

OEA Fact Sheet Related To “KDE Response To OEA Accountability Recommendations” Presentation

Contract Staff

Recommendation 3.2

KDE should require districts to report contract staff consistent with NCES EDFacts standards

Failure to report contract staff affects total numbers of staff reported for each district and comparability of staff among districts.

Almost all districts contract at least some categories of staff (SROs in most, and nurses, mental health providers and occupational/physical/speech therapists in many).

- OEA estimates contract staff that are employed by most or all districts each year to include approximately 1,000 SROs and 332 school nurses

In addition, some districts contract for larger categories of staff such as custodians and bus drivers. The total number of districts/staff in this category are unknown, but OEA is aware of the following examples:

- On OEA’s 2023 *Staff Shortages* report survey, 29 districts reported outsourcing some or all of their custodial staff
- In the 2025 school year, JCPS contracted with 68 bus drivers

Failure to report contract staff in these larger categories affects comparability of staffing totals among districts and changes over time in staffing numbers in individual districts.

District Activity Funds

Recommendation 4.12

KDE should require reporting of all district activity funds in districts’ Annual Financial Reports (AFRs)

A requirement for district audits to include district activity funds does not necessarily result in recording of funds in the AFRs. OEA analysis of 2025 AFRs indicates incomplete or nonexistent district activity fund data for many districts:

- Over one fourth of districts did not record any revenue or expenditures for district activity funds in 2025
- Of districts that recorded data, many appear incomplete as per-pupil expenditures from district activity funds ranged from \$ 0.20 to \$391.08
 - OEA spot check of district activity fund revenue reported on district audits versus AFRs suggest severe underreporting of revenue in some districts. For example, OEA found the following discrepancies in three districts with low amounts of district activity fund revenue reported on AFRs:
 - Gate receipts of over \$255k versus less than \$2k of district activity funds on the AFR
 - Gate receipts of \$46k versus about \$1k of district activity funds on the AFR
 - Athletics revenue of \$341k versus less than \$3.5 k of district activity funds on the AFR

Due to inconsistent recording among districts, OEA has excluded district activity funds from its reporting of district revenue or expenditures in the *District Data Profiles*.

The total amount of district activity fund revenue collected statewide is not accessible to legislators or the public absent analysis of individual board documents. In addition, district activity funds are not always clearly indicated on these documents.