

thereto, and the open records act as provided in K.S.A. 45-215 et seq., and amendments thereto.

Sec. 33. From and after July 1, 2015, K.S.A. 2014 Supp. 72-3607 is hereby amended to read as follows: 72-3607. (a) There is hereby established in every school district which has developed and is operating a parent education program for which grants are awarded under this act a fund which shall be called the parent education program fund, which fund shall consist of all moneys deposited therein or transferred thereto according to law. Notwithstanding any other provision of law, all moneys received by the school district from whatever source for a parent education program operated under this act shall be credited to the fund established by this section. Amounts deposited in the parent education program fund ~~shall~~ *may be used exclusively* for the payment of expenses directly attributable to the program ~~or for general operating expenses of the school district as approved by the board of education.~~

may be transferred to the general fund

~~(b) Any unencumbered balance of moneys remaining in the parent education program fund of a school district on June 30 of the current school year, may be expended in the school year that immediately succeeds such date by the school district for general operating expenses of the school district as approved by the board of education.~~

Sec. 34. From and after July 1, 2015 K.S.A. 2014 Supp. 72-3711 is hereby amended to read as follows: 72-3711. K.S.A. 2014 Supp. 72-3711 through ~~72-3716~~ 72-3715, and amendments thereto, shall be known and may be cited as the virtual school act.

Sec. 35. From and after July 1, 2015, K.S.A. 2014 Supp. 72-3712 is hereby amended to read as follows: 72-3712. As used in the virtual school act:

(a) "Virtual school" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

(b) "School district" means any school district which offers a virtual school.

(c) Except as provided by the virtual school act, words and phrases shall have the meanings ascribed thereto in ~~the school district finance and quality performance act section 5, and amendments thereto.~~

Sec. 36. From and after July 1, 2015, K.S.A. 2014 Supp. 72-3715 is

1 multiply the total number of such pupils by \$5,600;

2 (B) determine the number of pupils enrolled in virtual school on a  
3 part-time basis, excluding those pupils who are over 18 years of age, and  
4 multiply the total number of such pupils by \$4,045; and

5 (C) add the amounts calculated under subsections (d)(1)(A) and (d)  
6 (1)(B). The resulting sum is the amount of virtual school state aid the  
7 school district shall receive.

8 (2) For school year 2016-2017, and each school year thereafter:

9 (A) Determine the number of pupils enrolled in virtual school on a  
10 full-time basis, excluding those pupils who are over 18 years of age, and  
11 multiply the total number of such pupils by \$5,600;

12 (B) determine the number of pupils enrolled in virtual school on a  
13 part-time basis, excluding those pupils who are over 18 years of age, and  
14 multiply the total number of such pupils by \$1,700; and

15 (C) add the amounts calculated under subsections (d)(1)(A) and (d)  
16 (1)(B). The resulting sum is the amount of virtual school state aid the  
17 school district shall receive.

18 (3) For purposes of this subsection:

19 (A) "Full-time" means attendance in a virtual school for no less than  
20 six hours as determined pursuant to subsection (b).

21 (B) "Part-time" means attendance in a virtual school for less than six  
22 hours as determined pursuant to subsection (b).

23 (e) There is hereby established in every school district a fund which  
24 shall be called the virtual school fund, which fund shall consist of all  
25 moneys deposited therein or transferred thereto according to law. ~~Moneys~~  
26 ~~received as virtual school state aid shall be deposited in the general fund of~~  
27 ~~the school district and transferred to the virtual school fund of the district.~~  
28 The expenses of a school district directly attributable to virtual schools  
29 offered by a school district shall ~~and general operating expenses of the~~  
30 ~~school district as approved by the board of education~~ may be paid from the  
31 virtual school fund. The cost of an advance placement course provided to a  
32 pupil described in subsection (d)(2)(D) by a virtual school shall be paid by  
33 the virtual school.

34 Any balance remaining in the virtual school fund at the end of the  
35 budget year shall be carried forward into the virtual school fund for  
36 succeeding budget years. Such fund shall not be subject to the provisions  
37 of K.S.A. 79-2925 through 79-2937, and amendments thereto.

