

**All Changes from Original Consensus Revenue Estimates for FY 2018 State General Fund Receipts
(in Thousands)**

	November 2016 Est.	Changes in the:				Actual Variance. From April Est	Total Change from Nov. 2016 Est.	Final FY 2018 Receipts
		April 2017 Est.	Legislative Adjustments	November 2017 Est.	April 2018 Est.			
Property Tax/Fee:								
Motor Carriers	\$ 11,700	\$ 300	\$ -	\$ (600)	\$ 1,000	\$ 30	\$ 730	\$ 12,430
Income Taxes:								
Individual	\$ 2,320,000	\$ 25,000	\$ 582,000	\$ -	\$ 218,000	\$ 229,420	\$ 1,054,420	\$ 3,374,420
Corporation	275,000	-	-	50,000	5,000	62,440	117,440	392,440
Financial Inst.	39,000	2,000	-	-	1,000	3,527	6,527	45,527
<i>Total</i>	<i>\$ 2,634,000</i>	<i>\$ 27,000</i>	<i>\$ 582,000</i>	<i>\$ 50,000</i>	<i>\$ 224,000</i>	<i>\$ 295,387</i>	<i>\$ 1,178,387</i>	<i>\$ 3,812,387</i>
Excise Taxes:								
Retail Sales	\$ 2,255,000	\$ 30,000	\$ (2,683)	\$ 47,683	\$ -	\$ 11,693	\$ 86,693	\$ 2,341,693
Compensating Use	390,000	(5,000)	-	10,000	2,000	9,514	16,514	406,514
Cigarette	132,000	(5,000)	-	(2,000)	(5,000)	73	(11,927)	120,073
Tobacco Products	8,500	-	-	-	100	76	176	8,676
Cereal Malt Beverages	1,300	100	-	-	-	79	179	1,479
Liquor Gallonage	19,600	300	-	300	(200)	(149)	251	19,851
Liquor Enforcement	72,000	500	-	1,500	(500)	(25)	1,475	73,475
Liquor Drink	11,200	-	-	200	100	48	348	11,548
Corporate Franchise	6,900	(200)	-	100	-	687	587	7,487
Severance	42,300	(5,900)	-	1,100	3,700	201	(899)	41,401
Gas	11,500	(300)	-	600	-	1,120	1,420	12,920
Oil	30,800	(5,600)	-	500	3,700	(919)	(2,319)	28,481
<i>Total</i>	<i>\$ 2,938,800</i>	<i>\$ 14,800</i>	<i>\$ (2,683)</i>	<i>\$ 58,883</i>	<i>\$ 200</i>	<i>\$ 22,197</i>	<i>\$ 93,397</i>	<i>\$ 3,032,197</i>
Other Taxes:								
Insurance Premiums	\$ 176,500	\$ 1,000	\$ -	\$ (6,500)	\$ -	\$ 100	\$ (5,400)	\$ 171,100
Miscellaneous	3,400	(200)	(1,600)	600	400	99	(701)	2,699
<i>Total</i>	<i>\$ 179,900</i>	<i>\$ 800</i>	<i>\$ (1,600)</i>	<i>\$ (5,900)</i>	<i>\$ 400</i>	<i>\$ 199</i>	<i>\$ (6,101)</i>	<i>\$ 173,799</i>
Total Taxes	\$ 5,764,400	\$ 42,900	\$ 577,717	\$ 102,383	\$ 225,600	\$ 317,812	\$ 1,266,412	\$ 7,030,812
Other Revenue:								
Interest	\$ 9,500	\$ (9,300)	\$ -	\$ 12,100	\$ 6,200	\$ 4,286	\$ 13,286	\$ 22,786
Transfers (net)	(286,900)	216,900	339,380	(6,180)	(9,100)	(55,659)	485,341	198,441
Agency Earnings & Misc	49,400	1,500	-	-	(5,600)	734	(3,366)	46,034
Total Other Revenue	\$ 300	\$ 209,100	\$ 339,380	\$ 5,920	\$ (8,500)	\$ (50,639)	\$ 495,261	\$ 267,261
TOTAL RECEIPTS	\$ 5,764,700	\$ 252,000	\$ 917,097	\$ 108,303	\$ 217,100	\$ 267,173	\$ 1,761,673	\$ 7,298,073

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

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September 7, 2018

To: Legislative Budget Committee
From: Bobbi Mariani, Managing Fiscal Analyst
Re: Follow-up on Department of Revenue

In response to the questions you had during the September 5, 2018 Legislative Budget Committee on the Department of Revenue discussion of the status of the Alvarez and Marsal Efficiency Study, the privatization of the incoming mail service, and the Sole Source contract the Department of Revenue (KDOR) has entered into with CGI Technologies and Solutions Inc. (CGI), please find the following background information and responses.

Alvarez & Marsal Recommendations and Implementation

As part of the A&M study in 2016, the Kansas Department of Revenue received four recommendations to increase operational effectiveness in audit and tax collection processes within the agency, resulting in additional revenue collection. The following synopsis provides the departments status update on the recommendations. FY 2018 updates are noted in bold.

The A&M recommendations specific to KDOR were designed to generate enhanced revenues for the state. In FY 2017, collections were approximately \$169.5 million, or 9.0 percent over FY 2015 and 4.0 over FY 2016. **In FY 2018, collections were approximately \$182.9 million, or 13.0 percent over FY 2016 and 7.9 percent over FY 2017.**

No. 1: Rehire new or retired auditors (14 vacancies) to fill current audit position vacancies

In July, 2017, there were five auditor positions open and recruitment continued to back-fill these positions. New auditors complete an average of six months in-house training before going on their first audit. An auditor typically reaches full performance in 12-18 months. The turnover in this department is higher than the agency average, which means 25-30% of the positions are either vacant or in training at any given time. KDOR states the agency is focusing on the recruitment and retention of these positions to reduce turnover, increasing the number of audits per year, and generating additional revenue for the state. **As of September 2019, there are currently 11 open State Auditor positions, eight of which are in the process of being filled.**

No. 2: Fill Collections vacancies (54 positions)

The 2017 Legislature funded 36 of the 54 recommended positions in FY2018. A collector is an entry-level position and as employees become trained, they often move to other positions within the Taxation Division. This has created a cycle of recruiting and back-filling positions, making it difficult to maintain the recommended staffing level in the area. **As of September 2018, there are 13 open collections positions, eight of which are currently in the process of being filled.**

No. 3: Establish a Discovery to more efficiently use agency resources

KDOR states the agency has been undergoing a major reorganization to better utilize agency resources at the most efficient cost possible. Recently, the Audit Services and Office of Special Investigations units have been transferred to Legal Services under the direction of the General Counsel. With this change, the complete tax audit and appeal process from initial audit selection to final appeal determination are under common management to facilitate a more effective, consistent business process. The Legal Services team (and subunits) work closely with other KDOR units to ensure that tax matters are handled expeditiously and KDOR is collecting taxes due in the most efficient manner possible. An emphasis is placed on industries and tax types with significant impacts on state revenues.

No. 4: Reduce the current backlog of appeal cases to generate additional revenue

The recent reorganization of the Legal Services team (see above) enables the General Counsel to more effectively manage the time cases are in the appeal process. Staff duties have been realigned to emphasize resolving tax cases that have been in the appeals process the longest amount of time and cases that involve large amounts in dispute. The agency states improvements are continuously being made to decrease the amount of open appeal cases and reduce the amount of time from the start of an audit to final determination of the appeal. In July 2017, there were 261 open appeal cases. **As of September 2018, there are currently 196 open cases in the appeal process.**

To provide further understanding of the position trends, a table with filled Auditor and Collections positions from FY 2016 through FY 2019 is shown below.

Department of Revenue
Auditor and Collections Positions

	FY 2016		FY 2017		FY 2018		FY19 (estimated)		
	A&M Rec.	Auth.	Filled	Auth.	Filled	Auth.	Filled	Auth.	Filled
Collections	54	21	21	35	30	35	26	35	25
Auditors	14	14	14	14	9	14	8	14	8

Provided by the Department of Revenue

US Bank Contract to Modernize Incoming Mail Process

The Kansas Department of Revenue (KDOR) expanded their current contract with US Bank to modernize the incoming mail process by converting to lockbox services. This new portion of the contract will be effective October 1, 2018. The contract cost is based on the services provided with a per piece, per page fee and will cost approximately \$3.0 million in FY 2019. Because of the modernization efforts the agency is estimating this to decrease each succeeding year due to an anticipated decrease in incoming mail. This process was previously done on-site in the Channel department on the second floor of the Docking Building. US Bank will open the mail, deposit the payment, and scan all remittance documents. Document images will be transmitted back to KDOR electronically for processing and storage.

The amount of incoming mail received at KDOR has continued to decline over the past five years. Almost 90% of individual tax returns and almost all sales and use tax returns are filed electronically. That number is expected to increase in subsequent years through the natural shift from paper to electronic returns. About 20% of payments are received through the regular mail. That number has decreased from 30% five years ago. Many of the returns and payments for miscellaneous tax types (liquor, motor carrier, transient guest, etc.) continue to be received in the regular mail. The modernization of the agency tax systems currently underway will allow many of these returns and payments to be received electronically in the future. The positive trend in electronic filing and payment remittance gives KDOR reason to believe that the entire channel operation will be significantly reduced and eliminated in the next 5-10 years.

