AN ACT concerning school districts; enacting the Kansas uniform financial accounting and reporting act; amending K.S.A. 2010 Supp. 72-8254 and repealing the existing section.

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

Section 1. K.S.A. 2010 Supp. 72-8254 is hereby amended to read as follows: 72-8254. In order to achieve uniform reporting of expenditures by school districts in school district budgets, districts shall report expenditures in the manner required by the state board. (a) This section shall be known and may be cited as the Kansas uniform financial accounting and reporting act.

(b) As used in this section:

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

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

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

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

(d) The accounting system developed by the state board shall be developed in such manner that allows school districts to record and report any information required by state or federal law. The accounting system shall be developed in such manner that it shows expenditures for
each attendance center in a school district.

(e) The accounting system shall provide records showing at all times by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the amounts available for expenditure, the total expenditures, the unliquidated obligations, actual balances on hand and the unencumbered balances of allotments or appropriations for each school district.

(f) The accounting system shall allow a person to search and manipulate the data and allow for the comparison of data by school district and by attendance centers within a school district.

(g) From and after July 1, 2013, the board of education of each school district shall record and report the receipts and expenditures of the district in the manner prescribed by the state board pursuant to this section.

Sec. 2. K.S.A. 2010 Supp. 72-8254 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.