

Date

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:38 A.M. on February 20, 2008 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Gordon Self, Office of Revisor of Statutes Chris Courtwright, Kansas Legislative Research Department Scott Wells, Office of Revisor of Statutes Ryan Hoffman, Kansas Legislative Research Department Judy Swanson, Committee Assistant

Conferees appearing before the committee:

Bev Metcalf, The Mirror, Inc.

Marilyn Harp, Kansas Legal Services

Patti Glass, Wayside Waifs

Mickey Edwards, State CASA Association

Fr. Ed Felhauer, St. Francis Community Services

Senator Pat Apple

Kathy Niehoff, Franklin County Agriculture Society (Written only)

Roger Maxwell, Franklin County Fair Board (Written only)

Danny Troth, Linn County Fair Association (Written only)

Richard Jackson, East central Kansas Economic Opportunity Corporation

Others attending:

See attached list.

Chairman Allen called the meeting to order for the purpose of hearing sales tax exemption bills.

SB 592-Sales tax exemption for The Mirror, Inc.

Bev Metcalf, Mirror, Inc. testified Mirror, Inc. provides statewide chemical dependency services and community-based correctional housing services. (Attachment 1) A sales tax exemption would free up additional funding to provide more services to help keep Kansas communities safe and drug free.

SB 593-Sales tax exemption for Kansas Legal Services, Inc.

Marilyn Harp, Kansas Legal Services (KLS), testified KLS is a private not-for-profit corporation with a mission to provide equal access to justice and to assist low income persons in meeting their basic needs for economic support, shelter, and employment preparation and training. (Attachment 2) She requested Committee support for **SB** 593.

SB 602-Sales tax exemption for Wayside Waifs, Inc.

Patti Glass, Wayside Waifs, testified Wayside Waifs purpose is to improve the quality of animal welfare and to provide education to elementary school children on safety around animals. (Attachment 3) **SB 602** would only apply to the annual fundraising event of Wayside Waifs. She gave a brief review of their fundraising event, the "Fur Ball".

SB 631-Sales tax exemption for Kansas CASA Association, Inc.

Mickey Edwards, State CASA Association, testified the CASA mission is to promote and support the development and growth of the CASA programs in Kansas. (<u>Attachment 4</u>) She requested the bill be amended to ensure the exemption extends to its program members.

SB 632-Sales tax exemption for St. Francis Community Services, Inc., and its subsidiaries

Fr. Ed Fellhauer, St. Francis Community Services, testified St. Francis provides a range of services from family preservation, reintegration/foster care, drug and alcohol services, foster care homes, residential services and community supports. (Attachment 5) He requested language be included in the bill to provide St. Francis the same project exemption certificate granted to other organizations similarly situated. Melissa

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:38 A.M. on February 20, 2008 in Room 519-S of the Capitol.

Ness, St. Francis Community Services, Inc., said the proposed amendment would broaden the exemption granted in <u>SB 632</u> to include construction projects.

SB 633-Sales tax exemption for Franklin County Agricultural Society, Paola Senior Center, Anderson County Fair Association, Linn County Fair Association, Miami County Fair Association and Douglas County Senior Services, Inc.

Senator Pat Apple testified county fair associations are groups of people that volunteer countless hours for their community. (Attachment 6) A sales tax exemption for the Paola Senior Center would help provide additional services at a time where additional funding is difficult to find. He requested the sales tax exemption to Paola Senior Center be retroactive to January 1, 2007, and grant a refund. Senator Apple questioned how Kansas Department of Revenue (KDOR) came up with such a large fiscal note.

Discussion was held about including all county fair associations in <u>SB 633</u>, but it was noted not all fair associations are organized in the same manner. Some are 50l(c)(3) organizations, and some are not. <u>SB 633</u> is intended to exempt sales tax for ticket sales and purchases.

Written testimony was received supporting **SB 633** from:

Kathy Niehoff, Franklin County Agricultural Society (Attachment 7)

Roger Maxwell, Franklin County Fair Board (Attachment 8)

Danny Troth, Linn County Fair Association (Attachment 9)

SB 635-Sales tax exemption for East Central Kansas Economic Opportunity Corporation (ECKAN)

Senator Apple testified ECKAN services include Community Food and Nutrition, FEMA, Head Start Program, Housing Choice Voucher Program, Housing Counseling and Rentals, Outreach and Referral, Volunteer Youth, Weatherization Program and Youth Services. (<u>Attachment 10</u>) A sales tax exemption will allow ECKAN to provide additional services to those needing help.

Richard Jackson, CEO, ECKAN, testified in support of <u>SB 635.</u> (<u>Attachment 11</u>) He said ECKAN was tax exempt until the mid-80s.

Mark Desetti testified for Kansas National Education Association (KNEA) and the Kansas Association of School Boards (KASB). (Attachment 12) He said KNEA and KASB were not advocating for either the passage or defeat of the sales tax exemption bills, but wanted to point out that with each sales tax exemption granted, the state revenue stream is reduced.

Senator Lee remarked the sales tax exemption bills heard today totaled \$399,000 worth of exemptions.

Being no further business, the meeting adjourned at 11:18 a.m. The next Committee meeting will be February 25.

