

MINUTES OF THE SENATE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Dwayne Umbarger at 1:40 p.m. on March 14, 2002 in Room 123-S of the Capitol.

All members were present except: Senator Hensley (excused)

Committee staff present: Ben Barrett, Legislative Research  
Theresa Kiernan, Revisor of Statutes  
Dale Dennis, Deputy Commissioner of Education  
Judy Steinlicht, Secretary

Conferees appearing before the committee: Dr. Bart Goering, Superintendent, USD 230, Spring Hill  
Chris Clarke, Legislative Post Audit

Others attending: See Attached List

**Briefing on Charter Schools** (continued from March 5, 2002)

Dr. Bart Goering, Superintendent, USD 230, Spring Hill, addressed the Committee on the experience of their elementary charter school which was one of the first charter schools in the state which began in 1998. The charter school was a school within a school with 140 students out of 575 participating. The school was based on implementing the best practices in curriculum and instruction. If these practices proved to be academically effective, they were implemented with other teachers and students in the non-chartered school. The key components of the school consisted of required volunteer time from the parents, vertical teaming, student led conferences, uninterrupted blocks of time for learning, looping and thematic instruction. Three years of data did show a small but significant increase in standardized test scores and Kansas Assessments over the students not participating in the charter school.

In 2001-2002 Spring Hill was approved for a charter school in the high school. The key components of the charter are increased academic offerings for all students; flexible/innovative uses of time; combining technology with meeting academic standards across the curriculum, like video production and broadcasting; increased opportunities for character education; focused staff development including mentoring; and increased parent involvement. (Attachment 1)

In discussion, Mr. Goering, stated they would not have been able to do the innovative and creative things they did without the additional funding, but that it is not necessary for them to have the title of charter school to do the things they are doing. Many of these new practices have been adopted throughout the schools in their district. The additional funding received for the charter school ran out in the third year at the grade school.

Chris Clarke, Legislative Post Audit, provided a copy of the *Performance Audit Report on School District Budgets* and the *Proposed Budget Format: USD 501 Topeka, a Performance Audit Supplement*. These booklets will be on file in the Legislative Division of Post Audit at 800 SW Jackson, Topeka, Kansas. Chris advised that the audit arose out of concerns about the general level of accountability in school district budget documents. They were hard to read, it was difficult to know how much money districts were taking in and how that money was being spent, and they didn't allow for comparisons. The Legislative Audit Committee was asked to determine what changes are needed in budget documents to address those concerns, and show how a revised budget format could be used to improve accountability. The findings are reported in the post audit reports listed above and in Chris Clarke's testimony which is attached. (Attachment 2)

Questions were answered for the Committee as time allowed.

Meeting was adjourned at 2:30 p.m.

**SENATE EDUCATION COMMITTEE GUEST LIST**

DATE - 7-14-02.

<u>NAME</u>	<u>REPRESENTING</u>
Amy Brunner	KASB
Barry J. Deery	USD 230 Spring Hill
Kathleen O'Shea	LPA
Chris Clarke	LPA
Kyle Fowler	Washburn University Student
TY PIPER	Washburn University Student
Mark Desetti	KNEA
Don Kowalski	- USA
Patty Dick	Arthritis Foundation
Doug CRAIG	Accts & RPTs
Julia Hausman	Senator Bob Lynn
Diane Gjerstad	Wichita Public Schools
Brad Stauffer	Topeka Public Schools, <sup>USD</sup> 501
Jacque Dakey	SDE
Craig Grant	KNEA
Joshua Lewis	Senator Techman
Don Ryan	Kaw Valley USD 321

Senate Education Committee

**Room 123-S**—Chair, Dwayne Umbarger, R-Thayer; vice-chair, John Vratil, R-Leawood; ranking minority, Christine Downey, D-Inman. David Corbin, R-Towanda, Jay Scott Emler, R-Lindsborg, Lynn Jenkins, R-Topeka, Lana Oleen, R-Manhattan, Jean Schodorf, R-Wichita, Ruth Teichman, R-Stafford, Anthony Hensley, D-Topeka, Janis Lee, D-Kensington.

March 5, 2002

Testimony provided by  
Dr. Barton L. Goering, Superintendent  
Spring Hill Unified School District No. 230  
101 E. South Street  
Spring Hill, Ks 66083  
913-592-7200

**Thank you Mr. Chairman and members of the committee,**

My name is Bart Goering and I am the Superintendent of Schools for the Spring Hill School District in Spring Hill, Kansas. I am here representing Unified School District # 230, Spring Hill.

