Date: March 11, 2024
To: Chief School Administrators
From: Frank Harwood
Deputy Commissioner
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
Mar 15.......Special Education, KS Parents as Teachers (PAT), Mental Health (CMHC)

Deposit Special Education in General Fund and Transfer
Special Education state aid will direct deposit on Friday, March 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 experience issues with the printout not refreshing to reflect your district’s information, please reference the State Aid Printout Instructions posted on the Payment Information webpage.

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
Mar 13 ........KIDS Collection MILT – (Military Funding) (deadline for submission
Mar 13, 2024) KSDE Helpdesk (785) 296-7935
Mar 20 ........Request April Federal Funds (Form 240) if funds available (open March 1-20)
Amanda Williams (785) 296-2020
Mar 20 .......LOB Percentage Form for all USDs (open March 1-20)
Marcia Ricklefs (785) 296-4209

Required Transfers (General Fund and Supplemental General Fund)
KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to At-Risk the portion of state foundation aid that is directly attributable to the district’s at-risk student weighting and high-density at-risk student weighting. This was computed on the USD Budget Software – Form 150 Table VI - based upon your estimated enrollment.

Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk and Bilingual funds as noted below. This was computed on the USD Budget Software – Form 155 - based upon your estimated enrollment. These calculations do not include Pre-K At-Risk (previously called 4-year old At-Risk), Virtual or KAMS when determining the total required transfer.

Taken from KSA 72-5143:
(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.

To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max spreadsheet from our homepage: https://www.ksde.org/Default.aspx?tabid=398 Next, click on the bottom tab “Required Transfers” to view (screen shot below).

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These spreadsheets compute the required amount of General Fund and LOB funds to transfer to the K-12 At-Risk fund and Bilingual fund. **Please take into consideration these transfer calculations are subject to change pending the final special education aid as determined June 1.** These transfers should occur in FY 2024 (no later than June 30).

In the “Audited” column (far right on the 2024 Legal Max worksheet tab), if an “A” appears, your audit has been processed.

Please contact our office if you have additional questions at (785) 296-3872.

**New Printout: Estimated FY2025 General fund Budget (repeat from Jan 2 Interest Letter)**

The general fund estimates for the 2024-25 school year are now available. Please find this computer printout on the School Finance homepage under the “What’s New”.

**FY2025 Estimated General Fund Budget for USDs** (Jan 2, 2024)
- 2023-24 and 2024-25 est. general fund budget authority
  [Cover memo](#) (PDF)
  [Computer Printout](#) SF24-003 (Excel)

Since enrollment data and weightings are not available for the 2024-25 school year, the printout was based on unaudited information for the 2023-24 school year. Therefore, these projections are subject to change when school districts prepare their 2024-25 general fund budgets and should only be used as an estimation.

If you have budget questions, please contact School Finance:
- Dale Brungardt (785) 296-3872 DBrungardt@ksde.org
- Sara McCullah (785) 296-4972 smccullah@ksde.org

Be aware **HB2485** may change the calculation in future school years. Specifically concerning the highest student FTE count from the preceding year or second preceding year to the highest count of the current year or preceding year.

**School Year Calendar – Spring Break Alignment**

In 2020, the Kansas State Board of Education accepted the recommendation of the work group representing Kansas Board of Regents (KBOR), Kansas State Board of Education (KSBE) and Coordinating Council (KBOR, KSBE and Kansas Chamber of Commerce) to align spring break calendars. This decision would benefit high school students who are pursuing dual credit and also assist families with students enrolled in different education systems. Administration and school boards may wish to consider aligning spring break on their school calendar with the dates agreed upon by Kansas regent universities and colleges which are listed below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Spring Break</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>March 11-15</td>
</tr>
<tr>
<td>2025</td>
<td>March 17-21</td>
</tr>
<tr>
<td>2026</td>
<td>March 16-22</td>
</tr>
</tbody>
</table>

While the state board recommends school districts align spring breaks with those set by the higher education systems, this remains a local decision.

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