348,370	348	0.0000	-	348	0.3814	215	563
D0332	Cunningham	Kingman	158.5	58,294,007	58,294	367,786	368	0.0000	-	368	0.3469	195	563
D0275	Triplains	Logan	62.5	23,474,559	23,475	375,593	376	0.0000	-	376	0.3330	188	563
D0244	Burlington	Coffey	853.5	480,625,803	480,626	563,123	563	0.0000	-	563	-	-	563

SFFF001149

Appendix 35:
2017-18 KSDE Assessed Valuation Report

The 2017-18 KSDE Assessed Valuation Report is publicly available at: http://datacentral.ksde.org/school_finance_reports.aspx. It is appropriate for this Court to take judicial notice of the 2017-18 KSDE Assessed Valuation Report, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

About the Assessed Valuation Report

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 Total Valuation	2017-18 Total Valuation Per Pupil	2017-18 General Fund Valuation	2017-18 LOB/BI Valuation	2017-18 LOB/BI Valuation Per Pupil
D0101	Erie-Galesburg	Neosho	522.0	30,490,846	58,412	27,013,264	30,490,846	58,412
D0102	Cimarron-Ensign	Gray	644.7	52,771,723	81,855	49,984,864	52,230,491	81,015
D0103	Cheylin	Cheyenne	128.5	31,979,871	248,871	30,762,731	29,716,316	231,255
D0105	Rawlins County	Rawlins	325.5	43,151,224	132,569	40,736,378	43,042,582	132,235
D0106	Western Plains	Ness	97.5	33,907,579	347,770	32,347,301	33,644,475	345,072
D0107	Rock Hills	Jewell	307.0	48,363,027	157,534	45,130,177	48,363,027	157,534
D0108	Washington Co. Schools	Washington	329.2	37,560,334	114,096	34,939,028	37,560,334	114,096
D0109	Republic County	Republic	512.0	55,104,839	107,627	51,288,197	54,559,799	106,562
D0110	Thunder Ridge Schools	Phillips	197.5	24,543,170	124,269	22,905,132	24,543,170	124,269
D0111	Doniphan West Schools	Doniphan	316.0	68,458,263	216,640	66,182,574	66,712,766	211,116
D0112	Central Plains	Ellsworth	504.2	90,863,476	180,213	86,849,094	90,449,021	179,391
D0113	Prairie Hills	Nemaha	1,064.1	109,962,328	103,338	104,078,228	109,503,629	102,907
D0114	Riverside	Doniphan	624.0	38,210,303	61,234	35,180,431	35,090,325	56,234
D0115	Nemaha Central	Nemaha	564.2	80,548,580	142,766	76,737,147	78,383,988	138,929
D0200	Greeley County Schools	Greeley	258.1	35,657,971	138,156	34,285,320	35,487,788	137,496
D0202	Turner-Kansas City	Wyandotte	4,075.6	134,140,953	32,913	119,775,661	132,033,440	32,396
D0203	Piper-Kansas City	Wyandotte	2,269.4	199,747,782	88,018	190,230,665	186,796,995	82,311
D0204	Bonner Springs	Wyandotte	2,705.2	187,475,481	69,302	176,333,367	174,875,587	64,644
D0205	Bluestem	Butler	471.7	36,170,508	76,681	32,547,875	36,170,508	76,681
D0206	Remington-Whitewater	Butler	510.2	48,132,964	94,341	45,018,693	48,132,964	94,341
D0207	Ft Leavenworth	Leavenworth	1,857.0	2,031,798	1,094	2,031,798	2,031,798	1,094
D0208	Wakeeney	Trego	378.0	46,931,109	124,156	43,730,007	46,301,104	122,490
D0209	Moscow Public Schools	Stevens	178.5	27,982,289	156,764	27,405,124	27,344,305	153,189
D0210	Hugoton Public Schools	Stevens	1,002.6	92,206,269	91,967	88,121,884	92,182,124	91,943
D0211	Norton Community Schools	Norton	675.1	52,899,185	78,358	48,625,724	52,237,217	77,377
D0212	Northern Valley	Norton	153.0	16,603,401	108,519	15,712,996	16,412,033	107,268
D0214	Ulysses	Grant	1,688.3	149,772,406	88,712	143,899,718	149,750,658	88,699
D0215	Lakin	Kearny	673.5	67,621,268	100,403	65,196,502	67,546,004	100,291
D0216	Deerfield	Kearny	187.5	25,997,246	138,652	25,184,993	25,896,268	138,113
D0217	Rolla	Morton	115.0	26,523,061	230,635	25,857,913	26,523,061	230,635
D0218	Elkhart	Morton	1,200.3	41,071,645	34,218	38,912,465	41,071,645	34,218
D0219	Minneola	Clark	236.5	25,931,635	109,648	25,026,093	25,758,027	108,913
D0220	Ashland	Clark	210.5	20,906,153	99,317	19,712,131	20,823,595	98,924
D0223	Barnes	Washington	368.8	45,630,231	123,726	43,125,025	45,630,231	123,726
D0224	Clifton-Clyde	Washington	303.5	33,876,740	111,620	31,953,122	33,771,799	111,274
D0225	Fowler	Meade	133.5	16,721,378	125,254	15,888,217	16,676,473	124,917
D0226	Meade	Meade	416.6	60,722,709	145,758	58,728,731	60,460,011	145,127
D0227	Hodgeman County Schools	Hodgeman	297.0	35,446,177	119,347	33,665,986	35,446,177	119,347
D0229	Blue Valley	Johnson	22,339.5	3,004,161,367	134,478	2,918,160,284	3,004,161,367	134,478
D0230	Spring Hill	Johnson	3,931.4	203,565,777	51,779	191,618,031	203,565,777	51,779
D0231	Gardner Edgerton	Johnson	5,902.5	298,836,064	50,629	280,427,450	298,516,132	50,575
D0232	De Soto	Johnson	7,219.4	501,838,930	69,513	476,382,392	499,794,865	69,229
D0233	Olathe	Johnson	29,113.1	2,257,056,509	77,527	2,152,036,326	2,215,124,376	76,087
D0234	Fort Scott	Bourbon	1,863.4	80,209,905	43,045	69,713,390	79,106,177	42,453
D0235	Uniontown	Bourbon	437.0	16,360,478	37,438	14,341,648	16,360,478	37,438
D0237	Smith Center	Smith	396.0	40,062,148	101,167	37,124,532	39,881,525	100,711
D0239	North Ottawa County	Ottawa	606.0	41,186,593	67,965	38,068,038	40,872,240	67,446
D0240	Twin Valley	Ottawa	591.1	34,999,273	59,210	32,620,084	34,999,273	59,210
D0241	Wallace County Schools	Wallace	200.0	28,731,943	143,660	27,428,931	28,731,943	143,660
D0242	Weskan	Wallace	104.0	11,354,937	109,182	11,086,108	11,354,937	109,182
D0243	Lebo-Waverly	Coffey	415.5	30,366,283	73,084	27,750,081	30,366,283	73,084
D0244	Burlington	Coffey	853.5	480,625,803	563,123	476,599,405	480,625,803	563,123
D0245	LeRoy-Gridley	Coffey	192.0	24,379,315	126,976	22,769,325	24,379,315	126,976
D0246	Northeast	Crawford	458.2	19,918,730	43,472	16,064,759	19,918,730	43,472
D0247	Cherokee	Crawford	492.0	34,288,291	69,692	30,100,201	34,288,291	69,692
D0248	Girard	Crawford	1,011.0	39,776,571	39,344	34,825,023	39,648,428	39,217
D0249	Frontenac Public Schools	Crawford	964.3	26,400,633	27,378	22,848,821	26,370,674	27,347
D0250	Pittsburg	Crawford	3,059.7	153,729,375	50,243	135,695,310	150,286,963	49,118
D0251	North Lyon County	Lyon	381.1	88,573,876	232,416	85,504,011	88,573,876	232,416
D0252	Southern Lyon County	Lyon	466.2	37,416,745	80,259	34,660,696	37,416,745	80,259
D0253	Emporia	Lyon	4,501.6	184,986,453	41,093	166,293,924	182,848,460	40,619
D0254	Barber County North	Barber	470.5	64,472,505	137,030	60,902,212	63,116,647	134,148
D0255	South Barber	Barber	233.5	45,071,044	193,024	43,371,881	44,349,069	189,932

About the Assessed Valuation Report

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 Total Valuation	2017-18 Total Valuation Per Pupil	2017-18 General Fund Valuation	2017-18 LOB/BI Valuation	2017-18 LOB/BI Valuation Per Pupil
D0256	Marmaton Valley	Allen	264.8	32,890,887	124,210	31,330,860	32,890,887	124,210
D0257	Iola	Allen	1,263.6	52,168,777	41,286	44,431,131	51,377,774	40,660
D0258	Humboldt	Allen	801.0	55,226,984	68,948	52,562,954	55,095,575	68,783
D0259	Wichita	Sedgwick	48,653.7	2,736,577,836	56,246	2,488,926,702	2,708,624,043	55,671
D0260	Derby	Sedgwick	6,921.1	415,768,268	60,073	388,764,094	415,768,268	60,073
D0261	Haysville	Sedgwick	5,635.1	145,732,338	25,862	126,398,760	145,572,562	25,833
D0262	Valley Center Pub Sch	Sedgwick	2,906.3	130,454,853	44,887	117,960,242	130,454,853	44,887
D0263	Mulvane	Sedgwick	1,747.5	116,402,388	66,611	107,757,058	116,119,250	66,449
D0264	Clearwater	Sedgwick	1,125.5	60,675,479	53,910	55,710,634	60,669,183	53,904
D0265	Goddard	Sedgwick	5,653.7	263,358,544	46,582	240,414,611	263,358,544	46,582
D0266	Maize	Sedgwick	7,312.9	425,441,039	58,177	396,609,033	425,441,039	58,177
D0267	Renwick	Sedgwick	1,833.1	124,373,959	67,849	116,982,558	124,171,227	67,738
D0268	Cheney	Sedgwick	789.7	32,320,069	40,927	29,134,850	32,092,141	40,638
D0269	Palco	Rooks	96.6	20,807,815	215,402	19,898,532	20,482,320	212,032
D0270	Plainville	Rooks	361.0	34,168,952	94,651	31,728,583	33,149,718	91,827
D0271	Stockton	Rooks	335.0	35,875,693	107,092	33,700,929	35,008,197	104,502
D0272	Waconda	Mitchell	284.5	34,524,092	121,350	31,546,114	33,358,521	117,253
D0273	Beloit	Mitchell	761.2	70,237,416	92,272	65,323,504	66,749,168	87,689
D0274	Oakley	Logan	395.3	56,427,893	142,747	53,781,720	55,496,570	140,391
D0275	Triplains	Logan	62.5	23,609,322	377,749	23,125,679	23,474,559	375,593
D0281	Graham County	Graham	378.5	47,787,356	126,255	45,072,178	47,312,426	125,000
D0282	West Elk	Elk	355.5	21,498,406	60,474	18,478,834	21,498,406	60,474
D0283	Elk Valley	Elk	101.5	12,753,177	125,647	11,963,792	12,753,177	125,647
D0284	Chase County	Chase	320.8	48,687,671	151,770	45,619,726	48,351,615	150,722
D0285	Cedar Vale	Chautauqua	149.0	8,762,502	58,809	7,862,934	8,762,502	58,809
D0286	Chautauqua Co Community	Chautauqua	357.5	19,203,788	53,717	16,494,944	19,203,788	53,717
D0287	West Franklin	Franklin	602.1	43,728,555	72,627	38,910,172	43,712,660	72,600
D0288	Central Heights	Franklin	546.0	26,724,251	48,946	23,863,519	26,724,251	48,946
D0289	Wellsville	Franklin	776.0	52,974,562	68,266	48,691,174	52,974,562	68,266
D0290	Ottawa	Franklin	2,367.4	125,131,286	52,856	113,412,367	122,277,933	51,651
D0291	Grinnell Public Schools	Gove	69.5	24,223,812	348,544	23,591,122	24,211,740	348,370
D0292	Wheatland	Gove	112.0	21,425,827	191,302	20,506,988	21,425,827	191,302
D0293	Quinter Public Schools	Gove	285.0	24,204,338	84,928	22,810,250	24,204,338	84,928
D0294	Oberlin	Decatur	342.0	53,446,217	156,275	50,380,867	52,918,956	154,734
D0297	St Francis Comm Sch	Cheyenne	278.0	30,554,685	109,909	28,239,519	30,554,685	109,909
D0298	Lincoln	Lincoln	344.0	37,986,762	110,427	35,646,848	37,882,137	110,122
D0299	Sylvan Grove	Lincoln	244.2	33,124,695	135,646	31,183,484	32,875,353	134,625
D0300	Comanche County	Comanche	319.0	38,270,219	119,969	36,208,993	37,883,193	118,756
D0303	Ness City	Ness	277.1	38,198,588	137,851	36,305,474	37,131,576	134,001
D0305	Salina	Saline	7,269.5	459,497,427	63,209	419,399,552	455,064,648	62,599
D0306	Southeast Of Saline	Saline	658.0	74,181,512	112,738	71,264,529	74,181,512	112,738
D0307	Ell-Saline	Saline	451.0	26,884,936	59,612	25,187,807	26,884,936	59,612
D0308	Hutchinson Public Schools	Reno	4,476.5	217,858,741	48,667	189,448,499	214,459,831	47,908
D0309	Nickerson	Reno	1,124.9	72,936,049	64,838	66,304,075	72,028,515	64,031
D0310	Fairfield	Reno	282.0	41,223,551	146,183	38,728,170	41,223,551	146,183
D0311	Pretty Prairie	Reno	260.1	20,021,338	76,976	18,472,107	19,958,379	76,733
D0312	Haven Public Schools	Reno	854.0	74,104,912	86,774	69,055,166	73,653,837	86,246
D0313	Buhler	Reno	2,294.5	159,104,802	69,316	148,247,140	157,646,495	68,706
D0314	Brewster	Thomas	131.0	20,823,884	158,961	20,202,581	20,663,638	157,738
D0315	Colby Public Schools	Thomas	893.6	90,133,484	100,866	84,581,987	87,702,861	98,146
D0316	Golden Plains	Thomas	179.5	18,095,219	100,809	17,289,718	17,957,987	100,044
D0320	Wamego	Pottawatomie	1,524.5	90,040,601	59,062	83,357,711	90,040,601	59,062
D0321	Kaw Valley	Pottawatomie	1,114.0	313,855,041	281,737	308,294,431	313,855,041	281,737
D0322	Onaga-Havensville-Wheaton	Pottawatomie	295.5	24,038,784	81,350	22,103,551	23,758,414	80,401
D0323	Rock Creek	Pottawatomie	1,060.0	57,566,440	54,308	52,712,226	57,566,440	54,308
D0325	Phillipsburg	Phillips	619.0	32,326,311	52,223	29,001,345	32,009,142	51,711
D0326	Logan	Phillips	151.0	15,888,931	105,225	14,890,278	15,784,140	104,531
D0327	Ellsworth	Ellsworth	645.0	51,327,737	79,578	47,088,552	48,765,678	75,606
D0329	Wabaunsee	Wabaunsee	447.0	41,556,479	92,968	38,209,234	41,252,478	92,287
D0330	Mission Valley	Wabaunsee	454.0	39,123,333	86,175	35,571,842	39,014,435	85,935
D0331	Kingman - Norwich	Kingman	915.2	63,486,707	69,369	57,244,197	59,887,286	65,436
D0332	Cunningham	Kingman	158.5	59,561,253	375,781	58,076,474	58,294,007	367,786
D0333	Concordia	Cloud	1,088.7	67,181,628	61,708	60,974,660	62,339,053	57,260

About the Assessed Valuation Report

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 Total Valuation	2017-18 Total Valuation Per Pupil	2017-18 General Fund Valuation	2017-18 LOB/BI Valuation	2017-18 LOB/BI Valuation Per Pupil
D0334	Southern Cloud	Cloud	177.0	24,183,274	136,629	22,639,222	24,038,962	135,813
D0335	North Jackson	Jackson	381.5	22,704,756	59,514	20,848,100	22,704,362	59,513
D0336	Holton	Jackson	1,154.0	47,647,782	41,289	42,370,996	47,647,782	41,289
D0337	Royal Valley	Jackson	793.7	31,846,549	40,124	28,391,974	31,846,549	40,124
D0338	Valley Falls	Jefferson	362.0	18,897,570	52,203	16,918,175	18,897,570	52,203
D0339	Jefferson County North	Jefferson	455.0	22,277,041	48,961	20,293,042	22,277,041	48,961
D0340	Jefferson West	Jefferson	848.2	40,370,577	47,596	35,979,657	40,370,577	47,596
D0341	Oskaloosa Public Schools	Jefferson	575.9	27,272,643	47,357	23,920,125	27,272,643	47,357
D0342	McLouth	Jefferson	474.2	31,760,860	66,978	28,718,592	31,760,860	66,978
D0343	Perry Public Schools	Jefferson	733.0	65,201,534	88,952	60,416,225	65,201,534	88,952
D0344	Pleasanton	Linn	361.5	17,013,458	47,064	15,094,805	17,013,458	47,064
D0345	Seaman	Shawnee	3,913.2	246,004,507	62,865	228,848,658	243,754,415	62,290
D0346	Jayhawk	Linn	580.3	57,140,105	98,466	52,993,190	57,140,105	98,466
D0347	Kinsley-Offerle	Edwards	314.5	25,950,599	82,514	23,740,850	25,741,177	81,848
D0348	Baldwin City	Douglas	1,357.1	84,646,019	62,373	78,092,375	84,646,019	62,373
D0349	Stafford	Stafford	229.8	23,496,735	102,249	21,974,690	22,828,775	99,342
D0350	St John-Hudson	Stafford	309.5	37,818,793	122,193	35,795,340	36,689,239	118,544
D0351	Macksville	Stafford	228.0	39,517,867	173,324	38,308,723	38,893,169	170,584
D0352	Goodland	Sherman	934.8	90,535,339	96,850	84,758,515	87,657,856	93,772
D0353	Wellington	Sumner	1,534.2	71,166,332	46,387	62,735,106	69,321,750	45,184
D0355	Ellinwood Public Schools	Barton	450.3	33,178,980	73,682	30,423,944	33,118,671	73,548
D0356	Conway Springs	Sumner	444.7	23,665,481	53,217	21,402,435	23,089,635	51,922
D0357	Belle Plaine	Sumner	641.0	24,284,072	37,885	21,225,381	24,027,259	37,484
D0358	Oxford	Sumner	432.4	18,194,308	42,077	16,343,109	17,887,625	41,368
D0359	Argonia Public Schools	Sumner	171.5	18,565,133	108,252	17,473,826	18,251,389	106,422
D0360	Caldwell	Sumner	245.0	18,552,192	75,723	16,888,567	18,492,841	75,481
D0361	Chaparral Schools	Harper	812.9	81,357,468	100,083	76,014,582	78,514,755	96,586
D0362	Prairie View	Linn	881.8	187,639,680	212,792	181,010,257	187,639,680	212,792
D0363	Holcomb	Finney	965.5	120,003,496	124,292	117,870,518	119,620,222	123,895
D0364	Marysville	Marshall	739.4	93,061,137	125,860	87,863,958	92,142,150	124,617
D0365	Garnett	Anderson	1,003.0	79,788,966	79,550	73,360,685	79,336,151	79,099
D0366	Woodson	Woodson	467.5	31,964,716	68,374	29,072,290	31,964,716	68,374
D0367	Osawatomie	Miami	1,115.3	46,680,656	41,855	41,136,673	46,548,114	41,736
D0368	Paola	Miami	2,040.5	140,523,095	68,867	130,492,164	140,225,496	68,721
D0369	Burrton	Harvey	230.5	16,398,191	71,142	15,059,461	16,398,191	71,142
D0371	Montezuma	Gray	231.5	23,174,459	100,106	21,861,820	23,080,266	99,699
D0372	Silver Lake	Shawnee	710.1	33,249,140	46,823	30,383,724	33,249,140	46,823
D0373	Newton	Harvey	3,360.0	162,127,688	48,252	144,137,021	160,553,847	47,784
D0374	Sublette	Haskell	442.7	65,374,026	147,671	63,412,270	65,374,026	147,671
D0375	Circle	Butler	1,929.5	203,822,230	105,635	195,921,468	203,460,315	105,447
D0376	Sterling	Rice	493.0	32,248,302	65,412	29,621,107	30,820,034	62,515
D0377	Atchison Co Comm Schools	Atchison	486.0	65,162,668	134,080	60,966,734	62,750,928	129,117
D0378	Riley County	Riley	663.5	52,437,887	79,032	48,304,106	52,437,887	79,032
D0379	Clay Center	Clay	1,297.1	95,126,545	73,338	87,188,765	92,516,831	71,326
D0380	Vermillion	Marshall	536.5	45,387,796	84,600	42,701,280	45,387,796	84,600
D0381	Spearville	Ford	329.5	27,176,760	82,479	26,070,273	26,950,453	81,792
D0382	Pratt	Pratt	1,212.0	97,854,797	80,738	90,231,449	87,048,370	71,822
D0383	Manhattan-Ogden	Riley	6,540.1	680,447,366	104,042	642,909,459	663,965,736	101,522
D0384	Blue Valley	Riley	210.5	22,758,031	108,114	20,817,481	22,758,031	108,114
D0385	Andover	Butler	6,149.0	329,916,013	53,654	310,023,032	329,867,759	53,646
D0386	Madison-Virgil	Greenwood	223.0	15,961,380	71,576	14,498,237	15,936,814	71,466
D0387	Altoona-Midway	Wilson	171.5	32,128,111	187,336	30,440,741	32,128,111	187,336
D0388	Ellis	Ellis	426.8	32,320,021	75,726	29,709,925	31,092,312	72,850
D0389	Eureka	Greenwood	650.5	33,685,364	51,784	28,555,773	33,581,597	51,624
D0390	Hamilton	Greenwood	57.5	9,023,836	156,936	8,478,773	9,023,836	156,936
D0392	Osborne County	Osborne	271.6	28,525,857	105,029	26,275,569	27,852,714	102,550
D0393	Solomon	Dickinson	310.0	26,599,091	85,804	24,797,654	26,056,892	84,054
D0394	Rose Hill Public Schools	Butler	1,573.5	69,457,530	44,142	62,734,100	69,044,633	43,880
D0395	LaCrosse	Rush	289.0	29,360,496	101,593	26,935,741	28,819,835	99,723
D0396	Douglass Public Schools	Butler	659.8	29,665,927	44,962	26,590,737	29,380,295	44,529
D0397	Centre	Marion	540.7	25,388,825	46,955	23,935,253	25,246,883	46,693
D0398	Peabody-Burns	Marion	254.5	25,526,919	100,302	23,382,108	25,309,476	99,448
D0399	Paradise	Russell	113.0	24,981,193	221,073	24,200,222	24,909,444	220,438

About the Assessed Valuation Report

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 Total Valuation	2017-18 Total Valuation Per Pupil	2017-18 General Fund Valuation	2017-18 LOB/BI Valuation	2017-18 LOB/BI Valuation Per Pupil
D0400	Smoky Valley	McPherson	1,059.6	77,995,189	73,608	71,992,939	77,786,967	73,412
D0401	Chase-Raymond	Rice	165.5	22,347,104	135,028	21,589,379	21,081,549	127,381
D0402	Augusta	Butler	2,172.6	91,750,356	42,231	81,749,310	90,666,750	41,732
D0403	Otis-Bison	Rush	256.5	27,296,835	106,420	25,782,034	27,286,217	106,379
D0404	Riverton	Cherokee	732.5	34,201,001	46,691	30,741,114	34,201,001	46,691
D0405	Lyons	Rice	766.1	42,708,235	55,748	39,038,886	42,041,351	54,877
D0407	Russell County	Russell	846.5	69,890,807	82,564	64,091,912	68,325,795	80,716
D0408	Marion-Florence	Marion	516.7	34,105,383	66,006	30,162,229	33,192,865	64,240
D0409	Atchison Public Schools	Atchison	1,690.0	90,318,184	53,443	80,916,184	83,548,341	49,437
D0410	Durham-Hillsboro-Lehigh	Marion	583.3	40,086,767	68,724	36,435,864	39,019,458	66,894
D0411	Goessel	Marion	294.1	15,446,357	52,521	14,052,836	15,208,345	51,711
D0412	Hoxie Community Schools	Sheridan	400.5	49,039,108	122,445	46,754,073	47,314,200	118,138
D0413	Chanute Public Schools	Neosho	1,833.7	85,928,886	46,861	76,122,138	85,657,752	46,713
D0415	Hiawatha	Brown	915.4	112,912,420	123,348	107,451,310	111,543,608	121,852
D0416	Louisburg	Miami	1,717.4	122,815,471	71,512	114,894,717	122,815,471	71,512
D0417	Morris County	Morris	755.5	62,095,106	82,191	55,533,867	62,095,106	82,191
D0418	McPherson	McPherson	2,406.0	225,499,671	93,724	213,147,654	225,499,671	93,724
D0419	Canton-Galva	McPherson	338.9	33,843,202	99,862	31,284,080	33,843,202	99,862
D0420	Osage City	Osage	672.8	29,803,501	44,298	26,404,653	29,376,758	43,663
D0421	Lyndon	Osage	434.0	22,243,837	51,253	19,559,552	22,026,015	50,751
D0422	Kiowa County	Kiowa	424.8	60,120,959	141,528	58,547,594	57,958,530	136,437
D0423	Moundridge	McPherson	402.0	50,215,152	124,913	47,319,550	50,215,152	124,913
D0426	Pike Valley	Republic	204.5	22,941,313	112,182	21,702,855	22,621,265	110,617
D0428	Great Bend	Barton	2,858.3	157,042,151	54,943	141,122,449	154,236,723	53,961
D0429	Troy Public Schools	Doniphan	334.5	25,947,549	77,571	24,152,970	25,107,625	75,060
D0430	South Brown County	Brown	564.5	35,037,549	62,068	32,149,684	34,736,541	61,535
D0431	Hoisington	Barton	716.3	39,823,113	55,596	36,159,949	39,704,659	55,430
D0432	Victoria	Ellis	287.0	29,085,914	101,345	27,175,646	29,085,914	101,345
D0434	Santa Fe Trail	Osage	1,007.4	51,539,861	51,161	45,866,707	51,474,163	51,096
D0435	Abilene	Dickinson	1,526.8	83,886,839	54,943	76,074,412	82,902,609	54,298
D0436	Caney Valley	Montgomery	777.0	49,743,675	64,020	45,702,967	49,646,448	63,895
D0437	Auburn Washburn	Shawnee	6,255.3	488,619,361	78,113	460,493,633	488,619,361	78,113
D0438	Skyline Schools	Pratt	396.5	36,019,167	90,843	34,841,787	34,162,839	86,161
D0439	Sedgwick Public Schools	Harvey	475.5	18,595,341	39,107	16,849,349	18,577,882	39,070
D0440	Halstead	Harvey	765.5	45,007,750	58,795	40,962,356	44,995,109	58,779
D0443	Dodge City	Ford	6,804.9	225,024,142	33,068	205,360,310	221,788,728	32,593
D0444	Little River	Rice	290.5	56,261,374	193,671	54,874,431	55,943,891	192,578
D0445	Coffeyville	Montgomery	1,755.8	139,019,679	79,177	127,380,673	138,973,574	79,151
D0446	Independence	Montgomery	1,998.1	113,750,519	56,929	101,986,620	112,967,728	56,538
D0447	Cherryvale	Montgomery	803.5	24,631,532	30,655	20,770,170	24,337,541	30,289
D0448	Inman	McPherson	423.5	41,633,323	98,308	39,480,830	41,624,952	98,288
D0449	Easton	Leavenworth	624.3	38,377,863	61,473	35,245,480	38,377,863	61,473
D0450	Shawnee Heights	Shawnee	3,497.6	195,116,997	55,786	177,855,018	195,116,997	55,786
D0452	Stanton County	Stanton	424.5	51,203,376	120,620	51,004,561	51,203,376	120,620
D0453	Leavenworth	Leavenworth	3,748.4	191,546,252	51,101	170,152,672	187,156,109	49,930
D0454	Burlingame Public School	Osage	287.5	12,532,001	43,590	10,850,745	12,508,993	43,510
D0456	Marais Des Cygnes Valley	Osage	210.5	18,448,146	87,640	16,877,997	18,354,252	87,194
D0457	Garden City	Finney	7,327.7	363,692,885	49,633	341,767,264	350,711,065	47,861
D0458	Basehor-Linwood	Leavenworth	2,616.4	151,094,303	57,749	139,877,821	150,961,355	57,698
D0459	Bucklin	Ford	232.9	29,773,234	127,837	28,405,509	29,672,864	127,406
D0460	Hesston	Harvey	808.1	45,946,490	56,857	42,916,357	45,902,669	56,803
D0461	Neodesha	Wilson	680.0	33,054,156	48,609	29,732,201	33,054,156	48,609
D0462	Central	Cowley	305.5	16,435,468	53,799	14,550,578	16,435,468	53,799
D0463	Udall	Cowley	316.0	24,140,595	76,394	22,191,892	24,127,113	76,352
D0464	Tonganoxie	Leavenworth	1,969.7	107,904,196	54,782	99,146,092	107,898,352	54,779
D0465	Winfield	Cowley	2,160.0	114,173,303	52,858	101,836,134	112,995,799	52,313
D0466	Scott County	Scott	976.7	89,119,562	91,246	84,480,397	87,951,362	90,050
D0467	Leoti	Wichita	394.5	51,427,400	130,361	49,366,232	50,486,783	127,977
D0468	Healy Public Schools	Lane	57.0	10,510,635	184,397	10,165,528	10,485,242	183,952
D0469	Lansing	Leavenworth	2,657.0	128,192,923	48,247	118,420,234	126,915,738	47,767
D0470	Arkansas City	Cowley	2,804.5	95,347,260	33,998	81,437,273	94,061,066	33,539
D0471	Dexter	Cowley	166.0	8,338,360	50,231	7,717,946	8,338,360	50,231
D0473	Chapman	Dickinson	1,062.5	81,402,045	76,614	75,746,236	81,185,365	76,410

KANSAS STATE DEPARTMENT OF EDUCATION
ASSESSED VALUATION REPORT FOR 2017-2018

About the Assessed Valuation Report

USD	USD Name	County Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 Total Valuation	2017-18 Total Valuation Per Pupil	2017-18 General Fund Valuation	2017-18 LOB/BI Valuation	2017-18 LOB/BI Valuation Per Pupil
D0474	Haviland	Kiowa	106.5	19,323,771	181,444	18,627,376	18,986,805	178,280
D0475	Geary County Schools	Geary	7,631.3	224,261,565	29,387	203,521,683	214,991,964	28,172
D0476	Copeland	Gray	102.0	20,712,282	203,062	20,030,399	20,701,261	202,954
D0477	Ingalls	Gray	238.5	23,164,611	97,126	22,422,585	23,164,611	97,126
D0479	Crest	Anderson	219.5	18,547,756	84,500	17,195,291	18,547,756	84,500
D0480	Liberal	Seward	4,851.0	199,594,899	41,145	186,099,409	199,075,730	41,038
D0481	Rural Vista	Dickinson	255.5	33,026,269	129,261	30,806,877	33,026,269	129,261
D0482	Dighton	Lane	238.0	32,429,888	136,260	30,854,715	32,429,888	136,260
D0483	Kismet-Plains	Seward	632.5	70,707,129	111,790	68,373,829	70,510,988	111,480
D0484	Fredonia	Wilson	692.7	41,235,667	59,529	36,335,656	41,165,578	59,428
D0487	Herington	Dickinson	479.3	20,905,375	43,616	18,070,712	20,750,894	43,294
D0489	Hays	Ellis	3,077.3	314,747,859	102,281	295,721,393	314,131,683	102,080
D0490	El Dorado	Butler	1,886.1	170,217,070	90,248	159,152,643	168,640,060	89,412
D0491	Eudora	Douglas	1,733.9	63,318,616	36,518	57,598,041	63,318,616	36,518
D0492	Flinthills	Butler	265.2	19,466,395	73,403	18,054,269	19,466,395	73,403
D0493	Columbus	Cherokee	936.0	67,537,499	72,155	60,737,595	67,537,499	72,155
D0494	Syracuse	Hamilton	559.0	39,857,531	71,301	37,622,618	39,851,872	71,291
D0495	Ft Larned	Pawnee	867.0	57,647,167	66,490	52,016,076	56,620,035	65,306
D0496	Pawnee Heights	Pawnee	148.0	17,043,044	115,156	16,335,432	16,916,241	114,299
D0497	Lawrence	Douglas	11,834.1	1,138,164,961	96,177	1,078,061,594	1,127,042,589	95,237
D0498	Valley Heights	Marshall	400.0	24,962,043	62,405	22,844,519	24,728,459	61,821
D0499	Galena	Cherokee	836.5	23,239,240	27,782	20,208,842	23,239,240	27,782
D0500	Kansas City	Wyandotte	21,896.2	733,339,244	33,492	651,059,372	710,770,386	32,461
D0501	Topeka Public Schools	Shawnee	13,099.8	634,924,941	48,468	559,780,720	615,743,328	47,004
D0502	Lewis	Edwards	125.5	19,739,653	157,288	19,081,592	19,739,653	157,288
D0503	Parsons	Labette	1,228.5	53,777,140	43,775	45,016,415	53,178,451	43,287
D0504	Oswego	Labette	479.0	12,542,237	26,184	10,595,211	12,478,038	26,050
D0505	Chetopa-St. Paul	Labette	414.5	16,098,018	38,837	13,684,839	16,036,872	38,690
D0506	Labette County	Labette	1,561.1	54,985,041	35,222	48,018,923	54,971,832	35,214
D0507	Satanta	Haskell	277.5	56,406,784	203,268	55,092,218	56,406,784	203,268
D0508	Baxter Springs	Cherokee	957.9	26,038,468	27,183	21,820,398	26,023,996	27,168
D0509	South Haven	Sumner	187.4	9,988,765	53,302	9,180,836	9,710,487	51,817
D0511	Attica	Harper	176.5	10,873,705	61,607	10,007,652	10,612,099	60,125
D0512	Shawnee Mission Pub Sch	Johnson	27,024.5	3,634,217,615	134,479	3,463,619,299	3,484,616,817	128,943
Total			478,347.0	34,754,265,421	72,655	32,466,168,885	34,257,125,562	71,616

Appendix 36:
Local Mills Needed for Mandatory 15% LOB

The chart is a demonstrative exhibit created with data that is publicly available at: (1) http://datacentral.ksde.org/school_finance_reports.aspx, attached as Appendix 35 and (2) the 2017-18 Legal Max, attached as Appendix 37, and publicly available at: http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies. It is appropriate for this Court to take judicial notice of appendix 36, which is created from publicly available information, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Local Mills Needed for Mandatory 15% LOB

Legend:
- ■ Local Mills Needed with 81.2 Percentile Equalization
- ■ Local Mills Needed with 100 Percentile Equalization

Y-axis: MILLS NEEDED (0 to 19)
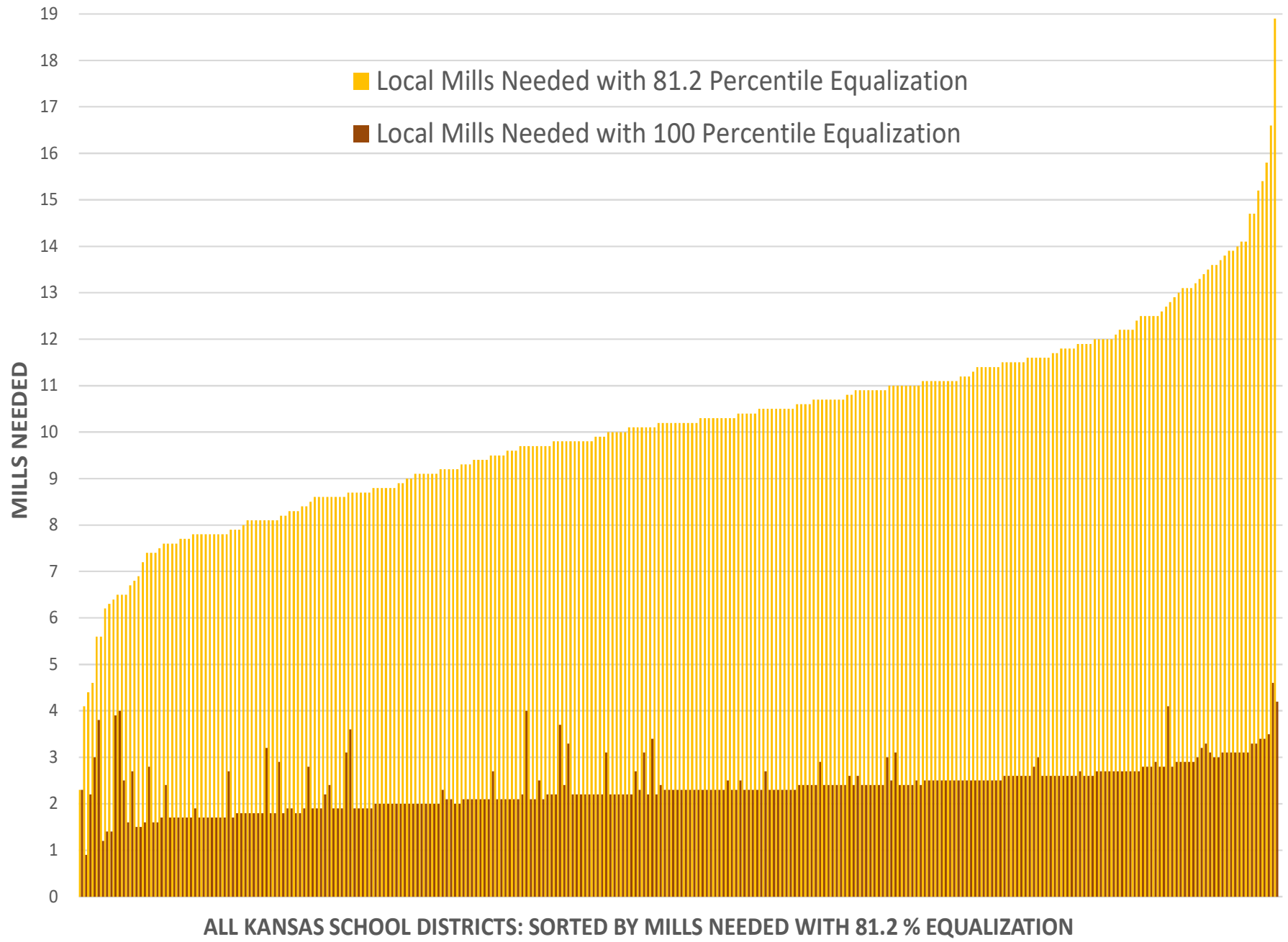
X-axis: ALL KANSAS SCHOOL DISTRICTS: SORTED BY MILLS NEEDED WITH 81.2 % EQUALIZATION

SFFF001150   991501

Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

		100 Percentile:	563,123
		81.2 Percentile:	125,272

Low:	2.3 / 0.9
Median:	10.2 / 2.4
High:	18.9 / 4.6

USD #	County	District Name	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 FTE Enrollment (incl VIRT)	KSDE 4/13/18 LegalMax Col 41 / 2017-18 LOB Base General Fund	Calculated (LOB Base x 15%) / 2017-18 Mandatory 15% LOB	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 LOB/BI Valuation Per Pupil	Calculated (1- LOB Val per pupil / 125,272) / 2017-18 LOB Aid Rate at 81.2 Percentile	Calculated (1- LOB val per pupil / 563,123) / 2017-18 LOB Aid Rate at 100 Percentile	Calculated (15% LOB x Aid Rate) / 2017-18 LOB Aid Needed at 81.2 Percentile	Calculated (15% LOB x Aid Rate) / 2017-18 LOB Aid Needed at 100 Percentile	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 LOB/BI Valuation	Calculated (LOB Valuation / 1000) / 2017-18 What a Mill Raises	Calculated (15% LOB - LOB Aid) / 2017-18 Local Funding Needed with 81.2 Percentile Equalization	Calculated (15% LOB - LOB Aid) / 2017-18 Local Funding Needed with 100 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) / 2017-18 Local Mills Needed with 81.2 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) / 2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479		
244	Coffey	Burlington	853.5	7,373,540	1,106,031	563,123	-	-	-	-	480,625,803	480,626	1,106,031	1,106,031	2.3	2.3
218	Morton	Elkhart	1,200.3	4,128,714	619,307	34,218	0.7269	0.9392	450,174	581,653	41,071,645	41,072	169,133	37,654	4.1	0.9
321	Pottawatomie	Kaw Valley	1,114.0	9,140,242	1,371,036	281,737	-	0.4997	-	685,107	313,855,041	313,855	1,371,036	685,929	4.4	2.2
332	Kingman	Cunningham	158.5	1,783,072	267,461	367,786	-	0.3469	-	92,782	58,294,007	58,294	267,461	174,679	4.6	3.0
275	Logan	Triplains	62.5	879,920	131,988	375,593	-	0.3330	-	43,952	23,474,559	23,475	131,988	88,036	5.6	3.8
397	Marion	Centre	540.7	2,534,770	380,216	46,693	0.6273	0.9171	238,509	348,696	25,246,883	25,247	141,707	31,520	5.6	1.2
385	Butler	Andover	6,149.0	31,761,353	4,764,203	53,646	0.5718	0.9047	2,724,171	4,310,174	329,867,759	329,868	2,040,032	454,029	6.2	1.4
230	Johnson	Spring Hill	3,931.4	20,552,717	3,082,908	51,779	0.5867	0.9081	1,808,742	2,799,589	203,565,777	203,566	1,274,166	283,319	6.3	1.4
291	Gove	Grinnell Public Schools	69.5	1,025,876	153,881	348,370	-	0.3814	-	58,690	24,211,740	24,212	153,881	95,191	6.4	3.9
106	Ness	Western Plains	97.5	1,464,667	219,700	345,072	-	0.3872	-	85,068	33,644,475	33,644	219,700	134,632	6.5	4.0
362	Linn	Prairie View	881.8	8,166,069	1,224,910	212,792	-	0.6221	-	762,017	187,639,680	187,640	1,224,910	462,893	6.5	2.5
422	Kiowa	Kiowa County	424.8	2,518,167	377,725	136,437	-	0.7577	-	286,202	57,958,530	57,959	377,725	91,523	6.5	1.6
251	Lyon	North Lyon County	381.1	3,928,488	589,273	232,416	-	0.5873	-	346,080	88,573,876	88,574	589,273	243,193	6.7	2.7
458	Leavenworth	Basehor-Linwood	2,616.4	14,916,569	2,237,485	57,698	0.5394	0.8975	1,206,899	2,008,143	150,961,355	150,961	1,030,586	229,342	6.8	1.5
207	Leavenworth	Ft Leavenworth	1,857.0	10,703,262	1,605,489	1,094	0.9913	0.9981	1,591,521	1,602,439	2,031,798	2,032	13,968	3,050	6.9	1.5
266	Sedgwick	Maize	7,312.9	44,082,370	6,612,356	58,177	0.5356	0.8967	3,541,578	5,929,300	425,441,039	425,441	3,070,778	683,056	7.2	1.6
111	Doniphan	Doniphan West Schools	316.0	3,303,550	495,533	211,116	-	0.6251	-	309,758	66,712,766	66,713	495,533	185,775	7.4	2.8
232	Johnson	De Soto	7,219.4	44,710,327	6,706,549	69,229	0.4474	0.8771	3,000,510	5,882,314	499,794,865	499,795	3,706,039	824,235	7.4	1.6
416	Miami	Louisburg	1,717.4	10,556,142	1,583,421	71,512	0.4291	0.8730	679,446	1,382,327	122,815,471	122,815	903,975	201,094	7.4	1.6
469	Leavenworth	Lansing	2,657.0	16,706,499	2,505,975	47,767	0.6187	0.9152	1,550,447	2,293,468	126,915,738	126,916	955,528	212,507	7.5	1.7
112	Ellsworth	Central Plains	504.2	4,601,705	690,256	179,391	-	0.6814	-	470,340	90,449,021	90,449	690,256	219,916	7.6	2.4
375	Butler	Circle	1,929.5	12,180,522	1,827,078	105,447	0.1583	0.8127	289,226	1,484,866	203,460,315	203,460	1,537,852	342,212	7.6	1.7
464	Leavenworth	Tonganoxie	1,969.7	12,582,439	1,887,366	54,779	0.5627	0.9027	1,062,021	1,703,725	107,898,352	107,898	825,345	183,641	7.6	1.7
491	Douglas	Eudora	1,733.9	11,032,912	1,654,937	36,518	0.7085	0.9352	1,172,523	1,547,697	63,318,616	63,319	482,414	107,240	7.6	1.7
203	Wyandotte	Piper-Kansas City	2,269.4	14,639,280	2,195,892	82,311	0.3429	0.8538	752,971	1,874,853	186,796,995	186,797	1,442,921	321,039	7.7	1.7
402	Butler	Augusta	2,172.6	13,992,214	2,098,832	41,732	0.6669	0.9259	1,399,711	1,943,309	90,666,750	90,667	699,121	155,523	7.7	1.7
497	Douglas	Lawrence	11,834.1	76,347,197	11,452,080	95,237	0.2398	0.8309	2,746,209	9,515,533	1,127,042,589	1,127,043	8,705,871	1,936,547	7.7	1.7
229	Johnson	Blue Valley	22,339.5	156,060,212	23,409,032	134,478	-	0.7612	-	17,818,955	3,004,161,367	3,004,161	23,409,032	5,590,077	7.8	1.9
258	Allen	Humboldt	801.0	5,194,709	779,206	68,783	0.4509	0.8779	351,344	684,065	55,095,575	55,096	427,862	95,141	7.8	1.7
260	Sedgwick	Derby	6,921.1	45,080,416	6,762,062	60,073	0.5205	0.8933	3,519,653	6,040,550	415,768,268	415,768	3,242,409	721,512	7.8	1.7
262	Sedgwick	Valley Center Pub Sch	2,906.3	18,907,559	2,836,134	44,887	0.6417	0.9203	1,819,947	2,610,094	130,454,853	130,455	1,016,187	226,040	7.8	1.7
263	Sedgwick	Mulvane	1,747.5	11,428,745	1,714,312	66,449	0.4696	0.8820	805,041	1,512,023	116,119,250	116,119	909,271	202,289	7.8	1.7
265	Sedgwick	Goddard	5,653.7	36,608,067	5,491,210	46,582	0.6282	0.9173	3,449,578	5,037,087	263,358,544	263,359	2,041,632	454,123	7.8	1.7
267	Sedgwick	Renwick	1,833.1	11,945,058	1,791,759	67,738	0.4593	0.8797	822,955	1,576,210	124,171,227	124,171	968,804	215,549	7.8	1.7
394	Butler	Rose Hill Public Schools	1,573.5	10,210,160	1,531,524	43,880	0.6497	0.9221	995,031	1,412,218	69,044,633	69,045	536,493	119,306	7.8	1.7
444	Rice	Little River	290.5	2,899,922	434,988	192,578	-	0.6580	-	286,222	55,943,891	55,944	434,988	148,766	7.8	2.7
383	Riley	Manhattan-Ogden	6,540.1	42,934,273	6,440,141	101,522	0.1896	0.8197	1,221,051	5,278,984	663,965,736	663,966	5,219,090	1,161,157	7.9	1.7
437	Shawnee	Auburn Washburn	6,255.3	41,158,192	6,173,729	78,113	0.3765	0.8613	2,324,409	5,317,433	488,619,361	488,619	3,849,320	856,296	7.9	1.8
489	Ellis	Hays	3,077.3	20,381,808	3,057,271	102,080	0.1851	0.8187	565,901	2,502,988	314,131,683	314,132	2,491,370	554,283	7.9	1.8
231	Johnson	Gardner Edgerton	5,902.5	39,537,649	5,930,647	50,575	0.5963	0.9102	3,536,445	5,398,075	298,516,132	298,516	2,394,202	532,572	8.0	1.8
313	Reno	Buhler	2,294.5	15,548,441	2,332,266	68,706	0.4515	0.8780	1,053,018	2,047,730	157,646,495	157,646	1,279,248	284,536	8.1	1.8

Data from:

KSDE FY2018 Legal Max dtd 4-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

Page 2

				100 Percentile: 563,123									**Low:** 2.3 / 0.9	
				81.2 Percentile: 125,272									**Median:** 10.2 / 2.4	
													High: 18.9 / 4.6	

USD #	County	District Name	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 FTE Enrollment (incl VIRT)	KSDE 4/13/18 LegalMax Col 41 — 2017-18 LOB Base General Fund	Calculated (LOB Base x 15%) — 2017-18 Mandatory 15% LOB	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 LOB/BI Valuation Per Pupil	Calculated (1- LOB Val per pupil / 125,272) — 2017-18 LOB Aid Rate at 81.2 Percentile	Calculated (1- LOB val per pupil / 563,123) — 2017-18 LOB Aid Rate at 100 Percentile	Calculated (15% LOB x Aid Rate) — 2017-18 LOB Aid Needed at 81.2 Percentile	Calculated (15% LOB x Aid Rate) — 2017-18 LOB Aid Needed at 100 Percentile	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 LOB/BI Valuation	Calculated (LOB Valuation / 1000) — 2017-18 What a Mill Raises	Calculated (15% LOB - LOB Aid) — 2017-18 Local Funding Needed with 81.2 Percentile Equalization	Calculated (15% LOB - LOB Aid) — 2017-18 Local Funding Needed with 100 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) — 2017-18 Local Mills Needed with 81.2 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) — 2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479		
320	Pottawatomie	Wamego	1,524.5	10,300,267	1,545,040	59,062	0.5285	0.8951	816,554	1,382,965	90,040,601	90,041	728,486	162,075	8.1	1.8
345	Shawnee	Seaman	3,913.2	26,387,975	3,958,196	62,290	0.5028	0.8894	1,990,181	3,520,420	243,754,415	243,754	1,968,015	437,776	8.1	1.8
358	Sumner	Oxford	432.4	2,932,436	439,865	41,368	0.6698	0.9265	294,622	407,535	17,887,625	17,888	145,243	32,330	8.1	1.8
399	Russell	Paradise	113.0	1,343,664	201,550	220,438	-	0.6085	-	122,643	24,909,444	24,909	201,550	78,907	8.1	3.2
400	McPherson	Smoky Valley	1,059.6	7,207,265	1,081,090	73,412	0.4140	0.8696	447,571	940,116	77,786,967	77,787	633,519	140,974	8.1	1.8
450	Shawnee	Shawnee Heights	3,497.6	23,734,889	3,560,233	55,786	0.5547	0.9009	1,974,861	3,207,414	195,116,997	195,117	1,585,372	352,819	8.1	1.8
507	Haskell	Satanta	277.5	3,063,788	459,568	203,268	-	0.6390	-	293,664	56,406,784	56,407	459,568	165,904	8.1	2.9
368	Miami	Paola	2,040.5	13,890,859	2,083,629	68,721	0.4514	0.8780	940,550	1,829,426	140,225,496	140,225	1,143,079	254,203	8.2	1.8
512	Johnson	Shawnee Mission Pub Sch	27,024.5	189,421,668	28,413,250	128,943	-	0.7710	-	21,906,616	3,484,616,817	3,484,617	28,413,250	6,506,634	8.2	1.9
261	Sedgwick	Haysville	5,635.1	39,285,770	5,892,866	25,833	0.7938	0.9541	4,677,757	5,622,383	145,572,562	145,573	1,215,109	270,483	8.3	1.9
373	Harvey	Newton	3,360.0	23,315,430	3,497,315	47,784	0.6186	0.9151	2,163,439	3,200,393	160,553,847	160,554	1,333,876	296,922	8.3	1.8
418	McPherson	McPherson	2,406.0	16,706,227	2,505,934	93,724	0.2518	0.8336	630,994	2,088,947	225,499,671	225,500	1,874,940	416,987	8.3	1.8
234	Bourbon	Fort Scott	1,863.4	13,096,090	1,964,414	42,453	0.6611	0.9246	1,298,674	1,816,297	79,106,177	79,106	665,740	148,117	8.4	1.9
255	Barber	South Barber	233.5	2,494,834	374,225	189,932	-	0.6627	-	247,999	44,349,069	44,349	374,225	126,226	8.4	2.8
435	Dickinson	Abilene	1,526.8	10,879,516	1,631,927	54,298	0.5666	0.9036	924,650	1,474,609	82,902,609	82,903	707,277	157,318	8.5	1.9
204	Wyandotte	Bonner Springs	2,705.2	19,421,652	2,913,248	64,644	0.4840	0.8852	1,410,012	2,578,807	174,875,587	174,876	1,503,236	334,441	8.6	1.9
214	Grant	Ulysses	1,688.3	12,147,950	1,822,193	88,699	0.2919	0.8425	531,898	1,535,198	149,750,658	149,751	1,290,295	286,995	8.6	1.9
226	Meade	Meade	416.6	3,468,346	520,252	145,127	-	0.7423	-	386,183	60,460,011	60,460	520,252	134,069	8.6	2.2
294	Decatur	Oberlin	342.0	3,032,587	454,888	154,734	-	0.7252	-	329,885	52,918,956	52,919	454,888	125,003	8.6	2.4
348	Douglas	Baldwin City	1,357.1	9,736,301	1,460,445	62,373	0.5021	0.8892	733,289	1,298,628	84,646,019	84,646	727,156	161,817	8.6	1.9
446	Montgomery	Independence	1,998.1	14,381,150	2,157,173	56,538	0.5487	0.8996	1,183,641	1,940,593	112,967,728	112,968	973,532	216,580	8.6	1.9
453	Leavenworth	Leavenworth	3,748.4	26,973,603	4,046,040	49,930	0.6014	0.9113	2,433,288	3,687,156	187,156,109	187,156	1,612,752	358,884	8.6	1.9
476	Gray	Copeland	102.0	1,192,322	178,848	202,954	-	0.6396	-	114,391	20,701,261	20,701	178,848	64,457	8.6	3.1
103	Cheyenne	Cheylin	128.5	1,729,876	259,481	231,255	-	0.5893	-	152,912	29,716,316	29,716	259,481	106,569	8.7	3.6
233	Johnson	Olathe	29,113.1	210,588,657	31,588,299	76,087	0.3926	0.8649	12,401,566	27,320,720	2,215,124,376	2,215,124	19,186,733	4,267,579	8.7	1.9
250	Crawford	Pittsburg	3,059.7	22,139,016	3,320,852	49,118	0.6079	0.9128	2,018,746	3,031,274	150,286,963	150,287	1,302,106	289,578	8.7	1.9
305	Saline	Salina	7,269.5	53,084,793	7,962,719	62,599	0.5003	0.8888	3,983,748	7,077,265	455,064,648	455,065	3,978,971	885,454	8.7	1.9
460	Harvey	Hesston	808.1	5,875,504	881,326	56,803	0.5466	0.8991	481,733	792,400	45,902,669	45,903	399,593	88,926	8.7	1.9
490	Butler	El Dorado	1,886.1	13,652,141	2,047,821	89,412	0.2863	0.8412	586,291	1,722,627	168,640,060	168,640	1,461,530	325,194	8.7	1.9
249	Crawford	Frontenac Public Schools	964.3	7,101,745	1,065,262	27,347	0.7817	0.9514	832,715	1,013,490	26,370,674	26,371	232,547	51,772	8.8	1.9
253	Lyon	Emporia	4,501.6	33,180,121	4,977,018	40,619	0.6758	0.9279	3,363,469	4,618,175	182,848,460	182,848	1,613,549	358,843	8.8	2.0
264	Sedgwick	Clearwater	1,125.5	8,259,088	1,238,863	53,904	0.5697	0.9043	705,780	1,120,304	60,669,183	60,669	533,083	118,559	8.8	2.0
323	Pottawatomie	Rock Creek	1,060.0	7,808,705	1,171,306	54,308	0.5665	0.9036	663,545	1,058,392	57,566,440	57,566	507,761	112,914	8.8	2.0
382	Pratt	Pratt	1,212.0	8,897,782	1,334,667	71,822	0.4267	0.8725	569,502	1,164,497	87,048,370	87,048	765,165	170,170	8.8	2.0
475	Geary	Geary County Schools	7,631.3	56,145,969	8,421,895	28,172	0.7751	0.9500	6,527,811	8,000,800	214,991,964	214,992	1,894,084	421,095	8.8	2.0
290	Franklin	Ottawa	2,367.4	17,574,951	2,636,243	51,651	0.5877	0.9083	1,549,320	2,394,500	122,277,933	122,278	1,086,923	241,743	8.9	2.0
465	Cowley	Winfield	2,160.0	16,042,622	2,406,393	52,313	0.5824	0.9071	1,401,483	2,182,839	112,995,799	112,996	1,004,910	223,554	8.9	2.0
372	Shawnee	Silver Lake	710.1	5,344,150	801,623	46,823	0.6262	0.9169	501,976	735,008	33,249,140	33,249	299,647	66,615	9.0	2.0
409	Atchison	Atchison Public Schools	1,690.0	12,697,253	1,904,588	49,437	0.6054	0.9122	1,153,038	1,737,365	83,548,341	83,548	751,550	167,223	9.0	2.0
202	Wyandotte	Turner-Kansas City	4,075.6	30,983,184	4,647,478	32,396	0.7414	0.9425	3,445,640	4,380,248	132,033,440	132,033	1,201,838	267,230	9.1	2.0
336	Jackson	Holton	1,154.0	8,779,379	1,316,907	41,289	0.6704	0.9267	882,854	1,220,378	47,647,782	47,648	434,053	96,529	9.1	2.0

