

SCHOOL BUSINESS BULLETIN

A publication of the financial management section

Bulletin Number 33

January 2006

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Articles from around the country are placed at the end of the bulletin.

1. ADVISORY COUNCIL MINUTES

The Advisory Council met on October 18, 2005. Members in attendance: Greg Hein, Larry Shomion, Darwin Viker, Margo Nash, Roger Heiden, Nancy Ramler, Darin Jensen, Laura Nelson, Susan Paulson, Julane Meyer, Greg Hierlinger, Steve Torgrimson Others in Attendance: Tom Melcher (MDE), Dick Guevremont (MDE), Deb Firkus (MDE), Charles Speiker (MDE), Mary Annala (MDE), Colleen Leemon (MDE), Bill Kiesow (MDE), Chris Kubesh (MDE)

Chairperson Greg Hein opened the meeting at 12:10 p.m.

Darwin Viker made a motion to approve the meeting agenda with the addition of two items: Gifted and Talented and SOD Calculations. Larry Shomion seconded the motion. Motion passed unanimously.

Dick Guevremont introduced new committee members: Darin Jensen representing Region IV and Steve Torgrimson representing Region VII (TIES). Steve will share the position with Jolene Kroschel also representing Region VII.

Dick Guevremont provided a handout and an overview of Advisory Committee information and meeting minutes located on the MDE website. Dick also presented as an informational item the Advisory Committee charter.

Dick Guevremont informed the committee on the Profile's update. The data for FY04 has been rerun and reports have been updated. The revenue and expenditure reports have been completed and are available on the MDE website. There are some problems with statistical information which requires additional review.

Dick Guevremont presented the FY05 UFARS Data Upload Report and the FY05 Audited Compliance Tables Report. Dick commented that the department has observed a marked improvement in entities reporting information as noted with the FY05 UFARS Data Upload Report. Currently, 100% of the Districts have reported UFARS data to the department. Dick explained the FY05 Audited Compliance Tables Report does not have the same level of participation because the information is not due to the department until November 30, 2005.

Dick Guevremont explained changes to the Chapter X grid allowing the usage of the Agency Fund for Cooperative/Fiscal Host Accounting and Reporting. The objective is to reduce duplicate reporting of revenues and expenditures by districts. The Agency Fund would be used by districts because the revenues and expenditures from these agency relationships do not represent financial activity for the district. Dick explained that this may not be a perfect solution. Dick asked the committee if they would like to create a new fund to record these transactions.

Deb Firkus explained that revenues and expenditures should not be recorded in the Agency Fund. The Agency Fund should be used as a pass-through and the district has no management or administrative oversight of the funds. Deb also stated that the State Auditor's office is reviewing the authority districts have regarding agency fund services.

Darwin Viker explained that several districts use the Agency Fund. The districts process financial transactions using revenue and expenditure accounts to keep track of the financial activity. These revenues and expenditures are reported in UFARS in the Agency Fund.

Darwin suggested that the department should exclude Agency Fund revenues and expenditures for department reporting purposes. Darwin also explained that districts post a year end adjustment removing the fund balance in the Agency Fund by transferring the fund balance into a balance sheet account. Funds received by a district that represents the district's portion of funding within the agency fund relationship should be recorded as revenue in the appropriate district fund.

Dick Guevremont recommended that the finance team review the Agency Fund summary in the UFARS manual. Darwin Viker and Larry Shomion volunteered to work on the team.

Dick Guevremont responded to questions related to Balance Sheet Account 411 Reserved for Severance Pay. (What is the definition of a retired employee? Already retired, those that you think may retire, or those that are eligible to retire.) Dick referred to a definition from the Minnesota Teacher Retirement Association which defines a retired employee as, a member who is currently receiving a pension payment from TRA. Dick provided members with a copy of School Business Bulletin #4 that describes Severance Pay Fund Balances and FAI 44.9 with an article titled Severance Pay Accounting.

The committee discussed the UFARS manual definition of Balance Sheet 411 Reserved for Severance Pay in relation to FAI 44.9. Greg Hein and Larry Shomion suggested updating the definition based on current legal cases and GASB. Darwin Viker explained that the reserve for the 2nd ensuing year is unique to UFARS reporting and is not a GAAP requirement.

