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 (785) 296-3201
 www.ksde.org

*INTEREST RATE ON INVESTMENT
 Effective 6/05/23 through 6/11/23*

Date: June 05, 2023
To: Chief School Administrators
From: Craig Neuenswander
 Deputy Commissioner
 Dale Brungardt
 Director of School Finance

TERM	CURRENT	PREVIOUS
1 to 89 Days	5.08%	5.08%
3 Months	5.30%	5.18%
6 Months	5.34%	5.21%
1 Year	5.17%	5.09%
18 Months	4.77%	4.71%
2 Years	4.42%	4.42%

*Minimum investment rates banks must offer to secure public funds as prescribed by K.S.A. 75-4210
 Maximum length of investment term is two years*

Remaining Payment Dates

June 5..... Juvenile Detention
 June 6.....Special Education ..
 June 8Selected Federal Payment
 June 15.....State Foundation Aid, Mentor Teacher,
 CTE Transportation, CTE Credentialing Pilot,
 Food Service (state match re-apportionment)
 June 19.....KS Parents as Teachers (PAT), Professional Development,
 June 23.....State Foundation Aid balance, Supplemental General (LOB) balance
 July 27FY23 KPP-TANF 4th Quarter Reimbursement

State Aid paymentsRose Ireland (785) 296-4973 rireland@ksde.org
 Federal Aid (Form 240)Rose Ireland (785) 296-4973 rireland@ksde.org
 Meal reimbursementJennifer Barger (785) 296-4965 jbarger@ksde.org

State and federal payment amounts for each LEA are available on the School Finance homepage: [Payment Information](#).

Also, on the payment screen, open and review the **FY23 State Aid Printouts** (summary reports) for your district each month:

- State Foundation, Supplemental & Capital Improvement State Aid Printout
- Special Education State Aid Printout (payments, coop split)

Report Due Dates

- June 7 Local Effort Form (window open June 2-7) [Rose Ireland](#) (785) 296-4973
- June 9 Food Service Reimbursement Claims Submit in KN_CLAIM by June 9
[Jennifer Barger](#) (785) 296-4965
- June 9 Emergency Safety Intervention Data (in KIAS) due for events occurring between
December 1-May 31 [Trish Backman](#) (785) 296-6937
- June 12-16 . Bond & Interest Form (to determine State Aid) (all USDs - open June 12-16)
[Rose Ireland](#) (785) 296- 4973
- June 12-16 . Request for State Foundation Aid for July (all USDs - open June 12-16)
[Rose Ireland](#) (785) 296-4973
- June 20 Request July Federal Funds (Form 240) if funds available (open June 1-20)
[Rose Ireland](#) (785) 296- 4973
- June 30 Discipline Data Collection (in KIAS) final data due for events occurring between
July 1-June 30 [Trish Backman](#) (785) 296-6937
- June 30 KIDS Collection EOYA - End of Year Accountability (open May 8-June 30)
[KSDE Helpdesk](#) (785) 296-7935
- June 30 Chronic Absenteeism Report (located in AMOSS web app)
(open May 17-June 30) [Robyn Kelso](#) (785) 296-3444
- June 30 Years 1-4 KESA System & OVT Reports Due [Sarah Perryman](#) (785) 296-1074
- July 3-14 Kansas Pre-Kindergarten Pilot (KPP-TANF) 4th Quarter Expense
Reimbursement Payment Request [Sara McCullah](#) (785) 296-4972
- July 14 LCP (Local Consolidated Plan) Annual Report (tentative due date July 14, 2023)
[Nicole Clark](#) (785) 296-4925
- July 31 State Deaf-Blind Funds (KSA 72-3481) Application for 2022-2023 funds
(submit by June 30) [Lisa Karney](#) (785) 296-4602

Deposit Special Education aid to Code 06 and transfer to Code 30

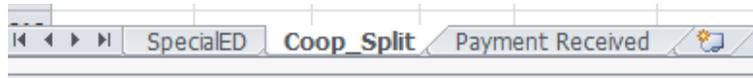
Due to a processing delay, the final 2022-23 **Special Education state aid payment is anticipated to deposit **Tuesday, June 6**. As you will recall, the law requires all special education state aid payments to be deposited in the school district's general fund budget (Code 06, Line 120 – 3205 Special Education Aid). The revenue would then be transferred from the general fund to the special education fund (Code 30, Line 75 – 5206 Transfer from General).

