

MINUTES

SPECIAL COMMITTEE ON EDUCATION

November 16, 2010
Room 548-S—Statehouse

Members Present

Representative Clay Aurand, Chairperson
Senator Jean Kurtis Schodorf, Vice-chairperson
Senator Steve Abrams
Senator Pete Brungardt
Senator Anthony Hensley
Senator Roger Reitz
Senator John Vratil
Representative Pat Colloton
Representative Steve Huebert
Representative Harold Lane
Representative Virgil Peck
Representative Arlen Siegfried
Representative Ed Trimmer
Representative Valdenia Winn

Staff Present

Sharon Wenger, Kansas Legislative Research Department
Martha Dorsey, Kansas Legislative Research Department
Reagan Cussimano, Legislative Research Department
Laura Younker, Kansas Legislative Research Department
Theresa Kiernan, Office of the Revisor of Statutes
Jason Long, Office of the Revisor of Statutes
Dale Dennis, Kansas Department of Education
Dorothy Gerhardt, Committee Assistant

Others Present

Mike Reece, K 12, Inc.
Representative Don Hineman, 118th District
Derek Hein, Hein Law Firm
Diane Gjerstad, Wichita Public Schools
Stuart Little, Little Government Relations
Mark Tallman, Kansas Association of School Boards
Walt Chappell, Kansas Board of Education

Sue Storm, Kansas Board of Education
Bob Vancrum, Blue Valley USD #229
Mark Desetti, Kansas National Educators' Association
Bill Reardon, Kansas City USD #500
Dodie Wellshear, USA/Kansas
Jennifer Crow, Topeka USD #501
Scott Frank, Legislative Post Audit

Representative Lane moved the minutes of the September 21, 2010, meeting be approved as submitted. The motion was seconded by Representative Huebert. Motion carried on a voice vote.

Status of K-12 Education Funding

Dale Dennis, Deputy Commissioner of Education, appeared before the Committee to present current information regarding school finance in the state. The presentation began with a review of provisions in SB 359 (Attachment 1). Provisions in the bill used in determining special education state aid are:

- Determine the total (statewide) amount of state aid distributed on an average per teacher basis (teachers and paraprofessionals);
- Divide the amount determined above by the total full-time-equivalent enrollment of all school districts;
- Multiply the state average amount per pupil by 75 percent and then by 150 percent; and
- If the school district's amount per pupil is below 75 percent, the district will receive additional funds up to that amount. If the amount per pupil is above 150 percent per pupil, the district state aid will be reduced to that amount.

A copy of a letter from the United States Department of Education (Attachment 2) was next reviewed. This letter was in response to the Kansas Department of Education request for a waiver for state financial support for special education and related services for children with disabilities for Fiscal Year 2010. Following several amendments, the state had requested a waiver in the amount of \$55,492,707. The U.S. Department of Education stated that in reviewing this request, among factors considered was the fact that the reduction in the level of financial support for special education and related services of 12.8 percent represents a higher percentage reduction than the decrease of 12.3 percent in the State General Fund as a whole. The Department also stated it would be equitable to grant a partial waiver due to exceptional or uncontrollable circumstances—those being the unforeseen decline in the financial resources of the state. The waiver granted amounted to \$53,306,253, bringing the percentage decrease in the level of financial support for special education and related services in line with the percentage decrease in the level of appropriations from the State General Fund.

A review of the Federal Education Jobs Funds also was presented ([Attachment 3](#)). These funds are to be distributed by the Governor on December 1. Applying a portion of these funds to Maintenance of Effort for Special Education Requirements, estimated loss in revenue due to property values, increase in at-risk pupils, and increases in enrollment, leaves a remaining amount of approximately \$27.0 million.

Summary of Schools for Fair Funding Petition

Jason Long, Office of the Revisor of Statutes, provided a summary on the petition filed by Schools for Fair Funding. The plaintiffs in this case are four unified school districts and certain students who attend schools within those school districts. Their claims can be summarized as follows:

- Certain provisions of the School District Finance and Quality Performance Act (the Act), including the amount of base state aid per pupil established by the Act, violate Article 6 of the *Kansas Constitution* by not making suitable provision for the financing of education in Kansas.
- Legislative enactments and budget allotments over the past two years have further reduced the amount of state aid being distributed to the school districts. These actions also violate Article 6 of the *Kansas Constitution*.
- The inadequate funding of education has led to the inequitable distribution of state aid because poorer school districts that rely on state equalization payments have incurred greater reductions proportionally than wealthier school districts.
- Capital outlay equalization payments were not paid for the 2009-2010 school year as required by KSA 72-8814. The failure to make these payments affects all school districts entitled to receive such payments. Therefore, Plaintiffs are seeking to make this a class action so that any judgment for the Plaintiffs awarding money damages for the capital outlay equalization payments also would apply to all other school districts entitled to such payments.
- Education is a fundamental right that Kansas students are being denied through the inadequate funding of education.
- The school funding formula does not equitably distribute state aid to school districts. Students in school districts that do not receive an equitable portion of state aid are being denied equal protection under the law.
- KSA 72-64b03(d) is an unconstitutional limit on the judicial branch. This statute prohibits the courts from issuing orders closing public schools or enjoining the use of state funds for education as remedial measures in cases concerning the constitutionality of the Act.
- The state has failed to comply with KSA 72-64c03, which requires the Legislature to give education first priority in the budgeting process.
- The state has failed to comply with KSA 72-64c04, which requires the Legislature to increase state aid in accordance with increases in the Consumer Price Index (urban).

A short discussion with Committee members followed.

Purpose and Future of Special Committee

A short discussion was held regarding the purpose and future meetings of this Committee. It was determined discussion and a decision regarding future meetings would be held later in the day.

School Finance Bills Introduced but Not Passed

Chairperson Aurand next presented a brief summary of several school finance bills from past sessions for discussion. These included the following:

- **Calculation of High-Density At-Risk Pupil Weighting; Linear Transition Computation** - HB 2601 in the 2010 Legislative Session, as amended, would have provided for a linear transition formula to calculate the high-density at-risk pupil weighting for districts having between 35 percent and 50 percent at-risk pupils. For those districts having at-risk pupil percentages between 35 percent and less than 50 percent, the district would multiply the number of at-risk pupils by a factor of .007. For those districts having an at-risk pupil percentage of 50 percent or more, or for districts having an enrollment of at least 35.1 percent at-risk pupils and an enrollment density of at least 212.1 pupils per square mile, the district would multiply the number of at-risk pupils by .105 to determine the high-density at-risk weighting.

The provisions of this bill would take effect in the school year in which the appropriation for general state aid is sufficient to fund base state aid per pupil at \$4,492 or higher, and in each subsequent school year. The bill died in the Senate Education Committee.

- **Removing Ineligible Students from Free-Lunch Counts** - HB 2410, from the 2010 Legislative Session, would have made changes to the school finance formula related to at-risk students. If a student submits an application for free meals under the National School Lunch Act, and it is later determined that the student should not have been eligible, the school district or the Department of Education would notify the State Board of Education. After the notification, the Board would recompute the general fund budget of the school district based upon the adjusted enrollment, excluding the at-risk student. The amount of state aid to the affected district would be adjusted accordingly.

In addition, if a student became ineligible to receive free meals under the National School Lunch Act for failure to submit, in a timely manner, documentation necessary for verification of eligibility, the district would have until January 14 of the school year to submit the student's required documentation and avoid exclusion from the district's at-risk student count.

According to a performance audit conducted by the Legislative Division of Post Audit, in 2005-06, there were more than 1,800 students who were counted for at-risk funding, even though it was later determined that the students were not

eligible. The fiscal note related to this bill estimated savings of about \$3.3 million in FY 2010-11.

The bill died in the Senate Education Committee.

- **Adults Counted When Calculating At-Risk Funding** - The same performance audit described above found that the state allows school districts to use an alternative at-risk funding application so they do not lose funding when students are eligible, but do not receive free lunches, such as students in alternative settings. Auditors found that in eight alternative schools reviewed, 127 of the 319 free-lunch students were over the age of 20. HB 2337 in 2007 would have excluded students age 21 and older from at-risk funding.

This bill died in the House Education Committee without a hearing.

- **Change in Low Enrollment Weighting** - HB 2704, as introduced, would have changed current law so that any school district with less than 200 square miles and less than 400 pupils would have the same low enrollment weighting as those districts with 400 students. The Department of Education estimated that this bill would have reduced state aid payments by about \$3.3 million.

The House Education Committee amended the bill by reducing the enrollment requirement to 200 pupils. The House Committee of the Whole deleted this low enrollment weighting provision.

Other items briefly discussed included a portion of the Performance Audit Report by the Legislative Division of Post Audit of February 2010 ([Attachment 4](#)) comparing schools in Doniphan County to the Clay Center school district and savings that could be realized in consolidating various schools. Other items included a recommendation the Committee review the Common Core Curriculum as well as a review of the various audits performed by Legislative Division of Post Audit. It was requested the Committee be given a brief review of selected issues from school audits in the afternoon session. Consolidation of school districts also was mentioned as an item requiring attention as well as issues with providing quality education to areas experiencing declining populations and enrollments.

Select Issues from School Audits

The following issues from selected school audits ([Attachment 5](#)) performed by the Legislative Division of Post Audit were briefly summarized by Scott Frank, Legislative Post Auditor:

- *Districts Use of At-Risk Funds to Pay Existing Teachers* (Performance Audit Report, December 2008);
- *Funding Bilingual Education Based on Contact Hours Doesn't Link Funding with Needs* (Cost Study Analysis, January 2006);
- *An Error in the Transportation Aid Formula Over-Allocates Costs* (Cost Study Analysis, January 2006); and

- *Contracting for Grades Between Districts May Prevent Full Consolidation* (Performance Audit Report, February 2010).

Presentations Regarding SB 359

The following portion of **SB 359**, which will go into effect beginning in school year 2011-2012 was addressed by various special education representatives highlighting the effects on their various special education cooperatives.

The State Board of Education will determine the minimum and maximum amounts of state aid paid to districts for the costs of special teachers. Minimum and maximum factors will be determined by dividing the total special education per teacher entitlement by the full-time equivalent enrollment of all school districts to determine an average per pupil amount. Any district with a special education per pupil amount below 75 percent of that statewide average will receive additional funding; districts receiving 150 percent of that average will have funding decreased. (Each district's special education aid will continue to be determined by amounts per special teacher.) This provision will sunset on June 30, 2013.

The following individuals presented information in support of the Legislature reviewing the changes to be enacted with **SB 359** highlighting initial effects as well as the unintended consequences of this legislation on their special education cooperatives in following years.

- Bert Moore, Director, Chautauqua and Elk County Special Education Service Center (Attachment 6);
- Mike Lewis, Director, High Plains Educational Cooperative #611, Ulysses, KS (Attachment 7);
- Katherine Kersenbrock-Ostmeyer, Director of Special Education, Northwest Kansas Educational Service Center and Special Education Advisory Council and Kansas Interagency Coordinating Council on Early Childhood (Attachment 8);
- Terry E. Collins, Director, Doniphan County Education Cooperative #616 (Attachment 9);
- Mark Hauptman, Asst. Superintendent, Hays USD/Hays West Central Kansas Special Educational Cooperative (Attachment 10);
- Chris Hipp, Director, North Central Kansas Special Educational Cooperative (Attachment 11); and
- Dr. Lynn Ahrens, Director of Special Education, South Central Kansas Special Education Cooperative and Marcia Cantrell, Principal, Pratt County Special Education Co-op provided verbal testimony in support of a legislative review of SB 359.

Committee discussion followed with points made including maintenance of effort needed, whether this legislation is the beginning of a census-based approach to funding, transportation

issues regarding required services, increased enrollment and needs for special education, and loss of Medicaid funding.

Future Committee Meetings Discussion

Chairperson Aurand next invited a brief discussion regarding future meetings of the Committee. Senator Abrams and Representative Colloton spoke in favor of holding an additional meeting to address various issues regarding educational funding and other issues. The Chairperson next invited a show of hands from Committee members. Two members voted in favor of holding an additional meeting with ten members voting no.

Discussion of Proposed Legislation

It was moved by Representative Aurand and seconded by Representative Huebert that legislation be introduced regarding providing for a linear transition formula to calculate the high-density at-risk pupil weighting. Motion carried.

It was moved by Representative Aurand and seconded by Senator Vratil that the provisions of 2010 HB 2410 which made changes to the school finance formula relating to at-risk students receiving free meals be proposed. Motion carried.

It was moved by Representative Aurand and seconded by Representative Huebert that legislation be introduced not allowing students over 21 to be counted towards at-risk funding. Motion passed.

Representative Colloton moved to introduce a bill correcting the error in the transportation aid formula which over-allocates costs be introduced. Motion seconded by Senator Vratil. Motion carried.

Representative Colloton moved to introduce a bill repealing the statute which now allows grade sharing between districts indefinitely and adopt a statute that specifically prohibits grade sharing. The motion was seconded by Senator Vratil. Motion carried.

Representative Colloton moved to introduce legislation prohibiting the use of at-risk funding to pay existing teachers, seconded by Senator Abrams. Motion carried.

Representative Colloton moved a bill be introduced changing the bilingual enrollment basis to a head count, rather than a full-time-equivalent enrollment based on contact hours with an English as a Second Language-endorsed teacher; motion was seconded by Senator Vratil. Motion carried.

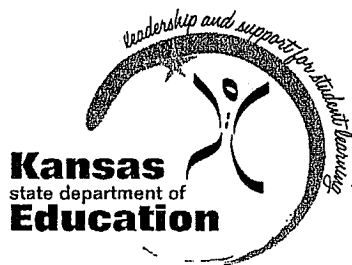
Representative Colloton moved a bill be introduced which requires full-time-equivalent enrollment be used for calculating at-risk funding, seconded by Senator Vratil. Motion carried.

The meeting was adjourned at 3:20 p.m.

Prepared by Dorothy Gerhardt
Edited by Sharon Wenger

Approved by Committee on:

December 21, 2010
(Date)



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November 16, 2010

TO: Special Committee on Education

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Special Education State Aid

In preparation for the discussion today on 2010 Senate Bill 359, listed below is simplified version of the bill approved by the 2010 Legislature. Senate Bill 359 provides a minimum and a maximum for special education state aid based upon an amount per pupil.

1. Determine the total (statewide) amount of state aid distributed on an average per teacher basis (teachers and paraprofessionals).
2. Divide the amount determined in #1 by the total full-time equivalent enrollment of all school districts.
3. Multiply the state average amount per pupil by 75 percent and then by 150 percent.
4. If the school district's amount per pupil is below 75 percent, the district will receive additional funds up to that amount. If the amount per pupil is above 150 percent per pupil, the district state aid will be reduced to that amount.

