

Legislative Post Audit
Summary of K-12 Performance Audits
January 14, 2015

General School Finance

- Cost Study Analysis: Elementary and Secondary Education in Kansas, Estimating the Costs of K-12 Education Using Two Approaches (January 2006)
- K-12 Education: School Districts' Use of Additional State Funding (June 2008)

At-Risk Programs

- K-12 Education: Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding, Parts I & II (November/December 2006)
- K-12 Education: Reviewing School Districts' At-Risk and Professional Development Programs (December 2008)

Special Education

- K-12 Education: Reviewing Issues Related to Special Education Funding (December 2007)
- K-12 Education: Reviewing Issues Related to Catastrophic Funding for Special Education (October 2009)

English as a Second Language

- K-12 Education: Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs (April 2008)

Vocational Education

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Virtual Schools

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- K-12 Education: Reviewing Issues Related to Virtual Schools (April 2007)
- K-12 Education: Determining the Reasons for Variations in Virtual School Costs (October 2007)

School District Efficiency

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- Parsons (March 2014)
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- Survey of Efficiency Measures Taken by Kansas School Districts (July 2013)

Miscellaneous K-12 Audits

- K-12 Education: Estimating Potential Costs Related to Implementing the No Child Left Behind Waiver in Kansas (December 2012)
- K-12 Education: Reviewing Issues Related to the Costs of the Health Care Benefits Provided by School Districts (April 2010)
- K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts (February 2010)
- K-12 Education: Reviewing the Research on Charter School Performance (May 2007)
- K-12 Education: Reviewing the Staff Recruitment and Retention Strategies Used by Kansas School Districts (April 2007)
- K-12 Education: Alternative Models for Organizing Middle Schools and High Schools (February 2007)
- K-12 Education: Comparing the Centralization of School District Accounting in Different States (February 2007)
- K-12 Education: Reviewing Issues Related to Developing and Retaining Teachers and School Principals (July 2006)



PERFORMANCE AUDIT REPORT

**K-12 Education: Reviewing Free-Lunch Student
Counts Used as the Basis for At-Risk Funding, Part I**

Executive Summary ***with Conclusions and Recommendations***

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
November 2006**

EXECUTIVE SUMMARY

LEGISLATIVE DIVISION OF POST AUDIT

Overview of the National School Lunch Program and Distribution of At-Risk Funding in Kansas

The National School Lunch Program provides free lunches to students who meet poverty thresholds or participate in designated programs.page 4
Children from families with incomes below 130% of the poverty level qualify for free lunches. In addition, students who participate in programs such as Food Stamps and Temporary Assistance for Needy Families, or who've been identified as migrant, homeless, or runaway, also can receive free lunches.

Kansas distributes at-risk funding based on the number of students eligible for free lunches in each district.page 5
Districts report a count of free-lunch students along with other enrollment data to the Department of Education. Department staff perform a comprehensive enrollment audit during which they remove ineligible free-lunch students because of errors on the applications, or because the students weren't enrolled and attending on September 20th. Based on the at-risk weighting in the school funding formula, school districts received \$822 in at-risk funding for each free-lunch student in 2005-06. Because the at-risk weighting increases in the future, that amount will grow to \$2,021 by 2008-09.

Question 1: Does the Count of Free-Lunch Students Used for At-Risk Funding Accurately Reflect the Number of Students Who Are Eligible for the Program?

In 2005-06, Kansas districts received almost \$111 million in at-risk funds for about 135,000 students identified as eligible for free lunches.page 7
That amount was more than double the previous year's amount because of increases in at-risk funding per student.

About 17% of free-lunch students in our Statewide random sample were ineligible, costing the State an additional \$19 million in at-risk funds.page 8
Of the 500 free-lunch students in our random sample, 85 students weren't eligible, primarily because households under-reported their income. Many households are able to under-report their income and still receive free lunches because federal law requires school district officials to accept their applications at face value. Projecting our results to all free-lunch students, we estimate the State paid almost \$19 million in at-risk funds for nearly 23,000 ineligible students in 2005-06.

Based on our survey of district officials, about 6,900 students Statewide may have been eligible for free lunches but their families didn't apply.page 10
According to district officials, most eligible families who don't apply are either too embarrassed to do so, or are concerned about the confidentiality of their applications.

The free-lunch counts used for at-risk funding also may include a number of students the Legislature didn't intend to fully fund. *The Department has developed an alternative at-risk funding application so districts can get at-risk funds for students attending schools that don't provide lunches. This includes a number of non-traditional students for which at-risk funding may not have been intended. For example, our review of eight alternative schools that don't serve lunch showed that 127 of the 319 free-lunch students in those schools were age 20 or older.* page 11

Districts also receive the full amount of at-risk funding for part-time students (primarily kindergartners) because the State doesn't prorate the funding. For example, in the Topeka school district, at-risk funding based on an FTE count rather than a headcount would have saved the State \$340,000 in 2005-06. Because of future increases in at-risk funding, those savings could grow to about \$840,000 by 2008-09.

We identified additional problems with the Department's free-lunch reviews that, if addressed, could produce a more accurate count. *In 2005-06, the child nutrition team didn't report roughly 1,850 ineligible free-lunch students it knew about to the Department's fiscal auditors. Auditors could have removed them from the at-risk count, saving the State \$1.5 million in at-risk funding. Also, the Department's fiscal auditors didn't audit every school in the six largest districts, potentially missing about 100 ineligible students in 2005-06. Lastly, because the Department's two teams don't coordinate their reviews, the same free-lunch application may be reviewed several times by Department staff.*page 13

Question 1 Conclusion. *The most important factors that cause school district officials to mistakenly approve a large number of ineligible students for free lunches are outside the districts' control. Even though many families mistakenly under-report or even purposefully lie about their income on the free-lunch application, federal law requires school districts to accept those applications at face value. That's because, under the National School Lunch Program, concerns about fraud and abuse are secondary to the goal of making sure students who need free meals get them.*page 16

Although school districts do work to verify the information on some of the applications, they're not authorized to look at the tax returns and wage reports we could. This means the free-lunch counts will always be overstated, no matter how diligently school district and Department of Education officials enforce the rules of the Program. Still, as we've shown, there are some things the Department could do to make the counts more accurate.

