

**DETERMINING SUITABLE FUNDING FOR P-12 EDUCATION IN KANSAS:
SUPERINTENDENTS' OPINIONS AND SELECTED COST SIMULATIONS**

by

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**B.S.E., Friends University, 1990
M.Ed., Wichita State University, 1995**

**AN ABSTRACT OF A DISSERTATION
submitted in partial fulfillment of the
requirements for the degree**

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**Department of Educational Leadership
College of Education**

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Abstract

The purpose of this study was to determine what school leaders believe is a suitable funding level for Kansas school districts and to simulate the effect and cost of selected findings. More specifically, three questions were examined: How much money do top leaders in each school district in Kansas believe is needed to provide a suitable education for all students in their school district? What would be a suitable per-pupil funding level for districts when examined by varying enrollment sizes if based on the perceived needs of school district leaders in Kansas? And, what would be the statewide cost to implement a suitable per-pupil funding level for districts of varying sizes based on the expressed needs of school district leaders in Kansas?

To accomplish its purpose, the study was carried out in three phases. First, it examined research in the areas of school finance equity and adequacy, both of which influence how much money is distributed to schools. Second, this study surveyed top school district leaders in Kansas in search of their opinions regarding how much money is needed to provide an adequate and suitable education. Third, survey data provided the basis for selected simulations designed to estimate the effect and cost of proposed changes on individual school districts and the state of Kansas.

The results of this study show that school district leaders widely believe more money is needed to meet performance mandates for regular education students, at-risk students, and bilingual students. When considering only regular education students, this study found that school leaders believe the state of Kansas is underfunding schools by \$577 million. In addition, this study shows that at-risk students need an additional \$246.6 million to be provided an adequate education, while bilingual student show nearly another \$18 million of need.

Some school districts in Kansas have managed to offset the perceived under-funding by utilizing local tax options beyond base state funding. These local options, however, are subject to voter approval and lead to concern by some over equitable and adequate funding for all school districts in Kansas.

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Approved by:

**Major Professor
Dr. David Thompson**

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CHAPTER I

INTRODUCTION

In the field of school finance, the issues of adequate and equitable funding dominate discussion and research. The issues of efficiency and accountability, however, are becoming an increasingly important part of these discussions. With the federal No Child Left Behind Act (NCLB, 2001) pushing student achievement accountability to the forefront of political arenas and as states face increasingly tight budgets, questions that address whether money is being spent efficiently and what results are being achieved with that same money are now being asked.

Equity in school funding has been a topic of nationwide scrutiny for many years. When Conant's book, The American High School Today came out in 1959, individual states scrambled to address the perceived inequity for students who, according to Conant, were unable to receive appropriate program options in schools that were too small (Conant, 1959). The resulting school consolidation movement, seeking both fiscal and program efficiencies, left 17,761 school districts in the nation in 2002-03, down from over 125,000 in the year 1900 (NCES, 2005). Fiscal equity for schools also became a national concern about the time the Serrano v. Priest (1971) decision was handed down

by the state supreme court in California. This school funding equity case led the way for a nationwide self-examination by states to evaluate whether state methods for funding public education were equitable for all students, particularly when looking at disparities in school district wealth and local ability to pay for education.

Adequacy of school funding has also been scrutinized over the years. For many years, adequacy was viewed merely as having enough inputs, usually money, to be able to provide some minimum level of education. There has been a recent shift, however, to viewing fiscal adequacy as having enough resources to provide a high quality education for all students, with funding structures being linked to state standards and state assessments (Baker, 2005; McKinley, 2005; Imazeki & Reschovsky, 2003; Verstegen, 2002). While early school finance lawsuits focused on school funding equity, the focus of many current lawsuits is on the adequacy of school funding (Picus, 2004). A recent lawsuit in Kansas claimed, among other things, that the state does not provide enough money to its public schools; on January 3, 2005, the Kansas Supreme Court upheld that claim, finding "a financing formula which does not make suitable provision for finance of public schools, leaving them inadequately funded." (Montoy v. State of Kansas, 2005, 3).

Judging the level of adequacy and equity of funding for public school systems in a state has traditionally been the responsibility of each individual state's legislature. Kansas is no exception; each year the state legislature approves a per-pupil dollar amount that public schools in Kansas will receive to provide what the Kansas Constitution terms a "suitable" education (Kansas Constitution, Article 6) for students. Both the amount of money (adequacy) allocated by the Kansas legislature and the aid formula used to distribute these funds (equity) were questioned in the recent lawsuit.

Kansas lawmakers have previously addressed equity issues in the school funding aid formula. For example, realizing that some students have higher-cost educational needs than others, such as a blind student who may need Braille textbooks, the present state aid funding formula gives extra money to public schools with certain categories of special needs students. Many such categories of extra funding exist and are commonly accepted; i.e., there is little disagreement among school leaders that extra funding is needed to cover the higher costs associated with students in special education, students in vocational programs, students in bilingual programs, or students in sparsely populated areas who have higher-cost transportation needs.

Not all areas receiving extra funding in Kansas are unquestioningly accepted, however. The area frequently receiving the most scrutiny in Kansas is that of low-enrollment weighting versus correlation weighting. Based on student enrollment numbers, small school districts in Kansas are assigned a weighting factor that is multiplied by their actual enrollment to yield a weighted enrollment number; funding is then based on this weighted enrollment number, in essence giving smaller districts more money per student than larger districts. Correlation weighting does basically the same thing for those districts with especially large enrollments; i.e., large districts in Kansas also receive additional dollars per student on the assumption of higher costs among more urban-like schools. This weighting system, based on the concept of economies and diseconomies of scale, has been the subject of past lawsuits in Kansas and was included in the recent Montoy suit. The state legislature deals with both adequacy and equity issues on a yearly basis in Kansas when it is time to approve the state's dollar allocation and state aid distribution formula for the following year - a task made more difficult when school districts are quarreling about parts of the aid formula in the court system.

In addition to fiscal equity issues, Kansas has also faced criticism over the suitability (adequacy) of funding for public

education in the state. When the state legislature redesigned the Kansas school aid formula in the School District Finance and Quality Performance Act (SDFQPA) in 1992, it set \$3600 per student as the base amount needed to provide an adequate education in the state. As part of the school finance reform package at that time, the state legislature also implemented a new school accreditation system called Quality Performance Accreditation (QPA), which was intended to be a data-driven, results-based accreditation system (SDFQPA, 1992). There was no study done at that time showing whether \$3600 per student would be adequate for a school district to show improvement as mandated by the QPA process. Between 1992 and 2005, the initial per-pupil dollar amount rose an average of less than one-half percent (0.5%) per year to only \$3863 in Fiscal Year 2005. With this increase well below the inflation rate in the state, there is concern over whether this per-pupil amount was ever enough to provide an adequate education using the state legislature's criterion of data-driven results as measured by QPA or the national standards expected by the No Child Left Behind (NCLB) Act.

Two other adequacy concerns in Kansas focus on special education costs and the additional expenses related to educating at-risk pupils. In the 2004-2005 school year, the state reimbursed each district for only about 80% of excess costs for

each special education student and until recently only 10% additional funding for each at-risk pupil, an amount believed to be 15% below what is needed according to a recent study commissioned by the state (Augenblick & Myers, 2002). Consequently, school districts with large numbers of students with high-cost special needs or high numbers of at-risk students have had to cover unfunded excess costs by taking away dollars from other educational programs, raising additional fiscal adequacy and equity concerns.

Although adequate and equitable funding for schools has long been debated in Kansas and the nation, new concerns about efficiency and accountability have heightened the stakes for schools everywhere. Faced with data showing that increases in student achievement have not followed the increases in money flowing into public education over the past 40 years, researchers have been faced with questions about how to best use existing resources to improve student performance (Pan et. al., 2003). In 2005, the governor of Kansas commissioned Standard & Poor's to conduct the Education Resource Management Study (Standard & Poor's, 2006). This study considered resource management strategies being used most efficiently by school districts across Kansas. Unlike disagreements over what constitutes adequacy and equity, researchers generally agree that how money is spent does affect student achievement. The

result of the Standard & Poor's study in Kansas was no different; researchers offered a set of guiding principles for efficient district resource allocation. Even critics who claim that more money does not necessarily mean higher achievement admit that more money spent in the right way can make a difference (Hanushek, 2003).

Finding consensus that money spent in the right way increases student achievement, however, does not mean there is no disagreement surrounding efficiency in school funding. Rather, this debate merely shifts the focus to who makes the decisions regarding how money is spent in schools and who should be accountable for expected results using that money. State and federal policymakers who allocate funding to schools expect school leaders to be efficient in how they spend money, and they hold schools accountable for student results; in fact, the new federal No Child Left Behind law imposes financial penalties on school districts that do not show continuous improvement in student learning outcomes. Likewise, state and federal policymakers are accountable to the taxpayers they represent; lawmakers must show that they are being efficient with tax dollars.

The question, then, of who is making the decisions about how schools spend their money in order to be efficient becomes an important one. The answer in Kansas is local school

districts, primarily local boards of education and school district superintendents; they must demonstrate fiscal and performance accountability to lawmakers who must in turn satisfy the accountability demands of taxpayers. Local school boards and superintendents have no shortage of research showing ways that money distributed to schools can make a difference in student achievement results, but nearly all of the research suggesting where more money should be spent anticipates more money to spend; for example, research has shown that efforts to reduce class sizes and the addition of all-day kindergarten programs have a positive effect on student achievement (Grissmer et al, 1998). This research, however, requires new money being available to implement these programs. The difficulty for school leaders, then, becomes one of knowing what is expected of them (accountability), knowing how to spend money in ways that will increase student achievement (efficiency), yet not having the money necessary to enact these programs (adequacy).

Even though local school leaders, both board members and superintendents, are ultimately accountable for their students' achievement results, only limited research has been done in Kansas on how much money local school leaders believe they need to provide a suitable education for their students. During the 2005 legislative session, legislative leaders gave the Kansas State Department of Education (KSDE) the task of surveying local

school leaders on three questions, "What would be the per-pupil costs for your school district to educate a normal/regular student?", "What is the additional per-pupil cost for an at-risk student?", and "What is the additional per-pupil cost for a bilingual student?". This survey was sent to a representative 55 school districts. Although this survey began to collect information on local leaders' views in Kansas, given the current level of concern over adequacy in school funding, further research in this area is needed.

Statement of the Problem

Concern over adequacy of school funding in Kansas leads to the problem that this study addresses. While local school leaders bear the burdens of performance accountability and fiscal efficiency, limited research has been done in Kansas to determine what school leaders believe is an adequate or suitable level of school funding.

Research Purpose and Objectives

The purpose of this study is to determine what school leaders believe is a suitable funding level for Kansas school districts and to simulate selected effects and costs of those findings. More specifically, three questions are examined in this study:

Question #1

How much money do the leaders of each school district in Kansas believe they need to provide a suitable education for the students in their school district?

Question #2

What would be a suitable per-pupil funding level for districts when examined by varying enrollment sizes if based on the perceived needs of the school district leaders in Kansas?

Question #3

What would be the statewide cost to implement a suitable per-pupil funding level for districts of varying sizes based on the perceived needs of the school district leaders in Kansas?

Methodology

To examine these questions, this study was carried out in three phases. First, it examined extant research in two areas, both of which influence how much money is distributed to schools: (a) factors affecting the equity of school finance; and (b) factors affecting the adequacy of school finance. Second, it surveyed representative school leaders in Kansas in search of

their opinions regarding how much money is needed to provide an adequate and suitable education. Third, these data were run through simulations to determine selected effects of proposed changes on individual school districts and the additional cost of such changes.

Plans for Dissemination

With the current interest in school finance in Kansas, results of this study were believed to be beneficial and timely. Primarily, since state legislators are given the task of determining the cost of education in Kansas and allocating state dollars to school districts each year, results of this study may be useful to lawmakers in their decision-making. Additionally, results may be useful to other interested parties such as the Kansas State Department of Education, the State Board of Education, school superintendents, and others.

Limitations of the Study

All research is subject to limitations; this research was limited as follows: (a) the data were limited to the state of Kansas; (b) the survey results were only as accurate as the opinions of the districts participating in the survey; and (c) the study examined only funding for regular education students, at-risk students, and bilingual students; and (d) alternative

formulations and simulations could have provided different assumptions and outcomes.

Organization of the Study

Chapter One includes the introduction, problem statement, research purpose and objectives, a brief overview of methodology, limitations, organization of the study, and definition of terms.

Chapter Two contains a selected review of literature in two areas that influence how money is distributed to school districts: (a) factors affecting equity in school finance; and (b) factors affecting adequacy in school finance.

Chapter Three identifies the research design of the present study.

Chapter Four presents the results of the study.

Chapter Five summarizes the findings of the study, draws conclusions and selected implications, and provides recommendations for Kansas decision-makers concerning an adequate level of funding for public schools.

Definition of Terms

Adequate funding. Having enough resources to provide an acceptable education for all students. In Kansas, the term 'suitable' is used instead of 'adequate' and the terms are

used interchangeably. See QPA later in these definitions for a Kansas-specific application of this concept.

Base State Aid Per-Pupil (BSAPP). The amount of money paid by the state of Kansas to its school districts for each full-time equivalent student. In the 2004-2005 school year, this was \$3,863.

Correlation weighted enrollment. An adjustment to the BSAPP assigned to school districts having enrollments of 1,662 students and over (Guidelines for Financial Reporting, 2005).

Current expenditures. The annual expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include items such as salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs.

Equitable funding. The distribution of fiscal resources in such a way as to offer all students an equal opportunity for an education.

Full-Time Equivalent Students (FTE). A count reflecting the amount of time a student spends in particular instructional programs or services. For example, a student might spend 50% of his/her time in a program for exceptional students and the remaining 50% in a regular instructional program. The FTE count would be 1.00.

General fund budget. All operating expenses of a school district are paid from the general fund budget, except for special funds such as capital outlay, transportation, and special education (Guidelines for Financial Reporting, 2005).

Local Option Budget (LOB). An additional amount of money a school district is allowed to spend, which is currently up to 27% of a school district's general fund budget. Also known as supplemental general fund (Guidelines for Financial Reporting, 2005).

Low-enrollment weighted enrollment. An adjustment to the BSAPP assigned to school districts having enrollments of less than 1662 students (Guidelines for Financial Reporting, 2005).

Mill. One mill is \$1 of property tax levied against each \$1,000 of assessed valuation.

Quality Performance Accreditation (QPA). Mandated by the School District Finance and Quality Performance Act (1992). The Act requires the Kansas State Board of Education to design an accreditation system based upon goals for schools which will be phrased in measurable terms. (SDFQPA, 1992)

Program weight. An extra amount of money provided for each pupil enrollment in certain educational programs which are said to differ in cost from regular programs (Guidelines for Financial Reporting, 2005).

School District Finance and Quality Performance

Accreditation (SDFQPA). The statutory method of funding Kansas schools from 1992 to present.

State Financial Aid (SFA). The amount of money paid to Kansas school districts. Determined by multiplying the BSAPP of a district by the district's weighted enrollment (Guidelines for Financial Reporting, 2005).

Suitable education. The Kansas Constitution requires the state to provide a suitable education for all students, but the term itself is not expressly defined. For the purpose of this study, the terms 'suitable' and 'adequate' are used interchangeably.

Weighted enrollment. Calculated by taking a district's FTE enrollment and adding the additional enrollment gained by students who qualify for program weighting.

CHAPTER II

REVIEW OF LITERATURE

Introduction

It is generally accepted that the cost of education varies greatly from student to student, school to school, district to district, and state to state. Factors such as the level of poverty, differing costs of programs within a school, and the cost of doing business in a certain community all affect how much money is needed to fund an educational program for a given student, in a given school, in a given district, in a given state (Salmon, 1990). Since the funding of education is primarily a function of state government, state legislatures are charged with the task of creating statewide funding formulas that provide for the education of every student, in every school, in every district in their state. At the 1996 National Conference of State Legislatures, a document called Principles of a Sound State School Finance System (1996, p. 5) outlined the five principles upon which legislators should base their state school funding formulas: equity, efficiency, adequacy, accountability, and stability. Of these five principles, the issues of equity and adequacy have dominated both discussion and research to the present day. However, with the advent of the federal No Child Left Behind Act of 2001 (NCLB, 2001),

accountability became more important to state policymakers; also, as dollars became more and more scarce due to the downturn in the economy in recent years, state lawmakers began looking more closely at efficiency as well. With this new focus on fiscal accountability and efficiency, the question of how schools should best spend the dollars they have available has become increasingly important.

This chapter offers a review of selected literature that could affect the rationale for needing further research to determine the views of school district leaders on how much money is needed to provide a suitable education and a suitable distribution formula in Kansas.

Factors Affecting Equity in School Finance

Equity is normally thought of as dealing with fairness; however, in school finance, it is not the fairness of funding that is important so much as the fairness of the educational system itself. Students are expected to have equal opportunity for an education, not necessarily to have equal dollars spent for that education. In fact, spending unequal dollars on students has long been viewed as the primary method for making educational systems more equitable (Berne & Stiefel, 1999).

To define equity as it relates to school finance, two important concepts require clarification. First, there are two

major groups to whom equity in school finance applies: students and taxpayers. Second, there are two types of equity for each of these groups: horizontal equity, which is the equal treatment of equals, and vertical equity, which is the unequal treatment of unequals (Berne & Stiefel, 1984).

Interestingly enough, much of the early work in school finance equity dealt more with taxpayer equity than student equity. As with any issue having to do with money or taxation, decisions made by state legislatures have not been universally accepted by taxpaying patrons. As early as 1912, in the case of Sawyer v. Gilmore, taxpayers attempted to use the courts to express dissatisfaction with how education is funded. However, the ruling by the Maine Supreme Court in Sawyer found that the distribution of tax money, including that given to schools, should be a matter left up to the legislative branch of the government (Cooper et. al., 1997).

Largely due to courts' early reluctance to join the debate over equitable funding distributions, little change in school funding schemes occurred until 1971 when the California Supreme Court, in the case of Serrano v. Priest, found that it was inequitable for poorer school districts to be taxed more to provide the same level of funding for their schools as more wealthy districts (Thompson & Wood, 1998). By the year 2005, only five states had not yet been involved in a legal challenge

to their public school funding scheme; in 25 cases the courts found the state's system lacked equity, adequacy, or both (Hunter, 2005). Even with the upsurge in litigation, however, there is no consistent evidence that this litigation made a unique difference in how equitably states fund their schools (Thompson & Crampton, 2002; Dayton, 2003). But regardless of whether litigation was directly responsible, all 50 states now have adjustments in their public school aid formulas to help offset natural variability in school district wealth (Sielke et al., 2001). It should be noted, however, that although all 50 states address district wealth variability in some fashion, taxpayer inequity does still exist and probably will continue to exist due to what has been termed the 'social costs' of what is not a politically attainable goal (McCarty & Brazer, 1990).

The other major group for whom fiscal equity is an issue is students themselves. Student equity generally centers on the question of how much it costs to educate one child when compared to another. Since 1924 when Paul Mort first introduced the concept of the weighted pupil, there has been extensive research on how much more it costs to educate certain students with certain characteristics (Ward, 1998). A few of the special characteristics requiring additional funding are well accepted, including such weightings as low-income, special education, and

transportation for sparsely populated areas (Odden & Picus, 2003).

Other weighting factors are not so universally accepted; school size-based weighting, for example, has been hotly debated for years due to the emotions of related topics such as school and/or school district consolidation. There is little argument that smaller schools cost more per student to operate (Duncombe et. al., 1994; Tholkes, 1991; Bowles & Bosworth, 2002). There is also little argument that very large schools cost more to operate (Butler & Monk, 1985; Krantzler & Terman, 1997; Williams et. al., 2003). The argument tends to occur in relation to the point at which an individual school or school district becomes too small or too large, though many studies have seemed to settle on an optimum high school size of between 600 and 900 students to be cost-effective when accounting for both social and academic factors (McComb, 2000; Lee & Smith, 1997; Cotton, 1996; Breaking Ranks, 1996; Howley, 1989; Fox, 1981).

Another weighting factor that invites multiple viewpoints is that of additional funding for vocational, school-to-work, or other programs that have unusually high costs. Although it is not disputed that some programs are more costly to operate than others, the debate comes over whether the state should pick up the extra cost for programs that are discretionary rather than part of the basic educational program (Coleman, 1987; Klein,

2001). Some states allow additional funding for these programs, but local taxpayers often pick up the additional cost rather than the state itself (Sielke, et. al., 2001).

Besides taxpayer equity adjustments and student weighting factors, a few other weighting factors are commonly used. Several states use the grade level of students as weights in their state aid formulas, offering the rationale that older students are more costly to educate than elementary students. Another common weighting factor is whether a student requires bilingual services, with a rationale of smaller class sizes and more specialized teachers who are in short supply. Declining enrollment provisions in aid formulas are common as well; many states have additional funding to help cover the declining budgets that follow in districts with shrinking enrollments. Another formula adjustment is the cost of doing business in one community compared to other communities within a state and searching for equitable ways to adjust for these costs. Still another issue addressed in some states' aid formulas is the cost of school facilities and other capital outlay purchases (Sielke et al, 2001).

There are also important issues that have appeared in the research literature only recently. One recent equity argument is whether there is unfair funding between different schools within the same district (Poss, 1993; Cooper et al, 1997; Roza & Miles,

2002). As yet, states have largely regarded such challenges as a local decision, and no state presently adjusts its state aid formula for intra-district equity concerns. Another contentious aspect is that of school funding inequities between states; as one researcher pointed out, "Even after adjustments are made for regional cost differences, the richest district in the poorest state spends less than the poorest district in the richest state" (Viadero, 1999, 31). Since the funding of schools is primarily a function of policies adopted by individual states, there are also no adjustments currently for inter-state inequity.

Even with all the controversy surrounding some equity weighting factors, it is important to note that all of the previously mentioned funding factors, whether universally accepted or not, exist with the intent of making funding more equitable across a given state or the nation for students who, for whatever reason, cost more to educate.

Like other states, the state of Kansas has sought to address school funding equity issues within the state aid formula used to fund schools. Horizontal taxpayer equity, i.e., the equal treatment of taxpayers, is addressed through the state's flat property tax mill levy applied uniformly state-wide. Every school district in the state, regardless of size or wealth, assesses a uniform 20 mill property tax that is used to

initially fund the school's general fund operating expenses. Any additional money needed by the district beyond what is raised by this 20 mill levy is provided by the state in the form of state aid; notably, in those few districts where a 20 mill tax levy raises more money than the district is permitted to spend, excess revenue is recaptured by the state for distribution to other schools, thereby adding an element of vertical taxpayer and student equity to the aid formula.

The state of Kansas also has other provisions in its school aid formula to address vertical taxpayer equity, i.e., the unequal treatment of unequals. In addition to a school district's general fund operating expenses which are funded using the flat 20 mill levy, districts are allowed by law to tax local patrons to fund a local option budget (LOB); this additional budget authority can be up to 27% of the district's total general fund operating budget. In addition, local property tax mill levies are responsible for making payments on school bond issues passed by local referendum. The vertical taxpayer equity mechanism arises when two districts of equal student size, therefore equal general operating budgets, have varying local property wealth, thus requiring unequal local mill levies to generate equal funding. To address this inequity, Kansas has created state aid formulas to provide additional state aid to

those districts with lower property valuations per-pupil for both the LOB and bond issues.

It is important to note, however, that there are still serious questions being asked about vertical taxpayer equity in Kansas. For example, neither the LOB aid formula nor the bond issue aid formula is designed to be fully equalizing; school districts still must tax at varying rates to fund their LOBs and bond issues, with high tax valuation districts having lower mill levies than is true for lower tax valuation districts. This variance in tax effort has led to a belief among some school leaders and policymakers that neither the current LOB state aid formula nor the bond issue state aid formula does enough to address vertical taxpayer inequities. Kansas law also allows local districts to levy property taxes to fund the local capital outlay budget, which is typically used for school facility maintenance and repair. The capital outlay mill levies are equalized using the same formula as bond issue aid, sparking further questions about vertical taxpayer equity.

The state of Kansas has also considered the other side of the fiscal equity equation, i.e., student equity. From the perspective of horizontal student equity, the equal treatment of equal students, Kansas uses a foundation aid formula for school funding purposes. Regardless of school district size, location, property wealth, or any other geographic or economic factor,

each district is allowed to spend a uniform base dollar amount per student. This dollar amount is established by the state legislature in the spring of each year.

With every school district receiving an equal base dollar amount per-pupil, there is no real debate about horizontal equity in Kansas school funding; the same is not true, however, of vertical student equity, the unequal treatment of unequal students. Like many states around the nation, Kansas uses the concept of a weighted student to address vertical student fiscal equity concerns. Using weights allows the state to assign a weighting to any pupil category that is thought to have higher than normal cost. For example, in 2004-2005 students in bilingual programs were assigned an additional weighting of .20; thus, the district received an additional 20% funding for each bilingual student. Other weightings in the Kansas state aid scheme include additional funding for students in districts with low enrollment numbers, students in districts with high enrollment numbers, students who are educationally at-risk (defined by Kansas as those qualifying for free lunches through the federal lunch program), students enrolled in certain vocational courses, students attending new facilities, and students living more than 2.5 miles from school. Additional funding is also given for special education programs (however,

this is not currently based on student weighting, but rather is based on actual excess costs of the program).

The controversy in Kansas over vertical student equity has not been over whether certain students cost more to educate, rather, the controversy has been over how much additional funding is required for these students. For example, there is no argument that students in districts with low enrollment numbers cost more per student to educate when compared to larger districts; however, there is much debate over the amount of additional funding necessary. Kansas' current low-enrollment funding formula is a linear scale that provides large sums of money per-pupil to districts with enrollments as small as 100 students (below 100, school districts receive the same per-pupil amount as districts with 100 students). Two other areas of recent controversy are weighting for at-risk and bilingual students. Again, no one argues that these groups of students do not require more money per-pupil to educate; however, a recent lawsuit charged the state of Kansas with being inequitable due to not giving enough weighting to these groups. In its findings, the court reiterated that additional money is needed for these groups of students but left it to the legislature to determine and fund the actual additional costs (Montoy v. State of Kansas, 2005).

As states around the nation, including Kansas, have worked through their legislatures and courts to determine an equitable way to fund public schools, they have struggled to define what fiscal equity means for each student. States know equity must be achieved both vertically and horizontally for both students and taxpayers, but the controversy over how to fully achieve equitable distribution of school funding still rages. Kansas is no exception.

Factors Affecting Adequacy in School Finance

The other major issue in education finance is adequacy of funding. Adequacy deals with the seemingly simple question of how much money is needed to operate an educational system. For years, courts and lawmakers concentrated on equity in school funding, but now the primary concern has shifted toward the question of how much is enough? (Lefkowitz, 2004). As one author put it, "...states find that an equal amount of too little is not enough" (Rothstein, 1998, 30).

One of the problems faced by all state legislatures when attempting to develop an adequate public school funding formula is settling on what 'adequacy' really means. The definition of adequacy has been a moving target over the last several years, with about as many definitions as authors writing on the subject. Hanushek, who critics say suggests that the amount of

money spent makes no difference in performance, goes so far as to say that adequacy is impossible to define at all until the entire system is reformed (Hanushek, 2003). Most authors, however, have strong opinions on what a state can actively do to fund schools adequately.

Early attempts to define fiscal adequacy, both by researchers and courts, found close ties between funding levels and the related topics of fiscal equity and educational efficiency. Carnoy (1983), for example, used six different definitions of adequacy; five of the six dealt with efficiency and only one mentioned successful completion of a school program. Ward (1987) used the term 'equal access' to refer to adequacy, which by more modern definitions would be closer to equity. Even early court cases used language such as 'thorough and efficient' when discussing funding adequacy (Verstegen & Whitney, 1997).

How fiscal adequacy was originally defined began changing quickly once the focus by critics started moving away from fiscal equity. Rather than viewing adequacy in terms of 'inputs' as is typically done when looking at equity issues, researchers began looking at 'outputs' or what students should be able to accomplish and at what level. "There is growing agreement that the adequacy of educational programs and services ultimately must be measured by results (i.e., outcomes of education) rather

than being measured by inputs such as expenditure per-pupil." (Rossmiller, 1994, 619) This argument to view fiscal adequacy as learning outcomes has not lessened the debate over the meaning of adequacy, however. The debate merely has shifted to what outcomes should be used and at what performance level.

During the early stages of discussions on adequacy as learning outcomes, most of the debate focused on whether an adequate education was 'basic' or 'more complete' (Wise, 1983); 'minimum', 'generous', or 'optimal' (Crampton, 1990); 'minimum' or 'high minimum' (Clune, 1994 and 1997; Minorini & Sugarman, 1999). Not even the courts could reach agreement as to what level is adequate. Some state courts, such as Kentucky in Rose v. Council for Better Education (1989) spelled out 'essential competencies' that were basically minimum skills that students were expected to achieve. Other states, such as Montana in Helena Elementary School District v. State (1989), determined that all students must have access to a quality education, not just a basic or minimum education (Verstegen & Whitney, 1997). A Texas court in West Orange Cove ISD v. Nelson (2004) pointed out that 'academically acceptable' did not reach the standard of 'adequate' and added that increased academic expectations result in increased need for funding. The only real agreement among states has been that adequate funding must be based on whatever that state has determined to be "clearly articulated and

measurable educational objectives" (Educational Adequacy, 1998, p. 3).

Although there is still disagreement as to what level of student outcomes should be funded in order to be considered 'adequate' provision of educational services, there has been recent movement toward the view of full funding for all students to reach high standards. Verstegen (2002) referred to this as the move from the 'old adequacy' of minimums and basic skills to the 'new adequacy' of excellence in education for all children at all schools. Much of this movement is due to changes in how the courts are coming to view educational adequacy. Verstegen summarized the view of several states, in which the courts ruled that their state's formula was inadequate:

"As the New Jersey court said, 'what was adequate in the past is inadequate today.' According to the high court in Wyoming: 'The definition of a proper education is not static and necessarily will change' with the times. Likewise, the Vermont high court opined: 'Yesterday's bare essentials are no longer sufficient to prepare a student to live in today's global marketplace.' The Massachusetts's court said: 'Our Constitution, and its education clause, must be interpreted in accordance with the demands of modern society'..." (Verstegen, 1998, p. 55)

Yet without any clear guidance about 'how much is enough', states have historically based their funding decisions on either how much revenue they have available or how much was actually spent the year before, termed by one author as the historical spending approach (Augenblick et. al., 1997). These legislative

or policy decisions have had little, if anything, to do with adequacy or student needs; rather, the decision has been a political one as lawmakers have struggled with issues such as demands to reduce state spending and taxation (Picus, 2004; Ensuring All Children, 2003).

As states have begun to look more seriously at adequacy when making school funding decisions, they have faced a variety of options from which to choose. Most researchers categorize methods to address fiscal adequacy concerns into three or four groups, with significant variance in what is included in each group and what the group is called (see Odden, 1999; De Luca, 2001; Verstegen, 2002; and Picus, 2004 for good overviews). Even though each researcher categorizes funding methods slightly differently, two primary approaches have dominated in calculating the cost of an adequate education in a state. The first approach begins with what physical inputs are needed and finds the costs associated with those inputs, while the second approach starts with known results and works backward to determine the cost of achieving those results. Each of these approaches has been used in a variety of ways, and each has advantages and disadvantages, with no single method currently emerging as the preference by a majority of researchers or states.

Of the two approaches, starting with the cost of various physical inputs has been utilized far longer. Since all the early research addressing equity issues dealt solely with inputs, it stands to reason that early research dealing with adequacy issues would also begin by looking at inputs. As early as the 1970s, researchers attempted to find some sort of cost-of-education index based on the cost of various educational inputs, with most of the emphasis put on input in the form of staff costs (Chambers et. al., 1976; Chambers, 1977). An early leader in this approach, Chambers developed a complex cost-of-education index he called the Resource Cost Model (Chambers, 1980; Chambers & Parrish, 1982) which sought to statistically estimate educational costs using regression analysis to identify various factors that were thought to drive most costs (Reschovsky & Imazeki, 2001).

Guthrie also did considerable work in costing out inputs to estimate an adequate level of funding. His approach, called the Professional Input Model, used professionals in the field such as superintendents and principals to estimate what inputs would be needed to reach certain outcomes, resulting in a hybrid between input-driven and output-driven models. Once the field professionals had indicated what inputs were needed, Guthrie priced out those inputs and an adequate funding level was stated. This approach was used by Wyoming in response to

Campbell County School District v. State (1995); after several revisions to that state's aid scheme, the Wyoming high court approved the overall costing approach in 2001 as a fix to that state's school funding woes (Verstegen, 2002).

Another method that may be considered a hybrid between input-driven and output-driven is the econometric approach, also commonly called the cost-function approach. This approach relies on use of statistical analysis to determine what inputs are needed to an educational system in order to achieve certain outcomes. Inputs such as the number of teachers needed and the costs to run a school facility are priced out per student for an expected output such as level of student performance. For example, if test scores showed that eighth grade pre-algebra students in classes of 20 were better prepared for algebra than students in classes of 24 but there was little evidence that lowering class size still further to 18 would increase effectiveness, then a class size of 20 would be used to develop the econometric cost (Augenblick et. al., 1997; Picus, 2004).

Studies using the econometric approach have been completed in several states including New York, Texas and Wisconsin; however, the results have varied so much depending on what input values were used and what outcome values were expected that the econometric approach has not yet been used to actually develop a state finance formula. For example, in a New York study, costs

for the New York City school district varied from 30% above average to 300% above average depending on which measure for school district performance was used (Duncombe & Yinger, 1998; Verstegen, 2002). More recently, however, courts in Texas used two cost-function studies done in response to West Orange Cove ISD v. Neeley (2005) to determine how much additional funding was required for the state's schools. Although neither study was ultimately used to develop a state's school aid formula, the court reviewed differences in the two studies, then accepted one of them as an accurate portrayal of costs for an adequate education (Hunter, 2005).

In addition to methods that start with a series of physical inputs and yield a total cost in anticipation of learning outcomes, there are also methods that start with known results and work backward to determine what it costs to achieve those results. One way researchers have accomplished this is to find school-wide programs that have successfully achieved the outcomes desired and then 'back into' funding levels based on the cost of that particular program. For example, New Jersey used the widely accepted Success For All model to determine how much it would cost to implement that program statewide; by using the resulting funding level as the basis for its school finance formula, New Jersey was able to justify to the court that the state was funding schools adequately (Abbott v. Burke V, 1998).

Another method starting with known results and working backward to determine funding needs was pioneered by Rossmiller in the 1970s (Verstegen, 2002). Termed the Exemplary District Model, this approach begins with a desired result and identifies schools that are achieving those results. Using the logic that if one school can achieve a certain result with a certain level of funding then other similar schools can do the same, this model determines an adequate level of funding by examining how much money was actually being spent by schools successfully reaching a set level of outcomes and applying the same formula forward to all other schools.

Application to Kansas and the Present Study

Like many other states, the issue of adequacy in Kansas school funding has not nearly been resolved. When the state legislature last completely redesigned the Kansas school aid formula (SDFQPA, 1992), it set \$3600 per student as the base amount needed to provide an adequate education for every child in the state. There was no study done at that time showing whether \$3600 per student would be adequate; however, between 1992 and 2005 the per-pupil dollar amount only rose an average of just over one-half percent (0.58%) per year to \$3863 in 2004-05. With this increase well below the inflation rate in the state, there has been longstanding concern over whether this

per-pupil amount was ever enough or, more importantly, what the amount would currently need to be in order to provide an adequate education using the state legislature's criteria of data-driven results as measured by QPA or the national standards expected by the No Child Left Behind (NCLB) Act.

One major concern about the adequacy of education funding in Kansas, expressed by lawmakers and taxpayers alike, is that a quantifiable and supportable level of financial adequacy is unknown. When the current funding formula was passed in 1992, the level of funding was set by the legislature based on available dollars rather than a known level of adequacy, or on what the Kansas constitution refers to as a 'suitable' level of funding. Each year thereafter the Kansas legislature determined the funding level for the state's schools; however, the decision was always a political one, rather than based on a concerted analysis to determine suitable or adequate funding.

In 2001, however, the state legislature took the first step toward measuring a suitable level of funding for outcome-driven education in Kansas. The legislature commissioned a consulting firm to determine what a suitable education in Kansas would cost. Using a combination of the professional judgment approach and the exemplary school approach, the firm published Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches (Augenblick &

Myers, 2002) which gave recommendations to lawmakers about what it would take to provide a suitable education to Kansas students. Among its many findings, the study stated that the foundation funding level for Kansas schools would be suitable at \$4,650 per student in 2000-2001, compared to the \$3,820 per student that the legislature had approved for 2000-2001 at a total cost increase of \$229 million statewide. The study was largely ignored by legislators, however, due to the significant increases associated with the recommendations and the concurrent faltering of the Kansas economy after the national tragedy occurring on September 11, 2001.

In addition to the foundation per-pupil funding level, there are two other areas where concerns over adequacy in school funding have received recent attention in Kansas: i.e., special education costs and the additional expenses related to educating at-risk and bilingual pupils. In the area of special education, the state has historically tended to reimburse each district about 80% of excess cost of each special education student. With local districts required to fund the additional 20% of special education costs not funded by the state, districts with high special education costs have had to cover unfunded excess costs by taking away dollars from other programs, raising both fiscal adequacy and equity concerns.

Concerns have also arisen in regard to additional funding for at-risk and bilingual students. For the last decade, the state has provided approximately 20% additional funding for each bilingual student and 10% additional funding for each at-risk student. These amounts have long been believed to be below what is needed, a belief supported by the recent Augenblick & Myers suitability study, which found that at-risk students cost between 22% and 51% more than regular education children depending on school size. Likewise, the study found that bilingual students may cost as much as 103% more, again depending on school size. Consequently, districts with large numbers of either of these student groups have long argued that they have not been adequately funded at a level commensurate with providing a suitable education.

Concern over the suitability of P-12 funding in Kansas led many school districts to sue the state of Kansas shortly after the publication of the suitability study in 2002, claiming that the state was not adequately funding schools in Kansas. This lawsuit was appealed to the Kansas Supreme Court, where the court ruled that "the legislature has failed to make suitable provisions for finance of the public school system as required by...the Kansas Constitution." (Montoy v. State of Kansas, 2005, 4). The high court gave the state legislature time during the 2005 legislative session to submit a plan to fix the funding

formula, after which time the court would review any changes and issue a final ruling.

In May 2005, the Kansas Supreme Court reviewed the plan passed by the 2005 Kansas legislature and found it still lacked the financing to provide schoolchildren a suitable education; the court ordered an additional \$143 million above what lawmakers had already allocated for funding Kansas schools in the 2005-2006 school year. The court also stated that the legislature needed to base funding on district needs rather than tying funding to available appropriations; furthermore, the court ruled that any solution should be an ongoing, long-term plan rather than envisioning resource allocation only one year at a time.

In response to the state supreme court's action, state lawmakers met in a special legislative session during the summer of 2005. As a result of this special session, Kansas lawmakers allocated an additional \$142 million to schools for the 2005-2006 school year. In addition, they assigned Legislative Post Audit, which is the independent research arm for the state legislature, the task of determining how much money schools in Kansas actually need to provide a suitable education under the provisions of the Kansas constitution.

Upon review of the legislature's actions during the special session, the Kansas Supreme Court ruled that the funding scheme

enacted during the special session was acceptable; however, the court retained jurisdiction and promised to review the case again following the 2006 legislative session.

In January 2006, Legislative Post Audit presented the results of their study to Kansas lawmakers; the study showed a need for additional school funding in the range of \$316 to \$399 million for the 2006-2007 school year; the study also showed significant further increases required in future years due to both inflation and continuously increasing outcome expectations by both federal NCLB standards and previously approved Kansas standards. This funding was in addition to the \$285 million added during the 2005 legislative session. During the 2006 legislative session, Kansas lawmakers passed a plan to increase funding for education by a total of \$541 million phased in over a three year period.

Following the 2006 legislative session, the Kansas Supreme Court dismissed the Montoy lawsuit saying in the summary statement, "...the legislature has substantially complied with the court's prior orders to correct flaws in the school finance act that was in place when two school districts filed suit challenging the act's adequacy and equity". The high court did not endorse the plan passed by the 2006 legislature, however, instead stating, "The court dismissed the appeal, but left for 'another day' whether the current school finance act meets

constitutional mandates to provide suitable and equitable funding for public education...The constitutionality of SB 549 is not before this court. It is new legislation and, if challenged, its constitutionality must be litigated in a new action...

(Montoy, 2006, p. 1)". These comments by the court left many in Kansas wondering if further lawsuits surrounding school finance in Kansas were inevitable.

In Spring 2005, while the Kansas legislature was working to rewrite the state school funding formula to the satisfaction of the high court, it simultaneously assigned the Kansas State Department of Education (KSDE) the task of surveying local school district leaders on three questions: "What would be the per-pupil costs for your school district to educate a normal/regular student?", "What is the additional per-pupil cost for an at-risk student?", and "What is the additional per-pupil cost for a bilingual student?" This survey was sent to a representative 55 school districts. Although this survey began to collect information on local leaders' views, given the current level of concern over adequacy in school funding, further research in this area is needed. Using the methodology described next in Chapter Three, this present study expanded on the survey conducted by KSDE by providing further analysis on the opinions of school leaders in Kansas regarding how much money is needed to provide an adequate and suitable education

and showing selected effects of these proposed changes on the state's school districts.

CHAPTER III

RESEARCH DESIGN

Introduction

Concerns over adequacy of school funding in Kansas led to the problem that this study addresses. While local school leaders already bear the burdens of performance accountability and fiscal efficiency, no extended research has been done in Kansas to determine what school leaders believe is an adequate or suitable level of school funding for Kansas schoolchildren.

The purpose of this study was to determine what school leaders believe is a suitable funding level for Kansas school districts and to simulate the effect and cost of selected findings. More specifically, three questions were examined in this study: How much money do top leaders in each school district in Kansas believe is needed to provide a suitable education for all students in their school district? What would be a suitable per-pupil funding level for districts when examined by varying enrollment sizes if based on the perceived needs of school district leaders in Kansas? And, what would be the statewide cost to implement a suitable per-pupil funding level for districts of varying sizes based on the expressed needs of school district leaders in Kansas?

To examine these questions, this study was carried out in

three phases. First, it examined extant research in two areas, both of which influence how much money is distributed to schools, i.e: (a) factors affecting the equity of school finance; and (b) factors affecting the adequacy of school finance. Results of Phase I were reported in Chapter Two of this study. Second, it surveyed top school district leaders in Kansas in search of their opinions regarding how much money is needed to provide an adequate and suitable education. Third, these data provided the basis for selected simulations designed to estimate the effect and cost of proposed changes on individual school districts and the state of Kansas. Results of Phase II and Phase III are reported later in Chapter Four of this study.

Phase II - The Survey and Additional Hard Data

Phase II of this study was carried out through the administration of a survey of top school district leaders and supplemented through the collection of additional hard data taken from important data sources. Data in this phase were analyzed as described later in this chapter and fed into the simulation phase, also described later in this chapter.

The Survey

Survey Construction, Validity, and Reliability

To answer the first research question examined in this study of how much money do leaders of each school district in Kansas believe is needed to provide a suitable education for students in their school district, a survey was developed by the investigator containing questions seeking opinion-based information for each school district.

Since the first research question attempted to find a specific dollar amount for each school district, the first three survey questions were designed to obtain specific dollar amounts from survey respondents in each of the three student groups addressed in the study: regular education students, at-risk students, and bilingual students. To increase validity in superintendent responses, the definitions used for regular, at-risk, and bilingual students were critical. For consistent and understandable definitions of these student groups, the investigator turned to a survey conducted by the Kansas State Department of Education (KSDE) in the Spring of 2005. During the 2005 legislative session, legislative leaders gave KSDE the task of surveying a sample of local school leaders on three questions: (1) What would be the per-pupil costs for your school district to educate a normal/regular student? (2) What is the additional per-pupil cost for an at-risk student? And, (3) What

is the additional per-pupil cost for a bilingual student? Since KSDE's survey defined these three student groups in the three-question survey it conducted, questions #3, #4, and #5 of the survey administered through this present study paralleled the three questions originally asked by KSDE.

In addition to the numeric answers required for the first research question, the investigator added five open-ended survey questions designed to gain understanding of district leaders' perceptions of the current state aid formula; it was thought that these perceptions could potentially influence any policy recommendations offered as a result of this study.

To address validity of the survey instrument, a draft of the survey was juried by selected school administrators having recent Kansas superintendent experience. Jury members were asked to evaluate the survey instrument regarding its instructions, format, wording, and overall clarity (see Appendix F for jury information). Opportunity was given for jury members to respond; all respondents felt the survey gave clear instructions, was in an easy to read format, had clearly worded questions, and was asking for clearly understood information.

Reliability of the survey instrument was also considered. An instrument is considered reliable if it produces consistent answers to the same questions if asked again (Punch, 2003). Since all the survey questions in the current research were

open-ended questions seeking opinion data from a specific population in a specific school year, the survey would not be able to be used again; thus, testing for reliability of the instrument was not applicable.

Survey Content

The survey instrument contained ten questions. The first two questions reported the respondent's district name and number, while the remaining eight questions sought the following information for each school district (see Appendix B for the actual survey):

1. Not including any money that would be used for costs associated with special education, at-risk, bilingual, or transportation, in your opinion what would be the per-pupil cost to educate a regular education pupil?
2. Using Kansas' definition of an at-risk pupil, in your opinion what is the additional per-pupil cost for at-risk students?
3. Using Kansas' definition of a bilingual pupil, in your opinion what is the additional per-pupil cost for bilingual students?
4. In addition to per-pupil costs for regular education students, at-risk students, and bilingual students, in your opinion what other information do you think is

needed to establish an accurate per-pupil cost of education in Kansas?

5. In your opinion what were the flaws, if any, of the SDFQPA funding formula as it was implemented in 2005-2006?
6. In your opinion what were the strengths, if any, of the SDFQPA funding formula as it was implemented in 2005-2006?
7. Based on its 2005-2006 implementation, in your opinion should SDFQPA's funding formula be replaced, modified, or kept unchanged?
8. Are there other thoughts or reactions you wish to provide regarding the philosophy, structure, or operation of the 2005-2006 SDFQPA funding formula?

Administration of the Survey

Since the population for this study was all Kansas school districts, the survey was mailed to all superintendents employed in Kansas school districts during the 2005-2006 school year. Individuals serving as superintendent of multiple districts were provided a separate survey for each district served. At the same time that surveys were mailed, an announcement of the study was posted to the superintendents' statewide email listserv, acting not only as a reminder for superintendents to watch their mail

for the upcoming survey, but also giving superintendents the opportunity to complete the survey by email if they preferred (see Appendix D for the email).

Reminder letters and copies of the survey were sent to those superintendents who had not returned a completed survey by the date shown in the survey's directions. Personal phone contact was made with each superintendent not responding by the date in the reminder letters. Rate of return on the survey was reported with results of the study later in Chapter Four.

Treatment of Survey Data

As completed surveys were returned, results of the first five questions were entered into a computer spreadsheet for later analysis. The initial spreadsheet was comprised of 300 rows, with five columns of data: one row for each school district and one column for each of the first five survey question responses (see Figure 3.1).

Figure 3.1 Sample spreadsheet of survey results - Superintendent estimates of cost for educating regular, at-risk, and bilingual pupils, 2006

Column 1 District Number	Column 2 District Name	Column 3 Regular Pupil Cost by Supts	Column 4 At-Risk Pupil Cost by Supts	Column 5 Bilingual Pupil Cost by Supts
725	Anytown			
726	Sometown			
727	Ourtown			

The last five survey questions were open-ended and were included to heighten understanding of field perceptions of the current state aid formula and to potentially influence any policy recommendations offered later in Chapter 5 of this study. Results of the last five survey questions were copied verbatim into a word processor where they were subsequently grouped by district enrollment size in order to more easily view commonalities and differences (see Appendix H). Names of respondents and other identifying information were removed from the verbatim comments in order to better ensure candid responses and more useful data.

Expected Outcomes of Survey

With the recent scrutiny of school funding levels by lawmakers in Kansas, especially the contemporary research by Legislative Post Audit, this study anticipated that superintendents in Kansas would welcome the opportunity to offer their professional opinions and concerns. The survey's primary purpose, however, was to obtain opinion-based data feeding into both identifying educational costs and simulating the overall cost of proposed changes in funding levels for Kansas schoolchildren.

The Collection of Hard Data

Purpose of Additional Hard Data

The opinion data collected via the survey instrument went far in answering the first question posed by this study, "How much money do top leaders in each school district in Kansas believe is needed to provide a suitable education for all students in their school district?" However, in order to maximize this question, two additional comparisons were needed.

The first analysis compared results of this present study to the results of a prior study conducted by the Kansas State Department of Education (KSDE). During the 2005 legislative session, legislative leaders gave KSDE the task of surveying local school leaders on three questions: (1) What would be the per-pupil costs for your school district to educate a normal/regular student? (2) What is the additional per-pupil cost for an at-risk student? And, (3) What is the additional per-pupil cost for a bilingual student? In Spring 2005, KSDE sampled school district opinions by sending its survey to a representative 55 school districts. Questions #3, #4, and #5 of the survey administered through this present study paralleled the three questions originally asked by KSDE. Due to the similarities of this present study to the earlier KSDE research, comparisons between the results (sample vs. population) were believed useful. To generate this comparison, hard data from the

KSDE study were obtained from the state department of education. Results of this analysis were expected to identify similarities and differences between the state's sample and this present study's total population responses on unmet funding needs.

The second analysis compared survey data obtained through this present study to the amounts of funding each district was scheduled to receive during the 2005-2006 school year. To generate this comparison, hard data on dollars authorized for regular education, at-risk, and bilingual students in Kansas during the 2005-2006 school year were obtained from the state department of education and added to the spreadsheet in additional columns. Results of this analysis were expected to yield an estimate of discrepancies between funding levels and perceived needs.

Additional data were also needed to answer the second question examined in this study, "What would be a suitable per-pupil funding level for districts when examined by varying enrollment sizes if based on the perceived needs of the school district leaders in Kansas?" Past research on school funding equity has shown that a school district's per-pupil funding need is related to district size (Duncombe et al, 1994; Tholkes, 1991; Bowles & Bosworth, 2002; Butler & Monk, 1985; Krantzler & Terman, 1997; Williams et al, 2003). Each school district's student count data were obtained from the state department of

education in order to assist in observing any differences related to district enrollment size.

Treatment of Additional Hard Data

The additional hard data were added to the computer spreadsheet in three columns (see Figure 3.2). The first new column (Column 6) showed the Full Time Equivalency (FTE) of regular education students in each district; the second new column (Column 7) showed each district’s at-risk student FTE; and the third new column (Column 8) showed each district’s bilingual student FTE. These data were taken from the February 27, 2006 version of the Kansas State Department of Education’s spreadsheet titled 2006 Legal Maximum File (see Appendix J for the complete spreadsheet).

Figure 3.2 Sample spreadsheet adding columns for Student FTE - Actual regular education, at-risk, and bilingual student FTE for the 2005-2006 school year

Column 1 District Number	Column 2 District Name	Column 6 Regular Pupil FTE	Column 7 At-Risk Pupil FTE	Column 8 Bilingual Pupil FTE
725	Anytown			
726	Sometown			
727	Ourtown			

To make comparisons between this present research and the Spring 2005 KSDE study, still more columns were added to the

spreadsheet showing KSDE survey results (see Figure 3.3) alongside the present survey's response data. The first new column (Column 9) was designed to show the amount of money each district would have received in the 2005-2006 school year for each regular education student using the results of the KSDE study; the second new column (Column 10) was designed to show the amount of additional money each district would have received for each at-risk student according to KSDE's survey; and the third new column (Column 11) was designed to show the amount of additional money each district would have received for each bilingual student using KSDE's results.

Figure 3.3 Sample spreadsheet of research results - KSDE study adding columns for cost for educating Regular education, at-risk, and bilingual pupils, 2005

Column 1 District Number	Column 2 District Name	Column 9 Regular Pupil Cost by KSDE	Column 10 At-Risk Pupil Cost by KSDE	Column 11 Bilingual Pupil Cost by KSDE
725	Anytown			
726	Sometown			
727	Ourtown			

To generate the comparisons between this present research and the original KSDE study, three further columns were created in the spreadsheet (see Figure 3.4). The first new column (Column 12) calculated the percent difference between what the total population of superintendents now say is needed for a

regular education student and what KSDE’s sample said was needed for a regular education student. The formula used in this column was $((C3-C9)/C9*100)$. This formula yielded the amount the superintendent of each district indicated was needed, less the amount that the KSDE study indicated was needed, divided by the amount the KSDE study indicated was needed, multiplied by 100; the formula result yielded the percent difference between the KSDE research results and this present research’s estimate of need to educate a regular education student. By averaging the percentages shown in Column 12 for all districts, this present study found what all superintendents said is needed compared to what the KSDE sample found was needed to educate a regular education student in Kansas.

Figure 3.4 Sample spreadsheet adding columns to find the percent cost difference between present research and KSDE research for educating regular education, at-risk, and bilingual pupils

Column 1 District Number	Column 2 District Name	Column 12 Regular Pupil % Difference Current & KSDE	Column 13 At-Risk Pupil % Difference Current & KSDE	Column 14 Bilingual Pupil % Difference Current & KSDE
725	Anytown			
726	Sometown			
727	Ourtown			

The second new column (Column 13) calculated the percent difference between what all superintendents said is the

additional per-pupil cost for an at-risk student in this present research and what the KSDE study found was needed in additional funding for an at-risk student. The formula used in this column was $((C4-C10)/C10*100)$. The formula yielded the amount the superintendent of each district indicated is needed, less the amount that the KSDE study found was needed, divided by the amount that the KSDE study found was needed, multiplied by 100; the result yielded the percent difference between what the KSDE sample found and what the present study found as all superintendents' estimates of need to educate an at-risk student. By averaging the percentages shown in Column 13 for all districts, this present study calculated what is needed in additional funding compared to what the KSDE sample found is needed to educate an at-risk student in Kansas.

Likewise, the third new column (Column 14) calculated the percent difference between what all superintendents said is the additional per-pupil cost for a bilingual student in this present research and what the KSDE sample found was needed in additional funding for a bilingual student. The formula used in this column was $((C5-C11)/C11*100)$. The formula yielded the amount the superintendents in all 300 districts indicated is needed, less the amount that the KSDE study found was needed, divided by the amount that the KSDE study found was needed, multiplied by 100; the result yielded the percent difference

between what the KSDE sample said was needed and what this present study found was needed in additional funding to educate a bilingual student. By averaging the percentages shown in Column 14 for all districts receiving bilingual funding, this present study found what all superintendents estimated is needed in additional funding compared to what the KSDE sample found was needed in additional funding to educate a bilingual student in Kansas. Since not all districts have bilingual students, those districts with no bilingual students (Column 8 = 0) were not used in this calculation.

To make comparisons between this present study's findings on funding needs and the amount of money actually received by each district in the 2005-2006 school year, additional columns were added to the spreadsheet alongside the survey response data and the KSDE study data (see Figure 3.5). The first new column (Column 15) was designed to show the amount of money each district actually received for each regular education student; the second column (Column 16) was designed to show the amount of additional money each district actually received for each at-risk student; and the third new column (Column 17) was designed to show the amount of additional money each district actually received for each bilingual student. These data were taken from the February 27, 2006 version of the Kansas State Department of

Education's spreadsheet titled 2006 Legal Maximum File (see Appendix J for the complete spreadsheet).

Figure 3.5 Sample spreadsheet adding columns for actual dollars received in the 2005-2006 school year for educating regular education, at-risk, and bilingual pupils

Column 1 District Number	Column 2 District Name	Column 15 Regular Pupil Actual Dollars	Column 16 At-Risk Pupil Actual Dollars	Column 17 Bilingual Pupil Actual Dollars
725	Anytown			
726	Sometown			
727	Ourtown			

To generate comparisons between what was actually scheduled to be received and what all 300 superintendents said is needed, still more new columns were created in the spreadsheet (see Figure 3.6). The first new column (Column 18) calculated the percent difference between what all superintendents said is needed for a regular education student and what the district actually received for a regular education student. The formula used in this column was $((C3-C15)/C15*100)$. The formula yielded the amount the superintendent of each district indicated was needed, less the amount that each individual district actually received, divided by the amount each district actually received multiplied by 100; the formula result yielded the percent difference between what the district was currently scheduled to receive and the superintendent's estimate of need to educate a regular education student. By averaging the percentages shown in

Column 18 for all districts, this present study found what the superintendents as a population estimated is needed compared to what is actually being spent to educate a regular education student in Kansas.

