## REPORTS OF STANDING COMMITTEES

## MADAM PRESIDENT:

The Committee on **Education** recommends **SB 171** be amended on page 2, in line 37, after the semicolon by inserting "and"; in line 38, by striking all after "(B)"; by striking all in lines 39 and 40; in line 41, by striking "(C)"; also in line 41, by striking all after "year"; by striking all in lines 42 and 43;

On page 3, in line 1, by striking all before the period and inserting "and actual expenditures for the immediately preceding two school years showing total dollars net of transfers and dollars per pupil for each of the following:

- (1) Function 1000, instruction;
- (2) function 2100, student support;
- (3) function 2200, instructional staff support;
- (4) functions 2300 through 2500, administration;
- (5) function 2600, operation and maintenance;
- (6) function 2700, transportation;
- (7) function 3100, food service;
- (8) functions 2900, 3200 and 3300, other current spending;
- (9) function 4000, capital outlay;
- (10) function 5100, debt service;
- (11) the total expenditures which is the sum of the amounts in paragraphs (1) through (10);
  - (12) the spending allocated to function 1000, instruction, excluding capital outlay and

debt service expenditures, as a percentage of total expenditures;

- (13) the spending allocated to function 1000, instruction, excluding capital outlay and debt service expenditures, as a percentage of current spending, which is the sum of expenditures for functions 1000 through 3300 less capital outlay and debt service expenditures included in any of those functions; and
- (14) the revenue in total dollars net of transfers both in total and disaggregated to show the amount of revenue received from local, state and federal revenue sources.

For purposes of this paragraph, all per pupil amounts shall be calculated using the full-time equivalent enrollment of the school district. All function categories and other accounting categories shall refer to those same categories as established and required for financial accounting purposes by the state board through rules and regulations adopted by the state board and in effect on July 1, 2013"; and the bill be passed as amended.

Chairperson