SENATE ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

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MIRROR INC. OF NEWTON & SOUTH CENTRAL KANSAS REGIONAL PREVENTION CENTER Box 711 - 130 E. 5th Newton, KS 67114 (316) 283-6743

> Mirror of Newton Residential: (316) 283-7829

- MIRROR INC. OF TOPEKA 2201 S.E. 25th Topeka, KS 66605 (785) 267-0561
- MIRROR INC. OF WICHITA 236 S. Pattie St. Wichita, KS 67211 (316) 264-5999
- MIRROR INC. OF WICHITA 3820 N. Toben St. Wichita, KS 67226 (316) 634-3954
- MIRROR INC OF SHAWNEE 6221 Richards Drive Shawnee, KS 66216 (913) 248-1943

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- 1024 Hoel Parkway Kansas City, KS 66102 (913) 371-9668
- Independence, KS (620) 331-4854
- Pittsburg, KS (620) 232-9550

THERAPEUTIC COMMUNITIES

- Limon Correctional Facility 49030 State Hwy. 71 Limon, CO 80826 (719) 775-7647
- Hutchinson Correctional Facility 500 Reformatory Road Hutchinson, KS 67501 (620) 728-3332
- Osawatomie Correctional Facility PO Box 69 Osawatomie, KS 66064 (913) 755-3894
- Topeka Correctional Facility 815 SE Rice Rd. Topeka, KS 66607 (785) 368-7401

Chemical Dependency Services **Prevention and Treatment**

www.mirrorinc.org "Safe, Healthy People in Strong Communities"

February 20, 2008

Testimony on Senate Bill 592 Senate Committee on Assessment and Taxation

Chairwoman Allen and Members of the Committee,

My name is Beverly Metcalf and I am President and CEO of Mirror, Inc. based in Newton, Kansas. I am hear today requesting your committee support and pass Senate Bill 592 which would grant a sales tax exemption for Mirror, Inc. on all purchases and construction activities. Mirror, Inc. is a 501 (c) 3 but does not qualify for an exemption under the current narrow definition of "notfor-profit" providing the specific services identified in current statute.

Mirror, Inc. was established in 1972 and provides statewide chemical dependency services and community-based correctional housing services. We are licensed by the Department of Social and Rehabilitation Services, Addiction and Prevention Services to provide substance abuse treatment. In addition, we also provide services to the Kansas Department of Corrections, the U. S. Probation Office and the Federal Bureau of Prisons. Our service locations include: Newton, Hutchinson, Topeka, Wichita, Independence, MIRROR INC. OF WYANDOTTE CO. Pittsburg, Kansas City, and Shawnee. Additionally, Mirror, Inc. provides substance abuse treatment services at the Hutchinson, Ellsworth, Topeka, and Osawatomie correctional facilities. Lastly, Mirror, Inc. operates the South Central Kansas Regional Prevention Center serving Harper, Harvey, Kingman, McPherson, Reno, Rice, and Sumner counties.

> All chemical dependency programs are under funded well below the level of need that exists for treatment in the State. A sales tax exemption would free up additional funding for Mirror, Inc. to provide more services to help keep Kansas communities safe and drug free.

Thank you for your time and I would be happy to stand for questions.

Respectfully,

Beverly D. Metcalf

President/CEO

TESTIMONY OF MARILYN HARP EXECUTIVE DIRECTOR KANSAS LEGAL SERVICES, INC. (785) 233-2068 Wednesday, February 20, 2008

Hearing Before the SENATE ASSESSMENT AND TAXATION COMMITTEE

Chair: Senator Barbara Allen Statehouse, Room 519-South

I appreciate the opportunity to appear before you today regarding Senate Bill 593, sales tax exemption for Kansas Legal Services, Inc. Kansas Legal Services is requesting to amend K.S.A. 79-3606 to exempt all sales of tangible personal property and services purchased by Kansas Legal Services which is exempt from federal income taxation pursuant to section 501 (c)(3) of the federal internal revenue code of 1986 for the purpose of providing legal, mediation and employment training services to low income individuals and families.

Kansas Legal Services, Inc. (KLS) is a private not-for-profit corporation, incorporated in 1977. The mission of KLS is to provide equal access to justice and to assist low income persons in meeting their basic needs for economic support, shelter, and employment preparation and training. The mission is accomplished by helping individuals and families gain access to a wide variety of legal, training and mediation services. KLS served over 24,000 persons in 2007 though our twelve legal field offices located throughout the state. Another 1,500 were served through our employment training programs and 392 cases were mediated during the year.

Kansas Legal Services is governed by a board of directors that is composed of twenty-one members. Sixty percent of the members are attorneys, and the remainder are client eligible consumer representatives.

The primary mission of Kansas Legal Services is the provision of equal access to justice for persons not able to pay for civil legal services. Kansas Legal Services has progressively focused its efforts on special needs groups such as victims of domestic violence, children, the elderly, farmers, and those with disabling conditions. Additionally, with funding from the Kansas Bar Association, Kansas Legal Services has been able to offer mediation services. State and federal funds support our job training programs.

- Kansas Legal Services has an annual budget of \$9.3 million.
- > Kansas Legal Services estimates that it spends \$16,800 in taxes on sales and purchases each year.
- The exemption of taxes on sales and purchases would allow Kansas Legal Services to put those dollars into direct services for low income individuals.
- > 73% of Kansas Legal Services' budget comes from federal and state grants and contracts.
- > 84% of Kansas Legal Services' budget comes from federal, state and city/county grants and contracts.

Thank you for the opportunity to speak to you today. I would be happy to stand for questions.

