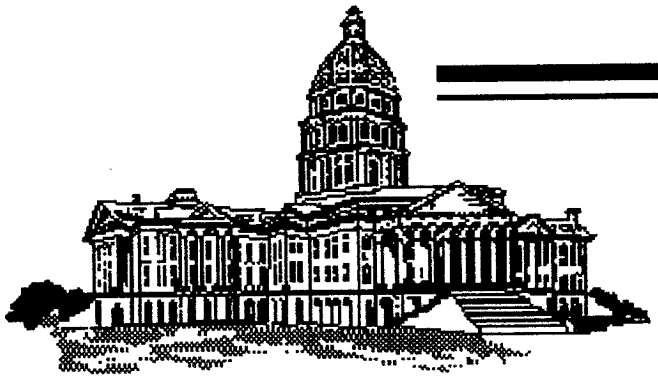

PERFORMANCE AUDIT REPORT

Analyzing the Relationships Between Funding Levels and the Quality of Education In Kansas School Districts

A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
January 1991

91-31

Legislative Post Audit Committee

Legislative Division of Post Audit

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PERFORMANCE AUDIT REPORT

ANALYZING THE RELATIONSHIPS BETWEEN FUNDING LEVELS AND THE QUALITY OF EDUCATION IN KANSAS SCHOOL DISTRICTS

OBTAINING AUDIT INFORMATION

This audit was conducted by Cindy Lash, Senior Auditor, and Cindy Denton and Rakesh Mohan, Auditors, of the Division's staff. Randy Tongier, Financial and Compliance Audit Manager, also provided assistance on this audit. If you need any additional information about the audit's findings, please contact Ms. Lash at the Division's offices.

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Summary of Legislative Post Audit's Findings

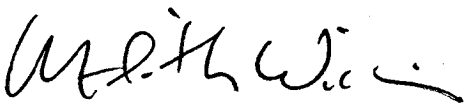
Do differences in funding levels for school districts with similar-sized enrollments result in differences in the quality of education? School districts' expenditures did not appear to be related to differences in students' performance. Even when district expenditure figures were corrected to account for the differing impact of fixed costs on districts of varying sizes, there appeared to be no relationship with the quality of education as measured by student performance.

What factors not directly related to funding may have an impact on the quality of education in school districts? A number of factors, such as smaller classes and socioeconomic influences, intuitively seem as though they "should" have an impact on the quality of education and thus on students' performance. In our analysis we compared these and other factors with students' performance but found no significant relationship.

We also visited 10 schools in different districts and interviewed the principals to find out what factors they thought contributed to their students' performance. Principals frequently mentioned the quality of teachers and high expectations for the students as major contributors to student performance. Four of the 10 schools were involved in formal improvement programs. All 10 schools were involved in some types of activities/attitudes that, according to the literature, can contribute to successful schools. These activities/attitudes include the school assisting parents to help their children master essential skills, a principal that has high expectations for teachers and students, and student involvement in extracurricular activities.

Do wealthier school districts spend more on education, and do they have lower mill levies than other school districts? We found that the 20 school districts that could be considered very wealthy spent more than other districts, but had a much lower mill levy, on average, than other districts. Among the remaining districts, the less wealth a district had, the less it spent. On average, however, mill levies did not change as these districts' wealth dropped. In fact, average mill levies for all but the very wealthy districts were about the same.

This report includes a recommendation that the Department of Education and the Legislature should explore the implications of different ways of comparing school districts' expenditures in their funding deliberations. We would be happy to discuss the findings presented in this report with any legislative committees, individual legislators, or other State officials. These findings are supported by a wealth of data which may allow us to answer additional questions about the audit findings or to further clarify the issues raised in the report.



Meredith Williams
Legislative Post Auditor

ANALYZING THE RELATIONSHIPS BETWEEN FUNDING LEVELS AND THE QUALITY OF EDUCATION IN KANSAS SCHOOL DISTRICTS

Kansas provides financial aid to the 304 school districts in the State. For fiscal year 1990, these districts received more than $900 million in State aid. The largest amount of State aid is provided through the School District Equalization Act. The Act established a formula for distributing State aid according to districts' local wealth and per-pupil budgets, within certain limits established by the Legislature.

The 1990 Legislature superseded the equalization formula. Because of budgetary constraints, it voted to distribute State aid for fiscal year 1991 by giving each district the same amount per pupil as it received during fiscal year 1990. Adjustments were made for decreases in districts' income tax rebates and increases in districts' operating expenditures for new facilities.

Legislative concerns have been expressed that lower funding levels for districts may result in lower-quality education and lesser educational opportunities. An additional concern raised during this audit was that "wealthy" school districts could spend more than relatively "poorer" districts on education while keeping their mill levies low. To address the initial concerns, the Legislative Post Audit Committee directed the Legislative Division of Post Audit to conduct a performance audit answering the first two questions listed below. To address the concerns about wealthy districts spending more and having lower mill levies than other districts, we answered the third question listed below, which we added for reporting purposes.

1. **Do differences in funding levels for school districts with similar-sized enrollments result in differences in the quality of education?**

2. **What factors not directly related to funding may have an impact on the quality of education in school districts?**

3. **Do wealthier school districts spend more on education, and do they have lower mill levies than other school districts?**

To address the first two questions, we obtained information from the Department of Education for regular student enrollments and the amount of money districts spent on education (general fund expenditures) for fiscal year 1989. To make meaningful comparisons, we developed a way to make expenditure comparisons that are valid across all enrollment levels. To determine the quality of education, we selected a number of "outcome" measures to quantify students' performance: various test scores, dropout rates, and attendance rates. Most of this information was available from the Department of Education, but we had to survey school districts to obtain achievement test scores.

When we analyzed these data, we found no consistent relationships between school districts' expenditure levels and their students' performance. In other words,

the quality of education for districts with similar characteristics, as measured by students' test scores and their dropout and attendance rates, generally did not appear to be affected by differences in those districts' funding levels.

We obtained information about a number of other factors that may affect students' performance, including the percentage of students receiving free and reduced price lunches (a widely used indicator of socioeconomic status), and pupil-teacher ratios. We analyzed these data as well, looking for any consistent relationships. (For example, to see if students' performance appeared to be affected by their socioeconomic status, or by having a smaller number of students per teacher.) Again, we found no consistent statistically significant relationships. Our findings were generally consistent with the findings of other similar studies around the country.

We also visited 10 schools in different districts and interviewed principals to learn what factors they thought contributed to their students' performance. We also asked them about the extent to which their schools were involved with activities frequently associated in the professional literature with successful schools. In general, the principals we interviewed attributed their students' performance to such things as excellence in teaching and student motivation. We found that all the schools were engaged in some of the activities associated with successful schools.

To answer the third question, we obtained information from the Department for each district's fiscal year 1990 assessed valuation, general fund expenditures, mill levy, and enrollments. We found that the 20 districts that could be considered very wealthy spent more than districts that were less wealthy, but had a much lower mill levy, on average, than other districts. Among the remaining districts, the less wealth a district had, the less it spent. On average, however, mill levies did not change as these districts' wealth dropped. In fact, average mill levies for all but the very wealthy districts were about the same.

Our findings are discussed in more detail in the sections that follow and in the appendices to this report. In conducting this audit, we followed all applicable government auditing standards set forth by the U.S. General Accounting Office.

Do Differences in Funding Levels for School Districts With Similar-Sized Enrollments Result in Differences In the Quality of Education Provided?

For this audit, we compiled and analyzed information that allowed us to quantify students' performance and compare it with school districts' general fund expenditure levels. In making our comparisons, we did not find a significant relationship between districts' expenditures levels and their students' performance. In other words, differences in funding levels for districts with similar characteristics did not appear to be related to differences in students' performance. The measures we developed or compiled for our analyses and our findings are described in the sections that follow.

We Developed a Way To Make Expenditure Comparisons That Are Valid Across All Enrollment Levels

A major thrust of this audit was to determine whether spending for education was related to differences in students' performance. Our first task, then, was to find out which districts actually spend more. When expenditures are being compared for school districts with widely varying enrollments, it is easy to draw invalid conclusions. An example helps explain why.

Compare expenditures between two Kansas school districts: USD #214 (Ulysses), and USD #271 (Stockton). Their enrollment levels and fiscal year 1989 general fund expenditures are listed below:

	FTE Enrollment	General Fund Expenditures	Expenditures Per Pupil
USD 214	1,555	$ 5,425,171	$ 3,489
USD 271	410	1,567,758	3,828

Because the two districts have such different enrollment levels, comparing their total expenditures is not meaningful. When expenditures per pupil are compared, USD 271 spent more. However, this comparison is not valid either. Here's why: Districts with smaller enrollments have fewer students over which to spread their fixed costs, so on a per-student basis they tend to have higher costs. Conversely, districts with large enrollments have more students over which to spread their fixed costs, so on a per-student basis they tend to have lower costs.

To solve this problem, we developed a way to make expenditure comparisons that are valid across all enrollment levels. Using districts' actual expenditures and enrollments in what is called a "regression analysis," we were able to compute a "normal" amount of expenditures for any given enrollment level. Comparing what districts' actually spent to their "normal" expenditures provides the basis for valid comparisons between school districts. For the two districts in our example, that comparison is shown on the following page.

	FTE Enrollment	1989 General Fund Expenditures	"Normal" Expenditures for the District's Size	% the District Spent Over or Under Its "Normal" Amount of Expenditures	Expenditures per Pupil
USD 214	1,555	$ 5,425,171	$ 4,716,059	+15%	3,489
USD 271	410	1,567,758	1,567,080	0%	3,828

As the table above shows, USD 214 spent 15 percent more than the "normal" amount of expenditures for its enrollment size, while USD 271 spent the amount a district of its size would "normally" spend. Thus, the answer to the question "which of these two districts actually spent more on education," is USD 214. Appendix A contains these rankings for all districts for the 1988-89 school year. (In our comparisons, Kansas school districts ranged from spending 38.6 percent more than the "normal" amount of expenditures for their size to 36.3 percent less.)

To Measure the Quality of Education, We Selected a Number of "Outcome" Measures to Quantify Students' Performance

Quality of education is a broad term with no standard definition. For this audit, we defined education quality in terms of students' performance on a number of quantifiable measures, such as test scores and dropout rates. Although there is some disagreement within the educational field as to whether these are the best measures of education quality, such measures are commonly used in studies of education quality because they generally are the only comparable information available.

Surprisingly, although education is the single largest item in the State's budget, very little information on the results of that spending is available for comparison and analysis. One reason is that no standardized tests are currently required for all Kansas primary and secondary students. Further, the standardized tests that are given are not uniformly administered. Because of recent national and State initiatives, this situation may improve in the near future, as described in the box on the facing page. The information we were able to obtain to help quantify students' performance is described briefly below.

- **Minimum competency test scores.** The Legislature required these tests beginning in 1980 to determine whether students had achieved at least the minimum competency in skills needed to function and survive in today's society. During the 1989 Session, the Legislature discontinued these tests, but authorized funding for the development of new Statewide assessments in math and communications. The minimum competency scores represent the percentage of students in each district that passed the State's examination. We obtained 4th and 8th grade scores in math and reading for all districts from the Department of Education for 1989.

- **Achievement test scores.** According to a recent Department survey, there are more than 20 achievement tests in use across the State. Unlike the State's minimum competency test, these national achievement tests are designed to measure how students compare to all other students who took the test. Nationwide, half the students will score above the 50th percentile and half will score below. Only two achievement tests are widely used in Kansas: The Iowa Test of

The Availability of Comparable Data About Students' Performance May Improve in the Near Future

Although we experienced problems during this audit trying to obtain comparable data to quantify students' performance, this situation may be changing as a result of national and Statewide initiatives.

A national board has recently proposed that schools assess and routinely report on students' "accomplishments." The Governmental Accounting Standards Board recently issued recommendations for reporting "accomplishments" in elementary and secondary education. For example, the Board proposed that schools routinely report on the results of achievement test scores and on the percentage of students who achieved a specified gain in their test scores during the school year.

The Board also recommended that schools routinely assess and report on less quantifiable things, such as students' feelings of self-esteem, and parents and students opinions about whether the school is conducive to learning. These recommendations are not binding on schools, but they do point to the increased national interest in schools providing uniform, measurable data on student performance. Those data have been lacking in the past.

In Kansas, two new Statewide student assessments will be tested in the coming years, providing some uniform "results" data about students' achievements. The State Mathematics Assessment, slated for initial testing in 1991, will measure students' achievement on specific mathematics objectives. The State Communication Assessment, which will be tested in 1992, will measure students' achievement on specific communication objectives in the areas of reading, writing, speaking, listening and interpersonal communication.

An educational task force in Kansas has also recommended that student performance data be collected and analyzed "to increase school accountability for and foster improvement in educational quality." In late 1989, the State Board of Education established the Outcomes Based Accreditation Task Force, which comprised school administrators and teachers, legislators, members of the business community, and representatives from State and local boards of education, private schools, and universities.

This task force recommended that Statewide data be collected in such areas as course enrollment patterns, graduation rates, post-secondary follow-up, and performance on a national achievement test, such as the National Assessment of Educational Progress.

Basic Skills, and the Science Research Associates (SRA) Achievement Series Test. (Even then, we could not use all districts' scores for these two tests because some districts tested students at different times of the year, and some tested different grades than others.) We surveyed school districts to obtain 4th and 8th grade scores in math and reading from districts that administered the Iowa Tests of Basic Skills in the Spring of 1989, and 4th, 8th and 11th grade math and reading scores from districts that administered the SRA Achievement Series Test during that timeframe. The scores we used in our analyses represented the average score achieved by students in a district.

(An item of note: we did not use the American College Testing Program scores (ACT) in our analysis because of the large differences we found in the percentage of seniors taking the exam. In some districts, all seniors were encouraged to take the exam; in others, only college-bound students took the exam. Such differences made these test scores incomparable.)

- **Attendance rates.** These rates are calculated as the average daily number of students in attendance in a district divided by the average daily enrollment. We obtained this information from the Department of Education.

- **Dropout rates.** These rates represent the number of students who left school before graduating (except those who transferred to another school or died), divided by the district's enrollment in grades 9 through 12. We obtained this information from the Department of Education.

For Districts With Similar Characteristics, Differences in Their Expenditure Levels Did Not Appear To Be Related To Differences In Their Students' Performance

For our comparisons, we obtained information from the Department of Education for regular student enrollments and districts' general fund expenditures for fiscal year 1989. We used fiscal year 1989 data because one of our measures of student performance—the Statewide minimum competency test—was discontinued after that year. We focused on general fund expenditures because they are the best measure of district spending on instructional activities.

Courts Find Differences in Educational Opportunity Based on Differences in Funding

In recent years a number of states have faced lawsuits involving educational funding. In these rulings, the presumption of the court seems to be that districts that do not spend as much as other districts cannot offer the same educational *opportunity* to their students.

In Kentucky, for example, the State Supreme Court ruled that students in property-poor districts received inadequate and inferior educational opportunities compared with those offered to students in the more affluent Kentucky districts. The Montana Supreme Court ruled that Montana's school finance system violated a constitutional requirement to provide equality of educational opportunity to students, citing differences in spending levels between rich and poor districts. Similarly, the Texas Supreme Court concluded that "the amount of money spent on a student's education has a real and meaningful impact on the educational opportunity offered to that student."

These court opinions have not ruled that differences in funding are related to differences in student *outcomes*, but rather only to educational *opportunity*.

Determining whether a relationship exists between the amount districts spent and their students' performance involved comparing similar districts' general fund expenditure levels, as described earlier in this report, and their students' test scores and drop-out and attendance rates. If a statistically significant relationship existed, districts with higher levels of expenditures would have consistently higher student test results, and districts with lower expenditure levels would have consistently lower test results.

To try to isolate the impact of expenditures on students' performance, we sorted districts into groups with similar characteristics for our comparisons. (The professional literature on education mentions a variety of other factors that may contribute to students' performance, including student-teacher ratios and the socioeconomic levels of students' families.) Those characteristics were as follows:

- student-teacher ratios
- average teacher salaries
- percentage of students receiving subsidized lunches (a common measure of socioeconomic status)
- average taxable income within a district
- enrollment levels

In all, we analyzed information for 18 groups of districts. These 18 groups covered 223 (75 percent) of the State's school districts. For the rest of the districts, their groups were too small to make meaningful comparisons.

We ranked and compared the information we had for each group of districts to see whether districts that spent more had consistently higher levels of student performance. We found no consistent relationships. The few comparisons that had statistically significant relationships were isolated and did not show any meaningful patterns.

Most other studies also have not found relationships between school districts' expenditures and their students' outcomes. A 1986 review of 65 studies examining the relationship between expenditures per pupil and student performance found significant, positive relationships in only 13 (20 percent) of the studies.

Recent performance audits in North Carolina and Tennessee also found little or no direct relationship between expenditures and test results. In North Carolina, auditors found no direct correlation between total expenditures and test scores. In Tennessee, auditors noted that schools that spent more had slightly higher test scores, but concluded that it would take a 35 percent increase in expenditures per pupil to bring about even small gains in student performance.

Closer to home, researchers from the University of Kansas examined the relationship between districts' per-pupil expenditures and outcomes on the Kansas minimum competency tests in 1986. They found no relationship between expenditures and test results in math, and only a slight relationship between spending and students' test results in reading.

