

First Regular Session
Seventieth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 15-0973.01 Julie Pelegrin x2700

HOUSE BILL 15-1339

HOUSE SPONSORSHIP

Fields and Wilson,

SENATE SPONSORSHIP

(None),

House Committees
Education

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE REPORTING OF EXPENDITURES BY LOCAL
102 EDUCATION PROVIDERS.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

Under current law, each school district, board of cooperative services, and charter school and the state charter school institute (local education provider) is required to post on its web site the local education provider's actual expenditures, including actual salary expenditures and actual benefit expenditures, at the local education provider level and at the school-site level. The bill requires the local education providers to

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

submit this information to the department of education for posting on the department's financial transparency web site rather than requiring each local education provider to post it on its local web site.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 22-44-105, **amend**
3 **as it exists until proclamation of the governor** (4) (b) (II), (4) (b) (III),
4 and (4) (e) (I); **repeal** (4) (c); and **add** (4) (b) (IV) and (4) (d.5) as
5 follows:

6 **22-44-105. Budget - contents - mandatory.** (4) (b) In
7 implementing and maintaining the financial and human resource reporting
8 system pursuant to paragraph (a) of this section, the state board of
9 education shall adhere to, but is not limited to, the following guidelines:

10 (II) The reporting system must provide standard definitions for
11 employment positions such that full, accurate disclosure of administrative
12 costs is made within the budgets and the financial statements of every
13 school district; ~~and~~

14 (III) The reporting system must make it possible to collect
15 comparable data by program and school site; AND

16 (IV) THE REPORTING SYSTEM MUST REQUIRE AND THE STANDARD
17 CHART OF ACCOUNTS MUST INCLUDE THE REPORTING OF ACTUAL
18 EXPENDITURES, INCLUDING BUT NOT LIMITED TO ACTUAL SALARY
19 EXPENDITURES AND ACTUAL BENEFIT EXPENDITURES REPORTED BY JOB
20 CATEGORY SPECIFIED IN THE STANDARD CHART OF ACCOUNTS, AT THE
21 SCHOOL-SITE LEVEL, SCHOOL DISTRICT LEVEL, STATE CHARTER SCHOOL
22 INSTITUTE LEVEL, AND BOARD OF COOPERATIVE SERVICES LEVEL.

23 ~~(c) Nothing in this section shall be interpreted to require~~
24 ~~accounting of salary and benefit costs by school site.~~

1 (d.5) THE DEPARTMENT SHALL COLLECT, REVIEW, AND
2 STANDARDIZE THE FINANCIAL DATA REPORTED BY CHARTER SCHOOLS,
3 SCHOOL DISTRICTS, THE STATE CHARTER SCHOOL INSTITUTE, AND BOARDS
4 OF COOPERATIVE SERVICES PURSUANT TO THIS SUBSECTION (4) TO ENSURE
5 THE GREATEST LEVEL OF TRANSPARENCY AND COMPARABILITY OF
6 EXPENDITURES AMONG SCHOOL SITES, SCHOOL DISTRICTS, THE STATE
7 CHARTER SCHOOL INSTITUTE, AND BOARDS OF COOPERATIVE SERVICES.
8 THE DEPARTMENT SHALL ENSURE THAT THE DATA IS POSTED ON THE WEB
9 SITE CREATED PURSUANT TO PARAGRAPH (e) OF THIS SUBSECTION (4).

10 (e) (I) The department shall issue a request for proposals and
11 contract for the creation of a web site view that, at a minimum, translates
12 the expenditures for each of the major categories specified in the chart of
13 accounts for school sites, school districts, the state charter school
14 institute, and boards of cooperative services, as ~~posted on the web site~~
15 ~~maintained~~ REPORTED by each local education provider ~~pursuant to~~
16 ~~section 22-44-304~~ THROUGH THE REPORTING SYSTEM AND STANDARDIZED
17 BY THE DEPARTMENT, into a format that is readable by a layperson. The
18 department and the entity with which the department contracts, if any,
19 shall work with the financial policies and procedures advisory committee
20 and a representative from the office of state planning and budgeting in
21 designing the presentation of data on the web site view to ensure the
22 greatest degree of clarity and comparability by laypersons of expenditures
23 among school sites, school districts, the state charter school institute, and
24 boards of cooperative services.

25 **SECTION 2.** In Colorado Revised Statutes, 22-44-304, **amend**
26 (3) (a); and **repeal** (1) (d) as follows:

27 **22-44-304. Financial reporting - on-line access to information**

1 - **repeal.** (1) (d) ~~Additionally, commencing July 1, 2015, each local~~
2 ~~education provider shall post in a format that can be downloaded and~~
3 ~~sorted, for free public access, the local education provider's actual~~
4 ~~expenditures, including but not limited to actual salary expenditures and~~
5 ~~actual benefit expenditures reported by job category specified in the~~
6 ~~standard chart of accounts, at the local education provider level and at the~~
7 ~~school-site level.~~

8 (3) (a) Each local education provider shall update the information
9 specified in paragraphs (a), (b), and (c) of subsection (1) of this section
10 within sixty days after the local education provider's completion or receipt
11 of the applicable report, statement, or document. ~~Each local education~~
12 ~~provider shall update the information specified in paragraph (d) of~~
13 ~~subsection (1) of this section annually by a date specified by the financial~~
14 ~~policies and procedures advisory committee.~~

15 **SECTION 3. Safety clause.** The general assembly hereby finds,
16 determines, and declares that this act is necessary for the immediate
17 preservation of the public peace, health, and safety.