

NO. 113,267

IN THE SUPREME COURT OF THE STATE OF KANSAS

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

Plaintiffs/Appellees,

vs.

STATE OF KANSAS, *et al.*,

Defendants/Appellants.

RESPONSE BRIEF OF APPELLEES
TO *AMICUS CURIAE* BRIEF OF
SHAWNEE MISSION UNIFIED SCHOOL DISTRICT NO. 512

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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INTRODUCTION

Although SMSD has undertaken great effort to distance itself from the Plaintiff School Districts, these districts all have at least one common goal: a constitutionally adequate and equitable education for their students. SMSD, like Plaintiffs, knows that CLASS, as adopted in S.B. 7, is not the proper method for achieving that goal. Each of these districts agree (although their reasoning differs) that S.B. 7 violates the equity requirement imposed upon the Legislature by Article 6 of the Kansas Constitution. *See* Brief of *Amicus*, at p.8. And each of these districts now turn to this Court seeking a remedy for the State's inability (or, perhaps, unwillingness) to constitutionally fund K-12 public education in Kansas.

In filing its *amicus* brief, SMSD has asked this Court to – in lieu of the Panel's June 26, 2015 remedy – enjoin operation of the LOB Cap. Brief of *Amicus*, at p. 15. While Plaintiff School Districts respect SMSD's efforts to obtain the *best* education for *its* students, the reality is that SMSD advocates an “every district for itself” school funding system that this Court has already warned would result in inequitable and unconstitutional funding:

School districts have been forced to use the LOB to supplement the State's funding as they struggle to suitably finance a constitutionally adequate education, a burden which the constitution places on the State, not on local districts. The result is wealth-based disparity because the districts with lower property valuations and median incomes are unable to generate sufficient revenue. Because property values vary widely, a district's ability to raise money by the required mill levy also varies widely. The cost-of-living weighting and extraordinary declining enrollment provision also have the potential to exacerbate inequity. A higher LOB cap, cost-of-living weighting, and the extraordinary declining enrollment provisions cannot be allowed to exacerbate inequities while we wait for the legislature to perform its constitutional duty.

Montoy v. State of Kansas, 279 Kan. 817, 840 (2005) (Montoy IV).

SMSD's proposed remedy throws the proverbial baby out with the bathwater by removing one of the only remaining mechanisms aimed at ensuring equity. Removing the LOB Cap does not make the already-inequitable provisions of S.B. 7 any more equitable. And, it does not cure the State's failure to adequately fund K-12 public education. In resolving the State's appeal, this Court should disregard SMSD's proposed remedy.

STATEMENT OF THE FACTS

A. SMSD Does Not Receive Less Education Funding Than Plaintiff School Districts Under S.B. 7

Unfortunately, the State has caused a situation in which school districts are now arguing over which is *the most* underfunded. In its brief, SMSD incorrectly tells this Court that it is one of the most underfunded districts in Kansas. SMSD fails to inform the Court that it is among the wealthiest districts in Kansas, has the highest total assessed property value of any district in the state, and is one of the top-performing school districts in Kansas. *Petrella*, 787 F.3d at 1252. In fact, "SMSD provides one of the best public education programs in Kansas." *Id.* Nevertheless, to support its contention of underfunding, SMSD has used a flawed method to purportedly calculate the "total aid per weighted pupil" that SMSD receives under the operation of S.B. 7. Based on these flawed calculations, SMSD misrepresents to this Court that, under the operation of S.B. 7, it receives less total aid per weighted pupil than Plaintiffs.

SMSD presents this Court with a Chart falsely demonstrating the "underfunding" of SMSD. *See* Chart in Brief of *Amicus*, at p.4. SMSD fails to demonstrate the method it used to calculate the Chart's Column C2 "Total aid per WEIGHTED pupil." *Id.* For purposes of clarity, to demonstrate SMSD's methodology, and to demonstrate the flaws within it, Plaintiffs recreate the Chart below in "CHART 1," adding Columns A and B.

**CHART 1: SMSD’s Chart Demonstrating Value of Mill
With Missing Calculations Included**

	Col. A Ex. 701, Sec. 1, Col. 11	Col. B Ex. 3018, Col. 18	Col. C2 Col. A / Col. B	Col. D Ex. 3008	Col. E Col. C2 / Col. D
District	SB7 State Aid: General Fund, LOB, & Capital Outlay	2014-15 Total Weighted FTE	Total aid per WEIGHTED pupil	2014-15 Total Mills	Value of each mill, on WEIGHTED per-pupil basis
Kansas City (#500)	\$166,390,069	37585.8	\$4,426.94	49.165	\$90.04
Hutchinson (#308)	\$32,669,165	7952.6	\$4,107.99	52.086	\$78.87
Dodge City (#443)	\$53,530,285	12468.5	\$4,293.24	57.029	\$75.28
Wichita (#259)	\$339,822,020	84301	\$4,031.06	53.735	\$75.02
SMSD (#512)	\$136,208,657	39471	\$3,450.85	55.911	\$61.72

In looking at the method SMSD used to calculate Column C2 “Total aid per WEIGHTED pupil,” one flaw is immediately apparent. SMSD calculated Column C2 using the figures in Column A, which – while referred to as “total state aid” – only include portions of the state aid paid to school districts. R.Vol. 142, p. 1500 (Ex. 701, Sec. 1, Col. 11 (Col. 11 is sum of Cols. 6-10)). It does not include special education state aid paid to school districts. *Id.* This is especially problematic because SMSD then divides the aid in Column A by the Total Weighted FTE (Column B). Total Weighted FTE includes all weightings, *including special education weightings*, thereby providing this Court with an inaccurate comparison. As demonstrated below, to do an apples-to-apples comparison of the “Total aid per WEIGHTED pupil” using the Total Weighted FTE (which includes special education weightings), it is necessary to include each district’s special education state aid.

Similarly, the method that SMSD used to calculate Column E is flawed because it does not provide this Court with the proper information to do an accurate comparison. To calculate the “value of a mill” (Col. E), SMSD divided the aid in Col. C2 by the total mill levies in Col. D. But, while the mill levies (Col. D) include the Bond and Interest (B&I) levy, the “total state aid” that SMSD used to calculate Column C2 does not include the B&I state aid – again, SMSD is comparing apples and oranges. R.Vol. 142, p. 1500 (Ex. 701, Sec. 1, Col. 11 (Col. 11 is sum of Cols. 6-10)). As demonstrated below, to do the comparison that SMSD attempted to do, it is necessary to add in the B&I state aid provided to each of the school districts.