Question 1 Recommendations. *To make the free-lunch count more accurate, we recommend that the Department require districts to verify a sample of the alternative at-risk applications, and for the child nutrition team to share eligibility findings with the audit team. To increase the efficiency of free-lunch eligibility reviews, we recommend that the Department create a system to indicate which applications its staff have reviewed and*page 16

discourage the two teams from duplicating any reviews. After making these adjustments, the Department should determine the resources necessary to audit the free-lunch counts in all schools. Lastly, we recommend that the House Select Committee on School Finance and the Senate Education Committee consider amending State law to institute an age limit for free-lunch students for at-risk funding, and to change the at-risk funding to an FTE count.

Question 2: How Does the Number of Free-Lunch Students Reported by Districts Compare with Poverty Estimates Compiled By the U.S. Census Bureau?

For 2003-04, Kansas had 54,000 more free-lunch students than adjusted U.S. Census estimates would suggest.page 18
The Census data suggest that approximately 76,000 children in Kansas were at or below 130% of the federal poverty level in 2003-04, compared with almost 130,000 free-lunch students.

The free-lunch count is significantly higher than the adjusted Census estimate, primarily because the count includes many ineligible students.page 19
Based on our results from Question 1, we estimated that 22,000 of the almost 130,000 free-lunch students in 2003-04 weren't eligible, which is almost half the 54,000-student difference between the free-lunch count and the Census Bureau estimate. Other factors include what age groups are counted, and whether foster care children are included.

The Census Bureau's district-level poverty estimates have several limitations because of the way they're produced.page 20
The Census Bureau estimates are less accurate for certain populations, such as rural communities or transitory families, which affects poverty measurements. In addition, the Census Bureau counts children in the districts where they live, not in the districts where they're enrolled. Lastly, the census poverty estimates have a significant lag time and may become less accurate the further they get from the 10-year census count.

Question 2 Conclusion.page 22
Many states, including Kansas, use student poverty as a proxy for the number of at-risk students within a school district. The number of students who are eligible for free lunches offers a timely and convenient measure of student poverty that is linked to federal poverty guidelines. Unfortunately, a significant number of the students included in those counts aren't eligible for free lunches.

Poverty estimates published by the U.S. Census Bureau offer a credible alternative to free-lunch counts for measuring student poverty, but those estimates have limitations too. It takes the Census Bureau several years to publish the estimates and, as we've seen, they're not always a reliable measure of student poverty at the school-district level. Because neither free-lunch counts nor Census estimates are perfect measures, policymakers have to weigh the two and decide which set of limitations they can live with.

Appendix A: Scope Statement	..... page 24
Appendix B: LPA Methodology Used to Determine Free-Lunch Eligibility	..... page 26
Appendix C: Summary of the Major Free-Lunch Application Reviews Conducted by Kansas Department of Education Staff	..... page 30
Appendix D: Comparison of the School District Enrollment Counts to the U.S. Census Bureau Populations Estimates, by School District	..... page 31
Appendix E: Agency Response	..... page 42

In its response, the Department indicated it would implement the recommendations we made to them.

Appendix F: Changes Made to the Audit Report on December 18, 2006 page 45
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Notice to the Reader

On December 18, 2006, Legislative Post Audit made changes to pages 7 and 10 of this report to correct an error that was identified after the report was released in November 2006.

*A “strike-and-add” version of those changes is presented in **Appendix F** so the reader can see how the report was changed. All legislative committees and all agency officials that received copies of the initial report were sent a copy of these changes.*

This audit was conducted by Katrin Osterhaus, Allen Bartels, Dan Bryan, and Heidi Zimmerman. Scott Frank was the audit manager. If you need any additional information about the audit's findings, please contact Katrin 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 contact us via the Internet at LPA@lpa.state.ks.us.



PERFORMANCE AUDIT REPORT

**K-12 Education:
Reviewing Free-Lunch Student Counts Used as the
Basis for At-Risk Funding, Part II**

Executive Summary ***with Conclusions and Recommendations***

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
December 2006**

EXECUTIVE SUMMARY

LEGISLATIVE DIVISION OF POST AUDIT

Overview of At-Risk Services and State At-Risk Funding

Free-lunch counts are used to determine the amount of State funding each district receives for at-risk services, but districts decide which students need those services. page 3

The Department provides the districts with guidelines for identifying at-risk students, but every school district develops its own criteria for identifying students who are “at risk” of failing academically and need additional services. Since 1992, the State has provided funding for at-risk services based on the number of students who are eligible for free lunches under the National School Lunch Program. However, the 2006 Legislature expanded the at-risk funding formula to include high density at-risk and non-proficient at-risk funding mechanisms. The State is projected to provide more than \$195 million in funding for at-risk services in 2006-07.

Question 1: How Does the Number of Free-Lunch Students in Kansas Compare With the Number of Students Who Receive At-Risk Services?

The Department doesn’t have a reliable count of students receiving at-risk services. page 7

Each year, the Department requires districts to report the number of students who receive State-funded, at-risk services. However, the Department hasn’t given school districts clear guidance about how they should report their at-risk students. Therefore, the counts of at-risk students that districts report to the Department each year aren’t uniform or consistent. Also, the number of students who receive State-funded, at-risk services may not be the most meaningful at-risk measure because it excludes at-risk students served by other funding sources, and it captures only students who receive services, not those that need services.

There’s little relationship between the students used to fund at-risk services and the number of students who receive at-risk services. page 9

Smaller districts generally provided at-risk services to fewer students than the number of free-lunch students counted for funding purposes, while larger district generally provided at-risk services to more students. For 12 of our 22 sample districts, fewer than half the students for whom districts received State at-risk funding also received at-risk services. Because the free-lunch count is only a proxy measure for the number of at-risk students, it’s not expected to be a one-to-one match with students receiving at-risk services.

Question 1 Conclusion. Academic research indicates that student poverty is highly correlated with being at risk of failing academically. Because the free-lunch count is a timely and convenient measure of page 11

poverty, Kansas uses it as a proxy measure for at-risk students. However, because there are no good Statewide data on the number of at-risk students in Kansas, it's difficult to assess whether the free-lunch count truly is an adequate proxy for at-risk students. As a result, the only way to validate the free-lunch count as a proxy is to compare at-risk and free-lunch counts for smaller samples of districts—as we've done in this audit and in our earlier cost study.