Additional information is available for your review.

h:leg:SCOE—SB 359—11-16-10

Special Committee on Education
November 16, 2010
Attachment 1

avg. cost per pupil = #685

| | | | | 2009-10 Final Categorical FTE | | | | | 2009-10 | | | | |
|-------------|-------|--------------|------------------------|-------------------------------|------------------|----------------|----------------|-------------------|-----------|--------------------------|--------------------------------|---------------------------|-------------------------|
| Contracting | USD# | County Name | USD Name | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | Teacher Entitl. \$24,780 | 2009-10 FTE (incl MILT & VIRT) | Average Cost All Students | >= \$514 and <= \$1,028 |
| 244 | D0243 | Coffey | Lebo-Waverly | 6.00 | 0.00 | 7.86 | 0.00 | 0.00 | 13.86 | 343,451 | 526.0 | | |
| 244 | D0244 | Coffey | Burlington | 25.21 | 0.00 | 23.23 | 0.00 | 0.00 | 48.44 | 1,200,343 | 823.0 | | |
| 244 | D0245 | Coffey | LeRoy-Gridley | 4.00 | 0.00 | 4.27 | 0.00 | 0.00 | 8.27 | 204,931 | 246.5 | | |
| 244 | TOTAL | | | 35.21 | 0.00 | 35.36 | 0.00 | 0.00 | 70.57 | 1,748,725 | 1,595.5 | 1,096 | FALSE |
| 253 | D0251 | Lyon | North Lyon Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 506.6 | | |
| 253 | D0252 | Lyon | Southern Lyon Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 498.3 | | |
| 253 | D0253 | Lyon | Emporia | 105.14 | 0.00 | 68.33 | 2.25 | 1.31 | 177.03 | 4,386,803 | 4,328.1 | | |
| 253 | D0284 | Chase | Chase County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 405.1 | | |
| 253 | D0386 | Greenwood | Madison-Virgil | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 230.2 | | |
| 253 | D0390 | Greenwood | Hamilton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 93.5 | | |
| 253 | D0417 | Morris | Morris County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 750.9 | | |
| 253 | TOTAL | | | 105.14 | 0.00 | 68.33 | 2.25 | 1.31 | 177.03 | 4,386,803 | 6,812.7 | 644 | TRUE |
| 273 | D0107 | Jewell | Rock Hills | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 292.0 | | |
| 273 | D0272 | Mitchell | Waconda | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 357.3 | | |
| 273 | D0273 | Mitchell | Beloit | 34.74 | 0.00 | 28.23 | 0.92 | 0.02 | 63.91 | 1,583,690 | 746.9 | | |
| 273 | D0298 | Lincoln | Lincoln | 1.00 | 0.00 | 0.02 | 0.00 | 0.00 | 1.02 | 25,276 | 340.0 | | |
| 273 | D0299 | Lincoln | Sylvan Grove | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 138.4 | | |
| 273 | TOTAL | | | 35.74 | 0.00 | 28.25 | 0.92 | 0.02 | 64.93 | 1,608,966 | 1,874.6 | 858 | TRUE |
| 282 | D0282 | Elk | West Elk | 21.21 | 0.00 | 21.84 | 0.34 | 0.12 | 43.51 | 1,078,178 | 336.0 | | |
| 282 | D0283 | Elk | Elk Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 190.6 | | |
| 282 | D0286 | Chautauqua | Chautauqua | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 367.5 | | |
| 282 | TOTAL | | | 21.21 | 0.00 | 21.84 | 0.34 | 0.12 | 43.51 | 1,078,178 | 894.1 | 1,206 | FALSE |
| 305 | D0239 | Ottawa | North Ottawa Co. | 1.12 | 0.00 | 0.00 | 0.00 | 0.00 | 1.12 | 27,754 | 619.2 | | |
| 305 | D0240 | Ottawa | Twin Valley | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 12,390 | 606.5 | | |
| 305 | D0305 | Saline | Salina | 231.34 | 0.01 | 168.29 | 4.49 | 2.54 | 406.67 | 10,077,283 | 7,036.0 | | |
| 305 | D0306 | Saline | Southeast of Saline | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 690.8 | | |
| 305 | D0307 | Saline | Elk-Saline | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 466.0 | | |
| 305 | D0327 | Ellsworth | Ellsworth | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 622.0 | | |
| 305 | D0328 | Ellsworth | Lorraine | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 410.3 | | |
| 305 | D0393 | Dickinson | Solomon | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 369.0 | | |
| 305 | D0435 | Dickinson | Abilene | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,526.7 | | |
| 305 | D0473 | Dickinson | Chapman | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 969.7 | | |
| 305 | D0481 | Dickinson | Rural Vista | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 419.3 | | |
| 305 | D0487 | Dickinson | Herington | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 510.1 | | |
| 305 | TOTAL | | | 232.96 | 0.01 | 168.29 | 4.49 | 2.54 | 408.29 | 10,117,427 | 14,245.6 | 710 | TRUE |
| 320 | D0320 | Pottawatomie | Wamego | 53.71 | 0.00 | 37.40 | 1.10 | 0.71 | 92.92 | 2,302,558 | 1,305.5 | | |
| 320 | D0323 | Pottawatomie | Westmoreland | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 845.1 | | |
| 320 | D0329 | Wabaunsee | Alma | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 470.0 | | |
| 320 | TOTAL | | | 53.71 | 0.00 | 37.40 | 1.10 | 0.71 | 92.92 | 2,302,558 | 2,620.6 | 879 | TRUE |
| 333 | D0108 | Washington | Washington Co. Schools | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 396.5 | | |
| 333 | D0109 | Republic | Republic County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 471.8 | | |
| 333 | D0224 | Washington | Clifton-Clyde | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 278.5 | | |
| 333 | D0333 | Cloud | Concordia | 54.05 | 0.00 | 37.62 | 1.25 | 0.72 | 93.64 | 2,320,399 | 1,067.7 | | |
| 333 | D0426 | Republic | Pike Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 247.0 | | |
| 333 | TOTAL | | | 55.05 | 0.00 | 37.62 | 1.25 | 0.72 | 94.64 | 2,345,179 | 2,461.5 | 953 | TRUE |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | | | 2009-10 Teacher Entitl. \$24,780 | 2009-10 FTE (incl MILT & VIRT) | Average Cost All Students | => \$514 and <= \$1,028 |
|---------------------------------|-------|--------------|-----------------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|--|-----------------------------------|------------------------------|----------------------------|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | | | | |
| 336 | D0322 | Pottawatomie | Onaga | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 320.5 | | |
| 336 | D0335 | Jackson | North Jackson | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 376.5 | | |
| 336 | D0336 | Jackson | Holton | 58.11 | 0.00 | 32.66 | 0.11 | 0.22 | 91.10 | 2,257,458 | 1,058.0 | | |
| 336 | D0337 | Jackson | Mayetta | 3.00 | 0.00 | 1.21 | 0.00 | 0.00 | 4.21 | 104,324 | 908.2 | | |
| 336 | D0441 | Nemaha | Sabetha | 0.00 | 0.10 | 0.00 | 0.00 | 0.00 | 0.10 | 2,478 | 924.6 | | |
| 336 | TOTAL | | | 61.11 | 0.10 | 33.87 | 0.11 | 0.22 | 95.41 | 2,364,260 | 3,587.8 | 659 TRUE | |
| 364 | D0364 | Marshall | Marysville | 15.89 | 0.00 | 21.50 | 0.11 | 0.13 | 37.63 | 932,471 | 719.2 | | |
| 364 | D0498 | Marshall | Valley Heights | 1.03 | 0.00 | 0.85 | 0.00 | 0.00 | 1.88 | 46,586 | 367.0 | | |
| 364 | TOTAL | | | 16.92 | 0.00 | 22.35 | 0.11 | 0.13 | 39.51 | 979,057 | 1,086.2 | 901 TRUE | |
| 368 | D0288 | Franklin | Central Heights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 531.5 | | |
| 368 | D0344 | Linn | Pleasanton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 323.0 | | |
| 368 | D0346 | Linn | Jayhawk | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 519.1 | | |
| 368 | D0362 | Linn | Prairie View | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 943.4 | | |
| 368 | D0365 | Anderson | Garnett | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,100.9 | | |
| 368 | D0367 | Miami | Osawatomie | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 1,137.0 | | |
| 368 | D0368 | Miami | Paola | 119.08 | 0.00 | 94.44 | 6.66 | 3.62 | 223.80 | 5,545,764 | 2,028.1 | | |
| 368 | D0416 | Miami | Louisburg | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,674.0 | | |
| 368 | TOTAL | | | 120.08 | 0.00 | 94.44 | 6.66 | 3.62 | 224.80 | 5,570,544 | 8,257.0 | 675 TRUE | |
| 373 | D0373 | Harvey | Newton | 89.08 | 0.36 | 46.70 | 1.17 | 0.27 | 137.58 | 3,409,232 | 3,401.6 | | |
| 373 | D0440 | Harvey | Halstead | 2.09 | 0.00 | 0.00 | 0.00 | 0.00 | 2.09 | 51,790 | 785.1 | | |
| 373 | D0460 | Harvey | Hesston | - 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 812.0 | | |
| 373 | TOTAL | | | 92.17 | 0.36 | 46.70 | 1.17 | 0.27 | 140.67 | 3,485,802 | 4,998.7 | 697 TRUE | |
| 379 | D0223 | Washington | Barnes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 329.7 | | |
| 379 | D0334 | Cloud | Southern Cloud | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 255.6 | | |
| 379 | D0378 | Riley | Riley County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 698.5 | | |
| 379 | D0379 | Clay | Clay Center | 50.07 | 0.00 | 44.39 | 0.82 | 0.36 | 95.64 | 2,369,959 | 1,359.3 | | |
| 379 | D0384 | Riley | Blue Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 217.5 | | |
| 379 | TOTAL | | | 50.07 | 0.00 | 44.39 | 0.82 | 0.36 | 95.64 | 2,369,959 | 2,860.6 | 828 TRUE | |
| 405 | D0376 | Rice | Sterling | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 530.5 | | |
| 405 | D0401 | Rice | Chase | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 138.5 | | |
| 405 | D0405 | Rice | Lyons | 31.96 | 0.00 | 31.26 | 0.45 | 0.43 | 64.10 | 1,588,398 | 799.4 | | |
| 405 | D0444 | Rice | Little River | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 316.5 | | |
| 405 | TOTAL | | | 31.96 | 0.00 | 31.26 | 0.45 | 0.43 | 64.10 | 1,588,398 | 1,784.9 | 890 TRUE | |
| 418 | D0400 | McPherson | Smoky Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 993.5 | | |
| 418 | D0418 | McPherson | McPherson | 81.63 | 0.00 | 64.18 | 1.68 | 0.70 | 148.19 | 3,672,148 | 2,251.6 | | |
| 418 | D0419 | McPherson | Canton-Galva | 0.57 | 0.00 | 0.19 | 0.00 | 0.00 | 0.76 | 18,833 | 373.4 | | |
| 418 | D0423 | McPherson | Moundridge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 415.0 | | |
| 418 | D0448 | McPherson | Inman | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 456.0 | | |
| 418 | TOTAL | | | 82.20 | 0.00 | 64.37 | 1.68 | 0.70 | 148.95 | 3,690,981 | 4,489.5 | 822 TRUE | |
| 428 | D0354 | Barton | Claffin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 210.5 | | |
| 428 | D0355 | Barton | Ellinwood | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 406.7 | | |
| 428 | D0403 | Rush | Otis-Bison | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 177.0 | | |
| 428 | D0428 | Barton | Great Bend | 65.28 | 0.00 | 45.86 | 1.81 | 1.84 | 114.79 | 2,844,496 | 3,038.7 | | |
| 428 | D0431 | Barton | Hoisington | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 622.4 | | |
| 428 | TOTAL | | | 65.28 | 0.00 | 45.86 | 1.81 | 1.84 | 114.79 | 2,844,496 | 4,455.3 | 638 TRUE | |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | | 2009-10 | | Average Cost All Students | ≥ \$514 and ≤ \$1,028 |
|---------------------------------|-------|-------------|----------------------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|-----------------------------|------------------------------|--------------------------|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | Teacher Entitl. \$24,780 | | |
| 442 | D0380 | Marshall | Vermillion | 0.00 | 0.00 | 0.39 | 0.00 | 0.00 | 0.39 | 9,664 | 529.1 | |
| 442 | D0442 | Nemaha | Nemaha Valley | 23.11 | 0.00 | 15.32 | 0.07 | 0.00 | 38.50 | 954,030 | 436.1 | |
| 442 | D0451 | Nemaha | B & B | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 186.5 | |
| 442 | D0488 | Marshall | Axtell | 0.00 | 0.00 | 0.80 | 0.00 | 0.00 | 0.80 | 19,824 | 294.6 | |
| 442 | TOTAL | | | 23.11 | 0.00 | 16.51 | 0.07 | 0.00 | 39.69 | 983,518 | 1,446.3 | 680 TRUE |
| 453 | D0207 | Leavenworth | Ft. Leavenworth | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,065.0 | |
| 453 | D0449 | Leavenworth | Easton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 698.7 | |
| 453 | D0453 | Leavenworth | Leavenworth | 202.88 | 0.21 | 105.02 | 0.45 | 0.32 | 308.88 | 7,654,046 | 3,823.0 | |
| 453 | D0458 | Leavenworth | Basehor-Linwood | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,121.6 | |
| 453 | D0464 | Leavenworth | Tonganoxie | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,860.9 | |
| 453 | D0469 | Leavenworth | Lansing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,501.4 | |
| 453 | TOTAL | | | 202.88 | 0.21 | 105.02 | 0.45 | 0.32 | 308.88 | 7,654,046 | 13,070.6 | 586 TRUE |
| 465 | D0285 | Chautauqua | Cedar Vale | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 144.0 | |
| 465 | D0462 | Cowley | Central | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 347.0 | |
| 465 | D0463 | Cowley | Udall | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 362.5 | |
| 465 | D0465 | Cowley | Winfield | 91.93 | 0.00 | 65.40 | 1.98 | 1.21 | 160.52 | 3,977,686 | 2,348.6 | |
| 465 | D0470 | Cowley | Arkansas City | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,628.9 | |
| 465 | D0471 | Cowley | Dexter | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 151.2 | |
| 465 | TOTAL | | | 91.93 | 0.00 | 65.40 | 1.98 | 1.21 | 160.52 | 3,977,686 | 5,982.2 | 665 TRUE |
| 489 | D0388 | Ellis | Ellis | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 392.6 | |
| 489 | D0395 | Rush | LaCrosse | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 294.5 | |
| 489 | D0432 | Ellis | Victoria | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 257.0 | |
| 489 | D0489 | Ellis | Hays | 82.38 | 0.00 | 38.95 | 1.63 | 0.02 | 122.98 | 3,047,444 | 2,839.3 | |
| 489 | TOTAL | | | 82.38 | 0.00 | 38.95 | 1.63 | 0.02 | 122.98 | 3,047,444 | 3,783.4 | 805 TRUE |
| 490 | D0205 | Butler | Bluestem | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 537.0 | |
| 490 | D0206 | Butler | Remington-Whitewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 524.0 | |
| 490 | D0375 | Butler | Circle | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,628.2 | |
| 490 | D0385 | Butler | Andover | 6.03 | 0.00 | 0.65 | 0.00 | 0.00 | 6.68 | 165,530 | 4,699.5 | |
| 490 | D0394 | Butler | Rose Hill | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.60 | 14,868 | 1,724.7 | |
| 490 | D0396 | Butler | Douglass | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 736.8 | |
| 490 | D0402 | Butler | Augusta | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,179.5 | |
| 490 | D0490 | Butler | El Dorado | 190.45 | 0.28 | 151.18 | 3.27 | 2.82 | 348.00 | 8,623,440 | 1,993.0 | |
| 490 | D0492 | Butler | Flinthills | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 284.5 | |
| 490 | TOTAL | | | 198.08 | 0.28 | 151.83 | 3.27 | 2.82 | 356.28 | 8,828,618 | 14,307.2 | 617 TRUE |
| 495 | D0228 | Hodgeman | Hanston | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 74.5 | |
| 495 | D0347 | Edwards | Kinsely-Offerte | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 357.5 | |
| 495 | D0495 | Pawnee | Ft. Lamed | 28.95 | 0.00 | 28.78 | 0.80 | 0.70 | 59.23 | 1,467,719 | 885.0 | |
| 495 | D0496 | Pawnee | Pawnee Heights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 146.1 | |
| 495 | D0502 | Edwards | Lewis | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 109.0 | |
| 495 | TOTAL | | | 28.95 | 0.00 | 28.78 | 0.80 | 0.70 | 59.23 | 1,467,719 | 1,572.1 | 934 TRUE |
| 500 | D0203 | Wyandotte | Piper | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 74,340 | 1,630.5 | |
| 500 | D0204 | Wyandotte | Bonner Springs | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 | 99,120 | 2,358.8 | |
| 500 | D0500 | Wyandotte | Kansas City | 367.00 | 0.00 | 97.34 | 8.64 | 0.93 | 473.91 | 11,743,490 | 18,735.7 | |
| 500 | TOTAL | | | 374.00 | 0.00 | 97.34 | 8.64 | 0.93 | 480.91 | 11,916,950 | 22,725.0 | 524 TRUE |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | | | 2009-10 | | Average Cost All Students | Average Cost All Students | Average Cost All Students | Average Cost All Students |
|---------------------------------|-------|-------------|-----------------------------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|-----------------------------|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | Teacher Entitl. \$24,780 | 2009-10 FTE (incl MILT & VIRT) | | | | |
| 602 | D0103 | Cheyenne | Cheylin | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 137.0 | | | | |
| 602 | D0105 | Rawlins | Rawlins County | 1.00 | 0.00 | 3.68 | 0.00 | 0.00 | 4.68 | 115,970 | 312.2 | | | | |
| 602 | D0208 | Trego | WaKeeney | 3.60 | 0.00 | 9.48 | 0.00 | 0.00 | 13.08 | 324,122 | 411.2 | | | | |
| 602 | D0241 | Wallace | Wallace | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 198.5 | | | | |
| 602 | D0242 | Wallace | Weskan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 103.0 | | | | |
| 602 | D0274 | Logan | Oakley | 1.96 | 0.00 | 0.78 | 0.00 | 0.00 | 2.74 | 67,897 | 413.4 | | | | |
| 602 | D0275 | Logan | Triplains | 1.00 | 0.00 | 0.80 | 0.00 | 0.00 | 1.80 | 44,604 | 82.5 | | | | |
| 602 | D0281 | Graham | Graham County | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 6.00 | 148,680 | 363.1 | | | | |
| 602 | D0291 | Gove | Grinnell | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 73.8 | | | | |
| 602 | D0292 | Gove | Wheatland | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 102.0 | | | | |
| 602 | D0293 | Gove | Quinter | 3.91 | 0.00 | 5.39 | 0.00 | 0.00 | 9.30 | 230,454 | 266.5 | | | | |
| 602 | D0294 | Decatur | Oberlin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 358.0 | | | | |
| 602 | D0297 | Cheyenne | St. Francis | 2.00 | 0.00 | 2.93 | 0.00 | 0.00 | 4.93 | 122,165 | 286.3 | | | | |
| 602 | D0314 | Thomas | Brewster | 0.00 | 0.00 | 1.53 | 0.00 | 0.00 | 1.53 | 37,913 | 98.0 | | | | |
| 602 | D0315 | Thomas | Colby | 5.60 | 0.00 | 11.88 | 0.00 | 0.00 | 17.48 | 433,154 | 916.5 | | | | |
| 602 | D0316 | Thomas | Golden Plains | 0.70 | 0.00 | 1.24 | 0.00 | 0.00 | 1.94 | 48,073 | 204.5 | | | | |
| 602 | D0352 | Sherman | Goodland | 1.00 | 0.00 | 12.90 | 0.00 | 0.00 | 13.90 | 344,442 | 899.5 | | | | |
| 602 | D0412 | Sheridan | Hoxie | 0.00 | 0.00 | 4.78 | 0.00 | 0.00 | 4.78 | 118,448 | 286.7 | | | | |
| 602 | D0468 | Lane | Healy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 92.5 | | | | |
| 602 | D0602 | Logan | NW KS Ed Services | 83.14 | 0.00 | 38.35 | 2.58 | 1.18 | 125.25 | 3,103,695 | | | | | |
| 602 | TOTAL | | | 104.91 | 0.00 | 99.74 | 2.58 | 1.18 | 208.41 | 5,164,397 | 5,605.2 | 921 | TRUE | | |
| 603 | D0101 | Neosho | Erie | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 508.5 | | | | |
| 603 | D0256 | Allen | Marmaton Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 338.5 | | | | |
