



900 S.W. Jackson Street, Suite 102
 Topeka, Kansas 66612-1212
 (785) 296-3201
 www.ksde.org

December 18, 2023

TO:

FROM: Dale Brungardt, Interim Deputy
 Commissioner of Education

SUBJECT: Special Education State Aid Excess Costs

Attached is a computer printout (SF24-005) which provides the special education state aid information you requested.

COLUMN EXPLANATION

- Column 1 -- 2020-2021 Actual Special Education Excess Costs*
- 2 -- 2020-2021 Actual Special Education State Aid
- 3 -- 2020-2021 Percentage of Excess Costs (Col 2 divided by Col 1)

- 4 -- 2021-2022 Actual Special Education Excess Costs*
- 5 -- 2021-2022 Actual Special Education State Aid
- 6 -- 2021-2022 Percentage of Excess Costs (Col 5 divided by Col 4)

- 7 -- 2022-2023 Actual Special Education Excess Costs*
- 8 -- 2022-2023 Actual Special Education State Aid
- 9 -- 2022-2023 Percentage of Excess Costs (Col 8 divided by Col 7)

*Columns 1, 4, and 7 are calculated by subtracting the Actual Federal Aid and Regular Education Costs for Special Education Students from Actual Special Education Expenditures.

Why do school district excess costs vary so widely?

By statute, excess costs are calculated at the state level, rather than by individual district. Several variables impact individual district special education costs.

- Cooperatives and Interlocals receive federal aid directly and make expenditures separately from the districts. This alters the calculation for individual districts.
- Special education expenditures are 86% salaries. A district with more teachers and paras or higher wages will have a lower percentage of excess costs.
- Special education costs will vary, even in the same district in different years. Unexpected costs for high needs may be absorbed by the interlocal or cooperative's cash balances rather than the district, and then be assessed to the district in the following year.
- Small districts with relatively low weightings will show higher per pupil regular education costs for special education students. This can lead to their special education excess cost percentage being higher.

Kansas leads the world in the success of each student.