38 ~~Any unencumbered balance of moneys remaining in the virtual school~~  
39 ~~fund of a school district on June 30 of the current school year, may be~~  
40 ~~expended in the school year that immediately succeeds such date by the~~  
41 ~~school district for general operating expenses of the school district as~~  
42 ~~approved by the board of education.~~

43 In preparing the budget of such school district, the amounts credited to

Amounts deposited in the virtual school fund may be transferred to the general fund of the school district as approved by the board of education.

1 establishment, operation and maintenance of the child care facility.  
2 Revenues from fees collected by a board under this section shall be  
3 deposited in the general fund of the school district and shall be considered  
4 reimbursements to the district for the purpose of the ~~school district finance~~  
5 ~~and quality performance act~~ *classroom learning assuring student success*  
6 *act, section 4 et seq., and amendments thereto*, and may be expended  
7 whether the same have been budgeted or not and amounts so expended  
8 shall not be considered operating expenses.

9 (c) Every school district which establishes, operates and maintains a  
10 child care facility shall be subject to the provisions contained in article 5 of  
11 chapter 65 of Kansas Statutes Annotated, *and amendments thereto*.

12 (d) As used in this section, the term "child" means any child who is  
13 three years of age or older, and any infant or toddler whose parent or  
14 parents are pupils or employees of a school district which establishes,  
15 operates and maintains, or cooperates in the establishment, operation and  
16 maintenance of, a child care facility under authority of this act.

17 Sec. 54. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8237 is  
18 hereby amended to read as follows: 72-8237. (a) The board of education of  
19 any school district may: (1) Establish, operate and maintain a summer  
20 program for pupils; (2) enter into cooperative or interlocal agreements  
21 with one or more other boards of education for the establishment,  
22 operation and maintenance of a summer program for pupils; and (3)  
23 prescribe and collect fees for providing a summer program for pupils or  
24 provide such program without charge.

25 (b) Fees for providing a summer program for pupils shall be  
26 prescribed and collected only to recover the costs incurred as a result of  
27 and directly attributable to the establishment, operation and maintenance  
28 of the program.

29 (c) No school district may collect fees for providing a summer  
30 program for pupils required to attend such a program in accordance with  
31 the provisions of law, rules and regulations of the state board of education,  
32 policy of the board of education, or an individualized education plan  
33 developed for an exceptional child.

34 (d) There is hereby established in every district which establishes,  
35 operates and maintains a summer program a fund which shall be called the  
36 summer program fund, which fund shall consist of all moneys deposited  
37 therein or transferred thereto according to law. All moneys received by a  
38 district from fees collected under this section or from any other source for  
39 summer programs shall be credited to the summer program fund. ~~The~~  
40 ~~expenses of a district directly attributable to summer programs shall be~~  
41 ~~paid from the summer program fund~~ *Amounts deposited in the summer*  
42 *program fund may be used for the payment of expenses directly*  
43 *attributable to the program or* ~~[for general operating expenses] of the~~

may be transferred to the general fund

1 *school district as approved by the board of education.*

2 ~~Any unencumbered balance of moneys remaining in the summer~~  
3 ~~program fund of a school district on June 30 of the current school year,~~  
4 ~~may be expended in the school year that immediately succeeds such date~~  
5 ~~by the school district for general operating expenses of the school district~~  
6 ~~as approved by the board of education.~~

7 (c) As used in this section, the term "summer program" means a  
8 program which is established by the board of education of a school district  
9 and operated during the summer months for the purpose of giving remedial  
10 instruction to pupils or for the purpose of conducting special projects and  
11 activities designed to enrich and enhance the educational experience of  
12 pupils, or for both such purposes.

