

HOUSE BILL No. 2774

By Committee on Calendar and Printing

3-24

1 AN ACT concerning schools; relating to the financing thereof; establishing
2 educational goals; creating a presumption in school finance litigation
3 that state moneys have been first applied to certain costs; relating to
4 capital outlay; supplemental general state aid; making and concerning
5 appropriations for the fiscal year ending June 30, 2015, for the
6 department of education; establishing the K-12 student performance
7 commission; providing teacher licensure to certain persons; expanding
8 public innovative districts; relating to transportation weighting; at-risk
9 pupils; relating to the Kansas uniform financial accounting and
10 reporting act; specifying coverage of teachers under the Kansas tort
11 claims act; amending K.S.A. 72-5333b, 72-6411, 72-6416 and 72-8809
12 and K.S.A. 2013 Supp. 72-1925, 72-6407, 72-6410, 72-6414, 72-6417,
13 72-6431, 72-8254, 72-8814 and 75-6102 and repealing the existing
14 sections; also repealing K.S.A. 2013 Supp. 72-1127.
15

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

17 New Section 1. Article 6 of the constitution of the state of Kansas
18 states that the legislature shall provide for intellectual, educational,
19 vocational and scientific improvement by establishing and maintaining
20 public schools; provide for a state board of education having general
21 supervision of public schools, educational institutions and the educational
22 interests of the state, except those delegated by law to the state board of
23 regents; and make suitable provision for finance of the educational
24 interests of the state. It is the purpose and intention of the legislature to
25 provide a financing system for the education of grade kindergarten and
26 grades one through 12 which provides students with the capacities set forth
27 in section 2, and amendments thereto. Such financing system shall be
28 sufficiently flexible for the legislature to consider and utilize financing
29 methods from all available resources in order to satisfy the constitutional
30 requirements under article 6. Such financing methods shall include, but are
31 not limited to, the following:

32 (a) Federal funding to unified school districts or public schools,
33 including any grants or federal assistance;

34 (b) appropriations of state moneys for the improvement of public
35 education, including, but not limited to, the following:

36 (1) Financing to unified school districts through the school district

1 finance and quality performance act pursuant to K.S.A. 72-6405 et seq.,
2 and amendments thereto;

3 (2) financing to unified school districts through any provisions which
4 provide state aid, such as capital improvements state aid, capital outlay
5 state aid and any other state aid paid, distributed or allocated to school
6 districts on the basis of the assessed valuation of school districts;

7 (3) employer contributions to the Kansas public employees retirement
8 system for public schools;

9 (4) appropriations to the Kansas children's cabinet for programs
10 serving students enrolled in unified school districts in meeting the goals
11 specified in section 2, and amendments thereto;

12 (5) appropriations to any programs which provide early learning to
13 four-year-old children with the purpose of preparing them for success in
14 public schools;

15 (6) appropriations to any programs, such as communities in schools,
16 which provide individualized support to students enrolled in unified school
17 districts in meeting the goals specified in section 2, and amendments
18 thereto;

19 (7) transportation financing, including any transfers from the state
20 general fund and state highway fund to the state department of education to
21 provide technical education transportation, special education
22 transportation or school bus safety;

23 (8) financing to other facilities providing public education to students,
24 such as the Kansas state school for the blind, the Kansas state school for
25 the deaf, school district juvenile detention facilities and the Flint Hills job
26 corps center;

27 (9) appropriations relating to the Kansas academy of mathematics and
28 science;

29 (10) appropriations relating to teaching excellence, such as
30 scholarships, awards, training or in-service workshops;

31 (11) appropriations to the state board of regents to provide technical
32 education incentives to unified school districts and tuition costs to
33 postsecondary institutions which provide career technical education to
34 secondary students; and

35 (12) appropriations to any postsecondary educational institution
36 which provides postsecondary education to a secondary student without
37 charging tuition to such student;

38 (c) any provision which authorizes the levying of local taxes for the
39 purpose of financing public schools; and

40 (d) any transfer of funds or appropriations from one object or fund to
41 another approved by the legislature for the purpose of financing public
42 schools.

43 New Sec. 2. The legislature shall provide for a system of education

1 which has as its goal to provide each and every child with at least the
2 following capacities:

3 (a) Sufficient oral and written communication skills to enable
4 students to function in a complex and rapidly changing civilization;

5 (b) sufficient knowledge of economic, social, and political systems to
6 enable the student to make informed choices;

7 (c) sufficient understanding of governmental processes to enable the
8 student to understand the issues that affect his or her community, state, and
9 nation;

10 (d) sufficient self-knowledge and knowledge of his or her mental and
11 physical wellness;

12 (e) sufficient grounding in the arts to enable each student to
13 appreciate his or her cultural and historical heritage;

14 (f) sufficient training or preparation for advanced training in either
15 academic or vocational fields so as to enable each child to choose and
16 pursue life work intelligently; and

17 (g) sufficient levels of academic or vocational skills to enable public
18 school students to compete favorably with their counterparts in
19 surrounding states, in academics or in the job market.

20 New Sec. 3. (a) In any action challenging the adequacy component of
21 article 6 of the constitution of the state of Kansas, all state moneys
22 appropriated, distributed or otherwise provided by the state to unified
23 school districts as described in section 1, and amendments thereto, shall be
24 deemed by the court to have been first applied to pay the costs related to
25 providing the areas of instruction required by K.S.A. 72-1101, 72-1103,
26 72-1117 and section 2, and amendments thereto, and for the courses
27 included in the pre-college curriculum prescribed by the state board of
28 regents pursuant to K.S.A. 76-717, and amendments thereto.

29 (b) This section shall be part of and supplemental to article 64b of
30 chapter 72 of the Kansas Statutes Annotated, and amendments thereto.

31 New Sec. 4.

32 DEPARTMENT OF EDUCATION

33 (a) There is appropriated for the above agency from the state general
34 fund for the fiscal year ending June 30, 2015, the following:

35 Supplemental general state aid.....\$103,865,000

36 Sec. 5. K.S.A. 2013 Supp. 72-8814 is hereby amended to read as
37 follows: 72-8814. (a) There is hereby established in the state treasury the
38 school district capital outlay state aid fund. Such fund shall consist of all
39 amounts transferred thereto under the provisions of subsection (c).

40 (b) In each school year, each school district which levies a tax
41 pursuant to K.S.A. 72-8801 et seq., and amendments thereto, shall be
42 entitled to receive payment from the school district capital outlay state aid
43 fund in an amount determined by the state board of education as provided

1 in this subsection. The state board of education shall:

2 (1) Determine the amount of the assessed valuation per pupil (AVPP)
3 of each school district in the state and round such amount to the nearest
4 \$1,000. The rounded amount is the AVPP of a school district for the
5 purposes of this section;

6 (2) determine the median AVPP of all school districts;

7 (3) prepare a schedule of dollar amounts using the amount of the
8 median AVPP of all school districts as the point of beginning. The
9 schedule of dollar amounts shall range upward in equal \$1,000 intervals
10 from the point of beginning to and including an amount that is equal to the
11 amount of the AVPP of the school district with the highest AVPP of all
12 school districts and shall range downward in equal \$1,000 intervals from
13 the point of beginning to and including an amount that is equal to the
14 amount of the AVPP of the school district with the lowest AVPP of all
15 school districts;

16 (4) determine a state aid percentage factor for each school district by
17 assigning a state aid computation percentage to the amount of the median
18 AVPP shown on the schedule, decreasing the state aid computation
19 percentage assigned to the amount of the median AVPP by one percentage
20 point for each \$1,000 interval above the amount of the median AVPP, and
21 increasing the state aid computation percentage assigned to the amount of
22 the median AVPP by one percentage point for each \$1,000 interval below
23 the amount of the median AVPP. Except as provided by K.S.A. 2013 Supp.
24 72-8814b, and amendments thereto, the state aid percentage factor of a
25 school district is the percentage assigned to the schedule amount that is
26 equal to the amount of the AVPP of the school district, except that the state
27 aid percentage factor of a school district shall not exceed 100%. The state
28 aid computation percentage is 25%;

29 (5) determine the amount levied by each school district pursuant to
30 K.S.A. 72-8801 et seq., and amendments thereto;

31 (6) multiply the amount computed under (5), but not to exceed 8
32 mills, by the applicable state aid percentage factor. The product is the
33 amount of payment the school district is entitled to receive from the school
34 district capital outlay state aid fund in the school year.

