

ATTACHMENT C

In general, most districts probably categorized their expenditure and staffing data correctly. However, this kind of misreporting, even if it's relatively rare, causes problems when trying to compare districts to identify areas where they could become more efficient. For example, it would be impossible for the Goessel school district to make meaningful comparisons of its per-student spending on either student support or instruction support.

Conclusion:

As directed by the 2010 Commission, this audit was limited to looking only at high-level school district data maintained by the Department of Education to try to identify patterns or trends that might shed more light on districts' operational efficiency. Although we realize that on-site audits can take district officials' time and resources, and that district officials have been scouring their budgets looking for ways to reduce costs without harming their educational programs if possible, we think the efficiency audits envisioned in the enabling legislation that created the Commission can serve a vital role in helping districts identify additional efficiencies that may exist.

We strongly believe that the current fiscal situation—which may linger for some time—makes it all the more important that school districts find ways to make their operations more efficient. That's true not only from districts' perspective, but also from the State's perspective, which currently spends more than \$3.3 billion a year on educating K-12 students.

Recommendations for Executive Action:

1. To help ensure that the expenditure and staffing data school districts report to the Department of Education are complete and categorized accurately, and to provide districts, school boards, Department officials, and the Legislature with more meaningful information for comparison purposes, the Department should provide additional guidance to district staff on how to report their expenditures according to the Kansas Accounting Notebook. In developing that guidance, the Department should place particular emphasis on the areas of student support, instruction support, district-level administration, and school-level administration. Those are areas school districts frequently report their expenditure or staffing data inaccurately. The Department also should provide additional guidance to district staff on how to properly categorize staffing counts in their annual personnel reports.

EXHIBIT

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ATTACHMENT C

Recommendations for Legislative Action:

1. To help ensure that the expenditure and staffing data that school districts report to the Department of Education are complete and categorized accurately, and to provide districts, school boards, Department officials, and the Legislature with more meaningful information for comparison purposes, the House Education Committee or Senate Education Committee should introduce legislation requiring school districts to have those reports audited as part of their annual financial audits.
2. To help identify ways districts can make their operations more efficient without harming their educational programs, the Legislative Post Audit Committee or the 2010 Commission should consider approving an in-depth efficiency audit looking at whether school districts are managing their personnel, facilities, and other resources in an efficient and economical manner.



The Voice of Small Business®

**Testimony in Support of HB2360 by Mr. Daniel Murray
Kansas State Director, National Federation of Independent Business
House Education Budget Committee Committee
Thursday, March 3, 2011**

Good morning Chair Gordon and members of the Committee. My name is Dan Murray and I am the State Director of the National Federation of Independent Business/Kansas. NFIB/Kansas supports HB2360.

NFIB/Kansas has, and will likely continue to remain silent on the overall policy debate regarding K-12 Education finance and funding. However, our members have consistently supported state efforts to find efficiencies in spending. Further, our members understand the necessity of balancing their books and are astounded that there is not a uniform and transparent reporting system for school district receipts and expenditures.

Kansas commits 52 percent of the state general fund to K-12 education, the largest portion of the state budget. Policy-makers and Kansas taxpayers must have a system in which they can uniformly compare our state's largest investment. We believe the uniform reporting practices outlined in HB2360 will help the state—and school districts—identify efficiencies and save tax dollars.

In their August 2010 summary report of voluntary efficiency audits conducted on seven school districts, the Legislative Post Audit came to the following conclusion:

"The current fiscal situation—which may linger for some time—makes it critical for school districts to find ways to make their operations more efficient. The purpose of these seven school efficiency audits was to find ways in which districts can change the way they currently operate so they can provide the same quality of educational services using fewer resources, or so they can use their existing resources more productively. . . . Having an on-going efficiency management process is essential to improving efficiency. A well-developed process should include calculating efficiency measures, comparing those measures to peers and benchmarks, and systematically making changes as needed. None of the seven districts we looked at had such a process, and it's unlikely that most districts in the State have one either."

We believe that HB2360 is a good first step in addressing the LPA's recommendation. Any well-developed process to compare measures to peers and benchmarks must start with uniform and transparent reporting systems. We urge your support of HB2360

NFIB/KS is the leading small business organization representing small and independent businesses. A nonprofit, nonpartisan organization founded in 1943, NFIB/KS represents the consensus views of its over 4,100 members in Kansas.

House Education Budget Committee

Date: March 3, 2011

Attachment #: 4

Approved March, 15, 2011

Date

MINUTES OF THE HOUSE EDUCATION COMMITTEE

The meeting was called to order by Chairman Clay at 9:00 a.m. On February 8, 2011 in Room 784 of the Docking State Office Building.

All members were present except:
Representative Pat Colloton

Committee state present:

Sharon Wenger, Kansas Legislative Research Department
Reagan Cussimano, Kansas Legislative Research Department
Eunice C. Peters, Kansas Revisor of Statutes
Norm Furse, Kansas Revisor of Statutes
Jason Long, Kansas Revisor of Statutes
Dale Dennis, Deputy Commissioner, Kansas State Department of Education
Jan Johnston, Committee Assistant

Conferees appearing before the Committee:

Mark Tallman, Kansas Association of School Boards
Cheryl Semmel, USA Kansas
Stuart Little, Shawnee Mission School District
Diane Gjerstad, Wichita Public Schools

Others attending, see attached sheet.

HB 2015 – School districts; removing the expiration provision in K.S.A. 72-6433d.

Chairman Aurand opened the hearing on HB 2015.

Eunice Peters, Kansas Revisor of Statutes, explains HB 2015. This Bill amends current Statute. The only changes eliminate sunset provision.

A question and answer session followed.

Mark Tallman, Associate Executive Director for Advocacy, spoke to the Committee as a proponent of HB 2015. The Bill would remove the "sunset" provision on the special law that allows a school district's Local Option Budget to be determined as though the base budget is \$4,433 and state special education aid at the same level as in FY 2009. Unless this sunset is removed many school districts will face a loss of revenue authority – unless the Legislature increases the base from the current \$4,012 to \$4,433 by FY 2013. Under the Governor's budget, however, the base will decline even further, to \$3,937 in the current year and \$3,780 next year. (Attachment 1)

Chairman Aurand recommended a question and answer session will follow upon completion of all testimony.

Cheryl Semmel, Executive Director USA Kansas spoke to the Committee as a proponent of HB 2015. The mission of United School Administrators of Kansas, through collaboration of member associations, is to serve, support, and develop educational leaders and to establish USA/Kansas as a significant force to improve education.

Education administrators remain committed to ensuring that each and every child in Kansas receives a quality education that will help them reach their potential and become successful, productive adults. There are 465,000 students in our public schools that we strive to impact positively every single day. As you know, Kansas students are making unprecedented academic achievement and we are on a path of continuous improvement. (Attachment 2)

CONTINUATION SHEET

Minutes of the House Education Committee at 9:00 a.m. On February 8, 2011, in Room 784 of the Docking State Office Building.

Stuart Little, Shawnee Mission School District, spoke to the Committee as a proponent of HB 2015. Shawnee Mission is the state's third largest school district with 27,828 students enrolled in 2010-11. We are like all other school districts in Kansas who have adjusted to the declining state financial support. We have been reducing teachers and administrators, increasing class size, and closing schools in the last two years. We are very aware of the challenges you face at the state and are preparing to implement additional reductions. We are managing the reductions in funding in our schools and our patrons are noticing the impact of budget cuts on the education their children receive. HB 2015 is one measure that can help us manage this current budget crisis. (Attachment 3)

Diane Gjerstad, Wichita Public Schools, spoke to the Committee as a proponent of HB 2015. HB 2015 would remove the sunset clause for the calculation of local option budget (LOB). The base budget per pupil has been on a downward spiral since the 2008-09 school year where it briefly reached \$4433. To ease the reductions to schools for the past three years the Legislature allowed districts to calculate LOB as if the base remained \$4433. (Attachment 4)

A question and answer session followed the presentations.

Chairman Aurand closed the hearing on HB 2015.

HB 2004 - School districts; defining non-resident pupil.

Chairman Aurand asked the Committee as to what their intent was for HB 2004. It was the consensus of the committee to work the bill.

Chairman Aurand opened the meeting on HB 2004.

Eunice Peters, Office of the Revisor of Statutes, handed out an amended copy of HB 2004. (Attachment 5)

Chairman Aurand made a motion to adopt this balloon amendment whereby it drops the ten mile limit to 2.5 mile limit from school which would allow more access school buses have in transporting students. Seconded by Representative Ryckman. Seeing no further questions on the Amendment. Motion carried.

Chairman Aurand made a motion to adopt a second Amendment to HB 2004 to make it clear school district buses could come in other school districts to pick up students. Representative Osterman seconded. Seeing no further discussion on the Amendment. Motion carried.

Norm Furse, Kansas Revisor of Statutes, explained the possible problems with this HB 2004. Norm Furse recommended a Substitute Bill which would show the two Amendments that the Chair suggested and the Committee approved and the rest of the material would be out of there. That would, however, change the sponsor of this Bill to this Committee on Education.

Representative Huebert made a motion to do a Substitute Bill. Representative Bollier seconded. Motion carried.

Chairman Aurand made a motion to pass this Bill out favorably. Representative Huebert seconded. Motion carried.

Chairman Aurand closed the hearing on HB 2004.

HB - 2016 - School districts; finances; bilingual weighting based on program enrollment.

Chairman Aurand asked the Committee to turn their attention to HB 2016. This Bill was done

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

Minutes of the House Education Committee at 9:00 a.m. On February 8, 2011, in Room 784 of the Docking State Office Building.

on the Post Audit cost study. A handout copy of HB 2016 (Attachment 6)

Representative Spalding distributed a handout to Committee members which related to her study of the bilingual headcount. (Attachment 7)

A question and answer session followed.

Chairman Aurand asked the Committee to study HB 2016. He told the Committee we would work the Bill at a later date.

HB – 2078 - State schools for the deaf and blind; authorization to contract for training programs year round.

Chairman Aurand asked the Committee he would entertain any discussion on HB 2078.

Representative Huebert moved that we pass HB 2078 as written. Seconded by Representative Billinger. Motion carried.

The meeting was adjourned at 10:25 a.m. The next meeting is scheduled for February 10, 2016.

STUART J. LITTLE, Ph.D.

Little Government Relations, LLC

House Education Committee Testimony on House Bill 2015

February 8, 2011

Chairman Aurand and Members of the Committee,

I am Stuart Little, lobbyist for the Shawnee Mission School District, located in Johnson County. I appear today in support of House Bill 2015. Shawnee Mission is the state's third largest school district with 27,827 students enrolled in 2010-11. We are like all other school districts in Kansas who have adjusted to the declining state financial support. We have been reducing teachers and administrators, increasing class size, and closing schools in the last two years. We are very aware of the challenges you face at the state and are preparing to implement additional reductions. We are managing the reductions in funding in our schools and our patrons are noticing the impact of budget cuts on the education their children receive. House Bill 2015 is one measure that can help us manage this current budget crisis.

Districts across the state have made significant budget reductions starting in 2009-10. Several years ago, legislation allowed districts to use the 2009 BSAPP of \$4,433 for the calculation of the local option budget. The effect of this change was to allow districts to weather, at that time, what we believed was a brief downturn in state revenues and reductions in school funding. The legislation was given a three-year sunset provision. At the end of next school year, the sunset will expire and districts statewide will lose additional local revenue. Shawnee Mission School District anticipates our loss in local revenue will be between \$7 and \$10 million depending on state funding in the 2012-2013 school year. To put this in context, state funding reductions in 2009-10 were \$13.5 million. If the Governor's budget recommendations are enacted, further reductions of \$12.5 million are expected through the 2012-13 school year. The loss of up to \$10 million will exacerbate the combined \$26 million reductions the district may experience.

Although the sunset will not affect the 2011-12 school year, it is important to extend this provision during this legislative session. Districts cannot begin their budget cutting process in May after the close of the legislative session. If a decision is not made this legislative session, the district will need to make plans for another round of budget reductions in case the statute is not extended. Districts have already made significant reductions to their budgets and expect to make more. It is important to shore up this funding now so it does not become another distraction to the most important mission of educating our children.

We support your efforts to consider this bill and other options to adjust and manage the school finance formula more efficiently and fairly for all students in Kansas.

I would be happy to stand for questions at the appropriate time.

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House Education Committee

Date 2/8/11

Attachment# 3

House Education Committee
HB 2191 School districts; due process
Friday, February 11, 2011
Dr. Brenda S. Dietrich
Superintendent, USD 437 Auburn-Washburn

Good afternoon,

Thank you for giving me the opportunity to visit with you today about **HB 2191** which would amend teacher tenure law by extending the parameters by which one can earn tenure from three consecutive years of employment and a fourth contract, to five years and a sixth contract.

My reasons for supporting this bill are really very simple. I believe we need to give more intentional and targeted support for certified staff who are new to our profession and, by the very nature of their newness, need more time to hone their skills. I look at this bill as giving our inexperienced staff the very precious **"gift of time"**. HB 2191 allows us an opportunity we do not currently have **to strengthen our profession**. It provides more time for us to devote to helping those teachers who are standing on the edge of a cliff after 3 years in our district who do not quite have the skill base we require in order to continue in our employ. **The cliff is created by the current teacher tenure law in the state of Kansas**. We need a **longer induction phase** in order to work with these teachers who just need some more time to meet our standards for effective instruction.

If we had more time to mentor them, **we could provide very focused professional development to close their skill gaps**. We could give them even more support and coaching with exemplary, mentor teachers and provide opportunities for them to learn and observe from the best of the best. I strongly believe these probationary staff members would benefit greatly from the additional supports we could provide, which would save them

House Education Committee
 Date 2/11/11
 Attachment# 3-1

edge of that cliff that leads to a non-renewal notice because they just needed a little more time and we could not give it to them.

In this economic climate, our direction to administrators in USD 437 is that **we cannot afford to take a risk** on our newest staff members if they have not met or exceeded our standards as indicated on the district's appraisal instrument. Our **principals have the responsibility to hire capable teachers and ensure they become and remain effective in the classroom**. However, if there is any doubt that these newer staff members are not highly skilled before they reach tenure at the end of three short years, then we are faced with a non-renewal simply because **we do not have the luxury of any more time with these teachers**.

There are some probationary staff members that come to us with highly developed instructional skills who have a clear understanding of all of the factors of teacher effectiveness and know how to manage a classroom, understand best practices, and will have an immediate positive impact on improving student achievement. But there are those new to the profession who need much more attention and assistance to be the best teacher they can be; and, like anyone learning a new skill, **they will take longer than others to master that skill**.

I am not in any way opposed to teacher tenure. It serves an important purpose for helping to retain quality staff and for providing job protection afforded other professions. I was a tenured teacher when I was in the classroom and I understand the stability and protection it brings to our certified staff. I love my teachers. They are the reason our students are learning at the highest levels. I want to continue to provide our students in Auburn-Washburn with the best education possible, but our current law does a disservice to our newest teachers.

Some may argue that we can continue to work with them after they reach tenure. That is true. However, the protection afforded the newly tenured teacher changes the tenor of the conversation dramatically. The desire or

3-2

willingness on the teacher's part to engage in additional dialog, activities, workshops, observations, and data gathering tasks to hone their skills, many times, is met with resistance and apathy now. **The window of opportunity to provide the kind of coaching and training we believe he/she still needs, has closed.**

Other professions have longer induction periods to ensure that all the supports are in place for a successful career. I would think that we should be able to improve and strengthen our profession and build tremendous capacity for teacher leadership and student achievement if we could extend the development and probationary phase. I believe it would also provide the time we would need with our new staff in order to solidify a shared understanding of what constitutes good teaching and best practices in our classrooms in Kansas.

I support HB 2191, even though it may be somewhat controversial, because **I believe it is in the best interests of our profession and will make a positive impact on teaching and learning for the 475,000 children in our public schools in Kansas. I hope you will support it, as well.**

Thank you for your time. I would be happy to answer any questions you might have.

Senate Education Committee

HB 2191 School districts; due process

Written Testimony

Dr. Brenda S. Dietrich

Superintendent, USD 437 Auburn-Washburn

Good afternoon,

Please accept this written testimony regarding **HB 2191**, which would amend due process rights for teachers by extending the parameters by which one can earn tenure. HB 2191, as passed by the House would allow an extension of the probationary period by mutual agreement of the teacher and administrator. The bill also creates a process for evaluating the impact that this flexibility has and establishes a 2016 sunset.

My reasons for supporting this bill are really very simple. I believe we need to give more intentional and targeted support for certified staff who are new to our profession and, by the very nature of their newness, need more time to hone their skills. I look at this bill as giving our inexperienced staff the very precious **"gift of time"**. HB 2191 allows us an opportunity we do not currently have **to strengthen our profession**. It provides more time for us to devote to helping those teachers who are standing on the edge of a cliff after 3 years in our district who do not quite have the skill base we require in order to continue in our employ. **The cliff is created by the current teacher tenure law or due process rights that are currently in effect in the state of Kansas.** We need a **longer induction phase** in order to work with these teachers who just need some more time to meet our standards for effective instruction.

If we had more time to mentor them, we could provide very focused professional development to close their skill gaps. We could give them even more support and coaching with exemplary, mentor teachers and provide

opportunities for them to learn and observe from the best of the best. I strongly believe these probationary staff members would benefit greatly from the additional supports we could provide, which would save them from going over the edge of that cliff that leads to a non-renewal notice because they just needed a little more time.

In this economic climate, our direction to administrators in USD 437 is that **we cannot afford to take a risk** on our newest staff members if they have not met or exceeded our standards as indicated on the district's appraisal instrument. **Our principals have the responsibility to hire capable teachers and ensure they become and remain effective in the classroom.** However, if there is any doubt that these newer staff members are not highly skilled before they reach tenure and receive due process rights at the end of three short years, then we are faced with a non-renewal simply because **we do not have the luxury of any more time with these teachers.**

There are some probationary staff members that come to us with highly developed instructional skills who have a clear understanding of all of the factors of teacher effectiveness and know how to manage a classroom, understand best practices, and will have an immediate positive impact on improving student achievement. But there are those new to the profession who need much more attention and assistance to be the best teacher they can be; and, like anyone learning a new skill, **they will take longer than others to master that skill.**

I am not in any way opposed to teacher tenure or due process. It serves an important purpose for helping us retain quality staff and for providing job protection afforded other professions. I was a tenured teacher when I was in the classroom and I understand the stability and protection it brings to our certified staff. I love my teachers. They are the reason our students are learning at the highest levels. I want to continue to provide our students in Auburn-Washburn

with the best education possible, but our current law does a disservice to our newest teachers. HB 2191 would allow districts the extra time needed to work with that small subset of teachers who have demonstrated great potential but need additional time to demonstrate proficiency and a sustained trend of continuous improvement.

Some may argue that we can continue to work with them after they reach tenure. That is true. However, the protection afforded the newly tenured teacher changes the tenor of the conversation dramatically. The desire or willingness on the teacher's part to engage in additional dialog, activities, workshops, observations, and data gathering tasks to hone their skills, many times, is met with resistance and apathy now that they have due process rights. **The window of opportunity to provide the kind of coaching and training we believe he/she still needs under the current statute, has closed.**

Other professions have longer induction periods to ensure that all the supports are in place for a successful career. I would think that we should be able to improve and strengthen our profession and build tremendous capacity for teacher leadership and student achievement if we could extend the development and probationary phase. I believe it would also provide the time we would need with our new staff in order to solidify a shared understanding of what constitutes good teaching and best practices in our classrooms in Kansas.

I support HB 2191, because **I believe it is in the best interests of our profession and will make a positive impact on teaching and learning for the 475,000 children in our public schools in Kansas.** I hope you will support it, as well.

Capitol Building
Room 241 South
Topeka, KS 66612



Office of the Governor

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Sam Brownback, Governor

MEMORANDUM

TO: House Committee on Appropriations
FROM: Landon Fulmer, Director of Policy
DATE: January 24, 2011
SUBJECT: House Bill 2014

Thank you for the opportunity to comment on the Governor's freeze bill. House Bill 2014 enacts important revisions Governor Brownback proposes for the FY 2011 budget. He has requested quick action on this bill so school districts and Medicaid agencies can plan their current year budgets, so we appreciate the timing of this hearing today.

On a cash basis, the State General Fund began FY 2011 with \$876. This starting balance would have been even less without steps taken at the end of FY 2010 to delay \$132 million in aid to schools until after the start of the new fiscal year. These steps had to be taken to manage the loss of \$100 million in tax revenues that were in the spring revenue estimate, but did not materialize. It is the Governor's plan that the steps taken with this bill will allow us to avoid delaying additional payments across fiscal years. I will highlight the most significant changes in the bill for you.

L014078

Appropriations Committee
Date January 24, 2011
Attachment 4

Education Jobs—K-12 State Aid and Medicaid

In August 2010, Congress enacted legislation authorizing the Education Jobs Fund. \$92 million was awarded to Kansas for the 2010-2011 school year. In the same legislation, Congress extended a higher level of federal Medicaid assistance. This federal legislation is crucial to balancing the current year budget without further program reductions.

As is allowed by the federal law and was suggested by Governor Parkinson last fall. Governor Brownback now proposes using \$86 million of the federal Education Jobs funding to free State General Fund resources needed to finance higher health and human service caseload entitlement programs that will cost us \$98 million more than we had originally budgeted for FY 2011. Without the use of the Education Jobs funding, the FY 2011 State General Fund budget would have to be cut further. Exchanging the federal funding for SGF support will have no net effect to the schools, while we meet our commitment to those receiving Medicaid and other health care services.

Other Current Year Revisions

Also contained in the bill are numerous adjustments to the current year budget. For example, we discovered that both the Economic Development Initiatives Fund and the Children's Initiatives Fund were overspent in FY 2011. This budget bill will make the necessary reductions to bring these state funds into balance.

The Affordable Airfare program in the Department of Commerce needs an expenditure limitation increase to permit expenditure of funds authorized for FY 2010 but which were not committed in time. New funds need to be appropriated for the Department on Aging and KHPA to implement the new nursing facility provider tax and for KDHE to administer the child care facility legislation, both enacted by the 2010 Legislature.

A change in how the state seeks reimbursement for special education students eligible for Medicaid resulted in a catastrophic reduction in reimbursements to the Lake Mary Center in the

Paola School District disproportionate to all the other districts. Language in this bill will address this issue on a one-time basis to restore \$175,000 of the \$475,000 cut. The district has committed to overcome this change over the long-term.

Funding appropriated but not needed for undermarket adjustments is lapsed in the bill, as is funding already appropriated for FY 2012 and FY 2013. While Governor Brownback wants to see the size of the workforce trimmed, and those who are employed by the state properly compensated, the budget must first be brought into structural balance. As was announced last Thursday, the Governor, Speaker of the House and Senate President are committed to tackling the three largest cost drivers in the budget and the effect of this work will translate to better services and ultimately a lower tax burden for the citizens of our state. Much work will have to be done before we reach that goal, but the appropriation bill before you is one of the first steps on that path to structural balance.

Ultimately, the adjustments made by this bill will leave us with a projected ending balance of \$35.7 million, necessary for us to meet our obligations in the FY 2012 budget and to hedge against the further loss of SGF revenues over the rest of this fiscal year. We in the Brownback Administration look forward to working with you on our state's budget issues over the coming weeks.

State General Fund Outlook					
(Dollars in Millions)					
	FY 2009 Actual	FY 2010 Actual	FY 2011 Gov. Revised	FY 2011 Gov. Rec.	
Beginning Balance	\$ 526.6	\$ 49.6	\$ (27.1)	\$ 35.7	
Revenues	5,587.4	5,191.3	5,789.9	6,044.8	
Total Available	\$ 6,113.9	\$ 5,240.9	\$ 5,762.8	\$ 6,080.5	
Expenditures					
Expenditures	6,064.4	5,238.2	5,727.1	6,072.9	
Contingent Encumbrances	--	29.8	--	--	
Total Expenditures	\$ 6,064.4	\$ 5,268.0	\$ 5,727.1	\$ 6,072.9	
Ending Balance	\$ 49.6	\$ (27.1)	\$ 35.7	\$ 7.5	
As Percent of Expenditures	0.8 %	(0.5 %)	0.6 %	0.1 %	

House Appropriations Committee

Testimony on HB 2014

January 24, 2011

Presented by:
Mike Mathes, Superintendent, Seaman USD 345
on behalf of
United School Administrators of Kansas and
The Kansas School Superintendents Association

My name is Mike Mathes and I am the superintendent of schools from Seaman USD 345. The Seaman school district is a suburban district located in northern Topeka and Shawnee County. We have 3,730 students enrolled in pre-K through 12th grade. The Seaman public schools have long been a source of pride for our community.

First, thank you for the opportunity to appear before you today. I am here today to speak to HB 2014, the FY 2011 spending bill. Specifically, I would like to speak to you about the provisions for K-12 public education. It is unfortunate that the economic downturn and subsequent budget cuts have impacted us in such a way that this bill is necessary; however, we find ourselves in uncharted territory as we attempt to address the budget.

The 2011 Legislative Session promises to be challenging as we continue to deal with this unprecedented economic downturn. As those charged with leading our state through the budget and revenue crisis, I know you will be called upon to make some of the most weighty decisions of your legislative service.

Special Education Funding Maintenance of Effort

Administrators were pleased to see special education funding will be increased from \$367.5 million in the current fiscal years to \$427.7 million in FY 2012. Unfortunately, the current year's funding is about \$16.7 million short of meeting the American Recovery and Reinvestment Act (ARRA) maintenance of effort requirement. The Department of Education has advised administrators that if the maintenance of effort requirement is not met, the state will be financially penalized in FY 2013. This penalty is expected to be 16-percent or more of our federal funding.

We are imploring the legislature to fund the FY 2011 \$16.7 million shortfall in special education to ensure that our students with special learning needs are not impacted by future penalties.

Appropriations Committee

Date January 24, 2011

Attachment 6

JOBS funding

Last year, Congress passed the JOBS bill, which appropriated \$92 million for Kansas in K-12 education funds for Kansas. HB 2014, however, does not direct the JOBS funding to K-12 education spending. Instead, it uses \$86 million of the federal Education Jobs Funding to replace \$86 million in State General Fund (SGF).

HB 2014 also does not fund the \$50 million supplemental requested for FY 2011 -- to cover the loss in property valuations, higher enrollment, and the increase in at-risk students.

The cumulative effective of these actions is that the Base State Aid Per Pupil (BSAPP) is reduced from \$4,012 to \$3,937 or \$75 per pupil.

How the Seaman School District is impacted

The Seaman school district has done an excellent job managing the district's finances and ensuring that students have access to programs and services they need. Unfortunately, in the absence of a multi-year budget and the uncertainty of our economic circumstances, advanced planning is extraordinarily challenging. The Seaman school district has already eliminated and/or reduced programs and personnel, but we anticipate additional reductions may be necessary.

The FY 2011 budget proposal reduces the Base State Aid Per Pupil (BSAPP) from \$4,012 to \$3,937 or \$75. For the Seaman school district, that reduction will result in a \$338,000 cut, to be made before the end of this year.

The investment our state has made in schools has been critical to the success we have seen in student achievement and in preparing students for entry into the workforce. The Seaman school district has done an excellent job managing the district's finances and ensuring that each student receives a quality education. In response to the funding reductions enacted this past year, the Seaman school district:

- Used all of the money saved through the consolidation of four elementary schools to two elementary schools
- Transferred money saved by consolidating two middle schools into the contingency fund to pay bills and payroll when state aid payments were delayed
- Eliminated 31.5 positions (including 3 administrative, 5.5 teachers, 23 classified)
- Reduced the special education and administrative staff development budgets

The Seaman school district remains committed to operating a quality, efficient and effective school district. Over the past 3 to 4 years, we have reduced operating expenses by nearly \$1.9 million each year. As a percentage of our cuts thus far 32% have been at the administrative level, 34% teachers, and 44% at the classified level.

Appropriations Committee

Date January 24, 2011

Attachment 6-2

Our local option budget and cash reserves have allowed us to maintain programs, instructional support and make payroll on time. Additional reductions to K-12 education funding may result in:

- Deeper cuts to instructional, professional development and library budgets
- Eliminating field trips
- Eliminating many middle school extracurricular activities
- Eliminating some sports, including non-varsity sports, at the high school level
- Eliminating almost all non-special education paraprofessionals
- Eliminating 10 to 20 teaching positions
- Increasing class size
- Eliminating after school programs
- Reducing the number of elective courses offered
- Increasing the local option mill levy

As you see, any further cuts will significantly impact our students, our workforce and our community. Kansans have been called upon to compromise and work together for the common good of the State. As education and community leaders, we remain committed to working with you during this legislative session.

Capitol Building
Room 241 South
Topeka, KS 66612



Office of the Governor

phone: 785-296-3232
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Sam Brownback, Governor

MEMORANDUM

TO: Senate Committee on Ways and Means
FROM: Landon Fulmer, Director of Policy
DATE: January 24, 2011
SUBJECT: Senate Bill 16

Thank you for the opportunity to comment on the Governor's freeze bill. Senate Bill 16 enacts important revisions Governor Brownback proposes for the FY 2011 budget. He has requested quick action on this bill so school districts and Medicaid agencies can plan their current year budgets, so we appreciate the timing of this hearing today.

On a cash basis, the State General Fund began FY 2011 with \$876. This starting balance would have been even less without steps taken at the end of FY 2010 to delay \$132 million in aid to schools until after the start of the new fiscal year. These steps had to be taken to manage the loss of \$100 million in tax revenues that were in the spring revenue estimate, but did not materialize. It is the Governor's plan that the steps taken with this bill will allow us to avoid delaying additional payments across fiscal years. I will highlight the most significant changes in the bill for you.

Senate Ways and Means
Date:
Attachment:

01/25/11

Education Jobs—K-12 State Aid and Medicaid

In August 2010, Congress enacted legislation authorizing the Education Jobs Fund. \$92 million was awarded to Kansas for the 2010-2011 school year. In the same legislation, Congress extended a higher level of federal Medicaid assistance. This federal legislation is crucial to balancing the current year budget without further program reductions.

As is allowed by the federal law and was suggested by Governor Parkinson last fall, Governor Brownback now proposes using \$86 million of the federal Education Jobs funding to free State General Fund resources needed to finance higher health and human service caseload entitlement programs that will cost us \$98 million more than we had originally budgeted for FY 2011. Without the use of the Education Jobs funding, the FY 2011 State General Fund budget would have to be cut further. Exchanging the federal funding for SGF support will have no net effect to the schools, while we meet our commitment to those receiving Medicaid and other health care services.

Other Current Year Revisions

Also contained in the bill are numerous adjustments to the current year budget. For example, we discovered that both the Economic Development Initiatives Fund and the Children's Initiatives Fund were overspent in FY 2011. This budget bill will make the necessary reductions to bring these state funds into balance.

The Affordable Airfare program in the Department of Commerce needs an expenditure limitation increase to permit expenditure of funds authorized for FY 2010 but which were not committed in time. New funds need to be appropriated for the Department on Aging and KHPA to implement the new nursing facility provider tax and for KDHE to administer the child care facility legislation, both enacted by the 2010 Legislature.

A change in how the state seeks reimbursement for special education students eligible for Medicaid resulted in a catastrophic reduction in reimbursements to the Lake Mary Center in the

Paola School District disproportionate to all the other districts. Language in this bill will address this issue on a one-time basis to restore \$175,000 of the \$475,000 cut. The district has committed to overcome this change over the long-term.

Funding appropriated but not needed for undermarket adjustments is lapsed in the bill, as is funding already appropriated for FY 2012 and FY 2013. While Governor Brownback wants to see the size of the workforce trimmed, and those who are employed by the state properly compensated, the budget must first be brought into structural balance. As was announced last Thursday, the Governor, Senate President, and Speaker of the House are committed to tackling the three largest cost drivers in the budget and the effect of this work will translate to better services and ultimately a lower tax burden for the citizens of our state. Much work will have to be done before we reach that goal, but the appropriation bill before you is one of the first steps on that path to structural balance.

Ultimately, the adjustments made by this bill will leave us with a projected ending balance of \$35.7 million, necessary for us to meet our obligations in the FY 2012 budget and to hedge against the further loss of SGF revenues over the rest of this fiscal year. We in the Brownback Administration look forward to working with you on our state's budget issues over the coming weeks.

State General Fund Outlook <i>(Dollars in Millions)</i>				
	FY 2009 Actual	FY 2010 Actual	FY 2011 Gov. Revised	FY 2011 Gov. Rec.
Beginning Balance	\$ 526.6	\$ 49.6	\$ (27.1)	\$ 35.7
Revenues	5,587.4	5,191.3	5,789.9	6,044.8
Total Available	\$ 6,113.9	\$ 5,240.9	\$ 5,762.8	\$ 6,080.5
Expenditures				
Expenditures	6,064.4	5,238.2	5,727.1	6,072.9
Contingent Encumbrances	—	29.8	—	—
Total Expenditures	\$ 6,064.4	\$ 5,268.0	\$ 5,727.1	\$ 6,072.9
Ending Balance	\$ 49.6	\$ (27.1)	\$ 35.7	\$ 7.5
As Percent of Expenditures	0.8 %	(0.5 %)	0.6 %	0.1 %

JOHN VRATIL

LAURA KELLY

Conferees on part of Senate

MARC RHOADES

BILL FEUERBORN

RICHARD CARLSON

Conferees on part of House

Senator McGinn moved the Senate adopt the Conference Committee Report on **S Sub for HB 2014**

On roll call, the vote was: Yeas 28, Nays 11, Present and Passing 0, Absent or Not Voting 1.

Yeas: Abrams, Apple, Bruce, Brungardt, Emler, Huntington, Kelsey, King, Longbine, Love, Lynn, Marshall, Masterson, McGinn, Merrick, Morris, Olson, Ostmeier, Owens, Petersen, Pilcher-Cook, Reitz, Schodorf, Taddiken, Teichman, Umbarger, Vratil, Wagle.

Nays: Faust-Goudeau, Francisco, Haley, Hensley, Holland, Kelly, Kultala, Pyle, Schmidt A, Schmidt V, Steineger.

Absent or Not Voting: Donovan.

The Conference Committee Report was adopted.

EXPLANATION OF VOTE

MR. PRESIDENT: Governor Brownback describes the budget compromise in this bill as "a victory for Kansans." Nothing could be further from the truth. Average Kansans are the true losers in this budget.

Even though April revenues were up and May revenues are expected much higher than previous estimates, we are needlessly balancing the budget on the backs of our hardworking state employees and at the expense of our school children.

This budget will cut funding for Kansas public schools by \$232 per student next year, resulting in teacher layoffs, school closures and increased class sizes.

This budget breaks the promise to our lower paid state employees by eliminating the fourth and fifth year of the under-market pay plan. By reneging on this promise, thousands of state employees who maintain our highways, provide our public safety and care for the disabled will continue earning far below their private sector counterparts.

As the economy recovers, there's no reason to force these sweeping cuts. The House insisted on an ending balance far beyond the governor's original \$7.5 million recommendation. To them, a \$72 million ending balance is more important than the well-being of school children, disabled and elderly Kansans, and our state workforce.

I vote no.—SENATOR HENSLEY

Senator Kultala and Reitz request the record to show they concur with the "Explanation of Vote" offered by Senator Hensley on **S Sub for HB 2014**.

MR. PRESIDENT: I regretfully vote NO on **S Sub for HB 2014**. This budget unnecessarily and unfairly targets the lowest paid of our state employees. Four years ago, the state made a promise to these employees that their salaries would be adjusted to fair market. For three years, we kept that promise. This year and next, we renege on our promise. We don't need to do this. There is more than enough money in the state bank.

When the Governor presented his budget in January, he asked us to leave \$7.5m in the bank when we were finished with the budget. Instead, we leave \$71.8m, \$64.3m more than the Governor requested. Additionally, receipts in April were \$25m more than anticipated and May revenues are predicted to be significantly over estimates.

Certainly, we needed to reduce expenditures and we did. For FY12, we authorized \$881,564,000 less in spending than we did authorize in FY11. Had we authorized just \$873,064,000 less we could have kept our promise to our employees and still left our state in good financial shape. —LAURA KELLY

Senator Hensley, Franciso and Kultala request the record to show they concur with the "Explanation of Vote" offered by Senator Kelly on **S Sub for HB 2014**.

MR. PRESIDENT: While it is not a perfect budget, I am pleased to support the FY 2012 budget this evening. I want to commend the work of our conferees from the Senate, the conferees from the House and also our Governor for his work in helping guide the conference committee through the process the last few days. I know it was not easy.

This budget goes to great efforts to help our government to be responsible in the midst of the worst recession since the Great Depression. It goes to great efforts to help our government to live within its means, just like our families do. It also goes to great steps in beginning the process of restructuring and making state government more efficient to ensure that essential services such as education, public safety and care for the truly needy in our society are maintained.

In living within our means and not spending more than we bring in, this budget also will be the first budget that includes an overall cut in state spending in close to half a century.—GARRETT LOVE

Senators Lynn, Petersen and Pilcher-Cook request the record to show they concur with the "Explanation of Vote" offered by Senator Love on **S Sub for HB 2014**.

MR. PRESIDENT: Let me say that we are all stewards of the peoples' money and the peoples' programs. As such we *must*, at times, voice our agreement and our disagreement. That provides for the checks and balances that make for better decisions, and even changes in the course mid-stream, when it is not producing the outcome expected.

Mr. Chairman, I am hopeful that if this budget passes, and we experience the negative impact on our schools, students, and teachers, resulting from cuts and closures, that we as a state take immediate action to change as a state take immediate action to change course, fund our schools for success-for all districts, all students, all teachers whether urban or rural. As I stated when we debated the 1st budget bill, the risk to our future is too great, especially when our school children are put into the risk formula.

Mr. Chairman, I am not questioning motives. I support a balanced budget. I acknowledge cuts need to be made. I simply want to bring attention to a problem being manifested in many school districts already as they cut staff and programs, even in this current school year. I cannot support these cuts.—ALLEN C. SCHMIDT

Senator Hensley requests the record to show he concurs with the "Explanation of Vote" offered by Senator A. Schmidt on **HB 2014**.

MR. PRESIDENT: I commend the committee members for all of the hard work and long hours they've spent on this budget. I am especially pleased that this budget retains funding for Washburn University, minimizes cuts to our early childhood programs, and keeps KNI open.

Although I appreciate what is in this budget, I remain concerned about what is not in this budget. Among them: Fair and honest pay for our state workforce.

Every day, thousands of Kansans go to work fixing our roads, caring for our children, and making sure our communities are safe. These men and women deserve an honest day's pay for an honest day's work. If we expect to recruit and retain the best and brightest in Kansas, then we must provide a competitive and honest wage. Failure to do so jeopardizes the strength of Kansas families and the Kansas economy.

We should not balance the budget at the expense of working Kansans. For that reason, I cannot vote for this budget. Thank you.—VICKI SCHMIDT

Senators Francisco, Hensley, Kelly and Kultula request the record to show they concur with the "Explanation of Vote" offered by Senator V. Schmidt on **S Sub for HB 2014**.

MESSAGE FROM THE HOUSE

The House adopts the conference committee report on **SB 115**.

The House accedes to the request of the Senate for a conference on **SB 154** and appoints Representatives Rhoades, Kelley and Feuerborn as conferees on the part of the House.

The House adopts the conference committee report to agree to disagree on **House Substitute for Substitute SB 111** and appoints Representatives Aurand, Huebert and Ward as second conferees on the part of the House.

The House appoints Representatives Brunk, Patton and Loganbill as conferees on **SB 76** to replace Representatives Landwehr, Donohoe and Flaharty.

ORIGINAL MOTION

Senator Emler moved that subsection 4(k) of the Joint Rules of the Senate and House of Representatives be suspended for the purpose of considering the following bill:
H Sub for Sub SB 111.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **House Substitute for Substitute SB 111** submits the following report:

Your committee on conference agrees to disagree and recommends that a new conference committee be appointed;

And your committee on conference recommends the adoption of this report.

CLAY AURAND

STEVE HUEBERT

JIM WARD

Conferees on part of House

JEAN KURTIS SCHODORF

JOHN VRATIL

Conferees on part of Senate

On motion of Senator Schodorf the Senate adopted the Conference Committee report on **H Sub for Sub SB 111**, and requested a new conference be appointed.

The President appointed Senators Schodorf, Vratil and Hensley as a second Conference Committee on the part of the Senate on **H Sub for Sub SB 111**.

February 9, 2009

To Whom It May Concern:

School districts today are weathering all sorts of challenges as they struggle to deal with tightening budgets and proposed cuts in state funding. Building public school endowments may be one part of the solution.

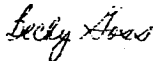
Community foundations are natural partners for school districts who want to seek private support and build long-term endowments. Local education funds and affiliated foundations may support such things as scholarships, technology advancements and classroom enhancements that may well go beyond today's strained school budgets.

Those districts who have historical gifts and donations currently available to them may find it desirable to transfer these funds into local community foundations in order to pool their charitable resources, motivate additional giving, and enhance their ability to grow their endowments. Under current law, this transfer of monies into community foundations is not allowed.

Senate Bill 175 simply gives the school districts the option to transfer existing donated gifts and contributions into restricted funds at their local community foundations. These funds remain subject to any restrictions that were originally imposed by the donors and may only be used for the benefit of the school district.

The Kansas Association of Community Foundations lends its support to Senate Bill 175 and member foundations look forward to the opportunity to assist school districts in their efforts to build endowments for the future.

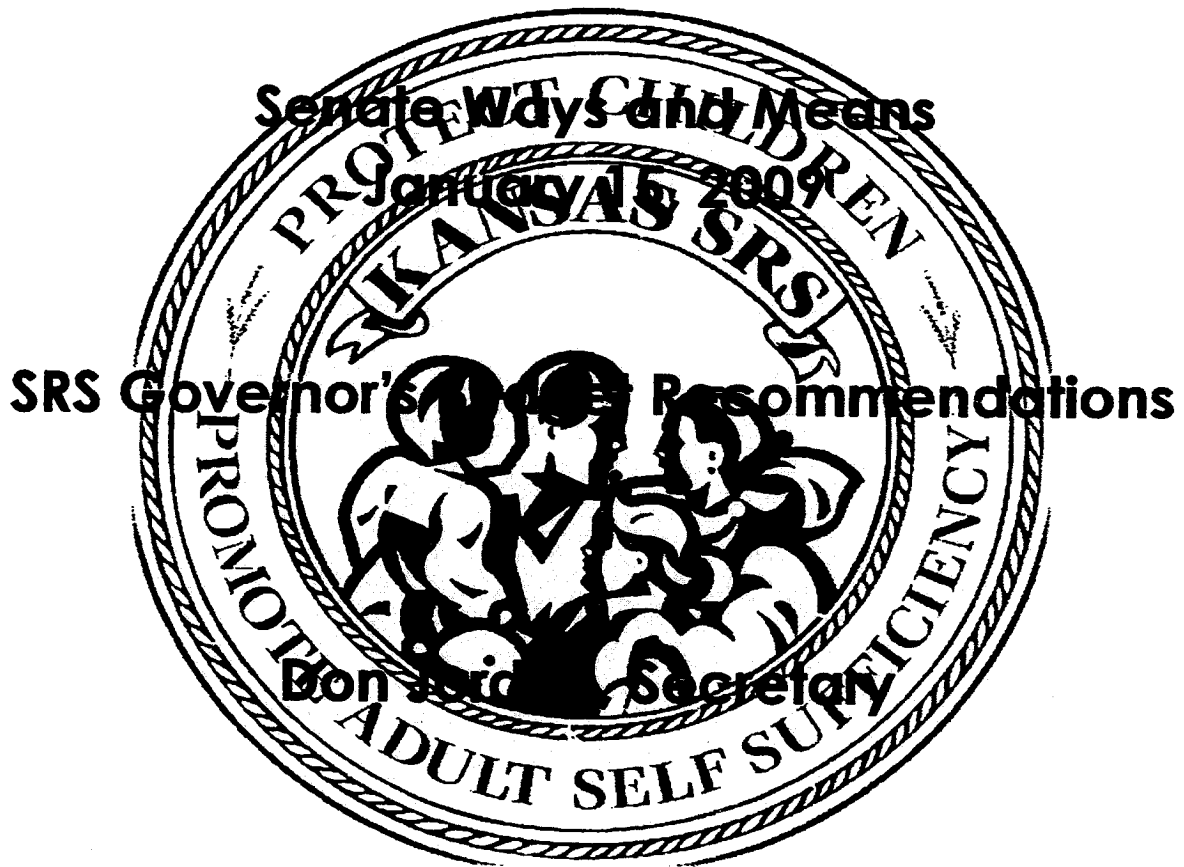
Sincerely,



Becky Goss
KACF Chairperson

Senate Education
2-10-09
Attachment 8

Kansas Department of
Social and Rehabilitation Services
Don Jordan, Secretary



For Additional Information Contact:
Patrick Woods, Director of Governmental Affairs
Docking State Office Building, 6th Floor North
(785) 296-3271

Senate Ways & Means Cmte
Date 1-15-2009
Attachment 1

SRS Governor's Budget Recommendations

Senate Ways and Means January 15, 2009

Mister Chairman and members of the Committee, I am Don Jordan, Secretary of the Kansas Department of Social and Rehabilitation Services. Thank you for the opportunity to present to you today and explain the Governor's Budget for SRS.

Developing a budget given the challenging economic times has not been an easy task. Hundreds of thousands of Kansans rely on the services funded through SRS, and the need for these services only increases in difficult economic times. SRS proposed reductions with the following key values in mind:

- **Minimize impact on the most vulnerable Kansans.** SRS placed the highest priority on the services and programs that are critical to the agency's mission of protecting children and promoting adult self-sufficiency. A primary concern was to preserve the basic social service safety net of services that protects the most vulnerable Kansans. When crafting base budget reductions and our proposal for a 5% reduced resources package, we considered the vulnerability of the populations we serve, and prioritized services to the most vulnerable.
- **Minimize Overall Reductions by Targeting Some Programs with a Higher Percentage of State Funds.** We maintained federal match programs and focused on state-only programs in order to minimize the all funds amount of the reductions.
- **Sustain State Hospital Budgets.** I elected to include the required SGF 3% base budget and reduced resources reduction amounts for the state hospitals in the SRS base budget and reduced resources packages. Our state hospitals face rising costs in food, energy and health care costs, and will have to make difficult decisions even to manage to the approved budgets. The only reduction presented for state hospitals is delaying the opening of the new 30-bed unit at Osawatomie State Hospital and 1% reductions at KNI and Parsons in FY 2010.

Because of the state's budget situation this year, our budget and our actions to contain the budget have evolved in three stages. Two percent reductions were announced in July and those items listed below were included in our submitted budget. On November 6, the Governor requested an additional one percent reduction which we identified in our budget appeals. Those reductions plus additional Governor's proposals and items submitted on our reduced resource list are included in the Governor's Budget Recommendations. All of those adjustments are listed on the chart below and I will give you a brief explanation of each of those items.

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Summary of the GBR		
	SGF	All Funds
FY 2009 Approved	\$683,886,789	\$1,560,170,825
FY 2009 Reductions	(\$12,438,755)	(\$21,010,323)
FY 2009 Additions	\$15,177,191	\$65,289,347
FY 2009 GBR	\$686,625,225	\$1,604,449,849
FY 2010 Reductions	(\$42,624,987)	(\$48,014,675)
FY 2010 Additions	\$10,969,645	\$25,897,972
FY 2010 GBR	\$637,605,914	\$1,513,489,412

**FY 2009 and FY 2010 SRS Budget
Highlights of the Governor's Budget Recommendations**

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
SRS Proposed Reductions				
2% Reductions				
Increase Salary Shrinkage Rates SRS will increase the number of vacancies by 29 in the regions and 13 in the central office. This equates to a 1.0 percent increase in shrinkage for the regions and a 2.0 percent increase for the central office.	(1,067,974)	(2,094,067)	(1,122,927)	(2,201,818)
Shift Expenditures from SGF to Fee Funds Fee funds will be used in place of SGF for Child Support Enforcement (CSE), Legal Contracts, Community Mental Health Center (CMHC) grants, and Addiction and Prevention Services (AAPS). The fee funds became available due to increases in collections for CSE and because SRS retained an administrative fee from the settlement of CMHC administrative claiming. The CMHC administrative claiming funds are one-time and will not be available in FY 2011.	(4,308,023)	--	(7,751,118)	--
Grandparents as Caregivers Savings This program has not grown as expected and is projected to generate savings in FY 2009 and FY 2010.	(955,800)	(955,800)		
Family Preservation and Family Services at FY 2008 Level These two programs will remain at their current spending levels.	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Behavior Management Savings The agency no longer has expenditures for this program as these services are now provided through the Youth Residential Centers.	(251,025)	(251,025)	(251,025)	(251,025)
1% Reductions				
Increase Shrinkage by 1.0 percent SRS will increase the number of vacancies in the regions and central office.	(879,483)	(1,830,678)	(886,715)	(1,848,389)
Reduce Community Mental Health Center (CMHC) Consolidated Grants This will reduce CMHC's consolidated grants funding, which will impact 692 individuals. While this reduction will decrease the ability of CMHC's to provide mental health services to the uninsured, services to the most vulnerable populations will still be maintained. This FY 2009 reduction represents 1.0 percent of the overall CMHC funding.	(1,800,000)	(1,800,000)		
Grandparents as Caregivers Savings This program has not grown as expected and is projected to generate savings in FY 2009 and FY 2010.	(138,000)	(138,000)		
Other SRS Proposed Reductions				
Savings from Renegotiating Foster Care Efficiencies were gained in streamlining and reducing administrative costs of foster care case management by having one contract in each of the five regions rather than having foster care services as a requirement in both the contracts of family preservation and foster care.	--	--	(14,099,718)	(15,056,820)
GBR Reductions				
Reduced Resources				
Shift Addiction and Prevention Services (AAPS) Grants Funding from SGF to Gaming Revenue This will replace \$600,000 in State General Fund (SGF) monies for the Addiction and Prevention Services (AAPS) grants with a portion of the revenue anticipated in the Problem Gambling and Addictions Fund (PGAF) from the casino operations authorized by the Kansas Expanded Lottery Act. In addition, the program is being reduced by \$200,000.	--	--	(800,000)	(200,000)

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Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Eliminate BARS Contract The BARS program will be eliminated. BARS is an education and monitoring program for retailers who sell tobacco products. BARS mainly benefits the retailers, and in other states, the cost of similar programs is borne by the industry. SRS has entered into a memorandum of understanding with the Kansas Department of Revenue which has enhanced the State's capacity for monitoring and enforcing laws related to sales of tobacco to minors. SRS will continue to combat underage tobacco use and maintain compliance with the Synar Amendment.	--	--	(100,000)	(100,000)
Eliminate Funeral Assistance This will end the funeral assistance program, which currently provides aid for approximately 1,200 funerals for former SRS recipients.	--	--	(810,000)	(810,000)
Reduce Community Mental Health Center (CMHC) Consolidated Grants This will reduce CMHC's consolidated grants funding, which will impact 2,420 individuals. While this reduction will decrease the ability of CMHC's to provide mental health services to the uninsured, services to the most vulnerable populations will still be maintained. The FY 2010 figure represents 3.8 percent of overall funding.			(7,000,000)	(7,000,000)
Reduce Community Developmental Disability Organization (CDDO) State Aid Grants This will decrease CDDO grant funds for approximately 1,500 individuals with Developmental Disabilities (DD) who are not eligible for DD Waiver services or do not need the level of support provided by the waiver. Although this reduction will reduce the ability of CDDO's to provide services to a select population, it represents less than 1.0 percent of the total DD funding.	--	--	(2,000,000)	(2,000,000)

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Integrate the Grandparents as Caregivers Program into the Temporary Assistance for Families (TANF) Program This will continue benefits to grandparents and relatives with Temporary Assistance for Families (TANF) funding. As a consequence, the monthly benefit will decrease, cooperation with child support enforcement will be required, the custody requirement will end, and the adult's income will not be considered. An estimated 249 families will be affected by this change			(1,165,320)	(352,584)
Limit General Assistance to 18 Months This limits assistance for those individuals unable to meet federal disability standards to 18 months of eligibility and revokes the current hardship provision. Currently, adults may receive General Assistance for up to 24 months, or longer, if the hardship criteria are met. It is estimated that 1,503 adults, or 32.7 percent of the General Assistance caseload, will lose eligibility under this reduction. The average monthly cost per person is \$160.	--	--	(2,886,229)	(2,886,229)
Limit MediKan Mental Health Assistance to 18 Months This limits MediKan Mental Health Assistance for those individuals unable to meet federal disability standards to 18 months of eligibility and revokes the current hardship provision. It is estimated that 616 individuals will lose eligibility for MediKan funded mental health services under this reduction.	--	--	(2,660,742)	(2,660,742)

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Release Secretary's Custody of Children in Need of Care (CINC) at Age 18 Currently, young adults may remain in the custody of SRS until age 21. This reduction will end custody of a young adult at age 18. However, an exception is made for young adults who turn 18 while attending high school. This will affect an estimated 141 different young adults each year and reduce the foster care average monthly caseload by 94. This difficult choice is premised on these young adults being the least vulnerable in out-of-home care relative to the greater need for safety and security for younger children. The proposal will heighten the Department's emphasis on individual planning for the young adult's transition to independent living. Generally, these young adults are eligible for, and would receive services through other State programs to assist housing and living expenses, education or training assistance, and health insurance.	--	--	(1,532,318)	(1,687,876)
Youth Age 16 and Older will not be Placed in Custody for Reasons other than Maltreatment Foster care services are provided when the court finds a child to be in need of care and the parents are unable to meet the safety and care needs of the child. Under this reduction, youth age 16 or older will continue to be placed in the custody of the Secretary for reasons of maltreatment. Youth with circumstances such as out-of-control behavior, truancy, or running away will be addressed through in-home services and will not be placed in the Secretary's custody. This will affect an estimated 298 different youth each year, and reduce the foster care average monthly caseload by 170. This avoids reductions to youth who have been harmed, and whose safety is at stake. A portion of the foster care savings resulting from this decision will be offset by an increase in services such as family services and family preservation to support the youth and their family.	--	--	(2,280,052)	(2,561,769)

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Other Government Adjustment				
No CIF for Community Funding and Family Services This eliminates approximately \$2.9 million in Children's Initiative Fund (CIF) monies for community funding and family services. The State General Fund will replace approximately \$2.6 million of this amount. The net effect is a reduction of \$324,470.	--	--	2,601,259	(324,470)
Moratorium on Employer Contributions This represents the savings from the statewide nine month moratorium on the payments to KPERS Death and Disability Fund and the seven pay period moratorium on the employer payments to the State Employee Health Fund. Both of these actions are possible due to the health of balances in the two funds.	--	--	(2,804,665)	(6,348,920)
Limited Adoption Contract The Adoption Contractor's responsibilities will be limited to maintaining a statewide adoption resource exchange, providing a statewide system of intakes for families interested in adoption, and implementing strategies statewide to raise public awareness of the need for families. Given the reduction in required deliverables, the contract award was reduced from \$3,132,176 to \$377,340 for FY 2010. The amount for FY 2010 will be covered by the funding shifts described on the next page.	--	--	(1,399,228)	(3,132,176)
SGF/Fee Fund Switch Balances in various fee funds are being used to replace State General Fund expenditures.	--	--	(2,200,000)	--

1-8

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Additions				
Fall 2008 Consensus Caseload Estimates Provides funding for the following SRS caseloads:				
Temporary Assistance for Families	--	3,290,075	--	5,080,635
General Assistance	96,000	96,000	496,000	496,000
Foster Care/OOH	(81,915)	(2,572,352)	(1,353,732)	(2,081,744)
Community Supports and Services	412,921	1,030,240	579,051	1,720,440
NF/MH	629,854	606,164	869,000	895,490
Mental Health	6,570,041	11,509,777	8,623,235	18,509,276
AAPS PIHP	(848,451)	(2,116,894)	(845,168)	(1,898,970)
Total Consensus Caseload	6,778,450	11,842,509	8,368,386	22,721,127
Maintain Service for the PD Home and Community Based Services (HCBS) A waiting list was implemented for the PD Waiver in December 2008. This additional funding allows the program to continue to support those individuals already receiving services prior to the implementation of the waiting list. It is estimated that the additional funds will support a monthly average of 6,828 individuals in FY 2009.	8,398,741	20,954,943	--	--
Energy Assistance Increased federal funding will provide approximately \$27.4 million for energy assistance. Of this amount, \$100,000 will be used for Information Technology system changes, \$100,000 will be used for regional staffing to assist with the expected increase in LIEAP applications, and \$27.2 million will be used for LIEAP assistance.	--	27,372,195	--	--
Funding Shifts to Maintain Current Level of Service Provides for expenditures necessary to maintain the current service level for the DD Waiver, Adoption Support, and Permanent Custodianship programs. This will also fund the limited Adoption Contract in effect for FY 2010.	--	4,939,700	--	3,176,845

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
Assistive Technology for Kansans A one year contract was established to provide bridge funding to support the assistive technology contractor during the conversion to fee for service from grant funding.	--	180,000	--	--
1.0 Percent COLA The Governor included a 1.0 percent COLA for state employees. For SRS, this totals \$1.5 million from all funding sources, including \$653,766 from the State General Fund. No additional funding was provided for this COLA. Consequently, the agency will have to absorb these additional expenditures.	--	--	--	--

Earlier this year, after the 2% reductions were announced, I imposed limitations on hiring across SRS and the hospitals. In addition, I directed that only essential capital purchases be made. On November 6, based on the Governor's directive that only essential positions be filled, I directed that the only exceptions to the hiring freeze at SRS and the hospitals would be certain direct care positions in our state hospitals necessary to maintain core staffing, and federally funded temporary positions for the Low Income Energy Assistance program. I have also instructed staff to review their organizational structure and look for ways to streamline functions and processes. Regions and Hospitals are also managing their spans of control to reduce supervisor and managerial positions and maximize direct care service availability. We have been managing frugally for a number of months and will continue to do so during these uncertain times. SRS continues to work on prioritizing services and programs for a deeper level of cut should that be necessary. We have been responding to requests from legislators, the Kansas Legislative Research Department and Legislative Post Audit, as well as to requests about the impact that an across-the board reduction would have on SRS. Attachment A gives three examples of the magnitude that these types of reductions would have on our budget in the current year and Attachment B shows the impact of a rescission in the current year.

I believe the Governor's budget recommendations and the actions I have directed at the agency are the most responsible choices given the very difficult financial situation facing the State of Kansas. At their heart, these are strategic, thoughtful choices about the services we provide, and about the timeliness, accuracy and quality that our customers, stakeholders, taxpayers and we as an agency expect. Our priority will always be to maintain the basic safety net of services that protects the most vulnerable Kansans.

I would be happy to stand for any questions from the Committee.

**Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary**

Attachment A

Number of Consumers Needed to be Removed from DD Waiver with 5% Reduction in FY 2009 Budget

DD Waiver	FY 2009			FY 2010		
	FY 2009 Allocated Budget	5 % Reduction	Cost for 4 months per person	People Removed at \$3,419 per month for 4 months	Cost for 12 Months per person	People Removed over 12 month period at \$3,419 per month
	6,757					
	\$ 3,508					
Total Expenditures	\$ 284,436,871	\$ 14,221,844		1,040		347
Financing						
State General Funds	\$ 114,002,298	\$ 5,700,115	\$ 5,481		\$ 16,444	\$ 5,700,115
Federal	\$ 170,434,573	\$ 8,521,729	\$ 8,195		\$ 24,584	\$ 8,521,729
Total Expenditures	\$ 284,436,871	\$ 14,221,844	\$ 13,676		\$ 41,028	\$ 14,221,844

March 1, 2009 Reduction Start Date

Avg Cost Per person \$ 3,419

5% Child Care Assistance Reduction
Comparison of Impact Using Different Effective Dates

Item	FY 2009	FY 2009	FY 2010
Effective Date	Mar 1, 2009	Apr 1, 2009	Jul 1, 2009
FPL (from current 185%)	168	164	179
Children Affected	991	1,291	321
Savings	1,101,628	1,101,628	1,101,628

Detail

Child Care Assistance Budget?		
Item	FY 2009	FY 2010
Average Monthly Families	11,028	11,452
Average Monthly Children	21,184	22,000
Monthly Cost per Child	311	314
Assistance	79,058,979	82,896,000
Financing		
SGF	22,032,557	23,105,578
CIF	1,400,000	1,400,000
Federal Funds	55,626,422	58,390,422
Total	79,058,979	82,896,000

Attachment A

5% Net Salaries Reduction Comparison of Impact Using Different Effective Dates

Item	FY 2009	FY 2009	FY 2009	FY 2009	FY 2010
Effective Date	Mar 1, 2009	Apr 1, 2009	May 1, 2009	June 1, 2009	Jul 1, 2009
Number of Pay Periods	9	7	5	3	26
Number of Positions Affected	542	697	976	1,627	188

	FY 2009	FY 2010
5% SGF Salary Reduction	8,652,414	8,652,414

Financing

SGF	3,961,820	3,961,820
Other State Funds	402,030	402,030
Federal Funds	4,288,563	4,288,563
Total	8,652,414	8,652,414

Attachment B

5.0% Rescission			
	SRS	Hospitals	Total
Approved SGF	683,886,789	87,238,172	771,124,961
Expenditures as of 1/9/2009	(386,863,858)	(53,315,325)	(440,179,183)
Encumbered Contracts	(14,193,695)	(1,095,016)	(15,288,711)
Appropriation left	282,829,236	32,827,831	315,657,067
Rescission based on approved	5.0%	(34,194,339)	(4,361,909)
Total Appropriation after rescission	248,634,896	28,465,922	277,100,819
Reduction percentage based on Appropriation not spent	-12.1%	-13.3%	-12.2%

1-14

**FY 2009 and FY 2010 Hospital Budgets
Governor's Budget Recommendations
Attachment C**

Description	FY 2009 SGF	FY 2009 All Funds	FY 2010 SGF	FY 2010 All Funds
<u>Additions</u>				
Funding Shift for SPTP Transition Program Balances in other funds will be used to provide funding for 6.00 Mental Health Aid FTE positions and funding for six residents. This will bring the total capacity to twelve residents. The current census is ten residents.	323,928	323,928	323,928	323,928
<u>Reductions</u>				
<u>Reductions in Submitted Budget</u>				
Do not Open 30 Bed unit at OSH This new initiative will be delayed until the state's financial position improves. This avoids the need for an additional \$1.5 million in FY 2010 to annualize costs, including 49.8 FTE positions.	(1,473,800)	(1,473,800)	(1,473,800)	(1,473,800)
<u>GBR Reductions</u>				
1.0 Percent Decrease in SGF Operating Expenditures Decreases SGF operating expenditures at the five state hospitals by 1.0 percent. Balances in other funds were used to cover all of the reductions in FY 2009 and the reductions in the Mental Health Hospitals in FY 2010.	(640,369)	--	(898,690)	(229,786)
Moratorium on Employer Contributions This represents the savings from the statewide nine month moratorium on the payments to KPERS Death and Disability Fund and the seven pay period moratorium on the employer payments to the State Employee Health Fund. Both of these actions are possible due to the health of balances in the two funds.	--	--	(3,355,723)	(4,790,112)
Total GBR Reductions	(640,369)	--	(4,254,413)	(5,019,898)



Testimony on

SB 23

Senate Committee on Ways and Means

Presented by: Cheryl L. Semmel, Executive Director

January 16, 2009

The mission of United School Administrators of Kansas (USA|Kansas*), through collaboration of member associations, is to serve, support, and develop educational leaders and to establish USA|Kansas as a significant force to improve education.

Education administrators remain committed to ensuring that each and every child in Kansas receives a quality education that will help them reach their potential and become successful, productive adults. There are 465,000 students in our public schools that we strive to impact positively every single day. As you know, Kansas students are making unprecedented academic achievement and we are on a path of continuous improvement. In many areas, Kansas' students are performing above the national average and for that you should all be proud.

I appreciate the opportunity to address the Committee and respond to the Governor's budget recommendations for FY 2009 education funding. The Governor's budget recommendation for FY 2009 reduces funding by approximately \$17.7 million, including a \$22 reduction in Base State Aid Per Pupil (BSAPP) and funding special education at 91 percent of excess cost instead of 92 percent.

The 2009 Legislative Session promises to be one of the most challenging in the history of our state, as we face an economic downturn of global proportions. As one of those charged with leading our state through the budget and revenue crisis we are currently facing, I know you will be called on to make some of the most weighty decisions of your legislative service.

Administrators want to express their appreciation for your service to our schools and the community at-large. Most especially, thank you for the funding commitment you and your legislative colleagues have made to Kansas' public schools over the past three years. **We recognize your partnership in realizing these achievements and, in turn, commit ourselves to working with you to address the enormous budget challenges facing our state in the coming months.**

The investment the state has made in our schools has proven critical to our efforts in meeting the mandates of No Child Left Behind and other significant educational challenges—such as meeting the increased demands of at-risk, special education, and non-English speaking students, while working to close the achievement gap cited in the 2006 *Montoy* decision. **And the investment is paying off!** Administrators remain committed to ensuring that our students continue along this path of increasing academic excellence.

Senate Ways & Means Cmte
Date 1-15-2009
Attachment 2

As you consider rescinding FY 2009 funds, we are mindful that FY 2009 is the third year of the *Montoy* settlement. In 2006, the Legislature enacted SB 549, a three-year school finance plan, which included a **\$122.7 million increase in school year 2008-09**. The Court upheld that the passage of SB 549 met the requirement to adequately fund elementary and secondary education. Administrators believe we have a responsibility to uphold our commitment to the public and to the children in K-12 classrooms across Kansas. To-date, the state has upheld its commitment to education and we applaud your efforts.

Administrators know, from first-hand experience, that the most significant factor in student achievement is the teacher and we remain committed to recruiting and retaining highly qualified individuals. As you deliberate rescissions for FY 2009, we encourage you to consider the impact those cuts will have on the education workforce. In most cases, funds have already been obligated – mostly in contracts for teachers and other education professionals. To achieve these reductions, school districts will be forced to reduce the workforce and break contracts. **The result: it negates the work districts have done to ensure a quality education professional in each classroom and will likely increase the student-to-teacher ratio.**

Beyond the most immediate impact in the classroom, workforce reduction in K-12 education would result in increased unemployment in many of our communities across Kansas. K-12 education is a major workforce in Kansas – both directly and indirectly. From the district and building level personnel to contracted vendors, these individuals support local economies in many ways, whether it be supporting local retail or contributing to the tax base. In some of our small communities, with limited employment options, these individuals and families will relocate entirely – having a devastating, long-term impact on local communities.

Administrators recognize that there are many competing interests for the same limited dollars every year, but research shows that education policies leading to broad investments in education and training can help reduce inequality while expanding economic opportunity for communities. **Educational leaders hope that you recognize all the progress we have made and that you will hold public schools harmless of any budget reductions in FY 2009.**

In closing, on behalf of education administrators, I would like to thank you for your continued support of education, for increased education funding and for realizing the importance of investing in education. Preparing our children requires a shared commitment, collaboration, and open dialogue among all stakeholders. Thank you for being partners in education.

*USA|Kansas represents more than 2,000 individual members and ten member associations:

Kansas Association of Elementary School Principals (KAESP)
Kansas Association of Middle School Administrators (KAMSA)
Kansas Association of School Administrators (KASA)
Kansas Association of School Business Officials (KASBO)
Kansas Association of School Personnel Administrators (KASPA)
Kansas Assoc for Supervision and Curriculum Development (KASCD)
Kansas Association of Special Education Administrators (KASEA)
Kansas Association of Secondary School Principals (KASSP)
Kansas Council of Career and Technical Education Administrators (KCCTEA)
Kansas School Public Relations Association (KanSPRA)



**Senate Ways and Means
Senator Emler, Chair**

S. B. 23 – 2009 Rescission Bill

*Presented by Diane Gjerstad
Wichita Public Schools*

Mr. Chairman, members of the Committee:

This is a difficult bill; but these are difficult times. The Wichita Board of Education understands schools must be part of the solution to get through the next several budget years. Unfortunately it has been widely reported that this plan exempts schools. Upon closer examination it becomes clearer that individual districts are substantially impacted.

Wichita has strategically used the increased school funding for class-size reduction, coaches to help teachers effectively teach all students, and data leaders to analyze and explain test results to classroom teachers. The investment the Kansas legislature made has benefited all student groups. From 2000 to 2008 Wichita's state assessment scores:

District wide:	Reading up 20.2%	Math up 25.4%
At risk students:	Reading up 26.8%	Math up 34.2%
Special Education:	Reading up 28.7%	Math up 34.8%
English Language Learners:	Reading up 37.9%	Math up 38.2%

The Governor's budget, while flat overall does not fund this year's enrollment increases, and as a result would **reduce funding** for Wichita Public Schools:

Current school year: -\$1.4m and an additional -\$390,000 for special education
2009 -10 school year: -\$4.4m and an additional -\$1 million for special education

Many Kansas businesses face slowing markets and as a result are slowing production. But the 'production requirements' for Kansas schools has not slowed. Two examples are No Child Left Behind and the 20 Special Education targets. No Child targets increase for reading by 6.1% to 7% and for math 6.6% and 8.9% this year. The special education targets require large increases in staffing to adequately assist the regular ed teacher. The standards march higher and higher each year without pause and schools which do not pass each and every target for each and every student group face severe penalties.

Mr. Chairman, as we work through very difficult choices I would encourage the committee to remember that schools do not set their own "production goals" – our production goals are set by state and federal law.

Senate Ways & Means Cmte
Date 1-15-2009
Attachment 3

Approved: January 22, 2009

Date

MINUTES OF THE SENATE WAYS AND MEANS

The meeting was called to order by Chairman Jay Emler at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

All members were present.

Committee staff present:

Alan Conroy, Kansas Legislative Research Department
J.G. Scott, Kansas Legislative Research Department
Michael Steiner, Kansas Legislative Research Department
Estelle Montgomery, Kansas Legislative Research Department
Christina Butler, Kansas Legislative Research Department
Reagan Cussimano, Kansas Legislative Research Department
Dylan Dear, Kansas Legislative Research Department
Amy Deckard, Kansas Legislative Research Department
Audrey Dunkel, Kansas Legislative Research Department
Cody Gorges, Kansas Legislative Research Department
Aaron Klaassen, Kansas Legislative Research Department
Heather O'Hara, Kansas Legislative Research Department
Jonathan Tang, Kansas Legislative Research Department
Jarod Waltner, Kansas Legislative Research Department
Jill Wolters, Office of the Revisor of Statutes
Daniel Yoza, Office of the Revisor of Statutes
Melinda Gaul, Chief of Staff
Shirley Jepson, Committee Secretary

Conferees appearing before the committee:

Others attending:

See attached list.

Approval of Minutes

Senator Schodorf moved to approve the minutes of January 14th as written. The motion was seconded by Senator Masterson. Motion carried on voice vote.

Discussion and Action on SB 23 - Supplemental appropriations for FY2009 for various state agencies.

Written testimony from Charles L. Wheelen, Health Care Stabilization Fund, was provided as a follow-up to his testimony during the hearing on SB 23 (Attachment 1).

J. G. Scott, Legislative Research Department, provided an overview of the FY 2009 Governor's Budget Recommendation's Selected Decision Points (Attachment 2); listing of all Transfers Out in FY 2009 in Fee-Funded Agencies as recommended by the Governor (Attachment 3); and a listing of Agencies' Approved Budget for FY 2009, FY 2009 Revised Budgets and Percent Change (Attachment 4).

Jill Wolters, Office of Revisor of Statutes, explained differences between SB 23 and the information presented.

State General Fund Revenue and Transfer Adjustments for FY 2009

1. **Stop Highway Fund Loan Repayment (\$30.9 million)** – The 2002 Legislature borrowed funds from the State Highway Fund and transferred to the State General Fund (SGF). Partial repayments were made in FY 2007 and FY 2008. The GBR would stop any further repayments.

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

Ethan Erickson, Budget Officer, Kansas Department of Transportation (KDOT), explained that projects on K-61, US-169 and US-50 were delayed in December 2008; however, KDOT has determined that loan payment reductions can be made, as well as the possibility of a federal stimulus package and has now determined that work can proceed. If the federal funds are not forthcoming, other projects will need to be delayed. The Committee expressed a concern that delay in loan payments will result in increased interest on the bonds and felt the Legislature's commitment to repay the loan should be fulfilled.

Senator Schordorf made a motion to adopt the GBR for FY 2009 to stop the Highway Fund Loan Repayment. The motion was seconded by Senator Masterson.

Senator Teichman made a substitute motion to adopt the GBR for FY 2009 to stop the Highway Fund Loan Repayment and add language to revisit the issue in FY 2011 with a commitment that repayment will be made as funds become available. The motion was seconded by Senator Lee. Motion carried on a voice vote. Senator Vratil requested to be recorded as voting "no".

2. **Stop Other Fund Loan Repayments to the (a) Underground Petroleum Storage Tank Release Trust Fund (\$2.8) and (b) the Worker's compensation Fund (\$1.0)** - Two repayments of these loans have been made to each of these funds. The Underground Petroleum Storage Tank Release Trust Fund is funded with a 1-cent tax on gasoline. It was noted that there is an excess balance in the Worker's Compensation Fund.

Senator Taddiken moved to not adopt the GBR. The motion was seconded by Senator Vratil.

The Committee requested that the question be divided. In addition, the Committee requested the current balance in the Underground Petroleum Storage Tank Release Trust Fund.

Senator McGinn made a substitute motion to not address Item (a) of the GBR until more information is available and adopt Item (b) of the GBR to stop the loan repayment of \$1.0 million to the Worker's Compensation Fund. The motion was seconded by Senator Schordorf. The motion carried on a voice vote. Senators Taddiken and Vratil requested to be recorded as voting "no".

Bill Mondt, Department of Health and Environment (KDHE), responded to Committee questions with regard to the Underground Petroleum Storage Tank Release Trust Fund. Mr. Mondt reported a current balance in the fund of \$4.7 million, with \$15 million in encumbrances. Mr. Mondt reported that there is not a need to start all of the encumbered projects, noting that they are worked as funding becomes available. The gasoline tax of 1 cent is applied when the low balance in the fund reaches \$2 million and stopped when the balance in the fund reaches \$5 million. The gasoline tax is not currently applied.

Senator Taddiken moved to not adopt the GBR on Item (a) to stop the loan repayment to the Underground Petroleum Storage Tank Release Trust Fund. The motion was seconded by Senator Vratil. Motion carried.

Senator Lee made a substitute motion to adopt the GBR on Item (a) to stop the loan repayment to the Underground Petroleum Storage Tank Release Trust Fund and review in FY 2011. The motion was seconded by Senator Kelly. Motion failed on a 5-7 vote.

3. **(a) Reduce non-SGF Agencies and (b) Transfer Balances (\$2.2 million)** - This reduction to non-

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

SGF agencies is the equivalent of the Governor's request to reduce all SGF agencies budgets by 3 percent and transfer the balances to the SGF. The Committee expressed a concern with cash flow for the fee-funded agencies.

Senator Taddiken moved to not adopt the GBR. The motion was seconded by Senator Vratil.

The Committee requested that the question be divided.

Senator Lee made a substitute motion to adopt the GBR in Item "a" to reduce non-SGF agencies budgets by 3 percent. The motion was seconded by Senator Kultala. Motion carried on a voice vote.

Senator Taddiken moved to not adopt the GBR in Item "b" of transferring the balance of \$2.2 million to the SGF. The motion was seconded by Senator Schmidt. Motion carried on a 7-4 vote.

4. **End Kansas Savings Incentive Program (KSIP) and Transfer Balances (\$4.2 million)** The program was created in 1998 to produce efficiencies in government and eliminate year-end spending of fund balances.

Senator Vratil moved to not adopt the GBR to end KSIP and transfer balances. The motion was seconded by Senator McGinn.

Senator Lee made a substitute motion to suspend the KSIP program and transfer the balances of \$4.2 million with further review on the KSIP program in FY 2011. The motion was seconded by Senator Kelly. Motion carried on a 7-6 vote.

5. **Transfer Other Special Revenue Balances (\$29.0 million)** Addresses a special one-time sweep of fee funds.

Senator Schmidt moved to not adopt the GBR to Transfer Other Special Revenue Balances. The motion was seconded by Senator McGinn. Motion failed on a 5-6 vote.

Duane Goossen, Director, Division of the Budget, reported that some of the sweeps of certain fee funds are done on a normal basis when there appears to be excessive funds in the fund balances and not needed to cover normal operating expenses.

Senator Vratil made a substitute motion to not adopt the GBR except for the special one-time sweep of funds from the Adjutant General Expense Fund Hazardous Mitigation; Adjutant General Nat'l Guard Life Ins Prem Reimb Payment Fund; Attorney General Interstate Water Litigation Fund; Attorney General Medicaid Fraud Prosecution Revolving Fund; Osawatimie State Hospital Patient Fees Fund; Department on Aging Long Term Care Loan and Grant Fund; and Kansas Corporation Commission KETA Development Fund. The motion was seconded by Senator Masterson. Motion failed on a 5-7 vote.

Senator Lee made a substitute motion to adopt the GBR on Transfer Other Special Revenue Balances of \$29 million. The motion was seconded Senator Kelly. Motion failed on a 5-6 vote.

Senator Schmidt moved to not accept the GBR except for the special one-time sweep of funds from the Adjutant General Expense Fund Hazardous Mitigation; Adjutant General Nat'l Guard Life Ins Prem Reimb Payment Fund; Attorney General Interstate Water Litigation Fund; Attorney General

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

Medicaid Fraud Prosecution Revolving Fund; Osawatomie State Hospital Patient Fees Fund; Department on Aging Long Term Care Loan and Grant Fund; and Kansas Corporation Commission KETA Development Fund for a total of \$7.6 million. The motion was seconded by Senator Wysong. Motion carried on a 6-4 vote.

Senator Schmidt requested to withdrawn the motion; second did not approve.

Senator Kultala made a substitute motion to adopt the GBR of \$29 million. The motion was seconded by Senator Lee. Motion failed on a 5-6 vote.

6. **Transfer Unallocated Gaming Revenue (\$300 KPERS Post-Retirement Benefit) (\$-\$1.6 million).** Funding for payment of the \$300 KPERS Post-Retirement Benefit, as approved by the 2008 Legislature, was to be paid from Gaming Revenues. The Gaming Revenues were not sufficient to cover the total expense of the benefit. This GBR proposed transfer from the SGF would offset the shortfall.

Senator Lee moved to adopt the GBR to transfer unallocated Gaming Revenue (\$300 KPERS Post-Retirement Benefit) of \$1.6 million from the SGF. The motion was seconded by Senator Kelly. Motion carried on a voice vote.

7. **Limit Bioscience authority Transfer to \$35.0 million from \$47.0 million (\$12.0 million).**

Senator Vratil moved to accept the GBR on Limiting Bioscience Authority transfer to \$35.0 million from \$47.0 million. The motion was seconded by Senator Lee. Motion carried on a 7-4 vote.

Senator Taddiken made a substitute motion to not accept the GBR on Limiting Bioscience Authority transfer to \$35.0 million from \$47.0 million. The motion was seconded by Senator Wysong. Motion failed on a 4-7 vote.

8. **Suspend Transfers to Special City County Highway Fund (\$10.0), State Water Plan Fund (\$6.0), Health Care Stabilization Fund (\$3.0).**

Senator Schmidt moved to reject the GBR on the Health Care Stabilization Fund of \$3.0 million. The motion was seconded by Senator Vratil. Motion carried on a voice vote.

Senator Lee moved to accept the GBR on the Special City County Highway Fund and State Water Plan Fund for a total of \$16.1 million. The motion was seconded by Senator Schordorf. Motion withdrawn.

Secretary Goossen stated the GBR would drop the transfer to the cities and counties of the Special City County Highway Fund from approximately \$155 million to \$145 million. The Committee noted that this reduction could cause an increase in county property taxes to maintain their current level of service.

Senator Vratil made a motion to not accept the GBR on the Special City County Highway Fund for \$10.1 million. The motion was seconded by Senator Taddiken. Motion carried on a voice vote.

Senator Taddiken made a motion to not accept the GBR on the State Water Plan Fund of \$6.0 million. The motion was seconded by Senator Vratil. Motion carried on a voice vote.

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

Summary of Committee Actions on Revenue and Transfer Adjustments

Audrey Dunkel, Legislative Research Department, reported that Committee action has reduced the GBR of \$99.6 million by \$45.9, for a total Committee approved adjustments of \$54.1 million.

Expenditure Adjustments

9. **Operating Budget Reductions (Governor's 3.0 Percent Excluding K-12 and Social Service Caseload) (\$38.8 million)** - Reflects the Governor's request to reduce agency budgets by 3 percent.

Senator Vratil moved to accept the GBR on Operating Budget Reductions of \$38.8 million. The motion was seconded by Senator Masterson. Motion carried.

10. **Regents System Reductions (Governor's 3.0 Percent Excluding K-12 and Social Service Caseload) (\$24.6 million)** - Reflects the Governor's request to reduce budgets by 3.0 percent.

Senator Vratil moved to accept the GBR on Regents System Reductions of \$24.6 million. The motion was seconded by Senator Kelly.

Senator Lee made a substitute motion to accept the GBR on the Regents System Reductions except to reinstate the funding for the Kansas Academy of Math and Science (KAMS) program at Fort Hays State University. The motion was seconded by Senator Teichman. Motion carried.

11. **Debt Restructuring (\$14.0 million)** - Interest only will be paid on the first two years of the debt restructuring and will stretch the principle over additional years.

Duane Goossen stated the GBR would take the savings from the restructuring of bonds for the Department of Administration (\$11.9 million, mainly the Comprehensive Transportation Plan), Pittsburg State University (\$160,000), Department of Corrections (\$40,000), State Fair (\$400,000), and Adjutant General (\$1.2 million). The Secretary noted that debt restructuring is done routinely with more restructuring anticipated to be done in FY 2010. Mr. Goossen indicated that current restructuring is in process with decisions to be made on February 12, 2009. The Committee expressed concern with the process of debt restructuring and proposed that legislation could be entered to address the issue.

Senator Teichman moved to accept the GBR on debt restructuring. The motion was seconded by Senator Schordorf. Motion carried.

Senator Taddiken made a substitute motion to reject the GBR on Debt Restructuring and add a proviso to stop debt restructuring. The motion was seconded by Senator Wysong.

After discussion, Senator Taddiken amended the substitute motion and removed language pertaining to the proviso.

Senator Taddiken amended the substitute motion to reject the GBR on Debt Restructuring and request that legislation be introduced to stop debt restructuring. The motion was seconded by Senator Wysong. Motion failed on a 5-6 vote.

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

- 12. School Finance Maintained at the FY 2009 Approved (Total State and Local Funds) (\$17.7 million)**— Governor has recommended that the Base State Aid Per Pupil (BSAPP) remain at the same level as FY 2009 rather than be increased per the school finance formula. Local mill levy and property evaluation funding will remain constant.

Senator Lee moved to accept the GBR on School Finance Maintained at the FY 2009 Approved Level (\$17.7 million). The motion was seconded by Senator Kultala.

The Committee discussed the possibility of increased enrollment for the following school year as projected by the Consensus Estimating Group and the need for additional funding to cover the increased enrollment.

Senator Vratil made a substitute motion to reject the GBR on School Finance Maintained at the FY 2009 Approved Level in the amount of \$17.7 million and appropriate an additional \$700,000 for K-12 education for FY 2009. The motion was seconded by Senator Wysong.

Senator Vratil stated the addition of \$700,000 would be an increase to the FY 2009 budget and fulfill the commitment of the 2008 Legislature to K-12 Education.

In response to questions from the Committee, Dale Dennis, Deputy Commissioner, Department of Education, stated that the GBR would cut \$22 from the BSAPP for K-12 and reduce Special Education to 91 percent funding. Mr. Dennis noted that if BSAPP is cut, it would apply equally to school districts. There could be some shifting because of the weighting factor and the make-up of the individual school districts. The Committee requested printout on additional information as to how the GBA and the extra funding in Senator Vratil's substitute motion would affect school districts.

Senator Lee moved to table further action on the substitute motion regarding the GBR on school finance until additional information is available as requested. The motion was seconded by Senator Kelly. Motion carried on a 6-5 vote.

Senator Taddiken moved to remove the school finance issue from the table. The motion was seconded by Senator Vratil.

Senator Lee made a substitute motion to table the original motion on school finance until January 20, 2009. The motion was seconded by Senator Kelly. Motion carried.

- 13. Kansas Health Policy Authority-Shift to Fee Funds (\$8.5 million).**

Senator Schordorf moved to accept the GBR on the Kansas Health Policy Authority (KHPA) to shift expenditures to fee funds in the amount of \$8.5 million. The motion was seconded by Senator Kelly. Motion carried.

- 14. Department of Social and Rehabilitation Services-Home and Community Based Services (HCBS) Physically Disabled Waiver (\$8.4 million).** Would avoid removing any individuals presently on the waiver.

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

Senator Taddiken moved to adopt the GBR on HCBS waiver of \$8.4 million. The motion was seconded by Senator Vratil. Motion carried.

15. Close Department of Corrections Facilities (Osawatomie and Toronto) (\$1.6 million).

Senator Wysong moved to accept the GBR on the closing of Department of Corrections' facilities of Osawatomie and Toronto (Item 15) and accept the GBR on the delay of Osawatomie State Hospital (Item 17). The motion was seconded by Senator Umbarger.

The Committee requested that the question be divided.

Senator Wysong moved to accept the GBR on the closing of Department of Corrections' facilities at Osawatomie and Toronto. The motion was seconded by Senator Umbarger. Motion carried.

16. Close Atchison Juvenile Correctional Facility (\$2.0 million). The Committee noted that the facility is already closed.

Senator Wysong moved to accept the GBR on the closing of the Atchison Juvenile Correctional Facility. The motion was seconded by Senator Schmidt. Motion carried.

17. Delay Osawatomie State Hospital 30-Bed Unit (\$1.8 million).

Senator Wysong moved to accept the GBR on the closing of Department of Corrections facilities of Osawatomie and Toronto (Item 15) and accept the GBR on the delay of Osawatomie State Hospital (Item 17). The motion was seconded by Senator Umbarger.

The Committee requested that the question be divided.

Senator Wysong moved to accept the GBR on the delay of Osawatomie State Hospital 30-Bed Unit. The motion was seconded by Senator Umbarger. Motion carried.

Request for Additional Information

The Committee requested the following information on school finance be available for the meeting on January 20, 2009:

- Printout of how the GBR affects school districts and how the motion presented by Senator Vratil to reject the GBR and add \$700,000 in FY 2009 would affect school districts.
- Review today's actions by the Committee and figure out percent of cuts to all agencies that would need to be made to recoup the reduction of \$58 million from the GBR for FY 2009.
- Printout to show additional cuts necessary to make up \$700,000 additional funding for K-12 education as proposed in Senator Vratil's motion on School Finance.

Clarification

J. G. Scott, Legislative Research Department, explained that there are several items in SB 23 that need clarification: (1) the legislation indicates that the slider has been eliminated in FY 2010; however, funding for the slider is included in FY 2009. The payment of approximately \$40 million has been delayed from

CONTINUATION SHEET

MINUTES OF THE Senate Ways And Means at 10:30 a.m. on January 16, 2009, in Room 545-N of the Capitol.

February, 2009, until June, 2009. If revenues are not sufficient to make the payment in June, there is language in the legislation to suspend or reduce the payment; (2) there is approximately \$300,000 - \$400,000 in minor adjustments included in the legislation (revenue and expenditures) as a result of a large number of minor adjustments to the FY 2009 budget.

Summary of Committee Actions

Alan Conroy, Legislative Research Department, presented the following spreadsheets:

- Comparison of FY 2009 Budget Adjustments by the GBR and actions of the Committee showing the difference between the recommendations (Attachment 5).
- Comparison of Tentative Senate Ways and Means Committee Initial Recommendations and Governor's Receipt and Expenditure Recommendations in FY 2009 and FY 2010 (Attachment 6).
- Comparison of Tentative Senate Ways and Means Committee Initial Recommendations, Plus Ending Balance Adjustment and Governor's Receipt and Expenditure Recommendations in FY 2009 and FY 2010 (Attachment 7).

Adjournment

The meeting was adjourned at 5:15 p.m. The next meeting of the Committee will be held on January 20, 2009.

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**Testimony before the
Senate Ways and Means Committee
by**

**Mark Tallman, Assistant Executive Director/Advocacy
Kansas Association of School Boards**

January 15, 2009

Key Points on Governor's Budget Proposal

As representatives of Kansas public schools, we understand the magnitude of the budget crisis facing the Governor and Legislature. In making the painful choices necessary to resolve this crisis, we believe that minimizing funding reductions for public education will help minimize both the short-term and long-term damage to the Kansas economy.

Therefore, we appreciate the Governor's efforts to make K-12 education funding a priority, and would urge the Legislature to limit any further reductions. Please consider the following facts.

Public schools differ from most public agencies and local governments in a number of important ways:

Under the Kansas Constitution and statutes, every student is entitled to a free public school education, including a minimum curriculum and days or hours of a school term.

Under the state constitution, public schools are managed by locally elected boards, but the responsibility for funding lies with the state, and each child is equally entitled to a quality education as defined by the state.

Public schools must provide special education services to all eligible students, regardless of cost.

State law requires a school accreditation system based on measurable improvement in student academic progress; under No Child Left Behind schools must be increasing student proficiency targets each year.

By state policy, a very high percentage of school district employees are professionally licensed, have collective bargaining and continuing contract rights. For example, schools cannot legally pay employees who do not meet state qualifications.

Senate Ways & Means Cmte

Date 1-20-2009

Attachment 1

In addition to state and federal mandates on what they must do, school districts are limited on what revenues they can raise and spend locally, and local funding options have constitutional implications.

Increased school funding has led to dramatic increases in student achievement, which will be at risk if funding is reduced.

Student performance has increased significantly on state tests, especially among previously low-achieving groups. Performance has also increased on national tests and Kansas' national ranking has improved to among the best in the nation.

Performance has improved because schools have effectively targeted new resources on new programs and personnel, which will be most at-risk if funding is cut.

Every part of a school district budget – not just “classroom instruction” – has an impact on student achievement.

Educational attainment is the single important factor in personal and social economic prosperity.

Major cuts in school funding will have significant immediate economic consequences.

Significant cuts to public education will eliminate high-paying jobs, benefits and purchases in communities across the state. (School jobs have the same impact as National Bio- and Agro-Defense Laboratory.)

School budget cuts resulting in higher fees for meals, transportation, books, activities, drivers' education, kindergarten and pre-school programs and summer school or enrichment programs will fall hardest on economically struggling families.

We recommend that the Legislature wait on further cuts in education.

It is not yet clear if state revenues will continue to decline.

The federal stimulus package may provide budget relief and avoid damaging educational cuts.

Although difficult in any case, most school districts can handle cuts for next year better with more time to plan than in the current year, when most of the budget is already committed.

To: The Honorable Clay Aurand, Chair
The Honorable Deena Horst, Vice Chair
Members of the House Education Committee

From: Ronald P. Walker, Superintendent
Geary County USD 475

Subject: House Bill No 2002

Allow me to thank each of you for providing me an opportunity to address HB 2002. I would like to thank members of the Legislative Educational Planning Committee for allowing me to provide insights to the Military Student Second Count Date over the summer. The experience was indeed one that I undertook with all the **passion** of an administrator representing our nations military families most valued possession, their children.

Indeed, the opportunity afforded our district and others throughout Kansas the last four years through the Military Student Second Count Date allowed our districts to do something special for those who arrived in Kansas, not necessarily by choice but by order of the Department of Defense. They arrived expecting to find schools that were not equal to those they left. They arrived anticipating a difficult journey of transition for their children. They arrived with pre-conceived notions that they would have to fight tooth and nail for a quality education.

What they found was a state and many school districts exceptionally well prepared to meet the academic needs of their children. They found schools that were exceeding above their expectations and quickly settled into their new surroundings. They found transitions were very smooth where administrators, teachers and support personnel prepared to meet their circumstances.

I credit this body, the House Education Committee with a vision that was unprecedented in the United States. I credit this body with the foresight and knowledge that something more was needed to support the many students who arrived in Kansas continuously during the past four years. Your leadership has been instrumental in providing this vision and leadership at a time when we all faced seemingly insurmountable odds. You worked the legislation to give us needed resources to increase our academic standing in Kansas, the nation and the world. For that, I am very, very thankful.

I stand before you with the **persistence** of an administrator who sees that the world has changed greatly since that time four years ago. The Global War on Terrorism continues to take a toll on our families, our students and our staff. The social consequences are now more intense as the warfight continues to be a dominant force in the lives of our children. 159 soldiers have given their all during this warfight. Countless others have been wounded and face lives that will forever be transformed. Yet, our students continue to stand strong with their families as they face new uncertainties. They face emotional stressors that are so strenuous it is almost impossible to explain it to others.

House Education Committee
Date 1-21-09
Attachment # 4

I also stand before you with the **pride** of an administrator who has witnessed a transformation in academic progress because we had resources to provide additional teachers through the second count along with the new At Risk category. We have used these combined funds to add over 70 teachers during these four years (our secondary schools averaged 32 students per teacher), added a very strong MTSS program in our secondary schools and are in the second year of MTSS for our elementary schools. When the second count date came into being four years ago, one of our middle schools and the high school had never made AYP.

I proudly stand before you to say at the present time to say ALL of our schools have made AYP for at least two consecutive years! This was accomplished despite the fact that we face a tremendous mobility rate for our students and teachers. We have increased social workers and counselors to address issues of transition and emotional stress. Our staff received training in Military Lifestyles and Living in the New Normal to assist them in understanding what our soldiers face from their arrival on Fort Riley to their eventual departure. Our student body has grown from about 5,700 to 7,000 students during this time. My optimism remains high even in times of serious economic downturn.

As it relates to HB 2002, I am interested in the fiscal note for the legislation. The one area I would ask the committee to consider is that of the date of September 20th. If the committee would consider changing the date from September 20th to September 21st, it would still provide serious reductions in the fiscal note. I make this request because of the nature of the current structure of the army.

Our concern is if the date remains September 20th, the fiscal note could be as little as \$200,000 or as much as \$400,000 for the entire state. The only school that may see continued support is Fort Leavenworth because they primarily serve officers in the college. They rarely face deployments at levels as high as Fort Riley and are more stable than infantry. Fort Riley, on the other hand, deploys and returns soldiers on their own schedule and not that of Kansas school finance. Our primary concern has always been the mobility from September 21st to February 20th. Yet, we must prepare new students to transition, write new IEP's, give new formative assessments, prepare for the Kansas Assessment, work new students into extra-curricular activities and provide services to assist with emotional issues.

The second count is vital to our overall success. It is crucial that funds are available to meet needs of students whenever families arrive. On January 30th, I present to the Community Partners Committee on the state of education in the Fort Riley area. The second count date is one of the items that falls within my responsibility. Command has asked how it is going. I would like to report to them that while we should expect some reductions, there will be some funds to continue our work. The change in dates would result in reductions of 25% to 30%. It is a number that would be very difficult manage but would still maintain the vision in these difficult economic times.

Using the date of September would result in a 85% to 95% reduction. I do not believe that is the intent of the committee. I do not think anyone would want to see large reduction in services to our military families at this time.

When the LEPC addressed NET GAIN, I was on the wrong page and went away thinking the concept would be from September 21st and not September 20th. That thinking was incorrect.

4-2

Therefore, I would simply ask the committee to review the fiscal note and to review the impact a NET GAIN from September 20th to February 20th would have on school districts prior to moving HB 2002.

I believe a majority of the member on the Education Committee know that I have always accepted your decision and thoroughly respect you for your work. I also understand the challenges of the time. Easy answers to the financial impact on Kansas are virtually non-existent.

It has been my pleasure to once again appear before this body and to share my thoughts and express my appreciation for the difficult work that confronts you.

Thank you for the opportunity.



KANSAS BOARD OF REGENTS

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MEMORANDUM

To: House Appropriations Committee Members
Senate Ways and Means Committee Members

From: Reginald L. Robinson, President and CEO

Subject: Board's Plan Regarding Federal Stimulus Funding

Date: March 16, 2009

Introduction

On behalf of the Board of Regents, I am pleased to describe action taken by the Board last week (Thursday, March 12) regarding its plan for dollars that could be made available to support higher education in Kansas through the American Recovery and Reinvestment Act of 2009 (ARRA), in particular, the State Fiscal Stabilization Fund (SFSF) component of the ARRA. The Board believes that its plan constitutes a balanced, reasonable, and responsible approach to the difficult situation confronting the state budget, the state's higher education system, and the people of Kansas.

The State Fiscal Stabilization Fund

The SFSF, which was enacted as a component of the ARRA earlier this year, should make available to the State of Kansas approximately \$367 million between now and the end of FY 2011, to be distributed to support both the state's K-12 education and public higher education systems. Regarding the higher education portion of the funding, Kansas is eligible to receive SFSF dollars if State General Fund support is at least equal to what was provided in FY 2006 (\$747 million). This is the required "state maintenance of effort."

Assuming that state funding of at least that amount is provided, SFSF funding would then be available to fill the gap between such state support and the level of state support provided in FY 2008 (\$829 million). The FY 2008 figure is applicable for SFSF analysis because, in light of the budget rescission earlier this legislative session, it is the higher level of funding between FY 2008 and FY 2009. Finally, the language of the SFSF explicitly declares that SFSF dollars should be used for such activities as facility and infrastructure maintenance and repair, and to mitigate the impact of tuition restraint.

Appropriations Committee

Attachment 13-1

Date 3-17-09

The Principles

The Board's typical approach to the allocation of available resources is to make such an allocation in a manner that provides institutional leaders with significant flexibility regarding the use of those dollars. In this circumstance, however, the Board recognizes that these are remarkable times and that these SFSF funds provide a unique and extraordinary federal funding resource. As a result, these truly atypical circumstances require an atypical approach to the distribution of this funding. Thus, as it contemplated its plan for use of SFSF funding, the Board sought to adhere to/be cognizant of the following principles/observations:

- The Board should be responsible for allocation/distribution of the SFSF dollars.
- SFSF dollars are one-time. Minimize distribution that creates budget "cliff" in FY 2012.
- Be mindful that SFSF dollars will be subject to additional and significantly more rigorous reporting and accounting requirements than typical federal grant funding.
- In light of traumatic economic climate, do not pass the budget burden on to students and families if possible.

The Plan

Fiscal Year 2009

Given the level of state support that has been provided for the current fiscal year, we expect that approximately \$9.6 million in SFSF funding will be available. Because the state's higher education system has already taken the steps to adjust to the rescission of some 4.25% of its current year state support, the Board would allocate none of those SFSF dollars to address budget shortfalls. Instead, the Board would allocate the SFSF funds to the state's public higher education institutions (7 public universities, 19 community colleges, and 6 technical colleges), and direct that 100% of such funding be used to address deferred building maintenance projects. (A dollar breakdown is provided in Attachment A, Figure 1.)

Fiscal Year 2010

Early in the current fiscal year, recognizing that the state's revenue and budget would be under severe stress, the Kansas higher education system began to plan for the possibility that State support in FY 2010 could be as much as 7% below the approved level for FY 2009. Although our system has planned for such a reduction, there is no doubt that such cuts in state support would have a truly significant and negative impact across the state's system of public higher education. Even so, we believe that everyone must step up and do their part during these trying times; it is in that spirit that we are willing to absorb such a significant reduction in FY 2010. The amended budget that the Governor has submitted proposes State support for higher education at the level that represents the 7% reduction I have described (\$789 million). Given the workings of the SFSF, such State support would mean that \$40 million (the difference between State support and \$829 million) would be available from the SFSF.

Given those assumptions – State support at \$789 million and the availability of \$40 million of SFSF – the Board's plan would allocate \$40 million in federal stimulus funds to the state's public higher education institutions for deferred building maintenance projects and tuition cost mitigation. Further, if State support is provided at the \$789 million level, the Board would impose a one-year state university tuition freeze for Kansas residents. The Board would be unable to impose such a freeze if the level of State support falls below what the Governor has proposed for FY 2010. The critical elements of the Board's plan are presented here (a dollar breakdown is provided in Attachment A, Figure 2):

- Absorb the 7% cut represented in the level of State support.
- Allocate to sectors based on share of SGF.
- Receipt of SFSF funding by coordinated institutions conditioned on commitment to federal guidelines which require that SFSF dollars are used either for maintenance or to mitigate the impact of tuition restraint.
- Impose a one-year state university tuition freeze for Kansas residents, contingent on legislative adoption of Governor's SGF recommendation (7% level presented in GBA).
- Distribute a portion of state university share to buffer impact of tuition restraint.
- Distribute the majority of that share to state university deferred maintenance.

Conclusion

As you know, all of the state's critical policymakers – Legislators, the Governor, state agency leaders, members of the Board of Regents, and the state's entire higher education community, among others – are working to find ways to address the remarkably difficult economic circumstances confronting not only our state, but the entire nation and beyond. The Board believes that the approach described in this memorandum is balanced and reasonable. Pursuant to this approach, the state's higher education community (through its absorption of a 7% budget cut) does its part to help the state deal with the challenging budget situation. In addition, the plan would direct significant resources toward addressing the higher education community's deferred maintenance backlog – a high-priority effort that will put many Kansans back to work (In a recent study, the Docking Institute of Public Affairs noted that every \$1 million spent on deferred maintenance projects generates an economic impact of \$2.2 million in increased economic output of goods and services, \$644,500 in increased state earnings, and 19 new jobs created in Kansas.). Finally, the Board believes it has outlined an approach for how the Board and the Legislature can take important steps that would enable the State to provide meaningful relief to Kansans in the form of a one-year freeze on resident tuition at our state universities.

We understand that in these challenging times it will be difficult to provide the level of state support our plan contemplates, and we know that you understand that a tuition-freeze will present significant difficulties for our state universities. We also understand that we are all in this together.

Thank you for all you do for our state and for higher education.

Attachment A

Figure 1

Estimated Total Federal SFSF Available for FY 2009			\$9,600,000
Institutional Sector	FY 2009 State General Fund Operating Appropriations	% of Total	Proportionate Share of Federal SFSF (Dedicated to Maintenance)
State Universities	\$ 646.1	80.4%	\$ 7.7
Community/Technical Colleges	\$ 145.3	18.1%	\$ 1.7
Washburn University	\$ 12.5	1.6%	\$ 0.2
Total	\$ 803.9	100.0%	\$ 9.6

Notes:

State General Fund includes line-item appropriations included in the operating grant transfer.

Portion each sector receives of Federal SFSF is based on current percentage allocation of SGF to each sector.

Figure 2

Estimated Total Federal SFSF Available for FY 2010			\$40,000,000		
Institutional Sector	FY 2009 SGF Operating Approp.	% of Total	Proportionate Share of Federal SFSF	Federal SFSF - Tuition Mitigation/Maintenance	Fed'l SFSF - Maintenance
State Universities	\$ 646.1	80.4%	\$ 32.2	\$ 10.7	\$ 21.5
Community/Technical Colleges	\$ 145.3	18.1%	\$ 7.2	\$ 7.2	
Washburn University	\$ 12.5	1.6%	\$ 0.6	\$ 0.6	
Total	\$ 803.9	100.0%	\$ 40.0	\$ 18.5	\$ 21.5

Notes:

State General Fund includes line-item appropriations included in the operating grant transfer.

Portion each sector receives of Federal SFSF is based on current percentage allocation of SGF to each sector.

Coordinated Institutions - use \$7.8 million to mitigate tuition restraint impact/maintenance.



**Testimony on
SB 362
Senate Education Committee**

Presented by: Cheryl L. Semmel, Executive Director

February 1, 2010

The mission of United School Administrators of Kansas (USA|Kansas*), through collaboration of member associations, is to serve, support, and develop educational leaders to establish USA|Kansas as a significant force to improve education.

Education administrators remain committed to ensuring that each and every child in Kansas receives a quality education that will help them reach their potential and become successful, productive adults. There are 465,000 students in our public schools that we impact positively every single day. As you know, Kansas students are making unprecedented academic achievement and we are on a path of continuous improvement.

The 2010 Legislative Session promises to be one of the most challenging in the history of our state, as we face an economic downturn of global proportions. As one of those challenges with leading our state through the budget and revenue crisis we are currently facing, I know you will be called on to make some of the most weighty decisions of your legislative session.

I am here today in support of SB 362. In a time of growing uncertainty over matters such as budget shortfalls, teacher shortages and time constraints, we appreciate your efforts to provide some flexibility during these extraordinary times. SB 362 honors local control and would provide the flexibility necessary for administrators and boards to make critical personnel decisions.

Administrators do not make decisions about reductions in workforce lightly and are committed to addressing workforce issues responsibly. Beyond the most immediate impact in the classroom, workforce reduction in K-12 education would result in increased unemployment in many of our communities across Kansas. K-12 education is a major part of the workforce in Kansas - both directly and indirectly. From the district and building level personnel to contracted vendors, these individuals support local economies in many ways, whether it be supporting local retail or contributing to the tax base. In some of our smallest communities, with limited employment options, these individuals and families will rely on education entirely - having a devastating, long-term impact on local communities.

Kansas statute 72-5437 established May 1 as the deadline by which local boards of education must notify teachers of their intent to non-renew a teacher's contract. If the board does not notify a teacher of its intent to non-renew that teacher's contract by May 1, the teacher is then covered by continuing contract and automatically rehired for the next year.

Sen
2-1-
AHH

Recent history demonstrates that the state budget has often not been determined until after May 1. As a result, school districts have had to make employment decisions (by May 1) before budgets are set.

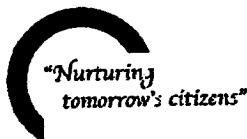
Unfortunately, we are in a period of unprecedented economic uncertainty and budget shortfalls. In the absence of a multi-year school finance plan and with the final legislative appropriations bill not being passed until the end of April or first of May, making appropriate teacher staffing decisions under the current notification deadline has become excruciatingly difficult for school administrators and local boards. The only choice many districts have is to nonrenew all nontenured teachers on May 1, wait for final budget news, and then hope they can re-hire the staff they did not want to release in the first place. **This will have an impact on not only on school programs and operations, but will impact local communities.**

As you consider SB 362, administrators respectfully recommend the following amendments to the bill. First, we propose placing a five-year sunset provision on this legislation. Second, we suggest that the notification timeline be triggered by action on the Omnibus Appropriations Bill, in lieu of "a bill appropriating money." We believe that both of these provisions reinforce the intent to act reasonably and responsibly during this unprecedented time.

Administrators remain committed to ensuring a quality education for each child. They are communicating regularly with staff - instructional and noninstructional - as they prepare for anticipated cuts and remain focused on that common goal.

In closing, on behalf of education administrators, I would like to thank you for your continued support of education and for realizing the importance of investing in education. Preparing our children requires a shared commitment, collaboration, and open dialogue among all stakeholders. Thank you for being partners in education.

*USA|Kansas represents more than 2,000 individual members and ten member associations:
Kansas Association of Elementary School Principals
Kansas Association of Middle School Administrators
Kansas Association of School Administrators
Kansas Association of School Business Officials
Kansas Association of School Personnel Administrators
Kansas Assoc for Supervision and Curriculum Development
Kansas Association of Special Education Administrators
Kansas Association of Secondary School Principals
Kansas Council of Career and Technical Education Administrators
Kansas School Public Relations Association



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Testimony on SB 362 Senate Education Committee

Presented by: Mike Mathes, Superintendent, Seaman USD 345

February 1, 2010

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My name is Mike Mathes and I am the superintendent of schools from Seaman USD 345. The Seaman school district is a suburban district located in northern Topeka and Shawnee County. We have 3,730 students enrolled in pre-K through 12th grade. The Seaman public schools have long been a source of pride for our community.

First, thank you for the opportunity to appear before you today. I am here in support of SB 362 and further, the recommended changes proposed by United School Administrators of Kansas (USA|Kansas).

In the Seaman school district, we recognize and value the impact that our quality teachers and administrators have on student learning. It is unfortunate that the economic downturn and subsequent budget cuts have impacted us in such a way that this bill is necessary; however, we find ourselves in uncharted territory as we attempt to address budget shortfalls by maximizing administrative flexibility.

The Seaman school district has done an excellent job managing the district's finances and ensuring that students have access to programs and services they need. Unfortunately, in the absence of a multi-year budget and the uncertainty of our economic circumstances, advanced planning is extraordinarily challenging. The Seaman school district has already eliminated and/or reduced programs and personnel, but we anticipate additional reductions may be necessary.

ADMINISTRATORS

Mr. Mike Mathes, Ed.S.
Superintendent

Dr. Robert O. Balsters II, RSBA
Deputy Superintendent

Dr. Carolyn Orozco
Assistant Superintendent

Mr. Craig Carter
Assistant Curriculum & Personnel Director

The flexibility created in SB 362 will provide the Seaman school district with the flexibility necessary to make responsible personnel decisions, should that additional flexibility be needed. As a superintendent and community leader, I can assure you that our district does not make decisions about reductions in

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Senate Education
2-1-10
Attachment 9

workforce lightly and that we are committed to addressing workforce issues responsibly. Indeed, it would be my hope that we might never need to utilize the flexibility provided in this bill.

Seaman USD 345 employs 305 teachers with 54 of those being probationary, non-tenured teachers. In addition we employ 309 classified staff. From the district and building level personnel to contracted vendors, these individuals support local economies in many ways, whether it be supporting local retail or contributing to the tax base.

Educating our children and building strong communities requires a shared commitment, collaboration and open dialogue. This is a critical point in the history of Kansas education. The Seaman school district is proud of the unprecedented academic achievement our students have made – not only in our district, but also throughout the state. I can assure you that the Seaman school district and administrators statewide are committed to ensuring that our students continue along this path of increasing academic excellence and that our schools continue to be a source of pride for our community...our state.



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Testimony on

SB 362

Senate Education Committee

Monday, February 1, 2010

Dr. John R. Morton, Superintendent
Dr. Mike Clagg, Assistant Superintendent for Human Services

In a time of growing uncertainty over matters such as budget shortfalls, teacher shortages and time constraints, a rather simple idea could provide some relief for Kansas school districts. While this idea may not be a permanent solution over the long-term, it certainly might provide some short-term relief.