KDOR notes the following advantages they considered in implementing this contract:

- Avoids having to update the physical operation as no maintenance agreement is in place in case of failure and the software is no longer supported by the vendor. In addition, KDOR was one of the last tenants of the Docking building and this shift in operation allows the agency to move out of Docking and save money on lease costs.
- Reduces operating and administrative costs by approximately \$500,000 in FY 2019 and \$1.7 million in FY 2020 with fewer staff required to process payments. Approximately 1/3 of salaries and wages for current operations are paid in temporary (seasonal) wages in March-April and October.
- Replaces the need for a capital investment to finance costly in-house processing systems.
- Improves cash flow management because the payment will be electronically deposited by the State's bank immediately upon processing at the lockbox.

CGI Technologies and Solutions Inc Contract

In addition to actions taken as a result of the Alvarez and Marsal Study, the agency states it has begun efforts to modernize the automated tax system and continues to place emphasis on organizational and operational efficiencies to increase revenues and decrease operational costs. KDOR entered into a contract under K.S.A. 75-5147 to modernize the agency's tax system. This statute allows the agency to compensate the vendor for services through a benefit based funding, which is a fixed-price, performance based business model

funded by the increase in revenue received attributable to the modernization of the system.

To fund this initiative, per Senate Substitute for HB 2002 passed by the 2017 Legislature, KDOR established the Automated Tax Systems Fund. The receipts transferred into this fund are 80.0 percent of identified monthly "benefits" from State General Fund revenue. The Secretary of Revenue reports monthly results and the payments are certified to ensure they have been posted correctly and deposited into the State Treasury and then transferred to the Automated Tax System Fund. "Benefits" are calculated through verification of tagged payments and a monthly baseline comparison for all other collections.

- "Tagged" methodology, is where a specified group of payments received by KOOR are able to be identified as originating from one (or more) of the initiatives outlined in the contract and all payments associated with that group will be treated as benefits generated by the initiative; and
- "Baseline" methodology, is where revenues from a Baseline Period are compared to revenues achieved during a measurement period to determine any benefits generated from an initiative. The baseline period is FY 2014 through FY 2016.

Contracts were entered into with CGI Technology Solutions Inc (CGI) effective February 2017. The total costs are \$114.5 million paid over 10 years. The bulk of the contract for modernization deliverables will be paid by FY 2020 with remaining ongoing cost for maintenance and technical services the subsequent years. The agreement contains two separate contract provisions:

1. Modernization and Upgrade provision for collections, compliance, and imaging systems licensing, upgrades, and software maintenance and support and modernization of processes (Contract 42792) which will cost approximately \$61.3 million paid out of the Automated Tax System Fund receipts over 10 years. This provision includes the following scopes of work:

- a. Early Wins Initiative identification and implementation and Computer Assisted Collection System for Government (CACS-G) Upgrade Implementation Analysis (\$3.4 million);
- b. Collections Modernization CACS-G Upgrade and transition of the upgraded KDOR CACS-G system to CGI operation on a managed services basis (\$14.1 million);
- c. KDOR Channel Modernization - Paper Tax Form and Check Processing integration with the lockbox mail processing system (\$3.1 million). Note this is the US Bank contract not in addition to that contract; and
- d. Refund Fraud and Return Review Initiative, Portfolio Warehouse (\$9.6 million).

Payment time line for this contract:

FY 2018 Paid \$11.8 million including a one time invoice of \$8.2 million for the Early Wins Initiative identification and CACS-G Software System Upgrade Implementation Analysis, annual invoices for software maintenance and support totaling \$1.3 million, and one time costs for \$2.2 million for software license fees.

FY 2019 *Estimated* payment of \$19.2 million for implementation of additional parts of the modernization and upgrade provision, including annual costs for software maintenance and support totaling \$1.0 million.

FY 2020 *Estimated* payment of \$7.2 million for implementation of additional parts of the modernization and upgrade provision, including annual costs for software maintenance and support totaling \$2.7 million.

FY 2021 through FY 2027 *Estimated* payment of \$3.3 million for ongoing annual costs for software maintenance and support.

As noted, all payments are benefit based, meaning that the “benefits” (increased tax revenue) must be realized to pay the invoices. Ongoing maintenance costs have started for a portion of the project, and the balance does not start until full implementation is done (anticipated during FY 2020). Annual recurring costs will be approximately \$3.3 million per year, with a slight increase in cost built in each year (anticipated increase of \$20,000 to \$30,000).

The upgrade to the existing delinquent tax collection system has already added a self-service portal, automated warrants and levies, improved correspondence, and a competitive methodology for debt placement with private collection agencies. The self-service portal went live August 2017 and the automated warrants and levies function went live November 2017. The agency states they anticipate the system will pay for itself (through enhanced collections) by the end of calendar year 2019.

2. Technical Services provision including the managed services to manage and operate the tax collection function and maintenance of the whole tax collection system (Contract 44559) which will cost a total of \$53.2 million paid over 10 years. This technical services provision will be paid for out of the agency’s normal operating budget which is funded 48.0 percent from the State General Funds and 52.0 percent from special revenue funds.

Payment time-line for this contract:

FY 2019 through FY 2028 *Estimated* average payment of \$5.3 million annually for the managed services and maintenance of the whole system. The payments will range from \$4.5 million to \$5.9 million per year)

Collections Data

In FY 2017 the state collected \$5.1 million more than was collected in FY 2016. **As of the end of FY 2018, the agency has collected \$13.4 million more in delinquent taxes than the previous fiscal year, and has 65 fewer open cases in the appeal process**

As noted in the contract provisions, payments to CGI for the Modernization efforts are based on two variables; revenue generated from the self-service portal modernization and revenue generated in excess of the historic baseline established from FY 2014 to FY 2016 collection amounts. These payments can only be made for the system enhancements if those increased revenues are met or payments are received through the portal and therefore benefits have been achieved and transfers to the Automated Tax System Fund of 80.0 percent of those receipts have occurred. Payments to CGI are made roughly a month after the close of that month for services rendered. In FY 2018 the total payment to CGI for the modernization effort was \$8.3 million for collections services upgrades.

Total yearly collections from FY 2014 through FY 2018 are shown below with a comparison of the collections to the baseline which is the average of the annual collections from FY 2014 to FY 2016 and what 80.0 percent of those receipts represents.

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Total Collections	\$ 170,079,615	\$ 155,295,420	\$ 162,883,833	\$ 169,521,243	\$ 182,980,929
FY 2014-FY 2016 Avg (Baseline)				\$ 165,289,168	\$ 165,289,168
Over Baseline				\$ 4,232,075	\$ 17,691,761
80 % of Amt. Over Baseline				\$ 3,385,660	\$ 14,153,409

Staffing Impacts and Locations

There are staffing impacts associated with the CGI contract. For the contract work and ongoing maintenance, the number of CGI staff currently on-site and off-site and the number anticipated in the future years is outlined below.

CGI staff on-site:

- 75 currently
- 45 anticipated after October 2019

CGI off-site dedicated to Kansas Operations:

- 65 (35 full-time and 30 part-time) currently
- Small decrease after October 2019

According to KDOR, there has been no impact on state staffing due to the CGI contract implementation in FY 2017 or FY 2018. State employees have either gone to different positions within the agency, went to work for another state agency, declared a retirement date, retired, or are now working for CGI. There have been no actual layoffs attributable to the CGI contract.

In FY 2018, two employees were laid off and one employee voluntarily retired due to layoff because of the statewide mainframe conversion which was a completely separate initiative through Office of Information Technology Services.

For FY 2019 and the CGI conversion occurring, there are only 4 employees left who have not declared or are undecided on what they are going to do which could potentially lead to a layoff situation.

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September 18, 2018

To: Legislative Budget Committee

From: Dylan Dear, Managing Fiscal Analyst

Re: Lottery Ticket Vending Machines

During the September 5, 2018, Legislative Budget Committee hearing, the Committee requested additional information on the proposed purchase of Lottery Ticket Vending Machines (LTVMs) by the Kansas Lottery. The Lottery proposed purchasing the LTVMs through one of three methods, including:

- Vendor financing at 8.9 percent interest over five years. This method would reduce revenue to the State General Fund by \$1.1 million in FY 2019, \$2.0 million in FY 2020 to FY 2023, and \$0.9 million in FY 2024. **Total Cost: \$10.2 million.**
- State Master Lease Program financing over five years at 4.9 percent interest. State General Fund revenue would be reduced by \$1.0 million in FY 2019, \$1.8 million in FY 2020 to FY 2023, and \$0.8 million in FY 2024. **Total Cost: \$9.2 million.**
- Direct payment from Lottery operating cash flow. State General Fund revenue would be reduced by \$4.4 million in FY 2019 and \$3.8 million in FY 2020. **Total Cost: \$8.2 million.**

The Kansas Lottery is planning to order 544 LTVMs over the next 2 years. The first order of 272 machines will be placed in the next 4-6 weeks. Delivery takes 5-6 months and approximately one additional month to program the machines with Kansas Instant Tickets. The Lottery believes the vendor will allow the pre-order of machines and funding in whichever manner the Legislature recommends. The Lottery is planning to request approval of the purchase at the next Commission meeting on October 10.

