



# **PERFORMANCE AUDIT REPORT**

## **K-12 Education: Estimating the Impact of a Second Count Date on School District Funding**

**A Report to the Legislative Post Audit Committee  
By the Legislative Division of Post Audit  
State of Kansas  
February 2008**

# ***Legislative Post Audit Committee***

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## ***Legislative Division of Post Audit***

**THE LEGISLATIVE POST** Audit Committee and its audit agency, the Legislative Division of Post Audit, are the audit arm of Kansas government. The programs and activities of State government now cost about \$10 billion a year. As legislators and administrators try increasingly to allocate tax dollars effectively and make government work more efficiently, they need information to evaluate the work of governmental agencies. The audit work performed by Legislative Post Audit helps provide that information.

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Audits are performed at the direction of the Legislative Post Audit Committee. Legislators

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### **LEGISLATIVE DIVISION OF POST AUDIT**

800 SW Jackson  
Suite 1200  
Topeka, Kansas 66612-2212  
Telephone (785) 296-3792  
FAX (785) 296-4482  
E-mail: [LPA@lpa.state.ks.us](mailto:LPA@lpa.state.ks.us)  
Website:  
<http://kslegislature.org/postaudit>  
Barbara J. Hinton, Legislative Post Auditor

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LEGISLATURE OF KANSAS

## LEGISLATIVE DIVISION OF POST AUDIT

800 SOUTHWEST JACKSON STREET, SUITE 1200  
TOPEKA, KANSAS 66612-2212  
TELEPHONE (785) 296-3792  
FAX (785) 296-4482  
E-MAIL: lpa@lpa.state.ks.us

February 11, 2008

To: Members, Legislative Post Audit Committee

Senator Derek Schmidt, Chair  
Senator Les Donovan  
Senator Anthony Hensley  
Senator Nick Jordan  
Senator Chris Steineger

Representative Virgil Peck Jr., Vice-Chair  
Representative Tom Burroughs  
Representative John Grange  
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Representative Tom Sawyer

This report contains the findings, conclusions, and recommendations from our completed performance audit, *K-12 Education: Estimating the Impact of a Second Count Date on School District Funding*.

The report includes recommendations for the House and Senate Education committees. We would be happy to discuss these recommendations or any other items in the report with any legislative committees, individual legislators, or other State officials.

A handwritten signature in black ink that reads "Barbara J. Hinton". The signature is written in a cursive, flowing style.

Barbara J. Hinton  
Legislative Post Auditor

## Get the Big Picture

Read these Sections and Features:

1. **Executive Summary** - an overview of the questions we asked and the answers we found.
2. **Conclusion and Recommendations** - are referenced in the Executive Summary and appear in a box after each question in the report.
3. **Agency Response** - also referenced in the Executive Summary and is the last Appendix.

### *Helpful Tools for Getting to the Detail*

- In most cases, an “**At a Glance**” description of the agency or department appears within the first few pages of the main report.
- **Side Headings** point out key issues and findings.
- **Charts/Tables** may be found throughout the report, and help provide a picture of what we found.
- **Narrative text boxes** can highlight interesting information, or provide detailed examples of problems we found.
- **Appendices** may include additional supporting documentation, along with the audit **Scope Statement** and **Agency Response(s)**.

**EXECUTIVE SUMMARY**  
LEGISLATIVE DIVISION OF POST AUDIT

**How Much Would a Second Count Date Increase  
Funding For Rapidly Growing School Districts?**

**House Bill 2123 would have allowed all districts to claim additional funding if their enrollment significantly increased from September to February.** *Currently, school districts do not receive additional funding for students who enroll after September 20. One exception is K.S.A. 72-6448, passed in 2005, allows districts to receive additional funding if the number of military dependents increase from September to February. As amended by the Senate, House Bill 2123, from the 2007 session would have allowed all districts that experience significant growth to use February 20 as a second enrollment count date.* ..... page 3

**We estimate that 43 districts would have received almost \$7 million of additional funding over the past three years if House Bill 2123 had been in place.** *Each year, anywhere from 21 to 25 districts would have benefited from the bill, although it wasn't always the same districts. Over the past three years, districts would have received anywhere from \$2,100 to \$1,263,000 of additional funding.* ..... page 4

