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*INTEREST RATE ON INVESTMENT
 Effective 3/09/20 through 3/15/20*

Date: March 9, 2020
To: Chief School Administrators
From: Dale M. Dennis, Deputy
 Commissioner of Education
 Craig Neuenswander,
 School Finance Director

TERM	CURRENT	PREVIOUS
1 to 89 Days	1.23 %	1.58 %
3 Months	0.78 %	1.43 %
6 Months	0.75 %	1.37 %
1 Year	0.71 %	1.25 %
18 Months	0.70 %	1.17 %
2 Years	0.67 %	1.11 %

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

LOB Transfers to At-Risk and Bilingual funds

KSA [72-5143](#)(h) 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 4-year old at-risk, Virtual or KAMS when determining the total foundation aid.

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 LOB transfer amounts, download the **FY 2020 Legal Max** spreadsheet from our homepage: <https://www.ksde.org/Default.aspx?tabid=398>
 Next, click on the bottom tab "LOB Transfers" to open it (screen shot below).

USD #	County	District Name	Total WTD FTE (excl 4yr AR & KAMS, inc SPED)	AT-RISK			Bilingual			Audited
				At-Risk (Free Lunch) WTD FTE	% of At-Risk to Total Adj(Wtd) Enr	Amount Required to Transfer from LOB to At-Risk	Bilingual (max Hrs or Hdct) WTD FTE	% of Bilingual Wtg to Total Adj (Wtd) Enr	Amount Required to Transfer from LOB to Bilingual	
Total		STATE TOTALS	796,201	86,651	10.7	122,868,2	9,891	1	13,980,1	
101	Neosho	Erie-Galesburg	1,082.2	93.9	8.68	128,362	1.5	0.14	2,070	A
102	Gray	Cimmaron-Ensign	1,215.4	100.7	8.29	138,797	50	4.11	68,812	
103	Cheyenne	Cheylin	366.8	31.9	8.70	43,855	9.7	2.64	13,308	A
105	Rawlins	Rawlins County	719.0	63.4	8.82	86,497	5.2	0.72	7,061	
106	Ness	Western Plains	303.7	32.4	10.67	50,668	7.8	2.57	12,204	A

This spreadsheet computes the required amount of LOB (Supplemental General) 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 2020 (no later than June 30).

In the "Audited" column, if an "A" appears, your audit has been processed. Please contact our office if you have additional questions at (785) 296-3872.

KSDE report due dates

- March 12Unencumbered Cash Balance Report (open Feb 28-Mar 12)
Contact: [Rose Ireland](#) (785) 296-4973
- March 15CTE Pathways Programs of Study (Application and Maintenance)
Closes March 15 PathwaysHelpDesk@ksde.org or (785) 296-4908
- March 20Submit Local Option Budget Percentage (under LEA Forms)
Link: [User's Guide](#) See message from Dale Dennis sent 3/2/20
- March 20Request April federal funds (Form 240) **if funds available** (open March 1-20)
Contact: [Nicole Norwood](#)
- March 31File CPA Single Audit report (A-133) electronically to: KSDE Fiscal Audit Office auditing@ksde.org (785) 296-4976 and to Municipal Services armunis@ks.gov (article below with instructions)
- April 3Early Learning Grant Application deadline for 2020-21 (Parents as Teachers grants, Preschool-Aged At-Risk (State Pre-K 4 yr old At-Risk) programs, and Kansas Preschool Pilot grants) [Instructions and application materials](#) Questions: earlylearning@ksde.org
See message from Dale Dennis 1/9/20
- April 35th cohort of Kansans Can Redesign [application](#) for Apollo II Contact: redesign@ksde.org See message from Dale Dennis 1/27/20
- April 15Medicaid claims – submit through MMIS billing portal for Medicaid-eligible students to KSDE, Div. of Health Care Finance, by April 15.
Medicaid questions: Hallie Doud Hallie.Doud@ks.gov
See Feb 17 interest letter.
- April 16CTE Pathways Student Data Follow-Up (open Feb 1 – April 16)
Pathways Help Desk at (785) 296-4908 or PathwaysHelpDesk@ksde.org
- May 42021 Kansas Teacher of the Year [nomination packet](#) due. Questions: sbukovatz@ksde.org (785) 296-2551 See message from Dale Dennis 2/24/20 for details

File CPA Single Audits (A-133) electronically by March 31

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

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, 2020**. Please submit Single Audits to KSDE by this same date (March 31). Through a change in federal regulation, the audit threshold for Single Audits (A-133) increased from \$500,000 to \$750,000.

LEAs receiving **less than \$750,000** in federal funds are required to submit a CPA audit report by **June 30, 2020**. Thank you in advance for meeting these deadlines.

Shown below are instructions to submit this report electronically.

To submit a CPA audit report 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: Makayla Auldridge, Fiscal Audit team Ph: (785) 296-4976

Convert audit reports to a .pdf file and rename using the example below:

D0107 Rock Hills 2019
D0 (zero) LEA Fiscal
LEA No. Name Year

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

D0107 Rock Hills 2019 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>

Kansas leads the world in the success of each student.

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 (link above).

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

Report LOB Percentage by March 20

KSA [72-5143](#) requires the board of any school district that desires to increase its local option budget (LOB) authority for the immediate succeeding school year to submit written notice of such intent to the state board by April 1 of the current school year. Such notice shall include the local option budget authority expressed as a percentage of the school district's total foundation aid. *The board of education shall not adopt a local option budget in excess of the authority stated in the notice submitted pursuant to this subsection.* This reporting requirement does not replace the requirement for the board to adopt a resolution subject to protest petition in order to exceed 30% authority (maximum 33%).

The **Local Option Budget Percentage** web form (access through **LEA Forms**) will be considered your written notice of such intent for the upcoming school year. Link: [LOB Percentage Form User's Guide](#)

We request that all public school districts submit the **Local Option Budget Percentage** form prior to Friday, March 20.

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