Spring Hill Elementary School was one of the first Charter Schools in the state. The program began in the spring of 1998 with a planning grant and the school was implemented in the 1998-1999 school year. The Spring Hill Elementary Charter School was a School-within-a-School and served 140 students out of the 575 that attended in that building. The charter was based on implementing best practices in curriculum and instruction. If those best practices proved to be academically effective, they were implemented with other teachers and students in the non-charter classes. Three years of data did show a small but significant increase in standardized test scores and Kansas Assessments over the students not participating in the charter. Federal funding ran out on this program after the 1999-2000 school year. Some of these initiatives functioned as "pilot" projects within the charter school and have or will be implemented in the non-charter school. There has been great support for the charter school program among participating teachers and families. The key components of the Spring Hill Elementary School Charter School consisted of 1) required volunteer time from parents; 2) vertical teaming; 3) student led conferences; 4) flexible grouping; 5) uninterrupted blocks of time for learning; 6) looping; and 7) thematic instruction.

In 2001-2002 Spring Hill High School was approved for a charter school. Standardized academic measurements have not been administered to date, however, the key components of the charter are 1) increased academic offerings for all students; 2) flexible/innovative uses of time; 3) combining technology with meeting academic standards across the curriculum i.e. video production and broadcasting; 4) increased opportunities for character education by offering a citizenship diploma; 5) focused staff development including mentoring, and 6) increased parent involvement. Sixty (60) students are enrolled in before-school classes (zero hour). This allows students to have additional elective courses and continue to work in the Kansas Board of Regents recommended curriculum.

My school district would like to thank the legislature for allowing the charter schools in Kansas.

Thank you for the opportunity to speak and I would be happy to stand for questions.

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3-14-02  
Attachment 1

**CBM Comparison**  
**Spring 2000**

**Prologue:** During each fall, winter, and spring norming period, all students (1<sup>st</sup> – 5<sup>th</sup> grades) read three passages written at student's grade levels. Students have one minute to read each passage. All students (1<sup>st</sup> – 3<sup>rd</sup> grade) compute answers to addition and subtraction problems. Students (2<sup>nd</sup> – 5<sup>th</sup> grade) answer grade-appropriate mixed problems (addition, subtraction, multiplication, division). All students (3<sup>rd</sup> – 5<sup>th</sup> grade) compute answers to multiplication problems. All students (4<sup>th</sup> – 5<sup>th</sup> grade) compute answers to division problems also. . Students have one minute to complete as many problems as possible. Digits not in parentheses indicate mean number of words read correctly and are computed from each student's median passage score. Digits in parentheses indicate number of students involved in norming. The data display represents a comparison of SWIS to SHES CBM scores for the spring 2000 norming period

		SWIS	SHES
<b>K</b>	<b>Letters</b>	56	54
	<b>Sounds</b>	16	15
	<b>Numbers</b>	44	45
		(22)	(68)
<b>1<sup>st</sup> Grade</b>	<b>Addition</b>	32	28
	<b>Subtraction</b>	23	17
	<b>Median Passage</b>	86	87
		(22)	(62)
<b>2<sup>nd</sup> Grade</b>	<b>Addition</b>	48	45
	<b>Subtraction</b>	40	31
	<b>Mixed</b>	28	27
	<b>Median Passage</b>	113	105
	(18)	(54)	
<b>3<sup>rd</sup> Grade</b>	<b>Addition</b>	45	41
	<b>Subtraction</b>	35	30
	<b>Mixed</b>	38	31
	<b>Multiplication</b>	33	24
	<b>Median Passage</b>	100	98
		(22)	(65)
<b>4<sup>th</sup> Grade</b>	<b>Mix</b>	27	22
	<b>Multiplication</b>	45	40
	<b>Division</b>	37	34
	<b>Median Passage</b>	141	131
	(24)	(72)	
<b>5<sup>th</sup> Grade</b>	<b>Mixed</b>	32	33
	<b>Multiplication</b>	54	54
	<b>Division</b>	43	49
	<b>Median Passage</b>	143	145
	(22)	(65)	

Narrative:

## Iowa Tests of Basic Skills

1999-2000

Prologue: Scores for 99-00 Iowa Tests of Basic Skills are reported as percentile ranks. Digits in parentheses reflect number of student in each sample: SWIS and Non-SWIS.

