

INSIDE EDUCATION

Part 1 School Finance: The Elephants in the School Budget

(elephant— *an organizational process that is slow to do the right things and provide effective oversight*)

The term “*elephant*” (huge, unwieldy, and does what it pleases with no limits) is being used to indicate that the various elements of the budget topics, in most situations, contain far more complexities than can be described generally because they tend to be local issues or considerations. The school budget process is like handling an elephant which is a huge part of schooling, very difficult to do if done right, and it needs a lot of training. The reality is that the budget preparation does not require any specific training or skills and that’s why it should be viewed with so much concern and suspicion. There are finance managers that are trained for schools, but all schools do not employ them. However, the issue is that the Super is responsible for the budget preparation and implementation without having the finance and budgetary training nor is it typically required as part of being certified.

School budgeting is probably the education topic that gets discussed more than any other; and, at the same time, seems so perplexing and confusing to understand because so many elephants roam the process. The purpose of this series is to explain school budget in all of its aspects so that taxpayers and parents can decipher it more easily.

The “*anything goes elephant*” means that the budget process is done locally and (1) there is no required standard or template that districts must follow; what must be followed are the budget procedures and categories outlined in what is called the *School Board Policy Manual* (manual lists all of the policies governing the practices, procedures, and operations of the school system; it’s available for public view on the board’s website). Incidentally, it’s not like reading a book because most policies only take one or two pages (2) there is no limit to what can be included for expenditures other than what taxpayers are willing to pay and (3) there are also other budgetary procedures that are required by the local governing authority such as the need to adhere to specific timelines. Generally, the budgetary process is as follows:

1. The superintendent is responsible for preparing a preliminary budget for the school board to review, discuss and approve; this process can go on for several sessions.
2. The board can make changes, plus or minus, in any line item and then votes for an approved budget.
3. The approved budget is then sent on to the town/city finance authority (usually some type of finance committee first) for review and discussion.
4. The finance committee then makes recommendation for any changes to the full governing board (selectmen or council).
5. The governing authority also reviews, debates and decides what they believe the town can afford and approves a final budget.
6. However, it may not be final because depending on the municipality it can go, and sometimes does go, on for a public vote.

Needless to say that during this process of review, discussion and debate, done over several weeks and months, a lot of different and interesting elephants appear.

The “*peculiar elephant*.” What is “*peculiar*” is that although the Superintendent’s role is to prepare the initial budget, the fact is that the Super is not really trained in finance; the training is in administration, not finance. As a result, even in the smallest of districts, there is a finance manager (larger districts have finance departments) or equivalent (even a bookkeeper) to manage the daily activities of the budget. The budget is the one area that a superintendent can get into trouble very easily because of poor monitoring of the budget procedures. Therefore, a smart superintendent must pay very close attention to the budget activities, but most rely on the finance manager. This is an area where a lot of nasty elephants are allowed to roam as this series will show.

Nevertheless, the superintendent has the ultimate responsibility for implementing the budget and to keep it within the dollars allocated. No superintendent can spend more than the total budget amount without getting approval from the school board. In other words, only what is allocated can be spent (but there are choices as to how the money is spent and administrators can be very creative.)

In preparing the budget, there is the “*wants elephant*” when the Super asks for staff budget requests particularly from the building principals. What some Supers do is to inform staff that any budget requests should no be greater than a certain percentage amount, such as 3%; without providing such a limit, staff will make ridiculous requests of wants and not needs. After all, it’s not their money, it is the money provided by the taxpayers and it is easy to spend other peoples money.

The difficult job is to decide which requests merit approval, which may need board discussion, and which will be denied. Staff always want more even though there even when there is no compelling need. For example, principals asked for an extra music teacher, but based on their own scheduling music requirements, there was no need for another since the two that were in place could cover the scheduling needs. Interestingly, when they were asked what they would do with the extra time of the extra teacher, the comment was “*we will find something for her to do.*” This was a true story, but the sad part is that the board agreed over the objections of the Super, and the money that was allocated for a needed science teacher in the elementary schools was used to fund the music teacher that was not needed.

The reality is that staff cannot distinguish “needs” from “wants” and obviously neither can school boards. However, the Super also has “wants” and “needs, and in education it is hard to distinguish between the two since everything is viewed as a “need.”