Figure 3.6 Sample spreadsheet adding columns for finding the percent cost difference between present research and actual dollars received for educating regular education, at-risk, and bilingual pupils, 2006

Column 1	Column 2	Column 18	Column 19	Column 20
District Number	District Name	Regular Pupil % Difference Current & Actual	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
725	Anytown			
726	Sometown			
727	Ourtown			

The second new column (Column 19) calculated the percent difference between what all superintendents said is the additional per-pupil cost for an at-risk student and what the district actually received in additional funding for an at-risk student. The formula used in this column was $((C4-C16)/C16*100)$. The formula yielded the amount the superintendent of each district indicated is needed, less the amount that each individual district actually received, divided by the amount that district actually received, multiplied by 100; the result yielded the percent difference between what the district was currently scheduled to receive and the superintendent's estimate

of need to educate an at-risk student. By averaging the percentages shown in Column 19 for all districts, this present study found what superintendents as a population estimated is needed in additional funding compared to what was actually being spent to educate an at-risk student in Kansas.

Likewise, the third new column (Column 20) calculated the percent difference between what all superintendents said is the additional per-pupil cost for a bilingual student and what the district actually received in additional funding for a bilingual student. The formula used in this column was $((C5-C17)/C17*100)$. The formula yielded the amount the superintendent of each district indicated is needed, less the amount that each individual district actually received, divided by the amount that district actually received, multiplied by 100; the result yielded the percent difference between what the district was currently scheduled to receive and the superintendent's estimate of need to educate a bilingual student. By averaging the percentages shown in Column 20 for all districts receiving bilingual funding, this present study found what the superintendents as a population estimated is needed in additional funding compared to what was actually being spent to educate a bilingual student in Kansas. Since not all districts have bilingual students, those districts with no bilingual students (Column 8 = 0) were not used in this calculation.

Calculations for averages and other results in this study were performed on arrays initially by district number and later by FTE when considering the effect of enrollment size.

Expected Outcomes of Survey Data and Hard Data

Appendix I provides a visual summary of all data across all categories, including both opinion and hard data. With the state supreme court in Kansas ruling immediately prior to completion of this current research that school districts continued to be underfunded, this study anticipated that superintendents' opinions about a suitable funding level would parallel and extend the state's 2001 cost study (Augenblick & Myers, 2002) relied upon by the state supreme court in its 2005 ruling (Montoy, 2005). Beginning with funding levels recommended in the 2001 Augenblick & Myers cost study, adjusting for inflation and allowing for increased funding since 2001, this would have predicted that superintendent opinions would propose that about 18% more money was needed than was legislatively allocated in 2005-2006 (Augenblick & Myers, 2002, ES-5). This would also resemble the results of the KSDE survey (which this study would also expect) since the KSDE sample survey was conducted less than one year prior to this present population study. The ultimate expectation was to provide a fresh and more detailed analysis of any gaps in available school funding in the selected

categories compared to the population of school districts' perceived needs for adequate and equitable school spending.

Phase III - The Simulations

Phase III of this present study utilized results of the total population survey of top school district leaders and supplemental hard data to run selected simulations on the impact of these results on funding levels in Kansas school districts.

The Simulations

Purpose of Simulations

To answer the second question examined by this study of what a suitable per-pupil funding level for school districts when examined by varying enrollment sizes would be if based on the perceived needs of the school district leaders in Kansas, a simulation model was needed that arrayed all districts by enrollment size so that a regression curve could be fitted using the population of superintendents' estimated need per-pupil on each of the selected spending categories of regular education, at-risk, and bilingual pupils. The mathematical formula for the resulting regression curve would visually portray a suitable per-pupil funding level for districts of varying enrollment sizes based on the perceived needs of Kansas superintendents.

To answer the third and final question examined by this

study of calculating the statewide cost to implement a suitable per-pupil funding level for districts of varying enrollment sizes based on the perceived needs of all school district leaders in Kansas, a final total cost simulation was needed to show how much funding each district would receive using the newly calculated formula.

Structure and Treatment of Selected Simulations

In order to estimate a suitable per-pupil funding level for districts of varying enrollment sizes based on the opinions of top school leaders in Kansas and to later determine the statewide cost of those perceived needs, regression analysis was used to plot the curve of best fit for regular education students, at-risk students, and bilingual students using the districts' FTE enrollment as the independent variable and the superintendents' stated per-pupil amount as expressed in survey data as the dependent variable. Regression analysis was used to determine the relationship of the dependent variable to the independent variable. In the case of this present research, a mathematical function was found that showed the relationship of the superintendents' desired per-pupil amount to the districts' FTE enrollment.

Three regression analyses were run. For regular education students, this study used each superintendent's desired regular

per-pupil amount (Column 3) as the independent variable and the district's FTE enrollment (Column 6) as the dependent variable. Plotted on x-y axis, the resulting curve formed from all data points was the representation of the statewide budget per regular education pupil for a district of each given size.

To find the level of any additional funding needed for at-risk students, this study repeated the process just described, but using each superintendent's desired additional funding for at-risk students (Column 4) as the independent variable and the district's at-risk FTE (Column 7) as the dependent variable. The resulting plotted curve was the representation for the statewide additional budget, if any, per at-risk pupil for a district of each given size.

Again repeating the process, the formula for any additional funding needed for bilingual students was found by using each superintendent's desired additional funding for bilingual students (Column 5) as the independent variable and the district's bilingual count (Column 8) as the dependent variable. Since not all districts had bilingual students, those districts having no bilingual students (Column 8 = 0) were omitted from this calculation. The resulting curve plot was the representation of the statewide additional budget, if any, per bilingual pupil for a district of each given size.

The effect and cost of the regressions' findings on the

entire state of Kansas were then analyzed. First, a simulation was structured for each school district in Kansas using their individual 2005-2006 regular education FTEs, at-risk FTEs, and bilingual FTEs to determine the statewide cost of the perceived needs of school leaders. Results of this simulation were placed into the spreadsheet as three new columns (see Figure 3.7). The first new column (Column 21) was calculated using the formula for the statewide budget per regular education pupil based on each district's FTE pupil count (Column 6). The second new column (Column 22) used the formula for the statewide budget per at-risk pupil based on each district's at-risk count (Column 7). The third new column (Column 23) used the formula for the statewide budget per bilingual pupil based on each district's bilingual count (Column 8).

Figure 3.7 Sample spreadsheet adding columns for total cost of the present study results for educating regular education, at-risk, and bilingual pupils, 2006

Column 1 District Number	Column 2 District Name	Column 21 Regular Pupil Study Total Cost	Column 22 At-Risk Pupil Study Total Cost	Column 23 Bilingual Pupil Study Total Cost
725	Anytown			
726	Sometown			
727	Ourtown			

This calculated cost was then compared to what the state was projected to spend on these three pupil groups in 2005-2006. To find what the state would spend, three more columns were

placed into the spreadsheet (see Figure 3.8). The first new column (Column 24) was calculated by multiplying each district's regular education student FTE (Column 6) by that district's actual per-pupil amount (Column 15); thus, the formula for Column 24 was (C6*C15). The second new column (Column 25) was calculated by multiplying each district's at-risk student FTE (Column 7) by that district's actual additional amount per at-risk pupil (Column 16); thus, the formula for Column 25 was (C7*C16). The third new column (Column 26) was calculated by multiplying each district's bilingual student FTE (Column 8) by that district's actual additional amount per bilingual pupil (Column 17); thus, the formula for Column 26 was (C8*C17).

Figure 3.8 Sample spreadsheet adding columns finding actual total cost for the 2005-2006 school year for educating regular education, at-risk, and bilingual pupils

Column 1 District Number	Column 2 District Name	Column 24 Regular Pupil Actual Total Cost	Column 25 At-Risk Pupil Actual Total Cost	Column 26 Bilingual Pupil Actual Total Cost
725	Anytown			
726	Sometown			
727	Ourtown			

To compare the present study's total cost with the actual total cost for the 2005-2006 school year, one further column was added to the spreadsheet (see Figure 3.9). The final column (Column 27) was calculated by subtracting the actual total cost for educating regular, at-risk, and bilingual pupils in the

2005-2006 school year from the study result's total cost for educating the same students; thus, the formula for Column 27 was $((C21+C22+C23)-(C24+C25+C26))$. The sum of Column 27 for all districts showed the additional statewide cost to implement a suitable per-pupil funding level for districts of varying sizes based on the perceived needs of the school district leaders in Kansas.

Figure 3.9 Sample spreadsheet adding a column for total cost difference between this present study's results and actual statewide cost for educating regular education, at-risk, and bilingual pupils, 2006

Column 1 District Number	Column 2 District Name	Column 27 Cost Difference Study - Actual
725	Anytown	
726	Sometown	
727	Ourtown	

Expected Outcomes of Simulations

This study anticipated that the total population survey of Kansas school superintendents' opinions on appropriate school funding levels would closely resemble the current variances between district costs based on district enrollment size. For example, smaller districts have historically received more funding per-pupil than larger districts; this present study expected that same trend to be strongly preferred by practicing superintendents. When applied to statewide simulations, then,

the study expected the simulations to show a funding needs curve similar in shape to the current funding formula, but with proportionately (and perhaps significantly) more money needed. The important observations would rest in how much more money and in any expected or surprising trends based on school size groupings.

Summary

The purpose of this study was to determine what the total population of top school leaders believe is a suitable funding level for Kansas school districts and to simulate selected effects and costs of those findings. More specifically, three questions were examined: How much money do top leaders in each school district in Kansas believe is needed to provide a suitable education for all students in their school district? What would be a suitable per-pupil funding level for districts when examined by varying enrollment sizes if based on the perceived needs of the school district leaders in Kansas? And, what would be the statewide cost of implementing a suitable per-pupil funding level for districts of varying sizes based on the perceived needs of those same school district leaders?

To answer these questions, this study surveyed top school district leaders in Kansas in search of their opinions regarding how much money is needed to provide an adequate and suitable

education. These data provided the basis for selected simulations designed to estimate the effect and cost of proposed changes on individual school districts and the state of Kansas. Survey results and additional hard data required to perform selected simulations were entered into a spreadsheet. The total spreadsheet produced the following outcomes for each of the state's 300 school districts:

- Survey results showing superintendents' estimates of costs to educate regular, at-risk, and bilingual pupils (Columns 3-5);
- Actual regular, at-risk, and bilingual student FTE counts for the 2005-2006 school year (Columns 6-8);
- Results of Spring 2005 KSDE study showing costs to educate regular, at-risk, and bilingual pupils (Columns 9-11);
- Calculated percent cost difference between present research and the recent KSDE study for educating regular, at-risk, and bilingual pupils (Columns 12-14);
- Actual dollars received in the 2005-2006 school year for educating regular, at-risk, and bilingual pupils (Columns 15-17);
- Calculated percent cost difference between this

present study's results and actual dollars received by school districts for educating regular, at-risk, and bilingual pupils (Columns 18-20);

- Statewide cost to implement this present study's results for educating regular, at-risk, and bilingual pupils (Columns 21-23);
- Actual statewide cost for educating regular, at-risk, and bilingual pupils in the 2005-2006 school year (Columns 24-26);
- Total cost difference between this present study's results and actual statewide cost for educating regular, at-risk, and bilingual pupils (Column 27).

Results of survey and spreadsheet data analysis are presented next in Chapter 4.

CHAPTER IV

PRESENTATION AND ANALYSIS OF DATA

Introduction

The purpose of this study was to determine what school leaders believe is a suitable funding level for Kansas school districts in the year of record and to simulate the effect and cost of selected findings. More specifically, three questions were examined in this study: How much money do top leaders in each school district in Kansas believe is needed to provide a suitable education for all students in their school districts? What would be a suitable per-pupil funding level for Kansas school districts when examined by varying enrollment sizes if based on the perceived needs of school district leaders? And, what would be the statewide cost to implement a suitable per-pupil funding level for Kansas school districts of varying sizes based on the expressed needs of district leaders?

To examine these questions, this study was carried out in three phases. First, it examined extant research in two areas, both of which influence how much money is distributed to schools, i.e: (a) factors affecting the equity of school finance; and (b) factors affecting the adequacy of school finance. Results of Phase I were reported in Chapter 2 of this

study. Second, it surveyed top school district leaders in Kansas in search of their opinions regarding how much money is needed to provide an adequate and suitable education. Third, these data provided the basis for simulations designed to estimate the effect and cost of proposed changes on individual school districts and the state of Kansas. Results of Phase II and Phase III are reported in this chapter.

The Survey Administration and Response Rate

Phase II of this study was carried out through the administration of a survey of top school district leaders in Kansas. The survey instrument was mailed in February 2006 to all 300 school districts in Kansas and addressed to each district's superintendent of schools. At the same time that surveys were mailed, an announcement of the study was posted to the superintendents' statewide email listserv, acting not only as a reminder for superintendents to watch their mail for the upcoming survey, but also giving superintendents the opportunity to complete the survey by email if preferred (see Appendix B for the survey and Appendix D for the email).

After two weeks, a reminder was posted to the superintendents' statewide email listserv, along with another copy of the survey. In that correspondence, superintendents were asked to respond with either a completed survey or a statement

that they were not planning to return the survey (see Appendix E for the follow-up email). After the follow-up email, 88 of the 300 districts' superintendents had returned a completed survey along with another 30 who had confirmed that they did not plan to respond.

Since much of the analysis of survey results was dependent on school district enrollment size, the return rate across varying enrollment categories was important. Of the 88 completed surveys, 49 were from districts having enrollment sizes below the median statewide enrollment, while 39 were from districts having enrollment sizes above the median enrollment, yielding a favorable representation of Kansas school districts.

Furthermore, when the 300 districts were split into deciles of 30 districts each, all ten decile groups were represented well. Decile 10, holding the largest 30 districts, had the lowest representation with four completed surveys, while Decile 4 had the highest representation with 14 completed surveys (see Table 4.1).

Table 4.1 Survey Response Rates by Enrollment Size,
Grouped by Decile, 2006

Decile	Enrollment Range	Number of Districts in the State	Number of Districts Returning Survey	Number of Districts Called	Total Response Rate
1	< 179	30	10	2	40%
2	179 – 260.9	30	6	2	27%
3	261 – 343.9	30	11	2	43%
4	344 – 413.9	30	14	2	53%
5	414 – 541.9	30	8	2	33%
6	542 – 701.9	30	6	2	27%
7	702 – 918.9	30	13	2	50%
8	919 – 1420.9	30	10	2	40%
9	1421 – 2699.9	30	6	2	27%
10	2700 +	30	4	2	20%
Totals		300	88	20	36%

To further verify that the respondents accurately represented the non-respondents in each decile, follow-up phone interviews were conducted using a method suggested by Borg, Gall, & Gall (1996, 304):

“The ideal method to determine whether non-respondents to your questionnaire differ from the respondents is to randomly select a small number of individuals from the non-responding group. Then solicit their cooperation in letting you administer the questionnaire to them in an in-person or telephone-interview format...A sample of 20 individuals should be sufficient to check the non-responding group. A comparison of their responses to each item with the response of those who replied initially will enable you to determine whether the non-responding sample is biased.”

Follow-up phone interviews were conducted with two randomly selected non-responding districts from each decile. The superintendent from each of the randomly selected districts was asked to complete survey questions 1 through 5 on the phone with

the researcher; these superintendents were told that their answers would not be identifiable by district and would be used only to compare with survey respondents for statistical purposes. The results of the follow-up phone interviews showed that all 20 of the randomly selected districts gave answers that were within the range of the other district's responses in their respective deciles. As a result of phone interviews, the overall participation rate was established at 36%.

Data Treatment Overview

Phase III of this present study utilized results of the survey of top school district leaders and supplemental hard data to run selected simulations on the impact of these results on funding levels in Kansas school districts. As completed surveys were returned, results of the first five questions (see Appendix B for the complete survey) were entered into a computer spreadsheet for analysis. The spreadsheet was comprised of 88 rows, with five columns of data: one row for each responding school district and one column for each of the first five survey question responses (see Appendix G for the complete spreadsheet).

As results were entered into the spreadsheet, each district's responses were reviewed to ensure the respondent had not given answers that seemed inaccurate. For example, several

surveys reported dollar amounts for a suitable cost for education far below what the district already received; in those cases, the respondent was called by phone, and in each case the respondent had mistakenly stated an opinion of what base state aid per pupil needed to be without taking individual districts' weighting factors such as low-enrollment or correlation weighting into account. Upon consultation with the respondent, survey answers were adjusted for each district's weighting factors. The only other mistake that needed correction after phoning respondents related to additional costs for at-risk or bilingual students; in a few cases, the respondent had provided a total cost rather than an additional cost, making those answers appear extremely high. Upon consultation with the respondents, survey answers were corrected by subtracting out the base per-pupil amount, leaving only the sought-after additional amount per pupil. Other than these two instances, all other data were entered into the spreadsheet exactly as listed by the respondent.

The last five survey questions (see Appendix B for the complete survey) were open-ended in order to heighten understanding of field perceptions of the current state aid formula and to potentially influence any policy recommendations offered later in Chapter 5 of this study. Results of the last five survey questions were copied verbatim into a word processor

where they were subsequently grouped by district enrollment size and then subdivided by decile in order to more easily view commonalities and differences in funding needs(see Appendix H). Names of respondents and other identifying information were removed from the verbatim comments in order to better ensure candid responses and more useful data.

Results of the Analysis

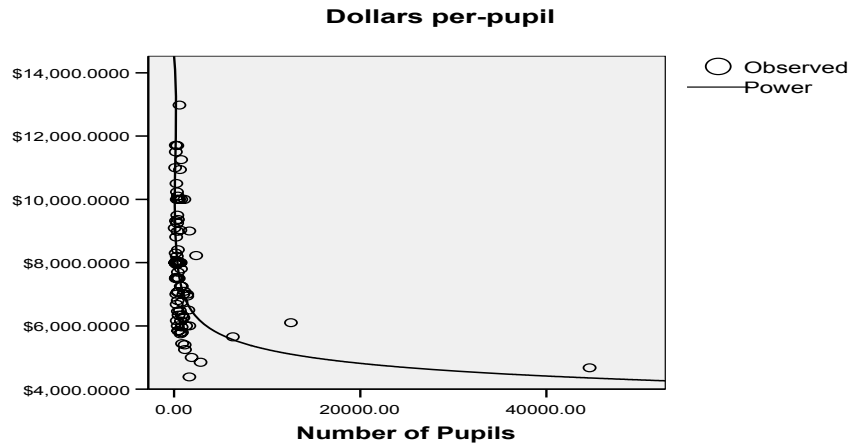
To answer the second question examined by this study of what a suitable per-pupil funding level for school districts when examined by varying enrollment sizes would be in the year of record if based on the perceived needs of school district leaders in Kansas, simulation models were constructed that arrayed all school districts by enrollment size so that a regression curve could be fitted using the superintendents' estimated funding need per-pupil on each of the selected spending categories of regular education, at-risk, and bilingual pupils. In the end analysis, the mathematical formula for the resulting regression curve would visually portray a suitable per-pupil funding level for districts of varying enrollment sizes based on the perceived needs of Kansas superintendents.

Results of Regular Education Analysis

The first simulation was prepared for the spending category of regular education students. To obtain the formula for the regression curve for regular education students, the first step was to input all survey response data to generate a scatter-plot using regular education student FTE as the independent variable on the x-axis, and regular education student dollars-per-pupil as the dependent variable on the y-axis. Using the SPSS statistical package, various known curves were analyzed to see if the data closely matched any known curve. Curves analyzed included quadratic, compound, growth, logarithmic, cubic, S, exponential, inverse, and power curves. None of the curves were useful in finding a satisfactory regression curve. The power curve was the closest fit; however, the curve showed unnaturally high per-pupil dollar amounts for very small districts and unnaturally low per-pupil dollar amounts for very large districts (see Figure 4.1).

Since a single regression curve could not be drawn through all the data, the next step was to break the data down into smaller units to see if regression lines could be drawn on portions of the data, then reassembled into a single formula. However, once the data were no longer analyzed as a whole, regression curves were no longer feasible, instead requiring the use of regression lines.

Figure 4.1 Regular Education Student Regression Curve using Power Curve, 2006

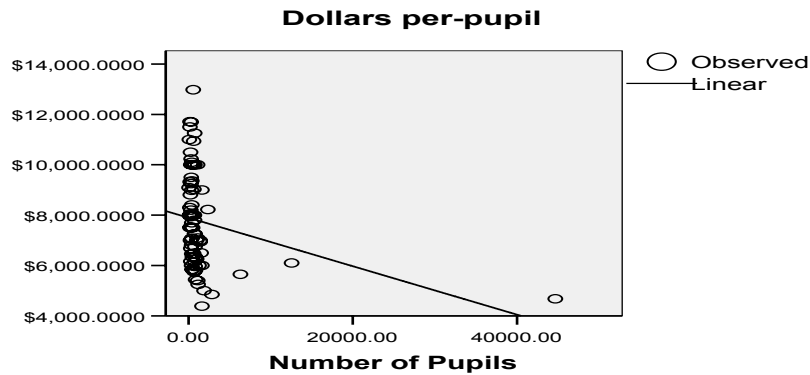


In order to put multiple regression lines together into a continuous formula, three elements had to be found for each regression line: the line's endpoints were needed in order to fit the lines together as a continuous formula; the line's slope was needed along with the line's endpoints to calculate the mathematical formula for the line; and the regression statistics were needed to determine whether the observed plot was truly a line of good fit through the data.

Before breaking the data down into smaller portions for such an analysis, it was necessary to run a linear regression on the entire data set to verify the overall direction that the lines should be going for the smaller data sets. When linear regression was performed on the entire data set, it was found that there was a clear downward slope, significant at the .015 level; thus, there also needed to be an overall downward slope

on the regression lines for the smaller data sets (see Figure 4.2).

Figure 4.2 Regression Line for Entire Data Set, 2006



Dependent Variable: Per_Pupil_\$

Equation	Model Summary					Parameter Estimates	
	R Square	F	df1	df2	Sig.	Constant	b1
Linear	.067	6.186	1	86	.015	7896.766	-.096

The independent variable is Pupil_FTE.

In setting up a logical breakdown of data, the decile grouping based on FTE size was a logical extension of the fundamental research design. Since there were 300 school districts in the total population, each decile was comprised of 30 districts with the smallest 30 districts making up Decile 1, the next 30 smallest comprising Decile 2, and so forth. A regression line was subsequently found for each decile's survey respondents (see Table 4.2).

Table 4.2 Regression Lines for each Decile, 2006

Decile	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1	12 students \$9,978	-9.22	179 students \$8,439	0.482	0.064	0.544	1	8
2	179 students \$11,160	-45.07	261 students \$7,464	0.186	0.389	2.546	1	4
3	261 students \$7,293	40.672	344 students \$10,669	0.017	0.487	8.547	1	9
4	344 students \$7,954	-1.916	414 students \$7,820	0.940	0.000	0.006	1	12
5	414 students \$7,057	9.074	542 students \$8,218	0.598	0.049	0.309	1	6
6	542 students \$13,221	-47.148	702 students \$5,677	0.108	0.516	4.272	1	4
7	702 students \$8,199	-12.56	919 students \$5,473	0.204	0.142	1.820	1	11
8	919 students \$6,701	0.083	1421 students \$6,743	0.977	0.000	0.001	1	8
9	1421 students \$5,871	1.781	2700 students \$8,161	0.551	0.096	0.423	1	4
10	2700 students \$5,548	-0.017	44,641 students \$4,835	0.529	0.222	0.571	1	2

As seen in Table 4.2, the lower endpoint of Decile 1 used 12 students because the smallest district in the 2005-2006 population had 12 students; likewise, the higher endpoint of Decile 10 used 44,641 students because the largest district in the 2005-2006 population had 44,641 students. The slope of each line represented how many dollars per pupil were gained or lost along the line. The significance column showed how well the line fit the data in each respective decile; the lower the number, the better the line was seen to fit the data. For example, the significance of .977 in Decile 9 showed that, although it was the best fit, the line was not necessarily a good fit when compared to the .017 significance of Decile 3.

Based on analysis of the ten decile regression lines, only a few deciles showed a strong relationship and no consistent pattern existed which could transition from decile to decile. For example, the regression line for Decile 1 ended at a district with an FTE of 179 costing \$8,439 per pupil; however, the regression line for Decile 2 started with an FTE of 179 costing \$11,160. Also, four of the ten deciles showed a positive slope, even though the overall trend needed to exhibit a negative slope. It appeared that the data sets were too small to allow consistent analysis.

The consequent next step was to expand the analysis to include multiple deciles simultaneously to see if patterns existed in a larger data set as represented by multiple decile groups. Beginning with the smallest deciles, deciles were grouped together and analyzed until a consistent pattern could be seen. The first group to show a line of good fit was a grouping of Deciles 1 through 4 with a significance of .127, followed by an even better fit for the grouping of Deciles 1 through 5 with a significance of .042 (see Table 4.3).

Table 4.3 Regression Lines for Groups Including Decile 1, 2006

Deciles	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1	12 students \$9,978	-9.22	179 students \$8,439	0.482	0.064	0.544	1	8
1 to 2	12 students \$9,479	-3.595	261 students \$8,583	0.655	0.015	0.209	1	14
1 to 3	12 students \$8,770	0.208	344 students \$8,839	0.960	0.000	0.003	1	25
1 to 4	12 students \$9,459	-3.601	414 students \$8,012	0.127	0.059	2.43	1	39
1 to 5	12 students \$9,479	-3.763	542 students \$7,484	0.042	0.085	4.363	1	47
1 to 6	12 students \$8,954	-1.64	702 students \$7,822	0.279	0.022	1.197	1	53

Since the grouping of Deciles 1 through 5 showed the line of best fit, the next step was to find the next line of best fit starting at Decile 6. Of the groupings starting with Decile 6, all groups were shown to have lines of good fit; however, the lower endpoints for all groups were inconsistent with the upper endpoints for the group of Deciles 1 through 5 (see Table 4.4).

Table 4.4 Regression Lines for Groups Beginning with Decile 6, 2006

Deciles	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1 to 5			542 students \$7,484					
6 to 7	542 students \$10,435	-14.04	919 students \$5,141	0.015	0.300	7.271	1	17
6 to 8	542 students \$8,385	-2.96	1421 students \$5,783	0.058	0.126	3.909	1	27
6 to 9	542 students \$7,852	-1.251	2700 students \$5,153	0.112	0.075	2.671	1	33
6 to 10	542 students \$7,181	-0.067	44641 students \$4,227	0.123	0.063	2.498	1	37

The necessary consistency was gained, however, when Decile 5 was removed from the first grouping and added to the second, making a grouping of Deciles 1 through 4 and analyzing groups beginning with Decile 5. The grouping of Decile 5 through Decile 8 was found to fit best with the grouping of Decile 1 through Decile 4 (see Table 4.5).

Table 4.5 Regression Lines for Groups Beginning with Decile 5, 2006

Deciles	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1 to 4			414 students \$8,012					
5 to 6	414 students \$7,700	3.455	702 students \$8,695	0.62	0.021	0.259	1	12
5 to 7	414 students \$8,419	-2.959	919 students \$6,925	0.291	0.045	1.166	1	25
5 to 8	414 students \$8,175	-1.959	1421 students \$6,202	0.091	0.08	3.028	1	35
5 to 9	414 students \$7,871	-1.092	2700 students \$5,374	0.094	0.067	2.94	1	41

Grouped in this way, both decile groupings still had lines of good fit and their endpoints (at 414 students) were closely matched (only \$163 apart). Thus, as a continuous curve, the best fitting lines were the combination of Deciles 1 through 4 and Deciles 5 through 8 (see Table 4.6).

Table 4.6 Regression Lines for Best Fit Groups for Decile 1 through Decile 8, 2006

Deciles	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1 to 4	12 students \$9,459	-3.601	414 students \$8,012	0.127	0.059	2.430	1	39
5 to 8	414 students \$8,175	-1.959	1421 students \$6,202	0.091	0.080	3.028	1	35

When the groupings for the largest deciles were analyzed, it was found that none of the lines were as significant as the lines for the lower enrollment deciles. This was potentially due to the smaller response rate at the highest two deciles. The line of best fit, however, was found to be with the grouping of Deciles 9 and 10. In addition, the lower endpoint of this grouping was a very close match to the higher endpoint of the grouping of Deciles 1 through 8; at 1,421 students, there was only a \$68 difference (see Table 4.7).

Table 4.7 Regression Lines for Groups Beginning with Decile 9, 2006

Deciles	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1 to 8			1421 students \$6,202					
9	1421 students \$5,871	1.791	2700 students \$8,161	0.551	0.096	0.423	1	4
10	2700 students \$5,548	-0.017	44641 students \$4,835	0.529	0.222	0.571	1	2
9 to 10	1421 students \$6,270	-0.037	44641 students \$4,671	0.360	0.105	0.942	1	8

With the addition of the line best fitting the grouping of Deciles 9 and 10, the total curve of best fit for the entire data set was complete, consisting of three lines.

In order for the curve to flow smoothly along the complete data set, the higher endpoint of the first line needed to be an exact match to the lower endpoint of the second line; likewise, the higher endpoint of the second line needed to be an exact match to the lower endpoint of the third line. To accomplish this smoothing effect, the dollar amount used to adjust these endpoints was calculated to be the mean of the two original endpoints (see Table 4.8).

Table 4.8 Endpoints for the Three Lines
Of Best Fit, 2006

Endpoint	Dollars per Student	Dollars per Student	Mean Dollars per Student
12 Students	\$9,459	\$9,459	\$9,459
414 Students	\$8,012	\$8,175	\$8,094
1421 Students	\$6,202	\$6,270	\$6,236
44641 Students	\$4,671	\$4,671	\$4,671

As seen in Table 4.8, the final adjusted endpoints for the three regression lines were (12 students, \$9,459), (414 students, \$8,094), (1,421 students, \$6,236), and (44,641 students, \$4,671).

Once the endpoints for each line were known, mathematical formulas for each line were then calculated using the point-

point formula for finding a line; in this formula, N represented the number of students (graphed along the x-axis) and D represented the dollars per pupil (graphed along the y-axis). The formula held $D = [(y_1 - y_2) / (x_1 - x_2)] * (N - x_1) + y_1$ where x_1 was the number of students for the first endpoint, x_2 was the number of students for the second endpoint, y_1 was the dollars per student for the first endpoint, and y_2 was the dollars per student for the second endpoint. Using this expression, the calculated formulas for the three regression lines were found (see Table 4.9).

Table 4.9 Formulas for Lines of Best Fit, 2006

Decile Line	Formula
1 to 4	$D = 9500 - (N * 3.396)$
5 to 8	$D = 8858 - (N * 1.845)$
9 to 10	$D = 6278 - (N * 0.036)$

The net result of Table 4.9 was that for districts smaller than 414 students (line through Deciles 1 to 4), any district's dollars per pupil (the variable D) could be found by putting that district's number of pupils (the variable N) into the formula $D = 9500 - (N * 3.396)$ and solving for D. Likewise, any district enrolling between 414 and 1,421 students (line through Deciles 5 to 8) would use the formula $D = 8858 - (N * 1.845)$ and any district with more than 1,421 students (line through Deciles

9 to 10) would use the formula $D = 6278 - (N * 0.036)$. In this manner, the dollars per pupil were calculated for each of the total 300 school districts in the population (see Column 6 in Appendix I for all results).

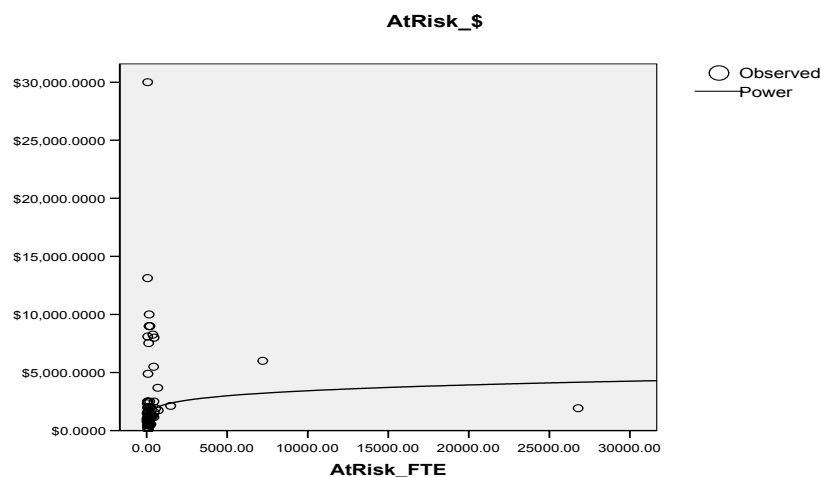
Results of At-Risk Analysis

Since this present research sought to find not only dollars per regular education student, but also dollars per at-risk student, similar analysis was performed on the spending category of at-risk students. In the same way as was done for regular education students, the first step for finding the regression curve for at-risk students was to enter all the survey response data in order to generate a scatter-plot with at-risk student FTE as the independent variable on the x-axis, and at-risk student dollars-per-pupil as the dependent variable on the y-axis. Using SPSS, various known curves were again analyzed to observe whether the data closely matched any known curve. Curves analyzed included quadratic, compound, growth, logarithmic, cubic, S, exponential, inverse, and power curves. As with the curves found for regular education students, none of the curves were shown to be useful. The power curve was again the closest fit; however, with the at-risk student population, the curve showed unnaturally low per-pupil dollar amounts for very small

districts and unnaturally high per-pupil dollar amounts for very large districts (see Figure 4.3).

As was done with the regular education student data, the next step was to break the data down into smaller parts to see if regression lines could be drawn on portions of the data and then reassembled. Again, regression curves were not feasible. Instead, regression lines were again used with endpoints, slopes, and regression statistics obtained for each line to determine whether the line was truly a line of good fit.

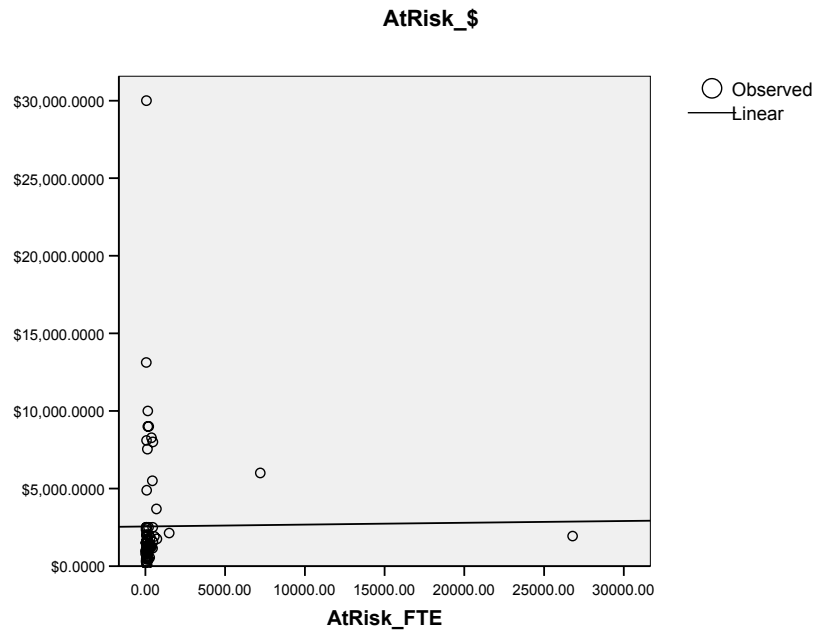
Figure 4.3 Regression Curve for At-Risk using Power Curve, 2006



As before, it was necessary to run a linear regression on the entire at-risk data set to verify the overall direction that the lines for the smaller data sets should be going. It was found that the line of best fit was nearly horizontal, having a

slope of only .012. In this context, a slope of .012 meant that with each additional at-risk pupil, the dollars per pupil would increase only 1.2 cents (see Figure 4.4).

Figure 4.4 Regression Line for Entire At-Risk Data Set, 2006



Dependent Variable: AtRisk_ \$

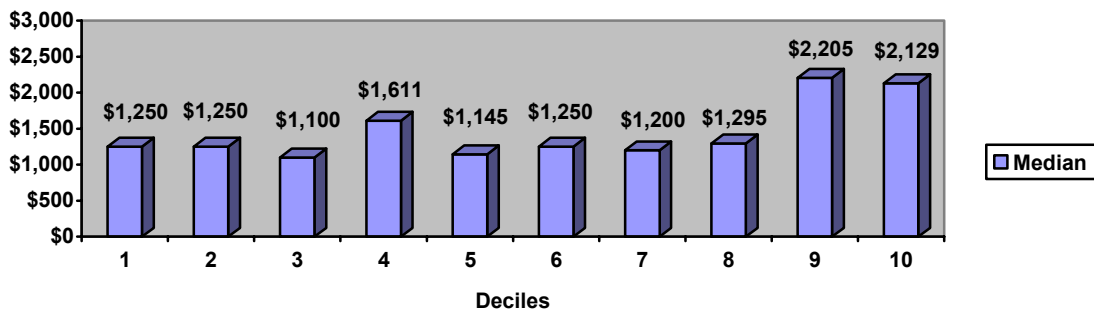
Equation	Model Summary					Parameter Estimates	
	R Square	F	df1	df2	Sig.	Constant	b1
Linear	.000	.007	1	81	.936	2554.116	.012

The independent variable is AtRisk_FTE.

The nearly horizontal line indicated that the overall curve using groups of deciles could either move up and down throughout the deciles ending up at about the same level, or the curve could be nearly horizontal throughout the different deciles. The answer was found by graphing the median of each decile group to

observe any overall trend. The graph of the medians showed that as the number of at-risk pupils increased, the line remained basically horizontal until reaching the final two deciles. This was consistent with the regression line through the entire data set which also showed a nearly horizontal line with a very slight positive slope indicating slightly higher per-pupil costs at the higher deciles (see Figure 4.5).

Figure 4.5 Median of each at-risk decile, 2006



Since the curve of best fit was shown to be stable throughout the deciles, there was no need to analyze groups of deciles as was done with the regular education data set. Rather, the line of best fit was for the entire data set, where $D = \$2,554 + (N * .012)$, N represented the number of at-risk students (graphed along the x-axis), and D represented dollars per at-risk pupil (graphed along the y-axis). The net result was that any district's dollars per at-risk pupil (the variable D) could be found by putting that district's number of at-risk

pupils (the variable N) into the formula $D = \$2,554 + (N * .012)$ and solving for D. In that manner, the dollars per at-risk pupil were calculated for each of the 300 school districts in the population (see Column 7 in Appendix I for all results).

Results of Bilingual Analysis

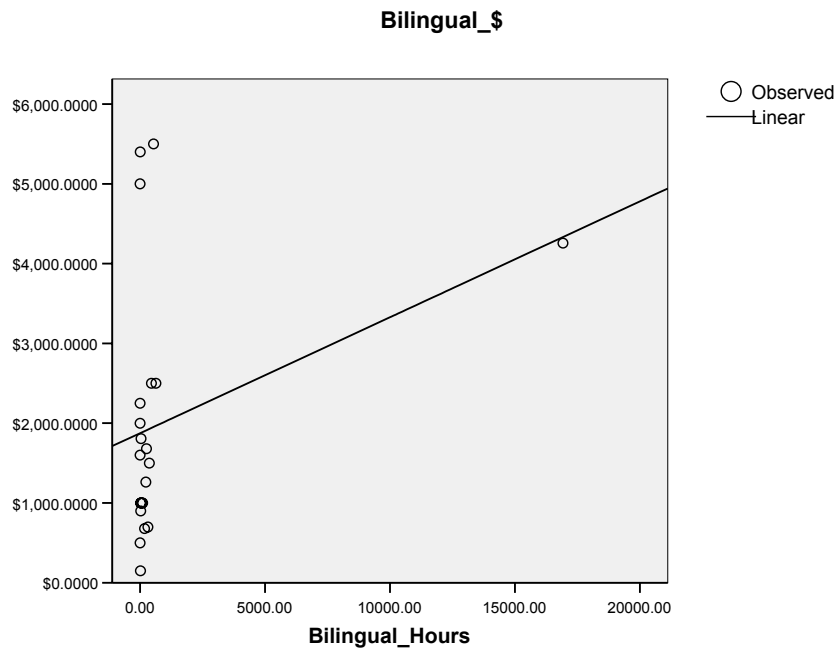
The same analysis was conducted on the spending category of bilingual students. The first step for finding the regression curve for bilingual students was to enter all the survey response data and to generate a scatter-plot with bilingual student FTE as the independent variable on the x-axis, and bilingual student dollars-per-pupil as the dependent variable on the y-axis. Using SPSS, various known curves were analyzed to see if the data closely matched any known curve. Again, curves analyzed included quadratic, compound, growth, logarithmic, cubic, S, exponential, inverse, and power curves. As with the curves found for regular education and at-risk students, none of the curves were shown to be useful in finding a satisfactory overall regression curve.

As with the regular education and at-risk student data sets, since a single regression curve could not be drawn through all the data, the next step was to break the data down into smaller parts to see if regression lines could be drawn on portions of the data, then reassembled into a single formula.

Again, regression curves were not feasible. Instead, regression lines were used with endpoints, slopes, and regression statistics utilized for each line to determine whether the line was truly a line of good fit through the data.

As in previous analyses, it was necessary to run a linear regression on the entire bilingual data set to verify the overall direction the lines for the smaller data sets should be going. When linear regression was run on the entire data set, it was found that the overall trend was an upward sloping line (see Figure 4.6).

Figure 4.6 Regression Line for Entire Bilingual Data Set, 2006



Unlike regular education students and at-risk students, however, not all districts in Kansas have bilingual students. Of the 300 active school districts in the 2005-2006 school year, only 103 districts had bilingual students; of the 88 districts responding to this current research, only 22 districts had bilingual students. Due to the smaller numbers, breaking the data into deciles did not predict good trend data; thus, data for bilingual students was broken into quartiles of 26 districts each with the first quartile having 25 districts. A regression line was found for each quartile's survey respondents (see Table 4.10).

Table 4.10 Regression Lines for Bilingual Quartiles, 2006

Quartile	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1	0 students \$2,627	275.000	1.39 students \$3,009	0.958	0.001	0.003	1	4
2	1.4 students \$695	61.616	13.9 students \$1,465	0.441	0.154	0.730	1	4
3	14.0 students \$608	22.916	75.9 students \$2,027	0.078	0.493	4.868	1	5
4	76.0 students \$4,002	0.090	2820.4 students \$4,249	0.940	0.009	0.009	1	1
All	0 students \$1,875	0.872	2820.4 students \$4,334	0.140	0.105	2.357	1	20

The lower endpoint of Quartile 1 used 0 students because there were districts having fewer than one FTE bilingual student. Likewise, the higher endpoint of Quartile 4 used 2820.4 FTE students because the district with the largest number of

bilingual students in the 2005-2006 population had 2,820.4 FTE bilingual students. The slope of each line represented how many dollars per pupil were gained or lost along the line. The significance column showed how well the line fit the data in each quartile: i.e., the lower the number, the better the line fit the data.

The remainder of the bilingual analysis most closely resembled the earlier complexity of the regular education simulation. As a result of analyzing all four quartile regression lines, only one of the quartiles showed a strong relationship and no consistent pattern emerged which could transition from quartile to quartile. For example, the regression line for Quartile 3 ended at a district with an FTE of 76 costing \$2,027 per pupil; however, the regression line for Quartile 4 started with an FTE of 76 costing \$4,002.

Consequently, the next step was to expand the analysis to include multiple quartiles at a time to observe whether patterns existed among multiple quartile groups. Both the grouping of Quartiles 2 through 4 and Quartiles 2 through 3 were shown to have lines of good fit with significance at the .05 level; however, neither of these groupings had endpoints that were close to the endpoint of Quartile 1, so a transition from Quartile 1 to Quartile 2 was not possible (see Table 4.11).

Table 4.11 Regression Lines for Bilingual
Quartile Groups, 2006

Quartile	Lower Endpoint	Slope	Higher Endpoint	Sig.	R Square	F	df1	df2
1	0 students \$3,627	275.000	1.39 students \$3,009	0.958	0.001	0.003	1	4
2-3	1.4 students \$813	13.704	75.9 students \$1,834	0.041	0.329	5.387	1	11
2-4	1.4 students \$1,499	1.030	2820.4 students \$4,402	0.043	0.262	4.962	1	14

Other than the groupings of Quartiles 2-3 and 2-4, no other line was shown to have a better fit than the line going through all four quartiles which had a significance of 0.140; thus, as with the at-risk data, the curve of best fit was held to be the line going through the entire data set. The formula for this line was $D = \$1,875 + (N * .872)$ where N represented the number of bilingual students (graphed along the x-axis) and D represented dollars per bilingual pupil (graphed along the y-axis). The net result was that any district's dollars per bilingual pupil (the variable D) could be found by putting that district's number of bilingual pupils (the variable N) into the formula $D = \$1,875 + (N * .872)$ and solving for D. In this manner, the dollars per bilingual pupil were calculated for each of the 103 school districts in the population having bilingual pupils (see Column 8 in Appendix I for all results).

The results of these constructions and analyses provided the basis for carrying out the simulations as described next.

Selected Simulations

Results of Simulation #1: Comparing Present Study to KSDE Study

The first simulation compared results of this present study to the results of a prior study conducted by the Kansas State Department of Education (KSDE) in Spring 2005. To generate this comparison, hard data from the KSDE study were obtained from KSDE (see Appendix K for complete KSDE study results).

Comparison of Regular Education Need

When looking at regular education students, the KSDE study had also found three lines of regression to be the best fit. Using the endpoints of (113.5 student, \$12,800) and (227 students, \$9,700) for the first line, (227 students, \$9,700) and (1,347 students, \$6,200) for the second line, and (1,347 students, \$6,200) and (45,483.5 students, \$6,000) for the third line, mathematical formulas were found for each line (see Table 4.12).

Table 4.12 Formulas for KSDE
Lines of Best Fit, 2005

Line	Formula
First	$D = 15900 - (N * 27.313)$
Second	$D = 10409 - (N * 3.125)$
Third	$D = 6201 - (N * 0.00453)$

Once these formulas were calculated, the dollars per pupil were figured by KSDE for each of the 300 school districts in the population (see Column 9 in Appendix I for KSDE's results).

By comparing the dollars per pupil found in the KSDE study to the dollars per pupil found by this current study for each school district, the percent difference between the two were calculated. In districts between 1,232 students and 2,162 students (32 of the 300 districts), the current research found a higher per-pupil regular education amount of need; in the other 268 districts, the KSDE study showed a higher amount of need per regular education pupil (see Column 12 in Appendix I for percent difference of each district).

Comparison of At-Risk Need

When evaluating at-risk students, the Spring 2005 KSDE study found an equal amount of need per pupil for districts of all sizes. The line of best fit was a horizontal line at \$1600 per pupil. In other words, regardless of how many at-risk pupils a district enrolled, the state's analysis called for each district to receive an additional flat \$1600 per-at-risk-pupil (see Column 10 in Appendix I for KSDE's results).

By comparing the additional dollars per at-risk pupil found by the KSDE study to the additional dollars per at-risk pupil found by this current study for each school district, the

percent difference between the two were calculated. In all 300 districts, this current research showed an amount higher than the KSDE study; the percent difference ranged from 60% higher in the district with the smallest at-risk population to 80% higher in the district with the largest at-risk population (see Column 13 in Appendix I for percent difference by individual district).

Comparison of Bilingual Need

When evaluating bilingual students, the Spring 2005 KSDE study found an equal amount of need per-pupil for districts of all sizes. In the case of bilingual pupils, the line of best fit was a horizontal line at \$2,119 per pupil. In other words, regardless of how many bilingual pupils a district had, the state's analysis called for each district to receive an additional flat \$2,119 per-bilingual-pupil (see Column 11 in Appendix I for KSDE's results).

By comparing the additional dollars per bilingual pupil found by the KSDE study to the additional dollars per bilingual pupil found by this current study for each school district, the percent difference between the two were calculated. In all but the six school districts with the largest populations of bilingual pupils, the KSDE study showed an amount higher than this current research; the percent difference ranged from the KSDE study being 12% higher in the district with the smallest

bilingual population to this current research being 105% higher in the district with the largest bilingual population (see Column 14 in Appendix I for percent difference by individual district).

Table 4.13 Summary of Current Research compared to KSDE Research

	Current Research	KSDE Research
Regular Education	Ranged from \$4,671 to \$9,459 per student	Ranged from \$6,000 to \$12,800 per student
At-Risk	Ranged from \$2,554 to \$2,875 per student	\$1,600 per student
Bilingual	Ranged from \$1,875 to \$4,334 per student	\$2,119 per student

**Results of Simulation #2:
Comparing Survey Data to Actual State Aid
in Year of Record**

The second simulation compared survey data obtained through this present study to the amounts of funding each district was scheduled to receive during the 2005-2006 school year.

Comparison of Regular Education Funding

To generate this comparison, hard data on dollars authorized for regular education students in Kansas during the 2005-2006 school year were obtained from KSDE. Data were collected on two levels: including local option budget (LOB) money (see Column 16 in Appendix I), and excluding LOB money (see Column 15 in Appendix I). By comparing dollars per regular

education pupil each district was scheduled to receive during the 2005-2006 school year to the dollars per regular education pupil derived by this current study for each school district, the percent difference between the two were calculated.

When evaluating dollars per regular education pupil when excluding LOB dollars, this present research showed a higher dollar amount of need in all but four of the 300 districts, with an average of 26% higher dollar amounts needed (see Column 19 in Appendix I). When evaluating dollars per regular education pupil but including LOB dollars, this present research showed an average dollar amount of need .2% higher, with individual districts ranging from 59% lower to 27% higher need (see Column 20 in Appendix I).

Comparison of At-Risk Funding

At-risk dollar amounts were also compared. Unlike regular education per-pupil amounts which were different for each school district depending on enrollment size, all 300 districts received the same flat additional per-pupil dollar amount for at-risk pupils. In the 2005-2006 school year, this dollar amount was an additional 19.3% of the regular student amount of \$4,257, or \$821.60. This current research showed an additional unfunded amount starting at \$2,554 for those districts with the smallest number of at-risk pupils and ending at \$2,875 for the district

with the largest number of at-risk pupils (see Column 7 in Appendix I for each district's dollar amount). Thus, this current research showed unfunded needs ranging from 211% higher to 250% higher than the state presently provides (see Column 21 in Appendix I for each district's percent difference).

Comparison of Bilingual Funding

The final comparison in the second simulation examined bilingual student dollar amounts each district was scheduled to receive in 2005-2006 to this current research's bilingual student additional dollar amounts of need. Like at-risk student per-pupil amounts, all 300 districts were scheduled to receive the same flat additional per-pupil dollar amount for bilingual pupils in the 2005-2006 school year. This dollar amount was an additional 39.5% of the regular education amount per pupil of \$4,257, or \$1,682. This current research showed an additional unfunded need starting at \$1,875 for those districts with the smallest number of bilingual pupils and ending at \$4,334 for the district with the largest number of bilingual pupils (see Column 8 in Appendix I for each district's dollar amount). Thus, this current research showed dollar amounts ranging from 11% higher to 158% higher than the state presently provides (see Column 22 in Appendix I for each district's percent difference).

Table 4.14 Summary of Current Research
 compared to Actual State Aid, 2006

	Current Research	Actual State Aid
Regular Education	Ranged from \$4,671 to \$9,459 per student	Ranged from \$4,627 to \$16,449 per student
At-Risk	Ranged from \$2,554 to \$2,875 per student	\$821.60 per student
Bilingual	Ranged from \$1,875 to \$4,334 per student	\$1,682 per student

**Results of Simulation #3:
 Estimated Effect and Cost of Present Study
 to the State of Kansas**

The third simulation considered the effect and cost of implementing this current research for the entire state of Kansas. The additional cost to the state would be the difference between what the state of Kansas was already spending for regular education, at-risk, and bilingual students in its 300 school districts, and what it would cost to implement what the current research showed it would cost to educate these same children.

Actual Regular Education Costs

What was already being spent to educate regular education students in each district required only the district's regular per-pupil dollar amount to be multiplied by the number of regular education students that each district enrolled in the 2005-2006 school year. As in the previous simulation, however, there were two ways to view regular education per-pupil amounts:

i.e., including LOB money and excluding LOB money in the calculations. Thus, each district had two potentially different totals for regular education per-pupil amounts. The total including LOB would be the product of the district's regular education student FTE count and that district's regular education per-pupil dollar amount including LOB, while the total excluding LOB would be the product of the district's regular education FTE count and that district's regular education per-pupil dollar amount without LOB (see Appendix I for all data, where Column 3 shows each district's regular education student count, Column 15 shows each district's per-pupil dollar amount without LOB, and Column 16 shows each district's per-pupil dollar amount including LOB). When LOB numbers were excluded, total cost for all 300 school districts in Kansas during the 2005-2006 school year was \$2,169,817,939; when including LOB, the total cost increased to \$2,830,172,716 (see Column 26 in Appendix I for each district's total regular education student cost excluding LOB and Column 27 for cost including LOB).

Actual At-Risk and Bilingual Costs

Finding what was already being spent in the 2005-2006 school year to educate at-risk and bilingual students was found in the same manner. What each district was already receiving to educate at-risk students required the product of that district's

at-risk pupil count and at-risk per-pupil dollar amount. Likewise, what each district was already receiving to educate bilingual students was the product of that district's bilingual pupil count and bilingual per-pupil dollar amount. The total dollar amount for at-risk students in the 2005-2006 school year for all 300 districts was \$111,075,391; the total dollar amount for bilingual students in the 2005-2006 school year for all 300 districts was \$22,217,956 (see Column 28 in Appendix I for each district's total at-risk student cost and Column 29 for each district's total bilingual student cost).

Estimated Study Total Cost

The total cost to implement the current research results was found in the same manner as calculations for actual state receipts among school districts. The current research showed the total cost to educate regular education students as the product of each district's regular education pupil count and that district's regular education per-pupil cost. The net result was that the cost to implement current research for all regular education students in the 300 districts in Kansas during the 2005-2006 school year would be \$2,747,374,610 (see Column 23 in Appendix I for each district's regular education student total cost). This shows an unfunded difference of \$577,556,671 according to top leaders' expressed funding needs when LOB

dollars are not included, or an excess of \$82,798,106 if LOB dollars are included.

Likewise, what the current research showed as the total cost to educate at-risk students required the product of each district's at-risk student count and that district's at-risk per-pupil cost. Similarly, what the current research showed as the total cost to educate bilingual students required the product of each district's bilingual student count and that district's per-bilingual-student cost. The current research showed a total cost for educating at-risk students to be \$357,691,280 and the total cost for education bilingual students to be \$40,116,380 (see Column 24 in Appendix I for each district's at-risk pupil total cost and Column 25 for each district's bilingual pupil total cost)--unfunded needs of \$246,615,889 and \$17,898,424 respectively according to top leaders' expressed funding needs.

Once actual total costs and current research total costs were calculated, the difference between the two were found by subtracting what was already being spent for regular education, at-risk, and bilingual students from what the current research indicated was needed for those same children. When LOB money was excluded, the current research showed that more total money was needed in all three student categories; however, when LOB money was included, districts were scheduled to receive more in the

2005-2006 school year for regular students than this current research showed was needed to educate those same students (see Table 4.15 for all calculations).

Table 4.15 Additional Costs Using
Current Research Data, 2006

	Current Research Cost	Scheduled to Receive in 2005-2006	Difference (additional cost to state)	Percent Difference
Regular Students w/o LOB	\$2,747,374,610	\$2,169,817,939	\$577,556,671	+26.6%
Regular Students w/ LOB	\$2,747,374,610	\$2,830,172,716	-\$82,798,106	-2.9%
At-Risk Students	\$357,691,280	\$111,075,391	\$246,615,889	+222.0%
Bilingual Students	\$40,116,380	\$22,217,956	\$17,898,424	+80.6%

Summary

The purpose of this study was to determine what the total population of top school leaders in Kansas believed during 2005-2006 was a suitable funding level for school districts and to simulate selected effects and costs of those findings. The study found that in the year of record school leaders believed the state was underfunding regular students by 26.6%; however, when local district money in the form of the LOB was included, school leaders felt that regular students were adequately funded. The study also found that school leaders were of the strong opinion that the state greatly underfunded both at-risk and bilingual

students, with bilingual student funding 80.6% below actual costs and at-risk student funding at less than one-third of what was needed: i.e., 222.0% underfunded.

CHAPTER V

SUMMARY AND CONCLUSIONS

Introduction

The purpose of this study was to determine what school leaders believe is a suitable funding level for Kansas school districts and to simulate the effect and cost of selected findings. To accomplish its purpose, the study was carried out in three phases. First, it examined research in the areas of school finance equity and adequacy, both of which influence how much money is distributed to schools; results of this phase were reported in Chapter Two. Second, this study surveyed top school district leaders in Kansas in search of their opinions regarding how much money is needed to provide an adequate and suitable education. Third, survey data provided the basis for selected simulations designed to estimate the effect and cost of proposed changes on individual school districts and the state of Kansas. Results of the last two phases were reported in Chapter Four.

