



Testimony before the
Senate Committee on Education
on
SB 188 - Publication requirements under the Kansas uniform financial accounting and reporting act
by
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Mr. Chairman, Members of the Committee:

Thank you for the opportunity to comment on **SB 188**. We appear as an opponent of the bill in its current form, in part because we are unsure of the actual cost of the bill on local districts and the Kansas State Department of Education. We do know that ANY additional costs will not be instructional or related to student success.

This bill appears to do the following:

First, it makes what appear to be fairly modest changes in certain items currently reported in the school district “budget at a glance.”

Second, it requires a new document for reporting the total compensation of the 10 highest employees in the district, as well as high, low and average teacher salaries. It does not appear to require or provide that these individuals be listed by name or position. This information is already public record. We question the need for this provision, and why the number 10 was chosen, since this will result in a significant difference in the percentage of employees reported. We also suggest it will take additional administrative time to calculate and report this information.

Third, the bill specifies how budget information must be displayed on the school district website. KASB has no objection to requiring that information be provided or how it will be placed, but we note there is a cost to website design. We do not believe school districts are deliberately ignoring current requirements. Instead, there are simply in disagreement over how to organize information, or in some cases, districts may have difficulty keeping their website current.

Fourth, the bill provides a process for the Kansas State Department of Education and Kansas State Board of Education to investigate non-compliance with this act, and fine districts \$1,000 per day if the non-compliance is not corrected after 30 days.

While KASB certainly agrees that laws should be followed, we would ask whether the highest priority for the time and shrinking resources of KSDE staff is enforcing this law, especially when all this information for every district is already on the KSDE website. If this provision is adopted, we suggest the board be allowed to provide additional time to correct non-compliance if the district demonstrates a compelling reason to be given more time. As noted, this will also be a district cost, and many districts have limited IT support. Finally, although we doubt any fines would ever need to be imposed, we question whether removing resources is the best way to enforce this law.

Thank you for your consideration.