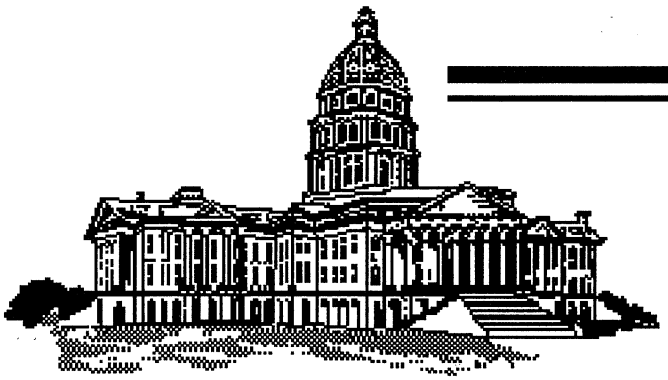

PERFORMANCE AUDIT REPORT

Exploring Options for Consolidating Kansas School Districts: An Overview

A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
August 1992

92-50

Legislative Post Audit Committee

Legislative Division of Post Audit

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PERFORMANCE AUDIT REPORT

EXPLORING OPTIONS FOR CONSOLIDATING KANSAS SCHOOL DISTRICTS: AN OVERVIEW

OBTAINING AUDIT INFORMATION

This audit was conducted by Ron Green, Senior Auditor, and Sharon Patnode and Murlene Priest, Auditors, of the Division's staff. If you need any additional information about the audit's findings, please contact Mr. Green at the Division's offices.

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EXPLORING OPTIONS FOR CONSOLIDATING KANSAS SCHOOL DISTRICTS: AN OVERVIEW

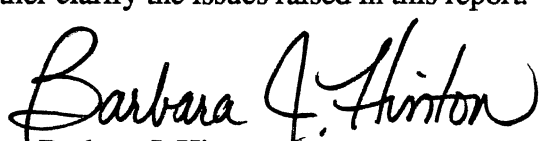
Summary of Legislative Post Audit's Findings

How do the characteristics of school districts in Kansas compare with districts in other states? In 1989-90, Kansas' 304 school districts averaged 1,417 students per district, or less than half the national median of 2,883. Kansas had more school districts, with lower enrollment per district and per school, than most other states. Kansas also had smaller classes, on average, than all but 10 other states. As expected with small classes and small schools, Kansas had higher than average staffing levels of teachers, administrators, and total staff. Despite these factors, Kansas' spending per student was slightly less than the national median, mainly because Kansas' average teacher salary was below the median. If Kansas had been equal to the median of seven similar states in 1989-90, Kansas would have had 2.6 more students per class, 4,200 fewer teachers, 370 fewer schools, and would have spent $127 million less to operate its school system.

To what extent does the enrollment level in Kansas school districts affect the average expenditures and administrative costs per student, and why? School district enrollment is a major factor influencing all types of expenditures per student. As a rule, the smaller a school district's enrollment is, the higher its expenditures per student are. As enrollment increases, expenditures per student drop rapidly and then level off. In 1990-91, the districts that spent the least per student had enrollments between 1,600 and 4,300 students. The key factor in lower expenditures per student appeared to be higher average class sizes. The 20 school districts with the lowest expenditures per student had average class sizes of 16-20 students; the 20 districts with the highest expenditures all had enrollments of fewer than 400 students and had average classes of 6-10 students. These small school districts appeared to have few options to increase their average class sizes and still meet the curriculum requirements imposed on all districts.

Have other states found that consolidating school districts resulted in cost savings? The states we surveyed and the articles published on this subject generally reported that consolidating school districts may result in minor savings in administrative costs, but significant savings will occur only when schools are closed, class sizes are increased, and the number of teachers is reduced. The states we surveyed had not required districts to consolidate, but had encouraged consolidation through financial incentives or through expanded curriculum and staffing requirements.

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, not all of which could be included in this report because of space considerations. These data may allow us to answer additional questions about the audit findings or to further clarify the issues raised in this report.



Barbara J. Hinton
Legislative Post Auditor

Exploring Options for Consolidating Kansas School Districts: An Overview

The State of Kansas is now divided into 304 school districts, each of which is governed by a locally elected school board. In recent years, Statewide school enrollment has stabilized while costs have continued to rise. For example, between 1980 and 1990, enrollments stayed about the same while districts' general fund expenditures more than doubled. Total General Fund State aid to school districts increased by 97 percent, from $375 million to $738 million, during that 10-year period.

Because of concerns about the growth in school district costs, especially in these times of budgetary constraints, legislative questions have been raised about the possibility of consolidating unified school districts to provide more cost-efficient or economical public education. The last major consolidation of school districts in Kansas occurred in the 1960s. The subject of school district consolidation was most recently raised during discussions about the school finance package passed by the 1992 Legislature, but the Legislature did not directly address the subject of consolidation in any 1992 legislation.

To address these concerns, the Legislative Post Audit Committee authorized a performance audit to answer the following questions:

1. **How do the characteristics of school districts in Kansas compare with districts in other states?**

2. **To what extent does the enrollment level in Kansas school districts affect the average expenditures per student and administrative costs per student, and why?**

3. **Have other states found that consolidating school districts resulted in cost savings?**

To answer the first question, we reviewed national education statistics to determine how Kansas compared with other states in elementary and secondary school enrollment, staffing, funding sources, and expenditures per student. Throughout this report, we used expenditures per student as the basic measure of cost-efficiency. This report does not address the quality of educational services provided by school districts; quality issues were examined in our January 1991 report, Analyzing the Relationships Between Funding Levels and the Quality of Education in Kansas School Districts.

To address the second question, we performed a variety of statistical analyses to explore the relationship between Kansas school district enrollments and average expen-

ditures per student. In the search for which factors have the strongest influence on expenditures per student, we looked at a long list of variables including district enrollment, average class size, average school size, average salary levels, various staffing ratios, and geographic area. We did not focus on any specific school districts in conducting this audit, but looked at the data across all Kansas districts.

To address the third question, we contacted a sample of other states that had reduced the total number of school districts during the last 10 years to determine whether the decrease in the number of school districts had a significant impact on education expenditures. We also reviewed published studies concerning cost savings from school district consolidation.

In general, we found that Kansas has more school districts, smaller districts, smaller schools, and smaller average class sizes than most other states. In addition, Kansas has relatively high staffing levels to serve its students. Despite these factors that tend to increase costs, Kansas' average spending per student ranked in the middle of all states. Within Kansas, school districts' operating expenditures per student ranged from $2,900 to as much as $11,400 in 1990-91. Low-enrollment school districts tended to spend the most per student, while larger school districts tended to spend lesser amounts per student for both total operations and administration. Average class size had the largest impact on expenditures per student, and average class size generally rose along with enrollment. Smaller average class sizes meant more teachers per 1,000 students.

Several other states have reduced their total number of school districts during the past decade, but none of the states we contacted could provide specific information about cost savings. The literature we reviewed indicated that minor administrative cost savings may be achieved in school district consolidations; more significant savings can occur only when schools are closed or average class sizes are increased. Throughout this report, it is important to note that consolidation of school districts by itself does not necessarily result in closure or consolidation of schools.

In conducting this audit, we followed all applicable government auditing standards set forth by the U.S. General Accounting Office. We did not verify the accuracy of all data analyzed during the audit, but we did determine whether other agencies had audited or checked the accuracy of the data. In those cases where data were not audited or we had some reason to question the reliability of information used, we noted those limitations in this report.

Before covering the audit findings in more detail, this report briefly summarizes the history about the number of school districts in Kansas.

History Concerning the Number of School Districts in Kansas

Between 1900 and 1970, the Number of School Districts In Kansas Dropped from 9,300 to about 310

In the early years of Kansas' statehood, there was a two-tiered system of school districts, one including elementary schools and another, high schools. This dual system of districts resulted in the establishment of more than 9,000 school districts by the turn of the century.

In the 1940s and 1950s, the Legislature attempted to merge the elementary and high school districts through efforts of county reorganization committees. Those efforts were only moderately successful, partly because the Kansas Supreme Court ruled that the power to create or dissolve districts rested only with the Legislature. By 1958, the State still had about 2,800 school districts, only 237 of which operated both a high school and an elementary school.

The next major school district consolidation effort in Kansas coincided with a national push for consolidation during the 1960s. Legislation passed in Kansas in 1963 divided the State into 106 planning units — one unit per county, with one additional unit in Johnson County. Planning units were responsible for making recommendations for school districts meeting at least one of these two legal requirements:

- An enrollment of at least 400 students in grades 1 - 12
- At least 200 square miles, and an assessed valuation of at least $2 million

The Legislature's consolidation objectives in the 1960s appeared to be to increase efficiency by eliminating elementary-only school districts and sharply reducing the total number of districts. The table below shows the reduction in the number of school districts in this century.

Change in the Number of Kansas School Districts Over Time

Year	Number of School Districts	Average Number of Students Per District
1896	9,284	Not Available
1947	5,438	Not Available
1958	2,794	167
1969	311	1,746
1991	304	1,398

Although the number of districts has not changed significantly in the last 20 years, the number of school districts with fewer than 400 students increased from 61 in 1967 to about 100 in 1992. The map on pages 18 and 19 shows all of the Kansas school districts, with districts of fewer than 400 students shaded. At least 25 of the 304 current districts would not meet the standards of the 1963 legislation, because they have fewer than 400 pupils and fewer than 200 square miles.

How Do the Characteristics of School Districts in Kansas Compare with Districts in Other States?

In general, Kansas is a sparsely populated state with many school districts. Kansas has smaller school districts, smaller schools, smaller classes, and higher staffing levels than other states; these factors normally would tend to increase the amount Kansas spends per student. However, lower than average teacher salaries in Kansas offset these factors somewhat, so Kansas' spending per student was at the mid-point for all states. The most important factors affecting states' average expenditures per student appeared to be average teacher salaries and average class sizes in each state. These and other findings are detailed in the following sections.

Kansas Has More School Districts, Fewer Students Per District, Smaller Schools and Classes, and Higher Staffing Levels Than Most Other States

The following table shows Kansas' ranking in several areas related to the number and size of school districts. The table also shows the national median and the median for a group of seven states we selected because of their similarity to Kansas in terms of population, population density, and personal income.

Comparison of Kansas with Other States In Key Educational Statistics, 1989-90

Kansas Ranked Higher On These Factors....	Kansas Rank (a)	Kansas	National Median	7-State Median (b)
Teachers per 1,000 Students	11	66.7	59.4	56.8
District Staff per 1,000 Students (c)	15	6.0	4.8	5.5
Total Staff per 1,000 Students	18	116.5	112.2	107.7
Number of School Districts	18	304	186	303
Square Miles per District	23	269	247	317

Kansas Ranked Lower On These Factors....	Kansas Rank (a)	Kansas	National Median	7-State Median (b)
State Population	32	2,513,000	3,317,000	2,820,000
Total Enrollment (K-12)	34	430,864	578,580	478,486
Average Number of Schools per District	34	4.8	6.3	3.9
Average Enrollment per District	41	1,417	2,883	1,559
Average Class Size (d)	41	15.0	16.8	17.6
Average Enrollment per School	43	295	462	397

(a)Rankings are in descending order with the largest number ranked first, and the smallest number ranked 51st. The District of Columbia was counted as if it were a state.

(b)The seven selected states were Arizona, Colorado, Iowa, Nebraska, Oklahoma, Oregon, and Utah.

(c) School district staff includes superintendents, assistant superintendents, and others with districtwide responsibilities. It does not include directors of service areas such as transportation or food service.

(d) Average class size is the same as pupil-teacher ratio.

More complete information and rankings for all states are shown in Appendix A. All nationwide information in Appendix A and in this part of the report is from 1989-90, the most recent year for which comparable data were available.

As the table on page five shows, Kansas has more districts (ranking 18th) and fewer students per district (ranking 41st) than most other states. In the 1989-90 school year, only 17 states had more school districts than Kansas. (The table on page eight shows a list of those states.) Kansas had 304 school districts; the national median was 186. However, the number of districts in Kansas was equal to the median of the seven comparison states.

Kansas is a sparsely populated state, with only 11 states having lower population density. Population sparsity and the large number of districts combine to give Kansas small average enrollments per district. In 1989-90, Kansas had 1,417 students per school district, well below the national median of 2,883, and slightly below the median of the seven comparable states. Only 10 states had fewer students per district than Kansas, as shown in the following table.

States with the Fewest Students per School District, 1989-90

	State	Average Enrollment per District	Total Enrollment	Number of Districts	Average Enrollment per School	Average Class Size	Teachers Per 1,000 Students
11	**Kansas**	**1,417**	**430,864**	**304**	**295**	**15.0**	**66.7**
10	Arkansas	1,322	434,960	329	396	17.0	58.8
9	Iowa	1,110	478,486	431	298	15.7	63.6
8	New Hampshire	1,010	171,696	170	387	16.2	61.6
7	Oklahoma	958	578,580	604	311	16.2	61.6
6	Maine	758	213,775	282	286	14.1	71.1
5	South Dakota	688	127,329	185	159	15.5	64.3
4	North Dakota	421	117,816	280	174	15.1	66.3
3	Vermont	343	94,779	276	282	13.8	72.3
2	Nebraska	323	270,920	838	178	14.7	68.2
1	Montana	276	151,265	548	200	15.7	63.6
	National Median	2,883	578,580	186	462	16.8	59.4

Kansas also has smaller schools and smaller classes than most other states. As shown in the table on page five, Kansas had an average of 295 students per school in 1989-90; only eight states had fewer students per school than Kansas. Kansas' average class size was 15; only nine states and the District of Columbia had smaller classes, on average, than Kansas had. In average school enrollment and average class size, Kansas was substantially below the seven-state median as well.

The table on page five also shows that Kansas had higher than average staffing levels of teachers, administrative staff, and total staff. In all areas we reviewed, Kansas'

staffing levels were well above both the national median and the seven-state median. Only 10 states had more teachers per 1,000 students than Kansas, and only 17 states had more total staff per 1,000 students than Kansas.

Despite These Apparent Inefficiencies, Kansas Spends Near the National Median Per Student

Given Kansas' overall ranking in such things as average district enrollment, average school enrollment, average class size, and staffing per 1,000 students, we would have expected Kansas to have higher-than-average expenditures per student in comparison with other states. However, as the following table shows, in 1989-90 Kansas school districts spent an average of $4,290 per student, or just slightly below the national median of $4,357.

Comparison of Kansas with Other States In Key Educational Expenditures, 1989-90

Factors	Kansas Rank	Kansas	National Median	7-State Median
Operating Expenditures per Student (a)	27	$4,290	$4,357	$4,190
Average Teacher Salary (b)	33	$27,220	$28,986	$26,747

(a) Operating expenditures do not include expenditures for debt service, capital outlay, or equipment.
(b) The salary estimates in this table, obtained from the National Center for Education Statistics, do not include fringe benefits.

We performed a number of statistical analyses and reviews to determine which factors contributed most to states' school district expenditures, and why Kansas expenditures per student were not as high as we expected. In general, we found that lower-than-average teacher salaries offset the other "inefficiency" factors—such as small class sizes and relatively large teaching staffs.

Our analyses showed that average teacher salaries and average class sizes were the two primary factors influencing expenditures per student on a national level. Together, these two factors explained a little more than 90 percent of the variation in states' expenditures per student. Average teacher salary was the single most important factor at this level. The information in the following table can help illustrate the impact of average teacher salaries and average class sizes (which affects the number of teachers) on state expenditures. The table on the following page shows the 17 states with more school districts than Kansas.

States with the Largest Number of School Districts, 1989-90

		Number of Districts	Total Enrollment	Average Enrollment per District	Average Enrollment per School	Avg. Class Size	Teachers Per 1,000 Students	Avg. Teacher Salary	Expenditures per Student
1	California	1,074	4,771,978	4,443	642	22.4	44.6	$37,625	$4,502
2	Texas	1,062	3,328,514	3,134	561	16.7	59.9	$27,400	$3,835
3	Illinois	964	1,797,355	1,864	425	16.9	59.1	$32,917	$4,521
4	Nebraska	838	270,920	323	178	14.7	68.2	$25,522	$4,553
5	New York	721	2,565,841	3,559	642	14.7	68.1	$38,925	$7,051
6	Ohio	613	1,767,159	2,883	476	17.4	57.5	$30,567	$4,567
7	Oklahoma	604	578,580	958	311	16.2	61.6	$23,944	$3,297
8	New Jersey	603	1,076,005	1,784	475	13.5	74.0	$35,676	$7,408
9	Michigan	561	1,576,785	2,811	476	19.7	50.8	$36,427	$5,090
10	Montana	548	151,265	276	200	15.7	63.6	$25,081	$4,240
11	Missouri	543	807,934	1,488	376	15.7	63.6	$27,229	$4,071
12	Pennsylvania	501	1,655,279	3,304	505	15.7	63.7	$33,435	$5,583
13	Minnesota	436	739,553	1,696	473	17.2	58.3	$32,190	$4,698
14	Iowa	431	478,486	1,110	298	15.7	63.6	$26,747	$4,190
15	Wisconsin	429	782,905	1,825	388	15.9	63.0	$32,600	$5,020
16	Massachusetts	352	825,588	2,345	454	14.0	71.5	$34,175	$5,766
17	Arkansas	329	434,960	1,322	397	17.0	58.8	$22,471	$3,229
18	**Kansas**	**304**	**430,864**	**1,417**	**295**	**15.0**	**66.7**	**$27,220**	**$4,290**
National Median		186	578,580	2,883	461	16.8	59.4	$28,986	$4,357

As the table shows, the three states that had significantly lower expenditures per student than Kansas had were Arkansas ($3,229 per student), Oklahoma ($3,297), and Texas ($3,835). Arkansas and Oklahoma had much lower average teacher salaries, somewhat larger average class sizes, and fewer teachers than Kansas had. Texas had about the same average teacher salary as Kansas, but its expenditures per student were lower than Kansas because Texas had larger classes, larger schools, and fewer teachers per 1,000 students.

