

HOUSE BILL No. 2828

By Committee on Appropriations

2-12

9 AN ACT concerning school districts; relating to the reporting of receipts
10 and expenditures thereof; amending K.S.A. 2007 Supp. 72-8254 and
11 repealing the existing section.
12

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

14 Section 1. K.S.A. 2007 Supp. 72-8254 is hereby amended to read as
15 follows: 72-8254. ~~In order to achieve uniform reporting of expenditures~~
16 ~~by school districts in school district budgets, districts shall report expend-~~
17 ~~itures in the manner required by the state board. (a) As used in this~~
18 ~~section:~~

- 19 (1) "School district" means any school district in the state.
20 (2) "State board" means the state board of education.
21 (3) "Accounting system" means the uniform accounting and reporting
22 system developed by the state board as required by this act.
23 (b) The state board shall develop and maintain a uniform accounting
24 and reporting system for the receipts and expenditures of school districts.
25 The accounting records maintained by each school district shall be co-
26 ordinated with the uniform accounting system. Each school district shall
27 record the receipts and expenditures of the district in accordance with a
28 uniform classification of accounts or chart of accounts and reports as shall
29 be prescribed by the state board. Each school district shall submit such
30 reports and statements as may be required by the state board. The state
31 board shall design, revise and direct the use of accounting records and
32 fiscal procedures and prescribe uniform classifications for receipts and
33 expenditures for all school districts. The accounting system shall be in
34 accordance with generally accepted accounting principles pursuant to
35 K.S.A. 75-1120a, and amendments thereto, and shall include both budg-
36 etary and proprietary (real) accounts. The state board shall prescribe the
37 necessary forms to be used by school districts in connection with such
38 uniform accounting system.
39 (c) The accounting system developed by the state board shall be de-
40 veloped in such manner that allows school districts to record and report
41 any information required by state or federal law. The accounting system
42 shall be developed in such manner that it shows expenditures for each
43 attendance center in a school district.

- 1 *(d) The accounting system shall provide records showing at all times*
2 *by funds, accounts and other pertinent classifications, the amounts ap-*
3 *propriated, the estimated revenues, actual revenues or receipts, the*
4 *amounts available for expenditure, the total expenditures, the unliqui-*
5 *dated obligations, actual balances on hand and the unencumbered bal-*
6 *ances of allotments or appropriations for each school district.*
- 7 *(e) The accounting system shall allow a person to search and manip-*
8 *ulate the data and allow for the comparison of data by school district and*
9 *by attendance centers within a school district.*
- 10 *(f) From and after July 1, 2010, the board of education of each school*
11 *district shall record and report the receipts and expenditures of the district*
12 *in the manner prescribed by the state board pursuant to this section.*
- 13 Sec. 2. K.S.A. 2007 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.