**The districts that would have benefited the most tended to be larger suburban districts that received relatively low amounts of State and local funding per student.** *We looked at nine school districts that would have qualified for at least \$200,000 in additional funding over the past three years. Seven of these districts have mid-to large sized enrollments and are located on the edge of the Kansas City or Topeka metropolitan areas. These seven districts also tended to get less State and local funding per FTE student through the school finance formula. The other two districts that that would have benefited the most were small districts with large virtual schools, whose enrollments may increase throughout the year because virtual schools tend to enroll students who have been suspended from other districts, or seniors in high school who need additional credits to graduate on time.* ..... page 5

**Some of the statutory provisions for administering the second military count date appear to be unclear.** *We also looked at the way the second count date is being carried out for military dependents under the existing law, K.S.A. 72-6448. The Department of Education's criteria for determining which districts are eligible for additional funding don't appear to be consistent with the wording of the statute. In addition, while the statute says the additional funding should be based on "the enrollment of the district" on February 20, it's unclear what that means. According to Department officials, they are administering the law in a way that is consistent with the intent of the legislators who worked on the legislation.* ..... page 7

**Conclusion** ..... page 8

**Recommendations** ..... page 8

*These appendices can be found in the full report:*

**APPENDIX A: Scope Statement** ..... page 9

**APPENDIX B: Agency Response** ..... page 10

This audit was conducted by Brenda Heafey. Scott Frank was the audit manager. If you need any additional information about the audit's findings, please contact Brenda at the Division's offices. Our address is: Legislative Division of Post Audit, 800 SW Jackson Street, Suite 1200, Topeka, Kansas 66612. You also may call us at (785) 296-3792, or contract us via the Internet at [LPA@state.ks.us](mailto:LPA@state.ks.us).

# K-12 Education: Estimating the Impact of a Second Count Date on School District Funding

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Historically, the amount of State aid school districts received under the school finance formula primarily was driven by the number of students enrolled on September 20 of each year. Districts were funded at this level, even if they experienced significant increases or decreases in enrollment after the September count date.

K.S.A. 72-6448, which originally was passed by the Legislature during the 2005 session, allows districts that experience significant increases in enrollment during the school year due to an influx of military families to recount their enrollment in February. Under that law, if a district adds at least 25 students who are military dependents (or an amount equal to 1% of the district's enrollment, whichever is less), its State aid is based on the February count.

During the 2007 session, legislators considered House Bill 2123 (as amended by the Senate) that essentially would have extended the provisions K.S.A. 72-6448 to all districts that experience a significant increase in enrollment after the September 20 count, regardless of the reason.

Recently, some legislators have become interested in getting detailed information about which districts would benefit from the bill and how much additional funding they would receive.

This school district performance audit answers the following question:

## **1. How much would a second count date increase the funding for rapidly growing school districts?**

To answer this question, we used information gathered by the Department of Education to identify districts that over the past three years experienced growth. We asked these districts to report their enrollment in September and February for the 2004-05, 2005-06, and 2006-07 school years. This data was used to determine which districts would have qualified for additional funding under the amended version of House Bill 2123. We also estimated how much additional State and local funding these districts qualified for, and assessed which types of districts typically would benefit from this funding.

In conducting this audit, we followed all applicable auditing standards set forth by the U.S. Government Accountability Office, except that, because of time constraints, we didn't test the reliability of the

enrollment data used in this audit. The student FTE data came from the Kansas Department of Education and are audited extensively, and therefore are unlikely to be grossly wrong. We did look at underlying reports to support some of our student headcount data provided by the districts and compared it to enrollment data provided by the Kansas Department of Education. Although our work wasn't extensive enough to assess the overall accuracy of the enrollment data, we found no indication that the data are grossly or systematically wrong.



