Approved: February 10, 2015

#### MINUTES OF THE HOUSE EDUCATION COMMITTEE

The meeting was called to order by Chairperson Ron Highland at 1:45pm on Tuesday, January 27, 2015, 112-N of the Capitol.

### All members were present except:

Representative Willie Dove – Excused

Representative John Barker – Excused

Representative Valdenia Winn – Excused

# Committee staff present:

Sharon Wenger, Legislative Research Department

Sue Mollenkamp, Kansas Legislative Committee Assistant

Tamera Lawrence, Office of Revisor of Statutes

Edward Penner, Legislative Research Department

Nick Myers, Office of Revisor of Statutes

## Conferees appearing before the Committee:

Dale Dennis, Deputy Commissioner of Education, Kansas Department of Education (KSDE) Others in attendance:

See Attached List

Representative Trimmer acted as Ranking Minority Member in the absence of Representative Winn.

#### **Possible bill introductions**

Chairman Highland asked for bill introductions; there were none.

# Presentation on School District Bonding Process and Accounting Systems:

The Chairman invited Dale Dennis to address committee members on school district bonding processes and accounting systems. Craig Neuenswander, KSDE Director of School Finance, assisted Mr. Dennis. (Attachment 1)

#### **Bonding Process:**

Mr. Dennis provided information on the requirements for calling and holding a bond election. The school district calls for the election, but the county election officer (the county clerk in most districts but the election commissioner in others) is in charge of the election. Only LOB elections are mail ballot elections; bond elections do not have that requirement. Bond elections are typically held in conjunction with another election to minimize election costs. Most small bonds are purchased in Kansas while large bonds are sold to large firms who peddle them. Mr. Dennis answered questions from the committee.

# Accounting Systems:

Mr. Dennis explained definitions of the various categories used for district accounting and the types of services each category covers. The system shown to the committee was the State accounting system into which the school district information feeds. Large districts have their own accounting systems. Smaller districts (approximately 90% of Kansas school districts) contract with a firm in Lawrence or a

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## **CONTINUATION SHEET**

MINUTES of the Committee on Education at 1:45pm on Tuesday, January 27, 2015, 112-N of the Capitol.

firm in Emporia to handle their accounting. All systems used by the districts are compatible with the State accounting system shown to committee members. Mr. Dennis answered questions from the committee.

The meeting adjourned at 2:57 p.m.

The House Education Committee will meet next on Wednesday, January 28, at 1:30 p.m. in Room 112-N of the Capitol.