

MINUTES OF THE HOUSE EDUCATION BUDGET COMMITTEE

The meeting was called to order by Chairman Joe McLeland at 1:30 P.M. on March 8, 2007 in Room 514-S of the Capitol.

All members were present except:

Mike O'Neal- excused

Committee staff present:

Michele Alishahi, Kansas Legislative Research

Theresa Kiernan, Office of Revisor of Statutes

Conferees appearing before the committee:

Lana Gordon, State Representative, District #52

Steve Iliff, CPA, speaking as a 2010 Commission member

Connie Brand, Director of Finance, Kansas City Kansas Public Schools

Diane Gjerstad, Director of Government Relations, Wichita Public Schools

Ginger Powell, Partner Berberich and Trahan Accounting Firm (Presenting testimony written by

Mark W. Dick, Executive Vice President, Allen, Gibbs, and Houlik, Wichita Kansas

Dr. Brenda Dietrich, Superintendent, Auburn-Washburn USD 437, on behalf of the United School Administrators of Kansas

Robert Balsters, Deputy Superintendent of Business, Seaman USD 435

Jim Edwards, Governmental Relations Specialist, Kansas Association of School Boards

Others attending:

See attached list.

Hearing on **HB 2175** - School districts; centrally-maintained accounting and reporting system.

Barbara Hinton, Legislative Post Auditor from the Legislative Division of Post Audit, summarized a report containing the findings from their completed performance audit comparing the centralization of school district accounting in different states. A copy of the Performance Audit Report, Limited Scope Audit can be obtained from the Legislative Division of Post Audit at 800 SW Jackson, Suite 1200, Topeka, Kansas.

Theresa Kiernan, Office of Revisor of Statutes, explained **HB 2175** to the committee in summary form (Attachment 1).

Lana Gordon, a proponent, spoke of the benefits to Legislators in comparing monies spent within school districts and between districts while providing good data for school boards and administrators (Attachment 2).

Steve Iliff stressed the importance of being able to compare data in different school districts and cited this as one of the reasons this bill is important (Attachment 3), and his recommendations for a standardized consistent accounting system was set forth in his 2010 Commission Minority Report (Attachment 4).

Connie Brand voiced opposition to this bill because it would require school districts to keep two sets of accounting records requiring more staff, and using this data without explanatory narratives or knowledge would be misleading and ineffective (Attachment 5).

As an opponent to **HB 2175**, Diane Gjerstad cautioned the committee that implementing a new financial system takes at least three years, is extremely expensive with high labor costs for planning, training and implementation. She felt there would be better reporting if employees in accounting and reporting positions had better training, including auditors who review school district budgets (Attachment 6).

Ginger Powell presented the highlights of testimony opposing **HB 2175**, written by Mark Dick outlining the bill is unclear, and could increase complexity; the assumption of the bill is simplistic; one size does not fit all; the accounting principles are unclear, and could increase the complexity of accounting records. Misclassified expenses could decrease instead of increase reliability of financial reporting (Attachment 7).

CONTINUATION SHEET

MINUTES OF THE House Education Budget Committee at 1:30 P.M. on March 8, 2007 in Room 514-S of the Capitol.

Dr. Brenda Dietrich delivered her comments as a neutral party but advised the committee to study the full cost and feasibility of implementing a new statewide system because of the cost and use of resources (Attachment 8).

Rob Balsters addressed the committee with neutral comments and warned of fixing a system that is not broken, stating the cost would be prohibitive because tracking all expenditures to the building level is a waste of time, and this bill would not make education budgeting less complex (Attachment 9).

Jim Edwards spoke as a neutral conferee saying his organization “opposes any state mandate which would require any additional budget processes where 1) the results would not be used to fund the actual costs of educating students; and 2) they become added administrative costs that remove funds from the classroom” (Attachment 10).

The chair closed the hearing on **HB 2175**.

The meeting adjourned at 3:39 PM..

The next meeting is scheduled for Monday, March 13, 2007 at 1:30 PM in Room 514-S.



House Bill No. 2175 requires the State Board of Education to develop an accounting and reporting system for all school districts. The system is required to be centrally-maintained, Internet-based, and freely available and accessible. The system would be designed so that each district has remote access in order to directly input and report receipts and expenditures. The system must allow districts to record and report any information required by state or federal law, and record expenditures for each attendance center.

The system must provide records showing the amounts appropriated, estimated revenues, actual revenues, the amounts available for expenditures, total expenditures, unliquidated obligations, actual balances on hand, and the unencumbered balances of allotments or appropriations for each district. These records must be organized by funds, accounts, and other pertinent classifications.

The system must allow any person to search and manipulate the data and allow for the comparison of data on a district-by-district basis and by attendance centers within a district.

The State Board must design, revise, and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for receipts and expenditures for all districts. The accounting system must be in accordance with accepted principles of governmental fund accounting and must include both budgetary and proprietary accounts.

The State Board must prescribe the necessary forms to be used by districts in connection with the system.

School districts would be required to record receipts and expenditures in accordance with a uniform classification of accounts or chart of accounts and reports as prescribed by the State Board.

STATE OF KANSAS

LANA GORDON  
REPRESENTATIVE, FIFTY-SECOND DISTRICT  
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(785) 273-1203  
STATE CAPITOL—RM. 143-N  
TOPEKA, KANSAS 66612  
(785) 296-7652  
(1-800) 432-3924



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MEMBER: COMMERCE AND LABOR  
EDUCATION BUDGET  
JOINT COMMITTEE ON ECONOMIC DEVELOPMENT  
ARTS & CULTURAL RESOURCES

I am testifying in favor of HB2175. During my service to the Legislature the past 7 years, I have continually been frustrated by the lack of transparency in school finance.

Attempts have been made since Bill Bunten was in the Senate and further attempts in school finance bills last year and previously, to encourage a uniform budgeting and reporting system so that we are really comparing like information statewide.

After seeing the results of a Legislative Post Audit on what other states are doing, of the 20 states studied, 14 of them have adopted standardized charts of accounts and business rules for school district staff to use when both recording and reporting accounting transactions. Eleven of the 14 states have had the standardized accounting systems for 20 years or more ago, the other 3 have had them for at least 10 years. They have worked with systems and companies to manage this data. While they do not have a centralized accounting system housed in one location; they do report and budget in a uniform manner for all school districts in their state. Large corporations are used to having a centralized system within their headquarters allowing branch locations no matter how far away, to account on the system by being connected online.

HB 2175 directs the State Board of Education to develop and maintain a centralized accounting and reporting system. Each district would have remote access to work with the program.

This system would not only benefit the Legislature in more clearly being able to compare monies spent within districts and between districts; but also would provide good data for school boards and administrators. Until we can truly compare apples to apples in districts, we still do not have the most accurate information of how school districts are spending their allocations. I have always believed that one might find that more funding may be needed in some areas and less in others, but it is hard to be sure when the exact amounts are not substantiated by facts and only lumped together. It would be my goal to see things line by line on actual spending.

With school financing consisting of more than 50% of our budget, it is prudent of us as Legislators to derive a more accurate picture of expenditures by putting into place a system that will help us do this.

I would appreciate your support of HB 2175.

Thank you,

A handwritten signature in cursive script that reads "Lana Gordon". The signature is written in dark ink and is positioned above the printed name.

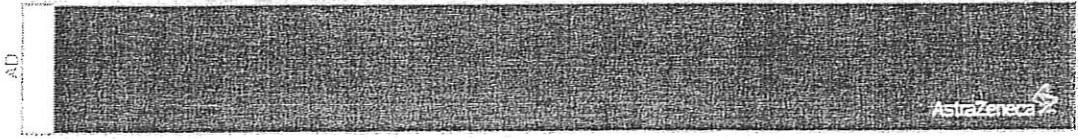
Lana Gordon

House Education Budget Committee

Date: 03-08-07

Attachment #: 2





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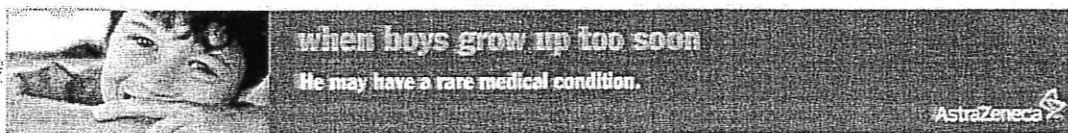
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Overview Academics Teachers/Students Ethnicity

School name	Distance	GreatSchools Ratings	Students per FTE teacher	Free & reduced price lunch
<input type="checkbox"/> Pleasant Hill Elementary School <a href="#">see parent reviews</a>	0	10	16	16%
<input type="checkbox"/> Jefferson West Elementary School <a href="#">rate this school</a>	5.8	8	12	25%
<input type="checkbox"/> North Fairview Elementary School <a href="#">see parent reviews</a>	3.6	8	13	15%
<input type="checkbox"/> McCarter Elementary School <a href="#">rate this school</a>	9.1	7	16	58%
<input type="checkbox"/> Stout Elementary School <a href="#">rate this school</a>	8.9	7	10	67%
<input type="checkbox"/> Elmont Elementary School <a href="#">rate this school</a>	2.2	7	15	13%
<input type="checkbox"/> Indian Creek Elementary School <a href="#">see parent reviews</a>	2.1	7	16	16%
<input type="checkbox"/> Rochester Elementary School <a href="#">see parent reviews</a>	3.1	6	17	16%
<input type="checkbox"/> West Indianola Elementary School <a href="#">rate this school</a>	3.9	6	13	14%
<input type="checkbox"/> Tecumseh North Elementary School <a href="#">see parent reviews</a>	8.4	6	13	51%
<input type="checkbox"/> Lyman Elementary School <a href="#">see parent reviews</a>	4.5	6	14	59%
<input type="checkbox"/> Randolph Elementary School <a href="#">rate this school</a>	8.0	5	15	50%
<input type="checkbox"/> East Indianola Elementary School <a href="#">rate this school</a>	4.6	5	11	61%
<input type="checkbox"/> Highland Park Central <a href="#">rate this school</a>	9.2	4	13	83%
<input type="checkbox"/> Quinton Heights Elementary School <a href="#">rate this school</a>	8.7	4	8	85%
<input type="checkbox"/> Meadows Elementary School <a href="#">see parent reviews</a>	6.4	4	13	67%
<input type="checkbox"/> State Street Elementary School <a href="#">rate this school</a>	6.4	4	12	78%
<input type="checkbox"/> Whitson Elementary School <a href="#">rate this school</a>	8.5	4	14	55%
<input type="checkbox"/> Williams Science and Fine Arts Magnet School <a href="#">see parent reviews</a>	7.7	3	13	71%
<input type="checkbox"/> Lowman Hill Elementary School <a href="#">see parent reviews</a>	7.3	3	13	79%
<input type="checkbox"/> Royal Valley Elementary School <a href="#">rate this school</a>	6.9	3	15	45%
<input type="checkbox"/> Quincy Elementary School <a href="#">rate this school</a>	5.3	2	10	93%
<input type="checkbox"/> Lundoren Elementary School <a href="#">rate this school</a>	5.8	2	12	78%
<input type="checkbox"/> Capital City <a href="#">rate this school</a>	6.9	1	3	82%
<input type="checkbox"/> Scott Computer Technology Magnet <a href="#">see parent reviews</a>	7.2	1	18	90%

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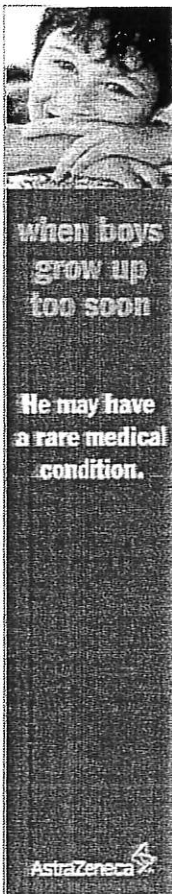
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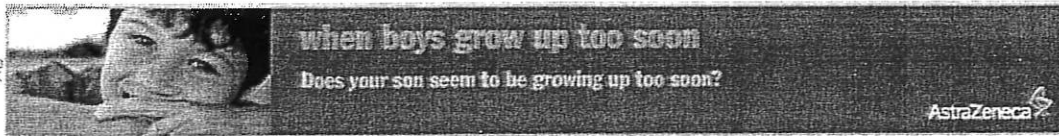


Overview Academics Teachers/Students Ethnicity

School name	Distance	KSA grade 3 math	KSA grade 3 reading
<input type="checkbox"/> Pleasant Hill Elementary School <a href="#">see parent reviews</a>	0	100%	100%
<input type="checkbox"/> Indian Creek Elementary School <a href="#">see parent reviews</a>	2.1	81%	77%
<input type="checkbox"/> Elmont Elementary School <a href="#">rate this school</a>	2.2	82%	95%
<input type="checkbox"/> Rochester Elementary School <a href="#">see parent reviews</a>	3.1	94%	92%
<input type="checkbox"/> North Fairview Elementary School <a href="#">see parent reviews</a>	3.6	86%	86%
<input type="checkbox"/> West Indianola Elementary School <a href="#">rate this school</a>	3.9	87%	89%
<input type="checkbox"/> Lyman Elementary School <a href="#">see parent reviews</a>	4.5	96%	93%
<input type="checkbox"/> East Indianola Elementary School <a href="#">rate this school</a>	4.6	91%	82%
<input type="checkbox"/> Quincy Elementary School <a href="#">rate this school</a>	5.3	58%	48%
<input type="checkbox"/> Jefferson West Elementary School <a href="#">rate this school</a>	5.8	94%	91%
<input type="checkbox"/> Lundgren Elementary School <a href="#">rate this school</a>	5.8	68%	54%
<input type="checkbox"/> Meadows Elementary School <a href="#">see parent reviews</a>	6.4	81%	65%
<input type="checkbox"/> State Street Elementary School <a href="#">rate this school</a>	6.4	71%	66%
<input type="checkbox"/> Capital City <a href="#">rate this school</a>	6.9	—	—
<input type="checkbox"/> Royal Valley Elementary School <a href="#">rate this school</a>	6.9	70%	73%
<input type="checkbox"/> Scott Computer Technology Magnet <a href="#">see parent reviews</a>	7.2	47%	56%
<input type="checkbox"/> Lowman Hill Elementary School <a href="#">see parent reviews</a>	7.3	76%	71%
<input type="checkbox"/> Williams Science and Fine Arts Magnet School <a href="#">see parent reviews</a>	7.7	79%	76%
<input type="checkbox"/> Randolph Elementary School <a href="#">rate this school</a>	8.0	75%	82%
<input type="checkbox"/> Tecumseh North Elementary School <a href="#">see parent reviews</a>	8.4	89%	89%
<input type="checkbox"/> Whilson Elementary School <a href="#">rate this school</a>	8.5	80%	71%
<input type="checkbox"/> Quinton Heights Elementary School <a href="#">rate this school</a>	8.7	84%	63%
<input type="checkbox"/> Stout Elementary School <a href="#">rate this school</a>	8.9	90%	85%
<input type="checkbox"/> McCarter Elementary School <a href="#">rate this school</a>	9.1	89%	84%
<input type="checkbox"/> Highland Park Central <a href="#">rate this school</a>	9.2	91%	91%

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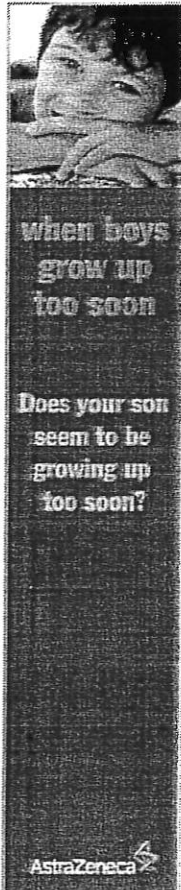
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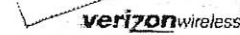


Overview	Academics	Teachers/Students	Ethnicity			
School name	Distance	Students per FTE teacher	Free & reduced-price lunch			
<input type="checkbox"/> Pleasant Hill Elementary School <a href="#">see parent reviews</a>	0	16	16%			
<input type="checkbox"/> Indian Creek Elementary School <a href="#">see parent reviews</a>	2.1	16	16%			
<input type="checkbox"/> Elmont Elementary School <a href="#">rate this school</a>	2.2	15	13%			
<input type="checkbox"/> Rochester Elementary School <a href="#">see parent reviews</a>	3.1	17	16%			
<input type="checkbox"/> North Fairview Elementary School <a href="#">see parent reviews</a>	3.6	13	15%			
<input type="checkbox"/> West Indianola Elementary School <a href="#">rate this school</a>	3.9	13	14%			
<input type="checkbox"/> Lyman Elementary School <a href="#">see parent reviews</a>	4.5	14	59%			
<input type="checkbox"/> East Indianola Elementary School <a href="#">rate this school</a>	4.6	11	61%			
<input type="checkbox"/> Quincy Elementary School <a href="#">rate this school</a>	5.3	10	93%			
<input type="checkbox"/> Jefferson West Elementary School <a href="#">rate this school</a>	5.8	12	25%			
<input type="checkbox"/> Lundgren Elementary School <a href="#">rate this school</a>	5.8	12	78%			
<input type="checkbox"/> Meadows Elementary School <a href="#">see parent reviews</a>	6.4	13	67%			
<input type="checkbox"/> State Street Elementary School <a href="#">rate this school</a>	6.4	12	78%			
<input type="checkbox"/> Capital City <a href="#">rate this school</a>	6.9	3	82%			
<input type="checkbox"/> Royal Valley Elementary School <a href="#">rate this school</a>	6.9	15	45%			
<input type="checkbox"/> Scott Computer Technology Magnet <a href="#">see parent reviews</a>	7.2	18	90%			
<input type="checkbox"/> Lowman Hill Elementary School <a href="#">see parent reviews</a>	7.3	13	79%			
<input type="checkbox"/> Williams Science and Fine Arts Magnet <a href="#">see parent reviews</a>	7.7	13	71%			
<input type="checkbox"/> Randolph Elementary School <a href="#">rate this school</a>	8.0	15	50%			
<input type="checkbox"/> Tecumseh North Elementary School <a href="#">see parent reviews</a>	8.4	13	51%			
<input type="checkbox"/> Whitson Elementary School <a href="#">rate this school</a>	8.5	14	55%			
<input type="checkbox"/> Quinton Heights Elementary School <a href="#">rate this school</a>	8.7	8	85%			
<input type="checkbox"/> Stout Elementary School <a href="#">rate this school</a>	8.9	10	67%			
<input type="checkbox"/> McCarter Elementary School <a href="#">rate this school</a>	9.1	16	58%			
<input type="checkbox"/> Highland Park Central <a href="#">rate this school</a>	9.2	13	83%			

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when boys  
grow up  
too soon



School name	Distance	Amer. Ind./ Alaskan Nat.	Asian/ Pacific Islander	Black	Hispanic	White
<input type="checkbox"/> Pleasant Hill Elementary School <a href="#">see parent reviews</a>	0	—	—	—	3%	96%
<input type="checkbox"/> Indian Creek Elementary School <a href="#">see parent reviews</a>	2.1	—	—	1%	4%	87%
<input type="checkbox"/> Elmont Elementary School <a href="#">rate this school</a>	2.2	<1%	<1%	<1%	2%	95%
<input type="checkbox"/> Rochester Elementary School <a href="#">see parent reviews</a>	3.1	<1%	—	<1%	4%	90%
<input type="checkbox"/> North Fairview Elementary School <a href="#">see parent reviews</a>	3.6	—	<1%	—	2%	95%
<input type="checkbox"/> West Indianola Elementary School <a href="#">rate this school</a>	3.9	<1%	—	2%	<1%	89%
<input type="checkbox"/> Lyman Elementary School <a href="#">see parent reviews</a>	4.5	1%	<1%	6%	3%	86%
<input type="checkbox"/> East Indianola Elementary School <a href="#">rate this school</a>	4.6	<1%	<1%	2%	3%	88%
<input type="checkbox"/> Quincy Elementary School <a href="#">rate this school</a>	5.3	2%	—	7%	28%	56%
<input type="checkbox"/> Jefferson West Elementary School <a href="#">rate this school</a>	5.8	<1%	—	1%	3%	95%
<input type="checkbox"/> Lundgren Elementary School <a href="#">rate this school</a>	5.8	2%	—	2%	35%	53%
<input type="checkbox"/> Meadows Elementary School <a href="#">see parent reviews</a>	6.4	1%	<1%	20%	8%	51%
<input type="checkbox"/> State Street Elementary School <a href="#">rate this school</a>	6.4	2%	—	7%	30%	47%
<input type="checkbox"/> Capital City <a href="#">rate this school</a>	6.9	4%	—	31%	8%	48%
<input type="checkbox"/> Royal Valley Elementary School <a href="#">rate this school</a>	6.9	29%	—	3%	<1%	68%
<input type="checkbox"/> Scott Computer Technology Magnet <a href="#">see parent reviews</a>	7.2	2%	<1%	29%	38%	21%
<input type="checkbox"/> Lowman Hill Elementary School <a href="#">see parent reviews</a>	7.3	2%	<1%	30%	12%	42%
<input type="checkbox"/> Williams Science and Fine Arts Magnet <a href="#">see parent reviews</a>	7.7	3%	—	39%	11%	32%
<input type="checkbox"/> Randolph Elementary School <a href="#">rate this school</a>	8.0	3%	—	13%	6%	66%
<input type="checkbox"/> Tecumseh North Elementary School <a href="#">see parent reviews</a>	8.4	1%	—	11%	10%	70%
<input type="checkbox"/> Whitson Elementary School <a href="#">rate this school</a>	8.5	<1%	1%	8%	26%	55%
<input type="checkbox"/> Quinton Heights Elementary School <a href="#">rate this school</a>	8.7	5%	—	45%	8%	31%
<input type="checkbox"/> Stout Elementary School <a href="#">rate this school</a>	8.9	<1%	2%	21%	6%	51%
<input type="checkbox"/> McCarter Elementary School <a href="#">rate this school</a>	9.1	2%	<1%	8%	19%	57%
<input type="checkbox"/> Highland Park Central <a href="#">rate this school</a>	9.2	3%	<1%	36%	14%	35%

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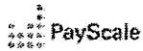
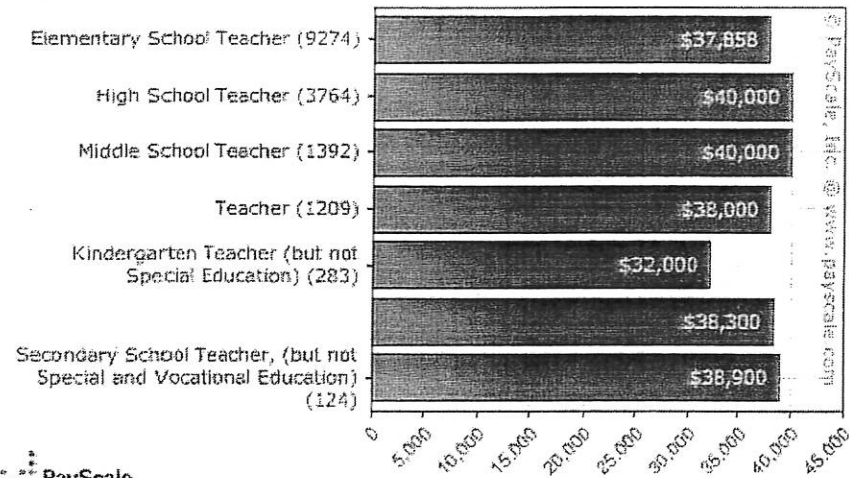
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Research Center: United States » All K-12 Teachers » Salary

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#### Median Salary by Job - All K-12 Teachers (United States)



Currency: USD | Updated: 2/28/2007 | Individuals reporting: 16,229

Narrow in by: Company Size, City, Experience, Skills, Degree and more.

Find Salary Reports for these Jobs: Elementary School Teacher, High School Teacher, Middle School Teacher, Teacher, Kindergarten Teacher (but not Special Education), Middle School Teacher (except Special and Vocational Education), Secondary School Teacher, (but not Special and Vocational Education) (More)

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**Go for your dreams** - Elementary School Teacher - Minnesota, United States.

Posted in **Dream Job** on 12/13/2006.