## How Much Would a Second Count Date Increase Funding For Rapidly Growing School Districts?

**ANSWER IN BRIEF:** *House Bill 2123 from the 2007 session would have allowed districts to receive additional funding if their student enrollment significantly increased from September to February. Over the past three school years, 43 districts would have received almost \$7 million in additional funding if House Bill 2123 had been in place. Districts that would have benefited the most from the bill tended to be mid- to large-sized districts on the edge of a metropolitan area that received relatively lower amounts of State and local funding per FTE student through the State's school finance formula. A review of the current second count date for military dependents shows that some of the statutory provisions for administering it appear to be unclear. These and related findings are discussed in the sections that follow.*

### ***House Bill 2123 Would Have Allowed All Districts To Claim Additional Funding If Their Enrollment Significantly Increased From September to February***

Currently, funding for most school districts is based on the number of students enrolled on September 20. Even if a district's enrollment grows significantly after that date, it doesn't receive any additional funding. The one exception is K.S.A. 72-6448, passed in 2005, which allows school districts to receive additional funding if they experience significant growth in the number of students who are military dependents. Over the past two years, ten districts qualified for this additional funding and received a total of \$9.1 million.

**As amended by the Senate, House Bill 2123 would have allowed all districts that experience significant growth to use February 20<sup>th</sup> as a second enrollment count date.** The bill would have allowed districts to receive additional funding if their enrollment increased from September 20 to February 20 by 25 full-time-equivalent (FTE) students or 1% of the districts' total enrollment. Districts that qualified would have received half the funding for these additional students, including all additional weighting factors, such as vocational education, bilingual, and at-risk. However, if the district's enrollment decreased, it wouldn't lose money.

The provisions of this bill have been reintroduced as Senate Bill 459 and House Bill 2777 in the 2008 legislative session.

### ***We Estimate That 43 Districts Would Have Received Almost \$7 Million of Additional Funding Over the Past Three Years If House Bill 2123 Had Been in Place***

To estimate the effect of the second count provisions of House Bill 2123, we gathered and compared September and February enrollment information for 94 districts that had grown over the past three years:

- We used the change in headcount enrollment from September to February to estimate the change in FTE student enrollment. *For example, if a district's headcount increased by 10%, we estimated that its FTE student enrollment also would increase by 10%.*

- We then identified districts whose FTE enrollment would have increased by 25 FTE students or 1% of their total enrollment, as provided for in House Bill 2123.
- Based on the school finance formula for each year, we calculated how much additional funding these districts would have received.