Summary of Regular Education Student Results

Based on data collected from school district leaders, this current research found results that closely matched researcher expectations. As shown in Chapter Two, fiscal needs of school

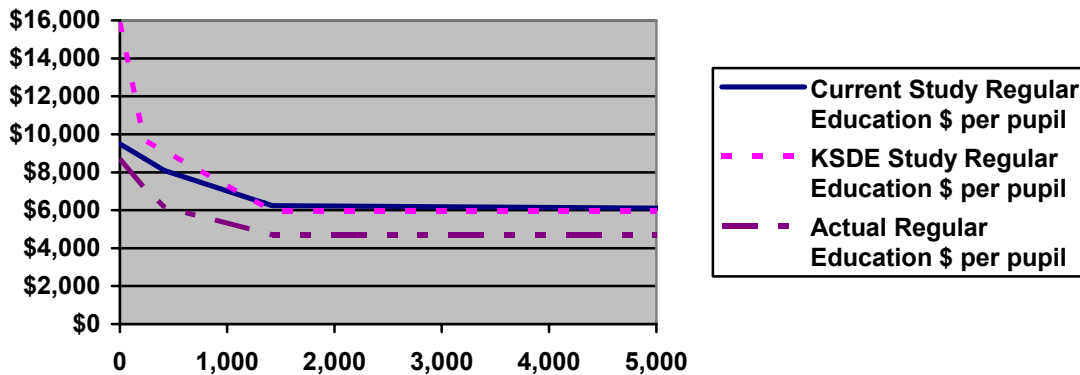
districts historically follow a backward J-curve with very small districts needing a much higher dollar amount per pupil than larger districts. Then, as district size increases, financial need per pupil decreases; as district size continues to increase, however, the per pupil need continues to decrease but at a continually lesser rate and may in some cases eventually form an uptick in the largest districts, appearing to become a backward J shape when graphed by district size. The criticism of such phenomenology, however, is that the J curve may only represent actual funding practices rather than actual needs.

This current research found results that also generated the traditional J-curve. The smallest 120 school districts in Kansas were shown to expect up to \$9,500 per student with each district's per pupil amount being less than \$9,500 by \$3.40 multiplied by that district's number of students. For example, a district with 100 students would subtract \$340 (\$3.40 times 100 students) from \$9,500 leaving a per pupil amount of \$9,160.

Like the backward J shape suggests, as districts continue to increase in size, the rate of decrease in per pupil need slows. In this current research, the rate of decrease slowed after the smallest 120 school districts. While the smallest 120 school districts' needs decreased by \$3.40 per pupil as the district size increased, the next largest 120 school districts' needs decreased by only \$1.85 per pupil. In the current

research, the rate of decrease slowed again for the largest 60 districts with these districts' needs decreasing by only \$.04 per pupil. Thus, the smallest 120 districts ranged in need from \$9,500 to \$8,094 per pupil, the next 120 districts with regard to size ranged from \$8,094 to \$6,236 per pupil, and the largest 60 districts ranged in need from \$6,236 to \$4,671 per pupil (see Figure 5.1).

Figure 5.1 Comparison of Regular Education dollars per pupil, 2006



When compared to the KSDE sample study, this research found higher per pupil need in only 32 districts, all between 1,232 and 2,162 students. While the KSDE study also found the backward J shape, the smallest districts started at a much higher per pupil amount (\$15,900), then decreased much more quickly than the current research with districts having 1,232 students ending up with an equal per pupil dollar amount in both studies. For

districts with more than 2,162 students, the KSDE study's per pupil dollar amount decreased much slower than the current research with the largest districts showing a higher per pupil need in the KSDE study (see Figure 5.1).

When the current research is compared to actual dollars received in the year of record, results can be viewed both including Local Option Budget (LOB) money and excluding LOB money. When excluding LOB dollars, the current research showed a higher per pupil need in all but the four smallest school districts with an average need shown to be 26% greater. The funding formula used in Kansas during the year of record also followed the backward J curve format; however, all per pupil dollar amounts actually received by school districts were lower than this current study shows was needed (see Figure 5.1 earlier).

Including LOB dollars when calculating actual dollars per pupil in the year of record caused the current research to still show per pupil needs higher in all but 107 of the 300 school districts, with an average need being 0.2% higher. This varied greatly based on each district's LOB usage; some districts had no LOB, while others had up to an additional 27% of their general fund dollars.

The implications of these findings are that the state of Kansas may be underfunding its schools by as much as \$577

million. To make up for this deficit, local school districts have passed Local Option Budgets (LOBs) amounting to more than \$660 million (see column 21 in Appendix J) in order to provide their students the suitable education local districts are expected to offer. While using LOB dollars brings Kansas schools back to the financial level this study estimates is needed, another problem is created: since some districts have been unable or unwilling to pass an LOB and other districts have authorized as much as an additional 27% LOB, fiscal adequacy is gained while fiscal equity is lost. When all the LOB money in the state was added to the total dollars received by districts, this study showed that district leaders believe an adequate amount of money is being spent per regular education student; however, this necessarily means that some districts are still underfunded (i.e., those with low LOB budgets). In other words, the state can not be entirely funding an adequate education if adequacy can only be gained through the LOB mechanism which increases local tax effort, albeit accompanied by state aid on LOB.

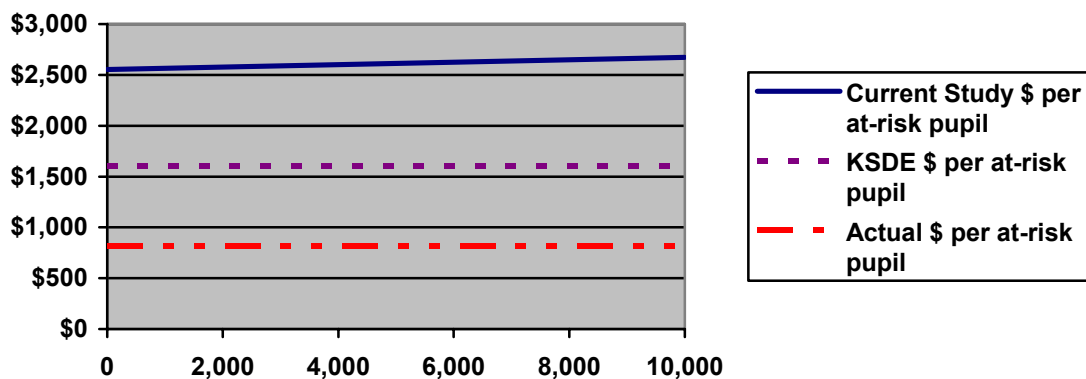
Summary of At-Risk Student Results

In the year of record, school districts received \$821.60 additional funding for each at-risk student regardless of how many at-risk pupils were in the district. Likewise, the KSDE

study also showed the same per pupil dollar amount for each at-risk pupil regardless of the number of at-risk pupils in a district, though KSDE's study found that \$1,600 per at-risk pupil was needed.

This current research, however, found that as the number of at-risk pupils in a district increased, the per pupil need for additional funding also increased. Furthermore, this current research found a dollar amount much higher than either the KSDE study or what was actually received by districts. This study found that at least an additional \$2,554 was needed for each at-risk pupil with an additional \$.012 per at-risk pupil as the number of at-risk pupils increases. For example, if a district had 1,000 at-risk pupils, they would need \$2,554 plus \$12 (\$.012 times 1,000), or \$2,566 additional funding for each at-risk pupil (see Figure 5.2).

Figure 5.2 Comparison of at-risk results, 2006



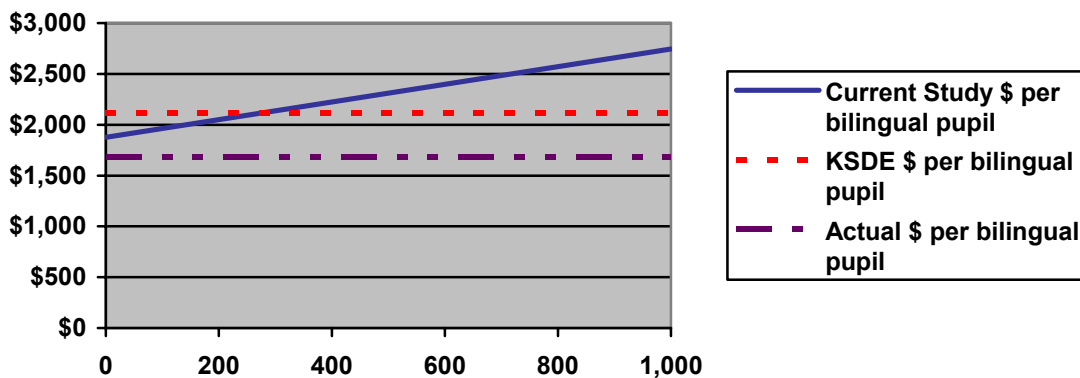
The implication of these findings are that, unlike regular education students where local districts have been using their LOB authority to gain adequacy, at-risk students have been significantly underfunded by the state without any way for local districts to specifically or categorically make up the shortfall. Based on top school leader opinions, this study shows that at-risk students in Kansas need an additional \$246.6 million to be provided an adequate education; in addition, those districts with large numbers of at-risk students experience more intense effects since funding needs were shown to increase as at-risk student numbers increased.

Summary of Bilingual Student Results

When comparing bilingual student results of this current research with both KSDE and actual per pupil dollars received in the year of record, results were much closer than was the case for either regular education or at-risk pupil results. In the year of record, districts actually received \$1,682 per bilingual FTE pupil, whereas the KSDE study showed a need of \$2,119 per bilingual pupil. Current research results were between these two numbers, showing a minimum need of \$1,875 per bilingual student; however, current research also showed that as the number of bilingual students in a district increased, that district's per pupil financial need also increased by \$0.87 per bilingual

pupil. For example, a district that had 100 FTE bilingual pupils would show an additional need of \$1,875 plus \$87 (\$0.87 times 100 students) for a total additional need of \$1,962 per bilingual student. As the number of bilingual students in a district increased, the dollars per pupil this current research showed was needed eventually surpassed what the KSDE study showed was needed (see Figure 5.3).

Figure 5.3 Comparison of bilingual results, 2006



The implications of these findings are that the state has been unable or unwilling to fund bilingual students at an adequate level; furthermore, with LOB money being used to make up the state's shortfall in funding regular education students, local districts have no remaining method available to make up the lack of adequate funding. This study shows that bilingual students need an additional \$18 million to be provided an

adequate education according to school leader opinion; in addition, those districts with large numbers of bilingual students are faced with an even larger shortfall since funding needs were shown to increase as bilingual student numbers increased.

Recent Developments and Implications

During the 2006 legislative session immediately following completion of this study's calculations, Kansas lawmakers in response to litigation passed a plan to increase funding for P-12 education by a total of \$541 million phased in over a three year period. While \$541 million will bring the state of Kansas much closer to adequately funding its schools, that amount falls far short of the nearly \$842 million dollars this study showed that district leaders believe is needed. In addition, since the new money will be phased in over a three year period, the shortfall will grow even larger as costs for school districts continue to rise over the same three year period.

A similar shortfall has also been found by other studies in Kansas. Studies done by outside consultants in 2001, by KSDE in 2005, and by Legislative Post Audit in 2006 each found that more than the new \$541 million would be required to bring Kansas education funding to an adequate level.

Despite the shortfall shown by these studies, however, the Kansas Supreme Court dismissed the Montoy lawsuit following the 2006 legislative session, saying in the summary statement "...the legislature has substantially complied with the court's prior orders to correct flaws in the school finance act that was in place when two school districts filed suit challenging the act's adequacy and equity" (Montoy, 2006, p.1). The high court did not actually endorse the plan passed by the 2006 legislature, however, instead stating, "The court dismissed the appeal, but left for 'another day' whether the current school finance act meets constitutional mandates to provide suitable and equitable funding for public education...The constitutionality of SB 549 is not before this court. It is new legislation and, if challenged, its constitutionality must be litigated in a new action..." (Montoy, 2006, p.1). These comments by the court left many in Kansas to wonder if further lawsuits surrounding school finance in Kansas are inevitable.

How local school districts will cope with the legislature's and court's actions is unknown; past behavior, however, may be an accurate predictor. As this study indicated, local school districts' have passed Local Option Budgets of over \$660 million to overcome the state's shortfall in funding for schools. With the influx of \$541 million in new money still not enough to provide Kansas students the suitable education local districts

are expected to provide, it seems likely that local districts will once again turn to LOB dollars to make up the shortfall.

Conclusions

The problem this study addressed was a public concern about adequate funding in Kansas schools. While local school leaders bear the heavy burdens of performance accountability and fiscal efficiency, only limited research had been done to determine what Kansas school district leaders may view as an adequate, or suitable, level of school funding. The results of this study clearly show that school district leaders widely believe more money is needed to meet performance mandates for regular education students, at-risk students, and bilingual students --- in sum, more money is needed in order for schools to adequately provide for the educational needs of Kansas students.

When considering only regular education students, this study found that school leaders believe the state of Kansas is underfunding schools by a staggering \$577 million. To make up for this deficit, local school districts have passed Local Option Budgets (LOBs) of over \$660 million. While using LOB dollars manages to bring Kansas schools back to the financial level this study shows is needed, a real dilemma is created: since some districts have been unable or unwilling to pass an LOB while other districts have shouldered as much as an

additional 27% LOB budget, overall fiscal adequacy appears to have improved while fiscal equity remains variable.

Although local districts have managed to utilize their LOB authority to provide greater fiscal adequacy for regular education students, the same cannot be said for at-risk or bilingual students. Both of these student groups have also been meaningfully underfunded without an LOB-like mechanism to adjust for the shortfall. This study shows that at-risk students alone need an additional \$246.6 million to be provided an adequate education, while bilingual student show nearly another \$18 million of need. Of even greater impact is that those districts with large numbers of at-risk or bilingual students are faced with an even larger shortfall since funding needs were shown in this study to increase as at-risk or bilingual student numbers increased.

As the state of Kansas considers what level of funding is needed to adequately fund public schools while also maintaining balance of equity for all affected parties, the inescapable conclusion is that a significant increase in state funding for school districts is required. This study estimated that an additional \$842 million is needed to adequately fund regular education, at-risk, and bilingual students in Kansas. Of critical importance is that even taking into account the \$541 million added to Kansas schools by the 2006 legislature, there

is still a total shortfall of \$301 million.

Fortunately for the students in Kansas public schools, many local school districts seemed willing in 2006 to spend an additional \$660 million of LOB money. The willingness is not universal, however, as there are school districts unable to take advantage of LOB dollars. Kansas public schools deserve an equitable and adequate funding scheme in order for districts to provide students with the quality educational programs for which districts are held accountable.

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APPENDIX A

Survey Cover Letter

February 14, 2006

Fellow Superintendents:

I am finishing my doctoral program at Kansas State University with my dissertation topic addressing adequacy of education funding in Kansas; more specifically, what school district leaders feel is an adequate funding level for regular, at-risk, and bilingual students in their districts. My advisor is Dr. David Thompson at the Department of Educational Leadership in the College of Education. I am seeking your opinion about the funding level and design of the 2005-2006 SDFQPA funding formula.

The following survey contains only 10 questions; all you need to do is offer your opinion on each. Please note that the answers you give on questions #1 through #5 will be identifiable by district in the published results of the survey; however, answers given to questions #6 through #10 will be grouped together and listed anonymously. Since this is research that involves human subjects, the university also requires a signed "Informed Consent Form" which is included.

Please return the survey and signed consent form in the enclosed envelope by Wednesday, March 1st if at all possible. Thank you so very much for your time and assistance.

Sincerely,

Rustin Clark, Superintendent
Moundridge USD 423

APPENDIX B

Survey Instrument

SURVEY

Directions:

The purpose of this study is to determine what school leaders believe is a suitable funding level for Kansas school districts and to simulate the effect and cost of those findings.

Please answer each of the following questions as it relates to the 2005-2006 school year in the district in which you are currently superintendent. If you are superintendent of more than one Unified School District (USD), please fill out one survey for each district.

The answers given to questions #1 through #5 will be identifiable by district in the published results of the survey; however, answers given to questions #6 through #10 will be listed anonymously.

Question #1:

What is the USD number of the district for which you are filling out this survey?

USD # _____

Question #2:

What is the name of the USD for which you are filling out this survey?

USD Name _____

Question #3:

Not including any money that would be used for costs associated with special education, at-risk, bilingual, or transportation, in your opinion what would be the per-pupil cost for your school district to educate a "regular education student"?

Please use Kansas' definition of "suitable education" and allow for both the No Child Left Behind requirements as well as Kansas graduation and curriculum standards.

\$ _____ per regular education student

(Continued on next page)

Question #4:

Using Kansas' definition of an "at-risk student", in your opinion what is the additional per-pupil cost for at-risk students in this district?

\$_____ additional per at-risk student

Question #5:

Using Kansas' definition of a "bilingual student", in your opinion what is the additional per-pupil cost for bilingual students in this district?

\$_____ additional per bilingual student

Question #6:

In addition to per pupil costs for regular education students, at-risk students, and bilingual students, in your opinion what other information do you think is needed to establish an accurate per-pupil cost of educating Kansas students?

Question #7:

In your opinion, what were the flaws, if any, of the SDFQPA funding formula as it was implemented in 2005-2006?

(Continued on next page)

Question #8:

In your opinion, what were the strengths, if any, of the SDFQPA funding formula as it was implemented in 2005-2006?

Question #9:

Based on its 2005-2006 implementation, in your opinion should SDFQPA's funding formula be replaced, modified, or kept unchanged?

Question #10:

Do you have any other thoughts or reactions you wish to provide regarding the philosophy, structure, or operation of the 2005-2006 SDFQPA funding formula?

Thank you for your time and effort in helping with this project; if you would like a copy of the results please indicate below.

_____ Yes, I would like a copy of the results of this survey.

(End of Survey)

APPENDIX C

Informed Consent Form

INFORMED CONSENT FORM

PROJECT TITLE: Determining Suitable Funding for P-12 Education in Kansas: Superintendents' Opinions and Selected Cost Simulations

APPROVAL DATE OF PROJECT: 2/14/06

EXPIRATION DATE OF PROJECT:

PRINCIPAL INVESTIGATOR: Dr. David Thompson

CO-INVESTIGATOR(S): Rustin Clark

CONTACT NAME AND PHONE FOR ANY PROBLEMS/QUESTIONS: Dr. David Thompson
(785) 532-5766

IRB CHAIR CONTACT/PHONE INFORMATION:

- Rick Scheidt, Chair, Committee on Research Involving Human Subjects, 1 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224.
- Jerry Jaax, Associate Vice Provost for Research Compliance and University Veterinarian, 1 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224.

SPONSOR OF PROJECT: None

PURPOSE OF THE RESEARCH: The purpose of this study is to determine what school leaders believe is a suitable funding level for Kansas school districts and to simulate the effect and cost of selected findings. More specifically, three questions will be examined in this study: How much money do top leaders in each school district in Kansas believe is needed to provide a suitable education for all students in their school district? What would be a suitable per-pupil funding level for districts when examined by varying enrollment sizes if based on the perceived needs of school district leaders in Kansas? And, what would be the statewide cost to implement a suitable per-pupil funding level for districts of varying sizes based on the expressed needs of school district leaders in Kansas?

PROCEDURES OR METHODS TO BE USED: To answer the question examined in this study of how much money do leaders of each school district in Kansas believe is needed to provide a suitable education for students in their school district, a survey was developed by the investigator containing questions seeking opinion-based information for each school district. Since the population for this study is all Kansas school districts, the survey will be mailed to all superintendents employed in Kansas school districts during the 2005-2006 school year.

ALTERNATIVE PROCEDURES OR TREATMENTS, IF ANY, THAT MIGHT BE ADVANTAGEOUS TO SUBJECT: None

LENGTH OF STUDY: Estimated time to complete survey is 15 minutes

RISKS OR DISCOMFORTS ANTICIPATED: Since respondent answers to questions #3, #4, and #5 will be identifiable by school district in the published results of the study, there may be local political risks if the superintendent answers these questions differently than the views of his/her constituent groups. Respondent answers to questions #6 through #10 will not be identifiable by individual respondents; rather, answers will be grouped together and listed anonymously.

BENEFITS ANTICIPATED: With the current interest in school finance in Kansas, results of this study are believed to be beneficial and timely. Primarily, since Legislative Post Audit was given the task of presenting to the state legislature an analysis of the cost of education in Kansas by January 9, 2006, results of this study may be useful to the Post Audit committee or the state legislature for use in their analysis as appropriate. Additionally, results may be useful to other interested parties such as the Kansas State Department of Education, the State Board of Education, state legislators, superintendents, and others.

EXTENT OF CONFIDENTIALITY: As completed surveys are returned, results of the first five survey questions will be entered into a computer spreadsheet for analysis. As stated in the survey and the cover letter accompanying the survey, the answers given to these five questions will be identifiable by district in the published results of the study; thus, no effort will be made to maintain confidentiality in regard to these questions. Results of the final five survey questions will be copied verbatim into a word processor where they will be grouped by district enrollment size in order to more easily view commonalities and differences. Names of respondents and other identifying information will be removed from the verbatim comments in order to ensure confidentiality. Only the researcher will have access to the returned survey documents which will be destroyed upon the completion of the study.

IS COMPENSATION OR MEDICAL TREATMENT AVAILABLE IF INJURY OCCURS: No

PARENTAL APPROVAL FOR MINORS: No minors involved

TERMS OF PARTICIPATION: I understand this project is research, and that my participation is completely voluntary. I also understand that if I decide to participate in this study, I may withdraw my consent at any time, and stop participating at any time without explanation, penalty, or loss of benefits, or academic standing to which I may otherwise be entitled.

I verify that my signature below indicates that I have read and understand this consent form, and willingly agree to participate in this study under the terms described, and that my signature acknowledges that I have received a signed and dated copy of this consent form.

Participant Name: _____

Participant Signature: _____ **Date:** _____

APPENDIX D

E-mail to Superintendents about Survey

From: Rustin Clark clarkr@usd423.org
To: SUPS@SHEMP.KSDE.ORG
Date: 2/17/2006
Subject: Dissertation Survey

Fellow Superintendents,

Either yesterday or today, each of you should be receiving a survey in the mail I sent as part of my doctoral program at K-State. I wanted to send this email both as a reminder to watch your mail for the survey and to give those of you who would rather reply to the survey by email that opportunity. If you would rather use email to reply to the survey, I pasted the entire survey below; you can just reply to this email and type your answers. Even if you use email, however, I do still need you to sign and return the "IRB Consent Form" that is included in the mailing; this signed consent is required by the university for me to use your survey in my research project.

Thank you so very much for your time and assistance.

Rustin Clark, Superintendent
Moundridge USD 423

APPENDIX E

Follow-up E-mail to Superintendents

From: Rustin Clark clarkr@usd423.org
To: SUPS@SHEMP.KSDE.ORG
Date: 3/10/2006
Subject: Request for Assistance

Fellow Superintendents,

A couple of weeks ago I sent a ten-question survey to all superintendents in Kansas as part of my doctoral dissertation work at Kansas State University, both as an email through this listserv and a paper copy through the mail. I would like to extend a huge THANK YOU to those of you who have already returned the survey!

If you have not yet returned the survey, I am asking that you send me an email with either a completed survey attached or a note letting me know that you will not be filling out the survey. I would like to account for all 300 school districts in some form; either with a completed survey or confirmation that the district will not be participating in the survey. For those wishing to fill out the survey, I have attached a copy for your convenience; for those not wishing to fill out the survey, please let me know by email at clarkr@usd423.org.

Thank you for your time and attention,

Rustin Clark, Superintendent
Moundridge USD 423

APPENDIX F

Survey Jury Information

11/30/05

Name
Address
Moundridge, KS 67107

Dear Name:

As an individual who has been a superintendent in Kansas, I would like for you to be on my team of jury of evaluators of my survey questionnaire for my doctoral dissertation. My doctoral study is entitled "Determining Suitable Funding for P-12 Education in Kansas: Superintendents' Opinions and Selected Cost Simulations." The study is being conducted as part of my doctoral research at Kansas State University under the guidance of Dr. David Thompson. The letter that will go out with my survey explains the study in more depth; the letter, as well as the survey and a return envelope are enclosed.

Thank you in advance for taking a look at the survey and providing much-needed feedback. Since the survey will be sent to all current Kansas school superintendents, I felt having past Kansas superintendents evaluate it on its instructions, format, content, wording, and overall clarity would make a great jury process. As you are reading through the survey, please pay special attention to the clarity of the instructions, the readability of the format, wording of the questions, and whether or not the questions are clear in what answers are expected.

Again, thank you for your help; I really appreciate your time in assisting with this project!

Sincerely,

Rustin Clark
Doctoral Student

Survey Jury Response Form

1. Were the survey instructions clear? (if no, please explain)

2. Was the format easy to read? (if no, please explain)

3. Were the questions worded clearly? (if no, please explain)

4. Was it clear what the questions were asking for? (if no, please explain)

5. Is there anything else about the survey or cover letter that you feel should be changed? (if yes, please explain)

Name of Survey Jury Member

APPENDIX G

Table of Survey Response Data

Table of Response Data

USD #	USD Name	Regular FTE	Bilingual Hours	At-Risk FTE	Regular \$	At-Risk \$	Bilingual \$
105	Rawlins County	341.5	0.0	94.0	\$9,500	\$2,000	\$1,000
205	Leon	711.5	0.0	153.0	\$8,000	\$1,200	None
207	Ft. Leavenworth	1,536.0	0.0	59.0	\$6,500	\$1,000	\$0
208	WaKeeney	398.0	0.0	83.0	\$8,000	\$100	\$0
210	Hugoton	988.9	233.4	384.0	\$6,256	\$8,269	\$7,518
212	Northwestern Valley	177.0	0.0	62.0	\$8,000	\$1,000	None
213	West Solomon	58.0	0.0	19.0	\$9,094	\$800	\$0
223	Barnes	387.1	1.8	74.0	\$6,800	\$1,200	\$5,000
226	Meade	478.2	82.1	116.0	\$6,337	No Answer	No Answer
230	Spring Hill	1,633.8	3.7	173.0	\$9,000	\$500	\$500
240	Twin Valley	623.7	0.0	125.0	\$6,484	\$1,200	None
252	Southern Lyon Co.	571.4	0.0	133.0	\$12,979	\$1,250	\$0
255	South Barber Co.	250.5	0.0	69.0	\$7,534	\$925	\$0
256	Marmaton Valley	360.0	0.0	128.0	\$8,025	\$925	None
257	Iola	1,417.0	0.0	564.0	\$6,939	\$1,910	\$1,370
259	Wichita	44,641.2	16922.5	26787.0	\$4,675	\$1,932	\$4,257
260	Derby	6,314.2	258.7	1495.0	\$5,652	\$2,129	\$1,680
269	Palco	147.0	0.0	49.0	\$7,987	No Answer	None
272	Waconda	339.4	0.0	105.0	\$11,700	\$1,000	None
273	Beloit	739.7	3.2	150.0	\$5,800	\$1,750	\$2,250
279	Jewell	143.0	0.0	49.0	\$8,000	\$2,500	\$0
281	Hill City	388.6	0.0	66.0	\$10,000	\$2,500	\$2,500
282	West Elk	404.5	0.0	187.0	\$8,405	\$416	\$12,000
285	Cedar Vale	157.5	0.0	61.0	\$8,000	\$2,000	None
286	Chautauqua	413.0	0.0	127.0	\$7,080	\$7,537	None
289	Wellsville	787.0	0.0	95.0	\$6,750	\$2,500	None
292	Grainfield	166.0	0.0	46.0	\$8,000	1500?	None
300	Commanche County	307.4	0.0	72.0	\$10,233	\$8,100	None
306	Southeast of Saline	691.4	0.0	92.0	\$5,748	\$280	None
309	Nickerson	1,125.1	103.0	453.0	\$5,400	\$1,150	\$1,000
316	Golden Plains	186.6	28.4	85.0	\$11,711	\$550	\$1,000
323	Westmoreland	777.0	0.0	154.0	\$10,000	\$10,000	\$3,000
334	Southern Cloud	221.5	0.0	85.0	\$8,809	\$4,885	\$4,429
336	Holton	1,112.0	0.0	218.0	\$10,000	\$1,400	\$5,625
337	Mayetta	926.7	0.0	257.0	\$6,275	\$1,400	None
350	St. John-Hudson	395.8	17.1	123.0	\$7,990	\$620	\$150
351	Macksville	284.5	73.6	114.0	\$10,000	\$1,600	\$1,000
354	Claflin	295.0	0.0	54.0	\$8,200	\$450	None
355	Ellinwood	477.6	0.0	134.0	\$5,837	\$1,326	None
357	Belle Plaine	743.5	0.0	235.0	\$7,800	\$1,300	\$0
358	Oxford	378.7	0.0	88.0	\$8,990	\$1,611	\$0
360	Caldwell	271.6	0.0	98.0	\$6,680	\$1,075	\$1,075

USD #	USD Name	Regular FTE	Bilingual Hours	At-Risk FTE	Regular \$	At-Risk \$	Bilingual \$
361	Anthony-Harper	841.6	40.8	307.0	\$5,793	\$1,290	\$1,806
363	Holcomb	860.6	311.7	268.0	\$5,439	\$550	\$698
364	Marysville	754.2	0.0	147.0	\$11,255	\$884	\$0
365	Garnett	1,102.3	0.0	356.0	\$7,093	\$1,211	None
367	Osawatomie	1,173.0	0.0	458.0	\$5,250	\$2,500	\$0
372	Silver Lake	721.8	0.0	66.0	\$7,255	\$30,000	None
376	Sterling	495.2	0.0	150.0	\$7,500	\$9,000	\$9,000
378	Riley County	628.0	0.0	80.0	\$10,940	\$820	\$0
387	Altoona-Midway	265.0	0.0	93.0	\$7,938	\$1,742	None
388	Ellis	377.6	0.0	85.0	\$7,500	\$2,000	\$1,500
393	Solomon	404.7	0.0	108.0	\$7,697	85-100	None
395	LaCrosse	318.5	0.0	90.0	\$9,250	\$1,200	\$0
396	Douglass	823.3	0.0	151.0	\$7,254	\$1,000	None
397	Centre	282.0	0.0	76.0	\$8,015	\$1,461	None
398	Peabody-Burns	390.1	0.0	123.0	\$6,000	\$1,090	\$1,180
400	Smoky Valley	1,006.6	4.4	166.0	\$7,000	\$500	\$1,600
401	Chase	163.3	0.0	74.0	\$8,300	\$1,500	\$2,000
405	Lyons	813.5	540.6	442.0	\$5,964	\$5,500	\$5,500
410	Durham-Hills	668.9	0.0	121.0	\$9,024	\$1,312	None
418	McPherson	2,369.9	5.1	478.0	\$8,223	\$1,578	\$5,400
419	Canton-Galva	396.4	0.0	81.0	\$10,100	\$1,000	None
423	Moundridge	415.0	0.0	41.0	\$9,362	\$2,341	None
431	Hoisington	623.3	0.0	194.0	\$8,000	\$2,000	None
432	Victoria	262.5	0.0	23.0	\$8,059	\$1,000	None
442	Nemaha Valley	498.4	0.0	74.0	\$8,006	\$200	None
444	Little River	285.0	0.0	52.0	\$6,163	\$1,000	\$1,000
446	Independence	1,884.7	8.1	725.0	\$5,000	\$1,750	None
452	Stanton County	444.4	371.8	187.0	\$5,850	\$1,000	\$1,500
461	Neodesha	725.0	0.0	229.0	\$6,152	\$1,125	\$2,250
464	Tonganoxie	1,640.7	0.0	201.0	\$4,386	\$1,000	\$1,000
468	Healy	104.0	29.1	33.0	\$11,000	\$1,500	\$1,000
471	Dexter	234.5	0.0	74.0	\$7,000	\$950	None
474	Haviland	171.0	0.0	58.0	\$7,500	\$1,500	\$1,000
481	Rural Vista	395.5	0.0	104.0	\$6,461	\$1,643	None
489	Hays	2,849.5	180.4	692.0	\$4,849	\$3,685	\$679
491	Eudora	1,288.6	3.6	210.0	\$6,000	\$9,000	\$8,000
494	Syracuse	453.0	453.7	197.0	\$7,997	\$2,500	\$2,500
496	Pawnee Heights	178.5	0.0	45.0	\$11,500	\$300	None
498	Valley Heights	374.4	0.0	102.0	\$7,065	\$1,070	None
501	Topeka	12,547.9	635.0	7206.0	\$6,100	\$6,000	\$2,500
506	Labette County	1,627.7	0.0	469.0	\$6,000	\$8,000	\$8,000
508	Baxter Springs	845.0	25.3	315.0	\$6,340	\$1,850	\$900
509	South Haven	244.5	0.0	60.0	\$10,500	\$13,125	\$13,125

APPENDIX H

Results of Open-ended Survey Questions

Question #6: In addition to per pupil costs for regular education students, at-risk students, and bilingual students, in your opinion what other information do you think is needed to establish an accurate per-pupil cost of educating Kansas students?

Districts in deciles 1-4 for regular student enrollment:

Transportation costs
Personnel costs; Energy costs
Low enrollment!
Isolation, transportation
Cost of operating.
cost-of living
Extra Curricular activities; Cost of meeting all NCLB Reg.'s
Transportation, School Size,
Density of population and low enrollment weighting
When determining the "fairness" of education funding more than the existing formula must be considered. The amount of additional dollars generated per student through LOB's, as well as bonded indebtedness for new facilities, must also be added to the amount of dollars behind each weighted FTE student if we are to be truly accurate. For instance, Salina recently constructed \$99,000,000 worth of new education facilities. Ninety-nine million is approximately eleven times greater than the <i>total assessed valuation</i> of my district! The oldest building replaced in Salina is 40 years newer than our High School/Middle School facility. Could we have one of their old buildings?
A significant factor that must be addressed is the economy of numbers. If we continue to make use of per pupil cost as the sign post for determining instructional efficiency then low enrollment schools will always measure disproportionately high in cost. A formula that would provide multiple components to address minimal operations based on a suitable education standards and a factor to address equalization should be determined to assist districts.
#1 item is low enrollment weighting. #2 Trans. Wgting needs to change, transport students who live less than 2 1/2 miles
Transportation is always an issue. The above figures include facility and other capital costs with facility operation costs being marginal. Age of facility determines operational costs that range from custodial to energy expenses. Older facilities usually cost more to run.
Additional factor for funding of students performing below grade level. Build in an accountability factor with penalties if success does come over a period of time.

Transportation
1) Vocational Education, Transportation and Technology needs. 2) Staff needs, ie. nurse, counseling, secretarial.
There needs to be a low enrollment weighting - it takes more money per student to educate rural students because the transportation cost is higher
Let us spend our budget to meet the needs of all our students. Targeting money restricts our use of it too much.
What structure is the school based upon? Traditional? -What size of school?
Transportation expense; Special Education expense; summer school costs; Cost for preschool
Cost for increasing Technology (RE: Adding on, updating, etc. Also money to have Tech coordination for each grade level building
Proper funding in Transportation, Vocational Education, continuing to fund the current formula and not reducing Low Enrollment Weighting.
Location - rural areas, areas that are distant from metropolitan areas have a more difficult time recruiting teachers and have geater costs for repair & maintenance because of distance (travel) - also efficiancy of size or lack of.
I believe too many variables exist in each individual district to get an accurate/exact cost per pupil. Urban vs Rural is one example
Transportation, special education, vocational education,
Meeting the opportunity gap that exists between small and large high schools. There are many classes/courses in a small high school do not have the opportunity to enroll, that a student in 5A or 6A high school does.
Transportation information like square miles and student density.
Transportation costs, Technology costs, Building Maintenance
Availability of educational services & tax base consideration for LOB & capital outlay. This needs to be equalized.
Better definitions- Regarding regular ed., I think a suitable education would be delivering some type of education at birth. In the end, this will reduce "at-risk" needs.
Recognition of ongoing fixed cost increases in health insurance, energy costs, and teacher salaries.
of students per grade level. A teacher costs the same whether they have 12 students or 24 students but the amount of state funding doesn't stay the same.
Special Education, Vocational, Support Services

This is difficult to answer. There are so many differences in 'local' programs based on local needs. Vocational education is a priority to some districts, as well as a well balanced fine arts curriculum. Many districts including my district are limited in local offerings as a result of declining enrollment. This size of a district is a factor.
What Voc. Ed. classes are used in each district. -Food Service Density -Activity Amenities
Lower Transportation mileage from 2.5 to at least 2.0. Fund vocational approved classes at .5. Fund low enrollment and declining enrollment factors.

Districts in deciles 5-8 for regular student enrollment:

teacher salaries required to attract quality.
Regional issues including generational poverty - lack of opportunities available locally
Location in State, availability of goods & services, cost of a rural education
I'm not sure you can come up with an accurate per pupil cost due to so many variables. Class size (some districts can set-size small rural districts can't), transportation density, availability of staff, etc. are all variables.
energy costs; special ed needs
To include all costs relating to running a school - food service, professional development, summer school, capital outlay, etc.
Vocational students, Transportation costs
Transportation costs
Vocational cost; Technology cost - both initial and on going; Declining enrollment
Transportation, special education students, remediation costs for students who are below proficiency on the Kansas Assessment Tests
*better (more precise) definition of suitable education.
Research economy of size. Smaller districts are expected to deliver services, how much do they cost.
Special Ed, Activities
CPI
I believe all day Kinder ought to be funded 100%. I also believe that all 4 year olds should have the opportunity to attend a 1/2 day program. This would give us the opportunity to front load and help students before they become at-Risk to fail.
Full Day Kindergarten funding- Preschool emphasis
The amount of money it would take to write an IEP and hire an aide, tutor, or certified teacher for every individual student

in KS.
1. the spiraling costs of special education, especially the portion that needs to be provided by the local district. 2. the spiraling costs of educating foster students. We have quite a few foster kids in our district, some at considerable costs, but no recourse to help with costs as the state has determined that if they are located in our district, we are responsible for them. We cannot even charge foster students the "fees" that our other students have to pay to help off-set costs! 3. transporting students needs to be addressed. With the escalating costs of gas and diesel, and the fact that we are only reimbursed for students over 2.5 miles from school, is that really realistic is this day and age??
Cost to keep quality teachers & recruit new quality teachers & administrators.
We must answer the question of what a professional teacher should be paid-?
Special Education - cost continue to increase as our enrollment declines.
Facilities, insurance, support personnel
Cost of Living Factors and certain demographic factors
Vocational Expenses; Transportation Expenses
A uniform definition of per pupil costs for data generation and analysis. Doesn't have to be 100% correct but data generated would be more uniform and the resulting analysis would refine the definition.
Physical layout of the district; are all of the students under one roof, or is the district spread out into a sparse population in a 600 sq. mile area. Consider revising the density factors. Number of buildings vs. number of students could be a consideration.
Include all costs for: transportation, instructional support, administration, maintenance, utilities, capital outlay, bond & interest, etc. - all the costs associated with operating instructional programs and maintaining facilities for those programs.
Cost of transporting Students under 2.5 miles
All cost should be included in the calculation to determine the actual cost of educating our children. This should include technology cost, transportation cost, food service cost, professional development cost, specialized cost such as special education, vocational education, capital outlay and federal program expenditures.
Demographics of the community. Cost-of-living
Geography & Enrollment, i.e. Is the District Enrollment Very

Small Due To Distance From Neighboring District Or Due To Local Choice?

Districts in deciles 9-10 for regular student enrollment:

Clarifying what "costs" are included in the definition.
The requirements to meet N.C.L.B. has drastically increased cost. Also all of our fixed costs, (utilities, maintenance, insurance) continues to go up.
nothing
District wealth, socio-economic status of students in district
Availability to access federal funding
Number & Severity of Special Education Population
Cost to educate special education students and costs to meet outcomes.
Technology costs, Transportation in urban areas
Urban at-risk

Question #7: In your opinion, what were the flaws, if any, of the SDFQPA funding formula as it was implemented in 2005-2006?

Districts in deciles 1-4 for regular student enrollment:

None
It doesn't allow for all variables. Distance, size, etc.
Better than what we had been getting...which was <i>not much!</i> *too much \$ was earmarked for certain programs and I could not use it for operating expenses!
This is the first time that I have dealt with any formula.
Definition of at Risk
The restrictions on at-risk & the reduction of low enrollment weighting.
Just not enough in a declining enrollment.
By several studies, Kansas schools are still underfunded
No funding available for the total education of children, such as art, physical education, speech, shop, FACS, computers, and etc.
Any increase we did receive was for At-Risk students. If a district didn't have students who would qualify for these weighted dollars, ...they were simply out of luck.
Inequitable funding across the state school districts that favored some district at the expense of others. An example is the case when a higher enrollment school district that received a windfall in state aid and could reward their faculty passed on the increase in cooperative costs to a low enrollment district

that relies on services and coop for those services. This placed a disproportional on the lower enrollment district.
The loss of approx. 10% low enrollment weighting
Not a high enough weighting for at-risk/ELL. These need to be at least at 25% not just for free-meal students but also for free or reduced students as well as students from single-parent or broken homes. It's the home structure that determines student performance, not just income level.
Reduction of low enrollment weighting. Should have looked at flexibility of use of at-risk funds if standards were high.
lowered the low enrollment weighting
Ties money to particular areas. We need to be trusted to work spending as needed by district.
All day Kindergarten was not funded. Small districts Need flexibility in the use of at-risk & Sp. Ed dollars
The low enrollment weighting was decreased & offset half the increase in the base.
The main flaw was the assumption that schools will continue to look systemically the same in the future.
Doesn't cover 100% of Spec Ed excess costs; weighted formula for Low enrollment penalized many schools; vocation costs exceed what we actually receive; Would rather see restrictions made with Categorical funding be waved. ie. let districts decide where they need their money if they are maintaining app or a specified level of proficiency
1) The reduction that Low Enrollment Weighting took for the 05-06 school year.; 2) Special Education needs to be funded at a higher percentage.; 3) Funding for All-Day Kindergarten & Preschool
Decreased low enrollment weighting
<i>Not quite enough</i> BSAPP.
Reduction of low enrollment weighting not funding SPED 100%
Since 1992-93, the large districts in many cases had already received larger funding increases than the small districts.
Reduction in Low Enrollment weighting; We have at-risk students that do not receive free lunches. At-Risk should include student not meeting proficiency on State Assessments.
Reducing transportation & low-enrollment and making a break-even with increase on base.
Lack of funding. It does not matter what formula you use if it is not funded.
When they switched money to the base, the small schools with declining enrollment actually lost money

LOB's need to be brought down and equalized more. More equalization with other local funds such as capital outlay and bond & interest would be welcome. Definitions of "suitable ed" is my biggest concern.
Changes in low enrollment weighting made the first bill a no gain situation for smaller districts. The additional strings on At-Risk was problematic
Change in or reducing the low enrollment weighting. It cost our district about \$180,000 of state aid. Thus putting a large burden on the local tax payer.
Low Enrollment weighting reduced and Correlation weighting increased.
It did not address adequacy or suitable as it continued to rly on L.O.B. as a major funding source.
The reduction in Low Enrollment Funding; The extra Funding for bilingual education that is the same in most districts with At-Risk students.
Schools were given more at-risk dollars- but we did not know how much till school had already begun- and with too many ties to how it could be spent.

Districts in deciles 5-8 for regular student enrollment:

low enrollment weighting needs to increase.
At-Risk money was great but too restrictive - Guidelines for 2005-2006 made it difficult to accurately spend funding.
Not enough on base and reduction of low correlation weighting
Cut into low enrollment weighting
not enough money per pupil; "handcuffing" specific dollars i.e. at-risk full funding for special ed.
Other than an artificially low base per pupil, I think the formula is appropriate.
Money is too targeted and little room for variance. Not enough money to cover inflationary items such as heating & electric bills, fuel costs, shipping costs, food costs.
No Answer
The total amount of monies was inadequate; The monies being directed into special funds, at-risk, etc, creates challenges; Low enrollment weighting should be left alone
I don't understand what SDFQPA stand for. All schools, large and small should be adequately funded. Those that perform well shouldn't have funding cut to give to less achieving schools. But, large urban schools do have larger numbers of low performing students and need money to address their distinct diversities. Small schools also have unique problems that cost proportionally more than large schools. Bottom line--adequately

<p>fund them per the two studies that have been done A & B, and Post Audit Survey of \$450 to \$500 million additional dollars.</p>
<p>*at-risk weighting does not have a direct tie to at-risk needs *at-risk dollars should be available for Pre-K programs. *Local control of LOB amount creates inequity between KS school districts</p>
<p>It reacted to limited information. Low enrollment schools districts and their message was not asked for nor received.</p>
<p>Pulled dollars from weighting to increase per pupil budget</p>
<p>The trend to fund categories and not increase operation expenses. Lack of time to plan for increases in funds.</p>
<p>Funding was cut short! We can't accomplish the academic growth for all students without adequate funding. We also need to change the amount of time! Students need more time in school! The 180 day are obsolete. 220 days plus will make the greatest difference.</p>
<p>It is a start in the right direction. It needs to be funded. It handicapped districts by designating how funds could be spent.</p>
<p>Fund full day kdgn. District wealth in reference to capital outlay; The amount of general fund monies used to support special education; The base needs to support the financial needs without LOB being used for general operation purposes; Lack of technology and professional development support; Transportation funding needs to support hauling students less than 2.5 miles. Safety of students needs to be a priority... Multi year funding commitment to support strategic plans...it would be nice to know what our minmum funding will be from one year to the next...</p>
<p>Under funded</p>
<p>Ddin't take NCLB into consideration enough because the feds have underfunded it.</p>
<p>1. The flaw with determining who is "at-risk" - definition is not "in sync" with reality 2. Special education is STILL not fully funded 3. Transportation does not address students who are not at least 2.5 miles from school.</p>
<p>Too many restrictions on <i>how</i> revenue had to be spent.</p>
<p>Again, the basic decision was based on what appropriation legislators felt comfortable with rather than what the data says.</p>
<p>Loss of low enrollment weighting</p>
<p>The cost of educating students in a particular district should take into account the facilities in which the student is</p>

educated in.
Loss or reduction in correlated Weighting for low enrollment and certain restrictions on how we expend at-risk funds
Special Education not fully funded.
Low-Correlation weighting should have been replaced with a "geographic isolation factor."
What constitutes a suitable education in Kansas? It has been impossible to put a price tag on it. When the current school finance formula was drafted, the base state aid of \$3600 per pupil and the various pupil weightings were derived primarily from political deliberation. It is critical that the first step toward public education finance reform in Kansas is to conduct a professional evaluation to determine the cost of a suitable education. Did not provide for a long-term solution for increases. It was based on resources available without raising taxes.
The greatest flaw was inadequate funding levels. The Legislature did not approach the recommended levels of the A&M study. *BSAPP was about \$500 short of recommendation. *Per pupil at-risk was about 0.3 FTE short of recommendation. *SPED was about 10% short of recommendation for full funding of excess costs. *The LOB cap was increased which effectively <i>disequalizes</i> the formula for low wealth districts.
The major flaw in the formula is that it is not funded adequately to accomplish that goals of the state. I cannot disagree with the claim that many of the state's larger district's do not have enough resources to meet the needs of their children. But the real problem may be that they are just simply too big to deal with the problems at hand and many need to be split in order to meet the needs of each child.
Formula is okay! Just fund it! Transportation - 1.0
Low Enrollment weighting was reduced
Too Late In Year To Adequately Plan

Districts in deciles 9-10 for regular student enrollment:

Too much of the money was earmarked or had to go for certain things.
Still short - need more days
I thought the legislature addressed at-risk and special needs student quite well.

The LOB is the biggest flaw. If the LOB's statewide were added to the base per student in the General Fund, I would imagine the majority of districts would reduce their overall mill rate. If the LOB were allowed to continue, then place statutory restrictions on what constitutes "extras".
*Feel low enrollment schools are over funded. *Does reflect cost of bilingual education. *Change in correlation weighting did not result in additional money.
*Low Enrollment Weighting too high for schools between 100 & 1600. *At-Risk Expenditure Guidelines too narrow.
Was not based on any cost study available. Was a political solution forced by the courts. Did nothing to address flaws in low enrollment weighting.
Yes, no extra money for urban areas. ELL weighting should be higher and the method of calculating it need much improvement. Per pupil amount should be higher.
It fails to fund all bilingual students. Overall funding is inadequate. It inadequately funds urban at-risk students. If fails to eliminate the need for local option budgets to fund regular education. It fails to address inflation.

Question #8: In your opinion, what were the strengths, in any, of the SDFQPA funding formula as it was implemented in 2005-2006?

Districts in deciles 1-4 for regular student enrollment:

None
It solve some big District Problems <i>a few more \$!</i>
None
The additional \$ on BSAPP.
It did raise the BSAPP for all schools.
Low-enrollment weighting
Special Ed came closer to funding mandated costs. At Risk came closer to funding costs.
To wit: The legislature was <i>forced</i> to finally put some additional dollars into education.
All Kansas school districts could have received additional funding since additional dollars were dedicated to public education. The realization that consolidation may be a beneficial alternative and have immediate and long term value for students and communities based on mutual local agreement and the desire to retain choice and local control. (Out of necessity)

The strength was not so much about the funding formula but that a situation arose that finally caused the legislature to act favorably, i.e. Supreme Court.
While it's not perfect, it does fund districts consistently and allows for density and district size accommodations. It has done a much better job of equalizing school funding than the previous finance plan.
Added money to the base- Improved At Risk
We were able to spend "new \$" on staff.
For the first time in several years there was a funding increase. Transportation, energy, insurance, and labor costs increased but the funding formula showed no increase.
Additional dollars
The base was increased by the greatest amount in any one year since 1992. If the formula was to be adequately funded the need for the LOB would decrease.
At least the study was based on some attempt to determine costs rather than just how much money was available.
Resulted in overall increased funding. The largest annual increase since 92-93.
The increased At-Risk money was appreciated.
Increased At-Risk funding
Keeps the low enrollment weighting intact.
Increase in state aid
At risk increase.
Many schools did get more \$\$.
None
Helped to balance the per pupil support across the state
Increased state aid. Increased BSAPP. Increased/expanded at-risk definition (though it could improve)
The added funding on the base w/o strings that districts the flexibility to use funds as they see fit.
We did receive more (flow-through \$) which gave us more lob authority.
Weightings to allow for differences in districts were not removed.
It did provide additional funding; however most of it is 'targeted' money which limits local flexibility.
the additional funding for F.T.E. -Keeping the Voc. Ed funding. -At Risk funding increases.
the raise in At-Risk funding.

Districts in deciles 5-8 for regular student enrollment:

None the old pre 92 formula would be better if funded by state taxes, not local property taxes.

Bilingual money was great and has been applied efficiently to help many of of Hispanic Students.
Added needed at risk dollars to help kids
More money for At-Risk, ESL & vocational. However, small rural districts did not receive the money the State estimated.
weighted enrollment
It takes into account the needs of all schools and groups - low enrollment, special ed., at-risk, ESL, large districts (by increasing the LOB %).
Did provide more money to help at-risk students. We were able to add more programs to help students who were failing. Gave more equaization in supplemental and Capital Out-lay.
Any new money is important for the schools
*recognizes differences in funding needs among KS school.
I don't know of nay.
Capital Outlay now has state funds to help districts with low valuation
The declining enrollment provisions allowing districts the time to plan for fewer students & fewer dollars.
We at least get something
more money into the system
Low enrollment weighting; Declining enrollment adjustment; ECH funding
It called for enough money to make up for previous years losses.
1. We did get more money on the base.....overall, while it still wasn't adequate, it was an increase that schools had not seen in several years.
Ability to give salary increases to deserving educators.
It was a move in the right direction in highlighting areas of need.
It put more funding in at-risk & Sp Ed.
It accounted for an increased recognition of funding variables that exist in the various districts
Provided exxtra \$ for certain areas.
It received additional funding from the legislature. Weighting increase was appropriate.
Increase in base and maintenance of the low-enrollment weighting.
The greatist strengths were: *Reduction of the low enrollment coefficient. There is certainly <i>economy of scale</i> in larger districts, but the low enrollment coefficient provided an incentive to be small, even beyond the level of actual costs. *Equalization of capital outlay.
I do not have an opinion here. My first response is that smaller districts have seemed to fair well under this formula. But that has not been the case over the last several years. I

think all district have struggled during the legislative manipulation of the tax structure in this state.
At-Risk
More money was put into the formula.

Districts in deciles 9-10 for regular student enrollment:

First new money in 4 yrs. The Capital Outlay was equalized.
more money as in 1992
Statewide distribution & collection of educational tax money
Increased funding -Even though more direction is needed breaking budgeting down to have an At-Risk Fund. -Attention to instructional expenses could be good.
Declining Enrollment Weighting; Increased LOB authority
Increased funding in areas of at-risk, bilingual, SpEd and including a factor for inflation.
More money for at-risk.
It improved at-risk and bilingual funding.

Question #9: Based on its 2005-2006 implementation, in your opinion should SDFQPA's funding formula be replaced, modified, or kept unchanged?

Districts in deciles 1-4 for regular student enrollment:

What would really be nice is to know what funding will be before negotiation time.
Redone on Input
it's okay for now!
We need to establish a formula and stay with it. It would be nice to be able to plan more than one year at a time.
Modified 1st, Replaced 2nd
Modified
Kept unchanged
unchanged
Modified
Eliminate post Audit's "big school bias" and provide additional dollars that are not earmarked for just one specific area; e.g., At-Risk, Spec. Educ., etc. Allow us to put the dollars into general educ., so we can give our teachers a well-deserved salary increase, plus pay our increased energy costs.

Modified to provide for economy of numbers and fund all Kansas public school districts school districts that were unified under the last unification legislation. The level of funding provided should allow a suitable education in all districts or the state leadership should take the necessary measures to reorder the conditions that well define an authorized school district.
I have no problem w/the formula but would like to see something like an inflationary clause added so that some new money flows each year.
Just modified to allow for greater funding of needy students.
Would agree to keep if there is an adequate increase on base, sliding scale on at-risk with flexibility on expenditures if assessment scores are adequate. Increase in bilingual for those in need of it.
Modified
modified: Every sized district has different needs.
Modified
Modified
Leave it alone & fund it. Decrease the base.
replaced
They need to leave Low Enrollment Weighting alone, or increase the funding.
Modified
The formula should be left as is - just need more BSAPP.
maintain the integrity of the current formula but put more money into the GENERAL STATE AID
Modified. It is unfairly slanting the funding toward the large districts.
Modified
Hopefully remain intact.
The At-Risk part needs more flexibility.
<i>modified</i>
Modified- it is fairly equitable and I cannot think of a system that would transform what we currently have
Modified to add back in the cost low enrollment weighting
Re-inact the weighted formula to 2004-05 levels
Kept unchanged but funded fully.
Modified
Kept unchanged, but add dollars to FTE headcount.
Modified

Districts in deciles 5-8 for regular student enrollment:

replaced
It should be modified
modified to meet needs of rural as well as urban education

Formula is OK if adequately funded. If adequately funded - should not have ESL & At Risk (should be in Gen Fund).
modified-help larger schools without hurting small ones.
Modified
Modified
More dollars for At-Risk & Transportation
I am always open for new ideas, but a multi-year plan would sure allow better planning. Any formula would work, maybe, if they would fund the needs of the schools in Kansas.
modified
Changed
kept unchanged I think it is OK if they fund it a bit better.
unchanged
Modified to meet All day K, All 4 yearolds & more \$
Modified-to allow more flexibility in spending
Modified
modified
Modified
modified
Modified
Modification would probably work.
Possibly modified - some districts did not need anymore at-risk funds. We could use more on the base for the increase in general operations.
Modified
Definite modification for additional funds for low enrollment weighting and transportation. Define how At-Risk \$ Bilingual funds can be expended
Modified
modified
Change the funding on bilingual to a higher weighting, based on the number of students that qualify, not their placement (similar to at-risk).
Modified. The backbone of the SDFQPA should be the BSAPP. However, the formula needs work on weighting and equalization factors.
It need to be modified and funded. If we have probem areas then we need to address those areas. But the main issue is it needs to be funded at the level to stay abreast of the current needs and changes that occur despite the economy.
unchanged - again, fund it!
Kept the same but money should be added to the base.
Modified

Districts in deciles 9-10 for regular student enrollment:

Kept the same but give us some flexibility on the at-risk monies.
find all standards done by legislature
Continue to be <i>modified</i> to meet the needs of students
See previous comments
Low enrollment funding should be based on geographical
replaced
Modified - less reliance on correlation/low enrollment.
Fund Special Education at 100%. ELL, Special Education, and transportation needs modification. No change to vocational.
Modified

Question #10: Do you have any other thoughts or reactions you wish to provide regarding the philosophy, structure, or operation of the 2005-2006 SDFQPA funding formula?