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3-6

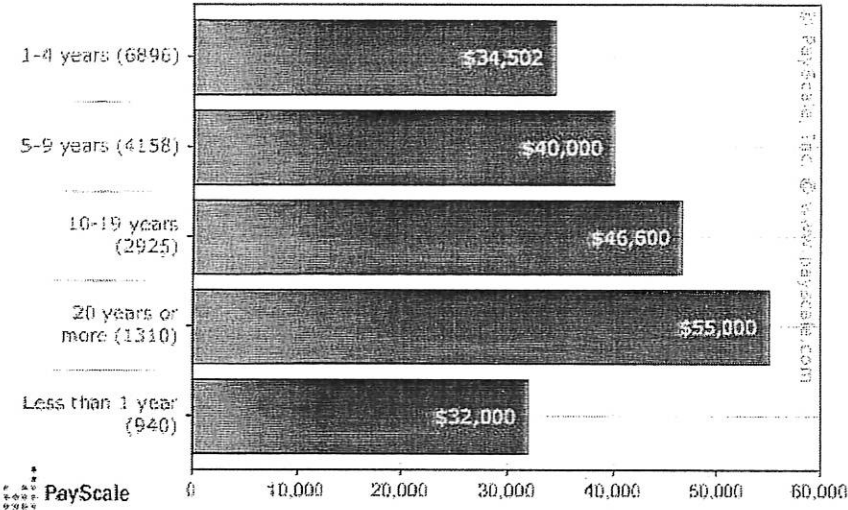
for new teachers.

Learn why asking "what is the median salary of a teacher" is a better question than "what are average teacher salaries" by reading Ask Dr. Salary article on "Why is median salary better than average salary?"

**Links for Teacher Salaries:**

- Teacher salaries by state
- Average teacher salaries by city
- Starting salary for a teacher
- Compare teacher salaries in the UK
- Compare teacher salaries in Canada

**Median Salary by Years Experience - All K-12 Teachers (United States)**



Currency: USD | Updated: 2/28/2007 | Individuals reporting: 16,229

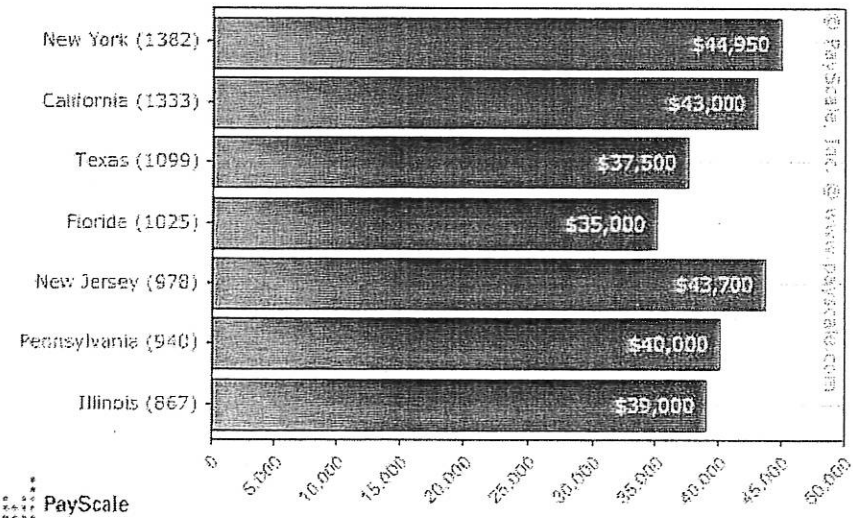
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**Median Salary by State or Province - All K-12 Teachers (United States)**



Currency: USD | Updated: 2/28/2007 | Individuals reporting: 16,224

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Find Salary Reports for these States: New York, California, Texas, Florida, New Jersey, Pennsylvania, Illinois (More)

**FREE!** Custom Salary Comparison

Get accurate salary data matched to your job title, location, experience and more.

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Median Salary by Job

Median Salary by Certification

Median Salary by Years Experience

Median Salary by Age

Median Salary by State or Province

Median Salary by Gender

Median Salary by City

Median Salary by Degree/Major Subject

Median Salary by Employer Type

Median Salary by School Name

Median Salary by Industry

Median Salary by Employer Name

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For more information on how to use benchmarking to improve performance, [click here](#).

Click the school name in one of the column headings to learn more about that school.

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	Avondale East Elementary	Avondale West Elementary	East Indianola Elementary	Elmont Elementary	Indian Creek Elementary
<b>Student Proficiency on State Tests - 2004</b>					
Reading Proficiency (%)	17.4	79.3	92.9	95.2	53.8
Math Proficiency (%)	52.6	78.3	94.3	72.2	75.0
Reading and Math Proficiency (RaMP) (%)	33.3	78.9	93.7	84.6	66.6
<b>Reading Proficiency by Subgroup (%) - 2004</b>					
All Students	17.4	79.3	92.9	95.2	53.8
White	n.a.	82.4	92.6	95.2	54.5
Black	15.4	n.a.	n.a.	n.a.	n.a.
Hispanic	n.a.	n.a.	n.a.	n.a.	n.a.
Asian/Pacific Islander	n.a.	n.a.	n.a.	n.a.	n.a.
American Indian/Alaska Native	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	n.a.	n.a.	n.a.	n.a.	n.a.
Female	20.0	83.3	100.0	91.7	n.a.
Male	15.4	76.5	88.2	n.a.	n.a.
Economically Disadvantaged	19.0	72.2	100.0	n.a.	n.a.
Non-Disadvantaged	n.a.	90.9	85.7	100.0	70.0
English Language Learners	n.a.	n.a.	n.a.	n.a.	n.a.
Students with Disabilities	n.a.	n.a.	n.a.	n.a.	n.a.
Non-Disabled Students	20.0	82.6	92.6	95.2	63.6
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Math Proficiency by Subgroup (%) - 2004</b>					
All Students	52.6	78.3	94.3	72.2	75.0
White	n.a.	80.0	93.3	70.6	73.7
Black	n.a.	n.a.	n.a.	n.a.	n.a.
Hispanic	n.a.	n.a.	n.a.	n.a.	n.a.
Asian/Pacific Islander	n.a.	n.a.	n.a.	n.a.	n.a.
American Indian/Alaska Native	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	n.a.	n.a.	n.a.	n.a.	n.a.
Female	63.6	n.a.	87.5	60.0	81.8
Male	n.a.	75.0	100.0	n.a.	n.a.
Economically Disadvantaged	50.0	75.0	95.7	n.a.	n.a.
Non-Disadvantaged	n.a.	n.a.	91.7	69.2	68.8
English Language Learners	n.a.	n.a.	n.a.	n.a.	n.a.
Students with Disabilities	n.a.	n.a.	n.a.	n.a.	n.a.
Non-Disabled Students	60.0	87.5	94.1	75.0	73.7
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.
<b>College Prep - 2005</b>					
ACT - Average Score	n.a.	n.a.	n.a.	n.a.	n.a.
ACT - Participation Rate (%)	n.a.	n.a.	n.a.	n.a.	n.a.
SAT Reasoning Test - Average Score	n.a.	n.a.	n.a.	n.a.	n.a.
SAT Reasoning Test - Participation Rate (%)	n.a.	n.a.	n.a.	n.a.	n.a.
PSAT/NMSQT - Average Score	n.a.	n.a.	n.a.	n.a.	n.a.

	Avondale East Elementary	Avondale West Elementary	East Indianola Elementary	Elmont Elementary	Indian Creek Elementary
<u>PSAT/NMSQT - Participation Rate (%)</u>	n.a.	n.a.	n.a.	n.a.	n.a.
<u>AP - Scores 3 or Above (%)</u>	n.a.	n.a.	n.a.	n.a.	n.a.
<u>AP - Participation Rate (%)</u>	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Classroom Profile - 2004</b>					
<u>Students Per Teacher</u>	9.7	10.3	10.5	12.3	17.2
<b>Enrollment - 2004</b>					
<u>Enrollment</u>	224	246	215	203	193
<u>White (%)</u>	31.3	47.2	87.9	97.0	87.0
<u>Black (%)</u>	44.2	25.6	2.8	1.0	0.5
<u>Hispanic (%)</u>	7.6	12.2	3.3	0.5	1.6
<u>Asian/Pacific Islander (%)</u>	0.0	0.4	1.4	0.5	0.0
<u>American Indian/Alaska Native (%)</u>	2.7	2.4	0.5	0.5	1.6
<u>Economically Disadvantaged (%)</u>	76.3	50.8	60.5	17.7	13.0
<b>NCLB Information - 2004</b>					
<u>Is this school making Adequate Yearly Progress (AYP)?</u>	No	Yes	Yes	Yes	Yes
<b>School Facts</b>					
<u>Address</u>	455 SE Golf Park Boulevard	3229 SW Westview Avenue	2000 NW Clay	6432 NW Elmont Road	4303 NE Indian Creek Road
<u>City or Town</u>	Topeka	Topeka	Topeka	Topeka	Topeka
<u>County</u>	Shawnee	Shawnee	Shawnee	Shawnee	Shawnee
<u>District</u>	Topeka Public Schools	Topeka Public Schools	Seaman	Seaman	Seaman
<u>Telephone Number</u>	(785)274-4655	(785)274-4775	(785)575-8750	(785)286-8450	(785)286-8470
<u>Urban Status</u>	Mid-Size City	Mid-Size City	Mid-Size City	Rural, Inside CBSA	Urban Fringe of a Mid-Size City
<u>Grade Levels Served</u>	K-5	K-5	K-6	PreK-6	K-6



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# Benchmarking: A Spirit of Inquiry!

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People naturally look to one another to learn. It's natural when we want to learn to do something new or different to observe how others are doing what we want to learn – especially when others are getting good results! That's really what benchmarking is all about – learning from others and adapting their ideas for the benefit of our own students. The “spirit of inquiry” in benchmarking is a discovery process to help you learn from the experiences of others.

Do you want to figure out how to improve an instructional area in your school? Benchmarking can help you do this. Do you have a problem you want to solve? Try benchmarking. Just look at some of the questions you can answer using the “spirit of inquiry” in a benchmarking study:

- How can we help more of our students read?
- What can we do about students who are struggling in math?
- How do we get the most students possible into high-level math and science courses?
- How do we establish a school culture that promotes high student achievement?
- How can we deal more effectively with our students for whom English is a second language?
- How can we close the gap in achievement between different groups of students?
- How can we use our resources more effectively to achieve a high level of learning for our students?
- How do we help more students gain access to high-level courses, such as Advanced Placement classes?
- How do we provide a balanced program for our students?
- How do we ensure students are learning rich and challenging content in core subject areas and also provide rich opportunities in areas of human expression, such as art, music, foreign language, and career education?
- How do we adequately prepare students for a world that is constantly changing?
- How do we determine the expectations of the community we serve?
- How do we differentiate learning for all the students we serve?
- How do we develop and manage professional learning communities?
- How do we help students develop as independent learners and thinkers?





# Benchmarking Step-by-Step

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This workbook will help your school plan its own benchmarking study, from preparation to implementation. The workbook will discuss specific things to think about before conducting a benchmark study. You'll learn what you do when you're on site with your benchmarking partner. And you'll even learn what you'll do after your visit. We'll use the three key words below to highlight the stages: Prepare, Benchmark, Improve.

## Prepare

1. Understand the correlation between student poverty and performance, and the need to overcome "risk" factors like poverty.
2. Use [SchoolMatters.com](http://SchoolMatters.com) to assess your school's relative performance in reading and math trends.
3. Identify your priorities for improvement by grade-level, subject-area, and/or student subgroup.

## Benchmark

4. Use the Benchmarking tool to find "Benchmark Schools" with higher performance in specific grade levels and subject areas, by student subgroup.
5. Select one or more "Benchmark Schools" as potential partners, and ask the school if it would be willing to collaborate with your school on a benchmarking study.
6. Select your benchmarking team from your school's faculty and staff, and prepare for the site visit to your benchmarking partner's school.
7. Meet with your benchmarking partner's faculty and staff and interview them about their most promising practices in the area you want to improve.

## Improve

8. Document the most promising practices you discovered in your site visit, and determine which of these might be replicated or adapted in your school.
9. Develop recommendations to share with the rest of your school's staff and faculty, and gain their commitment to implementation.
10. Develop an action plan template to replicate or adapt the promising practices in your school; then monitor your progress.

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	This State				
Key Spending Indicators (\$ Per Student)	2004	2003	2002	2001	2000
<b>Total Expenditures</b>	8,368	8,020	7,883	7,412	6,750
<b>Operating Expenditures</b>	7,776	7,454	7,339	6,937	6,294
<b>Instructional Expenditures</b>	4,624	4,413	4,290	4,072	3,608
<b>Total Expenditures by Function (\$ Per Student)</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
<b>Operating Expenditures</b>	7,776	7,454	7,339	6,937	6,294
<b>Total Capital Outlay Expenditures</b>	579	531	533	467	450
<b>Non - K-12 Expenditures</b>	14	34	11	8	7
<b>Operating Expenditures by Function (\$ Per Student)</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
<b>Instruction</b>	4,624	4,413	4,290	4,072	3,608
<b>Instructional Staff Support</b>	349	339	355	308	274
<b>Pupil Support</b>	444	420	436	389	356
<b>General Administration</b>	279	265	266	254	245
<b>School Administration</b>	460	449	447	428	408
<b>Operations and Maintenance</b>	771	741	732	724	658
<b>Student Transportation</b>	307	295	286	272	261
<b>Food Services</b>	360	345	342	321	308
<b>Enterprise Operations</b>	0	0	0	0	0
<b>Other Expenditures</b>	182	187	184	169	176
<b>Capital Expenditures by Function (\$ Per Student)</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
<b>Construction</b>	196	120	180	132	157
<b>Purchase of Land and Existing Structures</b>	49	55	42	45	26
<b>Instructional Equipment</b>	161	153	144	135	116
<b>Other Equipment</b>	174	202	167	154	151

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	This State	Nation
<b>Key Spending Indicators (\$ Per Student)</b>	<b>2004</b>	<b>2004</b>
Total Expenditures	8,368	9,414
Operating Expenditures	7,776	8,248
Instructional Expenditures	4,624	5,065
<b>Total Expenditures by Function (\$ Per Student)</b>	<b>2004</b>	<b>2004</b>
Operating Expenditures	7,776	8,248
Total Capital Outlay Expenditures	579	1,027
Non - K-12 Expenditures	14	139
<b>Operating Expenditures by Function (\$ Per Student)</b>	<b>2004</b>	<b>2004</b>
Instruction	4,624	5,065
Instructional Staff Support	349	390
Pupil Support	444	425
General Administration	279	168
School Administration	460	459
Operations and Maintenance	771	791
Student Transportation	307	333
Food Services	360	323
Enterprise Operations	0	18
Other Expenditures	182	275
<b>Capital Expenditures by Function (\$ Per Student)</b>	<b>2004</b>	<b>2004</b>
Construction	196	743
Purchase of Land and Existing Structures	49	115
Instructional Equipment	161	44
Other Equipment	174	126

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**Following is a Minority Report filed by  
2010 Commission Member, Steve Iliff**

**2006 Committee Reports - 2010 Commission Minority Report**

House Education Budget Committee  
Date: 03-08-07  
Attachment #: 4

# Recommendation for a Comprehensive Standardized Consistent, Accounting System

## Subtitle: No Legislator Left Behind

**A proposal for the 2010 Commission by Steve Iloff  
December 18, 2006**

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## **Introduction**

Every child must have the opportunity to receive an education. In America we recognize education as a basic right and value it as an essential in accomplishing liberty and happiness. In Kansas things are no different. Governor Sebelius has again challenged us to continue to search for the means by which the educational system can improve and flourish. We would all embrace a plan guaranteed to educate every child. Crafting such a plan is the goal of countless think-tanks, bureaucracies, private-institutions, individuals and commissions. However, other than a heaving and shifting from one ideology to another, not much has been accomplished. Not only is success in education measured differently, but the avenue to that success has huge variants. A child, not a product, is the outcome, and herein lies the rub.

As a member of the 2010 Commission I have had the privilege of being able to observe first hand the complexity of designing and implementing a solid educational foundation for Kansas children. Each of us on the commission has our own biases as to what we would like to see addressed or changed. My colleagues on the commission know I have strong opinions regarding what creates a successful school but I offer those along with everyone else's opinions. However, regarding the area of budgeting and financial accountability, I offer expertise not rhetorical opinions and I believe the state must make substantial changes. I offer this recommendation in a minority report because the 2010 Commission initially recommended it then reversed their position and chose not to recommend.

## **Issues in Funding and Spending Education Dollars**

Educational revenue and expenses are very difficult to understand for either the layman or the expert not intimately involved with operations. Legislators are required to fund the public schools in Kansas adequately and equitably across the state but must know where the money goes in order to make this determination.

Legislators are continually being asked to provide more funds for education and do not understand where the money is going or how it is being used. This is like writing a blank check to the school system by the taxpayers.

All legislators and taxpayers have a strong desire to have the best education possible for each student in the system delivered at the most affordable price. Governor Sebelius has recognized the taxpayer's concern and stated it as one of the reasons she hired Standard and Poor's to perform their evaluations.

The State of Kansas is responsible to comply with Federal Guidelines and be able to show that Federal money has been used according to the purposes it was given.

The legislature holds in trust all the money taxed from the people to be used in the best interest of the people and take no more than is absolutely necessary to provide for education.

The only way anyone (legislator, commissioner, taxpayer, administrator or educator) can possibly know how well the educational system is doing in general or particular is by having an accurate accounting system for both financial, demographic and educational assessments that are consistently applied from year to year, school to school and district to district and then to the industry as a whole.

All parties from principals, superintendents, board members, legislators, taxpayers and even members of the Department of Education and Post Audit Division agree that there is no consistent or comparable accounting in the school systems of Kansas even at the district level and consequently no one can truly understand where money is going or compare one school building to another in the State of Kansas Education System, a 4 billion dollar business. You can't hold people accountable if you can't account.

Our 2010 Commission Chairperson, Rochelle Chronister, has been repeatedly quoted saying, "Show me the data." before she will make recommendations. This recommendation will provide a system for showing the financial, demographic and testing data in a coherent manner in order that sound decisions and recommendations can be made in a timely fashion.

At least 6 out of the 12 duties given to the 2010 Commission include words like determine, evaluate, monitor, review, and ensure the Kansas system is efficient and effective. All of these words and duties are meaningless without a system that will capture information in a comprehensive, methodical, orderly and consistent fashion.

### **Therefore I recommend:**

A comprehensive accounting system with appropriate chart of accounts with clear definitions and well trained coders that should be begin effective with the 2007-2008 school year down to the school level.

The system would be designed and put into place by a small group of independent accountants, information technology consultants with the aid of retired principals and superintendents and post auditors.

The key to the success of this system would be a bipartisan approach with the full support of the governor and the leaders of both houses.

The Accounting Manual will be reviewed and put into place for all schools and districts. Be aware that since this has not been done intensively before that there will be significant changes over the next 2 years as schools implement and retrain their staffs or review the possibility of outsourcing this one function to a centralized accounting firm or state organization.

### **Reasons Why Implementation is so important:**

Tax dollars are a trust and should be used very carefully and effectively. No more tax dollars should be requested or approved unless a compelling cause can be demonstrated.

The disbursement of funds calls for their use in an efficient and effective manner. This cannot be judged unless it can be measured. It can't be measured unless there is an accounting system. And one cannot determine who is doing better than whom unless the system is comparable among the schools. And one cannot determine if there is improvement unless the system can compare one year to the next and is consistent in its coding.

### ***It will improve Education in Kansas***

In order to get the best results in the classroom we must be able to provide resources where they will be most effective. We must understand costs, methods and personnel that produce those results. Ideally we would build a model. But since we already have schools in operation we can find which ones are operating most effectively and observe how they do it.

### ***Data Mining will highlight Best Practices***

Researchers are looking for best practices as well as poor practices. The only way they can confirm their hypothesis is with good data. They must be able to access the exact same data that is available to all those in the education community. If they can't get good data they will waste time, get false results, or open themselves to the accusation that they are comparing apples to oranges. But who can blame them when the current accounting system is so designed that it renders the apples to apples comparison impossible.

Data mining is used constantly by investors, scientific researchers, the military and businesses of all kinds. Sound decisions depend on good data.

Capturing the data should be neutral. Republican and Democrat, principal and board member, taxpayer and legislator should all want accurate data. If the data is captured well and available then the real debate can begin about what is best for the children of Kansas. Without it, we can never know what is best for the children. This was one of the goals mentioned by Governor Sebelius in the new initiative she passed in 2004.

### ***Find out where the heroes are and reward them***

The only way anyone can really know who the heroes are is by comparison. Which principals and teachers are getting more results with less money and more challenging student population? The only way to know is to have a reporting system that highlights them. They are out there.

### ***It will Encourage Competition among the public schools***

Districts and schools should compete with other districts and schools for better methods, outcomes and costs. Each will vie for efficiencies, lower turnover ratios, faster training and on going development and assessments that will be accurate and fair and continually improving.



In America we all believe that competition brings out the best in each of us. We see this on the field of athletics, fine arts, commerce and the military. Education is no different. The best run schools and districts should be rewarded publicly and financially and become the models and trainers of the districts that are struggling.

### ***It is Good Business***

All businesses run better when they can measure how well they are doing against a budget, against previous years and against other like entities in their industry. The number one reason businesses in the free market fail is because of poor financial business planning and controls. Schools will not fail because they have access to tax dollars but they will waste time and money. But it will still cause them to fail in delivering the scarce resources to where it is most needed.

### ***An Accounting System is a good Internal Control***

Good accounting records are an essential part of good internal controls to protect the money that has been entrusted to you. A four billion dollar industry should have them.

### ***It would be easier in the long run for administrators***

Once the system is in place and coders are trained, the request for audits would only be to verify source documents and even these could be scanned and put on a hard drive so auditors would not have to bother the schools for more information. It is the only way to ensure the money is getting into the classroom every year and in every school. Currently when auditors and legislators request details there is an intense amount of administrative work to produce such documents.

### ***Legislators would be fulfilling their responsibilities***

Legislators can't legitimately fulfill their responsibilities unless they are voting for or against measures which they understand and get reports on.

### ***Taxpayers must believe in the system***

Our system is based upon voluntary compliance. Compliance is based on trust in the system and our governors and legislators to administer taxes and use funds for the general welfare while controlling costs. Governor Sebelius desired the school districts to be more accountable to the taxpayers when she initiated the Standard and Poor's audit in 2004. But Standard and Poor's only audited 4-6 of the 300 districts in Kansas. A good accounting system will make much easier and more comprehensive.

### ***It will truly give board members and taxpayers local control***

You can't control what you don't know. Everyone is crying out for information. They want to know where their money is going and wonder if it is being used effectively. Every board member should have their eye on other schools and be asking questions like:

How can ABC school be getting such good scores?

ABC has the same demographics as we have and don't receive any more money. How can they be so excellent?

Where is ABC spending their money?  
Why are their turnover ratios so much lower than ours?  
Why did they get more money than we did?  
ABC's parents just rave about their principal and teachers. Why?

You must be able to compare to see the difference. But you can't compare without comparable data.

***District efficiency depends upon good accounting that is easily understood by the common taxpayer.***

According to the January 2006 Post Audit Study there are 2 variables that help to make a District efficient. The first is when money is hard to come by. The second is when voters watch carefully how their tax dollars are spent. Both of these require good information systems.

***Auditors and Accountants Believe a System should be Required***

**Barb Hinton, Post Auditor Recommends Accounting System**

Barb Hinton supported a comprehensive system for the whole education community at the 11/14/06 Commission meeting. She later referred to her Post Audit Report dated March 2002 which exposes problems with the current system.

**Standard and Poor's Audit**

Standard and Poor's has done a very good audit at the request of Governor Sebelius and paid for with private money from the Kauffman Foundation. During testimony, they mentioned that they could not establish building indicators State wide with any accuracy because the accounting was too inconsistent from school to school and year to year.

Governor Sebelius is to be commended for commissioning such an audit and finding a way to pay for it from the private sector. She was criticized by the Educational establishment at the time but stood her ground. Standard and Poor's is doing a very helpful service to the citizens of Kansas and for our Educational Institutions.

**Dale Dennis, Deputy Commissioner of Education**

Dale Dennis said to the 2010 Commission on several occasions that although we have a chart of accounts for the State, no one really uses it consistently from school to school or year to year.

***Generally Accepted Accounting Principles (GAAP)***

These are the standards, principles, rules that govern Certified Public Accountants. All private companies, government and non profits follow these rules; the education community should be no different.

The reason our government and the American Institute of Certified Public Accountants require GAAP that it would be impossible to loan money to or invest in companies without a reliable and standardize accounting system. The taxpayers are investing in public education and must be able to determine if their local schools are using their money wisely.

Kansas School Accounting is done with a variety of different methods so that no one can compare their financials to other schools, districts or States. This makes auditing more difficult and makes real financial management for the State impossible.