Kansas Legal Services - Achievements by the Numbers

As the year ends, we often see "lists" of important news stories, greatest hits, or most viewed celebrities. KLS has its own important achievements for 2007. They are represented, in part, by the numbers below:

- 1,458 victims of domestic violence obtained a PFA, through the representation of a KLS advocate and funded by a variety of sources, including VOCA (Governor's office) and Interest on Lawyer's Trust Account (KBF IOLTA)
 - adults received steady income from Social Security or SSI benefits, successfully concluding the case that KLS assisted with, funded by the Kansas Health Policy Authority
 - 227 Kansas attorneys were better equipped for their role as guardian *ad litem*, due to training they received from KLS and funded by the Office of Judicial Administration
 - 392 cases were successfully mediated, involving employment, insurance or family issues
 - 170 Kansas families got a fresh financial start, from a bankruptcy filed by KLS offices
 - families met their child's special needs, due to successful Children's Social Security or SSI benefit claims, funded by the Kansas Department of Social and Rehabilitation Services
- 500+ participants sharpened their job readiness skills, to improve their lives, in programs designed for low income, disabled, homeless or folks leaving family farms for financial reasons, through KLS Job training programs
- 1,622 hours of legal services provided at no cost to 116 clients from private attorneys, through KLS *pro bono* program or the retainer program
 - 76 KLS staff attorneys and paralegals focused their time and talents making Equal Access to Justice a reality for low income Kansans
 - parents received child support orders benefiting 984 children in divorce and paternity cases filed by KLS staff
- 1,825 hours were contributed by 30 legal interns or volunteers to advance the legal needs of KLS clients
 - documents added to the internal KLS website library and 10 documents added to the public web library
- 9,355 clients received timely legal advice as they faced family law, housing or consumer related crises in their lives
 - 140 new Kansas attorneys were recruited to KLS *pro bono* panels
 - separate funding sources provided funding for aspects of KLS work legal, mediation and job training
 - 93 computers and servers purchased and installed to make KLS staff more efficient and effective
- \$30,545 donated by Kansas attorneys in the KLS Technology Fund and Give An Hour Campaigns
 - 30 years of KLS success were celebrated in a Proclamation by Kansas Governor Kathleen Sebelius
 - 7 clients have matters pending in Federal court, the Kansas Supreme Court or the Kansas Court of Appeals in actions brought by KLS



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Wayside Waifs is a charitable animal shelter whose purpose is to improve the quality of animal welfare in our community by providing humane treatment and advocating for companion animals. We accomplish this by:

- Providing temporary shelter for homeless companion animals
- Placing as many adoptable animals as possible in responsible homes
- Educating the public on the humane treatment of pets
- Reducing pet over-population, and
- Developing partnerships, collaborations and strategic alliances with governmental entities and charitable organizations.

Founded in 1944, Wayside Waifs has been serving the Greater Kansas City metropolitan area for over 60 years. Wayside Waifs provides care and shelter for over 6,000 animals and places over 4,000 pets into new homes each year. In addition, we provide education to over 20,000 elementary school children each year on safety around animals, how to treat animals humanely, and on antibullying. All of our services are provided in both Kansas and Missouri.

Wayside Waifs is entirely dependent on the generosity of individual donors to fund the operation of the organization. We receive no government support and no regular funding from any outside organization.

In 2006, Wayside Waifs moved its annual fundraising event from Missouri to the Overland Park Convention Center. The event draws 1,000 of Kansas City's most prominent and generous citizens. In order to maximize the potential of this event for the benefit of Wayside's programs and services, we are requesting that this event be exempted from Kansas taxes.



Kansas CASA Association * 103 E. 27th * Hays, KS 67601 785-625-3049 * Fax 785-625-4370 * kansascasa@ruraltel.net

Testimony Before Senate Taxation Committee Support for SB 631 – Tax Exempt Status for Kansas CASA

Thank you Madam Chairman,

My name is Mickey Edwards and I am the Executive Director of the CASA program in Emporia Kansas and we are a member of the Kansas CASA Association. I am testifying on behalf of the Association today and am asking for your support for passage of SB 631 that would provide tax exempt status for CASA programs in Kansas.

The Kansas CASA Association is a statewide organization whose members are the 24 CASA programs in Kansas, each of which is a not-for-profit run by people in the local communities. Our mission is to promote and support the development and growth of the CASA programs in Kansas. Attached to my testimony is a map showing you where the local CASA programs are located in the state as well as an information sheet that addresses some of the commonly asked questions about CASA.

Established by Supreme Court Rule CASA receives funding from the Permanent Families Fund. However, for CASA programs to operate they must raise approximately 85% of their own funding through grant writing, fund-raisers, city & county funds and some through their local United Way. In 2006 CASA also contributed 59,600 hours from volunteers trained to provide critical advocacy services resulting in positive impact for children and significant cost avoidance for the state. Funding for local programs, especially in the less populated areas, has become increasingly difficult to find each year.

Why this bill is important for CASA

While we believe this exemption will have minimal fiscal impact on state revenues we know it will have a positive impact on our ability to provide additional services. By way of example it costs us on the average of \$200 to train and prepare volunteers. We estimate that we could reinvest approximately \$30,000 from this bill. Additional revenues generated with the passage of this bill will assist in addressing the ongoing resource challenges to maintain a strong volunteer base.

We also request that the bill be amended to ensure that this exemption extends to its program members. As such we recommend adding to page 32, line 5, Kansas CASA Association, Inc. and *its member programs*. This exemption is in line with the previous decisions made by this legislature for other organizations similar to CASA. Thank you for your consideration on this important issue.