Conversely, the states of New York, New Jersey, Michigan, Pennsylvania, Wisconsin, and Massachusetts all had significantly higher expenditures per student than Kansas had. In all six states, average teacher salaries were much higher than Kansas' average and the national median. In New York, New Jersey, and Massachusetts, average class sizes also were smaller than in Kansas. In states with both high average teacher salaries and low average class sizes (which means more teachers per 1,000 students), expenditures exceeded $7,000 per student.

The importance of average teacher salaries and average class sizes also was apparent when comparing Kansas to seven states with similar population, population

density, and per capita income. The following table shows this comparison. Within each column on the table, states are listed from high to low.

Key Educational Statistics for Kansas and Seven Comparable States, 1989-90

Total Expenditures per Student	Number of School Districts	Average Teacher Salary	Average Class Size	Teachers per 1,000 Students	Average Enrollment per District	Average Enrollment per School
Oregon $4,906	Nebraska 838	Oregon $30,842	Utah 24.8	Nebraska 68.2	Utah 10,936	Utah 609
Nebraska $4,553	Oklahoma 604	Colorado $30,758	Arizona 18.9	Kansas 66.7	Colorado 3,197	Arizona 592
Colorado $4,357	Iowa 431	Arizona $29,402	Oregon 18.4	Iowa 63.6	Arizona 2,553	Colorado 421
Kansas $4,290	Kansas 304	Kansas $27,220	Colorado 17.6	Oklahoma 61.6	Oregon 1,559	Oregon 397
Iowa $4,190	Oregon 303	Iowa $26,747	Oklahoma 16.2	Colorado 56.8	Kansas 1,417	Oklahoma 311
Arizona $3,721	Arizona 238	Nebraska $25,522	Iowa 15.7	Oregon 54.3	Iowa 1,110	Iowa 298
Oklahoma $3,297	Colorado 176	Oklahoma $23,944	Kansas 15.0	Arizona 52.9	Oklahoma 958	Kansas 295
Utah $2,552	Utah 40	Utah $23,652	Nebraska 14.7	Utah 40.3	Nebraska 323	Nebraska 178

Within this group of states, Utah was at one extreme with the lowest average teacher salary, largest average class size, the largest number of students per district and per school, and the lowest expenditures per student. At the other extreme, Nebraska had the most school districts, fewest students per district, smallest schools, and smallest class size of the eight states. Nebraska also had one of the highest expenditures per student.

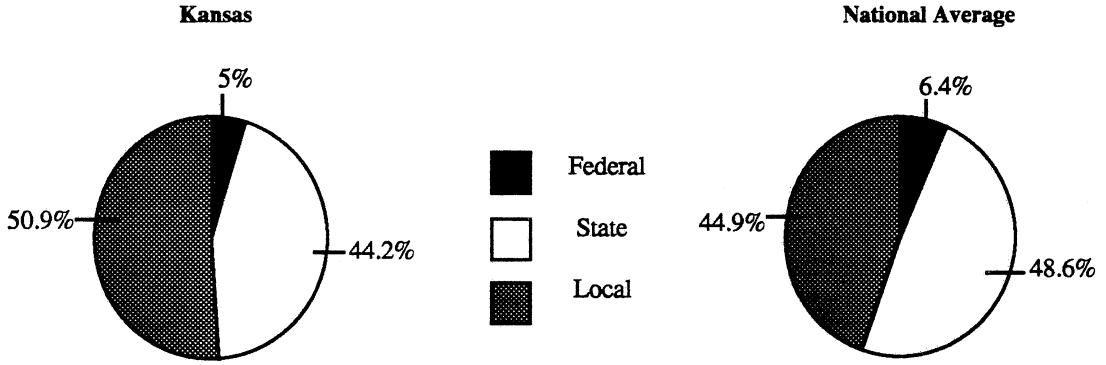
If Kansas had been at the median of the other seven states on the most important factors — average teacher salary ($26,747) and average class size (17.6) — Kansas school districts would have spent about $127 million less than they actually spent to operate in 1989-90. The increase in average class size would account for about $116 million of that amount. However, if Kansas had been at the median class size of 17.6 students, it would have had about 4,200 fewer teachers. Likewise, if Kansas had been at the seven-state median of 397 students per school, it would have had about 370 fewer schools, which would represent about one-fourth of all schools in the State.

School District Revenue Sources

As a part of this audit, we reviewed statistics compiled by the National Education Association regarding school district revenue sources for each state and the District of Columbia. We found that these self-reported statistics only included revenue estimates, not actual figures, and that funding mechanisms varied greatly from one state to another. As a result, we are unable to vouch for the accuracy of the reported data. Nonetheless, it is the only comparative information available.

Percentage of Funding from Local, State, and Federal Sources

1989-90



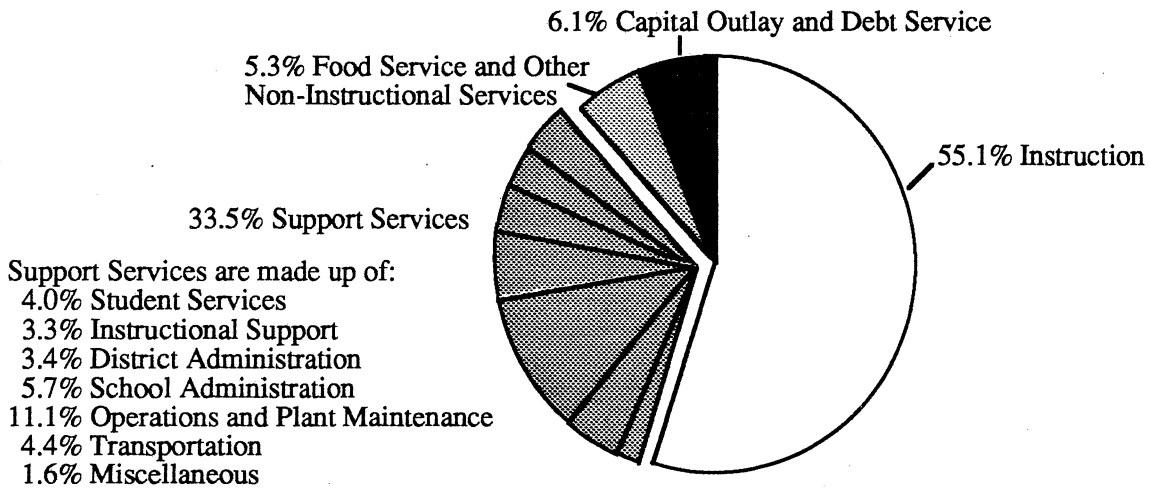
Information from the 1989-90 school year indicated that nearly 51 percent of school district revenue in Kansas came from local sources, compared to a reported national average of 48.6 percent. Only five percent of Kansas school districts' financing originated with the federal government, compared to a national average of 6.4 percent. State funding represented 44.2 percent of Kansas' school district funding, while the national average was slightly higher at 48.6 percent.

The new school funding formula passed by the 1992 Kansas Legislature could produce significant changes in the funding mix for Kansas in the 1992-93 school year.

To What Extent Does the Enrollment Level in Kansas School Districts Affect the Average Expenditures Per Student and Administrative Costs Per Student, and Why?

When we examined the relationship between enrollment and expenditures per student, we found that within Kansas, a school district's size has a very strong relationship to both operating expenditures per student and administrative expenditures per student. Generally, the smaller the school district, the higher the cost and the larger the district, the lower the cost. In determining what it was about district size that contributed to these cost trends, we noted several factors. First, the fixed operating costs of a large district are spread over more students. Second, because smaller districts are set-up to serve smaller enrollments, the smaller districts tended to have smaller schools, smaller classes, and more staff per student. These and other findings are discussed in the following sections.

Elementary and Secondary Education Expenditures Totaled $2.1 Billion for the 1990-91 School Year

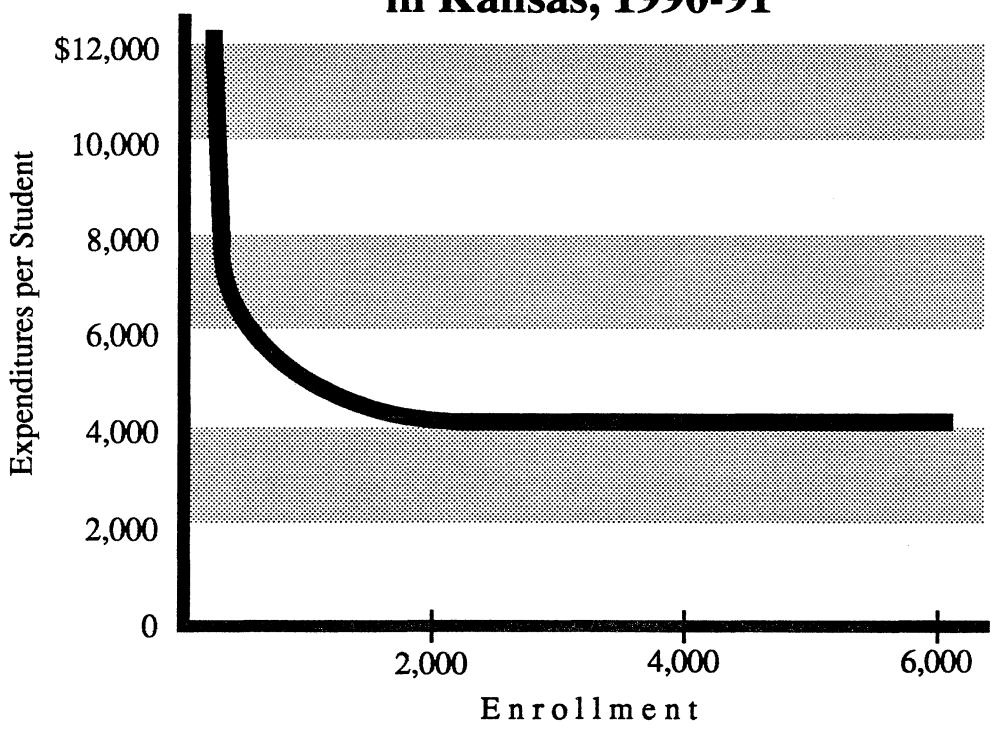


Including debt service and capital outlay, Kansas school districts spent about $2.1 billion on elementary and secondary education during the 1990-91 school year. The majority of that amount went to pay for instructional services and about one-third went to fund support services. Instructional services expenditures are teacher salaries and other expenditures to maintain the direct interaction between teachers and students. Support services cover a wide range of activities which supplement the teaching process and include things like student services, instructional support services, district and school administration, transportation, and operations and plant maintenance. Only 3.4 percent of the total went to district administration and 5.7 percent went to school administration.

School District Enrollment Is a Major Factor Influencing Average Expenditures per Student

The relationship of enrollment to expenditures per student has been studied nationwide. Kansas Inc., a public-private research organization created by the 1986 Kansas Legislature, also studied this enrollment-expenditures per student relationship in 1991, and its research is summarized in the box on page 14. With few exceptions, these reviews have shown that expenditures per student decline as enrollment increases.

Our review of Kansas school districts' enrollments and expenditures also showed that the smaller the school district, the higher the expenditure per student. The chart below shows 1990-91 expenditures per student for Kansas school districts. The small enrollment districts on the left side of the chart had high expenditures per student. As enrollment increased, expenditures per student dropped rapidly and eventually leveled off.



Small enrollment school districts have higher per student expenditures than large enrollment school districts. Data for the 304 school districts in Kansas showed that lower school district enrollment correlates with high operating expenditures per student, while higher enrollments have low operating expenditures per student. In Kansas, expenditures per student leveled out at about $4,000 for districts with enrollments of about 2,000 students or more. This "leveling out" is attributed to economies of scale at work in larger enrollment districts. However, as school district enrollment gets extremely large, spending per student may increase because the size will cause dis-economies of scale.

It is important to note that Kansas spent about $1.9 billion (excluding debt service and capital outlay) to operate its 304 school districts in 1990-91. On average, Kansas school districts spent about $4,460 per student. Individual school districts spent as little as $2,918 per student and as much as $11,400 per student.

More than one-third of the school districts in Kansas have fewer than 400 students. During the 1990-91 school year, 103 districts— more than one-third of all districts in the State—had enrollments under 400. The map on pages 18 and 19 shows that these small districts are located throughout Kansas and are not confined to any specific geographic area.

The small districts in Kansas spend a larger relative share of the State's educational dollars. As the accompanying table shows, the group of small school districts with enrollments below 400 consumed about eight percent of the education expenditures for 1990-91 and educated about six percent of the students. In contrast, the 41 largest school districts spent 59 percent of Statewide education funding to educate about 62 percent of the students. (A list of all school districts in Kansas, their operating expenditures per student, and other information is located in Appendix B.)

Spending by Enrollment Categories, 1990-91

Enrollment Category (a)	Number of Districts	Fall 1990 Total Enrollment	Total Operating Expenditures	Median Operating Expenditures per Student
0 to 400	103	25,987	$151.6 million	$5,820
% of Statewide Total	33.9%	6.2%	8.1%	
400 to 1,900	160	131,730	611.6 million	4,792
% of Statewide Total	52.6%	31.6%	32.9%	
More than 1,900	41	259,563	1.1 billion	3,869
% of Statewide Total	13.5%	62.2%	59.0%	
Statewide Total	304	417,280	$1.9 billion	
Median for All Districts		558	$2.7 million	$4,959(b)

(a) The enrollment categories presented in this table are based on the enrollment requirements of the 1960s school district consolidation efforts, and the highest enrollment eligible for low-enrollment weighting established in the 1992 school finance package.

(b) This is the median of expenditures per student for all 304 school districts in Kansas. Unless otherwise noted, all other numbers referred to in this report are averages. The average expenditure per student in Kansas for the 1990-91 school year was $4,460.

As the table on the previous page shows, larger school districts spent less per student than smaller school districts. One explanation for this is that larger districts have more students over which to spread their fixed costs.

All Kansas property taxpayers share in supporting Kansas' 304 school districts, and have a legitimate interest in ensuring that all districts—regardless of their size—are operated efficiently. The fact that small school districts generally spent more per student than larger districts, and therefore spent a greater percentage of available funds than the proportion of students they served, is likely to focus attention on those small school districts in an effort to improve their cost-efficiency.

Kansas Inc. Reports Concerning School District Consolidation

In 1991, the Kansas Legislature asked Kansas Inc. to conduct statistical analyses of the potential for government reorganization and school district consolidation. Kansas Inc. is a public-private research organization created by the Legislature in 1986. The reports Kansas Inc. issued showed the relationship between school district enrollment and general fund budget expenditures.

In general, Kansas Inc. found a strong correlation between enrollment and general fund budget per student. As enrollment increased, the budget per student tended to decrease. Also, administrative costs showed the same basic relationship. As a side note, the study showed significant variance in budget per student among districts with similar enrollment levels.

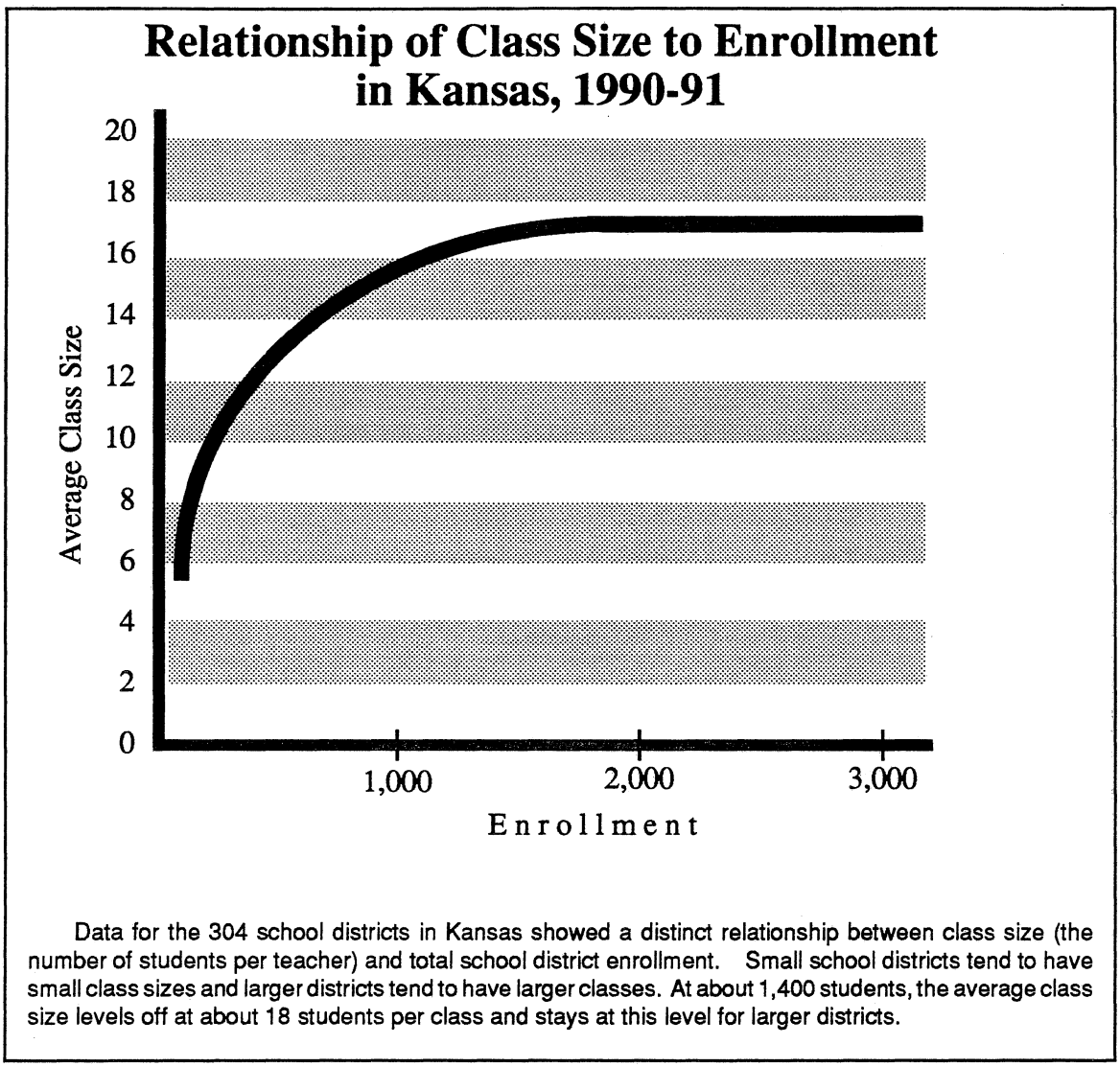
Kansas Inc. attributed the decrease in costs that accompanied higher enrollment to economies of scale in education. The study also cited the relationship between the student-teacher ratio and enrollment levels—as enrollment increased, the student-teacher ratio also increased.