Question 1 Recommendations. To help ensure that school districts provide consistent counts of at-risk students that allow for comparisons with the free-lunch count used to fund at-risk services, we recommend that the Department provides clear instructions for districts to report the count of students that receive State-funded at-risk services. We also recommended that the Department require districts to report counts of students served through all at-risk funding sources, as well to report the number of students identified by each district as needing at-risk services. page 11
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Question 2: What Is the Basis for Funding At-Risk Services in Other States?

Almost all states use some measure of poverty as the basis for distributing at-risk funding. Of the 41 states for which information was available, only one distributes at-risk funding based on the number of students who actually receive at-risk services. Some measure of poverty—primarily free- and reduced-price lunch counts—is used to distribute at-risk funding in 39 states. Ten states, including Kansas, distribute at-risk funding through a “poverty-plus” mechanism that combines a measure of poverty with additional at-risk indicators, such as low assessment scores. page 12
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Question 2 Conclusion. Many have questioned Kansas’ use of free-lunch counts as a proxy measure for at-risk students in distributing funding for at-risk services. However, Kansas appears to be like the vast majority of states—39 of the 41 states for which we found information used a poverty-based measure as well. Although using free-lunch counts to distribute State at-risk funds isn’t a perfect mechanism, it doesn’t appear that other states have found a better mechanism at this time. page 13
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Appendix A: Scope Statement page 14
Appendix B: Funding Basis for At-Risk Services Used in Other States page 16
Appendix C: Agency Response	..... page 19
<i>The Agency agreed with our recommendations.</i>	

This audit was conducted by Katrin Osterhaus, Allen Bartels, and Dan Bryan. Scott Frank was the audit manager. If you need any additional information about the audit’s findings, please contact Ms. Osterhaus 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 contact us via the Internet at LPA@lpa.state.ks.us.



SCHOOL DISTRICT PERFORMANCE AUDIT REPORT

**K-12 Education: Reviewing Issues
Related to Special Education Funding**

Executive Summary ***with Conclusions and Recommendations***

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
December 2007**

EXECUTIVE SUMMARY

LEGISLATIVE DIVISION OF POST AUDIT

Overview of Special Education in Kansas

Federal and State laws require school districts to offer special education services to children with disabilities. *In 2006-07, Kansas had almost 80,000 students with conditions such as mental retardation, emotional disturbance, or autism, who received special education services. School districts can choose to provide special education services using their own teachers, or they can join with other school districts to form a special education cooperative or interlocal.*

In 2006-07, the Legislature provided almost \$334 million in special education categorical aid for districts and cooperatives. *Calculating how much special education funding the Legislature will provide involves three steps:*

- *projecting previous years' special education expenditures for the budget year*
- *subtracting primary funding that will be available from other sources to help pay for special education services (this includes federal aid and Medicaid payments, SRS contributions for students in State hospitals, and the regular education funding per pupil that can be used for students in special education). This number represents special education excess costs.*
- *multiplying the excess costs by the percentage the Legislature agreed to fund (92% since 2006-07)*

Under the State's formula, most of the categorical aid appropriated by the Legislature is distributed to districts and cooperatives based on the number of special education teachers they employ.

Question 1: What Percent of the Excess Costs of Special Education Are Districts and Cooperatives Reimbursed for, and Why Do those Percentages Vary?

In 2005-06, State categorical aid for special education covered between 45% and 207% of the excess costs of special education for 69 districts and cooperatives. *For that year (the latest year for which data were complete), the Legislature agreed to fund 89.3% of the Statewide excess costs of special education. Providers with the lowest percent of their excess costs covered were Mulvane (45%) and Shawnee Mission (65%). Providers with the highest percent of their excess*

costs covered by categorical aid were the Doniphan County Education Cooperative (204%) and the Silver Lake school district (207%).

Districts and cooperatives that spent more per special education student had less of their excess costs covered by categorical aid. We found three important points about the relationship between special education expenditures and special education funding:

- Regardless of the percent of excess costs covered, districts and cooperatives tend to receive about the same amount of primary funding per student.
- Regardless of the percent of excess costs covered, State categorical aid tends to cover about half of a district's or cooperative's total special education expenditures.
- As a result, for districts or cooperatives with higher expenditures per student, categorical aid will fund a smaller portion of their excess costs.

In general, districts and cooperatives that had a low percentage of their excess costs covered were large districts (or cooperatives made up of larger districts), spent more per special education student on direct costs (e.g. instruction and transportation), had more certified teachers per 10 students, and paid higher average teacher salaries.

For a number of reasons, districts will receive less categorical aid in 2007-08 than they're entitled to. We identified one district and one cooperative that had underreported their special education expenditures for the 2005-06 school year. Because some special education revenues and expenditures weren't handled correctly in 2005-06, districts and cooperatives may lose out on \$65 per special education teacher in 2007-08.

Capping the amount of funding a provider could receive would allow money to be redistributed, but wouldn't eliminate the variation. Because of legislative interest in seeing the effect of limiting special education funding at certain levels, we created two scenarios capping categorical aid at 110% and 100% of excess costs. These scenarios would have allowed between \$8.6 million and \$13.2 million to be redistributed to other districts. Either of these scenarios would have reduced the variation in the percent of excess costs that were covered, but a lot of variation would have remained. For example, under the 100% cap scenario, the percent of excess costs covered would have ranged between 64% and 100%, as opposed to 207% to 45% without a cap.

Question 2: How Will Districts and Cooperatives Be Affected by Changes to School-Based Medicaid Funding?

Changes to Medicaid will cost districts and cooperatives almost \$2 million in special education funding, starting in the 2007-08 school year. New rules for the school-based Medicaid funding are the result of two recent audits by the federal Department of Health and Human Services. As a result of these changes, Kansas' Consensus Revenue Estimating Group estimates the schools' Medicaid funding will decrease from \$35 million to \$11.5 million, beginning with the 2007-08 year. Under the current school finance formula, the Legislature will have to replace 92%, or almost \$22 million, of the lost Medicaid revenues with State categorical aid.

Because of how the lost Medicaid dollars will be replaced with State aid, some districts and cooperatives actually will gain funding. Although the Legislature will replace 92% of the lost funding with categorical aid, that aid is distributed based on the number of special education teachers employed by each district or cooperative, rather than on the amount of Medicaid funding districts and cooperatives will lose. Based on 2005-06 Medicaid funding and special education staffing data for 69 providers, we estimated that 38 districts and cooperatives will lose a total of \$5.8 million, while 31 providers will gain an estimated total of \$3.9 million. Suburban districts with little poverty are likely to gain the most funding, while high-poverty districts are likely to lose the most funding.