Kansas statute 72-5437 sets the date by which local boards of education must notify teachers of their intent to non-renew a teacher's contract as May 1. If the local board does not notify a teacher of its intent to non-renew that teacher's contract by May 1, the teacher is then covered by continuing contract and automatically rehired for the next year.

Recent history demonstrates that the state budget has often not been determined until after May 1. As a result, school districts have had to make employment decisions (by May 1) before budgets are set (sometimes up to two months later). **The only choice many districts will have this year is to non-renew all non-tenured teachers on May 1, wait for final budget news, then hope they can hire back staff they did not want to release in the first place. Such a procedure creates needless hardships and stress for non-tenured staff. In the Newton district alone, we currently have 80 non-tenured certified staff.**

One possible solution to this dilemma would be to move the date to notify teachers of non-renewal to a reasonable number of days following the adoption of the state budget. This would allow school districts to know their financial ability to retain staff before they have to make employment decisions about them. **Not only could moving the date back forestall unnecessary unemployment of thousands of teachers, it could also make for more responsible financial planning. To us, it appears to be a much more humane way of dealing realistically with any staff reductions which might occur rather than arbitrarily non-renewing all non-tenured staff.**

If adopted, this provision could "sunset" after a short period of time. But given the current financial climate, it may be a suggestion whose time has come.

Senate Education
2-1-10
Attachment 12

Senate Education Committee

Written Testimony in support of Senate Bill 362

Respectfully Submitted by Glen J. Suppes

Superintendent, Smoky Valley Public Schools

February 1, 2010

Thank you for the opportunity to discuss SB 362 and the recommended changes concerning continuation of contracts for our teachers.

I am Glen Suppes, Superintendent of Schools at Smoky Valley. I am pleased to represent 1,000 students in a district located in central Kansas based in Lindsborg. We serve several rural communities within our 396 square miles, including a K-8 building in Marquette, Kansas. Our district is extremely proud of our Standards of Excellence awards as well as our emphasis on fine arts and outstanding integrated technology programs.

I strongly encourage you to support SB 362. We understand the need to have a system in place that provides contracted certified employees with appropriate notification of the district's intention to non-renew or the desire for continuation of the contract. We place a great deal of value in being able to treat our dedicated employees with professional respect, especially when it deals directly with their individual contracts and their future.

With respect to the most recent serious budgetary issues we all face together, it only makes sense to allow local districts the latitude to make employment decisions reasonably. These staff-reduction decisions should be based upon what we know, after careful considerations of the resources we believe are available for the following school year. By following the current law, we will certainly be forced to non-renew all non-tenured teachers, and possibly some tenured teachers because of a possible reduction in force. With no flexibility of the May 1 deadline, districts must terminate teachers, and then explain that we have no choice but to wait and see what happens in Topeka before committing to continuation of contracts.

These employment decisions should not be taken lightly. They must be made after the legislative body has the opportunity to take action on the Omnibus Appropriations Bill. In communication with several of our neighboring superintendents, I believe there is significant support for your careful consideration of this much-needed change in an effort to treat employees and our community with the respect they deserve. By allowing local flexibility of a notification extension, we'll all be able to make better informed decisions about which teaching professionals will be coming back to work with our children next year. We should not be guessing whether or not they will have a job this fall.

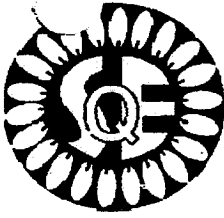
Senate Education
2-1-10
Attachment 14

Recent history has shown that state budget decisions are often not determined the May 1 deadline. Districts are forced to make critical employment decisions prior to a budget. The May 1 deadline has served us well in the past, but these are extraordinary

Smoky Valley employs 21 non-tenured teachers. We have taken great pride in promoting positive employee moral and demonstrating fairness in our dealings with them. We wish to continue to be honest and fair in our assessment of the district's future. We are not to officially dismiss these 21 staff members by May 1 just because we're not sure of the budget expect from the upcoming budget.

Smoky Valley will continuously strive to produce outstanding Kansas citizens and create an educational atmosphere of which the state can be proud. By working together to promote a reasonable employment law for educators, we're showing our support to the teachers who work tirelessly every day for our children and community.

Thank you for allowing us the opportunity to be involved in these decisions. We appreciate your support for SB 362.



Schools for Quality Education

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Written Testimony on SB 362

Senate Education Committee

February 1, 2010

Submitted by: Robert Lofin, President

On behalf of the 120 members of Schools for Quality Education (SQE), I write this **testimony in support of SB 362**. In this unprecedented economic crisis and continued state budget shortfalls, SB 362 would provide much needed flexibility to school boards and administrators in making challenging personnel decisions.

In the absence of dedicated multi-year funding for school districts and with the final appropriations budget bill often not passed in advance of the May 1 deadline required in KSA 72-5437 for teacher contract notification, SQE believes passage of SB 362 will allow school districts to make workforce reduction decisions in as planned and rational manner as possible. In the current budget climate, it simply is not possible to make the most informed workforce/contract decisions by May 1.

Our principal charge, as school leaders, is to make decisions based on the best interests of our students and to provide as much stability to the learning environment as we can. We, therefore, do not take our workforce decisions lightly. We are committed to making personnel contract decisions as timely as possible, while balancing our commitments to students, personnel, and the communities we serve.

We are asking the Legislature to pass this bill, with one recommended change: **tie the notification to the "Omnibus Appropriations Bill," rather than the more vague language in the bill, which simply references "the bill appropriating money."**

On behalf of SQE and our member districts, I want to thank you for your consideration of this legislation and for your commitment to a quality education for the students we serve.

*Senate Education
2-1-10
Attachment 15*



**Testimony on
SB 362
House Education Budget Committee**

Presented by: Cheryl L. Semmel, Executive Director

March 2, 2010

The mission of United School Administrators of Kansas (USA|Kansas*), through collaboration of member associations, is to serve, support, and develop educational leaders and to establish USA|Kansas as a significant force to improve education.

Education administrators remain committed to ensuring that each and every child in Kansas receives a quality education that will help them reach their potential and become successful, productive adults. There are 465,000 students in our public schools that we strive to impact positively every single day. As you know, Kansas students are making unprecedented academic achievement and we are on a path of continuous improvement.

The 2010 Legislative Session promises to be one of the most challenging in the history of our state, as we face an economic downturn of global proportions. As one of those charged with leading our state through the budget and revenue crisis we are currently facing, I know you will be called on to make some of the most weighty decisions of your legislative service.

I am here today in support of SB 362. In a time of growing uncertainty over matters such as budget shortfalls, teacher shortages and time constraints, we appreciate your efforts to provide some flexibility during these extraordinary times. SB 362 honors local control and would provide the flexibility necessary for administrators and boards to make critical personnel decisions.

Administrators do not make decisions about reductions in workforce lightly and are committed to addressing workforce issues responsibly. Beyond the most immediate impact in the classroom, workforce reduction in K-12 education would result in increased unemployment in many of our communities across Kansas. K-12 education is a major workforce in Kansas – both directly and indirectly. From the district and building level personnel to contracted vendors, these individuals support local economies in many ways, whether it be supporting local retail or contributing to the tax base. In some of our small communities, with limited employment options, these individuals and families will relocate entirely – having a devastating, long-term impact on local communities.

Kansas statute 72-5437 established May 1 as the deadline by which local boards of education must notify teachers of their intent to non-renew a teacher's contract. If the local board does not notify a teacher of its intent to non-renew that teacher's contract by May 1, the teacher is then covered by continuing contract and automatically rehired for the next year.

House Education Budget Committee
Date: 03-02-2010
Attachment #: 5

Recent history demonstrates that the state budget has often not been determined until after May 1. As a result, school districts have had to make employment decisions (by May 1) before budgets are set.

Unfortunately, we are in a period of unprecedented economic uncertainty and budget shortfalls. In the absence of a multi-year school finance plan and with the final legislative appropriations bill not being passed until the end of April or first of May, making appropriate teacher staffing decisions under the current notification deadline has become excruciatingly difficult for school administrators and local boards. The only choice many districts have is to nonrenew all nontenured teachers on May 1, wait for final budget news, and then hope they can re-hire the staff they did not want to release in the first place. **This will have an impact on not only on school programs and operations, but will impact local communities.**

Administrators remain committed to ensuring a quality education for each child. They are communicating regularly with staff – instructional and noninstructional – as they prepare for anticipated cuts and remain focused on that common goal.

In closing, on behalf of education administrators, I would like to thank you for your continued support of education and for realizing the importance of investing in education. Preparing our children requires a shared commitment, collaboration, and open dialogue among all stakeholders. Thank you for being partners in education.

*USA|Kansas represents more than 2,000 individual members and ten member associations:
Kansas Association of Elementary School Principals
Kansas Association of Middle School Administrators
Kansas Association of School Administrators
Kansas Association of School Business Officials
Kansas Association of School Personnel Administrators
Kansas Assoc for Supervision and Curriculum Development
Kansas Association of Special Education Administrators
Kansas Association of Secondary School Principals
Kansas Council of Career and Technical Education Administrators
Kansas School Public Relations Association



Seaman Unified School District #345

SEAMAN EDUCATION CENTER

901 NW Lyman Road • Topeka, KS 66608-1900 • (785) 575-8600 • (785) FAX 575-8620

www.usd345.com

Testimony on SB 362 House Education Budget Committee

Presented by: Mike Mathes, Superintendent, Seaman USD 345

March 2, 2010

My name is Mike Mathes and I am the superintendent of schools from Seaman USD 345. The Seaman school district is a suburban district located in northern Topeka and Shawnee County. We have 3,730 students enrolled in pre-K through 12th grade. The Seaman public schools have long been a source of pride for our community.

First, thank you for the opportunity to appear before you today. I am here today in support of SB 362, a bill to amend the contract notification deadline for teachers and administrators.

In the Seaman school district, we recognize and value the impact that our quality teachers and administrators have on student learning. It is unfortunate that the economic downturn and subsequent budget cuts have impacted us in such a way that this bill is necessary; however, we find ourselves in uncharted territory as we attempt to address budget shortfalls by maximizing administrative flexibility.

The Seaman school district has done an excellent job managing the district's finances and ensuring that students have access to programs and services they need. Unfortunately, in the absence of a multi-year budget and the uncertainty of our economic circumstances, advanced planning is extraordinarily challenging. The Seaman school district has already eliminated and/or reduced programs and personnel, but we anticipate additional reductions may be necessary.

The flexibility created in SB 362 will provide the Seaman school district with the flexibility necessary to make responsible personnel decisions, should that additional flexibility be needed. As a superintendent and community leader, I can assure you that our district does not make decisions about reductions in workforce lightly and that we are committed to addressing workforce issues responsibly. Indeed, it would be my hope that we might never need to utilize the flexibility provided in this bill.

Seaman USD 345 employs 305 teachers with 54 of those being probationary, non-tenured teachers. In addition we employ 309 classified staff. From the district and building level personnel to contracted vendors, these individuals support local economies in many ways, whether it be supporting local retail or contributing to the tax base.

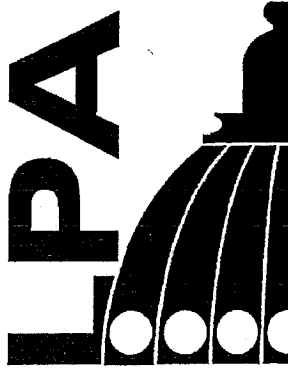
House Education Budget Committee

Date: 03-02-2010

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■ ■

Educating our children and building strong communities requires a shared commitment, collaboration and open dialogue. This is a critical point in the history of Kansas education. The Seaman school district is proud of the unprecedented academic achievement our students have made – not only in our district, but also throughout the state. I can assure you that the Seaman school district and administrators statewide are committed to ensuring that our students continue along this path of increasing academic excellence and that our schools continue to be a source of pride for our community...our state.



PERFORMANCE AUDIT REPORT

K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts

Special Committee on Education
November 16, 2010
Attachment 4

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
February 2010**

The Legislature could offer more aggressive incentives to encourage consolidation, but they likely will cost the State additional money. We reviewed the incentives offered in other states, talked with a number school district officials, and developed some of our own ideas about additional incentives Kansas might offer. We came up with the following list of potential incentives to more aggressively encourage consolidation:

- **Change the current incentive that allows consolidated districts to use their combined budgets so that it is based on the 2008-09 budget level.** The current incentives lock districts into their current funding level. For districts that might consolidate for the 2010-11 school year, that would mean they would be locked into the much-reduced 2009-10 funding level. Because of budget cuts, funding levels were greater in the 2008-09 school year, and more districts might be interested in consolidating if they could receive that higher level of funding in order to weather the current financial storm.
- **Gradually ramp down the current incentives so districts don't experience a sharp decrease in funding and the State could realize savings earlier.** Currently, districts receive the State's financial incentives for a certain number of years (as shown in *Figure 1-7*, the number of years can vary). Once the time expires, the incentives are completely eliminated. Some district officials expressed concerns that this sharp decrease in funding is difficult to prepare for, and could be prevented by gradually ramping down the incentives over a longer period of time. Ramping down the incentives also could be done in a way that would allow the State to realize savings sooner.
- **Temporarily reduce the mandatory property tax mill levy in districts that voluntarily consolidate.** Under State law, all school districts are required to levy 20 mills of property taxes to help fund their general fund budgets. Communities might be more willing to vote for consolidations if there were a temporary reduction in the levy in consolidated districts. Iowa currently offers this kind of incentive, reducing the mandatory mill levy by about 19%, and then gradually phasing it back up over several years.
- **Provide additional funding for districts that would need to build a new facility to accommodate the students in a consolidated district.** The State currently offers bond and interest equalization aid to help offset some of the building costs for poorer districts. The State could offer to pay for some or all of the costs of a new building in consolidated districts that demonstrate they need one. Offsetting these costs might remove a barrier in some districts.

Additionally, a provision in State law allows districts to contract with one another for entire grades, which likely delays voluntary consolidation and can cost the State a significant amount in low-enrollment funding. Although some districts are too small and can't afford to support the full range of grades (K-12), there's a provision

4-2

in statute that allows them to enter into inter-district agreements to share entire grades of students. This provision likely serves as a disincentive for districts to voluntarily consolidate. Eliminating the provision entirely would probably force most districts that currently contract to consolidate. *Figure 1-8* lists all the districts that currently participate in such agreements.

Figure 1-8 Districts That Currently Contract With Other Districts To Share Entire Grades of Students (as of December 2009)		
Districts Contracting (2009-10 FTE Enrollment)	Summary of the Contractual Arrangement	First Year Contracting
371 - Montezuma (214.9 FTE) 476 - Copeland (112.5 FTE)	Montezuma provides the high school (grades 9-12) for both districts; Copeland provides the middle school (grades 6-8). Each district has its own elementary school.	1991-92
211 - Norton (683.6 FTE) 213 - West Solomon Valley (37.7 FTE)	Norton provides grades 7-12 for both districts. Each district has its own elementary school. USD 213 has asked permission from the Kansas State Board of Education to disorganize and allow USD 211 to absorb their territory.	2001-02
228 - Hanston (72.5 FTE) 496 - Pawnee Heights (146.6 FTE)	Pawnee Heights provides grades K-5 and 9-12 for both districts. Hanston provides grades 6-8 for both districts.	2005-06
291 - Grinnell (80.1 FTE) 292 - Wheatland (112.5 FTE)	Wheatland provides high school (grades 9-12) for both districts. Grinnell offers the middle school (grades 5-8) for both districts. Each district has its own elementary school.	2007-08
422 - Greensburg (210.5 FTE) 424 - Mullinville (226.6 FTE)	Greensburg provides grades P-5 and 9-12 for both districts. Mullinville provides grades 6-8 for each district.	2009-10
351 - Macksville (301.4 FTE) 502 - Lewis (101.1 FTE)	Macksville provides grades 7-12 for both districts. Each district has its own elementary school.	2009-10
Source: Contract agreements submitted by district officials and KIDS data from the Department of Education.		

These agreements aren't necessarily temporary arrangements. For example, the Montezuma and Copeland school districts are two small districts in southwest Kansas that have had an inter-district agreement since the 1991-92 school year. Under the agreement, Montezuma runs the high school, while Copeland runs the middle school. The districts are essentially consolidated (they also share a superintendent), but by contracting instead of consolidating, they receive an extra \$431,000 each year (more than \$1,300 per student) in low-enrollment funding, which they would lose if they merged.

4-3

- The Maintenance of Effort may not be waived for local education agencies. At the conclusion of the second year of this measure when it sunsets, the districts receiving added state aid will need to maintain their level of effort or risk losing federal funds.
- The special education Personnel data will not be finalized until May of 2012 for the first year of this measure. This means that it will be May of 2012 before an agency will know if they fall below the excess cost limit. The budget will have already been encumbered and spent. Also, this is an unaudited report. The audited report is not completed until sometime during the next school year. How will these funds be redistributed in a manner that will benefit these agencies during the 2011-12 school year?
- This measure did not review any data at the local level related to the "need" for additional special education funding based on the agency being below 75% of excess cost.

Decrease in State Aid for Agencies Over 150% of Excess Cost Using 2009-10 Data

- There are four agencies that would receive less state aid which would amount to \$436,173 in reduced state aid. The way that the Personnel state aid is computed for the purpose of identifying the agencies that would be over 150% of excess cost will not occur until the final personnel data is submitted in May of 2012. This is an unaudited report. The audited report is not completed until sometime during the next school year. How will these funds be reduced during the 2011-12 school year after the final budget has been computed, encumbered, and spent?
- This measure did not review any data at the local level related to the "need" for special education services at the local level.

Additional Points of Clarification

- There are foster care homes spread out across the state where parents receive added compensation for taking children with significant disabilities. In my Cooperative we maintain our children in their neighborhood schools; therefore, we have to add additional personnel to meet the IEP'd needs of these children.
- The Individuals with Disabilities Education Act is very specific about the "Child Find" responsibilities of local education agencies to "seek out and identify" ALL children that may have a suspected disability. Some agencies are more thorough in their Child Find activities than others which results in identifying a larger percentage of children with disabilities.
- 'Early identification' is a related service. My three Cooperative districts all provide preschool programs for students in order to ensure that they receive needed special education services as early as possible to prevent more significant disabilities later in their school experience.
- Rural communities must hire staff to meet the needs of children with disabilities when their isolation prevents contracting for services from another agency.

6-2

Presentation to the Senate Committee on Education 2.3.10

Ronald L. Sarnacki, Ph.D.
Director of Special Education
Cowley County Special Services Cooperative

- No "silver bullet" has been found by states for determining the best method for funding a state's special education program. Each approach to funding has its own advantages and disadvantages depending on the perspective of the viewer. That, however, is not and should not be the subject of this hearing.
- State catastrophic aid is the subject of this hearing. State catastrophic aid has been used in Kansas since 1994. It has not become an issue until recently due to the exponential increase in number of cases submitted primarily by three school districts in Kansas: USD 229 Blue Valley, USD 233 Olathe, and USD 512 Shawnee Mission. These three school districts
 - Added 85% of students newly eligible for catastrophic aid in 08/09
 - Have 77% of students in the state who are eligible for catastrophic aid
 - Three years ago had 36% of students in the state who were eligible for catastrophic aid.
 - The dramatic increase in money paid for state catastrophic aid in the 08/09 school year resulted in each Kansas school district or cooperative receiving \$480/FTE teacher less than originally projected.
- The original purpose of the Legislature when it created state catastrophic aid in 1994 was to provide a means of keeping school districts and cooperatives from being financially devastated when serving a handful of students with extremely expensive needs. The intent was never for school districts to develop a spreadsheet including large numbers of students qualifying for this unique state financial assistance.
- When comparing the number of students in a district eligible for catastrophic aid with the total number of students with disabilities in that district, USDs 229, 233, and 512 have a prevalence ranging from 3.87% to 10.87%. The average for the state is 1.16%. Wichita USD 259, which is larger than any of these three USDs, has a prevalence of 0.93%. It is ludicrous to think that any district of size has over 10% of its students with disabilities classified as catastrophic.
- If the catastrophic state aid law is left in its present form, school districts throughout Kansas will lose an additional \$1,100 per teaching unit for the 2009/2010 school year.
- The money lost directly impacts the amount and quality of services available to students with disabilities throughout the state of Kansas. These three USDs have found a loophole and not only exploited the system, but have exploited students with disabilities from other school districts in Kansas.
- **The 2010 Commission** recommended a formula for catastrophic state aid in which the school district, cooperative, or interlocal would have to spend twice the amount of categorical aid per teacher in the preceding year and also subtract any special education state aid for teachers, paras, and/or transportation (i.e., no

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Attachment 6

double payments from the state). This formula or another formula that was developed by special education directors (setting the threshold at two times the prior year's average cost per special education student FTE - \$59,550, and eliminating double dipping) should take the place of the one presently in place. The system presently in place also allows double dipping for state aid and is based on wage information that is fifteen years old. It must be changed.

- **Position Statements:**

- **In support of SB 359:** it does the following:
 - Eliminates double-dipping of state funds
 - Brings the threshold higher than the 1994 standard
 - Has a built in inflation adjustment for the future
 - Sets a threshold amount that is more in line with what one would consider to be catastrophic
 - Redirects \$10,000,000 back into state categorical aid per teacher
- **Neutral on SB 358:** it does the following:
 - Eliminates double-dipping of state funds
 - Brings the threshold higher than the 1994 standard
 - Has a built in inflation adjustment for the future
 - Sets the threshold amount higher but not necessarily what one might consider catastrophic
 - Redirects \$8,000,000 back into state categorical aid per teacher

Conclusion

The present state of the economy at the national, state, and local levels calls for all school districts to tighten their belts. All school districts, cooperatives, and interlocals must participate in reducing expenditures and doing their fair share to help the state and nation get through the economic crisis that presently exists. Educational entities must find ways to do more with less. Finding loopholes in the system (i.e., exploiting others by over identifying the number of students with catastrophic disabilities) is not the way to solve issues in school finance. The intent of the law governing state catastrophic aid as originally passed in 1994, in my opinion, was to protect students with catastrophic disabilities and the districts that served them, guaranteeing that those students would receive an appropriate education, and ensuring that school entities would have the financial capability to provide those services. There are really a very small percentage of students whose disability should be considered as catastrophic. It is absurd to think that a district of size would have four, seven, or in excess of ten percent of its students with disabilities classified as catastrophic. Because this situation does presently exist, the situation must be changed so that appropriate amounts of money follow the students who are appropriately identified as having catastrophic disabilities. This then will allow the rest of students with disabilities throughout the state to continue to receive their appropriate share of special education funding so that they, too, are able to receive an appropriate education.

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 21

As Amended by House Education Budget Committee

Brief*

SB 21, as amended, would allow any school district having authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting to spend the motor vehicle-related revenue derived as a result of these weightings. Current law allows a school district to receive this revenue, but not spend the revenue.

The bill also would establish a uniform reporting system for receipts and expenditures for school districts. The bill would require that the State Board of Education (Board) develop and maintain the system. The system would include budgetary and proprietary accounts; allow districts to record any information required by state or federal law; provide records by fund, accounts, and other pertinent classifications; the amount appropriated; revenue estimates, actual revenues or receipts; amounts available for expenditure, total expenditures, unliquidated obligations, actual balances; and unencumbered balances of allotments or appropriations for each school district. In addition, the system must allow for data to be searched and compared on a district by district basis. The Board also would be required to revise the system, direct school districts on the use of records and fiscal procedures, prescribe uniform classification for receipts and expenditures, and prescribe the forms to be used by school districts.

School districts would be required to coordinate and record their receipts and expenditures in accordance with the

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

uniform reporting system and submit reports and statements annually to the Board on receipts and expenditures of the activity fund accounts and construction fund accounts. The bill does not require school districts to record and report the receipts and expenditures as prescribed by the Board until July 1, 2012. The bill also would require the Department of Education to annually publish a copy of school district budget form 150 for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each district. School districts also would be required to annually publish the same information. In addition, the Department of Education also would be required to annually publish the following expenditures for each school district on a per pupil basis: (1) Total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

Background

The original SB 21 would allow any school district having authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting to spend the motor vehicle-related revenue derived as a result of these weightings.

Proponents of the original SB 21 included Senator John Vratil and representatives of the Blue Valley, Shawnee Mission, and Olathe school districts.

The House Education Budget Committee made three adjustments to the original SB 21. First, the contents of HB 2360, which established a uniform reporting system for school districts' receipts and expenditures, were inserted into SB 21.

Proponents of HB 2360 were Representative Lana Gordon; Steve Anderson, Director of the Budget; Dave Trabert, Kansas Policy Institute; and Dan Murray, State

Director for National Federation for Independent Business. Opponents of HB 2360 were Dr. Rob Balsters, USD No. 345 - Seaman; Dr. Gary George, USD No. 233 - Olathe; Diane Gjerstad, Wichita Public Schools; and Robert VanCrum, Blue Valley School District. Those testifying as neutral were Scott Frank, Legislative Post Audit and Jim Edwards, Kansas Association of School Boards.

The Committee also included two amendments to SB 21. The first amendment would require the Department of Education to annually publish a copy of school district budget form 150 for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each district. School districts also would be required to annually publish the same information.

The second amendment would require the Department of Education to annually publish the following expenditures for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

The fiscal note on the original SB 21 stated that there would be no fiscal impact. The fiscal note on HB 2360 stated an additional \$111,011, all from the State General Fund, would be necessary for the first year of the new reporting system. The estimate includes funding for 1.0 FTE Accountant III and .50 FTE Application Development Programmer II. In addition, the agency anticipates additional costs associated with a back-up system and hardware upgrades, as well as other minor expenses.

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HB
2360

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 21

As Recommended by Senate Committee on
Education

Brief*

SB 21 would allow any school district having authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting to spend the motor vehicle-related revenue derived as a result of these weightings. Current law allows a school district to receive this revenue, but not to spend the revenue.

Background

This bill was recommended by the Legislative Education Planning Commission.

Proponents of the bill included Senator John Vratil, and representatives of the Blue Valley, Shawnee Mission, and Olathe school districts.

The Division of the Budget fiscal note stated there would be no fiscal effect.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 21

As Amended by House Committee of the Whole

Brief*

SB 21, as amended, would allow any school district having authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting to spend the motor vehicle-related revenue derived as a result of these weightings. Current law allows a school district to receive this revenue, but not spend the revenue.

The bill also would establish a uniform reporting system for receipts and expenditures for school districts. The bill would require that the State Board of Education (Board) develop and maintain the system. The system would include budgetary and proprietary accounts; allow districts to record any information required by state or federal law; provide records by fund, accounts, and other pertinent classifications; the amount appropriated; revenue estimates, actual revenues or receipts; amounts available for expenditure, total expenditures, unliquidated obligations, actual balances; and unencumbered balances of allotments or appropriations for each school district. In addition, the system must allow for data to be searched and compared on a district by district basis. The Board also would be required to revise the system, direct school districts on the use of records and fiscal procedures, prescribe uniform classification for receipts and expenditures, and prescribe the forms to be used by school districts.

School districts would be required to coordinate and record their receipts and expenditures in accordance with the

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

uniform reporting system and submit reports and statements annually to the Board on receipts and expenditures of the activity fund accounts and construction fund accounts. The bill does not require school districts to record and report the receipts and expenditures as prescribed by the Board until July 1, 2012. The bill also would require the Department of Education to annually publish a copy of school district budget form 150 for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each district. School districts also would be required to annually publish the same information. In addition, the Department of Education also would be required to annually publish the following expenditures for each school district on a per pupil basis: (1) Total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

In addition, the bill would allow Fort Leavenworth Unified School District 207 to transport grades 10 through 12 students who reside at Fort Leavenworth to Leavenworth High School in Unified School District 453. The bill would require related transportation weighting to be calculated using only students counted on September 20.

Background

The original SB 21 would allow any school district having authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting to spend the motor vehicle-related revenue derived as a result of these weightings.

Proponents of the original SB 21 included Senator John Vratil and representatives of the Blue Valley, Shawnee Mission, and Olathe school districts.

The House Education Budget Committee made three adjustments to the original SB 21. First, the contents of HB

2360, which established a uniform reporting system for school districts' receipts and expenditures, were inserted into SB 21.

Proponents of HB 2360 were Representative Lana Gordon; Steve Anderson, Director of the Budget; Dave Trabert, Kansas Policy Institute; and Dan Murray, State Director for National Federation for Independent Business.

Opponents of HB 2360 were Dr. Rob Balsters, USD No. 345 – Seaman; Dr. Gary George, USD No. 233 - Olathe; Diane Gjerstad, Wichita Public Schools; and Robert VanCrum, Blue Valley School District. Those testifying as neutral were Scott Frank, Legislative Post Audit and Jim Edwards, Kansas Association of School Boards.

The Education Budget Committee also included two amendments to SB 21. The first amendment would require the Department of Education to annually publish a copy of school district budget form 150 for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each district. School districts also would be required to annually publish the same information. The second amendment would require the Department of Education to annually publish the following expenditures for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

The fiscal note on the original SB 21 stated that there would be no fiscal impact. The fiscal note on HB 2360 stated an additional \$111,011, all from the State General Fund, would be necessary for the first year of the new reporting system. The estimate includes funding for 1.0 FTE Accountant III and .50 FTE Application Development Programmer II. In addition, the agency anticipates additional costs associated with a back-up system and hardware upgrades, as well as other minor expenses.

The House Committee of the Whole made one adjustment by amending part of SB 11 into SB 21. The amendment would allow Fort Leavenworth Unified School District 207 to transport grades 10 through 12 students who reside at Fort Leavenworth to Leavenworth High School in Unified School District 453. The bill would require related transportation weighting to be calculated using only students counted on September 20.

The original SB 11, related to the Fort Leavenworth School District, was introduced by Senator Kelly Kultula. Supporting the original SB 11 was Jack E. Walker, Deputy to the Garrison Commander, Fort Leavenworth, Kansas, who testified that this bill is important to students who reside on Fort Leavenworth, in Unified School District 453 (Unified School District 207 only has grades K through 9). This legislation will fill a gap in funding that will be created at the end of the 2010-2011 school year when the Department of Defense Education Activity will discontinue funding for this transportation. The superintendent of the Fort Leavenworth School District also testified in support of the bill.

There was no opponent testimony.

The House Committee on Education amended SB 11 by adding the contents of HB 2004 which would redefine nonresident pupils. The original HB 2004, which would eliminate all mileage limitations regarding non-resident pupils desiring to attend an attendance center other than the district in which the pupil resides, was introduced by Representative Richard Carlson. Concerned citizens were proponents of the original bill. Representatives of the Kansas Association of School Boards and Cherokee School District, USD 247, were opponents of the original bill. The House Committee on Education also amended the bill limiting the transportation weighting to be received by the Fort Leavenworth School District to be based only on the September 20 student count. According to the Kansas Department of Education's original SB 11 fiscal note, there are approximately 100 students who live on the Fort Leavenworth military reservation who are

eligible for transportation to Unified School District 453. Since these students currently are not counted in the enrollment of Unified School District 207, these students would be added to the transportation weighting to Unified School District 207, which would result in approximately \$550 state aid per student in FY 2012. As a result, enactment of SB 11 would result in additional transportation aid from the State General Fund totaling \$55,000 (100 students x \$550). Any fiscal effect associated with SB 11 is not reflected in *The FY 2012 Governor's Budget Report*.

Approved: February 17, 2011
Date

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on February 3, 2011, in Room 152-S of the Capitol.

All members were present.

Committee staff present:

Sharon Wenger, Kansas Legislative Research Department
Laura Younker, Kansas Legislative Research Department
Jason Long, Office of the Revisor of Statutes
Eunice Peters, Office of the Revisor of Statutes
Dale Dennis, Deputy Commissioner, Kansas Department of Education
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the Committee:

Senator John Vratil
Bob Vancrum, USD #229
Stuart J. Little, USD #512
Gary George, USD #233

Others attending:

See attached list.

Hearing on SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles

Jason Long, Office of the Revisor of Statutes, appeared before the committee with a brief explanation of **SB 21**. He stated the proposed legislation is the result of an Attorney General's opinion dated June 25, 2010 which provides that the state can no longer collect the motor vehicle tax for special levies such as ancillary facilities, cost of living, and declining enrollment. The legislation would not have any effect on the state but would clean up the statutes to comply with the Attorney General's opinion.

Senator John Vratil appeared before the committee in support of the legislation (Attachment 1). Senator Vratil testified that the bill applies to any school district which has authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting. As a result of the Attorney General's opinion, motor vehicles are not taxable tangible property; therefore, when a school district levies a tax, the district does not have the authority to spend the revenue. The bill merely amends current law to authorize school districts to spend the revenue.

Robert J. Vancrum, Government Affairs Specialist for Blue Valley USD #229, (Attachment 2); Stuart J. Little, Shawnee Mission School District, USD #512 (Attachment 3); and Gary George, Asst. Superintendent of Schools, Olathe USD #233 (Attachment 4) all appeared with testimony in support of the proposed legislation.

Committee discussion followed. It was pointed out that the legislation affects only about seven to nine school districts.

It was moved by Senator Abrams and seconded by Senator King that the committee recommend SB 21 favorable for passage. Motion carried on a voice vote.

School Districts' Expenditures on Instruction and Ending Fund Balances in School Districts

Dale Dennis, Deputy Commissioner, Kansas Department of Education, appeared before the committee with a review of the percentage of operating expenditures which are a part of instruction as well as the pupil and staff support services and ending fund balances in school districts. Senator Schodorf stated this was in response to the many questions raised regarding monies available to schools for spending and where these funds could be spent.

Mr. Dennis began the presentation with a discussion regarding classification of expenditures (Attachment 5) and examples of the classification of various services and the difficulty associated with this. He stated

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 3, 2011, in Room 152-S of the Capitol.

the definitions used for whatever percentage the locally elected boards of education chose to spend in the appropriate categories need to be defined carefully. The decision on expenditures and allocation of expenditures is made by the local boards of education. Caution must be used in comparing districts as there are a number of reasons that may cause school districts' expenditures to vary. Some of these would include the size of a district and its affect on transportation costs, the number of buildings a district deems necessary, the age of buildings, students eligible for free or reduced price meals, number of bilingual students, and the number of special needs students. A summary of various expenditures per district was provided the committee (Attachment 6).

A report on ending fund balances followed (Attachment 7). He stressed the fact that if school districts have a special mill levy such as capital outlay or bond and interest, the funds collected can only constitutionally be spent for those purposes. For any fund transfers during the year, he stressed the district needed to have a plan. Additional committee discussion followed.

Approval of Minutes

Senator Abrams moved to approve the minutes of January 19, 24, 25, and 26, 2011 as written. The motion was seconded by Senator Teichman. Motion carried on a voice vote.

The next meeting is scheduled for February 7, 2011.

The meeting was adjourned at 02:25 p.m.

*Need
attachments*

SENATE EDUCATION COMMITTEE GUEST LIST

DATE: February 3, 2011

NAME	REPRESENTING
Fred Johnson	Topick Capital-Journal
Gene Meyer	Kansas Reporter
Tracey Russell	SQE
Cheryl Semrow	USA/Kansas
Dodie Wellshar	USA/Kansas
Bob VanCrum	Blue Valley USD 229
Fany George	Olathe Schools USD 233
MARK DEBETTI	KNEA
Yessy Adams	DD Council
Joy Isaacs	Senator Umbarger's Intern
Brenna Duffy	Intern
Nicole Preece	KIZ Inc.
Tom Kuhn	KASB
Bill Brady	SFFF
Stuart Little	Shawnee Mission
Dodie Wellshar	USA/Kansas
L. Adams	KS BOE

JOHN VRATIL
SENATOR ELEVENTH DISTRICT
JOHNSON COUNTY
LEGISLATIVE HOTLINE
1-800-432-3924

State of Kansas



Vice President Kansas Senate

February 3, 2011

Testimony Presented to
Senate Committee on Education
By Senator John Vratil
February 3, 2011
Concerning Senate Bill 21

COMMITTEE ASSIGNMENTS
VICE CHAIR EDUCATION
WAYS AND MEANS
MEMBER JUDICIARY
ORGANIZATION CALENDAR
AND RULES
INTERSTATE COOPERATION
KANSAS CRIMINAL
CODE RECODIFICATION
COMMISSION

Good afternoon! Thank you for the opportunity to appear before the Senate Committee on Education in support of Senate Bill (SB) 21.

Senate Bill 21 applies to any school district that has authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting. Current statutes authorize a school district to levy a tax on all taxable tangible property in the district for the purpose of funding the three weightings. However, as the result of an Attorney General's Opinion issued on June 25, 2010, it is the Attorney General's opinion that motor vehicles are not taxable tangible property under current law. Therefore, when a school district levies a tax, the district receives revenue from motor vehicles; but the school district does not have the authority to spend the revenue. Senate Bill 21 merely amends current law to authorize school districts to spend the revenue.

Senate Bill 21 has no fiscal impact on the state. It will result in a small reduction in the mill levy of affected school districts.

The bill was recommended by the 2010 Legislative Educational Planning Committee. I ask you to support SB 21.

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OVERLAND PARK, KS 66210-2007
(913) 451-5100
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STATE OFFICE
STATE CAPITOL ROOM 341 F
TOPEKA, KANSAS 66612
(785) 296-7361
FAX (785) 296-6718
john.vratil@senate.ks.gov

Senate Education
2-3-11
+ 1

Senate Education Committee on 2011 SB 21
Testimony of
Robert J. Vancrum, Government Affairs Specialist for
Blue Valley USD #229
February 3, 2011

Chairman Schodorf and other Honorable Senators:

Currently tax revenue on motor vehicles is collected for ancillary facilities fund, cost of living fund, and declining enrollment fund, and it is returned to the districts who have levied the tax as per a recent AG opinion but those districts do not have the authority to use or spend these funds.

The tax revenue raised from just this portion of these three levies merely goes into a fund and cannot currently be used to lower the levy. This bill merely authorizes the use of the tax revenue already raised by an authorized levy within said districts.

This does not give districts additional spending authority. There is also no fiscal note to the state.

A similar bill passed the Senate last year 39-1.

I would be happy to stand for questions at the appropriate time.

Senate Education
2-3-11
Attachment 2

STUART J. LITTLE, Ph.D.
Little Government Relations, LLC

**Senate Education Committee
Testimony on Senate Bill 21**

February 3, 2011

Chairwoman Schodorf and Members of the Committee,

I am appearing today on behalf of the Shawnee Mission School District, located in Johnson County. I appear today in support of Senate Bill 21. Shawnee Mission is the state's third largest school district with 27,827 students enrolled in 2010-11. We are like all other school districts in Kansas who have adjusted to the declining state financial support. We have been reducing teachers and administrators, increasing class size, and closing schools in the last two years. We are very aware of the challenges you face at the state and are preparing to implement additional reductions. We are managing the reductions in funding in our schools and our patrons are noticing the impact of budget cuts on the education their children receive. Senate Bill 21 is one measure that can help us build public support by correcting a problem that unfairly overtaxes Johnson County residents.

When the ancillary facilities, declining enrollment and cost of living weightings were implemented, districts were required to levy a tax to support the state cost of the weighting. The Kansas Department of Education created a template to compute the required tax rate. The district assesses the tax and remits the proceeds each year to the state. The approved amount is then included in the weighted enrollment of the district.

The KSDE calculation did not consider the motor vehicle taxes that are generated when a tax levy is increased. The tax on motor vehicles is based on the average county levy and is distributed based on the levy in each district. Within each district, the amount received is prorated based on the levy in each fund. The combination of ad valorem and motor vehicle receipts was more than the approved amount of the weighting, yet districts were required to remit the full amount to the state.

Last summer, the Kansas Attorney General was asked to give an opinion whether these statutes required the calculation of the levy to include motor vehicle taxes. His opinion was that motor vehicle taxes are not included under the definition of ad valorem taxes. Based on subsequent discussions with KSDE, the Attorney General's Office and the Revisor of Statutes, it was also determined that the statutory requirement to remit tax collections from ad valorem taxes does not include proceeds from motor vehicle taxes. The bottom line is that districts qualifying for these weightings will collect motor vehicle taxes each year without any authority to use the proceeds. In effect, the balances will continue to rise each year until legislation is passed to correct the situation. This bill does not provide any additional funding to these school districts.

It merely allows KSDE to change the calculation to consider motor vehicle tax receipts, which will lower the tax levy slightly.

I appreciate your support for Senate Bill 21 and would be happy to stand for questions at the appropriate time.



February 3, 2011

TO: Senator Jean Schodorf, Chair, and Members of the Senate Standing Committee on Education

FROM: Gary George, Ed.D., Assistant Superintendent of Schools
Olathe Public Schools

SUBJECT: Senate Bill 21, Tax Levies on Motor and Recreational Vehicles

I am present today to seek your support of Senate Bill 21. This bill is a technical correction to an existing statute; K.S.A. 72-6441. This statute allows districts to levy a property tax for the difference in what we receive in new facility weighting and the amount required to open the facility. When the tax amount is identified, the county applies the tax to real estate and, as a by-product, to motor and recreational vehicles, producing excess revenue beyond what the Court of Tax Appeals has authorized. The excess revenue was remitted to the state.

An attorney general's opinion indicated that existing statutes make it clear that motor vehicles were taxed in a different way. This now brings us to Senate Bill 21. Senate Bill 21 helps clarify that the state board shall include any moneys which have been apportioned to the ancillary facilities fund of the district from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-5118 and amendments. The two statutes define motor vehicle and recreational vehicle.

There are several things to keep in mind about this requested change. It only impacts three funds:

- Ancillary facility weighting
- Cost of Living
- Declining enrollment

The change does not cost the state any money. The change does not take any money from other districts in the state. Only a very small number of districts will be impacted by this change. For the districts impacted, the mill levy for these funds will decline slightly.

Your support of this bill would be very much appreciated.

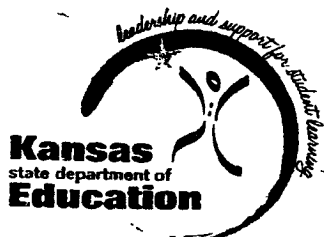
Thank you.

Senate Education
2-3-11
Attachment 4

How would you classify the following staff?

	Instructional	Student	Instructional	
	Services	Support	Support	
	Services	Services	Services	Other
Instructional Technology				
Math Teacher				
Guidance Counselor				
Director of Food Service				
Library-Media Services				
Nursing Services				
School Bus Driver				
Speech Pathologist				
Audio-Visual Services				
Asst. High School Principal				
Instruction and Curriculum Services				
Psychology Services				

Seneca Education
2-3-11
Attachment 5



Division of Fiscal & Administrative Services

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February 3, 2011

TO: Senate Education Committee

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: USD Instructional Operating Expenditures

The Chairman has requested that we review the percentage of operating expenditures that are a part of instruction as well as the pupil and staff support services.

DEFINITIONS

Operating Expenditures (U.S. Census Bureau)

The current definition of operating expenditures of the U. S. Census Bureau includes all operating costs not just general and supplement general funds.

1000-Instruction – State Average 61.54%

1000-Instruction includes the following expenditures: certified and non-certified salaries; employee benefits; all purchases and professional services related to instruction; and supplies, textbooks, and equipment related to instruction.

2100-Student Support Services – State Average 4.71%

2100-Student Support Services includes the following expenditures: social services, student attendance services, student accounting services, counseling services, health services (dental, nursing, etc.), psychological services, speech pathology and audiology services, occupational therapy services improvement of instruction services

2200-Staff Support Services – State Average 4.46%

2200-Staff Support Services includes the following expenditures: library media (school library and audio-visual), instruction and related technology, network services, and academic student assessments.

Numerous questions have been raised concerning the percentage of operating expenditures for instruction. Many times a definition is not attached to the comments. Therefore, if you include

Senate Education
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the 1000, 2100, and 2200 services, the state average was 70.71 percent for the 2008-09 school year. The 2009-10 data will not be available for approximately 60 days.

Many educators consider social workers, counseling services, health services, psychological services, speech pathology/audio-visual services, occupational therapy services, and library media services as part of the instructional program. Therefore, the definitions used for whatever percentage the locally elected boards of education choose to spend in the appropriate categories need to be defined carefully. The decision on expenditures and allocation of expenditures is made by the local boards of education.

STATE TOTALS

2008-2009 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	State Percent
1000	Instruction	2,883,093,520	61.54%
2100	Support Services (Pupils)	220,584,667	4.71%
2200	Support Services (Inst. Staff)	208,842,059	4.46%
2300	Support Services (Gen. Admin.)	124,154,475	2.65%
2400	Support Services (School Admin.)	274,692,312	5.86%
2600	Operations & Maintenance	455,580,021	9.72%
2700	Transportation	180,104,316	3.84%
2500, 2900	Other Support Services	114,455,735	2.44%
3100	Food Services	218,979,457	4.67%
3300	Community and Adult Services	4,962,104	0.11%
Total Current Expenditures		4,685,448,666	100.00%

9/20/08 FTE* (inc 4yr at risk) = 447,615.1
 Area Square Miles = 82,019.7
 Free/Reduced Meal Enroll. = 42.70%

*FTE for 2008-09 school year includes 2/20/09 count for military districts that meet HB2059 Military Provision. 2/20/09 count must be at least 25 FTE or 1% of adjusted 9/20/07 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and recompute the percentages.

Explanation of Operating Expenditures and Cost Differences between School Districts

BACKGROUND

The operating expenditures attached are defined by the U.S. Census Bureau. Each state submits the data on an annual basis. Each function is defined by the National Center of Educational Statistics (NCES) handbook entitled "Financial Accounting for Local and State School Systems, 2003 Edition." The expenditure reports to the U.S. Census Bureau are completed by each state using the guidance of the NCES handbook.

POSSIBLE COST DIFFERENCES IN SCHOOL DISTRICTS

Comparing expenditures between school districts must be done with caution. Listed below are some of the reasons that may cause school districts' expenditures to vary.

- **Transportation Costs** – The size of Kansas School Districts vary from 10 square miles to nearly 1,000 square miles. In addition, the number of children transported also varies from just a few students to over 18,000.
- **Number of Buildings** – Because of the size of districts, some boards choose to operate more buildings, which result in additional operating costs.
- **Age of Buildings** – The age of buildings also may require more upkeep and be less efficient than new buildings.
- **Program Offerings Vary** – Some schools operate programs such as all-day kindergarten, Parents As Teachers, Summer School, and extended learning time for students.
- **Pupil Teacher Ratio (PTR)** – The size of a district in most cases will have an impact of ratios. Smaller districts may offer similar core courses as larger districts, but have fewer students which results in a lower PTR.
- **Students Eligible for Free/Reduced Price Meals** – Districts with a high concentration of students on free and/or reduced price meals pose a special challenge for those districts, such as the need for additional social workers or guidance counselors.
- **Bilingual/Migrant Students** – Schools with bilingual and/or migrant students have a greater cost due to the needs of those students.
- **Special Needs Students** – Some schools have a high number of special needs students which result in additional teachers, paraprofessionals, and transportation costs.

DISTRICTS LOCALLY GOVERNED

All Kansas School Districts are governed by local boards of education that decide locally how they want to operate their district. Some communities may prefer all-day kindergarten, while others may determine they want a smaller number of students for each teacher. Thus the percentage of expenditures reflects both the local decisions and the geographic makeup of the district.

USD#	COUNTY NAME	USD NAME	Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
			9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
256	Allen	Marmaton Valley	321.0	64.31%	1.81%	1.43%	67.55%
257	Allen	Iola	1,392.5	61.58%	3.19%	3.09%	67.86%
258	Allen	Humboldt	493.0	67.24%	2.19%	0.68%	70.11%
365	Anderson	Garnett	1,107.2	62.83%	1.46%	3.18%	67.47%
479	Anderson	Crest	221.0	62.36%	2.94%	3.22%	68.52%
377	Atchison	Atchison County	683.6	58.03%	2.52%	3.00%	63.55%
409	Atchison	Atchison	1,580.0	59.24%	5.89%	2.98%	68.11%
254	Barber	Barber Co.	500.5	59.30%	2.72%	3.45%	65.47%
255	Barber	South Barber Co.	220.5	57.68%	1.93%	4.39%	64.00%
354	Barton	Clafflin	222.1	62.10%	3.09%	3.41%	68.60%
355	Barton	Ellinwood	425.7	63.46%	0.97%	1.10%	65.53%
428	Barton	Great Bend	2,972.8	62.92%	3.41%	1.86%	68.19%
431	Barton	Hoisington	607.5	59.79%	1.91%	3.81%	65.51%
234	Bourbon	Ft. Scott	1,947.5	65.63%	3.11%	1.20%	69.94%
235	Bourbon	Uniontown	433.4	65.43%	4.42%	0.60%	70.45%
415	Brown	Hiawatha	841.8	62.94%	3.87%	3.55%	70.36%
430	Brown	Brown County	635.5	67.49%	3.18%	2.37%	73.04%
205	Butler	Bluestem	582.9	58.10%	3.45%	4.68%	66.23%
206	Butler	Remington-Whitewater	511.8	66.36%	1.05%	1.45%	68.86%
375	Butler	Circle	1,593.8	61.77%	4.22%	5.54%	71.53%
385	Butler	Andover	4,538.3	62.57%	3.00%	2.60%	68.17%
394	Butler	Rose Hill	1,660.4	62.58%	4.27%	3.82%	70.67%
396	Butler	Douglass	776.5	62.22%	3.04%	3.58%	68.84%
402	Butler	Augusta	2,141.1	64.24%	3.77%	2.76%	70.77%
490	Butler	El Dorado	1,992.9	61.67%	4.40%	4.51%	70.58%
492	Butler	Flinthills	294.8	60.32%	4.49%	2.03%	66.84%
284	Chase	Chase County	417.5	61.70%	5.60%	2.44%	69.74%
285	Chautauqua	Cedar Vale	139.5	60.87%	0.63%	0.59%	62.09%
286	Chautauqua	Chautauqua	364.0	71.42%	0.92%	2.35%	74.69%
404	Cherokee	Riverton	827.5	64.06%	2.97%	1.95%	68.98%
493	Cherokee	Columbus	1,152.6	57.51%	5.68%	1.75%	64.94%
499	Cherokee	Galena	728.0	64.78%	1.94%	3.22%	69.94%
508	Cherokee	Baxter Springs	926.5	62.76%	4.18%	3.23%	70.17%
103	Cheyenne	Cheylin	130.5	63.10%	2.79%	2.03%	67.92%
297	Cheyenne	St. Francis	297.5	66.22%	1.31%	2.00%	69.53%
219	Clark	Minneola	271.0	60.58%	2.25%	1.83%	64.71%
220	Clark	Ashland	217.2	58.87%	2.45%	2.23%	63.55%
379	Clay	Clay Center	1,358.4	61.65%	3.85%	3.06%	68.56%
333	Cloud	Concordia	1,062.1	61.81%	2.83%	4.12%	68.76%
334	Cloud	Southern Cloud	231.5	62.63%	1.03%	2.42%	66.08%
243	Coffey	Lebo-Waverly	547.0	66.50%	0.85%	1.30%	68.65%
244	Coffey	Burlington	820.4	62.68%	3.58%	5.25%	71.51%
245	Coffey	LeRoy-Gridley	259.5	62.66%	1.79%	1.68%	66.13%

USD#	COUNTY NAME	USD NAME	Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
			9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
300	Comanche	Comanche County	307.0	59.79%	2.95%	2.18%	64.92%
462	Cowley	Central	336.5	60.71%	1.88%	4.10%	66.69%
463	Cowley	Udall	391.2	61.83%	0.47%	1.03%	63.33%
465	Cowley	Winfield	2,430.7	59.09%	8.41%	3.69%	71.19%
470	Cowley	Arkansas City	2,709.3	64.66%	3.62%	4.47%	72.75%
471	Cowley	Dexter	173.0	62.83%	0.61%	0.40%	63.84%
246	Crawford	Northeast	527.5	59.92%	3.26%	5.83%	67.01%
247	Crawford	Cherokee	706.5	60.88%	3.15%	3.03%	67.06%
248	Crawford	Girard	996.5	66.16%	2.22%	2.07%	70.45%
249	Crawford	Frontenac	827.5	67.31%	3.60%	3.38%	74.29%
250	Crawford	Pittsburg	2,638.1	61.35%	4.94%	5.22%	71.51%
294	Decatur	Oberlin	366.2	64.28%	2.09%	1.59%	67.96%
393	Dickinson	Solomon	389.6	67.11%	2.54%	1.53%	71.18%
435	Dickinson	Abilene	1,495.5	68.62%	3.13%	2.34%	74.09%
473	Dickinson	Chapman	973.0	59.36%	2.47%	3.18%	65.01%
481	Dickinson	Rural Vista	416.0	60.92%	2.73%	3.57%	67.22%
487	Dickinson	Herington	516.4	63.70%	2.67%	4.91%	71.28%
111	Doniphan	Doniphan West Schools	377.4	65.43%	1.92%	1.45%	68.80%
406	Doniphan	Wathena	401.0	63.90%	1.58%	5.45%	70.93%
429	Doniphan	Troy	337.5	70.98%	0.00%	0.63%	71.61%
486	Doniphan	Elwood	309.9	68.27%	1.79%	1.23%	71.29%
348	Douglas	Baldwin City	1,359.4	60.27%	3.80%	3.57%	67.64%
491	Douglas	Eudora	1,396.3	67.40%	3.98%	4.30%	75.68%
497	Douglas	Lawrence	10,418.4	60.79%	6.61%	5.35%	72.75%
347	Edwards	Kinsely-Offertle	302.6	67.21%	2.67%	1.51%	71.39%
502	Edwards	Lewis	101.6	61.27%	2.17%	0.89%	64.33%
282	Elk	West Elk	355.2	66.54%	1.10%	0.33%	67.97%
283	Elk	Elk Valley	185.0	63.70%	0.19%	2.14%	66.03%
388	Ellis	Ellis	367.6	63.95%	2.93%	3.70%	70.58%
432	Ellis	Victoria	257.5	61.07%	3.21%	2.69%	66.97%
489	Ellis	Hays	2,758.2	67.16%	5.14%	2.43%	74.73%
327	Ellsworth	Ellsworth	639.6	56.84%	2.61%	3.05%	62.50%
328	Ellsworth	Lorraine	453.0	67.13%	1.27%	2.71%	71.11%
363	Finney	Holcomb	865.0	62.97%	0.61%	0.81%	64.39%
457	Finney	Garden City	6,751.5	57.74%	7.33%	6.67%	71.74%
381	Ford	Spearsville	352.0	63.44%	2.49%	0.43%	66.36%
443	Ford	Dodge City	5,550.7	60.37%	4.73%	3.09%	68.19%
459	Ford	Bucklin	232.9	59.93%	2.02%	2.24%	64.19%
287	Franklin	West Franklin	699.0	60.93%	3.17%	2.93%	67.03%
288	Franklin	Central Heights	543.0	59.52%	4.35%	2.05%	65.92%
289	Franklin	Wellsville	836.0	62.48%	3.54%	4.65%	70.67%
290	Franklin	Ottawa	2,411.9	62.26%	5.87%	4.02%	72.15%
475	Geary	Junction City	7,242.9	56.18%	8.14%	5.74%	70.06%

USD#	COUNTY NAME	USD NAME	Col 1	Col 2	Col 3	Col 4	Col 5
			9/20/08 FTE	2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	TOTAL
				Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	
291	Gove	Grinnell	81.5	64.01%	1.56%	2.88%	68.45%
292	Gove	Wheatland	112.5	65.54%	1.68%	0.21%	67.43%
293	Gove	Quinter	261.0	63.43%	2.34%	1.31%	67.08%
281	Graham	Graham County	365.6	65.94%	1.70%	3.48%	71.12%
214	Grant	Ulysses	1,591.0	63.68%	5.09%	2.40%	71.17%
102	Gray	Cimarron-Ensign	650.0	65.34%	2.24%	2.53%	70.11%
371	Gray	Montezuma	214.9	60.58%	1.15%	3.33%	65.06%
476	Gray	Copeland	112.5	57.95%	0.88%	1.74%	60.57%
477	Gray	Ingalls	228.5	61.41%	1.98%	2.99%	66.38%
200	Greeley	Greeley County	211.0	58.50%	2.16%	1.64%	62.30%
386	Greenwood	Madison-Virgil	226.5	59.55%	4.50%	1.90%	65.95%
389	Greenwood	Eureka	598.5	58.78%	4.08%	2.59%	65.45%
390	Greenwood	Hamilton	99.5	63.06%	0.00%	1.51%	64.57%
494	Hamilton	Syracuse	469.5	61.21%	2.54%	1.64%	65.39%
361	Harper	Anthony-Harper	818.2	60.30%	2.28%	2.84%	65.42%
511	Harper	Attica	138.5	59.53%	1.57%	1.66%	62.76%
369	Harvey	Burton	244.7	62.61%	1.61%	4.73%	68.95%
373	Harvey	Newton	3,383.4	62.28%	4.41%	5.32%	72.01%
439	Harvey	Sedgwick	532.0	65.66%	2.14%	4.42%	72.22%
440	Harvey	Halstead	789.6	59.92%	2.57%	5.79%	68.28%
460	Harvey	Hesston	820.0	60.45%	3.16%	5.55%	69.26%
374	Haskell	Sublette	461.4	67.81%	2.14%	2.46%	72.41%
507	Haskell	Satanta	343.0	62.17%	3.68%	2.94%	68.79%
227	Hodgeman	Jetmore	251.5	58.39%	2.46%	1.76%	62.61%
228	Hodgeman	Hanston	72.5	50.48%	0.47%	0.77%	51.72%
335	Jackson	North Jackson	360.0	63.25%	2.91%	1.11%	67.27%
336	Jackson	Holton	1,052.3	69.23%	2.51%	3.83%	75.57%
337	Jackson	Mayetta	912.8	59.98%	3.88%	3.63%	67.49%
338	Jefferson	Valley Falls	409.3	63.66%	2.04%	2.34%	68.04%
339	Jefferson	Jefferson County	488.0	62.46%	2.43%	2.49%	67.38%
340	Jefferson	Jefferson West	916.0	63.68%	4.09%	3.06%	70.83%
341	Jefferson	Oskaloosa	523.6	65.49%	1.41%	1.22%	68.12%
342	Jefferson	McLouth	516.7	63.19%	3.09%	1.92%	68.20%
343	Jefferson	Perry	929.2	65.44%	2.71%	3.12%	71.27%
107	Jewell	Rock Hills	265.0	56.12%	5.41%	1.68%	63.21%
229	Johnson	Blue Valley	19,939.4	61.45%	6.12%	7.08%	74.65%
230	Johnson	Spring Hill	2,224.7	60.23%	4.88%	3.72%	68.83%
231	Johnson	Gardner-Edgerton	4,332.4	60.60%	4.15%	3.61%	68.36%
232	Johnson	DeSoto	6,070.0	62.54%	3.38%	3.93%	69.85%
233	Johnson	Olathe	25,190.1	65.05%	5.86%	5.21%	76.12%
512	Johnson	Shawnee Mission	26,579.0	64.85%	5.80%	3.93%	74.58%
215	Kearny	Lakin	637.0	66.30%	0.90%	1.36%	68.56%
216	Kearny	Deerfield	278.0	63.27%	2.16%	2.24%	67.67%

USD#	COUNTY NAME	USD NAME	Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
			9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
331	Kingman	Kingman	1,033.3	62.31%	5.50%	2.32%	70.13%
332	Kingman	Cunningham	176.5	60.92%	2.10%	3.20%	66.22%
422	Kiowa	Greensburg	210.5	58.98%	3.63%	2.43%	65.04%
424	Kiowa	Mullinville	226.6	49.33%	0.25%	1.50%	51.08%
474	Kiowa	Haviland	139.0	66.10%	0.24%	0.95%	67.29%
503	Labette	Parsons	1,343.4	66.42%	2.65%	4.11%	73.18%
504	Labette	Oswego	473.6	63.21%	3.14%	2.96%	69.31%
505	Labette	Chetopa - St. Paul	502.4	67.87%	2.29%	3.26%	73.42%
506	Labette	Labette County	1,580.6	59.44%	1.85%	2.37%	63.66%
468	Lane	Healy	73.5	67.77%	0.45%	0.28%	68.50%
482	Lane	Dighton	253.0	58.81%	2.60%	2.69%	64.10%
207	Leavenworth	Ft. Leavenworth	1,859.4	63.82%	2.78%	6.02%	72.62%
449	Leavenworth	Easton	671.1	61.84%	5.57%	2.81%	68.25%
453	Leavenworth	Leavenworth	3,857.2	59.87%	3.20%	3.24%	65.51%
458	Leavenworth	Basehor-Linwood	2,139.1	59.07%	1.47%	3.03%	68.82%
464	Leavenworth	Tonganoxie	1,772.4	64.32%	5.79%	3.78%	71.07%
469	Leavenworth	Lansing	2,402.8	61.50%	1.86%	0.44%	68.02%
298	Lincoln	Lincoln	337.0	65.72%	0.42%	2.28%	71.79%
299	Lincoln	Sylvan Grove	144.6	69.09%	2.20%	1.31%	63.76%
344	Linn	Pleasanton	359.0	60.25%	1.83%	4.73%	69.51%
346	Linn	Jayhawk	525.9	62.95%	3.17%	2.34%	62.23%
362	Linn	Prairie View	933.5	56.72%	2.19%	0.47%	72.21%
274	Logan	Oakley	411.7	69.55%	0.82%	2.85%	66.38%
275	Logan	Triplains	86.5	62.71%	2.60%	2.88%	66.04%
251	Lyon	North Lyon Co.	513.0	60.56%	4.92%	3.36%	68.16%
252	Lyon	Southern Lyon Co.	511.3	59.88%	4.68%	5.86%	73.74%
253	Lyon	Emporia	4,307.1	63.20%	2.10%	3.67%	66.86%
397	Marion	Centre	229.2	61.09%	3.15%	3.40%	67.72%
398	Marion	Peabody-Burns	335.0	61.17%	2.68%	3.13%	68.41%
408	Marion	Marion	597.8	62.60%	4.50%	4.33%	67.85%
410	Marion	Durham-Hills	590.8	59.02%	0.04%	0.84%	67.04%
411	Marion	Goessel	245.3	66.16%	2.00%	4.42%	70.37%
364	Marshall	Marysville	740.0	63.95%	3.97%	2.32%	67.26%
380	Marshall	Vermillion	525.0	60.97%	2.16%	3.51%	63.50%
488	Marshall	Axtell	296.7	57.83%	4.74%	2.89%	67.52%
498	Marshall	Valley Heights	363.0	59.89%	1.86%	6.05%	68.72%
400	McPherson	Smoky Valley	1,016.4	60.81%	4.47%	4.43%	72.37%
418	McPherson	McPherson	2,259.8	63.47%	2.20%	3.79%	65.08%
419	McPherson	Canton-Galva	367.8	59.09%	1.31%	6.69%	70.02%
423	McPherson	Moundridge	434.5	62.02%	0.25%	1.10%	70.38%
448	McPherson	Inman	445.3	69.03%	3.13%	2.67%	62.16%
225	Meade	Fowler	162.0	56.36%	2.42%	2.79%	68.79%
226	Meade	Meade	458.9	63.58%			

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009 1000	2008-2009 2100	2008-2009 2200	2008-09
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
367	Miami	Osawatomie	1,121.0	61.62%	1.57%	2.32%	65.51%
368	Miami	Paola	2,027.9	61.34%	2.98%	3.26%	67.58%
416	Miami	Louisburg	1,644.7	60.98%	1.68%	1.50%	64.16%
272	Mitchell	Waconda	357.4	64.01%	2.29%	1.82%	68.12%
273	Mitchell	Beloit	713.9	63.83%	5.40%	4.24%	73.47%
436	Montgomery	Caney	807.0	64.68%	1.98%	2.39%	69.05%
445	Montgomery	Coffeyville	1,800.2	62.78%	5.57%	2.07%	70.42%
446	Montgomery	Independence	1,832.0	64.09%	3.85%	2.41%	70.35%
447	Montgomery	Cherryvale	878.2	67.39%	1.57%	2.00%	70.96%
417	Morris	Morris County	764.4	66.57%	2.53%	2.32%	71.42%
217	Morton	Rolla	200.0	63.32%	0.40%	2.09%	65.81%
218	Morton	Elkhart	676.3	71.75%	1.74%	0.93%	74.42%
441	Nemaha	Sabetha	935.5	58.86%	5.25%	3.82%	67.93%
442	Nemaha	Nemaha Valley	439.0	64.94%	1.92%	2.04%	68.90%
451	Nemaha	B & B	192.5	64.70%	1.11%	2.40%	68.21%
101	Neosho	Erie	547.3	62.48%	2.01%	4.11%	68.60%
413	Neosho	Chanute	1,773.0	66.47%	2.59%	4.15%	73.21%
106	Ness	Western Plains	160.2	59.35%	0.65%	4.13%	64.13%
303	Ness	Ness City	274.5	57.83%	2.13%	3.92%	63.88%
211	Norton	Norton	684.0	62.28%	2.26%	3.66%	68.20%
212	Norton	Northern Valley	206.5	57.75%	1.50%	2.28%	61.53%
213	Norton	West Solomon	37.7	55.32%	0.15%	0.46%	55.93%
420	Osage	Osage City	644.1	65.72%	2.50%	3.33%	71.55%
421	Osage	Lyndon	432.0	68.82%	2.38%	1.94%	73.14%
434	Osage	Santa Fe	1,115.2	61.19%	3.47%	2.94%	67.60%
454	Osage	Burlingame	329.3	63.40%	2.14%	1.85%	67.39%
456	Osage	Marais Des Cygnes	267.0	66.74%	0.94%	0.89%	68.57%
392	Osborne	Osborne	335.3	65.46%	3.04%	2.58%	71.08%
239	Ottawa	North Ottawa Co.	602.9	59.80%	3.73%	3.45%	66.98%
240	Ottawa	Twin Valley	610.5	57.57%	3.35%	4.35%	65.27%
495	Pawnee	Fr. Larned	862.0	62.12%	2.73%	3.22%	68.07%
496	Pawnee	Pawnee Heights	147.1	61.82%	2.46%	1.33%	65.61%
110	Phillips	Thunder Ridge	235.0	61.10%	0.28%	0.20%	61.58%
325	Phillips	Phillipsburg	655.0	63.64%	2.65%	2.13%	68.42%
326	Phillips	Logan	167.5	67.92%	0.71%	0.55%	69.18%
320	Pottawatomie	Wamego	1,292.0	63.72%	2.91%	4.85%	71.48%
321	Pottawatomie	Kaw Valley	1,122.0	62.31%	4.48%	4.21%	71.00%
322	Pottawatomie	Onaga	317.5	58.38%	4.24%	4.18%	66.80%
323	Pottawatomie	Westmoreland	813.7	61.97%	2.90%	2.67%	67.54%
382	Pratt	Pratt	1,089.4	65.46%	2.67%	3.43%	71.56%
438	Pratt	Skyline	358.0	66.32%	2.18%	2.19%	70.69%
105	Rawlins	Rawlins County	317.5	65.97%	1.38%	2.64%	69.99%
308	Reno	Hutchinson	4,542.4	60.31%	6.35%	4.49%	71.15%

USD#	COUNTY NAME	USD NAME	Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009 1000	2008-2009 2100	2008-2009 2200	2008-09
			9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
309	Reno	Nickerson	1,139.4	60.77%	2.76%	2.56%	66.09%
310	Reno	Fairfield	303.7	56.08%	1.24%	2.98%	60.30%
311	Reno	Pretty Prairie	269.4	63.30%	1.58%	3.94%	68.82%
312	Reno	Haven	992.5	65.93%	1.09%	2.84%	69.86%
313	Reno	Buhler	2,145.5	60.28%	2.17%	3.00%	65.45%
109	Republic	Republic County	480.0	62.61%	2.47%	2.89%	67.97%
426	Republic	Pike Valley	253.5	60.80%	3.87%	2.61%	67.28%
376	Rice	Sterling	523.6	60.89%	3.31%	2.84%	67.04%
401	Rice	Chase	140.5	65.72%	1.45%	2.56%	69.73%
405	Rice	Lyons	737.1	66.02%	2.94%	4.77%	73.73%
444	Rice	Little River	299.3	59.07%	2.14%	2.36%	63.57%
378	Riley	Riley County	646.3	58.51%	2.08%	5.13%	65.72%
383	Riley	Manhattan	5,840.7	63.34%	6.29%	4.51%	74.14%
384	Riley	Blue Valley	198.9	58.50%	0.47%	1.78%	60.75%
269	Rooks	Palco	164.0	58.84%	0.19%	1.87%	60.90%
270	Rooks	Plainville	381.9	62.87%	3.31%	2.22%	68.40%
271	Rooks	Stockton	297.1	61.63%	2.95%	3.41%	67.99%
395	Rush	LaCrosse	299.5	66.44%	1.77%	1.67%	69.88%
403	Rush	Otis-Bison	171.3	58.99%	2.63%	2.49%	64.11%
399	Russell	Paradise	125.6	61.30%	3.12%	1.07%	65.49%
407	Russell	Russell	923.2	62.99%	4.06%	2.03%	69.08%
305	Saline	Salina	6,959.3	59.62%	5.70%	7.39%	72.71%
306	Saline	Southeast of Saline	679.6	67.76%	1.16%	1.03%	69.95%
307	Saline	Ell-Saline	451.0	58.27%	2.17%	5.60%	66.04%
466	Scott	Scott County	855.9	62.51%	2.38%	2.94%	67.83%
259	Sedgwick	Wichita	45,579.7	55.64%	7.81%	7.48%	70.93%
260	Sedgwick	Derby	6,262.3	65.52%	6.19%	4.36%	76.07%
261	Sedgwick	Haysville	4,647.8	55.44%	8.73%	6.99%	71.16%
262	Sedgwick	Valley Center	2,523.3	60.25%	2.94%	4.23%	67.42%
263	Sedgwick	Mulvane	1,817.0	58.12%	5.19%	2.17%	65.48%
264	Sedgwick	Clearwater	1,280.7	61.75%	2.68%	4.10%	68.53%
265	Sedgwick	Goddard	4,809.8	60.40%	3.98%	2.67%	67.25%
266	Sedgwick	Maize	6,327.9	67.86%	3.45%	1.78%	73.09%
267	Sedgwick	Renwick	1,927.8	64.06%	2.02%	3.45%	71.53%
268	Sedgwick	Cheney	777.3	59.82%	4.42%	4.92%	69.16%
480	Seward	Liberal	4,257.7	61.54%	2.88%	2.18%	66.60%
483	Seward	Kismet-Plains	714.5	65.90%	2.34%	1.43%	69.67%
345	Shawnee	Seaman	3,467.7	60.48%	4.05%	4.77%	69.30%
372	Shawnee	Silver Lake	716.4	59.76%	6.35%	3.72%	69.83%
437	Shawnee	Auburn Washburn	5,356.4	61.49%	5.72%	3.06%	70.27%
450	Shawnee	Shawnee Heights	3,362.4	60.16%	6.08%	4.07%	70.31%
501	Shawnee	Topeka	12,903.4	61.46%	6.74%	3.79%	71.99%
412	Sheridan	Hoxie	232.9	59.95%	2.07%	3.76%	65.78%

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
352	Sherman	Goodland	906.4	64.90%	2.90%	3.03%	70.83%
237	Smith	Smith Center	446.0	65.20%	1.11%	2.56%	68.87%
349	Stafford	Stafford	266.7	58.19%	5.00%	2.65%	66.84%
350	Stafford	St. John-Hudson	362.7	65.02%	0.91%	3.55%	69.48%
351	Stafford	Macksville	301.9	63.38%	1.30%	2.25%	66.93%
452	Stanton	Stanton County	423.2	62.36%	1.16%	0.60%	64.12%
209	Stevens	Moscow	208.7	61.56%	0.71%	3.20%	65.47%
210	Stevens	Hugoton	947.7	63.51%	2.57%	5.97%	71.05%
353	Sumner	Wellington	1,642.9	66.46%	2.24%	3.42%	72.12%
356	Sumner	Conway Springs	528.4	58.74%	2.99%	3.25%	64.98%
357	Sumner	Belle Plaine	691.3	70.27%	3.45%	0.09%	73.81%
358	Sumner	Oxford	340.6	60.83%	2.97%	5.22%	69.02%
359	Sumner	Argonia	186.5	63.31%	1.95%	1.22%	66.48%
360	Sumner	Caldwell	221.0	67.67%	1.38%	1.07%	70.12%
509	Sumner	South Haven	225.5	64.95%	6.22%	1.14%	72.31%
314	Thomas	Brewster	91.5	59.00%	0.69%	3.24%	62.93%
315	Thomas	Colby	926.4	60.01%	4.20%	6.94%	71.15%
316	Thomas	Golden Plains	189.4	62.99%	1.09%	3.46%	67.54%
208	Trego	WaKeeney	443.0	64.83%	1.89%	2.12%	68.84%
329	Wabaunsee	Alma	463.1	59.31%	2.23%	3.64%	65.18%
330	Wabaunsee	Wabaunsee East	475.0	58.93%	3.89%	3.69%	66.51%
241	Wallace	Wallace	193.5	60.34%	1.81%	2.71%	64.86%
242	Wallace	Weskan	98.0	63.66%	1.97%	1.41%	67.04%
108	Washington	Washington Co. Schools	400.5	60.59%	1.05%	2.90%	64.54%
223	Washington	Barnes	336.6	66.02%	2.37%	2.53%	70.92%
224	Washington	Clifton-Clyde	292.5	65.96%	2.99%	1.37%	70.32%
467	Wichita	Leoti	426.1	58.63%	2.48%	3.18%	64.29%
387	Wilson	Altoona-Midway	179.5	60.78%	3.06%	2.38%	66.22%
461	Wilson	Andesha	716.4	60.47%	3.98%	2.30%	66.75%
484	Wilson	Fredonia	744.1	59.87%	2.72%	2.90%	65.49%
366	Woodson	Woodson	399.0	59.13%	4.08%	3.81%	67.02%
202	Wyandotte	Turner	3,853.7	60.73%	3.27%	1.73%	65.73%
203	Wyandotte	Piper	1,581.5	63.22%	3.11%	3.12%	69.45%
204	Wyandotte	Bonner Springs	2,279.6	61.16%	4.20%	5.24%	70.60%
500	Wyandotte	Kansas City	18,427.1	60.20%	2.33%	7.21%	69.74%
		STATE TOTALS	447,615.1	61.54%	4.71%	4.46%	70.71%

h:leg:Operating Expend.-SF1023-11-4-10

**KANSAS STATE DEPARTMENT OF EDUCATION
CERTIFIED PERSONNEL HISTORY**

Position	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011 Inc/Dec
Superintendents	276.0	274.3	271.1	268.7	269.7	267.1	266.2	264.9	263.5	255.6	-7.9
Associate/Assistant Superintendents	101.0	94.7	88.8	83.8	86.4	93.5	91.1	91.0	89.7	91.3	1.6
Administrative Assistants	40.0	40.1	31.8	44.2	40.6	41.5	43.1	62.5	58.4	52.3	-6.1
Principals	1,273.8	1,254.9	1,237.6	1,225.6	1,234.2	1,243.0	1,249.3	1,248.7	1,242.3	1,212.9	-28.4
Assistant Principals	480.5	473.0	471.7	491.7	503.5	518.1	531.8	543.7	528.5	534.0	4.5
Directors/Supervisors of Special Education	113.5	120.9	120.1	120.1	122.8	120.5	123.7	120.8	121.3	105.8	-15.5
Directors/Supervisors of Health	14.3	10.0	12.5	10.0	9.0	9.2	7.0	11.6	8.1	8.0	-0.1
Directors/Supervisors of Vocational Education	23.3	23.2	18.7	15.2	16.2	19.0	19.0	13.9	13.0	11.4	-1.6
Instructional Coordinators/Supervisors	136.4	118.3	118.3	109.7	132.1	162.5	180.4	178.4	175.4	137.1	-38.3
Other Directors/Supervisors	192.4	189.6	195.3	195.2	201.0	203.5	203.6	202.1	202.3	185.7	-16.6
Other Curriculum Specialist	121.0	117.5	101.1	101.5	98.4	133.8	148.9	164.8	149.3	171.8	22.5
Physical Arts/Vocational Education Teachers	1,093.2	1,113.7	1,122.5	1,144.4	1,234.6	1,219.8	1,268.2	1,282.1	1,266.8	1,271.3	4.5
Special Education Teachers	3,518.8	3,504.6	3,556.0	3,542.6	3,597.9	3,745.6	3,857.6	3,898.2	3,910.3	3,841.4	-68.9
Pre-Kindergarten Teachers	326.3	336.3	373.6	380.4	396.0	404.3	423.1	461.8	490.0	514.8	24.8
Kindergarten Teachers	1,189.4	1,199.6	1,243.9	1,325.7	1,439.8	1,598.7	1,722.2	1,776.2	1,765.3	1,769.2	3.9
Other Teachers	26,380.8	25,952.2	25,715.1	25,743.0	26,068.2	26,523.0	26,851.2	27,130.4	26,689.9	26,074.8	-615.1
Library Media Specialists	974.9	950.1	923.2	924.4	924.6	913.3	912.7	903.1	859.9	809.0	-50.9
School Counselors	1,172.7	1,141.2	1,117.9	1,111.3	1,120.7	1,140.0	1,138.1	1,169.9	1,136.2	1,085.1	-51.1
Clinical/School Psychologists	369.3	341.9	351.9	358.3	384.4	389.5	372.3	387.0	395.3	386.7	-8.6
Nurses	446.0	448.8	441.3	430.0	432.7	451.3	499.5	530.9	556.8	576.6	19.8
Speech Pathologists	518.3	495.8	494.9	530.9	529.8	528.2	541.4	559.7	590.0	601.1	11.1
Audiologists	9.4	8.7	9.6	9.6	10.2	11.0	11.5	12.7	13.5	12.6	-0.9
Social Work Services	276.2	251.0	257.8	273.5	273.4	306.8	353.8	341.1	382.5	353.1	-29.4
Reading Specialists/Teachers	565.5	551.8	597.5	688.5	742.4	859.7	835.4	829.3	862.8	860.0	-2.8
Others	340.1	401.1	354.8	352.8	304.8	344.9	346.5	292.7	293.6	327.8	34.2
Total	39,065.1	39,412.9	39,227.0	39,481.1	40,173.4	41,227.8	41,998.6	42,537.5	42,066.7	41,249.4	-816.3
Total Teachers	33,084.0	32,658.2	32,808.6	32,824.6	33,478.9	34,351.1	34,957.7	35,438.0	34,986.1	34,331.5	-653.6

Note: Total is in FTE (Full Time Equivalency).

KANSAS STATE DEPARTMENT OF EDUCATION
NON-CERTIFIED PERSONNEL HISTORY

Position	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-11	Inc/Dec
Assistant Superintendents	100	70	40	50	40	30	40	50	44	54	54	0
Business Managers	64	71	77	80	78	78	84	90	92	95	94	0
Business Directors/Coordinators/ Supervisors	100	96	87	84	93	95	94	105	104	100	94	3
Other Business Personnel	545	555	548	557	567	586	435	441	464	443	459	15
Maintenance and Operation												
Directors/Coordinators/Supervisors	324	335	351	343	358	351	371	383	394	397	377	-20
Other Maintenance and Operation Personnel	512	527	520	523	511	520	512	517	518	504	491	-27
Food Service Directors/Coordinators/Supervisors	242	292	274	279	287	282	284	312	311	314	273	-40
Other Food Service Personnel	316	321	306	305	301	300	310	320	319	302	294	-26
Transportation Directors/Coordinators/Supervisors	169	156	157	156	175	159	161	157	166	172	159	-12
Other Transportation Personnel	166	168	169	164	163	162	171	171	177	174	171	-6
Technology Director	0	0	0	0	0	0	0	0	0	0	0	0
Other Technology Personnel	0	0	0	0	0	0	0	0	0	0	0	0
Other Directors/Coordinators/Supervisors	233	246	239	227	267	276	200	171	184	161	165	-23
Attendance Services Staff	740	741	774	920	975	945	750	699	761	1106	1041	-65
Library Media Aides	574	589	570	566	562	571	587	624	615	538	521	-16
LPN Nurses	167	170	193	194	194	202	211	176	170	123	116	-67
Security Officers	169	224	165	165	161	166	156	156	157	158	153	-5
Social Services Staff	44	88	54	46	36	57	41	62	79	64	57	-7
Regular Education Teacher Aides	2,274	2,353	2,379	2,369	2,377	2,479	2,675	2,880	2,944	3,073	2,913	-160
Coaching Assistant	314	315	360	420	405	434	483	517	455	448	433	-19
School Administration Clerical Staff	1,123	905	925	916	850	870	824	865	826	785	754	-31
School Administration Clerical Staff	2,177	2,201	2,228	2,126	2,078	2,101	2,127	2,172	2,194	2,182	2,052	-140
Student Services Clerical Staff	546	544	538	485	516	542	548	780	521	517	511	-6
Special Education Paraprofessionals	4,627	4,799	4,426	4,715	4,730	5,020	5,781	5,653	6,266	6,383	6,249	-134
Parents as Teachers	0	0	0	0	0	0	233	281	219	215	201	-14
School Resource Officer	0	0	0	0	0	0	40	40	42	34	31	-3
Others	681	979	956	967	935	1,010	614	626	650	745	710	-35
Total	24,381	25,190	24,579	24,704	24,525	25,220	26,751	27,534	27,871	27,781	26,937	-844

Note - Totals are in FTE (Full Time Equivalency)

Printed: 10/25/2010

New 11/1/2010 Incl CM66 for USD CIB

USD Name	County Name	7/1/2010 General Fund Cash Bal.	7/1/2010 Federal Funds Cash Bal.	7/1/2010 Supp. General Cash Bal.	7/1/2010 Adult Education Cash Bal.	7/1/2010 At Risk (for Old) Cash Bal.	7/1/2010 Addl. Supp. Ed. Cash Bal.	7/1/2010 At Risk (K-12) Cash Bal.	7/1/2010 Bilingual Cash Bal.	7/1/2010 Virtual Ed. Cash Bal.	7/1/2010 Capital Outlay Cash Bal.	7/1/2010 Driver Training Cash Bal.	7/1/2010 Declining Enroll. Cash Bal.	7/1/2010 Extra Sch. Food Service Cash Bal.	7/1/2010 Prof. Develop. Cash Bal.	7/1/2010 PAT Cash Bal.
10257 IOLA	ALLAN	5,149	24,170	62,084	0	14,601	0	100,781	0	0	315,892	10,810	0	0	67,375	28
10258 HUMACLOT	ALLAN	81	23,750	15,664	0	0	0	0	0	0	661,687	20,714	0	0	1,147,476	1,494
10465 GARRETT	ANDERSON	0	17,815	102,107	0	0	0	33,713	0	0	699,487	1,691	0	0	10,166	0
10479 CREST	ANDERSON	0	0	0	0	0	0	0	0	0	636,354	49,213	0	0	116,848	0
10177 ATCHISON CO COMM	ATCHISON	0	15,496	187,471	0	0	0	0	0	0	757,111	10,109	0	0	41,198	0
10409 ATCHISON PUBLIC	ATCHISON	0	5,067	265,891	0	0	0	171,602	0	0	769,767	12,446	0	0	15,719	0
10254 BARBER COUNTY N	BARBER	15,818	3,506	235,045	0	20,078	0	141,200	0	0	947,532	12,427	0	0	2,002,261	1,017
10255 SOUTH BARBER	BARBER	0	14,141	41,035	0	0	0	0	0	0	514,293	4,753	0	0	90,147	0
10355 TILLWOOD PUBLI	BARTON	67	0	86,420	0	0	0	0	0	0	834,389	36,589	0	0	85,261	0
10428 GREAT BEND	BARTON	184	279,136	203,256	0	35,481	0	303,235	50,000	0	940,120	13,822	0	0	367,440	0
10431 HOISINGTON	BARTON	0	34,687	35,900	0	50,000	0	14,159	0	0	174,458	28,041	0	0	10,847	0
10234 FORT SCOTT	BOURBON	0	152,892	23,091	0	2,975	0	163,454	1,192	0	484,067	9,595	0	0	131,656	0
10235 UNIONTOWN	BOURBON	0	0	8,013	0	0	0	0	0	0	1,147,718	15,376	0	0	74,525	0
10415 HIAWATHA	BROWN	0	0	100,192	0	0	0	62,789	0	0	916,000	31,137	0	0	127,486	0
10430 SOUTH BROWN COU	BROWN	0	319,196	82,898	0	0	0	0	0	0	398,840	12,275	0	0	161,384	0
10305 BLUESTEM	BUTLER	0	0	0	0	0	0	0	0	0	535,988	21,018	0	0	18,096	0
10206 ALMINGTON WHITE	BUTLER	5,907	138	79,600	0	8,134	0	2,873	0	0	1,248,095	25,295	0	0	81,597	0
10275 CIRCLE	BUTLER	0	25,278	449,936	0	0	0	665,418	0	0	1,592,510	69,785	0	0	170,419	0
10385 ANDOVER	BUTLER	8,606	3,746	205,577	0	3,085	0	204,679	10,861	0	1,147,718	15,376	0	0	76,434	0
10394 ROSE HILL PUBLI	BUTLER	0	1,000	32,297	0	25,000	0	150,001	1,367	0	2,960,164	47,235	0	0	52,005	0
10396 DOUGLASS PUBLIC	BUTLER	0	0	25,844	0	0	0	2,407	0	0	502,114	15,893	0	0	80,000	0
10402 AUGUSTA	BUTLER	223	0	19,092	0	10,428	0	58,970	0	0	2,940,730	37,521	0	0	1,928	0
10490 EL DORADO	BUTLER	432	0	89,092	0	0	0	49,439	7,109	0	1,335,443	31,978	0	0	101,178	0
10492 FUNTHILLS	BUTLER	0	0	79,153	0	0	0	39,344	0	0	525,746	4,116	0	0	93,977	0
10384 CHASE COUNTY	CHASE	0	8,510	101,330	0	0	0	0	0	0	413,225	7,800	0	0	33,560	0
10385 CLAR VALE	CHASE	0	0	0	0	0	0	0	0	0	0	0	0	0	14,853	0
10386 CHAUTAUQUA COUN	CHAUTAUQUA	0	0	0	0	0	0	0	0	0	2,069,411	24,563	0	0	31,062	0
10404 RIVERTON	CHEROKEE	0	11,584	35,147	0	0	0	11	0	0	1,083,374	17,629	0	0	21,916	0
10493 COLUMBUS	CHEROKEE	0	4,366	209,038	0	0	0	0	0	0	863,466	50,000	0	0	88,669	0
10499 GALENA	CHEROKEE	0	935	24,527	0	0	0	0	0	0	1,003,459	51,100	0	0	200,001	0
10508 BAXTER SPRINGS	CHEROKEE	1,411	11,091	35,766	0	0	0	327,100	504	0	1,100,000	18,372	0	0	118,700	0
10103 CHEYEN	CHEYENNE	5	10	99,341	0	0	0	109	0	0	2,227,710	0	0	0	238,481	0
10297 ST FRANCIS COMM	CHEYENNE	0	1,404	396,172	0	0	0	3,028	400	0	0	0	0	0	9,988	0
10219 MINNEOLA	CLARK	0	0	24,667	0	0	0	0	0	0	1,202,362	25,902	0	0	78,330	0
10220 ASHLAND	CLARK	0	0	71,807	0	21,097	0	33,002	4,280	0	152,805	13,845	0	0	39,378	0
10379 CLAY CENTER	CLAY	0	0	116,647	0	0	0	125,856	23,813	0	875,659	66,479	0	0	17,230	0
10333 CONCORDIA	CLOUD	0	0	0	0	0	0	76,936	6,000	0	575,849	0	0	0	87,104	0
10234 SOUTHERN CLOUD	CLOUD	0	9,752	46,328	0	0	0	0	0	0	944,080	9,564	0	0	26,578	0
10243 LFBO WAVELEY	COFFEY	0	10,454	46,096	0	0	0	0	0	0	1,446,827	15,532	0	0	56,133	0
10244 BURLINGTON	COFFEY	0	8,581	25,223	0	0	0	0	0	0	1,999,713	34,983	0	0	129,746	0
10245 LEFROY GRIDLEY	COFFEY	483	12,178	21,449	0	0	0	0	0	0	332,386	10,766	0	0	108,163	0
10300 COMANCHE COUNTY	COMANCHE	51,023	7,797	291,792	0	0	0	101,433	0	0	211,295	4,545	0	0	93,063	0
10462 CENTRAL	COWLEY	0	6,537	230	0	0	0	0	0	0	236,400	18,855	0	0	75,223	0
10463 UDALL	COWLEY	1,280	0	34,947	0	0	0	38	0	0	303,300	10,016	0	0	30,299	0
10465 WINFIELD	COWLEY	0	178,096	78,507	0	0	0	55,412	0	0	365,280	15,757	0	0	59,090	0
10470 KANSAS CITY	COWLEY	0	0	183,656	0	0	0	0	0	0	1,761,999	32,759	0	0	4,580	0
10471 DEXTER	COWLEY	0	414	2,456	0	0	0	0	0	0	296,490	4,187	0	0	75,502	0
16 NORTHWEST	CRAWFORD	0	10,977	27,719	0	0	0	1,035	0	0	381,459	17,699	0	0	25,707	0
18 CHEROKEE	CRAWFORD	18	0	1,746	0	0	0	0	0	0	77,144	3,498	0	0	16,365	0
18 GIRARD	CRAWFORD	0	1,912	38,814	0	9,402	0	62,784	0	0	1,946,502	29,500	0	0	36,010	0
10249 FRONTENAC PUBLI	CRAWFORD	0	0	45,339	0	0	0	347	0	0	554,361	13,245	0	0	154,945	0
10250 PITTSBURG	CRAWFORD	0	0	178,244	0	0	0	51,848	28,281	0	1,198,790	9,371	0	0	58,010	0
10294 JOHNSBUR	DICKINSON	0	0	7,485	0	0	0	160,000	0	0	905,812	75,166	0	0	273,456	0
10393 SOLOMON	DICKINSON	7,270	0	28,078	0	0	0	429	0	0	466,933	22,813	0	0	64,716	0

TOTAL MAYNUTRATIVE FUNDING BALANCE HISTORY

2-3-11
South Education

Processed 10/25/2010 Rev 11/17/2010 and CDBA for USD 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Rev 11/1/2010 Int CDC4 for USU CH

USD Name	County Name	7/1/2010 General Fund Cash Bal.	7/1/2010 Federal Funds Cash Bal.	7/1/2010 Supp. General Cash Bal.	7/1/2010 Adult Education Cash Bal.	7/1/2010 At Risk (4yr Old) Cash Bal.	7/1/2010 Adult Supp. Ed. Cash Bal.	7/1/2010 At Risk (K-12) Cash Bal.	7/1/2010 Bilingual Cash Bal.	7/1/2010 Virtual Ed. Cash Bal.	7/1/2010 Capital Outlay Cash Bal.	7/1/2010 Driver Training Cash Bal.	7/1/2010 Declining Empl. Cash Bal.	7/1/2010 Extra Sch. Cash Bal.	7/1/2010 Food Service Cash Bal.	7/1/2010 Prof. Develop. Cash Bal.	7/1/2010 PAT Cash Bal.
00471	ARLINE	158,254	0	100,722	0	0	30,124	140,005	30,164	116,202	1,421,061	5,742	0	0	269,442	291,144	0
00481	CHAPMAN	1,455	0	86,380	0	0	0	140,005	26,380	0	18,471,191	49,306	0	0	154,658	22,018	0
00487	DICKINSON	0	0	25,110	0	2,527	0	20,834	0	0	526,010	0	0	0	80,000	10,000	0
00487	HARRINGTON	0	0	17,943	0	61,442	0	102,791	0	0	367,990	4,778	0	0	81,882	4,097	0
00111	DONIPHAN WEST 5	0	0	13,201	0	0	0	0	0	0	406,914	4,220	0	0	49,500	15,247	7,696
00114	DONIPHAN	1,403	0	17,080	0	0	0	0	0	0	573,128	5,792	0	0	69,715	12,820	0
00429	DONIPHAN	0	0	0	0	0	0	0	0	0	558,611	9,900	0	0	144,670	14,164	0
00138	DONIPHAN SCH	0	0	0	0	0	0	0	0	0	371,762	16,344	0	0	102,189	3,464	0
00491	DONIPHAN CITY	0	0	0	0	0	0	0	0	0	105,984	5,000	0	0	805,831	274,333	3,000
00491	ELDOBA	0	0	87,082	0	0	0	0	0	0	4,316,011	7,815	0	0	70,966	15,693	0
00497	LANE	0	0	124,000	181,310	125,253	25,081	64,107	117,622	569,246	280,345	3,072	0	0	25,121	20,000	0
00347	INSLEY-OFFERLE	10,073	0	25,696	0	0	0	250,000	0	0	673,217	0	0	0	83,971	119	0
00502	LEWIS	0	0	256,524	0	0	0	0	0	0	418,214	4,650	0	0	35,000	10,000	3,500
00282	WISTELK	1	0	26,131	0	0	0	0	0	0	199,041	12,989	0	0	40,206	30,000	0
00283	WISTELK	0	0	6,848	0	0	0	0	0	0	526,858	17,770	0	0	12,203	0	0
00388	WISTELK	0	0	51,229	0	0	0	10,000	0	0	192,313	0	0	0	13,774	0	0
00432	VICTORIA	0	0	44,709	0	0	0	0	0	0	205,976	0	0	0	292,025	1,710	0
00489	HAYS	179	0	295,295	450	0	0	39,715	0	0	1,135,414	42,895	0	0	123,048	56,264	0
00112	CENTRAL PLAINS	0	0	74,384	0	0	0	554	0	0	1,194,327	17,028	0	0	97,177	11,390	0
00327	ELLSWORTH	0	0	65,629	0	0	0	0	0	0	904,159	25,751	0	0	83,345	71,985	0
00363	HOLCOMB	0	0	29,920	0	0	0	0	0	0	1,798,310	22,313	0	0	432,545	347,066	0
00457	GARDEN CITY	6,820	0	237,523	0	50,000	0	768,496	719,246	0	4,866,190	47,698	0	0	510,903	161,857	14,692
00381	SPARVILLE	0	0	20,103	0	0	0	15,232	7,910	0	2,071,448	10,621	0	0	47,853	1,425	0
00443	DODGE CITY	0	0	277,467	0	18,665	0	41,707	0	0	1,021,079	35,554	0	0	128,413	57,910	0
00459	BUCKLIN	0	0	104,134	0	9,281	0	50,000	0	0	570,397	4,999	0	0	98,084	0	0
00287	WEST FRANKLIN	0	0	51	0	0	0	572,383	0	0	2,274,448	10,621	0	0	47,853	1,425	0
00288	CENTRAL HEIGHTS	80	0	10,076	0	0	0	50,000	0	0	526,719	11,563	0	0	14,882	0	0
00289	WELLSVILLE	0	0	41,406	0	0	0	1,000	0	0	1,021,079	35,554	0	0	128,413	57,910	0
00290	OTTAWA	0	0	132,984	0	0	0	161,123	15,043	0	2,154,700	65,072	0	0	98,084	0	0
00475	JUNCTION CITY	813	0	10,076	0	0	0	1,045,792	1,608,859	0	7,587,823	38,035	0	0	253,344	615,180	107,541
00291	GRINNELL PUBLIC	0	0	0	0	0	0	705	0	0	423,620	0	0	0	745,230	2,441	0
00292	WHITLAND	392	0	14,963	0	12,614	0	5,260	0	0	293,783	23,864	0	0	14,567	14,015	0
00293	QUINTER PUBLIC	0	0	7,463	0	0	0	0	0	0	178,191	7,762	0	0	30,571	0	0
00281	HILL CITY	0	0	49,372	0	7,191	0	11,619	0	0	645,530	15,106	0	0	23,081	27,650	0
00214	ULYSSES	0	0	46,652	0	0	0	149,221	30,000	0	1,513,930	35,064	0	0	207,000	66,582	0
00102	CIMARRON-FNSGN	6,782	0	305,849	86,409	0	0	1,398	592	0	716,207	16,182	0	0	76,298	0	0
00371	MONTEZUMA	0	0	6,909	0	493	0	75,090	15,783	0	273,147	16,280	0	0	35,814	27,293	0
00476	COPELAND	265	0	12,789	0	20,198	0	58,412	30,371	0	319,685	0	0	0	32,532	6,224	0
00477	INGALLS	490	0	176,619	0	20,415	0	6,351	774	0	303,669	3,649	0	0	39,001	0	0
00200	GREELY COUNTY	290	0	4,029	0	3,197	0	81,910	0	0	365,982	9,928	0	0	50,971	27,791	0
00386	MADISON-VIRGIL	0	0	57,005	0	0	0	26,000	0	0	738,232	10,000	0	0	60,000	20,000	0
00389	EUREKA	2,817	0	24,054	0	0	0	103,580	0	0	1,000,000	30,015	0	0	101,238	72,874	0
00390	HAMILTON	0	0	72,070	0	48,236	0	202,158	170,471	0	1,068,688	2,917	0	0	96,783	0	0
00494	STACUSE	0	0	83,555	0	12,571	0	0	10,007	0	517,699	12,792	0	0	46,985	1,695	0
00511	ATTICA	54	0	160,000	0	1,393	0	10,000	0	0	435,530	10,451	0	0	18,145	0	21,893
00369	BURTON	0	0	63	0	24,845	0	76,536	0	0	400,255	17,589	0	0	53,802	22,888	0
00373	NEWTON	3,087	0	87,667	50,602	15,060	0	39,979	0	0	1,381,869	61,045	0	0	308,746	172,646	38,196
00439	SEAGWICK PUBLIC	427	0	10,297	0	0	0	185,000	0	0	2,122,408	20,875	0	0	108,000	33,075	0
00400	HALSTEAD	0	0	76,998	0	0	0	38,898	0	0	547,971	42,528	0	0	93,685	50,445	17,813
00520	WESSTON	1	0	0	0	0	0	45,605	19,767	0	487,112	12,241	0	0	91,442	21,624	744
00507	SATANTA	27	0	37,556	0	0	0	208,991	0	0	721,738	32,097	0	0	91,126	140	0
00227	JETHORE	353	0	125,880	0	0	0	686,701	14,524	0	686,701	7,935	0	0	67,226	15,001	7,446
00278	HANSTON	10,000	0	48,066	0	21,076	0	6,030	1,813	0	299,607	6,401	0	0	41,185	5,866	4,355
00335	NORTH JACKSON	0	0	22,916	0	0	0	77,129	0	0	896,845	14,531	0	0	74,926	10,000	0

TOTAL MAX/GEN/ATIVE FUNDS/CASH BALANCE HISTORY

USD Name	County Name	General Fund Cash Bal.	Federal Funds Cash Bal.	Supp. General Cash Bal.	Adult Education Cash Bal.	At Risk (4yr Old) Cash Bal.	Adm. Supp. Ed. Cash Bal.	7/1/2010 Bilingual Cash Bal.	7/1/2010 Virtual Ed. Cash Bal.	7/1/2010 Capital Outlay Cash Bal.	Driver Training Enroll. Cash Bal.	Declining Enroll. Cash Bal.	7/1/2010 Extra Sch. Cash Bal.	Food Service Cash Bal.	Prof. Develop. Cash Bal.	7/1/2010 Cash Bal.
D0373 ABILINE	DICKINSON	0	358,264	100,722	0	0	30,124	160,218	30,165	116,202	1,421,961	57,482	0	269,442	711,644	62,796
D0481 CHAPMAN	DICKINSON	1	1,455	86,380	0	0	0	140,005	26,180	0	18,471,791	49,506	0	154,018	22,010	0
D0487 RURAL VISTA	DICKINSON	0	0	25,110	0	7,537	0	20,814	0	0	326,010	39,999	0	80,010	10,000	0
D0481 HERINGTON	DICKINSON	0	0	17,943	0	6,142	0	102,991	0	0	167,990	4,778	0	0	4,097	7,046
D0111 DONIPHAN WEST S	DONIPHAN	0	6,119	13,291	0	0	0	0	0	0	406,914	4,220	0	49,500	12,247	0
D0114 INVERSU	DONIPHAN	1,403	43,133	17,080	0	0	0	0	0	0	571,378	5,792	0	69,715	15,800	0
D0439 TROY PUBLIC SCH	DONIPHAN	0	1,292	0	0	0	0	0	0	0	558,611	9,990	0	144,600	14,164	0
D0348 BALDWIN CITY	DOUGLAS	0	3,649	0	0	0	0	18,273	0	0	371,762	16,344	0	102,189	3,464	0
D0491 LUDORA	DOUGLAS	0	87,992	0	0	0	0	116,294	5,000	0	102,984	5,000	0	55,733	3,000	3,060
D0497 LAWRENCE	DOUGLAS	0	128,900	12,400	0	0	0	622,232	117,622	569,294	4,336,611	54,245	0	895,831	274,333	3,060
D0347 KINSLEY OFFERLE	EDWARDS	10,073	1,764	52,698	181,310	325,253	25,981	63,107	0	0	280,345	7,815	0	25,127	15,692	63,788
LPOQ2 LEWIS	EDWARDS	0	0	236,524	0	0	0	250,000	0	0	673,217	0	0	0	20,000	3,500
D0282 WISTEIK	ELLIS	0	0	26,131	0	0	0	1	0	0	418,718	1,072	0	83,971	139	0
D0388 ELLIS	ELLIS	0	0	6,848	0	0	0	10,000	0	0	199,041	4,650	0	35,000	10,000	0
D0432 VICTORIA	ELLIS	0	0	51,229	0	0	0	0	0	0	526,858	12,989	0	40,206	30,000	0
D0489 PAXA	ELLSWORTH	1791	83,036	295,295	450	0	0	39,715	0	0	192,313	170	0	12,203	0	0
D0312 CENTRAL PLAINS	ELLSWORTH	0	74,584	65,629	0	14,777	0	0	0	0	205,576	32,895	0	282,025	1,710	0
D0327 ELLSWORTH	ELLSWORTH	0	0	28,920	0	0	0	554	0	0	1,135,514	0	0	123,048	56,264	0
D0363 HOLCOMB	FINNEY	0	0	211,103	0	0	0	0	0	0	1,194,327	17,028	0	97,177	11,390	0
D0457 GARDEN CITY	FINNEY	6,820	57,058	237,523	50,000	0	0	768,496	719,246	0	904,159	25,751	0	83,345	71,986	0
D0381 SPEARVILLE	FORD	0	0	20,103	0	0	0	0	0	0	1,758,310	22,313	0	432,543	342,066	0
D0443 DODGE CITY	FORD	0	539,696	277,467	18,665	0	0	15,232	7,910	19,659	397,477	2,206	0	14,882	439	0
D0459 BUCKLIN	FORD	0	0	104,134	9,281	0	0	41,707	0	0	4,846,196	42,698	0	510,503	162,857	14,692
D0287 WEST FRANKLIN	FRANKLIN	0	0	41,006	0	0	0	572,383	0	0	276,448	10,621	0	0	0	0
D0288 CENTRAL HEIGHTS	FRANKLIN	80	28,910	10,076	0	0	0	0	0	0	1,021,079	35,554	0	47,853	1,425	0
D0289 WELLSVILLE	FRANKLIN	0	0	0	0	0	0	50,001	0	0	570,397	4,999	0	128,413	57,910	0
D0290 JUNCTION CITY	FRANKLIN	0	813	132,984	37,742	4,934	9,966	161,123	15,043	0	526,719	15,043	0	98,984	0	0
D0291 GRINNELL PUBLIC	GEARY	0	1,055,787	0	34,769	2,928	0	1,045,792	2,608,859	0	2,154,700	65,402	0	253,344	85,401	44,000
D0292 WHETLAND	GOVE	0	0	0	0	0	0	0	0	0	7,582,833	38,035	0	749,230	615,180	107,613
D0293 QUINTER PUBLIC	GOVE	392	0	7,463	0	0	0	705	0	0	433,620	0	0	14,567	2,441	0
D0284 MILL CITY	GRAHAM	0	9,300	0	0	0	0	5,360	0	0	293,783	23,864	0	30,571	14,035	0
D0271 LUYSES	GRANT	0	48,372	0	0	0	0	11,619	0	0	178,191	7,762	0	23,081	7,762	0
D0102 CIMARRON FISHGN	GRAY	67,539	46,652	0	0	0	0	645,530	0	0	15,106	58,594	0	58,594	27,650	0
D0102 CIMARRON FISHGN	GRAY	305,849	305,849	0	86,409	0	0	149,221	30,000	0	1,513,930	35,664	0	207,200	68,587	0
D0371 MONTEZUMA	GRAY	30	6,999	0	0	0	0	1,398	592	0	716,207	26,182	0	0	0	0
D0476 COPELAND	GRAY	12,789	0	0	0	0	0	75,090	15,783	0	273,147	76,288	0	0	0	0
D0477 INGALLS	GRAY	265	490	176,619	0	20,415	0	58,412	30,371	0	339,685	16,280	0	35,811	27,293	0
D0200 GREELY COUNTY	GREELY	11,725	3,197	0	0	0	0	6,351	774	0	303,689	32,132	0	32,132	6,224	0
D0200 GREELY COUNTY	GREENWOOD	290	57,005	0	0	0	0	81,910	0	0	365,962	3,649	0	39,001	9,978	0
D0389 EUREKA	GREENWOOD	0	2,034	0	0	0	0	26,000	0	0	303,689	32,132	0	39,001	9,978	0
D0389 EUREKA	GREENWOOD	2,817	7,314	57,436	0	0	0	105,590	0	0	338,232	30,000	0	50,971	27,791	0
D0390 HAMILTON	GREENWOOD	0	12,707	8,624	0	0	0	0	0	1,000,000	30,015	0	0	20,000	20,000	0
D0494 SYRACUSE	HAMILTON	4,000	77,014	0	0	0	0	229,974	0	0	1,068,688	2,917	0	72,874	72,874	0
D0161 ANTHONY-HARPER	HARPER	0	0	0	0	0	0	202,158	170,471	0	1,068,688	911	0	65,013	0	0
D0511 ATLICA	HARPER	34	83,555	0	0	0	0	10,007	0	0	517,699	12,792	0	96,783	46,985	0
D0365 BURTON	HARVEY	0	17,355	633	0	0	0	10,000	0	0	435,530	10,451	0	18,145	1,695	0
D0373 NEWTON	HARVEY	1,087	11,228	87,667	0	0	0	76,536	0	0	400,235	17,569	0	53,802	22,888	21,893
D0439 SEDGWICK PUBLIC	HARVEY	427	111	15,080	50,462	0	0	39,979	0	0	1,381,869	61,045	0	18,145	53,802	38,196
40 HALSTEAD	HARVEY	0	0	0	0	0	0	185,000	0	0	2,122,408	20,875	0	108,000	172,846	38,196
D0355 HESSTON	HARVEY	1	1,031	76,998	0	0	0	39,898	0	0	547,971	42,528	0	93,663	33,075	0
D0507 SATANITA	HASSELL	27	19,028	125,880	0	0	0	18,767	0	0	42,528	11,241	0	50,449	33,075	17,833
D0227 JETMORE	HODGEMAN	353	0	0	0	0	0	208,991	0	0	721,738	32,097	0	91,126	140	7,446
D0228 HANSTON	HODGEMAN	5,807	242,850	0	21,076	0	0	24,680	14,524	0	686,701	6,401	0	67,226	15,001	7,446
D0228 HANSTON	HODGEMAN	10,000	943	48,066	0	0	0	6,030	1,813	0	299,607	6,401	0	41,185	5,866	4,355
D0335 NORTH JACKSON	JACKSON	0	0	32	0	0	0	77,129	0	0	262,072	14,531	0	74,926	7,658	10,000