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KSDE FY2018 Legal Max dtd 4-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

				100 Percentile:	563,123									**Low:**	2.3	0.9
				81.2 Percentile:	125,272									**Median:**	10.2	2.4
														High:	18.9	4.6

USD #	County	District Name	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 FTE Enrollment (incl VIRT)	KSDE 4/13/18 LegalMax Col 41 / 2017-18 LOB Base General Fund	Calculated (LOB Base x 15%) / 2017-18 Mandatory 15% LOB	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 LOB/BI Valuation Per Pupil	Calculated (1- LOB Val per pupil / 125,272) / 2017-18 LOB Aid Rate at 81.2 Percentile	Calculated (1- LOB val per pupil / 563,123) / 2017-18 LOB Aid Rate at 100 Percentile	Calculated (15% LOB x Aid Rate) / 2017-18 LOB Aid Needed at 81.2 Percentile	Calculated (15% LOB x Aid Rate) / 2017-18 LOB Aid Needed at 100 Percentile	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 LOB/BI Valuation	Calculated (LOB Valuation / 1000) / 2017-18 What a Mill Raises	Calculated (15% LOB - LOB Aid) / 2017-18 Local Funding Needed with 81.2 Percentile Equalization	Calculated (15% LOB - LOB Aid) / 2017-18 Local Funding Needed with 100 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) / 2017-18 Local Mills Needed with 81.2 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) / 2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479		
353	Sumner	Wellington	1,534.2	11,703,355	1,755,503	45,184	0.6393	0.9198	1,122,293	1,614,712	69,321,750	69,322	633,210	140,791	9.1	2.0
379	Clay	Clay Center	1,297.1	9,856,373	1,478,456	71,326	0.4306	0.8733	636,623	1,291,136	92,516,831	92,517	841,833	187,320	9.1	2.0
413	Neosho	Chanute Public Schools	1,833.7	13,915,327	2,087,299	46,713	0.6271	0.9170	1,308,945	1,914,053	85,657,752	85,658	778,354	173,246	9.1	2.0
428	Barton	Great Bend	2,858.3	21,831,580	3,274,737	53,961	0.5692	0.9042	1,863,980	2,961,017	154,236,723	154,237	1,410,757	313,720	9.1	2.0
115	Nemaha	Nemaha Central	564.2	4,822,977	723,447	138,929	-	0.7533		544,973	78,383,988	78,384	723,447	178,474	9.2	2.3
308	Reno	Hutchinson Public Schools	4,476.5	34,525,732	5,178,860	47,908	0.6176	0.9149	3,198,464	4,738,139	214,459,831	214,460	1,980,396	440,721	9.2	2.1
445	Montgomery	Coffeyville	1,755.8	13,558,945	2,033,842	79,151	0.3682	0.8594	748,861	1,747,884	138,973,574	138,974	1,284,981	285,958	9.2	2.1
466	Scott	Scott County	976.7	7,517,089	1,127,563	90,050	0.2812	0.8401	317,071	947,266	87,951,362	87,951	810,492	180,297	9.2	2.0
506	Labette	Labette County	1,561.1	11,937,766	1,790,665	35,214	0.7189	0.9375	1,287,309	1,678,748	54,971,832	54,972	503,356	111,917	9.2	2.0
333	Cloud	Concordia	1,088.7	8,442,304	1,266,346	57,260	0.5429	0.8983	687,499	1,137,559	62,339,053	62,339	578,847	128,787	9.3	2.1
363	Finney	Holcomb	965.5	7,516,860	1,127,529	123,895	0.0110	0.7800	12,403	879,473	119,620,222	119,620	1,115,126	248,056	9.3	2.1
457	Finney	Garden City	7,327.7	56,915,683	8,537,352	47,861	0.6179	0.9150	5,275,230	7,811,677	350,711,065	350,711	3,262,122	725,675	9.3	2.1
215	Kearny	Lakin	673.5	5,291,549	793,732	100,291	0.1994	0.8219	158,270	652,368	67,546,004	67,546	635,462	141,364	9.4	2.1
365	Anderson	Garnett	1,003.0	7,903,481	1,185,522	79,099	0.3686	0.8595	436,983	1,018,956	79,336,151	79,336	748,539	166,566	9.4	2.1
436	Montgomery	Caney Valley	777.0	6,112,939	916,941	63,895	0.4899	0.8865	449,209	812,868	49,646,448	49,646	467,732	104,073	9.4	2.1
500	Wyandotte	Kansas City	21,896.2	172,040,529	25,806,079	32,461	0.7409	0.9424	19,119,724	24,319,649	710,770,386	710,770	6,686,355	1,486,430	9.4	2.1
107	Jewell	Rock Hills	307.0	3,070,379	460,557	157,534	-	0.7202	-	331,693	48,363,027	48,363	460,557	128,864	9.5	2.7
259	Sedgwick	Wichita	48,653.7	384,979,811	57,746,972	55,671	0.5556	0.9011	32,084,218	52,035,796	2,708,624,043	2,708,624	25,662,754	5,711,176	9.5	2.1
315	Thomas	Colby Public Schools	893.6	7,117,640	1,067,646	98,146	0.2165	0.8257	231,145	881,555	87,702,861	87,703	836,501	186,091	9.5	2.1
470	Cowley	Arkansas City	2,804.5	22,152,029	3,322,804	33,539	0.7323	0.9404	2,433,289	3,124,765	94,061,066	94,061	889,515	198,039	9.5	2.1
289	Franklin	Wellsville	776.0	6,234,537	935,181	68,266	0.4551	0.8788	425,601	821,837	52,974,562	52,975	509,580	113,344	9.6	2.1
344	Linn	Pleasanton	361.5	2,906,128	435,919	47,064	0.6243	0.9164	272,144	399,476	17,013,458	17,013	163,775	36,443	9.6	2.1
473	Dickinson	Chapman	1,062.5	8,491,545	1,273,732	76,410	0.3900	0.8643	496,755	1,100,887	81,185,365	81,185	776,977	172,845	9.6	2.1
113	Nemaha	Prairie Hills	1,064.1	8,634,564	1,295,185	102,907	0.1785	0.8173	231,191	1,058,555	109,503,629	109,504	1,063,994	236,630	9.7	2.2
217	Morton	Rolla	115.0	1,707,064	256,060	230,635	-	0.5904	-	151,178	26,523,061	26,523	256,060	104,882	9.7	4.0
257	Allen	Iola	1,263.6	10,186,843	1,528,026	40,660	0.6754	0.9278	1,032,029	1,417,703	51,377,774	51,378	495,997	110,323	9.7	2.1
352	Sherman	Goodland	934.8	7,545,691	1,131,854	93,772	0.2515	0.8335	284,661	943,400	87,657,856	87,658	847,193	188,454	9.7	2.1
374	Haskell	Sublette	442.7	4,222,281	633,342	147,671	-	0.7378	-	467,280	65,374,026	65,374	633,342	166,062	9.7	2.5
407	Russell	Russell County	846.5	6,828,947	1,024,342	80,716	0.3557	0.8567	364,358	877,554	68,325,795	68,326	659,984	146,788	9.7	2.1
412	Sheridan	Hoxie Community Schools	400.5	3,256,717	488,508	118,138	0.0569	0.7902	27,796	386,019	47,314,200	47,314	460,712	102,489	9.7	2.2
440	Harvey	Halstead	765.5	6,225,784	933,868	58,779	0.5308	0.8956	495,697	836,372	44,995,109	44,995	438,171	97,496	9.7	2.2
248	Crawford	Girard	1,011.0	8,267,049	1,240,057	39,217	0.6869	0.9304	851,795	1,153,749	39,648,428	39,648	388,262	86,308	9.8	2.2
269	Rooks	Palco	96.6	1,336,620	200,493	212,032	-	0.6235	-	125,007	20,482,320	20,482	200,493	75,486	9.8	3.7
274	Logan	Oakley	395.3	3,612,111	541,817	140,391	-	0.7507	-	406,742	55,496,570	55,497	541,817	135,075	9.8	2.4
292	Gove	Wheatland	112.0	1,405,724	210,859	191,302	-	0.6603	-	139,230	21,425,827	21,426	210,859	71,629	9.8	3.3
327	Ellsworth	Ellsworth	645.0	5,292,600	793,890	75,606	0.3965	0.8657	314,777	687,271	48,765,678	48,766	479,113	106,619	9.8	2.2
364	Marshall	Marysville	739.4	6,081,829	912,274	124,617	0.0052	0.7787	4,744	710,388	92,142,150	92,142	907,530	201,886	9.8	2.2
417	Morris	Morris County	755.5	6,195,763	929,364	82,191	0.3439	0.8540	319,608	793,677	62,095,106	62,095	609,756	135,687	9.8	2.2
484	Wilson	Fredonia	692.7	5,672,266	850,840	59,428	0.5256	0.8945	447,202	761,076	41,165,578	41,166	403,638	89,764	9.8	2.2
499	Cherokee	Galena	836.5	6,831,951	1,024,793	27,782	0.7782	0.9507	797,494	974,271	23,239,240	23,239	227,299	50,522	9.8	2.2
501	Shawnee	Topeka Public Schools	13,099.8	107,461,572	16,119,236	47,004	0.6248	0.9165	10,071,299	14,773,280	615,743,328	615,743	6,047,937	1,345,956	9.8	2.2

Data from:
KSDE FY2018 Legal Max dtd 4-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies
KSDE Assessed Valuation Report for 2017-2018 http://datacentral.ksde.org/school_finance_reports.aspx

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Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

	100 Percentile:	**563,123**			**Low:**	2.3	0.9
	81.2 Percentile:	**125,272**			**Median:**	10.2	2.4
					High:	18.9	4.6

USD #	County	District Name	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 FTE Enrollment (incl VIRT)	KSDE 4/13/18 LegalMax Col 41 — 2017-18 LOB Base General Fund	Calculated (LOB Base x 15%) — 2017-18 Mandatory 15% LOB	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 LOB/BI Valuation Per Pupil	Calculated (1- LOB Val per pupil / 125,272) — 2017-18 LOB Aid Rate at 81.2 Percentile	Calculated (1- LOB val per pupil / 563,123) — 2017-18 LOB Aid Rate at 100 Percentile	Calculated (15% LOB x Aid Rate) — 2017-18 LOB Aid Needed at 81.2 Percentile	Calculated (15% LOB x Aid Rate) — 2017-18 LOB Aid Needed at 100 Percentile	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 LOB/BI Valuation	Calculated (LOB Valuation / 1000) — 2017-18 What a Mill Raises	Calculated (15% LOB - LOB Aid) — 2017-18 Local Funding Needed with 81.2 Percentile Equalization	Calculated (15% LOB - LOB Aid) — 2017-18 Local Funding Needed with 100 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) — 2017-18 Local Mills Needed with 81.2 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) — 2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479		
268	Sedgwick	Cheney	789.7	6,513,326	976,999	40,638	0.6756	0.9278	660,061	906,460	32,092,141	32,092	316,938	70,539	9.9	2.2
309	Reno	Nickerson	1,124.9	9,282,065	1,392,310	64,031	0.4889	0.8863	680,700	1,234,004	72,028,515	72,029	711,610	158,306	9.9	2.2
474	Kiowa	Haviland	106.5	1,257,060	188,559	178,280	-	0.6834	-	128,861	18,986,805	18,987	188,559	59,698	9.9	3.1
388	Ellis	Ellis	426.8	3,577,117	536,568	72,850	0.4185	0.8706	224,554	467,136	31,092,312	31,092	312,014	69,432	10.0	2.2
415	Brown	Hiawatha	915.4	7,635,617	1,145,343	121,852	0.0273	0.7836	31,268	897,491	111,543,608	111,544	1,114,075	247,852	10.0	2.2
439	Harvey	Sedgwick Public Schools	475.5	3,973,834	596,075	39,070	0.6881	0.9306	410,159	554,707	18,577,882	18,578	185,916	41,368	10.0	2.2
480	Seward	Liberal	4,851.0	40,460,584	6,069,088	41,038	0.6724	0.9271	4,080,855	5,626,651	199,075,730	199,076	1,988,233	442,437	10.0	2.2
503	Labette	Parsons	1,228.5	10,214,155	1,532,123	43,287	0.6545	0.9231	1,002,775	1,414,303	53,178,451	53,178	529,348	117,820	10.0	2.2
102	Gray	Cimmaron-Ensign	644.7	5,411,669	811,750	81,015	0.3533	0.8561	286,791	694,939	52,230,491	52,230	524,959	116,811	10.1	2.2
284	Chase	Chase County	320.8	3,250,654	487,598	150,722	-	0.7323	-	357,068	48,351,615	48,352	487,598	130,530	10.1	2.7
325	Phillips	Phillipsburg	619.0	5,246,121	786,918	51,711	0.5872	0.9082	462,078	714,679	32,009,142	32,009	324,840	72,239	10.1	2.3
351	Stafford	Macksville	228.0	2,622,626	393,394	170,584	-	0.6971	-	274,235	38,893,169	38,893	393,394	119,159	10.1	3.1
380	Marshall	Vermillion	536.5	4,515,310	677,297	84,600	0.3247	0.8498	219,918	575,567	45,387,796	45,388	457,379	101,730	10.1	2.2
387	Wilson	Altoona-Midway	171.5	2,165,436	324,815	187,336	-	0.6673	-	216,749	32,128,111	32,128	324,815	108,066	10.1	3.4
443	Ford	Dodge City	6,804.9	57,393,223	8,608,983	32,593	0.7398	0.9421	6,368,926	8,110,523	221,788,728	221,789	2,240,057	498,460	10.1	2.2
254	Barber	Barber County North	470.5	4,273,062	640,959	134,148	-	0.7618	-	488,283	63,116,647	63,117	640,959	152,676	10.2	2.4
270	Rooks	Plainville	361.0	3,069,751	460,463	91,827	0.2670	0.8369	122,944	385,361	33,149,718	33,150	337,519	75,102	10.2	2.3
312	Reno	Haven Public Schools	854.0	7,309,354	1,096,403	86,246	0.3115	0.8468	341,530	928,434	73,653,837	73,654	754,873	167,969	10.2	2.3
340	Jefferson	Jefferson West	848.2	7,211,414	1,081,712	47,596	0.6201	0.9155	670,770	990,307	40,370,577	40,371	410,942	91,405	10.2	2.3
420	Osage	Osage City	672.8	5,733,745	860,062	43,663	0.6515	0.9225	560,330	793,407	29,376,758	29,377	299,732	66,655	10.2	2.3
423	McPherson	Moundridge	402.0	3,433,927	515,089	124,913	0.0029	0.7782	1,494	400,842	50,215,152	50,215	513,595	114,247	10.2	2.3
434	Osage	Santa Fe Trail	1,007.4	8,550,879	1,282,632	51,096	0.5921	0.9093	759,446	1,166,297	51,474,163	51,474	523,186	116,335	10.2	2.3
447	Montgomery	Cherryvale	803.5	6,812,688	1,021,903	30,289	0.7582	0.9462	774,807	966,925	24,337,541	24,338	247,096	54,978	10.2	2.3
449	Leavenworth	Easton	624.3	5,327,392	799,109	61,473	0.5093	0.8908	406,986	711,846	38,377,863	38,378	392,123	87,263	10.2	2.3
504	Labette	Oswego	479.0	4,085,366	612,805	26,050	0.7921	0.9537	485,403	584,432	12,478,038	12,478	127,402	28,373	10.2	2.3
210	Stevens	Hugoton Public Schools	1,002.6	8,601,280	1,290,192	91,943	0.2661	0.8367	343,320	1,079,504	92,182,124	92,182	946,872	210,688	10.3	2.3
240	Ottawa	Twin Valley	591.1	5,079,594	761,939	59,210	0.5273	0.8949	401,770	681,859	34,999,273	34,999	360,169	80,080	10.3	2.3
306	Saline	Southeast Of Saline	658.0	5,651,893	847,784	112,738	0.1001	0.7998	84,863	678,058	74,181,512	74,182	762,921	169,726	10.3	2.3
357	Sumner	Belle Plaine	641.0	5,530,841	829,626	37,484	0.7008	0.9334	581,402	774,373	24,027,259	24,027	248,224	55,253	10.3	2.3
378	Riley	Riley County	663.5	5,702,941	855,441	79,032	0.3691	0.8597	315,743	735,423	52,437,887	52,438	539,698	120,018	10.3	2.3
404	Cherokee	Riverton	732.5	6,296,216	944,432	46,691	0.6273	0.9171	592,442	866,139	34,201,001	34,201	351,990	78,293	10.3	2.3
482	Lane	Dighton	238.0	2,218,916	332,837	136,260	-	0.7580	-	252,290	32,429,888	32,430	332,837	80,547	10.3	2.5
493	Cherokee	Columbus	936.0	8,074,923	1,211,238	72,155	0.4240	0.8719	513,565	1,056,078	67,537,499	67,537	697,673	155,160	10.3	2.3
508	Cherokee	Baxter Springs	957.9	8,227,766	1,234,165	27,168	0.7831	0.9518	966,475	1,174,678	26,023,996	26,024	267,690	59,487	10.3	2.3
200	Greeley	Greeley County Schools	258.1	2,449,016	367,352	137,496	-	0.7558	-	277,645	35,487,788	35,488	367,352	89,707	10.4	2.5
396	Butler	Douglass Public Schools	659.8	5,705,104	855,766	44,529	0.6445	0.9209	551,541	788,075	29,380,295	29,380	304,225	67,691	10.4	2.3
410	Marion	Durham-Hillsboro-Lehigh	583.3	5,069,120	760,368	66,894	0.4660	0.8812	354,331	670,036	39,019,458	39,019	406,037	90,332	10.4	2.3
429	Doniphan	Troy Public Schools	334.5	2,914,818	437,223	75,060	0.4008	0.8667	175,239	378,941	25,107,625	25,108	261,984	58,282	10.4	2.3
432	Ellis	Victoria	287.0	2,498,156	374,723	101,345	0.1910	0.8200	71,572	307,273	29,085,914	29,086	303,151	67,450	10.4	2.3
211	Norton	Norton Community Schools	675.1	5,941,139	891,171	77,377	0.3823	0.8626	340,695	768,724	52,237,217	52,237	550,476	122,447	10.5	2.3
241	Wallace	Wallace County Schools	200.0	2,012,042	301,806	143,660	-	0.7449	-	224,815	28,731,943	28,732	301,806	76,991	10.5	2.7

Data from:

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Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

		100 Percentile:	563,123								Low:	2.3	0.9
		81.2 Percentile:	125,272								Median:	10.2	2.4
											High:	18.9	4.6

USD #	County	District Name	2017-18 FTE Enrollment (incl VIRT)	2017-18 LOB Base General Fund	2017-18 Mandatory 15% LOB	2017-18 LOB/BI Valuation Per Pupil	2017-18 LOB Aid Rate at 81.2 Percentile	2017-18 LOB Aid Rate at 100 Percentile	2017-18 LOB Aid Needed at 81.2 Percentile	2017-18 LOB Aid Needed at 100 Percentile	2017-18 LOB/BI Valuation	2017-18 What a Mill Raises	2017-18 Local Funding Needed with 81.2 Percentile Equalization	2017-18 Local Funding Needed with 100 Percentile Equalization	2017-18 Local Mills Needed with 81.2 Percentile Equalization	2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479		
273	Mitchell	Beloit	761.2	6,674,597	1,001,190	87,689	0.3000	0.8443	300,357	845,305	66,749,168	66,749	700,833	155,885	10.5	2.3
331	Kingman	Kingman - Norwich	915.2	7,991,517	1,198,728	65,436	0.4776	0.8838	572,512	1,059,436	59,887,286	59,887	626,216	139,292	10.5	2.3
355	Barton	Ellinwood Public Schools	450.3	3,946,845	592,027	73,548	0.4129	0.8694	244,448	514,708	33,118,671	33,119	347,579	77,319	10.5	2.3
421	Osage	Lyndon	434.0	3,818,585	572,788	50,751	0.5949	0.9099	340,752	521,180	22,026,015	22,026	232,036	51,608	10.5	2.3
461	Wilson	Neodesha	680.0	5,942,475	891,371	48,609	0.6120	0.9137	545,519	814,446	33,054,156	33,054	345,852	76,925	10.5	2.3
487	Dickinson	Herington	479.3	4,183,879	627,582	43,294	0.6544	0.9231	410,690	579,321	20,750,894	20,751	216,892	48,261	10.5	2.3
494	Hamilton	Syracuse	559.0	4,892,743	733,911	71,291	0.4309	0.8734	316,242	640,998	39,851,872	39,852	417,669	92,913	10.5	2.3
239	Ottawa	North Ottawa County	606.0	5,382,642	807,396	67,446	0.4616	0.8802	372,694	710,670	40,872,240	40,872	434,702	96,726	10.6	2.4
335	Jackson	North Jackson	381.5	3,389,248	508,387	59,513	0.5249	0.8943	266,852	454,650	22,704,362	22,704	241,535	53,737	10.6	2.4
346	Linn	Jayhawk	580.3	5,140,016	771,002	98,466	0.2140	0.8251	164,994	636,154	57,140,105	57,140	606,008	134,848	10.6	2.4
448	McPherson	Inman	423.5	3,738,531	560,780	98,288	0.2154	0.8255	120,792	462,924	41,624,952	41,625	439,988	97,856	10.6	2.4
114	Doniphan	Riverside	624.0	5,593,075	838,961	56,234	0.5511	0.9001	462,351	755,149	35,090,325	35,090	376,610	83,812	10.7	2.4
209	Stevens	Moscow Public Schools	178.5	1,955,713	293,357	153,189	-	0.7280	-	213,564	27,344,305	27,344	293,357	79,793	10.7	2.9
281	Graham	Graham County	378.5	3,396,872	509,531	125,000	0.0022	0.7780	1,121	396,415	47,312,426	47,312	508,410	113,116	10.7	2.4
307	Saline	Ell-Saline	451.0	4,016,194	602,429	59,612	0.5241	0.8941	315,733	538,632	26,884,936	26,885	286,696	63,797	10.7	2.4
329	Wabaunsee	Mill Creek Valley	447.0	3,989,772	598,466	92,287	0.2633	0.8361	157,576	500,377	41,252,478	41,252	440,890	98,089	10.7	2.4
343	Jefferson	Perry Public Schools	733.0	6,575,973	986,396	88,952	0.2899	0.8420	285,956	830,545	65,201,534	65,202	700,440	155,851	10.7	2.4
381	Ford	Spearville	329.5	2,941,930	441,290	81,792	0.3471	0.8548	153,172	377,215	26,950,453	26,950	288,118	64,075	10.7	2.4
467	Wichita	Leoti	394.5	3,588,485	538,273	127,977	-	0.7727	-	415,924	50,486,783	50,487	538,273	122,349	10.7	2.4
303	Ness	Ness City	277.1	2,678,479	401,772	134,001	-	0.7620	-	306,150	37,131,576	37,132	401,772	95,622	10.8	2.6
376	Rice	Sterling	493.0	4,450,939	667,641	62,515	0.5010	0.8890	334,488	593,533	30,820,034	30,820	333,153	74,108	10.8	2.4
105	Rawlins	Rawlins County	325.5	3,128,179	469,227	132,235	-	0.7652	-	359,053	43,042,582	43,043	469,227	110,174	10.9	2.6
109	Republic	Republic County	512.0	4,668,383	700,257	106,562	0.1494	0.8108	104,618	567,768	54,559,799	54,560	595,639	132,489	10.9	2.4
206	Butler	Remington-Whitewater	510.2	4,633,123	694,968	94,341	0.2469	0.8325	171,588	578,561	48,132,964	48,133	523,380	116,407	10.9	2.4
227	Hodgeman	Hodgeman County Schools	297.0	2,711,128	406,669	119,347	0.0473	0.7881	19,235	320,496	35,446,177	35,446	387,434	86,173	10.9	2.4
243	Coffey	Lebo-Waverly	415.5	3,793,342	569,001	73,084	0.4166	0.8702	237,046	495,145	30,366,283	30,366	331,955	73,856	10.9	2.4
389	Greenwood	Eureka	650.5	5,930,486	889,573	51,624	0.5879	0.9083	522,980	807,999	33,581,597	33,582	366,593	81,574	10.9	2.4
408	Marion	Marion-Florence	516.2	4,685,164	702,775	64,240	0.4872	0.8859	342,392	622,588	33,192,865	33,193	360,383	80,187	10.9	2.4
502	Edwards	Lewis	125.5	1,436,029	215,404	157,288	-	0.7207	-	155,242	19,739,653	19,740	215,404	60,162	10.9	3.0
223	Washington	Barnes	368.8	3,398,030	509,705	123,726	0.0123	0.7803	6,269	397,723	45,630,231	45,630	503,436	111,982	11.0	2.5
314	Thomas	Brewster	131.0	1,518,009	227,701	157,738	-	0.7199	-	163,922	20,663,638	20,664	227,701	63,779	11.0	3.1
337	Jackson	Royal Valley	793.7	7,275,704	1,091,356	40,124	0.6797	0.9287	741,795	1,013,542	31,846,549	31,847	349,561	77,814	11.0	2.4
339	Jefferson	Jefferson County North	455.0	4,179,792	626,969	48,961	0.6092	0.9131	381,950	572,485	22,277,041	22,277	245,019	54,484	11.0	2.4
356	Sumner	Conway Springs	444.7	4,074,995	611,249	51,922	0.5855	0.9078	357,886	554,892	23,089,635	23,090	253,363	56,357	11.0	2.4
367	Miami	Osawatomie	1,115.3	10,237,136	1,535,570	41,736	0.6668	0.9259	1,023,918	1,421,784	46,548,114	46,548	511,652	113,786	11.0	2.4
371	Gray	Montezuma	231.5	2,133,497	320,025	99,699	0.2041	0.8230	65,317	263,381	23,080,266	23,080	254,708	56,644	11.0	2.5
431	Barton	Hoisington	716.3	6,572,501	985,875	55,430	0.5575	0.9016	549,625	888,865	39,704,659	39,705	436,250	97,010	11.0	2.4
208	Trego	Wakeeney	378.0	3,498,093	524,714	122,490	0.0222	0.7825	11,649	410,589	46,301,104	46,301	513,065	114,125	11.1	2.5
271	Rooks	Stockton	335.0	3,111,992	466,799	104,502	0.1658	0.8144	77,395	380,161	35,008,197	35,008	389,404	86,638	11.1	2.5
293	Gove	Quinter Public Schools	285.0	2,631,156	394,673	84,928	0.3221	0.8492	127,124	335,156	24,204,338	24,204	267,549	59,517	11.1	2.5
297	Cheyenne	St Francis Comm Sch	278.0	2,588,175	388,226	109,909	0.1226	0.8048	47,597	312,444	30,554,685	30,555	340,629	75,782	11.1	2.5

Data from:

KSDE FY2018 Legal Max dtd 4-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

KSDE Assessed Valuation Report for 2017-2018 http://datacentral.ksde.org/school_finance_reports.aspx

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991501

Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

		100 Percentile:	563,123							Low:	2.3	0.9
		81.2 Percentile:	125,272							Median:	10.2	2.4
										High:	18.9	4.6

USD #	County	District Name	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 FTE Enrollment (incl VIRT)	KSDE 4/13/18 LegalMax Col 41 / 2017-18 LOB Base General Fund	Calculated (LOB Base x 15%) / 2017-18 Mandatory 15% LOB	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 LOB/BI Valuation Per Pupil	Calculated (1- LOB Val per pupil / 125,272) / 2017-18 LOB Aid Rate at 81.2 Percentile	Calculated (1- LOB val per pupil / 563,123) / 2017-18 LOB Aid Rate at 100 Percentile	Calculated (15% LOB x Aid Rate) / 2017-18 LOB Aid Needed at 81.2 Percentile	Calculated (15% LOB x Aid Rate) / 2017-18 LOB Aid Needed at 100 Percentile	KSDE Assessed Valuation Report for 2017-2018 / 2017-18 LOB/BI Valuation	Calculated (LOB Valuation / 1000) / 2017-18 What a Mill Raises	Calculated (15% LOB - LOB Aid) / 2017-18 Local Funding Needed with 81.2 Percentile Equalization	Calculated (15% LOB - LOB Aid) / 2017-18 Local Funding Needed with 100 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) / 2017-18 Local Mills Needed with 81.2 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) / 2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479		
342	Jefferson	McLouth	474.2	4,383,770	657,566	66,978	0.4653	0.8811	305,965	579,381	31,760,860	31,761	351,601	78,185	11.1	2.5
361	Harper	Anthony-Harper	812.9	7,560,628	1,134,094	96,586	0.2290	0.8285	259,708	939,597	78,514,755	78,515	874,386	194,497	11.1	2.5
393	Dickinson	Solomon	310.0	2,886,430	432,965	84,054	0.3290	0.8507	142,445	368,323	26,056,892	26,057	290,520	64,642	11.1	2.5
438	Pratt	Skyline Schools	396.5	3,671,525	550,729	86,161	0.3122	0.8470	171,938	466,467	34,162,839	34,163	378,791	84,262	11.1	2.5
452	Stanton	Stanton County	424.5	3,931,440	589,716	120,620	0.0371	0.7858	21,878	463,399	51,203,376	51,203	567,838	126,317	11.1	2.5
322	Pottawatomie	Onaga-Havensville-Wheaton	295.5	2,758,864	413,830	80,401	0.3582	0.8572	148,234	354,735	23,758,414	23,758	265,596	59,095	11.2	2.5
411	Marion	Goessel	294.1	2,743,518	411,528	51,711	0.5872	0.9082	241,649	373,750	15,208,345	15,208	169,879	37,778	11.2	2.5
498	Marshall	Valley Heights	400.0	3,728,933	559,340	61,821	0.5065	0.8902	283,306	497,924	24,728,459	24,728	276,034	61,416	11.2	2.5
311	Reno	Pretty Prairie	260.1	2,464,828	369,724	76,733	0.3875	0.8637	143,268	319,331	19,958,379	19,958	226,456	50,393	11.3	2.5
235	Bourbon	Uniontown	437.0	4,144,071	621,611	37,438	0.7011	0.9335	435,811	580,274	16,360,478	16,360	185,800	41,337	11.4	2.5
237	Smith	Smith Center	396.0	3,760,465	564,070	100,711	0.1961	0.8212	110,614	463,214	39,881,525	39,882	453,456	100,856	11.4	2.5
287	Franklin	West Franklin	602.1	5,747,241	862,086	72,600	0.4205	0.8711	362,507	750,963	43,712,660	43,713	499,579	111,123	11.4	2.5
454	Osage	Burlingame Public School	287.5	2,726,595	408,989	43,510	0.6527	0.9227	266,947	377,374	12,508,993	12,509	142,042	31,615	11.4	2.5
477	Gray	Ingalls	238.5	2,267,073	340,061	97,126	0.2247	0.8275	76,412	281,400	23,164,611	23,165	263,649	58,661	11.4	2.5
495	Pawnee	Ft Larned	867.0	8,268,011	1,240,202	65,306	0.4787	0.8840	593,685	1,096,339	56,620,035	56,620	646,517	143,863	11.4	2.5
224	Washington	Clifton-Clyde	303.5	2,927,363	439,104	111,274	0.1117	0.8024	49,048	352,337	33,771,799	33,772	390,056	86,767	11.5	2.6
288	Franklin	Central Heights	546.0	5,248,220	787,233	48,946	0.6093	0.9131	479,661	718,822	26,724,251	26,724	307,572	68,411	11.5	2.6
366	Woodson	Woodson	467.5	4,479,118	671,868	68,374	0.4542	0.8786	305,162	590,303	31,964,716	31,965	366,706	81,565	11.5	2.6
403	Rush	Otis-Bison	256.5	2,462,824	369,424	106,379	0.1508	0.8111	55,709	299,640	27,286,217	27,286	313,715	69,784	11.5	2.6
459	Ford	Bucklin	232.9	2,265,572	339,836	127,406	-	0.7738	-	262,965	29,672,864	29,673	339,836	76,871	11.5	2.6
505	Labette	Chetopa-St. Paul	414.5	3,971,629	595,744	38,690	0.6912	0.9313	411,778	554,816	16,036,862	16,037	183,966	40,928	11.5	2.6
246	Crawford	Northeast	458.2	4,430,864	664,630	43,472	0.6530	0.9228	434,003	613,321	19,918,730	19,919	230,627	51,309	11.6	2.6
299	Lincoln	Sylvan Grove	244.2	2,551,042	382,656	134,625	-	0.7609	-	291,163	32,875,353	32,875	382,656	91,493	11.6	2.8
310	Reno	Fairfield	282.0	3,198,165	479,725	146,183	-	0.7404	-	355,188	41,223,551	41,224	479,725	124,537	11.6	3.0
395	Rush	LaCrosse	289.0	2,801,745	420,262	99,723	0.2039	0.8229	85,691	345,834	28,819,835	28,820	334,571	74,428	11.6	2.6
405	Rice	Lyons	766.1	7,436,831	1,115,525	54,877	0.5619	0.9025	626,813	1,006,761	42,041,351	42,041	488,712	108,764	11.6	2.6
463	Cowley	Udall	316.0	3,053,021	457,953	76,352	0.3905	0.8644	178,831	395,855	24,127,113	24,127	279,122	62,098	11.6	2.6
219	Clark	Minneola	236.5	2,307,386	346,108	108,913	0.1306	0.8066	45,202	279,171	25,758,027	25,758	300,906	66,937	11.7	2.6
252	Lyon	Southern Lyon County	466.2	4,542,564	681,385	80,259	0.3593	0.8575	244,822	584,288	37,416,745	37,417	436,563	97,097	11.7	2.6
101	Neosho	Erie-Galesburg	522.0	5,151,572	772,736	58,412	0.5337	0.8963	412,409	692,603	30,490,846	30,491	360,327	80,133	11.8	2.6
338	Jefferson	Valley Falls	362.0	3,572,942	535,941	52,203	0.5833	0.9073	312,614	486,259	18,897,570	18,898	223,327	49,682	11.8	2.6
462	Cowley	Central	305.5	3,020,805	453,121	53,799	0.5705	0.9045	258,506	409,848	16,435,468	16,435	194,615	43,273	11.8	2.6
471	Cowley	Dexter	166.0	1,629,590	244,439	50,231	0.5990	0.9108	146,419	222,635	8,338,360	8,338	98,020	21,804	11.8	2.6
205	Butler	Bluestem	471.7	4,699,982	704,997	76,681	0.3879	0.8638	273,468	608,976	36,170,508	36,171	431,529	96,021	11.9	2.7
298	Lincoln	Lincoln	344.0	3,413,582	512,037	110,122	0.1209	0.8044	61,905	411,883	37,882,137	37,882	450,132	100,154	11.9	2.6
360	Sumner	Caldwell	245.0	2,428,185	364,228	75,481	0.3975	0.8660	144,781	315,421	18,492,841	18,493	219,447	48,807	11.9	2.6
430	Brown	South Brown County	564.5	5,602,814	840,422	61,535	0.5088	0.8907	427,607	748,564	34,736,541	34,737	412,815	91,858	11.9	2.6
282	Elk	West Elk	355.5	3,576,116	536,417	60,474	0.5173	0.8926	277,489	478,806	21,498,406	21,498	258,928	57,611	12.0	2.7
300	Comanche	Comanche County	319.0	3,206,776	481,016	118,756	0.0520	0.7891	25,013	379,570	37,883,193	37,883	456,003	101,446	12.0	2.7
341	Jefferson	Oskaloosa Public Schools	575.9	5,757,454	863,618	47,357	0.6220	0.9159	537,170	790,988	27,272,643	27,273	326,448	72,630	12.0	2.7
419	McPherson	Canton-Galva	338.9	3,400,850	510,128	99,862	0.2028	0.8227	103,454	419,682	33,843,202	33,843	406,674	90,446	12.0	2.7

Data from:
KSDE FY2018 Legal Max dtd 4-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies
KSDE Assessed Valuation Report for 2017-2018 http://datacentral.ksde.org/school_finance_reports.aspx

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991501

Local Mills Needed for Mandatory 15% LOB - Calculated on 2017-18 Funding and AVPP

							100 Percentile:	**563,123**					**Low:**	**2.3**	**0.9**
							81.2 Percentile:	**125,272**					**Median:**	**10.2**	**2.4**
													High:	**18.9**	**4.6**

USD #	County	District Name	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 FTE Enrollment (incl VIRT)	KSDE 4/13/18 LegalMax Col 41 — 2017-18 LOB Base General Fund	Calculated (LOB Base x 15%) — 2017-18 Mandatory 15% LOB	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 LOB/BI Valuation Per Pupil	Calculated (1- LOB Val per pupil / 125,272) — 2017-18 LOB Aid Rate at 81.2 Percentile	Calculated (1- LOB val per pupil / 563,123) — 2017-18 LOB Aid Rate at 100 Percentile	Calculated (15% LOB x Aid Rate) — 2017-18 LOB Aid Needed at 81.2 Percentile	Calculated (15% LOB x Aid Rate) — 2017-18 LOB Aid Needed at 100 Percentile	KSDE Assessed Valuation Report for 2017-2018 — 2017-18 LOB/BI Valuation	Calculated (LOB Valuation / 1000) — 2017-18 What a Mill Raises	Calculated (15% LOB - LOB Aid) — 2017-18 Local Funding Needed with 81.2 Percentile Equalization	Calculated (15% LOB - LOB Aid) — 2017-18 Local Funding Needed with 100 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) — 2017-18 Local Mills Needed with 81.2 Percentile Equalization	Calculated (Local Funding / What a Mill Raises) — 2017-18 Local Mills Needed with 100 Percentile Equalization
		STATE TOTALS	478,347.0	3,608,392,278	541,258,853				242,593,313	471,470,374	34,257,125,562	34,257,127	298,665,540	69,788,479	
492	Butler	Flinthills	265.2	2,655,627	398,344	73,403	0.4141	0.8697	164,954	346,440	19,466,395	19,466	233,390	51,904	12.0	2.7
511	Harper	Attica	176.5	1,782,459	267,369	60,125	0.5200	0.8932	139,032	238,814	10,612,099	10,612	128,337	28,555	12.1	2.7
220	Clark	Ashland	210.5	2,144,198	321,630	98,924	0.2103	0.8243	67,639	265,120	20,823,595	20,824	253,991	56,510	12.2	2.7
272	Mitchell	Waconda	284.5	2,891,104	433,666	117,253	0.0640	0.7918	27,755	343,377	33,358,521	33,359	405,911	90,289	12.2	2.7
350	Stafford	St John-Hudson	309.5	3,145,768	471,865	118,544	0.0537	0.7895	25,339	372,537	36,689,239	36,689	446,526	99,328	12.2	2.7
392	Osborne	Osborne County	271.6	2,756,730	413,510	102,550	0.1814	0.8179	75,011	338,210	27,852,714	27,853	338,499	75,300	12.2	2.7
286	Chautauqua	Chautauqua Co Community	357.5	3,690,242	553,536	53,717	0.5712	0.9046	316,180	500,729	19,203,788	19,204	237,356	52,807	12.4	2.7
108	Washington	Washington Co. Schools	329.2	3,446,626	516,994	114,096	0.0892	0.7974	46,116	412,251	37,560,334	37,560	470,878	104,743	12.5	2.8
247	Crawford	Cherokee	492.0	5,151,130	772,670	69,692	0.4437	0.8762	342,834	677,013	34,288,291	34,288	429,836	95,657	12.5	2.8
330	Wabaunsee	Mission Valley	454.0	4,732,664	709,900	85,935	0.3140	0.8474	222,909	601,569	39,014,435	39,014	486,991	108,331	12.5	2.8
377	Atchison	Atchison Co Comm Schools	486.0	5,236,279	785,442	129,117	-	0.7707	-	605,340	62,750,928	62,751	785,442	180,102	12.5	2.9
398	Marion	Peabody-Burns	254.5	2,649,347	397,402	99,448	0.2061	0.8234	81,905	327,221	25,309,476	25,309	315,497	70,181	12.5	2.8
386	Greenwood	Madison-Virgil	223.0	2,354,625	353,194	71,466	0.4295	0.8731	151,697	308,374	15,936,814	15,937	201,497	44,820	12.6	2.8
468	Lane	Healy Public Schools	57.0	884,610	132,692	183,952	-	0.6733	-	89,342	10,485,242	10,485	132,692	43,350	12.7	4.1
347	Edwards	Kinsley-Offerle	314.5	3,358,301	503,745	81,848	0.3466	0.8547	174,598	430,551	25,741,177	25,741	329,147	73,194	12.8	2.8
479	Anderson	Crest	219.5	2,360,563	354,084	84,500	0.3255	0.8499	115,254	300,936	18,547,756	18,548	238,830	53,148	12.9	2.9
349	Stafford	Stafford	229.8	2,500,674	375,101	99,342	0.2070	0.8236	77,646	308,933	22,828,775	22,829	297,455	66,168	13.0	2.9
256	Allen	Marmaton Valley	264.8	2,899,971	434,996	124,210	0.0085	0.7794	3,697	339,036	32,890,887	32,891	431,299	95,960	13.1	2.9
384	Riley	Blue Valley	210.5	2,304,399	345,660	108,114	0.1370	0.8080	47,355	279,293	22,758,031	22,758	298,305	66,367	13.1	2.9
496	Pawnee	Pawnee Heights	148.0	1,615,481	242,322	114,299	0.0876	0.7970	21,227	193,131	16,916,241	16,916	221,095	49,191	13.1	2.9
481	Dickinson	Rural Vista	255.5	2,915,424	437,314	129,261	-	0.7705	-	336,950	33,026,269	33,026	437,314	100,364	13.2	3.0
334	Cloud	Southern Cloud	177.0	2,131,585	319,738	135,813	-	0.7588	-	242,617	24,038,962	24,039	319,738	77,121	13.3	3.2
216	Kearny	Deerfield	187.5	2,310,352	346,553	138,113	-	0.7547	-	261,544	25,896,268	25,896	346,553	85,009	13.4	3.3
401	Rice	Chase-Raymond	165.5	1,902,523	285,378	127,381	-	0.7738	-	220,825	21,081,549	21,082	285,378	64,553	13.5	3.1
242	Wallace	Weskan	104.0	1,183,397	177,510	109,182	0.1284	0.8061	22,792	143,091	11,354,937	11,355	154,718	34,419	13.6	3.0
369	Harvey	Burrton	230.5	2,609,090	391,364	71,142	0.4321	0.8737	169,108	341,935	16,398,191	16,398	222,256	49,429	13.6	3.0
426	Republic	Pike Valley	204.5	2,342,839	351,426	110,617	0.1170	0.8036	41,117	282,406	22,621,265	22,621	310,309	69,020	13.7	3.1
509	Sumner	South Haven	187.4	2,166,113	324,917	51,817	0.5864	0.9080	190,531	295,025	9,710,487	9,710	134,386	29,892	13.8	3.1
245	Coffey	LeRoy-Gridley	192.0	2,263,130	339,470	126,976	-	0.7745	-	262,920	24,379,315	24,379	339,470	76,550	13.9	3.1
326	Phillips	Logan	151.0	1,755,697	263,355	104,531	0.1656	0.8144	43,612	214,476	15,784,140	15,784	219,743	48,879	13.9	3.1
225	Meade	Fowler	133.5	1,565,790	234,869	124,917	0.0028	0.7782	658	182,775	16,676,473	16,676	234,211	52,094	14.0	3.1
359	Sumner	Argonia Public Schools	171.5	2,021,305	303,196	106,422	0.1505	0.8110	45,631	245,892	18,251,389	18,251	257,565	57,304	14.1	3.1
483	Seward	Kismet-Plains	632.5	7,460,515	1,119,077	111,480	0.1101	0.8020	123,210	897,500	70,510,988	70,511	995,867	221,577	14.1	3.1
316	Thomas	Golden Plains	179.5	2,198,476	329,771	100,044	0.2014	0.8223	66,416	271,171	17,957,987	17,958	263,355	58,600	14.7	3.3
456	Osage	Marais Des Cygnes Valley	210.5	2,576,184	386,428	87,194	0.3040	0.8452	117,474	326,609	18,354,252	18,354	268,954	59,819	14.7	3.3
110	Phillips	Thunder Ridge Schools	197.5	2,503,948	375,592	124,269	0.0080	0.7793	3,005	292,699	24,543,170	24,543	372,587	82,893	15.2	3.4
212	Norton	Northern Valley	153.0	1,965,872	294,881	107,268	0.1437	0.8095	42,374	238,706	16,412,033	16,412	252,507	56,175	15.4	3.4
285	Chautauqua	Cedar Vale	149.0	1,960,834	294,125	58,809	0.5305	0.8956	156,033	263,418	8,762,502	8,763	138,092	30,707	15.8	3.5
390	Greenwood	Hamilton	57.5	998,438	149,766	156,936	-	0.7213	-	108,026	9,023,836	9,024	149,766	41,740	16.6	4.6
283	Elk	Elk Valley	101.5	1,608,747	241,312	125,647	-	0.7769	-	187,475	12,753,177	12,753	241,312	53,837	18.9	4.2

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Appendix 37:
2017-18 Legal Max

The 2017-18 Legal Max is publicly available at: http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies. It is appropriate for this Court to take judicial notice of the 2017-18 Legal Max, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

USD #		District Name	FTE Enroll 9/20/2014	FTE Enroll 2/20/2015	Col 1 FTE Enroll 2/20/2015	FTE Enroll 9/20/2015	FTE Enroll 2/20/2016	Col 2 FTE Enroll 2/20/2016	FTE Enroll 9/20/2016	FTE Enroll 2/20/2017	Col 3 FTE Enroll 2/20/2017	(Info Only) FTE Enroll 9/20/2017	(Info Only) FTE Enroll 2/20/2018	(Info Only) Col 4 FTE Enroll 2/20/2018	Adjusted Enrollment
Total		STATE TOTALS	432,549.0	577.2	433,126.2	429,972.4	534.5	430,506.9	429,498.6	415.5	429,914.1	466,003.2	595.0	466,516.5	433,915.7
101	Neosho	Erie-Galesburg	506.5	0.0	506.5	484.5	0.0	484.5	476.0	0.0	476.0	515.0	0.0	515.0	484.5
102	Gray	Cimmaron-Ensign	601.7	0.0	601.7	585.0	0.0	585.0	598.5	0.0	598.5	639.2	0.0	638.2	598.5
103	Cheyenne	Cheylin	128.0	0.0	128.0	126.0	0.0	126.0	117.0	0.0	117.0	128.5	0.0	128.5	126.0
105	Rawlins	Rawlins County	309.0	0.0	309.0	308.4	0.0	308.4	304.0	0.0	304.0	325.5	0.0	325.5	308.4
106	Ness	Western Plains	113.5	0.0	113.5	100.0	0.0	100.0	92.8	0.0	92.8	94.5	0.0	94.5	100.0
107	Jewell	Rock Hills	263.5	0.0	263.5	253.5	0.0	253.5	266.0	0.0	266.0	302.5	0.0	302.5	266.0
108	Washington	Washington Co. Schools	330.5	0.0	330.5	323.5	0.0	323.5	304.5	0.0	304.5	329.2	0.0	329.2	323.5
109	Republic	Republic County	443.5	0.0	443.5	437.0	0.0	437.0	476.6	0.0	476.6	511.0	0.0	511.0	476.6
110	Phillips	Thunder Ridge Schools	207.5	0.0	207.5	205.5	0.0	205.5	199.5	0.0	199.5	197.5	0.0	197.5	205.5
111	Doniphan	Doniphan West Schools	298.5	0.0	298.5	292.5	0.0	292.5	284.5	0.0	284.5	310.0	0.0	310.0	292.5
112	Ellsworth	Central Plains	410.0	0.0	410.0	418.0	0.0	418.0	453.9	0.0	453.9	457.1	0.0	457.1	453.9
113	Nemaha	Prairie Hills	1,034.4	0.0	1,034.4	1,051.7	0.0	1,051.7	1,002.8	0.0	1,002.8	1,050.1	0.0	1,050.1	1,051.7
114	Doniphan	Riverside	603.6	0.0	603.6	552.3	0.0	552.3	540.7	0.0	540.7	591.5	0.0	591.5	552.3
115	Nemaha	Nemaha Central	509.7	0.0	509.7	536.8	0.0	536.8	534.3	0.0	534.3	555.2	0.0	555.2	536.8
200	Greeley	Greeley County Schools	224.9	0.0	224.9	227.5	0.0	227.5	222.3	0.0	222.3	254.1	0.0	254.1	227.5
202	Wyandotte	Turner-Kansas City	3,719.6	0.0	3,719.6	3,687.7	0.0	3,687.7	3,589.9	0.0	3,589.9	3,956.0	0.0	3,956.0	3,687.7
203	Wyandotte	Piper-Kansas City	1,801.0	0.0	1,801.0	1,876.5	0.0	1,876.5	1,970.2	0.0	1,970.2	2,259.4	0.0	2,259.4	1,970.2
204	Wyandotte	Bonner Springs	2,395.1	0.0	2,395.1	2,464.0	0.0	2,464.0	2,417.5	0.0	2,417.5	2,612.2	0.0	2,612.2	2,464.0
205	Butler	Bluestem	485.8	0.0	485.8	470.3	0.0	470.3	457.0	0.0	457.0	471.7	0.0	471.7	470.3
206	Butler	Remington-Whitewater	449.4	0.0	449.4	472.7	0.0	472.7	468.9	0.0	468.9	504.7	0.0	504.7	472.7
207	Leavenworth	Ft Leavenworth	1,609.4	69.5	1,678.9	1,469.6	22.0	1,491.6	1,436.5	66.0	1,502.5	1,757.0	100.0	1,857.0	1,502.5
208	Trego	Wakeeney	345.8	0.0	345.8	356.0	0.0	356.0	347.5	0.0	347.5	378.0	0.0	378.0	356.0
209	Stevens	Moscow Public Schools	181.2	0.0	181.2	156.2	0.0	156.2	157.0	0.0	157.0	176.0	0.0	176.0	157.0
210	Stevens	Hugoton Public Schools	975.8	0.0	975.8	963.4	0.0	963.4	896.6	0.0	896.6	959.1	0.0	959.1	963.4
211	Norton	Norton Community Schools	662.1	0.0	662.1	651.7	0.0	651.7	604.0	0.0	604.0	675.1	0.0	675.1	651.7
212	Norton	Northern Valley	164.5	0.0	164.5	156.5	0.0	156.5	138.0	0.0	138.0	150.5	0.0	150.5	156.5
214	Grant	Ulysses	1,588.8	0.0	1,588.8	1,549.5	0.0	1,549.5	1,507.0	0.0	1,507.0	1,599.7	0.0	1,599.7	1,549.5
215	Kearny	Lakin	605.1	0.0	605.1	553.5	0.0	553.5	564.0	0.0	564.0	639.0	0.0	639.0	564.0
216	Kearny	Deerfield	183.5	0.0	183.5	168.0	0.0	168.0	179.5	0.0	179.5	180.0	0.0	180.0	179.5
217	Morton	Rolla	174.6	0.0	174.6	157.5	0.0	157.5	127.5	0.0	127.5	115.0	0.0	115.0	157.5
218	Morton	Elkhart	438.0	0.0	438.0	421.9	0.0	421.9	404.9	0.0	404.9	419.6	0.0	420.2	421.9
219	Clark	Minneola	235.5	0.0	235.5	223.2	0.0	223.2	225.5	0.0	225.5	236.5	0.0	236.5	225.5
220	Clark	Ashland	183.6	0.0	183.6	183.9	0.0	183.9	174.6	0.0	174.6	208.0	0.0	208.0	183.9
223	Washington	Barnes	322.0	0.0	322.0	324.9	0.0	324.9	332.4	0.0	332.4	368.8	0.0	368.8	332.4
224	Washington	Clifton-Clyde	298.0	0.0	298.0	295.5	0.0	295.5	292.5	0.0	292.5	301.5	0.0	301.5	295.5
225	Meade	Fowler	145.5	0.0	145.5	125.5	0.0	125.5	134.5	0.0	134.5	132.0	0.0	132.0	134.5
226	Meade	Meade	367.2	0.0	367.2	356.0	0.0	356.0	351.9	0.0	351.9	412.1	0.0	412.1	356.0
227	Hodgeman	Hodgeman County Schools	275.5	0.0	275.5	274.0	0.0	274.0	263.0	0.0	263.0	297.0	0.0	297.0	274.0
229	Johnson	Blue Valley	20,621.9	0.0	20,621.9	20,767.2	0.0	20,767.2	20,804.3	0.0	20,804.3	22,317.8	0.0	22,317.8	20,804.3
230	Johnson	Spring Hill	2,234.5	0.0	2,234.5	2,337.9	0.0	2,337.9	2,474.6	0.0	2,474.6	2,882.9	0.0	2,882.9	2,474.6
231	Johnson	Gardner Edgerton	5,087.0	0.0	5,087.0	5,180.2	0.0	5,180.2	5,356.5	0.0	5,356.5	5,893.5	0.0	5,893.5	5,356.5
232	Johnson	De Soto	6,483.6	0.0	6,483.6	6,469.1	0.0	6,469.1	6,598.6	0.0	6,598.6	7,251.0	0.0	7,203.1	6,598.6
233	Johnson	Olathe	26,421.4	0.0	26,421.4	26,608.1	0.0	26,608.1	26,701.2	0.0	26,701.2	29,074.6	0.0	29,074.6	26,701.2
234	Bourbon	Fort Scott	1,727.6	0.0	1,727.6	1,710.1	0.0	1,710.1	1,705.5	0.0	1,705.5	1,844.0	0.0	1,844.0	1,710.1
235	Bourbon	Uniontown	408.5	0.0	408.5	402.5	0.0	402.5	393.0	0.0	393.0	429.5	0.0	429.5	402.5
237	Smith	Smith Center	362.8	0.0	362.8	348.0	0.0	348.0	363.0	0.0	363.0	396.0	0.0	396.0	363.0
239	Ottawa	North Ottawa County	581.3	0.0	581.3	576.4	0.0	576.4	568.2	0.0	568.2	606.0	0.0	606.0	576.4
240	Ottawa	Twin Valley	548.5	0.0	548.5	538.2	0.0	538.2	538.5	0.0	538.5	582.6	0.0	582.6	538.5
241	Wallace	Wallace County Schools	175.0	0.0	175.0	167.0	0.0	167.0	180.5	0.0	180.5	200.0	0.0	200.0	180.5
242	Wallace	Weskan	91.2	0.0	91.2	91.0	0.0	91.0	90.5	0.0	90.5	104.0	0.0	104.0	91.0
243	Coffey	Lebo-Waverly	434.0	0.0	434.0	396.7	0.0	396.7	383.0	0.0	383.0	415.5	0.0	415.5	396.7

BASE Gen Fund = $4,006
BASE LOB = $4,490

FY 2018 Legal Max
(2017 SB19)