Conclusion. Each year the Legislature provides categorical aid to districts and cooperatives to help pay for the cost of providing special education services. The categorical aid isn't distributed based on the actual costs of providing special education services or on the number of students who are served. Rather, the majority of it is given to districts and cooperatives based on the number of special education teachers they employ. Using the number of special education teachers as the basis for distributing categorical aid reduces the incentives districts and cooperatives may have to "over identify" students for services, and may help control costs. But it also can create certain inequities in the distribution of aid. As we've found in this audit and in our 1998 audit of special education funding, this system results in significant differences in the percent of districts' and cooperatives' special education excess costs that are paid for with categorical aid. We've also found that recent changes that will reduce the amount of school-based Medicaid funding for districts and cooperatives will affect them very differently because of this system. If the Legislature wants the distribution of special education funding to be more closely linked to the excess costs of providing those services, it will have to consider changing the current funding formula.

Recommendation. *To help ensure that the Statewide calculation of special education excess costs is as accurate as possible, the Department of Education should give all districts and cooperatives additional guidance on which funds they should use to report their special education expenditures.*

These appendices can be found in the full report:

APPENDIX A: *Scope Statement*

APPENDIX B: *List of Independent Districts, Special Education Cooperatives, and Interlocals (2005-06 School Year)*

APPENDIX C: *Comparison of Percent of Excess Costs Covered by Categorical Aid for 23 Districts and Cooperatives (1996-97 and 2005-06 School Years)*

APPENDIX D: *Comparison of Special Education Expenditures and Revenues for 69 School Districts and Cooperatives (2005-06 School Year)*

APPENDIX E: *Comparison of Special Education Expenditures, Enrollment Information, and Other Factors for 69 School Districts and Cooperatives (2005-06 School Year)*

APPENDIX F: *Estimated Effect of Two Scenarios Capping Special Education Categorical Aid 110% Cap vs. 100% Cap (2005-06 School Year)*

APPENDIX G: *Estimated Effect of Changes to Medicaid on 69 Districts and Cooperatives Based on 2005-06 Revenue and Staffing Data*

APPENDIX H: *Agency Response*

The Department of Education agreed to give additional guidance to school districts, cooperatives, and interlocals on how to report their special education expenditures.

APPENDIX I: *Changes Made to the Audit Report on February 29, 2008*

This audit was conducted by Heidi Zimmerman and Katrin Osterhaus. Scott Frank was the audit manager. If you need any additional information about the audit's findings, please contact Ms. Zimmerman 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 contact us via the Internet at LPA@lpa.state.ks.us.

Overview of Special Education in Kansas

Federal and State Laws Require School Districts To Offer Special Education Services

The federal Individuals with Disabilities Education Act (IDEA), passed in 1975, requires states to provide special education services to all children between the ages of 3 and 21 with disabilities. It defines “children with disabilities” as those children who need special services because of conditions such as mental retardation, hearing or visual impairment, emotional disturbance, or autism.

In Kansas, the Special Education for Exceptional Children Act augments the federal law by requiring Kansas school districts to provide special education services to gifted children as well. **Figure OV-1** shows the number special education students in Kansas for the 2006-07 school year, categorized by their primary disability or condition.

Figure OV-1 Special Education Students, by Headcount and FTE 2006-07 School Year				
Type of Exceptionality	Headcount		Full-Time Equivalent (FTE)	
	Enrollment	% of Total	Enrollment	%
Learning Disability	24,192	30.3%	8,397.8	33.1%
Gifted	14,739	18.5%	1,045.9	4.1%
Speech / Language	13,109	16.4%	1,676.0	6.6%
Developmentally Delayed	8,674	10.9%	3,680.2	14.5%
Other Health Impairment	7,436	9.3%	3,081.4	12.2%
Mental Retardation	4,593	5.8%	3,042.2	12.0%
Emotional Disturbance	3,741	4.7%	1,996.2	7.9%
Autism	1,776	2.2%	1,209.1	4.8%
Multiple Disabilities	564	0.7%	456.5	1.8%
Hearing Impairment	519	0.7%	362.3	1.4%
Orthopedic Impairment	410	0.5%	163.4	0.6%
Traumatic Brain Injury	235	0.3%	122.7	0.5%
Visual Impairment	212	0.3%	108.6	0.4%
Deaf-Blindness	16	0.0%	15.2	0.1%
TOTAL	79,733 (a)	100.0% (a)	25,357.5	100.0%
(a) This is the number of students receiving Special Education services. Enrollments in individual categories add to 80,216 because 473 gifted students also have one of the other exceptionalities. Because these students are counted in multiple categories, the percents add to just more than 100%. Source: Unaudited data from the Department of Education				

School districts are responsible for providing appropriate educational services to their students, and they have a couple of options for doing so. These include:

- independently providing the special education services using their own teachers
- joining other school districts to form a special education cooperative or interlocal. A cooperative is administered by a member district, while an interlocal is managed by a separate, independent entity.

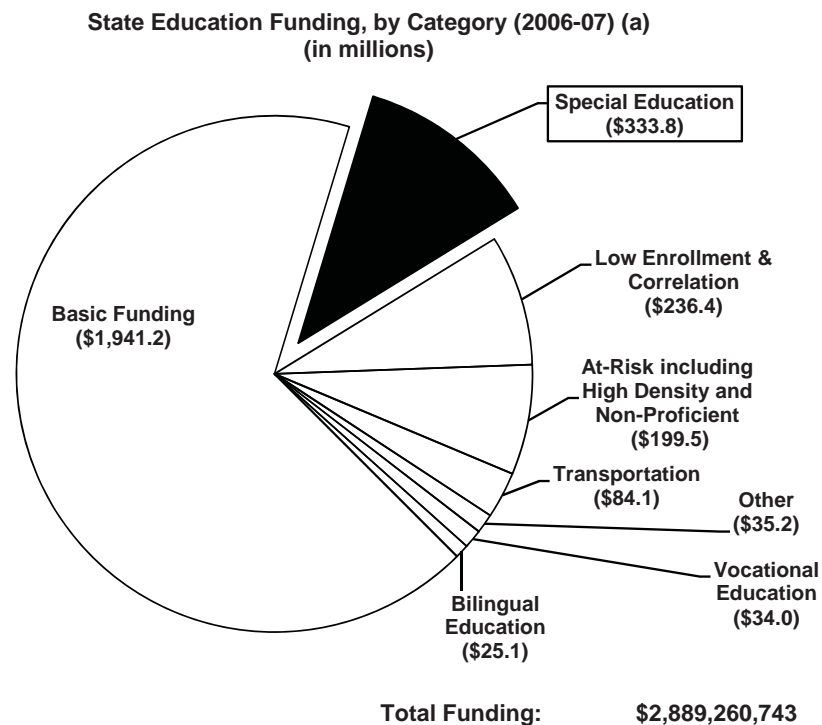
In 2005-06, 30 districts independently provided special education services, while 270 districts were members of either a cooperative or interlocal. For simplicity, throughout the rest of this report, we'll use the term "cooperative" to refer to both cooperatives and interlocals.