## **Nature of the Accounting System**

The idea is that each school (elementary, secondary, charter or alternative) would be run like a business franchise (a Wal-Mart, Barnes and Noble, Wendy's or Sylvan). The franchise would be received from and monitored by each district and the department of education. There would be a standard chart of accounts that would be consistent throughout all the schools and districts in Kansas. All finances would be accounted for including grants, gifts and other critical income that would help a school be successful.

### ***Simple and Thorough Systems***

Systems should be established to get all the information from parents one time, entered into the computer and then only updated with changes. The system would monitor the location of each parent and child as long as they reside in Kansas and would follow them throughout the State. It would capture all necessary demographic information to provide good comparable data.

Each year the parent would update his/her form for those things that are likely to change; address, phone numbers, income if requesting free or reduced lunch.

### ***Track Individual Students***

Each student when they begin a school year will be checked in and be followed by the system no matter how many schools they attend. This will avoid the problems which occur when seasonal jobs or changes in residence cause students to transfer schools. Each student should be given a test at the beginning of the year and another at the end of the year to note improvement. This would give us better assessment data that could travel with the student from school to school. No one would fall through the cracks.

## **Nature of our world**

We have all watched the headlines as Enron, Worldcom, and our own Westar have been gutted by top management. The damage was so vast because both top management and their accountants were working together. There was no independent accounting and control.

We have also recently seen with the 501 School district's poor accounting and internal controls and policies how outsiders were able to take more than \$500,000 over 18 months out of the checking account without anyone noticing. This was due to poor accounting and management practices.

Oskaloosa School District recently appears to have lost money and the superintendent has been relieved.

No system can prevent all crime, but a good system using standard best practices is the best defense. This is not to point out problems with Public Schools for Private Schools have the same problems and issues. The difference between Public and Private here is that a Private School's funding can drop dramatically if the patrons lose faith and they could go out of business.

## **Objections to an Accounting System**

### ***Objection 1: But we want local control!***

This recommendation would not affect how the money is spent or the control on the school or district. In fact, I am for more local control not less. But it would cause each school to be accountable for costs and outcomes so they could be compared. If a school spent more but got better outcomes with a more difficult population, who would complain? If it turned out that one board was spending millions more and getting very poor assessments scores compared to a district ten miles away with the same demographics, the parents and taxpayers might like to get real local control of the board members. In fact this would be the only way they could get local control. You can't control what you don't know.

### ***Local Control vs. Centralize accounting functions***

The State would leave local control in the hands of the individual school board on how money is spent, but the accounting system, coding and internal controls would be subject to best practices and regulated by the state (i.e. the accounting function would be centralized into a home office similar to many franchises in the commercial world). All bills would be sent by the vendor to the school or district administration for approval but then be forwarded for payment to the home office for proper coding and payment.

Payroll would be handled in a similar fashion. Financials would then be posted to the internet handling confidential information confidentially.

### ***Objection 2: We need to do more Study and have a presentation.***

The Legislative Post Audit Division did a Performance Audit back in March of 2002, which looked closely at the accounting and budgeting issue. They discovered and pointed out many practices among the Kansas School Districts that vary widely from standard best practices of accounting, budgeting and internal controls. The following is their summary:

## **Audit Title**

School District Budgets: Determining Ways to Structure the Budget Document to Make It Understandable and Allow for Meaningful Comparisons

## **Audit Number**

02PA10

## **Audit Date**

3/2002

## **Audit Abstract**

The laws, policies, and practices related to school district budgets are flawed in some areas. Because of the requirements or interpretations of State law, districts are overstating some expenditures and excluding other expenditures altogether. Staffing, enrollment, and expenditure information districts report in their budgets don't tie together, and aren't always reported consistently. In some local budget documents expenditures aren't summarized or grouped into categories, making it difficult to know how much money a district is taking in, or how moneys are being spent. We developed a new format for districts' local budget documents that realigns and summarizes categories of information, includes all revenues and expenditures, and tries to address most of the problems we identified. The new budget format ultimately can be used as a tool to help identify where a district's costs may be out of line compared with peer districts, Statewide averages, or other benchmarks. District officials and board members can use it to explore the reasons for differences in greater detail, and to consider any adjustments they may need to make to increase their district's efficiency. The format presented will need to be reviewed and refined to make it as meaningful and useful as possible.

1

### ***Objection 3: But it will cost too much!***

First of all, no one knows how much it will cost. No other person would even think of running a business without good accounting no matter what the cost. But, in fact, it will cost less, probably much less than we are spending now. Instead of each school or district having their own part-time accountants or part time bookkeepers who are underpaid and under trained, this function would be centralized allowing the benefit of those who would perform these functions to concentrate, be better trained and using the best accounting systems and controls. It should be similar to a Franchise accounting like McDonalds, Sylan, Walmart, of Starbuck.

In addition, good accounting will show where money is misallocated so it can be better spent to improve results.

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<sup>1</sup> <http://www.accesskansas.org/srv-postaudit/results.do>

A recent Wall Street Journal article reported that the NEA fought disclosure of their income and expense reports using this same argument. They said it would cost too much-possibly more than a billion dollars. In fact it only cost \$54,000. The accounting disclosure did show one thing; where they spent their money. Once you look at their expenditures you can see why they fought full disclosure. You can go to [www.union-reports.dol.gov](http://www.union-reports.dol.gov) to see the NEA reports now that they have full disclosure.<sup>2</sup>

## Philosophical Resources and References

*The Fiefdom Syndrome* by Robert J Herbold: This book outlines the installation of a detailed accounting system at Microsoft at a time when all their departments in each separate countries in which they represented were not communicating well with one another. They lacked a comprehensive accounting system and Bill Gates could not tell how his company was doing until months after the quarter or year end.

*Who Says Elephants Can't Dance* by Lou Gerstner (Gerstner was appointed CEO of IBM when it was having serious financial trouble Story behind the IBM turnaround.

*In Search of Excellence* by Tom Peters

*Made In America* by Sam Walton

*Behind the Arches* by John F Love

*The Effective Executive* by Peter Drucker

*Managing the Non-Profit Organization* by Peter Drucker

*The E-Myth* by Michael Gerber

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<sup>2</sup> <http://www.opinionjournal.com/editorial/feature.html?id=110007761>

## **Recommendation: Fix the Free and Reduced Lunch Under-Reporting Problem Using Technology**

Steve Iliff recommended fixing the current problem uncovered by the Post Audit by using technology. Using the computer and secured servers, all individuals who apply for a free lunch could enter their data on to a computer in a secure private location at the school, public library or even on the web while they are at home. They could enter their personal information, address, social security and income of their household. The computer would go to the State of Kansas computers and check the income, payroll tax returns and 1099's on file with the State for all the members of the household and return a yes or no answer. If they do qualify, they could print out a qualification sheet with a unique number on it for the parent to turn in or mail to the school. The school secretary would enter that number into the school computer and it would confirm with the State of Kansas that this individual was indeed eligible. This would have the benefit of cutting staff time, rendering auditing unnecessary, improving confidentiality and accuracy, make lying more difficult and take the administrator out of the impossible situation of confronting a cheating parent, denying his child \$600 worth of free food and, in addition, losing \$2,000 per year for his school district or following his conscience.

In addition, some penalty, other than just losing your free lunch status, should be imposed on the parent for false reporting and the administration for failure to audit and enforce the system.

## **Recommendation: All money provided must have measuring tools to prove results.**

**I believe and therefore recommend that no extra money be given to schools or districts without measuring tools that will make sure that the money given is managed effectively and with corresponding results.**

## ***Money is a Scarce Resource: It Must be Carefully Distributed and Measured for Results***

I, the one CPA on the commission, do not **know** if any individual schools, school districts, or groups within the education establishment, really need more money. We as a commission have not studied individual schools close enough to make such a determination. I do not **know** whether special education students, English language learners or at-risk students need more money. Maybe they do, but I can't recommend more money because I do not **know** that it is necessary. I do not want the legislature to believe that I or the commission has been given enough information to confidently make any recommendation about adding more money to the current school systems.

Giving money across the board to schools when there is no measuring tool to determine if this money was effective does not make sense. Some will spend it like a homeless drunk who has just been given \$1,000 in cash. Others will use it very wisely and get some incremental improvement.

Salary increases across the board guarantee no improvement in education. It will garner appreciation from good teachers but will make it that much more difficult to remove poor teachers or teachers that do not really like to teach. The best teachers don't teach for money. It is their mission. For the worst teachers; money is a major factor.

Money in the hand of certain people will do more than in the hands of others. The Blue Ribbon Schools that testified before the Commission and the Education Committee never mentioned money as an issue. To them the *No Child Left Behind* Program has been a positive challenge and a motivator to help teachers find better more creative ways to improve scores.

Money is better used when it is difficult to come by and it is carefully watched and accounted for. In the Jan 2006 Cost Study Analysis done by the Post Audit Committee, District Efficiency was mentioned several times. When I asked Scott Frank, Legislative Post Audit's Manager of School Audits assigned to the 2010 Commission, what he meant by "district efficiency", he gave the following answer:

In conducting the statistical analysis behind the cost study, we had to control for district efficiency. Because efficiency is very difficult to impossible to observe directly at a global level, we included indirect measures that tend to be associated with efficiency. Those variables fell into two broad categories:

1) Fiscal capacity variables. All other things being equal, districts for whom money comes more easily tend to spend more. To measure this, we looked at income per pupil (for the citizens, not the district), assessed valuation per pupil, the ratio of State and federal aid to income (again for the citizens), and the local tax share (roughly, how much of the property tax in a district is the typical household responsible for?). Except for the local tax share, each of these measures was significantly related to spending.

2) Voter monitoring variables. All other things being equal, districts that have a large number of voters who are likely to pay attention and hold them accountable are likely to spend less. To measure this, we looked at the percent of adults who are college educated, the percent of the population that is 65 or older, and the percent of housing units that are owner occupied (as opposed to rentals). All of these measures were significantly related to spending.

**My conclusion based on that information:** Districts use their money more efficiently if they find money more difficult to come by and they have a population of interested parents and taxpayers who are willing to hold them accountable. This should not surprise us for businesses and families tend to run the same way.



Standard and Poor's said:

A vital part of achieving higher standards is effective resource management—attention to *what* to spend resources on, how to spend them, and how much to spend. Allocating resources, making trade-offs, investing and directing effort toward student-achievement..<sup>1</sup>

We don't currently have the measuring tools in place to ensure that we have effective resource management and the reports that follow the money we currently give to the system.

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<sup>1</sup> Standard and Poor's Kansas Education Resource Management Study, Phase III, Winter 2006

Testimony before the 2007-2008 House Education Budget Committee  
Regarding House Bill No. 2175

March 8, 2007

By: Connie Brand, Director of Finance, U.S.D. #500, Kansas City

Esteemed members of the House Education Budget Committee:

I am testifying today in opposition to House Bill No. 2175, providing for a central accounting system for school districts in the State of Kansas. This bill would constitute an unfunded mandate upon school districts while providing little, if any, valid financial information.

Districts are already required by Kansas Statute to prepare reports in a manner prescribed by the State Department of Education. This is done when school districts complete their State Budget Forms each year, which include historical expenditures for the past two years. It is doubtful, due to the unique fluctuations in expenditure cycles among districts that a contemporaneous reporting of expenditures will allow for a more meaningful comparison in mid year. Further, accounting numbers do not always speak for themselves; often times it is necessary to provide meaningful explanations to fluctuations in expenditure patterns. The legislature itself recognized this variance in expenditure patterns during last year's session by authorizing the cost of living weighting for a small number of districts. A wide variety of other expenditure variations can also occur from district to district. The necessity of narrative is recognized in the State Budget Forms by allowing narrative data in the Budget at a Glance and Budget Profile sections. Without these meaningful narratives, it is possible, even probable, that extrapolated summaries of data will be misunderstood.

Cost of the system would prove unrealistic to most districts. Since the bill states "accounting records maintained by each school district shall be coordinated with the centralized accounting system", one will assume that we will be required to run our own system of accounts payable, payroll, cash receipts, and general ledger locally; then reinput all of the information into the centralized system. This, in effect, means keeping a duplicate set of books, which would require additional staff at the local level for inputting data into the duplicate system. The cost of this additional staff would erode the monies available to spend on education of children. In light of the legislature's failure to fund the full cost of education as found in the Augenblick and Meyers study and the Legislative Post Audit study, both commissioned by the legislature itself, this does not appear to be a wise use of the limited resources districts currently have and, unless the legislature provided additional support to district for this cost, would become an unfunded mandate.

Finally, the bill requires expenditures be reported for each attendance center within a school district. Such a reporting detail would provide no relevant accounting information without an accompanying narrative to offer explanations. Expenditure differences can and do occur from building to building due to factors outside of the control of the school or the district. Salaries costs can vary not only from school to school, but also from year to year within a school, depending on staff tenure. Special programs within a building, including ESOL, Special Education, At Risk, etc, may cause a larger expenditure pattern. The age of a facility will result in a wide discrepancy in maintenance costs. Numerous other examples can be found which would result in valid reasons for differences in expenditure patterns. All of these differences will result in misinterpretation of data extrapolated from a system by the casual user.

In summary, I oppose this bill for two reasons. First, it would result in districts keeping two sets of accounting records which would require additional staff, therefore becoming an unfunded mandate upon the districts. Secondly, the accounting data to be drawn, without explanatory narrative or knowledge of the individual districts or attendance centers, would likely be misleading and ineffective.

Thank you for this opportunity to address House Bill No. 2175.

House Education Budget Committee

Date: 03-08-07

Attachment #: 5

**House Education Budget Committee**  
**Rep. Joe McLeland, chair**

March 8, 2007  
Diane Gjerstad  
Wichita Public Schools

Mr. Chairman, members of the committee:

The Wichita Public Schools has been held out as a model for school district budgeting. Back in the 1980's when the Wichita Area Chamber of Commerce criticized the district's "Sears and Roebuck" sized budget book as incomprehensible, the district's financial staff worked with our community to develop the "Budget at a Glance". This is the model found on-line for each of the 298 districts on the department's website. The condensed format gives patrons a snapshot of district spending, performance and recent legislative changes to the formula. As a result the editorial board has applauded the changes and the Chamber supported the district's budget.

I share this background with the committee as an illustration of how Wichita has worked to make our complex budget easier to understand and grasp. Attached are a few pages from the "Budget At A Glance" which clearly show how funds are spent by function. You can see the Board's priority is classroom spending as measured by either spending or by positions. When grouped together the trend is quite clear. Which brings me to my first concern – budgeting by building will balloon the budget document, increase non-instructional expenditure and will pared down the budget into much smaller increments making trends, like shown by these charts, difficult to easily pick out.

School budgets are extremely complicated. Staff can be funded from 2, 3 or 4 different funds; and can be serving multiple schools. Staff may have multiple building assignments as illustrated by our vacancy list this week. The chart to the right shows how complicated just assigning personnel to buildings would be in a school district.

Art at Buckner .1
Art at Jackson .2
Art at Griffin .2
Art at Cessna .2
Art at PV Elem .4
Art at L'Ouverture .3
Art at Earhart .1

Costs assigned by building would be a tremendously labor intensive proposition for schools. Variables impacting cost: tenure of the staff, student teacher ratios and programs. A building housing special education programs will have more people (and higher costs) than the neighborhood school without programs. It's easy to draw incorrect conclusions when simply looking at the cost per school.

Wichita is implementing a new financial system. I believe our experience implementing the system is a snapshot of what this bill would take to implement on a statewide basis.

The district had purchased a financial system several years ago – the bottom line was it didn't work. What worked well for other, smaller districts, simply didn't work for a huge system. One example is the system couldn't purge old transactions. We generated hundreds of thousands of transactions each year which are posted, the old system ran out of storage. The system became slower and slower because it lacked capacity. This was one of several failures in the old system.

House Education Budget Committee  
Date: 03-08-07  
Attachment #: 6

Now we are implementing a new financial system. Our experience, the time commitment and financial costs are relevant to your deliberations.

**Year one:** planning how to implement the system; training key employees; mapping all old accounts to the new account code combinations (massive); report writing – software provides some generic reports but someone has to outline the custom reports needed for our organization for the data extractions we need.

**Year two:** go ‘live’ with phase 1 basic financials (purchasing, inventory and fixed assets), report writing, working out the bugs, training and retraining.

Phase 2 – roll out new requisition process. Security is a huge issue – someone has to sit at a computer and input the security tree or who has the authority to approve the requisition. With 7000 employees it’s a huge undertaking to develop the tree and to maintain the tree when hundreds of people change positions each year. This function alone is a massive maintenance effort.

Allocating and costing salaries and benefits – interface with payroll is still not working. One obstacle is timing – the paper PAR comes downtown is authorized by an assistant superintendent, travels to HR, travels to Risk Management (in the meantime the employee is charged to the old building).

Implementing this new financial system

- takes at least three years to implement (and that’s with everyone in the same city);
- a cost of over \$5.5m;
- and tremendously high labor costs for training, planning and implementation.

If the rule of thumb that Wichita is one/tenth of the state, then we can extrapolate a state-wide system would cost ten times as much and easily take more time to fully implement.

Mr. Chairman, each time we have this discuss our financial department asks the simple question:

What information are you lacking?

What information do you want?

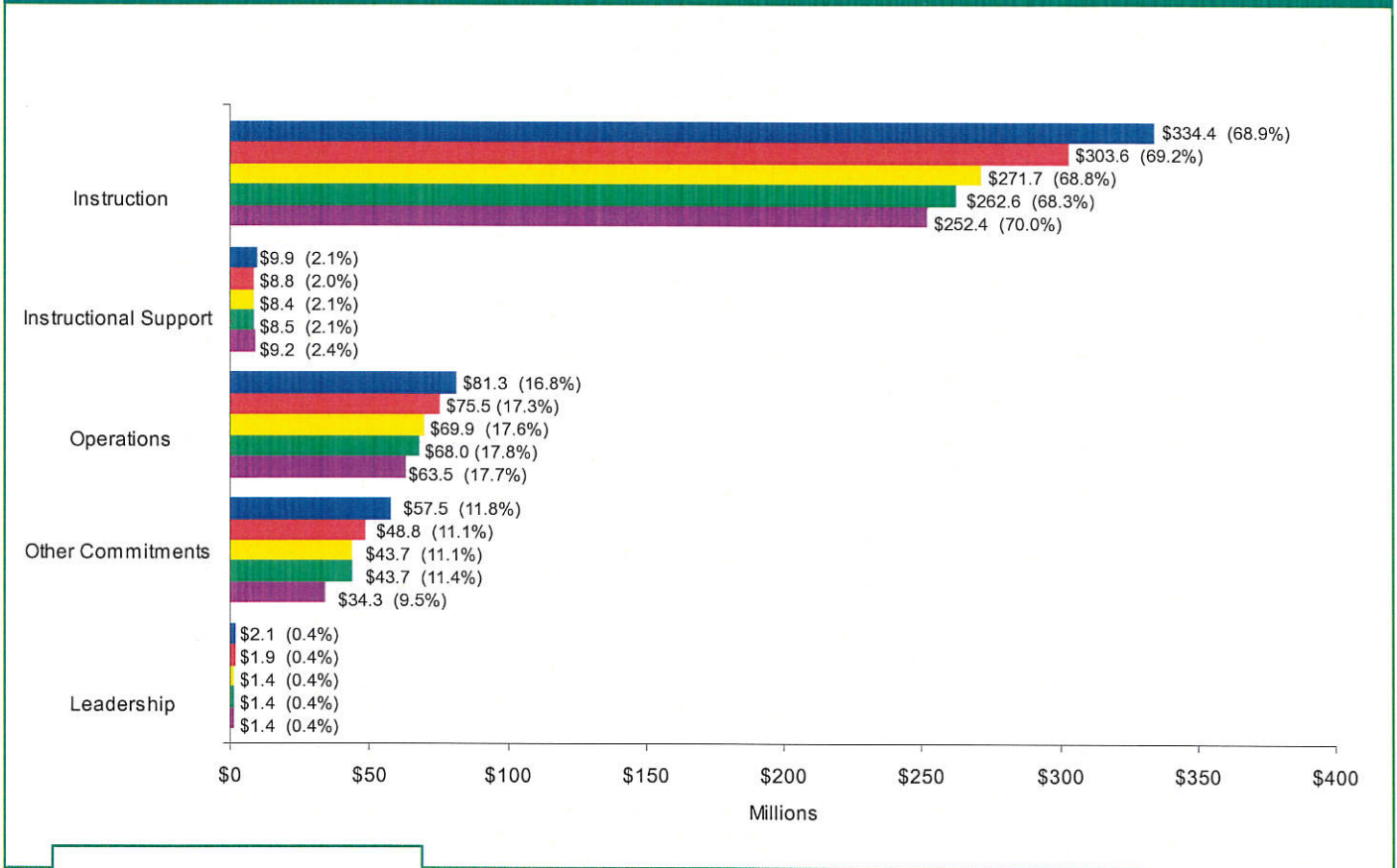
We believe the legislature took great strides for better and more accessible information the past three sessions. These structural changes include posting the “Budget At A Glance”, Budget Profile and most recently the “Kansas Education Comparative Performance & Fiscal System” at <http://cpfs.ksde.org/cpfs/>

If the legislature would like more detailed information, like how much districts spend on substitute teachers, then you can easily obtain that information by directing KSDE to require us to report the information. We also believe many of the concerns about reporting can be overcome by requiring those who fill out budget forms to attend training, including the auditors who review school district budgets.

Thank you, Mr. Chairman, we oppose the bill and believe your goals can be achieved more quickly and cost effectively than with a centralized accounting system.

# Instruction Takes Top Priority

## Five Year Budget Comparison



2006-07	\$485.3
2005-06	\$438.6
2004-05	\$395.1
2003-04	\$397.6
2002-03	\$375.2

The Wichita Area Technical College (WATC) was separated from the district in 2004-05. WATC data has been removed from 2002-03 and 2003-04 for comparative purposes. Nearly 70 percent of the district's total budget is spent in the classroom on instruction and instructional support. The amount spent on instruction has increased for 2006-07 due to the court mandating the state legislature increase school revenues to fund a suitable education. In the operations category, there are significant expenditures that directly support classroom instruction such as transportation, nutrition services and custodial services. Increases in operations are primarily due to increases in utility costs, fuel costs and the implementation of district-wide air conditioning. The Other Commitments section includes capital projects and bond payments. Capital projects for 2006-07 increased due to planned construction of two new elementary schools.



Students in West High School's Health Academy talk with students interested in the program during the Wichita Public Schools' Choices Fair.

## TESTIMONY REGARDING HOUSE BILL 2175



March 6, 2007

By: Mark W. Dick, Executive Vice President  
Allen, Gibbs & Houlik, L.C.

I am an opponent of the proposed legislation regarding "centrally maintained accounting and reporting systems", House Bill 2175.

I want to provide an accounting professional's perspective on this proposed legislation. Although I lead CPA and advisory firm Allen, Gibbs & Houlik, L.C.'s government and public sector practice – the largest public sector practice in the State – the opinions I will express reflect my personal views, not those of the firm.

I have been practicing public accounting since 1970 and have specialized in governmental accounting and auditing for the past 30 years. I have directed hundreds of audits of Kansas governmental and tax-exempt entities, including the State of Kansas itself, and numerous school districts. I have served as an expert witness in national litigation related to governmental accounting. I am very familiar with school budgets and financial reporting and, based on that experience, believe I am uniquely qualified to comment on the proposed legislation and its potential impact on both the State of Kansas and the individual school districts.

I have reviewed the bill and have the following observations and comments.

**1 – First, the purpose of the bill is unclear.** What problem or issue is being addressed that necessitated this recommendation? It appears that the objective is improved financial reporting; however, the bill lacks an explanation of what and why improvements are needed, and thus may be recommending incorrect, inappropriate or unnecessarily expensive solutions.

**2 – The underlying assumption of the bill – that consistent financial reporting is possible only if every district uses a centralized accounting system and the same chart of accounts – is simplistic and incorrect.** If the bill's objective is consistent financial reporting, there are less expensive, less risky and far more time-tested methods of reaching that goal than by identifying, implementing, and training people on completely new software (which may not yet exist) and a new, centralized accounting system.

In the private sector, consistent financial reporting is accomplished by following well-established Generally Accepted Accounting Principles, or GAAP. GAAP prescribes specific accounting principles that must be adopted and used by all companies for those companies' financial statements and reports to be considered accurate and representative of the organization's financial status. Additional principles may also

be applied in a standardized and agreed-upon way within a specific industry or sector. As a result, the financial statements of companies that follow GAAP can compare their financial statements to one another, or to any other company using GAAP accounting. They do not utilize a centralized accounting system to achieve this goal.

Kansas school districts currently must follow a uniform chart of accounts as it relates to their budgetary financial statements. If the legislature believes the statements are inaccurate, it seems that extensive training in the coding of transactions would be a practical solution and far less costly and potentially less risky than creating a centralized accounting system.