Conclusion

No doubt it is possible to find specific instances in which school districts with higher spending levels have higher levels of student performance, or vice-versa. Overall, however, our analyses and studies by other groups have showed that differences in the amount school districts with similar characteristics spend do not appear to be related to differences in their students' performance.

Different ways of comparing district's expenditures can result in very different conclusions. Because this may have implications for current and projected funding formulas, we would urge the Department of Education and the Legislature to explore this issue further.

Recommendation

The Department of Education and the Legislature should explore the implications of different ways of comparing school districts' expenditures in their funding deliberations.

What Factors Not Directly Related to Funding May Have an Impact on the Quality of Education?

We obtained data about a number of factors that the professional literature on education mentions as potentially affecting how well students perform. In ranking and comparing these data with students' test results and dropout and attendance rates, we again found no significant relationships. We also looked at more subjective factors (such as parent involvement, the role of the principal, and student-recognition activities) at 10 schools, but saw no readily discernible relationships between these schools' activities or philosophies in these areas and their students' performance.

We Found No Significant Relationships Between Students' Performance and a Variety of Other Factors

A number of factors intuitively seem as though they "should" have an impact on the quality of education and thus on students' performance. For example, it seems plausible that students will learn more in smaller classes where they can receive more individual attention, and that school districts that pay higher salaries will be able to attract and retain the highest quality teachers who can provide a better education.

It also has been suggested that students from middle- and upper-class families perform better, regardless of other factors in the school setting, and that students in small districts may benefit from the personal recognition that occurs in small settings. (Others have countered that students in large districts may benefit because they have more educational opportunities than are available in small districts).

We used the same methodology described in the previous question to test these assumptions; that is, to see whether certain factors had an identifiable, consistent effect on students' minimum competency and achievement test scores, attendance rates, and dropout rates. As before, we grouped districts with similar characteristics for our analysis of each factor. We found no consistent relationships between any of the student performance measures and pupil-teacher ratios, average teacher salaries, taxable income per pupil, or enrollment levels.

We found a very weak relationship between the percentage of students receiving subsidized lunches (a widely used indicator of students' socioeconomic status) and students' dropout rate. For 4 of the 16 groups we analyzed for this factor, as the percentage of students who received subsidized lunches increased, the dropout rate increased as well. When we explored this relationship further for <u>all</u> school districts, we found that the percent of students receiving subsidized lunches was related to students' dropout rate, but the relationship was very slight.

A great deal of research has been done within the education field to try to determine the causes of student achievement, but the overall results have been inconclusive. Researchers generally have been unable to establish a statistically significant relationship between students' performance and any of the factors that are often thought

to be important, such as pupil-teacher ratios and expenditures. Researchers are currently exploring the effect of more subjective factors, such as school climate, goals and philosophy of the schools' leadership, and parental involvement in school activities.

We Saw More Similarities Than Differences Among the Schools We Visited

We visited 10 schools in different districts and interviewed principals to find out what factors they thought contributed to their students' performance. We also wanted to learn the extent to which these schools were involved in activities frequently associated in the professional literature with successful schools. The schools we visited are listed below:

- Custer Hill Elementary, Junction City
- Elwood Elementary, Elwood
- Halstead Elementary, Halstead
- Hesston Elementary, Hesston
- Highland Elementary, Highland
- Ottawa Middle School, Ottawa
- Pioneer Junior High, Bonner Springs
- Shawnee Mission South, Shawnee Mission
- Sumner Academy of Arts and Sciences, Kansas City
- Winfield Scott Elementary, Fort Scott

We selected these schools based on several criteria. Two elementary schools were chosen because of their long-standing involvement in a formal school improvement program. Two high schools were chosen from the State's five largest districts. The remaining six schools were matched pairs that generally were similar except for their students' test scores; each pair had one relatively high-scoring school and one relatively low-scoring school.

Principals most frequently mentioned the quality of teachers as the major contributor to student performance. Many also noted the importance of having high expectations for the students. Some principals thought socioeconomic status had an effect on their students' performance, although one principal countered that schools should not use low socioeconomic status as an excuse for poor performance. The availability of learning resources, such as computers, was also noted. During our visits we noticed that it was common for the schools to have a computer in every classroom, yet one of the high-scoring schools had very few computers, while one of the low-scoring schools had a lot of computers. Other factors mentioned by the principals included small class size, community values, and students' attitudes toward school.

Four of the 10 schools were involved in formal school improvement programs. The remainder reported involvement in some type of improvement activities as well. These activities included the following:

•preparing to implement outcome-based education
•offering specialized reading and writing programs
•evaluating curricula on an annual basis

Although a few principals said it was too soon to see any effect from their school improvement activities, most said they thought such activities helped improve their students' performance. They noted such things as a decline in failing grades, gains in students' self-esteem, grade-level gains, and increases in college entrance exam scores. When we reviewed five years of standardized test scores for these 10 schools, however, we found no significant changes in the composite test scores for selected grades.

In general, it appeared that all 10 schools we visited were involved in at least some of the types of activities that can contribute to successful schools. We also interviewed principals about a number of issues that have been associated in the research literature with successful schools. Although opinions in this area are diverse, most of the research on excellent or successful schools conducted in the 1980s suggested that certain factors or activities could make a difference. Some of these factors, and the extent to which school principals indicated the schools were involved in them, are described below.

- Role of the principal. The literature suggests that principals in effective schools tend to be instructional leaders rather than administrative leaders, to make frequent visits to classrooms, and to have high expectations for their teachers and students. Several principals we talked to viewed themselves as the instructional leader of their schools—as the head teacher, in effect. A majority said they thought their primary responsibility was to give students the best education possible, and to help them realize their full academic potential. Elementary school principals reportedly spent more time in classrooms than principals at other levels, often to observe teachers and monitor students' responses, but also to teach individual lessons, encourage students, demonstrate teaching techniques, and help individual students.

- Parent involvement in school activities. The degree of parental involvement has been noted in effective schools, particularly parents' involvement in helping their children master essential skills. Five of the six elementary schools we visited reported extensive involvement by parents, including assisting in classrooms, serving on committees, and helping with social events. Parent-teacher conferences were held at least annually at all elementary schools. Parental involvement with the schools decreased noticeably at the middle schools and high schools. Parents were not directly involved in policy-making at any of the schools, although several schools had some type of advisory committee (other than PTA) for parents to express their concerns and opinions.

- Teacher certification and turnover rates. The literature suggests that a low turnover rate and an emphasis on teachers teaching only in their primary sub-

ject area positively affects student performance. In two of the 10 schools we visited, two teachers did not appear to have the proper endorsement for the subject they were teaching. Five schools had a very low teacher turnover rate—five percent or less—while turnover rates at the remaining five schools ranged from 8 to 15 percent for the 1990-91 school year.

- Teacher involvement in the development of school policy and selection of teaching materials. The research also suggests that it is important for teachers to participate in school decisionmaking. At all but the two high schools we visited, teachers reportedly were involved in making school policy (generally through various types of advisory committees), and at all but one middle school, teachers were involved in selecting teaching materials.

- Student involvement in extracurricular activities. At the secondary school level, high student participation in extracurricular activities has been associated with successful schools. At the middle school level, some schools offered only social or sports-oriented activities. At the high school level, a full range of academic and non-academic extracurricular activities was available. Only two of the six elementary schools we visited had extracurricular activities for their students. At one of these, activity clubs were held for one hour a week during school hours to encourage all students to participate.

- Student reward/incentive systems. At the secondary school level, a system of rewards and incentives that emphasized academic excellence has been associated with successful schools. All the schools we visited reported some system of rewards and incentives for both academic and non-academic activities. At the elementary level, this included such things as awards for good behavior, reading awards, birthday recognition, and academic progress awards. At the middle and high school levels, this most often took the form of awards assemblies that recognized academic and athletic excellence.

- Discipline. The literature suggests that successful schools tend to be orderly and disciplined. All the schools we visited reported that they experienced only minor disciplinary problems. Most problems were reportedly handled by the classroom teachers; five of the 10 schools used formal "assertive discipline" or "positive discipline" programs.

Conclusion

Conventional wisdom may suggest that certain factors should have an impact on students' performance. But our work during this audit, and the work of education researchers in general, has not established any conclusive relationships in these areas.

Recommendation

The Department of Education should ensure that all teachers have the proper endorsement for the subjects they teach. The Department should take follow-up action regarding the two teachers we identified who were not properly endorsed.

Do Districts That Spend More on Education Have Low Mill Levies?

While assessing the same mill levy as property-poor districts, property-rich school districts can raise more money to finance local education simply because of the size of their tax base. Legislative questions were raised about whether wealthy districts were spending more on education with relatively low mill levies, while less wealthy districts were spending less even though they had relatively high property taxes.

We found that 20 school districts that could be considered very wealthy spent more than districts that were less wealthy, but had a much lower mill levy, on average, than other districts. Among the remaining districts, the less wealth a district had, the less it spent. On average, however, mill levies did not change as these districts' wealth dropped. In fact, average mill levies for all but the very wealthy districts were about the same.

Districts That Can Be Considered Very Wealthy Spent More on Education Than Less-Wealthy Districts, and Had Lower Mill Levies

We obtained information from the Department of Education for each district's fiscal year 1990 assessed property valuation, general fund expenditures, mill levy, and enrollments. We used fiscal year 1990 information for this part of the audit because that was the first year after Statewide property reappraisal, and one of our main concerns here was mill levies.

We arrayed all school districts into four groups, ranging from those that could be considered very wealthy (they had a very high assessed property valuation compared with their "normal" expenditures) to those that could be considered relatively poorer (they had a low assessed property valuation compared with the "normal" expenditures for their enrollment level).

In all, 20 districts fell into the very wealthy group, 30 fell into the wealthy group, 127 districts had moderate wealth, and 126 districts had relatively low wealth. (The districts assigned to each group are shown in Appendix B) For each group, we calculated the following:

- an average of how much districts actually spent on education over or under the "normal" expenditure level for their enrollment.
- an average mill levy
- the average percent of districts' general fund expenditures that were financed through local property taxes

Educational Expenditures and Local Funding

Districts Grouped By
Their Relative Wealth
We defined wealth as assessed property valuation compared with districts' educational financial need.

	Avg. % of Costs Over/Under "Normal"	Avg. % of General Fund Expenditures From Local Taxes	Avg. Mill Levy
1. This group of 20 districts is very wealthy. a. This group had $20-170 of assessed property valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group, they spent much more than "normal". c. A very high pecentage of their General Fund revenues came from local taxes. d. Their average mill levies were much lower than all other districts' levies.	+19% more	95% local taxes	31 mills
2. This group of 30 districts is wealthy. a. This group had $13-18 of assessed property valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group, they spent somewhat more than "normal". c. As a group, about three-fourths of their General Fund revenues came from local taxes. d. On average, their mill levies were about the same as all but the very wealthy group of districts.	+4% more	73% local taxes	51 mills
3. This group of 127 districts has moderate wealth. a. This group had $8-13 of assessed property valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group they spent about what was "normal". c. As a group, about half their General Fund revenues came from local taxes. d. On average, their mill levies were about the same as all but the very wealthy group of districts.	0%="Normal"	49% local taxes	51 mills
4. This group of 126 districts has relatively low wealth. a. This group had $2-7 of assessed property valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group they spent somewhat less than "normal". c. As a group, less than one-third of their General Fund revenues came from local taxes. d. Their average mill levies were about the same as all but the very wealthy group of districts.	-3% less	31% local taxes	50 mills
Educational expenditures and local funding data for <u>all</u> Kansas school districts.	0%="Normal"	47% local taxes	49 mills

When we ranked and compared districts' spending and their mill levy rates, we found that the 20 wealthiest districts spent considerably more on education than "normal" (about 19 percent more), and had the lowest mill levies (on average, about 31 mills). In other words, their spending on education was high and their tax rates were low. These 20 districts, which generally had large utility companies or significant oil and gas reserves that bolstered their assessed valuations, also financed about 95 percent of their general fund instructional expenditures from local taxes raised by mill levies. Appendix B shows this information for all four groups of districts as well as by enrollment category.

Among the remaining districts, the less wealth a district had, the less it spent; however, mill levies did not change as these districts' wealth dropped. In fact, for the three other groups of districts (those that were wealthy, those with moderate wealth, and those with relatively low wealth), the average mill levies were about the same.

As the chart on the facing page shows, these three groups, which account for the majority of districts, levied an average of about 50 mills regardless of their wealth. As a district's relative wealth declines, the same mill levy will bring in less money in property taxes. We also found that, as districts' relative wealth declined, they also spent less on education. The group of districts with the lowest relative wealth actually spent an average of three percent less than "normal."

Appendix C provides detailed information on all districts. The appendix shows mill levies, data on actual and "normal" expenditures, assessed property valuations, enrollments, and wealth categories.

Conclusion

Legislative concerns were expressed that wealthy districts were spending more on education with relatively low mill levies, while less wealthy districts were spending less even though they had relatively high property taxes. It is no doubt possible to find examples of this in comparing individual school districts, and it was true for the 20 wealthiest districts in the State. However, this was not the case for the 30 other wealthy districts, or for the 253 less wealthy districts.

APPENDIX A

Education Data for the 1988/1989 School Year

The data provided here was used in our analysis. At the top of the page the high, median, and low for each category is provided for reference. The data is provided for all school districts and includes the percent that actual expenditures were over or under "normal" expenditures, district characteristics, and student performance data for the school year 1988/1989.

School District	Enrollment	Percent that Actual Expenditures were over/under "Normal" Expenditures (a)	District Characteristics: Pupil-Teacher Ratio	Taxable Income Per Pupil	Average Teachers' Salary	Percent of Students Receiving Subsidized Lunches	Student Performance Data: Attendance Ratio	Drop-Out Rate	Minimum Competency Tests (b) Reading 4th	Reading 8th	Math 4th	Math 8th	SRA Achievement Series (c) 4th G Reading	4th G Math	8th G Reading	8th G Math	11th G Reading	11th G Math	Iowa Test of Basic Skills (c) 4th G Reading	4th G Math	8th G Reading	8th G Math
		%		$	$	%		%														
All Districts: High	43,717.3	39	19.6	33,362	33,112	68	98.68	11.9	100	100	100	100	90	98	86	96	77	87	96	97	93	99
Median	538.5	0	13.3	26,905	25,846	28	95.39	2.7	93	95	92	83	72	79	68	76	61	69	61	70	59	70
Low	74.0	(36)	6.2	10,403	17,863	1	84.22	0.0	58	62	55	33	45	44	36	50	30	33	28	28	16	12
ALLEN																						
256 Marmaton Valley	308.5	(3)	11.6	31,410	27,955	44	94.53	0	77	96	77	48							38	50	42	44
257 Iola	1,745.3	(7)	16.9	22,892	26,842	39	96.88	7.5	86	90	83	76										
258 Humboldt	630.0	(1)	15.9	22,877	30,916	25	95.25	2.2	96	97	100	82							61	70		
ANDERSON																						
365 Garnett	955.0	3	12.8	31,901	24,672	19	95.07	3.8	95	91	95	83	69	83	68	78	63	60				
479 Crest	292.5	(3)	14.0	19,205	27,019	30	96.30	3.7	82	80	94	72										
ATCHINSON																						
377 Atchinson Co Comm Schools	809.5	21	12.9	23,671	25,112	30	96.85	5.3	85	96	87	93										
409 Atchinson Public Schools	1,671.1	(4)	17.9	34,907	26,414	43	92.28	5.2	95	86	91	86							57	67	59	55
BARBER																			81	83	86	90
254 Barber County North	799.0	4	13.1	28,528	25,019	28	95.82	4.6	92	97	92	85										
255 South Barber	312.2	8	11.1	28,449	26,166	27	96.59	1.9	100	95	100	73	83	91	62	79	54	69				
BARTON																						
354 Claflin	233.5	9	9.2	34,163	22,131	32	95.26	0.0	100	100	100	54	64	86	68	75						
355 Ellinwood Public Schools	551.6	12	13.5	27,957	28,284	29	95.47	1.8	92	91	95	76	69	85								
428 Great Bend	3,253.7	(4)	16.5	33,142	25,662	30	94.11	5.3	94	96	90	87										
431 Hoisington	727.0	12	13.9	28,934	25,768	28	95.09	2.7	97	98	99	96										
BOURBON																						
234 Ft Scott	2,048.2	(14)	17.7	28,107	25,056	29	94.08	4.8	94	96	90	85	74	81	70	75	58	66				
235 Uniontown	475.2	1	13.8	18,268	26,681	37	95.74	4.0	94	83	87	83					68	78				
BROWN																						
415 Hiawatha	1,148.5	9	16.1	27,420	28,308	33	96.72	3.2	88	95	92	90										
430 Brown County	630.9	8	12.6	21,191	27,298	43	95.84	3.7	100	98	100	89							74	71	82	85
BUTLER																						
205 Leon	673.5	(3)	15.9	19,514	24,390	21	94.50	4.7	95	89	82	80							39	40	56	61
206 Remington-Whitewater	489.5	16	12.4	29,431	26,149	22	94.99	1.4	97	100	95	100	78	86	73	83	63	58				
375 Circle	1,190.0	7	17.1	22,542	28,377	21	94.78	3.8	91	97	84	70	65	62	68	72	68	76				
385 Andover	1,595.5	(5)	18.3	27,220	28,257	8	94.04	1.9	91	92	88	76										

(a) "Normal" expenditures represent the amount a district would spend if its spending patterns were similar to other districts.
(b) Scores represent the percentage of students who passed the test.
(c) Scores represent the average percentile level achieved by the students.