**Figure 1-1**  
**Estimated Additional Funding Based on HB 2123**  
**2004-05 through 2006-07 School Years**

DISTRICT	Estimated Additional Funding			
	2004-05	2005-06	2006-07	TOTAL
233 - Olathe	\$ 425,444	\$ 377,678	\$ 459,987	\$ 1,263,110
229 - Blue Valley	\$ 313,687	\$ 361,835	\$ 483,439	\$ 1,158,961
202 - Turner	\$ 739,265	\$ -	\$ 32,735	\$ 772,000
204 - Bonner Springs	\$ -	\$ 459,963	\$ -	\$ 459,963
424 - Mullinville	\$ 22,744	\$ 161,957	\$ 182,983	\$ 367,685
345 - Seaman	\$ 202,298	\$ -	\$ 163,608	\$ 365,906
447 - Cherryvale	\$ 112,116	\$ -	\$ 201,330	\$ 313,446
437 - Auburn Washburn	\$ -	\$ 127,704	\$ 123,213	\$ 250,917
232 - DeSoto	\$ 118,385	\$ 129,125	\$ -	\$ 247,510
461 - Neodesha	\$ -	\$ 99,706	\$ 91,791	\$ 191,497
374 - Sublette	\$ -	\$ 100,905	\$ 59,098	\$ 160,003
385 - Andover	\$ -	\$ -	\$ 152,846	\$ 152,846
329 - Alma	\$ 6,835	\$ 83,082	\$ 48,370	\$ 138,288
249 - Frontenac	\$ -	\$ 50,580	\$ 65,385	\$ 115,965
266 - Maize	\$ -	\$ 102,761	\$ -	\$ 102,761
406 - Wathena	\$ 14,900	\$ 85,112	\$ -	\$ 100,012
463 - Udall	\$ 80,912	\$ -	\$ 18,565	\$ 99,477
348 - Baldwin City	\$ 36,832	\$ -	\$ 39,608	\$ 76,441
235 - Uniontown	\$ 5,433	\$ 27,556	\$ 36,888	\$ 69,877
421 - Lyndon	\$ -	\$ -	\$ 57,426	\$ 57,426
230 - Spring Hill	\$ 26,241	\$ 25,871	\$ -	\$ 52,112
423 - Moundridge	\$ -	\$ 47,982	\$ -	\$ 47,982
323 - Westmoreland	\$ 46,226	\$ -	\$ -	\$ 46,226
369 - Burrton	\$ 18,714	\$ 27,299	\$ -	\$ 46,012
404 - Riverton	\$ 38,852	\$ -	\$ -	\$ 38,852
307 - Ell-Saline	\$ -	\$ 33,358	\$ -	\$ 33,358
220 - Ashland	\$ -	\$ 4,046	\$ 29,180	\$ 33,226
376 - Sterling	\$ -	\$ -	\$ 31,541	\$ 31,541
208 - WaKeeney	\$ -	\$ -	\$ 27,477	\$ 27,477
479 - Crest	\$ 18,804	\$ -	\$ -	\$ 18,804
482 - Dighton	\$ -	\$ 17,755	\$ -	\$ 17,755
300 - Commanche County	\$ -	\$ -	\$ 17,298	\$ 17,298
219 - Minneola	\$ -	\$ 1,326	\$ 12,383	\$ 13,709
320 - Wamego	\$ -	\$ 12,711	\$ -	\$ 12,711
509 - South Haven	\$ 11,851	\$ -	\$ -	\$ 11,851
225 - Fowler	\$ 3,414	\$ 8,264	\$ -	\$ 11,678
419 - Canton-Galva	\$ -	\$ 11,056	\$ -	\$ 11,056
269 - Palco	\$ 1,541	\$ 9,174	\$ -	\$ 10,714
397 - Centre	\$ 10,671	\$ -	\$ -	\$ 10,671
456 - Marais Des Cygnes	\$ 2,148	\$ 6,841	\$ -	\$ 8,989
351 - Macksville	\$ 4,656	\$ -	\$ -	\$ 4,656
328 - Lorraine	\$ 2,616	\$ -	\$ -	\$ 2,616
303 - Ness City	\$ 2,110	\$ -	\$ -	\$ 2,110
<b>STATEWIDE TOTAL</b>	<b>\$ 2,266,697</b>	<b>\$ 2,373,645</b>	<b>\$ 2,335,152</b>	<b>\$6,975,495</b>
<b># of Qualifying Districts</b>	<b>25</b>	<b>25</b>	<b>21</b>	<b>43</b>

Source: LPA estimations based on district data.

● In conducting this analysis, we excluded districts that already qualified for additional funding under the military dependent provisions of K.S.A. 72-6448 because those provisions are more beneficial to them.

*Figure 1-1* summarizes the amount of additional funding that each district would have received if House Bill 2123 had been in place the past three years.

As the figure shows:

- **We estimate that over the past three years, 43 districts would have qualified for more funding based on House Bill 2123.** Each year, anywhere from 21 to 25 districts would have benefited from the bill, although it wasn't always the same districts that would have qualified. Only five districts would have qualified all three years—Olathe, Blue Valley, Mullinville, Alma, and Uniontown.
- **In total, the 43 districts would have received nearly \$7 million over the past three years.** Each district would have received anywhere from \$2,110 to \$1,263,000 of additional funding. Of all the districts that qualified, 21 would have received more than \$50,000 and nine would have received more than \$200,000.

