

**As Amended by House Committee**

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**As Amended by Senate Committee**

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Session of 2013

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

23 ~~(4)~~ (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

1 funds held by a school district regardless of the source of the moneys held  
2 in such funds, including, but not limited to, all funds funded by fees or  
3 other sources of revenue not derived from tax levies. The state board shall  
4 prescribe the necessary forms to be used by school districts in connection  
5 with such uniform reporting system.

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

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

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

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

29 (h) From and after July 1, 2012, the board of education of each school  
30 district shall record and report the receipts and expenditures of the district  
31 in the manner prescribed by the state board in accordance with this section.

32 (i) (1) Each school district shall annually publish on such district's  
33 internet website:

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

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

43 ~~(C) the budget summary for the current school year; and~~

1 ~~(D) a report on the amount of time pupils were not given classroom~~  
 2 ~~instruction due to participation in extracurricular activities during the~~  
 3 ~~immediately preceding school year and actual expenditures for the~~  
 4 ~~immediately preceding two school years showing total dollars net of~~  
 5 ~~transfers and dollars per pupil for each of the following:~~

- 6 (1) *Function 1000, instruction;*  
 7 (2) *function 2100, student support;*  
 8 (3) *function 2200, instructional staff support;*  
 9 (4) *functions 2300 through 2500, administration;*  
 10 (5) *function 2600, operation and maintenance;*  
 11 (6) *function 2700, transportation;*  
 12 (7) *function 3100, food service;*  
 13 (8) *functions 2900, 3200 and 3300, other current spending;*  
 14 (9) *function 4000, capital outlay;*  
 15 (10) *function 5100, debt service;*  
 16 (11) *the total expenditures which is the sum of the amounts in*  
 17 *paragraphs (1) through (10);*  
 18 (12) *the spending allocated to function 1000, instruction, excluding*  
 19 *capital outlay and debt service expenditures, as a percentage of total*  
 20 *expenditures;*  
 21 (13) *the spending allocated to function 1000, instruction, excluding*  
 22 *capital outlay and debt service expenditures, as a percentage of current*  
 23 *spending, which is the sum of expenditures for functions 1000 through*  
 24 *3300 less capital outlay and debt service expenditures included in any of*  
 25 *those functions; and*  
 26 (14) *the revenue in total dollars net of transfers both in total and*  
 27 *disaggregated to show the amount of revenue received from local, state*  
 28 *and federal revenue sources.*

29 *For purposes of ~~this paragraph~~ subsection (i)(1)(B), all per pupil*  
 30 *amounts shall be calculated using the full-time equivalent enrollment of*  
 31 *the school district. All function categories and other accounting*  
 32 *categories shall refer to those same categories as established and*  
 33 *required for financial accounting purposes by the state board ~~through~~*  
 34 *~~rules and regulations adopted by the state board and in effect on July 1,~~*  
 35 *~~2013~~ as published in the Kansas state department of education's*  
 36 *Kansas accounting handbook for unified school districts, as published*  
 37 *in August 2012, or later versions as established in rules and*  
 38 *regulations adopted by the state board.*

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

43 (j) (1) The department of education shall annually publish on its

1 internet website:

2 (A) *All of the publications required under subsection (i); and*

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

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

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

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

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

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

11 Sec. 2. K.S.A. 2012 Supp. 72-8254 is hereby repealed.

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