



# MEMORANDUM

Legislative Division of Post Audit  
800 SW Jackson, Suite 1200  
Topeka, KS 66612-2212  
voice: 785.296.3792  
fax: 785.296.4482  
web: [www.kslpa.org](http://www.kslpa.org)

TO: Members, House Committee on Education  
FROM: Scott Frank, Legislative Post Auditor  
DATE: January 22, 2016  
SUBJECT: Follow-Up Information Regarding House Bill 2441

At yesterday's hearing on House Bill 2441, the committee requested additional information regarding the classification of school districts as small, medium, or large. There were three questions:

1. **How many school districts are in each category?** Based on enrollment information for the 2014-15 school year compiled by the Department of Education, the number of districts in each category was as follows:
  - a. Large (more than 4,000 students) – 23 districts
  - b. Medium (500 to 4,000 students) – 125 districts
  - c. Small (fewer than 500 students) – 138 districts
2. **Which districts are in each category?** Attachment A lists all 286 school districts, grouped by size category.
3. **What was the Legislative Post Audit Committee's basis for setting the size categories?** Attachment B is a September 2012 school audit update memo from me to the Legislative Post Audit Committee. The second section describes the selection process and includes the definitions for each category. Those were:
  - a. Large (more than 4,000 students) – Roughly equivalent to districts with a 6A high school or multiple high schools.
  - b. Medium (500 to 4,000 students) – Roughly equivalent to districts with a 3A, 4A, or 5A high school.
  - c. Small (fewer than 500 students) – Roughly equivalent to districts with a 1A or 2A high school.

I hope this information answers the committee's questions. Please let me know members have additional questions, or if there is anything else I can do for the committee.

**Large Districts (more than 4,000 students)**

Source: KSDE LegalMax Document (6/22/15)

| USD # | County    | District Name             | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|-----------|---------------------------|------------------------------------------------------------------|
|       |           |                           |                                                                  |
| 259   | Sedgwick  | Wichita                   | 47,064.1                                                         |
| 233   | Johnson   | Olathe                    | 27,601.4                                                         |
| 512   | Johnson   | Shawnee Mission Pub Sch   | 26,280.1                                                         |
| 229   | Johnson   | Blue Valley               | 21,375.1                                                         |
| 500   | Wyandotte | Kansas City               | 20,523.2                                                         |
| 501   | Shawnee   | Topeka Public Schools     | 13,073.3                                                         |
| 497   | Douglas   | Lawrence                  | 10,123.0                                                         |
| 475   | Geary     | Geary County Schools      | 7,730.3                                                          |
| 457   | Finney    | Garden City               | 7,151.2                                                          |
| 305   | Saline    | Salina                    | 6,949.2                                                          |
| 232   | Johnson   | De Soto                   | 6,752.1                                                          |
| 266   | Sedgwick  | Maize                     | 6,485.4                                                          |
| 260   | Sedgwick  | Derby                     | 6,401.4                                                          |
| 443   | Ford      | Dodge City                | 6,401.0                                                          |
| 437   | Shawnee   | Auburn Washburn           | 5,904.8                                                          |
| 383   | Riley     | Manhattan-Ogden           | 5,859.9                                                          |
| 231   | Johnson   | Gardner Edgerton          | 5,359.5                                                          |
| 265   | Sedgwick  | Goddard                   | 5,202.9                                                          |
| 261   | Sedgwick  | Haysville                 | 5,196.9                                                          |
| 385   | Butler    | Andover                   | 4,947.0                                                          |
| 308   | Reno      | Hutchinson Public Schools | 4,820.6                                                          |
| 480   | Seward    | Liberal                   | 4,721.5                                                          |
| 253   | Lyon      | Emporia                   | 4,266.8                                                          |