12/18/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Code 30 - Special Education Fund											
			2020-2021 Special Ed	2020-2021 Actual	2020-2021 Special Ed	2021-2022 Special Ed	2021-2022 Actual	2021-2022 Special Ed	2022-2023 Special Ed	2022-2023 Actual	2022-2023 Special Ed
USD#	USD Name	County Name	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %
D0999	State Totals		630,012,273	493,638,250	78.35%	634,248,327	500,348,949	78.89%	662,857,696	510,300,286	76.98%
D0101	Erie-Galesburg	Neosho	731,080	663,384	90.74%	674,276	617,222	91.54%	556,524	517,771	93.04%
D0102	Cimarron-Ensign	Gray	459,543	543,290	118.22%	523,543	499,144	95.34%	486,997	470,881	96.69%
D0103	Cheylin	Cheyenne	169,216	119,732	70.76%	183,037	136,830	74.76%	179,114	103,352	57.70%
D0105	Rawlins County	Rawlins	396,829	316,909	79.86%	408,528	291,580	71.37%	389,664	275,311	70.65%
D0106	Western Plains	Ness	-44,305	86,928	-196.20%	33,590	87,138	259.42%	52,676	85,730	162.75%
D0107	Rock Hills	Jewell	479,792	377,018	78.58%	511,247	394,596	77.18%	515,180	357,422	69.38%
D0108	Washington Co. Schools	Washington	523,730	329,487	62.91%	565,945	336,614	59.48%	496,643	320,160	64.46%
D0109	Republic County	Republic	743,055	482,036	64.87%	644,737	430,291	66.74%	648,579	442,221	68.18%
D0110	Thunder Ridge Schools	Phillips	177,501	251,200	141.52%	150,145	236,287	157.37%	131,783	228,016	173.02%
D0111	Doniphan West Schools	Doniphan	255,473	345,823	135.37%	309,122	414,816	134.19%	246,850	413,318	167.44%
D0112	Central Plains	Ellsworth	662,181	516,291	77.97%	665,137	543,884	81.77%	625,782	536,531	85.74%
D0113	Prairie Hills	Nemaha	967,396	752,922	77.83%	962,602	779,833	81.01%	914,445	705,755	77.18%
D0114	Riverside	Doniphan	533,735	659,351	123.54%	619,029	719,784	116.28%	487,955	607,490	124.50%
D0115	Nemaha Central	Nemaha	554,789	553,013	99.68%	561,667	545,336	97.09%	723,644	563,261	77.84%
D0200	Greeley County Schools	Greeley	185,287	163,431	88.20%	158,601	148,367	93.55%	173,260	152,251	87.87%
D0202	Turner-Kansas City	Wyandotte	4,263,192	3,237,825	75.95%	4,107,488	3,336,971	81.24%	4,473,371	3,193,353	71.39%
D0203	Piper-Kansas City	Wyandotte	3,331,771	2,637,316	79.16%	3,291,351	2,752,674	83.63%	4,429,481	2,947,228	66.54%
D0204	Bonner Springs	Wyandotte	3,891,792	3,638,050	93.48%	3,857,614	3,275,896	84.92%	4,213,148	3,191,064	75.74%
D0205	Bluestem	Butler	436,154	567,749	130.17%	483,627	544,061	112.50%	548,848	582,094	106.06%
D0206	Remington-Whitewater	Butler	662,909	565,349	85.28%	539,552	507,241	94.01%	616,894	560,326	90.83%
D0207	Fort Leavenworth	Leavenworth	996,325	1,132,656	113.68%	1,041,009	1,100,297	105.70%	821,862	1,211,114	147.96%
D0208	Wakeeey	Trego	513,797	406,648	79.15%	583,199	394,809	67.70%	551,689	413,720	74.99%
D0209	Moscow Public Schools	Stevens	125,333	111,068	88.62%	96,716	99,499	102.88%	78,568	90,068	114.64%
D0210	Hugoton Public Schools	Stevens	737,763	610,734	82.78%	678,297	590,696	87.09%	699,809	595,712	85.12%
D0211	Norton Community Schools	Norton	1,093,813	853,072	77.99%	958,038	821,482	85.75%	990,139	840,099	84.85%
D0212	Northern Valley	Norton	146,604	176,622	120.48%	108,270	162,971	150.52%	164,812	180,886	109.75%
D0214	Ulysses	Grant	965,081	935,112	96.89%	867,948	911,431	105.01%	911,675	912,586	100.10%
D0215	Lakin	Kearny	449,058	394,032	87.75%	427,868	397,195	92.83%	395,085	372,204	94.21%
D0216	Deerfield	Kearny	130,675	124,821	95.52%	104,158	125,264	120.26%	123,993	123,980	99.99%
D0217	Rolla	Morton	88,072	81,451	92.48%	98,371	77,559	78.84%	99,750	77,105	77.30%
D0218	Elkhart	Morton	237,364	259,030	109.13%	232,965	261,420	112.21%	-34,892	243,381	-697.53%
D0219	Minneola	Clark	141,160	214,678	152.08%	138,094	181,739	131.61%	159,847	182,927	114.44%
D0220	Ashland	Clark	105,425	180,249	170.97%	69,689	150,804	216.40%	80,741	146,713	181.71%
D0223	Barnes	Washington	565,619	492,692	87.11%	582,832	471,343	80.87%	548,592	459,538	83.77%
D0224	Clifton-Clyde	Washington	495,267	303,403	61.26%	421,034	269,152	63.93%	375,642	258,179	68.73%
D0225	Fowler	Meade	86,192	102,732	119.19%	109,688	93,570	85.31%	117,420	91,878	78.25%
D0226	Meade	Meade	271,165	312,856	115.37%	196,839	304,612	154.75%	229,823	275,544	119.89%
D0227	Hodgeman County Schools	Hodgeman	162,402	237,075	145.98%	157,257	211,256	134.34%	188,969	224,017	118.55%
D0229	Blue Valley	Johnson	36,366,374	24,005,838	66.01%	37,345,056	25,974,933	69.55%	41,662,644	25,362,755	60.88%
D0230	Spring Hill	Johnson	4,585,620	3,890,856	84.85%	4,239,280	3,541,647	83.54%	5,157,526	3,671,575	71.19%
D0231	Gardner Edgerton	Johnson	10,860,745	7,286,593	67.09%	11,663,131	8,046,165	68.99%	12,410,554	8,757,544	70.57%