**3 – One size does not fit all.** The size and complexity of Kansas school districts is immense. The median size of a Kansas school district is about 550 students, with the smallest districts well below that. The largest district has more than 48,000 students. As a result, their financial reporting requirements are vastly different.

It would be very difficult to identify, install, migrate existing data to and train all Kansas school district personnel on a single, centralized system that would serve all these diverse needs. Instead, Kansas districts would likely end up using a centralized system that serves a subset of the districts reasonably well, but delivers sub-par performance for the majority at significantly greater cost in personnel time and technology than their existing systems.

The concept is similar to concluding that the smallest burger shop in Kansas and the largest restaurant chain in the nation should use the same accounting system because both are restaurants. It is not that simple. However, if both restaurants follow GAAP accounting, the user can reliably compare one to the other.

**4 – Accounting principles are unclear and could greatly increase complexity of accounting records.** Lines 35 through 38 in the bill use language to define accounting principles that is not consistent with professional accounting technical literature. As a very experienced reader, preparer and user of fund financial statements, it is unclear to me what the phrase “accepted principles of governmental (fund) accounting” is intended to mean as it is used in the bill.

Is the intent to require the use of GAAP? If so, I think it would have very costly unintended results. Mandating GAAP accounting would require each district to maintain its accounting records to reflect both full accrual accounting (which includes the capitalization and depreciation of equipment) and modified accrual records to reflect the budgetary basis of accounting. Current State law allows a school district to maintain one set of records on the budgetary basis of accounting.

**5 – Attendance center accounting’s complexity increases the likelihood of misclassified expenses – which could decrease instead of increase reliability of financial reporting.** The State legislature has been considering this requirement for several years. There are a variety of methods and theories available for use in

preparing governmental budgets. Each has its merits and can reflect the management style of the organization. However, the question of “what problem are we attempting to resolve?” is not addressed, and when attendance center accounting is examined from an accounting professional’s view, more questions than answers arise.

The concept of building-based budgets sounds fine on the surface. However, what is the cost-benefit ratio of undertaking such a task? Some may have the impression that building-based budgeting would identify significant amounts of money that is currently hidden and/or wasted under current practices. I believe the result would be quite the opposite.

Building-based budgeting would require the allocation of a significant amount of costs between several cost centers. This approach would significantly add to the complexity of the accounting and, in fact, provide more opportunities for misclassification of expenses. In short, building-based budgeting would require the use of hundreds of accounting estimates and in the end provide less accurate results.

**Conclusion:** It appears that the intent of House Bill 2175 is to improve the accuracy and comparability of school district financial statements – a laudable goal. However, I strongly contend that the methods advocated in this bill would achieve little, if any, accuracy or comparability. Further, the development of a centralized accounting system would result in the waste of millions of dollars currently invested in existing systems as well as millions of dollars to develop the new system. Further, the potential exists to require additional millions for technology upgrades and training.

Instead of plunging into a relatively risky and completely new software system that in the end, may still not achieve the desired results, I would encourage you to take a more moderate step toward financial reporting consistency. Consider spending a modest amount of resources in more extensive training and refinement of the current system required by the State Department of Education. At the same time, work closely with district financial professionals to identify system deficits, set goals, and collaboratively develop a system that delivers the financial reporting consistency sought by the Legislature while minimizing risk and expense. I believe that approach would be far more cost beneficial to both financially strapped districts and Kansas taxpayers.

I appreciate the opportunity to provide my comments to the committee.

Mark W. Dick



**Testimony on HB 2175  
House Education Committee  
March 8, 2007**

**Presented by  
Dr. Brenda Dietrich, Superintendent, Auburn-Washburn USD 437  
on behalf of the United School Administrators of Kansas**

Thank you for the opportunity to appear before this committee on HB 2175, which would establish a centralized accounting and reporting system for school districts in Kansas.

The mission of United School Administrators of Kansas (USA|Kansas\*), through collaboration of member associations, is to serve, support, and develop educational leaders and to establish USA|Kansas as a significant force to improve education.

Education administrators remain committed to ensuring that each and every child in Kansas receives a quality education that will help them reach their potential and become successful, productive adults. There are 465,000 students in our public schools that we strive to impact positively every single day. As you know, Kansas students are making unprecedented academic achievement and we are on a path of continuous improvement. In many areas, Kansas students are performing **above** the national average and for that you should all be proud.

On behalf of all my colleagues, I want to urge you to continue supporting initiatives that will maintain and enhance the quality of education for our students and to thank you for your continued support of education...for increased education funding.....and for realizing the importance of investing in education. Districts **fully recognize the importance of demonstrating accountability and results** for those funds appropriated for programs that support students.

Our **current accounting systems** have a **level of detail** that allows us to **systematically account for all revenues, expenditures, receipts, disbursements, resources, and obligations properly and transparently**. Our district records are audited annually by an external auditor that checks the accuracy and reliability of our data, safeguard our assets, promotes operational efficiency and follows prescribed managerial policies for accounting and financial controls. **All 296 school districts and Boards of Education take their fiduciary responsibilities very seriously.**

Administrators believe that maintaining financial information in a manner that is understandable, reliable, and most importantly – accurate – is essential. We also realize that the **value of an accounting system is, in part, dependent upon the quality of the data. The benefit, however, is in whether the system can generate information that demonstrates accountability and informs decision-making.**

The Kansas Education Comparative Performance and Fiscal System currently allows **on-line comparisons of a broad range of fiscal and demographic data across districts. This system was launched not even two years ago, in 2005.** As you consider whether a new system is necessary, we encourage further exploration of **what information** a centralized accounting system should be able to provide that is **not available in the current system.**

Kansas is a very diverse state. Developing and implementing a system that is comprehensive enough to meet the extensive and diverse needs of the 296 school districts throughout the state of Kansas will **be expensive – not only in terms of the costs associated with hardware and software purchases, but also in terms of the resources necessary to provide effective and efficient professional support and development.** We strongly encourage you to **study the full cost and feasibility of implementing a new system statewide.**

Finally, please know that education administrators are committed to maintaining an open dialogue with legislators. If you have questions about how your district is investing the education dollars that have been appropriated, contact your superintendents and district administrators. We have a tremendous amount of information we can share with you.

In closing, on behalf of United School Administrators and from me, personally, I would like to thank you for your continued support of public education and your service to the children of our state.

\*USA|Kansas represents more than 2,000 individual members and ten member associations:

Kansas Association of Elementary School Principals (KAESP)  
Kansas Association of Middle School Administrators (KAMSA)  
Kansas Association of School Administrators (KASA)  
Kansas Association of School Business Officials (KASBO)  
Kansas Association of School Personnel Administrators (KASPA)  
Kansas Assoc for Supervision and Curriculum Development (KASCD)  
Kansas Association of Special Education Administrators (KASEA)  
Kansas Association of Secondary School Principals (KASSP)  
Kansas Council of Career and Technical Education Administrators (KCCTEA)  
Kansas School Public Relations Association (KanSPRA)

## To the members of the House Education Budget Committee

### Testimony relating to House Bill No. 2175

#### A Centralized Accounting and Reporting System

Thank you for the opportunity to present written and oral testimony on this issue.

##### This Proposal Would Fix a System that is not Broken

Kansas already has a chart of accounts and a centralized reporting system that have been used for many years, as outlined in the Kansas Accounting Handbook for Unified School Districts.

Each district submits annual budget forms to the Department of Education that include actual revenues and expenditures from the two previous years, as well as budget expenditures for the current year. These revenues and expenditures are classified according to the National reporting standards. Individual school district budget information is available simply by accessing the State Board of Education Website.

In addition, each district makes monthly budget reports to its Board of Education, outlining up-to-date information on current year revenues and expenses.

The argument that a new reporting system would somehow improve expenditure classification fails to account for genuine differences of opinion relating to specific types of expenditures. It is also possible that a new reporting system, with many more detailed levels of classifications, would result in additional difference in classification, not fewer.

##### The Cost of a Statewide System will be Prohibitive

There are estimates of \$40 million just to provide a centralized system for state agencies, not including schools. The additional cost for a system that would include schools could easily equal or exceed \$40 million. Indeed, estimates provided to the Kansas Association of School Boards in 2003 by a private sector vendor indicate that the initial cost statewide could be as much as \$67 million with an annual cost of over \$13 million to individual districts for software and hardware upgrades, and the cost of additional administrative personnel to track a potentially more detailed classification of revenues and expenditures.

Many larger districts have spent thousands of dollars on in-house accounting systems based on the Kansas Accounting Handbook that would be rendered unusable by a new system.

##### Tracking All Expenditures to the Building Level Is a Waste of Time

A report presented to the legislature in 2004 determined that differences in expenditures per student at the building level are directly related to the salaries paid to the personnel in each building. The salaries of certified employees are determined by level of education and years of service, while the salaries of other employees are determined by initial experience as well as years of service. The study determined that the only way to reduce building costs, assuming that to be a legitimate goal, would be to hire less experienced and/or less educated teachers and staff.

In addition, the majority of Kansas' districts have only one building for each level of students. Any attempt to compare single buildings in different areas of the state is doomed to failure because of the vast differences in almost all district characteristics that cannot be accounted for with dollars alone.

House Education Budget Committee

Date: 03-08-07

Attachment #: 9

There is no Compelling Argument to Implement this Proposal

There is no silver bullet to make education budgets less complex. We currently are required to maintain more than 20 separate fund accounts because of state and federal laws that require expenditures and revenues to often be classified differently depending on their source and intended outcome.

Final Thoughts

School buildings are not factories where children simply show up as Kindergartners and are released 13 years later as high school graduates. Any attempt to save money by reducing the education process to a set of equations, formulas, and "production functions" will fail because of the intangible bond between teacher and student that must occur before learning can take place. Achieving that bond with all students is expensive, time-consuming, and requires much experience, training, and support on the part of the teacher, support staff, administration, and parents or guardians. Children must be individually educated on purpose, not allowed to pass through the system by accident. Achieving that goal is critical to our society. This proposal moves us in the wrong direction.

Respectfully Submitted By:

Robert O. Balsters II, Ed.D., RSBA  
Deputy Superintendent of Business, Seaman USD 345

KANSAS  
ASSOCIATION



OF  
SCHOOL  
BOARDS

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Testimony on a **Centralized Accounting System**  
before the  
**House Education Budget Committee**

by

**Jim Edwards, Governmental Relations Specialist**  
Kansas Association of School Boards

**March 8, 2007**

Chairman McLeland and Members of the House Education Budget Committee:

I appreciate the opportunity to appear before you today to express KASB's thoughts on **HB 2175**, a measure that would require the development and maintenance of a centralized accounting and reporting system for the receipts and expenditures of school districts. In addition, the measure would also require expenditures for each attendance center be listed.

To be clear from the onset, KASB policy states, "To ensure that school district patrons, legislators and the general public are aware of the costs of operating public schools and how those costs are financed, KASB supports the use of common, easy-to-comprehend budget reports and also making those reports available on a district-by-district basis at the state level. KASB opposes state mandates which would require any additional budget processes where: 1) the results would not be used to fund the actual costs of educating students; and 2) they become added administrative costs that remove funds from the classroom."

School districts in Kansas already provide citizens with access to more budget and financial data than any other unit of government, including state government. This is also more information than is given to individual stockholders of almost all corporations. Having said that, we understand everything can be made better.

In responding to the concepts included in **HB 2175**, I will cover three main areas: 1) what is being provided now, as a result of legislative action over the last five years, and the purposes those documents serve; 2) what would a requirement to have districts publish individual attendance center financial reports provide that would be helpful in enhancing student achievement; and, 3) will using a system "in accordance with accepted principles of government (fund) accounting" actually confuse state reporting?

First, attached to my written testimony are the following reports that are already being furnished either through local school district offices or the Kansas State Department of Education Web site. Included are:

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- School District Budget at a Glance – a nine page “corporate annual report” type document that is available for all 296 school districts in Kansas. It is uniform in its format for all districts and is available at each school district administration building as well as through the KSDE Web site.
- School District Budget Profile – a 15 to 20 page “expanded corporate annual report” type document that is also available for all 296 school districts in Kansas. It is uniform in its format for all districts and is available at each school district administration building as well as through the KSDE Web site.
- K-12 School Reports – a KSDE Web site function that allows an individual to complete a detailed search for all public schools and school districts and private schools (where information is provided). The information includes school/district addresses, email addresses, homepage addresses, administrators, enrollment, dropouts, graduates, staff, vocational education enrollment, violence, crime, suspensions, expulsions, attendance rate, advanced science, advanced math, algebraic mastery, schedules, student improvement plans, staff development, student satisfaction, salaries, certified teachers, noncertified teachers, inclement weather dates, and accreditation information. This information is available on an attendance center basis.
- CPFS - Comparative Performance and Fiscal System - this site allows a person to design their own report based on: Unified School District (USD), School Year, Data Items, and Type of Report. The 2005-2006 School District Budget data available from this Web site is derived from adopted and republished budgets.

Second, as most of you know, about 85 percent of all costs within a school district are for salaries and benefits. This would not be unlike a business that is labor intensive rather than capital intensive. With that in mind and realizing that all salaries are set at the district level, you would not have much to report at the building level except for operational costs such as heating, cooling, upkeep, etc. Will this tell the district patron, or legislator for that fact, much about student achievement in an individual building or would it be like a person who compares the costs of operating Allen Fieldhouse to Bramlage Coliseum and then uses that information in determining the success of the basketball teams that play in them. Yes, the expenditures are important to the individual school boards and administrators charged with the operations of their districts just as those same types of expenses are important to a corporate board and CEO in their decision making. Knowing the expenditures for the North Platte BNSF’s railyard compared to those in Newton are of little, if any value to me as a stockholder. That, most likely is why BNSF has never seen fit to send me that data in my 20+ years as a stockholder. BNSF’s total bottom line, like a district’s student achievement is what is important to me.

Last, if districts issued GAAP (Generally Accepted Accounting Principles) reports, most patrons and legislators would not like the results. Schools, as do most not-for-profits, use a cash-basis approach rather than using the GAAP accrual basis. In other words, schools currently show what is collected as a result of the 20 mills statewide levy plus the remaining portion of the general fund authority paid by the state. Using GAAP would show what has been assessed but not actually collected. We believe that you would agree that this would confuse reporting, not simplify it.

If there are ways to enhance what is already being done by school districts and the KSDE, as said before, we would support those efforts and work with whomever in putting that together. We don’t believe that **HB 2175**, is the right approach.

Thank you for the opportunity to appear and I would stand for questions.

# SCHOOL FINANCE DATA WAREHOUSE

## Budget Data:

### [School District Budget Profiles/School District Budget at a Glance](#)

View a snapshot of a public school district's **Budget at a Glance** and **Profile Information**, including graphs depicting **expenditures by category, supplemental and general fund expenditures, enrollment figures, mill rates, average salaries, assessed valuation, bond indebtedness, etc.**

### [Current Operating Expenditures Per Pupil by Function](#)

Shows the percentage of **expenses for each major function** and the **total operating expenditures** for each school district.

### [Total Expenditures by District](#)

Displays **total expenditures** for each school district for years beginning in **1992-93**. This report also shows **State Aid, Federal Aid, and local revenues**.

### [School Finance Formulas](#)

Find links to the district finance formulas, including **Bond and Interest, State Aid, General Fund, and Supplemental General Fund (LOB)**.

## Other Data:

### [Kansas Education Comparative Performance & Fiscal System](#)

This site allows you to design your own report based on: Unified School District (USD), School Year, Data Items, and Type of Report. The 2005-2006 School District Budget data available from this website is derived from adopted and republished budgets.

### [K-12 Reports \(by district and by building\)](#)

**Design** your own report from information obtained from the **Superintendents' Organizational Reports, Principals' Building Reports, and QPA Annual Reports**. This information includes such items as **enrollment, personnel, dropouts, graduates, attendance rate, suspensions, etc. by district, building, and state totals**.

### [School Building Report Card](#)

Obtain information on a **building, district and state-wide level**. **Adequate yearly progress** results are reported as well as data by **race/ethnicity, socioeconomic status, gender, disability status, English proficiency and migrant status**.

### [Selected Reports](#)

Choose from among the **most-requested reports** such as **enrollment headcount data, graduates, mill levy, personnel, bonds, salaries, and other general data**. (All reports are displayed in Excel or PDF. Excel spreadsheets allow users to design their own format.)

### [Principal and Teacher Salaries](#)

Display a history of average **salaries for principals and teachers** in each Kansas School District.

### [Poverty Rates \(free and reduce lunches\)](#)

Shows a 5-year history by school district of students eligible for **free and reduced price meals** under the National School Lunch Act.

### [State and Federal Aid](#)

Shows a seven-year history of the annual **State Aid and Federal Aid**

**Distribution Report**

**paid to all school districts in the State of Kansas.**

**Cost-Saving Practices**

**Provides information for schools to compare energy, salary, and personnel with districts in Kansas. Also included are cost-saving practices submitted by school districts.**



# SCHOOL FINANCE

[School Finance Home](#)[Contact Us](#)[Site Map](#)

## 2006-2007 USD Budget Information by District

*NOTE: These USD budget summaries are based upon the official budget adopted by the local Boards of Education in August of 2006 and may have been amended since then due to enrollment changes as well as other factors.*

The **Budget At A Glance** includes graphs depicting the total expenditures in the budget by category, supplemental and general fund expenditures, instruction expenditures as well as enrollment figures, mill rates by fund, average salaries and KSDE website information.

The **Profile Information** includes characteristics of the district, supplemental information for tables found in the summary of expenditures, KSDE website information and the *summary of expenditures*.

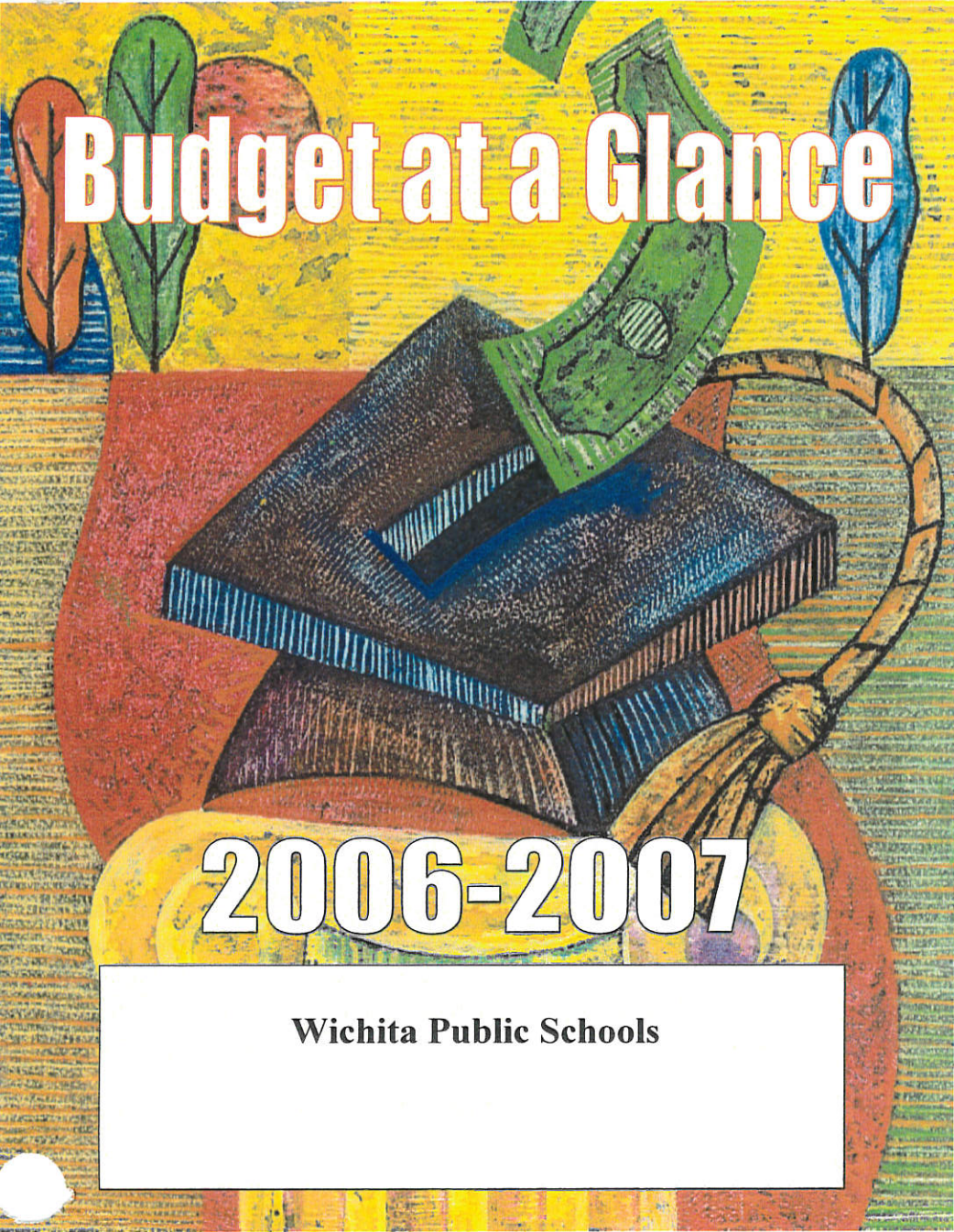
All files are in PDF format.

