

Approved: 3.16.10  
Date

## MINUTES OF THE HOUSE EDUCATION COMMITTEE

The meeting was called to order by Chairman Clay Aurand at 9:00 a.m. on March 4, 2010, in Room 711 of the Docking State Office Building.

All members were present except:

Representative Barbara Bollier- excused  
Representative Melvin Neufeld- excused

Committee staff present:

Theresa Kiernan, Office of the Revisor of Statutes  
Reagan Cussimano, Kansas Legislative Research Department  
Sharon Wenger, Kansas Legislative Research Department  
Amanda Nguyen, Kansas Legislative Research Department  
Dale Dennis, Kansas State Department of Education  
Janet Henning, Committee Assistant

Conferees appearing before the Committee:

Scott Frank, Audit Manager, Kansas Legislative Post Audit

### **HB 2600 - Schools; special education; maximum and minimum amounts of state aid paid as reimbursement to districts for teachers and paras**

Chairman Aurand distributed to Committee members a chart which showed the effects of **HB 2600**. He also distributed handout material of the five districts/cooperatives that fall outside the 75% - 150% range. (Attachments 1 and 2)

### **Recap and Continued Discussion of Catastrophic Aid and Special Education Funding:**

Scott Frank, Audit Manager, Kansas Legislative Post Audit, told Committee members the federal Individuals with Disabilities Education Act (IDEA) requires states to provide special education services to all children with disabilities who are between the ages of 3 and 21. In addition, under Kansas law, the Special Education for Exceptional Children Act augments the federal law by requiring Kansas school districts to provide special education services to gifted children as well.

Kansas law requires the State to pay 92% of the "excess costs" of special education, and most of that aid goes to districts and cooperatives in the form of teacher aid. Districts and cooperatives pay for special education services with a mix of federal, State, and local funds. Because of the current fiscal crisis, the Legislature will fund only about 73% of special education excess costs for the 2009-10 school years. Slightly more than one-half of the difference between what the Legislature has appropriated and the 92% requirement will be made up with almost \$56 million in federal American Recovery and Reinvestment Act (ARRA) funding for special education, although Department officials have said that money will not be distributed as categorical aid through the State special education formula. (Attachment 3)

By law, the amount of categorical aid distributed to the districts and cooperatives is as follows:

- Transportation Aid
- Catastrophic Aid
- Medicaid Replacement Aid
- Teacher Aid

Mr. Frank told Committee members that a study by Legislative Post Audit relating to Special Education funding presented the following questions:

- What percent of the excess costs of special education are districts and cooperatives reimbursed for, and why do those percentages vary?
- In 2005-06, State categorical aid for special education covered between 45% and 207% of

CONTINUATION SHEET

Minutes of the House Education Committee at 9:00 a.m. on March 4, 2010, in Room 711 of the Docking State Office Building.

- the excess costs of special education for 69 districts and cooperatives
- Districts and cooperatives that spent more per special education student had less of their excess costs covered by categorical aid.
- Capping the amount of funding a provider could receive would allow money to be redistributed, but wouldn't eliminate the variation.
- How will districts and cooperatives be affected by changes to school-based Medicaid funding?
  - Changes to Medicaid will cost districts and cooperatives almost \$2 million dollars in special education funding, starting in the 2007-08 school year.
    - Changes to school-based Medicaid are the result of two recent federal audits.
    - The Consensus Revenue Estimating Group estimates the changes will reduce Medicaid funding from \$35 million a year to \$11.5 million a year
    - Under the current school finance formula, the Legislature will replace 92% of this lost funding with special education categorical aid.
  - Because of how the lost Medicaid dollars will be replaced with State aid, some districts and cooperatives actually will gain funding.
    - The new categorical aid will be distributed based on the number of special education teachers employed by the district or cooperative, not the amount of Medicaid funding lost.
    - As a result, some districts and cooperatives will gain funding, while others will lose funding. (Attachment 4)

Mr. Frank distributed handout material to Committee members which related to a summary of Special Education funding system used in different states. (Attachment 5)

Handout material entitled "Report of the Special Education Funding Task Force to the 2009 Kansas Legislature" was distributed to Committee members. (Attachment 6)

**HB 2704 - School districts; low enrollment weighting in districts have an area of less than 200 square miles**

Chairman Aurand told Committee members the low enrollment provision, as introduced, would have applied to districts that are less than 200 square miles in area and which have an enrollment of less than 400 pupils. Chairman Aurand told Committee members that perhaps they would be more comfortable with reducing the enrollment requirement to 200 pupils.

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

Representative Loganbill moved to amend HB 2704 by striking on page 1, all of lines 14-43, and striking on page 2, lines 1-12; and line 23, striking 72-6412; and on line 25, 'on effect of the Register'. The motion was seconded by Representative Horst. The motion failed by show of hands.

Chairman Aurand made the motion to reduce the number of students from 400 to 200. The motion was seconded by Representative Gordon. The motion carried.

Chairman Aurand made the motion to allow Section 2 which clarifies the consolidation of three or more districts effective immediately and Section 1 which would go into effect in two years. Representative Spalding seconded the motion. The motion carried.

Representative Gordon made the motion to pass out HB 2704 as amended favorably for passage. Representative Horst seconded the motion. The motion carried.

The meeting was adjourned at 10:40 a.m. The next meeting is scheduled for March 10, 2010.

Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					Total FTE	2008-09 Teacher Entitl. \$28,760	2008-09 Regular FTE	Average Cost All Students	>= \$608 and <= \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4					
244	D0243	Coffey	Lebo-Waverly	4.74	0.00	5.95	0.00	0.00	10.69	307,444	547.0		
244	D0244	Coffey	Burlington	24.95	0.00	21.93	0.11	0.06	47.05	1,353,158	820.4		
244	D0245	Coffey	LeRoy-Gridley	3.67	0.00	3.96	0.00	0.00	7.63	219,439	259.5		
244	TOTAL			33.36	0.00	31.84	0.11	0.06	65.37	1,880,041	1,626.9	1,156 TRUE	
253	D0251	Lyon	North Lyon Co.	0.00	0.00	0.00	0.00	0.00	0.00	0	513.0		
253	D0252	Lyon	Southern Lyon Co.	0.00	0.00	0.00	0.00	0.00	0.00	0	511.3		
253	D0253	Lyon	Emporia	101.03	0.00	66.84	2.17	1.09	171.13	4,921,699	4,307.1		
253	D0284	Chase	Chase County	0.00	0.00	0.00	0.00	0.00	0.00	0	417.5		
253	D0386	Greenwood	Madison-Virgil	0.00	0.00	0.00	0.00	0.00	0.00	0	226.5		
253	D0390	Greenwood	Hamilton	0.00	0.00	0.00	0.00	0.00	0.00	0	99.5		
253	D0417	Morris	Morris County	0.00	0.00	0.00	0.00	0.00	0.00	0	764.4		
253	TOTAL			101.03	0.00	66.84	2.17	1.09	171.13	4,921,699	6,839.3	720 TRUE	
273	D0107	Jewell	Rock Hills	0.00	0.00	0.00	0.00	0.00	0.00	0	265.0		
273	D0272	Mitchell	Waconda	0.00	0.00	0.00	0.00	0.00	0.00	0	357.4		
273	D0273	Mitchell	Beloit	37.68	0.00	24.79	0.82	0.06	63.35	1,821,946	713.9		
273	D0298	Lincoln	Lincoln	1.00	0.00	0.80	0.00	0.00	1.80	51,768	337.0		
273	D0299	Lincoln	Sylvan Grove	0.00	0.00	0.00	0.00	0.00	0.00	0	144.6		
273	TOTAL			38.68	0.00	25.59	0.82	0.06	65.15	1,873,714	1,817.9	1,031 TRUE	
282	D0282	Elk	West Elk	21.24	0.00	20.58	0.40	0.08	42.30	1,216,548	355.2		
282	D0283	Elk	Elk Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	185.0		
282	D0286	Chautauqua	Chautauqua	0.00	0.00	0.00	0.00	0.00	0.00	0	364.0		
282	TOTAL			21.24	0.00	20.58	0.40	0.08	42.30	1,216,548	904.2	1,345 FALSE	
305	D0239	Ottawa	North Ottawa Co.	1.12	0.00	0.00	0.00	0.00	1.12	32,211	602.9		
305	D0240	Ottawa	Twin Valley	0.50	0.00	0.00	0.00	0.00	0.50	14,380	610.5		
305	D0305	Saline	Salina	213.82	16.52	165.70	2.92	2.05	401.01	11,533,048	6,959.3		
305	D0306	Saline	Southeast of Saline	0.00	0.00	0.00	0.00	0.00	0.00	0	679.6		
305	D0307	Saline	Ell-Saline	0.00	0.00	0.00	0.00	0.00	0.00	0	451.0		
305	D0327	Ellsworth	Ellsworth	0.00	0.00	0.00	0.00	0.00	0.00	0	639.6		
305	D0328	Ellsworth	Lorraine	0.00	0.00	0.00	0.00	0.00	0.00	0	453.0		
305	D0393	Dickinson	Solomon	0.00	0.00	0.00	0.00	0.00	0.00	0	389.6		
305	D0435	Dickinson	Abilene	0.00	0.00	0.00	0.00	0.00	0.00	0	1,495.5		
305	D0473	Dickinson	Chapman	0.00	0.00	0.00	0.00	0.00	0.00	0	973.0		
305	D0481	Dickinson	Rural Vista	0.00	0.00	0.00	0.00	0.00	0.00	0	416.0		
305	D0487	Dickinson	Herington	0.00	0.00	0.00	0.00	0.00	0.00	0	516.4		
305	TOTAL			215.44	16.52	165.70	2.92	2.05	402.63	11,579,639	14,186.4	816 TRUE	
320	D0320	Pottawatomie	Wamego	51.18	0.00	35.74	1.07	0.77	88.76	2,552,738	1,292.0		
320	D0323	Pottawatomie	Westmoreland	0.00	0.00	0.00	0.00	0.00	0.00	0	813.7		
320	D0329	Wabaunsee	Alma	0.00	0.00	0.00	0.00	0.00	0.00	0	463.1		
320	TOTAL			51.18	0.00	35.74	1.07	0.77	88.76	2,552,738	2,568.8	994 TRUE	
333	D0108	Washington	Washington Co. Schools	1.00	0.00	0.00	0.00	0.00	1.00	28,760	400.5		
333	D0109	Republic	Republic County	0.00	0.00	0.00	0.00	0.00	0.00	0	480.0		
333	D0224	Washington	Clifton-Clyde	0.00	0.00	0.00	0.00	0.00	0.00	0	292.5		
333	D0333	Cloud	Concordia	49.57	0.00	38.84	1.13	0.82	90.36	2,598,754	1,062.1		
333	D0426	Republic	Pike Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	253.5		
333	TOTAL			50.57	0.00	38.84	1.13	0.82	91.36	2,627,514	2,488.6	1,056 TRUE	

House Education Committee  
Date 3-4-10  
Attachment # 1

Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					Total FTE	2008-09	Average Cost All Students	>= \$608 and <= \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4		Teacher Entitl. \$28,760		
336	D0322	Pottawatomie	Onaga	0.00	0.00	0.00	0.00	0.00	0.00	0	317.5	
336	D0335	Jackson	North Jackson	0.00	0.00	0.00	0.00	0.00	0.00	0	360.0	
336	D0336	Jackson	Holton	60.07	0.00	32.86	0.10	0.24	93.27	2,682,445	1,052.3	
336	D0337	Jackson	Mayetta	3.00	0.00	1.21	0.00	0.00	4.21	121,080	912.8	
336	D0441	Nemaha	Sabetha	0.00	0.11	0.00	0.00	0.00	0.11	3,164	935.5	
336	TOTAL			63.07	0.11	34.07	0.10	0.24	97.59	2,806,689	3,578.1	784 TRUE
364	D0364	Marshall	Marysville	16.14	0.09	24.05	0.09	0.10	40.47	1,163,917	740.0	
364	D0498	Marshall	Valley Heights	1.08	0.00	0.94	0.00	0.00	2.02	58,095	363.0	
364	TOTAL			17.22	0.09	24.99	0.09	0.10	42.49	1,222,012	1,103.0	1,108 TRUE
368	D0288	Franklin	Central Heights	0.00	0.00	0.00	0.00	0.00	0.00	0	543.0	
368	D0344	Linn	Pleasanton	0.00	0.00	0.00	0.00	0.00	0.00	0	359.0	
368	D0346	Linn	Jayhawk	0.00	0.00	0.00	0.00	0.00	0.00	0	525.9	
368	D0362	Linn	Prairie View	0.00	0.00	0.00	0.00	0.00	0.00	0	933.5	
368	D0365	Anderson	Garnett	0.00	0.00	0.00	0.00	0.00	0.00	0	1,107.2	
368	D0367	Miami	Osawatomie	0.00	0.00	0.00	0.00	0.00	0.00	0	1,121.0	
368	D0368	Miami	Paola	123.16	0.10	94.81	5.64	3.81	227.52	6,543,475	2,027.9	
368	D0416	Miami	Louisburg	0.00	0.00	0.00	0.00	0.00	0.00	0	1,644.7	
368	TOTAL			123.16	0.10	94.81	5.64	3.81	227.52	6,543,475	8,262.2	792 TRUE
373	D0373	Harvey	Newton	86.17	0.54	48.60	1.49	0.51	137.31	3,949,036	3,383.4	
373	D0440	Harvey	Halstead	1.09	0.00	0.00	0.00	0.00	1.09	31,348	789.6	
373	D0460	Harvey	Hesston	1.00	0.00	0.00	0.00	0.00	1.00	28,760	820.0	
373	TOTAL			88.26	0.54	48.60	1.49	0.51	139.40	4,009,144	4,993.0	803 TRUE
379	D0223	Washington	Barnes	0.00	0.00	0.00	0.00	0.00	0.00	0	336.6	
379	D0334	Cloud	Southern Cloud	0.00	0.00	0.00	0.00	0.00	0.00	0	231.5	
379	D0378	Riley	Riley County	0.00	0.00	0.00	0.00	0.00	0.00	0	646.3	
379	D0379	Clay	Clay Center	47.71	0.00	42.08	0.38	0.32	90.49	2,602,492	1,358.4	
379	D0384	Riley	Blue Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	198.9	
379	TOTAL			47.71	0.00	42.08	0.38	0.32	90.49	2,602,492	2,771.7	939 TRUE
405	D0376	Rice	Sterling	0.00	0.00	0.00	0.00	0.00	0.00	0	523.6	
405	D0401	Rice	Chase	0.00	0.00	0.00	0.00	0.00	0.00	0	140.5	
405	D0405	Rice	Lyons	32.44	0.00	31.95	0.52	0.33	65.24	1,876,302	737.1	
405	D0444	Rice	Little River	0.00	0.00	0.00	0.00	0.00	0.00	0	299.3	
405	TOTAL			32.44	0.00	31.95	0.52	0.33	65.24	1,876,302	1,700.5	1,103 TRUE
418	D0400	McPherson	Smoky Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	1,016.4	
418	D0418	McPherson	McPherson	80.26	0.15	56.75	1.66	0.45	139.27	4,005,405	2,259.8	
418	D0419	McPherson	Canton-Galva	0.62	0.00	0.14	0.00	0.00	0.76	21,858	367.8	
418	D0423	McPherson	Moundridge	0.00	0.00	0.00	0.00	0.00	0.00	0	434.5	
418	D0448	McPherson	Inman	0.00	0.00	0.00	0.00	0.00	0.00	0	445.3	
418	TOTAL			80.88	0.15	56.89	1.66	0.45	140.03	4,027,263	4,523.8	890 TRUE
428	D0354	Barton	Clafin	0.00	0.00	0.00	0.00	0.00	0.00	0	222.1	
428	D0355	Barton	Ellinwood	0.00	0.00	0.00	0.00	0.00	0.00	0	425.7	
428	D0403	Rush	Otis-Bison	0.00	0.00	0.00	0.00	0.00	0.00	0	171.3	
428	D0428	Barton	Great Bend	65.50	0.00	45.67	1.82	1.95	114.94	3,305,674	2,972.8	
428	D0431	Barton	Hoisington	0.00	0.00	0.00	0.00	0.00	0.00	0	607.5	
428	TOTAL			65.50	0.00	45.67	1.82	1.95	114.94	3,305,674	4,399.4	751 TRUE

Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					2008-09	2008-09 Regular FTE	Average Cost All Students	>= \$608 and <= \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4	Total FTE			
442	D0380	Marshall	Vermillion	0.00	0.00	0.36	0.00	0.00	0.36	10,354	525.0	
442	D0442	Nemaha	Nemaha Valley	23.27	0.00	14.59	0.06	0.00	37.92	1,090,579	439.0	
442	D0451	Nemaha	B & B	0.00	0.00	0.00	0.00	0.00	0.00	0	192.5	
442	D0488	Marshall	Axtell	0.00	0.00	1.11	0.00	0.00	1.11	31,924	296.7	
442	TOTAL			23.27	0.00	16.06	0.06	0.00	39.39	1,132,857	1,453.2	780 TRUE
453	D0207	Leavenworth	Ft. Leavenworth	0.00	0.00	0.00	0.00	0.00	0.00	0	1,859.4	
453	D0449	Leavenworth	Easton	0.00	0.00	0.00	0.00	0.00	0.00	0	671.1	
453	D0453	Leavenworth	Leavenworth	190.70	9.67	98.41	0.53	0.20	299.51	8,613,908	3,857.2	
453	D0458	Leavenworth	Basehor-Linwood	0.00	0.01	0.00	0.00	0.00	0.01	288	2,139.1	
453	D0464	Leavenworth	Tonganoxie	0.00	0.00	0.00	0.00	0.00	0.00	0	1,772.4	
453	D0469	Leavenworth	Lansing	0.00	0.00	0.00	0.00	0.00	0.00	0	2,402.8	
453	TOTAL			190.70	9.68	98.41	0.53	0.20	299.52	8,614,196	12,702.0	678 TRUE
465	D0285	Chautauqua	Cedar Vale	0.00	0.00	0.00	0.00	0.00	0.00	0	139.5	
465	D0462	Cowley	Central	0.00	0.00	0.00	0.00	0.00	0.00	0	336.5	
465	D0463	Cowley	Udall	0.00	0.00	0.00	0.00	0.00	0.00	0	391.2	
465	D0465	Cowley	Winfield	97.56	0.00	69.46	1.78	1.34	170.14	4,893,226	2,430.7	
465	D0470	Cowley	Arkansas City	0.00	0.00	0.00	0.00	0.00	0.00	0	2,709.3	
465	D0471	Cowley	Dexter	0.00	0.00	0.00	0.00	0.00	0.00	0	173.0	
465	TOTAL			97.56	0.00	69.46	1.78	1.34	170.14	4,893,226	6,180.2	792 TRUE
489	D0388	Ellis	Ellis	0.00	0.00	0.00	0.00	0.00	0.00	0	367.6	
489	D0395	Rush	LaCrosse	0.00	0.00	0.00	0.00	0.00	0.00	0	299.5	
489	D0432	Ellis	Victoria	0.00	0.00	0.00	0.00	0.00	0.00	0	257.5	
489	D0489	Ellis	Hays	87.20	0.00	43.98	1.89	0.05	133.12	3,828,531	2,758.2	
489	TOTAL			87.20	0.00	43.98	1.89	0.05	133.12	3,828,531	3,682.8	1,040 TRUE
490	D0205	Butler	Bluestem	0.00	0.00	0.00	0.00	0.00	0.00	0	582.9	
490	D0206	Butler	Remington-Whitewater	0.00	0.00	0.00	0.00	0.00	0.00	0	511.8	
490	D0375	Butler	Circle	0.00	0.00	0.00	0.00	0.00	0.00	0	1,593.8	
490	D0385	Butler	Andover	6.56	0.00	0.92	0.00	0.00	7.48	215,125	4,538.3	
490	D0394	Butler	Rose Hill	0.60	0.00	0.00	0.00	0.00	0.60	17,256	1,660.4	
490	D0396	Butler	Douglass	1.00	0.00	0.26	0.00	0.00	1.26	36,238	776.5	
490	D0402	Butler	Augusta	0.00	0.00	0.00	0.00	0.00	0.00	0	2,141.1	
490	D0490	Butler	El Dorado	174.33	9.53	147.02	3.57	3.14	337.59	9,709,088	1,992.9	
490	D0492	Butler	Flinthills	0.00	0.00	0.00	0.00	0.00	0.00	0	294.8	
490	TOTAL			182.49	9.53	148.20	3.57	3.14	346.93	9,977,707	14,092.5	708 TRUE
495	D0228	Hodgeman	Hanston	0.00	0.00	0.00	0.00	0.00	0.00	0	72.5	
495	D0347	Edwards	Kinsely-Offerle	0.00	0.00	0.00	0.00	0.00	0.00	0	302.6	
495	D0495	Pawnee	Ft. Larned	30.60	0.00	26.70	0.85	0.62	58.77	1,690,225	862.0	
495	D0496	Pawnee	Pawnee Heights	0.00	0.00	0.00	0.00	0.00	0.00	0	147.1	
495	D0502	Edwards	Lewis	0.00	0.00	0.00	0.00	0.00	0.00	0	101.6	
495	TOTAL			30.60	0.00	26.70	0.85	0.62	58.77	1,690,225	1,485.8	1,138 TRUE
500	D0203	Wyandotte	Piper	2.00	0.00	0.00	0.00	0.00	2.00	57,520	1,581.5	
500	D0204	Wyandotte	Bonner Springs	3.00	0.00	0.00	0.00	0.00	3.00	86,280	2,279.6	
500	D0500	Wyandotte	Kansas City	356.82	0.00	98.54	7.74	1.06	464.16	13,349,242	18,427.1	
500	TOTAL			361.82	0.00	98.54	7.74	1.06	469.16	13,493,042	22,288.2	605 FALSE

Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					2008-09		Average Cost All Students	>= \$608 and <= \$1,216	
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4	Total FTE	Teacher Entitl. \$28,760			2008-09 Regular FTE
602	D0103	Cheyenne	Cheylin	1.00	0.00	0.00	0.00	0.00	1.00	28,760	130.5		
602	D0105	Rawlins	Rawlins County	1.00	0.00	4.55	0.00	0.00	5.55	159,618	317.5		
602	D0208	Trego	WaKeeney	3.49	0.00	8.30	0.00	0.00	11.79	339,080	443.0		
602	D0241	Wallace	Wallace	0.00	0.00	0.00	0.00	0.00	0.00	0	193.5		
602	D0242	Wallace	Weskan	0.00	0.00	0.00	0.00	0.00	0.00	0	98.0		
602	D0274	Logan	Oakley	2.75	0.00	1.20	0.00	0.00	3.95	113,602	411.7		
602	D0275	Logan	Triplains	1.00	0.00	1.60	0.00	0.00	2.60	74,776	86.5		
602	D0281	Graham	Graham County	0.00	0.00	6.08	0.00	0.00	6.08	174,861	365.6		
602	D0291	Gove	Grinnell	0.00	0.00	0.00	0.00	0.00	0.00	0	81.5		
602	D0292	Gove	Wheatland	0.00	0.00	0.00	0.00	0.00	0.00	0	112.5		
602	D0293	Gove	Quinter	4.66	0.00	5.53	0.00	0.00	10.19	293,064	261.0		
602	D0294	Decatur	Oberlin	0.00	0.00	0.00	0.00	0.00	0.00	0	366.2		
602	D0297	Cheyenne	St. Francis	2.00	0.00	2.40	0.00	0.00	4.40	126,544	297.5		
602	D0314	Thomas	Brewster	0.00	0.00	1.19	0.00	0.00	1.19	34,224	91.5		
602	D0315	Thomas	Colby	6.80	0.00	13.26	0.00	0.00	20.06	576,926	926.4		
602	D0316	Thomas	Golden Plains	0.70	0.00	1.41	0.00	0.02	2.13	61,259	189.4		
602	D0352	Sherman	Goodland	8.87	0.00	11.31	0.00	0.00	20.18	580,377	906.4		
602	D0412	Sheridan	Hoxie	0.50	0.00	4.65	0.00	0.00	5.15	148,114	292.9		
602	D0468	Lane	Healy	0.00	0.00	0.00	0.00	0.00	0.00	0	73.5		
602	D0602	Logan	NW KS Ed Services	74.58	0.00	42.19	2.71	1.61	121.09	3,482,548			
602	TOTAL			107.35	0.00	103.67	2.71	1.63	215.36	6,193,753	5,645	1,097	TRUE
603	D0101	Neosho	Erie	0.00	0.00	0.00	0.00	0.00	0.00	0	547.3		
603	D0256	Allen	Marmaton Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	321.0		
603	D0257	Allen	Iola	0.00	0.00	0.00	0.00	0.00	0.00	0	1,392.5		
603	D0258	Allen	Humboldt	0.00	0.00	0.00	0.00	0.00	0.00	0	493.0		
603	D0366	Woodson	Woodson	0.00	0.00	0.00	0.00	0.00	0.00	0	399.0		
603	D0387	Wilson	Altoona-Midway	0.00	0.00	0.00	0.00	0.00	0.00	0	179.5		
603	D0413	Neosho	Chanute	0.00	0.00	0.00	0.00	0.00	0.00	0	1,773.0		
603	D0479	Anderson	Crest	0.00	0.00	0.00	0.00	0.00	0.00	0	221.0		
603	D0603	Allen	ANW Spec Ed Coop	117.98	0.00	82.36	0.80	0.62	201.76	5,802,618			
603	TOTAL			117.98	0.00	82.36	0.80	0.62	201.76	5,802,618	5,326	1,089	TRUE
605	D0254	Barber	Barber Co.	0.00	0.00	0.00	0.00	0.00	0.00	0	500.5		
605	D0255	Barber	South Barber Co.	0.00	0.00	0.00	0.00	0.00	0.00	0	220.5		
605	D0300	Comanche	Commanche County	0.00	0.00	0.00	0.00	0.00	0.00	0	307.0		
605	D0331	Kingman	Kingman	0.00	0.00	0.00	0.00	0.00	0.00	0	1,033.3		
605	D0332	Kingman	Cunningham	0.00	0.00	0.00	0.00	0.00	0.00	0	176.5		
605	D0349	Stafford	Stafford	0.30	0.00	0.00	0.00	0.00	0.30	8,628	266.7		
605	D0350	Stafford	St. John-Hudson	0.00	0.00	0.00	0.00	0.00	0.00	0	362.7		
605	D0351	Stafford	Macksville	0.00	0.00	0.00	0.00	0.00	0.00	0	301.9		
605	D0361	Harper	Anthony-Harper	0.00	0.00	0.00	0.00	0.00	0.00	0	818.2		
605	D0382	Pratt	Pratt	1.47	0.00	0.47	0.00	0.00	1.94	55,794	1,089.4		
605	D0422	Kiowa	Greensburg	0.00	0.00	0.00	0.00	0.00	0.00	0	210.5		
605	D0424	Kiowa	Mullinville	0.00	0.00	0.00	0.00	0.00	0.00	0	226.6		
605	D0438	Pratt	Skyline	0.90	0.00	0.16	0.00	0.00	1.06	30,486	358.0		
605	D0474	Kiowa	Haviland	0.00	0.00	0.00	0.00	0.00	0.00	0	139.0		
605	D0511	Harper	Attica	0.00	0.00	0.00	0.00	0.00	0.00	0	138.5		
605	D0605	Pratt	South Central KS Special Ed	113.58	0.00	98.23	2.02	0.64	214.47	6,168,157			
605	TOTAL			116.25	0.00	98.86	2.02	0.64	217.77	6,263,065	6,149	1,019	TRUE

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Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					Total FTE	2008-09 Teacher Entitl. \$28,760	2008-09 Regular FTE	Average Cost All Students	>= \$608 and <= \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4					
607	D0436	Montgomery	Caney	0.00	0.00	0.00	0.00	0.00	0.00	0	807.0		
607	D0445	Montgomery	Coffeyville	0.73	0.00	0.00	0.00	0.00	0.73	20,995	1,800.2		
607	D0446	Montgomery	Independence	0.00	0.00	0.00	0.00	0.00	0.00	0	1,832.0		
607	D0447	Montgomery	Cherryvale	0.00	0.00	0.00	0.00	0.00	0.00	0	878.2		
607	D0461	Wilson	Neodesha	1.29	0.00	0.00	0.00	0.00	1.29	37,100	716.4		
607	D0484	Wilson	Fredonia	0.00	0.00	0.00	0.00	0.00	0.00	0	744.1		
607	D0503	Labette	Parsons	1.42	0.00	0.00	0.00	0.00	1.42	40,839	1,343.4		
607	D0607	Montgomery	Tri County Special Ed Coop	116.45	0.00	82.56	1.17	0.92	201.10	5,783,636			
607	TOTAL			119.89	0.00	82.56	1.17	0.92	204.54	5,882,570	8,121	724 TRUE	
608	D0338	Jefferson	Valley Halls	0.00	0.00	0.00	0.00	0.00	0.00	0	409.3		
608	D0339	Jefferson	Jefferson County	0.00	0.00	0.00	0.00	0.00	0.00	0	488.0		
608	D0340	Jefferson	Jefferson West	0.00	0.00	0.00	0.00	0.00	0.00	0	916.0		
608	D0341	Jefferson	Oskaloosa	0.00	0.00	0.00	0.00	0.00	0.00	0	523.6		
608	D0342	Jefferson	McLouth	0.00	0.00	0.00	0.00	0.00	0.00	0	516.7		
608	D0343	Jefferson	Perry	0.00	0.00	0.00	0.00	0.00	0.00	0	929.2		
608	D0377	Atchison	Atchison County	0.00	0.00	0.00	0.00	0.00	0.00	0	683.6		
608	D0608	Douglas	NE KS Education Services	101.04	0.00	55.85	5.33	0.57	162.79	4,681,840			
608	TOTAL			101.04	0.00	55.85	5.33	0.57	162.79	4,681,840	4,466	1,048 TRUE	
610	D0309	Reno	Nickerson	0.00	0.00	0.00	0.00	0.00	0.00	0	1,139.4		
610	D0310	Reno	Fairfield	0.00	0.00	0.00	0.00	0.00	0.00	0	303.7		
610	D0311	Reno	Pretty Prairie	0.00	0.00	0.00	0.00	0.00	0.00	0	269.4		
610	D0312	Reno	Haven	0.00	0.00	0.00	0.00	0.00	0.00	0	992.5		
610	D0313	Reno	Buhler	0.00	0.00	0.00	0.00	0.00	0.00	0	2,145.5		
610	D0610	Reno	Reno Co Education Coop	99.81	0.22	55.54	1.46	0.36	157.39	4,526,536			
610	TOTAL			99.81	0.22	55.54	1.46	0.36	157.39	4,526,536	4,851	933 TRUE	
611	D0200	Greeley	Greeley County	0.00	0.00	0.00	0.00	0.00	0.00	0	211.0		
611	D0209	Stevens	Moscow	0.00	0.00	0.00	0.00	0.00	0.00	0	208.7		
611	D0210	Stevens	Hugoton	0.00	0.00	0.00	0.00	0.00	0.00	0	947.7		
611	D0214	Grant	Ulysses	0.00	0.00	0.00	0.00	0.00	0.00	0	1,591.0		
611	D0215	Kearny	Lakin	0.00	0.00	0.00	0.00	0.00	0.00	0	637.0		
611	D0216	Kearny	Deerfield	0.00	0.00	0.00	0.00	0.00	0.00	0	278.0		
611	D0217	Morton	Rolla	0.00	0.00	0.00	0.00	0.00	0.00	0	200.0		
611	D0218	Morton	Elkhart	0.00	0.00	0.00	0.00	0.00	0.00	0	676.3		
611	D0363	Finney	Holcomb	0.00	0.00	0.00	0.00	0.00	0.00	0	865.0		
611	D0371	Gray	Montezuma	0.00	0.00	0.00	0.00	0.00	0.00	0	214.9		
611	D0374	Haskell	Sublette	0.00	0.00	0.00	0.00	0.00	0.00	0	461.4		
611	D0452	Stanton	Stanton County	0.00	0.00	0.00	0.00	0.00	0.00	0	423.2		
611	D0466	Scott	Scott County	0.00	0.00	0.00	0.00	0.00	0.00	0	855.9		
611	D0467	Wichita	Leoti	0.00	0.00	0.00	0.00	0.00	0.00	0	426.1		
611	D0476	Gray	Copeland	0.00	0.00	0.00	0.00	0.00	0.00	0	112.5		
611	D0494	Hamilton	Syracuse	0.00	0.00	0.00	0.00	0.00	0.00	0	469.5		
611	D0507	Haskell	Satanta	0.00	0.00	0.00	0.00	0.00	0.00	0	343.0		
611	D0611	Grant	High Plains Ed Coop	109.23	0.00	83.82	2.92	0.70	196.67	5,656,229			
611	TOTAL			109.23	0.00	83.82	2.92	0.70	196.67	5,656,229	8,921	634 TRUE	

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Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					Total FTE	2008-09	Average Cost All Students	>= \$608 and <= \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4		Teacher Entitl. \$28,760		
613	D0102	Gray	Cimarron-Ensign	0.36	0.00	0.00	0.00	0.00	0.36	10,354	650.0	
613	D0106	Ness	Western Plains	0.00	0.00	0.00	0.00	0.00	0.00	0	160.2	
613	D0219	Clark	Minneola	0.00	0.00	0.00	0.00	0.00	0.00	0	271.0	
613	D0220	Clark	Ashland	0.50	0.00	0.00	0.00	0.00	0.50	14,380	217.2	
613	D0225	Meade	Fowler	0.00	0.00	0.00	0.00	0.00	0.00	0	162.0	
613	D0226	Meade	Meade	0.00	0.00	0.00	0.00	0.00	0.00	0	458.9	
613	D0227	Hodgeman	Jetmore	0.00	0.00	0.00	0.00	0.00	0.00	0	251.5	
613	D0303	Ness	Ness City	0.00	0.00	0.00	0.00	0.00	0.00	0	274.5	
613	D0381	Ford	Spearville	0.00	0.00	0.00	0.00	0.00	0.00	0	352.0	
613	D0443	Ford	Dodge City	3.17	0.00	1.46	0.00	0.00	4.63	133,159	5,550.7	
613	D0459	Ford	Bucklin	0.10	0.00	0.00	0.00	0.00	0.10	2,876	232.9	
613	D0477	Gray	Ingalls	0.20	0.00	0.00	0.00	0.00	0.20	5,752	228.5	
613	D0482	Lane	Dighton	0.00	0.00	0.00	0.00	0.00	0.00	0	253.0	
613	D0483	Seward	Kismet-Plains	1.00	0.00	0.00	0.00	0.00	1.00	28,760	714.5	
613	D0613	Ford	SW Area Coop	138.37	0.11	128.79	10.26	3.38	280.91	8,078,972		
613	TOTAL			143.70	0.11	130.25	10.26	3.38	287.70	8,274,253	9,777	846 TRUE
614	D0289	Franklin	Wellsville	0.00	0.00	0.00	0.00	0.00	0.00	0	836.0	
614	D0348	Douglas	Baldwin City	3.72	0.00	0.00	0.00	0.00	3.72	106,987	1,359.4	
614	D0491	Douglas	Eudora	0.00	0.00	0.00	0.00	0.00	0.00	0	1,396.3	
614	D0614	Douglas	East Central KS Coop	64.26	0.00	33.71	0.71	0.16	98.84	2,842,638		
614	TOTAL			67.98	0.00	33.71	0.71	0.16	102.56	2,949,625	3,592	821 TRUE
615	D0415	Brown	Hiawatha	0.00	0.00	0.00	0.00	0.00	0.00	0	841.8	
615	D0430	Brown	Brown County	0.00	0.00	0.00	0.00	0.00	0.00	0	635.5	
615	D0615	Brown	Brown Co Special Ed Coop	30.15	0.00	28.13	0.48	0.56	59.32	1,706,043		
615	TOTAL			30.15	0.00	28.13	0.48	0.56	59.32	1,706,043	1,477	1,155 TRUE
616	D0111	Doniphan	Doniphan West Schools	0.00	0.00	0.00	0.00	0.00	0.00	0	377.4	
616	D0406	Doniphan	Wathena	0.00	0.00	0.00	0.00	0.00	0.00	0	401.0	
616	D0429	Doniphan	Troy	0.00	0.00	0.00	0.00	0.00	0.00	0	337.5	
616	D0486	Doniphan	Elwood	0.00	0.00	0.00	0.00	0.00	0.00	0	309.9	
616	D0616	Doniphan	Doniphan Co Education Coop	25.53	0.00	23.24	0.55	0.32	49.64	1,427,646		
616	TOTAL			25.53	0.00	23.24	0.55	0.32	49.64	1,427,646	1,426	1,001 TRUE
617	D0397	Marion	Centre	0.00	0.00	0.00	0.00	0.00	0.00	0	229.2	
617	D0398	Marion	Peabody-Burns	0.00	0.00	0.00	0.00	0.00	0.00	0	335.0	
617	D0408	Marion	Marion	0.00	0.00	0.00	0.00	0.00	0.00	0	597.8	
617	D0410	Marion	Durham-Hills	0.00	0.00	0.00	0.00	0.00	0.00	0	590.8	
617	D0411	Marion	Goessel	0.00	0.00	0.00	0.00	0.00	0.00	0	245.3	
617	D0617	Marion	Marion Co Special Ed Coop	49.47	1.49	32.28	0.50	0.12	83.86	2,411,814		
617	TOTAL			49.47	1.49	32.28	0.50	0.12	83.86	2,411,814	1,998	1,207 TRUE
618	D0262	Sedgwick	Valley Center	3.00	0.00	0.00	0.00	0.00	3.00	86,280	2,523.3	
618	D0264	Sedgwick	Clearwater	0.20	0.00	0.00	0.00	0.00	0.20	5,752	1,280.7	
618	D0265	Sedgwick	Goddard	0.00	0.00	0.00	0.00	0.00	0.00	0	4,809.8	
618	D0266	Sedgwick	Maize	2.71	0.00	0.40	0.00	0.00	3.11	89,444	6,327.9	
618	D0267	Sedgwick	Renwick	0.00	0.00	0.00	0.00	0.00	0.00	0	1,927.8	
618	D0268	Sedgwick	Cheney	0.00	0.00	0.00	0.00	0.00	0.00	0	777.3	
618	D0356	Sumner	Conway Springs	0.00	0.00	0.00	0.00	0.00	0.00	0	528.4	
618	D0369	Harvey	Burton	0.00	0.00	0.00	0.00	0.00	0.00	0	244.7	
618	D0439	Harvey	Sedgwick	0.00	0.00	0.00	0.00	0.00	0.00	0	532.0	
618	D0618	Sedgwick	Sedgwick Co Area Ed Service C	287.94	0.23	191.78	2.30	1.95	484.20	13,925,592		
618	TOTAL			293.85	0.23	192.18	2.30	1.95	490.51	14,107,068	18,952	744 TRUE