## Medium Districts (500 to 4,000 students)

Source: KSDE LegalMax Document (6/22/15)

| USD # | County       | District Name            | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|--------------|--------------------------|------------------------------------------------------------------|
|       |              |                          |                                                                  |
| 202   | Wyandotte    | Turner-Kansas City       | 3,969.6                                                          |
| 345   | Shawnee      | Seaman                   | 3,744.2                                                          |
| 453   | Leavenworth  | Leavenworth              | 3,560.2                                                          |
| 450   | Shawnee      | Shawnee Heights          | 3,488.5                                                          |
| 373   | Harvey       | Newton                   | 3,357.1                                                          |
| 428   | Barton       | Great Bend               | 3,018.5                                                          |
| 250   | Crawford     | Pittsburg                | 2,871.0                                                          |
| 489   | Ellis        | Hays                     | 2,799.1                                                          |
| 470   | Cowley       | Arkansas City            | 2,768.1                                                          |
| 262   | Sedgwick     | Valley Center Pub Sch    | 2,640.4                                                          |
| 469   | Leavenworth  | Lansing                  | 2,534.6                                                          |
| 204   | Wyandotte    | Bonner Springs           | 2,526.1                                                          |
| 290   | Franklin     | Ottawa                   | 2,393.4                                                          |
| 230   | Johnson      | Spring Hill              | 2,372.5                                                          |
| 418   | McPherson    | McPherson                | 2,281.8                                                          |
| 465   | Cowley       | Winfield                 | 2,192.4                                                          |
| 402   | Butler       | Augusta                  | 2,173.7                                                          |
| 313   | Reno         | Buhler                   | 2,127.5                                                          |
| 458   | Leavenworth  | Basehor-Linwood          | 2,081.5                                                          |
| 446   | Montgomery   | Independence             | 1,938.8                                                          |
| 368   | Miami        | Paola                    | 1,931.0                                                          |
| 464   | Leavenworth  | Tonganoxie               | 1,906.5                                                          |
| 203   | Wyandotte    | Piper-Kansas City        | 1,893.0                                                          |
| 267   | Sedgwick     | Renwick                  | 1,874.0                                                          |
| 490   | Butler       | El Dorado                | 1,866.0                                                          |
| 375   | Butler       | Circle                   | 1,854.8                                                          |
| 234   | Bourbon      | Fort Scott               | 1,819.1                                                          |
| 413   | Neosho       | Chanute Public Schools   | 1,766.7                                                          |
| 263   | Sedgwick     | Mulvane                  | 1,747.9                                                          |
| 214   | Grant        | Ulysses                  | 1,699.8                                                          |
| 416   | Miami        | Louisburg                | 1,661.5                                                          |
| 207   | Leavenworth  | Ft Leavenworth           | 1,661.4                                                          |
| 445   | Montgomery   | Coffeyville              | 1,657.5                                                          |
| 491   | Douglas      | Eudora                   | 1,589.7                                                          |
| 409   | Atchison     | Atchison Public Schools  | 1,582.5                                                          |
| 394   | Butler       | Rose Hill Public Schools | 1,574.8                                                          |
| 353   | Sumner       | Wellington               | 1,558.0                                                          |
| 435   | Dickinson    | Abilene                  | 1,549.2                                                          |
| 320   | Pottawatomie | Wamego                   | 1,494.8                                                          |