394 Rose Hill Public Schools	1,295.0	7	17.1	21,833	28,934	9	94.79	2.2	96	91	90	73	76	81	61	67						
396 Douglass Public Schools	707.3	(3)	16.5	24,077	27,635	16	94.83	6.1	87	96	89	78										
402 Augusta	1,881.9	(10)	17.9	69,703	28,833	18	95.17	3.4	88	89	84	54										
490 El Dorado	2,034.9	(7)	18.0	34,880	26,839	25	95.17	8.8	92	95	93	89										
492 Flinthills	240.0	(1)	9.4	17,602	23,611	19	94.94	1.2	89	95	79	50			72	71						
CHASE																						
284 Chase County	547.0	(1)	13.7	24,146	24,053	31	94.54	2.8	100	94	93	94										
CHAUTAUQUA																						
285 Cedar Vale	199.5	(33)	12.1	21,100	21,721	50	96.23	9.5	92	85	77	62	66	85	84	78	53	58				
286 Chautauqua Co Community	478.5	(9)	13.5	20,354	24,989	39	95.76	1.4	58	94	69	86	58	64	61	65	64	68				
CHEROKEE																						
404 Riverton	711.5	3	16.4	10,403	26,936	31	95.91	3.0	77	91	83	86										
493 Columbus	1,255.5	3	14.4	22,026	25,407	36	97.13	5.2	93	90	91	85							58	75	55	72
499 Galena	698.5	12	14.1	20,697	24,296	36	84.22	8.3	98	86	100	71							44	54	46	43
508 Baxter Springs	888.0	3	15.5	23,964	27,036	34	94.63	5.5	91	85	93	62							63	93	52	77
CHEYENNE																						
103 Cheylin	213.0	0	9.9	32,725	24,111	31	95.76	3.5	92	94	92	69										
297 St Francis Community Schools	435.0	(16)	12.1	28,305	25,675	37	96.36	2.2	100	97	100	81										
CLARK																						
219 Minneola	194.0	(8)	10.5	29,985	23,553	27	95.18	0.0	100	100	100	87	83	98	58	86	60	75				
220 Ashland	245.0	6	11.2	38,905	28,293	26	88.06	0.0	93	93	86	53	82	90								
CLAY																						
379 Clay Center	1,553.5	(8)	15.8	29,059	26,319	28	96.05	2.3	90	97	93	92										
CLOUD																						
333 Concordia	1,352.5	13	14.7	30,060	26,889	33	96.78	3.8	88	90	88	81	68	66	66	76						
334 Southern Cloud	261.0	(8)	9.2	29,567	21,911	25	96.84	3.7	100	94	100	82	78	86	72	75	70	63				
COFFEY																						
243 Lebo-Waverly	505.2	1	13.7	27,580	23,785	31	94.76	1.7	100	97	97	76										
244 Burlington	818.8	17	15.0	24,314	27,404	25	95.24	2.3	83	95	82	98	62	59	61	78	62	69				
245 Leroy-Gridley	307.0	4	9.5	30,070	21,852	22	95.04	0.0	90	92	93	88	68	68	46	72	63	66				
COMANCHE																						
300 Comanche County	423.6	20	12.3	28,863	26,262	30	96.01	0.0	97	91	90	72	77	88	72	77						
COWLEY																						
462 Central	400.1	(8)	12.4	20,227	22,813	42	93.89	3.0	84	95	87	93	63	68								
463 Udall	356.0	(5)	11.1	28,884	21,745	17	93.27	11.9	83	96	92	86										
465 Winfield	2,253.8	(4)	17.0	33,401	27,027	25	95.35	5.4	89	93	83	91	65	68	66	73						
470 Arkansas City	3,025.4	(3)	19.1	27,745	28,198	31	94.23	7.9	88	87	83	71										
471 Dexter	163.5	(21)	10.0	19,434	21,633	56	95.41	0.0	100	89	100	67							96	97	16	12
CRAWFORD																						
246 Northeast	585.0	(12)	15.9	22,407	24,873	44	95.22	3.5	65	90	67	88							58	50	91	93
247 Cherokee	786.5	14	13.3	19,548	26,937	39	95.60	1.9	94	90	91	58										
248 Girard	1,092.0	(9)	17.6	21,764	29,257	30	94.70	6.2	93	95	95	73										

School District	Enrollment	Percent that Actual Expenditures were over/under "Normal" Expenditures	Pupil-Teacher Ratio	Taxable Income Per Pupil	Average Teachers' Salary	Percent of Students Receiving Subsidized Lunches	Attendance Ratio	Drop-Out Rate	Minimum Competency Tests: Reading 4th	Reading 8th	Math 4th	Math 8th	SRA Achievement Series: 4th G Reading	4th G Math	8th G Reading	8th G Math	11th G Reading	11th G Math	Iowa Test of Basic Skills: 4th G Reading	4th G Math	8th G Reading	8th G Math
		%		$	$	%		%														
All Districts: High	43,717.3	39	19.6	83,362	33,112	68	98.68	11.9	100	100	100	100	90	98	86	96	77	87	96	97	93	99
Median	538.5	0	13.3	26,905	25,846	28	95.39	2.7	93	95	92	83	72	79	68	76	61	69	61	70	59	70
Low	74.0	(36)	6.2	10,403	17,863	1	84.22	0.0	58	62	55	33	45	44	36	50	30	33	28	28	16	12
249 Frontenac Public Schools	421.5	4	13.6	28,220	27,093	22	95.14	4.0	91	81	88	58							50	31		
250 Pittsburg	2,728.2	(5)	19.2	33,989	27,137	32	94.63	4.8	93	90	94	83										
DECATUR																						
294 Oberlin	578.0	(11)	13.5	30,139	24,168	28	95.58	0.6	93	100	91	83	68	81								
295 Prairie Heights	128.0	(29)	8.1	27,202	20,627	46	97.34	7.4	93	75	71	50	68	60	66	71	67	79				
DICKINSON																						
393 Solomon	290.0	0	10.7	30,910	26,544	28	93.80	4.4	94	89	94	53										
435 Abilene	1,378.2	2	15.9	31,564	29,115	28	95.57	5.2	88	97	85	82										
473 Chapman	1,235.2	(1)	15.9	19,462	29,174	32	95.50	4.5	85	88	89	85							63	70	66	81
481 Rural Vista	369.5	6	10.0	26,519	21,839	33	94.46	6.4	82	91	82	88							78	76	74	86
487 Herington	581.1	1	13.7	24,264	26,265	32	94.53	3.4	96	98	96	88										
DONIPHAN																						
406 Wathena	491.0	(7)	14.7	22,267	23,082	30	96.32	3.8	90	91	83	84							45	54	62	63
425 Highland	281.0	(9)	12.1	23,641	24,291	41	96.53	1.1	100	96	100	96							66	80	77	96
429 Troy Public Schools	387.5	(21)	12.7	26,405	22,325	24	95.61	7.8	100	92	100	76	70	87	68	62						
433 Midway Schools	211.0	(22)	11.5	27,706	21,571	33	96.02	1.4	81	62	75	54										
486 Elwood	227.1	(4)	11.5	15,049	25,706	50	94.21	11.3	100	79	92	63	45	62	36	54	46	36				
DOUGLAS																			86	90	68	84
348 Baldwin City	931.8	5	14.4	25,705	25,884	14	95.91	6.6	95	97	95	89							70	77		
491 Eudora	793.8	3	17.3	25,073	28,868	22	93.53	10.8	94	89	91	70										
497 Lawrence	7,862.6	(4)	18.3	39,672	28,722	25	94.62	4.2	92	89	90	68										
EDWARDS																						
347 Kinsley-Offerle	386.7	22	12.7	52,067	26,928	31	93.80	5.2	100	95	96	86	76	87	73	60	61	66				
502 Lewis	184.0	(20)	9.8	32,604	23,093	15	96.98	3.2	100	100	91	75	69	80	69	72	44	55				
ELK																						
282 West Elk	432.0	(11)	12.3	25,998	22,997	47	95.55	3.2	97	100	100	93										
283 Elk Valley	185.0	(27)	9.8	19,067	19,487	68	93.71	3.2	100	67	90	67										
ELLIS																						
388 Ellis	362.0	(1)	12.0	30,905	27,072	29	98.46	0.7	94	100	94	91										
432 Victoria	397.0	(10)	13.3	21,897	26,539	23	97.25	1.6	96	100	100	94										
489 Hays	3,301.4	(8)	16.9	29,879	25,967	22	94.25	1.0	98	96	97	90	71	76	64	70						

ELLSWORTH																									
327 Ellsworth	722.0	17	13.8	27,705	28,446	23	96.36	1.4	93	98	89	88	74	86	64	73									
328 Lorraine	495.0	39	10.0	27,170	24,344	27	96.77	0.6	93	100	95	100	72	79	75	84									
FINNEY																									
363 Holcomb	635.5	30	14.1	13,924	30,720	28	94.70	1.8	88	92	92	70	56	72	63	53									
457 Garden City	5,962.7	(4)	19.6	26,132	23,971	39	93.59	9.3	82	86	78	63													
FORD																									
381 Spearville-Windthrost	255.0	(17)	12.4	25,169	26,314	20	96.42	0.0	89	100	95	93	73	76	75	86									
443 Dodge City	4,201.3	(10)	18.0	29,100	27,132	34	94.73	8.2	94	89	90	82	74	74	66	70	53	69							
459 Bucklin	292.0	(26)	13.3	23,864	22,204	31	95.21	0.0	94	100	97	78							81	94	55	84			
FRANKLIN																									
287 West Franklin	756.0	7	13.6	18,801	24,260	29	95.03	3.6	94	90	98	72	70	77	57	67	60	77							
288 Central Heights	495.0	(7)	12.7	22,647	25,896	28	95.58	1.7	98	97	90	97							28	28	57	75			
289 Wellsville	677.4	14	14.7	25,780	29,728	14	95.54	3.0	98	96	89	85							64	79					
290 Ottawa	2,152.1	(14)	16.9	28,035	25,253	33	93.76	8.8	95	94	88	78	73	78	66	75	62	70							
GEARY																									
475 Junction City	6,644.2	2	18.3	12,662	26,549	48	94.51	6.8	95	89	95	69													
GOVE																									
291 Grinnell Public schools	144.0	(3)	7.3	30,330	21,689	21	96.87	0.0	90	100	90	100	72	94	78	89	63	77							
292 Grainfield	198.5	(3)	8.7	30,424	24,652	18	94.77	1.6	100	93	100	86	87	95	78	80	76	87							
293 Quinter Public Schools	345.5	(10)	12.1	21,650	27,097	21	97.52	0.0	94	96	94	96													
GRAHAM																									
280 West Graham-Morland	126.0	0	6.5	23,584	22,655	20	96.35	0.0	100	100	100	100							95	94	93	99			
281 Hill City	519.5	13	11.9	25,031	26,096	39	95.80	2.2	97	97	94	100													
GRANT																									
214 Ulysses	1,555.0	15	14.7	24,607	27,632	33	94.45	5.2	88	84	91	70							66	79	57	70			
GRAY																									
102 Cimmeron-Ensign	554.0	5	14.5	28,232	27,960	20	89.14	3.1	97	93	95	90	82	92											
371 Montezuma	219.5	(7)	11.7	41,211	26,523	25	95.69	5.6	90	94	81	88	70	66	69	83	36	63							
476 Copeland	122.5	7	7.2	37,124	24,042	29	93.85	0.0	100	100	100	91													
477 Ingalls	254.0	(24)	14.5	18,443	24,558	37	95.59	0.0	77	73	73	67	63	60	51	70	52	58							
GREELEY																									
200 Greeley County	337.7	(9)	11.5	29,176	23,173	43	94.99	4.2	100	76	100	58	57	72	61	79	60	66							
GREENWOOD																									
386 Madison-Virgil	292.0	(2)	13.3	24,867	25,433	19	95.98	0.0	94	100	79	82													
389 Eureka	726.5	20	13.9	29,423	29,462	32	95.52	1.9	91	93	82	84													
390 Hamilton	131.0	(27)	9.6	17,098	22,403	60	95.36	2.2	88	100	75	70													
HAMILTON																									
494 Syracuse	411.0	14	11.7	38,607	26,401	31	95.40	3.0	97	89	97	86													
HARPER																									
361 Anthony-Harper	1,031.0	8	14.8	28,851	26,593	34	94.26	5.2	97	98	91	80													

School District	Enrollment	Percent that Actual Expenditures were over/under "Normal" Expenditures	Pupil-Teacher Ratio	Taxable Income Per Pupil	Average Teachers' Salary	Percent of Students Receiving Subsidized Lunches	Attendance Ratio	Drop-Out Rate	Minimum Competency Tests: Reading 4th	Reading 8th	Math 4th	Math 8th	SRA Achievement Series: 4th G Reading	4th G Math	8th G Reading	8th G Math	11th G Reading	11th G Math	Iowa Test of Basic Skills: 4th G Reading	4th G Math	8th G Reading	8th G Math
		%		$	$	%		%														
All Districts: High	43,717.3	39	19.6	83,362	33,112	68	98.68	11.9	100	100	100	100	90	98	86	96	77	87	96	97	93	99
Median	538.5	0	13.3	26,905	25,846	28	95.39	2.7	93	95	92	83	72	79	68	76	61	69	61	70	59	70
Low	74.0	(36)	6.2	10,403	17,863	1	84.22	0.0	58	62	55	33	45	44	36	50	30	33	28	28	16	12
511 Attica	222.0	(11)	11.3	22,130	25,278	29	94.54	3.6	85	89	69	74	74	72	57	81						
HARVEY																						
369 Burrton	280.5	(4)	11.8	28,002	24,673	36	95.60	7.7	96	88	88	56	65	68	75	71						
373 Newton	3,191.0	(6)	18.1	32,880	26,892	28	95.62	2.0	89	94	84	77										
439 Sedgwick	409.0	(3)	13.6	30,574	26,913	14	94.58	4.5	100	97	94	90	76	76	69	84						
440 Halstead	707.8	7	14.6	26,676	27,174	20	94.92	1.0	95	100	87	80	68	64	69	65						
460 Hesston	733.0	10	15.6	24,261	27,155	18	95.61	3.2	91	98	94	97	85	91	82	80						
HASKELL																						
374 Sublette	501.5	10	12.4	27,247	27,383	22	95.29	3.8	77	97	85	97	49	44	81	96						
507 Satanta	367.4	25	10.6	28,464	28,278	25	95.72	1.9	81	84	95	89	74	91	59	73	52	62				
HODGEMAN																						
227 Jetmore	239.0	0	9.7	31,341	26,836	40	95.66	2.5	85	95	85	82	63	70								
228 Hanston	148.5	(16)	9.0	21,552	22,357	27	94.14	0.0	100	100	88	67										
JACKSON																						
335 North Jackson	428.5	0	12.3	21,244	26,453	17	97.09	1.8	100	100	100	96										
336 Holton	918.3	6	15.8	28,726	27,578	17	96.09	5.1	92	97	88	96										
337 Mayetta	752.0	15	14.4	20,772	27,189	36	94.84	1.8	96	100	95	98										
JEFFERSON																						
338 Valley Falls	467.6	(16)	14.2	23,310	25,046	15	95.36	0.0	81	98	90	90										
339 Jefferson County North	414.0	(8)	13.1	23,249	24,603	24	95.91	3.1	96	87	84	90	74	74	66	74	72	80				
340 Jefferson West	716.5	9	15.6	30,442	28,853	15	93.26	2.5	83	91	80	80							74	77	78	81
341 Oskaloosa	520.5	3	13.7	25,066	26,184	28	96.39	2.2	89	100	92	86							71	77	76	81
342 Mclouth	508.0	(5)	14.6	23,194	24,720	16	94.61	2.1	80	94	80	77							54	33	81	63
343 Perry	856.5	9	15.4	28,274	26,215	18	94.76	2.4	81	89	83	63										
JEWELL																						
104 White Rock	198.5	10	9.5	27,349	23,355	40	97.17	0.0	88	100	100	100	82	80	67	85	72	78				
278 Mankato	300.0	(2)	13.3	28,217	24,984	29	97.12	0.0	91	85	100	80										
279 Jewell	200.5	(13)	10.7	31,434	24,171	35	96.70	3.7	83	89	83	67										
JOHNSON																						
229 Southeast Johnson County	7,305.3	33	16.3	24,534	28,813	1	95.54	1.1	97	98	94	89							68	73	62	70
230 Spring Hill	1,236.6	5	17.0	25,152	27,766	10	94.48	2.7	87	97	88	91							71	81		
231 Gardner-Edgerton-Antioch	1,644.5	8	17.4	30,406	27,825	12	97.47	4.5	98	91	94	81										
232 Desoto	1,652.9	(1)	16.5	22,226	27,398	6	95.47	3.0	96	97	95	87										

