

As Amended by House Committee

Session of 2013

HOUSE BILL No. 2261

By Committee on Education

2-7

1 AN ACT concerning school districts; relating to school finance; amending
2 K.S.A. 2012 Supp. 72-965, 72-3607, 72-3715, 72-6414a, 72-6414b, 72-
3 6420, 72-6421, 72-6423, 72-6426, 72-6460, 72-8237, 72-8250, 72-
4 9509 and 72-9609 and repealing the existing sections.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2012 Supp. 72-965 is hereby amended to read as
8 follows: 72-965.(a) The state board shall be responsible for the distribution
9 and allocation of state and federal funds for special education. Such
10 moneys shall be expended only in accordance with and for the purposes
11 specified in federal or state law. Payments under this act may be made in
12 installments and in advance or by way of reimbursement, with necessary
13 adjustments for overpayments or underpayments. Federal funds for special
14 education shall be deposited in the state treasury.

15 (b) The state board is hereby authorized to accept from an individual
16 or individuals, the United States government or any of its agencies or any
17 other public or private body, grants or contributions of money, funds or
18 property which the state board may authorize to be used in accordance
19 with appropriation acts, for or in aid of special education or related
20 services or any of the purposes authorized by the federal law or this act.

21 (c) (1) Each board may use up to 15% of the amount it receives each
22 year under the federal law to develop and implement coordinated, early
23 intervening services for students in kindergarten through grade 12, with a
24 particular emphasis on students in kindergarten through grade three, who
25 have not been identified as needing special education or related services
26 but who appear to need additional academic and behavioral support to
27 succeed in a general education environment.

28 (2) In implementing coordinated, early intervening services under this
29 subsection, a board may carry out activities that include:

30 (A) Providing professional development for teachers and other school
31 staff to enable such personnel to deliver scientifically based academic
32 instruction and behavioral interventions, including scientifically based
33 literacy instruction and, where appropriate, instruction on the use of
34 adaptive and instructional software; and

35 (B) providing educational and behavioral evaluations, services and
36 supports, including scientifically based literacy instruction.

1 (3) Each board that develops and maintains coordinated, early
2 intervening services under this subsection shall annually report to the
3 department:

4 (A) The number of students served under this subsection; and

5 (B) the number of students served under this subsection who
6 subsequently receive special education and related services under this title
7 during the two-year period preceding each report.

8 (d) Except for moneys received under K.S.A. 72-978, and
9 amendments thereto, from cooperative agreements entered into under
10 K.S.A. 72-968, and amendments thereto, any unencumbered balance of
11 moneys attributable to appropriations by the legislature for special
12 education or related services remaining in the special education fund of a
13 school district on June 30, ~~2012~~ *of the current school year*, may be
14 expended in the school year that immediately succeeds such date by the
15 school district for general operating expenses of the school district as
16 approved by the board of education in an amount not to exceed $\frac{1}{3}$ of the
17 unencumbered balance of the school district's special education fund.

18 Sec. 2. K.S.A. 2012 Supp. 72-3607 is hereby amended to read as
19 follows: 72-3607. (a) There is hereby established in every school district
20 which has developed and is operating a parent education program for
21 which grants are awarded under this act a fund which shall be called the
22 parent education program fund, which fund shall consist of all moneys
23 deposited therein or transferred thereto according to law. Notwithstanding
24 any other provision of law, all moneys received by the school district from
25 whatever source for a parent education program operated under this act
26 shall be credited to the fund established by this section. Amounts deposited
27 in the parent education program fund shall be used exclusively for the
28 payment of expenses directly attributable to the program.

29 (b) Any unencumbered balance of moneys remaining in the parent
30 education program fund of a school district on June 30, ~~2012~~ *of the*
31 *current school year*, may be expended in the school year that immediately
32 succeeds such date by the school district for general operating expenses of
33 the school district as approved by the board of education.

34 Sec. 3. K.S.A. 2012 Supp. 72-3715 is hereby amended to read as
35 follows: 72-3715. (a) In order to be included in the full-time equivalent
36 enrollment of a virtual school, a pupil shall be in attendance at the virtual
37 school on: (1) A single school day on or before September 19 of each
38 school year; and (2) on a single school day on or after September 20, but
39 before October 4 of each school year.

