



900 S.W. Jackson Street, Suite 102  
 Topeka, Kansas 66612-1212  
 (785) 296-3201  
 www.ksde.org

*INTEREST RATE ON INVESTMENT  
 Effective 7/10/23 through 7/16/23*

**Date:** July 10, 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%	5.07%
3 Months	5.26%	5.28%
6 Months	5.39%	5.39%
1 Year	5.42%	5.35%
18 Months	5.23%	5.08%
2 Years	4.93%	4.76%

*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.*

**July Payments**

- July 13.....FY24: Bond & Interest (Capital Improvement)
- July 13.....FY24: State Foundation Aid
- July 17.....KPERs
- July 20.....School Safety & Security Grant
- July 20.....Selected Federal Payments
- July 27 .....FY23 KPP-TANF 4th Quarter Reimbursement

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

**KPERs deposits July 17**

Monday, July 17, the first quarter KPERs state aid payment will deposit. The KPERs payment is required to be deposited in the KPERs Special Retirement Contribution Fund as a receipt and recorded as an expenditure broken out by function code as outlined in Code 51 of the USD budget. Kansas law requires school districts to record this as a **revenue** and an **expenditure**.

KPERs will withdraw these funds from your account on the day it is received, or the first working day thereafter.

To view the amount each district will receive for the first quarterly KPERS payment, link here: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Payment-Information>. Look under the heading **State and Federal Payment Amounts > FY24 Payments** and select **KPERS**.

FY2023 payment spreadsheets are still available on this screen showing a history of all state aid payments received July 1, 2022, through June 30, 2023.

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### Federal aid deposits July 20

July federal aid (if requested in June) will deposit on Thursday, July 20. To review payment amounts, follow this link: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Payment-Information>

### Federal Aid Reminder:

The Federal Cash Management Act requires that federal funds must be spent by the end of the month in which they are received. *LEAs cannot carry over federal funds to the following month.*

To request a federal aid payment for August, please submit a [Form 240 web application](#) by 5 pm on July 20. **Form 240** questions: Rose Ireland [rireland@ksde.org](mailto:rireland@ksde.org) (785) 296-4973

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### Report Due Dates

July 12-17.... Request for State Foundation Aid for August  
(all USDs - open July 12-17) [Rose Ireland](#) (785) 296-4973

July 12..... Directory Updates - annual review/update for KS Educational Directory  
(open July 12-Aug 21 ) [Sara McCullah](#) (785) 296-3872

July 12.....Unencumbered Cash Balances on July 1  
(all USDs - open June 30-July 12) [Rose Ireland](#) (785) 296-4973

July 13.....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 20..... Request August Federal Funds (Form 240) *if funds available*  
(open July 1-20) [Rose Ireland](#) (785) 296-4973

July 31 ..... State Deaf-Blind Funds (KSA 72-3481) Application for 2022-2023 funds  
[Lisa Karney](#) (785) 296-4602

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### Request August State Aid

**All districts** shall submit the 2023-24 *State Aid Request for August* by **Monday, July 17**. The web application is open July 10 -14 on the [KSDE Authentication portal](#). On the login screen, enter your **user name** and **password**.

- Click on **LEA Forms**
- Click on **State Aid Request for August**
- Click on **Create New Report for 2024**

For assistance, call Rose Ireland at (785) 296-4973 or email [rireland@ksde.org](mailto:rireland@ksde.org).

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## Child Care Facilities Operated by School Districts

[KSA 72-1421](#) is the statute that governs child care facilities operated by school districts and how it should be accounted for within the USD Budget. All fees collected should be deposited to the General Fund as 1980 Reimbursement revenue code. All expenses should be paid from the General Fund. The full statute can be referenced below.

**72-1421. Child care facilities; authority to establish, operate, and maintain; fees, collection and disposition.** (a) The board of education of any school district may: (1) Establish, operate and maintain a child care facility; (2) enter into cooperative or interlocal agreements with one or more other boards for the establishment, operation and maintenance of a child care facility; (3) contract with private, nonprofit corporations or associations or with any public or private agency or institution, whether located within or outside the state, for the establishment, operation and maintenance of a child care facility; and (4) prescribe and collect fees for providing care at a child care facility.