D0232	De Soto	Johnson	9,075,705	5,985,857	65.95%	9,087,962	6,151,929	67.69%	10,991,871	6,720,555	61.14%
D0233	Olathe	Johnson	58,125,529	35,620,712	61.28%	56,187,767	34,278,255	61.01%	60,755,172	35,939,864	59.16%
D0234	Fort Scott	Bourbon	1,922,768	1,851,041	96.27%	1,692,261	1,946,200	115.01%	2,099,518	2,010,380	95.75%
D0235	Uniontown	Bourbon	439,905	451,798	102.70%	502,156	494,822	98.54%	535,667	505,085	94.29%
D0237	Smith Center	Smith	558,414	538,248	96.39%	506,702	548,461	108.24%	588,759	582,845	99.00%
D0239	North Ottawa County	Ottawa	838,383	754,288	89.97%	784,234	738,286	94.14%	826,096	786,468	95.20%
D0240	Twin Valley	Ottawa	470,709	576,198	122.41%	550,600	600,579	109.08%	646,979	630,269	97.42%
D0241	Wallace County Schools	Wallace	208,577	144,430	69.25%	137,656	120,647	87.64%	153,430	104,800	68.30%
D0242	Weskan	Wallace	113,040	107,536	95.13%	99,740	94,266	94.51%	116,844	85,795	73.43%
D0243	Lebo-Waverly	Coffey	722,771	674,384	93.31%	851,182	700,893	82.34%	556,466	686,331	123.34%
D0244	Burlington	Coffey	1,670,222	1,360,091	81.43%	1,364,928	1,207,098	88.44%	976,557	1,229,493	125.90%
D0245	LeRoy-Gridley	Coffey	307,145	243,647	79.33%	279,827	223,196	79.76%	154,887	204,822	132.24%
D0246	Northeast	Crawford	223,012	545,300	244.52%	284,181	538,532	189.50%	318,129	552,746	173.75%
D0247	Cherokee	Crawford	363,305	499,599	137.52%	270,590	495,044	182.95%	231,824	467,357	201.60%
D0248	Girard	Crawford	1,109,485	1,049,781	94.62%	1,123,832	1,065,992	94.85%	1,074,932	1,043,703	97.09%
D0249	Frontenac Public Schools	Crawford	1,133,413	980,936	86.55%	1,157,818	999,767	86.35%	1,165,319	987,860	84.77%
D0250	Pittsburg	Crawford	2,973,284	3,381,921	113.74%	3,092,282	3,589,282	116.07%	3,062,605	3,457,085	112.88%
D0251	North Lyon County	Lyon	501,042	492,676	98.33%	455,423	482,363	105.92%	511,298	510,361	99.82%
D0252	Southern Lyon County	Lyon	664,968	582,274	87.56%	646,447	607,849	94.03%	791,330	684,323	86.48%
D0253	Emporia	Lyon	4,916,399	4,335,478	88.18%	4,116,769	4,202,863	102.09%	4,133,657	4,230,196	102.34%
D0254	Barber County North	Barber	501,890	559,778	111.53%	421,913	569,169	134.90%	501,760	597,861	119.15%
D0255	South Barber	Barber	168,391	286,762	170.30%	115,062	276,389	240.21%	120,285	263,891	219.39%
D0256	Marmaton Valley	Allen	418,484	351,300	83.95%	335,636	292,452	87.13%	323,072	270,199	83.63%
D0257	Iola	Allen	1,654,722	1,580,929	95.54%	1,308,351	1,360,758	104.01%	1,240,035	1,258,146	101.46%
D0258	Humboldt	Allen	808,290	744,448	92.10%	935,635	902,656	96.48%	1,052,159	935,472	88.91%
D0259	Wichita	Sedgwick	78,721,327	52,538,694	66.74%	81,750,738	55,350,325	67.71%	84,473,883	57,891,517	68.53%
D0260	Derby	Sedgwick	5,969,631	6,341,430	106.23%	6,346,347	6,457,506	101.75%	6,040,063	6,195,894	102.58%
D0261	Haysville	Sedgwick	8,630,498	5,935,819	68.78%	8,623,248	6,194,864	71.84%	8,997,566	6,033,128	71.17%
D0262	Valley Center Pub Sch	Sedgwick	3,806,632	3,364,520	88.39%	4,782,514	3,360,592	70.27%	4,146,644	3,413,452	82.32%
D0263	Mulvane	Sedgwick	2,175,436	1,812,312	83.31%	2,029,222	1,933,115	95.26%	2,134,715	1,982,491	92.87%
D0264	Clearwater	Sedgwick	1,283,105	1,217,872	94.92%	1,456,342	1,367,982	93.93%	1,516,253	1,371,991	90.49%
D0265	Goddard	Sedgwick	7,237,627	5,994,673	82.83%	7,599,540	6,356,489	83.64%	9,646,206	7,176,034	74.39%
D0266	Maize	Sedgwick	8,771,342	7,642,457	87.13%	9,305,908	8,823,663	94.82%	11,850,581	9,621,736	81.19%
D0267	Renwick	Sedgwick	2,107,765	1,803,212	85.55%	2,819,016	2,161,644	76.68%	3,178,644	2,365,573	74.42%
D0268	Cheney	Sedgwick	899,140	833,423	92.69%	858,380	858,106	99.97%	936,154	921,912	98.48%
D0269	Palco	Rooks	115,242	110,277	95.69%	104,088	114,830	110.32%	111,461	104,261	93.54%
D0270	Plainville	Rooks	498,914	460,381	92.28%	472,503	447,398	94.69%	456,751	436,215	95.50%
D0271	Stockton	Rooks	430,584	441,553	102.55%	429,280	431,056	100.41%	368,488	397,517	107.88%
D0272	Waconda	Mitchell	464,743	362,505	78.00%	438,142	344,876	78.71%	408,445	327,650	80.22%
D0273	Beloit	Mitchell	1,403,390	1,044,375	74.42%	1,293,217	981,054	75.86%	1,224,848	963,349	78.65%
D0274	Oakley	Logan	520,872	411,918	79.08%	473,942	319,536	67.42%	530,362	355,441	67.02%
D0275	Triplains	Logan	145,108	123,741	85.28%	118,670	106,143	89.44%	157,200	99,443	63.26%
D0281	Graham County	Graham	265,500	307,274	115.73%	477,347	382,493	80.13%	601,699	422,991	70.30%
D0282	West Elk	Elk	825,044	704,571	85.40%	1,110,612	845,800	76.16%	1,161,018	846,084	72.87%
D0283	Elk Valley	Elk	329,977	303,699	92.04%	392,364	346,945	88.42%	463,101	361,049	77.96%
D0284	Chase County	Chase	478,411	413,518	86.44%						

