

SENATE BILL No. 171

By Committee on Education

2-12

1 AN ACT concerning school districts; relating to the Kansas uniform
2 financial accounting and reporting act; amending K.S.A. 2012 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. 2012 Supp. 72-8254 is hereby amended to read as
7 follows: 72-8254. (a) This section shall be known and may be cited as the
8 Kansas uniform financial accounting and reporting act.

9 (b) As used in this section:

10 (1) "Budget summary" means a summary of the official budget
11 adopted by the board of education of the school district, and shall include,
12 but is not limited to, graphs depicting the total expenditures in the budget
13 by category; supplemental and general fund expenditures; instruction
14 expenditures; enrollment figures; mill rates by fund and average salaries.
15 For purposes of this section, the budget at a glance format developed by
16 the state board, and any successor format shall be deemed a budget
17 summary provided it complies with the requirements of this section.

18 (2) "Reporting system" means the uniform reporting system,
19 including a uniform chart of accounts, developed by the state board as
20 required by this section.

21 (2) (3) "School district" means ~~any~~ a unified school district ~~in the~~
22 ~~organized and operated under the laws of this state.~~

23 (3) (4) "State board" means the state board of education.

24 (c) The state board shall develop and maintain a uniform reporting
25 system for the receipts and expenditures of school districts. The
26 accounting records maintained by each school district shall be coordinated
27 with the uniform reporting system. Each school district shall record the
28 receipts and expenditures of the district in accordance with a uniform
29 classification of accounts or chart of accounts and reports as shall be
30 prescribed by the state board. Each school district shall submit such
31 reports and statements as may be required by the state board. The state
32 board shall design, revise and direct the use of accounting records and
33 fiscal procedures and prescribe uniform classifications for receipts and
34 expenditures for all school districts. The reporting system shall include all
35 funds held by a school district regardless of the source of the moneys held
36 in such funds, including, but not limited to, all funds funded by fees or

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1 other sources of revenue not derived from tax levies. The state board shall
2 prescribe the necessary forms to be used by school districts in connection
3 with such uniform reporting system.

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

7 (e) The reporting system shall provide records showing by funds,
8 accounts and other pertinent classifications, the amounts appropriated, the
9 estimated revenues, actual revenues or receipts, the amounts available for
10 expenditure, the total and itemized expenditures, the unencumbered cash
11 balances, excluding state aid receivable, actual balances on hand and the
12 unencumbered balances of allotments or appropriations for each school
13 district.

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

16 (g) Each school district shall annually submit a report to the state
17 board on all construction activity undertaken by the school district which
18 was financed by the issuance of bonds and which such bonds have not
19 matured. Such report shall include all revenue receipts, all expenditures of
20 bond proceeds authorized by law, the dates for commencement and
21 completion of such construction activity, the estimated cost and the actual
22 cost of such construction activity. The information provided in the report
23 shall be in a form so as to readily identify such information with a specific
24 construction project. Such report shall be submitted in a form and manner
25 prescribed by the state board in accordance with the provisions of this
26 section.

27 (h) From and after July 1, 2012, the board of education of each school
28 district shall record and report the receipts and expenditures of the district
29 in the manner prescribed by the state board in accordance with this section.
30 (i) (1) Each school district shall annually publish on such district's
31 internet website:

32 (A) A copy of form 150, estimated legal maximum general fund
33 budget, or any successor document containing the same or similar
34 information, that was submitted by such district to the state board of
35 education for the immediately preceding school year. A copy of such
36 document shall also be annually published by the department of education
37 on its internet website;

38 (B) the budget and total and itemized expenditures for all
39 extracurricular activities, including the revenues and expenditures for all
40 activity funds, for the immediately preceding school year;

(D) a report showing the amount of revenue per
pupil received by such district for the
immediately preceding school year, both in total
and disaggregated to show the amount of revenue
per pupil received from local, state and federal
revenue sources, and the total amount of spending
per pupil by such district for the immediately
preceding school year; and

41 (C) the budget summary for the current school year; [and]
42 [D] a report on the amount of time pupils were not given classroom
43 instruction due to participation in extracurricular activities during the

(E)

1 immediately preceding school year.

2 (2) Publications pursuant to required by this subsection shall be
3 conducted in such manner as to make the document readily accessible to
4 the public published with an easily identifiable link located on such
5 district's website homepage.

6 (j) (1) The department of education shall annually publish on its
7 internet website:

8 (A) All of the publications required under subsection (j); and

9 (B) the following expenditures for each school district on a per pupil
10 basis:

11 (i) Total expenditures;

12 (ii) capital outlay expenditures;

13 (iii) bond and interest expenditures; and

14 (iv) all other expenditures not included in (i) or (ii).

15 (2) Publications required by this subsection shall be published with
16 an easily identifiable link located on the department's website homepage.

17 Sec. 2. K.S.A. 2012 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.

