Date: December 11, 2023
To: Chief School Administrators
From: Dale Brungardt
Director of School Finance

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.

**Payments**

Dec 15 ........ Special Education, Juvenile Detention

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

**State Match Payment Deposited December 8**

Districts received a payment for “State Match” on December 8. This is for the School Nutrition Program (SNP) reimbursement payment and should be deposited to the Food Service Fund (Code 24) as revenue code 3203 School Food Assistance.

**Deposit Special Education in General fund and transfer**

Special Education state aid will direct deposit on Friday, December 15. 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).

Detail reports are posted online. To view payment amounts and print the special education detail reports, link here. Select FY24 Special Education State Aid Printout. 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).

If you have questions on state aid payments, contact Rose Ireland rireland@ksde.org at (785) 296-4973.

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Report Due Dates

Dec 11 .......... Civil Rights Data Collection (CRDC) 2021-2022 data (Dec 11 – Feb 26)  
Richard Matteson (785) 291-3534

Dec 15 ........ Mill Rate by Fund submission for all USDs (open Nov 15-Dec 15)  
Marcia Ricklefs (785) 296-4209

Dec 15 ........ IDEA Maintenance of Effort and Excess Cost Report (submission deadline for co-op/interlocal member districts) Christy Weiler (785) 296-1712

Dec 18 ........ Round 2 Capital Projects Fund Accelerator grant applications due  
(Link to submit questions)

Dec 20 ........ Request January Federal Funds (Form 240) if funds available (open Dec 1-20) Rose Ireland (785) 296-4973

Dec 20 ........ Emergency Safety Intervention Data (in KIAS) due for events occurring between June 1-Dec 20 Trish Backman (785) 296-6937

Legal Max Letter Information

Two copies of the “preliminary” legal max letter dated December 11 were mailed to the Superintendent (cc: Board Clerk). A third copy was mailed directly to all board presidents. Please note the following:

1. The Adjusted Enrollment is based on the higher of the 1st preceding year or 2nd preceding year’s enrollment, or 3-year average if:  
a) your district receives federal Impact Aid and  
b) your district has military dependent students and  
c) declined in enrollment.

2. The WTD FTE (enrollment weightings) are calculated based upon the Superintendent’s Organization Report (S066) unaudited enrollment as filed by your district in October.

3. The Budget Reductions are reflecting the cap where current year transportation state aid (based on students transported 2.5 miles or more) cannot exceed 110 percent of the prior year’s transportation costs for regular route. Please reference the “Transportation” worksheet tab. Also, as KSDE audits are processed and CPA annual audit reports are reviewed, this may also include adjustments for overpayment of prior year Virtual Credits or budget reductions due to overspending the general fund.

4. Required transfers from General Fund and LOB can be reviewed on the “Required Transfers” worksheet tab.

5. The Legal Max General fund and Legal Max Supplemental General fund are the lesser of the computed budget or adopted budget.

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