Deb Firkus discussed the Budget Publication Report and the concerns raised by districts and reporting entities. Some of the concerns include the amount of time involved with completing the new form, lack of clear information and no questions or comments from the public. The committee discussed the shortcomings of the report and proposed legislative action.

Roger Heiden made a motion to pursue with the department the committee recommendation one – elimination of the legislative requirement or recommendation two – to change the publication date from October 1st to December 1st as reported in Minutes of March 15, 2005, Advisory Committee meeting. Darin Jensen seconded the motion. Motion passed.

Greg Hein and Roger Heiden will represent committee members at a meeting with department staff to communicate concerns and proposed legislative action regarding the reporting requirements of the Budget Publication Report.

Dick Guevremont provided an overview of the Web Site Disclaimer for FY05 UFARS Turnaround Reports. The Disclaimer states, "Districts are to report preliminary UFARS data to the Department of Education by September 15 of each year. This data is considered un-audited and should not be used for reporting purposes. Data is not considered final until November 30th." The department is also adding the terms "Unaudited or Audited" at the top of FY05 UFARS Turnaround Reports. This will inform users of the status of the information provided in these reports. The department is currently programming the computer system to include these two terms at the top of FY05 UFARS Turnaround Reports and should be available soon.

Dick Guevremont presented on behalf of Ken Moos three new technology codes as summarized in a handout. The codes include 140 Administrative Technologies (new), 257 Computer Science/Technology Education (old), 680 Technology Assisted Support (new), 820 Infrastructure Facilities and Capital Projects (new). Committee members discussed each of the codes. The committee felt the codes were good. The committee requested additional clarification to ensure consistent application of codes by districts and reporting entities. Comments included providing examples, consistent application of codes by schools for example superintendent computer and school guidance counselor computer, perhaps a 200 level code is needed and review consistency with capital projects. Dick will review the committee's comments with Ken and update codes.

Darin Jensen requested information regarding Unemployment Accounting – Balance Sheet Code Dimension 410 and reconciling the difference between the UFARS balance and the Levy Certification. Darin recommended transferring balances from Balance Sheet 410 Reserved for Unemployment Compensation to Balance Sheet 422 Unreserved/Undesignated Fund Balance to remove small balances. The committee determined after discussion that the fund balances in Balance Sheet 410 Reserved for Unemployment Compensation represented immaterial amounts and could be transferred to Balance Sheet 422 Unreserved/Undesignated Fund Balance.

Colleen Leemon explained that the department has made adjustments to the current year levy to eliminate fund balances in Balance Sheet 410 Reserved for Unemployment Compensation to bring the account balance to zero.

Larry Shomion made a motion to eliminate Balance Sheet 410 Reserved for Unemployment Compensation and transfer the account balance to Balance Sheet 422 Unreserved/Undesignated Fund Balance at the end of FY06. The motion also includes the elimination of Source Code 005 Unemployment Compensation Levy. Margo Nash seconded the motion. Motion passed unanimously.

Darin Jensen had a question about reconciling Health and Safety on the Levy Report with UFARS accounting records. Bill Kiesow and Chris Kubesh addressed the question. They provided a handout documenting the last adjustment calculated by the department. Bill explained that the department has made approximately 3 to 4 adjustments over a 14 to 15 year period. These adjustments were needed to bring the fund balance to zero. Chris explained some differences between the levy report and UFARS have occurred because districts miscoded expenditures in prior years which could have an impact on the current year levy.

Dick Guevremont provided an overview of the changes made to the MDE web site improving the presentation of MDE information. The committee discussed the web site and had the following observations, the timing of changes should be scheduled around a less busy time and not at fiscal year end, when loading school data into UFARS a security message pops up several times, and a drop down menu with forms was requested. Dick and Deb Firkus would communicate observations with department staff.

Dick Guevremont provided a handout and discussed the Gifted and Talented program. The handout included the Minnesota Statute, Section of UFARS Manual and Summary of Frequently Asked Questions about Gifted and Talented. Tom Melcher explained, the Gifted and Talented program has been presented at several conferences and meetings attended by various district personnel.

Darin Jensen explained a concern that had been brought to his attention. If a school has a negative reserve fund balance and is required to transfer funds from the undesignated fund balance to remove the negative reserve fund balance. The expenditures associated with the reserve fund balance are not transferred sometimes resulting in a school to fall into SOD.