13 Sec. 55. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8249 is  
14 hereby amended to read as follows: 72-8249. (a) There is hereby  
15 established in every school district a special reserve fund. Moneys in such  
16 fund shall be used to:

17 (1) Pay claims, judgments, expenses and other purposes relating to  
18 health care services, disability income benefits and group life insurance  
19 benefits as authorized by K.S.A. 72-8415a, and amendments thereto;

20 (2) pay costs relating to uninsured losses; and

and

21 (3) pay the cost of workers compensation insurance and workers  
22 compensation claims, awards, expenses and other purposes authorized by  
23 the workers compensation act; and

24 ~~(4) pay general operating expenses of the school district as approved~~  
25 ~~by the board of education.~~

. Moneys in such fund may be  
transferred to the general fund

26 (b) Any balance remaining in the special reserve fund at the end of  
27 the budget year shall be carried forward into that reserve fund for  
28 succeeding budget years. Such fund shall not be subject to the provisions  
29 of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing  
30 the budget of such school district, the amounts credited to and the amount  
31 on hand in the special reserve fund, and the amount expended therefrom  
32 shall be included in the annual budget for the information of the residents  
33 of the school district. Interest earned on the investment of moneys in any  
34 such fund shall be credited to that fund.

35 Sec. 56. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8250 is  
36 hereby amended to read as follows: 72-8250. (a) There is hereby  
37 established in every school district a textbook and student materials  
38 revolving fund. Moneys in such fund shall be used to:

39 (1) Purchase any items designated in K.S.A. 72-5389, and  
40 amendments thereto;

41 (2) pay the cost of materials or other items used in curricular,  
42 extracurricular or other school-related activities; and

and

43 (3) purchase textbooks as authorized by K.S.A. 72-4141, and

1 amendments thereto ~~and~~

2 ~~(1) for general operating expenses of the school district as approved~~  
3 ~~by the board of education.~~

4 (b) Any balance remaining in the textbook and student materials  
5 revolving fund at the end of the budget year shall be carried forward into  
6 that fund for succeeding budget years. Such fund shall not be subject to the  
7 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.  
8 In preparing the budget of such school district, the amounts credited to and  
9 the amount on hand in the textbook and student materials revolving fund,  
10 and the amount expended therefrom shall be included in the annual budget  
11 for the information of the residents of the school district. Interest earned on  
12 the investment of moneys in any such fund shall be credited to that fund.

13 ~~Any unencumbered balance of moneys remaining in the textbook and~~  
14 ~~student materials revolving fund of a school district on June 30 of the~~  
15 ~~current school year, may be expended in the school year that immediately~~  
16 ~~succeeds such date by the school district for general operating expenses of~~  
17 ~~the school district as approved by the board of education in an amount not~~  
18 ~~to exceed  $\frac{1}{4}$  of the unencumbered balance of the school district's textbook~~  
19 ~~and student materials revolving fund.~~

20 Sec. 57. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8251 is  
21 hereby amended to read as follows: 72-8251. Whenever a school district is  
22 required by law to make any payment during the month of June and there  
23 is insufficient revenue to make such payment as a result of the payment of  
24 state aid after the date prescribed by the state board of education pursuant  
25 to ~~K.S.A. 72-6417 or 72-6434~~ section 7, and amendments thereto, the  
26 school district shall make such payment as soon as moneys are available.

27 Sec. 58. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8302 is  
28 hereby amended to read as follows: 72-8302. (a) The board of education of  
29 a school district may provide or furnish transportation for pupils who are  
30 enrolled in the school district to or from any school of the school district or  
31 to or from any school of another school district attended by such pupils in  
32 accordance with the provisions of an agreement entered into under  
33 authority of K.S.A. 72-8233, and amendments thereto.

34 (b) (1) When any or all of the conditions specified in this provision  
35 exist, the board of education of a school district shall provide or furnish  
36 transportation for pupils who reside in the school district and who attend  
37 any school of the school district or who attend any school of another  
38 school district in accordance with the provisions of an agreement entered  
39 into under authority of K.S.A. 72-8233, and amendments thereto. The  
40 conditions which apply to the requirements of this provision are as  
41 follows:

42 (A) The residence of the pupil is inside or outside the corporate limits  
43 of a city, the school building attended is outside the corporate limits of a

. Moneys in such fund may be  
transferred to the general fund

1 and amendments thereto, may transfer moneys from its general fund to the  
2 special reserve fund of the district as provided by ~~K.S.A. 72-6428~~ section  
3 19, and amendments thereto.