(To see 2003-04 budget information [click here.](#))

(To see 2004-05 budget information [click here.](#))

(To see 2005-06 budget information [click here.](#))

- USD 101 Erie: [Budget At A Glance](#) [Profile Information](#)
- USD 102 Cimarron-Ensign: [Budget At A Glance](#) [Profile Information](#)
- USD 103 Cheylin: [Budget At A Glance](#) [Profile Information](#)
- USD 105 Rawlins County Unified School District: [Budget At A Glance](#) [Profile Information](#)
- USD 106 Western Plains: [Budget At A Glance](#) [Profile Information](#)
- USD 107 Rock Hills: [Budget At A Glance](#) [Profile Information](#)
- USD 108 Washington County Schools: [Budget At A Glance](#) [Profile Information](#)
- USD 109 Republic County: [Budget At A Glance](#) [Profile Information](#)
- USD 200 Greeley County Schools: [Budget At A Glance](#) [Profile Information](#)
- USD 202 Turner-Kansas City: [Budget At A Glance](#) [Profile Information](#)
- USD 203 Piper-Kansas City: [Budget At A Glance](#) [Profile Information](#)
- USD 204 Bonner Springs: [Budget At A Glance](#) [Profile Information](#)
- USD 205 Bluestem: [Budget At A Glance](#) [Profile Information](#)
- USD 206 Remington-Whitewater: [Budget At A Glance](#) [Profile Information](#)
- USD 207 Ft Leavenworth: [Budget At A Glance](#) [Profile Information](#)
- USD 208 Wakeeney: [Budget At A Glance](#) [Profile Information](#)
- USD 209 Moscow Public Schools: [Budget At A Glance](#) [Profile Information](#)
- USD 210 Hugoton Public Schools: [Budget At A Glance](#) [Profile Information](#)
- USD 211 Norton Community Schools: [Budget At A Glance](#) [Profile Information](#)
- USD 212 Northern Valley: [Budget At A Glance](#) [Profile Information](#)
- USD 213 West Solomon Valley Sch: [Budget At A Glance](#) [Profile Information](#)
- USD 214 Ulysses: [Budget At A Glance](#) [Profile Information](#)
- USD 215 Lakin: [Budget At A Glance](#) [Profile Information](#)
- USD 216 Deerfield: [Budget At A Glance](#) [Profile Information](#)
- USD 217 Rolla: [Budget At A Glance](#) [Profile Information](#)
- USD 218 Elkhart: [Budget At A Glance](#) [Profile Information](#)
- USD 219 Minneola: [Budget At A Glance](#) [Profile Information](#)
- USD 220 Ashland: [Budget At A Glance](#) [Profile Information](#)
- USD 223 Barnes: [Budget At A Glance](#) [Profile Information](#)



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**Summary of Total Expenditures By Function  
(All Funds)**

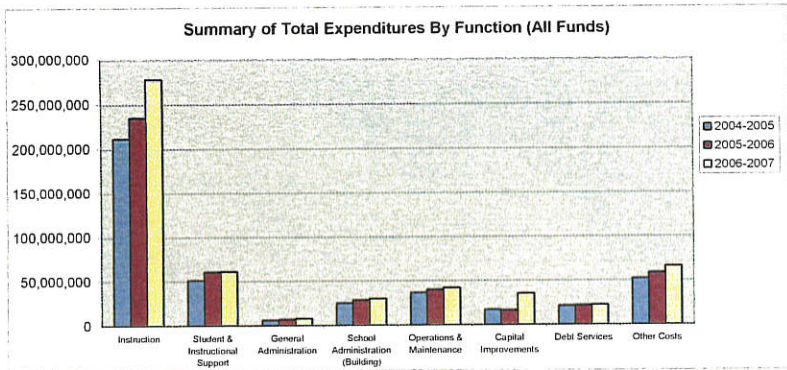
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	211,880,305	50%	235,101,864	50%	11%	277,597,730	51%	18%
Student & Instructional Support	51,501,870	12%	60,901,382	13%	18%	61,194,128	11%	0%
General Administration	6,087,030	1%	6,786,613	1%	11%	7,431,489	1%	10%
School Administration (Building)	25,048,347	6%	28,274,707	6%	13%	29,724,911	5%	5%
Operations & Maintenance	36,556,081	9%	40,151,550	9%	10%	42,023,543	8%	5%
Capital Improvements	17,378,759	4%	16,655,345	4%	-4%	35,538,358	7%	113%
Debt Services	21,604,438	5%	21,807,388	5%	1%	21,987,113	4%	1%
Other Costs	52,320,976	12%	58,505,171	12%	12%	65,318,315	12%	12%
<b>Total Expenditures</b>	<b>422,377,806</b>	<b>100%</b>	<b>468,184,020</b>	<b>100%</b>	<b>11%</b>	<b>540,815,587</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$9,005		\$9,982		11%	\$11,521		15%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

**Further definition of what goes into each category:**

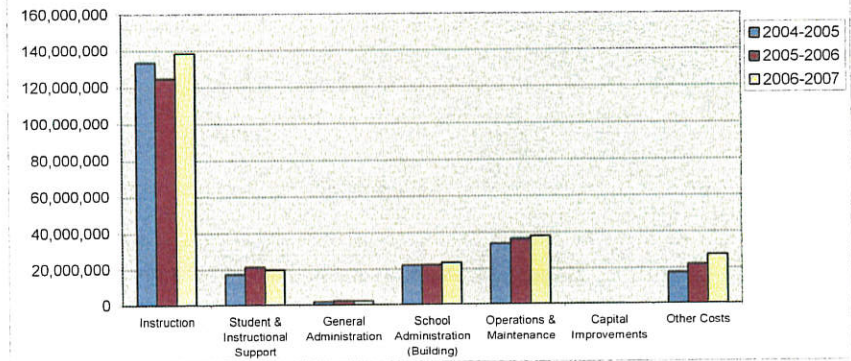
Instruction - 1000  
 Student & Instructional Support - 2100 & 2200  
 General Administration - 2300  
 School Administration (Building) - 2400  
 Operations & Maintenance - 2600  
 Other Costs - 2500, 2900 & 3000 and all others not included elsewhere  
 Capital Improvements - 4000  
 Debt Services - 5100 Transfers - 5200



**Summary of General and Supplemental General Fund  
Expenditures by Function**

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	133,490,514	59%	124,491,605	55%	-7%	138,338,953	56%	11%
Student & Instructional Support	17,299,649	8%	21,139,080	9%	22%	19,435,226	8%	-8%
General Administration	1,785,489	1%	2,264,251	1%	27%	2,141,624	1%	-5%
School Administration (Building)	21,784,824	10%	22,114,177	10%	2%	23,319,867	9%	5%
Operations & Maintenance	33,753,405	15%	36,142,640	16%	7%	37,595,578	15%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	17,064,791	8%	21,788,095	10%	28%	26,819,866	11%	23%
<b>Total Expenditures</b>	<b>225,178,672</b>	<b>100%</b>	<b>227,939,848</b>	<b>100%</b>	<b>1%</b>	<b>247,651,114</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$4,801		\$4,860		1%	\$5,276		9%

**Summary of General and Supplemental General Fund  
Expenditures by Function**

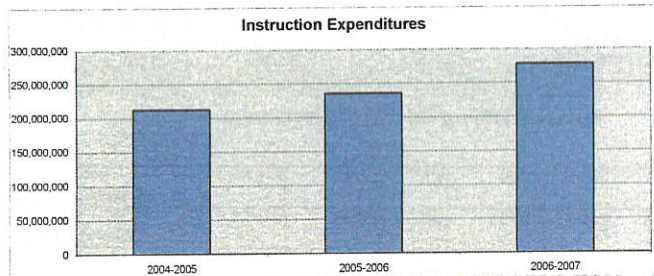


Instruction Expenditures (1000)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	127,109,613	118,058,952	-7%	133,165,665	13%
Federal Funds	10,691,713	11,481,798	7%	11,836,357	3%
Supplemental General	6,380,901	6,432,653	1%	5,173,288	-20%
At Risk (4yr Old)		3,262,629	11%	3,629,562	11%
At Risk (K-12)		23,051,412		40,500,969	76%
Bilingual Education	5,237,085	6,411,976	22%	7,632,117	19%
Capital Outlay	0	0	0%	0	0%
Driver Education	878,219	957,014	9%	1,127,625	18%
Declining Enrollment		0	0%	0	0%
Extraordinary School Program	1,551,666	517,856	-67%	509,916	-2%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	157,744	285,138	81%	363,995	28%
Special Education	44,731,257	46,057,660	3%	55,513,771	21%
Vocational Education	4,680,808	5,886,027	26%	6,627,724	13%
Gifts/Grants	622,292	950,129	53%	953,870	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	5,804,883	7,023,014	21%	9,129,918	30%
Contingency Reserve	250,000	0	-100%		
Text Book & Student Material	2,384,338	3,425,606	44%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>210,480,519</b>	<b>233,801,864</b>	<b>11%</b>	<b>276,164,777</b>	<b>18%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	4,487	4,985	11%	5,883	18%
Adult Education	1,399,786	1,300,000	-7%	1,432,953	10%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>211,880,305</b>	<b>235,101,864</b>	<b>11%</b>	<b>277,597,730</b>	<b>18%</b>

Sources of Revenue and Proposed Budget for 2006-07

Fund	Estimated Sources of Revenue--2006-07						
	2006-07 Budgeted	July 1, 2006 Cash Balance	State	Federal	Interest	Local Transfers	Other
General	298,463,053	331,130	257,228,307	0	0	0	40,903,616
Supplemental General	80,585,024	4,128,170	30,864,064	0	0	0	45,592,790
Adult Education	1,432,953	1,216,982	0	0	0	0	215,971
At Risk (4yr Old)	4,126,096	126,638	0	0	0	3,999,458	0
Adult Supplemental Education	0	0	0	0	0	0	0
At Risk (K-12)	44,129,674	0	0	0	0	44,129,674	0
Bilingual Education	7,887,793	410	0	0	0	7,887,383	0
Capital Outlay	35,038,358	31,076,125	4,091,161	0	1,292,890	0	17,608,950
Driver Training	1,411,788	767,216	158,067	0	419,339	0	133,417
Declining Enrollment	0	0	0	0	0	0	0
Extraordinary School Program	509,916	802,856	0	0	0	150,000	40,000
Food Service	19,627,693	3,162,649	229,634	12,573,313	0	0	4,521,845
Professional Development	1,382,010	875,943	120,926	0	400,000	106,087	0
Parent Education Program	948,223	22,818	506,351	0	221,185	197,869	0
Summer School	376,189	521,625	0	0	0	0	208,535
Special Education	92,201,549	13,771,103	0	11,126,414	0	67,304,032	0
Vocational Education	7,634,855	12,375	0	0	0	7,622,480	0
Area Vocational School	0	0	0	0	0	0	78,561
Special Liability Expense Fund	1,300,000	2,837,310	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	1,945,622
Gifts and Grants	4,104,125	4,101,044	0	0	0	0	0
Textbook & Student Materials Revolving	0	0	0	0	0	0	0
School Retirement	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	18,377,211	0	0	0	0
KPERS Special Retirement Contribution	18,377,211	0	0	0	0	0	0
Tuition Reimbursement	0	0	0	0	0	0	15,305,424
Bond and Interest #1	21,987,113	21,526,254	5,276,907	0	0	0	0
Bond and Interest #2	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0
Special Assessment	0	127,479	0	0	0	0	34,888
Temporary Note	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	30,188,927	-2,321,439	XXXXXXXXXX	32,510,366	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>671,712,550</b>	<b>84,234,188</b>	<b>316,852,628</b>	<b>56,210,093</b>	<b>2,333,414</b>	<b>131,396,963</b>	<b>126,589,619</b>
Less Transfers	131,396,963						
<b>TOTAL Budget Expenditures</b>	<b>\$540,315,587</b>						



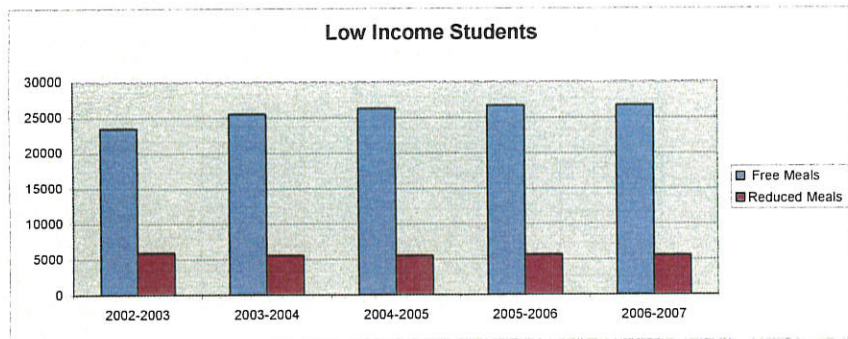
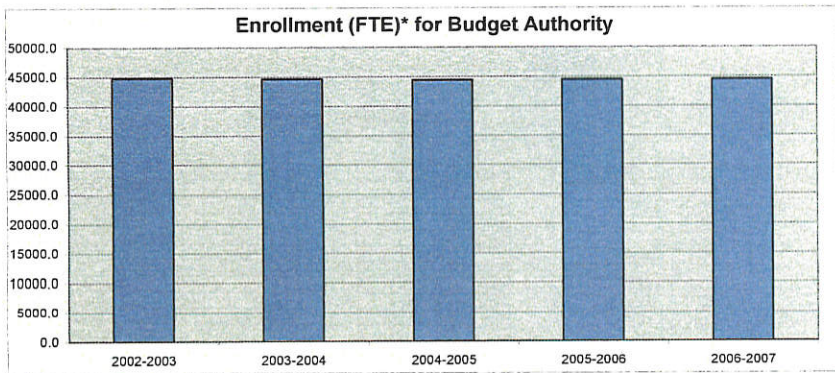
NOTE: Gifts/Grants includes private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Other Information

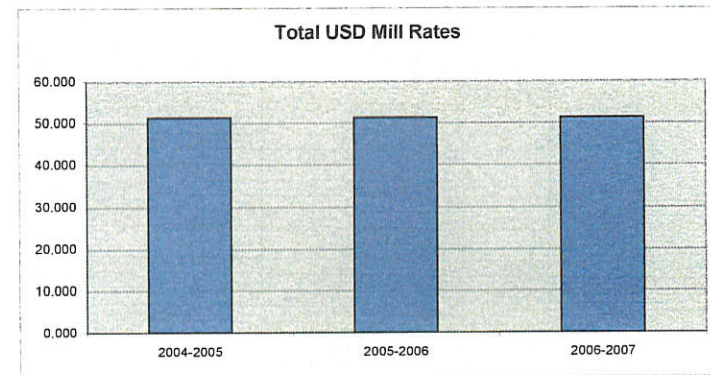
	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	44,805.5	44,641.8	0%	44,438.3	0%	44,456.2	0%	44,456.2	0%
Number of Students - Free Meals	23,426	25,485	9%	26,247	3%	26,706	2%	26,709	0%
Number of Students - Reduced Meals	5,943	5,569	-6%	5,555	0%	5,657	2%	5,569	-2%



\*FTE for state aid and budget authority purposes for the general fund.

Miscellaneous Information  
Mill Rates by Fund

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20.000	20.000	20.000
Supplemental General	16.257	17.679	18.293
Adult Education	0.499	0.500	0.000
Capital Outlay	6.990	7.000	7.000
Declining Enrollment		0.000	0.000
Special Liability	0.367	0.114	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.974	6.007	6.007
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.209	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>51.296</b>	<b>51.300</b>	<b>51.300</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

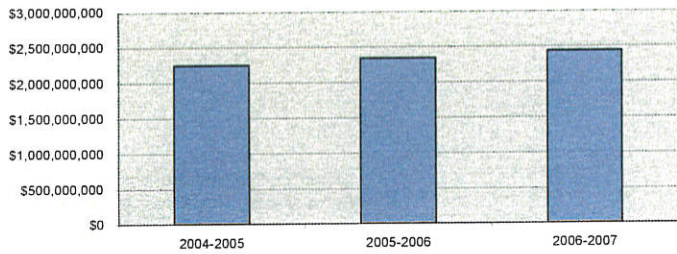


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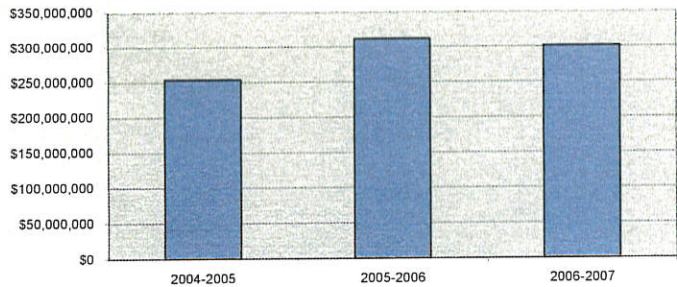
**Other Information**

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	\$2,252,820,055	\$2,338,971,843	\$2,435,215,008
Bonded Indebtedness	252,705,000	311,260,000	300,585,000

**Assessed Valuation**



**Bonded Indebtedness**



USD# 259  
AVERAGE SALARY

	2004-05 Actual			2005-06 Actual			2006-07 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	214.7	16,092,154	74,952	225.5	18,205,931	80,736	230.5	19,856,028	86,143
Teachers (Full Time)	2,915.1	174,985,423	60,027	3,029.0	196,464,156	64,861	3,099.8	222,569,870	71,799
Other Certified (Licensed) Personnel	616.6	40,895,869	66,325	643.5	46,391,154	72,092	727.7	57,752,940	79,364
Classified Personnel	1,951.4	64,101,258	32,849	2,061.2	71,263,451	34,574	2,100.5	76,886,586	36,604
Substitutes/Temporary Help	XXXXXX	8,728,987	XXXXXXXXXX	XXXXXX	9,457,459	XXXXXXXXXX	XXXXXX	10,000,317	XXXXXXXXXX

**DEFINITIONS**

Administrators	*Certified (Licensed) - Superintendent, Assistant Superintendent, Administrative Assistants, Principals, Assistant Principals, Directors/Supervisors Special Education, Directors/Supervisors of Health, Directors/Supervisors of VocEd, Instructional Coordinators/Supervisors, All Other Directors/Supervisors.
	** Non-Certified - Assistant Superintendents, Business Managers, Business Services (Directors/Coordinators/Supervisors), Food Service (Directors/Coordinators/Supervisors), Transportation (Directors/Coordinators/Supervisors), Custodial Maintenance (Directors/Coordinators/Supervisors), Other (Directors/Coordinators/Supervisors)
Teachers (Full Time Only)	*Practical Arts/Vocational Teachers, Special Education Teachers, Prekindergarten Teachers, Kindergarten Teachers, Reading Specialists/Teachers, All Other Teachers.
Other Certified (Licensed) Personnel	Part-Time Teachers; Library Media Specialists, School Counselors, Clinical or School Psychologists, Speech Pathologists, Audiologists, Nurses (RN), Social Workers
Classified Personnel	**Attendance Services Staff, Library Media Aides, Security Officers, Regular Education Teacher Aides, Secretarial/Clerical, Special Education Paraprofessionals, Nurses (LPN), Food Service Workers, Custodians, Bus Drivers
Substitutes/Temporary	**Substitute Teachers, Coaching Assistants and other short term temporary help
Total Salary	Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0. FTE for Principals with a 10-12 month contract should be reported as 1.0, FTE for Superintendents with a 12 month contract should be reported as 1.0

\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

## KSDE Website Information Available

### K-12 Statistics (Building, District or State Totals)

<http://www.ksde.org/k12/k12.html>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### School Finance Reports and Publications

[http://www.ksde.org/leaf/reports\\_and\\_publications/reports.html](http://www.ksde.org/leaf/reports_and_publications/reports.html)

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### Kansas Building Report Card

<http://online.ksde.org/rcard>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

# Budget Profile



**WICHITA PUBLIC SCHOOLS**

## Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

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**2006-2007 Budget General Information**  
**USD #: 259**

**Introduction**

USD No. 259 is located in Sedgwick County of south central Kansas. The major city within the school district is Wichita with a population of more than 344,631. Approximately 97 percent of the students reside in the city of Wichita. The school district covers more than 152 square miles and serves more than 48,000 students. The district consists of more than 100 schools and other administrative or attendance centers.

USD No. 259 is the largest school district in the state. The district provides a full range of school programs and services authorized by Kansas state statutes. These services include educational programs for grades kindergarten through twelfth grades, special education, Title I, Even Start, pre-kindergarten, vocational education, transportation, nutrition services, health services, support services, and professional development activities for educators. USD No. 259 also supervises the use of district facilities to ensure that individuals and community groups may utilize those facilities.

Unified School District No. 259 was established on July 1, 1965. The district is governed by a seven member elected School Board. The majority of district funding comes from the state of Kansas. The district also receives funds from local and federal government sources and must comply with the accompanying requirements of those entities. However, USD No. 259 is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board. Board of Education members are elected by the public, have policy setting authority, and have primary responsibility for fiscal matters.

The Board of Education meets at 6:00 p.m. the second and fourth Monday of each month at the North High School Lecture Hall, 1437 Rochester, Wichita, Kansas. The Board welcomes the public's input and will permit anyone to bring matters before the Board.

The community has held strong concern for and support of the educational opportunities made available through the Wichita Public Schools. This concern has been enhanced by the quality and enthusiasm of the professionals who work in the school system. Continued cooperation between local citizens and professional educators will maximize future educational opportunities to ensure that all students learn the skills and acquire the knowledge necessary for success at continuing stages of their lives.

**2006-07 BUDGET HIGHLIGHTS**

Here is a summary of issues affecting the 2006-07 budget:

- General fund base state aid for 2006-07 was increased by \$59 per student providing the district with \$4 million in additional unrestricted funds. These additional unrestricted funds will cover increased labor, fuel, insurance, and utility costs.
- The legislature also increased restricted funds for at-risk by \$20 million. These funds will be used for increased labor costs, such as incentive pay for teachers working in high poverty schools, and the implementation of high school reform.

- Special Education expenses increased by \$6 million to provide services to the district's growing special needs student population. The legislature provided a \$4 million increase in state aid to support these students.
- Starting in 2005-06, the legislature added \$3.7 million in Capital Outlay aid. These additional funds and accumulated cash reserves will increase the Capital Outlay budget by \$9 million to allow for the construction of two new elementary schools. One new school will replace the existing Earhart Environmental magnet. The second new school is being added to the Northeast community to reduce the number of students bused for the purpose of desegregation.
- The approved state law allows schools to increase the local option budget to 30 percent of the general fund. This budget has been built based on maintaining a 27 percent LOB percentage which will generate an additional \$7 million.
- The Adult Education (GED) program will again be contracted through the Wichita Area Technical College. It will be funded in 2006-07 with the beginning year cash balance, and no levy for 2006 will be filed for this program. The district does not plan on offering this program in 2008. Instead students will be encouraged to take advantage of our learning centers where they can earn a high school diploma.
- The proposed total mill levy for 2006-07 remains flat.
- This budget has been built on the basis of no increase in enrollment.
- An estimated \$5 million was included in the Supplemental General fund for the New Facilities Weighting program. The state provides \$1,079 per student per year for two years for students occupying newly constructed classrooms to assist with the start up costs of equipping new facilities. (The \$5 million budget represents a \$3 million dollar decrease over 2005-06 funding.) The New Facilities Weighting funds have been primarily targeted for classroom computers and other technology.
- Increased state funds will support 6 percent raises plus the addition of 40 minutes per week and four days per year to the teachers' contract.
- With the increased state funds the district continues to support instruction by adding 168 new positions including the following:
  - 67 additional teachers to reduce class sizes, add Bilingual and Vocational classes and to implement All Day Kindergarten at all sites.
  - 34 additional teachers for Secondary Literacy reform.
  - 44 Data Tech positions to analyze assessment data to improve classroom instruction.
  - 20 Instructional Coaches.
  - 3 Other support staff.
- In April 2000, the community approved a 20-year, \$284.5 million bond issue to air condition all schools, eliminate most portables, replace five schools, build two new schools, add 19 multipurpose rooms, nine libraries, and upgrade science labs and building infrastructure throughout the district. All of the bonds have been issued. Twenty-four

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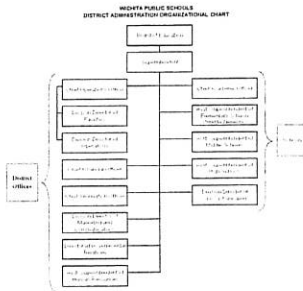
percent of the principle and interest payments will be funded by the state while 76 percent will be funded by a local tax levy. The bond levy is expected to remain at 6 mills well below the 8.65 mills originally projected at the time of the election. Bond construction is expected to be completed by the end of 2006.

- The 2006-07 state school finance plan requires that each school district conduct a needs assessment of every attendance center and use this information in preparing the school district budget. The district has required comprehensive building-based analysis for more than ten years. (called the Campus Improvement Plan) which encompasses in-depth data analysis, evaluation of current programs, and changes to increase student achievement. This information is then used to build each site's budget.

### Board Members

- District 1: Shirley Jefferson, 8042 E. Champions Ct., Wichita, KS 67226 (Term 2005-2007)
- District 2: Connie Dietz, 8310 Greenbriar Lane, Wichita, KS 67226 (Term 2005-2009)
- District 3: Sarah Skelton, 5903 E. Skinner, Wichita, KS 67218 (Term 2003-2007)
- District 4: Chip Gramke, 3351 S. All Hallows, Wichita, KS 67217 (Term 2003-2007)
- District 5: Lanora Nolan, 1664 Melrose Lane, Wichita, KS 67212 (Term 2005-2009)
- District 6: Lynn W. Rogers, 935 Porter Ave., Wichita, KS 67203 (Term 2005-2009)
- At-Large: Kevass Harding, 5816 E. 48<sup>th</sup> Circle North, Wichita, KS 67220 (Term 2003-2007)

### Key Staff



- Superintendent: Winston Brooks
- Chief Academic Officer: Mary Ellen Isaac
- Assistant Superintendent of Elementary Schools: Greg Rasmussen
- Assistant Superintendent of Elementary Schools: Alicia Thompson
- Assistant Superintendent of Middle Schools: Kathy J. Busch
- Assistant Superintendent of High Schools: Denise Wren
- Assistant Superintendent of Human Resources: Ed Raymond
- Chief Information Officer: Cathy Barbieri
- Chief Operations Officer: Martin Libhart
- Division Director of Marketing and Communications: Wendy Johnson
- Division Director of Operations: Darren Muci
- Division Director of Special Education: Neil Guthrie

Director of Governmental Relations: Diane Gjerstad  
Curriculum (Learning Services) and Staff Development: Denise Seguire

Business Office Staff:  
Chief Financial Officer/Treasurer: Linda Jones  
Controller/Assistant Treasurer: Barbara Phillips  
Director of Budgeting: Ronda Goode  
Director of Payroll: Debbie Thomas

### The District's Accomplishments and Challenges

#### The District's Accomplishments

- Recognized nationally by American School Board Journal as one of seven leading urban school districts in the U.S. for gains in student achievement.
- Thirty-two schools received the 2006 Standard of Excellence status—the state's highest honor, based on their performance on the Kansas state assessments.
- Five schools have received certificates of merit as part of the annual Challenge Awards from the Confidence in Kansas Public Education Task Force, for making a significant difference in student achievement despite challenges in school population.
- Science teacher at Robinson Middle School received the National Educator Award from the Milken Family Foundation.
- Spaght Accelerated Magnet 4/5<sup>th</sup> grade teacher named 2006 Kansas Teacher of the Year finalist.
- Wilbur Middle School teacher received Presidential Award for Excellence in Science.
- McLean Science/Technology Magnet teacher received Presidential Award for Excellence in Math.
- North High School named an AVID (Achievement Via Individual Determination) National Demonstration School, the only one in Kansas and one of the few across the country.
- The National Merit Scholarship competition has named six semi-finalists who attend Wichita high schools.
- Northwest High School student receives prestigious Gore Scholarship from Wichita State University.
- Hadley Middle School's Assistant Principal named Kansas Association of School Administrators' Assistant Principal of the Year.
- Drama teacher at Northwest High School was inducted into the National Hall of Fame for Theater Teachers.
- The Wichita Public Schools is one of six districts in the nation to receive the U.S. Environmental Protection Agency's Indoor Air Quality Tools for Schools 2006 Excellence Award.
- East High School student received Wichita State University's Clay Barton Scholarship.
- Horace Mann teacher received the 2006 Kansas Horizon Award from the Kansas Department of Education.
- Franklin and Pleasant Valley Elementary Schools made the largest gains in Kansas in first to second grade for Reading First, a program designed to promote early literacy.
- Northwest students placed fourteenth in the nation at the WordMasters Challenge, a competition reading and analyzing prose and poetry.
- Two North High School students named Dell Scholars.
- Two North High School students named Gates Millennium Scholars.