The committee discussed the concern and came to the consensus that the UFARS manual requires expenditures to be properly classified and transferring to unrelated activity would result in inconsistent UFARS reporting and the true cost of an activity would not be accurately reflect in financial data.

The next meeting has been scheduled for January 17, 2006 at 12:00 at the Minnesota Department of Education. Meeting adjourned at 2:45 p.m.

2. WINTER TRAINING DATES

There are several programs coming in the next few months including charter board training, and specialty topics. For a list of topics and dates, registration forms and agendas, go to <http://education.state.mn.us> > Accountability Programs > Program Finance > General Information. Address registration questions to Shirley Sanders or content questions Charles Speiker.

3. NEW TRAINING PROGRAMS COMING

The new FAST-START TRAINING series is in its design stages for FY2007. The Financial Management Team has been reviewing its offerings and concluded that several new programs in a shortened format similar to the Activity Fund Accounting (MAFA) format are needed. These FAST-START programs begin to meet the “beyond Basic UFARS” needs that have been discussed for several years. Characteristics of the FAST-START programs include:

- Programs are offered once a year (fall, winter or spring), depending upon timeliness of implementation.
- Programs are a maximum of 3 hours in length, beginning at 9:00 a.m.
- Programs have samples from the field and practical implementation strategies. All programs are “how to” programs.
- Any extensive set of resource materials is placed in a CD for participants.
- A minimum of four districts or schools is needed to offer the program.
- There is a modest charge of \$14.00 for beverage and materials.
- Enrollment will be limited to 25 people.

The initial set of offerings is listed below. Please take this opportunity to e-mail mde.ufars-accounting@state.mn.us with other suggestions. The suggestions should be as specific and detailed as possible. These are not “dialogue” sessions, nor are they “conscious raising events.”

FALL PROGRAMS-FY2007

Internal Controls and Office Management is a program designed to assist school personnel in the evaluation of internal controls and separation of duties. Self-evaluation forms and sample procedures are used in the program.

Manual on Activity Fund Accounting will provide guides to determine appropriate use of public funds and proper accounting procedures for activity accounts.

Accounting Treatments for Employee Benefits will focus on specialized coding and accounting for benefits that may go to trust accounts, post employment benefit accounts, severance, and others.

WINTER PROGRAMS-FY2007

Policy Development in Financial Management will provide charter board CHAIRS with practice in developing and evaluating policies on fund balances, budgeting and accounting procedures and other topics.

Accounting Treatments for Debt Service will help participants to properly record revenue and expenditures for debt service and the proper treatment for bond refunding payments. Reconciling the unreserved fund balance in the debt service fund will also be addressed.

Creating an Appropriate Lease Agreement will provide for the analysis and evaluation of the components of a quality lease and use actual examples to critique existing leases.

SPRING PROGRAMS-FY2007

Booking Receivables and Payables for Year end Reporting will train participants on how to improve the process for year end reporting as well as improve the quality of data received by MDE on the initial UFARS upload.

4. UFARS Manual-CD's

The FY2006 UFARS Manual is still available for purchase (hardcopy with tabs) for \$30.00. The Manual is also available on CD for \$20.00. The CD will come with a guarantee of periodic updates mailed to you in CD form throughout the FY2006 year, ending June 30, 2007. Contact Kelly Wosika at Kelly.wosika@state.mn.us or at 651/582-8480 to order.

5. STATUTORY OPERATING DEBT NUMBERS

Statutory Operating Debt (SOD) numbers from the close of FY2005 are contained in the table below. At the close of FY2005, there were 19 traditional districts in SOD, up from 18 the previous year. There was a reduction in the number of charter schools in SOD. There were 4 new charters in SOD with 3 of the 4 in their first year of operation with children.

There was an increase in the number of units reporting due to the increase in charter schools. There were 134 charter schools reporting in FY2005, up from 112 in FY2004. The total number of traditional district has remained constant for the past several years at 343. "N" refers to the total number of traditional school districts and charter schools reporting for a given year.

Statutory Operating Debt Data Since 2000						
	2005	2004	2003	2002	2001	2000
Traditional	19	18	24	33	34	23
Charters	5	7	1	6	9	12
N =	477	455	430	420	413	402

Address questions to mde.ufars-accounting@state.mn.us or call him at 651/582-87737.