12/18/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Code 30 - Special Education Fund											
			2020-2021 Special Ed	2020-2021 Actual	2020-2021 Special Ed	2021-2022 Special Ed	2021-2022 Actual	2021-2022 Special Ed	2022-2023 Special Ed	2022-2023 Actual	2022-2023 Special Ed
USD#	USD Name	County Name	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %
D0999	State Totals		630,012,273	493,638,250	78.35%	634,248,327	500,348,949	78.89%	662,857,696	510,300,286	76.98%
D0285	Cedar Vale	Chautauqua	31,286	151,671	484.79%	80,052	179,889	224.72%	81,653	179,437	219.76%
D0286	Chautauqua Co Community	Chautauqua	659,084	595,168	90.30%	877,753	693,943	79.06%	844,478	688,471	81.53%
D0287	West Franklin	Franklin	862,708	848,362	98.34%	845,106	874,322	103.46%	860,649	850,216	98.79%
D0288	Central Heights	Franklin	398,144	481,327	120.89%	498,187	552,771	110.96%	390,514	547,610	140.23%
D0289	Wellsville	Franklin	1,047,430	844,300	80.61%	1,013,224	894,370	88.27%	1,211,411	988,607	81.61%
D0290	Ottawa	Franklin	3,498,918	2,839,523	81.15%	3,301,468	2,679,091	81.15%	3,411,308	2,760,100	80.91%
D0291	Grinnell Public Schools	Gove	136,701	116,205	85.01%	105,162	98,357	93.53%	86,058	81,173	94.32%
D0292	Wheatland	Gove	178,236	123,915	69.52%	189,002	110,274	58.35%	181,409	102,580	56.55%
D0293	Quinter Public Schools	Gove	464,472	374,368	80.60%	454,119	338,135	74.46%	578,302	376,955	65.18%
D0294	Oberlin	Decatur	30,802	378,634	1229.25%	247,582	328,871	132.83%	597,893	365,193	61.08%
D0297	St Francis Comm Sch	Cheyenne	244,674	234,620	95.89%	258,123	219,067	84.87%	213,164	192,435	90.28%
D0298	Lincoln	Lincoln	611,930	404,296	66.07%	589,028	373,720	63.45%	587,134	355,795	60.60%
D0299	Sylvan Grove	Lincoln	361,251	268,576	74.35%	301,897	259,005	85.79%	307,700	254,365	82.67%
D0300	Comanche County	Comanche	401,962	390,101	97.05%	395,727	407,211	102.90%	424,775	407,972	96.04%
D0303	Ness City	Ness	80,084	229,172	286.16%	116,432	220,258	189.17%	126,553	212,181	167.66%
D0305	Salina	Saline	9,329,880	7,899,704	84.67%	9,302,713	7,855,603	84.44%	9,055,927	8,063,424	89.04%
D0306	Southeast Of Saline	Saline	927,531	713,711	76.95%	930,527	687,986	73.94%	968,912	721,038	74.42%
D0307	EII-Saline	Saline	720,271	506,446	70.31%	748,732	496,349	66.29%	635,942	447,318	70.34%
D0308	Hutchinson Public Schools	Reno	6,542,994	5,554,081	84.89%	6,545,801	5,200,671	79.45%	6,031,123	5,262,910	87.26%
D0309	Nickerson	Reno	1,370,487	1,278,760	93.31%	1,276,376	1,261,402	98.83%	1,017,278	1,325,390	130.29%
D0310	Fairfield	Reno	332,677	338,932	101.88%	289,267	316,423	109.39%	309,023	322,954	104.51%
D0311	Pretty Prairie	Reno	424,262	314,746	74.19%	372,318	301,926	81.09%	423,466	351,302	82.96%
D0312	Haven Public Schools	Reno	838,196	845,105	100.82%	821,205	842,469	102.59%	1,009,754	1,001,332	99.17%
D0313	Buhler	Reno	2,749,238	2,479,995	90.21%	2,633,264	2,321,975	88.18%	3,094,461	2,687,093	86.84%
D0314	Brewster	Thomas	173,098	193,843	111.98%	259,937	196,711	75.68%	160,956	177,879	110.51%
D0315	Colby Public Schools	Thomas	1,009,418	709,256	70.26%	988,658	701,222	70.93%	818,416	603,061	73.69%
D0316	Golden Plains	Thomas	288,004	274,650	95.36%	247,617	237,713	96.00%	203,885	222,983	109.37%
D0320	Wamego	Pottawatomie	1,685,915	1,669,223	99.01%	1,444,676	1,588,018	109.92%	1,575,494	1,614,569	102.48%
D0321	Kaw Valley	Pottawatomie	2,042,455	1,780,702	87.18%	1,958,315	1,829,810	93.44%	2,400,730	1,876,449	78.16%
D0322	Onaga-Havensville-Wheaton	Pottawatomie	279,227	229,256	82.10%	252,847	232,610	92.00%	247,903	219,040	88.36%
D0323	Rock Creek	Pottawatomie	1,237,850	1,159,236	93.65%	1,200,891	1,149,871	95.75%	1,364,957	1,226,085	89.83%
D0325	Phillipsburg	Phillips	829,790	771,063	92.92%	883,022	769,001	87.09%	831,502	727,590	87.50%
D0326	Logan	Phillips	189,631	160,932	84.87%	199,267	175,779	88.21%	182,387	163,769	89.79%
D0327	Ellsworth	Ellsworth	914,653	676,737	73.99%	806,243	626,182	77.67%	869,406	685,314	78.83%
D0329	Wabunsee	Wabunsee	435,058	475,493	109.29%	456,079	456,745	99.71%	375,991	393,927	104.77%
D0330	Mission Valley	Wabunsee	806,982	759,553	94.12%	697,734	692,692	99.28%	841,501	758,044	90.08%
D0331	Kingman - Norwich	Kingman	929,645	1,025,294	110.29%	885,981	1,084,887	122.45%	937,108	1,045,052	111.52%
