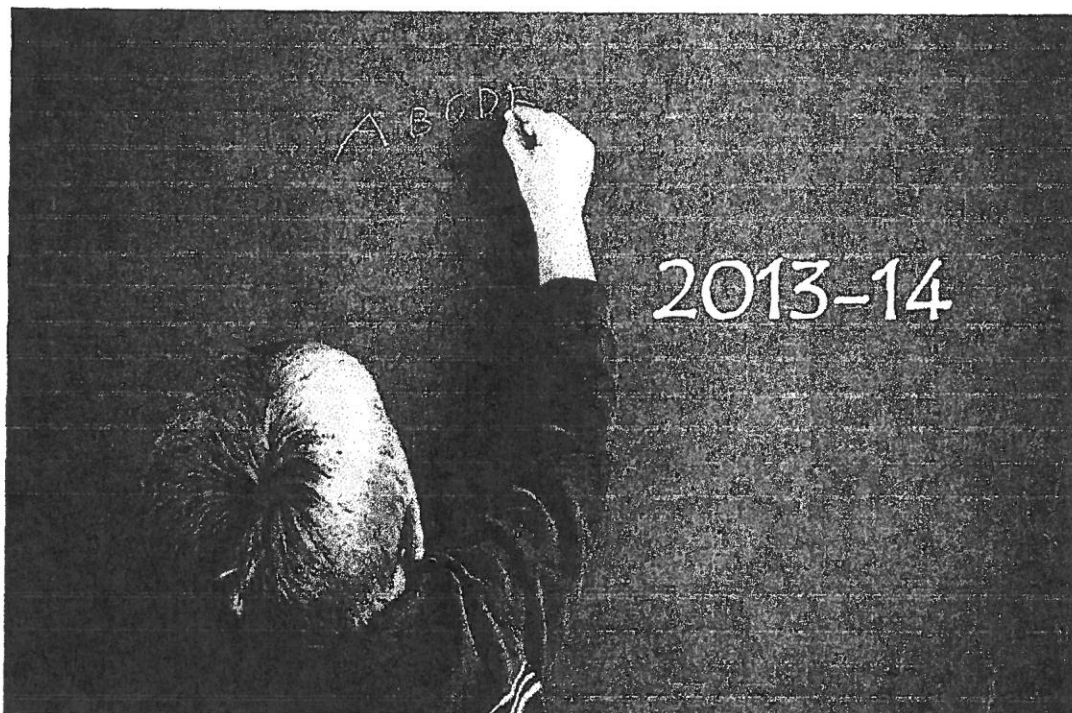


Total Expenditures Per Pupil by FTE



Kansas USDs

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EXHIBIT

648

Total Expenditures Per Pupil

For Kansas Public Schools

This publication has been prepared by the School Finance Team of the Kansas State Department of Education to provide the expenditures per pupil for the unified school districts in Kansas.

Listed below are the funds included in total expenditures, a history of districts that closed or consolidated from 2005-06 to 2013-14, and state totals.

It is hoped that this report will be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public school districts.

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Column Heading Definitions – Expenditures Per Pupil

FTE (Full-Time Equivalency) - The total enrollment in grades kindergarten through 12 and three and four year-old special education preschool as of September 20 and February 20. Any pupil who is not regularly enrolled full-time shall be counted as that proportion of one pupil (to the nearest one-tenth) that his/her regular enrollment bears to full-time regular enrollment. Pupils enrolled in three and four year-old special education preschool or kindergarten shall be counted as a half-time pupil.

Total Expenditures (Funds for 2013-14) - Actual expenditures less transfers as reported on the USD budgets. Funds included are:

General	Extraordinary School Program	Textbook and Student
Supplemental General	Food Service	Material Revolving
Adult Education	Parent Education Program	KPERS Special Retirement
Adult Supplemental Education	Professional Development	Contribution
At-Risk (4-year old)	Summer School	Bond and Interest #1
At-Risk (K-12)	Special Education	Bond and Interest #2
Bilingual Education	Vocational Education	No-Fund Warrant
Virtual Education	Special Liability Expense	Special Assessment
Capital Outlay	School Retirement	Temporary Note
Driver Training	Contingency Reserve	Coop Special Ed
District Activity	Gifts and Grants	

Federal funds which are not required to be in a special fund listed above are also included.

Expenditures Per Pupil - Total expenditures divided by FTE enrollment.

NOTES:

2006-07 school year: USD 295 dissolved on July 1, 2006, with their students going to USD 294 and USD 412; USD 104 and USD 278 combined on July 1, 2006, to create USD 107 (Rock Hills); USD 221 and USD 222 combined on July 1, 2006, to create USD 108 (Washington County); USD 427 and USD 455 combined on July 1, 2006, to create USD 109 (Republic County.) Therefore, 2005-06 FTE and expenditures reflect combined data as USD 107, USD 108, and USD 109.

2008-09 school year: USD 238 and USD 324 combined on July 1, 2008, to create USD 110 (Thunder Ridge Schools). Therefore, 2007-08 FTE and expenditures reflect combined data as USD 110.

2009-10 school year: USD 425 and USD 433 combined on July 1, 2009, to create USD 111 (Doniphan West Schools). Therefore, 2008-09 FTE and expenditures reflect combined data as USD 111.

2010-11 school year: USD 213 dissolved on July 1, 2010, with their students going to USD 211; USD 328 and USD 354 combined on July 1, 2010, to create USD 112 (Central Plains); USD 441 and USD 488 combined on July 1, 2010, to create USD 113 (Prairie Hills); USD 406 and USD 486 combined on July 1, 2010, to create USD 114 (Riverside). Therefore, 2009-10 FTE and expenditures reflect combined data as USD 112, USD 113, and USD 114.

2011-12 school year: USD 228 dissolved on July 1, 2011, with their students going to USD 227; USD 424 dissolved on July 1, 2011, with their students going to USD 422; USD 442 and USD 451 combined on July 1, 2011, to create USD 115 (Nemaha Central). Therefore, 2010-11 FTE and expenditures reflect combined data as USD 115.

*For the 2013-14 school year, no districts dissolved or consolidated.

**Kansas Public Schools
STATE TOTALS**

Expenditures Per Pupil

School Year	Pupil FTE	Total Expenditures	Expenditures Per Pupil
2007-2008	446,874.0	\$5,446,453,325	\$12,188
2008-2009	447,615.1	5,666,731,992	12,660
2009-2010	453,324.3	5,589,549,135	12,330
2010-2011	454,865.7	5,586,490,844	12,282
2011-2012	456,000.5	5,767,211,523	12,647
2012-2013	457,896.6	5,849,964,872	12,776
2013-2014	461,088.3	5,975,424,366	12,959