- Pleasant Valley Elementary received the Kansas Healthy School Award from Governor Kathleen Sebelius.
- Robinson students participated in the Science Olympiad National Tournament.
- West High School student wins fourth consecutive class 5A title at the state wrestling tournament – the first African-American in Kansas to do so.
- North High School counselor receives humanitarian Award from the NCCJ of Kansas.
- Three middle school students score in the top one-percent in Duke University's Talent Identification Program.
- Beech Elementary participated in the World's Largest Concert, which was televised nationally on PBS.

**The District's Challenges**

- Wichita Public Schools is the largest district situated between the Mississippi River and Denver, and Dallas and the Canadian border.
- Over 66 percent of students come from low income households which qualify for free or reduced lunches.
- Over 17 percent of students receive special education services. Over \$92 million is spent on special needs students.
- The non-English speaking population comprises approximately 11 percent of the student body. The percentage of non-English speaking students has grown by 67 percent since 1997-98.
- Approximately one-third of the district's aging workforce is expected to retire in the next five years. A growing teacher shortage exists nation-wide.
- The state dictated budget per pupil of \$4,316 has not kept pace with inflation since the State implemented a student-weighted school funding formula in 1992.
- State statutes limit how much the district can spend. Though additional resources are needed to meet our challenging population, state statutes do not allow for generation of those resources.
- The Kansas Supreme Court ruled in 2005 that schools had been under funded to such an extent that the Kansas Constitution had been violated. The Legislature was ordered to increase school funding and to do a cost study to determine the actual cost of providing a suitable education. In July 2006, the Kansas Supreme Court dismissed the lawsuit.
- Employee health insurance costs have increased nearly 70% over the past five years.
- Energy costs have doubled over the past five years due to increased fuel costs and the implementation of district-wide air-conditioning.

**Supplemental Information for the Following Tables**

1. Summary of Total Expenditures by Function (All Funds)
  - Cost increases reflect the hiring of 197 positions.
  - An average 6 percent increase to employee salary schedules plus 4.25 percent for four additional teacher contract days plus 40 minutes per week additional teacher collaboration time was negotiated.
  - The budget for Capital Improvements has increased significantly due to the planned construction of two new elementary schools.
  - The budget for other costs reflects additional food service and district retirement costs.
2. Summary of General and Supplemental General Fund Expenditures by Function
  - Increases are primarily due to 6 percent increase to employee salary schedules plus 4.25 percent for four additional teacher contract days plus 40 minutes per week for teacher collaboration time.
  - Decreases are due to the transfer of staff to the new At-Risk funds.
  - Costs increases were also budgeted in utilities, fuel, and sanitation.
3. Instruction Expenditures (1000)
  - Increases are primarily due to a 6 percent increase to employee salary schedules plus 4.25 percent for four additional teacher contract days plus 40 minutes per week for teacher collaboration time.
  - Also, 67 positions were added to reduce class sizes, add bilingual and vocational classes, and implement all-day kindergarten at all sites.
  - An additional 34 teaching positions were added for secondary literacy reform.
  - 20 instructional coaches were added, and 44 positions were added to analyze assessment data to improve teaching strategies.
  - The decrease in instructional costs in the Supplemental General fund is a result of the expected reduction in New Facilities Weighting technology funds for 2006-07.
  - In 2006-07, the Adult Education will no longer be levied. Carryover monies will be used to finish out this program for the district. In the future Learning Centers will be used as an alternative for students formally in the GED program.
4. Sources of Revenue and Proposed Budget for 2006-07
  - July 1, 2006, cash balances reflect June 2006 tax collections needed to fund budgeted expenditures until the January 2007 tax distribution is received.
  - The negative federal funds cash balance reflects June 2006 expenditures reimbursed by the federal government in July 2006.
  - KPERS reflects revenues paid by the state for school employee retirement benefits. These funds are not retained or controlled by the district. They are transferred by the state to the district and returned to the state in the same day. KPERS funds were not included in the district financials prior to 2004.
  - Transfers represent money transferred between funds. Since transfers must be budgeted by state law in both the sending and receiving funds, duplicate transfers are subtracted from the total for purposes of calculating the total budgeted expenditures.

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- Only the General and Supplemental General funds are unrestricted and available to be used at the board's discretion. All the other funds are restricted and must only be used for the purposes generated. Many of the programs such as the special education and bilingual funds are mandated by both state and federal law.

5. Other Information – FTE

- Enrollment has increase by 1,600 over the past 10 years.
- While overall enrollment has held steady over time, the number of low-income students has continually increased. Currently over 66 percent of students qualify for free or reduced students.

6. Miscellaneous Information Mill Rates by Fund

- The district has held the mill levy flat for five years and is currently 3.6 mills lower than in 2001.

7. Other Information – Assessed Valuation and Bonded Indebtedness

- Assessed valuation grew by 4 percent in 2006-07. Unlike the city and county, increased tax collections due to growth in assessed valuation in the General or Supplemental General funds do no increase budget authority. Both the General and Supplemental General funds are set by state formula. Tax collections in the General fund are deducted from state aid received.

8. Average Salary

- Hiring highly qualified teaching staff has become one of the district's biggest challenges. In order to be competitive in the labor market, the district gave significant salary increases in 2005-06 and 2006-07. The 2006 increases also reflect the additional cost of adding four days to the instructional calendar and an additional 40 minutes per week of teacher collaboration time.

**KSDE Website Information Available**

**K-12 Statistics (Building, District or State Totals)**

<http://www.ksde.org/k12/k12.html>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

**School Finance Reports and Publications**

[http://www.ksde.org/leaf/reports\\_and\\_publications/reports.html](http://www.ksde.org/leaf/reports_and_publications/reports.html)

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

**Kansas Building Report Card**

<http://online.ksde.org/rcard>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

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USD# 259

Summary of Total Expenditures By Function  
(All Funds)

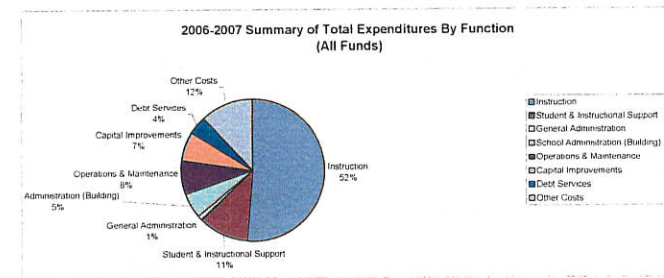
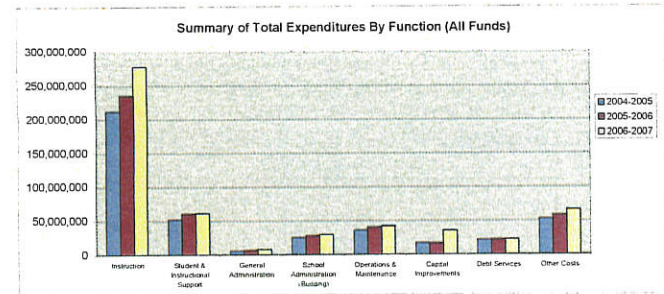
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	211,880,305	50%	235,101,864	50%	11%	277,597,730	51%	18%
Student & Instructional Support	51,501,870	12%	60,901,382	13%	18%	61,194,128	11%	0%
General Administration	6,087,030	1%	6,786,613	1%	11%	7,431,489	1%	10%
School Administration (Building)	25,048,347	6%	28,274,707	6%	13%	29,724,911	5%	5%
Operations & Maintenance	36,556,081	9%	40,151,550	9%	10%	42,023,543	8%	5%
Capital Improvements	17,378,759	4%	16,655,345	4%	-4%	35,538,358	7%	113%
Debt Services	21,604,438	5%	21,807,388	5%	1%	21,987,113	4%	1%
Other Costs	52,320,976	12%	58,505,171	12%	12%	65,318,315	12%	12%
<b>Total Expenditures</b>	<b>422,377,806</b>	<b>100%</b>	<b>468,184,020</b>	<b>100%</b>	<b>11%</b>	<b>540,815,587</b>	<b>100%</b>	<b>16%</b>
Amount per Pupil	\$9.005		\$9.982		11%	\$11.521		15%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk (4yr Old), At Risk (K-12), Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERs Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category.

Instruction - 1000  
 Student & Instructional Support - 2100 & 2200  
 General Administration - 2300  
 School Administration (Building) - 2400  
 Operations & Maintenance - 2600  
 Other Costs - 2500, 2900 and 3000 and all others not included elsewhere  
 Capital Improvements - 4000  
 Debt Services - 5100 Transfers - 5200

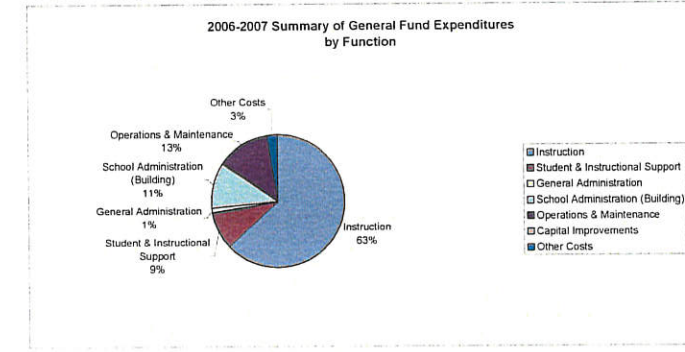
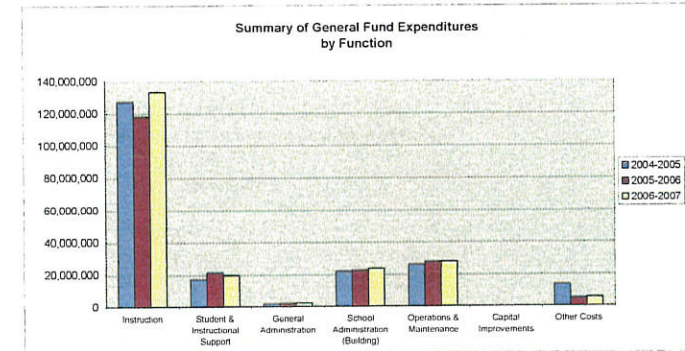


USD# 259

Summary of General Expenditures  
by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/ dec	2006-2007 Budget	% of Tot	% inc/ dec
Instruction	127,109,613	61%	118,058,952	60%	-7%	133,165,665	63%	13%
Student & Instructional Support	17,243,748	8%	21,130,320	11%	23%	19,435,226	9%	-8%
General Administration	1,688,903	1%	2,179,178	1%	29%	2,130,605	1%	-2%
School Administration (Building)	21,784,824	11%	22,114,177	11%	2%	23,319,867	11%	5%
Operations & Maintenance	25,895,344	12%	27,498,244	14%	6%	27,428,819	13%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	13,465,447	6%	4,997,795	3%	-63%	5,478,607	3%	10%
<b>Total Expenditures</b>	<b>207,187,879</b>	<b>100%</b>	<b>195,978,666</b>	<b>100%</b>	<b>-5%</b>	<b>210,958,790</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$4.417		\$4.178		-5%	\$4.494		8%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.



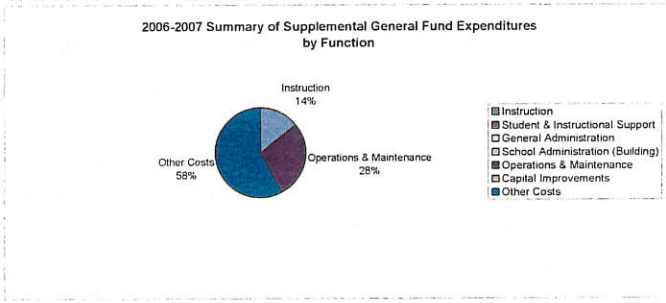
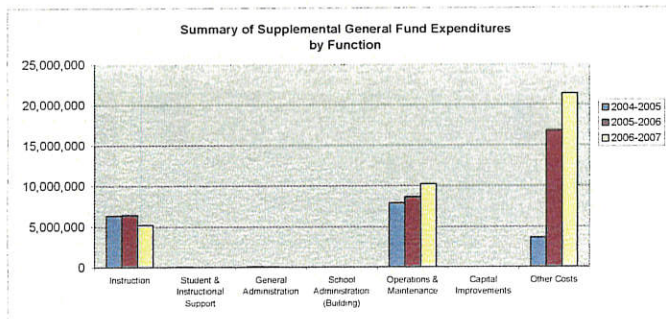
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USD# 259

Summary of Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/dec	2006-2007 Budget	% of Tot	% inc/dec
Instruction	6,380,901	35%	6,432,653	20%	1%	5,173,288	14%	-20%
Student & Instructional Support	55,901	0%	8,760	0%	-84%	0	0%	-100%
General Administration	96,586	1%	85,073	0%	-12%	11,018	0%	-87%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	7,858,051	44%	8,644,396	27%	10%	10,166,759	28%	18%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	3,599,344	20%	16,790,300	53%	366%	21,341,259	58%	27%
<b>Total Expenditures</b>	<b>17,990,793</b>	<b>100%</b>	<b>31,961,182</b>	<b>100%</b>	<b>78%</b>	<b>36,692,324</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$384		\$681		78%	\$782		15%

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.

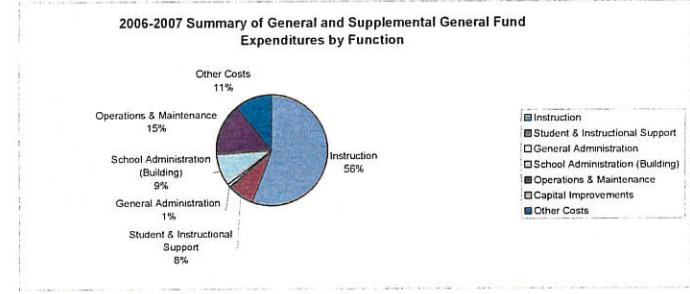
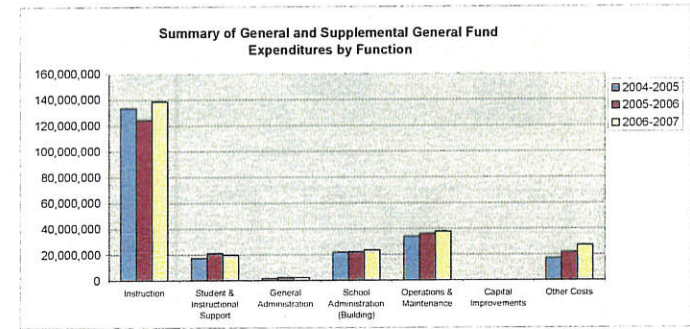


USD# 259

Summary of General and Supplemental General Fund Expenditures by Function

	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/dec	2006-2007 Budget	% of Tot	% inc/dec
Instruction	133,490,514	59%	124,491,605	55%	-7%	138,338,953	56%	11%
Student & Instructional Support	17,299,649	8%	21,139,080	9%	22%	19,435,226	8%	-8%
General Administration	1,785,489	1%	2,264,251	1%	27%	2,141,624	1%	-5%
School Administration (Building)	21,784,824	10%	22,114,177	10%	2%	23,319,867	9%	5%
Operations & Maintenance	33,753,405	15%	36,142,640	16%	7%	37,595,578	15%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	17,064,791	8%	21,788,095	10%	28%	26,819,866	11%	23%
<b>Total Expenditures</b>	<b>225,178,672</b>	<b>100%</b>	<b>227,939,848</b>	<b>100%</b>	<b>1%</b>	<b>247,651,114</b>	<b>100%</b>	<b>9%</b>
Amount per Pupil	\$4,801		\$4,860		1%	\$5,276		9%

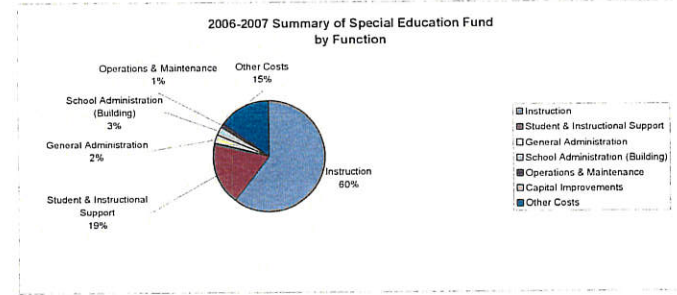
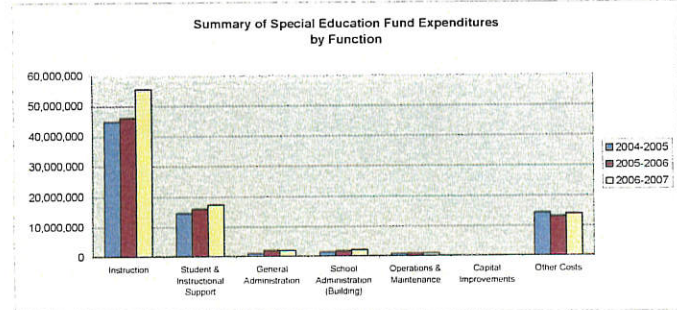
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



Summary of Special Education Fund by Function

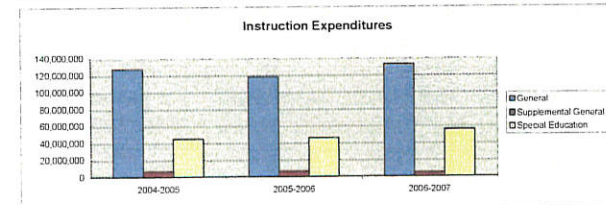
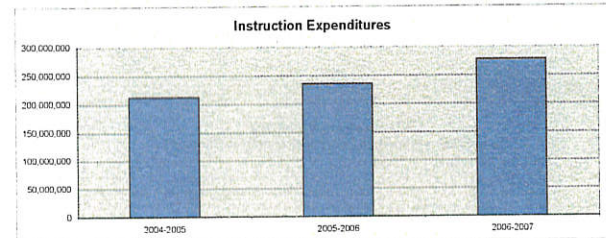
	2004-2005 Actual	% of Tot	2005-2006 Actual	% of Tot	% inc/dec	2006-2007 Budget	% of Tot	% inc/dec
Instruction	44,731,257	58%	46,057,660	57%	3%	55,513,771	60%	21%
Student & Instructional Support	14,416,888	19%	15,957,841	20%	11%	17,294,625	19%	8%
General Administration	1,054,150	1%	2,204,177	3%	109%	2,166,573	2%	-2%
School Administration (Building)	1,589,771	2%	2,061,786	3%	30%	2,391,128	3%	16%
Operations & Maintenance	894,059	1%	940,185	1%	5%	963,408	1%	2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	14,283,057	19%	13,145,753	16%	-8%	13,872,044	15%	6%
<b>Total Expenditures</b>	<b>76,969,182</b>	<b>100%</b>	<b>80,367,402</b>	<b>100%</b>	<b>4%</b>	<b>92,201,549</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$1,641		\$1,713		4%	\$1,964		15%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop)



Instruction Expenditures (1000)

	2004-2005 Actual	2005-2006 Actual	% inc/dec	2006-2007 Budget	% inc/dec
General	127,109,613	118,058,952	-7%	133,165,665	13%
Federal Funds	10,691,713	11,481,798	7%	11,836,357	3%
Supplemental General	6,380,901	6,432,653	1%	5,173,288	-20%
At Risk (4yr Old)		3,262,629		3,629,562	11%
At Risk (K-12)		23,051,412		40,500,989	76%
Bilingual Education	5,237,085	6,411,976	22%	7,632,117	19%
Capital Outlay	0	0	0%	0	0%
Driver Education	878,219	957,014	9%	1,127,625	18%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	1,551,666	517,856	-67%	509,916	-2%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	157,744	285,138	81%	363,995	28%
Special Education	44,731,257	46,057,660	3%	55,513,771	21%
Vocational Education	4,680,808	5,886,027	26%	6,627,724	13%
Gifts/Grants	622,292	950,129	53%	953,870	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec Ret Contribution	5,804,883	7,023,014	21%	9,129,918	30%
Contingency Reserve	250,000	0	-100%		
Text Book & Student Material	2,384,338	3,425,606	44%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>210,480,519</b>	<b>233,801,864</b>	<b>11%</b>	<b>276,164,777</b>	<b>18%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	4,487	4,985	11%	5,883	18%
Adult Education	1,399,786	1,300,000	-7%	1,432,953	10%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>211,880,305</b>	<b>235,101,864</b>	<b>11%</b>	<b>277,597,730</b>	<b>18%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

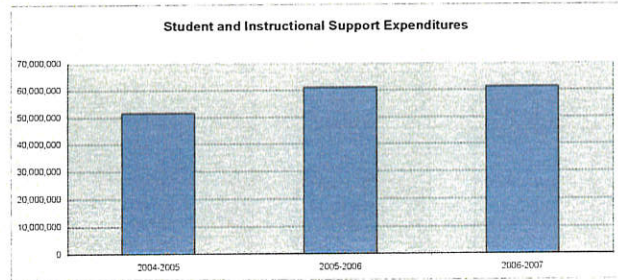
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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10-20

Student and Instructional Support Expenditures (2100 & 2200)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	17,243,748	21,130,320	23%	19,435,226	-8%
Federal Funds	13,800,808	15,172,991	10%	14,943,361	-2%
Supplemental General	55,901	8,760	-84%	0	-100%
At Risk (4yr Old)		315,786		342,156	8%
At Risk (K-12)		1,845,336		2,215,783	20%
Bilingual Education	0	42,198	0%	0	-100%
Capital Outlay	179,948	183,511	2%	180,001	-2%
Driver Training		0		0	0%
Declining Enrollment		0		0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	1,059,862	1,194,924	13%	1,382,010	16%
Parent Education Program	786,371	892,318	13%	948,223	6%
Summer School	3,817	855	-78%	0	-100%
Special Education	14,416,888	15,957,841	11%	17,294,625	8%
Vocational Education	140,657	1,072	-99%	0	-100%
Gifts/Grants	1,483,173	937,484	-37%	937,484	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
IPERS Spec. Ret. Contribution	2,235,032	2,704,045	21%	3,515,259	30%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	95,665	513,941	437%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>51,501,870</b>	<b>60,901,382</b>	<b>18%</b>	<b>61,194,128</b>	<b>0%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	1,098	1,298	18%	1,304	0%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>51,501,870</b>	<b>60,901,382</b>	<b>18%</b>	<b>61,194,128</b>	<b>0%</b>
Amount per Pupil	\$1,159	\$1,370	18%	\$1,377	0%



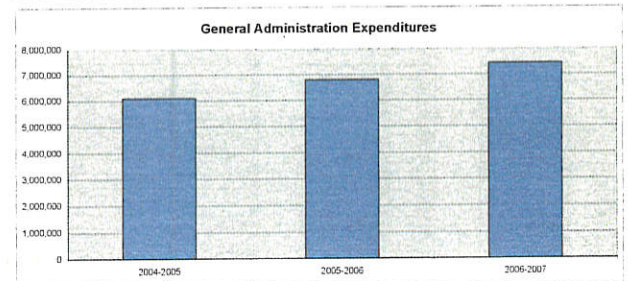
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

General Administration Expenditures (2300)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	1,688,903	2,179,178	29%	2,130,606	-2%
Federal Funds	1,447,004	1,291,077	-11%	1,145,866	-11%
Supplemental General	96,586	85,073	-12%	11,018	-87%
At Risk (4yr Old)		0		0	0%
At Risk (K-12)		0		0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment		0		0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	1,054,150	2,204,177	109%	2,166,573	-2%
Vocational Education	465,934	0	-100%	0	0%
Gifts/Grants	201,305	202,667	1%	202,667	0%
Special Liability Expense	831,292	459,242	-45%	1,300,000	183%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
IPERS Spec. Ret. Contribution	301,856	365,199	21%	474,759	30%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>6,087,030</b>	<b>6,786,613</b>	<b>11%</b>	<b>7,431,489</b>	<b>10%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	130	145	11%	158	9%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>6,087,030</b>	<b>6,786,613</b>	<b>11%</b>	<b>7,431,489</b>	<b>10%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources

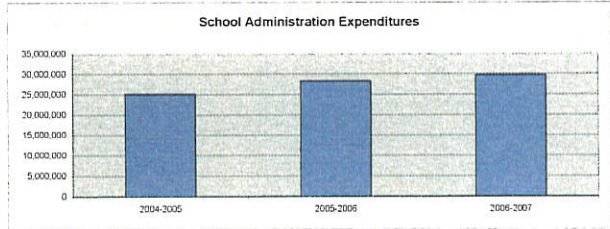
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.