Respectfully submitted,

Mickey Edwards

Kansas CASA Association

103 E. 27th, Unit C, Hays, KS 67601 (785) 625-3049 ~ (888) CASA191

Who we are and what we do:

The Court Appointed Special Advocate (CASA) program was created in to ensure that the abuse and neglect that these children originally suffered at home doesn't continue as abuse and neglect at the hands of the system. In 1986, CASA Directors in Kansas began meeting periodically to network and share information, in 1987 the Kansas CASA Director's Association was established. In 1991, the organization was incorporated and the name was changed to the Kansas CASA Association. At that time, the original members spent many hours considering the needs of Kansas CASA programs and composed a set of bylaws for adoption by the association. The founders of the Kansas CASA Association saw a need to focus on the immediate and future needs of local programs and also to strengthen public awareness of CASA on the state level. At this time, there are 23 Kansas CASA programs. There are other child advocacy organizations, but CASA is the only program where volunteers are appointed by the court to represent a child's best interests.

<u>Length of Involvement:</u> The volunteer continues until the case is permanently resolved. One of the primary benefits of the CASA program is that, unlike other court principals who often rotate cases, the CASA volunteer is a consistent figure in the proceedings, and provides continuity for a child.

<u>The Children:</u> Children who are victims of abuse and neglect or have become involved with the court are assigned CASA volunteers under the authority of Supreme Court Rule 110

<u>The Volunteer's role</u>: A CASA volunteer provides a judge with carefully researched background of the child to help the court make a sound decision about that child's future. A CASA worker is a trained community volunteer who is appointed by the judge. They have three main responsibilities: to serve as a fact-finder for the judge; to represent the child's best interest in the courtroom; and to serve as a "watchdog" during the life of the case to ensure a swift and appropriate conclusion.

<u>The Difference between an Attorney and a CASA Volunteer:</u> The CASA volunteer does not provide legal representation in the courtroom. That is the role of the attorney. However, the CASA volunteer does provide crucial background information that assists attorneys in presenting their cases. It is important to remember that CASA volunteers do not represent a child's wishes in court. Rather, they speak to the child's best interests.

The Difference between a Social Service Caseworker and a CASA Volunteer: Social workers generally are employed by the state or private agencies in Kansas. The CASA worker is a volunteer and manages a smaller caseload (an average of 1-2 at a time). The CASA volunteer does not replace a social worker on a case; he/she is an independent appointee of the court. The CASA volunteer can thoroughly examine a child's case, and with a knowledge of community resources, can make a recommendation to the court independent of agency restrictions.

<u>Supporters of CASA:</u> CASA has been endorsed by the American Bar Association, the National Council of Juvenile and Family Court Judges, and the Office of Juvenile Justice and Delinquency Prevention of the U.S. Department of Justice.

<u>Funding for CASA</u>: A mix of Federal, state and local funding supports the ongoing work of CASA. A critical part of their funding comes from docket fees and is distributed through a formula providing resources to CASA and Citizen Review Boards who often work in partnership with the CASA Association members.



Testimony before the Social Service Budget Committee SRS Budget Hearings 2-19-08

Thank you Madam Chairwoman,

My name is Father Ed Fellhauer and I am the President and CEO of St. Francis Community Services. I am appearing today to ask for you support for the passage of SB 632. This bill will allow St. Francis Academy to continue and expand its services to the youths and the families in Kansas.

St. Francis has a rich history of serving troubled youths and their families for over 60 years. We provide a range of services from family preservation, reintegration/ foster care, drug and alcohol services, foster care homes, residential services and community supports. Through those programs we serve over 2000 children and families, in 53 rural and frontier counties, with 12 offices and over 600 full and part time employees. (See attached program listing)

Currently we are covered under the Humanitarian Agency (nonsectarian comprehensive youth development organizations, not for profit) exclusion pursuant to K.S.A 79-3606 (ii). That exclusion is set to expire the end of March 2008. That exemption is not broad enough to cover purchases in our residential services. SB 632 as written would extend that coverage. In addition we request that you include language identical to language from page 28, line 9 through line 4 on page 29. This would provide the same exemption granted to other organizations similarly situated to ours and provide a project exemption certificate. We are currently expanding our services and renovating facilities at our Atchison center and are planning to do the same at several of our other facilities in Kansas.

Based on our projections we provided to the Department of Revenue we estimate an additional \$100,000 in exemption benefits. This amount will allow us to address critical needs such as costs associated with the most recent transition in residential care, increasing costs associated renovations for those services, and those services directly affecting our clients.

This exemption is compatible with previous decisions by this legislature to support organizations that have similar charitable purposes. We ask that you give serious consideration to a request that assists us in achieving positive outcomes for the children and families we serve.