KANSAS SPECIAL EDUCATION PROGRAM AT A GLANCE

Authority: Mandated by the federal Individuals with Disabilities Education Act (IDEA), which was enacted in 1975. The Act requires states to provide a free and appropriate education to all children between the ages of 3 and 21 with disabilities. The federal Act defines children with disabilities as those who need Special Education based on such conditions as mental retardation, emotional disturbance, or autism.

K.S.A. 72-961 et seq provides Kansas' statutory provisions, and augments federal law by requiring school districts to provide Special Education services to gifted children as well.

Budget: In 2006-07, Kansas public school districts received a total of \$2.9 billion in education funding. Almost \$334 million of that amount was for special education, which accounted for about 12% of all State education funding. The following chart shows the proportion of funding distributed to the major educational categories:



(a) State funding includes the mandatory Statewide 20-mill property tax assessed by each school district.

Source: Unaudited data from the Department of Education

***In 2006-07, the
Legislature Provided
Almost \$334 Million
In Special Education
Categorical Aid for
Districts and
Cooperatives***

Districts and cooperatives pay for special education services with a mix of federal, State, and local funds. Each year, the Legislature decides how much State funding it will provide for special education, which is known as “categorical aid.” For the 2006-07 school year, the Legislature appropriated almost \$334 million in categorical aid for special education services.

Figure OV-2 Statewide <u>Calculation</u> and <u>Distribution</u> of State Categorical Aid 2006-07 School Year		
		Amounts Used in the 2006-07 Calculation
EXPENDITURE CALCULATION	Actual Expenditures (2004-05 School Year)	\$578,595,181
	Plus Estimated Increase in Special Education Teachers & Salaries for 2005-06 and 2006-07	+ \$81,151,808
	Projected Total Estimated Expenditures for 2006-07	= \$659,746,989
EXCESS COST CALCULATION	Less per Pupil Cost of Regular Education	- \$172,022,832
	Less Federal Aid	- \$100,060,000
	Less Medicaid Reimbursements	- \$35,000,000
	Less SRS contribution for students in State hospitals	- \$1,500,000
	Total Excess Cost	= \$351,164,157
CATEGORICAL AID CALCULATION	Excess Cost x 92%	x 92%
	Categorical Aid (a)	= \$323,071,024
DISTRIBUTION OF CATEGORICAL AID	"Catastrophic" Aid to be distributed	\$1,700,000
	Transportation Aid to be distributed	\$52,364,000
	The remainder is distributed based on the number of special ed teachers and paraprofessionals (approximately \$23,000 X 11,700 FTE teachers)	\$269,007,024
(a) This is the amount approved by the Legislature based on the estimates for that year. The amount of categorical aid actually paid that year was \$334 million. Source: Legislative Research Department and Department of Education.		

The steps used in calculating the amount of categorical aid for special education are summarized in *Figure OV-2*. As the figure shows, that process involves:

- projecting special education expenditures for the budget year
- subtracting the funding that will be available from other sources to help pay for special education services. The average regular education cost per pupil is deducted because it's assumed the money that would have been spent on regular education becomes available when a student is in special education.
- multiplying the excess costs by the percentage the Legislature has agreed to fund (since 2006-07 that percentage has been 92%).

Most of the categorical aid appropriated by the Legislature is distributed to districts and cooperatives based on the number of special education teachers they employ. By State law, categorical aid first must be used to reimburse districts and cooperatives for the following costs:

- **transporting** special education students and mileage reimbursements for teachers (reimbursed at 80% of expenditures)
- students with “**catastrophic**” special education costs (reimbursed at 75% of expenditures above \$25,000 per year)

As shown in *Figure OV-2*, the amount of categorical aid that remains after the reimbursements for transportation and catastrophic costs is distributed to districts and cooperatives based on the number of special education teachers and paraprofessionals they employ. The amount of aid a district or cooperative receives for each FTE teacher is determined by dividing the total amount of categorical aid that remains by the total number of FTE special education teachers in the State (full time paraprofessionals count as a .4 FTE teacher).



PERFORMANCE AUDIT REPORT

School District Audit

**K-12 Education: Reviewing the Cost of
Vocational Education Programs**

Executive Summary ***with Conclusions and Recommendations***

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
August 2007**

EXECUTIVE SUMMARY

LEGISLATIVE DIVISION OF POST AUDIT

Overview of Vocational Education

Vocational Education programs prepare students for occupations that don't require a bachelor's degree. page 3
Vocational Education focuses on occupations in the following seven areas: Agriculture, Business and Computer Technology, Family and Consumer Sciences, Health Science, Marketing, Technology, and Trade and Industry. Kansas has mirrored its requirements after the definitions established under the federal Carl Perkins Vocational and Technical Education Act. To be eligible for State funding, a Vocational Education program has to include a sequence of at least three classes, including an introductory class that the State doesn't pay for.

Enrollment in Vocational Education programs has grown by more than 26% over the last eight years. page 4
In contrast, the overall K-12 student enrollment in Kansas dropped by 1% during the same period. During the 2006-07 school year, almost 16,000 FTE students participated in approved Vocational Education programs.

In 2006-07, school districts received almost \$39 million in State and federal funding for Vocational Education programs. page 6
The State provided school districts with an additional \$2,158 for each of the nearly 16,000 FTE Vocational Education students in 2006-07—a total of \$34 million. School districts also received about \$5 million in federal funding through the Carl Perkins Act. Between 1999-00 and 2006-07, total Vocational Education funding increased by almost 17%.

Question 1: What Types of Vocational Education Programs Do School Districts Offer?

