



# **PERFORMANCE AUDIT REPORT**

## **K-12 Education: Reviewing Issues at the Kansas State High School Activities Association**

**A Report to the Legislative Post Audit Committee  
By the Legislative Division of Post Audit  
State of Kansas  
July 2009**

# ***Legislative Post Audit Committee***

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## ***Legislative Division of Post Audit***

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June 25, 2009

To: Members, Legislative Post Audit Committee

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This report contains the findings, conclusions, and recommendation from our completed performance audit, *K-12 Education: Reviewing Issues at the Kansas State High School Activities Association*.

The report includes one recommendation for the Kansas State High School Activities Association to share this audit report with its board members to determine if any rules or regulations should be reviewed. We would be happy to discuss these recommendations or any other items in the report with any legislative committees, individual legislators, or other State officials.

A large, stylized handwritten signature in black ink that reads "Barbara J. Hinton".

Barbara J. Hinton  
Legislative Post Auditor

# READER'S GUIDE

<b><i>The Big Picture</i></b>		<b><i>The Details</i></b>	
<b>Executive Summary</b>	Provides an overview of the questions we asked and the answers we found	<b>“At-a-Glance Box”</b>	Used to describe key aspects of the audited agency; generally appears in the first few pages of the main report
<b>Conclusions and Recommendations</b>	Located at the end of the report sections, and referenced in the Executive Summary	<b>Side Headings</b>	Point out key issues and findings
<b>Agency Response</b>	Included as the last Appendix in the report	<b>Charts, Tables, and Graphs</b>	Visually help tell the story of what we found
<b>List of Figures</b>	Lists all figures used in the report and their location (as shown at the end of the Executive Summary)	<b>Narrative Text Boxes</b>	Highlight interesting information or provide detailed examples

This audit was conducted by Dan Bryan and Heidi Zimmerman. Chris Clarke was the audit manager. If you need any additional information about the audit's findings, please contact Dan Bryan at the Division's offices.

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# Table of Contents

## **Overview of the Kansas State High School Activities Association**

*The Association Is Guided by Kansas Statutes* ..... page 3

### **Question 1: How does the governance structure of the Kansas State High School Activities Association compare to the structures in nearby states?**

*The Kansas Association Has a 78-Member Board of Directors, And a Separate Appeals Board.* ..... page 7

*The Kansas Association's Governance Structure Differs From Comparison States in Several Ways.* ..... page 8

*Most Administrators and Coaches Who Responded Thought the Association Was Responsive to Schools and Athletes.* ..... page 10

### **Question 2: How do the Kansas Association's policies on membership fees and sharing gate receipts from athletic events compare to the policies in nearby states?**

*Membership Dues Vary Widely Between States But Account For Only a Small Portion of Associations' Revenues* ..... page 12

*KSHSAA Shares 30% of Ticket Sales Revenue With Host Schools, But Doesn't Cover Costs for Other Non-Host Schools.* ..... page 14

*The Association Has Significantly More Cash Reserves Than the Five Comparison States.* ..... page 15

### **Question 3: How do the Association's policies regulating the lengths of season's and the amount of contact between coaches and students compare to the policies in Nearby States?**

*The Kansas Association's Limits On Out-of-State Travel Are More Restrictive Than Most Comparison States* ..... page 18

*Kansas Wasn't Significantly Different Than the Comparison States in Policy Areas Related To Premier Team Participation, Length of Season and Contact with Coaches.* ..... page 21

*Opinions On Athletic Development Opportunities In Kansas Differ, But Kansas Produces the 2nd Highest Number of Big 12 Athletes Per Capita Among Comparison States.* ..... page 24

**Conclusion.** ..... page 26

**Recommendations for Executive Action** ..... page 26

## List of Figures

<b>Figure OV-1:</b> Association Membership by School Type As of April 2009 .....	page 3
<b>Figure OV-2:</b> Association-Regulated Athletics and Activities.....	page 4
<b>Figure OV-3:</b> Member High School Classification and Enrollment Size (2008-09).....	page 4
<b>AT A GLANCE BOX:</b> Kansas State High School Activities Association .....	page 5
<b>Figure 1-1:</b> Composition and Representation of the Kansas Association's Board of Directors (2009) .....	page 7
<b>Figure 1-2:</b> Comparison of State Governance Structures .....	page 9
<b>Figure 1-3:</b> Association Board Members' Opinions on the Size of the Board of Directors .....	page 10
<b>Figure 1-4:</b> Coaches and Administrators Opinions of KSHSAA Responsiveness .....	page 11
<b>Figure 2-1:</b> Comparison of Annual Membership Dues and Participation Fees For High School Athletic Associations (2009).....	page 13
<b>Figure 2-2:</b> Membership Dues and Participation Fees As a Percent of Total Revenue.....	page 13
<b>Figure 2-3:</b> Comparison of Policies On Sharing Playoff Ticket Sales Revenue With Host Schools and Other Participating Schools.....	page 14
<b>Figure 2-4:</b> Average Monthly Operating Costs and Total Cash Reserves .....	page 15
<b>Figure 2-5:</b> Total Amount Spent On All Association Staff and The Salary and Benefits of Executive Staff .....	page 16
<b>Figure 3-1:</b> Comparison of Out-of-State Travel Limits.....	page 18
<b>Figure 3-2:</b> Major U.S. Cities Within and Outside of the Association's Current 500 Mile Out-of-State Travel Restriction .....	page 19
<b>Figure 3-3:</b> Survey Opinions on Kansas Out-of-State Travel Policy.....	page 20
<b>Figure 3-4:</b> Three Components of a Calendar Year To Which Association Policies May Apply .....	page 21
<b>Figure 3-5:</b> Comparison of Policies Allowing Athlete Participation with Private Premier Teams During the School Year and During the Summer.....	page 22
<b>Figure 3-6:</b> Range of Number of Games Allowed and Season Lengths For a Selection of Sports For Six Comparison States and Kansas (2007-08).....	page 23
<b>Figure 3-7:</b> Comparison of Offseason Coaching Contact Policies .....	page 24
<b>Figure 3-8:</b> Total Per Capita Number of Athletes Produced By Comparison States That Went To Colleges In the Big 12 Collegiate Conference for Football, Men's Basketball, and Women's Basketball (Freshman-Senior) .....	page 25

## List of Appendices

<b>Appendix A:</b> Scope Statement .....	page 27
<b>Appendix B:</b> Total and Per-Capita Number of Big 12 Collegiate Athletes From Big 12 States in Football and Men's and Women's Basketball .....	page 29
<b>Appendix C:</b> Agency Response .....	page 30

## **K-12 Education: Reviewing Issues at the Kansas State High School Activities Association**

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The Kansas State High School Activities Association is a non-profit educational corporation that regulates middle/junior high and high school interscholastic activities in Kansas. The Association offers State championships in 11 boys' and girls' sports, and 10 additional championships in music activities, debate, speech and drama, and scholars' bowl.

The Association's membership consists of both public and private schools that are accredited by the State Board of Education, the Independent Schools Association of the Southwest, and other valid accrediting agencies approved by the Association's Executive Board. For the 2007-08 school year, 361 high schools with enrollments ranging from 14 students to 1,570 students were members of the Association.

The Association's rules are made by its Board of Directors. By law, the Board must consist of at least 60 members representing the State Board of Education, local boards of education, middle/junior high schools, high schools, athletic/activities directors, coaches, and other directors (i.e. music). The Board elects from among its members an Executive Board to administer, interpret, and enforce the Association's policies.

Recently, legislators have expressed concerns that the Association's governance structure, with both a Board of Directors and an Executive Board, is cumbersome and makes the Association less responsive to the needs of its member schools. They've also expressed concerns that the Association's policies for sharing the revenue generated by its sanctioned events cause schools to lose money when they host such events. Finally, legislators have expressed concerns that the Association's limits on the lengths of seasons and its restrictions on student athletes' contact with their coaches hinder the athletic development of Kansas student athletes.

This performance audit answers the following questions:

- 1. How does the governance structure of the Kansas State High School Activities Association compare to the structures in nearby states?**
- 2. How do the Kansas Association's policies on membership fees and sharing gate receipts from athletic events compare to the policies in nearby states?**

**3. How do the Kansas Association's policies regulating the lengths of seasons and the amount of contact between coaches and students compare to the policies in nearby states?**

To answer these questions, we compared the governance structures and membership fees for Kansas' Association and similar associations in the six other states in the Big 12 collegiate conference. We compared policies related to sharing ticket sales receipts with member schools, restricting out-of-State travel, and allowing athlete participation with private premier teams. We also compared policies for certain sports on the season lengths and the number of games allowed. Finally, we compared the amount of contact allowed between coaches and athletes during the offseason.

To gather opinions on these policy areas, we surveyed Association Board members and school representatives. These included coaches, principals, athletic directors, superintendents, and school board presidents. We also interviewed several coaches and parents about their concerns with the policies of the Association. In addition, we reviewed publicly available financial information including the amount of cash reserves and staff compensation for Kansas' Association and similar associations in comparison states. Finally, we compared the number of Big 12 collegiate athletes produced by each comparison state in total and per capita for three different sports, using the limited information available.

At the start of the audit, concerns were raised about whether the Association was subject to audit. However, Association officials agreed to willingly participate. A copy of the approved scope statement for the audit request approved by the Legislative Post Audit Committee is included in *Appendix A*.

We conducted this performance audit in accordance with generally accepted government auditing standards; except that we didn't test the accuracy of the number of Big 12 athletes produced by comparison states. However, as noted in the report these were the only data available and were used to serve as an indicator and not as fact. Also, there was no way for us to check the accuracy of the financial information gathered from Internal Revenue Service forms 990. Inaccuracies in this information may change the information for a state but likely wouldn't change the overall conclusion of the audit.

Government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Except for the potential limitations described above, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our findings begin on page 7, following a brief overview of the Kansas State High School Activities Association.

## Overview of the Kansas State High School Activities Association

The Kansas State High School Activities Association was formed in 1937 and incorporated as a private, nonprofit organization in 1956. However, the regulation of high school activities actually began in 1910, when about 50 schools formed a voluntary group to govern interscholastic activities.

The Association regulates many areas of activities including student eligibility standards and the length of activity seasons. The Association also groups similar-sized schools into classifications for competition.

### *The Association Is Guided by Kansas Statutes*

Although the Association was not specifically created by statute, the Legislature has passed laws over the years governing any association who has a majority of the high schools of the state as members, whose purpose is the statewide regulation, supervision, promotion and development of high school activities, and who allows any public high school of this State to participate.

The Kansas State High School Activities Association is the only association in Kansas that fits those criteria.

Kansas law also does the following:

- makes any association that fits those criteria subject to open meetings and open records laws
- requires any such association to submit annual reports to the Board of Education
- establishes the minimum size and make-up of any such association's policy-making board
- establishes any such association's appeals procedures for schools, parents, or athletes

**Figure OV-1  
Association Membership by  
School Type  
As of April 2009**

School Type	High School	Middle/ Junior High School	Total
Public	334	386	720
Private	26	33	59
<b>Total</b>	<b>360</b>	<b>419</b>	<b>779</b>

Source: Unaudited membership data provided by the Association.

