

## **Expenditure of Motor Vehicle-Related Revenue; Uniform Accounting System; and Fort Leavenworth Transportation of Students**

**SB 21** allows any school district having authority for ancillary school facilities weighting, cost of living weighting, or declining enrollment weighting to spend the motor vehicle-related revenue derived as a result of these weightings. Prior law allowed a school district to receive this revenue, but not spend the revenue.

The bill **establishes a uniform reporting system for receipts and expenditures for school districts to begin on July 1, 2012**. The bill requires that the State Board of Education (Board) develop and maintain the system. The system includes all funds held by a school district, regardless of the source of moneys held in the funds; allows districts to record any information required by state or federal law; provides records by fund, accounts, and other pertinent classifications; and includes amounts appropriated, revenue estimates, actual revenues or receipts, amounts available for expenditure, total expenditures, unencumbered cash balances (excluding state aid receivable), and actual balances. In addition, the system must allow for data to be searched and compared on a district-by-district basis.

Each school district is **required to annually submit a report to the Board on all construction activity undertaken by the school district financed by the issuance of bonds**. This report is required to include all revenue, expenditures of bond proceeds authorized by law, the dates for commencement and completion of construction activity, and the estimated and actual cost of the construction activity. The Board determines the form and manner of this report.

The bill **also requires the Department of Education to annually publish on its internet website a copy of Budget Form 150 for each school district**, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each district. School districts also are required to annually publish the same information.

The Department of Education also is **required to annually publish the following expenditures for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3)**.

Finally, the bill allows Fort Leavenworth Unified School District 207 to transport grades 10 through 12 students who reside at Fort Leavenworth to Leavenworth High School in Unified School District 453. The bill requires related transportation weighting to be calculated using only students counted on September 20.