

**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

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) (I) 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;*

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*

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 (i); and*

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

11 ~~(1)~~ (i) Total expenditures;

12 ~~(2)~~ (ii) capital outlay expenditures;

13 ~~(3)~~ (iii) bond and interest expenditures; and

14 ~~(4)~~ (iv) all other expenditures not included in ~~(2)~~ (ii) or ~~(3)~~ (iii).

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.