

As Amended by House Committee

Session of 2007

HOUSE BILL No. 2175

By Committee on Appropriations

1-23

10 AN ACT concerning school districts; providing for a central accounting  
11 system; amending K.S.A. 2006 Supp. 72-8254 and repealing the exist-  
12 ing section.  
13

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

15 Section 1. K.S.A. 2006 Supp. 72-8254 is hereby amended to read as  
16 follows: 72-8254. ~~In order to achieve uniform reporting of expenditures~~  
17 ~~by school districts in school district budgets, districts shall report expendi-~~  
18 ~~tures in the manner required by the state board.~~

19 (a) *As used in this section:*

20 (1) "School district" means any school district in the state.

21 (2) "State board" means the state board of education.

22 (3) "Accounting system" means the centralized accounting and report-  
23 ing system developed by the state board as required by this act.

24 (b) *The state board shall develop and maintain a centralized account-*  
25 *ing and reporting system for the receipts and expenditures of school dis-*  
26 *tricts. The accounting records maintained by each school district shall be*  
27 *coordinated with the centralized accounting system. Such system shall be*  
28 *designed so that each school district has remote access to the system in*  
29 *order to directly input and report the receipts and expenditures of the*  
30 *district. Each school district shall record the receipts and expenditures of*  
31 *the district in accordance with a uniform classification of accounts or*  
32 *chart of accounts and reports as shall be prescribed by the state board.*  
33 *Each school district shall submit such reports and statements as may be*  
34 *required by the state board. The state board shall design, revise and direct*  
35 *the use of accounting records and fiscal procedures and prescribe uniform*  
36 *classifications for receipts and expenditures for all school districts. The*  
37 *accounting system shall be in accordance with accepted principles of gov-*  
38 *ernmental (fund) accounting and shall include both budgetary and prop-*  
39 *rietary (real) accounts. The state board shall prescribe the necessary*  
40 *forms to be used by school districts in connection with such centralized*  
41 *accounting system.*

42 (c) *The accounting system developed by the state board shall be de-*  
43 *veloped in such manner that allows school districts to record and report*

1 *any information required by state or federal law. The accounting system*  
2 *shall be developed in such manner that it shows expenditures for each*  
3 *attendance center in a school district.*

4 (d) *The accounting system shall provide records showing at all times*  
5 *by funds, accounts and other pertinent classifications, the amounts ap-*  
6 *propriated, the estimated revenues, actual revenues or receipts, the*  
7 *amounts available for expenditure, the total expenditures, the unliqui-*  
8 *dated obligations, actual balances on hand and the unencumbered bal-*  
9 *ances of allotments or appropriations for each school district.*

10 (e) *The accounting system shall be a centrally-maintained internet-*  
11 *based system which is freely available and accessible. The accounting*  
12 *system shall allow a person to search and manipulate the data and allow*  
13 *for the comparison of data on a district by district basis and by attendance*  
14 *centers within a school district.*

15 (f) ~~The~~ **From and after July 1, 2010, the** *board of education of*  
16 *each school district shall record and report the receipts and expenditures*  
17 *of the district in the manner prescribed by the state board pursuant to*  
18 *this section.*

19 Sec. 2. K.S.A. 2006 Supp. 72-8254 is hereby repealed.

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