Districts in deciles 1-4 for regular student enrollment:

Get it done.
Low-enrollment schools still deserve adequate funding!
Low enrollment weighting must stay as a part of the funding formula. Population is a major issue in a cost effective structure.
We need a multiyear funding provision that provides for short and long term planning to give added value to public education in Kansas. You can't plan for excellence one year at a time.
It is a vast improvement over the previous plan. It should not be scrapped but only needs several adjustments for the needy student. There may need to be a geographic weighing that could go to help with salaries for hard to find teachers in certain locations. There is some validity to an urban At-Risk weighting, but not a cost of living weighting based on expensive housing or present salaries. It could be based on other living costs such a high energy or the like but not just tied to an urban formula.
Need to overhaul formula so it is flexible & responsive to the needs of the districts. The needs vary across the state and many of the "one-size fits all" remedies do not work.
Go back to 2003-04 low enrollment fund; Fund bilingual on FTE; Have a "foundation" funding level for both At Risk & bilingual- a guaranteed amount that would allow small schools to hire @ least one teacher

The timeline in Kansas is poorly designed. I have to tell teachers by May 1 if they will be retained. I may not know until later than May 1 what the formula will be. That is not smart. I have been told Nebraska has a better system. Supposedly they know now what their funding will be next year. That makes more sense. I can make better staffing and budget decisions instead of looking at a crystal ball. Something that is not a part of the funding formula but is a pain is the unfunded mandates from the state and federal level. They just keep piling on.

Need to keep low enrollment weighting for rural districts.

I prefer to see increases in the base so the budget can be used as each school district has the need to do. Targeting & restricting how funds can be spent often ties our hands in how we spend the budget. General Fund monies can be spent to meet the needs of all students.

It will continue to be impossible to find a "fair" formula which does not take into account student needs, skills, structural approaches, etc.

Suggest that categorical funding be based on need. Provision must include economy of size. A science teacher cost the same whether they teach 50 or 150 kids. Continue the declining enrollment averaging concept for at least 3 yrs. Preferably 5.

Look at the state reports and see where the money has really gone. The small districts are taking an unfair rap and are going to be hurting in the near future.

Change At-Risk Definition to include other At-Risk Students. -
Change how Property Valuations Adversly affect other funding mechanisms in the formula

I do believe that we now have reports that prove the funding mechanism will work if funded at the proper level.

Repeat of Q #7 The funding formula doesn't matter, it is the funding. WE can have the best formula in the U.S. but if you don't have funding or money to put into the formula it won't work.

I agree with the thought of balancing the per pupil allotment to districts but when you figure in the availability of LOB and Capital Outlay dollars for more industrialized areas, you are still dealing with inequities.

Rather than we vs. them, superintendents need to work with law officials and educate them about creating new definitions to improve the current system. While schools have stayed the same for 100+ years, or even the last 10 years, society has not.

The philosophy that funding should not increase tax burden automatically restricts options.

The 'cost' of education increased 2-3%/year in personnel costs. The CPI may be valuable for a state or national comparison but where a student resides matched with the worth of the district makes a huge difference in the education available to the students. Poor counties with a small tax base cannot compare to more wealthy districts when using the L.O.B. to fund public education.

If we have multiple years formulas be sure it can be funded! Look at the gaming piece for school funding. It is there for the taking and we are letting it go to tribes and other states now.

Allow schools to spend dollars provided at the local level how they see fit. That would help greatly.

Districts in deciles 5-8 for regular student enrollment:

When funding is determined, it should allow local districts the flexibility on the use of the funding. Accountability is necessary to validate appropriate use of State money, but local districts need to determine where the funding is most needed.

When you live in rural Kansas, funding and paying highly qualified teachers is a struggle. Rural students deserve a well paid and highly qualified teacher in every classroom

I believe the state continues to ignore the fact Kansas is successful. Keep the formula, adequate fund it and not worry about ESL & At-Risk.

Do not make the issue urban vs rural

Schools need more flexibility in how money can be spent.

I am truly concerned about the small school/large school division. Every child should have adequate funding that isn't dependant on location of the student.

Focus is moving toward the needs of children- That has to be prime. At some point we must address what fair pay for teachers really is.

*Do not change the definition of "at-risk" it works well for us. *Leave the decision on how & where funds should be spent to local boards.

Provide more dollars in specific areas.

Geographic Isolation should have some merit in future discussions. It also appears that the schools in the five Kansas Counties that have enough political votes to determine any direction in the state has decided to ignore 3 decades or more of court cases defining equity.

Items like "at-risk" should be used as a funding formula only to determine the allocation of resources. Local districts should be allowed to allocate funds as they see fit, based upon the

individual needs of the local district. The state is still trying to make it a "one size fits all" in many respects.

Other Thoughts include: *Maintain the backbone of the formula based on a set amount of BSAPP. *Eliminate the low enrollment/correlation coefficient and apply it to the base. We might look at some way of putting in a small district adjustment based on actual verifiable cost. *Eliminate the LOB altogether and apply it to the base. The evolution of the LOB has created the problem that it was intended to fix. The LOB is very disequalizing. *Provide greater equalization for capital outlay and bond & interest. Many low wealth districts are faced with very inadequate facilities and no way to replace them. *Fund full-day kindergarten. *Fund 100% of the excess costs of SPED. * Fund at-risk and bilingual at recommended levels.

We do not need to reinvent the wheel here. We may need to make some adjustments but let's keep our heads on straight and do what is best for the boys and girls of this state. Every conservative in this state needs to be hit upside the head and see if we can knock some sense into them. If not sent them to Oklahoma or Arkansas.

School funding plan needs to be multi-year

The LOB is in essence a way for legislators to raise taxes w/o getting their hands dirty.

Districts in deciles 9-10 for regular student enrollment:

I am pleased with the new funding for education in Kansas!

The basic structure of the formula is sound. The question is always are the weighings appropriate and the funding is subject to the ebb & flow of the political process.

Bilingual funding should be paid based on students needing services not endorsed teachers. The supply of endorsed teachers is inadequate. At-risk all-day K and Pre-K should be fully funded.

APPENDIX I

Table of All Survey Data

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
295	Prairie Heights	12.5	5.0	0.0	\$9,458
213	West Solomon	58.0	19.0	0.0	\$9,303
228	Hanston	69.5	14.0	0.0	\$9,264
275	Triplains	83.6	32.0	0.0	\$9,216
455	Hillcrest	96.5	35.0	0.0	\$9,172
104	White Rock	98.5	22.0	0.0	\$9,165
390	Hamilton	99.5	41.0	0.0	\$9,162
468	Healy	104.0	33.0	29.1	\$9,147
221	North Central	111.5	28.0	0.0	\$9,121
291	Grinnell	112.0	15.0	0.0	\$9,120
502	Lewis	117.0	54.0	16.3	\$9,103
242	Weskan	119.0	35.0	4.7	\$9,096
511	Attica	120.0	36.0	0.0	\$9,092
424	Mullinville	120.0	56.0	0.0	\$9,092
476	Copeland	125.0	59.0	265.9	\$9,076
314	Brewster	125.8	26.0	0.0	\$9,073
399	Paradise	133.5	41.0	0.0	\$9,047
299	Sylvan Grove	138.5	44.0	0.0	\$9,030
279	Jewell	143.0	49.0	0.0	\$9,014
103	Cheylin	144.5	41.0	0.0	\$9,009
269	Palco	147.0	49.0	0.0	\$9,001
324	Eastern Heights	150.0	48.0	0.0	\$8,991
285	Cedar Vale	157.5	61.0	0.0	\$8,965
401	Chase	163.3	74.0	0.0	\$8,945
292	Grainfield	166.0	46.0	0.0	\$8,936
474	Haviland	171.0	58.0	0.0	\$8,919
225	Fowler	175.0	81.0	19.5	\$8,906
212	Northern Valley	177.0	62.0	0.0	\$8,899
496	Pawnee Heights	178.5	45.0	0.0	\$8,894
326	Logan	178.5	51.0	0.0	\$8,894
238	West Smith Co.	179.0	65.0	0.0	\$8,892
316	Golden Plains	186.6	85.0	28.4	\$8,866
283	Elk Valley	188.0	103.0	0.0	\$8,862
106	Western Plains	191.5	58.0	40.3	\$8,850
433	Midway	197.0	45.0	0.0	\$8,831
217	Rolla	198.5	80.0	112.7	\$8,826
359	Argonia	203.5	40.0	0.0	\$8,809
241	Wallace	204.0	65.0	0.0	\$8,807
220	Ashland	204.5	73.0	0.0	\$8,806
209	Moscow	205.7	103.0	455.4	\$8,801
278	Mankato	207.0	59.0	0.0	\$8,797
451	B & B	208.0	29.0	0.0	\$8,794
332	Cunningham	211.5	51.0	0.0	\$8,782
403	Otis-Bison	218.3	58.0	6.9	\$8,759
384	Blue Valley	219.1	42.0	0.0	\$8,756

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
334	Southern Cloud	221.5	85.0	0.0	\$8,748
471	Dexter	234.5	74.0	0.0	\$8,704
425	Highland	238.0	34.0	0.0	\$8,692
482	Dighton	241.7	72.0	0.0	\$8,679
477	Ingalls	242.4	62.0	99.1	\$8,677
386	Madison-Virgil	243.5	75.0	0.0	\$8,673
459	Bucklin	243.5	84.0	31.3	\$8,673
219	Minneola	244.0	66.0	0.0	\$8,671
509	South Haven	244.5	60.0	0.0	\$8,670
479	Crest	248.0	87.0	0.0	\$8,658
200	Greeley County	248.8	78.0	150.3	\$8,655
371	Montezuma	250.4	73.0	279.5	\$8,650
255	South Barber Co.	250.5	69.0	0.0	\$8,649
426	Pike Valley	257.5	93.0	0.0	\$8,626
456	Marais Des Cygnes	258.7	125.0	0.0	\$8,621
432	Victoria	262.5	23.0	0.0	\$8,609
387	Altoona-Midway	265.0	93.0	0.0	\$8,600
411	Goessel	270.5	46.0	0.0	\$8,581
245	LeRoy-Gridley	270.5	73.0	0.0	\$8,581
369	Burrton	271.0	125.0	4.2	\$8,580
360	Caldwell	271.6	98.0	0.0	\$8,578
303	Ness City	272.6	52.0	0.0	\$8,574
422	Greensburg	279.0	48.0	0.0	\$8,553
397	Centre	282.0	76.0	0.0	\$8,542
351	Macksville	284.5	114.0	73.6	\$8,534
444	Little River	285.0	52.0	0.0	\$8,532
311	Pretty Prairie	289.0	48.0	0.0	\$8,519
354	Clafin	295.0	54.0	0.0	\$8,498
486	Elwood	297.4	151.0	0.0	\$8,490
224	Clifton-Clyde	298.1	77.0	0.0	\$8,488
227	Jetmore	299.5	78.0	0.0	\$8,483
347	Kinsely-Offerle	302.0	113.0	87.2	\$8,474
349	Stafford	305.5	133.0	0.0	\$8,463
488	Axtell	307.0	55.0	0.0	\$8,457
300	Commanche County	307.4	72.0	0.0	\$8,456
297	St. Francis	311.0	73.0	0.0	\$8,444
492	Flinthills	313.5	62.0	0.0	\$8,435
293	Quinter	314.5	46.0	2.3	\$8,432
395	LaCrosse	318.5	90.0	0.0	\$8,418
412	Hoxie	324.5	60.0	0.0	\$8,398
454	Burlingame	328.0	75.0	0.0	\$8,386
216	Deerfield	331.3	170.0	593.1	\$8,375
272	Waconda	339.4	105.0	0.0	\$8,347
105	Rawlins County	341.5	94.0	0.0	\$8,340
381	Spearville	343.0	47.0	0.0	\$8,335

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
271	Stockton	344.0	98.0	0.0	\$8,332
462	Central	350.0	84.0	0.0	\$8,311
438	Skyline	352.5	84.0	5.1	\$8,303
392	Osborne	352.7	115.0	0.0	\$8,302
222	Washington	353.5	78.0	0.0	\$8,300
298	Lincoln	355.7	120.0	0.0	\$8,292
256	Marmaton Valley	360.0	128.0	0.0	\$8,277
322	Onaga	360.5	90.0	0.0	\$8,276
463	Udall	366.7	76.0	0.0	\$8,255
429	Troy	367.5	89.0	0.0	\$8,252
507	Satanta	372.0	154.0	786.1	\$8,237
310	Fairfield	373.6	138.0	0.0	\$8,231
498	Valley Heights	374.4	102.0	0.0	\$8,229
388	Ellis	377.6	85.0	0.0	\$8,218
358	Oxford	378.7	88.0	0.0	\$8,214
406	Wathena	380.0	77.0	0.0	\$8,210
223	Barnes	387.1	74.0	1.8	\$8,185
281	Hill City	388.6	66.0	0.0	\$8,180
398	Peabody-Burns	390.1	123.0	0.0	\$8,175
270	Plainville	391.8	97.0	0.0	\$8,169
481	Rural Vista	395.5	104.0	0.0	\$8,157
350	St. John-Hudson	395.8	123.0	17.1	\$8,156
419	Canton-Galva	396.4	81.0	0.0	\$8,154
208	WaKeeney	398.0	83.0	0.0	\$8,148
344	Pleasanton	403.0	167.0	0.0	\$8,131
335	North Jackson	404.0	72.0	0.0	\$8,128
282	West Elk	404.5	187.0	0.0	\$8,126
393	Solomon	404.7	108.0	0.0	\$8,126
274	Oakley	410.0	129.0	0.0	\$8,108
286	Chautauqua	413.0	127.0	0.0	\$8,097
423	Moundridge	415.0	41.0	0.0	\$8,092
448	Inman	422.5	47.0	0.0	\$8,078
237	Smith Center	426.5	104.0	0.0	\$8,071
294	Oberlin	429.0	123.0	0.0	\$8,066
366	Woodson	431.5	159.0	0.0	\$8,062
338	Valley Halls	436.5	96.0	0.0	\$8,053
427	Belleville	439.5	108.0	0.0	\$8,047
328	Lorraine	441.3	159.0	0.0	\$8,044
452	Stanton County	444.4	187.0	371.8	\$8,038
467	Leoti	445.4	150.0	592.7	\$8,036
421	Lyndon	447.0	90.0	0.0	\$8,033
235	Uniontown	450.0	167.0	5.2	\$8,028
329	Alma	452.0	64.0	0.0	\$8,024
494	Syracuse	453.0	197.0	453.7	\$8,022
307	Ell-Saline	453.5	66.0	0.0	\$8,021

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
504	Oswego	462.5	173.0	0.0	\$8,005
284	Chase County	467.5	123.0	0.0	\$7,995
355	Ellinwood	477.6	134.0	0.0	\$7,977
339	Jefferson County	478.2	53.0	0.0	\$7,976
226	Meade	478.2	116.0	82.1	\$7,976
374	Sublette	486.9	233.0	617.3	\$7,960
376	Sterling	495.2	150.0	0.0	\$7,944
442	Nemaha Valley	498.4	74.0	0.0	\$7,938
258	Humboldt	504.2	179.0	0.2	\$7,928
487	Herington	509.2	140.0	0.0	\$7,919
330	Wabaunsee East	523.0	129.0	0.0	\$7,893
439	Sedgwick	528.5	89.0	0.0	\$7,883
380	Vermillion	532.7	106.0	0.0	\$7,875
206	Remington-Whitewater	539.0	98.0	58.3	\$7,864
342	McLouth	541.3	101.0	0.0	\$7,859
239	North Ottawa Co.	550.5	133.0	0.0	\$7,842
346	Jayhawk	552.3	180.0	0.0	\$7,839
251	North Lyon Co.	555.7	121.0	0.0	\$7,833
505	Chetopa	557.0	266.0	0.0	\$7,830
356	Conway Springs	558.1	81.0	0.0	\$7,828
341	Oskaloosa	570.6	184.0	0.0	\$7,805
252	Southern Lyon Co.	571.4	133.0	0.0	\$7,804
243	Lebo-Waverly	578.1	152.0	0.0	\$7,791
246	Northeast	583.0	285.0	0.0	\$7,782
254	Barber Co.	589.5	155.0	0.0	\$7,770
327	Ellsworth	595.8	109.0	0.0	\$7,759
288	Central Heights	600.1	122.0	0.0	\$7,751
431	Hoisington	623.3	194.0	0.0	\$7,708
240	Twin Valley	623.7	125.0	0.0	\$7,707
102	Cimarron-Ensign	626.4	178.0	250.0	\$7,702
378	Riley County	628.0	80.0	0.0	\$7,699
215	Lakin	630.0	188.0	407.3	\$7,696
408	Marion	631.0	151.0	0.0	\$7,694
325	Phillipsburg	632.5	153.0	0.0	\$7,691
389	Eureka	639.4	175.0	0.0	\$7,678
218	Elkhart	654.3	186.0	549.9	\$7,651
430	Brown County	662.5	276.0	266.7	\$7,636
483	Kismet-Plains	667.0	331.0	1227.0	\$7,627
447	Cherryvale	668.5	231.0	0.0	\$7,625
410	Durham-Hills	668.9	121.0	0.0	\$7,624
211	Norton	673.6	160.0	0.0	\$7,615
449	Easton	691.1	86.0	0.0	\$7,583
306	Southeast of Saline	691.4	92.0	0.0	\$7,582
101	Erie-St. Paul	691.5	209.0	0.0	\$7,582
440	Halstead	701.9	186.0	0.0	\$7,563

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
205	Leon	711.5	153.0	0.0	\$7,545
372	Silver Lake	721.8	66.0	0.0	\$7,526
461	Neodesha	725.0	229.0	0.0	\$7,520
377	Atchison County	726.3	151.0	0.0	\$7,518
420	Osage City	727.5	173.0	0.0	\$7,516
499	Galena	732.5	395.0	0.0	\$7,507
249	Frontenac	736.0	181.0	0.0	\$7,500
484	Fredonia	738.0	258.0	0.0	\$7,496
273	Beloit	739.7	150.0	3.2	\$7,493
357	Belle Plaine	743.5	235.0	0.0	\$7,486
268	Cheney	744.5	92.0	0.0	\$7,484
364	Marysville	754.2	147.0	0.0	\$7,467
460	Hesston	763.0	100.0	42.7	\$7,450
323	Westmoreland	777.0	154.0	0.0	\$7,424
247	Cherokee	780.0	269.0	0.0	\$7,419
289	Wellsville	787.0	95.0	0.0	\$7,406
436	Caney	805.5	221.0	13.3	\$7,372
405	Lyons	813.5	442.0	540.6	\$7,357
396	Douglass	823.3	151.0	0.0	\$7,339
244	Burlington	826.0	197.0	0.0	\$7,334
417	Morris County	831.0	257.0	0.0	\$7,325
361	Anthony-Harper	841.6	307.0	40.8	\$7,305
508	Baxter Springs	845.0	315.0	25.3	\$7,299
404	Riverton	858.6	322.0	0.0	\$7,274
363	Holcomb	860.6	268.0	311.7	\$7,270
287	West Franklin	874.7	235.0	0.0	\$7,244
466	Scott County	888.2	285.0	682.7	\$7,219
415	Hiawatha	897.5	279.0	0.9	\$7,202
441	Sabetha	906.5	161.0	1.0	\$7,186
495	Ft. Larned	918.8	277.0	0.0	\$7,163
337	Mayetta	926.7	257.0	0.0	\$7,148
340	Jefferson West	938.5	107.0	0.0	\$7,126
352	Goodland	944.0	309.0	349.0	\$7,116
343	Perry	951.5	169.0	3.4	\$7,102
473	Chapman	963.7	202.0	0.0	\$7,080
210	Hugoton	988.9	384.0	233.4	\$7,033
407	Russell	989.5	291.0	0.0	\$7,032
315	Colby	989.5	263.0	6.5	\$7,032
362	Prairie View	998.6	227.0	7.3	\$7,016
400	Smoky Valley	1,006.6	166.0	4.4	\$7,001
248	Girard	1,045.0	293.0	0.0	\$6,930
333	Concordia	1,049.7	367.0	0.0	\$6,921
312	Haven	1,055.7	263.0	0.0	\$6,910
331	Kingman	1,064.0	292.0	0.0	\$6,895
321	Kaw Valley	1,079.0	222.0	0.0	\$6,867

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
365	Garnett	1,102.3	356.0	0.0	\$6,824
336	Holton	1,112.0	218.0	0.0	\$6,806
309	Nickerson	1,125.1	453.0	103.0	\$6,782
493	Columbus	1,157.0	441.0	0.0	\$6,723
382	Pratt	1,169.8	339.0	0.0	\$6,700
367	Osawatomie	1,173.0	458.0	0.0	\$6,694
434	Santa Fe	1,204.8	278.0	0.0	\$6,635
264	Clearwater	1,232.3	158.0	0.0	\$6,584
320	Wamego	1,280.6	209.0	0.0	\$6,495
491	Eudora	1,288.6	210.0	3.6	\$6,481
348	Baldwin City	1,324.9	112.0	6.0	\$6,414
379	Clay Center	1,327.2	299.0	6.0	\$6,409
203	Piper	1,408.0	76.0	0.0	\$6,260
257	Iola	1,417.0	564.0	0.0	\$6,244
503	Parsons	1,420.1	626.0	0.0	\$6,238
435	Abilene	1,463.1	319.0	0.0	\$6,225
416	Louisburg	1,472.3	124.0	0.0	\$6,225
375	Circle	1,476.8	199.0	0.0	\$6,225
207	Ft. Leavenworth	1,536.0	59.0	0.0	\$6,223
409	Atchison	1,536.8	648.0	0.0	\$6,223
506	Labette County	1,627.7	469.0	0.0	\$6,219
353	Wellington	1,631.0	588.0	0.0	\$6,219
230	Spring Hill	1,633.8	173.0	3.7	\$6,219
214	Ulysses	1,635.1	610.0	800.8	\$6,219
464	Tonganoxie	1,640.7	201.0	0.0	\$6,219
394	Rose Hill	1,683.5	204.0	0.0	\$6,217
445	Coffeyville	1,783.3	1008.0	10.2	\$6,214
413	Chanute	1,832.5	605.0	14.5	\$6,212
263	Mulvane	1,858.8	277.0	0.7	\$6,211
234	Ft. Scott	1,868.2	775.0	9.8	\$6,211
446	Independence	1,884.7	725.0	8.1	\$6,210
267	Renwick	1,932.5	145.0	0.0	\$6,208
368	Paola	2,004.7	333.0	0.0	\$6,206
458	Basehor-Linwood	2,062.7	126.0	0.0	\$6,204
490	El Dorado	2,071.0	682.0	6.0	\$6,203
313	Buhler	2,104.0	400.0	81.0	\$6,202
402	Augusta	2,119.2	492.0	3.8	\$6,202
469	Lansing	2,150.5	157.0	10.2	\$6,201
204	Bonner Springs	2,161.5	509.0	314.5	\$6,200
418	McPherson	2,369.9	478.0	5.1	\$6,193
290	Ottawa	2,380.5	723.0	15.2	\$6,192
465	Winfield	2,403.0	793.0	62.2	\$6,191
262	Valley Center	2,412.2	382.0	8.7	\$6,191
250	Pittsburg	2,524.2	1247.0	323.6	\$6,187
470	Arkansas City	2,699.1	1360.0	319.2	\$6,181

1	2	3	4	5	6
District Number	District Name	Regular Pupil FTE	At-Risk Pupil FTE	Bilingual Pupil Hours	Regular Pupil Cost by Supts
489	Hays	2,849.5	692.0	180.4	\$6,175
428	Great Bend	3,008.8	1392.0	1211.6	\$6,170
345	Seaman	3,317.4	529.0	0.0	\$6,159
450	Shawnee Heights	3,370.6	516.0	48.9	\$6,157
373	Newton	3,415.2	1217.0	662.0	\$6,155
202	Turner	3,585.5	1338.0	565.7	\$6,149
231	Gardner-Edgerton	3,639.5	526.0	13.2	\$6,147
385	Andover	3,878.6	239.0	19.3	\$6,138
453	Leavenworth	3,879.2	1570.0	150.1	\$6,138
480	Liberal	4,171.2	2460.0	4818.3	\$6,128
265	Goddard	4,277.4	401.0	2.6	\$6,124
261	Haysville	4,378.9	1152.0	240.0	\$6,120
308	Hutchinson	4,523.6	2149.0	155.7	\$6,115
253	Emporia	4,523.9	2273.0	4933.7	\$6,115
383	Manhattan	4,889.7	1126.0	566.2	\$6,102
232	DeSoto	4,917.2	404.0	489.8	\$6,101
437	Auburn Washburn	5,075.0	806.0	98.3	\$6,095
443	Dodge City	5,564.5	3399.0	9926.9	\$6,078
266	Maize	5,867.3	394.0	44.3	\$6,067
475	Junction City	5,909.3	2098.0	911.8	\$6,065
260	Derby	6,314.2	1495.0	258.7	\$6,051
457	Garden City	6,777.9	3366.0	7117.4	\$6,034
305	Salina	7,049.7	2533.0	645.6	\$6,024
497	Lawrence	9,804.4	2175.0	1373.9	\$5,925
501	Topeka	12,547.9	7206.0	635.0	\$5,826
500	Kansas City	18,656.0	12600.0	11520.3	\$5,606
229	Blue Valley	18,975.2	447.0	323.9	\$5,595
233	Olathe	23,407.0	2843.0	1394.3	\$5,435
512	Shawnee Mission	27,477.2	3474.0	1650.9	\$5,289
259	Wichita	44,641.2	26787.0	16922.5	\$4,671

1	7	8	9	10	11	12
District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
295	\$2,554	\$1,875	\$15,559	\$1,600	\$2,119	-39.21%
213	\$2,554	\$1,875	\$14,316	\$1,600	\$2,119	-35.02%
228	\$2,554	\$1,875	\$14,002	\$1,600	\$2,119	-33.84%
275	\$2,554	\$1,875	\$13,617	\$1,600	\$2,119	-32.32%
455	\$2,554	\$1,875	\$13,264	\$1,600	\$2,119	-30.85%
104	\$2,554	\$1,875	\$13,210	\$1,600	\$2,119	-30.62%
390	\$2,554	\$1,875	\$13,182	\$1,600	\$2,119	-30.50%
468	\$2,554	\$1,879	\$13,059	\$1,600	\$2,119	-29.96%
221	\$2,554	\$1,875	\$12,855	\$1,600	\$2,119	-29.04%
291	\$2,554	\$1,875	\$12,841	\$1,600	\$2,119	-28.98%
502	\$2,555	\$1,877	\$12,704	\$1,600	\$2,119	-28.35%
242	\$2,554	\$1,876	\$12,650	\$1,600	\$2,119	-28.09%
511	\$2,554	\$1,875	\$12,622	\$1,600	\$2,119	-27.97%
424	\$2,555	\$1,875	\$12,622	\$1,600	\$2,119	-27.97%
476	\$2,555	\$1,914	\$12,486	\$1,600	\$2,119	-27.31%
314	\$2,554	\$1,875	\$12,464	\$1,600	\$2,119	-27.21%
399	\$2,554	\$1,875	\$12,254	\$1,600	\$2,119	-26.17%
299	\$2,555	\$1,875	\$12,117	\$1,600	\$2,119	-25.48%
279	\$2,555	\$1,875	\$11,994	\$1,600	\$2,119	-24.84%
103	\$2,554	\$1,875	\$11,953	\$1,600	\$2,119	-24.63%
269	\$2,555	\$1,875	\$11,885	\$1,600	\$2,119	-24.27%
324	\$2,555	\$1,875	\$11,803	\$1,600	\$2,119	-23.83%
285	\$2,555	\$1,875	\$11,598	\$1,600	\$2,119	-22.70%
401	\$2,555	\$1,875	\$11,440	\$1,600	\$2,119	-21.80%
292	\$2,555	\$1,875	\$11,366	\$1,600	\$2,119	-21.38%
474	\$2,555	\$1,875	\$11,229	\$1,600	\$2,119	-20.57%
225	\$2,555	\$1,878	\$11,120	\$1,600	\$2,119	-19.91%
212	\$2,555	\$1,875	\$11,066	\$1,600	\$2,119	-19.58%
496	\$2,555	\$1,875	\$11,025	\$1,600	\$2,119	-19.33%
326	\$2,555	\$1,875	\$11,025	\$1,600	\$2,119	-19.33%
238	\$2,555	\$1,875	\$11,011	\$1,600	\$2,119	-19.24%
316	\$2,555	\$1,879	\$10,803	\$1,600	\$2,119	-17.93%
283	\$2,555	\$1,875	\$10,765	\$1,600	\$2,119	-17.68%
106	\$2,555	\$1,881	\$10,670	\$1,600	\$2,119	-17.06%
433	\$2,555	\$1,875	\$10,519	\$1,600	\$2,119	-16.05%
217	\$2,555	\$1,891	\$10,478	\$1,600	\$2,119	-15.77%
359	\$2,554	\$1,875	\$10,342	\$1,600	\$2,119	-14.82%
241	\$2,555	\$1,875	\$10,328	\$1,600	\$2,119	-14.73%
220	\$2,555	\$1,875	\$10,314	\$1,600	\$2,119	-14.63%
209	\$2,555	\$1,941	\$10,282	\$1,600	\$2,119	-14.40%
278	\$2,555	\$1,875	\$10,246	\$1,600	\$2,119	-14.14%
451	\$2,554	\$1,875	\$10,219	\$1,600	\$2,119	-13.95%
332	\$2,555	\$1,875	\$10,123	\$1,600	\$2,119	-13.25%
403	\$2,555	\$1,876	\$9,938	\$1,600	\$2,119	-11.86%
384	\$2,555	\$1,875	\$9,916	\$1,600	\$2,119	-11.70%

1	7	8	9	10	11	12
District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
334	\$2,555	\$1,875	\$9,850	\$1,600	\$2,119	-11.19%
471	\$2,555	\$1,875	\$9,676	\$1,600	\$2,119	-10.05%
425	\$2,554	\$1,875	\$9,665	\$1,600	\$2,119	-10.07%
482	\$2,555	\$1,875	\$9,654	\$1,600	\$2,119	-10.09%
477	\$2,555	\$1,889	\$9,652	\$1,600	\$2,119	-10.10%
386	\$2,555	\$1,875	\$9,648	\$1,600	\$2,119	-10.11%
459	\$2,555	\$1,880	\$9,648	\$1,600	\$2,119	-10.11%
219	\$2,555	\$1,875	\$9,647	\$1,600	\$2,119	-10.11%
509	\$2,555	\$1,875	\$9,645	\$1,600	\$2,119	-10.11%
479	\$2,555	\$1,875	\$9,634	\$1,600	\$2,119	-10.13%
200	\$2,555	\$1,897	\$9,632	\$1,600	\$2,119	-10.14%
371	\$2,555	\$1,916	\$9,627	\$1,600	\$2,119	-10.15%
255	\$2,555	\$1,875	\$9,626	\$1,600	\$2,119	-10.15%
426	\$2,555	\$1,875	\$9,604	\$1,600	\$2,119	-10.19%
456	\$2,556	\$1,875	\$9,601	\$1,600	\$2,119	-10.20%
432	\$2,554	\$1,875	\$9,589	\$1,600	\$2,119	-10.22%
387	\$2,555	\$1,875	\$9,581	\$1,600	\$2,119	-10.24%
411	\$2,555	\$1,875	\$9,564	\$1,600	\$2,119	-10.27%
245	\$2,555	\$1,875	\$9,564	\$1,600	\$2,119	-10.27%
369	\$2,556	\$1,876	\$9,562	\$1,600	\$2,119	-10.27%
360	\$2,555	\$1,875	\$9,560	\$1,600	\$2,119	-10.28%
303	\$2,555	\$1,875	\$9,557	\$1,600	\$2,119	-10.28%
422	\$2,555	\$1,875	\$9,537	\$1,600	\$2,119	-10.32%
397	\$2,555	\$1,875	\$9,528	\$1,600	\$2,119	-10.34%
351	\$2,555	\$1,886	\$9,520	\$1,600	\$2,119	-10.36%
444	\$2,555	\$1,875	\$9,518	\$1,600	\$2,119	-10.36%
311	\$2,555	\$1,875	\$9,506	\$1,600	\$2,119	-10.39%
354	\$2,555	\$1,875	\$9,487	\$1,600	\$2,119	-10.42%
486	\$2,556	\$1,875	\$9,480	\$1,600	\$2,119	-10.44%
224	\$2,555	\$1,875	\$9,477	\$1,600	\$2,119	-10.44%
227	\$2,555	\$1,875	\$9,473	\$1,600	\$2,119	-10.45%
347	\$2,555	\$1,888	\$9,465	\$1,600	\$2,119	-10.47%
349	\$2,556	\$1,875	\$9,454	\$1,600	\$2,119	-10.49%
488	\$2,555	\$1,875	\$9,450	\$1,600	\$2,119	-10.50%
300	\$2,555	\$1,875	\$9,448	\$1,600	\$2,119	-10.50%
297	\$2,555	\$1,875	\$9,437	\$1,600	\$2,119	-10.53%
492	\$2,555	\$1,875	\$9,429	\$1,600	\$2,119	-10.54%
293	\$2,555	\$1,875	\$9,426	\$1,600	\$2,119	-10.55%
395	\$2,555	\$1,875	\$9,414	\$1,600	\$2,119	-10.57%
412	\$2,555	\$1,875	\$9,395	\$1,600	\$2,119	-10.61%
454	\$2,555	\$1,875	\$9,384	\$1,600	\$2,119	-10.63%
216	\$2,556	\$1,961	\$9,374	\$1,600	\$2,119	-10.66%
272	\$2,555	\$1,875	\$9,348	\$1,600	\$2,119	-10.71%
105	\$2,555	\$1,875	\$9,342	\$1,600	\$2,119	-10.72%
381	\$2,555	\$1,875	\$9,337	\$1,600	\$2,119	-10.73%

1	7	8	9	10	11	12
District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
271	\$2,555	\$1,875	\$9,334	\$1,600	\$2,119	-10.74%
462	\$2,555	\$1,875	\$9,315	\$1,600	\$2,119	-10.78%
438	\$2,555	\$1,876	\$9,307	\$1,600	\$2,119	-10.79%
392	\$2,555	\$1,875	\$9,307	\$1,600	\$2,119	-10.79%
222	\$2,555	\$1,875	\$9,304	\$1,600	\$2,119	-10.80%
298	\$2,555	\$1,875	\$9,297	\$1,600	\$2,119	-10.81%
256	\$2,556	\$1,875	\$9,284	\$1,600	\$2,119	-10.84%
322	\$2,555	\$1,875	\$9,282	\$1,600	\$2,119	-10.85%
463	\$2,555	\$1,875	\$9,263	\$1,600	\$2,119	-10.89%
429	\$2,555	\$1,875	\$9,261	\$1,600	\$2,119	-10.89%
507	\$2,556	\$1,989	\$9,247	\$1,600	\$2,119	-10.92%
310	\$2,556	\$1,875	\$9,242	\$1,600	\$2,119	-10.93%
498	\$2,555	\$1,875	\$9,239	\$1,600	\$2,119	-10.94%
388	\$2,555	\$1,875	\$9,229	\$1,600	\$2,119	-10.96%
358	\$2,555	\$1,875	\$9,226	\$1,600	\$2,119	-10.97%
406	\$2,555	\$1,875	\$9,222	\$1,600	\$2,119	-10.97%
223	\$2,555	\$1,875	\$9,199	\$1,600	\$2,119	-11.02%
281	\$2,555	\$1,875	\$9,195	\$1,600	\$2,119	-11.03%
398	\$2,555	\$1,875	\$9,190	\$1,600	\$2,119	-11.04%
270	\$2,555	\$1,875	\$9,185	\$1,600	\$2,119	-11.05%
481	\$2,555	\$1,875	\$9,173	\$1,600	\$2,119	-11.08%
350	\$2,555	\$1,877	\$9,172	\$1,600	\$2,119	-11.08%
419	\$2,555	\$1,875	\$9,170	\$1,600	\$2,119	-11.08%
208	\$2,555	\$1,875	\$9,165	\$1,600	\$2,119	-11.09%
344	\$2,556	\$1,875	\$9,150	\$1,600	\$2,119	-11.13%
335	\$2,555	\$1,875	\$9,147	\$1,600	\$2,119	-11.14%
282	\$2,556	\$1,875	\$9,145	\$1,600	\$2,119	-11.14%
393	\$2,555	\$1,875	\$9,144	\$1,600	\$2,119	-11.14%
274	\$2,556	\$1,875	\$9,128	\$1,600	\$2,119	-11.18%
286	\$2,556	\$1,875	\$9,118	\$1,600	\$2,119	-11.20%
423	\$2,554	\$1,875	\$9,112	\$1,600	\$2,119	-11.19%
448	\$2,555	\$1,875	\$9,089	\$1,600	\$2,119	-11.11%
237	\$2,555	\$1,875	\$9,076	\$1,600	\$2,119	-11.07%
294	\$2,555	\$1,875	\$9,068	\$1,600	\$2,119	-11.05%
366	\$2,556	\$1,875	\$9,061	\$1,600	\$2,119	-11.02%
338	\$2,555	\$1,875	\$9,045	\$1,600	\$2,119	-10.97%
427	\$2,555	\$1,875	\$9,036	\$1,600	\$2,119	-10.94%
328	\$2,556	\$1,875	\$9,030	\$1,600	\$2,119	-10.92%
452	\$2,556	\$1,929	\$9,020	\$1,600	\$2,119	-10.89%
467	\$2,556	\$1,961	\$9,017	\$1,600	\$2,119	-10.88%
421	\$2,555	\$1,875	\$9,012	\$1,600	\$2,119	-10.86%
235	\$2,556	\$1,876	\$9,003	\$1,600	\$2,119	-10.83%
329	\$2,555	\$1,875	\$8,997	\$1,600	\$2,119	-10.81%
494	\$2,556	\$1,941	\$8,993	\$1,600	\$2,119	-10.80%
307	\$2,555	\$1,875	\$8,992	\$1,600	\$2,119	-10.79%

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District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
504	\$2,556	\$1,875	\$8,964	\$1,600	\$2,119	-10.70%
284	\$2,555	\$1,875	\$8,948	\$1,600	\$2,119	-10.65%
355	\$2,556	\$1,875	\$8,917	\$1,600	\$2,119	-10.54%
339	\$2,555	\$1,875	\$8,915	\$1,600	\$2,119	-10.53%
226	\$2,555	\$1,887	\$8,915	\$1,600	\$2,119	-10.53%
374	\$2,557	\$1,965	\$8,887	\$1,600	\$2,119	-10.44%
376	\$2,556	\$1,875	\$8,862	\$1,600	\$2,119	-10.35%
442	\$2,555	\$1,875	\$8,852	\$1,600	\$2,119	-10.32%
258	\$2,556	\$1,875	\$8,833	\$1,600	\$2,119	-10.25%
487	\$2,556	\$1,875	\$8,818	\$1,600	\$2,119	-10.20%
330	\$2,556	\$1,875	\$8,775	\$1,600	\$2,119	-10.05%
439	\$2,555	\$1,875	\$8,757	\$1,600	\$2,119	-9.99%
380	\$2,555	\$1,875	\$8,744	\$1,600	\$2,119	-9.94%
206	\$2,555	\$1,883	\$8,725	\$1,600	\$2,119	-9.87%
342	\$2,555	\$1,875	\$8,717	\$1,600	\$2,119	-9.84%
239	\$2,556	\$1,875	\$8,689	\$1,600	\$2,119	-9.74%
346	\$2,556	\$1,875	\$8,683	\$1,600	\$2,119	-9.72%
251	\$2,555	\$1,875	\$8,672	\$1,600	\$2,119	-9.68%
505	\$2,557	\$1,875	\$8,668	\$1,600	\$2,119	-9.67%
356	\$2,555	\$1,875	\$8,665	\$1,600	\$2,119	-9.66%
341	\$2,556	\$1,875	\$8,626	\$1,600	\$2,119	-9.51%
252	\$2,556	\$1,875	\$8,623	\$1,600	\$2,119	-9.50%
243	\$2,556	\$1,875	\$8,602	\$1,600	\$2,119	-9.43%
246	\$2,557	\$1,875	\$8,587	\$1,600	\$2,119	-9.37%
254	\$2,556	\$1,875	\$8,567	\$1,600	\$2,119	-9.30%
327	\$2,555	\$1,875	\$8,547	\$1,600	\$2,119	-9.22%
288	\$2,555	\$1,875	\$8,534	\$1,600	\$2,119	-9.17%
431	\$2,556	\$1,875	\$8,461	\$1,600	\$2,119	-8.90%
240	\$2,556	\$1,875	\$8,460	\$1,600	\$2,119	-8.90%
102	\$2,556	\$1,911	\$8,452	\$1,600	\$2,119	-8.86%
378	\$2,555	\$1,875	\$8,447	\$1,600	\$2,119	-8.85%
215	\$2,556	\$1,934	\$8,440	\$1,600	\$2,119	-8.82%
408	\$2,556	\$1,875	\$8,437	\$1,600	\$2,119	-8.81%
325	\$2,556	\$1,875	\$8,432	\$1,600	\$2,119	-8.79%
389	\$2,556	\$1,875	\$8,411	\$1,600	\$2,119	-8.71%
218	\$2,556	\$1,955	\$8,364	\$1,600	\$2,119	-8.53%
430	\$2,557	\$1,914	\$8,339	\$1,600	\$2,119	-8.43%
483	\$2,558	\$2,053	\$8,325	\$1,600	\$2,119	-8.38%
447	\$2,557	\$1,875	\$8,320	\$1,600	\$2,119	-8.36%
410	\$2,555	\$1,875	\$8,319	\$1,600	\$2,119	-8.35%
211	\$2,556	\$1,875	\$8,304	\$1,600	\$2,119	-8.29%
449	\$2,555	\$1,875	\$8,249	\$1,600	\$2,119	-8.08%
306	\$2,555	\$1,875	\$8,248	\$1,600	\$2,119	-8.07%
101	\$2,557	\$1,875	\$8,248	\$1,600	\$2,119	-8.07%
440	\$2,556	\$1,875	\$8,216	\$1,600	\$2,119	-7.94%

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District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
205	\$2,556	\$1,875	\$8,186	\$1,600	\$2,119	-7.82%
372	\$2,555	\$1,875	\$8,153	\$1,600	\$2,119	-7.69%
461	\$2,557	\$1,875	\$8,143	\$1,600	\$2,119	-7.65%
377	\$2,556	\$1,875	\$8,139	\$1,600	\$2,119	-7.63%
420	\$2,556	\$1,875	\$8,136	\$1,600	\$2,119	-7.62%
499	\$2,559	\$1,875	\$8,120	\$1,600	\$2,119	-7.55%
249	\$2,556	\$1,875	\$8,109	\$1,600	\$2,119	-7.51%
484	\$2,557	\$1,875	\$8,103	\$1,600	\$2,119	-7.48%
273	\$2,556	\$1,875	\$8,097	\$1,600	\$2,119	-7.46%
357	\$2,557	\$1,875	\$8,086	\$1,600	\$2,119	-7.41%
268	\$2,555	\$1,875	\$8,082	\$1,600	\$2,119	-7.40%
364	\$2,556	\$1,875	\$8,052	\$1,600	\$2,119	-7.27%
460	\$2,555	\$1,881	\$8,025	\$1,600	\$2,119	-7.16%
323	\$2,556	\$1,875	\$7,981	\$1,600	\$2,119	-6.97%
247	\$2,557	\$1,875	\$7,972	\$1,600	\$2,119	-6.93%
289	\$2,555	\$1,875	\$7,950	\$1,600	\$2,119	-6.84%
436	\$2,557	\$1,877	\$7,892	\$1,600	\$2,119	-6.59%
405	\$2,559	\$1,954	\$7,867	\$1,600	\$2,119	-6.48%
396	\$2,556	\$1,875	\$7,836	\$1,600	\$2,119	-6.34%
244	\$2,556	\$1,875	\$7,828	\$1,600	\$2,119	-6.31%
417	\$2,557	\$1,875	\$7,812	\$1,600	\$2,119	-6.24%
361	\$2,558	\$1,881	\$7,779	\$1,600	\$2,119	-6.09%
508	\$2,558	\$1,879	\$7,768	\$1,600	\$2,119	-6.04%
404	\$2,558	\$1,875	\$7,726	\$1,600	\$2,119	-5.85%
363	\$2,557	\$1,920	\$7,720	\$1,600	\$2,119	-5.82%
287	\$2,557	\$1,875	\$7,676	\$1,600	\$2,119	-5.62%
466	\$2,557	\$1,974	\$7,633	\$1,600	\$2,119	-5.42%
415	\$2,557	\$1,875	\$7,604	\$1,600	\$2,119	-5.29%
441	\$2,556	\$1,875	\$7,576	\$1,600	\$2,119	-5.16%
495	\$2,557	\$1,875	\$7,538	\$1,600	\$2,119	-4.97%
337	\$2,557	\$1,875	\$7,513	\$1,600	\$2,119	-4.86%
340	\$2,555	\$1,875	\$7,476	\$1,600	\$2,119	-4.68%
352	\$2,558	\$1,926	\$7,459	\$1,600	\$2,119	-4.59%
343	\$2,556	\$1,875	\$7,436	\$1,600	\$2,119	-4.48%
473	\$2,556	\$1,875	\$7,397	\$1,600	\$2,119	-4.29%
210	\$2,559	\$1,909	\$7,319	\$1,600	\$2,119	-3.90%
407	\$2,557	\$1,875	\$7,317	\$1,600	\$2,119	-3.89%
315	\$2,557	\$1,876	\$7,317	\$1,600	\$2,119	-3.89%
362	\$2,557	\$1,876	\$7,288	\$1,600	\$2,119	-3.74%
400	\$2,556	\$1,876	\$7,263	\$1,600	\$2,119	-3.61%
248	\$2,558	\$1,875	\$7,143	\$1,600	\$2,119	-2.99%
333	\$2,558	\$1,875	\$7,129	\$1,600	\$2,119	-2.91%
312	\$2,557	\$1,875	\$7,110	\$1,600	\$2,119	-2.81%
331	\$2,558	\$1,875	\$7,084	\$1,600	\$2,119	-2.67%
321	\$2,557	\$1,875	\$7,037	\$1,600	\$2,119	-2.41%

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District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
365	\$2,558	\$1,875	\$6,964	\$1,600	\$2,119	-2.01%
336	\$2,557	\$1,875	\$6,934	\$1,600	\$2,119	-1.84%
309	\$2,559	\$1,890	\$6,893	\$1,600	\$2,119	-1.61%
493	\$2,559	\$1,875	\$6,793	\$1,600	\$2,119	-1.03%
382	\$2,558	\$1,875	\$6,753	\$1,600	\$2,119	-0.79%
367	\$2,559	\$1,875	\$6,743	\$1,600	\$2,119	-0.73%
434	\$2,557	\$1,875	\$6,644	\$1,600	\$2,119	-0.13%
264	\$2,556	\$1,875	\$6,558	\$1,600	\$2,119	0.40%
320	\$2,557	\$1,875	\$6,407	\$1,600	\$2,119	1.38%
491	\$2,557	\$1,876	\$6,382	\$1,600	\$2,119	1.54%
348	\$2,555	\$1,876	\$6,269	\$1,600	\$2,119	2.31%
379	\$2,558	\$1,876	\$6,262	\$1,600	\$2,119	2.36%
203	\$2,555	\$1,875	\$6,200	\$1,600	\$2,119	0.98%
257	\$2,561	\$1,875	\$6,200	\$1,600	\$2,119	0.71%
503	\$2,562	\$1,875	\$6,200	\$1,600	\$2,119	0.62%
435	\$2,558	\$1,875	\$6,199	\$1,600	\$2,119	0.42%
416	\$2,555	\$1,875	\$6,199	\$1,600	\$2,119	0.41%
375	\$2,556	\$1,875	\$6,199	\$1,600	\$2,119	0.41%
207	\$2,555	\$1,875	\$6,199	\$1,600	\$2,119	0.38%
409	\$2,562	\$1,875	\$6,199	\$1,600	\$2,119	0.38%
506	\$2,560	\$1,875	\$6,199	\$1,600	\$2,119	0.34%
353	\$2,561	\$1,875	\$6,199	\$1,600	\$2,119	0.33%
230	\$2,556	\$1,876	\$6,199	\$1,600	\$2,119	0.33%
214	\$2,561	\$1,991	\$6,199	\$1,600	\$2,119	0.33%
464	\$2,556	\$1,875	\$6,199	\$1,600	\$2,119	0.33%
394	\$2,556	\$1,875	\$6,198	\$1,600	\$2,119	0.31%
445	\$2,566	\$1,876	\$6,198	\$1,600	\$2,119	0.26%
413	\$2,561	\$1,877	\$6,198	\$1,600	\$2,119	0.23%
263	\$2,557	\$1,875	\$6,198	\$1,600	\$2,119	0.22%
234	\$2,563	\$1,876	\$6,198	\$1,600	\$2,119	0.21%
446	\$2,563	\$1,876	\$6,197	\$1,600	\$2,119	0.20%
267	\$2,556	\$1,875	\$6,197	\$1,600	\$2,119	0.18%
368	\$2,558	\$1,875	\$6,197	\$1,600	\$2,119	0.14%
458	\$2,556	\$1,875	\$6,197	\$1,600	\$2,119	0.11%
490	\$2,562	\$1,876	\$6,197	\$1,600	\$2,119	0.11%
313	\$2,559	\$1,887	\$6,196	\$1,600	\$2,119	0.09%
402	\$2,560	\$1,876	\$6,196	\$1,600	\$2,119	0.09%
469	\$2,556	\$1,876	\$6,196	\$1,600	\$2,119	0.07%
204	\$2,560	\$1,921	\$6,196	\$1,600	\$2,119	0.06%
418	\$2,560	\$1,876	\$6,195	\$1,600	\$2,119	-0.04%
290	\$2,563	\$1,877	\$6,195	\$1,600	\$2,119	-0.05%
465	\$2,564	\$1,884	\$6,195	\$1,600	\$2,119	-0.06%
262	\$2,559	\$1,876	\$6,195	\$1,600	\$2,119	-0.06%
250	\$2,569	\$1,922	\$6,195	\$1,600	\$2,119	-0.12%
470	\$2,570	\$1,921	\$6,194	\$1,600	\$2,119	-0.21%

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District Number	At-Risk Pupil Cost by Supts	Bilingual Pupil Cost by Supts	Regular Pupil Cost by KSDE	At-Risk Pupil Cost by KSDE	Bilingual Pupil Cost by KSDE	Regular Pupil % Difference Current & KSDE
489	\$2,562	\$1,901	\$6,193	\$1,600	\$2,119	-0.29%
428	\$2,571	\$2,051	\$6,192	\$1,600	\$2,119	-0.37%
345	\$2,560	\$1,875	\$6,191	\$1,600	\$2,119	-0.52%
450	\$2,560	\$1,882	\$6,191	\$1,600	\$2,119	-0.55%
373	\$2,569	\$1,971	\$6,191	\$1,600	\$2,119	-0.57%
202	\$2,570	\$1,957	\$6,190	\$1,600	\$2,119	-0.66%
231	\$2,560	\$1,877	\$6,190	\$1,600	\$2,119	-0.69%
385	\$2,557	\$1,878	\$6,188	\$1,600	\$2,119	-0.81%
453	\$2,573	\$1,897	\$6,188	\$1,600	\$2,119	-0.81%
480	\$2,584	\$2,575	\$6,187	\$1,600	\$2,119	-0.96%
265	\$2,559	\$1,875	\$6,187	\$1,600	\$2,119	-1.01%
261	\$2,568	\$1,910	\$6,186	\$1,600	\$2,119	-1.06%
308	\$2,580	\$1,898	\$6,186	\$1,600	\$2,119	-1.14%
253	\$2,581	\$2,592	\$6,186	\$1,600	\$2,119	-1.14%
383	\$2,568	\$1,957	\$6,184	\$1,600	\$2,119	-1.32%
232	\$2,559	\$1,946	\$6,184	\$1,600	\$2,119	-1.34%
437	\$2,564	\$1,889	\$6,183	\$1,600	\$2,119	-1.42%
443	\$2,595	\$3,318	\$6,181	\$1,600	\$2,119	-1.67%
266	\$2,559	\$1,881	\$6,179	\$1,600	\$2,119	-1.82%
475	\$2,579	\$2,008	\$6,179	\$1,600	\$2,119	-1.84%
260	\$2,572	\$1,913	\$6,177	\$1,600	\$2,119	-2.05%
457	\$2,594	\$2,909	\$6,175	\$1,600	\$2,119	-2.29%
305	\$2,584	\$1,969	\$6,174	\$1,600	\$2,119	-2.43%
497	\$2,580	\$2,075	\$6,162	\$1,600	\$2,119	-3.84%
501	\$2,640	\$1,967	\$6,149	\$1,600	\$2,119	-5.25%
500	\$2,705	\$3,549	\$6,121	\$1,600	\$2,119	-8.41%
229	\$2,559	\$1,922	\$6,120	\$1,600	\$2,119	-8.58%
233	\$2,588	\$2,078	\$6,100	\$1,600	\$2,119	-10.90%
512	\$2,596	\$2,115	\$6,082	\$1,600	\$2,119	-13.03%
259	\$2,875	\$4,334	\$6,004	\$1,600	\$2,119	-22.20%

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
295	60%	-12%	\$16,449	\$23,249	\$821.60
213	60%	-12%	\$9,094	\$12,251	\$821.60
228	60%	-12%	\$9,911	\$13,638	\$821.60
275	60%	-12%	\$8,692	\$11,458	\$821.60
455	60%	-12%	\$9,339	\$11,766	\$821.60
104	60%	-12%	\$9,361	\$12,599	\$821.60
390	60%	-12%	\$8,963	\$9,617	\$821.60
468	60%	-11%	\$9,013	\$12,074	\$821.60
221	60%	-12%	\$8,575	\$10,683	\$821.60
291	60%	-12%	\$8,879	\$9,504	\$821.60
502	60%	-11%	\$8,892	\$11,884	\$821.60
242	60%	-11%	\$8,654	\$10,208	\$821.60
511	60%	-12%	\$8,652	\$11,319	\$821.60
424	60%	-12%	\$8,698	\$11,594	\$821.60
476	60%	-10%	\$8,385	\$10,825	\$821.60
314	60%	-12%	\$8,477	\$10,742	\$821.60
399	60%	-12%	\$8,504	\$11,386	\$821.60
299	60%	-12%	\$8,508	\$9,230	\$821.60
279	60%	-12%	\$8,785	\$11,218	\$821.60
103	60%	-12%	\$8,340	\$10,239	\$821.60
269	60%	-12%	\$8,155	\$10,856	\$821.60
324	60%	-12%	\$8,145	\$9,358	\$821.60
285	60%	-12%	\$8,141	\$8,491	\$821.60
401	60%	-12%	\$7,959	\$10,416	\$821.60
292	60%	-12%	\$7,996	\$8,659	\$821.60
474	60%	-12%	\$7,819	\$9,837	\$821.60
225	60%	-11%	\$7,762	\$10,115	\$821.60
212	60%	-12%	\$7,843	\$9,397	\$821.60
496	60%	-12%	\$7,763	\$9,275	\$821.60
326	60%	-12%	\$7,820	\$8,856	\$821.60
238	60%	-12%	\$7,853	\$9,082	\$821.60
316	60%	-11%	\$7,670	\$8,249	\$821.60
283	60%	-12%	\$7,855	\$8,195	\$821.60
106	60%	-11%	\$7,556	\$9,809	\$821.60
433	60%	-12%	\$7,613	\$7,613	\$821.60
217	60%	-11%	\$7,656	\$10,149	\$821.60
359	60%	-12%	\$7,481	\$7,982	\$821.60
241	60%	-12%	\$7,489	\$8,470	\$821.60
220	60%	-12%	\$7,481	\$9,560	\$821.60
209	60%	-8%	\$7,465	\$9,968	\$821.60
278	60%	-12%	\$7,461	\$8,790	\$821.60
451	60%	-12%	\$7,540	\$8,237	\$821.60
332	60%	-12%	\$7,401	\$9,405	\$821.60
403	60%	-11%	\$7,344	\$8,947	\$821.60
384	60%	-12%	\$7,434	\$9,031	\$821.60

