



**House Education Committee
Testimony on HB 2393
March 5, 2015**

My name is Dr. Kelli Mather, and I am the chief financial officer for the Kansas City, Kansas City, Kansas Public Schools. I am here to testify as an opponent of House Bill 2393. While I am strongly in favor of the values of efficiency and transparency that appear to have impelled the drafting of this legislation, I believe that impact of HB 2393 would be to increase costs, diminish efficiency, and divert significant resources from the goal we all share, the education of the children of Kansas.

The selection and implementation of an accounting system is a huge undertaking for a school district, one that takes place over many years, at significant expense both in terms of human and financial resources. We are currently in the process of replacing a system that we used for almost 20 years. This has involved several years of planning, an 18-month transition period, and a financial investment of more than a million dollars, by the time the project is fully implemented. We are making this investment because our old system had reached the end of its functional life (even with significant modifications from district programmers), and continued investment in the old system no longer made sense. The investment in our new system will be amortized over its lifespan, which we expect to be close to 20 years.

The selection of an accounting system is, and must remain, a local decision, because different districts have distinctly different needs, resources (both financial and human capital) and are at very different points in the life cycle of their systems. The decision about when to upgrade, and what system and features to purchase, are all impacted by an individual district's history, spending priorities, and internal capacity. No two districts are alike, nor is it possible to group districts in a manner that would make their needs equivalent.

However, this is not a problem, because I do not believe that the State of Kansas has an interest in which system we choose to use. Rather, the state's interest is in being able receive comparable data from any system, in order to ensure that districts are accountable for their use of public funds. While it is important to standardize the information that school districts must report, the state has no interest in standardizing the mechanism that districts use to report that information.

I am also **extremely** concerned about a provision in the bill that would require that all districts comply with generally accepted accounting procedures from the Governmental Accounting Standards Board (GASB). Historically, Kansas has permitted a waiver from this requirement, believing that the state's cash basis law made these standards unnecessary. Making these changes now, without any resources to support their implementation, would divert scarce resources away from the classroom, and from the education of our children. For these reasons, I strongly oppose HB 2393.