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USD #	Col 5 4yr Old At Risk (9/20 + 2/20)	Col 6 2016-17 Kindergarten (9/20 + 2/20)	Col 7 Total Adjusted Enrollment (incl 4yr AR & KDG)	Col 8 Low and High Enrollment WTD FTE	2016-17 Bilingual Contact Hours (9/20 + 2/20)	Bilingual Contact Hours WTD FTE	2016-17 Bilingual Headcount (9/20 + 2/20)	Bilingual Headcount WTD FTE	Col 9 Bilingual (max Hrs or Hdct) WTD FTE	Col 10 2016-17 Career / Tech Ed Contact Hours (9/20 + 2/20)	Col 11 Career / Tech Ed WTD FTE	Funded Headcount (excl virtual) (9/20 + 2/20)	Col 12 Free Lunch 10% (Guaranteed)	Col 13 Free Lunch (9/20 + 2/20)	Col 14 At-Risk (Free Lunch) WTD FTE	Col 15 High Density At-Risk (USD)	Col 16 High Density At-Risk (School)	Col 17 High Density At-Risk WTD FTE
Total	3,654.5	35,764.0	473,334.2	54,681.4	157,582.0	10,374.3	56,756.0	10,500.3	11,544.4	109,293.0	9,107.6	479,352	47,952	186,124	90,711.0	12,027.7	12,447.8	13,068.7
101	7.0	30.0	521.5	213.3	3.5	0.2	7.0	1.3	1.3	118.7	9.9	536	54	276.0	133.6	29.0	24.8	29.0
102	6.5	42.0	647.0	237.0	652.7	43.0	139.0	25.7	43.0	121.9	10.2	654	65	215.0	104.1	0.0	1.7	1.7
103	0.0	10.0	136.0	125.0	130.9	8.6	38.0	7.0	8.6	75.1	6.3	129	13	69.0	33.4	7.2	7.3	7.3
105	0.0	31.0	339.4	159.8	88.2	5.8	32.0	5.9	5.9	97.3	8.1	326	33	117.0	56.6	0.7	3.5	3.5
106	3.0	13.0	116.0	112.7	52.0	3.4	27.0	5.0	5.0	5.4	0.5	101	10	57.0	27.6	6.0	5.2	6.0
107	4.5	29.0	299.5	145.4	0.0	0.0	0.0	0.0	0.0	57.6	4.8	313	31	140.0	67.8	9.5	9.8	9.8
108	0.0	30.0	353.5	164.7	0.0	0.0	4.0	0.7	0.7	75.2	6.3	333	33	127.0	61.5	2.8	6.7	6.7
109	0.0	31.0	507.6	210.0	0.0	0.0	0.0	0.0	0.0	114.4	9.5	518	52	211.0	102.1	8.5	10.7	10.7
110	0.0	10.0	215.5	152.6	0.0	0.0	5.0	0.9	0.9	56.4	4.7	200	20	97.0	46.9	9.2	7.8	9.2
111	6.0	39.0	337.5	159.1	0.0	0.0	0.0	0.0	0.0	110.5	9.2	322	32	84.0	40.7	0.0	0.4	0.4
112	3.5	28.0	485.4	204.4	0.0	0.0	0.0	0.0	0.0	158.4	13.2	468	47	178.0	86.2	3.8	7.1	7.1
113	14.0	84.0	1,149.7	224.8	0.0	0.0	1.0	0.2	0.2	389.6	32.5	1,092	109	311.0	150.5	0.0	5.8	5.8
114	4.5	44.0	600.8	229.5	0.0	0.0	0.0	0.0	0.0	272.3	22.7	614	61	281.0	136.0	21.2	21.8	21.8
115	9.0	26.0	571.8	224.1	0.2	0.0	10.0	1.9	1.9	545.6	45.5	588	59	95.0	46.0	0.0	0.0	0.0
200	4.0	21.0	252.5	154.0	131.2	8.6	72.0	13.3	13.3	21.5	1.8	265	27	107.0	51.8	4.0	4.0	4.0
202	81.5	317.0	4,086.2	143.2	1,748.4	115.1	979.0	181.1	181.1	888.3	74.0	4,026	403	2,529.0	1,224.0	265.5	265.5	265.5
203	5.0	189.0	2,164.2	75.8	208.8	13.7	76.0	14.1	14.1	613.0	51.1	2,280	228	356.0	172.3	0.0	0.0	0.0
204	19.0	213.0	2,696.0	94.5	545.4	35.9	180.0	33.3	35.9	636.6	53.1	2,665	267	989.0	478.7	14.6	22.2	22.2
205	0.0	28.0	498.3	207.7	0.0	0.0	5.0	0.9	0.9	41.1	3.4	482	48	211.0	102.1	13.0	13.4	13.4
206	5.5	33.0	511.2	210.8	80.1	5.3	38.0	7.0	7.0	103.8	8.7	521	52	124.0	60.0	0.0	0.0	0.0
207	0.0	256.0	1,758.5	61.6	80.0	5.3	73.0	13.5	13.5	0.0	0.0	1,872	187	80.0	38.7	0.0	0.0	0.0
208	0.0	34.0	390.0	176.9	0.0	0.0	0.0	0.0	0.0	69.8	5.8	393	39	124.0	60.0	0.0	0.0	0.0
209	2.5	14.0	173.5	142.2	207.9	13.7	62.0	11.5	13.7	3.8	0.3	181	18	98.0	47.4	10.3	9.2	10.3
210	24.5	99.0	1,086.9	235.7	1,394.5	91.8	387.0	71.6	91.8	259.7	21.6	1,021	102	483.0	233.8	41.6	42.4	42.4
211	0.0	55.0	706.7	244.5	0.0	0.0	3.0	0.6	0.6	129.1	10.8	683	68	213.0	103.1	0.0	0.0	0.0
212	1.5	7.0	165.0	138.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	158	16	81.0	39.2	8.5	7.2	8.5
214	18.5	126.0	1,694.0	59.4	1,940.3	127.7	685.0	126.7	127.7	663.9	55.3	1,632	163	816.0	394.9	85.7	75.2	85.7
215	6.5	53.0	623.5	233.4	532.1	35.0	165.0	30.5	35.0	71.3	5.9	657	66	287.0	138.9	17.4	18.1	18.1
216	7.5	17.0	204.0	150.7	449.2	29.6	84.0	15.5	29.6	84.5	7.0	196	20	121.0	58.6	12.7	12.7	12.7
217	0.0	5.0	162.5	137.9	164.6	10.8	37.0	6.8	10.8	47.4	4.0	115	12	39.0	18.9	0.0	0.6	0.6
218	7.5	49.0	478.4	202.6	430.1	28.3	99.0	18.3	28.3	96.7	8.1	448	45	181.0	87.6	6.8	10.5	10.5
219	0.0	18.0	243.5	154.4	0.0	0.0	3.0	0.6	0.6	0.0	0.0	237	24	84.0	40.7	0.3	2.0	2.0
220	2.5	17.0	203.4	150.6	40.0	2.6	27.0	5.0	5.0	53.0	4.4	214	21	85.0	41.1	2.8	6.0	6.0
223	0.0	35.0	367.4	169.5	128.4	8.5	48.0	8.9	8.9	111.5	9.3	444	44	98.0	47.4	0.0	0.0	0.0
224	2.0	21.0	318.5	152.2	0.0	0.0	0.0	0.0	0.0	135.3	11.3	306	31	82.0	39.7	0.0	0.0	0.0
225	1.5	7.0	143.0	128.8	2.5	0.2	8.0	1.5	1.5	0.4	0.0	136	14	58.0	28.1	3.1	3.1	3.1
226	4.5	37.0	397.5	179.3	43.3	2.9	21.0	3.9	3.9	86.9	7.2	433	43	142.0	68.7	0.0	2.3	2.3
227	0.0	24.0	298.0	145.9	18.0	1.2	19.0	3.5	3.5	78.4	6.5	304	30	57.0	27.6	0.0	0.0	0.0
229	0.0	1,437.0	22,241.3	779.3	1,239.9	81.6	675.0	124.9	124.9	4,927.2	410.6	22,525	2,253	1,143.0	1,090.5	0.0	0.0	0.0
230	7.5	261.0	2,743.1	96.1	12.7	0.8	32.0	5.9	5.9	416.2	34.7	2,928	293	390.0	188.8	0.0	0.0	0.0
231	9.0	453.0	5,818.5	203.9	324.1	21.3	120.0	22.2	22.2	900.8	75.1	5,988	599	1,244.0	602.1	0.0	0.0	0.0
232	12.0	474.0	7,084.6	248.2	960.4	63.2	278.0	51.4	63.2	2,085.2	173.8	7,289	729	566.0	352.8	0.0	0.0	0.0
233	38.5	2,033.0	28,772.7	1,008.2	6,047.6	398.1	3,219.0	595.5	595.5	5,458.1	454.8	29,399	2,940	5,898.0	2,854.6	0.0	171.1	171.1
234	14.5	127.0	1,851.6	64.9	9.6	0.6	11.0	2.0	2.0	341.0	28.4	1,897	190	923.0	446.7	88.3	77.9	88.3
235	7.5	35.0	445.0	193.5	0.0	0.0	0.0	0.0	0.0	181.8	15.2	448	45	173.0	83.7	4.4	9.5	9.5
237	0.0	32.0	395.0	178.5	0.0	0.0	0.0	0.0	0.0	182.6	15.2	399	40	141.0	68.2	0.3	2.1	2.1
239	0.0	43.0	619.4	232.7	0.0	0.0	0.0	0.0	0.0	106.3	8.9	613	61	182.0	88.1	0.0	0.0	0.0
240	8.5	41.0	588.0	227.2	0.0	0.0	0.0	0.0	0.0	137.6	11.5	606	61	228.0	110.4	4.2	9.6	9.6
241	0.0	20.0	200.5	150.0	0.0	0.0	7.0	1.3	1.3	0.3	0.0	201	20	69.0	33.4	0.0	1.2	1.2
242	0.0	12.0	103.0	103.7	9.8	0.6	6.0	1.1	1.1	0.0	0.0	104	10	30.0	14.5	0.0	0.0	0.0
243	0.0	40.0	436.7	191.2	1.0	0.1	2.0	0.4	0.4	173.4	14.5	423	42	137.0	66.3	0.0	0.6	0.6

http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies
http://www.ksde.org/LinkClick.aspx?fileticket=QjkVIsSIFTc%3d2:48 PMabid=3982ortalid=0id=2427

KSDE142087   991405

USD #	Col 18 School Facilties FTE (9/20 + 2/20)	Col 19 School Facilities WTD FTE	Col 20 Transportation FTE >= 2.5 Miles (9/20 + 2/20)	Current Year Transportation WTD FTE	Col 21 2017-18 Transportation Aid	Col 22 2016-17 Transportation Aid	Col 23 Transportation WTD FTE	Col 24 Ancillary WTD FTE	Col 25 Declining Enrollment WTD FTE	Col 26 Cost of Living WTD FTE	Col 27 Special Education State Aid	Col 28 Special Education WTD FTE	Col 29 KAMS FTE	WTD FTE (excl COLA; incl SPED) (Info Only)	Col 30 WTD FTE (excl SPED) (Info Only)	Col 31 Virtual Full-Time FTE	Col 32 Virtual Part-Time FTE
Total	16,167.1	4,042.1	134,300.7	22,190.6	88,895,539	101,253,293	25,518.4	7,241.6	458.1	5,996.5	472,688,771	117,995.4	39.0	807,741.9	695,743.0	5,460.0	815.9
101	0.0	0.0	290.0	67.1	268,803	303,923	75.9	0.0	0.0	0.0	671,811	167.7	0.0	1,152.2	984.5	0.0	0.0
102	0.0	0.0	95.5	29.9	119,779	154,850	38.7	0.0	0.0	0.0	554,836	138.5	0.0	1,220.2	1,081.7	0.0	0.0
103	0.0	0.0	49.0	18.3	73,310	105,545	26.3	0.0	0.0	0.0	170,400	42.5	0.0	385.4	342.9	0.0	0.0
105	0.0	0.0	123.0	38.9	155,833	196,837	49.1	0.0	0.0	0.0	321,741	80.3	0.0	702.7	622.4	0.0	0.0
106	0.0	0.0	20.0	8.8	35,253	98,996	24.7	0.0	0.0	0.0	109,300	27.3	0.0	319.8	292.5	0.0	0.0
107	0.0	0.0	148.3	45.9	183,875	228,038	56.9	0.0	0.0	0.0	447,321	111.7	0.0	695.9	584.2	0.0	0.0
108	0.0	0.0	143.0	39.1	156,635	208,778	52.1	0.0	0.0	0.0	404,952	101.1	0.0	746.6	645.5	0.0	0.0
109	0.0	0.0	177.0	49.7	199,098	251,536	62.8	0.0	0.0	0.0	511,210	127.6	0.0	1,030.3	902.7	1.0	0.0
110	0.0	0.0	127.0	37.1	148,623	214,171	53.5	0.0	0.0	0.0	282,800	70.6	0.0	553.9	483.3	0.0	0.0
111	0.0	0.0	205.5	47.4	189,884	261,166	65.2	0.0	0.0	0.0	426,800	106.5	0.0	718.6	612.1	0.0	0.0
112	0.0	0.0	256.0	67.7	271,206	303,538	75.8	0.0	0.0	0.0	530,800	132.5	0.0	1,004.6	872.1	23.0	1.6
113	0.0	0.0	381.0	92.3	369,754	458,388	114.4	0.0	0.0	0.0	826,116	206.2	0.0	1,884.1	1,677.9	0.0	0.0
114	0.0	0.0	297.0	53.4	213,920	227,268	56.7	0.0	0.0	0.0	800,000	199.7	0.0	1,267.2	1,067.5	7.0	0.0
115	0.0	0.0	232.5	52.1	208,713	225,342	56.3	0.0	0.0	0.0	519,761	129.7	0.0	1,075.3	945.6	0.0	0.0
200	0.0	0.0	77.0	26.9	107,761	124,420	31.1	0.0	0.0	0.0	165,702	41.4	0.0	549.9	508.5	0.0	0.0
202	0.0	0.0	1,127.0	141.8	568,051	671,789	167.7	0.0	0.0	0.0	3,406,951	850.5	0.0	6,992.2	6,141.7	4.0	0.1
203	0.0	0.0	1,248.0	157.0	628,942	608,616	157.0	0.0	0.0	0.0	2,810,375	701.5	0.0	3,336.0	2,634.5	5.0	0.0
204	0.0	0.0	818.0	103.8	415,823	506,538	126.4	0.0	0.0	0.0	3,676,120	917.7	0.0	4,424.5	3,506.8	36.0	0.0
205	0.0	0.0	267.0	63.5	254,381	294,293	73.5	0.0	0.0	0.0	662,125	165.3	0.0	1,064.6	899.3	0.0	0.0
206	0.0	0.0	360.0	76.3	305,658	348,606	87.0	0.0	0.0	0.0	660,820	165.0	0.0	1,049.7	884.7	0.0	0.0
207	543.5	135.9	172.0	22.1	88,533	83,974	22.1	0.0	0.0	0.0	1,587,215	396.2	0.0	2,426.5	2,030.3	0.0	0.0
208	0.0	0.0	77.0	26.4	105,758	131,353	32.8	0.0	0.0	0.0	485,552	121.2	1.0	787.7	666.5	0.0	0.0
209	0.0	0.0	45.0	13.8	55,283	69,721	17.4	0.0	0.0	0.0	127,044	31.7	0.0	436.5	404.8	0.0	0.0
210	0.0	0.0	161.0	46.4	185,878	245,372	61.3	0.0	0.0	0.0	638,265	159.3	0.0	1,932.8	1,773.5	2.0	0.0
211	25.6	6.4	134.0	41.1	164,647	220,334	55.0	0.0	0.0	0.0	880,460	219.8	0.0	1,346.9	1,127.1	0.0	0.0
212	0.0	0.0	46.0	14.5	58,087	124,805	31.2	0.0	0.0	0.0	204,199	51.0	0.0	433.8	382.8	1.0	0.0
214	0.0	0.0	123.0	36.5	146,219	263,477	65.8	0.0	0.0	0.0	1,000,178	249.7	0.0	2,732.5	2,482.8	6.0	2.2
215	0.0	0.0	72.0	24.7	98,948	141,754	35.4	0.0	0.0	0.0	370,559	92.5	0.0	1,182.7	1,090.2	0.0	0.0
216	0.0	0.0	14.0	5.4	21,632	24,268	6.1	0.0	0.0	0.0	148,900	37.2	0.0	505.9	468.7	0.0	0.0
217	0.0	0.0	21.0	7.7	30,846	51,617	12.9	0.0	0.0	0.0	120,645	30.1	0.0	377.7	347.6	0.0	0.0
218	0.0	0.0	32.0	11.4	45,668	68,180	17.0	0.0	0.0	0.0	325,131	81.2	0.0	913.7	832.5	753.0	15.5
219	0.0	0.0	46.0	14.7	58,888	70,106	17.5	0.0	0.0	0.0	232,762	58.1	0.0	516.8	458.7	0.0	0.0
220	0.0	0.0	48.5	18.1	72,509	91,292	22.8	0.0	0.0	0.0	195,342	48.8	0.0	482.1	433.3	0.0	0.0
223	0.0	0.0	143.0	38.9	155,833	178,348	44.5	0.0	0.0	0.0	493,000	123.1	0.0	770.1	647.0	0.0	0.0
224	0.0	0.0	154.0	38.4	153,830	211,475	52.8	0.0	0.0	0.0	308,252	76.9	0.0	651.4	574.5	0.0	0.0
225	0.0	0.0	21.0	7.9	31,647	40,831	10.2	0.0	0.0	0.0	128,711	32.1	0.0	346.8	314.7	0.0	0.0
226	0.0	0.0	43.0	15.0	60,090	103,619	25.9	0.0	0.0	0.0	299,800	74.8	0.0	759.6	684.8	0.0	0.0
227	0.0	0.0	134.0	42.4	169,854	203,771	50.9	0.0	0.0	0.0	241,420	60.3	0.0	592.7	532.4	0.0	0.0
229	309.6	77.4	4,624.0	581.7	2,330,290	2,553,876	637.5	2,627.0	0.0	1,683.4	22,833,381	5,699.8	0.0	33,688.3	29,671.9	0.0	21.7
230	0.0	0.0	1,136.0	152.5	610,915	689,123	172.0	607.7	0.0	0.0	3,273,850	817.2	1.0	4,666.5	3,849.3	943.0	24.0
231	0.0	0.0	1,267.0	178.6	715,472	744,592	185.9	384.5	0.0	50.9	6,567,130	1,639.3	1.0	8,932.5	7,344.1	0.0	0.0
232	549.0	137.3	1,896.0	246.3	986,678	1,077,790	269.0	0.8	0.0	480.1	5,154,325	1,286.7	0.0	9,616.4	8,809.8	0.0	0.5
233	927.8	232.0	5,027.0	632.4	2,533,394	3,241,458	809.2	3,621.6	0.0	1,902.1	29,094,775	7,262.8	0.0	45,782.5	40,421.8	0.0	0.0
234	0.0	0.0	511.0	104.7	419,428	522,331	130.4	0.0	0.0	0.0	1,366,863	341.2	0.0	2,953.5	2,612.3	4.0	0.9
235	0.0	0.0	290.0	66.4	265,998	316,249	78.9	0.0	0.0	0.0	436,229	108.9	0.0	934.7	825.8	0.0	0.0
237	0.0	0.0	133.0	40.1	160,641	192,215	48.0	0.0	0.0	0.0	557,713	139.2	0.0	846.2	707.0	0.0	0.0
239	112.8	28.2	176.0	46.9	187,881	234,202	58.5	0.0	0.0	0.0	731,900	182.7	0.0	1,218.5	1,035.8	0.0	0.0
240	0.0	0.0	182.0	44.3	177,466	209,549	52.3	0.0	0.0	0.0	590,695	147.5	0.0	1,146.5	999.0	0.0	0.0
241	0.0	0.0	61.0	21.8	87,331	107,471	26.8	0.0	0.0	0.0	152,298	38.0	0.0	451.2	413.2	0.0	0.0
242	0.0	0.0	29.0	9.8	39,259	53,158	13.3	0.0	0.0	0.0	125,553	31.3	0.0	266.9	235.6	0.0	0.0
243	0.0	0.0	112.0	29.5	118,177	146,376	36.5	0.0	0.0	0.0	442,904	110.6	0.0	856.8	746.2	0.0	0.0

USD #	Col 33 Virtual Credits (19yrs & Older)	Col 34 Virtual State Aid	Col 35 Extraordinary Need Aid	Sequence Number	Audit	Republished	Col 36 Computed General Fund	Col 37 Adopted General Fund	Col 38 Legal Max General Fund (before reductions)	Prior Year Budget Law Violation	Prior Year Trans Audit Adjust	Col 39 Prior Year Virtual Credits Audit Adj	Prior Year Total Reductions	Col 40 2017-18 Adjusted Legal General Fund Budget	Col 41 2017-18 LOB Base General Fund	Col 42 2017-18 LOB Authorized Percent	Col 43 Computed Local Option Budget	Col 44 Adopted Local Option Budget	Col 45 Legal Max Local Option Budget	LOB Percent Used
Total	3,612.75	31,248,470	2,487,558				3,293,572,053	3,325,126,178	3,290,184,678	0	-922,014	-125,399	-1,047,413	3,289,137,265	3,608,392,278	87.85	1,118,561,868	1,117,930,432	1,108,786,829	29.22%
101	0.00	0	0				4,615,713	4,558,828	4,558,828				0	4,558,828	5,151,572	30.00%	1,545,472	1,526,344	1,526,344	29.63%
102	0.00	0	0	10	A		4,888,121	4,880,510	4,880,510				0	4,880,510	5,411,669	30.00%	1,623,501	1,620,941	1,620,941	29.95%
103	0.00	0	0	3	A		1,543,912	1,527,888	1,527,888				0	1,527,888	1,729,876	30.00%	518,963	513,575	513,575	29.69%
105	0.00	0	0				2,815,016	2,836,248	2,815,016				0	2,815,016	3,128,179	30.00%	938,454	883,570	883,570	28.25%
106	0.00	0	0				1,281,119	1,342,411	1,281,119				0	1,281,119	1,464,667	33.00%	483,340	506,010	483,340	33.00%
107	0.00	0	0				2,787,775	2,859,082	2,787,775				0	2,787,775	3,070,379	30.00%	921,114	800,000	800,000	26.06%
108	0.00	0	0	1	A		2,990,880	2,965,642	2,965,642				0	2,965,642	3,446,162	30.00%	1,033,988	1,025,502	1,025,502	29.75%
109	0.00	5,000	0	3	A		4,132,382	4,153,699	4,132,382				0	4,132,382	4,668,383	30.00%	1,400,515	1,404,287	1,400,515	30.00%
110	0.00	0	0	1	A		2,218,923	2,266,595	2,218,923				0	2,218,923	2,503,948	30.00%	751,184	767,214	751,184	30.00%
111	0.00	0	0	5	A		2,878,712	3,053,774	2,878,712				0	2,878,712	3,303,550	30.00%	991,065	1,049,929	991,065	30.00%
112	35.00	142,535	0	4	A		4,166,963	4,304,204	4,166,963			-20,993	-20,993	4,145,970	4,601,705	30.00%	1,380,512	1,412,166	1,380,512	30.00%
113	0.00	0	0	5	A		7,547,705	7,537,690	7,537,690				0	7,537,690	8,634,564	30.00%	2,590,369	2,587,002	2,587,002	29.96%
114	0.00	35,000	100,000				5,211,403	5,341,634	5,211,403				0	5,211,403	5,593,075	30.00%	1,677,923	1,713,618	1,677,923	30.00%
115	0.00	0	0	1	A		4,307,652	4,419,419	4,307,652				0	4,307,652	4,822,977	30.00%	1,446,893	1,210,000	1,210,000	25.09%
200	0.00	0	0	3	A		2,202,899	2,200,095	2,200,095				0	2,200,095	2,449,016	30.00%	734,705	733,762	733,762	29.96%
202	150.00	126,520	0	6	A		28,137,273	28,653,213	28,137,273			-6,531	-6,531	28,130,742	30,983,184	30.00%	9,294,955	9,443,125	9,294,955	30.00%
203	0.00	25,000	0	8	A		13,389,016	13,265,766	13,265,766				0	13,265,766	14,639,280	33.00%	4,830,962	4,470,000	4,470,000	30.53%
204	62.00	223,958	0	3	A		17,948,505	18,268,267	17,948,505				0	17,948,505	19,421,652	30.00%	5,826,496	5,929,676	5,826,496	30.00%
205	0.00	0	0				4,264,788	4,369,745	4,264,788				0	4,264,788	4,699,982	30.00%	1,409,995	1,445,286	1,409,995	30.00%
206	0.00	0	0	8	A		4,205,098	4,269,995	4,205,098				0	4,205,098	4,633,123	33.00%	1,528,931	1,440,000	1,440,000	31.08%
207	0.00	0	0				9,720,559	11,151,502	9,720,559				0	9,720,559	10,703,262	33.00%	3,532,076	4,061,340	3,532,076	33.00%
208	0.00	0	0				3,155,526	3,103,448	3,103,448				0	3,103,448	3,498,093	30.00%	1,049,428	1,031,917	1,031,917	29.50%
209	0.00	0	0				1,748,619	1,812,314	1,748,619				0	1,748,619	1,955,713	33.00%	645,385	668,944	645,385	33.00%
210	0.00	10,000	0				7,752,797	7,813,302	7,752,797				0	7,752,797	8,601,280	30.00%	2,580,384	2,604,091	2,580,384	30.00%
211	0.00	0	0	3	A		5,395,681	5,385,266	5,385,266				0	5,385,266	5,941,139	30.00%	1,782,342	1,778,840	1,778,840	29.94%
212	0.00	5,000	0	3	A		1,742,803	1,735,399	1,735,399				0	1,735,399	1,965,872	30.00%	589,762	588,953	588,953	29.96%
214	75.00	86,915	0	10	A		11,033,310	11,266,704	11,033,310			-13,529	-13,529	11,019,781	12,147,950	30.00%	3,644,385	3,704,865	3,644,385	30.00%
215	105.00	74,445	0	10	A		4,812,341	4,874,284	4,812,341			-5,598	-5,598	4,806,743	5,291,549	30.00%	1,587,465	1,574,668	1,574,668	29.76%
216	0.00	0	0				2,026,635	2,169,249	2,026,635				0	2,026,635	2,310,352	30.00%	693,106	741,059	693,106	30.00%
217	0.00	0	79,689				1,592,755	1,602,370	1,592,755				0	1,592,755	1,707,064	33.00%	563,331	566,887	563,331	33.00%
218	3.50	3,793,832	0	9	A		7,454,114	7,489,429	7,454,114				0	7,454,114	4,128,714	30.00%	1,238,614	1,251,411	1,238,614	30.00%
219	0.00	0	0	3	A		2,070,301	2,160,035	2,070,301				0	2,070,301	2,307,386	30.00%	692,216	722,389	692,216	30.00%
220	0.00	0	0	8	A		1,931,293	1,914,467	1,914,467				0	1,914,467	2,144,198	30.00%	643,259	637,602	637,602	29.74%
223	0.00	0	0	1	A		3,085,021	3,096,237	3,085,021				0	3,085,021	3,398,030	30.00%	1,019,409	1,023,181	1,019,409	30.00%
224	0.00	0	0				2,609,508	2,647,165	2,609,508				0	2,609,508	2,927,363	30.00%	878,209	890,871	878,209	30.00%
225	0.00	0	101,946				1,491,227	1,520,871	1,491,227				0	1,491,227	1,565,790	33.00%	516,711	527,675	516,711	33.00%
226	0.00	0	0				3,042,958	2,960,033	2,960,033				0	2,960,033	3,468,346	33.00%	1,144,554	1,113,883	1,113,883	32.12%
227	0.00	0	0				2,374,356	2,404,802	2,374,356				0	2,374,356	2,711,128	30.00%	813,338	823,576	813,338	30.00%
229	0.00	36,890	0	7	A		141,735,920	141,616,346	141,616,346				0	141,616,346	156,060,212	33.00%	51,499,870	51,456,901	51,456,901	32.97%
230	290.00	4,961,410	0	6	A		23,655,409	24,492,719	23,655,409			-1,866	-1,866	23,653,543	20,552,717	33.00%	6,782,397	6,923,158	6,782,397	33.00%
231	0.00	0	0				35,987,500	36,865,215	35,987,500				0	35,987,500	39,537,649	33.00%	13,047,424	13,372,065	13,047,424	33.00%
232	0.00	850	0				40,447,429	40,390,202	40,390,202				0	40,390,202	44,710,327	33.00%	14,754,408	14,710,698	14,710,698	32.90%
233	0.00	0	0	8	A		191,024,508	191,898,216	191,024,508				0	191,024,508	210,588,657	33.00%	69,494,257	69,817,416	69,494,257	33.00%
234	0.00	21,530	0	3	A		11,853,251	11,904,961	11,853,251				0	11,853,251	13,096,090	30.00%	3,928,827	3,948,089	3,928,827	30.00%
235	0.00	0	0				3,744,408	3,810,908	3,744,408				0	3,744,408	4,144,071	30.00%	1,243,221	1,265,582	1,243,221	30.00%
237	0.00	0	0	3	A		3,389,877	3,394,684	3,389,877				0	3,389,877	3,760,465	33.00%	1,240,953	1,242,731	1,240,953	33.00%
239	0.00	0	0				4,881,311	4,886,519	4,881,311				0	4,881,311	5,382,642	33.00%	1,776,272	1,700,000	1,700,000	31.58%
240	0.00	0	0	3	A		4,592,879	4,555,623	4,555,623				0	4,555,623	5,079,594	33.00%	1,676,266	1,662,486	1,662,486	32.73%
241	0.00	0	0				1,807,507	1,774,257	1,774,257				0	1,774,257	2,012,042	30.00%	603,613	592,433	592,433	29.44%
242	0.00	0	0				1,069,201	1,078,015	1,069,201				0	1,069,201	1,183,397	33.00%	390,521	393,781	390,521	33.00%
243	0.00	0	126,310				3,558,651	3,610,328	3,558,651				0	3,558,651	3,793,342	30.00%	1,138,003	1,155,379	1,138,003	30.00%

USD #		District Name	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2014	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 (Info Only)	FTE Enroll (excl 4yr old at-risk & virtual) 2/20/2018 (Info Only)	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 2/20/2018 (Info Only)	Adjusted Enrollment
					Col 1			Col 2			Col 3			Col 4	
	4/13/2018														
Total		STATE TOTALS	432,549.0	577.2	433,126.2	429,972.4	534.5	430,506.9	429,498.6	415.5	429,914.1	466,003.2	595.0	466,516.5	433,915.7
244	Coffey	Burlington	782.0	0.0	782.0	786.0	0.0	786.0	792.5	0.0	792.5	846.0	0.0	846.0	792.5
245	Coffey	LeRoy-Gridley	203.6	0.0	203.6	198.5	0.0	198.5	185.5	0.0	185.5	192.0	0.0	192.0	198.5
246	Crawford	Northeast	460.5	0.0	460.5	422.6	0.0	422.6	427.0	0.0	427.0	444.6	0.0	444.6	427.0
247	Crawford	Cherokee	538.9	0.0	538.9	484.6	0.0	484.6	441.0	0.0	441.0	484.0	0.0	484.0	484.6
248	Crawford	Girard	933.0	0.0	933.0	939.8	0.0	939.8	922.0	0.0	922.0	1,003.0	0.0	1,003.0	939.8
249	Crawford	Frontenac Public Schools	833.5	0.0	833.5	823.9	0.0	823.9	855.5	0.0	855.5	954.0	0.0	954.0	855.5
250	Crawford	Pittsburg	2,698.0	0.0	2,698.0	2,695.9	0.0	2,695.9	2,730.8	0.0	2,730.8	2,940.5	0.0	2,940.5	2,730.8
251	Lyon	North Lyon County	393.1	0.0	393.1	397.5	0.0	397.5	373.0	0.0	373.0	381.1	0.0	381.1	397.5
252	Lyon	Southern Lyon County	477.5	0.0	477.5	470.0	0.0	470.0	444.5	0.0	444.5	460.7	0.0	460.7	470.0
253	Lyon	Emporia	4,023.3	0.0	4,023.3	4,129.2	0.0	4,129.2	4,099.6	0.0	4,099.6	4,428.8	0.0	4,428.8	4,129.2
254	Barber	Barber County North	409.5	0.0	409.5	405.5	0.0	405.5	428.5	0.0	428.5	464.0	0.0	464.0	428.5
255	Barber	South Barber	212.5	0.0	212.5	207.5	0.0	207.5	213.5	0.0	213.5	229.5	0.0	229.5	213.5
256	Allen	Marmaton Valley	262.0	0.0	262.0	257.0	0.0	257.0	259.8	0.0	259.8	261.3	0.0	261.3	259.8
257	Allen	Iola	1,182.3	0.0	1,182.3	1,165.0	0.0	1,165.0	1,140.0	0.0	1,140.0	1,209.0	0.0	1,209.0	1,165.0
258	Allen	Humboldt	545.0	0.0	545.0	557.0	0.0	557.0	534.0	0.0	534.0	587.0	0.0	587.0	557.0
259	Sedgwick	Wichita	43,709.4	0.0	43,709.4	43,685.4	0.0	43,685.4	43,374.5	0.0	43,374.5	47,137.1	0.0	47,137.1	43,685.4
260	Sedgwick	Derby	6,117.0	29.3	6,146.3	6,123.2	30.0	6,153.2	6,132.6	30.0	6,162.6	6,828.8	50.0	6,878.8	6,162.6
261	Sedgwick	Haysville	4,896.4	0.0	4,896.4	4,945.4	0.0	4,945.4	5,031.1	0.0	5,031.1	5,559.1	0.0	5,559.1	5,031.1
262	Sedgwick	Valley Center Pub Sch	2,518.8	0.0	2,518.8	2,560.9	0.0	2,560.9	2,566.2	0.0	2,566.2	2,819.6	0.0	2,819.6	2,566.2
263	Sedgwick	Mulvane	1,657.9	0.0	1,657.9	1,612.0	0.0	1,612.0	1,611.8	0.0	1,611.8	1,732.5	0.0	1,732.5	1,612.0
264	Sedgwick	Clearwater	1,085.3	0.0	1,085.3	1,040.0	0.0	1,040.0	1,025.0	0.0	1,025.0	1,122.5	0.0	1,122.5	1,040.0
265	Sedgwick	Goddard	4,962.3	0.0	4,962.3	5,059.9	0.0	5,059.9	5,135.6	0.0	5,135.6	5,606.6	0.0	5,606.6	5,135.6
266	Sedgwick	Maize	6,188.8	0.0	6,188.8	6,262.9	0.0	6,262.9	6,251.9	0.0	6,251.9	6,923.8	0.0	6,923.8	6,262.9
267	Sedgwick	Renwick	1,804.5	0.0	1,804.5	1,743.5	0.0	1,743.5	1,711.0	0.0	1,711.0	1,833.1	0.0	1,833.1	1,743.5
268	Sedgwick	Cheney	710.6	0.0	710.6	692.7	0.0	692.7	712.9	0.0	712.9	779.7	0.0	779.7	712.9
269	Rooks	Palco	98.5	0.0	98.5	96.0	0.0	96.0	84.0	0.0	84.0	96.1	0.0	96.1	96.0
270	Rooks	Plainville	358.0	0.0	358.0	326.3	0.0	326.3	320.0	0.0	320.0	361.0	0.0	361.0	326.3
271	Rooks	Stockton	275.5	0.0	275.5	284.0	0.0	284.0	298.5	0.0	298.5	332.0	0.0	332.0	298.5
272	Mitchell	Waconda	277.5	0.0	277.5	274.0	0.0	274.0	284.0	0.0	284.0	281.5	0.0	281.5	284.0
273	Mitchell	Beloit	702.4	0.0	702.4	717.0	0.0	717.0	704.2	0.0	704.2	744.2	0.0	744.2	717.0
274	Logan	Oakley	349.3	0.0	349.3	371.6	0.0	371.6	373.1	0.0	373.1	391.3	0.0	391.3	373.1
275	Logan	Triplains	64.5	0.0	64.5	67.0	0.0	67.0	60.5	0.0	60.5	62.5	0.0	62.5	67.0
281	Graham	Graham County	341.6	0.0	341.6	336.8	0.0	336.8	335.0	0.0	335.0	378.5	0.0	378.5	336.8
282	Elk	West Elk	296.0	0.0	296.0	310.0	0.0	310.0	311.0	0.0	311.0	350.5	0.0	350.5	311.0
283	Elk	Elk Valley	131.5	0.0	131.5	104.0	0.0	104.0	100.5	0.0	100.5	101.0	0.0	101.0	104.0
284	Chase	Chase County	330.5	0.0	330.5	327.5	0.0	327.5	323.0	0.0	323.0	321.0	0.0	320.0	327.5
285	Chautauqua	Cedar Vale	157.6	0.0	157.6	161.0	0.0	161.0	169.5	0.0	169.5	149.0	0.0	149.0	169.5
286	Chautauqua	Chautauqua Co Community	334.2	0.0	334.2	345.9	0.0	345.9	334.7	0.0	334.7	352.0	0.0	352.0	345.9
287	Franklin	West Franklin	534.0	0.0	534.0	539.0	0.0	539.0	536.5	0.0	536.5	597.6	0.0	597.6	539.0
288	Franklin	Central Heights	533.5	0.0	533.5	506.0	0.0	506.0	495.6	0.0	495.6	532.5	0.0	532.5	506.0
289	Franklin	Wellsville	736.5	0.0	736.5	712.0	0.0	712.0	723.5	0.0	723.5	776.0	0.0	776.0	723.5
290	Franklin	Ottawa	2,275.4	0.0	2,275.4	2,186.3	0.0	2,186.3	2,218.9	0.0	2,218.9	2,338.4	0.0	2,338.4	2,218.9
291	Gove	Grinnell Public Schools	77.0	0.0	77.0	82.5	0.0	82.5	72.0	0.0	72.0	69.0	0.0	69.0	82.5
292	Gove	Wheatland	99.5	0.0	99.5	98.0	0.0	98.0	104.0	0.0	104.0	112.0	0.0	112.0	104.0
293	Gove	Quinter Public Schools	266.5	0.0	266.5	252.0	0.0	252.0	269.5	0.0	269.5	283.0	0.0	283.0	269.5
294	Decatur	Oberlin	314.0	0.0	314.0	294.0	0.0	294.0	307.0	0.0	307.0	342.0	0.0	342.0	307.0
297	Cheyenne	St Francis Comm Sch	264.0	0.0	264.0	258.0	0.0	258.0	261.5	0.0	261.5	278.0	0.0	278.0	261.5
298	Lincoln	Lincoln	311.6	0.0	311.6	316.5	0.0	316.5	302.5	0.0	302.5	338.0	0.0	338.0	316.5
299	Lincoln	Sylvan Grove	206.8	0.0	206.8	215.4	0.0	215.4	222.8	0.0	222.8	241.2	0.0	241.2	222.8
300	Comanche	Comanche County	289.5	0.0	289.5	293.5	0.0	293.5	280.5	0.0	280.5	319.0	0.0	319.0	293.5
303	Ness	Ness City	283.4	0.0	283.4	276.6	0.0	276.6	273.9	0.0	273.9	272.1	0.0	272.1	276.6

USD #	Col 5 4yr Old At Risk (9/20 + 2/20)	Col 6 2016-17 Kindergarten (9/20 + 2/20)	Col 7 Total Adjusted Enrollment (incl 4yr AR & KDG)	Col 8 Low and High Enrollment WTD FTE	2016-17 Bilingual Contact Hours (9/20 + 2/20)	Bilingual Contact Hours WTD FTE	2016-17 Bilingual Headcount (9/20 + 2/20)	Bilingual Headcount WTD FTE	Col 9 Bilingual (max Hrs or Hdct) WTD FTE	Col 10 2016-17 Career / Tech Ed Contact Hours (9/20 + 2/20)	Col 11 Career / Tech Ed WTD FTE	Funded Headcount (excl virtual) (9/20 + 2/20)	Col 12 Free Lunch 10% (Guaranteed)	Col 13 Free Lunch (9/20 + 2/20)	Col 14 At-Risk (Free Lunch) WTD FTE	Col 15 High Density At-Risk (USD)	Col 16 High Density At-Risk (School)	Col 17 High Density At-Risk WTD FTE
Total	3,654.5	35,764.0	473,334.2	54,681.4	157,582.0	10,374.3	56,756.0	10,500.3	11,544.4	109,293.0	9,107.6	479,352	47,952	186,124	90,711.0	12,027.7	12,447.8	13,068.7
244	7.5	55.0	855.0	252.8	2.3	0.2	8.0	1.5	1.5	309.1	25.8	867	87	269.0	130.2	0.0	0.0	0.0
245	0.0	15.0	213.5	152.3	0.0	0.0	0.0	0.0	0.0	76.1	6.3	195	20	61.0	29.5	0.0	2.4	2.4
246	6.0	36.0	469.0	200.2	0.0	0.0	1.0	0.2	0.2	1.9	0.2	447	45	251.0	121.5	26.4	24.1	26.4
247	6.0	30.0	520.6	213.0	0.0	0.0	0.0	0.0	0.0	228.0	19.0	498	50	266.0	128.7	27.9	23.9	27.9
248	7.0	72.0	1,018.8	244.5	22.7	1.5	17.0	3.1	3.1	267.0	22.3	1,023	102	358.0	173.3	0.0	5.1	5.1
249	8.5	69.0	933.0	251.1	13.8	0.9	12.0	2.2	2.2	247.3	20.6	974	97	299.0	144.7	0.0	0.0	0.0
250	28.5	245.0	3,004.3	105.3	1,008.1	66.4	296.0	54.8	66.4	313.6	26.1	3,063	306	1,695.0	820.4	178.0	165.3	178.0
251	0.0	18.0	415.5	184.9	0.0	0.0	0.0	0.0	0.0	107.2	8.9	384	38	160.0	77.4	7.5	7.6	7.6
252	5.5	36.0	511.5	210.9	0.0	0.0	0.0	0.0	0.0	191.4	16.0	475	48	163.0	78.9	0.0	11.3	11.3
253	70.0	294.0	4,493.2	157.4	4,574.8	301.2	1,560.0	288.6	301.2	970.1	80.8	4,611	461	2,166.0	1,048.3	181.5	148.9	181.5
254	6.5	38.0	473.0	201.2	2.8	0.2	6.0	1.1	1.1	62.8	5.2	483	48	156.0	75.5	0.0	1.1	1.1
255	4.0	32.0	249.5	154.2	4.3	0.3	9.0	1.7	1.7	100.1	8.3	241	24	94.0	45.5	2.6	5.1	5.1
256	3.5	19.0	282.3	149.9	0.0	0.0	0.0	0.0	0.0	65.3	5.4	271	27	118.0	57.1	7.1	7.6	7.6
257	8.0	91.0	1,264.0	198.0	0.9	0.1	2.0	0.4	0.4	258.0	21.5	1,236	124	578.0	279.8	47.6	43.8	47.6
258	5.0	40.0	602.0	229.7	0.0	0.0	0.0	0.0	0.0	246.9	20.6	602	60	220.0	106.5	2.4	4.1	4.1
259	1,008.0	4,002.0	48,695.4	1,706.3	37,963.4	2,499.3	11,111.0	2,055.5	2,499.3	10,372.4	864.4	49,715	4,972	33,113.0	16,026.7	3,476.9	3,258.0	3,476.9
260	25.5	594.0	6,782.1	237.6	1,456.7	95.9	719.0	133.0	133.0	1,715.3	142.9	7,241	724	2,459.0	1,190.2	0.0	62.3	62.3
261	76.0	393.0	5,500.1	192.7	285.4	18.8	214.0	39.6	39.6	1,174.9	97.9	5,779	578	2,582.0	1,249.7	175.0	175.5	175.5
262	21.5	199.0	2,786.7	97.6	168.8	11.1	66.0	12.2	12.2	619.4	51.6	2,878	288	885.0	428.3	0.0	4.2	4.2
263	15.0	125.0	1,752.0	61.4	9.0	0.6	10.0	1.9	1.9	520.7	43.4	1,781	178	463.0	224.1	0.0	0.0	0.0
264	3.0	88.0	1,131.0	228.3	0.0	0.0	6.0	1.1	1.1	67.6	5.6	1,135	114	220.0	106.5	0.0	0.0	0.0
265	32.5	416.0	5,584.1	195.7	660.3	43.5	240.0	44.4	44.4	1,545.6	128.8	5,738	574	990.0	479.2	0.0	0.0	0.0
266	23.5	490.0	6,776.4	237.4	140.6	9.3	151.0	27.9	27.9	1,798.0	149.8	7,022	702	967.0	468.0	0.0	0.0	0.0
267	0.0	140.0	1,883.5	66.0	0.0	0.0	0.0	0.0	0.0	595.5	49.6	1,839	184	162.0	89.1	0.0	0.0	0.0
268	10.0	58.0	780.9	250.5	0.0	0.0	0.0	0.0	0.0	581.4	48.5	804	80	166.0	80.3	0.0	0.0	0.0
269	0.5	6.0	102.5	103.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	98	10	32.0	15.5	0.0	1.5	1.5
270	0.0	15.0	341.3	160.5	0.0	0.0	0.0	0.0	0.0	169.6	14.1	366	37	102.0	49.4	0.0	0.0	0.0
271	3.0	33.0	334.5	158.0	0.0	0.0	3.0	0.6	0.6	85.5	7.1	341	34	135.0	65.3	4.3	5.1	5.1
272	3.0	22.0	309.0	148.7	0.0	0.0	0.0	0.0	0.0	92.2	7.7	290	29	85.0	41.1	0.0	0.1	0.1
273	17.0	58.0	792.0	251.1	30.2	2.0	23.0	4.3	4.3	308.8	25.7	789	79	238.0	115.2	0.0	0.0	0.0
274	0.0	29.0	402.1	180.7	0.0	0.0	0.0	0.0	0.0	119.3	9.9	437	44	141.0	68.2	0.0	0.6	0.6
275	0.0	4.0	71.0	72.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	64	6	19.0	9.2	0.0	0.1	0.1
281	0.0	27.0	363.8	168.3	0.0	0.0	0.0	0.0	0.0	102.4	8.5	384	38	141.0	68.2	1.7	5.3	5.3
282	5.0	27.0	343.0	161.1	0.0	0.0	0.0	0.0	0.0	100.5	8.4	363	36	166.0	80.3	12.5	12.5	12.5
283	0.5	9.0	113.5	111.1	0.0	0.0	0.0	0.0	0.0	77.1	6.4	105	11	77.0	37.3	8.1	8.1	8.1
284	0.0	23.0	350.5	163.7	0.0	0.0	0.0	0.0	0.0	81.2	6.8	321	32	77.0	37.3	0.0	0.0	0.0
285	0.0	13.0	182.5	145.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	152	15	78.0	37.8	8.2	7.4	8.2
286	5.5	24.0	375.4	172.1	0.0	0.0	0.0	0.0	0.0	78.2	6.5	369	37	192.0	92.9	20.2	18.8	20.2
287	4.5	52.0	595.5	228.5	0.0	0.0	0.0	0.0	0.0	245.0	20.4	616	62	255.0	123.4	11.4	15.9	15.9
288	6.5	43.0	555.5	220.7	0.5	0.0	2.0	0.4	0.4	275.2	22.9	548	55	287.0	138.9	30.1	29.7	30.1
289	0.0	52.0	775.5	250.2	0.0	0.0	0.0	0.0	0.0	289.5	24.1	785	79	176.0	85.2	0.0	0.0	0.0
290	14.5	178.0	2,411.4	84.5	9.1	0.6	30.0	5.6	5.6	662.9	55.2	2,405	241	999.0	483.5	45.7	49.2	49.2
291	0.5	7.0	90.0	91.3	0.0	0.0	0.0	0.0	0.0	10.5	0.9	71	7	14.0	6.8	0.0	0.0	0.0
292	0.0	8.0	112.0	110.0	0.0	0.0	0.0	0.0	0.0	26.7	2.2	112	11	33.0	16.0	0.0	0.1	0.1
293	2.0	26.0	297.5	146.0	19.2	1.3	14.0	2.6	2.6	36.4	3.0	294	29	60.0	29.0	0.0	0.0	0.0
294	0.0	29.0	336.0	158.6	0.0	0.0	0.0	0.0	0.0	62.5	5.2	346	35	118.0	57.1	0.0	2.2	2.2
297	0.0	20.0	281.5	150.1	32.9	2.2	25.0	4.6	4.6	66.9	5.6	279	28	81.0	39.2	0.0	0.0	0.0
298	6.0	33.0	355.5	165.4	2.5	0.2	6.0	1.1	1.1	60.8	5.1	351	35	144.0	69.7	6.1	6.2	6.2
299	3.0	17.0	242.8	154.4	0.0	0.0	0.0	0.0	0.0	52.9	4.4	250	25	89.0	43.1	0.4	3.5	3.5
300	0.0	36.0	329.5	156.2	0.0	0.0	1.0	0.2	0.2	70.5	5.9	325	33	93.0	45.0	0.0	0.0	0.0
303	5.0	24.0	305.6	147.4	68.9	4.5	44.0	8.1	8.1	142.4	11.9	287	29	92.0	44.5	0.0	0.0	0.0

USD #	Col 18 School Facilitiies FTE (9/20 + 2/20)	Col 19 School Facilities WTD FTE	Col 20 Transportation FTE >= 2.5 Miles (9/20 + 2/20)	Current Year Transportation WTD FTE	Col 21 2017-18 Transportation Aid	Col 22 2016-17 Transportation Aid	Col 23 Transportation WTD FTE	Col 24 Ancillary WTD FTE	Col 25 Declining Enrollment WTD FTE	Col 26 Cost of Living WTD FTE	Col 27 Special Education State Aid	Col 28 Special Education WTD FTE	Col 29 KAMS FTE	WTD FTE (excl COLA; incl SPED) (Info Only)	Col 30 WTD FTE (excl SPED) (Info Only)	Col 31 Virtual Full-Time FTE	Col 32 Virtual Part-Time FTE
Total	16,167.1	4,042.1	134,300.7	22,190.6	88,895,539	101,253,293	25,518.4	7,241.6	458.1	5,996.5	472,688,771	117,995.4	39.0	807,741.9	695,743.0	5,460.0	815.9
244	0.0	0.0	253.0	51.7	207,110	224,186	56.0	0.0	0.0	0.0	1,440,903	359.7	0.0	1,681.0	1,321.3	0.0	0.0
245	0.0	0.0	94.0	24.7	98,948	132,509	33.1	0.0	0.0	0.0	269,200	67.2	0.0	504.3	437.1	0.0	0.0
246	0.0	0.0	166.0	34.5	138,207	176,422	44.0	0.0	0.0	0.0	562,729	140.5	0.0	1,002.0	861.5	5.0	1.6
247	0.0	0.0	277.0	63.7	255,182	367,866	91.8	0.0	0.0	0.0	573,749	143.2	0.0	1,144.2	1,001.0	2.0	0.0
248	184.8	46.2	322.5	70.2	281,221	348,221	86.9	0.0	0.0	0.0	1,082,151	270.1	0.0	1,870.3	1,600.2	1.0	0.0
249	0.0	0.0	101.0	17.1	68,503	71,262	17.8	0.0	0.0	0.0	953,139	237.9	0.0	1,607.3	1,369.4	1.0	0.8
250	0.0	0.0	468.1	67.5	270,405	265,403	67.5	0.0	0.0	0.0	2,975,696	742.8	0.0	5,010.8	4,268.0	49.0	3.7
251	0.0	0.0	229.0	58.4	233,950	308,160	76.9	0.0	0.0	0.0	465,800	116.3	0.0	887.5	771.2	0.0	0.0
252	0.0	0.0	202.0	49.2	197,095	244,602	61.1	0.0	0.0	0.0	547,811	136.7	1.0	1,027.4	890.7	0.0	0.0
253	0.0	0.0	1,641.0	231.9	928,991	954,140	238.2	0.0	0.0	0.0	3,992,427	996.6	0.0	7,497.2	6,500.6	2.0	0.8
254	0.0	0.0	127.0	39.7	159,038	196,837	49.1	0.0	0.0	0.0	653,224	163.1	0.0	969.3	806.2	0.0	0.0
255	0.0	0.0	57.0	19.0	76,114	89,366	22.3	0.0	0.0	0.0	310,000	77.4	0.0	564.0	486.6	0.0	0.0
256	0.0	0.0	102.0	26.8	107,361	142,524	35.6	0.0	0.0	0.0	484,800	121.0	0.0	658.9	537.9	0.0	0.0
257	0.0	0.0	318.0	61.7	247,170	272,722	68.1	0.0	0.0	0.0	1,723,813	430.3	0.0	2,309.7	1,879.4	35.0	1.6
258	0.0	0.0	100.0	23.7	94,942	96,300	24.0	0.0	0.0	0.0	763,528	190.6	0.0	1,177.5	986.9	98.0	0.0
259	2,039.8	510.0	14,891.0	1,873.3	7,504,440	8,000,604	1,997.2	0.0	0.0	0.0	44,744,673	11,169.4	2.0	86,947.6	75,778.2	315.0	10.6
260	34.4	8.6	1,709.0	215.0	861,290	851,677	215.0	0.0	0.0	0.0	5,695,483	1,421.7	2.0	10,195.4	8,773.7	15.0	1.8
261	244.4	61.1	2,027.0	255.0	1,021,530	1,067,004	266.4	0.0	0.0	0.0	5,238,100	1,307.6	0.0	8,890.6	7,583.0	0.0	0.0
262	0.0	0.0	1,368.0	182.5	731,095	771,941	192.7	0.0	0.0	0.0	2,863,442	714.8	0.0	4,288.1	3,573.3	40.0	1.2
263	0.0	0.0	405.0	67.9	272,007	311,242	77.7	0.0	0.0	0.0	1,728,100	431.4	0.0	2,591.9	2,160.5	0.0	0.0
264	0.0	0.0	485.0	86.4	346,118	385,200	96.2	0.0	0.0	0.0	1,215,625	303.5	0.0	1,872.2	1,568.7	0.0	0.0
265	0.0	0.0	3,929.0	494.3	1,980,166	1,987,247	496.1	0.0	0.0	0.0	5,500,000	1,372.9	1.0	8,302.2	6,929.3	11.0	3.2
266	97.2	24.3	4,430.5	557.4	2,232,944	2,466,050	615.6	0.0	0.0	0.0	6,818,064	1,702.0	0.0	10,001.4	8,299.4	365.0	0.6
267	0.0	0.0	729.0	130.5	522,783	609,001	152.0	0.0	0.0	0.0	1,886,560	470.9	0.0	2,711.1	2,240.2	0.0	0.0
268	220.0	55.0	188.0	39.5	158,237	169,103	42.2	0.0	0.0	0.0	867,600	216.6	0.0	1,474.0	1,257.4	0.0	0.0
269	0.0	0.0	66.0	19.1	76,515	104,774	26.2	0.0	0.0	0.0	120,848	30.2	0.0	279.2	249.0	0.0	0.0
270	0.0	0.0	37.1	12.3	49,274	58,550	14.6	0.0	0.0	0.0	466,000	116.3	1.0	697.2	580.9	0.0	0.0
271	0.0	0.0	62.0	20.3	81,322	109,397	27.3	0.0	0.0	0.0	427,421	106.7	0.0	704.6	597.9	0.0	0.0
272	0.0	0.0	156.0	42.4	169,854	181,814	45.4	0.0	0.0	0.0	412,524	103.0	0.0	655.0	552.0	0.0	0.0
273	0.0	0.0	148.5	43.3	173,460	203,771	50.9	0.0	0.0	0.0	1,110,589	277.2	1.0	1,517.4	1,240.2	0.0	0.0
274	0.0	0.0	75.5	25.5	102,153	119,412	29.8	0.0	0.0	0.0	468,375	116.9	0.0	808.2	691.3	1.0	0.0
275	0.0	0.0	28.0	11.6	46,470	62,788	15.7	0.0	0.0	0.0	125,600	31.4	0.0	199.4	168.0	0.0	0.0
281	0.0	0.0	92.5	30.8	123,385	166,792	41.6	0.0	0.0	0.0	314,741	78.6	0.0	734.3	655.7	0.0	0.0
282	0.0	0.0	129.0	38.2	153,029	252,691	63.1	0.0	0.0	0.0	575,000	143.5	0.0	811.9	668.4	0.0	0.0
283	0.0	0.0	19.5	6.6	26,440	60,476	15.1	0.0	0.0	0.0	263,600	65.8	0.0	357.3	291.5	0.0	0.0
284	0.0	0.0	182.0	54.4	217,926	268,484	67.0	0.0	0.0	0.0	388,640	97.0	0.0	722.3	625.3	0.0	0.8
285	0.0	0.0	21.5	7.8	31,247	51,617	12.9	0.0	0.0	0.0	225,000	56.2	0.0	442.8	386.6	0.0	0.0
286	0.0	0.0	95.5	28.1	112,569	171,029	42.7	0.0	0.0	0.0	385,000	96.1	0.0	805.9	709.8	0.0	0.0
287	0.0	0.0	406.0	82.3	329,694	359,006	89.6	0.0	0.0	0.0	850,440	212.3	0.0	1,285.6	1,073.3	0.0	0.0
288	0.0	0.0	411.0	76.2	305,257	358,621	89.5	0.0	0.0	0.0	497,800	124.3	0.0	1,182.3	1,058.0	4.0	0.0
289	0.0	0.0	169.0	36.4	145,818	230,735	57.6	0.0	0.0	0.0	879,763	219.6	0.0	1,412.2	1,192.6	0.0	0.0
290	531.4	132.9	166.0	35.1	140,611	407,156	101.6	0.0	0.0	0.0	2,650,640	661.7	0.0	3,985.6	3,323.9	7.0	0.5
291	0.0	0.0	31.0	10.5	42,063	58,936	14.7	0.0	0.0	0.0	111,263	27.8	0.0	231.5	203.7	0.0	0.0
292	0.0	0.0	67.0	21.7	86,930	115,175	28.8	0.0	0.0	0.0	140,767	35.1	0.0	304.2	269.1	0.0	0.0
293	0.0	0.0	83.0	25.2	100,951	103,234	25.8	0.0	0.0	0.0	363,240	90.7	1.0	595.6	504.9	0.0	0.0
294	0.0	0.0	76.5	27.3	109,364	142,139	35.5	0.0	0.0	0.0	362,833	90.6	0.0	685.2	594.6	0.0	0.0
297	0.0	0.0	66.0	23.1	92,539	106,315	26.5	0.0	0.0	0.0	309,500	77.3	0.0	584.8	507.5	0.0	0.0
298	0.0	0.0	132.0	37.5	150,225	181,429	45.3	0.0	0.0	0.0	502,715	125.5	0.0	773.8	648.3	0.0	0.0
299	0.0	0.0	167.5	48.6	194,692	230,735	57.6	0.0	0.0	0.0	280,000	69.9	0.0	575.7	505.8	0.0	0.0
300	0.0	0.0	208.5	61.8	247,571	302,767	75.6	0.0	0.0	0.0	457,100	114.1	0.0	726.5	612.4	0.0	0.0
303	0.0	0.0	27.0	10.8	43,265	80,122	20.0	0.0	0.0	0.0	265,104	66.2	0.0	603.7	537.5	0.0	0.0