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
334	60%	-12%	\$7,321	\$9,407	\$821.60
471	60%	-12%	\$7,058	\$7,394	\$821.60
425	60%	-12%	\$7,113	\$8,088	\$821.60
482	60%	-12%	\$6,975	\$8,836	\$821.60
477	60%	-11%	\$6,998	\$6,998	\$821.60
386	60%	-12%	\$6,984	\$8,319	\$821.60
459	60%	-11%	\$6,946	\$8,375	\$821.60
219	60%	-12%	\$6,926	\$9,102	\$821.60
509	60%	-12%	\$7,017	\$7,863	\$821.60
479	60%	-12%	\$7,022	\$7,889	\$821.60
200	60%	-10%	\$7,027	\$8,673	\$821.60
371	60%	-10%	\$6,923	\$8,680	\$821.60
255	60%	-12%	\$6,942	\$8,539	\$821.60
426	60%	-12%	\$6,877	\$8,106	\$821.60
456	60%	-12%	\$6,941	\$8,004	\$821.60
432	60%	-12%	\$6,861	\$9,015	\$821.60
387	60%	-12%	\$6,842	\$7,972	\$821.60
411	60%	-12%	\$6,772	\$8,509	\$821.60
245	60%	-12%	\$6,644	\$7,864	\$821.60
369	60%	-11%	\$6,728	\$8,610	\$821.60
360	60%	-12%	\$6,613	\$8,297	\$821.60
303	60%	-12%	\$6,742	\$8,209	\$821.60
422	60%	-12%	\$6,523	\$8,663	\$821.60
397	60%	-12%	\$6,650	\$8,015	\$821.60
351	60%	-11%	\$6,510	\$7,846	\$821.60
444	60%	-12%	\$6,559	\$8,032	\$821.60
311	60%	-12%	\$6,555	\$8,226	\$821.60
354	60%	-12%	\$6,468	\$7,671	\$821.60
486	60%	-12%	\$6,438	\$7,340	\$821.60
224	60%	-12%	\$6,499	\$7,673	\$821.60
227	60%	-12%	\$6,375	\$8,211	\$821.60
347	60%	-11%	\$6,453	\$8,326	\$821.60
349	60%	-12%	\$6,411	\$8,324	\$821.60
488	60%	-12%	\$6,395	\$8,016	\$821.60
300	60%	-12%	\$6,348	\$8,594	\$821.60
297	60%	-12%	\$6,399	\$8,168	\$821.60
492	60%	-12%	\$6,374	\$7,835	\$821.60
293	60%	-11%	\$6,561	\$8,843	\$821.60
395	60%	-12%	\$6,382	\$8,035	\$821.60
412	60%	-12%	\$6,359	\$7,668	\$821.60
454	60%	-12%	\$6,454	\$7,552	\$821.60
216	60%	-7%	\$6,431	\$8,544	\$821.60
272	60%	-12%	\$6,411	\$7,957	\$821.60
105	60%	-12%	\$6,409	\$8,312	\$821.60
381	60%	-12%	\$6,356	\$7,629	\$821.60

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
271	60%	-12%	\$6,357	\$7,811	\$821.60
462	60%	-12%	\$6,306	\$8,024	\$821.60
438	60%	-11%	\$6,583	\$8,018	\$821.60
392	60%	-12%	\$6,461	\$7,595	\$821.60
222	60%	-12%	\$6,316	\$8,141	\$821.60
298	60%	-12%	\$6,345	\$7,934	\$821.60
256	60%	-12%	\$6,451	\$7,265	\$821.60
322	60%	-12%	\$6,384	\$7,701	\$821.60
463	60%	-12%	\$6,308	\$7,835	\$821.60
429	60%	-12%	\$6,284	\$7,939	\$821.60
507	60%	-6%	\$6,367	\$8,141	\$821.60
310	60%	-12%	\$6,236	\$7,779	\$821.60
498	60%	-12%	\$6,331	\$8,522	\$821.60
388	60%	-12%	\$6,352	\$7,808	\$821.60
358	60%	-12%	\$6,346	\$8,332	\$821.60
406	60%	-12%	\$6,352	\$7,105	\$821.60
223	60%	-12%	\$6,451	\$8,401	\$821.60
281	60%	-12%	\$6,367	\$7,396	\$821.60
398	60%	-12%	\$6,417	\$7,378	\$821.60
270	60%	-12%	\$6,330	\$8,047	\$821.60
481	60%	-12%	\$6,461	\$7,473	\$821.60
350	60%	-11%	\$6,337	\$7,874	\$821.60
419	60%	-12%	\$6,287	\$8,179	\$821.60
208	60%	-12%	\$6,254	\$7,397	\$821.60
344	60%	-12%	\$6,333	\$7,474	\$821.60
335	60%	-12%	\$6,304	\$7,398	\$821.60
282	60%	-12%	\$6,370	\$7,483	\$821.60
393	60%	-12%	\$6,301	\$7,092	\$821.60
274	60%	-12%	\$6,306	\$7,427	\$821.60
286	60%	-12%	\$6,331	\$7,066	\$821.60
423	60%	-12%	\$6,219	\$8,193	\$821.60
448	60%	-12%	\$6,305	\$7,607	\$821.60
237	60%	-12%	\$6,320	\$8,503	\$821.60
294	60%	-12%	\$6,249	\$8,092	\$821.60
366	60%	-12%	\$6,373	\$7,786	\$821.60
338	60%	-12%	\$6,242	\$7,632	\$821.60
427	60%	-12%	\$6,225	\$8,171	\$821.60
328	60%	-12%	\$6,242	\$7,942	\$821.60
452	60%	-9%	\$6,226	\$8,014	\$821.60
467	60%	-7%	\$6,258	\$7,605	\$821.60
421	60%	-12%	\$6,212	\$6,995	\$821.60
235	60%	-11%	\$6,242	\$7,262	\$821.60
329	60%	-12%	\$6,372	\$7,976	\$821.60
494	60%	-8%	\$6,190	\$7,537	\$821.60
307	60%	-12%	\$6,252	\$8,092	\$821.60

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
504	60%	-12%	\$6,216	\$8,162	\$821.60
284	60%	-12%	\$6,135	\$7,747	\$821.60
355	60%	-12%	\$6,319	\$8,063	\$821.60
339	60%	-12%	\$6,229	\$7,686	\$821.60
226	60%	-11%	\$6,138	\$7,895	\$821.60
374	60%	-7%	\$6,073	\$8,045	\$821.60
376	60%	-12%	\$6,159	\$7,784	\$821.60
442	60%	-12%	\$6,197	\$7,180	\$821.60
258	60%	-12%	\$6,175	\$7,534	\$821.60
487	60%	-12%	\$6,092	\$7,838	\$821.60
330	60%	-12%	\$6,137	\$6,979	\$821.60
439	60%	-12%	\$6,102	\$6,746	\$821.60
380	60%	-12%	\$6,284	\$7,598	\$821.60
206	60%	-11%	\$6,016	\$7,500	\$821.60
342	60%	-12%	\$6,106	\$7,218	\$821.60
239	60%	-12%	\$6,029	\$7,318	\$821.60
346	60%	-12%	\$6,098	\$7,665	\$821.60
251	60%	-12%	\$6,086	\$7,369	\$821.60
505	60%	-12%	\$5,995	\$7,950	\$821.60
356	60%	-12%	\$6,053	\$7,487	\$821.60
341	60%	-12%	\$6,107	\$8,015	\$821.60
252	60%	-12%	\$6,014	\$6,968	\$821.60
243	60%	-12%	\$5,997	\$7,554	\$821.60
246	60%	-12%	\$5,989	\$7,923	\$821.60
254	60%	-12%	\$6,002	\$7,252	\$821.60
327	60%	-12%	\$6,005	\$7,557	\$821.60
288	60%	-12%	\$6,028	\$6,954	\$821.60
431	60%	-12%	\$5,972	\$7,763	\$821.60
240	60%	-12%	\$5,990	\$7,603	\$821.60
102	60%	-10%	\$5,944	\$6,742	\$821.60
378	60%	-12%	\$5,995	\$7,874	\$821.60
215	60%	-9%	\$5,906	\$7,669	\$821.60
408	60%	-12%	\$5,894	\$7,320	\$821.60
325	60%	-12%	\$5,942	\$7,802	\$821.60
389	60%	-12%	\$6,015	\$7,580	\$821.60
218	60%	-8%	\$5,890	\$7,613	\$821.60
430	60%	-10%	\$5,889	\$7,929	\$821.60
483	60%	-3%	\$5,826	\$6,190	\$821.60
447	60%	-12%	\$5,874	\$7,056	\$821.60
410	60%	-12%	\$5,914	\$7,877	\$821.60
211	60%	-12%	\$5,832	\$7,131	\$821.60
449	60%	-12%	\$5,881	\$7,320	\$821.60
306	60%	-12%	\$5,826	\$6,697	\$821.60
101	60%	-12%	\$5,796	\$8,360	\$821.60
440	60%	-12%	\$5,851	\$7,035	\$821.60

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
205	60%	-12%	\$5,834	\$7,462	\$821.60
372	60%	-12%	\$5,786	\$7,643	\$821.60
461	60%	-12%	\$5,820	\$7,580	\$821.60
377	60%	-12%	\$5,801	\$6,788	\$821.60
420	60%	-12%	\$5,714	\$5,851	\$821.60
499	60%	-12%	\$5,819	\$7,712	\$821.60
249	60%	-12%	\$5,756	\$6,581	\$821.60
484	60%	-12%	\$5,738	\$7,173	\$821.60
273	60%	-11%	\$5,772	\$7,703	\$821.60
357	60%	-12%	\$5,844	\$7,832	\$821.60
268	60%	-12%	\$5,779	\$7,445	\$821.60
364	60%	-12%	\$5,794	\$7,518	\$821.60
460	60%	-11%	\$5,736	\$7,096	\$821.60
323	60%	-12%	\$5,697	\$6,688	\$821.60
247	60%	-12%	\$5,691	\$7,133	\$821.60
289	60%	-12%	\$5,721	\$7,594	\$821.60
436	60%	-11%	\$5,708	\$6,806	\$821.60
405	60%	-8%	\$5,633	\$7,382	\$821.60
396	60%	-12%	\$5,615	\$7,182	\$821.60
244	60%	-12%	\$5,656	\$7,593	\$821.60
417	60%	-12%	\$5,657	\$6,746	\$821.60
361	60%	-11%	\$5,611	\$7,184	\$821.60
508	60%	-11%	\$5,639	\$7,415	\$821.60
404	60%	-12%	\$5,668	\$7,153	\$821.60
363	60%	-9%	\$5,557	\$7,170	\$821.60
287	60%	-12%	\$5,602	\$7,128	\$821.60
466	60%	-7%	\$5,622	\$7,353	\$821.60
415	60%	-12%	\$5,555	\$6,910	\$821.60
441	60%	-12%	\$5,489	\$7,277	\$821.60
495	60%	-12%	\$5,491	\$7,415	\$821.60
337	60%	-12%	\$5,507	\$7,352	\$821.60
340	60%	-12%	\$5,503	\$7,159	\$821.60
352	60%	-9%	\$5,496	\$6,910	\$821.60
343	60%	-11%	\$5,481	\$7,130	\$821.60
473	60%	-12%	\$5,487	\$6,874	\$821.60
210	60%	-10%	\$5,313	\$6,759	\$821.60
407	60%	-12%	\$5,355	\$6,975	\$821.60
315	60%	-11%	\$5,404	\$7,019	\$821.60
362	60%	-11%	\$5,399	\$7,269	\$821.60
400	60%	-11%	\$5,352	\$6,922	\$821.60
248	60%	-12%	\$5,355	\$6,723	\$821.60
333	60%	-12%	\$5,322	\$6,737	\$821.60
312	60%	-12%	\$5,265	\$6,911	\$821.60
331	60%	-12%	\$5,260	\$6,610	\$821.60
321	60%	-12%	\$5,370	\$7,187	\$821.60

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
365	60%	-12%	\$5,294	\$6,446	\$821.60
336	60%	-12%	\$5,242	\$6,926	\$821.60
309	60%	-11%	\$5,200	\$6,703	\$821.60
493	60%	-12%	\$5,236	\$7,060	\$821.60
382	60%	-12%	\$5,150	\$6,689	\$821.60
367	60%	-12%	\$5,074	\$6,758	\$821.60
434	60%	-12%	\$5,071	\$6,602	\$821.60
264	60%	-12%	\$5,361	\$7,078	\$821.60
320	60%	-12%	\$5,031	\$6,364	\$821.60
491	60%	-11%	\$5,012	\$6,534	\$821.60
348	60%	-11%	\$4,858	\$6,420	\$821.60
379	60%	-11%	\$4,889	\$6,357	\$821.60
203	60%	-12%	\$4,804	\$6,328	\$821.60
257	60%	-12%	\$4,765	\$6,439	\$821.60
503	60%	-12%	\$4,751	\$6,364	\$821.60
435	60%	-12%	\$4,767	\$6,254	\$821.60
416	60%	-12%	\$4,717	\$6,256	\$821.60
375	60%	-12%	\$4,678	\$6,239	\$821.60
207	60%	-12%	\$4,469	\$5,906	\$821.60
409	60%	-12%	\$4,578	\$6,161	\$821.60
506	60%	-12%	\$4,545	\$6,108	\$821.60
353	60%	-12%	\$4,776	\$6,405	\$821.60
230	60%	-11%	\$4,464	\$5,955	\$821.60
214	60%	-6%	\$4,428	\$5,940	\$821.60
464	60%	-12%	\$4,386	\$5,605	\$821.60
394	60%	-12%	\$4,420	\$5,876	\$821.60
445	60%	-11%	\$5,021	\$6,797	\$821.60
413	60%	-11%	\$4,430	\$5,920	\$821.60
263	60%	-12%	\$4,426	\$5,652	\$821.60
234	60%	-11%	\$4,425	\$5,574	\$821.60
446	60%	-11%	\$4,382	\$5,769	\$821.60
267	60%	-12%	\$4,403	\$5,843	\$821.60
368	60%	-12%	\$4,443	\$5,840	\$821.60
458	60%	-12%	\$4,443	\$5,856	\$821.60
490	60%	-11%	\$4,401	\$5,796	\$821.60
313	60%	-11%	\$4,416	\$5,931	\$821.60
402	60%	-11%	\$4,442	\$5,827	\$821.60
469	60%	-11%	\$4,390	\$5,721	\$821.60
204	60%	-9%	\$4,409	\$5,885	\$821.60
418	60%	-11%	\$4,437	\$5,873	\$821.60
290	60%	-11%	\$4,443	\$5,849	\$821.60
465	60%	-11%	\$4,555	\$6,124	\$821.60
262	60%	-11%	\$4,386	\$5,630	\$821.60
250	61%	-9%	\$4,582	\$6,103	\$821.60
470	61%	-9%	\$4,495	\$6,015	\$821.60

1	13	14	15	16	17
District Number	At-Risk Pupil % Difference Current & KSDE	Bilingual Pupil % Difference Current & KSDE	Regular Pupil Actual Dollars w/o LOB	Regular Pupil Actual Dollars w/ LOB	At-Risk Pupil Actual Dollars
489	60%	-10%	\$4,613	\$6,191	\$821.60
428	61%	-3%	\$4,430	\$5,814	\$821.60
345	60%	-12%	\$4,426	\$5,807	\$821.60
450	60%	-11%	\$4,433	\$5,807	\$821.60
373	61%	-7%	\$4,441	\$5,733	\$821.60
202	61%	-8%	\$4,417	\$5,928	\$821.60
231	60%	-11%	\$4,543	\$5,992	\$821.60
385	60%	-11%	\$4,428	\$5,841	\$821.60
453	61%	-10%	\$4,436	\$5,941	\$821.60
480	61%	22%	\$4,392	\$5,387	\$821.60
265	60%	-11%	\$4,372	\$5,796	\$821.60
261	60%	-10%	\$4,424	\$5,912	\$821.60
308	61%	-10%	\$4,453	\$5,820	\$821.60
253	61%	22%	\$4,407	\$5,901	\$821.60
383	60%	-8%	\$4,423	\$5,849	\$821.60
232	60%	-8%	\$4,662	\$6,143	\$821.60
437	60%	-11%	\$4,405	\$5,856	\$821.60
443	62%	57%	\$4,426	\$6,024	\$821.60
266	60%	-11%	\$4,410	\$5,762	\$821.60
475	61%	-5%	\$4,382	\$5,886	\$821.60
260	61%	-10%	\$4,437	\$5,798	\$821.60
457	62%	37%	\$4,414	\$5,522	\$821.60
305	62%	-7%	\$4,393	\$5,888	\$821.60
497	61%	-2%	\$4,403	\$5,902	\$821.60
501	65%	-7%	\$4,362	\$5,942	\$821.60
500	69%	67%	\$4,476	\$6,097	\$821.60
229	60%	-9%	\$4,767	\$6,240	\$821.60
233	62%	-2%	\$5,116	\$6,727	\$821.60
512	62%	-0.19%	\$4,490	\$5,940	\$821.60
259	80%	105%	\$4,627	\$6,271	\$821.60

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
295	\$1,682	-43%	-59%	211%	11%
213	\$1,682	2%	-24%	211%	11%
228	\$1,682	-7%	-32%	211%	11%
275	\$1,682	6%	-20%	211%	11%
455	\$1,682	-2%	-22%	211%	11%
104	\$1,682	-2%	-27%	211%	11%
390	\$1,682	2%	-5%	211%	11%
468	\$1,682	1%	-24%	211%	12%
221	\$1,682	6%	-15%	211%	11%
291	\$1,682	3%	-4%	211%	11%
502	\$1,682	2%	-23%	211%	12%
242	\$1,682	5%	-11%	211%	12%
511	\$1,682	5%	-20%	211%	11%
424	\$1,682	5%	-22%	211%	11%
476	\$1,682	8%	-16%	211%	14%
314	\$1,682	7%	-16%	211%	11%
399	\$1,682	6%	-21%	211%	11%
299	\$1,682	6%	-2%	211%	11%
279	\$1,682	3%	-20%	211%	11%
103	\$1,682	8%	-12%	211%	11%
269	\$1,682	10%	-17%	211%	11%
324	\$1,682	10%	-4%	211%	11%
285	\$1,682	10%	6%	211%	11%
401	\$1,682	12%	-14%	211%	11%
292	\$1,682	12%	3%	211%	11%
474	\$1,682	14%	-9%	211%	11%
225	\$1,682	15%	-12%	211%	12%
212	\$1,682	13%	-5%	211%	11%
496	\$1,682	15%	-4%	211%	11%
326	\$1,682	14%	0%	211%	11%
238	\$1,682	13%	-2%	211%	11%
316	\$1,682	16%	7%	211%	12%
283	\$1,682	13%	8%	211%	11%
106	\$1,682	17%	-10%	211%	12%
433	\$1,682	16%	16%	211%	11%
217	\$1,682	15%	-13%	211%	12%
359	\$1,682	18%	10%	211%	11%
241	\$1,682	18%	4%	211%	11%
220	\$1,682	18%	-8%	211%	11%
209	\$1,682	18%	-12%	211%	15%
278	\$1,682	18%	0%	211%	11%
451	\$1,682	17%	7%	211%	11%
332	\$1,682	19%	-7%	211%	11%
403	\$1,682	19%	-2%	211%	12%
384	\$1,682	18%	-3%	211%	11%

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
334	\$1,682	19%	-7%	211%	11%
471	\$1,682	23%	18%	211%	11%
425	\$1,682	22%	7%	211%	11%
482	\$1,682	24%	-2%	211%	11%
477	\$1,682	24%	24%	211%	12%
386	\$1,682	24%	4%	211%	11%
459	\$1,682	25%	4%	211%	12%
219	\$1,682	25%	-5%	211%	11%
509	\$1,682	24%	10%	211%	11%
479	\$1,682	23%	10%	211%	11%
200	\$1,682	23%	0%	211%	13%
371	\$1,682	25%	0%	211%	14%
255	\$1,682	25%	1%	211%	11%
426	\$1,682	25%	6%	211%	11%
456	\$1,682	24%	8%	211%	11%
432	\$1,682	25%	-5%	211%	11%
387	\$1,682	26%	8%	211%	11%
411	\$1,682	27%	1%	211%	11%
245	\$1,682	29%	9%	211%	11%
369	\$1,682	28%	0%	211%	12%
360	\$1,682	30%	3%	211%	11%
303	\$1,682	27%	4%	211%	11%
422	\$1,682	31%	-1%	211%	11%
397	\$1,682	28%	7%	211%	11%
351	\$1,682	31%	9%	211%	12%
444	\$1,682	30%	6%	211%	11%
311	\$1,682	30%	4%	211%	11%
354	\$1,682	31%	11%	211%	11%
486	\$1,682	32%	16%	211%	11%
224	\$1,682	31%	11%	211%	11%
227	\$1,682	33%	3%	211%	11%
347	\$1,682	31%	2%	211%	12%
349	\$1,682	32%	2%	211%	11%
488	\$1,682	32%	6%	211%	11%
300	\$1,682	33%	-2%	211%	11%
297	\$1,682	32%	3%	211%	11%
492	\$1,682	32%	8%	211%	11%
293	\$1,682	29%	-5%	211%	11%
395	\$1,682	32%	5%	211%	11%
412	\$1,682	32%	10%	211%	11%
454	\$1,682	30%	11%	211%	11%
216	\$1,682	30%	-2%	211%	17%
272	\$1,682	30%	5%	211%	11%
105	\$1,682	30%	0%	211%	11%
381	\$1,682	31%	9%	211%	11%

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
271	\$1,682	31%	7%	211%	11%
462	\$1,682	32%	4%	211%	11%
438	\$1,682	26%	4%	211%	12%
392	\$1,682	28%	9%	211%	11%
222	\$1,682	31%	2%	211%	11%
298	\$1,682	31%	5%	211%	11%
256	\$1,682	28%	14%	211%	11%
322	\$1,682	30%	7%	211%	11%
463	\$1,682	31%	5%	211%	11%
429	\$1,682	31%	4%	211%	11%
507	\$1,682	29%	1%	211%	18%
310	\$1,682	32%	6%	211%	11%
498	\$1,682	30%	-3%	211%	11%
388	\$1,682	29%	5%	211%	11%
358	\$1,682	29%	-1%	211%	11%
406	\$1,682	29%	16%	211%	11%
223	\$1,682	27%	-3%	211%	11%
281	\$1,682	28%	11%	211%	11%
398	\$1,682	27%	11%	211%	11%
270	\$1,682	29%	2%	211%	11%
481	\$1,682	26%	9%	211%	11%
350	\$1,682	29%	4%	211%	12%
419	\$1,682	30%	0%	211%	11%
208	\$1,682	30%	10%	211%	11%
344	\$1,682	28%	9%	211%	11%
335	\$1,682	29%	10%	211%	11%
282	\$1,682	28%	9%	211%	11%
393	\$1,682	29%	15%	211%	11%
274	\$1,682	29%	9%	211%	11%
286	\$1,682	28%	15%	211%	11%
423	\$1,682	30%	-1%	211%	11%
448	\$1,682	28%	6%	211%	11%
237	\$1,682	28%	-5%	211%	11%
294	\$1,682	29%	0%	211%	11%
366	\$1,682	27%	4%	211%	11%
338	\$1,682	29%	6%	211%	11%
427	\$1,682	29%	-2%	211%	11%
328	\$1,682	29%	1%	211%	11%
452	\$1,682	29%	0%	211%	15%
467	\$1,682	28%	6%	211%	17%
421	\$1,682	29%	15%	211%	11%
235	\$1,682	29%	11%	211%	12%
329	\$1,682	26%	1%	211%	11%
494	\$1,682	30%	6%	211%	15%
307	\$1,682	28%	-1%	211%	11%

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
504	\$1,682	29%	-2%	211%	11%
284	\$1,682	30%	3%	211%	11%
355	\$1,682	26%	-1%	211%	11%
339	\$1,682	28%	4%	211%	11%
226	\$1,682	30%	1%	211%	12%
374	\$1,682	31%	-1%	211%	17%
376	\$1,682	29%	2%	211%	11%
442	\$1,682	28%	11%	211%	11%
258	\$1,682	28%	5%	211%	11%
487	\$1,682	30%	1%	211%	11%
330	\$1,682	29%	13%	211%	11%
439	\$1,682	29%	17%	211%	11%
380	\$1,682	25%	4%	211%	11%
206	\$1,682	31%	5%	211%	12%
342	\$1,682	29%	9%	211%	11%
239	\$1,682	30%	7%	211%	11%
346	\$1,682	29%	2%	211%	11%
251	\$1,682	29%	6%	211%	11%
505	\$1,682	31%	-2%	211%	11%
356	\$1,682	29%	5%	211%	11%
341	\$1,682	28%	-3%	211%	11%
252	\$1,682	30%	12%	211%	11%
243	\$1,682	30%	3%	211%	11%
246	\$1,682	30%	-2%	211%	11%
254	\$1,682	29%	7%	211%	11%
327	\$1,682	29%	3%	211%	11%
288	\$1,682	29%	11%	211%	11%
431	\$1,682	29%	-1%	211%	11%
240	\$1,682	29%	1%	211%	11%
102	\$1,682	30%	14%	211%	14%
378	\$1,682	28%	-2%	211%	11%
215	\$1,682	30%	0%	211%	15%
408	\$1,682	31%	5%	211%	11%
325	\$1,682	29%	-1%	211%	11%
389	\$1,682	28%	1%	211%	11%
218	\$1,682	30%	0%	211%	16%
430	\$1,682	30%	-4%	211%	14%
483	\$1,682	31%	23%	211%	22%
447	\$1,682	30%	8%	211%	11%
410	\$1,682	29%	-3%	211%	11%
211	\$1,682	31%	7%	211%	11%
449	\$1,682	29%	4%	211%	11%
306	\$1,682	30%	13%	211%	11%
101	\$1,682	31%	-9%	211%	11%
440	\$1,682	29%	8%	211%	11%

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
205	\$1,682	29%	1%	211%	11%
372	\$1,682	30%	-2%	211%	11%
461	\$1,682	29%	-1%	211%	11%
377	\$1,682	30%	11%	211%	11%
420	\$1,682	32%	28%	211%	11%
499	\$1,682	29%	-3%	211%	11%
249	\$1,682	30%	14%	211%	11%
484	\$1,682	31%	5%	211%	11%
273	\$1,682	30%	-3%	211%	12%
357	\$1,682	28%	-4%	211%	11%
268	\$1,682	30%	1%	211%	11%
364	\$1,682	29%	-1%	211%	11%
460	\$1,682	30%	5%	211%	12%
323	\$1,682	30%	11%	211%	11%
247	\$1,682	30%	4%	211%	11%
289	\$1,682	29%	-2%	211%	11%
436	\$1,682	29%	8%	211%	12%
405	\$1,682	31%	0%	212%	16%
396	\$1,682	31%	2%	211%	11%
244	\$1,682	30%	-3%	211%	11%
417	\$1,682	29%	9%	211%	11%
361	\$1,682	30%	2%	211%	12%
508	\$1,682	29%	-2%	211%	12%
404	\$1,682	28%	2%	211%	11%
363	\$1,682	31%	1%	211%	14%
287	\$1,682	29%	2%	211%	11%
466	\$1,682	28%	-2%	211%	17%
415	\$1,682	30%	4%	211%	11%
441	\$1,682	31%	-1%	211%	11%
495	\$1,682	30%	-3%	211%	11%
337	\$1,682	30%	-3%	211%	11%
340	\$1,682	30%	0%	211%	11%
352	\$1,682	29%	3%	211%	14%
343	\$1,682	30%	0%	211%	12%
473	\$1,682	29%	3%	211%	11%
210	\$1,682	32%	4%	211%	13%
407	\$1,682	31%	1%	211%	11%
315	\$1,682	30%	0%	211%	12%
362	\$1,682	30%	-3%	211%	12%
400	\$1,682	31%	1%	211%	12%
248	\$1,682	29%	3%	211%	11%
333	\$1,682	30%	3%	211%	11%
312	\$1,682	31%	0%	211%	11%
331	\$1,682	31%	4%	211%	11%
321	\$1,682	28%	-4%	211%	11%

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
365	\$1,682	29%	6%	211%	11%
336	\$1,682	30%	-2%	211%	11%
309	\$1,682	30%	1%	212%	12%
493	\$1,682	28%	-5%	212%	11%
382	\$1,682	30%	0%	211%	11%
367	\$1,682	32%	-1%	212%	11%
434	\$1,682	31%	1%	211%	11%
264	\$1,682	23%	-7%	211%	11%
320	\$1,682	29%	2%	211%	11%
491	\$1,682	29%	-1%	211%	12%
348	\$1,682	32%	0%	211%	12%
379	\$1,682	31%	1%	211%	12%
203	\$1,682	30%	-1%	211%	11%
257	\$1,682	31%	-3%	212%	11%
503	\$1,682	31%	-2%	212%	11%
435	\$1,682	31%	0%	211%	11%
416	\$1,682	32%	0%	211%	11%
375	\$1,682	33%	0%	211%	11%
207	\$1,682	39%	5%	211%	11%
409	\$1,682	36%	1%	212%	11%
506	\$1,682	37%	2%	212%	11%
353	\$1,682	30%	-3%	212%	11%
230	\$1,682	39%	4%	211%	12%
214	\$1,682	40%	5%	212%	18%
464	\$1,682	42%	11%	211%	11%
394	\$1,682	41%	6%	211%	11%
445	\$1,682	24%	-9%	212%	12%
413	\$1,682	40%	5%	212%	12%
263	\$1,682	40%	10%	211%	11%
234	\$1,682	40%	11%	212%	12%
446	\$1,682	42%	8%	212%	12%
267	\$1,682	41%	6%	211%	11%
368	\$1,682	40%	6%	211%	11%
458	\$1,682	40%	6%	211%	11%
490	\$1,682	41%	7%	212%	12%
313	\$1,682	40%	5%	211%	12%
402	\$1,682	40%	6%	212%	12%
469	\$1,682	41%	8%	211%	12%
204	\$1,682	41%	5%	212%	14%
418	\$1,682	40%	5%	212%	12%
290	\$1,682	39%	6%	212%	12%
465	\$1,682	36%	1%	212%	12%
262	\$1,682	41%	10%	211%	12%
250	\$1,682	35%	1%	213%	14%
470	\$1,682	38%	3%	213%	14%

1	18	19	20	21	22
District Number	Bilingual Pupil Actual Dollars	Regular Pupil % Difference Current & Actual w/o LOB	Regular Pupil % Difference Current & Actual w/ LOB	At-Risk Pupil % Difference Current & Actual	Bilingual Pupil % Difference Current & Actual
489	\$1,682	34%	0%	212%	13%
428	\$1,682	39%	6%	213%	22%
345	\$1,682	39%	6%	212%	11%
450	\$1,682	39%	6%	212%	12%
373	\$1,682	39%	7%	213%	17%
202	\$1,682	39%	4%	213%	16%
231	\$1,682	35%	3%	212%	12%
385	\$1,682	39%	5%	211%	12%
453	\$1,682	38%	3%	213%	13%
480	\$1,682	40%	14%	214%	53%
265	\$1,682	40%	6%	211%	11%
261	\$1,682	38%	4%	213%	14%
308	\$1,682	37%	5%	214%	13%
253	\$1,682	39%	4%	214%	54%
383	\$1,682	38%	4%	213%	16%
232	\$1,682	31%	-1%	211%	16%
437	\$1,682	38%	4%	212%	12%
443	\$1,682	37%	1%	216%	97%
266	\$1,682	38%	5%	211%	12%
475	\$1,682	38%	3%	214%	19%
260	\$1,682	36%	4%	213%	14%
457	\$1,682	37%	9%	216%	73%
305	\$1,682	37%	2%	215%	17%
497	\$1,682	35%	0%	214%	23%
501	\$1,682	34%	-2%	221%	17%
500	\$1,682	25%	-8%	229%	111%
229	\$1,682	17%	-10%	212%	14%
233	\$1,682	6%	-19%	215%	24%
512	\$1,682	18%	-11%	216%	26%
259	\$1,682	1%	-26%	250%	158%

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
295	\$118,219	\$12,770	\$0	\$205,613	\$290,613
213	\$539,576	\$48,530	\$0	\$527,452	\$710,558
228	\$643,846	\$35,758	\$0	\$688,815	\$947,841
275	\$770,465	\$81,740	\$0	\$726,651	\$957,889
455	\$885,126	\$89,405	\$0	\$901,214	\$1,135,419
104	\$902,801	\$56,194	\$0	\$922,059	\$1,241,002
390	\$911,629	\$104,734	\$0	\$891,819	\$956,892
468	\$951,269	\$84,295	\$9,114	\$937,352	\$1,255,696
221	\$1,017,030	\$71,521	\$0	\$956,113	\$1,191,155
291	\$1,021,401	\$38,313	\$0	\$994,448	\$1,064,448
502	\$1,065,012	\$137,951	\$5,100	\$1,040,364	\$1,390,428
242	\$1,082,409	\$89,405	\$1,469	\$1,029,826	\$1,214,752
511	\$1,091,098	\$91,960	\$0	\$1,038,240	\$1,358,280
424	\$1,091,098	\$143,062	\$0	\$1,043,760	\$1,391,280
476	\$1,134,438	\$150,728	\$84,806	\$1,048,125	\$1,353,125
314	\$1,141,356	\$66,412	\$0	\$1,066,407	\$1,351,344
399	\$1,207,726	\$104,734	\$0	\$1,135,284	\$1,520,031
299	\$1,250,607	\$112,399	\$0	\$1,178,358	\$1,278,355
279	\$1,289,055	\$125,175	\$0	\$1,256,255	\$1,604,174
103	\$1,301,841	\$104,734	\$0	\$1,205,130	\$1,479,536
269	\$1,323,116	\$125,175	\$0	\$1,198,785	\$1,595,832
324	\$1,348,590	\$122,620	\$0	\$1,221,750	\$1,403,700
285	\$1,412,008	\$155,839	\$0	\$1,282,208	\$1,337,333
401	\$1,460,789	\$189,062	\$0	\$1,299,705	\$1,700,933
292	\$1,483,420	\$117,509	\$0	\$1,327,336	\$1,437,394
474	\$1,525,198	\$148,172	\$0	\$1,337,049	\$1,682,127
225	\$1,558,498	\$206,953	\$6,103	\$1,358,350	\$1,770,125
212	\$1,575,107	\$158,394	\$0	\$1,388,211	\$1,663,269
496	\$1,587,546	\$114,954	\$0	\$1,385,696	\$1,655,588
326	\$1,587,546	\$130,285	\$0	\$1,395,870	\$1,580,796
238	\$1,591,689	\$166,061	\$0	\$1,405,687	\$1,625,678
316	\$1,654,453	\$217,177	\$8,895	\$1,431,222	\$1,539,263
283	\$1,665,972	\$263,189	\$0	\$1,476,740	\$1,540,660
106	\$1,694,711	\$148,172	\$12,633	\$1,446,974	\$1,878,424
433	\$1,739,705	\$114,954	\$0	\$1,499,761	\$1,499,761
217	\$1,751,940	\$204,397	\$35,526	\$1,519,716	\$2,014,577
359	\$1,792,614	\$102,179	\$0	\$1,522,384	\$1,624,337
241	\$1,796,672	\$166,061	\$0	\$1,527,756	\$1,727,880
220	\$1,800,728	\$186,506	\$0	\$1,529,865	\$1,955,020
209	\$1,810,457	\$263,189	\$147,336	\$1,535,551	\$2,050,418
278	\$1,820,985	\$150,728	\$0	\$1,544,427	\$1,819,530
451	\$1,829,075	\$74,076	\$0	\$1,568,320	\$1,713,296
332	\$1,857,339	\$130,285	\$0	\$1,565,312	\$1,989,158
403	\$1,912,014	\$148,172	\$2,157	\$1,603,195	\$1,953,130
384	\$1,918,426	\$107,289	\$0	\$1,628,789	\$1,978,692

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
334	\$1,937,635	\$217,177	\$0	\$1,621,602	\$2,083,651
471	\$2,041,003	\$189,062	\$0	\$1,655,101	\$1,733,893
425	\$2,068,637	\$86,850	\$0	\$1,692,894	\$1,924,944
482	\$2,097,759	\$183,950	\$0	\$1,685,858	\$2,135,661
477	\$2,103,259	\$158,394	\$31,207	\$1,696,315	\$1,696,315
386	\$2,111,894	\$191,618	\$0	\$1,700,604	\$2,025,677
459	\$2,111,894	\$214,621	\$9,805	\$1,691,351	\$2,039,313
219	\$2,115,816	\$168,616	\$0	\$1,689,944	\$2,220,888
509	\$2,119,736	\$153,283	\$0	\$1,715,657	\$1,922,504
479	\$2,147,132	\$222,289	\$0	\$1,741,456	\$1,956,472
200	\$2,153,383	\$199,285	\$47,516	\$1,748,318	\$2,157,842
371	\$2,165,870	\$186,506	\$89,236	\$1,733,519	\$2,173,472
255	\$2,166,650	\$176,283	\$0	\$1,738,971	\$2,139,020
426	\$2,221,074	\$237,626	\$0	\$1,770,828	\$2,087,295
456	\$2,230,370	\$319,438	\$0	\$1,795,637	\$2,070,635
432	\$2,259,744	\$58,748	\$0	\$1,801,013	\$2,366,438
387	\$2,279,016	\$237,626	\$0	\$1,813,130	\$2,112,580
411	\$2,321,264	\$117,509	\$0	\$1,831,826	\$2,301,685
245	\$2,321,264	\$186,506	\$0	\$1,797,202	\$2,127,212
369	\$2,325,094	\$319,438	\$1,313	\$1,823,288	\$2,333,310
360	\$2,329,689	\$250,407	\$0	\$1,796,091	\$2,253,465
303	\$2,337,341	\$132,840	\$0	\$1,837,869	\$2,237,773
422	\$2,386,152	\$122,620	\$0	\$1,819,917	\$2,416,977
397	\$2,408,936	\$194,173	\$0	\$1,875,300	\$2,260,230
351	\$2,427,877	\$291,312	\$23,131	\$1,852,095	\$2,232,187
444	\$2,431,660	\$132,840	\$0	\$1,869,315	\$2,289,120
311	\$2,461,863	\$122,620	\$0	\$1,894,395	\$2,377,314
354	\$2,506,963	\$137,951	\$0	\$1,908,060	\$2,262,945
486	\$2,524,935	\$385,928	\$0	\$1,914,661	\$2,182,916
224	\$2,530,169	\$196,729	\$0	\$1,937,352	\$2,287,321
227	\$2,540,628	\$199,285	\$0	\$1,909,313	\$2,459,195
347	\$2,559,271	\$288,755	\$27,434	\$1,948,806	\$2,514,452
349	\$2,585,300	\$339,894	\$0	\$1,958,561	\$2,542,982
488	\$2,596,430	\$140,506	\$0	\$1,963,265	\$2,460,912
300	\$2,599,396	\$183,950	\$0	\$1,951,375	\$2,641,796
297	\$2,626,035	\$186,506	\$0	\$1,990,089	\$2,540,248
492	\$2,644,483	\$158,394	\$0	\$1,998,249	\$2,456,273
293	\$2,651,851	\$117,509	\$719	\$2,063,435	\$2,781,124
395	\$2,681,252	\$229,957	\$0	\$2,032,667	\$2,559,148
412	\$2,725,150	\$153,283	\$0	\$2,063,496	\$2,488,266
454	\$2,750,645	\$191,618	\$0	\$2,116,912	\$2,477,056
216	\$2,774,606	\$434,527	\$193,864	\$2,130,590	\$2,830,627
272	\$2,833,107	\$268,302	\$0	\$2,175,893	\$2,700,606
105	\$2,848,201	\$240,182	\$0	\$2,188,674	\$2,838,548
381	\$2,858,964	\$120,065	\$0	\$2,180,108	\$2,616,747

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
271	\$2,866,131	\$250,407	\$0	\$2,186,808	\$2,686,984
462	\$2,908,990	\$214,621	\$0	\$2,207,100	\$2,808,400
438	\$2,926,776	\$214,621	\$1,594	\$2,320,508	\$2,826,345
392	\$2,928,197	\$293,869	\$0	\$2,278,795	\$2,678,757
222	\$2,933,878	\$199,285	\$0	\$2,232,706	\$2,877,844
298	\$2,949,480	\$306,653	\$0	\$2,256,917	\$2,822,124
256	\$2,979,878	\$327,109	\$0	\$2,322,360	\$2,615,400
322	\$2,983,405	\$229,957	\$0	\$2,301,432	\$2,776,211
463	\$3,026,994	\$194,173	\$0	\$2,313,144	\$2,873,095
429	\$3,032,599	\$227,401	\$0	\$2,309,370	\$2,917,583
507	\$3,064,048	\$393,601	\$260,624	\$2,368,524	\$3,028,452
310	\$3,075,197	\$352,681	\$0	\$2,329,770	\$2,906,234
498	\$3,080,764	\$260,633	\$0	\$2,370,326	\$3,190,637
388	\$3,102,992	\$217,177	\$0	\$2,398,515	\$2,948,301
358	\$3,110,617	\$224,845	\$0	\$2,403,230	\$3,155,328
406	\$3,119,618	\$196,729	\$0	\$2,413,760	\$2,699,900
223	\$3,168,572	\$189,062	\$563	\$2,497,182	\$3,252,027
281	\$3,178,870	\$168,616	\$0	\$2,474,216	\$2,874,086
398	\$3,189,153	\$314,324	\$0	\$2,503,272	\$2,878,158
270	\$3,200,789	\$247,851	\$0	\$2,480,094	\$3,152,815
481	\$3,226,047	\$265,746	\$0	\$2,555,326	\$2,955,572
350	\$3,228,091	\$314,324	\$5,351	\$2,508,185	\$3,116,529
419	\$3,232,176	\$206,953	\$0	\$2,492,167	\$3,242,156
208	\$3,243,060	\$212,065	\$0	\$2,489,092	\$2,944,006
344	\$3,276,959	\$426,853	\$0	\$2,552,199	\$3,012,022
335	\$3,283,718	\$183,950	\$0	\$2,546,816	\$2,988,792
282	\$3,287,096	\$478,018	\$0	\$2,576,665	\$3,026,874
393	\$3,288,446	\$275,972	\$0	\$2,550,015	\$2,870,132
274	\$3,324,132	\$329,666	\$0	\$2,585,460	\$3,045,070
286	\$3,344,248	\$324,552	\$0	\$2,614,703	\$2,918,258
423	\$3,358,315	\$104,734	\$0	\$2,580,885	\$3,400,095
448	\$3,413,161	\$120,065	\$0	\$2,663,863	\$3,213,958
237	\$3,442,327	\$265,746	\$0	\$2,695,480	\$3,626,530
294	\$3,460,526	\$314,324	\$0	\$2,680,821	\$3,471,468
366	\$3,478,702	\$406,389	\$0	\$2,749,950	\$3,359,659
338	\$3,514,985	\$245,295	\$0	\$2,724,633	\$3,331,368
427	\$3,536,710	\$275,972	\$0	\$2,735,888	\$3,591,155
328	\$3,549,730	\$406,389	\$0	\$2,754,595	\$3,504,805
452	\$3,572,124	\$478,018	\$119,536	\$2,766,834	\$3,561,422
467	\$3,579,340	\$383,370	\$193,728	\$2,787,313	\$3,387,267
421	\$3,590,878	\$229,957	\$0	\$2,776,764	\$3,126,765
235	\$3,612,488	\$426,853	\$1,626	\$2,808,900	\$3,267,900
329	\$3,626,875	\$163,505	\$0	\$2,880,144	\$3,605,152
494	\$3,634,063	\$503,604	\$146,767	\$2,804,070	\$3,414,261
307	\$3,637,656	\$168,616	\$0	\$2,835,282	\$3,669,722

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
504	\$3,702,168	\$442,201	\$0	\$2,874,900	\$3,774,925
284	\$3,737,879	\$314,324	\$0	\$2,868,113	\$3,621,723
355	\$3,809,733	\$342,451	\$0	\$3,017,954	\$3,850,889
339	\$3,813,990	\$135,396	\$0	\$2,978,708	\$3,675,445
226	\$3,813,990	\$296,425	\$25,820	\$2,935,192	\$3,775,389
374	\$3,875,563	\$595,733	\$202,136	\$2,956,944	\$3,917,111
376	\$3,934,045	\$383,370	\$0	\$3,049,937	\$3,854,637
442	\$3,956,524	\$189,062	\$0	\$3,088,585	\$3,578,512
258	\$3,997,172	\$457,550	\$63	\$3,113,435	\$3,798,643
487	\$4,032,113	\$357,795	\$0	\$3,102,046	\$3,991,110
330	\$4,128,073	\$329,666	\$0	\$3,209,651	\$3,650,017
439	\$4,166,122	\$227,401	\$0	\$3,224,907	\$3,565,261
380	\$4,195,102	\$270,859	\$0	\$3,347,487	\$4,047,455
206	\$4,238,451	\$250,407	\$18,301	\$3,242,624	\$4,042,500
342	\$4,254,240	\$258,076	\$0	\$3,305,178	\$3,907,103
239	\$4,317,201	\$339,894	\$0	\$3,318,965	\$4,028,559
346	\$4,329,483	\$460,109	\$0	\$3,367,925	\$4,233,380
251	\$4,352,650	\$309,210	\$0	\$3,381,990	\$4,094,953
505	\$4,361,497	\$680,213	\$0	\$3,339,215	\$4,428,150
356	\$4,368,977	\$206,953	\$0	\$3,378,179	\$4,178,495
341	\$4,453,672	\$470,342	\$0	\$3,484,654	\$4,573,359
252	\$4,459,072	\$339,894	\$0	\$3,436,400	\$3,981,515
243	\$4,504,212	\$388,485	\$0	\$3,466,866	\$4,366,967
246	\$4,537,119	\$728,865	\$0	\$3,491,587	\$4,619,109
254	\$4,580,635	\$396,158	\$0	\$3,538,179	\$4,275,054
327	\$4,622,663	\$278,529	\$0	\$3,577,779	\$4,502,461
288	\$4,651,264	\$311,767	\$0	\$3,617,403	\$4,173,095
431	\$4,804,404	\$495,928	\$0	\$3,722,348	\$4,838,678
240	\$4,807,026	\$319,438	\$0	\$3,735,963	\$4,741,991
102	\$4,824,716	\$454,992	\$79,639	\$3,723,322	\$4,223,189
378	\$4,835,186	\$204,397	\$0	\$3,764,860	\$4,944,872
215	\$4,848,260	\$480,576	\$131,300	\$3,720,780	\$4,831,470
408	\$4,854,791	\$385,928	\$0	\$3,719,114	\$4,618,920
325	\$4,864,581	\$391,043	\$0	\$3,758,315	\$4,934,765
389	\$4,909,509	\$447,318	\$0	\$3,845,991	\$4,846,652
218	\$5,005,929	\$475,459	\$179,168	\$3,853,827	\$4,981,186
430	\$5,058,643	\$705,818	\$85,067	\$3,901,463	\$5,252,963
483	\$5,087,466	\$846,689	\$419,905	\$3,885,942	\$4,128,730
447	\$5,097,057	\$590,614	\$0	\$3,926,769	\$4,716,936
410	\$5,099,613	\$309,210	\$0	\$3,955,875	\$5,268,925
211	\$5,129,604	\$408,947	\$0	\$3,928,435	\$4,803,442
449	\$5,240,556	\$219,733	\$0	\$4,064,359	\$5,058,852
306	\$5,242,449	\$235,070	\$0	\$4,028,096	\$4,630,306
101	\$5,243,079	\$534,310	\$0	\$4,007,934	\$5,780,940
440	\$5,308,466	\$475,459	\$0	\$4,106,817	\$4,937,867

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
205	\$5,368,468	\$391,043	\$0	\$4,150,891	\$5,309,213
372	\$5,432,468	\$168,616	\$0	\$4,176,335	\$5,516,717
461	\$5,452,272	\$585,495	\$0	\$4,219,500	\$5,495,500
377	\$5,460,306	\$385,928	\$0	\$4,213,266	\$4,930,124
420	\$5,467,717	\$442,201	\$0	\$4,156,935	\$4,256,603
499	\$5,498,539	\$1,010,702	\$0	\$4,262,418	\$5,649,040
249	\$5,520,059	\$462,667	\$0	\$4,236,416	\$4,843,616
484	\$5,532,336	\$659,731	\$0	\$4,234,644	\$5,293,674
273	\$5,542,760	\$383,370	\$1,000	\$4,269,548	\$5,697,909
357	\$5,566,021	\$600,853	\$0	\$4,345,014	\$5,823,092
268	\$5,572,134	\$235,070	\$0	\$4,302,466	\$5,542,803
364	\$5,631,235	\$375,697	\$0	\$4,369,835	\$5,670,076
460	\$5,684,552	\$255,520	\$13,388	\$4,376,568	\$5,414,248
323	\$5,768,786	\$393,601	\$0	\$4,426,569	\$5,196,576
247	\$5,786,742	\$687,894	\$0	\$4,438,980	\$5,563,740
289	\$5,828,510	\$242,738	\$0	\$4,502,427	\$5,976,478
436	\$5,938,027	\$565,020	\$4,161	\$4,597,794	\$5,482,233
405	\$5,984,995	\$1,131,212	\$176,016	\$4,582,446	\$6,005,257
396	\$6,042,208	\$385,928	\$0	\$4,622,830	\$5,912,941
244	\$6,057,909	\$503,604	\$0	\$4,671,856	\$6,271,818
417	\$6,086,913	\$657,171	\$0	\$4,700,967	\$5,605,926
361	\$6,148,097	\$785,209	\$12,790	\$4,722,218	\$6,046,054
508	\$6,167,634	\$805,701	\$7,922	\$4,764,955	\$6,265,675
404	\$6,245,356	\$823,632	\$0	\$4,866,545	\$6,141,566
363	\$6,256,728	\$685,334	\$99,760	\$4,782,354	\$6,170,502
287	\$6,336,483	\$600,853	\$0	\$4,900,069	\$6,234,862
466	\$6,412,157	\$728,865	\$224,633	\$4,993,460	\$6,530,935
415	\$6,463,896	\$713,500	\$281	\$4,985,613	\$6,201,725
441	\$6,513,663	\$411,505	\$313	\$4,975,779	\$6,596,601
495	\$6,581,194	\$708,379	\$0	\$5,045,131	\$6,812,902
337	\$6,624,273	\$657,171	\$0	\$5,103,337	\$6,813,098
340	\$6,688,190	\$273,415	\$0	\$5,164,566	\$6,718,722
352	\$6,717,806	\$790,332	\$112,013	\$5,188,224	\$6,523,040
343	\$6,758,012	\$431,969	\$1,063	\$5,215,172	\$6,784,195
473	\$6,822,970	\$516,398	\$0	\$5,287,822	\$6,624,474
210	\$6,955,408	\$982,505	\$74,257	\$5,254,026	\$6,683,975
407	\$6,958,533	\$744,230	\$0	\$5,298,773	\$6,901,763
315	\$6,958,533	\$672,532	\$2,032	\$5,347,258	\$6,945,301
362	\$7,005,761	\$580,376	\$2,283	\$5,391,441	\$7,258,823
400	\$7,047,028	\$424,295	\$1,375	\$5,387,323	\$6,967,685
248	\$7,241,824	\$749,352	\$0	\$5,595,975	\$7,025,535
333	\$7,265,292	\$938,934	\$0	\$5,586,503	\$7,071,829
312	\$7,295,134	\$672,532	\$0	\$5,558,261	\$7,295,943
331	\$7,336,195	\$746,791	\$0	\$5,596,640	\$7,033,040
321	\$7,409,757	\$567,579	\$0	\$5,794,230	\$7,754,773

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
365	\$7,522,378	\$910,745	\$0	\$5,835,576	\$7,105,426
336	\$7,568,672	\$557,342	\$0	\$5,829,104	\$7,701,712
309	\$7,630,643	\$1,159,425	\$32,444	\$5,850,520	\$7,541,545
493	\$7,778,899	\$1,128,648	\$0	\$6,058,052	\$8,168,420
382	\$7,837,331	\$867,185	\$0	\$6,024,470	\$7,824,792
367	\$7,851,845	\$1,172,249	\$0	\$5,951,802	\$7,927,134
434	\$7,994,021	\$710,939	\$0	\$6,109,541	\$7,954,090
264	\$8,113,964	\$403,832	\$0	\$6,606,360	\$8,722,219
320	\$8,317,872	\$534,310	\$0	\$6,442,699	\$8,149,738
491	\$8,350,815	\$536,869	\$1,125	\$6,458,463	\$8,419,712
348	\$8,497,325	\$286,199	\$1,876	\$6,436,364	\$8,505,858
379	\$8,506,444	\$764,719	\$1,876	\$6,488,681	\$8,437,010
203	\$8,814,418	\$194,173	\$0	\$6,764,032	\$8,909,824
257	\$8,847,231	\$1,444,273	\$0	\$6,752,005	\$9,124,063
503	\$8,858,464	\$1,603,507	\$0	\$6,746,895	\$9,037,516
435	\$9,108,278	\$815,947	\$0	\$6,974,598	\$9,150,227
416	\$9,165,063	\$316,881	\$0	\$6,944,839	\$9,210,709
375	\$9,192,837	\$508,721	\$0	\$6,908,470	\$9,213,755
207	\$9,558,073	\$150,728	\$0	\$6,864,384	\$9,071,616
409	\$9,563,007	\$1,660,031	\$0	\$7,035,470	\$9,468,225
506	\$10,123,322	\$1,200,466	\$0	\$7,397,897	\$9,941,992
353	\$10,143,652	\$1,505,901	\$0	\$7,789,656	\$10,446,555
230	\$10,160,902	\$442,201	\$1,157	\$7,293,283	\$9,729,279
214	\$10,168,910	\$1,562,405	\$265,783	\$7,240,223	\$9,712,494
464	\$10,203,406	\$513,839	\$0	\$7,196,110	\$9,196,124
394	\$10,466,983	\$521,515	\$0	\$7,441,070	\$9,892,246
445	\$11,081,072	\$2,586,625	\$3,190	\$8,953,949	\$12,121,090
413	\$11,383,545	\$1,549,562	\$4,536	\$8,117,975	\$10,848,400
263	\$11,545,161	\$708,379	\$219	\$8,227,049	\$10,505,938
234	\$11,602,913	\$1,986,558	\$3,065	\$8,266,785	\$10,413,347
446	\$11,704,271	\$1,857,958	\$2,533	\$8,258,755	\$10,872,834
267	\$11,997,791	\$370,582	\$0	\$8,508,798	\$11,291,598
368	\$12,440,829	\$851,813	\$0	\$8,906,882	\$11,707,448
458	\$12,796,460	\$321,995	\$0	\$9,164,576	\$12,079,171
490	\$12,847,333	\$1,747,409	\$1,876	\$9,114,471	\$12,003,516
313	\$13,049,547	\$1,023,520	\$25,471	\$9,291,264	\$12,478,824
402	\$13,142,661	\$1,259,473	\$1,188	\$9,413,486	\$12,348,578
469	\$13,334,352	\$401,274	\$3,190	\$9,440,695	\$12,303,011
204	\$13,401,702	\$1,303,095	\$100,677	\$9,530,054	\$12,720,428
418	\$14,676,041	\$1,223,554	\$1,594	\$10,515,246	\$13,918,423
290	\$14,740,775	\$1,852,815	\$4,756	\$10,576,562	\$13,923,545
465	\$14,878,155	\$2,032,868	\$19,531	\$10,945,665	\$14,715,972
262	\$14,934,318	\$977,379	\$2,721	\$10,579,909	\$13,580,686
250	\$15,617,551	\$3,203,498	\$103,661	\$11,565,884	\$15,405,193
470	\$16,682,685	\$3,495,635	\$102,218	\$12,132,455	\$16,235,087