Printed 10/25/2010
New 11/1/2010 Inc. CRRs for USD CR

USD Name	County Name	7/1/2010 Summer Sch. Cash Bal.	7/1/2010 Special Ed. Cash Bal.	7/1/2010 Cost of Living Cash Bal.	7/1/2010 Voc. Ed. Cash Bal.	7/1/2010 Gifts/Grants Cash Bal.	7/1/2010 Special Liab. Cash Bal.	7/1/2010 School Retire. Cash Bal.	7/1/2010 Special Reserve Cash Bal.	7/1/2010 Contingency Res. Cash Bal.	7/1/2010 Textbook Cash Bal.	7/1/2010 Tuition Reimb. Cash Bal.	7/1/2010 BBA #1 Cash Bal.	7/1/2010 BBA #2 Cash Bal.	7/1/2010 No Fund Warrants Cash Bal.	7/1/2010 Speed Coop Cash Bal.	7/1/2010 Total USD Cash Balance
00001 CHAPMAN	DICKINSON	0	3,450,644	0	96,019	0	0	0	0	0	180,560	0	0	0	0	0	8,463,576
00002 CHAPMAN	DICKINSON	0	545,956	0	211,271	0	0	0	0	0	56,168	0	0	0	0	0	16,110,001
00003 CHAPMAN	DICKINSON	0	438,060	0	0	0	0	0	0	0	0	0	0	0	0	0	1,787,919
00004 CHAPMAN	DICKINSON	0	149,111	0	19,365	0	0	0	0	0	54,496	0	0	0	0	0	1,774,406
00005 CHAPMAN	DICKINSON	0	89,638	0	0	0	0	0	0	0	17,879	0	0	0	0	0	774,177
00006 CHAPMAN	DICKINSON	0	112,467	0	0	0	0	0	0	0	16,003	0	0	0	0	0	1,249,186
00007 CHAPMAN	DICKINSON	0	225,000	0	790	0	0	0	0	0	27,710	0	0	0	0	0	1,249,186
00008 CHAPMAN	DICKINSON	0	214,322	0	44,000	0	0	0	0	0	11,310	0	0	0	0	0	1,249,186
00009 CHAPMAN	DICKINSON	0	462,697	0	125,000	0	0	0	0	0	11,310	0	0	0	0	0	1,249,186
00010 CHAPMAN	DICKINSON	0	7,297,419	0	470,729	0	0	0	0	0	1,481,912	0	0	0	0	0	1,249,186
00011 CHAPMAN	DICKINSON	0	196,309	0	1,471	0	0	0	0	0	20,596	0	0	0	0	0	1,249,186
00012 CHAPMAN	DICKINSON	0	250,000	0	0	0	0	0	0	0	1,481,912	0	0	0	0	0	1,249,186
00013 CHAPMAN	DICKINSON	0	100,000	0	25,000	0	0	0	0	0	21,818	0	0	0	0	0	1,249,186
00014 CHAPMAN	DICKINSON	0	87,621	0	0	0	0	0	0	0	14,466	0	0	0	0	0	1,249,186
00015 CHAPMAN	DICKINSON	0	161,895	0	0	0	0	0	0	0	31,135	0	0	0	0	0	1,249,186
00016 CHAPMAN	DICKINSON	0	13,075	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00017 CHAPMAN	DICKINSON	0	11,641	0	44,664	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00018 CHAPMAN	DICKINSON	0	66,481	0	3,939	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00019 CHAPMAN	DICKINSON	0	252,035	0	97,097	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00020 CHAPMAN	DICKINSON	0	480,905	0	295,140	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00021 CHAPMAN	DICKINSON	0	2,154,102	0	817	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00022 CHAPMAN	DICKINSON	0	1,448,687	0	354,527	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00023 CHAPMAN	DICKINSON	0	156,574	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00024 CHAPMAN	DICKINSON	0	1,130,283	0	450,523	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00025 CHAPMAN	DICKINSON	0	188,224	0	120,000	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00026 CHAPMAN	DICKINSON	0	67,183	0	160,710	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00027 CHAPMAN	DICKINSON	0	1,691,727	0	260,514	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00028 CHAPMAN	DICKINSON	0	2,693,835	0	138,095	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00029 CHAPMAN	DICKINSON	0	108,432	0	10	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00030 CHAPMAN	DICKINSON	0	275,121	0	51,998	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00031 CHAPMAN	DICKINSON	0	43,620	0	10,002	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00032 CHAPMAN	DICKINSON	0	670,743	0	34,614	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00033 CHAPMAN	DICKINSON	0	402,820	0	30,130	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00034 CHAPMAN	DICKINSON	0	229,454	0	959	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00035 CHAPMAN	DICKINSON	0	147,596	0	45,400	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00036 CHAPMAN	DICKINSON	0	71,619	0	12,681	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00037 CHAPMAN	DICKINSON	0	101,495	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00038 CHAPMAN	DICKINSON	0	125,000	0	10,000	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00039 CHAPMAN	DICKINSON	0	39,938	0	125,000	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00040 CHAPMAN	DICKINSON	0	280,053	0	6,315	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00041 CHAPMAN	DICKINSON	0	54,051	0	7,795	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00042 CHAPMAN	DICKINSON	0	178,882	0	28	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00043 CHAPMAN	DICKINSON	0	401,501	0	4,984	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00044 CHAPMAN	DICKINSON	0	46,343	0	92,661	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00045 CHAPMAN	DICKINSON	0	143,688	0	1,000	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00046 CHAPMAN	DICKINSON	0	350,163	0	12,729	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00047 CHAPMAN	DICKINSON	0	697,011	0	45,520	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00048 CHAPMAN	DICKINSON	0	177,815	0	112,158	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00049 CHAPMAN	DICKINSON	0	263,453	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00050 CHAPMAN	DICKINSON	0	102,480	0	50,931	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00051 CHAPMAN	DICKINSON	0	102,480	0	21,151	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00052 CHAPMAN	DICKINSON	0	200,000	0	1,380	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00053 CHAPMAN	DICKINSON	0	48,166	0	13,950	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00054 CHAPMAN	DICKINSON	0	430,000	0	2,948	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00055 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00056 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00057 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00058 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00059 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00060 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00061 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00062 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00063 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00064 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00065 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00066 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00067 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00068 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00069 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00070 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00071 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00072 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00073 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00074 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00075 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00076 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00077 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00078 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00079 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00080 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00081 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00082 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00083 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00084 CHAPMAN	DICKINSON	0	0	0	0	0	0	0	0	0	278,495	0	0	0	0	0	1,249,186
00085 CHAPMAN	DICKINSON	0															

Processed 10/25/2010 New 11/1/2010 Ind Ctds for USD Ctr														USD Name	County Name
7/1/2010 Summer Sch Cash Bal.	7/1/2010 Special Ed. Cash Bal.	7/1/2010 Cost of Living Cash Bal.	7/1/2010 Voc. Ed. Cash Bal.	7/1/2010 Gifts/Grants Cash Bal.	7/1/2010 Special Liability Cash Bal.	7/1/2010 School Retire. Cash Bal.	7/1/2010 Special Reserve Cash Bal.	7/1/2010 Contingency Res. Cash Bal.	7/1/2010 Textbook Cash Bal.	7/1/2010 Tuition Reimb. Cash Bal.	7/1/2010 B&E #1 Cash Bal.	7/1/2010 No Und Warrant Cash Bal.	7/1/2010 B&E #2 Cash Bal.	7/1/2010 Sped Coop Cash Bal.	7/1/2010 Total USD Cash Balance
28,264	277,085	0	0	10,042	0	0	0	146,162	108,974	0	183,114	0	0	0	3,489,925
0	124,167	0	41,649	38,016	0	0	0	325,000	709,918	0	0	0	0	0	2,667,263
0	103,107	0	10,977	9,537	0	0	0	215,613	209,918	0	0	0	0	0	1,195,525
11,728	278,619	0	27,798	100	0	0	0	705,478	81,419	0	486,405	0	0	0	1,645,745
0	277,872	0	547	23,919	0	0	0	477,812	94,688	0	564,515	0	0	0	1,718,993
0	276,648	0	50,000	0	0	0	0	375,177	76,783	0	0	0	0	0	1,916,771
0	302,528	0	51,300	22,448	0	0	0	464,869	82,159	0	518,645	0	0	0	1,352,119
0	601,464	0	17,130	0	0	0	0	1,075,482	2,614	0	7,911	0	0	0	3,202,252
0	541,611	0	0	279,108	147,220	0	5,992,105	10,925,482	5,000,940	0	40,551,000	0	0	0	2,587,764
71,870	11,974,908	0	0	29,966	76,471	0	0	450,418	61,934	0	5,007,075	0	0	0	97,117,215
0	216,822	0	40,000	47,029	0	0	0	3,806,622	124,258	0	10,064,023	0	0	0	7,508,761
0	923,426	0	93,175	51,366	0	0	0	8,940,401	831,213	0	13,447,009	0	0	0	16,489,112
554,816	1,492,177	0	50,000	136,130	81,903	0	1,560,807	5,616,052	1,336,161	0	38,536,914	0	0	0	40,894,923
510,399	11,221,818	0	0	978,870	4,005,658	0	1,481,818	899,940	682,731	0	18,262,225	0	0	0	64,140,697
0	694,514	0	61,111	31,066	0	0	0	282,449	16,514	0	1,041,211	0	0	0	78,072,128
55,712	428,919	0	19,128	73,677	0	0	0	442,456	60,403	0	1,239,405	0	0	0	7,570,286
0	95,402	0	10,312	79	0	0	0	375,000	17,173	0	0	0	0	0	2,003,231
0	113,989	0	15,000	25,199	0	0	0	248,160	21,668	0	0	0	0	0	2,955,426
0	243,829	0	8,562	2,436	0	0	0	160,079	0	0	0	0	0	0	867,871
0	132,518	0	0	0	0	0	0	1,42,628	12,018	0	0	0	0	0	193,266
0	76,271	0	200,024	14,418	0	0	0	1,003,816	0	0	0	0	0	0	1,156,927
0	290,268	0	129,913	0	0	0	0	158,793	10,798	0	998,251	0	0	0	736,470
0	269,757	0	60,872	5,559	0	0	0	449,416	11,671	0	183,746	0	0	0	3,044,035
0	278,128	0	148,875	5,559	0	0	0	788,390	122,192	0	280,871	0	0	0	2,483,934
0	280,093	0	148,875	10,865	0	0	0	103,088	26,335	0	486,218	0	0	0	2,463,994
0	120,745	0	5,523	21,174	0	0	0	192,699	17,574	0	0	0	0	0	3,487,239
0	62,180	0	13,367	0	0	0	0	1,189,350	845,048	0	0	0	0	0	657,211
0	1,296,168	0	0	0	0	0	0	477,452	102,932	0	624,716	0	0	0	1,059,275
0	244,314	0	155,979	3,000	0	0	0	2,400,000	291,133	0	3,176,374	0	0	0	2,533,361
0	1,907,557	0	156,106	375,575	0	0	0	400,890	178,074	0	1,848,805	0	0	1,139,536	16,490,509
0	342,055	0	69,905	0	0	0	0	266,000	72,996	0	2,252,808	0	0	0	4,120,749
0	186,379	0	13,422	15,216	0	0	0	1,419,767	168,461	0	2,211,399	0	0	0	2,930,180
0	212,320	0	30,000	1,809	0	0	0	276,872	0	0	483,524	0	0	0	10,317,798
0	18,347	0	0	0	0	0	0	128,587	8,491	0	0	0	0	0	1,676,547
0	204,467	0	211,922	1,487	0	0	0	81,923	0	0	0	0	0	0	475,561
16,020	335,589	0	0	36,230	0	0	0	299,872	30,516	0	206,204	0	0	0	1,349,967
0	274,281	0	11,407	11,407	0	0	0	736,742	146,870	0	935,491	0	0	0	3,174,828
0	244,060	0	0	0	0	0	0	200,009	37,528	0	0	0	0	0	4,245,475
0	173,644	0	329	6,043	0	0	0	136,423	24,785	0	0	0	0	0	1,197,881
0	152,387	0	49,505	136	0	0	0	179,903	6,480	0	0	0	0	0	334,424
228,839	1,628,966	0	109,327	68,695	0	0	0	3,245,748	370,514	0	616,792	0	0	493,416	811,284
11,484	214,830	0	25,000	0	0	0	0	181,969	43,334	0	2,829,629	0	0	0	1,800,513
0	259,049	0	17,408	0	0	0	0	285,803	41,853	0	193,554	0	0	0	12,567,945
0	294,707	0	12,408	0	0	0	0	150,505	14,895	0	406,528	0	0	0	1,300,028
0	370,397	0	1,411	1,173	0	0	0	216,849	0	0	674,254	0	0	0	1,601,455
0	259,828	0	44,000	0	0	0	0	216,849	22,971	0	204,510	0	0	0	1,590,968
0	461,927	0	0	4,371	0	0	0	216,849	146,810	0	112,170	0	0	0	1,585,550
41,867	146,061	0	20,283	5,083	0	0	0	216,849	146,810	0	190,840	0	0	0	1,539,999
0	126,071	0	30,437	5,253	0	0	0	207,512	0	0	360,818	0	0	0	1,812,901
40,954	1,007,975	0	149,600	73,142	0	0	0	731,142	0	0	209,013	0	0	0	2,335,474
0	1,132,421	0	0	72,835	0	0	0	567,646	370,769	0	1,721,890	0	0	0	1,353,366
1,472	199,799	0	31,141	8,654	0	0	0	257,699	4,175	0	1,072,155	0	0	890,303	5,561,520
0	0	0	0	0	0	0	0	0	0	0	347,588	0	0	0	8,200,246
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,417,847

Processed 10/25/2010

Rev 11/11/2010 incl CRRs for USD CH

USD Name	County Name	General Fund - Cash Bal.	7/1/2010 Federal Funds - Cash Bal.	7/1/2010 Supp. General - Cash Bal.	7/1/2010 Adult Education - Cash Bal.	7/1/2010 At Risk (Yr Old) - Cash Bal.	7/1/2010 At Risk (K-12) - Cash Bal.	7/1/2010 Bilingual - Cash Bal.	7/1/2010 Virtual Ed. - Cash Bal.	7/1/2010 Capital Outlay - Cash Bal.	7/1/2010 Driver Training - Cash Bal.	7/1/2010 Declining Enroll - Cash Bal.	7/1/2010 Extra Sch. - Cash Bal.	7/1/2010 Food Service - Cash Bal.	7/1/2010 Prof. Develop. - Cash Bal.	7/1/2010 PAT - Cash Bal.
D0423 MOUNDRIDGE	MCPHERSON	0	0	80,280	0	0	0	0	0	0	0	0	0	0	0	0
D0448 INMAN	MCPHERSON	0	0	52,099	0	0	0	0	0	0	0	0	0	0	0	0
D0225 LOWELL	MIAMI	1	0	27,197	0	0	0	0	0	0	0	0	0	0	0	0
D0226 MEAD	MIAMI	0	16,500	206,179	0	0	0	0	0	0	0	0	0	0	0	0
D0467 OSWATOMIE	MIAMI	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
D0468 PAOLA	MIAMI	0	0	106,864	0	0	0	0	0	0	0	0	0	0	0	0
D0416 LOUISBURG	MIAMI	0	0	86,313	0	0	0	0	0	0	0	0	0	0	0	0
D0272 WAONONIA	MITCHELL	1,161	0	21,540	0	0	0	0	0	0	0	0	0	0	0	0
D0273 RHOIT	MITCHELL	0	19,492	104,054	0	0	0	0	0	0	0	0	0	0	0	0
D0436 CANBY VALLEY	MONTGOMERY	0	8,143	52,199	0	0	0	0	0	0	0	0	0	0	0	0
D0445 COFFEYVILLE	MONTGOMERY	0	106,553	1,784,765	0	0	0	0	0	0	0	0	0	0	0	0
D0446 INDEPENDENCE	MONTGOMERY	28	244,240	147,785	0	0	0	0	0	0	0	0	0	0	0	0
D0447 CHERRYVALE	MONTGOMERY	0	61,319	18,612	0	0	0	0	0	0	0	0	0	0	0	0
D0417 MORRIS COUNTY	MORRIS	0	949	9,191	0	0	0	0	0	0	0	0	0	0	0	0
D0217 ROLLA	MORTON	18,235	10,469	66,660	0	0	0	0	0	0	0	0	0	0	0	0
D0218 ELKHART	MORTON	9,739	384	48,835	0	0	0	0	0	0	0	0	0	0	0	0
D0213 PHARIS HILLS	NEMAH	0	0	56,913	0	0	0	0	0	0	0	0	0	0	0	0
D0412 NEMAH VALLEY S	NEMAH	0	101	5,297	0	0	0	0	0	0	0	0	0	0	0	0
D0451 R & B	NEMAH	0	0	11,012	0	0	0	0	0	0	0	0	0	0	0	0
D0411 FRIE	NEOSHO	927	3,291	99,636	0	0	0	0	0	0	0	0	0	0	0	0
D0413 CHAMUTE PUBLIC	NEOSHO	1,291	1,591	108,353	0	0	0	0	0	0	0	0	0	0	0	0
D0106 WESTERN PLAINS	NEOSHO	22,838	0	25,002	0	0	0	0	0	0	0	0	0	0	0	0
D0301 NESS CITY	NEOSHO	3,300	0	171,513	0	0	0	0	0	0	0	0	0	0	0	0
D0301 NESS CITY	NEOSHO	0	0	64,941	0	0	0	0	0	0	0	0	0	0	0	0
D0211 NORTON COMMUNIT	NORTON	5,408	16,737	11,709	0	0	0	0	0	0	0	0	0	0	0	0
D0212 NORTON VALLEY	NORTON	0	822	10,041	0	0	0	0	0	0	0	0	0	0	0	0
D0420 OSAGE CITY	OSAGE	0	15,556	0	0	0	0	0	0	0	0	0	0	0	0	0
D0421 LYNGON	OSAGE	0	5,061	6,243	0	0	0	0	0	0	0	0	0	0	0	0
D0434 SANTA FE TRAIL	OSAGE	0	0	30,553	0	0	0	0	0	0	0	0	0	0	0	0
D0454 BURLINGAME	OSAGE	0	0	17,322	0	0	0	0	0	0	0	0	0	0	0	0
D0456 MIAMI DES CYON	OSAGE	0	0	40,179	0	0	0	0	0	0	0	0	0	0	0	0
D0392 OSBORNE COUNTY	OSBORNE	0	0	36,778	0	0	0	0	0	0	0	0	0	0	0	0
D0239 NORTH OTTAWA CO	OTTAWA	0	0	24,514	0	0	0	0	0	0	0	0	0	0	0	0
D0240 TWIN VALLEY	OTTAWA	0	0	185,727	0	0	0	0	0	0	0	0	0	0	0	0
D0495 FT LARNED	PAWNEE	20,295	15,784	43,103	0	0	0	0	0	0	0	0	0	0	0	0
D0496 PAWNEE HEIGHTS	PAWNEE	10,745	20,504	41,437	0	0	0	0	0	0	0	0	0	0	0	0
D0110 THUNDER RIDGE S	PHILLIPS	0	0	85,522	0	0	0	0	0	0	0	0	0	0	0	0
D0325 PHILLIPSBURG	PHILLIPS	0	0	20,183	0	0	0	0	0	0	0	0	0	0	0	0
D0326 LOGAN	PHILLIPS	4,997	37,680	70,436	0	0	0	0	0	0	0	0	0	0	0	0
D0320 WANGO	POTTAWATOMIE	3,532	3,887	80,936	0	0	0	0	0	0	0	0	0	0	0	0
D0321 RAW VALLEY	POTTAWATOMIE	24	0	25,546	0	0	0	0	0	0	0	0	0	0	0	0
D0322 ONAGA-HAVENSVIL	POTTAWATOMIE	0	3,337	50,620	0	0	0	0	0	0	0	0	0	0	0	0
D0323 ROCK CREEK	POTTAWATOMIE	71	0	144,883	0	0	0	0	0	0	0	0	0	0	0	0
D0382 PRATT	PRATT	12,026	1,906	77,772	0	0	0	0	0	0	0	0	0	0	0	0
D0438 SKYLINE SCHOOLS	PRATT	0	1,361	235	0	0	0	0	0	0	0	0	0	0	0	0
D0105 RAWLINS COUNTY	RAWLINS	0	0	281,197	0	0	0	0	0	0	0	0	0	0	0	0
D0308 HUTCHINSON PUBL	RENO	0	265,045	106,135	0	0	0	0	0	0	0	0	0	0	0	0
D0309 NICKERSON	RENO	0	95,802	106,135	0	0	0	0	0	0	0	0	0	0	0	0
D0310 FAIRFIELD	RENO	2,129	0	10,566	0	0	0	0	0	0	0	0	0	0	0	0
11 PRETTY PRAIRIE	RENO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 HAVEN PUBLIC SC	RENO	0	4,207	78,600	0	0	0	0	0	0	0	0	0	0	0	0
D0109 REPUBLIC COUNTY	REPUBLIC	12,837	86,035	146,461	0	0	0	0	0	0	0	0	0	0	0	0
D0426 PIKE VALLEY	REPUBLIC	90	0	13,057	0	0	0	0	0	0	0	0	0	0	0	0
D0276 STERLING	RICE	0	1,229	10,025	0	0	0	0	0	0	0	0	0	0	0	0
D0401 CHASE	RICE	0	0	10,118	0	0	0	0	0	0	0	0	0	0	0	0

Processed 10/25/2010
Rev 11/1/2010 incl C006 for USD CB

USD Name	County Name	7/1/2010 Summer Sch Cash Bal.	7/1/2010 Special Ed. Cash Bal.	7/1/2010 Cost of Living Cash Bal.	7/1/2010 Voc. Ed. Cash Bal.	7/1/2010 Gifts/Grants Cash Bal.	7/1/2010 Special Liability Cash Bal.	7/1/2010 School Retire. Cash Bal.	7/1/2010 Special Reserve Cash Bal.	7/1/2010 Contingency Res. Cash Bal.	7/1/2010 Textbook Cash Bal.	7/1/2010 Tuition Remb. Cash Bal.	7/1/2010 Bldg #1 Cash Bal.	7/1/2010 Bldg #2 Cash Bal.	7/1/2010 No Fund Warrants Cash Bal.	7/1/2010 Spec Coop Cash Bal.	7/1/2010 Total USD Cash Balance
ACQUINIDGE		0	171,720	0	0	26,419	0	0	0	0	14,186	0	403,251	0	0	0	1,332,581
ADAMS	MCPHERSON	0	171,090	0	0	0	0	0	0	0	126,091	0	400,501	0	0	0	1,222,500
ADAMS	MIAMI	0	16,660	0	0	1,173	0	0	0	0	12,816	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	190,129	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	1,991,693	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	573,925	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	463,948	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	80,998	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	210,243	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	476,698	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	460,196	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	801,265	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	151,113	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	54,656	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	351,916	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	114,902	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	309,468	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	507,108	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	242,916	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	66,553	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	199,965	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	751,739	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	180,086	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	193,075	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	595,797	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	19,644	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	6,025	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	2,259,966	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	200,714	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	510,995	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	183,052	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	451,332	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	242,674	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	408,767	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	206,515	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	452,324	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	79,795	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	476,026	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	435,158	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	210,131	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	56,195	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	500,578	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	373,181	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	148,777	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	195,300	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	3,327,687	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	189,461	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	181,237	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	721,213	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	379,399	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	199,997	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	89,975	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507
ADAMS	MIAMI	0	152,422	0	0	0	0	0	0	0	15,000	0	27,864	0	0	0	1,099,507

1/1/2010 MAJOR LEGISLATIVE BUDGET BALANCE HISTORY

Processed 10/25/2010 Rev 11/1/2010 Incl C066 for USD CR															
USD Name	County Name	7/1/2010 Summer Sch Cash Bal.	7/1/2010 Special Ed. Cash Bal.	7/1/2010 Cost of Living Cash Bal.	7/1/2010 Voc. Ed. Cash Bal.	7/1/2010 Gifts/Grants Cash Bal.	7/1/2010 Special Reserve Cash Bal.	7/1/2010 School Retire. Cash Bal.	7/1/2010 Special Liability Cash Bal.	7/1/2010 Contingency Res. Cash Bal.	7/1/2010 Textbook Cash Bal.	7/1/2010 Tuition Reimb. Cash Bal.	7/1/2010 No Fund Warrants Cash Bal.	7/1/2010 Spec Coop Cash Bal.	7/1/2010 Total USD Cash Balance
D0378 JONES	RICE	17,981	507,347	0	16,741	2,452	0	0	0	6,267,253	55	0	0	0	1,887,882
D0379 JITTLE RIVER	RICE	0	98,210	0	15,290	0	0	0	0	102,614	1,541	0	0	0	784,569
D0383 RILEY COUNTY	RILEY	0	221,005	0	106,742	1,016,940	0	0	0	253,282	0	0	0	0	1,610,999
D0384 MANHATTAN	RILEY	55,504	1,115,972	0	47,515	0	0	0	0	2,611,983	277,613	0	0	0	17,160,471
D0269 PALCO	ROOKS	0	52,514	0	255	0	0	0	0	211,268	23,151	0	0	0	728,827
D0270 PLAINVILLE	ROOKS	23,974	74,306	0	49,546	12,731	0	0	0	177,247	15,000	0	0	0	1,044,387
D0271 STROCKTON	ROOKS	0	126,816	0	0	0	0	0	0	270,529	48,146	0	0	0	1,701,688
D0195 LACROSSE	RUSH	18,793	90,160	0	95,792	0	0	0	0	152,287	15,863	0	0	0	1,165,904
D0403 OTIS BISON	RUSH	0	504,945	0	92,500	7,893	0	0	0	269,500	101,742	0	0	0	1,701,688
D0399 PARADIST	RUSSELL	0	200,808	0	45,000	115,114	0	0	0	195,000	11,211	0	0	0	1,796,869
D0305 SALINA	RUSSELL	0	511,208	0	0	0	0	0	0	630,967	104,195	0	0	0	967,314
D0306 SOUTHEAST OF SA	SALINE	0	3,990,490	0	0	0	0	0	0	4,702,984	6,718,14	0	0	0	558,462
D0307 ILL SAINE	SALINE	0	282,411	0	200,480	3,216	0	0	0	375,144	77,477	0	0	0	2,819,761
D0486 SCOTT COUNTY	SCOTT	0	158,437	0	20,558	131	0	0	0	544,482	47,219	0	0	0	1,842,312
D0259 WICHITA	SIDGOWICK	147,214	12,111,471	0	296,078	4,274,706	0	0	2,184,699	16,477,282	10,304,913	0	0	0	2,176,834
D0261 DERBY	SIDGOWICK	21,956	1,102,207	0	74,422	70,786	0	0	0	2,453,026	152,417	0	0	0	2,995,669
D0262 VALLEY CENTER P	SIDGOWICK	36,007	530,405	0	510,488	7,265	0	0	0	3,026,592	888,510	0	0	0	171,370,126
D0763 MULVANE	SIDGOWICK	0	1,340,176	0	372	1,816	0	0	0	1,406,491	266,010	0	0	0	13,126,104
D0265 GODDARD	SIDGOWICK	0	500,000	0	100,000	7,265	0	0	0	773,235	250,000	0	0	0	1,836,498
D0266 MAIZE	SIDGOWICK	0	1,396,418	0	110,249	68,236	0	0	0	1,951,873	170,367	0	0	0	15,562,087
D0267 REINWICK	SIDGOWICK	0	2,300,000	0	100,000	5,563,514	0	0	0	1,951,873	170,367	0	0	0	7,346,370
D0268 CHERNEY	SIDGOWICK	954	50,649	0	1,071	11,537	0	0	0	2,500,796	362,019	0	0	0	5,871,898
D0497 LIBERAL	SIDGOWICK	0	261,518	0	0	11,130	0	0	0	96,000	178,453	0	0	0	4,698,845
D0483 KISMET PLAINS	STEWART	0	1,742,428	0	0	88,845	0	0	0	523,325	28,738	0	0	0	14,700,614
D0345 SEAMAN	STEWART	0	882,026	0	0	0	0	0	0	2,000,000	567,005	0	0	0	23,420,547
D0372 SILVER LAKE	SHAWNEE	12,967	2,015,498	0	0	0	0	0	0	697,622	213,972	0	0	0	3,881,018
D0337 AUBURN WASHBURN	SHAWNEE	0	298,113	0	40,003	0	0	0	0	367,972	2,808	0	0	0	2,337,375
L0450 SHAWNEE HEIGHTS	SHAWNEE	35,236	3,814,604	0	3,731	75,957	0	0	0	2,000,000	2,370,231	0	0	0	846,360
L0501 TOPEKA PUBLIC S	SHAWNEE	0	1,402,539	0	260,841	15,644	0	0	0	1,498,195	846,360	0	0	0	1,861,174
D0412 HOPE COMMUNITY	SHAWNEE	127,639	5,600,776	0	204,975	1,221,959	0	0	0	4,638,263	381,088	0	0	0	3,341,597
D0332 GOODLAND	SHERMAN	0	204,975	0	40,574	7,022	0	0	0	99,786	72,135	0	0	0	1,956,070
D0337 SMITH CENTER	SMITH	0	588,007	0	42,937	0	0	0	0	350,107	0	0	0	0	3,786,335
D0349 STAFFORD	STAFFORD	0	155,614	0	29,105	0	0	0	0	325,000	24,140	0	0	0	2,011,725
D0350 ST JOHN HUDSON	STAFFORD	0	478,265	0	362,070	4,314	0	0	0	179,550	63,492	0	0	0	6,751,469
D0351 MACKSVILLE	STAFFORD	0	88,814	0	53,100	0	0	0	0	282,645	67,110	0	0	0	2,011,725
D0452 STANTON COUNTY	STANTON	0	179,653	0	0	0	0	0	0	265,659	75,480	0	0	0	2,783,928
D0209 MOSCOW PUBLIC S	STEVENS	0	289,435	0	38,802	930	0	0	0	386,892	0	0	0	0	1,470,316
D0210 HUGOTON PUBLIC	STEVENS	0	90,969	0	0	0	0	0	0	194,181	0	0	0	0	1,560,298
D0353 WELINGTON	SUMNER	0	325,274	0	0	67,224	0	0	0	523,028	1,612	0	0	0	1,237,256
D0356 CORWAY SPRINGS	SUMNER	0	382,403	0	0	41,604	0	0	0	17,007	42,159	0	0	0	1,301,771
D0357 BELLE PLAINE	SUMNER	0	244,544	0	0	0	0	0	0	440,484	28,925	0	0	0	743,476
D0358 OXFORD	SUMNER	0	81,152	0	21,207	671	0	0	0	62,195	21,662	0	0	0	416,150
D0159 ARGONIA PUBLIC	SUNNER	0	179,425	0	17,899	1,266	0	0	0	179,550	80,569	0	0	0	2,245,364
D0360 CALDWELL	SUNNER	0	249,971	0	0	15,909	0	0	0	110,000	34,411	0	0	0	1,187,403
D0369 SOUTH HAVEN	SUNNER	0	115,545	0	3,672	950	0	0	0	228,756	4,413	0	0	0	740,813
D0370 BREWSTER	SUNNER	0	116,594	0	80,765	19,523	0	0	0	96,403	9,664	0	0	0	1,026,070
D0371 COLBY PUBLIC SC	THOMAS	0	348,056	0	0	0	0	0	0	109,384	15,059	0	0	0	1,184,829
D0308 GOLDEN PLAINS	THOMAS	0	115,000	0	4,810	15,846	0	0	0	510,367	23,161	0	0	0	1,026,070
D0329 WARENEE	THOMAS	16,922	120,890	0	9,497	15,846	0	0	0	186,354	7,371	0	0	0	412,011
D0330 MILL CREEK VALL	TREGO	0	623,347	0	0	1,553	0	0	0	84,950	3,094	0	0	0	738,956
D0330 MISSION VALLEY	WABANUSSEE	0	1,040,656	0	180,992	1,553	0	0	0	222,177	28,523	0	0	0	2,433,880
										440,328	36,895	0	0	0	1,730,411
										377,881	28,523	0	0	0	2,643,548
										440,328	36,895	0	0	0	3,944,819

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Processed 10/25/2010 New 11/3/2010 incl C066 for USD CB	USD Name	County Name	7/1/2010 General Fund Cash Bal.	7/1/2010 Federal Funds Cash Bal.	7/1/2010 Supp. General Cash Bal.	7/1/2010 Adult Education Cash Bal.	7/1/2010 At Risk (4yr Old) Cash Bal.	7/1/2010 At Risk (K-12) Cash Bal.	7/1/2010 Bilingual Cash Bal.	7/1/2010 Virtual Ed. Cash Bal.	7/1/2010 Capital Outlay Cash Bal.	7/1/2010 Driver Training Cash Bal.	7/1/2010 Declining Enroll. Cash Bal.	7/1/2010 Extra Sch. Cash Bal.	7/1/2010 Food Service Cash Bal.	7/1/2010 Prof. Develop. Cash Bal.	7/1/2010 PAT Cash Bal.
00041	WALLACE COUNTY	WALLACE	0	7,791	4,136	0	0	0	0	0	42,648	10,149	0	0	44,765	3,000	28
D0242	WESKAN	WALLACE	0	814	5,895	0	0	0	630	0	136,691	18,432	0	0	28,242	213	0
D0108	WASHINGTON CO S	WASHINGTON	0	8,945	32,288	0	0	0	0	0	1,701,610	40,357	0	0	31,370	28,313	0
D0223	BARNES	WASHINGTON	0	0	66,706	0	0	0	0	0	431,462	29,283	0	0	68,617	37,219	10,834
D0224	CLIFTON-CLYDE	WICHITA	0	0	24,198	0	41,090	0	0	0	561,165	18,598	0	0	52,659	3,077	0
D0467	LEDIT	WILSON	0	31,776	59,336	0	35,000	244,000	11,936	0	1,639,607	9,386	0	0	49,990	16,170	0
D0387	ALTOONA-MIDWAY	WILSON	46	8,520	99,095	0	78,634	94,805	0	0	727,310	5,794	0	0	36,273	22,975	0
D0461	NEODESHA	WILSON	24	101	39	0	13,354	175,001	0	0	960,601	36,244	0	0	111,403	5,570	300
D0464	FREDONIA	WOODSON	13,544	29,872	17,992	0	100	2,862	0	0	200,594	0	0	0	173,803	40,573	7,200
D0356	WOODSON	WOODSON	2,076	-18,762	29,999	0	30,022	212,977	61,021	0	3,157,445	15,960	0	0	695,995	9,100	30,402
D0202	TURNER-KANSAS C	WYANDOTTE	0	70,562	187,442	0	0	2,077	31,944	0	3,234,369	0	0	0	207,006	57,660	0
D0204	PIPER-KANSAS CI	WYANDOTTE	0	0	475,463	0	0	0	0	0	3,4013,241	100,000	0	0	430,994	0	0
D0204	BONNER SPRINGS	WYANDOTTE	801	0	254,006	0	0	0	0	0	0	0	0	0	0	0	0
D0500	KANSAS CITY	WYANDOTTE	0	1,664,533	3,542,626	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL			598,170	1,067,258	43,091,299	1,337,066	3,651,510	28,565,679	5,832,170	2,112,120	429,794,605	7,566,645	0	2,385,785	46,082,491	15,165,095	2,516,827

7-12

Process 10/25/2010 Rev 11/3/2010 incl C066 for USD CB		7/1/2010 Summer Sch. Cash Bal.	7/1/2010 Special Ed. Cash Bal.	7/1/2010 Cost of Living Cash Bal.	7/1/2010 Voc. Ed. Cash Bal.	7/1/2010 Gifts/Grants Cash Bal.	7/1/2010 Special Liability Cash Bal.	7/1/2010 School Retire. Cash Bal.	7/1/2010 Special Reserve Cash Bal.	7/1/2010 Contingency Res. Cash Bal.	7/1/2010 Textbook Cash Bal.	7/1/2010 Tuition Reimb. Cash Bal.	7/1/2010 B&I #1 Cash Bal.	7/1/2010 B&I #2 Cash Bal.	7/1/2010 No Fund Warrants Cash Bal.	7/1/2010 Speed Coop Cash Bal.	7/1/2010 Total USD Cash Balance
USD Name	County Name	29	30	33	34	35	42	44	47	53	55	57	62	63	66	78	
EX212 WALLACE COUNTY	WALLACE	0	155,660	0	0	0	0	0	0	195,719	0	0	0	0	0	0	1,900,334
EX218 WESKAW	WESKAW	0	66,331	0	0	1,612	0	0	0	105,000	14,412	0	0	0	0	0	359,850
EX223 WASHINGTON CO.S	WASHINGTON	0	339,658	0	0	0	0	0	0	235,469	100,371	0	0	0	0	0	2,749,928
EX224 BARNES	WASHINGTON	0	154,862	0	0	15,319	0	0	0	173,267	52,261	0	0	0	0	0	1,307,616
EX227 CLIFTON-CLYDE	WASHINGTON	0	187,140	0	118,172	6,741	0	0	0	205,350	31,207	0	0	0	0	0	1,497,162
EX267 LEOTTI	WICHITA	0	248,747	0	0	4,551	0	0	146,612	373,780	138,468	0	0	0	0	0	3,257,466
EX387 ALTOONA-MIDWAY	WILSON	0	217,796	0	93,577	11,016	0	0	0	217,843	0	0	0	0	0	0	1,657,288
EX461 NEEDSHA	WILSON	0	89,481	0	4,515	0	0	0	0	270,390	0	0	0	0	0	0	1,685,287
EX484 FREDONIA	WILSON	0	695,082	0	104,062	32,149	0	0	0	592,680	145,422	0	0	0	0	0	2,958,793
EX766 WOODSON	WOODSON	0	59,114	0	1,044	0	0	0	0	60,011	166,718	0	0	0	0	0	420,449
EX702 TURNER KANSAS C	WYANDOTTE	0	741,617	0	83,300	0	0	0	0	1,198,351	36,618	0	0	0	0	0	10,451,100
EX701 PIPER KANSAS CI	WYANDOTTE	95,450	1,129,634	0	245,342	1,471,000	0	0	0	542,798	0	0	0	0	0	0	8,494,014
EX704 BONNER SPRINGS	WYANDOTTE	147	0	0	0	5,779	0	0	0	501,089	0	0	0	0	0	0	6,943,159
EX500 KANSAS CITY	WYANDOTTE	100,000	8,500,000	0	0	3,555,004	0	440,206	9,070,789	8,550,221	124,282	0	0	0	0	0	90,484,988
TOTAL		5,099,631	181,078,898	0	15,771,083	24,022,841	7,230,810	440,206	102,361,475	193,905,056	50,526,500	11,349	449,486,614	12,355,705	42,902	35,121,588	1,567,395,703

Approved: 3-21-11
Date

MINUTES OF THE HOUSE EDUCATION BUDGET COMMITTEE

The meeting was called to order by Chairwoman Lana Gordon at 3:30 pm on , March 7, 2011 in Room 159-S of the Capitol.

All members were present except:
Brenda Landwehr - excused
Valdenia Winn - excused

Committee staff present:
Jason Long, Revisor, Office of the Revisor of Statutes
Reagan Cussimano, Fiscal Analyst, KLRD
Bernadine Lloyd, Committee Assistant

Conferees appearing before the Committee:
Robert Vancrum, Government Affairs Specialist
Gary George, Asst. Superintendent, Olathe Public Schools
Jacqueline Johnson, Director, Private Postsecondary Education
Jeremy Cooper, Director, Pinnacle Career Institute, Lawrence, Ks.
Robert Otto, Director, Kansas College of Nursing
Irene Navaraes, Court Reporting, Institute of KC.
Sherry C. Diel, Director, Ks. Real Estate Commission

Others attending:
See attached list.

Hearings on:
SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles.
SB 41 - Private and out of state postsecondary educational institution act; fees.

Jason Long, Revisor, gave a short synopsis of the bills.

Dale Dennis, Commissioner of Education, gave a brief clarification on SB 21.

Proponents of SB 21:

Robert Vancrum, Government Affairs Specialist, submitted and presented testimony that this bill merely authorizes the use of the tax revenue already raised by an authorized levy within said districts. 
(Attachment 1)

Gary George, Asst. Superintendent, Olathe Public Schools, submitted and presented testimony that this bill is a technical correction to an existing statute (K.S.A. 72-6441) which allows districts to levy a property tax for the difference in what we receive in new facility weighting and the amount required to open the facility. (Attachment 2) 

Proponents of SB 41:

Jacqueline Johnson, Director, Private Post secondary Education, submitted and presented testimony that this legislation helps to ensure that Kansas students receive a quality education from this sector by providing the resources necessary to enhance the Division's capacity for due diligence in order to protect consumers. Further, the Private postsecondary division has received widespread support from this sector in advocating for passage of this legislation. (Attachment 3)

Irene Navaraes, Court Reporting, Institute of KC, submitted and presented testimony about private postsecondary schools in Kansas that would benefit from this legislation. One of the provisions specifically is to lower the minimum fees charged to smaller schools in Kansas so we are better able to thrive in this challenging economy. (Attachment 4)

Jeremy Cooper, Director, Pinnacle Career Institute, Lawrence, Ks, submitted and presented testimony that in order for the Board of Regents to carry out its statutory regulatory responsibilities the bill makes permanent the categories and fee levels established by the 2010 Legislature that the Board of Regents charges to private and out-of-state postsecondary educational institutions. (Attachment 5)

Sherry C. Diel, Director, Ks. Real Estate Commission, submitted and presented testimony that the Commission supports a statute whereby the KBOR can set fees by regulation for approval as private and out of state postsecondary institutions at reasonable rates taking into consideration the size of enrollment for small schools that provide curriculum for professional licensing agencies. (Attachment 6)

A question and answer session followed each presentation.

The next meeting is scheduled for March 8, 2011, in 159-S.

The meeting was adjourned at 4:20 pm.

Testimony to
House Education Budget Committee
on SB 21
Robert J. Vancrum, Government Affairs Specialist for
Blue Valley USD #229
March 7, 2011

Chairman Gordon and other Honorable Representatives:

Currently tax revenue on motor vehicles is collected for the ancillary new facilities fund, cost of living fund, and declining enrollment fund, and it is returned to the districts who levied the tax as per a recent AG opinion but those districts do not have the authority to use or spend these funds.

The tax revenue raised from just this portion of these three levies merely goes into a fund and cannot currently be used to lower the mill levy. This bill merely authorizes the use of the tax revenue already raised by an authorized levy within said districts.

This does not give these districts additional spending authority. There is also no fiscal note to the state.

I would be happy to stand for questions.



February 3, 2011

TO: Representative Lana Gordon, Chair, and Members of the House Education Budget Committee on

FROM: Gary George, Ed.D., Assistant Superintendent of Schools
Olathe Public Schools

SUBJECT: Senate Bill 21, Tax Levies on Motor and Recreational Vehicles

I am present today to seek your support of Senate Bill 21. This bill is a technical correction to an existing statute; K.S.A. 72-6441. This statute allows districts to levy a property tax for the difference in what we receive in new facility weighting and the amount required to open the facility. When the tax amount is identified, the county applies the tax to real estate and, as a by-product, to motor and recreational vehicles, producing excess revenue beyond what the Court of Tax Appeals has authorized. The excess revenue was remitted to the state.

An attorney general's opinion indicated that existing statutes make it clear that motor vehicles were taxed in a different way. This now brings us to Senate Bill 21. Senate Bill 21 helps clarify that the state board shall include any moneys which have been apportioned to the ancillary facilities fund of the district from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-5118 and amendments. The two statutes define motor vehicle and recreational vehicle.

There are several things to keep in mind about this requested change. It only impacts three funds:

- Ancillary facility weighting
- Cost of Living
- Declining enrollment

The change does not cost the state any money. The change does not take any money from other districts in the state. Only a very small number of districts will be impacted by this change. For the districts impacted, the mill levy for these funds will decline slightly.

Your support of this bill would be very much appreciated.

Thank you.

House Education Budget Committee
Date: March 7, 2011
Attachment #: 2

Approved: 3-21-11
Date

MINUTES OF THE EDUCATION BUDGET COMMITTEE

The meeting was called to order by Chairwoman Lana Gordon at 3:30 pm on March 9, 2011, in Room 159-S of the Capitol.

All members were present:

Committee staff present:

Reagan Cussimano, Fiscal Analyst, KLRD
Audrey Dunkel, Fiscal Analyst, KLRD
Eunice Peters, Revisor, Office of Revisor of Statutes
Bernadine Lloyd, Committee Assistant

Conferees appearing before the Committee:

Dr. Robert Clark, Vice Chancellor, University of Kansas
Dr. Andy Tompkins, President & CEO, Kansas Board of Regents
Sen. Terrie Huntington

Others attending:

See attached list.

Hearing on:

SB 28 - Johnson county education research triangle authority; interest earnings on fund.

Eunice Peters, Revisor, Office of Revisor of Statutes, presented a short synopsis of the bill.

Proponents:

Robert M. Clark, Vice Chancellor, University of Kansas submitted and presented testimony that this bill amends current law to provide that interest be credited to three funds that were created in FY 2010 to accept deposits of the Johnson County Education Research Triangle Sales Tax funds: the Johnson County Education Research Triangle Fund of Kansas State University, the Johnson County Education Research Triangle fund of the University of Kansas Edwards Campus, and the Johnson County Education Research Triangle Fund of the University of Kansas Medical Center. Interest would be credited to these funds at the net earnings rate for the pooled money investment portfolio for the preceding month. (Attachment 1)

Dr. Andy Tompkins, President & CEO, Kansas Board of Regents, submitted testimony that this legislation would amend statutes to enable the University of Kansas Edwards Campus, Johnson County location of Kansas State University, and the Johnson County location of the University of Kansas Medical Center to retain the earned interest on revenue raised by the Johnson County Education Research Triangle Authority (JCERTA) sales tax during the period of time those revenues are on deposit in the State Treasury for the benefit of those programs. Current statute does not specify what is to be done with the interest earned on JCERTA funds during this period. He also provides the Fiscal Note for the bill by Legislative Educational Planning Committee. (Attachment 2)

Senator Terrie Huntington submitted testimony to support the Kansas Board of Regents efforts to return interest income derived from Johnson County sales tax dollars to the Authority. (Attachment 3)

Action on:

HB 2360 - School districts; uniform chart of accounts.

Chairwoman Lana Gordon presented a balloon amendment to the bill. (Attachment 4)

A motion was made by Rep. Aurand to adopt the balloon amendment. It was seconded by Rep. Winn and passed by voice vote.

A motion was made by Rep. Aurand to pass the bill out as amended. It was seconded by Rep. Winn and passed by voice vote.

Action on:

SB 41 - Private and out of state postsecondary educational institution act; fees.

A motion was made by Rep. Feuerborn in favor of passing this bill out of Committee. It was seconded by Rep. Winn.

A motion was made by Rep. Aurand to amend the bill to sunset it to July 1, 2015. It was seconded by Rep. Spalding and passed by voice vote.

A motion was made by Rep. Feuerborn to accept the bill as amended. It was seconded by Rep. Winn and passed by voice vote.

Action on:

SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles.

A motion was made by Rep. Spalding for favorable passage. It was seconded by Rep. Arpke and passed by voice vote.

The next meeting is scheduled for March 14, 2011, in 159-S.

The meeting adjourned 4:25 pm.

HOUSE BILL No. 2360

By Committee on Appropriations

2-18

Balloon Amendments

Prepared by: Jason B. Long

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1 AN ACT concerning school districts; enacting the Kansas uniform
2 financial accounting and reporting act; amending K.S.A. 2010 Supp.
3 72-8254 and repealing the existing section.
4

5 Be it enacted by the Legislature of the State of Kansas:

6 Section 1. K.S.A. 2010 Supp. 72-8254 is hereby amended to read as
7 follows: 72-8254. In order to achieve uniform reporting of expenditures
8 by school districts in school district budgets, districts shall report
9 expenditures in the manner required by the state board.

10 (a) This section shall be known and may be cited as the Kansas
11 uniform financial accounting and reporting act.

12 (b) As used in this section:

13 (1) "Reporting system" means the uniform reporting system,
14 including a uniform chart of accounts, developed by the state board as
15 required by this section.

16 [REDACTED]

17 (2) "School district" means any school district in the state.

18 (3) "State board" means the state board of education.

19 (c) The state board shall develop and maintain a uniform reporting
20 system for the receipts and expenditures of school districts. The
21 accounting records maintained by each school district shall be
22 coordinated with the uniform reporting system. Each school district shall
23 record the receipts and expenditures of the district in accordance with a
24 uniform classification of accounts or chart of accounts and reports as
25 shall be prescribed by the state board. Each school district shall submit
26 such reports and statements as may be required by the state board. The
27 state board shall design, revise and direct the use of accounting records
28 and fiscal procedures and prescribe uniform classifications for receipts
29 and expenditures for all school districts. The reporting system shall
30 include budgetary proprietary (real) accounts. The
31 state board shall prescribe the necessary forms to be used by school
32 districts in connection with such uniform reporting system.
33 (d) The reporting system developed by the state board shall be
34 developed in such a manner that allows school districts to record and
35

and

report any information required by state or federal law.

(e) The reporting system shall provide records showing [REDACTED] by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the amounts available for expenditure, the total expenditures, the unliquidated obligations, actual balances on hand and the unencumbered balances of allotments or appropriations for each school district.

(f) The reporting system shall allow a person to search the data and allow for the comparison of data by school district.

[REDACTED] From and after July 1, 2012, the board of education of each school district shall record and report the receipts and expenditures of the district in the manner prescribed by the state board in accordance with this section.

Sec. 2. K.S.A. 2010 Supp. 72-8254 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

(g) As part of the uniform reporting system established pursuant to this section, each school district shall annually submit a report to the state board on the receipts and expenditures of the activity fund accounts and the construction fund accounts of such school district. Such report shall be submitted in a form and manner prescribed by the state board in accordance with the provisions of this section.

(h) [REDACTED]

Approved: 3-29-11
Date

MINUTES OF THE EDUCATION BUDGET COMMITTEE

The meeting was called to order by Chairwoman Lana Gordon at 3:30 pm on March 28, 2011, in Room 159-S of the Capitol.

All members were present except:
Rep. Landwehr - excused

Committee staff present:
Reagan Cussimano, Fiscal Analyst, KLRD
Jason Long, Revisor, Office of Revisor of Statutes
Bernadine Lloyd, Committee Assistant

Others attending:
See attached list.

Action on:
SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles.

Jason Long, Revisor, Office of Revisor of Statutes, gave a short synopsis of the bill.

A motion was made by Rep. Aurand to amend HB 2360 - School districts; uniform chart of accounts into the bill. It was seconded by Rep. Spalding and passed by voice vote.

Rep. Arpke presented a balloon amendment to the bill. (Attachment 1)

A motion was made by Rep. Arpke to accept the balloon amendment. It was seconded by Rep. Aurand and passed by voice vote.

A motion was made by Rep. Spalding to add to the Department of Education's website that spending per pupil be broken out in separate categories: capitol outlay/bond & interest; operation; and total per pupil spending. It was seconded by Rep. Aurand and passed by voice vote.

A motion was made by Rep. Aurand to pass SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles out of committee as amended. It was seconded by Rep. Arpke and passed by voice vote.

The meeting adjourned 3:55 pm.

HOUSE BILL No. 2360

Prepared by: Jason B. Long

By Committee on Appropriations

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2-18

1 AN ACT concerning school districts; enacting the Kansas uniform
2 financial accounting and reporting act; amending K.S.A. 2010 Supp.
3 72-8254 and repealing the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2010 Supp. 72-8254 is hereby amended to read as
7 follows: 72-8254. ~~In order to achieve uniform reporting of expenditures~~
8 ~~by school districts in school district budgets, districts shall report~~
9 ~~expenditures in the manner required by the state board.~~

10 (a) This section shall be known and may be cited as the Kansas
11 uniform financial accounting and reporting act.

12 (b) As used in this section:

13 (1) "Reporting system" means the uniform reporting system,
14 including a uniform chart of accounts, developed by the state board as
15 required by this section, ~~that is in accordance with generally accepted~~
16 ~~accounting principles set forth in K.S.A. 75-1120a, and amendments~~
17 ~~thereto.~~

18 (2) "School district" means any school district in the state.

19 (3) "State board" means the state board of education.

20 (c) The state board shall develop and maintain a uniform reporting
21 system for the receipts and expenditures of school districts. The
22 accounting records maintained by each school district shall be
23 coordinated with the uniform reporting system. Each school district shall
24 record the receipts and expenditures of the district in accordance with a
25 uniform classification of accounts or chart of accounts and reports as
26 shall be prescribed by the state board. Each school district shall submit
27 such reports and statements as may be required by the state board. The
28 state board shall design, revise and direct the use of accounting records
29 and fiscal procedures and prescribe uniform classifications for receipts
30 and expenditures for all school districts. The reporting system shall
31 include budgetary and proprietary (real) ~~and activity fund~~ accounts.
32 The state board shall prescribe the necessary forms to be used by school
33 districts in connection with such uniform reporting system.

34 (d) The reporting system developed by the state board shall be
35 developed in such a manner that allows school districts to record and
36 report any information required by state or federal law.

(e) The reporting system shall provide records showing ~~at all times~~ by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the amounts available for expenditure, the total expenditures, the unliquidated obligations, actual balances on hand and the unencumbered balances of allotments or appropriations for each school district.

(f) The reporting system shall allow a person to search the data and allow for the comparison of data by school district.

(g) As part of the uniform reporting system established pursuant to this section, each school district shall annually submit a report to the state board on the receipts and expenditures of the activity fund accounts and the construction fund accounts of such school district. Such report shall be submitted in a form and manner prescribed by the state board in accordance with the provisions of this section.

~~(g) (h) From and after July 1, 2012, the board of education of each school district shall record and report the receipts and expenditures of the district in the manner prescribed by the state board in accordance with this section.~~

Sec. 2. K.S.A. 2010 Supp. 77-8254 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

(i) Each school district shall annually publish on such district's internet website a copy of form 150, estimated legal maximum general fund budget, or any successor document containing the same or similar information, that was submitted by such district to the state board of education for the immediately preceding school year. A copy of such document shall also be annually published by the department of education on its internet website. Publications pursuant to this subsection shall be conducted in such manner as to make the document readily accessible to the public.

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on February 3, 2011, in Room 152-S of the Capitol.

All members were present.

Committee staff present:

Sharon Wenger, Kansas Legislative Research Department
Laura Younker, Kansas Legislative Research Department
Jason Long, Office of the Revisor of Statutes
Eunice Peters, Office of the Revisor of Statutes
Dale Dennis, Deputy Commissioner, Kansas Department of Education
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the Committee:

Senator John Vratil
Bob Vancrum, USD #229
Stuart J. Little, USD #512
Gary George, USD #233

Others attending:

See attached list.

Hearing on **SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles**

Jason Long, Office of the Revisor of Statutes, appeared before the committee with a brief explanation of **SB 21**. He stated the proposed legislation is the result of an Attorney General's opinion dated June 25, 2010 which provides that the state can no longer collect the motor vehicle tax for special levies such as ancillary facilities, cost of living, and declining enrollment. The legislation would not have any effect on the state but would clean up the statutes to comply with the Attorney General's opinion.

Senator John Vratil appeared before the committee in support of the legislation (**Attachment 1**). Senator Vratil testified that the bill applies to any school district which has authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting. As a result of the Attorney General's opinion, motor vehicles are not taxable tangible property; therefore, when a school district levies a tax, the district does not have the authority to spend the revenue. The bill merely amends current law to authorize school districts to spend the revenue.

Robert J. Vancrum, Government Affairs Specialist for Blue Valley USD #229, (**Attachment 2**); Stuart J. Little, Shawnee Mission School District, USD #512 (**Attachment 3**); and Gary George, Asst. Superintendent of Schools, Olathe USD #233 (**Attachment 4**) all appeared with testimony in support of the proposed legislation.

Committee discussion followed. It was pointed out that the legislation affects only about seven to nine school districts.

It was moved by Senator Abrams and seconded by Senator King that the committee recommend SB 21 favorable for passage. Motion carried on a voice vote.

School Districts' Expenditures on Instruction and Ending Fund Balances in School Districts

Dale Dennis, Deputy Commissioner, Kansas Department of Education, appeared before the committee with a review of the percentage of operating expenditures which are a part of instruction as well as the pupil and staff support services and ending fund balances in school districts. **Senator Schodorf stated this was in response to the many questions raised regarding monies available to schools for spending and where these funds could be spent.**

Mr. Dennis began the presentation with a discussion regarding classification of expenditures (**Attachment 5**) and examples of the classification of various services and the difficulty associated with this. He stated

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 3, 2011, in Room 152-S of the Capitol.

the definitions used for whatever percentage the locally elected boards of education chose to spend in the appropriate categories need to be defined carefully. The decision on expenditures and allocation of expenditures is made by the local boards of education. Caution must be used in comparing districts as there are a number of reasons that may cause school districts' expenditures to vary. Some of these would include the size of a district and its affect on transportation costs, the number of buildings a district deems necessary, the age of buildings, students eligible for free or reduced price meals, number of bilingual students, and the number of special needs students. A summary of various expenditures per district was provided the committee (Attachment 6).

A report on ending fund balances followed (Attachment 7). He stressed the fact that if school districts have a special mill levy such as capital outlay or bond and interest, the funds collected can only constitutionally be spent for those purposes. For any fund transfers during the year, he stressed the district needed to have a plan. Additional committee discussion followed.

Approval of Minutes

Senator Abrams moved to approve the minutes of January 19, 24, 25, and 26, 2011 as written. The motion was seconded by Senator Teichman. Motion carried on a voice vote.

The next meeting is scheduled for February 7, 2011.

The meeting was adjourned at 02:25 p.m.

SENATE EDUCATION COMMITTEE GUEST LIST

DATE: February 3, 2011

NAME	REPRESENTING
Fred Johnson	Topoka Capital-Journal
Gene Meyer	KansasReporter
Tracey Russell	SQE
Cheryl Semmer	USA/Kansas
Dodie Wellshar	USA/Kansas
Bob Vancrum	Blue Valley USD 229
Fany George	Olathe Schools USD 233
MARK DEBETTI	KNEA
Ken Adams	DD Council
Joy Isaacs	Senator Umbarger's Intern
Brenna Duffy	Intern
Mike Reeder	KIZ Inc.
Tom Kuhn	KASB
Bill Brady	SFFF
Stuart Little	Shawnee Mission
Dodie Wellshar	USA/Kansas
A. Adams	KS BOE

State of Kansas

JOHN VRATIL
SENATOR, ELEVENTH DISTRICT
JOHNSON COUNTY
LEGISLATIVE HOTLINE
1-800-432-3924



COMMITTEE ASSIGNMENTS
VICE CHAIR: EDUCATION
WAYS AND MEANS
MEMBER: JUDICIARY
ORGANIZATION, CALENDAR
AND RULES
INTERSTATE COOPERATION
KANSAS CRIMINAL
CODE RECODIFICATION
COMMISSION

Vice President Kansas Senate

February 3, 2011

Testimony Presented to
Senate Committee on Education
By Senator John Vratil
February 3, 2011
Concerning Senate Bill 21

Good afternoon! Thank you for the opportunity to appear before the Senate Committee on Education in support of Senate Bill (SB) 21.

Senate Bill 21 applies to any school district that has authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting. Current statutes authorize a school district to levy a tax on all taxable tangible property in the district for the purpose of funding the three weightings. However, as the result of an Attorney General's Opinion issued on June 25, 2010, it is the Attorney General's opinion that motor vehicles are not taxable tangible property under current law. Therefore, when a school district levies a tax, the district receives revenue from motor vehicles; but the school district does not have the authority to spend the revenue. Senate Bill 21 merely amends current law to authorize school districts to spend the revenue.

Senate Bill 21 has no fiscal impact on the state. It will result in a small reduction in the mill levy of affected school districts.

The bill was recommended by the 2010 Legislative Educational Planning Committee. I ask you to support SB 21.



L013512

HOME
9534 LEE BLVD.
LEAWOOD, KS 66206
(913) 341-7559
jvratil@lathropgag.com

DISTRICT OFFICE
10851 MASTIN BLVD.
SUITE 1000
OVERLAND PARK, KS 66210-2007
(913) 451-5100
FAX (913) 451-0875

STATE OFFICE
STATE CAPITOL, ROOM 341-E
TOPEKA, KANSAS 66612
(785) 296-7361
FAX (785) 296-6718
john.vratil@senate.ks.gov

Senate Education
2-3-11
+ 1

Senate Education Committee on 2011 SB 21
Testimony of
Robert J. Vancrum, Government Affairs Specialist for
Blue Valley USD #229
February 3, 2011

Chairman Schodorf and other Honorable Senators:

Currently tax revenue on motor vehicles is collected for ancillary facilities fund, cost of living fund, and declining enrollment fund, and it is returned to the districts who have levied the tax as per a recent AG opinion but those districts do not have the authority to use or spend these funds.

The tax revenue raised from just this portion of these three levies merely goes into a fund and cannot currently be used to lower the levy. This bill merely authorizes the use of the tax revenue already raised by an authorized levy within said districts.

This does not give districts additional spending authority. There is also no fiscal note to the state.

A similar bill passed the Senate last year 39-1.

I would be happy to stand for questions at the appropriate time.

STUART J. LITTLE, Ph.D.
Little Government Relations, LLC

**Senate Education Committee
Testimony on Senate Bill 21**

February 3, 2011

Chairwoman Schodorf and Members of the Committee,

I am appearing today on behalf of the Shawnee Mission School District, located in Johnson County. I appear today in support of Senate Bill 21. Shawnee Mission is the state's third largest school district with 27,827 students enrolled in 2010-11. We are like all other school districts in Kansas who have adjusted to the declining state financial support. We have been reducing teachers and administrators, increasing class size, and closing schools in the last two years. We are very aware of the challenges you face at the state and are preparing to implement additional reductions. We are managing the reductions in funding in our schools and our patrons are noticing the impact of budget cuts on the education their children receive. Senate Bill 21 is one measure that can help us build public support by correcting a problem that unfairly overtaxes Johnson County residents.

When the ancillary facilities, declining enrollment and cost of living weightings were implemented, districts were required to levy a tax to support the state cost of the weighting. The Kansas Department of Education created a template to compute the required tax rate. The district assesses the tax and remits the proceeds each year to the state. The approved amount is then included in the weighted enrollment of the district.

The KSDE calculation did not consider the motor vehicle taxes that are generated when a tax levy is increased. The tax on motor vehicles is based on the average county levy and is distributed based on the levy in each district. Within each district, the amount received is prorated based on the levy in each fund. The combination of ad valorem and motor vehicle receipts was more than the approved amount of the weighting, yet districts were required to remit the full amount to the state.

Last summer, the Kansas Attorney General was asked to give an opinion whether these statutes required the calculation of the levy to include motor vehicle taxes. His opinion was that motor vehicle taxes are not included under the definition of ad valorem taxes. Based on subsequent discussions with KSDE, the Attorney General's Office and the Revisor of Statutes, it was also determined that the statutory requirement to remit tax collections from ad valorem taxes does not include proceeds from motor vehicle taxes. The bottom line is that districts qualifying for these weightings will collect motor vehicle taxes each year without any authority to use the proceeds. In effect, the balances will continue to rise each year until legislation is passed to correct the situation. This bill does not provide any additional funding to these school districts.



February 3, 2011

TO: Senator Jean Schodorf, Chair, and Members of the Senate Standing Committee on Education

FROM: Gary George, Ed.D., Assistant Superintendent of Schools
Olathe Public Schools

SUBJECT: Senate Bill 21, Tax Levies on Motor and Recreational Vehicles

I am present today to seek your support of Senate Bill 21. This bill is a technical correction to an existing statute; K.S.A. 72-6441. This statute allows districts to levy a property tax for the difference in what we receive in new facility weighting and the amount required to open the facility. When the tax amount is identified, the county applies the tax to real estate and, as a by-product, to motor and recreational vehicles, producing excess revenue beyond what the Court of Tax Appeals has authorized. The excess revenue was remitted to the state.

An attorney general's opinion indicated that existing statutes make it clear that motor vehicles were taxed in a different way. This now brings us to Senate Bill 21. Senate Bill 21 helps clarify that the state board shall include any moneys which have been apportioned to the ancillary facilities fund of the district from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-5118 and amendments. The two statutes define motor vehicle and recreational vehicle.

There are several things to keep in mind about this requested change. It only impacts three funds:

- Ancillary facility weighting
- Cost of Living
- Declining enrollment

The change does not cost the state any money. The change does not take any money from other districts in the state. Only a very small number of districts will be impacted by this change. For the districts impacted, the mill levy for these funds will decline slightly.

Your support of this bill would be very much appreciated.

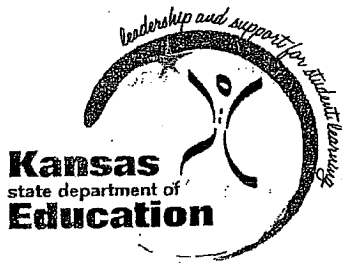
Thank you.

L013515

Senate Education
2-3-11

How would you classify the following staff?

	Instructional Services	Student Support Services	Instructional Support Services	Other
Instructional Technology				
Math Teacher				
Guidance Counselor				
Director of Food Service				
Library-Media Services				
Nursing Services				
School Bus Driver				
Speech Pathologist				
Audio-Visual Services				
Asst. High School Principal				
Instruction and Curriculum Services				
Psychology Services				



Division of Fiscal & Administrative Services

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February 3, 2011

TO: Senate Education Committee

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: USD Instructional Operating Expenditures

The Chairman has requested that we review the percentage of operating expenditures that are a part of instruction as well as the pupil and staff support services.

DEFINITIONS

Operating Expenditures (U.S. Census Bureau)

The current definition of operating expenditures of the U. S. Census Bureau includes all operating costs not just general and supplement general funds.

1000-Instruction – State Average 61.54%

1000-Instruction includes the following expenditures: certified and non-certified salaries; employee benefits; all purchases and professional services related to instruction; and supplies, textbooks, and equipment related to instruction.

2100-Student Support Services – State Average 4.71%

2100-Student Support Services includes the following expenditures: social services, student attendance services, student accounting services, counseling services, health services (dental, nursing, etc.), psychological services, speech pathology and audiology services, occupational therapy services improvement of instruction services

2200-Staff Support Services – State Average 4.46%

2200-Staff Support Services includes the following expenditures: library media (school library and audio-visual), instruction and related technology, network services, and academic student assessments.

Numerous questions have been raised concerning the percentage of operating expenditures for instruction. Many times a definition is not attached to the comments. Therefore, if you include

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Attachment 1

the 1000, 2100, and 2200 services, the state average was 70.71 percent for the 2008-09 school year. The 2009-10 data will not be available for approximately 60 days.

Many educators consider social workers, counseling services, health services, psychological services, speech pathology/audio-visual services, occupational therapy services, and library media services as part of the instructional program. Therefore, the definitions used for whatever percentage the locally elected boards of education choose to spend in the appropriate categories need to be defined carefully. The decision on expenditures and allocation of expenditures is made by the local boards of education.

STATE TOTALS

2008-2009 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	State Percent
1000	Instruction	2,883,093,520	61.54%
2100	Support Services (Pupils)	220,584,667	4.71%
2200	Support Services (Inst. Staff)	208,842,059	4.46%
2300	Support Services (Gen. Admin.)	124,154,475	2.65%
2400	Support Services (School Admin.)	274,692,312	5.86%
2600	Operations & Maintenance	455,580,021	9.72%
2700	Transportation	180,104,316	3.84%
2500, 2900	Other Support Services	114,455,735	2.44%
3100	Food Services	218,979,457	4.67%
3300	Community and Adult Services	4,962,104	0.11%
Total Current Expenditures		4,685,448,666	100.00%

9/20/08 FTE* (inc 4yr at risk) = 447,615.1
 Area Square Miles = 82,019.7
 Free/Reduced Meal Enroll. = 42.70%

*FTE for 2008-09 school year includes 2/20/09 count for military districts that meet HB2059 Military Provision. 2/20/09 count must be at least 25 FTE or 1% of adjusted 9/20/07 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and recompute the percentages.

Explanation of Operating Expenditures and Cost Differences between School Districts

BACKGROUND

The operating expenditures attached are defined by the U.S. Census Bureau. Each state submits the data on an annual basis. Each function is defined by the National Center of Educational Statistics (NCES) handbook entitled "Financial Accounting for Local and State School Systems, 2003 Edition." The expenditure reports to the U.S. Census Bureau are completed by each state using the guidance of the NCES handbook.

POSSIBLE COST DIFFERENCES IN SCHOOL DISTRICTS

Comparing expenditures between school districts must be done with caution. Listed below are some of the reasons that may cause school districts' expenditures to vary.

- **Transportation Costs** – The size of Kansas School Districts vary from 10 square miles to nearly 1,000 square miles. In addition, the number of children transported also varies from just a few students to over 18,000.
- **Number of Buildings** – Because of the size of districts, some boards choose to operate more buildings, which result in additional operating costs.
- **Age of Buildings** – The age of buildings also may require more upkeep and be less efficient than new buildings.
- **Program Offerings Vary** – Some schools operate programs such as all-day kindergarten, Parents As Teachers, Summer School, and extended learning time for students.
- **Pupil Teacher Ratio (PTR)** – The size of a district in most cases will have an impact of ratios. Smaller districts may offer similar core courses as larger districts, but have fewer students which results in a lower PTR.
- **Students Eligible for Free/Reduced Price Meals** – Districts with a high concentration of students on free and/or reduced price meals pose a special challenge for those districts, such as the need for additional social workers or guidance counselors.
- **Bilingual/Migrant Students** – Schools with bilingual and/or migrant students have a greater cost due to the needs of those students.
- **Special Needs Students** – Some schools have a high number of special needs students which result in additional teachers, paraprofessionals, and transportation costs.

DISTRICTS LOCALLY GOVERNED

All Kansas School Districts are governed by local boards of education that decide locally how they want to operate their district. Some communities may prefer all-day kindergarten, while others may determine they want a smaller number of students for each teacher. Thus the percentage of expenditures reflects both the local decisions and the geographic makeup of the district.

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
256	Allen	Marmaton Valley	321.0	64.31%	1.81%	1.43%	67.55%
257	Allen	Iola	1,392.5	61.58%	3.19%	3.09%	67.86%
258	Allen	Humboldt	493.0	67.24%	2.19%	0.68%	70.11%
365	Anderson	Garnett	1,107.2	62.83%	1.46%	3.18%	67.47%
479	Anderson	Crest	221.0	62.36%	2.94%	3.22%	68.52%
377	Atchison	Atchison County	683.6	58.03%	2.52%	3.00%	63.55%
409	Atchison	Atchison	1,580.0	59.24%	5.89%	2.98%	68.11%
254	Barber	Barber Co.	500.5	59.30%	2.72%	3.45%	65.47%
255	Barber	South Barber Co.	220.5	57.68%	1.93%	4.39%	64.00%
354	Barton	Claffin	222.1	62.10%	3.09%	3.41%	68.60%
355	Barton	Ellinwood	425.7	63.46%	0.97%	1.10%	65.53%
428	Barton	Great Bend	2,972.8	62.92%	3.41%	1.86%	68.19%
431	Barton	Hoisington	607.5	59.79%	1.91%	3.81%	65.51%
234	Bourbon	Ft. Scott	1,947.5	65.63%	3.11%	1.20%	69.94%
235	Bourbon	Uniontown	433.4	65.43%	4.42%	0.60%	70.45%
415	Brown	Hiawatha	841.8	62.94%	3.87%	3.55%	70.36%
430	Brown	Brown County	635.5	67.49%	3.18%	2.37%	73.04%
205	Butler	Bluestem	582.9	58.10%	3.45%	4.68%	66.23%
206	Butler	Remington-Whitewater	511.8	66.36%	1.05%	1.45%	68.86%
375	Butler	Circle	1,593.8	61.77%	4.22%	5.54%	71.53%
385	Butler	Andover	4,538.3	62.57%	3.00%	2.60%	68.17%
394	Butler	Rose Hill	1,660.4	62.58%	4.27%	3.82%	70.67%
396	Butler	Douglass	776.5	62.22%	3.04%	3.58%	68.84%
402	Butler	Augusta	2,141.1	64.24%	3.77%	2.76%	70.77%
490	Butler	El Dorado	1,992.9	61.67%	4.40%	4.51%	70.58%
492	Butler	Flinthills	294.8	60.32%	4.49%	2.03%	66.84%
284	Chase	Chase County	417.5	61.70%	5.60%	2.44%	69.74%
285	Chautauqua	Cedar Vale	139.5	60.87%	0.63%	0.59%	62.09%
286	Chautauqua	Chautauqua	364.0	71.42%	0.92%	2.35%	74.69%
404	Cherokee	Riverton	827.5	64.06%	2.97%	1.95%	68.98%
493	Cherokee	Columbus	1,152.6	57.51%	5.68%	1.75%	64.94%
499	Cherokee	Galena	728.0	64.78%	1.94%	3.22%	69.94%
508	Cherokee	Baxter Springs	926.5	62.76%	4.18%	3.23%	70.17%
103	Cheyenne	Cheylin	130.5	63.10%	2.79%	2.03%	67.92%
297	Cheyenne	St. Francis	297.5	66.22%	1.31%	2.00%	69.53%
219	Clark	Minneola	271.0	60.58%	2.25%	1.88%	64.71%
220	Clark	Ashland	217.2	58.87%	2.45%	2.23%	63.55%
379	Clay	Clay Center	1,358.4	61.65%	3.85%	3.06%	68.56%
333	Cloud	Concordia	1,062.1	61.81%	2.83%	4.12%	68.76%
334	Cloud	Southern Cloud	231.5	62.63%	1.03%	2.42%	66.08%
243	Coffey	Lebo-Waverly	547.0	66.50%	0.85%	1.30%	68.65%
244	Coffey	Burlington	820.4	62.68%	3.58%	5.25%	71.51%
245	Coffey	LeRoy-Gridley	259.5	62.66%	1.79%	1.68%	66.13%

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
300	Comanche	Comanche County	307.0	59.79%	2.95%	2.18%	64.92%
462	Cowley	Central	336.5	60.71%	1.88%	4.10%	66.69%
463	Cowley	Udall	391.2	61.83%	0.47%	1.03%	63.33%
465	Cowley	Winfield	2,430.7	59.09%	8.41%	3.69%	71.19%
470	Cowley	Arkansas City	2,709.3	64.66%	3.62%	4.47%	72.75%
471	Cowley	Dexter	173.0	62.83%	0.61%	0.40%	63.84%
246	Crawford	Northeast	527.5	59.92%	3.26%	5.83%	69.01%
247	Crawford	Cherokee	706.5	60.88%	3.15%	3.03%	67.06%
248	Crawford	Girard	996.5	66.16%	2.22%	2.07%	70.45%
249	Crawford	Frontenac	827.5	67.31%	3.60%	3.38%	74.29%
250	Crawford	Pittsburg	2,638.1	61.35%	4.94%	5.22%	71.51%
294	Decatur	Oberlin	366.2	64.28%	2.09%	1.59%	67.96%
393	Dickinson	Solomon	389.6	67.11%	2.54%	1.53%	71.18%
435	Dickinson	Abilene	1,495.5	68.62%	3.13%	2.34%	74.09%
473	Dickinson	Chapman	973.0	59.36%	2.47%	3.18%	65.01%
481	Dickinson	Rural Vista	416.0	60.92%	2.73%	3.57%	67.22%
487	Dickinson	Herington	516.4	63.70%	2.67%	4.91%	71.28%
111	Doniphan	Doniphan West Schools	377.4	65.43%	1.92%	1.45%	68.80%
406	Doniphan	Wathena	401.0	63.90%	1.58%	5.45%	70.93%
429	Doniphan	Troy	337.5	70.98%	0.00%	0.63%	71.61%
486	Doniphan	Elwood	309.9	68.27%	1.79%	1.23%	71.29%
348	Douglas	Baldwin City	1,359.4	60.27%	3.80%	3.57%	67.64%
491	Douglas	Eudora	1,396.3	67.40%	3.98%	4.30%	75.68%
497	Douglas	Lawrence	10,418.4	60.79%	6.61%	5.35%	72.75%
347	Edwards	Kinsely-Offerle	302.6	67.21%	2.67%	1.51%	71.39%
502	Edwards	Lewis	101.6	61.27%	2.17%	0.89%	64.33%
282	Elk	West Elk	355.2	66.54%	1.10%	0.33%	67.97%
283	Elk	Elk Valley	185.0	63.70%	0.19%	2.14%	66.03%
388	Ellis	Ellis	367.6	63.95%	2.93%	3.70%	70.58%
432	Ellis	Victoria	257.5	61.07%	3.21%	2.69%	66.97%
489	Ellis	Hays	2,758.2	67.16%	5.14%	2.43%	74.73%
327	Ellsworth	Ellsworth	639.6	56.84%	2.61%	3.05%	62.50%
328	Ellsworth	Lorraine	453.0	67.13%	1.27%	2.71%	71.11%
363	Finney	Holcomb	865.0	62.97%	0.61%	0.81%	64.39%
457	Finney	Garden City	6,751.5	57.74%	7.33%	6.67%	71.74%
381	Ford	Spearsville	352.0	63.44%	2.49%	0.43%	66.36%
443	Ford	Dodge City	5,550.7	60.37%	4.73%	3.09%	68.19%
459	Ford	Bucklin	232.9	59.93%	2.02%	2.24%	64.19%
287	Franklin	West Franklin	699.0	60.93%	3.17%	2.93%	67.03%
288	Franklin	Central Heights	543.0	59.52%	4.35%	2.05%	65.92%
289	Franklin	Wellsville	836.0	62.48%	3.54%	4.65%	70.67%
290	Franklin	Ottawa	2,411.9	62.26%	5.87%	4.02%	72.15%
475	Geary	Junction City	7,242.9	56.18%	8.14%	5.74%	70.06%

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
291	Gove	Grinnell	81.5	64.01%	1.56%	2.88%	68.45%
292	Gove	Wheatland	112.5	65.54%	1.68%	0.21%	67.43%
293	Gove	Quinter	261.0	63.43%	2.34%	1.31%	67.08%
281	Graham	Graham County	365.6	65.94%	1.70%	3.48%	71.12%
214	Grant	Ulysses	1,591.0	63.68%	5.09%	2.40%	71.17%
102	Gray	Cimarron-Ensign	650.0	65.34%	2.24%	2.53%	70.11%
371	Gray	Montezuma	214.9	60.58%	1.15%	3.33%	65.06%
476	Gray	Copeland	112.5	57.95%	0.88%	1.74%	60.57%
477	Gray	Ingalls	228.5	61.41%	1.98%	2.99%	66.38%
200	Greeley	Greeley County	211.0	58.50%	2.16%	1.64%	62.30%
386	Greenwood	Madison-Virgil	226.5	59.55%	4.50%	1.90%	65.95%
389	Greenwood	Eureka	598.5	58.78%	4.08%	2.59%	65.45%
390	Greenwood	Hamilton	99.5	63.06%	0.00%	1.51%	64.57%
494	Hamilton	Syracuse	469.5	61.21%	2.54%	1.64%	65.39%
361	Harper	Anthony-Harper	818.2	60.30%	2.28%	2.84%	65.42%
511	Harper	Attica	138.5	59.53%	1.57%	1.66%	62.76%
369	Harvey	Burrton	244.7	62.61%	1.61%	4.73%	68.95%
373	Harvey	Newton	3,383.4	62.28%	4.41%	5.32%	72.01%
439	Harvey	Sedgwick	532.0	65.66%	2.14%	4.42%	72.22%
440	Harvey	Halstead	789.6	59.92%	2.57%	5.79%	68.28%
460	Harvey	Hesston	820.0	60.45%	3.16%	5.65%	69.26%
374	Haskell	Sublette	461.4	67.81%	2.14%	2.46%	72.41%
507	Haskell	Satanta	343.0	62.17%	3.68%	2.94%	68.79%
227	Hodgeman	Jetmore	251.5	58.39%	2.46%	1.76%	62.61%
228	Hodgeman	Hanston	72.5	50.48%	0.47%	0.77%	51.72%
335	Jackson	North Jackson	360.0	63.25%	2.91%	1.11%	67.27%
336	Jackson	Holton	1,052.3	69.23%	2.51%	3.83%	75.57%
337	Jackson	Mayetta	912.8	59.98%	3.88%	3.63%	67.49%
338	Jefferson	Valley Falls	409.3	63.66%	2.04%	2.34%	68.04%
339	Jefferson	Jefferson County	488.0	62.46%	2.43%	2.49%	67.38%
340	Jefferson	Jefferson West	916.0	63.68%	4.09%	3.06%	70.83%
341	Jefferson	Oskaloosa	523.6	65.49%	1.41%	1.22%	68.12%
342	Jefferson	McLouth	516.7	63.19%	3.09%	1.92%	68.20%
343	Jefferson	Perry	929.2	65.44%	2.71%	3.12%	71.27%
107	Jewell	Rock Hills	265.0	56.12%	5.41%	1.68%	63.21%
229	Johnson	Blue Valley	19,939.4	61.45%	6.12%	7.08%	74.65%
230	Johnson	Spring Hill	2,224.7	60.23%	4.88%	3.72%	68.83%
231	Johnson	Gardner-Edgerton	4,332.4	60.60%	4.15%	3.61%	68.36%
232	Johnson	DeSoto	6,070.0	62.54%	3.38%	3.93%	69.85%
233	Johnson	Olathe	25,190.1	65.05%	5.86%	5.21%	76.12%
512	Johnson	Shawnee Mission	26,579.0	64.85%	5.80%	3.93%	74.58%
215	Kearny	Lakin	637.0	66.30%	0.90%	1.36%	68.56%
216	Kearny	Deerfield	278.0	63.27%	2.16%	2.24%	67.67%

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
331	Kingman	Kingman	1,033.3	62.31%	5.50%	2.32%	70.13%
332	Kingman	Cunningham	176.5	60.92%	2.10%	3.20%	66.22%
422	Kiowa	Greensburg	210.5	58.98%	3.63%	2.43%	65.04%
424	Kiowa	Mullinville	226.6	49.33%	0.25%	1.50%	51.08%
474	Kiowa	Haviland	139.0	66.10%	0.24%	0.95%	67.29%
503	Labette	Parsons	1,343.4	66.42%	2.65%	4.11%	73.18%
504	Labette	Oswego	473.6	63.21%	3.14%	2.96%	69.31%
505	Labette	Chetopa - St. Paul	502.4	67.87%	2.29%	3.26%	73.42%
506	Labette	Labette County	1,580.6	59.44%	1.85%	2.37%	63.66%
468	Lane	Healy	73.5	67.77%	0.45%	0.28%	68.50%
482	Lane	Dighton	253.0	58.81%	2.60%	2.69%	64.10%
207	Leavenworth	Ft. Leavenworth	1,859.4	63.82%	2.78%	6.02%	72.62%
449	Leavenworth	Easton	671.1	61.84%	2.06%	2.24%	66.14%
453	Leavenworth	Leavenworth	3,857.2	59.87%	5.57%	2.81%	68.25%
458	Leavenworth	Basehor-Linwood	2,139.1	59.07%	3.20%	3.24%	65.51%
464	Leavenworth	Tonganoxie	1,772.4	64.32%	1.47%	3.03%	68.82%
469	Leavenworth	Lansing	2,402.8	61.50%	5.79%	3.78%	71.07%
298	Lincoln	Lincoln	337.0	65.72%	1.86%	0.44%	68.02%
299	Lincoln	Sylvan Grove	144.6	69.09%	0.42%	2.28%	71.79%
344	Linn	Pleasanton	359.0	60.25%	2.20%	1.31%	63.76%
346	Linn	Jayhawk	525.9	62.95%	1.83%	4.73%	69.51%
362	Linn	Prairie View	933.5	56.72%	3.17%	2.34%	62.23%
274	Logan	Oakley	411.7	69.55%	2.19%	0.47%	72.21%
275	Logan	Triplains	86.5	62.71%	0.82%	2.85%	66.38%
251	Lyon	North Lyon Co.	513.0	60.56%	2.60%	2.88%	66.04%
252	Lyon	Southern Lyon Co.	511.3	59.88%	4.92%	3.36%	68.16%
253	Lyon	Emporia	4,307.1	63.20%	4.68%	5.86%	73.74%
397	Marion	Centre	229.2	61.09%	2.10%	3.67%	66.86%
398	Marion	Peabody-Burns	335.0	61.17%	3.15%	3.40%	67.72%
408	Marion	Marion	597.8	62.60%	2.68%	3.13%	68.41%
410	Marion	Durham-Hills	590.8	59.02%	4.50%	4.33%	67.85%
411	Marion	Goessel	245.3	66.16%	0.04%	0.84%	67.04%
364	Marshall	Marysville	740.0	63.95%	2.00%	4.42%	70.37%
380	Marshall	Vermillion	525.0	60.97%	3.97%	2.32%	67.26%
488	Marshall	Axtell	296.7	57.83%	2.16%	3.51%	63.50%
498	Marshall	Valley Heights	363.0	59.89%	4.74%	2.89%	67.52%
400	McPherson	Smoky Valley	1,016.4	60.81%	1.86%	6.05%	68.72%
418	McPherson	McPherson	2,259.8	63.47%	4.47%	4.43%	72.37%
419	McPherson	Canton-Galva	367.8	59.09%	2.20%	3.79%	65.08%
423	McPherson	Moundridge	434.5	62.02%	1.31%	6.69%	70.02%
448	McPherson	Inman	445.3	69.03%	0.25%	1.10%	70.38%
225	Meade	Fowler	162.0	56.36%	3.13%	2.67%	62.16%
226	Meade	Meade	458.9	63.58%	2.42%	2.79%	68.79%

			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
367	Miami	Osawatomie	1,121.0	61.62%	1.57%	2.32%	65.51%
368	Miami	Paola	2,027.9	61.34%	2.98%	3.26%	67.58%
416	Miami	Louisburg	1,644.7	60.98%	1.68%	1.50%	64.16%
272	Mitchell	Wacounda	357.4	64.01%	2.29%	1.82%	68.12%
273	Mitchell	Beloit	713.9	63.83%	5.40%	4.24%	73.47%
436	Montgomery	Caney	807.0	64.68%	1.98%	2.39%	69.05%
445	Montgomery	Coffeyville	1,800.2	62.78%	5.57%	2.07%	70.42%
446	Montgomery	Independence	1,832.0	64.09%	3.85%	2.41%	70.35%
447	Montgomery	Cherryvale	878.2	67.39%	1.57%	2.00%	70.96%
417	Morris	Morris County	764.4	66.57%	2.53%	2.32%	71.42%
217	Morton	Rolla	200.0	63.32%	0.40%	2.09%	65.81%
218	Morton	Elkhart	676.3	71.75%	1.74%	0.93%	74.42%
441	Nemaha	Sabetha	935.5	58.86%	5.25%	3.82%	67.93%
442	Nemaha	Nemaha Valley	439.0	64.94%	1.92%	2.04%	68.90%
451	Nemaha	B & B	192.5	64.70%	1.11%	2.40%	68.21%
101	Neosho	Erie	547.3	62.48%	2.01%	4.11%	68.60%
413	Neosho	Chanute	1,773.0	66.47%	2.59%	4.15%	73.21%
106	Ness	Western Plains	160.2	59.35%	0.65%	4.13%	64.13%
303	Ness	Ness City	274.5	57.83%	2.13%	3.92%	63.88%
211	Norton	Norton	684.0	62.28%	2.26%	3.66%	68.20%
212	Norton	Northern Valley	206.5	57.75%	1.50%	2.28%	61.53%
213	Norton	West Solomon	37.7	55.32%	0.15%	0.46%	55.93%
420	Osage	Osage City	644.1	65.72%	2.50%	3.33%	71.55%
421	Osage	Lyndon	432.0	68.82%	2.38%	1.94%	73.14%
434	Osage	Santa Fe	1,115.2	61.19%	3.47%	2.94%	67.60%
454	Osage	Burlingame	329.3	63.40%	2.14%	1.85%	67.39%
456	Osage	Marais Des Cygnes	267.0	66.74%	0.94%	0.89%	68.57%
392	Osborne	Osborne	335.3	65.46%	3.04%	2.58%	71.08%
239	Ottawa	North Ottawa Co.	602.9	59.80%	3.73%	3.45%	66.98%
240	Ottawa	Twin Valley	610.5	57.57%	3.35%	4.35%	65.27%
495	Pawnee	Ft. Larned	862.0	62.12%	2.73%	3.22%	68.07%
496	Pawnee	Pawnee Heights	147.1	61.82%	2.46%	1.33%	65.61%
110	Phillips	Thunder Ridge	235.0	61.10%	0.28%	0.20%	61.58%
325	Phillips	Phillipsburg	655.0	63.64%	2.65%	2.13%	68.42%
326	Phillips	Logan	167.5	67.92%	0.71%	0.55%	69.18%
320	Pottawatomie	Wamego	1,292.0	63.72%	2.91%	4.85%	71.48%
321	Pottawatomie	Kaw Valley	1,122.0	62.31%	4.48%	4.21%	71.00%
322	Pottawatomie	Onaga	317.5	58.38%	4.24%	4.18%	66.80%
323	Pottawatomie	Westmoreland	813.7	61.97%	2.90%	2.67%	67.54%
382	Pratt	Pratt	1,089.4	65.46%	2.67%	3.43%	71.56%
438	Pratt	Skyline	358.0	66.32%	2.18%	2.19%	70.69%
105	Rawlins	Rawlins County	317.5	65.97%	1.38%	2.64%	69.99%
308	Reno	Hutchinson	4,542.4	60.31%	6.35%	4.49%	71.15%

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				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
309	Reno	Nickerson	1,139.4	60.77%	2.76%	2.56%	66.09%
310	Reno	Fairfield	303.7	56.08%	1.24%	2.98%	60.30%
311	Reno	Pretty Prairie	269.4	63.30%	1.58%	3.94%	68.82%
312	Reno	Haven	992.5	65.93%	1.09%	2.84%	69.86%
313	Reno	Buhler	2,145.5	60.28%	2.17%	3.00%	65.45%
109	Republic	Republic County	480.0	62.61%	2.47%	2.89%	67.97%
426	Republic	Pike Valley	253.5	60.80%	3.87%	2.61%	67.28%
376	Rice	Sterling	523.6	60.89%	3.31%	2.84%	67.04%
401	Rice	Chase	140.5	65.72%	1.45%	2.56%	69.73%
405	Rice	Lyons	737.1	66.02%	2.94%	4.77%	73.73%
444	Rice	Little River	299.3	59.07%	2.14%	2.36%	63.57%
378	Riley	Riley County	646.3	58.51%	2.08%	5.13%	65.72%
383	Riley	Manhattan	5,840.7	63.34%	6.29%	4.51%	74.14%
384	Riley	Blue Valley	198.9	58.50%	0.47%	1.78%	60.75%
269	Rooks	Palco	164.0	58.84%	0.19%	1.87%	60.90%
270	Rooks	Plainville	381.9	62.87%	3.31%	2.22%	68.40%
271	Rooks	Stockton	297.1	61.63%	2.95%	3.41%	67.99%
395	Rush	LaCrosse	299.5	66.44%	1.77%	1.67%	69.88%
403	Rush	Otis-Bison	171.3	58.99%	2.63%	2.49%	64.11%
399	Russell	Paradise	125.6	61.30%	3.12%	1.07%	65.49%
407	Russell	Russell	923.2	62.99%	4.06%	2.03%	69.08%
305	Saline	Salina	6,959.3	59.62%	5.70%	7.39%	72.71%
306	Saline	Southeast of Saline	679.6	67.76%	1.16%	1.03%	69.95%
307	Saline	Ell-Saline	451.0	58.27%	2.17%	5.60%	66.04%
466	Scott	Scott County	855.9	62.51%	2.38%	2.94%	67.83%
259	Sedgwick	Wichita	45,579.7	55.64%	7.81%	7.48%	70.93%
260	Sedgwick	Derby	6,262.3	65.52%	6.19%	4.36%	76.07%
261	Sedgwick	Haysville	4,647.8	55.44%	8.73%	6.99%	71.16%
262	Sedgwick	Valley Center	2,523.3	60.25%	2.94%	4.23%	67.42%
263	Sedgwick	Mulvane	1,817.0	58.12%	5.19%	2.17%	65.48%
264	Sedgwick	Clearwater	1,280.7	61.75%	2.68%	4.10%	68.53%
265	Sedgwick	Goddard	4,809.8	60.40%	3.98%	2.87%	67.25%
266	Sedgwick	Maize	6,327.9	67.86%	3.45%	1.78%	73.09%
267	Sedgwick	Renwick	1,927.8	64.06%	2.02%	3.45%	69.53%
268	Sedgwick	Cheney	777.3	59.82%	4.42%	4.92%	69.16%
480	Seward	Liberal	4,257.7	61.54%	2.88%	2.18%	66.60%
483	Seward	Kismet-Plains	714.5	65.90%	2.34%	1.43%	69.67%
345	Shawnee	Seaman	3,467.7	60.48%	4.05%	4.77%	69.30%
372	Shawnee	Silver Lake	716.4	59.76%	6.35%	3.72%	69.83%
437	Shawnee	Auburn Washburn	5,356.4	61.49%	5.72%	3.06%	70.27%
450	Shawnee	Shawnee Heights	3,362.4	60.16%	6.08%	4.07%	70.31%
501	Shawnee	Topeka	12,903.4	61.46%	6.74%	3.79%	71.99%
412	Sheridan	Hoxie	292.9	59.95%	2.07%	3.76%	65.78%

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				2008-2009	2008-2009	2008-2009	2008-09
				1000	2100	2200	
USD#	COUNTY NAME	USD NAME	9/20/08 FTE	Instruction	Support Svcs (Pupils)	Support Svcs (Inst. Staff)	TOTAL
352	Sherman	Goodland	906.4	64.90%	2.90%	3.03%	70.83%
237	Smith	Smith Center	446.0	65.20%	1.11%	2.56%	68.87%
349	Stafford	Stafford	266.7	58.19%	6.00%	2.65%	66.84%
350	Stafford	St. John-Hudson	362.7	65.02%	0.91%	3.55%	69.48%
351	Stafford	Macksville	301.9	63.38%	1.30%	2.25%	66.93%
452	Stanton	Stanton County	423.2	62.36%	1.16%	0.60%	64.12%
209	Stevens	Moscow	208.7	61.56%	0.71%	3.20%	65.47%
210	Stevens	Hugoton	947.7	63.51%	2.57%	5.97%	72.05%
353	Sumner	Wellington	1,642.9	66.46%	2.24%	3.42%	72.12%
356	Sumner	Conway Springs	528.4	58.74%	2.99%	3.25%	64.98%
357	Sumner	Belle Plaine	691.3	70.27%	3.45%	0.09%	73.81%
358	Sumner	Oxford	340.6	60.83%	2.97%	5.22%	69.02%
359	Sumner	Argonia	186.5	63.31%	1.95%	1.22%	66.48%
360	Sumner	Caldwell	221.0	67.67%	1.38%	1.07%	70.12%
509	Sumner	South Haven	225.5	64.95%	6.22%	1.14%	72.31%
314	Thomas	Brewster	91.5	59.00%	0.69%	3.24%	62.93%
315	Thomas	Colby	926.4	60.01%	4.20%	6.94%	71.15%
316	Thomas	Golden Plains	189.4	62.99%	1.09%	3.46%	67.54%
208	Trego	WaKeeney	443.0	64.83%	1.89%	2.12%	68.84%
329	Wabaunsee	Alma	463.1	59.31%	2.23%	3.64%	65.18%
330	Wabaunsee	Wabaunsee East	475.0	58.93%	3.89%	3.69%	66.51%
241	Wallace	Wallace	193.5	60.34%	1.81%	2.71%	64.86%
242	Wallace	Weskan	98.0	63.66%	1.97%	1.41%	67.04%
108	Washington	Washington Co. Schools	400.5	60.59%	1.05%	2.90%	64.54%
223	Washington	Barnes	336.6	66.02%	2.37%	2.53%	70.92%
224	Washington	Clifton-Clyde	292.5	65.96%	2.99%	1.37%	70.32%
467	Wichita	Leoti	426.1	58.63%	2.48%	3.18%	64.29%
387	Wilson	Altoona-Midway	179.5	60.78%	3.06%	2.38%	66.22%
461	Wilson	Neodesha	716.4	60.47%	3.98%	2.30%	66.75%
484	Wilson	Fredonia	744.1	59.87%	2.72%	2.90%	65.49%
366	Woodson	Woodson	399.0	59.13%	4.08%	3.81%	67.02%
202	Wyandotte	Turner	3,853.7	60.73%	3.27%	1.73%	65.73%
203	Wyandotte	Piper	1,581.5	63.22%	3.11%	3.12%	69.45%
204	Wyandotte	Bonner Springs	2,279.6	61.16%	4.20%	5.24%	70.60%
500	Wyandotte	Kansas City	18,427.1	60.20%	2.33%	7.21%	69.74%
		STATE TOTALS	447,615.1	61.54%	4.71%	4.46%	70.71%

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KANSAS STATE DEPARTMENT OF EDUCATION
CERTIFIED PERSONNEL HISTORY

Position	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011 Inc/Dec
Superintendents	278.0	274.3	271.1	268.7	269.7	267.1	266.2	264.9	263.5	255.6	-7.9
Associate/Assistant Superintendents	101.0	94.7	88.8	83.8	86.4	93.5	91.1	91.0	89.7	91.3	1.6
Administrative Assistants	40.0	40.1	31.8	44.2	40.6	41.5	43.1	62.5	58.4	52.3	-6.1
Principals	1,273.8	1,254.9	1,237.6	1,125.6	1,234.2	1,243.0	1,249.3	1,248.7	1,242.3	1,212.9	-29.4
Assistant Principals	480.5	473.0	471.7	461.7	503.5	518.1	531.8	543.7	529.5	534.0	4.5
Directors/Supervisors of Special Education	113.5	120.5	120.1	120.1	122.8	120.5	123.7	120.8	121.3	105.8	-15.5
Directors/Supervisors of Health	14.3	10.0	12.5	10.0	9.0	9.2	7.0	11.6	8.1	8.0	-0.1
Directors/Supervisors of Vocational Education	23.3	23.2	18.7	15.2	16.2	19.0	19.0	13.9	13.0	11.4	-1.6
Instructional Coordinators/Supervisors	136.4	118.3	118.3	109.7	132.1	162.5	180.4	178.4	175.4	137.1	-38.3
Other Directors/Supervisors	192.4	189.6	195.3	195.2	201.0	203.5	203.6	202.1	202.3	185.7	-16.6
Other Curriculum Specialist	121.0	117.5	101.1	101.5	98.4	133.8	149.9	164.8	149.3	171.8	22.5
Practical Arts/ Vocational Education Teachers	1,093.2	1,113.7	1,122.5	1,144.4	1,123.4	1,219.8	1,268.2	1,282.1	1,286.8	1,271.3	4.5
Special Education Teachers	3,518.8	3,504.6	3,556.0	3,542.6	3,597.9	3,745.6	3,857.6	3,958.2	3,910.3	3,841.4	-68.9
Pre-Kindergarten Teachers	326.3	336.3	373.6	380.4	396.0	404.3	423.1	461.8	490.0	514.8	24.8
Kindergarten Teachers	1,199.4	1,199.6	1,243.9	1,325.7	1,439.8	1,598.7	1,722.2	1,776.2	1,765.3	1,769.2	3.9
Other Teachers	26,380.8	25,952.2	25,715.1	25,743.0	26,066.2	26,523.0	26,851.2	27,130.4	26,889.9	26,074.8	-615.1
Library Media Specialists	974.9	950.1	923.2	924.4	924.6	913.3	912.7	903.1	859.9	809.0	-50.9
School Counselors	1,172.7	1,141.2	1,117.9	1,111.3	1,120.7	1,140.0	1,138.1	1,169.9	1,136.2	1,085.1	-51.1
Clinical/School Psychologists	369.3	341.9	351.9	358.3	384.4	369.5	372.3	367.0	395.3	386.7	-8.6
Nurses	446.0	448.8	441.3	430.0	432.7	451.3	499.5	530.9	556.8	576.6	19.8
Speech Pathologists	518.3	495.8	494.9	530.9	529.8	528.2	541.4	559.7	590.0	601.1	11.1
Audiologists	9.4	8.7	9.6	9.6	10.2	11.0	11.5	12.7	13.5	12.6	-0.9
Social Work Services	276.2	251.0	257.8	273.5	273.4	306.8	353.8	341.1	382.5	353.1	-29.4
Reading Specialists/Teachers	565.5	551.8	597.5	688.5	742.4	859.7	835.4	829.3	862.8	860.0	-2.8
Others	340.1	401.1	354.8	352.8	304.8	344.9	346.5	292.7	293.6	327.8	34.2
Total	39,965.1	39,412.9	39,227.0	39,481.1	40,173.4	41,227.8	41,998.6	42,537.5	42,065.7	41,249.4	-816.3
Total Teachers	33,084.0	32,658.2	32,608.6	32,824.6	33,478.9	34,351.1	34,957.7	35,438.0	34,985.1	34,331.5	-653.6

Note - Totals are in FTE (Full Time Equivalency).

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KANSAS STATE DEPARTMENT OF EDUCATION
NON-CERTIFIED PERSONNEL HISTORY

Position	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-11	2010-11 Inc/Dec
Assistant Superintendents	10.0	7.0	4.0	5.0	4.0	3.0	4.0	5.0	4.4	5.4	5.4	0.0
Business Managers	64.4	71.7	77.5	80.4	76.8	78.2	84.1	90.8	94.2	95.6	99.4	3.8
Business Directors/Coordinators/ Supervisors	100.1	96.2	87.6	84.1	93.5	95.6	94.6	105.5	104.5	100.6	93.4	-7.2
Other Business Personnel	548.5	555.9	548.6	557.3	567.9	586.2	435.2	441.4	464.8	443.0	459.8	16.8
Maintenance and Operation Directors/Coordinators/Supervisors	324.4	335.2	351.7	343.8	358.0	351.5	371.8	383.4	394.2	397.9	377.1	-20.8
Other Maintenance and Operation Personnel	5,128.9	5,275.9	5,207.5	5,213.0	5,111.8	5,207.1	5,120.3	5,172.9	5,148.6	5,044.7	4,910.1	-134.6
Food Service Directors/Coordinators/Supervisors	242.8	292.5	274.9	279.4	280.7	282.5	284.1	312.7	311.4	314.1	273.5	-40.6
Other Food Service Personnel	3,160.1	3,218.3	3,061.5	3,054.0	3,019.6	3,004.8	3,105.7	3,205.8	3,139.1	3,020.7	2,984.1	-36.6
Transportation Directors/Coordinators/Supervisors	169.2	156.5	157.9	156.1	175.9	154.9	161.8	157.5	166.6	172.0	159.9	-12.1
Other Transportation Personnel	1,664.3	1,688.4	1,691.4	1,654.3	1,633.3	1,629.3	1,711.6	1,711.3	1,717.6	1,741.1	1,712.6	-28.5
Technology Director	0.0	0.0	0.0	0.0	0.0	0.0	174.3	190.0	203.0	188.0	189.5	1.5
Other Technology Personnel	0.0	0.0	0.0	0.0	0.0	0.0	595.8	679.7	719.9	723.6	686.3	-27.3
Other Directors/Coordinators/Supervisors	233.9	246.4	239.4	227.5	267.8	276.5	200.9	171.7	184.6	161.6	165.4	3.8
Attendance Services Staff	74.0	74.1	77.4	92.0	92.5	94.5	75.0	69.9	76.1	110.6	104.1	-6.5
Library Media Aides	574.5	589.4	570.6	550.6	562.1	571.1	585.7	624.1	615.4	538.5	521.6	-16.9
LPN Nurses	167.1	170.6	193.7	194.3	194.5	202.4	211.2	176.0	170.4	123.5	116.8	-6.7
Security Officers	169.4	224.8	165.4	165.1	156.1	166.5	156.3	156.3	157.0	158.5	153.7	-4.8
Social Services Staff	44.2	88.8	54.8	46.2	36.9	57.1	41.9	62.9	79.2	84.7	57.0	-7.7
Regular Education Teacher Aides	2,274.7	2,353.0	2,379.2	2,369.2	2,377.4	2,479.7	2,677.5	2,880.1	2,944.0	3,073.6	2,913.2	-160.4
Coaching Assistant	314.9	315.2	360.0	420.6	405.6	434.9	483.6	517.2	455.7	448.8	433.9	-14.9
Central Administration Clerical Staff	1,123.3	905.2	925.4	916.1	850.2	870.3	824.4	865.7	826.8	795.1	754.1	-41.0
School Administration Clerical Staff	2,137.6	2,201.9	2,229.8	2,126.1	2,078.3	2,101.2	2,127.5	2,172.3	2,194.3	2,162.3	2,052.4	-109.9
Student Services Clerical Staff	546.6	544.1	538.8	485.3	516.4	542.4	548.4	780.5	521.2	517.6	511.3	-6.3
Special Education Paraprofessionals	4,627.1	4,799.5	4,425.6	4,715.8	4,730.7	5,020.4	5,767.1	5,653.1	6,266.8	6,383.9	6,246.3	-134.6
Parents as Teachers	0.0	0.0	0.0	0.0	0.0	0.0	233.0	281.6	219.5	215.6	201.6	-14.0
School Resource Officer	0.0	0.0	0.0	0.0	0.0	0.0	40.3	40.4	42.0	34.8	31.4	-3.4
Others	681.9	979.7	956.7	967.8	935.9	1,010.2	614.9	626.5	650.6	745.6	710.5	-35.1
Total	24,381.9	25,190.3	24,579.4	24,704.0	24,525.9	25,220.3	26,761.0	27,534.3	27,871.9	27,781.4	26,937.4	-844.0

Note - Totals are in FTE (Full Time Equivalency).

