

K-12 Spending by Fund

Spending Net of Transfers

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2010 Change Over 2005	
							Amount	Percent
General	2,148,943,825	2,141,981,247	2,204,999,825	2,273,868,291	2,237,350,130	2,103,590,258	(45,353,567)	-2.1%
Federal	187,032,547	176,070,161	171,989,728	172,304,068	189,934,024	226,042,844	39,010,297	20.9%
Supplemental General	354,348,928	419,931,186	474,667,975	527,928,651	556,519,404	591,461,633	237,112,705	66.9%
Adult Education	3,684,526	3,574,452	3,910,768	2,575,487	2,584,731	2,646,081	(1,038,445)	-28.2%
At Risk (4Yr Old)*	0	13,079,082	15,382,592	17,670,734	18,704,859	18,600,386	18,600,386	new fund
Adult Supplemental	98,838	78,105	76,487	144,108	152,768	145,558	46,720	47.3%
At Risk (K-12)*	0	156,210,897	238,005,980	307,456,227	387,027,546	391,652,523	391,652,523	new fund
Bilingual Education	20,684,592	30,282,922	36,520,522	43,174,725	46,121,267	47,417,109	26,732,517	129.2%
Virtual Education	0	0	0	0	0	15,103,905	15,103,905	new fund
Capital Outlay	195,265,496	235,008,041	284,781,374	269,685,870	313,661,822	294,356,555	99,091,059	50.7%
Driver Training	5,487,477	5,573,345	5,364,279	5,555,239	5,260,400	4,891,187	(596,290)	-10.9%
Extraordinary School Prog	2,532,301	86,739	4,120,922	3,912,120	3,885,107	3,708,794	1,176,493	46.5%
Food Service	181,620,944	191,370,856	199,329,377	214,172,627	222,330,570	218,633,290	37,012,346	20.4%
Professional Development	9,544,266	12,142,961	14,289,024	15,674,976	14,236,103	8,246,073	(1,298,193)	-13.6%
Parents as Educators	11,167,125	11,555,139	12,129,764	12,707,924	13,057,633	13,111,453	1,944,328	17.4%
Summer School	4,957,907	4,406,028	3,805,825	3,807,729	3,436,153	2,940,173	(2,017,734)	-40.7%
Special Education	440,464,331	485,254,486	594,239,954	656,565,012	690,386,900	667,957,727	227,493,396	51.6%
Vocational Education	68,180,118	79,329,325	84,555,763	90,528,330	95,448,422	92,320,771	24,140,653	35.4%
Gifts/Grants	35,058,733	39,495,549	36,553,756	34,952,211	33,859,886	30,328,838	(4,729,895)	-13.5%
Area Vocational School	19,426,845	18,458,031	18,608,813	8,729,288	12,911,968	0	(19,426,845)	-100.0%
Special Liability Expense	2,016,341	1,697,157	1,781,485	1,604,065	1,551,337	2,657,827	641,486	31.8%
School Retirement	1,067,110	1,067,110	1,067,110	1,067,110	1,067,110	1,067,110	0	0.0%
KPERS Special Retirement	120,967,946	141,408,606	168,655,765	194,096,646	213,056,967	214,210,259	93,242,313	77.1%
Contingency Reserve	6,387,356	3,402,174	4,155,288	3,678,925	3,916,389	5,555,710	(831,646)	-13.0%
Student Material Revolving	23,162,574	27,414,248	31,129,298	35,720,847	26,108,388	21,971,736	(1,190,838)	-5.1%
Bond and Interest #1	271,996,127	298,187,147	318,206,437	331,837,176	351,481,033	400,323,853	128,327,726	47.2%
Bond and Interest #2	13,556,466	16,144,769	14,291,429	15,123,103	13,551,145	10,102,688	(3,453,778)	-25.5%
No-Fund Warrant	742,631	932,974	853,396	301,189	191,721	115,218	(627,413)	-84.5%
Temporary Note	0	0	0	0	6,998	0	0	0
Special Assessment	3,325,704	3,049,940	3,904,031	3,041,077	3,588,572	3,635,718	310,014	9.3%
COOP Special Education	139,164,507	149,643,168	162,597,457	173,053,195	179,725,233	179,400,037	40,235,530	28.9%
KSDE reported totals	4,270,885,561	4,666,835,845	5,109,974,424	5,420,936,950	5,653,706,482	5,572,195,314	1,301,309,753	30.5%
CPFS variance	(18,528,982)	(22,458,721)	(32,102,491)	(25,427,732)	(13,025,510)	(17,353,821)		
According to KSDE, some small funds are not loaded into CPFS, which accounts for the variance between the above totals and those reported by KSDE.								
Special Education	440,464,331	485,254,486	594,239,954	656,565,012	690,386,900	667,957,727	227,493,396	51.6%
COOP Special Education	139,164,507	149,643,168	162,597,457	173,053,195	179,725,233	179,400,037	40,235,530	28.9%
	579,628,838	634,897,654	756,837,411	829,618,207	870,112,133	847,357,764	267,728,926	46.2%

Compiled by Kansas Policy Institute

Source: Kansas Department of Education, Comparative Performance and Fiscal System (CPFS)