233 Olathe	12,671.6	9	16.2	30,163	30,658	8	96.02	4.7	96	94	93	83										
512 Shawnee Mission	28,853.6	9	17.6	83,362	33,112	6	94.62	3.7	97	98	96	92										
KEARNY																						
215 Lakin	689.0	21	14.1	25,380	30,214	31	95.01	3.2	91	91	91	78	71	86	64	71						
216 Deerfield	253.0	3	11.8	19,796	27,781	40	94.01	3.1	94	100	81	42	63	74	38	64	52	61				
KINGMAN																						
331 Kingman	1,096.7	13	13.2	29,478	27,495	26	95.45	4.7	98	94	91	74	84	79								
332 Cunningham	320.5	17	10.1	24,461	23,787	28	95.25	1.1	96	97	96	88							72	87	85	84
KIOWA																						
422 Greensburg	418.1	2	13.7	29,660	24,460	25	96.17	0.8	96	100	96	97	78	86	72	82						
424 Mullinville	116.5	8	6.5	25,169	24,864	32	96.68	8.1	100	100	83	100	71	81	74	85	60	56				
474 Haviland	156.0	(2)	8.8	27,425	24,398	50	93.97	2.8	100	100	100	100										
LABETTE																						
503 Parsons	1,947.2	(2)	16.1	30,624	26,064	36	94.44	4.9	89	85	90	77							56	70	59	70
504 Oswego	473.0	6	12.8	21,445	25,658	31	96.07	7.8	93	100	97	93										
505 Chetopa	312.0	(7)	10.3	18,313	25,858	53	95.59	5.6	96	100	96	100										
506 Labette	1,612.7	(19)	15.5	18,051	27,735	22	93.96	6.4	93	95	92	89										
LANE																						
468 Healy	108.5	(23)	8.8	44,943	23,150	24	94.92	3.0	100	100	100	83	87	90	53	69	30	33				
482 Dighton	360.5	9	10.6	35,071	23,896	33	95.80	2.0	100	95	96	100	74	90	72	76						
LEVENWORTH																						
449 Easton	641.1	(6)	14.6	20,836	24,997	15	95.66	1.8	71	85	74	65	57	55	57	58	68	70			53	62
453 Leavenworth	4,236.6	(3)	19.1	28,862	29,096	23	93.56	3.9	75	85	72	84							31	31	40	53
458 Basehor-Linwood	1,145.6	3	14.9	26,911	25,093	9	94.57	3.3	91	86	92	52							57	51	47	61
464 Tonganoxie	1,269.0	7	16.7	25,541	30,268	16	95.33	2.2	93	93	87	77	71	81	67	75	56	65				
469 Lansing	1,552.0	(2)	17.6	17,312	25,251	9	93.82	2.8	90	93	87	77										
LINCOLN																						
298 Lincoln	437.5	1	12.9	28,924	23,997	33	95.46	5.2	100	100	100	91										
299 Sylvan Grove	213.0	(17)	10.9	22,493	25,050	27	96.06	0.0	89	86	95	86							95	84		
LINN																						
344 Pleasanton	410.0	3	14.5	20,721	25,610	36	94.67	0.8	100	90	100	74	56	62	52	50	50	56				
346 Jayhawk	538.5	(6)	14.6	22,059	25,215	30	93.92	3.2	95	88	90	76										
362 Prairie View	813.9	22	13.7	21,881	28,878	29	95.60	1.8	98	95	94	87			64	78						
LOGAN																						
274 Oakley	476.0	15	11.1	30,914	25,430	31	95.45	3.6	100	98	100	88									58	93
275 Triplains	117.0	(13)	7.0	25,963	21,496	8	96.72	0.0	91	90	91	90	77	90	74	79	63	74				
LYON																						
251 North Lyon County	674.4	8	12.7	22,482	23,623	23	94.63	1.8	92	98	85	86							61	48	59	86
252 Southern Lyon County	500.1	10	11.6	27,017	23,321	21	95.99	0.6	89	95	92	95										
253 Emporia	4,498.6	(4)	18.7	30,727	26,514	30	94.46	5.6	93	84	89	67	71	72	61	63						
MARION																						
397 Centre	297.0	(9)	11.1	24,785	24,465	27	95.63	2.6	86	100	91	87	53	64	79	80						

School District	Enrollment	Percent that Actual Expenditures were over/under "Normal" Expenditures	District Characteristics: Pupil-Teacher Ratio	Taxable Income Per Pupil	Average Teachers' Salary	Percent of Students Receiving Subsidized Lunches	Student Performance Data: Attendance Ratio	Drop-Out Rate	Minimum Competency Tests: Reading 4th	Reading 8th	Math 4th	Math 8th	SRA Achievement Series: 4th G Reading	4th G Math	8th G Reading	8th G Math	11th G Reading	11th G Math	Iowa Test of Basic Skills: 4th G Reading	4th G Math	8th G Reading	8th G Math
		%		$	$	%	%															
All Districts: High	43,717.3	39	19.6	83,362	33,112	68	98.68	11.9	100	100	100	100	90	98	86	96	77	87	96	97	93	99
Median	538.5	0	13.3	26,905	25,846	28	95.39	2.7	93	95	92	83	72	79	68	76	61	69	61	70	59	70
Low	74.0	(36)	6.2	10,403	17,863	1	84.22	0.0	58	62	55	33	45	44	36	50	30	33	28	28	16	12
398 Peabody-Burns	394.5	3	11.5	28,361	25,236	34	95.26	6.7	100	85	93	88	71	72	64	81						
408 Marion	552.8	2	14.0	33,191	25,479	30	95.41	0.6	97	100	85	100	75	76	86	92	63	64				
410 Durham-Millsboro-Lehigh	583.0	1	19.3	30,973	26,604	22	96.30	0.0	100	100	98	100	84	92	84	81	77	81				
411 Goessel	249.6	(16)	12.4	21,622	25,305	24	96.90	2.7	100	95	100	80	90	91	75	76	70	65				
MARSHALL	902.5	9	14.1	39,702	27,284	23	96.13	3.3	100	96	98	90	82	82	65	75						
364 Marysville	585.0	1	12.4	25,183	24,358	35	96.63	0.0	96	100	88	83	71	78	70	79						
380 Vermillion	331.0	8	9.7	26,290	24,511	30	96.83	3.9	100	93	96	79	83	89	61	82	67	82				
488 Axtell	408.0	(3)	12.8	26,308	24,292	45	96.62	1.7	86	95	83	90			68	67	66	83				
McPHERSON	814.5	6	14.9	29,799	28,285	22	95.59	2.3	93	100	88	67										
400 Lindsborg	2,306.1	(4)	17.6	35,089	28,793	17	94.90	3.3	96	97	93	85	73	72	73	77	63	74				
418 McPherson	396.0	(12)	14.3	35,030	26,288	24	96.42	5.1	100	100	100	100	81	90	80	92	75	82				
419 Canton-Galva	415.5	8	12.8	36,638	25,846	29	94.70	2.6	97	100	100	85	82	89	80	81	64	70				
423 Moundridge	403.0	1	13.2	27,687	26,699	17	96.20	2.9	100	100	97	100	88	93	82	90						
MEADE	161.5	(10)	9.2	37,029	22,702	29	96.90	7.0	92	93	85	87					63	76				
225 Fowler	403.0	7	11.8	31,770	27,293	27	94.42	0.8	97	93	100	100										
226 Meade																			42	40	39	42
MIAMI	1,114.8	4	16.1	23,163	31,662	26	94.77	4.6	85	90	82	78							38	44	63	79
367 Osawatomie	1,528.0	0	10.3	33,634	27,817	24	94.15	3.4	89	100	86	97							62	62	54	70
368 Paola	1,045.5	0	16.3	26,905	26,929	16	94.64	1.3	87	89	82	92										
416 Louisburg																						
MITCHELL	551.5	7	11.4	30,189	23,704	38	97.08	0.8	90	88	94	76	76	86	67	83	58	70				
272 Waconda	779.5	(2)	15.3	33,926	28,679	33	95.49	0.8	88	84	94	88	71	94	59	76						
273 Beloit																						
MONTGOMERY	802.0	4	15.7	17,801	29,917	34	95.44	11.4	83	86	72	60	73	68	75	75						
436 Caney Valley	2,762.1	(2)	16.7	25,727	26,108	42	93.98	9.2	89	93	90	81	70	71	57	63						
445 Coffeyville	2,311.8	(6)	18.6	30,230	27,248	32	94.73	6.0	83	91	72	76										
446 Independence	622.0	7	13.5	20,985	26,592	42	95.46	5.9	90	100	81	93							52	62		
MORRIS	1,015.5	(6)	15.2	25,186	25,624	33	96.70	2.0	81	99	80	76										
417 Council Grove																						

NORTON																						
217 Rolla	205.0	29	9.4	23,878	29,329	46	95.59	0.0	84	90	89	90	59	79	49	64						
218 Elkhart	585.5	12	12.1	28,908	27,318	15	95.13	4.3	95	90	84	72	66	57	59	67	63	66				
NEMAHA																						
441 Sabetha	998.0	9	13.6	26,538	28,776	25	96.93	0.7	99	98	99	69	82	89	69	75	60	70				
442 Nemaha Valley	362.3	0	12.8	43,729	25,573	35	96.93	0.0	94	100	100	93					58	69				
451 B&B	211.5	1	11.1	19,125	24,580	22	98.19	0.0	92	100	92	100										
NEOSHO																						
101 Erie - St Paul	1,109.0	3	13.0	20,433	24,609	35	95.69	1.6	89	91	87	76							43	32	51	55
413 Chanute	1,902.2	(3)	16.1	26,179	26,580	33	93.53	3.3	88	91	79	70										
NESS																						
301 Nes Tre La Go	95.5	(3)	7.3	28,696	27,684	14	96.81	0.0	90	100	70	100	75	68	72	79	58	85				
302 Smoky Hill	198.0	0	11.1	27,635	25,761	27	95.87	0.0	100	100	94	85			78	78						
303 Ness City	335.7	7	10.5	41,053	25,041	22	95.88	1.1	100	97	100	100	74	88	76	89	67	71				
304 Bazine	128.6	(9)	7.7	25,003	23,259	45	95.70	0.0	100	83	100	83			63	86	56	72				
NORTON																						
211 Norton Community Schools	709.5	10	13.5	30,945	27,783	30	96.70	1.7	93	93	93	82	74	84	65	76	64	78				
212 Northern Valley	189.0	(11)	8.0	27,222	21,549	39	96.01	2.9	92	100	92	100	88	89	71	85	52	61				
213 West Solomon Valley	116.5	(18)	6.7	35,752	17,863	42	96.05	2.4	100	100	100	82	80	76	83	86	60	64				
OSAGE																						
420 Osage City	602.5	(5)	15.8	32,008	25,461	22	94.77	1.6	89	97	100	78										
421 Lyndon	362.5	(5)	13.2	30,424	24,779	22	95.51	0.0	88	100	63	96	76	78	59	58	70	73				
434 Santa Fe Trail	1,206.1	9	14.7	23,387	25,765	25	95.29	3.6	83	88	76	53										
454 Burlingame	337.3	(10)	11.3	24,754	22,195	25	95.08	0.0	96	100	96	91	68	66	68	79						
456 Marais Des Cygnes Valley	310.0	(9)	11.3	21,576	22,680	28	95.33	0.0	100	96	100	96			69	81	51	58				
OSBORNE																						
392 Osborne	483.0	(3)	12.4	29,725	24,449	28	96.82	1.5	88	100	83	82	66	75	73	81	63	74				
OTTAWA																						
239 North Ottawa	643.5	(9)	14.6	28,050	25,153	35	96.59	2.2	83	90	81	82	66	71	65	77	52	58				
240 Twin Valley	486.0	(8)	13.1	19,776	24,133	27	97.12	1.2	77	91	71	68										
PAWNEE																						
495 Ft. Larned	1,130.3	15	15.3	32,196	26,980	25	95.26	3.6	86	94	84	78	70	65	74	68	60	63				
496 Pawnee Heights	152.0	5	9.2	35,804	24,128	20	95.24	2.3	93	100	93	90							68	70	73	70
PHILLIPS																						
324 Eastern Heights	166.0	(22)	9.4	26,148	22,082	37	94.83	0.0	85	100	85	59	63	69	67	67	61	67				
325 Phillipsburg	715.5	7	12.1	32,606	22,493	16	95.98	4.0	98	98	98	89	74	82	63	82	60	70				
326 Logan	234.5	(7)	11.4	28,060	24,709	39	96.50	1.5	96	96	96	96	65	76	52	62	48	66				
POTTAWATOMIE																						
320 Wamego	1,233.0	(8)	16.9	24,741	26,812	24	95.39	1.8	92	88	84	88							56	54	60	64
321 Kaw Valley	1,022.5	34	12.0	27,404	25,620	17	95.26	1.4	93	91	93	83	70	74								
322 Onaga-Havensville-Wheaton	412.6	14	11.5	23,392	25,006	25	96.51	0.0	92	100	96	90										
323 Westmoreland	582.5	(1)	11.7	22,168	23,088	32	95.18	4.9	97	95	95	81							59	53		

School District	Enrollment	Percent that Actual Expenditures were over/under "Normal" Expenditures	Pupil-Teacher Ratio	Taxable Income Per Pupil	Average Teachers' Salary	Percent of Students Receiving Subsidized Lunches	Attendance Ratio	Drop-Out Rate	Minimum Competency Tests: Reading 4th	Reading 8th	Math 4th	Math 8th	SRA Achievement Series: 4th G Reading	4th G Math	8th G Reading	8th G Math	11th G Reading	11th G Math	Iowa Test of Basic Skills: 4th G Reading	4th G Math	8th G Reading	8th G Math
		%		$	$	%		%														
All Districts: High	43,717.3	39	19.6	83,362	33,112	68	98.68	11.9	100	100	100	100	90	98	86	96	77	87	96	97	93	99
Median	538.5	0	13.3	26,905	25,846	28	95.39	2.7	93	95	92	83	72	79	68	76	61	69	61	70	59	70
Low	74.0	(36)	6.2	10,403	17,863	1	84.22	0.0	58	62	55	33	45	44	36	50	30	33	28	28	16	12
PRATT																						
382 Pratt	1,349.5	(8)	16.2	35,410	26,428	23	94.40	4.1	99	95	93	94	76	72	70	79	61	60				
438 Skyline Schools	368.0	0	12.2	15,971	24,746	32	96.13	4.8	97	100	100	96										
RAWLINS																						
317 Herndon	74.0	(36)	6.2	30,250	19,478	45	94.58	0.0	100	100	100	33										
318 Atwood	467.7	12	12.1	29,414	25,709	35	95.43	2.3	86	100	86	100	75	72	86	87	64	69				
RENO																						
308 Hutchinson	4,891.7	(1)	16.9	39,808	25,496	31	94.47	6.9	96	97	96	72										
309 Nickerson	1,472.9	(4)	15.6	21,551	26,803	27	95.64	4.5	97	99	94	90	64	68	68	76						
310 Fairfield	480.0	17	10.8	25,889	24,635	38	94.76	4.5	97	100	89	97										
311 Pretty Prairie	252.0	3	11.5	31,354	26,723	23	96.90	0.0	100	100	94	82	75	76	69	76						
312 Haven	1,125.9	2	14.3	22,647	26,199	21	95.48	5.3	90	97	90	96	73	79								
313 Buhler	2,133.0	(4)	17.2	21,768	26,240	13	94.35	3.4	97	97	94	81	79	82	73	79						
REPUBLIC																						
426 Pike Valley	247.0	(1)	10.2	29,762	24,384	23	96.16	1.5	96	100	91	82	87	80	77	82						
427 Belleville	623.5	9	11.8	34,094	24,624	31	95.89	2.4	72	92	74	92										
455 Cuba	133.0	(17)	7.8	38,748	21,838	46	94.81	4.9	92	71	67	50										
RICE																						
376 Sterling	521.6	0	13.4	27,612	26,432	37	95.36	3.9	96	98	93	91	61	62	76	81						
401 Chase	171.5	0	9.4	32,463	23,524	45	94.34	7.3	92	92	92	67										
405 Lyons	765.0	17	10.7	31,977	26,480	33	93.25	3.4	90	96	96	85	72	81	62	75						
444 Little River	375.0	7	12.0	23,795	26,585	31	95.89	1.0	97	100	91	97										
RILEY																						
378 Riley	534.5	(5)	14.6	22,273	25,544	17	94.68	4.9	89	97	89	82										
383 Manhattan	5,905.5	(7)	18.9	31,527	27,881	23	94.95	3.5	89	93	87	80										
384 Blue Valley	258.5	(7)	10.6	23,388	22,983	26	95.75	3.1	97	100	100	74	76	84	82	78						
ROOKS																						
269 Palco	190.0	(6)	8.1	33,433	24,297	31	95.42	0.0	100	92	100	100	84	81	73	77	55	77				
270 Plainville	481.5	15	12.1	27,228	25,839	29	96.15	0.0	100	100	91	93	70	81	68	86	55	72				
271 Stockton	409.5	0	11.3	25,883	24,499	32	96.10	3.1	100	100	100	100	79	91	78	81	48	62				
RUSH																						
395 LaCross	362.5	11	11.1	35,717	26,447	33	91.92	0.0	100	100	100	79	69	80	68	76						
403 Otis-Bison	338.0	7	10.6	28,258	26,144	37	95.19	0.0	96	100	88	68										