KSDE142092

BASE Gen Fund = $4,006
BASE LOB = $4,490

USD #	Col 33 Virtual Credits (19yrs & Older)	Col 34 Virtual State Aid	Col 35 Extraordinary Need Aid	Sequence Number	Audit	Republished	Col 36 Computed General Fund	Col 37 Adopted General Fund	Col 38 Legal Max General Fund (before reductions)	Prior Year Budget Law Violation	Prior Year Trans Audit Adjust	Prior Year Virtual Credits Audit Adj	Col 39 Prior Year Total Reductions	Col 40 2017-18 Adjusted Legal General Fund Budget	Col 41 2017-18 LOB Base General Fund	Col 42 2017-18 LOB Authorized Percent	Col 43 Computed Local Option Budget	Col 44 Adopted Local Option Budget	Col 45 Legal Max Local Option Budget	LOB Percent Used
Total	3,612.75	31,248,470	2,487,558				3,293,572,053	3,325,126,178	3,290,184,678	0	-922,014	-125,399	-1,047,413	3,289,137,265	3,608,392,278	87.85	1,118,561,868	1,117,930,432	1,108,786,829	29.22%
244	0.00	0	0				6,734,086	6,738,493	6,734,086				0	6,734,086	7,373,540	30.00%	2,212,062	2,213,544	2,212,062	30.00%
245	0.00	0	0	3	A		2,020,226	2,030,241	2,020,226				0	2,020,226	2,263,130	30.00%	678,939	682,307	678,939	30.00%
246	15.00	38,355	0	6	A		4,052,367	4,191,237	4,052,367			-933	-933	4,051,434	4,430,864	30.00%	1,329,259	1,371,824	1,329,259	30.00%
247	0.00	10,000	383,281	3	A		4,976,946	4,839,755	4,839,755				0	4,839,755	5,151,130	30.00%	1,545,339	1,492,402	1,492,402	28.97%
248	0.00	5,000	0	4	A		7,497,422	7,666,258	7,497,422				0	7,497,422	8,267,049	30.00%	2,480,115	2,531,031	2,480,115	30.00%
249	2.00	7,778	0	4	A		6,446,622	6,471,492	6,446,622			-467	-467	6,446,155	7,101,745	30.00%	2,130,524	2,131,332	2,130,524	30.00%
250	35.00	276,105	0				20,349,370	20,539,371	20,349,370				0	20,349,370	22,139,016	30.00%	6,641,705	6,729,529	6,641,705	30.00%
251	0.00	0	0	5	A		3,555,325	3,554,204	3,554,204				0	3,554,204	3,928,488	33.00%	1,296,401	1,289,141	1,289,141	32.82%
252	0.00	0	0				4,115,764	4,349,314	4,115,764				0	4,115,764	4,542,564	30.00%	1,362,769	1,441,299	1,362,769	30.00%
253	0.00	11,360	0	6	A		30,045,143	30,169,379	30,045,143				0	30,045,143	33,180,121	30.00%	9,954,036	9,997,949	9,954,036	30.00%
254	0.00	0	0				3,883,016	3,949,115	3,883,016				0	3,883,016	4,273,062	30.00%	1,281,919	1,304,144	1,281,919	30.00%
255	0.00	0	0				2,259,384	2,283,598	2,259,384				0	2,259,384	2,494,834	30.00%	748,450	751,548	748,450	30.00%
256	0.00	0	0	3	A		2,639,553	2,650,770	2,639,553				0	2,639,553	2,899,971	30.00%	869,991	873,763	869,991	30.00%
257	10.00	184,810	0	4	A		9,437,468	9,689,855	9,437,468				0	9,437,468	10,186,843	30.00%	3,056,053	3,147,380	3,056,053	30.00%
258	550.00	879,950	0				5,597,015	5,421,368	5,421,368				0	5,421,368	5,194,709	33.00%	1,714,254	1,727,293	1,714,254	33.00%
259	350.00	1,841,170	0	3	A		350,153,256	351,059,229	350,153,256			-36,854	-36,854	350,116,402	384,979,811	30.00%	115,493,943	115,537,317	115,493,943	30.00%
260	0.00	78,060	0				40,920,832	41,124,612	40,920,832				0	40,920,832	45,080,416	30.00%	13,524,125	13,600,365	13,524,125	30.00%
261	0.00	0	0	6	A		35,615,744	36,686,147	35,615,744				0	35,615,744	39,285,770	30.00%	11,785,731	12,145,649	11,785,731	30.00%
262	0.00	202,040	0				17,380,169	17,385,873	17,380,169				0	17,380,169	18,907,559	30.00%	5,672,268	5,665,398	5,665,398	29.96%
263	0.00	0	0				10,383,151	10,587,057	10,383,151				0	10,383,151	11,428,745	33.00%	3,771,486	3,846,904	3,771,486	33.00%
264	0.00	0	0	3	A		7,500,033	7,554,114	7,500,033				0	7,500,033	8,259,088	30.00%	2,477,726	2,456,795	2,456,795	29.75%
265	19.00	73,911	0	4	A		33,332,524	33,503,012	33,332,524			-4,665	-4,665	33,327,859	36,608,067	30.00%	10,982,420	11,025,255	10,982,420	30.00%
266	0.00	1,826,020	0	1	A		41,891,628	42,387,740	41,891,628				0	41,891,628	44,082,370	30.00%	13,224,711	13,402,380	13,224,711	30.00%
267	0.00	0	0				10,860,667	11,018,102	10,860,667				0	10,860,667	11,945,058	33.00%	3,941,869	4,000,100	3,941,869	33.00%
268	0.00	0	0				5,904,844	5,844,353	5,844,353				0	5,844,353	6,513,326	33.00%	2,149,398	1,850,500	1,850,500	28.41%
269	0.00	0	0	3	A		1,118,475	1,124,484	1,118,475				0	1,118,475	1,336,620	30.00%	400,986	400,986	400,986	30.00%
270	0.00	0	0	4	A		2,792,983	2,796,589	2,792,983				0	2,792,983	3,069,751	30.00%	920,925	922,138	920,925	30.00%
271	0.00	0	0	3	A		2,822,628	2,881,916	2,822,628				0	2,822,628	3,111,992	30.00%	933,598	953,533	933,598	30.00%
272	0.00	0	0	1	A		2,623,930	2,720,074	2,623,930				0	2,623,930	2,891,104	30.00%	867,331	899,659	867,331	30.00%
273	0.00	0	0				6,078,704	5,942,500	5,942,500				0	5,942,500	6,674,597	30.00%	2,002,379	1,956,581	1,956,581	29.31%
274	3.00	7,127	0				3,244,776	3,319,829	3,244,776				0	3,244,776	3,612,111	33.00%	1,191,997	1,096,211	1,096,211	30.35%
275	0.00	0	0				798,796	810,414	798,796				0	798,796	879,920	33.00%	290,374	294,671	290,374	33.00%
281	0.00	0	0				2,941,606	2,935,997	2,935,997				0	2,935,997	3,396,872	30.00%	1,019,062	1,017,176	1,017,176	29.94%
282	0.00	0	0	3	A		3,252,471	3,382,266	3,252,471				0	3,252,471	3,576,116	30.00%	1,072,835	1,116,478	1,072,835	30.00%
283	3.00	2,127	209,817	8	A		1,643,288	1,697,464	1,643,288			-933	-933	1,642,355	1,608,747	30.00%	482,624	460,000	460,000	28.59%
284	0.00	1,360	0				2,894,894	2,932,392	2,894,894				0	2,894,894	3,250,654	30.00%	975,196	988,262	975,196	30.00%
285	0.00	0	0	3	A		1,773,857	1,823,131	1,773,857				0	1,773,857	1,960,834	30.00%	588,250	405,000	405,000	20.65%
286	0.00	0	0	4	A		3,228,415	3,220,809	3,220,809				0	3,220,809	3,690,242	30.00%	1,107,073	1,101,146	1,101,146	29.84%
287	0.00	0	0	7	A		5,150,114	5,253,261	5,150,114				0	5,150,114	5,747,241	30.00%	1,724,172	1,757,174	1,724,172	30.00%
288	0.00	20,000	0				4,756,294	4,739,284	4,739,284				0	4,739,284	5,248,220	30.00%	1,574,466	1,568,270	1,568,270	29.88%
289	0.00	0	0				5,657,273	5,706,532	5,657,273				0	5,657,273	6,234,537	30.00%	1,870,361	1,883,562	1,870,361	30.00%
290	0.00	35,850	0				16,002,164	17,208,451	16,002,164				0	16,002,164	17,574,951	30.00%	5,272,485	5,642,372	5,272,485	30.00%
291	0.00	0	0				927,389	947,419	927,389				0	927,389	1,025,876	30.00%	307,763	225,000	225,000	21.93%
292	0.00	0	0				1,218,625	1,213,017	1,213,017				0	1,213,017	1,405,724	30.00%	421,717	419,831	419,831	29.87%
293	0.00	0	0				2,385,974	2,420,425	2,385,974				0	2,385,974	2,631,156	31.00%	815,658	826,237	815,658	31.00%
294	0.00	0	0				2,744,911	2,756,529	2,744,911				0	2,744,911	3,032,587	30.00%	909,776	913,682	909,776	30.00%
297	0.00	0	0	5	A		2,342,709	2,346,715	2,342,709				0	2,342,709	2,588,175	30.00%	776,453	777,800	776,453	30.00%
298	0.00	0	0	3	A		3,099,843	3,111,060	3,099,843				0	3,099,843	3,413,582	30.00%	1,024,075	1,027,846	1,024,075	30.00%
299	0.00	0	0	3	A		2,306,254	2,269,399	2,269,399				0	2,269,399	2,551,042	30.00%	765,313	575,000	575,000	22.54%
300	0.00	0	0	3	A		2,910,359	2,957,229	2,910,359				0	2,910,359	3,206,776	30.00%	962,033	977,793	962,033	30.00%
303	0.00	0	0	6	A		2,418,422	2,461,687	2,418,422				0	2,418,422	2,678,479	30.00%	803,544	818,091	803,544	30.00%

KSDE142093

					Col 1			Col 2			Col 3	(Info Only)	(Info Only)	(Info Only)	Col 4
	4/13/2018														
USD #		District Name	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2014	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 2/20/2018	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 2/20/2018	Adjusted Enrollment
Total		STATE TOTALS	432,549.0	577.2	433,126.2	429,972.4	534.5	430,506.9	429,498.6	415.5	429,914.1	466,003.2	595.0	466,516.5	433,915.7
305	Saline	Salina	6,608.2	0.0	6,608.2	6,577.8	0.0	6,577.8	6,529.8	0.0	6,529.8	7,169.8	0.0	7,169.8	6,577.8
306	Saline	Southeast Of Saline	672.3	0.0	672.3	647.5	0.0	647.5	639.0	0.0	639.0	659.0	0.0	658.0	647.5
307	Saline	Ell-Saline	448.0	0.0	448.0	426.5	0.0	426.5	425.0	0.0	425.0	449.0	0.0	449.0	426.5
308	Reno	Hutchinson Public Schools	4,568.4	0.0	4,568.4	4,484.4	0.0	4,484.4	4,165.4	0.0	4,165.4	4,449.0	0.0	4,449.0	4,484.4
309	Reno	Nickerson	1,051.5	0.0	1,051.5	1,027.0	0.0	1,027.0	1,006.3	0.0	1,006.3	1,104.0	0.0	1,104.0	1,027.0
310	Reno	Fairfield	261.0	0.0	261.0	274.0	0.0	274.0	261.0	0.0	261.0	282.0	0.0	282.0	274.0
311	Reno	Pretty Prairie	261.9	0.0	261.9	239.0	0.0	239.0	230.0	0.0	230.0	260.1	0.0	260.1	239.0
312	Reno	Haven Public Schools	815.0	0.0	815.0	754.0	0.0	754.0	757.5	0.0	757.5	784.5	0.0	784.5	757.5
313	Reno	Buhler	2,004.0	0.0	2,004.0	2,064.8	0.0	2,064.8	2,118.1	0.0	2,118.1	2,274.5	0.0	2,274.5	2,118.1
314	Thomas	Brewster	106.5	0.0	106.5	122.0	0.0	122.0	136.5	0.0	136.5	131.3	0.0	131.0	136.5
315	Thomas	Colby Public Schools	850.2	0.0	850.2	832.4	0.0	832.4	788.6	0.0	788.6	886.6	0.0	886.6	832.4
316	Thomas	Golden Plains	171.9	0.0	171.9	169.1	0.0	169.1	168.0	0.0	168.0	178.5	0.0	178.5	169.1
320	Pottawatomie	Wamego	1,428.8	0.0	1,428.8	1,415.1	0.0	1,415.1	1,361.1	0.0	1,361.1	1,500.5	0.0	1,500.5	1,415.1
321	Pottawatomie	Kaw Valley	1,059.9	0.0	1,059.9	1,040.5	0.0	1,040.5	1,071.5	0.0	1,071.5	1,105.5	0.0	1,105.5	1,071.5
322	Pottawatomie	Onaga-Havensville-Wheaton	292.0	0.0	292.0	276.5	0.0	276.5	266.5	0.0	266.5	295.5	0.0	295.5	276.5
323	Pottawatomie	Rock Creek	855.6	0.0	855.6	888.6	0.0	888.6	936.1	0.0	936.1	1,060.0	0.0	1,060.0	936.1
325	Phillips	Phillipsburg	566.0	0.0	566.0	570.5	0.0	570.5	564.7	0.0	564.7	619.0	0.0	619.0	570.5
326	Phillips	Logan	142.0	0.0	142.0	141.0	0.0	141.0	134.0	0.0	134.0	150.5	0.0	150.5	141.0
327	Ellsworth	Ellsworth	565.0	0.0	565.0	571.6	0.0	571.6	585.7	0.0	585.7	645.0	0.0	645.0	585.7
329	Wabaunsee	Mill Creek Valley	432.0	0.0	432.0	408.9	0.0	408.9	412.0	0.0	412.0	447.0	0.0	447.0	412.0
330	Wabaunsee	Mission Valley	434.5	0.0	434.5	444.2	0.0	444.2	449.5	0.0	449.5	454.0	0.0	454.0	449.5
331	Kingman	Kingman - Norwich	886.9	0.0	886.9	854.0	0.0	854.0	855.2	0.0	855.2	869.2	0.0	869.2	855.2
332	Kingman	Cunningham	149.8	0.0	149.8	135.0	0.0	135.0	144.0	0.0	144.0	158.5	0.0	158.5	144.0
333	Cloud	Concordia	939.5	0.0	939.5	941.2	0.0	941.2	959.0	0.0	959.0	1,075.7	0.0	1,075.7	959.0
334	Cloud	Southern Cloud	190.5	0.0	190.5	173.5	0.0	173.5	165.0	0.0	165.0	159.0	0.0	159.0	173.5
335	Jackson	North Jackson	360.0	0.0	360.0	347.0	0.0	347.0	335.5	0.0	335.5	375.5	0.0	375.5	347.0
336	Jackson	Holton	1,069.0	0.0	1,069.0	977.0	0.0	977.0	982.5	0.0	982.5	1,089.0	0.0	1,089.0	982.5
337	Jackson	Royal Valley	835.0	0.0	835.0	778.6	0.0	778.6	769.6	0.0	769.6	793.7	0.0	793.7	794.4
338	Jefferson	Valley Falls	359.0	0.0	359.0	345.0	0.0	345.0	335.0	0.0	335.0	356.5	0.0	356.5	345.0
339	Jefferson	Jefferson County North	391.5	0.0	391.5	401.5	0.0	401.5	409.5	0.0	409.5	448.0	0.0	448.0	409.5
340	Jefferson	Jefferson West	795.0	0.0	795.0	813.0	0.0	813.0	794.0	0.0	794.0	848.2	0.0	848.2	813.0
341	Jefferson	Oskaloosa Public Schools	498.5	0.0	498.5	499.3	0.0	499.3	539.5	0.0	539.5	562.9	0.0	562.9	539.5
342	Jefferson	McLouth	464.6	0.0	464.6	428.5	0.0	428.5	434.8	0.0	434.8	466.2	0.0	466.2	434.8
343	Jefferson	Perry Public Schools	729.1	0.0	729.1	708.0	0.0	708.0	689.0	0.0	689.0	727.5	0.0	727.5	708.0
344	Linn	Pleasanton	340.0	0.0	340.0	310.0	0.0	310.0	318.5	0.0	318.5	358.0	0.0	358.0	318.5
345	Shawnee	Seaman	3,576.7	0.0	3,576.7	3,455.0	0.0	3,455.0	3,494.5	0.0	3,494.5	3,839.7	0.0	3,839.7	3,494.5
346	Linn	Jayhawk	478.0	0.0	478.0	497.5	0.0	497.5	511.0	0.0	511.0	570.8	0.0	570.8	511.0
347	Edwards	Kinsley-Offerle	313.0	0.0	313.0	301.0	0.0	301.0	306.0	0.0	306.0	313.0	0.0	313.0	306.0
348	Douglas	Baldwin City	1,268.2	0.0	1,268.2	1,244.2	0.0	1,244.2	1,291.7	0.0	1,291.7	1,339.9	0.0	1,339.0	1,291.7
349	Stafford	Stafford	253.9	0.0	253.9	234.9	0.0	234.9	196.1	0.0	196.1	229.8	0.0	229.8	234.9
350	Stafford	St John-Hudson	330.5	0.0	330.5	306.4	0.0	306.4	302.5	0.0	302.5	303.5	0.0	303.5	306.4
351	Stafford	Macksville	225.9	0.0	225.9	202.0	0.0	202.0	216.5	0.0	216.5	222.5	0.0	222.5	216.5
352	Sherman	Goodland	998.0	0.0	998.0	845.7	0.0	845.7	843.9	0.0	843.9	897.5	0.0	897.5	845.7
353	Sumner	Wellington	1,474.5	0.0	1,474.5	1,457.0	0.0	1,457.0	1,465.5	0.0	1,465.5	1,528.9	0.0	1,528.2	1,465.5
355	Barton	Ellinwood Public Schools	398.1	0.0	398.1	406.5	0.0	406.5	402.4	0.0	402.4	450.3	0.0	450.3	406.5
356	Sumner	Conway Springs	464.4	0.0	464.4	451.5	0.0	451.5	431.2	0.0	431.2	444.7	0.0	444.7	451.5
357	Sumner	Belle Plaine	567.3	0.0	567.3	548.5	0.0	548.5	537.5	0.0	537.5	616.0	0.0	616.0	548.5
358	Sumner	Oxford	302.1	0.0	302.1	273.5	0.0	273.5	274.5	0.0	274.5	369.9	0.0	368.9	274.5
359	Sumner	Argonia Public Schools	159.9	0.0	159.9	146.0	0.0	146.0	171.0	0.0	171.0	170.0	0.0	170.0	171.0
360	Sumner	Caldwell	234.0	0.0	234.0	212.0	0.0	212.0	205.5	0.0	205.5	241.0	0.0	239.0	212.0
361	Harper	Anthony-Harper	795.8	0.0	795.8	744.5	0.0	744.5	729.1	0.0	729.1	778.9	0.0	778.9	744.5

USD #	Col 5 4yr Old At Risk (9/20 + 2/20)	Col 6 2016-17 Kindergarten (9/20 + 2/20)	Col 7 Total Adjusted Enrollment (incl 4yr AR & KDG)	Col 8 Low and High Enrollment WTD FTE	2016-17 Bilingual Contact Hours (9/20 + 2/20)	Bilingual Contact Hours WTD FTE	2016-17 Bilingual Headcount (9/20 + 2/20)	Bilingual Headcount WTD FTE	Col 9 Bilingual (max Hrs or Hdct) WTD FTE	Col 10 2016-17 Career / Tech Ed Contact Hours (9/20 + 2/20)	Col 11 Career / Tech Ed WTD FTE	Funded Headcount (excl virtual) (9/20 + 2/20)	Col 12 Free Lunch 10% (Guaranteed)	Col 13 Free Lunch (9/20 + 2/20)	Col 14 At-Risk (Free Lunch) WTD FTE	Col 15 High Density At-Risk (USD)	Col 16 High Density At-Risk (School)	Col 17 High Density At-Risk WTD FTE
Total	3,654.5	35,764.0	473,334.2	54,681.4	157,582.0	10,374.3	56,756.0	10,500.3	11,544.4	109,293.0	9,107.6	479,352	47,952	186,124	90,711.0	12,027.7	12,447.8	13,068.7
305	29.0	561.0	7,167.8	251.2	1,784.4	117.5	886.0	163.9	163.9	880.9	73.4	7,347	735	3,431.0	1,660.6	281.0	242.6	281.0
306	0.0	52.0	699.5	243.7	0.0	0.0	0.0	0.0	0.0	189.5	15.8	661	66	104.0	50.3	0.0	0.0	0.0
307	0.0	35.0	461.5	198.1	43.7	2.9	22.0	4.1	4.1	185.2	15.4	450	45	96.0	46.5	0.0	0.0	0.0
308	25.5	304.0	4,813.9	168.7	622.9	41.0	288.0	53.3	53.3	1,349.0	112.4	4,560	456	2,461.0	1,191.1	258.4	229.3	258.4
309	0.0	92.0	1,119.0	230.4	79.8	5.3	29.0	5.4	5.4	445.6	37.1	1,112	111	525.0	254.1	44.9	40.1	44.9
310	0.0	26.0	300.0	145.3	25.5	1.7	16.0	3.0	3.0	103.7	8.6	282	28	148.0	71.6	15.5	15.4	15.5
311	0.0	14.0	253.0	154.0	0.0	0.0	0.0	0.0	0.0	36.2	3.0	262	26	71.0	34.4	0.0	0.0	0.0
312	12.5	55.0	825.0	252.3	155.4	10.2	53.0	9.8	10.2	524.7	43.7	817	82	262.0	126.8	0.0	0.3	0.3
313	20.0	149.0	2,287.1	80.1	52.9	3.5	41.0	7.6	7.6	778.2	64.9	2,343	234	593.0	287.0	0.0	0.0	0.0
314	0.0	11.0	147.5	131.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	133	13	36.0	17.4	0.0	0.0	0.0
315	0.0	63.0	895.4	252.4	96.9	6.4	57.0	10.5	10.5	257.5	21.5	904	90	232.0	112.3	0.0	0.0	0.0
316	1.0	8.0	178.1	143.8	55.0	3.6	34.0	6.3	6.3	13.0	1.1	183	18	100.0	48.4	10.5	9.2	10.5
320	0.0	121.0	1,536.1	98.7	20.6	1.4	18.0	3.3	3.3	338.3	28.2	1,516	152	330.0	159.7	0.0	0.0	0.0
321	8.5	76.0	1,156.0	223.5	0.0	0.0	2.0	0.4	0.4	287.3	23.9	1,136	114	317.0	153.4	0.0	0.0	0.0
322	0.0	31.0	307.5	148.1	0.0	0.0	0.0	0.0	0.0	22.0	1.8	299	30	95.0	46.0	0.0	0.6	0.6
323	0.0	99.0	1,035.1	242.7	16.9	1.1	14.0	2.6	2.6	184.7	15.4	1,068	107	195.0	94.4	0.0	0.0	0.0
325	0.0	50.0	620.5	232.9	0.0	0.0	0.0	0.0	0.0	154.1	12.8	626	63	152.0	73.6	0.0	0.0	0.0
326	0.5	14.0	155.5	134.9	0.0	0.0	1.0	0.2	0.2	55.5	4.6	152	15	51.0	24.7	0.0	0.0	0.0
327	0.0	54.0	639.7	235.9	0.0	0.0	4.0	0.7	0.7	114.0	9.5	647	65	171.0	82.8	0.0	0.0	0.0
329	0.0	28.0	440.0	192.1	0.0	0.0	0.0	0.0	0.0	168.4	14.0	452	45	82.0	39.7	0.0	0.0	0.0
330	0.0	42.0	491.5	206.0	0.0	0.0	0.0	0.0	0.0	253.3	21.1	458	46	115.0	55.7	0.0	0.0	0.0
331	10.0	52.0	917.2	251.8	0.0	0.0	2.0	0.4	0.4	503.1	41.9	928	93	335.0	162.1	2.6	16.6	16.6
332	0.0	13.0	157.0	135.5	0.0	0.0	1.0	0.2	0.2	0.0	0.0	163	16	49.0	23.7	0.0	0.5	0.5
333	13.0	101.0	1,073.0	237.7	4.1	0.3	28.0	5.2	5.2	296.1	24.7	1,111	111	416.0	201.3	7.1	13.1	13.1
334	0.0	13.0	186.5	146.4	0.0	0.0	0.0	0.0	0.0	39.6	3.3	161	16	80.0	38.7	8.2	7.6	8.2
335	6.0	22.0	375.0	172.0	0.0	0.0	0.0	0.0	0.0	121.0	10.1	393	39	124.0	60.0	0.0	0.0	0.0
336	0.0	82.0	1,064.5	238.9	99.0	6.5	32.0	5.9	6.5	320.0	26.7	1,096	110	363.0	175.7	0.0	0.6	0.6
337	0.0	62.0	856.4	252.8	0.0	0.0	0.0	0.0	0.0	184.8	15.4	804	80	309.0	149.6	7.4	8.1	8.1
338	5.5	35.0	385.5	175.5	0.0	0.0	0.0	0.0	0.0	30.2	2.5	372	37	103.0	49.9	0.0	0.0	0.0
339	7.0	40.0	456.5	196.8	0.0	0.0	0.0	0.0	0.0	84.5	7.0	470	47	119.0	57.6	0.0	0.0	0.0
340	0.0	61.0	874.0	252.7	0.0	0.0	0.0	0.0	0.0	180.4	15.0	855	86	188.0	91.0	0.0	0.0	0.0
341	13.0	41.0	593.5	228.2	0.0	0.0	0.0	0.0	0.0	81.5	6.8	593	59	255.0	123.4	14.3	14.3	14.3
342	8.0	21.0	463.8	198.8	0.0	0.0	0.0	0.0	0.0	114.6	9.6	491	49	123.0	59.5	0.0	0.0	0.0
343	5.5	41.0	754.5	248.8	0.0	0.0	2.0	0.4	0.4	93.4	7.8	743	74	212.0	102.6	0.0	0.0	0.0
344	3.5	20.0	342.0	160.7	0.0	0.0	0.0	0.0	0.0	82.1	6.8	367	37	124.0	60.0	0.0	2.5	2.5
345	29.5	227.0	3,751.0	131.4	19.1	1.3	35.0	6.5	6.5	718.4	59.9	3,936	394	1,085.0	525.1	0.0	30.2	30.2
346	7.5	37.0	555.5	220.7	1.1	0.1	13.0	2.4	2.4	170.0	14.2	592	59	282.0	136.5	25.0	23.4	25.0
347	1.5	26.0	333.5	157.7	265.4	17.5	63.0	11.7	17.5	185.5	15.5	320	32	137.0	66.3	7.5	7.7	7.7
348	12.5	86.0	1,390.2	158.2	0.0	0.0	2.0	0.4	0.4	287.0	23.9	1,385	139	335.0	162.1	0.0	0.0	0.0
349	0.0	6.0	240.9	154.4	42.9	2.8	20.0	3.7	3.7	214.4	17.9	239	24	103.0	49.9	5.8	10.2	10.2
350	6.0	23.0	335.4	158.4	106.8	7.0	52.0	9.6	9.6	103.5	8.6	319	32	134.0	64.9	6.6	6.6	6.6
351	5.5	12.0	234.0	154.2	212.1	14.0	85.0	15.7	15.7	14.4	1.2	236	24	121.0	58.6	12.7	8.7	12.7
352	12.0	62.0	919.7	251.7	381.0	25.1	109.0	20.2	25.1	221.6	18.5	931	93	371.0	179.6	12.6	8.8	12.6
353	6.0	124.0	1,595.5	70.3	4.9	0.3	19.0	3.5	3.5	338.3	28.2	1,560	156	688.0	333.0	43.8	41.0	43.8
355	0.0	44.0	450.5	195.1	0.0	0.0	0.0	0.0	0.0	112.5	9.4	512	51	154.0	74.5	0.0	0.0	0.0
356	0.0	34.0	485.5	204.5	0.0	0.0	0.0	0.0	0.0	185.5	15.5	522	52	92.0	44.5	0.0	0.0	0.0
357	11.0	49.0	608.5	230.8	0.0	0.0	0.0	0.0	0.0	131.1	10.9	646	65	199.0	96.3	0.0	0.9	0.9
358	1.0	22.0	297.5	146.0	0.0	0.0	1.0	0.2	0.2	63.9	5.3	346	35	125.0	60.5	1.0	5.7	5.7
359	1.5	15.0	187.5	146.7	0.0	0.0	0.0	0.0	0.0	86.5	7.2	177	18	65.0	31.5	0.8	3.4	3.4
360	4.0	16.0	232.0	154.1	0.0	0.0	0.0	0.0	0.0	52.5	4.4	251	25	109.0	52.8	6.4	7.1	7.1
361	14.0	67.0	825.5	252.3	158.5	10.4	74.0	13.7	13.7	94.6	7.9	796	80	417.0	201.8	43.8	38.2	43.8

	Col 18	Col 19	Col 20		Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28	Col 29		Col 30	Col 31	Col 32
														(Info Only)	(Info Only)		
USD #	School Facilties FTE (9/20 + 2/20)	School Facilities WTD FTE	Transportation FTE >= 2.5 Miles (9/20 + 2/20)	Current Year Transportation WTD FTE	2017-18 Transportation Aid	2016-17 Transportation Aid	Transportation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education State Aid	Special Education WTD FTE	KAMS FTE		WTD FTE (excl COLA; incl SPED)	WTD FTE (excl SPED)	Virtual Full-Time FTE	Virtual Part-Time FTE
Total	16,167.1	4,042.1	134,300.7	22,190.6	88,895,539	101,253,293	25,518.4	7,241.6	458.1	5,996.5	472,688,771	117,995.4	39.0		807,741.9	695,743.0	5,460.0	815.9
305	1,261.2	315.3	1,242.5	172.5	691,035	650,603	172.5	0.0	0.0	0.0	7,800,000	1,947.1	0.0		12,032.8	10,085.7	1.0	3.0
306	0.0	0.0	339.0	70.6	282,824	383,659	95.8	0.0	0.0	0.0	689,994	172.2	0.0		1,277.3	1,105.1	0.0	0.0
307	0.0	0.0	183.0	43.1	172,659	227,268	56.7	0.0	0.0	0.0	503,667	125.7	0.0		908.0	782.3	2.0	0.0
308	0.0	0.0	38.5	7.2	28,843	36,979	9.2	0.0	0.0	0.0	4,860,302	1,213.3	0.0		7,820.3	6,607.0	0.0	0.0
309	0.0	0.0	453.0	86.8	347,721	422,179	105.4	0.0	0.0	0.0	1,216,678	303.7	0.0		2,100.0	1,796.3	19.0	0.9
310	0.0	0.0	270.0	66.9	268,001	322,412	80.5	0.0	0.0	0.0	394,160	98.4	0.0		722.9	624.5	0.0	0.0
311	0.0	0.0	133.0	32.8	131,397	128,272	32.8	0.0	0.0	0.0	322,200	80.4	0.0		557.6	477.2	0.0	0.0
312	181.0	45.3	450.0	93.2	373,359	421,024	105.1	0.0	0.0	0.0	904,396	225.8	0.0		1,634.5	1,408.7	48.0	0.0
313	0.0	0.0	1,091.0	167.1	669,403	688,352	171.8	0.0	0.0	0.0	2,534,176	632.6	0.0		3,531.1	2,898.5	0.0	0.0
314	0.0	0.0	26.0	9.7	38,858	64,328	16.1	0.0	0.0	0.0	73,450	18.3	0.0		330.3	312.0	0.0	0.0
315	0.0	0.0	154.0	43.0	172,258	240,750	60.1	0.0	0.0	0.0	685,200	171.0	0.0		1,523.2	1,352.2	0.0	0.0
316	0.0	0.0	77.0	21.6	86,530	101,308	25.3	0.0	0.0	0.0	262,387	65.5	0.0		479.0	413.5	0.0	0.0
320	0.0	0.0	447.0	86.4	346,118	367,096	91.6	0.0	0.0	0.0	1,690,243	421.9	0.0		2,339.5	1,917.6	8.0	0.0
321	0.0	0.0	405.0	87.3	349,724	412,934	103.1	0.0	0.0	0.0	1,685,495	420.7	0.0		2,081.0	1,660.3	0.0	0.0
322	0.0	0.0	126.0	32.6	130,596	172,955	43.2	0.0	0.0	0.0	301,936	75.4	0.0		622.6	547.2	0.0	0.0
323	0.0	0.0	665.0	123.6	495,142	509,620	127.2	0.0	0.0	0.0	995,579	248.5	0.0		1,765.9	1,517.4	0.0	0.0
325	0.0	0.0	117.5	32.8	131,397	164,480	41.1	0.0	0.0	0.0	841,880	210.2	1.0		1,192.1	981.9	0.0	0.0
326	0.0	0.0	52.5	16.8	67,301	91,678	22.9	0.0	0.0	0.0	202,560	50.6	0.0		393.4	342.8	0.0	0.0
327	0.0	0.0	240.0	60.6	242,764	286,204	71.4	0.0	0.0	0.0	623,000	155.5	0.0		1,195.5	1,040.0	0.0	0.0
329	0.0	0.0	284.0	68.4	274,010	333,198	83.2	0.0	0.0	0.0	525,366	131.1	0.0		900.1	769.0	0.0	0.0
330	0.0	0.0	354.5	80.9	324,085	414,860	103.6	0.0	0.0	0.0	790,893	197.4	0.0		1,075.3	877.9	0.0	0.0
331	0.0	0.0	272.2	70.8	283,625	349,762	87.3	0.0	0.0	0.0	1,358,440	339.1	1.0		1,817.4	1,478.3	14.0	0.0
332	0.0	0.0	71.0	21.4	85,728	95,915	23.9	0.0	0.0	0.0	252,880	63.1	0.0		403.9	340.8	0.0	0.0
333	0.0	0.0	172.0	44.2	177,065	254,617	63.6	0.0	0.0	0.0	1,070,163	267.1	0.0		1,885.7	1,618.6	0.0	0.0
334	0.0	0.0	24.0	8.6	34,452	50,076	12.5	0.0	0.0	0.0	355,341	88.7	0.0		484.3	395.6	2.0	0.0
335	0.0	0.0	296.0	63.0	252,378	266,944	66.6	0.0	0.0	0.0	319,435	79.7	0.0		763.4	683.7	0.0	0.0
336	527.0	131.8	374.0	72.6	290,836	324,338	81.0	0.0	0.0	0.0	1,030,986	257.4	1.0		1,984.1	1,726.7	6.0	0.0
337	0.0	0.0	548.0	99.4	398,196	489,974	122.3	0.0	0.0	0.0	969,050	241.9	0.0		1,646.5	1,404.6	0.0	0.0
338	0.0	0.0	129.0	28.6	114,572	129,812	32.4	0.0	0.0	0.0	673,300	168.1	0.0		813.9	645.8	0.0	0.0
339	0.0	0.0	205.0	41.5	166,249	197,222	49.2	0.0	0.0	0.0	735,513	183.6	0.0		950.7	767.1	0.0	0.0
340	0.0	0.0	502.0	78.0	312,468	339,746	84.8	0.0	0.0	0.0	1,295,839	323.5	1.0		1,642.0	1,318.5	0.0	0.0
341	0.0	0.0	297.0	54.4	217,926	258,084	64.4	0.0	0.0	0.0	1,130,060	282.1	0.0		1,312.7	1,030.6	0.0	0.0
342	7.5	1.9	234.5	44.3	177,466	203,771	50.9	0.0	0.0	0.0	861,365	215.0	0.0		999.5	784.5	0.0	0.0
343	0.0	0.0	476.0	87.0	348,522	413,705	103.3	0.0	0.0	0.0	1,109,847	277.0	0.0		1,494.4	1,217.4	0.0	0.0
344	0.0	0.0	63.0	15.3	61,292	78,196	19.5	0.0	0.0	0.0	250,293	62.5	0.0		654.0	591.5	0.0	0.0
345	614.0	153.5	1,867.0	235.4	943,012	1,006,528	251.3	0.0	0.0	0.0	4,347,014	1,085.1	0.0		5,994.0	4,908.9	3.0	0.0
346	0.0	0.0	335.0	74.4	298,046	328,576	82.0	0.0	0.0	0.0	478,021	119.3	0.0		1,155.6	1,036.3	2.0	0.0
347	0.0	0.0	160.5	41.9	167,851	214,942	53.7	0.0	0.0	0.0	431,270	107.7	1.0		760.6	652.9	0.0	0.0
348	0.0	0.0	459.0	82.9	332,097	380,963	95.1	0.0	0.0	0.0	1,520,050	379.4	1.0		2,210.3	1,830.9	2.0	3.6
349	0.0	0.0	10.5	4.4	17,626	47,380	11.8	0.0	0.0	0.0	305,962	76.4	0.0		565.2	488.8	0.0	0.0
350	0.0	0.0	45.0	14.6	58,488	78,966	19.7	0.0	0.0	0.0	437,400	109.2	0.0		712.4	603.2	0.0	0.0
351	0.0	0.0	69.0	21.4	85,728	124,034	31.0	0.0	0.0	0.0	344,400	86.0	0.0		593.4	507.4	0.0	0.0
352	0.0	0.0	157.0	49.7	199,098	234,972	58.7	0.0	0.0	0.0	963,800	240.6	0.0		1,706.5	1,465.9	3.0	1.3
353	42.1	10.5	174.0	41.5	166,249	219,179	54.7	0.0	0.0	0.0	2,097,000	523.5	0.0		2,663.0	2,139.5	0.0	0.0
355	0.0	0.0	72.0	18.8	75,313	88,211	22.0	0.0	0.0	0.0	572,610	142.9	0.0		894.4	751.5	0.0	0.0
356	0.0	0.0	147.5	33.9	135,803	174,881	43.7	0.0	0.0	0.0	510,996	127.6	0.0		921.3	793.7	0.0	0.0
357	135.1	33.8	147.5	30.0	120,180	160,243	40.0	0.0	0.0	0.0	810,065	202.2	0.0		1,223.4	1,021.2	4.0	0.0
358	0.0	0.0	88.0	21.6	86,530	115,175	28.8	0.0	0.0	0.0	466,293	116.4	0.0		660.4	544.0	49.0	1.1
359	0.0	0.0	47.0	13.6	54,482	72,803	18.2	0.0	0.0	0.0	250,000	62.4	0.0		456.9	394.5	0.0	0.0
360	0.0	0.0	28.0	9.2	36,855	62,788	15.7	0.0	0.0	0.0	335,396	83.7	0.0		549.8	466.1	2.0	0.0
361	0.0	0.0	385.0	94.8	379,769	419,483	104.7	0.0	0.0	0.0	1,051,475	262.5	0.0		1,712.2	1,449.7	3.0	0.0

USD #	Col 33 Virtual Credits (19yrs & Older)	Col 34 Virtual State Aid	Col 35 Extraordinary Need Aid	Sequence Number	Audit	Republished	Col 36 Computed General Fund	Col 37 Adopted General Fund	Col 38 Legal Max General Fund (before reductions)	Prior Year Budget Law Violation	Prior Year Trans Audit Adjust	Col 39 Prior Year Virtual Credits Audit Adj	Prior Year Total Reductions	Col 40 2017-18 Adjusted Legal General Fund Budget	Col 41 2017-18 LOB Base General Fund	Col 42 2017-18 LOB Authorized Percent	Col 43 Computed Local Option Budget	Col 44 Adopted Local Option Budget	Col 45 Legal Max Local Option Budget	LOB Percent Used
Total	3,612.75	31,248,470	2,487,558				3,293,572,053	3,325,126,178	3,290,184,678	0	-922,014	-125,399	-1,047,413	3,289,137,265	3,608,392,278	87.85	1,118,561,868	1,117,930,432	1,108,786,829	29.22%
305	94.00	76,746	0				48,280,143	48,883,404	48,280,143				0	48,280,143	53,084,793	30.00%	15,925,438	16,116,847	15,925,438	30.00%
306	0.00	0	0				5,116,864	5,169,728	5,116,864				0	5,116,864	5,651,893	30.00%	1,695,568	1,709,981	1,695,568	30.00%
307	0.00	10,000	0	5	A		3,647,448	3,693,286	3,647,448				0	3,647,448	4,016,194	33.00%	1,325,344	1,337,198	1,325,344	33.00%
308	25.00	17,725	0				31,345,847	32,307,258	31,345,847				0	31,345,847	34,525,732	30.00%	10,357,720	10,649,749	10,357,720	30.00%
309	0.00	96,530	0				8,509,130	8,607,573	8,509,130				0	8,509,130	9,282,065	30.00%	2,784,620	2,833,650	2,784,620	30.00%
310	0.00	0	0				2,895,937	2,963,639	2,895,937				0	2,895,937	3,198,165	30.00%	959,450	982,214	959,450	30.00%
311	0.00	0	0				2,233,746	2,315,468	2,233,746				0	2,233,746	2,464,828	30.00%	739,448	760,000	739,448	30.00%
312	45.00	271,905	0				6,819,712	6,717,104	6,717,104				0	6,717,104	7,309,354	31.00%	2,265,900	2,225,813	2,225,813	30.45%
313	0.00	0	0				14,145,587	14,351,094	14,145,587				0	14,145,587	15,548,441	30.00%	4,664,532	4,733,633	4,664,532	30.00%
314	0.00	0	0				1,323,182	1,291,134	1,291,134				0	1,291,134	1,518,009	30.00%	455,403	444,627	444,627	29.29%
315	0.00	0	0	8	A		6,101,939	6,131,827	6,101,939			-5,318	-5,318	6,096,621	7,117,640	30.00%	2,135,292	2,138,929	2,135,292	30.00%
316	0.00	0	0	3	A		1,918,874	1,921,278	1,918,874				0	1,918,874	2,198,476	30.00%	659,543	660,351	659,543	30.00%
320	0.00	40,000	0	5	A		9,412,037	9,452,967	9,412,037				0	9,412,037	10,300,267	30.00%	3,090,080	3,078,900	3,078,900	29.89%
321	0.00	0	0				8,336,486	8,466,681	8,336,486				0	8,336,486	9,140,242	33.00%	3,016,280	3,064,435	3,016,280	33.00%
322	0.00	0	0	3	A		2,494,136	2,580,665	2,494,136				0	2,494,136	2,758,864	30.00%	827,659	856,754	827,659	30.00%
323	0.00	0	0	1	A		7,074,195	7,135,087	7,074,195				0	7,074,195	7,808,705	30.00%	2,342,612	2,345,440	2,342,612	30.00%
325	0.00	0	0	4	A		4,775,553	4,778,757	4,775,553				0	4,775,553	5,246,121	30.00%	1,573,836	1,574,914	1,573,836	30.00%
326	0.00	0	80,000	3	A		1,655,960	1,646,747	1,646,747				0	1,646,747	1,755,697	30.00%	526,709	523,611	523,611	29.82%
327	0.00	0	0	3	A		4,789,173	4,774,751	4,774,751				0	4,774,751	5,292,600	30.00%	1,587,780	1,582,931	1,582,931	29.91%
329	0.00	0	84,650				3,690,451	3,735,038	3,690,451				0	3,690,451	3,989,772	33.00%	1,316,625	1,333,050	1,316,625	33.00%
330	0.00	0	0	1	A		4,307,652	4,337,296	4,307,652				0	4,307,652	4,732,664	30.00%	1,419,799	1,429,767	1,419,799	30.00%
331	65.00	116,085	0				7,396,589	7,409,056	7,396,589				0	7,396,589	7,991,517	30.00%	2,397,455	2,400,014	2,397,455	30.00%
332	0.00	0	0				1,618,023	1,610,011	1,610,011				0	1,610,011	1,783,072	30.00%	534,922	532,228	532,228	29.85%
333	0.00	0	0				7,554,114	7,472,392	7,472,392				0	7,472,392	8,442,304	30.00%	2,532,691	2,505,212	2,505,212	29.67%
334	0.00	10,000	120,000				2,070,106	2,139,024	2,070,106				0	2,070,106	2,131,585	33.00%	703,423	715,000	703,423	33.00%
335	0.00	0	0	5	A		3,058,180	3,039,753	3,039,753				0	3,039,753	3,389,248	30.00%	1,016,774	1,010,578	1,010,578	29.82%
336	200.00	171,800	0	5	A		8,120,105	7,791,820	7,791,820				0	7,791,820	8,779,379	30.00%	2,633,814	2,525,111	2,525,111	28.76%
337	0.00	0	171,808	5	A		6,767,687	6,780,506	6,767,687				0	6,767,687	7,275,704	30.00%	2,182,711	2,187,022	2,182,711	30.00%
338	0.00	0	50,196				3,310,679	3,301,065	3,301,065				0	3,301,065	3,572,942	30.00%	1,071,883	1,068,650	1,068,650	29.91%
339	0.00	0	0	5	A		3,808,504	3,844,558	3,808,504				0	3,808,504	4,179,792	30.00%	1,253,938	1,266,061	1,253,938	30.00%
340	0.00	0	0	5	A		6,577,852	6,558,223	6,558,223				0	6,558,223	7,211,414	30.00%	2,163,424	2,156,824	2,156,824	29.91%
341	0.00	0	0				5,258,676	5,273,098	5,258,676				0	5,258,676	5,757,454	30.00%	1,727,236	1,732,085	1,727,236	30.00%
342	0.00	0	0	4	A		4,003,997	4,139,800	4,003,997				0	4,003,997	4,383,770	30.00%	1,315,131	1,348,750	1,315,131	30.00%
343	0.00	0	0				5,986,566	5,988,169	5,986,566				0	5,986,566	6,575,973	30.00%	1,972,792	1,973,331	1,972,792	30.00%
344	0.00	0	102,846	7	A		2,722,770	2,885,013	2,722,770				0	2,722,770	2,906,128	33.00%	959,022	1,019,031	959,022	33.00%
345	41.00	44,069	0				24,056,033	24,074,798	24,056,033				0	24,056,033	26,387,975	30.00%	7,916,393	7,936,328	7,916,393	30.00%
346	1.00	10,709	0	2	A		4,640,043	4,654,962	4,640,043				0	4,640,043	5,140,016	30.00%	1,542,005	1,546,450	1,542,005	30.00%
347	0.00	0	0				3,046,964	3,176,357	3,046,964				0	3,046,964	3,358,301	30.00%	1,007,490	1,050,998	1,007,490	30.00%
348	0.00	16,120	0	9	A		8,870,582	8,923,743	8,870,582				0	8,870,582	9,736,301	30.00%	2,920,890	2,937,189	2,920,890	30.00%
349	0.00	0	0	5	A		2,264,191	2,286,625	2,264,191				0	2,264,191	2,500,674	30.00%	750,202	757,745	750,202	30.00%
350	0.00	0	0				2,853,874	2,826,634	2,826,634				0	2,826,634	3,145,768	33.00%	1,038,103	1,028,028	1,028,028	32.68%
351	0.00	0	0	5	A		2,377,160	2,399,995	2,377,160				0	2,377,160	2,622,626	30.00%	786,788	794,466	786,788	30.00%
352	0.00	17,210	268,628	2	A		7,122,077	7,202,730	7,122,077			-933	-933	7,121,144	7,545,691	30.00%	2,263,707	2,282,296	2,263,707	30.00%
353	0.00	0	0				10,667,978	11,316,149	10,667,978				0	10,667,978	11,703,355	30.00%	3,511,007	3,728,951	3,511,007	30.00%
355	0.00	0	0	1	A		3,582,966	3,698,339	3,582,966				0	3,582,966	3,946,845	33.00%	1,302,459	1,222,847	1,222,847	30.98%
356	0.00	0	0	1	A		3,690,728	3,728,785	3,690,728				0	3,690,728	4,074,995	30.00%	1,222,499	1,235,295	1,222,499	30.00%
357	0.00	20,000	0				4,920,940	5,222,281	4,920,940				0	4,920,940	5,530,841	33.00%	1,825,178	1,630,000	1,630,000	29.47%
358	45.00	278,775	0				2,924,337	3,178,051	2,924,337				0	2,924,337	2,932,436	30.00%	879,731	899,532	879,731	30.00%
359	0.00	0	0				1,830,341	1,863,191	1,830,341				0	1,830,341	2,021,305	30.00%	606,392	610,360	606,392	30.00%
360	0.00	10,000	0	9	A		2,212,499	2,246,991	2,212,499				0	2,212,499	2,428,185	33.00%	801,301	810,636	801,301	33.00%
361	54.00	53,286	0	8	A		6,912,359	6,909,183	6,909,183				0	6,909,183	7,560,628	30.00%	2,268,188	2,269,266	2,268,188	30.00%

KSDE142097

USD #		District Name	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2014	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	Col 1 — FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	Col 2 — FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	Col 3 — FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 (Info Only)	FTE Enroll (excl 4yr old at-risk & virtual) 2/20/2018 (Info Only)	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 2/20/2018 (Info Only)	Col 4 — Adjusted Enrollment
Total		STATE TOTALS	432,549.0	577.2	433,126.2	429,972.4	534.5	430,506.9	429,498.6	415.5	429,914.1	466,003.2	595.0	466,516.5	433,915.7
362	Linn	Prairie View	830.1	0.0	830.1	817.1	0.0	817.1	849.4	0.0	849.4	881.8	0.0	881.8	849.4
363	Finney	Holcomb	902.8	0.0	902.8	911.0	0.0	911.0	893.5	0.0	893.5	956.0	0.0	956.0	911.0
364	Marshall	Marysville	672.8	0.0	672.8	658.5	0.0	658.5	663.5	0.0	663.5	735.4	0.0	735.4	663.5
365	Anderson	Garnett	975.5	0.0	975.5	942.0	0.0	942.0	915.6	0.0	915.6	997.5	0.0	997.5	942.0
366	Woodson	Woodson	406.1	0.0	406.1	399.0	0.0	399.0	408.0	0.0	408.0	456.0	0.0	456.0	408.0
367	Miami	Osawatomie	1,101.5	0.0	1,101.5	1,066.0	0.0	1,066.0	1,047.5	0.0	1,047.5	1,106.3	0.0	1,106.3	1,066.0
368	Miami	Paola	1,837.5	0.0	1,837.5	1,852.6	0.0	1,852.6	1,867.5	0.0	1,867.5	2,034.5	0.0	2,034.5	1,867.5
369	Harvey	Burrton	214.5	0.0	214.5	229.5	0.0	229.5	222.5	0.0	222.5	222.0	0.0	222.0	229.5
371	Gray	Montezuma	230.8	0.0	230.8	195.0	0.0	195.0	183.5	0.0	183.5	194.0	0.0	194.0	195.0
372	Shawnee	Silver Lake	656.5	0.0	656.5	625.5	0.0	625.5	628.0	0.0	628.0	704.6	0.0	704.6	628.0
373	Harvey	Newton	3,188.2	0.0	3,188.2	3,130.5	0.0	3,130.5	3,071.2	0.0	3,071.2	3,323.2	0.0	3,323.2	3,130.5
374	Haskell	Sublette	455.9	0.0	455.9	410.7	0.0	410.7	397.7	0.0	397.7	430.2	0.0	430.2	410.7
375	Butler	Circle	1,780.8	0.0	1,780.8	1,780.8	0.0	1,780.8	1,751.9	0.0	1,751.9	1,914.7	0.0	1,914.7	1,780.8
376	Rice	Sterling	491.9	0.0	491.9	481.2	0.0	481.2	466.6	0.0	466.6	489.5	0.0	489.5	481.2
377	Atchison	Atchison Co Comm Schools	553.5	0.0	553.5	532.0	0.0	532.0	478.0	0.0	478.0	483.0	0.0	483.0	532.0
378	Riley	Riley County	626.0	0.0	626.0	643.9	0.0	643.9	637.9	0.0	637.9	663.5	0.0	663.5	643.9
379	Clay	Clay Center	1,262.4	0.0	1,262.4	1,246.1	0.0	1,246.1	1,227.2	0.0	1,227.2	1,291.1	0.0	1,291.1	1,246.1
380	Marshall	Vermillion	475.5	0.0	475.5	487.0	0.0	487.0	497.5	0.0	497.5	527.5	0.0	527.5	497.5
381	Ford	Spearville	324.0	0.0	324.0	328.0	0.0	328.0	334.0	0.0	334.0	329.5	0.0	329.5	334.0
382	Pratt	Pratt	1,105.1	0.0	1,105.1	977.0	0.0	977.0	1,020.0	0.0	1,020.0	1,117.0	0.0	1,115.0	1,020.0
383	Riley	Manhattan-Ogden	5,620.0	89.0	5,709.0	5,483.8	50.0	5,533.8	5,590.4	33.0	5,623.4	6,329.6	50.0	6,379.6	5,623.4
384	Riley	Blue Valley	164.0	0.0	164.0	170.0	0.0	170.0	194.0	0.0	194.0	208.0	0.0	208.0	194.0
385	Butler	Andover	4,713.1	0.0	4,713.1	4,742.5	0.0	4,742.5	4,768.0	0.0	4,768.0	5,236.8	0.0	5,236.8	4,768.0
386	Greenwood	Madison-Virgil	220.0	0.0	220.0	214.0	0.0	214.0	200.0	0.0	200.0	218.0	0.0	218.0	214.0
387	Wilson	Altoona-Midway	194.0	0.0	194.0	170.5	0.0	170.5	156.0	0.0	156.0	169.5	0.0	169.5	170.5
388	Ellis	Ellis	401.4	0.0	401.4	401.1	0.0	401.1	395.1	0.0	395.1	426.8	0.0	426.8	401.1
389	Greenwood	Eureka	592.0	0.0	592.0	577.0	0.0	577.0	579.5	0.0	579.5	638.0	0.0	638.0	579.5
390	Greenwood	Hamilton	86.5	0.0	86.5	73.0	0.0	73.0	57.0	0.0	57.0	56.0	0.0	56.0	73.0
392	Osborne	Osborne County	270.1	0.0	270.1	257.1	0.0	257.1	252.0	0.0	252.0	271.6	0.0	271.6	257.1
393	Dickinson	Solomon	294.5	4.0	298.5	288.6	0.0	288.6	295.0	0.0	295.0	310.0	0.0	310.0	295.0
394	Butler	Rose Hill Public Schools	1,493.3	0.0	1,493.3	1,452.0	0.0	1,452.0	1,440.0	0.0	1,440.0	1,534.5	0.0	1,534.5	1,452.0
395	Rush	LaCrosse	277.5	0.0	277.5	272.0	0.0	272.0	268.5	0.0	268.5	289.0	0.0	289.0	272.0
396	Butler	Douglass Public Schools	629.7	0.0	629.7	627.1	0.0	627.1	630.8	0.0	630.8	654.8	0.0	654.8	630.8
397	Marion	Centre	208.0	0.0	208.0	202.5	0.0	202.5	189.5	0.0	189.5	194.5	0.0	194.5	202.5
398	Marion	Peabody-Burns	235.5	0.0	235.5	226.0	0.0	226.0	225.5	0.0	225.5	243.0	0.0	243.0	226.0
399	Russell	Paradise	110.8	0.0	110.8	101.7	0.0	101.7	102.0	0.0	102.0	110.5	0.0	110.5	102.0
400	McPherson	Smoky Valley	825.7	0.0	825.7	800.1	0.0	800.1	813.3	0.0	813.3	820.0	0.0	820.0	813.3
401	Rice	Chase-Raymond	154.5	0.0	154.5	148.0	0.0	148.0	140.5	0.0	140.5	163.0	0.0	163.0	148.0
402	Butler	Augusta	2,071.2	0.0	2,071.2	1,997.3	0.0	1,997.3	2,001.8	0.0	2,001.8	2,159.1	0.0	2,159.1	2,001.8
403	Rush	Otis-Bison	219.4	0.0	219.4	210.3	0.0	210.3	212.3	0.0	212.3	237.5	0.0	237.5	212.3
404	Cherokee	Riverton	693.4	0.0	693.4	677.0	0.0	677.0	668.5	0.0	668.5	728.0	0.0	728.0	677.0
405	Rice	Lyons	711.9	0.0	711.9	717.8	0.0	717.8	729.7	0.0	729.7	750.6	0.0	750.6	729.7
407	Russell	Russell County	729.7	0.0	729.7	751.5	0.0	751.5	761.1	0.0	761.1	846.5	0.0	846.5	761.1
408	Marion	Marion-Florence	452.5	0.0	452.5	477.5	0.0	477.5	458.5	0.0	458.5	501.0	0.0	501.0	477.5
409	Atchison	Atchison Public Schools	1,483.5	0.0	1,483.5	1,528.3	0.0	1,528.3	1,548.5	0.0	1,548.5	1,671.3	0.0	1,671.3	1,548.5
410	Marion	Durham-Hillsboro-Lehigh	509.3	0.0	509.3	504.4	0.0	504.4	513.5	0.0	513.5	568.0	0.0	569.5	513.5
411	Marion	Goessel	262.1	0.0	262.1	259.5	0.0	259.5	252.0	0.0	252.0	285.6	0.0	289.6	259.5
412	Sheridan	Hoxie Community Schools	323.0	0.0	323.0	336.3	0.0	336.3	359.5	0.0	359.5	400.5	0.0	400.5	359.5
413	Neosho	Chanute Public Schools	1,673.7	0.0	1,673.7	1,661.0	0.0	1,661.0	1,669.7	0.0	1,669.7	1,814.6	0.0	1,814.2	1,669.7
415	Brown	Hiawatha	789.7	0.0	789.7	812.5	0.0	812.5	833.6	0.0	833.6	912.0	0.0	912.0	833.6
416	Miami	Louisburg	1,596.5	0.0	1,596.5	1,599.9	0.0	1,599.9	1,535.9	0.0	1,535.9	1,694.9	0.0	1,694.9	1,599.9