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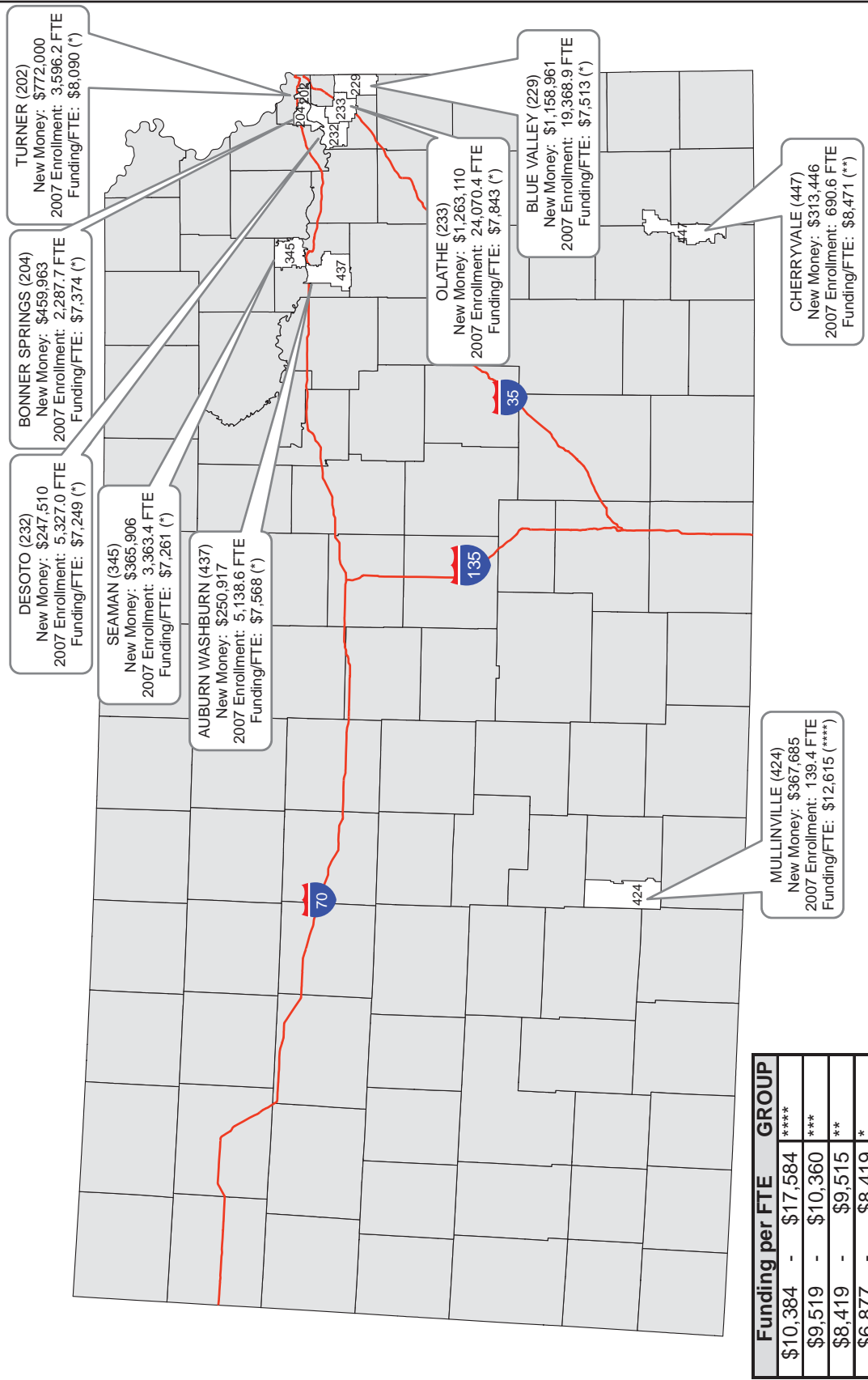
*The Districts That Would Have Benefited The Most Tended to Be Larger Suburban Districts that Received Relatively Low Amounts Of State and Local Funding Per Student*

To identify the characteristics of districts that would have benefited most from a second count date, we looked at the nine school districts that would have qualified for at least \$200,000 in additional funding over the past three years. These districts, along with certain enrollment and funding data, are shown on the map in *Figure 1-2* on the following page.