RUSSELL																						
399 Paradise	167.0	0	7.9	23,567	23,979	45	93.15	0.0	82	92	76	58	68	65	56	60	59	75				
407 Russell	1,247.9	17	12.7	32,464	24,121	37	95.79	1.8	99	100	92	82										
SALINE																						
305 Salina	6,689.6	(2)	18.1	38,775	26,528	29	94.79	4.1	90	91	89	84	74	74	66	78						
306 Southeast of Salina	617.5	(6)	14.7	22,799	26,781	19	96.78	2.0	98	98	96	88	83	82	76	75	65	76				
307 Ell-Salina	348.5	(17)	14.8	16,360	23,320	21	96.14	1.7	91	89	100	74	79	87	69	70	67	80				
SCOTT																						
466 Scott	1,072.0	9	13.0	31,349	25,645	19	95.51	2.1	88	100	82	84										
SEDGWICK																						
259 Wichita	43,717.3	(1)	19.3	50,350	29,311	33	92.84	7.2	83	87	78	71							54	61	59	66
260 Derby	5,370.6	3	17.8	21,650	29,923	18	94.72	2.6	89	95	86	78										
261 Haysville	3,163.6	(14)	19.3	18,861	26,894	19	94.91	5.0	80	92	70	68										
262 Valley Center	1,924.0	(11)	17.9	23,137	25,808	10	92.64	3.4	94	95	88	70										
263 Mulvane	1,797.6	(28)	18.8	25,452	25,772	8	94.62	2.3	94	91	92	79										
264 Clearwater	947.5	0	15.4	26,368	26,841	12	95.11	3.5	91	91	83	86										
265 Goddard	1,900.5	(7)	17.6	22,672	28,221	9	94.11	2.4	92	91	86	83									88	85
266 Maize	1,932.7	2	17.9	13,727	27,945	9	94.38	3.3	95	95	94	76										
267 Renwick	1,392.3	8	14.7	21,182	26,502	16	96.66	0.2	91	99	93	83							88	96	92	85
268 Cheney	531.5	(5)	14.8	26,476	25,954	19	95.72	1.9	100	100	100	85	80	86	71	74	70	71				
SEWARD																						
480 Liberal	3,458.0	(8)	18.3	27,018	26,962	38	94.95	7.8	80	87	75	66										
483 Kismet-Plains	561.0	6	12.8	21,610	27,916	29	98.68	2.7	93	95	96	95	79	88	69	69						
SHAWNEE																						
345 Seaman	3,338.4	(5)	17.7	27,136	24,390	15	95.87	2.0	90	94	85	76										
372 Silver Lake	596.0	5	13.6	29,280	27,449	10	96.76	0.9	92	98	97	90	78	93	68	76	71	73				
437 Auburn-Washburn	3,568.2	(12)	18.4	26,580	24,826	12	94.13	4.3	91	94	92	83	78	85	73	76						
450 Shawnee Heights	3,317.8	(13)	19.4	24,813	26,196	10	94.84	1.0	92	94	85	73										
501 Topeka	14,149.6	(4)	18.8	48,813	27,293	42	91.15	11.1	77	86	73	62										
SHERIDAN																						
412 Hoxie Community Schools	519.0	0	12.5	26,892	24,903	19	96.29	0.6	100	97	98	88	80	86	80	83						
SHERMAN																						
352 Goodland	1,218.5	6	14.3	26,067	24,969	38	94.99	6.5	90	97	89	72										
SMITH																						
237 Smith Center	638.0	6	12.4	30,262	25,862	30	96.43	1.0	96	100	98	98	83	89	74	80	66	76				
238 West Smith County	213.0	(16)	11.6	24,902	26,275	19	97.41	2.0	95	94	100	71	69	81	66	66	73	77				
STAFFORD																						
349 Stafford	292.0	3	11.4	29,413	26,849	37	95.29	2.7	88	100	88	64										
350 St John-Hudson	426.0	3	13.5	29,987	23,596	34	95.76	4.7	100	94	95	91	72	74			59	74				
351 Macksville	298.0	3	12.7	25,911	25,504	34	95.21	4.8	92	100	88	83	69	72	74	81						
STANTON																						
452 Stanton	520.0	21	12.1	26,706	25,415	35	95.29	2.7	87	100	82	100	68	76	78	83	72	73				

School District		Enrollment	Percent that Actual Expenditures were over/under "Normal" Expenditures	Pupil-Teacher Ratio	Taxable Income Per Pupil	Average Teachers' Salary	Percent of Students Receiving Subsidized Lunches	Attendance Ratio	Drop-Out Rate	Minimum Competency Tests: Reading 4th	Reading 8th	Math 4th	Math 8th	SRA Achievement Series: 4th G Reading	4th G Math	8th G Reading	8th G Math	11th G Reading	11th G Math	Iowa Test of Basic Skills: 4th G Reading	4th G Math	8th G Reading	8th G Math
			%		$	$	%		%															
All Districts:	High	43,717.3	39	19.6	83,362	33,112	68	98.68	11.9	100	100	100	100	90	98	86	96	77	87	96	97	93	99
	Median	538.5	0	13.3	26,905	25,846	28	95.39	2.7	93	95	92	83	72	79	68	76	61	69	61	70	59	70
	Low	74.0	(36)	6.2	10,403	17,863	1	84.22	0.0	58	62	55	33	45	44	36	50	30	33	28	28	16	12
STEVENS																							
209 Moscow		138.4	29	7.4	25,480	28,407	31	86.46	0.0	82	90	55	40										
210 Hugoton		904.0	26	13.4	29,762	29,501	19	94.53	1.2	90	89	93	79	66	75								
SUMNER																							
353 Wellington		1,935.6	(13)	19.4	27,383	28,760	20	92.76	3.6	91	92	87	69	70	75								
356 Conway Springs		455.5	0	14.9	26,953	27,362	15	95.40	1.2	100	93	100	86										
357 Belle Plaine		674.5	8	13.7	26,963	24,132	15	95.31	3.6	98	100	93	63										
358 Oxford		404.6	(8)	13.7	23,812	24,807	20	94.30	3.4	100	100	96	84	66	79	69	75	47	49				
359 Argonia		214.5	(6)	10.2	31,171	23,691	24	96.42	1.4	93	100	93	91	74	78	61	67	58	52				
360 Caldwell		304.8	4	12.2	26,758	25,590	34	95.40	0.0	85	90	85	75	64	74								
509 Southern Haven		224.5	(25)	11.8	19,690	23,476	40	94.35	4.2	91	93	87	60	67	83	48	70	47	58				
THOMAS																							
314 Brewster		149.5	(33)	9.2	25,349	22,212	27	95.48	0.0	100	89	92	78										
315 Colby		1,192.5	(12)	16.0	28,356	27,269	25	95.18	0.3	95	96	94	83							85	88	84	84
316 Golden Plains		141.5	(19)	7.4	35,586	21,832	29	95.06	5.1	100	100	88	100	66	75	81	87	42	55				
TREGO																							
208 Wakeeney		604.5	(1)	14.1	26,055	27,596	36	96.19	0.6	100	100	100	100										
WABUNSEE																							
329 Alma		501.9	3	11.3	36,386	23,886	27	93.23	1.8	95	91	88	88							72	57	73	65
330 Wabunsee East		577.0	18	13.5	22,951	25,697	19	94.88	4.9	91	98	89	85										
WALLACE																							
241 Wallace		315.0	(11)	12.9	22,520	23,863	33	95.96	3.9	92	92	92	96										
242 Weskan		103.0	(18)	7.3	16,781	19,689	24	95.20	0.0	100	88	100	63	54	62	70	72	49	48				
WASHINGTON																							
221 North Central		178.0	(14)	8.8	24,448	23,134	45	96.77	0.0	100	100	100	100	89	93	63	74						
222 Washington		419.5	1	12.2	26,388	26,481	27	96.52	0.8	94	85	97	70	82	86	64	75						
223 Barnes		389.5	14	9.7	38,620	24,580	38	96.68	1.1	100	90	100	67	72	75	61	73						
224 Republican Valley		384.5	5	10.8	25,759	25,141	42	96.14	3.4	97	100	100	93										
WICHITA																							
467 Leoti		571.0	14	12.0	41,373	26,137	37	96.11	3.2	79	86	81	89	51	68	61	71	61	66				
WILSON																							
387 Altoona-Midway		385.2	(11)	12.6	16,890	25,025	34	93.79	5.4	83	94	100	81										

461 Neodesha	736.0	8	14.6	21,486	27,897	39	94.71	3.7	86	84	95	86									61	81		
484 Fredonia	864.5	5	15.4	25,501	27,974	39	96.87	2.0	85	92	82	47												
WOODSON																								
366 Woodson	571.0	(13)	14.1	23,505	22,336	36	94.33	1.8	96	90	98	90									58	68	51	58
WYANDOTTE																								
202 Turner-Kansas City	3,798.6	4	18.6	15,542	26,224	24	94.53	3.2	83	84	82	54	59	60	52	95	43	57						
203 Piper-Kansas City	973.0	5	16.8	15,986	26,999	4	96.09	1.2	88	85	91	57												
204 Bonner Springs	2,069.5	0	18.1	28,978	29,047	22	94.21	2.6	96	93	93	88	70	67	55	55								
500 Kansas City	21,843.1	(12)	18.7	28,958	27,171	50	93.24	5.4	67	80	63	62												

APPENDIX B

Educational Expenditures, Local Funding and Relative Wealth 1989/1990 School Year

The first page of this appendix is an expansion of the table on page 14. It shows educational expenditures and local funding broken out by enrollment category. The second page of the appendix shows which districts were assigned to each relative wealth group.

Educational Expenditures and Local Funding By Enrollment Category

(The group each district falls into is indicated on the next page as well as in the last column of Appendix C)

Districts Grouped By Their Relative Wealth

We defined wealth as assessed valuation compared with districts' educational financial need.

Enrollment Size

	All Districts	Small (0-399)	Medium (400-1,899)	Large (1,900-9,999)	Extra-Large (10,000 +)
1. This group of 20 districts is very wealthy.	# of districts 20	7	12	1	0
a. This group had $20 to $170 of assessed valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group, they spent much more than "normal." c. A very high pecentage of their General Fund revenues came from local taxes. d. Their average mill levies were much lower than all other districts' levies.	+19% more 95% local 31 mills	+17% more 97% local 31 mills	+20% more 94% local 29 mills	+29% more 85% local 54 mills	None
2. This group of 30 districts can be considered wealthy.	# of districts 30	20	9	0	1
a. This group had $13 to $18 of assessed valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group, they spent somewhat more than "normal." c. As a group, about three-fourths of their General Fund revenues came from local taxes. d. On average, their mill levies were about the same as all but the very wealthy districts.	+4% more 73% local 51 mills	0%="Normal" 79% local 54 mills	+11% more 62% local 46 mills	None	+8% more 60% local 41 mills
3. This group of 127 districts has moderate wealth.	# of districts 127	46	62	16	3
a. This group had $8 to $13 of assessed valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group they spent about what was "normal." c. As a group, about half their General Fund revenues came from local taxes. d. On average, their mill levies were about the same as all but the very wealthy districts	0% ="Normal" 49% local 51 mills	-5% less 52% local 50 mills	+4% more 45% local 50 mills	-5% less 55% local 55 mills	+2% more 64% local 65 mills
4. This group of 126 districts has relatively low wealth.	# of districts 126	28	77	20	1
a. This group had $2 to $7 of assessed valuation for every dollar needed to finance education at the same relative level as other districts. b. As a group they spent somewhat less than "normal." c. As a group, less than one-third of their General Fund revenues came from local taxes. d. Their average mill levies were about the same as all but the wealthy districts.	-3% less 31% local 50 mills	-12% less 34% local 48 mills	+1% more 27% local 48 mills	-6% less 39% local 58 mills	-12% less 26% local 36 mills

The light gray area represents 92% of all school districts. It shows that mill levies for these districts were about the same, but districts spent less than "normal" on education as relative wealth declined. Also, mill levies provided a lower percentage of the General Fund revenues as relative wealth declined.

Districts Grouped By Their Relative Wealth

School District Name	Sch. Dist. #	Sch. Dist. Name	Sch. Dist. #	School District Name	Sch. Dist. #	School District Name	Sch. Dist. #	School District Name	Sch. Dist. #
Group #1									
Ashland	220	Belleville	427	Marmaton Valley	256	Cedar Vale	285	Osawatomie	367
Burlington	244	Beloit	273	Marysville	364	Central	462	Oskaloosa	341
Cunningham	332	Bonner Springs	204	McPherson	418	Central Heights	288	Oswego	504
Deerfield	216	Bucklin	459	Montezuma	371	Chanute	413	Ottawa	290
Elkhart	218	Buhler	313	Moundridge	423	Chautauqua County	286	Oxford	358
Holcomb	363	Caldwell	360	Nemaha Valley	442	Cheney	268	Paola	368
Hugoton	210	Canton-Galva	419	Nickerson	309	Cherokee	247	Parsons	503
Kaw Valley	321	Centre	397	North Central	221	Cherryvale	447	Peabody-Burns	398
Lakin	215	Chapman	473	North Lyon County	251	Chetopa	505	Perry	343
Macksville	351	Chase County	284	North Ottawa	239	Clay Center	379	Piper-Kansas City	203
Meade	226	Cimmeron-Ensign	102	Oakley	274	Coffeyville	445	Pittsburg	250
Moscow	209	Circle	375	Oberlin	294	Concordia	333	Pleasanton	344
Prairie View	362	Claflin	354	Olathe	233	Conway Springs	356	Prairie Heights	295
Rolla	217	Clearwater	264	Osborne	392	Crest	479	Riley	378
Satanta	507	Colby	315	Otis-Bison	403	Derby	260	Riverton	404
Southeast Johnson County	229	Columbus	493	Phillipsburg	325	Dexter	471	Rose Hill	394
Stanton	452	Council Grove	417	Pike Valley	426	Douglass	396	Santa Fe Trail	434
Sublette	374	Cuba	455	Plainville	270	Eastern Heights	324	Sedgwick	439
Syracuse	494	Desoto	232	Pratt	382	Easton	449	Shawnee Heights	450
Ulysses	214	Dighton	482	Pretty Prairie	311	Elk Valley	283	Silver Lake	372
		Dodge City	443	Quinter	293	Ell-Salina	307	Southern Haven	509
Group #2		Durham-Millsboro-Lehigh	410	Remington-Whitewater	206	Ellsworth	327	Spearville-Windthrost	381
		El Dorado	490	Renwick	267	Elwood	486	Spring Hill	230
Barber County North	254	Ellinwood	355	Republican Valley	224	Emporia	253	Tonganoxie	464
Brewster	314	Ellis	388	Rural Vista	481	Erie - St Paul	101	Troy	429
Chase	401	Eureka	389	Sabetha	441	Eudora	491	Turner-Kansas City	202
Cheylin	103	Fairfield	310	Salina	305	Fredonia	484	Twin Valley	240
Comanche County	300	Flinthills	492	Scott	466	Frontenac	249	Udall	463
Copeland	476	Fowler	225	Seaman	345	Ft Scott	234	Uniontown	235
Greeley County	200	Ft. Larned	495	Smith Center	237	Galena	499	Valley Center	262
Greensburg	422	Garden City	457	Smoky Hill	302	Girard	248	Valley Falls	338
Jetmore	227	Gardner-Edgerton-Antioch	231	Solomon	393	Goessel	411	Valley Heights	498
Kingman	331	Garnett	365	Southern Cloud	334	Haysville	261	Wabunsee East	330
Kismet-Plains	483	Goddard	265	Southern Lyon County	252	Herington	487	Waconda	272
LaCross	395	Golden Plains	316	St. Francis Community	297	Herndon	317	Wamego	320
Lewis	502	Goodland	352	Stafford	349	Highland	425	Washington	222
Little River	444	Grainfield	292	Sterling	376	Holton	336	Wathena	406
Lorraine	328	Great Bend	428	Stockton	271	Humboldt	258	Wellington	353
Minneola	219	Grinnell	291	Sylvan Grove	299	Independence	446	Wellsville	289
Mullinville	424	Halstead	440	Topeka	501	Iola	257	West Franklin	287
Nes Tre La Go	301	Hamilton	390	Vermillion	380	Jayhawk	346	West-Smith County	238
Ness City	303	Hanston	228	Victoria	432	Jefferson County North	339	Westmoreland	323
Palco	269	Haven	312	Wakeeney	208	Jefferson West	340	Winfield	465
Paradise	399	Haviland	474	Wallace	241	Junction City	475		
Pawnee Heights	496	Hays	489	West Elk	282	Kansas City	500		
Russell	407	Healy	468	West Graham-Morland	280	Labette	506		
Shawnee Mission	512	Hesston	460	West Solomon Valley	213	Lansing	469		
Skyline Schools	438	Hiawatha	415	White Rock	104	Leavenworth	453		
South Barber	255	Hill City	281	Wichita	259	Lebo-Waverly	243		
Southeast of Salina	306	Hoisington	431	Woodson	366	Leon	205		
St. John-Hudson	350	Hoxie Community	412			Louisburg	416		
Triplains	275	Hutchinson	308	**Group #4**		Lyndon	421		
Weskan	242	Ingalls	477			Maize	266		
		Inman	448	Abilene	435	Mankato	278		
Group #3		Jewell	279	Altoona-Midway	387	Marais Des Cygnes Valley	456		
		Kinsley-Offerle	347	Arkansas City	470	Marion	408		
Alma	329	Lawrence	497	Atchison	409	Mayetta	337		
Andover	385	Leoti	467	Augusta	402	McLouth	342		
Anthony-Harper	361	Leroy-Gridley	245	B&B	451	Midway Schools	433		
Argonia	359	Liberal	480	Baldwin City	348	Mulvane	263		
Atchison County	377	Lincoln	298	Basehor-Linwood	458	Neodesha	461		
Attica	511	Lindsborg	400	Baxter Springs	508	Newton	373		
Atwood	318	Logan	326	Belle Plaine	357	North Jackson	335		
Auburn-Washburn	437	Lyons	405	Blue Valley	384	Northeast	246		
Axtell	488	Madison-Virgil	386	Brown County	430	Northern Valley	212		
Barnes	223	Manhattan	383	Burlingame	454	Norton	211		
Bazine	304			Burrton	369	Onaga-Havensville-Wheaton	322		
				Caney Valley	436	Osage City	420		

APPENDIX C

Education Data for the 1989/1990 School Year

The individual school district information provided here is for the 1989/1990 school year. At the top of the page the high, median, and low for each category is provided for reference. The highlighted columns provide information that can be used to make comparisons between districts while the remaining data provides general information for individual school districts. The last column refers to data contained in Appendix B. It indicates which group each district fell into based its relative wealth.