The study presented four hypothetical examples of the impact of consolidation on total general fund budget and mill levy rates. The report said school district consolidation could save from $500,000 to more than $3 million in the various examples cited.

As alternatives, the report suggested expanded use of school district consortia and increased state funding for some educational functions like transportation, pre-school, gifted programs, special education, adult education, and literacy programs to provide greater equity and improve program uniformity. The conclusions in the report suggested that State financial aid should not be provided to local units of government which are not economically or administratively viable, and that increasing State aid without changing the local governments or school systems simply perpetuates an inefficient system.

Low Enrollment Districts Have Higher Expenditures Per Student Primarily Because They Have Smaller Schools, Smaller Classes, and More Staff per Student

We used several forms of statistical analyses and comparisons to determine what it was about small-enrollment districts that caused them to spend more per student. Our analyses and reviews showed that small districts have smaller schools and class sizes, which means more staff per student. The relationship of class size to enrollment level is shown in the chart on the facing page.



Data for the 304 school districts in Kansas showed a distinct relationship between class size (the number of students per teacher) and total school district enrollment. Small school districts tend to have small class sizes and larger districts tend to have larger classes. At about 1,400 students, the average class size levels off at about 18 students per class and stays at this level for larger districts.

The table on the following page shows the 20 school districts with the highest expenditures per student, and the 20 districts with the lowest expenditures per student.

As the top of the table shows, the 20 districts with the highest expenditures all had enrollments under 400 students, and most had small to very small schools and average class sizes, and more staff per student. Nine of the 10 smallest districts in the State are included in this list.

Conversely, the bottom of the table shows that the 20 districts with the lowest expenditures per student had enrollments ranging from 1,600 to 4,300. These school districts tended to have larger classes, larger schools, and fewer employees for their enrollment level.

School Districts with Highest Expenditures per Student, 1990-91

District Name and Number	Operating Expenditure per Pupil	Fall 1990 Enroll-ment	Average Teacher Salary	Average Class Size	Average School Size	Staff per 100 Students
Mullinville (424)	$11,400	90.0	$28,687	6.1	45.0	27.4
Moscow (209)	10,994	139.0	32,811	7.4	69.5	30.6
Copeland (476)	9,998	113.5	25,644	6.8	56.8	27.4
West Graham-Moreland (280)	9,529	113.5	24,445	5.7	56.8	27.4
Nes Tre La Go (301)	8,707	88.0	26,175	6.9	44.0	23.1
Pawnee Heights (496)	8,217	150.5	28,321	8.6	75.3	20.6
Rolla (217)	8,168	206.0	32,948	10.3	103.0	19.8
West Solomon Valley (213)	8,127	108.0	22,322	6.3	54.0	31.4
Prairie Heights (295)	8,075	101.5	21,398	6.2	33.8	28.3
Triplains (275)	7,848	116.0	23,961	7.5	58.0	27.3
White Rock (104)	7,712	171.5	27,412	8.8	57.2	20.9
Paradise (399)	7,651	157.0	24,216	7.4	52.3	22.7
Healy (468)	7,462	108.0	25,357	7.7	54.0	17.8
Bazine (304)	7,402	120.5	23,383	7.3	60.3	21.8
Weskan (242)	7,291	106.0	20,099	8.1	53.0	15.2
Cunningham (332)	7,088	308.5	27,574	9.6	102.8	19.9
Hillcrest Rural (455)	6,957	138.0	24,242	8.1	69.0	25.0
Montezuma (371)	6,898	195.0	26,875	9.8	65.0	17.6
Herndon (317)	6,889	75.5	20,898	6.2	37.8	29.3
Flinthills (492)	6,883	228.5	27,059	9.4	76.2	17.4
Average for this list	$8,165	141.7	$25,691	7.7	61.2	23.6
Average Statewide	$4,460	1,372.6	$29,753	16.1	283.7	12.3

School Districts with Lowest Expenditures per Student, 1990-91

Mulvane (263)	$2,918	1,844.7	$28,085	18.8	461.2	10.3
Great Bend (428)	3,406	3,312.7	28,037	17.1	301.2	12.3
Augusta (402)	3,442	1,934.0	30,805	17.8	386.8	8.8
Independence (446)	3,444	2,331.0	28,930	18.0	466.2	9.4
Pittsburg (250)	3,448	2,848.5	29,480	17.3	406.9	18.7
El Dorado (490)	3,450	2,106.5	28,595	18.1	300.9	18.9
Iola (257)	3,601	1,820.5	29,263	17.4	260.1	9.9
Ottawa (290)	3,607	2,210.0	27,597	17.1	315.7	9.7
Dodge City (443)	3,608	4,151.5	29,440	17.7	377.4	9.6
Leavenworth (453)	3,617	4,245.7	31,253	18.3	386.0	12.0
Parsons (503)	3,675	1,851.0	29,602	16.3	308.5	11.2
Chanute (413)	3,680	1,896.0	29,002	16.7	270.9	10.1
Fort Scott (234)	3,721	2,024.1	28,428	17.5	506.0	10.9
Valley Center (262)	3,732	2,053.9	26,604	18.0	513.5	9.2
Arkansas City (470)	3,746	3,004.9	30,805	18.0	300.5	10.3
Winfield (465)	3,747	2,395.6	29,683	17.2	299.5	13.7
Andover (385)	3,758	1,659.5	30,415	18.0	414.9	10.8
Haysville (261)	3,766	3,411.5	29,304	19.9	568.6	10.7
Coffeyville (445)	3,768	2,714.1	29,638	16.7	301.6	9.3
Shawnee Heights (450)	3,784	3,354.4	28,396	19.1	479.2	9.7
Average for this list	$3,596	2,558.5	$29,168	17.7	381.3	11.3
Average Statewide	$4,460	1,372.6	$29,753	16.1	283.7	12.3

Our analyses for Kansas school districts showed that teacher salaries did not contribute significantly to expenditure variations among districts. For example, 18 of the 20 Kansas districts with the highest expenditures per student paid less than the average Statewide teacher salary, but the lower teacher salaries did not impact expenditures per student as much as expected.

Finally, because district boundaries are fixed, districts currently have fewer options for changing enrollment levels or class or school sizes. Class sizes could be increased by closing schools, but this is not an option for the 97 districts in Kansas that already have only two schools in their district. (In recent years, a number of small Kansas school districts have made attempts to share resources and, thus, reduce costs. These efforts are described in the following question.) Methods for changing school district boundries are explained in the accompanying box.

Three Ways to Change School District Boundaries

State law provides three methods for changing school district boundaries.

Transfer

A portion of a school district may be transferred from one district to another upon written agreement of the two school boards and after approval by the State Board of Education. A school board wanting to transfer land to another district also may petition the State for approval of the transfer. Transfers cannot be made unless the two districts share a border.

Disorganization

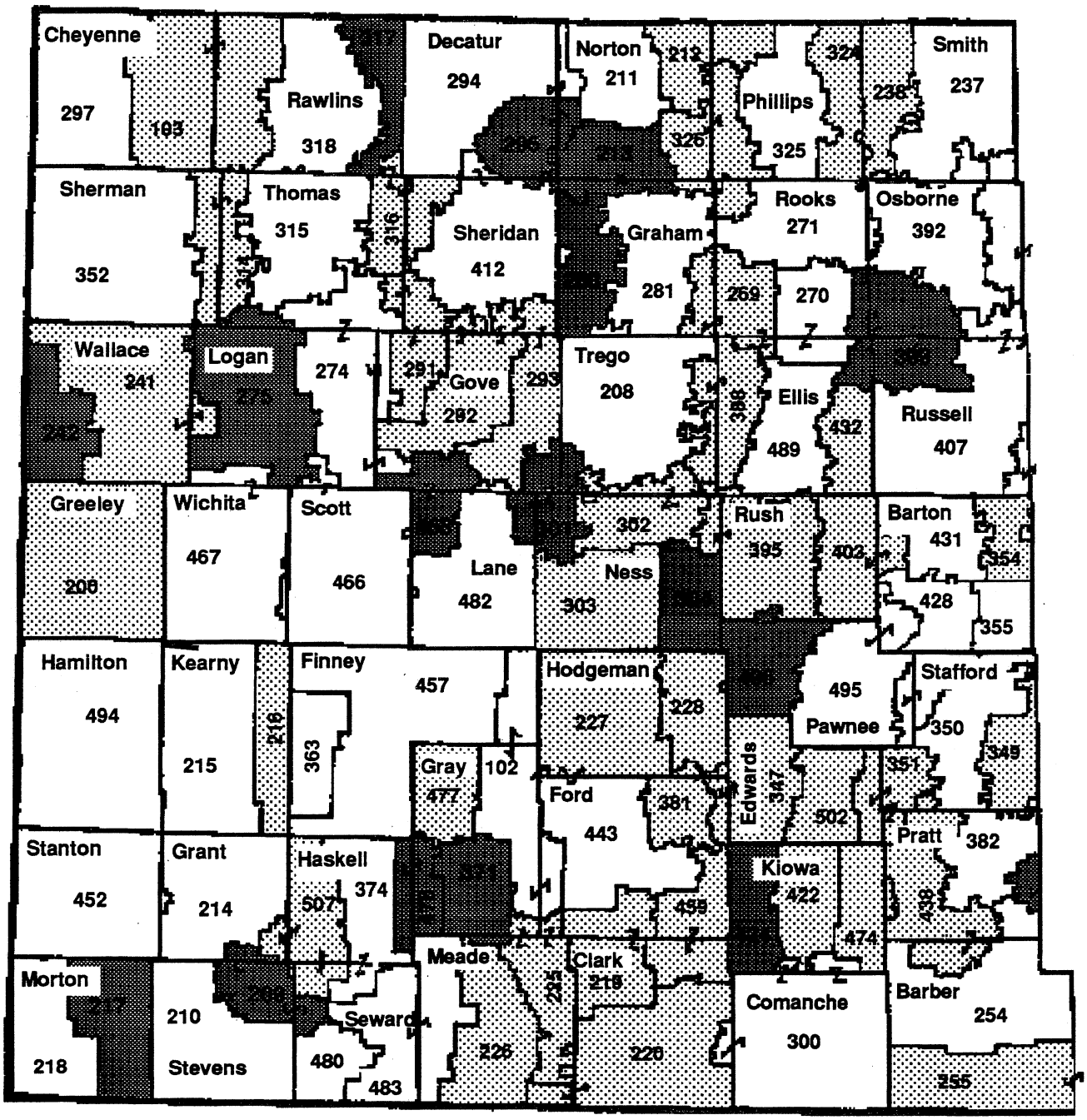
A school district may be disorganized when voters in a district vote to disorganize or, in cases where districts cannot meet State accreditation standards, the local school board asks the State Board of Education to attach the district's territory to one or more adjacent districts.

Consolidation

The boards of two or more districts may initiate consolidation upon approval of the State Board of Education and the voters in the merging districts.

Some school districts in Kansas are spending more or less than would be expected for their enrollment level. Using various forms of statistical analyses and actual school district enrollments, we calculated what each school district might have been expected to spend in the 1990-91 school year. We found that some districts in Kansas spent considerably more or less than the amount expected for their enrollment levels. However, those districts spending more than expected were not necessarily the smallest school districts, and those spending less than expected were not always the largest districts. A list of all school districts in Kansas, their operating expenditures per student, the percentage expenditures varied from expected, and other information is located in Appendix B. This type of analysis was also performed in the January 1991 report, Analyzing the Relationships Between Funding Levels and the Quality of Education in Kansas School Districts.

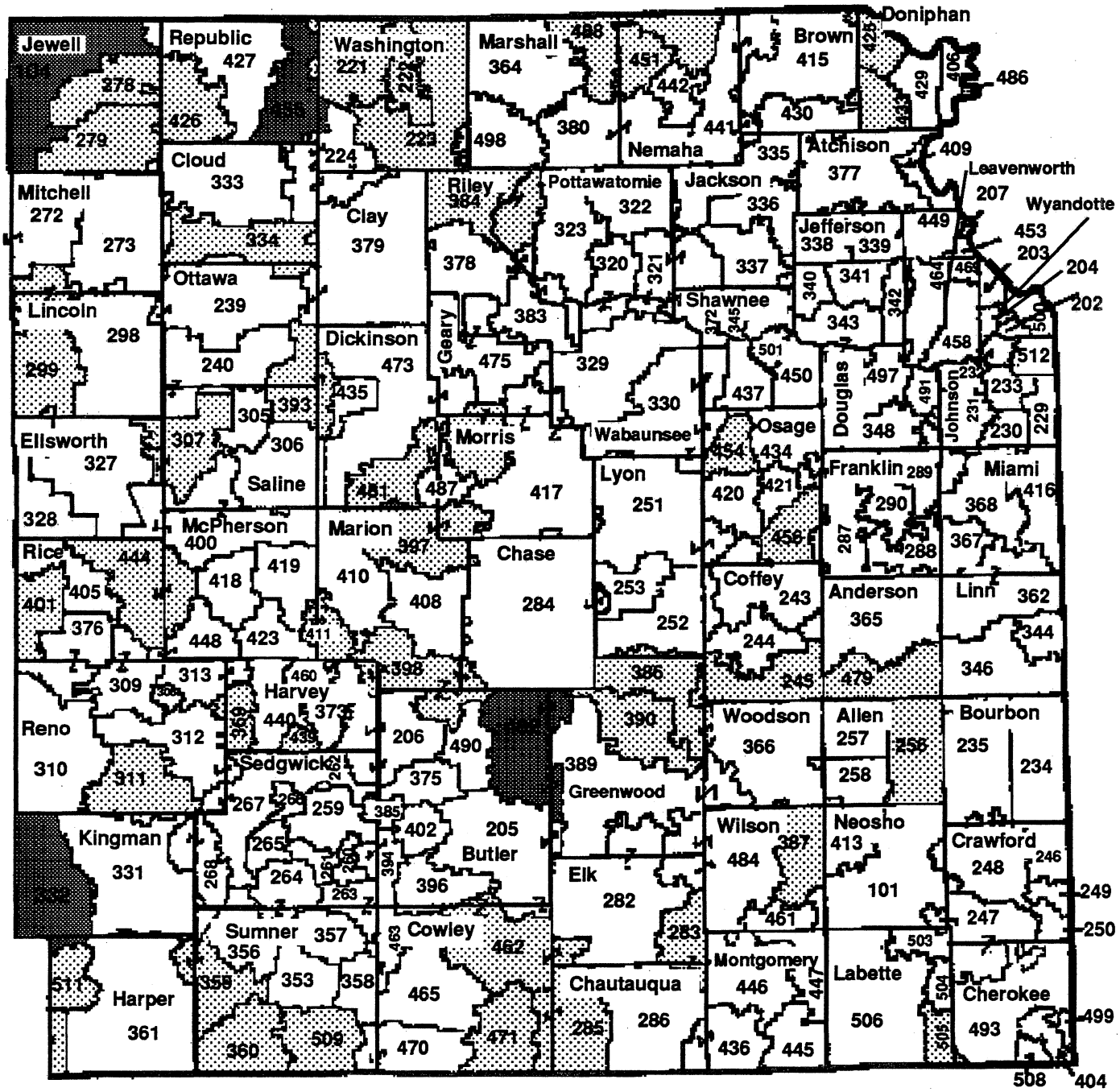
KANSAS UNIFIED SCHOOL DISTRICTS



Districts with fewer than 400 students and the highest level of spending per student in the 1990-91 school year.

All other school districts with fewer than 400 students in 1990-91.

-- 1991-1992 SCHOOL YEAR

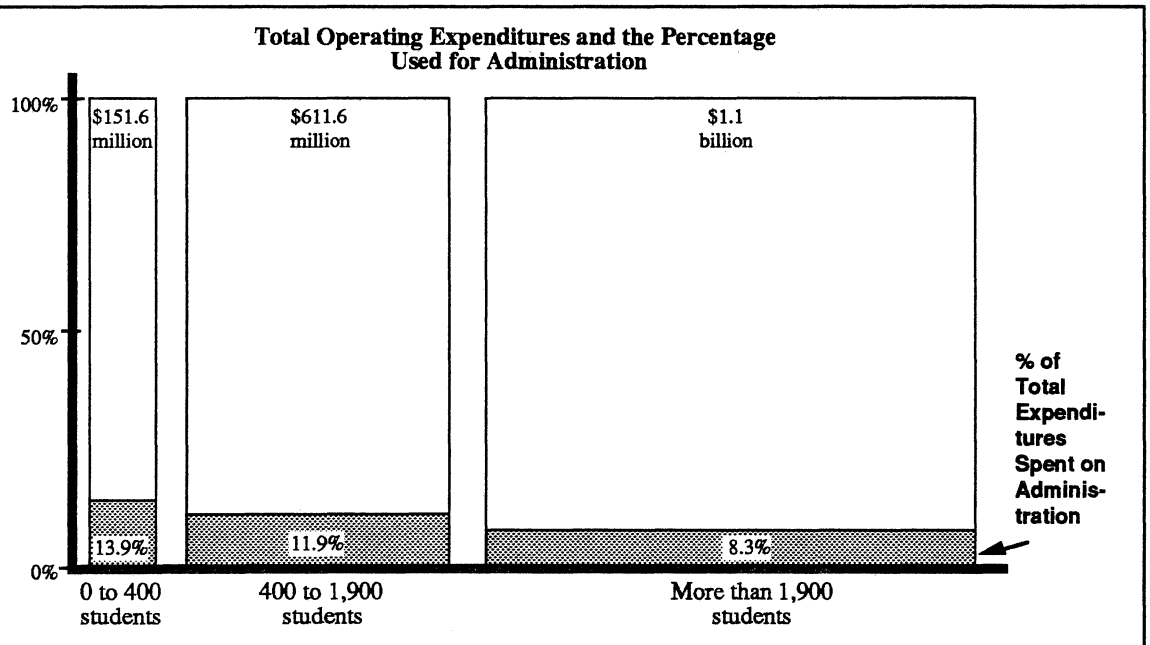


School District Enrollment, Class Size, and School Size Also Are Major Factors Affecting Administrative Costs Per Student

For the 1990-91 school year, school districts in Kansas spent $184.6 million—or about 10 percent of total operating expenditures—for administration. The median administration expenditure per student was $613; however, individual school districts had administration expenditures per student ranging from $230 to as high as $2,412. Total administration costs in a school district are made up of district administration and school administration expenditures. (Definitions of these terms are in the box on the facing page.) About $67.4 million (37 percent) of total administration expenditures was for district administration, and $117.1 million (63 percent) was for school administration.