| 603 | D0257 | Allen | Iola | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,300.9 | | | | |
| 603 | D0258 | Allen | Humboldt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 528.5 | | | | |
| 603 | D0366 | Woodson | Woodson | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 398.3 | | | | |
| 603 | D0387 | Wilson | Altoona-Midway | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 182.7 | | | | |
| 603 | D0413 | Neosho | Chanute | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,810.9 | | | | |
| 603 | D0479 | Anderson | Crest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 224.5 | | | | |
| 603 | D0603 | Allen | ANW Spec Ed Coop | 119.37 | 0.00 | 80.66 | 0.53 | 0.45 | 201.01 | 4,981,028 | | | | | |
| 603 | TOTAL | | | 119.37 | 0.00 | 80.66 | 0.53 | 0.45 | 201.01 | 4,981,028 | 5,292.8 | 941 | TRUE | | |
| 605 | D0254 | Barber | Barber Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 454.5 | | | | |
| 605 | D0255 | Barber | South Barber Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 227.5 | | | | |
| 605 | D0300 | Comanche | Comanche County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 317.1 | | | | |
| 605 | D0331 | Kingman | Kingman | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 988.7 | | | | |
| 605 | D0332 | Kingman | Cunningham | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 171.6 | | | | |
| 605 | D0349 | Stafford | Stafford | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 | 7,434 | 268.8 | | | | |
| 605 | D0350 | Stafford | St. John-Hudson | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 327.5 | | | | |
| 605 | D0351 | Stafford | Macksville | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 264.1 | | | | |
| 605 | D0361 | Harper | Anthony-Harper | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 833.6 | | | | |
| 605 | D0382 | Pratt | Pratt | 1.55 | 0.00 | 0.47 | 0.00 | 0.00 | 2.02 | 50,056 | 1,115.2 | | | | |
| 605 | D0422 | Kiowa | Greensburg | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 203.8 | | | | |
| 605 | D0424 | Kiowa | Mullinville | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 222.0 | | | | |
| 605 | D0438 | Pratt | Skyline | 0.90 | 0.00 | 0.16 | 0.00 | 0.00 | 1.06 | 26,267 | 342.4 | | | | |
| 605 | D0474 | Kiowa | Haviland | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 141.8 | | | | |
| 605 | D0511 | Harper | Attica | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 139.0 | | | | |
| 605 | D0605 | Pratt | South Central KS Special Ed | 113.79 | 0.00 | 101.32 | 1.96 | 0.51 | 217.58 | 5,391,632 | | | | | |
| 605 | TOTAL | | | 116.54 | 0.00 | 101.95 | 1.96 | 0.51 | 220.96 | 5,475,389 | 6,017.6 | 910 | TRUE | | |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | | 2009-10 | | Average Cost All Students | >= \$514 and <= \$1,028 | |
|---------------------------------|-------|-------------|----------------------------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|-----------------------------|------------------------------|----------------------------|-----------------------------------|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | Teacher Entitl, \$24,780 | | | 2009-10 FTE (incl MILT & VIRT) |
| 607 | D0436 | Montgomery | Caney | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 829.7 | | |
| 607 | D0445 | Montgomery | Coffeyville | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,815.2 | | |
| 607 | D0446 | Montgomery | Independence | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,837.7 | | |
| 607 | D0447 | Montgomery | Cherryvale | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 885.1 | | |
| 607 | D0461 | Wilson | Neodesha | 1.27 | 0.00 | 0.00 | 0.00 | 0.00 | 1.27 | 31,471 | 717.2 | | |
| 607 | D0484 | Wilson | Fredonia | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 730.0 | | |
| 607 | D0503 | Labette | Parsons | 1.42 | 0.00 | 0.00 | 0.00 | 0.00 | 1.42 | 35,188 | 1,235.0 | | |
| 607 | D0607 | Montgomery | Tri County Special Ed Coop | 117.76 | 0.00 | 77.29 | 1.12 | 0.83 | 197.00 | 4,881,660 | | | |
| 607 | TOTAL | | | 120.45 | 0.00 | 77.29 | 1.12 | 0.83 | 199.69 | 4,948,319 | 8,049.9 | 615 | TRUE |
| 608 | D0338 | Jefferson | Valley Halls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 414.3 | | |
| 608 | D0339 | Jefferson | Jefferson County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 482.5 | | |
| 608 | D0340 | Jefferson | Jefferson West | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 893.8 | | |
| 608 | D0341 | Jefferson | Oskaloosa | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 539.1 | | |
| 608 | D0342 | Jefferson | McLouth | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 491.5 | | |
| 608 | D0343 | Jefferson | Perry | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 954.5 | | |
| 608 | D0377 | Atchison | Atchison County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 664.6 | | |
| 608 | D0608 | Douglas | NE KS Education Services | 100.85 | 0.00 | 56.68 | 5.41 | 0.48 | 163.42 | 4,049,548 | | | |
| 608 | TOTAL | | | 100.85 | 0.00 | 56.68 | 5.41 | 0.48 | 163.42 | 4,049,548 | 4,440.3 | 912 | TRUE |
| 610 | D0309 | Reno | Nickerson | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,140.7 | | |
| 610 | D0310 | Reno | Fairfield | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 304.6 | | |
| 610 | D0311 | Reno | Pretty Prairie | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 258.4 | | |
| 610 | D0312 | Reno | Haven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 997.9 | | |
| 610 | D0313 | Reno | Buhler | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,140.3 | | |
| 610 | D0610 | Reno | Reno Co Education Coop | 94.90 | 0.26 | 55.31 | 1.33 | 0.33 | 152.13 | 3,769,781 | | | |
| 610 | TOTAL | | | 94.90 | 0.26 | 55.31 | 1.33 | 0.33 | 152.13 | 3,769,781 | 4,841.9 | 779 | TRUE |
| 611 | D0200 | Greeley | Greeley County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 211.8 | | |
| 611 | D0209 | Stevens | Moscow | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 187.8 | | |
| 611 | D0210 | Stevens | Hugoton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 985.7 | | |
| 611 | D0214 | Grant | Ulysses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,610.4 | | |
| 611 | D0215 | Kearny | Lakin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 628.5 | | |
| 611 | D0216 | Kearny | Deerfield | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 246.9 | | |
| 611 | D0217 | Morton | Rolla | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 199.5 | | |
| 611 | D0218 | Morton | Elkhart | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 633.9 | | |
| 611 | D0363 | Finney | Holcomb | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 939.8 | | |
| 611 | D0371 | Gray | Montezuma | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 234.3 | | |
| 611 | D0374 | Haskell | Sublette | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 478.5 | | |
| 611 | D0452 | Stanton | Stanton County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 462.5 | | |
| 611 | D0466 | Scott | Scott County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 868.7 | | |
| 611 | D0467 | Wichita | Leoti | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 427.5 | | |
| 611 | D0476 | Gray | Copeland | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 120.0 | | |
| 611 | D0494 | Hamilton | Syracuse | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 489.0 | | |
| 611 | D0507 | Haskell | Satanta | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 338.5 | | |
| 611 | D0611 | Grant | High Plains Ed Coop | 113.24 | 0.00 | 65.81 | 2.38 | 0.82 | 182.25 | 4,516,155 | | | |
| 611 | TOTAL | | | 113.24 | 0.00 | 65.81 | 2.38 | 0.82 | 182.25 | 4,516,155 | 9,063.3 | 498 | FALSE |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | | | 2009-10 | 2009-10 FTE (incl MILT & VIRT) | Average Cost All Students | => \$514 and <= \$1,028 |
|---------------------------------|-------|-------------|----------------------------------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|-----------------------------|-----------------------------------|------------------------------|----------------------------|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | Teacher Entitl. \$24,780 | | | |
| 613 | D0102 | Gray | Cimarron-Ensign | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 658.7 | | |
| 613 | D0106 | Ness | Western Plains | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 164.0 | | |
| 613 | D0219 | Clark | Minneola | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 261.1 | | |
| 613 | D0220 | Clark | Ashland | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 12,390 | 221.0 | | |
| 613 | D0225 | Meade | Fowler | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 161.0 | | |
| 613 | D0226 | Meade | Meade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 475.7 | | |
| 613 | D0227 | Hodgeman | Jetmore | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 264.5 | | |
| 613 | D0303 | Ness | Ness City | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 291.0 | | |
| 613 | D0381 | Ford | Spearville | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.13 | 3,221 | 358.0 | | |
| 613 | D0443 | Ford | Dodge City | 4.87 | 0.00 | 1.19 | 0.00 | 0.00 | 6.06 | 150,167 | 5,808.5 | | |
| 613 | D0459 | Ford | Bucklin | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.10 | 2,478 | 244.7 | | |
| 613 | D0477 | Gray | Ingalls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 229.0 | | |
| 613 | D0482 | Lane | Dighton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 243.5 | | |
| 613 | D0483 | Seward | Kismet-Plains | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 725.0 | | |
| 613 | D0613 | Ford | SW Area Coop | 139.15 | 0.11 | 110.75 | 8.49 | 2.66 | 261.16 | 6,471,545 | | | |
| 613 | TOTAL | | | 146.75 | 0.11 | 111.94 | 8.49 | 2.66 | 269.95 | 6,689,361 | 10,105.7 | 662 TRUE | |
| 614 | D0289 | Franklin | Wellsville | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 842.7 | | |
| 614 | D0348 | Douglas | Baldwin City | 2.85 | 0.00 | 0.00 | 0.00 | 0.00 | 2.85 | 70,623 | 1,336.4 | | |
| 614 | D0491 | Douglas | Eudora | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,454.0 | | |
| 614 | D0614 | Douglas | East Central KS Coop | 62.18 | 0.00 | 32.54 | 0.64 | 0.12 | 95.48 | 2,365,994 | | | |
| 614 | TOTAL | | | 65.03 | 0.00 | 32.54 | 0.64 | 0.12 | 98.33 | 2,436,617 | 3,633.1 | 671 TRUE | |
| 615 | D0415 | Brown | Hiawatha | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 835.9 | | |
| 615 | D0430 | Brown | Brown County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 617.2 | | |
| 615 | D0615 | Brown | Brown Co Special Ed Coop | 28.70 | 0.00 | 27.37 | 0.36 | 0.37 | 56.80 | 1,407,504 | | | |
| 615 | TOTAL | | | 28.70 | 0.00 | 27.37 | 0.36 | 0.37 | 56.80 | 1,407,504 | 1,453.1 | 969 TRUE | |
| 616 | D0111 | Doniphan | Doniphan West Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 373.1 | | |
| 616 | D0406 | Doniphan | Wathena | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 409.5 | | |
| 616 | D0429 | Doniphan | Troy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 347.0 | | |
| 616 | D0486 | Doniphan | Elwood | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 300.2 | | |
| 616 | D0616 | Doniphan | Doniphan Co Education Coop | 26.91 | 0.00 | 22.72 | 0.32 | 0.10 | 50.05 | 1,240,239 | | | |
| 616 | TOTAL | | | 26.91 | 0.00 | 22.72 | 0.32 | 0.10 | 50.05 | 1,240,239 | 1,429.8 | 867 TRUE | |
| 617 | D0397 | Marion | Centre | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 246.0 | | |
| 617 | D0398 | Marion | Peabody-Burns | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 325.7 | | |
| 617 | D0408 | Marion | Marion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 579.5 | | |
| 617 | D0410 | Marion | Durham-Hills | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 587.1 | | |
| 617 | D0411 | Marion | Goessel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 257.5 | | |
| 617 | D0617 | Marion | Marion Co Special Ed Coop | 48.78 | 0.00 | 30.46 | 0.39 | 0.13 | 79.76 | 1,976,453 | | | |
| 617 | TOTAL | | | 48.78 | 0.00 | 30.46 | 0.39 | 0.13 | 79.76 | 1,976,453 | 1,995.8 | 990 TRUE | |
| 618 | D0262 | Sedgwick | Valley Center | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 74,340 | 2,553.7 | | |
| 618 | D0264 | Sedgwick | Clearwater | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.20 | 4,956 | 1,273.4 | | |
| 618 | D0265 | Sedgwick | Goddard | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 4,887.0 | | |
| 618 | D0266 | Sedgwick | Maize | 0.41 | 0.00 | 0.13 | 0.00 | 0.00 | 0.54 | 13,381 | 6,378.9 | | |
| 618 | D0267 | Sedgwick | Renwick | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,945.7 | | |
| 618 | D0268 | Sedgwick | Cheney | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 782.8 | | |
| 618 | D0356 | Sumner | Conway Springs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 518.8 | | |
| 618 | D0369 | Harvey | Burton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 237.7 | | |
| 618 | D0439 | Harvey | Sedgwick | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 554.5 | | |
| 618 | D0618 | Sedgwick | Sedgwick Co Area Ed Service Coop | 286.45 | 0.21 | 197.26 | 2.28 | 1.68 | 487.88 | 12,089,666 | | | |
| 618 | TOTAL | | | 290.06 | 0.21 | 197.39 | 2.28 | 1.68 | 491.62 | 12,182,343 | 19,132.5 | 637 TRUE | |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | 2009-10 | | 2009-10 FTE (incl MILT & VIRT) | Average Cost All Students | Average Cost >= \$514 and <= \$1,028 |
|---------------------------------|-------|-------------|------------------------------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|-----------------------------------|------------------------------|--|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | Total FTE | | | |
| 619 | D0357 | Sumner | Belle Plaine | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.39 | 9,664 | 656.5 | |
| 619 | D0358 | Sumner | Oxford | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 333.5 | |
| 619 | D0359 | Sumner | Argonia | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 179.5 | |
| 619 | D0360 | Sumner | Caldwell | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 234.0 | |
| 619 | D0509 | Sumner | South Haven | 0.09 | 0.00 | 0.02 | 0.00 | 0.00 | 0.11 | 2,726 | 222.0 | |
| 619 | D0619 | Sumner | Sumner Co Special Ed Coop | 36.78 | 0.00 | 33.43 | 0.84 | 0.47 | 71.52 | 1,772,266 | | |
| 619 | TOTAL | | | 37.26 | 0.00 | 33.45 | 0.84 | 0.47 | 72.02 | 1,784,656 | 1,625.5 | 1,098 FALSE |
| 620 | D0287 | Franklin | West Franklin | 1.17 | 0.00 | 0.84 | 0.00 | 0.00 | 2.01 | 49,808 | 700.5 | |
| 620 | D0420 | Osage | Osage City | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 642.7 | |
| 620 | D0421 | Osage | Lyndon | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 428.0 | |
| 620 | D0434 | Osage | Santa Fe | 0.14 | 0.00 | 0.12 | 0.00 | 0.00 | 0.26 | 6,443 | 1,061.4 | |
| 620 | D0454 | Osage | Burlingame | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 317.0 | |
| 620 | D0456 | Osage | Marais Des Cygnes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 266.0 | |
| 620 | D0620 | Osage | Three Lakes Educational Coop | 74.40 | 0.00 | 52.26 | 0.91 | 0.39 | 127.96 | 3,170,849 | | |
| 620 | TOTAL | | | 75.71 | 0.00 | 53.22 | 0.91 | 0.39 | 130.23 | 3,227,100 | 3,415.6 | 945 TRUE |
| 636 | D0110 | Phillips | Thunder Ridge Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 236.5 | |
| 636 | D0211 | Norton | Norton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 688.9 | |
| 636 | D0212 | Norton | Northern Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 195.0 | |
| 636 | D0213 | Norton | West Solomon | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 38.0 | |
| 636 | D0237 | Smith | Smith Center | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 433.0 | |
| 636 | D0269 | Rooks | Palco | 1.35 | 0.00 | 0.30 | 0.00 | 0.00 | 1.65 | 40,887 | 147.5 | |
| 636 | D0270 | Rooks | Plainville | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 356.6 | |
| 636 | D0271 | Rooks | Stockton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 288.3 | |
| 636 | D0325 | Phillips | Phillipsburg | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 628.1 | |
| 636 | D0326 | Phillips | Logan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 183.5 | |
| 636 | D0392 | Osborne | Osborne | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 331.9 | |
| 636 | D0399 | Russell | Paradise | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 122.3 | |
| 636 | D0636 | Phillips | North Central KS Spec Educ | 83.52 | 0.00 | 65.83 | 1.86 | 0.82 | 152.03 | 3,767,303 | | |
| 636 | TOTAL | | | 84.87 | 0.00 | 66.13 | 1.86 | 0.82 | 153.68 | 3,808,190 | 3,649.6 | 1,043 FALSE |
| 637 | D0235 | Bourbon | Uniontown | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 437.6 | |
| 637 | D0246 | Crawford | Northeast | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 561.5 | |
| 637 | D0247 | Crawford | Cherokee | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 24,780 | 657.0 | |
| 637 | D0248 | Crawford | Girard | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,008.8 | |
| 637 | D0249 | Crawford | Frontenac | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 850.0 | |
| 637 | D0250 | Crawford | Pittsburg | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 2,700.2 | |
| 637 | D0404 | Cherokee | Riverton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 794.5 | |
| 637 | D0493 | Cherokee | Columbus | 0.00 | 0.00 | 0.40 | 0.00 | 0.00 | 0.40 | 9,912 | 1,113.0 | |
| 637 | D0499 | Cherokee | Galena | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 756.5 | |
| 637 | D0504 | Labette | Oswego | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 465.0 | |
| 637 | D0505 | Labette | Chetopa - St. Paul | 0.00 | 0.00 | 2.28 | 0.00 | 0.00 | 2.28 | 56,498 | 496.6 | |
| 637 | D0506 | Labette | Labette County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,604.4 | |
| 637 | D0508 | Cherokee | Baxter Springs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 927.0 | |
| 637 | D0637 | Crawford | SE KS Special Education | 161.84 | 0.00 | 158.16 | 1.10 | 0.91 | 322.01 | 7,979,408 | | |
| 637 | TOTAL | | | 162.84 | 0.00 | 160.84 | 1.10 | 0.91 | 325.69 | 8,070,598 | 12,372.1 | 652 TRUE |