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Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE					2008-09		Average Cost All Students	≥ \$608 and ≤ \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4	Total FTE	Teacher Entitl. \$28,760		
619	D0357	Sumner	Belle Plaine	0.44	0.00	0.00	0.00	0.00	0.44	12,654	691.3	
619	D0358	Sumner	Oxford	0.00	0.00	0.00	0.00	0.00	0.00	0	340.6	
619	D0359	Sumner	Argonia	0.00	0.00	0.00	0.00	0.00	0.00	0	186.5	
619	D0360	Sumner	Caldwell	0.00	0.00	0.00	0.00	0.00	0.00	0	221.0	
619	D0509	Sumner	South Haven	0.27	0.00	0.11	0.00	0.00	0.38	10,929	225.5	
619	D0619	Sumner	Sumner Co Special Ed Coop	36.67	0.00	34.56	1.17	0.66	73.06	2,101,206		
619	TOTAL			37.38	0.00	34.67	1.17	0.66	73.88	2,124,789	1,665	1,276 FALSE
620	D0287	Franklin	West Franklin	1.10	0.00	0.63	0.00	0.00	1.73	49,755	699.0	
620	D0420	Osage	Osage City	0.00	0.00	0.00	0.00	0.00	0.00	0	644.1	
620	D0421	Osage	Lyndon	0.00	0.00	0.00	0.00	0.00	0.00	0	432.0	
620	D0434	Osage	Santa Fe	0.19	0.00	0.16	0.00	0.00	0.35	10,066	1,115.2	
620	D0454	Osage	Burlingame	0.00	0.00	0.00	0.00	0.00	0.00	0	329.3	
620	D0456	Osage	Marais Des Cygnes	0.00	0.00	0.00	0.00	0.00	0.00	0	267.0	
620	D0620	Osage	Three Lakes Educational Coop	72.12	0.00	58.06	0.88	0.55	131.61	3,785,104		
620	TOTAL			73.41	0.00	58.85	0.88	0.55	133.69	3,844,925	3,487	1,103 TRUE
636	D0110	Phillips	Thunder Ridge Schools	0.00	0.00	0.00	0.00	0.00	0.00	0	235.0	
636	D0211	Norton	Norton	0.00	0.00	0.00	0.00	0.00	0.00	0	684.0	
636	D0212	Norton	Northern Valley	0.00	0.00	0.00	0.00	0.00	0.00	0	206.5	
636	D0213	Norton	West Solomon	0.00	0.00	0.00	0.00	0.00	0.00	0	37.7	
636	D0237	Smith	Smith Center	0.00	0.00	0.00	0.00	0.00	0.00	0	446.0	
636	D0269	Rooks	Palco	0.75	0.00	0.30	0.00	0.00	1.05	30,198	164.0	
636	D0270	Rooks	Plainville	0.00	0.00	0.00	0.00	0.00	0.00	0	381.9	
636	D0271	Rooks	Stockton	0.00	0.00	0.00	0.00	0.00	0.00	0	297.1	
636	D0325	Phillips	Phillipsburg	0.00	0.00	0.00	0.00	0.00	0.00	0	655.0	
636	D0326	Phillips	Logan	0.00	0.00	0.00	0.00	0.00	0.00	0	167.5	
636	D0392	Osborne	Osborne	0.00	0.00	0.00	0.00	0.00	0.00	0	335.3	
636	D0399	Russell	Paradise	0.00	0.00	0.00	0.00	0.00	0.00	0	125.6	
636	D0636	Phillips	North Central KS Spec Educ	81.02	0.00	66.52	1.18	0.56	149.28	4,293,293		
636	TOTAL			81.77	0.00	66.82	1.18	0.56	150.33	4,323,491	3,736	1,157 TRUE
637	D0235	Bourbon	Uniontown	0.00	0.00	0.00	0.00	0.00	0.00	0	433.4	
637	D0246	Crawford	Northeast	0.00	0.00	0.00	0.00	0.00	0.00	0	527.5	
637	D0247	Crawford	Cherokee	1.00	0.00	0.38	0.00	0.00	1.38	39,689	706.5	
637	D0248	Crawford	Girard	0.00	0.00	0.00	0.00	0.00	0.00	0	996.5	
637	D0249	Crawford	Frontenac	0.00	0.00	0.00	0.00	0.00	0.00	0	827.5	
637	D0250	Crawford	Pittsburg	0.00	0.00	0.00	0.00	0.00	0.00	0	2,638.1	
637	D0404	Cherokee	Riverton	0.00	0.00	0.00	0.00	0.00	0.00	0	827.5	
637	D0493	Cherokee	Columbus	0.00	0.00	0.40	0.00	0.00	0.40	11,504	1,152.6	
637	D0499	Cherokee	Galena	0.00	0.00	0.00	0.00	0.00	0.00	0	728.0	
637	D0504	Labette	Oswego	0.00	0.00	0.00	0.00	0.00	0.00	0	473.6	
637	D0505	Labette	Chetopa - St. Paul	0.00	0.00	2.42	0.00	0.00	2.42	69,599	502.4	
637	D0506	Labette	Labette County	0.00	0.00	0.00	0.00	0.00	0.00	0	1,580.6	
637	D0508	Cherokee	Baxter Springs	0.00	0.00	0.00	0.00	0.00	0.00	0	926.5	
637	D0637	Crawford	SE KS Special Education	160.77	0.00	149.36	0.97	1.01	312.11	8,976,284		
637	TOTAL			161.77	0.00	152.56	0.97	1.01	316.31	9,097,076	12,321	738 TRUE

Contracting Coop/Service Ctr	USD#	County Name	USD Name	2008-09 Final Categorical FTE				2008-09		Teacher Entitl. \$28,760	2008-09 Regular FTE	Average Cost All Students	>= \$608 and <= \$1,216
				Reg Teacher	Non-Public Equiv	Reg Aides @ .4	Summer Teacher	Summer Aides @ .4	Total FTE				
D0202	Wyandotte	Turner		63.66	0.00	30.58	0.90	0.26	95.40	2,743,704	3,853.7	712	TRUE
D0229	Johnson	Blue Valley		341.30	19.11	162.57	4.70	4.39	532.07	15,302,333	19,939.4	767	TRUE
D0230	Johnson	Spring Hill		27.75	0.61	19.96	0.45	0.23	49.00	1,409,240	2,224.7	633	TRUE
D0231	Johnson	Gardner-Edgerton		68.72	3.07	47.22	1.00	0.88	120.89	3,476,796	4,332.4	803	TRUE
D0232	Johnson	DeSoto		91.29	5.60	37.82	1.12	0.64	136.47	3,924,877	6,070.0	647	TRUE
D0233	Johnson	Olathe		407.08	27.23	271.49	7.90	7.66	721.36	20,746,314	25,190.1	824	TRUE
D0234	Bourbon	Ft. Scott		18.84	0.00	16.77	0.45	0.26	36.32	1,044,563	1,947.5	536	FALSE
D0259	Sedgwick	Wichita		786.88	21.30	301.37	7.36	5.78	1,122.69	32,288,564	45,579.7	708	TRUE
D0260	Sedgwick	Derby		101.47	0.00	63.25	0.35	0.21	165.28	4,753,453	6,262.3	759	TRUE
D0261	Sedgwick	Haysville		75.28	0.19	48.04	1.52	1.70	126.73	3,644,755	4,647.8	784	TRUE
D0263	Sedgwick	Mulvane		24.84	0.00	16.45	0.08	0.14	41.51	1,193,828	1,817.0	657	TRUE
D0290	Franklin	Ottawa		32.90	0.00	27.88	0.40	0.29	61.47	1,767,877	2,411.9	733	TRUE
D0308	Reno	Hutchinson		69.26	0.00	43.38	0.45	0.20	113.29	3,258,220	4,542.4	717	TRUE
D0321	Pottawatomie	Kaw Valley		19.84	0.00	21.50	0.67	0.34	42.35	1,217,986	1,122.0	1,086	TRUE
D0330	Wabaunsee	Wabaunsee East		10.16	0.00	8.86	0.00	0.00	19.02	547,015	475.0	1,152	TRUE
D0345	Shawnee	Seaman		63.28	0.00	30.91	0.80	0.68	95.67	2,751,469	3,467.7	793	TRUE
D0353	Sumner	Wellington		24.76	0.00	34.38	0.14	0.02	59.30	1,705,468	1,642.9	1,038	TRUE
D0372	Shawnee	Silver Lake		10.35	0.00	8.36	0.30	0.07	19.08	548,741	716.4	766	TRUE
D0383	Riley	Manhattan		107.66	0.00	78.91	2.09	1.96	190.62	5,482,231	5,840.7	939	TRUE
D0389	Greenwood	Eureka		8.52	0.00	8.98	0.28	0.44	18.22	524,007	598.5	876	TRUE
D0407	Russell	Russell		17.50	0.00	10.65	0.01	0.00	28.16	809,882	923.2	877	TRUE
D0409	Atchison	Atchison		31.00	3.34	20.37	0.37	0.23	55.31	1,590,716	1,580.0	1,007	TRUE
D0437	Shawnee	Auburn Washburn		86.03	0.07	64.98	1.06	1.15	153.29	4,408,620	5,356.4	823	TRUE
D0450	Shawnee	Shawnee Heights		47.84	0.00	33.29	0.92	0.57	82.62	2,376,151	3,362.4	707	TRUE
D0457	Finney	Garden City		105.24	0.00	59.12	2.44	0.96	167.76	4,824,778	6,751.5	715	TRUE
D0475	Geary	Junction City		113.82	0.00	79.12	2.41	1.36	196.71	5,657,380	7,242.9	781	TRUE
D0480	Seward	Liberal		38.24	4.24	21.76	0.98	0.58	65.80	1,892,408	4,257.7	444	FALSE
D0497	Douglas	Lawrence		199.74	0.00	110.99	2.57	3.32	316.62	9,105,991	10,418.4	874	TRUE
D0501	Shawnee	Topeka		307.91	0.20	135.93	6.48	2.26	452.78	13,021,953	12,903.4	1,009	TRUE
D0512	Johnson	Shawnee Mission		389.65	25.06	202.16	5.33	3.41	625.61	17,992,544	26,579.0	677	TRUE

## EFFECTS OF COMPUTER PRINTOUT SF0114

#282-Elk County	\$ 129	\$ (116,642)
#500-Wyandotte County	3	66,865
#619-Sumner County	60	(99,900)
#234-Fort Scott	72	140,220
#480-Liberal	164	698,263

h:SF0114 Effects—3-4-10

House Education Committee  
Date 3-4-10  
Attachment # 2

Handout  
Scott Frank  
Reg Post Audit

## Overview of Special Education Funding

***The Legislature Provided \$436 Million for Special Education Services in 2008-09***

The federal Individuals with Disabilities Education Act (IDEA), passed in 1975, requires states to provide special education services to all children with disabilities who are between the ages of 3 and 21. In addition, under Kansas law, the Special Education for Exceptional Children Act augments the federal law by requiring Kansas school districts to provide special education services to gifted children as well.

School districts are responsible for ensuring that their students receive appropriate education services, but they have several options for providing those services:

- Contract with an outside facility to meet the student's needs.
- Provide the services themselves using their own teachers.
- Join other districts to form a special education cooperative (run by a member district) or interlocal (run by a separate, independent entity). For simplicity's sake, in this report we'll use the term "cooperative" to refer to both cooperatives and interlocals.

**Kansas law requires the State to pay 92% of the "excess costs" of special education, and most of that aid goes to districts and cooperatives in the form of teacher aid.** The "excess" costs of special education are the total costs incurred for serving special education students less other funding sources that already are available to pay for special education services, including a share of the district's regular education funding, federal special education funding, and Medicaid.

Districts and cooperatives pay for special education services with a mix of federal, State, and local funds. The State funding they receive for special education is known as "categorical aid." For the 2008-09 school year, the Legislature appropriated \$436 million in special education categorical aid to the State's 69 districts and cooperatives that provide special education services.

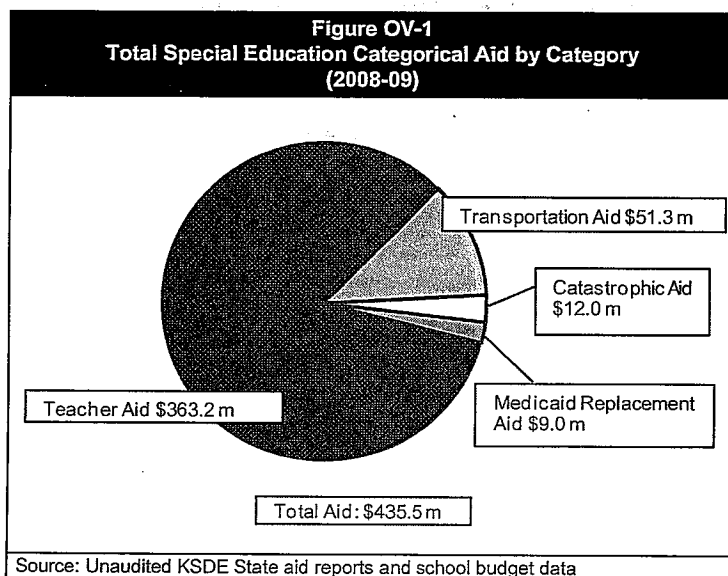
Because of the current fiscal crisis, the Legislature will fund only about 73% or \$367 million of special education excess costs for the 2009-10 school year. Slightly more than one-half of the difference between what the Legislature has appropriated and the 92% requirement will be made up with almost \$56 million in federal American Recovery and Reinvestment Act (ARRA) funding for special education, although Department officials have told us that money will not be distributed as categorical aid through the State's special education formula.

Although the amount of categorical aid the State provides is computed on the basis of excess costs, it isn't distributed on that basis. Rather, by law the money is distributed to the districts and cooperatives as follows:

- Transportation Aid—A portion of categorical aid is set aside to cover 80% of the cost of transporting special education students and reimbursing special education teachers for the miles they drive.
- Catastrophic Aid—A portion of categorical aid is set aside to help pay for special education students who cost more than \$25,000 to serve. This aid, which covers 75% of the cost over \$25,000, was designed to keep districts and cooperatives from being financially devastated if they had to serve students with extremely expensive special needs. (Catastrophic aid is described in more detail in Question 1.)

Under the catastrophic aid formula, however, other types of special education aid (transportation aid, for example) aren't deducted when calculating the catastrophic costs of a special education student. This means a district or cooperative generally is paid twice for some transportation costs and teacher costs—a practice commonly referred to as “double-dipping.” Double-dipping isn't prohibited under the current catastrophic aid formula.

- Medicaid Replacement Aid—A portion of categorical aid is set aside to address funding disparities created by changes to school-based Medicaid in 2008. 2009-10 will be the last year for this type of aid. (More information about the changes to Medicaid and their impact on districts and cooperatives can be found in Question 2 of our December 2007 report, *K-12 Education: Reviewing Issues Related to Special Education Funding (07PA30)*.)
- Teacher Aid—The remaining categorical aid is distributed to districts and cooperatives based on the number of special education teachers and paraprofessionals they employ. Most categorical aid is distributed as teacher aid. As **Figure OV-1** shows, \$363 million of the \$436 million in categorical aid distributed in 2008-09 (about 83%) was distributed based on the number of special education teacher and paraprofessionals.



For the 2008-09 school year, districts received \$28,760 per full-time-equivalent special education teacher in teacher aid. That aid covered about 54% of the average classroom education teacher's contracted salary and benefits.

For the 2009-10 school year, the Department of Education has informed districts that special education teacher aid will drop to about \$23,000 per teacher. As mentioned earlier, much of this difference will be covered using almost \$56 million in federal American Recovery and Reinvestment Act (ARRA) moneys, but those dollars will be distributed to districts under a federal formula, not the State's categorical aid formula. In this audit, we didn't try to assess whether this situation would result in some districts getting significantly more or less funding than they otherwise would have.

## K-12 Education: Reviewing Issues Related to Special Education Funding Summary of Findings

### Question 1: What Percent of the Excess Costs of Special Education Are Districts and Cooperatives Reimbursed for, and Why Do those Percentages Vary?