35 (c) The state board shall certify to the director of accounts and reports
36 the entitlements of school districts determined under the provisions of
37 subsection (b), and an amount equal thereto shall be transferred by the
38 director from the state general fund to the school district capital outlay
39 state aid fund for distribution to school districts, ~~except that no transfers~~
40 ~~shall be made from the state general fund to the school district capital~~
41 ~~outlay state aid fund during the fiscal years ending June 30, 2013, June 30,~~
42 ~~2014, June 30, 2015, or June 30, 2016.~~ All transfers made in accordance
43 with the provisions of this subsection shall be considered to be demand

1 transfers from the state general fund.

2 (d) Payments from the school district capital outlay state aid fund
3 shall be distributed to school districts at times determined by the state
4 board of education. The state board of education shall certify to the
5 director of accounts and reports the amount due each school district
6 entitled to payment from the fund, and the director of accounts and reports
7 shall draw a warrant on the state treasurer payable to the treasurer of the
8 school district. Upon receipt of the warrant, the treasurer of the school
9 district shall credit the amount thereof to the capital outlay fund of the
10 school district to be used for the purposes of such fund.

11 (e) Amounts transferred to the capital outlay fund of a school district
12 as authorized by K.S.A. 72-6433, and amendments thereto, shall not be
13 included in the computation when determining the amount of state aid to
14 which a district is entitled to receive under this section.

15 New Sec. 6. (a) There is hereby established the K-12 student
16 performance commission. The commission shall study and analyze article
17 6 of the constitution of the state of Kansas, and make recommendations to
18 the legislature regarding the educational needs of children in Kansas. The
19 commission shall particularly study and review the following areas:

20 (1) The capacities set forth in section 2, and amendments thereto;

21 (2) measures of student performance, such as statewide assessments,
22 standardized tests used in college admissions, graduation rates and any
23 other measurements used to assess student performance and growth; and

24 (3) public school accreditation requirements in light of the capacities
25 set forth in section 2, and amendments thereto.

26 (b) The K-12 student performance commission shall be composed of
27 nine voting members as follows:

28 (1) (A) Six at-large members appointed as follows: Two shall be
29 appointed by the president of the senate, one shall be appointed by the
30 minority leader of the senate, two shall be appointed by the speaker of the
31 house of representatives and one shall be appointed by the minority leader
32 of the house of representatives; and

33 (B) three at-large members appointed by the governor.

34 (2) The commissioner of education, the director of the budget, the
35 revisor of statutes and the director of legislative research shall be
36 nonvoting, ex-officio members of the commission.

37 (c) The speaker of the house of representatives shall designate the
38 member to convene and organize the first meeting of the commission at
39 which the commission shall elect a chairperson from among its voting
40 members. Any vacancy in the membership of the commission shall be
41 filled by appointment in the manner prescribed by this section for the
42 original appointment.

43 (d) A majority of all voting members shall constitute a quorum. All

1 actions of the commission shall be taken by a majority of all voting
2 members of the commission.

3 (e) Members of the commission shall receive expenses, mileage and
4 subsistence allowances as provided in subsection (e) of K.S.A. 75-3223,
5 and amendments thereto.

6 (f) The staff of the office of revisor of statutes, the Kansas legislative
7 research department and other central legislative staff service agencies
8 shall provide such assistance as may be requested by the commission.

9 (g) The commission shall submit a report to the legislature before
10 January 9, 2015, with any findings and recommendations which the
11 commission deems necessary, including the recommendation of any
12 legislation. To carry out the recommendations of the commission, if
13 necessary, one bill shall be introduced in the senate and one bill shall be
14 introduced in the house of representatives, which such bills shall contain
15 the exact same provisions, during the 2015 legislative session.

16 (h) The provisions of this section shall expire on January 12, 2015.

17 New Sec. 7. (a) As used in this section:

18 (1) "Applicant" means a person who:

19 (A) Is seeking licensure as a teacher at the secondary level in the state
20 of Kansas; and

21 (B) has provided documentation to the state board verifying that the
22 applicant has secured a commitment from the board of education of a
23 school district to be hired as a teacher in such school district subject to
24 receiving such licensure as a teacher.

25 (2) "Career technical education" shall have the same meaning as such
26 term is defined in K.S.A. 72-4412, and amendments thereto.

27 (3) "Teacher preparation program" means professional education
28 pedagogy coursework provided at an accredited college or university
29 engaged in teacher preparation.

30 (4) "State board" means the state board of education.

31 (b) Notwithstanding any other provision of law, an applicant shall not
32 be required to complete a teacher preparation program prior to licensure as
33 a teacher if such applicant satisfies one of the following:

34 (1) The applicant holds a valid teaching license from another
35 jurisdiction and has obtained the required scores on the praxis series tests
36 as required by the state board for licensure;

37 (2) the applicant has obtained an industry-recognized certificate in a
38 technical profession; has at least five years of work experience in such
39 technical profession; and has secured a commitment from the board of
40 education of a school district to be hired as a teacher to teach a career
41 technical education course related to such technical profession; or

42 (3) the applicant has obtained at least a bachelor's degree in the
43 subject matter area of science, technology, engineering, mathematics,

1 finance or accounting; has at least five years of work experience in such
2 subject matter area; and has secured a commitment from the board of
3 education of a school district to be hired as a teacher to teach in such
4 subject matter area.

5 (c) An applicant shall only be authorized to teach in the subject or
6 subjects specified on the face of the license.

7 (d) The state board shall adopt rules and regulations necessary to
8 carry out the provisions of this section.

9 (e) This section shall be part of and supplemental to the provisions of
10 article 13 of chapter 72 of the Kansas Statutes Annotated, and amendments
11 thereto.

12 New Sec. 8. Each school district shall provide written notice to each
13 teacher employed by such district of protections afforded teachers under
14 the Kansas tort claims act pursuant to K.S.A. 75-6101 et seq., and
15 amendments thereto. Such notice shall include information about the
16 Kansas tort claims act, a teacher's coverage as an employee of the district
17 under the Kansas tort claims act, the amount of liability coverage provided
18 for claims which could give rise to an action under the Kansas tort claims
19 act against a teacher and the procedure in which to request a defense under
20 the Kansas tort claims act pursuant to K.S.A. 75-6108, and amendments
21 thereto.

22 Sec. 9. K.S.A. 2013 Supp. 72-1925 is hereby amended to read as
23 follows: 72-1925. (a) Until such time as two or more public innovative
24 districts have been granted authority to operate as public innovative
25 districts pursuant to K.S.A. 2013 Supp. 72-1923, and amendments thereto,
26 any board of education of a school district desiring to operate as a public
27 innovative district shall submit a request for approval to operate as a
28 public innovative district to the governor, the chairperson of the senate
29 committee on education and the chairperson of the house of
30 representatives committee on education and have such request approved
31 by a majority of the three persons prior to submitting an application to the
32 state board under K.S.A. 2013 Supp. 72-1923, and amendments thereto.
33 The request for approval shall include such information as is required to be
34 included on an application for authority to operate as a public innovative
35 district under K.S.A. 2013 Supp. 72-1923, and amendments thereto.