D0332	Cunningham	Kingman	197,297	208,368	105.61%	189,513	235,696	124.37%	253,122	262,865	103.85%
D0333	Concordia	Cloud	1,595,184	990,458	62.09%	1,528,769	933,725	61.08%	1,507,620	952,891	63.20%
D0334	Southern Cloud	Cloud	291,473	262,855	90.18%	283,189	263,155	92.93%	260,382	249,046	95.65%
D0335	North Jackson	Jackson	478,442	287,281	60.05%	267,521	286,571	107.12%	88,973	265,239	298.11%
D0336	Holton	Jackson	1,049,677	789,142	75.18%	972,589	779,141	80.11%	986,060	743,137	75.36%
D0337	Royal Valley	Jackson	859,271	800,344	93.14%	927,899	831,658	89.63%	854,579	753,837	88.21%
D0338	Valley Falls	Jefferson	600,280	564,804	94.09%	574,947	557,226	96.92%	541,600	535,156	98.81%
D0339	Jefferson County North	Jefferson	600,986	682,010	113.48%	592,867	675,265	113.90%	566,588	635,305	112.13%
D0340	Jefferson West	Jefferson	1,270,755	1,238,778	97.48%	1,164,531	1,135,937	97.54%	1,089,404	1,052,087	96.57%
D0341	Oskaloosa Public Schools	Jefferson	875,819	1,002,909	114.51%	885,014	957,402	108.18%	812,207	923,406	113.69%
D0342	McLouth	Jefferson	708,042	745,830	105.34%	656,857	727,882	110.81%	610,355	674,095	110.44%
D0343	Perry Public Schools	Jefferson	1,075,752	1,055,204	98.09%	1,044,130	1,000,190	95.79%	972,748	919,262	94.50%
D0344	Pleasanton	Linn	364,353	348,575	95.67%	250,409	375,082	149.79%	296,471	356,090	120.11%
D0345	Seaman	Shawnee	5,113,871	4,824,781	94.35%	5,260,564	4,923,778	93.60%	6,035,979	5,223,281	86.54%
D0346	Jayhawk	Linn	1,191,505	891,196	74.80%	1,205,058	855,162	70.96%	1,114,845	862,027	77.32%
D0347	Kinsley-Offerle	Edwards	438,291	333,154	76.01%	382,108	312,991	81.91%	446,743	355,656	79.61%
D0348	Baldwin City	Douglas	1,904,961	1,458,762	76.58%	1,923,732	1,626,541	84.55%	1,855,509	1,701,526	91.70%
D0349	Stafford	Stafford	180,989	279,703	154.54%	230,260	284,832	123.70%	252,744	301,550	119.31%
D0350	St John-Hudson	Stafford	357,573	385,558	107.83%	387,296	422,944	109.20%	387,826	406,926	104.92%
D0351	Macksville	Stafford	156,394	232,857	148.89%	175,922	260,841	148.27%	122,188	249,574	204.25%
D0352	Goodland	Sherman	1,233,819	987,881	80.07%	1,314,813	1,005,109	76.45%	1,156,876	939,334	81.20%
D0353	Wellington	Sumner	2,430,533	2,111,092	86.86%	2,153,759	2,224,358	103.28%	2,227,404	2,209,196	99.20%
D0355	Ellinwood Public Schools	Barton	640,421	569,423	88.91%	629,578	566,849	90.04%	598,937	549,333	91.72%
D0356	Conway Springs	Sumner	446,223	458,316	102.71%	482,426	457,812	94.90%	517,183	470,339	90.94%
D0357	Belle Plaine	Sumner	660,676	770,079	116.67%	628,058	776,005	123.56%	686,983	820,831	119.48%
D0358	Oxford	Sumner	500,637	488,865	97.65%	584,471	612,468	104.79%	553,632	590,628	106.68%
D0359	Argonia Public Schools	Sumner	319,943	266,958	83.44%	348,911	289,849	83.07%	347,787	291,093	83.70%
D0360	Caldwell	Sumner	320,304	360,839	112.66%	349,993	395,857	113.10%	240,128	382,593	159.33%
D0361	Chaparral Schools	Harper	1,098,439	1,062,324	96.71%	1,139,157	1,088,843	95.58%	1,156,279	1,039,216	89.88%
D0362	Prairie View	Linn	1,646,250	1,379,317	83.79%	1,862,092	1,609,070	86.41%	1,823,181	1,665,772	91.37%
D0363	Holcomb	Finney	666,440	563,199	84.51%	603,808	561,443	92.98%	597,139	541,469	90.68%
D0364	Marysville	Marshall	1,270,117	1,422,499	58.46%	1,188,343	752,162	63.30%	1,063,818	719,624	67.65%
D0365	Garrett	Anderson	1,216,493	1,069,102	87.88%	1,216,583	1,122,390	92.26%	1,148,908	1,134,193	98.72%
D0366	Woodson	Woodson	577,037	579,572	100.44%	569,977	558,104	97.92%	510,854	497,129	97.31%
D0367	Osawatomie	Miami	1,966,926	1,773,256	90.15%	1,650,397	1,770,520	107.28%	1,709,910	1,830,139	107.03%
D0368	Paola	Miami	2,665,119	2,185,476	82.00%	2,246,916	1,866,351	83.06%	1,999,222	1,927,353	96.41%
D0369	Burton	Harvey	131,277	220,968	168.32%	272,399	262,453	96.35%	182,362	252,820	138.64%
D0371	Montezuma	Gray	125,877	124,821	99.16%	130,185	127,475	97.92%	125,287	123,902	98.89%
D0372	Silver Lake	Shawnee	548,422	612,906	111.76%	662,450	608,127	91.80%	765,826	596,735	77.92%
D0373	Newton	Harvey	4,283,872	3,196,705	74.62%	4,286,052	3,316,424	77.38%	4,110,824	3,438,934	83.66%
D0374	Sublette	Haskell	275,007	249,641	90.78%	270,848	249,877	92.26%	241,679	230,833	95.51%
D0375	Circle	Butler	1,894,268	1,632,985	86.21%	1,599,396	1,615,961	101			