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| Contracting Coop/Service Ctr | USD# | County Name | USD Name | 2009-10 Final Categorical FTE | | | | | Total FTE | 2009-10 Teacher Entitl. \$24,780 | 2009-10 FTE (incl MILT & VIRT) | Average Cost All Students | >= \$514 and <= \$1,028 |
|---------------------------------|--------------|------------------|----------|-------------------------------|---------------------|-------------------|-------------------|----------------------|--------------|--|-----------------------------------|------------------------------|----------------------------|
| | | | | Reg Teacher | Non-Public Equiv | Reg Aides @ .4 | Summer Teacher | Summer Aides @ .4 | | | | | |
| D0202 | Wyandotte | Turner | | 61.11 | 0.00 | 31.16 | 0.70 | 0.19 | 93.16 | 2,308,505 | 3,771.6 | 612 | TRUE |
| D0229 | Johnson | Blue Valley | | 343.83 | 0.95 | 156.02 | 6.19 | 4.50 | 511.49 | 12,674,722 | 20,308.0 | 624 | TRUE |
| D0230 | Johnson | Spring Hill | | 28.73 | 0.09 | 20.98 | 0.39 | 0.32 | 50.51 | 1,251,638 | 2,828.3 | 443 | FALSE |
| D0231 | Johnson | Gardner-Edgerton | | 70.91 | 0.00 | 51.89 | 1.07 | 0.72 | 124.59 | 3,087,340 | 4,549.9 | 679 | TRUE |
| D0232 | Johnson | DeSoto | | 83.32 | 0.00 | 39.25 | 0.83 | 0.52 | 123.92 | 3,070,738 | 6,214.7 | 494 | FALSE |
| D0233 | Johnson | Olathe | | 379.15 | 0.00 | 254.00 | 6.90 | 7.32 | 647.37 | 16,041,829 | 25,478.4 | 630 | TRUE |
| D0234 | Bourbon | Ft. Scott | | 17.82 | 0.00 | 17.12 | 0.44 | 0.16 | 35.54 | 880,681 | 1,890.8 | 466 | FALSE |
| D0259 | Sedgwick | Wichita | | 823.79 | 1.67 | 309.33 | 8.33 | 6.93 | 1,150.05 | 28,498,239 | 46,225.0 | 617 | TRUE |
| D0260 | Sedgwick | Derby | | 97.87 | 0.18 | 62.51 | 0.32 | 0.26 | 161.14 | 3,993,049 | 6,254.9 | 638 | TRUE |
| D0261 | Sedgwick | Haysville | | 76.02 | 0.00 | 47.11 | 1.49 | 1.24 | 125.86 | 3,118,811 | 4,782.4 | 652 | TRUE |
| D0263 | Sedgwick | Mulvane | | 27.39 | 0.00 | 15.87 | 0.15 | 0.10 | 43.51 | 1,078,178 | 1,850.0 | 583 | TRUE |
| D0290 | Franklin | Ottawa | | 32.98 | 0.00 | 23.45 | 0.26 | 0.14 | 56.83 | 1,408,247 | 2,439.8 | 577 | TRUE |
| D0308 | Reno | Hutchinson | | 69.62 | 0.00 | 43.73 | 0.24 | 0.21 | 113.80 | 2,819,964 | 4,653.5 | 606 | TRUE |
| D0321 | Pottawatomie | Kaw Valley | | 20.05 | 0.00 | 17.68 | 0.59 | 0.43 | 38.75 | 960,225 | 1,121.6 | 856 | TRUE |
| D0330 | Wabaunsee | Wabaunsee East | | 10.53 | 0.00 | 9.89 | 0.00 | 0.00 | 20.42 | 506,008 | 500.5 | 1,011 | TRUE |
| D0345 | Shawnee | Seaman | | 67.32 | 0.00 | 33.69 | 0.77 | 0.44 | 102.22 | 2,533,012 | 3,546.5 | 714 | TRUE |
| D0353 | Sumner | Wellington | | 26.57 | 0.00 | 38.20 | 0.11 | 0.19 | 65.07 | 1,612,435 | 1,648.3 | 978 | TRUE |
| D0372 | Shawnee | Silver Lake | | 10.31 | 0.00 | 8.16 | 0.23 | 0.07 | 18.77 | 465,121 | 742.9 | 626 | TRUE |
| D0383 | Riley | Manhattan | | 111.86 | 0.00 | 79.78 | 2.51 | 2.12 | 196.27 | 4,863,571 | 5,953.8 | 817 | TRUE |
| D0389 | Greenwood | Eureka | | 8.52 | 0.00 | 9.10 | 0.33 | 0.36 | 18.31 | 453,722 | 609.0 | 745 | TRUE |
| D0407 | Russell | Russell | | 17.56 | 0.00 | 9.96 | 0.01 | 0.00 | 27.53 | 682,193 | 944.6 | 722 | TRUE |
| D0409 | Atchison | Atchison | | 33.04 | 0.00 | 21.78 | 0.31 | 0.30 | 55.43 | 1,373,555 | 1,732.1 | 793 | TRUE |
| D0437 | Shawnee | Auburn Washburn | | 86.48 | 0.00 | 60.07 | 1.04 | 1.00 | 148.59 | 3,682,060 | 5,408.5 | 681 | TRUE |
| D0450 | Shawnee | Shawnee Heights | | 49.00 | 0.01 | 31.07 | 1.27 | 0.33 | 81.68 | 2,024,030 | 3,403.0 | 595 | TRUE |
| D0457 | Finney | Garden City | | 108.95 | 0.00 | 64.36 | 2.75 | 1.32 | 177.38 | 4,395,476 | 6,930.3 | 634 | TRUE |
| D0475 | Geary | Junction City | | 114.42 | 0.00 | 88.36 | 2.06 | 1.46 | 206.30 | 5,112,114 | 7,803.4 | 655 | TRUE |
| D0480 | Seward | Liberal | | 42.74 | 0.18 | 25.38 | 1.02 | 0.61 | 69.93 | 1,732,865 | 4,363.0 | 397 | FALSE |
| D0497 | Douglas | Lawrence | | 199.13 | 0.00 | 105.42 | 2.63 | 3.28 | 310.46 | 7,693,199 | 10,604.9 | 725 | TRUE |
| D0501 | Shawnee | Topeka | | 319.70 | 0.19 | 131.20 | 5.69 | 2.11 | 458.89 | 11,371,294 | 13,219.4 | 860 | TRUE |
| D0512 | Johnson | Shawnee Mission | | 386.20 | 0.92 | 189.66 | 5.96 | 4.03 | 586.77 | 14,540,161 | 26,548.0 | 548 | TRUE |

| Contracting | | | Increase/ Decrease |
|------------------|----------|----------------------------|-----------------------|
| Coop/Service Ctr | County | USD Name | |
| 244 | Coffey | Burlington | -108,494 |
| 282 | Elk | West Elk | -159,150 |
| 611 | Grant | High Plains Ed. Coop | 145,013 |
| 619 | Sumner | Sumner Co. Special Ed Coop | -113,785 |
| 636 | Phillips | North Central KS Spec Ed | -54,744 |
| 230 | Johnson | Spring Hill | 200,809 |
| 232 | Johnson | DeSoto | 124,294 |
| 234 | Bourbon | Ft. Scott | 90,758 |
| 480 | Seward | Liberal | 510,471 |

NOTE: SF1001 (if False)

Average Cost All Students less \$1,028 times 2009-10 FTE equal decrease OR

\$514 less Average Cost All Students times 2009-10 FTE equal increase

1-10

CC: Dale, Colman
Brad



UNITED STATES DEPARTMENT OF EDUCATION

THE DEPUTY SECRETARY

October 25, 2010

Honorable Mark Parkinson
Governor of Kansas
Capitol Building, Room 212S
Topeka, Kansas 66612-1590

Dear Governor Parkinson:

On March 16, 2010, the U.S. Department of Education (Department) granted a partial waiver in the amount of \$44,486,326 to Kansas for State financial support for special education and related services for children with disabilities for State Fiscal Year (SFY) 2010 (July 1, 2009-June 30, 2010) for the Individuals with Disabilities Education Act (IDEA) under 20 U.S.C. § 1412(a)(18)(C)(i) and 34 CFR § 300.163(c)(1). Subsequently, in a letter dated March 24, 2010, the State requested that the Department amend the waiver amount to \$58,174,427. On June 30, 2010, the State submitted a final request. The State's final request is to amend the waiver amount for SFY 2010 from the \$44,486,326 granted by the Department on March 16 to \$55,492,707.

The State submitted its initial request for a waiver to the Department in a letter dated May 22, 2009. In the May 22, 2009, letter, Kansas asked to reduce State financial support for special education and related services by \$60,212,507, which represented a 14.1 percent decrease for SFY 2010 when compared to the prior fiscal year. After requesting and receiving additional information, the Department, in its March 16 response letter, granted a waiver permitting Kansas to reduce the amount of State financial support for special education and related services for SFY 2010 by \$44,486,326. This reduction represents a 10.4 percent decrease from the amount of financial support made available by the State in SFY 2009, as then calculated by the State. The Department did not grant the State the full amount of the waiver that it requested because the Department determined it was inequitable to allow disproportionate reductions in the amount of State financial support for special education and related services when compared to reductions in the State General Fund as a whole.

Thereafter, as indicated above, the State submitted a request on March 24 to amend the amount of the waiver to \$58,174,427. Before the Department could respond to that request, the State informed the Department that it intended to submit another, final, request for a waiver. In a letter dated June 30, 2010, Kansas amended its waiver request for SFY 2010 from the \$44,486,326 granted by the Department on March 16 to \$55,492,707. The State is seeking an increase in the amount of the waiver granted on March 16 because the State's appropriations for its General Fund changed between the time the Department granted the waiver and the State's final request on June 30. In support of its request, the State submitted final appropriations figures for its State

Special Committee on Education
November 16, 2010
Attachment 2

General Fund for SFY 2010. The State's revised calculations for the State General Fund reflect a 12.3 percent decrease in appropriations for SFY 2010 when compared to SFY 2009. (The State had previously submitted documentation of a 10.4 percent decrease in appropriations for the State General Fund for SFY 2010 when compared to SFY 2009.) In addition, the State recalculated its level of financial support for special education and related services for SFY 2009 and SFY 2010 to reflect final figures for SFY 2010, and to reflect financial support provided by the State educational agency as well as other State agencies, consistent with the guidance provided by the Office of Special Education Programs' (OSEP's) 10-5 Memorandum issued December 2, 2009. The revised calculations for State financial support for special education and related services are \$433,384,169 for SFY 2009 and \$377,891,462 for SFY 2010, which represents a 12.8 percent decrease in the level of financial support for special education and related services.

Under 20 U.S.C. § 1412(a)(18)(A) and 34 CFR § 300.163(a), a State must not reduce the amount of State financial support for special education and related services for children with disabilities, or made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year. We are permitted to waive this requirement for a State, for one fiscal year at a time, if we determine that granting a waiver would be "equitable" due to exceptional or uncontrollable circumstances, such as a natural disaster or a precipitous and unforeseen decline in the financial resources of the State. As noted in our March 16, 2010, letter, the Department is aware that the State faces a difficult financial situation and has experienced a significant overall decrease in revenues from SFY 2009 to SFY 2010. However, regardless of whether a State receives a waiver under this authority, the State has a continuing obligation to ensure that a free appropriate public education (FAPE) is made available to all children with disabilities, as required in 20 U.S.C. § 1412(a)(1) and 34 CFR § 300.101.

In reviewing your June 30 request, to determine whether granting a waiver would be equitable, we considered all of the information provided by the State in all of its submissions--including that the reduction in the level of financial support for special education and related services of 12.8 percent represents a higher percentage reduction than the decrease of 12.3 percent in the State General Fund as a whole. We also considered the manner in which the State treated special education when compared to its appropriations for other agencies in the State, and other relevant information, including the current information provided by the State with regard to the targets it has set and its data on the compliance and performance indicators under section 616 of the IDEA (20 U.S.C. § 1416). In addition, when evaluating the equity of the proposed waiver, we considered the fact that the IDEA American Recovery and Reinvestment Act of 2009 (ARRA) funds were available to assist the State and local educational agencies (LEAs) in meeting their obligation to make FAPE available to all children with disabilities in SFY 2010. Accordingly, we have determined that it is not equitable to grant a waiver under 20 U.S.C. § 1412(a)(18)(C)(i) and 34 CFR § 300.163(c)(1) that would permit the State to reduce financial support for special education and related services by the full amount requested of \$55,492,707 for SFY 2010.

However, we have determined that it is equitable to grant a partial waiver due to exceptional or uncontrollable circumstances – the precipitous and unforeseen decline in the financial resources of the State – permitting Kansas to reduce the amount of State financial support made available

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for special education and related services for SFY 2010 by \$53,306,253. The \$53,306,253 represents a 12.3 percent decrease from its level of State financial support made available for special education and related services in SFY 2009. This brings the percentage decrease in the level of financial support for special education and related services in line with the percentage decrease in the level of appropriations from the State General Fund. The decision to grant a partial waiver relies heavily on the award by the Department to the State of substantial Part B ARRA dollars during this time period. Without those dollars, reductions in the State's level of financial support for special education likely would have adversely affected the State's ability to ensure that FAPE was available to all children with disabilities residing in Kansas and that result is incompatible with the IDEA.

In granting this partial waiver, we want to be clear to the State that, when making decisions about its level of State support for special education and related services in SFY 2011, the State should not anticipate, or rely on, a waiver of the requirement to maintain financial support for special education and related services. Indeed, since the advent of the State's economic downturn, the State will have had an opportunity to examine its sources and amounts of revenues and to plan how it will meet its obligations under the IDEA. In addition, as provided by 20 U.S.C. § 1412(a)(18)(D) and 34 CFR § 300.163(d), the amount of financial support required of the State in SFY 2011 is the same amount that would have been required in the absence of this partial waiver (i.e., \$433,384,169).