40 (b) A school district which offers a virtual school shall determine the
41 full-time equivalent enrollment of each pupil enrolled in the virtual school
42 on September 20 of each school year as follows:

43 (1) Determine the number of hours the pupil was in attendance on a

1 single school day on or before September 19 of each school year;
2 (2) determine the number of hours the pupil was in attendance on a
3 single school day on or after September 20, but before October 4 of each
4 school year;

5 (3) add the numbers obtained under paragraphs (1) and (2);

6 (4) divide the sum obtained under paragraph (3) by 12. The quotient
7 is the full-time equivalent enrollment of the pupil.

8 (c) The school days on which a district determines the full-time
9 equivalent enrollment of a pupil under paragraphs (1) and (2) of subsection
10 (b) shall be the school days on which the pupil has the highest number of
11 hours of attendance at the virtual school. No more than six hours of
12 attendance may be counted in a single school day. Attendance may be
13 shown by a pupil's on-line activity or entries in the pupil's virtual school
14 journal or log of activities.

15 (d) (1) Subject to the availability of appropriations for virtual school
16 state aid and within the limits of any such appropriations, each school year
17 a school district which offers a virtual school shall be entitled to virtual
18 school state aid.

19 (2) The state board of education shall determine the amount of virtual
20 school state aid a school district is entitled to receive as follows:

21 (A) Multiply the full-time equivalent enrollment of the virtual school
22 by an amount equal to 105% of the amount of base state aid per pupil;

23 (B) multiply the full-time equivalent enrollment of nonproficient at-
24 risk pupils enrolled in an approved at-risk program offered by the virtual
25 school, if any, by an amount equal to 25% of the amount of base state aid
26 per pupil;

27 (C) add any amount determined under K.S.A. 2012 Supp. 72-3716,
28 and amendments thereto; and

29 (D) add the amounts obtained under subparagraphs (A) through (C).
30 The sum is the amount of the virtual school state aid to which the school
31 district is entitled.

32 (3) There is hereby established in every school district a fund which
33 shall be called the virtual school fund, which fund shall consist of all
34 moneys deposited therein or transferred thereto according to law. Moneys
35 received as virtual school state aid shall be deposited in the general fund of
36 the school district and transferred to the virtual school fund of the district.
37 The expenses of a district directly attributable to virtual schools offered by
38 a school district shall be paid from the virtual school fund. The cost of an
39 advance placement course provided to a pupil described in subsection (d)
40 (2)(D) shall be paid by the virtual school.

41 Any balance remaining in the virtual school fund at the end of the
42 budget year shall be carried forward into the virtual school fund for
43 succeeding budget years. Such fund shall not be subject to the provisions

1 of K.S.A. 79-2925 through 79-2937, and amendments thereto.

2 Any unencumbered balance of moneys remaining in the virtual school
3 fund of a school district on June 30, ~~2012~~ *of the current school year*, may
4 be expended in the school year that immediately succeeds such date by the
5 school district for general operating expenses of the school district as
6 approved by the board of education.

7 In preparing the budget of such school district, the amounts credited to
8 and the amount on hand in the virtual school fund, and the amount
9 expended therefrom shall be included in the annual budget for the
10 information of the residents of the school district. Interest earned on the
11 investment of moneys in any such fund shall be credited to that fund.

12 (e) For the purposes of this section, a pupil enrolled in a virtual
13 school who is not a resident of the state of Kansas shall not be counted in
14 the full-time equivalent enrollment of the virtual school.

15 Sec. 4. K.S.A. 2012 Supp. 72-6414a is hereby amended to read as
16 follows: 72-6414a. (a) There is hereby established in every district a fund
17 which shall be called the at-risk education fund, which fund shall consist
18 of all moneys deposited therein or transferred thereto according to law.
19 The expenses of a district directly attributable to providing at-risk
20 assistance or programs, including assistance or programs provided to
21 nonproficient pupils, shall be paid from the at-risk education fund.