**Association membership is voluntary and open to both public and private high schools and middle schools, junior high schools, and high schools.** To become a member, a school must be accredited—which includes having all its teachers be certified to teach—and must pay annual membership dues. As shown in *Figure OV-1*, the Association currently has 776 public and private member schools.

**The Association currently regulates 23 different activities, including football, band, and scholars' bowl.** The list of activities regulated by the Association is shown in *Figure OV-2*. According

Figure OV-2 Association-Regulated Athletics and Activities	
Athletics	
Baseball	Soccer
Basketball	Softball
Bowling	Swimming & Diving
Cross Country	Tennis
Football	Track & Field
Golf	Volleyball
Gymnastics	Wrestling
Activities	
Cheerleading	Music
Dance	Piano
Debate	Scholars' Bowl
Kansas Association for Youth (KAYS)	Speech
	Student Council

Source: The Association 2008-09 Handbook and interviews with Association staff.

to the Association's Executive Director, the main benefit of membership in the Association is that all member schools are subjected to the same rules and regulations. Thus, no member school should have an unfair advantage over another.

For example, the Association regulates the amount of practice time allowed during the offseason. Because the rules are the same for all member schools, there shouldn't be situations where students from one member school who've practiced for only two weeks play students from another member school who've been practicing for nine weeks.

**The Association separates member high schools into different classifications for competition.** The Association annually divides member high schools into six classifications—based on student enrollments in grades 10 to 12—to help ensure that equally-sized schools are competing against each other. Only high schools are classified; middle/junior high schools are not. For football, the Association classifies member high schools into seven categories including two for

8-man football teams every two years based, on student enrollment in grades 9-11. *Figure OV-3* shows the six classifications categories for

Figure OV-3 Member High School Classification and Enrollment Size (2008-09)		
School Classification	Number of High Schools	Range of Enrollment (Grades 10-12) (a)
6A	32	1,074-1,559
5A	32	510-993
4A	64	195-503
3A	64	122-194
2A	64	81-121
1A	101 (b)	16-80

(a) Classification for football is based on grades 9-11.  
 (b) Class 1A is for all remaining schools after other 5 classes have been filled. Beginning in school year 2010-11, class 1A will be divided into two categories for Basketball, Volleyball, and Scholars' Bowl.  
 Source: Association website and interview with Association staff.

all activities except football, the number of high schools in each classification, and their enrollment size range.

As *Figure OV-3* shows, member school enrollments for grades 10-12 range from 16 students to 1,559 students. The Association intentionally classifies schools into groups that are divisible by eight to aid in the matching of teams for playoff competition. However, the 1A classification is the category for all remaining schools after the other five classifications have been filled. Individual school classifications can change from year to year, as school enrollments levels change.

## Kansas State High School Activities Association AT A GLANCE

**Authority:** Private, nonprofit Association that is governed by KSA 72-130 *et seq.*

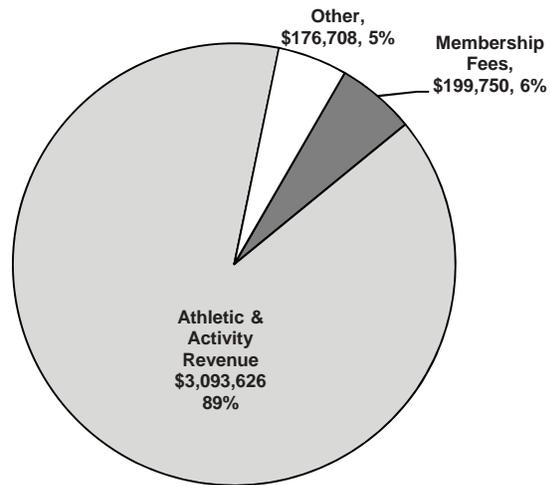
**Staffing:** The Association has 6 executive staff and 13 support staff.

**Budget:** The Association's major funding comes from revenue generated by ticket sales at athletic and activity events. The Association also receives money from membership and other fees. For fiscal year 2008, the Association took in and spent about \$3.4 million, as shown below. Most expenditures were for salaries and wages and for athletic and activity event costs, such as trophies, officials, and insurance.

### FY 2008 Expenditures

Type	Amount	% of Total
Salaries & Wages	\$ 1,204,754	35%
Athletic & Activity Expenditures	\$ 1,095,615	32%
Other Operations (i.e. printing, postage, etc)	\$ 723,504	21%
Capital Outlay	\$ 320,991	9%
Remaining Cash Balance	\$125,220	4%
<b>Total Expenditures:</b>	<b>\$ 3,470,084</b>	<b>100%</b>

### Sources of Funding for Expenditures



**Total Funding: \$3,470,084**

Source: Kansas State High School Activities Journal, October 2008, and the Association 2008-2009 Handbook.



## Question 1: How Does the Kansas Association's Governance Structure Compare to the Structures in Nearby States?

**Answer in Brief:**

*Kansas' governance structure differs from comparison states in several ways. Kansas has the largest policy-making body and has a separate board of appeals. Also, Kansas is one of three states that require State Board of Education approval of rule changes. About one-fourth of Association Board members responding to our survey thought the Board was too large. Most school coaches and administrators thought the Association was responsive to the needs of athletes and schools, but 1 in 5 coaches thought the Association was unresponsive. These and other findings are discussed in the sections that follow.*

**The Kansas Association Has a 78-Member Board Of Directors, And a Separate Appeals Board**

Altogether, the Association has a Board of Directors made up of 78 members, 10 of which make up the Executive Board, and a separate 8-member Appeals Board. The Board of Directors is the legislative body which creates the policies that govern the Association and all high school activities. **Figure 1-1** shows that the Board of Directors represents several different interests, including officials from schools from all classifications, private associations, and the State Board of Education.

**Figure 1-1  
Composition and Representation of the Kansas Association's Board of Directors  
(2009)**

	Representatives from....								
	High School Classifications						Middle/ Junior High Schools	Private Associations and State Board of Ed	Total/ Averages
	Smaller Schools			Larger Schools					
	1A	2A	3A	4A	5A	6A			
<b>Number of Board Members</b>	11	7	11	11	8	13	6	11	<b>78</b>
<b>Members as % of Total</b>	14%	9%	14%	14%	10%	17%	8%	14%	<b>100%</b>
Sub-Categories									
<b>Number of Board Members</b>	29			32			6	11	<b>78</b>
<b>Schools Represented</b>	229			128			419	n/a	<b>776 (a)</b>
<b>Average Number of <u>Schools</u> Represented per Member</b>	8			4			70		<b>12</b>
<b>Students Represented</b>	22,006			83,822			n/a		<b>105,828</b>
<b>Average Number of <u>Students</u> Represented Per Member</b>	759			2,619					<b>1,357</b>

(a) Total excludes three unclassified member schools.  
Source: Association Handbook 2008-09 and classification information provided by Association staff.

Kansas law requires the Association's policy-making board (Board of Directors) to have at least 60 members, and establishes which interests will be represented. Further, Association bylaws specify that each athletic league will have a representative on the Board, but they allow leagues with higher enrollments to add one to three additional representatives.

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***The Kansas Association's Governance Structure Differs From Comparison States in Several Ways***

We compared the structure of the Kansas Association's boards and policy-changing processes with the equivalent associations in Colorado, Iowa, Missouri, Nebraska, Oklahoma, and Texas. These comparison states were chosen because, like Kansas, they are part of the Big 12 Collegiate Conference.

We also surveyed all 86 people serving on the Association's Board of Directors and Appeals Board about their opinions on the Association's governance structure and policy-changing processes. We received 45 survey responses, for a response rate of 52%. Surveys typically have about a 30% response rate. In the sections that follow, we'll talk first about Board size and make-up, and then about policy-changing processes.

**The Association's 78-member board is the largest policy-making body of the comparison states, and its appellate function is structured differently than most states.** *Figure 1-2* on the following page shows the size of the policy-making boards in other states, which range from 10 members in Missouri to 69 members in Colorado.

The figure also shows that Kansas is different in the following ways:

- only Kansas and two other states allow representatives of other interests on the board—such as private associations and the State Board of Education
- only Kansas and one other comparison state have a separate appeals board. Most other states place the appeals function with the executive committee. In Kansas, State law requires the Association to have a separate board of appeals.

**One in four Association Board members responding to our survey said they thought the Board was too large, and one in three thought it didn't fairly represent all types of schools.** We heard concerns from legislators that the Association's Board of Directors was large and unwieldy. *Figure 1-3* on page 10 summarizes the opinions of the 45 Board members who responded to our survey.

In all, about 25% of those Board members responded that the Board was too large. Among the comments they wrote in: the Board's large size made it difficult to pass policy, and made it easier for internal factions to form. However, only 14% of Board members responding to the survey said they thought the time taken to adopt policy was too long.

In addition, about 30% of Board-member respondents said they thought the current board didn't fairly represent all school types. Survey respondents varied in their opinions, but generally said that small schools were under-represented and large schools were over-represented.

**Figure 1-2  
Comparison of State Governance Structures**

State	Name of Board	Type of Board	# of Members	Term Length (Years)	Who Serves on the Board
<b>KS</b> <b>(a)</b>	Board of Directors	Policy Making	78	2	Local School Representatives State Board of Education Private Association Representatives
	Executive Committee	Policy Enforcing	10	2	Local School Representatives State Board of Education
	Appeals Board	Policy Appeals	8	2	Local School Representatives
<b>CO</b>	Board of Control	Policy Making	69	None	Local School Representatives State Board of Education Private Association Representatives
	Executive Committee	Policy Enforcing & Policy Appeals	15	4	Local School Representatives State Education Commissioner Private Association Representatives Athletic Association Commissioner State Legislator
<b>IA</b>	Representative Council	Policy Making	25	5	Local School Representatives
	Board of Control	Policy Enforcing & Policy Appeals	9	5	Local School Representatives State Education Commissioner Private Association Representatives
<b>MO</b>	Board of Directors	Policy Making/Policy Enforcing	10	4	Local School Representatives
	Appeals Committee	Policy Appeals	8	2	
<b>NE</b>	Representative Assembly	Policy Making	49	None	
	Board of Control	Policy Enforcing & Policy Appeals	6	3	
	District Managing Committees	Local Policy Enforcing	24	3	
	Legislative Commission	Special	12	3	
<b>OK</b>	Board of Directors	Policy Making/Policy Enforcing/Policy Appeals	14	5	
<b>TX</b>	Legislative Council	Policy Making	28	4	
	State Executive Committee	Policy Enforcing & Policy Appeals	11	1	
	District Executive Committee	Local Policy Enforcing	Varies	None	

(a) Kansas limits all board members to six consecutive years of service.  
Source: Association 2008-09 Handbook and interviews with other state association officials.