12/18/2023				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Code 30 - Special Education Fund												
			2020-2021 Special Ed	2020-2021 Actual	2020-2021 Special Ed	2021-2022 Special Ed	2021-2022 Actual	2021-2022 Special Ed	2022-2023 Special Ed	2022-2023 Actual	2022-2023 Special Ed	
USD#	USD Name	County Name	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %	
D0999	State Totals		630,012,273	493,638,250	78.35%	634,248,327	500,348,949	78.89%	662,857,696	510,300,286	76.98%	
D0384	Blue Valley	Riley	386,971	323,904	83.70%	344,700	285,304	82.77%	382,082	295,021	77.21%	
D0385	Andover	Butler	5,750,499	5,133,278	89.27%	5,960,815	5,283,858	88.64%	6,045,699	5,434,346	89.89%	
D0386	Madison-Virgil	Greenwood	357,207	383,477	107.35%	286,041	372,364	130.18%	383,337	432,481	112.82%	
D0387	Altoona-Midway	Wilson	127,670	209,575	164.15%	126,867	197,896	155.99%	103,343	183,952	178.00%	
D0388	Ellis	Ellis	419,322	399,156	95.19%	387,609	391,399	100.98%	360,148	360,481	100.09%	
D0389	Eureka	Greenwood	533,846	672,351	125.94%	488,721	636,641	130.27%	544,752	604,525	110.97%	
D0390	Hamilton	Greenwood	100,696	120,871	120.04%	89,370	114,948	128.62%	115,185	125,905	109.31%	
D0392	Osborne County	Osborne	409,360	399,313	97.55%	426,217	403,241	94.61%	442,314	432,484	97.78%	
D0393	Solomon	Dickinson	520,421	414,382	79.62%	590,506	439,713	74.46%	573,691	445,179	77.60%	
D0394	Rose Hill Public Schools	Butler	1,222,750	1,416,289	115.83%	1,162,248	1,402,399	120.66%	1,237,174	1,435,159	116.00%	
D0395	LaCrosse	Rush	311,306	299,666	96.26%	316,279	324,476	102.59%	360,896	353,106	97.84%	
D0396	Douglass Public Schools	Butler	540,204	713,257	132.03%	437,315	678,128	155.07%	468,794	703,324	150.03%	
D0397	Centre	Marion	543,284	439,927	80.98%	725,359	549,429	75.75%	690,824	526,028	76.15%	
D0398	Peabody-Burns	Marion	333,737	372,103	111.50%	221,279	295,743	133.65%	242,923	322,560	132.78%	
D0399	Paradise	Russell	27,352	134,483	491.68%	43,818	127,198	290.29%	99,215	154,356	155.58%	
D0400	Smoky Valley	McPherson	1,615,207	1,141,670	70.68%	1,331,437	996,681	74.86%	1,291,452	951,907	73.71%	
D0401	Chase-Raymond	Rice	134,859	180,245	133.65%	159,848	186,739	116.82%	128,262	157,929	123.13%	
D0402	Augusta	Butler	1,784,839	1,795,552	100.60%	1,662,893	1,690,207	101.64%	1,708,473	1,776,868	104.00%	
D0403	Otis-Bison	Rush	315,718	275,882	87.38%	364,428	295,291	81.03%	410,632	340,876	83.01%	
D0404	Riverton	Cherokee	663,860	720,466	108.53%	568,019	688,703	121.25%	541,407	666,909	123.18%	
D0405	Lyons	Rice	919,684	856,008	93.08%	891,315	856,247	96.07%	783,363	737,843	94.19%	
D0407	Russell County	Russell	725,854	834,527	114.97%	896,793	779,812	86.96%	1,118,282	901,854	80.65%	
D0408	Marion-Florence	Marion	813,890	731,579	89.89%	736,657	668,082	90.69%	894,003	752,956	84.22%	
D0409	Atchison Public Schools	Atchison	2,217,493	2,152,050	97.05%	1,959,520	2,079,368	106.12%	2,223,746	1,773,551	79.77%	
D0410	Durham-Hillsboro-Lehigh	Marion	886,933	860,557	97.03%	775,003	795,743	102.68%	904,119	853,864	94.44%	
D0411	Goessel	Marion	480,644	424,950	88.41%	505,541	402,439	79.61%	564,511	430,441	76.25%	
D0412	Hoxie Community Schools	Sheridan	425,571	358,089	84.11%	439,097	321,034	73.11%	459,165	325,317	70.85%	
D0413	Chanute Public Schools	Neosho	2,585,786	2,359,584	91.25%	2,446,087	2,194,629	89.72%	2,110,013	1,987,146	94.18%	
D0415	Hiawatha	Brown	1,225,352	1,038,678	84.77%	1,257,349	1,076,125	85.59%	1,166,302	966,853	82.90%	
D0416	Louisburg	Miami	1,982,825	1,496,663	75.48%	1,960,850	1,545,250	78.81%	1,803,225	1,650,299	91.52%	
D0417	Morris County	Morris	1,077,428	952,040	88.36%	905,321	892,677	98.60%	953,324	908,699	95.32%	
D0418	McPherson	McPherson	3,945,314	3,009,633	76.28%	3,428,639	2,782,604	81.16%	3,448,544	2,810,659	81.50%	
D0419	Canton-Galva	McPherson	947,117	430,410	46.58%	426,599	378,295	88.68%	389,356	372,025	95.55%	
D0420	Osage City	Osage	771,618	883,027	114.44%	766,271	890,980	116.27%	753,370	861,236	114.32%	
D0421	Lyndon	Osage	695,073	556,455	80.06%	619,020	556,014	89.82%	622,061	531,171	85.39%	
D0422	Kiowa County	Kiowa	241,091	299,799	124.35%	271,515	349,906	128.87%	350,008	371,829	106.23%	
D0423	Moundridge	McPherson	628,641	519,297	82.61%	589,136	493,364	83.74%	616,591	505,704	82.02%	
D0426	Pike Valley	Republic	276,313	189,310	68.51%	280,496	185,797	66.24%	269,177	185,153	68.78%	
D0428	Great Bend	Barton	2,564,677	2,443,596	95.28%	2,457,044	2,432,105	98.98%	2,446,391	2,366,130	96.72%	
D0429	Troy Public Schools	Doniphan	327,680	373,520	113.99%	409,338	451,599	110.32%	358,844	400,394	111.58%	
