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State of Kansas House of Representatives



Chair Member

Social Services Budget Appropriations

COMMITTEE ASSIGNMENTS

K-12 Education Budget

Brenda Landwehr Representative, 105th District

Thank you, Chairman Campbell, and committee members for the opportunity to testify before you in support of HB 2379

HB 2379 would require school districts to report transaction level information for all expenditures.

With K-12 education expenditures using over half of the state's budget, it makes sense for the state, auditors, researchers and the people of Kansas to have the ability to see K-12 education income and expenses. If you cannot measure it, you cannot manage it. School districts currently report their expenditure data to the department of education at the district level. There is no way to break out expenditures by school building using the current data received.

Transaction level information will provide not only district detail, but it would also provide by building detail using the current school district codes.

The data will need a standard format to submit the records to the state. This should be a minor tweak to a districts software to transfer the information in a usable format to the state.

There are limitations as to what can be deciphered about a district's efficiency from the data the state currently receives, because we can only see whole numbers not the details that makes up those numbers. The data can tell us where a district spends, but it does not allow us to compare if its expenses are more or less compared to other districts.

The state, whether it is the department of education or our own legislative post audit, would be able to assist districts in find efficiencies that may exist. Universities would also be able to research K-12 spending in Kansas without calling individual districts for information.

The legislature, school districts, school boards, Kansas taxpayers would have more meaningful information for comparison purposes.

The state would also have the ability to identify potential errors in reporting of expenditures according to the Kansas Accounting Notebook they are required to use.

We would have a better understanding of student support, instruction support at district level administration and building level administration. The state would also have a better understanding of staffing needs by school districts and buildings.

This would provide more transparency to the legislature and the people of Kansas. When there are questions on spending in the classroom; the state would be able to answer those questions as well as the school districts. With the current Supreme Court ruling, the state would be able to ask better questions of school districts. We could eventually get answers to the questions of money getting to the classroom.

Reporting and Recording are two different things. Kansas, like some other states, has a uniformed reporting system for school districts to report their expenditures to the state. Several states unlike Kansas require school districts to record transaction uniformly. School districts have available detailed records of expenditures other than what the state currently receives. We are asking for school districts to send their records of detail in a uniform manner to the state.

With today's technology and the amount of money the state is being asked to provide school districts, it only makes sense for the state to require a better understanding of what is actually being spent.

I will be happy to stand for questions.