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MEMORANDUM

To: Chairman Campbell
Members of the House K-12 Budget Committee

From: Jason B. Long, Senior Assistant Revisor

Date: March 14, 2017

Subject: HB 2379 – School district expenditure reporting requirements.

House Bill No. 2379 (HB 2379) amends the Kansas Uniform Financial Accounting and Reporting Act, K.S.A. 72-8254. This Act requires the State Board of Education to develop and maintain a uniform system for the reporting of receipts and expenditures by school districts. The Act also contains requirements for school districts to publish financial data on the district's website.

HB 2379 would add new subsection (f) to the Act. This provision would require school districts to report transaction-level information regarding each expenditure. The school district would be required to report the school district identification number, fund number, four-digit function code, three-digit object code, four-digit building code, transaction date, amount of expenditure, and a brief description of the transaction. Such specificity is not required under current law.

If enacted the provisions of HB 2379 would be effective on July 1, 2017.