

**First Regular Session  
Seventieth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 15-0973.01 Julie Pelegrin x2700

**HOUSE BILL 15-1339**

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**HOUSE SPONSORSHIP**

**Fields and Wilson,**

**SENATE SPONSORSHIP**

**Grantham,**

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**House Committees**

Education  
Appropriations

**Senate Committees**

Education  
Appropriations

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**A BILL FOR AN ACT**

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

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**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.*

HOUSE  
3rd Reading Unamended  
April 27, 2015

HOUSE  
2nd Reading Unamended  
April 24, 2015

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.

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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. A  
23 SCHOOL DISTRICT, THE STATE CHARTER SCHOOL INSTITUTE, A CHARTER  
24 SCHOOL, OR A BOARD OF COOPERATIVE SERVICES MAY COMPLY WITH THE

1 REPORTING SYSTEM REQUIREMENTS SPECIFIED IN THIS SUBPARAGRAPH  
2 (IV) BY REPORTING THE INFORMATION ON ITS WEB SITE IN COMPLIANCE  
3 WITH SECTION 22-44-304 (1) (d) (I).

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

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

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

1 among school sites, school districts, the state charter school institute, and  
2 boards of cooperative services.

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

5 **22-44-304. Financial reporting - on-line access to information**  
6 **- repeal.** (1) (d) (I) Additionally, commencing July 1, 2015, each local  
7 education provider shall post in a format that can be downloaded and  
8 sorted, for free public access, the local education provider's actual  
9 expenditures, including but not limited to actual salary expenditures and  
10 actual benefit expenditures reported by job category specified in the  
11 standard chart of accounts, at the local education provider level and at the  
12 school-site level.

13 (II) A LOCAL EDUCATION PROVIDER MAY COMPLY WITH THE  
14 REQUIREMENTS OF THIS PARAGRAPH (d) BY REPORTING THE INFORMATION  
15 TO THE DEPARTMENT OF EDUCATION THROUGH THE REPORTING SYSTEM IN  
16 COMPLIANCE WITH SECTION 22-44-105 (4) (b) (IV).

17 (3) (a) Each local education provider shall update the information  
18 specified in paragraphs (a), (b), and (c) of subsection (1) of this section  
19 within sixty days after the local education provider's completion or receipt  
20 of the applicable report, statement, or document. Each local education  
21 provider THAT POSTS ON ITS WEB SITE THE INFORMATION SPECIFIED IN  
22 PARAGRAPH (d) OF SUBSECTION (1) OF THIS SECTION shall update the  
23 information specified in paragraph (d) of subsection (1) of this section  
24 annually by a date specified by the financial policies and procedures  
25 advisory committee.

26 **SECTION 3. Safety clause.** The general assembly hereby finds,

- 1 determines, and declares that this act is necessary for the immediate
- 2 preservation of the public peace, health, and safety.