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*INTEREST RATE ON INVESTMENT
 Effective 9/09/24 through 9/15/24*

Date: September 9, 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	4.91%	4.94%
6 Months	4.62%	4.68%
1 Year	4.21%	4.31%
18 Months	3.94%	4.04%
2 Years	3.77%	3.87%

[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 13..... SNP, CACFP & SFSP
- Sept 16KS 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.

Kansas leads the world in the success of each student.

Report Due Dates

TBD.....	ESSA Building Expenditures Report (all USDs - open TBD) Sara McCullah , Dale Brungardt (785) 296-3872
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.....	Request October Federal Funds (Form 240) if funds available (open Sept 3-20) Amanda Williams (785) 296-2020
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 (if USD exceeded 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

September 20 County Tax Distribution

Districts will soon be receiving the September 20th tax distribution. Listed below are sources of revenue that are part of the 20-mill general fund, which the county will remit to the State Treasurer.

- Ad Valorem (personal property tax)
- Delinquent Ad Valorem
- In Lieu of Taxes on Economic Development Bonds
- Watercraft

The following revenues *should not* go into the General Fund:

- Commercial Vehicle
- Motor Vehicle
- Recreational Vehicle
- 16/20M Heavy Truck
- Rental Excise Tax

Depositing other taxes if remitted directly to the district:

- Watercraft tax: deposit as Ad Valorem in appropriate fund (except General Fund).
- Mineral Production (Severance Tax): deposit in General Fund.

If you have budget questions, please call School Finance at (785) 296-3872.

Budget Hearing Reminders – Submit USD Budget by Sept 20

As you finalize the 2024-2025 Budget, the School Finance team wishes to remind you of what we consider “best practices”:

1. **Double Check** your budget document and publications for **accuracy**.
2. Your RNR and Budget **publication notices** should include the **correct time, date, and location** of your hearings. Both the RNR and Budget Hearings should be prior to your Board of Education meeting.

Publish Notice of Hearing at least 10 days prior to the hearing:

- a. Publish on the **district’s website** the Notice of its proposed intent to exceed the Revenue Neutral Rate, which includes the proposed tax rate, the revenue neutral rate, and the date, time, and location of the public hearing.
- b. Publish in a **weekly or daily newspaper** of the county having a general circulation the Notice of its proposed intent to exceed the Revenue Neutral rate to also include all mentioned in 2(a) above.

If applicable, the **Revenue Neutral Rate (RNR) Hearing** should be held **prior** to your Budget Hearing and they may be held the same day. The RNR Hearing must not be sooner than August 20 and not later than September 20.

During the RNR Public Hearing:

1. Adopt Revenue Neutral Rate by **resolution**. ([RNR Resolution](#))
 - i. The governing body shall adopt a resolution to approve exceeding the revenue neutral rate by **roll call vote**.

Reminder: Submit the **adopted RNR resolution** to the **County Clerk** (along with the Budget) to certify board approval by roll call vote.

During the Board Meeting:

1. Official motion/resolution to **adopt the 2024-2025 Budget**.
2. Local Option Budget adoption by resolution ([LOB Resolution](#)) certifying the LOB amount/percentage being adopted this year.

Your **minutes** of the budget adoption meeting should include the following:

- a. Both the **Building Needs Assessment** and **State Assessments** were:
 - i. **provided** to the Board of Education,
 - ii. were **evaluated** by the Board, and
 - iii. **used** in the **Budget Approval Process**.

(Include even if the Board reviewed assessments and included them in the minutes of an earlier meeting).

- b. The minutes of this board meeting must also include the adopted resolution to exceed the **Revenue Neutral Rate** during its RNR hearing held prior to the board meeting.

Certify Budget to your **County Clerk** by:

*August 25 (did not exceed RNR)
or October 1 (exceeded RNR)*

Upload Budget document to **KSDE** by:

*August 25 (did not exceed RNR)
or September 20 (exceeded RNR)*

Submit Budget to KSDE by September 20 (exceeding RNR)

Click here: [How to Submit USD Budget to KSDE and County](#)

This Fact Sheet will provide step-by-step instructions:

- Upload budget files to KSDE (due Sept 20)
- Prepare a paper copy of the budget to mail to KSDE
- Contact your county clerk for budget submission requirements (due Oct. 1)
- Attn: CPAs - email USD budget files to smccullah@ksde.org

Preparing for PBR & SO66 Reports (Verify User Access Now)

We anticipate the Principal's Building Report (PBR) & Superintendent's Organization Report (SO66) web applications to **open Thursday, September 19**. These reports will be used to verify 9/20 enrollment for funding purposes, certify statutory compliance, and to collect other popular data (personnel and average salaries).

Watch for this email: **Subj: AVAILABLE - Superintendent's Organization Report (SO66) and Principal's Building Reports (PBR)**

When web applications are open for data entry, a message with instructions will be sent to the following KSDE listservs: Superintendents; Board Clerks; Principals (High, Jr High Middle, Elementary) and Curriculum Leaders.

To do now:

Prepare staff assigned to work on these reports:

- Review Enrollment Handbook
We recommend reviewing the [Enrollment Handbook](#), which has guidance for reporting student enrollment. The [Enrollment Handbook](#) has all changes in how student FTE is counted under the school finance formula highlighted in yellow. Download from the KSDE [Fiscal Auditing homepage](#).
- Verify User Access
All staff involved with the PBR and SO66 should verify they have the correct access level for these reports. This is extremely important for new staff or those that have changed positions from last year. Instructions on access levels and how to register are in the PBR and SO66 User's Guides (2023) on page 7.
- Link: [Guidelines and Manuals](#) on School Finance website

Note: The updated PBR and SO66 User's Guides (2024) will be posted on Sept 19.

REMINDERS: The official student count date is [Friday, September 20](#).

The ENRL Collection will open on September 20.

USD staff responsible to upload student ENRL records to KIDS may do so on or after *September 20* and not before.

New Open Enrollment Information on PBR

The 2024 House Sub for Senate Bill 387 (Section 9 paragraph (l)(1)) requires the KSDE to audit each district's Open Enrollment capacity. The information necessary to complete the audit will be collected on the **Principal's Building Report (PBR)**.

Shown below are headcounts that will be required by grade level for open enrollment students:

- Number of Nonresident Students Accepted (*uploaded in ENRL record)
- Enrollment Capacity,
- Projected Enrollment,
- Denied for Capacity,
- Denied for Other Reason.

* The number of nonresident students accepted is populated on the PBR based on the [KIDS ENRL](#) (enrollment) record using **Field D93 = 1** (YES, Open Enrollment Student).

The other counts will be hand-entered in the new **Open Enrollment Data Table** (example below) on the PBR Headcount Table screen.

Grade	Enrollment Capacity	Projected Enrollment	Denied (Capacity)	Denied (Other)
Grade 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Grade 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Grade 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Starting in 2024-2025, open enrollment information will be certified to the KSDE annually on the Principal's Building Report (PBR). This web application is open September 20 through October 10.

If you have questions, contact [Gabrielle Hull](#) (785) 296-7840.

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