6. STATUTORY COMPLIANCE ON FY2005 DATA

Reporting units continue to demonstrate improvement on compliance on data submission statutes. Minnesota Statutes require traditional districts, charter schools, and other units such as coops and regions to submit preliminary UFARS data, final UFARS data, and a hard copy audit to MDE. The results from FY2005 are contained in the tables below.

Reporting units are guided by statutory deadlines contained in *Minnesota Statutes, section 123B.77*. Deadlines are listed below with the number of units in compliance or non-compliance stated to the right of each type of reporting unit.

TABLE ONE contains data from the initial UFARS upload reported to MDE by September 15. Ninety-four (94) percent of the reporting units were in compliance with this deadline. There was a 10% increase in the number of reporting units meeting the statutory deadline when compared to FY2004, when only 84% of reporting units met the deadline. This increase was posted with the related increase in the number of charter schools reporting from 112 units in FY2004 to 134 in FY2005.

TABLE ONE: PRELIMINARY UFARS UPLOAD-05			
	Total	Compliance	Non Compliance
Districts	343	326	17
Other Units	68	61	7
<u>Charter Schools</u>	<u>134</u>	<u>123</u>	<u>11</u>
TOTALS	545	510	35

TABLE TWO contains data drawn from the final UFARS upload which was judged by the presence of an error free Comparison Table. The final data was to be reported by November 30, 2005. This statistic could drop slightly if districts that appeared to have loaded final data would in fact reload data again. Ninety-four (94) percent of the reporting units completed the upload on time.

TABLE TWO: FINAL UFARS DATA-05			
	Total	Compliance	Non Compliance
Districts	343	326	17
Other Units	68	59	9
<u>Charter Schools</u>	<u>134</u>	<u>123</u>	<u>11</u>
TOTALS	545	508	37

TABLE THREE contains data drawn from the list of reporting units that submitted a hard copy of the unit audit by the statutory deadline of December 30, 2005. As with the data from the other two tables, this table shows strong compliance.

TABLE THREE: HARD COPY AUDIT-05			
	Total	Compliance	Non Compliance
Districts	343	323	20
Other Units	68	44	24
Charter Schools	134	110	24
TOTALS	545	477	68

7. AUDIT CONGRATULATIONS – FY2005

Debrah Firkus announced that the first audits received by the department for FY2005 compliance were Emily Charter school #4012, received on September 6, 2005 and Rocori Area Schools #756 and Browerville \$787, received on September 20, 2005. Congratulations on a job well done!

8. SCHOOL FINANCE AWARDS – FY2006

The deadlines on requirements for the School Finance Award have come and gone for FY2006 (based upon FY2005 data) and the winners of the award are listed below. They will be recognized with a certificate of accomplishment and a letter of congratulations from Commissioner Seagren. They will also be recognized at the Minnesota School Boards Association Winter Program as well as the August 2006 Leadership Program, sponsored by MDE. The winners are:

Alexandria Public Schools	Augsburg Academy for Health Careers	Birch Grove Community School
Caledonia Public Schools	Cambridge-Isanti Public Schools	Edina Public Schools
Emily Charter School	Excell Academy for Higher Learning	Fairmont Area Schools
Faribault Public Schools	Green Isle Community School	Intermediate District # 917
Kaleidoscope Charter School	Kelliher Public Schools	Lafayette Public Charter School
LeRoy-Ostrander Schools	Mankato Area Public Schools	Nerstrand Elementary
New Century Charter School	Osseo Area Schools	PACT Charter School
Pillager Area Charter School	Pillager Public Schools	Pine River-Backus School
Plainview Community Schools	Richfield Public Schools	Rochester Off Campus Charter
Rocori School District	Rosemount-Apple Valley-Eagan Schools	St. Paul Conserv. of Perform. Arts
Sojourner Truth Academy	South Central Service Cooperative (9)	South Koochiching Schools
Spring Grove Public Schools	Stewartville Public Schools	Studio Academy
Swan River Montessori	TrekNorth High School	Waseca Public Schools
Waterville-Elysian-Morristown	Winona Area Public Schools	Worthington Public Schools

Address questions to mde.ufars-accounting@state.mn.us

9. CREDIT ENHANCEMENT-2ND QUARTER

The Credit Enhancement Program for the 2nd. Quarter appears to be on track to equal the large volume of activity in FY2005. The table below contains summary information through the first two (2) quarters of FY2006.