Father Ed Fellhauer, President and CEO

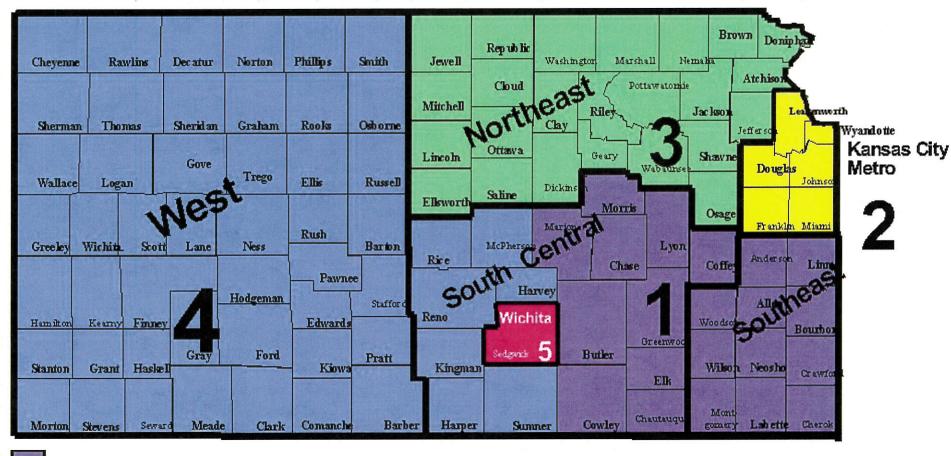
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Kansas Department of Social and Rehabilitation Services Child Welfare Community Based Services Provider Regions

Children and Family Services; 785-296-4653

Effective: July 1, 2005

Saint Francis Academy Sites: Salina, Colby, Kensington, Dodge City, Liberal, Garden City, Newton, Great Bend, Pratt, Hays, Wellington, Hutchinson



Region 1: Family Pres - DCCCA; Reint/Foster Care - The Farm.

Region 2: Family Pres - DCCCA; Reint/Foster Care - KVC Behavioral Health

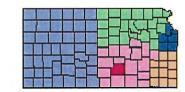
Region 3: Family Pres - The Farm; Reint/Foster Care: - KVC Behavioral Health

Region 4: Family Pres, Reint/Foster Care - St. Francis

Region 5: Family Pres - DCCCA; . Reint/Foster Care - United Methodist Youthville

Outlined areas represent SRS Management Regions:
Kansas City Metro, Northeast, South Central, Southeast, West, and Wichita

Adoption (Statewide) -Kansas Children's Service League





Kansas Services and Programs

Overview

Saint Francis Community Services began as the vision of a western Kansas Episcopal minister, Father Robert Mize, Jr., or "Father Bob," as staff and youth alike knew him. During the early days of his ministry, Father Bob witnessed young men being termed juvenile delinquents and becoming lost in a system of institutions, reformatories and jail. His vision was to create an alternative, one that would allow these young men to reclaim their potential. Through his tireless efforts the residential facility in Ellsworth, Kansas, opened its doors in 1945 to a dozen uncertain, unruly young men in search of a better tomorrow. Today, Saint Francis serves well over 1,100 children through its family preservation/reintegration, foster care homes and residential treatment centers. Proactive community outreach programs impact another 5,000 young people across the State of Kansas. Throughout every service and program, our mission is to be an instrument of healing for children, youths and families in spirit, mind and body, so they live responsibly and productively with purpose and hope.

Advocacy

In addition to our direct service obligation, Saint Francis Community Services has a strong commitment to public policy advocacy on behalf of the children and families we serve. Specifically we believe we must ensure public policy makers have the information they need to make decisions that positively impact the people served by our mission. Saint Francis Academy can be relied upon as a trusted source of information in developing policies and making budget decisions that impact our policy arenas. We strive to be a leader in ensuring policies, practices, legislation, and state investments for children and families reflecting a rural and frontier perspective. This is the foundation for our advocacy activity in Kansas. Our strategic advocacy arenas for the 2008 session include: Rural and Frontier dynamics of child welfare; Mental Health Services and our Residential System of Care; and building accountability into systems change.

Using a full time advocate/lobbyist to coordinate and manage our advocacy strategies includes education, problem solving, making and promoting key recommendations and engaging in conflict resolution as needed. Our target audiences are state legislators and elected officials. In addition, we work closely with the Administrative and Executive branches of government on policies, procedures and budgeting issues that impact our service population. St. Francis enjoys the recognition as a respected service and advocacy organization.

Alumni and Friends Association

Brings together individuals whose lives have been impacted by the ministry, staff, and services of Saint Francis in effort to further promote, serve, and share in the interest and welfare of healing children, youths, and families through Therapy in Christ. Alumni, staff, friends, resource families and supporters of Saint Francis are invited to become a member. Members will have the opportunity to participate in Association events, network with fellow members, stay current with agency news, and contribute to the mission of helping children and families. The Association works to build a long-standing community that fosters fellowship and connectivity among alumni and friends of Saint Francis.

Atchison Lodge

The lodge is approximately 7,000 square feet, sits on 188 grass and woodland acres and includes a large activities room, full kitchen, sleeping areas, and more. The lodge is available for various community groups and organizations. Activities offered include low ropes course, fishing, and hiking. Programs include: Kidz Summer Day Kamp, Independent Living Programs for adolescents, and adventure-based activities.

Location: Atchison

Service Areas: Kansas and Missouri

Chemical Dependency Treatment and Assessment

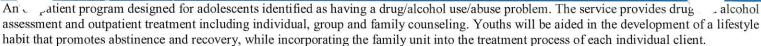
An outpatient program designed for adolescents identified as having a drug/alcohol use/abuse problem. The service provides drug and alcohol assessment and outpatient treatment including individual, group and family counseling. Youths will be aided in the development of a lifestyle habit that promotes abstinence and recovery, while incorporating the family unit into the treatment process of each individual client.

Location: Salina

Service Areas: Saline County and surrounding area



cal Dependency Treatment and Assessment



Location: Salina

Service Areas: Saline County and surrounding area

Community Outreach Programs & Services

Saint Francis offers community-based outreach programs for at-risk children and families. All of the services are provided by caring, professional staff. These programs provide a variety of services that are designed to enhance the individual's or families' quality of life.