1	23	24	25	26	27
District Number	Regular Pupil Study Total Cost	At-Risk Pupil Study Total Cost	Bilingual Pupil Study Total Cost	Regular Pupil Actual Total Cost w/o LOB	Regular Pupil Actual Total Cost w/ LOB
489	\$17,596,854	\$1,773,114	\$57,163	\$13,144,744	\$17,641,255
428	\$18,563,343	\$3,578,420	\$414,183	\$13,328,984	\$17,493,163
345	\$20,430,452	\$1,354,424	\$0	\$14,682,812	\$19,264,142
450	\$20,751,633	\$1,321,059	\$15,339	\$14,941,870	\$19,573,074
373	\$21,020,736	\$3,125,991	\$217,490	\$15,166,903	\$19,579,342
202	\$22,046,960	\$3,438,735	\$184,533	\$15,837,154	\$21,254,844
231	\$22,371,926	\$1,346,724	\$4,129	\$16,534,249	\$21,807,884
385	\$23,808,283	\$611,091	\$6,040	\$17,174,441	\$22,654,903
453	\$23,811,883	\$4,039,359	\$47,452	\$17,208,131	\$23,046,327
480	\$25,560,433	\$6,355,459	\$2,068,062	\$18,319,910	\$22,470,254
265	\$26,194,856	\$1,026,084	\$813	\$18,700,793	\$24,791,810
261	\$26,800,443	\$2,958,133	\$76,395	\$19,372,254	\$25,888,057
308	\$27,662,494	\$5,543,964	\$49,243	\$20,143,591	\$26,327,352
253	\$27,664,280	\$5,867,240	\$2,131,384	\$19,936,827	\$26,695,534
383	\$29,836,807	\$2,891,019	\$184,703	\$21,627,143	\$28,599,855
232	\$29,999,743	\$1,033,775	\$158,874	\$22,923,986	\$30,206,360
437	\$30,933,648	\$2,066,320	\$30,953	\$22,355,375	\$29,719,200
443	\$33,819,239	\$8,819,684	\$5,489,095	\$24,628,477	\$33,520,548
266	\$35,595,602	\$1,008,139	\$13,891	\$25,874,793	\$33,807,383
475	\$35,841,472	\$5,411,111	\$305,075	\$25,894,553	\$34,782,140
260	\$38,205,259	\$3,845,050	\$82,465	\$28,016,105	\$36,609,732
457	\$40,897,819	\$8,732,723	\$3,451,222	\$29,917,651	\$37,427,564
305	\$42,468,879	\$6,546,275	\$211,846	\$30,969,332	\$41,508,634
497	\$58,091,478	\$5,611,718	\$475,066	\$43,168,773	\$57,865,569
501	\$73,107,524	\$19,027,241	\$208,205	\$54,733,940	\$74,559,622
500	\$104,592,700	\$34,085,520	\$6,814,802	\$83,504,256	\$113,745,632
229	\$106,164,210	\$1,144,036	\$103,760	\$90,454,778	\$118,405,248
233	\$127,225,191	\$7,358,014	\$482,809	\$119,750,212	\$157,458,889
512	\$145,321,987	\$9,017,420	\$581,923	\$123,372,628	\$163,214,568
259	\$208,515,331	\$77,024,518	\$12,224,823	\$206,554,832	\$279,944,965
	\$2,747,394,000	\$357,707,655	\$40,118,264	\$2,169,817,918	\$2,830,172,690

1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB
295	\$4,108	\$0	-\$78,731	-\$163,731
213	\$15,610	\$0	\$45,044	-\$138,062
228	\$11,502	\$0	-\$20,712	-\$279,739
275	\$26,291	\$0	\$99,263	-\$131,974
455	\$28,756	\$0	\$44,561	-\$189,645
104	\$18,075	\$0	\$18,861	-\$300,082
390	\$33,686	\$0	\$90,859	\$25,786
468	\$27,113	\$8,158	\$72,056	-\$246,288
221	\$23,005	\$0	\$109,434	-\$125,608
291	\$12,324	\$0	\$52,941	-\$17,059
502	\$44,366	\$4,569	\$118,764	-\$231,300
242	\$28,756	\$1,318	\$113,384	-\$71,542
511	\$29,578	\$0	\$115,240	-\$204,800
424	\$46,010	\$0	\$144,390	-\$203,130
476	\$48,474	\$74,541	\$198,832	-\$106,168
314	\$21,362	\$0	\$120,000	-\$164,937
399	\$33,686	\$0	\$143,490	-\$241,257
299	\$36,150	\$0	\$148,498	\$48,501
279	\$40,258	\$0	\$117,717	-\$230,202
103	\$33,686	\$0	\$167,759	-\$106,646
269	\$40,258	\$0	\$209,247	-\$187,800
324	\$39,437	\$0	\$210,023	\$28,073
285	\$50,118	\$0	\$235,522	\$180,397
401	\$60,798	\$0	\$289,348	-\$111,880
292	\$37,794	\$0	\$235,800	\$125,742
474	\$47,653	\$0	\$288,668	-\$56,410
225	\$66,550	\$5,467	\$341,187	-\$70,588
212	\$50,939	\$0	\$294,351	\$19,293
496	\$36,972	\$0	\$279,833	\$9,941
326	\$41,902	\$0	\$280,059	\$95,133
238	\$53,404	\$0	\$298,658	\$78,667
316	\$69,836	\$7,961	\$371,505	\$263,463
283	\$84,625	\$0	\$367,796	\$303,876
106	\$47,653	\$11,297	\$349,592	-\$81,857
433	\$36,972	\$0	\$317,926	\$317,926
217	\$65,728	\$31,594	\$374,826	-\$120,035
359	\$32,864	\$0	\$339,546	\$237,592
241	\$53,404	\$0	\$381,573	\$181,449
220	\$59,977	\$0	\$397,393	-\$27,762
209	\$84,625	\$127,664	\$473,143	-\$41,724
278	\$48,474	\$0	\$378,811	\$103,708
451	\$23,826	\$0	\$311,005	\$166,029
332	\$41,902	\$0	\$380,411	-\$43,435
403	\$47,653	\$1,934	\$409,561	\$59,627
384	\$34,507	\$0	\$362,418	\$12,516

1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB
334	\$69,836	\$0	\$463,374	\$1,325
471	\$60,798	\$0	\$514,165	\$435,373
425	\$27,934	\$0	\$434,658	\$202,608
482	\$59,155	\$0	\$536,697	\$86,893
477	\$50,939	\$27,781	\$517,824	\$517,824
386	\$61,620	\$0	\$541,287	\$216,215
459	\$69,014	\$8,774	\$567,179	\$219,218
219	\$54,226	\$0	\$540,262	\$9,318
509	\$49,296	\$0	\$508,067	\$301,220
479	\$71,479	\$0	\$556,486	\$341,470
200	\$64,085	\$42,134	\$545,647	\$136,122
371	\$59,977	\$78,353	\$569,763	\$129,810
255	\$56,690	\$0	\$547,272	\$147,223
426	\$76,409	\$0	\$611,463	\$294,996
456	\$102,700	\$0	\$651,471	\$376,473
432	\$18,897	\$0	\$498,583	-\$66,842
387	\$76,409	\$0	\$627,103	\$327,653
411	\$37,794	\$0	\$569,154	\$99,295
245	\$59,977	\$0	\$650,591	\$320,581
369	\$102,700	\$1,177	\$718,679	\$208,657
360	\$80,517	\$0	\$703,488	\$246,114
303	\$42,723	\$0	\$589,589	\$189,685
422	\$39,437	\$0	\$649,418	\$52,358
397	\$62,442	\$0	\$665,368	\$280,438
351	\$93,662	\$20,633	\$775,930	\$395,838
444	\$42,723	\$0	\$652,462	\$232,657
311	\$39,437	\$0	\$650,651	\$167,732
354	\$44,366	\$0	\$692,488	\$337,603
486	\$124,062	\$0	\$872,140	\$603,885
224	\$63,263	\$0	\$726,283	\$376,314
227	\$64,085	\$0	\$766,516	\$216,634
347	\$92,841	\$24,445	\$809,369	\$243,723
349	\$109,273	\$0	\$857,361	\$272,940
488	\$45,188	\$0	\$728,484	\$230,837
300	\$59,155	\$0	\$772,816	\$82,395
297	\$59,977	\$0	\$762,476	\$212,317
492	\$50,939	\$0	\$753,689	\$295,666
293	\$37,794	\$645	\$668,206	-\$49,483
395	\$73,944	\$0	\$804,598	\$278,118
412	\$49,296	\$0	\$765,642	\$340,872
454	\$61,620	\$0	\$763,730	\$403,586
216	\$139,672	\$166,266	\$966,469	\$266,432
272	\$86,268	\$0	\$839,248	\$314,535
105	\$77,230	\$0	\$822,479	\$172,604
381	\$38,615	\$0	\$760,305	\$323,666

1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB
271	\$80,517	\$0	\$849,213	\$349,037
462	\$69,014	\$0	\$847,496	\$246,196
438	\$69,014	\$1,430	\$752,039	\$246,202
392	\$94,484	\$0	\$848,787	\$448,825
222	\$64,085	\$0	\$836,372	\$191,235
298	\$98,592	\$0	\$900,624	\$335,417
256	\$105,165	\$0	\$879,462	\$586,422
322	\$73,944	\$0	\$837,986	\$363,208
463	\$62,442	\$0	\$845,582	\$285,631
429	\$73,122	\$0	\$877,508	\$269,295
507	\$126,526	\$220,370	\$1,002,853	\$342,925
310	\$113,381	\$0	\$984,727	\$408,262
498	\$83,803	\$0	\$887,268	\$66,957
388	\$69,836	\$0	\$851,818	\$302,032
358	\$72,301	\$0	\$859,931	\$107,833
406	\$63,263	\$0	\$839,324	\$553,184
223	\$60,798	\$505	\$799,711	\$44,866
281	\$54,226	\$0	\$819,045	\$419,175
398	\$101,057	\$0	\$899,149	\$524,262
270	\$79,695	\$0	\$888,851	\$216,131
481	\$85,446	\$0	\$851,021	\$450,775
350	\$101,057	\$4,794	\$933,730	\$325,385
419	\$66,550	\$0	\$880,413	\$130,424
208	\$68,193	\$0	\$897,840	\$442,926
344	\$137,207	\$0	\$1,014,406	\$554,583
335	\$59,155	\$0	\$861,697	\$419,721
282	\$153,639	\$0	\$1,034,809	\$584,601
393	\$88,733	\$0	\$925,670	\$605,553
274	\$105,986	\$0	\$962,352	\$502,742
286	\$104,343	\$0	\$949,753	\$646,198
423	\$33,686	\$0	\$848,478	\$29,268
448	\$38,615	\$0	\$830,748	\$280,653
237	\$85,446	\$0	\$927,147	-\$3,903
294	\$101,057	\$0	\$992,972	\$202,325
366	\$130,634	\$0	\$1,004,508	\$394,798
338	\$78,874	\$0	\$956,773	\$350,038
427	\$88,733	\$0	\$988,062	\$132,795
328	\$130,634	\$0	\$1,070,890	\$320,680
452	\$153,639	\$104,228	\$1,144,976	\$350,388
467	\$123,240	\$166,154	\$1,079,731	\$479,777
421	\$73,944	\$0	\$970,128	\$620,127
235	\$137,207	\$1,458	\$1,093,401	\$634,401
329	\$52,582	\$0	\$857,654	\$132,646
494	\$161,855	\$127,187	\$1,191,322	\$581,131
307	\$54,226	\$0	\$916,765	\$82,325

1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB
504	\$142,137	\$0	\$1,127,332	\$227,307
284	\$101,057	\$0	\$1,083,033	\$329,423
355	\$110,094	\$0	\$1,024,136	\$191,201
339	\$43,545	\$0	\$927,133	\$230,395
226	\$95,306	\$23,015	\$1,082,722	\$242,525
374	\$191,433	\$173,050	\$1,352,007	\$391,840
376	\$123,240	\$0	\$1,144,238	\$339,538
442	\$60,798	\$0	\$996,203	\$506,276
258	\$147,066	\$56	\$1,194,228	\$509,020
487	\$115,024	\$0	\$1,172,838	\$283,775
330	\$105,986	\$0	\$1,142,101	\$701,735
439	\$73,122	\$0	\$1,095,494	\$755,140
380	\$87,090	\$0	\$1,031,385	\$331,417
206	\$80,517	\$16,343	\$1,167,675	\$367,799
342	\$82,982	\$0	\$1,124,157	\$522,231
239	\$109,273	\$0	\$1,228,858	\$519,264
346	\$147,888	\$0	\$1,273,779	\$408,325
251	\$99,414	\$0	\$1,180,456	\$467,493
505	\$218,546	\$0	\$1,483,949	\$395,014
356	\$66,550	\$0	\$1,131,201	\$330,886
341	\$151,174	\$0	\$1,288,185	\$199,481
252	\$109,273	\$0	\$1,253,294	\$708,179
243	\$124,883	\$0	\$1,300,948	\$400,846
246	\$234,156	\$0	\$1,540,240	\$412,718
254	\$127,348	\$0	\$1,311,266	\$574,391
327	\$89,554	\$0	\$1,233,858	\$309,176
288	\$100,235	\$0	\$1,245,393	\$689,700
431	\$159,390	\$0	\$1,418,593	\$302,263
240	\$102,700	\$0	\$1,287,801	\$281,773
102	\$146,245	\$70,083	\$1,419,697	\$919,830
378	\$65,728	\$0	\$1,208,994	\$28,982
215	\$154,461	\$114,180	\$1,470,715	\$360,025
408	\$124,062	\$0	\$1,397,543	\$497,737
325	\$125,705	\$0	\$1,371,604	\$195,154
389	\$143,780	\$0	\$1,367,056	\$366,395
218	\$152,818	\$154,155	\$1,499,757	\$372,398
430	\$226,762	\$74,765	\$1,646,539	\$295,039
483	\$271,950	\$343,969	\$1,852,199	\$1,609,411
447	\$189,790	\$0	\$1,571,113	\$780,946
410	\$99,414	\$0	\$1,353,534	\$40,484
211	\$131,456	\$0	\$1,478,660	\$603,654
449	\$70,658	\$0	\$1,325,272	\$330,780
306	\$75,587	\$0	\$1,373,835	\$771,625
101	\$171,714	\$0	\$1,597,741	-\$175,265
440	\$152,818	\$0	\$1,524,290	\$693,241

1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB
205	\$125,705	\$0	\$1,482,916	\$324,594
372	\$54,226	\$0	\$1,370,524	\$30,141
461	\$188,146	\$0	\$1,630,121	\$354,121
377	\$124,062	\$0	\$1,508,906	\$792,048
420	\$142,137	\$0	\$1,610,847	\$1,511,179
499	\$324,532	\$0	\$1,922,292	\$535,669
249	\$148,710	\$0	\$1,597,600	\$990,400
484	\$211,973	\$0	\$1,745,450	\$686,420
273	\$123,240	\$897	\$1,533,444	\$105,084
357	\$193,076	\$0	\$1,628,784	\$150,706
268	\$75,587	\$0	\$1,429,151	\$188,814
364	\$120,775	\$0	\$1,516,322	\$216,082
460	\$82,160	\$11,970	\$1,482,762	\$445,082
323	\$126,526	\$0	\$1,609,291	\$839,284
247	\$221,010	\$0	\$1,814,646	\$689,886
289	\$78,052	\$0	\$1,490,769	\$16,718
436	\$181,574	\$3,728	\$1,724,112	\$839,673
405	\$363,147	\$151,548	\$2,195,083	\$772,271
396	\$124,062	\$0	\$1,681,245	\$391,134
244	\$161,855	\$0	\$1,727,801	\$127,839
417	\$211,151	\$0	\$1,831,965	\$927,006
361	\$252,231	\$11,438	\$1,960,210	\$636,373
508	\$258,804	\$7,092	\$1,950,405	\$449,685
404	\$264,555	\$0	\$1,937,888	\$662,867
363	\$220,189	\$87,380	\$1,951,899	\$563,751
287	\$193,076	\$0	\$1,844,190	\$509,398
466	\$234,156	\$191,384	\$1,946,654	\$409,180
415	\$229,226	\$252	\$1,962,586	\$746,474
441	\$132,278	\$280	\$1,817,144	\$196,322
495	\$227,583	\$0	\$2,016,858	\$249,087
337	\$211,151	\$0	\$1,966,955	\$257,194
340	\$87,911	\$0	\$1,709,128	\$154,972
352	\$253,874	\$97,836	\$2,080,216	\$745,400
343	\$138,850	\$953	\$1,836,069	\$267,045
473	\$165,963	\$0	\$1,885,583	\$548,931
210	\$315,494	\$65,430	\$2,377,220	\$947,271
407	\$239,086	\$0	\$2,164,905	\$561,915
315	\$216,081	\$1,822	\$2,067,936	\$469,893
362	\$186,503	\$2,046	\$2,008,429	\$141,047
400	\$136,386	\$1,233	\$1,947,756	\$367,394
248	\$240,729	\$0	\$2,154,472	\$724,912
333	\$301,527	\$0	\$2,316,196	\$830,870
312	\$216,081	\$0	\$2,193,324	\$455,642
331	\$239,907	\$0	\$2,246,439	\$810,039
321	\$182,395	\$0	\$2,000,712	\$40,169

1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB
365	\$292,490	\$0	\$2,305,057	\$1,035,207
336	\$179,109	\$0	\$2,117,802	\$245,194
309	\$372,185	\$28,874	\$2,570,932	\$879,907
493	\$362,326	\$0	\$2,487,169	\$376,801
382	\$278,522	\$0	\$2,401,524	\$601,202
367	\$376,293	\$0	\$2,695,999	\$720,667
434	\$228,405	\$0	\$2,367,015	\$522,466
264	\$129,813	\$0	\$1,781,623	-\$334,237
320	\$171,714	\$0	\$2,237,769	\$530,730
491	\$172,536	\$1,009	\$2,256,801	\$295,552
348	\$92,019	\$1,682	\$2,255,334	\$185,840
379	\$245,658	\$1,682	\$2,537,018	\$588,688
203	\$62,442	\$0	\$2,182,118	\$36,326
257	\$463,382	\$0	\$3,076,117	\$704,059
503	\$514,322	\$0	\$3,200,754	\$910,132
435	\$262,090	\$0	\$2,687,537	\$511,907
416	\$101,878	\$0	\$2,435,226	\$169,357
375	\$163,498	\$0	\$2,629,589	\$324,304
207	\$48,474	\$0	\$2,795,943	\$588,711
409	\$532,397	\$0	\$3,655,171	\$1,222,416
506	\$385,330	\$0	\$3,540,561	\$996,465
353	\$483,101	\$0	\$3,376,796	\$719,897
230	\$142,137	\$1,037	\$3,167,802	\$731,806
214	\$501,176	\$224,491	\$4,031,209	\$1,558,937
464	\$165,142	\$0	\$3,355,993	\$1,355,980
394	\$167,606	\$0	\$3,379,822	\$928,646
445	\$828,173	\$2,859	\$3,885,905	\$718,764
413	\$497,068	\$4,065	\$4,318,536	\$1,588,111
263	\$227,583	\$196	\$3,798,931	\$1,520,042
234	\$636,740	\$2,747	\$4,686,263	\$2,539,702
446	\$595,660	\$2,271	\$4,708,075	\$2,093,997
267	\$119,132	\$0	\$3,740,444	\$957,644
368	\$273,593	\$0	\$4,112,167	\$1,311,601
458	\$103,522	\$0	\$3,850,357	\$935,762
490	\$560,331	\$1,682	\$4,920,134	\$2,031,089
313	\$328,640	\$22,707	\$4,455,927	\$1,268,367
402	\$404,227	\$1,065	\$4,584,543	\$1,649,451
469	\$128,991	\$2,859	\$4,166,270	\$1,303,954
204	\$418,194	\$88,165	\$4,769,061	\$1,578,687
418	\$392,725	\$1,430	\$4,991,788	\$1,588,612
290	\$594,017	\$4,261	\$5,423,506	\$2,076,523
465	\$651,529	\$17,437	\$5,315,924	\$1,545,617
262	\$313,851	\$2,439	\$5,018,218	\$2,017,442
250	\$1,024,535	\$90,716	\$6,243,575	\$2,404,266
470	\$1,117,376	\$89,482	\$6,941,225	\$2,838,593

	1	28	29	30	31
District Number	At-Risk Pupil Actual Total Cost	Bilingual Pupil Actual Total Cost	Cost Difference Study - Actual w/o LOB	Cost Difference Study - Actual w/ LOB	
489	\$568,547	\$50,572	\$5,663,268	\$1,166,757	
428	\$1,143,667	\$339,652	\$7,743,642	\$3,579,463	
345	\$434,626	\$0	\$6,667,437	\$2,086,108	
450	\$423,946	\$13,708	\$6,708,507	\$2,077,303	
373	\$999,887	\$185,581	\$8,011,847	\$3,599,408	
202	\$1,099,301	\$158,585	\$8,575,189	\$3,157,498	
231	\$432,162	\$3,700	\$6,752,669	\$1,479,034	
385	\$196,362	\$5,410	\$7,049,202	\$1,568,740	
453	\$1,289,912	\$42,078	\$9,358,572	\$3,520,376	
480	\$2,021,136	\$1,350,730	\$12,292,178	\$8,141,834	
265	\$329,462	\$729	\$8,190,769	\$2,099,751	
261	\$946,483	\$67,280	\$9,448,954	\$2,933,151	
308	\$1,765,618	\$43,648	\$11,302,845	\$5,119,084	
253	\$1,867,497	\$1,383,081	\$12,475,500	\$5,716,793	
383	\$925,122	\$158,725	\$10,201,538	\$3,228,826	
232	\$331,926	\$137,307	\$7,799,171	\$516,798	
437	\$662,210	\$27,557	\$9,985,779	\$2,621,954	
443	\$2,792,618	\$2,782,841	\$17,924,082	\$9,032,011	
266	\$323,710	\$12,419	\$10,406,710	\$2,474,120	
475	\$1,723,717	\$255,608	\$13,683,781	\$4,796,194	
260	\$1,228,292	\$72,522	\$12,815,855	\$4,222,229	
457	\$2,765,506	\$1,995,244	\$18,403,363	\$10,893,450	
305	\$2,081,113	\$180,983	\$15,995,572	\$5,456,270	
497	\$1,786,980	\$385,150	\$18,837,358	\$4,140,562	
501	\$5,920,450	\$178,012	\$31,510,568	\$11,684,886	
500	\$10,352,160	\$3,229,524	\$48,407,082	\$18,165,706	
229	\$367,255	\$90,800	\$16,499,172	-\$11,451,298	
233	\$2,335,809	\$390,869	\$12,589,123	-\$25,119,554	
512	\$2,854,238	\$462,802	\$28,231,662	-\$11,610,278	
259	\$22,008,199	\$4,743,941	\$64,457,700	-\$8,932,432	
	\$111,075,390	\$22,217,959	\$842,108,652	\$181,753,881	

APPENDIX J

Table of KSDE Actual Data

	2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old
101	Erie-St. Paul	1,034.3	1,064.4	691.5	1,064.4	5.0
102	Cimarron-Ensign	651.5	639.2	626.4	639.2	9.0
103	Cheylin	154.5	158.5	144.5	158.5	0.0
104	White Rock	141.0	122.5	98.5	122.5	0.0
105	Rawlins County	386.8	346.5	341.5	358.3	0.0
106	Western Plains	188.0	189.5	191.5	191.5	0.0
200	Greeley County	280.5	265.0	248.8	265.0	3.5
202	Turner	3,531.5	3,583.3	3,585.5	3,585.5	75.0
203	Piper	1,277.0	1,346.0	1,408.0	1,408.0	0.0
204	Bonner Springs	2,141.0	2,163.3	2,161.5	2,163.3	30.0
205	Leon	714.6	718.0	711.5	718.0	0.0
206	Remington-Whitewater	529.4	523.7	539.0	539.0	0.0
207	Ft. Leavenworth	1,799.0	1,643.5	1,536.0	1,659.5	0.0
208	WaKeeney	386.5	382.0	398.0	398.0	0.0
209	Moscow	235.9	231.6	205.7	231.6	5.5
210	Hugoton	1,000.4	1,010.9	988.9	1,010.9	12.5
211	Norton	679.2	649.4	673.6	673.6	0.0
212	Northern Valley	178.0	191.0	177.0	191.0	3.0
213	West Solomon	71.0	63.0	58.0	64.0	0.0
214	Ulysses	1,688.1	1,665.1	1,635.1	1,665.1	20.0
215	Lakin	676.3	643.0	630.0	649.8	6.5
216	Deerfield	303.9	329.6	331.3	331.3	4.0
217	Rolla	216.0	205.5	198.5	206.7	0.0
218	Elkhart	633.5	669.2	654.3	669.2	7.5
219	Minneola	265.6	266.1	244.0	266.1	0.0
220	Ashland	227.5	216.4	204.5	216.4	0.0
221	North Central	120.0	113.5	111.5	115.0	0.0
222	Washington	346.5	353.5	353.5	353.5	0.0
223	Barnes	377.5	383.6	387.1	387.1	0.0
224	Clifton-Clyde	315.9	306.5	298.1	306.8	6.5
225	Fowler	154.0	160.5	175.0	175.0	4.0
226	Meade	503.7	472.6	478.2	484.8	0.0
227	Jetmore	292.5	297.0	299.5	299.5	0.0
228	Hanston	99.0	91.0	69.5	91.0	0.0
229	Blue Valley	18,080.2	18,409.6	18,975.2	18,975.2	0.0
230	Spring Hill	1,527.9	1,601.8	1,633.8	1,633.8	6.0
231	Gardner-Edgerton	3,224.6	3,397.3	3,639.5	3,639.5	9.0
232	DeSoto	4,248.4	4,543.1	4,917.2	4,917.2	11.0
233	Olathe	21,721.4	22,404.5	23,407.0	23,407.0	15.0
234	Ft. Scott	1,958.0	1,954.0	1,868.2	1,954.0	11.0
235	Uniontown	457.0	424.0	450.0	450.0	5.5
237	Smith Center	477.0	455.0	426.5	455.0	0.0
238	West Smith Co.	193.5	184.0	179.0	185.5	0.0
239	North Ottawa Co.	555.6	539.8	550.5	550.5	0.0
240	Twin Valley	621.0	624.5	623.7	624.5	10.0
241	Wallace	227.2	223.8	204.0	223.8	0.0

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational Weighted FTE	Bilingual Contact Hrs.
101	1,069.4	238.2	238.2	0.0	141.9	11.8	0.0
102	648.2	237.2	237.2	0.0	132.0	11.0	250.0
103	158.5	136.2	136.2	0.0	28.6	2.4	0.0
104	122.5	116.9	116.9	0.0	13.9	1.2	0.0
105	358.3	166.4	166.4	0.0	74.2	6.2	0.0
106	191.5	147.8	147.8	0.0	7.5	0.6	40.3
200	268.5	152.4	152.4	0.0	114.3	9.5	150.3
202	3,660.5	78.5	0.0	78.5	676.7	56.4	565.7
203	1,408.0	151.7	151.7	0.0	350.8	29.2	0.0
204	2,193.3	47.0	0.0	47.0	363.1	30.3	314.5
205	718.0	245.7	245.7	0.0	213.3	17.8	0.0
206	539.0	217.2	217.2	0.0	66.3	5.5	58.3
207	1,659.5	37.0	37.0	0.0	0.0	0.0	0.0
208	398.0	179.5	179.5	0.0	85.8	7.2	0.0
209	237.1	154.3	154.3	0.0	8.4	0.7	455.4
210	1,023.4	244.0	244.0	0.0	16.9	1.4	233.4
211	673.6	240.6	240.6	0.0	103.1	8.6	0.0
212	194.0	148.4	148.4	0.0	8.3	0.7	0.0
213	64.0	64.9	64.9	0.0	11.4	1.0	0.0
214	1,685.1	36.1	0.0	36.1	268.6	22.4	800.8
215	656.3	238.3	238.3	0.0	68.8	5.7	407.3
216	335.3	158.3	158.3	0.0	131.3	10.9	593.1
217	206.7	151.2	151.2	0.0	88.0	7.3	112.7
218	676.7	241.0	241.0	0.0	119.9	10.0	549.9
219	266.1	152.8	152.8	0.0	1.9	0.2	0.0
220	216.4	152.7	152.7	0.0	26.8	2.2	0.0
221	115.0	112.1	112.1	0.0	11.4	1.0	0.0
222	353.5	164.7	164.7	0.0	76.0	6.3	0.0
223	387.1	176.0	176.0	0.0	282.5	23.5	1.8
224	313.3	150.3	150.3	0.0	80.2	6.7	0.0
225	179.0	144.1	144.1	0.0	0.0	0.0	19.5
226	484.8	204.3	204.3	0.0	84.2	7.0	82.1
227	299.5	145.4	145.4	0.0	43.7	3.6	0.0
228	91.0	92.3	92.3	0.0	0.0	0.0	0.0
229	18,975.2	407.0	0.0	407.0	4098.4	341.5	323.9
230	1,639.8	47.5	47.5	0.0	385.5	32.1	3.7
231	3,648.5	78.3	0.0	78.3	681.6	56.8	13.2
232	4,928.2	105.7	0.0	105.7	703.7	58.6	489.8
233	23,422.0	502.4	0.0	502.4	4683.6	390.3	1394.3
234	1,965.0	42.1	0.0	42.1	379.4	31.6	9.8
235	455.5	196.5	196.5	0.0	159.3	13.3	5.2
237	455.0	196.3	196.3	0.0	124.6	10.4	0.0
238	185.5	146.1	146.1	0.0	61.7	5.1	0.0
239	550.5	219.7	219.7	0.0	112.3	9.4	0.0
240	634.5	235.1	235.1	0.0	225.5	18.8	0.0
241	223.8	153.6	153.6	0.0	15.7	1.3	0.0

Kansas State Depa							
2006 Legal I							
	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
101	0.0	209.0	40.3	0.0	0.0	343.0	68.2
102	16.5	178.0	34.4	0.0	0.0	151.0	39.1
103	0.0	41.0	7.9	0.0	0.0	74.0	23.6
104	0.0	22.0	4.2	0.0	0.0	42.0	13.7
105	0.0	94.0	18.1	0.0	0.0	136.0	38.9
106	2.7	58.0	11.2	0.0	0.0	92.0	27.4
200	9.9	78.0	15.1	0.0	0.0	83.0	26.5
202	37.2	1338.0	258.2	0.0	0.0	936.0	92.4
203	0.0	76.0	14.7	0.0	0.0	764.0	75.4
204	20.7	509.0	98.2	0.0	0.0	781.0	77.8
205	0.0	153.0	29.5	0.0	0.0	443.0	82.0
206	3.8	98.0	18.9	0.0	0.0	387.0	68.7
207	0.0	59.0	11.4	158.3	39.6	0.0	0.0
208	0.0	83.0	16.0	0.0	0.0	103.0	30.7
209	30.0	103.0	19.9	0.0	0.0	56.0	14.9
210	15.4	384.0	74.1	0.0	0.0	173.0	44.1
211	0.0	160.0	30.9	0.0	0.0	90.5	23.6
212	0.0	62.0	12.0	0.0	0.0	96.0	23.4
213	0.0	19.0	3.7	0.0	0.0	40.0	12.3
214	52.7	610.0	117.7	28.7	7.2	241.0	55.6
215	26.8	188.0	36.3	0.0	0.0	126.0	35.2
216	39.0	170.0	32.8	0.0	0.0	44.0	12.3
217	7.4	80.0	15.4	0.0	0.0	61.0	16.4
218	36.2	186.0	35.9	0.0	0.0	45.0	14.1
219	0.0	66.0	12.7	0.0	0.0	59.0	16.5
220	0.0	73.0	14.1	0.0	0.0	60.0	20.0
221	0.0	28.0	5.4	0.0	0.0	90.0	21.7
222	0.0	78.0	15.1	0.0	0.0	104.0	22.3
223	0.1	74.0	14.3	0.0	0.0	191.6	43.4
224	0.0	77.0	14.9	0.0	0.0	201.5	41.4
225	1.3	81.0	15.6	0.0	0.0	39.0	11.8
226	5.4	116.0	22.4	0.0	0.0	100.0	27.1
227	0.0	78.0	15.1	0.0	0.0	97.0	28.1
228	0.0	14.0	2.7	0.0	0.0	45.0	12.9
229	21.3	447.0	86.3	320.0	80.0	5223.0	515.5
230	0.2	173.0	33.4	0.0	0.0	634.0	76.0
231	0.9	526.0	101.5	439.3	109.8	1329.0	146.9
232	32.2	404.0	78.0	657.9	164.5	1433.0	154.6
233	91.8	2843.0	548.7	1968.9	492.2	3475.0	343.0
234	0.6	775.0	149.6	0.0	0.0	614.5	102.3
235	0.3	167.0	32.2	0.0	0.0	330.0	63.5
237	0.0	104.0	20.1	0.0	0.0	147.0	39.1
238	0.0	65.0	12.5	0.0	0.0	73.0	18.4
239	0.0	133.0	25.7	0.0	0.0	170.0	40.5
240	0.0	125.0	24.1	0.0	0.0	218.0	44.6
241	0.0	65.0	12.5	0.0	0.0	63.0	21.0

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	Audit	Repub
101	0.0	0.0	970,949	228.1	1,427.9	1,656.0		
102	0.0	0.0	419,769	98.6	986.4	1,085.0	A	
103	0.0	0.0	132,653	31.2	328.6	359.8	A	
104	0.0	0.0	80,910	19.0	258.5	277.5		
105	0.0	0.0	243,750	57.3	587.9	645.2	A	
106	0.0	0.0	151,730	35.6	381.2	416.8		
200	0.0	0.0	128,257	30.1	481.9	512.0	A	
202	0.0	0.0	2,250,869	528.7	4,183.2	4,711.9		
203	0.0	0.0	800,000	187.9	1,679.0	1,866.9	A	
204	0.0	0.0	1,310,861	307.9	2,467.3	2,775.2		
205	0.0	0.0	506,150	118.9	1,093.0	1,211.9	A	
206	0.0	0.0	406,090	95.4	853.1	948.5	A	
207	0.0	0.0	735,801	172.8	1,747.5	1,920.3		
208	0.0	0.0	296,988	69.8	631.4	701.2	A	
209	0.0	0.0	114,799	27.0	456.9	483.9	A	
210	0.0	0.0	429,124	100.8	1,402.4	1,503.2	A	
211	0.0	0.0	533,931	125.4	977.3	1,102.7		
212	0.0	0.0	165,361	38.8	378.5	417.3		
213	0.0	0.0	56,837	13.4	145.9	159.3		
214	0.0	0.0	743,658	174.7	1,976.8	2,151.5	A	
215	0.0	0.0	287,347	67.5	998.6	1,066.1		
216	0.0	0.0	174,078	40.9	588.6	629.5		
217	0.0	0.0	111,000	26.1	404.4	430.5	A	
218	0.0	0.0	246,000	57.8	1,013.9	1,071.7	A	
219	0.0	0.0	190,509	44.8	448.3	493.1	A	
220	0.0	0.0	155,576	36.5	405.4	441.9	A	
221	0.0	0.0	117,136	27.5	255.2	282.7		
222	0.0	0.0	240,006	56.4	561.9	618.3		
223	0.0	0.0	278,425	65.4	644.4	709.8		
224	0.0	0.0	241,737	56.8	526.6	583.4	A	
225	0.0	0.0	115,138	27.0	351.8	378.8	A	
226	0.0	0.0	296,782	69.7	751.0	820.7	A	
227	0.0	0.0	190,308	44.7	491.7	536.4		
228	0.0	0.0	113,000	26.5	198.9	225.4		
229	1443.8	0.0	11,084,497	2,603.8	21,870.6	24,474.4		
230	0.0	0.0	1,235,400	290.2	1,829.0	2,119.2	A	
231	0.0	0.0	2,339,500	549.6	4,142.7	4,692.3	A	
232	138.7	0.0	2,871,357	674.5	5,660.5	6,335.0	A	
233	3336.7	0.0	15,682,090	3,683.8	29,127.1	32,810.9		
234	0.0	0.0	840,750	197.5	2,291.2	2,488.7	A	
235	0.0	0.0	244,465	57.4	761.3	818.7	A	
237	0.0	0.0	379,400	89.1	720.9	810.0		
238	0.0	0.0	151,397	35.6	367.6	403.2		
239	0.0	0.0	367,449	86.3	845.8	932.1	A	
240	0.0	0.0	347,450	81.6	957.1	1,038.7	A	
241	0.0	0.0	148,011	34.8	412.2	447.0		

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
101	6,078,570	7,049,592	7,091,736	7,049,592	0
102	4,199,105	4,618,845	4,763,583	4,618,845	0
103	1,398,850	1,531,669	1,547,420	1,531,669	0
104	1,100,435	1,181,318	1,181,318	1,181,318	0
105	3,103,560	3,347,486	3,347,310	3,347,310	0
106	1,822,788	1,974,337	1,974,293	1,974,293	0
200	2,051,448	2,179,584	2,274,941	2,179,584	0
202	17,807,882	20,058,558	20,141,570	20,058,558	0
203	7,147,503	7,947,393	8,051,690	7,947,393	0
204	10,503,296	11,814,026	12,046,459	11,814,026	0
205	4,652,901	5,159,058	5,177,789	5,159,058	0
206	3,631,647	4,037,765	4,000,303	4,000,303	0
207	7,439,108	8,174,717	9,268,766	8,174,717	0
208	2,687,870	2,985,008	2,892,632	2,892,632	0
209	1,945,023	2,059,962	2,067,199	2,059,962	0
210	5,970,017	6,399,122	6,479,580	6,399,122	0
211	4,160,366	4,694,194	4,584,789	4,584,789	0
212	1,611,275	1,776,446	1,803,265	1,776,446	0
213	621,096	678,140	694,317	678,140	0
214	8,415,238	9,158,936	9,308,782	9,158,936	0
215	4,251,040	4,538,388	4,443,457	4,443,457	0
216	2,505,670	2,679,782	2,887,949	2,679,782	0
217	1,721,531	1,832,639	1,850,518	1,832,639	0
218	4,316,172	4,562,227	4,509,014	4,509,014	0
219	1,908,413	2,099,127	2,123,392	2,099,127	0
220	1,725,788	1,881,168	1,894,791	1,881,168	0
221	1,086,386	1,203,454	1,176,209	1,176,209	0
222	2,392,008	2,632,103	2,614,649	2,614,649	0
223	2,743,211	3,021,619	3,012,253	3,012,253	0
224	2,241,736	2,483,534	2,511,630	2,483,534	0
225	1,497,613	1,612,552	1,647,033	1,612,552	0
226	3,197,007	3,493,720	3,518,411	3,493,720	0
227	2,093,167	2,283,455	2,269,832	2,269,832	0
228	846,717	959,528	979,536	959,528	0
229	93,103,144	104,187,521	103,551,951	103,551,951	0
230	7,786,053	9,021,434	9,402,862	9,021,434	0
231	17,635,474	19,975,121	19,520,899	19,520,899	0
232	24,096,749	26,968,095	27,121,347	26,968,095	0
233	123,994,065	139,676,001	139,805,414	139,676,001	0
234	9,753,638	10,594,396	10,637,817	10,594,396	0
235	3,240,854	3,485,206	3,370,693	3,370,693	0
237	3,068,871	3,448,170	3,508,619	3,448,170	0
238	1,564,873	1,716,422	1,723,234	1,716,422	0
239	3,600,571	3,967,950	3,964,118	3,964,118	0
240	4,074,375	4,421,746	4,427,706	4,421,746	0
241	1,754,735	1,902,879	1,911,819	1,902,879	0

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
101	7,049,592	27.00%	1,903,390	1,772,934	1,772,934	25.15%
102	4,618,845	24.70%	1,140,855	500,000	500,000	10.83%
103	1,531,669	27.00%	413,551	274,400	274,400	17.92%
104	1,181,318	27.00%	318,956	318,956	318,956	27.00%
105	3,347,310	27.00%	903,774	650,000	650,000	19.42%
106	1,974,293	27.00%	533,059	431,500	431,500	21.86%
200	2,179,584	25.75%	561,243	409,489	409,489	18.79%
202	20,058,558	27.00%	5,415,811	5,438,224	5,415,811	27.00%
203	7,947,393	27.00%	2,145,796	2,173,956	2,145,796	27.00%
204	11,814,026	27.00%	3,189,787	3,252,544	3,189,787	27.00%
205	5,159,058	22.46%	1,158,724	1,162,931	1,158,724	22.46%
206	4,000,303	27.00%	1,080,082	800,000	800,000	20.00%
207	8,174,717	27.00%	2,207,174	2,502,567	2,207,174	27.00%
208	2,892,632	27.00%	781,011	455,000	455,000	15.73%
209	2,059,962	25.00%	514,991	516,800	514,991	25.00%
210	6,399,122	27.00%	1,727,763	1,430,000	1,430,000	22.35%
211	4,584,789	27.00%	1,237,893	875,000	875,000	19.08%
212	1,776,446	27.00%	479,640	275,000	275,000	15.48%
213	678,140	27.00%	183,098	187,466	183,098	27.00%
214	9,158,936	27.00%	2,472,913	2,513,371	2,472,913	27.00%
215	4,443,457	27.00%	1,199,733	1,110,864	1,110,864	25.00%
216	2,679,782	27.00%	723,541	700,000	700,000	26.12%
217	1,832,639	27.00%	494,813	499,640	494,813	27.00%
218	4,509,014	27.00%	1,217,434	1,127,253	1,127,253	25.00%
219	2,099,127	27.00%	566,764	530,848	530,848	25.29%
220	1,881,168	27.00%	507,915	425,000	425,000	22.59%
221	1,176,209	20.00%	235,242	235,000	235,000	19.98%
222	2,614,649	27.00%	705,955	645,000	645,000	24.67%
223	3,012,253	27.00%	813,308	755,000	755,000	25.06%
224	2,483,534	17.09%	424,436	350,000	350,000	14.09%
225	1,612,552	27.00%	435,389	411,758	411,758	25.53%
226	3,493,720	27.00%	943,304	840,000	840,000	24.04%
227	2,269,832	24.90%	565,188	550,000	550,000	24.23%
228	959,528	27.00%	259,073	264,475	259,073	27.00%
229	103,551,951	27.00%	27,959,027	27,959,027	27,959,027	27.00%
230	9,021,434	27.00%	2,435,787	2,538,773	2,435,787	27.00%
231	19,520,899	27.00%	5,270,643	5,270,643	5,270,643	27.00%
232	26,968,095	27.00%	7,281,386	7,322,764	7,281,386	27.00%
233	139,676,001	27.00%	37,712,520	37,747,462	37,712,520	27.00%
234	10,594,396	27.00%	2,860,487	2,145,884	2,145,884	20.25%
235	3,370,693	19.33%	651,555	459,000	459,000	13.62%
237	3,448,170	27.00%	931,006	940,000	931,006	27.00%
238	1,716,422	26.74%	458,971	220,000	220,000	12.82%
239	3,964,118	21.68%	859,421	710,000	710,000	17.91%
240	4,421,746	27.00%	1,193,871	1,006,000	1,006,000	22.75%
241	1,902,879	22.74%	432,715	200,000	200,000	10.51%

		2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old	
242	Weskan	128.0	131.0	119.0	131.0	0.0	
243	Lebo-Waverly	567.7	566.9	578.1	578.1	0.0	
244	Burlington	836.0	836.0	826.0	836.0	10.0	
245	LeRoy-Gridley	291.0	258.0	270.5	273.2	0.0	
246	Northeast	535.0	571.0	583.0	583.0	5.5	
247	Cherokee	813.0	783.5	780.0	792.2	4.5	
248	Girard	1,047.0	1,030.5	1,045.0	1,045.0	7.0	
249	Frontenac	721.0	736.0	736.0	736.0	7.0	
250	Pittsburg	2,441.7	2,460.8	2,524.2	2,524.2	18.0	
251	North Lyon Co.	629.0	592.5	555.7	592.5	0.0	
252	Southern Lyon Co.	591.5	565.4	571.4	576.1	7.0	
253	Emporia	4,583.5	4,512.2	4,523.9	4,539.9	69.0	
254	Barber Co.	609.0	587.0	589.5	595.2	3.0	
255	South Barber Co.	276.0	264.0	250.5	264.0	1.5	
256	Marmaton Valley	360.5	369.0	360.0	369.0	2.0	
257	Iola	1,431.9	1,428.6	1,417.0	1,428.6	11.0	
258	Humboldt	518.1	517.2	504.2	517.2	7.0	
259	Wichita	44,641.8	44,438.3	44,641.2	44,641.2	856.0	
260	Derby	6,398.9	6,379.8	6,314.2	6,379.8	20.0	
261	Haysville	4,322.8	4,294.0	4,378.9	4,378.9	48.0	
262	Valley Center	2,278.9	2,365.0	2,412.2	2,412.2	12.0	
263	Mulvane	1,859.1	1,872.5	1,858.8	1,872.5	0.0	
264	Clearwater	1,210.3	1,237.8	1,232.3	1,237.8	2.0	
265	Goddard	3,891.8	4,094.7	4,277.4	4,277.4	0.0	
266	Maize	5,600.6	5,740.9	5,867.3	5,867.3	0.0	
267	Renwick	1,985.7	1,932.8	1,932.5	1,950.3	0.0	
268	Cheney	740.4	740.2	744.5	744.5	7.5	
269	Palco	148.1	141.5	147.0	147.0	0.5	
270	Plainville	374.9	370.8	391.8	391.8	0.0	
271	Stockton	366.8	354.0	344.0	354.9	0.0	
272	Waconda	365.4	338.7	339.4	347.8	9.0	
273	Beloit	735.7	748.3	739.7	748.3	9.0	
274	Oakley	432.3	410.6	410.0	417.6	0.0	
275	Triplains	90.1	83.9	83.6	85.9	0.0	
278	Mankato	217.0	215.2	207.0	215.2	0.0	
279	Jewell	172.2	168.0	143.0	168.0	0.0	
281	Hill City	413.6	405.6	388.6	405.6	2.0	
282	West Elk	451.5	417.8	404.5	424.6	8.0	
283	Elk Valley	194.0	198.5	188.0	198.5	4.0	
284	Chase County	458.4	453.0	467.5	467.5	0.0	
285	Cedar Vale	178.1	164.0	157.5	166.5	0.0	
286	Chautauqua	418.5	421.0	413.0	421.0	3.0	
287	West Franklin	921.0	872.3	874.7	889.3	0.0	
288	Central Heights	629.6	615.6	600.1	615.6	0.0	
289	Wellsville	778.0	798.6	787.0	798.6	0.0	
290	Ottawa	2,375.1	2,339.7	2,380.5	2,380.5	0.0	

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational Weighted FTE	Bilingual Contact Hrs.
242	131.0	122.1	122.1	0.0	9.6	0.8	4.7
243	578.1	225.3	225.3	0.0	131.8	11.0	0.0
244	846.0	252.7	252.7	0.0	224.2	18.7	0.0
245	273.2	151.7	151.7	0.0	0.0	0.0	0.0
246	588.5	227.3	227.3	0.0	119.2	9.9	0.0
247	796.7	251.3	251.3	0.0	137.3	11.4	0.0
248	1,052.0	240.6	240.6	0.0	346.3	28.9	0.0
249	743.0	247.9	247.9	0.0	136.1	11.3	0.0
250	2,542.2	54.5	0.0	54.5	451.6	37.6	323.6
251	592.5	228.0	228.0	0.0	129.0	10.8	0.0
252	583.1	226.2	226.2	0.0	115.2	9.6	0.0
253	4,608.9	98.9	0.0	98.9	731.6	61.0	4933.7
254	598.2	229.0	229.0	0.0	151.2	12.6	0.0
255	265.5	152.8	152.8	0.0	62.6	5.2	0.0
256	371.0	170.7	170.7	0.0	177.5	14.8	0.0
257	1,439.6	139.7	139.7	0.0	351.1	29.3	0.0
258	524.2	213.9	213.9	0.0	159.5	13.3	0.2
259	45,497.2	975.9	0.0	975.9	11190.3	932.5	16922.5
260	6,399.8	137.3	0.0	137.3	1562.0	130.2	258.7
261	4,426.9	95.0	0.0	95.0	917.1	76.4	240.0
262	2,424.2	52.0	0.0	52.0	255.2	21.3	8.7
263	1,872.5	40.2	0.0	40.2	400.9	33.4	0.7
264	1,239.8	204.4	204.4	0.0	187.0	15.6	0.0
265	4,277.4	91.8	0.0	91.8	165.8	13.8	2.6
266	5,867.3	125.9	0.0	125.9	296.9	24.7	44.3
267	1,950.3	41.8	0.0	41.8	292.1	24.3	0.0
268	752.0	248.6	248.6	0.0	210.8	17.6	0.0
269	147.5	131.0	131.0	0.0	43.5	3.6	0.0
270	391.8	177.5	177.5	0.0	160.0	13.3	0.0
271	354.9	165.2	165.2	0.0	53.6	4.5	0.0
272	356.8	165.9	165.9	0.0	69.2	5.8	0.0
273	757.3	249.0	249.0	0.0	172.0	14.3	3.2
274	417.6	185.5	185.5	0.0	141.6	11.8	0.0
275	85.9	87.1	87.1	0.0	0.0	0.0	0.0
278	215.2	152.6	152.6	0.0	38.2	3.2	0.0
279	168.0	140.1	140.1	0.0	143.5	12.0	0.0
281	407.6	182.5	182.5	0.0	121.6	10.1	0.0
282	432.6	190.0	190.0	0.0	129.9	10.8	0.0
283	202.5	150.4	150.4	0.0	101.9	8.5	0.0
284	467.5	199.8	199.8	0.0	76.6	6.4	0.0
285	166.5	139.5	139.5	0.0	50.7	4.2	0.0
286	424.0	187.4	187.4	0.0	165.8	13.8	0.0
287	889.3	252.5	252.5	0.0	286.4	23.9	0.0
288	615.6	232.1	232.1	0.0	209.9	17.5	0.0
289	798.6	251.4	251.4	0.0	230.8	19.2	0.0
290	2,380.5	51.1	0.0	51.1	633.8	52.8	15.2

Kansas State Depa							
2006 Legal							
	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
242	0.3	35.0	6.8	0.0	0.0	51.0	14.1
243	0.0	152.0	29.3	0.0	0.0	128.0	28.9
244	0.0	197.0	38.0	0.0	0.0	281.0	47.5
245	0.0	73.0	14.1	0.0	0.0	134.0	28.8
246	0.0	285.0	55.0	0.0	0.0	271.0	42.9
247	0.0	269.0	51.9	0.0	0.0	337.0	64.1
248	0.0	293.0	56.5	0.0	0.0	379.0	68.2
249	0.0	181.0	34.9	0.0	0.0	69.0	10.4
250	21.3	1247.0	240.7	401.9	100.5	537.6	59.8
251	0.0	121.0	23.4	0.0	0.0	350.0	71.6
252	0.0	133.0	25.7	0.0	0.0	271.2	53.9
253	324.8	2273.0	438.7	0.0	0.0	1605.5	180.6
254	0.0	155.0	29.9	0.0	0.0	191.0	49.9
255	0.0	69.0	13.3	0.0	0.0	76.0	21.7
256	0.0	128.0	24.7	0.0	0.0	164.0	34.3
257	0.0	564.0	108.9	0.0	0.0	337.0	54.1
258	0.0	179.0	34.5	0.0	0.0	105.0	21.4
259	1,114.1	26787.0	5,169.9	7883.1	1,970.8	16842.0	1,662.3
260	17.0	1495.0	288.5	0.0	0.0	1754.0	173.1
261	15.8	1152.0	222.3	0.0	0.0	1909.0	188.4
262	0.6	382.0	73.7	0.0	0.0	1180.0	127.6
263	0.0	277.0	53.5	0.0	0.0	569.5	72.3
264	0.0	158.0	30.5	398.2	99.6	636.0	88.1
265	0.2	401.0	77.4	41.6	10.4	3118.0	307.7
266	2.9	394.0	76.0	242.0	60.5	5055.0	498.9
267	0.0	145.0	28.0	0.0	0.0	847.5	121.3
268	0.0	92.0	17.8	0.0	0.0	216.5	37.5
269	0.0	49.0	9.5	0.0	0.0	92.5	22.5
270	0.0	97.0	18.7	0.0	0.0	50.0	14.3
271	0.0	98.0	18.9	0.0	0.0	88.0	24.6
272	0.0	105.0	20.3	0.0	0.0	181.0	42.4
273	0.2	150.0	29.0	0.0	0.0	166.5	40.3
274	0.0	129.0	24.9	0.0	0.0	83.1	25.5
275	0.0	32.0	6.2	0.0	0.0	35.0	13.3
278	0.0	59.0	11.4	0.0	0.0	38.0	11.0
279	0.0	49.0	9.5	0.0	0.0	88.0	21.3
281	0.0	66.0	12.7	0.0	0.0	121.0	35.0
282	0.0	187.0	36.1	0.0	0.0	266.0	60.9
283	0.0	103.0	19.9	0.0	0.0	47.0	12.1
284	0.0	123.0	23.7	0.0	0.0	221.0	57.3
285	0.0	61.0	11.8	0.0	0.0	44.0	12.7
286	0.0	127.0	24.5	0.0	0.0	171.0	39.9
287	0.0	235.0	45.4	0.0	0.0	466.0	77.5
288	0.0	122.0	23.5	0.0	0.0	489.1	72.5
289	0.0	95.0	18.3	0.0	0.0	356.0	55.5
290	1.0	723.0	139.5	0.0	0.0	439.0	63.7

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	Audit	Repub
242	0.0	0.0	88,000	20.7	275.1	295.8		
243	0.0	0.0	616,810	144.9	872.6	1,017.5	A	
244	0.0	0.0	805,968	189.3	1,202.9	1,392.2	A	
245	0.0	0.0	232,500	54.6	467.8	522.4	A	
246	0.0	0.0	349,600	82.1	923.6	1,005.7	A	R
247	0.0	0.0	467,717	109.9	1,175.4	1,285.3		
248	0.0	0.0	606,818	142.5	1,446.2	1,588.7	A	
249	0.0	0.0	387,999	91.1	1,047.5	1,138.6		
250	0.0	0.0	1,541,039	362.0	3,056.6	3,418.6		
251	0.0	0.0	400,000	94.0	926.3	1,020.3	A	
252	0.0	0.0	394,354	92.6	898.5	991.1	A	
253	0.0	0.0	2,708,943	636.4	5,712.9	6,349.3		
254	0.0	0.0	476,000	111.8	919.6	1,031.4	A	
255	0.0	0.0	198,838	46.7	458.5	505.2		
256	0.0	0.0	327,706	77.0	615.5	692.5		
257	0.0	0.0	1,244,560	292.4	1,771.6	2,064.0		
258	0.0	0.0	447,923	105.2	807.3	912.5		
259	0.0	0.0	32,580,039	7,653.3	57,322.7	64,976.0		
260	0.0	0.0	3,668,778	861.8	7,145.9	8,007.7		
261	0.0	0.0	2,899,000	681.0	5,024.8	5,705.8	A	
262	0.0	0.0	1,394,437	327.6	2,699.4	3,027.0		
263	0.0	0.0	1,016,200	238.7	2,071.9	2,310.6	A	
264	0.0	0.0	721,923	169.6	1,678.0	1,847.6	A	
265	0.0	0.0	2,213,600	520.0	4,778.7	5,298.7		
266	0.0	0.0	3,090,369	725.9	6,656.2	7,382.1		
267	0.0	0.0	1,093,200	256.8	2,165.7	2,422.5		
268	0.0	0.0	386,228	90.7	1,073.5	1,164.2		
269	0.0	0.0	153,653	36.1	314.1	350.2	A	
270	0.0	0.0	315,169	74.0	615.6	689.6		
271	0.0	0.0	283,593	66.6	568.1	634.7		
272	0.0	0.0	198,760	46.7	591.2	637.9		
273	0.0	0.0	647,359	152.1	1,090.1	1,242.2		
274	0.0	0.0	466,760	109.6	665.3	774.9	A	
275	0.0	0.0	36,900	8.7	192.5	201.2	A	
278	0.0	0.0	100,600	23.6	393.4	417.0	A	
279	0.0	0.0	136,720	32.1	350.9	383.0		
281	0.0	0.0	292,922	68.8	647.9	716.7		
282	0.0	0.0	397,750	93.4	730.4	823.8		
283	0.0	0.0	221,726	52.1	393.4	445.5		
284	0.0	0.0	307,363	72.2	754.7	826.9		
285	0.0	0.0	94,476	22.2	334.7	356.9	A	
286	0.0	0.0	232,800	54.7	689.6	744.3		
287	0.0	0.0	727,597	170.9	1,288.6	1,459.5	A	
288	0.0	0.0	424,862	99.8	961.2	1,061.0	A	
289	0.0	0.0	595,655	139.9	1,143.0	1,282.9		
290	0.0	0.0	1,150,100	270.2	2,688.6	2,958.8		