The “*wants elephant*” in all budgets comes with a faulty assumption that everything the district has done and the way it has been done remains in place; typically, it’s called a “*maintenance budget*” (supposedly nothing new) to continue what is rather than what should be. To counter this practice, an attempt was made in the last quarter of the 20th century to develop zero-based budgeting. It was intended to start the budget with clean pages in the hope that careful consideration would be given to the need of every line item. Of course, this takes more time and discussion and there is really no incentive or motivation to do zero-based unless the school board requires it, and practically none do. It was predictable, that it would not be a successful effort, and it was not. The problem is if you always do, what you always do, you will always get what you always get—good, bad or indifferent, and it explains why schools are in considered in crisis.

Another issue is the a “*guessing elephant.*” With rare exception, every line item amount is a best guess meaning that ,for all practical purposes, the entire budget is simply a best guess. One major reason is that about 80% of the budget has to do with staff salaries and benefits. The reality is that between the time the budget is finalized and the budget year ends (usually in June), there are staff changes, some are predictable such as retirements and others unpredictable such as staff leaving to go to other districts. Each change means a changed amount in the salary account that was established in the approved budget. In reality, the best guesses are based on the prior completed year, the current year as it evolves, and the new budget year. In a small district, it’s really not that difficult, but in very large districts it becomes a juggling act of numbers.

What also needs to be understood is that as a new year begins (usually July), the next budget process begins soon thereafter, and it’s usually (not always) completed prior to the end of the budget year.

The process is then finalized in the “*Elephant Budget Book*” for which again there is no standard other than it contains a list of expenditure items. A budget book should tell more than just expenditures, it should tell a story, of the entire financing issues and problems relating to the expenditures..

Over the years, I have collected budget books from other districts and they come in all different types, shapes, colors, and content. However, an ideal budget book school contain the following topics, but I doubt if you can find one budget book that contains all of the following information:

1. It should begin with the “*strategic plan elephant*” that the district should have developed and be following; spending millions when there is no plan is budgetary butchery.
2. All districts should have the “*goals elephant*” describing the results of the prior year’s goals, and the proposed goals to be achieved in the new budget; (if not included with #1)
3. An executive summary of the financial history starting with the prior year’s budget, a peek at the current budget and how it is evolving, and an explanation of any unanticipated events and activities that impacted the budgets.

4. A description of anticipating events, circumstances, situations, economic outlook, and challenges the community is facing, and the impact it may have on the school budget. COVID 19 is a perfect example of such and unanticipated event. Losing a major employer that could be the primary source of the school budget is another.
5. Review of any education laws, federal and state, that will or could have an impact on the forthcoming budget.
6. Any unsettled issues that the superintendent feels the board should debate and decide.
7. The “**grants elephant**” should delineate those that were available, which were submitted for approval, which were approved (and why), which were not submitted and why, and others that may be in the pipeline. There are grants that are allocated and must have an application; and there are grants that are competitive and are not required to be submitted. In fact there is no incentive to actively apply for competitive grants; although some larger districts may have a grants officer or department. There is another issue with grants which is that all the money from active grants may not have been spent and such money must be returned. Certainly, the reason it is returned should be explained, but there is no requirement that the Super must do so.
Among the common sources of corruption is the **grants elephant** that has all sorts of opportunities for corruption even when it benefits the school district. It will be covered more extensively in Part 2.
8. New additions to the budget that were not part of the current year’s budget (programs, services, staffing, purchases of equipment that were put out to bid, major building maintenance items (roofs), as well as, any significant changes to practices and procedures.
9. Expense line items by category (by schools, by departments, programs: personnel, supplies, equipment, books), transportation, building maintenance, supplies and materials, etc. Each line item should show the prior year’s budget line item allocation and the ending expenditure, the current budget line items and current expenditures with a small alphabetic character with “a” indicating that it will stay within budget, “b” indicating an anticipated dollar surplus, a “c” to indicate a likely deficit and a “d” to indicate too soon to predict, and the requested line item budget for the following year.
10. The “**income elephant**” to show what income will come from state aid (by category) and federal dollars (by category) and any other sources of income.
11. The “**surplus elephant**” being returned, if any, with a brief explanation of where the surpluses originated.
12. The total of all expenditures, minus income sources, should then determine the amount being requested for the new budget year.
13. Appendix
 - A. The “**student outcomes elephant**.” Every district indicates its success by showing various student outcomes—per cent graduated, percent pursuing future education (community college, 4 year colleges, and private training schools), total of scholarships awarded, entering the military, and those who are joining the workforce.
 - B. The “**inventory elephant**.” Business budgets always include inventory value, but schools do not since the assets are no readily saleable. Nevertheless, there needs to be a list of all movable assets over \$100 showing the beginning asset “x” in use, “y” out of service for repairs, is “z” missing, “w” to be replaced, and “v” not to be replaced. The inventory list is used when requests are made for new assets, that can then be compared to the current asset list to see (1) why more are wanted or needed (2) if they are replacing an asset and why (3) depending on the age and use of the asset to determine future needs that can be anticipated for budget purposes. **SCHOOLS TYPICALLY DO NOT DO THIS AND THAT IS WHY ASSET LOSSES OCCUR WITH NO EXPLANATIONS OTHER THAN “MISSING,”** In fact, “missing” cannot be determined unless there is a up-to-date inventory. If there is not inventory, how does the school know what is missing?
 - C. The “**extra-curricular elephant**,” comprising the list of various clubs and organizations should be publicly noted with their purpose, income and expenses. The total amount of dollars involved in these activities can easily reach into the hundreds of thousands with little if any financial oversight. It’s usually controlled by the building principal and only two signatures are required to disburse a check. As a result, this is a common source of school embezzlement in which the principal is often involved.
 - D. The “**hidden payroll elephant**.” What should be shown, and is not required to be shown, is the list of employees and the contracted cost which is different than the actual payroll