1. In 2005-06, State categorical aid for special education covered between 45% and 207% of the excess costs of special education for 69 districts and cooperatives. [page 7]
  - These results are consistent with findings from our 1998 audit.
  - That audit found that the percent of excess costs covered varied from 69% to 208%.
2. Districts and cooperatives that spent more per special education student had less of their excess costs covered by categorical aid. [page 9]
  - Districts and cooperatives with a low percentage of their excess costs covered:
    - were large districts, or cooperatives made up of larger districts.
    - spent more per special education student on direct costs, such as instruction, student support, and transportation.
    - had more certified teachers per 10 students, and paid higher average teacher salaries.
3. Capping the amount of funding a provider could receive would allow money to be redistributed, but wouldn't eliminate the variation. [page 14]

### Question 2: How Will Districts and Cooperatives Be Affected by Changes to School-Based Medicaid Funding?

1. Changes to Medicaid will cost districts and cooperatives almost \$2 million dollars in special education funding, starting in the 2007-08 school year. [page 16]
  - Changes to school-based Medicaid are the result of two recent federal audits. Those changes include:
    - changing from a bundled rate to a fee-for-service rate
    - requiring a doctor's authorization for services
    - requiring a parent's authorization to bill Medicaid
  - The Consensus Revenue Estimating Group estimates the changes will reduce Medicaid funding from \$35 million a year to \$11.5 million a year (a 67% decrease).
  - Under the current school finance formula, the Legislature will replace 92% of this lost funding (almost \$22 million) with special education categorical aid.
2. Because of how the lost Medicaid dollars will be replaced with State aid, some districts and cooperatives actually will gain funding. [page 17]
  - The new categorical aid will be distributed based on the number of special education teachers employed by the district or cooperative, not the amount of Medicaid funding lost.
  - As a result, some districts and cooperatives will gain funding, while others will lose funding:
    - 31 districts and cooperatives will gain an estimated \$3.9 million in funding. (Tend to be suburban with little poverty)
    - 38 districts and cooperatives will lose an estimated \$5.8 million in funding. (Tend to be districts with high poverty.)

**Appendix B** lists each of the 39 special education cooperatives and the 270 school districts that belong to them, as well as the 30 districts that provide special education independently.

- **We had to remove certain internal transfers and payments made between districts or cooperatives in order to avoid double-counting them.** For example, districts that serve as the head of a cooperative typically transfer many of the special education revenues between two internal funds—the normal special education fund that all districts use, and a separate cooperative fund they use to pay for the expenses of the cooperative. In order to not count that money twice, we backed out those transfers.
- **We had to allocate the special education expenditures from the Southeast Kansas Education Service Center (Greenbush) to the districts and cooperatives it served.** Although special education students aren't directly assigned to Greenbush, the service center does contract with a number of districts and cooperatives to provide specific special education services for their students. In 2005-06, Greenbush spent about \$5.5 million on services for public school students and received a little over \$802,000 in State special education categorical aid. In order to match these revenues and expenditures with the students Greenbush served,

we allocated those amounts back to the districts and cooperatives that were responsible for serving those students.

**Figure 1-1**  
**Percent of Special Education "Excess Costs"**  
**Covered By Categorical Aid**  
**2005-06 School Year**

District or Cooperative		% of Excess Costs Covered
<b>TOP 10</b>		
372 - Silver Lake	District	207%
616 - Doniphan Co Ed Co-op	Co-op	204%
407 - Russell County	District	201%
353 - Wellington	District	194%
442 - Nemaha Valley	Co-op	181%
282 - West Elk	Co-op	175%
465 - Winfield	Co-op	156%
495 - Fort Larned	Co-op	146%
308 - Hutchinson	District	145%
615 - Brown County Special Ed Co-op	Co-op	142%
<b>BOTTOM 10</b>		
368 - Paola	Co-op	76%
614 - East Central Ks Co-op	Co-op	73%
259 - Wichita	District	72%
457 - Garden City	District	72%
233 - Olathe	District	70%
232 - DeSoto	District	69%
230 - Spring Hill	District	68%
229 - Blue Valley	District	66%
512 - Shawnee Mission	District	65%
263 - Mulvane	District	45%

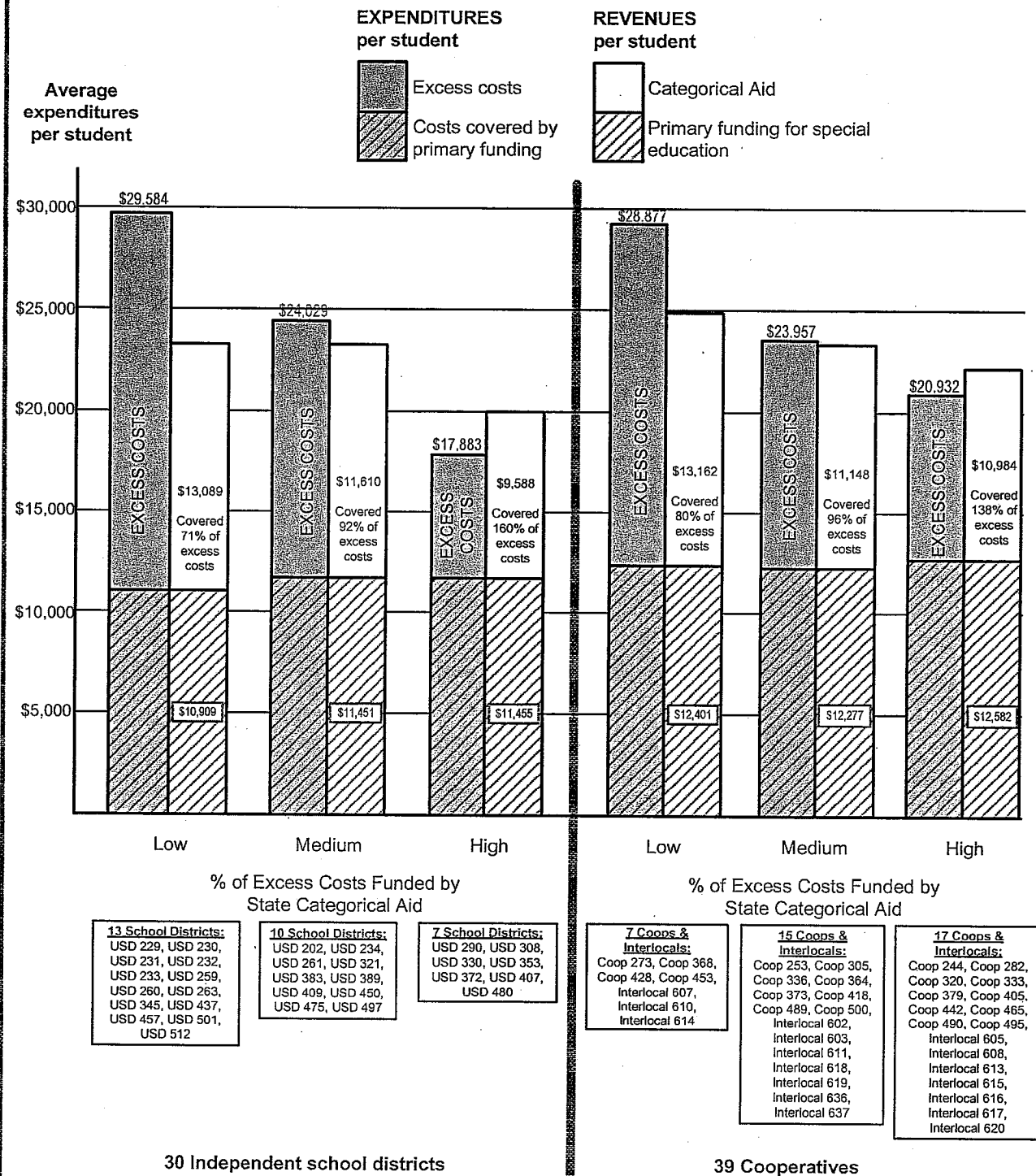
Source: LPA analysis of 2005-06 special education revenues and expenditures for 69 districts and cooperatives

In 2005-06, the percent of a district's or cooperative's excess costs that were covered by special education categorical aid ranged from 45% to 207%. *Figure 1-1* shows the top 10 and bottom 10 districts or cooperatives in terms of the percent of excess costs that were covered by categorical aid. As the figure shows, the Mulvane school district had the lowest percent of its costs covered (45%) while the Silver Lake school district had the highest (207%). Because Department of Education officials were surprised by the results for Mulvane and Silver Lake, we contacted officials from both districts and confirmed that the data we used either matched their own internal records, or seemed reasonable to them.

Overall, the results are consistent with findings from our 1998 audit of special education funding. In that audit, using a similar methodology, we found that the percent of costs covered ranged from 69% to 238% for the 1996-97 school year. *Appendix C* compares the results for 23 districts or cooperatives that were examined in both audits.

4-2

**Figure 1-2**  
**Comparing the % of Excess Costs for Special Education Funded by State Categorical Aid (2005-06)**



Source: LPA analysis of 2005-06 special education revenues and expenditures for 69 districts and cooperatives

4-3



**Figure 1-4  
Comparative Information about School Districts and Cooperatives That Had Higher and Lower Percents of Their Excess Costs Funded with State Categorical Aid  
2005-06 School Year**

SCHOOL DISTRICTS that had a	LOWER % of their "excess costs" funded	HIGHER % of their "excess costs" funded
<b>Enrollment Levels</b>		
Avg FTE student enrollment	12,332	2,125
% of students in special education	5.1%	6.7%
<b>Amounts Spent per Special Education FTE Student</b>		
Avg direct costs (instruction & support)	\$25,699	\$15,990
Avg indirect costs (admin., ops & maintenance)	\$999	\$963
Avg transportation costs	\$2,775	\$928
Avg other costs	\$111	\$3
TOTAL	\$29,584	\$17,883
<b>Major Factors that Influence Costs</b>		
Avg # of certified FTE teachers per 10 FTE students	3.4	2.3
Avg # of FTE paraprofessionals per 10 FTE students	4.2	4.2
TOTAL	7.5	6.5
Average teacher salaries	\$48,922	\$42,646
COOPERATIVES that had a	LOWER % of their excess costs funded	HIGHER % of their excess costs funded
<b>Enrollment Levels</b>		
Avg FTE student enrollment	1,072	604
% of students in special education	5.0%	7.1%
<b>Amounts Spent per Special Education FTE Student</b>		
Avg direct costs (instruction & support)	\$25,193	\$18,430
Avg indirect costs (admin., ops & maintenance)	\$1,525	\$1,475
Avg transportation costs	\$2,092	\$968
Avg other costs	\$67	\$59
TOTAL	\$28,877	\$20,932
<b>Major Factors that Influence Costs</b>		
Avg # of certified teachers per 10 FTE students	3.3	2.6
Avg # of paraprofessionals per 10 FTE students	4.7	4.9
TOTAL	8.0	7.4
Average teacher salaries	\$44,608	\$41,372
Source: LPA analysis of 2005-06 special education revenues and expenditures for 69 districts and cooperatives.		

**Figure A-1**  
**Comparison of Special Education Expenditures and Revenues**  
**for 69 School Districts and Cooperatives**  
**PERCENT OF EXCESS COSTS FUNDED**  
**2005-06 School Year**

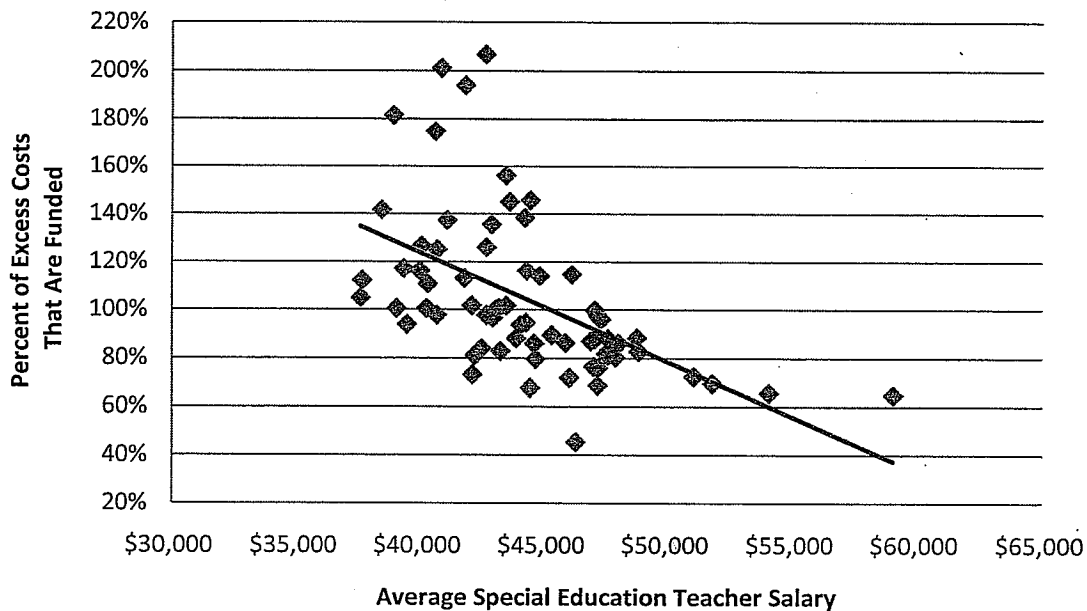
District or Cooperative	Excess Costs per FTE Student						Categorical Aid	Percent of Excess Costs Funded	Average Special Education Teacher Salary
	Total Special Education Expenditures per FTE Student	Primary Sources of Funding				Excess Costs			
		Regular Education Funding (a)	Federal Funding	Medicaid	Total Primary Funding (b)				
372 - Silver Lake	\$17,090	(\$7,547)	(\$3,115)	(\$919)	(\$11,581)	\$5,509	\$11,390	207%	\$42,622
616 - Doniphan County Education Co-op	\$16,755	(\$7,662)	(\$3,207)	(\$1,286)	(\$12,155)	\$4,600	\$9,389	204%	n/a (c)
407 - Russell	\$17,666	(\$6,996)	(\$3,505)	(\$2,530)	(\$13,031)	\$4,635	\$9,322	201%	\$40,827
353 - Wellington	\$13,613	(\$6,403)	(\$2,381)	(\$797)	(\$9,581)	\$4,032	\$7,822	194%	\$41,806
442 - Nemaha Valley Schools Co-op	\$20,015	(\$7,411)	(\$4,790)	(\$1,653)	(\$13,854)	\$6,161	\$11,179	181%	\$38,905
282 - West Elk Co-op	\$19,109	(\$7,491)	(\$3,424)	(\$2,292)	(\$13,207)	\$5,902	\$10,313	175%	\$40,578
465 - Winfield Co-op	\$16,437	(\$6,223)	(\$3,029)	(\$1,646)	(\$10,898)	\$5,539	\$8,644	156%	\$43,444
495 - Fort Larned Co-op	\$19,676	(\$8,561)	(\$3,070)	(\$1,491)	(\$13,122)	\$6,554	\$9,552	146%	\$44,435
308 - Hutchinson	\$17,854	(\$5,790)	(\$3,813)	(\$2,702)	(\$12,305)	\$5,549	\$8,049	145%	\$43,595
615 - Brown Cty KS Special Education Interlocal	\$18,764	(\$7,420)	(\$2,930)	(\$1,480)	(\$11,830)	\$6,934	\$9,823	142%	\$38,435
290 - Ottawa	\$15,216	(\$5,766)	(\$2,770)	(\$1,350)	(\$9,886)	\$5,330	\$7,377	138%	\$44,213
613 - Southwest Kansas Area Co-op	\$22,943	(\$6,910)	(\$5,953)	(\$1,249)	(\$14,112)	\$8,831	\$12,130	137%	\$41,076
333 - Learning Cooperative of North Central KS	\$20,593	(\$7,925)	(\$3,359)	(\$2,043)	(\$13,327)	\$7,266	\$9,855	136%	\$42,874
605 - South Central KS Special Education Co-op	\$19,733	(\$7,601)	(\$2,775)	(\$1,080)	(\$11,456)	\$8,277	\$10,480	127%	\$40,044
405 - Lyons Co-op	\$21,600	(\$7,797)	(\$3,366)	(\$1,401)	(\$12,564)	\$9,036	\$11,393	126%	\$42,667
379 - Clay Center Co-op	\$21,909	(\$7,354)	(\$3,917)	(\$1,691)	(\$12,962)	\$8,947	\$11,199	125%	\$40,673
330 - Wabaunsee East	\$22,538	(\$6,839)	(\$3,431)	(\$1,456)	(\$11,726)	\$10,812	\$12,676	117%	\$39,340
490 - El Dorado Co-op	\$21,540	(\$6,133)	(\$3,598)	(\$1,606)	(\$11,337)	\$10,203	\$11,872	116%	\$44,295
617 - Marion Cty Special Education Co-op	\$22,699	(\$7,650)	(\$3,084)	(\$1,383)	(\$12,117)	\$10,582	\$12,305	116%	\$39,981
480 - Liberal	\$21,207	(\$5,355)	(\$5,679)	(\$1,041)	(\$12,075)	\$9,132	\$10,479	115%	\$46,117
608 - Northeast Kansas Education Services	\$29,465	(\$7,269)	(\$8,817)	(\$201)	(\$16,287)	\$13,178	\$15,038	114%	\$44,822
244 - Burlington Co-op	\$22,149	(\$7,547)	(\$3,374)	(\$1,118)	(\$12,039)	\$10,110	\$11,442	113%	\$41,776
620 - Three Lakes Educational Co-op	\$19,343	(\$6,887)	(\$2,649)	(\$1,202)	(\$10,738)	\$8,605	\$9,659	112%	\$37,650
320 - Wamego Co-op	\$23,123	(\$6,707)	(\$3,893)	(\$1,285)	(\$11,885)	\$11,238	\$12,450	111%	\$40,295
475 - Junction City	\$19,652	(\$5,882)	(\$3,367)	(\$851)	(\$10,100)	\$9,552	\$10,023	105%	\$37,595
202 - Turner	\$20,296	(\$5,818)	(\$3,700)	(\$1,379)	(\$10,897)	\$9,399	\$9,563	102%	\$42,078
611 - High Plains Educational Co-op	\$22,864	(\$7,368)	(\$3,779)	(\$1,607)	(\$12,754)	\$10,110	\$10,285	102%	\$43,464
336 - Holton Co-op	\$23,209	(\$7,199)	(\$4,049)	(\$1,235)	(\$12,483)	\$10,726	\$10,808	101%	\$43,172
603 - ANW Special Education Co-op	\$24,537	(\$6,913)	(\$3,586)	(\$1,931)	(\$12,430)	\$12,107	\$12,186	101%	\$40,241
636 - North Central KS Co-op	\$24,140	(\$8,286)	(\$3,160)	(\$1,645)	(\$13,091)	\$11,049	\$11,105	101%	\$39,049
418 - McPherson Co-op	\$21,965	(\$6,509)	(\$3,388)	(\$949)	(\$10,846)	\$11,119	\$11,109	100%	\$43,022
253 - Emporia Co-op	\$26,179	(\$6,388)	(\$4,511)	(\$2,740)	(\$13,639)	\$12,540	\$12,513	100%	\$47,054
619 - Sumner Cty Ed. Services Interlocal	\$24,606	(\$8,047)	(\$3,114)	(\$1,609)	(\$12,770)	\$11,836	\$11,577	98%	\$40,661
202 - Northwest KS Ed. Service Center	\$27,180	(\$8,112)	(\$3,982)	(\$1,869)	(\$13,963)	\$13,217	\$12,925	98%	\$42,671
202 - Haysville	\$18,853	(\$5,816)	(\$3,161)	(\$980)	(\$9,957)	\$8,896	\$8,692	98%	\$47,164