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

31 Any unencumbered balance of moneys remaining in the at-risk
32 education fund of a school district on June 30, ~~2012~~ *of the current school*
33 *year*, may be expended in the school year that immediately succeeds such
34 date by the school district for general operating expenses of the school
35 district as approved by the board of education.

36 (c) Each year the board of education of each school district shall
37 prepare and submit to the state board a report on the at-risk program or
38 assistance provided by the district. Such report shall include information
39 specifying the number of at-risk pupils and nonproficient pupils who were
40 served or provided assistance, the type of service provided, the research
41 upon which the district relied in determining that a need for service or
42 assistance existed, the results of providing such service or assistance and
43 any other information required by the state board.

1 (d) In order to achieve uniform reporting of the number of at-risk
2 pupils and nonproficient pupils provided service or assistance by school
3 districts in at-risk programs, districts shall report the number of at-risk
4 pupils and nonproficient pupils served or assisted in the manner required
5 by the state board.

6 Sec. 5. K.S.A. 2012 Supp. 72-6414b is hereby amended to read as
7 follows: 72-6414b. (a) There is hereby established in every district a fund
8 which shall be called the preschool-aged at-risk education fund, which
9 fund shall consist of all moneys deposited therein or transferred thereto
10 according to law. The expenses of a district directly attributable to
11 providing preschool-aged at-risk assistance or programs shall be paid from
12 the preschool-aged at-risk education fund.

13 (b) A school district may expend amounts received from the
14 preschool-aged at-risk weighting to pay the cost of providing at-risk,
15 bilingual and vocational education programs and services.

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

26 Any unencumbered balance of moneys remaining in the preschool-aged
27 at-risk education fund of a school district on June 30, ~~2012~~ *of the current*
28 *school year*, may be expended in the school year that immediately
29 succeeds such date by the school district for general operating expenses of
30 the school district as approved by the board of education.

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

39 Sec. 6. K.S.A. 2012 Supp. 72-6420 is hereby amended to read as
40 follows: 72-6420. (a) There is hereby established in every district a fund
41 which shall be called the special education fund, which fund shall consist
42 of all moneys deposited therein or transferred thereto according to law.
43 Notwithstanding any other provision of law, all moneys received by the

1 district from whatever source for special education shall be credited to the
2 special education fund established by this section, except that: (1)
3 Amounts of payments received by a district under K.S.A. 72-979, and
4 amendments thereto, and amounts of grants, if any, received by a district
5 under K.S.A. 72-983, and amendments thereto, shall be deposited in the
6 general fund of the district and transferred to the special education fund;
7 and (2) moneys received by a district pursuant to lawful agreements made
8 under K.S.A. 72-968, and amendments thereto, shall be credited to the
9 special fund established under the agreements.

10 (b) The expenses of a district directly attributable to special education
11 shall be paid from the special education fund and from special funds
12 established under K.S.A. 72-968, and amendments thereto.

13 (c) Obligations of a district pursuant to lawful agreements made
14 under K.S.A. 72-968, and amendments thereto, shall be paid from the
15 special education fund established by this section.

16 (d) Except for moneys received under K.S.A. 72-978, and
17 amendments thereto, from cooperative agreements entered into under
18 K.S.A. 72-968, and amendments thereto, any unencumbered balance of
19 moneys attributable to appropriations by the legislature for special
20 education or related services remaining in the special education fund of a
21 school district on June 30, ~~2012~~ *of the current school year*, may be
22 expended in the school year that immediately succeeds such date by the
23 school district for general operating expenses of the school district as
24 approved by the board of education in an amount not to exceed $\frac{1}{3}$ of the
25 unencumbered balance of the school district's special education fund.

26 Sec. 7. K.S.A. 2012 Supp. 72-6421 is hereby amended to read as
27 follows: 72-6421. (a) There is hereby established in every district a fund
28 which shall be called the vocational education fund. All moneys received
29 by a district for any course or program authorized and approved under the
30 provisions of article 44 of chapter 72 of Kansas Statutes Annotated, and
31 amendments thereto, except for courses and programs conducted in an area
32 vocational school, shall be credited to the vocational education fund. All
33 moneys received by the district from tuition, fees or charges or from any
34 other source for vocational education courses or programs, except for
35 courses and programs conducted in an area vocational school, shall be
36 credited to the vocational education fund. The expenses of a district
37 directly attributable to vocational education shall be paid from the
38 vocational education fund.