In looking at the data shown in *Figure 1-1* on the number of schools per Board representative, we noted that small schools (1A-3A) are, in fact, under-represented. They have one Board member for every 8 schools, compared with one Board member for every 4 schools in the larger schools (4A-6A).

However, in looking at the number of students per representative, we noted that the opposite is true. Smaller schools have one Board member for every 759 students, while larger schools have one Board member for every 2,619 students).

**The Association’s processes for changing the rules and policies differ from the six comparison states in two ways.** The Kansas Association regulates activities through rules and policies passed by its Board of Directors. These rules include regulations that limit the number of games allowed per season, establish student academic eligibility requirements to participate in activities, and establish out-of-State travel limits for competitions.

When we compared Kansas processes with those in the comparison states, we found these differences:

- Kansas is one of three states that requires the State Board of Education to approve bylaw changes passed by the Association
- Kansas and Colorado are the only states that don’t allow member schools to vote on rule changes. However, this might be a function of the size of the representative board:
  - associations with **large** policy-making boards (Kansas and Colorado), don’t allow member schools to vote on rule or policy changes, presumably because so many schools are represented on the board. In Kansas, every athletic league has at least one representative on the board.
  - associations with **smaller** policy-making boards allow member schools to vote on rule or policy changes

Figure 1-3 Association Board Members' Opinions On the Size of the Board of Directors	
Board members who think the 78-member Board of Directors is...	
Too Small	2%
Just Right	75%
Too Large	23%
Source: Survey of Association Board Members.	

Kansas is similar to the comparison states in that staff from member schools are allowed to propose changes, and a simple majority vote of the voting body is needed to pass the policy change.

Finally, although we had heard concerns that the Kansas Association’s staff might have too much influence on the Board’s policy-making process, the majority of the Board members who responded to our survey (about 90%) said they were satisfied with the level of influence of Association staff.

***Most Administrators and Coaches Who Responded Thought the Association Was Responsive to Schools and Athletes***

We surveyed coaches, principals, superintendents, athletic directors, and school board presidents from member schools about several issues. Altogether, we sent out about 6,500 surveys. We received responses from 3,100 people, for a response rate of 48%.

For reporting purposes, we grouped these respondents into two categories:

- Coaches - coaches of all high school and middle/junior high school athletics and activities
- Administrators - athletic directors, principals, superintendents, and school board presidents

We also surveyed Association board members about how responsive they thought the Association was to athletes and schools, more than 90% of whom said they thought the Association was responsive.

**About one in five coaches responding to our survey thought the Association was unresponsive to the needs of athletes and schools.** *Figure 1-4* shows that the vast majority of administrators thought the Association was responsive to schools and athletes. However, about 20% of the coaches thought the Association was unresponsive.

Figure 1- 4 Coaches and Administrator Opinions of KSHSAA Responsiveness (a)		
	Administrators	Coaches
<b>Think the Association is <u>responsive</u> to...</b>		
<b>Schools</b>	86%	71%
<b>Athletes</b>	86%	67%
<b>Think the Association is <u>unresponsive</u> to...</b>		
<b>Schools</b>	9%	18%
<b>Athletes</b>	8%	20%
(a) Numbers won't add to 100% because respondents who thought the Association is neither responsive nor unresponsive were excluded from this table. Source: Survey of school coaches and administrators.		

We noted that coaches in larger schools (5A-6A) were more likely than coaches in smaller schools to think the Association was unresponsive to both schools and athletes. One survey respondent said that, *“I think the KSHSAA has turned a deaf ear to those public high schools who have complained about our current playoff format.”*

## Question 2: How Do the Kansas Association's Policies on Membership Fees And Sharing Gate Receipts From Athletic Events Compare To the Policies in Nearby States?

### *Answer in Brief:*

*Membership dues vary widely between states, but generally account for only a small portion of the total revenue for Kansas and the six comparison state associations. Most association revenues come from ticket sales for playoff games. The Kansas Association shares 30% of net ticket sale revenues with schools that host playoff games, but it doesn't cover the travel costs for non-host schools that also participate in the playoffs. For host schools, associations in comparison states vary between covering schools' actual costs to giving them 100% of ticket sales. Kansas is the only state that doesn't cover the travel costs of the non-host schools, and is one of only two that don't share some of the playoff game profits with the non-host schools. Finally, the Association has significantly more cash reserves and spends a larger portion of its revenue on staff than comparison states. These and other findings are discussed in the sections that follow.*

### ***Membership Dues Vary Widely Between States, But Account For Only A Small Portion of Associations' Revenues***

All state associations we compared charge annual membership dues, participation fees, or both. Membership dues are annual dues charged per school, regardless of the number or type of sports or activities the school has. Participation fees are annual fees charged per school, per activity.

For Texas, comparable information was available on membership fees and revenue sharing. However, because Texas' association is part of the University of Texas at Austin, some financial information wasn't comparable to the other states selected, so we excluded it in those analyses.

### **For the states we reviewed, annual membership dues and participation fees range from \$1 to \$1,300 per member school.**

The Kansas Association's membership dues have not changed since 1987. As **Figure 2-1** on page 13 shows, the Association charges \$400 for high school memberships and \$125 for middle/junior high school memberships. It doesn't charge any participation fees. (The Association recently has reduced the membership fees by 50% for one year, beginning July 2009.)

As the figure shows, five states charge annual membership dues and four states charge a participation fee per activity, per year. Two states, Colorado and Nebraska, charge both.

**Dues and fees make up between 0% and 20% of the total revenues for Kansas and six comparison states.** As noted in the Overview, membership dues account for only about 5% of the Kansas Association's total revenue. **Figure 2-2** on the following page shows dues and fees as a percent of total revenue for Kansas and the six comparison states.

Figure 2-1 Comparison of Annual Membership Dues and Participation Fees For High School Athletic Associations (2009)							
Dues/Fees	KS	CO	IA	MO	NE	OK	TX
High School Dues	\$400	\$740	\$2	\$0	\$40	\$0	<ul style="list-style-type: none"> <li>• \$500-\$1300 depending on school size</li> <li>• If middle school is tied to a high school they pay \$0</li> </ul>
Middle/Junior High School Dues	\$125	\$50	\$1	\$0	\$0	\$0	
Participation Fees (per school, per activity)	\$0	\$108	\$0	<ul style="list-style-type: none"> <li>• \$25 for middle school</li> <li>• \$35 high school <u>without</u> option to play in State playoffs</li> <li>• \$70 high school <u>with</u> option to play in State playoffs</li> </ul>	\$45	All under \$50 (varies by sport)	\$0

Source: Association 2008-09 Handbook and interviews with other state association officials.

As the figure shows, dues and fees generally account for a small portion of total association revenues. Association officials from Kansas and comparison states told us that most of their revenues are generated through playoff ticket sales. Activity revenue in Kansas—including playoff ticket sales—was responsible for about 90% of total revenues in 2008.

According to the Association’s Executive Director, only 11 of the 23 activities regulated by the Association even have ticket sales for playoff games, and not all are profitable.

**In general, Kansas school administrators who responded to our survey said they were satisfied with the membership dues charged.** Altogether, fewer than 10% of the administrators responding reported that dues were too high. However, about 20% of Association Board members responding to our survey thought dues were too low.

Figure 2-2 Membership Dues and Participation Fees As a Percent of Total Revenue				
State	Fiscal Year	Total Revenue	Revenue From Membership Dues and Fees	
			\$	% of Total Revenue
Kansas (a)	2008	\$3,718,890	\$199,750	5%
Colorado	2008	\$4,194,949	\$820,563	20%
Iowa	2007	\$6,252,578	\$1,024	0%
Missouri (b)	2007	\$6,817,371	n/a	n/a
Nebraska (c)	2006	\$3,080,261	\$126,110	4%
Oklahoma	2008	\$3,470,048	\$436,760	13%

(a) Percent differs from Overview because different sources were used. Revenue from membership is the same but total revenue varied slightly.  
(b) Data are likely missing. Missouri charges participation fees but may record that amount in another area.  
(c) Used FY 2006 data because FY 2007 and FY 2008 source data were entered as \$0. As shown in **Figure 2-1** however, Nebraska reported that it does collect participation fees.  
Source: Review of IRS Form 990's from Guidestar.

***KSHSSA Shares 30% of Ticket Sales Revenue With Host Schools, But Doesn't Cover Costs for Other Non-Host Schools***

We heard concerns that schools may be losing money when they host an event because of the Kansas Association's policy on sharing playoff ticket sales revenue. As noted earlier, the Association only receives ticket sales revenue from **playoff** games; schools keep all the ticket sales for **regular** season games.

**In Kansas, the Association allows host schools to keep 30% of net playoff ticket sales; host schools in other states range from having actual costs covered to keeping 100% of ticket sales.** For Kansas schools that host a playoff game, the Association allows them to keep 30% of net ticket sales after taxes are paid. The host school can use that 30%—plus any profits from concession or program sales—to cover game costs, such as paying personnel to operate the scoreboard, or for other purposes. In addition to the 30% share, KSHSAA will cover the host school's out-of-pocket costs for paying game officials at the event site.

The Association keeps the remaining 70% of playoff ticket net sales. It also is responsible for certain playoff game costs, such as trophies and liability insurance. After paying those costs, the Association keeps any remainder to cover other operating expenses.

**Figure 2-3  
Comparison of Policies On Sharing Playoff Ticket Sales Revenue  
With Host Schools and Other Participating Schools**

State	Host Schools	Association	Non-Host Schools	
	Amount Kept	Amount Kept	Travel Costs Covered	Share In Some Profits (a)
Kansas	30%	70%	No	No
Colorado	20%	20%	Yes	Yes
Nebraska- District Playoff	25% + allowable expenses	33%	Yes	Yes
Nebraska- State Playoff	Stipend (\$1,200 - \$2,200)	All remaining Receipts		
Iowa	10%-20% to first threshold, and 5%-10% after that (varies by sport)	80%-90% up to first threshold, and 90%-95% after that (varies by sport)	Yes	No
Missouri	% of profit varies by sport and calculated thresholds		Yes	Yes
Oklahoma	Actual costs covered	Remaining profit	Yes	Yes
Texas	85%-100% (varies by sport)	0%-15% (varies by sport)	Yes	Yes

(a) Profits may not be shared for all sports all of the time. Some states may only share profits for one sport or only share profits if certain thresholds are met.  
Source: Interviews with association officials.

The first column in **Figure 2-3** shows that the amount of ticket-sale revenue distributed to schools that host playoff games varies widely. As the table shows, in some states the host schools only get to keep enough ticket sales to cover costs, while in others host schools are allowed to keep 100% of ticket sales.

**About two out of three Kansas school administrators responding to our survey thought they should be able to keep more of their playoff ticket sales.** That also was true for one out of three Board member respondents. One high school athletic director who responded said:

"I would like to see a larger percentage of income from post season play stay at the host schools. We have multiple people to pay to run such events and the percentage [30%] given barely covers [costs]. Other than getting a home game, at times it does not pay to host."