Finally, the overall methodology used by SMSD to calculate the “value of a mill” fails to take into account an essential element of the overall funding available to school districts under S.B. 7: locally raised monies. The same mill levy reflected in SMSD’s Chart also raises local funding, including locally raised LOB, capital outlay, and B&I funding. None of these locally raised funds are included in the estimated aid totals SMSD used to calculate the “value of a mill” (Col. A). R.Vol. 142, p. 1500. As such, SMSD’s Chart does not truly provide the “total aid” generated by each district’s mill levy. Consequentially, while flawed, the results calculated by SMSD – when put into perspective – are expected. It only makes sense that the property-poor districts in need of equalization funding (like Plaintiffs) would receive more state aid. Plaintiff School Districts, which raise less funding locally, receive more state aid than districts like SMSD, which are able to raise more money locally (and therefore are less reliant on state money). *See Petrella*, 787 F.3d at 1253-54 (“As a general matter, poorer districts, because their students are more costly to educate, receive more State Financial Aid than wealthier districts with students that are less costly to educate.”). **Why? Because they need it!**

To truly measure the “educational opportunity” that is available to each school district per mill, as SMSD attempted to do in its brief, all funding generated by the local mill levy must be considered. This includes state aid (including special education) and locally raised aid. Thus, to properly calculate the total funding, SMSD should have added in the following categories of funding, which were missing from its calculations: (1) special education state aid, (2) bond and interest (B&I) state aid, (3) locally raised LOB, (4) locally raised capital outlay, and (4) locally raised B&I. Plaintiffs have added those amounts in and the proper calculation of total funding, which includes these categories of funding missing from SMSD’s Chart, is set forth in Appendix A: “CHART 2A.”

Using the recalculated and corrected Column A (*see* Appx. A: CHART 2A) allows for the calculation of the actual value of each mill, on a WEIGHTED per-pupil basis, as follows:

CHART 2: Corrected Version of SMSD’s Chart

	Corrected Col. A From App. A: CHART 2A	Col. B Ex. 3018, Col. 18	Corrected Col. C2 Cor. Col. A / Col. B	Col. D Ex. 3008	Corrected Col. E Cor. Col. C2/ Col. D
District	SB7 Total Funding from State and Local Sources	2014-15 Total Weighted FTE	Total aid per WEIGHTED pupil	2014-15 Total Mills	Value of each mill, on WEIGHTED per-pupil basis
Kansas City (#500)	\$206,924,533	37585.8	\$5,505.39	49.165	\$111.98
Hutchinson (#308)	\$46,707,792	7952.6	\$5,873.27	52.086	\$112.76
Dodge City (#443)	\$70,669,521	12468.5	\$5,667.84	57.029	\$99.39
Wichita (#259)	\$484,608,240	84301	\$5,748.55	53.735	\$106.98
SMSD (#512)	\$252,041,492	39471	\$6,385.49	55.911	\$114.21

When all of the appropriate funds are considered, and an apples to apples comparison is performed, it becomes transparently clear that SMSD is not the most underfunded district – instead, it receives significantly more funding per weighted pupil. And, it has, by far, the highest “value of a mill” (\$114.21). *Supra* CHART 2, Corrected Col. E. In its brief, SMSD claimed Kansas City could spend 128% of what SMSD could spend per weighted pupil. Brief of *Amicus*, at p.3. In actuality, using the corrected calculations, Kansas City can spend 84% of what SMSD can spend per weighted pupil. ($\$5,505.39 / \$6,385.49 = 86.2\%$). Under operation of S.B. 7, each weighted student in Kansas City only receives approximately 86% of the educational opportunity available to students in SMSD. SMSD’s misrepresentations that S.B. 7 allocated funding “more favorably to the Plaintiffs” should be disregarded.

B. No School District Received Increased Funding Under S.B. 7

Both the State and SMSD have repeatedly attempted to make vague, generalized, and incorrect statements that S.B. 7 increased funding to school districts. *See, e.g.*, Brief of *Amicus*, at p.5. This unsupported (and easily debunked) rhetoric likely stems from Governor Brownback’s constant insistence that, under S.B. 7, Kansas will spend a “record” \$4.059 billion on education in FY16 (the current school year). *See, e.g.*, State of Kansas Comparison Report, at p.60.¹ The evidence, however, shows that **no school district**, including the Plaintiff School District, will receive *more* money under the operation of S.B. 7. As Dale Dennis testified, the funds “now bundled for delivery” to the school districts “will be less.” R.Vol.136, p.1430; Opening Brief of Pls/Appellees, pp. 20-21; Response Brief of Pls/Appellees, pp. 10-11.

¹ The report is available at: http://www.budget.ks.gov/publications/FY2016/FY_2016_Comparison_Report--Updated_9-17-2015.pdf. It is appropriate for this Court to take judicial notice of this information pursuant to K.S.A. 60-409.

The numbers relied on by Governor Brownback, which allegedly show education funding has increased by \$257 million over a 5-year period (from \$3.802 billion in FY11 to \$4.059 billion on FY16), are artificially inflated. State of Kansas Comparison Report, *supra* n.1, at p.60. Carefully dissecting the alleged “increases” in education funding, which Governor Brownback touts as a sign that Plaintiffs’ lawsuit is frivolous, demonstrates that the monies that actually go to the classroom for education aid have actually decreased and not increased.

State Aid and Enrollment		(Dollars in Millions)	
	<u>FY 2011</u>		<u>FY 2016</u>
Retirement System Payments	\$ 235	→ +\$118 →	\$ 353
Local Option Budget Aid	\$ 385	→ +\$ 65 →	\$ 450
Capital Improvement Aid	\$ 96	→ +\$ 59 →	\$ 155
Capital Outlay Aid	\$ 0	→ +\$ 27 →	\$ 27
Special Education	\$ 441	→ -\$ 6 →	\$ 435
General Classroom Aid	\$ 2,645	→ -\$ 6 →	\$ 2,639
Total	\$ 3,802		\$ 4,059
<hr/>			
Statewide Enrollment	454,680	→ +6,420 →	461,100

See “Block grants are a bad recipe,” Goossen, Duane (September 16, 2015).² Rather, as demonstrated in the comparison chart above, these “increases” are largely attributed to: (1) the KPERS pass-through funding; and (2) the increased equalization aid ordered by this Court.

² The comparison chart, comparing funds in FY11 and FY16, is available at <http://realprosperityks.com/goossen-block-grants-are-a-bad-recipe/>. The numbers used by Goossen to create the Chart come directly from the State of Kansas Comparison Report, *supra* n.1, at pp. 59-60. The FY2016 “General Classroom Aid” was calculated by performing the following calculation:

Block Grant	\$3,457
Plus: Extraordinary Needs Aid	\$12
Less: KPERS	\$353
Less: LOB State Aid	\$450
Less: Capital Outlay Aid	\$27
General Classroom Aid	\$2,639

Neither of these two sources of funding should be considered an increase in educational funding. As Plaintiffs have repeatedly pointed out, the KPERS pass through funding will be deposited into the general funds of the school districts only to be *immediately* moved to the proper accounts for purposes of dispersing KPERS State Aid. See Opening Brief of Pls/Appellees, pp. 20-21. None of the increase in KPERS contributions, which represents almost one-half of the alleged increase in educational funding over the last 5 years (\$118 million/ \$257 million = 45.9%), will go to Kansas classrooms. *Id.*

Similarly, additional equalization aid may relieve the district's local taxpayers of some of their obligation to contribute to the district's educational funds, but such aid is not primarily designed to provide more money to the classroom. R. Vol. 140, pp. 31-32 (FOF ¶¶ 88-89). When the State provides more supplemental general state aid to a school district it does not necessarily increase the amount of money the school district receives, it simply replaces local money with state money. *Id.* Rather, school districts receive the same total level of funding. *Id.* All that changes is the source of the funding. *Id.* Any statements that S.B. 7 increased funding to school districts should be wholly disregarded.