Processed 10/25/2010															
Rev 11/3/2010 incl C066 for USD CB															
County Name	7/1/2010 Summer Sch.	7/1/2010 Special Ed.	7/1/2010 Cost of Living	7/1/2010 Voc. Ed.	7/1/2010 Gifts/Grants	7/1/2010 Special Liability	7/1/2010 School Releve.	7/1/2010 Special Reserve	7/1/2010 Contingency/Res.	7/1/2010 Textbook	7/1/2010 Tuition Reimb.	7/1/2010 B&I #1	7/1/2010 B&I #2	7/1/2010 No Fund Warrants	7/1/2010 Sped Coop.
County Name	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.
USD Name	29	30	33	34	35	42	44	47	53	55	57	62	63	66	78
ABILENE	0	3,350,644	0	95,019	10,187	0	0	0	999,560	0	0	809,656	0	0	0
ADRIAN	0	545,956	0	211,271	3,908	0	0	0	765,399	56,588	0	300,085	0	0	-16,110,003
ADRIAN	0	438,660	0	0	0	0	0	0	150,000	0	0	484,779	0	0	1,782,939
ADRIAN	0	344,113	0	19,365	30,566	0	0	0	270,376	54,456	0	202,711	0	0	1,574,408
ADRIAN	0	89,638	0	0	0	0	0	0	173,820	16,003	0	0	0	0	774,772
ADRIAN	0	112,367	0	0	0	0	0	0	357,412	27,210	0	0	0	0	1,627,739
ADRIAN	0	0	0	0	0	0	0	0	272,254	15,310	0	0	0	0	1,249,186
ADRIAN	0	225,000	0	0	0	0	0	0	144,000	123,764	0	896,518	0	0	1,939,523
ADRIAN	0	214,922	0	44,000	638	0	0	0	115,000	0	0	1,781,461	424,746	0	3,310,183
ADRIAN	0	469,697	0	125,000	19,286	0	0	0	6,830,991	1,483,932	0	10,427,881	0	0	43,299,788
ADRIAN	0	7,297,419	0	470,779	515,326	0	0	0	304,270	20,596	0	0	0	0	1,028,604
ADRIAN	0	199,809	0	0	0	0	0	0	121,616	0	0	0	0	0	1,596,485
ADRIAN	0	250,000	0	0	0	0	0	0	190,060	21,838	0	0	0	0	1,206,695
ADRIAN	0	87,623	0	25,000	0	0	0	0	208,780	14,466	0	278,495	0	0	873,403
ADRIAN	0	151,895	0	0	7,652	0	0	0	200,000	31,135	0	275,737	0	0	548,322
ADRIAN	0	15,075	0	0	8,115	0	0	0	0	0	0	703,371	0	0	1,932,796
ADRIAN	0	11,641	0	0	-49,705	0	0	0	0	0	0	863,672	0	0	3,380,256
ADRIAN	0	364,481	0	44,664	5,957	0	0	0	555,187	4,149	0	0	0	0	1,985,421
ADRIAN	0	252,035	0	3,939	115,051	0	0	0	264,000	34,593	0	1,177,137	0	0	3,125,058
ADRIAN	0	480,905	0	97,697	12,305	0	0	0	26,078	334,205	0	1,988,167	0	0	10,823,603
ADRIAN	0	2,154,102	0	295,140	85,482	0	0	0	91,088	5,429	0	1,127,512	0	0	16,421,223
ADRIAN	0	127,955	0	817	235,427	0	0	0	4,256,627	223,403	0	2,982,651	0	0	803,873
ADRIAN	0	1,448,687	0	354,327	754,608	0	0	0	115,252	41,538	0	0	0	0	3,950,713
ADRIAN	0	156,574	0	450,523	102,170	0	0	0	452,347	49,945	0	274,629	0	0	1,894,438
ADRIAN	0	1,330,383	0	120,000	805	0	0	0	445,093	78,956	0	1,106,060	0	0	1,992,612
ADRIAN	0	188,224	0	6,352	805	0	0	0	145,803	73,965	0	3,545,894	0	0	10,186,759
ADRIAN	0	67,183	0	261,710	10,073	0	0	0	1,391,661	320,172	0	1,079,150	0	0	20,214,105
ADRIAN	0	1,691,227	0	150,514	138,095	0	0	0	2,100,000	164,800	0	0	0	0	674,220
ADRIAN	0	2,693,935	0	10	10	0	0	0	104,368	0	0	0	0	0	834,503
ADRIAN	0	108,432	0	53,948	8,781	0	0	0	148,623	14,644	0	60	0	0	386,311
ADRIAN	0	225,121	0	10,002	8,781	0	0	0	55,337	10,105	0	1,775,195	0	0	1,775,195
ADRIAN	0	43,620	0	34,614	0	0	0	0	196,678	13,679	0	5,907,012	0	0	5,907,012
ADRIAN	0	679,743	0	0	0	0	0	0	1,008,897	200,489	0	1,702,066	0	0	1,702,066
ADRIAN	0	802,820	0	30,130	0	0	0	0	104,999	38,070	0	489,663	0	0	1,635,233
ADRIAN	0	229,454	0	959	504,153	0	0	0	160,404	23,362	0	277,324	0	0	1,073,817
ADRIAN	0	147,996	0	45,400	504,153	0	0	0	131,714	8,883	0	184,183	0	0	656,416
ADRIAN	0	71,639	0	12,681	0	0	0	0	155,705	23,251	0	27,754	0	0	794,467
ADRIAN	0	101,495	0	0	0	0	0	0	42,333	5,123	0	0	0	0	765,202
ADRIAN	0	135,000	0	10,000	6,315	0	0	0	202,646	28,019	0	693,314	0	0	3,155,202
ADRIAN	0	39,938	0	7,795	26	0	0	0	515,297	108,213	0	0	0	0	3,590,229
ADRIAN	0	54,051	0	4,984	0	0	0	0	400,758	72,422	0	1,183,269	0	0	3,772,955
ADRIAN	0	302,501	0	92,661	0	0	0	0	349,092	14,107	0	293,572	0	0	1,772,966
ADRIAN	0	46,453	0	12,729	7,010	0	0	0	85,719	29,459	0	1,111,161	0	0	803,280
ADRIAN	0	143,688	0	45,630	112,158	0	0	0	200,000	29,459	0	2,566,229	0	0	7,659,009
ADRIAN	0	350,153	0	120,001	0	0	0	0	1,058,032	159,148	0	2,617,755	0	0	4,005,822
ADRIAN	0	1,550	0	0	0	0	0	0	405,000	79,524	0	708,791	0	0	2,360,891
ADRIAN	0	6,215	0	0	0	0	0	0	551,469	47,229	0	815,590	0	0	2,220,954
ADRIAN	0	263,453	0	50,931	0	0	0	0	400,000	24,767	0	894,673	0	0	2,216,180
ADRIAN	0	102,480	0	0	0	0	0	0	128,000	13,408	0	0	0	0	1,452,261
ADRIAN	0	200,000	0	21,151	0	0	0	0	92,028	11,777	0	253,736	0	0	1,058,206
ADRIAN	0	56,580	0	1,380	222,561	0	0	0	83,454	10,570	0	0	0	0	457,843
ADRIAN	0	48,156	0	0	13,950	0	0	0	220,000	49,174	0	165,996	0	0	2,014,581
ADRIAN	0	430,001	0	73,000	2,948	0	0	0	0	0	0	0	0	0	0

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Processed 10/25/2010 for USD CA															7/1/2010
Rev 11/3/2010 incl CAG66 for USD CA	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010
	Summer Smh.	Special Fed.	Cost of Living	Voc. Ed.	Gifts/Grants	Special Liability	School Relevo.	Special Reserve	Contingency Res.	Textbook	Tuition Reimb.	B&I #1	B&I #2	No Fund Warrants	Sped Coop.
USD Name	County Name	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.
		29	30	33	34	35	42	44	47	53	55	57	62	63	78
HOLTON	JACKSON	28,269	277,085	0	0	10,042	0	0	346,962	108,974	208,938	0	389,113	0	890,075
ROYAL VALLEY	JACKSON	0	374,367	0	41,649	38,016	0	0	325,000	209,938	0	0	0	0	0
VALLEY FAULT	JEFFERSON	0	109,147	0	10,977	9,357	0	0	225,612	81,419	0	1,195,525	0	0	0
JEFFERSON COUNT	JEFFERSON	11,728	278,639	0	27,798	100	0	0	205,478	83,820	94,688	0	484,405	0	0
JEFFERSON WEST	JEFFERSON	0	277,872	0	547	23,919	0	0	0	0	0	0	554,515	0	0
OSKALOOSA PUBLI	JEFFERSON	0	276,648	0	50,000	0	0	0	477,812	26,783	0	0	1,178,993	0	0
OSKALOOSA PUBLI	JEFFERSON	0	302,528	0	0	22,448	0	0	375,177	97,676	0	0	1,358,777	0	0
MCCLOUTH	JEFFERSON	0	601,464	0	53,300	0	0	0	464,969	82,153	0	0	558,685	0	0
PERRY PUBLIC SC	JEFFERSON	0	541,611	0	17,350	0	0	0	357,599	7,634	0	0	2,887,264	0	0
ROCK HILLS	JEFFERSON	0	0	0	0	0	0	0	10,925,882	5,000,949	0	0	0	75,913	0
BLUE VALLEY	JOHNSON	71,870	11,974,908	0	2,753,048	147,220	0	3,992,155	63,934	0	0	40,353,000	0	0	0
SPRING HILL	JOHNSON	0	216,822	0	24,966	76,471	0	0	350,418	5,000,949	0	0	10,064,023	0	0
GARDNER-EDGENTO	JOHNSON	32,598	721,442	0	47,029	0	0	0	124,258	0	0	16,489,112	0	0	0
DESOIT	JOHNSON	0	923,426	0	93,375	53,365	0	0	3,806,622	483,013	0	0	3,403,252	0	0
OLATHE	JOHNSON	1,492,177	0	50,000	336,130	81,901	0	0	9,990,401	833,213	0	13,447,009	0	0	0
SHAWNEE MISSION	JOHNSON	550,399	0	0	0	356,130	0	0	8,906,401	38,536,994	0	30,194,923	0	0	0
LAKIN	KEARNEY	11,321,818	0	978,870	4,595,658	1,000,000	0	0	5,638,052	1,385,161	0	18,262,225	0	0	0
LAKIN	KEARNEY	694,514	0	61,131	31,066	0	0	0	499,990	682,731	0	1,091,221	0	0	0
DEERFIELD	KEARNEY	55,712	328,919	0	103,317	0	0	0	282,440	16,534	0	2,003,231	0	0	0
KINGMAN-MORWICH	KINGMAN	0	95,442	0	73,677	0	0	0	442,456	60,403	0	1,239,405	0	0	0
CUNNINGHAM	KINGMAN	0	113,989	0	19,128	79	0	0	175,000	23,668	0	0	0	0	0
GREENSBURG	KIOWA	0	293,829	0	8,632	257,139	0	0	248,160	0	0	1,156,927	0	0	0
MULLINVILLE	KIOWA	0	137,558	0	0	-2,436	0	0	160,079	12,018	0	0	0	0	0
HAVILAND	KIOWA	0	26,221	0	0	0	0	0	132,626	0	0	998,251	0	0	0
PASSIONS	LABETTE	0	289,268	0	200,024	14,418	0	0	1,003,816	0	0	183,246	0	0	0
OSWEGO	LABETTE	9,852	289,757	0	129,933	0	0	0	358,793	10,288	0	2,483,934	0	0	0
CHECTO-PT PAUL	LABETTE	30,228	0	60,827	5,559	0	0	0	449,416	11,651	0	2,463,994	0	0	0
LABETTE COUNTY	LABETTE	280,093	0	148,875	0	0	0	0	788,390	112,192	0	3,487,239	0	0	0
HEATLY PUBLIC SC	LANE	0	100,745	0	5,523	10,865	0	0	103,088	26,335	0	306,218	0	0	0
DIGHTON	LANE	0	67,189	0	13,467	21,174	0	0	192,699	17,574	0	0	0	0	0
FT LEAVENWORTH	LEAVENWORTH	50,719	1,256,368	0	155,379	3,000	0	0	1,389,350	846,048	0	624,716	0	0	0
EASTON	LEAVENWORTH	0	244,314	0	156,706	375,575	0	0	477,452	291,552	0	3,376,374	0	1,439,536	0
LEAVENWORTH	LEAVENWORTH	0	1,907,557	0	0	0	0	0	2,400,000	291,133	0	16,490,509	0	0	0
BASEHOR-IRONWOOD	LEAVENWORTH	342,055	0	69,905	0	0	0	0	460,890	179,074	0	1,848,805	0	0	0
TONGANONKE	LEAVENWORTH	0	186,379	0	0	0	0	0	266,000	72,996	0	2,930,180	0	0	0
LANSGIN	LEAVENWORTH	2,394,409	0	13,422	15,216	0	0	0	1,419,767	168,461	0	2,231,329	0	0	0
LINCOLN	LINCOLN	212,320	0	30,000	1,809	0	0	0	276,872	0	0	483,523	0	0	0
STEVAN GROVE	LINCOLN	0	18,347	0	0	0	0	0	128,587	8,391	0	0	0	0	0
PLEASANTON	LINN	204,467	0	0	1,487	0	0	0	81,923	0	0	0	0	0	0
JAYHAWK	LINN	16,020	335,589	0	211,922	36,230	0	0	299,872	30,516	0	206,294	0	0	0
PRARIE VIEW	LINN	0	374,281	0	0	11,407	0	0	736,242	146,670	0	935,491	0	0	0
DAKRY	LOGAN	0	244,060	0	0	0	0	0	200,009	32,528	0	0	0	0	0
TRIPPLANS	LOGAN	0	59,825	0	0	6,043	0	0	136,423	29,285	0	0	0	0	0
NORTH LYON COIN	LYON	0	173,644	0	49,305	136	0	0	179,503	6,480	0	616,792	0	0	0
SOUTHERN LYON C	LYON	0	152,387	0	0	0	0	0	3,702,514	0	0	1,804,513	0	0	0
EMPIRIA	LYON	228,839	1,628,965	0	109,327	68,695	0	0	3,475,748	37,014	0	2,829,639	0	493,416	0
CENTRE	MARION	11,484	214,830	0	25,000	0	0	0	181,969	43,334	0	199,554	0	0	0
PEABODY-BURNS	MARION	0	259,049	0	17,408	0	0	0	285,803	41,853	0	406,528	0	0	0
MARION-FLORENCE	MARION	0	294,207	0	1,411	1,373	0	0	150,505	14,895	0	674,254	0	0	0
DURHAM-HILLSBOR	MARION	0	370,937	0	130,000	0	0	0	0	0	0	204,510	0	0	0
GODESSL	MARION	0	259,878	0	44,000	0	0	0	216,849	22,971	0	112,170	0	0	0
MARSHALL	MARION	0	463,927	0	0	4,371	0	0	218,954	146,810	0	190,840	0	0	0
VERMILLION	MARSHALL	0	148,061	0	20,283	5,083	0	0	412,366	145,992	0	360,818	0	0	0
VALLEY HEIGHTS	MARSHALL	1	126,071	0	30,437	5,253	0	0	207,512	0	0	2,335,366	0	0	0
SMOXY VALLEY	MCHENRON	40,954	1,702,975	0	149,600	0	0	0	737,142	76,579	0	1,721,890	0	0	0
MCHENRON	MCHENRON	0	1,132,421	0	0	72,815	0	0	567,646	370,769	0	1,812,155	0	0	890,303
MCHENRON	MCHENRON	3,472	139,799	0	31,141	8,659	0	0	237,699	4,175	0	347,508	0	0	0
CANTON-GALVA	MCHENRON	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Processed 10/25/2010																
Rev 11/3/2010 and C066 for USD CB		7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010	7/1/2010
		General Fund	Federal Funds	Supp. General	Adult Education	At Risk (w/ Old)	Adult Supp. Ed.	At Risk (K-12)	Bilingual	Virtual Ed.	Capita Outlay	Driver Training	Declining Enroll.	Extra Sch.	Food Service	Prof. Develop.
		Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.	Cash Bal.
USD Name	County Name	06	07	08	10	11	12	13	14	15	16	18	19	22	24	26
LYONS	RICE	0	0	77,800	0	0	0	96,449	71,041	6,627	78,711	17,792	0	0	115,541	67,705
DD444	LITTLE RIVER	0	16,089	44,516	0	0	0	0	0	0	250,135	8,630	0	0	31,146	9,705
DD478	RILEY COUNTY	0	0	43,653	0	0	0	1,348	0	0	284,054	5,507	0	0	81,840	1,657
DD383	MAHARATTAN	0	3,402	294,530	207,316	92,272	0	717,295	71,868	169,797	2,899,237	47,695	0	0	1,003,670	89,255
DD384	BLUE VALLEY	0	0	27,438	0	0	0	0	0	0	146,959	3,935	0	0	44,757	4,046
DD269	PALCO	0	9,779	51,128	0	0	0	0	0	0	655,976	2,159	0	0	45,992	5,065
DD020	PLAINVILLE	0	34,631	69,985	0	0	0	41,285	0	0	507,589	17,913	0	0	81,216	24,581
DD021	STOCKTON	0	0	7,702	0	0	0	0	0	0	670,958	7,079	0	0	55,504	5,555
DD035	LAROSSE	0	729	11,308	0	0	0	0	0	0	694,048	78,063	0	0	59,987	12,101
DD039	PARADISE	1	13,473	34,838	0	0	0	0	0	0	283,817	5,766	0	0	38,474	0
DD047	RUSSELL COUNTY	0	22,870	44,566	0	0	0	81,392	0	0	443,613	185	0	0	2,923	143
DD005	SAUNIA	0	0	543,014	409,568	0	0	47,963	0	0	1,132,936	50,845	0	0	43,033	0
DD006	SOUTHEAST OF SA	0	-1,240,972	142,981	0	0	0	994,942	84,316	0	8,392,693	14,783	0	0	502,658	256,021
DD307	ELSAINE	0	0	17,289	0	0	0	811,006	0	0	550,102	28,807	0	0	49,160	9,433
DD465	SCOTT COUNTY	0	37,846	258,025	0	0	0	11,975	15,048	0	380,967	17,816	0	0	122,951	42,203
DD059	WICHITA	134,303	1,265,561	4,076,229	67,510	521,491	0	2,993,765	1,832	40,131	31,459,839	177,539	0	855,739	5,139,467	1,619,659
DD060	DERBY	0	29,410	301,851	0	0	84,017	100,000	49,982	0	4,816,542	12,688	0	0	718,709	19
DD051	HAYSVILLE	0	8	144,283	0	0	0	1,051,610	165,153	140,160	2,920,928	328,563	0	0	1,045,780	363,882
DD062	VALLEY CENTER P	0	8,884	181,391	0	0	0	10,407	99	0	4,058,532	93,103	0	0	9,657	2,331
DD063	MULVANE	0	18,601	33,267	0	0	0	23,108	0	0	1,423,454	117,586	0	0	284,834	150,000
DD064	CLEARWATER	0	557	62,335	0	0	0	1,794,546	32,325	0	150,000	32,325	0	0	99,525	0
DD065	GODDARD	2	-98,630	34,430	0	0	0	475,554	23,659	0	5,765,063	84,183	0	0	279,289	43,566
DD066	MADE	0	0	557,945	0	0	0	100,000	25,000	0	5,765,063	175,941	0	0	211,012	0
DD067	RENNICK	0	9,982	157,945	0	0	0	0	0	0	1,019,270	21,793	0	0	18,905	0
DD068	CHENEY	0	1,500	47,744	0	0	0	0	0	0	656,930	48,317	0	0	60,757	38,318
DD480	LIBERAL	0	3,046	128,554	0	0	0	0	0	0	2,372,024	114,202	0	0	501,833	110,710
DD483	KSMET PLAINS	0	142,211	121,325	0	0	0	1,694,995	57,105	0	1,694,995	72,191	0	0	139,592	48,874
DD045	SEAMAN	0	-23,427	138,134	0	0	221	0	50,000	0	1,944,551	57,105	0	6	331,763	0
DD072	SILVER LAKE	642	0	42,431	0	0	0	25,743	0	0	861,959	29,108	0	0	45,820	17,630
DD047	ALBURN WASHBURN	0	-56,694	363,211	0	0	0	92,242	33,653	0	799,912	34,155	0	0	21,038	10,733
DD040	SHAWNEE HEIGHTS	0	-60,006	259,647	0	0	0	509,219	10,889	0	3,161,045	48,617	0	0	164,230	174,602
DD501	TOPEKA PUBLIC S	197	346,556	758,411	121,946	6,753	36,242	845,884	75,589	0	10,953,074	10,953,074	0	0	1,863,237	577,818
DD412	HONE COMMUNITY	0	200	33,342	0	0	0	33,832	0	0	696,660	42,427	0	0	36,344	8,733
DD352	GODDARD	0	1,682	0	0	0	0	40,964	29,873	0	1,015,127	12,881	0	0	105,905	0
DD037	SMITH CENTER	0	5,700	59,381	0	0	0	35,000	0	0	479,004	15,000	0	0	60,138	20,000
DD039	ST JOHN-HUDSON	0	4,911	14,719	0	0	0	70,317	0	0	1,014,270	16,858	0	0	64,800	43,508
DD030	ST JOHN-HUDSON	0	6,746	0	0	0	0	0	0	0	491,439	6,381	0	0	35,970	9,000
DD031	WAGGONVILLE	0	5,126	749	0	0	0	0	0	0	750,186	28,810	0	0	40,483	22,120
DD452	STANTON COUNTY	0	0	95,726	0	0	0	-95	0	0	1,101,831	10,082	0	0	111,519	2,468
DD029	MOSCOW PUBLIC S	0	1,631	0	0	0	0	0	0	0	2,297,678	23,489	0	0	97,216	71,322
DD020	HILGISTON PUBLIC	0	210	108,408	0	0	0	0	0	0	260,763	9,773	0	0	19,872	0
DD033	WELLINGTON	0	45,389	153,534	0	0	0	0	0	0	643,216	20,919	0	0	75,290	0
DD036	CONWAY SPRINGS	0	0	41,229	0	0	0	0	0	0	334,055	31,710	0	0	31,710	0
DD035	CONWAY SPRINGS	0	0	41,229	0	0	0	0	0	0	347,027	11,484	0	0	36,886	0
DD037	BELLE PLANE	0	31,354	80,914	0	0	0	89,845	0	0	347,027	11,484	0	0	36,886	0
DD038	OXFORD	1	16,024	34,558	0	0	0	222	0	0	388,325	0	0	0	28,137	0
DD039	ARGONIA PUBLIC	0	0	4,088	0	0	0	0	0	0	698,324	5,055	0	0	24,631	0
DD060	CADWELL	0	-805	16,752	0	0	0	0	0	0	41,953	10,570	0	0	18,780	0
DD060	CADWELL	0	-25,764	0	0	0	0	0	0	0	204,578	14,316	0	0	116,269	13,426
DD060	CADWELL	0	5,430	165,727	0	0	0	61,569	0	0	399,006	8,994	0	0	45,459	0
DD060	CADWELL	0	0	11,587	0	0	0	155,508	9,290	500	105,678	494	0	0	2,734	0
DD060	CADWELL	0	0	11,587	0	0	0	100,000	0	0	1,070,578	14,570	0	0	71,003	954
DD060	CADWELL	0	0	2,802	0	0	0	56,577	0	0	565,111	38,531	0	0	73,887	0
DD060	CADWELL	0	0	44,892	0	0	0	0	0	0	1,071,126	26,535	0	0	90,798	88,410
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DD060	CADWELL	0	0	44,892	0	0	0	0	0	0	1,071,126	26,535	0	0	90,798	88,410
DD060	CADWELL	0	0	44,892	0	0	0	0	0	0	1,071,126	26,535	0	0	90,79	

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MINUTES

LEGISLATIVE EDUCATIONAL PLANNING COMMITTEE

December 7, 2011
Room 152-S—Statehouse

Members Present

Senator Jean Schodorf, Chairperson
Representative Steve Huebert, Vice-chairperson
Senator Marci Francisco
Senator Bob Marshall
Senator Ruth Teichman
Senator John Vratil
Representative Owen Donohoe
Representative Lana Gordon
Representative Eber Phelps
Representative Jo Ann Pottorff

Members Absent

Senator Terrie Huntington
Representative Barbara Ballard
Representative Pat Colloton

Staff Present

Sharon Wenger, Kansas Legislative Research Department
Martha Dorsey, Kansas Legislative Research Department
Reagan Cussimano, Kansas Legislative Research Department
Jason Long, Office of the Revisor of Statutes
Eunice Peters, Office of the Revisor of Statutes
Debbie Bartuccio, Committee Assistant

Conferees

Dr. Andy Tompkins, President and CEO, Kansas Board of Regents
Doug Powers, Superintendent, Maize School District
Landon Fulmer, Policy Director, Office of Governor Brownback
Dale Dennis, Deputy Commissioner, Department of Education
Mark Tallman, Kansas Association of School Boards

Others Present

See attached list.

Morning Session

The meeting of the Legislative Educational Planning Committee (LEPC) was called to order by Chairperson Schodorf. *Representative Pottorff made a motion to approve the minutes of the September 22, 2011, Committee meeting. The motion was seconded by Senator Teichman. The motion passed.*

Dr. Andy Tompkins, President and CEO, Kansas Board of Regents (KBOR), provided testimony concerning the KBOR's legislative initiatives and how higher education contributes to everyday lives (Attachment 1). A chart was presented showing a total of 35,412 higher education graduates with a breakdown of occupations for selected graduate populations in academic year 2010. One chart illustrated employment and education levels. Another chart showed the fall student headcount for selected years ranging from 1959 through 2011. The 2010 revenue distribution showed the portions funded by total state funding, tuition and fees, local appropriations, and other sources, such as grants and contracts.

The five-year revenue comparison by full time employee (FTE) showed the following:

- Educational appropriations per FTE - \$6,386 in 2005 to \$5,191 in 2010 – 18.7 percent decline;
- Net Tuition Revenue per FTE - \$3,847 in 2005 to \$4,241 in 2010 – 10.2 percent increase; and
- Educational revenue per FTE - \$10,233 in 2005 to \$9,432 in 2010 – 7.8 percent decline.

Dr. Tompkins stated for every \$1 invested by the state, Kansas receives \$11.94 in return. The KBOR's areas of focus include:

- Excellence – In programs of study, quality of faculty, research, and preparing our citizens for success in the workplace and civic life.
- Efficiency – In use of resources, unnecessary duplication of programs, conservation of natural resources, and promoting collaboration between institutions.
- Economic Development – In promoting translational research, partnering with business and industry, and responding to the workforce needs of the state through quality programs and customized training.

The Board of Regents' Foresight 2020 includes: 1) align systems and institutions, 2) increase participation, 3) improve retention and graduation rates, 4) enhance student success, 5) align with Kansas workforce needs, and 6) ensure state university excellence.

Dr. Tompkins provided the following information concerning Kan-ed:

- Cut \$4 million from the budget, which included a plan to phase-out content services by FY 2013;

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- Established regular meetings of the Kan-ed Advisory Committee;
- Reported to Kan-ed Interim Study Committee and working with Legislative Post Audit with a performance audit to be completed by the end of January 2012; and
- Pursuing a new model that would merge the Kan-ed network with KanREN and develop a sliding fee schedule for services.

The following legislative policy initiatives for the 2012 Legislative Session were presented for the Committee to consider introducing as bills.

- **Deferred maintenance tax credit legislation for universities, community colleges, and technical colleges.** Proposal: This would extend the sunset for deferred maintenance tax credits until 2015, reduce the total tax credits from \$15 million to \$10 million for state universities, raise the tax credit for taxpayers from 50-60 percent, and allow community and technical colleges to pool unused tax credits;
- **Sunset for the current fee structure for private postsecondary.** Proposal: Request the elimination of the sunset, so KBOR can continue to charge adequate fees in order to continue to be able to review the institutions and programs offered in Kansas, in a timely manner. The number of programs has increased 337 percent since 2007;
- **Technical Workforce Grant.** Proposal: Request shift to a needs-based, technical education grant program that focuses on programs related to critical, high-demand, high-cost job training. KBOR will work with KDOC to identify which areas are or will be in the greatest need of trained workers;
- **Remove sunset from the Project Delivery Construction Procurement Act.** Proposal: Request to eliminate the sunset on this act that streamlined the building process of state universities. The process has saved an average of 138 days and is supported by the universities and the private sector. This process only applies to privately funded projects;
- **Streamline license plate process.** Proposal: Simplify the currently cumbersome process to allow people to buy educational license plates directly from the county treasurer when they register their vehicle;
- **Publication of Notices.** Proposal: Request an alternative path of publishing notices when there is no paper of general circulation in the county;
- **Advancing commercialization in Kansas.** Proposal: Request clarifying language to allow a state employee (researcher) to provide information to the university when they are in the process of commercializing the research, as long as the employee does not have contract authority. Currently such disclosure could violate the government ethics rules; and

- **Add University of Kansas Medical Center (KU Med) to the list of healthcare providers for quality assurance and peer review activity.** Proposal: Request KU Med be defined as a health care provider for the purposes of quality assurance and peer review only. This corrects an oversight that occurred in 1988 when the University of Kansas Hospital and Medical Center were separated.

Questions from the Committee were addressed throughout the presentation. *Representative Pottorff made a motion to introduce all the legislative policy initiatives presented by Mr. Tompkins. The motion was seconded by Representative Huebert. The motion passed.*

Doug Powers, Superintendent, Maize School District, provided testimony concerning the issues faced by a mid-sized school district (Attachment 2). He began with the conclusion that working together – school officials and legislators – is the only way Kansas children will benefit. Maize USD 266 was formed in 1966 and the District currently serves over 6,600 students within 42 square miles. During the past decade, the District has experienced one of the highest growth rates in the Sedgwick County with an average enrollment increase of 131 students per year over the last decade. He reviewed how cuts in funding have affected staffing, programs, and infrastructure. Some positive changes include the use of technology, strategic partnerships, green initiatives, and business efficiencies.

His presentation provided information concerning the community, district demographics, students, and staff. Some items mentioned included the following:

- The Maize School District is located on the rapidly growing northwest side of Wichita and is noted for being progressive and innovative while also providing a personal and caring atmosphere.
- The ethnicity of the area is approximately 81 percent white, six percent Hispanic, two percent African American, one percent American Indian/Alaskan, four percent Asian, with six percent of Maize students are multi-ethnic.
- In the 2009 survey of parents, parents cited small class size, quality of teaching staff, use of technology, and well-rounded curriculum and activities as strong points for the district.
- The 2011 ACT average composite score was 22.9, a score higher than both the state and national averages, with 380 students taking the exam last year.
- The district made Adequate Yearly Progress (AYP) in reading and math in the 2010-11 school year with 94.7 percent scoring at proficient and above in reading and 92.5 percent of the students tested scoring at proficient and above in math.
- The Maize Educational Foundation funded over \$68,000 in grants to teachers for the 2011-12 school year. The Foundation's focus is on technology, student enrichment, instructional grants, and their goal of raising \$2.5 million in the next five years.

- The district currently has 629.5 FTE employees. This includes classified, licensed, and administrators. Approximately 60 percent of the staff live within the district.
- 395 staff members are licensed (teachers or nurses). This group's average length of service at Maize is 12.7 years. Fifty percent of the teachers have been with the district ten or more years.
- Fifty-six percent of the teachers have earned their master's or PhD degree.

Budget information was provided. The largest portion of budget is for salaries and benefits for the highly qualified staff. Sixty-two percent of the budget is spent on instruction and instructional support, eight percent for administration, 11 percent for capital improvements and maintenance, 11 percent for bond projects (debt services), and eight percent in miscellaneous costs for transportation, food service, special education transportation, and professional development for staff. Historically, the district's property tax levy is consistently one of the lowest in the county.

Superintendent Powers stated some of the challenges ahead include: meeting increasingly high expectations; implementation of the common core standards; handling unfunded state and federal mandates; and accommodating future growth.

Questions by the Committee were addressed throughout the presentation.

Afternoon Session

Landon Fulmer, Policy Director, Office of Governor Brownback, provided a presentation on Governor Brownback's School Finance Plan ([Attachment 3](#)). According to Mr. Fulmer, in Governor Brownback's Roadmap for Kansas, he made a commitment to the people of the state to improve education by increasing the percentage of students who are career and college ready upon graduation and the percentage of fourth graders reading at grade level. He also made a commitment to introduce a new school finance formula that increases local control, transparency, accountability, breaks the cycle of litigation, and focuses more resources on the classroom.

Mr. Fulmer told the Committee the concepts described below are the result of several months of discussions with hundreds of Kansans who share the Governor's interest in improving education. They are the framework of a modern formula that will provide districts with the resources and flexibility they need to help Kansas students meet today's challenges, prepare for tomorrow's opportunities, and excel in education:

- Hold-Harmless: This provision will provide districts with a level of funding certainty as there is a transition from one formula to the other;
- FTE Payment: A standard per-student payment will be made to each school district in a lump sum based on their full-time equivalent enrollment as certified by Kansas Department of Education (KSDE). The amount of money paid per student will be determined by the Legislature;

- **Equalization:** This provision will make payments directly to school districts to equalize for the discrepancy in property tax values. The state mandated mill levy will be reduced and the money would be collected into a special revenue fund for distribution. School districts will have the ability to raise or lower their local mill levies to a rate determined by the local school board;
- **Block Grants:** Block grant programs managed and accounted for by KSDE will be made available to the school districts through an application process. The Legislature will determine the amount available in each block grant. Block grants will include the following:
 - An operating premium block grant designed to help sparsely populated rural areas pay for physical plant equity and student transportation costs;
 - An at-risk block grant designed to aid districts with high poverty rates, a large bilingual population, or non-proficiencies;
 - A teacher incentive program designed to reward highly effective teachers who have shown the ability to increase student performance in at-risk populations; and
 - A block grant for innovations in education; and
- **County Sales Tax Option:** This provision will allow counties to opt-in to an equalized education fund managed by the state. The decision to opt-in must be approved by the voters of the county. Funding will then be distributed to the school districts operating in the participating counties.

The following information was provided concerning why the Governor proposes changing the current formula, as opposed to fully funding the current formula:

- The current formula is almost twenty years old. Kansas has changed significantly during that time;
- The current formula has been under constant litigation for many years. The time has come for all Kansans to work together so we can stop sending education dollars to the courtroom and send them to the classroom;
- The current formula does not focus resources on the classroom. Districts can fund the construction of new schools and athletic facilities, while being forced simultaneously to layoff teachers because they lack funding for the classroom;
- The current formula does not connect the allocation of resources to student outcomes. The weightings structure was designed to address the unique needs of local school districts, but lacks accountability measurements to ensure the students' educational needs are being met; and
- The current formula limits local control and flexibility. The challenges and opportunities encountered by Kansas students vary significantly from one district to another. Local school boards should be given maximum flexibility to help students rise to local challenges and seize local opportunities.

The following information was provided concerning whether the new formula will shift the burden of financing education from the state to the local level:

- Education is the primary mission of state government and will continue to be so moving forward; and
- The “Hold-Harmless” provision of the Governor's plan sets a floor for state spending on education, both statewide and for every individual district in Kansas. Therefore, the state cannot spend less state money on education in the future than it does at the time the new formula takes effect.

The following information was provided concerning the question as to whether the new formula will distribute money equitably:

- Kansas must provide a quality education for every child, regardless of zip code;
- The Governor's formula will include a powerful equalization mechanism that distributes money from property tax rich districts to property tax poor districts;
- Revenue generated from the county option sales tax for education also will be equalized among the school districts with students in the participating counties; and
- The block grant program also will provide additional state funding to address the needs of economically disadvantaged students.

Concerning the question as to how the state will fund education if income tax rates are reduced, the Governor has stated his proposed changes to state income tax rates will be revenue neutral. Therefore, his tax plan will not reduce the amount of resources available to fund education.

Concerning the question of whether the state's use of block grants to fund education create financial uncertainty from year to year, pit school districts against each other to fight for funding, and require them to hire additional staff to write the grant applications—the following information was provided:

- As part of his plan, the Governor has suggested Kansas move to a two-year budget cycle for education spending. Therefore, the new formula will provide more financial predictability and certainty for school districts, not less; and
- Kansas will use non-competitive formula grants for the operating premium and at-risk grant programs. The formula will allow school districts to make reasonable assumptions about future funding levels. The Kansas State Department of Education (KSDE) will not require extensive application submissions for these programs. However, districts will be required to show the additional money they received to address the unique needs of at-risk students improved the measurable outcomes of their at-risk population at the end of the school year.

Questions by the Committee were addressed throughout the presentation.

Dale Dennis, Deputy Commissioner, KSDE, provided an update on FY 2012 and 2013 Education Finance and K-12 issues for possible Committee action.

Mr. Dennis first provided a copy of a memorandum from Alan Conroy concerning new revenue estimates. He called attention to the last line on the first page which stated, if only looking at the state's tax receipts for the two years 2012 and 2013, there is an increase of approximately \$500 million (Attachment 4).

The next document reviewed (Attachment 5) included information the Committee could review for possible action during the 2012 Legislative Session:

- Base State Aid Per Pupil (BSAPP) (the statutory BSAPP is \$4,492). The Governor's recommendation for 2011-12 is \$3,780;
- Supplemental General State Aid Low Valuation Districts (LOB). The question is whether or not the Committee wants to make any recommendations on LOB State Aid which is not fully funded (Attachment 6);
- Virtual School Enrollment. Whether such enrollment should be counted when computing local option budgets and bond and interest aid;
- 2011 SB 21. Beginning on July 1, 2012, requires school districts to develop and maintain a uniform reporting system for receipts and expenditures; and requires KSDE, annually, to publish all expenditures for each school district on a per pupil basis;
- Contingency Reserve Fund. Provides that the contingency reserve fund will drop from ten percent to six percent July 1, 2012;
- Salary cap elimination for teachers working after retirement in their school district ends on July 1, 2012 (Attachments 7 and 8);
- Special Education State Aid. Changes the starting date of the portion of the special education school finance formula that determines the minimum and maximum amount of special education state aid a school district may receive. This provision now goes into effect for the 2012-13 and 2013-14 school years and ends on June 30, 2014; and
- Computation of local option budget amount. Current law allows the local option budget to be calculated based on a BSAPP of \$4,433 and the 2008-09 special education state aid. The latter could be changed to state the use of the 2008-09 special education state aid or the current special education state aid appropriated, whichever is greater (Attachment 9).

Following Mr. Dennis' presentation, the Committee discussed and made the following recommendations and bill introductions.

Senator Vratil made the motion the Committee support the Governor's recommended base state aid of \$3,780. The motion was seconded by Representative Huebert. There was discussion as to whether the purpose of the Committee is to look at appropriations. Senator

Vratil stated the recommendation is simply to support the Governor's proposal. Three of the members voted for the recommendation and six voted against the recommendation. Motion failed.

Senator Teichman made the motion there be no recommendation and there will be further study on the base aid per pupil. The motion was seconded by Representatives Pottorff and Donohoe. The motion passed.

Senator Marshall made a motion to rescind the Teichman motion and change the recommendation to make the base state aid per pupil of \$3,780 be the minimum amount per student. The motion was seconded by Senator Vratil. There were two votes in opposition. Representative Donohoe requested his vote be recorded as being opposed. The motion passed.

Representative Huebert requested Mr. Dennis provide information to the Committee showing the total state aid to schools beginning in 1992 and what it would be today, if the amounts had kept up with inflation.

Concerning the Supplemental State Aid (Local Option Budget State Aid) now being funded at 85.7 percent, the Committee decided to make no recommendation, at this time. If it was to be 100 percent funded, there would be an additional expense of about \$56 million.

Concerning the question whether to include the virtual student enrollment in the local option budget and bond and interest state aid calculations, Senator Vratil made a recommendation to count virtual school students as they have been counted and as all other students are counted, which would result in no change to state aid calculations. Mr. Dennis indicated this is what the current law states. The Committee stated its support for the current law.

The next topic discussed was 2011 SB 21, the uniform accounting and reporting issue, which Mr. Dennis indicated KSDE was proceeding to implement at an estimated cost of \$50,000 to KSDE. Senator Vratil made a motion to provide money to the Department of Education to carry out this mandate and to introduce a supplemental appropriations bill to appropriate \$50,000 to cover the expenses related to implementing 2011 SB 21. The motion was seconded by Senator Teichman. The motion passed.

The next issue discussed was the Contingency Reserve Fund which will change from ten percent to six percent effective July 1, 2012. Senator Teichman made a motion to introduce a bill to maintain the present level at ten percent with a sunset date of July 1, 2015. Senator Marshall seconded the motion. The motion passed.

The next topic was the Working After Retirement bill which contains a provision which expires on July 1, 2012. Senator Teichman made a motion to introduce legislation to extend the provision three more years to July 1, 2015. The motion was seconded by Senator Francisco. The motion passed.

Concerning the Special Education State Aid and the minimum and maximum amounts' calculations, Senator Vratil made a motion to introduce a bill to repeal this law. The motion was seconded by Senator Teichman. The motion passed.

Concerning the computation of Supplemental General State Aid, Senator Vratil made a motion to introduce legislation to amend the pertinent statute to allow school districts to choose

the 2008-09 Special Education State Aid appropriation or the current year's Special Education State Aid appropriation, whichever is greater. Senator Teichman seconded the motion. The motion passed.

KSDE provided the Committee with a short demonstration of a website providing information on high school students concerning their progress through high school and subsequent enrollment in higher education. Detailed information is available per student for each district. This provides quantitative information concerning how well schools are preparing their students for higher education.

Mark Tallman, Kansas Association of School Boards, presented testimony concerning Kansas Educational Outcomes. His testimony reviewed a document entitled "Improving Kansas Education" (Attachment 10). Educational improvement can be measured over time and against other benchmarks in four key areas: mastery of basic reading and math skills, high school completion, preparation for postsecondary education, and adult educational attainment. The first three reflect how the school system prepares students for postsecondary education; the fourth measures the results of that preparation and its impact on economic indicators, such as employment, income, and poverty.

According to Mr. Tallman, none of these measures is entirely the result of the school system. Schools have only limited control over the circumstances, motivation, and abilities of their students. Students are frequently mobile, so the exact same students cannot be measured as they move through and exit the system, especially as adults. In addition, there are many important aspects of education that cannot be easily or consistently measured. However, there is enough data to draw some important conclusions:

- Kansas students have improved in mastery of basic reading and math on both state and national tests over the past decade;
- Kansas students rank among the top performing states for all students, as well as for low-income students who traditionally have lower academic performance;
- Comparing similar school systems and students, Kansas public schools generally do as well or better than private schools in Kansas and nationally;
- Kansas has made progress closing the achievement gap among student groups, which indicates that programs targeting at-risk students are working effectively;
- Despite concerns about the drop-out rate, high school completion has been rising for decades; and Kansas has improved the high school graduation rate in the past decade;
- Schools are preparing far more students for college than in the past, and Kansas scores for college-bound students rank in the top ten of all states, and have improved over the past 15 years;
- Kansas adult educational attainment has been rising since the 1940s and consistently tops the national average;

- The economic value of increasing educational attainment is significant for both individuals and states;
- Kansas school districts have produced top ten educational results with per pupil spending below the national average, and have increased educational outcomes without spending a larger share of state personal income; and
- More Kansas students are from groups that have historically had lower educational outcomes. Kansas has fewer at-risk students than many states, but has more than most other highest achieving states.

Following the final presentation, Sharon Wenger, Kansas Legislative Research Department, indicated she will prepare a draft report to include the Committee's recommendations. The draft will be distributed to Committee members *via* e-mail for their input. The Committee's revisions will be made and then redistributed to the Committee members for final approval.

Chairperson Schodorf adjourned the meeting.

Prepared by Debbie Bartuccio
Edited by Sharon Wenger

Approved by Committee on:

December 28, 2011
(Date)

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November 4, 2011

To: Dale Dennis, Deputy Commissioner, Kansas Department of Education

From: Alan Conroy, Director

Re: New Revenue Estimates

The Consensus Revenue Estimating Group met today. They revised the State General Fund (SGF) estimate for the current year (FY 2012) and made the first official estimate for FY 2013. Overall, the estimate assumes a continued growing economy -- if slowing -- for FY 2013. This expansion has a backdrop of uncertainty as national and international situations in the area of the European Union debt crisis, energy price volatility, and the sluggish domestic residential housing market continue to play out. However, remember we ended FY 2011 with SGF receipts \$107 million above the estimate and, through October, tax receipts were \$64 million above the estimate.

For FY 2012, we revised the SGF receipts upward by roughly **\$200 million or 3.3 percent** above the previous FY 2012 estimate made last April (as adjusted for legislation). The largest single increase was in individual income taxes where the estimate was increased \$173.2 million or 6.4 percent. Retail sales was increased by \$14.7 million or 0.7 percent. The compensating use tax receipt estimate was increased \$14.5 million or 4.8 percent above the previous estimate.

For FY 2013, the estimate for **total SGF receipts is \$6.291 billion or an increase of \$46.3 million or 0.7 percent** above the newly revised FY 2012 amount. However, net transfers change from a positive \$155.6 million in FY 2012 to a negative \$90.3 million in FY 2013. This swing of almost \$245 million may be accounted for in the extraordinary transfers to the SGF of \$205 million from the State Highway Fund of the Department of Transportation and almost \$40 million of expanded gaming revenue. The 2011 Legislature took specific action to transfer these receipts to the SGF rather than leaving them in the State Highway Fund or the Expanded Lottery Act Revenue Fund (ELARF). For the SGF to receive revenue from either of these sources again in FY 2013, it would take specific legislative action. As I am sure you remember, the Consensus Revenue estimate is based on current law.

The FY 2013 estimate for **taxes only** is \$6.3 billion or an increase of \$293 million or 4.9 percent above the newly revised FY 2012 taxes only amount. FY 2013 individual income tax receipts are estimated at \$3.065 billion or an increase of \$165 million or 5.7 percent. Retail sales tax receipts are estimated at \$2.2 billion, an increase of \$100 million or 4.8 percent above the revised FY 2012 amount.

If you look only at tax receipts, for the two years there is an increase of approximately \$500 million.

Educational Planning Committee

Date: 11-7-11

Attachment: 4

Looking at the SGF profile, and incorporating the following:

- The new School Finance Consensus estimates to maintain the School formula at \$3,780 and Special Education at 92.0 percent of excess costs, which adds \$34.4 million in FY 2012 and \$33.3 million in FY 2013;
- The new Human Services Caseload estimates, which adds \$17.6 million in FY 2012 and \$72.1 million in FY 2013;
- KPERS employer statutory contribution increases of \$40 million in FY 2013; and
- Special education maintenance of effort requirements of \$21.7 million, which is reflected in KPERS expenditures for FY 2013; then

The projected FY 2013 SGF ending balance is **\$389 million or 6.3 percent of expenditures.**

I have enclosed the short Consensus Revenue Estimate memorandum and the State General Fund Profile. If you have any questions, please do not hesitate to contact me.

ADC/kal

Enclosure

L014015

Table 1
State General Fund Receipts
(Dollars in Thousands)

	Consensus Estimate November 4, 2011					
	FY 2011 (Actual)		FY 2012 (Revised)		FY 2013	
	Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Property Tax:						
Motor Carrier	\$ 23,167	(7.3) %	\$ 22,500	(2.9) %	\$ 21,000	(6.7) %
Income Taxes:						
Individual	\$ 2,709,717	12.1 %	\$ 2,900,000	7.0 %	\$ 3,065,000	5.7 %
Corporation	224,865	(0.0)	225,000	0.1	240,000	6.7
Financial Inst	21,651	31.1	22,000	1.6	24,000	9.1
Total	\$ 2,956,234	11.2 %	\$ 3,147,000	6.5 %	\$ 3,329,000	5.8 %
Excise Taxes:						
Retail Sales	\$ 1,965,388	19.0 %	\$ 2,100,000	6.8 %	\$ 2,200,000	4.8 %
Compensating Use	287,730	40.0	315,000	9.5	335,000	6.3
Cigarette	95,923	(3.9)	93,000	(3.0)	92,000	(1.1)
Tobacco Products	6,573	3.5	6,800	3.5	6,900	1.5
Cereal Malt Bev.	1,905	(4.2)	1,900	(0.3)	1,900	--
Liquor Gallonage	18,276	1.8	19,000	4.0	19,000	--
Liquor Enforcement	56,120	2.4	58,000	3.3	59,000	1.7
Liquor Drink	9,003	-0.8	9,100	1.1	9,200	1.1
Corp. Franchise	30,283	(27.0)	8,000	(73.6)	6,000	(25.0)
Severance	98,666	20.5	110,200	11.7	102,800	(6.7)
Gas	41,228	3.1	41,600	0.9	36,900	(11.3)
Oil	57,437	37.1	68,600	19.4	65,900	(3.9)
Total	\$ 2,569,868	18.4 %	\$ 2,721,000	5.9 %	\$ 2,831,800	4.1 %
Other Taxes:						
Insurance Prem.	141,707	17.7 %	\$ 137,000	(3.3) %	\$ 139,000	1.5 %
Miscellaneous	2,029	(79.8)	2,500	23.2	2,000	(20.0)
Total	\$ 143,735	10.2 %	\$ 139,500	(2.9) %	\$ 141,000	1.1 %
Total Taxes	\$ 5,693,003	14.2 %	\$ 6,030,000	5.9 %	\$ 6,322,800	4.9 %
Other Revenues:						
Interest	\$ 19,764	(19.8) %	\$ 8,000	(59.5) %	\$ 7,400	(7.5) %
Net Transfers	118,879	(6.7)	155,600	30.9	(90,300)	(158.0)
Agency Earnings	50,441	(5.5)	51,500	2.1	51,500	--
Total	\$ 189,084	(7.9) %	\$ 215,100	13.8 %	\$ (31,400)	(114.6) %
Total Receipts	<u>\$ 5,882,087</u>	<u>13.3 %</u>	<u>\$ 6,245,100</u>	<u>6.2 %</u>	<u>\$ 6,291,400</u>	<u>0.7 %</u>

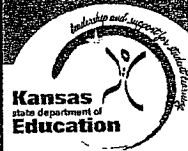
Table 2
State General Fund Receipts
FY 2012 Revised
Comparison of November 2011 Estimate to June 2011 Estimate
(Dollars in Thousands)

	FY 2012 CRE Est. as Adj. for Legis.	FY 2012 CRE Estimate	Difference	
			Amount	Pct. Chg.
Property Tax:				
Motor Carrier	\$ 27,000	\$ 22,500	\$ (4,500)	(16.7) %
Income Taxes:				
Individual	\$ 2,726,818	\$ 2,900,000	\$ 173,182	6.4 %
Corporation	226,050	225,000	(1,050)	(0.5)
Financial Inst.	21,500	22,000	500	2.3
Total	\$ 2,974,368	\$ 3,147,000	\$ 172,632	5.8 %
Excise Taxes:				
Retail Sales	\$ 2,085,264	\$ 2,100,000	\$ 14,736	0.7 %
Compensating Use	300,550	315,000	14,450	4.8
Cigarette	92,000	93,000	1,000	1.1
Tobacco Product	6,700	6,800	100	1.5
Cereal Malt Beverage	1,850	1,900	50	2.7
Liquor Gallonage	19,200	19,000	(200)	(1.0)
Liquor Enforcement	58,000	58,000	--	--
Liquor Drink	9,100	9,100	--	--
Corporate Franchise	8,000	8,000	--	--
Severance	107,700	110,200	2,500	2.3
Gas	41,600	41,600	--	--
Oil	66,100	68,600	2,500	3.8
Total	\$ 2,688,364	\$ 2,721,000	\$ 32,636	1.2 %
Other Taxes:				
Insurance Premium	\$ 133,000	\$ 137,000	\$ 4,000	3.0 %
Miscellaneous	2,000	2,500	500	25.0
Total	\$ 135,000	\$ 139,500	\$ 4,500	3.3 %
Total Taxes	\$ 5,824,732	\$ 6,030,000	\$ 205,268	3.5 %
Other Revenues:				
Interest	\$ 12,996	\$ 8,000	\$ (4,996)	(38.4) %
Net Transfers	158,900	155,600	(3,300)	(2.1)
Agency Earnings	49,401	51,500	2,099	4.2
Total Other Revenue	\$ 221,297	\$ 215,100	\$ (6,197)	(2.8) %
Total Receipts	\$ 6,046,029	\$ 6,245,100	\$ 199,071	3.3 %

Legislative Educational Planning Committee

December 7, 2011

Dale M. Dennis, Deputy
Commissioner of Education



Base State Aid Per Pupil

School Year	BSAPP
1992-93	3,600
1993-94	3,600
1994-95	3,600
1995-96	3,626
1996-97	3,648
1997-98	3,670
1998-99	3,720
1999-00	3,770
2000-01	3,820

Educational Planning Committee

Date: 12-7-11

Attachment: 5

Base State Aid Per Pupil

School Year	BSAPP
2001-02	3,870
2002-03	3,863
2003-04	3,863
2004-05	3,863
2005-06	4,257*
2006-07	4,316
2007-08	4,374
2008-09	4,400
2009-10	4,012

Statutes provide for a BSAPP of \$4,492 for 2009-10 and each school year thereafter.

Base State Aid Per Pupil

School Year	BSAPP
2010-11	3,937
2011-12	*3,780

*Governor's Recommendation

Base State Aid Per Pupil

* Approximately \$244 of the increase was a result of raising the BSAPP and lowering the enrollment weighting which resulted in no increased spending authority.

$$\begin{aligned} & \$ 3,780 - \$ 244 = \$ 3,536 \\ & \text{(compares to school years prior to} \\ & \quad \text{2005-06)} \end{aligned}$$

Base State Aid Per Pupil

Statutory BSAPP	\$ 4,492
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BSAPP for 2011-12	\$ 3,780*
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*Governor's Recommendation

Base State Aid Per Pupil and Consumer Price Index

- \$3,600 in 1992 would be the same as \$5,809.80 in 2011
- \$4,492 today would be the same as \$2,783.43 in 1992.
- \$3,780 today would be the same as \$2,342.25 in 1992.

*U.S. Bureau of Labor Statistics and Kansas Legislative Research Department

Legislative Division of Post Audit

Elementary and Secondary Education in Kansas:
Estimating the Costs of K-12 Education Using Two
Approaches – January 2006

"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."

Supplemental General State Aid LOB—Low Valuation Districts

2008-09	\$ 323,424,384	100.0%
2009-10	\$ 339,191,618	89.5%
2010-11	\$ 338,729,552	91.7%
2011-12	\$ 339,212,000	85.7%

Kansas State Department of Education
www.ksde.org



Virtual School Enrollment Assessed Valuation

Computation of LOB State Aid Excluding Virtual School Enrollment

Assessed Valuation	\$ 75,000,000
Estimated FTE Enrollment	1,250.0
Assessed Valuation Per Pupil	\$ 60,000
LOB State Aid Ratio	42.40%
Bond and Interest State Aid Percentage	23.00%

Kansas State Department of Education
www.ksde.org



Virtual School Enrollment Assessed Valuation

Computation of LOB State Aid With Increased Virtual School Enrollment

Assessed Valuation	\$ 75,000,000
Estimated FTE Enrollment	1,550.0
Assessed Valuation Per Pupil	\$ 48,487
LOB State Aid Ratio	53.57%
Bond and Interest State Aid Percentage	36.00%

Kansas State Department of Education
www.ksde.org



2011 Senate Bill 21

- Develop and maintain a uniform reporting system for receipts and expenditures for school districts to begin on July 1, 2012.
1. Includes all funds held by a school district, regardless of the course of monies held in the funds.
 2. Allows districts to record any information required by state or federal law.
 3. Provides records by fund and other pertinent classifications.
 4. Includes amounts appropriated, revenue estimates, actual revenues or receipts, amounts available for expenditure, total expenditures, unencumbered cash balances (excluding state aid receivable), and actual balances.
 5. Allows for data to be searched and compared on a district-by-district basis.

Kansas State Department of Education
www.ksde.org



2011 Senate Bill 21

- Requires each school district to annually submit a report to the State Board of Education on all construction activity undertaken by the school district financed by the issuance of bonds.
- 1. Includes all revenue, expenditures of bond proceeds authorized by law, the dates for commencement and completion of construction activity, and the estimated and actual cost of the construction activity.

Kansas State Department of Education
www.ksde.org



2011 Senate Bill 21

- Requires that the State Department of Education annually publish on its internet website a copy of Budget Form 150 for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each school district.
- 1. Requires school districts to annually publish the same information and make Budget Form 150 available on their websites.

Kansas State Department of Education
www.ksde.org



2011 Senate Bill 21

- Requires that the State Department of Education annually publish the following expenditures for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

Kansas State Department of Education
www.ksde.org



Contingency Reserve Fund

KSA 72-6426

Provides that the contingency reserve fund will drop from ten to six percent July 1, 2012.

Kansas State Department of Education
www.ksde.org



KPERS

KSA 74-4937

Working After Retirement

Provisions Expire July 1, 2012

Kansas State Department of Education
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SPECIAL EDUCATION

KSA 72-978

House Sub. for Sub. for Senate Bill 111, changes the starting date of the portion of the special education school finance formula that determines the minimum and maximum amount of special education state aid a school district may receive. This provision now goes into effect for the 2012-13 and 2013-14 school years and ends on June 30, 2014.

Kansas State Department of Education
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Computation of Supplemental General State Aid
(Local Option Budget)

KSA 74-6433d

Current Law - \$4,433 x Weighted Enrollment
(excluding spec. ed.) + 2008-09 Special
Education Amount

When special education appropriation exceeds 2008-09
amount, the computation will change to the current
year's allocation for the school district.

This will create some increases/reductions in LOB's

Kansas State Department of Education
www.ksde.org

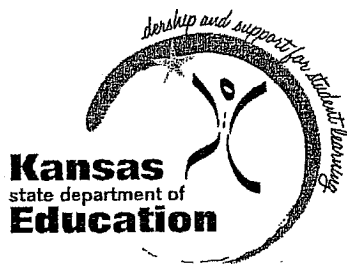


Computation of Supplemental General State Aid
(Local Option Budget)

It has been suggested that the law be amended to allow
school districts to choose the 2008-09 amount or the
current year's amount, whichever is higher.

Kansas State Department of Education
www.ksde.org





Division of Fiscal & Administrative Services

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September 22, 2011

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Local Option Budget—Low Valuation Districts

Attached is an example which provides the effects when the supplemental general state aid (local option budget) is prorated at 85.7 percent for a district with low assessed valuation. This is the estimated proration percentage for the 2011-12 school year.

We have also attached a computer printout (SF12-006) which provides an indication of the effects on the property tax of underfunding the local option budget (LOB) state aid. The state always funded the LOB state aid program until the 2009-10 school year. It appears that the proration will be even lower in the 2011-12 school year.

As you will note, the mill levy is much higher for school districts with low assessed valuation.

COLUMN EXPLANATION

Column	1 --	September 20, 2010 FTE enrollment (including military and virtual)
	2 --	2011-12 Estimated adopted local option budget
	3 --	2011-12 Estimated local option budget state aid prorated at 85.7 percent (based upon the amount appropriated)
	4 --	2011-12 Estimated local option budget state aid as provided by law
	5 --	Difference (Column 4 – 3)
	6 --	Estimated millage equivalency as a result of underfunding the local Option budget state aid program

SUPPLEMENTAL GENERAL
STATE AID
(Local Option Budget)

2009-10	\$ 336,440,519	100.0%
2010-11	\$ 338,729,552	91.7%
2011-12	\$ 339,212,000	85.7%*

*Estimate

LOCAL OPTION BUDGET
STATE AID CALCULATION
FOR
LOW VALUATION SCHOOL DISTRICTS

Assessed Valuation (Same as 2010-11)	\$ 14,345,247
FTE Enrollment – September 20, 2010	798.8
Assessed Valuation Per Pupil	\$ 17,958
2011-12 LOB State Aid Ratio	82.77
LOB (Same as 2010-11)	\$ 1,812,532
State Aid Entitlement	\$ 1,500,232
Estimated Proration	85.7%
Est. State Aid based on Appropriation	\$ 1,285,699
Difference	\$ 214,533
Millage Equivalency	14.95

	9.		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			2010-11	2011-12	2011-12 Est.	2011-12 Est.		
			FTE Enroll	Adopted	LOB Aid	LOB Aid	Difference	Est. Mill
ID #	County	District Name	(inc MILT / VIRT)	LOB Budget	85.7%	100%	(Col 4 - Col 3)	Equivalency
256	Allen	Marmaton Valley	336.5	541,800	270,607	315,761	45,154	3.05
257	Allen	Iola	1,266.4	3,110,093	1,639,723	1,913,329	273,606	5.32
258	Allen	Humboldt	541.5	1,271,000	607,255	708,583	101,327	3.96
365	Anderson	Garnett	1,081.7	2,350,000	942,126	1,099,330	157,204	2.53
479	Anderson	Crest	211.5	267,500	100,777	117,593	16,816	1.32
377	Atchison	Atchison County	629.6	1,766,111	632,061	737,528	105,466	2.52
409	Atchison	Atchison	1,638.4	3,272,000	1,581,515	1,845,408	263,893	3.19
254	Barber	Barber Co.	438.5	1,168,245	0	0	0	0.00
255	Barber	South Barber Co.	217.7	660,256	0	0	0	0.00
355	Barton	Ellinwood	390.7	1,055,741	135,987	158,678	22,691	0.61
428	Barton	Great Bend	3,023.6	5,575,000	2,725,243	3,179,980	454,737	3.09
431	Barton	Hoisington	649.0	1,550,000	589,256	687,580	98,324	2.27
234	Bourbon	Ft. Scott	1,871.2	2,688,400	1,412,096	1,647,720	235,624	3.08
235	Bourbon	Uniontown	451.0	737,000	458,106	534,546	76,440	5.79
415	Brown	Hiawatha	841.8	2,151,302	222,346	259,447	37,101	0.46
430	Brown	Brown County	582.4	1,712,939	962,267	1,122,832	160,565	7.31
205	Butler	Bluestem	523.6	1,400,397	544,744	635,640	90,897	2.96
206	Butler	Remington-Whitewater	532.0	1,350,000	307,170	358,425	51,255	1.23
375	Butler	Circle	1,748.5	3,000,000	336,544	392,700	56,156	0.35
385	Butler	Andover	4,947.1	8,834,657	3,586,525	4,184,977	598,452	2.20
394	Butler	Rose Hill	1,729.8	3,151,017	1,832,776	2,138,595	305,819	5.20
396	Butler	Douglass	719.0	1,739,633	997,836	1,164,336	166,500	6.62
402	Butler	Augusta	2,143.5	4,134,016	2,334,385	2,723,903	389,518	4.79
490	Butler	El Dorado	1,921.0	3,959,989	704,195	821,698	117,503	0.73
192	Butler	Flinthills	259.4	753,244	285,518	333,160	47,642	3.06
284	Chase	Chase County	387.5	1,062,251	9,923	11,579	1,656	0.04
285	Chautauqua	Cedar Vale	134.7	302,000	135,541	158,157	22,617	3.36
286	Chautauqua	Chautauqua	345.0	709,890	281,495	328,466	46,971	2.24
404	Cherokee	Riverton	765.0	1,887,351	1,027,249	1,198,657	171,408	5.99
493	Cherokee	Columbus	1,016.7	2,522,717	1,039,691	1,213,175	173,484	3.14
499	Cherokee	Galena	798.8	1,500,000	1,064,008	1,241,550	177,542	12.36
508	Cherokee	Baxter Springs	977.5	1,590,000	1,027,696	1,199,178	171,482	6.96
103	Cheyenne	Cheylin	138.0	501,795	0	0	0	0.00
297	Cheyenne	St. Francis	288.9	788,634	78,062	91,087	13,025	0.46
219	Clark	Minneola	266.3	598,200	110,888	129,391	18,503	0.86
220	Clark	Ashland	207.0	616,168	0	0	0	0.00
379	Clay	Clay Center	1,332.5	2,700,000	1,242,796	1,450,170	207,374	2.93
333	Cloud	Concordia	1,061.2	2,238,750	1,077,683	1,257,506	179,823	3.62
334	Cloud	Southern Cloud	250.0	615,000	141,672	165,312	23,640	1.24
243	Coffey	Lebo-Waverly	516.5	1,046,500	484,748	565,633	80,886	3.27
244	Coffey	Burlington	841.4	2,117,246	0	0	0	0.00
245	Coffey	LeRoy-Gridley	224.5	691,280	79,622	92,908	13,286	0.66
300	Comanche	Comanche County	312.0	860,729	0	0	0	0.00
462	Cowley	Central	356.9	978,330	571,389	666,732	95,343	7.90
463	Cowley	Udall	349.0	800,000	384,279	448,400	64,121	3.90
465	Cowley	Winfield	2,343.3	4,874,609	2,563,756	2,991,548	427,791	4.36
470	Cowley	Arkansas City	2,591.3	4,600,000	2,785,953	3,250,820	464,867	5.84
471	Cowley	Dexter	139.3	225,000	111,704	130,343	18,639	2.92
246	Crawford	Northeast	543.5	1,340,000	820,058	956,894	136,836	8.29
247	Crawford	Cherokee	700.0	1,867,214	1,016,769	1,186,428	169,659	6.37
248	Crawford	Girard	1,008.0	1,927,500	1,129,217	1,317,639	188,422	5.60
249	Crawford	Frontenac	865.0	1,572,000	986,692	1,151,333	164,641	6.74
250	Crawford	Pittsburg	2,620.5	5,716,215	2,393,062	2,792,371	399,309	2.90

	9/1/2011		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			2010-11	2011-12	2011-12 Est.	2011-12 Est.		
			FTE Enroll	Adopted	LOB Aid	LOB Aid	Difference	Est. Mill
J #	County	District Name	(inc MILT / VIRT)	LOB Budget	85.7%	100%	(Col 4 - Col 3)	Equivalency
294	Decatur	Oberlin	349.5	936,117	83,755	97,731	13,975	0.44
393	Dickinson	Solomon	348.7	705,000	256,477	299,273	42,796	2.03
435	Dickinson	Abilene	1,539.6	2,983,305	1,357,604	1,584,135	226,531	2.95
473	Dickinson	Chapman	947.3	2,460,653	751,569	876,977	125,408	1.94
481	Dickinson	Rural Vista	367.5	935,000	291,511	340,153	48,642	1.88
487	Dickinson	Herington	496.7	1,065,000	577,925	674,358	96,433	4.93
111	Doniphan	Doniphan West Schools	346.5	1,046,295	418,747	488,620	69,873	1.42
114	Doniphan	Riverside	744.7	970,175	525,221	612,860	87,639	2.58
429	Doniphan	Troy	347.5	700,000	305,649	356,650	51,001	2.69
348	Douglas	Baldwin City	1,351.9	2,827,274	1,148,732	1,340,411	191,679	2.56
491	Douglas	Eudora	1,488.5	2,981,213	1,615,974	1,885,617	269,643	4.66
497	Douglas	Lawrence	10,794.2	22,379,472	2,663,992	3,108,509	444,517	0.46
347	Edwards	Kinsely-Offertle	362.0	980,000	254,646	297,136	42,490	1.61
502	Edwards	Lewis	101.0	350,000	0	0	0	0.00
282	Elk	West Elk	308.0	885,000	323,932	377,984	54,052	3.36
283	Elk	Elk Valley	181.5	185,000	59,581	69,523	9,942	0.78
388	Ellis	Ellis	396.5	942,500	111,385	129,971	18,586	0.49
432	Ellis	Victoria	257.0	688,034	0	0	0	0.00
489	Ellis	Hays	2,941.1	6,264,847	981,985	1,145,841	163,855	0.62
112	Ellsworth	Central Plains	573.2	1,539,284	0	0	0	0.00
327	Ellsworth	Ellsworth	615.5	1,513,000	620,702	724,273	103,571	2.98
363	Finney	Holcomb	960.9	2,150,000	0	0	0	0.00
457	Finney	Garden City	7,023.2	11,731,480	6,079,580	7,094,026	1,014,446	3.24
381	Ford	Spearville	362.0	859,447	401,933	469,000	67,067	3.68
43	Ford	Dodge City	6,024.6	14,675,900	8,770,114	10,233,505	1,463,391	7.75
459	Ford	Bucklin	243.7	530,040	0	0	0	0.00
287	Franklin	West Franklin	643.0	1,808,088	679,779	793,208	113,429	2.99
288	Franklin	Central Heights	550.9	1,250,000	650,463	759,000	108,537	4.80
289	Franklin	Wellsville	807.1	1,888,820	749,952	875,090	125,138	2.77
290	Franklin	Ottawa	2,420.2	4,848,870	2,249,778	2,625,178	375,400	3.22
475	Geary	Junction City	7,893.8	12,101,000	7,950,069	9,276,627	1,326,558	6.35
291	Gove	Grinnell	71.5	190,000	0	0	0	0.00
292	Gove	Wheatland	104.0	352,000	0	0	0	0.00
293	Gove	Quinter	266.0	767,298	171,298	199,881	28,583	1.04
281	Graham	Graham County	362.3	990,959	0	0	0	0.00
214	Grant	Ulysses	1,611.6	3,385,632	0	0	0	0.00
102	Gray	Cimarron-Ensign	670.8	1,170,000	502,047	585,819	83,772	2.28
371	Gray	Montezuma	215.9	630,878	170,633	199,105	28,472	1.79
476	Gray	Copeland	116.8	435,068	28,337	33,065	4,728	0.39
477	Gray	Ingalls	229.7	607,987	143,496	167,440	23,944	1.33
200	Greeley	Greeley County	190.5	652,865	0	0	0	0.00
386	Greenwood	Madison-Virgil	240.1	548,700	218,942	255,475	36,533	2.62
389	Greenwood	Eureka	623.9	1,426,351	705,070	822,719	117,649	4.27
390	Greenwood	Hamilton	90.0	240,000	37,989	44,328	6,339	0.82
494	Hamilton	Syracuse	473.0	1,187,926	67,802	79,116	11,314	0.24
361	Harper	Anthony-Harper	839.1	1,885,000	706,596	824,499	117,903	2.29
511	Harper	Attica	146.5	455,451	40,047	46,729	6,682	0.29
369	Harvey	Burrton	242.0	704,336	220,682	257,505	36,823	2.14
373	Harvey	Newton	3,338.1	6,360,000	3,247,420	3,789,288	541,868	3.66
439	Harvey	Sedgwick	536.6	615,000	386,595	451,103	64,508	4.18
440	Harvey	Halstead	782.0	1,356,000	660,068	770,208	110,140	3.15
460	Harvey	Hesston	818.6	1,775,960	877,279	1,023,663	146,384	3.94
374	Haskell	Sublette	485.9	1,365,894	0	0	0	0.00

	9.		Col 1	Col 2	Col 3	Col 4	Col 5	
			2010-11	2011-12	2011-12 Est.	2011-12 Est.		
			FTE Enroll	Adopted	LOB Aid	LOB Aid	Difference	Est. Mill
D #	County	District Name	(inc MILT / VIRT)	LOB Budget	85.7%	100%	(Col 4 - Col 3)	Equivalency
507	Haskell	Satanta	332.0	994,640	0	0	0	0.00
227	Hodgeman	Jetmore	269.0	841,339	88,975	103,821	14,846	0.40
335	Jackson	North Jackson	391.0	826,175	449,530	524,539	75,009	4.87
336	Jackson	Holton	1,073.0	2,380,914	1,306,292	1,524,261	217,969	5.30
337	Jackson	Mayetta	912.1	2,220,000	1,395,703	1,628,592	232,889	8.91
338	Jefferson	Valley Falls	398.5	1,000,115	549,057	640,674	91,616	6.15
339	Jefferson	Jefferson County	477.5	1,219,208	725,134	846,130	120,997	7.88
340	Jefferson	Jefferson West	862.0	2,000,296	992,039	1,157,571	165,533	4.36
341	Jefferson	Oskaloosa	512.1	1,390,000	615,151	717,796	102,645	4.03
342	Jefferson	McLouth	489.6	1,235,600	432,141	504,248	72,108	2.41
343	Jefferson	Perry	934.1	2,200,736	812,502	948,077	135,575	2.42
107	Jewell	Rock Hills	286.0	822,159	299,521	349,500	49,978	1.81
229	Johnson	Blue Valley	20,593.0	46,233,305	0	0	0	0.00
230	Johnson	Spring Hill	3,163.3	6,141,257	3,314,673	3,867,764	553,090	4.49
231	Johnson	Gardner-Edgerton	4,752.3	9,380,355	4,290,395	5,006,295	715,900	3.15
232	Johnson	DeSoto	6,365.0	12,331,165	4,592,770	5,359,124	766,355	2.06
233	Johnson	Olathe	26,040.7	58,453,389	18,975,817	22,142,144	3,166,327	1.87
512	Johnson	Shawnee Mission	26,652.5	56,260,710	0	0	0	0.00
215	Kearny	Lakin	594.0	1,596,883	0	0	0	0.00
216	Kearny	Deerfield	296.1	810,000	0	0	0	0.00
331	Kingman	Kingman	1,005.7	2,385,872	703,374	820,740	117,366	1.66
332	Kingman	Cunningham	166.0	571,823	0	0	0	0.00
422	Kiowa	Greensburg	202.0	1,071,787	0	0	0	0.00
474	Kiowa	Haviland	115.5	412,718	0	0	0	0.00
503	Labette	Parsons	1,172.5	2,237,500	1,111,213	1,296,631	185,418	3.65
504	Labette	Oswego	475.0	1,200,000	802,049	935,880	133,831	11.87
505	Labette	Chetopa - St. Paul	467.5	1,294,112	798,962	932,278	133,316	9.52
506	Labette	Labette County	1,600.7	3,447,409	2,097,940	2,448,005	350,065	7.11
468	Lane	Healy	74.0	285,661	0	0	0	0.00
482	Lane	Dighton	240.0	669,215	0	0	0	0.00
207	Leavenworth	Ft. Leavenworth	2,020.5	3,517,759	2,979,749	3,476,953	497,204	204.29
449	Leavenworth	Easton	679.6	1,734,857	829,322	967,703	138,382	4.36
453	Leavenworth	Leavenworth	3,531.5	7,106,000	2,962,708	3,457,069	494,361	2.63
458	Leavenworth	Basehor-Linwood	2,137.3	4,135,775	1,517,340	1,770,525	253,185	2.01
464	Leavenworth	Tonganoxie	1,837.8	3,550,000	1,598,755	1,865,525	266,770	2.89
469	Leavenworth	Lansing	2,547.2	4,618,886	2,243,613	2,617,985	374,372	3.18
298	Lincoln	Lincoln	357.0	850,000	267,997	312,715	44,718	1.89
299	Lincoln	Sylvan Grove	231.0	500,000	64,832	75,650	10,818	0.52
344	Linn	Pleasanton	322.7	651,500	342,762	399,956	57,194	4.50
346	Linn	Jayhawk	498.6	1,418,424	521,245	608,220	86,975	2.85
362	Linn	Prairie View	950.5	2,529,823	0	0	0	0.00
274	Logan	Oakley	403.0	1,076,733	0	0	0	0.00
275	Logan	Triplains	77.8	293,780	0	0	0	0.00
251	Lyon	North Lyon Co.	437.3	1,211,840	361,518	421,842	60,323	2.04
252	Lyon	Southern Lyon Co.	520.8	1,325,499	440,068	513,498	73,430	2.26
253	Lyon	Emporia	4,308.6	8,769,542	4,631,801	5,404,669	772,868	4.66
397	Marion	Centre	266.1	522,000	140,424	163,856	23,431	1.17
398	Marion	Peabody-Burns	304.5	882,369	237,746	277,417	39,671	1.72
408	Marion	Marion	563.3	950,000	397,712	464,075	66,363	2.27
410	Marion	Durham-Hills	562.0	1,495,737	575,036	670,988	95,951	2.88
411	Marion	Goessel	248.5	641,000	299,444	349,409	49,966	4.10
364	Marshall	Marysville	700.0	1,773,555	108,979	127,164	18,184	0.26
380	Marshall	Vermillion	514.3	1,050,000	522,723	609,945	87,222	3.64

	2011		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			2010-11	2011-12	2011-12 Est.	2011-12 Est.		
			FTE Enroll	Adopted	LOB Aid	LOB Aid	Difference	Est. Mill
D #	County	District Name	(inc MILT / VIRT)	LOB Budget	85.7%	100%	(Col 4 - Col 3)	Equivalency
498	Marshall	Valley Heights	354.5	1,046,173	522,431	609,605	87,174	5.35
400	McPherson	Smoky Valley	957.0	2,231,078	882,212	1,029,419	147,207	2.66
418	McPherson	McPherson	2,298.8	4,581,611	1,252,927	1,461,992	209,065	1.25
419	McPherson	Canton-Galva	366.8	985,696	223,012	260,224	37,212	1.25
423	McPherson	Moundridge	405.0	1,032,879	55,147	64,348	9,202	0.25
448	McPherson	Inman	417.5	1,077,053	333,123	388,708	55,585	1.83
225	Meade	Fowler	166.0	561,039	113,856	132,854	18,998	1.39
226	Meade	Meade	450.0	1,139,973	0	0	0	0.00
367	Miami	Osawatimie	1,121.0	2,125,000	1,134,197	1,323,450	189,253	4.32
368	Miami	Paola	2,010.3	3,908,911	1,266,946	1,478,350	211,404	1.63
416	Miami	Louisburg	1,653.0	3,063,587	837,533	977,284	139,752	1.22
272	Mitchell	Waconda	378.3	815,000	310,673	362,512	51,839	2.26
273	Mitchell	Beloit	725.8	1,739,860	673,214	785,547	112,333	2.37
436	Montgomery	Caney	844.2	1,060,000	589,837	688,258	98,421	3.17
445	Montgomery	Coffeyville	1,808.7	3,964,624	0	0	0	0.00
446	Montgomery	Independence	1,805.2	3,368,322	1,310,251	1,528,881	218,630	2.11
447	Montgomery	Cherryvale	944.1	1,500,000	991,121	1,156,500	165,380	7.05
417	Morris	Morris County	740.5	1,820,792	464,225	541,686	77,461	1.41
217	Morton	Rolla	193.5	631,718	0	0	0	0.00
218	Morton	Elkhart	838.4	2,028,702	456,034	532,129	76,094	1.13
113	Nemaha	Prairie Hills	1,181.3	2,621,257	1,255,972	1,465,545	209,573	2.63
115	Nemaha	Nemaha Central Schools	951.5	962,250	247,642	288,964	41,322	0.65
101	Neosho	Erie	518.6	1,521,189	508,557	593,416	84,858	2.38
413	Neosho	Chanute	1,850.5	4,100,970	2,414,132	2,816,956	402,825	5.22
06	Ness	Western Plains	165.5	556,616	0	0	0	0.00
303	Ness	Ness City	302.4	700,000	0	0	0	0.00
211	Norton	Norton	725.8	1,453,000	826,329	964,211	137,882	3.79
212	Norton	Northern Valley	201.0	555,000	270,066	315,129	45,063	4.71
420	Osage	Osage City	672.1	1,078,531	574,915	670,846	95,931	3.68
421	Osage	Lyndon	453.5	800,000	391,066	456,320	65,254	3.22
434	Osage	Santa Fe	1,045.9	2,593,802	1,301,946	1,519,190	217,244	4.83
454	Osage	Burlingame	339.0	522,000	304,290	355,064	50,774	4.51
456	Osage	Marais Des Cygnes	259.0	421,000	156,766	182,925	26,158	1.70
392	Osborne	Osborne	310.8	870,000	355,497	414,816	59,319	3.32
239	Ottawa	North Ottawa Co.	608.5	1,506,386	652,070	760,876	108,805	3.43
240	Ottawa	Twin Valley	603.3	1,468,228	696,202	812,371	116,169	4.15
495	Pawnee	Ft. Lamed	901.0	2,212,926	1,010,443	1,179,047	168,604	3.48
496	Pawnee	Pawnee Heights	179.7	537,952	195,567	228,199	32,632	2.69
110	Phillips	Thunder Ridge	249.5	777,365	311,183	363,107	51,924	3.77
325	Phillips	Phillipsburg	613.4	1,526,424	753,230	878,915	125,685	4.57
326	Phillips	Logan	176.0	579,895	31,707	36,997	5,291	0.27
320	Pottawatomie	Wamego	1,349.2	2,770,542	1,205,935	1,407,158	201,224	2.85
321	Pottawatomie	Kaw Valley	1,136.5	2,695,087	0	0	0	0.00
322	Pottawatomie	Onaga	310.0	852,777	329,897	384,944	55,047	3.00
323	Pottawatomie	Westmoreland	849.6	1,539,750	745,027	869,343	124,316	3.09
382	Pratt	Pratt	1,080.1	2,375,000	612,444	714,638	102,193	1.38
438	Pratt	Skyline	369.4	1,041,569	270,733	315,908	45,175	1.63
105	Rawlins	Rawlins County	300.0	817,562	201,507	235,131	33,624	1.42
308	Reno	Hutchinson	4,669.5	8,773,919	4,538,618	5,295,938	757,319	3.90
309	Reno	Nickerson	1,133.4	2,707,475	1,091,240	1,273,325	182,086	2.89
310	Reno	Fairfield	275.2	945,095	0	0	0	0.00
311	Reno	Pretty Prairie	265.0	700,000	279,433	326,060	46,627	3.12
312	Reno	Haven	1,030.9	2,302,638	914,258	1,066,812	152,554	2.58

	9/c.		Col 1	Col 2	Col 3	Col 4	Col 5	
			2010-11	2011-12	2011-12 Est.	2011-12 Est.		
			FTE Enroll	Adopted	LOB Aid	LOB Aid	Difference	Est. Mill
D #	County	District Name	(inc MILT / VIRT)	LOB Budget	85.7%	100%	(Col 4 - Col 3)	Equivalency
313	Reno	Buhler	2,148.4	4,441,580	1,667,218	1,945,412	278,194	2.11
109	Republic	Republic County	483.5	1,260,000	345,974	403,704	57,730	1.63
426	Republic	Pike Valley	241.0	608,430	262,120	305,858	43,738	3.31
376	Rice	Sterling	523.2	1,211,600	624,043	728,172	104,129	4.44
401	Rice	Chase	145.8	508,172	0	0	0	0.00
405	Rice	Lyons	784.6	1,612,000	763,823	891,275	127,452	3.41
444	Rice	Little River	330.7	544,325	61,156	71,361	10,205	0.31
378	Riley	Riley County	675.6	1,603,159	682,145	795,968	113,823	3.13
383	Riley	Manhattan	5,985.8	10,277,722	1,387,261	1,618,741	231,480	0.43
384	Riley	Blue Valley	214.7	664,425	150,951	176,139	25,188	1.52
269	Rooks	Palco	145.0	508,839	0	0	0	0.00
270	Rooks	Plainville	368.9	950,042	0	0	0	0.00
271	Rooks	Stockton	279.1	793,833	75,107	87,639	12,532	0.43
395	Rush	LaCrosse	293.0	755,662	209,370	244,306	34,936	1.64
403	Rush	Otis-Bison	179.0	520,000	0	0	0	0.00
399	Russell	Paradise	149.0	500,380	0	0	0	0.00
407	Russell	Russell	819.7	2,037,486	313,430	365,729	52,299	0.64
305	Saline	Salina	6,957.9	14,409,417	5,029,695	5,868,956	839,261	1.97
306	Saline	Southeast of Saline	710.0	1,482,850	234,590	273,734	39,144	0.63
307	Saline	Ell-Saline	461.0	1,158,650	578,202	674,682	96,480	4.73
466	Scott	Scott County	858.1	2,083,265	180,321	210,410	30,089	0.34
259	Sedgwick	Wichita	46,256.4	96,249,466	37,531,036	43,793,507	6,262,472	2.38
260	Sedgwick	Derby	6,200.0	11,982,823	4,054,311	4,730,819	676,507	1.73
261	Sedgwick	Haysville	4,978.6	10,316,259	6,609,557	7,712,435	1,102,878	8.28
262	Sedgwick	Valley Center	2,580.5	4,120,750	2,033,781	2,373,140	339,359	2.96
263	Sedgwick	Mulvane	1,814.9	3,315,333	1,930,623	2,252,769	322,146	5.18
264	Sedgwick	Clearwater	1,237.1	2,613,105	1,255,873	1,465,429	209,556	3.68
265	Sedgwick	Goddard	4,917.7	9,793,462	4,737,847	5,528,409	790,563	3.44
266	Sedgwick	Maize	6,393.8	12,400,000	5,192,254	6,058,640	866,386	2.48
267	Sedgwick	Renwick	1,918.0	3,829,414	1,751,501	2,043,758	292,257	2.99
268	Sedgwick	Cheney	765.4	1,707,945	930,919	1,086,253	155,334	5.09
480	Seward	Liberal	4,437.0	6,130,000	3,293,363	3,842,897	549,534	3.06
483	Seward	Kismet-Plains	714.5	1,124,609	0	0	0	0.00
345	Shawnee	Seaman	3,600.2	7,037,346	2,576,446	3,006,354	429,909	1.98
372	Shawnee	Silver Lake	715.1	1,632,067	859,630	1,003,068	143,439	4.92
437	Shawnee	Auburn Washburn	5,541.2	10,904,459	2,424,124	2,828,617	404,492	0.94
450	Shawnee	Shawnee Heights	3,397.7	6,647,807	2,883,338	3,364,455	481,117	2.69
501	Shawnee	Topeka	13,222.7	30,369,029	14,712,644	17,167,612	2,454,969	4.02
412	Sheridan	Hoxie	305.5	826,130	45,949	53,616	7,667	0.26
352	Sherman	Goodland	924.5	2,159,525	684,394	798,592	114,199	1.80
237	Smith	Smith Center	416.0	1,178,400	470,507	549,017	78,509	3.33
349	Stafford	Stafford	269.6	760,000	264,631	308,788	44,157	2.47
350	Stafford	St. John-Hudson	304.5	870,919	0	0	0	0.00
351	Stafford	Macksville	274.5	630,000	0	0	0	0.00
452	Stanton	Stanton County	472.1	1,150,000	0	0	0	0.00
209	Stevens	Moscow	180.5	605,302	0	0	0	0.00
210	Stevens	Hugoton	1,007.6	2,250,000	0	0	0	0.00
353	Sumner	Wellington	1,655.8	3,456,602	1,928,759	2,250,594	321,835	4.89
356	Sumner	Conway Springs	503.8	1,100,000	601,160	701,470	100,310	5.09
357	Sumner	Belle Plaine	617.0	1,663,201	977,514	1,140,623	163,109	7.86
358	Sumner	Oxford	335.2	844,687	397,709	464,071	66,362	3.94
359	Sumner	Argonia	170.9	390,550	103,858	121,188	17,330	1.36
360	Sumner	Caldwell	240.5	726,164	281,601	328,589	46,988	3.52

	2011		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			2010-11	2011-12	2011-12 Est.	2011-12 Est.		
			FTE Enroll	Adopted	LOB Aid	LOB Aid	Difference	Est. Mill
#	County	District Name	(inc MILT / VIRT)	LOB Budget	85.7%	100%	(Col 4 - Col 3)	Equivalency
509	Sumner	South Haven	212.5	661,801	337,349	393,639	56,290	6.13
314	Thomas	Brewster	91.5	318,141	0	0	0	0.00
315	Thomas	Colby	906.2	2,143,156	607,208	708,527	101,319	1.57
316	Thomas	Golden Plains	203.6	480,000	230,156	268,560	38,404	3.92
208	Trego	WaKeeney	374.0	950,000	39,568	46,170	6,602	0.16
329	Wabaunsee	Alma	457.1	1,251,075	319,293	372,570	53,278	1.54
330	Wabaunsee	Wabaunsee East	484.7	1,065,000	343,999	401,399	57,400	1.77
241	Wallace	Wallace	188.0	473,000	0	0	0	0.00
242	Wallace	Weskan	110.0	361,154	101,457	118,386	16,929	2.07
108	Washington	Washington Co. Schools	399.0	1,108,595	328,913	383,796	54,883	1.96
223	Washington	Barnes	343.3	936,860	219,189	255,763	36,574	1.30
224	Washington	Clifton-Clyde	285.5	650,000	141,156	164,710	23,554	1.03
467	Wichita	Leoti	420.5	1,059,000	346,145	403,903	57,758	2.04
387	Wilson	Altoona-Midway	177.0	520,000	0	0	0	0.00
461	Wilson	Neodesha	697.5	1,587,973	846,611	987,878	141,267	5.13
484	Wilson	Fredonia	714.3	1,587,700	641,687	748,759	107,073	2.61
366	Woodson	Woodson	429.2	1,105,250	441,016	514,604	73,588	2.93
202	Wyandotte	Turner	3,763.0	8,440,781	4,847,335	5,656,167	808,832	6.53
203	Wyandotte	Piper	1,644.5	3,050,059	262,436	306,226	43,790	0.30
204	Wyandotte	Bonner Springs	2,378.0	4,747,298	1,770,176	2,065,549	295,374	2.03
500	Wyandotte	Kansas City	18,726.1	45,495,582	25,148,365	29,344,650	4,196,285	6.28
	TOTALS		454,935.0	967,531,099	339,169,580	395,763,803	56,594,224	1.89

74-4937. Normal retirement date of certain members in school employment; early retirement; employment after retirement. (1) The normal retirement date of a member of the system who is in school employment and who is subject to K.S.A. 74-4940 and amendments thereto shall be the first day of the month coinciding with or following termination of employment not followed by employment with any participating employer within 60 days and the attainment of age 65 or, commencing July 1, 1986, age 65 or age 60 with the completion of 35 years of credited service or at any age with the completion of 40 years of credited service, or commencing July 1, 1993, any alternative normal retirement date already prescribed by law or age 62 with the completion of 10 years of credited service or the first day of the month coinciding with or following the date that the total of the number of years of credited service and the number of years of attained age of the member is equal to or more than 85. Each member upon giving prior notice to the appointing authority and the retirement system may retire on the normal retirement date or the first day of any month thereafter.

(2) Any member who is in school employment and who is subject to K.S.A. 74-4940 and amendments thereto may retire before such member's normal retirement date on the first day of the month coinciding with or following termination of employment not followed by employment with any participating employer within 60 days and the attainment of age 55 with the completion of 10 years of credited service, upon the filing with the office of the retirement system of an application for retirement in such form and manner as the board shall prescribe.

(3) Commencing July 1, 2009, the provisions of subsection (5) of K.S.A. 74-4914, and amendments thereto, which relate to an earnings limitation which when met or exceeded requires that the retirant not receive a retirement benefit for any month for which such retirant serves in a position as described herein shall not apply to retirants who either retired under the provisions of subsection (1) of K.S.A. 74-4914, and amendments thereto, related to normal retirement, or, if they retired under the provisions of subsection (4) of K.S.A. 74-4914, and amendments thereto, related to early retirement, were retired more than 60 days prior to the effective date of this act, and are subsequently hired in a position that requires a license under K.S.A. 72-1388, and amendments thereto, or other provision of law. The provisions of this subsection do not apply to retirants who retired under subsection (4) of K.S.A. 74-4914, and amendments thereto, which relates to early retirement prior to age 62. Except as otherwise provided, when a retirant is employed by the same school district or a different school district with which such retirant was employed during the final two years of such retirant's participation or employed by a third-party entity who contracts services with a school district to fill a position as described in this subsection, the participating employer of such retirant shall pay to the system the actuarially determined employer contribution based on the retirant's compensation during any such period of employment plus 8%. The provisions of this subsection shall not apply to retirants employed as substitute teachers. The provisions of subsection (5) of K.S.A. 74-4914, and amendments thereto, shall be applicable to retirants employed as described in this subsection, except as specifically provided in this subsection. Nothing in this subsection shall be construed to create any right, or to authorize the creation of any right, which is not subject to amendment or nullification by act of the legislature. The provisions of this subsection shall expire on July 1, 2012. After such date the Kansas public employees retirement system and its actuary shall report the experience to the joint committee on pensions, investments and benefits.

Educational Planning Committee
Date: 12-7-11
Attachment: 7

Contracting Coop/Service Ctr	County	USD Name	Increase/ Decrease
244	Coffey	Burlington	-108,494
282	Elk	West Elk	-159,150
611	Grant	High Plains Ed. Coop	145,013
619	Sumner	Sumner Co. Special Ed Coop	-113,785
636	Phillips	North Central KS Spec Ed	-54,744
230	Johnson	Spring Hill	200,809
232	Johnson	DeSoto	124,294
234	Bourbon	Ft. Scott	90,758
480	Seward	Liberal	510,471

NOTE: SF1001 (if False)

Average Cost All Students less \$1,028 times 2009-10 FTE equal decrease OR

\$514 less Average Cost All Students times 2009-10 FTE equal increase

Educational Planning Committee

Date: 12-7-11

Attachment: 8

Contracting		USD#		County Name		USD Name		Reg		Non-Public		Reg		Summer		Summer		Total		Teacher Enttl.		2009-10 FTE		Average Cost		>=\$514 and	
Coop/Service Ctr	USD#	County Name	USD Name	Teacher	Equiv	Aides @ .4	Teacher	Aides @ .4	FTE	Total	Teacher Enttl.	(incl Milt & VIRT)	All Students	<=\$1,028													
336	D0322	Pottawatomie	Onaga	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	320.5	376.5														
336	D0335	Jackson	North Jackson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	376.5	1,058.0														
336	D0336	Jackson	Hollon	58.11	0.00	32.86	0.11	0.22	0.22	91.10	2,257,458	908.2	908.2														
336	D0337	Jackson	Mayetta	3.00	0.00	1.21	0.00	0.00	0.00	4.21	104,324	924.6	924.6														
336	D0441	Nemaha	Shebena	0.00	0.10	0.00	0.00	0.00	0.00	0.10	2,478	924.6	924.6														
336	TOTAL			61.11	0.10	33.87	0.11	0.22	0.22	95.41	2,364,260	3,587.8	659	TRUE													
364	D0364	Marshall	Mayville	15.89	0.00	21.50	0.11	0.13	0.13	37.63	932,471	719.2	719.2														
364	D0498	Marshall	Valley Heights	1.03	0.00	0.85	0.00	0.00	0.00	1.88	46,586	367.0	367.0														
364	TOTAL			16.92	0.00	22.35	0.11	0.13	0.13	39.51	979,057	1,086.2	901	TRUE													
368	D0288	Franklin	Central Heights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	531.5	531.5														
368	D0344	Linn	Pleasanton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	323.0	323.0														
368	D0346	Linn	Jayhawk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	519.1	519.1														
368	D0362	Linn	Prairie View	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	943.4	943.4														
368	D0365	Anderson	Garnett	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1,100.9	1,100.9														
368	D0367	Miami	Oswatimie	1.00	0.00	0.00	0.00	0.00	0.00	1.00	24,780	1,137.0	1,137.0														
368	D0368	Miami	Paola	119.08	0.00	94.44	6.66	3.62	3.62	223.80	5,545,764	2,028.1	2,028.1														
368	D0416	Miami	Louisburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1,674.0	1,674.0														
368	TOTAL			120.08	0.00	94.44	6.66	3.62	3.62	224.80	5,570,544	8,257.0	675	TRUE													
373	D0373	Harvey	Newton	89.08	0.36	46.70	1.17	0.27	0.27	137.58	3,409,232	3,401.6	3,401.6														
373	D0440	Harvey	Halslead	2.09	0.00	0.00	0.00	0.00	0.00	2.09	51,790	785.1	785.1														
373	D0460	Harvey	Hesson	1.00	0.00	0.00	0.00	0.00	0.00	1.00	24,780	812.0	812.0														
373	TOTAL			92.17	0.36	46.70	1.17	0.27	0.27	140.67	3,485,802	4,998.7	697	TRUE													
379	D0223	Washington	Barnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	329.7	329.7														
379	D0334	Cloud	Southern Cloud	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	255.6	255.6														
379	D0378	Riley	Riley County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	698.5	698.5														
379	D0379	Clay	Clay Center	50.07	0.00	44.39	0.82	0.36	0.36	95.64	2,369,959	1,359.3	1,359.3														
379	D0384	Riley	Blue Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	217.5	217.5														
379	TOTAL			50.07	0.00	44.39	0.82	0.36	0.36	95.64	2,369,959	2,860.6	828	TRUE													
405	D0376	Rice	Sterling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	530.5	530.5														
405	D0401	Rice	Chase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	138.5	138.5														
405	D0405	Rice	Lyons	31.96	0.00	31.26	0.45	0.43	0.43	64.10	1,588,398	759.4	759.4														
405	D0444	Rice	Little River	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	316.5	316.5														
405	TOTAL			31.96	0.00	31.26	0.45	0.43	0.43	64.10	1,588,398	1,784.9	890	TRUE													
418	D0400	McPherson	Smoky Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	993.5	993.5														
418	D0418	McPherson	McPherson	81.63	0.00	64.18	1.68	0.70	0.70	148.19	3,672,148	2,251.6	2,251.6														
418	D0419	McPherson	Carnton-Galva	0.57	0.00	0.19	0.00	0.00	0.00	0.76	18,833	373.4	373.4														
418	D0423	McPherson	Moundridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	415.0	415.0														
418	D0448	McPherson	Inman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	456.0	456.0														
418	TOTAL			82.20	0.00	64.37	1.68	0.70	0.70	148.95	3,690,981	4,489.5	822	TRUE													
428	D0354	Barton	Clatfin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	210.5	210.5														
428	D0355	Barton	Ellinwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	406.7	406.7														
428	D0403	Rush	Otis-Bison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	177.0	177.0														
428	D0428	Barton	Great Bend	65.28	0.00	45.86	1.81	1.84	1.84	114.79	2,844,496	3,038.7	3,038.7														
428	D0431	Barton	Holshon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	622.4	622.4														
428	TOTAL			65.28	0.00	45.86	1.81	1.84	1.84	114.79	2,844,496	4,455.3	638	TRUE													

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2009-10 FTE										2009-10 FTE										Average Cost >= \$514 and <= \$1,028									
2009-10 FTE										2009-10 FTE										Average Cost >= \$514 and <= \$1,028									
2009-10 FTE										2009-10 FTE										Average Cost >= \$514 and <= \$1,028									
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2009-10 FTE										2009-10 FTE										Average Cost >= \$514 and <= \$1,028									
2009-10 FTE										2009-10 FTE										Average Cost >									

Contracting				2009-10 FTE										2009-10 FTE		Average Cost	
Coop/Service Ctr	USD#	County Name	USD Name	Reg	Non-Public	Reg	Summer	Summer	Total	Teacher	Enth.	(Incl Milt & VIRT)	All Students	>= \$514 and	<= \$1,028		
				Teacher	Equiv	Aides @ .4	Teacher	Aides @ .4	FTE								
602	D0103	Cheyenne	Cheylin	1.00	0.00	0.00	0.00	0.00	1.00	24,780	137.0						
602	D0105	Rawlins	Rawlins County	1.00	0.00	3.68	0.00	0.00	4.68	115,970	312.2						
602	D0208	Trego	Wakeneey	3.60	0.00	9.48	0.00	0.00	13.08	324,122	411.2						
602	D0241	Wallace	Wallace	0.00	0.00	0.00	0.00	0.00	0.00	0	198.5						
602	D0242	Wallace	Westkan	0.00	0.00	0.00	0.00	0.00	0.00	0	103.0						
602	D0274	Logan	Oakley	1.96	0.00	0.78	0.00	0.00	2.74	67,897	413.4						
602	D0275	Logan	Triplains	1.00	0.00	0.80	0.00	0.00	1.80	44,604	82.5						
602	D0281	Graham	Graham County	0.00	0.00	6.00	0.00	0.00	6.00	148,680	363.1						
602	D0291	Gove	Ginnell	0.00	0.00	0.00	0.00	0.00	0.00	0	73.8						
602	D0292	Gove	Wheatland	0.00	0.00	0.00	0.00	0.00	0.00	0	102.0						
602	D0293	Gove	Quinter	3.91	0.00	5.39	0.00	0.00	9.30	230,454	266.5						
602	D0294	Decatur	Oberlin	0.00	0.00	0.00	0.00	0.00	0.00	0	358.0						
602	D0297	Cheyenne	St. Francis	2.00	0.00	2.93	0.00	0.00	4.93	122,165	266.3						
602	D0314	Thomas	Brewster	0.00	0.00	1.53	0.00	0.00	1.53	37,913	98.0						
602	D0315	Thomas	Colby	5.60	0.00	11.88	0.00	0.00	17.48	433,154	916.5						
602	D0316	Thomas	Golden Plains	0.70	0.00	1.24	0.00	0.00	1.94	48,073	204.5						
602	D0352	Sherman	Goodland	1.00	0.00	12.90	0.00	0.00	13.90	344,442	899.5						
602	D0412	Sheridan	Hoxie	0.00	0.00	4.78	0.00	0.00	4.78	118,448	286.7						
602	D0468	Lane	Healy	0.00	0.00	0.00	0.00	0.00	0.00	0	92.5						
602	D0602	Logan	NW KS Ed Services	83.14	0.00	38.35	2.58	1.18	125.25	3,103,995							
602	TOTAL			104.91	0.00	99.74	2.58	1.18	208.41	5,164,397	5,605.2		921	TRUE			
603	D0101	Neosho	Erie	0.00	0.00	0.00	0.00	0.00	0.00	0	508.5						
603	D0256	Allen	Marmaton Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	338.5						
603	D0257	Allen	Iola	0.00	0.00	0.00	0.00	0.00	0.00	0	1,300.9						
603	D0258	Allen	Humboldt	0.00	0.00	0.00	0.00	0.00	0.00	0	528.5						
603	D0366	Woodson	Woodson	0.00	0.00	0.00	0.00	0.00	0.00	0	398.3						
603	D0387	Wilson	Albion-Midway	0.00	0.00	0.00	0.00	0.00	0.00	0	182.7						
603	D0413	Neosho	Chanute	0.00	0.00	0.00	0.00	0.00	0.00	0	1,810.9						
603	D0479	Anderson	Crest	0.00	0.00	0.00	0.00	0.00	0.00	0	224.5						
603	D0603	Allen	AWW Spec Ed Coop	119.37	0.00	80.66	0.53	0.45	201.01	4,981,028							
603	TOTAL			119.37	0.00	80.66	0.53	0.45	201.01	4,981,028	5,292.8		941	TRUE			
605	D0254	Barber	Barber Co.	0.00	0.00	0.00	0.00	0.00	0.00	0	454.5						
605	D0255	Barber	South Barber Co.	0.00	0.00	0.00	0.00	0.00	0.00	0	227.5						
605	D0300	Comanche	Comanche County	0.00	0.00	0.00	0.00	0.00	0.00	0	317.1						
605	D0331	Kingman	Kingman	0.00	0.00	0.00	0.00	0.00	0.00	0	988.7						
605	D0332	Kingman	Cunningham	0.00	0.00	0.00	0.00	0.00	0.00	0	171.6						
605	D0349	Stafford	Stafford	0.30	0.00	0.00	0.00	0.00	0.30	7,434	268.8						
605	D0350	Stafford	St. John-Hudson	0.00	0.00	0.00	0.00	0.00	0.00	0	327.5						
605	D0351	Stafford	Macksville	0.00	0.00	0.00	0.00	0.00	0.00	0	264.1						
605	D0361	Harper	Anthony-Harper	0.00	0.00	0.00	0.00	0.00	0.00	0	833.6						
605	D0382	Pratt	Pratt	1.55	0.00	0.47	0.00	0.00	2.02	50,056	1,115.2						
605	D0422	Kiowa	Greensburg	0.00	0.00	0.00	0.00	0.00	0.00	0	203.8						
605	D0424	Kiowa	Mullinville	0.00	0.00	0.00	0.00	0.00	0.00	0	222.0						
605	D0438	Pratt	Skyline	0.90	0.00	0.16	0.00	0.00	1.06	26,267	342.4						
605	D0474	Kiowa	Haviland	0.00	0.00	0.00	0.00	0.00	0.00	0	141.8						
605	D0511	Harper	Atoka	0.00	0.00	0.00	0.00	0.00	0.00	0	139.0						
605	D0605	Pratt	South Central KS Special Ed	113.79	0.00	101.32	1.96	0.51	217.58	5,391,632							
605	TOTAL			116.54	0.00	101.95	1.96	0.51	220.96	5,475,389	6,017.6		910	TRUE			

613	D0102	Gray	Cimarron-Ensign	1.00	0.00	0.00	0.00	0.00	0.00	1.00	24,780	658.7	
613	D0106	Ness	Western Plains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	164.0	
613	D0219	Clark	Minneola	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	261.1	
613	D0220	Clark	Ashland	0.50	0.00	0.00	0.00	0.00	0.00	0.50	12,390	221.0	
613	D0225	Meade	Fowler	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	161.0	
613	D0226	Meade	Meade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	475.7	
613	D0227	Hodgeman	Jelmore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	264.5	
613	D0303	Ness	Ness City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	291.0	
613	D0381	Ford	Spearville	0.13	0.00	0.00	0.00	0.00	0.00	0.13	3,221	358.0	
613	D0443	Ford	Dodge City	4.87	0.00	1.19	0.00	0.00	0.00	6.06	150,167	5,808.5	
613	D0459	Ford	Bucklin	0.10	0.00	0.00	0.00	0.00	0.00	0.10	2,478	244.7	
613	D0477	Gray	Ingalls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	229.0	
613	D0482	Laine	Dighton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	243.5	
613	D0483	Seward	Kismet-Plains	1.00	0.00	0.00	0.00	0.00	0.00	1.00	24,780	725.0	
613	D0613	Ford	SW Area Coop	139.15	0.11	110.75	8.49	2.66	2.66	261.16	6,471,545		
613	TOTAL			146.75	0.11	111.94	8.49	2.66	2.66	269.95	6,689,361	10,105.7	662 TRUE
614	D0289	Franklin	Wellsville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	842.7	
614	D0348	Douglas	Baldwin City	2.85	0.00	0.00	0.00	0.00	0.00	2.85	70,623	1,356.4	
614	D0491	Douglas	Eudora	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1,454.0	
614	D0614	Douglas	East Central KS Coop	62.18	0.00	32.54	0.54	0.12	0.12	95.48	2,365,994		
614	TOTAL			65.03	0.00	32.54	0.54	0.12	0.12	96.33	2,436,617	3,633.1	671 TRUE
615	D0415	Brown	Hiawatha	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	835.9	
615	D0430	Brown	Brown County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	617.2	
615	D0615	Brown	Brown Co Special Ed Coop	28.70	0.00	27.37	0.36	0.37	0.37	56.80	1,407,504		
615	TOTAL			28.70	0.00	27.37	0.36	0.37	0.37	56.80	1,407,504	1,453.1	968 TRUE
616	D0111	Doniphan	Doniphan West Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	373.1	
616	D0406	Doniphan	Wathena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	409.5	
616	D0429	Doniphan	Troy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	347.0	
616	D0486	Doniphan	Elwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	300.2	
616	D0616	Doniphan	Doniphan Co Education Coop	26.91	0.00	22.72	0.32	0.10	0.10	50.05	1,240,239		
616	TOTAL			26.91	0.00	22.72	0.32	0.10	0.10	50.05	1,240,239	1,429.8	867 TRUE
617	D0397	Marion	Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	246.0	
617	D0398	Marion	Peabody-Burns	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	325.7	
617	D0408	Marion	Marion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	579.5	
617	D0410	Marion	Durham-Hills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	587.1	
617	D0411	Marion	Goessel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	257.5	
617	D0617	Marion	Marion Co Special Ed Coop	48.78	0.00	30.46	0.39	0.13	0.13	79.76	1,976,453		
617	TOTAL			48.78	0.00	30.46	0.39	0.13	0.13	79.76	1,976,453	1,995.8	950 TRUE
618	D0262	Sedgwick	Valley Center	3.00	0.00	0.00	0.00	0.00	0.00	3.00	74,340	2,553.7	
618	D0264	Sedgwick	Cleewater	0.20	0.00	0.00	0.00	0.00	0.00	0.20	4,856	1,273.4	
618	D0265	Sedgwick	Goddard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	4,867.0	
618	D0266	Sedgwick	Maize	0.41	0.00	0.13	0.00	0.00	0.00	0.54	13,381	6,378.9	
618	D0267	Sedgwick	Renwick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1,945.7	
618	D0268	Sedgwick	Cheney	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	782.8	
618	D0356	Sumner	Conway Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	518.8	
618	D0369	Harvey	Burton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	237.7	
618	D0439	Harvey	Sedgwick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	554.5	
618	D0618	Sedgwick	Sedgwick Co Area Ed Service Coop	286.45	0.21	197.26	2.28	1.68	1.68	487.88	12,089,666		
618	TOTAL			290.06	0.21	197.39	2.28	1.68	1.68	491.62	12,182,343	19,132.5	637 TRUE

2009-10 FTE (Contractual FTE)										2009-10		2009-10 FTE		Average Cost			
Contracting		USD#		County Name		USD Name		Reg	Non-Public	Reg	Summer	Summer	Total	Teacher Enroll.	(Incl M/LT & VRT)	All Students	>= \$514 and
Coop/Service Ctr	USD#	County Name		USD Name		Teacher	Equiv	Aides @ .4	Teacher	Aides @ .4	FTE		\$24,780			<= \$1,028	
619	D0357	Sumner	Belle Plaine	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.39	9,664	656.5				
619	D0358	Sumner	Oxford	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	333.5				
619	D0359	Sumner	Argonia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	179.5				
619	D0360	Sumner	Caldwell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.11	2,726	224.0				
619	D0509	Sumner	South Haven	0.09	0.00	0.02	0.00	0.00	0.00	0.00	0.11	2,726	222.0				
619	D0619	Sumner	Sumner Co Special Ed Coop	36.78	0.00	33.43	0.84	0.47	0.47	0.47	71.52	1,772,266					
TOTAL				37.26	0.00	33.45	0.84	0.47	0.47	0.47	72.02	1,784,656	1,625.5	1,098	FALSE		
620	D0287	Franklin	West Franklin	1.17	0.00	0.84	0.00	0.00	0.00	0.00	2.01	49,808	700.5				
620	D0420	Osage	Osage City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	642.7				
620	D0421	Osage	Lyndon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	428.0				
620	D0434	Osage	Santa Fe	0.14	0.00	0.12	0.00	0.00	0.00	0.00	0.26	6,443	1,061.4				
620	D0454	Osage	Burlingame	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	317.0				
620	D0456	Osage	Marais Des Cygnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	266.0				
620	D0620	Osage	Three Lakes Educational Coop	74.40	0.00	52.26	0.91	0.39	0.39	0.39	127.96	3,170,849					
TOTAL				75.71	0.00	53.22	0.91	0.39	0.39	0.39	130.23	3,227,100	3,415.6	945	TRUE		
636	D0110	Phillips	Thunder Ridge Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	236.5				
636	D0211	Norton	Norton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	688.9				
636	D0212	Norton	Northern Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	195.0				
636	D0213	Norton	West Solomon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	38.0				
636	D0237	Smith	Smith Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	433.0				
636	D0269	Rooks	Palco	1.35	0.00	0.30	0.00	0.00	0.00	0.00	1.65	40,887	147.5				
636	D0270	Rooks	Plainville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	356.6				
636	D0271	Rooks	Stockton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	288.3				
636	D0325	Phillips	Phillipsburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	628.1				
636	D0326	Phillips	Logan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	183.5				
636	D0392	Osborne	Osborne	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	331.9				
636	D0399	Russell	Paradise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	122.3				
636	D0636	Phillips	North Central KS Spec Educ	83.52	0.00	65.83	1.86	0.82	0.82	0.82	152.03	3,767,303					
TOTAL				84.87	0.00	66.13	1.86	0.82	0.82	0.82	153.68	3,808,190	3,649.6	1,043	FALSE		
637	D0235	Bourbon	Uniontown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	437.6				
637	D0246	Crawford	Northeast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	561.5				
637	D0247	Crawford	Cherokee	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	24,780	657.0				
637	D0248	Crawford	Gilard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1,008.8				
637	D0249	Crawford	Frontenac	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	850.0				
637	D0250	Crawford	Pittsburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	2,700.2				
637	D0404	Cherokee	Riverton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	794.5				
637	D0493	Cherokee	Columbus	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.40	9,912	1,113.0				
637	D0499	Cherokee	Gallena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	756.5				
637	D0504	Labette	Oswego	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	465.0				
637	D0505	Labette	Chetopa - St. Paul	0.00	0.00	2.28	0.00	0.00	0.00	0.00	2.28	56,498	496.6				
637	D0506	Labette	Labette County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1,604.4				
637	D0508	Cherokee	Baxter Springs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	927.0				
637	D0637	Crawford	SE KS Special Education	161.84	0.00	158.16	1.10	0.91	0.91	0.91	322.01	7,979,408					
TOTAL				162.84	0.00	160.84	1.10	0.91	0.91	0.91	325.69	8,070,598	12,372.1	652	TRUE		

Contracting
Coop/Service Ctr

USD#	County Name	USD Name	Reg	Non-Public	Reg	Summer	Summer	Total	Teacher Enroll.	2009-10 FTE	Average Cost	>=\$514 and
USD#	County Name	USD Name	Teacher	Equiv	Aides @ 4	Teacher	Aides @ 4	FTE	\$24,780	(incl Milt & VIRT)	All Students	<=\$1,028
D0202	Wyandotte	Tuner	61.11	0.00	31.16	0.70	0.19	93.16	2,308,505	3,771.6	612	TRUE
D0229	Johnson	Blue Valley	343.83	0.95	156.02	6.19	4.50	51.49	12,674,722	20,308.0	624	TRUE
D0230	Johnson	Spring Hill	28.73	0.09	20.98	0.39	0.32	50.51	1,251,638	2,828.3	443	TRUE
D0231	Johnson	Gardner-Edgerton	70.91	0.00	61.89	1.07	0.72	124.59	3,087,340	4,549.9	679	TRUE
D0232	Johnson	DeSoto	83.32	0.00	39.25	0.83	0.52	123.92	3,070,738	6,214.7	494	FALSE
D0233	Johnson	Osborne	379.15	0.00	294.00	6.90	7.32	647.37	16,041,829	25,478.4	630	TRUE
D0234	Bourbon	Ft. Scott	17.82	0.00	17.12	0.44	0.16	35.54	880,681	1,890.8	466	FALSE
D0259	Sedgwick	Wichita	823.79	1.67	309.33	8.33	6.93	1,150.05	28,498,239	46,225.0	617	TRUE
D0260	Sedgwick	Derby	97.87	0.18	62.51	0.32	0.26	161.14	3,993,049	6,254.9	638	TRUE
D0261	Sedgwick	Hayville	76.02	0.00	47.11	1.49	1.24	125.86	3,118,811	4,782.4	652	TRUE
D0263	Sedgwick	Mulvane	27.39	0.00	15.87	0.15	0.10	43.51	1,078,178	1,850.0	583	TRUE
D0290	Franklin	Ottawa	32.98	0.00	23.45	0.26	0.14	56.83	1,408,247	2,439.8	577	TRUE
D0308	Reino	Hutchinson	69.62	0.00	43.73	0.24	0.21	113.80	2,819,964	4,653.5	606	TRUE
D0321	Pottawatomie	Kaw Valley	20.05	0.00	17.68	0.59	0.43	38.75	960,225	1,121.6	856	TRUE
D0330	Wabunsee	Wabunsee East	10.53	0.00	9.89	0.00	0.00	20.42	506,008	506.5	1,011	TRUE
D0345	Shawnee	Seaman	67.32	0.00	33.69	0.77	0.44	102.22	2,533,012	3,546.5	714	TRUE
D0353	Sumner	Wellington	26.57	0.00	38.20	0.11	0.19	65.07	1,612,435	1,648.3	978	TRUE
D0372	Shawnee	Silver Lake	10.31	0.00	8.16	0.23	0.07	18.77	465,121	742.9	626	TRUE
D0383	Riley	Manhattan	111.86	0.00	79.78	2.51	2.12	196.27	4,863,571	5,953.8	817	TRUE
D0389	Greenwood	Eureka	8.52	0.00	9.10	0.33	0.36	18.31	453,722	609.0	745	TRUE
D0407	Russell	Russell	17.56	0.00	9.96	0.01	0.00	27.53	682,193	944.6	722	TRUE
D0409	Atchison	Atchison	33.04	0.00	21.78	0.31	0.30	55.43	1,373,555	1,732.1	793	TRUE
D0437	Shawnee	Audum Washburn	86.48	0.00	60.07	1.04	1.00	146.59	3,682,060	5,408.5	681	TRUE
D0450	Shawnee	Shawnee Heights	49.00	0.01	31.07	1.27	0.33	81.68	2,024,030	3,403.0	595	TRUE
D0457	Finney	Garden City	108.95	0.00	64.36	2.75	1.32	177.38	4,395,476	6,930.3	634	TRUE
D0475	Gearv	Junction City	114.42	0.00	88.38	2.06	1.46	206.30	5,112,114	7,803.4	655	TRUE
D0480	Seward	Liberal	42.74	0.18	25.38	1.02	0.61	69.93	1,732,865	4,363.0	397	FALSE
D0497	Douglas	Lawrence	199.13	0.00	105.42	2.63	3.28	310.46	7,693,199	10,604.9	725	TRUE
D0501	Shawnee	Topeka	319.70	0.19	131.20	5.89	2.11	458.89	11,371,294	13,219.4	860	TRUE
D0512	Johnson	Shawnee Mission	386.20	0.92	189.66	5.96	4.03	586.77	14,540,161	26,548.0	548	TRUE

72-6433d. Local option budget when BSAPP is \$4,433 or less. (a) (1) The provisions of this subsection shall apply in any school year in which the amount of base state aid per pupil is \$4,433 or less.