**The Kansas Association doesn't share any playoff ticket sales revenue with—or cover travel costs for—non-host schools.** In Kansas, schools that don't host playoff games but still play in them must cover their own travel costs.

As shown in *Figure 2-3*, Kansas is the only state that doesn't cover travel costs for non-host schools participating in playoff games. Also, in certain circumstances, if any money remains after all costs are covered, associations in five of six comparison states share at least some of the profit with other participating schools. The associations in Kansas and Iowa don't.

Also, unlike the host school, other schools in playoff games don't have additional sources of revenue—like concession and program sales—to help cover their costs or generate a profit. One coach we talked to said that the Association's current policy serves as a disincentive for schools to make it to a playoff game, especially for other participating schools that must pay all their own costs without a source of revenue. A high school coach we surveyed said:

"I believe that the state should help pay for travel for some of the teams when the distance is a long way away or it is late in the playoffs. The administrators really don't want post season play because of the cost and the time they put in. If it was cost effective or a financial benefit to be in the playoffs more administrators would be happier. I believe that the state could up the amount they give to the teams from the gates (for football) and give a little to the traveling team so that they can afford to travel."

***The Association Has Significantly More Cash Reserves Than The Five Comparison States***

We reviewed three years of publicly available sources of revenue and expenditures for Kansas' Association and other Big 12 conference state associations. We compared each association's amount of cash reserves kept on hand, average monthly operating expenditures, and types of expenditures.

**Figure 2-4**  
**Average Monthly Operating Costs and Total Cash Reserves**

State	Fiscal Year (a)	Average Monthly Operating Costs	Cash Reserves	
			Total Cash Reserves	Number of Months of Operating Expenses in Cash Reserves
Kansas	2008	\$276,991	\$5,587,499	20
Colorado	2008	\$347,316	\$2,712,184	8
Iowa	2007	\$418,162	\$1,461,968	3
Missouri	2007	\$559,830	\$4,017,775	7
Nebraska	2008	\$286,276	\$1,431,734	5
Oklahoma	2008	\$293,321	\$805,115	3

(a) 2007 was the most current information available for Iowa and Missouri.  
Source: Review of IRS Form 990's from Guidestar.

**The Kansas Association has about two years of operating expenses in cash reserves.** We totaled the amount of cash and cash equivalents for each association, and compared that amount to its current average monthly operating expenditures. *Figure 2-4* on the previous page shows that Kansas has the equivalent of about 20 months of operating expenditures in cash reserves, or almost two years' worth. The six comparison states have between three months and eight months in reserve.

We didn't attempt in this audit to determine whether any of the associations had large impending expenditures, whether they needed large cash reserves because of fluctuations in their revenue streams, or the like. However, the Kansas Association's Executive Director told us he thought about two years of cash reserves was appropriate for several reasons:

- To safeguard against years with low revenues. For example, he said, if a flu pandemic or natural disaster caused the cancellation of playoff games, the Association would not generate revenues from ticket sales for that time period.
- To be prepared for retirement benefit payouts. For example, if several employees were to retire within a short time period
- To ensure there's enough money to handle ongoing maintenance for the building and equipment
- To offset district costs in times of financial difficulties. For example, beginning in July 2009, the Association is reducing school membership fees by 50% and offsetting some school costs for liability insurance. These actions will cost the Association an estimated \$200,000 in fiscal year 2009, which would reduce the Association's cash reserves to 19 months.

In general, these same issues would be applicable to other state associations.

**Figure 2-5**  
**Total Amount Spent On All Association Staff and**  
**The Salary and Benefits of Executive Staff (a)**

State	Fiscal Year	Total Amount Spent On All Association Staff		Total Annual Salary and Benefits of Executive Staff (b)	
		\$	% of Total Expenditures	CEO	Average of Non-CEO Executives
Kansas	2008	\$1,381,768	42%	\$181,945	\$103,461
Colorado	2008	\$1,222,674	29%	\$149,123	\$95,398
Iowa	2007	\$1,567,147	31%	\$204,817	\$99,902
Missouri	2007	\$1,499,236	22%	\$134,061	\$87,616
Nebraska	2008	\$1,094,040	32%	\$152,200	\$73,220
Oklahoma	2008	\$1,151,250	33%	\$96,628	\$71,703

(a) Texas is excluded from this analysis because the association is part of the University of Texas and compensation information was not readily available.  
(b) This analysis doesn't include the number of years each executive has served. Also, associations may include different items in their benefit packages--such as car allowances-- making comparisons difficult.  
Source: Review of IRS Form 990's from Guidestar.

**The Kansas Association spends a larger portion of its operating expenditures on staff than the six comparison states.** As reported on publicly available tax documents, the Association spends more than 40% of its operating budget on compensation for all staff. As *Figure 2-5* on the previous page shows, staff compensation ranges from about 22%-33% of total expenditures for the six comparison states. The information available didn't provide total staffing for each association which could affect total expenditures on staff.

As the figure also shows, Kansas' Executive Director and other executive staff are paid a higher compensation than most comparison states. The compensation package generally includes salary and benefits. However, benefit packages in Kansas and the six comparison states vary widely, and could include items such as a car allowance. This makes absolute comparisons difficult.

### Question 3: How Do the Association’s Policies Regulating the Lengths of Seasons and the Amount of Contact Between Coaches and Students Compare To the Policies in Nearby States?

**Answer in Brief:**

*The Kansas Association’s policy of limiting out-of-State travel to 500 miles from the Kansas border is more restrictive than most comparison states, but does allow Kansas students to travel to many large cities. Kansas isn’t significantly different from or more restrictive than comparison states on policies related to athletes’ participation with private premier teams, total numbers of games allowed in a season, or offseason coaching contact. Finally, based on limited data for three sports, Kansas produced the 2<sup>nd</sup> highest number of Big 12 collegiate conference athletes per capita compared to other states in the Big 12 conference for football and men’s and women’s basketball. These and other findings are discussed in the sections that follow.*

**The Kansas Association’s Limits On Out-Of-State Travel Are More Restrictive Than Most Comparison States**

We heard concerns that Kansas’ limits on travel put Kansas’ athletes at a disadvantage compared to other states by restricting athletic development. We also heard concerns about unfairness, in that non-athletic activities in Kansas were not subjected to the same 500-mile restriction. (The Association regulates not only sports activities, but also activities such as debate, music, and the scholars’ bowl.)

**Only Kansas and Iowa limit out-of-State travel for regulated activities; most other comparison states have no limits.** Currently, the Association limits out-of-State travel for the 23 activities it regulates to 500 road miles from the border of Kansas. According to the Association’s Executive Director, the reasons for the travel restriction is to limit the amount of academic disruption and facilitate

competition scheduling. In other words, a student likely would miss more academic instruction time the further he or she travels.

**Figure 3-1  
Comparison of Out-Of-State Travel Limits**

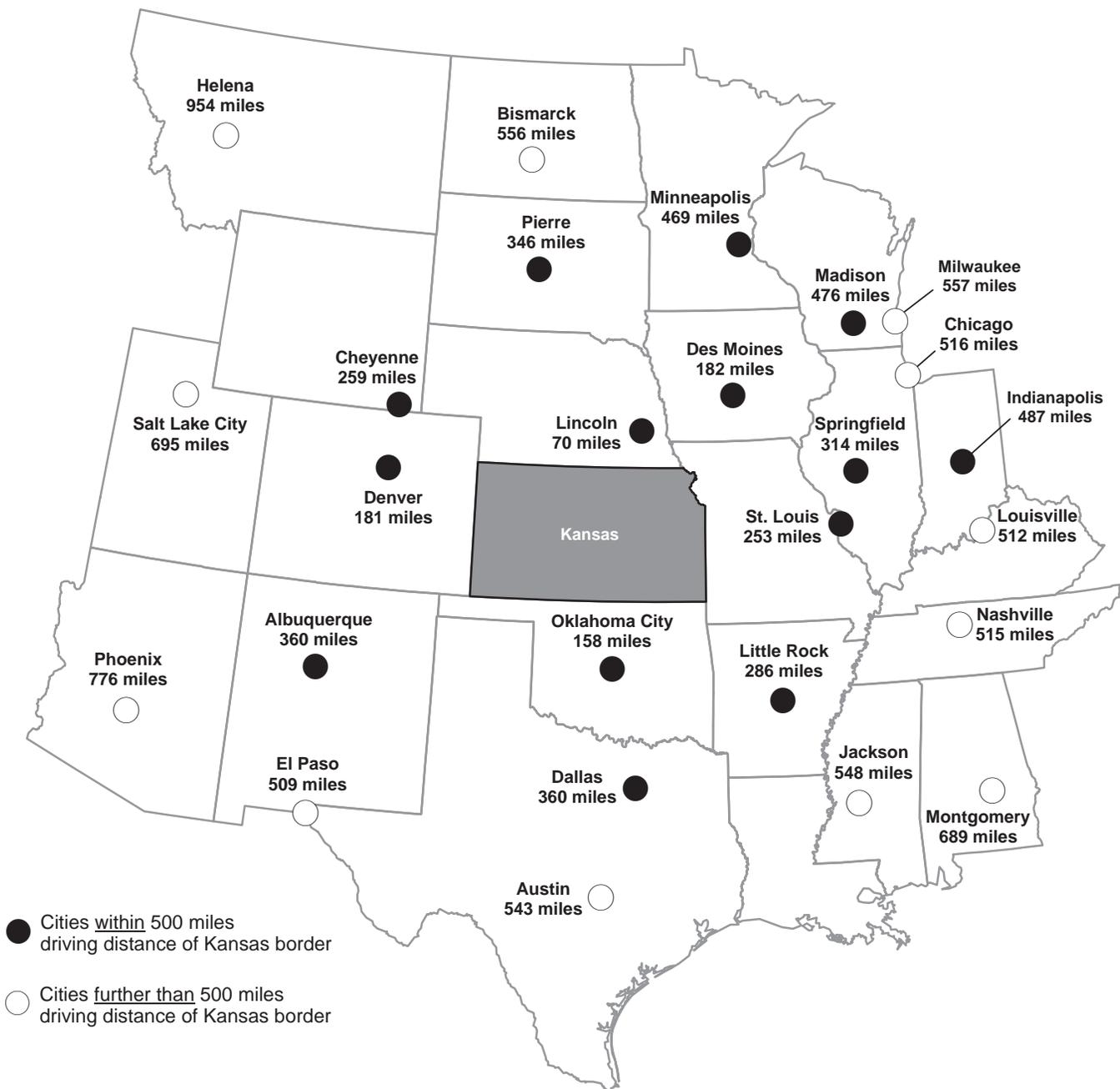
State	Limit On Out-Of-State Travel
Kansas	Limited to 500 road miles from the Kansas border (a)
Colorado	No limit
Iowa	Limited to contiguous states and Kansas
Missouri	No limit (b)
Nebraska	No limit
Oklahoma	No limit
Texas	No limit

(a) No limit on curriculum-related field trips.  
 (b) No limit on single competitions. Tournament competitions are limited to 250 miles, with a one-time exception allowed for each activity each year.  
 Source: Association 2008-09 Handbook and interviews with other state association officials.

