Approved	Lebruary	2	2	19	89	
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MINUTES OF THE SENATE COMMITTEE ON L	ABOR, INDUSTRY & SMALL BUSINESS
The meeting was called to order by <u>Senator Alicia Sa</u>	Chairperson at
1:40 %系数./p.m. onFebruary 9	, 19_89in room _527-S of the Capitol.
All members were present except: Senator Norma Daniels - Excused Senator Bill Morris - Excused	Senator John Strick - Excused
Committee staff present: Jerry Ann Donaldson, Kansas Legislative Re Gordon Self, Revisor of Statutes Office Karen DeViney, Kansas Legislative Research Mary Allen, Committee Secretary	-

Conferees appearing before the committee:

Terry Leatherman, Kansas Chamber of Commerce and Industry Ray Siehndel, Kansas Department of Human Resources Winston Barton, Kansas Department of Social and Rehabilitation Services Dr. Dennis Baker, Kansas Department of Social and Rehabilitation Services Rita Wolf, Kansas Department of Human Resources Michael O'Keefe, Division of Budget

The meeting was called to order by the Chairman, Senator Alicia Salisbury.

Senator Sallee moved that the minutes of the January 25, 1989, January 26, 1989, and February 2, 1989, meetings of the Committee be approved. Senator Petty seconded the motion. The motion carried.

Terry Leatherman, Kansas Chamber of Commerce and Industry, appeared before the Committee with a request for the introduction of a bill which deals with Kansas corporations and the confidentiality of certain information on a corporation's annual report which is filed with the Secretary of State. (Attachment I)

Senator Oleen moved that bill draft 9 RS 0206 be introduced as a Committee bill. Senator Ehrlich seconded the motion. The motion carried.

Chairman Salisbury called the attention of the Committee to a letter from Ray Siehndel, Acting Secretary of the Kansas Department of Human Resources (KDHR), dealing with the effects of excluding "casual labor" from the definition of employment in the Kansas Employment Security Law (Attachment II). The Chairman reminded the Committee that this information was requested by the Committee before it would consider introduction of a bill requested previously by Jim Yonally, National Federation of Independent Business. Acting Secretary Siehndel presented his letter to the Committee and noted that to exempt an employer, who is reporting correctly to the Internal Revenue Service, from coverage under Kansas law would not be to his or her benefit and could be a detriment for, in effect, the employer would be paying a Federal tax on the wages with no benefit to the state unemployment fund and no UI coverage for the worker involved.

Karen DeViney, Fiscal Analyst with the Kansas Legislative Research Department, presented an overview of the employment and training program components of the Governor's FY 1990 budget (Attachment III) with emphasis on the KanWork section under the Department of Social and Rehabilitation Services (SRS). She noted that SRS budget recommendations included expansion of KanWork in FY 90 to seven counties, for a total of eleven counties. The SRS budget request for KanWork was \$18 million, of which amount \$5.3 million would be for state operations and \$12.9 million for assistance. Ms. DeViney pointed out that the Governor's recommendation for KanWork is about \$14 million and includes expansion of KanWork to three additional counties, Butler, Ford and Wyandotte. Of this amount, approximately \$4 million would be for state operations and approximately \$10 million for assistance.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON LABOR, INDUSTRY & SMALL BUSINESS, room 527-S, Statehouse, at 1:40 & M./p.m. on February 9 1989.

Senator Feleciano questioned the urgency to expand KanWork to additional counties when the original four counties, Barton, Sedgwick, Finney and Shawnee, are not completely "underway" in their programs. Winston Barton, Secretary of SRS, said that he is not aware of any major problems with the KanWork program in any county. He pointed out that the success of KanWork has already demonstrated that it is a very workable program. He said that in Sedgwick County they have had 1120 registrants referred, 420 registrants screened, 129 registrants employed and 991 placed on the placement roll, job ready.

