

SELECTED KANSAS STATUTES

CHAPTER 46. LEGISLATURE ARTICLE 11. LEGISLATIVE POST AUDIT

46-1131. [Repealed] Cost study to assist legislature to make suitable finance of educational interests of state.

(a) The purpose of this section is to assist the legislature in the gathering of information which is necessary for the legislature's consideration when meeting its constitutional duties to: (1) Provide for intellectual, educational, vocational and scientific improvement in public schools established and maintained by the state; and (2) make suitable provision for the finance of educational interests of the state. The division of post audit shall conduct a professional cost study analysis to estimate the costs of providing programs and services required by law.

(b) As used in this section, "law" means any: (1) State statute; and (2) rules and regulations or standards relating to student performance outcomes adopted by the state board.

(c) The cost study analysis shall be based upon data available through school year 2004-2005. Subject to the provisions of subsection (d), the cost study analysis shall be conducted as directed by the legislative post audit committee.

(d) Any cost study analysis conducted pursuant to this section shall include: (1) A determination of the services or programs required by law to be provided by school districts and a review of the high school graduation requirements and the school performance accreditation system, pupil assessments and other requirements of K.S.A. 72-6439, and amendments thereto. (2) A review of the admissions requirements established by the state board of regents pursuant to K.S.A. 76-716, and amendments thereto, state scholarship requirements established by the state board of regents, (3) a study of the actual costs incurred in a sample of school districts to provide reasonable estimates of the costs for regular elementary and secondary education as required by law, including instruction, administration, support staff, supplies, equipment and building costs. (4) A study of the actual costs incurred in a sample of school districts to provide reasonable estimates of the costs for specialized education services as required by law including, but not limited to, special education and related services, bilingual education and at-risk programs. (5) A study of the factors which may contribute to the variations in costs incurred by school districts of various sizes and in various regions of the state when providing services or programs as required by law. Such study shall include all

administrative costs of providing program and services as required by law. (6) An analysis in a sample of districts as determined by the legislative post auditor showing such things as: (A) The percent of the estimated costs of providing programs and services as required by law that could have been funded by the various types of state aid the districts received in the most recently completed school year, as well as the percent funded by the district's local option budget; (B) the percent of district funding that is spent on instruction; (C) the percent of district funding that is spent on administration including central administration; and (D) the percent of district funding that is spent on support services. (7) A review of relevant studies that assess whether there is a correlation between amounts spent on education and student performance. (8) A review to determine whether students who are counted as a basis for computing funding for specialized educational services are actually receiving those services. (9) Any additional reviews or analyses the legislative post auditor considers relevant to the legislature's decisions regarding the cost of funding services or programs required by law.

(e) The division also shall conduct a professional cost study analysis considering the same factors specified in subsection (d), except that such cost study analysis shall consider only those curriculum related services and programs mandated by state statute.

(f) In conducting such cost analysis study, historical data and expenditures may be used to estimate future reasonable and actual costs so long as any examination of historical data and expenditures corrects any recognized inadequacy of such data or expenditure through a reliable method of extrapolation. The cost study analysis shall incorporate these requirements and any report to the legislature must demonstrate how the incorporation was accomplished.

(g) In conducting such cost analysis study and subject to the limitations of the budget of the division and appropriations therefor, the legislative post auditor may enter into contracts with consultants as the post auditor deems necessary.

(h) In conducting such cost study analysis, the legislative post auditor shall have the authority to access all books, accounts, records, files, documents and correspondence, confidential or otherwise, as authorized in conducting an audit under the legislative post audit act.

(i) Following the completion of such cost analysis study, the legislative post auditor shall submit a detailed report thereon to the legislature on or before the first day of the 2006 legislative session. If additional time is needed to provide the most accurate information relating to any area of requested study, the legislative post auditor shall so report to the legislature, explaining the reasons for the need for additional time and providing a reasonable time frame for completion of that aspect of the study. In that event, the legislative post auditor

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shall submit a report on that portion of the study which has been completed before the start of the 2006 legislative session and the balance of such report shall be submitted within the time frame established by the legislative post auditor when requesting additional time.

(j) For any agency required to be audited under K.S.A. 74-7283 et seq., and amendments thereto, in time to be reviewed and evaluated during the 2006, 2007 or 2008 regular session of the legislature, such review and evaluation shall be moved forward one year.

(k) The provisions of this section shall be part of and supplemental to the legislative post audit act.

HISTORY: L. 2005, ch. 152, § 3; L. 2005, ch. 2, § 13 (Special Session); July 28. Repealed, L. 2008, ch. 112, § 11. May 1.