C. SMSD Did Not Receive Less Education Funding Than the Plaintiff School Districts Under SDFQPA

SMSD also misleads this Court when it claims that it previously received less funding under the SDFQPA than Plaintiffs. Brief of *Amicus*, at p.3. SMSD's calculations are flawed, as Plaintiffs set forth in the Response Brief of Plaintiffs/Appellees filed on September 14, 2015 in Case No. 113,908 (Plaintiffs incorporate those arguments herein). SMSD's calculations are

misleading because they do not compare *similarly-situated* students. Sept. 14 Response Brief, at pp. 2-3; *see also* R. Vol. 128, p. 69-80.

When funding is properly compared using weighted enrollment, it is clear SMSD is not nearly as underfunded as it represents. *Id.*

CHART 3: Funding Per Weighted Pupil for 2014-15 Under Operation of SDFQPA

District	U.S.D. 259 (Wichita)	U.S.D. 500 (Kansas City)	U.S.D. 443 (Dodge City)	U.S.D. 308 (Hutchinson)	U.S.D. 512 (Shawnee Mission)
Funding Per Pupil (FTE)	\$10,058	\$10,061	\$10,608	\$8,650	\$8,988
Funding Per Weighted Pupil	\$5,502	\$5,400	\$5,364	\$5,259	\$5,967

See R. Vol. 131, at Ex. 632; R. Vol. 135, p.1413 (Order, filed 6/24/15, p.6). Under operation of the SDFQPA, SMSD was actually receiving the most money per pupil of all five school districts. R. Vol. 131, at Ex. 632. Any claim by SMSD that it receives *less funding* than the Plaintiff districts, under the SDFQPA or under S.B. 7, is designed to mislead.

ARGUMENTS AND AUTHORITIES

A. This Court Should Apply the Correct Legal Standard and Not a *De Novo* Standard

SMSD contends that a *de novo* standard of review is appropriate. But, this is not the standard set forth by this Court in *Gannon v. State*, 298 Kan. 1107 (2014). There, this Court instructed that the issues before this Court raise mixed questions of fact and law, and a bifurcated standard of review is proper. *Id.* at 1182. Therefore, the Court should apply a substantial competent evidence standard to the Panel’s factual findings. *Gannon*, 298 Kan. at 1182 (citing *Progressive Products, Inc. v. Swartz*, 292 Kan. 947, 966 (2011)). Moreover, while

the Panel's conclusions of law are subject to *de novo* review, *id.*, in the remedy phase, the State must prove that its actions are constitutional. *Montoy IV*, 279 Kan. at 821, 825-26.

B. The Panel Properly Applied the Equity Test Set Forth in the Mandate

Advancing arguments similar to those asserted by the State, SMSD claims that the Panel did not properly apply the equity test. Plaintiffs have already responded to these false assertions in response to the State's brief and incorporate that response herein. *See* Response Brief of Pls/Appellees, pp.18-25. The Panel clearly did not – as SMSD asserts – reach its conclusion by focusing on spending levels alone or by misapplying the equity test. Instead, the Panel faithfully applied the equity test set forth by this Court in its Mandate.

In fact, it is SMSD that morphs the Court's equity test by improperly focusing on only one aspect of a three-pronged equity test: similar tax effort. SMSD then contends that “[w]hen each unit of tax effort results in more educational opportunity, Plaintiffs have no constitutional violation to remedy.” Brief of *Amicus*, at p.5. In essence, SMSD asks this Court to replace the equity test set forth in the Mandate with the following test: were the districts able to lower their tax effort because of the adoption of S.B. 7? That is not the equity test applicable to S.B. 7. Brief of *Amicus*, at pp. 4-5 (setting forth this Court's equity test).

To be clear, when the Panel faithfully applied the equity test, it did not ignore comparative tax effort between the districts, as SMSD suggests. The Panel specifically found that, as to both capital outlay equalization aid and supplemental general state aid, similar educational opportunity could not be achieved **through similar tax effort**. R.Vol. 140, pp.18, 24 (FOF ¶¶45-46, 66-67); R.Vol.137, p.1426-27 (Panel's 6/26/15 Order adopting Plaintiffs' proposed findings of fact and conclusions of law as their own). SMSD's assertions that the

Panel failed to consider tax effort when concluding that S.B. 7 was unconstitutional are false and should be disregarded.

The only “new” argument that SMSD raises regarding the Panel’s application of the equity test is that it was improper for the Panel to specifically analyze the equity of “capital outlay equalization and supplemental general state aid.” Brief of *Amicus*, at pp. 6-7. Yet, that is exactly what the Mandate directed the Panel to do in its Mandate. *Gannon*, 298 Kan. at 1198-99 (indicating, for example, that, if the State tried to cure the inequities through less than full funding, “the panel must assess whether the capital outlay state aid – through structure and implementation – then gives school districts reasonably equal access to substantially similar educational opportunity through similar tax effort”). The Panel did not err when it followed this Court’s directions.

C. Plaintiffs Agree that S.B. 7 is Inequitable

After reviewing SMSD’s brief, it is clear that SMSD agrees that S.B. 7 is in violation of this Court’s equity test. For instance, SMSD argues that S.B. 7 “satisfies the equity test vis-à-vis Plaintiffs, but not SMSD, because Plaintiffs can achieve more funding with far less tax effort.” Brief of *Amicus*, at p.9. While SMSD’s factual premise is false (SMSD receives more per-pupil funding per mill levied, *see supra*), SMSD fails to explain how the system can be equitable as to some and inequitable as to others. Either S.B. 7 inequitably distributes education funding or it comports with the equity test. SMSD’s argument that the funding is inequitably distributed to it is nothing more than an admission that S.B. 7 fails the equity test. *See also id.* (referring to “the State’s unequal aid distribution”).

Nonetheless, while the districts agree that S.B. 7 violates the equity test, Plaintiffs disagree that S.B. 7 is inequitable for the reasons asserted by SMSD (*i.e.* – that it over-equalizes). SMSD seeks a remedy based on its allegation that “each unit of tax effort results in more spending authority for Plaintiffs than for SMSD and others similarly situated.” *Id.* at p.4. As demonstrated above, this is factually false. While the property-poor Plaintiff School Districts (which are able to raise less funding locally) receive more state aid, SMSD (which is able to raise more money locally and is therefore less reliant on state money) still receives more money per pupil than Plaintiffs. In FY2016, SMSD will receive \$6,385.49 per pupil, much higher than any of the Plaintiffs. *Supra* CHART 2. And, there is no explanation for this higher level of funding since this is calculated on a per WEIGHTED pupil basis and *SMSD has less of the students that the current formula recognizes cost more to educate.* Vol. 128, p. 69. As the Tenth Circuit noted in *Petrella*, the formula “allocates more funding to those students who are costlier to educate” and the *Petrella* Plaintiffs “expressly waived any challenge to the elements of that formula.” *Petrella*, 787 F.3d at 1267. The result: Plaintiffs are forced to educate their students with only a portion of the per WEIGHTED pupil funding that SMSD receives to provide the same educational opportunity. *Supra* CHART 2. There is simply no argument that S.B. 7 meets the Court’s equity test.