As the map shows, seven of the nine districts that qualified for more than \$200,000 are similar in size, location, and funding level:

- **Seven of the districts that would have benefited the most have mid- to large-sized enrollments and are located on the edge of the Kansas City or Topeka metropolitan areas.** The two largest districts are Olathe with an enrollment of more than 24,000 FTE students, and Blue Valley with an enrollment of more than 19,000 FTE students. These large districts also would have qualified for the most money (more than \$1 million for each district). In addition, there were five mid-sized districts with enrollments ranging from 2,300 to 5,300 FTE students that would have qualified for at least \$200,000 in additional funding. As the map shows, all seven districts are adjacent to either the Kansas City or Topeka metropolitan areas.
- **These seven districts also tended to get less State and local funding per FTE student through the school finance formula.** All seven ranked among the bottom fourth of all districts in terms of total State and local funding per FTE student because they are larger districts that don't qualify for low enrollment funding.
- **The two other districts that would have received a significant amount of new funding were small districts with large virtual schools.** Mullinville and Cherryvale each would have qualified for more than \$300,000 over the three-year period. Unlike the other seven districts, these are smaller districts that aren't very close to a metropolitan area. However, both districts operate fairly large virtual schools that tend to increase enrollment throughout the year. This might happen if the school enrolls students who have been suspended from other districts, or when seniors in high school enroll in virtual classes to earn additional credits to graduate on time.

**Figure 1-2  
Districts That Would Have Qualified For More Than \$200,000 Over The Past Three Years If House Bill 2123 Had Been In Effect**



Funding per FTE	GROUP
\$10,384 - \$17,584	****
\$9,519 - \$10,360	***
\$8,419 - \$9,515	**
\$6,877 - \$8,419	*

Mid-year growth for a virtual school may not be indicative of overall growth from year to year. For example, while Mullinville's enrollment increases between September and February each year, it tends to drop back down by the following September.

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*Some of the Statutory Provisions For Administering The Second Military Count Date Appear to Be Unclear*

In reviewing the second count date in House Bill 2123, we also looked at the way the second count date is being carried out for military dependents under existing law. As we discussed earlier, K.S.A. 72-6448 allows districts to claim additional funding for military dependents that enroll between September 20 and February 20 if the increase is more than 25 FTE students or 1% of the districts' total enrollment.

In reviewing the military count date provisions, we identified two areas of concern:

- **The Department of Education's criteria for determining which districts are eligible for additional funding don't appear to be consistent with the wording of the statute.** To determine if a district is eligible for additional funding, the Department counts the number of new military dependents who enroll between September 20 and February 20. This method doesn't take into account the military dependents that leave between those dates. For example, if a district enrolls 30 new military dependents, but 20 leave, the Department considers the district eligible because it added 30 students, even though the net increase was only 10 students. This doesn't appear to be consistent with the wording of the statute, which refers to an increase in the total number of military dependents.
- **The statute says the additional funding should be based on "the enrollment of the district" on February 20, but it's unclear what that means.** Unless otherwise specified, the enrollment of the district typically refers to total enrollment, which includes all students. Although it probably doesn't make sense to base the funding for military dependents on the total enrollment of the district, the statute isn't clear what the funding should be based on. In administering this provision, the Department bases the additional funding on the number of new military dependents who enroll between September 20 and February 20.

Department officials told us the way they administer the law is consistent with the intent of the original sponsor of the military count provisions, as well as the legislative committees that worked on the statute.

**CONCLUSION:**

As our findings show, a number of school districts with rapidly growing enrollments would benefit considerably from a second enrollment count date, just as many districts currently benefit from the provisions that allow a second count date for military dependents. As we've also found, the wording of the current statute that allows for a second military count date isn't entirely clear, and may not reflect the Legislature's original intentions. If legislators want to expand the second count date provisions to include more districts, they should take great care to be sure that the law makes it clear which districts should be eligible for additional funding, and how much funding they should receive.