Comparison Data for Kansas School Districts

Individual Data for School Districts

School District Name	Ratio of Assessed Valuation to "Normal" Expenditures (a)	% that Actual Expenditures were over or under "Normal" Expenditures %	Enrollment	Assessed Valuation Total $	Assessed Valuation Per Student (b) $	Actual Expenditures (General Fund Less Transfers) Total $	Actual Expenditures (General Fund Less Transfers) Per Student $	"Normal" Expenditures Total (c) $	"Normal" Expenditures Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts: High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
ALLEN												
256 Marmaton Valley	8.39	(2)	319.0	11,638,005	36,483	1,354,260	4,245	1,386,669	4,347	45.01	39	3
257 Iola	5.06	(7)	1,775.1	28,728,727	16,184	5,297,567	2,984	5,672,122	3,195	59.43	32	4
258 Humboldt	6.89	(5)	646.5	16,199,071	25,057	2,244,463	3,472	2,350,535	3,636	31.49	23	4
ANDERSON												
365 Garnett	9.56	(1)	959.1	31,268,984	32,602	3,237,622	3,376	3,270,550	3,410	48.44	47	3
479 Crest	6.54	0	279.5	8,302,927	29,706	1,269,750	4,543	1,270,416	4,545	45.59	30	4
ATCHISON												
377 Atchinson Co Comm Schools	7.63	20	783.0	20,987,410	26,804	3,301,778	4,217	2,752,269	3,515	62.97	40	3
409 Atchinson Public Schools	6.21	(3)	1,709.4	34,041,716	19,914	5,316,517	3,110	5,478,761	3,205	66.29	42	4
BARBER												
254 Barber County North	13.47	2	787.0	37,231,203	47,308	2,827,249	3,592	2,764,041	3,512	38.71	51	2
255 South Barber	16.14	6	311.5	22,019,259	70,688	1,446,457	4,644	1,364,595	4,381	45.50	69	2
BARTON												
354 Claflin	12.51	8	240.0	14,443,137	60,180	1,241,905	5,175	1,154,164	4,809	47.30	55	3
355 Ellinwood Public Schools	9.60	17	559.1	20,100,635	35,952	2,442,017	4,368	2,093,308	3,744	43.31	36	3
428 Great Bend	9.45	(6)	3,321.4	96,579,353	29,078	9,613,407	2,894	10,223,044	3,078	48.10	48	3
431 Hoisington	9.59	7	716.6	24,516,938	34,213	2,748,159	3,835	2,556,847	3,568	43.61	39	3
BOURBON												
234 Ft Scott	6.32	(13)	2,053.6	41,016,069	19,973	5,635,782	2,744	6,491,777	3,161	56.28	41	4
235 Uniontown	5.57	(5)	500.5	10,708,199	21,395	1,832,011	3,660	1,920,842	3,838	35.16	21	4
BROWN												
415 Hiawatha	8.44	6	1,215.5	33,957,523	27,937	4,265,045	3,509	4,025,161	3,312	52.31	42	3
430 Brown County	6.26	10	633.9	14,472,628	22,831	2,554,127	4,029	2,313,452	3,650	47.52	27	4

a The higher the number, the greater the district's ability to raise the local taxes needed to fund 'normal" expenditures.

b We used per student data because per capita data was not available.

c "Normal" expenditures represent the amount a district would spend if its spending patterns were similar to other districts.

BUTLER												
205 Leon	7.20	(6)	718.5	18,442,019	25,667	2,407,623	3,351	2,562,439	3,566	40.64	31	4
206 Remington-Whitewater	10.20	15	487.5	19,207,599	39,400	2,156,494	4,424	1,882,582	3,862	55.25	49	3
375 Circle	11.72	5	1,259.0	48,673,418	38,660	4,366,967	3,469	4,153,186	3,299	39.55	44	3
385 Andover	7.90	(4)	1,620.0	41,205,985	25,436	5,015,336	3,096	5,215,647	3,220	57.05	47	3
394 Rose Hill Public Schools	4.34	7	1,333.0	18,964,603	14,227	4,668,300	3,502	4,370,976	3,279	64.08	26	4
396 Douglass Public Schools	4.18	1	725.6	10,802,326	14,887	2,615,214	3,604	2,583,335	3,560	40.28	17	4
402 Augusta	5.56	(9)	1,904.4	33,651,785	17,671	5,479,128	2,877	6,052,666	3,178	88.16	54	4
490 El Dorado	8.22	(7)	2,040.7	53,080,080	26,011	5,981,416	2,931	6,453,811	3,163	58.83	52	3
492 Flinthills	10.11	3	230.0	11,367,122	49,422	1,152,946	5,013	1,124,732	4,890	58.31	57	3
CHASE												
284 Chase County	11.04	(1)	548.5	22,764,137	41,503	2,047,239	3,732	2,062,111	3,760	43.42	48	3
CHAUTAUQUA												
285 Cedar Vale	7.44	(30)	199.0	7,685,153	38,619	719,831	3,617	1,033,496	5,193	34.45	37	4
286 Chautauqua Co Community	6.81	(16)	483.5	12,744,685	26,359	1,580,611	3,269	1,870,809	3,869	21.87	18	4
CHEROKEE												
404 Riverton	6.03	6	701.8	15,156,910	21,597	2,673,450	3,809	2,513,289	3,581	32.44	18	4
493 Columbus	7.71	7	1,265.5	32,148,504	25,404	4,463,824	3,527	4,172,317	3,297	56.03	40	3
499 Galena	2.30	10	730.1	5,964,337	8,169	2,843,583	3,895	2,596,579	3,556	45.74	10	4
508 Baxter Springs	4.11	1	884.8	12,550,401	14,184	3,088,857	3,491	3,051,877	3,449	38.89	16	4
CHEYENNE												
103 Cheylin	18.06	5	209.5	19,223,426	91,759	1,115,554	5,325	1,064,399	5,081	54.45	94	2
297 St Francis Community Schools	10.90	(14)	418.0	18,283,225	43,740	1,441,487	3,449	1,678,036	4,014	43.03	55	3
CLARK												
219 Minneola	12.89	(8)	200.0	13,358,583	66,793	955,686	4,778	1,036,439	5,182	45.31	63	2
220 Ashland	24.17	5	246.1	28,335,521	115,138	1,234,328	5,016	1,172,116	4,763	42.25	97	1
CLAY												
379 Clay Center	7.13	(7)	1,530.6	35,331,875	23,084	4,619,452	3,018	4,952,534	3,236	49.03	38	4
CLOUD												
333 Concordia	6.80	9	1,341.5	29,880,257	22,274	4,783,601	3,566	4,395,993	3,277	61.07	38	4
334 Southern Cloud	8.83	(5)	258.0	10,657,760	41,309	1,143,614	4,433	1,207,139	4,679	33.75	31	3
COFFEY												
243 Lebo-Waverly	6.67	(3)	491.0	12,626,368	25,716	1,836,530	3,740	1,892,883	3,855	46.60	32	4
244 Burlington	169.73	17	847.2	499,204,254	589,240	3,446,348	4,068	2,941,216	3,472	7.63	111	1
245 Leroy-Gridley	9.48	2	322.5	13,246,121	41,073	1,426,057	4,422	1,396,970	4,332	42.43	39	3
COMANCHE												
300 Comanche County	17.61	25	413.5	29,318,937	70,904	2,079,351	5,029	1,664,792	4,026	46.40	65	2

Comparison Data for Kansas School Districts

Individual Data for School Districts

School District Name	Ratio of Assessed Valuation to "Normal" Expenditures	% that Actual Expenditures were over or under "Normal" Expenditures %	Enrollment	Assessed Valuation Total $	Assessed Valuation Per Student $	Actual Expenditures (General Fund Less Transfers) Total $	Actual Expenditures (General Fund Less Transfers) Per Student $	"Normal" Expenditures Total $	"Normal" Expenditures Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts: High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
COWLEY												
462 Central	6.83	(4)	388.0	10,860,936	27,992	1,528,179	3,939	1,589,743	4,097	43.51	31	4
463 Udall	5.13	(1)	357.2	7,696,523	21,547	1,485,455	4,159	1,499,095	4,197	61.36	32	4
465 Winfield	7.06	(5)	2,360.1	52,217,547	22,125	7,016,935	2,973	7,393,838	3,133	62.68	47	4
470 Arkansas City	6.46	(4)	3,095.1	61,716,048	19,940	9,161,481	2,960	9,557,020	3,088	60.58	41	4
471 Dexter	6.21	(15)	155.5	5,622,383	36,157	766,038	4,926	905,471	5,823	41.56	31	4
CRAWFORD												
246 Northeast	4.29	(10)	587.0	9,343,105	15,917	1,956,901	3,334	2,175,421	3,706	39.63	19	4
247 Cherokee	6.02	12	774.4	16,412,617	21,194	3,064,421	3,957	2,726,958	3,521	53.47	29	4
248 Girard	5.72	(10)	1,075.0	20,647,238	19,207	3,252,588	3,026	3,611,655	3,360	36.30	23	4
249 Frontenac Public Schools	4.79	(1)	471.0	8,784,289	18,650	1,822,667	3,870	1,834,021	3,894	40.18	19	4
250 Pittsburg	6.61	(7)	2,732.8	56,097,891	20,528	7,904,154	2,892	8,490,733	3,107	53.90	38	4
DECATUR												
294 Oberlin	11.02	(10)	578.5	23,696,278	40,962	1,938,702	3,351	2,150,404	3,717	46.51	57	3
295 Prairie Heights	7.13	(22)	122.5	5,761,653	47,034	627,377	5,121	808,349	6,599	61.35	56	4
DICKINSON												
393 Solomon	7.65	(5)	325.0	10,740,225	33,047	1,328,098	4,086	1,404,327	4,321	52.99	43	3
435 Abilene	6.91	6	1,354.8	30,655,452	22,627	4,709,049	3,476	4,435,136	3,274	58.94	38	4
473 Chapman	8.61	1	1,211.0	34,531,119	28,515	4,068,988	3,360	4,011,917	3,313	50.40	43	3
481 Rural Vista	8.34	8	362.5	12,630,555	34,843	1,636,083	4,513	1,514,694	4,178	53.42	41	3
487 Herington	4.99	(3)	577.5	10,718,317	18,560	2,087,153	3,614	2,147,461	3,719	53.08	27	4
DONIPHAN												
406 Wathena	3.71	(5)	489.0	6,992,254	14,299	1,796,500	3,674	1,886,996	3,859	35.11	14	4
425 Highland	5.41	(8)	275.0	6,801,046	24,731	1,161,566	4,224	1,257,172	4,572	47.98	28	4
429 Troy Public Schools	3.89	(15)	374.2	6,030,236	16,115	1,310,840	3,503	1,549,128	4,140	31.96	15	4
433 Midway Schools	7.40	(20)	205.0	7,782,124	37,962	836,885	4,082	1,051,155	5,128	54.19	50	4
486 Elwood	6.07	(14)	254.0	7,250,005	28,543	1,024,335	4,033	1,195,367	4,706	41.95	30	4
DOUGLAS												
348 Baldwin City	6.20	7	962.4	20,331,186	21,126	3,502,093	3,639	3,280,262	3,408	57.03	33	4
491 Eudora	4.05	(4)	810.4	11,486,728	14,174	2,716,896	3,353	2,832,910	3,496	58.22	25	4

497 Lawrence	11.72	(2)	8,034.3	282,314,058	35,139	23,522,741	2,928	24,093,599	2,999	60.09	72	3
EDWARDS												
347 Kinsley-Offerle	10.63	21	401.7	17,322,866	43,124	1,971,842	4,909	1,630,063	4,058	62.85	55	3
502 Lewis	15.82	(11)	176.5	15,304,037	86,708	856,997	4,856	967,276	5,480	40.23	72	2
ELK												
282 West Elk	8.39	(12)	454.5	14,974,664	32,948	1,569,135	3,452	1,785,459	3,928	31.95	30	3
283 Elk Valley	5.03	(26)	176.5	4,868,057	27,581	712,699	4,038	967,276	5,480	50.80	35	4
ELLIS												
388 Ellis	10.37	3	365.5	15,792,286	43,207	1,572,205	4,302	1,523,523	4,168	42.38	43	3
432 Victoria	7.98	(9)	397.0	12,903,755	32,503	1,475,623	3,717	1,616,231	4,071	29.57	26	3
489 Hays	10.03	(6)	3,375.9	104,178,299	30,859	9,760,928	2,891	10,383,443	3,076	53.14	57	3
ELLSWORTH												
327 Ellsworth	7.43	19	740.7	19,536,765	26,376	3,130,972	4,227	2,627,776	3,548	64.06	40	4
328 Lorraine	17.92	37	496.6	34,220,533	68,910	2,612,404	5,261	1,909,364	3,845	66.38	87	2
FINNEY												
363 Holcomb	43.47	27	659.5	103,849,905	157,468	3,036,739	4,605	2,388,796	3,622	30.72	105	1
457 Garden City	8.89	(5)	6,077.2	162,936,722	26,811	17,389,969	2,862	18,333,650	3,017	50.10	47	3
FORD												
381 Spearville-Windthrost	7.22	(11)	246.0	8,455,883	34,374	1,047,670	4,259	1,171,822	4,764	44.10	36	4
443 Dodge City	9.62	(9)	4,138.2	121,412,633	29,339	11,537,778	2,788	12,626,972	3,051	51.51	54	3
459 Bucklin	9.69	(23)	296.0	12,785,497	43,194	1,016,998	3,436	1,318,977	4,456	33.80	42	3
FRANKLIN												
287 West Franklin	6.07	7	768.0	16,427,364	21,390	2,909,524	3,788	2,708,122	3,526	47.69	27	4
288 Central Heights	5.33	(6)	512.5	10,424,812	20,341	1,847,879	3,606	1,956,159	3,817	32.34	18	4
289 Wellsville	5.59	9	709.9	14,172,651	19,964	2,763,195	3,892	2,537,128	3,574	57.34	29	4
290 Ottawa	5.92	(16)	2,211.3	41,173,040	18,619	5,854,807	2,648	6,955,904	3,146	56.41	40	4
GEARY												
475 Junction City	4.00	0	6,731.8	81,005,266	12,033	20,228,460	3,005	20,260,206	3,010	45.54	18	4
GOVE												
291 Grinnell Public schools	9.84	(7)	145.5	8,618,901	59,236	811,256	5,576	876,040	6,021	66.07	70	3
292 Grainfield	10.45	2	194.4	10,657,008	54,820	1,037,076	5,335	1,019,958	5,247	61.25	63	3
293 Quinter Public Schools	8.68	(7)	355.0	12,957,603	36,500	1,383,737	3,898	1,492,620	4,205	45.98	43	3
GRAHAM												
280 West Graham-Morland	10.43	5	121.0	8,386,530	69,310	847,118	7,001	803,934	6,644	54.58	54	3
281 Hill city	11.36	10	518.0	22,398,051	43,239	2,165,893	4,181	1,972,346	3,808	47.78	49	3
GRANT												
214 Ulysses	36.20	12	1,575.7	184,089,262	116,830	5,712,661	3,625	5,085,268	3,227	28.30	91	1