Senator Oleen asked about the procedure followed in the KanWork program after a person is job ready. Dr. Dennis Baker, Special Assistant to the Secretary and head of KanWork for SRS, said that job readiness and job placement are integral parts of KanWork. He noted that one part of the job readiness program is what is called Job Club which gives assistance to persons in finding jobs such as how to conduct an interview and how to dress. The other part of job readiness, he said, involves the Kansas Department of Human Resources (KDHR) for referrals are made to that Department for placement. Senator Oleen asked if the KanWork registrants are job ready when they are referred to the KDHR. Rita Wolf, Director of the Division of Policy and Management Analysis for the KDHR, answered that when the people come to KDHR they are supposed to be job ready; however, many of the people who are determined to be job ready by SRS are then placed by SRS with the KDHR seeing only a fraction of them. She observed that KDHR gets referrals through the WIN program but it has not had many more since KanWork was begun.

Secretary Barton told the Committee that SRS will be working in conjunction with KDHR and will be referring many job ready participants in KanWork to that Department but SRS is eager to make placements and will do so whenever possible. The Secretary noted that 250 people have been employed under the KanWork program in the four original counties. He stated that SRS is now developing an elaborate evaluation program for KanWork to determine how well it is working. Senator Oleen asked if the people placed by KanWork are still receiving KanWork dollars or state aid of any kind. Secretary Barton replied that many of them still have their Medicaid cards, are receiving free day care and are receiving transportation help. It is hoped that by the end of the year their incomes will be high enough that the Medicaid card, child care and transportation money will not be needed. If this is not the case, SRS will follow through with help so as to keep these people working.

Senator Feleciano questioned why SRS funds should be allocated for job placement in KanWork when one of KDHR's responsibilities is job placement. Secretary Barton answered that the primary responsibility for placing KanWork workers is with KDHR and the only area of job placement in which SRS participates is with KanWork. Acting Secretary Ray Siehndel, KDHR, responded that SRS has social workers and KDHR considers itself to be in the area of vocational counseling. He pointed out that most of KDHR's programs are aimed at other than the welfare rolls although KDHR has had WIN, which is now working in conjunction with KanWork. He noted that once a person is job ready, KDHR is "best able" to place them in jobs. He noted that the transition programs which SRS provides, such as Medicaid, day care and transportation needs, are moving the KanWork participants from SRS to KDHR. He stated that after training, some of the participants will be able to find their own jobs. Secretary Barton said that SRS is probably not supposed to be recruiting jobs for KanWork people but, obviously, it does.

Senator Petty requested data from the four existing KanWork county programs concerning each stage of the program - number of applications, number of screenings, number of registrants who have been placed on the placement roll as job ready, and the number who have been employed. She questioned the coordination of JTPA, GED and KanWork programs. She observed that it was her understanding that part of the KanWork program is that applicants would not necessarily be trained by that program but would be presented to the KDHR to be trained under the GED program without additional state funds being used. Senator Petty also expressed concern over the expansion of KanWork to three additional counties when the programs in the four counties already participating are not, as yet, off the ground.

CONTINUATION SHEET

MINU'	TES OF	THE.	SENAT	<u>'E</u>	COMMITTE	E ON	LABOR,	INDUSTRY	AND	SMALL	BUSINESS	
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room	527 - S	Stateh	ouse at	1:40	*** /n.m	on	Februa	ary 9				19 89

Michael O'Keefe, Director of the Division of Budget, reviewed the history of the KanWork legislation in 1987, and noted that the House Appropriations Committee instructed Secretary Barton to implement the program in ten counties. He observed that the Senate did not want to fund it for that many counties so the Conference Committee report on the legislation indicated that the program would include no less than three counties nor more than ten. He said that it was the Governor's understanding that the Legislature felt strongly that the program should be implemented in ten counties as soon as possible and that is the reason the Governor's budget recommends expansion of the program. Chairman Salisbury noted that the ten county direction came from a House Sub-Committee.

Secretary Siehndel noted that KDHR and SRS are in the process of co-ordinating the KanWork program. He stated that many of the people in the program will be coming to KDHR for placement and vocational counseling.

Dr. Baker spoke to the questions raised by the Committee concerning the success of KanWork and noted that from December of 1988 to January 1, 1989, the program progressed from 139 people employed to 250 employed. Chairman Salisbury asked Dr. Baker to provide information to the Committee, when it is available, as to what will be measured in the evaluation of the KanWork program.

