

## SENATE BILL No. 158

By Senator Vratil

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AN ACT concerning school districts; authorizing boards of education to adopt policies for acquisition of credit or debit cards for the use of school district officers and employees.

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

Section 1. (a) The board of education of any school district, pursuant to a policy developed and adopted by the board at its organizational meeting in July of each school year, may provide for the acquisition of credit or debit cards in the name of the school district for use by designated officers and employees of the school district. The policy shall prescribe limitations and restrictions on the use of such credit or debit cards and on the amounts and categories of expenses which may be paid through use of such credit or debit cards. The policy shall provide for establishment of a special fund from which expenditures for payment of charges incurred by the school district through use of credit or debit cards shall be made, authorize an officer or employee of the school district to administer the special fund, and designate an amount of moneys to be maintained in the fund. The officer or employee authorized to administer the fund shall keep a record of all receipts and expenditures from the fund, and from time to time, and at the end of each school year, shall prepare a report for the board of education showing all receipts, expenditures, and the balance in the fund. If the board of education is satisfied with the reports, the board may authorize replenishment of the special fund from other funds of the district, as appropriate. The special fund shall be kept separate from all other funds and be used only for authorized expenditures and itemized receipts shall be taken for each expenditure. All officers or employees entrusted with the administration of a special fund established under authority of this section shall be bonded by the school district.

(b) The provisions and restrictions of the cash basis and budget laws of this state shall not apply to the provisions of this section in any manner so as to prevent the intention of this section from being made effective.

(c) Any policy developed and adopted by a board of education under authority of this section is subject to modification, amendment or repeal by subsequent action of the board.

1     Sec. 2. This act shall take effect and be in force from and after its  
2 publication in the statute book.  
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