When a State fails to maintain financial support at the level required by law, the Department must reduce the allocation of funds to the State under section 611 of the IDEA for any fiscal year following the fiscal year for which the State fails to maintain effort, by the same amount by which the State fails to meet the requirement. 20 U.S.C § 1412(a)(18)(B) and 34 CFR § 300.163(b). The State's submissions to the Department in support of its waiver request document that it has failed to maintain financial support for special education and related services for SFY 2010 by \$2,186,454--the difference between the amount of financial support required to have been made available under this partial waiver (\$380,077,916) and the level made available by the State in SFY 2010 (\$377,891,462). Accordingly, the Department must reduce Kansas's Section 611 allocation for Federal Fiscal Year (FFY) 2011 by \$2,186,454. The funds that are not allocated to Kansas for FFY 2011 based on this reduction will be distributed, under the statutory formula, to other States as part of their FFY 2011 allocations.

As you know, the State must ensure that LEAs do not count ARRA Part B funds as "State" or "local" funds for the purpose of determining whether an LEA has met its supplement/not supplant and maintenance of effort requirements at 34 CFR §§ 300.202(a)(3) and 300.203. Further, if it is discovered, through means such as monitoring or auditing, that an LEA has not met these requirements, the Department will seek to recover funds from the State educational agency (SEA), in an amount equal to the amount by which the LEA did not meet the requirements. The amount recovered must be paid from non-Federal funds or Federal funds for which accountability to the Federal government is not required.

The Department will be undertaking additional monitoring of Kansas's implementation of Part B of the IDEA to assess whether FAPE is available to all children with disabilities, even though the

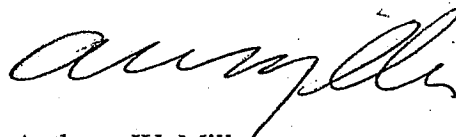
State has been granted the partial waiver described above. OSEP is working with the State to finalize the plans for these monitoring activities. In addition, in light of the Kansas Special Education Advisory Council's duties under 20 U.S.C. § 1412(a)(21)(D), particularly its duty under 20 U.S.C. § 1412(a)(21)(D)(i) to "advise the State educational agency of unmet needs within the State in the education of children with disabilities," we are providing the Council with a copy of this letter.

To ensure that the public is fully informed regarding the partial granting of this waiver, OSEP requires the SEA to prominently post on its Web site the State's March 24, 2010, and June 30, 2010, letters to the Department and this letter. In addition, OSEP is requiring the State to report to your OSEP State contact on January 10, 2011, and May 1, 2011, information related to the following:

1. what action is the State taking, or did the State take, to ensure that children with disabilities are receiving FAPE during the current school year (2010-2011), including monitoring, review of complaints filed or hearings requested; and
2. how will the State communicate with stakeholders regarding the waiver request and the State's actions to ensure that all children with disabilities are receiving FAPE?

We appreciate the State's continued commitment to serving children with disabilities and look forward to our continued collaboration on their behalf.

Sincerely,



Anthony W. Miller

cc: Kansas Commissioner of Education Diane M. DeBacker
Kansas Special Education Advisory Council

2-4

FEDERAL EDUCATION JOBS FUNDS
\$ 92,377,000

| | | |
|--|---|------------------|
| Meet Federal MOE Special Ed. Requirements | | 16,000,000 * |
| Loss in Est. Revenue from 20 Mills BSAPP @ \$4,012 | | 29,800,000 |
| 5 Percent Increase At-Risk Pupils BSAPP @ \$4,012 | | 13,600,000 |
| .3 Percent Increase Enrollment (1,430) BSAPP @ \$4,012 | — | <u>5,700,000</u> |
| Total Amount Required | | \$65,100,000 |
| Amount Remaining | | \$27,277,000 |

*Assumes successful waiver appeal.

SPECIAL EDUCATION
MAINTENANCE OF EFFORT

FY 2009

State Special Education State Aid \$ 427,718,409

FY 2011

Appropriation \$ 367,540,630

State Aid Reduction \$ 60,177,779

ARRA Revenue \$ 55,684,000



PERFORMANCE AUDIT REPORT

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

Special Committee on Education
November 16, 2010
Attachment 4

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

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

Figure 1-8
Districts That Currently Contract With Other Districts
To Share Entire Grades of Students
(as of December 2009)

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

Source: Contract agreements submitted by district officials and KIDS data from the Department of Education.

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

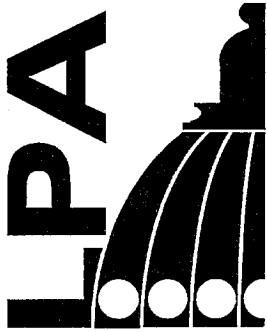
4-3

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

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

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

H-2



MEMORANDUM

Legislative Division of Post Audit
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TO: Members, Special Committee on Education
FROM: Scott Frank, Legislative Post Auditor
DATE: November 16, 2010
SUBJECT: Select Issues From School Audits

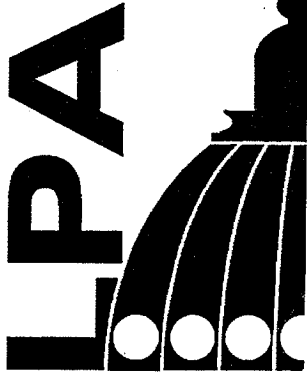
I've prepared this memo at Representative Colloton's request to provide additional information on a few of the school finance issues I presented to the Committee at the September meeting. I've summarized the issues below, and attached excerpts from our audit reports for each issue. The issues are as follows:

- **Some Districts Use At-Risk Funds To Pay Existing Teachers**—Some districts used some of their additional at-risk funding to pay the salaries of existing regular education teachers instead of paying for new teachers or new services. This isn't addressed in statute, but is allowed under KSDE guidelines.
- **Funding Bilingual Education Based on Contact Hours Doesn't Link Funding With Needs**—Full-time equivalent bilingual students are calculated in the school finance formula based on contact hours (time spent with a bilingual endorsed teacher). Because many bilingual services are provided by teachers who don't have this endorsement, this is a very poor measure of the number of bilingual students in a district.
- **An Error in the Transportation Aid Formula Over-Allocates Costs**—The transportation funding formula has a math error that results in an over-allocation of costs to students who live more than 2.5 miles from school—those for whom the State helps pay transportation costs. Fixing the error would reduce transportation aid by about \$14 million.
- **Contracting for Grades Between Districts May Prevent Full Consolidation**—A provision in State law that allows districts to contract with one another to provide instruction for entire grades of students likely delays voluntary consolidation and can cost the State a significant amount in low enrollment funding.

enclosure

sef

Special Committee on Education
November 16, 2010
Attachment 5



SCHOOL DISTRICT PERFORMANCE AUDIT REPORT

**K-12 Education: Reviewing School Districts'
At-Risk and Professional Development Programs**

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
December 2008**

Figure 1-3 on page 8 defines each of these types of programs and summarizes the findings of the academic research for each type of service. *Appendix C* includes a bibliography of the education research we reviewed. As *Figure 1-3* shows, the services offered by the districts were supported by education research.

The districts we visited also provide various non-academic at-risk services that generally are supported by research. These non-academic at-risk services tend to be related to improving school attendance, addressing behavior issues, providing prevention programs, or meeting students' basic needs, such as adequate food and clothing. The most common types of non-academic at-risk services included the following:

- **Absenteeism Interventions**—Officials at the Chase-Raymond, Syracuse, and Wichita school districts told us they did home visits to connect with students' families. Educational research shows that parental involvement is important to a child's academic success, and that home visits are effective in getting parents involved.
- **Behavior Interventions**—Several districts we visited either already have or currently are developing strategies for addressing students' problem behaviors. Some use a multi-tiered approach that includes increasingly intensive interventions. For example, the Louisburg school district recently trained its elementary school instructors on how to use Behavior Intervention Support Teams (BIST) to reduce disruptive behaviors in classes and improve hallway behavior. Using this type of behavior intervention to manage student behavior is supported by research from the Center on Positive Behavioral Interventions and Supports at the University of Oregon.
- **Early-Intervention and Prevention Services**—Some districts we visited had implemented programs aimed at preventing drug and alcohol abuse, such as Drug Abuse Resistance Education (DARE) and Drug Free Youth In Town (DFYIT). Research shows that prevention programs like these can be effective when they are used frequently and consistently. In addition to programs like those, the West Elk school district has implemented the Foster Grandparents program, which is funded through the Department of Social and Rehabilitation Services (SRS). In this program, community members offer additional support and guidance to individual students or classrooms.

In addition, some of the districts had implemented smaller programs aimed at addressing basic needs for students, such as providing school supplies, clothing, and food to needy students. While these services weren't necessarily supported by research, the districts spent very little money on such programs, instead relying heavily on donations.

The two smallest districts we visited used a significant amount of their at-risk funding to help pay for the salaries of their existing teachers. Officials from the Sylvan Grove and Chase-Raymond

5-3
7

districts told us they used State at-risk funding to pay for teacher salaries. Based on the personnel reports the districts submitted to the Department of Education, it appears that neither district added any new teaching positions over the past three years, meaning the funding has been used to pay a share of existing teachers' salaries. According to the superintendent in Sylvan Grove, that district has had a difficult time finding other ways to legally spend its new at-risk funding.

Guidelines developed by the Department allow districts to use State at-risk funds for teacher salaries, as long as the amount is proportional to the percent of students who are identified as at-risk. For example, if a district has identified 40% of the students in a school as at-risk, it can use State at-risk funding to pay for up to 40% of the teacher salaries in that school.

While State law doesn't specifically prohibit using at-risk funds to pay the salaries of existing teachers, the statutory reporting requirements imply that at-risk funds should be used for additional services—that is, services that are above and beyond what are offered to all students.

***Whether Specific
At-Risk Services
Will Be Effective
Depends Largely On
Whether a District
Has a Good
School Improvement
Process***

Our review of literature showed that school improvement isn't necessarily accomplished by implementing any one particular new program or service. Rather, educational best practices call for school districts to implement a continuous improvement process to help improve student performance and close the achievement gap. In general, that process includes changing school cultures, changing the way people work together, and changing how schools traditionally have worked with student data.

The Department provides a good framework for schools to use in developing an improvement process. The State Board of Education requires each school to develop a school improvement plan, and the Department has developed the Kansas Improvement Notebook—a document that outlines a model improvement process based on best practices—that can be used to help school districts fulfill this requirement. In addition, Department staff are available to provide technical assistance to school districts that need help developing an improvement process, although staff won't recommend specific vendors or services.

Figure 1-4 on page 10 shows the four main steps included in a model school improvement process. As the figure shows, the process involves a continuous cycle of assessing needs, developing services to address student needs, training teachers to provide those services, and reviewing student data to assess the effectiveness of academic services.

5-4

where English wasn't spoken well. These Census data reflect a slightly different time period, but it seems unlikely that none of these 114 districts had any bilingual students.

In addition, the bilingual students that districts do report aren't always reported consistently. Although those numbers can fluctuate from year to year for legitimate reasons, Department officials noted that these figures are self-reported and aren't audited, that pre-kindergarten students sometimes were included and sometimes not, and that definitions changed slightly one year.

2. RELATIONSHIP BETWEEN FUNDING AND SERVICES

Funding bilingual education based on service contact hours doesn't link funding with need. State bilingual funding is distributed based on the number of minutes that bilingual services are provided by "endorsed" teachers or by paraprofessionals who are supervised by such teachers. However, districts are reimbursed for a small portion of the time bilingual students are in the classroom. This information is shown in *Figure 2.2-2*.

Figure 2.2-2
Comparing FTE Bilingual Students to Students Receiving Bilingual Services,
and Showing State Bilingual Funding per Bilingual Student Served
2004-05

| District #, Name | State bilingual funding | Bilingual FTE used to calculate bilingual funding | # Students receiving services | State bilingual \$/student served |
|------------------|-------------------------|---|-------------------------------|-----------------------------------|
| 266 Maize | \$5,408 | 7.0 | 104 | \$ 52 |
| 418 McPherson | \$ 1,159 | 1.5 | 15 | \$ 77 |
| 457 Garden City | \$ 751,740 | 973.0 | 2,008 | \$ 374 |
| 405 Lyons | \$ 41,720 | 54.0 | 102 | \$ 409 |
| 500 Kansas City | \$ 1,362,519 | 1,763.5 | 4,063 | \$ 335 |
| 259 Wichita | \$ 2,258,696 | 2,923.5 | 5,342 | \$ 423 |
| 253 Emporia | \$ 565,157 | 731.5 | 1,235 | \$ 458 |
| 480 Liberal | \$ 640,485 | 829.0 | 1,296 | \$ 494 |
| 443 Dodge City | \$ 1,395,316 | 1,806.0 | 2,766 | \$504 |
| 217 Rolla | \$ 23,951 | 31.0 | 37 | \$ 647 |

Source: LPA analysis of data provided by sample districts.

5-5

The information presented in this figure raises two issues:

Even though districts are required to provide services to all bilingual students, the current funding formula treats them very unequally. As the figure shows, McPherson received a negligible amount of State bilingual funding, both in total and on a per-student basis, for the 15 bilingual students it served. During 2004-05, the district had one ESL-endorsed teacher, who traveled between elementary schools working with students one-on-one, and who provided one high-school-level class. Although the district incurred additional costs in providing these services, those services resulted in very few "countable" minutes for funding purposes.

In contrast, Rolla, with 38 bilingual students, received the highest level of State funding per student of any of the districts in our sample. Many of Rolla's teachers had an ESL endorsement during 2004-05. Here's an example of why that matters: an elementary teacher with an ESL endorsement who has one bilingual student in class all day generates bilingual funding nearly every minute of every day. The student is likely receiving what is called "modified instruction," which means the teacher is adapting instruction in some way to make the content more comprehensible.

Even though these districts have the same responsibility for educating their bilingual students, the State provides them with very different resources for doing so.

Districts may not get funded for all the bilingual services they provide. Paraprofessionals provide services to many bilingual students—in some cases a paraprofessional may be the only person who speaks the student's first language. However, districts may not be able to claim funding for all services paraprofessionals provide. For example, officials from Lyons said that, although paraprofessionals provide services to students in the high school and in pre-kindergarten, they couldn't claim funding for their services because they didn't have endorsed teachers at those levels to supervise the paraprofessionals.

In addition, some districts have an influx of students—particularly migrant students—after the official student count date for funding. Migrant students and their families move to or from an area based on the availability of work. For example, Liberal officials told us that 83 bilingual students enrolled after the September 20 count date. They were required to serve those students, but received no funding for them.

Neighboring states fund bilingual services based on headcount, not on service time provided. Oklahoma, Colorado, Missouri, Nebraska, and Iowa all base bilingual funding on headcount enrollments for bilingual students, not on the time they spend with an endorsed teacher. These states generally calculated bilingual aid by multiplying headcount by a weighting factor, and then by a base-level of state aid. (The bilingual weighting generated by our outcomes-based approach also uses headcounts of students, not contact hours.) Iowa and Colorado limit state funding to three and two years, respectively.

5-6

1.5: What Are the Additional Costs of Transporting Students Who Live More Than 2.5 Miles from School?

In general, the cost studies we reviewed either didn't try to address student transportation at all, or simply added the current transportation expenditures into their cost estimates. Likewise, we chose to exclude student transportation from our primary analyses of education costs. We did, however, examine those costs for the following reasons:

- Student transportation costs are a major expense for school districts that the State helps fund through the current formula.
- The school finance legislation passed in 2005 required an input-based cost study to consider the curricula, programs, and services mandated by State statute. Transporting certain students to and from school is required by statute.

BACKGROUND: TRANSPORTATION PROGRAM REQUIREMENTS

Under State law, school districts are required to transport public school students who live at least 2.5 miles from the school they attend, as long as one of the following conditions is met:

- the student lives outside a city
- the school is located outside a city
- the student lives in a different city than his or her school is located

In other words, districts aren't required to transport public school students who live less than 2.5 miles from school or who live in the same city where their school is located, regardless of how far they live from school (although they may choose to do so).

In addition to public school students, districts are required to transport students who attend accredited private or parochial schools within the boundaries of the district, as long as those students can gather at a place along a regular school bus route.