District or Cooperative	Excess Costs per FTE Student						Categorical Aid	Percent of Excess Costs Funded	Average Special Education Teacher Salary
	Total Special Education Expenditures per FTE Student	Primary Sources of Funding				Excess Costs			
		Regular Education Funding (a)	Federal Funding	Medicaid	Total Primary Funding (b)				
305 - Salina Co-op	\$24,694	(\$6,401)	(\$4,301)	(\$1,893)	(\$12,595)	\$12,099	\$11,704	97%	\$42,929
637 - Southeast Kansas Interlocal	\$23,486	(\$6,809)	(\$3,552)	(\$1,932)	(\$12,293)	\$11,193	\$10,751	96%	\$47,299
383 - Manhattan	\$24,845	(\$5,823)	(\$3,904)	(\$849)	(\$10,576)	\$14,269	\$13,511	95%	\$44,265
321 - Kaw Valley	\$23,559	(\$7,002)	(\$3,227)	(\$768)	(\$10,997)	\$12,562	\$11,799	94%	\$39,468
389 - Eureka	\$28,475	(\$7,649)	(\$4,930)	(\$2,183)	(\$14,762)	\$13,713	\$12,853	94%	\$44,033
618 - Sedgwick Cty Area Ed. Services Interlocal	\$22,734	(\$6,016)	(\$3,632)	(\$809)	(\$10,457)	\$12,277	\$10,992	90%	\$45,306
489 - Hays Co-op	\$21,466	(\$6,500)	(\$2,965)	(\$1,242)	(\$10,707)	\$10,759	\$9,511	88%	\$48,751
364 - Marysville Co-op	\$23,820	(\$7,795)	(\$3,070)	(\$1,198)	(\$12,063)	\$11,757	\$10,366	88%	\$43,865
234 - Ft. Scott	\$25,060	(\$5,689)	(\$5,938)	(\$1,559)	(\$13,186)	\$11,874	\$10,457	88%	\$47,073
500 - Kansas City Co-op	\$25,806	(\$6,037)	(\$4,844)	(\$2,196)	(\$13,077)	\$12,729	\$11,205	88%	\$47,577
373 - Newton Co-op	\$22,660	(\$6,012)	(\$3,636)	(\$1,311)	(\$10,959)	\$11,701	\$10,181	87%	\$46,888
497 - Lawrence	\$31,932	(\$5,839)	(\$4,661)	(\$1,778)	(\$12,278)	\$19,654	\$16,952	86%	\$45,860
450 - Shawnee Heights	\$23,147	(\$5,740)	(\$4,010)	(\$1,329)	(\$11,079)	\$12,068	\$10,390	86%	\$48,001
409 - Atchison	\$24,471	(\$6,329)	(\$4,350)	\$0	(\$10,679)	\$13,792	\$11,860	86%	\$44,596
428 - Great Bend Co-op	\$25,376	(\$6,401)	(\$2,957)	(\$1,875)	(\$11,233)	\$14,143	\$11,881	84%	\$42,468
231 - Gardner-Edgerton	\$29,553	(\$5,921)	(\$3,781)	(\$1,037)	(\$10,739)	\$18,814	\$15,779	84%	\$47,823
607 - Tri County Special Education Co-op	\$26,724	(\$6,581)	(\$4,254)	(\$1,993)	(\$12,828)	\$13,896	\$11,514	83%	\$43,231
260 - Derby	\$22,515	(\$5,756)	(\$3,325)	(\$1,147)	(\$10,228)	\$12,287	\$10,154	83%	\$48,812
273 - Beloit Special Education Co-op	\$34,047	(\$8,318)	(\$5,835)	(\$1,910)	(\$16,063)	\$17,984	\$14,715	82%	\$47,505
453 - Leavenworth Cty Special Education Co-op	\$24,997	(\$5,886)	(\$3,449)	(\$1,016)	(\$10,351)	\$14,646	\$11,874	81%	\$47,571
610 - Reno County Education Co-op	\$32,817	(\$6,524)	(\$4,358)	(\$1,965)	(\$12,847)	\$19,970	\$16,186	81%	\$42,188
437 - Auburn Washburn	\$24,811	(\$5,798)	(\$3,391)	(\$648)	(\$9,837)	\$14,974	\$12,040	80%	\$47,883
345 - Seaman	\$26,672	(\$5,724)	(\$3,596)	(\$1,243)	(\$10,563)	\$16,109	\$12,822	80%	\$44,656
501 - Topeka	\$24,341	(\$6,019)	(\$3,403)	(\$1,466)	(\$10,888)	\$13,453	\$10,289	76%	\$46,998
368 - Paola Co-op	\$32,774	(\$6,428)	(\$4,625)	(\$1,710)	(\$12,763)	\$20,011	\$15,213	76%	\$47,191
614 - East Central Kansas Co-op	\$25,403	(\$6,648)	(\$3,767)	(\$307)	(\$10,722)	\$14,681	\$10,753	73%	\$42,104
259 - Wichita	\$23,405	(\$6,156)	(\$3,166)	(\$1,804)	(\$11,126)	\$12,279	\$8,882	72%	\$51,039
457 - Garden City	\$23,485	(\$5,506)	(\$3,687)	(\$784)	(\$9,977)	\$13,508	\$9,717	72%	\$46,010
233 - Olathe	\$38,051	(\$6,663)	(\$4,504)	(\$1,158)	(\$12,325)	\$25,726	\$17,898	70%	\$51,799
232 - DeSoto	\$36,367	(\$6,095)	(\$4,221)	(\$655)	(\$10,971)	\$25,396	\$17,434	69%	\$47,165
230 - Spring Hill	\$32,024	(\$5,823)	(\$4,578)	(\$507)	(\$10,908)	\$21,116	\$14,287	68%	\$44,430
229 - Blue Valley	\$36,353	(\$6,166)	(\$3,813)	(\$450)	(\$10,429)	\$25,924	\$17,010	66%	\$54,062
512 - Shawnee Mission	\$33,427	(\$5,946)	(\$5,087)	(\$440)	(\$11,473)	\$21,954	\$14,200	65%	\$59,035
263 - Mulvane	\$33,590	(\$5,610)	(\$4,934)	(\$1,804)	(\$12,348)	\$21,242	\$9,642	45%	\$46,279

(a) This represents money that would have been spent on regular education, but is assumed to become available when a student is in special education. It includes such things as base state aid per pupil, low-enrollment weighting, and at-risk funding.  
(b) Primary Funding also includes SRS contributions. This figure doesn't show the amount, because only the Kansas City cooperative received a nominal amount. While the Fort Larned cooperative also received SRS contributions, we excluded that revenue for this analysis because of reporting issues we found with this funding stream.  
(c) Teacher salaries were provided by the Department of Education. Department officials told us they didn't get salary information for cooperative 616.

Source: LPA Report 07PA30, K-12 Education: Reviewing Issues Related to Special Education Funding, Appendix D (p. 30-33) and Appendix E (p. 35-39).

**Figure A-2**  
**Comparison of Average Special Education Teacher Salary to**  
**Percent of Excess Costs That Are Funded**  
**2005-06 School Year**



Source: LPA Report 07PA30, K-12 Education: Reviewing Issues Related to Special Education Funding, Appendix D (p. 30-33) and Appendix E (p. 35-39).

**Figure B-1**  
**Comparison of Special Education Expenditures and Revenues**  
**for 69 School Districts and Cooperatives**  
**PERCENT OF TOTAL EXPENDITURES FUNDED**  
**2005-06 School Year**

District or Cooperative	Total Special Education Expenditures per FTE Student	Special Education Funding per FTE Student					Total Special Education Funding	Percent of Total Expenditures Funded	Average Special Education Teacher Salary
		Primary Sources of Funding				Categorical Aid			
		Regular Education Funding (a)	Federal Funding	Medicaid	Total Primary Funding (b)				
372 - Silver Lake	\$17,090	\$7,547	\$3,115	\$919	\$11,581	\$11,390	\$22,971	134%	\$42,622
616 - Doniphan County Education Co-op	\$16,755	\$7,662	\$3,207	\$1,286	\$12,155	\$9,389	\$21,544	129%	n/a (c)
353 - Wellington	\$13,613	\$6,403	\$2,381	\$797	\$9,581	\$7,822	\$17,403	128%	\$41,806
407 - Russell	\$17,666	\$6,996	\$3,505	\$2,530	\$13,031	\$9,322	\$22,353	127%	\$40,827
442 - Nemaha Valley Schools Co-op	\$20,015	\$7,411	\$4,790	\$1,653	\$13,854	\$11,179	\$25,033	125%	\$38,905
282 - West Elk Co-op	\$19,109	\$7,491	\$3,424	\$2,292	\$13,207	\$10,313	\$23,520	123%	\$40,578
465 - Winfield Co-op	\$16,437	\$6,223	\$3,029	\$1,646	\$10,898	\$8,644	\$19,542	119%	\$43,444
615 - Brown Cty KS Special Education Interlocal	\$18,764	\$7,420	\$2,930	\$1,480	\$11,830	\$9,823	\$21,653	115%	\$38,435
495 - Fort Larned Co-op	\$19,676	\$8,561	\$3,070	\$1,491	\$13,123	\$9,552	\$22,675	115%	\$44,435
613 - Southwest Kansas Area Co-op	\$22,943	\$6,910	\$5,953	\$1,249	\$14,112	\$12,130	\$26,242	114%	\$41,076
308 - Hutchinson	\$17,854	\$5,790	\$3,813	\$2,702	\$12,305	\$8,049	\$20,354	114%	\$43,595
290 - Ottawa	\$15,216	\$5,766	\$2,770	\$1,350	\$9,887	\$7,377	\$17,264	113%	\$44,213
333 - Learning Cooperative of North Central KS	\$20,593	\$7,925	\$3,359	\$2,043	\$13,327	\$9,855	\$23,182	113%	\$42,874
605 - South Central KS Special Education Co-op	\$19,733	\$7,601	\$2,775	\$1,080	\$11,456	\$10,480	\$21,936	111%	\$40,044
405 - Lyons Co-op	\$21,600	\$7,797	\$3,366	\$1,401	\$12,564	\$11,393	\$23,957	111%	\$42,667
379 - Clay Center Co-op	\$21,909	\$7,354	\$3,917	\$1,691	\$12,961	\$11,199	\$24,160	110%	\$40,673
330 - Wabaunsee East	\$22,538	\$6,839	\$3,431	\$1,456	\$11,725	\$12,676	\$24,401	108%	\$39,340
490 - El Dorado Co-op	\$21,540	\$6,133	\$3,598	\$1,606	\$11,337	\$11,872	\$23,209	108%	\$44,295
617 - Marion Cty Special Education Co-op	\$22,699	\$7,650	\$3,084	\$1,383	\$12,118	\$12,305	\$24,423	108%	\$39,981
480 - Liberal	\$21,207	\$5,355	\$5,679	\$1,041	\$12,075	\$10,479	\$22,554	106%	\$46,117
608 - Northeast Kansas Education Services	\$29,465	\$7,269	\$8,817	\$201	\$16,287	\$15,038	\$31,325	106%	\$44,822
244 - Burlington Co-op	\$22,149	\$7,547	\$3,374	\$1,118	\$12,039	\$11,442	\$23,481	106%	\$41,776
620 - Three Lakes Educational Co-op	\$19,343	\$6,887	\$2,649	\$1,202	\$10,738	\$9,659	\$20,397	105%	\$37,650
320 - Wamego Co-op	\$23,123	\$6,707	\$3,893	\$1,285	\$11,885	\$12,450	\$24,335	105%	\$40,295
475 - Junction City	\$19,652	\$5,882	\$3,367	\$851	\$10,099	\$10,023	\$20,122	102%	\$37,595
202 - Turner	\$20,296	\$5,818	\$3,700	\$1,379	\$10,897	\$9,563	\$20,460	101%	\$42,078
611 - High Plains Educational Co-op	\$22,864	\$7,368	\$3,779	\$1,607	\$12,754	\$10,285	\$23,039	101%	\$43,464
336 - Holton Co-op	\$23,209	\$7,199	\$4,049	\$1,235	\$12,484	\$10,808	\$23,292	100%	\$43,172
603 - ANW Special Education Co-op	\$24,537	\$6,913	\$3,586	\$1,931	\$12,431	\$12,186	\$24,617	100%	\$40,241
636 - North Central KS Co-op	\$24,140	\$8,286	\$3,160	\$1,645	\$13,092	\$11,105	\$24,197	100%	\$39,049
418 - McPherson Co-op	\$21,965	\$6,509	\$3,388	\$949	\$10,845	\$11,109	\$21,954	100%	\$43,022
253 - Emporia Co-op	\$26,179	\$6,388	\$4,511	\$2,740	\$13,640	\$12,513	\$26,153	100%	\$47,054
619 - Sumner Cty Ed. Services Interlocal	\$24,606	\$8,047	\$3,114	\$1,609	\$12,770	\$11,577	\$24,347	99%	\$40,661
602 - Northwest KS Ed. Service Center	\$27,180	\$8,112	\$3,982	\$1,869	\$13,964	\$12,925	\$26,889	99%	\$42,671
- Haysville	\$18,853	\$5,816	\$3,161	\$980	\$9,956	\$8,692	\$18,648	99%	\$47,164

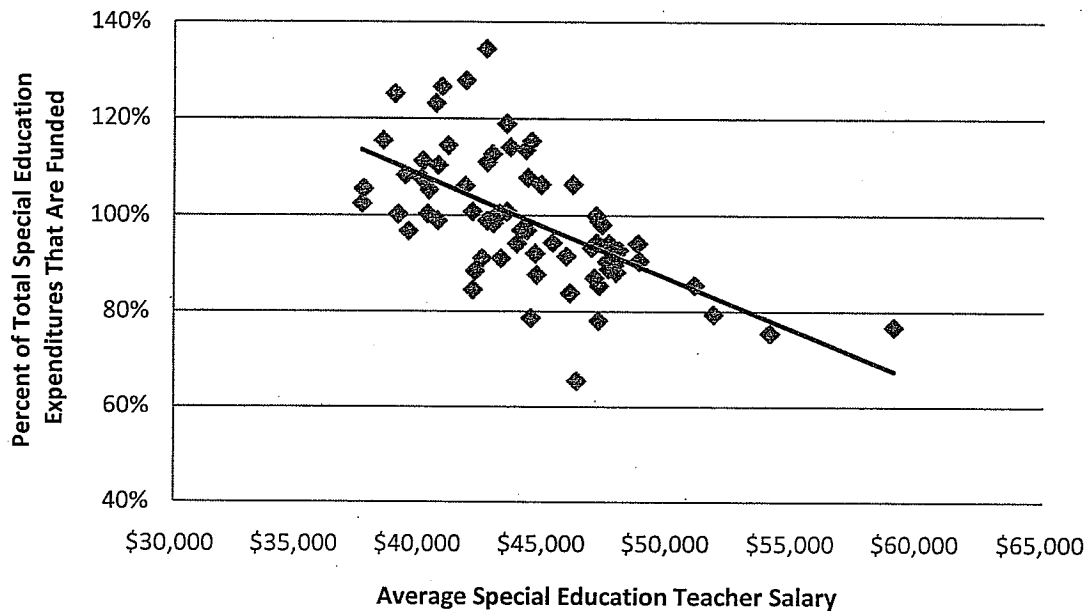
8-7

District or Cooperative	Total Special Education Expenditures per FTE Student	Special Education Funding per FTE Student					Categorical Aid	Total Special Education Funding	Percent of Total Expenditures Funded	Average Special Education Teacher Salary
		Primary Sources of Funding				Total Primary Funding (b)				
		Regular Education Funding (a)	Federal Funding	Medicaid						
305 - Salina Co-op	\$24,694	\$6,401	\$4,301	\$1,893	\$12,594	\$11,704	\$24,298	98%	\$42,929	
637 - Southeast Kansas Interlocal	\$23,486	\$6,809	\$3,552	\$1,932	\$12,293	\$10,751	\$23,044	98%	\$47,299	
389 - Eureka	\$28,475	\$7,649	\$4,930	\$2,183	\$14,762	\$12,853	\$27,615	97%	\$44,033	
383 - Manhattan	\$24,845	\$5,823	\$3,904	\$849	\$10,576	\$13,511	\$24,087	97%	\$44,265	
321 - Kaw Valley	\$23,559	\$7,002	\$3,227	\$768	\$10,996	\$11,799	\$22,795	97%	\$39,468	
618 - Sedgwick Cty Area Ed. Services Interlocal	\$22,734	\$6,016	\$3,632	\$809	\$10,457	\$10,992	\$21,449	94%	\$45,306	
234 - Ft. Scott	\$25,060	\$5,689	\$5,938	\$1,559	\$13,186	\$10,457	\$23,643	94%	\$47,073	
500 - Kansas City Co-op	\$25,806	\$6,037	\$4,844	\$2,196	\$13,109	\$11,205	\$24,314	94%	\$47,577	
489 - Hays Co-op	\$21,466	\$6,500	\$2,965	\$1,242	\$10,706	\$9,511	\$20,217	94%	\$48,751	
364 - Marysville Co-op	\$23,820	\$7,795	\$3,070	\$1,198	\$12,063	\$10,366	\$22,429	94%	\$43,865	
373 - Newton Co-op	\$22,660	\$6,012	\$3,636	\$1,311	\$10,959	\$10,181	\$21,140	93%	\$46,888	
450 - Shawnee Heights	\$23,147	\$5,740	\$4,010	\$1,329	\$11,079	\$10,390	\$21,469	93%	\$48,001	
409 - Atchison	\$24,471	\$6,329	\$4,350	\$0	\$10,679	\$11,860	\$22,539	92%	\$44,596	
497 - Lawrence	\$31,932	\$5,839	\$4,661	\$1,778	\$12,277	\$16,952	\$29,229	92%	\$45,860	
607 - Tri County Special Education Co-op	\$26,724	\$6,581	\$4,254	\$1,993	\$12,828	\$11,514	\$24,342	91%	\$43,231	
428 - Great Bend Co-op	\$25,376	\$6,401	\$2,957	\$1,875	\$11,232	\$11,881	\$23,113	91%	\$42,468	
260 - Derby	\$22,515	\$5,756	\$3,325	\$1,147	\$10,228	\$10,154	\$20,382	91%	\$48,812	
273 - Beloit Special Education Co-op	\$34,047	\$8,318	\$5,835	\$1,910	\$16,063	\$14,715	\$30,778	90%	\$47,505	
231 - Gardner-Edgerton	\$29,553	\$5,921	\$3,781	\$1,037	\$10,739	\$15,779	\$26,518	90%	\$47,823	
453 - Leavenworth Cty Special Education Co-op	\$24,997	\$5,886	\$3,449	\$1,016	\$10,351	\$11,874	\$22,225	89%	\$47,571	
610 - Reno County Education Co-op	\$32,817	\$6,524	\$4,358	\$1,965	\$12,847	\$16,186	\$29,033	88%	\$42,188	
437 - Auburn Washburn	\$24,811	\$5,798	\$3,391	\$648	\$9,838	\$12,040	\$21,878	88%	\$47,883	
345 - Seaman	\$26,672	\$5,724	\$3,596	\$1,243	\$10,563	\$12,822	\$23,385	88%	\$44,656	
501 - Topeka	\$24,341	\$6,019	\$3,403	\$1,466	\$10,889	\$10,289	\$21,178	87%	\$46,998	
259 - Wichita	\$23,405	\$6,156	\$3,166	\$1,804	\$11,127	\$8,882	\$20,009	85%	\$51,039	
368 - Paola Co-op	\$32,774	\$6,428	\$4,625	\$1,710	\$12,763	\$15,213	\$27,976	85%	\$47,191	
614 - East Central Kansas Co-op	\$25,403	\$6,648	\$3,767	\$307	\$10,721	\$10,753	\$21,474	85%	\$42,104	
457 - Garden City	\$23,485	\$5,506	\$3,687	\$784	\$9,977	\$9,717	\$19,694	84%	\$46,010	
233 - Olathe	\$38,051	\$6,663	\$4,504	\$1,158	\$12,325	\$17,898	\$30,223	79%	\$51,799	
230 - Spring Hill	\$32,024	\$5,823	\$4,578	\$507	\$10,908	\$14,287	\$25,195	79%	\$44,430	
232 - DeSoto	\$36,367	\$6,095	\$4,221	\$655	\$10,970	\$17,434	\$28,404	78%	\$47,165	
512 - Shawnee Mission	\$33,427	\$5,946	\$5,087	\$440	\$11,473	\$14,200	\$25,673	77%	\$59,035	
229 - Blue Valley	\$36,353	\$6,166	\$3,813	\$450	\$10,429	\$17,010	\$27,439	75%	\$54,062	
263 - Mulvane	\$33,590	\$5,610	\$4,934	\$1,804	\$12,348	\$9,642	\$21,990	65%	\$46,279	

(a) This represents money that would have been spent on regular education, but is assumed to become available when a student is in special education. It includes such things as base state aid per pupil, low-enrollment weighting, and at-risk funding.  
(b) Primary Funding also includes SRS contributions. This figure doesn't show the amount, because only the Kansas City cooperative received a nominal amount. While the Fort Larned cooperative also received SRS contributions, we excluded that revenue for this analysis because of reporting issues we found with this funding stream.  
(c) Teacher salaries were provided by the Department of Education. Department officials told us they didn't get salary information for cooperative 616.