We again performed numerous statistical analyses and comparisons to determine what it was about small enrollment districts that caused them to spend more per student on administration. Our work showed that average class size, total staff employed by a district, and school size appeared to be important indicators of a district's administration expenditures per student. As might be expected, these were the same factors that played a significant role in determining operating expenditures per student in school districts.

As district enrollment, average class size, and school size increased, administrative expenditures per student tended to decrease. The following table illustrates the impact of district size on administrative expenditures as a percent of total expenditures and on administrative expenditures per student.



Small school districts tend to spend a larger portion of total operating expenditures on administration than large districts. On a Statewide basis, about 10 percent of elementary and secondary education expenditures were for administration.

Definition of Administration Expenditures

Total administration expenditures in a school district are made up of district administration and school administration expenditures.

District Administration expenditures are for all activities concerned with establishing and administering policy for operating a school district. District administration includes expenditures for the board of education staff, the board secretary or clerk, staff relations and negotiations services, the superintendent, superintendent's staff, assistant superintendents, area directors, legal services, audit services, and the chief business officer for the district.

School Administration expenditures are for activities concerned with the overall administrative responsibility for a school. School administration includes expenditures for the principal, vice- principals, other assistants, department chairpersons, and office staff for those officials.

In this audit, we combined school administration and district administration into one number representing total administration for the district. We found some school districts had reported district or school administration expenditures under the wrong category, and using one total for both types of administration would eliminate the reporting errors.

Administration Expenditures for the 1990-91 School Year

Enrollment Category	District Administration Expenditures	School Administration Expenditures	Combined Administration Expenditures	Median Expenditures per Student
0 to 400	$10,728,864	$10,273,876	$21,002,740	$788
400 to 1,900	31,125,159	41,575,508	72,700,667	573
More than 1,900	25,594,263	65,260,787	90,855,050	393
Statewide Total	$67,448,286	$117,110,171	$184,558,457	
Median for All Districts	$152,532	$185,794	$344,279	$613

As the bar charts and the table above show, larger school districts spent less of their total budget on administrative expenses, and generally spent less per student on administration. This occurs because of economies of scale that allow the larger districts to spread these costs over larger numbers of students.

Even if administrative costs in small districts could be decreased substantially, those costs are not a large part of total educational costs in Kansas. As pointed out in the table above, the school districts in Kansas with fewer than 400 students spent a total of $10.7 million on district administration costs for 1990-91. Even if those costs could be eliminated entirely, that would represent less than one percent of total elementary and secondary education expenditures in the State. Several studies indicated it is likely that any administrative cost-savings would be exchanged for teacher salary equalization and improved curriculum in the consolidated districts.

Wide Variance in Administrative Expenditures per Student

In 1990-91, total administrative expenditures per student among the 304 school districts ranged from $230 to as a high as $2,412. The economical advantage of large school districts is demonstrated below, using the hypothetical example of a superintendent's salary.

Superintendent Salary	District Enrollment	Effect on Expenditures per Student
$ 40,000	100	$400
$ 50,000	250	$200
$ 50,000	500	$100
$ 50,000	1,000	$ 50
$ 100,000	10,000	$ 10
$ 120,000	40,000	$ 3

The figures shown above are for illustration purposes only, and do not reflect the fact that larger school districts are likely to have assistant superintendents and other specialized administrators that smaller districts would not have.

Have Other States Found That Consolidating School Districts Resulted in Cost Savings?

In general, the other states we surveyed had not studied the financial results of consolidation, but estimated that consolidating school districts resulted in only minor administrative cost savings. State education officials told us that significant savings resulted only when schools were closed, class sizes were increased, and the number of teachers was reduced. In the states we surveyed, consolidation was not mandated by the state legislature. However, many states instituted either financial incentives or expanded curriculum requirements that encouraged districts to consolidate.

Other States Reported that Consolidating School Districts Resulted in Minor Administrative Cost Savings

Over the past decade, a number of states have reduced the number of school districts in their states. We contacted six states that showed significant reductions in their total number of school districts. The six states we contacted and the number of districts eliminated are shown in the following table.

State	Number of Districts 1979	Number of Districts 1989	Total Number of Districts Eliminated
Nebraska	1,091	838	253
North Dakota	337	280	57
Illinois	1,011	955	56
Arkansas	373	329	44
Oklahoma	620	604	16
Iowa	443	431	12

None of the states we contacted had done a formal study of the cost savings resulting from consolidation. Education officials in these states reported that decreases in the number of school districts did not significantly impact statewide expenditures per student. Several reasons were cited regarding the lack of significant savings. An Iowa official indicated that financial incentives given by the state to encourage consolidation offset any savings from consolidation. Officials from several states told us that consolidation generally increased teacher salaries to the level of the highest paying district, thus reducing or eliminating savings in administrative costs. In general, savings resulting from consolidation were immediately invested in improved instructional programs. Some state officials told us that minor savings may have been realized in administrative costs, or that administrative costs may have increased at a slower pace following consolidation.

An Alternative to Consolidation: One Superintendent per County

Kansas has 304 school districts and only 105 counties. Rather than having an average of three superintendents in each county, Kansas could have one superintendent per county.

The average salary for a superintendent in 1990-91 was about $58,730. The impact of a superintendent's salary on expenditures per student is illustrated in the box on page 22. Having one superintendent per county would eliminate 199 positions and would reduce district administration expenditures for superintendent's salaries by about $11.7 million, but that would be less than one percent of total operating expenditures.

Most states reported that significant cost savings were realized only through closing schools, increasing class sizes, and reducing teaching staff. An Oklahoma education official indicated that consolidation of districts and schools sometimes resulted in a doubling in high school class size. Arkansas' consolidation efforts brought large reductions in teachers and closure of school buildings.

Our extensive review of academic literature regarding consolidation appeared to support the information we received from other states. Published research indicated that cost savings are not significant until large-scale consolidation occurs, involving school closings, increased class sizes, and reduced staffing levels.

One Approach to Reduce State Costs and Encourage Consolidation

A Kansas State University College of Education doctoral student completed a dissertation in 1992, focusing on geographical and enrollment factors in Kansas school districts. The dissertation proposed that special funding, such as the low-enrollment weighting factor of the 1992 school finance legislation, be given only to school districts having all of the following characteristics:

- an enrollment size of less than 500
- one high school in the district
- a distance of 10 miles or more by hard surface highway from the district's high school to the nearest high school in an adjoining district

The theory being applied here is that these districts are maintaining small high schools by choice, rather than by necessity.

Under this scenario, 55 Kansas districts would no longer be eligible for low-enrollment funding. Of those 55 districts:

- seven districts have two high schools in one district.
- 48 districts have a high school within 10 miles of the nearest adjacent high school in an adjoining district.

Of these 55 districts, 24 are located in western Kansas and 31 are in eastern Kansas.

This plan, similar to ones used in other states, would not impose mandatory consolidation. Rather, it would eliminate an amount of funding given to some of the small districts, which might encourage the districts to consider consolidation.

State Incentives Encouraging Consolidation of Districts Took Two Forms — Monetary and Curriculum-Based

In the six states we surveyed, the reduction in the number of school districts during the past ten years was not mandated by their state legislatures. Instead, a variety of incentives were offered, or educational programming requirements were instituted, that led districts to merge.

State	State-Provided Financial Incentives for Consolidation or Sharing	State-Mandated Changes in Curriculum and Staffing Requirements
Oklahoma	$500 state aid per student paid to consolidated district for first year of consolidation	Mandated increase in teacher salaries
Arkansas	Additional state funding to consolidated districts for a limited period	Additional staff required: librarians, counselors, health service workers Additional course work mandated
Iowa	Weights are added, for a limited time, to enrollments of districts participating in whole-grade sharing or superintendent-sharing, giving districts additional state aid Gradual elimination of low-enrollment weighting that gave additional state aid to small districts Property tax breaks provided to residents in school districts that merged	Additional course work mandated
Illinois	Additional payments made to consolidating districts for differences in teacher salaries, budget deficits, and state aid	
North Dakota	Planning grants provided to groups of districts exploring a range of cooperative efforts	
Nebraska	None reported	None reported

Education officials from several states told us that the goals of consolidation were expanded curriculum offerings or increased staffing levels. These goals did not require consolidation, but served to encourage the small enrollment districts to consolidate in order to comply with new requirements or demands from school district patrons.

Several states have developed innovative ways for small school districts to share resources, thereby avoiding or delaying consolidation. Some small Iowa school districts have been able to meet expanding education program requirements through "whole-grade sharing." Whole-grade sharing allows school districts to become partners with other districts, sending and receiving whole grades of students. As of July 1992, 121 Iowa districts were participating in whole-grade sharing. Also in Iowa, about 120 districts were sharing their superintendent with another district. Both whole-grade sharing and superintendent sharing have proven to be first steps toward district consolidation in Iowa.

Kansas Educational Innovations

In an effort to stretch limited dollars and expand educational opportunity, Kansas school districts have developed some innovative and creative approaches to educating the State's students.

- 50 two-way video classrooms have enabled teachers to teach students in two or more buildings at the same time.

- School districts have cooperated to develop regional service centers offering cooperative purchasing, drug prevention education, film/video libraries, and special education services to numerous districts.

- Sharing job duties is another way school districts stretch limited dollars. In Kansas, 46 superintendents also acted as principals and 170 principals served more than one school in 1991-92.

- Four school districts in southwest Kansas are participating in whole-grade sharing. Declining high school enrollments prompted the Mullinville and Copeland districts to send their high school students to neighboring districts. Mullinville sends children in grades 9-12 to Greensburg, about 8 miles east of Mullinville. Greensburg sends its seventh and eighth graders to Mullinville. The 1992-93 school year will be the third for this sharing arrangement. The Copeland and Montezuma districts are about to begin their second year of a similar sharing arrangement.

- The 1992-93 school year provides Kansas' first experiment in superintendent-sharing in the Grainfield and Quinter districts. Several other districts also are exploring this cost-saving option.

Because Nebraska had many small districts containing only elementary schools, many districts participated in a form of whole-grade sharing by sending all grades of students to a neighboring district. Sharing a principal between schools in small elementary districts also has been done in Nebraska.

Arkansas and Nebraska school district officials have found that teacher-sharing among districts allows small districts to provide expanded curriculum. Teacher-sharing involves teachers traveling between districts in order to teach a particular subject.

Kansas school districts have developed a number of similar innovations in recent years, as described in the box above.

Conclusion

All Kansas taxpayers have an interest in seeing Kansas' school districts operated efficiently and effectively. Larger school districts generally educate students at a lower cost per student, because larger districts have more flexibility to establish larger classes and larger schools. In 1990-91, the most cost-efficient school districts in Kansas had enrollments between 1,600 and 4,300 students. While larger classes and larger schools reduce the amount spent per student, most of the literature in the field says that smaller classes and smaller schools improve the quality of education provided to children.

In Kansas, as in other states, the most likely candidates for school district consolidation are districts with low enrollment and high cost per student. More than 100 of Kansas' 304 school districts have fewer than 400 students each, and those districts spend substantially more per student than larger districts spend. However, the districts with fewer than 400 students had only 6.2 percent of the Statewide enrollment, and spent only 8.1 percent of all operating funds in 1990-91. Therefore, even if savings could be realized through school district consolidation or school consolidation in those small districts, those savings would not likely have a significant effect on the overall State funding for primary and secondary education.

Consolidating school districts is a complex matter, involving a variety of issues, especially when accompanied by the closure or consolidation of schools. The work done in this audit suggests that consolidating school districts can reduce administrative costs, but more significant savings occur only when schools are closed and average class sizes are increased. Those kinds of changes would take time to accomplish, and could cause significant social and economic consequences. There is more at stake than cost-efficiency alone, even though that is a major consideration for State and local elected officials. Individual case studies would have to be done to determine whether cost savings in one area (such as administration) would or would not be offset by higher costs in other areas.

It is clear that the Kansas Legislature has the power to change the requirements imposed on school districts, or to establish a minimum enrollment level that every district must have. In many of the low-enrollment school districts, having larger school districts and higher enrollment levels would provide a greater opportunity for districts to become more efficient—meaning larger schools and larger classes—over a period of time. Whether that opportunity is exercised would be up to local school boards, operating within legal mandates and political realities.

APPENDIX A

Spending and Staffing Information on All States and the District of Columbia

This Appendix shows 1989-90 data for all 50 states and the District of Columbia, listed in alphabetical order. The rankings shown for each item are from highest (ranked 1) to lowest (ranked 51). The data shown in this Appendix were obtained from a variety of publications, including the annual Digest of Education Statistics published by the U.S. Department of Education.

	Land Area in Sq. Miles	Rank	1989 Total Population (Thousands)	Rank	Fall 1989 Enrollment	Rank	Fall 1989 Number of Districts	Rank	Avg. Number of Students per District	Rank	Fall 1989 Number of Schools	Rank	Avg. No. of Schools per Dist.	Rank
Alabama	50,767	28	4,118	22	723,343	21	129	36	5,607	14	1,292	27	10.0	13
Alaska	570,833	1	527	50	109,280	47	54	43	2,024	32	495	43	9.2	15
Arizona	113,508	6	3,556	24	607,615	25	238	25	2,553	30	1,026	33	4.3	38
Arkansas	52,078	27	2,406	33	434,960	33	329	17	1,322	42	1,097	31	3.3	44
California	156,299	3	29,063	1	4,771,978	1	1,074	1	4,443	16	7,433	1	6.9	22
Colorado	103,595	8	3,317	26	562,755	27	176	29	3,197	23	1,337	26	7.6	20
Connecticut	4,872	48	3,239	27	461,560	31	166	31	2,780	28	983	34	5.9	28
Delaware	1,932	49	673	46	97,808	48	19	48	5,148	15	170	51	8.9	16
District of Columbia	63	51	604	48	81,301	51	1	51	81,301	2	184	50	184.0	2
Florida	54,153	26	12,671	4	1,772,349	5	67	40	26,453	4	2,505	8	37.4	4
Georgia	58,056	21	6,436	11	1,126,535	9	186	26	6,057	11	1,732	18	9.3	14
Hawaii	6,425	47	1,112	39	169,493	42	1	50	169,493	1	234	49	234.0	1
Idaho	82,412	11	1,014	42	214,932	38	115	37	1,869	34	574	42	5.0	33
Illinois	55,645	24	11,658	6	1,797,355	4	964	3	1,864	35	4,225	3	4.4	36
Indiana	35,932	38	5,593	14	954,165	13	303	19.5	3,149	24	1,923	13	6.3	24
Iowa	55,965	23	2,840	29	478,486	29	431	14	1,110	43	1,607	19	3.7	42
Kansas	**81,778**	**13**	**2,513**	**32**	**430,864**	**34**	**304**	**18**	**1,417**	**41**	**1,459**	**24**	**4.8**	**34**
Kentucky	39,669	37	3,727	23	630,688	23	177	28	3,563	18	1,385	25	7.8	19
Louisiana	44,521	33	4,382	20	783,025	18	66	41	11,864	5	1,536	21	23.3	5
Maine	30,995	39	1,222	38	213,775	39	282	22	758	46	748	38	2.7	46
Maryland	9,837	42	4,694	19	698,806	22	24	47	29,117	3	1,217	28	50.7	3
Massachusetts	7,824	45	5,913	13	825,588	14	352	16	2,345	31	1,817	16	5.2	32
Michigan	56,954	22	9,273	8	1,576,785	8	561	9	2,811	27	3,314	6	5.9	29
Minnesota	79,548	14	4,353	21	739,553	20	436	13	1,696	38	1,564	20	3.6	43
Mississippi	47,233	31	2,621	31	502,020	28	152	32	3,303	22	954	35	6.3	25.5
Missouri	68,945	18	5,159	15	807,934	17	543	11	1,488	40	2,151	10	4.0	39
Montana	145,388	4	806	44	151,265	43	548	10	276	51	758	37	1.4	50
Nebraska	76,644	15	1,611	36	270,920	37	838	4	323	50	1,524	23	1.8	49
Nevada	109,894	7	1,111	40	186,834	40	17	49	10,990	6	331	47	19.5	6
New Hampshire	8,993	44	1,107	41	171,696	41	170	30	1,010	44	444	44	2.6	47
New Jersey	7,468	46	7,736	9	1,076,005	11	603	8	1,784	37	2,264	9	3.8	41
New Mexico	121,335	5	1,528	37	296,057	36	88	39	3,364	20	658	41	7.5	21
New York	47,377	30	17,950	2	2,565,841	3	721	5	3,559	19	3,996	4	5.5	31
North Carolina	48,843	29	6,571	10	1,080,744	10	134	35	8,065	8	1,952	12	14.6	9
North Dakota	69,300	17	660	47	117,816	46	280	23	421	48	679	40	2.4	48
Ohio	41,004	35	10,907	7	1,767,159	6	613	6	2,883	26	3,715	5	6.1	27
Oklahoma	68,655	19	3,224	28	578,580	26	604	7	958	45	1,859	14	3.1	45
Oregon	96,184	10	2,820	30	472,394	30	303	19.5	1,559	39	1,190	29	3.9	40
Pennsylvania	44,888	32	12,040	5	1,655,279	7	501	12	3,304	21	3,276	7	6.5	23
Rhode Island	1,055	50	998	43	135,729	44	37	46	3,668	17	294	48	7.9	18
South Carolina	30,203	40	3,512	25	616,177	24	91	38	6,771	10	1,103	30	12.1	11
South Dakota	75,952	16	715	45	127,329	45	185	27	688	47	799	36	4.3	37
Tennessee	41,155	34	4,940	16	819,660	15	141	33	5,813	13	1,535	22	10.9	12
Texas	262,017	2	16,991	3	3,328,514	2	1,062	2	3,134	25	5,937	2	5.6	30
Utah	82,073	12	1,707	35	437,446	32	40	45	10,936	7	718	39	18.0	8
Vermont	9,273	43	567	49	94,779	50	276	24	343	49	336	46	1.2	51
Virginia	39,704	36	6,098	12	985,346	12	136	34	7,245	9	1,779	17	13.1	10
Washington	66,511	20	4,761	18	810,232	16	296	21	2,737	29	1,858	15	6.3	25.5
West Virginia	24,119	41	1,857	34	327,540	35	55	42	5,955	12	1,035	32	18.8	7
Wisconsin	54,426	25	4,867	17	782,905	19	429	15	1,825	36	2,019	11	4.7	35
Wyoming	96,989	9	475	51	97,172	49	49	44	1,983	33	404	45	8.2	17
United States	3,539,289		248,243		40,526,372		15,367		2,637		83,425		5.4	