(b) Fees for providing care at a child care facility established under authority of this section shall be prescribed and collected only to recover the costs incurred as a result of and directly attributable to the establishment, operation and maintenance of the child care facility. Revenues from fees collected by a board under this section shall be deposited in the general fund of the school district and shall be considered reimbursements to the district for the purpose of the Kansas school equity and enhancement act, K.S.A. [72-5131](#) et seq., and amendments thereto, and may be expended whether the same have been budgeted or not and amounts so expended shall not be considered operating expenses.

(c) Every school district which establishes, operates and maintains a child care facility shall be subject to the provisions contained in article 5 of chapter 65 of Kansas Statutes Annotated, and amendments thereto.

(d) As used in this section, the term "child" means any child who is three years of age or older, and any infant or toddler whose parent or parents are pupils or employees of a school district which establishes, operates and maintains, or cooperates in the establishment, operation and maintenance of, a child care facility under authority of this act.

**History:** L. 1993, ch. 186, § 1; L. 2015, ch. 4, § 53; L. 2017, ch. 95, § 81; July 1.

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## KSDE Grant Programs Consultant List

ESSER Grants .....	<a href="#">Renee Brant</a> (785) 296-7077
Title I, Title II-A, Title IVA Grants .....	<a href="#">Nicole Clark</a> (785) 296-4925
Title I Neglected/ Delinquent & Title I Part D Sec 2 Delinquent .....	<a href="#">Heather Gould</a> (785) 296-8965
Homeless Children/Youth .....	<a href="#">Maureen Tobasko</a> (785) 296-1101
Title I Migrant & Migrant Summer .....	<a href="#">Doug Boline</a> (785) 296-2600
Title III English Language Acquisition .....	<a href="#">Doug Boline</a> (785) 296-2600
Secondary Program Improv & Perkins Reserve.....	<a href="#">Helen Swanson</a> (785) 296-4912
Title VI-B Pass Thru and Early Childhood Flow Thru.....	<a href="#">Christy Weiler</a> (785) 296-1712
Title IV 21 <sup>st</sup> Community Learning Centers.....	<a href="#">Chris Macy</a> (785) 296-3287
Title VI-B Discretionary Special Project.....	<a href="#">Karen Maddox</a> (785) 291-3098
AmeriCorps, Volunteer Generation & Various Mini Grants .....	<a href="#">Jessica Dorsey</a> (785) 296-3163
Parents as Teachers (PAT).....	<a href="#">Lisa Williams</a> (785) 296-4964

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### Revenue Neutral Publication Requirements – Important Update

Districts are reminded that the board of education should be informed of the mill rates reported to the county clerk by July 20<sup>th</sup>, however the **Resolution to Exceed** the Revenue Neutral Rate (RNR) **is not adopted until the RNR Hearing** that occurs between August 20<sup>th</sup> and September 20<sup>th</sup>.

You may access a RNR guidance document on [School Finance/Online Budget Packet/Revenue Neutral Publication Requirements](#).

If you have further questions, please contact School Finance (785)-296-3872.

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### Audited CPA Reports FY2023

The **final 2022-23 CPA Reports** have been audited and may be accessed on **KSDE Data Central** – link:

[https://datacentral.ksde.org/cpa\\_reports.aspx](https://datacentral.ksde.org/cpa_reports.aspx).

Select a county, then select your organization.

This is the **Annual Federal and State Aid Funding Report** for SFY2023 that lists all payments generated by the Kansas State Department of Education between July 1, 2022, through June 30, 2023. *Please file a copy of this report for your auditor.*

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### CPA Reports

**WARNING: Because of the large volume of data**

Fiscal Year:

County:

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### FY2024 State Mileage Rate increases to 65.5 cents

**Effective July 1, 2023:** As authorized by K.S.A. 75-3203a, the Secretary of Administration has fixed the privately-owned vehicle maximum mileage reimbursement state rate for FY2024 at 65.5 cents per mile.

Source: [24-A-001 FY 2024 Private Vehicle Mileage Rates | Informational Messages and Circulars | Kansas Department of Administration \(ks.gov\)](#)

**Is a district required to pay the state's mileage reimbursement rate for privately-owned vehicles?**

Answer: No, a local board of education can decide to reimburse teachers/parents at a rate other than the state rate. If the mileage rate your district reimburses exceeds the federal mileage rate, there are tax consequences.