Karen DeViney summed up the Governor's recommendations for all employment and training programs in the state as approximately \$93.6 million for FY 90. She noted that of that amount, about \$37.8 million would be derived from the State General Fund (SGF). She pointed out that included in the Governor's budget recommendations for KanWork is \$50,000 to be derived from the Economic Development Initiatives Fund (EDIF) for a KanWork Entrepreneur Program. She said that the Governor is also recommending for FY 90 \$20,000 from the EDIF to the Department of Aging for the McMaster Program which program would enable elderly job seekers to find jobs at fast food resturants. The Governor, she said, is also recommending a supplemental in FY 89 to the Department of Commerce of \$800,000 for KIT and KIR and is recommending a total of \$2.45 million for those programs in FY 90 with \$1 million coming from the SGF.

Ms. DeViney observed that the Governor recommended a \$100,000 cut in the requested budget of the Department of Aging (DOA) for the Older Kansans Employment Program. She noted that the agency had requested funds to expand that program from the three current sites to six sites but the Governor did not recommend this. Chairman Salisbury asked Ms. DeViney to provide information regarding the six sites which were requested by the DOA.

The meeting was adjourned at 2:25 p.m. by the Chairman.

GUEST LIST

NAME

Dy D.S.M.

Dennis R. BAKER

Ata & Wolf

Riday Koert

BURK SIFERS

Karen De Viney

REPRESENTING

DHR

SES . KANWINK

KD/KR.

Blest

KLRD

HOUSE BILL	NO.	
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AN ACT concerning corporations; relating to the confidentiality of certain information on the corporation's annual report; amending K.S.A. 17-7503 and 17-7505 and repealing the existing sections.

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

New Section 1. (a) The secretary of state shall have authority to place and maintain, in a confidential file, that portion of a corporation's annual report, including the amount of any fee based thereon, containing the information required by K.S.A. 17-7503(a)(8), and amendments thereto, or K.S.A. 17-7505(a)(11), and amendments thereto, upon application by such corporation verifying, by affidavit, audited financial statements certified by a certified public accountant, tax returns or other evidence satisfactory to the secretary of state, that such corporation:

- (1) Has a net worth equal to at least 20% of its total assets, determined in accordance with generally accepted accounting principles;
- (2) has never been the subject of a proceeding under chapter 7, 11 or 13 of the federal bankruptcy laws or any similar provision of any state law, any amendment to the federal bankruptcy laws or any predecessor to the federal bankruptcy laws;
- (3) is not subject to the reporting requirements of the securities exchange act of 1934; and
 - (4) has 35 or fewer holders of its voting shares.
- (b) Any such application by a corporation shall be accompanied by payment of a fee set by rules and regulations from the secretary of state. Such application and any accompanying

Sinale committee in Lator, Industry & Small Business 2-9-89

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material shall also be maintained in a confidential file by the secretary of state.

- (c) All material maintained in a confidential file pursuant to this section shall not be disclosed except in accordance with a proper judicial order or K.S.A. 17-7514(c), and amendments thereto, or upon a determination by the secretary of state that such corporation no longer meets one or more of the requirements set forth in subsection (a).
- (d) The secretary of state shall adopt such rules and regulations as may be necessary to carry out the provisions of this act.
- 17-7503 is hereby amended to read Sec. 2. K.S.A. as follows: 17-7503. (a) Every domestic corporation organized for profit shall make an annual report in writing to the secretary of state, showing the financial condition of the corporation at the close of business on the last day of its tax period next preceding the date of filing, but if a corporation's tax period is other than the calendar year, it shall give notice thereof to the secretary of state prior to December 31 of the year it commences such tax period. The reports shall be made on forms prescribed by the secretary of state. The report shall be filed at the time prescribed by law for filing the corporation's annual Kansas income tax return, except that if any such corporation shall apply for an extension of time for filing its annual income tax return under the internal revenue service or under subsection (c) of K.S.A. 79-3221, and amendments thereto, such corporation shall also apply, prior to the due date of its annual report, to the secretary of state for an extension of the time for filing the report under this section and the same shall be extended a corresponding time to that under K.S.A. 79-3221, and amendments thereto. Such application shall include a copy of application to income tax authorities. The report shall contain the following information:
 - (1) The name of the corporation;
 - (2) the location of the principal office;