<b>SECOND GRADE</b>	<b>Reading Total</b>	<b>Language Total</b>	<b>Word Analysis</b>
<b>SWIS (18)</b>	<b>87</b>	<b>91</b>	<b>84</b>
<b>Non-SWIS (53)</b>	<b>90</b>	<b>75</b>	<b>51</b>

<b>FOURTH GRADE</b>	<b>Reading Total</b>	<b>Language Total</b>
<b>SWIS (23)</b>	<b>90</b>	<b>87</b>
<b>Non-SWIS (73)</b>	<b>75</b>	<b>87</b>

Narrative: Among second graders, SWIS students out performed non-SWIS students in language total and word analysis. Among fourth graders, SWIS students out performed non-SWIS students in reading total. For both second and fourth grade populations, SWIS student sample size is quite small when compared to non-SWIS.

**Iowa Tests of Basic Skills  
Two-Year Comparison of Percentile Rank Scores,  
National Student Norms  
SHES and SWIS, 4<sup>th</sup> Graders**

**Prologue:** The Iowa Tests of Basic Skills are administered, each spring, to students in 2<sup>nd</sup> and 4<sup>th</sup> grades. National student norms, reported as percentile ranks, appear below. Scores of exceptional students are not included. Digits in parentheses indicate number of students per cell. Scores of SWIS students are not included in “SHES” cells.

<b>Reading Total</b>	<b>99-00</b>	<b>00-01</b>
4 <sup>TH</sup> Grade SHES	61 (68)	61 (57)
4 <sup>TH</sup> Grade SWIS	71 (22)	70 (21)
<b>Math Total</b>	<b>99-00</b>	<b>00-01</b>
4 <sup>TH</sup> Grade SHES	61 (68)	63 (57)
4 <sup>TH</sup> Grade SWIS	70 (22)	74 (21)
<b>Core Totals</b>	<b>99-00</b>	<b>00-01</b>
4 <sup>TH</sup> Grade SHES	63 (68)	61 (57)
4 <sup>TH</sup> Grade SWIS	70 (22)	69 (21)
<b>Composite</b>	<b>99-00</b>	<b>00-01</b>
4 <sup>th</sup> Grade SHES	62 (68)	59 (57)
4 <sup>th</sup> Grade SWIS	63 (22)	67 (21)

**TABLE A**  
**SWIS Parent/Family Opinion Survey**  
**Year I: 1998-99 / Year III: 2000-01**

**Year I survey included, as a response option, "Undecided". This accounts for less than 100% responses for Year I. Number of responses, by item, is noted for each year.**

	% Strongly Agree/ Agree		% Strongly Disagree/ Disagree		# of Responses	
	Year I	Year III	Year I	Year III	Year I	Year III
1. I have an active role in my student's education.	87	96	2	4	67	57
2. My child benefits from parent volunteer time.	82	91	2	9	63	53
3. When I volunteer, I feel adequately prepared.	63	97	6	3	64	57
4. Communication between school and home has been adequate.	88	100	3	0	64	57
5. I feel comfortable communicating with my child's teacher.	96	96	0	4	65	53
6. I like having my child lead or participate in parent-teacher conferences.	87	95	5	5	66	57
7. I like having four parent-teacher conferences a year.	89	95	3	5	61	59
8. My child benefits from Buddy Time.	83	93	3	7	65	56
9. Looping is beneficial for my child.	87	96	4	4	58	27
10. My child benefits academically from mixed-age grouping.	87	91	3	9	59	56
11. (K parents) The all-day kindergarten program has helped my child.	86	94	0	6	32	49
12. Peer contact between SWIS and SHES students has been sufficient.	61	98	18	2	49	55
13. SWIS is meeting my child's needs.	84	100	0	0	56	56
14. One hour per month is a reasonable amount of volunteer time.	Too Little 12 14	Enough 78 83	Too Much 10 2		# of Responses 57 42	

**HIGHLIGHTS**

1. Overall satisfaction with the SWIS Charter School program has increased.
2. 100% of parents believe communication is adequate, and SWIS is meeting their child's needs.