- RECOMMENDATIONS:**
1. To ensure that provisions that make districts eligible for additional funding through a second count date for military dependents are administered as the Legislature intended, the House Education or Senate Education committees should review the language of K.S.A. 72-6448, and consider legislation to clarify the language as needed.
    - a. If the committees want districts to become eligible for additional funding based on the total number of new military dependents who enroll in a district between September 20 and February 20, as is the Department of Education's current practice, the committees should change the law to clarify this point.
    - b. If the committees want districts to become eligible for additional funding based the net increase in the number of military dependents enrolled in the district between September 20 and February 20, the current statute appears to require, the committees should direct the Department to change its practice to follow the statute.
  2. Because the provisions of K.S.A. 72-6448 that specify the amount of additional funding districts are eligible to receive through a second count date for military dependents are unclear, the House Education or Senate Education committees should clarify the law.



## APPENDIX A

### Scope Statement

This appendix contains the scope statement for this audit that was requested and approved by the 2010 Commission on Tuesday, October 23, 2007.

#### **K-12 Education: Estimating the Impact of a Second Count Date on School District Funding**

Historically, the amount of State aid school districts received under the school finance formula primarily was driven by the number of students enrolled on September 20 of each year. Districts were funded at this level, even if they experienced significant increases or decreases in enrollment after the September count date.

K.S.A. 72-6448, which was originally passed by the Legislature during the 2005 session, allows districts that experience significant increases in enrollment during the school year due to an influx of military families to recount their enrollment in February. Under that law, if a district adds at least 25 students who are military dependents (or an amount equal to 1% of the district's enrollment, whichever is less), its State aid is based on the February count.

During the 2007 session, legislators considered House Bill 2123 (as amended by the Senate) that essentially would have extended the provisions K.S.A. 72-6448 to all districts that experience a significant increase in enrollment after the September 20 count, regardless of the reason. The Department of Education estimated that the amended version of HB 2123 would increase the amount of general State aid to districts by \$8.6 million for the 2007-08 school year.

Recently, some legislators have become interested in getting more detailed information about which districts would benefit from the bill and how much additional funding they would receive. This school district performance audit would answer the following question:

- 1. How much would a second count date increase the funding for rapidly growing school districts?** To answer this question, we would survey school districts and use information gathered by the Department of Education to identify districts that over the last three years experienced enough growth between September and February to qualify for additional funding under the amended version of House Bill 2123. We use the districts' September and February enrollment counts to estimate the amount of additional funding (both State and local) those districts would have received had the law been in place for the 2004-05, 2005-06, and 2006-07 school years. We would also assess how the districts that would benefit from House Bill 2123 rank within the State in terms of funding per student for each of those years.

**Estimated Resources: 1 staff (8-10 weeks)**

## **APPENDIX B**

### **Agency Response**

On February 6, 2008 we provided copies of the draft audit report to the Kansas Department of Education. The response is included in this appendix.





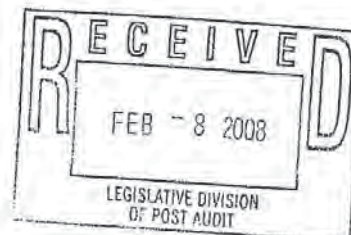
## Division of Fiscal and Administrative Services

785-296-3871  
785-296-0459 (fax)

120 SE 10th Avenue \* Topeka, KS 66612-1182 \* (785) 296-6338 (TTY) \* www.ksde.org

February 8, 2008

Mrs. Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
800 S. W. Jackson Street, Suite 1200  
Topeka, Kansas 66612-2212



Dear Ms. Hinton:

Thank you for the opportunity to respond to your performance audit, *K-12 Education: Estimating the Impact of a Second Count Date on School District Funding*.

Legislative Post Audit staff questioned how the State Department of Education is currently computing the second count date for military students. As background information to our interpretation of the law, the sponsors of the bill reviewed the procedure that would be used in computing a second count date before the House Education Committee, the Senate Education Committee, and the Conference Committee. At the conclusion of each committee meeting, we also reviewed for clarification how the sponsors intended the law to be administered. The State Department of Education has followed that procedure since implementation of the law in the 2005-06 school year.

Please feel free to contact this office if we can assist you further.

Sincerely

Dale M. Dennis, Deputy  
Commissioner of Education

DMD:tjm