4/13/2018

	Col 5	Col 6	Col 7	Col 8					Col 9	Col 10	Col 11		Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
USD #	4yr Old At Risk (9/20 + 2/20)	2016-17 Kindergarten (9/20 + 2/20)	Total Adjusted Enrollment (incl 4yr AR & KDG)	Low and High Enrollment WTD FTE	2016-17 Bilingual Contact Hours (9/20 + 2/20)	Bilingual Contact Hours WTD FTE	2016-17 Bilingual Headcount (9/20 + 2/20)	Bilingual Headcount WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	2016-17 Career / Tech Ed Contact Hours (9/20 + 2/20)	Career / Tech Ed WTD FTE	Funded Headcount (excl virtual) (9/20 + 2/20)	Free Lunch 10% (Guaranteed)	Free Lunch (9/20 + 2/20)	At-Risk (Free Lunch) WTD FTE	High Density At-Risk (USD)	High Density At-Risk (School)	High Density At-Risk WTD FTE
Total	3,654.5	35,764.0	473,334.2	54,681.4	157,582.0	10,374.3	56,756.0	10,500.3	11,544.4	109,293.0	9,107.6	479,352	47,952	186,124	90,711.0	12,027.7	12,447.8	13,068.7
362	0.0	58.0	907.4	252.1	6.7	0.4	8.0	1.5	1.5	194.8	16.2	891	89	334.0	161.7	5.8	13.7	13.7
363	9.5	80.0	1,000.5	246.3	655.6	43.2	172.0	31.8	43.2	114.9	9.6	979	98	394.0	190.7	14.5	15.8	15.8
364	4.0	39.0	706.5	244.5	0.0	0.0	5.0	0.9	0.9	350.0	29.2	774	77	248.0	120.0	0.0	5.7	5.7
365	5.5	62.0	1,009.5	245.4	0.0	0.0	0.0	0.0	0.0	218.6	18.2	1,022	102	348.0	168.4	0.0	7.6	7.6
366	9.5	34.0	451.5	195.4	0.0	0.0	0.0	0.0	0.0	134.2	11.2	480	48	253.0	122.5	26.6	24.4	26.6
367	9.0	72.0	1,147.0	225.3	0.0	0.0	0.0	0.0	0.0	277.7	23.1	1,147	115	605.0	292.8	63.5	59.6	63.5
368	0.0	142.0	2,009.5	70.4	11.2	0.7	23.0	4.3	4.3	476.6	39.7	2,051	205	629.0	304.4	0.0	0.0	0.0
369	8.5	9.0	247.0	154.3	1.3	0.1	9.0	1.7	1.7	63.0	5.3	239	24	107.0	51.8	7.3	7.3	7.3
371	1.5	14.0	210.5	151.9	165.0	10.9	40.0	7.4	10.9	82.0	6.8	196	20	58.0	28.1	0.0	0.0	0.0
372	5.5	58.0	691.5	242.8	1.3	0.1	1.0	0.2	0.2	91.5	7.6	725	73	102.0	49.4	0.0	0.0	0.0
373	28.0	259.0	3,417.5	119.7	520.2	34.2	216.0	40.0	40.0	718.2	59.9	3,534	353	1,464.0	708.6	65.9	79.3	79.3
374	6.5	41.0	458.2	197.2	790.8	52.1	152.0	28.1	52.1	5.6	0.5	449	45	223.0	107.9	22.9	19.7	22.9
375	0.0	109.0	1,889.8	66.2	4.0	0.3	17.0	3.1	3.1	608.9	50.7	1,904	190	395.0	191.2	0.0	0.0	0.0
376	3.5	35.0	519.7	212.8	7.5	0.5	5.0	0.9	0.9	221.2	18.4	498	50	138.0	66.8	0.0	0.0	0.0
377	3.0	33.0	568.0	223.3	0.0	0.0	3.0	0.6	0.6	98.8	8.2	491	49	155.0	75.0	0.0	0.0	0.0
378	0.0	40.0	683.9	241.9	0.0	0.0	3.0	0.6	0.6	144.9	12.1	665	67	121.0	58.6	0.0	0.0	0.0
379	0.0	102.0	1,348.1	172.7	12.7	0.8	8.0	1.5	1.5	406.2	33.9	1,303	130	390.0	188.8	0.0	0.0	0.0
380	9.0	59.0	565.5	222.8	0.0	0.0	0.0	0.0	0.0	3.6	0.3	548	55	102.0	49.4	0.0	0.0	0.0
381	0.0	20.0	354.0	164.9	14.4	0.9	16.0	3.0	3.0	132.9	11.1	331	33	67.0	32.4	0.0	0.0	0.0
382	10.0	98.0	1,128.0	228.8	373.8	24.6	104.0	19.2	24.6	383.3	31.9	1,126	113	437.0	211.5	11.7	12.3	12.3
383	24.5	537.0	6,184.9	216.7	972.7	64.0	425.0	78.6	78.6	651.0	54.3	6,488	649	2,044.0	989.3	0.0	67.4	67.4
384	2.5	19.0	215.5	152.6	0.0	0.0	0.0	0.0	0.0	83.2	6.9	217	22	37.0	17.9	0.0	0.0	0.0
385	24.0	379.0	5,171.0	181.2	503.5	33.1	259.0	47.9	47.9	745.3	62.1	5,316	532	657.0	318.0	0.0	0.0	0.0
386	5.0	11.0	230.0	154.0	0.0	0.0	0.0	0.0	0.0	55.8	4.7	229	23	80.0	38.7	0.0	1.1	1.1
387	2.0	13.0	185.5	146.1	0.0	0.0	0.0	0.0	0.0	33.6	2.8	174	17	89.0	43.1	9.3	8.4	9.3
388	0.0	36.0	437.1	191.3	0.0	0.0	0.0	0.0	0.0	196.7	16.4	476	48	106.0	51.3	0.0	0.0	0.0
389	12.5	48.0	640.0	236.0	0.0	0.0	2.0	0.4	0.4	233.7	19.5	670	67	368.0	178.1	38.6	36.0	38.6
390	1.5	2.0	76.5	77.6	0.0	0.0	0.0	0.0	0.0	9.8	0.8	59	6	36.0	17.4	3.8	3.5	3.8
392	0.0	28.0	285.1	149.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	273	27	116.0	56.1	6.1	6.1	6.1
393	0.0	19.0	314.0	150.5	0.0	0.0	0.0	0.0	0.0	116.8	9.7	311	31	119.0	57.6	2.7	2.8	2.8
394	15.0	85.0	1,552.0	91.3	57.8	3.8	29.0	5.4	5.4	313.6	26.1	1,576	158	351.0	169.9	0.0	0.0	0.0
395	0.0	19.0	291.0	147.8	0.0	0.0	0.0	0.0	0.0	99.5	8.3	290	29	114.0	55.2	3.4	3.5	3.5
396	4.0	45.0	679.8	241.4	7.6	0.5	11.0	2.0	2.0	393.3	32.8	670	67	204.0	98.7	0.0	0.9	0.9
397	0.0	12.0	214.5	152.5	0.0	0.0	0.0	0.0	0.0	105.3	8.8	197	20	69.0	33.4	0.0	0.0	0.0
398	1.5	21.0	248.5	154.2	0.0	0.0	0.0	0.0	0.0	103.8	8.7	248	25	103.0	49.9	4.7	5.6	5.6
399	2.5	7.0	111.5	109.7	0.0	0.0	2.0	0.4	0.4	44.9	3.7	116	12	37.0	17.9	0.0	0.0	0.0
400	9.0	47.0	869.3	252.8	5.8	0.4	9.0	1.7	1.7	229.3	19.1	847	85	199.0	96.3	0.0	0.0	0.0
401	2.5	11.0	161.5	137.5	7.9	0.5	8.0	1.5	1.5	58.5	4.9	169	17	98.0	47.4	10.3	10.2	10.3
402	13.5	154.0	2,169.3	76.0	25.1	1.7	33.0	6.1	6.1	587.4	49.0	2,275	228	687.0	332.5	0.0	13.9	13.9
403	3.0	10.0	225.3	153.7	0.0	0.0	0.0	0.0	0.0	31.5	2.6	246	25	103.0	49.9	5.0	5.1	5.1
404	4.5	53.0	734.5	247.2	0.0	0.0	1.0	0.2	0.2	175.6	14.6	738	74	312.0	151.0	15.9	16.7	16.7
405	15.5	69.0	814.2	252.0	653.7	43.0	223.0	41.3	43.0	252.2	21.0	798	80	460.0	222.6	48.3	47.6	48.3
407	0.0	69.0	830.1	252.4	0.0	0.0	4.0	0.7	0.7	205.6	17.1	853	85	355.0	171.8	16.5	17.8	17.8
408	0.0	44.0	521.5	213.3	0.0	0.0	0.0	0.0	0.0	199.9	16.7	504	50	163.0	78.9	0.0	1.0	1.0
409	17.5	136.0	1,702.0	59.6	8.2	0.5	15.0	2.8	2.8	179.3	14.9	1,726	173	945.0	457.4	99.2	90.5	99.2
410	2.5	55.0	571.0	223.9	16.6	1.1	13.0	2.4	2.4	343.9	28.7	580	58	154.0	74.5	0.0	0.0	0.0
411	4.5	21.0	285.0	149.3	0.0	0.0	1.0	0.2	0.2	150.3	12.5	301	30	63.0	30.5	0.0	0.0	0.0
412	0.0	24.0	383.5	174.8	0.0	0.0	0.0	0.0	0.0	54.5	4.5	405	41	85.0	41.1	0.0	0.0	0.0
413	17.5	122.0	1,809.2	63.4	116.6	7.7	46.0	8.5	8.5	523.3	43.6	1,869	187	950.0	459.8	99.8	84.8	99.8
415	0.0	81.0	914.6	251.9	0.0	0.0	1.0	0.2	0.2	410.5	34.2	918	92	383.0	185.4	18.0	20.1	20.1
416	0.0	121.0	1,720.9	60.3	49.5	3.3	27.0	5.0	5.0	0.4	0.0	1,705	171	283.0	137.0	0.0	0.0	0.0

USD #	Col 18 School Facilities FTE (9/20 + 2/20)	Col 19 School Facilities WTD FTE	Col 20 Transportation FTE >= 2.5 Miles (9/20 + 2/20)	Current Year Transportation WTD FTE	Col 21 2017-18 Transportation Aid	Col 22 2016-17 Transportation Aid	Col 23 Transportation WTD FTE	Col 24 Ancillary WTD FTE	Col 25 Declining Enrollment WTD FTE	Col 26 Cost of Living WTD FTE	Col 27 Special Education State Aid	Col 28 Special Education WTD FTE	Col 29 KAMS FTE	WTD FTE (excl COLA; incl SPED) (Info Only)	Col 30 WTD FTE (excl SPED) (Info Only)	Col 31 Virtual Full-Time FTE	Col 32 Virtual Part-Time FTE
Total	16,167.1	4,042.1	134,300.7	22,190.6	88,895,539	101,253,293	25,518.4	7,241.6	458.1	5,996.5	472,688,771	117,995.4	39.0	807,741.9	695,743.0	5,460.0	815.9
362	0.0	0.0	658.5	130.1	521,181	582,808	145.5	0.0	0.0	0.0	1,439,600	359.4	0.0	1,857.5	1,498.1	0.0	0.0
363	0.0	0.0	54.0	16.1	64,497	125,575	31.3	0.0	0.0	0.0	613,934	153.3	0.0	1,690.7	1,537.4	0.0	0.0
364	0.0	0.0	196.8	48.9	195,893	221,875	55.4	0.0	0.0	0.0	681,582	170.1	0.0	1,332.3	1,162.2	0.0	0.0
365	0.0	0.0	341.0	80.7	323,284	390,593	97.5	0.0	0.0	0.0	959,247	239.5	0.0	1,786.1	1,546.6	0.0	0.0
366	0.0	0.0	179.0	47.7	191,086	228,038	56.9	0.0	0.0	0.0	599,309	149.6	0.0	1,013.7	864.1	2.0	0.0
367	0.0	0.0	195.0	39.2	157,035	192,600	48.1	0.0	0.0	0.0	2,156,034	538.2	0.0	2,338.0	1,799.8	0.0	0.0
368	150.0	37.5	875.6	150.0	600,900	623,639	155.7	0.0	0.0	0.0	2,120,324	529.3	0.0	3,150.8	2,621.5	6.0	0.0
369	0.0	0.0	29.0	8.2	32,849	54,313	13.6	0.0	0.0	0.0	449,400	112.2	0.0	593.2	481.0	0.0	0.0
371	0.0	0.0	37.5	11.6	46,470	108,626	27.1	0.0	0.0	0.0	179,000	44.7	0.0	480.0	435.3	8.0	0.0
372	0.0	0.0	299.0	54.4	217,926	242,676	60.6	0.0	0.0	0.0	565,500	141.2	0.0	1,193.3	1,052.1	0.0	0.0
373	0.0	0.0	420.0	76.6	306,860	317,020	79.1	0.0	0.0	0.0	3,092,021	771.8	1.0	5,276.9	4,505.1	2.0	4.8
374	0.0	0.0	91.0	26.6	106,560	129,427	32.3	0.0	0.0	0.0	280,746	70.1	0.0	941.2	871.1	2.0	2.0
375	0.0	0.0	673.0	118.2	473,509	551,221	137.6	0.0	0.0	0.0	1,680,208	419.4	0.0	2,758.0	2,338.6	13.0	0.8
376	0.0	0.0	115.0	27.6	110,566	137,131	34.2	0.0	0.0	0.0	621,867	155.2	0.0	1,008.0	852.8	0.0	0.0
377	0.0	0.0	298.0	69.6	278,818	389,437	97.2	0.0	0.0	0.0	864,635	215.8	0.0	1,188.1	972.3	0.0	0.0
378	0.0	0.0	408.7	77.5	310,465	346,295	86.4	0.0	0.0	0.0	838,026	209.2	0.0	1,292.7	1,083.5	0.0	0.0
379	0.0	0.0	393.0	97.4	390,184	491,515	122.7	0.0	0.0	0.0	1,470,400	367.0	0.0	2,234.7	1,867.7	4.0	0.0
380	0.0	0.0	275.0	67.0	268,402	331,272	82.7	0.0	0.0	0.0	362,100	90.4	0.0	1,011.1	920.7	0.0	0.0
381	0.0	0.0	64.0	17.7	70,906	79,736	19.9	0.0	0.0	0.0	313,933	78.4	0.0	663.7	585.3	0.0	0.0
382	0.0	0.0	148.0	37.4	149,824	173,340	43.3	0.0	0.0	0.0	1,352,786	337.7	1.0	2,019.1	1,681.4	21.0	0.6
383	0.0	0.0	2,840.5	374.9	1,501,849	1,495,732	374.9	0.0	0.0	0.0	7,166,484	1,788.9	0.0	9,755.0	7,966.1	128.0	0.0
384	0.0	0.0	154.5	40.2	161,041	172,184	43.0	0.0	0.0	0.0	347,208	86.7	0.0	522.6	435.9	0.0	0.0
385	0.0	0.0	1,742.0	219.1	877,715	903,294	225.5	0.0	0.0	0.0	4,795,760	1,197.1	0.0	7,202.8	6,005.7	434.0	450.2
386	0.0	0.0	61.0	18.1	72,509	101,308	25.3	0.0	0.0	0.0	317,063	79.1	0.0	532.9	453.8	0.0	0.0
387	0.0	0.0	115.0	28.7	114,972	144,835	36.2	0.0	0.0	0.0	241,776	60.4	0.0	483.4	423.0	0.0	0.0
388	0.0	0.0	29.0	10.1	40,461	61,632	15.4	0.0	0.0	0.0	346,548	86.5	0.0	798.0	711.5	0.0	0.0
389	0.0	0.0	187.0	52.5	210,315	265,403	66.3	0.0	0.0	0.0	637,225	159.1	0.0	1,338.0	1,178.9	0.0	0.0
390	0.0	0.0	16.0	5.8	23,235	40,446	10.1	0.0	0.0	0.0	162,400	40.5	0.0	226.7	186.2	0.0	0.0
392	0.0	0.0	61.0	20.6	82,524	117,101	29.2	0.0	0.0	0.0	390,000	97.4	0.0	623.2	525.8	0.0	0.0
393	0.0	0.0	81.0	21.5	86,129	109,012	27.2	0.0	0.0	0.0	359,744	89.8	0.0	651.6	561.8	0.0	0.0
394	0.0	0.0	557.0	81.5	326,489	377,881	94.3	0.0	0.0	0.0	1,504,050	375.4	0.0	2,314.4	1,939.0	21.0	0.0
395	0.0	0.0	79.0	25.3	101,352	147,146	36.7	0.0	0.0	0.0	274,917	68.6	0.0	611.1	542.5	0.0	0.0
396	0.0	0.0	199.5	41.3	165,448	193,756	48.4	0.0	0.0	0.0	748,144	186.8	0.0	1,290.8	1,104.0	1.0	0.0
397	0.0	0.0	145.5	39.9	159,839	216,097	53.9	0.0	0.0	0.0	455,451	113.7	0.0	576.8	463.1	97.0	1.2
398	0.0	0.0	75.0	21.1	84,527	110,167	27.5	0.0	0.0	0.0	419,580	104.7	0.0	599.1	494.4	4.0	0.0
399	0.0	0.0	26.0	10.0	40,060	69,721	17.4	0.0	0.0	0.0	147,617	36.8	0.0	297.4	260.6	0.0	0.0
400	0.0	0.0	277.0	67.1	268,803	342,058	85.4	0.0	0.0	0.0	1,259,811	314.5	0.0	1,639.1	1,324.6	62.0	149.6
401	0.0	0.0	33.0	10.4	41,662	54,698	13.7	0.0	0.0	0.0	210,691	52.6	0.0	429.4	376.8	0.0	0.0
402	0.0	0.0	420.1	67.8	271,607	293,522	73.3	0.0	0.0	0.0	1,778,965	444.1	0.0	3,164.2	2,720.1	0.0	0.0
403	0.0	0.0	108.0	30.3	121,382	152,924	38.2	0.0	0.0	0.0	330,972	82.6	1.0	558.4	475.8	15.0	0.0
404	88.9	22.2	257.0	44.2	177,065	204,541	51.1	0.0	0.0	0.0	739,841	184.7	0.0	1,422.2	1,237.5	0.0	0.0
405	0.0	0.0	68.0	17.0	68,102	52,002	17.0	0.0	0.0	0.0	1,069,562	267.0	0.0	1,685.1	1,418.1	0.0	0.0
407	0.0	0.0	122.5	36.0	144,216	161,784	40.4	0.0	0.0	0.0	855,900	213.7	0.0	1,544.0	1,330.3	0.0	0.0
408	0.0	0.0	166.0	40.2	161,041	156,391	40.2	0.0	0.0	0.0	771,680	192.6	2.0	1,066.2	873.6	6.0	4.7
409	0.0	0.0	192.0	34.1	136,605	175,266	43.8	0.0	0.0	0.0	2,012,400	502.3	0.0	2,882.0	2,379.7	0.0	1.2
410	0.0	0.0	142.0	35.3	141,412	174,110	43.5	0.0	0.0	0.0	830,560	207.3	0.0	1,151.3	944.0	5.0	0.3
411	0.0	0.0	107.0	24.4	97,746	117,101	29.2	0.0	0.0	0.0	468,435	116.9	0.0	623.6	506.7	0.0	0.0
412	0.0	0.0	95.5	31.3	125,388	152,924	38.2	0.0	0.0	0.0	332,072	82.9	0.0	725.0	642.1	0.0	0.0
413	0.0	0.0	622.0	104.0	416,624	439,513	109.7	0.0	0.0	0.0	2,268,267	566.2	0.0	3,160.2	2,594.0	0.0	0.0
415	0.0	0.0	254.0	60.4	241,962	292,752	73.1	0.0	0.0	0.0	992,662	247.8	1.0	1,728.3	1,480.5	1.0	0.4
416	0.0	0.0	618.0	107.9	432,247	531,191	132.6	0.0	0.0	0.0	1,325,600	330.9	0.0	2,386.7	2,055.8	16.0	1.5

USD #	Col 33 Virtual Credits (19yrs & Older)	Col 34 Virtual State Aid	Col 35 Extraordinary Need Aid	Sequence Number	Audit	Republished	Col 36 Computed General Fund	Col 37 Adopted General Fund	Col 38 Legal Max General Fund (before reductions)	Prior Year Budget Law Violation	Prior Year Trans Audit Adjust	Prior Year Virtual Credits Audit Adj	Col 39 Prior Year Total Reductions	Col 40 2017-18 Adjusted Legal General Fund Budget	Col 41 2017-18 LOB Base General Fund	Col 42 2017-18 LOB Authorized Percent	Col 43 Computed Local Option Budget	Col 44 Adopted Local Option Budget	Col 45 Legal Max Local Option Budget	LOB Percent Used
Total	3,612.75	31,248,470	2,487,558				3,293,572,053	3,325,126,178	3,290,184,678	0	-922,014	-125,399	-1,047,413	3,289,137,265	3,608,392,278	87.85	1,118,561,868	1,117,930,432	1,108,786,829	29.22%
362	0.00	0	0	7	A		7,441,145	7,626,580	7,441,145				0	7,441,145	8,166,069	33.00%	2,694,803	2,591,360	2,591,360	31.73%
363	0.00	0	0	8	A		6,772,944	6,987,666	6,772,944				0	6,772,944	7,516,860	30.00%	2,255,058	2,150,000	2,150,000	28.60%
364	0.00	0	0	2	A		5,337,194	5,297,935	5,297,935				0	5,297,935	6,081,829	30.00%	1,824,549	1,811,348	1,811,348	29.78%
365	0.00	0	0	6	A		7,155,117	7,206,794	7,155,117				0	7,155,117	7,903,481	33.00%	2,608,149	2,480,000	2,480,000	31.38%
366	0.00	10,000	0				4,070,882	3,991,533	3,991,533				0	3,991,533	4,479,118	30.00%	1,343,735	1,310,330	1,310,330	29.25%
367	0.00	0	0	6	A		9,366,028	9,379,648	9,366,028				0	9,366,028	10,237,136	33.00%	3,378,255	3,383,293	3,378,255	33.00%
368	0.00	30,000	0				12,652,105	12,581,569	12,581,569				0	12,581,569	13,890,859	33.00%	4,583,983	4,550,497	4,550,497	32.76%
369	0.00	0	0				2,376,359	2,352,323	2,352,323				0	2,352,323	2,609,090	30.00%	782,727	730,665	730,665	28.00%
371	30.00	61,270	118,426	4	A		2,102,576	2,150,190	2,102,576				0	2,102,576	2,133,497	30.00%	640,049	663,487	640,049	30.00%
372	0.00	0	0				4,780,360	4,801,870	4,780,360				0	4,780,360	5,344,150	30.00%	1,603,245	1,603,514	1,603,245	30.00%
373	6.00	22,414	0				21,161,675	21,176,269	21,161,675				0	21,161,675	23,315,430	30.00%	6,994,629	6,984,257	6,984,257	29.96%
374	0.00	13,400	0				3,783,847	3,879,541	3,783,847				0	3,783,847	4,222,281	30.00%	1,266,684	1,283,791	1,266,684	30.00%
375	28.00	86,212	0	8	A		11,134,760	11,119,554	11,119,554				0	11,119,554	12,180,522	30.00%	3,654,157	3,626,947	3,626,947	29.78%
376	0.00	0	0	7	A		4,038,048	4,104,948	4,038,048				0	4,038,048	4,450,939	30.00%	1,335,282	1,357,777	1,335,282	30.00%
377	0.00	0	98,337	6	A		4,857,866	5,096,400	4,857,866				0	4,857,866	5,236,279	33.00%	1,727,972	1,646,046	1,646,046	31.44%
378	0.00	0	0				5,178,556	5,212,607	5,178,556				0	5,178,556	5,702,941	30.00%	1,710,882	1,722,332	1,710,882	30.00%
379	15.00	30,635	0				8,982,843	9,091,389	8,982,843				0	8,982,843	9,856,373	30.00%	2,956,912	2,985,468	2,956,912	30.00%
380	0.00	0	0				4,050,467	4,143,406	4,050,467				0	4,050,467	4,515,310	30.00%	1,354,593	1,385,843	1,354,593	30.00%
381	0.00	0	0	5	A		2,658,782	2,672,403	2,658,782				0	2,658,782	2,941,930	30.00%	882,579	887,159	882,579	30.00%
382	90.00	169,830	0	8	A		8,258,345	8,303,584	8,258,345				0	8,258,345	8,897,782	30.00%	2,669,335	2,705,030	2,669,335	30.00%
383	10.00	647,090	0				39,725,620	39,431,583	39,431,583				0	39,431,583	42,934,273	33.00%	14,168,310	14,055,405	14,055,405	32.74%
384	0.00	0	0				2,093,536	2,091,933	2,091,933				0	2,091,933	2,304,399	33.00%	760,452	759,859	759,859	32.97%
385	24.00	2,952,356	0				31,806,773	31,849,121	31,806,773				0	31,806,773	31,761,353	31.00%	9,846,019	9,928,281	9,846,019	31.00%
386	0.00	0	0	8	A		2,134,797	2,153,626	2,134,797				0	2,134,797	2,354,625	30.00%	706,388	712,718	706,388	30.00%
387	0.00	0	0				1,936,500	1,918,073	1,918,073				0	1,918,073	2,165,436	33.00%	714,594	600,000	600,000	27.71%
388	0.00	0	0	4	A		3,196,788	3,209,607	3,196,788				0	3,196,788	3,577,117	30.00%	1,073,135	1,077,446	1,073,135	30.00%
389	0.00	0	0	5	A		5,360,028	5,308,751	5,308,751				0	5,308,751	5,930,486	30.00%	1,779,146	1,761,904	1,761,904	29.71%
390	0.00	0	0				908,160	945,015	908,160				0	908,160	998,438	30.00%	299,531	311,924	299,531	30.00%
392	0.00	0	0				2,496,539	2,487,726	2,487,726				0	2,487,726	2,756,730	30.00%	827,019	824,056	824,056	29.89%
393	0.00	0	0	4	A		2,610,310	2,603,099	2,603,099				0	2,603,099	2,886,430	30.00%	865,929	863,504	863,504	29.92%
394	3.00	107,127	0				9,378,613	9,379,360	9,378,613				0	9,378,613	10,210,160	33.00%	3,369,353	3,352,165	3,352,165	32.83%
395	0.00	0	0				2,448,067	2,456,880	2,448,067				0	2,448,067	2,801,745	30.00%	840,524	838,000	838,000	29.91%
396	14.00	14,926	0				5,185,871	5,340,073	5,185,871				0	5,185,871	5,705,104	33.00%	1,882,684	1,866,089	1,866,089	32.71%
397	300.00	699,740	0	5	A		3,010,401	2,992,870	2,992,870				0	2,992,870	2,534,770	30.00%	760,431	755,851	755,851	29.82%
398	2.00	21,418	0				2,421,413	2,444,262	2,421,413				0	2,421,413	2,649,347	33.00%	874,285	886,434	874,285	33.00%
399	0.00	0	40,232	8	A		1,231,616	1,303,724	1,231,616				0	1,231,616	1,343,664	33.00%	443,409	470,080	443,409	33.00%
400	45.00	596,225	0				7,162,460	7,257,099	7,162,460				0	7,162,460	7,207,265	33.00%	2,378,397	2,390,547	2,378,397	33.00%
401	0.00	0	0				1,720,176	1,720,577	1,720,176				0	1,720,176	1,902,523	30.00%	570,757	570,892	570,757	30.00%
402	20.00	14,180	0				12,689,965	12,822,964	12,689,965				0	12,689,965	13,992,214	30.00%	4,197,664	4,242,385	4,197,664	30.00%
403	5.00	78,545	0	4	A		2,315,495	2,269,243	2,269,243				0	2,269,243	2,462,824	30.00%	738,847	731,035	731,035	29.68%
404	10.00	7,090	0	5	A		5,704,423	5,704,343	5,704,343				0	5,704,343	6,296,216	30.00%	1,888,865	1,881,052	1,881,052	29.88%
405	0.00	0	0	4	A		6,750,511	6,855,067	6,750,511				0	6,750,511	7,436,831	30.00%	2,231,049	1,675,000	1,675,000	22.52%
407	0.00	0	0	5	A		6,185,264	6,181,659	6,181,659				0	6,181,659	6,828,947	33.00%	2,253,553	2,252,219	2,252,219	32.98%
408	6.00	42,244	0				4,313,441	4,352,217	4,313,441				0	4,313,441	4,685,164	30.00%	1,405,549	1,414,574	1,405,549	30.00%
409	0.00	2,040	0	6	A		11,547,332	11,559,714	11,547,332				0	11,547,332	12,697,253	30.00%	3,809,176	3,814,025	3,809,176	30.00%
410	3.00	27,637	0				4,639,745	4,690,111	4,639,745				0	4,639,745	5,069,120	33.00%	1,672,810	1,691,627	1,672,810	33.00%
411	0.00	0	0	9	A		2,498,142	2,528,988	2,498,142				0	2,498,142	2,743,518	33.00%	905,361	916,770	905,361	33.00%
412	0.00	0	0	9	A		2,904,350	2,929,187	2,904,350				0	2,904,350	3,256,717	30.00%	977,015	984,020	977,015	30.00%
413	6.00	4,254	0				12,664,015	12,710,249	12,664,015				0	12,664,015	13,915,327	30.00%	4,174,598	4,182,276	4,174,598	30.00%
415	0.00	5,680	0	5	A		6,929,250	7,000,000	6,929,250			-5,132	-5,132	6,924,118	7,635,617	30.00%	2,290,685	2,203,155	2,203,155	28.85%
416	4.00	85,386	0				9,646,506	9,801,991	9,646,506				0	9,646,506	10,556,142	33.00%	3,483,527	3,537,313	3,483,527	33.00%

BASE Gen Fund = $4,006
BASE LOB = $4,490

FY 2018 Legal Max
(2017 SB19)

					Col 1			Col 2			Col 3	(Info Only)	(Info Only)	(Info Only)	Col 4
	4/13/2018														
USD #		District Name	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2014	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 2/20/2018	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 2/20/2018	Adjusted Enrollment
Total		STATE TOTALS	432,549.0	577.2	433,126.2	429,972.4	534.5	430,506.9	429,498.6	415.5	429,914.1	466,003.2	595.0	466,516.5	433,915.7
417	Morris	Morris County	674.3	0.0	674.3	681.2	0.0	681.2	655.8	0.0	655.8	745.5	0.0	745.5	681.2
418	McPherson	McPherson	2,168.3	0.0	2,168.3	2,191.4	0.0	2,191.4	2,131.7	0.0	2,131.7	2,373.0	0.0	2,373.0	2,191.4
419	McPherson	Canton-Galva	343.0	0.0	343.0	340.4	0.0	340.4	314.2	0.0	314.2	333.9	0.0	333.9	340.4
420	Osage	Osage City	607.0	0.0	607.0	602.0	0.0	602.0	614.5	0.0	614.5	664.8	0.0	664.8	614.5
421	Osage	Lyndon	380.5	0.0	380.5	379.5	0.0	379.5	395.5	0.0	395.5	430.0	0.0	430.0	395.5
422	Kiowa	Kiowa County	216.0	0.0	216.0	222.5	0.0	222.5	213.5	0.0	213.5	238.0	0.0	238.0	222.5
423	McPherson	Moundridge	377.7	0.0	377.7	361.8	0.0	361.8	363.3	0.0	363.3	397.0	0.0	397.0	363.3
426	Republic	Pike Valley	193.5	0.0	193.5	201.5	0.0	201.5	196.0	0.0	196.0	204.5	0.0	204.5	201.5
428	Barton	Great Bend	2,871.5	0.0	2,871.5	2,797.0	0.0	2,797.0	2,657.5	0.0	2,657.5	2,836.8	0.0	2,836.8	2,797.0
429	Doniphan	Troy Public Schools	304.5	0.0	304.5	304.0	0.0	304.0	310.1	0.0	310.1	334.5	0.0	334.5	310.1
430	Brown	South Brown County	516.0	0.0	516.0	530.5	0.0	530.5	524.0	0.0	524.0	564.5	0.0	564.5	530.5
431	Barton	Hoisington	645.5	0.0	645.5	660.4	0.0	660.4	672.6	0.0	672.6	703.3	0.0	703.3	672.6
432	Ellis	Victoria	270.5	0.0	270.5	272.5	0.0	272.5	264.0	0.0	264.0	287.0	0.0	287.0	272.5
434	Osage	Santa Fe Trail	930.0	0.0	930.0	914.7	0.0	914.7	903.0	0.0	903.0	989.9	0.0	989.9	914.7
435	Dickinson	Abilene	1,482.9	0.0	1,482.9	1,458.5	0.0	1,458.5	1,428.2	0.0	1,428.2	1,509.2	0.0	1,509.2	1,458.5
436	Montgomery	Caney Valley	689.5	0.0	689.5	704.5	0.0	704.5	686.4	0.0	686.4	768.0	0.0	768.0	704.5
437	Shawnee	Auburn Washburn	5,620.3	0.0	5,620.3	5,732.2	0.0	5,732.2	5,744.9	0.0	5,744.9	6,219.3	0.0	6,219.3	5,744.9
438	Pratt	Skyline Schools	375.0	0.0	375.0	377.5	0.0	377.5	385.0	0.0	385.0	393.0	0.0	393.0	385.0
439	Harvey	Sedgwick Public Schools	467.4	0.0	467.4	439.5	0.0	439.5	443.0	0.0	443.0	475.5	0.0	475.5	443.0
440	Harvey	Halstead	718.9	0.0	718.9	692.0	0.0	692.0	699.0	0.0	699.0	758.0	0.0	758.0	699.0
443	Ford	Dodge City	5,998.8	0.0	5,998.8	6,113.0	0.0	6,113.0	6,198.8	0.0	6,198.8	6,707.5	0.0	6,702.4	6,198.8
444	Rice	Little River	307.8	0.0	307.8	296.9	0.0	296.9	285.0	0.0	285.0	284.5	0.0	284.5	296.9
445	Montgomery	Coffeyville	1,554.5	0.0	1,554.5	1,553.6	0.0	1,553.6	1,552.8	0.0	1,552.8	1,705.9	0.0	1,705.9	1,553.6
446	Montgomery	Independence	1,819.9	0.0	1,819.9	1,812.7	0.0	1,812.7	1,809.6	0.0	1,809.6	1,980.6	0.0	1,980.6	1,812.7
447	Montgomery	Cherryvale	757.0	0.0	757.0	729.2	0.0	729.2	747.9	0.0	747.9	794.0	0.0	794.0	747.9
448	McPherson	Inman	393.8	0.0	393.8	392.1	0.0	392.1	389.9	0.0	389.9	414.5	0.0	414.5	392.1
449	Leavenworth	Easton	597.1	0.0	597.1	577.0	0.0	577.0	575.3	0.0	575.3	624.3	0.0	624.3	577.0
450	Shawnee	Shawnee Heights	3,351.7	0.0	3,351.7	3,298.5	0.0	3,298.5	3,272.4	0.0	3,272.4	3,492.0	0.0	3,492.0	3,298.5
452	Stanton	Stanton County	396.6	0.0	396.6	406.2	0.0	406.2	403.5	0.0	403.5	420.5	0.0	420.5	406.2
453	Leavenworth	Leavenworth	3,345.2	0.0	3,345.2	3,295.8	25.0	3,320.8	3,361.8	26.0	3,387.8	3,605.9	25.0	3,630.9	3,387.8
454	Osage	Burlingame Public School	288.6	0.0	288.6	279.5	0.0	279.5	270.4	0.0	270.4	285.5	0.0	285.5	279.5
456	Osage	Marais Des Cygnes Valley	238.5	0.0	238.5	224.5	0.0	224.5	204.5	0.0	204.5	210.5	0.0	210.5	224.5
457	Finney	Garden City	6,654.1	0.0	6,654.1	6,753.0	0.0	6,753.0	6,736.6	0.0	6,736.6	7,182.9	0.0	7,182.9	6,753.0
458	Leavenworth	Basehor-Linwood	1,986.0	0.0	1,986.0	2,083.9	0.0	2,083.9	2,164.6	0.0	2,164.6	2,422.5	0.0	2,422.5	2,164.6
459	Ford	Bucklin	211.6	0.0	211.6	207.3	0.0	207.3	207.9	0.0	207.9	227.9	0.0	227.9	207.9
460	Harvey	Hesston	764.0	0.0	764.0	743.1	0.0	743.1	741.7	0.0	741.7	808.1	0.0	808.1	743.1
461	Wilson	Neodesha	641.0	0.0	641.0	662.5	0.0	662.5	636.0	0.0	636.0	672.0	0.0	672.0	662.5
462	Cowley	Central	297.9	0.0	297.9	270.2	0.0	270.2	288.7	0.0	288.7	305.5	0.0	305.5	288.7
463	Cowley	Udall	311.0	0.0	311.0	316.2	0.0	316.2	285.7	0.0	285.7	316.0	0.0	316.0	316.2
464	Leavenworth	Tonganoxie	1,836.0	0.0	1,836.0	1,814.2	0.0	1,814.2	1,833.7	0.0	1,833.7	1,969.7	0.0	1,969.7	1,833.7
465	Cowley	Winfield	2,072.9	0.0	2,072.9	2,025.2	0.0	2,025.2	1,991.6	0.0	1,991.6	2,133.5	0.0	2,133.5	2,025.2
466	Scott	Scott County	820.0	0.0	820.0	863.5	0.0	863.5	879.5	0.0	879.5	952.5	0.0	952.5	879.5
467	Wichita	Leoti	378.5	0.0	378.5	364.0	0.0	364.0	352.5	0.0	352.5	387.5	0.0	387.5	364.0
468	Lane	Healy Public Schools	66.3	0.0	66.3	66.5	0.0	66.5	59.0	0.0	59.0	57.0	0.0	57.0	66.5
469	Leavenworth	Lansing	2,438.6	0.0	2,438.6	2,432.0	0.0	2,432.0	2,483.7	0.0	2,483.7	2,657.0	0.0	2,657.0	2,483.7
470	Cowley	Arkansas City	2,571.6	0.0	2,571.6	2,499.2	0.0	2,499.2	2,572.0	0.0	2,572.0	2,790.0	0.0	2,790.0	2,572.0
471	Cowley	Dexter	139.5	0.0	139.5	136.0	0.0	136.0	136.9	0.0	136.9	166.0	0.0	166.0	136.9
473	Dickinson	Chapman	1,008.5	21.0	1,029.5	972.2	0.0	972.2	997.0	0.0	997.0	1,062.5	0.0	1,062.5	997.0
474	Kiowa	Haviland	96.5	0.0	96.5	92.5	0.0	92.5	92.5	0.0	92.5	106.5	0.0	106.5	92.5
475	Geary	Geary County Schools	7,603.2	352.4	7,955.6	6,816.0	407.5	7,223.5	6,766.2	260.5	7,026.7	7,216.7	370.0	7,586.7	7,401.9
476	Gray	Copeland	98.0	0.0	98.0	84.5	0.0	84.5	76.0	0.0	76.0	91.0	0.0	91.0	84.5

BASE Gen Fund = $4,006
BASE LOB = $4,490

FY 2018 Legal Max
(2017 SB19)

USD #	Col 5	Col 6	Col 7	Col 8					Col 9	Col 10	Col 11		Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
	4yr Old At Risk (9/20 + 2/20)	2016-17 Kindergarten (9/20 + 2/20)	Total Adjusted Enrollment (incl 4yr AR & KDG)	Low and High Enrollment WTD FTE	2016-17 Bilingual Contact Hours (9/20 + 2/20)	Bilingual Contact Hours WTD FTE	2016-17 Bilingual Headcount (9/20 + 2/20)	Bilingual Headcount WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	2016-17 Career / Tech Ed Contact Hours (9/20 + 2/20)	Career / Tech Ed WTD FTE	Funded Headcount (excl virtual) (9/20 + 2/20)	Free Lunch 10% (Guaranteed)	Free Lunch (9/20 + 2/20)	At-Risk (Free Lunch) WTD FTE	High Density At-Risk (USD)	High Density At-Risk (School)	High Density At-Risk WTD FTE
Total	3,654.5	35,764.0	473,334.2	54,681.4	157,582.0	10,374.3	56,756.0	10,500.3	11,544.4	109,293.0	9,107.6	479,352	47,952	186,124	90,711.0	12,027.7	12,447.8	13,068.7
417	9.0	60.0	750.2	248.5	21.5	1.4	18.0	3.3	3.3	167.7	14.0	766	77	258.0	124.9	0.0	2.7	2.7
418	7.0	168.0	2,366.4	82.9	47.1	3.1	55.0	10.2	10.2	539.3	44.9	2,383	238	732.0	354.3	0.0	16.2	16.2
419	4.0	24.0	368.4	169.8	0.0	0.0	0.0	0.0	0.0	85.4	7.1	344	34	114.0	55.2	0.0	0.1	0.1
420	4.0	52.0	670.5	240.2	0.0	0.0	1.0	0.2	0.2	90.8	7.6	681	68	270.0	130.7	8.8	11.0	11.0
421	3.0	34.0	432.5	189.9	0.0	0.0	0.0	0.0	0.0	43.5	3.6	444	44	120.0	58.1	0.0	0.0	0.0
422	3.5	29.0	255.0	153.9	0.0	0.0	0.0	0.0	0.0	56.0	4.7	249	25	64.0	31.0	0.0	0.0	0.0
423	5.0	24.0	392.3	177.6	0.0	0.0	0.0	0.0	0.0	74.0	6.2	410	41	90.0	43.6	0.0	0.0	0.0
426	0.0	25.0	226.5	153.8	1.0	0.1	1.0	0.2	0.2	50.6	4.2	206	21	82.0	39.7	2.8	4.5	4.5
428	21.5	188.0	3,006.5	105.3	2,202.3	145.0	784.0	145.0	145.0	630.4	52.5	2,904	290	1,645.0	796.2	172.7	160.5	172.7
429	0.0	22.0	332.1	157.2	0.0	0.0	0.0	0.0	0.0	110.2	9.2	337	34	86.0	41.6	0.0	0.0	0.0
430	0.0	46.0	576.5	225.0	39.6	2.6	29.0	5.4	5.4	13.6	1.1	570	57	314.0	152.0	33.0	31.2	33.0
431	13.0	50.0	735.6	247.3	0.3	0.0	2.0	0.4	0.4	400.2	33.4	738	74	321.0	155.4	19.1	21.4	21.4
432	0.0	22.0	294.5	146.9	0.0	0.0	0.0	0.0	0.0	110.4	9.2	289	29	45.0	21.8	0.0	0.0	0.0
434	11.5	68.0	994.2	246.9	1.0	0.1	1.0	0.2	0.2	0.4	0.0	1,033	103	376.0	182.0	3.7	10.3	10.3
435	0.0	113.0	1,571.5	82.0	42.8	2.8	24.0	4.4	4.4	554.1	46.2	1,582	158	537.0	259.9	0.0	8.7	8.7
436	0.0	47.0	751.5	248.6	1.1	0.1	13.0	2.4	2.4	208.9	17.4	772	77	298.0	144.2	7.5	7.6	7.6
437	35.0	464.0	6,243.9	218.8	4.0	0.3	212.0	39.2	39.2	1,363.3	113.6	6,326	633	1,533.0	742.0	0.0	44.9	44.9
438	3.5	25.0	413.5	184.3	6.3	0.4	20.0	3.7	3.7	90.8	7.6	400	40	95.0	46.0	0.0	0.0	0.0
439	0.0	34.0	477.0	202.3	0.0	0.0	0.0	0.0	0.0	215.2	17.9	476	48	122.0	59.0	0.0	0.0	0.0
440	7.5	46.0	752.5	248.7	48.6	3.2	19.0	3.5	3.5	496.7	41.4	777	78	239.0	115.7	0.0	0.6	0.6
443	78.5	558.0	6,835.3	239.5	13,774.2	906.8	4,018.0	743.3	906.8	1,665.3	138.8	6,934	693	4,693.0	2,271.4	492.8	492.7	492.8
444	6.0	18.0	320.9	153.1	3.0	0.2	3.0	0.6	0.6	11.2	0.9	299	30	60.0	29.0	0.0	0.0	0.0
445	35.0	142.0	1,730.6	60.6	359.9	23.7	189.0	35.0	35.0	387.4	32.3	1,801	180	1,250.0	605.0	131.3	131.2	131.3
446	17.5	164.0	1,994.2	69.9	73.2	4.8	55.0	10.2	10.2	289.5	24.1	2,141	214	1,087.0	526.1	114.1	98.1	114.1
447	9.5	58.0	815.4	252.0	0.0	0.0	0.0	0.0	0.0	184.7	15.4	816	82	445.0	215.4	46.7	41.5	46.7
448	8.0	21.0	421.1	186.6	0.0	0.0	0.0	0.0	0.0	306.8	25.6	433	43	88.0	42.6	0.0	0.0	0.0
449	0.0	29.0	606.0	230.4	0.0	0.0	0.0	0.0	0.0	228.0	19.0	628	63	120.0	58.1	0.0	0.0	0.0
450	0.0	196.0	3,494.5	122.4	186.1	12.3	104.0	19.2	19.2	453.3	37.8	3,517	352	984.0	476.3	0.0	10.4	10.4
452	4.0	30.0	440.2	192.2	498.9	32.8	158.0	29.2	32.8	205.4	17.1	429	43	164.0	79.4	3.7	3.9	3.9
453	47.5	286.0	3,721.3	130.4	103.0	6.8	94.0	17.4	17.4	621.0	51.8	3,788	379	1,842.0	891.5	175.7	131.1	175.7
454	2.0	20.0	301.5	145.8	0.5	0.0	1.0	0.2	0.2	55.4	4.6	296	30	96.0	46.5	0.0	0.0	0.0
456	0.0	10.0	234.5	154.3	0.0	0.0	0.0	0.0	0.0	68.4	5.7	215	22	106.0	51.3	10.6	10.7	10.7
457	94.0	600.0	7,447.0	260.9	9,041.1	595.2	3,659.0	676.9	676.9	2,089.0	174.1	7,483	748	4,122.0	1,995.0	432.8	404.3	432.8
458	0.0	164.0	2,328.6	81.6	30.5	2.0	37.0	6.8	6.8	700.0	58.3	2,445	245	295.0	142.8	0.0	0.0	0.0
459	2.0	17.0	226.9	153.8	7.2	0.5	8.0	1.5	1.5	28.8	2.4	235	24	94.0	45.5	3.3	3.3	3.3
460	0.0	55.0	798.1	251.4	82.4	5.4	31.0	5.7	5.7	265.5	22.1	812	81	139.0	67.3	0.0	0.0	0.0
461	8.0	45.0	715.5	245.4	0.0	0.0	4.0	0.7	0.7	148.1	12.3	694	69	320.0	154.9	24.9	22.5	24.9
462	0.0	23.0	311.7	149.7	0.0	0.0	1.0	0.2	0.2	118.1	9.8	308	31	144.0	69.7	11.8	11.9	11.9
463	0.0	23.0	339.2	159.7	0.0	0.0	0.0	0.0	0.0	121.6	10.1	322	32	104.0	50.3	0.0	1.2	1.2
464	0.0	110.0	1,943.7	68.1	0.0	0.0	28.0	5.2	5.2	673.2	56.1	1,976	198	413.0	199.9	0.0	0.0	0.0
465	26.5	157.0	2,208.7	77.4	180.7	11.9	97.0	17.9	17.9	605.8	50.5	2,239	224	955.0	462.2	51.1	42.6	51.1
466	9.0	98.0	986.5	247.6	549.6	36.2	251.0	46.4	46.4	218.2	18.2	976	98	373.0	180.5	8.4	11.8	11.8
467	7.0	33.0	404.0	181.3	598.4	39.4	140.0	25.9	39.4	76.4	6.4	404	40	144.0	69.7	0.6	0.7	0.7
468	0.0	8.0	74.5	75.6	18.9	1.2	14.0	2.6	2.6	0.4	0.0	57	6	25.0	12.1	1.6	1.6	1.6
469	0.0	146.0	2,629.7	92.1	100.0	6.6	58.0	10.7	10.7	333.1	27.8	2,664	266	567.0	274.4	0.0	0.0	0.0
470	14.5	227.0	2,813.5	98.6	1,217.8	80.2	505.0	93.4	93.4	1,108.3	92.4	2,876	288	1,665.0	805.9	174.8	163.4	174.8
471	0.0	6.0	142.9	128.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	169	17	66.0	31.9	1.9	3.0	3.0
473	0.0	88.0	1,085.0	236.0	2.3	0.2	2.0	0.4	0.4	181.1	15.1	1,064	106	349.0	168.9	0.0	7.9	7.9
474	0.0	11.0	103.5	104.0	0.0	0.0	1.0	0.2	0.2	27.4	2.3	107	11	32.0	15.5	0.0	0.0	0.0
475	29.5	873.0	8,304.4	291.0	1,915.3	126.1	691.0	127.8	127.8	1,324.5	110.4	7,730	773	2,996.0	1,450.1	78.9	112.5	112.5
476	4.0	9.0	97.5	98.9	183.7	12.1	51.0	9.4	12.1	33.8	2.8	99	10	27.0	13.1	0.0	0.0	0.0

BASE Gen Fund = $4,006
BASE LOB = $4,490

FY 2018 Legal Max
(2017 SB19)

USD #	Col 18 School Facilties FTE (9/20 + 2/20)	Col 19 School Facilities WTD FTE	Col 20 Transportation FTE >= 2.5 Miles (9/20 + 2/20)	Current Year Transportation WTD FTE	Col 21 2017-18 Transportation Aid	Col 22 2016-17 Transportation Aid	Col 23 Transportation WTD FTE	Col 24 Ancillary WTD FTE	Col 25 Declining Enrollment WTD FTE	Col 26 Cost of Living WTD FTE	Col 27 Special Education State Aid	Col 28 Special Education WTD FTE	Col 29 KAMS FTE	WTD FTE (excl COLA; incl SPED) (Info Only)	Col 30 WTD FTE (excl SPED) (Info Only)	Col 31 Virtual Full-Time FTE	Col 32 Virtual Part-Time FTE
Total	16,167.1	4,042.1	134,300.7	22,190.6	88,895,539	101,253,293	25,518.4	7,241.6	458.1	5,996.5	472,688,771	117,995.4	39.0	807,741.9	695,743.0	5,460.0	815.9
417	0.0	0.0	215.0	57.9	231,947	336,280	83.9	0.0	0.0	0.0	684,288	170.8	0.0	1,398.3	1,227.5	1.0	0.0
418	0.0	0.0	164.0	36.8	147,421	149,843	37.4	0.0	0.0	0.0	3,630,000	906.1	1.0	3,819.4	2,913.3	1.0	0.0
419	0.0	0.0	189.0	41.8	167,451	193,756	48.4	0.0	0.0	0.0	486,840	121.5	0.0	770.5	649.0	0.0	0.0
420	0.0	0.0	90.0	21.7	86,930	86,285	21.7	0.0	0.0	0.0	876,014	218.7	1.0	1,301.6	1,082.9	4.0	0.0
421	0.0	0.0	193.0	39.2	157,035	160,628	40.1	0.0	0.0	0.0	566,927	141.5	0.0	865.7	724.2	1.0	0.0
422	0.0	0.0	93.0	28.5	114,171	134,820	33.7	0.0	0.0	0.0	370,600	92.5	0.0	570.8	478.3	104.0	3.3
423	0.0	0.0	72.0	18.9	75,713	104,004	26.0	0.0	0.0	0.0	534,734	133.5	0.0	779.2	645.7	0.0	0.0
426	0.0	0.0	94.0	24.4	97,746	112,093	28.0	0.0	0.0	0.0	235,596	58.8	0.0	515.7	456.9	0.0	0.0
428	0.0	0.0	184.0	41.9	167,851	202,615	50.6	0.0	0.0	0.0	2,395,268	597.9	0.0	4,926.7	4,328.8	0.0	0.0
429	0.0	0.0	89.0	20.4	81,722	88,596	22.1	0.0	0.0	0.0	390,540	97.5	0.0	659.7	562.2	0.0	0.0
430	0.0	0.0	296.5	59.5	238,357	280,040	69.9	0.0	0.0	0.0	700,000	174.7	0.0	1,237.6	1,062.9	0.0	0.0
431	221.0	55.3	76.5	22.3	89,334	117,101	29.2	0.0	0.0	0.0	834,281	208.3	1.0	1,487.3	1,279.0	0.0	0.0
432	0.0	0.0	49.0	14.4	57,686	94,759	23.7	0.0	0.0	0.0	224,943	56.2	0.0	552.3	496.1	0.0	0.0
434	0.0	0.0	747.5	132.1	529,193	597,830	149.2	0.0	0.0	0.0	1,444,107	360.5	0.0	1,943.3	1,582.8	0.0	1.0
435	248.4	62.1	236.3	45.6	182,674	212,245	53.0	0.0	0.0	0.0	1,505,294	375.8	1.0	2,464.6	2,088.8	7.0	4.6
436	0.0	0.0	290.5	59.3	237,556	290,056	72.4	0.0	0.0	0.0	456,161	113.9	0.0	1,358.0	1,244.1	8.0	0.0
437	0.0	0.0	3,332.5	419.2	1,679,315	1,778,083	443.9	0.0	0.0	0.0	5,928,305	1,479.9	0.0	9,326.2	7,846.3	0.0	0.0
438	0.0	0.0	122.0	35.9	143,815	199,919	49.9	0.0	0.0	0.0	506,075	126.3	0.0	831.3	705.0	0.0	0.0
439	0.0	0.0	66.0	13.7	54,882	60,476	15.1	0.0	0.0	0.0	510,697	127.5	0.0	898.8	771.3	0.0	0.0
440	0.0	0.0	335.0	63.4	253,980	311,242	77.7	0.0	0.0	0.0	644,864	161.0	0.0	1,401.1	1,240.1	0.0	0.0
443	206.7	51.7	2,634.0	422.8	1,693,737	1,817,374	453.7	0.0	0.0	0.0	6,252,123	1,560.7	1.0	12,951.7	11,391.0	2.0	0.0
444	0.0	0.0	149.5	37.2	149,023	187,592	46.8	0.0	0.0	0.0	424,585	106.0	1.0	658.3	552.3	0.0	0.0
445	0.0	0.0	390.0	70.7	283,224	320,872	80.1	0.0	0.0	0.0	1,479,000	369.2	0.0	3,044.1	2,674.9	9.0	5.6
446	0.0	0.0	350.0	72.0	288,432	386,356	96.4	0.0	0.0	0.0	1,652,000	412.4	0.0	3,247.4	2,835.0	0.0	0.0
447	0.0	0.0	94.0	23.0	92,138	139,828	34.9	0.0	0.0	0.0	617,386	154.1	0.0	1,533.9	1,379.8	0.0	0.0
448	0.0	0.0	102.0	24.6	98,548	124,420	31.1	0.0	0.0	0.0	564,101	140.8	0.0	847.8	707.0	0.0	0.0
449	0.0	0.0	302.2	57.2	229,143	292,752	73.1	0.0	0.0	0.0	897,558	224.1	0.0	1,210.7	986.6	0.0	0.0
450	0.0	0.0	2,540.0	332.7	1,332,796	1,434,100	358.0	0.0	0.0	0.0	3,446,375	860.3	1.0	5,379.9	4,519.6	5.0	0.6
452	0.0	0.0	120.0	38.0	152,228	181,044	45.2	0.0	0.0	0.0	290,948	72.6	0.0	883.4	810.8	0.0	0.0
453	0.0	0.0	677.0	85.2	341,311	367,096	91.6	0.0	0.0	0.0	4,165,750	1,039.9	0.0	6,119.6	5,079.7	70.0	0.0
454	0.0	0.0	47.0	11.6	46,470	67,795	16.9	0.0	0.0	0.0	412,000	102.8	0.0	618.3	515.5	0.0	0.0
456	0.0	0.0	85.0	20.9	83,725	148,687	37.1	0.0	0.0	0.0	359,920	89.8	0.0	583.4	493.6	0.0	0.0
457	0.0	0.0	2,280.0	435.5	1,744,613	1,983,780	495.2	0.0	0.0	0.0	4,968,150	1,240.2	0.0	12,722.1	11,481.9	49.0	0.8
458	222.3	55.6	1,348.0	183.1	733,499	680,263	183.1	0.0	0.0	0.0	2,089,537	521.6	0.0	3,378.4	2,856.8	160.0	4.9
459	0.0	0.0	78.5	23.7	94,942	108,626	27.1	0.0	0.0	0.0	195,243	48.7	0.0	509.2	460.5	3.0	0.0
460	0.0	0.0	79.0	17.0	68,102	80,892	20.2	0.0	0.0	0.0	645,552	161.1	0.0	1,325.9	1,164.8	0.0	0.0
461	57.3	14.3	99.5	23.3	93,340	97,070	24.2	0.0	0.0	0.0	556,508	138.9	0.0	1,331.1	1,192.2	0.0	0.0
462	0.0	0.0	130.5	34.8	139,409	167,562	41.8	0.0	0.0	0.0	350,153	87.4	0.0	682.2	594.8	0.0	0.0
463	20.0	5.0	139.0	31.5	126,189	127,116	31.7	0.0	0.0	0.0	346,536	86.5	0.0	683.7	597.2	0.0	0.0
464	0.0	0.0	922.0	146.7	587,680	583,578	146.7	0.0	0.0	0.0	1,717,986	428.9	0.0	2,848.6	2,419.7	0.0	0.0
465	0.0	0.0	572.0	111.8	447,871	521,176	130.1	0.0	0.0	0.0	2,582,051	644.5	0.0	3,642.4	2,997.9	0.0	0.0
466	0.0	0.0	124.0	39.7	159,038	224,572	56.1	0.0	0.0	0.0	570,610	142.4	0.0	1,689.5	1,547.1	1.0	3.2
467	0.0	0.0	75.5	26.4	105,758	142,524	35.6	0.0	0.0	0.0	250,000	62.4	0.0	799.5	737.1	0.0	0.0
468	0.0	0.0	5.5	2.4	9,614	10,400	2.6	0.0	0.0	0.0	125,800	31.4	0.0	200.4	169.0	0.0	0.0
469	0.0	0.0	606.0	85.4	342,112	326,264	85.4	0.0	0.0	0.0	2,697,250	673.3	0.0	3,793.4	3,120.1	0.0	0.0
470	0.0	0.0	765.0	134.4	538,406	629,417	157.1	0.0	0.0	0.0	3,133,736	782.3	0.0	5,018.0	4,235.7	0.0	0.0
471	0.0	0.0	28.0	9.3	37,256	63,558	15.9	0.0	0.0	0.0	161,764	40.4	0.0	362.8	322.4	0.0	0.0
473	0.0	0.0	424.0	100.8	403,805	500,760	125.0	0.0	0.0	0.0	1,135,578	283.5	0.0	1,921.8	1,638.3	0.0	0.0
474	0.0	0.0	46.0	14.1	56,485	72,032	18.0	0.0	0.0	0.0	158,000	39.4	0.0	282.9	243.5	0.0	0.0
475	0.0	0.0	2,351.0	351.9	1,409,711	1,313,532	351.9	0.0	0.0	0.0	7,887,000	1,968.8	0.0	12,716.9	10,748.1	9.0	6.1
476	0.0	0.0	32.0	10.2	40,861	73,573	18.4	0.0	0.0	0.0	99,600	24.9	0.0	267.7	242.8	4.0	0.0