**Figure 3-1** summarizes the travel restrictions for Kansas and the comparison states. As the figure shows, four comparison states have no limits. Missouri has some limits but grants exceptions.

**Figure 3-2** on page 19 shows a sample of major cities that are inside and outside the Kansas Association’s current 500-mile limit. As the map shows, the current 500-mile travel restriction allows students in Kansas schools to travel to major cities in 13 states.

Figure 3-2  
Major U.S. Cities Within and Outside of the Association's Current 500 Mile Out-Of-State Travel Restriction



Source: KAHSAA travel restrictions and MapQuest.com estimates of driving distances between the Kansas border and major U.S. cities.

**Unlike other states, Kansas has different out-of-State travel policies for competitive events and for non-competitive “field trip” events.** The 500-mile limit only applies to competitive events where awards, ratings, or rankings are given out. Sporting events by their very nature are competitive, although activities such as forensics and debate are competitive as well.

The Association’s 500-road-mile limit does not apply to non-competitive “field trip” events—such as a band trip to participate in the Macy’s Day Parade. It appears that Kansas is the only Big 12 comparison state to have different policies for competitive and non-competitive activities.

The Association’s Executive Director told us that non-competitive field trips aren’t subjected to the 500-road-mile travel limit because they are related to a student’s curriculum and academic development and academic eligibility rules to participate don’t apply.

Regardless of the reason for these differences, it’s true that student travel for outside activities regulated by the Association sometimes is limited and sometimes isn’t. In addition, the Association doesn’t regulate some student activities—including vocational and technical activities like Future Farmers of America—so those activities also aren’t subject to the Association’s travel restrictions.

**About one-third of the coaches we surveyed think the 500-mile out-of-State travel limit is too restrictive.** The results of our survey are shown in *Figure 3-3*.

Percent that think the 500 mile restriction is...	Association Board Members	School Administrators	School Coaches
<b>Too Restrictive</b>	23%	15%	33%
<b>Just Right</b>	72%	62%	51%
<b>Not Restrictive Enough</b>	5%	23%	16%

Source: Survey of school coaches, administrators, and Association board members.

As the figure shows, about half the coaches who responded thought the policy provided the right amount of restriction. However, one-third thought the 500-mile limit was too restrictive.

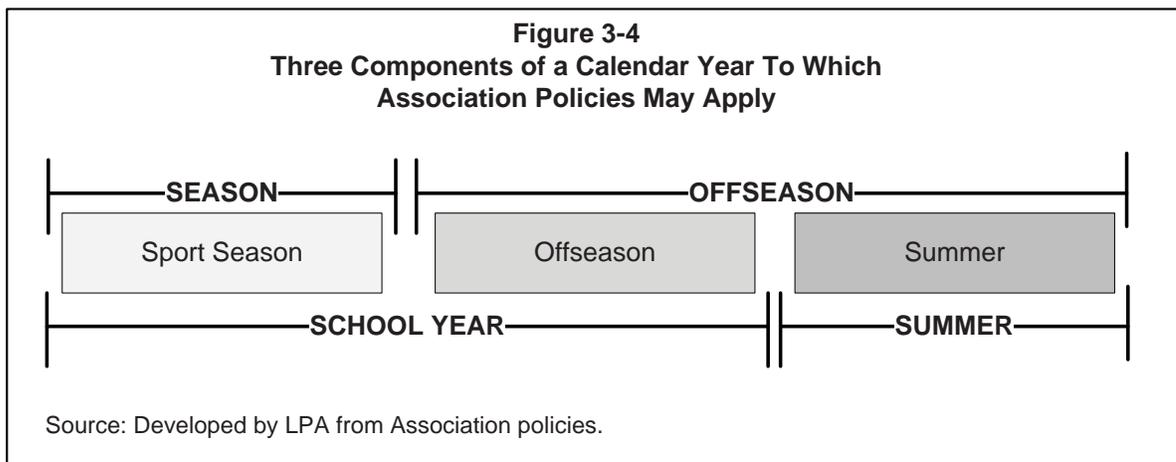
When we analyzed the coaches’ responses further, we noted that coaches from large schools were more likely to think the limit was too restrictive, while coaches from smaller schools generally thought the policy was not restrictive enough. School administrators generally were more satisfied with the travel limit. One high school coach said:

*“I feel that the 500-mile rule regarding travel should be eliminated. If a team wants to and has the means to travel, they should not be restricted to where they go. There are much fewer destinations within 500 miles of Kansas than there are for other states that have a similar rule. We should at least be allowed to petition KSHSAA to travel if a great opportunity presents itself.”*

***Kansas Wasn't Significantly Different Than the Comparison States In Policy Areas Related To Premier Team Participation, Length of Season and Contact with Coaches***

Some policies, such as travel, relate to all activities. However, policies related to season length and coach contact are more sports centered. In reviewing the policies related to the number of games and season lengths allowed, we had to select a handful of sports to serve as indicators. Because they are core sports offered in many high schools and comparative information was readily available, we compared other states' policies for the following sports: baseball, basketball, football, soccer, softball, and volleyball.

Policies regulating such things as athletes' participation with private premier teams, the number of games allowed per season, the season length in calendar days, and the contact allowed between coaches and athletes can vary based upon the time of year. For example, different regulations apply to summer versus the school year. **Figure 3-4** shows the three components of a year in which policies may vary.



As the figure shows, the three components of a year can also be grouped into two categories: school year vs. summer and sport season vs. offseason. In Kansas and the comparison states, different Association rules often apply to the different components.

**For “premier-team” participation, the Kansas Association’s policies are more restrictive than some states during the sport season, but are in-line with those states during the offseason.** Premier teams—including club teams and Amateur Athletic Unions (AAU)—are groups of athletes organized outside the school system by private coaches or parents for the purpose of continued competition throughout the year. Typically these teams charge a registration fee, travel extensively to play against other private teams, and participate in tournaments. **Figure 3-5** on the following page compares the premier-team participation allowed by Kansas and the comparison states.

**Figure 3-5  
Comparison of Policies Allowing Athlete Participation with Private Premier Teams  
During the School Year  
and During the Summer**

State	School Year		Summer
	Allow Participation <u>During</u> the Sport Season	Allow Participation <u>Outside</u> of the Sport Season	Allow Participation <u>During</u> Summer
<b>Kansas</b>	<b>No (a)</b>	<b>Yes</b>	<b>Yes</b>
<b>Colorado</b>	Yes	Yes	Yes
<b>Iowa</b>	Varies by local school board decision	Varies by local school board decision	Yes
<b>Missouri</b>	No	Varies by local school board decision	Yes
<b>Nebraska</b>	No	Yes	Yes
<b>Oklahoma</b>	Yes	Yes	Yes
<b>Texas</b>	Yes	Yes	Yes

(a) Kansas doesn't allow premier team participation in the same sport being played at the high school. For example, a student can't play premier team basketball during high school basketball season.  
Source: Association 2008-09 Handbook and interviews with other state association officials.

As the figure shows:

- Kansas, Nebraska, and Missouri don't allow premier-team participation during the sport season. For example a high school athlete can't play premier-team basketball during the high school basketball season.
- All states allow students to participate on premier teams during the summer. Further, Kansas and four other states allow students to participate on premier teams during the school year offseason. For example, a high school athlete can play premier team basketball when the high school basketball season is over, such as during the baseball season.

The restrictions on premier-team participation don't apply to an individual seeking private instruction. Athletes are allowed to receive one-on-one private instruction at anytime during the year, including the sport season. Also, athletes are allowed unlimited participation with Olympic development programs.

Both school administrators and coaches we surveyed were split on their opinions about the amount of premier-team participation students should be allowed. About 30% of both groups would like less premier-team participation to be allowed, but about 20% of both groups would like more participation to be allowed. One high school coached said:

*"I believe that an athlete's participation on premier/club teams during the season should be a decision between coach, athlete and school, and not restricted beyond what each high school coach feels comfortable allowing while a member of the high school team."*

Conversely, another high school coach said:

*“If KSHSAA does not stop participation in club teams, they will no longer have basketball programs in Kansas. The USVBA [United State Volleyball Association] and soccer programs outside of school during the basketball season are killing us.”*

**For a selection of sports, we noted large differences in season lengths between states and between sports, but Kansas tends to be near the middle.** We reviewed readily available information from the National Federation of State High School Associations for a sample of sports. **Figure 3-6** compares the number of regular-season games, post-season games, and season lengths in calendar days for Kansas and the comparison states, as a group.

**Figure 3-6**  
**Range of Number of Games Allowed and Season Lengths For a Selection of Sports**  
**For Six Comparison States and Kansas**  
**(2007-08)**

Sport	6-State Range of Season Games			KS (Actual)	6-State Range of Post-Season Games			KS (Actual)	6-State Range of Season Calendar Days			KS (Actual)
	Min	Max	Avg		Min	Max	Avg		Min	Max	Avg	
Baseball	17	(a)	24	20	5	7	6	6	76	134	95	88
Basketball (boys)	17	22	20	20	5	10	7	8	116	164	132	113
Basketball (girls)	17	22	20	20	5	10	7	8	110	164	130	113
Football	9	10	10	9	3	7	5	5	96	138	114	103
Soccer (boys)	12	20	15	16	4	7	6	6	76	131	93	82
Soccer (girls)	12	20	15	16	4	7	6	6	76	131	93	88
Softball	17	40	22	20	5	8	7	6	60	131	80	88
Volleyball	14	23	17	40	6	9	7	10	70	110	89	75

(a) the number of regular season games is listed as unlimited for Nebraska.

Source: National Federation of State High School Associations' 2008-09 Handbook and interviews with association officials in Kansas and comparison states.

As the figure shows, the number of regular- and post-season games allowed varies widely between states and between sports. For example, our six comparison states allow 12-20 soccer matches in a season, but only allow 9-10 football games a season.

The number of games allowed in Kansas tends to be close to the average of the comparison states. However, Kansas' season length in calendar days for most sports is slightly below the average. The Association Executive Director told us season lengths are set to ensure sports don't overlap so the athletes can participate in more than one sport.

Perhaps for this reason, about a quarter of school coaches responding to our survey thought there wasn't enough practice time during the sport season. Further, about one-third thought there were too few games. One high school coach said:

"I would like to have more practice time at the beginning of the season to work with the team. As it is we have about a week of practice before the meets begin. I would like to have a couple of weeks before winter break. This way I could have them work on specific skills over break."

**Kansas' restrictions on how much contact is allowed between a coach and athlete during the offseason are similar to many of the six comparison states.** Clearly coaches have a lot of contact with students during the sport season. However, activity associations regulate how much contact coaches can have with athletes, if any, during the offseason.

