



School Finance

Kansas State Department of Education
 Landon State Office Building
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 (785) 296-6659 - fax
www.ksde.org

Note: Gov. Jeff Colyer designated Wednesday, Dec. 5, as a legal holiday in observance of the National Day of Mourning for President George H. W. Bush. As a result, all state offices will be closed on Wednesday.

INTEREST RATE ON INVESTMENT *Effective 12/3/18 through 12/9/18*

Date: December 3, 2018
To: Chief School Administrators
From: Dale M. Dennis, Deputy Commissioner
 Craig Neuenswander, Director, School Finance

TERM	CURRENT	PREVIOUS
1 to 89 Days	2.20%	2.20%
3 Months	2.42%	2.36%
6 Months	2.55%	2.51%
1 Year	2.75%	2.72%
18 Months	2.80%	2.77%
2 Years	2.80%	2.81%

Minimum investment rates banks must offer to secure public funds as prescribed by K.S.A. 75-4210

December Payment Dates

- December 3 General State Aid and Bond & Interest (Capital Improvement)
- December 13 Selected Federal Payments (if requested)
- December 17 Special Education, Juvenile Detention Center

Payment amounts will be posted on the [School Finance homepage](#) near the date of deposit. Payments are listed under the heading: **FY19 Payments**

State aid payments: Rose Ireland rireland@ksde.org or call (785) 296-4973
 Sara Barnes sbarnes@ksde.org or call (785) 296-4972

Federal aid payments (Form 240): Nicole Norwood nnorwood@ksde.org or call (785) 296-2020.

Due dates and meeting reminders

- Dec 11-12** – State Board of Education meeting [Link: State Board homepage](#)
- Dec 12** – Report December 1 Unencumbered Cash Balances (ALL USDs - window open Nov 30-Dec 12)
- Dec 14** – Request for General State Aid for January (ALL USDs - window open Dec 10-14)
- Dec 14** – IDEA VI-B LEA Maintenance of Effort and Excess Cost reports [Christy Weiler](#) (see below)
- Dec 15** – Mill Rates by Fund (ALL USDs - window open Nov 16-Dec 15) (see below)
- Dec 17** – Emergency Safety Intervention (ESI) Data Collection (see below)
- Dec 20** – Request for January federal funds (Form 240) due (if funds are available) (window open Dec 3–20)

Submit Mill Rates by Fund before Dec. 15 – Repeat from Nov 19

The web form to submit the mill rates by fund is open and may be accessed through the [KSDE Authentication website](#) under **LEA Forms**. We anticipate the reporting time to complete this Mill Rate web form is **less than 20 minutes**. **Do Not enter the budgeted mill rates as final mill rates. The County Clerk should have sent the final mill rates to your office.** Also, please ensure the final mill rates entered are for the current school year and not the prior school year. We recommend you download the [User Guide](#) prior to completing the report.

For instructions, refer to the message sent on November 16: **Mill Rate web form OPEN for 2018-19**

Questions? Christie Wyckoff cwyckoff@ksde.org (785) 296-6321	Rose Ireland rireland@ksde.org (785) 296-4973	Sara Barnes sbarnes@ksde.org (785) 296-4972	Craig Neuenswander craign@ksde.org (785) 296-3872
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IDEA Maintenance of Effort & Excess Cost reports due Dec 14 – Repeat from Nov 19

- **Attn: Special Education Directors and Budget Staff**

Now is a good time to verify your special education director and budget staff are working on the following data collection. The **2017-2018 IDEA Maintenance of Effort and Excess Cost report** opened on October 15. **These reports will require collaboration between special education directors and local district budget and administrative staff to complete.** Directors of special education are encouraged to contact necessary district staff to coordinate completion of the reports. The application will close **Friday, December 14, 2018.**

Both the Excess Cost and Maintenance of Effort Reports are accessed through the **IDEA VI-B LEA Maintenance of Effort** web application. Link to KSDE authenticated website: <https://apps.ksde.org/authentication/login.aspx>.

For additional information on how to complete the excess cost and maintenance of effort report, please visit the KSDE Special Education website at <http://www.ksde.org/Default.aspx?tabid=532>.