**TABLE B**  
**SWIS Student Opinion Survey: 2000-01**

**The survey was completed by 127 of the 131 Kindergarten through fifth grade students currently enrolled in the SWIS Charter School.**

	Yes	Some	No
1. I feel that I am welcomed in my school.	87	11	2
2. I am involved in activities after school. (clubs or classes at school; sports, 4-H, piano, etc.)	76	7	17
3. My teachers care that I learn.	96	3	1
4. My teachers help me with my work when I need it.	84	12	4
5. My teachers give directions that I can understand.	69	30	1
6. My teachers expect me to do my best work.	95	4	1
7. I am learning a lot at school.	90	10	0
8. My teachers use different ways to help me learn.	88	11	1
9. I am learning things in school that will help me.	87	13	0
10. Homework will help me learn.	63	35	2
11. I can go to the counselor if I need help.	76	20	4
12. The principal and assistant principal have time for me.	50	39	11
13. The people in the office care about me.	80	19	1
14. I help make school choices.	68	35	11
15. The principal & assistant principal think I do good schoolwork.	71	25	4
16. Spring Hill is proud of our school.	90	10	0
17. I feel good about our school.	88	12	0
18. Our school is drug and alcohol free.	85	8	7
19. Most children in our school do not cheat.	56	40	4

20. My parents come to school.	70	27	3
21. The library helps me learn.	72	26	2
22. I try to do my best work.	94	6	0
23. Our school is clean.	68	31	1
24. I have enough time to eat lunch.	76	23	17
25. I feel safe at school.	83	17	0

### HIGHLIGHTS

1. The highest scores were in the area of teacher and student expectations and taking pride in their school.
2. Overall ratings were positive when **Yes** and **Some** categories are combined.
3. 17 percent of the students felt they did not have enough time to eat lunch. A majority of these responses came from second and third grade students who have about five minutes less time to eat, and the fifth grade class who has band members that are about five minutes late to lunch.

## Presentation to Senate Education Committee

March 14, 2002

By Chris Clarke, Legislative Post Audit

This audit arose out of concerns about the general level of accountability in school district budget documents - they were hard to read, they made it difficult to know how much money districts were taking in and how that money was being spent, and they didn't allow for comparisons.

We were asked to determine what changes are needed in budget documents to address those concerns, and show how a revised budget format could be used to improve accountability.

School district budgets are categorized by fund, and the current State format classifies budgeted and actual expenditures for up to 40 authorized funds, some of which have up to 100 separate line items.

In addition, districts often have another budget different from the State format - more of a local version, and these vary in format, amount of information, and level of detail.

### **Question 1: What Changes In School District Budget Documents Are Needed To Make Them More Useful To District Officials and the Public? (Page 9)**

The short answer is lots of changes. As I mentioned, the districts own budget documents varied greatly just in our sample of 4 districts - Wichita, Topeka, Salina and Manhattan. If people are wanting to make comparisons across districts, then a standardized format is needed. The State budget format is standardized, and has now included some summary information, but changes are still needed.

We talked with officials from the Department of Education, the districts, school board

*Senate Education*  
*3-14-02*  
*Attachment 2*

members, legislators who'd served on school boards, representatives from Kansas education associations and reviewed budget guidelines from outside sources, and as we came to understand the budget process, we learned of problems with the process in general, how numbers were not reported accurately or meaningfully, or how one district's budget was reported differently from another. We only looked at 4, so there may be other issues as well. I'll summarize the main issues:

The provisions of two State laws are causing districts to significantly overstate some expenditures in their budgets and exclude others. One State law requires school districts to budget to spend all the revenues available in certain funds. Because districts must budget to spend everything, no carryover balances can be shown. Budget expenditures are thereby inflated by the anticipated carryover amount, which is often several million dollars. This applies to most of the districts operating funds and makes it difficult to determine what the districts actual spending plans are, and can mask potential carry-over monies. It also distorts budget to actual comparisons; because there's no place to show carry-over, large amounts are budgeted for line items, when only small amounts are really being spent, as shown in the box on page 11. Most of the budgeted expenditures is really just a place to report carry-over monies.

In addition, during this audit we learned that interpretation of another State law has resulted in school districts excluding significant amounts of money from the regular budget process. This includes federal entitlement grants (for such things as low income / disadvantaged students and drug free education monies) that accounted for at least \$115 million in expenditures in fiscal year 2001 (that's about \$200 per student). That's because the law shown at the bottom of page 11 allows districts to keep this money outside the budget. Although districts report these monies in their CPA audits, and some information on these entitlement funds is collected separately by the Department, the information isn't part of the district's regular budget information, and as a result expenditures aren't reported to the National Center for Education Statistics (NCES).