The most common Vocational Education program areas are Business and Computer Technology, Family and Consumer Sciences, and Trade and Industry. page 7
In 2006-07, 276 school districts offered a total of 1,655 approved Vocational Education programs. We estimated 4,538 FTE students enrolled in classes within the Business and Computer Technology program area that year, accounting for 29% of the total Vocational Education FTE enrollment, and \$9.8 million in Vocational Education funding. The next most common program areas were Family and Consumer Sciences (2,971 FTE, \$6.4 million) and Trade and Industry (2,766 FTE, \$6.0 million).

More than 13% of the State's Vocational Education funding is for classes that aren't related to a specific occupation. page 8
To determine the types of skills taught in different Vocational Education programs, we reviewed the number of students enrolled in different Vocational Education classes for a random sample of 30 districts, and assigned them to four different skills categories—specific occupational skills (87% of total

enrollment), basic employment skills (3%), independent living skills (7%), and study hall (4%).

Projecting our findings Statewide, we found districts received about \$5 million in Vocational Education funding for classes that focused on independent living and basic employment skills, or that were general study hall periods. Our results likely are conservative because class titles may not always reflect the content of the class, and because we categorized many classes that teach independent living skills as occupation-related if we could identify a logical career path (for example, we categorized nutrition classes as occupational if the district had at least two additional food preparation courses that could lead to a career in a restaurant or in catering).

The Department of Education approved some Vocational Education programs without having all the necessary information to assess their quality. Department staff review new and existing programs to ensure that they meet State standards and are eligible for Vocational Education funding. Based on our review of 10 Vocational Education programs, we found four programs that were approved even though some important documents were either incomplete or missing. Without this information, there's no way for Department staff to determine whether these programs met State standards. Additionally, we found that the Department staff responsible for approving Vocational Education programs receive little training and oversight.

..... page 11

A major overhaul of Vocational Education at the federal level could affect State funding. The 2006 reauthorization of the federal Carl Perkins Act significantly expands and reorganizes the State's Vocational Education program. It replaces the seven traditional program areas that focus on technical careers with 16 career clusters that include a variety of new professional careers, including law, public safety, government and public administration, finance, and hospitality and tourism.

..... page 14

The expanded definition of Vocational Education may affect State funding in the coming years, because the number of approvable Vocational Education programs—as well as the number of students who will be interested in those programs—likely will increase.

Conclusion. Vocational Education programs traditionally have served as an alternative for students who might not be college-bound, training them for a variety of technical careers in such areas as agriculture, business, industry, and technology. The majority of the State's Vocational Education funding goes for classes that prepare students for specific occupations, but about \$5 million is paid to districts for classes that help students develop general employability and life skills, as well as for generic seminar classes. While these classes may be an important part of readying students for life after graduation, it may not be the intent of the Legislature to provide additional State funding for these types of classes—even though they're part of an approved Vocational Education program.

..... page 17

More importantly, changes at the federal level are radically changing the focus of Vocational Education—from a more-limited notion of technical careers that don't require a four-year degree to an expanded notion that includes almost all professional career paths. This change likely will increase the number of programs and students who participate in those programs throughout the State.

For years, the Legislature has supported all school district Vocational Education programs with additional funding through the school finance formula. As the number of programs and students grows, the cost of Vocational Education to the State also will grow. In light of this, the Legislature should re-examine its funding policy and decide if it wants to continue to pay for all Vocational Education programs equally, or if it wants to focus its resources on a smaller group of employment areas that are most likely to benefit the State.

Recommendations. *We recommend that the House or Senate Education Committees consider amending State law to exclude general seminar periods from the calculation of Vocational Education FTE students for funding purposes. In addition, the Committees should consider whether they want to continue to fund classes that teach independent living skills or basic employment skills and don't relate to a specific occupation.*

..... page 18

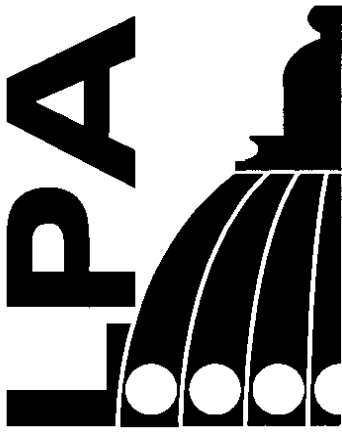
Also, the House and Senate Education Committees should request that the Department of Education provide them with a summary of the upcoming changes to the State's Vocational Education program, a timetable on implementing those changes, and any available information on enrollment, expenditures, and outcome information for different types of Vocational Education programs. That information could then be used to help decide whether to amend the State's school finance formula to focus State Vocational Education funding on selected programs or to establish different funding levels for different programs.

We also recommend that the Department should develop written guidelines for the staff in charge of approving Vocational Education programs that clearly identify when programs should be approved or disapproved. It should also establish a procedure to have management periodically review a sample of program decisions to ensure that those decisions are consistent and in accordance with Department policies.

Finally, we recommend that the Department require districts to collect and report more detailed Vocational Education enrollment and expenditure data broken down by the new programs, and to periodically report this information to the Legislature for consideration in shaping future funding policies.

APPENDIX A: Scope Statement	..... page 20
APPENDIX B: Inventory of Vocational Education Enrollment and Programs by School District	..... page 21
APPENDIX C: School District Sample	..... page 29
APPENDIX D: Independent Living and Basic Employment Vocational Education Classes	..... page 30
APPENDIX E: Department of Education Response	..... page 31
<i>In their response, the Department of Education agreed with these findings, and agreed to implement the recommendations.</i>	

This audit was conducted by Katrin Osterhaus, Dan Bryan, Brenda Heafey, and Heidi Zimmerman. Scott Frank was the audit manager. If you need any additional information about the audit's findings, please contact Katrin 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 contact us via the Internet at LPA@lpa.state.ks.us.



Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Efficiency Audit of the Ashland School District

Report Highlights

March 2014 • R-14-004

Summary of Legislator Concerns

K.S.A. 46-1133 requires the Legislative Division of Post Audit to conduct a series of efficiency audits of Kansas school districts from fiscal year 2014 to fiscal year 2017. The audits are to include one small, one medium, and one large school district.

Officials from the Ashland school districts (a small school district) volunteered for an audit of its operations.

Background Information

The Ashland school district is located in south central Kansas in Clark County.

Five-year trend data show the district's student enrollment has declined, but staffing levels and expenditures per full-time-equivalent student have increased.