Comparison Data for Kansas School Districts

Individual Data for School Districts

School District Name	Ratio of Assessed Valuation to "Normal" Expenditures	% that Actual Expenditures were over or under "Normal" Expenditures %	Enrollment	Assessed Valuation Total $	Assessed Valuation Per Student $	Actual Expenditures (General Fund Less Transfers) Total $	Actual Expenditures (General Fund Less Transfers) Per Student $	"Normal" Expenditures Total $	"Normal" Expenditures Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts: High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
GRAY												
102 Cimmeron-Ensign	10.64	3	567.5	22,533,676	39,707	2,184,371	3,849	2,118,030	3,732	45.27	47	3
371 Montezuma - 88/89	10.45	(2)	212.0	11,203,245	52,845	1,047,657	4,942	1,071,757	5,055	61.01	65	3
476 Copeland	14.01	12	124.0	11,388,610	91,844	910,167	7,340	812,763	6,555	85.59	107	2
477 Ingalls	11.00	(17)	225.5	12,229,081	54,231	925,163	4,103	1,111,489	4,929	42.08	56	3
GREELEY												
200 Greeley County	17.02	(10)	351.5	25,231,006	71,781	1,332,818	3,792	1,482,320	4,217	48.75	92	2
GREENWOOD												
386 Madison-Virgil	7.62	5	288.1	9,879,442	34,292	1,356,485	4,708	1,295,727	4,497	41.17	30	3
389 Eureka	8.18	20	751.2	21,743,371	28,945	3,200,062	4,260	2,658,678	3,539	53.01	36	3
390 Hamilton	8.46	(25)	126.5	6,936,934	54,837	617,456	4,881	820,121	6,483	45.68	51	3
HAMILTON												
494 Syracuse	24.14	15	400.5	39,257,325	98,021	1,863,130	4,652	1,626,532	4,061	41.28	87	1
HARPER												
361 Anthony-Harper	11.37	4	1,049.0	40,205,366	38,327	3,691,452	3,519	3,535,135	3,370	51.66	56	3
511 Attica	10.64	(8)	217.5	11,574,796	53,217	996,065	4,580	1,087,944	5,002	48.17	56	3
HARVEY												
369 Burrton	7.32	0	294.9	9,633,221	32,666	1,312,359	4,450	1,315,740	4,462	47.42	35	4
373 Newton	6.49	(4)	3,200.4	64,064,261	20,018	9,424,211	2,945	9,866,929	3,083	66.85	45	4
439 Sedgwick	4.25	(2)	398.0	6,880,634	17,288	1,594,531	4,006	1,619,174	4,068	48.73	21	4
440 Halstead	7.65	9	745.0	20,200,646	27,115	2,870,235	3,853	2,640,431	3,544	56.13	40	3
460 Hesston	8.32	13	720.0	21,344,919	29,646	2,910,364	4,042	2,566,853	3,565	50.42	37	3
HASKELL												
374 Sublette	25.28	11	504.5	48,864,799	96,858	2,148,539	4,259	1,932,615	3,831	34.84	79	1
507 Satanta	57.43	26	356.1	85,908,044	241,247	1,883,802	5,290	1,495,858	4,201	22.94	105	1
HODGEMAN												
227 Jetmore	13.12	5	235.5	14,966,653	63,553	1,192,556	5,064	1,140,920	4,845	52.13	65	2
228 Hanston	10.62	(13)	150.5	9,459,290	62,852	775,503	5,153	890,756	5,919	49.08	60	3

JACKSON													
335 North Jackson	5.26	5	415.0	8,775,685	21,146	1,759,172	4,239	1,669,207	4,022	38.18	19	4
336 Holton	5.27	13	934.5	16,863,095	18,045	3,601,658	3,854	3,198,149	3,422	50.20	24	4
337 Mayetta	3.96	5	766.5	10,700,107	13,960	2,828,943	3,691	2,703,708	3,527	35.94	14	4
JEFFERSON												
338 Valley Falls	3.99	(17)	483.0	7,452,448	15,429	1,558,788	3,227	1,869,338	3,870	38.13	18	4
339 Jefferson County North	5.00	(5)	446.0	8,810,562	19,755	1,666,416	3,736	1,760,443	3,947	43.10	23	4
340 Jefferson West	5.11	10	695.5	12,747,145	18,328	2,738,507	3,937	2,494,747	3,587	49.07	23	4
341 Oskaloosa	5.15	3	546.5	10,587,731	19,374	2,107,659	3,857	2,056,225	3,763	60.94	31	4
342 Mclouth	5.61	8	518.5	11,064,192	21,339	2,134,805	4,117	1,973,818	3,807	37.79	20	4
343 Perry	6.36	9	872.0	19,165,635	21,979	3,282,797	3,765	3,014,205	3,457	54.24	32	4
JEWELL												
104 White Rock	11.80	5	177.0	11,431,503	64,585	1,017,860	5,751	968,748	5,473	60.85	68	3
278 Mankato	5.91	3	292.5	7,728,208	26,421	1,345,766	4,601	1,308,676	4,474	60.97	35	4
279 Jewell	8.55	(25)	198.5	8,826,774	44,467	775,001	3,904	1,032,025	5,199	58.62	67	2
JOHNSON												
229 Southeast Johnson County	20.11	29	8,193.9	493,943,482	60,282	31,722,306	3,871	24,563,318	2,998	54.26	84	1
230 Spring Hill	5.45	5	1,234.4	22,242,545	18,019	4,301,792	3,485	4,080,786	3,306	74.09	38	4
231 Gardner-Edgerton-Antioch	12.51	6	1,625.3	65,422,896	40,253	5,533,507	3,405	5,231,245	3,219	67.54	80	3
232 Desoto	8.18	1	1,697.5	44,515,917	26,224	5,487,954	3,233	5,443,738	3,207	52.53	43	3
233 Olathe	9.45	10	13,300.2	407,797,364	30,661	47,608,209	3,580	43,147,112	3,244	62.42	53	3
512 Shawnee Mission	15.69	8	28,885.3	1,460,400,784	50,559	100,265,664	3,471	93,086,136	3,223	41.14	60	2
KEARNY												
215 Lakin	57.96	26	649.3	136,712,551	210,554	2,966,742	4,569	2,358,776	3,633	21.67	100	1
216 Deerfield	40.91	7	250.5	48,483,927	193,549	1,264,262	5,047	1,185,066	4,731	24.08	92	1
KINGMAN												
331 Kingman	14.96	14	1,056.2	53,201,518	50,371	4,052,557	3,837	3,556,325	3,367	49.90	66	2
332 Cunningham	21.83	18	315.0	30,008,785	95,266	1,615,838	5,130	1,374,896	4,365	53.02	98	1
KIOWA												
422 Greensburg	13.05	(3)	404.5	21,378,949	52,853	1,581,557	3,910	1,638,304	4,050	35.78	48	2
424 Mullinville	16.12	10	112.0	12,529,795	111,873	855,650	7,640	777,446	6,941	62.57	92	2
474 Haviland	12.50	5	159.0	11,451,578	72,023	958,135	6,026	915,772	5,760	56.36	67	3
LABETTE												
503 Parsons	5.16	(4)	1,915.6	31,408,265	16,396	5,860,146	3,059	6,085,629	3,177	70.22	38	4
504 Oswego	5.84	7	459.0	10,509,229	22,896	1,924,815	4,193	1,798,703	3,919	38.92	21	4
505 Chetopa	3.97	(8)	313.2	5,442,888	17,378	1,261,940	4,029	1,369,599	4,373	39.86	17	4
506 Labette	5.53	(21)	1,625.1	28,951,218	17,815	4,142,263	2,549	5,230,657	3,219	47.17	33	4

Comparison Data for Kansas School Districts

Individual Data for School Districts

School District Name		Ratio of Assessed Valuation to "Normal" Expenditures	% that Actual Expenditures were over or under "Normal" Expenditures %	Enrollment	Assessed Valuation Total $	Assessed Valuation Per Student $	Actual Expenditures (General Fund Less Transfers) Total $	Actual Expenditures (General Fund Less Transfers) Per Student $	"Normal" Expenditures Total $	"Normal" Expenditures Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts:	High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
	Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
	Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
LANE													
468	Healy	11.60	(20)	110.5	8,967,207	81,151	621,284	5,622	773,032	6,996	51.58	74	3
482	Dighton	12.50	2	387.7	19,865,697	51,240	1,620,519	4,180	1,588,860	4,098	50.93	62	3
LEAVENWORTH													
449	Easton	5.91	(6)	652.5	13,990,854	21,442	2,215,151	3,395	2,368,194	3,629	55.30	35	4
453	Leavenworth	7.39	(3)	4,265.1	96,069,095	22,524	12,545,647	2,941	13,000,451	3,048	54.05	41	4
458	Basehor-Linwood	6.03	(1)	1,210.5	24,197,810	19,990	3,985,338	3,292	4,010,446	3,313	57.16	35	4
464	Tonganoxie	5.81	1	1,312.8	25,040,829	19,074	4,349,208	3,313	4,311,525	3,284	53.26	31	4
469	Lansing	5.41	(1)	1,594.5	27,802,400	17,436	5,089,204	3,192	5,140,598	3,224	46.26	25	4
LINCOLN													
298	Lincoln	9.32	3	424.5	15,820,731	37,269	1,743,658	4,108	1,697,166	3,998	45.52	41	3
299	Sylvan Grove	8.60	(15)	217.0	9,349,006	43,083	925,317	4,264	1,086,472	5,007	41.62	42	3
LINN													
344	Pleasanton	3.72	8	424.7	6,315,485	14,870	1,836,355	4,324	1,697,755	3,998	36.34	12	4
346	Jayhawk	7.00	(5)	548.5	14,439,745	26,326	1,963,244	3,579	2,062,111	3,760	47.69	35	4
362	Prairie View	36.79	19	821.3	105,414,972	128,351	3,413,956	4,157	2,864,990	3,488	32.92	102	1
LOGAN													
274	Oakley	12.69	15	472.7	23,335,590	49,367	2,119,601	4,484	1,839,024	3,890	54.00	59	3
275	Triplains	14.51	(14)	110.0	11,196,696	101,788	665,240	6,048	771,560	7,014	61.57	104	2
LYON													
251	North Lyon County	7.62	9	695.1	18,990,234	27,320	2,726,587	3,923	2,493,570	3,587	48.98	34	3
252	Southern Lyon County	7.56	11	525.0	15,066,013	28,697	2,209,945	4,209	1,992,948	3,796	51.83	35	3
253	Emporia	6.58	(6)	4,550.0	91,033,617	20,007	12,968,491	2,850	13,838,942	3,042	62.22	44	4
MARION													
397	Centre	9.41	(9)	306.1	12,688,766	41,453	1,223,390	3,997	1,348,703	4,406	34.89	36	3
398	Peabody-Burns	7.00	5	403.5	11,454,805	28,389	1,717,426	4,256	1,635,361	4,053	52.51	35	4
408	Marion	6.96	2	572.0	14,825,204	25,918	2,164,554	3,784	2,131,274	3,726	52.34	36	4
410	Durham-Millsboro-Lehigh	8.25	6	589.0	17,998,360	30,557	2,301,291	3,907	2,181,307	3,703	49.69	39	3
411	Goessel	5.69	(13)	245.5	6,659,039	27,124	1,015,241	4,135	1,170,351	4,767	53.39	35	4

MARSHALL													
364 Marysville	8.67	4	976.0	28,774,156	29,482	3,463,291	3,548	3,320,288	3,402	57.50	48	3
380 Vermillion	8.31	5	592.9	18,213,323	30,719	2,300,484	3,880	2,192,785	3,698	41.72	33	3
488 Axtell	8.59	7	328.5	12,147,312	36,978	1,508,501	4,592	1,414,628	4,306	49.19	40	3
498 Valley Heights	6.30	(5)	425.0	10,702,133	25,181	1,612,269	3,794	1,698,638	3,997	52.68	35	4
MCPHERSON												
400 Lindsborg	9.10	7	845.0	26,692,726	31,589	3,135,000	3,710	2,934,741	3,473	60.53	52	3
418 McPherson	10.63	(7)	2,370.2	78,895,365	33,286	6,931,641	2,924	7,423,564	3,132	57.94	66	3
419 Canton-Galua	8.38	(9)	402.7	13,688,877	33,993	1,491,286	3,703	1,633,007	4,055	39.45	36	3
423 Moundridge	9.80	6	427.5	16,710,237	39,088	1,813,931	4,243	1,705,996	3,991	60.76	56	3
448 Inman	8.41	(1)	410.5	13,920,691	33,912	1,631,329	3,974	1,655,963	4,034	49.22	42	3
MEADE												
225 Fowler	12.49	(7)	143.9	10,885,053	75,643	807,490	5,611	871,331	6,055	60.29	81	3
226 Meade	25.78	7	403.5	42,158,776	104,483	1,753,104	4,345	1,635,361	4,053	40.26	97	1
MIAMI												
367 Osawatomie	5.10	5	1,112.9	18,991,299	17,065	3,918,747	3,521	3,723,199	3,345	48.35	23	4
368 Paola	7.42	(1)	1,576.5	37,769,094	23,958	5,051,919	3,205	5,087,622	3,227	64.74	48	4
416 Louisburg	6.95	1	1,071.0	25,007,239	23,349	3,625,239	3,385	3,599,883	3,361	52.01	36	4
MITCHELL												
272 Waconda	7.35	6	568.5	15,599,517	27,440	2,243,964	3,947	2,120,973	3,731	47.12	33	4
273 Beloit	9.04	1	773.3	24,629,930	31,850	2,740,633	3,544	2,723,721	3,522	46.76	42	3
MONTGOMERY												
436 Caney Valley	5.96	8	765.7	16,094,653	21,020	2,921,278	3,815	2,701,353	3,528	38.75	21	4
445 Coffeyville	6.80	(1)	2,712.1	57,310,615	21,131	8,379,455	3,090	8,429,811	3,108	53.16	36	4
446 Independence	7.35	(8)	2,357.5	54,278,660	23,024	6,819,147	2,893	7,386,186	3,133	54.39	43	4
447 Cherryvale	4.07	3	626.5	9,326,712	14,887	2,369,220	3,782	2,291,673	3,658	30.12	12	4
MORRIS												
417 Council Grove (Morris Co)	8.45	(2)	1,023.0	29,210,402	28,554	3,388,677	3,312	3,458,614	3,381	37.46	32	3
MORTON												
217 Rolla	57.26	27	215.0	61,878,635	287,808	1,370,866	6,376	1,080,586	5,026	21.98	99	1
218 Elkhart	20.94	15	563.5	44,101,513	78,264	2,419,801	4,294	2,106,258	3,738	39.45	72	1
NEMAHA												
441 Sabetha	7.63	8	1,006.1	25,995,699	25,838	3,669,495	3,647	3,408,875	3,388	51.11	36	3
442 Nemaha Valley	9.67	(4)	376.1	15,033,374	39,972	1,498,700	3,985	1,554,720	4,134	43.50	44	3
451 B&B	5.94	(11)	218.5	6,482,958	29,670	965,545	4,419	1,090,887	4,993	33.04	22	4
NEOSHO												
101 Erie - St Paul	6.03	5	1,091.5	22,070,519	20,220	3,830,717	3,510	3,660,217	3,353	46.16	27	4
413 Chanute	5.83	(4)	1,856.8	34,497,930	18,579	5,686,727	3,063	5,912,574	3,184	66.33	40	4

Comparison Data for Kansas School Districts

Individual Data for School Districts

School District Name	Ratio of Assessed Valuation to "Normal" Expenditures	% that Actual Expenditures were over or under "Normal" Expenditures %	Enrollment	Assessed Valuation Total $	Assessed Valuation Per Student $	Actual Expenditures (General Fund Less Transfers) Total $	Actual Expenditures (General Fund Less Transfers) Per Student $	"Normal" Expenditures Total $	"Normal" Expenditures Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts: High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
NESS												
301 Nes Tre La Go	12.89	(4)	85.0	9,000,254	105,885	671,379	7,899	697,982	8,212	67.66	91	2
302 Smoky Hill	11.42	(2)	197.5	11,754,673	59,517	1,009,851	5,113	1,029,082	5,211	44.32	52	3
303 Ness City	13.48	10	333.5	19,260,657	57,753	1,571,129	4,711	1,429,344	4,286	48.38	59	2
304 Bazine	11.01	(5)	116.5	8,702,677	74,701	751,287	6,449	790,690	6,787	58.65	68	3
NORTON												
211 Norton Community Schools	5.81	9	712.9	14,795,519	20,754	2,763,285	3,876	2,545,957	3,571	53.53	29	4
212 Northern Valley	6.88	(9)	180.5	6,734,200	37,309	895,259	4,960	979,049	5,424	73.57	55	4
213 West Solomon Valley	9.48	(15)	113.0	7,395,000	65,442	667,058	5,903	780,389	6,906	60.92	68	3
OSAGE												
420 Osage City	5.65	(5)	600.6	12,522,010	20,849	2,114,341	3,520	2,215,447	3,689	29.75	18	4
421 Lyndon	5.09	(2)	400.5	8,279,347	20,673	1,589,978	3,970	1,626,532	4,061	43.82	23	4
434 Santa Fe Trail	4.28	7	1,219.7	17,263,054	14,154	4,327,669	3,548	4,037,522	3,310	45.62	18	4
454 Burlingame	3.60	(8)	346.4	5,284,682	15,256	1,352,651	3,905	1,467,310	4,236	42.10	16	4
456 Marais Des Cygnes Valley	4.71	4	295.5	6,203,043	20,992	1,370,573	4,638	1,317,506	4,459	47.28	21	4
OSBORNE												
392 Osborne	7.71	0	455.0	13,782,271	30,291	1,781,160	3,915	1,786,931	3,927	43.50	34	3
OTTAWA												
239 North Ottawa	8.53	(9)	652.0	20,180,957	30,952	2,146,162	3,292	2,366,722	3,630	39.91	38	3
240 Twin Valley	6.91	(5)	470.5	12,658,794	26,905	1,749,000	3,717	1,832,549	3,895	35.84	26	4
PAWNEE												
495 Ft. Larned	10.29	11	1,106.6	38,124,319	34,452	4,126,044	3,729	3,704,657	3,348	52.05	48	3
496 Pawnee Heights	13.08	5	152.5	11,726,067	76,892	943,069	6,184	896,642	5,880	67.59	84	2
PHILLIPS												
324 Eastern Heights	6.76	(20)	159.0	6,186,425	38,908	736,713	4,633	915,772	5,760	51.80	43	4
325 Phillipsburg	8.97	10	700.6	22,521,366	32,146	2,752,862	3,929	2,509,757	3,582	49.80	41	3
326 Logan	11.25	(5)	226.5	12,539,628	55,363	1,055,584	4,660	1,114,432	4,920	33.71	40	3