Effective January 1, 2023: The federal privately-owned vehicle mileage reimbursement rate increased to 65.5 cents per mile.

Source: [IRS increases mileage rate for remainder of 2023 | Internal Revenue Service](#)

Mileage reimbursement rates are posted on the School Finance homepage under [Guidelines and Manuals](#).

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### Registration Now Open for Counting KIDS Workshops 2023

Registration is open for the annual Counting KIDS Workshops led by KSDE Fiscal Auditing Director Laurel Murdie. Make plans to attend one of the in-person sessions conducted at 11 locations – including two new host sites – to learn more about counting kids on count day and the information needed to enter for funding purposes. Also, KSDE Information Technology staff will discuss transitioning from KIDS data system to Kansas Education Data System (KEDS) pilot, plus additional measures to enhance data privacy.

Workshops are scheduled from Aug. 28 through Sept. 13, in advance of the Sept. 20 Count Day. The sessions are not recorded, but all workshop materials will be made available on the KSDE Fiscal Auditing webpage at a later time.

Registration is required. Online registration is set up through the KSDE Training Portal <https://learning.ksde.org/> Select **Counting Kids Workshops** and sign up for the session you want to attend. First-time users of the KSDE Training Portal must select “Request an Account” icon on the Portal homepage. There is no cost to attend, however, due to limited seating, registration may close at some locations.

Dates and Locations – Link to [Schedule](#)

Monday, Aug. 28 – Oakley (afternoon)  
Tuesday, Aug. 29 – Cimarron (morning)  
Wednesday, Aug. 30 – Hutchinson (morning)  
Thursday, Aug. 31 – Hiawatha (afternoon)  
Tuesday, Sept. 5 – Topeka (morning and afternoon sessions)  
Wednesday, Sept. 6 – Kansas City (morning)  
Wednesday, Sept. 6 – Olathe (afternoon)  
Monday, Sept. 11 – Abilene (afternoon)  
Tuesday, Sept. 12 – Maize (morning)  
Tuesday, Sept. 12 – Andover (afternoon)  
Wednesday, Sept. 13 – Greenbush/Girard (morning)

Questions? Contact Fiscal Auditing office at 785-296-4976 or email [auditing@ksde.org](mailto:auditing@ksde.org)

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### Setoff Program (State Debt Recovery System for USDs)

The [Kansas Setoff Program](#) collects monies by withholding money from State payments that are issued to individuals or businesses that owe a state agency, district court, municipality, or a foreign state agency. The largest source of monies collected for municipalities comes from Kansas individual and joint Income tax refunds. Other payment sources include Homestead tax refunds, unclaimed property held by the Kansas State Treasurer, Lottery winnings, other state miscellaneous payments, and State payroll payments.

A setoff action occurs when the payee’s name and Tax Identification Number (TIN) match the debtor’s name and TIN. The TIN can be an individual’s Social Security Number (SSN) or a business’s Federal Employer Identification Number (FEIN).

To participate in the Setoff Program, the municipality must enter into an [agreement](#) with the State. The Municipal Agreement and additional information about the Setoff Program are available on the Setoff Program's website at <https://admin.ks.gov/offices/oar/setoff-program>. Debts submitted to the Setoff Program must be \$25 or more and the municipality must have made at least three collection attempts prior to submitting the debt to the Setoff Program. The Setoff Program may be contacted by phone at (785) 296-4628 or by email at [KSSetoff@ks.gov](mailto:KSSetoff@ks.gov).

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#### **Schedule USD Budget Reviews (In Person-Virtual-Conference Call) – (repeat)**

Before publishing the Notice of Hearing, superintendents and business officials may request someone in the School Finance office double-check their budget document. If you would like to meet with a member of the KSDE staff to review your budget document before publishing, please call us to schedule a one-hour appointment with Dale Brungardt, Craig Neuenswander, Dale Dennis or Veryl Peter. Staff will meet **in person** (face-to-face), **virtual** (Teams, Zoom, etc.), or **conference call**.

#### **Call School Finance at (785) 296-3871 or (785) 296-3872 to schedule a time.**

Due to the volume of reviews, it is important to call our office if you need to cancel or change a scheduled budget review to open that time slot.

