

HOUSE BILL No. 2360

By Committee on Appropriations

2-18

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.

4
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, proprietary (real) and activity fund accounts. The*
32 *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.*

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) *From and after July 1, 2012, the board of education of each*
10 *school district shall record and report the receipts and expenditures of*
11 *the district in the manner prescribed by the state board in accordance*
12 *with this section.*

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 K.S.A. 2010 Supp. 72-8254 is hereby repealed.

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