Source: LPA Report 07PA30, K-12 Education: Reviewing Issues Related to Special Education Funding, Appendix D (p. 30-33) and Appendix E (p. 35-39).

Figure B-2  
Comparison of Average Special Education Teacher Salary to  
Percent of Total Special Education Expenditures That Are Funded  
2005-06 School Year



Source: LPA Report 07PA30, K-12 Education: Reviewing Issues Related to Special Education Funding, Appendix D (p. 30-33) and Appendix E (p. 35-39).

**Figure C  
Special Education Categorical Aid per FTE  
for 69 School Districts and Cooperatives  
2005-06 School Year**

District or Cooperative	Categorical Aid per FTE Student
233 - Olathe	\$17,898
232 - DeSoto	\$17,434
229 - Blue Valley	\$17,010
497 - Lawrence	\$16,952
610 - Reno County Education Co-op	\$16,186
231 - Gardner-Edgerton	\$15,779
368 - Paola Co-op	\$15,213
608 - Northeast Kansas Education Services	\$15,038
273 - Beloit Special Education Co-op	\$14,715
230 - Spring Hill	\$14,287
512 - Shawnee Mission	\$14,200
383 - Manhattan	\$13,511
602 - Northwest KS Ed. Service Center	\$12,925
389 - Eureka	\$12,853
345 - Seaman	\$12,822
330 - Wabaunsee East	\$12,676
253 - Emporia Co-op	\$12,513
320 - Wamego Co-op	\$12,450
617 - Marion Cty Special Education Co-op	\$12,305
603 - ANW Special Education Co-op	\$12,186
613 - Southwest Kansas Area Co-op	\$12,130
437 - Auburn Washburn	\$12,040
428 - Great Bend Co-op	\$11,881
453 - Leavenworth Cty Special Education Co-op	\$11,874
490 - El Dorado Co-op	\$11,872
409 - Atchison	\$11,860
321 - Kaw Valley	\$11,799
305 - Salina Co-op	\$11,704
619 - Sumner Cty Ed. Services Interlocal	\$11,577
607 - Tri County Special Education Co-op	\$11,514
244 - Burlington Co-op	\$11,442
405 - Lyons Co-op	\$11,393
372 - Silver Lake	\$11,390
500 - Kansas City Co-op	\$11,205
379 - Clay Center Co-op	\$11,199
442 - Nemaha Valley Schools Co-op	\$11,179
418 - McPherson Co-op	\$11,109



District or Cooperative	Categorical Aid per FTE Student
636 - North Central KS Co-op	\$11,105
618 - Sedgwick Cty Area Ed. Services Interlocal	\$10,992
336 - Holton Co-op	\$10,808
614 - East Central Kansas Co-op	\$10,753
637 - Southeast Kansas Interlocal	\$10,751
605 - South Central KS Special Education Co-op	\$10,480
480 - Liberal	\$10,479
234 - Ft. Scott	\$10,457
450 - Shawnee Heights	\$10,390
364 - Marysville Co-op	\$10,366
282 - West Elk Co-op	\$10,313
501 - Topeka	\$10,289
611 - High Plains Educational Co-op	\$10,285
373 - Newton Co-op	\$10,181
260 - Derby	\$10,154
475 - Junction City	\$10,023
333 - Learning Cooperative of North Central KS	\$9,855
615 - Brown Cty KS Special Education Interlocal	\$9,823
457 - Garden City	\$9,717
620 - Three Lakes Educational Co-op	\$9,659
263 - Mulvane	\$9,642
202 - Turner	\$9,563
495 - Fort Larned Co-op	\$9,552
489 - Hays Co-op	\$9,511
616 - Doniphan County Education Co-op	\$9,389
407 - Russell	\$9,322
259 - Wichita	\$8,882
261 - Haysville	\$8,692
465 - Winfield Co-op	\$8,644
308 - Hutchinson	\$8,049
353 - Wellington	\$7,822
290 - Ottawa	\$7,377
Source: LPA Report 07PA30, K-12 Education: Reviewing Issues Related to Special Education Funding, Appendix D (p. 30-33) and Appendix E (p. 35-39).	

Handout  
Scott Frank

## APPENDIX 12 Special Education Funding

The various Special Education funding systems used in other States are summarized in this appendix, along with estimates of how much funding each school district in Kansas might have received for the 2004-05 school year under these different systems.

Appendix 12 Summary of Special Education Funding Systems Used in Different States			
Description of Each Type of System	Reported Advantages of This Type of System	Reported Disadvantages of This Type of System	States that Use This Type of System (a)
<b>DISTRIBUTION BASED ON SERVICES</b>			
<b>Resource-Based</b> - Special education is distributed based on the number or amount of key resources used by districts. In many states, including Kansas, this funding is based on the number of special education staff employed by a district.	<ul style="list-style-type: none"> <li>▪ Predictable</li> <li>▪ Flexible</li> <li>▪ Easy to Administer</li> <li>▪ Encourages Fiscal Accountability</li> <li>▪ Little incentive to "over-identify" special education students</li> </ul>	<ul style="list-style-type: none"> <li>▪ Systems often are funded inadequately</li> <li>▪ Funding may encourage placing students in certain settings over others (i.e., pullout classes instead of "mainstreaming")</li> </ul>	Delaware, <b>KANSAS</b> , Mississippi, Nevada, Tennessee, Virginia
<b>Cost Reimbursement</b> - The State categorizes certain types of expenditures for special education as "approved." Districts are reimbursed for some or all of their "approved" expenditures.	<ul style="list-style-type: none"> <li>▪ Tied to actual costs</li> <li>▪ Reasonable Reporting Burden</li> <li>▪ Little incentive to "over-classify" special education students</li> </ul>	<ul style="list-style-type: none"> <li>▪ Doesn't discourage inefficiency</li> </ul>	Illinois, Maine, Michigan, Nebraska, Wisconsin, Wyoming
<b>DISTRIBUTION BASED ON PUPILS</b>			
<b>Single Grant (Weight)</b> - Each district receives the <u>same amount</u> of funding for each special education student it serves. The funding may be based on a flat amount (single grant) or on a weight that is applied to the base funding per pupil (single weight).	<ul style="list-style-type: none"> <li>▪ Predictable</li> <li>▪ Flexible</li> <li>▪ Equitable</li> <li>▪ Understandable</li> <li>▪ Reasonable Reporting Burden</li> <li>▪ Encourages Fiscal Accountability</li> </ul>	<ul style="list-style-type: none"> <li>▪ Incentives to "over-identify" special education students</li> <li>▪ No mechanisms to control costs</li> </ul>	Louisiana, North Carolina, Oregon, West Virginia
<b>Multiple Grant (Weight)</b> - Each district receives funding for each special education student it serves, but the funding <u>amount varies</u> depending on the student's disability or the method for providing services. The funding may be based on flat amounts (multiple grant) or on a set of weights that are applied to the base funding per pupil (multiple weights).	<ul style="list-style-type: none"> <li>▪ Predictable</li> <li>▪ Flexible</li> <li>▪ Equitable</li> <li>▪ Understandable</li> <li>▪ Reasonable Reporting Burden</li> <li>▪ Encourages Fiscal Accountability</li> </ul>	<ul style="list-style-type: none"> <li>▪ Incentives to "over-identify" or "over-classify" special education students</li> <li>▪ No mechanisms to control costs</li> </ul>	Arizona, Florida, Georgia, Indiana, Iowa, Kentucky, New Hampshire, New Jersey, New York, Ohio, Oklahoma, South Carolina, Texas, Washington
<b>Census-Based</b> - Each district receives a fixed amount of funding for <u>every student</u> in the district, regardless of whether or not they are in special education.	<ul style="list-style-type: none"> <li>▪ Predictable</li> <li>▪ Flexible</li> <li>▪ No incentive to "over-classify" special education students</li> </ul>	<ul style="list-style-type: none"> <li>▪ Incentives to "under-identify" special education students</li> <li>▪ No mechanisms to control costs</li> </ul>	Alabama, Alaska, California, Connecticut, Idaho, Massachusetts, Montana, North Dakota, Pennsylvania
<b>OTHER FUNDING SYSTEMS</b>			
<b>Variable Block Grant</b> - The grant each district receives is tied to their funding, expenditures, or enrollment in a base year. The grant amount is adjusted each year to reflect changes in revenues available, student enrollments, or inflation.	<ul style="list-style-type: none"> <li>▪ Predictable</li> <li>▪ Flexible</li> <li>▪ Understandable</li> </ul>	---	Arkansas, Colorado, Minnesota, Utah
<b>Multiple Funding Methods</b> - Some states use a combination of two or more of the other methods.	---	---	Maryland, Missouri, New Mexico, South Dakota, Vermont
<small>(a) Hawaii and Rhode Island didn't report a special education funding system. Source: <u>State Special Education Finance Systems, 1999-2000: Part I</u>, Center for Special Education Finance, May 2003</small>			

**COST STUDY ANALYSIS**

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using House Education Committee  
January 2006

Date 3-4-10  
Attachment # 5

APPENDIX 12 Comparison of Special Education Funding Under Different State Distribution Formulas 2004-05 School Year						
DISTRICT	KANSAS Resource- Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
101 - Erie-St. Paul	\$625,980	\$497,152	\$470,007	\$474,669	\$405,628	\$547,994
102 - Cimarron-Ensign	\$321,674	\$298,976	\$294,707	\$251,800	\$158,242	\$308,191
103 - Cheylin	\$74,106	\$73,841	\$101,623	\$90,634	\$57,150	\$87,865
104 - White Rock	\$58,021	\$57,432	\$53,352	\$65,374	\$48,351	\$55,687
105 - Rawlins County	\$144,122	\$161,045	\$177,840	\$147,426	\$153,005	\$160,981
106 - Western Plains (b)	\$144,263	\$101,503	\$71,136	\$90,515	\$55,809	\$107,700
200 - Greeley County	\$116,921	\$123,538	\$116,867	\$74,636	\$74,236	\$116,894
202 - Turner	\$1,633,109	\$1,668,255	\$1,554,833	\$1,610,405	\$1,543,066	\$1,593,971
203 - Piper	\$440,206	\$629,176	\$444,601	\$355,130	\$298,655	\$442,403
204 - Bonner Springs	\$727,251	\$1,008,839	\$833,309	\$888,153	\$976,028	\$780,280
205 - Leon	\$368,988	\$333,107	\$299,788	\$265,627	\$275,634	\$334,388
206 - Remington-Whitewater	\$292,510	\$245,294	\$218,490	\$239,285	\$206,377	\$255,500
207 - Ft. Leavenworth	\$533,485	\$764,670	\$767,254	\$547,924	\$429,170	\$650,370
208 - WaKeeney	\$208,716	\$176,516	\$248,977	\$227,208	\$311,934	\$228,846
209 - Moscow	\$101,950	\$108,582	\$45,730	\$27,367	\$36,093	\$73,840
210 - Hugoton	\$355,398	\$471,132	\$342,978	\$288,491	\$310,427	\$349,188
211 - Norton	\$438,353	\$301,648	\$411,574	\$438,924	\$282,235	\$424,963
212 - Northern Valley	\$108,853	\$89,079	\$94,001	\$117,015	\$71,955	\$101,427
213 - West Solomon	\$45,734	\$28,833	\$27,946	\$25,426	\$40,211	\$36,840
214 - Ulysses	\$594,232	\$776,203	\$708,821	\$622,158	\$566,287	\$651,526
215 - Lakin	\$258,439	\$298,882	\$246,436	\$329,222	\$399,960	\$252,438
216 - Deerfield	\$126,546	\$153,356	\$154,975	\$144,645	\$128,832	\$140,761
217 - Rolla	\$96,959	\$96,346	\$66,055	\$61,428	\$44,888	\$81,507
218 - Elkhart	\$225,644	\$311,635	\$193,084	\$161,217	\$221,737	\$209,364
219 - Minneola	\$132,281	\$124,288	\$101,623	\$148,459	\$62,242	\$116,952
220 - Ashland	\$131,601	\$100,518	\$152,435	\$125,581	\$95,608	\$142,018
221 - North Central	\$69,526	\$51,337	\$66,055	\$47,881	\$81,865	\$67,790
222 - Washington	\$166,087	\$163,155	\$134,651	\$102,802	\$129,951	\$150,369
223 - Barnes	\$181,579	\$178,673	\$185,462	\$150,373	\$177,499	\$183,520
224 - Clifton-Clyde	\$183,358	\$143,229	\$157,516	\$142,491	\$76,987	\$170,437
225 - Fowler	\$91,542	\$74,779	\$94,001	\$92,813	\$61,859	\$92,772
226 - Meade	\$235,326	\$218,290	\$231,193	\$255,758	\$285,660	\$233,259
227 - Jetmore	\$152,411	\$137,603	\$99,083	\$138,245	\$96,384	\$125,747
228 - Hanston	\$58,610	\$42,664	\$25,406	\$19,710	\$10,659	\$42,008
229 - Blue Valley	\$7,710,298	\$8,574,802	\$7,644,598	\$7,040,347	\$8,241,093	\$7,677,448
230 - Spring Hill	\$740,426	\$746,291	\$589,414	\$598,215	\$714,867	\$664,920
231 - Gardner-Edgerton	\$1,534,985	\$1,581,755	\$1,331,263	\$1,459,937	\$1,467,839	\$1,433,124
232 - DeSoto	\$1,893,511	\$2,115,899	\$1,506,562	\$1,378,523	\$1,948,198	\$1,700,037
233 - Olathe	\$9,876,595	\$10,440,718	\$9,699,925	\$8,144,167	\$10,534,550	\$9,788,260
234 - Ft. Scott	\$700,768	\$910,946	\$713,902	\$627,843	\$548,708	\$707,335
235 - Uniontown	\$198,935	\$198,317	\$149,894	\$194,274	\$148,209	\$174,415
237 - Smith Center	\$309,174	\$211,679	\$208,327	\$215,978	\$333,412	\$258,751
238 - West Smith Co.	\$124,900	\$86,031	\$99,083	\$151,066	\$129,733	\$111,991
239 - North Ottawa Co.	\$205,223	\$251,671	\$271,842	\$177,981	\$171,117	\$238,533
240 - Twin Valley	\$225,762	\$291,381	\$251,517	\$251,198	\$246,095	\$238,640
241 - Wallace	\$115,301	\$104,456	\$78,758	\$75,638	\$35,101	\$97,029
242 - Weskan	\$71,327	\$60,480	\$68,596	\$81,653	\$25,623	\$69,961
243 - Lebo-Waverly	\$249,412	\$265,314	\$246,436	\$193,609	\$167,522	\$247,924