The plan is to have three types of LTVMs. The first will be the typical vending machine that will sell instant tickets and draw tickets (draw tickets are tickets for Powerball, Kansas Cash, Mega-Millions, and others). The second will be a 54-inch electronic jukebox type machine for retailers who cannot provide the space for a full vending machine. Both the vending machine and the 54-inch jukebox will cost \$15,894 per unit. The third will be a small draw ticket-only machine, which will be \$8,263 per unit.

Ticket Vending Machines Cost Analysis

Initial Order - 200 HD & 72 EX

	Quantity	Cost per Unit	Extended Cost
HD - Instant and Draw	200	15,894.00	3,178,800.00
EX - Draw Games Only	72	8,263.00	594,936.00
Direct Costs for Machines			3,773,736.00
Software Development - One Time Cost	1	650,000.00	650,000.00
Total			4,423,736.00

3 Options - Additional Financing Costs - Estimated

If financed through the vendor	See Note 1	Add	\$ 1,073,160.00
Total Cost			5,496,896.00
OR			
If financed through Kansas Master Lease Program	See Note 2	Add	\$ 524,571.00
Total Cost			4,948,307.00
OR			
If purchased using operating cash flows	See Note 3		\$ 0.00
Total Cost			4,423,736.00

Note 1: This includes all manner of 'vendor financed' acquisition, whether one chooses to label it as a purchase, lease or revenue sharing agreement. If the capital for acquisition of the machines is provided up front from the vendor and paid by the Lottery over a 5-year period, the cost of capital will be at least 8.9% annually.

Note 2: The Kansas Master Lease Program allows for third-party borrowing for capital expenditures at favorable rates. The estimate provided is calculated using 4.5% over a 5-year period.

Note 3: There are no additional finance costs if purchased using operating cash flows; however, net revenue to the State General Fund from Regular Lottery will be reduced by \$4.4 million in FY 2019. Under the Master Lease option net revenue would be reduced by \$1.0 million in FY 2019.

Second Order - If at same quantities of 200 HD & 72 EX (The second order is reduced by \$650,000 due to one time costs for Programming)

Vendor Financing = \$4,689,212
 Master Leasae - \$4,221,230
 Operating Cash Flows - \$3,773,736

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September 27, 2018

To: Legislative Budget Committee

From: Karen Kapusta-Pofahl, Fiscal Analyst

Re: KDWPT Sole-Source Contract with Pheasants Forever

During the September 5, 2018, Legislative Budget Committee hearing, the Committee requested additional information regarding the \$1.7 million sole-source contract between the Kansas Department of Wildlife, Parks and Tourism (KDWPT) and Pheasants Forever. The Committee further inquired as to whether there were other contractors, such as Ducks Unlimited, that could have provided the contracted habitat restoration work.

In January 2017, KDWPT requested prior authorization from the Kansas Department of Administration (DoA) to enter into a \$1.7 million non-competitive, three-year contract with Pheasants Forever. The 2017-2019 contract is similar to a prior contract that began in 2011 and included a three-year renewal. KDWPT indicates the reason the contract was submitted for prior authorization is because Pheasants Forever is the only organization with a habitat specialist program able to undertake the desired work with upland game birds. According to the prior authorization document, Ducks Unlimited, National Wild Turkey Federation, Rocky Mountain Elk Foundation, and other similar nongovernmental organizations do not offer such a program.

The 2017 contract includes a stipulation that KDWPT is to partly fund the ten habitat specialists at \$55,000 per specialist, through biannual payments of up to \$550,000 per year. The agency indicates the KDWPT moneys are being expended from the following special revenue funds: KDWPT State Agriculture Production Fund, Federal Licensed Wildlife Areas Fund, and the federal Wildlife Restoration Fund. The habitat specialists are to be hired by Pheasants Forever and are not KDWPT employees.

According to the agency, Pheasants Forever is operating on the following public lands in the first half of FY 2019: Cedar Bluff, Clinton, Glen Elder, Grand Osage Wildlife Area, Marais de Cygnes, Melvern, Perry Wildlife Area, Tuttle Creek, Wilson, and Woodson.

The prior authorization request for this contract was granted by DoA using the "Director of the Division of Purchases (DOP) Approval" exemption (authorized by KSA 75-3739(a)(7)). According to DoA training materials, the DOP exemption code is "not typically used for a Sole Source transaction, but for situations when there may be competition but not seeking competitive bids is in the best interest of the State of Kansas." This code is distinct from the Only Known Provider exemption code (also authorized under KSA 75-3739(a)(7)). The 2017 contract and prior authorization form are available upon request.

KKP/kal

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September 18, 2018

To: Legislative Budget Committee

From: Shirley Morrow, Principal Fiscal Analyst

Re: Deferred Tuition

During the September 5, 2018 Legislative Budget Committee hearing, the Committee requested additional information regarding what universities or other states are doing with deferred tuition programs. The following information is in response to that request and includes three separate types of deferred tuition programs.

Income Share Agreements – A financial structure in which an individual or organization gives a fixed amount of money to a recipient who, in exchange, agrees to pay back a percentage of his/her income for a fixed number of years. The agreement can be between a student and higher education institution or a company.

Point Loma Nazarene University (San Diego), Lackawanna College (Scranton, PA), Clarkson University (Potsdam, N.Y.), Norwich University (Vermont), and Purdue have programs called Income Share Agreements (ISAs).

Example: Backed by the Purdue Research Foundation (PRF), the “Back a Boiler” – ISA Fund helps make school more affordable for Purdue students. An ISA represents a student’s obligation to make payments linked to a specific percentage of the student’s earned income. For example, you’re a senior Economics major with an ISA of \$10,000. Based on your anticipated salary in that field upon graduation, you pay 3.38 percent of your \$47,000 salary for 100 months. At the end of the contract, you would have paid back \$15,673, and fulfilled the terms of the ISA. A traditional, private load of \$10,000 at 9.5 percent fixed interest to a student with no cosigner would cost you \$17,126 at the end of a typical 10-year term. This is based on Back a Boiler Comparison Tool.

Pay It Forward – An article from the American Association of State Colleges and Universities written in July of 2014 provides information on twenty three states that have considered Pay It Forward legislation. All are either establishing pilot programs or feasibility studies. Of the twenty three states, only two (New Mexico and Oregon) were signed into law although there is no evidence that the program is in effect. I have attached the article with additional information for the Committee.

Tuition Postponement Option (TPO) – Yale University, launched the TPO program in the 1970’s and closed in 2001 with borrowers and university leaders considering the experiment a failure. The program bundled students into cohorts, so when some students could not pay back the money, it fell to the other students to make up the difference.

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September 20, 2018

To: Legislative Budget Committee

From: Steven Wu, Fiscal Analyst

Re: Sole Source State Contracts

This memorandum contains an overview on contracts that are exempt from the bidding process as a follow-up to questions and requests for additional information made during the Legislative Budget Committee meeting on September 5, 2018.

Procurement and Contracting

In Kansas, the procurement and contracting process is statutorily required by K.S.A. 75-3739(a), which states that “all contracts for construction and repairs, and all purchases of and contracts for supplies, materials, equipment and contractual services to be acquired for state agencies shall be based on competitive bids.” The Department of Administration’s Office of Procurement and Contracts (P&C) develops and promulgates guidelines for this process, available at <https://admin.ks.gov/offices/procurement-and-contracts/procurement-training>.

The Committee had requested information on the location of vendors for contracts, however, the Department of Administration (Department) indicates that it does not currently track the number of contracts with in-state and out-of-state entities, nor does it have a mechanism to obtain that information absent a manual review of each contract.

Competitive Bidding

Competitive bidding for purchase requisitions include both non-negotiated and negotiated procurements. Non-negotiated procurements involve sealed bids that are awarded to the lowest responsive and responsible bidder meeting bid specifications. In Kansas, this takes the form of either a Request for Quotation (RFQ), used for one-time purchases, or an Invitation for Bid (IFB), used for repetitive purchases. Non-negotiated procurements are awarded as purchase orders, though IFBs may also be awarded as a SMART-based contract.

By contrast, negotiated procurements involve competitive sealed proposals that are awarded as a contract or purchase order to the bidder offering the best value. In Kansas, this takes the form of a Request for Proposal (RFP), used for either one-time or repetitive purchases. Evaluation of RFP bids begin with the lowest cost proposal, then adjusting for best value factors determined by a negotiated procurement committee. Pursuant to K.S.A. 75-37,102(e), any award that bypasses a lower cost proposal must be reported to the Legislature.