|       |              |                          | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|--------------|--------------------------|------------------------------------------------------------------|
| USD # | County       | District Name            |                                                                  |
| 506   | Labette      | Labette County           | 1,491.8                                                          |
| 348   | Douglas      | Baldwin City             | 1,334.2                                                          |
| 379   | Clay         | Clay Center              | 1,327.4                                                          |
| 257   | Allen        | Iola                     | 1,263.3                                                          |
| 503   | Labette      | Parsons                  | 1,224.2                                                          |
| 367   | Miami        | Osawatomie               | 1,171.0                                                          |
| 382   | Pratt        | Pratt                    | 1,170.7                                                          |
| 264   | Sedgwick     | Clearwater               | 1,132.8                                                          |
| 321   | Pottawatomie | Kaw Valley               | 1,121.4                                                          |
| 336   | Jackson      | Holton                   | 1,118.5                                                          |
| 309   | Reno         | Nickerson                | 1,110.5                                                          |
| 113   | Nemaha       | Prairie Hills            | 1,085.9                                                          |
| 210   | Stevens      | Hugoton Public Schools   | 1,052.8                                                          |
| 352   | Sherman      | Goodland                 | 1,041.5                                                          |
| 473   | Dickinson    | Chapman                  | 1,024.5                                                          |
| 365   | Anderson     | Garnett                  | 1,022.0                                                          |
| 333   | Cloud        | Concordia                | 1,011.0                                                          |
| 434   | Osage        | Santa Fe Trail           | 993.0                                                            |
| 248   | Crawford     | Girard                   | 980.5                                                            |
| 493   | Cherokee     | Columbus                 | 974.4                                                            |
| 508   | Cherokee     | Baxter Springs           | 955.0                                                            |
| 363   | Finney       | Holcomb                  | 949.3                                                            |
| 331   | Kingman      | Kingman - Norwich        | 929.8                                                            |
| 323   | Pottawatomie | Rock Creek               | 902.1                                                            |
| 315   | Thomas       | Colby Public Schools     | 895.7                                                            |
| 466   | Scott        | Scott County             | 887.0                                                            |
| 495   | Pawnee       | Ft Larned                | 879.8                                                            |
| 249   | Crawford     | Frontenac Public Schools | 875.5                                                            |
| 337   | Jackson      | Royal Valley             | 871.5                                                            |
| 362   | Linn         | Prairie View             | 864.6                                                            |
| 312   | Reno         | Haven Public Schools     | 855.0                                                            |
| 361   | Harper       | Anthony-Harper           | 847.8                                                            |
| 415   | Brown        | Hiawatha                 | 837.2                                                            |
| 400   | McPherson    | Smoky Valley             | 834.1                                                            |
| 340   | Jefferson    | Jefferson West           | 822.0                                                            |
| 244   | Coffey       | Burlington               | 821.0                                                            |
| 447   | Montgomery   | Cherryvale               | 805.0                                                            |
| 460   | Harvey       | Hesston                  | 798.0                                                            |
| 499   | Cherokee     | Galena                   | 794.7                                                            |
| 405   | Rice         | Lyons                    | 768.9                                                            |
| 289   | Franklin     | Wellsville               | 765.0                                                            |
| 273   | Mitchell     | Beloit                   | 764.0                                                            |

|       |             |                          | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|-------------|--------------------------|------------------------------------------------------------------|
| USD # | County      | District Name            |                                                                  |
| 407   | Russell     | Russell County           | 762.7                                                            |
| 440   | Harvey      | Halstead                 | 761.9                                                            |
| 268   | Sedgwick    | Cheney                   | 760.1                                                            |
| 343   | Jefferson   | Perry Public Schools     | 759.1                                                            |
| 436   | Montgomery  | Caney Valley             | 731.5                                                            |
| 404   | Cherokee    | Riverton                 | 730.9                                                            |
| 417   | Morris      | Morris County            | 710.8                                                            |
| 364   | Marshall    | Marysville               | 707.8                                                            |
| 483   | Seward      | Kismet-Plains            | 699.5                                                            |
| 431   | Barton      | Hoisington               | 694.0                                                            |
| 306   | Saline      | Southeast Of Saline      | 692.8                                                            |
| 211   | Norton      | Norton Community Schools | 689.1                                                            |
| 372   | Shawnee     | Silver Lake              | 688.5                                                            |
| 461   | Wilson      | Neodesha                 | 678.0                                                            |
| 396   | Butler      | Douglass Public Schools  | 657.7                                                            |
| 378   | Riley       | Riley County             | 656.5                                                            |
| 484   | Wilson      | Fredonia                 | 651.0                                                            |
| 114   | Doniphan    | Riverside                | 644.6                                                            |
| 215   | Kearny      | Lakin                    | 642.1                                                            |
| 389   | Greenwood   | Eureka                   | 636.5                                                            |
| 102   | Gray        | Cimmaron-Ensign          | 634.2                                                            |
| 420   | Osage       | Osage City               | 631.0                                                            |
| 449   | Leavenworth | Easton                   | 620.1                                                            |
| 239   | Ottawa      | North Ottawa County      | 603.8                                                            |
| 357   | Sumner      | Belle Plaine             | 599.8                                                            |
| 327   | Ellsworth   | Ellsworth                | 592.0                                                            |
| 325   | Phillips    | Phillipsburg             | 591.0                                                            |
| 240   | Ottawa      | Twin Valley              | 589.0                                                            |
| 377   | Atchison    | Atchison Co Comm Schools | 580.0                                                            |
| 258   | Allen       | Humboldt                 | 575.0                                                            |
| 247   | Crawford    | Cherokee                 | 563.9                                                            |
| 288   | Franklin    | Central Heights          | 560.0                                                            |
| 287   | Franklin    | West Franklin            | 553.5                                                            |
| 115   | Nemaha      | Nemaha Central           | 545.9                                                            |
| 430   | Brown       | South Brown County       | 545.5                                                            |
| 410   | Marion      | Durham-Hillsboro-Lehigh  | 538.8                                                            |
| 341   | Jefferson   | Oskaloosa Public Schools | 534.5                                                            |
| 101   | Neosho      | Erie-Galesburg           | 528.5                                                            |
| 376   | Rice        | Sterling                 | 520.4                                                            |
| 380   | Marshall    | Vermillion               | 518.0                                                            |
| 346   | Linn        | Jayhawk                  | 513.5                                                            |
| 205   | Butler      | Bluestem                 | 507.8                                                            |