36 (b) Upon the approval of the first two public innovative districts, the
37 board of education of a school district desiring to operate as a public
38 innovative district shall submit a request for approval to operate as a
39 public innovative district to the coalition board and have such request
40 approved by the coalition board prior to submitting any application to the
41 state board under K.S.A. 2013 Supp. 72-1923, and amendments thereto.
42 The coalition board, in its sole discretion, shall approve or deny the
43 request. As part of its review of such request, the coalition board may

1 make recommendations to the requesting school district to modify the
2 request, and may consider any such modifications prior to making a final
3 decision.

4 (c) The request for approval required by subsection (b) shall include
5 such information as is required to be included on an application for
6 authority to operate as a public innovative district under K.S.A. 2013
7 Supp. 72-1923, and amendments thereto. Copies of the request for
8 approval shall be submitted to each public innovative district that is a
9 member of the coalition. Within 30 days after receipt of the request for
10 approval by the last member to receive such request, the coalition board
11 shall meet to approve or deny the request. Notification of the approval or
12 denial of a request shall be sent to the board of education of the requesting
13 school district within 10 days after such decision. If the request is denied,
14 the notification shall specify the reasons therefor. Within 30 days from the
15 date a notification of denial is sent, the board of education of the
16 requesting school district may submit a request to the coalition board for
17 reconsideration of the request for approval and may submit an amended
18 request for approval with the request for reconsideration. The coalition
19 board shall act on the request for reconsideration within 30 days of receipt
20 of such request.

21 (d) (1) *Except as provided by paragraph (2) of this subsection, no*
22 *more than 10% of the school districts in the state shall operate as public*
23 *innovative districts at any one time. Any request for approval submitted at*
24 *such time shall be denied by the coalition board.*

25 (2) *An amount in excess of 10% but not to exceed 20% of school*
26 *districts in the state may operate as public innovative districts if such*
27 *school district operates a school within its district which is deemed to be*
28 *either a title I focus school or a title I priority school as described by the*
29 *state board under the elementary and secondary education act flexibility*
30 *waiver, as amended in January of 2013. Any request for approval under*
31 *this paragraph shall be reviewed by the coalition board for approval.*

32 Sec. 10. K.S.A. 72-5333b is hereby amended to read as follows: 72-
33 5333b. (a) The unified school district maintaining and operating a school
34 on the Fort Leavenworth military reservation, being unified school district
35 No. 207 of Leavenworth county, state of Kansas, shall have a governing
36 body, which shall be known as the "Fort Leavenworth school district board
37 of education" and which shall consist of three members who shall be
38 appointed by, and serve at the pleasure of the commanding general of Fort
39 Leavenworth. One member of the board shall be the president and one
40 member shall be the vice-president. The commanding general, when
41 making any appointment to the board, shall designate which of the offices
42 the member so appointed shall hold. Except as otherwise expressly
43 provided in this section, the district board and the officers thereof shall

1 have and may exercise all the powers, duties, authority and jurisdiction
2 imposed or conferred by law on unified school districts and boards of
3 education thereof, except such school district shall not offer or operate any
4 of grades 10 through 12.

5 (b) The board of education of the school district shall not have the
6 power to issue bonds.

7 (c) Except as otherwise expressly provided in this subsection, the
8 provisions of the school district finance and quality performance act apply
9 to the school district. As applied to the school district, the terms ~~local~~
10 ~~effort~~ *school financing sources* and federal impact aid shall not include any
11 moneys received by the school district under subsection (3)(d)(2)(b) of
12 public law 81-874. Any such moneys received by the school district shall
13 be deposited in the general fund of the school district or, at the discretion
14 of the board of education, in the capital outlay fund of the school district.

15 Sec. 11. K.S.A. 2013 Supp. 72-6407 is hereby amended to read as
16 follows: 72-6407. (a) (1) "Pupil" means any person who is regularly
17 enrolled in a district and attending kindergarten or any of the grades one
18 through 12 maintained by the district or who is regularly enrolled in a
19 district and attending kindergarten or any of the grades one through 12 in
20 another district in accordance with an agreement entered into under
21 authority of K.S.A. 72-8233, and amendments thereto, or who is regularly
22 enrolled in a district and attending special education services provided for
23 preschool-aged exceptional children by the district.

24 (2) Except as otherwise provided in paragraph (3) of this subsection,
25 a pupil in attendance full time shall be counted as one pupil. A pupil in
26 attendance part time shall be counted as that proportion of one pupil (to the
27 nearest $\frac{1}{10}$) that the pupil's attendance bears to full-time attendance. A
28 pupil attending kindergarten shall be counted as $\frac{1}{2}$ pupil. A pupil enrolled
29 in and attending an institution of postsecondary education which is
30 authorized under the laws of this state to award academic degrees shall be
31 counted as one pupil if the pupil's postsecondary education enrollment and
32 attendance together with the pupil's attendance in either of the grades 11 or
33 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted as that
34 proportion of one pupil (to the nearest $\frac{1}{10}$) that the total time of the pupil's
35 postsecondary education attendance and attendance in grade 11 or 12, as
36 applicable, bears to full-time attendance. A pupil enrolled in and attending
37 an area vocational school, area vocational-technical school or approved
38 vocational education program shall be counted as one pupil if the pupil's
39 vocational education enrollment and attendance together with the pupil's
40 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
41 the pupil shall be counted as that proportion of one pupil (to the nearest
42 $\frac{1}{10}$) that the total time of the pupil's vocational education attendance and
43 attendance in any of grades nine through 12 bears to full-time attendance.

1 A pupil enrolled in a district and attending a non-virtual school and also
2 attending a virtual school shall be counted as that proportion of one pupil
3 (to the nearest $\frac{1}{10}$) that the pupil's attendance at the non-virtual school
4 bears to full-time attendance. Except as provided by this section for
5 preschool-aged exceptional children and virtual school pupils, a pupil
6 enrolled in a district and attending special education and related services,
7 provided for by the district shall be counted as one pupil. A pupil enrolled
8 in a district and attending special education and related services provided
9 for by the district and also attending a virtual school shall be counted as
10 that proportion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance
11 at the non-virtual school bears to full-time attendance. A pupil enrolled in a
12 district and attending special education and related services for preschool-
13 aged exceptional children provided for by the district shall be counted as
14 $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a district and receiving
15 services under an approved at-risk pupil assistance plan maintained by the
16 district shall be counted as $\frac{1}{2}$ pupil. A pupil in the custody of the secretary
17 ~~of social and rehabilitation for children and families~~ services or in the
18 custody of the commissioner of juvenile justice and enrolled in unified
19 school district No. 259, Sedgwick county, Kansas, but housed, maintained,
20 and receiving educational services at the Judge James V. Riddel Boys
21 Ranch, shall be counted as two pupils. Except as provided in section 1 of
22 chapter 76 of the 2009 Session Laws of the state of Kansas, and
23 amendments thereto, a pupil in the custody of the secretary ~~of social and~~
24 ~~rehabilitation for children and families~~ services or in the custody of the
25 commissioner of juvenile justice and enrolled in unified school district No.
26 409, Atchison, Kansas, but housed, maintained and receiving educational
27 services at the youth residential center located on the grounds of the
28 former Atchison juvenile correctional facility, shall be counted as two
29 pupils.

30 (3) A pupil residing at the Flint Hills job corps center shall not be
31 counted. A pupil confined in and receiving educational services provided
32 for by a district at a juvenile detention facility shall not be counted. A pupil
33 enrolled in a district but housed, maintained, and receiving educational
34 services at a state institution or a psychiatric residential treatment facility
35 shall not be counted.

36 (b) "Preschool-aged exceptional children" means exceptional
37 children, except gifted children, who have attained the age of three years
38 but are under the age of eligibility for attendance at kindergarten.