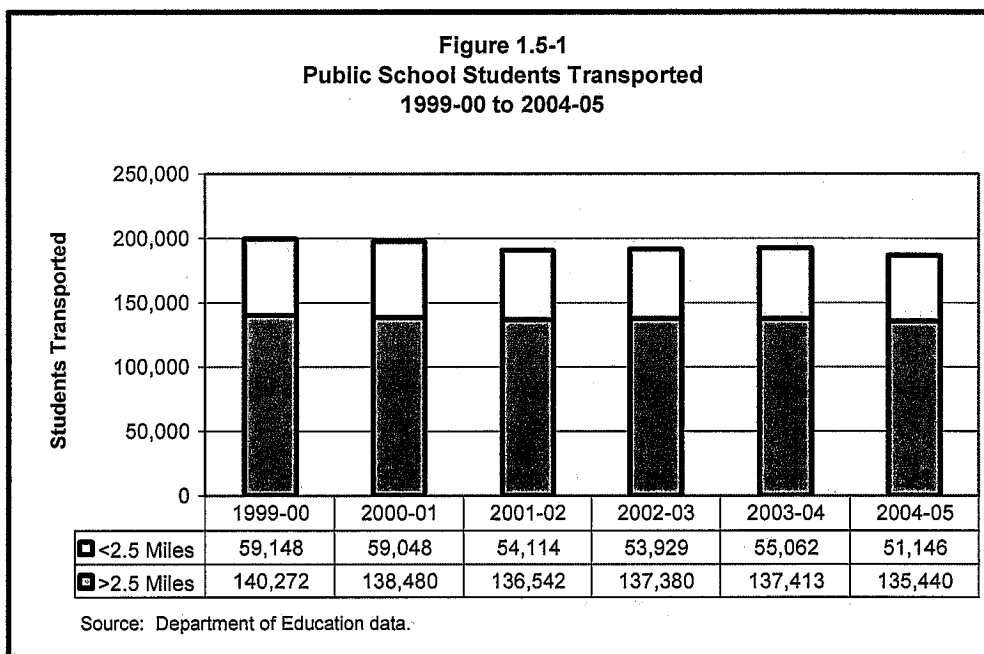
Districts may choose to charge a fee for transporting a student unless:

- the State already is paying for that student through the transportation funding formula
- the student is disabled
- the student is eligible for free or reduced-price lunches
- the student attends a private or parochial school and lives more than 2.5 miles from the school attended

BACKGROUND: STUDENTS SERVED BY THE TRANSPORTATION PROGRAM

During the 2004-05 school year, school districts transported more than 186,500 public school students to and from school for regular education activities. Of these, almost 135,500 students (73%) lived at least 2.5 miles from school. *Figure 1.5-1* shows the total number of local public school students transported by districts from 1999-00 through 2004-05.

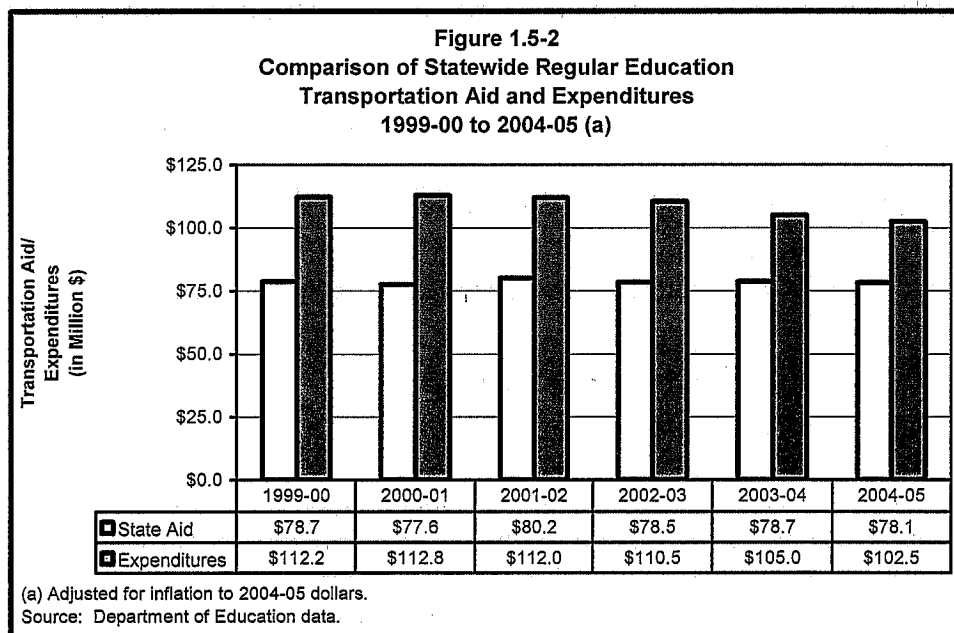
57



BACKGROUND: TRANSPORTATION PROGRAM EXPENDITURES

School districts reported spending \$102.5 million to transport students for regular education activities in 2004-05. In addition to costs for students who must be transported by law, this figure includes the cost of transporting students who live within 2.5 miles of school, as well as the cost of transporting students for school activities, such as field trips or athletic competitions. (Special Education transportation costs are excluded here.)

Figure 1.5-2 shows the total funding the State gave school districts to help cover transportation costs, and district transportation expenditures for regular education students over the past six years.



5-8

BACKGROUND: TRANSPORTATION PROGRAM FUNDING

State funding is based on a transportation weighting in the school funding formula. Under the transportation funding formula, which dates to 1973, the State reimburses districts for the cost of transporting regular education students who live at least 2.5 miles from the schools they attend. It doesn't reimburse districts for the cost of transporting students to and from school activities.

The State doesn't directly reimburse school districts for their actual transportation costs. Instead, the transportation funding formula is used to estimate how much it should cost school districts to transport students more than 2.5 miles, depending on the number of those students per square mile (student density) in the district. It does that in several steps:

1. First, the formula is used to allocate transportation costs between students who live more than 2.5 miles from school and those who live less than 2.5 miles. This is necessary because districts don't report their transportation costs by these categories of students; they only report total transportation costs. The steps involved in making this allocation can be transformed into a single mathematical equation, which is shown in **Figure 1.5-3**.

Figure 1.5-3
Transportation Cost Allocation Formula
in the Current Funding Formula

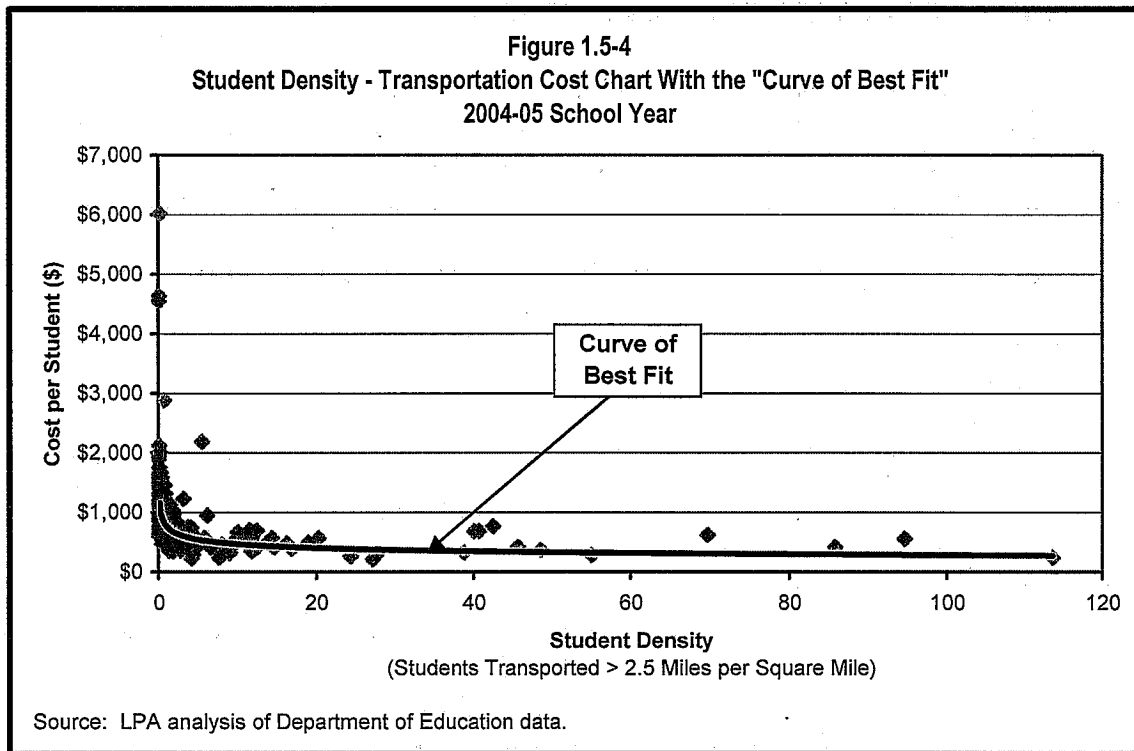
$$\text{COST PER STUDENT >2.5 MI} = \frac{\text{Total Costs} - \left[\left(\frac{\text{Total Costs}}{\text{Total Students}} \right) \times 0.5 \times \text{Students <2.5 mi} \right]}{\text{Students >2.5 mi}}$$

Source: LPA analysis of current transportation funding formula in K.S.A. 72-6411.

The formula uses 50% of the average cost for all students as the average cost of transporting a student less than 2.5 miles. This implies that the formula is built on the assumption that it's **twice as expensive** to transport students who live more than 2.5 miles from school as it is to transport students who live less than 2.5 miles. Department of Education officials confirmed that our assumption was correct.

2. Second, both the newly estimated cost per student transported more than 2.5 miles and the student density for each district are plotted on a chart. Statistical regression techniques are used to determine a "curve of best fit" through the cost data. This curve represents the average per-student cost of transporting students for districts with similar student densities. **Figure 1.5-4** shows the curve of best fit for 2004-05. A district's density is important—more densely populated districts tend to have lower per-student transportation costs, because it's more efficient to transport groups of students who live close together than it is to pick up and transport students who are spread out for miles.

5-9



The amount the State will reimburse each district is determined by finding the cost on the curve for each district's student density. That amount per student is multiplied by the number of students transported more than 2.5 miles. Using the cost curve helps ensure that districts are reimbursed for the average cost of similar districts, rather than what high-spending or low-spending districts spend.

For the 2004-05 school year, the State provided \$78.1 million in State transportation aid to school districts. State transportation aid for the past six years also is shown graphically on *Figure 1.5-2*.

COST STUDY: METHODOLOGY FOR ESTIMATING TRANSPORTATION COSTS

The methodology we used in estimating the cost of transporting students more than 2.5 miles as required by law can be described as follows:

1. We reviewed the current transportation funding formula set out in State statute to evaluate the reasonableness of how transportation aid is calculated. We paid particular attention to how transportation costs are allocated between students transported more than 2.5 miles (paid for by the State) and students transported less than 2.5 miles (not paid for by the State).
2. Based on our evaluation of the formula, we re-estimated transportation aid for each school district and compared the results to the actual State transportation funding districts received for the 2004-05 school year.
3. One aspect of the transportation funding formula that is often debated is whether the State should lower the 2.5 mile threshold for receiving State transportation aid. We didn't evaluate this policy issue in conducting this study.

5-10

COST STUDY: RESULTS FOR STUDENT TRANSPORTATION COSTS

1. ESTIMATED TRANSPORTATION COSTS

The Statewide estimated costs for transporting students who live more than 2.5 miles from school is \$66.9 million in 2005-06. This is about \$13.9 million less than the \$80.8 million the State is expected to pay out under the current formula. Those results are summarized in *Figure 1.5-5*.

Figure 1.5-5
Comparison of Transportation Costs
LPA ESTIMATES vs. CURRENT FUNDING FORMULA
2004-05 and 2005-06 School Years
(amounts in millions)

| Cost | LPA Estimate | | Current Funding Formula | Difference |
|------------------------|--------------|---------|-------------------------|------------|
| | 2004-05 | 2005-06 | 2005-06 | |
| Student Transportation | \$64.0 | \$66.9 | \$80.8 | (\$13.9) |

Source: LPA analysis of Department of Education Data

In arriving at our estimate, we reviewed and then revised the current formula to address two separate problems we identified. Those problems are discussed below:

First, the current formula produces some illogical and inconsistent results in allocating transportation costs to students who live more than 2.5 miles from school—those the State is helping pay for. We used the current formula to allocate transportation costs for several districts that had significantly different numbers and percentages of students that they transported more than 2.5 miles. The results were startlingly different. Here are examples for three districts:

- Lakin transported 171 students in 2003-04, 69% of whom lived more than 2.5 miles from school. On a per-student basis, the formula allocated **2.5 times** more transportation costs to these students than to students who lived less than 2.5 miles from school
- Liberal transported 1,078 students, 33% of whom lived more than 2.5 miles from school. The formula allocated **4 times** more costs to these students.
- Parsons transported 139 students, only 9% of whom lived more than 2.5 miles from school. The formula allocated **13 times** more costs to these students

These differences are not due to the distances students are transported, because the formula doesn't take that into account. Instead, these differences exist because the formula, in essence, does the following in allocating total transportation costs:

- allocates half of all transportation costs to students who live more than 2.5 miles from school (regardless of how many of these students there actually are)
- divides the rest of the transportation costs proportionally between students who live more than 2.5 miles from school, and students who live less than 2.5 miles.

5-11

Second, the cost of transporting non-resident (out-of-district) students is left in the current formula and allocated as a cost of transporting resident students. That means the State inadvertently reimburses districts for the part of those non-resident students' costs that is allocated to students living more than 2.5 miles from school.

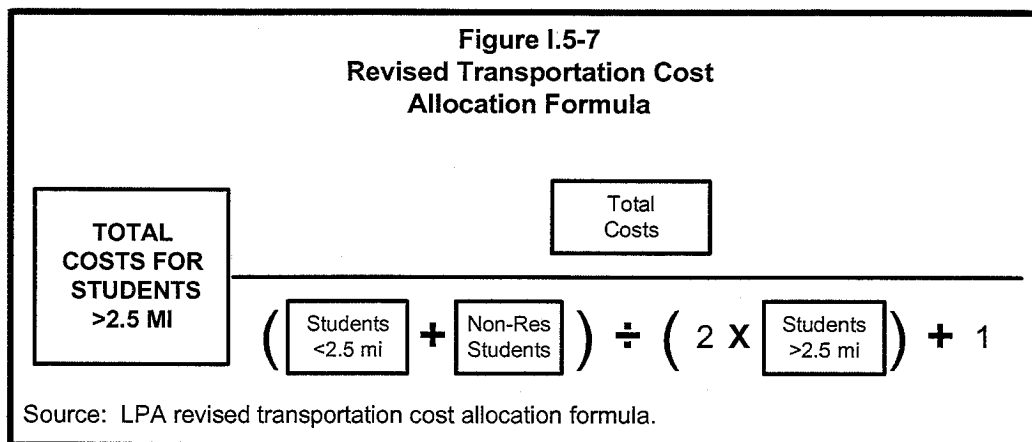
The impact on these three sample districts of both problem areas we identified with the formula is shown in *Figure 1.5-6* (under the column headed current formula). It's clear from these examples that the formula is **not** uniformly "implementing" the built-in assumption—that it's twice as expensive to transport students who live more than 2.5 miles from school as it is to transport students who live less than 2.5 miles. We revised the formula to do that. The revised results for these three districts also are shown on *Figure 1.5-6*.

Figure 1.5-6
Examples of Transportation Cost Allocation in Three Districts
2004-05 School Year

| | USD 215 Lakin | | USD 480 Liberal | | USD 503 Parsons | |
|--|--------------------|---------------------------|--------------------|---------------------------|--------------------|---------------------------|
| REPORTED INFO (a) | | | | | | |
| Total Transp. Costs | \$202,650 | | \$274,042 | | \$126,233 | |
| Students Transported | | | | | | |
| More than 2.5 miles | 118 | | 356 | | 12 | |
| Less than 2.5 miles | 42 | | 716 | | 119 | |
| Non-res. students | 11 | | 5.5 | | 8 | |
| Total | <u>171</u> | | <u>1077.5</u> | | <u>139</u> | |
| ALLOCATED COSTS | | | | | | |
| | Current Formula | LPA Revised Formula | Current Formula | LPA Revised Formula | Current Formula | LPA Revised Formula |
| Total Allocated Costs | | | | | | |
| More than 2.5 miles | \$177,763 | \$165,486 | \$182,991 | \$136,113 | \$72,198 | \$20,064 |
| Less than 2.5 miles | \$24,887 | \$29,451 | \$91,051 | \$136,878 | \$54,035 | \$99,481 |
| Non-res. students | \$0 | \$7,713 | \$0 | \$1,051 | \$0 | \$6,688 |
| Total | <u>\$202,650</u> | <u>\$202,650</u> | <u>\$274,042</u> | <u>\$274,042</u> | <u>\$126,233</u> | <u>\$126,233</u> |
| Allocated Per-Student Costs | | | | | | |
| More than 2.5 miles | \$1,506 | \$1,402 | \$514 | \$382 | \$6,017 | \$1,672 |
| Less than 2.5 miles | \$593 | \$701 | \$127 | \$191 | \$454 | \$836 |
| Non-res. students | \$0 | \$701 | \$0 | \$191 | \$0 | \$836 |
| Per-Student Cost Ratio | | | | | | |
| > 2.5 mi to < 2.5 mi | 2.54 | 2.00 | 4.04 | 2.00 | 13.25 | 2.00 |
| (a) Allocations for the 2004-05 school year are based on 2003-04 school year information. Source: LPA analysis of current transportation funding formula. | | | | | | |

5-12

The revised formula itself is shown in *Figure 1.5-7*; the actual and revised amounts of State transportation aid for all 300 school districts in 2004-05 and 2005-06 are shown in **Appendix 13**.