| USD # | County   | District Name        | FTE Enroll                                         |
|-------|----------|----------------------|----------------------------------------------------|
|       |          |                      | (inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
| 252   | Lyon     | Southern Lyon County | 502.0                                              |
| 494   | Hamilton | Syracuse             | 500.5                                              |

## Small Districts (fewer than 500 students)

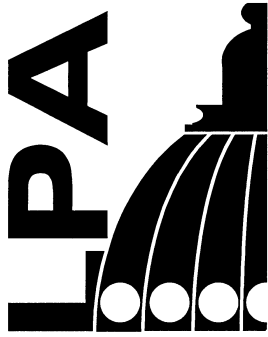
Source: KSDE LegalMax Document (6/22/15)

| USD # | County    | District Name            | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|-----------|--------------------------|------------------------------------------------------------------|
|       |           |                          |                                                                  |
| 342   | Jefferson | McLouth                  | 490.1                                                            |
| 246   | Crawford  | Northeast                | 486.5                                                            |
| 408   | Marion    | Marion-Florence          | 486.0                                                            |
| 374   | Haskell   | Sublette                 | 483.9                                                            |
| 439   | Harvey    | Sedgwick Public Schools  | 483.9                                                            |
| 356   | Sumner    | Conway Springs           | 480.5                                                            |
| 218   | Morton    | Elkhart                  | 478.8                                                            |
| 206   | Butler    | Remington-Whitewater     | 475.9                                                            |
| 307   | Saline    | Ell-Saline               | 468.5                                                            |
| 504   | Labette   | Oswego                   | 467.5                                                            |
| 109   | Republic  | Republic County          | 466.5                                                            |
| 330   | Wabaunsee | Mission Valley           | 454.0                                                            |
| 329   | Wabaunsee | Mill Creek Valley        | 453.5                                                            |
| 243   | Coffey    | Lebo-Waverly             | 452.5                                                            |
| 487   | Dickinson | Herington                | 442.5                                                            |
| 505   | Labette   | Chetopa-St. Paul         | 442.0                                                            |
| 254   | Barber    | Barber County North      | 441.0                                                            |
| 112   | Ellsworth | Central Plains           | 437.5                                                            |
| 235   | Bourbon   | Uniontown                | 435.0                                                            |
| 366   | Woodson   | Woodson                  | 430.6                                                            |
| 452   | Stanton   | Stanton County           | 425.1                                                            |
| 448   | McPherson | Inman                    | 420.3                                                            |
| 339   | Jefferson | Jefferson County North   | 420.0                                                            |
| 355   | Barton    | Ellinwood Public Schools | 414.2                                                            |
| 388   | Ellis     | Ellis                    | 411.0                                                            |
| 498   | Marshall  | Valley Heights           | 407.0                                                            |
| 423   | McPherson | Moundridge               | 406.2                                                            |
| 251   | Lyon      | North Lyon County        | 406.1                                                            |
| 467   | Wichita   | Leoti                    | 405.0                                                            |
| 421   | Osage     | Lyndon                   | 399.5                                                            |
| 226   | Meade     | Meade                    | 396.2                                                            |
| 438   | Pratt     | Skyline Schools          | 392.0                                                            |
| 338   | Jefferson | Valley Falls             | 386.0                                                            |
| 237   | Smith     | Smith Center             | 380.8                                                            |
| 335   | Jackson   | North Jackson            | 376.0                                                            |
| 208   | Trego     | Wakeeney                 | 370.3                                                            |
| 270   | Rooks     | Plainville               | 369.5                                                            |
| 274   | Logan     | Oakley                   | 366.1                                                            |
| 281   | Graham    | Graham County            | 366.1                                                            |

