

May 18, 2010



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The Honorable Mark Parkinson  
Governor  
The Capitol  
300 S.W. 10th Avenue, Suite 241-S  
Topeka, Kansas 66612-1590

Dear Governor Parkinson:

On behalf of United School Administrators of Kansas (USA|Kansas) and the Kansas Association of School Boards (KASB), I would like to thank you for your leadership and for your continued support of public education.

As you prepare to sign the FY 2011 Appropriations Bill (Substitute for Senate Bill 572), districts respectfully ask that you veto Section 79 [1], which would require the Kansas State Board of Education (KSBE) to adopt a uniform chart of accounts for the reporting of receipts and expenditures of school districts and modify the uniform system of reporting.

Districts fully recognize the importance of demonstrating accountability and results for those funds appropriated for programs that support students. Districts believe it is essential for financial information to be maintained in a manner that is understandable, reliable and accurate. We also recognize that the value in any system is whether it can generate information that demonstrates accountability *and* inform decision-making.

Section 79 [1] offers an expensive and inefficient solution to a problem that does not exist. School districts currently have a uniform accounting system as outlined in the *Kansas Accounting Handbook for Unified School Districts* prepared by the Kansas State Department of Education (KSDE). This system was developed and reviewed by superintendents, assistant superintendents, business managers, certified public accountants, state association representatives and KSDE personnel. We believe that it presents useful and timely information on school district budgets in accordance with Kansas' education funding statutes.

As the system concept is only roughly defined in the proviso and no fiscal note has been prepared, it is hard to estimate the cost of its full implementation. However, we do know that such a system would require software upgrades statewide, extensive training and increases in non-instructional staff. We believe that money is best spent on students and those programs and services that impact student achievement.

Thank you for your consideration and for all you do to support Kansas schools.

Respectfully,

A handwritten signature in black ink, appearing to read "Cheryl L. Semmel".

Cheryl L. Semmel  
Executive Director  
United School Administrators of Kansas

Mark Tallman  
Assistant Executive Director  
Kansas Association of School Boards