USD #	Col 33 Virtual Credits (19yrs & Older)	Col 34 Virtual State Aid	Col 35 Extraordinary Need Aid	Sequence Number	Audit	Republished	Col 36 Computed General Fund	Col 37 Adopted General Fund	Col 38 Legal Max General Fund (before reductions)	Prior Year Budget Law Violation	Prior Year Trans Audit Adjust	Prior Year Virtual Credits Audit Adj	Col 39 Prior Year Total Reductions	Col 40 2017-18 Adjusted Legal General Fund Budget	Col 41 2017-18 LOB Base General Fund	Col 42 2017-18 LOB Authorized Percent	Col 43 Computed Local Option Budget	Col 44 Adopted Local Option Budget	Col 45 Legal Max Local Option Budget	LOB Percent Used
Total	3,612.75	31,248,470	2,487,558				3,293,572,053	3,325,126,178	3,290,184,678	0	-922,014	-125,399	-1,047,413	3,289,137,265	3,608,392,278	87.85	1,118,561,868	1,117,930,432	1,108,786,829	29.22%
417	0.00	5,000	0				5,606,590	5,605,217	5,605,217				0	5,605,217	6,195,763		1,858,729	1,854,823	1,854,823	29.94%
418	50.00	40,450	0	7	A		15,340,966	15,573,578	15,340,966			-467	-467	15,340,499	16,706,227	33.00%	5,513,055	5,557,802	5,513,055	33.00%
419	0.00	0	0	4	A		3,086,623	3,098,641	3,086,623				0	3,086,623	3,400,850	33.00%	1,122,281	1,126,726	1,122,281	33.00%
420	10.00	27,090	0				5,241,300	5,258,608	5,241,300				0	5,241,300	5,733,745	30.00%	1,720,124	1,719,719	1,719,719	29.99%
421	0.00	5,000	0				3,472,994	3,518,145	3,472,994				0	3,472,994	3,818,585	30.00%	1,145,576	1,152,984	1,145,576	30.00%
422	0.00	525,610	0				2,812,235	2,919,305	2,812,235				0	2,812,235	2,518,167	30.00%	755,450	761,500	755,450	30.00%
423	0.00	0	0	6	A		3,121,475	3,147,514	3,121,475				0	3,121,475	3,433,927	33.00%	1,133,196	1,142,827	1,133,196	33.00%
426	0.00	0	0				2,065,894	2,127,587	2,065,894				0	2,065,894	2,342,839	30.00%	702,852	685,000	685,000	29.24%
428	0.00	0	0	8	A		19,736,360	20,163,800	19,736,360				0	19,736,360	21,831,580	30.00%	6,549,474	6,693,199	6,549,474	30.00%
429	0.00	0	0				2,642,758	2,627,535	2,627,535				0	2,627,535	2,914,818	30.00%	874,445	869,327	869,327	29.82%
430	0.00	0	0	5	A		4,957,826	5,012,307	4,957,826				0	4,957,826	5,602,814	30.00%	1,680,844	1,699,163	1,680,844	30.00%
431	0.00	0	0				5,958,124	6,113,957	5,958,124				0	5,958,124	6,572,501	30.00%	1,971,750	1,794,000	1,794,000	27.30%
432	0.00	0	0	4	A		2,212,514	2,209,309	2,209,309				0	2,209,309	2,498,156	30.00%	749,447	748,369	748,369	29.96%
434	15.00	12,335	0				7,797,195	8,067,602	7,797,195				0	7,797,195	8,550,879	30.00%	2,565,264	2,634,230	2,565,264	30.00%
435	16.00	54,164	0				9,927,352	10,277,704	9,927,352				0	9,927,352	10,879,516	30.00%	3,263,855	3,371,345	3,263,855	30.00%
436	0.00	40,000	0				5,480,148	5,634,712	5,480,148				0	5,480,148	6,112,939	30.00%	1,833,882	1,884,260	1,833,882	30.00%
437	0.00	0	0				37,360,757	37,400,681	37,360,757				0	37,360,757	41,158,192	30.00%	12,347,458	12,355,136	12,347,458	30.00%
438	0.00	0	0	7	A		3,330,188	3,333,393	3,330,188				0	3,330,188	3,671,525	31.00%	1,138,173	1,139,286	1,138,173	31.00%
439	0.00	0	0				3,600,593	3,671,098	3,600,593				0	3,600,593	3,973,834	30.00%	1,192,150	1,215,857	1,192,150	30.00%
440	0.00	0	0				5,612,807	5,654,469	5,612,807				0	5,612,807	6,225,784	30.00%	1,867,735	1,881,744	1,867,735	30.00%
443	40.00	38,360	0	8	A		51,922,870	52,392,907	51,922,870				0	51,922,870	57,393,223	30.00%	17,217,967	17,375,027	17,217,967	30.00%
444	0.00	0	0				2,637,150	2,682,017	2,637,150				0	2,637,150	2,899,922	30.00%	869,977	885,063	869,977	30.00%
445	0.00	54,520	0	5	A		12,249,185	12,201,579	12,201,579			-4,665	-4,665	12,196,914	13,558,945	30.00%	4,067,684	3,946,454	3,946,454	29.11%
446	0.00	0	0	5	A		13,009,084	12,694,613	12,694,613				0	12,694,613	14,381,150	30.00%	4,314,345	4,108,647	4,108,647	28.57%
447	0.00	0	0				6,144,803	6,183,261	6,144,803				0	6,144,803	6,812,688	30.00%	2,043,806	2,056,738	2,043,806	30.00%
448	0.00	0	0				3,396,287	3,464,389	3,396,287				0	3,396,287	3,738,531	33.00%	1,233,715	1,225,000	1,225,000	32.77%
449	0.00	0	0				4,850,064	4,902,142	4,850,064				0	4,850,064	5,327,392	30.00%	1,598,218	1,615,729	1,598,218	30.00%
450	0.00	26,020	0				21,577,899	21,665,301	21,577,899				0	21,577,899	23,734,889	30.00%	7,120,467	7,151,582	7,120,467	30.00%
452	0.00	0	0				3,538,900	3,774,453	3,538,900				0	3,538,900	3,931,440	30.00%	1,179,432	1,258,636	1,179,432	30.00%
453	0.00	350,000	0				24,865,118	25,092,515	24,865,118				0	24,865,118	26,973,603	30.00%	8,092,081	8,181,387	8,092,081	30.00%
454	0.00	0	0				2,476,910	2,515,367	2,476,910				0	2,476,910	2,726,595	30.00%	817,979	830,910	817,979	30.00%
456	0.00	0	147,667				2,484,767	2,523,824	2,484,767				0	2,484,767	2,576,184	30.00%	772,855	670,000	670,000	26.01%
457	65.00	292,445	0				51,257,178	52,100,861	51,257,178				0	51,257,178	56,915,683	30.00%	17,074,705	17,363,906	17,074,705	30.00%
458	0.00	808,330	0				14,342,200	14,408,303	14,342,200				0	14,342,200	14,916,569	30.00%	4,474,971	4,448,570	4,448,570	29.82%
459	0.00	15,000	0				2,054,855	2,101,948	2,054,855				0	2,054,855	2,265,572	30.00%	679,672	688,000	679,672	30.00%
460	0.00	0	0	5	A		5,311,555	5,302,342	5,302,342				0	5,302,342	5,875,504	33.00%	1,938,916	1,935,508	1,935,508	32.94%
461	0.00	0	0				5,332,387	5,396,483	5,332,387				0	5,332,387	5,942,475	33.00%	1,961,017	1,984,724	1,961,017	33.00%
462	0.00	0	0				2,732,893	2,734,896	2,732,893				0	2,732,893	3,020,805	30.00%	906,242	906,915	906,242	30.00%
463	0.00	0	0				2,738,902	2,730,490	2,730,490				0	2,730,490	3,053,021	30.00%	915,906	913,078	913,078	29.91%
464	0.00	0	0				11,411,492	11,530,069	11,411,492				0	11,411,492	12,582,439	30.00%	3,774,732	3,789,000	3,774,732	30.00%
465	0.00	0	0	4	A		14,591,454	14,799,366	14,591,454				0	14,591,454	16,042,622	30.00%	4,812,787	4,882,696	4,812,787	30.00%
466	12.00	18,948	0	5	A		6,787,085	6,864,858	6,787,085				0	6,787,085	7,517,089	30.00%	2,255,127	2,274,524	2,255,127	30.00%
467	0.00	0	0	2	A		3,202,797	3,330,588	3,202,797				0	3,202,797	3,588,485	33.00%	1,184,200	1,175,000	1,175,000	32.74%
468	0.00	0	0	2	A		802,802	830,844	802,802				0	802,802	884,610	33.00%	291,921	302,293	291,921	33.00%
469	0.00	0	0	7	A		15,196,360	15,494,006	15,196,360			-467	-467	15,195,893	16,706,499	30.00%	5,011,950	5,112,032	5,011,950	30.00%
470	0.00	0	0	4	A		20,102,108	21,163,698	20,102,108				0	20,102,108	22,152,029	30.00%	6,645,609	6,700,000	6,645,609	30.00%
471	0.00	0	0	4	A		1,453,377	1,424,934	1,424,934				0	1,424,934	1,629,590	30.00%	488,877	479,313	479,313	29.41%
473	0.00	0	0				7,698,731	7,815,899	7,698,731				0	7,698,731	8,491,545	30.00%	2,547,464	2,585,180	2,547,464	30.00%
474	0.00	0	0				1,133,297	1,140,909	1,133,297				0	1,133,297	1,257,060	30.00%	377,118	379,677	377,118	30.00%
475	80.00	112,090	0				51,055,991	51,751,456	51,055,991		-922,014		-922,014	50,133,977	56,145,969	30.00%	16,843,791	17,074,667	16,843,791	30.00%
476	0.00	20,000	203,725	2	A		1,296,131	1,315,046	1,296,131				0	1,296,131	1,192,322	30.00%	357,697	363,354	357,697	30.00%

					Col 1			Col 2			Col 3	(Info Only)	(Info Only)	(Info Only)	Col 4
4/13/2018															
USD #		District Name	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2014	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2015	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2016	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 2/20/2017	FTE Enroll (excl 4yr old at-risk & KDG & virtual) 9/20/2017	FTE Enroll (excl 4yr old at-risk & virtual) 2/20/2018	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2017 2/20/2018	Adjusted Enrollment
Total		**STATE TOTALS**	432,549.0	577.2	433,126.2	429,972.4	534.5	430,506.9	429,498.6	415.5	429,914.1	466,003.2	595.0	466,516.5	433,915.7
477	Gray	Ingalls	215.0	0.0	215.0	220.0	0.0	220.0	193.0	0.0	193.0	234.0	0.0	234.0	220.0
479	Anderson	Crest	186.5	0.0	186.5	182.0	0.0	182.0	198.0	0.0	198.0	219.0	0.0	219.0	198.0
480	Seward	Liberal	4,403.0	0.0	4,403.0	4,449.5	0.0	4,449.5	4,441.5	0.0	4,441.5	4,756.5	0.0	4,756.5	4,449.5
481	Dickinson	Rural Vista	271.5	6.0	277.5	278.0	0.0	278.0	263.0	0.0	263.0	251.0	0.0	251.0	278.0
482	Lane	Dighton	218.5	0.0	218.5	204.5	0.0	204.5	201.6	0.0	201.6	236.5	0.0	236.5	204.5
483	Seward	Kismet-Plains	648.5	0.0	648.5	637.0	0.0	637.0	631.5	0.0	631.5	618.5	0.0	618.5	637.0
484	Wilson	Fredonia	613.0	0.0	613.0	600.8	0.0	600.8	600.5	0.0	600.5	686.5	0.0	686.5	600.8
487	Dickinson	Herington	420.0	6.0	426.0	401.5	0.0	401.5	410.1	0.0	410.1	463.0	0.0	463.0	410.1
489	Ellis	Hays	2,627.6	0.0	2,627.6	2,641.9	0.0	2,641.9	2,714.1	0.0	2,714.1	2,981.2	0.0	2,969.6	2,714.1
490	Butler	El Dorado	1,745.0	0.0	1,745.0	1,734.5	0.0	1,734.5	1,760.3	0.0	1,760.3	1,861.4	0.0	1,861.4	1,760.3
491	Douglas	Eudora	1,518.2	0.0	1,518.2	1,533.7	0.0	1,533.7	1,562.1	0.0	1,562.1	1,699.4	0.0	1,699.4	1,562.1
492	Butler	Flinthills	247.3	0.0	247.3	240.9	0.0	240.9	255.7	0.0	255.7	265.2	0.0	265.2	255.7
493	Cherokee	Columbus	908.4	0.0	908.4	875.5	0.0	875.5	881.5	0.0	881.5	926.0	0.0	926.0	881.5
494	Hamilton	Syracuse	460.5	0.0	460.5	460.0	0.0	460.0	461.0	0.0	461.0	550.5	0.0	550.5	461.0
495	Pawnee	Ft Larned	827.8	0.0	827.8	803.5	0.0	803.5	831.1	0.0	831.1	858.0	0.0	858.0	831.1
496	Pawnee	Pawnee Heights	107.0	0.0	107.0	126.0	0.0	126.0	132.5	0.0	132.5	136.0	0.0	136.0	132.5
497	Douglas	Lawrence	9,636.2	0.0	9,636.2	9,737.9	0.0	9,737.9	9,885.8	0.0	9,885.8	10,666.3	0.0	10,666.3	9,885.8
498	Marshall	Valley Heights	385.0	0.0	385.0	361.0	0.0	361.0	358.5	0.0	358.5	396.5	0.0	396.5	361.0
499	Cherokee	Galena	746.2	0.0	746.2	737.7	0.0	737.7	760.5	0.0	760.5	825.0	0.0	825.0	760.5
500	Wyandotte	Kansas City	19,217.5	0.0	19,217.5	19,059.5	0.0	19,059.5	19,202.0	0.0	19,202.0	21,294.3	0.0	21,294.3	19,202.0
501	Shawnee	Topeka Public Schools	12,318.6	0.0	12,318.6	12,224.9	0.0	12,224.9	12,122.0	0.0	12,122.0	12,978.8	0.0	12,978.8	12,224.9
502	Edwards	Lewis	102.0	0.0	102.0	103.0	0.0	103.0	101.0	0.0	101.0	124.5	0.0	124.5	103.0
503	Labette	Parsons	1,152.8	0.0	1,152.8	1,135.2	0.0	1,135.2	1,150.9	0.0	1,150.9	1,207.0	0.0	1,207.0	1,150.9
504	Labette	Oswego	438.5	0.0	438.5	413.0	0.0	413.0	413.0	0.0	413.0	473.0	0.0	473.0	413.0
505	Labette	Chetopa-St. Paul	418.0	0.0	418.0	405.0	0.0	405.0	387.5	0.0	387.5	410.0	0.0	410.0	405.0
506	Labette	Labette County	1,411.8	0.0	1,411.8	1,422.2	0.0	1,422.2	1,438.5	0.0	1,438.5	1,549.1	0.0	1,548.6	1,438.5
507	Haskell	Satanta	277.5	0.0	277.5	277.0	0.0	277.0	273.0	0.0	273.0	271.5	0.0	271.5	277.0
508	Cherokee	Baxter Springs	899.0	0.0	899.0	932.5	0.0	932.5	897.0	0.0	897.0	918.5	0.0	918.5	932.5
509	Sumner	South Haven	169.5	0.0	169.5	175.7	0.0	175.7	183.0	0.0	183.0	186.9	0.0	186.9	183.0
511	Harper	Attica	150.1	0.0	150.1	143.0	0.0	143.0	158.5	0.0	158.5	175.5	0.0	175.5	158.5
512	Johnson	Shawnee Mission Pub Sch	25,086.6	0.0	25,086.6	25,274.6	0.0	25,274.6	24,897.8	0.0	24,897.8	26,982.8	0.0	26,970.0	25,274.6

Color Key:
Exceptions District
Potential Military District
Adopted Under Authority

	Col 5	Col 6	Col 7	Col 8					Col 9	Col 10	Col 11		Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
USD #	4yr Old At Risk (9/20 + 2/20)	2016-17 Kindergarten (9/20 + 2/20)	Total Adjusted Enrollment (incl 4yr AR & KDG)	Low and High Enrollment WTD FTE	2016-17 Bilingual Contact Hours (9/20 + 2/20)	Bilingual Contact Hours WTD FTE	2016-17 Bilingual Headcount (9/20 + 2/20)	Bilingual Headcount WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	2016-17 Career / Tech Ed Contact Hours (9/20 + 2/20)	Career / Tech Ed WTD FTE	Funded Headcount (excl virtual) (9/20 + 2/20)	Free Lunch 10% (Guaranteed)	Free Lunch (9/20 + 2/20)	At-Risk (Free Lunch) WTD FTE	High Density At-Risk (USD)	High Density At-Risk (School)	High Density At-Risk WTD FTE
Total	3,654.5	35,764.0	473,334.2	54,681.4	157,582.0	10,374.3	56,756.0	10,500.3	11,544.4	109,293.0	9,107.6	479,352	47,952	186,124	90,711.0	12,027.7	12,447.8	13,068.7
477	4.5	17.0	241.5	154.4	117.3	7.7	27.0	5.0	7.7	0.0	0.0	243	24	65.0	31.5	0.0	0.0	0.0
479	0.5	19.0	217.5	152.9	0.0	0.0	1.0	0.2	0.2	94.0	7.8	221	22	81.0	39.2	0.9	1.4	1.4
480	94.5	334.0	4,878.0	170.9	8,996.1	592.2	3,166.0	585.7	592.2	500.7	41.7	4,966	497	3,516.0	1,701.7	369.2	369.2	369.2
481	4.5	22.0	304.5	147.0	0.0	0.0	4.0	0.7	0.7	111.5	9.3	260	26	108.0	52.3	4.9	5.1	5.1
482	1.5	20.0	226.0	153.8	0.0	0.0	6.0	1.1	1.1	104.4	8.7	241	24	83.0	40.2	0.0	0.0	0.0
483	14.0	43.0	694.0	243.1	2,657.7	175.0	475.0	87.9	175.0	88.7	7.4	650	65	411.0	198.9	43.2	43.2	43.2
484	0.0	54.0	654.8	238.1	0.0	0.0	0.0	0.0	0.0	130.9	10.9	687	69	279.0	135.0	11.0	16.0	16.0
487	5.5	35.0	450.6	195.1	0.0	0.0	0.0	0.0	0.0	47.6	4.0	476	48	267.0	129.2	28.0	28.0	28.0
489	20.0	252.0	2,986.1	104.6	630.4	41.5	227.0	42.0	42.0	545.6	45.5	3,056	306	938.0	454.0	0.0	15.2	15.2
490	14.5	129.0	1,903.8	66.7	10.6	0.7	29.0	5.4	5.4	312.5	26.0	1,913	191	891.0	431.2	72.2	59.2	72.2
491	6.5	120.0	1,688.6	59.2	5.7	0.4	17.0	3.1	3.1	486.2	40.5	1,736	174	456.0	220.7	0.0	0.0	0.0
492	0.0	14.0	269.7	152.2	0.0	0.0	0.0	0.0	0.0	99.4	8.3	266	27	88.0	42.6	0.0	0.4	0.4
493	10.0	70.0	961.5	249.5	0.0	0.0	0.0	0.0	0.0	328.0	27.3	951	95	428.0	207.2	30.0	29.6	30.0
494	8.5	50.0	519.5	212.8	697.8	45.9	227.0	42.0	45.9	214.2	17.9	573	57	294.0	142.3	30.9	28.1	30.9
495	9.0	71.0	911.1	252.0	28.2	1.9	21.0	3.9	3.9	315.5	26.3	890	89	360.0	174.2	13.7	13.8	13.8
496	0.0	11.0	143.5	129.0	0.6	0.0	8.0	1.5	1.5	0.0	0.0	136	14	48.0	23.2	0.1	0.1	0.1
497	33.5	819.0	10,738.3	376.3	2,526.7	166.3	1,013.0	187.4	187.4	2,167.6	180.6	10,810	1,081	3,325.0	1,609.3	0.0	121.7	121.7
498	3.5	33.0	397.5	179.3	0.0	0.0	2.0	0.4	0.4	122.2	10.2	406	41	138.0	66.8	0.0	0.5	0.5
499	6.5	43.0	810.0	251.8	0.0	0.0	1.0	0.2	0.2	233.3	19.4	842	84	424.0	205.2	44.5	38.5	44.5
500	282.0	1,675.0	21,159.0	741.4	26,363.8	1,735.6	8,728.0	1,614.7	1,735.6	6,758.8	563.2	22,191	2,219	16,803.0	8,132.7	1,764.3	1,760.3	1,764.3
501	102.0	1,130.0	13,456.9	471.5	2,734.3	180.0	1,750.0	323.8	323.8	2,417.9	201.5	13,367	1,337	9,201.0	4,453.3	966.1	954.5	966.1
502	1.0	12.0	116.0	112.7	9.8	0.6	35.0	6.5	6.5	3.9	0.3	128	13	49.0	23.7	1.1	4.1	4.1
503	20.5	108.0	1,279.4	193.7	13.4	0.9	20.0	3.7	3.7	339.9	28.3	1,286	129	802.0	388.2	84.2	83.9	84.2
504	6.0	32.0	451.0	195.2	0.0	0.0	0.0	0.0	0.0	47.8	4.0	491	49	249.0	120.5	26.1	22.7	26.1
505	4.5	28.0	437.5	191.4	0.0	0.0	0.0	0.0	0.0	138.2	11.5	422	42	197.0	95.3	16.1	12.7	16.1
506	12.5	88.0	1,539.0	97.3	0.0	0.0	0.0	0.0	0.0	557.6	46.5	1,585	159	741.0	358.6	60.9	58.8	60.9
507	6.0	21.0	304.0	146.8	802.6	52.8	152.0	28.1	52.8	65.9	5.5	284	28	173.0	83.7	18.2	18.1	18.2
508	11.5	64.0	1,008.0	245.6	14.7	1.0	40.0	7.4	7.4	357.0	29.8	951	95	484.0	234.3	50.8	44.1	50.8
509	0.5	17.0	200.5	150.0	0.0	0.0	0.0	0.0	0.0	106.6	8.9	188	19	54.0	26.1	0.0	0.0	0.0
511	1.0	9.0	168.5	140.3	0.0	0.0	0.0	0.0	0.0	0.5	0.0	181	18	59.0	28.6	0.0	0.5	0.5
512	54.5	2,117.0	27,446.1	961.7	7,237.0	476.4	3,274.0	605.7	605.7	5,040.4	420.0	27,258	2,726	7,270.0	3,518.7	0.0	215.4	215.4

USD #	Col 18 School Facilities FTE (9/20 + 2/20)	Col 19 School Facilities WTD FTE	Col 20 Transportation FTE > = 2.5 Miles (9/20 + 2/20)	Current Year Transportation WTD FTE	Col 21 2017-18 Transportation Aid	Col 22 2016-17 Transportation Aid	Col 23 Transportation WTD FTE	Col 24 Ancillary WTD FTE	Col 25 Declining Enrollment WTD FTE	Col 26 Cost of Living WTD FTE	Col 27 Special Education State Aid	Col 28 Special Education WTD FTE	Col 29 KAMS FTE	Col 30 (Info Only) WTD FTE (excl COLA; incl SPED)	(Info Only) WTD FTE (excl SPED)	Col 31 Virtual Full-Time FTE	Col 32 Virtual Part-Time FTE
Total	16,167.1	4,042.1	134,300.7	22,190.6	88,895,539	101,253,293	25,518.4	7,241.6	458.1	5,996.5	472,688,771	117,995.4	39.0	807,741.9	695,743.0	5,460.0	815.9
477	0.0	0.0	51.0	15.8	63,295	93,989	23.5	0.0	0.0	0.0	200,000	49.9	0.0	508.5	458.6	0.0	0.0
479	0.0	0.0	86.0	22.3	89,334	107,471	26.8	0.0	0.0	0.0	358,921	89.6	0.0	535.4	445.8	0.0	0.0
480	2,468.0	617.0	233.0	51.5	206,309	243,832	60.9	0.0	0.0	0.0	2,602,700	649.7	1.0	9,082.3	8,432.6	0.0	0.0
481	0.0	0.0	125.5	33.6	134,602	164,480	41.1	0.0	0.0	0.0	285,200	71.2	0.0	631.2	560.0	0.0	0.0
482	0.0	0.0	47.0	17.1	68,503	74,344	18.6	0.0	0.0	0.0	205,600	51.3	0.0	499.7	448.4	0.0	0.0
483	0.0	0.0	535.0	121.3	485,928	621,713	155.2	0.0	0.0	0.0	650,083	162.3	0.0	1,679.1	1,516.8	0.0	0.0
484	0.0	0.0	216.0	54.9	219,929	247,684	61.8	0.0	0.0	0.0	493,589	123.2	0.0	1,239.8	1,116.6	1.0	0.2
487	0.0	0.0	53.0	13.3	53,280	61,247	15.3	0.0	0.0	0.0	492,201	122.9	0.0	945.1	822.2	7.0	1.4
489	0.0	0.0	648.0	132.7	531,596	515,012	132.7	0.0	60.3	0.0	2,609,831	651.5	2.0	4,493.9	3,842.4	41.0	0.0
490	0.0	0.0	650.0	108.3	433,850	463,781	115.8	0.0	0.0	0.0	1,702,600	425.0	0.0	3,046.1	2,621.1	7.0	2.2
491	0.0	0.0	168.0	30.6	122,584	132,509	33.1	0.0	0.0	0.0	1,849,964	461.8	0.0	2,507.0	2,045.2	16.0	0.0
492	0.0	0.0	154.0	41.4	165,848	187,592	46.8	0.0	0.0	0.0	320,827	80.1	0.0	600.1	520.0	0.0	0.0
493	0.0	0.0	330.0	75.7	303,254	359,392	89.7	0.0	0.0	0.0	1,045,318	260.9	0.0	1,826.1	1,565.2	0.0	0.0
494	20.9	5.2	62.5	24.1	96,545	169,488	42.3	0.0	0.0	0.0	327,311	81.7	0.0	1,098.5	1,016.8	0.0	0.0
495	432.8	108.2	185.5	50.9	203,905	258,084	64.4	0.0	0.0	0.0	1,291,000	322.3	0.0	1,876.2	1,553.9	0.0	0.0
496	0.0	0.0	63.0	19.0	76,114	78,581	19.6	0.0	0.0	0.0	192,600	48.1	0.0	365.0	316.9	1.0	0.0
497	590.4	147.6	2,311.0	321.7	1,288,730	1,418,306	354.0	0.0	0.0	300.1	13,418,500	3,349.6	1.0	17,065.8	14,016.3	1,056.0	42.3
498	0.0	0.0	240.3	52.8	211,517	249,995	62.4	0.0	0.0	0.0	359,928	89.8	0.0	806.9	717.1	0.0	0.0
499	0.0	0.0	27.0	5.4	21,632	18,875	5.4	0.0	0.0	0.0	831,066	207.5	0.0	1,544.0	1,336.5	3.0	0.0
500	0.0	0.0	4,648.0	584.7	2,342,308	1,731,089	584.7	0.0	0.0	0.0	16,323,288	4,074.7	0.0	38,755.6	34,680.9	103.0	15.9
501	935.7	233.9	1,055.0	132.7	531,596	860,537	214.8	0.0	0.0	0.0	16,216,690	4,048.1	2.0	24,371.9	20,323.8	13.0	0.0
502	0.0	0.0	61.0	17.7	70,906	75,114	18.8	0.0	0.0	0.0	169,400	42.3	0.0	324.4	282.1	0.0	0.0
503	0.0	0.0	58.0	12.8	51,277	12,712	12.8	0.0	0.0	0.0	1,203,062	300.3	0.0	2,290.6	1,990.3	1.0	0.0
504	0.0	0.0	22.0	5.7	22,834	26,579	6.6	0.0	0.0	0.0	478,100	119.3	0.0	922.7	803.4	0.0	0.0
505	0.0	0.0	38.0	10.8	43,265	52,002	13.0	0.0	0.0	0.0	523,000	130.6	0.0	895.4	764.8	0.0	0.0
506	0.0	0.0	637.5	137.8	552,027	670,248	167.3	0.0	0.0	0.0	1,747,262	436.2	0.0	2,705.8	2,269.6	0.0	0.0
507	0.0	0.0	50.0	15.3	61,292	83,974	21.0	0.0	0.0	0.0	199,344	49.8	0.0	681.8	632.0	0.0	0.0
508	0.0	0.0	98.0	17.3	69,304	86,670	21.6	0.0	0.0	0.0	1,054,991	263.4	0.0	1,860.9	1,597.5	21.0	2.9
509	0.0	0.0	58.0	15.7	62,894	107,471	26.8	0.0	0.0	0.0	310,000	77.4	0.0	489.7	412.3	0.0	0.0
511	0.0	0.0	40.0	11.2	44,867	25,038	11.2	0.0	0.0	0.0	215,000	53.7	0.0	402.8	349.1	0.0	0.0
512	1,916.5	479.1	5,097.0	641.2	2,568,647	3,002,249	749.4	0.0	397.8	1,579.9	20,026,986	4,999.2	2.0	39,795.1	36,375.8	0.0	0.0

USD #	Col 33 Virtual Credits (19yrs & Older)	Col 34 Virtual State Aid	Col 35 Extraordinary Need Aid	Sequence Number	Audit	Republished	Col 36 Computed General Fund	Col 37 Adopted General Fund	Col 38 Legal Max General Fund (before reductions)	Prior Year Budget Law Violation	Prior Year Trans Audit Adjust	Prior Year Virtual Credits Audit Adj	Prior Year Total Reductions	Col 39 2017-18 Adjusted Legal General Fund Budget	Col 40 2017-18 LOB Base General Fund	Col 41 2017-18 LOB Authorized Percent	Col 42 Computed Local Option Budget	Col 43 Adopted Local Option Budget	Col 44 Legal Max Local Option Budget	Col 45 LOB Percent Used
Total	3,612.75	31,248,470	2,487,558				3,293,572,053	3,325,126,178	3,290,184,678	0	-922,014	-125,399	-1,047,413	3,289,137,265	3,608,392,278	87.85	1,118,561,868	1,117,930,432	1,108,786,829	29.22%
477	0.00	0	0	8	A		2,037,051	2,031,042	2,031,042				0	2,031,042	2,267,073	33.00%	748,134	701,500	701,500	30.94%
479	0.00	0	0				2,144,812	2,249,369	2,144,812				0	2,144,812	2,360,563	30.00%	708,169	442,000	442,000	18.72%
480	0.00	0	0				36,383,694	36,561,160	36,383,694				0	36,383,694	40,460,584	30.00%	12,138,175	10,150,000	10,150,000	25.09%
481	0.00	0	0				2,528,587	2,530,991	2,528,587				0	2,528,587	2,915,424	33.00%	962,090	962,979	962,090	33.00%
482	0.00	0	0				2,001,798	2,035,849	2,001,798				0	2,001,798	2,218,916	30.00%	665,675	630,000	630,000	28.39%
483	0.00	0	0	5	A		6,726,475	6,826,224	6,726,475				0	6,726,475	7,460,515	30.00%	2,238,155	1,900,000	1,900,000	25.47%
484	5.00	8,885	0				4,975,524	5,068,328	4,975,524				0	4,975,524	5,672,266	30.00%	1,701,680	1,721,750	1,701,680	30.00%
487	1.00	38,089	0				3,824,160	3,918,440	3,824,160				0	3,824,160	4,183,879	30.00%	1,255,164	1,287,492	1,255,164	30.00%
489	0.00	205,000	0	8	A		18,207,563	18,511,179	18,207,563			-15,581	-15,581	18,191,982	20,381,808	30.00%	6,114,542	5,995,621	5,995,621	29.42%
490	10.00	45,830	0				12,248,507	12,186,125	12,186,125				0	12,186,125	13,652,141	30.00%	4,095,642	4,082,172	4,082,172	29.90%
491	15.00	90,635	0				10,133,677	10,285,962	10,133,677				0	10,133,677	11,032,912	30.00%	3,309,874	3,351,496	3,309,874	30.00%
492	0.00	0	0				2,404,001	2,440,055	2,404,001				0	2,404,001	2,655,627	30.00%	796,688	808,811	796,688	30.00%
493	0.00	0	0	4	A		7,315,357	7,421,115	7,315,357				0	7,315,357	8,074,923	30.00%	2,422,477	2,458,038	2,422,477	30.00%
494	0.00	0	0				4,400,591	4,450,666	4,400,591				0	4,400,591	4,892,743	30.00%	1,467,823	1,484,660	1,467,823	30.00%
495	0.00	0	0	1	A		7,516,057	7,717,960	7,516,057				0	7,516,057	8,268,011	30.00%	2,480,403	2,548,292	2,480,403	30.00%
496	25.00	22,725	0	4	A		1,484,915	1,472,897	1,472,897			-467	-467	1,472,430	1,615,481	33.00%	533,109	528,664	528,664	32.72%
497	55.25	5,391,082	0				74,958,877	75,967,077	74,958,877				0	74,958,877	76,347,197	33.00%	25,194,575	25,318,297	25,194,575	33.00%
498	0.00	0	0	5	A		3,232,441	3,273,703	3,232,441				0	3,232,441	3,728,933	33.00%	1,230,548	1,245,809	1,230,548	33.00%
499	5.00	18,545	0	4	A		6,203,809	6,303,403	6,203,809				0	6,203,809	6,831,951	30.00%	2,049,585	2,070,733	2,049,585	30.00%
500	0.00	542,030	0				155,796,964	157,584,846	155,796,964				0	155,796,964	172,040,529	30.00%	51,612,159	52,120,112	51,612,159	30.00%
501	300.00	277,700	0				97,911,531	98,747,418	97,911,531				0	97,911,531	107,461,572	33.00%	35,462,319	33,600,000	33,600,000	31.27%
502	0.00	0	0				1,299,546	1,332,396	1,299,546				0	1,299,546	1,436,029	30.00%	430,809	366,000	366,000	25.49%
503	0.00	5,000	0	5	A		9,181,144	9,018,500	9,018,500				0	9,018,500	10,214,155	30.00%	3,064,247	3,009,558	3,009,558	29.46%
504	0.00	0	0				3,696,336	3,676,306	3,676,306				0	3,676,306	4,085,366	30.00%	1,225,610	1,216,316	1,216,316	29.77%
505	10.00	7,090	0	4	A		3,594,062	3,706,110	3,594,062				0	3,594,062	3,971,629	33.00%	1,310,638	1,349,458	1,310,638	33.00%
506	0.00	0	0	10	A		10,839,435	10,716,851	10,716,851				0	10,716,851	11,937,766	30.00%	3,581,330	3,540,112	3,540,112	29.65%
507	0.00	0	0				2,731,291	2,818,622	2,731,291				0	2,731,291	3,063,788	30.00%	919,136	948,501	919,136	30.00%
508	0.00	109,930	0	5	A		7,564,695	7,695,996	7,564,695				0	7,564,695	8,227,766	30.00%	2,468,330	2,512,242	2,468,330	30.00%
509	0.00	0	0	1	A		1,961,738	2,045,434	1,961,738				0	1,961,738	2,166,113	33.00%	714,817	738,376	714,817	33.00%
511	0.00	0	0				1,613,617	1,646,065	1,613,617				0	1,613,617	1,782,459	30.00%	534,738	545,648	534,738	30.00%
512	0.00	0	0	10	A		165,748,250	167,331,021	165,748,250				0	165,748,250	189,421,668	33.00%	62,509,150	63,097,534	62,509,150	33.00%

KSDE142109

Appendix 38:
At-Risk and Bilingual Transfers from LOB

Appendix 38 is a demonstrative exhibit that compares the expenditures for FY18 that could have been funded through the At-Risk fund to the current At-Risk Funding and to At-Risk Funding with a proportional transfer from Lob to the At-Risk Fund. To calculate the total expenditures that could be funded through the At-Risk Fund, Plaintiffs took each districts' instructional certified salaries from the general Fund, Supplemental General Fund, and At-Risk Fund and multiplied the salary total by the percentage of students meeting at-risk criteria for the district. The salary data is publicly available at: http://datacentral.ksde.org/cpfs.aspx (Appx. 42) and the number of at-risk students is available at: http://datacentral.ksde.org/cpfs.aspx. (Appx. 44). This results in a reasonable estimate of the total current salaries the district could be funding from the At-Risk Fund.

Plaintiffs then used either the proportional at-risk salary total or the budgeted At-Risk Fund salary expenditures, whichever is greater, and added those salaries to the other budgeted expenditures for the At-Risk Fund, which gives the total expenditures that could be funded through the At-Risk Fund. Then, Plaintiffs used the FY18 Legal Max (Appx. 37) to calculate the At-Risk funding provided from the At-Risk weighting and the High Density At-Risk weighting. Plaintiffs calculated what percentage of the General Fund is provided by the At-Risk weighting, and multiplied that percentage by each district's LOB to determine what the LOB At-Risk transfer would have been if it had been required for FY18.

The Total At-Risk Funding is At-Risk Funding plus High Density At-Risk Funding plus the calculated LOB transfer.

Each category was then divided by Free Lunch Headcount for comparative purposes. The blue line on the chart is the 2017-18 At-Risk funding per pupil. The orange line adds the LOB At-Risk transfer. The green bars are the amounts that districts are already spending that could have been funded through the At-Risk Fund.

It is appropriate for this Court to take judicial notice of the data Plaintiffs relied on to create Appendix 38, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

At-Risk and Bilingual Transfers from LOB

■ LOB to spend per at-risk pupil   ■ LOB to spend per bilingual pupil

20% LOB
Same enrollment and same number of
at-risk and bilingual students as 33% LOB district

33% LOB
Same enrollment and same number of
at-risk and bilingual students as 20% LOB district

$403

$329

$665

$543

SFFF001140

991503

991442
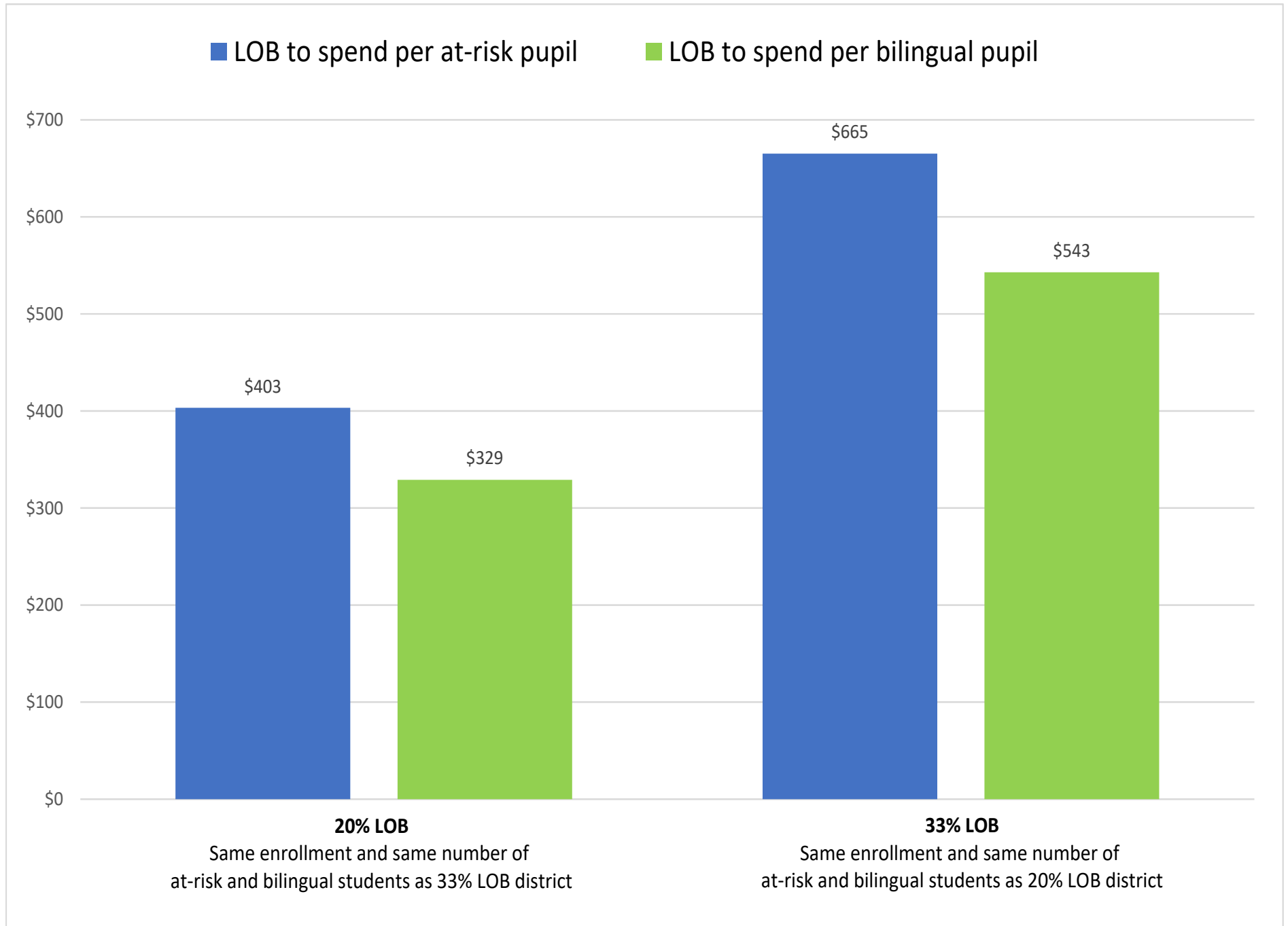
		High at-risk district	Low-at risk district	Low at-risk district	Low at-risk district	
		30% LOB	30% LOB	20% LOB	33% LOB	
Base		4,165	4,165	4,165	4,165	
		District 1	District 2	District 3	District 4	
Enrollment		1,000	1,000	1,000	1,000	
At-risk headcount		850	60	60	60	
At-risk percentage of enrollment		0.85	0.06	0.06	0.06	
At-risk weighting		0.484	0.484	0.484	0.484	
Weighted at-risk students		411	29	29	29	
At-risk dollars		1,713,481	120,952	120,952	120,952	
Bilingual FTE		200	60	60	60	
Bilingual percentage of enrollment		0.20	0.06	0.06	0.06	
Bilingual weight		0.395	0.395	0.395	0.395	
Bilingual weighted students		79	24	24	24	
Bilingual dollars		329,035	98,711	98,711	98,711	
Weighted enrollment		1,490	1,053	1,053	1,053	
General fund		6,207,516	4,384,662	4,384,662	4,384,662	
LOB percentage		0.30	0.30	0.20	0.33	
Amount of LOB		1,862,255	1,315,399	876,932	1,446,938	
Percentage of at-risk dollars to general fund		0.28	0.03	0.03	0.03	
Required transfer from LOB to at-risk fund		514,044	36,285	24,190	39,914	
Percentage of bilingual dollars to general fund		0.05	0.02	0.02	0.02	
Required transfer from LOB to bilingual fund		98,711	29,613	19,742	32,574	
LOB to spend per at-risk pupil		605	605	403	665	
LOB to spend per bilingual pupil		494	494	329	543	

Appendix 39:
December 5, 2017 Memorandum Regarding At-Risk Guidelines

      The December 5, 2017 Memorandum Regarding At-Risk Guidelines is publicly available at: http://www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_04.pdf. It is appropriate for this Court to take judicial notice of the December 5, 2017 Memorandum Regarding At-Risk Guidelines, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Division of Fiscal and Administrative Services

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December 5, 2017

TO: Select Committee on Comprehensive Response to
            School Finance Decision

FROM: Dale M. Dennis, Deputy
            Commissioner of Education

SUBJECT: At-Risk Guidelines

Attached you will find the *Kansas At-Risk Pupil Assistance Program Guidelines for 2017-18 and 2018-19*.

These guidelines define an at-risk student and what criteria identify an at-risk student.

We hope you will find this information helpful.

h:leg:SCOSFD—At-Risk Criteria—12-5-17

Kansas At-Risk Pupil Assistance Program

Guidelines for 2017-18 and 2018-19

1. **What is the purpose of the Kansas At-Risk Pupil Assistance program?**

   The purpose of the Kansas At-Risk Program is to provide at-risk students with additional educational opportunities and instructional services to assist in meeting State Board of Education outcomes.

2. **What does the term "additional educational opportunities" mean?**

   The intent of the At-Risk Pupil Assistance Program is to provide "additional educational opportunities" which are educational services offered to at-risk students that are above and beyond what is offered to all students.

3. **Does an at-risk student have to be a free-lunch student?**

   No, free lunch applications determine the funding while academic needs determine who is identified and served.

4. **What is the definition of an at-risk student and what criteria identify an at-risk student?**

   At-risk students can be defined by one or more criteria. Predominantly, a student who is not working on grade level in either reading or mathematics is the major criteria used.

   An at-risk student is one who meets one or more of the following criteria:

   - Is not working on academic grade level.
   - Is not meeting the requirements necessary for promotion to the next grade; is failing subjects or courses of study
   - Is not meeting the requirements necessary for graduation from high school. (e.g., potential dropout)
   - Has insufficient mastery of skills or is not meeting state standards
   - Has been retained
   - Has a high rate of absenteeism
   - Has repeated suspensions or expulsions from school
   - Is homeless and/or migrant
   - Is identified as an English Language Learner
   - Has social emotional needs that cause a student to be unsuccessful in school

   * Students are often at-risk as a result of the following situations:

   - Low attachment to or involvement with school
   - Continual or persistently inappropriate behavior
   - Repeated discipline infractions
   - A high rate of transition or mobility
   - Living in an environment of poverty
   - Living in an environment of limited educational achievement
   - Has a drug or alcohol problem
   - Is pregnant or is a parent or both
   - Participates in gang or gang-like activity
   - Is adjudicated as a juvenile offender
   - Is a "child in need of care" (CINC)

5. **May students identified for special education services receive at-risk services?**

Yes, students with disabilities may be served by the at-risk funds if the services are not the same area of service being provided by special education funds as identified on the student's IEP. For example, a student with a disability receiving special education instructional support in the area of reading could receive at-risk instructional support in the area of mathematics, but not in reading.

6. **What are districts to use to identify at-risk students?**

Districts are to use some form of diagnostic assessment and/or evidence-based educational criteria to identify students who are at-risk to determine their needs and to guide their interventions.

7. **What assessments or data can be used to identify at-risk students?**

Some examples of data and assessments that can be used to select and serve at-risk students include:

a. Records of performance demonstrating a lack of growth
b. State assessment results
c. Local assessments
d. Performance based assessments
e. Norm referenced assessments
f. Screening assessments
g. Diagnostic assessments such as:
  - Qualitative Reading Inventory
  - Degrees of Reading Power
  - Gates MacGinite
h. Supplemental services needed through the school day

8. **What are some examples of how at-risk services can be delivered?**

The primary means of providing additional services that are above and beyond what is offered to all students primarily includes additional time or additional staff hired specifically to work with identified at-risk students. Some examples of appropriate delivery services include:

a. Extended year
b. Before school
c. After school
d. Summer school
e. Extra support within a class
f. Tutorial assistance
g. Class within a class

9. **May alternative, virtual and charter schools be funded with at-risk funds?**

Yes, alternative, virtual and charter schools can use at-risk funding to provide educational services to identified at-risk students.

10. **May at-risk funds be used to fund an instructional coach for K-12?**

Yes, at-risk funds may be used to hire instructional coaches who work with teachers of at-risk students in grades K-12.

11. **How may at-risk funds be used to support direct instruction?**

Funds used to support direct instructional services provided to at-risk students includes the hiring of teachers or paraprofessionals (who are appropriately supervised by licensed staff) to offer additional services to at-risk students.

12. **May at-risk funds be used to support administrative salaries?**

In general, at-risk funds **cannot** be used to support administrative salaries unless the administrator is providing direct instructional services and/or support services to identified at-risk students beyond their regular contract duties. However, if an administrator is fully employed to serve a school that has 100% of its students identified as at-risk based on the at-risk criteria in question #4, at-risk funds can be used to support the administrator's salary. An alternative school is an example in which this situation might apply.

13. **May at-risk funds be used to support classroom teacher salaries?**

At-risk funds can be used to support classroom teacher salaries to the proportional percent of identified at-risk students. For example, if 90% of the students in a building are identified as at-risk according to the definition and criteria in Question #4 (not free lunch), 90% of the teacher salaries in that building can be allocated from the at-risk funds.

14. **May at-risk funds be used to support social workers, counselors or translators salaries?**

At-risk funds can be used to support social workers, counselors or translator's salaries if they are providing direct instructional services and/or support services to identified students. The support services provided should directly impact the reason(s) for which the student was identified as at-risk ~~to~~

15. **May at-risk funds be used to support resource officer's salaries?**

At-risk funds cannot be used to support resource officer's salaries.

16. **May at-risk funds be used to support clerical staff salaries?**

If clerical staff are fully employed to serve a school that has 100% of its students identified as at-risk according to the criteria in question #4, at-risk funds can be used to support that person's salary. An alternative school is an example of a school that might meet the 100%.

17. **May funds be used to support professional development activities?**

No, at-risk funds must be spent on additional educational opportunities and instructional services to assist in closing the achievement gap of at-risk students. At-risk funds, however, may pay the salaries of instructional coaches who work with teachers of at-risk students.

18. **May at-risk funds be used to purchase equipment?**

At-risk funds can be used to purchase equipment that will be used to support at-risk student learning; however, those purchases should be limited to 25% of the total at-risk allocation.

19.   **May at-risk funds be used for qualified preschool students?**

Yes.

20.   **May at-risk funds be spent on transportation?**

Yes, funds may only pay for transportation for at-risk students attending after school programs, extended school or summer school.

21.   **What student records must be kept for the at-risk program?**

Annual records must be kept at the district on the following:
- List of students served
- Selection criteria including name of assessment and/or evidence-based educational criteria

22.   **What information on at-risk must districts report at the end of each school year?**

According to the school finance law, districts must report annually the following information:
- The number of at-risk pupils served or provided assistance
- The type of service(s) provided
- The research (e.g., student assessment data) upon which the district relied in determining the need for the service or assistance existed
- The results (e.g., student impact data) of the service(s) or assistance provided
- Any other information required by the State Board

# # #

P:Budget/workshop/2018/At Risk guidelines 17-18 and 18-19

Appendix 40:
December 5, 2017 Memorandum Regarding 2016-17 At-Risk Students

The December 5, 2017 Memorandum Regarding 2016-17 At-Risk Students is publicly available at: www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_ 1/documents/testimony/20171218_18.pdf. It is appropriate for this Court to take judicial notice of the December 5, 2017 Memorandum Regarding 2016-17 At-Risk Students, which is publicly available, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

Division of Fiscal and Administrative Services

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 354
Topeka, Kansas 66612-1212

(785) 296-3871
(785) 296-6659 - *fax*

www.ksde.org

December 5, 2017

TO: Select Committee on Comprehensive Response to
School Finance Decision

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: 2016-17 At-Risk Students

As requested, attached is a computer printout (SF18-023) which provides the number of students, by school district, that met one of the ten (10) criteria for an at-risk student in the 2016-17 school year.