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
242	1,171,101	1,259,221	1,268,586	1,259,221	0
243	3,714,658	4,331,498	4,334,477	4,331,498	0
244	5,120,745	5,926,595	5,965,334	5,926,595	0
245	1,991,425	2,223,857	2,182,564	2,182,564	0
246	3,931,765	4,281,265	4,282,542	4,281,265	0
247	5,003,678	5,471,522	5,485,996	5,471,522	0
248	6,156,473	6,763,096	6,717,546	6,717,546	0
249	4,459,208	4,847,020	5,022,409	4,847,020	0
250	13,011,946	14,552,980	14,225,191	14,225,191	0
251	3,943,259	4,343,417	4,443,457	4,343,417	0
252	3,824,915	4,219,113	4,220,816	4,219,113	0
253	24,319,815	27,028,970	27,299,715	27,028,970	0
254	3,914,737	4,390,670	4,331,923	4,331,923	0
255	1,951,835	2,150,636	2,161,279	2,150,636	0
256	2,620,184	2,947,973	2,943,716	2,943,716	0
257	7,541,701	8,786,448	8,858,391	8,786,448	0
258	3,436,676	3,884,513	3,990,512	3,884,513	0
259	244,022,734	276,602,832	271,869,048	271,869,048	0
260	30,420,096	34,088,779	34,365,910	34,088,779	0
261	21,390,574	24,289,591	24,145,704	24,145,704	0
262	11,491,346	12,885,939	12,925,529	12,885,939	0
263	8,820,078	9,836,224	9,921,790	9,836,224	0
264	7,143,246	7,865,233	7,837,137	7,837,137	0
265	20,342,926	22,556,566	23,097,205	22,556,566	0
266	28,335,443	31,425,600	31,736,786	31,425,600	0
267	9,219,385	10,312,583	10,445,827	10,312,583	0
268	4,569,890	4,955,999	4,959,831	4,955,999	0
269	1,337,124	1,490,801	1,470,794	1,470,794	0
270	2,620,609	2,935,627	2,820,263	2,820,263	0
271	2,418,402	2,701,918	2,701,492	2,701,492	0
272	2,516,738	2,715,540	2,718,946	2,715,540	0
273	4,640,556	5,288,045	5,313,162	5,288,045	0
274	2,832,182	3,298,749	3,283,850	3,283,850	0
275	819,473	856,508	861,617	856,508	0
278	1,674,704	1,775,169	1,807,522	1,775,169	0
279	1,493,781	1,630,431	1,656,824	1,630,431	0
281	3,404,476	3,697,358	3,697,398	3,697,358	0
282	3,109,313	3,506,917	3,479,672	3,479,672	0
283	1,674,704	1,896,494	1,948,429	1,896,494	0
284	3,212,758	3,520,113	3,521,390	3,520,113	0
285	1,424,818	1,519,323	1,544,014	1,519,323	0
286	2,935,627	3,168,485	3,241,706	3,168,485	0
287	5,485,570	6,213,092	6,225,437	6,213,092	0
288	4,091,828	4,516,677	4,703,985	4,516,677	0
289	4,865,751	5,461,305	5,557,088	5,461,305	0
290	11,445,370	12,595,612	12,393,830	12,393,830	0

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
242	1,259,221	26.46%	333,190	185,000	185,000	14.69%
243	4,331,498	27.00%	1,169,504	900,000	900,000	20.78%
244	5,926,595	27.00%	1,600,181	1,610,640	1,600,181	27.00%
245	2,182,564	22.34%	487,585	330,000	330,000	15.12%
246	4,281,265	26.54%	1,136,248	1,127,322	1,127,322	26.33%
247	5,471,522	25.57%	1,399,068	1,125,000	1,125,000	20.56%
248	6,717,546	26.57%	1,784,852	1,430,000	1,430,000	21.29%
249	4,847,020	27.00%	1,308,695	607,000	607,000	12.52%
250	14,225,191	27.00%	3,840,802	3,840,802	3,840,802	27.00%
251	4,343,417	19.73%	856,956	712,937	712,937	16.41%
252	4,219,113	22.68%	956,895	545,000	545,000	12.92%
253	27,028,970	25.00%	6,757,243	6,824,929	6,757,243	25.00%
254	4,331,923	21.66%	938,295	737,000	737,000	17.01%
255	2,150,636	27.00%	580,672	400,000	400,000	18.60%
256	2,943,716	18.76%	552,241	293,250	293,250	9.96%
257	8,786,448	27.00%	2,372,341	2,391,765	2,372,341	27.00%
258	3,884,513	23.52%	913,637	685,250	685,250	17.64%
259	271,869,048	27.00%	73,404,643	73,404,643	73,404,643	27.00%
260	34,088,779	27.00%	9,203,970	8,591,478	8,591,478	25.20%
261	24,145,704	27.00%	6,519,340	6,519,340	6,519,340	27.00%
262	12,885,939	27.00%	3,479,204	3,000,000	3,000,000	23.28%
263	9,836,224	27.00%	2,655,780	2,280,000	2,280,000	23.18%
264	7,837,137	27.00%	2,116,027	2,116,027	2,116,027	27.00%
265	22,556,566	27.00%	6,090,273	6,236,245	6,090,273	27.00%
266	31,425,600	27.00%	8,484,912	7,934,197	7,934,197	25.25%
267	10,312,583	27.00%	2,784,397	2,820,373	2,784,397	27.00%
268	4,955,999	27.00%	1,338,120	1,240,000	1,240,000	25.02%
269	1,470,794	27.00%	397,114	397,114	397,114	27.00%
270	2,820,263	27.00%	761,471	672,743	672,743	23.85%
271	2,701,492	21.04%	568,394	500,000	500,000	18.51%
272	2,715,540	20.00%	543,108	525,000	525,000	19.33%
273	5,288,045	27.00%	1,427,772	1,434,554	1,427,772	27.00%
274	3,283,850	19.50%	640,351	459,688	459,688	14.00%
275	856,508	27.00%	231,257	232,637	231,257	27.00%
278	1,775,169	27.00%	479,296	275,000	275,000	15.49%
279	1,630,431	21.44%	349,564	348,000	348,000	21.34%
281	3,697,358	27.00%	998,287	400,000	400,000	10.82%
282	3,479,672	13.99%	486,806	450,000	450,000	12.93%
283	1,896,494	20.98%	397,884	64,000	64,000	3.37%
284	3,520,113	21.42%	754,008	754,282	754,008	21.42%
285	1,519,323	21.46%	326,047	55,186	55,186	3.63%
286	3,168,485	21.60%	684,393	303,500	303,500	9.58%
287	6,213,092	23.23%	1,443,301	1,335,000	1,335,000	21.49%
288	4,516,677	20.44%	923,209	556,000	556,000	12.31%
289	5,461,305	27.00%	1,474,552	1,500,414	1,474,552	27.00%
290	12,393,830	27.00%	3,346,334	3,346,334	3,346,334	27.00%

		2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old	
291	Grinnell	132.5	120.0	112.0	121.5	0.0	
292	Grainfield	186.5	183.5	166.0	183.5	1.0	
293	Quinter	351.5	329.0	314.5	331.7	4.5	
294	Oberlin	442.0	432.5	429.0	434.5	0.0	
295	Prairie Heights	60.5	30.5	12.5	34.5	0.0	
297	St. Francis	353.5	326.0	311.0	330.2	0.0	
298	Lincoln	361.0	351.3	355.7	356.0	7.0	
299	Sylvan Grove	157.0	162.0	138.5	162.0	0.0	
300	Commanche County	294.0	308.5	307.4	308.5	0.0	
303	Ness City	265.9	259.0	272.6	272.6	0.0	
305	Salina	7,188.7	7,107.3	7,049.7	7,115.2	16.5	
306	Southeast of Saline	671.9	686.0	691.4	691.4	0.0	
307	Eil-Saline	447.5	449.8	453.5	453.5	0.0	
308	Hutchinson	4,620.3	4,599.0	4,523.6	4,599.0	18.5	
309	Nickerson	1,098.0	1,088.3	1,125.1	1,125.1	6.0	
310	Fairfield	381.0	377.6	373.6	377.6	0.0	
311	Pretty Prairie	312.0	298.4	289.0	299.8	0.0	
312	Haven	1,102.0	1,063.7	1,055.7	1,073.8	0.0	
313	Buhler	2,114.3	2,132.4	2,104.0	2,132.4	25.5	
314	Brewster	143.0	128.8	125.8	132.5	0.0	
315	Colby	1,005.1	1,025.4	989.5	1,025.4	0.0	
316	Golden Plains	190.0	188.3	186.6	188.3	1.5	
320	Wamego	1,311.1	1,280.4	1,280.6	1,290.7	0.0	
321	Kaw Valley	1,036.0	1,061.5	1,079.0	1,079.0	6.0	
322	Onaga	362.0	368.0	360.5	368.0	0.0	
323	Westmoreland	728.0	726.1	777.0	777.0	0.0	
324	Eastern Heights	148.0	152.0	150.0	152.0	0.0	
325	Phillipsburg	622.5	607.0	632.5	632.5	0.0	
326	Logan	192.5	184.0	178.5	185.0	5.5	
327	Ellsworth	625.0	590.0	595.8	603.6	0.0	
328	Lorraine	462.0	421.5	441.3	441.6	11.0	
329	Alma	458.7	461.5	452.0	461.5	0.0	
330	Wabaunsee East	489.5	495.5	523.0	523.0	0.0	
331	Kingman	1,165.4	1,103.3	1,064.0	1,110.9	0.0	
332	Cunningham	254.0	229.0	211.5	231.5	0.5	
333	Concordia	1,109.2	1,056.3	1,049.7	1,071.7	5.0	
334	Southern Cloud	233.7	233.5	221.5	233.5	0.0	
335	North Jackson	423.5	421.0	404.0	421.0	0.0	
336	Holton	1,104.7	1,110.0	1,112.0	1,112.0	0.0	
337	Mayetta	904.4	924.5	926.7	926.7	0.0	
338	Valley Halls	430.5	430.4	436.5	436.5	0.0	
339	Jefferson County	492.5	490.4	478.2	490.4	0.0	
340	Jefferson West	945.1	950.0	938.5	950.0	0.0	
341	Oskaloosa	637.4	600.6	570.6	602.9	13.0	
342	McLouth	547.1	559.1	541.3	559.1	0.0	
343	Perry	972.5	962.5	951.5	962.5	5.0	

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational I Weighted FTE	Bilingual Contact Hrs.
291	121.5	116.3	116.3	0.0	63.0	5.3	0.0
292	184.5	145.8	145.8	0.0	0.0	0.0	0.0
293	336.2	158.6	158.6	0.0	138.8	11.6	2.3
294	434.5	190.5	190.5	0.0	122.2	10.2	0.0
295	34.5	35.0	35.0	0.0	10.1	0.8	0.0
297	330.2	156.5	156.5	0.0	0.0	0.0	0.0
298	363.0	168.0	168.0	0.0	77.4	6.5	0.0
299	162.0	137.7	137.7	0.0	7.2	0.6	0.0
300	308.5	148.5	148.5	0.0	30.5	2.5	0.0
303	272.6	151.8	151.8	0.0	88.0	7.3	0.0
305	7,131.7	153.0	0.0	153.0	866.0	72.2	645.6
306	691.4	242.8	242.8	0.0	143.5	12.0	0.0
307	453.5	195.9	195.9	0.0	199.7	16.6	0.0
308	4,617.5	99.0	0.0	99.0	1317.9	109.8	155.7
309	1,131.1	228.3	228.3	0.0	249.8	20.8	103.0
310	377.6	172.9	172.9	0.0	9.0	0.8	0.0
311	299.8	145.3	145.3	0.0	127.9	10.7	0.0
312	1,073.8	237.6	237.6	0.0	148.3	12.4	0.0
313	2,157.9	46.3	0.0	46.3	387.3	32.3	81.0
314	132.5	123.0	123.0	0.0	20.3	1.7	0.0
315	1,025.4	243.8	243.8	0.0	273.7	22.8	6.5
316	189.8	147.3	147.3	0.0	27.2	2.3	28.4
320	1,290.7	190.5	190.5	0.0	509.1	42.4	0.0
321	1,085.0	236.0	236.0	0.0	342.4	28.5	0.0
322	368.0	169.7	169.7	0.0	124.2	10.4	0.0
323	777.0	250.3	250.3	0.0	150.0	12.5	0.0
324	152.0	133.2	133.2	0.0	45.5	3.8	0.0
325	632.5	234.8	234.8	0.0	186.7	15.6	0.0
326	190.5	147.5	147.5	0.0	23.3	1.9	0.0
327	603.6	230.0	230.0	0.0	174.8	14.6	0.0
328	452.6	195.7	195.7	0.0	121.2	10.1	0.0
329	461.5	198.1	198.1	0.0	318.1	26.5	0.0
330	523.0	213.6	213.6	0.0	209.3	17.4	0.0
331	1,110.9	231.8	231.8	0.0	226.3	18.9	0.0
332	232.0	154.1	154.1	0.0	24.9	2.1	0.0
333	1,076.7	237.2	237.2	0.0	304.6	25.4	0.0
334	233.5	154.2	154.2	0.0	62.0	5.2	0.0
335	421.0	186.5	186.5	0.0	93.7	7.8	0.0
336	1,112.0	231.6	231.6	0.0	309.5	25.8	0.0
337	926.7	251.4	251.4	0.0	249.1	20.8	0.0
338	436.5	191.1	191.1	0.0	148.8	12.4	0.0
339	490.4	205.7	205.7	0.0	190.1	15.8	0.0
340	950.0	250.2	250.2	0.0	294.0	24.5	0.0
341	615.9	232.1	232.1	0.0	190.4	15.9	0.0
342	559.1	221.5	221.5	0.0	162.7	13.6	0.0
343	967.5	249.0	249.0	0.0	294.4	24.5	3.4

	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
291	0.0	15.0	2.9	0.0	0.0	53.0	14.8
292	0.0	46.0	8.9	0.0	0.0	81.5	23.0
293	0.2	46.0	8.9	0.0	0.0	99.5	26.4
294	0.0	123.0	23.7	0.0	0.0	120.0	34.7
295	0.0	5.0	1.0	0.0	0.0	12.0	4.6
297	0.0	73.0	14.1	0.0	0.0	93.0	27.7
298	0.0	120.0	23.2	0.0	0.0	145.0	36.2
299	0.0	44.0	8.5	0.0	0.0	72.0	19.5
300	0.0	72.0	13.9	0.0	0.0	215.0	57.1
303	0.0	52.0	10.0	0.0	0.0	40.6	13.9
305	42.5	2533.0	488.9	0.0	0.0	807.0	97.4
306	0.0	92.0	17.8	0.0	0.0	553.0	87.7
307	0.0	66.0	12.7	0.0	0.0	252.0	48.0
308	10.3	2149.0	414.8	0.0	0.0	72.5	9.8
309	6.8	453.0	87.4	0.0	0.0	512.0	79.9
310	0.0	138.0	26.6	0.0	0.0	298.0	63.4
311	0.0	48.0	9.3	0.0	0.0	144.0	30.5
312	0.0	263.0	50.8	0.0	0.0	472.0	82.2
313	5.3	400.0	77.2	0.0	0.0	1182.0	143.0
314	0.0	26.0	5.0	0.0	0.0	41.0	13.1
315	0.4	263.0	50.8	0.0	0.0	253.0	56.4
316	1.9	85.0	16.4	0.0	0.0	83.5	20.6
320	0.0	209.0	40.3	0.0	0.0	332.0	57.4
321	0.0	222.0	42.8	70.0	17.5	364.0	68.6
322	0.0	90.0	17.4	0.0	0.0	204.0	41.8
323	0.0	154.0	29.7	0.0	0.0	483.0	80.2
324	0.0	48.0	9.3	0.0	0.0	83.0	20.9
325	0.0	153.0	29.5	0.0	0.0	129.0	31.4
326	0.0	51.0	9.8	0.0	0.0	63.5	17.9
327	0.0	109.0	21.0	0.0	0.0	252.0	55.3
328	0.0	159.0	30.7	0.0	0.0	198.0	45.7
329	0.0	64.0	12.4	0.0	0.0	288.0	60.3
330	0.0	129.0	24.9	0.0	0.0	478.0	88.1
331	0.0	292.0	56.4	0.0	0.0	353.4	76.7
332	0.0	51.0	9.8	0.0	0.0	117.0	28.7
333	0.0	367.0	70.8	0.0	0.0	231.0	49.0
334	0.0	85.0	16.4	0.0	0.0	33.0	10.3
335	0.0	72.0	13.9	0.0	0.0	339.0	59.7
336	0.0	218.0	42.1	0.0	0.0	396.0	63.6
337	0.0	257.0	49.6	0.0	0.0	640.0	92.9
338	0.0	96.0	18.5	0.0	0.0	183.0	32.2
339	0.0	53.0	10.2	0.0	0.0	284.0	45.2
340	0.0	107.0	20.7	0.0	0.0	642.0	76.0
341	0.0	184.0	35.5	0.0	0.0	333.0	49.4
342	0.0	101.0	19.5	0.0	0.0	300.0	44.8
343	0.2	169.0	32.6	0.0	0.0	646.5	91.6

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	Audit	Repub
291	0.0	0.0	110,000	25.8	260.8	286.6		
292	0.0	0.0	193,851	45.5	362.2	407.7		
293	0.0	0.0	352,150	82.7	541.9	624.6		
294	0.0	0.0	281,523	66.1	693.6	759.7	A	
295	0.0	0.0	50,000	11.7	75.9	87.6	A	
297	0.0	0.0	186,600	43.8	528.5	572.3	A	
298	0.0	0.0	226,953	53.3	596.9	650.2	A	
299	0.0	0.0	56,150	13.2	328.3	341.5	A	
300	0.0	0.0	299,035	70.2	530.5	600.7	A	
303	0.0	0.0	180,912	42.5	455.6	498.1	A	
305	0.0	0.0	5,045,500	1,185.2	7,985.7	9,170.9		
306	0.0	0.0	342,185	80.4	1,051.7	1,132.1		
307	0.0	0.0	272,614	64.0	726.7	790.7		
308	0.0	0.0	2,401,500	564.1	5,261.2	5,825.3		
309	0.0	0.0	851,800	200.1	1,554.3	1,754.4		
310	0.0	0.0	390,918	91.8	641.3	733.1		
311	0.0	0.0	211,896	49.8	495.6	545.4		
312	0.0	0.0	747,014	175.5	1,456.8	1,632.3		
313	0.0	0.0	1,322,473	310.7	2,462.0	2,772.7		
314	0.0	0.0	92,760	21.8	275.3	297.1	A	
315	0.0	0.0	666,028	156.5	1,399.6	1,556.1	A	
316	0.0	0.0	203,637	47.8	378.3	426.1	A	
320	0.0	0.0	890,217	209.1	1,621.3	1,830.4		
321	0.0	0.0	1,000,031	234.9	1,478.4	1,713.3		
322	0.0	0.0	211,740	49.7	607.3	657.0		
323	0.0	0.0	481,407	113.1	1,149.7	1,262.8		
324	0.0	0.0	121,799	28.6	319.2	347.8	A	
325	0.0	0.0	483,360	113.5	943.8	1,057.3	A	
326	0.0	0.0	156,459	36.8	367.6	404.4	A	
327	0.0	0.0	322,614	75.8	924.5	1,000.3		
328	0.0	0.0	229,007	53.8	734.8	788.6		
329	0.0	0.0	321,235	75.5	758.8	834.3		
330	0.0	0.0	396,794	93.2	867.0	960.2		
331	0.0	0.0	873,573	205.2	1,494.7	1,699.9	A	
332	0.0	0.0	248,678	58.4	426.7	485.1	A	
333	0.0	0.0	876,905	206.0	1,459.1	1,665.1		
334	0.0	0.0	245,629	57.7	419.6	477.3		
335	0.0	0.0	221,615	52.1	688.9	741.0	A	
336	0.0	0.0	653,224	153.4	1,475.1	1,628.5	A	
337	0.0	0.0	636,080	149.4	1,341.4	1,490.8	A	
338	0.0	0.0	241,124	56.6	690.7	747.3		
339	0.0	0.0	307,347	72.2	767.3	839.5		
340	0.0	0.0	522,247	122.7	1,321.4	1,444.1		
341	0.0	0.0	539,000	126.6	948.8	1,075.4		
342	0.0	0.0	431,209	101.3	858.5	959.8		
343	0.0	0.0	599,968	140.9	1,365.4	1,506.3		

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
291	1,110,226	1,220,056	1,220,056	1,220,056	0
292	1,541,885	1,735,579	1,753,033	1,735,579	0
293	2,306,868	2,658,922	2,703,195	2,658,922	0
294	2,952,655	3,234,043	3,222,549	3,222,549	0
295	323,106	372,913	423,146	372,913	0
297	2,249,825	2,436,281	2,789,612	2,436,281	-2,311
298	2,541,003	2,767,901	2,867,941	2,767,901	0
299	1,397,573	1,453,766	1,447,380	1,447,380	-274
300	2,258,339	2,557,180	2,614,649	2,557,180	0
303	1,939,489	2,120,412	2,045,914	2,045,914	0
305	33,995,125	39,040,521	39,465,796	39,040,521	0
306	4,477,087	4,819,350	4,824,884	4,819,350	0
307	3,093,562	3,366,010	3,381,761	3,366,010	0
308	22,396,928	24,798,302	24,734,447	24,734,447	0
309	6,616,655	7,468,481	7,334,385	7,334,385	0
310	2,730,014	3,120,807	3,136,132	3,120,807	0
311	2,109,769	2,321,768	2,394,563	2,321,768	0
312	6,201,598	6,948,701	6,949,127	6,948,701	0
313	10,480,734	11,803,384	11,894,909	11,803,384	0
314	1,171,952	1,264,755	1,284,337	1,264,755	0
315	5,958,097	6,624,318	6,582,599	6,582,599	0
316	1,610,423	1,813,908	1,825,402	1,813,908	0
320	6,901,874	7,792,013	7,811,595	7,792,013	0
321	6,293,549	7,293,518	7,263,293	7,263,293	0
322	2,585,276	2,796,849	2,784,078	2,784,078	0
323	4,894,273	5,375,740	5,560,068	5,375,740	0
324	1,358,834	1,480,585	1,493,356	1,480,585	0
325	4,017,757	4,500,926	4,355,762	4,355,762	0
326	1,564,873	1,721,531	1,677,258	1,677,258	0
327	3,935,597	4,258,277	4,257,426	4,257,426	0
328	3,128,044	3,357,070	3,259,585	3,259,585	0
329	3,230,212	3,551,615	3,484,780	3,484,780	0
330	3,690,819	4,087,571	3,924,103	3,924,103	0
331	6,362,938	7,236,474	7,242,008	7,236,474	0
332	1,816,462	2,065,071	2,151,062	2,065,071	0
333	6,211,389	7,088,331	7,121,961	7,088,331	0
334	1,786,237	2,031,866	2,002,919	2,002,919	0
335	2,932,647	3,154,437	3,201,264	3,154,437	0
336	6,279,501	6,932,525	6,937,207	6,932,525	0
337	5,710,340	6,346,336	6,331,436	6,331,436	0
338	2,940,310	3,181,256	3,129,746	3,129,746	0
339	3,266,396	3,573,752	3,620,153	3,573,752	0
340	5,625,200	6,147,534	6,133,486	6,133,486	0
341	4,039,042	4,577,978	4,608,203	4,577,978	0
342	3,654,635	4,085,869	4,176,543	4,085,869	0
343	5,812,508	6,412,319	6,390,608	6,390,608	0

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
291	1,220,056	27.00%	329,415	70000	70,000	5.74%
292	1,735,579	26.53%	460,449	110,000	110,000	6.34%
293	2,658,922	27.00%	717,909	729,863	717,909	27.00%
294	3,222,549	24.54%	790,814	790,814	790,814	24.54%
295	372,913	23.05%	85,956	85,000	85,000	22.79%
297	2,433,970	27.00%	657,796	550000	550,000	22.60%
298	2,767,901	27.00%	747,333	565,000	565,000	20.41%
299	1,447,106	27.00%	390,793	100000	100,000	6.91%
300	2,557,180	27.00%	690,439	705,955	690,439	27.00%
303	2,045,914	27.00%	552,397	400,000	400,000	19.55%
305	39,040,521	27.00%	10,540,941	10,655,765	10,540,941	27.00%
306	4,819,350	25.61%	1,234,236	602,660	602,660	12.51%
307	3,366,010	26.09%	878,192	834,450	834,450	24.79%
308	24,734,447	27.00%	6,678,301	6,183,612	6,183,612	25.00%
309	7,334,385	23.06%	1,691,309	1,691,309	1,691,309	23.06%
310	3,120,807	22.68%	707,799	576,404	576,404	18.47%
311	2,321,768	27.00%	626,877	483,000	483,000	20.80%
312	6,948,701	27.00%	1,876,149	1,737,281	1,737,281	25.00%
313	11,803,384	27.00%	3,186,914	3,211,625	3,186,914	27.00%
314	1,264,755	27.00%	341,484	285,000	285,000	22.53%
315	6,582,599	27.00%	1,777,302	1,598,499	1,598,499	24.28%
316	1,813,908	26.37%	478,328	108,000	108,000	5.95%
320	7,792,013	26.84%	2,091,376	1,706,408	1,706,408	21.90%
321	7,263,293	27.00%	1,961,089	1,961,089	1,961,089	27.00%
322	2,784,078	25.05%	697,412	475,000	475,000	17.06%
323	5,375,740	23.43%	1,259,536	770,000	770,000	14.32%
324	1,480,585	21.96%	325,136	182,000	182,000	12.29%
325	4,355,762	27.00%	1,176,056	1,176,056	1,176,056	27.00%
326	1,677,258	27.00%	452,860	185,000	185,000	11.03%
327	4,257,426	27.00%	1,149,505	925,000	925,000	21.73%
328	3,259,585	27.00%	880,088	750,000	750,000	23.01%
329	3,484,780	27.00%	940,891	725,000	725,000	20.80%
330	3,924,103	16.88%	662,389	440,000	440,000	11.21%
331	7,236,474	25.00%	1,809,119	1,436,359	1,436,359	19.85%
332	2,065,071	20.53%	423,959	441,613	423,959	20.53%
333	7,088,331	23.33%	1,653,708	1,485,000	1,485,000	20.95%
334	2,002,919	27.00%	540,788	462,205	462,205	23.08%
335	3,154,437	22.93%	723,312	442000	442,000	14.01%
336	6,932,525	27.00%	1,871,782	1,873,046	1,871,782	27.00%
337	6,331,436	27.00%	1,709,488	1,709,488	1,709,488	27.00%
338	3,129,746	27.00%	845,031	607,000	607,000	19.39%
339	3,573,752	23.99%	857,343	697,000	697,000	19.50%
340	6,133,486	27.00%	1,656,041	1,554,212	1,554,212	25.34%
341	4,577,978	25.00%	1,144,495	1,088,500	1,088,500	23.78%
342	4,085,869	24.10%	984,694	602000	602,000	14.73%
343	6,390,608	24.56%	1,569,533	1,569,533	1,569,533	24.56%

		2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old	
344	Pleasanton	390.5	395.0	403.0	403.0	5.5	
345	Seaman	3,257.2	3,305.5	3,317.4	3,317.4	12.5	
346	Jayhawk	595.9	563.2	552.3	570.5	8.0	
347	Kinsely-Offerle	308.2	313.6	302.0	313.6	6.5	
348	Baldwin City	1,276.8	1,285.6	1,324.9	1,324.9	20.0	
349	Stafford	316.0	313.2	305.5	313.2	0.0	
350	St. John-Hudson	412.2	402.9	395.8	403.6	0.0	
351	Macksville	300.7	284.4	284.5	289.9	4.5	
352	Goodland	981.8	950.4	944.0	958.7	0.0	
353	Wellington	1,693.1	1,644.2	1,631.0	1,656.1	7.0	
354	Clafin	315.3	295.5	295.0	301.9	0.0	
355	Ellinwood	505.1	513.4	477.6	513.4	0.0	
356	Conway Springs	561.6	568.2	558.1	568.2	0.0	
357	Belle Plaine	797.5	758.5	743.5	766.5	15.0	
358	Oxford	379.2	398.5	378.7	398.5	3.0	
359	Argonia	210.0	210.3	203.5	210.3	0.5	
360	Caldwell	280.7	297.0	271.6	297.0	4.5	
361	Anthony-Harper	940.8	896.5	841.6	896.5	13.0	
362	Prairie View	954.0	1,003.1	998.6	1,003.1	0.0	
363	Holcomb	854.3	838.2	860.6	860.6	14.0	
364	Marysville	792.0	760.2	754.2	768.8	0.0	
365	Garnett	1,069.2	1,081.5	1,102.3	1,102.3	0.0	
366	Woodson	521.6	492.0	431.5	492.0	6.0	
367	Osawatomie	1,162.5	1,134.0	1,173.0	1,173.0	12.0	
368	Paola	2,056.7	2,013.4	2,004.7	2,024.9	0.0	
369	Burrton	254.2	254.7	271.0	271.0	6.0	
371	Montezuma	234.2	240.6	250.4	250.4	0.5	
372	Silver Lake	714.3	724.0	721.8	724.0	6.0	
373	Newton	3,453.0	3,441.7	3,415.2	3,441.7	18.5	
374	Sublette	462.1	467.9	486.9	486.9	8.5	
375	Circle	1,481.5	1,494.8	1,476.8	1,494.8	0.0	
376	Sterling	504.4	501.3	495.2	501.3	6.5	
377	Atchison County	719.0	734.0	726.3	734.0	8.0	
378	Riley County	632.6	642.5	628.0	642.5	0.0	
379	Clay Center	1,422.8	1,371.3	1,327.2	1,373.8	0.0	
380	Vermillion	550.8	536.5	532.7	540.0	9.0	
381	Spearsville	342.0	341.0	343.0	343.0	0.0	
382	Pratt	1,137.5	1,121.3	1,169.8	1,169.8	8.0	
383	Manhattan	5,084.6	4,922.8	4,889.7	4,965.7	24.0	
384	Blue Valley	242.0	244.5	219.1	244.5	0.0	
385	Andover	3,378.7	3,630.9	3,878.6	3,878.6	13.0	
386	Madison-Virgil	262.9	238.5	243.5	248.3	2.5	
387	Altoona-Midway	252.5	227.0	265.0	265.0	2.5	
388	Ellis	352.9	374.2	377.6	377.6	0.0	
389	Eureka	688.6	676.0	639.4	676.0	0.0	
390	Hamilton	122.5	106.5	99.5	109.5	2.0	

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational Weighted FTE	Bilingual Contact Hrs.
344	408.5	182.7	182.7	0.0	165.1	13.8	0.0
345	3,329.9	71.4	0.0	71.4	725.5	60.5	0.0
346	578.5	225.4	225.4	0.0	160.8	13.4	0.0
347	320.1	152.8	152.8	0.0	35.9	3.0	87.2
348	1,344.9	173.7	173.7	0.0	158.5	13.2	6.0
349	313.2	150.2	150.2	0.0	53.0	4.4	0.0
350	403.6	181.2	181.2	0.0	145.9	12.2	17.1
351	294.4	146.9	146.9	0.0	44.7	3.7	73.6
352	958.7	249.6	249.6	0.0	302.7	25.2	349.0
353	1,663.1	35.7	0.0	35.7	339.1	28.3	0.0
354	301.9	146.0	146.0	0.0	86.4	7.2	0.0
355	513.4	211.4	211.4	0.0	239.2	19.9	0.0
356	568.2	223.3	223.3	0.0	145.9	12.2	0.0
357	781.5	250.5	250.5	0.0	319.4	26.6	0.0
358	401.5	180.6	180.6	0.0	62.1	5.2	0.0
359	210.8	151.9	151.9	0.0	26.1	2.2	0.0
360	301.5	145.8	145.8	0.0	54.5	4.5	0.0
361	909.5	252.0	252.0	0.0	188.3	15.7	40.8
362	1,003.1	246.1	246.1	0.0	260.6	21.7	7.3
363	874.6	252.7	252.7	0.0	121.5	10.1	311.7
364	768.8	249.8	249.8	0.0	270.4	22.5	0.0
365	1,102.3	233.3	233.3	0.0	422.5	35.2	0.0
366	498.0	207.6	207.6	0.0	83.3	6.9	0.0
367	1,185.0	217.5	217.5	0.0	90.9	7.6	0.0
368	2,024.9	43.4	0.0	43.4	530.3	44.2	0.0
369	277.0	151.0	151.0	0.0	75.0	6.3	4.2
371	250.9	154.1	154.1	0.0	31.8	2.7	279.5
372	730.0	246.8	246.8	0.0	149.3	12.4	0.0
373	3,460.2	74.2	0.0	74.2	883.6	73.6	662.0
374	495.4	207.0	207.0	0.0	8.0	0.7	617.3
375	1,494.8	117.0	117.0	0.0	346.4	28.9	0.0
376	507.8	210.0	210.0	0.0	134.1	11.2	0.0
377	742.0	247.8	247.8	0.0	187.3	15.6	0.0
378	642.5	236.3	236.3	0.0	241.6	20.1	0.0
379	1,373.8	164.0	164.0	0.0	397.1	33.1	6.0
380	549.0	219.4	219.4	0.0	410.0	34.2	0.0
381	343.0	161.1	161.1	0.0	96.3	8.0	0.0
382	1,177.8	219.0	219.0	0.0	317.8	26.5	0.0
383	4,989.7	107.0	0.0	107.0	996.7	83.1	566.2
384	244.5	154.4	154.4	0.0	109.4	9.1	0.0
385	3,891.6	83.5	0.0	83.5	490.2	40.9	19.3
386	250.8	154.1	154.1	0.0	22.5	1.9	0.0
387	267.5	152.6	152.6	0.0	99.7	8.3	0.0
388	377.6	172.9	172.9	0.0	154.4	12.9	0.0
389	676.0	241.0	241.0	0.0	275.4	23.0	0.0
390	111.5	109.7	109.7	0.0	3.0	0.3	0.0

	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
344	0.0	167.0	32.2	0.0	0.0	72.0	14.9
345	0.0	529.0	102.1	0.0	0.0	1392.0	145.5
346	0.0	180.0	34.7	0.0	0.0	329.0	63.0
347	5.7	113.0	21.8	0.0	0.0	173.0	39.2
348	0.4	112.0	21.6	0.0	0.0	555.0	79.6
349	0.0	133.0	25.7	0.0	0.0	63.5	16.7
350	1.1	123.0	23.7	0.0	0.0	141.0	32.7
351	4.8	114.0	22.0	0.0	0.0	104.0	26.7
352	23.0	309.0	59.6	0.0	0.0	188.0	51.9
353	0.0	588.0	113.5	539.0	134.8	192.0	39.0
354	0.0	54.0	10.4	0.0	0.0	108.0	23.0
355	0.0	134.0	25.9	0.0	0.0	106.2	22.5
356	0.0	81.0	15.6	0.0	0.0	190.1	35.6
357	0.0	235.0	45.4	0.0	0.0	294.5	43.5
358	0.0	88.0	17.0	0.0	0.0	160.5	30.2
359	0.0	40.0	7.7	0.0	0.0	93.5	20.9
360	0.0	98.0	18.9	0.0	0.0	48.0	12.8
361	2.7	307.0	59.3	0.0	0.0	383.5	82.7
362	0.5	227.0	43.8	0.0	0.0	790.0	126.1
363	20.5	268.0	51.7	0.0	0.0	132.0	29.2
364	0.0	147.0	28.4	0.0	0.0	281.8	56.7
365	0.0	356.0	68.7	0.0	0.0	465.4	89.3
366	0.0	159.0	30.7	0.0	0.0	156.0	38.0
367	0.0	458.0	88.4	0.0	0.0	294.0	45.5
368	0.0	333.0	64.3	0.0	0.0	840.2	119.1
369	0.3	125.0	24.1	0.0	0.0	58.0	12.6
371	18.4	73.0	14.1	0.0	0.0	88.0	20.6
372	0.0	66.0	12.7	0.0	0.0	285.0	43.5
373	43.6	1217.0	234.9	0.0	0.0	336.0	53.4
374	40.6	233.0	45.0	0.0	0.0	122.0	30.3
375	0.0	199.0	38.4	0.0	0.0	880.0	119.9
376	0.0	150.0	29.0	0.0	0.0	103.0	22.1
377	0.0	151.0	29.1	0.0	0.0	543.0	96.2
378	0.0	80.0	15.4	0.0	0.0	389.0	62.3
379	0.4	299.0	57.7	0.0	0.0	416.0	89.1
380	0.0	106.0	20.5	0.0	0.0	282.0	59.6
381	0.0	47.0	9.1	0.0	0.0	48.0	12.6
382	0.0	339.0	65.4	0.0	0.0	157.5	34.6
383	37.3	1126.0	217.3	0.0	0.0	1861.0	211.2
384	0.0	42.0	8.1	0.0	0.0	158.0	36.0
385	1.3	239.0	46.1	126.6	31.7	1556.0	153.6
386	0.0	75.0	14.5	0.0	0.0	91.0	22.3
387	0.0	93.0	17.9	0.0	0.0	158.0	32.2
388	0.0	85.0	16.4	0.0	0.0	63.0	17.2
389	0.0	175.0	33.8	0.0	0.0	193.0	48.2
390	0.0	41.0	7.9	0.0	0.0	26.5	8.1

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	A u d i t e d	R e p u b
344	0.0	0.0	292,530	68.7	652.1	720.8	A	
345	0.0	0.0	2,277,042	534.9	3,709.4	4,244.3		
346	0.0	0.0	326,029	76.6	915.0	991.6	A	
347	0.0	0.0	320,600	75.3	542.6	617.9		
348	0.0	0.0	774,661	182.0	1,633.4	1,815.4	A	
349	0.0	0.0	239,862	56.3	510.2	566.5	A	
350	0.0	0.0	286,765	67.4	654.5	721.9		
351	0.0	0.0	249,040	58.5	498.5	557.0		
352	0.0	0.0	559,594	131.5	1,368.0	1,499.5	A	
353	0.0	0.0	1,265,400	297.3	2,014.4	2,311.7		
354	0.0	0.0	274,549	64.5	488.5	553.0		
355	0.0	0.0	391,678	92.0	793.1	885.1		
356	0.0	0.0	335,866	78.9	854.9	933.8	A	
357	0.0	0.0	590,000	138.6	1,147.5	1,286.1	A	
358	0.0	0.0	325,000	76.3	634.5	710.8		
359	0.0	0.0	190,000	44.6	393.5	438.1		
360	0.0	0.0	215,025	50.5	483.5	534.0	A	
361	0.0	0.0	698,409	164.1	1,321.9	1,486.0		
362	0.0	0.0	780,584	183.4	1,441.3	1,624.7	A	
363	0.0	0.0	398,365	93.6	1,238.8	1,332.4		
364	0.0	0.0	616,143	144.7	1,126.2	1,270.9		
365	0.0	0.0	701,644	164.8	1,528.8	1,693.6		
366	0.0	0.0	445,737	104.7	781.2	885.9		
367	0.0	0.0	830,987	195.2	1,544.0	1,739.2	A	
368	0.0	0.0	1,316,314	309.2	2,295.9	2,605.1		
369	0.0	0.0	167,945	39.5	471.3	510.8		
371	0.0	0.0	194,225	45.6	460.8	506.4	A	
372	0.0	0.0	515,573	121.1	1,045.4	1,166.5	A	
373	0.0	0.0	2,050,500	481.7	3,939.9	4,421.6		
374	0.0	0.0	187,749	44.1	819.0	863.1		
375	0.0	0.0	882,004	207.2	1,799.0	2,006.2		
376	0.0	0.0	404,414	95.0	780.1	875.1	A	
377	0.0	0.0	587,672	138.0	1,130.7	1,268.7	A	
378	0.0	0.0	382,312	89.8	976.6	1,066.4		
379	0.0	0.0	792,400	186.1	1,718.1	1,904.2		
380	0.0	0.0	290,028	68.1	882.7	950.8		
381	0.0	0.0	227,483	53.4	533.8	587.2		
382	0.0	0.0	878,508	206.4	1,523.3	1,729.7		
383	0.0	0.0	3,456,874	812.0	5,645.6	6,457.6		
384	0.0	0.0	185,873	43.7	452.1	495.8		
385	0.0	0.0	2,206,214	518.3	4,248.7	4,767.0		
386	0.0	0.0	188,813	44.4	443.6	488.0	A	
387	0.0	0.0	210,000	49.3	478.5	527.8	A	
388	0.0	0.0	256,640	60.3	597.0	657.3	A	
389	0.0	0.0	535,620	125.8	1,022.0	1,147.8		
390	0.0	0.0	135,775	31.9	237.5	269.4	A	

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
344	2,775,990	3,068,446	2,997,779	2,997,779	0
345	15,790,916	18,067,985	18,320,851	18,067,985	0
346	3,895,155	4,221,241	4,243,803	4,221,241	-1,565
347	2,309,848	2,630,400	2,647,428	2,630,400	0
348	6,953,384	7,728,158	7,668,134	7,668,134	0
349	2,171,921	2,411,591	2,423,936	2,411,591	0
350	2,786,207	3,073,128	3,108,461	3,073,128	0
351	2,122,115	2,371,149	2,450,329	2,371,149	0
352	5,823,576	6,383,372	6,359,532	6,359,532	0
353	8,575,301	9,840,907	9,883,051	9,840,907	0
354	2,079,545	2,354,121	2,342,201	2,342,201	0
355	3,376,227	3,767,871	3,755,951	3,755,951	0
356	3,639,309	3,975,187	4,062,881	3,975,187	0
357	4,884,908	5,474,928	5,479,185	5,474,928	0
358	2,701,067	3,025,876	3,173,168	3,025,876	0
359	1,675,130	1,864,992	1,937,786	1,864,992	0
360	2,058,260	2,273,238	2,254,933	2,254,933	0
361	5,627,328	6,325,902	6,350,167	6,325,902	0
362	6,135,614	6,916,348	6,984,034	6,916,348	0
363	5,273,572	5,672,027	5,553,257	5,553,257	0
364	4,794,233	5,410,221	5,363,820	5,363,820	0
365	6,508,102	7,209,655	7,064,917	7,064,917	0
366	3,325,568	3,771,276	3,878,553	3,771,276	0
367	6,572,808	7,403,774	7,317,783	7,317,783	0
368	9,773,646	11,089,911	11,169,091	11,089,911	0
369	2,006,324	2,174,476	2,088,059	2,088,059	0
371	1,961,626	2,155,745	2,102,107	2,102,107	0
372	4,450,268	4,965,791	4,988,778	4,965,791	0
373	16,772,154	18,822,751	19,027,513	18,822,751	0
374	3,486,483	3,674,217	3,557,149	3,557,149	0
375	7,658,343	8,540,393	8,571,044	8,540,393	0
376	3,320,886	3,725,301	3,725,726	3,725,301	0
377	4,813,390	5,400,856	5,458,751	5,400,856	0
378	4,157,386	4,539,665	4,600,114	4,539,665	0
379	7,313,952	8,106,179	8,283,271	8,106,179	0
380	3,757,654	4,047,556	3,957,733	3,957,733	0
381	2,272,387	2,499,710	2,580,168	2,499,710	0
382	6,484,688	7,363,333	7,218,595	7,218,595	0
383	24,033,319	27,490,003	27,896,121	27,490,003	0
384	1,924,590	2,110,621	2,116,155	2,110,621	0
385	18,086,716	20,293,119	20,365,914	20,293,119	0
386	1,888,405	2,077,416	2,113,175	2,077,416	0
387	2,036,975	2,246,845	2,122,966	2,122,966	0
388	2,541,429	2,798,126	2,761,942	2,761,942	0
389	4,350,654	4,886,185	4,921,092	4,886,185	0
390	1,011,038	1,146,836	1,152,370	1,146,836	0

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
344	2,997,779	27.00%	809,400	460,000	460,000	15.34%
345	18,067,985	27.00%	4,878,356	4,580,213	4,580,213	25.35%
346	4,219,676	20.51%	865,777	870,404	865,777	20.52%
347	2,630,400	21.50%	565,536	569,197	565,536	21.50%
348	7,668,134	27.00%	2,070,396	2,070,396	2,070,396	27.00%
349	2,411,591	24.23%	584,328	587,320	584,328	24.23%
350	3,073,128	27.00%	829,745	608,400	608,400	19.80%
351	2,371,149	20.50%	486,086	380,000	380,000	16.03%
352	6,359,532	27.00%	1,717,074	1,335,000	1,335,000	20.99%
353	9,840,907	27.00%	2,657,045	2,668,424	2,657,045	27.00%
354	2,342,201	27.00%	632,394	355,000	355,000	15.16%
355	3,755,951	27.00%	1,014,107	833,000	833,000	22.18%
356	3,975,187	27.00%	1,073,300	800,000	800,000	20.12%
357	5,474,928	27.00%	1,478,231	1,479,380	1,478,231	27.00%
358	3,025,876	24.86%	752,233	788,850	752,233	24.86%
359	1,864,992	20.58%	383,815	102,125	102,125	5.48%
360	2,254,933	20.29%	457,526	457,526	457,526	20.29%
361	6,325,902	23.32%	1,475,200	1,323,645	1,323,645	20.92%
362	6,916,348	27.00%	1,867,414	1,885,689	1,867,414	27.00%
363	5,553,257	27.00%	1,499,379	1,388,314	1,388,314	25.00%
364	5,363,820	27.00%	1,448,231	1,300,000	1,300,000	24.24%
365	7,064,917	24.65%	1,741,502	1,270,000	1,270,000	17.98%
366	3,771,276	16.69%	629,426	609,755	609,755	16.17%
367	7,317,783	27.00%	1,975,801	1,975,801	1,975,801	27.00%
368	11,089,911	27.00%	2,994,276	2,800,000	2,800,000	25.25%
369	2,088,059	27.00%	563,776	510,000	510,000	24.42%
371	2,102,107	27.00%	567,569	440,000	440,000	20.93%
372	4,965,791	27.00%	1,340,764	1,346,970	1,340,764	27.00%
373	18,822,751	27.00%	5,082,143	4,411,000	4,411,000	23.43%
374	3,557,149	27.00%	960,430	960,430	960,430	27.00%
375	8,540,393	27.00%	2,305,906	2,314,182	2,305,906	27.00%
376	3,725,301	27.00%	1,005,831	805,000	805,000	21.61%
377	5,400,856	20.55%	1,109,876	716,850	716,850	13.27%
378	4,539,665	27.00%	1,225,710	1,180,000	1,180,000	25.99%
379	8,106,179	27.00%	2,188,668	1,947,856	1,947,856	24.03%
380	3,957,733	23.45%	928,088	700,000	700,000	17.69%
381	2,499,710	27.00%	674,922	436,650	436,650	17.47%
382	7,218,595	27.00%	1,949,021	1,800,000	1,800,000	24.94%
383	27,490,003	27.00%	7,422,301	6,974,030	6,974,030	25.37%
384	2,110,621	25.02%	528,077	350,000	350,000	16.58%
385	20,293,119	27.00%	5,479,142	5,498,797	5,479,142	27.00%
386	2,077,416	19.50%	405,096	325,000	325,000	15.64%
387	2,122,966	20.00%	424,593	299,505	299,505	14.11%
388	2,761,942	26.82%	740,753	550,000	550,000	19.91%
389	4,886,185	20.49%	1,001,179	1,008,332	1,001,179	20.49%
390	1,146,836	23.86%	273,635	65,000	65,000	5.67%

		2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old	
392	Osborne	401.9	386.6	352.7	386.6	0.0	
393	Solomon	407.7	403.4	404.7	405.3	0.0	
394	Rose Hill	1,794.3	1,739.5	1,683.5	1,739.5	0.0	
395	LaCrosse	346.0	304.8	318.5	323.1	0.0	
396	Douglass	860.1	823.3	823.3	835.6	5.0	
397	Centre	258.5	256.5	282.0	282.0	1.0	
398	Peabody-Burns	430.4	414.5	390.1	414.5	0.0	
399	Paradise	151.1	148.0	133.5	148.0	0.0	
400	Smoky Valley	921.0	950.1	1,006.6	1,006.6	0.0	
401	Chase	164.8	148.5	163.3	163.3	0.0	
402	Augusta	2,060.6	2,106.7	2,119.2	2,119.2	12.0	
403	Otis-Bison	229.5	218.0	218.3	221.9	0.0	
404	Riverton	797.7	812.6	858.6	858.6	6.0	
405	Lyons	836.2	827.6	813.5	827.6	14.0	
406	Wathena	373.0	374.5	380.0	380.0	0.0	
407	Russell	986.3	994.0	989.5	994.0	0.0	
408	Marion	634.4	641.3	631.0	641.3	0.0	
409	Atchison	1,563.0	1,544.1	1,536.8	1,548.0	21.0	
410	Durham-Hills	653.0	666.2	668.9	668.9	0.0	
411	Goessel	286.2	282.5	270.5	282.5	0.0	
412	Hoxie	331.5	316.5	324.5	324.5	0.0	
413	Chanute	1,843.6	1,793.2	1,832.5	1,832.5	0.0	
415	Hiawatha	965.4	891.8	897.5	918.2	0.0	
416	Louisburg	1,366.2	1,414.7	1,472.3	1,472.3	0.0	
417	Morris County	909.9	855.2	831.0	865.4	6.0	
418	McPherson	2,409.8	2,396.3	2,369.9	2,396.3	0.0	
419	Canton-Galva	412.8	393.7	396.4	401.0	4.0	
420	Osage City	736.6	728.6	727.5	730.9	0.0	
421	Lyndon	450.0	436.0	447.0	447.0	0.0	
422	Greensburg	306.4	298.7	279.0	298.7	0.0	
423	Moundridge	414.5	414.5	415.0	415.0	0.0	
424	Mullinville	153.6	131.4	120.0	135.0	1.5	
425	Highland	268.5	250.0	238.0	252.2	0.0	
426	Pike Valley	260.0	261.7	257.5	261.7	0.0	
427	Belleville	471.5	458.5	439.5	458.5	0.0	
428	Great Bend	3,046.9	3,025.3	3,008.8	3,027.0	15.0	
429	Troy	383.7	372.0	367.5	374.4	0.0	
430	Brown County	630.1	657.6	662.5	662.5	0.0	
431	Hoisington	652.5	612.9	623.3	629.6	4.5	
432	Victoria	276.6	265.3	262.5	268.1	0.0	
433	Midway	215.0	202.0	197.0	204.7	0.0	
434	Santa Fe	1,238.0	1,262.0	1,204.8	1,262.0	0.0	
435	Abilene	1,411.6	1,408.7	1,463.1	1,463.1	0.0	
436	Caney	899.4	817.4	805.5	840.8	12.0	
437	Auburn Washburn	4,920.5	4,986.6	5,075.0	5,075.0	21.0	
438	Skyline	444.3	418.3	352.5	418.3	0.0	

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational Weighted FTE	Bilingual Contact Hrs.
392	386.6	175.8	175.8	0.0	81.3	6.8	0.0
393	405.3	181.7	181.7	0.0	150.7	12.6	0.0
394	1,739.5	37.3	0.0	37.3	324.0	27.0	0.0
395	323.1	153.9	153.9	0.0	61.0	5.1	0.0
396	840.6	252.6	252.6	0.0	120.2	10.0	0.0
397	283.0	149.8	149.8	0.0	103.8	8.7	0.0
398	414.5	184.6	184.6	0.0	159.1	13.3	0.0
399	148.0	131.3	131.3	0.0	22.2	1.9	0.0
400	1,006.6	245.7	245.7	0.0	158.9	13.2	4.4
401	163.3	138.2	138.2	0.0	45.6	3.8	0.0
402	2,131.2	45.7	0.0	45.7	559.5	46.6	3.8
403	221.9	153.4	153.4	0.0	58.2	4.9	6.9
404	864.6	252.8	252.8	0.0	379.8	31.7	0.0
405	841.6	252.6	252.6	0.0	123.9	10.3	540.6
406	380.0	173.7	173.7	0.0	159.3	13.3	0.0
407	994.0	246.9	246.9	0.0	100.6	8.4	0.0
408	641.3	236.1	236.1	0.0	77.7	6.5	0.0
409	1,569.0	83.2	83.2	0.0	391.7	32.6	0.0
410	668.9	240.0	240.0	0.0	245.2	20.4	0.0
411	282.5	149.9	149.9	0.0	118.8	9.9	0.0
412	324.5	154.4	154.4	0.0	69.6	5.8	0.0
413	1,832.5	39.3	0.0	39.3	422.5	35.2	14.5
415	918.2	251.7	251.7	0.0	262.9	21.9	0.9
416	1,472.3	126.5	126.5	0.0	390.4	32.5	0.0
417	871.4	252.8	252.8	0.0	245.6	20.5	0.0
418	2,396.3	51.4	0.0	51.4	586.9	48.9	5.1
419	405.0	181.6	181.6	0.0	89.2	7.4	0.0
420	730.9	246.9	246.9	0.0	24.8	2.1	0.0
421	447.0	194.1	194.1	0.0	134.7	11.2	0.0
422	298.7	145.7	145.7	0.0	33.0	2.8	0.0
423	415.0	184.7	184.7	0.0	79.7	6.6	0.0
424	136.5	125.2	125.2	0.0	0.0	0.0	0.0
425	252.2	154.1	154.1	0.0	67.4	5.6	0.0
426	261.7	153.3	153.3	0.0	62.7	5.2	0.0
427	458.5	197.3	197.3	0.0	70.5	5.9	0.0
428	3,042.0	65.3	0.0	65.3	687.6	57.3	1211.6
429	374.4	171.8	171.8	0.0	38.6	3.2	0.0
430	662.5	239.2	239.2	0.0	177.0	14.8	266.7
431	634.1	235.0	235.0	0.0	193.2	16.1	0.0
432	268.1	152.5	152.5	0.0	96.8	8.1	0.0
433	204.7	150.8	150.8	0.0	54.0	4.5	0.0
434	1,262.0	198.6	198.6	0.0	381.5	31.8	0.0
435	1,463.1	130.3	130.3	0.0	462.6	38.6	0.0
436	852.8	252.7	252.7	0.0	263.0	21.9	13.3
437	5,096.0	109.3	0.0	109.3	736.7	61.4	98.3
438	418.3	185.7	185.7	0.0	83.3	6.9	5.1

	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
392	0.0	115.0	22.2	0.0	0.0	99.0	28.0
393	0.0	108.0	20.8	0.0	0.0	136.0	28.5
394	0.0	204.0	39.4	0.0	0.0	747.0	81.6
395	0.0	90.0	17.4	0.0	0.0	93.0	26.3
396	0.0	151.0	29.1	0.0	0.0	304.0	48.7
397	0.0	76.0	14.7	0.0	0.0	234.0	51.4
398	0.0	123.0	23.7	0.0	0.0	114.0	26.1
399	0.0	41.0	7.9	0.0	0.0	50.0	16.0
400	0.3	166.0	32.0	0.0	0.0	407.5	79.0
401	0.0	74.0	14.3	0.0	0.0	41.0	11.3
402	0.2	492.0	95.0	0.0	0.0	538.5	66.7
403	0.5	58.0	11.2	0.0	0.0	145.5	34.3
404	0.0	322.0	62.1	0.0	0.0	390.0	50.2
405	35.6	442.0	85.3	0.0	0.0	47.0	11.2
406	0.0	77.0	14.9	0.0	0.0	79.0	15.4
407	0.0	291.0	56.2	0.0	0.0	226.0	58.1
408	0.0	151.0	29.1	0.0	0.0	223.0	44.1
409	0.0	648.0	125.1	0.0	0.0	294.0	39.1
410	0.0	121.0	23.4	0.0	0.0	200.0	40.4
411	0.0	46.0	8.9	0.0	0.0	127.0	24.1
412	0.0	60.0	11.6	0.0	0.0	133.0	36.0
413	1.0	605.0	116.8	0.0	0.0	259.0	43.0
415	0.1	279.0	53.8	0.0	0.0	320.0	62.9
416	0.0	124.0	23.9	0.0	0.0	670.0	94.6
417	0.0	257.0	49.6	0.0	0.0	361.0	77.0
418	0.3	478.0	92.3	0.0	0.0	144.5	28.7
419	0.0	81.0	15.6	0.0	0.0	223.0	40.9
420	0.0	173.0	33.4	0.0	0.0	126.0	24.6
421	0.0	90.0	17.4	0.0	0.0	167.0	29.7
422	0.0	48.0	9.3	0.0	0.0	34.0	10.3
423	0.0	41.0	7.9	0.0	0.0	160.0	31.0
424	0.0	56.0	10.8	0.0	0.0	30.0	9.1
425	0.0	34.0	6.6	0.0	0.0	120.0	22.6
426	0.0	93.0	17.9	0.0	0.0	151.0	31.2
427	0.0	108.0	20.8	0.0	0.0	140.0	33.7
428	79.8	1392.0	268.7	0.0	0.0	283.0	50.5
429	0.0	89.0	17.2	0.0	0.0	116.0	21.7
430	17.6	276.0	53.3	0.0	0.0	341.0	56.0
431	0.0	194.0	37.4	0.0	0.0	103.0	25.4
432	0.0	23.0	4.4	0.0	0.0	65.0	16.1
433	0.0	45.0	8.7	0.0	0.0	142.0	27.0
434	0.0	278.0	53.7	0.0	0.0	642.0	96.8
435	0.0	319.0	61.6	25.1	6.3	312.0	47.5
436	0.9	221.0	42.7	0.0	0.0	295.0	50.8
437	6.5	806.0	155.6	20.8	5.2	3118.0	307.7
438	0.3	84.0	16.2	0.0	0.0	145.0	37.0

