

2021 Kansas Statutes

72-5171. **Same; school district financial accountability reports; contents.** (a) On or before January 15 of each year, the state department of education shall prepare and submit a financial accountability report on school district funding for each school district to the governor and the legislature.

(b) Each report shall contain the information described in subsection (c) for the school district in terms of actual dollar amounts for the second and immediately preceding school years and budgeted dollar amounts for the current school year.

(c) Each report shall contain the following information for the school district:

- (1) Full-time equivalent enrollment and the virtual student full-time equivalent enrollment;
- (2) demographic information, including, but not limited to, gender, race, ethnicity, students who are economically disadvantaged, migrants, English language learners and students with disabilities;
- (3) total general and supplemental general funds, including a showing of funding provided by federal sources, state sources and local sources, and total funds per student;
- (4) total capital outlay funds, including a showing of such funding provided by federal sources, state sources and local sources, and capital outlay funds per student;
- (5) total bond and interest funds, including a showing of such funding provided by federal sources, state sources and local sources, and bond and interest funds per student;
- (6) total of all other funds not described in paragraphs (3), (4) and (5), excluding fund transfers, including a showing of such funding provided by federal sources, state sources and local sources, and total funds per student;
- (7) total funds per student of all funds described in paragraphs (3) through (6);
- (8) general fund moneys attributable to the following:
 - (A) BASE aid;
 - (B) high enrollment weighting;
 - (C) low enrollment weighting;
 - (D) school facilities weighting;
 - (E) transportation weighting;
 - (F) at-risk student weighting;
 - (G) preschool-aged at-risk student weighting;
 - (H) high-density at-risk student weighting;
 - (I) career technical education weighting;
 - (J) special education and related services weighting;
 - (K) bilingual weighting;
 - (L) ancillary school facilities weighting;
 - (M) cost-of-living weighting;
 - (N) declining enrollment weighting; and
 - (O) virtual school state aid;
- (9) total expenditures on the following:
 - (A) At-risk education programs and services;
 - (B) preschool-aged at-risk education programs and services;
 - (C) bilingual education programs and services;
 - (D) career and technical education programs and services;
 - (E) special education and related services; and
 - (F) virtual school programs and services;
- (10) total expenditures from the special retirement contributions fund;

(11) expenditures and fund transfers from the supplemental general fund for those programs and services set forth in paragraph (9) and any other accounting category for which there is an expenditure or transfer from such fund;

(12) total expenditures from any fund for expenses incurred as a result of the school district's participation in any legal proceeding challenging the constitutional adequacy of any school finance laws under section 6 of article 6 of the constitution of the state of Kansas, regardless of whether such school district was a named party in such legal proceedings, and including any dues, fees or other expenses incurred by such school district as a result of its membership in any organization that participates in any legal proceeding challenging the constitutional adequacy of any school finance laws under section 6 of article 6 of the constitution of the state of Kansas, and the aggregate amount of such expenditures made on and after July 1, 2010; and

(13) general obligation bond indebtedness.

(d) All reports prepared pursuant to this section shall be published in accordance with K.S.A. 2021 Supp. 72-1181, and amendments thereto.

(e) The state board shall provide uniform guidelines for what constitutes total expenditures for the programs and services listed under subsection (c)(9).

History: L. 2017, ch. 95, § 43; L. 2018, ch. 57, § 12; L. 2019, ch. 19, § 14; July 1.