| USD # | County       | District Name             | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|--------------|---------------------------|------------------------------------------------------------------|
|       |              |                           |                                                                  |
| 344   | Linn         | Pleasanton                | 360.5                                                            |
| 286   | Chautauqua   | Chautauqua Co Community   | 358.7                                                            |
| 419   | McPherson    | Canton-Galva              | 357.5                                                            |
| 350   | Stafford     | St John-Hudson            | 345.0                                                            |
| 284   | Chase        | Chase County              | 344.5                                                            |
| 108   | Washington   | Washington Co. Schools    | 343.0                                                            |
| 223   | Washington   | Barnes                    | 340.0                                                            |
| 412   | Sheridan     | Hoxie Community Schools   | 339.0                                                            |
| 381   | Ford         | Spearville                | 338.5                                                            |
| 347   | Edwards      | Kinsley-Offerle           | 333.5                                                            |
| 298   | Lincoln      | Lincoln                   | 333.1                                                            |
| 294   | Decatur      | Oberlin                   | 332.0                                                            |
| 463   | Cowley       | Udall                     | 331.0                                                            |
| 105   | Rawlins      | Rawlins County            | 323.5                                                            |
| 444   | Rice         | Little River              | 320.8                                                            |
| 111   | Doniphan     | Doniphan West Schools     | 319.0                                                            |
| 358   | Sumner       | Oxford                    | 317.6                                                            |
| 282   | Elk          | West Elk                  | 317.5                                                            |
| 429   | Doniphan     | Troy Public Schools       | 317.0                                                            |
| 224   | Washington   | Clifton-Clyde             | 314.0                                                            |
| 300   | Comanche     | Comanche County           | 312.0                                                            |
| 462   | Cowley       | Central                   | 310.4                                                            |
| 393   | Dickinson    | Solomon                   | 307.0                                                            |
| 322   | Pottawatomie | Onaga-Havensville-Wheaton | 304.5                                                            |
| 454   | Osage        | Burlingame Public School  | 301.1                                                            |
| 272   | Mitchell     | Waconda                   | 297.0                                                            |
| 303   | Ness         | Ness City                 | 293.9                                                            |
| 507   | Haskell      | Satanta                   | 293.5                                                            |
| 271   | Rooks        | Stockton                  | 292.5                                                            |
| 395   | Rush         | LaCrosse                  | 291.0                                                            |
| 227   | Hodgeman     | Hodgeman County Schools   | 287.0                                                            |
| 293   | Gove         | Quinter Public Schools    | 286.5                                                            |
| 481   | Dickinson    | Rural Vista               | 284.5                                                            |
| 432   | Ellis        | Victoria                  | 281.0                                                            |
| 392   | Osborne      | Osborne County            | 280.1                                                            |
| 107   | Jewell       | Rock Hills                | 279.5                                                            |
| 297   | Cheyenne     | St Francis Comm Sch       | 277.0                                                            |
| 256   | Allen        | Marmaton Valley           | 276.5                                                            |
| 411   | Marion       | Goessel                   | 276.1                                                            |
| 310   | Reno         | Fairfield                 | 274.5                                                            |
| 311   | Reno         | Pretty Prairie            | 272.4                                                            |
| 349   | Stafford     | Stafford                  | 262.9                                                            |

