

**EXAMPLE OF SPECIAL EDUCATION EXCESS COST FORMULA (KSA 72-3422) APPLIED AT
THE DISTRICT LEVEL FOR USD 339 JEFFERSON COUNTY NORTH (2019-2020)**

Step	Description	Formula	Total
Step 1	Determine total amount of general fund and local option budgets of USD (Calculated per KSA 72-5131 <i>et seq.</i>)	\$4,205,630 + \$1,261,689	\$5,467,319
Step 2	Subtract the total amount attributable to assignment of weightings (Calculated per KSA 72-5131 <i>et seq.</i>)	\$5,467,319 X (653.3/927.5)	\$3,850,997
Step 3	Divide Step 2 total by total number of FTE equivalent pupils in USD as of September 20	\$3,850,997/456.5 FTE	\$8,436
Step 4	Determine FTE enrollment of students receiving special education and related services provided by USD	35.7 FTE	-
Step 5	Multiply Step 3 total by Step 4 total	\$8,436 * 35.7 FTE	\$316,089
Step 6	Determine amount of federal funds received by USD for the provision of special education and related services. <i>Note: Most federal funding goes directly to USD's Interlocal or Cooperative organization .</i>	\$14,927	-
Step 7	Determine amount of revenue received by USD under contracts with state institutions for provisions of special education and related services by state institutions (eg: Parsons State Hospital)	\$0	-
Step 8	Add amounts from Step 5, Step 6, and Step 7	\$316,089 + \$14,927	\$331,016
Step 9	Determine total amount of expenditures by USD for the provisions of special education and related services.	\$1,035,007	-
Step 10	Subtract amount in Step 8 from amount in Step 9	\$1,035,007 - \$331,016	\$718,918
Step 11	Multiply Step 10 total by 92.0 percent	\$718,918 * 0.92	\$661,405

* USD 339 received \$790,321 in Special Education State Aid for School Year 2019 - 2020

September 12, 2023

* All data from KSDE Legal Max or USD Budget Documents

Kansas Legislative Research Department