cost because of extra pay for extra duties, over time pay, etc. Therefore, there should be a list of all employees, their names, positions, degree status, full time or part time, building assigned, contracted cost, additional payments, and the actual W-2 payment. Also, what may be hidden are ghost employees more likely to be found in very large districts. Ghost employees exist on paper only, they are paid, but someone else cashes the check. In one African country, 140,000 payroll checks were issued, but not one of them existed. But the problem of ghost employees exists and must be considered in audit procedures.

- E. The “**credit card elephant**.” What is NEVER shown, and should be shown, is the number of credit cards issued, who has access to them, the purchases, returns and credits, paid for the year; if possible, with categories of payments that some card companies provide and balances if any. It’s “**stupid**” to issue credit cards because they are not needed since schools have purchase orders that are like credit cards, but they may not be usable in some situations. If a credit card is needed, personal cards, that everyone probably has in schools, can be used and the owner reimbursed within 2 weeks upon proper documentation that the purchase(s) was for school purposes; e.g. bar drinks are not used for school purposes. A smart board will not allow any credit cards; if they do, they must require semi-weekly review by the super and a board sub-committee that requires written signatures of the reviewer that every line item purchase was or was not verified for school purposes e.g. buying tickets for a vacation is not for school purposes
- F. The “**ghost contractor elephant**.” It’s very, very easy to create a ghost contractor with a fictitious letterhead and billing invoice. Therefore, new contractors and suppliers not used previously (if they have been properly vetted) must be listed with an explanation that the business was verified as legitimate. Ghost invoices are a very common source of school embezzlement. I have never found a school board policy dealing with this issue.
- G. The “**test results elephant**” is an important piece of information because it will show how students are doing academically; this is essentially an outcome of how well the money has been spent (but there will be those who disagree with using test results for this purpose).
- H. The “**petty cash funds elephant**” are usually small amounts of money usually \$50 or less to handle small monetary amounts of transactions. Of course, each expenditure must be recorded with documentation, and as the amount dwindles to low, a request is made to reimburse the expenditures made to bring it up to its original balance. The oversight of these funds is not that tight because the amount of money is rather meagre considering the entire budget, but it can be depleted quickly and reimbursed often that in total may indicate there is something wrong going on. These funds should be listed with the amounts expended and the current balance.
- I. The “**travel reimbursement elephant**,” refers to the fact that one of the most common sources of corruption has to do with reimbursement requests for expenses incurred for travel to conferences, meetings, events, and among buildings, etc. The request is made on a form immediately after returning to show the specific costs for travel (car, train, plane), tolls, hotels, meals, transportation from hotels to events, necessary purchases of materials, etc. with the necessary receipts.

