

Approved: 3-29-11  
Date

MINUTES OF THE EDUCATION BUDGET COMMITTEE

The meeting was called to order by Chairwoman Lana Gordon at 3:30 pm on March 28, 2011, in Room 159-S of the Capitol.

All members were present except:  
Rep. Landwehr - excused

Committee staff present:  
Reagan Cussimano, Fiscal Analyst, KLRD  
Jason Long, Revisor, Office of Revisor of Statutes  
Bernadine Lloyd, Committee Assistant

Others attending:  
See attached list.

Action on:  
**SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles.**

Jason Long, Revisor, Office of Revisor of Statutes, gave a short synopsis of the bill.

A motion was made by Rep. Aurand to amend **HB 2360 - School districts; uniform chart of accounts** into the bill. It was seconded by Rep. Spalding and passed by voice vote.

Rep. Arpke presented a balloon amendment to the bill. (Attachment 1)

A motion was made by Rep. Arpke to accept the balloon amendment. It was seconded by Rep. Aurand and passed by voice vote.

A motion was made by Rep. Spalding to add to the Department of Education's website that spending per pupil be broken out in separate categories: capitol outlay/bond & interest; operation; and total per pupil spending. It was seconded by Rep. Aurand and passed by voice vote.

A motion was made by Rep. Aurand to pass **SB 21 - School districts; use of funds from tax levies on motor vehicles and recreational vehicles** out of committee as amended. It was seconded by Rep. Arpke and passed by voice vote.

The meeting adjourned 3:55 pm.

## EDUCATION BUDGET COMMITTEE

3:30pm

Room 159S, State Capitol

## GUEST LIST

DATE:

[illegible]

HOUSE BILL No. 2360

By Committee on Appropriations

2-18

Balloon regarding Form 150

Prepared by: Jason B. Long

H:\StaffDocs\JasonL\HB 2360 (Gordon uniform acc'ting)\Form 150 balloon.odt

1 AN ACT concerning school districts; enacting the Kansas uniform  
2 financial accounting and reporting act; amending K.S.A. 2010 Supp.  
3 72-8254 and repealing the existing section.

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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2010 Supp. 72-8254 is hereby amended to read as  
7 follows: 72-8254. ~~In order to achieve uniform reporting of expenditures~~  
8 ~~by school districts in school district budgets, districts shall report~~  
9 ~~expenditures in the manner required by the state board.~~

10 (a) *This section shall be known and may be cited as the Kansas*  
11 *uniform financial accounting and reporting act.*

12 (b) *As used in this section:*

13 (1) *"Reporting system" means the uniform reporting system,*  
14 *including a uniform chart of accounts, developed by the state board as*  
15 *required by this section, that is in accordance with generally accepted*  
16 *accounting principles as set forth in K.S.A. 75-1120a, and amendments*  
17 *thereto.*

18 (2) *"School district" means any school district in the state.*

19 (3) *"State board" means the state board of education.*

20 (c) *The state board shall develop and maintain a uniform reporting*  
21 *system for the receipts and expenditures of school districts. The*  
22 *accounting records maintained by each school district shall be*  
23 *coordinated with the uniform reporting system. Each school district shall*  
24 *record the receipts and expenditures of the district in accordance with a*  
25 *uniform classification of accounts or chart of accounts and reports as*  
26 *shall be prescribed by the state board. Each school district shall submit*  
27 *such reports and statements as may be required by the state board. The*  
28 *state board shall design, revise and direct the use of accounting records*  
29 *and fiscal procedures and prescribe uniform classifications for receipts*  
30 *and expenditures for all school districts. The reporting system shall*  
31 *include budgetary, and proprietary (real) and activity fund accounts.*  
32 *The state board shall prescribe the necessary forms to be used by school*  
33 *districts in connection with such uniform reporting system.*

34 (d) *The reporting system developed by the state board shall be*  
35 *developed in such a manner that allows school districts to record and*  
36 *report any information required by state or federal law.*

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1 (e) *The reporting system shall provide records showing ~~at all times~~*  
2 *by funds, accounts and other pertinent classifications, the amounts*  
3 *appropriated, the estimated revenues, actual revenues or receipts, the*  
4 *amounts available for expenditure, the total expenditures, the*  
5 *unliquidated obligations, actual balances on hand and the unencumbered*  
6 *balances of allotments or appropriations for each school district.*

7 (f) *The reporting system shall allow a person to search the data and*  
8 *allow for the comparison of data by school district.*

9 (g) **As part of the uniform reporting system established pursuant**  
10 **to this section, each school district shall annually submit a report to**  
11 **the state board on the receipts and expenditures of the activity fund**  
12 **accounts and the construction fund accounts of such school district.**  
13 **Such report shall be submitted in a form and manner prescribed by**  
14 **the state board in accordance with the provisions of this section.**

15 ~~(g)~~ (h) *From and after July 1, 2012, the board of education of each*  
16 *school district shall record and report the receipts and expenditures of*  
17 *the district in the manner prescribed by the state board in accordance*  
18 *with this section.*

19 Sec. 2. K.S.A. 2010 Supp. 72-8254 is hereby repealed.

20 Sec. 3. This act shall take effect and be in force from and after its  
21 publication in the statute book.

(i) Each school district shall annually publish on such district's internet website a copy of form 150, estimated legal maximum general fund budget, or any successor document containing the same or similar information, that was submitted by such district to the state board of education for the immediately preceding school year. A copy of such document shall also be annually published by the department of education on its internet website. Publications pursuant to this subsection shall be conducted in such manner as to make the document readily accessible to the public.