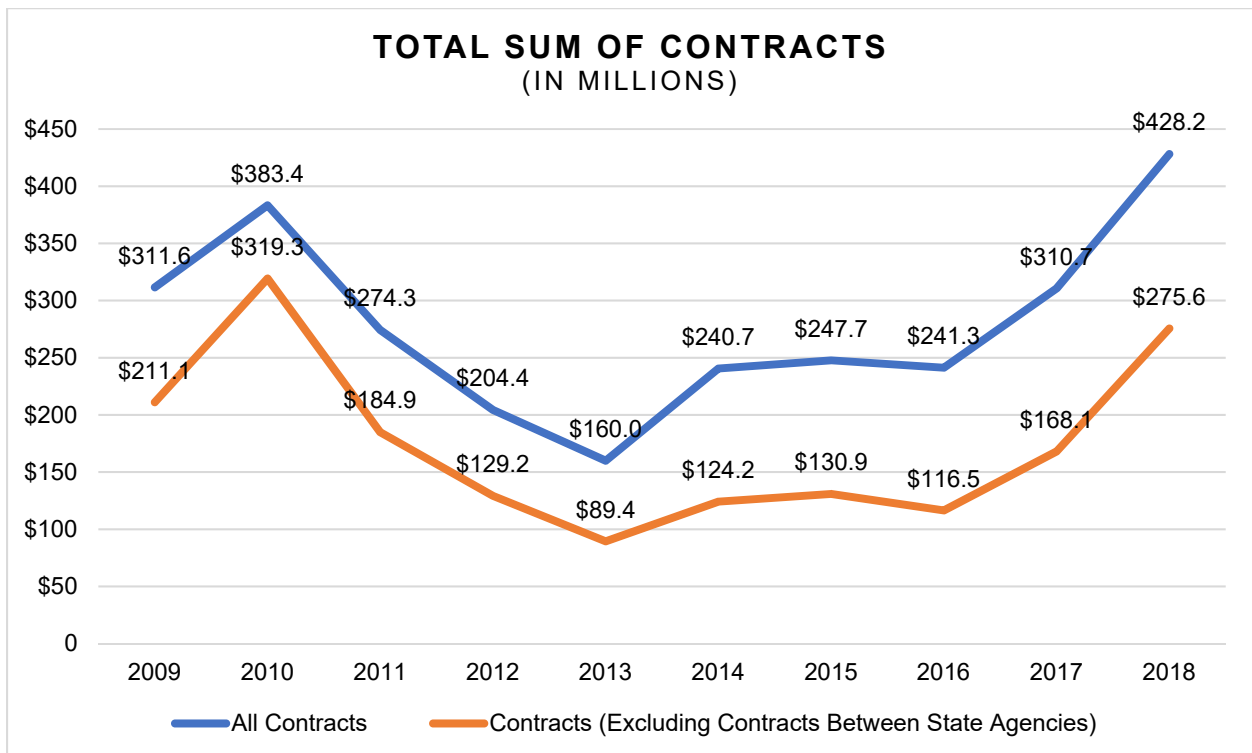
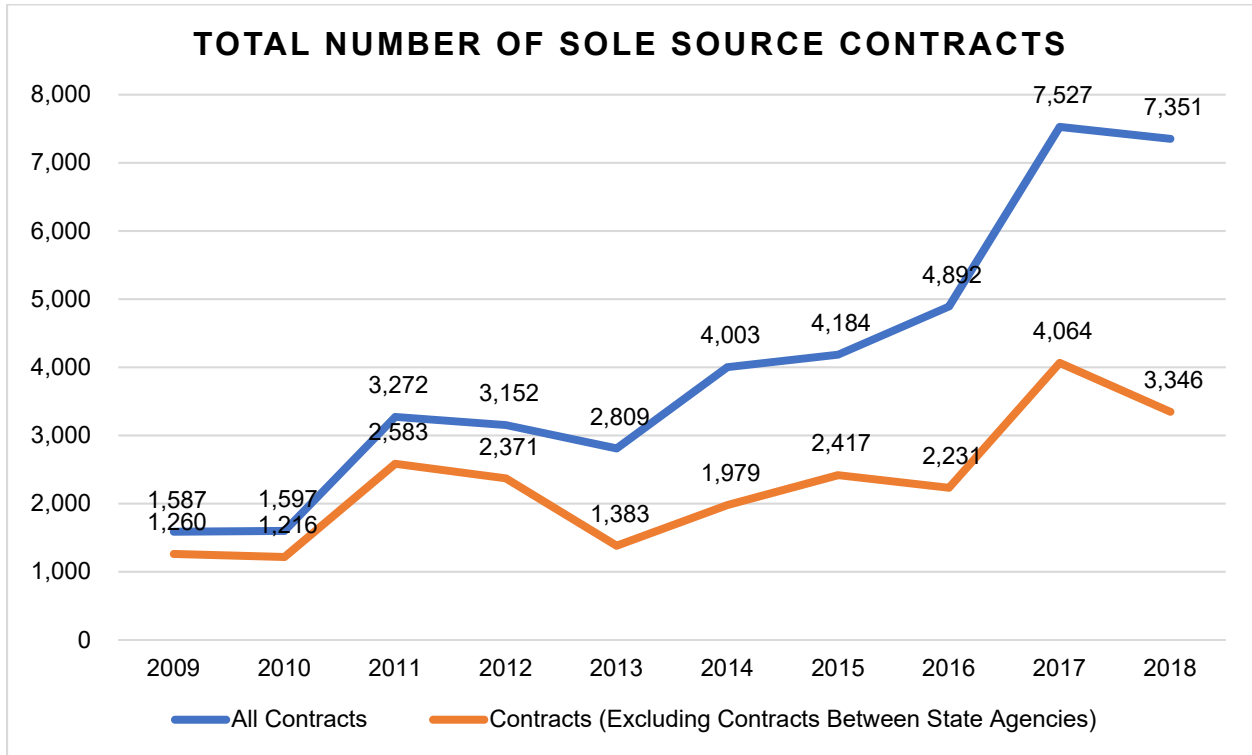
Non-Competitive Bidding

While competitive procurements are the standard rule, the State of Kansas also employs non-competitive procurements—also called sole source or no bid contracts—that are outside of the normal RFP bidding process. K.S.A. 75-3739 authorizes the Director of Purchases (Director) to determine whether some transactions are competitive. Furthermore, P&C employs a prior authorization review process to facilitate review of agency requests. When submitting such requests, agencies must provide documentation and analysis about whether competition exists and why the State of Kansas should bypass the competitive bidding process. P&C has enumerated 18 distinct exemptions to the competitive bidding process.

Exemption	Code	Statutory Authority	Description	2018 Amount
Only Known Provider	OKP	75-3739(a)(1)	No competition for the product or service exists.	503
Lab Equipment / Supplies	LRE	75-3739(a)(2)	Laboratory chemicals best purchased without competition or when fixed by law or ordinance.	3
Emergency Procurement	EMR	75-3739(a)(3)	Agency emergency that requires immediate action.	105
Statutory Exemption	STX	75-3739(a)(4)	Another statute authorizes a separate purchasing procedure.	-
Existing Equipment Compatibility	COM	75-3739(a)(5)	Compatibility with existing contractual services, supplies, materials, or equipment is the overriding consideration.	183
Computer Software / Maintenance	CSD	75-3739(a)(5)	Compatibility with existing software.	147
Used Equipment	USE	75-3739(a)(6)	Used items available for immediate purchase.	108
Best Interest of the State	DOP	75-3739(a)(7)	Contract that is in the best interest of the state, to be determined by the Director of Purchases.	1,669
Delegated Authority	DAR	75-3739(e)	Authority delegated to a state agency to make purchases of less than \$25,000 under prescribed conditions and procedures.	241
Coop. Purchasing Agreements	CCA	75-3739(i)	Cooperative purchasing agreement or consortium for the procurement of goods or services.	34
Grants / Sub-Recipients	GSR	75-3739(j)	Authority that is delegated to make purchases when funded, in whole or in part, from a grant.	-
Governmental Procurements	IGP	75-3739(h)	Contracts with other state and federal agencies, governmental entities, and nonprofit educational institutions.	4,005
State Use Catalog Waiver	SCW	75-3322	Waiver when a qualified vendor is unable to supply the product or service.	2
Professional Services	PSP	75-37,130 <i>et seq</i>	Professional services performed under a contract with a state agency by any certified public accountant, attorney, or consultant.	160
Conference / Hotel Event	CHE	-	Organized meetings and conferences in which an outside event site is needed.	191
Off-Contract Purchases	OCP	-	Contracts that take advantage of volume discount pricing for goods and services that have a recurring demand from one or more agencies.	-
Purchased for Evaluation	PEP	-	Purchase of products that may be consumed during an evaluation process.	-
Utilities	USR	-	Electricity, municipal water and sewage.	-
Original Equipment Manufacturer	-	-	No longer used.	-
Patent or Copyright	-	-	No longer used.	-
University Press Agreement	-	-	No longer used.	-