The \$1.24 billion dollars in issues posted a savings to districts of \$13 million dollars through the use of the program. General Obligation bonds, including Alternative Facilities bonds and Refunding bonds are at 57% of the previous year in the number of issues and the amount of issues. FY2005 posted a year end number of \$1.9 billion dollars in bond issues.

TABLE: END OF SECOND QUARTER REPORT ON CREDIT ENHANCEMENT PROGRAM ACTIVITY-FY2006		
Type of Issue	Number of Issues	Amount of Issues
General Obligation & Refunding	64	\$904,000,000
Aid/Tax Anticipations	155	\$357,000,000

10. REVIEW OF UFARS CODE 899-MISCELLANEOUS

The department is continuing to review the usage of Object Code Dimension 899 – Miscellaneous Expenditures. Typically the usage of Object Code 899 should be limited to expenditures that can not be properly classified into other existing object codes. In some cases districts and other reporting entities are posting significant expenditures to this code. The table below illustrates the total expenditures that all entities allocated to Object Code 899 – Miscellaneous Expenditures.

**Object Code 899 – Miscellaneous Expenditures
All Reporting Entities
Fiscal Years 2003-2005**

Fund #	Fund Name	FY2003	FY2004	FY2005*
01	General	\$20,806,601	\$15,316,577	\$13,211,753
02	Food Service	514,600	231,520	200,755
04	Community Service	2,719,160	2,183,529	1,319,622
06	Building Construction	1,583,429	1,201,014	132,034
08	Trust	6,803,340	6,628,414	7,098,714
09	Agency	32,328,862	30,853,739	32,684,900
20	Internal Service	64,302,955	64,443,778	81,734,289
	Totals	\$129,058,947	\$120,858,571	\$136,382,067

Note: *Amounts reported on December 15, 2005

All reporting entities should review financial transactions posted to Object Code 899 – Miscellaneous Expenditures. In some cases, the department has found that scholarships were posted to Object Code 899 rather than Object Code 898 – Scholarships in Fund 08. In other cases, districts and other reporting entities may find a new object code would better describe financial transactions currently being posted to this code. Please contact Ken Moos at (651) 582-8370 or email at mde.ufars-accounting@state.mn.us with your observations and comments.

11.HEALTH AND SAFETY ISSUES

Deferred Maintenance

There might be some confusion as to how to calculate the new Deferred Maintenance Revenue, commencing with FY 2008. Laws 2005 Chapter 141 Article 4 Section 7 states:

Sec. 7. [123B.591] [DEFERRED MAINTENANCE REVENUE.]

Subdivision 1. [ELIGIBILITY.] An independent or special school district that does not qualify to participate in the alternative facilities bonding and levy under section 123B.59, subdivision 1, paragraph (a), is eligible to receive deferred maintenance revenue. Further,

Subd. 2. [DEFERRED MAINTENANCE REVENUE.] The deferred maintenance revenue for an eligible school district equals the product of \$60 times the adjusted marginal cost pupil units for the school year times the lesser of one or the ratio of the district's average age of building space to 35 years.

At first glance, the method of calculation might appear like that found in the Maintenance Cost Index (MCI) calculation found in M.S. 126C.10 (Operating Capital Revenue). For example, a district with an average age of 26.5 years would receive \$126.50 per pupil unit or \$100 times 1.2650 which is the MCI.

Deferred Maintenance Revenue is calculated differently. A district qualifies for revenue that is calculated on adjusted marginal cost pupil unit equal to \$60 multiplied by the LESSER of

- a. One, or
- b. The ratio of average age divided by 35.

Example one: If a district has an average building age of 45.5 years, it would use the lesser of (a) one or (b) 45.5 divided by 35. Option a (one) is used, not option two. Multiplying \$60 times 1 times pupil unit count equals that district's Deferred Maintenance Revenue.

Example two: If a district has an average building age of 15 years, it would use the lesser of (a) one or (b) 15 divided by 35. Option b is used, not option a (one). Multiplying \$60 times 0.4286 times pupil unit count equals that district's Deferred Maintenance Revenue.

To qualify for the full amount of state aid included in the formula, the district must levy the full amount of formula levy.

Contact Chris Kubesh at chris.kubesh@state.mn.us or 651-582-8319 with questions on calculations. Contact Phil Allmon at mde.ufars-accounting@state.mn.us or 651-582-8748 regarding appropriate uses of this revenue.

