



Testimony to Senate Education Committee  
SB 188 Publication requirements under the Kansas Uniform Financial  
Accounting and Reporting Act  
February 17, 2015  
Dave Trabert, President

Chairman Abrams and members of the Committee,

We appreciate this opportunity to present testimony in support of SB 188. It is unfortunate that financial penalties for non-compliance with transparency laws are necessary for government entities, but history shows that to be the case.

The Kansas Uniform Financial Accounting and Reporting Act – K.S.A. 72-8254 passed in 2013 requires every school district to publish the budget summary for the current school year and actual expenditures for the immediately preceding two school years showing total dollars net of transfers and dollars per pupil. The statute clearly says the report “shall be published with an easily identifiable link located on such district's website homepage.”

In May 2014 I reported to a legislative committee that a random review of school district web sites showed an appallingly low compliance level with this statute, and that remained true seven months later. KPI staff examined the web sites of twenty seven school districts in December and found just two districts – USD 443 Dodge City and USD 500 Kansas City – in compliance. USD 470 Arkansas City provided a link but it went to an outdated report.

We found the required report on some sites by clicking on a series of links from the home page but that is not what is called for in statute. This screen grab from USD 443 Dodge City shows how to provide “an easily identifiable link located on such district's website homepage.” The “Budget-At-A-Glance” link takes citizens directly to the required report.

Compliance is simple, yet many districts choose to not do so. Some of the districts found not to be in compliance last May were still out of compliance in December. A list of the twenty-seven districts tested in December follows.

QUICK LINKS
<a href="#">BOARD OF EDUCATION</a>
<a href="#">DISTRICT</a>
<a href="#">PARENTS</a>
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<a href="#">BUDGET-AT-A-GLANCE</a>
<a href="#">PUBLISHED BUDGET</a>
<a href="#">SKYWARD FAMILY ACCESS</a>

School District	Per-Pupil Spending		Percent Change
	FY 2014 Actual	FY 2015 Budget	
USD 443 Dodge City	\$13,195	\$14,335	9%
USD 500 Kansas City	\$16,210	\$18,207	12%
USD 470 Arkansas City	\$11,788	\$12,761	8%
USD 383 Manhattan	\$12,354	\$13,141	6%
USD 305 Salina	\$15,265	\$16,841	10%
USD 257 Iola	\$12,094	\$12,883	7%
USD 409 Atchison	\$12,973	\$16,013	23%
USD 428 Great Bend	\$13,466	\$16,745	24%
USD 385 Andover	\$10,762	\$11,501	7%
USD 489 Hays	\$11,858	\$14,144	19%
USD 233 Olathe	\$11,674	\$12,649	8%
USD 512 Shawnee Mission	\$12,397	\$15,504	25%
USD 378 Riley County	\$12,758	\$13,640	7%
USD 261 Haysville	\$11,291	\$10,533	-7%
USD 315 Colby	\$12,642	\$12,823	1%
USD 377 Atchison Co.	\$12,834	\$14,714	15%
USD 250 Pittsburg	\$12,254	\$12,664	3%
USD 497 Lawrence	\$11,803	\$12,515	6%
USD 457 Garden City	\$11,788	\$12,950	10%
USD 229 Blue Valley	\$12,684	\$13,981	10%
USD 253 Emporia	\$13,187	\$14,283	8%
USD 445 Coffeyville	\$12,695	\$13,890	9%
USD 308 Hutchinson	\$12,372	\$14,282	15%
USD 259 Wichita	\$12,687	\$13,753	8%
USD 501 Topeka	\$12,379	\$14,090	14%
USD 232 De Soto	\$11,786	\$12,494	6%
USD 265 Goddard	\$11,735	\$11,740	0%

SB 188 also adds new reporting requirements which we believe are both valuable to parents and necessary to make informed opinions of school spending. One such requirement is to show the pupil-to-classroom teacher ratio for each district. Parents have been complaining about class sizes getting larger but personnel reports show that the pupil-to-classroom teacher ratio has declined from 16.4 to 1 in 1993 to 15.4 to 1 in 2014. If class sizes are increasing while the pupil/teacher ratio is declining, that is indicative of management issues that parents have a right to question and understand.

Requiring compensation disclosure of highly paid employees and teachers is also helpful to citizens, especially since we've found some of the compensation reports on the KSDE site to be inaccurate. Open Records requests for district payrolls have found actual compensation to be higher than listed on the KSDE site in some cases.

We support SB 188 and encourage the Committee to recommend it favorably.