If you have questions, please contact the **Special Education & Title Services** office:

- Christy Weiler cweiler@ksde.org or (785) 296-1712

Emergency Safety Intervention Data Collection open (listserv sent 11/16/18)

Reporting Period 1 of the **Emergency Safety Intervention (ESI) Data Collection** is now open in the Kansas Integrated Accountability System (KIAS) web application. To save and submit your building's emergency safety intervention data, you must first register for access to the KIAS web application. To register, please follow the instructions available on the Emergency Safety Interventions page of the KSDE website, http://www.ksde.org/Portals/0/ECSETS/ESI/Auth_App_Regist_Acct_KIAS-ESI.pdf.

Once you are registered for access to the KIAS web application, and that access has been approved by your superintendent, you may log in to KSDE's Web Applications, <https://apps.ksde.org/authentication/login.aspx>, and select **Kansas Integrated Accountability System (KIAS)** to access the **Emergency Safety Intervention Data Collection**. A users' guide is available, with reporting instructions, on the Emergency Safety Interventions page of the KSDE website, http://www.ksde.org/Portals/0/ECSETS/ESI/ESI_User_Manual.pdf, as well as reporting guidance, <http://www.ksde.org/Portals/0/ECSETS/ESI/ESI-ReportingGuidance.pdf>.

The **KIAS** system opened on Nov 16 to save your data. The **submission window** opens on December 3. Please enter emergency safety intervention incidents that occurred between 6/1/2018 and 11/30/2018. The deadline for submitting emergency safety intervention data is the end of the day on **Monday, December 17.**

You must submit the Emergency Safety Intervention Data Collection even if you have no incidents to report.

For assistance with reporting, please contact:

- Rachel Beech at (785) 296-8965 or rbeech@ksde.org or
- Laura Jurgensen at (785) 296-5522 or ljurgensen@ksde.org or
- KIAS Help Desk at (877) 456-8777

Reporting Period	Incident Date Range Begins	Incident Date Range Ends	Submission Window Opens	Submission Window Closes
1	06/01/2018	11/30/2018	12/03/2018 (Submit ESI incidents that occurred on or between 06/01/2018 and 11/30/2018.)	12/17/2018
2	12/01/2018	05/31/2019	05/15/2019 (Submit ESI incidents that occurred on or between 12/01/2018 and 5/31/2019).	06/14/2019

How to electronically file CPA audit reports/Single Audits (A-133)

School districts and LEAs are required to electronically file their CPA audit report and Single Audit report (A-133) with the Department of Administration, Municipal Services. We ask that districts/LEAs continue to submit these reports (also electronically please) to the Fiscal Audit team at the State Department of Education (instructions are below).

Single Audits (A-133) are required to be completed within nine (9) months following the end of the fiscal year ending June 30, 2018, for LEAs spending **more than \$750,000** in federal funds. Therefore, Single Audits should be completed by **March 31, 2019**. Please submit Single Audits to KSDE by this same date (March 31). The audit threshold for Single Audits (A-133) is \$750,000.

Please forward this information to your CPA if they submit your audit report.

LEA's receiving **less than \$750,000** in federal funds are required to submit a CPA audit report by **June 30, 2019**. Thank you in advance for meeting these deadlines.

Shown below are instructions to submit this report electronically.



To submit a CPA audit reports or Single Audit report (A-133) to KSDE, attach the report (renamed as shown below) to an email addressed to: auditing@ksde.org

KSDE contact: Laurel Murdie, Fiscal Audit Director – (785) 296-4976

Audit reports should be converted to a .pdf file and renamed using the example below:

D0107 Rock Hills 2018

DO (zero), LEA name, fiscal year

SS

If a management letter is sent, rename the .pdf using this format:

D0107 Rock Hills 2018 Mgmt Ltr

To submit an audit report to Municipal Services, attach the report (.pdf format) to an email addressed to: armunis@ks.gov



Following receipt, a reply will be sent acknowledging receipt of the report and accompanied by a reminder that the **filing fee may be transmitted via mail** (mailing address will be included), **or via facsimile for credit card payments** (a credit card form will be attached).

Municipal Services website: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>

For information about electronic filing, scroll down to the **Audit** heading and select:

- E-audits - Submission Instructions
- E-acknowledgement of Audit Report and Filing Fee

Municipal Services contact: Roger Basinger (785) 296-8083 Roger.Basinger@ks.gov

In keeping with government transparency, the electronic file audit is posted on the Department of Administration, Municipal Services, website (links above).

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