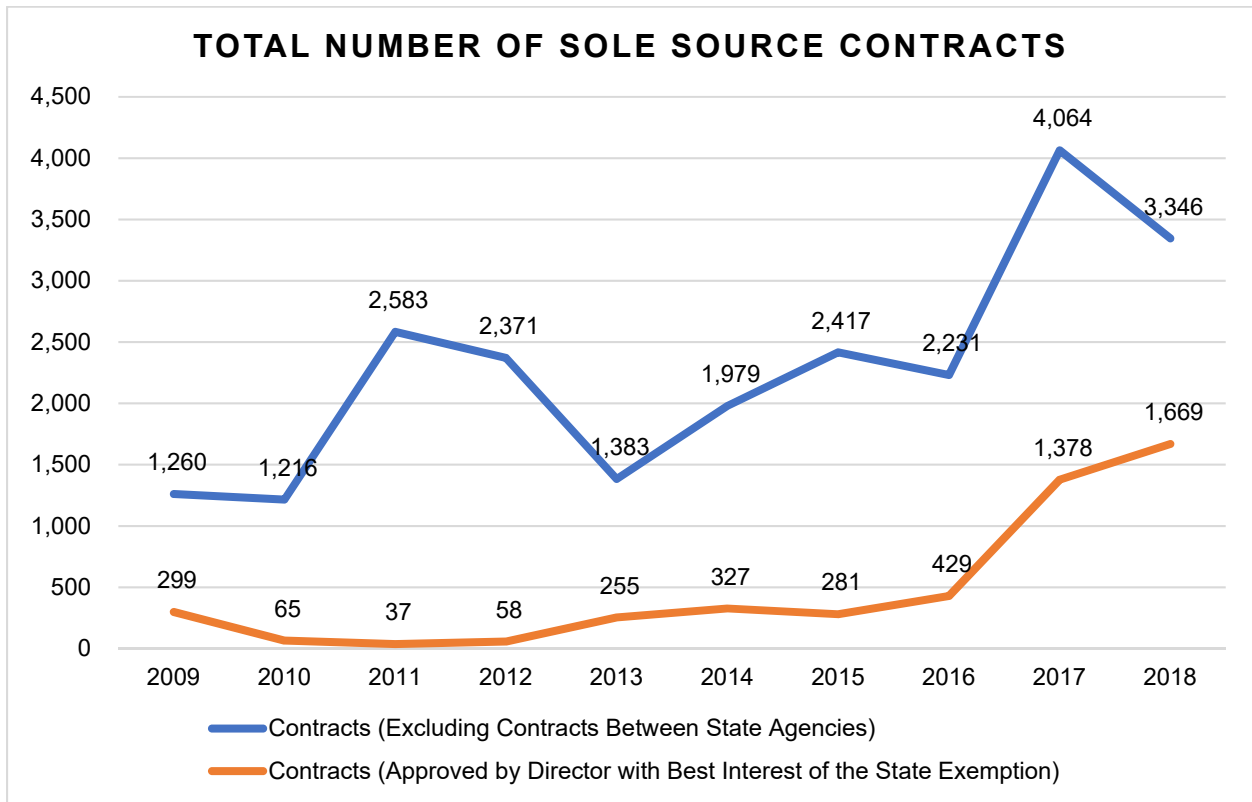
In FY 2018, the State of Kansas authorized \$428.2 million for 7,351 sole source contracts. This represents an increase of 2,086 contracts, about 165.6 percent, from the FY 2009 amount, as shown in the graphs below. The Department indicates that the total number of sole source contracts is lower than indicated due to changing reporting methodologies and to stricter guidelines regarding approvals for contracts between state agencies.

FY 2009 – FY 2018 – Last Ten Years – Prior Authorizations



In FY 2018, the State of Kansas entered into 1,669 non-competitive contracts under the best interest of the state exemption, as shown in the graph below. This represents an increase of 1,370 contracts, about 458.2 percent, from the FY 2009 amount. Pursuant to K.S.A. 75-3739(a)(7), the Director may approve of a non-competitive contract upon reaching a determination, made with the head of the acquiring state agency and the Department, that such a contract is in the best interest of the state. The Department indicates that past use of this exemption has required the Director prepare a supporting memorandum explaining why bypassing the competitive bidding process is in the best interest of the state.

FY 2009 – FY 2018 – Last Ten Years – *Best Interest of the State Exemption*



**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

FY 2018

Agency	Vendor	Description	Authority	Amount
Department of Administration	EXCIPIO CONSULTING LLC	Executive Branch IT Services	DOP	4,760,614
Department of Education	ACT INC	Workkeys - 0140	OKP	8,400,000
Department of Revenue	CGI TECHNOLOGIES LLC	10 year contract for professional services to operate, maintain, enhance and support KDOR tax systems	COM	82,279,427
Dept of Health & Environment	GLOBAL ENVIRONMENTAL CONSULTING INC	Maintenance and support for SWS software and SDWIS system.	CSD	1,472,925
	KANSAS HOSPITAL EDUCATION & RESEARCH	Services for the Small Hospital Improvement and Medicare Rural Hospital Flexibility Grant	OKP	2,121,227
	NAVIGANT CONSULTING INC	Professional consultant services.	DOP	1,550,000
	ORACLE AMERICA INC	Annual ULA and Perpetual licenses support for KEES and KDHE's Medicaid Management information System.	DOP	12,587,153
	PERKINELMER HEALTH SCIENCES INC	Reagents supplies, instrumentation and instrument replacement parts for the various testing in the KDHE laboratories.	OKP	1,300,000
	WICHITA CENTER FOR GRADUATE MEDICAL	Payment to vendor per legislation passed in SB109.	DOP	3,000,000
Kansas Lottery	Kansas Speedway	6 year agreement	DOP	2,625,000
Ks Dept for Aging & Disab Svs	HEALTH SOURCE INTEGRATED SOLUTIONS	FY18 OSH Diversion - OTCDF	DOP	3,000,000
	MICHAEL F FLANAGAN	Reveivership funds to Flanagan to keep 15 Nursing Facilities open	EMR	2,000,000
	RAINBOW SERVICES INC	FY18 Rainbow - SB 109, Section 71(s) Senate Bill 109	DOP OKP	1,200,000 1,200,000
Ks Public Employees Rtrmnt Sys	ADVISORY RESEARCH INC	INVESTMENT SERVICES	PSP	2,949,500
	BAILLIE GIFFORD OVERSEAS LIMITED	INVESTMENT MANAGER FEE SERVICES	PSP	6,218,000
	BLACKROCK INSTITUTIONAL TRUST	INVESTMENT MANAGER SERVICES	PSP	2,146,000
	DISABILITY MANAGEMENT SERVICES, INC	Administrative Service Fees	PSP	1,500,000
	FRANKLIN ADVISERS INC	INVESTMENT MANAGER SERVICES	PSP	5,230,000

**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

Ks Public Employees Rtrmnt Sys	JP MORGAN INVESTMENT MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	6,697,000
	LAZARD ASSET MANAGEMENT LLC	INVESTMENT MANAGER SERVICES	PSP	4,390,000
	LEE OVERLAY PARTNERS LIMITED	MANAGEMENT OF INVESTMENT CURRENCY OVERLAY	PSP	1,353,000
	LOOMIS SAYLES & CO	INVESTMENT MANAGEMENT SERVICES	PSP	2,923,500
	MACKAY SHIELDS LLC	INVESTMENT MANAGER SERVICES	PSP	2,642,000
	PARETO PARTNERS	INVESTMENT MANAGER SERVICES	PSP	3,382,000
	PENSION CONSULTING ALLIANCE LLC	INVESTMENT CONSULTING SERIVCES FOR FY 2019	PSP	1,087,500
	STATE STREET BANK & TRUST COMPANY	CUSTODIAL BANK MANAGEMENT SERVICES	PSP	1,620,000
		INVESTMENT MANAGEMENT SERVICES	PSP	1,200,000
	T ROWE PRICE ASSOCIATES INC	INVESTMENT MANAGER SERVICES	PSP	2,143,000
	WELLINGTON GROUP HOLDINGS LLP	INVESTMENT MANAGEMENT SERVICES	PSP	5,728,000
	WESTERN ASSET MANAGEMENT COMPANY	INVESTMENT MANAGEMENT SERVICES	PSP	1,186,000

FY 2017

Agency	Vendor	Description	Authority	Amount
Department of Commerce	TOLL GLOBAL FORWARDING SCS (USA)	Job Creation Funding (JCF)	GSR	1,932,880
Dept of Health & Environment	LACKLAND ACQUISITION II LLC	Ryan White Part B Care Program support and access to the Securing Client Outcomes Using Technology (SCOUT) client level data	OKP	3,300,941
		Ryan White Part B Care Program support and SCOUT system access.	OKP	2,583,250
Dpt for Children and Families	MICROPACT GLOBAL INC	Proprietary software maintenance and support	CSD	1,085,949
Ks Dept for Aging & Disab Svs	HEALTH SOURCE INTEGRATED SOLUTIONS	FY17 OSH Diversion - OTCDF	DOP	3,000,000
Ks Public Employees Rtrmnt Sys	ADVISORY RESEARCH INC	INVESTMENT SERVICES	PSP	1,452,000
	BAILLIE GIFFORD OVERSEAS LIMITED	INVESTMENT MANAGER FEE SERVICES	PSP	2,610,000