D. Removing the LOB Cap Will Not Solve the Inequities that Arise Under S.B. 7

While the districts agree that S.B. 7 does not meet the equity test, *supra* §C, they do not agree on a remedy. SMSD contends that this Court should remove the LOB Cap. But, removal of the LOB Cap will not result in an equitable funding scheme; instead, it will result in a funding system that facially violates the very equity test that SMSD alleges that S.B. 7 violates.

Removing the LOB Cap would not meet the Court's equity test. Unequalized, the naturally occurring disparities in wealth among districts would not result in reasonably equal access to substantially similar educational opportunity through similar tax effort. In fact, overcoming these naturally occurring disparities was the original impetus for adopting the Cap. *Montoy v. State of Kansas*, 282 Kan. 9, 16 (2006) ("Montoy V") (the LOB Cap was adopted to "equalize the ability of districts with lower property wealth to raise money through the use of the LOB"). As a result, this Court has cautioned against efforts to *increase* the LOB Cap:

School districts have been forced to use the LOB to supplement the State's funding as they struggle to suitably finance a constitutionally adequate education, a burden which the constitution places on the State, not on local districts. The result is wealth-based disparity because the districts with lower property valuations and median incomes are unable to generate sufficient revenue. Because property values vary widely, a district's ability to raise money by the required mill levy also varies widely A higher LOB cap . . . cannot be allowed to exacerbate inequities while we wait for the legislature to perform its constitutional duty.

Montoy IV, 279 Kan. at 840. If a higher LOB Cap would exacerbate inequities while the districts wait for the legislature to perform its constitutional duties, the same (or worse) would result if the LOB Cap is removed altogether. SMSD's proposed remedy would allow districts like SMSD significantly *more* educational opportunity for significantly *less* tax effort. *Id.* (under increased LOB Cap, "wealthier districts will be able to generate more funds for elements of a constitutionally adequate education that the State has failed to fund").

SMSD claims to seek removal of the LOB Cap because "each unit of tax effort results in more spending authority for Plaintiffs than for SMSD and others similarly situated."³ Brief of *Amicus*, at Pp. 3-4. But, its proposed remedy would not solve the problem of which it

³ Again, Plaintiffs have demonstrated above that this allegation is false.

complains. SMSD simultaneously complains that the system is inequitable because they are required to levy more total mills for educational purposes and tells this Court to solve that problem by giving them the ability to levy an unlimited number of mills for education. Brief of *Amicus* at pp. 3-4, 11-15. SMSD's proposed remedy would facially violate the Court's equity test, requiring "reasonably equal access to substantially similar educational opportunity through similar tax effort." Brief of *Amicus*, at pp. 4-5. Removing the LOB Cap would not assist the State in meeting this Court's equity test. SMSD's suggested remedy should be disregarded.

E. This Court is Not the Proper Forum for SMSD's Attacks on the School Finance System

SMSD is not a party to this litigation. Their only "interest" in this litigation is using it as an alternative avenue to achieve what its constituents could not achieve in federal court (*i.e.*, removal of the LOB Cap). *See* Brief of *Amicus* SMSD, at p. 11, n.3. But, the plaintiffs in *Petrella v. Brownback* have already had ample opportunity to challenge the LOB Cap in federal court. *Id.* Allowing SMSD, at this late juncture, to advocate removal of the LOB Cap – a remedy not ordered by this Court, not ordered by the Panel, and not requested by any party – would "frustrate[] and undermin[e] the ability of the named parties/real parties in interest to expeditiously resolve their own dispute" and would "complicat[e] the court's ability to perform its judicial function." *See, e.g., United States v. Michigan*, 940 F.2d 143, 166 (6th Cir. 1991).

This Court has already declared the school finance formula unconstitutional as a result of the Plaintiffs' challenges that led to the first *Gannon* appeal because the State violated Article 6 of the Kansas Constitution. Now, when this matter is in the remedial phase and more than 18 months have passed since the Court's Mandate, SMSD asks this Court to declare the funding system unconstitutional on an entirely new basis (*i.e.*, violations of state and federal Free

Speech Clauses). Brief of *Amicus*, at pp. 11-15. Neither Plaintiffs nor Defendants raised these issues, the Panel did not take them up, and there is no record to present to this Court on appeal.

Further, SMSD's arguments rely on flawed interpretations of legal precedent. Contrary to SMSD's assertion, the United States Supreme Court has never recognized a First Amendment right like the one SMSD asserts. *See, generally, Petrella*, 787 F.3d 1242 (distinguishing each case relied on by SMSD).

CONCLUSION

Plaintiffs request this Court disregard SMSD's proposed remedy and instead: (1) immediately enforce the remedy contained in the Panel's Order; (2) order each Kansas school district to resubmit their budgets consistent with the Panel's Order; (3) order the Kansas State Department of Education to re-distribute funding consistent with the Panel's Order; (4) retain jurisdiction of this matter to ensure the State's compliance with the remedy; and (5) award Plaintiffs attorneys' fees.

Dated this 27th day of October, 2015.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that on this 27th day of October, 2015, I sent two copies of the foregoing to each the following addresses via U.S. First Class Mail, postage prepaid to:

Derek Schmidt
Jeffrey A. Chanay
Stephen R. McAllister
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APPENDIX A:
CHART 2A: Calculation of Corrected Column A
and supporting documentation

CHART 2A: Calculation of Corrected Column A
For use in correcting SMSD's Chart

	Col. A1 Ex. 701, Sec. 1, Col. 11	Col. A2 Ex.3018, Col. 17	Col. A3 ¹	Col. A4 Ex. 607, Col. 1 ²	Col. A5 Ex. 3008, Col. 8	Col. A6 Col. A4 * Col. A5	Col.A7	Col.A8	Col.A9 Ex. 3008, Col. 16	Col. A10 Col. A4 * Col. A9	Corrected Col. A ³
District	SB7 State Aid (General Fund, LOB, and Cap, Outlay)	Special Educ. Funding	FY15 Bond and Interest (B&I) State Aid	Taxes raised per mill	2014- 15 Mill Levy for LOB	Locally raised LOB Funding	Mill Levy for Capital Outlay	Locally raised Capital Outlay Funding	2014-15 Mill Levy for B&I	Locally Raised Bond and Interest Funding	Total Funding from State and Local Sources
Kansas City (#500)	166,390,069	15,290,769	5,797,406	666,768	13.396	8,932,024	7.989	5,326,810	7.780	5,187,455	206,924,533
Hutchinson (#308)	32,669,165	4,515,300	2,937,451	205,257	13.419	2,754,344	3.998	820,617	14.669	3,010,915	46,707,792
Dodge City (#443)	53,530,285	6,457,867	3,000,369	207,432	16.636	3,450,839	8.000	1,659,456	12.393	2,570,705	70,669,521
Wichita (#259)	339,822,020	43,365,727	14,677,215	2,571,314	16.212	41,686,143	8.000	20,570,512	9.523	24,486,623	484,608,240
SMSD (#512)	136,208,657	18,830,424	0	2,960,369	17.333	51,312,076	8.000	23,682,952	7.434	22,007,383	252,041,492

¹ This information was gathered from the Kansas State Department of Education's FY2015 Capital Improvement (Bond and Interest) State Aid Payments report, attached hereto and available at:

http://www.ksde.org/Portals/0/School%20Finance/payment_information/Total%20CapImp%20FY15.pdf.