So how does the corruption take place? If you travel by car, you are reimbursed for mileage using the mileage costs of the IRS, but instead of the actual mileage that has no receipt, excess miles are included because no one checks the actual mileage which is easy to do with GPS information. Receipts are also doctored, by having the waitress not showing bar drinks, actual cost of meals (showing a lobster meal rather than a hamburger), etc. This occurs because the school board Policy Manual does not have stringent guidelines for what is reimbursable and how much is reimbursed. Typically, there is no limit on the cost of meals, hotel accommodations, types of travel (first class vs coach, limo vs taxi, etc.) nor is there any attempt to verify mileage such as showing a copy of the GPS map information. Nor is there any limitation on the length of the stay if it includes overnight. Further, there may be other costs that do not require receipts. This is all possible because of poorly written policies. In other words, it can be stopped by having stringent policy guidelines. Placing a limit on the cost of each meal would help, hotel stay, room allowance, etc are examples of what the policy should include.

However, there is another part to this elephant. Some administrators and even staff are given a travel allowance of a specific yearly amount knowing that they do travel within and without of the district regularly. The Super is typically given a travel allowance, but so could some staff such as school psychologists who need to travel among the buildings and to visit other locations such as a special school, school for the deaf and hearing, even hospital programs. In other words, a position that requires regular and extensive travels that would require excessive paperwork if a form had to be completed for each travel event. But sometimes an allowance is provided when there is very limited travel.

- J. The “*other income elephant*,” is not part of the regular budget, but does have income streams such as library fines, parking fees, cost for damaged or missing property, etc. This income is probably never listed, but it should be. If it is not listed, it is easy prey for embezzlement.

For all practical purposes, the Super will simply take the prior year’s budget, compare line items that were over or underestimated into consideration, adding items that will likely increase such as salaries and benefits, then adding an inflation percentage making the assumption that every line item will increase because of inflation; what will then be factored in are the remaining line item costs such as, energy, maintenance, insurances, supplies, equipment, etc., as well as, including any new programs, staffing, and contracted services such as replacing a roof, a heating plant, etc. This process adds more dollars to the current year’s budget that is still evolving, without cutting anything out.

This is where the “*never cut elephant*,” is a rather permanent resident. In most situations, when there is a cut, **it is a cut from the proposed budget increase, not the present budget; in other words cutting the size of the total increase being requested is really not a cut from the current budget. Furthermore, increases are easy to justify by saying enrollment has increased, but when enrollment decreases there does not seem to be cuts.** Only drastic circumstances would see actual budget cuts in programs and services.

One way to reduce costs is the use of the “*bidding elephant*.” The Policy Manual includes a bidding policy, but it may not be written very well. Asset purchases (cars, buses, maintenance equipment, furniture, technology equipment, etc.) are usually, but not always, put out to bid depending on the bid policy that the board has adopted. Usually, items only go to bid when they reach a certain financial threshold such as \$2,500, \$5,000, \$10,000 or higher. Any item below the threshold can be purchased without a bid. School insurance is normally not put out to bid; yet, it involves thousands of dollars. If private contractors are hired to provide a service such as running and maintaining the lunch program, providing bus service, various kinds of maintenance services, and even school substitutes will usually be put out to bid in order to get quotes from various suppliers to see who will provide the lowest and most reliable price for the service. However, depending on the bidding policy, it may be that the award will not go to the lowest bidder for various reasons; one of which would be the history of the company bidding.

In other words, there are no really hard and fast rules because each district board develops its own procedures to get the lowest or most reliable quote and this is all done prior to the submission of the budget to the town/city financing authority. It also must be understood that a bid price may not be a final price for the year. For example, the bus contract is determined by enrollment figures; if the enrollment goes higher than expected and more buses are needed, the contract will provide for such conditions. Even though the price of fuel oil is bid, it depends on some sort of price factor determined where the oil is unloaded so even this price fluctuates; and in the current condition, oil prices have fallen, not increased.

Of all the elephants, the one that has had a chaotic impact on the schools is the “*COVID elephant*” with the major impact being teaching the students either in-person, online or a hybrid. The question for which there seems to be no answers when doing a search is what is happening with those teachers not teaching on line or those staff who have no teaching responsibilities, counselors, psychologists, social workers, lunch staff only working part time. Furthermore there is less staff traveling to conferences and meetings, trash collections, transportation costs, supplies and materials, etc.; yet, schools are asking for more money because of COVID while COVID is also responsible for many lower costs.

What then is the teacher staff doing that are not conducting online teaching? An interesting, but unanswered question; the closest explanation is that all teachers, online or not, are inundated with emails, etc. that must be answered. Perhaps so, but there is no data to determine how extensive this issue is.

