

**Fiscal:** Fiscal impact issued

**Revenue:** No Revenue Impact

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**Action Date:** 03/12/15

**Action:** Do Pass With Amendments And Requesting Referral To Ways And Means.  
(Printed A-Engrossed.)

**Meeting Dates:** 02/26, 03/03, 03/12

**Vote:**  
Yeas: 7 - Baertschiger Jr, Beyer, Gelsner, Hass, Knopp, Kruse, Roblan

**Prepared By:** Gretchen Engbring, Committee Administrator

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**WHAT THE MEASURE DOES:**

Requires all community college districts use same system for reporting finances. Requires Department of Community Colleges and Workforce Development to select system, which may be existing system, and provide guidelines for implementation. Specifies what system shall include. Requires department to place data from system on website and ensure timely public access. Takes effect July 1, 2016.

**ISSUES DISCUSSED:**

- Value of data that is comparable between community college institutions
- Current status of community college system for reporting finances
- Public access to community college finance data
- Broad support for and no testimony in opposition to measure as amended

**EFFECT OF COMMITTEE AMENDMENT:**

Requires community college districts use same system for reporting finances. Requires Department of Community Colleges and Workforce Development to select a system, which may be an existing system, and provide guidelines for implementation. Alters what system shall include. Requires timely public access to data gathered from the system.

**BACKGROUND:**

House Bill 3636 (1997) established the Program Budgeting and Accounting Manual, a uniform budget and accounting system for kindergarten through twelfth grade. House Bill 3636 additionally directed the Department of Education to “review, modify, update and improve the existing chart of accounts for school districts and education service districts that will allow for valid comparisons of expenditures among schools and districts.”

Senate Bill 519-A extends uniform financial reporting standards to community college districts by requiring the Department of Community Colleges and Workforce Development (CCWD) to select a system for reporting finances, and requiring community college districts to use the selected system. The bill further requires the CCWD to place data gathered from the system on their website, and to ensure timely public access to the information.