

USD/Cooperative/Interlocal #	D0
Contact Name	
Title	
Phone #	
Date	

2025-2026 Form 120-A

Estimated Special Education State Aid

Amounts for School Districts Received on Behalf of an Interlocal or Cooperative

1	Estimated 2025-2026 Special Education State Aid		
2	Estimated Direct Payment to Coop/Interlocal		
3	Estimated state aid to be distributed to participating districts	0	#1 minus #2
4	Coop Direct Receipts as Percent of Total State Aid	0.00%	#2 divided by #1
5	Remaining Percent to Allocate	0.00%	100% minus #4

Col A	Col B	Col C	Col D	Col E
	Anticipated Local Assessment Amount	Percent of Local Assessments	Percent of State Aid for each USD/Interlocal (C times #5)	2025-2026 Est. Special Education State Aid Dollars (D times #1)
USD #				
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
		0.00%	0.00%	\$0
Total	\$0	0.00%	0.00%	\$0

FORM 120-A Explanation and Instructions

A copy of this form:

- Must go to each participating member of the coop/interlocal for preparing their USD budget.
- Must be emailed to Rose Ireland, School Finance, Kansas Department of Education: rosemary.ireland@ksde.gov as an excel not a PDF.

K.S.A. 72-3422 (c)(4)(D) and (E). requires that special education state aid be distributed among school districts that participate in special education cooperative or interlocal.

Based upon this statute, Form 120-A will need to be completed by the cooperative/interlocal and submitted to affected USDs so they can determine their general fund authority.

Line 1: Includes only special education state aid for the cooperative/interlocals. **Do not include the local contribution special education state aid paid directly to each member district (this is not flow-through on your behalf).** Do not include special education state aid that individual school district's submit on their own which is not part of the cooperative/interlocal.

- Sponsoring districts of cooperatives should include special education transportation aid on behalf of the sponsoring district but only if you are providing special education transportation services for the member district(s).
- The total special education state aid includes special education categorical aid, paraprofessional categorical aid, special education transportation aid, special education catastrophic aid, and Medicaid Replacement state aid.
- The estimated amount per special education teacher for the 2025-2026 school year is \$30,800.

Line 2: For special education interlocals/cooperatives, include special education state aid on this line for programs which schools are not involved. Sponsoring districts of cooperatives should include special education transportation aid on behalf of the sponsoring district.

An example of this would be special education state aid received for an infants and toddlers program when the program is sponsored by an organization such as an intergovernmental coordinating council, or some other not-for-profit organization not associated with a school district. In addition, cooperatives/interlocals that contract with another cooperative/ interlocal and receive state aid as a result of such contract, would also be exempt and is recorded on Line 2. For example, if special education state aid is estimated at \$50,000 for the program and ½ of the program is for a USD and ½ is for another coop/interlocal, then \$25,000 would be shown on line 2.

Line 3: Net estimated state aid to be received by participating member USDs of the cooperative/interlocal. (Line 1 - 2).

Line 4: Estimated percentage of state aid paid directly to cooperative/interlocal (Line 2 ÷ Line 1).

Line 5: The remaining percentage of special education state aid to be allocated among the member districts.

Column A: List the school districts participating in the special education program as part of the coop/interlocal.

Column B: List the anticipated local assessment for each school district. Do not include in that figure the amount of special education state aid which is going to be forwarded to the cooperative/interlocal through this form.

Column C: The percentage that the local assessment for each school district is of the total.

Column D: Estimated percentage of state aid to be distributed to each USD in the cooperative/interlocal (Column C x Line 5). For sponsoring districts of cooperatives, the percentage from line 4 is added to the percent computed in Column 5d.

Column E: Estimated 2025-2026 special education state aid that each school district will receive as a result of being a participant of the cooperative/interlocal (Line 1 X Column D).

KSA 72-3422 (e) provides for the Local Contribution distribution of additional special education state aid, which will be paid directly to member districts. This additional payment should NOT be included on Line 1 Estimated Special Education State Aid as this is not flow-through on your behalf.