The Court may take judicial notice of this information pursuant to K.S.A. 60-409.

² One mill is equal to 1/1,000 of one dollar. Therefore, the mill valuation in Col. 1 of Ex. 607 was divided by 1,000 to convert the mill value into dollars.

³ Corrected Column A was calculated by taking the sum of Columns A1, A2, A3, A6, A8 and A10.

FY 2015 Capital Improvement (Bond and Interest) State Aid Payments

USD	County	District Name	July	August	September	October	November	December	January	February	March	April	May	June	Total
Deposit Date			7/10/2014	8/1/2014	9/2/2014	10/1/2014	11/3/2014	12/1/2014	1/2/2015	2/2/2015	3/2/2015	4/1/2015	5/1/2015	6/24/2015	
State Total			4,238,504	69,315,140	18,242,245	12,232,566	56,120	0	2,875,715	25,233,000	7,647,623	5,111,936	56,166	0	145,009,015
D0101	Neosho	Erie	0	0	261,192	0	0	0	0	0	146,921	0	0	0	408,113
D0102	Gray	Cimarron-Ensign	0	71,416	0	0	0	0	0	21,522	0	0	0	0	92,938
D0103	Cheyenne	Cheylin	0	0	0	0	0	0	0	0	0	0	0	0	0
D0105	Rawlins	Rawlins County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0106	Ness	Western Plains	0	0	0	0	0	0	0	0	0	0	0	0	0
D0107	Jewell	Rock Hills	0	20,747	0	0	0	0	0	0	0	0	0	0	20,747
D0108	Washington	Washington Co. Schools	0	11,511	0	0	0	0	0	1,496	0	0	0	0	13,007
D0109	Republic	Republic County	3,326	0	0	0	0	0	0	0	0	0	0	0	3,326
D0110	Phillips	Thunder Ridge	0	0	0	0	0	0	0	0	0	0	0	0	0
D0111	Doniphan	Doniphan West Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
D0112	Ellsworth	Central Plains	0	0	0	0	0	0	0	0	0	0	0	0	0
D0113	Nemaha	Prairie Hills	0	94,070	0	0	0	0	0	86,520	0	0	0	0	180,590
D0114	Doniphan	Riverside	0	49,978	0	0	0	0	0	22,434	0	0	0	0	72,412
D0115	Nemaha	Nemaha Central Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
D0200	Greeley	Greeley County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0202	Wyandotte	Turner	0	2,063,525	0	0	0	0	0	918,430	0	0	0	0	2,981,955
D0203	Wyandotte	Piper	0	0	0	0	0	0	0	117,018	0	0	0	0	117,018
D0204	Wyandotte	Bonner Springs	0	0	759,807	0	0	0	0	0	149,832	0	0	0	909,639
D0205	Butler	Bluestem	0	159,519	0	0	0	0	0	0	0	0	0	0	159,519
D0206	Butler	Remington-Whitewater	0	48,177	0	0	0	0	0	0	0	0	0	0	48,177
D0207	Leavenworth	Ft. Leavenworth	0	0	0	0	0	0	0	0	0	0	0	0	0
D0208	Trego	WaKeeney	0	0	0	0	0	0	0	0	0	0	0	0	0
D0209	Stevens	Moscow	0	0	0	0	0	0	0	0	0	0	0	0	0
D0210	Stevens	Hugoton	0	0	0	0	0	0	0	0	0	0	0	0	0
D0211	Norton	Norton	0	0	0	0	0	0	0	0	0	0	0	0	0
D0212	Norton	Northern Valley	0	0	0	0	0	0	0	0	0	0	0	0	0
D0214	Grant	Ulysses	0	0	0	0	0	0	0	0	0	0	0	0	0
D0215	Kearny	Lakin	0	0	0	0	0	0	0	0	0	0	0	0	0
D0216	Kearny	Deerfield	0	0	0	0	0	0	0	0	0	0	0	0	0
D0217	Morton	Rolla	0	0	0	0	0	0	0	0	0	0	0	0	0
D0218	Morton	Elkhart	0	0	0	0	0	0	0	0	0	0	0	0	0
D0219	Clark	Minneola	0	0	0	0	0	0	0	0	0	0	0	0	0
D0220	Clark	Ashland	0	0	0	0	0	0	0	0	0	0	0	0	0
D0223	Washington	Barnes	0	0	11,914	0	0	0	0	0	0	0	0	0	11,914
D0224	Washington	Clifton-Clyde	0	0	0	0	0	0	0	0	0	0	0	0	0
D0225	Meade	Fowler	0	0	0	0	0	0	0	0	0	0	0	0	0
D0226	Meade	Meade	0	0	0	0	0	0	0	0	0	0	0	0	0
D0227	Hodgeman	Jetmore	0	0	0	0	0	0	0	0	0	0	0	0	0
D0229	Johnson	Blue Valley	0	0	0	0	0	0	0	0	0	0	0	0	0
D0230	Johnson	Spring Hill	0	0	1,990,131	0	0	0	0	0	810,304	0	0	0	2,800,435
D0231	Johnson	Gardner-Edgerton	0	0	0	4,500,000	0	0	0	0	0	1,401,788	0	0	5,901,788
D0232	Johnson	DeSoto	0	4,228,077	0	0	0	0	0	1,942,486	0	0	0	0	6,170,563
D0233	Johnson	Olathe	0	9,853,687	0	0	0	0	0	4,263,343	0	67,797	0	0	14,184,827
D0234	Bourbon	Ft. Scott	0	472,869	0	0	0	0	0	12,600	0	0	0	0	485,469
D0235	Bourbon	Uniontown	0	0	72,884	0	0	0	21,770	0	0	0	0	0	94,654
D0237	Smith	Smith Center	0	0	0	0	0	0	0	0	0	0	0	0	0
D0239	Ottawa	North Ottawa Co.	0	132,824	0	0	0	0	0	0	0	0	0	0	132,824
D0240	Ottawa	Twin Valley	0	205,512	0	0	0	0	0	38,026	0	0	0	0	243,538
D0241	Wallace	Wallace	0	0	0	0	0	0	0	0	0	0	0	0	0
D0242	Wallace	Weskan	0	0	0	0	0	0	0	0	0	0	0	0	0
D0243	Coffey	Lebo-Waverly	0	0	74,138	0	0	0	0	0	74,138	0	0	0	148,276
D0244	Coffey	Burlington	0	0	0	0	0	0	0	0	0	0	0	0	0
D0245	Coffey	LeRoy-Gridley	0	0	0	0	0	0	0	0	0	0	0	0	0
D0246	Crawford	Northeast	0	169,097	0	0	0	0	0	21,313	0	0	0	0	190,410
D0247	Crawford	Cherokee	0	0	0	0	0	0	0	0	0	0	0	0	0