4 (b) Any community college that elects to become a self-insurer under  
5 the provisions of K.S.A. 72-8414, and amendments thereto, may transfer  
6 such amounts from its general fund to the health care services reserve fund  
7 or the disability income benefits reserve fund, or the group life benefit  
8 reserve fund, or all three, as may be deemed necessary to meet the cost of  
9 health care services or disability income benefits, or group life insurance  
10 claims, whichever is applicable.

11 Sec. 62. From and after July 1, 2015, K.S.A. 2014 Supp. 72-8804 is  
12 hereby amended to read as follows: 72-8804. (a) Any moneys in the capital  
13 outlay fund of any school district and any moneys received from issuance  
14 of bonds under K.S.A. 72-8805 or 72-8810, and amendments thereto, may  
15 be used for the purpose of the acquisition, construction, reconstruction,  
16 repair, remodeling, additions to, furnishing, maintaining and equipping of  
17 school district property and equipment necessary for school district  
18 purposes, including: (1) Acquisition of computer software; (2) acquisition  
19 of performance uniforms; (3) housing and boarding pupils enrolled in an  
20 area vocational school operated under the board of education; (4)  
21 architectural expenses; (5) acquisition of building sites; (6) undertaking  
22 and maintenance of asbestos control projects; (7) acquisition of school  
23 buses; and (8) acquisition of other fixed assets, *and, subject to the*  
24 *provisions of section 19, and amendments thereto, may be* ~~used for general-~~  
25 ~~operating expenses~~ *of the school district as approved by the board of*  
26 *education.*

transferred to the general fund

27 (b) The board of education of any school district is hereby authorized  
28 to invest any portion of the capital outlay fund of the school district which  
29 is not currently needed in investments authorized by K.S.A. 12-1675, and  
30 amendments thereto, in the manner prescribed therein, or may invest the  
31 same in direct obligations of the United States government maturing or  
32 redeemable at par and accrued interest within three years from date of  
33 purchase, the principal and interest whereof is guaranteed by the  
34 government of the United States. All interest received on any such  
35 investment shall upon receipt thereof be credited to the capital outlay fund.

36 Sec. 63. K.S.A. 2014 Supp. 72-8814, as amended by section 54 of  
37 2015 House Substitute for Senate Bill No. 4, is hereby amended to read as  
38 follows: 72-8814. (a) There is hereby established in the state treasury the  
39 school district capital outlay state aid fund. Such fund shall consist of all  
40 amounts transferred thereto under the provisions of subsection (c).

41 (b) ~~In each school year~~ *For school year 2014-2015*, each school  
42 district which levies a tax pursuant to K.S.A. 72-8801 et seq., and  
43 amendments thereto, shall be entitled to receive payment from the school

1 major importance in support of the charges upon which a proposed  
2 suspension or expulsion from school is based, or in determination of  
3 material questions of fact.

4 Sec. 65. From and after July 1, 2015, K.S.A. 2014 Supp. 72-9509 is  
5 hereby amended to read as follows: 72-9509. (a) There is hereby  
6 established in every school district a fund which shall be called the  
7 bilingual education fund, which fund shall consist of all moneys deposited  
8 therein or transferred thereto according to law. ~~The expenses of a district~~  
9 ~~directly attributable to such bilingual education programs shall be paid~~  
10 ~~from the bilingual education fund. Amounts deposited in the bilingual~~  
11 ~~education fund may be used for the payment of expenses directly~~  
12 ~~attributable to bilingual education or [for general operating expenses] of~~  
13 ~~the school district as approved by the board of education.~~

may be transferred  
to the general fund

14 (b) Any balance remaining in the bilingual education fund at the end  
15 of the budget year shall be carried forward into the bilingual education  
16 fund for succeeding budget years. Such fund shall not be subject to the  
17 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.  
18 In preparing the budget of such school district, the amounts credited to and  
19 the amount on hand in the bilingual education fund, and the amount  
20 expended therefrom shall be included in the annual budget for the  
21 information of the residents of the school district. Interest earned on the  
22 investment of moneys in any such fund shall be credited to that fund.

