



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

*INTEREST RATE ON INVESTMENT  
 Effective 9/02/24 through 9/08/24*

**Date:** September 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	4.94%	5.03%
6 Months	4.68%	4.75%
1 Year	4.31%	4.35%
18 Months	4.04%	4.11%
2 Years	3.87%	3.93%

*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**

- Sept 3.....State Foundation Aid, Capital Improvement
- Sept 6.....Selected Federal Payments
- Sept 9..... SNP, CACFP & SFSP
- Sept 13..... SNP, CACFP & SFSP
- Sept 16 .....KS Parents as Teachers (PAT)
- Sept 20..... SNP, CACFP & SFSP
- Sept 27..... FFVP & CACFP

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 an October federal aid payment, submit Form 240 no later than September 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

---

## Child Nutrition & Wellness Monthly Updates

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.

---

## Report Due Dates

- Sept 3-20.... Request October Federal Funds (Form 240) if funds available  
(open Sept 3-20) [Amanda Williams](#) (785) 296-2020
- TBD..... ESSA Building Expenditures Report (all USDs - open TBD)  
[Sara McCullah](#), [Dale Brungardt](#) (785) 296-3872
- Sept 3..... Federal Fiscal File Review (located in KIAS web app) (Cohort 1)  
(open 9/3/2024-10/4/2024) [Renee Brandt](#) (785) 296-7077
- Sept 6..... KIDS Collection TASC (Teacher and Student Connection) (open 9/6/2024 –  
5/25/2025) [KSDE Helpdesk](#) (785) 296-7935
- Sept 6..... 2026 Kansas Teacher of the Year (accepting KTOY nominations via web app  
Sep 6-Nov 8) [Tamlia Miller](#) (785) 296-4950
- Sept 11..... Designation of Attendance Officer(s) due (open July 1-Sept 11)  
[Cheryl Austin](#) (785) 296-3204
- Sept 9-13.... Request for State Foundation Aid for October (all USDs- open Sept 9-13)  
[Rose Ireland](#) (785) 296-4973
- Sept 15..... Outcomes Part B verification window (Early Childhood Special Ed - Age 3-5)  
(Open July 1-Sept 15) [Beccy Strohm](#) (785) 296-6602
- Sept 19..... PBR (Principal's Building Report) and SO-66 (Superintendents Organization  
Report) (Open Sept 19-Oct 10) [Rose Ireland](#) (785) 296-4973
- Sept 20..... Interlocal Agreements (open Sept 20-Oct 10)  
[Marcia Ricklefs](#) (785) 296-4209
- Sept 20..... Submit budget documents to KSDE [Frank Harwood](#), [Dale Brungardt](#) or  
[Sara McCullah](#) (785) 296-3872  
(For USDs exceeding the revenue neutral rate)
- Sept 20..... KIDS Collection ENRL (Funding and Enrollment) (open Sept 20-Oct 10)  
[KSDE Helpdesk](#) (785) 296-7935
- Sept 25..... FVR (Fall Vacancy Report) Access in EDCS (submit by September 25)  
[Leslie Bruton](#) (785) 296-8011
- Sept 25..... Mentor Programs – Enter Mentors for stipend request  
(submit by Sept 25) [Leslie Bruton](#) (785) 296-8011
- Sept 27..... Kansas Kindergarten Readiness Snapshot (ASQ-3 and ASQ:SE-2) for  
incoming kindergarten students [Stacy Clarke](#) (785) 296-3953
- Sept 30..... LCP (Local Consolidated Plan) (Application due September 30 - open year-  
round for changes) [Nicole Clark](#) (785) 296-4925

## ESSA Building Expenditures Report – Under Construction

Each [District Report Card](#) is required to include a per pupil breakdown of Total Current Expenditures, Federal Expenditures and State & Local Expenditures for each school in every local education agency in Kansas for the *prior fiscal year*.

Actual 2022-2023 expenditures reported are posted on KSDE's Data Central within the [District Report Card](#) and also in the [Accountability Reports](#) per [K.S.A. 72-5178](#).  
Example from the bottom right front page of the building accountability report:

District ESSA Operating Expenditures Per Pupil	
Expenditures reflect those for the normal day-to-day operation of schools as reported by the Local Education Agency. The following expenditures are excluded: capital outlay, school construction and building improvements, equipment and debt services.	<b>\$14,923</b>
	State:
	<b>\$14,570</b>

The ESSA Building Expenditures report is collected within **LEA Forms** on the [KSDE Web Applications site](#). The 2023-2024 application is currently under construction to include the NEW **School-Level Finance Survey (SLFS)**. The Office of Management and Budget (OMB) is requiring all states to participate by submitting the required fields listed below as subsets of the Total ESSA Current Expenditures:

Total Current Expenditures by Building (current ESSA Building Expenditures)

- Function 1000 Instruction
  - Teacher Salaries (Certified/Non-Certified permanent, temporary and substitute)
  - Instructional Aide Salaries (Aides or assistants of any type who assist with classroom instruction)
- Function 2100 Support Services, Pupil
- Function 2200 Support Services, Instructional Staff
- Function 2400 Support Services, School Administration
- Books and Periodicals (Functions 1000 and 2200; Object 640) used for classroom instruction or library services

We are anticipating the above collection to expand after the FY2024 collection, so we are building the SLFS to include current “optional” reporting data items. Download the complete [School-Level Finance Survey](#) to view all data items with instructions. The highlighted fields (also listed above) will be required for 2023-2024 in addition to the current collection for ESSA Building Expenditures.

We will notify school districts once the application is available. In the meantime, if you would like to prepare for the 2023-2024 ESSA Building Expenditures collection, there are no changes to this current collection.

### Contacts:

[Sara \(Barnes\) McCullah](#) (785) 296-4972

[Dale Brungardt](#) (785) 296-3872

*Kansas leads the world in the success of each student.*

---

### At-Risk Salary Percentage Calculator Now Available

“May state at-risk funds be used to support classroom teacher salaries?” This and other frequently asked questions regarding providing at-risk services to Kansas students are answered in KSDE’s [At-Risk Pupil Assistance Program Guidelines](#) posted on the School Finance – Guidelines and Manuals website.

Keep in mind the proportion of a classroom teacher’s salary that may be paid from at-risk funding must be equal to or lower than the proportion of time the teacher is providing evidence-based best practices to support students identified as eligible for at-risk services.

A new **At-Risk Salary Percentage Calculator** is available to help calculate what percentage of a classroom teacher’s salary, if any, may be paid with state at-risk funds. The calculator is available on the [Fiscal Auditing webpage](#), under the “Calculators” section.

---

### NEW! Ask an Auditor Zoom-Based Help Sessions Offered Sept. 17-19

As a follow-up to the annual Counting Kids Workshops, KSDE’s Fiscal Auditing Team will offer six *Ask an Auditor* Zoom-based sessions to help answer 2024-25 Counting Kids questions. The live help sessions are:

Tuesday, Sept. 17	Wednesday, Sept. 18	Thursday, Sept. 19
9 a.m. – 11 a.m.	9 a.m. – 11 a.m.	9 a.m. – 11 a.m.
1 p.m. – 3 p.m.	1 p.m. – 3 p.m.	1 p.m. – 3 p.m.

RSVP: Call (785) 296-4976 or email [auditing@ksde.org](mailto:auditing@ksde.org) the KSDE Fiscal Auditing office in advance to request the Zoom link to be connected to one of the sessions.

Remember, the [Enrollment Handbook](#) is another important resource for school districts as they prepare for the official student Count Day, Sept. 20.

---

### Count Date: Friday, September 20, 2024

K.S.A. 72-5132 designates September 20 as enrollment count day, the date that is used to determine the number of students regularly enrolled for funding purposes. If the 20th is not a school day, the count day moves to the first school day following the 20th. Please set your calendar so that classes are in session for all enrolled students. Avoid scheduling staff training or parent-teacher conferences on the official student count date.

A school district’s General Fund Budget is determined by taking the district’s total adjusted weighted enrollment, times the base aid for student excellence (BASE). For 2024-25, the BASE is \$5,378.

We encourage you to review the School Term guideline document, "[1,116 Hours School Year Requirement](#)," on the School Finance homepage at this link: [Guidelines and Manuals](#). This annual school term requirement must be met by school districts for state aid and accreditation purposes. Use the guideline document to help determine the common activities which can and cannot be counted towards the school term requirement. The document includes a summary of state law, recordkeeping requirements and explains the inclement weather/snow day provision.

**A calculator that can be used to track a school building's daily attendance hours (1,116 Hour Building Log Calculator)** can be found on the KSDE [Fiscal Auditing webpage](#). Other helpful resources located there are:

- 465 Hour Building Log Calculator (PreK)
- bell schedule and CTE contact minutes calculators, ESOL/Bilingual contact minutes calculator
- special education calculators including: Bi-Annual Certification of Time, early childhood FTE, Personnel Activity Report (PAR)
- postsecondary class attendance log
- virtual school academic activity log calculator – use to document off-line attendance time
- work-based learning – work log – timesheet – attendance log
- attendance log of documenting services provided to a homebound student
- school district map lookup – District Boundaries – ArcGIS
- all KSDE audit guides

###