**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

Ks Public Employees Rtrmnt Sys	BLACKROCK INSTITUTIONAL TRUST	INVESTMENT MANAGER SERVICES	PSP	1,794,000
	JP MORGAN INVESTMENT MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	3,181,000
	LAZARD ASSET MANAGEMENT LLC	INVESTMENT MANAGER SERVICES	PSP	4,168,000
	LEE OVERLAY PARTNERS LIMITED	MANAGEMENT OF INVESTMENT CURRENCY OVERLAY	PSP	1,260,000
	MACKAY SHIELDS LLC	INVESTMENT MANAGER SERVICES	PSP	2,825,000
	PARETO PARTNERS	INVESTMENT MANAGER SERVICES	PSP	1,517,000
	STATE STREET BANK & TRUST COMPANY	INVESTMENT MANAGEMENT SERVICES	PSP	1,509,900
	T ROWE PRICE ASSOCIATES INC	INVESTMENT MANAGER SERVICES	PSP	1,319,000
KS Wildlife, Parks & Tourism	PHEASANTS FOREVER INC	MOU Habitat Specialists	DOP	1,650,000

FY 2016

Agency	Vendor	Description	Authority	Amount
Department of Corrections	CORRECTIONS CORPORATION OF AMERICA	Housing for Inmates	DOP	1,560,741
Department of Transportation	AMERICAN ASSOC OF STATE HIGHWAY AND	AASHTOWare Project Service Units: \$13,500 Each (184 x \$13,500 = \$2,484,000)	OKP	4,968,000
		AASHTOWare Services	OKP	3,780,000
Dept of Health & Environment	E FUNDS CORPORATION	Services for the implementation of Electronic Benefit Transactions (EBT) for the WIC Program.	DOP	5,002,640
	KANSAS HEALTH INFORMATION NETWORK	Administration and provision of incentive payments to Hospitals.	DOP	2,889,025
	LACKLAND ACQUISITION II LLC	Support of the Ryan White B Care Program and SCOUT access.	OKP	2,210,401
	LEWIS AND CLARK INFORMATION EXCHANGE	Administration and provision of incentive payments to Hospitals.	DOP	1,832,500
Ks Dept for Aging & Disab Svs	BEACON HEALTH OPTIONS INC	SUD Treatment BG-July & August 2015	DOP	1,100,000
Ks Public Employees Rtrmnt Sys	ADVISORY RESEARCH INC	INVESTMENT SERVICES	PSP	1,464,074

**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

Ks Public Employees Rtrmnt Sys	BAILLIE GIFFORD OVERSEAS LIMITED	INVESTMENT MANAGER FEE SERVICES	PSP	2,241,822
	BARING ASSET MANAGEMENT LIMITED	INVESTMENT MANAGER SERVICES	PSP	1,860,787
	FRANKLIN ADVISERS INC	INVESTMENT MANAGER SERVICES	PSP	2,776,556
	JP MORGAN INVESTMENT MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	2,814,351
	LAZARD ASSET MANAGEMENT LLC	INVESTMENT MANAGER SERVICES	PSP	1,872,954
	LION CONNECTICUT HOLDINGS INC	INVESTMENT MANAGEMENT SERVICES	PSP	1,543,755
	LOOMIS SAYLES & CO	INVESTMENT MANAGEMENT SERVICES	PSP	2,435,563
	MACKAY SHIELDS LLC	INVESTMENT MANAGER SERVICES	PSP	3,041,851
	MORGAN STANLEY ASSET MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	1,540,976
	PARETO PARTNERS	INVESTMENT MANAGER SERVICES	PSP	1,500,000
	STATE STREET BANK & TRUST COMPANY	INVESTMENT MANAGEMENT SERVICES	PSP	1,059,900
	SYSTEMATIC FINANCIAL MANAGEMENT	INVESTMENT MANAGER SERVICES	PSP	1,035,975
	T ROWE PRICE ASSOCIATES INC	INVESTMENT MANAGER SERVICES	PSP	1,442,122

FY 2015

Agency	Vendor	Description	Authority	Amount
Department of Corrections	DEPARTMENT ON AGING	Drug & alcohol treatment for DUI offenders	COM	1,600,000
Department of Revenue	TYLER TECHNOLOGIES	Annual Support for Orion	OKP	1,469,649
Dept of Health & Environment	LACKLAND ACQUISITION II LLC	Continuing support of the Ryan White Part B Care Program.	OKP	2,685,635
	MANTECH ADVANCED SYSTEMS INTERNATIONAL	Maintenance and enhancements for the VSIS system.	CSD	1,588,355
Dpt for Children and Families	Kansas State University	KSU SNAP Interagency Agreement FY15 Funding	COM	1,592,165
	MAXIMUS HUMAN SERVICES INC	Maximus - CSS Call Center	DOP	1,074,000
Ks Dept for Aging & Disab Svs	HEALTH SOURCE INTEGRATED SOLUTIONS	FY15_MH_KHS_Non-Medicaid Screens_FY15	COM	2,155,000

**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

Ks Dept for Aging & Disab	STATE TREASURER	KFDA Bond Debt Svc. 2010 E-1	COM	3,289,263
	UNIV OF KANSAS CENTER FOR RESEARCH INC	FY15_BH KUCR Adult Mental Health (50%)	COM	2,306,926
	Wichita State University	FY15_WSU CCSR Certified Match	COM	1,033,218
Ks Public Employees Rtrmnt Sys	BAILLIE GIFFORD OVERSEAS LIMITED	INVESTMENT MANAGER FEE SERVICES	PSP	2,457,000
	BARING ASSET MANAGEMENT LIMITED	INVESTMENT MANAGER SERVICES	PSP	1,680,000
	FRANKLIN ADVISERS INC	INVESTMENT MANAGER SERVICES	COM	2,403,000
	JP MORGAN INVESTMENT MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	2,794,000
	LAZARD ASSET MANAGEMENT LLC	INVESTMENT MANAGER SERVICES	PSP	1,827,000
	LION CONNECTICUT HOLDINGS INC	INVESTMENT MANAGEMENT SERVICES	PSP	1,189,000
	LOOMIS SAYLES & CO	INVESTMENT MANAGEMENT SERVICES	PSP	1,770,000
	MACKAY SHIELDS LLC	INVESTMENT MANAGER SERVICES	PSP	1,904,000
	MORGAN STANLEY ASSET MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	1,425,000
	PACIFIC INVESTMENT MANAGEMENT COMPANY	INVESTMENT MANAGER SERVICES	PSP	2,430,000
	PARETO PARTNERS	INVESTMENT MANAGER SERVICES	PSP	1,320,000
	SECURITY INVESTORS LLC	INVESTMENT MANAGER SERVICES	PSP	1,206,000
	SYSTEMATIC FINANCIAL MANAGEMENT	INVESTMENT MANAGER SERVICES	PSP	1,093,000
	T ROWE PRICE ASSOCIATES INC	INVESTMENT MANAGER SERVICES	PSP	1,335,000
	TEMPLETON WORLDWIDE INC	INVESTMENT MANAGER SERVICES	PSP	2,403,000

FY 2014

Agency	Vendor	Description	Authority	Amount
Department of Administration	SOFTWARE AG USA INC	Maintenance for License of Proprietary Software Products	CSD	2,423,271
Department of Corrections	HEARTLAND REGIONAL ALCOHOL & DRUG	Substance abuse services	OKP	1,498,920

**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

Department of Corrections	SUBSTANCE ABUSE ASSESSMENT CENTER	Programs- Substance Abuse treatment	OKP	1,098,688
Department of Transportation	BENTLEY SYSTEMS INC	MAINTENANCE OF KDOT'S COMPUTER AIDED DRAFTING AND DESIGN SOFTWARE SYSTEM, MICROSTATION, GEOPAK & PROJECTWISE	CSD	1,066,964
Kansas Bureau of Investigation	DAVID M BARTON	PROFESSIONAL SERVICES MW HIDTA DIRECTOR	DOP	1,005,625
Kansas Highway Patrol	ENFORCEMENT VIDEO LLC	DV-1E, 5th Generation to include GPS, Combo Camera, 5 Yr Ext Warr., Rear Deck Camera cables and mntng brkt	COM	2,172,764
Kansas Lottery	Kansas Speedway Corporation	contract for 5 years w/ KS SPDWY	OKP	2,625,000
Ks Dept for Aging & Disab Svs	RAINBOW SERVICES INC	BH_MH_Rainbow Services	DOP	2,086,058
		BH_MH_Rainbow Services_FY2013	DOP	1,267,532
		BH_MH_Rainbow Services_FY2015	DOP	3,576,100
		BH_MH_Rainbow Services_FY2016	DOP	3,576,100
	VALUEOPTIONS OF KANSAS INC	SUD Treatment BG-FY15	DOP	6,905,371
		SUD_DUI Treatment-FY15	DOP	1,084,964
		SUD_Treatment FFund 1120-FY15	DOP	1,849,658
		SUD_Treatment Women FFunds 1110-FY15	DOP	1,056,369
		SUD_Treatment-Women BG-FY15	DOP	2,050,311
Ks Public Employees Rtrmnt Sys	AEW CAPITAL MANAGEMENT LP	Management of Real Estate Portfolio	PSP	1,905,236
	BAILLIE GIFFORD OVERSEAS LIMITED	INVESTMENT MANAGER FEE SERVICES	PSP	2,151,538
	BARING ASSET MANAGEMENT LIMITED	INVESTMENT MANAGER SERVICES	PSP	1,464,793
	ING INVESTMENT MANAGEMENT CO	INVESTMENT MANAGER SERVICES	PSP	1,291,648
	JP MORGAN INVESTMENT MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	2,245,990
	LAZARD ASSET MANAGEMENT LLC	INVESTMENT MANAGER SERVICES	PSP	1,408,024
	LOOMIS SAYLES & CO	INVESTMENT MANAGEMENT SERVICES	PSP	1,647,718
	MACKAY SHIELDS LLC	INVESTMENT MANAGER SERVICES	PSP	1,555,862

