



Testimony before the
House Committee on K-12 Education Budget
on
HB 2379 – School district expenditure reporting requirements

by

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Mr. Chairman, Members of the Committee:

Thank you for the opportunity to appear today as an opponent of **HB 2379**. Input from our members and the bill's fiscal note indicates this bill would increase costs to school districts that have nothing to do with instruction, instructional support, student services or academic success. It will also add administrative time and requirements. These additional costs would occur at a time when the Governor's budget actually reduces school funding and no alternative budget has been approved.

KASB believes extensive data regarding school districts expenditures are already available for every district at the state level. The state funds school districts. The local school board is the management unit of the Kansas public school system. We believe the additional levels of detail required by this bill are available at the district level, where the information can be used for management and accountability by local school boards, administrators and the public.

Because this information is already public, we have no objection to the idea that it can be available to the state. Our concern is the additional cost of complying with this bill. We also believe some of the information, such as building level expenditures, may not be especially helpful without knowing the local context, which includes the age and uses of the facility, the characteristics of student and staff, and the type of programs presented.

Likewise, we think the provision requiring a brief description of each of thousands of transactions is impossible to standardize in a useful and meaningful way, and will simply generate controversy over compliance.

We think school districts and the state have higher priorities for time and money, such as implementation and measurement of the Kansans Can vision and outcomes and a new accreditation system, than additional accounting requirements.

Thank you for your consideration.