QUESTION 1: *Could the Ashland school district achieve significant cost savings by improving resource management, and what effect would those actions have?*

Savings Options That Would Have Little to No Impact on Students or the Community and Should be Implemented

- The district could save up to \$34,000 annually by reducing supplemental pay to align with what three other similar districts offer.
 - In the 2012-13 school year, Ashland paid 34 staff a total of \$96,000 in supplemental pay for a variety of extracurricular activities.
 - Ashland's supplemental pay was about \$1,700 more per teacher than three other small comparable districts.
 - Districts officials could not explain some supplemental payments and others appeared duplicative of teacher's regular duties.
 - Reducing supplemental pay would also save the state up to \$3,500 annually in Kansas Public Employees Retirement System (KPERS) funding.
- The district could save between \$25,000 and \$76,000 annually in food service expenditures by setting a budget and adopting better purchasing practices.
 - The district spent about \$1 more per meal than its peer district average in the 2012-13 school year.
 - The district does not set a budget and has several poor purchasing practices such as not buying in bulk and not routinely comparing prices across vendors, which contribute to high food service costs.
 - The district could save between \$25,000 and \$76,000 if it could reduce its per-meal cost to its peer average.

Savings Options That Could Have a Moderate Impact on Students or the Community, but Should be Considered

- The district could save about \$75,000 annually by consolidating low-enrollment courses and reducing underutilized staff.
 - The district could save about \$46,000 annually by consolidating low-enrollment junior high and high school courses and eliminating one teaching position.
 - The district could save about \$28,000 annually by reducing the high school band and music teacher to part time.
 - The district could also save about \$1,800 annually by having a salaried teacher monitor a distance learning Spanish class instead of a custodian.
 - Reducing the math and band teaching positions would also save the state about \$7,600 per year in KPERS costs.

- The district could save more than \$5,000 annually by eliminating funding for two low-participation sports teams that play in other districts.
 - The district could save about \$1,700 annually by no longer offering supplemental pay or transportation for high school volleyball.
 - Beginning in the 2015-16 school year, the district could save about \$3,700 annually by no longer funding junior high football.
 - District officials expressed concerns about reducing the number of opportunities students have to participate in sports.

Savings Options That Could Have a Significant Impact on Students or the Community, but Should be Considered

- The district could save up to \$25,000 annually by consolidating one or two bus routes.
 - Districts officials agreed that one bus route could be consolidated with little to no impact on students and generate about \$13,000 in savings annually.
 - If the district consolidated a second route it could save an additional \$12,000 annually, but it would likely also increase travel time for several students.
 - In addition to eliminating bus routes, we evaluated two other transportation options used in other districts to reduce costs (contracting out for transportation and paying parents to transport students) but found they were not feasible for Ashland.

Other Findings

- The district has poorly managed its information technology (IT) expenditures.
 - The district lacks adequate controls to properly manage or evaluate its IT expenditures.
 - The district could not easily determine how much it spends on IT labor and equipment.
- The district lacks appropriate inventory policies and procedures.

SUMMARY OF RECOMMENDATIONS

We made several recommendations to the Ashland school district to either implement, or consider implementing, the cost savings options we identified.

DISTRICT RESPONSE

- The district generally concurred with our findings, conclusions, and recommendations.

HOW DO I REQUEST AN AUDIT?

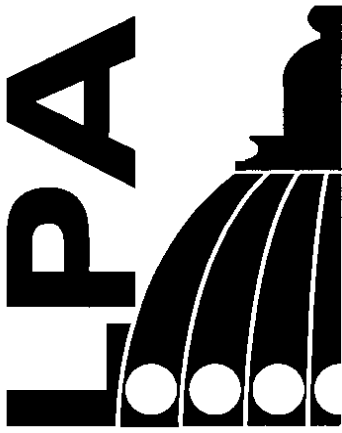
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Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Efficiency Audit of the Parsons School District

Report Highlights

March 2014 • R-14-005

Summary of Legislator Concerns

K.S.A. 46-1133 requires the Legislative Division of Post Audit to conduct a series of efficiency audits of Kansas school districts from fiscal year 2014 to fiscal year 2017. The audits are to include one small, one medium, and one large school district.

Officials from the Parsons school district (a medium-sized school district) volunteered for an audit of its operations.

Background Information

The Parsons school district is located in southeast Kansas in Labette County.

Five-year trend data shows the district's student enrollment and staffing levels have declined but expenditures per full-time-equivalent student have remained constant.

QUESTION 1: *Could the Parsons school district achieve significant cost savings by improving resource management, and what effect would those actions have?*

Savings Options That Would Have Little to No Impact on Students or the Community and Should be Implemented

- The district could save about \$41,000 by eliminating one maintenance position.
 - The district could eliminate one maintenance position to align itself with national benchmarks.
 - The district would need to evaluate which of its six maintenance positions it could eliminate to generate an estimated \$41,000 in annual savings.
 - Eliminating one maintenance positions would also save the state about \$4,500 annually in KPERS funding.
- The district could generate up to \$14,000 in revenue annually by switching to a cash-back procurement card and maximizing its usage.
 - District officials were concerned they had insufficient staff to oversee increased usage of their procurement cards.
- The district could save \$4,800 annually and generate up to \$9,400 in one-time revenue by selling five excess vehicles.
 - Eliminating three maintenance trucks could generate between \$3,000 and \$4,200 in one-time revenue, and save the district about \$3,000 annually in fuel, maintenance, and insurance costs.
 - Eliminating two underutilized vans could generate between \$4,300 and \$5,200 in one-time revenue, and save the district about \$1,800 annually in fuel, maintenance, and insurance.

Savings Options That Could Have a Significant Impact on Students or the Community, but Should be Considered

- The district could save \$91,000 annually by eliminating two instructional coaches.
 - The district employs five instructional coaches to develop individual student learning plans and to provide professional development for teachers.
 - Four peer districts we interviewed use significantly fewer staff to perform work similar to that performed by instructional coaches.
 - If the district relied on a single curriculum director and two instructional coaches they could save \$91,000 annually in salary and benefits.
 - District officials agreed that reducing instructional coaches was a possibility but would present some challenges.
 - In addition, the state would save about \$8,000 in KPERS benefits if the district eliminated two instructional coach positions.