School Administration Expenditures (2400)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	21,784,824	22,114,177	2%	23,319,867	5%
Federal Funds	455,432	381,372	-16%	384,322	1%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)		158,790		135,912	-14%
At Risk (K-12)		1,382,428		1,014,918	-27%
Bilingual Education	0	188,058	0%	0	-100%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	74,975	0	-100%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	909	15,556	1611%	0	-100%
Special Education	1,589,771	2,061,786	30%	2,391,128	16%
Vocational Education	0	577,114	0%	669,697	16%
Gifts/Grants	2,785	16,624	497%	16,624	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	1,139,651	1,378,802	21%	1,792,443	30%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>25,048,347</b>	<b>28,274,707</b>	<b>13%</b>	<b>29,724,911</b>	<b>5%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	534	603	13%	633	5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>25,048,347</b>	<b>28,274,707</b>	<b>13%</b>	<b>29,724,911</b>	<b>5%</b>



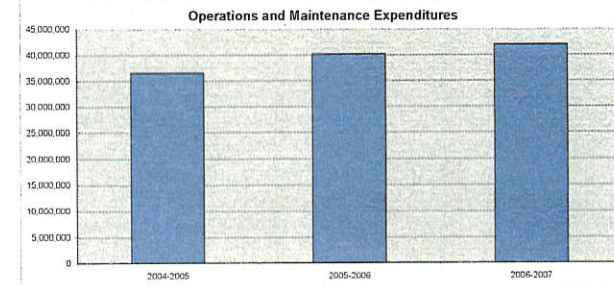
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time

Operations and Maintenance Expenditures (2600)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	25,895,344	27,498,244	6%	27,428,819	0%
Federal Funds	117,234	408,081	248%	169,063	-59%
Supplemental General	7,858,061	8,644,396	10%	10,166,759	18%
At Risk (4yr Old)		14,284		18,466	29%
At Risk (K-12)		362,007		398,004	10%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	36,085	36,548	1%	58,400	60%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	103,698	117,162	13%	147,150	26%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	7,620	307	-96%	0	-100%
Special Education	894,059	940,185	5%	963,408	2%
Vocational Education	0	1,573	0%	0	-100%
Gifts/Grants	143,009	313,061	119%	313,061	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	1,500,771	1,815,702	21%	2,350,413	30%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>36,556,081</b>	<b>40,151,550</b>	<b>10%</b>	<b>42,023,543</b>	<b>5%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	779	856	10%	895	5%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>36,556,081</b>	<b>40,151,550</b>	<b>10%</b>	<b>42,023,543</b>	<b>5%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

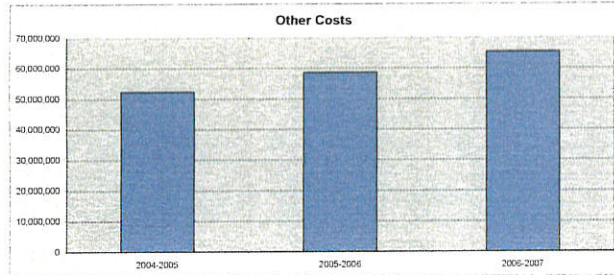
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time

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**Other Costs**  
 (2500 & 2900: Other Supplemental Services)  
 (2700: Transportation)  
 (3000: Non-Instruction Services)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	13,465,447	4,997,795	-63%	5,478,607	10%
Federal Funds	1,779,759	2,179,879	22%	1,709,958	-22%
Supplemental General	3,599,344	16,790,300	366%	21,341,259	27%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	311,083	374,622	20%	255,675	-32%
Capital Outlay	0	0	0%	0	0%
Driver Training	71,872	70,430	-2%	45,762	-35%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	16,352,158	18,300,973	12%	19,480,543	6%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	15,625	17,025	9%	12,194	-28%
Special Education	14,283,057	13,145,753	-8%	13,872,044	6%
Vocational Education	391,022	98,421	-75%	337,434	243%
Gifts/Grants	1,349,408	1,680,419	25%	1,680,419	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	702,201	849,554	21%	1,104,419	30%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>52,320,976</b>	<b>58,505,171</b>	<b>12%</b>	<b>65,318,315</b>	<b>12%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	1,115	1,247	12%	1,391	12%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>52,320,976</b>	<b>58,505,171</b>	<b>12%</b>	<b>65,318,315</b>	<b>12%</b>



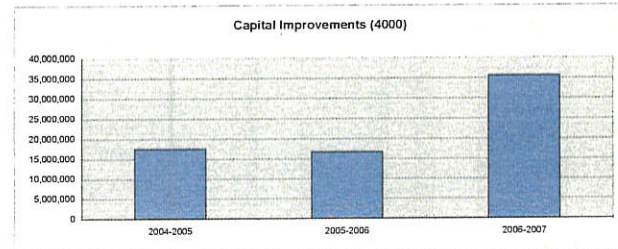
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

**Capital Improvements Expenditures (4000)**

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	17,154,430	16,494,640	-4%	35,038,358	112%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	224,329	160,705	-28%	500,000	211%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>17,378,759</b>	<b>16,655,345</b>	<b>-4%</b>	<b>35,538,358</b>	<b>113%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	371	355	-4%	757	113%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>17,378,759</b>	<b>16,655,345</b>	<b>-4%</b>	<b>35,538,358</b>	<b>113%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources

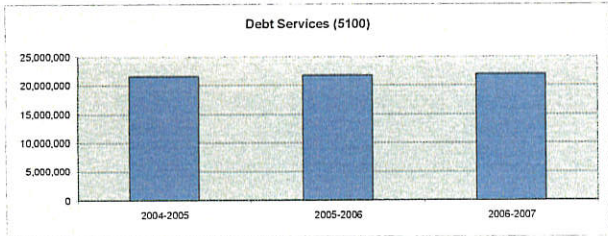
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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Debt Services Expenditures (5100)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	21,604,438	21,807,388	1%	21,987,113	1%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>21,604,438</b>	<b>21,807,388</b>	<b>1%</b>	<b>21,987,113</b>	<b>1%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	461	465	1%	468	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>21,604,438</b>	<b>21,807,388</b>	<b>1%</b>	<b>21,987,113</b>	<b>1%</b>



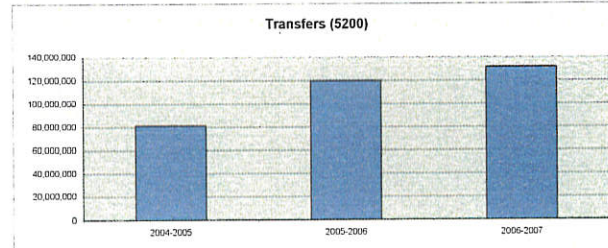
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Transfers (5200)

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
General	37,938,786	78,130,750	106%	87,504,263	12%
Federal Funds	0	0	0%	0	0%
Supplemental General	43,101,973	41,443,461	-4%	43,892,700	6%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>81,040,759</b>	<b>119,574,211</b>	<b>48%</b>	<b>131,396,963</b>	<b>10%</b>
Enrollment (FTE)*	46,905.1	46,905.1	0%	46,943.0	0%
Amount per Pupil	1,728	2,549	48%	2,799	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>81,040,759</b>	<b>119,574,211</b>	<b>48%</b>	<b>131,396,963</b>	<b>10%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

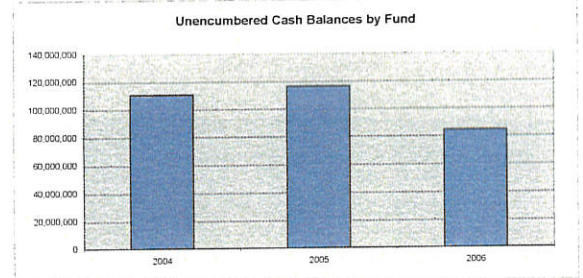
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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USD# 259  
**Miscellaneous Information**  
**Unencumbered Cash Balance by Fund**

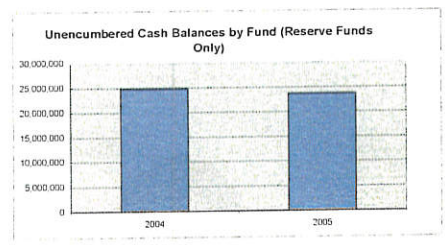
	July 1, 2004	July 1, 2005	July 1, 2006
General	273,270	377,923	331,130
Federal Funds	-895,432	-104,340	-2,321,439
Supplemental General	12,109,890	7,186,985	4,128,170
At Risk (4yr Old)			126,638
At Risk (K-12)			0
Bilingual Education	0	0	410
Capital Outlay	13,041,340	18,707,028	31,076,125
Driver Training	495,579	510,930	767,216
Declining Enrollment			0
Extraordinary School Program	661,493	379,969	802,856
Food Service	4,826,008	4,388,190	3,162,649
Professional Development	983,967	986,131	875,943
Parent Education Program	28,609	3,647	22,818
Summer School	164,416	632,171	521,825
Special Education	10,449,249	11,840,820	13,771,103
Vocational Education	0	0	12,375
Gifts/Grants	3,304,794	3,478,017	4,101,044
Special Liability	2,003,774	2,148,497	2,837,310
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	24,760,436	23,597,382	0
KPERS Spec. Ret. Contribution			0
Contingency Reserve	9,715,861	9,774,472	0
Text Book & Student Material	5,548,808	7,747,818	0
Bond & Interest 1	20,813,522	21,922,779	21,526,254
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	863,599	1,255,219	1,274,779
Temporary Note	0	0	0
<b>SUBTOTAL</b>	<b>109,149,173</b>	<b>114,833,738</b>	<b>83,017,206</b>
Enrollment (FTE)*	46,905.1	48,903.1	46,943.0
Amount per Pupil	2,327	2,448	1,768
Adult Education	1,375,724	1,217,584	1,216,982
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
<b>TOTAL</b>	<b>110,524,897</b>	<b>116,051,322</b>	<b>84,234,188</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.  
 Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.  
 \*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

USD# 259  
**Reserve Funds**  
**Unencumbered Cash Balance**

	July 1, 2004	July 1, 2005
Special Reserve	24,760,436	23,597,382
<b>TOTAL OTHER</b>	<b>24,760,436</b>	<b>23,597,382</b>
Amount per Pupil	\$528	\$503



\*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

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Other Information

USD#

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	2002-2003 Actual	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Actual	% inc/ dec	2006-2007 Budget	% inc/ dec
Enrollment (FTE)*	44,805.5	44,641.8	0%	44,438.3	0%	44,456.2	0%	44,456.2	0%
Enrollment (FTE)**	46,373.5	46,865.1	1%	46,905.1	0%	46,905.1	0%	46,943.0	0%
Number of Students - Free Meals	23,426	25,485	9%	26,247	3%	26,706	2%	26,709	0%
Number of Students - Reduced Meals	5,943	5,569	-6%	5,555	0%	5,657	2%	5,569	-2%

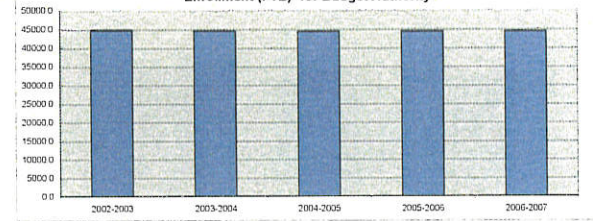
Miscellaneous Information

USD#

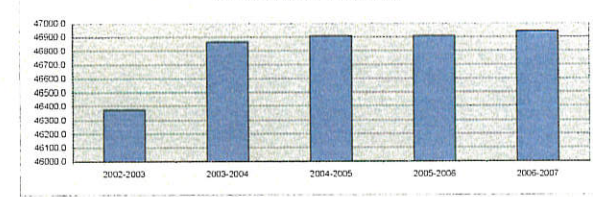
259

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
General	20,000	20,000	20,000
Supplemental General	16,257	17,679	18,293
Adult Education	0,499	0,500	0,000
Capital Outlay	6,950	7,000	7,000
Declining Enrollment		0,000	0,000
Special Liability	0,367	0,114	0,000
School Retirement	0,000	0,000	0,000
Extraordinary Growth Facilities	0,000	0,000	0,000
Bond & Interest 1	6,974	6,007	6,007
Bond & Interest 2	0,000	0,000	0,000
No Fund Warrant	0,000	0,000	0,000
Special Assessment	0,209	0,000	0,000
Temporary Note	0,000	0,000	0,000
<b>TOTAL USD</b>	<b>51,296</b>	<b>51,300</b>	<b>51,300</b>
Historical Museum	0,000	0,000	0,000
Public Library Board	0,000	0,000	0,000
Public Library Bld & Emp Benf	0,000	0,000	0,000
Recreation Commission	0,000	0,000	0,000
Employee Benefit	0,000	0,000	0,000
<b>TOTAL OTHER</b>	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>

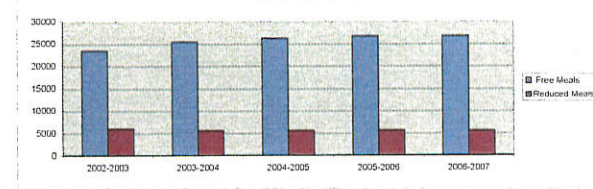
Enrollment (FTE)\* for Budget Authority



Enrollment (FTE)\*\* Used for Calculating "Amount Per Pupil"



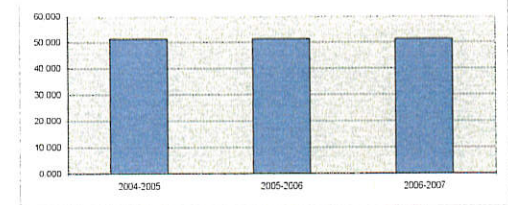
Low Income Students



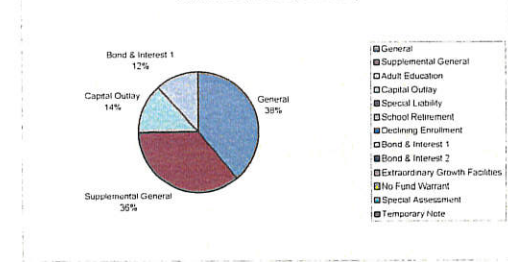
\*FTE for state aid and budget authority purposes for general fund (excludes 4yr at-risk.)

\*\* FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as 5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

Total USD Mill Rates



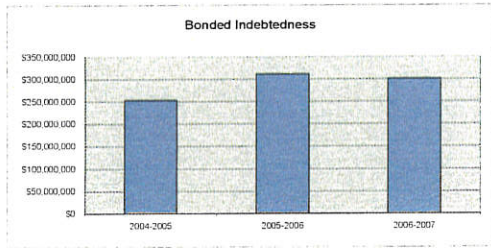
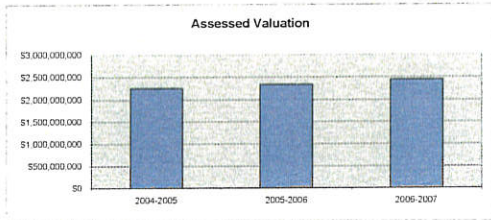
2006-2007 Miscellaneous Information Mill Rates by Fund (Total USD)



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Other Information USD# 259

	2004-2005 Actual	2005-2006 Actual	2006-2007 Budget
Assessed Valuation	\$2,252,820,055	\$2,338,971,843	\$2,435,215,008
Bonded Indebtedness	\$252,705,000	\$311,260,000	\$300,585,000





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## K-12 School Reports

### K-12 School Reports

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Wallace	Logan	Gove	Trego	Ellis	Russell	Lincoln	Ottawa	Riley	Geary	Wabaunsee	Shawnee	Douglas	Johnson
Greeley	Wichita	Scott	Lane	Ness	Rush	Barton	Ellsworth	Saline	Dickinson	Morris	Osage	Franklin	Miami
Hamilton	Kearny		Finney	Hodge-man	Pawnee	Edwards	Stafford	Reno	Harvey	Chase	Lyon	Coffey	Anderson
Stanton	Grant	Haskell	Gray	Ford	Kiowa	Pratt	Kingman	Sedgwick	Butler	Greenwood	Woodson	Allen	Bourbon
Morton	Stevens	Seward	Meade	Clark	Com-manche	Barber	Harper	Sumner	Cowley	Chau-tauqua	Elk	Wilson	Neesho
												Mont-gomery	La-bette
													Cher-okee

This page provides information for any **county, organization** (i.e. school district), or **school** in the state of Kansas. Among the information available are: school/district addresses, email addresses, homepage addresses, administrators, enrollment, dropouts, graduates, staff, vocational education enrollment, violence, crime, suspensions, expulsions, attendance rate, advanced science, advanced math, algebraic mastery, schedule, student improvement plans, staff development, student satisfaction, salaries, certified teachers, noncertified teachers, inclement weather dates, and accreditation information.

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- LINN

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SHAWNEE COUNTY (NORTHEAST KANSAS)  
COUNTY SEAT: TOPEKA

**SHAWNEE COUNTY STATISTICS:**

[U.S. Census Bureau Data](#) - Includes population, demographic, economic, and housing informat

**[K-12 School Statistics](#)**

(County totals only - includes Attendance Rate, Headcount Enrollment, Miscellaneous Enrollment, Transportation Info., Vocational Classes, Weighting Info., Certified Personnel, Noncertified Personnel, Professional Staff, Staff Development Priorities, Vacancies, Dropouts, Graduates, Student Satisfaction, Crime, Expulsions, Suspensions, Violence, Advanced Math, Advanced Science, and Algebraic Mastery, and Number of Schools in This County)

**EDUCATION ORGANIZATIONS IN THIS COUNTY (INFORMATION AND STATISTICS):****PUBLIC SCHOOL DISTRICTS:**

[AUBURN WASHBURN - USD 437](#)  
[SEAMAN - USD 345](#)  
[SHAWNEE HEIGHTS - USD 450](#)  
[SILVER LAKE - USD 372](#)  
[TOPEKA PUBLIC SCHOOLS - USD 501](#)

**PRIVATE ACCREDITED SCHOOL DISTRICTS BASED IN THIS COUNTY:**

[CAPPER FOUNDATION](#)  
[KENNEDY ACADEMY](#)  
[LUTHERAN SCHOOLS \(TOPEKA\)](#)  
[MENNINGER CLINIC](#)  
[SOUTHARD SCHOOL MENNINGERS](#)  
[TOPEKA ASSOC/RETARDED CHILDREN](#)

**AREA VOCATIONAL TECHNICAL SCHOOLS:**

[KAW AREA VOCATIONAL SCHOOL](#)

**COLLEGES AND UNIVERSITIES:**

[WASHBURN UNIVERSITY](#)

**PRIVATE NON-ACCREDITED SCHOOL DISTRICTS BASED IN THIS COUNTY:**

[SEVENTH DAY ADVENTIST \(TOPEKA\)](#)

**PROPRIETARY SCHOOLS:**

[PLATT COLLEGE \(TOPEKA\)](#)  
[TOPEKA TECHNICAL COLLEGE](#)

**STATE SCHOOLS:**

[JUVENILE JUSTICE AUTHORITY](#)  
[KS. CORRECTIONAL VOC TECH CTR](#)

**YOUTH CENTERS:**

[LAWRENCE GARDNER HIGH SCHOOL](#)

**PRIVATE SCHOOLS LOCATED IN THIS COUNTY:**

[CHRIST THE KING \[TOPEKA\]](#)  
[HAYDEN HIGH](#)  
[HOLY FAMILY CATHOLIC SCHOOL](#)  
[MATER DEI CATHOLIC SCHOOL](#)  
[MENNINGER PRE SCHOOL DAY TREATMENT CENTER](#)  
[MOST PURE HEART MARY ELEM](#)  
[ST MATTHEW ELEM](#)  
[TOPEKA LUTHERAN ELEM](#)

Organization Information  
TOPEKA PUBLIC SCHOOLS USD 501  
Shelby County  
624 SW 24th  
Topeka, KS 66611-1294

[Map and directions](#) to the central office (from [Mapquest](#)).

TELEPHONE: 785-295-3000  
FAX: 785-575-6161

NCES ID: 2012260                      CENTRAL OFFICE ID: 8440  
STATE SENATE DISTRICT: 20        KSBE DISTRICT: 4  
CONGRESSIONAL DISTRICT: 2

SERVICE CENTER:

EMAIL ADDRESS: [topeka.k12.ks.us](mailto:topeka.k12.ks.us)

HOME PAGE ADDRESS: <http://www.topeka.k12.ks.us>

ADMINISTRATORS:		<u>ADMINISTRATOR ABBREVIATIONS</u>
S	Dr. W. L. Sawyer	<a href="mailto:tsawyer@topeka.k12.ks.us">email: tsawyer@topeka.k12.ks.us</a>
AoS	Dr. Terry Sandlin	<a href="mailto:osandlin@topeka.k12.ks.us">email: osandlin@topeka.k12.ks.us</a>
AoS	Mr. Michael J. Wilson	<a href="mailto:mwilso11@topeka.k12.ks.us">email: mwilso11@topeka.k12.ks.us</a>
DQPA	Dr. Steve Henry	<a href="mailto:shenry@topeka.k12.ks.us">email: shenry@topeka.k12.ks.us</a>
TC	Mr. Bill Bridges	<a href="mailto:wbridges@topeka.k12.ks.us">email: wbridges@topeka.k12.ks.us</a>

QPA CONTACTS - A list of KSDE staff members assigned to this district for Quality Performance Accreditation (QPA).

USD 501 STATISTICS

(District totals only - includes Attendance Rate, Headcount Enrollment, Miscellaneous Enrollment, Transportation Info., Vocational Classes, Weighting Info., Certified Personnel, Noncertified Personnel, Professional Staff, Staff Development Priorities, Vacancies, Dropouts, Graduates, Student Satisfaction, Crime, Expulsions, Suspensions, Violence, Advanced Math, Advanced Science, Algebraic Mastery, Building Dates of Construction, and # of Schools)

**SCHOOL INFORMATION AND STATISTICS:**

- [AVONDALE EAST ELEM](#)
- [AVONDALE WEST ELEM](#)
- [CAPITAL CITY](#)
- [CHASE MIDDLE SCHOOL](#)
- [EISENHOWER MIDDLE SCHOOL](#)
- [HIGHLAND PARK CENTRAL](#)
- [HIGHLAND PARK HIGH](#)
- [HOLLAND STUDENT SERVICE CENTER](#)
- [HOPE STREET ACADEMY CHARTER MIDDLE](#)
- [HOPE STREET CHARTER ACADEMY](#)
- [JARDINE MIDDLE SCHOOL](#)
- [LANDON MIDDLE SCHOOL](#)
- [LINN ELEM](#)
- [LOWMAN HILL ELEM](#)
- [LUNDGREN ELEM](#)
- [MARJORIE FRENCH MIDDLE SCHOOL](#)
- [MAUDE BISHOP ELEM](#)
- [MCCARTER ELEM](#)
- [MCCLURE ELEM](#)
- [MCEACHRON ELEM](#)
- [MEADOWS ELEMENTARY](#)
- [PARKDALE PRESCHOOL CENTER](#)

- [QUINCY ELEM](#)
- [QUINCY HEIGHTS ELEM](#)
- [RANKIN ELEM](#)
- [ROBINSON MIDDLE SCHOOL](#)
- [ROSS ELEMENTARY](#)
- [SCOTT COMPUTER TECHNOLOGY MAGNET](#)
- [SHANER ELEM](#)
- [SHAWNEE COUNTY JUVENILE DETENTION CENTER](#)
- [SHELDON CHILD DEVELOPMENT](#)
- [STATE STREET ELEM](#)
- [STOUT ELEM](#)
- [TOPEKA EDUCATION CENTER](#)
- [TOPEKA HIGH](#)
- [TOPEKA WEST HIGH](#)
- [WHITSON ELEM](#)
- [WILLIAMS SCIENCE AND FINE ARTS MAGNET SCHOOL](#)

---

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AVONDA EAST ELEM - TOPEKA PUBLIC SCHOOLS USD 501

Shelby County  
455 W Golf Park Blvd  
Topeka, KS 66605-2862

[Map and directions](#) to this school (from [Mapquest](#)).

