

As Amended by House Committee

Session of 2011

HOUSE BILL No. 2360

By Committee on Appropriations

2-18

1 AN ACT concerning school districts; enacting the Kansas uniform financial
2 accounting and reporting act; amending K.S.A. 2010 Supp. 72-8254 and
3 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 by~~
8 ~~school districts in school district budgets, districts shall report expenditures in~~
9 ~~the manner required by the state board.~~

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

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

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

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

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

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

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

35 (e) *The reporting system shall provide records showing at all times by*
36 *funds, accounts and other pertinent classifications, the amounts appropriated,*

1 *the estimated revenues, actual revenues or receipts, the amounts available for*
2 *expenditure, the total expenditures, the unliquidated obligations, actual*
3 *balances on hand and the unencumbered balances of allotments or*
4 *appropriations for each school district.*

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

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

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

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

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