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 www.ksde.org

*INTEREST RATE ON INVESTMENT  
 Effective 6/03/24 through 6/09/24*

**Date:** June 3, 2024  
**To:** Chief School Administrators  
**From:** Frank Harwood  
 Deputy Commissioner  
 Dale Brungardt  
 Director of School Finance

TERM	CURRENT	PREVIOUS
1 to 89 Days	5.33%	5.33%
3 Months	5.33%	5.33%
6 Months	5.30%	5.27%
1 Year	5.16%	5.16%
18 Months	5.06%	5.02%
2 Years	4.90%	4.86%

*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**

- June 3..... Special Education, Mental Health (Liaisons)
- June 10..... Selected Federal Payment (**Please note revised deposit date.**)
- June 7.....SNP & CACFP
- June 13..... SNP, State Match Re-apportionment & FFVP
- June 14..... State Foundation Aid, Juvenile Detention, CACFP & SFSP
- June 17..... KS Parents as Teachers (PAT), Mentor Teacher, CTE Transportation
- June 20..... Professional Development
- June 21..... State Foundation Aid balance, Supplemental General (LOB) balance,  
 Food Service (state match re-apportionment)

Payment amounts for each district/LEA will be posted near the date of deposit: [Payment Information](#)

**State Aid Payments:** [Rose Ireland](#) (785) 296-4973

**Federal Aid Payments/Form 240:** [Amanda Williams](#) (785) 296-2020

Refer to **Form 240** (Federal Aid Payment request form) for a list of federal program funds. To receive a July federal aid payment, submit Form 240 no later than June 20. The Federal Cash Management Act requires that these 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.

**Child Nutrition Program (CNP) Payments:** [Dessa Gifford](#) (785) 296-4965

- SNP = School Nutrition Programs
- CACFP = Child & Adult Care Food Program
- FFVP = Fresh Fruit & Vegetable Program
- SFSP = Summer Food Service Program

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## CNW Financial Management Reminders

As we approach the end of the fiscal year, please keep the following in mind:

- The deadline for submitting April claims for meal reimbursement submitted through KN-CLAIM is **June 29**.
- All transfers to the Food Service Fund for free adult meals and indirect costs must be completed by **June 30**.
- Enter the End-Of-Year Balance of Uncollected Charges on the Annual Financial Report (AFR) in KN-CLAIM by **August 15**.

For important details surrounding the Child Nutrition Programs (CNP), please be sure to check out the Monthly Updates provided from Child Nutrition & Wellness (CNW) leadership each month and posted to the CNW website at <https://cnw.ksde.org/> for each of the following under their respective menu: SNP - SNP Monthly Updates; CACFP - CACFP Monthly Updates; or SFSP - SFSP Monthly Updates.

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## Report Due Dates

June 3.....	Professional Development – Final expenditures claim form (open May 20 – June 3) <a href="#">Amanda Williams</a> (785) 296-2020
June 3.....	Special Education Categorical Aid Para Inservice – (deadline to submit June 3) <a href="#">Evelyn Alden</a> (785) 296-3868
June 3-7 .....	Local Effort Form (window open June 3-7) <a href="#">Rose Ireland</a> (785) 296-4973
June 3-20....	Request July Federal Funds (Form 240) if funds available (open June 3-20) <a href="#">Amanda Williams</a> (785) 296-2020
June 7.....	IDEA Application for funds: Title VI-B Flow Through Part 1 - funds for 2024-25 school year (due June 7) <a href="#">Christy Weiler</a> (785) 296-1712
June 10.....	Emergency Safety Intervention Data (in KIAS) due for events occurring between December 1-May 31 <a href="#">Trish Backman</a> (785) 296-6937
June 17-21 .	Bond & Interest Form (to determine State Aid) (all USDs - open June 17-21) <a href="#">Rose Ireland</a> (785) 296- 4973
June 17-21 .	Request for State Foundation Aid for July (all USDs - open June 17-21) <a href="#">Rose Ireland</a> (785) 296-4973
June 30.....	Discipline Data Collection (in KIAS) final data due for events occurring between July 1-June 30 <a href="#">Trish Backman</a> (785) 296-6937
June 30.....	KIDS Collection EOYA - End of Year Accountability (open May 6-June 30) <a href="#">KSDE Helpdesk</a> (785) 296-7935
June 30.....	Chronic Absenteeism Report (located in AMOSS web app) (open May 17-June 30) <a href="#">Robyn Kelso</a> (785) 296-3444
June 30.....	Mental Health Intervention Final Expenditures Report 2023-2024 <a href="#">Marcia Ricklefs</a> (785) 296-4209

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## Base State Aid for Student Excellence (BASE)

The BASE amount for the 2024-2025 school year is noted below:

- \$5,378 – General Fund
- \$5,452 – Supplemental General Fund

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

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## Special Education Categorical Aid Estimate for FY2025 at \$30,800

Categorical aid for 2024-2025 is estimated to be **\$30,800**.

While the legislature approved an additional \$75.5 million in special education state aid, only \$2.5 million will be part of the categorical aid formula. For this reason, the special teacher reimbursement estimate will remain the same for 2024-2025. The remaining \$73 million will be distributed by a schedule established by the State Board of Education in accordance with SB 387.

These additional monies will be paid directly to public school districts for purposes of helping with local assessment costs and reducing their additional transfers from either General Fund or Supplemental General Fund to spend on regular education students.

Estimates based on the Local Contribution Model for the distribution of the \$73 million that has been recommend to the State board can be found on:

[School Finance – What's New.](#)

[Cover Memo \(PDF\)](#)

[Computer Printout SF24-043 \(PDF\)](#)

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## Special Education Medicaid Replacement State Aid

The Medicaid Replacement is included in the June 3 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 to transfer Medicaid Replacement state aid from the member district (if applicable) to the interlocal or cooperative.

**The Amount Per Student is \$590.**

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## Final Legal Max letters available by June 20

We anticipate final legal max letters will be available online *by Thursday, June 20*, 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 2024 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.

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### 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](mailto: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](mailto:rireland@ksde.org)
- Marcia Ricklefs (785) 296-4209 [mricklefs@ksde.org](mailto:mricklefs@ksde.org)
- Sara McCullah (785) 296-4972 - [smccullah@ksde.org](mailto:smccullah@ksde.org)

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### Additional Templates for Needs Assessment & State Assessment Review

Per KSA [72-1163](#), every year USD boards of education are required to complete a building needs assessment of each attendance center that will be incorporated into the budget process, along with a review of state assessment results. To review and track this data, we have provided several KSDE templates (fillable Word, PDF, Excel). To download, follow this link: [School Finance: Guidelines & Manuals](#) (screenshot below):

- **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 \(building\) \(Word\) \(PDF\)](#)

For guidance and statutory requirements, download: [Building Needs Assessment & State Assessments Review](#)

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### 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.

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### **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 12 – Sublette  
June 13 – Oakley  
June 17 – Greenbush - **FULL**  
June 20 - Hutchinson  
June 24 – Valley Center  
June 25 - Abilene  
June 26 – Topeka

USD budget workshops are presented by Dr. Frank Harwood and Dale Brungardt for superintendents, board clerks, and business directors/managers. Please invite your CPA and county clerk. The 2024-25 budget document will be reviewed, and we will discuss the new school finance bills passed by the 2024 Legislature.

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