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- (3) the names of the president, secretary, treasurer and members of the board of directors, with the residence address of each:
- (4) the number of shares of each class of authorized capital stock and the par value of each share, if any;
- (5) the date of the last annual election of officers and directors;
- (6) the number of shares of capital stock issued and the amount of capital stock paid up;
- (7) the nature and kind of business in which the corporation is engaged and its place or places of business;
- (8) except as provided in section 1, a complete and detailed statement of the assets, liabilities and net worth of the corporation; and
- (9) a list of stockholders owning at least 5% of the capital stock of the corporation, with the post-office address of each and the number of shares held by each.
- (b) Every corporation subject to the provisions of this section which holds agricultural land, as defined in K.S.A. 17-5903, and amendments thereto, within this state shall show the following additional information on the report:
- (1) The acreage and location listed by section, range, township and county of each lot, tract or parcel of agricultural land in this state owned or leased by or to the corporation;
- (2) the purposes for which such agricultural land is owned or leased and, if leased, to whom such agricultural land is leased;
- (3) the value of the nonagricultural assets and the agricultural assets, stated separately, owned and controlled by the corporation both within and without the state of Kansas and where situated;
 - (4) the total number of stockholders of the corporation;
- (5) the number of acres owned or operated by the corporation, the number of acres leased by the corporation and the number of acres leased to the corporation;

- (6) the number of acres of agricultural land, held and reported in each category under provision (5), state separately, being irrigated; and
- (7) whether any of the agricultural land held and reported under this subsection was acquired after July 1, 1981.
- (c) Such report shall be signed by the president, treasurer or secretary, sworn to before an officer duly authorized to administer oaths and forwarded to the secretary of state. At the time of filing such annual report it shall be the duty of each domestic corporation organized for profit to pay to the secretary of state an annual franchise tax in an amount equal to \$1 for each \$1,000 of the corporation's shareholder's equity attributable to Kansas, except that no such tax shall be less than \$20 or more than \$2,500.

hereby amended to read Sec. 3. K.S.A. 17-7505 is (a) Every foreign corporation organized for follows: 17-7505. profit, or organized under the cooperative type statutes of the state, territory or foreign country of incorporation, now or hereafter doing business in this state, and owning or using a part or all of its capital in this state, and subject to compliance with the laws relating to the admission of foreign corporations to do business in Kansas, shall make an annual report in writing to the secretary of state, showing, form as the secretary of state may prescribe, the financial condition of the corporation at the close of business on the last day of its tax period next preceding the date of filing, but if a corporation operates on a fiscal year other than the calendar year it shall give written notice thereof to the secretary of state prior to December 31 of the year commencing such fiscal The report shall be made on a form prescribed by the The report shall be filed at the time secretary of state. prescribed by law for filing the corporation's annual Kansas income tax return, except that if any such corporation shall apply for an extension of time for filing its annual income tax return under the internal revenue service or under subsection (c)

of K.S.A. 79-3221 and amendments thereto, such corporation shall also apply, prior to the due date of its annual report, to the secretary of state for an extension of the time for filing the report under this section and the same shall be extended a corresponding time to that under K.S.A. 79-3221 and amendments thereto. Such application shall include a copy of the application to income tax authorities. The report shall contain the following facts:

- (1) The name of the corporation and under the laws of what state or country organized;
 - (2) the location of its principal office;
- (3) the names of the president, secretary, treasurer and members of the board of directors, with the residence address of each;
- (4) the date of the last annual election of officers and directors;
- (5) the number of shares of each class of authorized capital stock, and the par value, if any, of each share;
- (6) the number of shares of capital stock issued and the amount of capital stock paid up;
- (7) the nature and kind of business in which the company is engaged and its place or places of business both within and without the state of Kansas;
- (8) the name and location of its office or offices in Kansas, and the name and address of the officers or agents of the company in charge of its business in Kansas;
- (9) the value of the property owned and used by the company in Kansas, where situated, and the value of the property owned and used outside of Kansas and where situated;
- (10) the corporation's shareholder's equity attributable to Kansas; and
- (11) except as provided in section 1, a balance sheet showing the financial position of the corporation at the close of business on the last day of its income tax fiscal year next preceding the date of filing.