|       |            |                          | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|------------|--------------------------|------------------------------------------------------------------|
| USD # | County     | District Name            |                                                                  |
| 456   | Osage      | Marais Des Cygnes Valley | 254.5                                                            |
| 492   | Butler     | Flinthills               | 254.3                                                            |
| 398   | Marion     | Peabody-Burns            | 253.0                                                            |
| 219   | Clark      | Minneola                 | 248.5                                                            |
| 360   | Sumner     | Caldwell                 | 247.0                                                            |
| 200   | Greeley    | Greeley County Schools   | 244.4                                                            |
| 371   | Gray       | Montezuma                | 241.8                                                            |
| 351   | Stafford   | Macksville               | 240.9                                                            |
| 482   | Lane       | Dighton                  | 232.0                                                            |
| 422   | Kiowa      | Kiowa County             | 229.0                                                            |
| 386   | Greenwood  | Madison-Virgil           | 228.5                                                            |
| 477   | Gray       | Ingalls                  | 227.0                                                            |
| 369   | Harvey     | Burrton                  | 225.5                                                            |
| 255   | Barber     | South Barber             | 225.0                                                            |
| 459   | Ford       | Bucklin                  | 224.1                                                            |
| 403   | Rush       | Otis-Bison               | 222.9                                                            |
| 299   | Lincoln    | Sylvan Grove             | 221.3                                                            |
| 110   | Phillips   | Thunder Ridge Schools    | 218.0                                                            |
| 245   | Coffey     | LeRoy-Gridley            | 214.1                                                            |
| 397   | Marion     | Centre                   | 213.5                                                            |
| 387   | Wilson     | Altoona-Midway           | 209.5                                                            |
| 426   | Republic   | Pike Valley              | 205.5                                                            |
| 334   | Cloud      | Southern Cloud           | 199.0                                                            |
| 479   | Anderson   | Crest                    | 197.5                                                            |
| 216   | Kearny     | Deerfield                | 197.0                                                            |
| 220   | Clark      | Ashland                  | 194.6                                                            |
| 209   | Stevens    | Moscow Public Schools    | 190.7                                                            |
| 241   | Wallace    | Wallace County Schools   | 185.5                                                            |
| 217   | Morton     | Rolla                    | 183.6                                                            |
| 316   | Thomas     | Golden Plains            | 181.9                                                            |
| 384   | Riley      | Blue Valley              | 180.0                                                            |
| 509   | Sumner     | South Haven              | 179.5                                                            |
| 212   | Norton     | Northern Valley          | 170.0                                                            |
| 359   | Sumner     | Argonia Public Schools   | 165.9                                                            |
| 401   | Rice       | Chase-Raymond            | 164.5                                                            |
| 285   | Chautauqua | Cedar Vale               | 163.6                                                            |
| 332   | Kingman    | Cunningham               | 157.8                                                            |
| 511   | Harper     | Attica                   | 155.1                                                            |
| 225   | Meade      | Fowler                   | 154.5                                                            |
| 326   | Phillips   | Logan                    | 152.5                                                            |
| 471   | Cowley     | Dexter                   | 145.0                                                            |
| 283   | Elk        | Elk Valley               | 140.0                                                            |

|       |           |                         | FTE Enroll<br>(inc 4 yr old at-risk<br>exc virtual)<br>9/20/2014 |
|-------|-----------|-------------------------|------------------------------------------------------------------|
| USD # | County    | District Name           |                                                                  |
| 103   | Cheyenne  | Cheylin                 | 137.0                                                            |
| 106   | Ness      | Western Plains          | 118.0                                                            |
| 399   | Russell   | Paradise                | 117.8                                                            |
| 496   | Pawnee    | Pawnee Heights          | 112.5                                                            |
| 314   | Thomas    | Brewster                | 111.0                                                            |
| 292   | Gove      | Wheatland               | 106.5                                                            |
| 502   | Edwards   | Lewis                   | 104.5                                                            |
| 269   | Rooks     | Palco                   | 103.5                                                            |
| 476   | Gray      | Copeland                | 103.0                                                            |
| 474   | Kiowa     | Haviland                | 101.3                                                            |
| 242   | Wallace   | Weskan                  | 95.7                                                             |
| 390   | Greenwood | Hamilton                | 88.0                                                             |
| 291   | Gove      | Grinnell Public Schools | 82.5                                                             |
| 275   | Logan     | Triplains               | 68.0                                                             |
| 468   | Lane      | Healy Public Schools    | 67.8                                                             |



