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MEMORANDUM

To: Chairman Highland and the Members of the House Committee on Education
From: Nick Myers, Assistant Revisor of Statutes
Date: March 23, 2015
Subject: Senate Bill 188 as amended by Senate Committee

Senate Bill 188 amends the Kansas uniform financial accounting and reporting act in K.S.A. 72-8254. This statute requires the state board to maintain a uniform reporting system for receipts and expenditures of school districts, requires school districts to coordinate accounting records with the uniform reporting system, and requires the department of education and school districts to annually publish certain budgetary information.

Currently, school districts must annually publish certain required budgetary information. SB 188 provides that such publishing would have to occur on or before November 1 of each year.

Currently, school districts must publish a "Budget Summary" for the current school year and certain budget information from the preceding two school years. SB 188 would still require a "Budget Summary" for the current school year but would require such information from the preceding two school years to be contained and published within a document titled the "Budget at a Glance" document.

SB 188 would require school districts to publish a document titled "Employee Compensation Information" which would contain:

- For school districts with an enrollment of 500 or more, the aggregate annual compensation for the 10 highest paid employees and the title of each such employee;
- For school districts with an enrollment of less than 500, the aggregate annual compensation for the 3 highest paid employees and the title of each such employee;
- The expenditures budgeted for amounts to be paid to or on behalf of members of the school district board of education, including, but not limited to, association dues, travel and per diem expenses, and reimbursements for any other expenses;
- The lowest, highest, and average aggregate annual compensation for a full time teacher in the district;

- The dollars per pupil for expenditures for the expenses allocated to instruction, the dollars per pupil for expenditures for the total expenditures of the district, and the percentage of spending allocated to instruction versus the total expenditures; and
- The total full-time equivalent enrollment of the district, the total number of classroom teachers, and the ratio of the total full-time equivalent enrollment to the total number of classroom teachers.

The aggregate annual compensation for an employee would be the sum of an employee's annual salary, supplemental contracts, expense account amounts for items of personal use or benefit, retirement contributions paid by the district, health insurance premiums paid by the district, any other insurance premiums paid by the district, association dues paid by the district, the value of any vehicle provided to the employee, and any other compensation provided by the district.

SB 188 would require publications to be on the school districts' website homepage with a link that is as prominent as the most prominent link and which is directly accessible without the use of any menu options. Such link must be titled "Budget Information" and it may only contain the following documents in the following order: (A) Budget at a Glance; (B) Budget Summary for the current school year; (C) Form 150, or its successor document, if any; and (D) Employee Compensation Information.

SB 188 would require districts to publish all such information for prior school years beginning with school year 2012-2013. All such budget information would be required to be published by the district for 10 consecutive years on a separate webpage link titled "Archive Budget Information" which shall be located on the "Budget Information" link after the "Employee Compensation Information" link.

SB 188 would require that any other documents an information relating to a school district's finances which the district decides to publish online must be published on a link titled "Other Financial Information" which shall be located on the "Budget Information" link after the "Archive Budget Information" link.

SB 188 would add a civil penalty provision. The department of education must receive and investigate written complaints alleging a school district is not in compliance. If a district is not in compliance the district must be notified in writing of the noncompliance. A district would then have 30 days to cure the noncompliance and submit evidence of compliance. If the state board does not receive such evidence within 30 days, the state board shall impose a civil penalty of \$1,000 for each day the district remains noncompliant. Upon curing any noncompliance, the district shall immediately distribute written notice to the parents and legal guardians of all students describing the district's noncompliance and providing a website address where the compliant information can be viewed.