2. OTHER ISSUES RELATED TO TRANSPORTATION FUNDING

We noted that the current formula provides funding for students who live in the same city as their school, even though school districts aren't required by law to transport them. In other words, although State law doesn't require districts to transport all students who live more than 2.5 miles from school, the transportation funding formula helps pay for any students that districts choose to transport more than 2.5 miles.

Districts don't report how many of the students they do transport more than 2.5 miles who are required to be transported under State law. Without this information, we weren't able to calculate the cost of transporting only those students who are required by law to be transported.

Two possible ways that the transportation requirements and the funding formula could be aligned:

- **Restrict transportation aid to those students whom districts are required by law to transport.** That would exclude students who are transported within a city's limits from being eligible for funding. As a result, virtually all students would be excluded in districts that are almost wholly within a city, including Kansas City, Topeka, and Hutchinson, and those districts would receive almost no State transportation aid.
- **Require districts to transport all students who live more than 2.5 miles from school, even if it is within the city limits.** That would mean some districts would have to begin transporting a number of new students.

5-13

**Additional Information Related to the Impact of Problems with the
Transportation Formula Identified in the K-12 Education Cost Study**

November 13, 2006

Our analysis of the current transportation formula showed that it systematically over-allocates total transportation costs to students who live at least 2.5 miles from school—the ones the State is helping pay for. (The formula assumes it's 2X as expensive for students transported at least 2.5 miles, but in practice the formula always allocates more than 2X, and can allocate as much as 14X the cost to these students.) When that over-allocation is corrected, the estimated amount of State transportation funding is reduced for every district.

During presentations of our cost study results, legislators and others raised two primary questions regarding the current formula and rural districts:

- **Did the current formula allocate a higher percent of transportation costs to students bused more than 2.5 miles just for the small, rural districts?** In other words, perhaps the allocation of additional costs just to those districts was intentional.
- **Did the current formula allocate a higher percent of transportation costs to rural districts because of the longer distances they have to bus their students?** In other words, perhaps the "problems" we identified simply related to the distances districts had to bus their students.

We analyzed our data, and found that the answer to both questions is no. We prepared two sets of charts to help show those results:

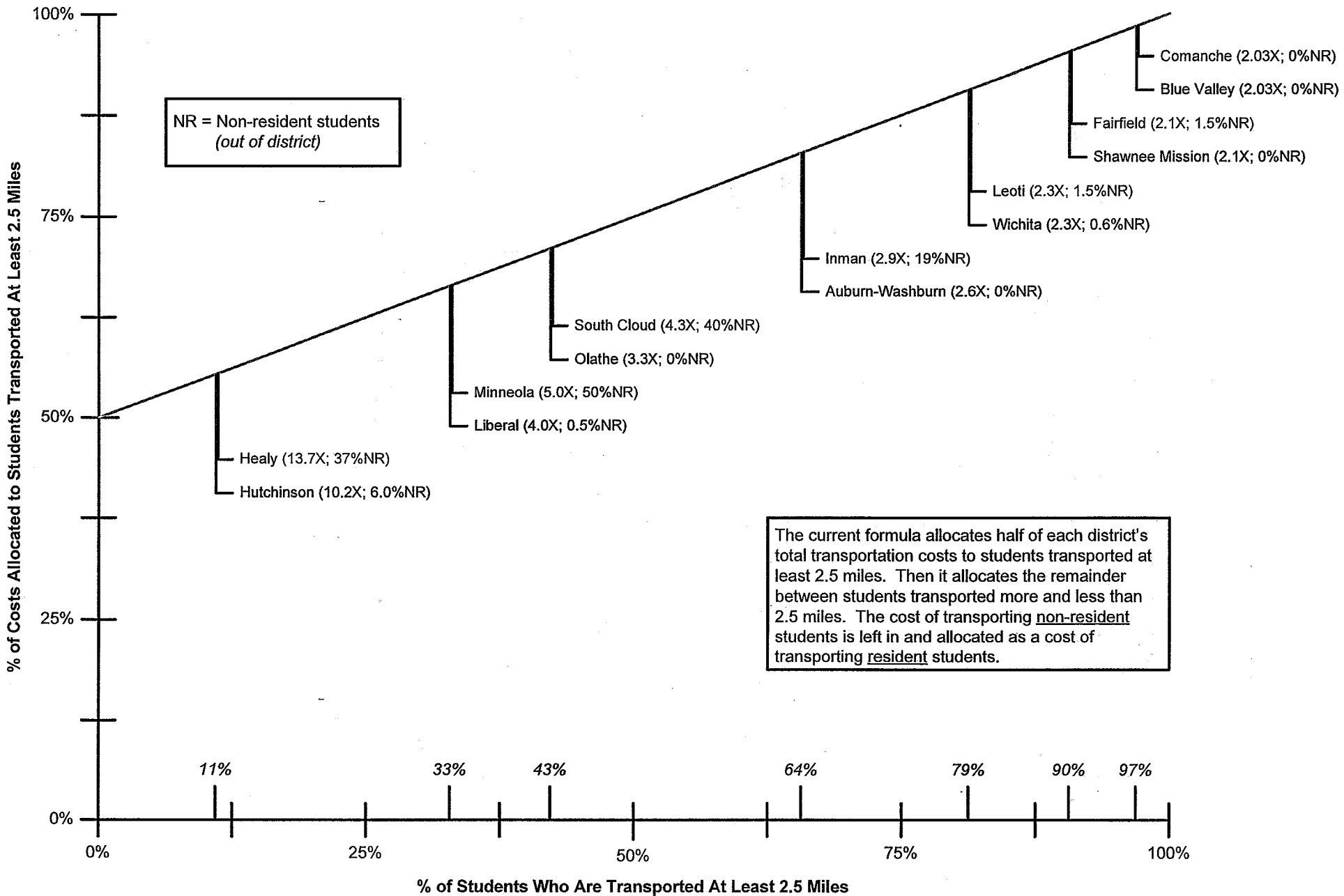
- The first chart shows an analysis of allocated transportation costs for seven paired districts that transport the same % of their students more than 2.5 miles. The chart shows the over-allocation occurs for both small and large districts.

In the small districts, a lot of the students transported at least 2.5 miles also were non-residents. These students' costs also were allocated to in-district students, even though the law says their costs should not be counted in computing transportation weighting.

- The next four charts show the effect of plotting allocated costs on a chart with the density of the student population. (Districts are reimbursed based on the average transportation costs for districts with similar student densities.) The top chart shows the existing formula (current and "corrected"). The next three charts show the impact of different assumptions regarding the cost of transporting students more than 2.5 miles.

15

Allocation of Costs To Students Transported At Least 2.5 Miles Under the Current Transportation Formula



SPECIAL COMMITTEE ON EDUCATION
Testimony Provided by Bert Moore
November 16, 2010

I would like to thank the committee for allowing me to address issues and concerns related to the implementation of SB 359 which is scheduled to go into effect for the 2011-12 school year. I am referring specifically to the 150% cap on "excess cost" paired with the added state aid for agencies that are below 75% of "excess cost" .

In 2008 the "Special Education Funding Task Force" was formed to review the funding of special education in Kansas. The committee was composed of legislative representatives, board of education members appointed by the Kansas Association of School Boards, members appointed by the United School Administrators, a Kansas National Education Association, and ex-officio member the Commissioner of Education, Alexa Posny. I was selected by the United School Administrators to serve on the Task Force. Alexa Posny was elected the chairperson of the Task Force, and I was elected the Vice-Chairperson for the Task Force.

In our initial meetings it was decided by consensus of the group that no district or agency would be impacted negatively if a change was recommended to the state funding formula for special education. The Task Force heard testimony from a variety of persons and decided to make no recommendation to change the Kansas special education funding formula.

What I would like to share with you today is what I have learned after researching the outcomes that will occur as a result of the change in the state funding formula for special education state aid when "excess cost" is expanded for agencies under 75% of excess cost, and capped for districts over 150% of excess cost. I will first address the "increase" in state aid for agencies under 75% of excess cost. The data I will use is from spreadsheets I requested from the KSDE Director of School Finance using the 2009-10 Personnel Database compared to the general education enrollment for local education agencies that are part of a Cooperative, Interlocal or provide their own special education programs.

Increase in State Aid for Agencies Under 75% of Excess Cost Using 2009-10 Data

- There were five agencies that would receive additional state aid which would amount to \$1,071,345 in additional state aid. This amount was not appropriated as part of the bill and will need to be taken from the "pool" of funds targeted under the state's "categorical aid" funding formula.
- Most special education agencies spend 90-95% of their budget on "personnel" costs so when provided additional state aid, it is assumed that these districts will "add" staff. One agency would receive over \$500 thousand dollars. This agency would more than likely hire staff which they may not need when their special education student incident rate is already low.

Special Committee on Education
November 16, 2010
Attachment 6

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

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

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

Additional Points of Clarification

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

The overall cost for this two year initiative will ultimately reduce the state aid for ALL agencies by approximately \$45 per teacher unit using the 2009-10 data. This is based on a difference of \$635,172 for those agencies that will receive additional state aid compared to the reduction for the agencies in excess of 150% of excess cost.

I am asking the Committee to take these points into consideration and delay the implementation of this measure or rescind it. The changes in the special education funding formula as modified by SB 359 have too many "unintended consequences" that will negatively impact the ability of local education agencies to provide students with disabilities with a free appropriate public education in the least restrictive environment. The implementation of this measure will not reduce the special education costs for the state but redistribute them in a manner that will reduce the state aid for ALL agencies that receive state Personnel reimbursement. Those agencies below 75% of excess cost will lose federal funds if they do not maintain the same level of funding (local effort) when this measure sunsets at the end of the 2012-2013 school year.

Thank you.

Bert Moore

Special Committee on Education
Testimony on part (f) 1 thru 6 of SB359

Mike Lewis, Director
High Plains Educational Cooperative #611
Ulysses, Kansas

Thank you for this opportunity to share some concerns I have with parts of SB 359. Under the provision of this bill, High Plains Educational Cooperative #611 would gain $\$16 \times 9,063 \text{ FTE} = \$145,008$ which would make High Plains Educational Cooperative a winner. (Appendix A) Or would it? I compare this idea being of a winner to someone giving you a litter of puppies. It sounds great when they're small and cuddly but as they grow up you may find that you should have checked out what you won.

The concept has two purposes. The upper limit is intended to discourage over identification of special education students or excessive spending. The lower limit is designed to give districts a minimum guarantee of funds to serve students without regard to the number of students identified or special education teachers employed.

I am wondering about the upper limit. It was designed to discourage over placement of students in Special Ed. The example I have included shows Kansas Special Education students by Primary Exceptionality and how the total number of IEPs in the state grew by only 44 IEPs, from 2004 to 2010 (Appendix B). I feel as Special Ed directors, we are working hard to control placements in Special Ed. There has been an increase in staff by Special Ed service providers, but it was not due to over identification of students as far as I can determine.

The upper limit set at \$1028 would have no effect on placements. If you cut staff and increase students, then you would drop below the magic number.

The lower limit is designed to give districts a minimum guarantee of funds to serve students. Until you go above the magic number set as a lower limit, which is set at \$514, then you would gain nothing.

My concerns:

1. The uncertain stability of the upper (\$1028) and lower (\$514) limits, which could change with more or less students coming into the state.
2. The teacher entitlement changes each year, which could affect a district.

3. In a High Plains situation, you would gain \$145,008 one year and then lose all of it if you went above \$514. There would be additional costs to the local districts to make up this loss of these funds in addition to whatever funds it would take to cover the other districts that dropped below \$514, or whatever the amount would be at that time.

Appendix C

4. The teacher entitlement amount is usually determined in or around the first of June, which is well past the time to notify teachers of continued employment. If a district would go above the \$514, you need to make up the amount a district was getting before they went above the \$514. (Budget concern.)

5. District assessment, could go up or down at the last minute.

6. Maintenance of effort issues / concerns.

7. If you are a district in the middle of the \$1028 and \$514 limit, you lose.

8. How does this fit with all the proposed funding changes, which are currently being discussed?

9. This does not take into consideration a high needs student moving into a district.

10. Local option budget concerns.

SB359 was developed to address catastrophic aid concerns. Taking funds from one district and giving them to another, was considered not to be in the best interests of children. This process, which set upper and lower limits that effect funds a district receives and then taking from one USD and giving to another USD, is doing the same thing that SB 359 was created to stop. I oppose any process that takes from one School district and gives to another.

We have SB 359, which sets a standard for catastrophic aid use. Medicaid make up has it assurances of funds, and transportation is protected. So why doesn't categorical aid have the same importance?

7-2

| Contracting Coop/Service Ctr | County | USD Name | Increase/ Decrease |
|---------------------------------|----------|----------------------------|-----------------------|
| 244 | Coffey | Burlington | -108,494 |
| 282 | Elk | West Elk | -159,150 |
| 611 | Grant | High Plains Ed. Coop | 145,013 |
| 619 | Sumner | Sumner Co. Special Ed Coop | -113,785 |
| 636 | Phillips | North Central KS Spec Ed | -54,744 |
| 230 | Johnson | Spring Hill | 200,809 |
| 232 | Johnson | DeSoto | 124,294 |
| 234 | Bourbon | Ft. Scott | 90,758 |
| 480 | Seward | Liberal | 510,471 |

NOTE: SF1001 (if False)

Average Cost All Students less \$1,028 times 2009-10 FTE equal decrease OR

\$514 less Average Cost All Students times 2009-10 FTE equal increase

2009-10 Final Categorical FTE

2009-10

1-5

| USD# | USD Name | Reg | lon-Publi | Reg | Reg | Summe | Summe | Summe | Total | Teacher | Entit | 2009-10 FTE | Average | >= \$514 | Appendix C | | |
|--------------|-------------|---------------|-------------|---------------|--------------|-------------|-------------|-------------|---------------|------------------|--------------------|-------------------|----------------|-------------|---------------|-------------|-------|
| | | Teacher | Equiv | Aides | Aides | er | Aides | Aides | FTE | \$24,780 | (incl MILT & VIRT) | Cost All Students | and <= \$1,028 | 2006-07 FTE | 2007-08 FTE | 2008-09 FTE | |
| D0200 | Greeley Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 211.8 | | | | 229 | 236.8 | 211 |
| D0209 | Moscow | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 187.8 | | | | 198.4 | 209.3 | 208.7 |
| D0210 | Hugoton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 985.7 | | | | 964.4 | 985.4 | 947.7 |
| D0214 | Ulysses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,610.4 | | | | 1610.3 | 1616.3 | 1591 |
| D0215 | Lakin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 628.5 | | | | 618 | 615.5 | 637 |
| D0216 | Deerfield | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 246.9 | | | | 312 | 290 | 278 |
| D0217 | Rolla | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 199.5 | | | | 204 | 201 | 200 |
| D0218 | Elkhart | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 633.9 | | | | 669 | 663.5 | 676.3 |
| D0363 | Holcomb | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 939.8 | | | | 843 | 823 | 865 |
| D0371 | Montezuma | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 234.3 | | | | 242.6 | 242.6 | 214 |
| D0374 | Sublette | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 478.5 | | | | 483.5 | 496.1 | 461.4 |
| D0452 | Stanton Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 462.5 | | | | 444.5 | 441.5 | 423.2 |
| D0466 | Scott Co. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 868.7 | | | | 874.2 | 847.4 | 855.9 |
| D0467 | Leoti | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 427.5 | | | | 457.4 | 426.5 | 426.1 |
| D0476 | Copeland | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 120.0 | | | | 120 | 133.8 | 112.5 |
| D0494 | Syracuse | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 489.0 | | | | 461 | 457 | 469.5 |
| D0507 | Satanta | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 338.5 | | IEPs | 1220 | 361 | 340 | 343 |
| D0611 | HPEC | 113.24 | 0.00 | 164.53 | 65.81 | 2.38 | 2.05 | 0.82 | 182.25 | 4,516,205 | | | | 9092.3 | 9025.7 | 8920.3 | |
| TOTAL | | 113.24 | 0.00 | 164.53 | 65.81 | 2.38 | 2.05 | 0.82 | 182.25 | 4,516,205 | 9,063.3 | 498 | FALSE | \$16 | 145008 | | |
| | 2010-2011 | 110.01 | | | 59.24 | | | | 171.63 | 4,307,036 | 9063.3 | 475 | 514 | \$38.78 | \$351,474.77 | | |
| | | | | | | | | | teacher | 24,250 | | | | | | | |
| | 2011-2012 | 113.00 | | | 65.81 | 2.38 | | 0.82 | 182.01 | 4,765,217 | 9063 | 526 | 514 | 0.00 | 0.00 | | |
| | | | | | | | | | teacher | 24,250 | | | | | | | |

SPECIAL COMMITTEE ON EDUCATION
Testimony from Katherine Kersenbrock-Ostmeyer
Director Special Education and Coordinator of the tiny k (Part C)
program for the Northwest Kansas Educational Service Center
November 16, 2010

Thank you for allowing me to express my concerns pertaining to the implementation of SB 359 scheduled to go into effect with the 2011-12 school year. Specifically, I am opposed to the portion of the bill that pertains to the 150% cap on "excess cost" paired with the added state aid for agencies that are below 75% of "excess cost."