**Figure 3-7**  
**Comparison of Offseason Coaching Contact Policies**

State	Is Offseason Coach Contact Allowed During the <u>School Year</u>	Amount of Coach Contact Allowed During the <u>Summer</u>
Kansas	No	Limited (a)
Colorado	Yes	Unlimited
Iowa	No	Unlimited
Missouri	No	Limited
Nebraska	Yes - limited to small groups	Unlimited
Oklahoma	No - football, basketball, wrestling, and soccer	None - football, basketball, wrestling, and soccer
	Yes - other sports	Unlimited - other sports
Texas	Yes - built into school curriculum	None

(a) Kansas allows 8 weeks of unlimited summer coach contact.  
Source: Association 2008-09 Handbook and interviews with other state association officials.

As noted earlier in *Figure 3-4*, there are two components of the offseason: during the school year and during the summer. *Figure 3-7* compares the offseason coach contact allowed by the associations in Kansas and the comparison states.

As the table shows, Kansas and three other states don't allow offseason contact between coaches and athletes during the school year. This means, for example, the basketball coach can't coach an athlete on basketball skills during baseball season.

During the summer however, Kansas and five other states allow at least

some contact between coaches and athletes. Texas is unique in that practice time is built into the school-day curriculum.

Beginning in May 2009, the Association changed the coaching contact policy to allow more coaching contact in the summer. The new policy allows eight weeks of unlimited contact, two weeks of limited contact with athletes from all sports, and two weeks of non-sport specific conditioning.

***Opinions On Athletic Development Opportunities In Kansas Differ, But Kansas Produces the 2<sup>nd</sup> Highest Number of Big 12 Athletes Per Capita Among Comparison States***

We interviewed several individuals interested in this audit topic and analyzed survey results to better understand concerns that the Kansas Association's policies may hinder student athletic development. **Coaches we surveyed and individuals we interviewed think that certain Association policies hinder opportunities for athletes to develop their skills.** Policies they mentioned include the number of games that can be played in a season, the limitation on out-of-State travel, and the sharing of playoff ticket sales revenue with schools.

Overall, about 40% of the coaches responding to our survey thought that athletes in Kansas didn't have enough opportunities to develop their athletic skills. Coaches in high schools and larger schools (4A-6A) were more likely to think athletes don't have enough opportunities. Conversely, only 15% of school administrators who responded reported that there weren't enough opportunities.

Whether or not students have enough opportunities to develop their athletic skills—and the extent to which policies affect that development—are very difficult concepts to measure. In addition to gathering opinions on the subject, we also attempted to gather objective data that would relate to the issue. To do so, we gathered readily available information for a small selection of sports that shows the number of Big 12 college athletes that come from states in the Big 12 collegiate conference.

**According to the data available, Kansas produces the 2<sup>nd</sup> highest number of Big 12 athletes per capita compared to other Big 12 states in football and men's and women's basketball.** This comparison is based on information from the website Rivals.com, which appears to be the only data available on collegiate athletes. That website has rosters for collegiate sports, and includes information about the home state of each athlete.

Because of data limitations, we were able to compare only three sports: football, men's basketball, and women's basketball.

**Figure 3-8** shows the total number of Big 12 athletes produced and the number of athletes per capita produced by each comparison state for those sports.

Figure 3-8 Total and Per Capita Number of Athletes Produced By Comparison States That Went To Colleges In the Big 12 Collegiate Conference for Football, Men's Basketball, and Women's Basketball (Freshman-Senior) (a)						
State	Total Number of Athletes	Rank	Athletes per 100,000 Home State Residents	Rank	Athletes per 10,000 14-17 year old Home State Residents	Rank
Kansas (a)	145	4	5	2	9	2
Texas	833	1	3	4	6	4
Oklahoma	156	2	4	3	8	3
Missouri	147	3	2	5	4	5
Nebraska	95	5	5	1	9	1
Colorado	77	6	2	7	3	7
Iowa	67	7	2	6	4	6

(a) These data should be used with caution because it represents only three sports, only represents the number of athletes that went to Big 12 schools, and is based on unaudited information collected from the internet.  
Source: Unaudited information from www. Rivals.com

As the figure shows, Texas produced the most athletes currently at Big 12 schools with 833, while Kansas ranked 4<sup>th</sup> with 145 athletes. However, once we adjusted for the population size differences of each state, Texas fell to 4<sup>th</sup> place, while Kansas rose to 2<sup>nd</sup> out of seven states. The number of athletes produced by sport and state is shown in *Appendix B*.

This analysis doesn't cover all college athletes produced by a state; it only accounts for those that went to Big 12 schools for these three sports. For example, Kansas may have produced athletes that went to other colleges in other collegiate conferences—such as the Big East or the Big 10. As a result, this information is not projectable and should be used with caution. However, for these three sports and a selection of schools, Kansas athletes compared favorably.

***Conclusion:***

As this audit has shown, school activity associations can be structured in different ways—partly depending on how their laws are set up or how representative their boards are. Those associations also may implement very different policies covering the same topic. Part of that difference may depend on how many or which types of activities they regulate, and part may depend on the goals of those associations in addressing students' activities.

This audit provides a wealth of information for those who are interested in how different Kansas' Association is from other states, and in how the Association's members—both administrators and coaches—feel about various aspects of the Association's rules and regulations. Although the majority of those members appear to be satisfied with most aspects of those rules and regulations, a significant number are unhappy with some aspects. The Association can use this information as the basis for reviewing its policies in those areas, and for considering whether adjustments are called for to better meet the needs and interests of its member schools and students.

***Recommendations for Executive Action:***

1. The Kansas State High School Activities Association should provide the information presented in this audit report to Board members to determine whether any rules or regulations should be reviewed or revised to better meet the needs and interests of its member schools and students.

## APPENDIX A

### Scope Statement

This appendix contains the scope statement approved by the Legislative Post Audit Committee for this audit on April 29, 2008. This audit was requested by Senator Brownlee.

#### **K-12 Education: Reviewing Issues at the Kansas State High School Activities Association**

The Kansas State High School Activities Association (KSHSAA) is a non-profit educational corporation that regulates middle, junior and high school interscholastic activities in Kansas. The Association offers State championships in ten boys' and girls' sports, and ten additional championships in music activities, debate, speech and drama, and scholars bowl. The Association's membership consists of both public and private schools that are accredited by the State Board of Education, the Independent Schools Association of the Southwest, and other valid accrediting agencies approved by the Association's executive board. For the 2007-08 school year, 361 high schools with enrollments ranging from 14 students to 1,570 students were members of the Association.

The Association's rules are made by its Board of Directors. By law, the Board of Directors must consist of at least 60 members representing the State Board of Education, local boards of education, middle, junior, and high schools, athletic directors, and coaches. The Board of Directors elects from among its members an Executive Board to administer, interpret, and enforce the Association's policies.

Recently, legislators have expressed concerns that the Association's governance structure, with both a Board of Directors and an Executive Board, is cumbersome and makes the Association less responsive to the needs of its member schools. They've also expressed concerns that the Association's policies for sharing the revenue generated by its sanctioned events cause schools to lose money when they host such events. Finally, legislators have expressed concerns that the Association's limits on the lengths of seasons and its restrictions on student-athletes' contact with their coaches hinder the athletic development of Kansas student-athletes.

This performance audit would answer the following questions:

- 1. How does the governance structure of the Kansas High School Activities Association compare to the structures in nearby states?** To answer this question, we would interview officials from the Association, and review relevant documents to understand how the Association's governance structure is set up and its process for adopting rules. We would gather information from nearby states to compare the governance structures of their activity associations to the Association's governance structure. We also would survey coaches, administrators, and school board members from that belong to the Association to find out their opinions regarding the Association's regulation of high school activities, and how responsive school officials think the Association is to the needs of schools and student-athletes. We would conduct additional work as necessary.

2. **How do the Kansas High School Activities Association’s policies on membership fees and sharing gate receipts from athletic events compare to the policies in nearby states?** To answer this question, we would interview officials from the Association, and review documents as necessary to understand the Association’s policies on sharing gate receipts and other fees it charges its members schools. We would review revenue and expenditure information for recent years to determine the sources of revenue for the Association and the types of expenditures it makes. We would gather information from nearby states to compare their policies on membership fees and gate receipts to the Association’s policies. We also would gather information through our survey of coaches, administrators, and school board members to find out if they think the Association’s policies on sharing gate receipts from sanctioned events provide participating schools with enough money to cover their costs. We would conduct additional work as necessary.
  
3. **How do the Kansas High School Activities Association’s policies that regulate the lengths of seasons and the amount of contact between coaches and students compare to the policies in nearby states?** To answer this question, we would interview officials from the Association, and review documents as necessary to understand the Association’s policies regarding the length of season (including limits on the number of games or meets), limitations on coaching contact, rules governing participation with “premier” teams (e.g., traveling teams, AAU), and travel restrictions for a sample of activities and compare the policies adopted for those activities. We would gather information from nearby states to compare their policies on the length of seasons, coaching contact, participation with premier teams, and travel restrictions to the Association’s policies. Through our survey of coaches, administrators, and school board members we would find out their opinions of the Associations policies on season length and coaching contact. We would conduct additional work as necessary.

**Estimated time to complete:** 10-12 weeks

## APPENDIX B

### Total and Per-Capita Number of Big 12 Collegiate Athletes From Big 12 States in Football and Men's and Women's Basketball

This Appendix contains the total and per-capita number of Big 12 collegiate conference athletes produced by states in the Big 12 conference for football, men's basketball, and women's basketball. This analysis includes freshman, sophomore, junior, and senior athletes currently on the sport's roster as of May 2009.

Total Number of Big 12 Athletes by State (Freshman-Senior)				
State	Men's Football	Men's Basketball	Women's Basketball	Total
Kansas	116	15	14	145
Colorado	70	5	2	77
Iowa	56	4	7	67
Missouri	131	5	11	147
Nebraska	86	5	4	95
Oklahoma	129	12	15	156
Texas	732	52	49	833
<b>Total</b>	<b>1,320</b>	<b>98</b>	<b>102</b>	<b>1,520</b>

Number of Big 12 Athletes Per <u>100,000</u> Home-State Residents					
State	Resident Population (2008)	Men's Football	Men's Basketball	Women's Basketball	Total
Kansas	2,802,134	4.14	0.54	0.50	5.17
Colorado	4,939,456	1.42	0.10	0.04	1.56
Iowa	3,002,555	1.87	0.13	0.23	2.23
Missouri	5,911,605	2.22	0.08	0.19	2.49
Nebraska	1,783,432	4.82	0.28	0.22	5.33
Oklahoma	3,642,361	3.54	0.33	0.41	4.28
Texas	24,326,974	3.01	0.21	0.20	3.42

Number of Big 12 Athletes Per <u>10,000</u> 14-17-Year-Old Home-State Residents					
State	14 to 17 Year-old Population (2007)	Men's Football	Men's Basketball	Women's Basketball	Total
Kansas	159,351	7.28	0.94	0.88	9.10
Colorado	264,434	2.65	0.19	0.08	2.91
Iowa	169,169	3.31	0.24	0.41	3.96
Missouri	337,571	3.88	0.15	0.33	4.35
Nebraska	102,063	8.43	0.49	0.39	9.31
Oklahoma	204,134	6.32	0.59	0.73	7.64
Texas	1,421,409	5.15	0.37	0.34	5.86

Source: Unaudited data from www.rivals.com and U.S. Census

## **APPENDIX C**

### **Agency Response**

On June 17, 2009, we provided copies of the draft audit report to the Kansas State High School Activities Association. Its response is included as this Appendix. In general, the Association agreed with the report but didn't indicate whether the recommendation would be implemented or not.