FY 2015 Capital Improvement (Bond and Interest) State Aid Payments

USD	County	District Name	July	August	September	October	November	December	January	February	March	April	May	June	Total
Deposit Date			7/10/2014	8/1/2014	9/2/2014	10/1/2014	11/3/2014	12/1/2014	1/2/2015	2/2/2015	3/2/2015	4/1/2015	5/1/2015	6/24/2015	
State Total			4,238,504	69,315,140	18,242,245	12,232,566	56,120	0	2,875,715	25,233,000	7,647,623	5,111,936	56,166	0	145,009,015
D0248	Crawford	Girard	0	0	0	0	0	0	0	139,059	0	0	0	0	139,059
D0249	Crawford	Frontenac	0	183,936	0	0	0	0	0	51,423	0	0	0	0	235,359
D0250	Crawford	Pittsburg	0	759,907	0	0	0	0	0	155,640	0	0	0	0	915,547
D0251	Lyon	North Lyon Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
D0252	Lyon	Southern Lyon Co.	0	173,435	0	0	0	0	0	0	0	0	0	0	173,435
D0253	Lyon	Emporia	0	1,478,930	0	0	0	0	0	182,789	0	0	0	0	1,661,719
D0254	Barber	Barber Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
D0255	Barber	South Barber Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
D0256	Allen	Marmaton Valley	0	0	58,726	0	0	0	0	3,323	0	0	0	0	62,049
D0257	Allen	Iola	0	0	0	0	0	0	0	0	0	0	0	0	0
D0258	Allen	Humboldt	0	349,826	0	0	0	0	0	56,797	0	0	0	0	406,623
D0259	Sedgwick	Wichita	0	0	6,080,787	5,424,331	0	0	0	0	562,968	2,609,129	0	0	14,677,215
D0260	Sedgwick	Derby	0	0	809,091	0	0	0	0	0	411,208	0	0	0	1,220,299
D0261	Sedgwick	Haysville	0	0	0	1,981,548	0	0	0	0	0	700,336	0	0	2,681,884
D0262	Sedgwick	Valley Center	0	1,330,361	0	198,220	0	0	0	681,321	0	0	0	0	2,209,902
D0263	Sedgwick	Mulvane	0	390,947	0	0	0	0	0	237,682	0	0	0	0	628,629
D0264	Sedgwick	Clearwater	0	421,495	0	0	0	0	0	62,982	0	0	0	0	484,477
D0265	Sedgwick	Goddard	0	0	2,400,000	0	0	0	0	0	2,228,012	238	0	0	4,628,250
D0266	Sedgwick	Maize	0	3,649,005	0	0	0	0	0	0	0	0	0	0	3,649,005
D0267	Sedgwick	Renwick	0	0	696,510	0	0	0	0	0	300,000	0	0	0	996,510
D0268	Sedgwick	Cheney	0	0	208,069	0	0	0	0	102,397	0	0	0	0	310,466
D0269	Rooks	Palco	0	0	0	0	0	0	0	0	0	0	0	0	0
D0270	Rooks	Plainville	0	0	0	0	0	0	0	0	0	0	0	0	0
D0271	Rooks	Stockton	0	0	0	0	0	0	0	0	0	0	0	0	0
D0272	Mitchell	Waconda	0	0	0	0	0	0	0	0	0	0	0	0	0
D0273	Mitchell	Beloit	0	0	0	0	0	0	0	0	0	0	0	0	0
D0274	Logan	Oakley	0	0	0	0	0	0	0	0	0	0	0	0	0
D0275	Logan	Triplains	0	0	0	0	0	0	0	0	0	0	0	0	0
D0281	Graham	Graham County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0282	Elk	West Elk	0	0	0	0	0	0	0	0	0	0	0	0	0
D0283	Elk	Elk Valley	0	0	22,140	0	0	0	0	0	1,233	0	0	0	23,373
D0284	Chase	Chase County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0285	Chautauqua	Cedar Vale	0	0	0	0	0	0	0	0	0	0	0	0	0
D0286	Chautauqua	Chautauqua	0	0	0	0	0	0	0	0	0	0	0	0	0
D0287	Franklin	West Franklin	0	0	0	0	0	0	0	0	0	0	0	0	0
D0288	Franklin	Central Heights	140,073	0	0	0	0	0	30,993	0	0	0	0	0	171,066
D0289	Franklin	Wellsville	0	199,621	0	0	0	0	0	25,741	0	0	0	0	225,362
D0290	Franklin	Ottawa	0	955,139	0	0	0	0	0	158,651	0	0	0	0	1,113,790
D0291	Gove	Grinnell	0	0	0	0	0	0	0	0	0	0	0	0	0
D0292	Gove	Wheatland	0	0	0	0	0	0	0	0	0	0	0	0	0
D0293	Gove	Quinter	0	0	0	0	0	0	0	0	0	0	0	0	0
D0294	Decatur	Oberlin	0	0	0	0	0	0	0	0	0	0	0	0	0
D0297	Cheyenne	St. Francis	0	0	0	0	0	0	0	0	0	0	0	0	0
D0298	Lincoln	Lincoln	0	0	0	0	0	0	0	0	0	0	0	0	0
D0299	Lincoln	Sylvan Grove	0	0	0	0	0	0	0	0	0	0	0	0	0
D0300	Comanche	Comanche County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0303	Ness	Ness City	0	0	0	0	0	0	0	0	0	0	0	0	0
D0305	Saline	Salina	0	1,900,000	0	0	0	0	0	1,079,246	0	0	0	0	2,979,246
D0306	Saline	Southeast of Salina	0	0	0	0	0	0	0	0	0	0	0	0	0
D0307	Saline	Ell-Saline	0	122,144	0	0	0	0	0	72,409	0	3,452	0	0	198,005
D0308	Reno	Hutchinson	0	2,135,382	0	0	0	0	0	802,069	0	0	0	0	2,937,451
D0309	Reno	Nickerson	0	139,711	0	0	0	0	0	15,190	0	0	0	0	154,901
D0310	Reno	Fairfield	0	0	0	0	0	0	0	0	0	0	0	0	0
D0311	Reno	Pretty Prairie	0	39,269	0	0	0	0	0	4,853	0	0	0	0	44,122
D0312	Reno	Haven	0	71,790	0	0	0	0	0	0	0	0	0	0	71,790