39 (c) "At-risk pupils" means pupils who are *19 years of age or under*
40 *and who are* eligible for free meals under the national school lunch act and
41 who are enrolled in a district which maintains an approved at-risk pupil
42 assistance plan.

43 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has

1 attained the age of four years, is under the age of eligibility for attendance
2 at kindergarten, and has been selected by the state board in accordance
3 with guidelines consonant with guidelines governing the selection of
4 pupils for participation in head start programs.

5 (e) "Enrollment" means: (1) (A) Subject to the provisions of
6 paragraph (1)(B), for districts scheduling the school days or school hours
7 of the school term on a trimestral or quarterly basis, the number of pupils
8 regularly enrolled in the district on September 20 plus the number of
9 pupils regularly enrolled in the district on February 20 less the number of
10 pupils regularly enrolled on February 20 who were counted in the
11 enrollment of the district on September 20; and for districts not specified
12 in this paragraph (1), the number of pupils regularly enrolled in the district
13 on September 20; (B) a pupil who is a foreign exchange student shall not
14 be counted unless such student is regularly enrolled in the district on
15 September 20 and attending kindergarten or any of the grades one through
16 12 maintained by the district for at least one semester or two quarters or
17 the equivalent thereof;

18 (2) if enrollment in a district in any school year has decreased from
19 enrollment in the preceding school year, enrollment of the district in the
20 current school year means whichever is the greater of (A) enrollment in
21 the preceding school year minus enrollment in such school year of
22 preschool-aged at-risk pupils, if any such pupils were enrolled, plus
23 enrollment in the current school year of preschool-aged at-risk pupils, if
24 any such pupils are enrolled, or (B) the sum of enrollment in the current
25 school year of preschool-aged at-risk pupils, if any such pupils are
26 enrolled and the average (mean) of the sum of (i) enrollment of the district
27 in the current school year minus enrollment in such school year of
28 preschool-aged at-risk pupils, if any such pupils are enrolled and (ii)
29 enrollment in the preceding school year minus enrollment in such school
30 year of preschool-aged at-risk pupils, if any such pupils were enrolled and
31 (iii) enrollment in the school year next preceding the preceding school year
32 minus enrollment in such school year of preschool-aged at-risk pupils, if
33 any such pupils were enrolled; or

34 (3) the number of pupils as determined under K.S.A. 72-6447 or
35 K.S.A. 2013 Supp. 72-6448, and amendments thereto.

36 (f) "Adjusted enrollment" means: (1) Enrollment adjusted by adding
37 at-risk pupil weighting, program weighting, low enrollment weighting, if
38 any, high density at-risk pupil weighting, if any, ~~medium density at-risk~~
39 ~~pupil weighting, if any,~~ nonproficient pupil weighting, if any, high
40 enrollment weighting, if any, declining enrollment weighting, if any,
41 school facilities weighting, if any, ancillary school facilities weighting, if
42 any, cost of living weighting, if any, special education and related services
43 weighting, and transportation weighting to enrollment; or (2) adjusted

1 enrollment as determined under K.S.A. 2013 Supp. 72-6457 or 72-6458,
2 and amendments thereto.

3 (g) "At-risk pupil weighting" means an addend component assigned
4 to enrollment of districts on the basis of enrollment of at-risk pupils.

5 (h) "Program weighting" means an addend component assigned to
6 enrollment of districts on the basis of pupil attendance in educational
7 programs which differ in cost from regular educational programs.

8 (i) "Low enrollment weighting" means an addend component
9 assigned to enrollment of districts pursuant to K.S.A. 72-6412, and
10 amendments thereto, on the basis of costs attributable to maintenance of
11 educational programs by such districts in comparison with costs
12 attributable to maintenance of educational programs by districts having to
13 which high enrollment weighting is assigned pursuant to K.S.A. 2013
14 Supp. 72-6442b, and amendments thereto.

15 (j) "School facilities weighting" means an addend component
16 assigned to enrollment of districts on the basis of costs attributable to
17 commencing operation of new school facilities.

18 (k) "Transportation weighting" means an addend component assigned
19 to enrollment of districts on the basis of costs attributable to the provision
20 or furnishing of transportation.

21 (l) "Cost of living weighting" means an addend component assigned
22 to enrollment of districts to which the provisions of K.S.A. 2013 Supp. 72-
23 6449, and amendments thereto, apply on the basis of costs attributable to
24 the cost of living in the district.

25 (m) "Ancillary school facilities weighting" means an addend
26 component assigned to enrollment of districts to which the provisions of
27 K.S.A. 72-6441, and amendments thereto, apply on the basis of costs
28 attributable to commencing operation of new school facilities. Ancillary
29 school facilities weighting may be assigned to enrollment of a district only
30 if the district has levied a tax under authority of K.S.A. 72-6441, and
31 amendments thereto, and remitted the proceeds from such tax to the state
32 treasurer. Ancillary school facilities weighting is in addition to assignment
33 of school facilities weighting to enrollment of any district eligible for such
34 weighting.

35 (n) "Juvenile detention facility" has the meaning ascribed thereto by
36 72-8187, and amendments thereto.

37 (o) "Special education and related services weighting" means an
38 addend component assigned to enrollment of districts on the basis of costs
39 attributable to provision of special education and related services for
40 pupils determined to be exceptional children.

41 (p) "Virtual school" means any school or educational program that:
42 (1) Is offered for credit; (2) uses distance-learning technologies which
43 predominately use internet-based methods to deliver instruction; (3)

1 involves instruction that occurs asynchronously with the teacher and pupil
2 in separate locations; (4) requires the pupil to make academic progress
3 toward the next grade level and matriculation from kindergarten through
4 high school graduation; (5) requires the pupil to demonstrate competence
5 in subject matter for each class or subject in which the pupil is enrolled as
6 part of the virtual school; and (6) requires age-appropriate pupils to
7 complete state assessment tests.

8 (q) "Declining enrollment weighting" means an addend component
9 assigned to enrollment of districts to which the provisions of K.S.A. 2013
10 Supp. 72-6451, and amendments thereto, apply on the basis of reduced
11 revenues attributable to the declining enrollment of the district.

12 (r) "High enrollment weighting" means an addend component
13 assigned to enrollment of districts pursuant to K.S.A. 2013 Supp. 72-
14 6442b, and amendments thereto, on the basis of costs attributable to
15 maintenance of educational programs by such districts as a correlate to low
16 enrollment weighting assigned to enrollment of districts pursuant to
17 K.S.A. 72-6412, and amendments thereto.

18 (s) "High density at-risk pupil weighting" means an addend
19 component assigned to enrollment of districts to which the provisions of
20 K.S.A. 2013 Supp. 72-6455, and amendments thereto, apply.

21 (t) "Nonproficient pupil" means a pupil who is not eligible for free
22 meals under the national school lunch act and who has scored less than
23 proficient on the mathematics or reading state assessment during the
24 preceding school year and who is enrolled in a district which maintains an
25 approved proficiency assistance plan.

26 (u) "Nonproficient pupil weighting" means an addend component
27 assigned to enrollment of districts on the basis of enrollment of
28 nonproficient pupils pursuant to K.S.A. 2013 Supp. 72-6454, and
29 amendments thereto.

30 (v) "Psychiatric residential treatment facility" has the meaning
31 ascribed thereto by K.S.A. 72-8187, and amendments thereto.

32 ~~(w) "Medium density at-risk pupil weighting" means an addend~~
33 ~~component assigned to enrollment of districts to which the provisions of~~
34 ~~K.S.A. 2013 Supp. 72-6459, and amendments thereto, apply.~~

35 Sec. 12. K.S.A. 2013 Supp. 72-6410 is hereby amended to read as
36 follows: 72-6410. (a) "State financial aid" means an amount equal to the
37 product obtained by multiplying base state aid per pupil by the adjusted
38 enrollment of a district.