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TO: Members, Legislative Post Audit Committee  
 FROM: Scott Frank, Legislative Post Auditor  
 DATE: September 20, 2012  
 SUBJECT: Update on School District Efficiency Audits

## **Budget Proviso**

As you may recall, the fiscal year 2013 appropriations bill passed during this past session (SB 294) included a proviso which requires Legislative Post Audit to conduct three school district efficiency audits. These voluntary audits would be similar to the series of seven school district efficiency audits our office conducted from July 2009 to June 2010. The proviso specifically requires:

- Legislative Post Audit will conduct three school district efficiency audits during fiscal year 2013.
- The districts will include one small, one medium, and one large school district. [These categories were not defined in the proviso.]
- The Legislative Post Audit Committee will decide how to select the districts, but selection must first be on a voluntary basis.

## **Selection Process**

At its July 7 meeting, the Post Audit Committee approved a plan for selecting the three school districts. That plan entailed:

- Our office would send a letter to all school board presidents and district superintendents to solicit volunteers for the audits. Volunteers would be taken up until September 1.
- We would select one volunteer from each of the following enrollment categories:
  - Small Districts (fewer than 500 students) – Roughly equivalent to districts with a 1A or 2A high school.
  - Medium Districts (500-4,000 students) – Roughly equivalent to districts with a 3A, 4A, or 5A high school.
  - Large Districts (4,000 or more students) – Roughly equivalent to districts with a 6A high school or multiple high schools.

In the event that there was more than one volunteer in an enrollment category, we would select a district at random from all volunteers within that category. In the event that there were no volunteers in a category, we would select a district at random from all school districts in that category.

- We would finalize our selections by September 15.

## **Districts Selected**

A number of districts inquired about the efficiency audits, and in the end six districts volunteered. Those volunteers included:

- Small Districts
  - St. Francis (selected)
- Medium Districts
  - Newton
  - Southeast (selected)
  - Wamego
  - Parsons
- Large Districts
  - Kansas City (selected)

St. Francis and Kansas City were selected for the small and large categories by default. We held a random lottery to select the medium district and the Southeast school district was chosen. The three districts that were selected, along with the other districts that were not selected, were formally notified this week.

## **Current Schedule**

We will begin work on the school district efficiency audits in the middle of October. The approved scope statement for this work is attached. Most of our fieldwork will be conducted between November 2012 and January 2013. We currently project that the final reports would be ready in late April, around the time of the veto session.

## SCOPE STATEMENT

### K-12 Education: Efficiency Audit of Selected School Districts

During fiscal year 2010, the Legislative Division of Post Audit conducted voluntary efficiency audits of school districts. Officials from several school districts volunteered for the audits as a way to help them identify ways they could reduce costs without affecting the education they provide students. In total, seven school district efficiency audits were conducted. Among other things, these audits found potential savings related to food service programs, high school scheduling, and consolidating administrative functions into a single building.

During the 2011 legislative session, legislators expressed an interest in having us perform an efficiency audit similar to those performed in 2009 and 2010. As a result of that interest, the Legislature included a proviso in the fiscal year 2013 appropriations bill requiring an audit of three school districts by the end of the fiscal year.

This school district performance audit answers the following question:

- 1. Could selected school districts achieve significant cost savings by improving resource management, and what effect would those actions have?** To answer this question, we would select three school districts for review (one small, one medium, and one large), with preference given to districts that voluntarily requested an audit. We would interview district officials, tour facilities, and compare each district's staffing and expenditures to its peers to identify areas where the district could potentially save money. We would evaluate each district's practices in the areas we identified to see if there are ways the districts could use fewer resources without significantly affecting their ability to educate students. Further, we would interview school district officials and others to identify the potential effect those actions might have on the local community, teachers, parents, and students. Finally, we would survey school districts to identify what types of efficiency measures they have already taken to reduce costs. We would perform additional work in this area as necessary.

**Estimated Resources:** 3 LPA staff

**Estimated Time:** 6 months (a)

- (a) *From the audit start date to our best estimate of when it would be ready for the committee. This time estimate includes a two-week agency review period.*