(2) The board of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the base state aid per pupil was \$4,433 or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(b) (1) The provisions of this subsection shall apply in any school year in which the amount appropriated for state aid for special education and related services is less than the amount appropriated for state aid for special education and related services in school year 2008-2009.

(2) The board of education of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the district received state aid for special education and related services equal to the amount of state aid for special education and related services received in school year 2008-2009, or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(c) The board of education of any school district may exercise the authority granted under subsection (a) or (b) or both subsections (a) and (b).

(d) To the extent that the provisions of K.S.A. 72-6433, and amendments thereto, conflict with this section, this section shall control.

(e) The provisions of this section shall expire on June 30, 2012.

Educational Planning Committee

Date: 12-7-11

Attachment: 9

Approved 3-21-11
Date

MINUTES OF THE EDUCATION BUDGET COMMITTEE
DRAFT

The meeting was called to order by Chairwoman Lana Gordon at 3:30 pm on March 3, 2011, in Room 159-S of the Capitol.

All members were present except:

Rep. Clay Avrand - excused
Rep. Connie O'Brien - excused
Rep. Sheryl Spalding - excused
Rep. Bill Feuerborn - excused

Committee staff present:

Reagan Cussimano, Kansas Legislative Research Department
Jason Long, Revisor, Office of Revisor of Statutes
Bernadine Lloyd, Committee Assistant

Conferees appearing before the committee:

Rep. Lana Gordon, Chairwoman
Steve Anderson, Director Of Budget
Dave Trabert, President, Kansas Policy Institute
Dan Murray, Kansas State Director, NFIB
Dr. Rob Balsters, Deputy Superintendent, Seaman School dist, USD 345
Dr. Gary George, Asst. superintendent, Olathe School Dist., USD 253
Diane Gjerstad, Wichita Public Schools
Robert Vancrum, Government Affairs Specialist
Scott Frank, Legislative Post Auditor
Jim Edwards, Asst. Executive Director for Operations, KASB

Others attending:

See attached list.

Hearing on:

HB 2360 - School districts; uniform chart of accounts.

Proponents:

Rep. Lana Gordon, Chairwoman, submitted and presented testimony that this bill requires the State Board of Education to modify the internet-based uniform system of reporting to compare school district data, of which, a key component of this legislation is that it is to adopt a uniform chart of accounts for reporting receipts and expenditures of the districts. She believes the good thing about this bill is that it is a start at trying to get all districts to use the same chart of accounts. (Attachment 1)

Steve Anderson, Director of Budget, submitted presented testimony that he thinks the implementation could be done with minimal impact and no cost. The larger schools have in house staff who handle this data on a regular basis and the addition of activity funds et. al. Do not comprise a burden. (Attachment 2)

Dave Trabert, President, Kansas Policy Institute, submitted and presented testimony on sample charts showing per-pupil revenue components for the Topeka school district, a chart showing spending by major category of USD 259 Wichita, and a publication providing information about the 2010-11 Shawnee Mission School District budget, as well as actual revenue and expenditures for the last two years. There is also a Telephone Survey Research Regarding School District Funding. (Attachment 3)

Dan Murray, State Director, NFIB, submitted and presented testimony that this bill is a good first step in addressing the LPA's (Legislative Post Audit) recommendation. Any well-developed process to compare measures to peers and benchmarks must start with uniform and transparent reporting systems. (Attachment 4)

Opponents:

Dr. Rob Balsters, Deputy Superintendent, Seaman School dist., USD 345, submitted and presented testimony on Activity Funds, "Real-Time" Data Search Capability, Generally Accepted Accounting

3/3

Principles, Value of Information Produced, and Explanation of Operating expenditures and cost Differences Between School Districts. (Attachment 5)

Dr. Gary George, Assistant Superintendent, Olathe School Dist., USD 233, submitted and presented testimony that the bill would create an internet based uniform accounting system for all school districts and this system is to provide records at all times by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the unliquidated obligations, actual balances on hand, and the unencumbered balances of allotments or appropriations for each district. His concern is the bill is silent about who is to pay for this new system. (Attachment 6)

Diane Gjerstad, Wichita Public Schools, submitted and presented testimony that the bill would appear to require schools use a uniform reporting system and uniform chart of accounts – which they do – in accordance to general accepted accounting principles (which conflicts with the cash basis law); and the system would allow searches of expenditures or revenue funds “at all time”. She suggested several modifications to the bill and included a chart of Summary of Total Expenditures By Function (All Funds). (Attachment 7)

Robert Vancrum, Government Affairs Specialist, submitted and presented testimony on the bill and commented that Section (B) (1) says the system must follow generally accepted accounting principles (GAAP); Section (c) - Kansas already has the uniform accounting and reporting system for the receipts and expenditures of school districts; Section (e) – We also aren't sure what is meant by “the amounts appropriated; and Section (f) – We are assuming that this means that our data would be turned in to KSDE and then anyone can use their online tool to search district's information. (Attachment 8)

Neutral:

Scott Frank, Legislative Post Auditor, submitted and presented testimony on the background of the bill. He stated that all states we have looked at require uniform reporting of expenditures, and most require uniform recording as well. With his testimony he included Attachment A – Types of Accounting Systems Used in a Sample of 20 States and Kansas; Attachment B - 06-1000-300 General – INSTRUCTION – Prof-Tech-Services; and, Attachment C – PERFORMANCE AUDIT REPORT. K-12 Education: School District Efficiency Audits. (Attachment 9)

Jim Edwards, Assistant Executive Director for Operations, KASB, submitted and presented testimony that the proposed bill could help citizens from across Kansas better understand school budgets. The concern was on the use of the phrase, *at all times*, included in Line 1, page 2. This phrase would mean that a district, when it writes one check or receives revenue from any source, must completely send a new file to the state. He states the current reports that can be access on the Kansas State Department of Education's website still have value to the public and the Legislature. He included several examples of the KanView website. (Attachment 10)

A question and answer session followed each agency presentation.

The next meeting is scheduled for March 7, 2011, in 159-S.

The meeting adjourned 5:25 pm.

LANA GORDON
REPRESENTATIVE FIFTY-SECOND DISTRICT
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STATE OF KANSAS



TOPEKA
HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
CHAIR EDUCATION BUDGET
JOINT COMMITTEE ARTS &
CULTURAL RESOURCES
MEMBER APPROPRIATIONS

Several years ago when the Schools for Fair Funding, a coalition of schools in the state of Kansas, sued the Legislature for not providing adequate funding; I served as a member of the Special Committee on School Finance. During all the discussion, it was revealed that when administrators were testifying on behalf of certain weighting factors in the formula, not one single one of them could tell us how much they spent on certain categories. The amounts they said they needed varied greatly. The reason they could not tell us how much was currently being spent in each category was because they admitted comingling their funds. It was, and still is, difficult to compare District to District since each one may put somewhat different items into the same category. When one does not compare "apples to apples", how can we as a Legislature know how much the schools need, let alone, how can schools know whether they have enough or need more in certain areas. Because of this experience, which resulted in the Supreme Court ordering us to put \$1B into the education budget over the next 3 years, I felt it was more important than ever to create more transparency in school finance, the largest item in our budget, accounting for more than 50% of the budget. About 3 or 4 years ago, I introduced a bill that asked for the schools to have uniform budgeting and reporting of their accounting. When Bill Bunten was in the Senate he introduced an idea for building by building budgeting. I agreed with his ideas, but with the Legislation on which I have worked I have tried to take it to a more detailed level.

HB 2360 requires the State Board of Education to modify the internet-based uniform system of reporting to compare school district data. A key component of this legislation is that it is to adopt a uniform chart of accounts for reporting receipts and expenditures of the districts. The positive thing is that this bill is a start at trying to get all districts to use the same chart of accounts so that we can compare like items in the budget to like items more accurately. I have always contended that businesses such as McDonalds would keep track of individual restaurants in a chain so that they could more accurately tell which stores were profitable or not. Uniform accounting allows for comparisons and tracks all income and expenditures so one can evaluate whether stores need to stay open or not. I believe that HB 2360 helps create good public policy concerning transparency in school finance. Good business practices demand tools to measure and evaluate outcomes-income for business and results for students.

I would appreciate your support on this bill. I look forward to hearing from the other conferees here today.

Thank you-

Lana Gordon

House Education Budget Committee
Date: March 3, 2011
Attachment #: 1

Steve Anderson, Director of Budget Presentation:

It is the position of this office that good data makes for good decisions. Inherent in that position is comparability and that the data be complete in all respects. The Division of the Budget supports the intent of the Representative's bill. We do however believe there was one issue that needs modification that would remove any fiscal impact from this bill. The requirement of "all" for reporting periods should be changed to simply model the current reporting periods. Every school receives an audit and using the annual audit as a starting point might facilitate that process. Once you remove that small issue it is my professional believe that there would be no discernible financial impact of this bill. My former firm, Anderson, Reichert and Anderson CPAs LLC conducts audits of numerous small school districts. Based on conversations with the individuals in our firm that audit those schools I think the implementation could be done with minimal impact and no cost. The larger schools have in house staff who handle this data on a regular basis and the addition of activity funds et. al. do not comprise a burden. Our office will work with the Representative in any way we can to facilitate the implementation of the bill if passed.

We thank Representative Gordon for the chance to address the committee.



KANSAS POLICY INSTITUTE

ADVOCATING FOR FREE MARKETS AND THE PROTECTION OF PERSONAL LIBERTY

Testimony Submitted to House Education Budget Committee HB 2360 Kansas Uniform Financial Accounting and Reporting Act

March 3, 2011

Dave Trabert, President, Kansas Policy Institute

Chairman Gordon and Members of the Committee,

Thank you for the opportunity to testify today. It is an honor and privilege to be able to answer your questions and provide assistance as you work to give taxpayers a better insight into how their money is being spent.

There are two fundamental questions we'd like to address regarding the essence of HB 2360:

1. Are citizens adequately informed about school district spending and funding?
2. Can better information be affordably provided for citizens to easily access and analyze?

The evidence is clear that that answer to #1 is clearly 'NO'. The Foundation for Educational Choice conducted a six-state survey last November that included Kansas (602 participants, margin of error $\pm 4\%$). Two questions in that survey addressed school funding; those questions and Kansans' answers follow:

Q4: Do you believe that public school funding in Kansas is at a level that is:

- a. Too low (48%)
- b. About right (35%)
- c. Too high (10%)
- d. No response (7%)

Q5: How much do you think is currently spent on each student in Kansas public schools? Your estimate (to the nearest thousand dollars) will represent the combined expenditures of local, state and federal governments.

- a. Less than \$4,000 (40%)
- b. \$4,001 to \$8,000 (31%)
- c. \$8,001 to \$12,000 (10%)
- d. \$12,001 to \$16,000 (2%)
- e. Over \$16,000 (4%)

KSDE figures show total spending per-pupil has been above \$12,000 since the 2008 school year, yet only 2% of respondents knew the correct answer. It's also noteworthy that 76.6% of those who said they think school funding is too low also believe that total spending is less than \$8,000. That is a fairly strong indication that citizens' beliefs about school funding are heavily influenced by their incorrect perception of total spending per-pupil.

The findings above are confirmed by a separate survey conducted by The Research Partnership last March on behalf of Kansas Policy Institute. This survey also showed that false perceptions of school funding had a definite impact on citizens' willingness to pay higher taxes. (There were 600 participants in the survey, with a margin of error $\pm 4\%$). As noted on the attached handout, 65% believed total spending per-pupil was less than \$8,000 and only 4% of participants knew that the correct answer was over \$12,000. Participants were also asked their perceptions of how total school funding had changed over the last five years; again, only 4% correctly stated that total per-pupil funding had increased more than 25%. A summary of the responses follows:

- Down compared to five years ago (44%)
- About the same (17%)
- Up between 0% and 10% (14%)
- Up between 11% and 20% (8%)
- Up between 21% and 25% (1%)
- Up more than 25% (4%)
- Don't know (13%)

Participants were then asked if they would be willing to personally pay higher taxes to support public schools under the following circumstances. Here's what they said:

Willingness to Pay Higher Taxes	Percent Responding N = 600		
	YES	NO	DON'T KNOW (did not read)
a. If the total funding <u>per pupil</u> that goes to the school districts is <u>down</u> from 5 years go?	51	41	8
b. If the total funding <u>per pupil</u> that goes to the school districts is <u>about the same</u> as 5 years ago?	44	49	8
c. If the total funding <u>per pupil</u> that goes to the school districts is <u>up</u> between 0 and 10%?	27	66	7
d. If the total funding <u>per pupil</u> that goes to the school districts is <u>up</u> between 10 and 20%?	16	77	8
e. If the total funding <u>per pupil</u> that goes to the school districts is <u>up</u> more than 20%?	11	81	7

Citizens were only willing to pay higher taxes if total funding per-pupil was down compared to five years ago and were pretty strongly opposed to paying higher taxes if total funding was up. Surveys conducted by some media outlets and other groups showed that citizens were supportive of a tax increase, but to our knowledge, none of those surveys tested the accuracy of participants' perception of school funding.

It's not surprising that most Kansans are grossly misinformed about school funding, as some districts do not post actual spending data on their web sites, let alone historical records. While some districts do post their budgets online, some of them also post and distribute information that many citizens would likely find misleading.

For example, a letter posted on the Shawnee Mission district web site regarding their 2010-11 budget says "district operating expenditures decreased approximately \$9.2 million." However, a careful examination of their Summary of Total Expenditures by Function, available at the same website, shows that operating expenditures (total expenditures less capital improvements and debt service) were actually budgeted to increase by \$24,248,043. It shouldn't take an accountant or financial planner to determine the truth about how their tax dollars are being spent.

The Blue Valley school district does not post any financial summaries in the Budget Information section of their web site. A flyer they distributed last year included the following information:

2009-10: Operating budget \$143,802,789; per-pupil annual expenditure \$7,077

However, their budget summary on file with the Kansas Department of Education shows much higher numbers (operating budget is not identified on the budget summary but can be calculated by subtracting capital improvements and debt service):

2009-10: Operating budget \$227,318,177; per-pupil annual expenditure \$10,938

There are many other examples of information that can be misleading to citizens, including reports of significant budget cuts that many people interpret as spending less money. Media frequently reports that districts have cut budgets by tens of millions of dollars but doesn't mention that operating and/or total spending still increased.

Fortunately, the answer to Question 2 - Can better information be affordably provided so citizens can easily access and analyze such information? – is a resounding 'YES'.

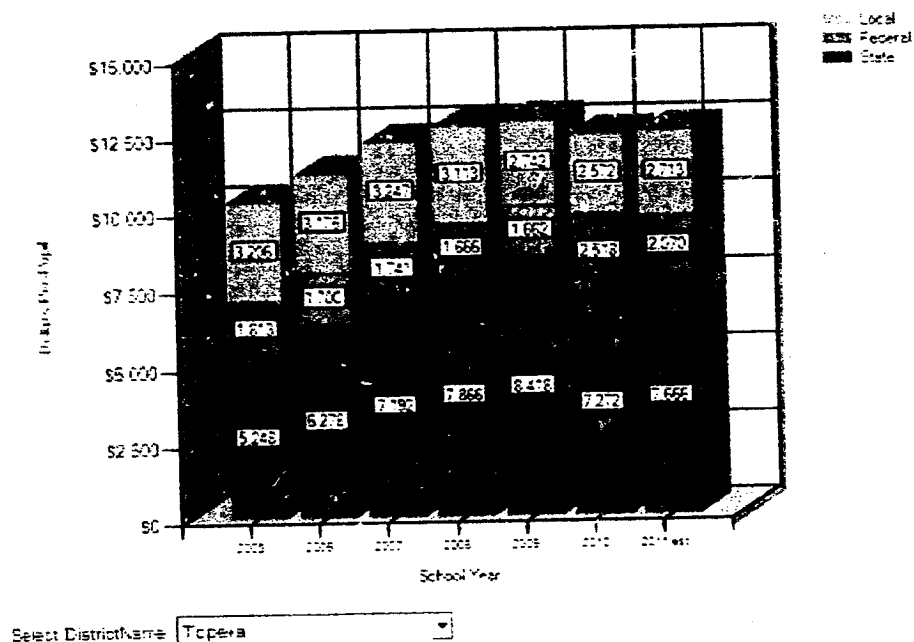
We say that with confidence because we've already published a great deal of school finance data at KansasOpenGov.org and know that the technology is quite affordable and very easy to work with. There would also be very little additional effort required of districts to post the data online. It appears that the information identified in HB 2360 is already being prepared by

districts and much, if not all, is even submitted to KSDE in spreadsheet formats that can easily be uploaded.

People like being able to scroll through district checkbooks and payroll registers and also be able to download data for further analysis. They also favorably comment on historical data being presented in charts to add greater perspective and allow for comparison across time and district.

Here's a sample chart showing per-pupil revenue components for the Topeka school district.

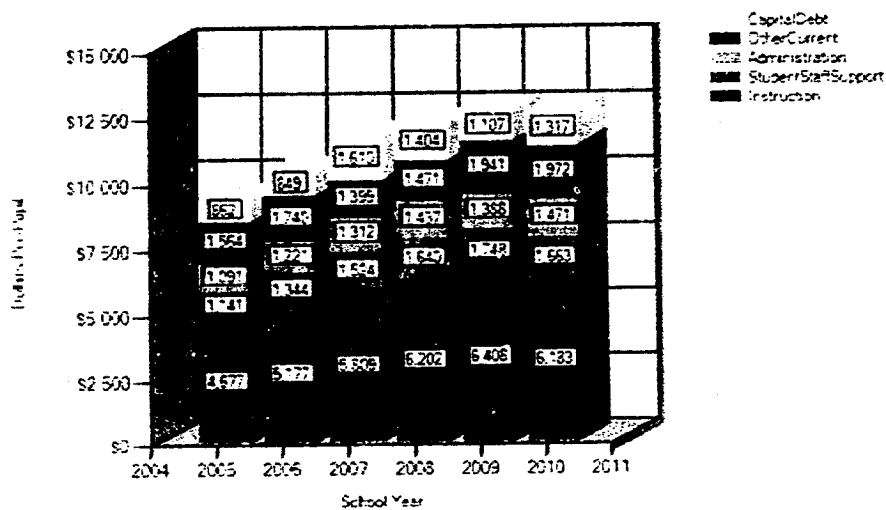
District Revenue Per-Pupil by Source (\$)



The 2011 revenue estimate was last updated by KSDE in December. Calculations of 'per-pupil' on the site are based on Full Time Equivalent (FTE) enrollment data for consistency with per-pupil revenue and spending reported by the state department of education.

The next chart shows spending by major category for USD 259 Wichita..

District Spending by Major Category



Select DistrictName: Wichita

It seems pretty clear that citizens are not adequately informed about school funding and most of the data that's made available lacks perspective to which citizens are entitled. Fortunately, technology exists that allows school funding data to be affordably presented so it can be easily accessed and analyzed.

Accordingly, we believe HB 2360 is in Kansans best interest and encourage its passage.



Shawnee Mission School District

Howard D. McEachen Administrative Center
7235 Antioch • Shawnee Mission, Kansas 66204-1798
Phone (913) 993-6200 • Fax (913) 993-6237 • www.smsd.org

Dear Patron:

This publication provides information about the 2010-11 Shawnee Mission School District budget, as well as actual revenue and expenditures for the last two years.

District operating revenue decreased approximately \$1.1 million. The major changes include:

- Decrease of 20 full-time equivalent students (-\$0.1 million)
- Maintain the base state aid per pupil of \$4,012
- Increase at-risk free lunch students 5% (+\$0.6 million)
- Reduction in new facilities based on construction schedule (-\$1.3 million)
- Decrease in cost of living maximum allowed to 4.09% (-\$0.3 million)

District operating expenditures decreased approximately \$9.2 million. The major changes include:

- No salary increases except for professional growth
- Reduction in Title VIB staffing 11.5 FTE (-\$0.6 million)
- Reduction in staffing: certified 90.0 FTE and administration/classified 38.84 FTE (-\$8.6 million)
- increased health insurance (+\$0.7 million)
- Eliminated KPERS benefit and short-term disability (-\$0.7 million)
- Increase transportation and utilities (+\$1.0 million)
- Decrease in supplies and services (-\$1.0 million)

Please feel free to contact any member of the board of education or school district administration if you have questions about the information contained in this booklet. We appreciate your continued support of the students and staff of the Shawnee Mission School District.

Sincerely,

Deb Zila, President
Board of Education

**Summary of Total Expenditures By Function
(All Funds)**

	2008-2009 Actual	% of Tot	2009-2010 Actual	% of Tot	% inc/ dec	2010-2011 Budget	% of Tot	% inc/ dec
Instruction	184,033,026	57%	187,765,462	56%	2%	178,504,606	51%	-5%
Student & Instructional Support	26,960,231	8%	24,938,249	7%	-7%	24,089,335	7%	-3%
General Administration	2,268,310	1%	2,492,888	1%	10%	3,114,011	1%	25%
School Administration (Building)	14,120,777	4%	14,219,275	4%	1%	14,002,571	4%	-2%
Operations & Maintenance	24,446,680	8%	24,156,830	7%	-1%	24,537,926	7%	2%
Capital Improvements	17,893,941	6%	26,383,808	8%	47%	17,275,379	5%	-35%
Debt Services	22,179,014	7%	24,075,693	7%	9%	24,752,500	7%	3%
Other Costs	31,668,293	10%	30,829,538	9%	-3%	64,401,836	18%	109%
Total Expenditures	323,571,172	100%	334,861,743	100%	3%	350,678,164	100%	5%
Amount per Pupil	\$12,196		\$12,639		4%	\$13,246		5%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Ok!), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, and Adult Supplemental Education

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000

Student & Instructional Support - 2100 & 2200

General Administration - 2300

School Administration (Building) - 2400

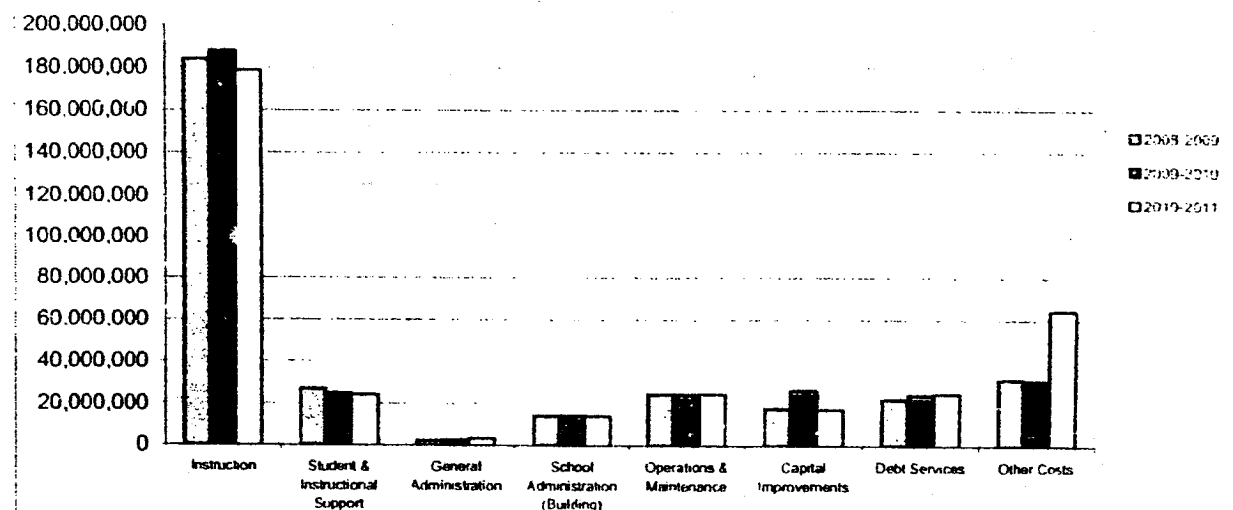
Operations & Maintenance - 2500

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200

Summary of Total Expenditures By Function (All Funds)



Location:

Facilities:

Enrollment:

K-12	20,911
Preschool - 12	21,361

Staff:

Seventy-five percent of faculty have a master's degree or higher.

About Us:

\$143,802,789 operating budget with LOB (estimated)

\$7,077 per pupil annual expenditure (estimated)

Teacher salary range is from \$38,583 to \$74,016, plus benefits.

\$2,343,838,034 total assessed valuation (estimated)

\$360,785,000 bonded indebtedness (actual)

65.067 mill levy (estimated)

Facilities:

Enrollment:

K-12	20,563
Preschool - 12	20,993

Staff:

Seventy-five percent of faculty have a master's degree or higher.

\$142,224,816 operating budget with LOB (estimated)

\$7,128 per pupil annual expenditure (estimated)

Teacher salary range is from \$37,883 to \$73,116, plus benefits

\$2,400,461,765 total assessed valuation (estimated)

\$311,735,000 bonded indebtedness (actual)

61.045 mill levy (estimated)

Education Beyond Expectations is what the Blue Valley School District stands for. The excellent reputation of the Blue Valley School District is based upon the outstanding academic achievement of its students. Staff members are dedicated to the district's mission of unprecedented academic success and unparalleled personal growth for every student.

To experience a visual story of Blue Valley's journey toward academic success, go to www.bluevalleyk12.org/dots.

Focused on Student Success:

- Of 224 possible opportunities for achieving the Standard of Excellence on the 2009 Kansas State Assessments in reading and math, Blue Valley schools earned 222. If science and writing are included in addition to reading and math, BV schools earned 276 out of 286 possibilities.
- Every Blue Valley school received the Building Standard of Excellence in math and reading.
- 2009 Blue Valley graduates continue to exceed state and national averages on the SAT test.
- In 2009, Blue Valley and all of its schools made No Child Left Behind's Adequate Yearly Progress (AYP) for the seventh consecutive year.
- In 2008, six Blue Valley schools received the Governor's Achievement Award, which recognizes top performing schools in the state of Kansas.
- For the third year in a row, all four Blue Valley high schools were named to a list of America's top public high schools compiled by *Newsweek*.
- 37 students were named National Merit scholarship semifinalists (2009-10).
- The prestigious Blue Ribbon distinction from the U.S. Department of Education has been awarded 15 times to district schools for their outstanding educational programs.
- Blue Valley teachers have earned the Kansas Master Teacher Award 15 times.
- 2009 graduates were offered more than \$41.5 million in grants, scholarships and awards.
- Blue Valley's graduation rate is 98 percent.
- Approximately 93 percent of Blue Valley graduates pursue a post-secondary education.

Education Beyond Expectations is what the Blue Valley School District stands for. The excellent reputation of the Blue Valley School District is based upon the outstanding academic achievement of its students. Staff members are dedicated to the district's mission of unprecedented academic success and unparalleled personal growth for every student.

Focused on Student Success:

- Of 232 possible opportunities for achieving the Standard of Excellence on the 2009 Kansas State Assessments, Blue Valley schools earned 229.
- Every Blue Valley school received the building Standard of Excellence in math and reading.
- In 2008, Blue Valley was the only district in the state of Kansas with more than 5,500 students to make No Child Left Behind's Adequate Yearly Progress (AYP) in all of its schools and the district.
- In 2007, 12 Blue Valley schools received the Governor's Achievement Award, which recognizes top performing schools in the state of Kansas.
- For the second year in a row, all four Blue Valley high schools were named to a list of America's top public high schools compiled by *Newsweek*.
- 33 students were named National Merit scholarship finalists (2008).
- The prestigious Blue Ribbon distinction from the U.S. Department of Education has been awarded 15 times to district schools for their outstanding educational programs.
- Blue Valley teachers have earned the Kansas Master Teacher Award 14 times.
- 2008 graduates were offered more than \$41.8 million in grants, scholarships and awards.
- Blue Valley's graduation rate is 98 percent.
- Approximately 92 percent of Blue Valley graduates pursue a post-secondary education.
- 2008 Blue Valley graduates scored the highest composite SAT score in district history.

Blue Valley Schools (area code 913)

Blue Valley Academy	239-4529	Harmony Elementary	239-6200
Blue Valley District Office	239-4000	Heartland Elementary	239-6300
Blue Valley High	239-4800	Indian Valley Elementary	239-6400
Blue Valley North	239-3000	Lakewood Elementary	239-6500
Blue Valley Northwest	239-3400	Leawood Elementary	239-6600

Blue Valley Academy	239-4529	Harmony Elementary	239-6200
Blue Valley District Office	239-4000	Heartland Elementary	239-6300
Blue Valley High	239-4800	Indian Valley Elementary	239-6400
Blue Valley North	239-3000	Lakewood Elementary	239-6500
Blue Valley Northwest	239-3400	Leawood Elementary	239-6600

USD 229 Blue Valley

Summary of Total Expenditures By Function (All Funds)

	2007-2008 Actual	% of Tot	2008-2009 Actual	% of Tot	% inc/ dec	2009-2010 Budget	% of Tot	% inc/ dec
Instruction	117,044,416	47%	123,160,122	46%	5%	141,757,834	50%	15%
Student & Instructional Support	25,172,023	10%	25,520,402	10%	1%	27,444,573	10%	8%
General Administration	2,134,393	1%	2,212,531	1%	4%	1,865,304	1%	-16%
School Administration (Building)	9,379,402	4%	9,962,442	4%	6%	10,477,206	4%	5%
Operations & Maintenance	16,501,656	7%	16,832,384	6%	2%	18,032,047	6%	7%
Capital Improvements	16,147,259	7%	27,325,292	10%	69%	15,509,865	5%	-43%
Debt Services	38,511,931	15%	37,890,579	14%	-2%	41,252,796	15%	9%
Other Costs	22,408,886	9%	23,997,141	9%	7%	27,741,213	10%	16%
Total Expenditures	247,299,965	100%	266,900,893	100%	8%	284,080,844	100%	6%
Amount per Pupil	\$12,180		\$12,937		6%	\$13,669		6%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERs, Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational School, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also

Further definition of what goes into each category:

Instruction - 1000

Student & Instructional Support - 2100 & 2200

General Administration - 2300

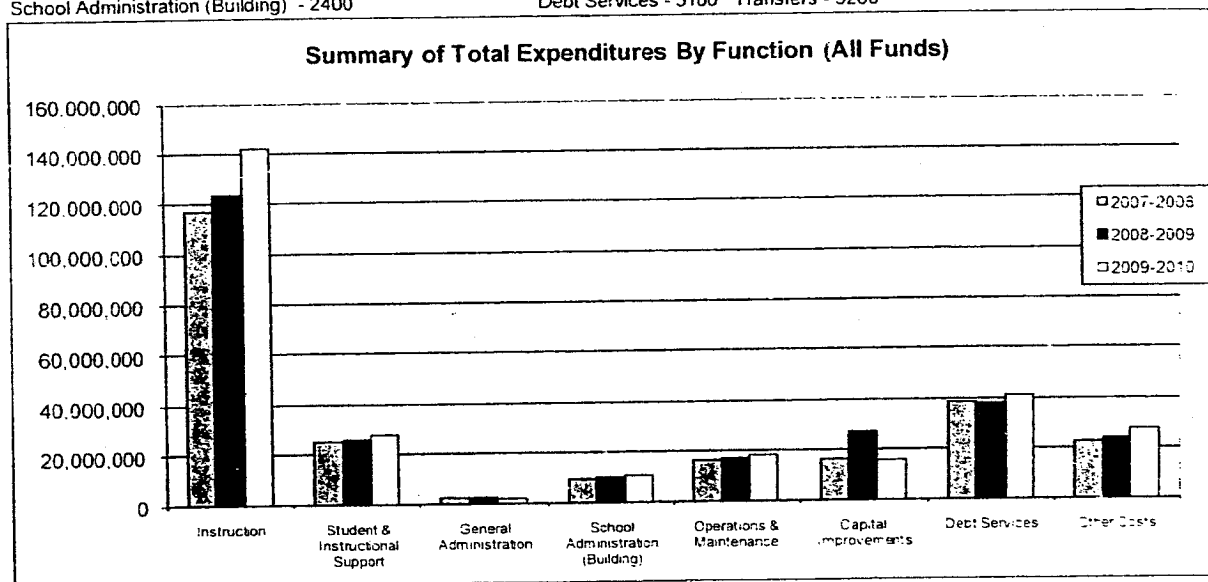
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200



FINAL RESULTS



KANSAS · POLICY
INSTITUTE

TELEPHONE SURVEY RESEARCH
REGARDING

SCHOOL DISTRICT FUNDING

Prepared By

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MARCH 2010

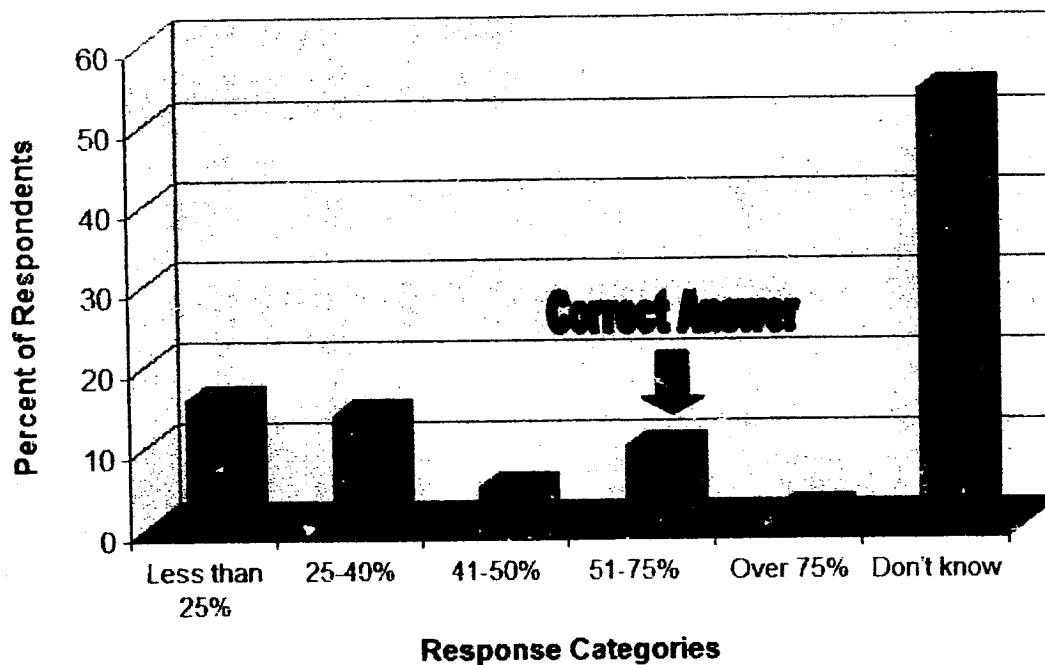
MANAGERIAL SUMMARY

The funding of public schools in the State of Kansas has been the subject of much discussion in recent months. The purpose of this survey is to establish a baseline of public perceptions regarding this funding issue. Throughout the survey, the phrase K-12 will be used to refer to Kansas public schools Kindergarten through 12th grade (High School).

1. Public School funding (K-12 schools only) makes up what percentage of the overall budget of the State of Kansas? (Responses were categorized)

K-12 Percentage of State Budget	Percent Responding N=600
Less than 25%	16
25-40%	14
41-50%	5
51-75% (Correct Answer)	10
Over 75%	2
Don't know	54

K-12 Percentage of State Budget



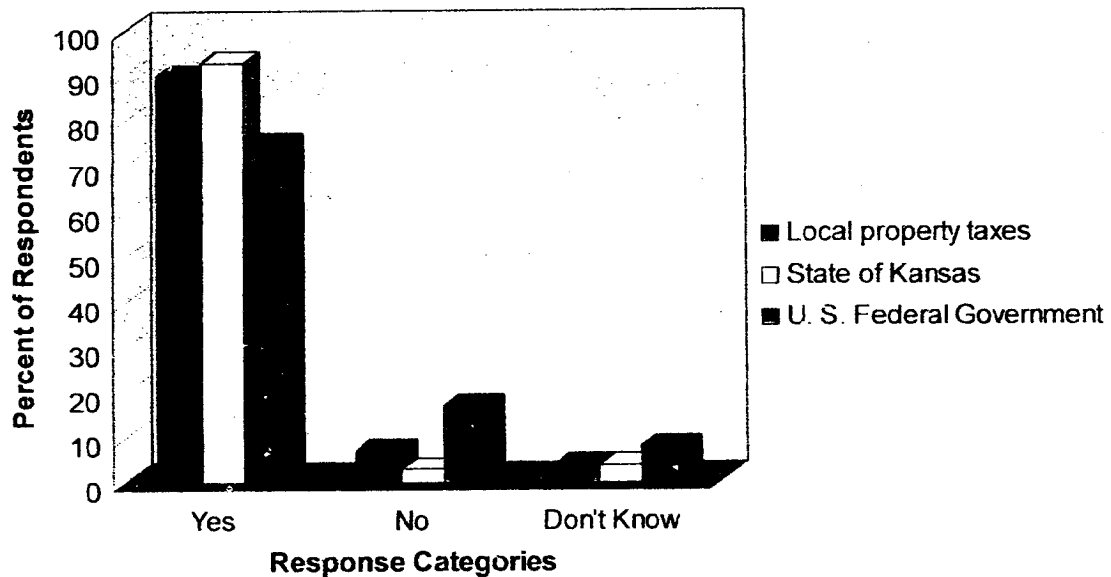
Fifty four (54%) percent of the respondents indicated they "did not know" what percentage public school funding made up of the overall budget for the State of Kansas. **Sixteen (16%) percent** thought public school funding accounted for less than 25% of the overall budget for the state of Kansas. **Thirty five (35%) percent** of respondents thought public school (K-12) funding made up less than 50% of the budget for the State of Kansas. Only **twelve (12%) percent** believed that funding for public schools accounted for more than 50% of the budget. The actual percentage of the State budget dedicated to K-12 education is 53%.

Of the 157 respondents with children currently attending K-12 public schools in Kansas, **43%** believed the overall funding for Kansas K-12 public schools made up 50% or less of the budget for the state of Kansas. This compares to the results of the total sample surveyed where **35%** believed the overall funding for Kansas K-12 public schools made up 50% or less of the budget for the state of Kansas. Only **8%** of respondents with children in the K-12 Kansas public school system gave the correct answer of better than 50%.

2. Which of the following are funding sources for Kansas public schools K-12?
(Response categories were read)

Funding Sources	Percent Responding N=600		
	YES	NO	DON'T KNOW (did not read)
a. Local property taxes	90	7	4
b. State of Kansas	93	3	4
c. U. S. Federal Government	75	17	8

Funding Sources



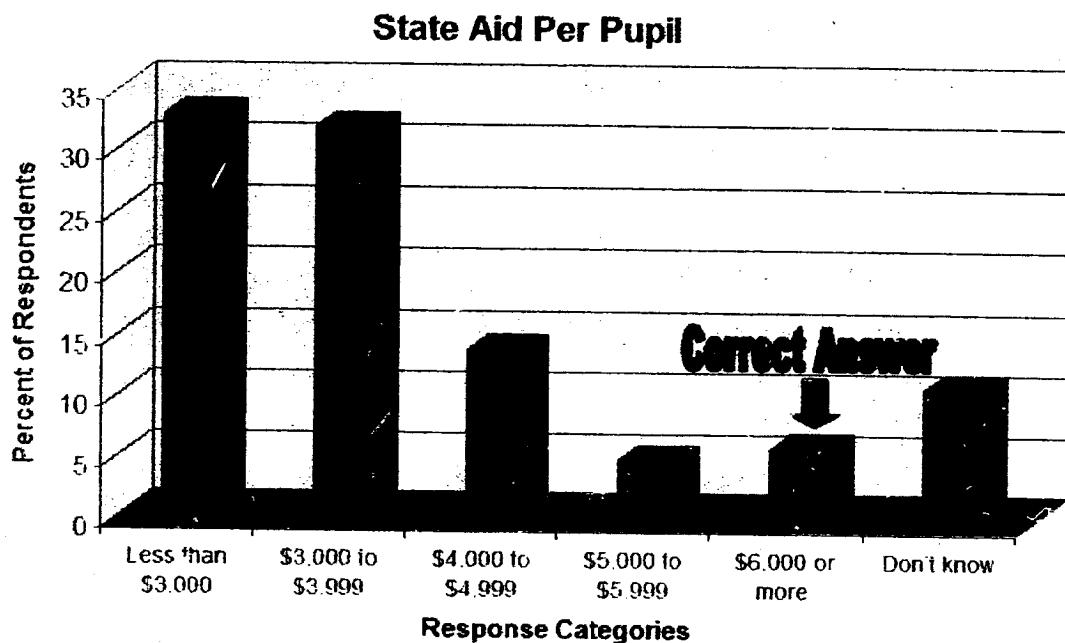
The majority of the respondents knew that local property taxes, the State of Kansas and the U.S. Federal Government were all sources of funding for the Kansas public school (K-12) system. Of the three revenue sources, significantly fewer respondents were aware that the U.S. Federal Government was a source of funding for Kansas's public schools. **Seventeen (17%)** percent of the respondents believed that the U.S. Federal Government was not a source of local school funding.

The answers given for Local Property Tax and the State of Kansas as funding sources were consistent from the overall survey respondents and those with children currently attending K-12 Kansas public school. However, **81%** of respondents with kids in the school system knew the U.S. Federal Government was also a source of funding compared to **75%** of the overall survey responses.

To compare the funding provided to larger school districts with the funding provided to smaller school districts, the amount of funding is calculated on a "per pupil" basis. This phrasing will be used in the following questions:

3. How much annual funding per pupil do you feel Kansas school districts currently receive from the State of Kansas? Is it? (Response categories were read)

State Aid Per Pupil	Percent Responding N = 600
Less than \$3,000 per pupil	33
Between \$3,000 and \$3,999 per pupil	32
Between \$4,000 and \$4,999 per pupil	14
Between \$5,000 and \$5,999 per pupil	5
\$6000 or more per pupil (Correct Answer)	6
Don't know	11



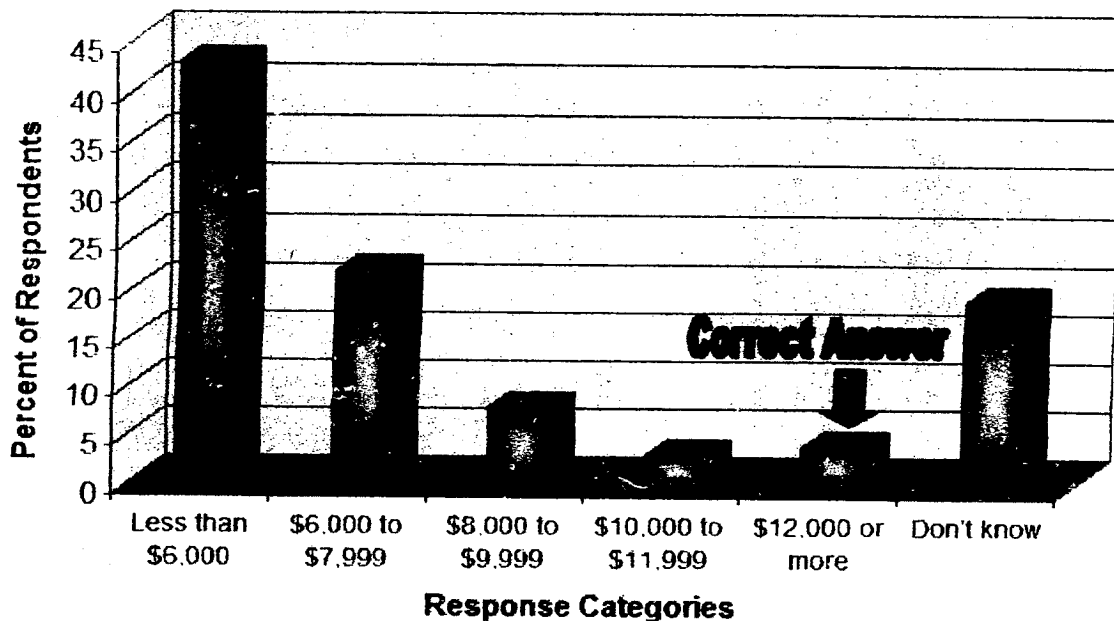
Thirty three (33%) percent of the respondents believed the Kansas school districts currently receive less than \$3,000 per pupil annually from the state of Kansas. Combined, **84%** of respondents believed that Kansas school districts currently receive less than \$6,000 per pupil annually from the State. The **actual** amount of funding received per pupil from the State of Kansas is **more than \$6000** per pupil. Only 6% of respondents answered this correctly.

Eighty five (85%) percent of respondents with children currently attending K-12 Kansas public school felt the annual funding for Kansas school districts from the State of Kansas was less than \$5,000 per pupil, as compared to **79%** of the overall respondents.

4. How much annual funding per pupil do you feel Kansas school districts currently receive all together from the State of Kansas, U.S. Federal Government and local property taxes? (Response categories were read)

Total Aid Per Pupil	Percent Responding N = 600
Less than \$6,000 per pupil	43
Between \$6,000 and \$7,999 per pupil	22
Between \$8,000 and \$9,999 per pupil	8
Between \$10,000 and \$11,999 per pupil	3
\$12,000 or more per pupil (Correct Answer)	4
Don't know	19

Total Aid Per Pupil



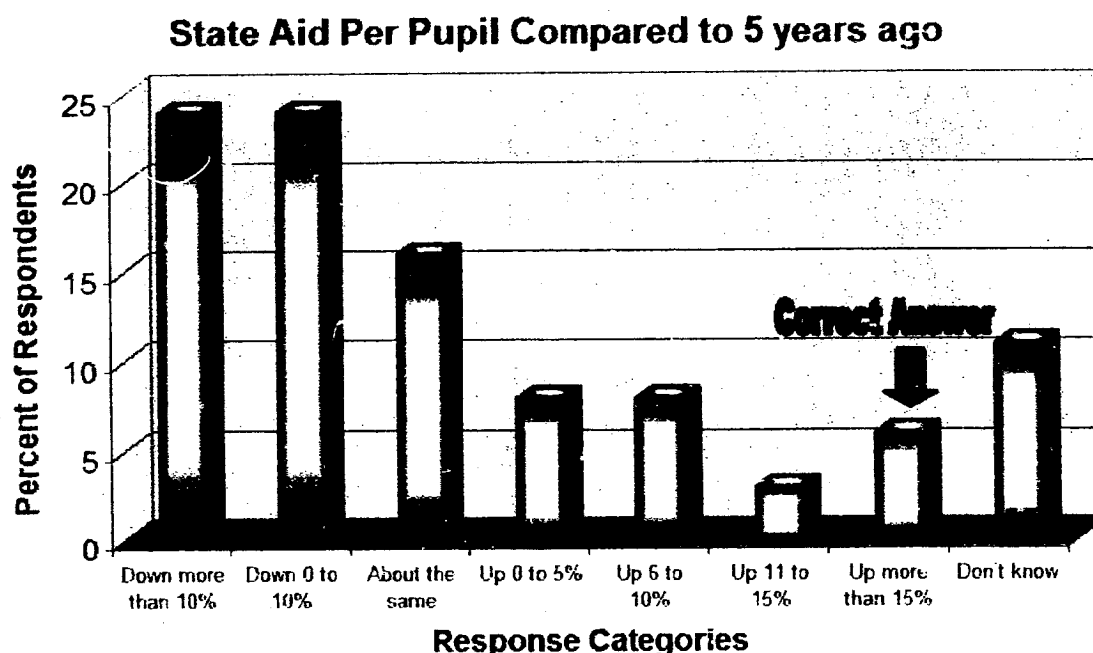
Seventy six (76%) percent of respondents thought the amount of annual funding the Kansas school districts currently receive all together from the State of Kansas, U.S. Federal

Government and local property taxes totaled less than \$12,000 per pupil. **Sixty five (65%)** percent felt the total aid was less than \$8,000 per pupil. **Nineteen (19%)** percent indicated that they did not know. The **actual** amount of funding that school districts receive per pupil from all three sources is more than \$12,000. Only **4%** of those surveyed answered this question correctly.

Eighty five (85%) percent of respondents with children in Kansas K-12 public schools thought the amount of annual funding the Kansas school districts currently receive all together from the State of Kansas, U.S. Federal Government and local property taxes totaled less than \$12,000 per pupil. **Seventy five (75%)** percent of these respondents felt the total aid was less than \$8,000 per pupil, as compared to **65%** in the total survey population. Only **3%** of those surveyed with children in Kansas school districts answered this question correctly.

5. Looking back over the last 5 years, do you feel that the per-pupil school district funding from the State of Kansas is? (Response categories were read)

State Aid Per Pupil Compared to 5 years ago	Percent Responding N = 600
Down more than 10% as compared to 5 years ago	24
Down between 0% and 10%	24
About the same	16
Up between 0% and 5%	8
Up between 6% and 10%	8
Up between 11% and 15%	3
Up more than 15% as compared to 5 years ago (Correct Answer)	6
Don't know	11



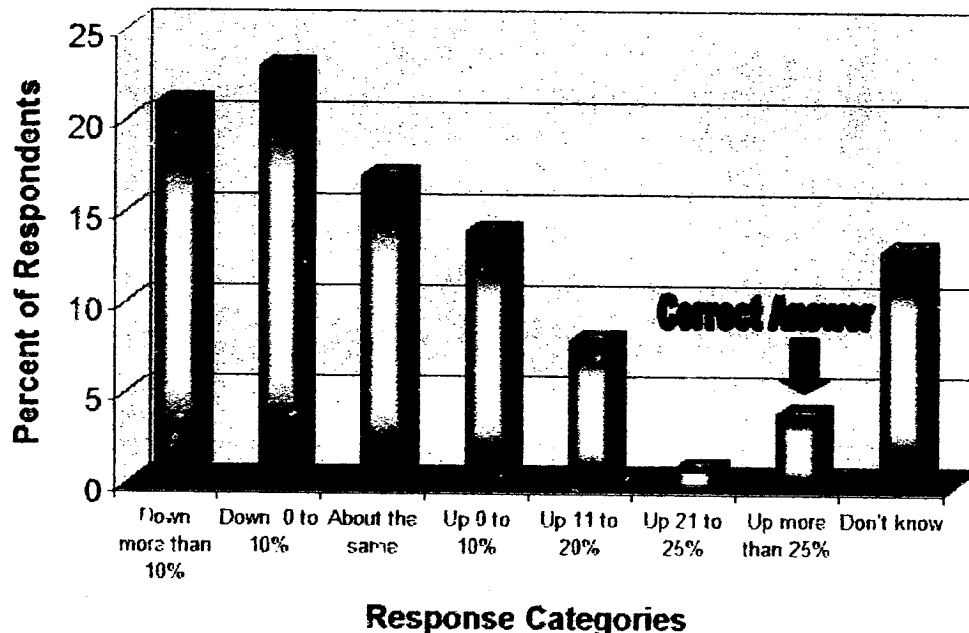
Only 6% of the respondents correctly thought that over the last 5 years, per pupil funding from the state of Kansas had increased more than 15%. The majority, 64% believed that funding was either the same or less than it had been five years ago. *Eleven (11%)* percent of the respondents indicated that they did not know what changes had occurred to the level of funding. The actual level of such funding is up 18%. Compared to the 48% of overall survey respondents who felt State funding per pupil was down as compared to 5 years ago, 54% of respondents with children in K-12 Kansas public schools felt this to be true.

6. Again, looking back over the last 5 years, do you feel that the per-pupil school district funding all together from the State of Kansas, U.S. Federal Government and local property taxes is?

(READ RESPONSES, CIRCLE ONE)

Total Aid Per Pupil Compared to 5 years ago	Percent Responding N=600
Down more than 10% as compared to 5 years ago	21
Down between 0% and 10%	23
About the same	17
Up between 0% and 10%	14
Up between 11% and 20%	8
Up between 21% and 25%	1
Up more than 25% as compared to 5 years ago (Correct Answer)	4
Don't know	13

Total Aid Per Pupil Compared to 5 years ago



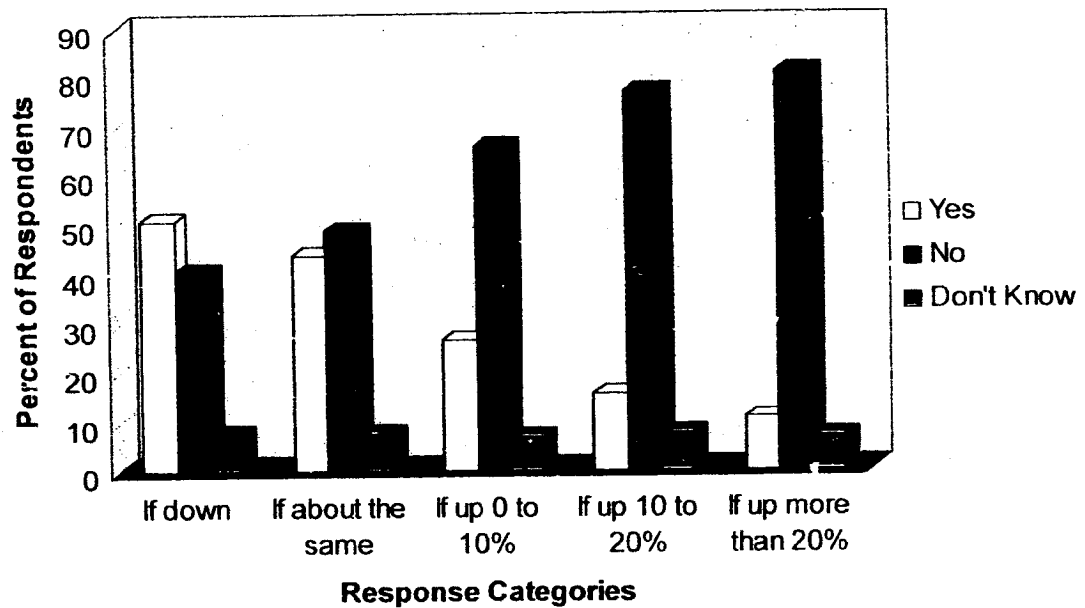
Only 4% of respondents correctly felt the total amount of funding per pupil from the state of Kansas, the U.S. Federal Government and local property taxes had increased more than 25% over the last 5 years. *Sixty one (61%) percent* thought that the level of funding was either the same as five years ago or had decreased. Compared to the 44% of overall survey

respondents who felt total funding per pupil was down as compared to 5 years ago, 50% of respondents with children in K-12 Kansas public schools felt this to be true.

7. Would you be willing to personally pay higher taxes to support Kansas School Districts-kindergarten through grade 12 (high school). . . (Responses were read)

Willingness to Pay Higher Taxes	Percent Responding N = 600		
	YES	NO	DON'T KNOW (did not read)
a. If the total funding per pupil that goes to the school districts is <u>down</u> from 5 years go?	51	41	8
b. If the total funding per pupil that goes to the school districts is <u>about the same</u> as 5 years ago?	44	49	8
c. If the total funding per pupil that goes to the school districts is <u>up</u> between 0 and 10%?	27	66	7
d. If the total funding per pupil that goes to the school districts is <u>up</u> between 10 and 20%?	16	77	8
e. If the total funding per pupil that goes to the school districts is <u>up</u> more than 20%?	11	81	7

Willingness to Pay Higher Taxes



The majority of respondents, 51% would be willing to personally pay higher taxes to support Kansas School Districts (K-12) if the total funding per pupil that goes to the school

districts is **down** from 5 years go. **Forty-four (44%)** percent would personally be willing to pay higher taxes if the total funding per pupil that goes to the school districts is **about the same** as 5 years ago. Only **11%** of respondents would personally be willing to pay higher taxes to support Kansas K-12 schools if the total funding per pupil that goes to the school districts is **up** more than 20%. The actual increase in funding per pupil is **up 25%** as compared to five years ago.

The majority of respondents, **59%**, with children in Kansas K-12 public schools would be willing to personally pay higher taxes to support Kansas School Districts (K-12) if the total funding per pupil that goes to the school districts is **down** from 5 years go. This compares with **51%** of the overall survey respondents. **Fifty (50%)** percent of respondents with children in the Kansas school districts were willing to personally pay higher taxes to support Kansas School Districts (K-12) if the total funding per pupil that goes to the school districts is **about the same** as 5 years go. This compares with **44%** of those with these feeling among the total survey respondents.

If the total funding per pupil that goes to the school districts is **up** between 0-10%, **35%** of respondents with children in the Kansas K-12 public schools are willing to personally pay higher taxes to support Kansas School Districts, compared with **27%** of the overall survey respondents. When asked their reactions if funding is **up** more than 11% from 5 years ago, the percentage of respondents willing to personally pay higher taxes is consistent between those who have children in the school system and those who do not.

8. Are there any other comments you would like to make regarding funding Kansas public schools K-12?

Response Categories	Percent Responding N = 600
No	45
Yes	56

If Yes, ASK what? _____

For a complete list of open ended responses, please see the appendix.

ATTACHMENT C

In general, most districts probably categorized their expenditure and staffing data correctly. However, this kind of misreporting, even if it's relatively rare, causes problems when trying to compare districts to identify areas where they could become more efficient. For example, it would be impossible for the Goessel school district to make meaningful comparisons of its per-student spending on either student support or instruction support.

Conclusion:

As directed by the 2010 Commission, this audit was limited to looking only at high-level school district data maintained by the Department of Education to try to identify patterns or trends that might shed more light on districts' operational efficiency. Although we realize that on-site audits can take district officials' time and resources, and that district officials have been scouring their budgets looking for ways to reduce costs without harming their educational programs if possible, we think the efficiency audits envisioned in the enabling legislation that created the Commission can serve a vital role in helping districts identify additional efficiencies that may exist.

We strongly believe that the current fiscal situation—which may linger for some time—makes it all the more important that school districts find ways to make their operations more efficient. That's true not only from districts' perspective, but also from the State's perspective, which currently spends more than \$3.3 billion a year on educating K-12 students.

Recommendations for Executive Action:

1. To help ensure that the expenditure and staffing data school districts report to the Department of Education are complete and categorized accurately, and to provide districts, school boards, Department officials, and the Legislature with more meaningful information for comparison purposes, the Department should provide additional guidance to district staff on how to report their expenditures according to the Kansas Accounting Notebook. In developing that guidance, the Department should place particular emphasis on the areas of student support, instruction support, district-level administration, and school-level administration. Those are areas school districts frequently report their expenditure or staffing data inaccurately. The Department also should provide additional guidance to district staff on how to properly categorize staffing counts in their annual personnel reports.

ATTACHMENT C

Recommendations for Legislative Action:

1. To help ensure that the expenditure and staffing data that school districts report to the Department of Education are complete and categorized accurately, and to provide districts, school boards, Department officials, and the Legislature with more meaningful information for comparison purposes, the House Education Committee or Senate Education Committee should introduce legislation requiring school districts to have those reports audited as part of their annual financial audits.
2. To help identify ways districts can make their operations more efficient without harming their educational programs, the Legislative Post Audit Committee or the 2010 Commission should consider approving an in-depth efficiency audit looking at whether school districts are managing their personnel, facilities, and other resources in an efficient and economical manner.

ATTACHMENT D

Summary of Policies on Building-Based Accounting for K-12 Education Expenditures in a Sample of States

State	Does the state require school districts to...		Additional Notes
	...account for expenditures at the building level?	...report expenditures to the state at the building level?	
Arizona	YES	No	Arizona officials indicated that they planned to begin requiring building-level reporting after 2006-07 school year. [NOTE: This did end up happening.]
Arkansas	YES	YES	Building-level accounting and reporting is required for instructional, student support, and school administration function expenses.
Colorado	No	No	
Florida	YES	YES	
Georgia	YES	YES	
Indiana	YES	YES	
Iowa	No	No	
Kansas	No	No	
Kentucky	YES	YES	
Maine	YES	YES	Building-level accounting and reporting is required for certain program areas.
Massachusetts	YES	YES	Building-level accounting and reporting is required for instructional expenditures.
Minnesota	YES	YES	
Missouri	No	No	
Nebraska	No	No	
New Hampshire	No	No	
North Dakota	No	No	
Oklahoma	No	No	
Oregon	YES	YES	
Pennsylvania	No	No	
Vermont	No	No	
Washington	No	No	
Wisconsin	No	No	
Source: January 2007 Legislative Post Audit survey of state departments of education.			

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



1420 SW Arrowhead Road • Topeka, Kansas 66604-4024
785-273-3600

Testimony before the
House Education Budget Committee
on
HB 2360

by
Jim Edwards, Assistant Executive Director for Operations
Kansas Association of School Boards

March 3, 2011

Madam Chair, Members of the Committee:

I thank you for the opportunity to appear today on **HB 2360**, a measure which would provide for a uniform accounting and reporting system for school districts in Kansas. While the proposed bill could help citizens from across Kansas better understand school budgets, we have a serious concern.

I have been the person within KASB that has directed our efforts on the issues of building based budgets and uniform accounting systems since 2003. In general, KASB's policy with regard to this issue is as follows:

I. School Budgets

To ensure that school district patrons, legislators and the general public are aware of the costs of operating public schools and how those costs are financed, KASB supports the use of common, easy-to-comprehend budget reports and also making those reports available on a district-by-district basis at the state level. KASB opposes state mandates which would require any additional budget processes where 1) the results would not be used to fund the actual costs of educating students; and 2) they become added administrative costs that remove funds from the classroom.

Our concern with **HB 2360** specifically focuses on one phrase. The use of the phrase, *at all times*, included on line 1, page 2, would mean that a district, when it writes one check or receives revenue from any source, must completely send a new file to the state. We believe that the current method established by the Legislature for the State of Kansas in the KanView – Kansas Transparency Act website would be an appropriate format to model. We could support the measure if an amendment was passed which would remove the phrase *at all times* and if we are assured that if there are additional costs that they would be covered by the state.

House Education Budget Committee

Date: March 3, 2011

Attachment #: 10

■ ■

We also believe that the current reports that can be accessed on the Kansas State Department of Education's website still have value to the public and the Legislature. From a practical business view, persons generally like an easy-to-read document that can illustrate the health of an organization or business entity. In addition, they also like to have easy to access detailed reports for the same. The current information on the KSDE seems to do that.

Thank you for your consideration. I would be happy to respond to questions.

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10-2



The Voice of Small Business®

**Testimony in Support of HB2360 by Mr. Daniel Murray
Kansas State Director, National Federation of Independent Business
House Education Budget Committee Committee
Thursday, March 3, 2011**

Good morning Chair Gordon and members of the Committee. My name is Dan Murray and I am the State Director of the National Federation of Independent Business/Kansas. NFIB/Kansas supports HB2360.

NFIB/Kansas has, and will likely continue to remain silent on the overall policy debate regarding K-12 Education finance and funding. However, our members have consistently supported state efforts to find efficiencies in spending. Further, our members understand the necessity of balancing their books and are astounded that there is not a uniform and transparent reporting system for school district receipts and expenditures.

Kansas commits 52 percent of the state general fund to K-12 education, the largest portion of the state budget. Policy-makers and Kansas taxpayers must have a system in which they can uniformly compare our state's largest investment. We believe the uniform reporting practices outlined in HB2360 will help the state—and school districts—identify efficiencies and save tax dollars.

In their August 2010 summary report of voluntary efficiency audits conducted on seven school districts, the Legislative Post Audit came to the following conclusion:

"The current fiscal situation—which may linger for some time—makes it critical for school districts to find ways to make their operations more efficient. The purpose of these seven school efficiency audits was to find ways in which districts can change the way they currently operate so they can provide the same quality of educational services using fewer resources, or so they can use their existing resources more productively. . . . Having an on-going efficiency management process is essential to improving efficiency. A well-developed process should include calculating efficiency measures, comparing those measures to peers and benchmarks, and systematically making changes as needed. None of the seven districts we looked at had such a process, and it's unlikely that most districts in the State have one either."

We believe that HB2360 is a good first step in addressing the LPA's recommendation. Any well-developed process to compare measures to peers and benchmarks must start with uniform and transparent reporting systems. We urge your support of HB2360

NFIB/KS is the leading small business organization representing small and independent businesses. A nonprofit, nonpartisan organization founded in 1943, NFIB/KS represents the consensus views of its over 4,100 members in Kansas.

House Education Budget Committee

Date: March 3, 2011

Attachment #: 4

House Education Budget Committee

HB 2360

Rob Balsters, Seaman USD 345 **Delivered on Behalf of USA/Kansas**

3 March 2011

Thank you for the opportunity to testify on HB 2360 and address several concerns related to this bill in its present form. Before making any changes to the existing system, we believe it is important that all interested parties – legislators, administrators, and representatives from KSDE work together to evaluate current practice and clearly identify the needs and desired outcomes.

Activity Funds

- Kept at the building level in order to address specific building level needs
- Very cumbersome and expensive to absorb into the district system
- Audited monthly internally and annually by independent auditors
- District-to-district comparison would be virtually meaningless

“Real-Time” Data Search Capability

- Expense – KSDE estimates that agency implementation will cost about \$111,000 and that statewide implementation will cost millions of dollars – similar to the cost of the state’s new SMART system
- Negative return on investment – see Value of Information Produced, below
- Real-Time data is currently not available for the State of Kansas Budget

Generally Accepted Accounting Principles

- Most Kansas districts vote to opt out of GAAP as allowed under K.S.A. 75-1120a
- Our boards of education believe that Cash Basis reporting is much more transparent and valuable to our patrons
- Forcing a GAAP requirement on districts would create additional costs beyond the uniform statewide reporting

Value of Information Produced

- Differences in district-to-district expenditures can be explained in many different ways. (See the back page)
- Two recent studies have shown that building-to-building differences in the same district are largely due to teacher placement on the salary schedule
- For the reasons listed above, it is meaningless to base statewide spending decisions on annual spending statistics, let alone instantaneous daily statistics
- The value of the information produced by this system will be much less than the cost of its implementation

Please let us work with you to address your concerns in a way that is ultimately beneficial to the public school students of Kansas.

House Education Budget Committee
Date: March 3, 2011
Attachment #: 5

Explanation of Operating Expenditures and Cost Differences Between School Districts

BACKGROUND

The operating expenditures attached are defined by the U.S. Census Bureau. Each state submits the data on an annual basis. Each function is defined by the National Center of Educational Statistics (NCES) handbook entitled "Financial Accounting for Local and State School Systems, 2003 Edition." The expenditure reports to the U.S. Census Bureau are completed by each state using the guidance of the NCES handbook.

POSSIBLE COST DIFFERENCES IN SCHOOL DISTRICTS

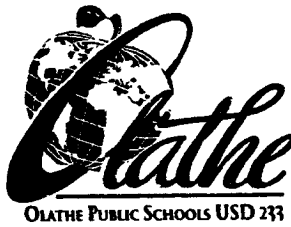
Comparing expenditures between school districts must be done with caution. Listed below are some of the reasons that may cause school districts' expenditures to vary.

- **Transportation Costs** – The size of Kansas School Districts vary from 10 square miles to nearly 1,000 square miles. In addition, the number of children transported also varies from just a few students to over 18,000.
- **Number of Buildings** – Because of the size of districts, some boards choose to operate more buildings, which result in additional operating costs.
- **Age of Buildings** – The age of buildings also may require more upkeep and be less efficient than new buildings.
- **Program Offerings Vary** – Some schools operate programs such as all-day kindergarten, Parents As Teachers, Summer School, and extended learning time for students.
- **Pupil Teacher Ratio (PTR)** – The size of a district in most cases will have an impact of ratios. Smaller districts may offer similar core courses as larger districts, but have fewer students which results in a lower PTR.
- **Students Eligible for Free/Reduced Price Meals** – Districts with a high concentration of students on free and/or reduced price meals pose a special challenge for those districts, such as the need for additional social workers or guidance counselors.
- **Bilingual/Migrant Students** – Schools with bilingual and/or migrant students have a greater cost due to the needs of those students.
- **Special Needs Students** – Some schools have a high number of special needs students which result in additional teachers, paraprofessionals, and transportation costs.

DISTRICTS LOCALLY GOVERNED

All Kansas School Districts are governed by local boards of education that decide locally how they want to operate their district. Some communities may prefer all-day kindergarten, while others may determine they want a smaller number of students for each teacher. Thus the percentage of expenditures reflects both the local decisions and the geographic makeup of the district.

KSDE – Legislative Operating Costs Cover Letter



March 3, 2011

TO: Representative Lana Gordon, Chair, and Members of the House Standing Committee on Education Budget

FROM: Gary George, Ed.D., Assistant Superintendent of Schools
Olathe Public Schools

SUBJECT: House Bill 2360 – Uniform Accounting

I am present to share our opposition to House Bill 2360 which would create an internet based uniform accounting system for all school districts. This system is to provide records at all times by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the unliquidated obligations, actual balances on hand, and the unencumbered balances of allotments or appropriations for each district. The reporting system is to allow people to search and compare data for comparisons among school districts. The system is to be operational July, 1 2012.

The bill calls for districts to use a chart of accounts. To set the record straight, the Olathe Public School District

- uses a chart of accounts
- uses state prescribed forms
- reports data as requested by the state board or Kansas Department of Education
- attends budget workshops each year regarding budget preparation and the proper use of forms, and
- our budget is checked for accuracy and appropriateness by Kansas State Department of Education staff.

Additionally, our financial records are also audited by an external CPA firm each year and the lead auditor meets with the board in an open meeting which is broadcast on television. After our board has heard the audit, it takes action in an open meeting to approve the audit. In addition, our website includes budget information for the current year as well as on a historical basis.

Our concerns are:

- The bill is silent about who is to pay for this new system. As already noted, our budgets are stretched very thin and they are about to be stretched thinner with the additional budget cuts coming. Implementing such a system now would place a heavy and unnecessary burden (unfunded mandate) on school districts. Training veteran and new staff in a large district would create further on-going costs. Currently, districts are reducing staff and staff training funds. Because the bill is silent on several items such as other pertinent classifications, we are not sure how detailed the reporting would be. These details could be quite time consuming and add to the number of staff we would need to be compliant with the law.

House Education Budget Committee

Date: March 3, 2011

Attachment #: 6

- Each year the Legislature changes some part of the formula. The Olathe district manages over 20 funds. We are the fiscal agent for Olathe Head Start and a consortium for Parents as Teachers. Our district also provides services for the Johnson County Juvenile Detention Center and Temporary Lodging for Children. All of these entities complicate the accounting process.
- Depending on how the new system is structured, we may have to spend additional funds adapting our imaging system and our KRONOS time and attendance system to the new system.
- The timeline is unrealistic. According to Legislative Post Audit, it took Colorado five years to get everyone using their system. A needs assessment alone will take time. Designing a system, developing specifications, the bidding, installation and training process will take much more time than is planned in the bill.
- And finally, how does the state intend to pay for this system? According to Legislative Post Audit, Arkansas spent \$25M on its system over 13 years ago. Indiana backed away from such a system because of costs. Staff implementation, training and on-going costs to update the system will add even more costs to this program. If the state has funds to implement this program, wouldn't they be better spent eliminating some of the budget reductions affecting all school district, cities and agencies across the state?

School accounting is complex and a web-based uniform accounting system computer system will not lessen the complexity or increase the ease of understanding school finance.

House Bill 2360 does not address the complexity of implementing such a system nor does this bill provide a mechanism to pay for this project. This bill is unnecessary and will place a financial hardship on the state and districts at a time when both entities are facing unprecedented long-term financial challenges.

We urge the Committee to reject House Bill 2360.

Thank you.



**House Education Committee
Representative Gordon, Chair**

H.B. 2360 – uniform accounting

*Presented by: Diane Gjerstad
Wichita Public Schools*

March 3, 2011

Madam Chair and members of the Committee:

Wichita Public Schools has a long history of adapting the information from the district's voluminous budget into user friendly, informative presentations. Wichita pioneered the Budget at a Glance now used by KSDE for all districts. We have worked to summarize pertinent information into meaningful categories and have used graphs to illustrate trends in staffing and spending. In January the district posted the monthly checkbook on the web.

The purpose of this bill would appear to require schools use a uniform reporting system and uniform chart of accounts – which they do – in accordance to general accepted accounting principles (which conflicts with the cash basis law); and the system would allow searches of all expenditures or revenue funds "at all times". The bill would require real time access to all 294 districts, all funds, at all times and would require a system where the information could be uploaded to a common state site (which does not exist). What would be the cost of this site?

We would suggest several modifications to the bill:

- Delete the reference to GAAP (generally accepted accounting principles) found on page 1 lines 15 and 16. By state law state law school districts follow the cash basis law not GAAP.
- Delete activity funds, page 1 line 31: these funds are collected from: parents and students at the building level and spent at the building level. Compiling these centrally adds administrative costs.
- Delete (e) page 2: "showing at all times" references a real time system showing balances immediately after transactions have been posted. We believe this would require a significant upgrade in KSDE software and require a link to all 294 school districts transactions. The system would have to handle literally millions of transactions monthly. For several past LPA projects Wichita been asked to provide budget files which have been difficult to upload, usually requiring our staff to spend time to break up into multiple files. Real time would require staff to upload after each transaction. Real time transactions can be misleading – for example districts make payroll on different dates so comparing a line item mid-month may be after payroll in one district but before payroll in another. For those reasons we believe an end of the year comparison is more beneficial and accurate. An option to a costly real time data system would be asking districts to post their checkbook monthly which lists the vendor/recipient, the fund and amount.

Finally, Madame Chair, we would suggest the current budget forms could be adjusted to resolve some of the common areas of confusion regarding school budgets at little cost to districts or KSDE. I have attached a sample of an adjusted expenditure summary for your review.

House Education Budget Committee
Date: March 3, 2011
Attachment #: 7

USD# 259

Summary of Total Expenditures By Function
(All Funds)

	2008-2009 Actual	% of Total	2009-2010 Actual	% of Total	2009-2010 Budget	% of Total	2010-2011 Budget	% of Total	Comments
Instruction 1000	291,403,339	51%	290,456,167	50%	305,178,508	49%	303,966,874	48%	10-11 Eliminated driver ed.
1100 & 2200 Student & Instr. Support	79,141,027	14%	77,233,910	13%	82,389,998	13%	78,182,726	12%	Program cuts.
2400 School Admin. (Building)	33,670,038	6%	33,825,120	6%	35,831,400	6%	33,659,669	5%	Closed alt. high school
411 & 620 Utilities	9,912,267	2%	10,427,847	2%	13,199,962	2%	12,902,563	2%	Closure of school.
2700 Student Transportation	20,647,427	4%	24,474,922	4%	22,681,918	4%	24,199,159	4%	Transportation contract incr.
3100 Food Service (student)	18,332,725	3%	19,476,981	3%	21,750,071	4%	22,333,470	4%	Increase cost of food.
2600 Operations & Maintenance	37,716,033	7%	36,300,220	6%	33,436,956	5%	32,724,318	5%	Cuts to security and custodial
2300 General Administration	12,080,452	2%	13,256,263	2%	14,950,511	2%	12,779,407	2%	Significant cut in central office administration
2500 Other Costs	26,090,164	5%	24,112,402	4%	26,083,954	4%	25,554,810	4%	Central office cuts.
Total Operating Expenditures	528,993,472		529,563,732		555,503,278		546,302,996		Enrollment increased by 950 students in 09-10
4000 Capital Improvements	22,664,494	4%	23,474,083	4%	32,753,905	5%	41,151,407	7%	Increased bond related costs.
5100 Debt Services	22,280,163	4%	32,449,037	6%	32,284,989	5%	44,531,088	7%	Sold \$320 million in bonds since 5/09
Total Expenditures	573,938,129	100%	585,486,852	100%	620,542,172	100%	631,985,491	100%	Bond & capital costs significantly increased total spent
Total Amount per Pupil	\$ 12,332		\$ 12,329		\$ 13,067		\$ 13,069		
Total Operating Amount per Pupil	\$ 11,367		\$ 11,151		\$ 11,698		\$ 11,297		

The funds that are included in the categories above are: General, Supplemental (General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gift-/Grants, KPER Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, and Adult Supplemental Education.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

1000--Instruction: i.e. classroom teachers and paras	2700--School buses, bus drivers, fuel, etc.
2100 & 2200--Nurses, counselors, psy., librarians, etc.	3100--School breakfast and lunch programs.
2300 District-wide Leadership and communication	2500--Business office, human resources, MIS, accounting, etc.
2400--Principals, athletic directors, school secretaries, etc.	4000--Site & Capital Improvements
2600--custodial, security, bldg. maint.	5100 Debt Service payments
411 & 620--Heating, electricity, water, sewer, etc.	

Testimony to House Education Budget Committee in Opposition to HB 2360
Robert J. Vancrum, Government Affairs Specialist
Blue Valley USD 229

March 3, 2011

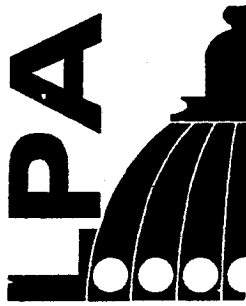
Chairwoman Gordon and Other Honorable Representatives:

We have the following comments in opposition to House Bill #2360:

- Section (b) (1) says the system must follow generally accepted accounting principles (GAAP). Very few districts actually report in accordance with GAAP so this could be problematic. It also may actually confuse the readers. For instance, GAAP reporting requires accrual of revenues not yet received which would overstate our fund balances at year end. Since the fund balances will include accrued revenues that are not received, it may also make it difficult to apply any remaining fund balance to the subsequent year. At least the bill should make clearer what is meant by generally accepted accounting.
- Section (c) – Kansas already has the uniform accounting and reporting system for the receipts and expenditures of school districts. We follow the Kansas Accounting Handbook which tells us how to code revenues and expenditures.
- Section (e) – We also aren't sure what is meant by "the amounts appropriated". A local Board of Education doesn't "appropriate funds" as this is done by the legislature. We would need to know what their definition is on this phrase. This section also requires estimated revenues and expenditures. Would this mean they would expect periodic projections of revenues and expenditures or only the annual estimates?
- Section (f) – We are assuming that this means that our data would be turned in to KSDE and then anyone can use their online tool to search district's information. However, if this section means that each district would have their data online so that patrons can search on demand, this would be problematic because we would need software that would allow this to take place.

Having said all the above, we certainly want legislators to get all the information they feel they are not getting. May we suggest that school business officials, Kansas Department of Education officials and some or all of you meet to discuss what you aren't getting and how can we best get it for you in a way that does not have unintended results. This may also allow districts to respond in such a way as to not incur unnecessary costs.

House Education Budget Committee
Date: March 3, 2011
Attachment #: 8



MEMORANDUM

Legislative Division of Post Audit
US Bank Building, 800 SW Jackson, Suite 1200
Topeka, KS 66612-2212
voice: 785.296.3792
fax: 785.296.4482
email: lpa@lpa.ks.gov
web: www.kslegislature.org/postaudit

TO: Members, House Education Budget Committee
FROM: Scott Frank, Legislative Post Auditor
DATE: March 3, 2011
SUBJECT: Background Testimony on HB 2360

All states we have looked at require uniform reporting of expenditures, and most require uniform recording as well. Recording refers to how districts record the individual transactions in their accounting ledgers. Reporting refers to the type of information that is extracted from the accounting systems and reported to the state.

In a 2007 audit looking at centralized accounting practices for school districts, we surveyed 20 states to find out what kind of accounting systems they use. These states were similar to Kansas in terms of the number of school districts each had. Our results are summarized in **Attachment A**. We found that:

- All 20 states (including Kansas) had uniform systems for how school districts report their expenditures to the state.
- 14 of the 20 states also required school districts to record their transactions uniformly. Kansas is not one of these states.

HB 2360 would require school districts to follow a uniform chart of accounts for both recording and reporting their accounting information.

Districts have more detailed information in their underlying accounting systems than they currently report to the Department of Education. Districts currently report expenditure information to the Department of Education along with their budgets. The attached printout from the Department's website for the Sabetha school district provides an example of what they report (see **Attachment B**).

Districts have far more detailed expenditure records in their underlying accounting systems. To illustrate the level of detail that is available at the district, I have attached printouts from the detailed records we obtained from Sabetha for a couple of expenditure categories (see **Attachment B**). However, because each district uses its own accounting system, comparisons across districts at this level are extremely difficult.

HB 2360 does not appear to require school districts to report more detailed, transaction-level information to the State.

House Education Budget Committee
Date: March 3, 2011
Attachment #: 9

Even with a uniform chart of accounts, districts do not always categorize their expenditures the same way. One consistent problem we have found over the years is with how school districts report their expenditures to the Department of Education. When reporting to the State, districts are supposed to categorize their expenditures in accordance with the State chart of accounts in Department's accounting handbook. In general, we think that most expenditures are properly categorized. However, in the cases where there is a significant miscategorization, it can significantly distort comparisons between school districts.

I have attached an excerpt from our 2009 audit looking at school district efficiency, which summarizes some of the data issues we found (see **Attachment C**). In that audit, we recommended that Legislature consider requiring school districts to have their expenditure reports audited as part of their annual financial audits.

Other than requiring school districts to record and report their accounting information in accordance with a uniform chart of accounts, HB 2360 does not include any mechanisms to ensure consistent categorization.

Some states require districts to report their expenditures at the building level. Districts currently report their expenditure data to the Department at the district level. In other words, there's no way to break out expenditures by school building. I have attached a figure that summarizes information from the 20 states we surveyed in our 2007 audit regarding building-level accounting (see **Attachment D**). As the figure shows, half of the states required school districts to report building level expenditures to the state; the other half did not.

HB 2360 does not require districts to record or report their accounting information at the building level.

ATTACHMENT A

Types of Accounting Systems Used in a Sample of 20 States and Kansas

Description of Different Types of Accounting Systems	Does the Accounting System Have...			States We Identified That Have This Type of Accounting System
	...a Single Computer System?	...a Single Set of Rules for Recording Transactions?	...a Single Set of Rules for Reporting?	
Centralized system for recording transactions and reporting accounting information —All school districts in a state record their financial transactions in a single, centrally managed computer and accounting system. Under a centralized accounting system, districts are required to follow the business rules and numbering schemes (called a uniform "chart of accounts") established by the state. The chart of accounts specifies the level of detail that needs to be recorded—such as by fund, category of expenditure, building, program, or grade level.	YES	YES	YES	<u>No States</u>
Standardized system for recording transactions and reporting accounting information —This system is similar to the centralized accounting system described above, except school districts record their financial transactions in their own accounting systems, and report that information to the state's department of education—usually electronically or over an Internet-based reporting system.	no (a)	YES	YES	14 States Arizona, Arkansas, Colorado, Iowa, Kentucky, Massachusetts, Minnesota, Missouri, New Hampshire, North Dakota, Oklahoma, Oregon, Pennsylvania, Wisconsin
Standardized system for reporting accounting information, but a non-standardized system for recording transactions —Under this structure, the state adopts a uniform chart of accounts for districts to use in reporting their accounting transactions, but districts aren't required to record their financial information in these same categories. If districts record revenues or expenditures using different accounting codes, they must be able to "cross-walk" that information into an existing code when they report their accounting information up to the state. <i>This is the type of system used in Kansas.</i>	no	no	YES	6 States Georgia, Indiana, KANSAS, Maine, Nebraska, Vermont, Washington
Non-standardized system for recording transactions and reporting accounting information —Under this system, districts would be allowed to record and report their accounting information however they like, and the state department of education would categorize that information in a way that meets federal reporting requirements.	no	no	no	<u>No States</u>
(a) Although their computer systems aren't maintained centrally, Arkansas and Kentucky do require all school districts to use the same accounting software. Source: Legislative Post Audit analysis in K-12 Education: Comparing the Centralization of School District Accounting in Different States (07PA14).				

ATTACHMENT B**2007-08 General Fund Instruction Expenditures (USD 441 - Sabetha)
As Reported to KSDE**

2007-2008 School Year
Selected USD's

Data Items	441
USD Name	Sabetha
06-1000-110 General - INSTRUCTION- Regular Certified Salaries	3,002,155.00
06-1000-120 General - INSTRUCTION- Non-Certified	0
06-1000-210 General - INSTRUCTION- Group Insurance	120,500.00
06-1000-220 General - INSTRUCTION- Social Security	214,550.00
06-1000-290 General - INSTRUCTION- Other	1,777.00
06-1000-300 General - INSTRUCTION- Prof-Tech-Services	48,233.00
06-1000-400 General - INSTRUCTION- Purchase Property Services	0
06-1000-561 General - INSTRUCTION- Tuition-Oth-St-Lea's	0
06-1000-562 General - INSTRUCTION- Tuition/Lea-Out-State	0
06-1000-563 General - INSTRUCTION- Tuition-Priv-Sources	1,721.00
06-1000-590 General - INSTRUCTION- Other Purchased Services	0
06-1000-610 General - INSTRUCTION- General-Supp-(Teaching)	148,169.00
06-1000-644 General - INSTRUCTION- Textbooks	0
06-1000-650 General - INSTRUCTION- Supplies-Technology Related	0
06-1000-680 General - INSTRUCTION- Misc. Supplies	19,430.00
06-1000-700 General - INSTRUCTION- Property(Equip _ Furn)	221
06-1000-800 General - INSTRUCTION- Other	728

Source: Comparative Performance & Fiscal System (<http://cpfs.ksde.org/cpfs/>)

ATTACHMENT B

06-1000-300 General - INSTRUCTION- Prof-Tech-Services

YEAR	DISTRICT_NUM	DISTRICT_NAME	FUND_NUM	FUND_NAME	FUNCT_NUM	FUNCTION	OBJ_NUM	OBJECT	DATE	VENDOR	DESCRIPTION	AMOUNT
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	10/1/2007	DEB HARSHAW	MILEAGE-NCA VISIT	\$ 31.96
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	10/1/2007	DENISE LOHNESS	MILEAGE - NCA VIS	\$ 28.20
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	11/5/2007	NE KANSAS ED S	1ST 1/2ASSESSMNT-	\$ 6,600.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	11/5/2007	S.E. KS. EDUCA	ITBS ANSWER SHEET	\$ 296.70
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	12/3/2007	S.E. KS. EDUCA	IDL CLAS2 FEE-SPA	\$ 1,625.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	12/3/2007	S.E. KS. EDUCA	IDL CLSS FEE-SPAN	\$ 3,250.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	1/7/2008	CT PLAN	ACT PLAN SUPPLIES	\$ 469.20
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	1/7/2008	S.E. KS. EDUCA	ACHIEVE TEST SCOR	\$ 940.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	2/4/2008	CT PLAN	ACT PLAN SUPPLS-W	\$ 128.80
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	2/4/2008	NE KANSAS ED S	PAT UNITS-2ND HAL	\$ 6,600.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	2/4/2008	S.E. KS. EDUCA	ACHIEVMENT TEST SC	\$ 4.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	3/3/2008	CT PLAN	WORKKEYS PRACTICE	\$ 1.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	6/30/2008	NCA CASI	ACCREDITATION DUE	\$ 625.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	6/30/2008	NE KANSAS ED S	PARENTS AS TEACHE	\$ 14,300.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	6/30/2008	S.E. KS. EDUCA	PDP TOOLBOX CONSO	\$ 2,316.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	6/30/2008	S.E. KS. EDUCA	TECHNLGY MEDIA CE	\$ 5,515.65
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	6/30/2008	S.E. KS. EDUCA	IDL NETWORK DUES	\$ 5,500.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	300	PROF-TECH SERVICES	6/30/2008	S.E. KS. EDUCA		\$ 48,232.51

Source: Detailed accounting records obtained from USD 441 - Sabetha by Legislative Post Audit.

06-1000-680 General - INSTRUCTION- Misc. Supplies

YEAR	DISTRICT_NUM	DISTRICT_NAME	FUND_NUM	FUND_NAME	FUNCT_NUM	FUNCTION	OBJ_NUM	OBJECT	DATE	VENDOR	DESCRIPTION	AMOUNT
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	8/6/2007	KPEX	SES COPY PAPER-MU	\$ 25.45
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	PLANK ROAD PUB	MAGAZINES & CD'S	\$ 99.75
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/12/2008	HUME MUSIC, IN	WAC BND INSTRMNT	\$ 40.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	HUME MUSIC, IN	RED CHORAL FOLDER	\$ 38.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/5/2008	SENSENEY MUSIC	WAC MUSIC SUPP-IE	\$ 415.94
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	HUME MUSIC, IN	SEA SONG TRILOGY	\$ 17.25
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	HUME MUSIC, IN	FLIP FOLDERS	\$ 51.97
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/7/2008	SENSENEY MUSIC	WAC MUSIC SUPPLIE	\$ 24.95
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/30/2008	HUME MUSIC, IN	MAPEX DRUM SET	\$ 800.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	PAXTONS	SHS LUMBER ORDER	\$ 3,687.81
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	EDELMANS INC.	SHS LUMBER DELIVE	\$ 4.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	TRUE VALUE HAR	T SHIRTS-SHS BAND	\$ 128.16
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SHS BAND SUPP-REI	\$ 27.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/14/2008		BAND SHOPPE - BAN	\$ 373.80
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/14/2008		BAND SHOPPE - BAN	\$ 11.95
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	PLANK ROAD PUB	PROCESSING FEE	\$ 2.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	PLANK ROAD PUB	SES MUSIC SUPPLIE	\$ 343.24
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	SCHOOL SPECIAL	SES MUSIC SUPPLIE	\$ 98.35
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SES BAND MUSIC-DI	\$ 16.85
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SES BAND SUPP-DI	\$ 37.85
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/17/2007	CARDMEMBER SER	SES MUSIC SUPPLIE	\$ 101.25
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	MANNING MUSIC	SES MUSIC SUPPLIE	\$ 212.68
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	EDUCATIONAL RE	SES MUSIC SUPPLIE	\$ 245.73
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/14/2008	MUSIC IN MOTIO	SES MUSIC SUPPLIE	\$ 325.30
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/30/2008	FRIENDSHIP HOU	SES MUSIC SUPPLIE	\$ 373.40
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	MARCHING SHOW	MARCHING BAND SHO	\$ 450.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	MARCHING SHOW	SHIPPING & HANDLI	\$ 22.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	AND SHOPPE	SHS BAND SUPPLIES	\$ 373.80
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	MANNING MUSIC	SMS BAND SUPPLIES	\$ 192.60
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	AND SHOPPE	BLACK SPEEDSTER S	\$ 59.80
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	J. W. PEPPER	SHIPPING & HANDLI	\$ 11.95
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	J. W. PEPPER	CAROLERS' HANDBOO	\$ 130.90
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	J. W. PEPPER	ONE NIGHT ONLY	\$ 19.80
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	J. W. PEPPER	SHIPPING & HANDLI	\$ 12.98
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	MANNING MUSIC	SHS BAND SUPPLIES	\$ 228.20
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	SENSENEY MUSIC	SHS VOCAL MUSIC S	\$ 579.85
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	MANNING MUSIC	SHS BND INSTRMNT	\$ 686.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SHS INSTRMT REP-O	\$ 235.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	HODA COX	CHOREOGRAPHY-SHS M	\$ 90.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/14/2008		BAND SHOPPE - BAN	\$ (373.80)
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/14/2008		BAND SHOPPE - BAN	\$ (59.80)

YEAR	DISTRICT_NUM	DISTRICT_NAME	FUND_NUM	FUND_NAME	FUNCT_NUM	FUNCTION	OBJ_NUM	OBJECT	DATE	VENDOR	DESCRIPTION	AMOUNT
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/14/2008		BAND SHOPPE - BAN	\$ (11.95)
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	7/11/2007	H. P. FABER &	SMS TECH SUPPLIES	\$ 154.44
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	7/11/2007	NASCO	ECONOMY WHITE STU	\$ 52.65
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	7/11/2007	NASCO	SHIPPING & HANDLI	\$ 25.71
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	MANNING MUSIC	SMS STONT BAND SU	\$ 779.40
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	TRUE VALUE HAR	T SHIRTS-SMS BAND	\$ 333.22
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	LAMA	SENGER KITS - SMS	\$ 37.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	LAMA	TSHIRT TRANSFERS-	\$ 26.71
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	MANNING MUSIC	SMS MUSIC BKS-REI	\$ 277.30
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	PINEAPPLE APPE	SMS SERGER KITS	\$ 146.38
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	PITSCO/SYNERGI	BRASS WASHERS	\$ 32.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SMS MUSIC BOOKS-R	\$ 55.60
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SMS BAND SUPP-RE	\$ 29.90
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SMS BAND SUPP-RE	\$ 39.25
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	MANNING MUSIC	RICO ALTO SAX 3	\$ 58.75
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	ICKIE ANGELL	SHS VOCAL MUSIC 5	\$ 10.62
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	HODA COX	CHOREOGRAPHY-SHS	\$ 60.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	SENSENEY MUSIC	SHS MUSIC SUPPLIE	\$ 43.08
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	J. W. PEPPER	SHS BAND SUPPLIES	\$ 295.24
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	SENSENEY MUSIC	SHS MUSIC SUPPLIE	\$ 186.41
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	GREG ZIELKE	CLINICIAN FEE-SHS	\$ 200.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/14/2008	CARDMEMBER SER	MUSIC PURCHASED K	\$ 205.59
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/5/2008	KNAAK PIANO SE	PIANO TUNING	\$ 70.30
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/5/2008	MANNING MUSIC	SHS BAND SUPPLIES	\$ 26.75
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	J. W. PEPPER	SHS BAND SUPPLIES	\$ 332.98
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	J. W. PEPPER	SHS VOCAL MUSIC 5	\$ 223.34
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	J. W. PEPPER	POMP & CIRCUMSTAN	\$ 42.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	US AWARDS INC.	SHS VOCAL MUSIC A	\$ 251.93
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/2/2008	MANNING M. J. S	SHS CLARINET REPA	\$ 30.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	MANNING M. J. S	LESTER HORSE REED	\$ 30.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	NASCO	VISIBILE HORSE MOD	\$ 91.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	NASCO	SHIPPING & HANDLI	\$ 26.34
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	EDELMANS INC.	SMS REIMB SUPPLIE	\$ 14.68
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	PITSCO/SYNERGI	SILVER SNAKE KEY	\$ 20.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	PITSCO/SYNERGI	SHRINK ART PLASTI	\$ 6.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	PITSCO/SYNERGI	SHIPPING & HANDLI	\$ 7.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	PITSCO/SYNERGI	SENGER KITS SMS MO	\$ 47.50
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	PINEAPPLE APPE	SENGER KITS-SMS MO	\$ 87.44
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/15/2008		TRANS TECH TO REI	\$ 309.96
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/5/2008	LAMA	SENGER KITS-SMS	\$ 20.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/5/2008	PINEAPPLE APPE	SENGER KITS-SMS	\$ 30.48
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	MANNING MUSIC	SMS MUSIC SUPPLIE	\$ 113.36
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	10/1/2007	KNAAK PIANO SE	SMS PIANO TUNING	\$ 70.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	MANNING MUSIC	SMS BIND INSTRMNT	\$ 426.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	ICKIE ANGELL	SS VOCAL MUSIC SU	\$ 11.29

ATTACHMENT

YEAR	DISTRICT_NUM	DISTRICT_NAME	FUND_NUM	FUND_NAME	FUNCT_NUM	FUNCTION	OBJ_NUM	OBJECT	DATE	VENDOR	DESCRIPTION	AMOUNT
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SMS MUSIC BOOKS-D	\$ 6.95
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	12/3/2007	MANNING MUSIC	SMS INSTRMT REP-D	\$ 185.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	1/7/2008	KNAAK PIANO SE	PIANO TUNING-SMS	\$ 70.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	MANNING MUSIC	VITO CLARINET REP	\$ 60.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	MANNING MUSIC	TENOR SAX REPAIR	\$ 40.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	J. W. PEPPER	SMS BAND SUPPLIES	\$ 434.99
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	ROW-LOFF PRODU	LIDS	\$ 25.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	ROW-LOFF PRODU	STINKIN GARBAGE	\$ 20.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	ROW-LOFF PRODU	SHIPPING & HANDLI	\$ 7.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/7/2008	SENSENEY MUSIC	SMS VOCAL MUSIC S	\$ 225.40
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	4/14/2008	CARDMEMBER SER	MUSIC PURCHASED K	\$ 320.42
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	5/5/2008	MANNING MUSIC	BASS DRUM REPAIR-	\$ 20.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	6/30/2008	MANNING MUSIC	SMS BAND SUPPLIES	\$ 477.75
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	SENSENEY MUSIC	WAC MUSIC CLASS S	\$ 364.89
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	9/4/2007	MAKE MUSIC INC	SMART MUSIC SUB.-	\$ 100.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	SENSENEY MUSIC	WAC MUSIC SUPPLIE	\$ 399.90
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	TAMS-WITMARK M	ROYALTY/RENT - WA	\$ 410.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/5/2007	TAMS-WITMARK M	SHIPPING/HANDLING/	\$ 78.75
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	11/23/2007	WETMORE SCHOOL	MUSICAL SUPPLIES	\$ 44.64
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	HUMC MUSIC, IN	SNARE SIDE DRUM H	\$ 14.96
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	HUME MUSIC, IN	TENOR SAXOPHONE	\$ 40.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	SENSENEY MUSIC	SANTA BABY SHOW T	\$ 26.59
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	2/4/2008	HUME MUSIC COM	LABOR-WAC BAND IN	\$ 40.00
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	SENSENEY MUSIC	WAC MUSIC SUPPLIE	\$ 26.76
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES	3/3/2008	SENSENEY MUSIC	WAC MUSIC SUPPLIE	\$ 120.45
2008	D0441	SABETHA	06	GENERAL FUND	1000	INSTRUCTION	680	MISC SUPPLIES				\$ 19,429.88

Source: Detailed accounting records obtained from USD 441 - Sabetha by Legislative Post Audit.



PERFORMANCE AUDIT REPORT

K-12 Education: School District Efficiency Audits

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
July 2009**

spending on compensation, we noted some other trends among districts that spent more than their peers:

- districts that contracted for bus services tended to spend more per rider on transportation
- districts that operated more school buildings tended to spend more per student on school-level administration
- districts that spent more on district-level administration tended to spend more on property and liability insurance

It's important to keep in mind that there's a limit to what can be concluded about a district's efficiency just from analyzing the data. The data can help identify where a district spends more (e.g., salaries for district administration), but not why it spends more. Understanding that requires a deeper look at the processes and procedures of the district and its peers.

School districts didn't always report certain types of data consistently, making meaningful comparisons difficult. As noted earlier, school districts need comparable expenditure and staffing data for themselves and their peers to make meaningful comparisons regarding how efficiently they are operating. One of the problems we encountered during this audit was with the reliability of the data school districts provided to the Department. Some of the issues we found included:

- **Districts sometimes mis-categorize expenditures, especially between student support and instruction support**—While the State accounting handbook provided by the Department provides good guidance to districts on how to categorize spending, districts don't always follow it. For example, the Goessel school district reported spending an average of \$4 per student on student support services for the 2006-07 and 2007-08 school years (on average, the 121 districts we looked at spend \$242 per student). When we followed up with the district, officials told us they contract with a service center for a variety of support services, including psychological services. While these services clearly are defined as student support in the state handbook, the district categorizes these and other expenditures with the service center as instruction. We found similar problems in a 2002 audit looking at school district budget formats.
- **The staffing data districts report aren't always reliable**—We identified a number of situations where a district's staffing data weren't consistent with their expenditure data, such as districts that reported spending for salaries in a functional area but no staff. For example, in 2007, the Eureka school district reported just more than \$135,000 in salaries for non-certified school-level administrative staff, yet the district's staffing data showed no such employees. In other cases we saw the opposite, such as the Kingman-Norwich school district, which reported having almost five non-certified school-level administrative staff in 2007 and 2008, but didn't report any salary expenditures for these employees.

SESSION OF 2009

**SECOND CONFERENCE COMMITTEE REPORT BRIEF
SENATE BILL NO. 84**

As Agreed to April 2, 2009

Brief*

SB 84 would amend the current cash-basis law to create an exception for school districts when expenditures exceed current revenues due to the late payment of general or supplemental general state aid. The bill would allow the state to make the balance of its fiscal year 2008-2009 state aid payments to a school district after June 30 without the school districts violating current cash-basis law. Under current law, school districts would be out of compliance with the state's cash-basis law, requiring financial reports to note the violation. The provision does not identify a school year in which it would sunset, allowing it to be on-going in nature.

The bill also would provide an alternative formula for the calculation of the local option budget of a school district. The bill would authorize a school district to calculate its local option budget using a base state aid per pupil (BSAPP) of \$4,433 (the amount of BSAPP for the current school year) in any school year in which the BSAPP is less than that amount. The bill also would authorize a school district to calculate its local option budget using an amount equal to the amount appropriated for state aid for special education and related services in school year 2008-2009. (A school district may enact a local option budget up to a maximum of 31 percent of the district's state financial aid, which includes the BSAPP multiplied by a district's adjusted enrollment, and state aid for special education.) This provision would expire on June 30, 2012.

*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <http://www.kslegislature.org/kldr>

Conference Committee Action

The Conference Committee placed the provisions of SB 84 into another bill, then placed the provisions of Senate Bills 73 and 74 into SB 84. A second Conference Committee added a sunset provision to the bill.

Background

Proponents of SB 73, as introduced, included: Senator Vratil; representatives of the Kansas Association of School Boards, United School Administrators of Kansas, Schools for Quality Education; and Seaman, Sabetha, Shawnee Mission, Blue Valley, Kansas City, Kansas, Topeka, and Olathe school districts.

The Senate Committee on Education amended SB 73 by authorizing adoption of a local option budget for the 2008-2009 and future school years based on a BSAPP of \$4,433. The Senate Committee on Education also amended the bill to authorize a local option budget based on the appropriated amount for the school district for state aid for special education and related services in school year 2008-2009.

SB 74 was introduced by the Senate Ways and Means Committee.

The Division of Budget fiscal note on the introduced version of SB 73 indicated there would be no requirement for any additional state appropriations. In addition, the fiscal note stated that the Department of Education indicated that freezing the BSAPP at \$4,433 would have negligible effects on school districts.

The fiscal note prepared by the Division of the Budget for SB 74 indicated the bill would have little or no fiscal effect. However, the note indicates that passage of the bill would rectify the current situation in which the state delayed payments \$191.5 million of general state aid and supplemental state aid to school districts for the 2008-2009 school year.

cash-basis law; school district expenditures

MINUTES

2010 COMMISSION

April 17, 2009
Room 535-N—Statehouse

Members Present

Rochelle Chronister, Chairperson
Dr. Ray Daniels, Vice-Chairperson
Representative Marti Crow
Carolyn Campbell
Dennis Jones
Emile McGill
Barbara Hinton

Members Absent

Senator Jean Kurtis Schodorf
Representative Clay Aurand
Stephen Iliff
Lee Urban

Staff Present

Martha Dorsey, Kansas Legislative Research Department
Jennifer Horchem, Kansas Legislative Research Department
Theresa Kiernan, Office of the Revisor of Statutes
Kristen Kellems, Office of the Revisor of Statutes
Florence Deeter, Committee Assistant

Others in Attendance

Dale Dennis, Kansas State Department of Education
Brenda Heafey, Legislative Division of Post Audit
Mark Desetti, Kansas National Education Association
Scott Frank, Legislative Division of Post Audit

Morning Session

The meeting of the 2010 Commission was called to order at 10:00 a.m. by Chairperson Chronister.

Legislative Activities and the Federal Stimulus

Dale Dennis, Deputy Commissioner of Education, Kansas State Department of Education, and Theresa Kiernan, Office of Revisor of Statutes, provided a summary of several education-related bills being considered by the 2009 Legislature (Attachment 1).

Mr. Dennis and Ms. Kiernan addressed SB 41, saying the bill is in conference committee and an agreement has been signed. The bill allows the state aid of a school district to be apportioned among the districts to which its territory is attached on the basis of assessed valuation.

Ms. Kiernan indicated that SB 41 was amended to include personal financial literacy in the mathematics curriculum at all grade levels. The goal is to equip students with updated knowledge and skills for making decisions regarding the successful use of personal finances. An additional provision of the bill designates the State Board to develop guidelines in the curriculum for disability history and awareness at all grade levels.

Mr. Dennis commented on the importance of SB 84, which was agreed upon by the conference committee, but has not been approved by either the House or Senate. The bill would amend the current cash-basis law and create exceptions for school districts if expenditures exceed current revenues due to late payment of state aid. The bill also includes an alternative formula for calculation of the local option budget a school district may implement. A school district would be allowed to calculate its local option budget using a base state aid per pupil (BSAPP) of \$4,433 (the amount of BSAPP for the current school year) in any school year in which the BSAPP is less than that amount. The bill also would authorize a school district to calculate its local option budget using an amount equal to the amount appropriated for state aid for special education and related services in school year 2008-2009. (A school district may enact a local option budget up to a maximum of 31 percent of the district's state financial aid, which includes the BSAPP multiplied by a district's adjusted enrollment, and state aid for special education.)

Other bills summarized include SB 161, Sub. for HB 2008, HB 2072, HCR 5015, House Sub. for SB 98, SB 7, SB 40, and the original SB 41.

Mr. Dennis distributed a series of worksheets and charts to help visualize the changes occurring in the Supplemental General Fund Budget for the 2009-2010 school year (Attachment 2). He further explained the estimated money contained in the American Recovery and Reinvestment Act (ARRA) Program (Attachment 3). Two other worksheets provide information on the General State Aid and Special Education Services Aid funds (Attachments 4 and 5). Mr. Dennis said a cut of \$4.5 million for special education services has been made by the Legislature; however, the plan must be approved by federal law.

The amount of money estimated for qualified school construction bonds and qualified zone academy bonds under ARRA is shown in Attachment 6. Mr. Dennis said approval of school bonds purchased in the private sector allows a tax credit and eliminates the school from paying any interest. He indicated there are complications in the plan: (1) the total project must be included; (2) the "Davis-Bacon" pay scale is required for a worker; and (3) the school district must pay the interest if

the contract exceeds the amount of the bid. He noted that a low bid and higher wages cause additional problems.

Audit Report

Brenda Heafey, Legislative Division of Post Audit, reported on "Low-Priority Programs in Kansas," addressing the costs associated with operation of various programs ([Attachment 7](#)). As a point of information, she referred to the State Board of Education's FY 2009 Estimated Program Expenditures chart included in the report.

Ms. Heafey explained that the process used to prioritize purchases with state funds for programs and sub-programs centered on a "buy-first, buy-next, buy-last, and don't-buy" response (see pages 106 and 107). Included in the report is a letter of response from Dale Dennis, Deputy Commissioner of Education (page 111).

Merit Pay for Teachers

Jennifer Horchem, Kansas Legislative Research Department, presented information from seven states that have programs using merit pay ([Attachment 8](#)). Her report revealed that each state is unique in how merit pay and pay for performance of professional service is compensated. Ms. Horchem included in her report information on why some schools choose not to use a system of merit pay: (1) the difficulty of evaluating performance; (2) the creation of competition among teachers; and, (3) the tendency of teachers to assist individual students who excel, ignoring others who need services.

Theresa Kiernan submitted a memorandum containing information on the topic of merit pay considered in HB 2870. The bill has language amending the definition section of the Professional Negotiations Act, KSA 72-5413 ([Attachment 9](#)).

Mr. Dennis provided information on the number of schools in Kansas who are utilizing a four-day school week and indicated additional school districts are considering that option as a way to cut expenses and still maintain current programs. He said many teachers like the four-day concept; however, providing child care for younger students poses a problem for working parents. Included in his testimony is a Supplemental Report of the Salary and Benefits Subcommittee held in 2008 ([Attachment 10](#)). Mr. Dennis pointed out the recommendations made by the Subcommittee are outlined on page 35.

Mr. Dennis submitted data showing the national average salaries of public school teachers for school years 2006-2007 and 2007-2008 ([Attachment 11](#)). He said the statistics reveal that after 20 years of service, teacher salaries are \$40,000 behind the amount of earnings that can be accrued in the business sector.

Mr. Dennis commented on the appendix section (pages 40-44) of the Salary and Benefits Subcommittee Report, which gives information on various compensation systems for teachers. He noted for the Commission members that an Alternative Compensation Study Committee's report is included with additional pertinent information.

Mark Desetti, Kansas National Education Association (KNEA), provided an excerpt of the history of salary schedules, which began in Kansas in the 1920's. He noted the goals of Mr. F. L. Schlagle, a classroom teacher in Kansas City, Kansas ([Attachment 12](#)). Mr. Desetti said that any

alternative compensation plan needs to focus on collaboration and collective responsibility among teachers, not on the competition which merit pay promotes.

Mr. Desetti addressed the issues surrounding 2008 HB 2870 and the reasons KNEA opposed the bill (Attachment 13). He noted a number of reasons why the proposed bonus plan for math and science teachers would be counterproductive. Mr. Desetti stated that teachers often are left out of the decision-making process and that negotiations must be in place regarding salaries and bonuses. He reported the disjuncture between Kansas student achievement being in the top ten percent of every level of the curriculum and Kansas teacher remuneration being in the lower twenty percent nationally. Mr. Desetti said KNEA is not opposed to having bonuses, merit pay or career ladders; the agency is opposed to those programs when they are imposed on teachers rather than being developed collaboratively with teachers. He elaborated on two cities, Denver and Loveland, Colorado, whose citizens devised a program to successfully compensate professional educators.

A white paper report entitled, *Great Teachers for 21st Century Schools*, was distributed. Mr. Desetti encouraged each member to read KNEA's proposal for recruitment and retention of teachers in Kansas (Attachment 14).

Afternoon Session

Chairperson Chronister suggested meeting on May 28 and 29, 2009, to develop a final report of the 2010 Commission, although the Commission's authority does not expire until December 31, 2010. She commented that one of the purposes for establishing the Commission was to provide a basis of opinion for the court system, should circumstances warrant that. She suggested topics for the Commission's final report: at-risk issues, after school programs, all day kindergarten, early childhood programs, salaries, leadership, mentoring, and professional development.

Dr. Daniels suggested that data regarding English as a Second Language be considered for inclusion in a final report.

Representative Marti Crow spoke about past procedures of the Legislature to formulate an adequate system of funding for education, then diverting those funds to other projects. She said the pattern of holding the local option budget (LOB) to the same level and then cutting state funding per pupil often is the basis for bringing lawsuits because it exacerbates disequalization. Representative Crow indicated the LOB should be eliminated as was intended in 1992. She said inappropriate cuts made by the Legislature are almost a guarantee for intervention by the court system. Representative Crow spoke favorably of having an ongoing Commission to oversee the Legislature's actions.