Avg. No. of Students per School	Rank	Average Class Size	Rank	Square Miles per District	Rank	Total Staff per 1,000 Students	Rank	District Staff per 1,000 Students	Rank	Teachers per 1,000 Students	Rank	Average Teacher Salary	Rank	Total Expenditures per Student	Rank
560	12	18.1	14	394	15	110.3	31	2.2	41	55.2	38	$25,500	40	$3,145	48
221	47	16.8	26	10,571	1	123.0	11	12.8	2	59.4	26	$43,097	1	$7,526	2
592	7	18.9	9	477	11	100.9	43	9.8	8	52.9	43	$29,402	24	$3,721	40
396	35	17	23	158	30	113.6	21	3.7	32	58.8	29	$22,471	50	$3,229	47
642	5	22.4	2	146	31	87.9	46	5.7	18	44.6	50	$37,625	5	$4,502	24
421	33	17.6	16	589	10	107.7	35	5.5	20.5	56.8	36	$30,758	20	$4,357	26
470	25	13.3	51	29	48	124.4	8	3.1	35	75.0	1	$40,768	2	$7,241	4
575	8	16.4	29	102	38	110.8	30	5.1	24	61.2	23	$33,377	12	$5,232	12
442	30	13.4	50	63	44	130.6	4	11.1	4	74.5	2	$39,850	3	$7,827	1
708	2	17	22	808	7	116.4	19	1.7	47	58.8	30	$28,787	28	$4,643	19
650	3	18.3	12	312	19	111.8	28	4.3	28	54.6	40	$28,013	29	$3,918	35
724	1	19.1	8	6,425	3	82.8	48	3.1	34	52.3	44	$32,252	15	$4,130	31
374	39	20.1	5	717	8	79.8	49	3.1	36	49.9	47	$23,861	46	$2,921	50
425	32	16.9	25	58	45	104.4	39	0.9	50	59.1	27	$32,917	13	$4,521	23
496	20	17.5	17.5	119	35	112.2	26	2.2	42	57.0	34	$30,978	17	$4,217	29
298	42	15.7	34.5	130	32	118.8	17	2.9	37.5	63.6	17	$26,747	36	$4,190	30
295	**43**	**15**	**41**	**269**	**23**	**116.5**	**18**	**6.0**	**15**	**66.7**	**11**	**$27,220**	**33**	**$4,290**	**27**
455	27	17.7	15	224	28	113.2	23	10.6	5	56.7	37	$26,275	38	$3,321	45
510	18	17.6	17.5	675	9	126.6	5	4.8	26	57.0	35	$24,300	44	$3,579	41
286	44	14.1	46	110	37	123.1	9	3.8	31	71.1	6	$26,881	35	$4,903	16
574	9	16.8	27	410	14	109.6	32	3.6	33	59.6	25	$36,481	6	$5,502	10
454	28	14	47	22	50	126.0	7	9.8	7	71.5	5	$34,175	10	$5,766	8
476	21	19.7	6	102	39	108.4	34	2.1	43	50.8	46	$36,427	7	$5,090	13
473	24	17.2	20	182	29	103.1	40	6.7	11	58.3	32	$32,190	16	$4,698	18
526	17	18.2	13	311	20	112.3	25	4.9	25	55.0	39	$24,365	43	$2,936	49
376	38	15.7	34.5	127	33	121.7	13	1.4	48	63.6	18	$27,229	32	$4,071	32
200	48	15.7	36	265	24	82.9	47	1.8	45	63.6	16	$25,081	42	$4,240	28
178	49	14.7	43	91	40	123.0	10	8.3	9	68.2	9	$25,522	39	$4,553	22
564	10	20.4	3	6,464	2	55.2	51	1.0	49	49.1	49	$30,587	21	$3,816	38
387	37	16.2	30.5	53	46	119.7	16	4.4	27	61.6	22	$28,986	26	$4,786	17
475	23	13.5	49	12	51	136.3	2	14.0	1	74.0	3	$35,676	9	$7,408	3
450	29	18.3	11	1,379	6	108.6	33	5.3	21.5	54.6	41	$25,302	41	$3,449	43
642	4	14.7	42	66	43	134.5	3	11.3	3	68.1	10	$38,925	4	$7,051	5
554	15	17.1	21	365	16	113.3	22	2.1	44	58.4	31	$27,814	30	$3,968	34
174	50	15.1	40	248	25	119.9	15	5.9	16.5	66.3	12	$23,016	48	$3,899	36
476	22	17.4	19	67	42	106.5	37	6.3	14	57.5	33	$30,567	22	$4,567	21
311	41	16.2	30.5	114	36	112.5	24	2.5	40	61.6	21	$23,944	45	$3,297	46
397	34	18.4	10	317	18	102.1	42	5.5	20.5	54.3	42	$30,842	19	$4,906	15
505	19	15.7	37	90	41	114.9	20	10.3	6	63.7	15	$33,435	11	$5,583	9
462	26	14.5	45	29	49	111.9	27	6.4	13	69.0	7	$36,057	8	$5,798	6
559	13	17	24	332	17	102.8	41	5.1	23	59.0	28	$26,638	37	$3,775	39
159	51	15.6	38	411	13	111.0	29	7.6	10	64.3	14	$21,300	51	$3,512	42
534	16	19.1	7	292	22	105.0	38	0.7	51	52.2	45	$27,052	34	$3,405	44
561	11	16.7	28	247	26	100.0	44	2.9	37.5	59.9	24	$27,400	31	$3,835	37
609	6	24.9	1	2,052	4	71.7	50	1.8	46	40.3	51	$23,652	47	$2,552	51
282	45	13.8	48	34	47	126.2	6	5.9	16.5	72.3	4	$28,849	27	$5,770	7
554	14	15.9	33	292	21	122.0	12	2.6	39	63.1	19	$30,926	18	$4,630	20
436	31	20.1	4	225	27	89.5	45	4.0	30	49.7	48	$30,475	23	$4,362	25
316	40	15.1	39	439	12	120.3	14	6.4	12	66.1	13	$22,842	49	$4,018	33
388	36	15.9	32	127	34	106.7	36	4.2	29	63.0	20	$32,600	14	$5,020	14
241	46	14.5	44	1,979	5	138.1	1	5.3	21.5	68.9	8	$28,991	25	$5,239	11
				230		109.1		5.1		58.2		$31,315		$4,624	

APPENDIX B

Spending and Staffing Information on All 304 Kansas School Districts

This Appendix shows 1990-91 data for all 304 Kansas school districts, listed in alphabetical order. The rankings shown for each item are from highest (ranked 1) to lowest (ranked 304). The data used to compile this Appendix were obtained from the State Board of Education.

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
Abilene	435	1,375.0	59	4,161.58	255	(2.18%)	70,620	29	49,270	41
Altoona-Midway	387	378.5	212	4,875.56	163	(9.08%)	55,824	165	40,606	241
Andover	385	1,659.5	49	3,757.84	288	(10.49%)	63,572	76	51,010	17
Anthony-Harper	361	1,057.0	83	4,779.88	183	7.37%	56,000	161.5	47,172	74
Argonia	359	220.5	263	5,746.92	67	(5.39%)	51,224	241	38,394	280
Arkansas City	470	3,004.9	26	3,745.72	290	2.88%	72,668	25	50,771	20
Ashland	220	272.0	249	5,739.17	68	0.30%	53,249	213	40,580	242
Atchison	409	1,684.9	48	5,218.51	122	20.57%	68,166	42	49,622	33
Atchison County	377	748.5	112	5,433.58	97	12.76%	51,000	244.5	38,031	285
Attica	511	224.5	261	5,645.60	78	(6.72%)	50,282	255	43,350	166
Atwood	318	500.5	167	5,602.97	81	5.91%	63,726	75	45,269	119
Auburn Washburn	437	3,897.0	17	3,978.94	266	2.10%	76,923	12	50,529	21
Augusta	402	1,934.0	41	3,441.93	302	12.38%	61,133	94	47,173	73
Axtell	488	345.5	225	5,415.14	102	(0.03%)	54,600	182	45,124	122
B & B	451	236.5	257	5,428.81	98	(9.36%)	54,000	196.5	46,568	86.5
Baldwin City	348	987.0	87	4,660.21	193	3.83%	66,375	51	46,169	99
Barber County North	254	780.5	104	4,702.61	190	0.13%	56,971	144	46,002	104
Barnes	223	393.0	205	5,830.41	57	9.43%	55,762	168	41,914	203
Basehor-Linwood	458	1,245.5	68	4,263.93	241	(1.15%)	62,102	88	43,414	164
Baxter Springs	508	863.5	95	4,162.08	254	(10.47%)	58,491	126	44,152	153
Bazine	304	120.5	293	7,402.14	14	(1.65%)	46,454	289	37,213	291
Belle Plaine	357	721.0	117	4,547.63	213	(5.14%)	55,810	167	44,333	147
Belleville	427	652.5	126	4,928.60	157	0.62%	54,058	193	42,539	190
Beloit	273	810.1	101	5,230.87	119	10.93%	62,900	80	55,684	3
Blue Valley	229	9,023.9	6	4,857.50	165	9.67%	98,826	5	62,704	1
Blue Valley	384	284.8	246	4,961.14	151	(14.04%)	43,000	300	35,485	296
Bonner Springs	204	2,059.9	36	4,110.78	259	24.04%	70,928	28	53,546	6
Brewster	314	152.5	284	6,187.90	38	(10.62%)	47,000	282.5	37,523	287
Bucklin	459	328.5	229	4,231.20	247	(29.40%)	51,145	242	39,820	259
Buhler	313	2,158.0	34	3,940.21	273	18.86%	69,583	36	47,594	64
Burlingame	454	331.0	228	5,415.51	101	(0.94%)	53,500	206.5	40,500	244.5
Burlington	244	868.3	94	5,575.12	82	17.62%	62,000	89	51,080	16
Burrton	369	279.0	247	5,516.27	89	(3.08%)	52,963	217	43,593	162
Caldwell	360	317.5	230.5	5,372.37	106	(2.68%)	55,000	178	41,250	223
Caney Valley	436	779.5	105	4,976.30	144	5.59%	56,970	145	47,059	75
Canton-Galva	419	409.0	196	4,973.15	145	(13.21%)	74,677	19	41,718	210
Cedar Vale	285	193.5	272	4,642.87	197	(35.77%)	44,121	297	36,340	293
Central	462	362.1	220	5,423.87	100	1.08%	48,513	270	40,819	233
Central Heights	288	544.0	157	4,743.41	187	(8.43%)	51,345	238	43,124	177
Centre	397	308.1	234	5,548.02	86	(0.11%)	53,000	216	46,333	93
Chanute	413	1,896.0	42	3,679.70	293	(11.20%)	62,579	83	44,365	145
Chapman	473	1,208.5	70	4,647.48	195	6.78%	59,358	114	46,260	95
Chase	401	183.0	278	6,494.77	28	1.16%	50,246	256	38,738	276
Chase County	284	572.0	145	4,672.18	191	(8.54%)	51,556	234	42,506	191
Chautauqua County	286	483.5	173	4,345.09	236	(22.62%)	52,144	227	44,382	144
Cheney	268	552.6	154	4,524.12	215	(13.18%)	51,000	244.5	41,750	208.5
Cherokee	247	789.5	102	4,791.48	180	2.23%	55,091	174	39,297	267
Cherryvale	447	646.0	128	4,554.94	211	(7.81%)	57,153	141	43,220	173.5
Chetopa	505	308.0	235	5,332.68	111	(4.16%)	36,215	304	41,421	219
Cheylin	103	227.5	259	6,330.87	34	5.19%	54,000	196.5	42,000	199.5

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
31,994	11	77.3	270	152.4	66	89.5	61	5	68.5	15.4	81	275.0	85
26,444	237	192.0	185	51.5	223	30.6	218	4	109.5	12.4	185.5	94.6	255
30,415	41	46.8	287	179.0	57	92.4	59	4	109.5	18.0	19.5	414.9	22
29,351	85	597.5	23	123.5	88	73.0	81	3	172	14.5	112	352.3	45
26,724	224	174.0	192	32.1	278	19.9	269.5	2	256	11.1	245	110.3	230
30,805	31.5	200.0	177.5	309.7	30	166.9	26	10	20.5	18.0	19.5	300.5	65
30,738	33	660.0	17	45.7	237	22.1	255	3	172	12.3	190.5	90.7	260
31,099	22.5	52.7	282	208.3	42	93.7	56	7	36	18.0	19.5	240.7	107
27,476	194	350.0	81	109.6	96	61.5	92.5	6	48.5	12.2	196.5	124.8	217
26,594	231	126.0	234	31.8	279.5	19.6	271	2	256	11.5	229.5	112.3	227
27,892	176	540.1	33	84.8	131.5	38.1	167	2	256	13.1	161	250.3	99
27,882	177	128.0	229.5	471.1	17	228.0	17	7	36	17.1	45	556.7	5
30,805	31.5	69.5	275	171.1	61	108.5	43	5	68.5	17.8	25.5	386.8	33
26,214	246	225.0	155	55.5	205	34.7	187.5	5	68.5	10.0	267.5	69.1	277
26,641	228	107.0	248	32.3	277	19.0	273.5	2	256	12.4	185.5	118.3	220
28,158	156	139.0	220	118.9	90	71.4	84	5	68.5	13.8	135.5	197.4	138
28,316	150	718.0	11	94.3	109.5	59.0	97	4	109.5	13.2	155.5	195.1	140
26,280	244	378.0	70	65.9	173	39.8	159	4	109.5	9.9	270	98.3	245.5
28,237	154	96.6	255	125.6	85	79.2	71.5	4	109.5	15.7	74.5	311.4	59
29,193	97	26.0	297	97.9	101	59.1	96	4	109.5	14.6	108	215.9	121
23,383	295	251.0	132	26.3	298	16.6	292	2	256	7.3	297	60.3	288
28,610	128	84.0	265.5	86.8	124	50.8	115	3	172	14.2	125	240.3	108
28,348	147	355.0	77	90.3	119	52.5	110	4	109.5	12.4	185.5	163.1	171
31,726	14	433.0	54	128.6	83	51.4	113	2	256	15.8	71.5	405.1	28
31,402	18	87.0	264	1,053.4	6	545.8	6	17	8	16.5	57	530.8	8
25,013	270	319.0	94	45.6	238	23.5	248	3	172	12.1	203.5	94.9	254
31,006	26	38.0	293	196.8	48	116.5	35	6	48.5	17.7	29	343.3	48
22,404	300	372.8	72	26.4	297	15.9	296	2	256	9.6	275.5	76.3	268
25,004	271	353.9	79	40.9	252.5	24.0	243.5	2	256	13.7	138.5	164.3	168
28,571	133	137.7	221	221.7	34	123.8	34	6	48.5	17.4	37.5	359.7	43
23,297	297	74.0	272	47.1	232	30.3	221.5	3	172	10.9	252	110.3	229
32,165	10	147.0	213	136.6	76.5	56.9	101	3	172	15.3	86	289.4	73
29,069	102.5	95.0	256.5	48.2	227.5	24.3	241	2	256	11.5	229.5	139.5	204
27,620	186	194.0	182	44.2	244	26.0	237	2	256	12.2	196.5	158.8	176.5
30,478	38	168.0	194	84.9	130	51.0	114	2	256	15.3	86	389.8	32
28,851	112	167.5	195	52.0	222	28.6	227.5	4	109.5	14.3	121	102.3	238
23,648	293	259.0	126	27.2	296	17.0	288	2	256	11.4	235	96.8	249
25,333	266	291.5	108	56.3	202	32.6	204	4	109.5	11.1	245	90.5	261
28,593	132	141.7	216	63.1	179	39.2	164	3	172	13.9	132.5	181.3	158
25,893	255	400.0	63	44.3	243	28.0	231	2	256	11.0	249	154.1	185
29,002	104	125.0	236.5	191.4	50	113.3	41	7	36	16.7	51	270.9	87
30,291	45	574.2	28	145.7	70	78.4	73	7	36	15.4	81	172.6	164
23,303	296	196.0	180	31.8	279.5	18.8	275	3	172	9.7	273.5	61.0	287
26,418	238	780.0	6.5	84.6	134	39.6	161.5	4	109.5	14.4	116	143.0	199
26,895	214	382.5	68	59.4	194	36.6	173.5	2	256	13.2	155.5	241.8	104
28,758	117	126.0	234	62.0	184	36.0	178	3	172	15.4	81	184.2	153
27,738	182	300.0	103	98.9	99	58.3	99	5	68.5	13.5	144	157.9	178
28,603	129	92.0	262	75.4	155	47.1	131	4	109.5	13.7	138.5	161.5	174
25,584	261	49.0	285.5	53.6	212.5	29.2	224	2	256	10.5	259.5	154.0	186.5
24,615	279	688.0	13	42.6	248.5	20.6	263	3	172	11.0	249	75.8	270