<u>Anger Management</u> – A program designed to assist teens in managing emotions. Classes focus on teaching techniques to develop effective communication, self-awareness and stress management as productive tools for preventing anger outbursts.

Location: Salina

Service Areas: Saline County and surrounding area

<u>Case Management</u> – A program designed to provide services to at risk adolescents and their families. The needs and strengths of the youths are assessed to develop a plan that will facilitate connecting the youth and family to community support services. The service enhances the success of the positive decision making and development of life-long skills.

Location:

Salina

Service Areas:

Saline County and surrounding area

<u>Choices</u> – A program aimed at helping at-risk adolescents develop life-long skills for positive decision making. The program encourages these youths to stop and think about the consequences associated with their decisions. Discussion learning allows them to be an active participant in the learning process.

Location:

Salina

Service Areas:

Saline County and surrounding area

<u>Flex Fund Program</u> – Provides emergency financial assistance to families who are experiencing a situational financial hardship. The goal of Flex Funds is to provide emergency financial assistance to keep children with their families, preventing them from entering the child welfare system.

Location:

Salina

Service Areas:

Cloud, Ellsworth, Jewell, Lincoln, Mitchell, Ottawa, Republic, Salina, Barton, Cheyenne, Decatur, Ellis, Gove, Graham, Logan, Norton, Osborne, Pawnee, Phillips, Rawlins, Rooks, Rush, Russell, Sheridan, Sherman, Smith,

Thomas, Trego, Wallace and McPherson Counties.

Family Preservation

Provides comprehensive services to children and parents that will keep children in their homes and families together. Local SRS offices refer families who are in imminent danger of having a child removed from the home. Upon referral, intense family preservation services are initiated. Staff meet primarily with parents to strengthen parenting skills, develop structure and guidelines within the family, locate and access resources and improve the family's ability to handle a variety of situations. Even after the initial need for intense involvement has ended, staff visit regularly with the families for up to one year after receiving the referral. The goal is to reestablish and safeguard family health and wholeness.

Locations:

Colby, Dodge City, Garden City, Great Bend, Kensington, Hays, Hutchinson, Liberal, Newton, Pratt, Salina and

Wellington

Service Areas:

Region 4 in Kansas consisting of 53 Western Kansas counties

Foster Care Homes

Facilitates and provides the least restrictive, temporary out-of-home placement for children by placing them within a caring, family atmosphere. Foster Care Homes actively recruits resource families to provide various levels of care to children birth through age 18, and in some cases, 21, including respite (part-time), emergency care and adoption. Potential resource families receive 30 hours of initial training, in addition to assistance with the decision-making and licensure process. Resource families take an active role in deciding which children will blend best with their families. Saint Francis provides ongoing support groups, professional support, training and other identified services. The goal is to provide a warm, caring environment where children can be safe until a permanent placement is secured.

Locations:

Colby, Dodge City, Garden City, Great Bend, Kensington, Hays, Hutchinson, Liberal, Newton, Pratt, Salina and

Wellington

Service Areas:

Region 4 in Kansas consisting of 53 Western Kansas counties

Outpatient Mental Health Services

A Behavioral Health Care Program offering Outpatient Mental Health Services to children and families in the Hutchinson area. Services may include individual, group and family therapy, psychological assessments, testing and evaluations.

Location:

Hutchinson

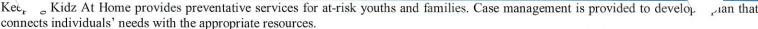
Service Areas:

Reno and surrounding counties

5-4



ntion Services



Locations:

Hutchinson and Wellington

Service Areas:

South Central Kansas

Psychiatric Residential Treatment Facility (PRTF)

Treatment services for adolescent males who typically have a profile of mental health illness and/or chronic behavior problems placing themselves or others in danger of being harmed. The program includes services and staff equipped to treat seriously disturbed adolescent males who might also have additional problems with sexual abuse and alcohol and drug use/abuse. Treatment is daily and intense with a cognitive behavior approach including individual group and family therapy, activity therapy, relationship and managing of emotions skill building. Clients who have stabilized emotionally may be moved to a lower level of care within the Saint Francis continuum of services.

Locations:

Salina and Ellsworth

Service Areas:

Kansas

Reintegration/Foster Care

Provides comprehensive case management services to children and families. Local SRS offices refer children in need of out-of-home placement. Each child's situation and needs are immediately assessed. Reintegration staff has the responsibility of placing each child in the least restrictive environment possible, while providing safety, guidance and stability. Every effort is made to keep a child within his/her home community. Visitations between child and birth family are facilitated. Birth families also receive counseling and are directed to appropriate resources so they may deal with familial issues. Most children are reunited with their birth families; however, those who cannot be reintegrated move on to adoption or independent living services.

Adoption

Reintegration/Foster Care provides adoption services for children with identified resources whose parental rights have been severed through the court system or relinquished by the birth parents.

Locations:

Colby, Dodge City, Garden City, Great Bend, Kensington, Hays, Hutchinson, Liberal, Newton, Pratt, Salina and

Wellington

Service Areas:

Region 4 in Kansas consisting of 53 Western Kansas counties

Victim Offender Reconciliation Program (VORP)

VORP works in collaboration with the local juvenile justice system to provide an alternative to the traditional court processes for youthful offenders in non-violent crimes. VORP facilities face-to-face meetings between victims and juvenile offenders. The process offers victims an opportunity to meet offenders in a safe, structured setting and engage in a mediated discussion of the crime.