Dr. Daniels concurred that keeping the 2010 Commission would provide guidelines for legislative action. He indicated that disbanding would cancel the Commission's oversight procedures necessary for any future court cases.

Ms. Emile McGill requested that the impact on Special Education be included for study and future reports. Chairperson Chronister said the special education funding mechanism has not been evaluated and suggested the topic could be pursued at the meeting scheduled for May 28 and 29, 2009.

Regarding the two-part audit of selected school districts entitled "K-12 Education: School District Efficiency Audits," Dennis Jones noted concerns from several school superintendents

regarding the requested audit. The Chairperson commented that even though it is an efficiency audit, it is considered a low-priority. When asked about federal reporting requirements related to the receipt of federal stimulus funds, Scott Frank, Legislative Post Audit, said it is unclear how much data is required to fulfill the federal requirement report. Regarding the efficiency audit, he said the second portion of the audit may be completed in July/August 2009. Chairperson Chronister requested that Mr. Frank assess the data collected to date for the efficiency audit and bring a summary describing the data to the Commission meeting in May. Chairperson Chronister indicated it is not the Commission's intention to create stress among the reporting districts.

Barbara Hinton said that in looking for efficiency, it is imperative for schools to consider looking for ways to accomplish goals with less money. She said that specific outcomes are required in accounting for the federal stimulus monies which will be spent. Ms. Hinton suggested the issue of health insurance plans offered in various school districts could be an area for a future audit.

Dr. Daniels said rather than pursuing individual school districts and asking for data, a statewide survey would be less intrusive and still provide the data needed for study and reporting.

By consensus, the Commission agreed to suspend the second portion of the audit entitled "K-12 Education: School District Efficiency Audits" (*i.e.*, in-depth investigation of selected school districts that are or are not doing selected activities efficiently). The second phase of the audit would be suspended at least until after the May 28-29 Commission meeting, when perhaps more would be known about what the federal government is going to require of the school districts, related to the receipt of federal stimulus funds.

The meeting was adjourned.

Prepared by Florence Deeter
Edited by Martha Dorsey

Approved by Commission on:

May 15, 2009
(Date)

2009 SUMMARY OF EDUCATION LEGISLATION

Bonds

SB 35 would make substantive revisions and technical corrections regarding bonds issued by local units of government.

Interest Rates on Bonds Issued by Local Governments

The bill would increase temporarily the caps on interest rates that are placed upon bonds issued by municipalities and other local taxing subdivisions of the state. Currently, statutes prohibit the interest rate on bonds issued by a municipality or a local taxing subdivision from exceeding the daily yield for ten-year treasury bonds, plus 3.0 percent if the interest is not taxable or 4.0 percent if it is taxable. The bill would increase the caps from the Act's publication date in the *Kansas Register* until June 30, 2010, to be the daily yield for ten-year treasury bonds, plus 5.0 percent if the interest is not taxable; or 6.0 percent if the interest is taxable.

STAR Bond Clarifications

The bill would make technical corrections and clarifications regarding the usage of Sales Tax and Revenue (STAR) bonds. Since STAR bonds utilize funding from sales tax instead of property taxes, the bill also would repeal the requirement that the county appraiser annually certify the increase in assessed value of real and personal property in the STAR bond district to the county clerk. The bill would clarify that the Secretary of Commerce is to set a limit on the total amount of bonds issued by a city or county when the funding comes from the incremental revenue received from any state sales tax. Currently, the law refers to the setting of such a limit only when a county pledges 100.0 percent of the incremental revenue from a county sales tax.

Investments

SB 39 amends a statute governing the investment of public moneys by certain counties and municipalities to allow school districts the same expanded investment authority currently allowed for cities and counties. Expanded investment authority would allow investments in United States government and agency securities, interest-bearing time deposits, and repurchase agreements with maximum maturities of four years.

The bill further provides that, in approving the investment policy of any city, county or school district, the Pooled Money Investment Board (PMIB) must require that the policy addresses liquidity, diversification, safety of principal, yield, maturity, and quality and capability of investment management staff. In addition, the bill states, the policy is to provide procedures for compliance with KSA 12-1675c (a requirement that municipalities must first offer their idle funds to local financial institutions) and a certification from the investment management staff that those procedures have been followed.

The bill also creates a second condition for the approval of the investment policy for the PMIB.

The investment policy would be required to contain a certification from the investment management staff that those procedures (compliance with KSA 12-1675c as outlined above) have been followed, and a listing of the banks, savings and loan associations, and savings banks from which the city, county, or school district requested bids in the preceding year.

(Without the expanded investment authority, cities and counties are permitted to invest only in temporary notes or no fund warrants, time deposits, open accounts, certificates of deposit (CDs), repurchase agreements and US Treasury Bills or Notes with maximum maturities of two years. Expanded investment authority is currently allowed only if the municipality or county has a written investment policy that is approved annually by the PMIB.)

Personal Financial Literacy and Disability Awareness (Conference Committee)

SB 41 amends state law dealing with school district consolidation and disorganization. In situations where a school district disorganizes and the territory of the disorganized districts attached to more than one district, the state financial aid of the disorganized district is allocated to the districts to which the territory of the former district is attached. The state financial aid would be allocated on the same proportional basis that the assessed valuation of the territory attached to each district bears to the assessed valuation of the entire disorganized district.

The bill requires the State Board of Education to designate a period of time each school year as a time for disability history and awareness. The State Board will develop objectives and guidelines for disability history and awareness, for all grade levels, within existing curriculum. The bill lists a variety of goals of disability history and awareness instruction, including encouraging better treatment of individuals with disabilities. The bill requires each school district to include disability history and awareness with the district's curriculum, as deemed appropriate by the district. The bill also encourages postsecondary educational institutions to conduct and promote activities that provide education, understanding and awareness of individuals with disabilities, disability history and the disability rights movement.

The bill requires the State Board of Education to develop state curriculum standards for personal financial literacy for all grade levels within the existing mathematics or other appropriate subject matter curriculum. The bill also requires the State Board to encourage school districts, when selecting textbooks for mathematics, economics, family and consumer science, accounting, or other appropriate courses, to select textbooks containing substantive provisions on personal finance. In addition, the bill requires the State Board of Education to include questions relating to personal financial literacy in the statewide assessments for mathematics or social studies when the statewide assessments for mathematics or social studies are reviewed or rewritten. The State Board is required to examine the questions relating to personal financial literacy and rewrite such questions in order to determine if programs on personal financial literacy are equipping students with the knowledge and skills needed to become self-supporting and to enable students to make critical decisions regarding personal finances. The bill also repeals KSA 72-67,106; 72-8149; 72-8155; 72-8155a; 72-8155b; and 72-8155c which authorized several school district transfers and fund transfers between 1965 and 1980.

Grandfathering Base State Aid Per Pupil for Local Option Budget Purposes (Conference Committee)

SB 84 would amend the current cash-basis law to create an exception for school districts when expenditures exceed current revenues due to the late payment of general or supplemental general state aid. The bill would allow the state to make the balance of its fiscal year 2008-2009 state aid payments to a school district after June 30 without the school districts violating current cash-basis law. Under current law, school districts would be out of compliance with the state's cash-basis law, requiring financial reports to note the violation. The provision does not identify a school year in which it would sunset, allowing it to be on-going in nature.

SB 84 also would provide an alternative formula for the calculation of the local option budget of a school district. The bill would authorize a school district to calculate its local option budget using a base state aid per pupil (BSAPP) of \$4,433 (the amount of BSAPP for the current school year) in any school year in which the BSAPP is less than that amount. The bill also would authorize a school district to calculate its local option budget using an amount equal to the amount appropriated for state aid for special education and related services in school year 2008-2009. (A school district may enact a local option budget up to a maximum of 31 percent of the district's state financial aid, which includes the BSAPP multiplied by a district's adjusted enrollment, and state aid for special education.)

Recreation Commission Petty Cash and School District Contingency Reserve Fund

SB 161 amends current law to permit recreation commissions to establish petty cash funds. The amount of money in a petty cash fund would not exceed \$1,000 at any one time.

The bill also limits to 10.0 percent the balance maintained in a school district's contingency reserve fund until school year 2012-2013, when the amount returns to current law, which requires that the amount in a district's contingency reserve fund cannot exceed 6.0 percent of a district's general fund. However, the provisions of SB 161 will not be imposed on any school district whose state financial aid is computed under current law (KSA 72-6445a) related to districts formed by consolidation or disorganization or districts with decreasing enrollments. Any such district may maintain the excess amount in the contingency fund until the amount in the fund is depleted.

Community Foundations

SB 175 allows local boards of education to transfer funds to a community foundation. Funds would be required to be deposited into a restricted fund and would remain subject to any restrictions imposed by the original donor. Monies distributed from the fund would be required to be made for the benefit of the school district or for a specific purpose as directed by the original donor.

Schools for the Deaf and Blind

SB 290 amends the professional contract negotiations law to include the Kansas State School for the Blind (KSSB) and the Kansas School for the Deaf (KSSD). The professional contract negotiations law governs how school boards in local districts negotiate contracts with teachers. Under current law, teachers for the KSSB and the KSSD are not part of this law.

Atchison School District and the former Atchison Juvenile Correctional Facility

HB 2001 allows a student in the custody of the Secretary of Social and Rehabilitation Services or the Commissioner of the Juvenile Justice Authority and who is enrolled in the Atchison School District (USD 409) to be counted as two pupils. The affected students would have to be housed and receiving educational services at the youth residential center located on the grounds of the former Atchison Juvenile Correctional Facility for the district to qualify at the higher rate.

In school year 2009-2010, the bill authorizes a student enrollment of two times the licensed capacity of the youth residential center; for school years thereafter, student enrollment would be two times the actual number of students at the center.

Second Count Date for Military Students

HB 2002 allows a school district to recompute its general fund budget based on a second count of military students on February 20. To be eligible for a second count, a school district is required to have at least 25 military pupils or military students equal to one percent or more of the district's enrollment on February 20 who were not enrolled on September 20. Districts eligible for the second count then add the number of additional military students enrolled on February 20 to the September 20 student count to determine a district's general fund budget.

Career and Technical Education

HB 2003 makes a variety of technical amendments to statutes governing postsecondary technical education. Specifically, the bill would codify provisions that have been included in appropriations bills *provisos* regarding development of a funding model for postsecondary technical education, update references to federal law, and replace outdated or unnecessary terminology.

Epinephrine Administration in Schools

Sub. for HB 2008 authorizes any person to administer epinephrine in emergency situations to a student or a member of a school staff when: (1) the person administering the epinephrine reasonably believes that the student or staff member is exhibiting the signs and symptoms of an anaphylactic reaction; (2) a physician has authorized, in writing, the school to maintain a stock supply of epinephrine; and (3) the epinephrine is administered at school, on school property or at a school-sponsored event. The bill exempts from liability for civil damages and exempt from the

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practice of the healing arts any person who gratuitously and in good faith renders emergency care or treatment through the administration of epinephrine to a student or a member of a school staff at school, on school property or at a school-sponsored event if the person acts as an ordinary and reasonably prudent person would have acted under the same or similar circumstances.

In addition, the bill authorizes any accredited school to maintain an epinephrine kit, if the school chooses to do so. An epinephrine kit may consist of one or more doses of epinephrine. Epinephrine from an epinephrine kit shall be used only in emergency situations when the person administering the epinephrine reasonably believes that the signs and symptoms of an anaphylactic reaction are occurring and if administered at school, on school property or at a school-sponsored event. A school would not maintain an epinephrine kit unless the school has consulted with a pharmacist licensed by the State Board of Pharmacy. The consultant pharmacist would have supervisory responsibility of maintaining the epinephrine kit and be responsible for developing procedures, proper control and accountability for the epinephrine kit. The bill further states that the State Board of Pharmacy may adopt any rules and regulations as necessary regarding the maintenance of epinephrine kits.

Retirement Issues

(Conference Committee)

HB 2072 would make amendments to retirement statutes for the Kansas Police and Firemen's (KP&F) Retirement System and the Kansas Public Employees Retirement System (KPERS).

First, the bill would remove the current statutory earnings limitation of \$10,000 for members of the KP&F Retirement System who are assigned to Tier II and qualify for disability benefits, but who are able to work part-time at a nonpublic safety job while drawing KP&F disability payments.

Second, the bill would clarify that current law pertaining to retirees of KPERS who return to work after retirement as contracted employees will be subjected to the same state policies as other KPERS retirees who return to work as individuals. The bill would require the third-party companies to provide information about the salaries of its contract employees in order for KPERS and participating employers to apply current law regarding salary caps and employer actuarially-assessed contributions.

Dyslexia

HCR 5015 directs the State Board of Education to take certain actions in relation to children with reading problems, including dyslexia. The resolution directs the State Board to do the following:

- Endeavor to ensure that early screening or testing would identify children with a reading disability, including dyslexia;
- Endeavor to review partnerships with early childhood educators so that reading diagnostic assessments would be used in pre-kindergarten through second grade;
- Endeavor to review the level and pace of implementation of best practices of instruction,

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including but not limited to, the multi-tier system of support;

- Endeavor to review teacher preparation courses to ensure that knowledge of best practices of instruction, including but not limited to, the multi-tier system of support and scientifically-based reading instructional components are used to instruct children with disabilities and dyslexia;
- Endeavor to ensure that parents have easy access to information, including contact information for school district, school, and Department of Education officials; and
- Submit a report of the activities of the State Board in relation to this resolution to the Legislature on or before December 31, 2009.

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K.S.A. 2008 Supp. 65-3005, 65-3008a, 66-1,184, 74-99d07 and 74-99d14 and repealing the existing sections; also repealing K.S.A. 19-101m.

There was no motion to reconsider. The Chair ruled the bill had been reconsidered and the veto sustained.

CONSIDERATION OF VETOED BILLS

The Governor's objection to **HB 2121** having been read April 29 (see HJ, pp. 663-664), the time arrived for reconsideration of **HB 2121**, An act concerning agriculture; relating to pesticide and fertilizer programs; fees; fees for milk and dairy products; amending K.S.A. 2-2203, 2-2205, 2-2206, 2-2207, 2-2209, 2-2214, 2-2440a, 2-2440c, 2-2446, 2-2449, 2-2450, 2-2454, 2-2455, 2-2470 and 2-2471 and K.S.A. 2008 Supp. 2-1205, 2-2202, 2-2204, 2-2438a, 2-2440, 2-2440b, 2-2441a, 2-2443a, 2-2445a, 2-2469, 2-2905, 2-2906, 2-3304, 2-3306, 2-3309, 65-778 and 65-781 and repealing the existing sections; also repealing K.S.A. 2-1211 and 2-2466.

There was no motion to reconsider. The Chair ruled the bill had been reconsidered and the veto sustained.

CONSIDERATION OF VETOED BILLS

The Governor's objection to **HB 2172** having been read April 29 (see HJ, p. 664), the time arrived for reconsideration of **HB 2172**, An act concerning sales taxation; relating to cash rebates on sales or leases of new motor vehicles; exemptions amending K.S.A. 2008 Supp. 79-3602, 79-3603 and 79-3606 and repealing the existing sections.

There was no motion to reconsider. The Chair ruled the bill had been reconsidered and the veto sustained.

CONSIDERATION OF VETOED BILLS

The Governor's line item objections to **S. Sub. for HB 2354** having been read April 29 (see HJ, pp. 661-663), the time arrived for reconsideration of **S. Sub. for HB 2354**, An act making and concerning appropriations for the fiscal years ending June 30, 2009, June 30, 2010, June 30, 2011, June 30, 2012 and June 30, 2013, and June 30, 2014, for state agencies; authorizing certain transfers, capital improvement projects and fees, imposing certain restrictions and limitations, and directing or authorizing certain receipts, disbursements, procedures and acts incidental to the foregoing; amending section 3 of chapter 159 of the 2008 Session Laws of Kansas, section 95 of 2009 House Substitute for Substitute for Senate Bill No. 23 and K.S.A. 2008 Supp. 2-223, 12-5256, 55-193, 75-6702, 76-7,107, 79-2959, 79-2964, 79-2978, as amended by section 88 of 2009 House Substitute for Substitute for Senate Bill No. 23, 79-2979, as amended by section 89 of 2009 House Substitute for Substitute for Senate Bill No. 23, 79-3425i, 79-4801 and 82a-953a and repealing the existing sections.

There was no motion to reconsider the line items. The Chair ruled the line items had been reconsidered and the veto sustained.

The House stood at ease until the sound of the gavel.

Speaker O'Neal called the House to order.

INTRODUCTION OF ORIGINAL MOTIONS

On motion of Rep. Merrick, pursuant to subsection (k) of Joint Rule 4 of the Joint Rules of the Senate and House of Representatives, the rules were suspended for the purpose of considering **SB 84**.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and Mr. Speaker: Your committee on conference on House amendments to **SB 84**, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 17 through 43;

On page 2, by striking all in lines 1 through 22; following line 22, by inserting:

"Section 1. K.S.A. 2008 Supp. 10-1116a is hereby amended to read as follows: 10-1116a.

The limitations on expenditures imposed under the cash-basis law shall not apply to:

(a) Expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

(b) Expenditures in any month by school districts which are in excess of current revenues if the deficit or shortage in revenues is caused by, or a result of, the payment of state aid after the date prescribed for the payment of state aid during such month under K.S.A. 72-6417 or 72-6434, and amendments thereto.

~~The provisions of this subsection shall apply to expenditures made in school year 2001-2002, school year 2002-2003, school year 2003-2004, school year 2004-2005, school year 2005-2006 and school year 2006-2007.~~

New Sec. 2. (a) (1) The provisions of this subsection shall apply in any school year in which the amount of base state aid per pupil is \$4,433 or less.

(2) The board of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the base state aid per pupil was \$4,433 or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(b) (1) The provisions of this subsection shall apply in any school year in which the amount appropriated for state aid for special education and related services is less than the amount appropriated for state aid for special education and related services in school year 2008-2009.

(2) The board of education of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the district received state aid for special education and related services equal to the amount of state aid for special education and related services received in school year 2008-2009, or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(c) The board of education of any school district may exercise the authority granted under subsection (a) or (b) or both subsections (a) and (b).

(d) To the extent that the provisions of K.S.A. 72-6433, and amendments thereto, conflict with this section, this section shall control.

(e) The provisions of this section shall expire on June 30, 2012.

Sec. 3. K.S.A. 2008 Supp. 72-6433 is hereby amended to read as follows: 72-6433. (a) As used in this section:

(1) "State prescribed percentage" means 31% of state financial aid of the district in the current school year.

(2) "Authorized to adopt a local option budget" means that a district has adopted a resolution under this section, has published the same, and either that the resolution was not

protested or that it was protested and an election was held by which the adoption of a local option budget was approved.

(b) In each school year, the board of any district may adopt a local option budget which does not exceed the state prescribed percentage.

(c) Subject to the limitation of subsection (b), in each school year, the board of any district may adopt, by resolution, a local option budget in an amount not to exceed:

(1) (A) The amount which the board was authorized to adopt in accordance with the provisions of this section in effect prior to its amendment by this act; plus

(B) the amount which the board was authorized to adopt pursuant to any resolution currently in effect; plus

(C) the amount which the board was authorized to adopt pursuant to K.S.A. 72-6444, and amendments thereto, if applicable to the district; or

(2) the state-wide average for the preceding school year as determined by the state board pursuant to subsection (j).

Except as provided by subsection (e), the adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. Such resolution shall be effective upon adoption and shall require no other procedure, authorization or approval.

(d) If the board of a district desires to increase its local option budget authority above the amount authorized under subsection (c) or if the board was not authorized to adopt a local option budget in 2006-2007, the board may adopt, by resolution, such budget in an amount not to exceed the state prescribed percentage. The adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. The resolution shall be published at least once in a newspaper having general circulation in the district. The resolution shall be published in substantial compliance with the following form:

Unified School District No. _____,

_____ County, Kansas.

RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to adopt a local option budget in each school year in an amount not to exceed _____% of the amount of state financial aid. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors of the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

CERTIFICATE

—This is to certify that the above resolution was duly adopted by the board of education of Unified School District No. _____, County, Kansas, on the day of _____,

Clerk of the board of education.

CERTIFICATE

This is to certify that the above resolution was duly adopted by the board of education of unified School District No. _____, _____ County, Kansas, on the _____ day of _____,

Clerk of the board of education.

All of the blanks in the resolution shall be filled as is appropriate. If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto. If the board fails to notify the county election officer within 30 days

after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

(e) Any resolution authorizing the adoption of a local option budget in excess of 30% of the state financial aid of the district in the current school year shall not become effective unless such resolution has been submitted to and approved by a majority of the qualified electors of the school district voting at an election called and held thereon. The election shall be called and held in the manner provided by K.S.A. 10-120, and amendments thereto.

(f) Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent. The board of any district which is authorized to adopt a local option budget may choose not to adopt such a budget or may adopt a budget in an amount less than the amount authorized. If the board of any district whose authority to adopt a local option budget is not continuous and permanent refrains from adopting a local option budget, the authority of such district to adopt a local option budget shall not be extended by such refrainment beyond the period specified in the resolution authorizing adoption of such budget.

(g) The board of any district may initiate procedures to renew or increase the authority to adopt a local option budget at any time during a school year after the tax levied pursuant to K.S.A. 72-6435, and amendments thereto, is certified to the county clerk under any existing authorization.

(h) The board of any district that is authorized to adopt a local option budget prior to the effective date of this act under a resolution which authorized the adoption of such budget in accordance with the provisions of this section in effect prior to its amendment by this act may continue to operate under such resolution for the period of time specified in the resolution or may abandon the resolution and operate under the provisions of this section as amended by this act. Any such district shall operate under the provisions of this section as amended by this act after the period of time specified in the resolution has expired.

(i) Any resolution adopted pursuant to this section may revoke or repeal any resolution previously adopted by the board. If the resolution does not revoke or repeal previously adopted resolutions, all resolutions which are in effect shall expire on the same date. The maximum amount of the local option budget of a school district under all resolutions in effect shall not exceed the state prescribed percentage in any school year.

(j) (1) There is hereby established in every district that adopts a local option budget a fund which shall be called the supplemental general fund. The fund shall consist of all amounts deposited therein or credited thereto according to law.

(2) Subject to the limitation imposed under paragraph (3) and subsection (e) of K.S.A. 72-6434, and amendments thereto, amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to any program weighted fund or categorical fund of the district. Amounts in the supplemental general fund attributable to any percentage over 25% of state financial aid determined for the current school year may be transferred to the capital improvements fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.

(3) Amounts in the supplemental general fund may not be expended for the purpose of making payments under any lease-purchase agreement involving the acquisition of land or buildings which is entered into pursuant to the provisions of K.S.A. 72-8225, and amendments thereto.

(4) (A) Except as provided in paragraph (B), any unexpended budget remaining in the supplemental general fund of a district at the conclusion of any school year in which a local option budget is adopted shall be maintained in such fund.

(B) If the district received supplemental general state aid in the school year, the state board shall determine the ratio of the amount of supplemental general state aid received to the amount of the local option budget of the district for the school year and multiply the total amount of the unexpended budget remaining by such ratio. An amount equal to the amount of the product shall be transferred to the general fund of the district or remitted to

the state treasurer. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.

(k) Each year the state board of education shall determine the statewide average percentage of local option budgets legally adopted by school districts for the preceding school year.

(l) *The provisions of this section shall be subject to the provisions of section 2, and amendments thereto.*

Sec. 4. K.S.A. 2008 Supp. 10-1116a, 72-6433 and 72-6433c are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the Kansas register.”;

In the title, by striking all in lines 12, 13 and 14; following line 14, by inserting:

“AN ACT concerning school districts; relating to school finance; amending K.S.A. 2008 Supp. 10-1116a and 72-6433 and repealing the existing sections; also repealing K.S.A. 2008 Supp. 72-6433c.”;

And your committee on conference recommends the adoption of this report.

CLAY AURAND
DEENA HORST
VALDENIA C. WINN
Conferees on part of House

JEAN KURTIS SCHODORF
JOHN VRATIL
ANTHONY HENSLEY
Conferees on part of Senate

On motion of Rep. Aurand, the conference committee report on **SB 84** was adopted.

On roll call, the vote was: Yeas 112; Nays 6; Present but not voting: 0; Absent or not voting: 7.

Yeas: Aurand, Ballard, Benlon, Bowers, Brookens, T. Brown, Brunk, Burgess, Burroughs, Carlin, Carlson, Colloton, Craft, Crum, Davis, DeGraaf, Dillmore, Faber, Feuerborn, Finney, Flaharty, Frownfelter, Fund, Furtado, Garcia, D. Gatewood, S. Gatewood, Goico, Gordon, Goyle, Grant, Hayzlett, Henderson, Henry, Hermanson, Hill, Hineman, C. Holmes, M. Holmes, Horst, Huebert, Huntington, Jack, Johnson, Kerschen, Kiegerl, King, Kinzer, Kleeb, Knox, Kuether, Landwehr, Lane, Light, Loganbill, Long, Lukert, Mah, Maloney, Mast, McCray-Miller, McLeland, Menghini, Merrick, Morrison, Moxley, Myers, Navinsky, Neighbor, Neufeld, O'Brien, O'Neal, Olson, Otto, Palmer, Pauls, Peterson, Phelps, Pottorff, Powell, Prescott, Proehl, Quigley, Rhoades, Ruiz, Sawyer, Schroeder, Schwartz, Seiwert, Shultz, Siegfried, Slattery, Sloan, Spalding, Svaty, Swanson, Swenson, Tafarielli, Talia, Tietze, Trimmer, Vickrey, Ward, Watkins, Wetta, Whitham, Williams, Winn, B. Wolf, K. Wolf, Worley, Yoder.

Nays: A. Brown, Crow, Donohoe, Kelley, Patton, Peck.

Present but not voting: None.

Absent or not voting: Bethell, George, Grange, Hawk, Rardin, Roth, Schwab.

INTRODUCTION OF ORIGINAL MOTIONS

On motion of Rep. Merrick, pursuant to subsection (k) of Joint Rule 4 of the Joint Rules of the Senate and House of Representatives, the rules were suspended for the purpose of considering **H. Sub. for SB 168**.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 168**, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed as House Substitute for Senate Bill No. 168, as follows:

On page 1, in line 25, by striking “Among” and inserting “Except as otherwise provided by this section, among”; in line 36, after the period, by inserting: “The priority of payment prescribed by this section shall be subject to all applicable requirements, limitations or

The House concurs in Senate amendments to **Senate Substitute for Substitute HB 2365**, and requests return of the bill.

The House concurs in Senate amendments to **HB 2374**.

On motion of Senator D. Schmidt, the Senate recessed until the sound of the gavel.

The Senate met pursuant to recess with President Morris in the chair.

MESSAGE FROM THE HOUSE

The House adopts the conference committee report on **HB 2214**.

The House adopts the conference committee report on **SB 84**.

The House adopts the conference committee report on **SB 168**.

The House adopts the conference committee report on **Senate Substitute for HB 2072**.

ORIGINAL MOTION

Senator D. Schmidt moved that subsection 4(k) of the Joint Rules of the Senate and House of Representatives be suspended for the purpose of considering the following bills: **SB 84; H Sub for SB 168**.

ORIGINAL MOTION

Senator D. Schmidt moved Joint Rule 3(f) of the Senate and House of Representatives be suspended and the 30 minute rule be waived on the conference committee report on **SB 84; H Sub for SB 168**.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 84**, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 17 through 43;

On page 2, by striking all in lines 1 through 22; following line 22, by inserting:

"Section 1. K.S.A. 2008 Supp. 10-1116a is hereby amended to read as follows: 10-1116a. The limitations on expenditures imposed under the cash-basis law shall not apply to:

(a) Expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

(b) Expenditures in any month by school districts which are in excess of current revenues if the deficit or shortage in revenues is caused by, or a result of, the payment of state aid after the date prescribed for the payment of state aid during such month under K.S.A. 72-6417 or 72-6434, and amendments thereto.

The provisions of this subsection shall apply to expenditures made in school year 2001-2002, school year 2002-2003, school year 2003-2004, school year 2004-2005, school year 2005-2006 and school year 2006-2007.

New Sec. 2. (a) (1) The provisions of this subsection shall apply in any school year in which the amount of base state aid per pupil is \$4,433 or less.

(2) The board of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the base state aid per pupil was \$4,433 or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(b) (1) The provisions of this subsection shall apply in any school year in which the amount appropriated for state aid for special education and related services is less than the amount appropriated for state aid for special education and related services in school year 2008-2009.

(2) The board of education of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the district received state aid for special education and related services equal to the amount of state aid for special education and related services received in school year 2008-2009, or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(c) The board of education of any school district may exercise the authority granted under subsection (a) or (b) or both subsections (a) and (b).

(d) To the extent that the provisions of K.S.A. 72-6433, and amendments thereto, conflict with this section, this section shall control.

(e) The provisions of this section shall expire on June 30, 2012.

Sec. 3. K.S.A. 2008 Supp. 72-6433 is hereby amended to read as follows: 72-6433. (a) As used in this section:

(1) "State prescribed percentage" means 31% of state financial aid of the district in the current school year.

(2) "Authorized to adopt a local option budget" means that a district has adopted a resolution under this section, has published the same, and either that the resolution was not protested or that it was protested and an election was held by which the adoption of a local option budget was approved.

(b) In each school year, the board of any district may adopt a local option budget which does not exceed the state prescribed percentage.

(c) Subject to the limitation of subsection (b), in each school year, the board of any district may adopt, by resolution, a local option budget in an amount not to exceed:

(1) (A) The amount which the board was authorized to adopt in accordance with the provisions of this section in effect prior to its amendment by this act; plus

(B) the amount which the board was authorized to adopt pursuant to any resolution currently in effect; plus

(C) the amount which the board was authorized to adopt pursuant to K.S.A. 72-6444, and amendments thereto, if applicable to the district; or

(2) the state-wide average for the preceding school year as determined by the state board pursuant to subsection (j).

Except as provided by subsection (e), the adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. Such resolution shall be effective upon adoption and shall require no other procedure, authorization or approval.

(d) If the board of a district desires to increase its local option budget authority above the amount authorized under subsection (c) or if the board was not authorized to adopt a local option budget in 2006-2007, the board may adopt, by resolution, such budget in an amount not to exceed the state prescribed percentage. The adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. The resolution shall be published at least once in a newspaper having general circulation in the district. The resolution shall be published in substantial compliance with the following form:

Unified School District No. _____,

_____ County, Kansas.

RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to adopt a local option budget in each school year in an amount not to exceed _____% of the amount

of state financial aid. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors of the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

CERTIFICATE

— This is to certify that the above resolution was duly adopted by the board of education of Unified School District No. _____, County, Kansas, on the day of _____, _____.

Clerk of the board of education.

CERTIFICATE

This is to certify that the above resolution was duly adopted by the board of education of unified School District No. _____, _____ County, Kansas, on the _____ day of _____.

Clerk of the board of education.

All of the blanks in the resolution shall be filled as is appropriate. If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto. If the board fails to notify the county election officer within 30 days after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

(e) Any resolution authorizing the adoption of a local option budget in excess of 30% of the state financial aid of the district in the current school year shall not become effective unless such resolution has been submitted to and approved by a majority of the qualified electors of the school district voting at an election called and held thereon. The election shall be called and held in the manner provided by K.S.A. 10-120, and amendments thereto.

(f) Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent. The board of any district which is authorized to adopt a local option budget may choose not to adopt such a budget or may adopt a budget in an amount less than the amount authorized. If the board of any district whose authority to adopt a local option budget is not continuous and permanent refrains from adopting a local option budget, the authority of such district to adopt a local option budget shall not be extended by such refrainment beyond the period specified in the resolution authorizing adoption of such budget.

(g) The board of any district may initiate procedures to renew or increase the authority to adopt a local option budget at any time during a school year after the tax levied pursuant to K.S.A. 72-6435, and amendments thereto, is certified to the county clerk under any existing authorization.

(h) The board of any district that is authorized to adopt a local option budget prior to the effective date of this act under a resolution which authorized the adoption of such budget in accordance with the provisions of this section in effect prior to its amendment by this act may continue to operate under such resolution for the period of time specified in the resolution or may abandon the resolution and operate under the provisions of this section as amended by this act. Any such district shall operate under the provisions of this section as amended by this act after the period of time specified in the resolution has expired.

(i) Any resolution adopted pursuant to this section may revoke or repeal any resolution previously adopted by the board. If the resolution does not revoke or repeal previously adopted resolutions, all resolutions which are in effect shall expire on the same date. The

maximum amount of the local option budget of a school district under all resolutions in effect shall not exceed the state prescribed percentage in any school year.

(j) (1) There is hereby established in every district that adopts a local option budget a fund which shall be called the supplemental general fund. The fund shall consist of all amounts deposited therein or credited thereto according to law.

(2) Subject to the limitation imposed under paragraph (3) and subsection (e) of K.S.A. 72-6434, and amendments thereto, amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to any program weighted fund or categorical fund of the district. Amounts in the supplemental general fund attributable to any percentage over 25% of state financial aid determined for the current school year may be transferred to the capital improvements fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.

(3) Amounts in the supplemental general fund may not be expended for the purpose of making payments under any lease-purchase agreement involving the acquisition of land or buildings which is entered into pursuant to the provisions of K.S.A. 72-8225, and amendments thereto.

(4) (A) Except as provided in paragraph (B), any unexpended budget remaining in the supplemental general fund of a district at the conclusion of any school year in which a local option budget is adopted shall be maintained in such fund.

(B) If the district received supplemental general state aid in the school year, the state board shall determine the ratio of the amount of supplemental general state aid received to the amount of the local option budget of the district for the school year and multiply the total amount of the unexpended budget remaining by such ratio. An amount equal to the amount of the product shall be transferred to the general fund of the district or remitted to the state treasurer. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.

(k) Each year the state board of education shall determine the statewide average percentage of local option budgets legally adopted by school districts for the preceding school year.

(l) *The provisions of this section shall be subject to the provisions of section 2, and amendments thereto.*

Sec. 4. K.S.A. 2008 Supp. 10-1116a, 72-6433 and 72-6433c are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the Kansas register.;

In the title, by striking all in lines 12, 13 and 14; following line 14, by inserting:

"AN ACT concerning school districts; relating to school finance; amending K.S.A. 2008 Supp. 10-1116a and 72-6433 and repealing the existing sections; also repealing K.S.A. 2008 Supp. 72-6433c.;"

And your committee on conference recommends the adoption of this report.

CLAY AURAND
DEENA HORST
VALDENIA WINN
Conferees on part of House

JEAN KURTIS SCHODORF
JOHN VRATIL
ANTHONY HENSLEY
Conferees on part of Senate

Senator Schodorf moved the Senate adopt the Conference Committee Report on SB 84. On roll call, the vote was: Yeas 35, Nays 0, Present and Passing 0, Absent or Not Voting

5.

Yeas: Abrams, Apple, Barnett, Brownlee, Brungardt, Colyer, Donovan, Faust-Goudeau, Francisco, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Marshall, Masterson,

McGinn, Morris, Ostmeyer, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

Absent or Not Voting: Bruce, Emler, Haley, Lynn, Steineger.

The Conference Committee report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 168**, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed as House Substitute for Senate Bill No. 168, as follows:

On page 1, in line 25, by striking "Among" and inserting "Except as otherwise provided by this section, among"; in line 36, after the period, by inserting: "The priority of payment prescribed by this section shall be subject to all applicable requirements, limitations or restrictions under federal or state law, including, but not limited to, the federal American recovery and reinvestment act of 2009, and shall be subject to all applicable requirements, limitations or restrictions prescribed by contracts and other agreements authorized by law, including, but not limited to, debt service payments pursuant to contractual bond obligations, as determined by the secretary of administration, after conferring with the director of the budget.";

And your committee on conference recommends the adoption of this report.

JASON P. WATKINS

KASHA KELLEY

TOM BURROUGHS

Conferees on part of House

JAY SCOTT EMLER

JOHN VRATIL

ANTHONY HENSLEY

Conferees on part of Senate

Senator Vratil moved the Senate adopt the Conference Committee Report on **H Sub for SB 168**.

On roll call, the vote was: Yeas 27, Nays 3, Present and Passing 5, Absent or Not Voting 5.

Yeas: Abrams, Barnett, Brownlee, Colyer, Donovan, Faust-Goudeau, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Marshall, Masterson, Morris, Ostmeyer, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt V, Schodorf, Taddiken, Teichman, Wagle.

Nays: Apple, Umbarger, Vratil.

Present and Passing: Brungardt, Francisco, McGinn, Schmidt D, Wysong.

Absent or Not Voting: Bruce, Emler, Haley, Lynn, Steineger.

The Conference Committee report was adopted.

EXPLANATION OF VOTE

MR. PRESIDENT: It is midnight on the last day of this legislative session. This is the first time the Senate has considered this proposal, which was created by the House of Representatives. Perhaps it is a good idea, but the truth is I am not sure I fully understand its ramifications. Consequently, I pass on this vote.—DEREK SCHMIDT

On motion of Senator D. Schmidt, the Senate recessed until the sound of the gavel.

The Senate met pursuant to recess with President Morris in the chair.

ORIGINAL MOTION

Senator D. Schmidt moved Joint Rule 3(f) of the Senate and House of Representatives be suspended and the 30 minute rule be waived on the conference committee report on **HB 2195**.

SB 84

MAY 8, 2009

881

The House concurs in Senate amendments to Senate Substitute for Substitute HB 2365, and requests return of the bill.

The House concurs in Senate amendments to HB 2374.

On motion of Senator D. Schmidt, the Senate recessed until the sound of the gavel.

The Senate met pursuant to recess with President Morris in the chair.

MESSAGE FROM THE HOUSE

The House adopts the conference committee report on HB 2214.

The House adopts the conference committee report on SB 84.

The House adopts the conference committee report on SB 168.

The House adopts the conference committee report on Senate Substitute for HB 2072.

ORIGINAL MOTION

Senator D. Schmidt moved that subsection 4(k) of the Joint Rules of the Senate and House of Representatives be suspended for the purpose of considering the following bills: SB 84; H Sub for SB 168.

ORIGINAL MOTION

Senator D. Schmidt moved Joint Rule 3(f) of the Senate and House of Representatives be suspended and the 30 minute rule be waived on the conference committee report on SB 84; H Sub for SB 168.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to SB 84, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed with House Committee amendments, as follows:

On page 1, by striking all in lines 17 through 43;

On page 2, by striking all in lines 1 through 22; following line 22, by inserting:

"Section 1. K.S.A. 2008 Supp. 10-1116a is hereby amended to read as follows: 10-1116a. The limitations on expenditures imposed under the cash-basis law shall not apply to:

(a) Expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

(b) Expenditures in any month by school districts which are in excess of current revenues if the deficit or shortage in revenues is caused by, or a result of, the payment of state aid after the date prescribed for the payment of state aid during such month under K.S.A. 72-6417 or 72-6434, and amendments thereto.

The provisions of this subsection shall apply to expenditures made in school year 2001-2002, school year 2002-2003, school year 2003-2004, school year 2004-2005, school year 2005-2006 and school year 2006-2007.

New Sec. 2. (a) (1) The provisions of this subsection shall apply in any school year in which the amount of base state aid per pupil is \$4,433 or less.

(2) The board of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the base state aid per pupil was \$4,433 or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(b) (1) The provisions of this subsection shall apply in any school year in which the amount appropriated for state aid for special education and related services is less than the amount appropriated for state aid for special education and related services in school year 2008-2009.

(2) The board of education of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the district received state aid for special education and related services equal to the amount of state aid for special education and related services received in school year 2008-2009, or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(c) The board of education of any school district may exercise the authority granted under subsection (a) or (b) or both subsections (a) and (b).

(d) To the extent that the provisions of K.S.A. 72-6433, and amendments thereto, conflict with this section, this section shall control.

(e) The provisions of this section shall expire on June 30, 2012.

Sec. 3. K.S.A. 2008 Supp. 72-6433 is hereby amended to read as follows: 72-6433. (a) As used in this section:

(1) "State prescribed percentage" means 31% of state financial aid of the district in the current school year.

(2) "Authorized to adopt a local option budget" means that a district has adopted a resolution under this section, has published the same, and either that the resolution was not protested or that it was protested and an election was held by which the adoption of a local option budget was approved.

(b) In each school year, the board of any district may adopt a local option budget which does not exceed the state prescribed percentage.

(c) Subject to the limitation of subsection (b), in each school year, the board of any district may adopt, by resolution, a local option budget in an amount not to exceed:

(1) (A) The amount which the board was authorized to adopt in accordance with the provisions of this section in effect prior to its amendment by this act; plus

(B) the amount which the board was authorized to adopt pursuant to any resolution currently in effect; plus

(C) the amount which the board was authorized to adopt pursuant to K.S.A. 72-6444, and amendments thereto, if applicable to the district; or

(2) the state-wide average for the preceding school year as determined by the state board pursuant to subsection (j).

Except as provided by subsection (e), the adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. Such resolution shall be effective upon adoption and shall require no other procedure, authorization or approval.

(d) If the board of a district desires to increase its local option budget authority above the amount authorized under subsection (c) or if the board was not authorized to adopt a local option budget in 2006-2007, the board may adopt, by resolution, such budget in an amount not to exceed the state prescribed percentage. The adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. The resolution shall be published at least once in a newspaper having general circulation in the district. The resolution shall be published in substantial compliance with the following form:

Unified School District No. _____,

_____ County, Kansas.

RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to adopt a local option budget in each school year in an amount not to exceed _____% of the amount

of state financial aid. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors of the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

CERTIFICATE

~~This is to certify that the above resolution was duly adopted by the board of education of Unified School District No. _____, County, Kansas, on the day of _____,~~

~~Clerk of the board of education:~~

CERTIFICATE

This is to certify that the above resolution was duly adopted by the board of education of unified School District No. _____, _____ County, Kansas, on the _____ day of _____,

Clerk of the board of education.

All of the blanks in the resolution shall be filled as is appropriate. If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto. If the board fails to notify the county election officer within 30 days after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

(e) Any resolution authorizing the adoption of a local option budget in excess of 30% of the state financial aid of the district in the current school year shall not become effective unless such resolution has been submitted to and approved by a majority of the qualified electors of the school district voting at an election called and held thereon. The election shall be called and held in the manner provided by K.S.A. 10-120, and amendments thereto.

(f) Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent. The board of any district which is authorized to adopt a local option budget may choose not to adopt such a budget or may adopt a budget in an amount less than the amount authorized. If the board of any district whose authority to adopt a local option budget is not continuous and permanent refrains from adopting a local option budget, the authority of such district to adopt a local option budget shall not be extended by such refrainment beyond the period specified in the resolution authorizing adoption of such budget.

(g) The board of any district may initiate procedures to renew or increase the authority to adopt a local option budget at any time during a school year after the tax levied pursuant to K.S.A. 72-6435, and amendments thereto, is certified to the county clerk under any existing authorization.

(h) The board of any district that is authorized to adopt a local option budget prior to the effective date of this act under a resolution which authorized the adoption of such budget in accordance with the provisions of this section in effect prior to its amendment by this act may continue to operate under such resolution for the period of time specified in the resolution or may abandon the resolution and operate under the provisions of this section as amended by this act. Any such district shall operate under the provisions of this section as amended by this act after the period of time specified in the resolution has expired.

(i) Any resolution adopted pursuant to this section may revoke or repeal any resolution previously adopted by the board. If the resolution does not revoke or repeal previously adopted resolutions, all resolutions which are in effect shall expire on the same date. The

maximum amount of the local option budget of a school district under all resolutions in effect shall not exceed the state prescribed percentage in any school year.

(j) (1) There is hereby established in every district that adopts a local option budget a fund which shall be called the supplemental general fund. The fund shall consist of all amounts deposited therein or credited thereto according to law.

(2) Subject to the limitation imposed under paragraph (3) and subsection (e) of K.S.A. 72-6434, and amendments thereto, amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to any program weighted fund or categorical fund of the district. Amounts in the supplemental general fund attributable to any percentage over 25% of state financial aid determined for the current school year may be transferred to the capital improvements fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.

(3) Amounts in the supplemental general fund may not be expended for the purpose of making payments under any lease-purchase agreement involving the acquisition of land or buildings which is entered into pursuant to the provisions of K.S.A. 72-8225, and amendments thereto.

(4) (A) Except as provided in paragraph (B), any unexpended budget remaining in the supplemental general fund of a district at the conclusion of any school year in which a local option budget is adopted shall be maintained in such fund.

(B) If the district received supplemental general state aid in the school year, the state board shall determine the ratio of the amount of supplemental general state aid received to the amount of the local option budget of the district for the school year and multiply the total amount of the unexpended budget remaining by such ratio. An amount equal to the amount of the product shall be transferred to the general fund of the district or remitted to the state treasurer. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.

(k) Each year the state board of education shall determine the statewide average percentage of local option budgets legally adopted by school districts for the preceding school year.

(l) *The provisions of this section shall be subject to the provisions of section 2, and amendments thereto.*

Sec. 4. K.S.A. 2008 Supp. 10-1116a, 72-6433 and 72-6433c are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the Kansas register.”;

In the title, by striking all in lines 12, 13 and 14; following line 14, by inserting: “AN ACT concerning school districts; relating to school finance; amending K.S.A. 2008 Supp. 10-1116a and 72-6433 and repealing the existing sections; also repealing K.S.A. 2008 Supp. 72-6433c.”;

And your committee on conference recommends the adoption of this report.

CLAY AURAND
DEENA HORST
VALDENIA WINN
Conferees on part of House

JEAN KURTIS SCHODORF
JOHN VRATIL
ANTHONY HENSLEY
Conferees on part of Senate

Senator Schodorf moved the Senate adopt the Conference Committee Report on **SB 84**.

On roll call, the vote was: Yeas 35, Nays 0, Present and Passing 0, Absent or Not Voting 5.

Yeas: Abrams, Apple, Barnett, Brownlee, Brungardt, Colyer, Donovan, Faust-Coudeau, Francisco, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Marshall, Masterson,

McGinn, Morris, Ostmeyer, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.
 Absent or Not Voting: Bruce, Emler, Haley, Lynn, Steineger.
 The Conference Committee report was adopted.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 168**, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed as House Substitute for Senate Bill No. 168, as follows:

On page 1, in line 25, by striking "Among" and inserting "Except as otherwise provided by this section, among"; in line 36, after the period, by inserting: "The priority of payment prescribed by this section shall be subject to all applicable requirements, limitations or restrictions under federal or state law, including, but not limited to, the federal American recovery and reinvestment act of 2009, and shall be subject to all applicable requirements, limitations or restrictions prescribed by contracts and other agreements authorized by law, including, but not limited to, debt service payments pursuant to contractual bond obligations, as determined by the secretary of administration, after conferring with the director of the budget.";

And your committee on conference recommends the adoption of this report.

JASON P. WATKINS
 KASHA KELLEY
 TOM BURROUGHS
Conferees on part of House

JAY SCOTT EMLER
 JOHN VRATIL
 ANTHONY HENSLEY
Conferees on part of Senate

Senator Vratil moved the Senate adopt the Conference Committee Report on **H Sub for SB 168**.

On roll call, the vote was: Yeas 27, Nays 3, Present and Passing 5, Absent or Not Voting 5.

Yeas: Abrams, Barnett, Brownlee, Colyer, Donovan, Faust-Goudeau, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Marshall, Masterson, Morris, Ostmeyer, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt V, Schodorf, Taddiken, Teichman, Wagle.

Nays: Apple, Umbarger, Vratil.

Present and Passing: Brungardt, Francisco, McGinn, Schmidt D, Wysong.

Absent or Not Voting: Bruce, Emler, Haley, Lynn, Steineger.

The Conference Committee report was adopted.

EXPLANATION OF VOTE

MR. PRESIDENT: It is midnight on the last day of this legislative session. This is the first time the Senate has considered this proposal, which was created by the House of Representatives. Perhaps it is a good idea, but the truth is I am not sure I fully understand its ramifications. Consequently, I pass on this vote.—DEREK SCHMIDT

On motion of Senator D. Schmidt, the Senate recessed until the sound of the gavel.

The Senate met pursuant to recess with President Morris in the chair.

ORIGINAL MOTION

Senator D. Schmidt moved Joint Rule 3(f) of the Senate and House of Representatives be suspended and the 30 minute rule be waived on the conference committee report on **HB 2195**.

Sub SB 58 be amended by adoption of the committee report recommending a substitute bill, be amended by motion of Senator Apple, "On page 8, in line 9, before "its" by inserting "January 1, 2010, and"; in line 10, by striking "Kansas register" and inserting "statute book", and Sub SB 58 be passed as amended.

FINAL ACTION OF BILLS AND CONCURRENT RESOLUTIONS

On motion of Senator D. Schmidt an emergency was declared by a $\frac{2}{3}$ constitutional majority, and SB 9, SB 37, SB 39, Sub SB 58; SB 59, SB 69, SB 84, SB 87, SB 105, SB 120, SB 142, SB 152, SB 154, SB 160, SB 162, SB 163, SB 175, SB 203, SB 228, SB 237, SB 238, SB 240 were advanced to Final Action and roll call.

SB 9, An act concerning state educational institutions; relating to construction improvement projects.

On roll call, the vote was: Yeas 40, Nays 0, Present and Passing 0, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Brownlee, Bruce, Brungardt, Colyer, Donovan, Emler, Faust-Goudeau, Francisco, Haley, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Lynn, Marshall, Masterson, McGinn, Morris, Ostmeyer, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

The bill passed, as amended.

SB 37, An act regulating traffic; concerning golf carts; amending K.S.A. 2008 Supp. 8-126, 8-128, 8-1486 and 8-2118 and repealing the existing sections

On roll call, the vote was: Yeas 37, Nays 2, Present and Passing 1, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Brownlee, Bruce, Brungardt, Colyer, Emler, Faust-Goudeau, Francisco, Haley, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Lynn, Marshall, Masterson, McGinn, Morris, Ostmeyer, Owens, Petersen, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle.

Nays: Donovan, Pilcher-Cook.

Present and Passing: Wysong.

The bill passed, as amended.

SB 39, An act concerning certain municipalities; relating to the investment of public moneys; amending K.S.A. 2008 Supp. 12-1677b and repealing the existing section.

On roll call, the vote was: Yeas 40, Nays 0, Present and Passing 0, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Brownlee, Bruce, Brungardt, Colyer, Donovan, Emler, Faust-Goudeau, Francisco, Haley, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Lynn, Marshall, Masterson, McGinn, Morris, Ostmeyer, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

The bill passed, as amended.

Sub SB 58, An act concerning utilities; relating to the underground utility damage prevention act; definitions; amending K.S.A. 66-1802, 66-1804, 66-1805 and 66-1806 and repealing the existing sections; also repealing K.S.A. 66-1802, as amended by section 5 of chapter 122 of the 2008 Session Laws of Kansas, 66-1804, as amended by section 6 of chapter 122 of the 2008 Session Laws of Kansas, 66-1805, as amended by section 7 of chapter 122 of the 2008 Session Laws of Kansas, 66-1806, as amended by section 8 of chapter 122 of the 2008 Session Laws of Kansas, section 9 of chapter 122 of the 2008 Session Laws of Kansas and section 10 of chapter 122 of the 2008 Session Laws of Kansas.

On roll call, the vote was: Yeas 34, Nays 5, Present and Passing 1, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Brownlee, Bruce, Brungardt, Colyer, Donovan, Emler, Faust-Goudeau, Haley, Hensley, Holland, Kelly, Kelsey, Kultala, Lee, Lynn, Masterson, McGinn, Morris, Ostmeyer, Owens, Petersen, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Wagle, Wysong.

Nays: Huelskamp, Marshall, Pilcher-Cook, Pyle, Vratil.

Present and Passing: Francisco.

The substitute bill passed, as amended.

SB 59, An act relating to motor vehicles; concerning the use of safety belts; amending K.S.A. 2008 Supp. 8-2503 and 8-2504 and repealing the existing sections.

On roll call, the vote was: Yeas 23, Nays 17, Present and Passing 0, Absent or Not Voting 0.

Yeas: Apple, Barnett, Brownlee, Brungardt, Colyer, Donovan, Emler, Francisco, Hensley, Holland, Kelly, Kultala, Lee, Lynn, McGinn, Morris, Owens, Reitz, Schmidt V, Schodorf, Umbarger, Vratil, Wysong.

Nays: Abrams, Bruce, Faust-Coudeau, Haley, Huelskamp, Kelsey, Marshall, Masterson, Ostmeier, Petersen, Pilcher-Cook, Pyle, Schmidt D, Steineger, Taddiken, Teichman, Wagle.

The bill passed, as amended.

SB 69, An act concerning crime stoppers; establishing an advisory council; imposing certain fees; providing for certain grants; creating the Kansas crime stopper trust fund.

On roll call, the vote was: Yeas 35, Nays 5, Present and Passing 0, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Bruce, Brungardt, Colyer, Donovan, Emler, Faust-Coudeau, Francisco, Haley, Hensley, Holland, Kelly, Kelsey, Kultala, Lee, Lynn, Marshall, Masterson, McGinn, Morris, Ostmeier, Owens, Petersen, Reitz, Schmidt D, Schmidt V, Schodorf, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

Nays: Brownlee, Huelskamp, Pilcher-Cook, Pyle, Steineger.

The bill passed.

SB 84, An act concerning schools; relating to personal financial literacy courses; amending K.S.A. 2008 Supp. 72-7535 and repealing the existing section.

On roll call, the vote was: Yeas 40, Nays 0, Present and Passing 0, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Brownlee, Bruce, Brungardt, Colyer, Donovan, Emler, Faust-Coudeau, Francisco, Haley, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Lynn, Marshall, Masterson, McGinn, Morris, Ostmeier, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

The bill passed, as amended.

SB 87, An act concerning public agencies; relating to disclosure of certain records; administrative procedure; judicial review; amending K.S.A. 77-501, 77-503, 77-511, 77-512, 77-513, 77-519, 77-520, 77-521, 77-523, 77-525, 77-528, 77-531, 77-532, 77-534, 77-537, 77-601, 77-612, 77-614, 77-617 and 77-621 and K.S.A. 2008 Supp. 45-221, 77-514, 77-527, 77-529, 77-549, 77-550, 77-551 and 77-603 and repealing the existing sections; also repealing K.S.A. 77-507, 77-507a and 77-605 and K.S.A. 2003 Supp. 77-514, as amended by section 39 of chapter 145 of the 2004 Session Laws of Kansas, and K.S.A. 77-551, as amended by section 43 of chapter 145 of the 2004 Session Laws of Kansas.

On roll call, the vote was: Yeas 39, Nays 1, Present and Passing 0, Absent or Not Voting 0.

Yeas: Abrams, Apple, Barnett, Brownlee, Bruce, Brungardt, Colyer, Donovan, Emler, Faust-Coudeau, Francisco, Haley, Hensley, Holland, Huelskamp, Kelly, Kelsey, Kultala, Lee, Lynn, Marshall, Masterson, McGinn, Morris, Ostmeier, Owens, Petersen, Pilcher-Cook, Pyle, Reitz, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

Nays: Schmidt D.

The bill passed, as amended.

SB 105, An act enacting the public adjusters licensing act.

On roll call, the vote was: Yeas 33, Nays 7, Present and Passing 0, Absent or Not Voting 0.

Yeas: Apple, Barnett, Brownlee, Brungardt, Colyer, Donovan, Emler, Faust-Coudeau, Francisco, Haley, Hensley, Holland, Kelly, Kelsey, Kultala, Lee, Lynn, Masterson, McGinn, Morris, Owens, Petersen, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wysong.

Nays: Abrams, Bruce, Huelskamp, Marshall, Ostmeier, Pilcher-Cook, Pyle.

Approved: February 18, 2009
Date

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on February 9, 2009, in Room 545-N of the Capitol.

All members were present except:

Senator Anthony Hensley- absent
Senator Tim Huelskamp- absent
Senator John Vratil- absent

Committee staff present:

Theresa Kiernan, Office of the Revisor of Statutes
Matt Sterling, Office of the Revisor of Statutes
Martha Dorsey, Kansas Legislative Research Department
Sharon Wenger, Kansas Legislative Research Department
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the committee:

Melody McCray-Miller, Representative
Carol Rupe
Michelle Kaberline, State Treasurer's Office
April Holman, Kansas Action for Children
Mark Desettie, Kansas National Education Association
Whitney Damron, Kansas Community Financial Services Association, Inc.
Barbara J. Railsback, Ph.D.
Diane Gjerstad, Wichita Public Schools
Casey Doty, Director, Arkansas City Recreation Commission
Steve Friend, Director, Baldwin City Recreation Commission

Others attending:

See attached list.

Hearing on **SB 84 - School districts; personal financial literacy; statewide assessments**

Theresa Kiernan, Office of the Revisor of Statutes, presented a short summary of **SB 84** which amends the current provision of law which directs the State Board of Education to assist school districts in the implementation of personal financial literacy courses or programs. The first amendment expands the scope of the program; it would add a longer list of what the program would involve. Also, in subsection (b) it directs the State Board to adopt a glossary of financial literacy terms which would be used by school districts when they implement the program on financial literacy. Finally, in subsection (c), it directs the State Board of Education to include questions relating to personal financial literacy in the statewide assessments for mathematics or social studies. Under current law, completion of a course in personal financial literacy is not required for graduation.

Melody McCray-Miller, Representative (Attachment 1), appeared before the committee in support of **SB 84**. She feels the law enacted in 2003 produced a strong foundation for the financial literacy program across the state. However, for Kansas students to become truly financially literate with knowledge of financial planning and budget preparation, all districts need to follow through on the initial intent of the law. She reported in a 2003 study produced by the National Credit Union Association, approximately 7% of districts consistently provided financial literacy education. She feels a lack of consistency in teaching as well as agreed-upon outcomes for students across the state's school districts has resulted in students being less prepared for their economic future. She feels **SB 84** will move the state closer to assuring all students graduating from accredited programs in Kansas will be financially literate.

In discussion which followed, it was pointed out the 7% was a state-wide number and that a follow-up study since 2003 had not been conducted. Senator Abrams suggested the words "state curriculum" be inserted in subsection (c) in front of "standards" in line 3 and dropping the next three words so that it would read "develop state curriculum standards for personal financial literacy." He felt the words "state curriculum

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 9, 2009, in Room 545-N of the Capitol.

standards" meant something specific to the State Board of Education and was a consistent term used throughout curriculum discussions. He also felt in subsection (e), line 2 "FACS" should be added to give school districts more latitude in choosing where personal financial literacy would be taught.

Carol Rupe, a former member of the State Board of Education, also testified in support of **SB 84**. She stressed financial literacy should be taught at all grade levels and school districts should be allowed to present it in any area. It was also her opinion that accountability should be a part of the bill and that it should be a part of state-wide assessment testing.

Michelle Kaberline, State Treasurer's Office (Attachment 2), also testified in support of **SB 84**. She stressed the importance of teaching financial literacy at all grade levels and that questions relating to personal financial literacy be included in the statewide assessments for mathematics or social studies.

April Holman, Kansas Action for Children (Attachment 3) spoke in support of **SB 84** also. KAC is a not-for-profit child advocacy organization which promotes policies that aid family economic stability. It is their opinion that one of the most important ways that we can help families is through public policies that encourage the ownership of assets. In order to make sound financial decisions, personal financial literacy is needed.

Larry Magill, Kansas Association of Insurance Agents, (written only) (Attachment 4) and Haley Davee, Kansas Credit Union Association, (written only) (Attachment 5) each provided written testimony in support of **SB 84**.

Mark Desettie, Kansas National Education Association, (Attachment 6) presented testimony in opposition to **SB 84**. The reasoning for opposition to the proposed legislation is they feel the bill goes beyond the requirements in force. It is their belief that setting state standards and assessments is the duty of the elected State Board of Education and its' various advisory committees. They believe that such a duty should not be micro-managed by the legislature.

Whitney Damron, Kansas Community Financial Services Assn., Inc., (Attachment 7) presented testimony in opposition to the bill. Although he stated they support the intent and direction of **SB 84**, they feel the language in Section 1(a)(7) unfairly ties payday lending to predatory lending. They feel this section should be re-written to read "understanding loans and borrowing money, including predatory lending".

Barbara J. Railsback, Ph.D., (Attachment 8) presented testimony in support of the legislation as well as in opposition as it is currently written. She feels changes need to be made to include personal finance as a part of the K-12 curriculum. She opposes the bill as she feels qualified business teachers should be required to teach the class, not math teachers. She feels it must be a requirement for grades 11 and 12 as well as for high school graduation.

Diane Gjerstad, Wichita Public Schools, (Attachment 9), spoke in opposition to **SB 84**. Her argument included the fact that if financial literacy was a requirement in high schools, the colleges of education in the state should be partners in the endeavor by including this academic area within new teacher curriculum and embedded in advanced level course work. If the policy of the state is to expect students to better understand the issues and importance of finances, it would be reasonable for teacher preparation programs to include financial literacy.

There were no other conferees to appear before the Committee.

The hearing on **SB 84** was closed.

Hearing on **SB 161 - Recreation commissions; petty cash funds**

Senator Steve Abrams gave a brief report on **SB 161**. As the law now stands, recreation commissions are not allowed a petty cash fund for use in day-to-day operations. This proposal would specifically allow recreation commissions to establish a petty cash fund. Casey Doty, Director, Arkansas City Recreation Commission,

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 9, 2009, in Room 545-N of the Capitol.

(Attachment 10) and Steve Friend, Director, Baldwin City Recreation Commission, (Attachment 11) each testified in support of **SB 161**.

There were no other conferees to appear before the Committee.

The hearing on **SB 161** was closed.

Senator Teichman moved the committee recommend SB 161 favorable for passage. The motion was seconded by Senator Abrams. Motion carried on a voice vote.

The next meeting is scheduled for February 10, 2009.

The meeting was adjourned at 2:35 p.m.

Kansas Association of Insurance Agents



Testimony on Senate Bill 84
Senate Education Committee
By Larry Magill
February 9, 2009

Thank you madam Chair and members of the Committee for the opportunity to submit written testimony today in support of Senate Bill 84. My name is Larry Magill and I'm representing the Kansas Association of Insurance Agents. We have approximately 520 member agencies and branches throughout the state and our members employ approximately 2,500 Kansans.

I also serve in a volunteer capacity as Chairman of the Kansas Insurance Education Foundation (KIEF), an all-industry organization created in 1982 to support educating the public to be better consumers of insurance. Over the years KIEF has sponsored teacher training sessions during the summer to help them teach insurance as part of their course curriculum. We are now experimenting with a webinar approach that will use current technology to reach more teachers.

Our national association, the Independent Insurance Agents & Brokers of America, has supported project InVest that began as a high school section using an insurance agency operation as a way of teaching students about business. We have not been successful with it in Kansas because of the amount of volunteer time required, the turnover of teachers and administrators, and the demands on classroom teachers today.

We support SB 84 because we do believe it is essential to teach high school students the basics of insurance to help them be smart insurance consumers throughout their lives. The broad range of insurance products can be hard to understand and yet insurance is vital to protecting a person's assets, whether that is a car, a home or your role as breadwinner to the family. In addition, insurance touches on the saving and investing, retirement planning and identity theft topics listed in SB 84.

The fiscal note indicates that the Department of Education plans two advisory meetings to review and assist in the development of standards on the financial topics outlined in the bill and we would be happy to assist in that effort.

We believe that the added detail to K.S.A. 72-7535 will clarify the importance of insurance in financial literacy courses and improve the results. We would be happy to provide additional information if the committee desires and urge you to act favorably on the bill.

Senate Education
2 9 09
Attachment 4



KANSAS CREDIT UNION ASSOCIATION

To: Senate Education Committee

**From: Haley DaVee, Director of State Legislative & Public Affairs
Kansas Credit Union Association**

Date: February 9, 2009

Re: Written Testimony in Support of Senate Bill 84

The Kansas Credit Union Association, on behalf of the 86 state-chartered and 23 federally-chartered Kansas credit unions, appreciates this opportunity to share written testimony in support of Senate Bill 84 and financial literacy efforts in Kansas.

Kansas credit unions are not-for-profit, member-owned financial cooperatives serving over 550,000 Kansas consumers and operating with a mission of people helping people. As part of this mission, Kansas credit unions have had a long-held commitment to personal financial literacy—both for their members and their communities.

There is no doubt that the need for financial literacy is great—particularly as Americans struggle to deal with the widening effects of the economic crisis. In recent months, Kansas credit unions have reported an upswing in requests for financial literacy efforts from consumers across the state.

The commitment of credit unions to financial literacy is evident in the many financial literacy programs that credit unions across the state utilize—either individually or cooperatively. These programs include the following:

- **MoneySmart Financial Management Camp:** MoneySmart is a financial management camp created specifically for Kansas middle school students by KCUA and the Kansas State Treasurer's Office. Since its inception in 2004 over 1,000 Kansas middle school students have participated. This fall alone Kansas credit unions held MoneySmart camps for students at Truesdell Middle School in Wichita and El Dorado Middle School.
- **Save@School:** This program joins the State Treasurer's Office, local financial institutions and schools with the goal of teaching students the importance of savings. Four credit unions in Kansas participate in the program which teaches the importance of savings through hands-on experience with and classroom exercises taught by credit union employees.

Senate Education
2-9-09
Attachment 5

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- **BizKid\$:** Credit unions in Kansas and across the nation have sponsored BizKid\$, a PBS program that teaches youth entrepreneurial skills and personal financial literacy. The first season of the programming received critical acclaim and was a huge success—reaching over 271 million people across the United States. BizKid\$ is currently in its second season and airs on all PBS markets in Kansas.
- **National Endowment for Financial Education:** Credit unions in Kansas and nationwide have a partnership with the National Endowment for Financial Education to provide and promote the High School Financial Planning Program (HSFPP). This award winning curriculum is provided FREE of charge to schools nationwide. In the past two years, 122 Kansas teachers have received over 7,200 copies of the HSFPP student manuals.

Personal financial literacy is critical as consumers today have more options for credit in an increasingly complex and overwhelming marketplace. **KCUA supports efforts in the state of Kansas—whether it is SB 84 or other initiatives—to increase personal financial education for K-12 students.**

Thank you for allowing us to provide written comment on SB 84.



Making public schools great for every child

KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

**Mark Desetti, Testimony
Senate Education Committee
February 9, 2009**

Senate Bill 84

Madame Chair, members of the committee, thank you for the opportunity to come before you today to discuss Senate Bill 84.

We come before you today in opposition to this bill not because we are opposed to financial literacy or the goal of the sponsors but because we do not believe this level of specificity is the job of the legislature.

Back March 10, 2003 this committee pursued the idea of requiring financial literacy instruction in our schools. We submitted testimony in favor of Senate Bill 74 on that day. I have included that testimony on the back of today's testimony. Clearly we stood with the legislature when you passed this idea back then. We still support it.

But this bill goes way beyond the requirements in Senate Bill 74. It is our belief that setting state standards and assessments is the duty of the elected State Board of Education and its various advisory committees. We further believe that such a duty should not be micro-managed by the legislature.

By all means, talk to the State Board of Education if you have concerns. Hold a joint meeting with them to discuss this issue. But leave the establishment of standards and assessments to them. They will bring in the experts and make the appropriate decisions.

We urge you to reject Senate Bill 84 and keep authority for standards and assessments with the State Board of Education.

Madame Chairman, members of the committee, please accept this written testimony regarding **Senate Bill 74** on behalf of KNEA.

It seems to us that the time is right for this idea. While we do a great job in Kansas public schools on mathematics education as reflected in our math scores on the National Assessment of Educational Progress, there is an increasing need to ensure that our students are prepared for a consumer world unlike the one we faced back 20, 30, or 40 years ago.

The pressure on young people to sign up for credit cards, to make internet purchases, to enter into long term contracts for wireless phone service, or even just to open checking accounts at ever younger ages, demands that we, as a society, develop the means to protect our citizens financially. In recent years, this legislature has worked to stop credit card providers from roaming our college campuses – that in itself is indicative of the concern we have for our young people.

Senate Bill 74 does not mandate a course in financial literacy. Instead it asks that we explore ways to fold financial literacy into our mathematics instruction programs. While we will never be able to legislate sound financial planning by individuals, we can at least arm people with the knowledge to make reasonable choices. And that is a good thing to do, not only for each individual, but for our society in general.

Senate Bill 74 is a good idea. It's not a mandate, it's not an expansion of requirements on our schools. It's a common sense approach to financial literacy.



WHITNEY B. DAMRON, M.A.

SUBMITTED TESTIMONY

TO: The Honorable Jean Schodorf, Chair
And Members of the Senate Committee on Education

FROM: Whitney Damron
On Behalf of the Kansas Community Financial Services Association, Inc.

RE: SB 84 – An Act concerning schools; relating to personal financial literacy.

DATE: February 9, 2009

Good afternoon Madam Chair Schodorf and Members of the Senate Committee on Education. I am Whitney Damron and I am pleased to submit these remarks to you today on behalf of the Kansas Community Financial Services Association, Inc., formerly known as the Kansas Payday Loan Association.

The KCFA is a trade organization that represents those involved in payday and other consumer lending in our state. Our members are licensed by the Office of the State Bank Commissioner.

We strongly support the intent and direction of SB 84, but would respectfully call the committee's attention to page one, Section 1 (a)(7), which appears to unfairly tie payday lending to predatory lending. We strongly oppose that linkage and would ask this committee to either clarify this language or strike the reference to payday loans from this bill.

Appropriately written, this section would then read:

(7) understanding loans and borrowing money, including predatory lending.

The Community Financial Services Association (CFSA) and the Kansas Community Financial Services Association both strongly support financial literacy, as evidenced by just a small portion of the information available on the CFSA website and more importantly, by the actions of our members (see attached). Our members are involved with financial literacy with their customers, with schools, communities and with the general public.

919 South Kansas Avenue ■ Topeka, Kansas 66612-1210

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www.wbdpa.com ■ wtdamron@aol.com

Senate Education
2/9/09
Attachment 7

For more information on this subject and payday lending in general, we encourage you to visit the CFSA website at:

www.cfsa.net

In closing, I would respectfully note for the Committee that payday loan fees in Kansas are among the lowest in the United States and as low as or lower than all of our surrounding states. We have some of the strongest pro-consumer protections in statute including military best practices lending, forms available in Spanish, 24 hour right of rescission, no loan rollovers and other consumer protections, most, if not all of which were supported by and even proposed by the payday loan industry.

On behalf of the Kansas Community Financial Services Association, Inc., we respectfully thank the Committee for its consideration of our comments.

WBD
Attachments

Senators of the Senate Education Committee:

My name is Dr. Barbara Railsback, and it is my privilege to sit before you today to discuss Senate Bill 84. I am here as a concerned citizen of the state of Kansas, as a business educator, and as both a "proponent" of Senate Bill 84 and as an "opponent" of Senate Bill 84.

First let me discuss why I am a "proponent" of this bill.

As a business educator for over twenty-five years in Kansas, it is painfully obvious to me that many of our Kansas high school graduates are entering the adult phase of their lives with very little knowledge of the financial responsibilities they will face as productive citizens. In reality, it is the responsibility of parents to teach this to their children; but unfortunately, many of our current parents and young grandparents don't have personal finance skills either. It has been obvious to business educators for many years that there was a problem; but school administrators, KSDE personnel, and our state and national legislators haven't admitted that there was a problem or haven't come up with a solution to start to solve the problem. Of course, the problem is hard to solve because it is multi-faceted.

Therefore, I am pleased that Senate Bill 84 has been introduced; however, it makes me very sad that it was only introduced during a time of major economic recession. What is even more extremely sad is that in 2003, SB72 was passed into law by our state legislature. This law (provided on page 12 of this document) required that personal finance skills/knowledge be taught to all K-12 students attending Kansas schools. However, the Kansas Department of Education narrowly interpreted the law as it was written and mandated that "personal finance math concepts should be included in K-12

math.” That narrow interpretation of the law resulted in no changes in what is being taught in Kansas math classrooms, especially at the 9-12 levels; and this is evident in the request made by the Kansas Board of Education for research into this matter (see board of education minutes provided on page 19 of this document).

So, in summary of my being a **proponent** of this law, I am glad that legislators are interested in personal financial literacy and recognize that it is time to examine this topic again in the Kansas legislature. However, it is now time to create a substantial law that will truly address the problem and attempt to solve it.

Unfortunately, SB84 is only a large band-aide for the mistakes made when KSDE interpreted SB72 of 2003. The only difference between SB72 of 2003 and SB84 now being considered by the Senate Education Committee is that SB84 lists some specific personal finance topics that are to be taught to Kansas students. Hence the reason I am an **opponent** of this bill.

SB72 is a perfectly appropriate bill; the only problem with it is that it was interpreted by KSDE personnel so narrowly [teach in math] that it was bound to fail miserably. And it has.

KSDE personnel overlooked the fact that there were highly-qualified teachers already teaching personal finance classes in every Kansas high school. Instead of reading the full law [ie—the portion that said “or another appropriate subject matter curriculum”], KSDE personnel decided to narrowly interpret the law and make a simple fix—make it mandatory that math teachers include personal finance topics in their classes.

Why wasn’t SB72 effective and why won’t SB84 be effective since it lists in detail the topic areas to be covered? Because math teachers are **not** personal finance teachers.

Math and personal finance are two different subject areas. Math teachers want to teach math and business and FACS educators want to teach personal finance. Math teachers are having a hard enough time covering all of their "math" content let alone trying to incorporate personal finance the way it should be incorporated: fully, covering each one of the angles of personal finance. If you look at this high school personal finance book I have brought with me today as an exhibit (*Managing Your Personal Finances*, Joan S. Ryan, South-Western Publishing Company), you should be able to gain an understanding of the complexity of personal financial literacy and the enormous amount of content covered in personal finance courses.

Math teachers are 1) not trained at the collegiate level to teach personal financial literacy, 2) do not have enough time before state assessment testing to ensure that their students know the basic mathematic concepts on which they are to be tested (geometry and algebra), and 3) most of them do not care to teach financial literacy (see attached e-mail comments and surveys from business and math educators from across the state starting on page 20). I urge you to take the time to look at these survey results carefully and keep in mind that the only class indicated where personal finance is truly being taught in math curriculums is in General Math—a class usually taken by low-functioning students; college bound students do not take this class.

When one discusses financial literacy, one must understand that simply giving a student the ability to figure simple and compound interest is NOT financial literacy. Financial literacy is having an understanding of personal finance concepts, knowing when to apply said concepts, and having the ability to make changes as necessary to solve financial problems. A true course in personal finance is a combination of understanding

basic economic concepts, utilizing mathematical equations, and gaining an understanding of how personal decisions and behaviors can affect one's financial well being. Math and personal finance are two different subject areas. And, just as math should be taught by highly-qualified personnel so should personal finance.

I am an opponent of this bill in that it, as written, simply will not solve the problems that haven't been alleviated by SB72. Personal finance is a personal business issue that encompasses much more than math formulas.

This bill, as with the previous bill dealing with financial literacy, is written so that once again mathematics teachers and perhaps teachers of economics (typically social science teachers) will be responsible for teaching financial literacy. And, this will work to some degree at the K-8 level because mathematics at the K-8 level has always included "the beginnings of financial literacy knowledge."

It is, however, at the high school level where we "are losing kids." And, it is at the 11th and 12th grade levels where a "true" personal finance class should be taught and required for high school graduation. If a personal finance class is taught as it should be taught (not watered down and not made simplistic and just not teaching kids how to solve formulas), only 11th and 12th graders can truly grasp the analytical nature of the subject matter. If taught by qualified personnel and taught correctly, it is a course where higher-level thinking has to be utilized in order to understand and grasp all of the different branches that create in one "financial literacy."

Why does this bill target math and social science when it is painfully obvious from the data collected by KSDE that math teachers don't want to teach this content? It is almost like Kansas legislators and KSDE personnel want to ignore the fact that there are

more than just "academic subject area" teachers in high schools. There are highly-qualified, nationally tested personnel teaching in every Kansas high school who are **HIGHLY QUALIFIED TO TEACH PERSONAL FINANCE**. Instead of asking math teachers to teach more when they are having a difficult time teaching the math content they need to be teaching, why not require personal finance as a graduation requirement and require that highly qualified teachers teach it.

Math and social studies teachers have not taken the coursework at the collegiate level to be highly qualified to teach this subject. Many of them could not answer the following basic concepts of true financial literacy:

- 1) What is the 20/10 rule of credit and how does one apply it in their personal financial lives?
- 2) What is the 25% housing rule?
- 3) What percentage of a home's true value is typically covered through homeowner's insurance?
- 4) What is the difference between common stock and preferred stock?
- 5) How does the Rule of 72 affect one's investments?
- 6) What is the difference between saving and investing?
- 7) Define FICO.
- 8) How many months of income should one have "saved" in case of unemployment or dire financial need? (This is probably a question every Kansan needs to know the answer to.)
- 9) How much life insurance should a young couple where only the husband works have on the life of the wife when the children are 5, 7, and 10?
- 10) Using future/present value tables, how much do you need to put in savings now when your child is two years old in order to have \$25,000 in 16 years if you are earning 3% interest per year?

- 11) What president introduced the Consumer Bill of Rights and how does the Consumer Bill of Rights protect you as a consumer?

These are common personal finance topics (along with many others). This is higher-level thinking that should be introduced to students when they are becoming aware of the need for such knowledge. This is what needs to be taught as far as financial literacy is concerned in our school, and let's face it: it can't be taught in a high school math classroom because the teachers of high school math are having a hard enough time as it is trying to teach math. Personal finance is NOT math; math is a small part of personal finance. Personal finance is its own subject area and it deserves to be a stand alone required course for high school graduation from Kansas public high schools.

As a parent of a high school senior, I observed during my child's freshman, sophomore, and junior years while in Algebra I, Geometry, and Algebra II the amount of financial literacy concepts he learned in those math classes since it was law (SB72, 2003) that they were to be taught in math class. What he had for personal finance was 1) three problems his freshman year to complete on simple interest and 2) four total problems on compound interest (2 his freshman year and 2 his junior year). During the year of geometry, there was no personal finance because math books containing the subject content our Kansas students are tested on for the Kansas assessments do not contain personal finance concepts. I asked him while he was solving his "interest" homework problems if the teacher had talked about when and how a person could utilize the benefits of compound interest and/or simple interest or if the teacher had talked about amortization charts and their importance in lending. His answer was "what are you talking about? No, she just showed us how to use the formulas to solve the problems."

Again, I must emphasize that personal financial literacy includes math concepts, but it is not math. And Kansas students and citizens DESERVE to have qualified teachers who understand the entire concept of personal finance teaching this subject area and they DESERVE to have it taught in the educational process it is going to "do the most good" for the student in the future.

As a former high school teacher, I can tell you that 9th and 10th graders do not understand the need for this knowledge but juniors and seniors do. Seniors especially do because many of them are over 18 and are already in debt because of not understanding the consequences of giving into impulse buying and using the philosophy of "I want it, I don't need it, but I want it and so I should get it." You would be surprised at how many seniors in high school have \$5,000-\$10,000 in consumer debt (typically a car loan), credit cards, and are already in the cycle of forever having consumer debt such as credit card debt and vehicle loans. Many are already working 30-40 hours a week to pay these debts.

Algebra, geometry, and advanced math teachers simply do not have the time to properly teach personal finance concepts. They don't have the time to spend 2-3 weeks on investment topics, 2-3 weeks on consumer laws, 2-3 weeks on banking services, 4-5 weeks on credit and borrowing, 2-3 weeks on insurance and these are just the basic areas of personal finance; in reality, there are many more topics that should be covered in a comprehensive personal finance course. The content must be taught appropriately and in a stand-alone class.

Don't pass a law that isn't going to work. Don't waste the taxpayers' money. If you aren't going to pass a law that is substantial and that has some "meat" to it, just keep SB72 and continue in the same manner as we have been for five years.

As I stated previously, I don't understand why legislators and the KSDE seem to think that personal financial literacy can't be a stand-alone class and that only math or social science teachers are capable of teaching it. Perhaps legislators have been told that business and FACS teachers are "vocational" teachers and they are only training students for jobs. If that is the case, you must understand that is not true.

Perhaps you are not aware that in the 1930s, the "father of business education, Fredrick Nichols, a strong proponent during the 1920s of vocational training in business" determined that business education has two branches:

- 1) Educating **FOR** business which means providing training in order for the student to obtain basic entry-level job skills (which is the area our KSDE Career & Technical Education Department today focuses on)
- and**
- 2) Educating **ABOUT** business which means providing the general public with knowledge of basic economics and personal financial concepts (taken from *Effective Methods of Teaching Business Education, 2008 National Business Education Yearbook* [shown as an exhibit]).

All business teacher education training institutions in this state (FHSU, ESU, and KSU [and hopefully the private institutions also]) require their business education majors to take courses in order to be highly qualified in BOTH of these branches of business education. The graduates of these state university programs have the training to teach personal finance as it should be taught and they WANT to teach personal finance. Math teachers do not want to teach personal finance. That is not their area of interest.

When I graduated from Fort Hays State in 1982, I wanted to teach consumer education/personal finance. And, today, that is still the class that I enjoy teaching the most because I know that it is going to help students understand the importance of looking at opportunity costs and future goals. And I know that if I can get them to understand this concept on a personal level, it will help them in the business world also.

I realize that perhaps legislators are told by KSDE that business educators in our Kansas high schools are only to be teaching #1 above—the vocational part of business education or the teaching FOR business. But that is not true and that is not what most business teachers want. There is a correlation between the two, and business education teachers are trained and are also TESTED through the Business Education PRAXIS II (0100) exam on their knowledge of personal financial literacy. When they pass the Praxis business education exam to get their teaching licenses, they have passed a rigorous set of questions dealing with the concepts of personal finance as well as how to teach these concepts. The Mathematics Praxis exams have absolutely no questions on personal finance on them.

So, isn't it logical to have licensed teachers who have been tested through nationally- and state-recognized content knowledge exams to be teaching the content that these national tests report they are competent to teach? Why would you have non-competent teachers teaching this information? Would you let a business teacher teach a calculus class or just tell the school that calculus concepts can easily be integrated into an accounting course or a business law course? That is what this law does. It is absolutely ludicrous.

If you really want to make a difference and ensure that Kansas high school graduates have personal financial literacy knowledge, make this proposed law have some substance and make it in plain and simple English: **Personal finance is to be taught as a stand-alone class to juniors or seniors, is a requirement for high school graduation in Kansas, and is to be taught by highly-qualified business education or FACS teachers.**

I realize that some would say that students don't need additional requirements for high school graduation because they don't have enough electives as it is. That isn't true. Most high school seniors could graduate with 28-32 credits (7 or 8 classes per year), but if school regulations say they only need 24, they may attend only part-time during their senior year or take dual credit courses (for college and high school credit) or act as a teacher's aide. If they are leaving school early or taking two or three teacher's aide classes, they have the time to take personal finance during their junior and senior years. Emporia high school has required seniors to take consumer education (offered either through business or FACS departments) for many years and their students seem to have plenty of time to take additional electives.

Page 11 of this document provides my suggested changes (gray shading and strikethrough) to SB84. As it is currently written, no changes will occur in Kansas curriculum because math teachers don't want to teach it and if it isn't in their math books, they won't make the effort to teach it. And, do we really want them teaching it when they don't have time to adequately cover their "straight math curriculums"?

In summary, I am a proponent of this bill in that we do need to make personal finance part of our K-12 curriculum, especially 9-12. However, I am an opponent in that as the bill is written, it will change nothing. In order to have effective, positive change, you must consider requiring highly qualified teachers to teach this course and you must require it for high school graduation so all students are exposed the concepts taught in a true financial literacy course. At this time, I would be quite pleased to answer any questions or respond to comments that you might have.



Senate Education
Senator Schodorf, Chair

S. B. 84 – Financial Literacy

*Submitted by Diane Gjerstad
Wichita Public Schools*

February 9, 2009

Madame Chair, members of the Committee:

Senate Bill 83 adds specificity to current law of what the legislature expects the State Board of Education to require for students to learn in the area of personal and financial literacy.

Madame Chair, if the legislature is going to require all students be tested on specific areas of personal and financial literacy, then we would ask the Colleges of Education be partners by including this academic area within new teacher curriculum and embedded in advanced level coursework. If the policy of this state is to expect our students to better understand the issues and importance of finances, then it is reasonable for the teacher preparation programs to include financial literacy.

Finally I would also take the opportunity to discuss the importance of funding Professional Development for current teachers. This year only 10% of staff development costs were funded by the formula and the Governor's budget recommends zero funding for FY 2010. This trend of underfunding or not funding staff training for schools is simply not consistent with legislation, such as S.B. 84, which require teachers to teach a subject matter they have little or no background. If the legislature wants our students to learn, first our teachers need to learn the subject matter.

Thank you, Madame Chair, for considering our issues on this subject.

*Senate Education
2-9-09
Attachment 9*

Approved: February 25, 2009

Date

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on February 16, 2009, in Room 545-N of the Capitol.

All members were present except:
Senator Anthony Hensley- excused

Committee staff present:
Theresa Kiernan, Office of the Revisor of Statutes
Matt Sterling, Office of the Revisor of Statutes
Martha Dorsey, Kansas Legislative Research Department
Sharon Wenger, Kansas Legislative Research Department
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the committee:
Dennis McKinney, State Treasurer
April Holman, Kansas Action for Children
Jackie Freed, Kansas Partners in Asset Development
Don Jordan, Secretary, Department of Social & Rehabilitation Services (written only)
Senator Richard Kelsey
Mark Desetti, KNEA

Others attending:
See attached list.

SB 84 - School districts; personal financial literacy; statewide assessments

Theresa Kiernan, Office of the Revisor of Statutes, presented the revised bill which included recommendations made by Senator Abrams. These recommendations included striking all of lines 19 through 38 which included the listing of components to be covered in the program. Also included was striking "objectives" in section 6 and inserting "state curriculum". School districts would also be encouraged to include family and consumer science, accounting or other appropriate courses when selecting textbooks. The section relating to including questions relating to personal financial literacy in the statewide assessments would remain.

Committee discussion included concern regarding adding additional requirements and expense to the school districts when selecting textbooks in this economic climate. Senator Owens expressed concern with adding testing on financial literacy to the state assessment testing. Senator Abrams stated that this was already being taught on the state assessment tests but this was an attempt to get the law up to what is already occurring; an attempt to create state curriculum standards as are set out for math, science, etc. Discussion was also held regarding the time frame for implementation.

Senator Steineger moved to add the balloon payments, along with the suggestion that implementation be delayed a year or two, to SB 84. The motion was seconded by Senator Abrams. Motion carried on a voice vote.

Senator Abrams moved to recommend SB 84 favorable for passage as amended. The motion was seconded by Senator Steineger. Motion failed with Senators Abrams, Schodorf and Steineger voting yes; Senators Marshall, Huelskamp, Umbarger, and Owens voting no; Senator Teichman abstaining.

Hearing on SB 225 - Low-income family postsecondary savings accounts incentive program

Theresa Kiernan, Office of the Revisor of Statutes, presented a summary of SB 225. The bill amends law concerning the low-income family postsecondary savings accounts incentive program. A dollar-for-dollar match for moneys put in by qualifying low-income taxpayers, not to exceed \$600 per year, is provided. To qualify, income cannot exceed more than 200% of the federal poverty level for the tax year prior to the year in which the application is submitted. Number of approved qualifications may not exceed 300 per congressional district. If all applications are not filled, there is a provision for additional applicants not to exceed a program total of 1,200 per year. The program is administered by the State Treasurer's office.

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 16, 2009, in Room 545-N of the Capitol.

Dennis McKinney, State Treasurer ([Attachment 1](#)), provided testimony in favor of continuing the Kansas Investments Developing Scholars Matching Grant Program created in 2006 as a three-year pilot program, on a permanent basis. April Hoiman, Kansas Action for Children ([Attachment 2](#)), Jackie Freed, Kansas Partners in Asset Development ([Attachment 3](#)), Don Jordan, Secretary, Department of Social & Rehabilitation Services ([Attachment 4](#)) (written only), and Reginald L. Robinson, President and CEO, Kansas Board of Regents, ([Attachment 5](#)) (written only) all provided support for continuation of the program.

There were no other conferees to appear before the Committee.

The hearing on **SB 225** was closed.

Hearing on **SB 209 - Teachers; nontraditional licensure**

Senator Richard Kelsey, ([Attachment 6](#)), provided testimony regarding **SB 209**. This legislation would provide for the "Nontraditional teacher licensure program". His testimony included the story of his daughter who now lives in Arkansas. Although she already had a college degree she did not hold a teaching certificate. Under a program available in that state she was able to obtain one without attending school full time for a year or more. Discussion included that of Senator Steineger and others on the committee who pointed out that similar programs were already available in the state; specifically mentioned were the "You Can Teach" program through the University of Kansas, programs through Ft. Hays, Pittsburg State, Wichita State as well as on-line programs through Emporia State University.

Mark Desetti, KNEA ([Attachment 7](#)), provided testimony in opposition to the proposed legislation. His argument was the legislation is completely unnecessary as it allows the state board of education to do what they already have authority to do, and are doing. He also took exception to lines 23-27 as it appeared to give grants to institutions rather than to the candidates who he felt should be awarded available grants.

Chair Schodorf stated a review of alternative teacher certification programs would be held after "turn around".

The next meeting is scheduled for February 17, 2009.

The meeting was adjourned at 2:25 p.m.

Approved: February 25, 2009
Date

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on February 18, 2009, in Room 545-N of the Capitol.

All members were present except:
Senator Bob Marshall- absent
Senator Dwayne Umbarger- absent

Committee staff present:
Theresa Kiernan, Office of the Revisor of Statutes
Matt Sterling, Office of the Revisor of Statutes
Sharon Wenger, Kansas Legislative Research Department
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the committee:
Jim Modig, Director, Design and Construction, Kansas University

Others attending:
See attached list.

Approval of Minutes

Senator Abrams moved to approve the minutes of February 9, 2009; February 10, 2009; February 11, 2009; and February 12, 2009 as written. The motion was seconded by Senator Owens. Motion carried on a voice vote.

2/18/09

SB 175 - School districts; transfer of moneys to community foundations

Theresa Kiernan, Office of the Revisor of Statutes, provided a short review of the bill. This legislation would allow school districts to transfer moneys they received from gifts or donations that are not immediately needed for the purpose for which they were donated to a community foundation. The foundation would be required to keep the money in a restricted fund and would remain subject to the restrictions made by the original donor. Any distribution of the fund would have to be made for the benefit of the school district or for a specific purpose as agreed to by the original donor or a successor of the donor and agreed to by the school district. She also stated on line 35 the word "donee" should be "donor". A short discussion was held regarding qualifying community foundations and restrictions on investments.

Senator Vratil moved to amend SB 175 on line 35 by striking the word "donee" and inserting the word "donor". The motion was seconded by Senator Owens. Motion carried on a voice vote.

Senator Vratil moved to recommend SB 175 favorable for passage as amended. The motion was seconded by Senator Owens. Motion carried on a voice vote.

SB 225 - Low-income family postsecondary savings accounts incentive program

Senator Abrams presented an amendment which stated that even though no money may be appropriated for the funding of this program this year which will end if not re-authorized, the program will continue.

Senator Abrams moved to amend SB 225 by inserting the amendment presented. The motion was seconded by Senator Teichman. Motion carried on a voice vote.

Discussion followed regarding subsection (I) which requires the treasurer shall prepare and submit to the governor and legislature an annual report on the program. He feels no one reads the annual reports and thousands of dollars are spent on annual reports for no good purpose.

Senator Vratil moved to amend SB 225 by deleting subsection (I). The motion was seconded by Senator Steineger. Motion carried on a voice vote.

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 18, 2009, in Room 545-N of the Capitol.

Theresa Kiernan, Office of the Revisor of Statutes, brought to the attention of the committee page 3, line 18 which refers to publication in the Kansas register. She stated that since the program would not be funded, the committee should consider amending it to read "publication in the statute book"

Senator Vratil moved to amend SB 225 on page 3, line 18 to read "publication in the Statute book". The motion was seconded by Senator Owens. Motion carried on a voice vote.

Senator Teichman moved to recommend SB 225 favorable for passage as amended. The motion was seconded by Senator Vratil. Motion carried on a voice vote.

SB 9 - State educational institutions: capital improvements totally financed with non-state moneys

Senator Schodorf presented a brief review of the provisions of **SB 9**, which is the design-bid-build of projects with non-state moneys at universities. All interested parties, including the Associated General Contractors, Kansas University, architects and the Department of Administration would feel comfortable with. Jim Modig, Director Design and Construction, Kansas University, (Attachment 1), presented an overview of the bill as agreed to by all interested parties.

Senator Hensley stated he felt the bill should have been referred to the Joint Committee on Building Construction. He felt the purpose of the Joint Committee on Building Construction was to handle bills like this which dealt with capital improvements as he stated **SB 9** does. He feels **SB 9** does not address education policy, just capital improvements. Senator Vratil stated the Joint Committee on Building Construction does not have authority to recommend bills to the Senate. Senator Hensley stated in that case it should have been referred to the Senate Ways and Means Committee.

Senator Teichman moved to amend SB 9 as presented, including technical, and recommend it favorable for passage. The motion was seconded by Senator Vratil. Motion carried on a voice vote.

SB 84 - School districts: personal financial literacy; statewide assessments

Senator Vratil next introduced discussion of **SB 84** which had been acted on previously by the committee. He understood there were concerns over budget cuts versus setting up a new program on personal financial literacy in schools by committee members.

Senator Teichman moved to bring SB 84 for discussion and final action. The motion was seconded by Senator Owens. Motion carried on a voice vote.

Additional discussion among committee members included comments regarding this bill being a mandate on schools. Senator Abrams stated schools are already teaching it but it is important to develop state curriculum standards. Senator Vratil stated this bill contained no mandates on school districts, if any mandates existed they were on school districts.

Senator Vratil moved to amend SB 84 on page 2, lines 16 and 17 by striking the words "its publication in the statute book" and inserting the words "after July 1, 2012. Motion was seconded by Senator Teichman. Motion carried on a voice vote.

Senator Vratil moved to recommend SB 84 favorable for passage as amended. The motion was seconded by Senator Teichman. Motion carried on a voice vote.

The next meeting is scheduled for February 25, 2009.

The meeting was adjourned at 2:25 p.m.

Approved: 3.18.09

Date

MINUTES OF THE HOUSE EDUCATION COMMITTEE

The meeting was called to order by Chairman Clay Aurand at 9:00 a.m. on March 4, 2009, in Room 711 of the Docking State Office Building.

All members were present.

Committee staff present:

Sharon Wenger, Kansas Legislative Research Department
Reagan Cussimano, Kansas Legislative Research Department
Theresa Kiernan, Office of the Revisor of Statutes
Dale Dennis, Kansas State Department of Education
Janet Henning, Committee Assistant

Conferees appearing before the Committee:

Senator Jean Schodorf
Senator Steve Abrams
Representative Peggy Mast
Representative Melody Miller
Jim Graham, President, Kansas Council on Economic Education
April Holman, Kansas Action for Children
Michelle Kaberline, Financial Literacy Coordinator, Kansas State Treasurer's Office
Senator Olatha Faust-Goudeau (written testimony)
Haley DeVee, Kansas Credit Union Association (written testimony)
Luke Bell, Kansas Association of Realtors (written testimony)
Robert E. Mackey, Executive Director, Housing and Credit Counseling (written testimony)
Mark Desetti, representing Kansas National Education Association Kansas Association of School Boards
Carrie Greenwood, Kansas Youth Empowerment Academy
Christian Roberson, Kansas Youth Empowerment Academy
Andrew Crane, Kansas Youth Empowerment Academy
Thad Smith, Kansas Youth Empowerment Academy
Anne Marie Hughey, SKH Resource Center
Julia Fonseca, Executive Director, Kansas Youth Empowerment Academy

Chairman Aurand told Committee members for the purpose of chairing the House Education Committee on March 4, 2009, he would appoint Representative Geraldine Faharty as the Chairperson.

SB 84 - School districts; personal financial literacy; statewide assessments

Acting Chairperson Faharty then opened the hearing on **SB 84**.

Dale Dennis, Deputy Commissioner, Kansas State Department of Education, provided Committee members with handout information concerning personal financial literacy including workshops and examples where personal financial literacy is addressed in the state standards for mathematics and history-government. (Attachment 1)

Senator Jean Schodorf spoke to Committee members as a proponent of **SB 84**. Senator Schodorf told Committee members that **SB 84** would require that curriculum standards be implemented and appropriate questions be placed in the assessment. This would insure that all students would receive some kind of financial literacy instruction and in today's world, our young people need to learn about credit, interest, savings, payments, etc. and how to be responsible citizens. (Attachment 2)

Senator Steve Abrams spoke to Committee members as a proponent of **SB 84**. Senator Abrams told Committee members there are two points that are crucial:

- The words "State Curriculum Standards" have a definite meaning to the members of the State Board of Education. State Curriculum Standards basically give the entire scope of what should be understood by someone who has taken that particular class. Establishing State Curriculum Standards for Personal Financial Literacy would not be an impossible, difficult or expensive task.
- Create the areas where Personal Financial Literacy may be taught. Most people might think embedding it in a math class is a natural, but some schools may want to embed parts of the Personal Financial Literacy in other classes such as Family and Consumer Science or others.

(Attachment 3)

CONTINUATION SHEET

Minutes of the House Education Committee at 9:00 a.m. on March 4, 2009, in Room 711 of the Docking State Office Building.

Representative Peggy Mast spoke to Committee members as a proponent of SB 84. Representative Mast told Committee members that it is extremely important to teach young people the dangers associated with too much debt and how easy it is to get into financial trouble by accepting too much credit. (Attachment 4)

Representative Melody Miller spoke to Committee members as a proponent of SB 84. Representative Miller told Committee members that there has never been a more crucial time to teach all youth the importance of financial education when looking at our current economic challenges. Today, most young people in high school do not have the basic knowledge to make adequate decisions concerning their economic affairs. The areas where students are having the most challenges are in financial planning and the simple knowledge of a budget. SB 84 moves the state closer to assuring all students that graduate from accredited programs in Kansas will be financially literate. (Attachment 5)

Jim Graham, President of Kansas Council on Economic Education, spoke to Committee members as a proponent of SB 84. Mr. Graham stated their group believed that SB 84 is a definite improvement from the existing statute since it requires that financial literacy questions be included in the state's assessment tests. (Attachment 6)

April Holman, Director of Economic Policy, Kansas Action for Children (KAC), spoke to Committee members as a proponent of SB 84. Ms. Holman told Committee members that one of the most important ways families can be helped is through public policies that encourage the ownership of assets. She stated that for several years, KAC has worked on policies to promote asset development in Kansas and would consider personal financial literacy to be a vital part of asset development.

Ms. Holman also told Committee members that the additional direction provided by SB 84 will strengthen the state personal financial education curriculum and the inclusion of questions on personal financial literacy on state assessments will ensure that the curriculum is put in place across the state. (Attachment 7)

Michelle Kaberline, Financial Literacy Coordinator, State Treasurer's Office, spoke to Committee members as a proponent of SB 84. Ms. Kaberline told Committee members that now is a critical time for us to address financial literacy in a meaningful way. With our economy down and more and more families finding themselves in a vulnerable financial position, now is the time to educate them on the importance of being good money managers to save and invest in higher education. (Attachment 8)

Written testimony was received from Senator Oletha Faust-Goudeau as a proponent of SB 84. (Attachment 9)

Written testimony was received from Haley DeVee, Director of State Legislative and Public Affairs, Kansas Credit Union Association, as a proponent of SB 84. (Attachment 10)

Written testimony was received from Luke Bell, Vice-President of Governmental Affairs, Kansas Association of Realtors, as a proponent of SB 84. (Attachment 11)

Written testimony was received from Robert Mackey, Executive Director, Housing and Credit Counseling, Inc., as a proponent of SB 84. (Attachment 12)

A question and answer session followed the presentations.

Mark Desetti, representing Kansas National Education Association and Kansas Association of School Boards, spoke to Committee members in opposition of SB 84. Mr. Desetti told Committee members that the two organizations are in opposition of this bill not because they are opposed to financial literacy or the goal of the sponsors but because they do not believe this level of specificity is the job of the legislature. He further stated that the "peanut" of the bill is in subsection (e), lines 15-17, that the legislature mandates putting questions on financial literacy into state assessments. When this happens, these questions become part of meeting AYP and a school will de-emphasize some other portion of the curriculum in order to ensure that all students learn these particular standards. Mr. Desetti also stated the bill represents a change in the state assessments in the years just prior to 2014 when 100% of students must demonstrate proficiency in both reading and mathematics. He stated that at a time when budgets are being cut and then frozen, passing on the cost of teacher training and materials acquisition for a new mandate is inappropriate. (Attachment 13)

A question and answer session followed the presentation.

Chairperson Flaherty then closed the hearing on SB 84.

CONTINUATION SHEET

Minutes of the House Education Committee at 9:00 a.m. on March 4, 2009, in Room 711 of the Docking State Office Building.

SB 162 - Disability history and awareness.

Chairperson Flaherty opened the hearing on **SB 162**.

Carrie Greenwood, Program Coordinator, Kansas Youth Empowerment Academy (KYEA), spoke to Committee members as a proponent of **SB 162**. Ms. Greenwood told Committee members there are currently eleven states that have passed, or are in the process of creating, a bill similar to **SB 162**. The bills have been passed because of the passion and dedication of the youth who advocated for them. She stated that learning about the history and culture of the disability community are topics which are not currently addressed in history classes. The leaders are not mentioned and the treatment of long ago is not talked about. The disability rights movement is non-existent in current history classes. Ms. Greenwood told Committee members that in three years time, the KYEA has been able to educate over 1720 students in 25 schools. They have spoken about the very things this bill advocates for: disability awareness, disability history, and acceptance of differences. It is a plan for a better, more accepting society. ([Attachment 14](#))

Christian Roberson, a student from Wichita Heights High School, spoke to Committee members as a proponent of **SB 162**. Mr. Roberson told Committee members he was testifying to ask legislators to provide recognition regarding disability history and awareness through an annual proclamation and also provide resources for instruction and activities at all levels of school including colleges and universities. He told Committee members that if other people knew about the struggles of having a disability, starting with the elementary level, there would be less bullying and more self-confidence in all people, with or without a disability. ([Attachment 15](#))

Andrew Crane, a student from Wichita, spoke to Committee members as a proponent of **SB 162**. Mr. Crane told Committee members that the bill would help students who do not have disabilities understand the struggles that students with disabilities go through. ([Attachment 16](#))

Ihad Smith, an alumni from Kansas Youth Leadership Forum of 2007, spoke to Committee members as a proponent of **SB 162**. Mr. Smith told Committee members that the bill would provide information for those with disabilities and allow them the chance to learn the meaning of disability pride, the chance to claim their identity and the chance to express themselves freely. ([Attachment 17](#))

Anne-Marie Hughey, Legislative and Policy Advocate for SKH Resource Center and Executive Committee member, Kansas Youth Empowerment Academy (KYEA), spoke to Committee members as a proponent of **SB 162**. Ms. Hughey told Committee members that once disability history and awareness is taught in the school systems, it will have the same benefits that occurred when students began learning about the civil rights movement, its leaders, and information on some of the most successful and innovative Americans. She stated it is the same with young people with disabilities. Once they are given the information that many people with disabilities have come before them and achieved great things, they too may begin to believe they can do anything they put their mind to. ([Attachment 18](#))

Written testimony was received from Julia Fonseca, Executive Director, Kansas Youth Empowerment Academy, as a proponent of **SB 162**. ([Attachment 19](#))

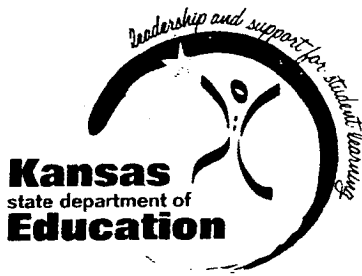
A question and answer session followed the presentations.

Mark Desetti, representing Kansas National Education Association and Kansas Association of School Boards, spoke to Committee members in opposition of **SB 162**. Mr. Desetti stated the groups object to subsection (a) of **SB 162**. He stated that while the intent of the bill and the requirements under subsections (b) through (d) are all worthy and certainly possible, the mandate in subsection (a) is another issue entirely. He also stated even though the fiscal note is only \$3,000, this is the cost to the state but does not reflect the cost to the local school districts. He urged the Committee to, at the very least, delete subsection (a) from **SB 162**. ([Attachment 20](#))

A question and answer session followed the presentation.

Chairperson Flaherty then closed the hearing on **SB 162**.

The meeting was adjourned at 10:40 a.m. The next meeting is scheduled for March 5, 2009.



Division of Fiscal & Administrative Services

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March 4, 2009

TO: House Education Committee

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Senate Bill 84 -- Personal Financial Literacy

Attached you will find information concerning personal financial literacy including workshops and examples where personal financial literacy is addressed in the state standards for mathematics and history/government.

The indicator marked with a solid delta (triangle) denotes those indicators that are part of the state assessments. Additionally, the indicators marked with a dollar sign (\$) address personal financial literacy.

We hope this information will be of assistance to you.

h.fn-test:Test--84

House Education Committee
Date 3-11-09
Attachment # 1

PERSONAL FINANCIAL LITERACY

Senate Bill 74, enacted by the Kansas Legislature in 2003, stated, "... the state board of education shall authorize and assist in the implementation of programs in teaching personal financial literacy."

Assessed content standards of mathematics and history/government identify those standards specifically related to personal financial literacy with the designation of a dollar (\$) sign.

The Kansas State Department of Education's History and Government; Economics and Geography website has a listing of resources for teaching personal financial literacy. See <http://www.ksde.org/Default.aspx?tabid=1715>

The Kansas State Department of Education has partnered with the Kansas Council on Economic Education (KCEE) to provide and promote professional development for educators in the area of teaching personal financial literacy. KCEE's website <http://www.kcee.wichita.edu/k12.htm>

Subject areas in which personal financial literacy is most often taught includes:

- Mathematics
- Family & consumer science
- Social studies (including world history and American history)
- Career & life planning
- Life skills
- Business
- Economics

The first Kansas Summit on Economic and Financial Literacy was held in June 2008 in Topeka.

The Family and Consumer Science standards identify those standards specifically related to personal financial literacy with the designation of a dollar (\$) sign.

Financial Foundations for Kansas Kids was released in 2004 for students and teachers of K-8. This standards-based comprehensive interactive courseware with lessons for students is currently

being used and distributed in Kansas schools. As a result of completing each lesson, students, within implementing schools, receive the "Governor's Fiscal Fitness Award." The program is available on Kan-Ed's Empowered Desktop, and currently 325 schools are participating.

The KCEE and the six University Economic Education Centers were able to impact 1,067 educators, including pre-service teachers, with direct programs for staff-development in 2008.

These programs included:

- The Stock Market Game
- LifeSmarts for Middle and High School
- Financial Fitness for Kids
- Sport & Economics Institutes

July 1-2, 2009: Virtual Conference on Economic Education and Financial Literacy: As a result of Kansas being awarded a \$50,000 *Excellence in Economic Education* ("Triple E") grant, a virtual conference on economic and financial literacy is scheduled for July 2009. The event is sponsored by KSDE, the KCEE and the Economic Education Centers of the state universities. Speakers will present instructional strategies and curricular materials for an audience of K-12 educators and pre-service teachers. This conference will use distance learning technology to reach remote audiences. Topics will include financial literacy skills within each of the Career Clusters.

September 16-17, 2009: Economic Education and Financial Literacy Conference: KSDE, in partnership with Housing and Credit Counseling (HCCI), the State Banking Commissioner, the State Treasurer's Office, and other agencies, is sponsoring this statewide staff development conference.

April 2009: KCEE's Statewide "Personal Finance Challenge" for High Schools Students: Qualifying high school teams will be invited to participate in a statewide competition on mastery of economic and financial literacy knowledge and skills. This event is being hosted by Kansas State University.

Economics Standard: The student uses a working knowledge and understanding of major economic concepts, issues, and systems, applying decision-making skills as a consumer, producer, saver, investor, and citizen of Kansas and the United States living in an interdependent world.

Benchmark 5: The student makes effective decisions as a consumer, producer, saver, investor, and citizen.

Fifth Grade Knowledge and/or Application Indicators	Fifth Grade Instructional Suggestions
The student: 1. ▲ (A) - (\$) determines the costs and benefits of a spending, saving, or borrowing decision. 2. (K) - (\$) recognizes that supply of and demand for workers in various careers affect income.	• Make a chart and list the benefits (pros) and costs (cons) of a spending decision. (1) • Choose a career to research. Find the number of people currently in the occupation and the number of people needed now and in the future. Predict how the supply and demand of workers affects salaries: nursing, technology careers, construction. (2)
Teacher Notes: <i>Benefit</i> - something that satisfies one's wants. <i>Borrowing</i> - promising to repay a given amount of money, often with added interest. <i>Cost</i> - something that is given up to satisfy your wants. <i>Demand</i> - the number of consumers willing and able to purchase a good or service at a given price. <i>Income</i> - financial gain received as wages/salaries, rent, interest, and/or profit. <i>Spending</i> - the use of money to buy goods and services. <i>Supply</i> - the quantity of resources, goods, or services that sellers offer at various prices at a particular time. <i>Technology</i> - science applied to achieve practical purposes.	

Standard 1: Number and Computation

NINTH AND TENTH GRADES

Number and Computation – The student uses numerical and computational concepts and procedures in a variety of situations.

Benchmark 2: Number Systems and Their Properties – The student demonstrates an understanding of the real number system; recognizes, applies, and explains their properties, and extends these properties to algebraic expressions.