In fact, this would be a perfect time for staff development, and depending on the building class size, can be done in-house, on line or as a hybrid. Most buildings have large spaces available such as the gym or lunch room to accommodate teachers to be spaced apart. If this is being done, there is nothing on the Internet to indicate such.

The “*surplus deficit elephant*” occurs in some budgets. If there is a surplus it cannot be used to purchase items or services that were budgeted for the following year; and instead pay for them in the current year from the surplus.

However, sharp auditing eyes will see that the average monthly expenses suddenly peak sharply during late April, May and June that typically ends the budget year when practically all line items have been used up. Like it or not, schools find a way to purchase or pay for services, programs, equipment, repairs, etc. in advance. One practice is to ask service providers or even supply and equipment providers to bill some of the costs allocated for the next year to be paid in the current year and they will then receive credit for the following year.

It's easy to predict a deficit if the budget is properly monitored, and it should never come as a surprise., but sometimes it does. When it happens the board must ask the governing authority for extra funds which do not have to be made unless the schools had really unanticipated costs that could not be balanced out with cuts in other programs and services; they probably could to some degree, but administrators are reluctant to do that.

However, the reality is that taxpayers do not have blind trust in budgets believing that there is a lot of waste and mismanagement; and they have reason to believe it as will be seen in the articles to follow. Another reality is that too many boards are irresponsible in their duty to reviewing and analyzing the budget and that is why there is far more corruption than anyone realizes. With over \$700 billion dollars spent on education, only an insane person would believe that educators and others do not have their corrupt finger in the budgetary pie.

As a result, the literature is getting more coverage about the fact that school boards have become obsolete. Perhaps they have, but there is no practical way to eliminate boards; instead, what is needed is a oversight procedure to the school board to keep it accountable. This can be done in what I have advocated for years and that's to have a *volunteer citizen audit committee* trained in how to review and analyze budgets to monitor the schools operations and activities to ensure that they are economical, efficient, and effective. This will be dealt with in more detail in an article to follow.

There are three final elephants that need to be considered when reviewing and analyzing school budgets:

- the check register,
- fixed costs
- productivity.

The “*check register elephant*” is similar to your own checkbook. Every payment has to be made by issuing a check which then appears in the check register. This is a public access document and any individual or group can see who received a check, for what purpose, and what amount along with the date and references to any invoice or billing numbers. In fact, **this is the one document that the school board should read very carefully at every meeting; and as you will see in this series, too many do not do it.**

This is also THE MOST IMPORTANT DOCUMENT TO USE IN REVIEWING AND ANALYZING A BUDGET because it literally shows where every dollar is expended. Interestingly, I have never seen it on the board website; and frankly, it is a document that the board would rather not to be examined.

Nevertheless, things can be hidden. For example, a check made out to a credit card company (American Express) does not show the details of what was purchased. So some checks must be followed up to see the supporting documents.

The “*fixed cost elephant*” is the common refrain heard when school officials are asked about cutting the budget saying that most items are fixed cost like salaries, which incidentally are not fixed costs; the cost fluctuates during the year. In other words, what is really being said is that there are fixed line items, like salaries, but the dollar amount is not fixed—it’s a best guess only. In fact, a Super can make any item a fixed cost by simply including it in the budget. All budgets have fixed cost line items such as food, energy, staffing, insurance, benefits, transportation, etc., but the costs associated with those line items can change as oil prices have done this past school year. Further, all costs and prices DO NOT go up, some come down. School computer costs have come down drastically over the years. A common cost has to do with replacing a teacher who is leaving, particularly if they are retiring. Replacing a retiree with perhaps 30 or more years with a newbie with no or little years of experience can save thousands of dollars. If the district owns vehicles and needs to replace them, instead of buying new, they can buy used that are like new and save thousands of dollars. Therefore, the “fixed cost” concept is fictitious, but it does work wonders.

The “*No Incentive/Consequence Elephant*,” Like it or not, there is absolutely no professional or personal incentive (and I am not talking about bonuses or the like), to be economical, efficient and effective in school practices, procedures and operations. There is absolutely no reason for administrators to be prudent with dollars that does take time and effort to realize savings. Why is there no reason to do so? Because there are no consequences that result from failing to be more financially savvy in their oversight of the budget. In fact, I had a study made of school policies and only one was found that did, in fact, hold the super responsible, but the staff as well, for being prudent with dollars.