39 (b) (1) *Subject to the other provisions of this subsection, "base state*
40 *aid per pupil" means an amount of state financial aid per pupil. Subject to*
41 *the other provisions of this subsection, the amount of base state aid per*
42 *pupil is \$4,433 in school year 2008-2009 and \$4,492 in school year 2009-*
43 *2010 and each school year thereafter appropriated by the legislature in a*

1 *fiscal year for the designated school year. The appropriated amount shall*
2 *be based on considerations of funding from all available resources,*
3 *including the amount of funding described in section 1, and amendments*
4 *thereto.*

5 (2) The amount of base state aid per pupil is subject to reduction
6 commensurate with any reduction under K.S.A. 75-6704, and amendments
7 thereto, in the amount of the appropriation from the state general fund for
8 general state aid. If the amount of appropriations for general state aid is
9 insufficient to pay in full the amount each district is entitled to receive for
10 any school year, the amount of base state aid per pupil for such school year
11 is subject to reduction commensurate with the amount of the insufficiency.

12 (c) ~~"Local effort"~~ *"School financing sources"* means the sum of *the*
13 *following amounts:*

14 (1) An amount equal to the proceeds from the ~~tax levied under~~
15 ~~authority of K.S.A. 72-6431, and amendments thereto, and state public~~
16 ~~school financing levy;~~

17 (2) an amount equal to any unexpended and unencumbered balance
18 remaining in the general fund of the district, except amounts received by
19 the district and authorized to be expended for the purposes specified in
20 K.S.A. 72-6430, and amendments thereto, ~~and;~~

21 (3) an amount equal to any unexpended and unencumbered balances
22 remaining in the program weighted funds of the district, except any
23 amount in the vocational education fund of the district if the district is
24 operating an area vocational school, ~~and;~~

25 (4) an amount equal to any remaining proceeds from taxes levied
26 under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto,
27 prior to the repeal of such statutory sections, ~~and;~~

28 (5) an amount equal to the amount deposited in the general fund in
29 the current school year from amounts received in such year by the district
30 under the provisions of subsection (a) of K.S.A. 72-1046a, and
31 amendments thereto, ~~and;~~

32 (6) an amount equal to the amount deposited in the general fund in
33 the current school year from amounts received in such year by the district
34 pursuant to contracts made and entered into under authority of K.S.A. 72-
35 6757, and amendments thereto, ~~and;~~

36 (7) an amount equal to the amount credited to the general fund in the
37 current school year from amounts distributed in such year to the district
38 under the provisions of articles 17 and 34 of chapter 12 of *the* Kansas
39 Statutes Annotated and under the provisions of articles 42 and 51 of
40 chapter 79 of *the* Kansas Statutes Annotated, and *amendments thereto;*

41 (8) an amount equal to the amount of payments received by the
42 district under the provisions of K.S.A. 72-979, and amendments thereto,
43 ~~and;~~

1 (9) an amount equal to the amount of a grant, if any, received by the
2 district under the provisions of K.S.A. 72-983, and amendments thereto;
3 and

4 (10) an amount equal to 70% of the federal impact aid of the district.

5 (d) "Federal impact aid" means an amount equal to the federally
6 qualified percentage of the amount of moneys a district receives in the
7 current school year under the provisions of title I of public law 874 and
8 congressional appropriations therefor, excluding amounts received for
9 assistance in cases of major disaster and amounts received under the low-
10 rent housing program. The amount of federal impact aid defined herein as
11 an amount equal to the federally qualified percentage of the amount of
12 moneys provided for the district under title I of public law 874 shall be
13 determined by the state board in accordance with terms and conditions
14 imposed under the provisions of the public law and rules and regulations
15 thereunder.

16 (e) *"State public school financing levy" means the tax levied under*
17 *the authority of K.S.A. 72-6431, and amendments thereto.*

18 Sec. 13. K.S.A. 72-6411 is hereby amended to read as follows: 72-
19 6411. (a) The transportation weighting of each district shall be determined
20 by the state board as follows:

21 (1) Determine the total expenditures of the district during the
22 preceding school year from all funds for transporting pupils of public and
23 nonpublic schools on regular school routes;

24 ~~(2) divide the amount determined under (1) by the total number of~~
25 ~~pupils who were included in the enrollment of the district in the preceding~~
26 ~~school year and for whom transportation was made available by the~~
27 ~~district;~~

28 ~~(3) multiply the quotient obtained under (2) by the total number of~~
29 ~~pupils who were included in the enrollment of the district in the preceding~~
30 ~~school year, were residing less than 2 1/2 miles by the usually traveled~~
31 ~~road from the school building they attended, and for whom transportation~~
32 ~~was made available by the district;~~

33 ~~(4) multiply the product obtained under (3) by 50%;~~

34 ~~(5) subtract the product obtained under (4) from the amount~~
35 ~~determined under (1);~~

36 ~~(6) divide the remainder obtained under (5) by the total number of~~
37 ~~pupils who were included in the enrollment of the district in the preceding~~
38 ~~school year, were residing 2 1/2 miles or more by the usually traveled road~~
39 ~~from the school building they attended and for whom transportation was~~
40 ~~made available by the district. The quotient is the per-pupil cost of~~
41 ~~transportation;~~

42 (2) *determine the sum of: (A) The number of pupils who were*
43 *included in the enrollment of the district in the preceding school year who*

1 *resided less than 2.5 miles by the usually traveled road from the school*
 2 *building such pupils attended and for whom transportation was made*
 3 *available by the district; and (B) the number of nonresident pupils who*
 4 *were included in the enrollment of the district for the preceding school*
 5 *year and for whom transportation was made available by the district;*

6 *(3) determine the number of pupils who were included in the*
 7 *enrollment of the district in the preceding school year who resided 2.5*
 8 *miles or more by the usually traveled road from the school building such*
 9 *pupils attended and for whom transportation was made available by the*
 10 *district;*

11 *(4) multiply the number of pupils determined under paragraph (3) by*
 12 *two;*

13 *(5) divide the amount determined under paragraph (2) by the product*
 14 *obtained under paragraph (4);*

15 *(6) add one to the quotient obtained under paragraph (5);*

16 *(7) multiply the sum obtained under paragraph (6) by the amount*
 17 *determined under paragraph (3);*

18 *(8) divide the amount determined under paragraph (1) by the product*
 19 *obtained under paragraph (7). The resulting quotient is the per-pupil cost*
 20 *of transportation;*

21 ~~(7)~~(9) *on a density-cost graph plot the per-pupil cost of transportation*
 22 *for each district;*

23 ~~(8)~~(10) *construct a curve of best fit for the points so plotted;*

24 ~~(9)~~(11) *locate the index of density for the district on the base line of*
 25 *the density-cost graph and from the point on the curve of best fit directly*
 26 *above this point of index of density follow a line parallel to the base line to*
 27 *the point of intersection with the vertical line, which point is the formula*
 28 *per-pupil cost of transportation of the district;*

29 ~~(10)~~(12) *divide the formula per-pupil cost of transportation of the*
 30 *district by base state aid per pupil; and*

31 ~~(11)~~(13) *multiply the quotient obtained under ~~(10)~~ paragraph (12) by*
 32 *the number of pupils who are included in the enrollment of the district, are*
 33 *residing ~~2+2~~ 2.5 miles or more by the usually traveled road to the school*
 34 *building they attend, and for whom transportation is being made available*
 35 *by, and at the expense of, the district. The product is the transportation*
 36 *weighting of the district.*

37 (b) For the purpose of providing accurate and reliable data on pupil
 38 transportation, the state board is authorized to adopt rules and regulations
 39 prescribing procedures which districts shall follow in reporting pertinent
 40 information relative thereto, including uniform reporting of expenditures
 41 for transportation.