We hope you will find this information helpful.

h:leg:SCOSFD—2016-17 At-Risk--12-5-17

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf   991508

LEG006608

Dist.	District Name	County	2016-17 Headcount	2016-17 At-Risk
12/6/2017			Col 1	Col 2
			489,795	**226,007**
D0101	Erie-Galesburg	Neosho	525	255
D0102	Cimarron-Ensign	Gray	655	260
D0103	Cheylin	Cheyenne	129	58
D0105	Rawlins County	Rawlins	335	106
D0106	Western Plains	Ness	107	51
D0107	Rock Hills	Jewell	312	78
D0108	Washington Co. Schools	Washington	340	225
D0109	Republic County	Republic	515	113
D0110	Thunder Ridge Schools	Phillips	217	33
D0111	Doniphan West Schools	Doniphan	339	140
D0112	Central Plains	Ellsworth	531	88
D0113	Prairie Hills	Nemaha	1,125	297
D0114	Riverside	Doniphan	642	343
D0115	Nemaha Central	Nemaha	603	136
D0200	Greeley County Schools	Greeley	251	131
D0202	Turner-Kansas City	Wyandotte	4,110	2,879
D0203	Piper-Kansas City	Wyandotte	2,186	163
D0204	Bonner Springs	Wyandotte	2,733	641
D0205	Bluestem	Butler	490	365
D0206	Remington-Whitewater	Butler	515	146
D0207	Ft Leavenworth	Leavenworth	1,688	190
D0208	Wakeeney	Trego	387	42
D0209	Moscow Public Schools	Stevens	175	89
D0210	Hugoton Public Schools	Stevens	1,047	526
D0211	Norton Community Schools	Norton	665	220
D0212	Northern Valley	Norton	146	48
D0214	Ulysses	Grant	1,758	1,235
D0215	Lakin	Kearny	636	94
D0216	Deerfield	Kearny	210	124
D0217	Rolla	Morton	134	55
D0218	Elkhart	Morton	1,147	307
D0219	Minneola	Clark	244	97
D0220	Ashland	Clark	196	53
D0223	Barnes	Washington	445	101
D0224	Clifton-Clyde	Washington	316	125
D0225	Fowler	Meade	150	64
D0226	Meade	Meade	408	174
D0227	Hodgeman County Schools	Hodgeman	292	110
D0229	Blue Valley	Johnson	22,640	7,949
D0230	Spring Hill	Johnson	3,896	642
D0231	Gardner Edgerton	Johnson	5,914	826
D0232	De Soto	Johnson	7,137	1,344

SF18-023

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf   991508

LEG006609

12/6/2017			Col 1	Col 2
			2016-17	**2016-17**
			Headcount	**At-Risk**
Dist.	**District Name**	**County**	**489,795**	**226,007**
D0233	Olathe	Johnson	29,029	13,384
D0234	Fort Scott	Bourbon	1,878	1,090
D0235	Uniontown	Bourbon	442	239
D0237	Smith Center	Smith	400	145
D0239	North Ottawa County	Ottawa	616	176
D0240	Twin Valley	Ottawa	603	353
D0241	Wallace County Schools	Wallace	202	36
D0242	Weskan	Wallace	104	44
D0243	Lebo-Waverly	Coffey	428	95
D0244	Burlington	Coffey	858	241
D0245	LeRoy-Gridley	Coffey	208	51
D0246	Northeast	Crawford	496	144
D0247	Cherokee	Crawford	489	394
D0248	Girard	Crawford	1,024	522
D0249	Frontenac Public Schools	Crawford	940	298
D0250	Pittsburg	Crawford	3,143	1,482
D0251	North Lyon County	Lyon	395	88
D0252	Southern Lyon County	Lyon	498	226
D0253	Emporia	Lyon	4,598	2,763
D0254	Barber County North	Barber	485	98
D0255	South Barber	Barber	255	90
D0256	Marmaton Valley	Allen	287	53
D0257	Iola	Allen	1,305	798
D0258	Humboldt	Allen	805	214
D0259	Wichita	Sedgwick	50,566	33,269
D0260	Derby	Sedgwick	7,073	2,540
D0261	Haysville	Sedgwick	5,648	3,276
D0262	Valley Center Pub Sch	Sedgwick	2,879	893
D0263	Mulvane	Sedgwick	1,797	873
D0264	Clearwater	Sedgwick	1,154	271
D0265	Goddard	Sedgwick	5,679	2,518
D0266	Maize	Sedgwick	7,173	2,458
D0267	Renwick	Sedgwick	1,856	236
D0268	Cheney	Sedgwick	797	68
D0269	Palco	Rooks	88	45
D0270	Plainville	Rooks	340	105
D0271	Stockton	Rooks	342	81
D0272	Waconda	Mitchell	325	80
D0273	Beloit	Mitchell	801	181
D0274	Oakley	Logan	409	84
D0275	Triplains	Logan	65	10
D0281	Graham County	Graham	365	138

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www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf   991508

LEG006610

			Col 1	Col 2
12/6/2017				
			2016-17	**2016-17**
			Headcount	**At-Risk**
Dist.	**District Name**	**County**	**489,795**	**226,007**
D0282	West Elk	Elk	353	156
D0283	Elk Valley	Elk	118	109
D0284	Chase County	Chase	347	141
D0285	Cedar Vale	Chautauqua	189	132
D0286	Chautauqua Co Community	Chautauqua	374	171
D0287	West Franklin	Franklin	601	209
D0288	Central Heights	Franklin	559	110
D0289	Wellsville	Franklin	782	265
D0290	Ottawa	Franklin	2,482	1,200
D0291	Grinnell Public Schools	Gove	82	14
D0292	Wheatland	Gove	110	5
D0293	Quinter Public Schools	Gove	304	101
D0294	Oberlin	Decatur	340	48
D0297	St Francis Comm Sch	Cheyenne	283	30
D0298	Lincoln	Lincoln	353	194
D0299	Sylvan Grove	Lincoln	248	20
D0300	Comanche County	Comanche	323	74
D0303	Ness City	Ness	312	116
D0305	Salina	Saline	7,386	4,071
D0306	Southeast Of Saline	Saline	697	143
D0307	Ell-Saline	Saline	464	166
D0308	Hutchinson Public Schools	Reno	4,677	3,027
D0309	Nickerson	Reno	1,139	683
D0310	Fairfield	Reno	288	226
D0311	Pretty Prairie	Reno	244	86
D0312	Haven Public Schools	Reno	892	251
D0313	Buhler	Reno	2,306	483
D0314	Brewster	Thomas	148	21
D0315	Colby Public Schools	Thomas	886	608
D0316	Golden Plains	Thomas	180	110
D0320	Wamego	Pottawatomie	1,533	548
D0321	Kaw Valley	Pottawatomie	1,182	426
D0322	Onaga-Havensville-Wheaton	Pottawatomie	302	68
D0323	Rock Creek	Pottawatomie	1,043	243
D0325	Phillipsburg	Phillips	621	112
D0326	Logan	Phillips	150	20
D0327	Ellsworth	Ellsworth	641	324
D0329	Wabaunsee	Wabaunsee	446	65
D0330	Mission Valley	Wabaunsee	497	217
D0331	Kingman - Norwich	Kingman	979	317
D0332	Cunningham	Kingman	160	72
D0333	Concordia	Cloud	1,094	568

SF18-023

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LEG006611

			Col 1	Col 2
12/6/2017				
			2016-17	**2016-17**
			Headcount	**At-Risk**
Dist.	**District Name**	**County**	**489,795**	**226,007**
D0334	Southern Cloud	Cloud	207	50
D0335	North Jackson	Jackson	367	75
D0336	Holton	Jackson	1,128	570
D0337	Royal Valley	Jackson	837	408
D0338	Valley Falls	Jefferson	381	118
D0339	Jefferson County North	Jefferson	464	96
D0340	Jefferson West	Jefferson	861	514
D0341	Oskaloosa Public Schools	Jefferson	612	226
D0342	McLouth	Jefferson	488	164
D0343	Perry Public Schools	Jefferson	745	207
D0344	Pleasanton	Linn	359	92
D0345	Seaman	Shawnee	3,807	1,014
D0346	Jayhawk	Linn	577	265
D0347	Kinsley-Offerle	Edwards	349	149
D0348	Baldwin City	Douglas	1,431	192
D0349	Stafford	Stafford	209	51
D0350	St John-Hudson	Stafford	328	103
D0351	Macksville	Stafford	236	156
D0352	Goodland	Sherman	939	210
D0353	Wellington	Sumner	1,622	627
D0355	Ellinwood Public Schools	Barton	503	173
D0356	Conway Springs	Sumner	535	75
D0357	Belle Plaine	Sumner	641	317
D0358	Oxford	Sumner	444	54
D0359	Argonia Public Schools	Sumner	191	62
D0360	Caldwell	Sumner	241	89
D0361	Chaparral Schools	Harper	848	358
D0362	Prairie View	Linn	919	425
D0363	Holcomb	Finney	1,018	301
D0364	Marysville	Marshall	747	203
D0365	Garnett	Anderson	992	525
D0366	Woodson	Woodson	464	249
D0367	Osawatomie	Miami	1,161	594
D0368	Paola	Miami	2,029	744
D0369	Burrton	Harvey	246	145
D0371	Montezuma	Gray	236	98
D0372	Silver Lake	Shawnee	716	131
D0373	Newton	Harvey	3,539	1,048
D0374	Sublette	Haskell	466	186
D0375	Circle	Butler	1,971	541
D0376	Sterling	Rice	508	135
D0377	Atchison Co Comm Schools	Atchison	527	149

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www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf   991508

LEG006612

			Col 1	Col 2
12/6/2017				
			2016-17	2016-17
			Headcount	**At-Risk**
Dist.	**District Name**	**County**	**489,795**	**226,007**
D0378	Riley County	Riley	681	111
D0379	Clay Center	Clay	1,363	643
D0380	Vermillion	Marshall	578	40
D0381	Spearville	Ford	356	67
D0382	Pratt	Pratt	1,229	394
D0383	Manhattan-Ogden	Riley	6,388	4,160
D0384	Blue Valley	Riley	225	32
D0385	Andover	Butler	8,281	1,365
D0386	Madison-Virgil	Greenwood	219	74
D0387	Altoona-Midway	Wilson	177	83
D0388	Ellis	Ellis	473	38
D0389	Eureka	Greenwood	661	294
D0390	Hamilton	Greenwood	60	18
D0392	Osborne County	Osborne	278	134
D0393	Solomon	Dickinson	316	179
D0394	Rose Hill Public Schools	Butler	1,616	326
D0395	LaCrosse	Rush	289	136
D0396	Douglass Public Schools	Butler	736	316
D0397	Centre	Marion	480	59
D0398	Peabody-Burns	Marion	262	139
D0399	Paradise	Russell	113	42
D0400	Smoky Valley	McPherson	1,572	267
D0401	Chase-Raymond	Rice	160	89
D0402	Augusta	Butler	2,295	660
D0403	Otis-Bison	Rush	246	74
D0404	Riverton	Cherokee	741	193
D0405	Lyons	Rice	847	172
D0407	Russell County	Russell	836	487
D0408	Marion-Florence	Marion	521	211
D0409	Atchison Public Schools	Atchison	1,743	802
D0410	Durham-Hillsboro-Lehigh	Marion	599	142
D0411	Goessel	Marion	273	55
D0412	Hoxie Community Schools	Sheridan	392	26
D0413	Chanute Public Schools	Neosho	1,851	1,173
D0415	Hiawatha	Brown	933	288
D0416	Louisburg	Miami	1,721	81
D0417	Morris County	Morris	733	275
D0418	McPherson	McPherson	2,404	490
D0419	Canton-Galva	McPherson	349	74
D0420	Osage City	Osage	685	347
D0421	Lyndon	Osage	436	104
D0422	Kiowa County	Kiowa	420	57

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LEG006613

	12/6/2017			Col 1	Col 2
				2016-17	**2016-17**
				Headcount	**At-Risk**
Dist.	**District Name**	**County**		**489,795**	**226,007**
D0423	Moundridge	McPherson		401	201
D0426	Pike Valley	Republic		223	82
D0428	Great Bend	Barton		2,928	1,638
D0429	Troy Public Schools	Doniphan		333	91
D0430	South Brown County	Brown		577	291
D0431	Hoisington	Barton		753	166
D0432	Victoria	Ellis		288	85
D0434	Santa Fe Trail	Osage		1,040	275
D0435	Abilene	Dickinson		1,635	743
D0436	Caney Valley	Montgomery		766	449
D0437	Auburn Washburn	Shawnee		6,323	1,001
D0438	Skyline Schools	Pratt		412	125
D0439	Sedgwick Public Schools	Harvey		479	162
D0440	Halstead	Harvey		771	222
D0443	Dodge City	Ford		7,054	5,408
D0444	Little River	Rice		315	79
D0445	Coffeyville	Montgomery		1,777	1,025
D0446	Independence	Montgomery		2,137	1,108
D0447	Cherryvale	Montgomery		911	454
D0448	Inman	McPherson		431	146
D0449	Easton	Leavenworth		609	123
D0450	Shawnee Heights	Shawnee		3,504	849
D0452	Stanton County	Stanton		438	180
D0453	Leavenworth	Leavenworth		3,873	1,345
D0454	Burlingame Public School	Osage		299	74
D0456	Marais Des Cygnes Valley	Osage		220	208
D0457	Garden City	Finney		7,701	6,150
D0458	Basehor-Linwood	Leavenworth		2,549	299
D0459	Bucklin	Ford		239	74
D0460	Hesston	Harvey		802	374
D0461	Neodesha	Wilson		697	430
D0462	Central	Cowley		316	197
D0463	Udall	Cowley		311	95
D0464	Tonganoxie	Leavenworth		1,963	769
D0465	Winfield	Cowley		2,227	1,741
D0466	Scott County	Scott		1,023	510
D0467	Leoti	Wichita		400	277
D0468	Healy Public Schools	Lane		67	20
D0469	Lansing	Leavenworth		2,698	545
D0470	Arkansas City	Cowley		2,912	1,306
D0471	Dexter	Cowley		145	75
D0473	Chapman	Dickinson		1,093	584

SF18-023

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf   991508

LEG006614

			Col 1	Col 2
12/6/2017				
			2016-17	**2016-17**
			Headcount	**At-Risk**
Dist.	**District Name**	**County**	**489,795**	**226,007**
D0474	Haviland	Kiowa	104	20
D0475	Geary County Schools	Geary	7,802	2,551
D0476	Copeland	Gray	96	69
D0477	Ingalls	Gray	212	42
D0479	Crest	Anderson	223	117
D0480	Liberal	Seward	4,971	3,229
D0481	Rural Vista	Dickinson	297	219
D0482	Dighton	Lane	230	28
D0483	Kismet-Plains	Seward	708	558
D0484	Fredonia	Wilson	682	478
D0487	Herington	Dickinson	487	189
D0489	Hays	Ellis	3,177	1,230
D0490	El Dorado	Butler	1,968	374
D0491	Eudora	Douglas	1,736	322
D0492	Flinthills	Butler	273	93
D0493	Columbus	Cherokee	987	485
D0494	Syracuse	Hamilton	542	237
D0495	Ft Larned	Pawnee	943	530
D0496	Pawnee Heights	Pawnee	152	55
D0497	Lawrence	Douglas	11,969	3,749
D0498	Valley Heights	Marshall	401	221
D0499	Galena	Cherokee	849	410
D0500	Kansas City	Wyandotte	21,927	17,980
D0501	Topeka Public Schools	Shawnee	13,794	9,928
D0502	Lewis	Edwards	118	44
D0503	Parsons	Labette	1,314	1,047
D0504	Oswego	Labette	461	230
D0505	Chetopa-St. Paul	Labette	438	288
D0506	Labette County	Labette	1,574	437
D0507	Satanta	Haskell	307	215
D0508	Baxter Springs	Cherokee	1,022	698
D0509	South Haven	Sumner	208	103
D0511	Attica	Harper	172	54
D0512	Shawnee Mission Pub Sch	Johnson	27,333	16,172

SF18-023

www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf   991508

LEG006615

Appendix 41:
Demonstrative Exhibit Regarding At-Risk Funding and At-Risk Transfer

The chart is a demonstrative exhibit created with data that is publicly available, including: (1) the number of students meeting at-risk criteria, attached as Appx. 39; (2) Column EX-1000-110-CERTIFIED of the Total Expenditures Excel Worksheet, attached as Appendix 42 and publicly available at: http://datacentral.ksde.org/cpfs.aspx; (3) the 2017-18 Legal Max, attached as Appendix 37, and publicly available at: http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies; (4) Column EX-1000-110-CERTIFIED of the Supplemental General Fund (LOB) Expenditures Worksheet, attached as Appendix 43 and publicly available at: http://datacentral.ksde.org/cpfs.aspx; and (5) Column EX-1000-110-CERTIFIED of the At-Risk K-12 Fund Expenditures Worksheet, attached as Appendix 44 and publicly available at: http://datacentral.ksde.org/cpfs.aspx.

It is appropriate for this Court to take judicial notice of this data, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

At-Risk Funding and Expenditures Per Free Lunch Pupil

Legend:
- 2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
- 2017-18 At-Risk Funding - Per Free Lunch Pupil
- 2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil

991507

SFFF001158

2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			A	B	C	D	E	F	G	H	I	J	K
			Students Meeting At-Risk Criteria			**2017-18 Budgeted Expenditures**							
						2017-18 Total Budgeted Expenditures Fund # 06 - General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 08 - Supplemental General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) EX-1000-110-CERTIFIED			2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) Total All Other (Excludes Instruction Salaries and Transfers)	
			KSDE SF18-023		Calculated B / A				Calculated D + E + F	Calculated G x C	Calculated Greater of F or H		Calculated I + J
USD	County	USD Name	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage	2017-18 General Fund Budgeted Instruction Salary Expenditures	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage	2017-18 All Other Budgeted Expenditures from At-Risk Fund	2017-18 Total Expenditures that could be Funded from the At-Risk Fund
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0101	Neosho	Erie-Galesburg	525	255	49%	1,150,000	78,808	551,211	1,780,019	864,581	864,581	83,443	948,024
D0102	Gray	Cimarron-Ensign	655	260	40%	1,762,609	-	354,997	2,117,606	840,576	840,576	65,003	905,579
D0103	Cheyenne	Cheylin	129	58	45%	362,837	124,675	86,245	573,757	257,968	257,968	92,764	350,732
D0105	Rawlins	Rawlins County	335	106	32%	1,039,360	-	274,840	1,314,200	415,836	415,836	28,526	444,362
D0106	Ness	Western Plains	107	51	48%	373,036	135,000	148,000	656,036	312,690	312,690	207,731	520,421
D0107	Jewell	Rock Hills	312	78	25%	740,000	100,000	218,266	1,058,266	264,567	264,567	165,777	430,344
D0108	Washington	Washington Co. Schools	340	225	66%	957,448	-	193,794	1,151,242	761,851	761,851	63,792	825,643
D0109	Republic	Republic County	515	113	22%	1,355,713	94,287	250,000	1,700,000	373,010	373,010	240,150	613,160
D0110	Phillips	Thunder Ridge Schools	217	33	15%	158,000	394,710	213,068	765,778	116,455	213,068	52,900	265,968
D0111	Doniphan	Doniphan West Schools	339	140	41%	512,000	549,000	350,000	1,411,000	582,714	582,714	-	582,714
D0112	Ellsworth	Central Plains	531	88	17%	1,595,904	203,946	285,000	2,084,850	345,512	345,512	103,200	448,712
D0113	Nemaha	Prairie Hills	1125	297	26%	3,083,000	420,365	423,193	3,926,558	1,036,611	1,036,611	227,381	1,263,992
D0114	Doniphan	Riverside	642	343	53%	1,218,548	430,985	586,892	2,236,425	1,194,850	1,194,850	168,108	1,362,958
D0115	Nemaha	Nemaha Central	603	136	23%	1,757,827	-	68,396	1,826,223	411,884	411,884	73,230	485,114
D0200	Greeley	Greeley County Schools	251	131	52%	850,000	-	300,000	1,150,000	600,199	600,199	52,923	653,122
D0202	Wyandotte	Turner-Kansas City	4110	2879	70%	7,539,600	487,975	3,740,400	11,767,975	8,243,309	8,243,309	2,719,240	10,962,549
D0203	Wyandotte	Piper-Kansas City	2186	163	7%	3,313,882	2,756,235	372,412	6,442,529	480,390	480,390	182,803	663,193
D0204	Wyandotte	Bonner Springs	2733	641	23%	6,316,693	168,991	2,412,857	8,898,541	2,087,071	2,412,857	692,266	3,105,123
D0205	Butler	Bluestem	490	365	74%	1,200,000	450,000	500,000	2,150,000	1,601,531	1,601,531	74,298	1,675,829
D0206	Butler	Remington-Whitewater	515	146	28%	1,741,835	100,000	234,000	2,075,835	588,489	588,489	88,550	677,039
D0207	Leavenworth	Ft Leavenworth	1688	190	11%	3,678,656	3,099,234	110,755	6,888,645	775,381	775,381	142,242	917,623
D0208	Trego	Wakeeney	387	42	11%	1,218,297	64,200	150,000	1,432,497	155,465	155,465	76,500	231,965
D0209	Stevens	Moscow Public Schools	175	89	51%	118,898	451,616	178,980	749,494	381,171	381,171	68,591	449,762
D0210	Stevens	Hugoton Public Schools	1047	526	50%	2,717,521	-	750,000	3,467,521	1,742,040	1,742,040	436,978	2,179,018
D0211	Norton	Norton Community Schools	665	220	33%	1,970,500	73,580	148,977	2,193,057	725,523	725,523	256,430	981,953
D0212	Norton	Northern Valley	146	48	33%	650,000	-	60,000	710,000	233,425	233,425	100,001	333,426
D0214	Grant	Ulysses	1758	1235	70%	3,500,000	185,000	1,800,000	5,485,000	3,853,228	3,853,228	446,619	4,299,847
D0215	Kearny	Lakin	636	94	15%	2,170,000	-	550,000	2,720,000	402,013	550,000	20,334	570,334
D0216	Kearny	Deerfield	210	124	59%	485,801	10,000	237,440	733,241	432,961	432,961	381,872	814,833
D0217	Morton	Rolla	134	55	41%	241,625	495,924	95,000	832,549	341,718	341,718	25,000	366,718
D0218	Morton	Elkhart	1147	307	27%	1,600,000	-	329,000	1,929,000	516,306	516,306	82,416	598,722
D0219	Clark	Minneola	244	97	40%	301,455	600,000	200,000	1,101,455	437,874	437,874	50,000	487,874
D0220	Clark	Ashland	196	53	27%	490,000	420,000	169,500	1,079,500	291,906	291,906	14,761	306,667
D0223	Washington	Barnes	445	101	23%	980,000	-	190,000	1,170,000	265,551	265,551	40,000	305,551
D0224	Washington	Clifton-Clyde	316	125	40%	868,905	-	156,171	1,025,076	405,489	405,489	28,860	434,349
D0225	Meade	Fowler	150	64	43%	547,000	55,000	117,000	719,000	306,773	306,773	17,201	323,974
D0226	Meade	Meade	408	174	43%	1,500,418	4,726	224,657	1,729,801	737,709	737,709	113,343	851,052
D0227	Hodgeman	Hodgeman County Schools	292	110	38%	961,647	-	100,000	1,061,647	399,936	399,936	43,494	443,430
D0229	Johnson	Blue Valley	22640	7949	35%	43,670,352	23,480,530	2,279,697	69,430,579	24,377,371	24,377,371	3,294,174	27,671,545
D0230	Johnson	Spring Hill	3896	642	16%	5,800,000	2,439,658	880,000	9,119,658	1,502,777	1,502,777	259,600	1,762,377
D0231	Johnson	Gardner Edgerton	5914	826	14%	2,290,215	13,372,065	2,029,000	17,691,280	2,470,916	2,470,916	1,111,000	3,581,916
D0232	Johnson	De Soto	7137	1344	19%	19,700,000		1,012,277	20,712,277	3,900,420	3,900,420	470,551	4,370,971

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
			2017-18 Legal Max Funding											
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
USD	County	USD Name	2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0101	Neosho	Erie-Galesburg	133.6	535,202	29	116,174	4,558,828	12%	1,526,344	179,191.18	830,567	117,457	276	2,360	3,009	3,435
D0102	Gray	Cimarron-Ensign	104.1	417,025	1.7	6,810	4,880,510	9%	1,620,941	138,504	562,339	343,240	215	1,971	2,616	4,212
D0103	Cheyenne	Cheylin	33.4	133,800	7.3	29,244	1,527,888	9%	513,575	44,975	208,019	142,713	69	2,363	3,015	5,083
D0105	Rawlins	Rawlins County	56.6	226,740	3.5	14,021	2,815,016	8%	883,570	71,168	311,929	132,433	117	2,058	2,666	3,798
D0106	Ness	Western Plains	27.6	110,566	6	24,036	1,281,119	9%	483,340	41,714	176,316	344,105	57	2,361	3,093	9,130
D0107	Jewell	Rock Hills	67.8	271,607	9.8	39,259	2,787,775	10%	800,000	77,942	388,808	41,536	140	2,220	2,777	3,074
D0108	Washington	Washington Co. Schools	61.5	246,369	6.7	26,840	2,965,642	8%	1,025,502	85,193	358,402	467,241	127	2,151	2,822	6,501
D0109	Republic	Republic County	102.1	409,013	10.7	42,864	4,132,382	10%	1,400,515	138,619	590,496	22,664	211	2,142	2,799	2,906
D0110	Phillips	Thunder Ridge Schools	46.9	187,881	9.2	36,855	2,218,923	8%	751,184	63,605	288,341	(22,373)	97	2,317	2,973	2,742
D0111	Doniphan	Doniphan West Schools	40.7	163,044	0.4	1,602	2,878,712	6%	991,065	56,132	220,778	361,935	84	1,960	2,628	6,937
D0112	Ellsworth	Central Plains	86.2	345,317	7.1	28,443	4,145,970	8%	1,380,512	114,983	488,742	(40,031)	178	2,100	2,746	2,521
D0113	Nemaha	Prairie Hills	150.5	602,903	5.8	23,235	7,537,690	8%	2,587,002	206,922	833,059	430,933	311	2,013	2,679	4,064
D0114	Doniphan	Riverside	136	544,816	21.8	87,331	5,211,403	10%	1,677,923	175,415	807,562	555,396	281	2,250	2,874	4,850
D0115	Nemaha	Nemaha Central	46	184,276	0	-	4,307,652	4%	1,210,000	51,762	236,038	249,076	95	1,940	2,485	5,106
D0200	Greeley	Greeley County Schools	51.8	207,511	4	16,024	2,200,095	9%	733,762	69,208	292,743	360,380	107	2,089	2,736	6,104
D0202	Wyandotte	Turner-Kansas City	1224	4,903,344	265.5	1,063,593	28,130,742	17%	9,294,955	1,620,162	7,587,099	3,375,450	2,529	2,359	3,000	4,335
D0203	Wyandotte	Piper-Kansas City	172.3	690,234	0	-	13,265,766	5%	4,470,000	232,579	922,813	(259,620)	356	1,939	2,592	1,863
D0204	Wyandotte	Bonner Springs	478.7	1,917,672	22.2	88,933	17,948,505	11%	5,826,496	622,520	2,629,126	475,997	989	2,029	2,658	3,140
D0205	Butler	Bluestem	102.1	409,013	13.4	53,680	4,264,788	10%	1,409,995	135,225	597,918	1,077,911	211	2,193	2,834	7,942
D0206	Butler	Remington-Whitewater	60	240,360	0	-	4,205,098	6%	1,440,000	82,309	322,669	354,370	124	1,938	2,602	5,460
D0207	Leavenworth	Ft Leavenworth	38.7	155,032	0	-	9,720,559	2%	3,532,076	56,333	211,365	706,258	80	1,938	2,642	11,470
D0208	Trego	Wakeeney	60	240,360	0	-	3,103,448	8%	1,031,917	79,921	320,281	(88,317)	124	1,938	2,583	1,871
D0209	Stevens	Moscow Public Schools	47.4	189,884	10.3	41,262	1,748,619	11%	645,385	70,083	301,229	148,533	98	2,359	3,074	4,589
D0210	Stevens	Hugoton Public Schools	233.8	936,603	42.4	169,854	7,752,797	12%	2,580,384	311,732	1,418,189	760,829	483	2,291	2,936	4,511
D0211	Norton	Norton Community Schools	103.1	413,019	0	-	5,385,266	8%	1,778,840	136,427	549,445	432,507	213	1,939	2,580	4,610
D0212	Norton	Northern Valley	39.2	157,035	8.5	34,051	1,735,399	9%	588,953	53,294	244,380	89,045	81	2,359	3,017	4,116
D0214	Grant	Ulysses	394.9	1,581,969	85.7	343,314	11,019,781	14%	3,644,385	523,178	2,448,461	1,851,386	816	2,359	3,001	5,269
D0215	Kearny	Lakin	138.9	556,433	18.1	72,509	4,806,743	12%	1,574,668	182,285	811,227	(240,893)	287	2,191	2,827	1,987
D0216	Kearny	Deerfield	58.6	234,752	12.7	50,876	2,026,635	12%	693,106	80,285	365,912	448,921	121	2,361	3,024	6,734
D0217	Morton	Rolla	18.9	75,713	0.6	2,404	1,592,755	5%	563,331	26,779	104,896	261,822	39	2,003	2,690	9,403
D0218	Morton	Elkhart	87.6	350,926	10.5	42,063	7,454,114	5%	1,238,614	58,312	451,300	147,422	181	2,171	2,493	3,308
D0219	Clark	Minneola	40.7	163,044	2	8,012	2,070,301	8%	692,216	54,515	225,571	262,303	84	2,036	2,685	5,808
D0220	Clark	Ashland	41.1	164,647	6	24,036	1,914,467	9%	637,602	54,835	243,517	63,149	85	2,220	2,865	3,608
D0223	Washington	Barnes	47.4	189,884	0	-	3,085,021	6%	1,019,409	62,745	252,629	52,921	98	1,938	2,578	3,118
D0224	Washington	Clifton-Clyde	39.7	159,038	0	-	2,609,508	6%	878,209	53,523	212,561	221,788	82	1,939	2,592	5,297
D0225	Meade	Fowler	28.1	112,569	3.1	12,419	1,491,227	8%	516,711	39,005	163,992	159,982	58	2,155	2,827	5,586
D0226	Meade	Meade	68.7	275,212	2.3	9,214	2,960,033	9%	1,113,883	103,564	387,990	463,062	142	2,003	2,732	5,993
D0227	Hodgeman	Hodgeman County Schools	27.6	110,566	0	-	2,374,356	5%	813,338	37,874	148,440	294,990	57	1,940	2,604	7,779
D0229	Johnson	Blue Valley	1090.5	4,368,543	0	-	141,616,346	3%	51,456,901	1,587,329	5,955,872	21,715,673	1,143	3,822	5,211	24,210
D0230	Johnson	Spring Hill	188.8	756,333	0	-	23,653,543	3%	6,782,397	216,870	973,203	789,174	390	1,939	2,495	4,519
D0231	Johnson	Gardner Edgerton	602.1	2,412,013	0	-	35,987,500	7%	13,047,424	874,486	3,286,498	295,418	1,244	1,939	2,642	2,879
D0232	Johnson	De Soto	352.8	1,413,317	0	-	40,390,202	3%	14,710,698	514,750	1,928,067	2,442,904	566	2,497	3,406	7,723

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			Students Meeting At-Risk Criteria			2017-18 Budgeted Expenditures							
			A	B	C	D	E	F	G	H	I	J	K
					Calculated B / A	2017-18 Total Budgeted Expenditures Fund # 06 - General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 08 - Supplemental General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) EX-1000-110-CERTIFIED	Calculated D + E + F	Calculated G x C	Calculated Greater of F or H	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) Total All Other (Excludes Instruction Salaries and Transfers)	Calculated I + J
		KSDE SF18-023	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage	2017-18 General Fund Budgeted Instruction Salary Expenditures	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage	2017-18 All Other Budgeted Expenditures from At-Risk Fund	2017-18 Total Expenditures that could be Funded from the At-Risk Fund
USD	County	USD Name											
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0233	Johnson	Olathe	29029	13384	46%	67,574,259	15,960,632	14,094,011	97,628,902	45,012,409	45,012,409	1,655,000	46,667,409
D0234	Bourbon	Fort Scott	1878	1090	58%	2,464,000	-	3,390,000	5,854,000	3,397,689	3,397,689	969,700	4,367,389
D0235	Bourbon	Uniontown	442	239	54%	1,521,234	-	263,866	1,785,100	965,246	965,246	427,557	1,392,803
D0237	Smith	Smith Center	400	145	36%	1,290,000	-	243,000	1,533,000	555,713	555,713	98,720	654,433
D0239	Ottawa	North Ottawa County	616	176	29%	1,695,000	160,000	555,086	2,410,086	688,596	688,596	113,500	802,096
D0240	Ottawa	Twin Valley	603	353	59%	1,791,160	-	286,735	2,077,895	1,216,413	1,216,413	124,241	1,340,654
D0241	Wallace	Wallace County Schools	202	36	18%	577,902	344,821	86,723	1,009,446	179,901	179,901	7,780	187,681
D0242	Wallace	Weskan	104	44	42%	410,000	12,000	75,000	497,000	210,269	210,269	7,407	217,676
D0243	Coffey	Lebo-Waverly	428	95	22%	700,000	570,000	320,000	1,590,000	352,921	352,921	39,000	391,921
D0244	Coffey	Burlington	858	241	28%	2,512,638	260,653	460,000	3,233,291	908,185	908,185	124,416	1,032,601
D0245	Coffey	LeRoy-Gridley	208	51	25%	600,000	100,000	105,519	805,519	197,507	197,507	94,000	291,507
D0246	Crawford	Northeast	496	144	29%	1,415,337	40,824	610,000	2,066,161	599,853	610,000	95,000	705,000
D0247	Crawford	Cherokee	489	394	81%	547,555	1,067,402	426,000	2,040,957	1,644,452	1,644,452	174,500	1,818,952
D0248	Crawford	Girard	1024	522	51%	1,728,808	731,531	862,654	3,322,993	1,693,948	1,693,948	124,000	1,817,948
D0249	Crawford	Frontenac Public Schools	940	298	32%	625,000	2,046,625	495,000	3,166,625	1,003,888	1,003,888	255,000	1,258,888
D0250	Crawford	Pittsburg	3143	1482	47%	113,865	5,402,293	3,470,000	8,986,158	4,237,189	4,237,189	798,075	5,035,264
D0251	Lyon	North Lyon County	395	88	22%	1,037,050	259,157	394,074	1,690,281	376,569	394,074	185,808	579,882
D0252	Lyon	Southern Lyon County	498	226	45%	1,066,118	831,252	315,495	2,212,865	1,004,232	1,004,232	183,113	1,187,345
D0253	Lyon	Emporia	4598	2763	60%	6,800,000	3,090,248	3,669,000	13,559,248	8,147,934	8,147,934	1,488,174	9,636,108
D0254	Barber	Barber County North	485	98	20%	1,470,000	15,000	360,000	1,845,000	372,804	372,804	305,316	678,120
D0255	Barber	South Barber	255	90	35%	690,000	-	100,000	790,000	278,824	278,824	110,000	388,824
D0256	Allen	Marmaton Valley	287	53	18%	248,470	423,763	275,000	947,233	174,925	275,000	215,000	490,000
D0257	Allen	Iola	1305	798	61%	2,769,219	-	1,215,867	3,985,086	2,436,857	2,436,857	464,026	2,900,883
D0258	Allen	Humboldt	805	214	27%	1,570,472	51,680	303,682	1,925,834	511,961	511,961	267,461	779,422
D0259	Sedgwick	Wichita	50566	33269	66%	75,889,803	-	63,561,608	139,451,411	91,749,575	91,749,575	20,626,479	112,376,054
D0260	Sedgwick	Derby	7073	2540	36%	17,514,775	110,385	4,050,077	21,675,237	7,783,840	7,783,840	1,068,790	8,852,630
D0261	Sedgwick	Haysville	5648	3276	58%	10,600,000	200,000	5,000,000	15,800,000	9,164,448	9,164,448	1,418,623	10,583,071
D0262	Sedgwick	Valley Center Pub Sch	2879	893	31%	6,755,253	165,398	1,200,000	8,120,651	2,518,840	2,518,840	886,000	3,404,840
D0263	Sedgwick	Mulvane	1797	873	49%	4,659,447	123,249	877,836	5,660,532	2,749,941	2,749,941	270,000	3,019,941
D0264	Sedgwick	Clearwater	1154	271	23%	1,500,000	1,576,805	341,600	3,418,405	802,762	802,762	164,400	967,162
D0265	Sedgwick	Goddard	5679	2518	44%	7,622,012	7,195,255	1,500,000	16,317,267	7,234,879	7,234,879	1,000,000	8,234,879
D0266	Sedgwick	Maize	7173	2458	34%	6,127,900	11,915,220	1,095,400	19,138,520	6,558,272	6,558,272	999,152	7,557,424
D0267	Sedgwick	Renwick	1856	236	13%	1,880,000	3,990,100	229,000	6,099,100	775,532	775,532	181,000	956,532
D0268	Sedgwick	Cheney	797	68	9%	1,897,235	405,251	49,300	2,351,786	200,654	200,654	170,700	371,354
D0269	Rooks	Palco	88	45	51%	500,000	86,362	80,000	666,362	340,753	340,753	-	340,753
D0270	Rooks	Plainville	340	105	31%	966,000	67,636	227,978	1,261,614	389,616	389,616	17,000	406,616
D0271	Rooks	Stockton	342	81	24%	1,000,035	36,945	130,000	1,166,980	276,390	276,390	221,682	498,072
D0272	Mitchell	Waconda	325	80	25%	349,374	162,000	258,000	769,374	189,384	258,000	59,017	317,017
D0273	Mitchell	Beloit	801	181	23%	2,304,121	-	245,000	2,549,121	576,019	576,019	143,488	719,507
D0274	Logan	Oakley	409	84	21%	996,939	407,000	241,805	1,645,744	338,001	338,001	95,500	433,501
D0275	Logan	Triplains	65	10	15%	139,299	218,371	75,000	432,670	66,565	75,000	5,693	80,693
D0281	Graham	Graham County	365	138	38%	1,380,797	-	164,200	1,544,997	584,136	584,136	36,897	621,033

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
							2017-18 Legal Max Funding									
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
			2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
USD	County	USD Name														
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0233	Johnson	Olathe	2854.6	11,435,528	171.1	685,427	191,024,508	6%	69,494,257	4,160,217	16,281,172	30,386,237	5,898	2,055	2,760	7,912
D0234	Bourbon	Fort Scott	446.7	1,789,480	88.3	353,730	11,853,251	15%	3,928,827	593,133	2,736,343	1,631,046	923	2,322	2,965	4,732
D0235	Bourbon	Uniontown	83.7	335,302	9.5	38,057	3,744,408	9%	1,243,221	111,327	484,686	908,117	173	2,158	2,802	8,051
D0237	Smith	Smith Center	68.2	273,209	2.1	8,413	3,389,877	8%	1,240,953	100,015	381,637	272,795	141	1,997	2,707	4,641
D0239	Ottawa	North Ottawa County	88.1	352,929	0	-	4,881,311	7%	1,700,000	122,913	475,842	326,254	182	1,939	2,615	4,407
D0240	Ottawa	Twin Valley	110.4	442,262	9.6	38,458	4,555,623	10%	1,662,486	161,395	642,115	698,539	228	2,108	2,816	5,880
D0241	Wallace	Wallace County Schools	33.4	133,800	1.2	4,807	1,774,257	8%	592,433	44,677	183,284	4,397	69	2,009	2,656	2,720
D0242	Wallace	Weskan	14.5	58,087	0	-	1,069,201	5%	390,521	21,216	79,303	138,373	30	1,936	2,643	7,256
D0243	Coffey	Lebo-Waverly	66.3	265,598	0.6	2,404	3,558,651	7%	1,138,003	84,934	352,936	38,985	137	1,956	2,576	2,861
D0244	Coffey	Burlington	130.2	521,581	0	-	6,734,086	8%	2,212,062	171,333	692,914	339,687	269	1,939	2,576	3,839
D0245	Coffey	LeRoy-Gridley	29.5	118,177	2.4	9,614	2,020,226	6%	678,939	39,716	167,507	124,000	61	2,095	2,746	4,779
D0246	Crawford	Northeast	121.5	486,729	26.4	105,758	4,051,434	12%	1,329,259	159,694	752,181	(47,181)	251	2,361	2,997	2,809
D0247	Crawford	Cherokee	128.7	515,572	27.9	111,767	4,839,755	11%	1,492,402	158,983	786,323	1,032,629	266	2,358	2,956	6,838
D0248	Crawford	Girard	173.3	694,240	5.1	20,431	7,497,422	9%	2,480,115	229,652	944,322	873,626	358	1,996	2,638	5,078
D0249	Crawford	Frontenac Public Schools	144.7	579,668	0	-	6,446,155	9%	2,130,524	191,587	771,255	487,633	299	1,939	2,579	4,210
D0250	Crawford	Pittsburg	820.4	3,286,522	178	713,068	20,349,370	16%	6,641,705	1,072,668	5,072,258	(36,994)	1,695	2,360	2,992	2,971
D0251	Lyon	North Lyon County	77.4	310,064	7.6	30,446	3,554,204	9%	1,289,141	112,463	452,973	126,909	160	2,128	2,831	3,624
D0252	Lyon	Southern Lyon County	78.9	316,073	11.3	45,268	4,115,764	8%	1,362,769	104,655	465,996	721,349	163	2,217	2,859	7,284
D0253	Lyon	Emporia	1048.3	4,199,490	181.5	727,089	30,045,143	14%	9,954,036	1,391,302	6,317,881	3,318,227	2,166	2,275	2,917	4,449
D0254	Barber	Barber County North	75.5	302,453	1.1	4,407	3,883,016	8%	1,281,919	99,850	406,710	271,410	156	1,967	2,607	4,347
D0255	Barber	South Barber	45.5	182,273	5.1	20,431	2,259,384	8%	748,450	60,380	263,084	125,740	94	2,156	2,799	4,136
D0256	Allen	Marmaton Valley	57.1	228,743	7.6	30,446	2,639,553	9%	869,991	75,393	334,581	155,419	118	2,197	2,835	4,153
D0257	Allen	Iola	279.8	1,120,879	47.6	190,686	9,437,468	12%	3,056,053	362,964	1,674,529	1,226,354	578	2,269	2,897	5,019
D0258	Allen	Humboldt	106.5	426,639	4.1	16,425	5,421,368	8%	1,714,254	134,905	577,968	201,454	220	2,014	2,627	3,543
D0259	Sedgwick	Wichita	16026.7	64,202,960	3476.9	13,928,461	350,116,402	18%	115,493,943	21,178,822	99,310,244	13,065,810	33,113	2,360	2,999	3,394
D0260	Sedgwick	Derby	1190.2	4,767,941	62.3	249,574	40,920,832	12%	13,524,125	1,575,780	6,593,295	2,259,335	2,459	2,040	2,681	3,600
D0261	Sedgwick	Haysville	1249.7	5,006,298	175.5	703,053	35,615,744	14%	11,785,731	1,656,652	7,366,003	3,217,068	2,582	2,211	2,853	4,099
D0262	Sedgwick	Valley Center Pub Sch	428.3	1,715,770	4.2	16,825	17,380,169	10%	5,665,398	559,288	2,291,883	1,112,957	885	1,958	2,590	3,847
D0263	Sedgwick	Mulvane	224.1	897,745	0	-	10,383,151	9%	3,771,486	326,089	1,223,834	1,796,108	463	1,939	2,643	6,523
D0264	Sedgwick	Clearwater	106.5	426,639	0	-	7,500,033	6%	2,456,795	139,755	566,394	400,769	220	1,939	2,575	4,396
D0265	Sedgwick	Goddard	479.2	1,919,675	0	-	33,327,859	6%	10,982,420	632,584	2,552,259	5,682,620	990	1,939	2,578	8,318
D0266	Sedgwick	Maize	468	1,874,808	0	-	41,891,628	4%	13,224,711	591,856	2,466,664	5,090,760	967	1,939	2,551	7,815
D0267	Sedgwick	Renwick	89.1	356,935	0	-	10,860,667	3%	3,941,869	129,549	486,484	470,048	162	2,203	3,003	5,905
D0268	Sedgwick	Cheney	80.3	321,682	0	-	5,844,353	6%	1,850,500	101,854	423,536	(52,182)	166	1,938	2,551	2,237
D0269	Rooks	Palco	15.5	62,093	1.5	6,009	1,118,475	6%	400,986	22,261	90,363	250,390	32	2,128	2,824	10,649
D0270	Rooks	Plainville	49.4	197,896	0	-	2,792,983	7%	920,925	65,252	263,148	143,468	102	1,940	2,580	3,986
D0271	Rooks	Stockton	65.3	261,592	5.1	20,431	2,822,628	9%	933,598	86,523	368,545	129,527	135	2,089	2,730	3,689
D0272	Mitchell	Waconda	41.1	164,647	0.1	401	2,623,930	6%	867,331	54,423	219,471	97,546	85	1,942	2,582	3,730
D0273	Mitchell	Beloit	115.2	461,491	0	-	5,942,500	8%	1,956,581	151,947	613,438	106,068	238	1,939	2,577	3,023
D0274	Logan	Oakley	68.2	273,209	0.6	2,404	3,244,776	8%	1,096,211	92,301	367,913	65,588	141	1,955	2,609	3,074
D0275	Logan	Triplains	9.2	36,855	0.1	401	798,796	5%	290,374	13,397	50,653	30,040	19	1,961	2,666	4,247
D0281	Graham	Graham County	68.2	273,209	5.3	21,232	2,935,997	9%	1,017,176	94,653	389,094	231,939	141	2,088	2,760	4,404

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			A	B	C	D	E	F	G	H	I	J	K
			Students Meeting At-Risk Criteria			2017-18 Budgeted Expenditures							
			KSDE SF18-023	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Calculated B / A	2017-18 Total Budgeted Expenditures Fund # 06 - General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 08 - Supplemental General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) EX-1000-110-CERTIFIED	Calculated D + E + F	Calculated G x C	Calculated Greater of F or H	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) Total All Other (Excludes Instruction Salaries and Transfers)	Calculated I + J
USD	County	USD Name	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage	2017-18 General Fund Budgeted Instruction Salary Expenditures	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage	2017-18 All Other Budgeted Expenditures from At-Risk Fund	2017-18 Total Expenditures that could be Funded from the At-Risk Fund
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0282	Elk	West Elk	353	156	44%	645,694	322,778	381,350	1,349,822	596,522	596,522	79,615	676,137
D0283	Elk	Elk Valley	118	109	92%	110,000	225,000	215,000	550,000	508,051	508,051	25,000	533,051
D0284	Chase	Chase County	347	141	41%	1,160,000	-	158,000	1,318,000	535,556	535,556	42,000	577,556
D0285	Chautauqua	Cedar Vale	189	132	70%	200,000	405,000	190,000	795,000	555,238	555,238	60,000	615,238
D0286	Chautauqua	Chautauqua Co Community	374	171	46%	1,020,000	-	365,000	1,385,000	633,249	633,249	105,000	738,249
D0287	Franklin	West Franklin	601	209	35%	1,390,261	-	961,748	2,352,009	817,920	961,748	601,021	1,562,769
D0288	Franklin	Central Heights	559	110	20%	1,499,979	-	599,500	2,099,479	413,135	599,500	42,700	642,200
D0289	Franklin	Wellsville	782	265	34%	2,540,000	-	205,000	2,745,000	930,211	930,211	172,079	1,102,290
D0290	Franklin	Ottawa	2482	1200	48%	5,767,315	-	1,787,154	7,554,469	3,652,443	3,652,443	1,266,667	4,919,110
D0291	Gove	Grinnell Public Schools	82	14	17%	399,048	25,000	37,500	461,548	78,801	78,801	17,126	95,927
D0292	Gove	Wheatland	110	5	5%	551,285	22,551	35,000	608,836	27,674	35,000	25,090	60,090
D0293	Gove	Quinter Public Schools	304	101	33%	412,386	353,950	213,646	979,982	325,586	325,586	20,354	345,940
D0294	Decatur	Oberlin	340	48	14%	817,918	305,521	194,693	1,318,132	186,089	194,693	34,450	229,143
D0297	Cheyenne	St Francis Comm Sch	283	30	11%	1,079,575	-	151,828	1,231,403	130,537	151,828	48,172	200,000
D0298	Lincoln	Lincoln	353	194	55%	1,220,500	-	190,278	1,410,778	775,328	775,328	117,422	892,750
D0299	Lincoln	Sylvan Grove	248	20	8%	650,000	50,000	40,000	740,000	59,677	59,677	150,990	210,667
D0300	Comanche	Comanche County	323	74	23%	847,050	40,000	264,250	1,151,300	263,765	264,250	141,698	405,948
D0303	Ness	Ness City	312	116	37%	757,060	50,000	212,462	1,019,522	379,053	379,053	28,528	407,581
D0305	Saline	Salina	7386	4071	55%	6,059,000	8,302,713	7,627,784	21,989,497	12,120,125	12,120,125	1,292,715	13,412,840
D0306	Saline	Southeast Of Saline	697	143	21%	1,639,000	973,000	144,537	2,756,537	565,545	565,545	130,463	696,008
D0307	Saline	Ell-Saline	464	166	36%	1,490,000	-	33,100	1,523,100	544,902	544,902	305,200	850,102
D0308	Reno	Hutchinson Public Schools	4677	3027	65%	9,029,870	506,378	3,877,862	13,414,110	8,681,743	8,681,743	2,825,378	11,507,121
D0309	Reno	Nickerson	1139	683	60%	2,402,790	350,000	1,090,000	3,842,790	2,304,324	2,304,324	247,500	2,551,824
D0310	Reno	Fairfield	288	226	78%	725,000	100,000	269,622	1,094,622	858,974	858,974	89,316	948,290
D0311	Reno	Pretty Prairie	244	86	35%	595,546	-	203,840	799,386	281,751	281,751	113,520	395,271
D0312	Reno	Haven Public Schools	892	251	28%	2,120,000	225,546	464,755	2,810,301	790,791	790,791	140,952	931,743
D0313	Reno	Buhler	2306	483	21%	4,490,961	923,702	250,000	5,664,663	1,186,484	1,186,484	1,114,000	2,300,484
D0314	Thomas	Brewster	148	21	14%	480,000	2,500	114,597	597,097	84,723	114,597	53,750	168,347
D0315	Thomas	Colby Public Schools	886	608	69%	2,246,416	-	211,974	2,458,390	1,687,022	1,687,022	484,268	2,171,290
D0316	Thomas	Golden Plains	180	110	61%	744,184	-	120,000	864,184	528,112	528,112	115,250	643,362
D0320	Pottawatomie	Wamego	1533	548	36%	4,038,680	53,929	418,795	4,511,404	1,612,687	1,612,687	270,621	1,883,308
D0321	Pottawatomie	Kaw Valley	1182	426	36%	3,761,600	-	650,135	4,411,735	1,590,016	1,590,016	74,500	1,664,516
D0322	Pottawatomie	Onaga-Havensville-Wheaton	302	68	23%	838,000	35,721	95,000	968,721	218,123	218,123	268,962	487,085
D0323	Pottawatomie	Rock Creek	1043	243	23%	2,949,683	-	215,466	3,165,149	737,422	737,422	289,785	1,027,207
D0325	Phillips	Phillipsburg	621	112	18%	1,900,000	-	262,267	2,162,267	389,974	389,974	132,100	522,074
D0326	Phillips	Logan	150	20	13%	575,000	-	130,000	705,000	94,000	130,000	12,394	142,394
D0327	Ellsworth	Ellsworth	641	324	51%	1,946,000	-	298,000	2,244,000	1,134,253	1,134,253	47,000	1,181,253
D0329	Wabaunsee	Wabaunsee	446	65	15%	1,377,195	167,551	97,253	1,641,999	239,305	239,305	92,787	332,092
D0330	Wabaunsee	Mission Valley	497	217	44%	1,617,797	-	128,981	1,746,778	762,678	762,678	127,002	889,680
D0331	Kingman	Kingman - Norwich	979	317	32%	2,109,965	18,184	630,000	2,758,149	893,088	893,088	170,000	1,063,088
D0332	Kingman	Cunningham	160	72	45%	550,000	165,000	85,000	800,000	360,000	360,000	250	360,250
D0333	Cloud	Concordia	1094	568	52%	360,000	1,300,000	1,042,500	2,702,500	1,403,126	1,403,126	86,890	1,490,016

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
							2017-18 Legal Max Funding									
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
USD	County	USD Name	2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0282	Elk	West Elk	80.3	321,682	12.5	50,075	3,252,471	10%	1,072,835	106,107	477,864	198,273	166	2,239	2,879	4,073
D0283	Elk	Elk Valley	37.3	149,424	8.1	32,449	1,642,355	9%	460,000	41,851	223,724	309,327	77	2,362	2,906	6,923
D0284	Chase	Chase County	37.3	149,424	0	-	2,894,894	5%	975,196	50,336	199,760	377,796	77	1,941	2,594	7,501
D0285	Chautauqua	Cedar Vale	37.8	151,427	8.2	32,849	1,773,857	9%	405,000	34,573	218,849	396,389	78	2,363	2,806	7,888
D0286	Chautauqua	Chautauqua Co Community	92.9	372,157	20.2	80,921	3,220,809	12%	1,101,146	127,235	580,314	157,935	192	2,360	3,022	3,845
D0287	Franklin	West Franklin	123.4	494,340	15.9	63,695	5,150,114	10%	1,724,172	165,497	723,533	839,236	255	2,188	2,837	6,129
D0288	Franklin	Central Heights	138.9	556,433	30.1	120,581	4,739,284	12%	1,568,270	184,129	861,143	(218,943)	287	2,359	3,000	2,238
D0289	Franklin	Wellsville	85.2	341,311	0	-	5,657,273	6%	1,870,361	112,841	454,153	648,137	176	1,939	2,580	6,263
D0290	Franklin	Ottawa	483.5	1,936,901	49.2	197,095	16,002,164	12%	5,272,485	638,181	2,772,177	2,146,932	999	2,136	2,775	4,924
D0291	Gove	Grinnell Public Schools	6.8	27,241	0	-	927,389	3%	225,000	6,609	33,850	62,077	14	1,946	2,418	6,852
D0292	Gove	Wheatland	16	64,096	0.1	401	1,213,017	5%	419,831	22,184	86,681	(26,591)	33	1,954	2,627	1,821
D0293	Gove	Quinter Public Schools	29	116,174	0	-	2,385,974	5%	815,658	39,715	155,889	190,051	60	1,936	2,598	5,766
D0294	Decatur	Oberlin	57.1	228,743	2.2	8,813	2,744,911	8%	909,776	75,815	313,370	(84,227)	118	2,013	2,656	1,942
D0297	Cheyenne	St Francis Comm Sch	39.2	157,035	0	-	2,342,709	7%	776,453	52,047	209,082	(9,082)	81	1,939	2,581	2,469
D0298	Lincoln	Lincoln	69.7	279,218	6.2	24,837	3,099,843	9%	1,024,075	92,244	396,299	496,452	144	2,111	2,752	6,200
D0299	Lincoln	Sylvan Grove	43.1	172,659	3.5	14,021	2,269,399	8%	575,000	43,747	230,426	(19,759)	89	2,098	2,589	2,367
D0300	Comanche	Comanche County	45	180,270	0	-	2,910,359	6%	962,033	59,589	239,859	166,089	93	1,938	2,579	4,365
D0303	Ness	Ness City	44.5	178,267	0	-	2,418,422	7%	803,544	59,231	237,498	170,083	92	1,938	2,581	4,430
D0305	Saline	Salina	1660.6	6,652,364	281	1,125,686	48,280,143	14%	15,925,438	2,194,314	9,972,364	3,440,476	3,431	2,267	2,907	3,909
D0306	Saline	Southeast Of Saline	50.3	201,502	0	-	5,116,864	4%	1,695,568	66,771	268,273	427,735	104	1,938	2,580	6,692
D0307	Saline	Ell-Saline	46.5	186,279	0	-	3,647,448	5%	1,325,344	67,687	253,966	596,136	96	1,940	2,645	8,855
D0308	Reno	Hutchinson Public Schools	1191.1	4,771,547	258.4	1,035,150	31,345,847	15%	10,357,720	1,576,679	7,383,376	4,123,745	2,461	2,359	3,000	4,676
D0309	Reno	Nickerson	254.1	1,017,925	44.9	179,869	8,509,130	12%	2,784,620	333,117	1,530,911	1,020,914	525	2,282	2,916	4,861
D0310	Reno	Fairfield	71.6	286,830	15.5	62,093	2,895,937	10%	959,450	95,029	443,952	504,338	148	2,358	3,000	6,407
D0311	Reno	Pretty Prairie	34.4	137,806	0	-	2,233,746	6%	739,448	45,619	183,425	211,846	71	1,941	2,583	5,567
D0312	Reno	Haven Public Schools	126.8	507,961	0.3	1,202	6,717,104	8%	2,225,813	168,320	677,483	254,260	262	1,943	2,586	3,556
D0313	Reno	Buhler	287	1,149,722	0	-	14,145,587	8%	4,664,532	379,123	1,528,845	771,639	593	1,939	2,578	3,879
D0314	Thomas	Brewster	17.4	69,704	0	-	1,291,134	5%	444,627	24,004	93,708	74,639	36	1,936	2,603	4,676
D0315	Thomas	Colby Public Schools	112.3	449,874	0	-	6,096,621	7%	2,135,292	157,565	607,438	1,563,851	232	1,939	2,618	9,359
D0316	Thomas	Golden Plains	48.4	193,890	10.5	42,063	1,918,874	10%	659,543	66,643	302,596	340,766	100	2,360	3,026	6,434
D0320	Pottawatomie	Wamego	159.7	639,758	0	-	9,412,037	7%	3,078,900	209,280	849,038	1,034,270	330	1,939	2,573	5,707
D0321	Pottawatomie	Kaw Valley	153.4	614,520	0	-	8,336,486	7%	3,016,280	222,344	836,864	827,652	317	1,939	2,640	5,251
D0322	Pottawatomie	Onaga-Havensville-Wheaton	46	184,276	0.6	2,404	2,494,136	7%	827,659	61,151	247,830	239,254	95	1,965	2,609	5,127
D0323	Pottawatomie	Rock Creek	94.4	378,166	0	-	7,074,195	5%	2,342,612	125,229	503,396	523,811	195	1,939	2,582	5,268
D0325	Phillips	Phillipsburg	73.6	294,842	0	-	4,775,553	6%	1,573,836	97,168	392,010	130,064	152	1,940	2,579	3,435
D0326	Phillips	Logan	24.7	98,948	0	-	1,646,747	6%	523,611	31,462	130,410	11,984	51	1,940	2,557	2,792
D0327	Ellsworth	Ellsworth	82.8	331,697	0	-	4,774,751	7%	1,582,931	109,965	441,661	739,591	171	1,940	2,583	6,908
D0329	Wabaunsee	Wabaunsee	39.7	159,038	0	-	3,690,451	4%	1,316,625	56,739	215,778	116,314	82	1,939	2,631	4,050
D0330	Wabaunsee	Mission Valley	55.7	223,134	0	-	4,307,652	5%	1,419,799	73,545	296,679	593,001	115	1,940	2,580	7,736
D0331	Kingman	Kingman - Norwich	162.1	649,373	16.6	66,500	7,396,589	9%	2,397,455	210,481	926,353	136,735	335	2,137	2,765	3,173
D0332	Kingman	Cunningham	23.7	94,942	0.5	2,003	1,610,011	6%	532,228	31,385	128,331	231,919	49	1,978	2,619	7,352
D0333	Cloud	Concordia	201.3	806,408	13.1	52,479	7,472,392	11%	2,505,212	270,358	1,129,245	360,772	416	2,065	2,715	3,582