**FY 2014 - FY 2018 - Last Five Years - Prior Authorizations > \$1.0 Million
(Excludes Contracts Between State Agencies)**

Ks Public Employees Rtrmnt Sys	MORGAN STANLEY ASSET MANAGEMENT INC	INVESTMENT MANAGER SERVICES	PSP	1,002,398
	PACIFIC INVESTMENT MANAGEMENT COMPANY	INVESTMENT MANAGER SERVICES	PSP	2,320,710
	PARETO PARTNERS	INVESTMENT MANAGER SERVICES	PSP	1,155,000
	T ROWE PRICE ASSOCIATES INC	INVESTMENT MANAGER SERVICES	PSP	1,105,646
	TEMPLETON WORLDWIDE INC	INVESTMENT MANAGER SERVICES	PSP	1,526,169

Kansas Public Schools with Concurrent Enrollment Programs

<u>County Name</u>	<u>District</u>	<u>School District Name</u>	<u>Building Name</u>		
Allen	D0256	Marmaton Valley	Marmaton Valley High	Number of USDs:	222
Allen	D0257	Iola	Iola Sr High		
Anderson	D0365	Garnett	Anderson County Jr/Sr High School		
Anderson	D0479	Crest	Crest High		
Atchison	D0409	Atchison Public Schools	Atchison High School		
Barber	D0254	Barber County North	Medicine Lodge Jr/Sr High School		
Barton	D0112	Central Plains	Central Plains High School - Claflin		
Barton	D0355	Ellinwood Public Schools	Ellinwood High		
Barton	D0428	Great Bend	Great Bend High School		
Barton	D0431	Hoisington	Hoisington High		
Bourbon	D0234	Fort Scott	Fort Scott Sr High		
Bourbon	D0235	Uniontown	Uniontown High School		
Brown	D0415	Hiawatha	Hiawatha Sr High		
Brown	D0430	South Brown County	Horton High		
Butler	D0206	Remington-Whitewater	Frederic Remington High		
Butler	D0375	Circle	Circle High		
Butler	D0385	Andover	Andover High		
Butler	D0385	Andover	Andover Central High School		
Butler	D0394	Rose Hill Public Schools	Rose Hill High		
Butler	D0396	Douglass Public Schools	Douglass High		
Butler	D0402	Augusta	Augusta Sr High		
Butler	D0490	El Dorado	El Dorado High		
Butler	D0492	Flinthills	Flinthills High School		
Chautauqua	D0285	Cedar Vale	Cedar Vale High		
Chautauqua	D0286	Chautauqua Co Community	Sedan High		
Cherokee	D0404	Riverton	Riverton High		
Cherokee	D0493	Columbus	Columbus High		
Cherokee	D0499	Galena	Galena High		
Cheyenne	D0297	St Francis Comm Sch	St Francis High		
Clark	D0219	Minneola	Minneola High		
Clark	D0220	Ashland	Ashland High		
Clay	D0379	Clay Center	Clay Center Community High		
Clay	D0379	Clay Center	Wakefield High		
Cloud	D0333	Concordia	Concordia Jr-Sr High		
Cloud	D0334	Southern Cloud	Gasco High		
Cloud	D0334	Southern Cloud	Miltonvale High		
Coffey	D0243	Lebo-Waverly	Lebo High		
Coffey	D0243	Lebo-Waverly	Waverly High		
Coffey	D0244	Burlington	Burlington High		
Coffey	D0245	LeRoy-Gridley	Southern Coffey County High School		
Cowley	D0462	Central	Central Jr-Sr High		
Cowley	D0463	Udall	Udall High		
Cowley	D0465	Winfield	Winfield High		
Cowley	D0470	Arkansas City	Arkansas City High		
Cowley	D0471	Dexter	Dexter High		
Crawford	D0249	Frontenac Public Schools	Frontenac Sr. High School		
Crawford	D0250	Pittsburg	Pittsburg High		
Decatur	D0294	Oberlin	Decatur Community Jr/Sr High		
Dickinson	D0435	Abilene	Abilene High School		
Dickinson	D0473	Chapman	Chapman High		
Dickinson	D0481	Rural Vista	Hope High		
Dickinson	D0487	Herington	Herington High		
Doniphan	D0111	Doniphan West Schools	Doniphan West JR/SR High School		
Doniphan	D0114	Riverside	Riverside High School		
Doniphan	D0429	Troy Public Schools	Troy High and Middle School		
Douglas	D0348	Baldwin City	Baldwin High School		
Douglas	D0491	Eudora	Eudora High School		
Douglas	D0497	Lawrence	Lawrence High		
Douglas	D0497	Lawrence	Lawrence Free State High		
Edwards	D0347	Kinsley-Offerle	Kinsley Jr/Sr High School		
Elk	D0282	West Elk	West Elk Schools		

Kansas Public Schools with Concurrent Enrollment Programs

Ellis	D0388	Ellis	Ellis Jr/Sr High
Ellis	D0432	Victoria	Victoria Junior-Senior High School
Ellis	D0489	Hays	Hays High
Ellsworth	D0112	Central Plains	Wilson Junior/Senior High School
Finney	D0363	Holcomb	Holcomb High
Finney	D0457	Garden City	Garden City Dist Finney Co
Finney	D0457	Garden City	Garden City High School
Ford	D0381	Spearville	Spearville Jr/Sr High
Ford	D0443	Dodge City	Dodge City High School
Ford	D0459	Bucklin	Bucklin High
Franklin	D0287	West Franklin	West Franklin High School
Franklin	D0288	Central Heights	Central Heights High
Franklin	D0290	Ottawa	Ottawa Sr High
Gove	D0292	Wheatland	Wheatland High School
Graham	D0281	Graham County	Hill City Junior-Senior High
Grant	D0214	Ulysses	Ulysses High
Gray	D0102	Cimmaron-Ensign	Cimarron High
Gray	D0371	Montezuma	South Gray High
Gray	D0477	Ingalls	Ingalls High School/Junior High
Greeley	D0200	Greeley County Schools	Greeley County Jr./Sr. High
Greenwood	D0386	Madison-Virgil	Madison High
Greenwood	D0389	Eureka	Eureka Jr/Sr High
Harper	D0361	Anthony-Harper	Chaparral Jr/Sr High
Harper	D0511	Attica	Attica High
Harvey	D0369	Burrton	Burrton MS/HS
Harvey	D0373	Newton	Newton Sr High
Harvey	D0440	Halstead	Halstead High
Harvey	D0460	Hesston	Hesston High
Haskell	D0374	Sublette	Sublette High
Haskell	D0507	Satanta	Satanta Jr-Sr High
Jackson	D0335	North Jackson	Jackson Heights High School and Middle School
Jackson	D0336	Holton	Holton High
Jackson	D0337	Royal Valley	Royal Valley High
Jefferson	D0338	Valley Falls	Valley Falls High
Jefferson	D0339	Jefferson County North	Jefferson Co North High
Jefferson	D0340	Jefferson West	Jefferson West High
Jefferson	D0342	McLouth	McLouth High
Jefferson	D0343	Perry Public Schools	Perry Lecompton High
Jewell	D0107	Rock Hills	Rock Hills Jr/Sr High School
Johnson	D0229	Blue Valley	Blue Valley North High
Johnson	D0229	Blue Valley	Blue Valley High
Johnson	D0229	Blue Valley	Blue Valley Southwest High School
Johnson	D0229	Blue Valley	Center for Advanced Professional Studies
Johnson	D0229	Blue Valley	Blue Valley Northwest High
Johnson	D0229	Blue Valley	Blue Valley West High
Johnson	D0229	Blue Valley	Blue Valley Academy
Johnson	D0231	Gardner Edgerton	Gardner Edgerton High
Johnson	D0232	De Soto	De Soto High School
Johnson	D0232	De Soto	Mill Valley High School
Johnson	D0233	Olathe	Olathe Northwest High School
Johnson	D0233	Olathe	Olathe North Sr High
Johnson	D0233	Olathe	Olathe South Sr High
Johnson	D0233	Olathe	Olathe East Sr High
Johnson	D0233	Olathe	Olathe Advanced Technical Center
Johnson	D0233	Olathe	Olathe West High School
Johnson	D0512	Shawnee Mission Pub Sch	Shawnee Mission East High
Johnson	D0512	Shawnee Mission Pub Sch	Shawnee Mission North High
Johnson	D0512	Shawnee Mission Pub Sch	Shawnee Mission Northwest High
Johnson	D0512	Shawnee Mission Pub Sch	Shawnee Mission South High
Johnson	D0512	Shawnee Mission Pub Sch	Shawnee Mission West High
Kearny	D0215	Lakin	Lakin High
Kearny	D0216	Deerfield	Deerfield High