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
Cimarron-Ensign	102	563.5	149	4,664.59	192	(9.17%)	51,498	237	40,293	250
Circle	375	1,268.5	65	4,448.73	223	3.32%	65,625	58	44,066	154
Claflin	354	266.0	250	6,171.33	39	6.76%	52,092	228	43,096	178
Clay Center	379	1,608.9	55	3,816.25	281	(9.20%)	57,291	140	44,190	150
Clearwater	264	950.0	91	4,384.03	231	(2.95%)	60,000	106	44,750	135
Clifton-Clyde	224	391.0	207.5	5,437.59	95	2.80%	51,250	240	40,710	237
Coffeyville	445	2,714.1	28	3,767.92	286	6.64%	64,500	66.5	50,387	22
Colby	315	1,238.5	69	4,074.12	262	(5.95%)	62,300	86	46,323	94
Columbus	493	1,292.0	64	4,413.37	228	2.80%	56,333	157	41,442	217
Comanche County	300	431.5	190	5,930.90	49	6.80%	59,900	108.5	45,504	114
Concordia	333	1,332.0	62	4,452.56	222	4.08%	62,252	87	49,766	30
Conway Springs	356	470.4	178	5,153.05	127	(4.29%)	53,560	204	38,553	278
Copeland	476	113.5	295.5	9,998.01	3	22.74%	41,000	302	36,333	294
Crest	479	305.0	237	5,437.25	96	(2.38%)	46,590	287	38,231	282
Cunningham	332	308.5	233	7,088.17	16	21.67%	55,500	171.5	34,750	298
Deerfield	216	277.5	248	5,733.46	69	0.70%	50,600	251	39,000	273
Derby	260	5,919.6	12	3,969.93	268	(5.58%)	76,578	13	45,821	107
DeSoto	232	1,728.4	47	4,397.83	230	6.02%	59,063	117	42,640	187
Dexter	471	148.0	287.5	5,696.24	75	(21.54%)	44,713	295	26,828	302
Dighton	482	391.0	207.5	5,136.14	128	(2.91%)	51,500	236	39,575	263
Dodge City	443	4,151.5	16	3,608.22	296	(9.43%)	75,052	16	50,788	19
Douglas	396	742.5	114	4,453.55	221	(6.64%)	58,173	129	45,939	106
Durham-Hillsboro-Lehigh	410	626.5	130	4,831.13	171	(2.44%)	59,411	113	46,383	91
Eastern Heights	324	162.5	282	5,701.68	74	(17.30%)	56,223	158	32,608	300
Easton	449	626.0	131	4,568.06	206	(8.37%)	56,619	151	41,082	225
El Dorado	490	2,106.5	35	3,450.21	299	8.45%	58,000	132	42,790	181
Elk Valley	283	197.5	269	5,087.81	133	(23.09%)	42,500	301	39,250	268.5
Elkhart	218	562.0	150	5,196.31	125	1.93%	53,984	199	44,863	129
Ell-Saline	307	365.0	218	4,725.51	188	(13.35%)	54,200	189	39,075	272
Ellinwood	355	544.7	156	5,456.94	94	5.78%	58,692	124	46,095	101.5
Ellis	388	370.0	215	5,468.84	92	2.32%	57,991	134	53,243	8
Ellsworth	327	771.5	107	4,921.53	158	4.33%	60,944	96	43,307	167
Elwood	486	226.5	260	5,475.80	91	(9.75%)	55,483	173	41,072	226
Emporia	253	4,673.4	14	3,858.71	276	(4.68%)	70,560	30	45,807	108
Erie-St. Paul	101	1,094.0	79	4,561.14	207	3.49%	52,915	218	42,902	179
Eudora	491	811.0	100	4,256.79	243	(9.42%)	65,100	63	49,980	27
Eureka	389	754.5	108	5,795.21	64	18.35%	58,850	120	46,805	84
Fairfield	310	453.0	181	5,967.63	48	8.85%	56,070	160	38,912	274
Flinthills	492	228.5	258	6,883.07	20	12.90%	50,600	251	39,660	260
Fort Larned	495	1,103.7	77	5,636.23	80	22.01%	66,635	49	42,260	197
Fort Leavenworth	207	1,790.5	46	3,831.18	278	(7.45%)	70,178	33	48,882	46
Fort Scott	234	2,024.1	38	3,720.66	292	16.86%	65,898	55	48,095	56
Fowler	225	151.5	285	6,633.27	27	(3.45%)	49,920	264	42,730	183
Fredonia	484	858.0	96	4,985.54	143	7.66%	67,718	45	52,421	11
Frontenac	249	481.5	174.5	4,198.79	252	(27.06%)	50,600	251	40,000	254
Galena	499	730.1	116	4,559.32	209	(4.57%)	54,075	191.5	41,891	204
Garden City	457	6,317.3	10	3,986.34	265	(6.04%)	73,800	22	48,263	52
Gardner-Edgerton-Antiocl	231	1,622.5	51.5	4,522.67	216	7.95%	68,976	41	49,451	37
Garnett	365	998.2	86	4,314.95	237	(3.65%)	60,606	99	41,865	205
Girard	248	1,095.5	78	3,795.76	284	(15.95%)	60,244	103	46,987	80

(a) The Fort Leavenworth school district is located on the U.S. government military base in Leavenworth County and is about 9 square miles.

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
30,293	44	538.0	34	63.0	180	36.0	178	2	256	15.7	74.5	281.8	81
32,481	7	175.0	191	136.6	76.5	74.0	78	5	68.5	17.1	45	253.7	96
25,876	256	162.0	198	46.5	233	26.2	236	2	256	10.2	264.5	133.0	208
27,474	195	632.5	21	218.1	37	104.6	45	9	25	15.4	81	178.8	161.5
29,674	66	136.0	222.5	100.3	97	62.1	91	4	109.5	15.3	86	237.5	112
27,551	191	255.0	128	59.8	191.5	35.8	180	4	109.5	10.9	252	97.8	247
29,638	68	120.0	238	252.8	32	162.6	28	9	25	16.7	51	301.6	62
27,798	180	463.0	42	142.0	71	78.0	74	3	172	15.9	69.5	412.8	23
28,362	146	354.0	78	151.7	67	86.5	62	7	36	14.9	96	184.6	152
29,303	89	864.0	5	77.5	150	35.2	184	4	109.5	12.3	190.5	107.9	232
28,903	110	336.0	87	214.1	39	93.0	58	5	68.5	14.3	121	266.4	89
29,274	91	158.2	201	58.5	198	34.8	186	3	172	13.5	144	156.8	180
25,644	259	200.0	177.5	31.1	283	16.8	290	2	256	6.8	299	56.8	292.5
26,553	233	177.0	190	39.2	260	23.0	251	3	172	13.3	152	101.7	240
27,574	189	323.5	91	61.5	187	32.3	207.5	3	172	9.6	275.5	102.8	237
29,742	64	216.0	161	43.4	245	22.5	253.5	2	256	12.3	190.5	138.8	205
29,642	67	50.0	284	616.7	12	324.4	12	10	20.5	18.2	14.5	592.0	2
29,975	61	100.0	253	190.1	52	107.0	44	6	48.5	16.2	63.5	288.1	74
24,741	276	213.0	163.5	28.5	293	16.2	295	2	256	9.1	279	74.0	273.5
25,925	254	578.0	25	54.3	208.5	33.2	199	3	172	11.8	215	130.3	213
29,440	83	430.0	55.5	398.4	23	234.0	15	11	15.5	17.7	29	377.4	37
30,192	51	125.0	236.5	80.3	140	46.9	133.5	2	256	15.8	71.5	371.3	38
29,205	95	232.0	147.5	74.0	157	39.1	165	3	172	16.0	67.5	208.8	128
23,059	299	261.0	125	27.4	295	15.7	297	2	256	10.4	261	81.3	266
26,157	248	117.0	240	74.0	157	45.0	138	4	109.5	13.9	132.5	156.5	181
28,595	130	128.0	229.5	398.7	22	116.2	36	7	36	18.1	16	300.9	64
26,382	241	160.0	199.5	31.0	285.5	16.5	293.5	2	256	12.0	209	98.8	244
29,586	73	376.0	71	91.0	116	48.0	127	3	172	11.7	221.5	187.3	146
25,322	267	225.0	155	46.2	235	27.0	233.5	4	109.5	13.5	144	91.3	258
30,187	52	154.0	208	79.0	144	40.2	157	3	172	13.5	144	181.6	157
30,110	54	280.5	112	52.4	217	30.5	220	2	256	12.1	203.5	185.0	151
29,583	74	395.8	65	91.6	115	52.7	108	3	172	14.6	108	257.2	93
26,475	235	10.0	303	34.2	273	21.3	258.5	2	256	10.6	257.5	113.3	225.5
28,901	111	135.0	224	540.5	14	244.9	14	9	25	19.1	2.5	519.3	9
27,259	201	450.0	44	154.1	65	90.4	60	8	28.5	12.1	203.5	136.8	206
30,214	50	46.0	288	78.6	145	49.0	122	2	256	16.6	54	405.5	27
34,597	2	580.0	24	119.9	89	52.9	107	5	68.5	14.3	121	150.9	188
28,132	158.5	435.5	52	78.3	146	44.3	141	4	109.5	10.2	264.5	113.3	225.5
27,059	207	389.0	67	39.8	257	24.2	242	3	172	9.4	277	76.2	269
29,405	84	518.0	36	204.0	45	76.6	75	9	25	14.4	116	122.6	218
29,069	102.5	(a)		157.6	64	101.5	49	4	109.5	17.6	31.5	447.6	19
28,428	142	300.0	103	221.1	35	115.7	37	4	109.5	17.5	34	506.0	11
24,276	286	281.0	111	27.7	294	17.0	288	2	256	8.9	280.5	75.8	271
30,278	47	402.0	61.5	98.8	100	56.3	102	3	172	15.2	89.5	286.0	76
28,239	153	22.0	298	53.9	211	32.0	211	2	256	15.0	94.5	240.8	105.5
28,701	124	13.5	302	87.3	123	49.5	119	4	109.5	14.7	104	182.5	156
27,827	179	928.0	2	737.6	10	332.5	11	16	9.5	19.0	4.5	394.8	31
30,265	48	103.0	250.5	195.8	49	95.3	54	4	109.5	17.0	48	405.6	26
26,469	236	430.0	55.5	114.5	93	74.5	77	6	48.5	13.4	149.5	166.4	166
32,431	8	263.0	121.5	94.9	106	61.2	94	3	172	17.9	23	365.2	41

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
Goddard	265	1,990.0	39	3,899.86	274	21.41%	68,000	43.5	49,540	35
Goessel	411	260.5	253	5,351.45	109	(8.10%)	49,934	263	37,400	289
Golden Plains	316	141.5	290	6,490.33	29	(8.53%)	52,000	230.5	52,000	12
Goodland	352	1,173.6	74	4,938.56	156	11.87%	59,266	116	44,406	142
Great Bend	428	3,312.7	23	3,406.14	303	(9.87%)	69,500	38	43,389	165
Greeley County	200	367.0	216	4,901.68	161	(9.16%)	48,000	277	40,075	252
Greensburg	422	389.0	209	4,965.99	149	(6.54%)	54,279	185	43,736	159
Grinnell	291	143.5	289	6,773.61	22	(3.43%)	44,830	294	44,830	132.5
Halstead	440	749.5	111	4,850.96	166	2.31%	64,600	65	49,340	40
Hamilton	390	110.5	297	6,760.73	24	(15.63%)	52,598	221	39,500	264
Hanston	228	148.0	287.5	6,661.95	25	(3.92%)	47,320	281	43,240	172
Haven	312	1,192.0	73	4,437.09	224	2.15%	62,786	82	43,280	169
Haviland	474	179.0	279	6,763.30	23	4.38%	54,405	183	47,632	63
Hays	489	3,429.0	20	3,796.81	283	0.52%	78,651	10	49,169	43
Haysville	261	3,411.5	21	3,765.70	287	(0.17%)	74,518	20	45,787	109
Healy	468	108.0	298.5	7,462.34	13	(5.85%)	49,800	265	24,231	303
Herington	487	542.5	158	4,596.05	202	(12.00%)	48,500	271.5	39,178	270
Herndon	317	75.5	304	6,889.28	19	(37.22%)	44,000	298	36,666	292
Hesston	460	753.7	109	5,201.30	124	9.00%	65,240	61	49,427	38
Hiawatha	415	1,198.5	71	4,423.56	227	1.93%	56,520	153	48,741	47
Highland	425	301.0	238	5,247.67	117	(6.40%)	51,570	233	43,282	168
Hill City	281	524.5	162	5,302.67	114	1.97%	56,564	152	44,881	128
Hillcrest Rural	455	138.0	292	6,957.10	17	(2.26%)	47,740	280	40,314	248
Hoisington	431	751.8	110	4,430.09	226	(6.90%)	53,872	200	42,720	184
Holcomb	363	659.0	125	5,809.30	61	15.89%	62,800	81	48,471	49
Holton	336	958.2	90	4,363.75	234	(3.26%)	57,514	137	44,914	126
Hoxie	412	511.5	164	5,231.74	118	(0.10%)	56,953	146	45,953	105
Hugoton	210	937.5	92	5,323.02	112	15.00%	63,860	70.5	40,867	232
Humboldt	258	603.5	136	4,775.08	185	(4.67%)	55,081	175	45,502	115
Hutchinson	308	4,982.8	13	4,235.89	246	3.58%	75,007	17	41,555	213
Independence	446	2,331.0	32	3,444.46	301	3.81%	69,529	37	49,704	31.5
Ingalls	477	260.0	254	4,877.46	162	(18.67%)	54,098	190	47,500	66.5
Inman	448	441.0	186	4,945.82	155	(10.96%)	53,367	210	44,185	151
Iola	257	1,820.5	45	3,600.79	298	(14.12%)	61,236	92	44,830	132.5
Jayhawk	346	525.5	160.5	4,519.04	218	(14.97%)	53,688	201	39,129	271
Jefferson County	339	442.7	185	5,099.11	131	(7.49%)	51,000	244.5	41,200	224
Jefferson West	340	712.0	121	4,843.10	168	0.98%	58,840	121	48,365	51
Jetmore	227	264.0	251	5,826.97	58	1.06%	54,261	186	42,660	186
Jewell	279	202.0	267	5,907.63	51	(5.27%)	45,000	292.5	43,750	158
Junction City	475	6,876.8	9	3,966.65	269	(7.67%)	82,180	7	40,573	243
Kansas City	500	21,177.4	3	3,950.19	272	(16.51%)	102,466	4	45,456	116
Kaw Valley	321	986.5	88	6,304.01	35	28.90%	63,756	74	42,289	196
Kingman	331	1,078.5	82	4,796.87	178	8.01%	60,296	102	47,049	76
Kinsley-Offerle	347	399.5	202	5,852.45	56	10.05%	53,500	206.5	43,833	157
Kismet-Plains	483	581.5	141	5,028.76	141	(0.39%)	58,784	122	47,020	77
Labette County	506	1,610.0	54	4,179.08	253	0.29%	63,984	68	47,016	78
LaCrosse	395	339.5	227	6,379.56	32	14.78%	50,370	253	39,420	265
Lakin	215	651.8	127	6,003.29	44	18.39%	63,860	70.5	51,260	15
Lansing	469	1,642.0	50	3,807.46	282	(9.19%)	66,710	47	44,252	148
Lawrence	497	8,431.4	7	4,211.34	250	(3.56%)	78,716	9	50,990	18

