



Testimony to House K-12 Education Budget Committee
HB 2379 Financial Reporting for School Districts
March 14, 2017
Dave Trabert, President

Chairman Campbell and Members of the Committee,

We appreciate this opportunity to testify in support of HB 2379, which creates new requirements for school spending to be reported at the building level with transaction dates and a brief description. Everything else in Section 1(f) of the bill is already included in the database: *The reporting system shall include transaction-level information for all expenditures, including the school district number, fund number, full four-digit function code, full three-digit object code, full four-digit building code, transaction date, transaction amount and a brief description of the transaction.*

This excerpt from the KSDE Comparative Performance and Fiscal System (CPFS) includes the district number (259), fund number (06), four-digit function code (1000) and the three-digit object code (110).

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| USD | 259 |
| USD Name | Wichita |
| County Name | Sedgwick |
| School Year | 2,016 |
| 06-1000-110 General - INSTRUCTION- Regular Certified Salaries | 79,839,111 |
| 06-1000-120 General - INSTRUCTION- Non-Certified | 2,223,984 |
| 06-1000-210 General - INSTRUCTION- Group Insurance | 11,532,845 |
| 06-1000-220 General - INSTRUCTION- Social Security | 6,258,537 |
| 06-1000-290 General - INSTRUCTION- Other | 5,429,414 |
| 06-1000-300 General - INSTRUCTION- Prof-Tech-Services | 262,792 |
| 06-1000-400 General - INSTRUCTION- Purchase Property Services | 63,880 |
| 06-1000-561 General - INSTRUCTION- Tuition-Oth-St-Lea's | 11,556 |
| 06-1000-562 General - INSTRUCTION- Tuition/Lea-Out-State | 0 |
| 06-1000-563 General - INSTRUCTION- Tuition-Priv-Sources | 0 |
| 06-1000-590 General - INSTRUCTION- Other Purchased Services | 703,590 |
| 06-1000-610 General - INSTRUCTION- General-Supp-(Teaching) | 2,564,280 |
| 06-1000-644 General - INSTRUCTION- Textbooks | 0 |
| 06-1000-650 General - INSTRUCTION- Supplies-Technology Related | 46,156 |
| 06-1000-680 General - INSTRUCTION- Misc. Supplies | 235,298 |
| 06-1000-700 General - INSTRUCTION- Property(Equip _ Furn) | 467,254 |
| 06-1000-800 General - INSTRUCTION- Other | 35,345 |

We believe the additional requested information will provide legislators, citizens and school board members with very valuable information, including but not limited to:

1. Comparing per-pupil spending at the building level with building-level achievement.
2. Ability to determine the degree to which funding generated by specific student weightings such as At Risk is actually following those students to the building level.
3. Transparency at the transaction level helps everyone better understand how money is being spent.

School districts will understandably object to the additional cost to provide this information, so we offer an alternative for your consideration. Since reporting at the building level is already required to be implemented by the federal Every Student Succeeds Act (ESSA) beginning in the 2017-18 school year, perhaps the building-level coding could be required for the CPFS system and transaction-level detail could be separately posted on each district's web site.

Transaction-level data is essentially a check register. That information should be easily extracted from district accounting systems and posted in an Excel format. USD 259 Wichita already does so and perhaps other districts.

We support HB 2379 and encourage the Committee to do so as well.