42 (c) "Index of density" means the number of pupils who are included
 43 in the enrollment of a district in the current school year, are residing ~~2+2~~

1 2.5 miles or more by the usually traveled road from the school building
2 they attend, and for whom transportation is being made available on
3 regular school routes by the district, divided by the number of square miles
4 of territory in the district.

5 (d) "Density-cost graph" means a drawing having: (1) A horizontal or
6 base line divided into equal intervals of density, beginning with zero on the
7 left; and (2) a scale for per-pupil cost of transportation to be shown on a
8 line perpendicular to the base line at the left end thereof, such scale to
9 begin with zero dollars at the base line ascending by equal per-pupil cost
10 intervals.

11 (e) "Curve of best fit" means the curve on a density-cost graph drawn
12 so the sum of the distances squared from such line to each of the points
13 plotted on the graph is the least possible.

14 ~~(f) The provisions of this section shall take effect and be in force~~
15 ~~from and after July 1, 1992.~~

16 Sec. 14. K.S.A. 2013 Supp. 72-6414 is hereby amended to read as
17 follows: 72-6414. (a) The at-risk pupil weighting of each district shall be
18 determined by the state board ~~by multiplying the number of at-risk pupils~~
19 ~~included in enrollment of the district by .278 for school year 2006-2007,~~
20 ~~by .378 for school year 2007-2008 and by .456 for school year 2008-2009~~
21 ~~and each school year thereafter as follows: (1) Compute the full-time~~
22 ~~equivalent enrollment of at-risk pupils; and (2) multiply the number~~
23 ~~determined under paragraph (1) by .456.~~ The product is the at-risk pupil
24 weighting of the district.

25 (b) Except as provided in subsection (d), of the amount a district
26 receives from the at-risk pupil weighting, an amount produced by a pupil
27 weighting of .01 shall be used by the district for achieving mastery of
28 basic reading skills by completion of the third grade in accordance with
29 standards and outcomes of mastery identified by the state board under
30 K.S.A. 72-7534, and amendments thereto.

31 (c) A district shall include such information in its at-risk pupil
32 assistance plan as the state board may require regarding the district's
33 remediation strategies and the results thereof in achieving the third grade
34 reading standards and outcomes of mastery identified by the state board.
35 The reporting requirements shall include information documenting
36 remediation strategies and improvement made by pupils who performed
37 below the expected standard on the second grade diagnostic reading test
38 prescribed by the state board.

39 (d) A district whose pupils substantially achieve the state board
40 standards and outcomes of mastery of reading skills upon completion of
41 third grade may be released, upon request, by the state board from the
42 requirements of subsection (b).

43 (e) (1) A district may expend amounts received from the at-risk pupil

1 weighting to pay for the cost of providing full-day kindergarten to any
2 pupil enrolled in the district and attending full-day kindergarten whether or
3 not such pupil is an at-risk pupil.

4 (2) Nothing in this subsection shall be construed as requiring school
5 districts to provide full-day kindergarten nor as requiring any pupil to
6 attend full-day kindergarten.

7 (3) As used in this subsection (e):

8 (A) "District" means any school district which offers both full-day
9 and half-day kindergarten.

10 (B) "Cost" means that portion of the cost of providing full-day
11 kindergarten which is not paid by the state.

12 (f) A school district may expend amounts received from the at-risk
13 weighting to pay the cost of providing preschool-aged at-risk, bilingual
14 and vocational education programs and services.

15 Sec. 15. K.S.A. 72-6416 is hereby amended to read as follows: 72-
16 6416. (a) In each school year, the state board shall determine entitlement
17 of each district to general state aid for the school year as provided in this
18 section.

19 (b) The state board shall determine the amount of the district's ~~local~~
20 ~~effort~~ *school financing sources* for the school year. If the amount of the
21 district's ~~local~~ ~~effort~~ *school financing sources* is greater than the amount of
22 state financial aid determined for the district for the school year, the
23 district shall not be entitled to general state aid. If the amount of the
24 district's ~~local~~ ~~effort~~ *school financing sources* is less than the amount of
25 state financial aid determined for the district for the school year, the state
26 board shall subtract the amount of the district's ~~local~~ ~~effort~~ *school*
27 *financing sources* from the amount of state financial aid. The remainder is
28 the amount of general state aid the district is entitled to receive for the
29 current school year.

30 (c) The provisions of this section shall take effect and be in force
31 from and after July 1, 1992.

32 Sec. 16. K.S.A. 2013 Supp. 72-6417 is hereby amended to read as
33 follows: 72-6417. (a) The distribution of general state aid under this act
34 shall be made in accordance with appropriation acts each year as provided
35 in this section.

36 (b) (1) In the months of July through May of each school year, the
37 state board shall determine the amount of general state aid which will be
38 required by each district to maintain operations in each such month. In
39 making such determination, the state board shall take into consideration
40 the district's access to ~~local~~ ~~effort~~ *school financing sources* and the
41 obligations of the general fund which must be satisfied during the month.
42 The amount determined by the state board under this provision is the
43 amount of general state aid which will be distributed to the district in the

1 months of July through May;

2 (2) in the month of June of each school year, subject to the provisions
3 of subsection (d), payment shall be made of the full amount of the general
4 state aid entitlement determined for the school year, less the sum of the
5 monthly payments made in the months of July through May.

6 (c) The state board of education shall prescribe the dates upon which
7 the distribution of payments of general state aid to school districts shall be
8 due. Payments of general state aid shall be distributed to districts once
9 each month on the dates prescribed by the state board. The state board
10 shall certify to the director of accounts and reports the amount due as
11 general state aid to each district in each of the months of July through
12 June. Such certification, and the amount of general state aid payable from
13 the state general fund, shall be approved by the director of the budget. The
14 director of accounts and reports shall draw warrants on the state treasurer
15 payable to the district treasurer of each district entitled to payment of
16 general state aid, pursuant to vouchers approved by the state board. Upon
17 receipt of such warrant, each district treasurer shall deposit the amount of
18 general state aid in the general fund, except that, an amount equal to the
19 amount of federal impact aid not included in the ~~local effort~~ *school*
20 *financing sources* of a district may be disposed of as provided in
21 subsection (a) of K.S.A. 72-6427, and amendments thereto.

22 (d) If any amount of general state aid that is due to be paid during the
23 month of June of a school year pursuant to the other provisions of this
24 section is not paid on or before June 30 of such school year, then such
25 payment shall be paid on or after the ensuing July 1, as soon as moneys are
26 available therefor. Any payment of general state aid that is due to be paid
27 during the month of June of a school year and that is paid to school
28 districts on or after the ensuing July 1 shall be recorded and accounted for
29 by school districts as a receipt for the school year ending on the preceding
30 June 30.

31 Sec. 17. K.S.A. 2013 Supp. 72-6431 is hereby amended to read as
32 follows: 72-6431. (a) The board of each district shall levy an ad valorem
33 tax upon the taxable tangible property of the district in the school years
34 specified in subsection (b) for the purpose of:

35 (1) Financing that portion of the district's general fund budget which
36 is not financed from any other source provided by law;

37 (2) paying a portion of the costs of operating and maintaining public
38 schools in partial fulfillment of the constitutional obligation of the
39 legislature to finance the educational interests of the state; and

40 (3) with respect to any redevelopment district established prior to July
41 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a
42 portion of the principal and interest on bonds issued by cities under
43 authority of K.S.A. 12-1774, and amendments thereto, for the financing of

1 redevelopment projects upon property located within the district.

2 (b) The tax required under subsection (a) shall be levied at a rate of
3 20 mills in the school year 2013-2014 and school year 2014-2015.

