

## 2012 Kansas Statutes

### 72-8254. Kansas uniform financial accounting and reporting act.

- (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) "Reporting system" means the uniform reporting system, including a uniform chart of accounts, developed by the state board as required by this section.
  - (2) "School district" means any school district in the state.
  - (3) "State board" means the state board of education.
- (c) The state board shall develop and maintain a uniform reporting system for the receipts and expenditures of school districts. The accounting records maintained by each school district shall be coordinated with the uniform reporting 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 reporting system shall include all funds held by a school district regardless of the source of the moneys held in such funds, including, but not limited to, all funds funded by fees or other sources of revenue not derived from tax levies. The state board shall prescribe the necessary forms to be used by school districts in connection with such uniform reporting system.
- (d) The reporting system developed by the state board shall be developed in such a manner that allows school districts to record and report any information required by state or federal law.
- (e) The reporting system shall provide records showing 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 unencumbered cash balances, excluding state aid receivable, actual balances on hand and the unencumbered balances of allotments or appropriations for each school district.
- (f) The reporting system shall allow a person to search the data and allow for the comparison of data by school district.
- (g) Each school district shall annually submit a report to the state board on all construction activity undertaken by the school district which was financed by the issuance of bonds and which such bonds have not matured. Such report shall include all revenue receipts, all expenditures of bond proceeds authorized by law, the dates for commencement and completion of such construction activity, the estimated cost and the actual cost of such construction activity. The information provided in the report shall be in a form so as to readily identify such information with a specific construction project. Such report shall be submitted in a form and manner prescribed by the state board in accordance with the provisions of this section.
- (h) From and after July 1, 2012, 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 in accordance with this section.
- (i) Each school district shall annually publish on such district's internet website a copy of form 150, estimated legal maximum general fund budget, or any successor document containing the same or similar information, that was submitted by such district to the state board of education for the immediately preceding school year. A copy of such document shall also be annually published by the department of education on its internet website. Publications pursuant to this subsection shall be conducted in such manner as to make the document readily accessible to the public.
- (j) The department of education shall annually publish on its internet website the following expenditures for each school district on a per pupil basis: (1) Total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).

**History:** L. 2006, ch. 197, § 2; L. 2011, ch. 106, § 4; July 1.