Kansas Public Schools with Concurrent Enrollment Programs

Kingman	D0331	Kingman - Norwich	Kingman High
Kingman	D0331	Kingman - Norwich	Norwich High
Kiowa	D0422	Kiowa County	Kiowa County High School
Labette	D0503	Parsons	Parsons Sr High
Labette	D0504	Oswego	Oswego Junior-Senior High School
Labette	D0505	Chetopa-St. Paul	Chetopa High
Labette	D0506	Labette County	Labette County High School
Lane	D0482	Dighton	Dighton High
Leavenworth	D0449	Easton	Pleasant Ridge High
Leavenworth	D0458	Basehor-Linwood	Basehor-Linwood High School
Leavenworth	D0464	Tonganoxie	Tonganoxie High
Lincoln	D0298	Lincoln	Lincoln Jr/Sr High
Lincoln	D0299	Sylvan Grove	Sylvan-Lucas Unified Jr. sr
Linn	D0346	Jayhawk	Jayhawk-Linn High
Linn	D0362	Prairie View	Prairie View High
Logan	D0274	Oakley	Oakley Sr High
Lyon	D0253	Emporia	Emporia High
Marion	D0397	Centre	Centre
Marion	D0398	Peabody-Burns	Peabody-Burns Jr/Sr High School
Marion	D0408	Marion-Florence	Marion High
Marion	D0410	Durham-Hillsboro-Lehigh	Hillsboro Middle/High School
Marion	D0411	Goessel	Goessel High
Marshall	D0113	Central Plains	Axtell High
Marshall	D0380	Vermillion	Centralia High
Marshall	D0380	Vermillion	Frankfort High
Marshall	D0498	Valley Heights	Valley Heights Jr/Sr High
McPherson	D0400	Smoky Valley	Smoky Valley High
McPherson	D0418	McPherson	McPherson High
McPherson	D0423	Moundridge	Moundridge High
McPherson	D0448	Inman	Inman Jr/Sr High School
Meade	D0225	Fowler	Fowler High
Meade	D0226	Meade	Meade High
Miami	D0367	Osawatomie	Osawatomie High
Miami	D0368	Paola	Paola High
Miami	D0416	Louisburg	Louisburg High
Mitchell	D0272	Waconda	Lakeside Junior/Senior High School
Mitchell	D0273	Beloit	Beloit Jr-Sr High
Montgomery	D0445	Coffeyville	Field Kindley High
Montgomery	D0447	Cherryvale	Cherryvale Sr / Middle School
Morris	D0417	Morris County	Council Grove Junior Senior High School
Morris	D0481	Rural Vista	White City High
Morton	D0217	Rolla	Rolla JH/HS (6-12)
Morton	D0218	Elkhart	Elkhart High
Morton	D0218	Elkhart	Kansas Connections Academy
Nemaha	D0113	Central Plains	Sabetha High School
Nemaha	D0113	Prairie Hills	Wetmore High
Nemaha	D0115	Nemaha Central	Nemaha Central High School
Neosho	D0101	Erie-Galesburg	Erie High School
Neosho	D0413	Chanute Public Schools	Chanute High
Neosho	D0505	Chetopa-St. Paul	St. Paul High School
Ness	D0303	Ness City	Ness City High
Osage	D0420	Osage City	Osage City High
Osage	D0421	Lyndon	Lyndon High
Osage	D0434	Santa Fe Trail	Santa Fe Trail High
Osage	D0454	Burlingame Public School	Burlingame Junior/Senior High
Osage	D0456	Marais Des Cygnes Valley	Marais Des Cygnes Valley High
Ottawa	D0239	North Ottawa County	Minneapolis High
Ottawa	D0240	Twin Valley	Bennington Junior High/High School
Pawnee	D0495	Ft Larned	Larned Sr High
Pawnee	D0496	Pawnee Heights	Pawnee Heights
Phillips	D0325	Phillipsburg	Phillipsburg High
Phillips	D0326	Logan	Logan High

Kansas Public Schools with Concurrent Enrollment Programs

Pottawatomie	D0320	Wamego	Wamego High
Pottawatomie	D0321	Kaw Valley	St. Marys Junior Senior High
Pottawatomie	D0322	Onaga-Havensville-Wheaton	Onaga Senior High
Pratt	D0382	Pratt	Pratt Dist Pratt Co
Pratt	D0382	Pratt	Pratt Sr High
Pratt	D0438	Skyline Schools	Skyline High
Reno	D0308	Hutchinson Public Schools	Hutchinson High School
Reno	D0309	Nickerson	Nickerson High
Reno	D0309	Nickerson	Central State Academy
Reno	D0312	Haven Public Schools	Haven High
Reno	D0313	Buhler	Buhler High
Republic	D0109	Republic County	Republic County Jr./Sr. High School
Rice	D0376	Sterling	Sterling Junior High/Senior High
Rice	D0401	Chase-Raymond	Chase High
Rice	D0405	Lyons	Lyons High School
Rice	D0444	Little River	Little River High
Riley	D0378	Riley County	Riley County High School
Riley	D0383	Manhattan-Ogden	Manhattan High School West/East Campus
Rooks	D0270	Plainville	Plainville High
Rooks	D0271	Stockton	Stockton High
Rush	D0395	LaCrosse	La Crosse High
Rush	D0403	Otis-Bison	Otis-Bison Junior/Senior High School
Russell	D0399	Paradise	Natoma High (7-12)
Russell	D0407	Russell County	Russell High
Saline	D0305	Salina	Salina High Central
Saline	D0305	Salina	Salina High South
Saline	D0306	Southeast Of Saline	Southeast Saline High
Saline	D0307	Ell-Saline	Ell-Saline Middle/High School
Scott	D0466	Scott County	Scott City High
Sedgwick	D0259	Wichita	Northeast Magnet High School
Sedgwick	D0259	Wichita	East High
Sedgwick	D0259	Wichita	North High
Sedgwick	D0259	Wichita	South High
Sedgwick	D0259	Wichita	Southeast High
Sedgwick	D0259	Wichita	West High
Sedgwick	D0259	Wichita	Heights High
Sedgwick	D0259	Wichita	Northwest High
Sedgwick	D0260	Derby	Derby High School
Sedgwick	D0261	Haysville	Campus High Haysville
Sedgwick	D0262	Valley Center Pub Sch	Valley Center High
Sedgwick	D0263	Mulvane	Mulvane High
Sedgwick	D0264	Clearwater	Clearwater High
Sedgwick	D0265	Goddard	Goddard High
Sedgwick	D0266	Maize	Maize Sr High
Sedgwick	D0266	Maize	Maize South High School
Sedgwick	D0266	Maize	Maize Virtual Preparatory School
Sedgwick	D0267	Renwick	Andale High
Sedgwick	D0267	Renwick	Garden Plain High
Sedgwick	D0268	Cheney	Cheney High
Seward	D0483	Kismet-Plains	Southwestern Heights Jr/Sr High
Shawnee	D0321	Kaw Valley	Rossville Jr.-Sr. High School
Shawnee	D0345	Seaman	Seaman High
Shawnee	D0372	Silver Lake	Silver Lake Jr-Sr High
Shawnee	D0437	Auburn Washburn	Washburn Rural High
Shawnee	D0450	Shawnee Heights	Shawnee Heights High
Sherman	D0352	Goodland	Goodland Jr-Sr. High School
Smith	D0110	Thunder Ridge Schools	Thunder Ridge High School
Smith	D0237	Smith Center	Smith Center Jr Sr High
Stafford	D0349	Stafford	Stafford Middle School/High School
Stafford	D0350	St John-Hudson	St John High
Stafford	D0351	Macksville	Macksville High
Stanton	D0452	Stanton County	Stanton County Jr./Sr. High School

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Stevens	D0210	Hugoton Public Schools	Hugoton High
Sumner	D0353	Wellington	Wellington High School
Sumner	D0357	Belle Plaine	Belle Plaine High
Sumner	D0358	Oxford	Oxford Jr/Sr High
Sumner	D0359	Argonia Public Schools	Argonia High
Sumner	D0360	Caldwell	Caldwell Secondary School
Thomas	D0314	Brewster	Brewster High
Thomas	D0315	Colby Public Schools	Colby Senior High
Trego	D0208	Wakeeney	Trego Community High
Wabaunsee	D0329	Mill Creek Valley	Wabaunsee Sr High
Wallace	D0241	Wallace County Schools	Wallace County High
Washington	D0108	Washington Co. Schools	Washington County High School
Washington	D0223	Barnes	Hanover High
Washington	D0223	Barnes	Linn High
Wilson	D0461	Neodesha	Neodesha High
Wilson	D0484	Fredonia	Fredonia Jr./Sr. High School
Woodson	D0366	Woodson	Yates Center High
Wyandotte	D0202	Turner-Kansas City	Turner High
Wyandotte	D0204	Bonner Springs	Bonner Springs High
Wyandotte	D0500	Kansas City	Sumner Academy of Arts & Science
Wyandotte	D0500	Kansas City	Wyandotte High
Wyandotte	D0500	Kansas City	J C Harmon High
Wyandotte	D0500	Kansas City	F L Schlagle High
Wyandotte	D0500	Kansas City	Washington High

NOTE: Information provided by the Department of Education. KSDE notes that the information is self-reported by USDs and is not audited by KSDE.