DISTRICT	KANSAS Resource- Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
244 - Burlington	\$540,242	\$387,023	\$459,845	\$430,671	\$474,203	\$500,043
245 - LeRoy-Gridley	\$161,377	\$120,491	\$134,651	\$153,901	\$122,634	\$148,014
246 - Northeast	\$226,270	\$267,001	\$210,868	\$246,743	\$300,231	\$218,569
247 - Cherokee	\$338,139	\$366,160	\$383,627	\$375,418	\$302,107	\$360,883
248 - Girard	\$430,266	\$478,680	\$363,303	\$375,427	\$339,052	\$396,785
249 - Frontenac	\$295,618	\$343,656	\$157,516	\$150,105	\$126,010	\$226,567
250 - Pittsburg	\$1,001,033	\$1,144,801	\$1,343,966	\$1,432,169	\$1,244,588	\$1,172,499
251 - North Lyon Co.	\$287,029	\$276,378	\$251,517	\$212,082	\$213,002	\$269,273
252 - Southern Lyon Co.	\$270,858	\$264,376	\$195,624	\$199,069	\$198,847	\$233,241
253 - Emporia	\$1,822,567	\$2,106,100	\$1,859,703	\$1,819,943	\$1,838,671	\$1,841,135
254 - Barber Co.	\$343,247	\$270,518	\$269,301	\$246,313	\$415,951	\$306,274
255 - South Barber Co.	\$155,676	\$123,304	\$91,461	\$89,941	\$87,051	\$123,569
256 - Marmaton Valley	\$233,750	\$172,531	\$182,922	\$162,300	\$154,485	\$208,336
257 - Iola	\$871,456	\$663,917	\$901,905	\$1,139,112	\$985,711	\$886,680
258 - Humboldt	\$326,039	\$242,013	\$236,274	\$214,795	\$187,549	\$281,157
259 - Wichita	\$19,026,010	\$20,741,161	\$22,113,187	\$23,269,723	\$27,472,099	\$20,569,598
260 - Derby	\$2,821,319	\$2,978,883	\$3,328,157	\$3,390,467	\$2,587,570	\$3,074,738
261 - Haysville	\$2,032,150	\$1,996,768	\$2,195,059	\$2,262,371	\$1,964,333	\$2,113,604
262 - Valley Center	\$867,377	\$1,107,388	\$1,161,044	\$1,029,733	\$1,031,171	\$1,014,211
263 - Mulvane	\$653,625	\$874,611	\$680,875	\$566,790	\$727,430	\$667,250
264 - Clearwater	\$466,567	\$577,980	\$475,088	\$438,734	\$594,593	\$470,828
265 - Goddard	\$1,421,385	\$1,911,533	\$1,755,539	\$1,636,656	\$1,578,083	\$1,588,462
266 - Maize	\$2,136,193	\$2,683,798	\$1,841,919	\$1,931,066	\$2,516,705	\$1,989,056
267 - Renwick	\$723,660	\$903,820	\$645,307	\$537,811	\$400,729	\$684,483
268 - Cheney	\$269,475	\$346,094	\$246,436	\$227,227	\$217,649	\$257,955
269 - Palco	\$117,760	\$64,934	\$71,136	\$43,252	\$42,224	\$94,448
270 - Plainville	\$242,044	\$171,500	\$203,246	\$224,725	\$262,384	\$222,645
271 - Stockton	\$236,695	\$164,327	\$254,058	\$293,692	\$277,130	\$245,376
272 - Waconda	\$133,502	\$157,857	\$193,084	\$142,572	\$207,006	\$163,293
273 - Beloit	\$558,282	\$347,782	\$409,033	\$328,853	\$444,853	\$483,657
274 - Oakley	\$326,181	\$190,394	\$256,598	\$320,213	\$224,906	\$291,390
275 - Triplains	\$50,618	\$39,335	\$27,946	\$19,289	\$35,727	\$39,282
278 - Mankato	\$38,965	\$100,424	\$81,298	\$78,351	\$88,141	\$60,132
279 - Jewell	\$70,797	\$78,764	\$71,136	\$75,399	\$78,529	\$70,966
281 - Hill City	\$247,982	\$188,284	\$223,571	\$193,364	\$229,391	\$235,777
282 - West Elk	\$329,354	\$193,066	\$368,384	\$297,283	\$218,830	\$348,869
283 - Elk Valley	\$187,668	\$91,892	\$132,110	\$123,217	\$127,607	\$159,889
284 - Chase County	\$229,758	\$211,679	\$175,300	\$156,559	\$171,911	\$202,529
285 - Cedar Vale	\$88,607	\$75,248	\$94,001	\$93,209	\$79,246	\$91,304
286 - Chautauqua	\$202,563	\$195,504	\$241,355	\$277,149	\$240,538	\$221,959
287 - West Franklin	\$576,953	\$405,448	\$574,171	\$518,480	\$457,393	\$575,562
288 - Central Heights	\$273,199	\$287,911	\$175,300	\$171,864	\$214,479	\$224,249
289 - Wellsville	\$412,915	\$369,958	\$414,114	\$314,559	\$360,003	\$413,515
290 - Ottawa	\$1,032,724	\$1,092,010	\$896,824	\$1,012,054	\$811,511	\$964,774
291 - Grinnell	\$79,322	\$56,026	\$55,893	\$67,715	\$52,955	\$67,607
292 - Grainfield	\$155,067	\$85,328	\$83,839	\$98,914	\$81,814	\$119,453
293 - Quinter	\$274,088	\$152,371	\$175,300	\$216,377	\$338,079	\$224,694
294 - Oberlin	\$175,055	\$200,661	\$236,274	\$252,914	\$115,960	\$205,664
295 - Prairie Heights	\$38,780	\$14,299	\$20,325	\$13,897	\$12,051	\$29,553
297 - St. Francis	\$119,233	\$152,137	\$127,029	\$148,383	\$107,462	\$123,131
298 - Lincoln	\$193,786	\$163,061	\$167,678	\$99,788	\$223,319	\$180,732
299 - Sylvan Grove	\$30,128	\$75,951	\$63,514	\$40,994	\$30,361	\$46,821
300 - Commanche County	\$160,992	\$140,885	\$185,462	\$133,537	\$132,996	\$173,227

## COST STUDY ANALYSIS

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches  
January 2006

Appendix 12: Special Education Funding

DISTRICT	KANSAS Resource- Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
303 - Ness City	\$138,512	\$120,022	\$129,569	\$143,972	\$164,903	\$134,041
305 - Salina	\$3,582,596	\$3,315,506	\$3,747,352	\$3,765,332	\$3,310,050	\$3,664,974
306 - Southeast of Salina	\$230,843	\$321,386	\$231,193	\$169,829	\$189,200	\$231,018
307 - Ell-Saline	\$153,694	\$210,413	\$188,003	\$165,200	\$120,621	\$170,849
308 - Hutchinson	\$1,828,324	\$2,130,714	\$2,560,902	\$2,343,014	\$1,812,454	\$2,194,613
309 - Nickerson	\$554,828	\$505,779	\$602,117	\$627,636	\$716,094	\$578,472
310 - Fairfield	\$189,182	\$175,860	\$200,706	\$214,367	\$272,022	\$194,944
311 - Pretty Prairie	\$148,643	\$139,666	\$81,298	\$59,552	\$108,874	\$114,971
312 - Haven	\$555,358	\$495,980	\$470,007	\$427,603	\$641,870	\$512,682
313 - Buhler	\$1,066,997	\$995,524	\$843,472	\$817,346	\$1,045,086	\$955,234
314 - Brewster	\$113,983	\$60,152	\$50,812	\$50,065	\$53,776	\$82,397
315 - Colby	\$510,943	\$474,414	\$551,305	\$392,197	\$595,313	\$531,124
316 - Golden Plains	\$159,446	\$87,110	\$124,488	\$123,704	\$138,580	\$141,967
320 - Wamego	\$737,521	\$595,842	\$718,983	\$540,242	\$498,091	\$728,252
321 - Kaw Valley	\$750,583	\$492,277	\$607,198	\$650,922	\$659,453	\$678,890
322 - Onaga	\$136,106	\$171,359	\$170,219	\$120,306	\$150,233	\$153,163
323 - Westmoreland	\$377,738	\$335,967	\$330,275	\$298,924	\$304,299	\$354,006
324 - Eastern Heights	\$96,015	\$70,560	\$81,298	\$93,092	\$74,972	\$88,657
325 - Phillipsburg	\$401,712	\$282,473	\$276,923	\$319,645	\$257,441	\$339,318
326 - Logan	\$124,097	\$85,562	\$137,191	\$155,760	\$181,792	\$130,644
327 - Ellsworth	\$214,569	\$275,675	\$358,221	\$412,175	\$270,048	\$286,395
328 - Lorraine	\$159,722	\$196,207	\$200,706	\$234,969	\$201,323	\$180,214
329 - Alma	\$268,840	\$213,554	\$282,004	\$283,766	\$278,436	\$275,422
330 - Wabaunsee East	\$290,400	\$229,026	\$238,814	\$259,990	\$219,964	\$264,607
331 - Kingman	\$648,905	\$506,717	\$617,360	\$529,573	\$837,461	\$633,132
332 - Cunningham	\$143,526	\$106,191	\$83,839	\$67,453	\$110,136	\$113,683
333 - Concordia	\$643,843	\$489,135	\$739,308	\$717,370	\$545,131	\$691,575
334 - Southern Cloud	\$127,656	\$107,598	\$121,948	\$73,215	\$89,995	\$124,802
335 - North Jackson	\$156,888	\$195,270	\$124,488	\$135,318	\$141,478	\$140,688
336 - Holton	\$517,598	\$515,718	\$449,682	\$441,049	\$464,572	\$483,640
337 - Mayetta	\$398,469	\$430,390	\$358,221	\$444,434	\$433,785	\$378,345
338 - Valley Halls	\$158,609	\$200,849	\$124,488	\$97,147	\$108,189	\$141,549
339 - Jefferson County	\$228,671	\$228,510	\$243,895	\$182,195	\$199,605	\$236,283
340 - Jefferson West	\$403,026	\$443,518	\$294,707	\$261,194	\$296,057	\$348,867
341 - Oskaloosa	\$338,213	\$279,004	\$282,004	\$267,694	\$303,151	\$310,109
342 - McLouth	\$266,554	\$260,719	\$254,058	\$249,631	\$286,631	\$260,306
343 - Perry	\$458,710	\$448,675	\$462,385	\$467,135	\$359,017	\$460,548
344 - Pleasanton	\$163,116	\$184,018	\$243,895	\$175,538	\$239,553	\$203,506
345 - Seaman	\$1,642,513	\$1,541,998	\$1,473,535	\$1,779,690	\$1,556,863	\$1,558,024
346 - Jayhawk	\$281,234	\$262,172	\$266,761	\$182,682	\$135,753	\$273,997
347 - Kinsely-Offerte	\$182,398	\$145,855	\$142,272	\$140,291	\$68,821	\$162,335
348 - Baldwin City	\$587,549	\$598,046	\$581,792	\$572,130	\$481,831	\$584,671
349 - Stafford	\$156,056	\$145,198	\$251,517	\$213,261	\$191,330	\$203,787
350 - St. John-Hudson	\$218,327	\$184,674	\$292,166	\$271,866	\$262,975	\$255,246
351 - Macksville	\$154,537	\$132,868	\$190,543	\$184,208	\$146,277	\$172,540
352 - Goodland	\$447,717	\$436,204	\$485,250	\$532,631	\$595,591	\$466,484
353 - Wellington	\$868,252	\$765,701	\$838,391	\$812,038	\$726,375	\$853,321
354 - Claflin	\$167,707	\$137,837	\$152,435	\$133,961	\$107,666	\$160,071
355 - Ellinwood	\$257,508	\$239,762	\$198,165	\$271,661	\$126,908	\$227,837
356 - Conway Springs	\$205,585	\$264,985	\$180,381	\$213,374	\$205,666	\$192,983
357 - Belle Plaine	\$517,152	\$353,033	\$442,060	\$487,617	\$438,824	\$479,606
358 - Oxford	\$249,164	\$184,721	\$218,490	\$290,160	\$215,042	\$233,827
359 - Argonia	\$153,006	\$97,189	\$132,110	\$139,517	\$189,750	\$142,558

5-4

DISTRICT	KANSAS Resource- Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
360 - Caldwell	\$190,898	\$137,369	\$152,435	\$149,961	\$155,488	\$171,566
361 - Anthony-Harper	\$506,897	\$414,216	\$482,710	\$349,061	\$441,725	\$494,804
362 - Prairie View	\$487,741	\$466,069	\$464,926	\$425,766	\$702,891	\$476,333
363 - Holcomb	\$316,543	\$389,930	\$409,033	\$412,499	\$374,359	\$362,788
364 - Marysville	\$452,688	\$352,423	\$444,601	\$424,330	\$401,941	\$448,644
365 - Garnett	\$498,186	\$503,997	\$492,872	\$363,537	\$329,862	\$495,529
366 - Woodson	\$310,153	\$229,260	\$264,220	\$279,097	\$266,094	\$287,187
367 - Osawatomie	\$490,955	\$524,626	\$525,900	\$421,702	\$518,900	\$508,427
368 - Paola	\$1,115,508	\$938,092	\$967,960	\$1,071,238	\$1,414,311	\$1,041,734
369 - Burrton	\$92,355	\$119,178	\$99,083	\$109,117	\$87,370	\$95,719
371 - Montezuma	\$95,890	\$111,864	\$83,839	\$85,010	\$41,395	\$89,864
372 - Silver Lake	\$373,494	\$336,389	\$304,869	\$426,881	\$297,136	\$339,181
373 - Newton	\$1,623,121	\$1,603,275	\$1,872,406	\$2,065,408	\$1,714,910	\$1,747,763
374 - Sublette	\$168,609	\$218,899	\$162,597	\$132,464	\$115,139	\$165,603
375 - Circle	\$639,722	\$699,408	\$637,685	\$534,747	\$513,909	\$638,703
376 - Sterling	\$313,209	\$232,683	\$223,571	\$206,951	\$281,075	\$268,390
377 - Atchison County	\$428,358	\$342,015	\$259,139	\$313,326	\$418,115	\$343,748
378 - Riley County	\$265,591	\$300,054	\$238,814	\$228,832	\$115,624	\$252,202
379 - Clay Center	\$624,665	\$638,928	\$721,524	\$599,623	\$650,027	\$673,094
380 - Vermillion	\$193,166	\$250,123	\$261,679	\$220,778	\$174,205	\$227,423
381 - Spearville	\$165,351	\$159,169	\$132,110	\$144,862	\$116,780	\$148,731
382 - Pratt	\$657,804	\$519,844	\$624,982	\$629,552	\$755,382	\$641,393
383 - Manhattan	\$2,697,502	\$2,286,414	\$2,814,960	\$2,446,594	\$2,197,938	\$2,756,231
384 - Blue Valley	\$130,635	\$113,692	\$86,380	\$92,505	\$94,463	\$108,508
385 - Andover	\$1,376,192	\$1,695,260	\$1,460,832	\$1,221,634	\$1,093,608	\$1,418,512
386 - Madison-Virgil	\$135,429	\$111,583	\$144,813	\$134,350	\$141,174	\$140,121
387 - Altoona-Midway	\$153,186	\$104,785	\$167,678	\$179,010	\$178,077	\$160,432
388 - Ellis	\$185,848	\$174,735	\$175,300	\$192,569	\$118,136	\$180,574
389 - Eureka	\$420,823	\$315,057	\$299,788	\$302,907	\$320,129	\$360,306
390 - Hamilton	\$97,361	\$49,931	\$73,677	\$71,041	\$50,009	\$85,519
392 - Osborne	\$256,753	\$179,845	\$238,814	\$293,095	\$259,004	\$247,784
393 - Solomon	\$139,832	\$188,659	\$175,300	\$135,651	\$135,621	\$157,566
394 - Rose Hill	\$739,082	\$810,850	\$508,116	\$422,392	\$538,748	\$623,599
395 - LaCrosse	\$173,704	\$142,198	\$149,894	\$137,461	\$110,111	\$161,799
396 - Douglass	\$437,382	\$384,116	\$292,166	\$281,011	\$269,930	\$364,774
397 - Centre	\$185,278	\$120,256	\$121,948	\$116,581	\$116,233	\$153,613
398 - Peabody-Burns	\$308,310	\$194,332	\$208,327	\$222,866	\$209,087	\$258,319
399 - Paradise	\$97,620	\$69,388	\$71,136	\$73,294	\$51,791	\$84,378
400 - Smoky Valley	\$473,252	\$444,268	\$449,682	\$369,459	\$289,749	\$461,467
401 - Chase	\$116,003	\$69,622	\$86,380	\$93,576	\$112,257	\$101,191
402 - Augusta	\$885,592	\$979,724	\$899,364	\$671,083	\$695,948	\$892,478
403 - Otis-Bison	\$137,576	\$101,972	\$119,407	\$117,159	\$135,884	\$128,491
404 - Riverton	\$344,213	\$380,506	\$228,652	\$250,577	\$251,268	\$286,433
405 - Lyons	\$545,215	\$381,678	\$457,304	\$409,525	\$487,371	\$501,259
406 - Wathena	\$180,197	\$175,110	\$154,975	\$133,553	\$121,586	\$167,586
407 - Russell	\$504,716	\$465,084	\$490,331	\$470,531	\$319,997	\$497,524
408 - Marion	\$454,522	\$299,023	\$398,871	\$435,607	\$427,262	\$426,696
409 - Atchison	\$957,422	\$718,302	\$1,039,096	\$1,140,347	\$859,932	\$998,259
410 - Durham-Hills	\$467,814	\$311,635	\$462,385	\$444,731	\$417,454	\$465,100
411 - Goessel	\$205,054	\$131,977	\$162,597	\$141,001	\$177,709	\$183,825
412 - Hoxie	\$238,315	\$144,870	\$193,084	\$136,646	\$145,123	\$215,699
413 - Chanute	\$1,115,796	\$835,323	\$1,082,286	\$1,136,691	\$999,281	\$1,099,041
415 - Hiawatha	\$690,612	\$414,591	\$658,010	\$463,375	\$445,662	\$674,311

## COST STUDY ANALYSIS

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches  
January 2006

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Appendix 12: Special Education Funding