Health and Safety Projects and Web site

Completion of the closeout for FY 2005 Health and Safety projects is proceeding very well, with 11,800 projects processed for a total amount of \$71,933,000 in approved projects (not including those funded by levy or bond under the Alternative Facilities Bonding and Levy legislation).

The Health and Safety website has a new look and some new features on the project detail page. The three major changes are:

- 1 . Alternating green and white rows make separating projects easier.
- 2 . A pending amount field for amount entry use is added. If a newly entered amount is greater than a current approved amount, it remains in pending status until it is approved. If the entered amount is less, it will automatically move to the approved amount.
- 3 . Filters for entry fields have been strengthened so that incorrect data can not easily be inserted. For example, a fiscal year of 37 or a FINANCE CODE DIMENSION of 351 will be rejected. Also, only numeric data is allowed in the pending amount field.

There is also a web improvement to the Age and Square Footage reporting process. There is a new red REVIEWED check box. It is checked by the district after it conducts its own review of posted information.

Contact Phil Allmon at 651/582-8748 or mde.ufars-accounting@state.mn.us with questions.

12.ACCOUNTING FOR CARPENTER BUS LEVY PROCEEDS

Effective with taxes payable in 2006, school districts that owned Carpenter school buses with defective roof welds were able to levy \$30,000 per defective bus. School districts were required to notify the Department of Education by September 30, 2005, of the number of defective Carpenter buses in their January 1, 2003 school bus fleets. For a district that notified the Department, the full authority under this levy (number of defective buses times \$30,000) was included in the district's payable 2006 initial levy limitation. A district may spread the levy over up to five years. Any authority not levied for taxes payable in 2006 will result in levy authority for taxes payable in 2007. Each year for the next four years, districts must decide if they want to levy the remaining amount authorized under this provision in that year or whether to spread it out up to five years (ending with taxes payable in 2010).

The levy proceeds will be placed in different accounts depending on the intended use of the proceeds. If it is the intent of school districts to use the levy proceeds to replace school buses, the levy proceeds may be placed in the Total Operating Capital Account or the Unreserved/Undesignated Fund Balance account (Fund 1). Districts that plan to use the money for purposes other than bus purchases (e.g., to pay for transportation services) should place the levy proceeds in the Unreserved/Undesignated Fund Balance account (Fund 1). Do not use the balance sheet code, Reserved for Bus Purchase Account (412), since that is a discontinued accounting mechanism.

Questions about the levy should be directed to Colleen Leemon at 651-582-8566 or at mde.ufars-accounting@state.mn.us. Questions on eligible buses should be directed to Linda Schroeder at 651-582-8855 or mde.ufars-accounting@state.mn.us. Questions on accounting should be directed to Ken Moos at 651-582-8370 or mde.ufars-accounting@state.mn.us.

From Around the Country

SHOW ME THE MONEY!

The *Houston Chronicle* (12/5) reported that Texas was the only state to reduce education funding last year. The National Education Association reported that Texas cut 1% from the 2004-2005 school year budget. Texas has the second largest student population in the nation and faces a Supreme Court challenge to revamp its school funding system by June 1, 2006.

BUT IT'S FOR THE CHILDREN!

Well, not exactly. A grand jury this year called the University of Colorado youth football camp operations "little more than a giant slush fund." The *Denver Post* (12/19) reported that at least nine assistant football coaches received large raises, one as high as 627%

WHY THE SURPRISE...NO DATA?

For years, governmental entities have spent taxpayer money without clear and definitive results on whether it was worth it or not. Why are we surprised that Indiana discovered the same? The *Indianapolis Star* (12/19) reported that Indiana schools spent millions since 2003 on private tutoring to raise the test scores of struggling students, "yet no one can tell whether all the extra lessons are making a difference." They report that "on the state and national level, no one tracks school spending on the tutoring industry, which analysts predict could become a \$2 billion-a-year venture."

ON THE OTHER HAND...

The *Detroit News* (12/19) reported that charter enrollment statewide rose to 91,000 students, a 13 percent increase. "Parents see charter schools as safer, more personal and more connected with individual needs..." Lekan Oguntoyinbo, spokesman for Detroit Public Schools, said academic standards are higher in Detroit's schools than in many charter schools. "Teachers are better qualified and better paid, and students have greater academic, extracurricular and athletic opportunities, he said."