- (b) Every corporation subject to the provisions of this section which holds agricultural land, as defined in K.S.A. 17-5903 and amendments thereto, within this state shall show the following additional information on the report:
- (1) The acreage and location listed by section, range, township and county of each lot, tract or parcel of agricultural land in this state owned or leased by or to the corporation;
- (2) the purposes for which such agricultural land is owned or leased and, if leased, to whom such agricultural land is leased;
- (3) the value of the nonagricultural assets and the agricultural assets, stated separately, owned and controlled by the corporation both within and without the state of Kansas and where situated;
 - (4) the total number of stockholders of the corporation;
- (5) the number of acres owned or operated by the corporation, the number of acres leased by the corporation and the number of acres leased to the corporation;
- (6) the number of acres of agricultural land, held and reported in each category under paragraph (5) of this subsection(b), stated separately, being irrigated; and
- (7) whether any of the agricultural land held and reported under this subsection was acquired after July 1, 1981.
- (c) Such report shall be signed by the president, treasurer or secretary, sworn to before an officer duly authorized to administer oaths and forwarded to the secretary of state. At the time of filing its annual report, each such foreign corporation shall pay to the secretary of state an annual franchise tax in an amount equal to \$1 for each \$1,000 of the corporation's shareholder's equity attributable to Kansas, except that no such tax shall be less than \$20 or more than \$2,500.
 - Sec. 4. K.S.A. 17-7503 and 17-7505 are hereby repealed.
- Sec. 5. This act shall take effect and be in force from and after its publication in the statute book.



OFFICE OF THE SECRETARY 401 S.W. Topeka Boulevard, Topeka, Kansas 66603-3182 913-296-7474

Mike Hayden, Governor

Dennis R. Taylor, Secretary

February 2, 1989

Senator Alicia L. Salisbury Chairperson, Labor Industry and Small Business Committee State House, Room 143-N Topeka, Kansas 66612

Subject: Exclusion of "Casual Labor" from Definition of Employment in the Kansas Employment Security Law

Dear Senator Salisbury:

This is in response to your request for the department to provide you with an explanation of the affects of excluding "casual labor" from the definition of employment in the employment security law.

The Internal Revenue Service is responsible for determining whether the services of casual labor are subject to the Federal Unemployment Tax Act (FUTA), regardless of any state law provision excluding services of casual labor from employment. The services of casual labor are not excluded from the definition of employment under Section 3306(c), FUTA. There are specific consequences that take place when exclusions from coverage are made under state law that are not excluded under FUTA.

First, this proposed exclusion could affect the Federal tax liability of private-for-profit employers subject to FUTA. If an individual is an employee of a private-for-profit employer, the individual may be excluded from State Unemployment Insurance coverage (and the employer relieved of State UI contributions) without violating any Federal requirements. However, relieving the employer of state contributions does not exempt the employer from the FUTA tax on wages paid for services subject to FUTA. The employer would be liable for the full FUTA tax (currently 6.2 percent) on such wages and would not qualify for the tax credits available under Sections 3302(a)(1) and 3302(b), FUTA. In effect, the employer would be paying a Federal tax on the wages with no benefit to the state unemployment fund and no UI coverage for the worker involved.

Second, in the circumstances that any of the excluded services of casual labor are performed for a governmental entity or nonprofit organization, the exclusion would raise an issue of consistency with the coverage requirement in Sections 3304(a)(6)(A) and 3309(a)(1), FUTA. Section 3304(a)(6)(A) requires that services for governmental entities and nonprofit organizations must be covered under the same terms and conditions as other covered services under state law.

