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**SUBSTITUTE HOUSE BILL 2654**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** House College & Workforce Development (originally sponsored by Representatives Sells, Ybarra, Bergquist, Lovick, Santos, Ortiz-Self, Caldier, Riccelli, Entenman, Leavitt, Robinson, and Ramos)

AN ACT Relating to uniform reporting in community and technical colleges by requiring certain fiscal details to be available online; adding a new section to chapter 28B.50 RCW; and creating a new section.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec.**  The legislature finds that uniform reporting of community and technical college financial data is essential to maintaining public trust in the community and technical college system.

NEW SECTION. **Sec.**  A new section is added to chapter 28B.50 RCW to read as follows:

(1) The college board shall maintain annual financial information for each community and technical college including revenue, expenditure, and fund balance data as outlined in this section.

(2) The college board must post each college's current year budget by fund, including tuition and fee revenue. Additionally, historical actual expenditure detail must be reported by college for all college operating funds including appropriated and nonappropriated budgeted funds, and must be summarized by fund, by object of expenditure, and by activity. Current year budgeted and historical actual revenue detail must be reported for college operating funds and be summarized by fund and by source. For each operating fund, the fund balance must also be reported for each year. The college board shall establish and apply guidelines in rule to ensure consistency across community and technical colleges.

(3) Beginning January 1, 2021, to the maximum extent practicable, but no later than the first full quarter after a community or technical college has implemented the ctcLink system, the college board shall maintain on its web site data about each community and technical colleges' current budget, prior years' actual revenue, spending, and fund balances as outlined in subsection (2) of this section. Financial data from each year must remain available for five years before it can be removed from the college board's web site.

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