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
30,548	35	65.1	277	197.9	47	114.0	39	5	68.5	17.5	34	398.0	30
28,544	135	111.0	246	41.1	251	21.5	256.5	2	256	12.1	203.5	130.3	214
24,004	290	242.0	140.5	35.0	268	19.0	273.5	3	172	7.4	295	47.2	300
27,936	172	914.2	3	175.7	58	84.1	65	5	68.5	14.0	129	234.7	114
28,037	165	190.0	186	406.6	21	193.8	21	11	15.5	17.1	45	301.2	63
24,277	285	780.0	6.5	53.4	214.5	28.6	227.5	2	256	12.8	173.5	183.5	154
27,964	168	244.0	137.5	48.2	227.5	28.8	225	2	256	13.5	144	194.5	141
23,170	298	267.8	118	30.2	289	18.6	278	3	172	7.7	291.5	47.8	299
28,819	115	130.0	227.5	86.7	125	49.0	122	3	172	15.3	86	249.8	100
26,055	251	210.0	166.5	22.6	300	13.2	301	2	256	8.4	286	55.3	294
24,950	272	249.0	134	29.7	290.5	17.3	285	2	256	8.6	284.5	74.0	273.5
27,909	175	282.0	110	132.0	79	80.5	70	7	36	14.8	99.5	170.3	165
26,498	234	234.9	144	31.1	283	16.7	291	2	256	10.7	255	89.5	262
28,377	145	380.2	69	427.0	20	209.9	18	12	12	16.3	61	285.8	77
29,304	88	36.0	294	365.8	25	171.4	25	6	48.5	19.9	1	568.6	3
25,357	265	203.3	173	19.2	303	14.0	300	2	256	7.7	291.5	54.0	295.5
26,322	243	93.7	259	78.2	147	42.3	148	3	172	12.8	173.5	180.8	159
20,898	303	200.0	177.5	22.1	301	12.1	304	2	256	6.2	301.5	37.8	303
30,484	37	60.0	278.5	94.4	108	47.9	129	3	172	15.7	74.5	251.2	97
31,065	25	331.0	89	135.1	78	70.9	86	3	172	16.9	49	399.5	29
26,139	249	102.0	252	40.5	256	23.6	246.5	2	256	12.8	173.5	150.5	191
27,406	197	458.5	43	81.2	137	45.0	138	4	109.5	11.7	221.5	131.1	212
24,242	287	205.0	171	34.5	270	17.0	288	2	256	8.1	289	69.0	278
28,064	163	292.0	106.5	94.1	111	53.2	106	4	109.5	14.1	127	188.0	145
31,814	13	231.0	150	94.5	107	48.0	127	2	256	13.7	138.5	329.5	50
30,341	42	165.5	196	141.7	72	60.0	95	4	109.5	16.0	67.5	239.6	109
28,047	164	575.0	26.5	77.6	149	40.5	153.5	2	256	12.6	180.5	255.8	94
31,485	17	575.0	26.5	124.6	87	67.8	87	3	172	13.8	135.5	312.5	56
31,246	21	126.0	234	70.5	161	40.2	157	3	172	15.0	94.5	201.2	133
27,478	193	14.0	301	594.7	13	297.9	13	14	11	16.7	51	355.9	44
28,930	108	210.9	165	218.2	36	129.7	32	5	68.5	18.0	19.5	466.2	16
27,849	178	267.0	119	30.9	287	17.8	280.5	2	256	14.6	108	130.0	215
29,072	101	144.0	214	52.2	219	32.9	201	2	256	13.4	149.5	220.5	116
29,263	93	140.5	217	180.2	56	104.5	46	7	36	17.4	37.5	260.1	92
25,116	269	302.0	101	63.4	178	39.7	160	4	109.5	13.2	155.5	131.4	211
27,190	204	114.0	245	56.4	201	33.7	196.5	3	172	13.1	161	147.6	194
30,833	29	68.0	276	87.5	122	47.0	132	3	172	15.1	92	237.3	113
29,631	69	558.5	30	54.0	210	23.7	245	2	256	11.1	245	132.0	209
24,862	274	232.0	149	38.6	261	20.0	266.5	3	172	10.1	266	67.3	280
27,946	170	262.0	123.5	815.3	9	372.0	9	16	9.5	18.5	10.5	429.8	20
29,505	79	59.0	280	2,455.1	3	1,152.0	3	50	3	18.4	12	423.5	21
27,933	173	311.0	97	172.2	59	84.8	63.5	6	48.5	11.6	225.5	164.4	167
29,881	62	565.5	29	137.9	75	83.5	66	5	68.5	12.9	169	215.7	122
28,982	105	340.0	83	68.9	166	35.0	185	4	109.5	11.4	235	99.9	242
30,253	49	541.0	31.5	77.2	152	45.0	138	3	172	12.9	169	193.8	142
30,907	27	500.0	39	170.1	62	103.1	47	6	48.5	15.6	77	268.3	88
29,213	94	486.0	41	52.2	219	32.2	209	4	109.5	10.5	259.5	84.9	264
33,555	4	645.0	18	84.7	133	50.0	117	3	172	13.0	165	217.3	118.5
26,974	211	49.0	285.5	166.3	63	99.5	51	5	68.5	16.5	57	328.4	51
31,633	16	149.0	212	985.6	7	453.4	7	22	6	18.6	8.5	383.2	36

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
Leavenworth	453	4,245.7	15	3,617.11	295	(9.66%)	73,184	24	46,985	81
Lebo-Waverly	243	506.0	166	4,907.50	160	(7.06%)	54,880	181	40,301	249
Leon	205	746.5	113	4,362.57	235	(8.73%)	55,500	171.5	41,944	201
Leoti	467	576.0	144	5,312.74	113	4.73%	51,300	239	41,448	216
Leroy-Gridley	245	350.0	223.5	5,117.89	130	(5.56%)	56,500	155	40,350	247
Lewis	502	185.0	277	5,970.63	47	(7.13%)	50,112	257	43,848	156
Liberal	480	3,504.0	19	4,151.15	256	8.51%	68,000	43.5	44,489	140
Lincoln	298	406.5	199	5,412.90	103	(4.24%)	57,095	142	45,700	113
Lindsborg	400	816.0	98	4,972.39	146	6.45%	65,448	60	47,973	59
Little River	444	380.5	211	5,892.85	53	9.84%	55,819	166	45,442	117
Logan	326	240.0	256	5,718.51	73	(3.40%)	51,547	235	49,704	31.5
Lorraine	328	489.0	170	6,477.52	30	18.04%	48,500	271.5	38,218	283
Louisburg	416	1,105.5	76	4,304.64	239	(2.08%)	66,700	48	49,357	39
Lyndon	421	401.5	201	4,839.49	170	(17.10%)	53,165	214	42,588	188.5
Lyons	405	820.9	97	4,777.68	184	2.76%	65,700	56.5	41,790	206
Macksville	351	289.5	240.5	5,914.51	50	4.72%	48,267	274.5	42,177	198
Madison-Virgil	386	285.5	243.5	5,819.61	60	2.84%	58,660	125	44,060	155
Maize	266	2,469.3	29	3,975.35	267	14.62%	72,080	26	53,176	10
Manhattan	383	6,153.9	11	4,060.21	263	(3.76%)	79,626	8	49,591	34
Mankato	278	285.5	243.5	6,121.50	40	7.64%	50,360	254	39,653	261
Marais Des Cygne	456	311.5	232	5,506.46	90	(0.61%)	49,167	268	35,250	297
Marion	408	580.0	143	4,786.62	182	(5.54%)	48,000	277	39,848	257
Marmaton Valley	256	345.0	226	5,048.71	138	(7.32%)	53,622	202	38,407	279
Marysville	364	980.5	89	4,522.44	217	0.79%	60,607	98	46,568	86.5
Mayetta	337	773.5	106	4,913.25	159	4.22%	52,721	220	45,720	111
McClouth	342	520.5	163	5,298.93	115	1.68%	53,400	209	41,000	228
McPherson	418	2,449.2	30	3,868.50	275	12.55%	65,615	59	46,256	96
Meade	226	399.0	203	5,718.66	72	7.92%	60,382	101	49,985	26
Midway	433	193.0	273	5,896.05	52	(7.00%)	48,600	269	40,781	234
Mill Creek Valley	329	534.6	159	5,072.75	135	(1.90%)	57,457	138	41,402	220
Minneola	219	196.5	270	5,787.11	65	(8.39%)	53,250	212	41,500	214.5
Montezuma	371	195.0	271	6,897.88	18	8.84%	52,200	226	41,400	221.5
Morris County	417	1,083.0	81	4,102.43	260	(7.48%)	65,103	62	43,666	160
Moscow	209	139.0	291	10,994.14	2	35.48%	63,000	79	44,200	149
Moundridge	423	452.0	182.5	5,573.08	83	2.32%	61,138	93	43,622	161
Mullinville	424	90.0	302	11,400.01	1	24.38%	57,036	143	42,839	180
Mulvane	263	1,844.7	44	2,918.43	304	(40.61%)	61,445	91	45,280	118
Nemaha Valley South	442	391.9	206	4,789.00	181	(10.32%)	61,067	95	40,000	254
Neodesha	461	713.5	120	4,491.70	219	(6.71%)	57,410	139	49,182	42
Nes Tre La Go	301	88.0	303	8,707.44	5	(0.14%)	52,000	230.5	0	304
Ness City	303	350.0	223.5	5,562.12	84	2.87%	54,300	184	44,550	138
Newton	373	3,217.9	25	3,855.55	277	3.71%	78,647	11	45,742	110
Nickerson	309	1,434.5	56	4,121.51	258	(2.58%)	58,272	128	48,187	53
North Central	221	178.5	280	6,287.54	36	(2.95%)	46,644	285	39,619	262
North Jackson	335	426.5	191	5,460.07	93	(1.64%)	63,207	77	49,855	29
North Lyon County	251	719.0	118	4,646.66	196	(2.97%)	54,250	187	48,082	57
North Ottawa County	239	639.0	129	4,272.06	240	(15.26%)	56,671	150	37,394	290
Northeast	246	561.0	151	4,149.62	257	(22.87%)	58,703	123	45,703	112
Northern Valley	212	191.0	274	6,331.33	33	0.02%	48,267	274.5	42,588	188.5
Norton	211	718.0	119	4,850.73	167	1.33%	59,915	107	48,375	50

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
31,253	20	17.0	299.5	508.1	16	232.4	16	11	15.5	18.3	13	386.0	34
25,566	262	248.0	136	60.4	188	35.5	183	4	109.5	14.3	121	126.5	216
27,648	184	366.0	74	95.6	105	45.0	138	4	109.5	16.6	54	186.6	149
27,501	192	776.3	8	86.4	126	47.3	130	5	68.5	12.2	196.5	115.2	223
24,422	284	207.0	169	51.2	224	34.0	193.5	4	109.5	10.3	262.5	87.5	263
25,639	260	223.8	157	29.7	290.5	18.7	276.5	2	256	9.9	270	92.5	257
29,137	100	205.0	171	466.6	18	198.5	20	10	20.5	17.7	29	350.4	46
27,224	202	444.0	46	60.0	190	34.0	193.5	2	256	12.0	209	203.3	132
30,433	40	395.5	66	96.5	103	58.4	98	3	172	14.0	129	272.0	86
28,657	126	274.0	114	64.4	176	32.3	207.5	4	109.5	11.8	215	95.1	253
28,066	162	332.1	88	36.6	264	20.9	262	2	256	11.5	229.5	120.0	219
29,448	82	337.8	85	90.7	118	49.4	120	6	48.5	9.9	270	81.5	265
30,158	53	156.0	206.5	113.3	94	64.5	90	4	109.5	17.1	45	276.4	84
26,721	225.5	109.0	247	48.1	229	30.6	218	2	256	13.1	161	200.8	134
28,651	127	116.0	242	138.2	74	72.7	82	5	68.5	11.3	239	164.2	169
26,741	223	360.0	75	45.8	236	23.6	246.5	2	256	12.3	190.5	144.8	198
26,939	212	253.0	129.5	40.9	252.5	22.5	253.5	2	256	12.7	177.5	142.8	200
30,496	36	42.5	291	223.7	33	137.2	31	4	109.5	18.0	19.5	617.3	1
30,004	58.5	163.0	197	656.1	11	338.7	10	11	15.5	18.2	14.5	559.4	4
26,562	232	222.0	159	49.0	226	24.0	243.5	3	172	11.9	211	95.2	252
24,656	278	133.0	226	43.3	246	28.0	231	4	109.5	11.1	245	77.9	267
27,117	206	237.0	142	69.9	163	39.6	161.5	4	109.5	14.6	108	145.0	197
28,594	131	225.0	155	44.5	241	26.3	235	3	172	13.1	161	115.0	224
29,166	98	325.0	90	208.5	41	66.4	88	4	109.5	14.8	99.5	245.1	102
29,531	77	169.0	193	94.3	109.5	52.6	109	4	109.5	14.7	104	193.4	143
28,114	160	90.0	263	59.5	193	35.7	181	2	256	14.6	108	260.3	91
30,065	56	156.3	205	343.9	27	139.0	30	5	68.5	17.6	31.5	489.8	12
29,854	63	440.0	48.5	56.2	203	34.0	193.5	2	256	11.7	221.5	199.5	135
24,713	277	127.0	232	34.9	269	18.0	279	3	172	10.7	255	64.3	283
26,837	219	397.0	64	88.4	120	43.8	144	5	68.5	12.2	196.5	106.9	233
25,937	252	292.0	106.5	30.4	288	17.4	284	2	256	11.3	239	98.3	245.5
26,875	215	200.8	175	34.4	271.5	19.9	269.5	3	172	9.8	272	65.0	281
27,220	203	537.0	35	127.3	84	73.9	79	5	68.5	14.7	104	216.6	120
32,811	6	223.0	158	42.6	248.5	18.7	276.5	2	256	7.4	295	69.5	276
29,572	75.5	156.0	206.5	64.8	174	33.7	196.5	3	172	13.4	149.5	150.7	189.5
28,687	125	215.8	162	24.7	299	14.7	299	2	256	6.1	303	45.0	301
28,085	161	82.4	268	190.7	51	98.1	52	4	109.5	18.8	7	461.2	17
27,043	209	115.0	243.5	85.6	127	30.3	221.5	2	256	12.9	169	196.0	139
30,735	34	119.0	239	80.5	138	50.2	116	3	172	14.2	125	237.8	111
26,175	247	232.9	146	20.3	302	12.8	303	2	256	6.9	298	44.0	302
27,389	198	442.5	47	53.3	216	32.7	203	2	256	10.7	255	175.0	163
29,459	81	133.5	225	386.0	24	181.0	23	11	15.5	17.8	25.5	292.5	70
27,776	181	187.5	187.5	189.4	53	93.2	57	5	68.5	15.4	81	286.9	75
24,943	273	232.0	147.5	34.4	271.5	20.0	266.5	3	172	8.9	280.5	59.5	289
27,312	200	213.0	163.5	67.2	169	35.6	182	2	256	12.0	209	213.3	123
26,221	245	434.0	53	93.1	112.5	55.8	103	4	109.5	12.9	169	179.8	160
27,186	205	418.5	59	69.4	164	44.0	142.5	3	172	14.5	112	213.0	124
28,725	122	106.0	249	62.4	181	37.2	172	2	256	15.1	92	280.5	82
24,155	289	263.0	121.5	38.3	262	23.1	250	3	172	8.3	287	63.7	284
28,465	139	337.0	86	88.3	121	52.4	111.5	3	172	13.7	138.5	239.3	110

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
Oakley	274	486.4	172	5,978.19	45	11.04%	59,900	108.5	43,260	170
Oberlin	294	598.0	137	4,621.53	199	(8.41%)	59,280	115	47,577	65
Olathe	233	14,193.6	5	4,250.44	244	(6.43%)	120,345	2	54,434	5
Onaga-Havensville	322	444.0	184	5,662.72	76	3.31%	61,641	90	49,871	28
Osage City	420	607.5	135	4,369.08	233	(14.19%)	54,028	194	44,158	152
Osawatomie	367	1,127.5	75	4,969.07	148	11.85%	63,900	69	47,205	72
Osborne County	392	462.0	180	4,815.51	174	(12.24%)	53,133	215	44,473	141
Oskaloosa	341	565.5	148	4,841.45	169	(5.08%)	70,205	32	46,107	100
Oswego	504	469.5	179	5,087.10	134	(5.71%)	53,539	205	39,859	256
Otis-Bison	403	355.0	222	5,978.07	46	9.89%	54,000	196.5	48,111	55
Ottawa	290	2,210.0	33	3,607.49	297	10.36%	60,180	104	44,388	143
Oxford	358	434.5	189	4,587.36	203	(20.22%)	55,890	164	41,400	221.5
Palco	269	187.5	275.5	6,810.37	21	6.50%	50,000	260	45,000	125
Paola	368	1,612.0	53	4,227.12	248	1.44%	67,546	46	46,635	85
Paradise	399	157.0	283	7,650.57	12	11.48%	50,000	260	42,667	185
Parsons	503	1,851.0	43	3,675.10	294	(11.62%)	60,430	100	46,095	101.5
Pawnee Heights	496	150.5	286	8,217.30	6	16.28%	50,000	260	41,633	211
Peabody-Burns	398	406.0	200	5,560.40	85	(1.52%)	47,000	282.5	39,250	268.5
Perry	343	926.5	93	4,559.27	210	0.54%	56,815	148	45,034	123
Phillipsburg	325	683.0	123	5,133.21	129	5.65%	62,500	84.5	53,513	7
Pike Valley	426	288.0	242	5,371.65	107	(5.04%)	52,238	225	44,888	127
Piper-Kansas City	203	1,086.0	80	4,619.50	200	4.59%	70,000	34.5	47,500	66.5
Pittsburg	250	2,848.5	27	3,448.26	300	(3.71%)	66,200	52.5	45,026	124
Plainville	270	494.0	168	5,357.05	108	1.20%	63,059	78	47,011	79
Pleasanton	344	420.5	195	5,258.75	116	(6.04%)	52,533	223	45,219	121
Pottawatomie West	323	594.5	138	5,095.71	132	1.52%	56,195	159	44,536	139
Prairie Heights	295	101.5	301	8,075.49	9	(0.68%)	46,000	290	36,032	295
Prairie View	362	812.2	99	5,636.92	79	17.39%	70,000	34.5	42,400	193
Pratt	382	1,355.0	61	3,961.50	271	(7.55%)	69,328	39	49,466	36
Pretty Prairie	311	291.0	239	5,720.33	71	1.61%	56,000	161.5	48,667	48
Quinter	293	365.5	217	5,826.92	59	8.10%	56,500	155	50,167	23
Remington-Whitewater	206	490.0	169	5,543.42	87	4.28%	58,000	132	44,833	131
Renwick	267	1,395.5	58	4,410.00	229	3.77%	60,040	105	41,017	227
Riley County	378	581.3	142	4,373.86	232	(15.43%)	50,800	248.5	40,989	229
Riverton	404	698.5	122	4,963.52	150	2.95%	56,500	155	44,842	130
Rolla	217	206.0	265	8,168.27	7	24.33%	58,277	127	46,863	82
Rose Hill	394	1,423.0	57	4,260.92	242	0.67%	63,770	73	46,814	83
Rural Vista	481	363.8	219	5,653.00	77	5.18%	53,462	208	42,372	194
Russell County	407	1,197.5	72	5,230.51	120	17.05%	58,900	119	42,291	195
Sabetha	441	1,022.0	85	4,703.43	189	5.31%	59,880	110	47,235	71
Salina	305	7,021.1	8	3,819.53	280	(12.08%)	76,100	14	48,159	54
Santa Fe Trail	434	1,255.5	66	4,209.70	251	(2.33%)	66,600	50	43,220	173.5
Satanta	507	374.5	213.5	6,660.61	26	19.99%	65,067	64	53,217	9
Scott County	466	1,044.6	84	4,551.10	212	2.51%	54,987	180	43,142	175
Seaman	345	3,271.4	24	4,012.78	264	7.06%	74,321	21	51,357	14
Sedgwick	439	408.0	197.5	5,227.12	121	(7.80%)	59,500	112	46,500	88
Shawnee Heights	450	3,354.4	22	3,783.78	285	0.76%	74,701	18	48,009	58
Shawnee Mission	512	29,298.5	2	4,606.69	201	(0.87%)	126,104	1	59,996	2
Silver Lake	372	582.5	140	5,207.37	123	3.10%	56,718	149	47,368	69
Skyline	438	357.5	221	5,800.46	63	7.27%	58,000	132	43,250	171