D0430	South Brown County	Brown	602,888	631,413	104.73%	515,507	625,607	121.36%	476,867	561,956	117.84%	
D0431	Hoisington	Barton	962,958	840,059	87.24%	906,941	834,958	92.06%	502,367	818,245	162.88%	
D0432	Victoria	Ellis	343,621	272,011	79.16%	351,850	286,561	81.44%	360,563	285,668	79.23%	
D0434	Santa Fe Trail	Osage	1,348,770	1,429,663	106.00%	1,425,590	1,306,013	91.61%	1,140,243	1,374,966	120.59%	
D0435	Abilene	Dickinson	2,010,048	1,602,233	79.71%	1,991,280	1,643,485	82.53%	2,052,853	1,710,510	83.32%	
D0436	Caney Valley	Montgomery	747,538	542,681	72.60%	721,611	551,009	76.36%	759,793	571,977	75.28%	
D0437	Auburn Washburn	Shawnee	8,975,125	7,099,090	79.10%	9,247,169	7,496,050	81.06%	10,169,391	7,990,413	78.57%	
D0438	Skyline Schools	Pratt	584,056	426,547	73.03%	507,075	445,553	87.87%	557,401	452,141	81.12%	
D0439	Sedgwick Public Schools	Harvey	452,450	456,305	100.85%	713,441	600,309	84.14%	695,658	626,482	90.06%	
D0440	Halstead	Harvey	870,728	642,536	73.79%	939,604	734,982	78.22%	991,961	773,308	77.96%	
D0443	Dodge City	Ford	5,521,248	5,789,315	104.86%	5,606,485	5,410,128	96.50%	5,976,241	5,340,118	89.36%	
D0444	Little River	Rice	459,005	334,171	72.80%	427,992	323,356	75.55%	401,115	285,070	71.07%	
D0445	Coffeyville	Montgomery	1,948,442	1,501,134	77.04%	2,013,844	1,585,679	78.74%	2,033,082	1,621,253	79.74%	
D0446	Independence	Montgomery	2,022,520	1,619,026	80.05%	2,082,575	1,700,982	81.68%	2,101,976	1,728,130	82.21%	
D0447	Cherryvale	Montgomery	809,101	609,480	75.33%	773,378	622,681	80.51%	708,010	587,481	82.98%	
D0448	Inman	McPherson	681,513	557,744	81.84%	532,970	483,463	90.71%	555,068	479,747	86.43%	
D0449	Easton	Leavenworth	946,113	902,039	95.34%	972,991	825,999	84.89%	920,234	795,638	86.46%	
D0450	Shawnee Heights	Shawnee	5,370,209	3,783,040	70.44%	5,195,561	4,126,339	79.42%	5,596,768	4,287,687	76.61%	
D0452	Stanton County	Stanton	357,324	268,682	75.19%	356,071	268,774	75.48%	359,377	260,340	72.37%	
D0453	Leavenworth	Leavenworth	4,787,183	3,970,030	82.93%	4,938,781	4,365,905	88.40%	4,859,967	4,005,003	82.41%	
D0454	Burlingame Public School	Osage	333,976	370,336	110.89%	250,060	375,467	150.15%	253,018	366,914	145.01%	
D0456	Marais Des Cygnes Valley	Osage	237,906	286,614	120.47%	249,286	305,543	122.57%	305,859	306,134	100.09%	
D0457	Garden City	Finney	6,261,904	5,741,300	91.69%	6,154,878	5,866,448	95.31%	5,782,541	5,497,372	95.07%	
D0458	Basehor-Linwood	Leavenworth	3,883,193	2,865,097	73.78%	3,914,034	3,114,155	79.56%	4,353,306	2,990,251	68.69%	
D0459	Bucklin	Ford	39,438	190,538	483.13%	86,638	180,385	208.21%	96,895	177,888	183.59%	
D0460	Hesston	Harvey	933,915	636,042	68.10%	812,203	582,331	71.70%	667,929	611,879	91.61%	
D0461	Neodesha	Wilson	650,521	557,286	85.67%	719,974	610,392	84.78%	720,076	624,446	86.72%	
D0462	Central	Cowley	288,544	344,627	119.47%	348,303	378,183	108.58%	313,558	370,322	118.10%	
D0463	Udall	Cowley	333,748	385,061	115.37%	362,941	427,063	117.67%	352,403	391,222	111.02%	
D0464	Tonganoxie	Leavenworth	2,831,280	1,960,139	69.23%	2,686,620	2,111,333	78.59%	2,710,918	1,923,059	70.94%	
D0465	Winfield	Cowley	2,641,985	2,639,353	99.90%	2,215,479	2,652,788	119.74%	3,056,554	2,583,529	84.52%	
D0466	Scott County	Scott	745,844	687,609	92.18%	697,058	571,948	82.05%	659,667	560,296	84.94%	
D0467	Leoti	Wichita	174,848	244,353	139.75%	184,713	234,993	127.22%	207,016	241,822	116.81%	
D0468	Healy Public Schools	Lane	121,491	92,630	76.24%	127,039	76,012	59.83%	108,444	63,104	58.19%	
D0469	Lansing	Leavenworth	4,708,076	3,172,920	67.39%	4,203,554	3,053,195	72.63%	4,237,150	3,083,170	72.77%	
D0470	Arkansas City	Cowley	3,165,364	3,117,503	98.49%	3,185,235	3,409,596	107.04%	2,977,353	3,272,240	109.90%	
D0471	Dexter	Cowley	1,197	231,482	19338.51%	107,745	315,393	292.72%	145,476	325,020	223.42%	
D0473	Chapman	Dickinson	1,673,282	1,180,851	70.57%	1,610,089	1,201,736	74.64%	1,599,325	1,128,624	70.57%	
D0474	Haviland	Kiowa	181,279	140,689	77.61%	154,735	131,946	85.27%	132,111	100,971	76.43%	
D0475	Geary County Schools	Geary	8,459,817	8,134,462	96.15%	8,471,501	8,467,901	99.96%	10,713,892	8,697,895	81.18%	
D0476	Copeland	Gray	112,903	74,046	65.58%	102,531	72,937	71.14%	100,718	70,158	69.66%	
D0477	Ingalls	Gray	218,800	179,122	81.87%	247,770	169,303	68.33%	237,215	170,806	72.00%	
D0479	Crest	Anderson	384,214	347,398	90.42%	323,394	324,508	100.34%	345,379	315,075	91.23%	
D0480	Liberal	Seward	2,039,631	2,615,378	128.23%	1,702,145	2,459,539	144.50%	1,467,549	2,564,905	174.77%	
D0481	Rural Vista	Dickinson	275,216	263,268	95.							