39 (b) Obligations of a district pursuant to lawful agreements made
40 under K.S.A. 72-4421, and amendments thereto, shall be paid from the
41 vocational education fund established by this section. If any such
42 agreement expresses an obligation of a district in terms of a mill levy, such
43 obligation shall be construed to mean an amount equal to that which would

1 be produced by the levy.

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

11 Any unencumbered balance of moneys attributable to appropriations by
12 the legislature in the vocational education fund of a school district on June
13 30, ~~2012~~ *of the current school year*, may be expended in the school year
14 that immediately succeeds such date by the school district for general
15 operating expenses of the school district as approved by the board of
16 education.

17 Sec. 8. K.S.A. 2012 Supp. 72-6423 is hereby amended to read as
18 follows: 72-6423. (a) There is hereby established in every district a fund
19 which shall be called the driver training fund which fund shall consist of
20 all moneys deposited therein or transferred thereto according to law. All
21 moneys received by the district from distributions made from the state
22 safety fund and the motorcycle safety fund and from tuition, fees or
23 charges for driver training courses shall be credited to the driver training
24 fund. The expenses of a district directly attributable to driver training shall
25 be paid from the driver training fund.

26 (b) Any unencumbered balance of moneys remaining in the driver
27 training fund of a school district on June 30, ~~2012~~ *of the current school*
28 *year*, may be expended in the school year that immediately succeeds such
29 date by the school district for general operating expenses of the school
30 district as approved by the board of education.

31 Sec. 9. K.S.A. 2012 Supp. 72-6426 is hereby amended to read as
32 follows: 72-6426. (a) There is hereby established in every district a fund
33 which shall be called the contingency reserve fund. Such fund shall consist
34 of all moneys deposited therein or transferred thereto according to law.
35 The fund shall be maintained for payment of expenses of a district
36 attributable to financial contingencies as determined by the board.

37 ~~(b) Except as otherwise provided in subsection (c), at no time in~~
38 ~~school year 2008-2009 or each school year thereafter shall the amount~~
39 ~~maintained in the contingency reserve fund exceed an amount equal to~~
40 ~~10% of the general fund budget of the district for the school year.~~

41 ~~(c)(1) If the amount in the contingency reserve fund of a district is in~~
42 ~~excess of the amount authorized under subsection (b), and if such excess~~
43 ~~amount is the result of a reduction in the general fund budget of the district~~

1 for the school year because of a decrease in enrollment, the district may
2 maintain the excess amount in the fund until depletion of such excess
3 amount by expenditure from the fund for the purposes thereof.

4 ~~(2) The limitation on the amount which may be maintained in the~~
5 ~~contingency reserve fund imposed under subsection (b) shall not apply to~~
6 ~~any district whose state financial aid is computed under the provisions of~~
7 ~~K.S.A. 72-6445a, and amendments thereto. Any such district may maintain~~
8 ~~the excess amount in the fund until depletion of such excess amount by~~
9 ~~expenditure from the fund for the purposes thereof.~~

10 ~~(d)(b) Notwithstanding the provisions of subsection (c), Any~~
11 unencumbered balance of moneys remaining in the contingency reserve
12 fund of a school district on June 30, ~~2012~~ *of the current school year*, may
13 be expended *in* the school year that immediately succeeds such date by the
14 school district for general operating expenses of the school district as
15 approved by the board of education.