DISTRICT	KANSAS Resource- Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
416 - Louisburg	\$714,335	\$659,744	\$541,143	\$406,351	\$521,599	\$627,739
417 - Morris County	\$528,135	\$399,307	\$403,952	\$402,537	\$423,080	\$466,043
418 - McPherson	\$1,226,601	\$1,119,953	\$1,267,748	\$1,428,082	\$1,327,709	\$1,247,175
419 - Canton-Galva	\$218,245	\$183,408	\$190,543	\$210,287	\$247,877	\$204,394
420 - Osage City	\$434,930	\$333,623	\$409,033	\$476,787	\$358,021	\$421,982
421 - Lyndon	\$262,534	\$202,771	\$223,571	\$179,359	\$154,127	\$243,052
422 - Greensburg	\$159,094	\$138,634	\$172,759	\$187,157	\$162,126	\$165,926
423 - Moundridge	\$213,598	\$194,098	\$208,327	\$209,392	\$141,748	\$210,963
424 - Mullinville	\$58,094	\$61,370	\$27,946	\$13,204	\$27,345	\$43,020
425 - Highland	\$161,250	\$116,974	\$124,488	\$124,325	\$84,638	\$142,869
426 - Pike Valley	\$150,894	\$121,053	\$175,300	\$125,383	\$105,126	\$163,097
427 - Belleville	\$273,644	\$211,445	\$342,978	\$327,397	\$351,030	\$308,311
428 - Great Bend	\$1,101,199	\$1,412,975	\$1,265,208	\$1,471,227	\$953,707	\$1,183,203
429 - Troy	\$183,010	\$173,469	\$195,624	\$144,825	\$184,129	\$189,317
430 - Brown County	\$498,459	\$305,727	\$490,331	\$460,622	\$520,553	\$494,395
431 - Hoisington	\$318,367	\$285,942	\$284,545	\$291,229	\$408,822	\$301,456
432 - Victoria	\$141,392	\$124,147	\$71,136	\$77,891	\$50,832	\$106,264
433 - Midway	\$146,606	\$94,705	\$101,623	\$95,339	\$124,308	\$124,115
434 - Santa Fe	\$722,489	\$586,278	\$741,849	\$724,965	\$583,417	\$732,169
435 - Abilene	\$484,589	\$660,448	\$663,091	\$558,198	\$507,118	\$573,840
436 - Caney	\$346,069	\$382,522	\$213,409	\$225,434	\$225,093	\$279,739
437 - Auburn Washburn	\$2,397,728	\$2,329,687	\$2,654,904	\$2,836,029	\$2,388,562	\$2,526,316
438 - Skyline	\$200,026	\$195,879	\$175,300	\$144,902	\$110,170	\$187,663
439 - Sedgwick	\$184,078	\$243,560	\$170,219	\$190,064	\$197,792	\$177,148
440 - Halstead	\$315,110	\$318,058	\$419,195	\$344,005	\$298,492	\$367,153
441 - Sabetha	\$357,535	\$429,171	\$376,005	\$351,836	\$293,575	\$366,770
442 - Nemaha Valley	\$215,810	\$232,026	\$269,301	\$269,102	\$193,820	\$242,556
443 - Dodge City	\$2,656,429	\$2,619,287	\$2,690,472	\$2,803,060	\$2,448,729	\$2,673,450
444 - Little River	\$185,605	\$131,602	\$116,867	\$61,904	\$97,853	\$151,236
445 - Coffeyville	\$907,235	\$864,297	\$833,309	\$1,044,269	\$1,066,571	\$870,272
446 - Independence	\$803,796	\$899,131	\$856,175	\$865,631	\$907,261	\$829,985
447 - Cherryvale	\$269,534	\$276,425	\$228,652	\$189,690	\$202,537	\$249,093
448 - Inman	\$225,582	\$205,584	\$137,191	\$102,849	\$96,399	\$181,386
449 - Easton	\$287,360	\$321,949	\$332,816	\$274,989	\$203,788	\$310,088
450 - Shawnee Heights	\$1,373,162	\$1,563,189	\$1,552,293	\$1,656,687	\$1,303,255	\$1,462,728
451 - B & B	\$80,966	\$105,957	\$63,514	\$34,598	\$26,815	\$72,240
452 - Stanton County	\$192,493	\$213,320	\$142,272	\$111,197	\$84,939	\$167,382
453 - Leavenworth	\$1,933,586	\$1,799,904	\$2,372,899	\$2,356,812	\$2,338,476	\$2,153,243
454 - Burlingame	\$204,141	\$152,137	\$213,409	\$202,146	\$187,299	\$208,775
455 - Hillcrest	\$72,033	\$54,619	\$101,623	\$83,403	\$130,701	\$86,828
456 - Marais Des Cygnes	\$155,713	\$120,959	\$205,787	\$188,051	\$271,779	\$180,750
457 - Garden City	\$2,979,878	\$3,184,655	\$2,517,712	\$2,345,272	\$2,471,493	\$2,748,795
458 - Basehor-Linwood	\$556,207	\$955,298	\$736,767	\$571,873	\$560,229	\$646,487
459 - Bucklin	\$141,867	\$117,209	\$129,569	\$143,808	\$198,276	\$135,718
460 - Hesston	\$362,418	\$358,659	\$289,626	\$205,875	\$203,739	\$326,022
461 - Neodesha	\$366,363	\$336,670	\$254,058	\$238,181	\$240,709	\$310,210
462 - Central	\$162,341	\$160,388	\$132,110	\$138,517	\$109,751	\$147,226
463 - Udall	\$174,683	\$166,389	\$157,516	\$135,898	\$133,887	\$166,099
464 - Tonganoxie	\$510,718	\$733,351	\$698,659	\$552,237	\$469,912	\$604,688
465 - Winfield	\$1,280,692	\$1,130,736	\$1,427,805	\$1,299,797	\$1,015,691	\$1,354,248
466 - Scott County	\$335,436	\$405,026	\$426,817	\$342,835	\$386,915	\$381,127
467 - Leoti	\$178,234	\$219,180	\$205,787	\$159,409	\$143,474	\$192,010
468 - Healy	\$87,528	\$54,854	\$76,217	\$102,654	\$51,601	\$81,872

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DISTRICT	KANSAS Resource- Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
469 - Lansing	\$561,588	\$977,755	\$876,499	\$689,105	\$630,848	\$719,043
470 - Arkansas City	\$1,360,122	\$1,285,264	\$1,699,646	\$1,571,670	\$1,272,746	\$1,529,884
471 - Dexter	\$98,101	\$104,691	\$94,001	\$72,197	\$66,469	\$96,051
473 - Chapman	\$344,155	\$446,518	\$429,358	\$433,831	\$309,922	\$386,756
474 - Haviland	\$89,609	\$77,076	\$83,839	\$61,889	\$55,686	\$86,724
475 - Junction City	\$3,305,318	\$2,820,839	\$2,621,876	\$2,726,695	\$2,657,263	\$2,963,597
476 - Copeland	\$57,391	\$51,806	\$58,433	\$48,266	\$30,864	\$57,912
477 - Ingalls	\$132,993	\$112,755	\$63,514	\$39,117	\$49,128	\$98,253
479 - Crest	\$145,999	\$109,942	\$132,110	\$119,230	\$113,775	\$139,055
480 - Liberal	\$1,106,775	\$1,932,022	\$1,194,071	\$1,294,973	\$903,320	\$1,150,423
481 - Rural Vista	\$144,051	\$199,864	\$175,300	\$148,119	\$137,900	\$159,675
482 - Dighton	\$130,843	\$111,020	\$116,867	\$154,369	\$148,500	\$123,855
483 - Kismet-Plains	\$353,851	\$302,633	\$287,085	\$249,897	\$257,489	\$320,468
484 - Fredonia	\$363,076	\$347,313	\$348,059	\$301,567	\$373,531	\$355,568
486 - Elwood	\$156,286	\$134,321	\$167,678	\$192,821	\$204,517	\$161,982
487 - Herington	\$172,981	\$236,011	\$226,111	\$213,802	\$258,311	\$199,546
488 - Axtell	\$122,196	\$139,760	\$167,678	\$152,449	\$86,783	\$144,937
489 - Hays	\$1,667,642	\$1,344,478	\$1,737,755	\$1,871,671	\$1,771,179	\$1,702,698
490 - El Dorado	\$985,782	\$977,052	\$1,061,961	\$1,095,032	\$1,190,818	\$1,023,872
491 - Eudora	\$500,809	\$573,479	\$480,169	\$463,730	\$424,971	\$490,489
492 - Flinthills	\$175,621	\$145,667	\$91,461	\$126,227	\$104,148	\$133,541
493 - Columbus	\$544,543	\$560,258	\$558,927	\$698,488	\$699,207	\$551,735
494 - Syracuse	\$183,937	\$216,367	\$215,949	\$188,408	\$173,899	\$199,943
495 - Ft. Larned	\$545,820	\$430,625	\$609,739	\$713,936	\$659,930	\$577,780
496 - Pawnee Heights	\$116,927	\$82,562	\$55,893	\$49,187	\$49,452	\$86,410
497 - Lawrence	\$5,360,727	\$4,528,570	\$5,386,024	\$5,666,008	\$4,833,247	\$5,373,376
498 - Valley Heights	\$250,238	\$174,875	\$200,706	\$167,328	\$192,357	\$225,472
499 - Galena	\$316,879	\$351,392	\$317,572	\$356,718	\$395,785	\$317,225
500 - Kansas City	\$6,719,386	\$8,830,973	\$7,296,539	\$9,172,326	\$9,065,554	\$7,007,962
501 - Topeka	\$6,733,841	\$6,028,982	\$7,217,781	\$9,771,978	\$7,637,929	\$6,975,811
502 - Lewis	\$76,350	\$63,762	\$58,433	\$39,240	\$34,526	\$67,392
503 - Parsons	\$716,135	\$686,562	\$741,849	\$701,471	\$892,848	\$728,992
504 - Oswego	\$199,947	\$227,385	\$210,868	\$209,826	\$287,942	\$205,408
505 - Chetopa	\$179,447	\$134,649	\$144,813	\$129,710	\$178,014	\$162,130
506 - Labette County	\$722,341	\$763,357	\$594,495	\$632,803	\$537,999	\$658,418
507 - Satanta	\$160,054	\$178,157	\$144,813	\$139,215	\$146,329	\$152,433
508 - Baxter Springs	\$353,831	\$379,850	\$243,895	\$285,610	\$372,263	\$298,863
509 - South Haven	\$151,183	\$105,019	\$101,623	\$101,809	\$111,173	\$126,403
511 - Attica	\$73,282	\$60,011	\$50,812	\$50,903	\$43,298	\$62,047
512 - Shawnee Mission	\$11,184,707	\$13,018,091	\$12,748,618	\$12,136,195	\$12,657,712	\$11,966,662
Direct Funding to Interlocals	\$3,572,574	\$0	\$0	\$0	\$0	\$1,786,287
<b>STATEWIDE TOTAL</b>	<b>\$204,734,980</b>	<b>\$204,734,980</b>	<b>\$204,734,980</b>	<b>\$204,734,980</b>	<b>\$204,734,980</b>	<b>\$204,734,980</b>

(a) Missouri distributed half of its funding based on teachers (like Kansas) and half based on total enrollment (census-based).  
(b) Includes \$34,508 under the Kansas system and \$17,254 under the Missouri system for USD 301 (Nes Tre Lago).

Source: LPA analysis of Department of Education data.

COST STUDY ANALYSIS

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches  
January 2006

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## Report of the Special Education Funding Task Force to the 2009 Kansas Legislature

**CHAIRPERSON:** Dr. Alexa Posny

**VICE-CHAIRPERSON:** Bert Moore

**OTHER MEMBERS:** Representatives Clay Aurand and Gene Rardin; Mike Lewis, Dr. Tim Wurtz, Lori Hisle, Mary Anne Trickle, Glennys Doane, Dr. Rob Balsters, Dr. Neil Guthrie, and Dr. Wade Anderson

### STUDY TOPICS

The Task Force has authority to:

- Study and make recommendations for changes in the existing formula for funding of special education and related services, including, but not limited to, medicaid replacement state aid;
- Conduct hearings and receive and consider suggestions from teachers, parents, the Department of Education, the State Board of Education, other governmental officers and agencies, and the general public concerning, funding for special education and related services; and
- Make and submit reports to the Legislature on the work of the Task Force including recommendations for legislative changes.

# Special Education Funding Task Force

## REPORT

### CONCLUSIONS AND RECOMMENDATIONS

The Task Force recommends state law concerning special education and related services be amended so that special education personnel may, on a limited basis, provide academic or behavioral services to students who are in need of intervention, as a means to prevent the need for special education services at a later date.

The Task Force delayed making a recommendation changing the current special education funding formula in order to evaluate equitability of the formula and the Multi-Tier System of Support (MTSS) expenses and results in preparation for resumed meetings of the Task Force in the summer of 2009.

**Proposed Legislation:** The Task Force does not have authority to introduce legislation itself; however, it recommends that legislation be introduced amending state law as described above.

### BACKGROUND

The 2008 Legislature created the Special Education Funding Task Force, which is composed of eleven voting members, and the Commissioner of Education who serves as an *ex officio*, nonvoting member. The statutory duties of the Commission include:

- Study and make recommendations for changes in the existing formula for funding of special education and related services, including, but not limited to, Medicaid Replacement State Aid; and
- Conduct hearings and receive and consider suggestions from teachers, parents, the Department of Education, the State Board of Education, other governmental officers and agencies, and the general public concerning funding for special education and related services.

The Task Force will sunset on June 30, 2011.

The Task Force is to submit an annual report to the Legislature on the work of the Task Force including recommendations for legislative changes.

### COMMITTEE ACTIVITIES

The first meeting of the Special Education Funding Task Force was held on August 8, 2008. Task Force members unanimously supported Dr. Posny for Chairperson of the group, with Bert Moore as the Vice-Chairperson.

Dr. Jay G. Chambers, Senior Research Fellow and Managing Director of the Education and Public Sector Finance Group and former Director of the Special Education Expenditure Project and the American Institutes for Research,

provided a foundation for the Task Force's work by discussing the following:

- Major policy issues facing special education;
- State financing systems for special education;
- Patterns of special education spending; and
- Adequacy and special education funding.

Dr. Chambers outlined the national issues facing special education administrators. Some of those issues are:

- Rising special education enrollments;
- Increasing costs of special education;
- Emphasis on students' placement in the least restrictive environment; and
- Lack of federal funding for special education.

Dr. Chambers described how federal law (the Individuals with Disabilities Education Act or IDEA) outlines special education requirements but states and localities must implement the law and provide most of the funding.

On average, the federal government supplies only 13 percent of special education funding across the states, while states provide 55 percent and localities supply 32 percent.

Dr. Chambers told members there are five basic types of funding formulas. Those formulas are described in the sections that follow.

### **Pupil Weights**

- Aid is allocated on a per student basis.
- More funding is available for high-cost

students.

- Funding weights are differentiated on student placement, disability category, or some combination of the two.
- Nineteen states use this approach.

### **Census-Based**

- Fixed amount applied to all students, *e.g.* total school-age population which implies fixed identification rates across all school districts.
- Not tied to special education count, disability type, category of service, or other student characteristics.
- Ten states use this approach.

### **Resource-Based**

- Based upon teacher units, classroom units, or staffing ratios.
- Funds based on implied resource costs.
- Seven states use this approach, including Kansas.

### **Percent Reimbursement**

- Based on actual expenditure.
- Rules are established for allowable costs and overall caps on identification rates.
- Seven states use this approach.

### **Variable Block Grant**

- Per pupil block grant or total amount distributed by enrollment shares, adjusted for growth in enrollment, state revenues, or inflation.

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- Four states use this approach.

### **Other Funding Types**

- Three states use a full-cost reimbursement approach.

In discussing costs for special education across the U.S., Dr. Chambers discussed a national sample of costs taken during the 1999 - 2000 school year which included 41 states, 330 school districts, and 10, 000 children. (Kansas participated in the sampling.)

This study found that \$12,474 was spent to educate the average student with disabilities. This amount included \$4,394 (35 percent) of general education funding and \$8,080 (65 percent) in special education funding. In Kansas, \$11,213 was spent to educate the average student with disabilities, with \$4,120 (37 percent) of general education expenditure and \$7,093 (63 percent) of special education expenditure.

Dr. Chamber's recommendations for the Task Force included:

- Develop a clear definition of "adequate funding" developed within the definition of general school finance adequacy;
- Determine the goals to achieve; and
- Provide for a more integrated approach to special education and general education programs.

Dr. Posny provided additional foundational information for Task Force members' consideration.

Nationwide, over 83 percent of special education expenditures are allocated to direct instruction and related services. Transportation costs account for 7 percent of total expenditures. Administration and support account for about 10 percent.

The highest costs for a special needs student are for a school-aged student serviced in programs outside the public schools at an average amount of \$26,440. In contrast, special education spending on direct instruction and related services for school-aged students served in public schools amounts to \$5,709 per pupil. Central office administration amounts to \$662 per pupil.

Dr. Posny proposed the following questions to be used as a guide in determining the adequacy of any special education funding system:

- Do all districts receive comparable resources for comparable students?
- Are allocations provided in time to plan for services?
- Are local districts able to deal with unique local conditions in a cost-effective manner?
- Are local districts responsible for outcome accountability?
- Are data requirements, record keeping, and reporting reasonable?
- Does the special education funding system have a clear link to the general funding system?

### **Special Education Funding Task Force Public Hearing**

At its September meeting, the Task Force invited public comment, and many testified before the Task Force. Those presenting testimony included:

- Deborah Haltom, Director of Special Education, Shawnee Mission School District
- Mark Hauptman, Associate Superintendent of Special Education, West Central Kansas

## Special Education Cooperative

- Dr. Ron Sarnacki, Special Education Director, Cowley County Special Services Cooperative
- Dr. Lynn Ahrens, Director of Special Education, South Central Kansas Special Education Cooperative
- Kim Stephens, Superintendent, USD 463 Udall
- Tom Krebs, Kansas Association of School Boards
- Mary Kelly, USD 259 Wichita
- Doug Bowman, Coordinator, Kansas Coordinating Council on Early Childhood Developmental Services
- Sue Denny, Executive Director of Student Services, USD 229 Blue Valley
- Terry Collins, Director of Doniphan County Education Cooperative
- Rodger Horton, Special Education Teacher, USD 259 Wichita

## Evaluating Various Special Education Funding Proposals

At its November 3 meeting, Chairperson Posny shared excerpts of a report entitled *Study of the Incidence Adjustment in the Special Education Funding Model*, which was prepared by Drs. Tom Parrish and Jay Chambers for the California Department of Education. The report describes the two most popular special education funding formulas across the United States: resource-based and census-based.

The report listed numerous criteria for evaluating special education funding formulas. Task Force members discussed, then selected the

criteria they thought should be used to evaluate proposal for Kansas. A proposal should:

- Cause no harm;
- Be politically acceptable;
- Be equitable;
- Have a reasonable reporting burden;
- Be understandable;
- Must have outcome accountability;
- Be fiscally accountable (adequate, cost-based, predictable, and cost-controlled); and
- Be flexible.

The Task Force agreed that two formulas met these criteria: a census-based formula and a resource-based formula similar to the current formula but with some modifications.

These two funding proposals were discussed at length at the December 15 meeting. The Task Force agreed that more information was needed to make a funding recommendation to the Legislature. The Task Force agreed that more flexibility is needed regarding the work of special education personnel in local school districts. Specifically, if special education personnel could work with students not yet identified as needing special education services, the number of students eventually identified as special education students would be reduced. This could involve special education personnel working with the Multi-Tier System of Support (MTSS) providing interventions for students who have not been identified as needing special education or related services but who appear to need additional academic and behavioral support to succeed in a general education environment. For the past three years, nine Kansas school districts have implemented the MTSS. Task Force members agreed that a review of the

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outcomes of the use of the MTSS should be done before a recommendation could be made.

In addition, the Task Force agreed that a more thorough discussion and review of parameters to be used in defining equitability across school districts regarding special education funding should be done before a recommendation for a funding formula change could be made.

Because of this, the Task Force decided that more thorough evaluations would be conducted, at the direction of the Commission of Education, and presented to the Task Force at a meeting to take place in the summer of 2009.

## CONCLUSIONS AND RECOMMENDATIONS

The Task Force recommends state law concerning special education and related services be amended so that special education personnel may, on a limited basis, provide academic or behavioral services to students who are in need of intervention, as a means to prevent the need for special education services at a later date.

The Task Force delayed making a recommendation changing the current special education funding formula in order to evaluate suitable parameters to be used in defining the equitability of the formula and the Multi-Tier System of Support (MTSS) expenses and results in preparation for resumed meetings of the Task Force in the summer of 2009.