FY 2015 Capital Improvement (Bond and Interest) State Aid Payments

USD	County	District Name	July	August	September	October	November	December	January	February	March	April	May	June	Total
			7/10/2014	8/1/2014	9/2/2014	10/1/2014	11/3/2014	12/1/2014	1/2/2015	2/2/2015	3/2/2015	4/1/2015	5/1/2015	6/24/2015	
State Total			4,238,504	69,315,140	18,242,245	12,232,566	56,120	0	2,875,715	25,233,000	7,647,623	5,111,936	56,166	0	145,009,015
D0375	Butler	Circle	0	0	0	0	0	0	0	0	0	0	0	0	0
D0376	Rice	Sterling	0	0	473,212	0	0	0	0	0	0	0	0	0	473,212
D0377	Atchison	Atchison County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0378	Riley	Riley County	0	63,594	0	0	0	0	0	0	6,484	0	0	0	70,078
D0379	Clay	Clay Center	0	145,124	0	0	0	0	0	45,615	0	0	0	0	190,739
D0380	Marshall	Vermillion	0	0	0	0	0	0	0	0	0	0	0	0	0
D0381	Ford	Spearville	0	172,052	0	0	0	0	0	35,215	0	0	0	0	207,267
D0382	Pratt	Pratt	0	151,880	0	0	0	0	0	39,276	0	0	0	0	191,156
D0383	Riley	Manhattan	0	0	0	0	0	0	0	0	0	0	0	0	0
D0384	Riley	Blue Valley	0	0	0	0	0	0	0	0	0	0	0	0	0
D0385	Butler	Andover	0	3,911,710	0	0	0	0	0	900,000	0	0	0	0	4,811,710
D0386	Greenwood	Madison-Virgil	0	0	0	0	0	0	0	0	0	0	0	0	0
D0387	Wilson	Altoona-Midway	0	0	0	0	0	0	0	0	0	0	0	0	0
D0388	Ellis	Ellis	0	0	0	0	0	0	0	0	0	0	0	0	0
D0389	Greenwood	Eureka	0	0	168,482	0	0	0	0	0	168,481	0	0	0	336,963
D0390	Greenwood	Hamilton	0	0	0	0	0	0	0	0	0	0	0	0	0
D0392	Osborne	Osborne	29,768	0	0	0	0	0	0	0	0	0	0	0	29,768
D0393	Dickinson	Solomon	0	48,780	0	0	0	0	0	0	0	0	0	0	48,780
D0394	Butler	Rose Hill	729,941	0	0	0	0	0	486,628	0	0	0	0	0	1,216,569
D0395	Rush	LaCrosse	0	0	0	0	0	0	0	0	0	0	0	0	0
D0396	Butler	Douglass	0	325,716	0	0	0	0	0	43,841	0	0	0	0	369,557
D0397	Marion	Centre	0	25,781	0	0	0	0	0	1,941	0	0	0	0	27,722
D0398	Marion	Peabody-Burns	0	0	0	0	0	0	0	0	0	0	0	0	0
D0399	Russell	Paradise	0	0	0	0	0	0	0	0	0	0	0	0	0
D0400	McPherson	Smoky Valley	0	270,998	0	0	0	0	0	5,166	0	0	0	0	276,164
D0401	Rice	Chase	0	0	0	0	0	0	0	0	0	0	0	0	0
D0402	Butler	Augusta	0	0	971,252	0	0	0	0	0	636,221	0	0	0	1,607,473
D0403	Rush	Otis-Bison	0	0	0	0	0	0	0	0	0	0	0	0	0
D0404	Cherokee	Riverton	0	0	0	0	0	0	0	0	0	0	0	0	0
D0405	Rice	Lyons	0	0	286,012	0	0	0	0	0	145,719	0	0	0	431,731
D0407	Russell	Russell	0	0	0	0	0	0	0	0	0	0	0	0	0
D0408	Marion	Marion	166,558	0	0	0	0	0	34,814	0	0	0	0	0	201,372
D0409	Atchison	Atchison	380,850	0	0	0	0	0	371,015	0	0	0	0	0	751,865
D0410	Marion	Durham-Hills	0	71,608	0	0	0	0	0	39,667	0	0	0	0	111,275
D0411	Marion	Goessel	0	131,953	0	0	0	0	0	0	0	0	0	0	131,953
D0412	Sheridan	Hoxie	0	0	0	0	0	0	0	0	0	0	0	0	0
D0413	Neosho	Chanute	0	405,384	0	0	0	0	0	400,000	0	0	0	0	805,384
D0415	Brown	Hiawatha	0	0	0	0	0	0	0	0	0	0	0	0	0
D0416	Miami	Louisburg	0	705,600	0	0	0	0	0	47,150	0	0	0	0	752,750
D0417	Morris	Morris County	0	40,066	0	0	0	0	0	0	0	0	0	0	40,066
D0418	McPherson	McPherson	0	69,668	0	0	0	0	0	23,160	0	0	0	0	92,828
D0419	McPherson	Canton-Galva	0	36,000	0	0	0	0	0	9,359	0	0	0	0	45,359
D0420	Osage	Osage City	0	249,566	0	0	0	0	0	33,680	0	0	0	0	283,246
D0421	Osage	Lyndon	0	0	0	0	0	0	0	0	0	0	0	0	0
D0422	Kiowa	Greensburg	0	0	0	0	0	0	0	0	0	0	0	0	0
D0423	McPherson	Moundridge	0	0	0	0	0	0	0	0	0	0	0	0	0
D0426	Republic	Pike Valley	0	0	0	0	0	0	0	0	0	0	0	0	0
D0428	Barton	Great Bend	0	688,937	0	0	0	0	0	36,200	0	0	0	0	725,137
D0429	Doniphan	Troy	0	0	0	0	0	0	0	0	0	0	0	0	0
D0430	Brown	Brown County	0	209,808	0	0	0	0	0	6,061	0	0	0	0	215,869
D0431	Barton	Hoisington	0	190,229	0	0	0	0	0	27,229	0	0	0	0	217,458
D0432	Ellis	Victoria	0	0	0	0	0	0	0	0	0	0	0	0	0
D0434	Osage	Santa Fe	0	108,688	0	0	0	0	0	38,620	0	0	0	0	147,308
D0435	Dickinson	Abilene	0	94,582	0	0	0	0	0	335,336	0	0	0	0	429,918
D0436	Montgomery	Caney	0	0	0	0	0	0	0	0	0	0	0	0	0

