

<p>Proposed Amendments for HB 2410  House Committee on K-12 Education Budget  Office of Revisor of Statutes  March 27, 2017  LPA Audits</p>
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1 levels, as determined by the state board. The state board shall determine  
2 performance levels on the statewide assessments, the achievement of  
3 which represents high academic standards in the academic area at the  
4 grade level to which the assessment applies. The state board should specify  
5 high academic standards both for individual performance and school  
6 performance on the assessments.

7 (d) Each school year, on such date as specified by the state board,  
8 each school district shall submit the Kansas education system accreditation  
9 report to the state board in such form and manner as prescribed by the state  
10 board.

11 (e) Whenever the state board determines that a school district has  
12 failed either to meet the accreditation requirements established by rules  
13 and regulations or standards adopted by the state board or provide the  
14 curriculum required by state law, the state board shall so notify the school  
15 district. Such notice shall specify the accreditation requirements that the  
16 school district has failed to meet and the curriculum that it has failed to  
17 provide. Upon receipt of such notice, the board of education of such  
18 school district is encouraged to reallocate the resources of the school  
19 district to remedy all deficiencies identified by the state board.

20 (f) Each school in every school district shall establish a school site  
21 council composed of the principal and representatives of teachers and  
22 other school personnel, parents of students attending the school, the  
23 business community and other community groups. School site councils  
24 shall be responsible for providing advice and counsel in evaluating state,  
25 school district, and school site performance goals and objectives and in  
26 determining the methods that should be employed at the school site to  
27 meet these goals and objectives. Site councils may make recommendations  
28 and proposals to the school board regarding budgetary items and school  
29 district matters, including, but not limited to, identifying and implementing  
30 the best practices for developing efficient and effective administrative and  
31 management functions. Site councils also may help school boards analyze  
32 the unique environment of schools, enhance the efficiency and maximize  
33 limited resources, including outsourcing arrangements and cooperative  
34 opportunities as a means to address limited budgets.

35 New Sec. 44. The legislative post audit committee shall direct the  
36 legislative division of post audit to conduct the following performance  
37 audits in the fiscal year specified:

38 (a) A performance audit of transportation services funding. The audit  
39 should include a comparison of the amount of transportation services  
40 funding school districts receive to the cost of providing transportation  
41 services. This performance audit shall be conducted during fiscal year  
42 ~~2019~~, and the final audit report shall be submitted to the legislature on or  
43 before January 15, ~~2019~~.

**HOUSE BILL No. 2410**

By Committee on Appropriations

3-22

1 AN ACT concerning education; relating to the instruction and financing  
 2 thereof; making and concerning appropriations for the fiscal years  
 3 ending June 30, 2018, and June 30, 2019, for the department of  
 4 education; creating the Kansas school equity and enhancement act;  
 5 amending K.S.A. 2016 Supp. 10-1116a, 12-1677, 12-1770a, 12-1775a,  
 6 12-1776a, 72-978, 72-1046b, 72-1398, 72-1414, 72-1923, 72-3712, 72-  
 7 3715, 72-5333b, 72-64b01, 72-64c03, 72-64c05, 72-6622, 72-6624, 72-  
 8 6625, 72-6757, 72-67,115, 72-7535, 72-8187, 72-8190, 72-8230, 72-  
 9 8233, 72-8236, 72-8249, 72-8250, 72-8251, 72-8302, 72-8309, 72-  
 10 8316, 72-8415b, 72-8801, 72-8804, 72-8908, 72-9509, 72-9609, 72-  
 11 99a02, 72-99a02, as amended by section 87 of this act, 74-4939a, 74-  
 12 8925, 74-99b43, 75-2319, 79-201x, 79-213, 79-2001 and 79-2925b and  
 13 repealing the existing sections; also repealing K.S.A. 2016 Supp. 46-  
 14 1133 and 72-6482.  
 15

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

Section 1.

