

Education Budget Committee

January 25, 2012

Dale M. Dennis, Deputy Commissioner of Education

2011 Senate Bill 21 Uniform Reporting System

- Develop and maintain a uniform reporting system for receipts and expenditures for school districts to <u>begin on July 1, 2012</u>.
- 1. Includes all funds held by a school district, regardless of the course of monies held in the funds.
- 2. Allows districts to record any information required by state or federal law.
- 3. Provides records by fund and other pertinent classifications.
- Includes amounts appropriated, revenue estimates, actual revenues or receipts, amounts available for expenditure, total expenditures, unencumbered cash balances (excluding state aid receivable), and actual balances.
- 5. Allows for data to be searched and compared on a district-by-district basis.



2011 Senate Bill 21 Uniform Reporting System

Requirements of 2011 Senate Bill 21 were discussed with school administrators during the following USD Budget Workshops.

June 6, 2011 - Oakley

June 8, 2011 - Garden City

June 15, 2011 – Salina (New Superintendents)

June 16, 2011 - El Dorado

June 20, 2011 - Greenbush

June 21, 2011 - Topeka

June 23, 2011 -- Salina



2011 Senate Bill 21 Uniform Reporting System

Requirements of 2011 Senate Bill 21 were discussed with school administrators and local board of education members during the following Summits sponsored by the Kansas Association of School Boards and United School Administrators.

October 5, 2011 - Dodge City

October 6, 2011 -- Colby

October 12, 2011 -- Topeka

October 13, 2011 -- Concordia

October 26, 2011 -- Greenbush

October 27, 2011 -- Wichita

Kansas State Department of Education www.ksde.org

2011 Senate Bill 21 School Bond Construction Activity

- Requires each school district to annually submit a report to the State Board
 of Education on all construction activity undertaken by the school district
 financed by the issuance of bonds.
- Includes all revenue, expenditures of bond proceeds authorized by law, the dates for commencement and completion of construction activity, and the estimated and actual cost of the construction activity.



School Bond Construction Activity

Construction activity information was collected on the Annual Statistical Report during the Fall of 2011.

The complete report will be available on the School Finance website.



School Bond Construction Activity

Table I	
Total amount of active bonds approved by voters	103,030,000
Revenues from Bond Proceeds for Publicly Owned School Plants	
	Total
Bond proceeds received	0
Other authorized revenue (ie interest)	0
TOTAL RECEIPTS.	0

Kansas State Department of Education www.ksde.org

School Bond Construction Activity

Expenditures From Bond Proceeds for Publicly Owned School Plants

	Total
Cost of new sites and additions to sites	(
Cost of new buildings (include Architect's fees)	C
Cost of additions to buildings	31,747,571
Cost of remodeling buildings	2,927,459
Cost of temporary classrooms	. 0
Cost of equipment and furniture	158,741
Other allowable expenditures	5,089,504
TOTAL BOND PROCEED EXPENDITURES	39,923,275
Bond Authority Remaining	46,056,233



School Bond Construction Activity

Bond Proceeds - Project List

NED.			Name of Project	Estimated Cost	Actual Cost	Starting Date	Completion Date
383	Manhattan-Ogden	Rilev	Ogden	4,674,602	3,415,884	11-23-2009	10-01-2010
383	Manhattan-Ogden	Riley	Amanda Arnold	4,350,354	4,199,358	12-18-2009	10-31-2010
383	Manhattan-Ogden	Riley	Manhattan High West	42,407,164		03-09-2010	
383	Manhatian-Ogden	Riley	Lee	10,508,994		06-01-2010	
383	Manhatian-Ogden	Riley	Northview	8,663,712		06-28-2010	
383	Manhattan-Ogden	Riley	Woodrow Wilson	4,360,841		02-11-2011	
383	Manhattan-Ogden	Riley	Theodore Roosevelt	4,674,893		04-05-2011	
383	Manhattan-Ogden	Riley	Mariatt	8,036,964		05-31-2011	
383	Manhattan-Ogden	Riley	Bluemonl	4,709,472		06-15-2011	
	TOTALS			92,386,996	7,615,242		



2011 Senate Bill 21 Budget Form 150

- Requires that the State Department of Education annually publish on its internet website a copy of Budget Form 150 for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each school district.
- 1. Requires school districts to annually publish the same information and make Budget Form 150 available on their websites.



2011 Senate Bill 21 Budget Form 150

Budget Form 150 for each unified school district <u>can be accessed on the School Finance</u> website.

Budget Information

Budget Summaries and Profiles

http://www.ksde.org/Default.aspx?tabid=4996

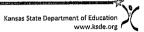
Kansas State Department of Education www.ksde.org

2011 Senate Bill 21 Budget Form 150

> Kansas State Department of Education www.ksde.org

2011 Senate Bill 21 Expenditures Per Pupil

Requires that the State Department of Education annually publish the following expenditures for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

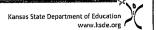


2011 Senate Bill 21 Expenditures Per Pupil

Expenditures for each school district on a per pupil basis including: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures <u>can be accessed on the School Finance website.</u>

Expenditures Per Pupil (2011 SB 21)

http://www.ksde.org/Default.aspx?tabid=119



2011 Senate Bill 21 Expenditures Per Pupil

:-	10/27/2011		Col 1	Col 2	Col 3	Col 4	Col 5
			2010-11	2010-11	2010-11	2010-11	2010-11
I I			FTE	Capital Outlay Fund	Bond & Int Fund	All Other Funds	Total Expend
USD#	USD Name	County Name	Enroll.	Per Pupil	Per Pupil	Per Pupil	Per Pupil
D0101	Erie-Galesburg	Neosho	518.6	1,910	2,437	12,864	17,211
7 D0102	Cimarron-Ensign	Gray	670.8	991	589	9,417	10,996
D0103	Cheylin	Cheyenne	138.0	1,283	D	15,848	17,132
D0105	Rawlins County	Rawlins	300.0		0	11,920	13,129
0 D0106	Western Plains	Ness	165.5	228	357	13,874	14,459
1 D0107	Rock Hills	Jewell	286.0	1,183	185	14,112	15,479
2 D0108	Washington Co. Schools	Washington	399.0	3,404	656	12,555	16,615
3 D0109	Republic County	Republic	483.5	131	139	11,479	11,749
4 D0110	Thunder Ridge Schools	Phillips	249.5	796	0	14,122	14,918
5 D0111	Doniphan West Schools	Doniphan	346.5	805	0	15,997	16,802
6 D0112	Central Plains	Ellsworth	573.2	747	1,237	13,770	15,753
7 D0113	Prairie Hills	Nemaha	1,181.3	521	475	11,073	12,069



Comparative Performance and Fiscal System

The Comparative Performance and Fiscal System (CPFS) can be accessed on the KSDE website at the following address.

http://cpfs.ksde.org/cpfs/