Senate Labor, Inclusting & Imall Business. 2-9-89 altachment II 2-

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Senator Alicia L. Salisbury February 2, 1989 Page Two

If the exclusion would affect employees of governmental entities or nonprofit organizations, the result is loss of certification for tax credits. A withholding of certification will result in all employers subject to the state law losing credits against the Federal tax. Lack of certification may also result in loss of grants for administration of the state's unemployment insurance and employment service programs. Please note the enclosed monetary analysis on Kansas employers in the event Kansas Loss of Conformity.

If you or any members of your committee have questions concerning the above, please contact me or Paul Bicknell, Chief of Contributions, at 296-5026.

Sincerely,

Ray D. Siehndel

Acting Secretary of Human Resources

RDS:AJK:PBB:ssg enclosure

SUBJECT: Loss of Conformity

The U.S. Department of Labor in accordance with 26 USCA, sections 3301 through 3302 levies a tax of 6.2 per cent upon employer payrolls. This tax is referred to as the FUTA. A 5.4 per cent offset credit is extended to employers whose state Employment Security Law is in conformity with federal legislation. The remaining 0.8 per cent tax is paid to the U.S. Treasury.

The fiscal impact upon Kansas employers if the state is determined to be out of conformity by the U.S. Department of Labor is as follows:

- 1. Payment of the entire 6.2 per cent FUTA tax with no offset credit.
- 2. Payment of the state rate; for unemployment insurance payments.
- 3. Estimated administrative tax of 0.5 per cent; to offset loss of federal funds for administration.

Measuring the fiscal impact of nonconformity upon employers for CY 1989 in the State of Kansas, based on FY 1988 wage data and the federal wage base of \$7,000, is conducted as follows:

- 1. FUTA TAX 6.2% x \$5,300,000,000..... \$328,600,000
- 2. STATE RATE YIELDS......\$152,300,000
- 3. ADMINISTRATIVE TAX 0.5% x \$5,300,000,000..... \$26,500,000
- 4. TOTAL COST..... \$507,400,000

Loss of conformity with federal statutes would therefore result in an additional estimated \$355,100,000 in revenue to be raised from Kansas employers during calendar year 1989.

SUBJECT: Loss of Certification

If various parts of a state's unemployment insurance law differ with federal statutes, the state will lose certification. This loss of certification would cause any employer with a contribution rate of less than 5.4 per cent to pay at the standard rate of 5.4 per cent. During calendar year 1989, rates of all industry rated employers and positive eligible employers would have been increased. The following tables show the old and new rates with the estimated additional income for calendar year 1989.

Table One Industry Rated Employers

Industry Division	Contribution Rate (Actual)	Standard Rate	Difference	FY 1988 Taxable Wages (000,000's)	Additional Income (000,000's)
Mining	4.26% 5.15 3.84 3.95 3.48	5.40% 5.40 5.40 5.40 5.40	1.14% 0.25 1.56 1.45 1.92	\$ 5.1 43.6 32.9 0.3 226.3	\$.06 .11 .51 .00 4.34 tal \$5.02

Table Two
Positive Eligible Employers

Rate Group	Contribution Rate (Actual)	Standard Rate	Difference	FY 1988 Taxable Wage (000,000's)	Additional s Income (000,000's)
Group 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	.06% .22 .45 .67 .90 1.12 1.35 1.57 1.80 2.02 2.25 2.47 2.70 2.92 3.15 3.37 3.60 3.82	Rate 5.40% 5.40 5.40 5.40 5.40 5.40 5.40 5.40 5.40	5.34% 5.18 4.95 4.73 4.50 4.28 4.05 3.83 3.60 3.38 3.15 2.93 2.70 2.48 2.25 2.03 1.80 1.58	\$251.9 254.6 249.5 254.6 249.1 251.9 251.8 262.4 265.6 242.9 241.2 247.3 254.2 249.7 251.6 254.4 249.3 253.2	\$ 13.45 13.19 12.35 12.04 11.21 10.78 10.20 10.05 9.56 8.21 7.60 7.25 6.86 6.19 5.66 5.16 4.49 4.00
19 20 21	4.05 4.27 4.50	5.40 5.40 5.40	1.35 1.13 0.90	250.7 264.2 240.4	3.38 2.99 <u>2.16</u> otal \$166.78

The loss of certification would thus raise the rates for industry rated employers in the range of 0.25 per cent for new contract construction employers to 1.92 per cent for new "all other" employers and for positive eligible employers in a range of 0.90 per cent for employers in rate group 21 to 5.34 per cent for those in rate group one. The increased rates would produce a total estimated additional income of \$171.80 million.