4 (c) The proceeds from the tax levied by a district under authority of
5 this section, except the proceeds of such tax levied for the purpose of
6 paying a portion of the principal and interest on bonds issued by cities
7 under authority of K.S.A. 12-1774, and amendments thereto, for the
8 financing of redevelopment projects upon property located within the
9 district, shall be deposited in the general fund of the district.

10 (d) On June 6 of each year, the amount, if any, by which a district's
11 ~~local effort~~ *school financing sources* exceeds the amount of the district's
12 state financial aid, as determined by the state board, shall be remitted to
13 the state treasurer. Upon receipt of any such remittance, the state treasurer
14 shall deposit the same in the state treasury to the credit of the state school
15 district finance fund.

16 (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-
17 1964b, and amendments thereto.

18 Sec. 18. K.S.A. 72-8809 is hereby amended to read as follows: 72-
19 8809. The board of education of any school district which has made a tax
20 levy under K.S.A. 72-8801, *and amendments thereto*, may at any time
21 ~~after the final levy is certified to the county clerk under any current~~
22 ~~authorization~~, initiate procedures to renew its authority to make ~~a like~~ *an*
23 annual tax levy in the amount and upon the conditions and in the manner
24 specified in ~~said~~ K.S.A. 72-8801, ~~and at five-year intervals thereafter may~~
25 ~~in like manner and on like conditions renew such levy for successive five-~~
26 ~~year periods and amendments thereto.~~ *Except as otherwise provided by its*
27 *terms, any initial resolution adopted pursuant to K.S.A. 72-8801, and*
28 *amendments thereto, shall remain in full force and effect until such time as*
29 *a second resolution becomes effective, at which time the initial resolution*
30 *shall become null and void.*

31 Sec. 19. K.S.A. 2013 Supp. 72-8254 is hereby amended to read as
32 follows: 72-8254. (a) This section shall be known and may be cited as the
33 Kansas uniform financial accounting and reporting act.

34 (b) As used in this section:

35 (1) "Budget summary" means a *one-page* summary of the official
36 budget adopted by the board of education of the school district, and shall
37 include, but is not limited to, graphs depicting the total expenditures in the
38 budget by category, supplemental and general fund expenditures,
39 instruction expenditures, enrollment figures, mill rates by fund and
40 average salaries. For purposes of this section, ~~the a one-page~~ budget at a
41 glance format developed by the state board, and any successor format shall
42 be deemed a budget summary, provided it complies with the requirements
43 of this section.

1 (2) "Reporting system" means the uniform reporting system,
2 including a uniform chart of accounts, developed by the state board as
3 required by this section.

4 (3) "School district" means a unified school district organized and
5 operated under the laws of this state.

6 (4) "State board" means the state board of education.

7 (c) The state board shall develop and maintain a uniform reporting
8 system for the receipts and expenditures of school districts. The
9 accounting records maintained by each school district shall be coordinated
10 with the uniform reporting system. Each school district shall record the
11 receipts and expenditures of the district in accordance with a uniform
12 classification of accounts or chart of accounts and reports as shall be
13 prescribed by the state board. Each school district shall submit such
14 reports and statements as may be required by the state board. The state
15 board shall design, revise and direct the use of accounting records and
16 fiscal procedures and prescribe uniform classifications for receipts and
17 expenditures for all school districts. The reporting system shall include all
18 funds held by a school district regardless of the source of the moneys held
19 in such funds, including, but not limited to, all funds funded by fees or
20 other sources of revenue not derived from tax levies. The state board shall
21 prescribe the necessary forms to be used by school districts in connection
22 with such uniform reporting system.

23 (d) The reporting system developed by the state board shall be
24 developed in such a manner that allows school districts to record and
25 report any information required by state or federal law.

26 (e) The reporting system shall provide records showing by funds,
27 accounts and other pertinent classifications, the amounts appropriated, the
28 estimated revenues, actual revenues or receipts, the amounts available for
29 expenditure, the total and itemized expenditures, the unencumbered cash
30 balances, excluding state aid receivable, actual balances on hand and the
31 unencumbered balances of allotments or appropriations for each school
32 district.

33 (f) The reporting system shall allow a person to search the data and
34 allow for the comparison of data by school district.

35 (g) Each school district shall annually submit a report to the state
36 board on all construction activity undertaken by the school district which
37 was financed by the issuance of bonds and which such bonds have not
38 matured. Such report shall include all revenue receipts, all expenditures of
39 bond proceeds authorized by law, the dates for commencement and
40 completion of such construction activity, the estimated cost and the actual
41 cost of such construction activity. The information provided in the report
42 shall be in a form so as to readily identify such information with a specific
43 construction project. Such report shall be submitted in a form and manner

1 prescribed by the state board in accordance with the provisions of this
2 section.

3 (h) From and after July 1, 2012, the board of education of each school
4 district shall record and report the receipts and expenditures of the district
5 in the manner prescribed by the state board in accordance with this section.

6 (i) (1) Each school district shall annually publish on such district's
7 internet website:

8 (A) A copy of form 150, estimated legal maximum general fund
9 budget, or any successor document containing the same or similar
10 information, that was submitted by such district to the state board of
11 education for the immediately preceding school year; and

12 (B) the budget summary for the current school year and actual
13 expenditures for the immediately preceding two school years showing total
14 dollars net of transfers and dollars per pupil for each of the following:

15 ~~(1)~~(i) Function 1000, instruction;

16 ~~(2)~~(ii) function 2100, student support;

17 ~~(3)~~(iii) function 2200, instructional staff support;

18 ~~(4)~~(iv) functions 2300 through 2500, administration;

19 ~~(5)~~(v) function 2600, operation and maintenance;

20 ~~(6)~~(vi) function 2700, transportation;

21 ~~(7)~~(vii) function 3100, food service;

22 ~~(8)~~(viii) functions 2900, 3200 and 3300, other current spending;

23 ~~(9)~~(ix) function 4000, capital outlay;

24 ~~(10)~~(x) function 5100, debt service;

25 ~~(11)~~(xi) the total expenditures which is the sum of the amounts in
26 paragraphs ~~(1)~~ clauses (i) through ~~(10)~~(x);

27 ~~(12)~~(xii) the spending allocated to function 1000, instruction,
28 excluding capital outlay and debt service expenditures, as a percentage of
29 total expenditures;

30 ~~(13)~~(xiii) the spending allocated to function 1000, instruction,
31 excluding capital outlay and debt service expenditures, as a percentage of
32 current spending, which is the sum of expenditures for functions 1000
33 through 3300 less capital outlay and debt service expenditures included in
34 any of those functions; and

35 ~~(14)~~(xiv) the revenue in total dollars net of transfers both in total and
36 disaggregated to show the amount of revenue received from local, state
37 and federal revenue sources.

38 (2) For purposes of subsection (i)(1)(B), all per pupil amounts shall
39 be calculated using the full-time equivalent enrollment of the school
40 district. All function categories and other accounting categories shall refer
41 to those same categories as established and required for financial
42 accounting purposes by the state board as published in the Kansas state
43 department of education's Kansas accounting handbook for unified school

1 districts, as published in August 2012, or later versions as established in
2 rules and regulations adopted by the state board.

3 ~~(2)~~(3) Publications required by this subsection shall be published with
4 an easily identifiable link located on such district's website homepage.

5 (4) *Publications required by this subsection shall be made available*
6 *to the public at every meeting held by the board of education of each*
7 *school district when the board is discussing the district's budget or any*
8 *other school finance matters.*

9 (j) (1) The department of education shall annually publish on its
10 internet website:

11 (A) All of the publications required under subsection (i); and

12 (B) the following expenditures for each school district on a per pupil
13 basis:

14 (i) Total expenditures;

15 (ii) capital outlay expenditures;

16 (iii) bond and interest expenditures; and

17 (iv) all other expenditures not included in (ii) or (iii).