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GARY P. MUSSELMAN, EXECUTIVE DIRECTOR

Assistant Executive Directors: Cheryl Gleason, Rick Bowden, David Cherry, Francine Martin, ~~Boonie Romine~~  
Member of the National Federation of State High School Associations

June 22, 2009



To: Legislative Division of Post Audit and the Post Audit Committee

From: Gary Musselman, KSHSAA Executive Director

**Subject: Post Audit – Reviewing Issues at the Kansas State High School Activities Association**

Attached please find a brief summary of my reflections on the audit report of the Kansas State High School Activities Association prepared by the staff of the Division of Post Audit. The KSHSAA is a private, association of seven-hundred seventy-nine member middle/junior and senior high schools. As an association of accredited, public and private schools, the Association takes pride in its role in the education of Kansas students in grades 7-12, and in the professional and democratic manner in which it conducts its business.

As one develops a deeper understanding of the history of the KSHSAA and the programs and services it provides to its member institutions and the students of Kansas, one can more fully appreciate the complexity of the organization and the role it plays in providing a broad educational program of interscholastic activities, and balancing competing interests.

The organization's rules and policies are adopted through a democratic process, carefully established to provide a voice in governance to each member school. Governance responsibilities (*legislative, management and appeal*) are deliberately and carefully divided among three distinctly separate boards. The current governing structure continues to serve the membership well and provides more individuals the opportunity to serve on governing boards than at any time in the history of the Association.

As always, I am available and willing to answer questions about the Kansas State High School Activities Association and the important role it plays in providing outstanding educational experiences for Kansas children.

Respectfully,

Gary Musselman

Executive Director

**EXECUTIVE BOARD:** President: David Murford, DeSoto; Vice-President: Tamie Preston, Dodge City; Secretary-Treasurer: Bob Jackson, Logan; Eric Armstrong, Hutchinson; Mark Jr., DeSoto; Justin Lockwood, Caney-Caney Valley; Dwight Nichols, Topeka; Galen Unruh, Elbing-Berean Academy; Janet Waugh, Kansas City; Stacey Yurkovich, Olathe-Prairie Trail

### **Chronology of Events Leading to Post Audit Study**

In May of 2008, I was notified the Kansas State High School Activities Association was to be the subject of a legislative post audit study, requested by Senator Karin Brownlee. Prior to receiving that notice, I had appeared before the 2010 Commission in the summer of 2007, the Legislative Education Planning Committee in November of 2007 and worked with the staff of Legislative Research to provide in depth information on the history, operations and governance of the KSHSAA. At her request, I met with Senator Brownlee at the KSHSAA office to provide information on KSHSAA rules, policies and procedures, prior to appearing before the 2010 Commission and the LEPC.

In December of 2007, KSHSAA Assistant Executive Director, Rick Bowden, appeared before the Legislative Post Audit Committee to present a letter from KSHSAA legal counsel, Randall Forbes, and to respond to questions. Mr. Bowden was uniquely qualified to address KSHSAA governance as he chaired the House Education Committee and carried the bill in 1992 which revised KSHSAA governance structure to its present form. Mr. Forbes letter cited the Legislative Post Audit Act, K.S.A. 46-1101 *et.seq.* and the 1995 unanimous decision of the Kansas Supreme Court, *Robinson v. Kansas State High School Activities Association*, which recognized the KSHSAA to be a voluntary, non-profit, private corporation. Mr. Bowden was asked, "What is the KSHSAA hiding or afraid of?" His response was, "The Association is hiding nothing."

Rather than engage in a controversy as to whether the Association is subject to post audit under the statues, the KSHSAA has willingly cooperated with the staff of the Division of Post Audit to ensure transparency and a report that will be of assistance to the Post Audit Committee. To illustrate this point, communications were sent to the administration of all member schools and the Executive Directors of the Big XII Conference state associations, encouraging them to be responsive to requests for information by Post Audit Division staff.

### **Governance & Accountability**

As a voluntary association of member schools, the Association's rules and policies are adopted through a representative, democratic, governance process. Legislative authority is vested in the 78 members of the Board of Directors. Annually 20-25 members of that body are new members, a direct result of term limits in the bylaws and choice by the member schools and their leagues. Each senior high school league has a voting member on the Board of Directors. The result is a continuous infusion of new people and an expanding number of individuals who have a greater understanding of the KSHSAA having been directly responsible for its decision making. Every member school of the KSHSAA is provided the opportunity to propose an amendment or change to any KSHSAA Handbook rule, Bylaw or policy of the Executive Board.

Annually, the Board of Directors selects 9-14 members from its ranks to serve as the Executive Board which carries out the management function of the KSHSAA. The range in size of the Executive Board is to ensure membership from all six classifications, middle/junior high schools, local boards of education,

the state board of education, superintendents, male and female, minority representation, and representation of all four congressional districts.

The eight member, Appeals Board is a third and distinctly separate branch of governance. Per the bylaws, the Appeal Board gives each member school, every student and their parents an opportunity for a direct appeal of a KSHSAA ruling by staff or either of the other two boards.

The KSHSAA Handbook may be accessed in its entirety on the Association's website, enabling not only member schools, but parents and students access to all rules and bylaws.

The current governing structure was enacted in 1992 when the KSHSAA proposed legislation to modify previous statutes. *See K.S.A. 1993 Supp. 72-130 thru 134.* As a direct result of this self initiated governance change, many positive outcomes were achieved. Greater opportunity for more individuals to serve on governing boards was accomplished. New bylaw requirements ensured increased representation of women and minority populations, increasing the diversity of governing boards reflecting Kansas' increasingly diverse population.

In recognition of the changing demographics of our state, another major change enacted was the addition of a second league representative on the Board of Directors, for leagues with combined enrollments of 4,000 students or more. This addressed a belief larger enrollment schools were underrepresented in a unicameral legislative body. In 2003-04, another bylaw modification expanded on that concept, by including a third and fourth representative for leagues with 8,000 and 12,000 students respectively. Ironically, some now opine that power has shifted in the Board of Directors and small enrollment schools are under-represented. They point to a dramatic change in the summer coaching contact rule passed in September of 2008 as an example of a rule that is detrimental to small schools where coaches and athletes are involved in multiple sports and must now deal with conflicting demands on their time.

As it did prior to the 1992 legislation, the KSHSAA continues to operate in compliance with the Kansas Open Records Act and Open Meetings law. Since 1992, all KSHSAA employees under an administrative employment contract file annual Statements of Substantial Interest.

Governing an organization as large, diverse and complex as the KSHSAA with 779 member schools is a dynamic process. Understandably, rules and policies adopted by the membership tend to be in the middle ground. Governance from either extreme of the continuum is not in the best interests of the students and schools of the state. Thoughtful compromise is the basis for nearly all rules and policies adopted in the KSHSAA. Establishing minimum requirements for student's to earn eligibility privileges, is fundamental to the integrity of all programs the Association conducts.

The guiding principle which remains uncompromised is to do what is best for the greatest number of Kansas students. The fundamental purpose of the KSHSAA is to serve the needs of all students under its jurisdiction, not only the gifted, elite, or those financially able or students who would place more importance on sports than academics. KSHSAA rules and policies serve to strengthen the educational mission and foundation of Kansas schools, not undermine it.

The KSHSAA and the fifty other state associations, who together form the National Federation of State High School Associations, also seek to protect young people through the development of rules designed to ensure fair and safe competition, and guard against injury from overuse syndrome. The programs and services of the KSHSAA must serve all children of our state equitably, regardless of their economic status, family circumstance, ability or geography. By the Kansas Supreme Court's own assessment, the most fundamental purpose of the KSHSAA, is to provide schools and students with a level playing field.

### **What Kansas Students Are Telling Us**

The KSHSAA was the second state association in the nation to implement a student advisory committee. Among many activities of our committee, our (SAT) Student Advisory Team developed a survey distributed to all senior high schools in 2005-06. With more than 2700 senior high students (grades 9-12) responding, divided equally between boys and girls, they reported:

91% were satisfied with the number of competitions in their activities.

85% indicated the length of activity seasons was adequate.

72% would like to work more with their school coach in the summer months. (Rule change adopted 9/08)

71% said they felt no pressure to specialize in only one sport.

61% felt that students should not participate in the same sport on a club team during the school season.

Students reported the top three outcomes from their participation in interscholastic activities to be:

1. Fun and enjoyment
2. Teamwork and cooperation with peers
3. Learning self discipline, responsibility, time management and commitment

When asked about the importance of securing athletic scholarships, students indicate that it is certainly a worthy goal, but it is not and should not be the basis for offering a well rounded activities program in schools.

### **Is the KSHSAA Responsive to its Membership?**

Perhaps the best indication is the fact the Association has experienced no member schools opting to withdrawn or non renew membership. There is no obligation for schools to join the KSHSAA. Kansas statutes don't prohibit the formation of other associations to achieve similar ends. As recently as June 15, 2009, the one hundred one member schools in class 1A, voted to finalize a proposal they initiated, which has moved through the process in less than two years. The change to a two division competition format is very significant and demonstrates unequivocally, that the member schools make the rules and policies governing their activities programs. The rule change governing contact by football, volleyball and basketball coaches with athletes in the summer of 2009 is another illustration of the majority voting

for a major rule change. While many may not agree with the new rule, they accept that it was changed by a process that was done openly and democratically by the membership.

In 2006 – 07, the KSHSAA assembled a study committee of eighteen leading Kansas educators, to evaluate the growing concerns for equitable competition between public and private member schools. To the disappointment of some, no immediate rule changes resulted from that process, but the issue continues to have the attention of the membership.

This month, the Association assembled a thirty person Strategic Planning Committee, which included three students from the KSHSAA Student Advisory Committee. With the assistance of the Executive Director of the Illinois High School Association as facilitator, the group developed an updated mission statement, set of belief statements and target areas for the KSHSAA Executive Board to evaluate in the coming year.