NOTE: Negative balance employers would continue to pay at their original rates since these rates are higher than 5.4 per cent.

	Actual FY 1988		Gov. Rec. FY 1989		1989	Agency Reg. FY 1990			Gov. Rec. FY 1990			
Program	SGF	EDIF	All Funds	SGF	EDIF	All Funds		DIF	All Funds	SGF	EDIF	All Funds
DEPT. ON AGING Older Kansans Employment Program Senior Community Employment Program Older Worker JTPA Program McMaster Program	\$100,000		\$100,000 656,996 266,350	\$100,000		\$100,000 648,252 271,242	\$210,600	20,000	\$210,600 670,110 254,206 20,000	\$110,600	20,000	\$110,600 670,110 254,206 20,000
DEPT. OF COMMERCE Kansas Industrial Training/Retraining		725,000	725,000	800,000	1,200,000	2,000,000		3,000,000	3,000,000	1,025,000	1,425,000	2,450,000
DEPT. OF EDUCATION State Aid to Area Vocational Schools State Aid to Postsecondary Area Voc. Sch. Area Vocational School Equipment Carl Perkins Voc. Ed. Aid JIPA 8 Percent Program	7,239,984 12,023,806		7,239,984 12,023,806 8,257,774 557,849	7,389,001 12,326,250 1,000,000		7,389,001 12,326,250 1,000,000 8,014,000 725,000	7,758,450 13,897,031 1,500,000		7,758,450 13,897,031 1,500,000 6,850,000 750,000	7,758,450 13,897,031 1,000,000		7,758,450 13,897,031 1,000,000 6,850,000 750,000
DEPT. OF HUMAN RESOURCES Work Incentive Program Employment and Training State Ops. (includes Job Service and JTPA state ops)			213,366 9,906,387			394,892 9,768,028			9,864,564			404,140 10,356,851
Job Training Partnership Act Assistance Title II-A Disadvantaged Training Title II-B Summer Youth Title III Dislocated Workers Title III Dislocated Workers - Discret. Dislocated Farmers			6,243,460 3,220,043 354,790 164,980 131,917			7,771,285 3,567,088 556,017 881,500			7,685,946 3,533,767 1,655,920			7,685,946 3,533,767 1,655,920
Rural Employment Assistance Program State Operations Assistance Employment of the Handicapped	127.665		127,665	142,054		308,022 300,000 142,054	317,923 332,077 225,617		317,923 332,077 225,617	154,388		154,388
DEPT. OF SOCIAL AND REHAB. SERVICES	117,000		127,000	112,001		112,001	220,017		110,017	,		,
KanWork State Operations Assistance Job Preparation Program Vocational Rehabilitation Blind Services	337,160 876,885 2,788,477 961,368		337,160 1,855,058 14,048,599 4,327,964	1,374,940 4,134,129 830,425 3,073,019 741,478		2,749,877 5,957,613 1,685,455 15,734,443 3,850,649	2,679,129 8,854,193 1,009,202 3,608,151 980,205		5,358,258 12,900,288 1,988,561 16,774,450 4,215,923	2,025,102 6,703,962 881,441 3,365,181 970,307	50,000	4,050,205 10,055,914 1,788,638 16,119,210 4,077,681
TOTAL	\$24,455,345	\$725,000	\$70,759,148	\$31,911,296	\$1,200,000	\$86,140,668	\$41,372,578	\$3,020,000	\$99,763,691	\$37,891,462	\$1,495,000	\$93,643,057

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