- The district could save \$36,000 annually by ending its current practice of busing students who live less than one mile from their school.
 - The district buses 82 students who live less than one mile from their school.
 - If the district no longer bused students that live less than one mile from school, it could eliminate one bus for \$36,000 in annual savings.
 - Because in 2010 the school board promised to transport students, the community may resist any reductions in transportation services.
 - Several factors could potentially mitigate district officials' concerns regarding increased travel time for students.
 - Finally, district officials were also concerned that reducing transportation services would result in an unsafe situation for students who have to walk to school.
- The district could save about \$12,000 annually by lengthening its school day and shortening its school year.
 - By lengthening its school day by 15 minutes, the district could provide the same number of instructional hours in five fewer days.
 - Other districts have reduced the number of days students are in school to achieve operational efficiencies.
 - By reducing the length of the school year by five days the district could save transportation, food, and utility costs.
 - District officials raised several concerns with this option.

Other Findings

- The district does not have a functional inventory that allows them to appropriately monitor its non-IT assets.

SUMMARY OF RECOMMENDATIONS

We made several recommendations to the Parsons school district to either implement, or consider implementing, the cost savings options we identified.

DISTRICT RESPONSE

- The district concurred with many of the report's cost savings findings but had some concerns about the practicality of increasing the usage of district procurement cards. Further, the district expressed concerns about the impact on students of shortening the school year and eliminating transportation services for students who live less than one mile from school.

HOW DO I REQUEST AN AUDIT?

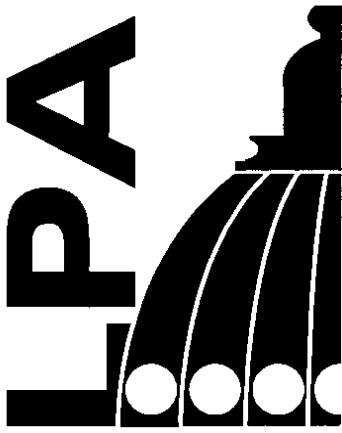
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Legislative Post Audit Performance Audit Report Highlights

Highlights

K-12 Education: Efficiency Audit of the Emporia School District

Report Highlights

July 2014 • R-14-009

Summary of Legislator Concerns

K.S.A. 46-1133 requires the Legislative Division of Post Audit to conduct a series of efficiency audits of Kansas school districts from fiscal year 2014 to fiscal year 2017. The audits are to include one small, one medium, and one large school district.

Legislative Post Audit randomly selected the Emporia school district for an audit in September 2013 in the large-sized school district category.

Background Information

The Emporia school district is located in east central Kansas, in Lyon County.

Five-year trend data show the district's student enrollment and staffing have remained relatively constant, but expenditures per FTE students have declined.

The Emporia school district serves a socio-economically disadvantaged student population. For example, 59% of Emporia's students receive free lunches compared to the state average of 40%.

QUESTION 1: *Could the Emporia school district achieve significant cost savings by improving resource management, and what effect would those actions have?*

Savings Options That Would Have Little to No Impact on Students or the Community and Should be Implemented

- The district could save \$190,000 annually by reducing food service staff to align with KSDE productivity guidelines.
 - Emporia's food service operations appear to be overstaffed according to KSDE guidelines and its peers.
 - If food service staff could be as productive as KSDE guidelines suggest, Emporia could reduce 14.5 FTE food service staff to achieve savings.
 - We identified at least two factors that potentially contribute to the district's high food service staffing levels: the district uses a quasi-centralized food service model that likely results in duplication of food service positions and some staff may be working more hours than necessary.
 - Because federal rules prohibit transfers out of the food service fund, savings in food service will not result in general fund savings.
- The district could generate up to \$42,000 in revenue annually by switching to procurement cards that earn cash-back bonuses and expanding their use.
 - The Emporia school district foregoes about \$9,000 annually in rebates by not using cash-back procurement cards. However, the district could earn up to \$42,000 by maximizing their use of cash-back cards.
- The district could save about \$34,000 annually by issuing employees cell phones to maximize federal reimbursements.
 - The Emporia school district currently spends about \$45,400 annually in cell phone stipends which are not eligible for federal E-Rate reimbursements. By providing cell phones instead of stipends, the district would be eligible for E-Rate reimbursements, which would result in net savings.

Savings Options That Could Have a Moderate Impact on Students or the Community, but Should be Considered

- The district could reallocate or reduce four to six teaching staff by arranging its high school and middle school schedule more efficiently.
 - By consolidating classes not currently filled to capacity, the district would need fewer classroom teachers.
 - The district could reassign the teacher to other types of instructional positions or reduce teaching staff and save money.

- The district could increase instructional time for students by switching to a traditional eight-period schedule at the middle school.
 - We identified a number of inefficiencies in the district's current schedule that reduce instructional time for middle school students.
 - Converting from the district's current block schedule to a traditional eight-period schedule would allow students to gain 67 more hours of instructional time each year.
 - Switching to a traditional schedule provides other benefits such as a reduced course load for students and daily contact between teachers and students.
 - District officials expressed some concerns about the effect this change would have on teachers' planning time.

Savings Options that Could Have a Significant Impact on Students or the Community, but Should be Considered

- The district could save between \$260,000 and \$600,000 annually by housing its charter school within existing traditional school buildings or by closing it entirely.
 - The district's charter school offers students an alternative learning environment through project-based learning and multi-grade classrooms.
 - Because of the fixed costs associated with operating a small school (67 students), the charter school costs \$1,400 more per student to operate than the district's other schools.
 - District officials acknowledged the current structure of the charter school is not sustainable but expressed concerns about how the community might react to closing it.

Other Findings

- The district lacks written procurement card policies which could result in cards being misused.
 - Although the district has written policies for cards used for travel expenses, it lacks written policies for other types of procurement cards.
 - Two assistant superintendents have procurement cards with very high spending limits that increase the district's risk.

SUMMARY OF RECOMMENDATIONS

We made several recommendations to the Emporia school district to either implement, or consider implementing, the cost savings options we identified.

AGENCY RESPONSE

The district generally concurred with our findings, conclusions, and recommendations.

HOW DO I REQUEST AN AUDIT?

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the division must be directed by the Legislative Post Audit Committee. Any legislator who would like to request an audit should contact the division directly at (785) 296-3792.

80% of the district staff we surveyed reported that the district operated efficiently or very efficiently, although some respondents told us the district could operate more efficiently in food services and how the middle and high schools arranged their class schedules.

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