DEPARTMENT OF EDUCATION

18  
 19 (a) There is appropriated for the above agency from the state general  
 20 fund for the fiscal year ending June 30, 2018, the following:

21 Operating expenditures (including official  
 22 hospitalty) (652-00-1000-0053).....\$12,515,606  
 23 *Provided*, That any unencumbered balance in the operating expenditures  
 24 (including official hospitalty) account in excess of \$100 as of June 30,  
 25 2017, is hereby reapropriated for fiscal year 2018.  
 26 Special education services

27 aid (652-00-1000-0700).....\$437,680,455  
 28 *Provided*, That any unencumbered balance in the special education  
 29 services aid account in excess of \$100 as of June 30, 2017, is hereby  
 30 reapropriated for fiscal year 2018: *Provided further*, That expenditures  
 31 shall not be made from the special education services aid account for the  
 32 provision of instruction for any homebound or hospitalized child unless  
 33 the categorization of such child as exceptional is conjoined with the  
 34 categorization of the child within one or more of the other categories of  
 35 exceptionality: *And provided further*, That expenditures shall be made from  
 36 this account for grants to school districts in amounts determined pursuant

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1 (b) A performance audit of at-risk education funding. The audit  
 2 should evaluate the method of counting students for at-risk education  
 3 funding; the level of the at-risk student weighting and high-density at-risk  
 4 student weighting under the act and how school districts are expending  
 5 moneys provided for at-risk education. This performance audit shall be  
 6 conducted during fiscal year 2021, and the final audit report shall be  
 7 submitted to the legislature on or before January 15, 2021.

8 (c) A performance audit of bilingual education funding. The audit  
 9 should evaluate the method of counting students for bilingual education  
 10 funding; the level of the bilingual weighting under the act and how school  
 11 districts are expending moneys provided for bilingual education. This  
 12 performance audit shall be conducted during fiscal year 2023, and the final  
 13 audit report shall be submitted to the legislature on or before January 15,  
 14 2023.

15 (d) A performance audit of career technical education funding. The  
 16 audit should include a comparison of the amount of career technical  
 17 education funding received by school districts to the cost of providing  
 18 career technical education. This performance audit shall be conducted  
 19 during fiscal year 2025, and the final audit report shall be submitted to the  
 20 legislature on or before January 15, 2025.

21 (f) A performance audit to identify best practices in successful  
 22 schools. The audit should include a comparison of the educational methods  
 23 and other practices of demographically similar school districts that achieve  
 24 significantly different student outcomes. This performance audit shall be  
 25 conducted during fiscal year 2020, and the final audit report shall be  
 26 submitted to the legislature on or before January 15, 2020. The audit shall  
 27 be conducted a second time during fiscal year 2024, and the final audit  
 28 report shall be submitted to the legislature on or before January 15, 2024.

29 (f) A performance audit to assess school districts' progress in  
 30 reducing the disparities in student outcomes among demographic  
 31 subgroups of students. This performance audit shall be conducted during  
 32 fiscal year 2022, and the final audit report shall be submitted to the  
 33 legislature on or before January 15, 2022. The audit shall be conducted a  
 34 second time during fiscal year 2026, and the final audit report shall be  
 35 submitted to the legislature on or before January 15, 2026.  
 36 New Sec. 45. The state board may adopt rules and regulations for the  
 37 administration of this act, including the classification of expenditures of  
 38 school districts to ensure uniform reporting of operating expenses.

39 New Sec. 46. The provisions of the Kansas school equity and  
 40 enhancement act, section 3 et seq., and amendments thereto, shall not be  
 41 severable. If any provision of the Kansas school equity and enhancement  
 42 act, section 3 et seq., and amendments thereto, is held to be invalid or  
 43 unconstitutional by court order, all provisions of the Kansas school equity

based on performance outcome standards adopted by the state board of education

2021

2026

(e)(1) A performance audit to provide a reasonable estimate of the cost of providing educational opportunities for every public school student in Kansas to achieve the performance outcome standards adopted by the state board of education. This performance audit shall be conducted three times as follows:  
 (A) During fiscal year 2019, and the final report submitted to the legislature on or before January 15, 2019;  
 (B) during fiscal year 2022, and the final report submitted to the legislature on or before January 15, 2022; and  
 (C) during fiscal year 2025, and the final report submitted to the legislature on or before January 15, 2025.  
 (2) Each performance audit required under this subsection shall:  
 (A) Include reasonable estimates of the costs of providing specialized education services as required by law, including, but not limited to, special education and related services, bilingual education and at-risk programs; and  
 (B) account for other factors which may contribute to variations in costs incurred by school districts, including, but not limited to, total district enrollment and geographic location within the state.  
 (3) In conducting each performance audit required under this subsection:  
 (A) Any examination of historical data and expenditures shall correct any recognized inadequacy of such data or expenditure through a statistically valid method of extrapolation; and  
 (B) subject to the limitations of the division of legislative post audit budget and appropriations therefor, the legislative post auditor may enter into contracts with consultants as the post auditor deems necessary.