18 (2) Publications required by this subsection shall be published with
19 an easily identifiable link located on the department's website homepage.

20 Sec. 20. K.S.A. 2013 Supp. 75-6102 is hereby amended to read as
21 follows: 75-6102. As used in K.S.A. 75-6101 through 75-6118, and
22 amendments thereto, unless the context clearly requires otherwise:

23 (a) "State" means the state of Kansas and any department or branch of
24 state government, or any agency, authority, institution or other
25 instrumentality thereof.

26 (b) "Municipality" means any county, township, city, school district
27 or other political or taxing subdivision of the state, or any agency,
28 authority, institution or other instrumentality thereof.

29 (c) "Governmental entity" means state or municipality.

30 (d) (1) "Employee" means: (A) Any officer, employee, servant or
31 member of a board, commission, committee, division, department, branch
32 or council of a governmental entity, including elected or appointed
33 officials and persons acting on behalf or in service of a governmental
34 entity in any official capacity, whether with or without compensation and a
35 charitable health care provider;

36 (B) any steward or racing judge appointed pursuant to K.S.A. 74-
37 8818, and amendments thereto, regardless of whether the services of such
38 steward or racing judge are rendered pursuant to contract as an
39 independent contractor;

40 (C) employees of the United States marshal's service engaged in the
41 transportation of inmates on behalf of the secretary of corrections;

42 (D) a person who is an employee of a nonprofit independent
43 contractor, other than a municipality, under contract to provide educational

1 or vocational training to inmates in the custody of the secretary of
2 corrections and who is engaged in providing such service in an institution
3 under the control of the secretary of corrections provided that such
4 employee does not otherwise have coverage for such acts and omissions
5 within the scope of their employment through a liability insurance contract
6 of such independent contractor;

7 (E) a person who is an employee or volunteer of a nonprofit program,
8 other than a municipality, who has contracted with the commissioner of
9 juvenile justice or with another nonprofit program that has contracted with
10 the commissioner of juvenile justice to provide a juvenile justice program
11 for juvenile offenders in a judicial district provided that such employee or
12 volunteer does not otherwise have coverage for such acts and omissions
13 within the scope of their employment or volunteer activities through a
14 liability insurance contract of such nonprofit program;

15 (F) a person who contracts with the Kansas guardianship program to
16 provide services as a court-appointed guardian or conservator;

17 (G) an employee of an indigent health care clinic;

18 (H) former employees for acts and omissions within the scope of their
19 employment during their former employment with the governmental
20 entity;

21 (I) any member of a regional medical emergency response team,
22 created under the provisions of K.S.A. 48-928, and amendments thereto, in
23 connection with authorized training or upon activation for an emergency
24 response; ~~and~~

25 (J) medical students enrolled at the university of Kansas medical
26 center who are in clinical training, on or after July 1, 2008, at the
27 university of Kansas medical center or at another health care institution; ~~;~~
28 *and*

29 (K) *any person who is required to hold a teaching certificate or*
30 *license in any school district.*

31 (2) "Employee" does not include: (A) An individual or entity for
32 actions within the scope of K.S.A. 60-3614, and amendments thereto; or

33 (B) any independent contractor under contract with a governmental
34 entity except those contractors specifically listed in paragraph (1) of this
35 subsection.

36 (e) "Charitable health care provider" means a person licensed by the
37 state board of healing arts as an exempt licensee or a federally active
38 licensee, a person issued a limited permit by the state board of healing arts,
39 a physician assistant licensed by the state board of healing arts, a mental
40 health practitioner licensed by the behavioral sciences regulatory board, an
41 ultrasound technologist currently registered in any area of sonography
42 credentialed through the American registry of radiology technologists, the
43 American registry for diagnostic medical sonography or cardiovascular

1 credentialing international and working under the supervision of a person
2 licensed to practice medicine and surgery, or a health care provider as the
3 term "health care provider" is defined under K.S.A. 65-4921, and
4 amendments thereto, who has entered into an agreement with:

5 (1) The secretary of health and environment under K.S.A. 75-6120,
6 and amendments thereto, who, pursuant to such agreement, gratuitously
7 renders professional services to a person who has provided information
8 which would reasonably lead the health care provider to make the good
9 faith assumption that such person meets the definition of medically
10 indigent person as defined by this section or to a person receiving medical
11 assistance from the programs operated by the department of health and
12 environment, and who is considered an employee of the state of Kansas
13 under K.S.A. 75-6120, and amendments thereto;

14 (2) the secretary of health and environment and who, pursuant to such
15 agreement, gratuitously renders professional services in conducting
16 children's immunization programs administered by the secretary;

17 (3) a local health department or indigent health care clinic, which
18 renders professional services to medically indigent persons or persons
19 receiving medical assistance from the programs operated by the
20 department of health and environment gratuitously or for a fee paid by the
21 local health department or indigent health care clinic to such provider and
22 who is considered an employee of the state of Kansas under K.S.A. 75-
23 6120, and amendments thereto. Professional services rendered by a
24 provider under this paragraph (3) shall be considered gratuitous
25 notwithstanding fees based on income eligibility guidelines charged by a
26 local health department or indigent health care clinic and notwithstanding
27 any fee paid by the local health department or indigent health care clinic to
28 a provider in accordance with this paragraph (3); or

29 (4) the secretary of health and environment to provide dentistry
30 services defined by K.S.A. 65-1422 et seq., and amendments thereto, or
31 dental hygienist services defined by K.S.A. 65-1456, and amendments
32 thereto, that are targeted, but are not limited to, medically indigent
33 persons, and are provided on a gratuitous basis: (A) At a location
34 sponsored by a not-for-profit organization that is not the dentist or dental
35 hygienist office location; or (B) at the office location of a dentist or dental
36 hygienist provided the care be delivered as part of a program organized by
37 a not-for-profit organization and approved by the secretary of health and
38 environment; or (C) as part of a charitable program organized by the
39 dentist that has been approved by the secretary of health and environment
40 upon a showing that the dentist seeks to treat medically indigent patients
41 on a gratuitous basis, except that such dentistry services and dental
42 hygienist services shall not include "oral and maxillofacial surgery" as
43 defined by K.A.R. 71-2-2, or use sedation or general anesthesia that result

1 in "deep sedation" or "general anesthesia" as defined by K.A.R. 71-5-7.

2 (f) "Medically indigent person" means a person who lacks resources
3 to pay for medically necessary health care services and who meets the
4 eligibility criteria for qualification as a medically indigent person
5 established by the secretary of health and environment under K.S.A. 75-
6 6120, and amendments thereto.

7 (g) "Indigent health care clinic" means an outpatient medical care
8 clinic operated on a not-for-profit basis which has a contractual agreement
9 in effect with the secretary of health and environment to provide health
10 care services to medically indigent persons.

11 (h) "Local health department" shall have the meaning ascribed to
12 such term under K.S.A. 65-241, and amendments thereto.

13 (i) "Fire control, fire rescue or emergency medical services
14 equipment" means any vehicle, firefighting tool, protective clothing,
15 breathing apparatus and any other supplies, tools or equipment used in
16 firefighting or fire rescue or in the provision of emergency medical
17 services.

18 New Sec. 21. If any provision of this act or the application thereof to
19 any person or circumstance is held invalid, the invalidity shall not affect
20 other provisions or applications of the act which can be given effect
21 without the invalid provision or application. To this end the provisions of
22 this act are severable.

23 Sec. 22. K.S.A. 72-5333b, 72-6411, 72-6416 and 72-8809 and K.S.A.
24 2013 Supp. 72-1127, 72-1925, 72-6407, 72-6410, 72-6414, 72-6417, 72-
25 6431, 72-8254, 72-8814 and 75-6102 are hereby repealed.

26 Sec. 23. This act shall take effect and be in force from and after its
27 publication in the statute book.