#### **All Budget Reviews - Have the following information available:**

1. [Revenue Neutral Rates](#) (RNR) from the county clerk
2. Estimated [2023 assessed valuation](#) information
3. Your [laptop computer](#) with the budget program. This will allow you to enter revisions to your budget during the review.
4. A printed copy of the budget document (codes and forms being used) to take notes.

If possible, email the CODES.xlsx file 24-48 hours prior to your scheduled review. This will shorten the time needed to conduct your budget review. Please include in your message the time/date of your scheduled budget review and specify any budget concerns or funds to be reviewed carefully before your meeting. Email addresses are listed below:

- Dale Brungardt [dbrungardt@ksde.org](mailto:dbrungardt@ksde.org)
- Craig Neuenswander [cneuenswander@ksde.org](mailto:cneuenswander@ksde.org)
- Veryl Peter [vpeter@ksde.org](mailto:vpeter@ksde.org)
- Dale Dennis [ddennis@ksde.org](mailto:ddennis@ksde.org)

#### **In Person Reviews – Directions and Parking:**

Kansas State Department of Education - Landon State Office Building - 900 SW Jackson Street, Topeka Across the street from the State Capitol Building.



Enter at the north entrance pictured above

- 900 SW Jackson Street (corner of 9<sup>th</sup> & SW Jackson)

Doors open to the public at 8 a.m. *Take south elevator to 3<sup>rd</sup> floor – Conf. Room 355 South*

The School Finance office is located on the 3<sup>rd</sup> floor in the southwest corner of the **Landon State Office Building**. Enter the main doors and walk a few steps past the security desk, look to your right, and walk down a very long hallway to the South elevators to the 3<sup>rd</sup> floor. Enter conference room 355 to wait for your reviewer. Dale Brungardt, Craig Neuenswander, Dale Dennis or Veryl Peter will come to the conference room when they are ready to begin. When leaving the building, feel free to use the exit doors by the south elevators.

#### PARKING options:

- Parking meters along Jackson Street that require change - \$1 hour.
- Free 2-hour parking on YELLOW bagged meters along 9<sup>th</sup> Street.
- Free 2-hour parking on Kansas Avenue (one block east).
- Free parking in the visitor parking in Lot 1 by the **Kansas Judicial Center**, 301 SW 10<sup>th</sup> Avenue. Driving west on 10<sup>th</sup> Avenue, pass the Judicial Center and turn south at the light onto Harrison Street (one-way). Lot 1 is on your left. This is a 'scenic two block walk' past the capitol grounds to the corner of 9<sup>th</sup> and Jackson (main entrance to Landon Building).
- To park about ½ block from the main entrance, the **City Centre parking garage** is located off 9<sup>th</sup> Street, between Jackson St. and Kansas Avenue. Parking is \$1 hr.

#### Virtual Reviews:

Schedule a virtual review with Dale Brungardt [DBrungardt@ksde.org](mailto:DBrungardt@ksde.org), Craig Neuenswander [craign@ksde.org](mailto:craign@ksde.org), or Veryl Peter [vpeter@ksde.org](mailto:vpeter@ksde.org) (times are limited)

- First, contact School Finance by phone to schedule a time for a virtual review.
- **The district will be responsible for setting up the virtual meeting.** *At least a day ahead of your scheduled appointment*, send an email to invite the person conducting your budget review: Subj line: **USD ### Virtual review**
- **Specify in the body of the email:** (1) date and time of budget review; (2) VIRTUAL Meeting ID and Password; (3) names of people joining; and (4) good phone number to call in case of technical difficulties.
- **Attach** your "**Codes.xlsx**" budget file to the email and specify any budget concerns or funds to be reviewed carefully before the meeting.

### Reviews by Conference Call:

Conference calls can be scheduled with all reviewers. Call School Finance to schedule a time.

- *At least a day ahead of your scheduled conference call*, send an email to the person conducting your budget review: Subj line: **USD ### conference call review**
- **Specify in the body of the email:** (1) date and time of budget review; (2) names of people joining; and (3) the phone number to call.
- Attach your “**Codes.xlsx**” budget file to the email and specify any budget concerns or funds to be reviewed carefully before the meeting.

**NOTE:** Dale Dennis will conduct budget review meetings **in person or by conference call only**. For reviews, he requests that you bring a paper copy of your budget or mail a paper copy in advance if you are reviewing by phone (see instructions above).

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