The special education payment was computed using the following final reports submitted by your office: special education personnel, non-public equivalency, transportation (Form 308), catastrophic and Medicaid.

Detail reports are posted online

- To view payment amounts and print the special education detail reports, link [here](#).
- Select **FY23 Special Education State Aid Printout** (Pending)
- If a security warning appears in a yellow bar above the spreadsheet, click on **Enable Content** to proceed.

- Next, with your cursor, locate **Cell F3** (in red) and **click on the arrow to scroll up** and **select your LEA number**. The information will refresh when the LEA number is updated.
- To display each report, select a tab located at the bottom of the screen (Special Ed, Coop Split, Payment Received).



Categorical Aid \$31,915 – Medicaid \$513 (Final 2022-23)

The final 2022-2023 special education categorical aid entitlement has been calculated to be **\$31,915** due in part to a supplemental appropriation of \$2,500,000. The budget estimate for 2022-2023 special education categorical aid was \$30,900. The categorical aid calculation is based on special education transportation costs, high need student costs, the number of teachers and paras, and Medicaid State Aid Replacement. The final special education state aid payment should deposit in your bank Monday, June 5. Download the Special Education State Aid Printout for full detail found under the **FY23 State Aid Printouts** heading from the School Finance Payment Information website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Payment-Information>.

Final 2022-2023 Medicaid amount per pupil is **\$513**.

Categorical aid for 2023-2024 is *estimated* to be **\$30,800** *****Updated*****

Questions regarding state aid payments can be directed to the School Finance office:

- [Rose Ireland](#) or (785) 296-4973
- [Sara McCullah](#) or (785) 296-4972

Base State Aid for Excellence (BASE)

The BASE amount for the 2023-2024 school year is noted below:

- \$5,088 – General Fund
- \$5,158 – Supplemental General Fund

To download the history of the BASE, click here: [Base Aid For Student Excellence](#)

Special Education Medicaid Replacement State Aid

The Medicaid Replacement was included in the June 6 special education state aid payment. In most cases, the Medicaid Replacement was paid direct to the member district as their own entitlement based on how the counts were certified by KDHE. Districts, coops, and interlocals will need to work together in order to transfer Medicaid Replacement state aid from the member district (if applicable) to the interlocal or cooperative.

Specific questions about the division of the funding should be directed to:

Sara McCullah at KSDE at smccullah@ksde.org

Negative Meal Balances – Food Service Fund

Every Sponsor is required to have an unpaid meal charge policy. Please carefully review your policy to see what the local board has put into place. From a federal law standpoint, listed below are the requirements regarding *delinquent debt* and *bad debt* to assist you when closing out the fiscal year.

Delinquent Debt

Delinquent debt is unpaid meal charges when payment is overdue as defined by the local meal charge policy. If the student is returning to school the next school year, the unpaid debt can be called delinquent debt and federal law would not require your local policy to state that it has to be paid back. Expenses incurred while trying to collect delinquent debt are allowable expenses to the food service fund. Sponsors must:

- Make reasonable efforts to collect delinquent debt within a reasonable timeframe.
- Determine the process and timeframe for collecting delinquent debt and include in the written policy.

Bad Debt

Bad debt is delinquent debt determined to be uncollectable or too costly to collect and is an unallowable expense to the food service fund. Once a student graduates and thus the school district is no longer able to collect the funds, the debt becomes bad debt. Sponsors must:

- Determine when delinquent debt is uncollectable and will be considered as bad debt.
- Transfer funds (from General Fund, Supplemental General or Contingency Reserve) for bad debt to the food service account from non-federal sources or issue a purchase order from either of the funds mentioned to cover the Bad Debt [Function 2900 Other Support Services / 800 Other Expense (Bad Debt)]. Documentation should be explicit that the transfer or purchase order was for Bad Debt.
- Assume the costs of on-going collection.