The “*productivity elephant*” has to do with conducting productivity studies to determine if every school operation, activity and procedure is productive in their use of resources. Like it or not, schools have absolutely no interest (neither do the unions that are utterly opposed to productivity issues). Of course, every business has productivity concerns as a number one issue because the more productive it is, the greater the profit. What officials claim is that education is a labor intensive business of providing services, and it’s difficult to measure productivity in education—so they say. Yes, it takes work and effort, but more likely it’s a threat to every administrator, principal and teacher; so why do it when the status quo is easier and there are no consequences for not being productive.

This is the problem when income does not come from one’s own pocket but from the taxpayers’ pockets; there is no real incentives to be productive when it’s not your money. If an internet search is done, few productivity issues are even mentioned; there simply is no demand for productivity in education. Part of the reason is that what schools do and don’t do is how they respond to demands and requirements from the public, and other self-serving organizations and even government agencies. For example, the guidance counselors association recommends a counselor for every 250 to 300 students; of course, this is self-serving because there are no standards of productivity involving the use of time (by recording as lawyers do to document time spent to charge clients,) e.g. how often does a counselor see the students they are responsible for? No one, absolutely no one, knows the answer, but by recording time spent daily with each students or activity, it would be easy to have an answer.

This helps you to understand some of the dynamics and issues involved with school budgeting, but there are many other issues to consider as will be seen in the article to follow. However, the primary concern with taxpayers is whether there is waste and mismanagement in the use of school dollars; unfortunately, this is not typically true with parents who simply want the best provided for their children regardless of cost. Further, since parents are voters, school boards succumb to many of their demands, needs, and wants. The best, but shameful way, to illustrate that waste and mismanagement is common in school budgets is to give examples of school corruption involving embezzlement and other self-serving benefits **that can only occur if there is an excess of money in the budget**; if it does not come from excess, it would be missed rather immediately since there would be a shortage of funds to meet the allocated expenses.

The “*school board elephant*” reflects the fact that they are not trained to do their awesome and responsible job. So it’s really hard to blame them; it’s the lousy system that created a board oversight with

no credentials or training required. They are giving, in most cases, freely of their time, but are novices in managing multi-million dollar budgets. Of course, the thinking is that there is oversight because in most situations boards are elected, some are appointed, so taxpayers have recourse. It may be so on paper, but in reality taxpayers have no idea of how mismanaged school budgets are, nor is there any reason for them to know, since the incidents of corruption are rarely publicized even within the district.

It's much like being the President of the U.S., no credentials, skills, degrees, or education are needed to run and be elected to office to manage trillion-dollar budgets with no budgetary experience or even degrees. Congress supposedly provides oversight, but the corruption in government, including the Congress is so well known that it is accepted by the public as an corrupt elephant free to roam with its long nose to pick up anything of value to consume particularly if self-interests are involved.

Administrators do not have to be ignorant about the budget process because there is good and free information available on the Internet. An excellent resource for not only budgets but for just about any ed topic you can think of are the 10 Regional Education Laboratories that cover specific states that do a tremendous job of research and providing all sorts of information. I doubt if you ask any educator how many regional labs there are that they will give you a correct answer. Some interesting resources that are all free downloads follow:

- Ed Source, *Understanding School District Budgets: A Guide for Leaders*
- AASA, *School Budgets 101*
- School of Educators, *Making a School Budget*, (06/15, 2010).
- American Legislative Exchange Council, (ALEC), *State Budget Reform Kit*
- Organisation for Economic Co-operation and Development (OECD), *Budget Transparency Kit*
- Southwest Regional Education Lab, Insights on Education Policy, *Making Education Dollars Work: Understanding Resource Allocation, and Investing in Instruction for Higher Student Achievement*,
- National Center for Education Statistics, *Financial Accounting for Local and State School Systems, 2009 Edition*,
- National Working Group on Funding Student learning (11/2008), *School Finance Redesign Project, Funding Student Learning*,

The basic question to answer is considering all these budget issues is whether there is waste and mismanagement in school budgets? The answer is “yes.” Some are intentional and others caused by poor oversight, and this is true of all school budgets. Of course, school officials will deny this. Those that do should be asked one question: ***Will you allow a volunteer trained citizens audit committee unfettered access to public school documents and records at no cost?*** You can provide your own answer. For doubters, read the rest of the series and particularly next week's article:

Inside Education, Part 2, Finance: ***How Robin Hood Hogs Feast on the School Treasure Chest.***