23 ~~Any unencumbered balance of moneys remaining in the bilingual~~  
24 ~~education fund of a school district on June 30 of the current school year,~~  
25 ~~may be expended in the school year that immediately succeeds such date~~  
26 ~~by the school district for general operating expenses of the school district~~  
27 ~~as approved by the board of education.~~

28 (c) Each year the board of education of each school district shall  
29 prepare and submit to the state board a report on the bilingual education  
30 program and assistance provided by the district. Such report shall include  
31 information specifying the number of pupils who were served or provided  
32 assistance, the type of service provided, the research upon which the  
33 district relied in determining that a need for service or assistance existed,  
34 the results of providing such service or assistance and any other  
35 information required by the state board.

36 Sec. 66. From and after July 1, 2015, K.S.A. 2014 Supp. 72-9609 is  
37 hereby amended to read as follows: 72-9609. There is hereby established  
38 in every school district a fund which shall be called the professional  
39 development fund, which fund shall consist of all moneys deposited  
40 therein or transferred thereto according to law. All moneys received by the  
41 school district from whatever source for professional development  
42 programs established under this act shall be credited to the fund  
43 established by this section. ~~The expenses of a school district directly~~

1 ~~attributable to professional development programs shall be paid from the~~  
2 ~~professional development fund. Amounts deposited in the professional~~  
3 ~~development fund may be used for the payment of expenses directly~~  
4 ~~attributable to professional development or [for general operating~~  
5 ~~expenses] of the school district as approved by the board of education.~~

may be transferred  
to the general fund

6 ~~Any unencumbered balance of moneys remaining in the professional~~  
7 ~~development fund of a school district on June 30 of the current school~~  
8 ~~year, may be expended in the school year that immediately succeeds such~~  
9 ~~date by the school district for general operating expenses of the school~~  
10 ~~district as approved by the board of education.~~

11 Sec. 67. From and after July 1, 2015, K.S.A. 2014 Supp. 72-99a02 is  
12 hereby amended to read as follows: 72-99a02. As used in the tax credit for  
13 low income students scholarship program act:

14 (a) "Contributions" means monetary gifts or donations and in-kind  
15 contributions, gifts or donations that have an established market value.

16 (b) "Department" means the Kansas department of revenue.

17 (c) "Educational scholarship" means an amount not to exceed \$8,000  
18 provided to eligible students to cover all or a portion of the costs of tuition,  
19 fees and expenses of a qualified school and, if applicable, the costs of  
20 transportation to a qualified school if provided by such qualified school.

21 (d) "Eligible student" means a child who:

22 (1) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407, ~~and~~  
23 ~~amendments thereto prior to its repeal~~, and who is attending a school that  
24 would qualify as either a title I focus school or a title I priority school as  
25 described by the state board under the elementary and secondary education  
26 act flexibility waiver as amended in January 2013; or (B) has received an  
27 educational scholarship under this program and has not graduated from  
28 high school or reached 21 years of age;

29 (2) resides in Kansas while receiving an educational scholarship; and

30 (3) (A) was enrolled in any public school in the previous school year  
31 in which an educational scholarship is first sought for the child; or (B) is  
32 eligible to be enrolled in any public school in the school year in which an  
33 educational scholarship is first sought for the child and the child is under  
34 the age of six years.

35 (e) "Parent" includes a guardian, custodian or other person with  
36 authority to act on behalf of the child.

37 (f) "Program" means the tax credit for low income students  
38 scholarship program established in K.S.A. 2014 Supp. 72-99a01 through  
39 72-99a07, and amendments thereto.

40 (g) "Public school" means a school that would qualify as either a title  
41 I focus school or a title I priority school as described by the state board  
42 under the elementary and secondary education act flexibility waiver as  
43 amended in January 2013 and is operated by a school district.