We called other states and found that they do report federal entitlement revenues and expenditures on the information they report to NCES. This could change the findings from our earlier audit about the amount Kansas spends on Instruction compared to other States. If a significant portion of the federal entitlement funds Kansas doesn't report to NCES were for Instruction, that could help explain why Kansas ranked so low in that category. The only way to know for sure would be to do additional follow-up work.

Including all grants and other miscellaneous revenues and expenditures in the regular budget process would provide more complete information on what districts are really spending, make in-State comparisons more useful, and would make national comparisons more accurate and meaningful. One way to accomplish this would be to create one or more new no-limit funds to report these monies.

Also, by including these monies, school districts reported staffing levels and staffing costs would match up. Currently all staff are reported, including positions funded by grants, but none of the grant money is reported as expenditures. Since the majority of districts' expenditures are for salaries and benefits, accurate staffing information can be critical.

In addition to federal grant monies, other important information isn't currently being reported. We also noted that the budget documents don't show the # of positions funded within the various categories. This information would be helpful to see how many positions are being funded with the salary monies being requested in each area.

We also found problems with mis-categorized or mislabeled. For 2 of the districts we reviewed, we noted their systems are set up to incorrectly categorize some expenditures as "instructional" costs, and not in accordance with the accounting handbook issued by the Department. Because districts accounting records aren't necessarily set up with the same accounts and expenditure categories, some districts have developed crosswalks that translate their accounting data to the Departments

accounting format. Some problems we noted with the translation are shown at the top of page 16. Although district officials told us they make manual corrections to some of these items, we weren't able to verify that.

At the bottom of page 16, we found the ways some expenditure categories were labeled in local budget documents masked the purpose of those expenditures, such as \$1.7 million for supplies within a category called "business office" in the Special Education Fund, which wasn't for supplies, but was actually for unexpected contingencies.

We identified a host of other problems related to the local budget documents districts use. These are listed on page 17. Some of the more significant problems included a lack of summarized expenditure information, lack of appropriate expenditure comparisons, little or no explanation of significant changes in expenditures, lack of school-level information and lack of information about district mill levies. Not all of these problems were evident in all 4 districts budgets. Wichita should be commended for having especially good summary-level information, comparisons and graphics. Manhattan's had good explanations of the budgetary process and straightforward information about current and historic mill levy rates.

To address many of the concerns and problems, we developed a new format for school districts' local budgets that consolidates categories, includes all revenue and expenditure information, and provides more summarized and hopefully understandable budgetary information. As I mentioned, districts budget by fund, and there are more than 40 authorized funds. And within each fund there are expenditures for things like salaries, supplies broken out by functional area such as Instruction or Operations and Maintenance. What we tried to do was summarize the information into categories that cut across all funds.

We used the categories that NCES uses because they are standard for other states, and are already built into the existing state budget document. These include function

areas like Instruction, Operations and Maintenance, and food service. They also include object categories of salaries, benefits and supplies. Like NCES we also focus on operating expenditures of the districts which exclude cap outlay and bond and interest.

An example is presented as a separate document, and I'll take you through it briefly.

(Page 19) Summarize format

The figures reported there and throughout the budget format do not currently include federal entitlement grants, gifts or miscellaneous income. Those monies would be included in the future, under this proposal. Also, as mentioned earlier, the budgeted year figures are overstated by anticipated carry-over. This would not be the case in the future if district's were allowed to show carry-over balances.

Although the vast majority of this was compiled from information districts currently submit to the Department of Education, the new format likely will create some additional work for school districts and the Department of Education. We took information already reported in the standardized state format, loaded it into a database and basically reshuffled. Although we tried to minimize the amount of "new" information school districts would need to compile or track over time, several things are different, including: reporting of revenues and expenditures from federal entitlement grants and other miscellaneous income in the regular budget process, tying staff to budgeted salary amounts, and reporting of staffing levels and other information by school.

We looked into reporting expenditures by school building, but decided not to for the reasons listed at the bottom of 21. These include the fact that salaries and benefits, the biggest expenditure for a district, are set at the district-level, not at the school-level, and many programs are run at the district-level and not by individual schools, such as special education and transportation.

The new format also would require the Department of Education to compile and provide all districts with actual expenditure information and other data from “peer” districts. This could require a significant effort and would likely require additional resources.