12/18/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
Code 30 - Special Education Fund											
			2020-2021 Special Ed	2020-2021 Actual	2020-2021 Special Ed	2021-2022 Special Ed	2021-2022 Actual	2021-2022 Special Ed	2022-2023 Special Ed	2022-2023 Actual	2022-2023 Special Ed
USD#	USD Name	County Name	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %	Excess Costs	Spec Ed Aid	Excess Cost %
D0999	State Totals		630,012,273	493,638,250	78.35%	634,248,327	500,348,949	78.89%	662,857,696	510,300,286	76.98%
D0484	Fredonia	Wilson	707,400	533,125	75.36%	726,192	540,286	74.40%	668,795	534,847	79.97%
D0487	Herington	Dickinson	499,470	442,257	88.55%	513,262	478,720	93.27%	454,297	460,979	101.47%
D0489	Hays	Ellis	3,375,089	3,023,869	89.59%	3,561,927	3,361,744	94.38%	3,670,429	3,350,425	91.28%
D0490	El Dorado	Butler	1,355,674	1,649,626	121.68%	1,267,677	1,603,789	126.51%	1,083,007	1,742,910	160.93%
D0491	Eudora	Douglas	2,353,997	1,865,525	79.25%	2,473,058	1,894,667	76.61%	2,615,282	2,055,646	78.60%
D0492	Flinthills	Butler	228,354	322,394	141.18%	223,474	314,683	140.81%	245,914	337,403	137.20%
D0493	Columbus	Cherokee	916,090	1,026,474	112.05%	870,333	994,874	114.31%	880,251	965,707	109.71%
D0494	Syracuse	Hamilton	365,734	336,909	92.12%	367,248	352,410	95.96%	334,297	321,397	96.14%
D0495	Ft Larned	Pawnee	1,074,904	991,812	92.27%	1,190,882	1,032,044	86.66%	1,182,030	1,043,946	88.32%
D0496	Pawnee Heights	Pawnee	157,274	148,731	94.57%	166,180	157,377	94.70%	209,821	202,263	96.40%
D0497	Lawrence	Douglas	19,041,907	12,803,364	67.24%	18,595,158	12,487,869	67.16%	17,781,791	12,975,446	72.97%
D0498	Valley Heights	Marshall	632,934	384,062	60.68%	592,558	377,810	63.76%	651,676	399,852	61.36%
D0499	Galena	Cherokee	574,026	840,135	146.36%	524,776	838,288	159.74%	496,694	817,190	164.53%
D0500	Kansas City	Wyandotte	17,628,034	11,956,198	67.82%	20,183,455	11,290,590	55.94%	18,715,266	11,269,868	60.22%
D0501	Topeka Public Schools	Shawnee	25,323,069	17,063,965	67.39%	26,873,782	16,726,252	62.24%	27,174,409	17,286,226	63.61%
D0502	Lewis	Edwards	161,173	133,709	82.96%	141,133	140,086	99.26%	171,218	152,299	88.95%
D0503	Parsons	Labette	1,372,858	1,272,976	92.72%	1,349,465	1,222,144	90.57%	1,335,227	1,257,775	94.20%
D0504	Oswego	Labette	470,180	510,583	108.59%	464,184	529,318	114.03%	458,824	516,446	112.56%
D0505	Chetopa-St. Paul	Labette	351,431	439,952	125.19%	345,175	444,313	128.72%	345,563	435,331	125.98%
D0506	Labette County	Labette	1,862,493	1,667,753	89.54%	1,940,214	1,699,392	87.59%	1,942,232	1,701,271	87.59%
D0507	Satanta	Haskell	168,534	179,826	106.70%	132,326	163,222	123.35%	127,246	159,293	125.19%
D0508	Baxter Springs	Cherokee	776,170	996,246	128.35%	759,065	925,130	121.88%	744,472	915,708	123.00%
D0509	South Haven	Sumner	317,976	284,971	89.62%	365,483	309,561	84.70%	367,647	340,999	92.75%
D0511	Attica	Harper	173,415	182,976	105.51%	203,552	213,580	104.93%	244,876	200,158	81.74%
D0512	Shawnee Mission Pub Sch	Johnson	33,093,196	22,639,654	68.41%	35,188,516	23,214,671	65.97%	39,110,372	24,543,704	62.75%