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			A	B	C	D	E	F	G	H	I	J	K
			Students Meeting At-Risk Criteria			2017-18 Budgeted Expenditures							
		KSDE SF18-023			Calculated B / A	2017-18 Total Budgeted Expenditures Fund # 06 - General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 08 - Supplemental General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) EX-1000-110-CERTIFIED	Calculated D + E + F	Calculated G x C	Calculated Greater of F or H	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) Total All Other (Excludes Instruction Salaries and Transfers)	Calculated I + J
USD	County	USD Name	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage	2017-18 General Fund Budgeted Instruction Salary Expenditures	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage	2017-18 All Other Budgeted Expenditures from At-Risk Fund	2017-18 Total Expenditures that could be Funded from the At-Risk Fund
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0334	Cloud	Southern Cloud	207	50	24%	650,000	217,500	335,000	1,202,500	290,459	335,000	61,054	396,054
D0335	Jackson	North Jackson	367	75	20%	1,394,792	-	250,000	1,644,792	336,129	336,129	370,599	706,728
D0336	Jackson	Holton	1128	570	51%	2,404,739	490,734	661,048	3,556,521	1,797,178	1,797,178	403,024	2,200,202
D0337	Jackson	Royal Valley	837	408	49%	2,375,000	20,000	475,000	2,870,000	1,398,996	1,398,996	316,000	1,714,996
D0338	Jefferson	Valley Falls	381	118	31%	1,082,882	97,086	81,741	1,261,709	390,766	390,766	110,242	501,008
D0339	Jefferson	Jefferson County North	464	96	21%	1,465,000	16,000	185,000	1,666,000	344,690	344,690	98,050	442,740
D0340	Jefferson	Jefferson West	861	514	60%	2,472,820	-	315,000	2,787,820	1,664,273	1,664,273	337,500	2,001,773
D0341	Jefferson	Oskaloosa Public Schools	612	226	37%	1,326,047	325,000	498,000	2,149,047	793,602	793,602	175,500	969,102
D0342	Jefferson	McLouth	488	164	34%	1,327,861	-	205,550	1,533,411	515,327	515,327	160,571	675,898
D0343	Jefferson	Perry Public Schools	745	207	28%	1,869,216	528,330	510,000	2,907,546	807,868	807,868	181,719	989,587
D0344	Linn	Pleasanton	359	92	26%	450,924	680,671	280,500	1,412,095	361,874	361,874	78,500	440,374
D0345	Shawnee	Seaman	3807	1014	27%	9,145,000	544,146	1,965,075	11,654,221	3,104,119	3,104,119	351,000	3,455,119
D0346	Linn	Jayhawk	577	265	46%	1,300,000	-	475,000	1,775,000	815,208	815,208	235,000	1,050,208
D0347	Edwards	Kinsley-Offerle	349	149	43%	1,001,725	-	250,000	1,251,725	534,404	534,404	150,000	684,404
D0348	Douglas	Baldwin City	1431	192	13%	1,529,000	1,887,689	650,000	4,066,689	545,635	650,000	161,800	811,800
D0349	Stafford	Stafford	209	51	24%	440,000	57,745	300,000	797,745	194,665	300,000	314,180	614,180
D0350	Stafford	St John-Hudson	328	103	31%	794,817	444,028	220,000	1,458,845	458,113	458,113	87,000	545,113
D0351	Stafford	Macksville	236	156	66%	843,145	10,000	325,000	1,178,145	778,774	778,774	74,596	853,370
D0352	Sherman	Goodland	939	210	22%	2,428,574	37,000	384,457	2,850,031	637,387	637,387	417,628	1,055,015
D0353	Sumner	Wellington	1622	627	39%	3,900,000	300,000	1,400,000	5,600,000	2,164,735	2,164,735	472,404	2,637,139
D0355	Barton	Ellinwood Public Schools	503	173	34%	1,600,000	-	350,000	1,950,000	670,676	670,676	200,000	870,676
D0356	Sumner	Conway Springs	535	75	14%	1,351,729	-	236,583	1,588,312	222,661	236,583	155,320	391,903
D0357	Sumner	Belle Plaine	641	317	49%	1,935,673	312,000	251,000	2,498,673	1,235,693	1,235,693	148,491	1,384,184
D0358	Sumner	Oxford	444	54	12%	839,983	63,000	200,887	1,103,870	134,254	200,887	107,303	308,190
D0359	Sumner	Argonia Public Schools	191	62	32%	655,000	-	65,000	720,000	233,717	233,717	111,659	345,376
D0360	Sumner	Caldwell	241	89	37%	630,216	294,276	211,176	1,135,668	419,396	419,396	40,000	459,396
D0361	Harper	Chaparral Schools	848	358	42%	2,171,180	-	625,201	2,796,381	1,180,548	1,180,548	435,213	1,615,761
D0362	Linn	Prairie View	919	425	46%	2,161,995	-	1,408,165	3,570,160	1,651,053	1,651,053	80,000	1,731,053
D0363	Finney	Holcomb	1018	301	30%	2,512,734	-	695,158	3,207,892	948,502	948,502	369,095	1,317,597
D0364	Marshall	Marysville	747	203	27%	545,668	1,207,947	347,210	2,100,825	570,907	570,907	160,800	731,707
D0365	Anderson	Garnett	992	525	53%	1,217,772	1,575,000	504,000	3,296,772	1,744,763	1,744,763	292,421	2,037,184
D0366	Woodson	Woodson	464	249	54%	1,010,490	109,350	286,000	1,405,840	754,427	754,427	218,049	972,476
D0367	Miami	Osawatomie	1161	594	51%	2,335,752	298,567	1,179,000	3,813,319	1,951,000	1,951,000	321,000	2,272,000
D0368	Miami	Paola	2029	744	37%	4,606,324	-	1,267,605	5,873,929	2,153,870	2,153,870	370,500	2,524,370
D0369	Harvey	Burrton	246	145	59%	911,821	-	89,335	1,001,156	590,112	590,112	30,665	620,777
D0371	Gray	Montezuma	236	98	42%	644,000	27,775	150,000	821,775	341,246	341,246	114,961	456,207
D0372	Shawnee	Silver Lake	716	131	18%	2,206,000	-	145,000	2,351,000	430,141	430,141	46,000	476,141
D0373	Harvey	Newton	3539	1048	30%	6,490,078	-	2,925,417	9,415,495	2,788,200	2,925,417	1,007,364	3,932,781
D0374	Haskell	Sublette	466	186	40%	1,160,420	-	503,682	1,664,102	664,212	664,212	181,349	845,561
D0375	Butler	Circle	1971	541	27%	4,600,000	815,000	270,000	5,685,000	1,560,419	1,560,419	450,000	2,010,419
D0376	Rice	Sterling	508	135	27%	1,762,635	72,242	204,694	2,039,571	542,012	542,012	125,000	667,012
D0377	Atchison	Atchison Co Comm Schools	527	149	28%	1,362,037	-	488,000	1,850,037	523,065	523,065	262,000	785,065

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
							2017-18 Legal Max Funding									
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
USD	County	USD Name	2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0334	Cloud	Southern Cloud	38.7	155,032	8.2	32,849	2,070,106	7%	703,423	52,680	240,561	155,493	80	2,349	3,007	4,951
D0335	Jackson	North Jackson	60	240,360	0	-	3,039,753	8%	1,010,578	79,909	320,269	386,460	124	1,938	2,583	5,699
D0336	Jackson	Holton	175.7	703,854	0.6	2,404	7,791,820	9%	2,525,111	228,099	934,357	1,265,845	363	1,946	2,574	6,061
D0337	Jackson	Royal Valley	149.6	599,298	8.1	32,449	6,767,687	9%	2,182,711	193,285	825,031	889,965	309	2,044	2,670	5,550
D0338	Jefferson	Valley Falls	49.9	199,899	0	-	3,301,065	6%	1,068,650	64,713	264,613	236,395	103	1,941	2,569	4,864
D0339	Jefferson	Jefferson County North	57.6	230,746	0	-	3,808,504	6%	1,253,938	75,972	306,718	136,022	119	1,939	2,577	3,721
D0340	Jefferson	Jefferson West	91	364,546	0	-	6,558,223	6%	2,156,824	119,889	484,435	1,517,338	188	1,939	2,577	10,648
D0341	Jefferson	Oskaloosa Public Schools	123.4	494,340	14.3	57,286	5,258,676	9%	1,727,236	162,368	713,995	255,108	255	2,163	2,800	3,800
D0342	Jefferson	McLouth	59.5	238,357	0	-	4,003,997	6%	1,315,131	78,289	316,646	359,251	123	1,938	2,574	5,495
D0343	Jefferson	Perry Public Schools	102.6	411,016	0	-	5,986,566	7%	1,972,792	135,445	546,460	443,127	212	1,939	2,578	4,668
D0344	Linn	Pleasanton	60	240,360	2.5	10,015	2,722,770	9%	959,022	84,660	335,035	105,339	124	2,019	2,702	3,551
D0345	Shawnee	Seaman	525.1	2,103,551	30.2	120,981	24,056,033	9%	7,916,393	692,239	2,916,771	538,348	1,085	2,050	2,688	3,184
D0346	Linn	Jayhawk	136.5	546,819	25	100,150	4,640,043	12%	1,542,005	181,722	828,691	221,517	282	2,294	2,939	3,724
D0347	Edwards	Kinsley-Offerle	66.3	265,598	7.7	30,846	3,046,964	9%	1,007,490	87,821	384,265	300,139	137	2,164	2,805	4,996
D0348	Douglas	Baldwin City	162.1	649,373	0	-	8,870,582	7%	2,920,890	213,824	863,197	(51,397)	335	1,938	2,577	2,423
D0349	Stafford	Stafford	49.9	199,899	10.2	40,861	2,264,191	9%	750,202	66,233	306,994	307,186	103	2,337	2,981	5,963
D0350	Stafford	St John-Hudson	64.9	259,989	6.6	26,440	2,826,634	9%	1,028,028	94,556	380,985	164,127	134	2,138	2,843	4,068
D0351	Stafford	Macksville	58.6	234,752	12.7	50,876	2,377,160	10%	786,788	77,698	363,325	490,044	121	2,361	3,003	7,053
D0352	Sherman	Goodland	179.6	719,478	12.6	50,476	7,121,144	10%	2,263,707	228,711	998,665	56,351	371	2,075	2,692	2,844
D0353	Sumner	Wellington	333	1,333,998	43.8	175,463	10,667,978	13%	3,511,007	439,041	1,948,501	688,637	688	2,194	2,832	3,833
D0355	Barton	Ellinwood Public Schools	74.5	298,447	0	-	3,582,966	8%	1,222,847	101,858	400,305	470,371	154	1,938	2,599	5,654
D0356	Sumner	Conway Springs	44.5	178,267	0	-	3,690,728	5%	1,222,499	59,048	237,315	154,588	92	1,938	2,580	4,260
D0357	Sumner	Belle Plaine	96.3	385,778	0.9	3,605	4,920,940	8%	1,630,000	127,784	517,167	867,017	199	1,957	2,599	6,956
D0358	Sumner	Oxford	60.5	242,363	5.7	22,834	2,924,337	8%	879,731	72,910	338,107	(29,917)	125	2,122	2,705	2,466
D0359	Sumner	Argonia Public Schools	31.5	126,189	3.4	13,620	1,830,341	7%	606,392	41,806	181,616	163,760	65	2,151	2,794	5,313
D0360	Sumner	Caldwell	52.8	211,517	7.1	28,443	2,212,499	10%	801,301	76,605	316,564	142,832	109	2,201	2,904	4,215
D0361	Harper	Chaparral Schools	201.8	808,411	43.8	175,463	6,909,183	12%	2,268,188	265,390	1,249,264	366,497	417	2,359	2,996	3,875
D0362	Linn	Prairie View	161.7	647,770	13.7	54,882	7,441,145	9%	2,591,360	225,584	928,237	802,817	334	2,104	2,779	5,183
D0363	Finney	Holcomb	190.7	763,944	15.8	63,295	6,772,944	11%	2,150,000	242,506	1,069,745	247,852	394	2,100	2,715	3,344
D0364	Marshall	Marysville	120	480,720	5.7	22,834	5,297,935	9%	1,811,348	164,357	667,911	63,796	248	2,030	2,693	2,950
D0365	Anderson	Garnett	168.4	674,610	7.6	30,446	7,155,117	9%	2,480,000	233,823	938,879	1,098,305	348	2,026	2,698	5,854
D0366	Woodson	Woodson	122.5	490,735	26.6	106,560	3,991,533	12%	1,310,330	161,097	758,392	214,084	253	2,361	2,998	3,844
D0367	Miami	Osawatomie	292.8	1,172,957	63.5	254,381	9,366,028	13%	3,378,255	423,077	1,850,414	421,586	605	2,359	3,059	3,755
D0368	Miami	Paola	304.4	1,219,426	0	-	12,581,569	10%	4,550,497	441,042	1,660,468	863,902	629	1,939	2,640	4,013
D0369	Harvey	Burrton	51.8	207,511	7.3	29,244	2,352,323	9%	730,665	64,456	301,210	319,567	107	2,213	2,815	5,802
D0371	Gray	Montezuma	28.1	112,569	0	-	2,102,576	5%	640,049	34,267	146,836	309,371	58	1,941	2,532	7,866
D0372	Shawnee	Silver Lake	49.4	197,896	0	-	4,780,360	4%	1,603,245	66,371	264,267	211,874	102	1,940	2,591	4,668
D0373	Harvey	Newton	708.6	2,838,652	79.3	317,676	21,161,675	13%	6,984,257	936,876	4,093,204	(160,423)	1,464	2,156	2,796	2,686
D0374	Haskell	Sublette	107.9	432,247	22.9	91,737	3,783,847	11%	1,266,684	144,700	668,684	176,877	223	2,350	2,999	3,792
D0375	Butler	Circle	191.2	765,947	0	-	11,119,554	7%	3,626,947	249,835	1,015,782	994,637	395	1,939	2,572	5,090
D0376	Rice	Sterling	66.8	267,601	0	-	4,038,048	7%	1,335,282	88,489	356,090	310,922	138	1,939	2,580	4,833
D0377	Atchison	Atchison Co Comm Schools	75	300,450	0	-	4,857,866	6%	1,646,046	101,805	402,255	382,811	155	1,938	2,595	5,065

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			A	B	C	D	E	F	G	H	I	J	K
			Students Meeting At-Risk Criteria			2017-18 Budgeted Expenditures							
USD	County	USD Name	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage (Calculated B/A)	2017-18 General Fund Budgeted Instruction Salary Expenditures (Fund #06 EX-1000-110-CERTIFIED)	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures (Fund #08 EX-1000-110-CERTIFIED)	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures (Fund #13 At Risk K-12 EX-1000-110-CERTIFIED)	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund (Calculated D+E+F)	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage (Calculated G x C)	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage (Calculated Greater of F or H)	2017-18 All Other Budgeted Expenditures from At-Risk Fund (Fund #13 Total All Other)	2017-18 Total Expenditures that could be Funded from the At-Risk Fund (Calculated I+J)
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0378	Riley	Riley County	681	111	16%	2,100,019	-	205,685	2,305,704	375,820	375,820	320,904	696,724
D0379	Clay	Clay Center	1363	643	47%	2,854,174	815,583	386,968	4,056,725	1,913,774	1,913,774	410,000	2,323,774
D0380	Marshall	Vermillion	578	40	7%	1,513,000	155,000	140,000	1,808,000	125,121	140,000	139,200	279,200
D0381	Ford	Spearville	356	67	19%	1,297,125	-	135,000	1,432,125	269,529	269,529	3,115	272,644
D0382	Pratt	Pratt	1229	394	32%	1,720,601	1,250,036	605,000	3,575,637	1,146,299	1,146,299	432,554	1,578,853
D0383	Riley	Manhattan-Ogden	6388	4160	65%	14,751,000	1,035,000	2,488,000	18,274,000	11,900,413	11,900,413	1,306,100	13,206,513
D0384	Riley	Blue Valley	225	32	14%	665,100	-	38,000	703,100	99,996	99,996	37,000	136,996
D0385	Butler	Andover	8281	1365	16%	11,248,086	3,911,927	915,000	16,075,013	2,649,727	2,649,727	675,768	3,325,495
D0386	Greenwood	Madison-Virgil	219	74	34%	720,743	81,000	214,300	1,016,043	343,320	343,320	10,700	354,020
D0387	Wilson	Altoona-Midway	177	83	47%	600,000	75,000	146,257	821,257	385,109	385,109	86,000	471,109
D0388	Ellis	Ellis	473	38	8%	1,234,521	2,000	154,020	1,390,541	111,714	154,020	63,110	217,130
D0389	Greenwood	Eureka	661	294	44%	1,770,000	-	720,000	2,490,000	1,107,504	1,107,504	90,000	1,197,504
D0390	Greenwood	Hamilton	60	18	30%	145,000	52,287	141,412	338,699	101,610	141,412	-	141,412
D0392	Osborne	Osborne County	278	134	48%	500,000	425,000	225,000	1,150,000	554,317	554,317	16,865	571,182
D0393	Dickinson	Solomon	316	179	57%	930,480	-	240,000	1,170,480	663,025	663,025	21,800	684,825
D0394	Butler	Rose Hill Public Schools	1616	326	20%	3,733,727	-	550,000	4,283,727	864,168	864,168	274,805	1,138,973
D0395	Rush	LaCrosse	289	136	47%	316,810	540,000	118,846	975,656	459,132	459,132	128,891	588,023
D0396	Butler	Douglass Public Schools	736	316	43%	615,219	679,710	803,300	2,098,229	900,870	900,870	92,990	993,860
D0397	Marion	Centre	480	59	12%	874,962	53,551	160,000	1,088,513	133,796	160,000	38,000	198,000
D0398	Marion	Peabody-Burns	262	139	53%	650,000	100,000	195,000	945,000	501,355	501,355	52,000	553,355
D0399	Russell	Paradise	113	42	37%	473,000	98,415	-	571,415	212,384	212,384	120,605	332,989
D0400	McPherson	Smoky Valley	1572	267	17%	2,509,165	-	300,000	2,809,165	477,129	477,129	190,055	667,184
D0401	Rice	Chase-Raymond	160	89	56%	530,000	-	200,000	730,000	406,063	406,063	45,081	451,144
D0402	Butler	Augusta	2295	660	29%	1,885,746	3,242,091	1,350,100	6,477,937	1,862,936	1,862,936	490,900	2,353,836
D0403	Rush	Otis-Bison	246	74	30%	750,000	-	100,000	850,000	255,691	255,691	88,220	343,911
D0404	Cherokee	Riverton	741	193	26%	1,554,783	223,228	605,207	2,383,218	620,730	620,730	34,700	655,430
D0405	Rice	Lyons	847	172	20%	1,462,620	69,774	1,295,567	2,827,961	574,273	1,295,567	355,828	1,651,395
D0407	Russell	Russell County	836	487	58%	2,007,969	-	525,000	2,532,969	1,475,545	1,475,545	169,890	1,645,435
D0408	Marion	Marion-Florence	521	211	40%	555,629	830,000	380,000	1,765,629	715,063	715,063	-	715,063
D0409	Atchison	Atchison Public Schools	1743	802	46%	2,650,948	-	2,419,096	5,070,044	2,332,860	2,419,096	1,209,278	3,628,374
D0410	Marion	Durham-Hillsboro-Lehigh	599	142	24%	1,510,739	-	205,261	1,716,000	406,798	406,798	143,662	550,460
D0411	Marion	Goessel	273	55	20%	650,858	440,995	100,549	1,192,402	240,228	240,228	39,450	279,678
D0412	Sheridan	Hoxie Community Schools	392	26	7%	1,241,387	-	160,205	1,401,592	92,963	160,205	29,764	189,969
D0413	Neosho	Chanute Public Schools	1851	1173	63%	4,330,045	-	1,900,000	6,230,045	3,948,051	3,948,051	744,020	4,692,071
D0415	Brown	Hiawatha	933	288	31%	2,234,852	-	465,000	2,699,852	833,395	833,395	485,300	1,318,695
D0416	Miami	Louisburg	1721	81	5%	4,852,410	60,410	437,413	5,350,233	251,812	437,413	105,400	542,813
D0417	Morris	Morris County	733	275	38%	1,766,479	-	670,225	2,436,704	914,180	914,180	284,971	1,199,151
D0418	McPherson	McPherson	2404	490	20%	5,754,378	-	797,349	6,551,727	1,335,419	1,335,419	772,651	2,108,070
D0419	McPherson	Canton-Galva	349	74	21%	102,641	972,526	185,000	1,260,167	267,199	267,199	61,081	328,280
D0420	Osage	Osage City	685	347	51%	1,990,277	266,863	486,093	2,743,233	1,389,638	1,389,638	143,994	1,533,632
D0421	Osage	Lyndon	436	104	24%	1,318,677	194,573	99,963	1,613,213	384,803	384,803	136,391	521,194
D0422	Kiowa	Kiowa County	420	57	14%	927,000	-	151,000	1,078,000	146,300	151,000	247,274	398,274

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
							2017-18 Legal Max Funding									
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
USD	County	USD Name	2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0378	Riley	Riley County	58.6	234,752	0	-	5,178,556	5%	1,710,882	77,557	312,308	384,415	121	1,940	2,581	5,758
D0379	Clay	Clay Center	188.8	756,333	0	-	8,982,843	8%	2,956,912	248,965	1,005,297	1,318,477	390	1,939	2,578	5,958
D0380	Marshall	Vermillion	49.4	197,896	0	-	4,050,467	5%	1,354,593	66,182	264,079	15,121	102	1,940	2,589	2,737
D0381	Ford	Spearville	32.4	129,794	0	-	2,658,782	5%	882,579	43,085	172,879	99,765	67	1,937	2,580	4,069
D0382	Pratt	Pratt	211.5	847,269	12.3	49,274	8,258,345	10%	2,669,335	273,862	1,170,405	408,448	437	2,052	2,678	3,613
D0383	Riley	Manhattan-Ogden	989.3	3,963,136	67.4	270,004	39,431,583	10%	14,055,405	1,412,661	5,645,802	7,560,712	2,044	2,071	2,762	6,461
D0384	Riley	Blue Valley	17.9	71,707	0	-	2,091,933	3%	759,859	26,046	97,754	39,243	37	1,938	2,642	3,703
D0385	Butler	Andover	318	1,273,908	0	-	31,806,773	4%	9,846,019	394,348	1,668,256	1,657,240	657	1,939	2,539	5,062
D0386	Greenwood	Madison-Virgil	38.7	155,032	1.1	4,407	2,134,797	7%	706,388	51,299	210,738	143,283	80	1,993	2,634	4,425
D0387	Wilson	Altoona-Midway	43.1	172,659	9.3	37,256	1,918,073	9%	600,000	54,010	263,924	207,185	89	2,359	2,965	5,293
D0388	Ellis	Ellis	51.3	205,508	0	-	3,196,788	6%	1,073,135	68,987	274,495	(57,365)	106	1,939	2,590	2,048
D0389	Greenwood	Eureka	178.1	713,469	38.6	154,632	5,308,751	13%	1,761,904	236,791	1,104,891	92,613	368	2,359	3,002	3,254
D0390	Greenwood	Hamilton	17.4	69,704	3.8	15,223	908,160	8%	299,531	22,990	107,917	33,495	36	2,359	2,998	3,928
D0392	Osborne	Osborne County	56.1	224,737	6.1	24,437	2,487,726	9%	824,056	74,444	323,617	247,565	116	2,148	2,790	4,924
D0393	Dickinson	Solomon	57.6	230,746	2.8	11,217	2,603,099	9%	863,504	76,543	318,506	366,319	119	2,033	2,677	5,755
D0394	Butler	Rose Hill Public Schools	169.9	680,619	0	-	9,378,613	7%	3,352,165	243,271	923,891	215,082	351	1,939	2,632	3,245
D0395	Rush	LaCrosse	55.2	221,131	3.5	14,021	2,448,067	9%	838,000	75,696	310,848	277,175	114	2,063	2,727	5,158
D0396	Butler	Douglass Public Schools	98.7	395,392	0.9	3,605	5,185,871	8%	1,866,089	142,278	541,276	452,584	204	1,956	2,653	4,872
D0397	Marion	Centre	33.4	133,800	0	-	2,992,870	4%	755,851	33,791	167,592	30,408	69	1,939	2,429	2,870
D0398	Marion	Peabody-Burns	49.9	199,899	5.6	22,434	2,421,413	8%	874,285	72,176	294,509	258,845	103	2,159	2,859	5,372
D0399	Russell	Paradise	17.9	71,707	0	-	1,231,616	6%	443,409	25,816	97,524	235,466	37	1,938	2,636	9,000
D0400	McPherson	Smoky Valley	96.3	385,778	0	-	7,162,460	5%	2,378,397	128,103	513,881	153,303	199	1,939	2,582	3,353
D0401	Rice	Chase-Raymond	47.4	189,884	10.3	41,262	1,720,176	11%	570,757	63,004	294,150	156,993	98	2,359	3,002	4,604
D0402	Butler	Augusta	332.5	1,331,995	13.9	55,683	12,689,965	10%	4,197,664	440,605	1,828,284	525,552	687	2,020	2,661	3,426
D0403	Rush	Otis-Bison	49.9	199,899	5.1	20,431	2,269,243	9%	731,035	64,397	284,727	59,184	103	2,139	2,764	3,339
D0404	Cherokee	Riverton	151	604,906	16.7	66,900	5,704,343	11%	1,881,052	199,473	871,279	(215,849)	312	2,153	2,793	2,101
D0405	Rice	Lyons	222.6	891,736	48.3	193,490	6,750,511	13%	1,675,000	221,266	1,306,491	344,904	460	2,359	2,840	3,590
D0407	Russell	Russell County	171.8	688,231	17.8	71,307	6,181,659	11%	2,252,219	250,749	1,010,287	635,148	355	2,140	2,846	4,635
D0408	Marion	Marion-Florence	78.9	316,073	1	4,006	4,313,441	7%	1,405,549	102,994	423,073	291,990	163	1,964	2,596	4,387
D0409	Atchison	Atchison Public Schools	457.4	1,832,344	99.2	397,395	11,547,332	16%	3,809,176	604,445	2,834,184	794,190	945	2,360	2,999	3,840
D0410	Marion	Durham-Hillsboro-Lehigh	74.5	298,447	0	-	4,639,745	6%	1,672,810	107,602	406,049	144,411	154	1,938	2,637	3,574
D0411	Marion	Goessel	30.5	122,183	0	-	2,498,142	5%	905,361	44,281	166,464	113,214	63	1,939	2,642	4,439
D0412	Sheridan	Hoxie Community Schools	41.1	164,647	0	-	2,904,350	6%	977,015	55,387	220,033	(30,064)	85	1,937	2,589	2,235
D0413	Neosho	Chanute Public Schools	459.8	1,841,959	99.8	399,799	12,664,015	15%	4,174,598	607,188	2,848,946	1,843,126	950	2,360	2,999	4,939
D0415	Brown	Hiawatha	185.4	742,712	20.1	80,521	6,924,118	11%	2,203,155	236,320	1,059,553	259,141	383	2,149	2,766	3,443
D0416	Miami	Louisburg	137	548,822	0	-	9,646,506	6%	3,483,527	198,190	747,012	(204,199)	283	1,939	2,640	1,918
D0417	Morris	Morris County	124.9	500,349	2.7	10,816	5,605,217	9%	1,854,823	165,571	676,736	522,414	258	1,981	2,623	4,648
D0418	McPherson	McPherson	354.3	1,419,326	16.2	64,897	15,340,499	9%	5,513,055	510,076	1,994,299	113,771	732	2,028	2,724	2,880
D0419	McPherson	Canton-Galva	55.2	221,131	0.1	401	3,086,623	7%	1,122,281	80,402	301,934	26,346	114	1,943	2,649	2,880
D0420	Osage	Osage City	130.7	523,584	11	44,066	5,241,300	10%	1,719,719	171,793	739,442	794,189	270	2,102	2,739	5,680
D0421	Osage	Lyndon	58.1	232,749	0	-	3,472,994	7%	1,145,576	76,773	309,521	211,673	120	1,940	2,579	4,343
D0422	Kiowa	Kiowa County	31	124,186	0	-	2,812,235	4%	755,450	33,360	157,546	240,728	64	1,940	2,462	6,223

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			A	B	C	D	E	F	G	H	I	J	K
			Students Meeting At-Risk Criteria			2017-18 Budgeted Expenditures							
			KSDE SF18-023	Calculated B / A		2017-18 Total Budgeted Expenditures Fund # 06 - General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 08 - Supplemental General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) EX-1000-110-CERTIFIED	Calculated D + E + F	Calculated G x C	Calculated Greater of F or H	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) Total All Other (Excludes Instruction Salaries and Transfers)	Calculated I + J
USD	County	USD Name	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage	2017-18 General Fund Budgeted Instruction Salary Expenditures	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage	2017-18 All Other Budgeted Expenditures from At-Risk Fund	2017-18 Total Expenditures that could be Funded from the At-Risk Fund
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0423	McPherson	Moundridge	401	201	50%	1,250,000	609,077	58,500	1,917,577	961,179	961,179	135,886	1,097,065
D0426	Republic	Pike Valley	223	82	37%	600,000	101,000	135,000	836,000	307,408	307,408	74,120	381,528
D0428	Barton	Great Bend	2928	1638	56%	2,854,479	3,120,866	3,201,687	9,177,032	5,133,872	5,133,872	1,046,000	6,179,872
D0429	Doniphan	Troy Public Schools	333	91	27%	1,150,000	110,000	110,000	1,370,000	374,384	374,384	52,647	427,031
D0430	Brown	South Brown County	577	291	50%	1,433,595	-	529,531	1,963,126	990,069	990,069	225,600	1,215,669
D0431	Barton	Hoisington	753	166	22%	300,000	1,794,000	95,000	2,189,000	482,568	482,568	669,249	1,151,817
D0432	Ellis	Victoria	288	85	30%	928,325	-	39,800	968,125	285,731	285,731	55,535	341,266
D0434	Osage	Santa Fe Trail	1040	275	26%	1,987,181	-	980,000	2,967,181	784,591	980,000	342,500	1,322,500
D0435	Dickinson	Abilene	1635	743	45%	4,885,792	-	675,000	5,560,792	2,527,014	2,527,014	681,832	3,208,846
D0436	Montgomery	Caney Valley	766	449	59%	2,350,000	-	410,000	2,760,000	1,617,807	1,617,807	320,000	1,937,807
D0437	Shawnee	Auburn Washburn	6323	1001	16%	8,190,863	8,097,136	2,154,100	18,442,099	2,919,586	2,919,586	1,315,900	4,235,486
D0438	Pratt	Skyline Schools	412	125	30%	579,930	814,420	18,874	1,413,224	428,769	428,769	172,940	601,709
D0439	Harvey	Sedgwick Public Schools	479	162	34%	1,390,173	140,068	218,699	1,748,940	591,500	591,500	282,301	873,801
D0440	Harvey	Halstead	771	222	29%	2,169,503	-	315,268	2,484,771	715,459	715,459	195,497	910,956
D0443	Ford	Dodge City	7054	5408	77%	11,173,192	5,000	7,142,001	18,320,193	14,045,308	14,045,308	4,483,599	18,528,907
D0444	Rice	Little River	315	79	25%	480,201	510,971	90,000	1,081,172	271,151	271,151	97,500	368,651
D0445	Montgomery	Coffeyville	1777	1025	58%	1,932,098	1,316,977	1,791,950	5,041,025	2,907,738	2,907,738	1,163,050	4,070,788
D0446	Montgomery	Independence	2137	1108	52%	4,800,000	-	2,245,139	7,045,139	3,652,791	3,652,791	346,224	3,999,015
D0447	Montgomery	Cherryvale	911	454	50%	2,391,250	-	800,000	3,191,250	1,590,370	1,590,370	326,915	1,917,285
D0448	McPherson	Inman	431	146	34%	720,528	500,000	244,500	1,465,028	496,274	496,274	25,500	521,774
D0449	Leavenworth	Easton	609	123	20%	1,761,482	151,067	381,870	2,294,419	463,405	463,405	156,648	620,053
D0450	Shawnee	Shawnee Heights	3504	849	24%	3,588,605	5,710,810	1,454,687	10,754,102	2,605,660	2,605,660	736,961	3,342,621
D0452	Stanton	Stanton County	438	180	41%	1,230,500	295,000	264,154	1,789,654	735,474	735,474	210,846	946,320
D0453	Leavenworth	Leavenworth	3873	1345	35%	2,443,206	4,530,487	3,854,726	10,828,419	3,760,450	3,854,726	855,669	4,710,395
D0454	Osage	Burlingame Public School	299	74	25%	799,000	76,000	143,000	1,018,000	251,946	251,946	102,400	354,346
D0456	Osage	Marais Des Cygnes Valley	220	208	95%	335,767	342,000	230,000	907,767	858,252	858,252	75,500	933,752
D0457	Finney	Garden City	7701	6150	80%	1,641,229	12,546,502	7,801,730	21,989,461	17,560,730	17,560,730	3,268,270	20,829,000
D0458	Leavenworth	Basehor-Linwood	2549	299	12%	5,239,861	-	750,000	5,989,861	702,616	750,000	-	750,000
D0459	Ford	Bucklin	239	74	31%	786,500	90,400	85,000	961,900	297,827	297,827	146,325	444,152
D0460	Harvey	Hesston	802	374	47%	2,411,341	-	135,000	2,546,341	1,187,446	1,187,446	204,750	1,392,196
D0461	Wilson	Neodesha	697	430	62%	1,800,404	-	725,608	2,526,012	1,558,372	1,558,372	189,600	1,747,972
D0462	Cowley	Central	316	197	62%	845,538	-	251,746	1,097,284	684,066	684,066	100,700	784,766
D0463	Cowley	Udall	311	95	31%	1,289,890	-	108,004	1,397,894	427,009	427,009	93,498	520,507
D0464	Leavenworth	Tonganoxie	1963	769	39%	4,998,481	-	675,786	5,674,267	2,222,879	2,222,879	269,214	2,492,093
D0465	Cowley	Winfield	2227	1741	78%	4,816,883	303,223	2,092,480	7,212,586	5,638,578	5,638,578	435,704	6,074,282
D0466	Scott	Scott County	1023	510	50%	2,568,759	-	660,760	3,229,519	1,610,024	1,610,024	126,587	1,736,611
D0467	Wichita	Leoti	400	277	69%	1,415,227	-	260,000	1,675,227	1,160,095	1,160,095	122,959	1,283,054
D0468	Lane	Healy Public Schools	67	20	30%	227,000	45,000	56,000	328,000	97,910	97,910	78,906	176,816
D0469	Leavenworth	Lansing	2698	545	20%	6,900,000	2,542,032	420,000	9,862,032	1,992,145	1,992,145	380,000	2,372,145
D0470	Cowley	Arkansas City	2912	1306	45%	6,007,166	200,000	2,896,281	9,103,447	4,082,796	4,082,796	1,810,770	5,893,566
D0471	Cowley	Dexter	145	75	52%	209,538	400,000	222,389	831,927	430,307	430,307	17,013	447,320
D0473	Dickinson	Chapman	1093	584	53%	3,194,052	-	635,748	3,829,800	2,046,298	2,046,298	95,983	2,142,281

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
							2017-18 Legal Max Funding									
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
USD	County	USD Name	2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0423	McPherson	Moundridge	43.6	174,662	0	-	3,121,475	6%	1,133,196	63,408	238,069	858,996	90	1,941	2,645	12,190
D0426	Republic	Pike Valley	39.7	159,038	4.5	18,027	2,065,894	8%	685,000	52,733	229,798	151,730	82	2,159	2,802	4,653
D0428	Barton	Great Bend	796.2	3,189,577	172.7	691,836	19,736,360	16%	6,549,474	1,058,455	4,939,869	1,240,004	1,645	2,360	3,003	3,757
D0429	Doniphan	Troy Public Schools	41.6	166,650	0	-	2,627,535	6%	869,327	55,136	221,786	205,245	86	1,938	2,579	4,965
D0430	Brown	South Brown County	152	608,912	33	132,198	4,957,826	12%	1,680,844	206,438	947,548	268,120	314	2,360	3,018	3,872
D0431	Barton	Hoisington	155.4	622,532	21.4	85,728	5,958,124	10%	1,794,000	187,445	895,706	256,111	321	2,206	2,790	3,588
D0432	Ellis	Victoria	21.8	87,331	0	-	2,209,309	4%	748,369	29,582	116,913	224,354	45	1,941	2,598	7,584
D0434	Osage	Santa Fe Trail	182	729,092	10.3	41,262	7,797,195	9%	2,565,264	239,870	1,010,224	312,276	376	2,049	2,687	3,517
D0435	Dickinson	Abilene	259.9	1,041,159	8.7	34,852	9,927,352	10%	3,263,855	342,306	1,418,318	1,790,529	537	2,004	2,641	5,976
D0436	Montgomery	Caney Valley	144.2	577,665	7.6	30,446	5,480,148	11%	1,833,882	193,310	801,421	1,136,386	298	2,041	2,689	6,503
D0437	Shawnee	Auburn Washburn	742	2,972,452	44.9	179,869	37,360,757	8%	12,347,458	982,374	4,134,695	100,751	1,533	2,056	2,697	2,763
D0438	Pratt	Skyline Schools	46	184,276	0	-	3,330,188	6%	1,138,173	62,981	247,257	354,453	95	1,940	2,603	6,334
D0439	Harvey	Sedgwick Public Schools	59	236,354	0	-	3,600,593	7%	1,192,150	78,256	314,610	559,190	122	1,937	2,579	7,162
D0440	Harvey	Halstead	115.7	463,494	0.6	2,404	5,612,807	8%	1,867,735	154,234	620,132	290,825	239	1,949	2,595	3,812
D0443	Ford	Dodge City	2271.4	9,099,228	492.8	1,974,157	51,922,870	18%	17,217,967	3,017,364	14,090,750	4,438,158	4,693	2,360	3,003	3,948
D0444	Rice	Little River	29	116,174	0	-	2,637,150	4%	869,977	38,325	154,499	214,152	60	1,936	2,575	6,144
D0445	Montgomery	Coffeyville	605	2,423,630	131.3	525,988	12,196,914	20%	3,946,454	784,194	3,733,812	336,977	1,250	2,360	2,987	3,257
D0446	Montgomery	Independence	526.1	2,107,557	114.1	457,085	12,694,613	17%	4,108,647	682,117	3,246,758	752,257	1,087	2,359	2,987	3,679
D0447	Montgomery	Cherryvale	215.4	862,892	46.7	187,080	6,144,803	14%	2,043,806	287,004	1,336,977	580,309	445	2,359	3,004	4,309
D0448	McPherson	Inman	42.6	170,656	0	-	3,396,287	5%	1,225,000	61,553	232,209	289,565	88	1,939	2,639	5,929
D0449	Leavenworth	Easton	58.1	232,749	0	-	4,850,064	5%	1,598,218	76,697	309,445	310,608	120	1,940	2,579	5,167
D0450	Shawnee	Shawnee Heights	476.3	1,908,058	10.4	41,662	21,577,899	9%	7,120,467	629,638	2,579,358	763,263	984	1,981	2,621	3,397
D0452	Stanton	Stanton County	79.4	318,076	3.9	15,623	3,538,900	9%	1,179,432	106,007	439,707	506,613	164	2,035	2,681	5,770
D0453	Leavenworth	Leavenworth	891.5	3,571,349	175.7	703,854	24,865,118	14%	8,092,081	1,162,257	5,437,460	(727,065)	1,842	2,321	2,952	2,557
D0454	Osage	Burlingame Public School	46.5	186,279	0	-	2,476,910	8%	817,979	61,517	247,796	106,550	96	1,940	2,581	3,691
D0456	Osage	Marais Des Cygnes Valley	51.3	205,508	10.7	42,864	2,484,767	8%	670,000	55,414	303,786	629,967	106	2,343	2,866	8,809
D0457	Finney	Garden City	1995	7,991,970	432.8	1,733,797	51,257,178	16%	17,074,705	2,662,272	12,388,038	8,440,962	4,122	2,359	3,005	5,053
D0458	Leavenworth	Basehor-Linwood	142.8	572,057	0	-	14,342,200	4%	4,448,570	177,437	749,494	506	295	1,939	2,541	2,542
D0459	Ford	Bucklin	45.5	182,273	3.3	13,220	2,054,855	9%	679,672	60,289	255,782	188,370	94	2,080	2,721	4,725
D0460	Harvey	Hesston	67.3	269,604	0	-	5,302,342	5%	1,935,508	98,413	368,017	1,024,179	139	1,940	2,648	10,016
D0461	Wilson	Neodesha	154.9	620,529	24.9	99,749	5,332,387	12%	1,961,017	228,203	948,482	799,490	320	2,251	2,964	5,462
D0462	Cowley	Central	69.7	279,218	11.9	47,671	2,732,893	10%	906,242	92,590	419,480	365,286	144	2,270	2,913	5,450
D0463	Cowley	Udall	50.3	201,502	1.2	4,807	2,730,490	7%	913,078	67,382	273,691	246,816	104	1,984	2,632	5,005
D0464	Leavenworth	Tonganoxie	199.9	800,799	0	-	11,411,492	7%	3,774,732	264,891	1,065,691	1,426,402	413	1,939	2,580	6,034
D0465	Cowley	Winfield	462.2	1,851,573	51.1	204,707	14,591,454	13%	4,812,787	610,716	2,666,995	3,407,286	955	2,153	2,793	6,361
D0466	Scott	Scott County	180.5	723,083	11.8	47,271	6,787,085	11%	2,255,127	240,257	1,010,611	726,000	373	2,065	2,709	4,656
D0467	Wichita	Leoti	69.7	279,218	0.7	2,804	3,202,797	9%	1,175,000	102,436	384,458	898,595	144	1,958	2,670	8,910
D0468	Lane	Healy Public Schools	12.1	48,473	1.6	6,410	802,802	6%	291,921	17,626	72,508	104,308	25	2,195	2,900	7,073
D0469	Leavenworth	Lansing	274.4	1,099,246	0	-	15,195,893	7%	5,011,950	362,556	1,461,803	910,342	567	1,939	2,578	4,184
D0470	Cowley	Arkansas City	805.5	3,228,435	174.8	700,249	20,102,108	16%	6,645,609	1,067,297	4,995,981	897,585	1,665	2,360	3,001	3,540
D0471	Cowley	Dexter	31.9	127,791	3	12,018	1,424,934	9%	479,313	42,986	182,795	264,525	66	2,118	2,770	6,778
D0473	Dickinson	Chapman	168.9	676,613	7.9	31,647	7,698,731	9%	2,547,464	223,887	932,148	1,210,132	349	2,029	2,671	6,138

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			A	B	C	D	E	F	G	H	I	J	K
			Students Meeting At-Risk Criteria			2017-18 Budgeted Expenditures							
			KSDE SF18-023		Calculated B / A	2017-18 Total Budgeted Expenditures Fund # 06 - General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 08 - Supplemental General Fund EX-1000-110-CERTIFIED	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) EX-1000-110-CERTIFIED	Calculated D + E + F	Calculated G x C	Calculated Greater of F or H	2017-18 Total Budgeted Expenditures Fund # 13 - At Risk K-12 (2005-2006 & Later) Total All Other (Excludes Instruction Salaries and Transfers)	Calculated I + J
USD	County	USD Name	Estimated for 2017-18 using 2016-17 Headcount	Estimated for 2017-18 using 2016-17 Students Meeting At-Risk Criteria	Estimated At Risk Percentage	2017-18 General Fund Budgeted Instruction Salary Expenditures	2017-18 Supplemental General Fund (LOB) Budgeted Instruction Salary Expenditures	2017-18 At-Risk Fund Budgeted Instruction Salary Expenditures	2017-18 Total Instruction Expenditures on Teacher Salaries from Gen Fund, Suppl Gen Fund, and At-Risk Fund	2017-18 Total Expenditures on Teacher Salaries Allowed to be Funded from the At-Risk Fund Due to At-Risk Percentage	Greater of: Budgeted At-Risk Teacher Salaries OR Amount Allowed to be Funded Due to At-Risk Percentage	2017-18 All Other Budgeted Expenditures from At-Risk Fund	2017-18 Total Expenditures that could be Funded from the At-Risk Fund
		TOTALS:	489,795	226,007	46%	878,964,054	243,673,506	369,956,899	1,492,594,459	687,839,150	692,395,091	137,352,287	829,747,378
D0474	Kiowa	Haviland	104	20	19%	266,700	7,450	107,000	381,150	73,298	107,000	133,287	240,287
D0475	Geary	Geary County Schools	7802	2551	33%	11,967,000	4,266,500	7,150,000	23,383,500	7,645,643	7,645,643	1,214,397	8,860,040
D0476	Gray	Copeland	96	69	72%	215,000	-	260,000	475,000	341,406	341,406	122,419	463,825
D0477	Gray	Ingalls	212	42	20%	690,000	-	204,900	894,900	177,292	204,900	73,844	278,744
D0479	Anderson	Crest	223	117	52%	246,869	442,000	120,000	808,869	424,384	424,384	130,000	554,384
D0480	Seward	Liberal	4971	3229	65%	7,451,833	168,343	6,706,787	14,326,963	9,306,329	9,306,329	1,551,582	10,857,911
D0481	Dickinson	Rural Vista	297	219	74%	1,215,000	-	173,885	1,388,885	1,024,127	1,024,127	30,000	1,054,127
D0482	Lane	Dighton	230	28	12%	708,624	-	126,850	835,474	101,710	126,850	78,037	204,887
D0483	Seward	Kismet-Plains	708	558	79%	528,109	1,055,000	784,394	2,367,503	1,865,913	1,865,913	455,000	2,320,913
D0484	Wilson	Fredonia	682	478	70%	1,409,210	200,840	525,651	2,135,701	1,496,870	1,496,870	138,944	1,635,814
D0487	Dickinson	Herington	487	189	39%	718,536	517,849	365,033	1,601,418	621,495	621,495	264,359	885,854
D0489	Ellis	Hays	3177	1230	39%	3,481,672	2,966,766	676,380	7,124,818	2,758,428	2,758,428	1,402,333	4,160,761
D0490	Butler	El Dorado	1968	374	19%	3,600,000	28,000	2,250,000	5,878,000	1,117,059	2,250,000	362,966	2,612,966
D0491	Douglas	Eudora	1736	322	19%	4,150,000	370,000	637,000	5,157,000	956,540	956,540	213,000	1,169,540
D0492	Butler	Flinthills	273	93	34%	890,385	179,722	140,879	1,210,986	412,534	412,534	67,033	479,567
D0493	Cherokee	Columbus	987	485	49%	2,800,000	-	738,821	3,538,821	1,738,934	1,738,934	355,179	2,094,113
D0494	Hamilton	Syracuse	542	237	44%	969,211	-	500,983	1,470,194	642,871	642,871	302,400	945,271
D0495	Pawnee	Ft Larned	943	530	56%	1,425,200	-	1,490,830	2,916,030	1,638,914	1,638,914	1,004,095	2,643,009
D0496	Pawnee	Pawnee Heights	152	55	36%	400,385	165,000	58,900	624,285	225,893	225,893	125,266	351,159
D0497	Douglas	Lawrence	11969	3749	31%	25,441,889	-	4,307,394	29,749,283	9,318,244	9,318,244	2,826,741	12,144,985
D0498	Marshall	Valley Heights	401	221	55%	1,052,242	-	260,000	1,312,242	723,206	723,206	73,150	796,356
D0499	Cherokee	Galena	849	410	48%	1,790,237	-	858,893	2,649,130	1,279,321	1,279,321	266,000	1,545,321
D0500	Wyandotte	Kansas City	21927	17980	82%	4,866,006	29,594,901	31,721,783	66,182,690	54,269,383	54,269,383	9,570,062	63,839,445
D0501	Shawnee	Topeka Public Schools	13794	9928	72%	24,455,487	57,374	16,765,330	41,278,191	29,709,285	29,709,285	5,524,906	35,234,191
D0502	Edwards	Lewis	118	44	37%	201,750	-	170,000	371,750	138,619	170,000	157,764	327,764
D0503	Labette	Parsons	1314	1047	80%	3,043,454	-	1,100,000	4,143,454	3,301,519	3,301,519	632,000	3,933,519
D0504	Labette	Oswego	461	230	50%	1,407,181	-	412,821	1,820,002	908,027	908,027	187,000	1,095,027
D0505	Labette	Chetopa-St. Paul	438	288	66%	1,383,610	250,458	444,908	2,078,976	1,366,998	1,366,998	120,000	1,486,998
D0506	Labette	Labette County	1574	437	28%	3,509,051	167,612	1,550,000	5,226,663	1,451,113	1,550,000	-	1,550,000
D0507	Haskell	Satanta	307	215	70%	1,010,000	-	360,000	1,370,000	959,446	959,446	162,053	1,121,499
D0508	Cherokee	Baxter Springs	1022	698	68%	1,709,226	107,381	1,589,674	3,406,281	2,326,403	2,326,403	90,000	2,416,403
D0509	Sumner	South Haven	208	103	50%	347,000	400,000	130,000	877,000	434,284	434,284	26,000	460,284
D0511	Harper	Attica	172	54	31%	700,000	35,000	89,000	824,000	258,698	258,698	37,590	296,288
D0512	Johnson	Shawnee Mission Pub Sch	27333	16172	59%	37,717,012	8,136,827	38,535,067	84,388,906	49,930,026	49,930,026	8,266,126	58,196,152

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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2017-18 At-Risk Funding and Expenditures with LOB At-Risk Transfer Illustrated

			L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
			2017-18 Legal Max Funding													
			KSDE 2017-2018 LegalMax dated 4/13/2018 Col 14	Calculated 4006 x L	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 17	Calculated 4006 x N	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 40	Calculated M / P	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 45	Calculated Q x R	Calculated M + O + S	Calculated K - T	KSDE 2017-2018 Legal Max dated 4/13/2018 Col 13	Calculated (M + O) / V	Calculated T / V	Calculated K / V
USD	County	USD Name	2017-18 At-Risk (Free Lunch) WTD FTE	2017-18 At-Risk Funding	2017-18 High Density At-Risk WTD FTE	2017-18 High Density At Risk Funding	2017-18 Adjusted Legal General Fund Budget	Percentage At-Risk Funding is of General Fund	Legal Max Local Option Budget	Amount of LOB that would have been transferred to At-Risk Fund Per 2018 SB423	Total At-Risk Funding (Includes LOB Transfer)	Difference Between Expenditures and Funding	2017-18 Free Lunch Headcount	2017-18 At-Risk Funding - Per Free Lunch Pupil	2017-18 At-Risk Funding if it had the Required LOB Transfer - Per Free Lunch Pupil	2017-18 Total Expenditures that could be Funded from the At-Risk Fund - Per Free Lunch Pupil
		TOTALS:	90,711.0	363,388,266	13,068.7	52,353,212	3,289,137,265		1,108,786,829	121,474,593	537,216,072	292,531,307	186,124	2,234	2,886	4,458
D0474	Kiowa	Haviland	15.5	62,093	0	-	1,133,297	5%	377,118	20,662	82,755	157,532	32	1,940	2,586	7,509
D0475	Geary	Geary County Schools	1450.1	5,809,101	112.5	450,675	50,133,977	12%	16,843,791	1,951,716	8,211,491	648,549	2,996	2,089	2,741	2,957
D0476	Gray	Copeland	13.1	52,479	0	-	1,296,131	4%	357,697	14,483	66,961	396,864	27	1,944	2,480	17,179
D0477	Gray	Ingalls	31.5	126,189	0	-	2,031,042	6%	701,500	43,584	169,773	108,971	65	1,941	2,612	4,288
D0479	Anderson	Crest	39.2	157,035	1.4	5,608	2,144,812	7%	442,000	32,362	195,005	359,379	81	2,008	2,407	6,844
D0480	Seward	Liberal	1701.7	6,817,010	369.2	1,479,015	36,383,694	19%	10,150,000	1,901,749	10,197,774	660,137	3,516	2,360	2,900	3,088
D0481	Dickinson	Rural Vista	52.3	209,514	5.1	20,431	2,528,587	8%	962,090	79,717	309,661	744,466	108	2,129	2,867	9,760
D0482	Lane	Dighton	40.2	161,041	0	-	2,001,798	8%	630,000	50,682	211,724	(6,837)	83	1,940	2,551	2,469
D0483	Seward	Kismet-Plains	198.9	796,793	43.2	173,059	6,726,475	12%	1,900,000	225,067	1,194,920	1,125,994	411	2,360	2,907	5,647
D0484	Wilson	Fredonia	135	540,810	16	64,096	4,975,524	11%	1,701,680	184,963	789,869	845,945	279	2,168	2,831	5,863
D0487	Dickinson	Herington	129.2	517,575	28	112,168	3,824,160	14%	1,255,164	169,878	799,621	86,232	267	2,359	2,995	3,318
D0489	Ellis	Hays	454	1,818,724	15.2	60,891	18,191,982	10%	5,995,621	599,406	2,479,021	1,681,740	938	2,004	2,643	4,436
D0490	Butler	El Dorado	431.2	1,727,387	72.2	289,233	12,186,125	14%	4,082,172	578,649	2,595,270	17,696	891	2,263	2,913	2,933
D0491	Douglas	Eudora	220.7	884,124	0	-	10,133,677	9%	3,309,874	288,774	1,172,898	(3,358)	456	1,939	2,572	2,565
D0492	Butler	Flinthills	42.6	170,656	0.4	1,602	2,404,001	7%	796,688	56,555	228,813	250,753	88	1,957	2,600	5,450
D0493	Cherokee	Columbus	207.2	830,043	30	120,180	7,315,357	11%	2,422,477	274,868	1,225,092	869,022	428	2,220	2,862	4,893
D0494	Hamilton	Syracuse	142.3	570,054	30.9	123,785	4,400,591	13%	1,467,823	190,142	883,981	61,289	294	2,360	3,007	3,215
D0495	Pawnee	Ft Larned	174.2	697,845	13.8	55,283	7,516,057	9%	2,480,403	230,299	983,427	1,659,582	360	2,092	2,732	7,342
D0496	Pawnee	Pawnee Heights	23.2	92,939	0.1	401	1,472,430	6%	528,664	33,369	126,709	224,450	48	1,945	2,640	7,316
D0497	Douglas	Lawrence	1609.3	6,446,856	121.7	487,530	74,958,877	9%	25,194,575	2,166,865	9,101,251	3,043,734	3,325	2,086	2,737	3,653
D0498	Marshall	Valley Heights	66.8	267,601	0.5	2,003	3,232,441	8%	1,230,548	101,872	371,476	424,880	138	1,954	2,692	5,771
D0499	Cherokee	Galena	205.2	822,031	44.5	178,267	6,203,809	13%	2,049,585	271,579	1,271,877	273,444	424	2,359	3,000	3,645
D0500	Wyandotte	Kansas City	8132.7	32,579,596	1764.3	7,067,786	155,796,964	21%	51,612,159	10,792,914	50,440,296	13,399,149	16,803	2,360	3,002	3,799
D0501	Shawnee	Topeka Public Schools	4453.3	17,839,920	966.1	3,870,197	97,911,531	18%	33,600,000	6,122,071	27,832,187	7,402,004	9,201	2,360	3,025	3,829
D0502	Edwards	Lewis	23.7	94,942	4.1	16,425	1,299,546	7%	366,000	26,739	138,106	189,658	49	2,273	2,818	6,689
D0503	Labette	Parsons	388.2	1,555,129	84.2	337,305	9,018,500	17%	3,009,558	518,961	2,411,396	1,522,124	802	2,360	3,007	4,905
D0504	Labette	Oswego	120.5	482,723	26.1	104,557	3,676,306	13%	1,216,316	159,710	746,990	348,037	249	2,359	3,000	4,398
D0505	Labette	Chetopa-St. Paul	95.3	381,772	16.1	64,497	3,594,062	11%	1,310,638	139,220	585,488	901,510	197	2,265	2,972	7,548
D0506	Labette	Labette County	358.6	1,436,552	60.9	243,965	10,716,851	13%	3,540,112	474,538	2,155,055	(605,055)	741	2,268	2,908	2,092
D0507	Haskell	Satanta	83.7	335,302	18.2	72,909	2,731,291	12%	919,136	112,836	521,048	600,452	173	2,360	3,012	6,483
D0508	Cherokee	Baxter Springs	234.3	938,606	50.8	203,505	7,564,695	12%	2,468,330	306,263	1,448,374	968,029	484	2,360	2,993	4,993
D0509	Sumner	South Haven	26.1	104,557	0	-	1,961,738	5%	714,817	38,098	142,655	317,629	54	1,936	2,642	8,524
D0511	Harper	Attica	28.6	114,572	0.5	2,003	1,613,617	7%	534,738	37,968	154,543	141,745	59	1,976	2,619	5,022
D0512	Johnson	Shawnee Mission Pub Sch	3518.7	14,095,912	215.4	862,892	165,748,250	9%	62,509,150	5,316,035	20,274,840	37,921,312	7,270	2,058	2,789	8,005

Number of districts that could use current expenditures to fund LOB At-Risk transfer:	262	
Number of districts that may have to increase at-risk expenditures:	24	

Students Meeting At-Risk Criteria from: KSDE SF18-023 www.kslegislature.org/li/b2017_18/committees/ctte_spc_2017_special_comp_resp_school_finance_1/documents/testimony/20171218_18.pdf

2017-18 Expenditures from: Data from: http://datacentral.ksde.org/cpfs.aspx All Kansas School Districts, General Fund/Supplemental General Fund/At-Risk K-12 Fund, USD Budget - Total Expenditures by Object/Sub-Object (Public Districts Only), 2017-2018 (Budgeted)

2017-18 Legal Max Funding from: KSDE FY18 Legal Max 04-13-2018 http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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