### **Fiscal Responsibility to Member Schools**

The KSHSAA operates by the fundamental premise of service to its member schools. By creating an activities association, schools can provide collectively what they cannot individually. By committing to membership, they pledge to help one another in a variety of ways, including scheduling one another to ensure opportunities for all schools and students. Those who would opt for national scheduling must realize the effect that has on schools that lack the resources to do likewise. Member schools and their governing boards are understandably sensitive to fundraising by school teams and organizations. Most schools implement policies regulating such activities. Historically, Kansas schools have looked to the KSHSAA for support in this regard by insisting on bylaws that limit out of state travel for high school competition in all activities. Today more than ever, it is a fiscal issue for Kansas schools and families, and that is not to diminish the impact on the educational process for students and their teachers who coach and direct their activities as well. The data clearly indicates that students who attend school more regularly do better. When teachers who coach are absent from the classroom, the learning of all students is impacted. To that end, Kansas remains the only state association in the nation to continue to do a study every four years, which measures the loss of instructional time for students participating in KSHSAA activities as well as their coaches/directors.

Creating a fiscally responsible financial plan and procedures allows the KSHSAA to conduct state wide programs aimed at developing scholarship, leadership and citizenship in students in addition to programs and competition in fine arts and athletics. Safety and security of student participants is paramount. This April, the Executive Board voted to have the KSHSAA make direct payment to defray 16% of the cost of catastrophic medical and accident insurance for each student participating in activities under jurisdiction of the Association. As a result of that action, the KSHSAA will save the schools of Kansas in excess of \$110,000 and impact every member school of the organization, regardless of size.

Member schools are charged minimal dues. Dues were last increased twenty one years ago. For the 2009-10 school year, the Board of Directors voted in April to reduce dues by 50% as a way to assist all member schools.

Tickets sold at select KSHSAA athletic post season competitions are the major funding source of the operation. The last across the board ticket increase was approved by the Executive Board in 1999. KSHSAA ticket prices range from \$3 to \$7 and will not change for the coming year. According to current NFHS data, Kansas ticket prices continue to rank among the six least expensive state associations in the nation. In addition, the percentage of revenue retained by member schools hosting post season events has been increased by 5 % on two different occasions in recent years. Any member school hosting a KSHSAA post season tournament receives full reimbursement if allowed tournament expenses exceed tournament proceeds. If either party gives up its percentage of the revenue, it is the KSHSAA.

Ticket and financial reports are printed and distributed to all member schools by publication in the monthly *KSHSAA Activities Journal*. Each school receives multiple copies ten months of the year. (No publication is printed in June and July) Schools may also access the Journal via the website. Annually, the KSHSAA contracts for the services of an independent CPA audit firm. Membership of the audit team is purposely rotated each year. Like tournament financial reports and the KSHSAA budget, the annual audit report is approved by the Executive Board and published in the Activities Journal.

Unlike some state associations, the KSHSAA has not engaged in securing corporate sponsorships. This strategy is based on keeping the programs free of commercialism and purely educational for the participants. Neither has the KSHSAA created a foundation for the purpose of depositing reserve funds in a separate corporation. The size of the staff in the KSHSAA office has not increased during my thirteen year tenure as Executive Director. We are one full time position less than we were when I assumed the position in June of 1996.

In 2001, the KSHSAA Board of Directors approved purchase of land and construction of a new headquarters office building. Ground was broken in March of 2001 and the building was occupied in June of 2002. We have completed seven years of operation in the new building. Funds for the new facility came from the proceeds of the sale of the previous building (occupied for 34 years), twenty-five years of savings and revenue from the events operated by KSHSAA. The project was funded by a special obligation bond issued through Shawnee County. No surcharges or apportionments were asked of member schools or fans purchasing tickets for KSHSAA events. At the five year call option of the fifteen year bond, the Executive Board voted unanimously to retire the debt and prudently save the membership \$900,000 of future interest payments.

Since 1993, the fiscal position of the Association has been improved significantly by the execution of a merchandise program for all KSHSAA championship events, in all activities, regardless of size. In addition to generating a new source of revenue for the member schools hosting state championship events and the Association, the program ensures equal treatment and respect for all activities and fine arts programs. Items available at all events are of the same quality and price, and feature designs selected by the KSHSAA Student Advisory Team. The program involves the sale of souvenir shirts and hats all KSHSAA state championship events in athletics, scholars bowl and the fine arts festivals and competitions.

Prudent fiscal management over the course of thirty years has enabled the KSHSAA to be in a sound position and avoid being a financial burden to its membership. Reserve funds provide the ability to handle maintenance and replacement of large capital items, such as print shop and technology equipment. Reserves also help avoid deferring maintenance of the Association's building and property going forward.

In the past two years, the Executive Board approved unprecedented emergency donations of \$10,000 each, to the school districts of Greensburg and Chapman to assist in restoring their activities programs for their students following the tornados which devastated both schools. Those instances have given rise to preliminary discussions about a way to create an emergency fund to assist schools who might have future needs of a similar nature. Other concepts discussed have included college scholarships for students having interest in teaching and working with activities and possible reinstatement of travel reimbursement to schools participating in playoff contests, as was done in football, basketball and wrestling, prior to 1995. The decision to discontinue reimbursements occurred during the term of the previous Executive Director, and was based on concerns regarding equity.

The KSHSAA on more than one occasion has utilized reserves to purchase materials for distribution to its member schools. Recent examples include purchase of a copy of the NFHS Sports Medicine Handbook for all 779 schools, and professional development materials for volunteers who serve as public address announcers at member school events.

Finally, reserve funds carefully accumulated over three decades, serve as a hedge against potential catastrophes, such as pandemic flu and its potential fiscal impact on the KSHSAA's financial position, as well as natural disasters like the 1966 tornado which devastated the KSHSAA headquarters in downtown Topeka.

Though the Association maintains appropriate insurance for all of its operations, procedures and facilities, it does not have the protection of the Kansas tort claims cap with respect to liability judgements. Given the recent multi-million dollar judgment against the Michigan High School Athletic Association in a case brought by parents over a rule governing seasons of competition, state associations are well advised to have reserves to draw on if judgments are issued against them.

The KSHSAA continues to seek the counsel of our auditor regarding appropriate levels of reserves to maintain as a 501 c-3 organization.

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**GARY P. MUSSELMAN, EXECUTIVE DIRECTOR**

Assistant Executive Directors: Cheryl Gleason, Rick Bowden, David Cherry, Francine Martin, Reggie Romine  
*Member of the National Federation of State High School Associations*

June 30, 2009

Barbara J. Hinton

Legislative Post Auditor

RE: Recommendation

Please excuse my oversight in not adding this to my response previously submitted. I will be distributing copies of the Post Audit performance audit report to the Executive Board for their review and consideration immediately following the release of the report. By providing KSHSAA Executive Board members with copies immediately, they will have time to evaluate the report in preparation for their next meeting, September 15, 2009.

Respectfully,

Gary Musselman

Executive Director

The attached supplementary material was provided to the Legislative Post Audit Committee on July 1, 2009.

The top two tables expand on the data contained in *Figure 3-6* on page 23 of the audit report. The bottom table expands on information contained in *Figure 1-1* on page 7.

**Total Number of Regular Season and Post-Season Games Played In Kansas  
By High School Classification, by Sport  
(2007-08) (a)**

Sport	High School Classification					
	1A	2A	3A	4A	5A	6A
Baseball	25-26	25-26	25-26	26	25	25
Basketball (boys)	27-28	26	26	26	25	25
Basketball (girls)	27-28	26	26	26	25	25
Football (b)	14	14	14	14	13	13
Soccer (boys)	21-22	21-22	21-22	21-22	21	21
Soccer (girls)	21-22	21-22	21-22	21-22	21	21
Softball	25-26	25-26	25-26	26	25	25
Volleyball	49-50	48	48	48	47	47

(a) In some instances, the number of games played varies based upon regional seed.

(b) Schools classified as 8-man football schools play a total 13 games.

Source: Association 2008-09 Handbook and information from Association staff

**Maximum Number of Regular Season and Post-Season Games  
Played in Comparison States  
(2007-08)**

Sport	KS	CO	NE	IA (a)	MO	OK	TX
Baseball	26	24	25	47	27	28	24
Basketball (boys)	28	24	25	29	25	32	28
Basketball (girls)	28	24	25	--	25	32	28
Football	14	13	13	13	17	15	16
Soccer (boys)	22	20	20	19	27	16	22
Soccer (girls)	22	20	20	--	27	16	22
Softball	26	24	25	--	25	28	24
Volleyball	50	28	n/a	--	25	19	30

(a) Iowa's association doesn't regulate girl's sports.

Source: National Federation of State High School Associations' 2008-09 Handbook and interviews with association officials in Kansas and comparison states.

**Representation of the Kansas Association's Board of Directors  
By High School Classification  
(2009)**

	High School Classification					
	1A	2A	3A	4A	5A	6A
Number of Board Members (a)	11	7	11	11	8	13
Schools Represented	101	64	64	64	32	32
Average Number of Schools Represented per Board Member	9	9	6	6	4	2
Students Represented	5,390	6,304	10,312	20,549	22,782	40,491
Average Number of Students Represented Per Board Member	490	901	937	1,868	2,848	3,115

(a) Includes only Board members selected based on high school classification and doesn't include Board members representing middle/junior high schools, private associations, and the State Board of Education.

Source: Association Handbook 2008-09 and classification information provided by Association staff.

**Legislative Division of Post Audit  
Performance Audit Reports on  
Education (K-12)  
Issued In Recent Years**

08PA25	Reviewing School Districts' At-Risk and Professional Development Programs	December 2008
08PA10	School Districts' Use of Additional State Funding	June 2008
07PA31	Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs	April 2008
08PA09	Estimating the Impact of a Second Count Date on School District Funding	February 2008
07PA30	K-12 Education: Reviewing Issues Related to Special Education Funding	December 2007
07PA28	Kan-ed: A K-GOAL Audit Determining Whether It's Achieving the Intended Results	October 2007
07PA29	K-12 Education: Determining the Reasons for Variations in Virtual School Costs	October 2007
07PA10	K-12 Education: Reviewing the Cost of Vocational Education Programs	August 2007
07PA03	K-12 Education: Reviewing the Research on Charter School Performance	May 2007
07PA11	K-12 Education: Teacher Recruitment and Retention Strategies	April 2007
07PA09	K-12 Education: Reviewing Issues Related to Virtual Schools	April 2007
07PA14	K-12 Education: Comparing the Centralization of School District Accounting in Different States	February 2007
07PA02	K-12 Education: Alternative Models for Organizing Middle Schools and High Schools (school audit)	February 2007
06PA12.2	K-12 Education: Reviewing Free-Lunch Student Counts Used as the Basis for At-Risk Funding, Part II	December 2006
06PA12	K-12 Education: Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding, Part I	November 2006
06PA11	K-12 Education: Reviewing Issues Related to Developing and Retaining Teachers and School Principals	July 2006
05PA19	Cost Study Analysis: Estimating the Costs of K-12 Education Using Two Approaches	January 2006