Ninth and Tenth Grades Knowledge Base Indicators	Ninth and Tenth Grades Application Indicators
The student... - explains and illustrates the relationship between the subsets of the real number system (natural (counting) numbers, whole numbers, integers, rational numbers, irrational numbers) using mathematical models (2.4.K1a), e.g., number lines or Venn diagrams. - identifies all the subsets of the real number system (natural (counting) numbers, whole numbers, integers, rational numbers, irrational numbers) to which a given number belongs (2.4.K1m). - names, uses, and describes these properties with the real number system and demonstrates their meaning including the use of concrete objects (2.4.K1a) (\$): - commutative ($a + b = b + a$ and $ab = ba$), associative [$a + (b + c) = (a + b) + c$ and $a(bc) = (ab)c$], distributive [$a(b + c) = ab + ac$], and substitution properties (if $a = 2$, then $3a = 3 \times 2 = 6$); - identity properties for addition and multiplication (additive identity: $a + 0 = a$, multiplicative identity: $a \cdot 1 = a$, additive inverse: $5 + -5 = 0$, multiplicative inverse: $8 \times 1/8 = 1$); - symmetric property of equality (if $a = b$, then $b = a$); - addition and multiplication properties of equality (if $a = b$, then $a + c = b + c$ and if $a = b$, then $ac = bc$) and inequalities (if $a > b$, then $a + c > b + c$ and if $a > b$, and $c > 0$ then $ac > bc$); - zero product property (if $ab = 0$, then $a = 0$ and/or $b = 0$). - uses and describes these properties with the real number system (2.4.K1a) (\$): - transitive property (if $a = b$ and $b = c$, then $a = c$), - reflexive property ($a = a$).	The student... - generates and/or solves real-world problems with real numbers using the concepts of these properties to explain reasoning (2.4.A1a) (\$): - commutative, associative, distributive, and substitution properties, e.g., the chorus is sponsoring a trip to an amusement park. They need to purchase 15 adult tickets at \$6 each and 15 student tickets at \$4 each. How much money will the chorus need for tickets? Solve this problem two ways. - identity and inverse properties of addition and multiplication, e.g., the purchase price (P) of a series EE Savings Bond is found by the formula $\frac{1}{2}F = P$ where F is the face value of the bond. Use the formula to find the face value of a savings bond purchased for \$500. - symmetric property of equality, e.g., Sam took a \$15 check to the bank and received a \$10 bill and a \$5 bill. Later Sam took a \$10 bill and a \$5 bill to the bank and received a check for \$15. \$ addition and multiplication properties of equality, e.g., the total price for the purchase of three shirts in \$62.54 including tax. If the tax is \$3.89, what is the cost of one shirt, if all shirts cost the same? - addition and multiplication properties of equality, e.g., the total price for the purchase of three shirts is \$62.54 including tax. If the tax is \$3.89, what is the cost of one shirt? $T = 3s + t$ $\\$62.54 = 3s + \\$3.89 - \\$3.89$ $\\$62.54 - \\$3.89 = 3s$ $\\$58.65 = 3s$

FAX 785 368 6365

ASSISTANT MANAGER - LIAISON

House Education Committee
Date 3-4-09
Attachment # 2

STATE OF KANSAS



SENATE CHAMBER

DR STEVE E ABRAMS

LEGISLATIVE COUNSEL
KANSAS CITY, KANSAS 64108

LEGISLATIVE COUNSEL
KANSAS CITY, KANSAS 64108
OFFICE OF THE ATTORNEY GENERAL
KANSAS CITY, KANSAS 64108

March 4, 2009

Honored Chair and Committee members,

I thank you for this opportunity to testify in support of SB 84, the Personal Financial Literacy Bill.

No one doubts that there is a problem with financial literacy, in all aspects of our life. At the personal level, the State level, and for sure at the Federal level.

Further, no one doubts that it would be difficult, if not impossible, to inject a requirement for a specific class on Personal Financial Literacy. Something else would have to go.

Personal Financial Literacy was first deemed a priority in the 2004 session.

It mandated that Personal Financial Literacy be embedded in certain math classes in schools across Kansas.

It was done, but still, it leaves a lot to be desired.

I think this bill will help by amending that law.

There are two prime points that are crucial. First, the words "State Curriculum Standards" have a definite meaning to the members of the State Board of Education. State Curriculum Standards basically give the entire scope of what should be understood by someone who has taken that particular class. The State Board has developed standards for not only Math, Science and Language Arts, but also for Health, Phys Ed, Dance and others. Establishing State Curriculum Standards for Personal Financial Literacy would not be an impossible, difficult or expensive task. In so doing, questions for the State Assessment that are embedded in the various academic areas would be formulated directly from the standards.

The Second point is to create the areas where Personal Financial Literacy may be taught. Most people might think that embedding it in a math class is a natural, and so it may be. But some schools may want to embed parts of the Personal Financial Literacy in other classes such as Family and Consumer Science or others.

I ask that you report SB 84 favorable for adoption.

Sincerely,

Steve E. Abrams

House Education Committee

Date 3-4-09

Attachment # 2

STATE OF KANSAS

PEGGY MAST
REPRESENTATIVE DISTRICT 11
1000 ROAD 11
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620.343.3000
CAPITOL BLDG
TOPEKA, KANSAS 66601
THE CHAIR

COMMITTEE ASSIGNMENTS
CHAIR, EDUCATION, HEALTH & HUMAN SERVICES
MEMBER, APPROPRIATIONS
MEMBER, SENATE

HOUSE OF
REPRESENTATIVES
ADJUTANT MAJOR TO THE CLERK

SENATE COMMITTEE TESTIMONY SB 84

I want to thank this committee for allowing me to speak on behalf of SB 84 today. Last year an Emporia State student spoke to me of the importance of teaching young people financial literacy. He gave me a copy of a paper he had written that explained how inadequate the current curriculum is in addressing the many challenges facing our young adults as they walk out of the home environment and onto the college campus.

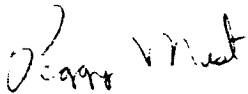
The need for our youth to understand the dangers associated with too much debt and how easy it is to get into financial trouble by accepting too much credit is very evident in our society. Even our own state government has set a poor example for our youth to follow by issuing bonds that have indentured our children and perhaps even our grandchildren.

I have often heard comments about the inability of our youth to count back change or understand the importance of fiscal responsibility. This bill will change that and give our youth a greater chance of surviving. Upon entering the college environment, they will be given lots of opportunities to have credit cards, but they need to know ahead of time about the interest rates and how quickly debt can accrue.

I ask you to support SB84 and I will gladly stand for questions, but need to hurry back to Appropriations Committee as soon as possible.

Thank you once again for hearing this important piece of legislation.

Sincerely,



Peggy Mast

House Education Committee
Date 3-4-09
Attachment # 4

STATE OF KANSAS

MELODY C. MILLER
REPRESENTATIVE, EIGHTY-NINTH DISTRICT

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LEGISLATURE

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
FEDERAL AND STATE AFFAIRS
EDUCATION, REVENUE, AND
RELATIONS
COMMITTEE

FINANCIAL LITERACY

In 2003, the Kansas Legislature passed a law that required the State Board of Education to develop guidelines for lesson plans on financial literacy and to help school districts start programs. We have Senator Jean Schodorf and former State Board of Education member Carol Rupe to thank for laying the building blocks for a strong financial literacy program across the state. However, for Kansas students to become truly financially literate, we need all districts following through on the initial intent of the law. According to a study that was done in 2003 by CUNA approximately 7% of districts are consistently providing financial literacy education. Senate Bill 84 is a natural next step for the State of Kansas to take in our quest to continue strengthening the current statute. There has never been a more crucial time to teach all youth the importance of financial education when looking at our current economic challenges. In fact, lack of consistency in teaching, as well as, agreed upon outcomes for our students across the state's school districts, has resulted in our students being less prepared for their economic future. Today most young people in high school do not have the basic knowledge to make adequate decisions concerning their economic affairs. The areas where students are having the most challenges are in financial planning and the simple knowledge of a budget. Senate Bill 84 moves us closer to assuring all students that graduate from accredited programs in Kansas will be financially literate.

Therefore, I am in support of SB 84.

Thank you.

House Education Committee
Date 3-4-09
Attachment # 5

Testimony of Jim Graham, President
Kansas Council on Economic Education

The Kansas Council on Economic Education (KCEE) strongly encourages the passage of SB84. In today's economic environment, financial and economic literacy is of vital importance. The KCEE is a not-for-profit organization with the mission of insuring that our youth in grades K-12 are literate in personal finance and economics. Although the KCEE is a separate legal entity, it is affiliated with all of our six state universities and is based in the W. Frank Barton School of Business at WSU. We invite you to visit our Web site at www.kcee-wichita.edu.

We believe that SB84 is a definite improvement from the existing statute since it requires that financial literacy questions be included in the state's assessment tests. While we realize that additional strengthening of the legislation might not be possible at this time, the KCEE would prefer to see more economics included. Personal finance is a part of microeconomics. We would like to see the inclusion of other economics topics. In our complex and troubled economic environment, people without basic knowledge of economics contribute to the problems. Although we feel that personal finance and economics concepts can and should be incorporated into other subject areas in grades K-12 (e.g., math, social studies, and family and consumer sciences), we believe that a mandated course should be included at the high school level. If it is possible to make the legislation effective prior to July 1, 2012 as stated in SB84, we would prefer it.

If the proposed legislation is adopted, the KCEE and its affiliated Centers for Economic Education on the universities' campuses look forward to working with the Kansas State Board of Education and the Kansas State Department of Education to implement it. We can provide all of the curriculum materials that are needed to teach personal finance and economics. In addition, we can provide the required teacher training. Please call on us. The number for my direct telephone line is (316) 978-5165. My e-mail address is Jim.Graham@wichita.edu. Information about our affiliated Centers for Economic Education at the universities is available through links on our Web site.

House Education Committee

Date 3-4-09

Attachment # 6

FISCAL FOCUS

Budget and Tax Policy in Perspective



April Holman, Director of Economic Policy
Kansas Action for Children
House Education Committee
Legislative Testimony - SB 84
March 4, 2009

Good morning, Chairman Aurand and members of the Committee. On behalf of Kansas Action for Children (KAC) I would like to thank you for this opportunity to testify in favor of SB 84.

Kansas Action for Children is a not-for-profit child advocacy organization founded in 1979. For more than 30 years, KAC has worked with lawmakers on policy solutions that improve the lives of Kansas children and their families.

One of the most important ways that we can help families is through public policies that encourage the ownership of assets. Whether the assets are in the form of college savings, a retirement nest-egg, or a down-payment on a home, the development of assets is key to providing financial stability and the creation of a personal safety net.

For several years KAC has worked on policies to promote asset development in Kansas. We consider personal financial literacy to be a vital part of asset development. In order to make sound decisions about saving, investing and money management, people need an understanding of financial products and how they work. If we can provide this insight to young people before they are faced with far-reaching financial decisions, not only will it help the individuals, but it will also help the state economy to avoid turmoil such as that experienced as a result of the current national mortgage crisis.

As a part of a larger effort to promote asset development in Kansas, Kansas Action for Children and the Kansas Partners for Asset Development (KPAD) convened a series of community meetings across the state last fall. The topic of personal financial literacy and the need to establish an initiative that provides access to comprehensive financial education for children and adults was a common theme at each of the meetings. It became clear to us that, while some Kansas school districts are doing a good job of providing financial education, the opportunities for students across the state vary greatly from one school district to the next.

The additional direction provided by Senate Bill 84 will strengthen the state personal financial education curriculum and the inclusion of questions on personal financial literacy on state assessments will ensure that the curriculum is put in place across the state. This will help individual Kansas students in the short term, and it will benefit the Kansas economy in the long term. For these reasons, we urge your support of Senate Bill 84.



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STATE OF KANSAS
Dennis McKinney
TREASURER

PHONE: 785-296-3171
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House Education Committee
Representative Clay Aurand, Chair
March 4, 2009

Testimony by Michelle Kaberline, Financial Literacy Coordinator at
State Treasurer Dennis McKinney's Office

Good afternoon Chairman. My name is Michelle Kaberline with the State Treasurer's Office. I coordinate financial education programs and events across the state to educate Kansans of all ages about managing their personal finances. With me today is State Treasurer Dennis McKinney. Treasurer McKinney is aggressively continuing the financial literacy outreach programs at the State Treasurer's Office.

Financial literacy is a national priority. The President's Advisory Council on Financial literacy approved a report on January 6, 2009 that provides recommendations to improve financial literacy of all Americans. Among the recommendations are calls for mandating financial education in schools for students in grades K-12. The Council Chairman, Charles R. Schwab stated "There is no question that the lack of personal financial literacy has been a major contributing factor to the economic and financial crisis in the United States."

I have included with my written testimony an article from the January 2009 issue of The Kansas Banker. Mariner Kemper, Chairman and CEO of UMB Financial Corporation emphasizes that financial literacy should be a national priority.

We believe that now is a critical time for us to address financial literacy in a meaningful way. With our economy down and more and more families finding themselves in a vulnerable financial position, now is the time to educate them on the importance of being good money managers to save and invest in higher education. These students are our future leaders.

House Education Committee
Date 3-4-09
Attachment 8

In 2003, SB74 was signed into law by Governor Kathleen Sebelius. SB74 was a great effort but could be more effective across Kansas. According to a survey conducted in March, 2008 by the Kansas State Department of Education, not quite 7% of respondents (representing school districts across Kansas) reported having a specific curriculum framework for teaching financial literacy.

Senate Bill No. 84 enhances the current statute (K.S.A. 2008 Supp. 72-7535) by requiring that questions relating to personal financial literacy be included in the statewide assessments for mathematics or social studies. Testing on this subject will encourage more school districts to teach financial education. The assessments requirement will also get the attention of those school boards to move more quickly to adopt financial education into the curriculum for all grades, K-12.

At a recent meeting with the Commissioner of Education, we were pleased to learn the Commissioner recognizes the need for financial literacy in schools across Kansas.

The State Treasurer's Office has been contacted by public service organizations; financial institutions; and citizens who recognize the need for greater financial literacy in our schools. It is through our contact with these Kansans that we know that an expansion of financial literacy education is a need that can no longer be put aside for another day.

The best way to reach students is through progressive learning at all grade levels, K-12. It is very clear in the current state of our Nation's economic and financial crisis and the state of our economy here in Kansas: financial literacy education is critical for our youth and could be incorporated in the curriculums for reading, writing, and arithmetic. The Treasurer's Office strongly supports SB84. Treasurer McKinney and I will be happy to entertain questions.

Column

After economic cross-roads, where do we turn?

Guest commentary

As Washington looks to an ever-morphing TARP (Troubled Asset Relief Program) plan to shore-up our nation's financial industry and more and more homes go into foreclosure, it is becoming clearer each day that our nation has become irresponsible with money at every level. If we look past the immediate crisis, the best way out of this is to deleverage and become a savings nation. So with that in mind, where do we go from here?

While a rescue plan for the mortgage market may help financial institutions and investors who lost their way, it will not be the end of America's credit crisis. We must consider the big picture and confront the deep, longer-term weaknesses in our country's financial culture.

It is time to get back to fundamentals. To rebuild America's financial strength, we need to take action in five areas:

- **Change our view of debt.** Many Americans have fixated on things they can buy on credit with minimum monthly payments. Some consumers have not even thought about the massive debt they've accumulated or how to repay it. As a result, for every \$1 in economic output, our country is burdened with \$.50 in debt—the highest level in our history, even worse than in the Great Depression. This means Americans need to develop good habits that include proactively keeping a household balance sheet, owning what we can afford and managing debt with care. The same holds true for businesses and the government.
- **Promote savings and investment.** Americans have gradually become a consumption society; we're no longer a saving society. Many of us no longer set aside money for a vacation, car or down payment on a house. People spend more time researching which new car to buy than planning or investing for what could be 20 to 40 years in retirement. To prosper in the long run, we must relearn how to save and invest.
- **Bail in a culture of responsibility.** A sound economy requires a culture where each individual takes ownership of his or her financial responsibilities. Viewing more and more possessions as "rights" and expecting others to step in if we over-extend is shirking responsibility. Consumers, corporations and government leaders are all caught into this mindset. What we need at all levels is a mindset of responsibility.
- **Educate our people in handling money.** Government plans to buy or guarantee endangered loans are a short-term fix. To avoid repeating this crisis in the future, we need to commit resources to educating consumers about managing money successfully. Financial literacy should be a national priority. Consumers should learn how to make and follow a spending plan; gauge what they can and can't afford; handle



Mariner Kemper

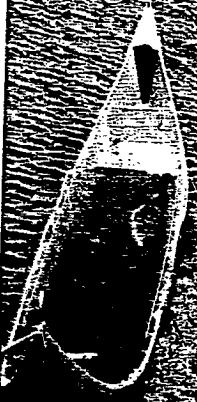
mortgages, credit cards and other debt; and save and invest. Talking with your banker or financial adviser is one way to begin taking ownership.

- **Simplify the borrowing process.** One lesson from the mortgage meltdown is that many consumers have not understood what they signed. With more complex loans, the borrowing process has become less and less transparent. Attempts at regulation have added more paperwork, but not always more clarity. We need to simplify the paperwork.

In America, we should be rewarded for doing what's right and not just what's popular or trendy. Considering the current environment of government bailouts, I worry that some players who helped create the bubble may be spared the consequences of their excesses and in some cases may be rewarded. My hope is that businesses and consumers who acted responsibly will be allowed to reap the benefits of their stewardship.

Unfortunately, our economy as a whole is going to feel more pain, how long the hardship lasts—and whether we see an enduring solution—depends on how the country responds. Consumers must take ownership of their financial lives. Corporations should strengthen their balance sheets and look at real solutions rather than taxpayer bailouts. And government needs to lead in restoring a culture of responsibility.

Mariner Kemper is Chairman and CEO of UMB Financial Corporation, which traces its history in banking and financial services to 1913.



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STATE OF KANSAS

OLETHA FAUST GOUDEAU

Office

SESSION ONLY



SENATE CHAMBER

March 3, 2009

Committee on Education
Kansas House of Representatives
Rep. Clay Aurand, Chair
711 Docking Building

Chairman Aurand, esteemed colleagues,

How many times have you had to help the young person behind the counter make correct change for you? How many times have you asked your child how much money they have in the bank and they can't tell you because they don't know how to reconcile their bank statement? How many times have you watched a young person make the less frugal purchase in the grocery store because they can't figure out that a three-pound can of coffee at \$7 each is a better buy than two one-pound cans at \$3 each?

All these are examples of financial illiteracy. It has been rampant in our young people for so long that now we occasionally find even middle-aged people who cannot perform the basic functions of day-to-day arithmetic. And if they can't do that, then we know that they cannot lay out a financial plan, including a household budget. And if they can't lay out a budget, they can't stretch their dollars to provide for their present, let alone their future.

There was a time when understanding money was not very difficult for working people. They got paid in cash, they paid the grocery store and the landlord in cash, and they literally saved their nickels and dimes to provide for themselves in bad times. But now the world works on paper. People write checks or offer credit and debit cards as payment.

If other people find out you don't have a checking account, they immediately become suspicious that you won't have the money to pay recurring bills like your utilities, your car loan, or your mortgage. Often when young people do have a checking account, their checkbook is such a mess that they never know how much money they have. They write checks recklessly, wind up bouncing checks, and are in even worse shape when the bank demands its over-draft charges.

It is vital that our young people have the skills necessary to navigate the treacherous shoals of 21st-century finance. Many people say it is the parents' responsibility to teach these skills, but the parents aren't doing it, so it's time for society to step forward and offer a better way.

House Education Committee
Date 3-4-09
Attachment 9

Testimony

SB 94 – Personal Financial Illiteracy

Sen. Oletha Faust-Goudeau

Page 2

That better way is for financial literacy to be taught in every school at every opportunity. Elementary schools especially should give pupils the ability to count money and make change. Middle schools should start the process of teaching students to live within their means by budgeting and saving their money. High schools should teach the rudiments of balancing a checkbook and how to make the most economical choice when purchasing everything from pencils to hotrods. There should be discussions of governmental budgets and how to read them to find out what programs are being funded and whether those are the right choices for the governmental unit propounding them.

These are lessons that can be taught in arithmetic and mathematics classes, in home economics or life skills classes, in history, social studies, and economics classes. They shouldn't be dry marches of digits, but interesting vignettes of the problems everyone will face eventually. For once, students won't be able to complain that they don't see how what they're learning will do them any good in real life. Money nearly always interests them.

Senate Bill 84 requires schools to start that process. It asks the State Board of Education to develop state curriculum standards for teaching personal financial literacy for all grade levels within existing subject matter. Further, it requires the State Board to include questions relating to personal financial literacy in the statewide assessment tests. It asks the State Board to encourage local schools to look for ways to include this kind of teaching in everything from mathematics to accounting and to select textbooks that incorporate this learning into their lessons.

We already have this concept on the books, but the schools haven't taken us seriously. Each year, each teacher has thought, "I'll leave that for next year's teacher," and the result is a financially illiterate populace. We may have lost one generation to that attitude. Let's not lose another. Let's make it mandatory that schools teach this skill at every opportunity. Let's put it on our tests. After all, whether we teach it or not, it's mandatory that the kids will have to deal with it after graduation.

Thank you so much for your time, your attention and your courtesy.

Oletha Faust-Goudeau

Senator, 29th District



KANSAS CREDIT UNION ASSOCIATION

To: House Education Committee

**From: Haley DaVee, Director of State Legislative & Public Affairs
Kansas Credit Union Association**

Date: March 4, 2009

Re: Written Testimony in Support of Senate Bill 84

The Kansas Credit Union Association, on behalf of the 86 state-chartered and 23 federally-chartered Kansas credit unions, appreciates this opportunity to share written testimony in support of financial literacy efforts in Kansas and Senate Bill 84 as amended by the Senate committee.

Kansas credit unions are not-for-profit, member-owned financial cooperatives serving over 550,000 Kansas consumers and operating with a mission of people helping people. As part of this mission, Kansas credit unions have had a long-held commitment to personal financial literacy—both for their members and their communities.

There is no doubt that the need for financial literacy is great—particularly as Americans struggle to deal with the widening effects of the economic crisis. In recent months, Kansas credit unions have reported an upswing in requests for financial literacy efforts from consumers across the state.

The commitment of credit unions to financial literacy is evident in the many financial literacy programs that credit unions across the state utilize—either individually or cooperatively. These programs include the following:

- **MoneySmart Financial Management Camp:** MoneySmart is a financial management camp created specifically for Kansas middle school students by KCUA and the Kansas State Treasurer's Office. Since its inception in 2004 over 1,000 Kansas middle school students have participated. This fall alone Kansas credit unions held MoneySmart camps for students at Truesdell Middle School in Wichita and El Dorado Middle School.
- **Save a School:** This program joins the State Treasurer's Office, local financial institutions and schools with the goal of teaching students the importance of savings. Four credit unions in Kansas participate in the program which teaches the importance of savings through hands-on experience with and classroom exercises taught by credit union employees.

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Topeka, Kansas 66612
(800) 362-2076
Tel: (785) 232-2446
Fax: (785) 232-2730

House Education Committee
Date 3-4-09
Attachment 10

- **BizKidS:** Credit unions in Kansas and across the nation have sponsored BizKidS, a PBS program that teaches youth entrepreneurial skills and personal financial literacy. The first season of the programming received critical acclaim and was a huge success—reaching over 271 million people across the United States. BizKidS is currently in its second season and airs on all PBS markets in Kansas.
- **National Endowment for Financial Education:** Credit unions in Kansas and nationwide have a partnership with the National Endowment for Financial Education to provide and promote the High School Financial Planning Program (HSFPP). This award winning curriculum is provided FREE of charge to schools nationwide. In the past two years, 122 Kansas teachers have received over 7,200 copies of the HSFPP student manuals.

Personal financial literacy is critical as consumers today have more options for credit in an increasingly complex and overwhelming marketplace. **KCUA supports efforts in the state of Kansas—whether it is SB 84 or other initiatives—to increase personal financial education for K-12 students.**

Thank you for allowing us to provide written comment in support of SB 84 as amended by Senate committee.

Date: _____

Subject: **SB 84** – Requiring the State Board of Education to Develop State Curriculum Standards for Personal Financial Literacy Education

Chairman Aurand and members of the House Education Committee, thank you for the opportunity to provide testimony on behalf of the Kansas Association of REALTORS® (KAR) in support of **SB 84**. KAR has faithfully represented the interests of the 9,000 real estate professionals and over 700,000 homeowners in the State of Kansas for over 85 years.

Summary of the Legislation

SB 84 would require the State Board of Education to develop state curriculum standards for personal financial literacy for all grade levels within the existing mathematics or other appropriate subject matter curriculum. This legislation would also require the State Board of Education to include questions relating to personal financial literacy on statewide assessments and to encourage school districts to purchase textbooks containing information on personal financial literacy.

KAR Wholeheartedly Supports the Teaching of Personal Financial Literacy Concepts to Students in K-12 Public Schools

While there are many complex problems and conditions that contributed to the current state of our national economy, KAR wholeheartedly believes that a major component of these problems is a basic lack of financial literacy among consumers. Due to a common lack of understanding on financial matters, too many consumers lack a basic understanding of common concepts like creating a household budget or understanding interest rates on loans and credit agreements.

In requiring the State Board of Education to include questions relating to personal financial literacy on statewide assessments, **SB 84** will ensure that our public school students are receiving at least a rudimentary introduction to these important financial literacy concepts. This will help ensure that public school students do not begin their professional lives after high school with a basic lack of knowledge on how to function and survive in our modern economy.

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House Education Committee
Date 3-4-09
Attachment 11



HOUSING AND CREDIT COUNSELING, INC

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March 4, 2009

Reference to Senate Bill 84 As Amended by the Senate Committee

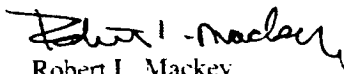
As Executive Director of Housing and Credit Counseling, Inc. (HCCI), I want to provide this written testimony in support of Amended Senate Bill 84. HCCI is a nonprofit, United Way agency that counsels and educates individuals and families to make informed decisions when experiencing financial difficulties or related problems. HCCI empowers consumers with information and knowledge in many different areas to include, high personal debt; mortgage default and foreclosure; homelessness due to poverty; bankruptcy; tenant and landlord issues; and step-by-step homebuyer education targeting first-time homebuyers, especially low-income individuals and families.

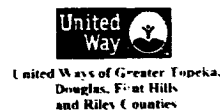
In 2008, HCCI counseled 1,981 individuals regarding pre-bankruptcy issues. This was an 83% increase over the number of counsels in 2007. In many cases, after our certified counselors discuss household budgeting, cost-cutting efforts, savings techniques, goal setting, etc., a typical response from our clients is "I wish we would have had this kind of information taught to us in high school." They believe learning sound financial management skills sooner in life, would have provided them with the knowledge to make better choices regarding consumer credit, homeownership, and in other related areas that have an impact on their financial stability.

We find that too many young adults do not understand money management, partly because they have never had to budget funds. Some college students do not know the difference between the credit and debit card option of their bank card. National studies show a need for dedicated financial life skill literacy education. A premier financial literacy nonprofit, Jumpstart Coalition for Financial Literacy, biannually quizzes high school seniors on basic life skill topics such as paying taxes, using credit cards and choosing insurances. Their 2008 test garnered the lowest score since testing began many years ago, with participants averaging correct answers on only 48.3% of the questions, which is a failing grade.

We can no longer allow our students in the state of Kansas to be financially illiterate when they graduate from high school. This not only places a financial burden on the student as they venture out on their own, but also places a burden on all Kansans if our young people are not making sound financial decisions to be successful consumers and totally self sufficient.

Sincerely,


Robert L. Mackey
Executive Director



House Education Committee
Date 3-4-09
Attachment 12



Making public schools great for every child

KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

**Mark Desetti, Testimony
House Education Committee
March 4, 2009**

Senate Bill 84

Mr. Chairman, members of the committee, thank you for the opportunity to come before you today to discuss Senate Bill 84. I would note that today I represent both KNEA and the Kansas Association of School Boards.

We come before you today in opposition to this bill not because we are opposed to financial literacy or the goal of the sponsors but because we do not believe this level of specificity is the job of the legislature.

Back March 10, 2003 this committee pursued the idea of requiring financial literacy instruction in our schools. We submitted testimony in favor of Senate Bill 74 on that day. I have included that testimony on the back of today's testimony. Clearly we stood with the legislature when you passed this idea back then. We still support it.

But the pearl of this bill is in subsection (e). It is there on lines 15 through 17 that the legislature mandates putting questions on financial literacy into state assessments. When this happens, these questions become part of meeting AYP and so a school will deemphasize some other portion of the curriculum in order to ensure that all students learn these particular standards.

This bill represents a change in the state assessments in the years just prior to 2014 when 100% of students must demonstrate proficiency in both reading and mathematics. It is an additional mandate on schools which will require teacher training and materials acquisition at a time when school budgets have been cut and, at best, will remain flat for three years prior to full implementation of this requirement.

We believe that, at a time when budgets are being cut and then frozen, passing on the cost of teacher training and materials acquisition for a new mandate is inappropriate.

Approved: 3.18.09
Date

MINUTES OF THE HOUSE EDUCATION COMMITTEE

The meeting was called to order by Chairman Clay Aurand at 9:00 a.m. on March 10, 2009, in Room 711 of the Docking State Office Building.

All members were present except:

Representative Marti Crow- excused
Representative Melvin Neufeld- excused

Committee staff present:

Sharon Wenger, Kansas Legislative Research Department
Reagan Cussimano, Kansas Legislative Research Department
Theresa Kiernan, Office of the Revisor of Statutes
Dale Dennis, Kansas State Department of Education
Janet Henning, Committee Assistant

Chairman Aurand told Committee members for the purpose of chairing the House Education Committee on March 10, 2009, he would appoint Representative Elber Phelps as the Chairperson.

SB 40 - At-risk education council; repeal of.

Acting Chairman Phelps asked the Committee members for discussion on **SB 40**.

Representative Aurand made the motion that **SB 40** be passed out favorably and because the committee is of the opinion that the bill is of a noncontroversial nature, be placed on the consent calendar. The motion was seconded by Representative Brookens. The motion carried.

SB 161 - Recreation commissions; petty cash funds.

Acting Chairman Phelps asked the Committee members for discussion on **SB 161**.

Representative Roth made the motion to pass **SB 161** favorable for passage and because it was of a non-controversial nature, requested the bill be placed on the consent calendar. The motion was seconded by Representative Vickrey.

After discussion by Committee members, Representative Otto made a substitute motion to pass **SB 161** favorable for passage and add the wording to page 2, line 26, following "fund" by inserting "The amount of moneys in a petty cash fund shall not exceed \$1,000 at any one time." The substitute motion was seconded by Representative Brookens. The substitute motion carried.

HB 2357 - School districts; calculation of at-risk pupil enrollment.

Acting Chairman Phelps asked the Committee members for discussion on **HB 2357**.

Theresa Kiernan gave an explanation of the balloon amendment for **HB 2357**. (Attachments 1&2)

Representative Aurand moved to amend **HB 2357** on lines 23-24 which would change the date from September 20 to July 1; on lines 26-31, to add the wording "only do audit if difference of 20% or more between free lunch count and census"; on page 2, lines 7-12, change of language. The motion was seconded by Representative Brookens.

After considerable discussion by Committee members, Representative Haherty made a substitute motion to table **HB 2357**. The substitute motion was seconded by Representative Loganbill. The motion carried.

SB 84 - School districts; personal financial literacy; statewide assessments.

Acting Chairman Phelps asked the Committee members for discussion on **SB 84**.

3/18/09

CONTINUATION SHEET

Minutes of the House Education Committee at 9:00 a.m. on March 10, 2009, in Room 711 of the Docking State Office Building.

Representative Winn moved to pass out SB 84 favorably for passage. The motion was seconded by Representative Horst.

After a lengthy discussion by Committee members, Representative Winn made a substitute motion to amend on page 2, by striking all in lines 15-17, section (e) of SB 84. The substitute motion was seconded by Representative Brookens. The motion carried.

Representative Mah moved to amend SB 84 on page 2 in line 20 by striking "2012" and inserting "2010." The motion was seconded by Representative Hill. The motion carried.

Representative Winn moved to pass out SB 84 favorably as amended for passage. The motion was seconded by Representative Horst. The motion carried. Representatives Roth and Hineman requested their votes of "no" be recorded.

SB 162 - Disability history and awareness.

Acting Chairman Phelps asked the Committee members for discussion on **SB 162.**

Representative Brookens made a substitute motion to adopt an amendment to SB 162. The substitute motion was seconded by Representative Otto. The substitute motion carried. (Attachment 3)

Representative Brookens then moved to pass out substitute SB 162 favorably as amended for passage. The motion was seconded by Representative Otto. The motion carried.

The meeting was adjourned at 10:35 a.m. The next meeting is scheduled for March 12, 2009.

SESSION OF 2011

**SUPPLEMENTAL NOTE ON HOUSE SUBSTITUTE FOR
SUBSTITUTE FOR SENATE BILL NO. 111**

As Amended by House Committee of the Whole

Brief*

House Sub. for Sub. for SB 111, as amended, would change the starting date of the special education school finance formula that determines the minimum and maximum amount of special education state aid a school may receive. This provision would go into effect for the 2012-2013 and the 2013-2014 school years and end on June 30, 2014. (Current law makes this section effective with the 2011-2012 school year and the expiration date June 30, 2013.) The bill also would allow school districts to expend a portion of the unencumbered balances held in particular funds. The following funds would be considered the first priority for use: at-risk education; bilingual education; contingency reserve; driver training; parent education; preschool-aged at-risk; professional development; summer program; virtual school; and vocational education. The textbook and student materials revolving fund would be the second priority with the special education fund the last priority for use. Local school boards are not limited to using the funds in the priority list and are not required to expend the total unencumbered balance before utilizing the unencumbered balance in another fund.

The bill would limit the amount money a school district could use from its unencumbered balance through a formula which would be calculated by the State Board of Education. The formula would be as follows:

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

- Determine the adjusted enrollment of the district, excluding special education and related services weighting;
- Subtract the amount of Base State Aid Per Pupil (BSAPP) appropriated to the Department of Education for FY 2012 from \$4,012; and
- Multiply the difference between the amount of BSAPP appropriated to the Department of Education and \$4,012 by the adjusted enrollment.

Implementation of the bill would establish the aggregate amount that could be expended from the unencumbered balance for the 2011-2012 school year. The bill also would require that 65.0 percent of the aggregate amount authorized to spend would be used for instruction as defined in KSA 72-64(c)01. The bill would amend KSA 72-965 by replacing the number three in the statute with the word three.

The bill would allow school districts to levy a capital outlay tax for school year 2011-2012 only for additional purposes, such as for payment of utility services and insurance. School districts currently levying the maximum allowable capital outlay levy of eight mills would not be eligible to use this provision.

Background

The original Sub. for SB 111 adopted by the Senate Education Committee would have extended the statute's starting date to the 2012-2013 school year for the section of law dealing with the special education school finance formula to determine the minimum and maximum amount of special education state aid a school may receive, on a per-teacher basis. The expiration date for this section of the special education school finance formula would be June 30, 2014.

Representatives from the Northwest Kansas Educational

Service Center, High Plains Educational Cooperative, Doniphan Education Cooperative, Kansas Association of Special Education Administrators, Cooperative Council on Early Childhood, Chautauqua and Elk Counties Special Education Services, ANW Special Education Cooperative, North Central Kansas Special Education Cooperative, and Cowley County Special Services Cooperative were proponents of Sub. for SB 111. There were no opponents to this bill.

The House Appropriations Committee amended Sub. for SB 111 by inserting the contents of HB 2395, which allows school districts to use unencumbered balances for general operating expenses on a limited basis. As a result, a new substitute bill was adopted.

Mark Tallman, Kansas Association of School Boards, testified as a proponent of the original HB 2395. The fiscal note on the original SB 111 indicated the bill would have no fiscal effect. There was not an updated fiscal note for Sub. for SB 111. The fiscal note on HB 2395 indicated the bill would have no fiscal effect for the state as the bill would not change the amount of state aid payments to school districts.

The House Committee of the Whole amended the bill to allow school districts to levy a capital outlay tax for additional purposes, such as utility services and insurance. Under current law, school boards may only use the moneys raised from an existing or previous capital outlay tax levy for purposes which does not include utility services or insurance. School districts currently levying the maximum allowable capital outlay levy of eight mills would not be eligible to use this provision.

SESSION OF 2011

**SUPPLEMENTAL NOTE ON HOUSE SUBSTITUTE
FOR SUBSTITUTE FOR SENATE BILL NO. 111**

As Amended by House Appropriations Committee

Brief*

House Sub. for Sub. for SB 111, as amended, would change the starting date of the special education school finance formula that determines the minimum and maximum amount of special education state aid a school may receive. This provision would go into effect for the 2012-2013 and the 2013-2014 school years and end on June 30, 2014. (Current law makes this section effective with the 2011-12 school year and the expiration date June 30, 2013.)

The bill also would allow school districts to expend a portion of the unencumbered balances held in particular funds. The following funds would be considered the first priority for use: at-risk education; bilingual education; contingency reserve; driver training; parent education; preschool-aged at-risk; professional development; summer program; virtual school; and vocational education. The textbook and student materials revolving fund would be the second priority with the special education fund the last priority for use. Local school boards are not limited to using the funds in the priority listed and are not required to expend the total unencumbered balance before utilizing the unencumbered balance in another fund.

The bill would limit the amount money a school district could use from its unencumbered balance through a formula which would be calculated by the State Board of Education. The formula would be as follows:

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- Determine the adjusted enrollment of the district, excluding special education and related services weighting;
- Subtract the amount of Base State Aid Per Pupil (BSAPP) appropriated to the Department of Education for FY 2012 from \$4,012; and
- Multiply the difference between the amount of BSAPP appropriated to the Department of Education and \$4,012 by the adjusted enrollment.

Implementation of the bill would establish the aggregate amount that could be expended from the unencumbered balance for the 2011-2012 school year. The bill also would require that 65.0 percent of the aggregate amount authorized to spend would be used for instruction as defined in KSA 72-64(c)01. The bill would amend KSA 72-965 by replacing the number three in the statute with the word three.

Background

The original Sub. for SB 111 would have extended the statute's effective date to the 2012-13 school year for the section of law dealing with the special education school finance formula to determine the minimum and maximum amount of special education state aid a school may receive, on a per-teacher basis. The expiration date for this section of the special education school finance formula would be June 30, 2014.

The Senate Education Committee amended Sub. for SB 111 to extend the effective date of the section of the special education school finance formula to school year 2012–13. The expiration date for this section of the special education school finance formula would be June 30, 2014.

Representatives from the Northwest Kansas Educational Service Center, High Plains Educational Cooperative, Doniphan Education Cooperative, Kansas Association of Special Education Administrators, Cooperative Council on Early Childhood, Chautauqua and Elk Counties Special Education Services, ANW Special Education Cooperative, North Central Kansas Special Education Cooperative, and Cowley County Special Services Cooperative were proponents of Sub. for SB 111. There were no opponents to this bill.

The House Appropriations Committee amended Sub. for SB 111 by inserting the contents of HB 2395, which allows school districts to use unencumbered balances for general operating expenses on a limited basis. As a result, a new substitute bill was adopted.

Mark Tallman, Kansas Association of School Boards, testified as a proponent of the original HB 2395.

The fiscal note on the original SB 111 indicated the bill would have no fiscal effect. There was not an updated fiscal note for Sub. for SB 111. The fiscal note on HB 2395 indicated the bill would have no fiscal effect for the state as the bill would not change the amount of state aid payments to school districts.

SESSION OF 2011

**SUPPLEMENTAL NOTE ON
SUBSTITUTE FOR SENATE BILL NO. 111**

As Amended by Senate Committee on
Education

Brief*

Sub. for SB 111 would extend the statute's effective date to the 2012-13 school year for the section of the special education school finance formula that would determine the minimum and maximum amount of special education state aid a school may receive, on a per-teacher basis. The expiration date for this section of the special education school finance formula would be June 30, 2014. (Current law makes this section effective with the 2011-12 school year and the expiration date June 30, 2013.)

Background

Representatives from the Northwest Kansas Educational Service Center, High Plains Educational Cooperative, Doniphan Education Cooperative, Kansas Association of Special Education Administrators, Cooperative Council on Early Childhood, Chautauqua and Elk Counties Special Education Services, ANW Special Education Cooperative, North Central Kansas Special Education Cooperative, and Cowley County Special Services Cooperative were proponents of this bill. There were no opponents to this bill.

The Senate Education Committee amended Sub. for SB 111 to extend the effective date of the section of the

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

special education school finance formula to school year 2012–13. The expiration date for this section of the special education school finance formula would be June 30, 2014.

According to the Kansas Department of Education, enactment of original SB 111 would have the potential to redistribute special education state aid payments among school districts, but would not change overall special education state aid to districts in total.

Approved: March 9, 2011
Date

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on March 3, 2011, in Room 152-S of the Capitol.

All members were present except:

Senator Jeff King - excused

Committee staff present:

Sharon Wenger, Kansas Legislative Research Department
Laura Younker, Kansas Legislative Research Department
Jason Long, Office of the Revisor of Statutes
Eunice Peters, Office of the Revisor of Statutes
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the Committee:

Katherine Kersenbrock-Ostmeyer, Director, Special Education NW KS Educational Service Center
Dr. Linda Aldridge, Kansas Association of Special Education Administrators & USD #501
Mike Lewis, Director, High Plains Educational Cooperative #611
Terry Collins, Doniphan County Educational Cooperative #616
Doug Bowman, Coordinating Council on Early Childhood Developmental Services
Bert Moore, Director, Chautauqua & Elk County Special Educational Services
Robert Coleman, Director, ANW Special Education Cooperative #603 (written only)
Chris Hipp, Director, North Central Kansas Special Education Cooperative #636 (written only)
Mark Hauptman, Asst. Supt., Hays West Central KS Special Education Coop (written only)
Dr. Ronald Sarnacki, Ph.D., Director, Special Education, Cowley County Special Services Cooperative (written only)

Others attending:

See attached list.

Chair Schodorf began the meeting by announcing that Mr. Dale Dennis, Deputy Commissioner, Kansas Department of Education, who regularly attends meetings of the Education Committee, was being honored today at Pittsburg State University. He was one of two alumni receiving the Dr. Ralf J. Thomas Distinguished Service Award during the Apple Day Convocation. The award honors alumni who have demonstrated significant volunteer service to the PSU community.

Hearing on SB 111-Eliminating minimum and maximum calculation of special education state aid

Jason Long, Office of the Revisor of Statutes, provided a summary of the provisions of SB 111. Current law regarding special education state aid contains a funding formula that would begin during school year 2011-2012 that would determine the minimum and maximum amount of special education state aid a school district may receive, based on a per-teacher basis. SB 111 would repeal this section of the special education school finance formula which places an upper limit at \$1,028, and a lower limit at \$514.

According to the Kansas Department of Education, enactment of SB 111 would have the potential to redistribute special education state aid payments among school districts, but would not change overall special education state aid to districts in total.

Katherine Kersenbrock-Ostmeyer, Director, Special Education NW KS Educational Service Center, appeared before the committee in support of the proposed legislation (Attachment 1). She stated the cost calculations are based on state funding for special education teacher equivalents at the local education agency and then factored with an overall student count. The student numbers calculated are for all students in the local education program and not just for students receiving special education services. She stated this places rural areas at a disadvantage.

Dr. Linda Aldridge, Kansas Association of Special Education Administrators and USD #501, also appeared before the committee in support of SB 111 (Attachment 2). She stated that, unless amended,

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been edited or corrected.

L013741

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on March 3, 2011, in Room 152-S of the Capitol.

most districts, cooperatives, and interlocals will lose an estimated \$50/teacher in special education categorical aid. Those districts that gain additional funds are likely to see a decrease the following year when their average cost per special education student rises. The amendment proposed in SB 111 restores the process for disbursement of special education state aid to its previous formula, thus eliminating funding shifts that are difficult to predict and unlikely to be sustained over time.

Mike Lewis, Director, High Plains Educational Cooperative #611 (Attachment 3), Terry Collins, Director, Doniphan County Educational Cooperative #616 (Attachment 4), Doug Bowman, Coordinating Council on Early Childhood Developmental Services (Attachment 5), and Bert Moore, Director, Chautauqua & Elk County Special Educational Services (Attachment 6), all appeared before the committee in support of SB 111.

Robert Coleman, Director, ANW Special Education Cooperative #603, (Attachment 7), Chris Hipp, Director, North Central Kansas Special Education Cooperative #636 (Attachment 8), Mark Hauptman, Assistant Superintendent, Hays West Central Kansas Special Education Coop (Attachment 9), and Dr. Ronald Samacki, Ph.D., Director, Special Education, Cowley County Special Services Cooperative, (Attachment 10), all provided written testimony in support of SB 111.

After committee discussion, the hearing on SB 111 was closed.

The next meeting is scheduled for March 7, 2011.

The meeting was adjourned at 2:30 p.m.

SENATE EDUCATION COMMITTEE GUEST LIST

DATE: March 3, 2011

NAME	REPRESENTING
Katherine Kersbrook - Esting	Northwest Kansas Educ. Service Center
Nancy Lewis	High Plains Educational Coop
Unike Sews	High Plains Educational Coop
Dodie Wellshear	USA/Kansas
Bert Moore	Chautauqua & Elk County Sp Svcs.
Frank Aldredge	KASEA- Topeka 501
Jerry Collier	DCEC #616
Steve Horan	SBJE
Mark Randall	DCEC #616
Daniel Pomeroy	Kearney Assoc.
Scott Frank	Post Audit
Jennifer Graw	USD 501
Mark Tallman	KASB
Bill Bearden	USD 500

Senate Education Committee

March 3, 2011

Room 152 S

Testimony from Katherine Kersenbrock-Ostmeyer

Director Special Education and Coordinator of the tiny k (Part C) program for the Northwest Kansas Educational Service Center

Proponent of SB 111

Thank you for allowing me to express my concerns pertaining to the Special Education maximums and minimums in state aid scheduled to take affect in the 2012-2013 school year. Specifically, I support SB 111 as it removes the 150% cap on "excess cost" paired with the added state aid for agencies that are below 75% of "excess cost."

If the current law takes effect many programs will suffer several unintended consequences.

First, The cost calculations are based on state funding for special education teacher equivalents at the local education agency and then factored with an overall student count. The student numbers calculated are for all students in the local education program and not just for students receiving special education services. This approach immediately places rural areas at a disadvantage.

At the Northwest Kansas Educational Service Center we work with many very small schools and unlike a larger school that may be able to hire one teacher to serve a group of students with a particular disability—We often times need a teacher to serve only one to three students. Specifically, in our Deaf Education program we have 3 children requiring sign language interpreters and specialized instruction. These students range in age from early elementary to high school and live on average 73 miles apart. We do our best to utilize just one teacher of the Deaf to serve all three students, but we must provide the "one on one" interpreter services at each location. Historically our area has identified and served an unusually large number of students with hearing disabilities. In larger school populations' services could be more easily addressed with shared resources. But in our region a mostly one on one approach is not a choice but a matter of providing what's needed.

Another example of our rural needs---is that our region has 19 students with Autism geographically spread to 9 different school districts. Some districts have 2 or 3 students with autism while other may have just one identified student. In a large school a specialist may serve many students with similar needs such as Autism—but in our region the one (1) Autism specialist must travel an average of 70 miles from one program to the next. In many instances we find that our rural special education population is spread out over the area. Urban systems have opportunity to advantage economies of scale in service deliver. In contrast rural areas more often experience the opposite effect or diseconomies of scale in that opportunities to reduce staff by grouping service to one area is simply not an option.

Senate Education¹
3-3-11

Second, For the Local Education Agencies that serves Infants and Toddlers or flow through teacher entitlements for Infant and Toddler services---the law to take effect in 2012, only calculates the teacher costs but not the children that are served. The calculation does not factor numbers for children under age 3, but does factor tiny-k teacher costs. This calculation will discourage schools from working with the tiny k networks due to the calculation putting them at risk of having higher teacher costs with no student factor reductions. This inflated teacher cost calculation is simple inaccurate to what is actually occurring.

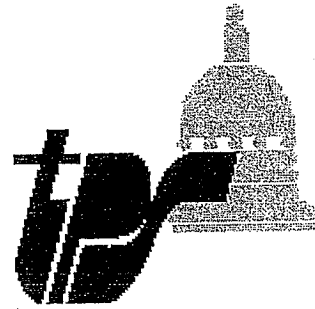
Third, when tentative calculation of the maximums and minimums were calculated across school districts using 2009-2010 figures, one district projected to experience a significant fund increase is a district that would be allowed to count a large number of virtual students. This district would receive special education dollars based on a population historically made up of non-special education students.

Fourth, the calculations in the law will also put those of us with private schools at a numbers disadvantage. Special Education teacher calculations are again not factored with a full student count.

Fifth, when calculations are made under the provisions of capping those at the 150% of excess cost and bumping up those that are at 75% of excess cost---the money to be paid out exceeds what is saved. Overall the special education teacher reimbursement rate will reduce approximately \$50 per full time teacher. These issues were in part the reason why the original catastrophic aid bill was introduced in the first place.

And, finally, should a school end up on the receiving end of money generated due to the 75% of excess cost factor, the school would most likely the following year lose the new money because the gained would raise the next years cost calculations. Plus the issues associated with maintaining local effort could be jeopardized due to a need to maintain spending from the prior year.

Thank you for this opportunity to share my concerns and thank you for all your work during this difficult economy.



**Senate Education Committee
Testimony on Senate Bill 111
March 3, 2011
Presented by Linda Aldridge, Ed.D.
Representing the Kansas Association of Special Education Administrators
(KASEA)
and
Topeka Public Schools, USD 501**

The Kansas Association of Special Education Administrators (KASEA) and Topeka Public Schools are proponents of SB 111 for the following reasons.

- 1) SB 111 amends K.S.A. 2010 Supp. 72-978, the statute relating special education state aid, by repealing an existing section designed to establish minimum and maximum state aid for special education that can be received by a district, cooperative, or interlocal.
- 2) Unless amended, most districts, cooperatives, and interlocals will lose an estimated \$50/teacher in special education categorical aid.
- 3) Those few districts that gain additional funds are likely to see a decrease the following year, when their average cost/special education student rises.
- 4) The amendment proposed in SB 111 restores the process for disbursement of special education state aid to its previous formula, thus eliminating funding shifts that are difficult to predict and unlikely to be sustained over time.

Thank you for the opportunity to discuss this important issue. If you wish further information from KASEA or from the Topeka Public Schools, I can be reached at: ldaldr@topeka.k12.ks.us or (785) 295-3089.

L013746

BOARD OF EDUCATION • TOPEKA PUBLIC SCHOOLS • 624 SW 24th STREET • TOPEKA, KANSAS 66611-1294 • (785) 295-3000

C. Patrick Woods, President • Hal Gardner, Vice President
Doug Glenn • Janel L. Johnson • Nancy A. Kirk • Peg McCarthy • Ned A. Nusbaum

Senate Education
3-3-11
Submitted



HIGH PLAINS EDUCATIONAL COOPERATIVE

"High Plains Educational Cooperative will assist and support the member districts in providing educational services which will maximize opportunities for all children to live, learn, and work in society." *HPEC Mission Statement*

621 E. Oklahoma
Ulysses, KS 67880
620-356-5577

Testimony on part (f) 1 thru 6 of SB111
Mike Lewis, Director
High Plains Educational Cooperative #611
Ulysses, Kansas

Thank you for the opportunity to support SB111. I strongly support the repealing sections (f) 1 thru 6. The concept of setting a maximum and a minimum for the distribution of categorical funds has some issues, which have a negative effect on students. The determination of maximums and minimums rely on a formula, which in my opinion is not easily understood.

My concerns:

1. The uncertain stability of the upper (\$1028) and lower (\$514) limits, which could change with more or less students coming into the state.
2. The teacher entitlement changes each year, which could affect a district.
3. In a High Plains situation, you would gain \$145,008 one year and then lose all of it if you went above \$514. There would be additional costs to the local districts to make up the loss of these funds, in addition to whatever funds it would take to cover the other districts that dropped below \$514, or whatever the amount would be at that time.
4. The teacher entitlement amount is usually determined in or around the first of June, which is well past the time to notify teachers of continued employment. If a district would go above the \$514, you need to make up the amount a district was getting before they went above the \$514. (Budget concern.)
5. District assessments, could go up or down at the last minute.
6. Maintenance of effort issues / concerns.
7. If you are a district in the middle of the \$1028 and \$514 limit, you lose.
8. How does this fit with all the proposed funding changes which are currently being discussed?
9. This does not take into consideration a high needs student moving into a district.

Doniphan County Education Cooperative #616

785-982-4204 Terry E. Collins, Director P.O. Box 399 Troy KS 66087

Chairman Schodorf and Honorable Members of the Senate Education Committee

I am submitting this testimony in favor of SB 111. This bill attempts to remove the addendum to last year's SB 359 the amendment is essentially the first step towards a census-based type of funding.

Professor Bruce Baker at Rutgers in New Jersey and Matthew Ramsey Assistant Professor and Director of the Special Education Teacher program at Benedictine College in Atchison Kansas has recently published a research study in the Journal of Educational Finance. (35:3 Winter 2010 245-275). I have provided you a copy of the abstract with my written testimony.

I would like to highlight a few key issues from the research project:

- **Census-based funding does not rely on census data**
- **Census-based funding assumes that students with disabilities are equally distributed**
- **Census-based funding provides local districts a lump sum allocation based on the assumption of a uniform distribution of students with disabilities.**
- **Researchers have found that students with disabilities are not equally distributed**
- **Researchers find that children with disabilities are non-randomly and non-uniformly distributed across geographic spaces.**

When legislators were first told about the effects of the amendment to SB 359, the FY '09 average costs of all students was \$608 and only 5 LEA's would be affected. (three under 75% and two over 150%) Using the FY '10 data, the average cost of all students is \$685. The number of LEA's affected has now jumped to nine with five below 75% and four above 150%. Those LEA's represent 27 different school districts. There is no way to accurately predict how many districts will fall outside the minimum/maximum limits because the average excess cost is unknown until the end of the fiscal year.

It does not seem wise to initiate a funding system based upon an assumption that students with disabilities are equally distributed in Kansas. Research indicates that children with disabilities in other states are non-randomly and non-uniformly distributed across geographic spaces.

As stated earlier there is no way to accurately predict who will gain additional funds and who will return funds in any given year. There is a way to predict what would happen if there is a movement towards a 92% cap on excess costs.

Using the FY 10 data:

75% x 685 = 514 150% x 685=1028
85% x 685 = 582 120% x 685=822
92% x 685 = 630

Below 75%	Above 150%
75% x 685= 5 agencies <514=13	150% x 685= 4 agencies >1028=14
85% x 685= 5 agencies <582= 17	120% x 685= 21 agencies >822=121
92% x 685=13 agencies <630=38	92% x 685= 51 agencies >630= 229

It is helpful to recognize that according to the FY '10 data sheet:

- Those 51 special education agencies equal 80% of the 64 agencies across the state. They represent 229 of the state's school districts. So, 229 districts will suffer a negative financial effect from this type of census based formula.
- Under the current system, every teacher is reimbursed at the same rate regardless of how much a district/agency chooses to spend on salaries. If the State Department provides \$24,250 per teacher in Doniphan County then every agency in the state will receive the same amount per FTE.
- The more you spend in salaries, equipment, and technology the less \$24,250 will cover. The more efficient a district/agency is then the more \$24,250 will cover.

As you have heard or will soon hear, there are many unintended effects of this amendment to SB 359. As a current member and Past President of the Kansas Association of Special Education Administrators, I cannot be in favor of a funding formula that creates inequalities across the state.

I ask that the Committee consider all that you hear today and that you do not implement a funding formula that will, -- immediately reduce teacher aid by \$50/FTE -- create major problems with the special education budget process-- create maintenance of effort issue. Please support SB 111.

Abstract

Over the past few decades, a handful of states have chosen to provide state financing of special education programs through a method referred to as "Census-Based" funding—an approach which involves allocated block-grant funding on an assumed basis of uniform distribution of children with disabilities across school districts. The approach has been argued to eliminate financial incentives for classification of marginal—low severity, higher incidence—disabilities. We explain herein that despite some evidence linking headcount-based financing schemes to increased classification on rates (a) no evidence exists whether the incentivized rates are more or less indicative of true prevalence of disabilities, and (b) where attempts have been made to discern whether certain populations of children with disabilities are in fact uniformly distributed, researchers have found that they are not. We use U.S. Census data on families of children with disabilities to evaluate the geographic and demographic distribution of those families in Pennsylvania and New Jersey, finding high degrees of geographic clustering, relationships between census disability rates, census poverty rates, geographic locations and school district classification on rates. In short, we find families of children with disabilities to be non-randomly and non-uniformly distributed across geographic spaces in Pennsylvania and New Jersey. We conclude by evaluating the equity consequences of assuming falsely that these children are distributed uniformly.

Bruce D. Baker is a Professor in the Department of Educational "Theory, Policy, and Administration at Rutgers, "The State University of New Jersey. Matthew J. Ramsey is an Assistant Professor in the Department of Teacher Education at Benedictine College where he directs the Special Education Teacher Education program.

Senate Education
Committee 3/3/11

• MAKE A • *Difference*

My name is Doug Bowman, and I serve as staff to the Kansas Interagency Coordinating Council on Early Childhood Developmental Services (Kansas ICC). This testimony is being written jointly by the Special Education Advisory Council and the Kansas ICC, as a result of our recent combined meeting. Our collaborative effort to provide advice is an historic first for our two Councils. Both Councils have endorsed this testimony.

We wish to thank the Committee for the opportunity to provide testimony on SB 111. First we wish to clarify that the original changes made last year, in particular those pertaining to special education catastrophic aid were greatly needed and properly implemented. We applaud your efforts in that regard.

However there is a provision that is scheduled to go into effect for the upcoming 2011-2012 school year that causes us grave concern. The proposal is to calculate an average amount of categorical aid reimbursement per student enrolled. The law then would reduce that cat aid reimbursement for school districts (or special education cooperatives) that exceed 150% of the statewide average. The bill before you (SB 111) would correct that.

This serves as a strong disincentive for school districts to serve children aged birth to three years with special needs. The funds used to serve these youngest children would be factored into these calculations, however the children and families served would not.

Almost one-third of the 37 tiny-k networks (Part C of IDEA) are currently administered by a local school district or special education cooperative. All of the others (except one) access special education funding through categorical aid reimbursements arranged collaboratively with a Local Education Agency (LEA). Special education categorical aid reimbursement is in fact, the single largest source of funding for the entire tiny-k system. The tiny-k system has been historically underfunded, and reliant upon the collaborative efforts of our local partners. Anything which puts at risk the single largest funding stream could seriously jeopardize the entire tiny-K system

Our concern is that the implementation of that one section in the original SB 359 may disrupt these carefully constructed collaborations that often took years to establish. LEAs that find themselves at (or near) that 150% benchmark established by SB 359 will hesitate to continue supporting vital services to young children and their families.

The Special Education Advisory Council and the Kansas Interagency Coordinating Council on Early Childhood strongly advises you to pass SB 111 before the implementation next school year of the provisions we think will be harmful to Kansas children. Thank you again for the opportunity to provide this advice and assistance. I will gladly stand for questions.

L013751

• Coordinating Council on Early Childhood Developmental Services •

Curtis State Office Building, 1000 SW Jackson, Suite 220, Topeka, Kansas 66612-1274

TDD/TTY: (800) 332-6262 (796) 296-1294 E-Mail: dbowman@kdhe.state.ks.us fax: (785) 296-8616

Website: www.Kansasicc.org

Senate Education
3-3-11

Testimony Provided by Bert Moore
March 3, 2011

I would like to thank the committee for allowing me the opportunity to share my support for Senate Bill 111 which will remove language related to the calculation of Excess Cost from the formula adopted during the 2011 legislative session. I am referring specifically to the 150% cap on "excess cost" paired with the added state aid for agencies that are below 75% of "excess cost".

In 2008 the "Special Education Funding Task Force" was formed to review the funding of special education in Kansas. The committee was composed of legislative representatives, board of education members appointed by the Kansas Association of School Boards, members appointed by the United School Administrators, a Kansas National Education Association, and ex-officio member the Commissioner of Education, Alexa Posny. I was selected by the United School Administrators to serve on the Task Force. Alexa Posny was elected the chairperson of the Task Force, and I was elected the Vice-Chairperson for the Task Force.

In our initial meetings it was decided by consensus of the group that no district or agency would be impacted negatively if a change was recommended to the state funding formula for special education. The Task Force heard testimony from a variety of persons and decided to make no recommendation to change the Kansas special education funding formula.

What I would like to share with you today is what I have learned after researching the outcomes that will occur as a result of the change in the state funding formula for special education state aid when "excess cost" is expanded for agencies under 75% of excess cost, and capped for districts over 150% of excess cost. I will first address the "increase" in state aid for agencies under 75% of excess cost. The data I will use is from spreadsheets I requested from the KSDE Director of School Finance using the 2009-10 Personnel Database compared to the general education enrollment for local education agencies that are part of a Cooperative, Interlocal or provide their own special education programs.

Increase in State Aid for Agencies Under 75% of Excess Cost Using 2009-10 Data

- There were five agencies that would receive additional state aid which would amount to \$1,071,345 in additional state aid. This amount was not appropriated as part of the bill and will need to be taken from the "pool" of funds targeted under the state's "categorical aid" funding formula.
- Most special education agencies spend 90-95% of their budget on "personnel" costs so when provided additional state aid, it is assumed that these districts will "add" staff. One agency would receive over \$500 thousand dollars. This agency would more than likely hire staff which they may not need when their special education student incident rate is already low.
- The Maintenance of Effort may not be waived for local education agencies. At the conclusion of the second year of this measure when it sunsets, the districts receiving added state aid will need to maintain their level of effort or risk losing federal funds.
- The special education Personnel data will not be finalized until May of 2012 for the first year of this measure. This means that it will be May of 2012 before an agency will know if they fall below the excess cost limit. The budget will have already been encumbered and spent. Also, this is an unaudited report. The audited report is not completed until sometime during the next school year. How will these funds be redistributed in a manner that will benefit these agencies during the 2011-12 school year?
- This measure did not review any data at the local level related to the "need" for additional special education funding based on the agency being below 75% of excess cost.

Decrease in State Aid for Agencies Over 150% of Excess Cost Using 2009-10 Data

- There are four agencies that would receive less state aid which would amount to \$436,173 in reduced state aid. The way that the Personnel state aid is computed for the purpose of identifying the agencies that would be over 150% of excess cost will not occur until the final personnel data is submitted in May of 2012. This is an unaudited report. The audited report is not completed until sometime during the next school year. How will these funds be reduced during the 2011-12 school year after the final budget has been computed, encumbered, and spent?

- This measure did not review any data at the local level related to the “need” for special education services at the local level.

Additional Points of Clarification

- There are foster care homes spread out across the state where parents receive added compensation for taking children with significant disabilities. In my Cooperative we maintain our children in their neighborhood schools; therefore, we have to add additional personnel to meet the IEP’d needs of these children if they require special education services beyond what we are already providing for other children with disabilities.
- The Individuals with Disabilities Education Act is very specific about the “Child Find” responsibilities of local education agencies to “seek out and identify” ALL children that may have a suspected disability. Some agencies are more thorough in their Child Find activities than others which results in identifying a larger percentage of children with disabilities.
- ‘Early identification’ is a related service. My three Cooperative districts all provide preschool programs for students in order to ensure that they receive needed special education services as early as possible to prevent more significant disabilities later in their school experience.
- Rural communities must hire staff to meet the needs of children with disabilities when their isolation prevents contracting for services from another agency.

The overall cost for this two year initiative will ultimately reduce the state aid for ALL agencies by approximately \$45 per teacher unit using the 2009-10 data. This is based on a difference of \$635,172 for those agencies that will receive additional state aid compared to the reduction for the agencies in excess of 150% of excess cost.

I am asking that Senate Bill 111 be passed. The changes in the special education funding formula as modified by SB 359 have too many “unintended consequences” that will negatively impact the ability of local education agencies to provide students with disabilities with a free appropriate public education in the least restrictive environment. The implementation of this measure will not reduce the special education costs for the state but redistribute them in a manner that will reduce the state aid for ALL agencies that receive state Personnel

reimbursement. Those agencies below 75% of excess cost will lose federal funds if they do not maintain the same level of funding (local effort) when this measure sunsets at the end of the 2012-2013 school year.

Thank you.

Bert Moore

Senate Education Committee

SB 111

**Written Testimony by Robert Coleman, Director
ANW Special Education Cooperative**

Wednesday March 3, 2011

Madam Chairperson, and Members of the Committee,

SB 111 will correct problems that were created last year in legislation hastily written and passed at the end of the session. I would respectfully ask that you support SB 111 for the following reasons:

1. If not changed it will cause categorical aid to drop, according to KSDE, for all districts by approximately \$50 per FTE. There will always be more dollars spent for winners than taken from losers, thus it will create at least the \$50 drop to all districts in categorical aid reimbursement.
2. For districts that receive additional funding it will mean that the additional money will bring them above the 75% cut off, and then they will lose the money for the next year. This will create a budgeting night mare and given that 90% of budgets typically go to personnel using the money would mean hiring personnel only to have to fire them the next year when funding is cut.
3. Districts losing money are small and thus the cost of providing the services tends to be more based on the mandate to provide services even if it is only for a very small number of children. Efficiency of size cannot be gained in small districts. The loss of money will mean districts will have to dig deeper into local funding sources in order to meet the mandates of State and Federal statues.

Again I urge the members of the committee to consider my testimony and vote in favor of SB 111.

Respectfully,

Robert Coleman, Director ANW Coop #603

North Central Kansas Special Education Cooperative

PO Box 369, 205 F Street, Suite 235
Phillipsburg KS, 67661

Interlocal #636

Phone: 785-543-2149
Fax: 785-543-6654

Member Districts

USD 110 Bremer Ridge, USD 211 Norton, USD 212 Northem Valley, USD 213 Lenora, USD 237 Smith Center,
USD 269 Palco, USD 270 Plainville, USD 271 Stockton, USD 324 Eastern Heights, USD 325 Phillipsburg,
USD 326 Logan, USD 392 Osborne, USD 399 Natoma

Written Testimony related to Senate Bill 111

2/28/11

Senate Education Committee, Room 152-S,

Testimony provided by Chris Hipp, Special Education Director

Thank you for the opportunity to provide written testimony to explain my support for Senate Bill 111. I believe this bill rectifies some very significant consequences that would result from the late amendment added to SB 359 and passed into law during the 2010 legislative session. SB 111 should be adopted and the Min/Max provisions removed from the current laws for the following reasons.

- Under the current law every district state-wide will experience a reduction in Special Education per Teacher Entitlement (Categorical Aid). If this portion of the law were in effect for fiscal year 2010, five agencies would have received an additional \$1,071,345 while four agencies would have had \$436,173 withheld. The difference of \$635,000 would come off the top of state special education funds resulting in a reduction in categorical aid provide to every school districts in the state.
- The current law wrongfully assumes an even distribution of the needs of students with disabilities. Small districts will have resources reduced simply due to the economies of scale. If districts have students with significant disabilities or high prevalence of students with disabilities they will undoubtedly have more special education staff per district headcount than larger districts.
- SB 111 would eliminate several challenges presented by design flaws in the current law.
 - Part C Infant and Toddler staff members are reported within the personnel report, however, children age birth to 3yrs are not included in the student count.
 - Special education staff providing services to private school students is included within personnel report, however, private school students are not included in the student count.
 - The Min/Max portion of the current law only considers categorical aid and does not take into account the amount of special education funding in the form of transportation aid, catastrophic aid or state Medicaid replacement aid.
 - The calculation cannot be completed after the May personnel submission.
 - The reduction in state aid for districts above the 150% threshold will require an increase in their local spending to insure that student needs as well as MOE requirements are met.
 - Districts receiving additional funds would most likely add staff. This would put them in jeopardy of not being eligible to receive the additional funds in the future.

North Central Kansas Special Education Cooperative

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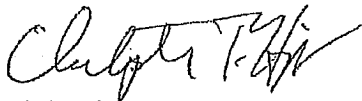
Member Districts

USD 110 Thunder Ridge, USD 211 Norton, USD 212 Northern Valley, USD 213 Lenora, USD 237 Smith Center,
USD 269 Palco, USD 270 Plainville, USD 271 Stockton, USD 324 Eastern Heights, USD 325 Phillipsburg,
USD 326 Logan, USD 392 Osborne, USD 399 Natoma

- The Min/Max amendment added to SB 359 is a first step toward a census based funding formula for special education.
 - The current special education funding formula has been studied on multiple occasions by multiple legislative and educational panels. Without exception the findings have been that the current formula is effective. A better funding mechanism has yet to be identified and prior to any change more study would need to be done.
 - In December 2007, the Legislative Division of Post Audit completed a study of special education excess cost. That study evaluated excess cost in a more thorough manner than simply comparing the amount of categorical aid a district received per student headcount and the findings of that study are very relevant. According to the LPA report "Regardless of the percent of excess costs covered, districts and cooperatives tend to receive about the same amount of primary funding per student". This fact alone should be enough to debunk the idea of a need for a census based minimum and maximum amount of categorical aid.

In summary, SB 111 will repair several problems created by the late addition of the Min/Max calculation made to SB 359 during the 2010 legislative session. SB 111 will eliminate the potential subversion of the current special education funding formula resulting in a move toward census based funding. It will also eliminate several problems within the current law including a reduction in the amount of categorical aid for all districts along with disproportionately greater reduction to small and rural districts, districts working with local Part C Infant and Toddler service providers and districts serving students with disabilities within private schools.

Thank you for the opportunity to address this committee,



Chris Hipp
Special Education Director
NCKSEC.

Senate Education Committee

SB 111

March 3, 2011

Written testimony provided by Mark Hauptman, Assistant Superintendent
Hays West Central Kansas Special Education Coop

Thank you for allowing this written testimony on SB 111. **I support SB 111 because it removes the amendment which added determination of minimum and maximum amount of state aid paid to districts for the costs of special education teachers.**

This amendment had been added last year to SB 359 which dealt with fixing Catastrophic Aid. This amendment was not appropriate, nor was it endorsed by the Kansas Association of Special Education Administrators. Under this amendment, Special education aid would be divided by total student enrollment (all public school students) to determine the average categorical aid per student. Districts would be capped at 150% of the state per pupil average multiplied by the district's FTE enrollment. Districts would also be guaranteed to receive a minimum of 75% of the state per pupil average multiplied by the district's FTE enrollment.

1. This amendment creates a census based approach. Special education aid should be distributed based on special education student needs, rather than based on the total student population. A census based approach assumes that special education students, and their needs, are distributed on an even basis across the state. They are not.
2. What purpose do the limits serve? Does the cap attempt to discourage over-identification of special education students? Or to limit spending? Kansas has not been historically high in either of these categories, and has stayed essentially flat in special education student growth over the last several years. The minimum guarantee appears politically motivated. It guarantees funding at this level based on total student enrollment instead of special education student needs.
3. Previous special education funding task forces over the past 20 years have concluded the categorical based funding system remains the best way to provide funding to meet special education student needs. Also to best equalize funding needs throughout the state. These findings have resulted from exhaustive analysis of various funding scenarios. The current amendment was added without the benefit of exhaustive analysis. This is not a responsible approach for adding an amendment that has the potential to open the door to a complete change in the special education funding formula.
4. In discussion with many directors, it is difficult to understand why a special education entity would receive additional money under this amendment. Also, it

is difficult to understand why a special education entity would have to return an amount. It is not good practice to allow a funding system that is not understood by the people it serves. Further, it is likely that the 'winners and losers' under this amendment could change each year.

5. There will be unanticipated consequences to this amendment. For example, why are accredited private school students not counted in the total FTE student population? We are obligated to meet the special education student needs of this population, but do not count the total students in the count to determine funding? Why? The private school students are accounted for in federal special education funding. They should also be accounted for at the state level if this plan moves forward. This issue alone will have the potential to change the 'winners and losers' list.
6. There is a similar problem in infant/toddler programs. Districts have to count the funding for this staff in the special education aid part of the formula, but there is not a mechanism for counting the students under age 3.
7. If this amendment is not repealed, most special education entities will likely lose funding in the amount of categorical aid per teacher in the current formula. This would be needed to allow for the reallocation of funds based on this amendment.
8. The categorical aid funds that are part of this formula are not submitted in final form to the state until May. It will be late May or June before the state can finalize categorical aid payment information that will impact this amendment. Therefore it will be late in the budget year before districts know how much funding they will "lose" in the current budget. Also, remember this categorical aid payment information is not audited for accuracy until the next school year.
9. Why is it mathematically twice as important to give money to districts that are under the guaranteed minimum as it is to take money back from districts that are above the cap? This is the result of a 75% guaranteed minimum and a 150% cap. Is this necessary because of special education student needs? Or because of politics?

I would ask that this committee consider the points made by testimony and move to rescind this amendment. Thank you.

Presentation to the Senate Committee on Education Regarding Senate Bill No. 111

Ronald L. Sarnacki, Ph.D.

Director of Special Education

Cowley County Special Services Cooperative

March 3, 2011

I am in favor of Senate Bill 111. This bill repeals the amendment made to special education funding in 2010 which set limitations on school districts and cooperatives regarding the amount of state aid a district or cooperative could receive based on its percent of excess costs.

Elimination of the verbiage in the 2010 amendment is necessary primarily because the amendment was founded on a faulty assumption. The amendment was based on the assumption that the prevalence of students with disabilities is uniform throughout the state. This is the position adopted by proponents of census-based funding. In Kansas we know that populations of students with disabilities are not randomly or evenly distributed. One only need view the KSDE website to find the prevalence of students with disabilities and how they are distributed throughout the state. This faulty assumption makes financial winners and losers out of districts and cooperatives and unfairly penalizes or rewards districts based on an arbitrary number selected to represent allowable percentages of excess costs. Below, some inequities created by the 2010 amendment are noted by looking at the financial winners and losers if the 2010 amendment is allowed to stand.

Number	County	USD Name	Penalty/Reward	Prevalence of Disabilities
244	Coffey	Burlington Coop	-\$108,494	19.98 %
282	Elk	West Elk Coop	-\$159,150	23.98 %
619	Sumner	Sumner Cnty Coop	-\$113,785	18.51 %
636	Phillips	NorthCentral KS Coop	-\$54,744	18.77 %
611	Grant	High Plains Ed Coop	+\$145,013	10.69 %
230	Johnson	Spring Hill	+\$200,809	9.20 %
232	Johnson	DeSoto	+\$124,294	7.08 %
234	Bourbon	Ft. Scott	+ 90,758	9.05 %
480	Seward	Liberal	+\$510,471	7.85 %

- All four of the special education entities that would lose money have a high prevalence of students with disabilities.
- All five of the entities that would gain money have a low prevalence of students with disabilities.
- All four of the special education entities that would lose money are cooperatives.

It appears that cooperatives with a high prevalence of students with disabilities would be singled out by the 2010 amendment and financially punished. How would these cooperatives be able to afford to hire the staff to provide the services their students require when money is taken from them and given to districts with low rates of students with disabilities? This seems like an oxymoron. Please support Senate Bill 111. Access to an appropriate education in Kansas should not be based on where a student lives. Furthermore, census-based funding is not the silver bullet for funding special education in Kansas.

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on March 17, 2011, in Room 152-S of the Capitol.

All members were present except:
Susan Wagle - excused

Committee staff present:
Sharon Wenger, Kansas Legislative Research Department
Laura Younker, Kansas Legislative Research Department
Jason Long, Office of the Revisor of Statutes
Eunice Peters, Office of the Revisor of Statutes
Dale Dennis, Deputy Commissioner, Kansas Department of Education
Dorothy Gerhardt, Committee Assistant

Others attending:
See attached list.

Approval of Minutes

Senator Owens moved to approve the minutes of March 8, March 9, March 10, March 14, March 15, and March 16, 2011 as written. The motion was seconded by Senator Teichman. Motion carried on a voice vote.

Committee discussion was held on **SB 75-Dyslexia and other reading problems; requiring certain testing.** Following a number of comments regarding the problems and need for the legislation, it was moved by Senator Schmidt that the Chair of the Senate Education Committee be directed to address a letter to the Commissioner of the Kansas State Department of Education, the Kansas State Board of Education, and all those who previously testified at the hearing held on SB 75 that all interested parties work together toward developing a solution as well as review the contents of House Resolution 6021. Motion seconded by Senator Abrams. Motion carried on a voice vote.

Committee discussion next turned to **SB 111-Eliminating minimum and maximum calculation of special education state aid.** Comments from committee members included the fact that passing the legislation as written would effectively do away with the changes made in **SB 359** passed last year by the legislature before they actually went into effect.

It was moved by Senator Teichman that on page 3, line 27, 2011-2012 be stricken and 2012-2013 be inserted; on page 4, line 25, 2013 be stricken and 2014 be inserted; and all strikethroughs be eliminated creating a Substitute for SB 111; and recommend this Substitute for SB 111 favorable for passage. The motion was seconded by Senator Schmidt. Motion carried on a voice vote.

SB 202-School districts; purpose of state aid to public schools was briefly discussed by the committee. Senator Abrams stated he had only introduced the bill to begin the dialog defining a "suitable" education.

Committee discussion was next held on **HB 2004-School districts; defining non-resident pupil.** Jason Long, Office of the Revisor of Statutes, provided a brief summary of the legislation. Substitute for **HB 2004** would change the school finance law to redefine non-resident pupil. The bill would define a non-resident pupil as a student or member of the student's family who lives 2.5 or more miles from the attendance center the student would attend in the district in which the student resides. Current law defines a non-resident pupil as a student or member of the student's family who lives ten miles or more from the resident attendance center. In addition, the bill would clarify that provisions of the bill would not apply to school districts located in Johnson, Sedgwick, Shawnee, or Wyandotte counties.

It was moved by Senator Vratil that **HB 2004** be tabled, seconded by Senator Owens. Motion carried on a voice vote.

A summary of **HB 2191**-Concerning school districts; relating to teachers, was provided by Jason Long, Office of the Revisor of Statutes. **HB 2191** would allow school districts to offer employment contracts to teachers for up to two additional years at the end of the teacher's probationary period, thus extending until

CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on March 17, 2011, in Room 152-S of the Capitol.

the sixth year of employment the ability of the teacher to attain due process rights. In addition, the bill would require school districts to annually file a report with the State Board of Education, and the House and Senate education committees, with information regarding numbers of teachers offered due process rights. The provisions of the bill related to the additional two years of probationary employment and the reporting requirements would expire on July 1, 2016.

A balloon amendment was offered by Mark Desetti, KNEA, stating basically that a teacher's performance evaluations should support the decision to offer the teacher a contract pursuant to this legislation and that a plan of assistance be written to address those areas of the performance evaluation which form the basis for the decision to offer such a contract to the teacher. The teacher is also given the right to review any plan of assistance and to have the plan reviewed by a mentor or another teacher employed by the school district, chosen by the teacher.

It was moved by Senator Abrams that HB 2191 be amended to include the balloon amendment offered; motion seconded by Senator Teichman. Motion carried by a voice vote.

It was moved by Senator Vratil that HB 2191 also be amended on page 2, line 30, following the word fourth inserting "year or a fourth"; seconded by Senator Hensley. Motion carried on a voice vote.

It was moved by Senator Abrams that the committee recommend HB 2191, as amended, favorable for passage; seconded by Senator Teichman. Motion carried on a voice vote.

Senator Marshall requested he be allowed to introduce the pages from his district serving in the Senate today.

Chair Schodorf closed the meeting thanking staff and committee members for their work this session. Senator Vratil offered a special thanks to the Chair for her work also.

The meeting was adjourned at 2:30 p.m.

MINUTES

LEGISLATIVE EDUCATIONAL PLANNING COMMITTEE

September 22, 2011
Room 152-S–Statehouse

Members Present

Senator Jean Schodorf, Chairperson
Representative Steve Huebert, Vice-chairperson
Senator Marci Francisco
Senator Terrie Huntington
Senator Bob Marshall
Senator Ruth Teichman
Representative Barbara Ballard
Representative Pat Colloton
Representative Owen Donohoe
Representative Lana Gordon
Representative Eber Phelps
Representative Jo Ann Pottorff

Members Absent

Senator John Vratil

Staff Present

Sharon Wenger, Kansas Legislative Research Department
Martha Dorsey, Kansas Legislative Research Department
Reagan Cussimano, Kansas Legislative Research Department
Jason Long, Office of the Revisor of Statutes
Eunice Peters, Office of the Revisor of Statutes
Debbie Bartuccio, Committee Secretary

Conferees

Dr. Diane DeBacker, Commissioner of Education
Dale Dennis, Deputy Commissioner of Education
Scott Brunner, Chief Financial Officer, Division of Health Care Finance, Kansas
Department of Health and Environment
John Allison, Superintendent of Wichita Public Schools
Julene Miller, General Counsel, Kansas Board of Regents

Others Present

See attached list.

Morning Session

The meeting of the Legislative Educational Planning Committee was called to order at 10:00 a.m. by Chairperson Schodorf. Sharon Wenger, Principal Analyst, Kansas Legislative Research Department, referred members to two attachments. The first document summarized the statutory charge to the Committee (Attachment 1).

The second document was a memorandum which included summaries of all legislation passed during the 2011 Legislative Session that would affect either K-12 or higher education. A quick reference of the various bills and the short titles also was provided (Attachment 2).

Dr. Diane DeBacker, Commissioner of Education, provided testimony concerning the status of the Common Core State Standards, Multi-Tier System of Support (MTSS), state assessments, and the status of a waiver request regarding No Child Left Behind.

Dr. DeBacker indicated "the new normal is 'Doing More with Less.'" The base state aid per pupil in 2011-2012 is \$3,780 compared to \$4,400 in 2008-2009. The schools are working toward making Adequate Yearly Progress (AYP) in mathematics and reading. She reviewed the preliminary mathematics and reading trends for all students from 2005-2011. The message from Dr. DeBaker was, even though the state is doing more with less, Kansas children continue to achieve (Attachments 3 and 4).

Highlights of Dr. DeBaker's further comments include the items below.

Game Changers in Kansas

- *Reauthorization of the Elementary and Secondary Education Act (ESEA) or No Child Left Behind (NCLB).* On September 23, President Obama will make an announcement giving states flexibility to redo their accountability plan. Dr. DeBaker stated it is believed the plan will include adopting common core standards and teacher evaluations. Also, it is believed a student accountability system will be a requirement and there will be assessments tied to the new system.
- *Common Core Standards in English Language Arts and Mathematics.* Kansas already has adopted the common core standards. By the 2013-2014 school year, the common core standards will be required. There was a question concerning a national curriculum to which Dr. DeBacker commented she does not believe there will be a national curriculum. There are currently no discussions concerning this in Kansas.
- *Multi-Tier System of Support (MTSS).* MTSS is not a mandate but a best practice. One-third of Kansas schools have adopted MTSS.
- *Next Generation Assessments.* The periodic assessments of students will be adaptive and occur more frequently.
- *21st Century Accreditation of Districts and Schools.* As outlined in Attachment 4, schools will need to look at Relationships, Relevance, Rigor, Results, and Responsive Culture. Schools will get points based on how the school is

performing in these areas. Note: Results are only one-fifth of what matters in schools. This allows the schools to look at other factors of importance.

- *Teacher and Leader Evaluations (Kansas Educator Evaluation Protocol – KEEP).* Ten percent of school districts are piloting KEEP, which is a newly developed teacher evaluation tool. KEEP does not include student performance as an evaluation indicator for teachers.
- *Race to the Top – Early Learning Challenge Grant.* The state will apply for the grant. The Governor has given permission to apply and the Kansas Department of Education will be the lead organization. Kansas is eligible for up to \$50.0 million.
- *Career and Technical Education.* There are many jobs available for Kansans with postsecondary education so it will continue to be an area of interest.
- *Teacher Preparation Programs.* The demographics of Kansas students are continually changing, so it is important to prepare teachers for these changes.
- *Early Warning Systems.* Teachers will be able to tap into a system and see if a student is at-risk (*i.e.*, through poor attendance, poor grades, or disciplinary issues). Approximately 3,000 students drop out of Kansas schools every year. Schools are working to provide prevention methods to assist children who are at risk of dropping out.

State Reforms Being Discussed and Implemented Across the U.S. (See Page 7 of Attachment 4)

- *Vouchers and School Choice.* There is renewed interest in these approaches.
- *Charter School Expansion.* Kansas has charter schools. There is more interest in charter schools when federal money is available to implement them, though Kansas has not been successful in acquiring charter school funding.
- *Teacher Tenure, Evaluation, Pay, and Certification (Licensure).* There is an interest in expanding certification to allow people with business backgrounds, for example, to be able to achieve certification in order to provide important information to students.
- *Collective Bargaining.* This area is being reviewed in many states.
- *Academic Standards and Achievement.* Some states are grading schools using an A-to-F scale.

Questions from the Committee were addressed throughout the presentation.

Dale Dennis, Deputy Commissioner of Education, provided testimony concerning the status of education funding, including a review of school districts' ending balances; the status of special education maintenance of effort issues; and a review of 2011 education legislation.

Deputy Commissioner Dennis first reviewed the cash balances for unified school districts on July 1, 2011. Due to minor audit adjustments, the cash balances totaled \$1,567,862,072 on July 1, 2011. The total cash balances for all districts on July 1, 2011, were \$1,710,164,224. This was an increase of \$142,302,152. In a few cases, the cash balances were inordinately high due to consolidation and insurance claims. A chart listed the cash balances as of July 1, 2008 (\$1,369,156,886); July 1, 2009 (\$1,498,902,978); July 1, 2010 (\$1,567,862,072) and July 1, 2011 (\$1,710,164,224). A spreadsheet showing detailed information for each school district was provided (Attachment 5).

The next item for discussion was the transfers from school districts' special funds to the General Fund. House Sub. for Sub. for SB 111 authorizes school districts to transfer cash balances from the following funds back to the general fund: at-risk education, bilingual education, contingency reserve, driver training, parent education, preschool-aged at-risk, professional development, summer school, virtual school, and vocational education. The textbook and student materials revolving fund is the second priority with the special education fund the last priority for use. Local boards of education are not limited to using the funds in the priority list and are not required to expend the total unencumbered balance before utilizing the unencumbered balance in another fund.

The maximum amount a district may transfer is \$232 times the adjusted enrollment of the district. Theoretically, this would bring the base state aid per pupil (BSAPP) from \$3,780 up to \$4,012, if the district chose to do so. Some districts will choose to spend the balances by reducing transfers from the general and supplemental general funds to special funds. A computer printout (SF12-010) provided the amounts school districts budgeted to transfer from special funds to the general fund during the 2011-12 school year, which totals \$23,386,406. A copy of Form 149 also was provided, which is a worksheet given to school districts to assist in the preparation of their 2011-12 (Attachment 6).

Deputy Commissioner Dennis also reviewed the local option budget for low valuation districts. An example showed the effects when the supplemental general state aid (local option budget) is prorated at 85.7 percent for a district with low assessed valuation. This is the estimated prorated percentage for the 2011-12 school year. He also provided a computer printout (SF12-006), which provided an indication of the effects on the property tax of underfunding the local option budget (LOB) state aid. The state always funded the LOB state aid program until the 2009-10 school year. It appears that the prorated amount will be even lower in the 2011-12 school year. The mill levy is much higher for school districts with low assessed valuation (Attachment 7). The supplemental general state aid (local option budget) for 2009 through 2012 is as follows:

<u>School Year</u>	<u>Supplemental General State AID (LOB)</u>	<u>Percent</u>
2009-10	\$336,440,519	100.0
2010-11	\$338,729,552	91.7
2011-12	\$339,212,000	85.7 (estimate)

Deputy Commissioner Dennis discussed the effects on the local budget state aid and bond and interest state aid for school districts with large virtual school enrollments. The law provides that state aid is computed based on the assessed valuation per pupil. If a district has a large number of virtual students, it has the effect of reducing its assessed valuation per pupil, which, in turn, increases state aid. He provided an example of how it might work if a school district had 300 virtual students in addition to its regular enrollment of 1,250. There are very few districts with a large number of virtual students. Therefore, if these students are excluded in computing the assessed valuation per pupil, it will impact very few districts (Attachment 8).

Mr. Dennis provided a brief summary of the provisions of 2011 Senate Bill 21 related to a uniform reporting system (Attachment 9). Key points included:

- Development and maintenance of a **uniform reporting system** for receipts and expenditures for school districts to begin on July 1, 2012;
- Requirement that each school district annually submit a report to the State Board of Education on all **construction activity** undertaken by the school district that was financed by the issuance of bonds;
- Requirement that the State Department of Education annually publish on its internet website a copy of **Budget Form 150** (Attachment 10) for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each school district; and
- Requirement that the State Department of Education annually publish the following **expenditures** for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

He provided a copy of the contingency reserve law (KSA 72-6426). The contingency reserve fund will drop from 10 to 6 percent July 1, 2012 (Attachment 11).

2011 HB 2191 allows school districts to offer employment contracts to teachers for one or up to two additional years (that is, a fourth or a fourth and fifth year contract) at the end of the teacher's probationary period, thus extending until the sixth year of employment the ability of the teacher to attain due process rights. Prior law stated that a new teacher in a school district, area vocational-technical school, or community college cannot attain due process rights in less than three years with no provision to extend that time.

Any teacher offered a contract under the provisions of the bill will be evaluated, and a plan of assistance will be written to assist the teacher in meeting areas needing improvement as noted in the evaluation. Before signing or rejecting the contract, a teacher will have not less than 48 hours from the time the contract is offered to review and consider the contract and plan for assistance.

In addition, the bill requires school districts to annually file a report with the State Board of Education, and the House and Senate Education committees, concerning information about teachers being offered contracts under the provisions above. The provisions related to the additional two years of probationary employment and reporting requirements will expire on July

1, 2016. The State Department of Education plans to collect the appropriate information for the 2011-12 school year during the fall of 2012 (Attachments 12 and 13).

On August, 17, 2011, a letter was sent to Secretary Arne Duncan, U.S. Department of Education, Washington, D.C., from Governor Sam Brownback requesting that the U.S. Department of Education accept the letter and supporting documents as the official request of the State of Kansas for a waiver of state maintenance of financial support under 34 CFR 300.163(c), Waivers for Exceptional or Uncontrollable Circumstances, in the amount of \$34,193,605 for State Fiscal Year 2011 (SFY 11) (Attachment 14).

Questions from the Committee were addressed throughout the presentation.

Afternoon Session

Scott Brunner, Chief Financial Officer, Division of Health Care Finance, Kansas Department of Health and Environment, provided a review of issues related to Medicaid reimbursement to school districts (Attachment 15). The discussion centered on the change regarding reimbursement to school districts for attendant care. Attendant care was removed from covered services on July 1, 2009. This reduced school districts' fee for service payments by about \$10.0 million. Some districts were hurt more than others depending upon the amount of dependent care a district provided. Mr. Brunner presented a spreadsheet listing the total Medicaid special education payments for FY2010 and FY2011 by school district (Attachment 16).

Questions from the Committee were addressed throughout the presentation.

John Allison, Superintendent, Wichita Public Schools, provided a presentation regarding district ending cash balances, what the funds represent, and how they are used (Attachment 17).

He discussed the role of cash balances in the annual district budget, stating it is not just "extra money" and is critical to cash flow throughout the year. He wanted to dispel the myth that the district is unwilling to use fund balances. The total cash balance of all operating funds has been reduced by eight percent from a year ago. A contingency reserve of \$14.9 million is eight days of operating cash. The district has 34 state-mandated funds. Three are unrestricted (general fund, local option budget, and contingency reserve). The remainder are restricted. Mr. Allison went on to make the following points.

For Purposes of Required State Reporting, the Public Will See 25 Funds Reported

- Textbooks and Student Revolving Materials include, not only the parent-paid fees for textbooks, but also music instrument rental, student fees, and athletic activities.
- Bonds that have been sold, which are held in order to pay for planned bond construction, are not represented on the year-end report in the budget book.

- The special reserve fund includes district health insurance and workers compensation.

The Role of June 30 Fund Balances

- The financial activity in these funds throughout the year supports budgeted expenditures.
 - The unencumbered cash reflected as the year-end balance in each of these funds is essential to ongoing operations;
 - Unencumbered cash does not mean "extra money";
 - If these funds are depleted permanently, then significant cuts would have to be made in budgeted expenditures;
- What is reported as a June 30 balance is only a point-in-time measure, which changes dramatically during the year; and
- Fund balances are critical for cash flow. For example, the June 30 balance each year pays special education bills until the first aid payment in October.

How SB 111 Factors In

- SB 111 allows for 12 funds to have temporary flexibility for a period of one year in order to make up for the funding cut by the Kansas Legislature.
 - Limited to the amount lost due to state funding cuts - \$232 per student; and
 - Wichita is permitted to use a maximum of \$16.4 million.
- Other Limitations:
 - Federal requirements do not allow districts to have special education funding lower than the prior year;
 - Parent-paid fees for specific purposes (textbooks, instrument rental); and
 - A source that replaces funds if used for a different purpose (for example, professional development has no on-going revenue source).

SB 111 Provisions

- Eight of the 12 funds include: 4-year-old; bilingual; eSchool; Driver's Education; Professional Development; Parents as Teachers; Summer School; and Vocational. Combined balances of these eight funds dropped by 67 percent from June 30 to December 31.
- Remaining four funds covered by SB 111 represent 94 percent of the balance in these 12 funds.

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- At-risk
 - Funds teachers in classrooms.
- Textbooks and student revolving funds
 - Parent-paid fees, with the expectation money will be used for the stated purpose;
 - Includes textbooks, student materials, music instrument rental, and athletics; and
 - Takes several years to save up for a major textbook adoption.
- Special education
 - Balance required to cover salaries until first special education payment is received in October; and
 - Must meet “maintenance of effort” requirements
- Contingency reserve
 - District saving account; and
 - Amounts to just eight days of operating cash.

2011-12 Budget

- Status of Local Option Budget (LOB) presents concerns for 2011-12.
 - LOB is a property tax funding source for districts;
 - Includes LOB “state aid” to help equalize tax burden across the state;
 - Legislature capped funding for LOB aid, resulting in a prorating of state aid for 2011-12. The estimated shortfall next year is \$3.5 million; and
 - Sedgwick County anticipates tax collections will be down, reducing the base amount on which the LOB is calculated. The estimated shortfall next year will be \$1.6 million.
- Cash balances are being used in a limited, fiscally responsible way to balance the 2011-12 budget.
 - Entire Drivers' Education Fund balance will be swept (\$267,944);
 - \$1 million from Virtual Education Fund balance. Note: not “new” funding, accounting change required recognition in a different fund balance - \$1,145,584; and
 - \$3.5 million from Special Education Fund balance.

In Conclusion

- As planned, cash balances are being used in a limited, fiscally responsible way to balance the budget;

- Cash balances will remain to support cash-flow through the operating year, support budget when state payments are late, and allow for prompt and timely payment of employees and vendors; and
- Conservative and responsible use of fund balances will allow Board of Education to keep local property taxes flat in 2011-12.

Questions from the Committee were addressed throughout the presentation.

Julene Miller, General Counsel, Kansas Board of Regents, presented an update regarding the pending litigation between three plaintiff community colleges, five intervenor community colleges, and the Board of Regents. Dr. Andy Tompkins, President and CEO, Kansas Board of Regents also was available for questions.

In 2009, the board of trustees of Pratt Community College, Cowley County Community College, and Dodge City Community College sued the Board claiming that the Board had misinterpreted the statutes providing for Postsecondary Aid to certain institutions, and that these three colleges should have been deemed institutions eligible to receive that type of state aid. They claimed that had they been included in this funding source, they would have received significantly more total state aid since 1999 than they have been receiving. The Board responded with a motion to dismiss, denying those claims, and explaining that the relevant statutes had been interpreted consistently by the Board of Education and the Board of Regents since their enactment (1974 for Postsecondary Aid), and that to interpret them in any other way at this point in time would be to the detriment of all the institutions that now share in the distribution of those funds. In fact, the three colleges pursued legislation during the 2009 Legislative Session that would have clearly stated their eligibility for Postsecondary Aid; the Legislature chose not to act on their proposed legislation. The Court refused to dismiss the case.

During the 2011 Session, the Legislature enacted SB 143. 2011 SB 143 and a bill that was passed in 2010 repealed the Postsecondary Aid statutes and the provisions for calculating Community College Operating Grant, replacing them with a new structure for determining state aid for technical education based on the cost of providing those courses. The bill was passed resoundingly, but there were no funds made available to implement its provisions. Instead, the Legislature attached *provisos* to the two relevant appropriations bills: Postsecondary Tiered Technical Education State Aid and Non-tiered Course Credit Hour Grant, thereby requiring the Board to total for each institution the primary state appropriations it received in FY2011, reduce the amount by approximately 1 percent, and distribute the difference. Under these appropriation *provisos*, each institution would receive the same amount of state aid it received in the previous year for Community College Operating Grant and Postsecondary Aid less approximately 1 percent.

On July 7, 2011, the Shawnee County Court (Judge Theis) issued a ruling against the plaintiff community colleges for any back damages (fiscal years up to and including FY2011) and found that the passage of 2011 SB 143 addressed the plaintiffs' complaints going forward, but retained jurisdiction and indicated that if prior years' amounts (that had been calculated using the pre-SB 143 methodology) would be used by the Board in determining the FY2012 appropriation, he might take action to affect that distribution.

On July 22, 2011, during a telephone conference call, the Judge indicated his intent to remand the case back to the Board of Regents with instructions to recalculate the FY2011 allocation of Other Institutions Aid for Technical Education as though plaintiffs had been treated

the same as the intervenor community colleges and included in the distribution of that fund for that year, for the sole purpose of establishing a new base from which the legislative *proviso* set forth in HB 2014 (the 2011 appropriations bill) could be calculated for FY 2012. The plaintiffs have claimed a total of \$1.3 million for that fiscal year, so such a recalculation would result in several colleges receiving less in FY 2012 than had been anticipated, even after the Community College Operating Grant is recalculated to net out the plaintiffs' difference between what they received, and what they claim they should have received.

As of the writing of this update, the Court has not yet issued a written order to this effect. However, the Board is taking steps in anticipation of the case being remanded to them. Statutes require the Board to distribute 50 percent of the appropriation to eligible institutions on August 1 and 50 percent on January 1. The Board authorized the August 1 distribution, which, in effect, was approximately a 1 percent across-the-board reduction from the FY 2010 amount distributed to the eligible institutions. Board staff has requested information from the plaintiffs regarding their course offerings and credit hours for the years that were used to calculate the Other Institutions Aid for Technical Education distribution for FY 2011 that could be used to calculate the January distribution (Attachment 18).

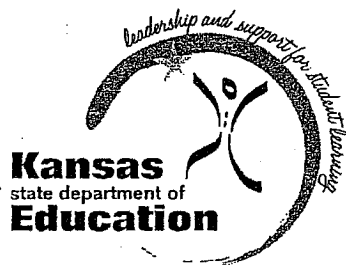
Questions from the Committee were addressed throughout the presentation.

Chairperson Schodorf requested Committee members provide Sharon Wenger with topics for discussion at the next meeting on December 7, 2011. Chairperson Schodorf adjourned the meeting at 3:15 p.m.

Prepared by Debbie Bartuccio
Edited by Sharon Wenger

Approved by Committee on:

December 7, 2011
(Date)



Division of Fiscal & Administrative Services

785-296-3871
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120 SE 10th Avenue • Topeka, KS 66612-1182 • 785-296-6338 (TTY) • www.ksde.org

September 22, 2011

TO: Legislative Educational Planning Committee

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Transfers from Special Funds to General Fund
(2011-12 Budgeted)

House Sub. for Sub. for Senate Bill 111 authorizes school districts to transfer cash balances from the following funds back to the general fund: at-risk education, bilingual education, contingency reserve, driver training, parent education, preschool-aged at-risk, professional development, summer school, virtual school, and vocational education. The textbook and student materials revolving fund is the second priority with the special education fund the last priority for use. Local boards of education are not limited to using the funds in the priority list and are not required to expend the total unencumbered balance before utilizing the unencumbered balance in another fund.

The maximum amount is \$232 times the adjusted enrollment of the district. Theoretically, this would bring the base state aid per pupil (BSAPP) from \$3,780 up to \$4,012 if the district chose to do so. Some districts will choose to spend the balances by reducing transfers from the general and supplemental general funds to special funds.

Attached is a computer printout (SF12-010) which provides the amounts school districts *budgeted* to transfer from special funds to the general fund during the 2011-12 school year which totals \$23,386,406. We have also provided a copy of Form 149 which was a worksheet provided to school districts to assist in the preparation their 2011-12.

USD# _____

TRANSFER CASH BALANCES TO GENERAL FUND(2011-12 only)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/11	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)				
Bilingual Education				
Contingency Reserve				
Driver Training				
Parent Education Program				
At-risk Education (Pre-School)				
Professional Development				
Summer Program				
Virtual School				
Vocational Education				
*Textbook and Student Materials Revolving				
*Special Education				
TOTAL				

- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? _____
- 3) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$232 x adj. (weighted) FTE enrollment, excluding special education] _____
- 4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? [Determine the amount available by taking the total in the Difference column (question 1, Col 3) \$ _____ divided by the number of years until state revenues increase (question 2) _____] = _____
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 3 or question 4 (whichever is lower).

This amount will be transferred to Line 20 of Form 150.

*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

Note: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-296-3871.

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0256	Marmaton Valley	Allen	156,948
D0257	Iola	Allen	0
D0258	Humboldt	Allen	0
D0365	Garnett	Anderson	9,250
D0479	Crest	Anderson	0
D0377	Atchison Co Comm Schools	Atchison	194,714
D0409	Atchison Public Schools	Atchison	0
D0254	Barber County North	Barber	0
D0255	South Barber	Barber	0
D0355	Ellinwood Public Schools	Barton	0
D0428	Great Bend	Barton	0
D0431	Hoisington	Barton	0
D0234	Fort Scott	Bourbon	0
D0235	Uniontown	Bourbon	0
D0415	Hiawatha	Brown	14,000
D0430	South Brown County	Brown	0
D0205	Bluestem	Butler	0
D0206	Remington-Whitewater	Butler	216,062
D0375	Circle	Butler	324,784
D0385	Andover	Butler	0
D0394	Rose Hill Public Schools	Butler	450,023
D0396	Douglass Public Schools	Butler	0
D0402	Augusta	Butler	43,456
D0490	El Dorado	Butler	0
D0492	Flinthills	Butler	0
D0284	Chase County	Chase	0
D0285	Cedar Vale	Chautauqua	74,054
D0286	Chautauqua Co Community	Chautauqua	0
D0404	Riverton	Cherokee	0
D0493	Columbus	Cherokee	0
D0499	Galena	Cherokee	0
D0508	Baxter Springs	Cherokee	0
D0103	Cheylin	Cheyenne	0
D0297	St Francis Comm Sch	Cheyenne	0
D0219	Minneola	Clark	0
D0220	Ashland	Clark	0
D0379	Clay Center	Clay	0
D0333	Concordia	Cloud	0
D0334	Southern Cloud	Cloud	95,000
D0243	Lebo-Waverly	Coffey	0
D0244	Burlington	Coffey	0
D0245	LeRoy-Gridley	Coffey	0
D0300	Comanche County	Comanche	0
D0462	Central	Cowley	0
D0463	Udall	Cowley	0

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SF12-010.xlsx

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0465	Winfield	Cowley	18,400
D0470	Arkansas City	Cowley	0
D0471	Dexter	Cowley	72,384
D0246	Northeast	Crawford	0
D0247	Cherokee	Crawford	0
D0248	Girard	Crawford	0
D0249	Frontenac Public Schools	Crawford	0
D0250	Pittsburg	Crawford	0
D0294	Oberlin	Decatur	0
D0393	Solomon	Dickinson	137,274
D0435	Abilene	Dickinson	150,000
D0473	Chapman	Dickinson	0
D0481	Rural Vista	Dickinson	0
D0487	Herington	Dickinson	0
D0111	Doniphan West Schools	Doniphan	0
D0114	Riverside	Doniphan	0
D0429	Troy Public Schools	Doniphan	0
D0348	Baldwin City	Douglas	0
D0491	Eudora	Douglas	0
D0497	Lawrence	Douglas	3,206,727
D0347	Kinsley-Offerle	Edwards	0
D0502	Lewis	Edwards	0
D0282	West Elk	Elk	0
D0283	Elk Valley	Elk	0
D0388	Ellis	Ellis	0
D0432	Victoria	Ellis	0
D0489	Hays	Ellis	0
D0112	Central Plains	Ellsworth	0
D0327	Ellsworth	Ellsworth	0
D0363	Holcomb	Finney	0
D0457	Garden City	Finney	0
D0381	Spearville	Ford	0
D0443	Dodge City	Ford	0
D0459	Bucklin	Ford	0
D0287	West Franklin	Franklin	0
D0288	Central Heights	Franklin	0
D0289	Wellsville	Franklin	0
D0290	Ottawa	Franklin	35,000
D0475	Geary County Schools	Geary	0
D0291	Grinnell Public Schools	Gove	0
D0292	Wheatland	Gove	58,000
D0293	Quinter Public Schools	Gove	0
D0281	Graham County	Graham	0
D0214	Ulysses	Grant	0
D0102	Cimarron-Ensign	Gray	0

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SF12-010.xlsx

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0371	Montezuma	Gray	0
D0476	Copeland	Gray	0
D0477	Ingalls	Gray	0
D0200	Greeley County Schools	Greeley	0
D0386	Madison-Virgil	Greenwood	82,000
D0389	Eureka	Greenwood	0
D0390	Hamilton	Greenwood	35,479
D0494	Syracuse	Hamilton	0
D0361	Anthony-Harper	Harper	0
D0511	Attica	Harper	0
D0369	Burrton	Harvey	89,942
D0373	Newton	Harvey	300,000
D0439	Sedgwick Public Schools	Harvey	187,000
D0440	Halstead	Harvey	227,713
D0460	Hesston	Harvey	6,000
D0374	Sublette	Haskell	0
D0507	Satanta	Haskell	0
D0227	Jetmore	Hodgeman	0
D0335	North Jackson	Jackson	0
D0336	Holton	Jackson	0
D0337	Royal Valley	Jackson	0
D0338	Valley Falls	Jefferson	0
D0339	Jefferson County North	Jefferson	0
D0340	Jefferson West	Jefferson	0
D0341	Oskaloosa Public Schools	Jefferson	0
D0342	McLouth	Jefferson	0
D0343	Perry Public Schools	Jefferson	146,000
D0107	Rock Hills	Jewell	0
D0229	Blue Valley	Johnson	0
D0230	Spring Hill	Johnson	0
D0231	Gardner Edgerton	Johnson	0
D0232	De Soto	Johnson	0
D0233	Olathe	Johnson	0
D0512	Shawnee Mission Pub Sch	Johnson	0
D0215	Lakin	Kearny	0
D0216	Deerfield	Kearny	0
D0331	Kingman - Norwich	Kingman	0
D0332	Cunningham	Kingman	87,046
D0422	Kiowa County	Kiowa	171,819
D0474	Haviland	Kiowa	0
D0503	Parsons	Labette	0
D0504	Oswego	Labette	0
D0505	Chetopa-St. Paul	Labette	197,618
D0506	Labette County	Labette	0
D0468	Healy Public Schools	Lane	42,201

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SF12-010.xlsx

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0482	Dighton	Lane	79,052
D0207	Ft Leavenworth	Leavenworth	0
D0449	Easton	Leavenworth	0
D0453	Leavenworth	Leavenworth	934,827
D0458	Basehor-Linwood	Leavenworth	62,102
D0464	Tonganoxie	Leavenworth	0
D0469	Lansing	Leavenworth	715,929
D0298	Lincoln	Lincoln	0
D0299	Sylvan Grove	Lincoln	0
D0344	Pleasanton	Linn	0
D0346	Jayhawk	Linn	0
D0362	Prairie View	Linn	0
D0274	Oakley	Logan	0
D0275	Triplains	Logan	0
D0251	North Lyon County	Lyon	0
D0252	Southern Lyon County	Lyon	0
D0253	Emporia	Lyon	24,170
D0397	Centre	Marion	0
D0398	Peabody-Burns	Marion	0
D0408	Marion-Florence	Marion	0
D0410	Durham-Hillsboro-Lehigh	Marion	0
D0411	Goessel	Marion	87,709
D0364	Marysville	Marshall	0
D0380	Vermillion	Marshall	132,285
D0498	Valley Heights	Marshall	67,000
D0400	Smoky Valley	McPherson	327,746
D0418	McPherson	McPherson	0
D0419	Canton-Galva	McPherson	3,472
D0423	Moundridge	McPherson	18,600
D0448	Inman	McPherson	0
D0225	Fowler	Meade	0
D0226	Meade	Meade	50,000
D0367	Osawatomie	Miami	0
D0368	Paola	Miami	0
D0416	Louisburg	Miami	0
D0272	Waconda	Mitchell	0
D0273	Beloit	Mitchell	0
D0436	Caney Valley	Montgomery	259,772
D0445	Coffeyville	Montgomery	0
D0446	Independence	Montgomery	0
D0447	Cherryvale	Montgomery	0
D0417	Morris County	Morris	0
D0217	Rolla	Morton	0
D0218	Elkhart	Morton	0
D0113	Prairie Hills	Nemaha	289,000

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SF12-010.xlsx

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0115	Nemaha Central	Nemaha	230,910
D0101	Erie-Galesburg	Neosho	0
D0413	Chanute Public Schools	Neosho	0
D0106	Western Plains	Ness	0
D0303	Ness City	Ness	53,402
D0211	Norton Community Schools	Norton	0
D0212	Northern Valley	Norton	0
D0420	Osage City	Osage	0
D0421	Lyndon	Osage	0
D0434	Santa Fe Trail	Osage	0
D0454	Burlingame Public School	Osage	0
D0456	Marais Des Cygnes Valley	Osage	0
D0392	Osborne County	Osborne	0
D0239	North Ottawa County	Ottawa	0
D0240	Twin Valley	Ottawa	0
D0495	Ft Larned	Pawnee	0
D0496	Pawnee Heights	Pawnee	0
D0110	Thunder Ridge Schools	Phillips	648
D0325	Phillipsburg	Phillips	130,000
D0326	Logan	Phillips	0
D0320	Wamego	Pottawatomie	5,968
D0321	Kaw Valley	Pottawatomie	0
D0322	Onaga-Havensville-Wheaton	Pottawatomie	0
D0323	Rock Creek	Pottawatomie	24,049
D0382	Pratt	Pratt	35,000
D0438	Skyline Schools	Pratt	0
D0105	Rawlins County	Rawlins	70,000
D0308	Hutchinson Public Schools	Reno	380,211
D0309	Nickerson	Reno	0
D0310	Fairfield	Reno	0
D0311	Pretty Prairie	Reno	84,478
D0312	Haven Public Schools	Reno	0
D0313	Buhler	Reno	0
D0109	Republic County	Republic	1,587
D0426	Pike Valley	Republic	0
D0376	Sterling	Rice	0
D0401	Chase-Raymond	Rice	0
D0405	Lyons	Rice	243,938
D0444	Little River	Rice	30,000
D0378	Riley County	Riley	0
D0383	Manhattan-Ogden	Riley	600,000
D0384	Blue Valley	Riley	0
D0269	Palco	Rooks	77,326
D0270	Plainville	Rooks	0
D0271	Stockton	Rooks	0

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0395	LaCrosse	Rush	0
D0403	Otis-Bison	Rush	91,130
D0399	Paradise	Russell	0
D0407	Russell County	Russell	0
D0305	Salina	Saline	1,135,000
D0306	Southeast Of Saline	Saline	14,000
D0307	Ell-Saline	Saline	0
D0466	Scott County	Scott	122,901
D0259	Wichita	Sedgwick	4,767,944
D0260	Derby	Sedgwick	0
D0261	Haysville	Sedgwick	29,242
D0262	Valley Center Pub Sch	Sedgwick	0
D0263	Mulvane	Sedgwick	0
D0264	Clearwater	Sedgwick	82,512
D0265	Goddard	Sedgwick	0
D0266	Maize	Sedgwick	0
D0267	Renwick	Sedgwick	20,000
D0268	Cheney	Sedgwick	100,000
D0480	Liberal	Seward	0
D0483	Kismet-Plains	Seward	325,000
D0345	Seaman	Shawnee	0
D0372	Silver Lake	Shawnee	0
D0437	Auburn Washburn	Shawnee	937,338
D0450	Shawnee Heights	Shawnee	339,247
D0501	Topeka Public Schools	Shawnee	3,032,807
D0412	Hoxie Community Schools	Sheridan	0
D0352	Goodland	Sherman	0
D0237	Smith Center	Smith	125,000
D0349	Stafford	Stafford	0
D0350	St John-Hudson	Stafford	0
D0351	Macksville	Stafford	0
D0452	Stanton County	Stanton	0
D0209	Moscow Public Schools	Stevens	0
D0210	Hugoton Public Schools	Stevens	0
D0353	Wellington	Sumner	0
D0356	Conway Springs	Sumner	0
D0357	Belle Plaine	Sumner	0
D0358	Oxford	Sumner	0
D0359	Argonia Public Schools	Sumner	0
D0360	Caldwell	Sumner	0
D0509	South Haven	Sumner	0
D0314	Brewster	Thomas	49,370
D0315	Colby Public Schools	Thomas	40,901
D0316	Golden Plains	Thomas	0
D0208	Wakeeney	Trego	16,939

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SF12-010.xlsx

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0329	Mill Creek Valley	Wabaunsee	0
D0330	Mission Valley	Wabaunsee	0
D0241	Wallace County Schools	Wallace	0
D0242	Weskan	Wallace	0
D0108	Washington Co. Schools	Washington	140,000
D0223	Barnes	Washington	0
D0224	Clifton-Clyde	Washington	0
D0467	Leoti	Wichita	169,000
D0387	Altoona-Midway	Wilson	0
D0461	Neodesha	Wilson	0
D0484	Fredonia	Wilson	0
D0366	Woodson	Woodson	0
D0202	Turner-Kansas City	Wyandotte	0
D0203	Piper-Kansas City	Wyandotte	0
D0204	Bonner Springs	Wyandotte	0
D0500	Kansas City	Wyandotte	0
TOTAL			23,386,406

Approved: May 11, 2011
Date

MINUTES OF THE HOUSE APPROPRIATIONS COMMITTEE

The meeting was called to order by Chairman Rhoades called the meeting to order at 12:34 p.m. on March 31, 2011, in Room 346-S of the Capitol.

