

HOUSE BILL No. 2053

By Committee on Appropriations

1-21

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

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

13 (1) *“School district” means any school district in the state.*

14 (2) *“State board” means the state board of education.*

15 (3) *“Accounting system” means the uniform accounting and*
16 *reporting system developed by the state board as required by this act.*

17 (c) *The state board shall develop and maintain a uniform*
18 *accounting and reporting system for the receipts and expenditures of*
19 *school districts. The accounting records maintained by each school*
20 *district shall be coordinated with the uniform accounting system. Each*
21 *school district shall record the receipts and expenditures of the district in*
22 *accordance with a uniform classification of accounts or chart of accounts*
23 *and reports as shall be prescribed by the state board. Each school district*
24 *shall submit such reports and statements as may be required by the state*
25 *board. The state board shall design, revise and direct the use of*
26 *accounting records and fiscal procedures and prescribe uniform*
27 *classifications for receipts and expenditures for all school districts. The*
28 *accounting system shall be in accordance with generally accepted*
29 *accounting principles pursuant to K.S.A. 75-1120a, and amendments*
30 *thereto, and shall include both budgetary and proprietary (real)*
31 *accounts. The state board shall prescribe the necessary forms to be used*
32 *by school districts in connection with such uniform accounting system.*

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

- 1 *each attendance center in a school district.*
- 2 *(e) The accounting system shall provide records showing at all times*
- 3 *by funds, accounts and other pertinent classifications, the amounts*
- 4 *appropriated, the estimated revenues, actual revenues or receipts, the*
- 5 *amounts available for expenditure, the total expenditures, the*
- 6 *unliquidated obligations, actual balances on hand and the unencumbered*
- 7 *balances of allotments or appropriations for each school district.*
- 8 *(f) The accounting system shall allow a person to search and*
- 9 *manipulate the data and allow for the comparison of data by school*
- 10 *district and by attendance centers within a school district.*
- 11 *(g) From and after July 1, 2013, the board of education of each*
- 12 *school district shall record and report the receipts and expenditures of*
- 13 *the district in the manner prescribed by the state board pursuant to this*
- 14 *section.*
- 15 *Sec. 2. K.S.A. 2010 Supp. 72-8254 is hereby repealed.*
- 16 *Sec. 3. This act shall take effect and be in force from and after its*
- 17 *publication in the statute book.*