TELEPHONE: 785-274-6230  
FAX: 785-274-4782

BUILDING #: 8442 NCES ID: 01438

BUILDING TYPE: Elementary  
YEAR BUILT: 1954 DATE OPENED: 08/01/1954

**ACCREDITATION STATUS:**  
STATE ACCREDITATION: Accredited  
NORTH CENTRAL ACCREDITED: No  
IN NORTH CENTRAL ACCREDITATION PROCESS: Yes

**QUALITY PERFORMANCE ACCREDITATION (QPA) STATUS:**  
YEAR ENTERED: 1994-1995  
CYCLE: 3  
CYCLE START: 2004-2005  
YEAR IN CYCLE: 1  
KSDE CONSULTANT: Janet Neufeld-Isaac

**INTERNET INFORMATION:**  
EMAIL ADDRESS: [dpalmer3@topeka.k12.ks.us](mailto:dpalmer3@topeka.k12.ks.us)  
HOMEPAGE ADDRESS: <http://www.topeka.k12.ks.us>

**ADMINISTRATORS:** [ADMINISTRATOR ABBREVIATIONS](#)  
P Mr. Duke Palmer email: [dpalmer3@topeka.k12.ks.us](mailto:dpalmer3@topeka.k12.ks.us)

[BUILDING REPORT CARD](#)

**STATISTICS:**

Report Type School Year  
-----

**Attendance/Enrollment Reports:**

Attendance Rate by Race & Gender<sup>2</sup>    
Enrollment by Grade, Race, and Gender<sup>1</sup>    
Miscellaneous Enrollment<sup>1</sup>    
Career and Technical Education Classes<sup>1</sup>

**Staff Reports:**

Professional Staff<sup>1</sup>    
Staff Development Priorities<sup>2</sup>

**Dropout/Graduate Reports:**

Cohort Group by Type & Gender (Grad. Rate)<sup>1</sup>    
Dropouts by Grade, Race, and Gender<sup>1</sup>    
Graduates by Type, Race, and Gender<sup>1</sup>    
Year One Student Satisfaction<sup>2</sup>    
Year Six Student Satisfaction<sup>2</sup>

**Crime/Violence Reports:**

Crime Matrix<sup>2</sup>    
Expulsions by Grade, Race, & Gender<sup>2</sup>    
Suspensions by Grade, Race, & Gender<sup>2</sup>

## Building Information

Variance by Grade, Race, and Gender<sup>2</sup>

Please Select a Year

### Advanced Course Reports:

Advanced Math by Grade, Race & Gender<sup>1</sup>

\* No Data Available \*

Advanced Science by Grade, Race & Gender<sup>1</sup>

\* No Data Available \*

Algebraic Mastery by Grade, Race & Gender<sup>2</sup>

Please Select a Year

### Miscellaneous Reports:

Schedule Information<sup>1</sup>

Please Select a Year

Students with Improvement Plans

by Grade, Race & Gender<sup>2</sup>

Please Select a Year

<sup>1</sup> From the Principal's Building Report

<sup>2</sup> From the QPA Annual Report

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AVONDALE EAST ELEM  
ORG. NO: D0501  
BLDG. #: 8442

2005-06  
BUILDING PROFESSIONAL STAFF

CERTIFIED TEACHING EMPLOYEES	CERTIFIED SP. ED. EMPLOYEES	CERTIFIED NONTEACHING EMPLOYEES	TOTAL	NUMBER OF TEACHER AIDES
30.0	3.0	3.0	36.0	1.0

---

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10-34



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Monday, March 05, 2007

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### CPFS - Comparative Performance and Fiscal System

## CPFS - Comparative Performance and Fiscal System

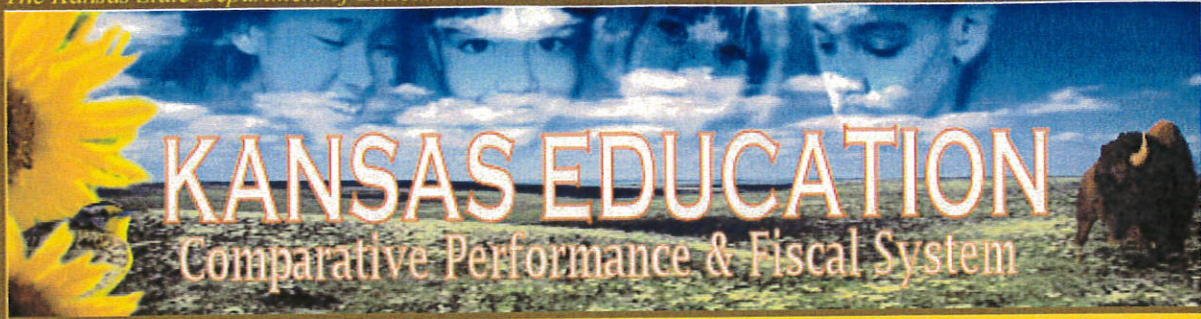
This system allows users to build custom reports based on

- Unified School District (USD)
- School Year
- Data Items
- Type of Report

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## Custom Reports

This site allows you to design your own report based on:

- Unified School District (USD)
- School Year
- Data Items
- Type of Report



**Tip**

(Move your mouse over "Tip" to display helpful hint - Click on "Tip" to view CPFS Handbook)

NOTE: The 2005-2006 School District Budget data available from this website is derived from adopted and republished budgets.

▶ How to Use This Website

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- ▶ **OR ACCESS STANDARD REPORTS**

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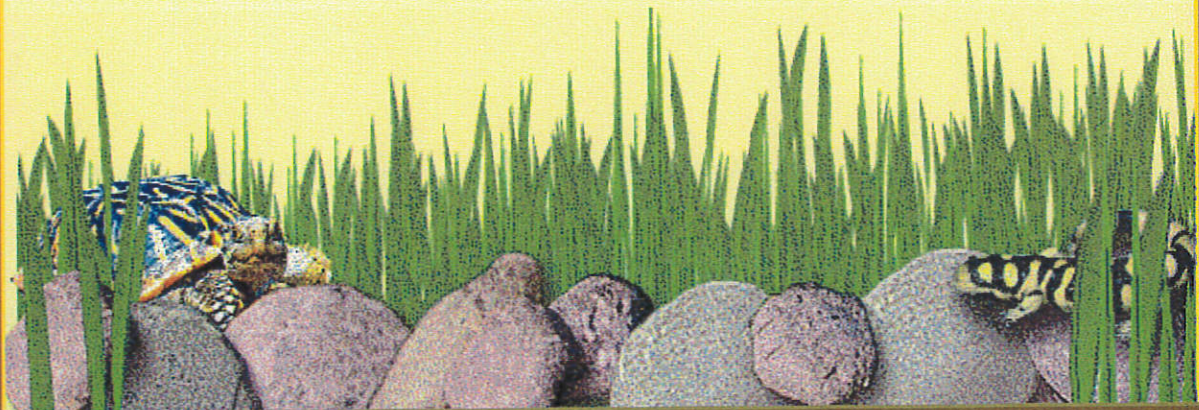
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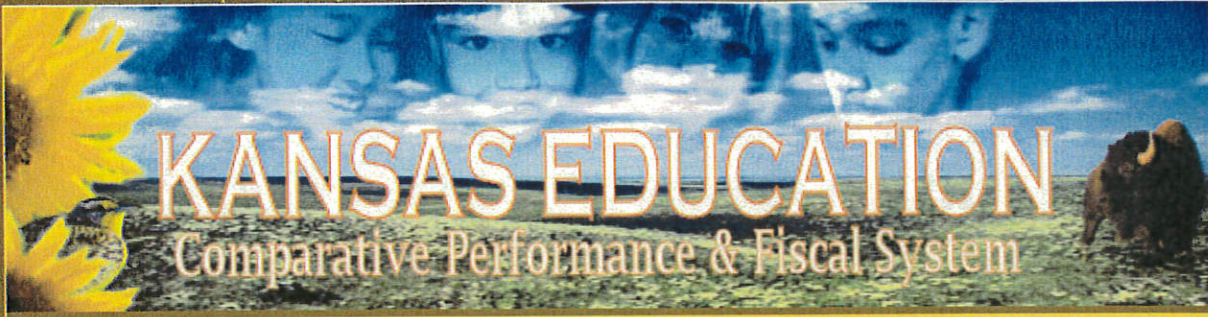
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Please select from the following:

### 1. Unified School Districts (USD):



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(Move your mouse over "Tip" to display helpful hint -  
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- All Unified School Districts
- One or More Unified School Districts



OR Display All USD's in One of the  
Following:

- USD 101 Erie
- USD 102 Cimarron-Ensign
- USD 103 Cheylin
- USD 104 White Rock \*\* CLOSED \*\*
- USD 105 Rawlins County**
- USD 106 Western Plains

- KSBE District
- Home County
- Kansas House District
- Kansas Senate District

Please indicate which USD's you would like to display.

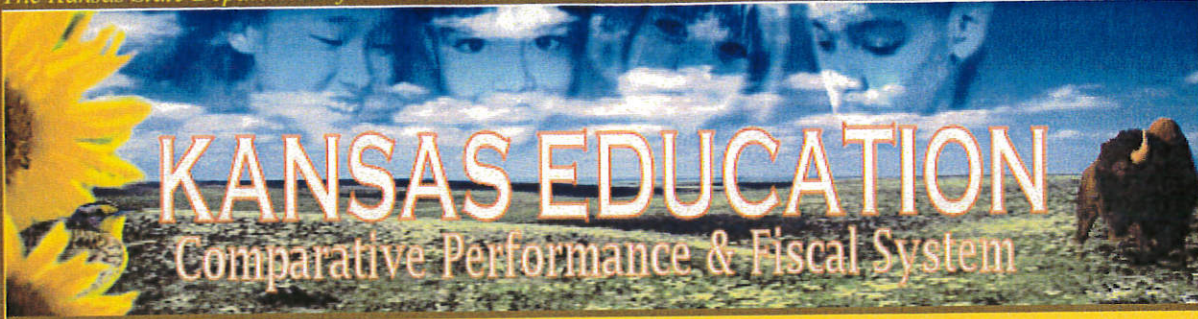
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## Custom Reports

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Please select from the following:

### 2. School Year:



Tip

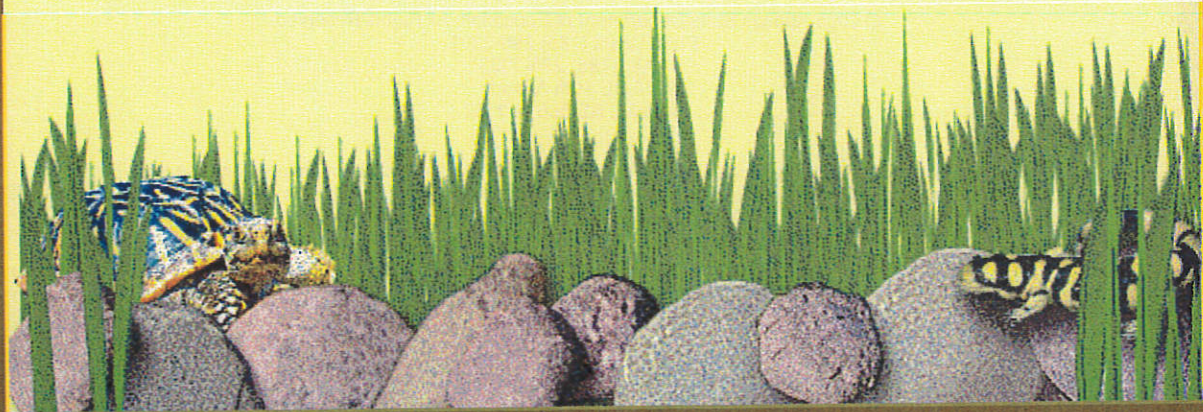
(Move your mouse over "Tip" to display helpful hint -  
Click on "Tip" to view CPFS Handbook)

2005-2006	▲
2004-2005	■
2003-2004	■
2002-2003	▼

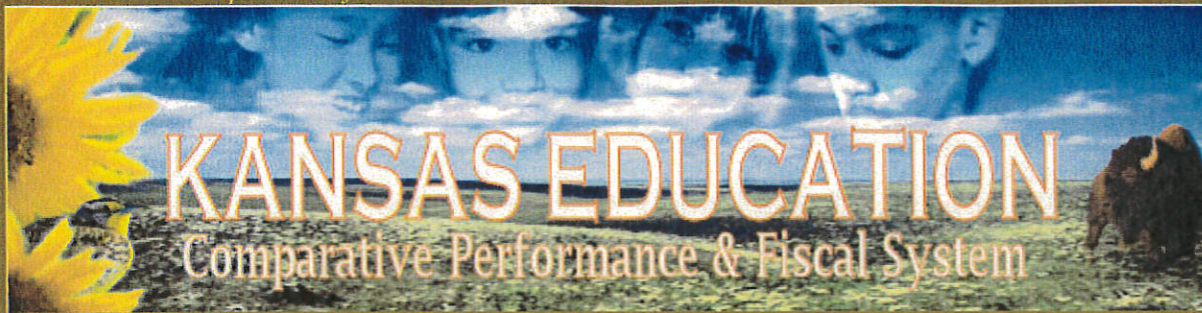
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Please select from the following:

### 3. Data Items:



Tip

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NOTE: If you choose several data items, the report may take a while to compile.

Total Assessed Valuation  
(All funds except General)

Percentage of Students Approved for Free-  
and Reduced-Price Lunches

Mill Levy Rates

Average Principal Salaries

FTE Enrollment

Average Teacher Salaries

Headcount Enrollment

Reading Assessment -Percent Proficient

Average Daily Attendance

Math Assessment -Percent Proficient

Average Daily Membership

Science Assessment -Percent Proficient

Attendance Rate

Social Studies Assessment -Percent Proficient

Dropout Rate

Writing Studies Assessment -Percent Proficient

Graduation Rate

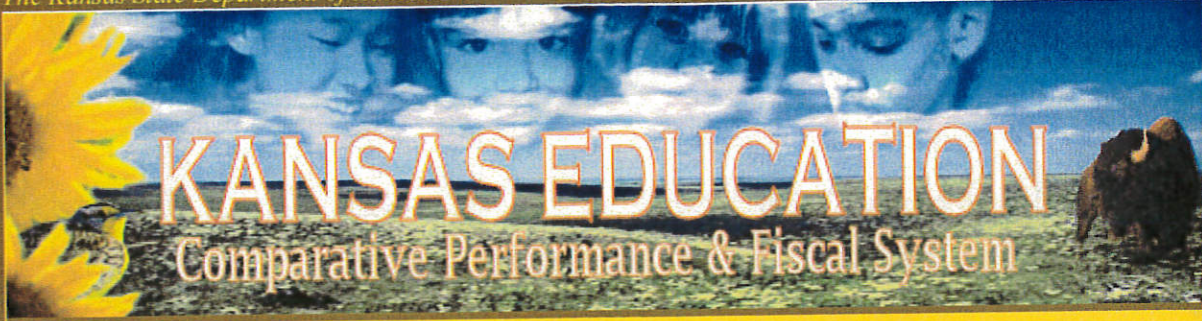
School District Budget Data

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# KANSAS EDUCATION

## Comparative Performance & Fiscal System

### Custom Report

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Please select from the following:

#### 1. Funds (select at least one):



Tip

(Move your mouse over "Tip" to display helpful hint -  
Click on "Tip" to view CPFS Handbook)

General	▲
Federal Funds	▲
Supplemental General Fund	▲
Adult Education	▼

#### 2. Type of Data:

- Revenues
- Expenditures

#### 3. Type of Report:

Fund Total
Total by Function/Sub-Function
Total by Object
Total by Object/Sub-Object

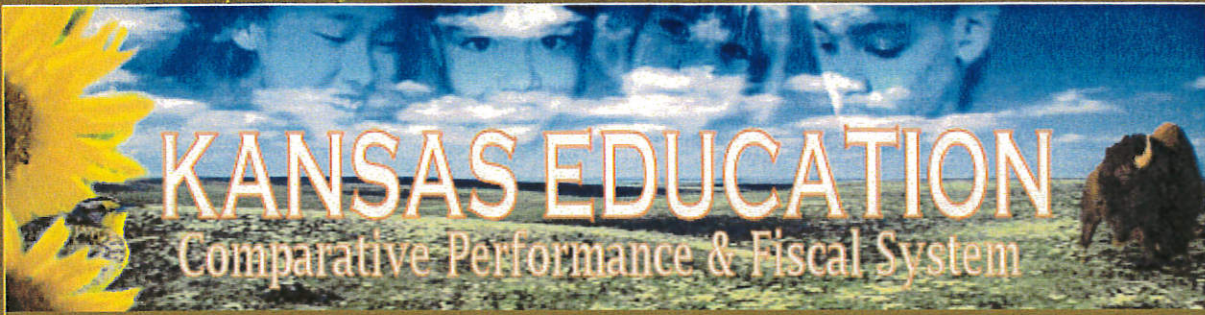
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# KANSAS EDUCATION

## Comparative Performance & Fiscal System

### Custom Report

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Please select from the following:

**1. Funds (select at least one):**

Tip

(Move your mouse over "Tip" to display helpful hint -  
Click on "Tip" to view CPFS Handbook)

General	▲
Federal Funds	▲
Supplemental General Fund	▲
Adult Education	▼

**2. Type of Data:**

- Revenues
- Expenditures

**3. Type of Report:**

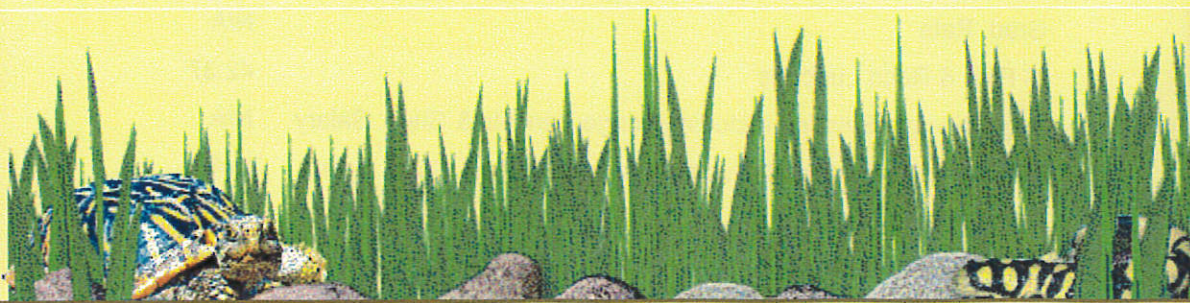
Fund Total
Total by Function/Sub-Function

Please select the type of budget report.

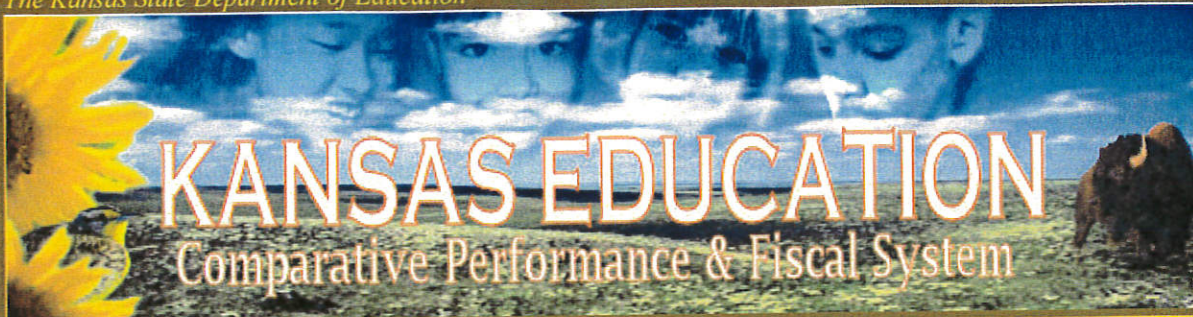
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## Custom Report

ROTATE REPORT

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**2005-2006 School Year  
Selected USD's**

Glossary

Data Items	105
USD Name	Rawlins County
Assessed Valuation	23,884,206.0
Assessed Val. Per Pupil	69,939
Gen. Fund Assessed Val.	21,707,315.0
General Mill Levy	20.00
Supp. General Mill Levy	20.42
Capital Outlay Mill Levy	6.00
Bond & Int. Mill Levy	N/A
Other Mill Levy	N/A
Total Mill Levy	46.42
Rec. Comm. Mill Levy	2.34
FTE Enroll.	342.5
Headcount Enroll.	354
ADA	316.91
ADM	337.39
Attend. Rate	93.93
Drop. Rate	1.06
Grad. Rate	N/A
% Free & Rcd Lunches	42.37
Avg. Principal Salaries Including Fringe Benefits & Supp. Salary	N/A
Avg. Teacher Salaries Including Fringe Benefits & Supp. Salary	N/A
Rdg. Grade 5 % Prof.	87.40
Rdg. Grade 8 % Prof.	77.30

Rdg. Grade 11 % Prof.	84.50
Math Grade 4 % Prof.	99.90
Math Grade 7 % Prof.	86.60
Math Grade 10 % Prof.	65.20
Science Grade 4 % Prof.	N/A
Science Grade 7 % Prof.	N/A
Science Grade 10 % Prof.	N/A
Soc Stud Grade 6 % Prof	N/A
Soc Stud Grade 8 % Prof	N/A
Soc Stud Grade 11 % Prof	N/A
Writing Grade 5 % Prof.	N/A
Writing Grade 8 % Prof.	N/A
Writing Grade 11 % Prof.	N/A
06--1111 General Fund- Ad Valorem Tax (2002)	0
06--1112 General Fund- Ad Valorem Tax (2003)	0
06--1113 General Fund- Ad Valorem Tax (2004)	9,567
06--1119 General Fund- Ad Valorem Tax (2005)	405,254
06--1140 General Fund- Delinquent-Tax	10,977
06--1312 General Fund- Individuals-(Out-Dist)	0
06--1320 General Fund- Oth-Sch-Dist-In-State	0
06--1330 General Fund- Oth-Sch-Dist-Out-State	0
06--1410 General Fund- Transportation-Fees	0
06--1700 General Fund- Student-Activities	0
06--1910 General Fund- User-Charges	0
06--1980 General Fund- Reimbursements	0
06--1985 General Fund- State-Aid-Reimb	0
06--2800 General Fund- Lieu-Of-Taxes-I.R.B.S	0
06--3110 General Fund- Equalization-Aid	2,677,463
06--3130 General Fund- Mineral-Production-Tax	0
06--3205 General Fund- Special-Education-Aid	243,750
06--4591 General Fund- Chapter-I	0
06--4592 General Fund- Chapter-li	0
06--4599 General Fund- Other	0
06--4820 General Fund- PI874	0
06--5208 General Fund- Transfer-From-Sup-Gen	0
07--4000 Federal Fund- 4599-Other	0
07--4591 Federal Fund- Chapter-I	0
07--4593 Federal Fund	0
07--4594 Federal Fund	0
07--4597 Federal Fund	0

07--4598 Federal Fund	0
07--4599 Federal Fund- Other	0
07--4600 Federal Fund	1,776
07--4601 Federal Fund	0
07--4602 Federal Fund	0
13--1312 At Risk (K-12) Fund- Individuals-(Out-Dist)	0
13--1315 At Risk (K-12) Fund- Indiv-(Summer-Sch)	0
13--1320 At Risk (K-12) Fund- Oth-Sch-Dist-In-State	0
13--1510 At Risk (K-12) Fund- Interest-On-Idle-Funds	0
13--1700 At Risk (K-12) Fund- Student-Activities	0
13--1990 At Risk (K-12) Fund- Misc	0
13--4590 At Risk (K-12) Fund- Other-Federal-Aid	0
13--5206 At Risk (K-12) Fund- Transfer-From-General	80,000
13--5208 At Risk (K-12) Fund- Transfer-From-Sup-Gen	0
13--5253 At Risk (K-12) Fund- Transfer-From-Contingency	0
14--1510 Bilingual Education Fund- Interest-On-Idle-Funds	0
14--1900 Bilingual Education Fund- Oth-Rev-From-Local-Sources	0
14--4520 Bilingual Education Fund- Bilingual-Aid	0
14--5206 Bilingual Education Fund- Transfer-From-General	0
14--5208 Bilingual Education Fund- Transfer-From-Sup-Gen	0
14--5253 Bilingual Education Fund- Transfer-From-Contingency	0

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