This format should be viewed as a first step in improving school districts’ local budget documents, but should not be viewed as a finished product. Although we did our best to address the types of problems we saw in this audit, there’s simply no way we could anticipate everything that should be considered in developing a standardized format for all school districts. We know some issues still need to be addressed, and those are listed on page 23. They include: deciding how the additional information called for in the new budget format would be collected, compiled, and reported uniformly; deciding how to account for special education co-ops that affect several districts; ensuring that districts agree on how certain expenditures should be recorded, and recommending a workable time frame for implementation of a new format.

**Conclusion.** To improve the level of accountability for school districts’ use of public moneys, to make districts’ budgets easier to understand, and to be able to make comparisons, a standardized format is needed. But, its difficult to design a one-size-fits-all budget format.

The problems we’ve identified and others that may exist can only be overcome through the collective efforts of the Legislature, the Department of Education, local school district officials, and others. So many issues still need to be wrestled with that we think others should get involved in reviewing and refining the budget format we developed before anything is formally adopted.

We made a number of recommendations to the Legislature and this committee, including;, 1 amending K.S.A. 79-2927 to remove the requirement that districts have to budget to spend all the revenues available to them in certain operating funds and allow them to show a carry-over balance; 2 requiring school districts to include the revenues and expenditures associated with all federal entitlement grants and miscellaneous

income in all budget documents they prepare (this could be done by creating one or more additional funds) ; and 3, we recommended that the appropriate legislative committees create a task force to study school budget formats, or request an interim study on this topic, before any decision is made to adopt a standardized format. Or an alternative would be to direct the Department of Ed to form a task force. The purpose of this additional review would be to address the issues we've raised, consider needed changes to the proposed format, consider implementation issues - including developing guidance on how to use the format, modifying existing systems to track the information, any associated costs, and ensuring that districts aren't being required to report duplicative or unneeded information. Ideally, this study would result in recommendations to the 2003 Legislature.

We also made a number of recommendations to the Department of Education, including, ensuring that the K-12 expenditures Kansas reports to the National Center for Education Statistics are more comparable to the information reported by other states, and taking steps to standardize more of the information collected from school districts, such as student population and staffing counts.

Finally, we made specific recommendations to the school districts in our sample to improve specific budgetary practices we reviewed, such as properly categorizing expenditures and reducing carry-over balances in various operating funds.

**Question 2: How Can the New Budget Format Be Used To Improve the Efficiency of School District Operations?** *Page 34*

Ideally, it can be used as a tool to help identify where a districts' costs may be out of line compared to peer districts, Statewide averages or other benchmarks.

Differences in costs between districts may be due to one district operating more or less efficiently, but they also may be caused by a variety of factors that have little to do with efficiency, such as whether a district hosts a special education cooperative, and how

districts classify and report their expenditure and other information. Although the new budget format can't provide all the answers, it can be used to identify spending areas that appear out-of-line.

For each district, we've prepared a budget format that has a section showing comparative for the district, it's peers and the Statewide average. While many of the comparisons are a based on cost-per-student, others are more specific. For example, transportation information includes costs per mile and cost per student transported, food service includes cost per meal served, and operations and maintenance includes costs per square foot. In the budget format, we've used 99-00 data for comparisons, because that would be the most available information at the time districts are preparing the 2002 budget.

We put some comparisons in this report, and have updated the information to 00-01. Pages 40-51 show each districts information broken down by functional area and object, and all the data is based on operating expenditures. We start with overall operating expenditures, then show Instruction, then Student Support, and we move through each functional area. And remember, these figures currently don't include federal entitlement grants and other income.

Some of the main variations we saw among the districts included: on page 40 - Wichita spent the least in terms of dollars per student, and had the most students, which could represent economies of scale; on page 42 we see Topeka had the highest Student Support Expenditures per student primarily in the area of salaries; moving to page 49 Salina spent the least on operations and maintenance, likely because it has the fewest number of staff on a square foot basis and Manhattan spent less on salaries and more on purchased services suggesting it contracts out more of its operations and maintenance work.

As more complete information becomes available to make more precise comparisons, and as information is reported more uniformly, these comparisons can be a starting

point for school district officials, school boards, and members of the public to assess the efficiency of their school districts.

APP B: Allowable Transfers and Any Applicable Restrictions on those Transfers page 55

APPENDIX C: Standard and Poor's School Evaluation Service page 56

APPENDIX D: Audit Responses page 58