FY 2015 Capital Improvement (Bond and Interest) State Aid Payments

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Deposit Date			7/10/2014	8/1/2014	9/2/2014	10/1/2014	11/3/2014	12/1/2014	1/2/2015	2/2/2015	3/2/2015	4/1/2015	5/1/2015	6/24/2015	
State Total			4,238,504	69,315,140	18,242,245	12,232,566	56,120	0	2,875,715	25,233,000	7,647,623	5,111,936	56,166	0	145,009,015
D0437	Shawnee	Auburn Washburn	0	550,216	0	0	0	0	0	182,324	0	0	0	0	732,540
D0438	Pratt	Skyline	0	0	0	0	0	0	0	0	0	0	0	0	0
D0439	Harvey	Sedgwick	0	0	0	0	0	0	0	0	0	0	0	0	0
D0440	Harvey	Halstead	100,000	0	0	0	0	0	167,677	0	0	0	0	0	267,677
D0443	Ford	Dodge City	0	2,166,583	0	0	0	0	0	833,786	0	0	0	0	3,000,369
D0444	Rice	Little River	0	0	0	0	0	0	0	0	0	0	0	0	0
D0445	Montgomery	Coffeyville	0	0	0	35,774	0	0	0	0	0	278,874	0	0	314,648
D0446	Montgomery	Independence	0	633,428	0	0	0	0	0	633,427	0	0	0	0	1,266,855
D0447	Montgomery	Cherryvale	0	184,625	0	0	0	0	0	9,851	0	0	0	0	194,476
D0448	McPherson	Inman	42,962	0	0	0	0	0	4,274	0	0	0	0	0	47,236
D0449	Leavenworth	Easton	0	175,199	0	0	0	0	0	43,242	0	0	0	0	218,441
D0450	Shawnee	Shawnee Heights	0	0	892,138	0	0	0	0	0	0	0	0	0	892,138
D0452	Stanton	Stanton County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0453	Leavenworth	Leavenworth	0	1,774,872	0	0	0	0	0	755,678	0	0	0	0	2,530,550
D0454	Osage	Burlingame	0	136,225	0	0	0	0	0	12,957	0	0	0	0	149,182
D0456	Osage	Marais Des Cygnes	0	0	0	0	0	0	0	0	0	0	0	0	0
D0457	Finney	Garden City	0	1,571,477	0	0	0	0	0	0	1,024,229	332	0	0	2,596,038
D0458	Leavenworth	Basehor-Linwood	0	656,484	0	0	0	0	0	694,916	0	0	0	0	1,351,400
D0459	Ford	Bucklin	0	0	0	0	0	0	0	0	0	0	0	0	0
D0460	Harvey	Hesston	0	0	232,665	0	0	0	0	0	232,665	0	0	0	465,330
D0461	Wilson	Neodesha	202,355	0	0	0	0	0	3,689	0	0	0	53,475	0	259,519
D0462	Cowley	Central	0	135,337	0	0	0	0	0	11,768	0	0	0	0	147,105
D0463	Cowley	Udall	0	0	0	92,693	0	0	0	0	0	0	0	0	92,693
D0464	Leavenworth	Tonganoxie	0	728,393	0	0	0	0	0	242,797	0	0	0	0	971,190
D0465	Cowley	Winfield	0	0	756,555	0	0	0	0	0	143,072	0	0	0	899,627
D0466	Scott	Scott County	0	0	0	0	0	0	0	0	0	0	0	0	0
D0467	Wichita	Leoti	0	0	0	0	0	0	0	0	0	0	0	0	0
D0468	Lane	Healy	0	0	0	0	0	0	0	0	0	0	0	0	0
D0469	Leavenworth	Lansing	0	1,284,908	0	0	0	0	0	851,940	0	0	0	0	2,136,848
D0470	Cowley	Arkansas City	0	1,212,492	0	0	0	0	0	559,377	0	0	0	0	1,771,869
D0471	Cowley	Dexter	0	0	0	0	0	0	0	0	0	0	0	0	0
D0473	Dickinson	Chapman	0	99,122	0	0	0	0	0	40,487	0	0	0	0	139,609
D0474	Kiowa	Haviland	0	0	0	0	0	0	0	0	0	0	0	0	0
D0475	Geary	Junction City	0	1,101,719	0	0	0	0	0	593,233	0	0	0	0	1,694,952
D0476	Gray	Copeland	0	0	0	0	0	0	0	0	0	0	0	0	0
D0477	Gray	Ingalls	0	0	0	0	0	0	0	0	0	0	0	0	0
D0479	Anderson	Crest	0	0	0	0	0	0	0	0	0	0	0	0	0
D0480	Seward	Liberal	0	1,062,539	0	0	0	0	0	2,381,492	0	0	0	0	3,444,031
D0481	Dickinson	Rural Vista	0	0	0	0	0	0	0	0	0	0	0	0	0
D0482	Lane	Dighton	0	0	0	0	0	0	0	0	0	0	0	0	0
D0483	Seward	Kismet-Plains	0	0	0	0	0	0	0	0	0	0	0	0	0
D0484	Wilson	Fredonia	0	0	0	0	0	0	0	36,628	0	0	0	0	36,628
D0487	Dickinson	Herington	0	239,893	0	0	0	0	0	144,989	0	0	0	0	384,882
D0489	Ellis	Hays	0	0	0	0	0	0	0	0	0	0	0	0	0
D0490	Butler	El Dorado	0	105,715	0	0	0	0	0	41,981	0	0	0	0	147,696
D0491	Douglas	Eudora	0	1,316,885	0	0	0	0	0	690,940	0	0	0	0	2,007,825
D0492	Butler	Flinthills	0	0	88,395	0	0	0	0	0	12,067	0	0	0	100,462
D0493	Cherokee	Columbus	0	0	0	0	0	0	0	0	0	0	0	0	0
D0494	Hamilton	Syracuse	0	0	0	0	0	0	0	0	0	0	0	0	0
D0495	Pawnee	Ft. Larned	0	0	0	0	0	0	0	0	0	0	0	0	0
D0496	Pawnee	Pawnee Heights	0	0	0	0	0	0	0	0	0	0	0	0	0
D0497	Douglas	Lawrence	0	394,725	0	0	0	0	0	88,005	0	0	0	0	482,730
D0498	Marshall	Valley Heights	0	45,713	0	0	56,120	0	0	19,613	0	0	2,691	0	124,137
D0499	Cherokee	Galena	0	118,266	0	0	0	0	0	111,131	0	0	0	0	229,397
D0500	Wyandotte	Kansas City	0	5,260,478	0	0	0	0	0	536,928	0	0	0	0	5,797,406

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State Total			4,238,504	69,315,140	18,242,245	12,232,566	56,120	0	2,875,715	25,233,000	7,647,623	5,111,936	56,166	0	145,009,015
D0501	Shawnee	Topeka	1,819,796	0	0	0	0		1,255,007	0	0	0	0		3,074,803
D0502	Edwards	Lewis	0	0	0	0	0		0	0	0	0	0		0
D0503	Labette	Parsons	0	839,804	0	0	0		0	103,796	0	0	0		943,600
D0504	Labette	Oswego	0	96,713	0	0	0		0	33,072	0	0	0		129,785
D0505	Labette	Chetopa - St. Paul	0	0	173,130	0	0		0	0	112,839	0	0		285,969
D0506	Labette	Labette County	0	280,084	0	0	0		0	31,159	0	0	0		311,243
D0507	Haskell	Satanta	0	0	0	0	0		0	0	0	0	0		0
D0508	Cherokee	Baxter Springs	0	264,627	0	0	0		0	0	68,045	0	0		332,672
D0509	Sumner	South Haven	0	50,883	0	0	0		0	6,938	0	0	0		57,821
D0511	Harper	Attica	0	0	0	0	0		0	0	0	0	0		0
D0512	Johnson	Shawnee Mission	0	0	0	0	0		0	0	0	0	0		0