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	Audit	Repub
392	0.0	0.0	319,596	75.1	619.4	694.5	A	
393	0.0	0.0	233,225	54.8	648.9	703.7	A	
394	0.0	0.0	1,002,075	235.4	1,924.8	2,160.2		
395	0.0	0.0	227,698	53.5	525.8	579.3		
396	0.0	0.0	603,900	141.9	1,181.0	1,322.9		
397	0.0	0.0	268,800	63.1	507.6	570.7	A	
398	0.0	0.0	388,597	91.3	662.2	753.5	A	
399	0.0	0.0	125,807	29.6	305.1	334.7	A	
400	0.0	0.0	648,132	152.3	1,376.8	1,529.1	A	
401	0.0	0.0	139,500	32.8	330.9	363.7	A	
402	0.0	0.0	1,271,656	298.7	2,385.4	2,684.1		
403	0.0	0.0	199,924	47.0	426.2	473.2		
404	0.0	0.0	459,356	107.9	1,261.4	1,369.3	A	
405	0.0	0.0	663,831	155.9	1,236.6	1,392.5		
406	0.0	0.0	225,000	52.9	597.3	650.2		
407	0.0	0.0	610,200	143.3	1,363.6	1,506.9		
408	0.0	0.0	650,522	152.8	957.1	1,109.9	A	
409	0.0	0.0	1,201,162	282.2	1,849.0	2,131.2		
410	0.0	0.0	634,302	149.0	993.1	1,142.1		
411	0.0	0.0	263,800	62.0	475.3	537.3	A	
412	0.0	0.0	298,055	70.0	532.3	602.3	A	
413	0.0	0.0	1,482,438	348.2	2,067.8	2,416.0	A	
415	0.0	0.0	819,901	192.6	1,308.6	1,501.2	A	
416	0.0	0.0	960,441	225.6	1,749.8	1,975.4	A	
417	0.0	0.0	671,697	157.8	1,271.3	1,429.1		
418	0.0	0.0	1,498,017	351.9	2,617.9	2,969.8		
419	0.0	0.0	295,844	69.5	650.5	720.0		
420	0.0	0.0	549,681	129.1	1,037.9	1,167.0	A	
421	0.0	0.0	323,274	75.9	699.4	775.3	A	
422	0.0	0.0	237,000	55.7	466.8	522.5	A	
423	0.0	0.0	286,927	67.4	645.2	712.6		
424	0.0	0.0	116,148	27.3	281.6	308.9		
425	0.0	0.0	240,000	56.4	441.1	497.5		
426	0.0	0.0	226,505	53.2	469.3	522.5		
427	0.0	0.0	378,534	88.9	716.2	805.1		
428	0.0	0.0	1,418,304	333.2	3,563.6	3,896.8		
429	0.0	0.0	394,840	92.8	588.3	681.1	A	
430	0.0	0.0	643,085	151.1	1,043.4	1,194.5	A	
431	0.0	0.0	431,000	101.2	948.0	1,049.2	A	
432	0.0	0.0	184,978	43.5	449.2	492.7	A	
433	0.0	0.0	200,000	47.0	395.7	442.7		
434	0.0	0.0	1,013,750	238.1	1,642.9	1,881.0		
435	0.0	0.0	716,359	168.3	1,747.4	1,915.7	A	
436	0.0	0.0	425,700	100.0	1,221.8	1,321.8		
437	0.0	0.0	3,147,696	739.4	5,741.7	6,481.1	A	
438	0.0	0.0	268,593	63.1	664.4	727.5	A	

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
392	2,636,786	2,956,487	2,956,061	2,956,061	0
393	2,762,367	2,995,651	2,988,414	2,988,414	0
394	8,193,874	9,195,971	9,225,345	9,195,971	0
395	2,238,331	2,466,080	2,344,756	2,344,756	0
396	5,027,517	5,631,585	5,649,890	5,631,585	0
397	2,160,853	2,429,470	2,493,325	2,429,470	0
398	2,818,985	3,207,650	3,189,770	3,189,770	0
399	1,298,811	1,424,818	1,472,071	1,424,818	0
400	5,861,038	6,509,379	6,422,536	6,422,536	0
401	1,408,641	1,548,271	1,545,717	1,545,717	0
402	10,154,648	11,426,214	11,284,881	11,284,881	0
403	1,814,333	2,014,412	2,058,685	2,014,412	0
404	5,369,780	5,829,110	5,685,649	5,685,649	0
405	5,264,206	5,927,873	5,971,294	5,927,873	0
406	2,542,706	2,767,901	2,785,355	2,767,901	0
407	5,804,845	6,414,873	6,409,339	6,409,339	0
408	4,074,375	4,724,844	4,783,165	4,724,844	0
409	7,871,193	9,072,518	9,731,502	9,072,518	0
410	4,227,627	4,861,920	4,862,771	4,861,920	0
411	2,023,352	2,287,286	2,283,881	2,283,881	0
412	2,266,001	2,563,991	2,493,325	2,493,325	0
413	8,802,625	10,284,912	10,112,929	10,112,929	0
415	5,570,710	6,390,608	6,329,733	6,329,733	-799
416	7,448,899	8,409,278	8,395,230	8,395,230	-577
417	5,411,924	6,083,679	6,137,317	6,083,679	0
418	11,144,400	12,642,439	12,606,680	12,606,680	0
419	2,769,179	3,065,040	3,103,779	3,065,040	0
420	4,418,340	4,967,919	5,036,031	4,967,919	0
421	2,977,346	3,300,452	3,307,689	3,300,452	0
422	1,987,168	2,224,283	2,237,905	2,224,283	0
423	2,746,616	3,033,538	3,057,803	3,033,538	0
424	1,198,771	1,314,987	1,337,975	1,314,987	0
425	1,877,763	2,117,858	2,142,974	2,117,858	0
426	1,997,810	2,224,283	2,212,363	2,212,363	0
427	3,048,863	3,427,311	3,433,271	3,427,311	0
428	15,170,245	16,588,678	16,652,107	16,588,678	0
429	2,504,393	2,899,443	2,874,326	2,874,326	0
430	4,441,754	5,084,987	5,004,529	5,004,529	0
431	4,035,636	4,466,444	4,469,850	4,466,444	0
432	1,912,244	2,097,424	2,094,018	2,094,018	0
433	1,684,495	1,884,574	1,887,128	1,884,574	0
434	6,993,825	8,007,417	8,020,188	8,007,417	0
435	7,438,682	8,155,135	8,057,650	8,057,650	0
436	5,201,203	5,626,903	5,626,051	5,626,051	0
437	24,442,417	27,590,043	27,288,221	27,288,221	0
438	2,828,351	3,096,968	3,112,718	3,096,968	0

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
392	2,956,061	18.82%	556,331	400,000	400,000	13.53%
393	2,988,414	25.68%	767,425	320,000	320,000	10.71%
394	9,195,971	27.00%	2,482,912	2,451,500	2,451,500	26.66%
395	2,344,756	27.00%	633,084	526,500	526,500	22.45%
396	5,631,585	26.27%	1,479,417	1,290,000	1,290,000	22.91%
397	2,429,470	27.00%	655,957	385,000	385,000	15.85%
398	3,189,770	21.18%	675,593	375,000	375,000	11.76%
399	1,424,818	27.00%	384,701	395,000	384,701	27.00%
400	6,422,536	26.93%	1,729,589	1,580,575	1,580,575	24.61%
401	1,545,717	25.96%	401,268	401,268	401,268	25.96%
402	11,284,881	27.00%	3,046,918	2,934,069	2,934,069	26.00%
403	2,014,412	23.15%	466,336	350,000	350,000	17.37%
404	5,685,649	26.67%	1,516,363	1,275,000	1,275,000	22.42%
405	5,927,873	25.58%	1,516,350	1,423,000	1,423,000	24.01%
406	2,767,901	27.00%	747,333	286,000	286,000	10.33%
407	6,409,339	27.00%	1,730,522	1,602,300	1,602,300	25.00%
408	4,724,844	26.14%	1,235,074	900,000	900,000	19.05%
409	9,072,518	27.00%	2,449,580	2,432,875	2,432,875	26.82%
410	4,861,920	27.00%	1,312,718	1,312,948	1,312,718	27.00%
411	2,283,881	27.00%	616,648	470,000	470,000	20.58%
412	2,493,325	25.00%	623,331	425,000	425,000	17.05%
413	10,112,929	27.00%	2,730,491	2,730,491	2,730,491	27.00%
415	6,328,934	25.00%	1,582,433	1,216,000	1,216,000	19.21%
416	8,394,653	27.00%	2,266,712	2,266,712	2,266,712	27.00%
417	6,083,679	20.59%	1,252,630	905,000	905,000	14.88%
418	12,606,680	27.00%	3,403,804	3,403,804	3,403,804	27.00%
419	3,065,040	25.00%	766,260	750,000	750,000	24.47%
420	4,967,919	27.00%	1,341,338	100,000	100,000	2.01%
421	3,300,452	22.10%	729,400	350,000	350,000	10.60%
422	2,224,283	26.84%	596,998	600,654	596,998	26.84%
423	3,033,538	27.00%	819,055	825,607	819,055	27.00%
424	1,314,987	27.00%	355,046	347,500	347,500	26.43%
425	2,117,858	21.58%	457,034	232,000	232,000	10.95%
426	2,212,363	21.43%	474,109	316,330	316,330	14.30%
427	3,427,311	27.00%	925,374	855,000	855,000	24.95%
428	16,588,678	27.00%	4,478,943	4,163,027	4,163,027	25.10%
429	2,874,326	24.45%	702,773	608,000	608,000	21.15%
430	5,004,529	27.00%	1,351,223	1,351,223	1,351,223	27.00%
431	4,466,444	25.00%	1,116,611	1,117,463	1,116,611	25.00%
432	2,094,018	27.00%	565,385	565,385	565,385	27.00%
433	1,884,574	19.66%	370,507	0	0	0.00%
434	8,007,417	27.00%	2,162,003	1,844,643	1,844,643	23.04%
435	8,057,650	27.00%	2,175,566	2,175,566	2,175,566	27.00%
436	5,626,051	25.00%	1,406,513	884,000	884,000	15.71%
437	27,288,221	27.00%	7,367,820	7,367,820	7,367,820	27.00%
438	3,096,968	25.00%	774,242	506,000	506,000	16.34%

		2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old	
439	Sedgwick	505.9	520.5	528.5	528.5	0.0	
440	Halstead	695.8	682.9	701.9	701.9	5.0	
441	Sabetha	937.4	921.9	906.5	921.9	0.0	
442	Nemaha Valley	479.9	498.9	498.4	498.9	0.0	
443	Dodge City	5,524.4	5,599.3	5,564.5	5,599.3	65.5	
444	Little River	271.6	281.7	285.0	285.0	0.0	
445	Coffeyville	1,873.5	1,849.5	1,783.3	1,849.5	14.0	
446	Independence	1,959.4	1,922.8	1,884.7	1,922.8	6.0	
447	Cherryvale	596.8	590.6	668.5	668.5	5.0	
448	Inman	439.0	440.5	422.5	440.5	0.0	
449	Easton	698.8	691.2	691.1	693.7	0.0	
450	Shawnee Heights	3,331.0	3,355.7	3,370.6	3,370.6	0.0	
451	B & B	238.5	227.0	208.0	227.0	0.0	
452	Stanton County	482.8	457.0	444.4	461.4	10.0	
453	Leavenworth	3,944.2	3,871.6	3,879.2	3,898.3	61.0	
454	Burlingame	350.0	332.0	328.0	336.7	4.0	
455	Hillcrest	124.0	118.0	96.5	118.0	0.0	
456	Marais Des Cygnes	267.0	263.0	258.7	263.0	0.0	
457	Garden City	6,948.0	6,864.2	6,777.9	6,864.2	81.5	
458	Basehor-Linwood	2,024.0	2,047.1	2,062.7	2,062.7	0.0	
459	Bucklin	266.5	254.0	243.5	254.7	2.0	
460	Hesston	794.1	766.5	763.0	774.5	0.0	
461	Neodesha	759.8	719.6	725.0	734.8	17.0	
462	Central	343.3	346.1	350.0	350.0	0.0	
463	Udall	362.5	361.4	366.7	366.7	2.0	
464	Tonganoxie	1,518.7	1,572.7	1,640.7	1,640.7	0.0	
465	Winfield	2,501.4	2,455.8	2,403.0	2,455.8	12.0	
466	Scott County	890.1	871.9	888.2	888.2	12.5	
467	Leoti	477.1	472.0	445.4	472.0	11.0	
468	Healy	110.5	117.5	104.0	117.5	0.0	
469	Lansing	2,018.5	2,097.0	2,150.5	2,150.5	0.0	
470	Arkansas City	2,797.1	2,776.4	2,699.1	2,776.4	49.5	
471	Dexter	208.8	225.8	234.5	234.5	0.0	
473	Chapman	1,002.2	955.9	963.7	973.9	0.0	
474	Haviland	172.0	164.4	171.0	171.0	5.0	
475	Junction City	6,011.9	6,062.7	5,909.3	6,062.7	0.0	
476	Copeland	124.0	112.5	125.0	125.0	2.0	
477	Ingalls	256.0	241.0	242.4	246.5	3.5	
479	Crest	241.5	236.0	248.0	248.0	0.0	
480	Liberal	4,203.4	4,130.9	4,171.2	4,171.2	44.5	
481	Rural Vista	419.5	426.8	395.5	426.8	0.0	
482	Dighton	250.6	241.3	241.7	244.5	2.5	
483	Kismet-Plains	712.0	649.5	667.0	676.2	18.0	
484	Fredonia	727.0	741.8	738.0	741.8	4.5	
486	Elwood	350.0	289.5	297.4	312.3	0.0	
487	Herington	504.7	506.9	509.2	509.2	0.0	

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational Weighted FTE	Bilingual Contact Hrs.
439	528.5	214.9	214.9	0.0	170.1	14.2	0.0
440	706.9	244.5	244.5	0.0	220.0	18.3	0.0
441	921.9	251.6	251.6	0.0	128.2	10.7	1.0
442	498.9	207.8	207.8	0.0	231.9	19.3	0.0
443	5,664.8	121.5	0.0	121.5	1190.7	99.2	9926.9
444	285.0	149.3	149.3	0.0	57.0	4.8	0.0
445	1,863.5	40.0	0.0	40.0	767.5	64.0	10.2
446	1,928.8	41.4	0.0	41.4	168.1	14.0	8.1
447	673.5	240.6	240.6	0.0	160.3	13.4	0.0
448	440.5	192.3	192.3	0.0	132.2	11.0	0.0
449	693.7	243.1	243.1	0.0	246.2	20.5	0.0
450	3,370.6	72.3	0.0	72.3	616.3	51.4	48.9
451	227.0	153.8	153.8	0.0	78.6	6.6	0.0
452	471.4	200.8	200.8	0.0	56.3	4.7	371.8
453	3,959.3	84.9	0.0	84.9	943.7	78.6	150.1
454	340.7	160.3	160.3	0.0	107.5	9.0	0.0
455	118.0	114.1	114.1	0.0	12.8	1.1	0.0
456	263.0	153.1	153.1	0.0	119.5	10.0	0.0
457	6,945.7	149.0	0.0	149.0	1204.2	100.4	7117.4
458	2,062.7	44.2	0.0	44.2	550.2	45.9	0.0
459	256.7	153.8	153.8	0.0	0.0	0.0	31.3
460	774.5	250.1	250.1	0.0	178.5	14.9	42.7
461	751.8	248.6	248.6	0.0	210.8	17.6	0.0
462	350.0	163.5	163.5	0.0	60.2	5.0	0.0
463	368.7	169.9	169.9	0.0	81.2	6.8	0.0
464	1,640.7	47.1	47.1	0.0	29.6	2.5	0.0
465	2,467.8	52.9	0.0	52.9	1127.9	94.0	62.2
466	900.7	252.3	252.3	0.0	107.6	9.0	682.7
467	483.0	203.8	203.8	0.0	66.7	5.6	592.7
468	117.5	113.7	113.7	0.0	30.3	2.5	29.1
469	2,150.5	46.1	0.0	46.1	252.2	21.0	10.2
470	2,825.9	60.6	0.0	60.6	1085.1	90.4	319.2
471	234.5	154.3	154.3	0.0	0.0	0.0	0.0
473	973.9	248.6	248.6	0.0	357.9	29.8	0.0
474	176.0	143.1	143.1	0.0	0.0	0.0	0.0
475	6,062.7	130.0	0.0	130.0	530.8	44.2	911.8
476	127.0	119.7	119.7	0.0	18.1	1.5	265.9
477	250.0	154.2	154.2	0.0	22.5	1.9	99.1
479	248.0	154.3	154.3	0.0	81.5	6.8	0.0
480	4,215.7	90.4	0.0	90.4	500.8	41.7	4818.3
481	426.8	188.3	188.3	0.0	197.4	16.5	0.0
482	247.0	154.3	154.3	0.0	0.0	0.0	0.0
483	694.2	243.1	243.1	0.0	32.7	2.7	1227.0
484	746.3	248.2	248.2	0.0	102.3	8.5	0.0
486	312.3	149.9	149.9	0.0	29.6	2.5	0.0
487	509.2	210.4	210.4	0.0	109.4	9.1	0.0

Kansas State Depa							
2006 Legal I							
	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
439	0.0	89.0	17.2	0.0	0.0	62.0	11.1
440	0.0	186.0	35.9	0.0	0.0	394.0	60.1
441	0.1	161.0	31.1	0.0	0.0	340.0	65.4
442	0.0	74.0	14.3	0.0	0.0	162.7	29.4
443	653.5	3399.0	656.0	0.0	0.0	2146.5	292.4
444	0.0	52.0	10.0	0.0	0.0	173.0	36.4
445	0.7	1008.0	194.5	864.0	216.0	464.0	67.0
446	0.5	725.0	139.9	0.0	0.0	414.0	69.6
447	0.0	231.0	44.6	0.0	0.0	78.0	15.8
448	0.0	47.0	9.1	0.0	0.0	171.0	32.1
449	0.0	86.0	16.6	0.0	0.0	494.0	70.0
450	3.2	516.0	99.6	63.3	15.8	2558.0	261.7
451	0.0	29.0	5.6	0.0	0.0	161.0	28.7
452	24.5	187.0	36.1	0.0	0.0	148.0	40.9
453	9.9	1570.0	303.0	0.0	0.0	321.0	32.6
454	0.0	75.0	14.5	0.0	0.0	85.0	16.1
455	0.0	35.0	6.8	0.0	0.0	56.0	14.6
456	0.0	125.0	24.1	0.0	0.0	161.0	30.1
457	468.6	3366.0	649.6	0.0	0.0	1734.0	294.4
458	0.0	126.0	24.3	0.0	0.0	1008.0	114.8
459	2.1	84.0	16.2	0.0	0.0	103.0	26.5
460	2.8	100.0	19.3	0.0	0.0	107.5	18.4
461	0.0	229.0	44.2	0.0	0.0	103.0	20.7
462	0.0	84.0	16.2	0.0	0.0	185.0	40.5
463	0.0	76.0	14.7	0.0	0.0	124.0	24.8
464	0.0	201.0	38.8	0.0	0.0	698.0	95.6
465	4.1	793.0	153.0	85.0	21.3	720.5	112.3
466	44.9	285.0	55.0	94.4	23.6	189.0	50.2
467	39.0	150.0	29.0	0.0	0.0	153.0	42.7
468	1.9	33.0	6.4	0.0	0.0	10.0	3.8
469	0.7	157.0	30.3	0.0	0.0	602.0	67.2
470	21.0	1360.0	262.5	0.0	0.0	845.0	119.7
471	0.0	74.0	14.3	0.0	0.0	72.0	17.9
473	0.0	202.0	39.0	0.0	0.0	464.5	94.2
474	0.0	58.0	11.2	0.0	0.0	34.0	10.3
475	60.0	2098.0	404.9	0.0	0.0	1051.0	150.6
476	17.5	59.0	11.4	0.0	0.0	64.0	16.1
477	6.5	62.0	12.0	0.0	0.0	98.0	23.9
479	0.0	87.0	16.8	0.0	0.0	148.0	30.0
480	317.2	2460.0	474.8	0.0	0.0	368.5	63.1
481	0.0	104.0	20.1	0.0	0.0	191.0	41.3
482	0.0	72.0	13.9	0.0	0.0	44.0	15.5
483	80.8	331.0	63.9	0.0	0.0	514.0	101.5
484	0.0	258.0	49.8	0.0	0.0	310.0	64.1
486	0.0	151.0	29.1	0.0	0.0	0.0	0.0
487	0.0	140.0	27.0	0.0	0.0	70.0	14.6

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	A	R
							u	e
							d	p
							i	b
							t	
							e	
439	0.0	0.0	301,539	70.8	785.9	856.7	A	
440	0.0	0.0	431,706	101.4	1,065.7	1,167.1		
441	0.0	0.0	599,835	140.9	1,280.8	1,421.7	A	
442	0.0	0.0	297,985	70.0	769.7	839.7		
443	0.0	0.0	3,688,501	866.5	7,487.4	8,353.9		
444	0.0	0.0	253,649	59.6	485.5	545.1		
445	0.0	0.0	1,318,100	309.6	2,445.7	2,755.3	A	
446	0.0	0.0	1,049,278	246.5	2,194.2	2,440.7	A	
447	0.0	0.0	342,091	80.4	987.9	1,068.3	A	
448	0.0	0.0	299,520	70.4	685.0	755.4		
449	0.0	0.0	516,319	121.3	1,043.9	1,165.2		
450	0.0	0.0	1,866,701	438.5	3,874.6	4,313.1		
451	0.0	0.0	108,813	25.6	421.7	447.3		
452	0.0	0.0	221,223	52.0	778.4	830.4	A	
453	0.0	0.0	2,600,668	610.9	4,468.3	5,079.2		
454	0.0	0.0	278,536	65.4	540.6	606.0	A	
455	0.0	0.0	93,062	21.9	254.6	276.5		
456	0.0	0.0	195,014	45.8	480.3	526.1	A	
457	0.0	0.0	3,627,789	852.2	8,607.7	9,459.9		
458	0.0	0.0	1,089,761	256.0	2,291.9	2,547.9		
459	0.0	0.0	187,840	44.1	455.3	499.4	A	
460	0.0	0.0	463,351	108.8	1,080.0	1,188.8		
461	0.0	0.0	459,116	107.8	1,082.9	1,190.7		
462	0.0	0.0	224,702	52.8	575.2	628.0	A	
463	0.0	0.0	207,117	48.7	584.9	633.6		
464	0.0	0.0	875,084	205.6	1,824.7	2,030.3		
465	0.0	0.0	1,599,689	375.8	2,905.4	3,281.2		
466	0.0	0.0	473,951	111.3	1,335.7	1,447.0		
467	0.0	0.0	215,377	50.6	803.1	853.7		
468	0.0	0.0	132,337	31.1	245.8	276.9	A	
469	0.0	0.0	1,010,743	237.4	2,315.8	2,553.2		
470	0.0	0.0	1,783,373	418.9	3,380.1	3,799.0		
471	0.0	0.0	151,549	35.6	421.0	456.6	A	
473	0.0	0.0	521,400	122.5	1,385.5	1,508.0	A	
474	0.0	0.0	136,667	32.1	340.6	372.7		
475	0.0	0.0	4,311,000	1,012.7	6,852.4	7,865.1		
476	0.0	0.0	83,000	19.5	293.2	312.7	A	
477	0.0	0.0	160,466	37.7	448.5	486.2	A	
479	0.0	0.0	246,706	58.0	455.9	513.9	A	
480	0.0	0.0	1,484,200	348.6	5,202.9	5,551.5		
481	0.0	0.0	254,053	59.7	693.0	752.7	A	
482	0.0	0.0	158,945	37.3	430.7	468.0		
483	0.0	0.0	510,286	119.9	1,186.2	1,306.1		
484	0.0	0.0	493,338	115.9	1,116.9	1,232.8		
486	0.0	0.0	190,280	44.7	493.8	538.5		
487	0.0	0.0	262,644	61.7	770.3	832.0	A	

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
439	3,345,576	3,646,972	3,576,731	3,576,731	0
440	4,536,685	4,968,345	4,877,245	4,877,245	0
441	5,452,366	6,052,177	6,057,285	6,052,177	0
442	3,276,613	3,574,603	3,603,976	3,574,603	0
443	31,873,862	35,562,552	36,104,894	35,562,552	0
444	2,066,774	2,320,491	2,304,314	2,304,314	0
445	10,411,345	11,729,312	11,730,164	11,729,312	0
446	9,340,709	10,390,060	10,476,477	10,390,060	0
447	4,205,490	4,547,753	4,156,535	4,156,535	0
448	2,916,045	3,215,738	3,218,292	3,215,738	0
449	4,443,882	4,960,256	4,962,385	4,960,256	0
450	16,494,172	18,360,867	18,524,761	18,360,867	0
451	1,795,177	1,904,156	1,944,172	1,904,156	0
452	3,313,649	3,535,013	3,571,197	3,535,013	0
453	19,021,553	21,622,154	21,772,001	21,622,154	0
454	2,301,334	2,579,742	2,559,308	2,559,308	0
455	1,083,832	1,177,061	1,202,603	1,177,061	0
456	2,044,637	2,239,608	2,211,937	2,211,937	0
457	36,642,979	40,270,794	40,286,120	40,270,794	0
458	9,756,618	10,846,410	10,798,306	10,798,306	0
459	1,938,212	2,125,946	2,182,990	2,125,946	0
460	4,597,560	5,060,722	5,034,328	5,034,328	0
461	4,609,905	5,068,810	5,049,653	5,049,653	0
462	2,448,626	2,673,396	2,652,537	2,652,537	0
463	2,489,919	2,697,235	2,694,255	2,694,255	0
464	7,767,748	8,642,987	9,161,064	8,642,987	0
465	12,368,288	13,968,068	14,027,666	13,968,068	0
466	5,686,075	6,159,879	6,149,662	6,149,662	0
467	3,418,797	3,634,201	3,623,133	3,623,133	0
468	1,046,371	1,178,763	1,187,703	1,178,763	0
469	9,858,361	10,868,972	10,600,781	10,600,781	0
470	14,389,086	16,172,343	16,409,032	16,172,343	0
471	1,792,197	1,943,746	1,894,791	1,894,791	0
473	5,898,074	6,419,556	6,410,191	6,410,191	0
474	1,449,934	1,586,584	1,576,367	1,576,367	0
475	29,170,667	33,481,731	35,538,287	33,481,731	0
476	1,248,152	1,331,164	1,288,168	1,288,168	0
477	1,909,265	2,069,753	2,201,720	2,069,753	0
479	1,940,766	2,187,672	2,262,170	2,187,672	0
480	22,148,745	23,632,736	23,614,856	23,614,856	0
481	2,950,101	3,204,244	3,199,561	3,199,561	0
482	1,833,490	1,992,276	2,001,216	1,992,276	0
483	5,049,653	5,560,068	5,495,361	5,495,361	0
484	4,754,643	5,248,030	5,280,383	5,248,030	0
486	2,102,107	2,292,395	2,303,463	2,292,395	0
487	3,279,167	3,541,824	3,506,491	3,506,491	0

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
439	3,576,731	27.00%	965,717	340,000	340,000	9.51%
440	4,877,245	25.42%	1,239,796	831,000	831,000	17.04%
441	6,052,177	27.00%	1,634,088	1,621,026	1,621,026	26.78%
442	3,574,603	27.00%	965,143	490,000	490,000	13.71%
443	35,562,552	25.00%	8,890,638	9,026,224	8,890,638	25.00%
444	2,304,314	27.00%	622,165	420,000	420,000	18.23%
445	11,729,312	27.00%	3,166,914	3,167,144	3,166,914	27.00%
446	10,390,060	27.00%	2,805,316	2,612,946	2,612,946	25.15%
447	4,156,535	27.00%	1,122,264	790,000	790,000	19.01%
448	3,215,738	24.96%	802,648	550,000	550,000	17.10%
449	4,960,256	22.65%	1,123,498	995,000	995,000	20.06%
450	18,360,867	27.00%	4,957,434	4,631,190	4,631,190	25.22%
451	1,904,156	23.81%	453,380	145,000	145,000	7.61%
452	3,535,013	23.54%	832,142	795,000	795,000	22.49%
453	21,622,154	27.00%	5,837,982	5,878,440	5,837,982	27.00%
454	2,559,308	25.00%	639,827	360,000	360,000	14.07%
455	1,177,061	19.90%	234,235	239,318	234,235	19.90%
456	2,211,937	20.65%	456,765	275,000	275,000	12.43%
457	40,270,794	25.43%	10,240,863	7,515,633	7,515,633	18.66%
458	10,798,306	27.00%	2,915,543	2,915,543	2,915,543	27.00%
459	2,125,946	21.46%	456,228	348,052	348,052	16.37%
460	5,034,328	27.00%	1,359,269	1,037,875	1,037,875	20.62%
461	5,049,653	25.27%	1,276,047	1,363,406	1,276,047	25.27%
462	2,652,537	23.42%	621,224	601,012	601,012	22.66%
463	2,694,255	25.00%	673,564	560,000	560,000	20.78%
464	8,642,987	27.00%	2,333,606	2,000,000	2,000,000	23.14%
465	13,968,068	27.00%	3,771,378	3,787,470	3,771,378	27.00%
466	6,149,662	25.00%	1,537,416	1,537,416	1,537,416	25.00%
467	3,623,133	25.38%	919,551	600,000	600,000	16.56%
468	1,178,763	27.00%	318,266	320,680	318,266	27.00%
469	10,600,781	27.00%	2,862,211	2,862,211	2,862,211	27.00%
470	16,172,343	27.00%	4,366,533	4,102,258	4,102,258	25.37%
471	1,894,791	27.00%	511,594	78800	78,800	4.16%
473	6,410,191	23.24%	1,489,728	1,337,300	1,337,300	20.86%
474	1,576,367	27.00%	425,619	345,000	345,000	21.89%
475	33,481,731	27.00%	9,040,067	8,884,571	8,884,571	26.54%
476	1,288,168	27.00%	347,805	305,000	305,000	23.68%
477	2,069,753	22.79%	471,697	0	0	0.00%
479	2,187,672	27.00%	590,671	215,000	215,000	9.83%
480	23,614,856	27.00%	6,376,011	4,150,000	4,150,000	17.57%
481	3,199,561	24.74%	791,571	400,000	400,000	12.50%
482	1,992,276	26.17%	521,379	450,000	450,000	22.59%
483	5,495,361	15.24%	837,493	242,815	242,815	4.42%
484	5,248,030	24.26%	1,273,172	1,059,521	1,059,521	20.19%
486	2,292,395	25.00%	573,099	268,000	268,000	11.69%
487	3,506,491	27.00%	946,753	889,214	889,214	25.36%

	2/27/2006	2	2a	2b	2c	3
USD No.	USD Name	FTE Enroll Exc4yr at risk 9/20/2003	FTE Enroll Exc4yr at risk 9/20/2004	FTE Enroll Exc4yr at risk 9/20/2005	Adjusted Enrollment	At Risk 4 Year Old
488	Axtell	312.6	301.6	307.0	307.1	6.5
489	Hays	3,003.7	2,886.7	2,849.5	2,913.3	20.0
490	El Dorado	2,067.0	2,101.5	2,071.0	2,101.5	15.0
491	Eudora	1,200.5	1,234.7	1,288.6	1,288.6	0.0
492	Flinthills	316.6	311.2	313.5	313.8	0.0
493	Columbus	1,265.6	1,199.5	1,157.0	1,207.4	9.5
494	Syracuse	482.0	463.0	453.0	466.0	6.0
495	Ft. Larned	890.8	927.0	918.8	927.0	0.0
496	Pawnee Heights	197.5	177.6	178.5	184.5	0.0
497	Lawrence	9,552.3	9,696.7	9,804.4	9,804.4	51.0
498	Valley Heights	395.0	375.5	374.4	381.6	5.5
499	Galena	751.4	754.5	732.5	754.5	6.0
500	Kansas City	19,236.0	18,944.5	18,656.0	18,945.5	221.5
501	Topeka	13,282.0	12,903.5	12,547.9	12,911.1	59.5
502	Lewis	129.0	136.5	117.0	136.5	2.0
503	Parsons	1,514.7	1,472.9	1,420.1	1,472.9	12.0
504	Oswego	512.5	490.0	462.5	490.0	6.0
505	Chetopa	276.0	288.2	557.0	557.0	3.5
506	Labette County	1,642.5	1,630.2	1,627.7	1,633.5	10.5
507	Satanta	385.5	383.0	372.0	383.0	5.5
508	Baxter Springs	832.3	820.2	845.0	845.0	12.5
509	South Haven	220.5	224.0	244.5	244.5	0.0
511	Attica	133.0	128.5	120.0	128.5	0.0
512	Shawnee Mission	28,218.6	27,874.9	27,477.2	27,874.9	0.0
TOTALS		440,789.3	439,293.0	439,928.4	445,291.4	2,780.0

	3a	4			5	6	7
USD No.	Total Enrollment	Low & Corr. Weighted FTE	Low Enrollment	Correlation	Vocational Contact Hrs.	Vocational Weighted FTE	Bilingual Contact Hrs.
488	313.6	150.4	150.4	0.0	45.1	3.8	0.0
489	2,933.3	62.9	0.0	62.9	695.0	57.9	180.4
490	2,116.5	45.4	0.0	45.4	298.1	24.8	6.0
491	1,288.6	191.1	191.1	0.0	448.2	37.4	3.6
492	313.8	150.5	150.5	0.0	64.4	5.4	0.0
493	1,216.9	210.1	210.1	0.0	553.9	46.2	0.0
494	472.0	201.0	201.0	0.0	55.8	4.7	453.7
495	927.0	251.4	251.4	0.0	178.6	14.9	0.0
496	184.5	145.8	145.8	0.0	14.2	1.2	0.0
497	9,855.4	211.4	0.0	211.4	1495.8	124.7	1373.9
498	387.1	176.0	176.0	0.0	76.8	6.4	0.0
499	760.5	249.2	249.2	0.0	234.6	19.6	0.0
500	19,167.0	411.1	0.0	411.1	5067.1	422.3	11520.3
501	12,970.6	278.2	0.0	278.2	206.9	17.2	635.0
502	138.5	126.4	126.4	0.0	11.4	1.0	16.3
503	1,484.9	121.2	121.2	0.0	522.4	43.5	0.0
504	496.0	207.1	207.1	0.0	68.6	5.7	0.0
505	560.5	221.8	221.8	0.0	67.6	5.6	0.0
506	1,644.0	45.3	45.3	0.0	778.2	64.9	0.0
507	388.5	176.4	176.4	0.0	96.3	8.0	786.1
508	857.5	252.8	252.8	0.0	257.9	21.5	25.3
509	244.5	154.4	154.4	0.0	49.7	4.1	0.0
511	128.5	120.6	120.6	0.0	39.3	3.3	0.0
512	27,874.9	597.9	0.0	597.9	5130.2	427.5	1650.9
TOTALS	448,071.4	52,618.5	45,955.0	6,663.5	94,583.3	7,883.4	79,255.5

Kansas State Depa							
2006 Legal I							
	8	9	10	11	12	13	13a
USD No.	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE	New Fac. FTE	New Fac. Weighted FTE	Over 2.5 Current Yr	Trans. Weighted FTE
488	0.0	55.0	10.6	0.0	0.0	163.9	34.3
489	11.9	692.0	133.6	0.0	0.0	690.6	118.2
490	0.4	682.0	131.6	0.0	0.0	519.0	74.2
491	0.2	210.0	40.5	0.0	0.0	172.0	25.8
492	0.0	62.0	12.0	0.0	0.0	218.0	48.4
493	0.0	441.0	85.1	39.0	9.8	474.0	86.7
494	29.9	197.0	38.0	0.0	0.0	90.5	30.2
495	0.0	277.0	53.5	0.0	0.0	259.0	59.0
496	0.0	45.0	8.7	0.0	0.0	88.5	22.4
497	90.4	2175.0	419.8	0.0	0.0	1959.0	223.5
498	0.0	102.0	19.7	0.0	0.0	263.0	48.6
499	0.0	395.0	76.2	0.0	0.0	50.0	7.3
500	758.4	12600.0	2,431.8	507.5	126.9	4380.0	432.3
501	41.8	7206.0	1,390.8	51.7	12.9	1675.0	165.3
502	1.1	54.0	10.4	0.0	0.0	70.0	17.7
503	0.0	626.0	120.8	0.0	0.0	15.0	3.9
504	0.0	173.0	33.4	0.0	0.0	30.5	6.5
505	0.0	266.0	51.3	0.0	0.0	77.5	16.8
506	0.0	469.0	90.5	0.0	0.0	867.0	149.8
507	51.8	154.0	29.7	0.0	0.0	104.0	24.6
508	1.7	315.0	60.8	0.0	0.0	65.0	10.3
509	0.0	60.0	11.6	0.0	0.0	82.0	18.3
511	0.0	36.0	6.9	0.0	0.0	23.0	6.6
512	108.7	3474.0	670.5	72.0	18.0	6213.0	613.2
TOTALS	5,217.7	135,194	26,092.8	15,098.3	3,774.9	139,248.0	19,491.0

Department of Education								
Maximum File								
	14		14a	14b	15	15a		
USD No.	Ancillary Weighting FTE	Declining Weighting FTE	Spec Ed State Aid FY2006	Spec Ed Wtg. FTE	Sub Total Wtd FTE (exc Spec Ed)	Total Weighted FTE (inc Spec Ed)	Audited	Repub
488	0.0	0.0	177,732	41.8	512.7	554.5	A	
489	0.0	117.4	2,084,567	489.7	3,435.2	3,924.9		
490	0.0	0.0	1,342,035	315.3	2,392.9	2,708.2		
491	0.0	0.0	588,600	138.3	1,583.6	1,721.9	A	
492	0.0	0.0	238,746	56.1	530.1	586.2		
493	0.0	0.0	770,116	180.9	1,654.8	1,835.7	A	
494	0.0	0.0	230,840	54.2	775.8	830.0		
495	0.0	0.0	987,570	232.0	1,305.8	1,537.8		
496	0.0	0.0	214,000	50.3	362.6	412.9		
497	0.0	0.0	7,942,000	1,865.6	10,925.2	12,790.8		
498	0.0	0.0	327,925	77.0	637.8	714.8		
499	0.0	0.0	398,429	93.6	1,112.8	1,206.4	A	
500	0.0	0.0	11,391,459	2,675.9	23,749.8	26,425.7		
501	0.0	0.0	10,132,084	2,380.1	14,876.8	17,256.9		
502	0.0	0.0	141,760	33.3	295.1	328.4		
503	0.0	0.0	931,791	218.9	1,774.3	1,993.2		
504	0.0	0.0	283,825	66.7	748.7	815.4	A	
505	0.0	0.0	406,393	95.5	856.0	951.5		
506	0.0	0.0	932,776	219.1	1,994.5	2,213.6	A	
507	0.0	0.0	181,919	42.7	679.0	721.7		
508	0.0	0.0	432,048	101.5	1,204.6	1,306.1	A	
509	0.0	0.0	178,200	41.9	432.9	474.8	A	
511	0.0	0.0	103,920	24.4	265.9	290.3	A	
512	0.0	460.7	16,678,075	3,917.8	30,771.4	34,689.2		
TOTALS	4,919.2	578.1	291,245,780	68,415.6	568,647.0	637,062.6		

	16	16a	17	18	18a
USD No.	Computed General Fund (exc spec ed)	Computed General Fund (inc spec ed)	Adopted General Fund	2005-2006 General Fund (before reductions)	Audited Budget Reductions
488	2,182,564	2,360,507	2,343,904	2,343,904	0
489	14,623,646	16,708,299	16,658,067	16,658,067	0
490	10,186,575	11,528,807	11,556,478	11,528,807	0
491	6,741,385	7,330,128	7,263,719	7,263,719	0
492	2,256,636	2,495,453	2,602,730	2,495,453	0
493	7,044,484	7,814,575	7,864,808	7,814,575	0
494	3,302,581	3,533,310	3,532,033	3,532,033	0
495	5,558,791	6,546,415	6,624,318	6,546,415	0
496	1,543,588	1,757,715	1,752,181	1,752,181	0
497	46,508,576	54,450,436	55,320,566	54,450,436	0
498	2,715,115	3,042,904	3,038,221	3,038,221	0
499	4,737,190	5,135,645	5,140,328	5,135,645	0
500	101,102,899	112,494,205	111,984,216	111,984,216	0
501	63,330,538	73,462,623	74,872,542	73,462,623	0
502	1,256,241	1,397,999	1,400,979	1,397,999	0
503	7,553,195	8,485,052	8,594,883	8,485,052	0
504	3,187,216	3,471,158	3,534,161	3,471,158	0
505	3,643,992	4,050,536	4,033,933	4,033,933	0
506	8,490,587	9,423,295	9,443,303	9,423,295	0
507	2,890,503	3,072,277	3,182,959	3,072,277	0
508	5,127,982	5,560,068	5,618,814	5,560,068	0
509	1,842,855	2,021,224	1,922,887	1,922,887	0
511	1,131,936	1,235,807	1,237,510	1,235,807	0
512	130,993,850	147,671,924	147,554,006	147,554,006	0
TOTALS	2,422,177,545	2,713,422,760	2,718,821,301	2,700,177,723	-5,526

	18b	19	20	21	22	23
USD No.	2005-2006 Adjusted Legal General Fund	2005-2006 LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	Legal LOB	LOB Percent Used (col 22 / col 18)
488	2,343,904	21.23%	497,611	497,611	497,611	21.23%
489	16,658,067	27.00%	4,497,678	4,497,678	4,497,678	27.00%
490	11,528,807	27.00%	3,112,778	2,889,120	2,889,120	25.06%
491	7,263,719	27.00%	1,961,204	1,961,204	1,961,204	27.00%
492	2,495,453	18.36%	458,165	477,861	458,165	18.36%
493	7,814,575	27.00%	2,109,935	2,123,498	2,109,935	27.00%
494	3,532,033	24.57%	867,821	610,335	610,335	17.28%
495	6,546,415	27.00%	1,767,532	1,788,566	1,767,532	27.00%
496	1,752,181	23.41%	410,186	270,000	270,000	15.41%
497	54,450,436	27.00%	14,701,618	14,936,553	14,701,618	27.00%
498	3,038,221	27.00%	820,320	820,320	820,320	27.00%
499	5,135,645	27.00%	1,386,624	1,387,889	1,386,624	27.00%
500	111,984,216	27.00%	30,235,738	30,235,738	30,235,738	27.00%
501	73,462,623	27.00%	19,834,908	20,215,586	19,834,908	27.00%
502	1,397,999	27.00%	377,460	350,000	350,000	25.04%
503	8,485,052	27.00%	2,290,964	2,320,618	2,290,964	27.00%
504	3,471,158	27.00%	937,213	900,000	900,000	25.93%
505	4,033,933	27.00%	1,089,162	1,089,162	1,089,162	27.00%
506	9,423,295	27.00%	2,544,290	2,549,692	2,544,290	27.00%
507	3,072,277	27.00%	829,515	660,000	660,000	21.48%
508	5,560,068	27.00%	1,501,218	1,517,080	1,501,218	27.00%
509	1,922,887	24.68%	474,569	207,000	207,000	10.77%
511	1,235,807	27.00%	333,668	320,000	320,000	25.89%
512	147,554,006	27.00%	39,839,582	39,839,582	39,839,582	27.00%
TOTALS	2,700,172,197		711,375,825	662,705,384	660,396,662	24.46%

APPENDIX K

Spring 2005 KSDE Study

SCHOOL FINANCE SURVEY

As a result of the recent Supreme Court opinion on the Kansas school finance formula, we have been requested to collect specific data concerning the costs of education for the 2005-06 school year.

Please calculate your estimated education costs as requested below and return to my office by Friday, January 21, 2005. We are also requesting that you include your working papers used in determining your estimated education costs.

USD No. _____
USD Name _____
Person Completing Request _____
Telephone Number _____

1. What would be the PER PUPIL COST for your school district to educate a "normal/regular student?"

Please use the attached definitions of suitable education (including graduation requirements) in making your estimates and exclude students identified as special education, at-risk, and bilingual. Do not include any transportation costs in your calculation. Also, please assume that No Child Left Behind remains in place.

\$ _____ Est. cost of educating a normal/regular student

2. What is the **additional per pupil cost for an at-risk student**? Please use the attached at-risk definition in making your estimates.

\$ _____ Est. additional cost of educating an at-risk student

3. What is the **additional per pupil cost for a bilingual student**? Please use the attached bilingual definition in making your estimates.

\$ _____ Est. additional cost of educating a bilingual student

AT-RISK DEFINITION

Kansas statutes define at-risk as the number of students eligible for free lunches. Even though the students eligible for free lunch determines the amount of money eligible for at-risk students, all students who meet the definition of at-risk would be eligible to receive benefits.

An at-risk student is defined as a student who meets one or more of the following:

A student who is not meeting the requirements necessary for promotion to the next grade level or graduation from high school.

A student whose education attainment is below other students of their age or grade level.

A student who is a potential dropout.

A student who is failing two or more courses of study.

A student who has been retained.

A student who is not reading on grade level.

This definition does not include a student who has been identified for special education services under Individuals with Disabilities Education Act (IDEA).

BILINGUAL EDUCATION DEFINITION

A student whose primary language is other than English and, based on an English proficiency assessment, scored below "proficient" in any of the domains of speaking, listening, reading, and writing.

Listed below is the definition of SUITABLE EDUCATION to be used for this project.

72-1101. Required subjects in elementary schools. Every accredited elementary school shall teach reading, writing, arithmetic, geography, spelling, English grammar and composition, history of the United States and of the State of Kansas, civil government and the duties of citizenship, health and hygiene, together with such other subjects as the State Board may determine. The State board shall be responsible for the selection of subject matter within the several fields of instruction and for its organization into courses of study and instruction for the guidance of teachers, principals and superintendents.

72-1103. Required courses of instruction; graduation requirements. All accredited schools, public, private or parochial, shall provide and give a complete course of instruction to all pupils, in civil government, and United States history, and in patriotism and the duties of a citizen, suitable to the elementary grades; in addition thereto, all accredited high schools, public, private or parochial, shall give a course of instruction concerning the government and institutions of the United States, and particularly of the Constitution of the United States; and no student who has not taken and satisfactorily passed such course shall be certified as having completed the course requirements necessary for graduation from high school.

72-1117. Kansas history and government, required courses; duties of State Board. (a) The State Board of Education shall provide for a course of instruction in Kansas history and government, which shall be required for all students graduating from an accredited high school in this state. (b) The State Board of Education shall prescribe the school year, not later than the 1990-91 school year, in which the requirement of subsection (a) shall become applicable and may provide for such waivers from the requirement as the Board deems appropriate.

Qualified Admissions
Precollege Curriculum

- 4 units of English
- 3 units of Math

- 3 units of Natural Science
- 3 units of Social Studies
- 1 unit of Computer Technology
- 2 units of Foreign Language (preferred)
- 1 unit of Fine or Performing Arts (preferred)

State Scholarship Program
Precollege Curriculum

- 4 units of English/Language Arts
- 3 units of Natural Science
(1 each of Biology, Chemistry, and Physics)
- 4 units of Math
- 3 units of Social Studies
- 1 unit of Computer Technology
- 2 units of Foreign Language

HIGH SCHOOL GRADUATION REQUIREMENTS

- Four units of English language arts
- Three units of history and government
- Three units of science
- Three units of mathematics
- One unit of physical education
- One unit of fine arts
- Six units of elective courses

ADDITIONAL PROGRAMS AND SERVICES THAT ARE PART OF SUITABLE
EDUCATION DEFINITION

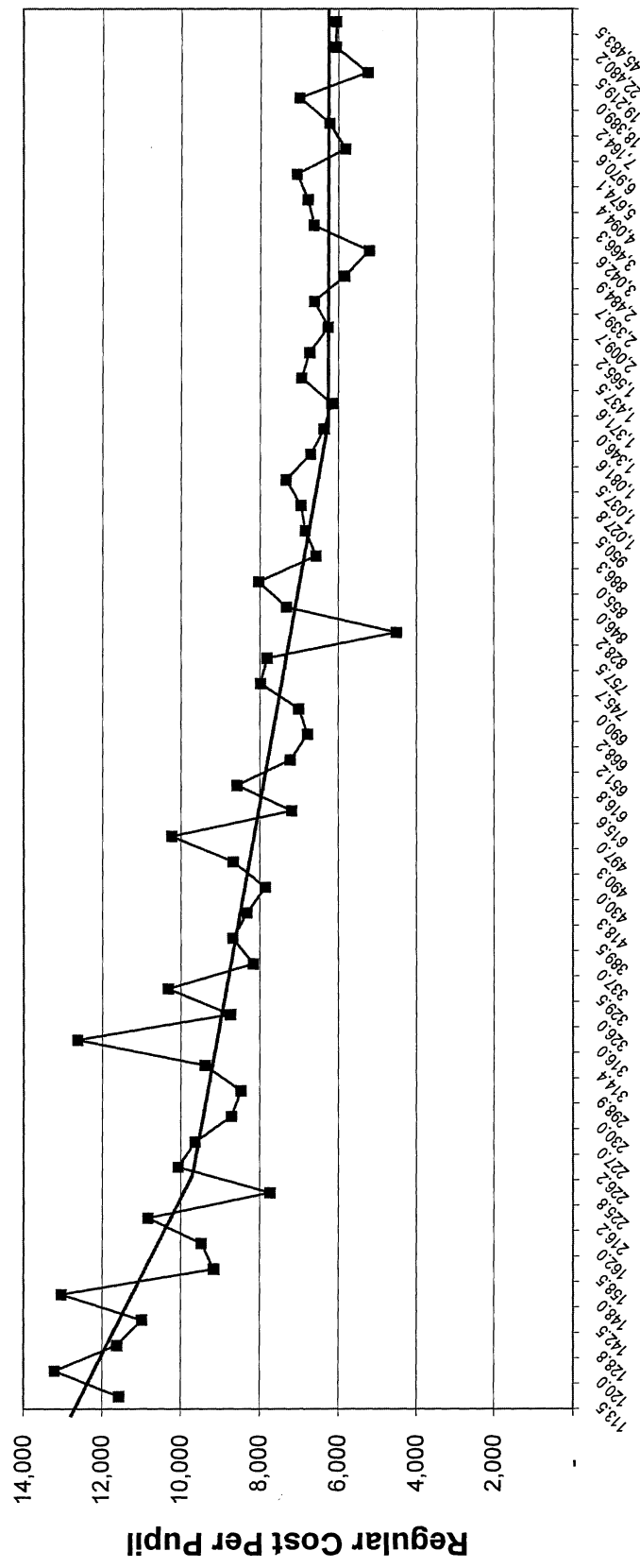
Student and staff safety
Early childhood programs
Extended learning time
Alternative schools
Technical education*
Technology training
Library media services
Foreign language
Fine arts
Nursing and counseling services
Activities programs
Student transportation
Qualified teacher in each classroom

*We assume technical education includes business, vocational agriculture, family consumer science, etc.

2005-06 Estimated Cost
For Educating A Child With No Exceptionalities
By Enrollment Category

Enrollment Category	Regular Student Cost Per Pupil			
	Low	Median	High	# USDs
100-199.9	9,162	11,570	13,219	7
200-299.9	7,732	9,175	10,824	6
300-399.9	8,164	9,063	12,633	6
400-499.9	7,859	8,496	10,233	4
500-699.9	6,774	7,185	8,575	5
700-899.9	4,520	6,894	9,475	6
900-1,099.9	6,699	6,894	7,336	4
1,100-1,499.9	6,167	6,366	6,939	3
1,500-4,999.9	5,213	6,615	6,775	7
5,000-9,999.9	5,826	6,226	7,064	3
10,000 - above	5,258	6,057	6,990	4

REGULAR STUDENT COST PER PUPIL

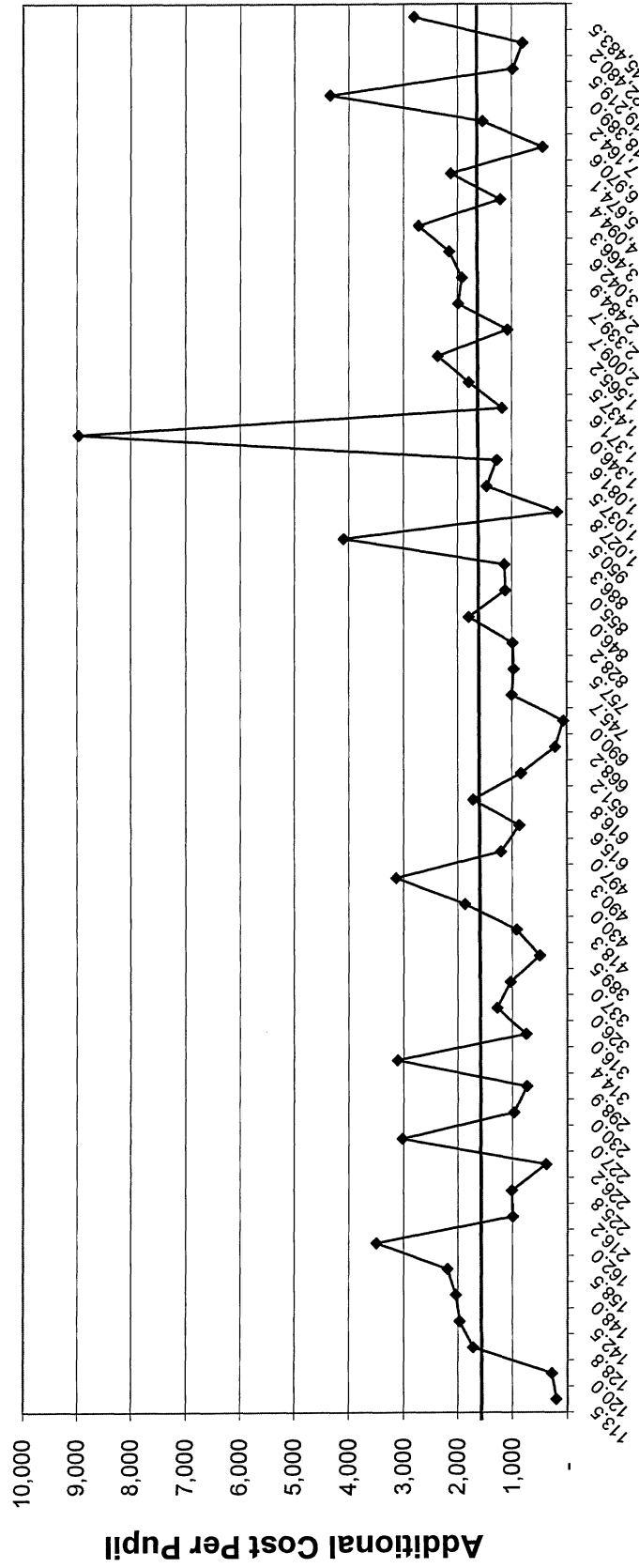


Enrollment

2005-06 Estimated Additional Cost
For Educating An At Risk Child
By Enrollment Category

Enrollment Category	Additional At Risk Cost Per Pupil			
	Low	Median	High	#USDs
100-199.9	204	1,966	3,500	7
200-299.9	387	980	3,026	6
300-399.9	495	1,331	3,112	5
400-499.9	915	1,530	3,142	4
500-699.9	60	838	1,710	5
700-899.9	966	1,059	1,790	6
900-1,099.9	164	1,366	4,095	4
1,100-1,499.9	1,177	1,780	8,969	3
1,500-4,999.9	1,070	1,985	2,719	7
5,000-9,999.9	433	1,528	2,119	3
10,000 - above	794	1,890	4,340	4

ADDITIONAL AT RISK COST PER PUPIL



Enrollment

2005-06 Estimated Additional Cost
For Educating A Bilingual Child
By Enrollment Category

Enrollment Category	Additional Bilingual Cost Per Pupil			
	Low	Median	High	#USDs
100-199.9	0	0	0	0
200-299.9	776	1,070	1,363	2
300-399.9	1,058	2,029	3,000	2
400-499.9	920	920	920	1
500-699.9	233	233	233	1
700-899.9	1,562	3,621	5,176	3
900-1,099.9	89	1,862	3,634	2
1,100-1,499.9	4,402	4,402	4,402	1
1,500-4,999.9	1,428	2,890	5,400	4
5,000-9,999.9	277	2,097	3,894	3
10,000 - above	674	3,146	5,980	4

ADDITIONAL BILINGUAL COST PER PUPIL