Location:

Salinas, California

Service Area:

Monterey County, California

Contact:

831-444-3522

Youth Residential Care Facility (YRC II)

A 24-hour non-secure residential facility for adolescent males. The program is designed to provide an environment that will enhance the youth's ability to achieve a higher level of functioning while avoiding future placement in a more highly structured treatment facility. These youths may have stepped down from a psychiatric residential treatment facility or may not be able to manage in a home environment. The youths exhibit behaviors that are either oppositional defiant, aggressive, abusive, sexually inappropriate, drug/alcohol use/abuse, impulsive or high-risk in nature.

Locations:

Ellsworth

Service Areas:

Kansas

PAT APPLE SENATOR, TWELFTH DISTRICT

PO BOX 1
LOUISBURG, KANSAS 66053
(913) 837-5285
Office: STATE CAPITOL BUILDING—242-E
TOPEKA, KANSAS 66612-1504
(785) 296-7380
1-800-432-3924



COUNTIES ANDERSON, FRANKLIN. LINN & MIAMI

COMMITTEE ASSIGNMENTS

VICE CHAIR: UTILITIES

MEMBER: ASSESSMENT AND TAXATION
EDUCATION
JOINT COMMITTEE ON STATE
BUILDING CONSTRUCTION
email:pat@patapple.org
apple@senate.state.ks.us

February 20, 2008

Senator Allen and members of the Senate Assessment and Taxation Committee, Thank you for the opportunity to testify in support of Senate Bill 633.

SB 633 grants sales tax exemption to the several civic groups listed below. Their letters of support are attached.

Franklin County Fair Association

Miami County Fair Association

Linn County Fair Association

Anderson County Fair Association.

Paola Senior Center

The county fair associations are a group of people that volunteer and work countless hours for their community. Many spend their family vacation working at the county fair. Their efforts provide many opportunities for our youth. These experiences are part of an educational process. It is hard to imagine our summers without a county fair and our fair boards ask for very little. In my opinion, the very least we could do is to make their organization sales tax exempt.

The Paola Senior Center also asks for a sales tax exemption. The services to our elderly are vital to our community. Many of you are familiar with the work and benefits of their programs. A sales tax exemption will help provide additional services at a time where additional funding is difficult to find.

Thank you for your consideration,

Sincerely,

Pat Apple

February 20, 2008

Room 519-S

Chairman Allen and Members of the Senate Assessment and Taxation Committee.

Thank you for the opportunity to express support for Senate Bill 633.

The Franklin County Agricultural Society aka Franklin County Fair Board is registered as a 501(c)(3). We found out just weeks prior to the fair that we are not tax exempt from collecting and paying tax on ticket sales. We would like to request to become exempt from collecting sales tax on our ticket sales as it is a burden financially for us. This past year we had to raise our prices on our tickets to help cover our expenses and then we had to pay the extra income to the state for taxes. The only way it would work for us is to make the tax inclusive in the price of the ticket and then that dips into our profit if there is any and out of our pockets if there isn't. Some of our events do not even break even but we had to pay taxes even though we lost money. It would even help if we only had to pay on the income. The money we raise selling tickets to the events is used totally to put on the annual fair for the 4-H kids and maintain our grounds. In 2007, the cost to put on our fair was \$21,200. Our annual insurance is over \$10,000. We need everything we can get to make it happen.

The purpose of the annual fair is to support the 4-H kids in what they do and allow them to display their projects for the year. It is an opportunity for them to grow and learn and prepare for the world. We must raise the money to put on the fair and keep our facility maintained so the kids have a place to meet, practice come together.

We are all volunteers giving our time and money to make it happen for the kids. Many of our Board members take their vacations to set up, work at, and take tickets to make the event happen. Our Board members take their weekends away from their families to help maintain the grounds. We usually don't make enough each year to cover everything. Now we find out we have to give a large part of the money we raise to you. There is something wrong with this.

We are requesting your help with this problem and ask if you could help us turn this situation around. Each hear it is harder and harder to be able to get the fair off the ground with what we have as it cost more and more each year to do what we have to do. Our arena lights are very old and each time a bulb burns out, it's \$100 per bulb to replace it. We were told we can't even get them any more. We are looking into replacing them but the cost is between \$10,000 and \$15,000. We don't have the money and having to send a chunk of what we raise for taxes seems unfair. It looks right now that we are going to have to get a loan to get the new lights. Sometimes I not sure it is all worth it. We just have to keep telling our selves it for the kids. I hope you do too. Thanks for any help you can give.

Sincerely

Kathy Niehoff

Fr. Co. Ag. Society Treasurer

February 18, 2008

The Honorable Barbara P. Allen Room 374E, Capitol 300 S.W. 10th Street Topeka, KS 66612-1504

Dear Senator Allen and Members of the Senate Assessment and Taxation Committee:

I am writing in regards to Senate Bill #633. We have been in contact with Senator Apple for several months and feel the Franklin County Fair Board should be a part of Senate Bill #633, exempting us from sales tax.

Last year, the Kansas Department of Taxation contacted us and indicated we needed to pay sales tax on our ticket sales. We feel we are pushing our ticket prices as high as we can and still make it affordable for people of our community to go out and have a good time while supporting our 4-H youth.