16 Sec. 10. K.S.A. 2012 Supp. 72-6460 is hereby amended to read as
17 follows: 72-6460. (a) For school year ~~2012-2013~~ *2013-2014, and each*
18 *school year thereafter*, subject to any limitations as provided in this act,
19 any school district may expend the unencumbered balance of the moneys
20 held in the at-risk education fund, as provided in K.S.A. 76-6414a, and
21 amendments thereto, bilingual education fund, as provided in K.S.A. 72-
22 9509, and amendments thereto, contingency reserve fund, as provided in
23 K.S.A. 72-6426, and amendments thereto, driver training fund, as provided
24 in K.S.A. 72-6423, and amendments thereto, parent education program
25 fund, as provided in K.S.A. 72-3607, and amendments thereto, preschool-
26 aged at-risk education fund, as provided in K.S.A. 72-6414b, and
27 amendments thereto, professional development fund, as provided in
28 K.S.A. 72-9609, and amendments thereto, summer program fund, as
29 provided in K.S.A. 72-8237, and amendments thereto, textbook and
30 student materials revolving fund, as provided in K.S.A. 72-8250, and
31 amendments thereto, special education fund, as provided in K.S.A. 72-965
32 and 72-6420, and amendments thereto, virtual school fund, as provided in
33 K.S.A. 72-3715, and amendments thereto, and vocational education fund,
34 as provided in K.S.A. 72-6421, and amendments thereto, to pay for
35 general operating expenses of the district out of the general fund as
36 approved by the board of education of such district.

37 The board of education of a school district shall consider the use of
38 such funds in the following order of priority:

39 (1) At-risk education fund, bilingual education fund, contingency
40 reserve fund, driver training fund, parent education program fund,
41 preschool-aged at-risk education fund, professional development fund,
42 summer program fund, virtual school fund and vocational education fund;

43 (2) textbook and student materials revolving fund; and

1 (3) special education fund.

2 The board of education of a school district shall not be limited to the
3 order of priority as listed in this subsection if the board so chooses. The
4 board of education of a school district shall not be required to use the total
5 amount of the unencumbered balance of moneys in a fund before using the
6 unencumbered balance of moneys in another fund.

7 (b) The amount of money expended by a school district in school year
8 ~~2012-2013~~ 2013-2014, and each school year thereafter, from the
9 unencumbered balance of moneys in the funds under subsection (a) of this
10 section shall not exceed, in the aggregate, an amount determined by the
11 state board of education. Such amount shall be determined by the state
12 board as follows:

13 (1) Determine the adjusted enrollment of the district, excluding
14 special education and related services weighting, for the current school
15 year;

16 (2) multiply the adjusted enrollment determined under paragraph (1)
17 by \$250. The product is the aggregate amount of moneys that may be
18 expended by a school district in the current school year from the
19 unencumbered balance of moneys in the funds under subsection (a) of this
20 section.

21 ~~It is the public policy goal of the state of Kansas that~~ **It is the**
22 **public policy goal of the state of Kansas that** at least 65% of the
23 aggregate of all unencumbered balances authorized to be expended for
24 general operating expenses pursuant to subsection (a) shall be expended in
25 the classroom or for instruction, as provided in K.S.A. 2012 Supp. 72-
26 64c01, and amendments thereto.

27 *(d) The superintendent appointed by the board of education of each*
28 *school district under K.S.A. 72-8202b shall report the unencumbered*
29 *balance of moneys in each fund listed in subsection (a) to the board of*
30 *education in June of each year at the meeting described in K.S.A. 72-8205,*
31 *and amendments thereto.*

32 Sec. 11. K.S.A. 2012 Supp. 72-8237 is hereby amended to read as
33 follows: 72-8237. (a) The board of education of any school district may:
34 (1) Establish, operate and maintain a summer program for pupils; (2) enter
35 into cooperative or interlocal agreements with one or more other boards of
36 education for the establishment, operation and maintenance of a summer
37 program for pupils; and (3) prescribe and collect fees for providing a
38 summer program for pupils or provide such program without charge.

39 (b) Fees for providing a summer program for pupils shall be
40 prescribed and collected only to recover the costs incurred as a result of
41 and directly attributable to the establishment, operation and maintenance
42 of the program.

43 (c) No school district may collect fees for providing a summer

1 program for pupils required to attend such a program in accordance with
2 the provisions of law, rules and regulations of the state board of education,
3 policy of the board of education, or an individualized education plan
4 developed for an exceptional child.