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
28,033	166	637.0	20	96.0	104	41.2	150	3	172	11.8	215	162.1	173
26,846	217	724.0	10	76.5	153	43.1	147	2	256	13.9	132.5	299.0	67
34,145	3	75.3	271	1,709.2	5	884.1	4	26	5	16.1	65.5	545.9	6
27,940	171	256.4	127	62.1	183	37.9	168.5	3	172	11.7	221.5	148.0	193
27,595	188	127.3	231	70.2	162	40.2	157	2	256	15.1	92	303.8	61
29,266	92	103.0	250.5	114.9	92	71.0	85	4	109.5	15.9	69.5	281.9	80
28,464	140	511.0	38	71.0	160	36.5	175.5	3	172	12.7	177.5	154.0	186.5
30,818	30	97.0	254	66.4	172	39.4	163	2	256	14.4	116	282.8	79
28,163	155	45.0	289	61.9	185	37.7	171	4	109.5	12.5	182.5	117.4	222
28,009	167	339.5	84	55.9	204	30.9	214.5	5	68.5	11.5	229.5	71.0	275
27,597	187	116.3	241	213.7	40	129.4	33	7	36	17.1	45	315.7	55
25,474	264	136.0	222.5	52.2	219	33.3	198	2	256	13.0	165	217.3	118.5
24,475	281	248.6	135	42.2	250	23.2	249	3	172	8.1	289	62.5	285.5
30,097	55	200.0	177.5	258.0	31	99.8	50	5	68.5	16.2	63.5	322.4	54
24,216	288	439.0	50	35.7	266	21.2	260.5	3	172	7.4	295	52.3	298
29,602	72	51.0	283	208.2	43	113.4	40	6	48.5	16.3	61	308.5	60
28,321	149	283.0	109	31.0	285.5	17.6	283	2	256	8.6	284.5	75.3	272
26,401	240	235.0	143	64.5	175	36.6	173.5	4	109.5	11.1	245	101.5	241
28,395	144	153.0	209	97.3	102	57.4	100	6	48.5	16.1	65.5	154.4	183.5
28,262	151	353.0	80	207.6	44	54.1	105	3	172	12.6	180.5	227.7	115
26,691	227	194.8	181	44.4	242	24.4	240	3	172	11.8	215	96.0	251
28,742	119	31.4	296	111.5	95	66.0	89	3	172	16.5	57	362.0	42
29,480	80	43.0	290	533.0	15	164.9	27	7	36	17.3	40.5	406.9	25
28,132	158.5	275.8	113	67.1	170	40.7	152	2	256	12.1	203.5	247.0	101
29,142	99	92.5	261	48.0	230	28.4	229	2	256	14.8	99.5	210.3	127
25,560	263	233.0	145	80.4	139	48.4	124.5	4	109.5	12.3	190.5	148.6	192
21,398	302	244.0	137.5	28.7	292	16.5	293.5	3	172	6.2	301.5	33.8	304
31,099	22.5	320.0	92.5	99.9	98	61.5	92.5	5	68.5	13.2	155.5	162.4	172
28,977	107	266.5	120	148.0	69	82.8	67	4	109.5	16.4	59	338.8	49
28,246	152	208.0	168	39.4	258	22.8	252	3	172	12.8	173.5	97.0	248
27,624	185	346.0	82	53.4	214.5	32.0	211	2	256	11.4	235	182.8	155
28,328	148	253.0	129.5	79.2	142.5	40.5	153.5	3	172	12.1	203.5	163.3	170
30,004	58.5	210.0	166.5	172.1	60	94.6	55	7	36	14.8	99.5	199.4	136
25,720	257	160.0	199.5	67.8	168	37.9	168.5	2	256	15.3	86	290.7	72
30,306	43	60.0	278.5	92.5	114	45.0	138	2	256	15.5	78	349.3	47
32,948	5	252.0	131	40.7	254	20.0	266.5	2	256	10.3	262.5	103.0	236
28,446	141	55.0	281	139.8	73	81.7	69	3	172	17.4	37.5	474.3	14
23,951	292	303.8	100	60.2	189	36.5	175.5	4	109.5	10.0	267.5	91.0	259
27,337	199	875.0	4	217.0	38	97.7	53	9	25	12.3	190.5	133.1	207
31,334	19	318.0	95	118.0	91	73.5	80	5	68.5	13.9	132.5	204.4	129
28,733	120	93.0	260	950.2	8	395.0	8	19	7	17.8	25.5	369.5	39
28,522	136	201.0	174	130.7	81	84.8	63.5	5	68.5	14.8	99.5	251.1	98
30,452	39	250.0	133	59.0	196	34.5	190.5	2	256	10.9	252	187.3	147.5
27,911	174	756.0	9	130.8	80	82.0	68	4	109.5	12.7	177.5	261.2	90
29,331	86.5	84.0	265.5	358.0	26	187.6	22	11	15.5	17.4	37.5	297.4	68
28,751	118	42.0	292	47.9	231	30.9	214.5	2	256	13.2	155.5	204.0	130.5
28,396	143	140.0	218.5	323.7	29	175.9	24	7	36	19.1	2.5	479.2	13
35,089	1	72.0	273	3,288.1	2	1,675.5	2	55	2	17.5	34	532.7	7
29,987	60	94.0	258	75.8	154	46.0	135	2	256	12.7	177.5	291.3	71
26,843	218	490.0	40	55.3	206	30.6	218	2	256	11.7	221.5	178.8	161.5

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
Smith Center	237	617.5	134	5,407.73	104	8.13%	55,988	163	44,362	146
Smoky Hill	302	204.5	266	6,006.45	43	(3.14%)	52,398	224	46,349	92
Solomon	393	317.5	230.5	5,872.16	54	6.06%	48,400	273	42,750	182
South Barber	255	305.5	236	5,801.91	62	4.09%	59,506	111	40,715	236
South Brown County	430	659.2	124	5,038.25	140	3.03%	49,205	267	44,777	134
South Haven	509	223.5	262	4,952.84	154	(21.81%)	44,290	296	40,376	246
Southeast of Salina	306	589.5	139	4,657.33	194	(7.99%)	60,624	97	48,896	45
Southern Cloud	334	258.5	255	5,425.56	99	(6.84%)	57,648	135	40,753	235
Southern Lyon County	252	547.0	155	5,049.50	137	(1.70%)	55,000	178	37,669	286
Spearville	381	263.0	252	5,023.52	142	(14.88%)	52,000	230.5	42,000	199.5
Spring Hill	230	1,249.0	67	4,559.48	208	5.45%	66,200	52.5	47,373	68
St. Francis	297	421.5	194	4,957.93	153	(12.39%)	58,030	130	47,714	61
St. John-Hudson	350	440.5	187	5,869.82	55	6.47%	52,860	219	41,941	202
Stafford	349	285.0	245	6,217.42	37	9.02%	59,000	118	41,750	208.5
Stanton County	452	525.5	160.5	5,783.68	66	10.17%	55,000	178	40,000	254
Sterling	376	556.0	153	4,752.55	186	(7.55%)	71,870	27	47,638	62
Stockton	271	408.0	197.5	5,168.47	126	(9.03%)	56,911	147	45,251	120
Sublette	374	477.0	176	5,727.35	70	6.58%	55,553	170	43,125	176
Sylvan Grove	299	206.5	264	5,536.52	88	(11.56%)	45,000	292.5	39,411	266
Syracuse	494	423.0	192.5	5,341.77	110	(4.18%)	50,800	248.5	42,500	192
Tonganoxie	464	1,356.5	60	4,222.93	249	(0.88%)	66,055	54	51,422	13
Topeka	501	14,385.1	4	4,577.97	205	1.11%	96,448	6	47,263	70
Triplains	275	116.0	294	7,848.32	10	2.53%	46,622	286	38,852	275
Troy	429	374.5	213.5	4,524.14	214	(17.80%)	53,600	203	38,200	284
Turner-Kansas City	202	3,845.4	18	4,088.21	261	5.00%	73,257	23	49,078	44
Twin Valley	240	471.0	177	4,792.90	179	(12.08%)	54,240	188	41,425	218
Udall	463	386.5	210	4,807.81	176	(10.18%)	53,262	211	43,462	163
Ulysses	214	1,622.5	51.5	4,432.90	225	6.09%	64,500	66.5	44,720	136
Uniontown	235	481.5	174.5	4,829.56	172	(10.46%)	52,574	222	40,670	239
Valley Center	262	2,053.9	37	3,732.05	291	16.46%	65,700	56.5	46,497	89
Valley Falls	338	487.0	171	4,249.86	245	(25.09%)	50,000	260	40,500	244.5
Valley Heights	498	439.5	188	4,960.04	152	(10.77%)	50,850	247	40,941	230
Vermillion	380	619.0	133	4,801.13	177	(3.41%)	55,732	169	46,250	97
Victoria	432	395.0	204	4,622.28	198	(14.13%)	54,075	191.5	46,440	90
Wabaunsee East	330	570.8	146	6,051.43	41	16.15%	49,700	266	37,513	288
Waconda	272	560.0	152	5,041.34	139	(1.19%)	48,000	277	40,706	238
Wakeeney	208	623.5	132	5,052.73	136	1.93%	70,384	31	46,003	103
Wallace County	241	289.5	240.5	5,372.91	105	(4.88%)	46,800	284	41,779	207
Wamego	320	1,293.5	63	3,964.31	270	(8.19%)	63,790	72	44,571	137
Washington	222	423.0	192.5	4,972.26	147	(11.93%)	57,613	136	46,219	98
Wathena	406	509.7	165	4,478.94	220	(17.05%)	45,456	291	38,581	277
Wellington	353	1,943.5	40	3,831.07	279	21.06%	69,129	40	47,814	60
Wellsville	289	737.5	115	4,580.44	204	(3.84%)	55,068	176	40,132	251
Weskan	242	106.0	300	7,290.92	15	(9.27%)	40,000	303	33,333	299
West Elk	282	452.0	182.5	4,809.73	175	(13.18%)	51,000	244.5	38,375	281
West Franklin	287	786.0	103	4,815.98	173	2.63%	62,500	84.5	40,906	231
West Graham-Moreland	280	113.5	295.5	9,529.07	4	18.94%	47,800	279	39,834	258
West Smith County	238	198.0	268	6,049.52	42	(3.44%)	43,430	299	41,586	212
West Solomon Valley	213	108.0	298.5	8,126.92	8	2.81%	46,500	288	31,183	301
Wheatland	292	187.5	275.5	6,415.06	31	0.73%	50,000	260	50,000	25

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
28,508	137	599.0	22	90.9	117	52.4	111.5	4	109.5	11.8	215	154.4	183.5
27,687	183	317.6	96	33.0	276	17.8	280.5	3	172	11.5	229.5	68.2	279
28,722	123	187.5	187.5	55.1	207	27.0	233.5	2	256	11.8	215	158.8	176.5
28,505	138	425.5	57	49.1	225	28.7	226	3	172	10.6	257.5	101.8	239
29,614	71	156.4	204	85.4	128	49.8	118	3	172	13.2	155.5	219.7	117
25,696	258	150.0	211	35.3	267	20.3	264	2	256	11.0	249	111.8	228
30,050	57	217.5	160	72.1	159	41.0	151	2	256	14.4	116	294.8	69
24,538	280	273.0	115	43.1	247	28.0	231	4	109.5	9.2	278	64.6	282
24,457	282	295.0	105	84.8	131.5	49.0	122	5	68.5	11.2	241.5	109.4	231
28,142	157	182.0	189	38.0	263	21.5	256.5	2	256	12.2	196.5	131.5	210
31,080	24	71.0	274	129.2	82	72.0	83	4	109.5	17.3	40.5	312.3	57
28,981	106	640.0	19	58.1	199	34.7	187.5	2	256	12.1	203.5	210.8	126
28,778	116	308.3	99	79.2	142.5	32.8	202	3	172	13.4	149.5	146.8	195
28,838	114	242.0	140.5	45.4	239	25.1	239	2	256	11.4	235	142.5	202
27,000	210	690.0	12	81.4	136	43.4	145	5	68.5	12.1	203.5	105.1	234
28,727	121	158.0	202	63.8	177	38.3	166	3	172	14.5	112	185.3	150
26,793	222	444.8	45	54.3	208.5	36.0	178	2	256	11.3	239	204.0	130.5
30,284	46	355.5	76	69.2	165	40.3	155	3	172	11.8	215	159.0	175
26,799	221	320.0	92.5	40.6	255	21.2	260.5	2	256	9.7	273.5	103.3	235
28,844	113	992.0	1	58.9	197	34.6	189	2	256	12.2	196.5	211.5	125
32,282	9	142.0	215	125.2	86	76.3	76	3	172	17.8	25.5	452.2	18
29,525	78	35.0	295	1,926.2	4	772.1	5	35	4	18.6	8.5	411.0	24
23,961	291	662.0	16	31.7	281	15.4	298	2	256	7.5	293	58.0	290
23,640	294	95.0	256.5	52.1	221	32.5	205.5	2	256	11.5	229.5	187.3	147.5
28,568	134	17.0	299.5	463.0	19	207.6	19	10	20.5	18.5	10.5	384.5	35
26,604	229.5	269.3	117	61.8	186	37.8	170	4	109.5	12.5	182.5	117.8	221
27,054	208	140.0	218.5	57.8	200	33.0	200	2	256	11.7	221.5	193.3	144
29,331	86.5	517.0	37	186.5	55	110.0	42	5	68.5	14.8	99.5	324.5	52
26,721	225.5	309.0	98	67.9	167	34.5	190.5	2	256	14.0	129	240.8	105.5
26,604	229.5	83.0	267	188.1	54	114.2	38	4	109.5	18.0	19.5	513.5	10
26,911	213	115.0	243.5	53.6	212.5	32.0	211	2	256	15.2	89.5	243.5	103
26,836	220	205.0	171	59.3	195	32.5	205.5	3	172	13.5	144	146.5	196
26,859	216	402.0	61.5	77.9	148	48.0	127	4	109.5	12.9	169	154.8	182
29,194	96	193.3	183	46.4	234	30.2	223	2	256	13.1	161	197.5	137
27,553	190	370.0	73	59.8	191.5	44.0	142.5	4	109.5	13.0	165	142.7	201
25,928	253	411.3	60	83.9	135	48.4	124.5	6	48.5	11.6	225.5	93.3	256
29,572	75.5	678.0	15	79.9	141	43.2	146	2	256	14.4	116	311.8	58
26,122	250	681.5	14	44.8	240	25.3	238	3	172	11.4	235	96.5	250
29,619	70	193.0	184	149.8	68	79.2	71.5	4	109.5	16.3	61	323.4	53
28,914	109	157.0	203	62.2	182	34.0	193.5	3	172	12.4	185.5	141.0	203
25,289	268	78.0	269	66.5	171	30.7	216	2	256	16.6	54	254.9	95
30,850	28	228.5	152	203.5	46	103.0	48	7	36	18.9	6	277.6	83
31,903	12	130.0	227.5	77.4	151	46.9	133.5	2	256	15.7	74.5	368.8	40
20,099	304	243.0	139	16.1	304	13.1	302	2	256	8.1	289	53.0	297
26,380	242	541.0	31.5	85.1	129	31.8	213	3	172	14.2	125	150.7	189.5
27,958	169	227.0	153	93.1	112.5	54.8	104	5	68.5	14.3	121	157.2	179
24,445	283	269.8	116	31.1	283	20.0	266.5	2	256	5.7	304	56.8	292.5
29,299	90	230.0	151	33.3	275	17.7	282	2	256	11.2	241.5	99.0	243
22,322	301	300.0	103	33.9	274	17.1	286	2	256	6.3	300	54.0	295.5
26,402	239	437.0	51	39.3	259	21.3	258.5	3	172	8.8	282.5	62.5	285.5

District Name	Number	Fall 1990 Enrollment	Rank	Operating Expenditure per Student	Rank	% Actual Expenditures More or (Less) than Expected	Superintendent Salary	Rank	Average Principal Salary	Rank
White Rock	104	171.5	281	7,712.06	11	14.91%	54,000	196.5	40,667	240
Wichita	259	44,775.0	1	4,871.60	164	3.80%	119,357	3	55,010	4
Winfield	465	2,395.6	31	3,746.61	289	10.53%	75,517	15	50,033	24
Yates Center	366	569.5	147	4,314.50	238	(17.68%)	52,000	230.5	41,500	214.5
Statewide Total		417,280.0					$17,853,227			
Average		1,372.6 per District		$4,459.30 per Student			$58,728		$46,981	

Average Teacher Salary	Rank	Square Miles in District	Rank	Number of Employees	Rank	Number of Teachers	Rank	Number of Schools	Rank	Average Class Size	Rank	Students per School	Rank
27,412	196	440.0	48.5	35.9	265	19.5	272	3	172	8.8	282.5	57.2	291
31,714	15	151.0	210	5,223.7	1	2,352.7	1	96	1	19.0	4.5	466.4	15
29,683	65	262.0	123.5	328.4	28	139.4	29	8	28.5	17.2	42	299.5	66
24,762	275	422.0	58	74.0	157	42.2	149	2	256	13.5	144	284.8	78
				51,277.2		25,929.2		1,471					
$29,753		269.0 per District		168.7 per District		85.3 per District		4.8 per District		16.1 per Class		283.7 per School	

APPENDIX C

Agency Response

On August 7, 1992, we provided copies of the draft audit report to the Commissioner of the State Board of Education. The Commissioner's response is included as this Appendix.

Kansas State Board of Education

120 S.E. 10th Avenue, Topeka, Kansas 66612-1182

August 11, 1992

AUG 12

Ms. Barbara Hinton
Legislative Division of Post Audit
Merchants Bank Tower
800 S.W. Jackson, Suite 1200
Topeka, Kansas 66612-2212

Dear Ms. Hinton:

We appreciate having the opportunity to review the draft copy of your completed performance audit report, Exploring Options for Consolidating Kansas School Districts: An Overview.

It appears that you have reviewed the issues with which the Kansas Legislature will be confronted if consolidation is considered in the future.

Sincerely,

Lee Droegemueller
Commissioner of Education

LD:DMD:tjm

Dale M. Dennis
Deputy/Assistant Commissioner
Division of Fiscal Services and Quality Control
(913) 296-3871