In reviewing SB359 several issues related to the excess cost calculation procedures were found to negatively impact funding in rural areas and to discourage collaboration to tiny k (Part C Birth to three year old special education programs) services. Below I have six areas that demonstrate unintended and harmful effects related to the funding calculations of the bill: I believe you will agree that the amendment will need to be repealed.

1) The cost calculations are based on state funding for special education teacher equivalents at the local education agency and then factored with their overall student count. The student numbers calculated are for all students in the local education program and not just for students receiving special education services. This approach immediately places rural areas at a disadvantage.

At the Northwest Kansas Educational Service Center we work with many very small schools and unlike a larger school that may be able to hire one teacher to serve a group of students with a particular disability---We often times need a teacher to serve only one or just a few students. For example in our Deaf Education program we have 3 children that require sign language interpreters and specialized instruction. These students range in age from early elementary to high school and attend school approximately 73 miles apart. We do our best to utilize just one teacher of the Deaf to serve all three students, however, we must provide the one-on-one interpreter services at each location. Historically our area has identified and served an unusually large number of students with hearing disabilities. In a larger school population services could be more easily addressed with shared resources. But in our region a mostly one-on-one approach is not a choice but a matter of providing mandated services. Another example is that our region has 17 students with Autism served in 9 different school districts. The maximum number of students with autism in any one district is three. Once again our specialized teacher must travel an average of 72 miles from one program to the next. These situations may seem unusual but this is simply the case in rural special education. Unlike Urban systems, which have opportunities to advantage "economies of scale" in service delivery---rural areas more often experience the opposite effect or "diseconomies of scale" in those opportunities to reduce staff by grouping service to one area. It is simply not an option!

2) For the Local Education Agencies that serve Infants and Toddlers (tiny k) or flow through teacher entitlements for Infant and Toddler Networks---SB359 calculates the teacher

entitlement for not only the school age level special education teachers but also those serving infants and toddlers. The teacher entitlement counts all special education staff without a calculation for the added number of children served under age 3. For those of us that serve the infant and toddler population we would experience an inflated teacher entitlement total. For those that access teacher entitlement dollars for another tiny k Networks, this bill would discouraged the support as it would place them at an excess cost risk.

3) As I reviewed the KSDE tentative calculation for SB 359 using 2009-2010 figures, I found that one district projected to experience a significant fund increase was doing so with the student count from their virtual school. This district would receive special education dollars based on a population historically made up of non-special education students.

4) The calculations in this bill also put those of us with private schools at a numbers disadvantage. Special Education staff required to provide special education services would be calculated toward the teacher entitlement totals without the benefit of a full student count.

5) Should a school gain additional funding from this bill's excess cost calculations in one year—the teacher entitlement would reflect the increase. This increase or new monies would then be factored into the next years excess cost calculations making the district ineligible for similar funds the following year. This funding rollercoaster of having funds one year and not the next would not only make budgeting difficult it would also jeopardize the requirements for "Maintenance of Effort" in the Federal Special Education Law. And finally,

6) If you add up the totals in the "Increase/Decrease section of the 2009-2010 KSDE calculation you will find more money is paid out than is withheld. The overage would then decrease per teacher reimbursement across the state. This categorical reduction mimics the reduction of 2008—which is why the original catastrophic bill formula was introduced last session.

Although SB 359 is considered an excess cost bill - - I believe it is shadowed by a census based approach that leaves those of us in rural areas at a financial disadvantage. Furthermore I believe you will find the bills calculation procedures flawed and create funding inconsistencies beyond those ever intended.

Again, thank you for considering my thoughts and concerns about SB 359.

Abstract

Over the past few decades, a handful of states have chosen to provide state financing of special education programs through a method referred to as "Census-Based" funding—an approach which involves allocated block-grant funding on an assumed basis of uniform distribution of children with disabilities across school districts. The approach has been argued to eliminate financial incentives for classification of marginal—low severity, higher incidence—disabilities. We explain herein that despite some evidence linking headcount-based financing schemes to increased classification on rates (a) no evidence exists whether the incentivized rates are more or less indicative of true prevalence of disabilities, and (b) where attempts have been made to discern whether certain populations of children with disabilities are in fact uniformly distributed, researchers have found that they are not. We use U.S. Census data on families of children with disabilities to evaluate the geographic and demographic distribution of those families in Pennsylvania and New Jersey, finding high degrees of geographic clustering, relationships between census disability rates, census poverty rates, geographic locations and school district classification on rates. In short, we find families of children with disabilities to be non-randomly and non-uniformly distributed across geographic spaces in Pennsylvania and New Jersey. We conclude by evaluating the equity consequences of assuming falsely that these children are distributed uniformly.

Bruce D. Baker is a Professor in the Department of Educational "Theory, Policy, and Administration at Rutgers, "The State University of New Jersey. Matthew J. Ramsey is an Assistant Professor in the Department of Teacher Education at Benedictine College where he directs the Special Education Teacher Education program.

After (b) in the middle of the abstract you read... "where attempts have been made to discern whether certain populations of children with disabilities are in fact uniformly distributed, researchers have found they are not." And later you read ... "we find families of children with disabilities to be non-randomly and non-uniformly distributed across geographic spaces..."

Within the body of the paper it is stated that "it is generally well understood that children in poverty and children with limited English language proficiency are not distributed evenly across schools and districts. (Duncombe and Yinger, 2008)."

It does not seem wise to initiate a funding system based upon an assumption that students with disabilities are equally distributed in Kansas. Research indicates that children with disabilities in other states are non-randomly and non-uniformly distributed across geographic spaces.

As stated earlier there is no way to accurately predict how many winners and losers there will be next year, there is a way to predict what would happen if there is a movement towards a 92% cap on excess costs.

Using the FY 10 data:

75% x 685 = 514 150% x 685=1028
85% x 685 = 582 120% x 685=822
92% x 685 = 630

75% x 685= 5 agencies <514=**13 district winners** 150% x 685= 4 agencies >1028=**14 district losers**
85% x 685= 5 agencies<582=**17 district winners** 120% x 685= 21 agencies >822=**121 district losers**
92% x 685=13 agencies<630=**38 district winners** 92% x 685= 51 agencies >630=**229 district losers**

As you have heard or will soon hear, there are many unintended effects of this amendment to SB 359. As a current member and Past President of the Kansas Association of Special Education Administrators, I cannot be in favor of a funding formula that creates winners and losers.

Those 51 special education agencies equal 80% of the 64 agencies across the state. They represent 229 of the state's school districts. So, 229 districts will suffer a negative financial effect from this type of census based formula. Under the current system, every teacher is reimbursed at the same rate regardless of how much a district/agency chooses to spend on salaries. The State Department is estimating \$24,250 per teacher for 2010-11. The more you spend in salaries, the less \$24,250 will cover. The more efficient a district/agency is the more \$24,250 will cover.

I ask that the Committee consider all that you hear today and that you do not implement a funding formula that will, -- immediately reduce teacher aid by \$40 to \$45 -- create major problems with the special education budget process-- create maintenance of effort issues --and rob Peter to pay Paul.

9-2

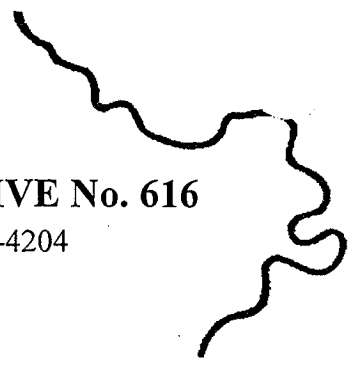
DONIPHAN COUNTY EDUCATION COOPERATIVE No. 616

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Troy, KS 66087

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Terry E. Collins, Director



Special Committee on Education

Testimony Provided by Terry Collins

November 16, 2010

Thank you for this opportunity to address issues related to SB 359. I am the Director of Doniphan County Education Cooperative/Inter-local # 616. I am a current member and a Past President of the Kansas Association of Special Education Administrators. I am the legislative representative for Region 3 for KASEA.

On March 3rd, 2010 I testified before the House Education Committee in opposition of HB 2600 which includes the 75%-150% limits on excess cost. There was very little information on the effects of this bill and it died in committee on May 28, 2010. SB 359 was later amended to include the limits of 75%-150% and on 3/24/2010; "final action" in the House was to pass SB 359 as amended. Still, very little was known about the effect of this bill on school districts.

During testimony on HB 2600 I learned that its purpose was to be a first step in the direction towards a census based funding formula or movement towards a 92% cap on excess costs. When legislators were first told about the effects of the amendment to SB 359, the FY '09 average costs of all students was \$608 and only 5 LEA's would be affected. (three winners and two losers) Using the FY '10 data, the average cost of all students is \$685. The number of LEA's affected has now jumped to nine with five winners and four losers. Those LEA's represent 27 different school districts. There is no way to accurately predict how many districts will be winners and losers in 2011-2012.

Contrary to the name, "census based" does not rely on census data regarding prevalence of students with disabilities residing in particular school districts. Census based funding is based upon the premise that students with disabilities are equally distributed across the state and throughout differing socio-economic status levels. Census-based funding provides local districts a lump sum allocation based on the assumption of a uniform distribution of students with disabilities.

Professor Bruce Baker at Rutgers in New Jersey and Matthew Ramsey Assistant Professor and Director of the Special Education Teacher program at Benedictine College in Atchison Kansas has recently published a research study in the Journal of Educational Finance. (35:3 Winter 2010 245-275). I have provided you a copy of the abstract with my written testimony.

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Special Committee on Education

Room 548-South, Statehouse

November 16, 2010

Testimony provided by Mark Hauptman, Asst. Supt.
Hays West Central Kansas Special Education Coop

Thank you for allowing this testimony on SB 359. Specifically, I am opposed to the amendment which added determination of minimum and maximum amount of state aid paid to districts for the costs of special education teachers. Special education aid will be divided by total student enrollment (all public school students) to determine the average categorical aid per student. Districts will be capped at 150% of the state per pupil average multiplied by the district's FTE enrollment. Districts will be guaranteed to receive a minimum of 75% of the state per pupil average multiplied by the district's FTE enrollment.

1. This amendment creates a census based approach. Special education aid should be distributed based on special education student needs, rather than based on the total student population. A census based approach assumes that special education students, and their needs, are distributed on an even basis across the state. They are not.
2. What purpose do the limits serve? Does the cap attempt to discourage over-identification of special education students? Or to limit spending? Kansas has not been historically high in either of these categories, and has stayed essentially flat in special education student growth over the last several years. The minimum guarantee appears politically motivated. It guarantees funding at this level based on total student enrollment instead of special education student needs.
3. Previous special education funding task forces over the past 20 years have concluded the categorical based funding system remains the best way to provide funding to meet special education student needs. Also to best equalize funding needs throughout the state. These findings have resulted from exhaustive analysis of various funding scenarios. The current amendment was added without the benefit of exhaustive analysis. This is not a responsible approach for adding an amendment that has the potential to open the door to a complete change in the special education funding formula.
4. In discussion with many directors, it is difficult to understand why a special education entity would receive additional money under this amendment. Also, it is difficult to understand why a special education entity would have to return an amount. It is not good practice to allow a funding system that is not understood by the people it serves. Further, it is likely that the 'winners and losers' under this amendment could change each year.

5. There will be unanticipated consequences to this amendment. For example, why are accredited private school students not counted in the total FTE student population? We are obligated to meet the special education student needs of this population, but do not count the total students in the count to determine funding? Why? The private school students are accounted for in federal special education funding. They should also be accounted for at the state level if this plan moves forward. This issue alone will have the potential to change the 'winners and losers' list.
6. There is a similar problem in infant/toddler programs. Districts have to count the funding for this staff in the special education aid part of the formula, but there is not a mechanism for counting the students under age 3.
7. If this amendment is not repealed, most special education entities will likely lose funding in the amount of categorical aid per teacher in the current formula. This would be needed to allow for the reallocation of funds based on this amendment.
8. The categorical aid funds that are part of this formula are not submitted in final form to the state until May. It will be late May or June before the state can finalize categorical aid payment information that will impact this amendment. Therefore it will be late in the budget year before districts know how much funding they will "lose" in the current budget. Also remember this categorical aid payment information is not audited for accuracy until the next school year.
9. Why is it mathematically twice as important to give money to districts that are under the guaranteed minimum as it is to take money back from districts that are above the cap? This is the result of a 75% guaranteed minimum and a 150% cap. Is this necessary because of special education student needs? Or because of politics?

I would ask that this committee consider the points made by testimony and move to rescind this amendment. Thank you.

North Central Kansas Special Education Cooperative

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Member Districts

USD 110 EXUMER RIDGE, USD 211 NORBON, USD 212 NORTHERN VALLEY, USD 213 LENORA, USD 237 SMITH CENTER,
USD 269 PALCO, USD 270 PLATTVILLE, USD 271 STOCKTON, USD 324 EASTERN HEIGHTS, USD 325 PHILLIPSBURG,
USD 326 LOGAN, USD 392 OSBORNE, USD 399 NATOMA

Testimony related to Senate Bill 359

Special Committee on Education – Nov 16th, 2010 Room 548-S-Statehouse

Testimony provided by Chris Hipp, Special Education Director

Thank you for the opportunity to testify to the Special Committee on Education. I will explain my opposition to the portion of SB 359 which establishes a minimum and maximum amount of state categorical aid. This portion of the law will have very significant immediate consequences and could lead to even greater consequences in the future.

My concerns with this portion of SB 359 include the following:

- Reduction in Categorical Aid state-wide.
 - The total amount of state funds available for special education is predetermined. If this portion of the law were in effect for fiscal year 2010, five agencies would have received an additional \$1,071,345 as a result of the 75% minimum. Four agencies would have had \$436,173 withheld due to the 150% maximum. This would have resulted in a difference of \$635,000. This amount would be taken out of the total pot resulting in a reduction of categorical aid state-wide.
- Penalizes families in small and rural districts
 - The min/max formula is calculated based on an average ratio of special education staff to total student population irrelevant of the needs of students with disabilities. This punishes families in small and rural districts by limiting the resources available to provide special education programming. The NCKSEC is made up of 11 school districts spread across 8 counties and over 4400 square miles. Due in part to this large geographic area the NCKSEC must create duplicate programming within each district.
 - Staff intensive programs for students with high needs are created in the home district.
 - Special education staff caseloads vary greatly as a result of geography
- Difficulties in budgeting and meeting Maintenance of Effort
 - Because the formula is based on categorical aid, the calculation cannot be finalized until after the May personnel submission.
 - The reduction in state aid for districts above the 150% threshold will require an increase in their local spending to insure that student needs as well as MOE requirements are met.
 - The districts receiving additional funds would increase future MOE requirements.
- Design flaws in the formula
 - The NCKSEC has a collaborative agreement with the Part C Infant and Toddler service provider in our area. Part C staff members are reported within the NCKSEC personnel report, however, children age birth to 3yrs are not included in the student count.

Special Committee on Education
November 16, 2010
Attachment 11

North Central Kansas Special Education Cooperative

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Member Districts

USD 110 Thunder Ridge, USD 211 Norton, USD 212 Northern Valley, USD 213 Lenora, USD 237 Smoky Center,
USD 269 Palco, USD 270 Plainville, USD 271 Stockton, USD 324 Eastern Heights, USD 325 Phillipsburg,
USD 326 Logan, USD 392 Osborne, USD 399 Natoma

- Likewise, the NCKSEC utilizes special education staff to provide special education services to private school students. Private school students are also not included in the student count.
- This portion of the law only considers categorical aid and does not take into account the amount of special education funding a district receives in the form of transportation aid, catastrophic aid or state Medicaid replacement aid.
- First step toward a census based funding formula for special education
 - The current special education funding formula has been studied on multiple occasions by multiple legislative and educational panels. Without exception the findings have been that the current formula is effective. A better funding mechanism has yet to be identified and prior to any change more study would need to be done.
 - In December 2007, the Legislative Division of Post Audit completed a study of special education excess cost. That study evaluated excess cost in a more thorough manner than simply comparing the amount of categorical aid a district received per student headcount and the findings of that study are very relevant. According to the LPA report "Regardless of the percent of excess costs covered, districts and cooperatives tend to receive about the same amount of primary funding per student". This fact alone should be enough to debunk the idea of a need for a census based minimum and maximum amount of categorical aid.

In summary, this portion of SB 359 subverts the current special education funding formula resulting in a move toward census based funding. It also reduces the amount of categorical aid for all districts, disproportionately effects small and rural districts, negatively impacts budgeting and MOE. It is my hope that the portion of SB 359 establishing minimum and maximum amounts of state aid will be repealed from law.

Thank you for the opportunity to address this committee,

Chris Hipp
Special Education Director
NCKSEC.

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