5 (d) There is hereby established in every district which establishes,
6 operates and maintains a summer program a fund which shall be called the
7 summer program fund, which fund shall consist of all moneys deposited
8 therein or transferred thereto according to law. All moneys received by a
9 district from fees collected under this section or from any other source for
10 summer programs shall be credited to the summer program fund. The
11 expenses of a district directly attributable to summer programs shall be
12 paid from the summer program fund.

13 Any unencumbered balance of moneys remaining in the summer
14 program fund of a school district on June 30, ~~2012~~ *of the current school*
15 *year*, may be expended in the school year that immediately succeeds such
16 date by the school district for general operating expenses of the school
17 district as approved by the board of education.

18 (e) As used in this section, the term "summer program" means a
19 program which is established by the board of education of a school district
20 and operated during the summer months for the purpose of giving remedial
21 instruction to pupils or for the purpose of conducting special projects and
22 activities designed to enrich and enhance the educational experience of
23 pupils, or for both such purposes.

24 Sec. 12. K.S.A. 2012 Supp. 72-8250 is hereby amended to read as
25 follows: 72-8250. (a) There is hereby established in every school district a
26 textbook and student materials revolving fund. Moneys in such fund shall
27 be used to:

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

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

32 (3) purchase textbooks as authorized by K.S.A. 72-4141, and
33 amendments thereto.

34 (b) Any balance remaining in the textbook and student materials
35 revolving fund at the end of the budget year shall be carried forward into
36 that fund for succeeding budget years. Such fund shall not be subject to the
37 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.
38 In preparing the budget of such school district, the amounts credited to and
39 the amount on hand in the textbook and student materials revolving fund,
40 and the amount expended therefrom shall be included in the annual budget
41 for the information of the residents of the school district. Interest earned on
42 the investment of moneys in any such fund shall be credited to that fund.

43 Any unencumbered balance of moneys remaining in the textbook and

1 student materials revolving fund of a school district on June 30, ~~2012~~ of
2 *the current school year*, may be expended in the school year that
3 immediately succeeds such date by the school district for general operating
4 expenses of the school district as approved by the board of education in an
5 amount not to exceed $\frac{1}{3}$ of the unencumbered balance of the school
6 district's textbook and student materials revolving fund.

7 Sec. 13. K.S.A. 2012 Supp. 72-9509 is hereby amended to read as
8 follows: 72-9509. (a) There is hereby established in every school district a
9 fund which shall be called the bilingual education fund, which fund shall
10 consist of all moneys deposited therein or transferred thereto according to
11 law. The expenses of a district directly attributable to such bilingual
12 education programs shall be paid from the bilingual education fund.

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

22 Any unencumbered balance of moneys remaining in the bilingual
23 education fund of a school district on June 30, ~~2012~~ of *the current school*
24 *year*, may be expended in the school year that immediately succeeds such
25 date by the school district for general operating expenses of the school
26 district as approved by the board of education.

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

35 Sec. 14. K.S.A. 2012 Supp. 72-9609 is hereby amended to read as
36 follows: 72-9609. There is hereby established in every school district a
37 fund which shall be called the professional development fund, which fund
38 shall consist of all moneys deposited therein or transferred thereto
39 according to law. All moneys received by the school district from whatever
40 source for professional development programs established under this act
41 shall be credited to the fund established by this section. The expenses of a
42 school district directly attributable to professional development programs
43 shall be paid from the professional development fund.

1 Any unencumbered balance of moneys remaining in the professional
2 development fund of a school district on June 30, ~~2012~~ *of the current*
3 *school year*, may be expended in the school year that immediately
4 succeeds such date by the school district for general operating expenses of
5 the school district as approved by the board of education.

6 Sec. 15. K.S.A. 2012 Supp. 72-965, 72-3607, 72-3715, 72-6414a, 72-
7 6414b, 72-6420, 72-6421, 72-6423, 72-6426, 72-6460, 72-8237, 72-8250,
8 72-9509 and 72-9609 are hereby repealed.

9 Sec. 16. This act shall take effect and be in force from and after its
10 publication in the statute book.