A little history of the Franklin County Fair; we are the longest consecutive running fair in the state of Kansas. We provide a community service to Ottawa and Franklin County. The purpose of the fair is to provide a community atmosphere and to support local 4-H, which has been a mainstay of Kansas Communities for many years.

As we are a 501c-3 corporation, we are working with a very limited budget. We constantly have to pay for repairs and maintenance. We were also informed we would have to complete massive improvements to our bleachers in order to maintain compliance with insurance regulation. We pay out over \$10,000.00 annually in insurance premiums just for the county fair. There is also extensive maintenance required on the building structures and mowing in order to provide this community service of a four day fair in July.

I hope you see how important it is to provide an affordable community event, which helps support the 4-H youth. We truly feel county fairs are an important component to the growth of young Kansans.

Sincerely,

Roger Maxwell Fair Board Committee Member

February 18, 2008

Linn County Fair Association P.O. Box 225 Mound City, KS 66056

Chairman Allen Topeka, KS

Dear Chairman Allen and members of the Senate Assessment and Taxation Committee,

We would like to thank you for the opportunity to show support for Senate Bill 633. We work hard each year to provide a wide variety of experiences for the children and adults of the community. We are working to provide agricultural experiences for children and adults in our community, because we don't have as many farmers in our community as we did 20 years ago.

Today's economy and the rising prices of gas and utilities, it is hard for our organization to keep our grounds maintained. The money that we would save by not paying sales taxes we could use it to update a few things on our grounds. We are hoping that with the updates will encourage more people to come to our Fair and learn more about agriculture and our community. We already have several 4-H families who spend their vacations at our Fair.

Thank you again for the opportunity to show support for Senate Bill 633.

Sincerely,

Danny Troth, President of the Linn County Fair Association Shane Wakefield, Vice-President Debbie Wakefield, Secretary

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SENATOR, TWELFTH DISTRICT
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email:pat.apple@patapple.org apple@senate.state.ks.us

February 20, 2008

Senator Allen and members of the Senate Assessment and Taxation Committee.

Thank you for the opportunity to testify in support of Senate Bill 635.

SB 635 will provide sales tax exemption for East Central Kansas Economic Corporation (ECKAN). ECKAN serves Anderson, Coffey, Douglas, Franklin, Johnson, Lyon, Miami, Morris and Osage Counties.

Their services include Community Food and Nutrition, FEMA, Head Start Program, Housing Choice Voucher Program, Housing Counseling and Rentals, Outreach and Referral, Volunteer Youth, Weatherization Program and Youth Services.

ECKAN mission statement:

"To stimulate a better focusing of all available local, state, private and federal resources on the goal of enabling rural and urban low-income families and individuals of all ages attain the skills, knowledge, attitudes and motivations needed to secure opportunities to become self sufficient."

ECKAN is a worthy organization and a sales tax exemption will allow ECKAN to provide additional services to those needing their help.

Thank you for your consideration.

Sincerely,

Pat Apple

February 19, 2008

Senator Pat Apple State Capitol, Room 242-E Topeka, KS 66612

Senator Apple,

I would like to take a moment to express my support for Senate Bill 635 that would provide a sales tax exemption for the East Central Kansas Economic Opportunity Corporation, a 501c3 agency serving the low income population of our area. As CEO I see firsthand the many benefits provided to our clients through the various State, Federal and private programs we operate. Some of these programs include Weatherization, Head Start and Early Head Start, Section 8 Housing, Youth Mentoring, CHDO low income rental housing, and the Community Services Block Grant as well as providing privately funded resources such as school supplies, food, and toys for children at Christmas.

By our estimates, approximately \$14,377 is paid in state sales tax annually by our agency. The large majority of our funding is originated through the taxation process by the federal government. Should the legislature pass this bill, our agency will have the opportunity to enhance our services and direct these additional financial resources towards the needs of the low income population of the state.

I look forward to your consideration on this matter.

Sincerely,

Richard Jackson, CCAP CEO, ECKAN



Making public schools great for every child

KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

Mark Desetti, Testimony Senate Assessment and Taxation Committee February 20, 2008

Senate Bills 592, 593, 602, 631, 632, 633, 635

Also representing the Kansas Association of School Boards

Madame Chair, members of the committee, thank you for the opportunity to provide written testimony to you today sharing our thoughts on these seven sales tax exemption proposals. I would like to note that I am submitting this testimony today for both KNEA and the Kansas Association of School Boards.

We are not advocating for either the passage or defeat of these measures. We would like to simply point out what we see as some of the consequences.

Kansas already has an extraordinary number of sales tax exemptions. The statute is now in quadruple letters! In addition, Kansas does not now levy a sales tax on most services and cannot collect sales tax on many internet based purchases.

Each of these bills represents a small exemption. Each of these may be a worthy organization. But with each exemption granted, the state revenue stream is reduced. We have not seen any tax proposals that would offset the loss of revenue that would result from the passage of these or any of the other tax reductions being debated this year.

The tax system is like a balloon. When you squeeze one end of the balloon, the other end expands. If you collect less in sales tax, you have to make up for that loss with other taxes.

As a final note, we continue to believe that the Legislature should make a comprehensive examination of the entire tax system to ensure that our many provisions result in a system that will provide stable funding for all state services and that is fair to both citizens and business. Such a review would include taking a hard look at all sales tax exemptions and exclusions.

Assessment & Taxation
Date 2-20-08
Attachment #_/>

FAX: (785) 232-6012 Web Page: www.knea.org