POTTAWATOMIE													
320 Wamego	5.70	(7)	1,262.0	23,732,053	18,805	3,888,737	3,081	4,162,016	3,298	31.27	19	4
321 Kaw Valley	65.29	38	979.0	217,373,506	222,036	4,595,564	4,694	3,329,117	3,401	20.87	99	1
322 Onaga-Havensville-Wheaton	6.30	14	428.5	10,768,558	25,131	1,949,357	4,549	1,708,939	3,988	64.26	35	4
323 Westmoreland	4.81	5	591.5	10,522,734	17,790	2,297,693	3,885	2,188,665	3,700	60.87	28	4
PRATT												
382 Pratt	9.23	(9)	1,344.2	40,650,158	30,241	4,019,472	2,990	4,403,939	3,276	46.40	47	3
438 Skyline Schools	14.68	3	358.0	22,044,570	61,577	1,544,937	4,315	1,501,450	4,194	41.21	59	2
RAWLINS												
317 Herndon	7.32	(37)	72.0	4,830,146	67,085	414,544	5,758	659,722	9,163	64.29	75	4
318 Atwood	9.11	11	482.5	17,016,221	35,267	2,068,271	4,287	1,867,866	3,871	64.17	53	3
RENO												
308 Hutchinson	9.32	(1)	4,932.6	139,483,212	28,278	14,840,514	3,009	14,964,973	3,034	51.16	48	3
309 Nickerson	8.08	(2)	1,418.5	37,371,513	26,346	4,509,237	3,179	4,622,612	3,259	49.22	41	3
310 Fairfield	12.50	16	482.5	23,341,792	48,377	2,173,165	4,504	1,867,866	3,871	53.92	58	3
311 Pretty Prairie	8.81	(5)	257.5	10,616,154	41,228	1,147,705	4,457	1,205,668	4,682	53.09	49	3
312 Haven	8.98	0	1,164.7	34,786,555	29,867	3,864,705	3,318	3,875,652	3,328	40.58	37	3
313 Buhler	8.19	(6)	2,117.5	54,736,275	25,849	6,294,662	2,973	6,679,841	3,155	52.89	46	3
REPUBLIC												
426 Pike Valley	8.70	(4)	260.5	10,571,139	40,580	1,170,898	4,495	1,214,497	4,662	49.93	45	3
427 Belleville	8.98	7	619.5	20,392,448	32,918	2,425,343	3,915	2,271,071	3,666	53.77	45	3
455 Cuba	7.58	(8)	128.5	6,263,559	48,744	763,204	5,939	826,007	6,428	68.34	56	3
RICE												
376 Sterling	7.57	(2)	533.0	15,256,389	28,624	1,980,918	3,717	2,016,493	3,783	43.18	33	3
401 Chase	13.51	(2)	180.5	13,223,075	73,258	959,904	5,318	979,049	5,424	46.69	64	2
405 Lyons	7.94	14	785.5	21,922,236	27,909	3,158,224	4,021	2,759,627	3,513	53.72	37	3
444 Little River	14.10	9	378.5	22,021,095	58,180	1,701,366	4,495	1,561,783	4,126	48.23	62	2
RILEY												
378 Riley	5.23	(8)	550.4	10,818,918	19,656	1,906,210	3,463	2,067,703	3,757	57.89	33	4
383 Manhattan	8.72	(5)	6,010.1	158,168,796	26,317	17,243,191	2,869	18,136,168	3,018	59.27	54	3
384 Blue Valley	6.62	(7)	273.0	8,278,166	30,323	1,159,660	4,248	1,251,286	4,583	55.78	40	4
ROOKS												
269 Palco	14.97	1	178.0	14,542,211	81,698	978,866	5,499	971,691	5,459	47.42	70	2
270 Plainville	12.16	11	488.0	22,907,531	46,942	2,099,037	4,301	1,884,053	3,861	46.86	51	3
271 Stockton	11.82	(2)	400.5	19,231,542	48,019	1,598,371	3,991	1,626,532	4,061	43.91	53	3
RUSH												
395 LaCross	14.76	17	342.4	21,477,182	62,725	1,697,773	4,958	1,455,537	4,251	47.86	61	2
403 Otis-Bison	10.43	6	344.0	15,230,387	44,274	1,549,663	4,505	1,460,246	4,245	39.12	38	3

School District Name	Comparison Data for Kansas School Districts: Ratio of Assessed Valuation to "Normal" Expenditures	Comparison Data for Kansas School Districts: % that Actual Expenditures were over or under "Normal" Expenditures %	Individual Data for School Districts: Enrollment	Assessed Valuation: Total $	Assessed Valuation: Per Student $	Actual Expenditures (General Fund Less Transfers): Total $	Actual Expenditures (General Fund Less Transfers): Per Student $	"Normal" Expenditures: Total $	"Normal" Expenditures: Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts: High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
RUSSELL												
399 Paradise	17.35	(4)	172.4	16,569,327	96,110	920,781	5,341	955,210	5,541	51.44	93	2
407 Russell	13.92	18	1,211.5	55,871,877	46,118	4,735,794	3,909	4,013,389	3,313	57.23	68	2
SALINE												
305 Salina	8.34	(3)	6,787.4	170,396,547	25,105	19,735,226	2,908	20,423,843	3,009	68.59	59	3
306 Southeast of Salina	13.96	(4)	581.5	30,146,517	51,843	2,067,027	3,555	2,159,234	3,713	38.09	56	2
307 Ell-Salina	5.15	(13)	359.0	7,754,184	21,599	1,301,610	3,626	1,504,393	4,191	32.27	19	4
SCOTT												
466 Scott	11.58	10	1,059.2	41,288,581	38,981	3,923,028	3,704	3,565,154	3,366	53.42	56	3
SEDGWICK												
259 Wichita	10.33	(1)	43,941.8	1,459,872,042	33,223	139,972,648	3,185	141,331,378	3,216	65.08	68	3
260 Derby	6.44	1	5,693.7	110,737,126	19,449	17,415,575	3,059	17,204,970	3,022	48.20	31	4
261 Haysville	5.22	(16)	3,281.9	52,723,824	16,065	8,532,462	2,600	10,106,792	3,080	55.48	34	4
262 Valley Center	5.27	(10)	2,004.6	33,430,786	16,677	5,682,708	2,835	6,347,565	3,166	53.70	32	4
263 Mulvane	4.04	(28)	1,802.9	23,259,353	12,901	4,164,721	2,310	5,753,941	3,191	34.84	19	4
264 Clearwater	7.69	(3)	974.0	25,491,135	26,172	3,218,825	3,305	3,314,402	3,403	41.91	33	3
265 Goddard	7.81	(7)	1,921.9	47,646,702	24,791	5,647,553	2,939	6,104,170	3,176	59.31	50	3
266 Maize	5.33	0	2,197.3	36,834,230	16,763	6,882,578	3,132	6,914,701	3,147	53.31	29	4
267 Renwick	8.16	10	1,374.0	36,668,649	26,688	4,946,251	3,600	4,491,643	3,269	57.21	42	3
268 Cheney	6.75	(5)	527.2	13,490,284	25,589	1,895,967	3,596	1,999,423	3,793	45.44	32	4
SEWARD												
480 Liberal	10.23	(6)	3,400.6	106,923,481	31,443	9,782,366	2,877	10,456,138	3,075	52.30	57	3
483 Kismet-Plains	17.71	3	567.5	37,501,308	66,082	2,179,386	3,840	2,118,030	3,732	34.43	59	2
SHAWNEE												
345 Seaman	9.86	(4)	3,247.7	98,650,533	30,376	9,614,601	2,960	10,006,137	3,081	55.29	57	3
372 Silver Lake	4.63	6	605.5	10,318,640	17,042	2,374,509	3,922	2,229,868	3,683	51.95	23	4
437 Auburn-Washburn	11.29	(9)	3,749.3	129,610,067	34,569	10,502,202	2,801	11,482,398	3,063	47.69	59	3
450 Shawnee Heights	7.01	(12)	3,303.1	71,262,440	21,574	8,968,564	2,715	10,169,185	3,079	51.26	41	4
501 Topeka	9.92	(4)	14,095.2	453,426,967	32,169	43,773,871	3,106	45,694,514	3,242	68.00	70	3

SHERIDAN												
412 Hoxie Community Schools	11.13	2	527.0	22,255,781	42,231	2,037,753	3,867	1,998,834	3,793	50.03	55	3
SHERMAN												
352 Goodland	11.28	5	1,206.0	45,075,291	37,376	4,178,597	3,465	3,997,202	3,314	50.34	54	3
SMITH												
237 Smith Center	9.26	9	637.9	21,533,759	33,757	2,535,259	3,974	2,325,225	3,645	48.58	41	3
238 West Smith County	6.58	(12)	213.0	7,076,249	33,222	943,511	4,430	1,074,700	5,046	64.37	48	4
STAFFORD												
349 Stafford	11.66	9	272.5	14,575,622	53,489	1,367,533	5,018	1,249,814	4,586	56.26	60	3
350 St John-Hudson	14.09	10	426.0	23,968,524	56,264	1,867,284	4,383	1,701,581	3,994	47.63	61	2
351 Macksville	23.82	(2)	284.5	30,606,977	107,582	1,264,759	4,446	1,285,132	4,517	37.41	91	1
STANTON												
452 Stanton	33.47	21	521.5	66,365,720	127,259	2,402,028	4,606	1,982,647	3,802	33.11	91	1
STEVENS												
209 Moscow	78.44	37	159.0	71,828,720	451,753	1,256,164	7,900	915,772	5,760	16.69	95	1
210 Hugoton	65.58	30	890.0	201,137,764	225,997	3,997,508	4,492	3,067,181	3,446	18.81	95	1
SUMNER												
353 Wellington	6.13	(10)	1,910.5	37,194,872	19,469	5,437,326	2,846	6,070,619	3,178	60.77	42	4
356 Conway Springs	6.71	6	448.1	11,847,741	26,440	1,872,521	4,179	1,766,623	3,942	60.81	38	4
357 Belle Plaine	4.31	7	709.0	10,919,341	15,401	2,722,142	3,839	2,534,479	3,575	69.43	28	4
358 Oxford	6.35	(9)	424.0	10,763,341	25,385	1,538,972	3,630	1,695,695	3,999	48.96	34	4
359 Argonia	9.14	(8)	224.0	10,114,414	45,154	1,017,236	4,541	1,107,074	4,942	63.44	63	3
360 Caldwell	8.32	3	329.0	11,785,275	35,822	1,453,231	4,417	1,416,100	4,304	63.57	52	3
509 Southern Haven	6.90	(28)	233.0	7,816,377	33,547	819,389	3,517	1,133,562	4,865	44.53	42	4
THOMAS												
314 Brewster	12.95	(12)	141.5	11,193,391	79,105	762,854	5,391	864,268	6,108	63.24	93	2
315 Colby	9.81	(14)	1,241.5	40,228,091	32,403	3,516,206	2,832	4,101,682	3,304	41.40	47	3
316 Golden Plains	10.31	(20)	143.0	8,956,790	62,635	699,223	4,890	868,682	6,075	52.33	67	3
TREGO												
208 Wakeeney	10.54	(3)	630.5	24,272,043	38,496	2,226,965	3,532	2,303,446	3,653	42.73	47	3
WABUSNSEE												
329 Alma	8.02	(2)	531.9	16,151,845	30,366	1,972,788	3,709	2,013,256	3,785	58.82	48	3
330 Wabunsee East	6.69	21	580.9	14,436,264	24,852	2,614,968	4,502	2,157,468	3,714	64.22	35	4
WALLACE												
241 Wallace	11.46	(3)	286.1	14,777,665	51,652	1,253,969	4,383	1,289,841	4,508	46.08	54	3
242 Weskan	13.12	(20)	101.0	9,774,368	96,776	599,015	5,931	745,072	7,377	52.96	86	2

Comparison Data for Kansas School Districts

Individual Data for School Districts

School District Name	Ratio of Assessed Valuation to "Normal" Expenditures	% that Actual Expenditures were over or under "Normal" Expenditures %	Enrollment	Assessed Valuation Total $	Assessed Valuation Per Student $	Actual Expenditures (General Fund Less Transfers) Total $	Actual Expenditures (General Fund Less Transfers) Per Student $	"Normal" Expenditures Total $	"Normal" Expenditures Per Student $	Mill Levy	% of Expenditures from Property Taxes %	Group # (From Page 33)
All Districts: High	169.73	38	43,941.8	1,460,400,784	589,240	139,972,648	7,900	141,331,378	9,163	88.16	111	
Median	8.31	(1)	548.5	18,442,019	30,719	2,134,805	3,885	2,062,111	3,760	49.22	42	
Low	2.30	(37)	72.0	4,830,146	8,169	414,544	2,310	659,722	2,998	7.63	10	
WASHINGTON												
221 North Central	8.59	(13)	180.5	8,414,636	46,618	847,825	4,697	979,049	5,424	41.24	41	3
222 Washington	6.12	0	418.5	10,281,432	24,567	1,674,958	4,002	1,679,508	4,013	49.38	30	4
223 Barnes	11.46	7	396.0	18,494,524	46,703	1,722,925	4,351	1,613,288	4,074	57.39	62	3
224 Republican Valley	10.47	5	388.0	16,646,142	42,902	1,665,344	4,292	1,589,743	4,097	43.00	43	3
WICHITA												
467 Leoti	12.53	9	581.0	27,046,405	46,551	2,358,518	4,059	2,157,762	3,714	66.19	76	3
WILSON												
387 Altoona-Midway	6.15	(9)	387.9	9,777,899	25,207	1,443,480	3,721	1,589,449	4,098	34.07	23	4
461 Neodesha	5.30	4	726.0	13,710,059	18,884	2,694,553	3,712	2,584,512	3,560	32.13	16	4
484 Fredonia	7.43	10	881.0	22,593,751	25,646	3,356,130	3,809	3,040,693	3,451	54.12	36	4
WOODSON												
366 Woodson	8.76	(14)	574.0	18,727,282	32,626	1,831,733	3,191	2,137,160	3,723	36.51	37	3
WYANDOTTE												
202 Turner-Kansas City	7.23	3	3,812.3	84,309,146	22,115	12,050,949	3,161	11,667,814	3,061	51.02	36	4
203 Piper-Kansas City	5.51	3	1,014.5	18,927,531	18,657	3,542,811	3,492	3,433,598	3,385	45.41	24	4
204 Bonner Springs	7.55	(2)	2,047.5	48,852,448	23,860	6,368,734	3,110	6,473,824	3,162	60.56	46	3
500 Kansas City	6.33	(12)	21,520.6	440,104,491	20,450	61,126,355	2,840	69,487,575	3,229	35.53	26	4

APPENDIX D

Agency Response

On January 8, 1990, we provided a copy of the draft audit report to the Department of Education. Its response is included as this Appendix.

Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

(913) 296-3201

January 10, 1991

Mr. Meredith Williams
Legislative Division of Post Audit
109 West 9th, Suite 301
Topeka, Kansas 66612-1285

Dear Mr. Williams:

We appreciate having the opportunity to cooperate and provide data available on school districts and student achievement to Legislative Division of Post Audit staff.

Listed below are the recommendations found in the audit report, Analyzing the Relationships Between Funding Levels and the Quality of Education in Kansas School Districts, and our responses to each recommendation.

RECOMMENDATION #1--The Department of Education and the Legislative Educational Planning Committee should explore the implications of different ways of comparing school districts' expenditures in their funding deliberations.

RESPONSE--The State Department of Education is always pleased to cooperate with the Legislative Education Planning Committee as well as any special or standing committees. The 1990 Special Committee on School Finance reviewed numerous data items related to school district revenues and expenditures. This Committee has requested that a study be conducted on the possibility of using pupil weighting in the School District Equalization Act (SDEA). This study is to be completed by December 31, 1991. We will continue to provide any information available in this agency as requested by the Legislature.

RECOMMENDATION #2--The Department of Education should ensure that all teachers have the proper endorsement for the subjects they teach. The Department should take follow-up action regarding the two teachers we identified who were not properly endorsed.

RESPONSE--The State Department of Education will follow-up on the endorsements of the two teachers who may not be certified for the positions held. K.S.A. 72-1390 provides that, "It shall be unlawful for the board of education of any school district to issue an order for payment of the salary of any certificated employee who does not hold a certificate which is valid in the State of Kansas for the particular kind of work to be performed." In addition, if a school district has a person employed who is not certified for the position held, an accreditation citation is issued to the school district.

We will be pleased to provide printouts and data to assist legislators during the 1991 session in correcting any inequities expressed in this report.

Sincerely,

Lee Droegemueller
Commissioner of Education

LD:DMD:tjm