All members were present except:

Representative Carlson - Excused
Representative Gordon - Excused
Representative Kleeb - Excused
Representative McLeland - Excused
Representative Shultz - Excused

Committee staff present:

Jim Wilson, Office of the Revisor of Statutes
Jason Long, Office of the Revisor of Statutes
J.G. Scott, Kansas Legislative Research Department
Jarod Waltner, Kansas Legislative Research Department
Shirley Morrow, Kansas Legislative Research Department
Cindy O'Neal, Administrative Assistant, Appropriations Committee
Kathy Holscher, Committee Assistant, Appropriations Committee

Conferees:

Doug Bowman, Kansas Interagency Coordinating Council on Early Childhood Developmental Services

Terry Collins, Doniphan County Education Coop
Dr. Linda Aldridge, Kansas Association of Special Education Administrators
Bert Moore, Chautauqua & Elk County Special Education Services

Others attending: See attached list

- Attachment 1 SB111 Testimony - Kansas Interagency Coordinating Council
- Attachment 2 SB 111 Testimony - Doniphan County Education Cooperative
- Attachment 3 SB 111 Testimony - Kansas Association of Special Education Administrators
- Attachment 4 SB 111 Testimony - Chautauqua and Elk County Special Education Services
- Attachment 5 SB 111 Testimony - Northwest Kansas Educational Service Center
- Attachment 6 SB 111 Testimony - Cowley County Special Services Cooperatives
- Attachment 7 SB 111 Testimony - High Plains Educational Cooperatives
- Attachment 8 SB 111 Testimony - ANW Special Education Cooperative
- Attachment 9 SB 111 Testimony - North Central Kansas Special Education Cooperative
- Attachment 10 SB 111 Testimony - Hays West Central Kansas Special Education Coop
- Attachment 11 Trends in Student Free and Reduced Lunch Eligibility

SB 111: An act concerning school districts; relating to special education state aid

Doug Bowman, Staff, Kansas Interagency Coordinating Council on Early Education Services, presented testimony as a proponent of SB 111 (Attachment 1). He stated that the proposal would calculate an average amount of aid reimbursement per student and the current law then would reduce the payment for districts that exceed 150% of the statewide average. SB 111 would delay the implementation for one year, he added.

Terry Collins, Director, Doniphan County Education Cooperative #616, presented testimony as a proponent of SB 111 (Attachment 2). He discussed the effect of the calculations and the potential impact on the districts. With this bill the delay of implementation would give the districts another year to further study the impact on school districts.

Terry Collins responded to questions from committee members. He stated that current dollars are based on FTE teaching positions (\$24,500 per teacher) with 4/10 % of that amount for paraprofessionals.

Dr. Linda Aldridge, representing the Kansas Association of Special Education Administrators, presented testimony as a proponent of SB 111 (Attachment 3). She stated that the without the passage of this bill

3-31-11

CONTINUATION SHEET

Minutes of the House Appropriations Committee at 12:34 p.m. on March 31, 2011, in Room 346-S of the Capitol.

approximately \$50 reduction per teacher in special education would be implemented and the deletion of the minimum and maximum section would restore the disbursement of aid to the previous formula which would eliminate funding shifts.

Bert Moore, Director, Chautauqua and Elk County Special Education Services, presented an overview of the Special Education Funding Task Force and testimony in support of SB 111 (Attachment 4). He stated that with the passage of this bill the language would be removed regarding the calculation of excess cost from the formula.

Mr. Moore responded to questions from committee members. He stated that if this bill does not pass, the three districts he represents would lose \$150,000 in funding. Mr. Moore discussed the impact on programs and services funding reductions and meeting the needs of special education students.

Chairman Rhoades stated the written testimony has been distributed from Northwest Kansas Educational Service Center (Attachment 5), Cowley County Special Services Cooperative (Attachment 6), High Plains Educational Cooperative (Attachment 7), ANW Special Education Cooperative (Attachment 8), North Central Kansas Special Education Cooperative (Attachment 9), and Hays West Central Kansas Special Education Coop (Attachment 10). A copy of Trends in Student Free and Reduced Lunch Eligibility was distributed to committee members (Attachment 11) as requested by members, he added.

The meeting adjourned at: 1:09 p.m.


Mark Rhoades, Chairman

APPROPRIATIONS COMMITTEE GUEST LIST

DATE: 3/31/11

NAME	REPRESENTING
Derek Hein	HEIN LAW FIRM
Dodie Wellshear	USA/KS
Bert Moore	USD 282
Cheryl Emmel	USA/Kansas
Tracy Russell	SQE
Jerry Calloway	DCEC # 616
Leslie Aldrich	KASEA
Jennifer Crew	USD 501
Leigh Beck	Capitol Strategies
Justin Mifalad	KIDOL
Mindy Brissey	American Federation of Teachers
RJ Wilson	KUSE
Ju Hall	Federica Consulting

• MAKE A • *Difference*

TESTIMONY BEFORE HOUSE APPROPRIATIONS COMMITTEE ON SB 111 – 3/31/2011

My name is Doug Bowman, and I serve as staff to the Kansas Interagency Coordinating Council on Early Childhood Developmental Services (Kansas ICC). This testimony is being written jointly by the Special Education Advisory Council and the Kansas ICC, as a result of our recent combined meeting. Our collaborative effort to provide advice is an historic first for our two Councils. Both Councils have endorsed this testimony.

We wish to thank the Committee for the opportunity to provide testimony on SB 111. First we wish to clarify that the original changes made last year (in then SB 359), in particular those pertaining to special education catastrophic aid were greatly needed and properly implemented. We applaud your efforts in that regard.

However there is a provision that is scheduled to go into effect for the upcoming 2011-2012 school year that causes us grave concern. The proposal is to calculate an average amount of categorical aid reimbursement per student enrolled. The current law then would reduce that payment of categorical aid reimbursement for school districts (or special education cooperatives) that exceed 150% of the statewide average. The bill before you (SB 111) would delay the implementation of that provision for one year.

The proposed reduction of categorical aid reimbursements serves as a strong disincentive for local school districts to serve children aged birth to three years with special needs. The funds used to serve these youngest children would be factored into these calculations, however those young children served would not be considered in the same formula.

Almost one-third of the 37 tiny-k networks (Part C of IDEA) are currently administered by a local school district or special education cooperative. All of the others (except one) access special education funding through categorical aid reimbursements arranged collaboratively with a Local Education Agency (LEA). Special education categorical aid reimbursement is in fact, the single largest source of funding for the tiny-k system. The tiny-k system has been historically underfunded, and reliant upon the collaborative efforts of our local partners. Anything which puts at risk the largest funding stream could jeopardize the entire tiny-K system.

Our concern is that the implementation of that one section in the original SB 359 may disrupt these carefully constructed collaborations that often took years to establish. LEAs that find themselves at (or near) that 150% benchmark established by SB 359 will hesitate to continue supporting vital services to young children and their families.

The Special Education Advisory Council and the Kansas Interagency Coordinating Council on Early Childhood strongly advises you to pass SB 111 before the implementation next school year of the provisions we think will be harmful to Kansas children. Thank you again for the opportunity to provide this advice and assistance. I will gladly stand for questions.

• Coordinating Council on Early Childhood Developmental Services • –

Curtis State Office Building, 1000 SW Jackson, Suite 220, Topeka, Kansas 66612-1274

TDD/TTY: (800) 332-6262 (796) 296-1294 E-Mail: dbowman@kdhe.state.ks.us fax: (785) 296-8616

Website: www.Kansasicc.org

L014271

Appropriations Commit

Date *March 31, 2011*

Doniphan County Education Cooperative #616

785-982-4204 Terry E. Collins, Director P.O. Box 399 Troy KS 66087

SB 111 March 31, 2011

Honorable Chairman Rhoades and Members of the House Appropriations Committee

I testified in favor of the original SB 111 which eliminated the minimum and maximum calculations of state aid. This amended version postpones the effective date of those calculations until 2012-2013. The original bill's intention was to remove the addendum from last year's SB 359. That amendment was essentially the first step towards a census-based type of funding.

Professor Bruce Baker at Rutgers in New Jersey and Matthew Ramsey Assistant Professor and Director of the Special Education Teacher program at Benedictine College in Atchison, Kansas recently published a research study in the Journal of Educational Finance. (35:3 Winter 2010 245-275). I have provided you a copy of the abstract with my written testimony.

I would like to highlight a few key issues from the research project:

- **Census-based funding does not rely on census data**
- **Census-based funding assumes that students with disabilities are equally distributed**
- **Census-based funding provides local districts a lump sum allocation based on the assumption of a uniform distribution of students with disabilities.**
- **Researchers have found that students with disabilities are not equally distributed**
- **Researchers find that children with disabilities are non-randomly and non-uniformly distributed across geographic spaces.**

When legislators were first told about the effects of the minimum and maximum calculations, the FY '09 average costs of all students was \$608 and only 5 LEA's would be affected. (three under 75% and two over 150%) Using the FY '10 data, the average cost of all students is \$685. The number of LEA's affected has now jumped to nine with five below 75% and four above 150%. Those LEA's represent 27 different school districts. There is no way to accurately predict how many districts will fall outside the minimum/maximum limits because the average excess cost is unknown until the end of the fiscal year.

This funding system is based upon an assumption that students with disabilities are equally distributed in Kansas. Research indicates that children with disabilities in other states are non-randomly and non-uniformly distributed across geographic spaces.

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Attachment 2

While there is no way to accurately predict who will gain additional funds and who will return funds in any given year. There is a way to predict what would happen if there is a movement towards a 92% cap on excess costs.

Using the FY 10 data:

75% x 685 = **514** 150% x 685 = **1028**
85% x 685 = **582** 120% x 685 = **822**
92% x 685 = **630**

Below 75%	Above 150%
75% x 685 = 5 agencies < 514 = 13	150% x 685 = 4 agencies > 1028 = 14
85% x 685 = 5 agencies < 582 = 17	120% x 685 = 21 agencies > 822 = 121
92% x 685 = 13 agencies < 630 = 38	92% x 685 = 51 agencies > 630 = 229

It is helpful to recognize that according to the FY '10 data sheet:

- Those 51 special education agencies equal 80% of the 64 agencies across the state. They represent 229 of the state's school districts. So, 229 districts will suffer a negative financial effect from this type of census-based formula.
- Under the current system, every teacher is reimbursed at the same rate regardless of how much a district/agency chooses to spend on salaries. If the State Department provides \$24,250 per teacher in Doniphan County then every agency in the state will receive the same amount per FTE.
- The more you spend in salaries, equipment, and technology the less \$24,250 will cover. The more efficient a district/agency is then the more \$24,250 will cover.

As you have heard or will soon hear, there are many unintended effects of this amendment to SB 359. As a current member and Past President of the Kansas Association of Special Education Administrators, I cannot be in favor of a funding formula that creates inequalities across the state.

I ask that the Committee consider all that you hear today and that you do not implement a funding formula that will, -- immediately reduce teacher aid by \$50/FTE -- create major problems with the special education budget process-- create maintenance of effort issue. Please support SB 111.

Abstract

Over the past few decades, a handful of states have chosen to provide state financing of special education programs through a method referred to as "Census-Based" funding—an approach which involves allocated block-grant funding on an assumed basis of uniform distribution of children with disabilities across school districts. The approach has been argued to eliminate financial incentives for classification of marginal—low severity, higher incidence—disabilities. We explain herein that despite some evidence linking headcount-based financing schemes to increased classification on rates (a) no evidence exists whether the incentivized rates are more or less indicative of true prevalence of disabilities, and (b) where attempts have been made to discern whether certain populations of children with disabilities are in fact uniformly distributed, researchers have found that they are not. We use U.S. Census data on families of children with disabilities to evaluate the geographic and demographic distribution of those families in Pennsylvania and New Jersey, finding high degrees of geographic clustering, relationships between census disability rates, census poverty rates, geographic locations and school district classification on rates. In short, we find families of children with disabilities to be non-randomly and non-uniformly distributed across geographic spaces in Pennsylvania and New Jersey. We conclude by evaluating the equity consequences of assuming falsely that these children are distributed uniformly.

Bruce D. Baker is a Professor in the Department of Educational "Theory, Policy, and Administration at Rutgers, "The State University of New Jersey. Matthew J. Ramsey is an Assistant Professor in the Department of Teacher Education at Benedictine College where he directs the Special Education Teacher Education program.

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Attachment 2-3



**Senate Education Committee
Testimony on Senate Bill 111
March 31, 2011
Presented by Linda Aldridge, Ed.D.
Representing the Kansas Association of Special Education Administrators
(KASEA)
and
Topeka Public Schools, USD 501**

The Kansas Association of Special Education Administrators (KASEA) and Topeka Public Schools are proponents of SB 111 for the following reasons.

- 1) SB 111 amends K.S.A. 2010 Supp. 72-978, the statute relating special education state aid, delaying implementation of an existing section designed to establish minimum and maximum state aid for special education that can be received by a district, cooperative, or interlocal. This section would go into effect in the 2012-13 school year.
- 2) Unless amended, most districts, cooperatives, and interlocals will lose an estimated \$50/teacher in special education categorical aid.
- 3) Those few districts that gain additional funds are likely to see a decrease the following year, when their average cost/special education student rises.
- 4) Deletion of the "minimum/maximum" section restores the process for disbursement of special education state aid to its previous formula, thus eliminating funding shifts that are difficult to predict and unlikely to be sustained over time.

Thank you for the opportunity to discuss this important issue. If you wish further information from KASEA or from the Topeka Public Schools, I can be reached at: laldrid@topeka.k12.ks.us or (785) 295-3089.

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Attachment 3

House Appropriations Committee

Substitute for SB 111

**Testimony Provided by Bert Moore, Director
Chautauqua and Elk County Special Education Services**

March 31, 2011

I would like to thank the committee for allowing me the opportunity to share my support for Senate Bill 111 which will remove language related to the calculation of Excess Cost from the formula adopted during the 2011 legislative session. I am referring specifically to the 150% cap on "excess cost" paired with the added state aid for agencies that are below 75% of "excess cost".

In 2008 the "Special Education Funding Task Force" was formed to review the funding of special education in Kansas. The committee was composed of legislative representatives, board of education members appointed by the Kansas Association of School Boards, members appointed by the United School Administrators, a Kansas National Education Association, and ex-officio member the Commissioner of Education, Alexa Posny. I was selected by the United School Administrators to serve on the Task Force. Alexa Posny was elected the chairperson of the Task Force, and I was elected the Vice-Chairperson for the Task Force.

In our initial meetings it was decided by consensus of the group that no district or agency would be impacted negatively if a change was recommended to the state funding formula for special education. The Task Force heard testimony from a variety of persons and decided to make no recommendation to change the Kansas special education funding formula.

What I would like to share with you today is what I have learned after researching the outcomes that will occur as a result of the change in the state funding formula for special education state aid when "excess cost" is expanded for agencies under 75% of excess cost, and capped for districts over 150% of excess cost. I will first address the "increase" in state aid for agencies under 75% of excess cost. The data I will use is from spreadsheets I requested from the KSDE Director of School

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Attachment 4

Finance using the 2009-10 Personnel Database compared to the general education enrollment for local education agencies that are part of a Cooperative, Interlocal or provide their own special education programs.

Increase in State Aid for Agencies Under 75% of Excess Cost Using 2009-10 Data

- There were five agencies that would receive additional state aid which would amount to \$1,071,345 in additional state aid. This amount was not appropriated as part of the bill and will need to be taken from the "pool" of funds targeted under the state's "categorical aid" funding formula.
- Most special education agencies spend 90-95% of their budget on "personnel" costs so when provided additional state aid, it is assumed that these districts will "add" staff. One agency would receive over \$500 thousand dollars. This agency would more than likely hire staff which they may not need when their special education student incident rate is already low.
- The Maintenance of Effort may not be waived for local education agencies. At the conclusion of the second year of this measure when it sunsets, the districts receiving added state aid will need to maintain their level of effort or risk losing federal funds.
- The special education Personnel data will not be finalized until May of 2012 for the first year of this measure. This means that it will be May of 2012 before an agency will know if they fall below the excess cost limit. The budget will have already been encumbered and spent. Also, this is an unaudited report. The audited report is not completed until sometime during the next school year. How will these funds be redistributed in a manner that will benefit these agencies during the 2011-12 school year?
- This measure did not review any data at the local level related to the "need" for additional special education funding based on the agency being below 75% of excess cost.

Decrease in State Aid for Agencies Over 150% of Excess Cost Using 2009-10 Data

- There are four agencies that would receive less state aid which would amount to \$436,173 in reduced state aid. The way that the Personnel state aid is computed for the purpose of identifying the agencies that would be over 150% of excess cost will not occur until the final personnel data is

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Attachment 4-2

submitted in May of 2012. This is an unaudited report. The audited report is not completed until sometime during the next school year. How will these funds be reduced during the 2011-12 school year after the final budget has been computed, encumbered, and spent?

- This measure did not review any data at the local level related to the "need" for special education services at the local level.

Additional Points of Clarification

- There are foster care homes spread out across the state where parents receive added compensation for taking children with significant disabilities. In my Cooperative we maintain our children in their neighborhood schools; therefore, we have to add additional personnel to meet the IEP'd needs of these children if they require special education services beyond what we are already providing for other children with disabilities.
- The Individuals with Disabilities Education Act is very specific about the "Child Find" responsibilities of local education agencies to "seek out and identify" ALL children that may have a suspected disability. Some agencies are more thorough in their Child Find activities than others which results in identifying a larger percentage of children with disabilities.
- 'Early identification' is a related service. My three Cooperative districts all provide preschool programs for students in order to ensure that they receive needed special education services as early as possible to prevent more significant disabilities later in their school experience.
- Rural communities must hire staff to meet the needs of children with disabilities when their isolation prevents contracting for services from another agency.

The overall cost for this two year initiative will ultimately reduce the state aid for ALL agencies by approximately \$45 per teacher unit using the 2009-10 data. This is based on a difference of \$635,172 for those agencies that will receive additional state aid compared to the reduction for the agencies in excess of 150% of excess cost.

I am asking that Senate Bill 111 be passed. The changes in the special education funding formula as modified by SB 359 have too many "unintended consequences" that will negatively impact the ability of local education agencies

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Attachment 4 - 3

to provide students with disabilities with a free appropriate public education in the least restrictive environment. The implementation of this measure will not reduce the special education costs for the state but redistribute them in a manner that will reduce the state aid for ALL agencies that receive state Personnel reimbursement. Those agencies below 75% of excess cost will lose federal funds if they do not maintain the same level of funding (local effort) when this measure sunsets at the end of the 2012-2013 school year.

Thank you.

Bert Moore

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Attachment 4-4

L014279

House Appropriations Committee

March 31, 2011

Testimony from Katherine Kersenbrock-Ostmeyer

Director Special Education and Coordinator of the tiny k (Part C) program for the Northwest Kansas Educational Service Center

Proponent of HB111 (SB111)

Thank you for allowing me to express my concerns pertaining to the Special Education maximums and minimums in state aid scheduled to take affect in the 2012-2013 school year. Specifically, I support HB 111 as it **removes** the 150% cap on "excess cost" paired with the added state aid for agencies that are below 75% of "excess cost."

If the current law takes effect many programs will suffer several unintended consequences.

First, The cost calculations are based on state funding for special education teacher equivalents at the local education agency and then factored with an overall student count. The student numbers calculated are for all students in the local education program and not just for students receiving special education services. This approach immediately places rural areas at a disadvantage.

At the Northwest Kansas Educational Service Center we work with many very small schools and unlike a larger school that may be able to hire one teacher to serve a group of students with a particular disability---We often times need a teacher to serve only one to three students. Specifically, in our Deaf Education program we have 3 children requiring sign language interpreters and specialized instruction. These students range in age from early elementary to high school and live on average 73 miles apart. We do our best to utilize just one teacher of the Deaf to serve all three students, but we must provide the "one on one" interpreter services at each location. Historically our area has identified and served an unusually large number of students with hearing disabilities. In larger school populations' services could be more easily addressed with shared resources. But in our region a mostly one on one approach is not a choice but a matter of providing what's needed.

Another example of our rural needs---is that our region has 19 students with Autism geographically spread to 9 different school districts. Some districts have 2 or 3 students with autism while other may have just one identified student. In a large school a specialist may serve many students with similar needs such as Autism---but in our region the one (1) Autism specialist must travel an average of 70 miles from one program to the next. In many instances we find that our rural special education population is spread out over the area. Urban systems have opportunity to advantage economies of scale in service deliver. In contrast rural areas more often experience the opposite effect or diseconomies of scale in that opportunities to reduce staff by grouping service to one area is simply not an option.

Second, For the Local Education Agencies that serves Infants and Toddlers or flow through teacher entitlements for Infant and Toddler services---the law to take effect in 2012, only

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Attachment 5

calculates the teacher costs but not the children that are served. The calculation does not factor numbers for children under age 3, but does factor tiny-k teacher costs. This calculation will discourage schools from working with the tiny k networks due to the calculation putting them at risk of having higher teacher costs with no student factor reductions. This inflated teacher cost calculation is simple inaccurate to what is actually occurring.

Third, when tentative calculation of the maximums and minimums were calculated across school districts using 2009-2010 figures, one district projected to experience a significant fund increase is a district that would be allowed to count a large number of virtual students. This district would receive special education dollars based on a population historically made up of non-special education students.

Fourth, the calculations in the law will also put those of us with private schools at a numbers disadvantage. Special Education teacher calculations are again not factored with a full student count.

Fifth, when calculations are made under the provisions of capping those at the 150% of excess cost and bumping up those that are at 75% of excess cost—the money to be paid out exceeds what is saved. Overall the special education teacher reimbursement rate will reduce approximately \$50 per full time teacher. These issues were in part the reason why the original catastrophic aid bill was introduced in the first place.

And, finally, should a school end up on the receiving end of money generated due to the 75% of excess cost factor, the school would most likely the following year lose the new money because the gained would raise the next years cost calculations. Plus the issues associated with maintaining local effort could be jeopardized due to a need to maintain spending from the prior year.

Thank you for this opportunity to share my concerns and thank you for all your work during this difficult economy.

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Attachment S-2

Presentation to the House Appropriations Committee Regarding Senate Bill No. 111
Ronald L. Sarnacki, Ph.D. (ron_sarnacki@usd465.com)

Director of Special Education
Cowley County Special Services Cooperative

March 31, 2011

I am in favor of Senate Bill 111. This bill repeals the amendment made to special education funding in 2010 which set limitations on school districts and cooperatives regarding the amount of state aid a district or cooperative could receive based on its percent of excess costs.

Elimination of the verbiage in the 2010 amendment is necessary primarily because the amendment was founded on a faulty assumption. The amendment was based on the assumption that the prevalence of students with disabilities is uniform throughout the state. This is the position adopted by proponents of census-based funding. In Kansas we know that populations of students with disabilities are not randomly or evenly distributed. One only need view the KSDE website to find the prevalence of students with disabilities and how they are distributed throughout the state. This faulty assumption makes financial winners and losers out of districts and cooperatives and unfairly penalizes or rewards districts based on an arbitrary number selected to represent allowable percentages of excess costs. Below, some inequities created by the 2010 amendment are noted by looking at the financial winners and losers if the 2010 amendment is allowed to stand.

Number	County	USD Name	Penalty/Reward	Prevalence of Disabilities
244	Coffey	Burlington Coop	-\$108,494	19.98 %
282	Elk	West Elk Coop	-\$159,150	23.98 %
619	Sumner	Sumner Cnty Coop	-\$113,785	18.51 %
636	Phillips	NorthCentral KS Coop	-\$54,744	18.77 %
611	Grant	High Plains Ed Coop	+\$145,013	10.69 %
230	Johnson	Spring Hill	+\$200,809	9.20 %
232	Johnson	DeSoto	+\$124,294	7.08 %
234	Bourbon	Ft. Scott	+ 90,758	9.05 %
480	Seward	Liberal	+\$510,471	7.85 %

- All four of the special education entities that would lose money have a high prevalence of students with disabilities.
- All five of the entities that would gain money have a low prevalence of students with disabilities.
- All four of the special education entities that would lose money are cooperatives.

It appears that cooperatives with a high prevalence of students with disabilities would be singled out by the 2010 amendment and financially punished. How would these cooperatives be able to afford to hire the staff to provide the services their students require when money is taken from them and given to districts with low rates of students with disabilities? This seems like an oxymoron. Please support Senate Bill 111. Access to an appropriate education in Kansas should not be based on where a student lives. Furthermore, census-based funding is not the silver bullet for funding special education in Kansas.

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Attachment 6

L014282



HIGH PLAINS EDUCATIONAL COOPERATIVE

"High Plains Educational Cooperative will assist and support the member districts in providing educational services which will maximize opportunities for all children to live, learn, and work in society." *HPEC Mission Statement*

621 E. Oklahoma

Ulysses, KS 67880

620-356-5577

Testimony on part (f) 1 thru 6 of SB111
Mike Lewis, Director
High Plains Educational Cooperative #611
Ulysses, Kansas

Thank you for the opportunity to support SB111. I strongly support the repealing sections (f) 1 thru 6. The concept of setting a maximum and a minimum for the distribution of categorical funds has some issues, which have a negative effect on students. The determination of maximums and minimums rely on a formula, which in my opinion is not easily understood.

My concerns:

1. The uncertain stability of the upper (\$1028) and lower (\$514) limits, which could change with more or less students coming into the state.
2. The teacher entitlement changes each year, which could affect a district.
3. In a High Plains situation, you would gain \$145,008 one year and then lose all of it if you went above \$514. There would be additional costs to the local districts to make up the loss of these funds, in addition to whatever funds it would take to cover the other districts that dropped below \$514, or whatever the amount would be at that time.
4. The teacher entitlement amount is usually determined in or around the first of June, which is well past the time to notify teachers of continued employment. If a district would go above the \$514, you need to make up the amount a district was getting before they went above the \$514. (Budget concern.)
5. District assessments, could go up or down at the last minute.
6. Maintenance of effort issues / concerns.
7. If you are a district in the middle of the \$1028 and \$514 limit, you lose.
8. How does this fit with all the proposed funding changes which are currently being discussed?
9. This does not take into consideration a high needs student moving into a district.

**Testimony on SB 111 Provided for the House Appropriations Committee
by Robert Coleman, Director ANW Special Education Cooperative
Thursday March 31, 2011**

Mr. Chairperson, and Members of the Committee,

SB 111, as originally written, would correct problems that were created last year in legislation hastily written and passed at the end of the session. The current amended version at least pushes the implementation back for one more year at least eliminating damage that would be done for this next year. I would respectfully ask that you support SB 111 as it was originally written or at least as amended for the following reasons:

1. If not changed it will cause categorical aid to drop, according to KSDE, for all districts by approximately \$50 per FTE. There will always be more dollars spent for winners than taken from losers, thus it will create at least the \$50 drop to all districts in categorical aid reimbursement.
2. For districts that receive additional funding it will mean that the additional money will bring them above the 75% cut off, and then they will lose the money for the next year. This will create a budgeting nightmare and given that 90% of budgets typically go to personnel using the money would mean hiring personnel only to have to fire them the next year when funding is cut.
3. Districts losing money are small and thus the cost of providing the services tends to be more based on the mandate to provide services even if it is only for a very small number of children. Efficiency of size can not be gained in small districts. The loss of money will mean districts will have to dig deeper into local funding sources in order to meet the mandates of State and Federal statutes.

Again I urge the members of the committee to consider my testimony and vote in favor of SB 111.

Respectfully,

Robert Coleman, Director ANW Coop #603

Appropriations Committee
Date March 31, 2011
Attachment 8

L014284

North Central Kansas Special Education Cooperative

PO Box 369, 205 F Street, Suite 235
Phillipsburg KS, 67661

Interlocal #636

Phone: 785-543-2149
Fax: 785-543-6654

Member Districts

USD 110 Emerald Edge, USD 211 Norman, USD 212 Northeast Valley, USD 213 Lenora, USD 237 Smith Center,
USD 269 Palco, USD 270 Plainville, USD 271 Stockton, USD 324 Eastern Heights, USD 325 Phillipsburg,
USD 326 Logan, USD 392 Osborne, USD 399 Natoma

Written Testimony related to SB 111

3/30/11

Testimony provided by Chris Hipp, Special Education Director

Thank you for the opportunity to provide written testimony to explain my support for Senate Bill 111. I believe this bill rectifies some very significant consequences that would result from the late amendment added to SB 359 and passed into law during the 2010 legislative session. SB 111 should be adopted and the Min/Max provisions removed from the current laws for the following reasons. I would ask however that the bill be returned to its original state and made to eliminate permanently these problems rather than simply pushing these issues off for one year.

- Under the current law every district state-wide will experience a reduction in Special Education per Teacher Entitlement (Categorical Aid). If this portion of the law were in effect for fiscal year 2010, five agencies would have received an additional \$1,071,345 while four agencies would have had \$436,173 withheld. The difference of \$635,000 would come off the top of state special education funds resulting in a reduction in categorical aid provide to every school districts in the state.
- The current law wrongfully assumes an even distribution of the needs of students with disabilities. Small districts will have resources reduced simply due to the economies of scale. If districts have students with significant disabilities or high prevalence of students with disabilities they will undoubtedly have more special education staff per district headcount than larger districts.
- SB 111 would eliminate several challenges presented by design flaws in the current law.
 - Part C Infant and Toddler staff members are reported within the personnel report, however, children age birth to 3yrs are not included in the student count.
 - Special education staff providing services to private school students is included within personnel report, however, private school students are not included in the student count.
 - The Min/Max portion of the current law only considers categorical aid and does not take into account the amount of special education funding in the form of transportation aid, catastrophic aid or state Medicaid replacement aid.
 - The calculation cannot be completed after the May personnel submission.
 - The reduction in state aid for districts above the 150% threshold will require an increase in their local spending to insure that student needs as well as MOE requirements are met.
 - Districts receiving additional funds would most likely add staff. This would put them in jeopardy of not being eligible to receive the additional funds in the future.

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Date March 31, 2011

North Central Kansas Special Education Cooperative

PO Box 369, 205 F Street, Suite 235
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Interlocal #636

Phone: 785-543-2149
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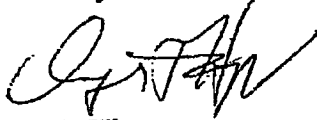
Member Districts

USD 110 Embury Ridge, USD 211 Norton, USD 212 Northeast Valley, USD 213 Lenora, USD 237 Smith Center,
USD 269 Palco, USD 270 Plainville, USD 271 Stockton, USD 324 Eastern Heights, USD 325 Phillipsburg,
USD 326 Logan, USD 392 Osborne, USD 399 Natoma

- The Min/Max amendment added to SB 359 is a first step toward a census based funding formula for special education.
 - The current special education funding formula has been studied on multiple occasions by multiple legislative and educational panels. Without exception the findings have been that the current formula is effective. A better funding mechanism has yet to be identified and prior to any change more study would need to be done.
 - In December 2007, the Legislative Division of Post Audit completed a study of special education excess cost. That study evaluated excess cost in a more thorough manner than simply comparing the amount of categorical aid a district received per student headcount and the findings of that study are very relevant. According to the LPA report "Regardless of the percent of excess costs covered, districts and cooperatives tend to receive about the same amount of primary funding per student". This fact alone should be enough to debunk the idea of a need for a census based minimum and maximum amount of categorical aid.

In summary, SB 111, if restored to its original form, would eliminate permanently the problems created by the late addition of the Min/Max calculation made to SB 359 during the 2010 legislative session. The issues corrected by SB 111 are important right now for the provision of special education services in the state of Kansas and will be just as important in 2013. It is my hope that this legislature use SB 111 to correct these issues permanently rather than simply pushing of the issue for one year.

Thank you for the opportunity to address this committee,



Chris Hipp
Special Education Director
NCKSEC.

L014286

Appropriations Committee

Date March 31, 2011

Attachment 9-2

House Appropriations Committee

March 31, 2011

Testimony provided by Mark Hauptman, Asst. Supt.
Hays West Central Kansas Special Education Coop

Thank you for allowing this written testimony on SB 111. I support SB 111 because it removes the amendment which added determination of minimum and maximum amount of state aid paid to districts for the costs of special education teachers.

This amendment had been added last year to SB 359 which dealt with fixing Catastrophic Aid. This amendment was not appropriate, nor was it endorsed by the Kansas Association of Special Education Administrators. Under this amendment, Special education aid would be divided by total student enrollment (all public school students) to determine the average categorical aid per student. Districts would be capped at 150% of the state per pupil average multiplied by the district's FTE enrollment. Districts would also be guaranteed to receive a minimum of 75% of the state per pupil average multiplied by the district's FTE enrollment.

1. This amendment creates a census based approach. Special education aid should be distributed based on special education student needs, rather than based on the total student population. A census based approach assumes that special education students, and their needs, are distributed on an even basis across the state. They are not.
2. What purpose do the limits serve? Does the cap attempt to discourage over-identification of special education students? Or to limit spending? Kansas has not been historically high in either of these categories, and has stayed essentially flat in special education student growth over the last several years. The minimum guarantee appears politically motivated. It guarantees funding at this level based on total student enrollment instead of special education student needs.
3. Previous special education funding task forces over the past 20 years have concluded the categorical based funding system remains the best way to provide funding to meet special education student needs. Also to best equalize funding needs throughout the state. These findings have resulted from exhaustive analysis of various funding scenarios. The current amendment was added without the benefit of exhaustive analysis. This is not a responsible approach for adding an amendment that has the potential to open the door to a complete change in the special education funding formula.

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Date: MARCH 31, 2011

Attachment 10

L014287

4. In discussion with many directors, it is difficult to understand why a special education entity would receive additional money under this amendment. Also, it is difficult to understand why a special education entity would have to return an amount. It is not good practice to allow a funding system that is not understood by the people it serves. Further, it is likely that the 'winners and losers' under this amendment could change each year.
5. There will be unanticipated consequences to this amendment. For example, why are accredited private school students not counted in the total FTE student population? We are obligated to meet the special education student needs of this population, but do not count the total students in the count to determine funding? Why? The private school students are accounted for in federal special education funding. They should also be accounted for at the state level if this plan moves forward. This issue alone will have the potential to change the 'winners and losers' list.
6. There is a similar problem with infant/toddler programs. Districts have to count the funding for this staff in the special education aid part of the formula, but there is not a mechanism for counting the students under age 3.
7. If this amendment is not repealed, most special education entities will likely lose funding in the amount of categorical aid per teacher in the current formula. This would be needed to allow for the reallocation of funds based on this amendment.
8. The categorical aid funds that are part of this formula are not submitted in final form to the state until May. It will be late May or June before the state can finalize categorical aid payment information that will impact this amendment. Therefore it will be late in the budget year before districts know how much funding they will "lose" in the current budget. Also, remember this categorical aid payment information is not audited for accuracy until the next school year.
9. Why is it mathematically twice as important to give money to districts that are under the guaranteed minimum as it is to take money back from districts that are above the cap? This is the result of a 75% guaranteed minimum and a 150% cap. Is this necessary because of special education student needs? Or because of politics?

I would ask that this committee consider the points made by testimony and move to rescind this amendment. Thank you.

Appropriations Committee
Date March 11, 2011
Attachment 10.2

TO: House Committee on Appropriations
 FROM: Mark Tallman, Associate Executive Director,
 Kansas Association of School Boards
 DATE: March 31, 2011

RE: Trends in Student Free (and Reduced) Lunch Eligibility

Kansas Headcount Enrollments
 (Source: Kansas Department of Education)

	Total State Enrollment	Free Lunch Enrollment	% Free Lunch
2003-04	465,397	130,315	28.0%
2004-05	464,102	134,901	29.1%
2005-06	463,840	134,371	29.0%
2006-07	465,230	136,892	29.4%
2007-08	471,564	140,791	29.9%
2008-09	472,981	152,522	32.2%
2009-10	478,757	171,256	35.8%
2010-11	481,539	179,645	37.3%

National Comparison – Free and Reduced Meals Eligibility)

(Source: Digest of Education Statistics, National Center for Education Statistics. Most recent data located. Free lunch only not available)

	2001	2006	2008	7-Year Change	Per 10 people in State
U.S.	N.A.	42.0%	42.9%	N.A.	0.5
Kansas	33.4%	38.8%	39.9%	6.5%	0.479 (#19)
Iowa	26.7%	32.1%	33.5%	6.8%	0.362 (#38)
Nebraska	30.4%	37.4%	34.7%	4.3%	0.404 (#30)
Colorado	26.9%	33.1%	34.8%	7.9%	0.387 (#31)
Oklahoma	48.2%	54.7%	55.3%	7.1%	0.75 (#4)
Missouri	34.6%	39.1%	39.5%	4.9%	0.482 (#18)
Texas	44.9%	48.2%	47.7%	2.8%	0.746 (#5)
Minnesota	25.6%	30.3%	31.7%	6.1%	0.341 (#41)
N. Dakota	29.2%	29.6%	31.2%	2.0%	0.328 (#42)
S. Dakota	29.4%	32.0%	29.9%	0.5%	0.37 (#35)

Appropriations Committee

Date March 31, 2011

Attachment 11

Approved: May 11, 2011
Date

MINUTES OF THE HOUSE APPROPRIATIONS COMMITTEE

The meeting was called to order by Chairman Rhoades called the meeting to order at 12:38 p.m. on April 1, 2011, in Room 346-S of the Capitol.

All members were present except:

Representative Gordon - excused
Representative Shultz - excused

Committee staff present:

Jim Wilson, Office of the Revisor of Statutes
Jason Long, Office of the Revisor of Statutes
Alan Conroy, Kansas Legislative Research Department
J.G. Scott, Kansas Legislative Research Department
Jarod Waltner, Kansas Legislative Research Department
Shirley Morrow, Kansas Legislative Research Department
Cindy O'Neal, Administrative Assistant, Appropriations Committee
Kathy Holscher, Committee Assistant, Appropriations Committee

Others attending: See attached list

- Attachment 1 **HB 2395** - Balloon Amendment

Chairman Rhoades welcomed committee members and reviewed the committee agenda.

HB 2395: An act concerning school districts; relating to the use of moneys by school districts

Jason Long, Office of the Revisor of Statutes, provided an overview of the amendment for **HB 2395**. He stated that this bill would free up unencumbered balances in a number of funds for general operating expenditures for school districts. A copy of the balloon amendment was distributed to members (**Attachment 1**). He reviewed a technical amendment regarding unencumbered funds for special education weighting under the school finance formula.

Representative Kelley made a motion to approve the amendment for **HB 2395**, which includes language on page 2, subsection b, line 10 (1) excluding special education and related services weighting. The motion was seconded by Representative DeGraaf. Motion carried.

Jason Long, Office of the Revisor of Statutes, presented an overview of an amendment for **HB 2395** (**Attachment 1**) that would state of the amount a school district is authorized to expend from the unencumbered balances, at least one half of that amount would have to go towards statutory definition of classroom instruction. He stated that the statutory definition of classroom instruction involves activities dealing directly with with interaction between teachers and students in various teacher/student settings and with a variety of teaching aids.

Representative Kelley made a motion to approve the amendment for **HB 2395** regarding authorized expenditures for unencumbered balances by at least one half of that amount for classroom instruction. The motion was seconded by Representative Crum. Motion carried.

Representative DeGraaf made a motion for an amendment to require the increases unencumbered balance expenditure from at least 50% to 75% for classroom instruction. Representative Sullentrop seconded the motion.

Discussion followed by committee members. A committee member requested a list of schools with the percentage of use of their unencumbered funds and the actual dollar amount spent in order to determine what is actually needed, prior to Omnibus.

Dale Dennis, Deputy Directory, Department of Education, stated that last year direct instruction averaged 61 - 62% state-wide and with the addition of librarians, counselors, nurses another 4.5% would be added to that amount. It was noted that the current statute states a policy goal of 65% and the new amendment would require 75% for classroom instruction. He discussed the board responsibility in regards to budgeting issues, which are developed at the beginning of the school year.

CONTINUATION SHEET

Minutes of the House Appropriations Committee at 12:38p.m. on April 1, 2011. in Room 346-S of the Capitol.

Representative DeGraaf renewed the motion to amend. Motion failed.

Representative Donohoe made a motion for an amendment for as much money as possible would go to the classroom instruction, but school districts would have to adhere to current standard of at least 65%. Representative Kelley seconded the motion. The motion carried.

Representative Kelley made a motion to move the contents of HB 2395 into SB 111 as amended. The motion was seconded by Representative Crum. Motion carried.

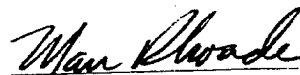
Representative Kelley made a motion to pass SB 111 as a substitute bill. The motion was seconded by Representative Pottorff. Motion carried.

Representative Lane referred to information members received from Dale Goter, City of Wichita Aquifer Storage and Recovery Program.

Chairman Rhoades stated that HB 2400 will be worked at Omnibus on Monday, April 18 & 19. Committee member will be notified if conference committee meetings are held during the Legislative recess, he stated.

Representative Ballard made a motion to approve the minutes from the March 7, 8 and 17 meetings. The motion was seconded by Representative Carlin. Motion carried.

The meeting adjourned at 1.22 p.m.


Marc Rhoades, Chairman

HOUSE BILL No. 2395

By Committee on Appropriations

3-21

AN ACT concerning school districts; relating to the use of moneys by school districts; amending K.S.A. 72-3607, 72-6420, 72-6423 and 72-8237 and K.S.A. 2010 Supp. 72-965, 72-3715, 72-6414a, 72-6414b, 72-6421, 72-6426, 72-8250, 72-9509 and 72-9609 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

New Section 1. (a) For school year 2011-2012, subject to any limitations as provided in this act, any school district may expend the unencumbered balance of the moneys held in the at-risk education fund, as provided in K.S.A. 76-6414a, and amendments thereto, bilingual education fund, as provided in K.S.A. 72-9509, and amendments thereto, contingency reserve fund, as provided in K.S.A. 72-6426, and amendments thereto, driver training fund, as provided in K.S.A. 72-6423, and amendments thereto, parent education program fund, as provided in K.S.A. 72-3607, and amendments thereto, preschool-aged at-risk education fund, as provided in K.S.A. 72-6414b, and amendments thereto, professional development fund, as provided in K.S.A. 72-9609, and amendments thereto, summer program fund, as provided in K.S.A. 72-8237, and amendments thereto, textbook and student materials revolving fund, as provided in K.S.A. 72-8250, and amendments thereto, special education fund, as provided in K.S.A. 72-965 and 72-6420, and amendments thereto, virtual school fund, as provided in K.S.A. 72-3715, and amendments thereto, and vocational education fund, as provided in K.S.A. 72-6421, and amendments thereto, to pay for general operating expenses of the district out of the general fund as approved by the board of education of such district.

The board of education of a school district shall consider the use of such funds in the following order of priority:

- (1) At-risk education fund, bilingual education fund, contingency reserve fund, driver training fund, parent education program fund, preschool-aged at-risk education fund, professional development fund, summer program fund, virtual school fund and vocational education fund;
 - (2) textbook and student materials revolving fund; and
 - (3) special education fund.
- The board of education of a school district shall not be limited to the

Balloun amendment

Prepared by: Jason B. Long

H:\Staff\Does\Jason\HB 2395 (School fund expenditures)\Balloun amendment.cdt

Appropriations Committee

Date April 20 11

L014293

1 order of priority as listed in this subsection if the board so chooses. The
2 board of education of a school district shall not be required to use the
3 total amount of the unencumbered balance of moneys in a fund before
4 using the unencumbered balance of moneys in another fund.

5 (b) The amount of money expended by a school district in school
6 year 2011-2012 from the unencumbered balance of moneys in the fund
7 under subsection (a) of this section shall not exceed, in the aggregate, an
8 amount determined by the state board of education. Such amount shall be
9 determined by the state board as follows:

10 (1) Determine the adjusted enrollment of the district;

11 (2) subtract the amount of base state aid per pupil appropriated to the
12 department of education for fiscal year 2012 from \$4,012; and

13 (3) multiply the difference obtained under paragraph (2) by the
14 number determined under paragraph (1). The product is the aggregate
15 amount of moneys that may be expended by a school district in school
16 year 2011-2012 from the unencumbered balance of moneys in the funds
17 under subsection (a) of this section.

18 Sec. 2. K.S.A. 2010 Supp. 72-965 is hereby amended to read as
19 follows: 72-965. (a) The state board shall be responsible for the
20 distribution and allocation of state and federal funds for special
21 education. Such moneys shall be expended only in accordance with and
22 for the purposes specified in federal or state law. Payments under this act
23 may be made in installments and in advance or by way of reimbursement,
24 with necessary adjustments for overpayments or underpayments. Federal
25 funds for special education shall be deposited in the state treasury.

26 (b) The state board is hereby authorized to accept from an individual
27 or individuals, the United States government or any of its agencies or any
28 other public or private body, grants or contributions of money, funds or
29 property which the state board may authorize to be used in accordance
30 with appropriation acts, for or in aid of special education or related
31 services or any of the purposes authorized by the federal law or this act.

32 (c) (1) Each board may use up to 15% of the amount it receives each
33 year under the federal law to develop and implement coordinated, early
34 intervening services for students in kindergarten through grade 12, with a
35 particular emphasis on students in kindergarten through grade 3 *three*,
36 who have not been identified as needing special education or related
37 services but who appear to need additional academic and behavioral
38 support to succeed in a general education environment.

39 (2) In implementing coordinated, early intervening services under
40 this subsection, a board may carry out activities that include:

41 (A) Providing professional development for teachers and other
42 school staff to enable such personnel to deliver scientifically based
academic instruction and behavioral interventions, including scientifically

excluding special education and related services weighting

APPROPRIATIONS COMMITTEE**2011****COMMITTEE ACTION INDEX****CURRENT STATUS**

AS OF: May 9, 2011

BILL NUMBER	SUBJECT	DATE OF HEARING/ DISCUSSION	DATE OF FINAL ACTION BY FULL COMMITTEE
HB 2014	Supplemental appropriations for FY 2011 for various state agencies.	1-24-11 1-25-11	Be Passed As Amended 1-31-11
HB 2149	University engineering initiative act.	4-27-11 4-28-11	
HB 2368	Concerning appropriations; deleting the 20% credit to the state general fund.	3-7-11 3-8-11	Be Passed as Amended 3-8-11
HB 2374	Appropriations for FY 2011 and FY 2012 for department of education	3-8-11	Inserted contents into HB 2383 Be Passed 3-8-11
HB 2382	Appropriations for FY2011, FY2012 & FY2013 for capital improvements for various state agencies.	03/17/11 3-22-11	Inserted contents into HB 2383 Be Passed 3-22-11
HB 2383	Appropriations for FY 2011 through FY 2016 for various state agencies	3-8-11 3-17-11 3-21-11 3-22-11	Added contents of HB 2374 Be Passed 3-22-11
HB 2393	State employees; abolishing longevity bonus	3-23-11 3-28-11	Be Passed 3-28-11
HB 2395	School districts; the expenditure of moneys in school district funds for general education purposes.	3-29-11 4-1-11 <i>already have</i>	Inserted contents of HB 2395 into SB 111 Be Passed as amended 4-1-11
HB 2396	Abolishing the commission on judicial performance	3-29-11 4-29-11	Be Passed 4-29-11
HB 2400	School districts; amendment to definition of at-risk pupil	03/11/11	
HB 2409	Bonds relating to national and agro defense facility	05/04/11	

Approved: May 4, 2011
Date

MINUTES OF THE HOUSE APPROPRIATIONS COMMITTEE

The meeting was called to order by Chairman Rhoades called the meeting to order at on March 29, 2011.
in Room 346-S of the Capitol.

All members were present except:
Representative Kleeb - excused
Representative Lane - excused

Committee staff present:
Jim Wilson, Office of the Revisor of Statutes
Jason Long, Office of the Revisor of Statutes
J.G. Scott, Kansas Legislative Research Department
Jarod Waltner, Kansas Legislative Research Department
Shirley Morrow, Kansas Legislative Research Department
Cindy O'Neal, Administrative Assistant, Appropriations Committee
Kathy Holscher, Committee Assistant, Appropriations Committee

Conferees:
Mark Tallman, Kansas Association of School Boards
Joseph Molina, Kansas Bar Association
Helen Pedigo, Supreme Court of Kansas
Richard Hayse, Kansas Judicial Commission
Judge Larry McClain, Judicial Commission
Whitney Damron, Kansas Bar Association
Callie Denton, Kansas Association for Justice
Doug Wareham, Kansas Bankers Association
Luke Bell, Kansas Association of Realtors

Others attending: See attached list.

HB 2395: Concerning school districts; relating to the use of money; by school districts

SB 97: Concerning courts; relating to court fees and costs, judicial branch surcharge fund requirement

HB 2396: Abolishing the commission on judicial performance

SB 229: fee agencies, implementing a 10% transfer for FY 2012 then repealing the the 20% transfer requirement

Chairman Rhoades welcomed committee members and reviewed the meeting agenda.

Chairman Rhoades made a motion to introduce legislation to reintroduce HB 2193. The motion was seconded by Representative Brown. Motion carried.

Chairman Rhoades made a motion to introduce legislation regarding the Kansas Bureau of Investigation direct fund issue. The motion was seconded by Representative Kelley. Motion carried.

HB 2395: Concerning school districts; relating to the use of moneys by school districts

Jason Long, Office of the Revisor of Statutes, provided an overview of **HB 2395**. He stated that this bill would allow school districts the flexibility to use unencumbered balances in specified funds for general operating expenditures.

Speaker of the House, Mike O'Neal, stated the bill would put the flexibility into statute form to assist the school districts in a couple of difficult years. He reviewed the Kansas State Department of Education cash balances (Attachment 1). With this legislation, \$357.7 million would be available in unencumbered funds to allow the school districts to get back to the base state aid per pupil (BSAPP) of \$4,012, which would be the combination of this year's and next year's reductions, he noted. He suggested that to the extent that

3-29-11

CONTINUATION SHEET

Minutes of the House Appropriations Committee at 9:10 a.m. on March 29, 2011, in Room 346-S of the Capitol. the combination of this year's and next year's reductions, he noted. He suggested that to the extent that districts are encouraged to spend encumbered funds but it suggested that the funds should be targeted. Some districts have not used all of their local option budget authority and that could be a funding option. for those districts that may fall short of weighted cash balances, he noted

Speaker O'Neal responded to questions from committee members. He discussed discretionary funds that are accumulating balances and contingency reserve funds that have a cap.

Dale Dennis, Deputy Commissioner of Education, discussed legislative restrictions for use of money placed in specific funds. He stated that when there is an environment of a uniform system of accounts, the need for silos may no longer be necessary or caps on specific funds. This bill encourages districts to use balances in funds to address budgeting shortfalls, he added. For districts with a small amount in unencumbered funds with this legislation they would be able to get some help to get to the BSAPP of \$4012.

Mark Tallman, Associate Executive Director/Advocacy, Kansas Association of School Boards, provided testimony as a proponent of HB 2395 (Attachment 2). He stated that this bill would allow school districts to access certain funds to help make up the difference between the actual BSAPP and the base budget of \$4012. He expressed concerns regarding textbook fees which are in large collected by student fees and local maintenance of effort requirements for Special Education, and he reviewed various reasons why districts carry cash balances and increased cash balances.

Mark Tallman responded to questions from committee members. He stated that the weighted enrollment resulted when stated aid was replaced with American Recovery and Reinvestment Act (ARRA) for Special Education. The Governor's recommendation of \$60 million was to meet maintenance of effort requirements in FY 2012, he noted.

Chairman Rhoades closed the hearing on HB 2395.

Jim Wilson, Office of the Revisor of Statutes, provided an overview of HB 2395, which would abolish the commission on judicial performance.

Jim Wilson responded to questions from committee members. He stated part of the docket fees would be removed as dedicated under current law, and any remaining balance would be credited to the State General Fund (SGF).

HB 2396: Abolishing the commission on judicial performance

Richard Hayse, Member, Kansas Judicial Commission, presented testimony as an opponent of HB 2396 (Attachment 3). He stated that the commission provides a valuable service to the judiciary, voters and citizens of the State.

Richard Hayse responded to questions from committee members. He stated that the commission was established in FY 2006. A performance evaluation of appellate and trial judges is conducted and recommendation to voters where or not they should be retained by the commission.

Judge Larry McClain, Member, Kansas Judicial Commission, presented testimony as an opponent of HB 2396 (Attachment 4). He stated that the commission provides objective information regarding the judges for the voting public, assists the Chief Judges with the performance of judges and has improved and refined the process through an evaluation survey.

Whitney Damron provided testimony in opposition of HB 2396 on behalf of the Kansas Bar Association (Attachment 5). He stated that the commission provides meaningful, nonpartisan information to the public regarding the performance of district judges, magistrate judges, Court of Appeals judges and Justices of the Kansas Supreme Court.

Whitney Damron responded to questions from committee members. It was noted that approximately 75 evaluations are conducted each year, and there are 266 judges. He stated that survey results may be found on county websites.

Callie Denton, Director of Public Affairs, presented testimony in opposition of HB 2396 (Attachment 6).

CONTINUATION SHEET

Minutes of the House Appropriations Committee at 9:10 a.m. on March 29, 2011, in Room 346-S of the Capitol. She provided an overview of the organization and stated that the importance of the commission, which provides a vital, nonpartisan source of information on Kansas judges and justices to Kansas citizens. In response to a committee members question she stated the surveys were never intended to target judges, but was intended to inform voters and target judicial resources. Without this resource, information would be received by word of mouth and we would be recreating a gap, she added.

Chairman Rhoades stated that copies of written testimony as an opponent of HB 2396 from Judge Nancy Parrish (Attachment 7) has been distributed to members.

Chairman Rhoades closed the hearing on HB 2396.

SB 97: Concerning courts; relating to court fees and costs, judicial branch surcharge fund requirement

Matt Sterling, Office of Revisor of Statutes, provided an overview of SB 97. He stated that this bill would extend the judicial surcharge for one year and would delay the expansion of the Court of Appeals from 13 to 14 judges for one year.

Helen Pedigo, Special Counsel to the Chief Justice, Supreme Court of Kansas, provided testimony as a proponent of SB 97 (Attachment 8). She also reviewed the types of cases filed in the court system and the docket fees for these cases with the proposed surcharge. These funds are used for non-judicial salaries in the Judicial Branch budget and would also help to avoid furloughs, she added.

Joseph Molina provided testimony as a proponent of SB 97 on behalf of the Kansas Bar Association (Attachment 9). He responded to a question from a committee member and noted that if the fee goes to high the courts may see fewer civil cases and Chapter 60 cases resulting in limited access to courts.

Chairman Rhoades closed the hearing on SB 97.

SB 229: fee agencies, implementing a 10% transfer for FY 2012 then repealing the the 20% transfer requirement

Daniel Yoza, Office of Revisor of Statutes, provided an overview of SB 229. He stated the bill would request the preparation and presentation of a report on costs of all services provided to fee agencies, reduces the credit to SGF from 20% to 10% and reduces the maximum amount to the fee agency from \$200,000 to \$100,000.

Doug Wareham, Senior Vice President - Government Relations, Kansas Bankers Association, provided testimony as a proponent of SB 229 (Attachment 10). He stated that this bill significantly reduces what fee funded agencies have to transfer to the SGF. And, requires the Department of Administration to provide a report to the committee on what government services could or should not be charged which would be determined by the committee and not the department, he added.

Luke Bell, Vice President of Governmental Affairs, Kansas Association of Realtors, provided testimony as a proponent of SB 229 (Attachment 11). He stated that this bill would provide the committee with the necessary data to make decisions. This is a step in the right direction and the commission is intent on paying for actual legitimate costs of services, which is an attractive alternative for not increasing fees for services members have been receiving.

Chairman Rhoades stated that information on the State Fair Board Bond Payment was requested and has been distributed (Attachment 12), and he reviewed the agenda for tomorrow's meeting.

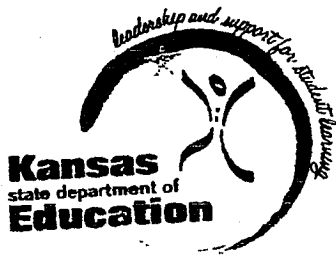
The meeting adjourned at: 1:55 p.m.


Mark Rhoades, Chairman

APPROPRIATIONS COMMITTEE GUEST LIST

DATE: 3-29-11

NAME	REPRESENTING
RJ Wilson	ICSAJ
DEREK HEW	HEW LAW FIRM
Jane Carter	KOSE
Edith Hays	KCTP
Calvin Hill Denton	Ks Assn for Justice
Max D. Galt	Dept of Admin
Mark Callahan	KLSB
Whitney Janner	KS Bar Assn.
Dorrie Wellshear	UGA/KS
Patricia Olsen	Ks Bankers Assn.
Justin McFarland	KDOL
Angie Galt	Kentico
Wright Keck	Capital Strategies
Luke Bell	KS Assn. of REALTORS
Jim France Jr	GS



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March 18, 2011

TO: Rep. Mike O'Neal
Speaker of the House

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT Cash Balances

Attached is a computer printout (SF1125) which provides the cash balances as of July 1, 2010 for twelve selected school district funds. As requested, we have also provided the weighted total cash balance per pupil as well as the effects on school districts if the base state aid per pupil is reduced from \$3,937 to \$3,780 and \$4,012 to \$3,780 (recommended by the Governor for the 2011-12 school year). Please review the column explanation carefully.

COLUMN EXPLANATION

- | | | |
|--------|------|--|
| Column | 1 -- | September 20, 2010, FTE enrollment |
| | 2 -- | July 1, 2010 Cash balance in the following funds: four-year-old at-risk, K-12 at-risk, bilingual, virtual, driver training, professional development, parents as teachers, summer school, vocational education, contingency reserve, one-third of textbook rental, and one-third of special education. |
| | 3 -- | Amount per weighted pupil (excluding special education weighting) for the cash balances in the funds in Column 2 |
| | 4 -- | 2011-12 Difference in the amount per pupil between the original base state aid per pupil (\$3,937) and the Governor's recommendation of \$3,780 which equates to \$157 multiplied by the weighted enrollment (excluding special education weighting) |
| | 5 -- | Difference (Column 2 - 4) |
| | 6 -- | 2011-12 Difference in the amount per pupil between the original base state aid per pupil (\$4012) and the Governor's recommendation of \$3,780 which equates to \$232 multiplied by the weighted enrollment (excluding special education weighting) |
| | 7 -- | Difference (Column 2 - 6) |

3/18/2011			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
USD #	County	District Name	2010-11 FTE Enroll.	July 1, 2010 Total Cash Bal.	Amount Per WTD Pupil (excl Sped)	Cost of BSAPP at \$157	Difference (Col 2 - Col 4)	Cost of BSAPP at \$232	Difference (Col 2 - Col 6)
			336.5	236,241	368	100,810	135,432	148,967	87,27
256	Allen	Marmaton Valley	1,266.4	881,429	458	302,476	578,953	446,971	434,45
257	Allen	Iola	541.5	417,812	468	140,060	277,752	206,967	210,84
258	Allen	Humboldt	1,082.2	704,598	417	265,142	439,456	391,802	312,79
365	Anderson	Garnett	211.5	69,300	149	73,225	-3,924	108,205	-38,90
479	Anderson	Crest	630.6	615,953	552	175,055	440,898	258,680	357,27
377	Atchison	Atchison County	1,638.4	1,902,340	797	374,750	1,527,550	553,830	1,348,51
409	Atchison	Atchison	438.5	942,260	1,230	120,262	821,998	177,712	764,54
254	Barber	Barber Co.	217.7	179,598	403	69,896	109,702	103,266	76,31
255	Barber	South Barber Co.	391.8	542,017	785	08,471	433,546	160,289	381,72
355	Barton	Ellinwood	3,023.6	4,519,446	1,037	684,112	3,835,334	1,010,917	3,508,52
428	Barton	Great Bend	649.0	705,735	671	165,243	540,452	244,180	461,55
431	Barton	Hoisington	1,871.2	1,089,364	405	422,471	666,893	624,289	465,07
234	Bourbon	Ft. Scott	451.1	470,581	554	133,293	337,288	196,968	273,61
235	Bourbon	Uniontown	841.8	901,303	676	209,438	691,865	309,488	591,81
415	Brown	Hiawatha	582.4	1,000,667	887	177,206	823,461	261,858	738,80
430	Brown	Brown County	523.6	445,095	476	146,905	298,190	217,082	228,01
205	Butler	Bluestem	532.0	699,028	776	141,488	557,539	209,078	489,94
206	Butler	Remington-Whitewater	1,748.5	2,294,149	1,040	346,373	1,947,775	511,838	1,782,31
375	Butler	Circle	4,953.7	1,292,872	228	891,273	401,599	1,317,041	-24,16
385	Butler	Andover	1,732.5	1,497,673	727	323,483	1,174,190	478,013	1,019,66
394	Butler	Rose Hill	719.0	638,805	560	179,106	459,699	264,666	374,13
396	Butler	Douglass	2,144.5	1,659,718	619	420,760	1,228,958	621,760	1,037,95
402	Butler	Augusta	1,920.0	1,876,033	719	409,582	1,466,451	605,242	1,270,79
490	Butler	El Dorado	259.4	331,883	629	82,818	249,066	122,380	209,50
92	Butler	Flinthills	388.5	152,826	217	110,764	42,063	163,676	-10,85
284	Chase	Chase County	134.7	70,634	224	49,549	21,085	73,219	-2,58
285	Chautauqua	Cedar Vale	346.5	414,843	622	104,656	310,186	154,651	260,19
286	Chautauqua	Chautauqua	766.0	639,853	493	203,739	436,114	301,066	338,78
404	Cherokee	Riverton	1,020.5	587,357	346	266,476	320,881	393,774	193,58
493	Cherokee	Columbus	798.8	841,251	627	210,757	630,494	311,437	529,81
499	Cherokee	Galena	977.5	755,140	483	245,689	509,450	363,057	392,08
508	Cherokee	Baxter Springs	137.5	72,768	220	52,046	20,723	76,908	-4,14
103	Cheyenne	Cheylin	289.8	214,170	420	80,054	134,116	118,297	95,87
297	Cheyenne	St. Francis	266.3	300,914	625	75,564	225,380	111,662	189,28
219	Clark	Minneola	206.0	189,583	440	67,589	121,994	99,876	89,70
220	Clark	Ashland	1,333.2	1,735,654	947	287,828	1,447,826	425,326	1,310,3
379	Clay	Clay Center	1,061.4	731,256	455	252,487	478,769	373,102	358,1
333	Cloud	Concordia	250.0	427,847	874	76,883	350,964	113,610	314,2
334	Cloud	Southern Cloud	517.5	353,592	404	137,391	216,202	203,023	150,5
243	Coffey	Lebo-Waverly	841.4	866,033	666	204,210	661,823	301,762	564,2
244	Coffey	Burlington	224.5	164,067	351	73,476	90,591	108,576	55,4
245	Coffey	LeRoy-Gridley	311.0	564,905	1,000	88,658	476,247	131,010	433,8
300	Comanche	Comanche County	356.9	174,906	264	104,060	70,846	153,770	21
462	Cowley	Central	358.0	529,291	840	98,910	430,381	146,160	383
463	Cowley	Udall	2,345.9	242,747	76	501,772	-259,025	741,472	-498
465	Cowley	Winfield	2,605.0	1,004,917	257	614,058	390,859	907,398	97
470	Cowley	Arkansas City	138.9	275,588	854	50,680	224,909	74,890	200
471	Cowley	Dexter	544.0	503,741	505	156,623	347,118	231,443	272
246	Crawford	Northeast	705.5	146,736	122	189,436	-42,701	279,931	-133
247	Crawford	Cherokee	1,008.5	1,047,921	668	246,113	801,807	363,683	684
248	Crawford	Girard	866.0	414,356	322	202,342	212,014	299,002	115
249	Crawford	Frontenac	2,620.5	1,332,444	345	606,805	725,639	896,680	425
250	Crawford	Pittsburg	350.5	668,252	1,085	96,696	571,556	142,889	525
294	Decatur	Oberlin	349.7	330,258	528	98,282	231,976	145,232	185
393	Dickinson	Solomon	1,545.3	3,430,367	1,764	305,287	3,125,081	451,124	2,979
435	Dickinson	Abilene	931.1	1,415,220	967	229,770	1,185,451	339,532	1,075
473	Dickinson	Chapman	366.5	3,4580	527	111,580	263,000	164,887	205
481	Dickinson	Rural Vista	489.7	605,601	700	135,852	469,749	200,750	404
487	Dickinson	Herington							

Approved
March 24,
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3/18/2011			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2010-11 FTE Enroll.	July 1, 2010 Total Cash Bal.	Amount Per WTD Pupil (excl Sped)	Cost of BSAPP at \$157	Difference (Col 2 - Col 4)	Cost of BSAPP at \$232	Difference (Col 2 - Col 6)
USD #	County	District Name							
111	Doniphan	Doniphan West Schools	346.5	228,501	345	103,871	124,629	153,491	75,00
114	Doniphan	Riverside	746.7	422,550	353	187,882	234,668	277,634	144,91
429	Doniphan	Troy	347.5	384,456	644	93,666	290,790	138,411	246,04
348	Douglas	Baldwin City	1,351.9	338,976	185	287,373	51,604	424,653	85,67
491	Douglas	Eudora	1,488.5	526,526	251	329,543	196,983	486,968	39,55
497	Douglas	Lawrence	10,845.5	12,389,039	924	2,105,857	10,283,182	3,111,839	9,277,20
347	Edwards	Kinsely-Offertle	364.0	465,823	679	107,749	358,074	159,222	36,60
502	Edwards	Lewis	101.0	474,949	1,915	38,936	436,013	57,536	417,41
282	Elk	West Elk	310.5	233,906	350	104,907	128,998	155,022	78,88
283	Elk	Elk Valley	181.5	285,960	670	66,961	218,999	98,948	187,01
388	Ellis	Ellis	396.5	317,332	484	102,851	214,482	151,983	165,34
432	Ellis	Victoria	256.5	5,195	12	70,697	-65,502	104,470	-99,27
489	Ellis	Hays	2,926.4	6,773	2	595,077	-588,304	879,350	-872,57
112	Ellsworth	Central Plains	585.0	866,179	812	167,472	698,707	247,474	618,70
327	Ellsworth	Ellsworth	615.0	380,923	370	161,679	219,244	238,914	142,00
363	Finney	Holcomb	965.9	393,344	256	240,807	152,537	355,842	37,50
457	Finney	Garden City	7,033.5	3,168,045	293	1,695,663	1,472,382	2,505,693	662,35
381	Ford	Spearville	362.0	138,945	238	91,672	47,272	135,465	3,48
443	Ford	Dodge City	6,046.2	6,759,423	676	1,569,403	5,190,019	2,319,118	4,440,30
459	Ford	Bucklin	243.2	244,363	496	77,291	167,072	114,214	130,15
287	Franklin	West Franklin	646.0	1,977,247	1,642	189,012	1,788,235	279,305	1,597,94
288	Franklin	Central Heights	550.9	697,483	592	158,130	539,352	233,670	463,81
789	Franklin	Wellsville	807.1	213,431	171	196,187	17,244	289,907	-76,47
90	Franklin	Ottawa	2,420.2	2,699,977	832	509,339	2,190,638	752,654	1,947,32
475	Geary	Junction City	7,698.1	7,660,501	758	1,586,862	6,073,639	2,344,917	5,315,58
291	Gove	Grinnell	72.0	156,272	906	27,083	129,190	40,020	116,25
292	Gove	Wheatland	104.0	325,652	1,313	38,952	286,700	57,559	268,09
293	Gove	Quinter	266.0	91,009	153	75,957	15,053	112,242	-21,23
281	Graham	Graham County	362.0	524,265	836	98,439	425,826	145,464	378,80
214	Grant	Ulysses	1,616.5	1,759,639	757	364,852	1,394,787	539,145	1,220,49
102	Gray	Cimarron-Ensign	670.8	227,798	205	174,757	53,041	258,239	-30,44
371	Gray	Montezuma	229.6	417,634	909	72,157	345,477	106,627	311,00
476	Gray	Copeland	103.0	287,342	937	48,136	239,205	71,131	216,21
477	Gray	Ingalls	229.7	215,258	462	73,115	142,143	108,042	107,21
200	Greeley	Greeley County	190.5	205,736	470	68,735	137,002	101,570	104,16
386	Greenwood	Madison-Virgil	241.6	291,298	622	73,570	217,728	108,715	182,58
389	Greenwood	Eureka	623.9	1,026,424	920	175,149	851,275	258,819	767,60
390	Greenwood	Hamilton	90.0	177,851	794	35,168	142,683	51,968	125,81
494	Hamilton	Syracuse	473.0	941,458	1,000	147,863	793,605	218,498	722,9
361	Harper	Anthony-Harper	839.1	568,474	384	232,407	336,067	343,430	225,0
511	Harper	Attica	146.5	148,213	486	47,854	100,359	70,714	77,4
369	Harvey	Burrton	242.0	412,283	854	75,815	336,467	112,033	300,2
373	Harvey	Newton	3,346.1	1,614,884	350	724,304	890,581	1,070,309	544,5
439	Harvey	Sedgewick	536.6	1,025,346	1,197	134,533	890,813	198,801	826,5
440	Harvey	Halstead	781.0	783,410	631	195,025	588,385	288,190	495,2
460	Harvey	Herston	818.6	646,045	539	188,322	457,724	278,284	367,1
374	Haskell	Sublette	485.5	275,388	291	148,758	126,631	160,938	151,1
507	Haskell	Satanta	333.5	312,859	451	108,911	203,942	114,492	27,1
227	Hodgeman	Jetmore	269.0	141,644	287	77,480	64,165	38,466	72,1
228	Hodgeman	Hanston	37.0	110,691	668	26,031	84,660	168,594	385,1
335	Jackson	North Jackson	391.0	554,385	763	114,092	440,293	362,407	213,1
336	Jackson	Holton	1,073.0	575,935	369	245,250	330,686	339,973	380,1
337	Jackson	Mayetta	912.1	720,746	492	230,068	490,678	164,511	174,1
338	Jefferson	Valley Falls	398.5	338,644	478	111,329	227,315	185,507	222,1
339	Jefferson	Jefferson County	477.5	408,502	511	125,537	336,490	307,446	237,1
340	Jefferson	Jefferson West	862.0	544,547	411	208,056	691,265	225,226	618,1
341	Jefferson	Oskaloosa	514.6	843,681	869	152,416	383,921	194,880	320,1
342	Jefferson	McLouth	489.6	515,801	614	131,880	761,090	336,446	552,1
	Jefferson	Perry	934.1	988,771	682	227,681			

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APPROPRIATE
MARCH 29, 2011
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3/18/2011			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2010-11	July 1, 2010	Amount Per	Cost of		Cost of	
USD #	County	District Name	FTE	Total	WTD Pupil	BSAPP at	Difference	BSAPP at	Difference
			Enroll.	Cash Bal.	(excl Sped)	\$157	(Col 2 - Col 4)	\$232	(Col 2 - Col 6)
107	Jewell	Rock Hills	286.0	577,514	1,095	82,786	494,728	122,334	455,18
229	Johnson	Blue Valley	20,593.0	17,971,926	645	4,371,838	13,600,088	6,460,295	11,511.65
230	Johnson	Spring Hill	3,172.4	499,307	130	600,839	-101,532	887,864	-388,55
231	Johnson	Gardner-Edgerton	4,752.3	724,733	127	898,338	-173,605	1,327,481	-602,74
232	Johnson	DeSoto	6,369.7	4,970,512	611	1,257,068	3,713,444	1,857,578	3,112,93
233	Johnson	Olathe	26,098.1	11,092,727	311	5,602,938	5,489,790	8,279,500	2,813,22
512	Johnson	Shawnee Mission	26,654.0	10,385,016	299	5,449,815	4,935,701	8,053,230	2,331,78
215	Kearny	Lakin	594.0	1,597,787	1,450	172,983	1,424,804	255,618	1,342,16
216	Kearny	Deerfield	296.1	770,163	1,311	92,253	677,910	136,323	633,84
331	Kingman	Kingman	1,005.7	574,312	377	239,064	335,248	353,266	221,04
332	Kingman	Cunningham	166.0	284,369	760	58,734	225,635	86,791	197,57
422	Kiowa	Greensburg	201.0	569,808	1,280	69,896	499,912	103,286	466,52
424	Kiowa	Mullinville	254.7	608,099	1,716	55,625	552,474	82,198	525,90
474	Kiowa	Haviland	115.0	252,983	843	47,100	205,883	69,600	183,38
503	Labette	Parsons	1,176.3	1,727,886	920	294,925	1,432,962	435,812	1,292,07
504	Labette	Oswego	475.5	824,298	1,014	127,625	696,672	18,593	635,70
505	Labette	Chetopa - St. Paul	468.1	841,865	970	136,198	705,668	201,260	640,60
506	Labette	Labette County	1,600.2	1,218,922	548	349,278	869,644	516,130	702,79
468	Lane	Healy	74.0	239,692	1,110	33,896	205,796	50,089	189,60
482	Lane	Dighton	240.5	296,641	658	70,776	225,866	104,586	192,05
207	Leavenworth	Ft. Leavenworth	2,061.5	3,701,704	1,536	378,244	3,323,459	558,934	3,142,76
449	Leavenworth	Easton	675.4	888,592	799	174,600	713,993	258,007	630,58
453	Leavenworth	Leavenworth	3,533.6	3,688,205	711	814,076	2,874,128	1,202,966	2,485,23
458	Leavenworth	Basehor-Linwood	2,146.2	770,266	280	431,813	338,454	638,093	132,17
464	Leavenworth	Tonganoxie	1,845.6	463,515	200	362,968	100,547	536,361	-72,84
469	Leavenworth	Lansing	2,549.1	2,631,256	892	462,915	2,168,342	684,052	1,947,20
298	Lincoln	Lincoln	357.0	455,981	704	101,642	354,340	150,197	305,78
299	Lincoln	Sylvan Grove	231.0	137,842	295	73,335	64,507	108,367	29,47
344	Linn	Pleasanton	322.7	180,468	290	97,576	82,892	144,188	36,28
346	Linn	Jayhawk	501.3	1,241,077	1,314	148,255	1,092,822	219,078	1,021,99
362	Linn	Prairie View	951.0	913,142	587	244,198	668,944	360,853	552,28
274	Logan	Oakley	403.0	292,205	413	111,046	181,159	164,094	128,11
275	Logan	Triplains	77.8	22,522	114	31,117	-8,595	45,982	-23,46
251	Lyon	North Lyon Co.	437.3	212,773	243	137,281	75,492	202,861	9,91
252	Lyon	Southern Lyon Co.	520.8	299,991	340	138,584	161,407	204,786	95,20
253	Lyon	Emporia	4,325.5	5,049,668	758	1,045,322	4,004,347	1,544,679	3,504,98
397	Marion	Centre	268.5	375,462	717	82,221	293,241	121,498	253,96
398	Marion	Peabody-Burns	304.5	501,035	860	91,515	409,519	135,233	365,80
408	Marion	Marion	563.6	269,077	284	148,805	120,272	219,890	49,18
410	Marion	Durham-Hills	562.2	416,335	439	149,056	267,279	220,261	196,07
411	Marion	Goessef	248.5	407,669	876	73,052	334,617	107,950	299,72
364	Marshall	Marysville	700.0	452,115	394	180,173	271,942	266,243	185,87
380	Marshall	Vermillion	514.3	684,526	771	139,463	545,063	206,086	478,44
498	Marshall	Valley Heights	354.5	366,301	545	105,535	260,765	155,950	210,35
400	McPherson	Smoky Valley	959.3	1,745,687	1,212	226,049	1,519,638	334,034	1,411,65
418	McPherson	McPherson	2,299.3	1,403,883	504	437,025	966,858	645,795	758,08
419	McPherson	Canton-Galva	366.8	436,388	685	99,962	336,426	147,714	288,67
423	McPherson	Moundridge	404.0	265,302	383	108,832	156,470	160,822	104,48
448	McPherson	Inman	419.5	236,805	327	113,527	123,278	167,759	69,04
225	Meade	Fowler	166.0	292,757	797	57,682	235,075	85,237	207,52
226	Meade	Meade	453.0	567,763	726	122,790	444,973	181,447	386,31
367	Miami	Osawatimie	1,124.0	218,001	124	275,786	-57,785	407,531	-189,53
368	Miami	Paola	2,010.3	1,392,701	547	399,659	993,041	590,579	802,17
416	Miami	Louisburg	1,653.0	995,764	495	315,570	680,194	466,320	529,44
272	Mitchell	Wacanda	378.3	191,197	275	109,225	81,972	161,402	29,79
273	Mitchell	Beloit	728.3	840,549	733	180,079	660,470	266,104	574,44
436	Montgomery	Caney	845.4	963,110	706	214,211	748,900	316,541	646,57
445	Montgomery	Coffeyville	1,808.7	1,150,906	438	412,706	738,200	609,858	541,04
446	Montgomery	Independence	1,805.7	1,361,385	547	391,087	970,298	577,912	783,47

L014303

 Appropriation
 March 24, 2011
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3/18/2011			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
USD #	County	District Name	2010-11 FTE Enroll.	July 1, 2010 Total Cash Bal.	Amount Per WTD Pupil (excl Sped)	Cost of BSAPP at \$157	Difference (Col 2 - Col 4)	Cost of BSAPP at \$232	Difference (Col 2 - Col 6)
447	Montgomery	Cherryvale	944.1	888,003	601	231,889	656,114	342,664	545,33
417	Morris	Morris County	740.5	576,328	478	189,326	387,001	279,769	296,55
217	Morton	Rolla	193.5	215,962	505	67,180	148,781	99,273	116,68
218	Morton	Elkhart	838.6	693,678	531	205,105	488,573	303,085	390,59
113	Nemaha	Prairie Hills	1,181.3	1,516,747	892	266,916	1,249,831	394,423	1,122,32
442	Nemaha	Nemaha Valley	421.8	1,195,927	1,553	120,874	1,075,053	178,617	1,017,31
451	Nemaha	B & B	169.5	359,238	961	58,718	300,520	86,768	272,47
101	Neosho	Erie	518.6	510,037	506	158,397	351,640	234,065	275,97
413	Neosho	Chanute	1,850.5	2,640,592	1,019	406,850	2,233,743	601,205	2,039,38
106	Ness	Western Plains	165.5	509,226	1,325	60,335	448,891	89,158	420,06
303	Ness	Ness City	302.4	472,852	924	80,337	392,515	118,714	354,13
211	Norton	Norton	726.3	881,486	777	178,195	703,291	263,320	618,16
212	Norton	Northern Valley	201.0	189,879	429	69,567	120,312	102,799	87,08
420	Osage	Osage City	674.4	519,031	488	167,017	352,015	246,802	272,23
421	Osage	Lyndon	454.5	181,209	244	116,384	64,825	171,982	9,22
434	Osage	Santa Fe	1,045.9	457,246	279	257,449	199,798	380,434	76,81
454	Osage	Burlingame	339.0	406,343	694	91,861	314,483	135,743	270,60
456	Osage	Marais Des Cygnes	261.0	435,439	815	83,854	351,586	123,911	311,52
392	Osborne	Osborne	315.2	685,092	1,112	96,759	588,333	142,982	542,11
239	Ottawa	North Ottawa Co.	608.5	872,609	855	160,313	712,296	236,895	635,71
240	Ottawa	Twin Valley	603.3	306,368	310	154,990	151,378	229,030	77,33
495	Pawnee	Ft. Larned	901.0	1,312,244	925	222,657	1,089,586	329,022	983,22
496	Pawnee	Pawnee Heights	179.7	186,791	528	55,547	131,245	82,082	104,71
110	Phillips	Thunder Ridge	249.5	587,805	1,157	79,772	508,034	117,879	469,92
325	Phillips	Phillipsburg	613.4	631,097	626	158,272	472,826	233,879	397,21
326	Phillips	Logan	176.0	479,358	1,228	61,261	418,096	90,526	388,83
320	Pottawatomie	Wamego	1,349.5	546,784	309	277,529	269,255	410,106	136,67
321	Pottawatomie	Kaw Valley	1,138.5	1,058,353	630	263,666	794,687	389,621	668,73
322	Pottawatomie	Onaga	309.0	580,626	1,032	88,328	492,298	130,523	450,10
323	Pottawatomie	Westmoreland	842.6	829,099	604	215,545	613,553	318,513	510,58
382	Pratt	Pratt	1,044.1	552,955	349	248,421	304,534	367,094	185,86
438	Pratt	Skyline	369.7	88,378	140	98,863	-10,485	146,090	-57,71
105	Rawlins	Rawlins County	300.0	628,873	1,149	85,926	542,947	126,974	501,89
308	Reno	Hutchinson	4,671.0	6,251,428	941	1,043,296	5,208,132	1,541,686	4,709,74
309	Reno	Nickerson	1,136.5	1,226,200	692	278,110	948,091	410,965	815,23
310	Reno	Fairfield	275.2	190,728	308	97,120	93,607	143,515	47,21
311	Reno	Pretty Prairie	265.0	284,424	583	76,632	207,792	113,239	171,18
312	Reno	Haven	1,030.9	14,455	9	245,046	-230,590	362,106	-347,65
313	Reno	Buhler	2,153.0	869,084	321	425,360	443,724	628,558	240,52
109	Republic	Republic County	483.5	927,210	1,116	130,467	796,743	192,792	734,41
426	Republic	Pike Valley	241.0	402,472	846	74,732	327,740	110,432	292,04
376	Rice	Sterling	524.2	87,198	95	143,702	-56,504	212,350	-125,15
401	Rice	Chase	146.3	316,281	929	53,474	262,807	79,019	237,26
405	Rice	Lyons	784.6	1,283,634	944	213,520	1,070,114	315,520	968,11
444	Rice	Little River	333.5	154,200	273	88,768	65,432	131,173	23,02
378	Riley	Riley County	688.5	366,752	331	173,721	193,032	256,708	110,04
383	Riley	Manhattan	6,047.1	5,178,079	691	1,177,060	4,001,019	1,739,350	3,438,72
384	Riley	Blue Valley	214.7	293,987	680	67,887	226,101	100,317	193,67
269	Rooks	Palco	143.0	214,495	643	52,407	162,088	77,442	137,05
270	Rooks	Plainville	368.9	500,276	810	97,010	403,266	143,353	356,92
271	Rooks	Stockton	278.6	201,265	395	80,054	121,210	118,297	82,96
395	Rush	LaCrosse	294.0	626,279	1,167	84,246	542,033	124,491	501,78
403	Rush	Otis-Bison	179.0	446,024	1,138	61,528	384,496	90,921	355,10
399	Russell	Paradise	149.0	60,665	186	51,198	9,467	75,655	-14,99
407	Russell	Russell	819.7	1,012,342	715	222,249	790,093	328,419	683,92
305	Saline	Salina	6,971.8	7,479,039	803	1,461,827	6,017,212	2,160,152	5,318,88
306	Saline	Southeast of Saline	713.0	650,891	580	176,311	474,580	260,536	390,35
307	Saline	Ell-Saline	461.0	1,056,618	1,351	122,821	933,797	181,494	875,12
466	Scott	Scott County	861.9	716,634	508	221,464	495,170	327,259	389,37

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APPROPRIATIONS

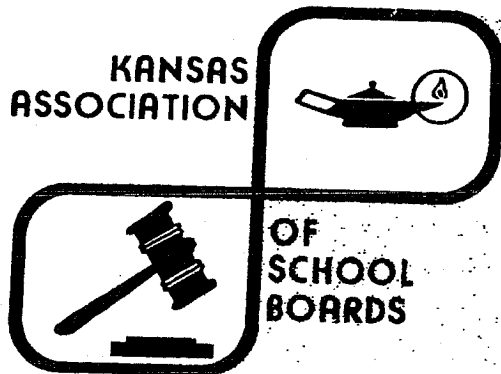
3/18/2011			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
USD #	County	District Name	2010-11 FTE Enroll.	July 1, 2010 Total Cash Bal.	Amount Per WTD Pupil (excl Sped)	Cost of BSAPP at \$157	Difference (Col 2 - Col 4)	Cost of BSAPP at \$232	Difference (Col 2 - Col 6)
259	Sedgwick	Wichita	46,256.4	29,991,399	424	11,104,626	18,886,774	16,409,383	13,582,0
260	Sedgwick	Derby	6,220.4	3,150,784	399	1,239,813	1,910,470	1,832,081	1,318,2
261	Sedgwick	Haysville	4,987.6	6,956,500	1,039	1,051,351	5,905,150	1,553,588	5,402,9
262	Sedgwick	Valley Center	2,580.5	1,858,953	571	510,721	1,348,232	754,696	1,104,2
263	Sedgwick	Mulvane	1,822.6	1,693,978	763	348,619	1,345,359	515,156	1,178,8
264	Sedgwick	Clearwater	1,243.9	1,528,979	902	266,068	1,262,911	393,170	1,135,8
265	Sedgwick	Goddard	4,924.8	3,418,033	551	973,761	2,444,272	1,438,934	1,979,0
266	Sedgwick	Maize	6,401.2	4,303,079	527	1,280,853	3,022,226	1,892,726	2,410,3
267	Sedgwick	Renwick	1,918.0	203,293	87	367,019	-163,726	542,346	-339,0
268	Sedgwick	Cheney	765.4	706,712	616	180,016	526,696	266,011	440,7
480	Seward	Liberal	4,456.0	2,194,722	312	1,104,479	1,090,243	1,632,097	562,6
483	Seward	Kismet-Plains	714.5	1,268,935	836	238,373	1,030,562	352,246	916,6
345	Shawnee	Seaman	3,608.8	886,210	196	710,237	175,974	1,049,522	-163,3
372	Shawnee	Silver Lake	715.1	598,436	546	172,135	426,301	254,365	344,0
437	Shawnee	Auburn Washburn	5,541.2	4,436,874	641	1,086,566	3,350,308	1,605,626	2,831,2
450	Shawnee	Shawnee Heights	3,397.7	2,836,124	658	676,199	2,159,925	999,224	1,836,9
501	Shawnee	Topeka	13,222.7	9,495,516	492	3,028,373	6,467,143	4,475,048	5,020,4
412	Sheridan	Hoxie	305.5	327,041	630	81,452	245,589	120,362	206,6
352	Sherman	Goodland	924.5	682,764	478	224,118	458,647	331,180	351,5
237	Smith	Smith Center	416.0	484,023	657	115,709	368,314	170,984	313,0
349	Stafford	Stafford	268.6	754,192	1,440	82,221	671,971	121,498	632,6
350	Stafford	St. John-Hudson	305.5	403,868	710	89,333	314,535	132,008	271,8
351	Stafford	Macksville	274.5	401,633	736	85,628	316,006	126,533	275,1
452	Stanton	Stanton County	472.1	495,825	558	139,416	356,409	206,016	289,8
209	Stevens	Moscow	180.5	263,306	613	67,447	195,859	99,667	163,6
210	Stevens	Hugoton	1,007.6	731,640	444	258,705	472,935	382,290	349,3
353	Sumner	Wellington	1,626.1	168,301	78	340,203	-171,903	502,721	-334,4
356	Sumner	Conway Springs	503.8	552,559	647	134,031	418,528	198,058	354,5
357	Sumner	Belle Plaine	617.0	222,266	212	164,646	57,620	243,298	-21,0
358	Sumner	Oxford	335.2	296,572	506	92,049	204,523	136,022	160,5
359	Sumner	Argonia	171.0	179,666	505	55,892	123,774	82,592	97,0
360	Sumner	Caldwell	240.5	318,606	672	74,481	244,125	110,061	208,5
509	Sumner	South Haven	213.5	178,315	410	68,217	110,099	100,804	77,5
314	Thomas	Brewster	91.5	242,579	1,049	36,298	206,281	53,638	188,9
315	Thomas	Colby	906.2	953,102	684	218,638	734,464	323,083	630,0
316	Thomas	Golden Plains	203.6	348,516	786	69,614	278,902	102,869	245,6
208	Trego	WaKeeney	376.0	225,858	335	105,645	120,213	156,113	69,7
329	Wabaunsee	Alma	459.0	566,740	714	124,689	447,051	184,254	382,4
330	Wabaunsee	Wabaunsee East	485.0	914,657	1,047	137,155	777,501	202,675	711,9
241	Wallace	Wallace	188.0	260,755	645	63,507	197,248	93,844	166,9
242	Wallace	Weskan	110.0	132,754	529	39,391	93,363	58,209	74,5
108	Washington	Washington Co. Schools	399.0	428,890	620	108,675	320,215	160,590	268,3
223	Washington	Barnes	343.3	330,718	547	94,969	235,749	140,337	190,3
224	Washington	Clifton-Clyde	285.5	579,528	1,095	83,069	496,459	122,751	456,7
467	Wichita	Leoti	421.0	845,188	1,036	128,081	717,108	189,266	655,9
387	Wilson	Altoona-Midway	177.0	596,482	1,424	65,767	530,715	97,185	499,2
461	Wilson	Neodesha	698.0	332,612	286	182,717	149,895	270,702	62,6
484	Wilson	Fredonia	714.3	1,248,428	1,029	190,520	1,057,909	281,532	966,8
366	Woodson	Woodson	429.2	82,094	105	122,397	-40,304	180,867	-98,7
202	Wyandotte	Turner	3,764.8	1,927,965	347	873,124	1,054,841	1,290,222	637,7
203	Wyandotte	Piper	1,644.5	1,338,670	613	342,967	995,703	506,804	831,8
204	Wyandotte	Bonner Springs	2,382.0	551,217	179	484,376	66,841	715,766	-164,5
500	Wyandotte	Kansas City	18,729.9	11,624,982	377	4,846,041	6,778,941	7,161,028	4,463,9
TOTALS			455,135.8	357,790,426	537	104,545,845	253,244,582	154,488,127	203,302,2

Appropriations Committee

Date March 29, 2011

L014305

Attachment 1-6



1420 SW Arrowhead Road • Topeka, Kansas 66604-4024
785-273-3600

Testimony before the
House Committee on Appropriations
on
HB 2395

by
Mark Tallman, Associate Executive Director/Advocacy
Kansas Association of School Boards

March 28, 2011

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to appear as a proponent of **HB 2395**. We believe this bill would provide school districts with additional flexibility to manage the reductions in operating budgets expected under proposals from the Governor and both the House and Senate.

Under the Governor's budget, the statewide average general operating fund per actual FTE pupil is expected to drop from \$6,666 in the current year to \$6,474 next year (slightly lower under the House committee budget and slightly more under the Senate committee plan). This is reduction of nearly 3 percent. It is also 11 percent below the high point of \$7,217 in FY 2009. Because most districts are at or nearing the maximum local option allowed, there is little local funding flexibility. There are, of course, other areas of school district budgets, such as KPERS, capital improvement, debt service, school meals and other federal programs, but these are mostly outside the operating budget for educational proposes.

HB 2395 would allow districts to access cash in certain funds for next year only to make up to the difference between the actual base budget per pupil, and \$4,012, which was the base budget used by districts for budgets published in the current year. The bill states that "The board of education of a school district shall consider the use of such funds in the following order of priority:

- (1) At-risk education fund, bilingual education fund, contingency reserve fund, driver training fund, parent education program fund, preschool-aged at-risk education fund, professional development fund, summer program fund, virtual school fund and vocational education fund;
- (2) Textbook and student materials revolving fund; and
- (3) Special education fund."

KASB has no concerns about ability of school districts to access the first group of funds. We do think consideration needs to be given to the second and third funds listed.

- The textbook and student materials revolving fund may contain transfers from the district general funds and perhaps other funds, but will also usually contain significant student fees. Districts use these funds for very expensive textbooks and other teacher material purchases. We question whether student fees collected for specific purposes should be used for general expenses.
- The second area of concern, the special education fund, also includes general fund and other transfers, but will contain state special education aid. Diversion of state and local special education funds could conflict with federal maintenance of effort requirements, which apply at the local, as well as state level. Districts will have to be extremely careful in using these funds.

While expressing our support for the flexibility provided by this bill, we want to caution the committee not to expect this bill alone to cause a significant reduction in cash balances. The primary reason districts have cash balances is NOT because of restrictions on various funds, but because of cash management needs.

Districts carry cash balances for the same reason as families and businesses: to meet known expenses that occur before scheduled revenue arrives, to provide cash flow if revenues are delayed or reduced, to cover unexpected expenses, and to save for long term building and equipment needs.

- Balances in **bond and interest** funds (\$361.9 million) are property taxes collected in one year to make scheduled bond payments that occur before taxes are received the next year.
- **Capital outlay** fund balances (\$429.8 million) are used for long term capital expenses such as buildings and equipment, often saved up to avoid the expense and interest costs of a bond issue.
- **Special education** balances (\$181.0 million) cover special education costs between the beginning of the school year in August and the first special education aid payment in October. Money in the special education fund on July 1 isn't there because districts didn't need it the previous year – they need it to operate in the current year until new funding arrives.
- **Contingency reserve** funds (\$193.9 million) are set aside for unexpected, emergency expenses or to cover shortfalls in revenue during the budget years. Last session, the Legislature increased the maximum contingency reserve amount from 6 to 10 percent of the general fund, and encouraged districts to set aside money to cover further reductions in state aid (which is occurring).
- **Special reserve** funds (\$102.4 million) pay claims, judgments and other expenses for health care, disability income benefits, group life insurance benefits and workers compensation costs. Districts have a fiduciary responsibility to maintain adequate reserves, just like insurance companies.
- **Textbook and student materials** revolving fund balances (\$50.5 million) are used to purchase textbooks and everything from physical education towels and uniforms to science and art supplies. Districts build up balances to make purchases on multi-year replacement schedules.

Appropriations Committee
Date March 29, 2011
Attachment 2-2

- Balances in the food service fund (\$46.1 million) go to purchase food, supplies and pay salaries prior to receiving meal charges for students or federal reimbursement.

There are several other important reasons why districts carry those balances, and why they have been increasing.

First, the July 1 cash balances are overstated by the fact that they included about \$400 million this year that had not actually been paid by the state, but that districts must count on their books to avoid breaking the cash basis law. In other words, in order for the state to manage its own cash flow problems, state aid payments are routinely carried over into the next fiscal year, but school districts have to account for that money as though they have received it.

Second, the state has only been able to meet its cash flow needs by issuing certificates of indebtedness – which is essentially borrowing from other state funds. The state must issue \$700 million or more in certificates on July 1 to pay its bills until tax revenues arrive throughout the year. School districts must have enough cash on hand on July 1 to pay their bills until tax revenues and state aid arrives throughout the year.

Third, those state aid payments have consistently been distributed late during the past several years. Without flexibility in cash balances, school districts would be late in paying their own employees and vendors.

Fourth, many school districts have been increasing balances because they know state and federal funding is likely to decrease – as will happen this year. In other words, those districts have done what this committee has proposed in its own state general fund budget – build up an ending balance even though it makes painful cuts because the future is uncertain. Districts have been criticized for “firing teachers while increasing reserves.” But spending down reserves is using one time revenues. Keeping teachers by using cash balances may mean giving those teachers tenure without on-going revenue to pay for them in the future.

Fifth, KASB believes the money in the funds actually available for use – most of the funds identified in this bill – totaled about \$327 million on July 1. That equals about 8.2 percent of general operating budgets (\$3,036.6 million total general fund plus \$959.6 million total LOB). That amount is almost exactly one month's operating costs (One month is 8.3 percent of a year). Our members believe that is a prudent amount. It is also fairly close to the state's statutory ending balance requirement of 7.5 percent of the state general fund.

In conclusion, we expect that school district cash balances will drop this year, and we believe the flexibility provided by this bill will be helpful. However, it will not change many of the reasons that have led to reasonable and prudent cash balances in the first place. Any funds used under this bill are, by definition, one time revenues for Fiscal Year 2012 that would not be available in future years.

Thank you for your consideration.

School District Expenditures Per Pupil, 2006 to 2012 (Projected)

(Amounts in Thousands except for per pupil or per FTE)

(Multiply enrollment numbers by 1,000)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Base Budget Per Pupil	\$4,257	\$4,316	\$4,374	\$4,400	\$4,012	\$3,937	\$3,780
Weighted FTE Enrollment	568.6915	592.1956	613.464	636	655.123	666.842	666.842
Special Ed Weighted Enr.	67.3533	76.0401	90.4067	97.2166	90.89	90.027	113.153
Total Weighted Enrollment	636.0448	668.2357	703.8707	733.2166	746.013	756.869	779.995
General Fund	\$2,707,643	\$2,884,105	\$3,078,730	\$3,226,153	\$2,993,004	\$2,979,793	\$2,948,381
ARRA Special Education					\$55,748	\$55,748	
General Fund+ARRA Sped	\$2,707,643	\$2,884,105	\$3,078,730	\$3,226,153	\$3,048,752	\$3,035,541	\$2,948,381
Unweighted FTE Enrollment	439.0958	441.115	442.9868	443.3304	448.7277	455.405	455.405
General Fund per Pupil	\$6,166	\$6,538	\$6,950	\$7,277	\$6,794	\$6,666	\$6,474
Local Option Budget	\$659,520	\$760,709	\$838,196	\$901,535	\$929,168	\$959,602	\$979,602
LOB Per FTE Enrollment	\$1,502	\$1,725	\$1,892	\$2,034	\$2,071	\$2,107	\$2,151
Bond and Interest Aid	\$57,488	\$63,697	\$69,128	\$75,591	\$86,700	\$94,647	\$100,000
Capital Outlay Aid	\$19,294	\$20,492	\$23,124	\$22,339	0	0	0
Total Capital Aid	\$76,782	\$84,189	\$92,252	\$97,930	\$86,700	\$94,647	\$100,000
Capital Aid per FTE Enroll.	\$175	\$191	\$208	\$221	\$193	\$208	\$220
KPERS School Contributions	\$161,531	\$192,426	\$220,813	\$242,277	\$249,856	\$283,502	\$319,862
KPERS Per FTE Enroll.	\$368	\$436	\$498	\$546	\$557	\$623	\$702
Note: Includes Community, Technical Colleges							
Total GF, LOB, Capital Aid,							
KPERS Per FTE Enrollment	\$8,211	\$8,890	\$9,549	\$10,078	\$9,615	\$9,603	\$9,547
Note: Does not include non-stimulus federal aid, local capital outlay and bond levies, students fees							
Total Expenditures Per							
Pupil, All Sources	\$10,596	\$11,558	\$12,188	\$12,660	\$12,330	NA	NA
FY 2011 and 2012 based on Governor's Budget							

L014309

Appropriations Committee

Date March 29, 2011

Attachment 2-4

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2011 HOUSE APPROPRIATIONS COMMITTEE

<u>DATE</u>	<u>SHEET</u>	<u>FRAME</u>	<u>DATE</u>	<u>SHEET</u>	<u>FRAME</u>
1/12/11	1	D2	3/9/11	15	D6
1/13/11	1	B1	3/10/11	16	E8
1/18/11	1	A9	3/11/11	16	C10
1/19/11	2	A9	3/14-15/11	17	B12
1/20/11	3	E8	3/17/11	20	D12
1/24/11	<u>3</u>	<u>C11</u>	3/18/11	20	A1
1/25/11	4	E6	3/21/11	21	E2
1/26/11	4	C4	3/22/11	21	C5
1/28/11	4	A12	3/23/11	21	C10
1/31/11	5	D12	3/28/11	21	A2
2/4/11	6	E3	3/29/11	23	B12
2/7/11	7	B2	3/30/11	24	A2
2/9/11	7	A5	3/31/11	25	E10
2/10/11	8	B9	4/1/11	25	C8
2/14/11	9	D7	4/18-19/11	25	B1
2/15/11	9	A6	4/27/11	27	D12
2/16/11	10	E12	4/28/11	27	B4
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2/21- 22/11	11	C11	5/2/11	28	E5
3/2- 3/11	12	B1	5/2/11	28	D4
3/1/11	14	E6	5/4/11	28	C4
3/8/11	14	C7			

Revised
SESSION OF 2009

SUPPLEMENTAL NOTE ON SENATE BILL NO. 73

As Amended by Senate Committee on
Education

Brief*

SB 73 would provide an alternative formula for the calculation of the local option budget of a school district. The bill would authorize a school district to calculate its local option budget using a base state aid per pupil (BSAPP) of \$4,433 (the amount of BSAPP for the current school year) in any school year in which the BSAPP is less than that amount. The bill also would authorize a school district to calculate its local option budget using an amount equal to the amount appropriated for state aid for special education and related services in school year 2008-2009. (A school district may enact a local option budget up to a maximum of 31 percent of the district's state financial aid, which includes the BSAPP multiplied by a district's adjusted enrollment, and state aid for special education.)

Background

Proponents of the bill included: Senator Vratil; representatives of the Kansas Association of School Boards, United School Administrators of Kansas, Schools for Quality Education; and Seaman, Sabetha, Shawnee Mission, Blue Valley, Kansas City, Kansas, Topeka, and Olathe school districts.

The Senate Committee on Education amended the bill by authorizing adoption of a local option budget for the 2008-2009 and future school years based on a BSAPP of \$4,433. The

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Committee also amended the bill to authorize a local option budget based on the appropriated amount for the school district for state aid for special education and related services in school year 2008-2009.

The Division of Budget fiscal note on the original bill indicated there would be no requirement for any additional state appropriations. In addition, the fiscal note stated that the Department of Education indicated that freezing the BSAPP at \$4,433 would have negligible effects on school districts.

SESSION OF 2010

**SUPPLEMENTAL NOTE ON HOUSE
SUBSTITUTE FOR SENATE BILL NO. 74**

As Amended by House Committee of the Whole

Brief*

House Sub. for SB 74, as amended, would authorize each school district to expend moneys attributable to state appropriations, fees, and transfers from certain school district funds for general education purposes for the 2010-2011 school year. The bill would apply to the unencumbered balances of the following funds:

- Bond and Interest;
- Parent Education Program Fund;
- At-Risk Education Fund;
- Virtual School Fund;
- Adult Education Fund;
- Adult Supplementary Education Fund;
- Preschool-Aged At-Risk Education Fund;
- Special Education Fund;
- Vocational Education Fund;
- Driver Training Fund;
- Food Service Fund;
- Tuition Reimbursement Fund;
- Summer Program Fund;
- Extraordinary School Program Fund;
- Special Liability Expense Fund;
- Special Reserve Fund;
- Textbook and Student Materials Revolving Fund;
- Capital Outlay Fund;
- Bilingual Education Fund; and
- Professional Development Fund.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

According to the bill, school districts also are allowed to transfer any unencumbered funds from the individual funds listed to the general fund for any year in which the base state aid per pupil is not, at least, \$4,492 due to the following:

- Insufficient appropriation in general state aid;
- Rescission or reduction of the general state aid appropriation;
- Proration of the amount approved for general state aid; or
- Imposition of an allotment.

Capital outlay funds which are attributable to transfers of money from the general fund of a school district in the school year 2008-2009 may be transferred to the contingency reserve fund of the school district during the 2009-2010 school year, and those funds which are attributable to transfers during the 2008-2009 school year or school year 2009-2010 may be expended for general education purposes during the 2009-2010 and 2010-2011 school year.

The State Board of Education would be required to adopt guidelines to assist school districts in the implementation of the act and prevent the expenditure of any tax moneys in violation of the *Kansas Constitution*. The bill does not apply to federal funds or locally-imposed property tax levies.

In addition, the bill would limit the aggregate amount of unencumbered funds that may be expended by school district in the 2010-2011 school year to an amount determined by the State Board of Education in the following manner:

- Determine the adjusted enrollment of the district;
- Subtract the amount of base state aid per pupil from \$4,146; and multiply the difference obtained by the adjusted enrollment of district.

The bill would amend K.S.A. 74-4939a to provide that the money paid to school districts for the employers' contribution to KPERS be deposited in the general fund of the district and transferred to the special retirement contributions fund of the school district. The bill also would create the KPERS weighting in the School Finance Act but would limit the weighting to the 2010-2011 school year. It further would require that for the 2011-2012 school year and each year after, the KPERS weighting would apply if the issue is submitted to a vote per K.S.A. 10-120 and subsequently approved by a majority of electors in the school district. The bill would amend K.S.A. 72-6407 to include KPERS weighting in the definition of adjusted enrollment and also would define KPERS weighting. In addition, K.S.A. 72-6433d would be amended to include money received for the employers' contribution to KPERS in the computation of the local option budget of a school district.

The bill would amend K.S.A 72-6426 and allow school districts to increase the cap on the amount of money maintained in the district's contingency reserve fund from 10.0 to 20.0 percent of the general fund budget for the school year. The bill would eliminate the 6.0 percent cap for the 2012-2013 school year.

The bill also would include a provision that state aid payments to school districts occur on the date in which the payments are scheduled for the first eleven months of FY 2011.

The bill also would repeal K.S.A. 72-6422 which established the Area Vocational School Fund. All area vocational schools were required to become a technical college or merge with a post secondary institution.

According to the Department of Education, the disbursement of KPERS through the school district general 3-74 fund would require approximately an additional \$24 million, all from the State General Fund.

Background

HB 2748 was introduced by the House Appropriations Committee and authorized each school district to expend moneys attributable to state appropriations, fees, and transfers from certain school district funds for general education purposes for the 2010-2011 school year. The bill had a hearing in the House Education Budget Committee. Dave Trabert, Kansas Policy Institute, testified as a proponent of the bill. Neutral testimony was provided by Mark Tallman, Kansas Association of School Boards, Diane Gjerstad, Wichita Public Schools, and Dr. Gary George, Olathe Public Schools. The House Education Budget Committee deleted the contents of SB 74 and inserted the contents of HB 2478. In addition, the Committee amended the original bill to limit the aggregate amount of unencumbered funds that may be expended by school district in the 2010-2011 school year to an amount determined by the state board of education and amended K.S.A. 74-4939a, K.S.A. 72-6407 and K.S.A. 72-6433d.

The House Committee of the Whole amended the bill to allow school districts to transfer any unencumbered funds from the individual funds listed to the general fund for any year in which the base state aid per pupil is not, at least, \$4,492 under certain circumstances. The Committee also amended the bill to increase the base state aid per pupil amount used to calculate the aggregate amount of money that may be expended from the unencumbered balance of the district for the 2010-2011 school year. The KPERS weighting was limited to the 2010-2011 school year and requires that for the 2011-2012 school year and each year after, the weighting would only apply if the issue is submitted to a vote and subsequently approved. allows school districts to increase the cap on the amount of money maintained in the district's contingency reserve fund from 10.0 to 20.0 percent of the general fund budget for the school year and eliminates the 6.0 percent cap for the 2012-2013 school year. The bill also includes a provision that state aid payments to school districts occur on the date in which the payments are scheduled for the first eleven months of FY 2011.