Districts **are required** to repay the food service fund once it is “bad debt”. As long as a student is in school or is returning to school the next school year, it can be carried as a negative balance unless the district unpaid meal charge policy states otherwise.

KSDE is not aware of any state law regarding this.

We hope this provides you with clarifications on negative meal balances. If you have further questions, please reach out to your KSDE Child Nutrition and Wellness contact.

Additional Templates for Needs Assessment & State Assessment Review

Fillable Word, PDF and Excel Needs assessment forms. Can be found on the School Finance website. Please use the form of your choice. These forms are available on the "[Guidelines & Manuals](#)" link on the School Finance website.

- [Building Needs Assessment and State Assessment Review in the Budgeting Process](#)
 - [Needs Assessment and State Assessment Review Guidelines \(PDF\)](#)
 - [Templates](#)
 - [Needs Assessment and State Assessment Review Template \(Excel\)](#)
 - [Needs Assessment Template \(Word\) \(PDF\)](#)
 - [BOE State Assessments Review Template \(Word\) \(PDF\)](#)
 - [State Assessments Review Template \(building\) \(Word\) \(PDF\)](#)

Final Legal Max letters available by June 19

We anticipate final legal max letters will be available online *by Monday, June 19*, at the following link: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>.

The final legal max letter reflects the district's final legal maximum general fund budget, audited enrollment, actual special education state aid, and actual virtual credits as submitted on Local Effort. *Carefully review your legal max amount.* Final special education state aid affects general fund budget, and may affect the supplemental general fund budget if higher than 2008-09 special education state aid.

To view the legal max **spreadsheet** online, open the link above. Select **FY 2023 Legal Max (Final)**. When you open the spreadsheet, scroll to the far right to see the columns with general fund and LOB information starting in Column 40. If the adopted budget (Column 41) is less than the computed budget (Column 40), your district will need to republish the general fund (districts have been notified). The supplemental general fund budget cannot be republished.

Did you republish your general fund, but not submit the backup material to KSDE?

Several districts have sent the "Amend" page (Notice of Hearing) notifying us you are in the process of republishing the **general fund or other funds**. After your board hearing, convert all republication documents into a single pdf file and attach to an email to kalbright@ksde.org.

[Instructions to Republish](#) Download complete instructions for submitting amended budget documents to the state and county.

If you have questions on the legal max letters, feel free to contact School Finance:

- Rose Ireland (785) 296-4973 - rireland@ksde.org
- Sara McCullah (785) 296-4972 - smccullah@ksde.org

Register now for USD Budget Workshops

Registration with the site is required to attend.

Seating capacity is limited. To register at one of the other locations, open the workshop announcement for dates, locations, and contact information. Link

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Whats-New>

June 14 – Sublette
June 15 – Oakley
June 19 – Greenbush
June 21 – Valley Center
June 22 – Topeka
June 16 - Hutchinson
June 27 – Salina

USD budget workshops are presented by Craig Neuenswander and Dale Brungardt for superintendents, board clerks, and business directors/managers. Please invite your CPA and county clerk. The 2023-24 budget document will be reviewed and we will discuss the new school finance bills passed by the 2023 Legislature.

******Date Change******

Attn: New Superintendents -- BUDGET 101 Workshop will be presented in **Salina** on **Thursday, June 29, 2023**. To register please open the New Supt/New Board Clerks Workshop – Register Here. <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Whats-New>. Attendance at this workshop has always been limited to new (first-year) superintendents. This year, we also invite new (first-year) board clerks or business managers to attend whose job it is to assist in preparing the budget document. We strongly encourage all first-year superintendents to attend this workshop where the budget process is explained in detail. We also recommend attending one of the regular budget workshops listed above, if possible.

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