

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Education Budget Committee** recommends **SB 21** be amended on page 6, following line 24, by inserting:

"Sec. 4. 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) "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 budgetary and proprietary (real)

accounts. 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 unliquidated obligations, 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) As part of the uniform reporting system established pursuant to this section, each school district shall annually submit a report to the state board on the receipts and expenditures of the activity fund accounts and the construction fund accounts of such school district. 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).";

And by renumbering the remaining sections accordingly;

Also on page 6, in line 25, by striking "and" and inserting a comma; also in line 25, after "72-6451" by inserting "and 72-8254";

On page 1, in the title, in line 2, before "amending" by inserting "enacting the Kansas uniform financial accounting and reporting act;"; also in line 2, by striking "and" where it appears the first time and inserting a comma; also in line 2, after "72-6451" by inserting "and 72-8254"; and the bill be passed as amended.

Chairperson