



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

*INTEREST RATE ON INVESTMENT  
 Effective 9/11/23 through 9/17/23*

**Date:** September 11, 2023  
**To:** Chief School Administrators  
**From:** Craig Neuenswander  
 Deputy Commissioner  
 Dale Brungardt  
 Director of School Finance

TERM	CURRENT	PREVIOUS
1 to 89 Days	5.33%	5.33%
3 Months	5.40%	5.44%
6 Months	5.44%	5.44%
1 Year	5.39%	5.35%
18 Months	5.16%	5.11%
2 Years	4.93%	4.87%

*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 15..... KS Parents as Teachers (PAT)  
 State Aid payments .....Rose Ireland (785) 296-4973 [rireland@ksde.org](mailto:rireland@ksde.org)  
 Federal Aid (Form 240) .....Sierra Stanley (785) 296-2020 [sstanley@ksde.org](mailto:sstanley@ksde.org)  
 Meal reimbursement .....Jennifer Barger (785) 296-4965 [jbarger@ksde.org](mailto:jbarger@ksde.org)  
 State and federal payment amounts for each LEA are available on the School Finance homepage: [Payment Information](#).

**Report Due Dates**

PENDING.... **ESSA Building Expenditures Report** (all USDs - PENDING) [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 11-15 . Request for State Foundation Aid for October (all USDs- open Sept 11-15) [Rose Ireland](#) (785) 296-4973  
 Sept 15 ..... Prior year **EOY MIS** collection – data is finalized [Mason Vosburgh](#) (785) 296-4945  
 Sept 15 ..... Outcomes Part B verification window (Early Childhood Special Ed - Age 3-5) (Open July 1-Sept 15) [Julie Rand](#) (785) 296-1944  
 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 1-20) [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 [Craig Neuenswander](#), [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
- Sep 20.....Kansas Kindergarten Readiness Snapshot (ASQ-3 and ASQ:SE-2) for  
incoming kindergarten students (open April – Sep 20)  
[Stacy Clarke](#) (785) 296-3953
- Sept 25 .....**Fall Vacancy Report** (ECDS web app) All USDs/Buildings  
(open August 1 – Sept 25) [Leslie Bruton](#) (785) 296-8011
- Sept 25 .....**Mentor Programs** Mentor Teacher Stipend Grant Submission  
(submit by Sept 25) [Leslie Bruton](#) (785) 296-8011
- Sept 29 .....**LCP** (Local Consolidated Plan) (Application due September 29 - open year-  
round for changes) [Nicole Clark](#) (785) 296-4925
- Oct 1.....Federal Fiscal File Review (located in KIAS web app) (Cohort 2)  
[Christy Weiler](#) (785) 296-1712

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### September 20 County Tax Distribution

Districts will soon be receiving the September 20<sup>th</sup> 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
- Watercraft\*
- In Lieu of Taxes on Economic Development Bonds

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

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

Mineral Production (Severance Tax) will be sent to the district and should be deposited in the General Fund.

- \* Watercraft tax remitted to the district should be deposited in the appropriate fund (except General Fund) as Ad Valorem.

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

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### ESSA Building Expenditures Report – Pending

KSDE staff are still testing the ESSA Building Expenditures web application. We appreciate your patience during this delay. As soon as the application is open, a listserv message will be sent. In the meantime, we encourage districts to prepare by referring to the [User's Guide](#).

One of the requirements is that 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 expenditures for 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](#).

The report is collected within **LEA Forms** on the [KSDE Web Applications site](#). Prepare for the report by looking over the [User's Guide](#) posted at the top of the [Guidelines & Manuals page](#) of the [School Finance Website](#).

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>\$13,986</b>
	State:
	<b>\$13,830</b>

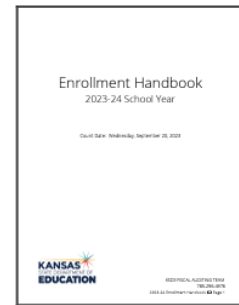
#### Contacts:

[Sara McCullah](#) (785) 296-4972   [Rose Ireland](#) (785) 296-4973  
[Marcia Ricklefs](#) (785) 296-4209   [Dale Brungardt](#) (785) 296-3872

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

We anticipate the Principal's Building Report (PBR) & Superintendent's Organization Report (SO66) to open Tuesday, 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). A notification will be sent out to the Superintendent's Listserv, Board Clerks Listserv and Principals Listserv once open.



Below are ways to prepare for 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. The handbook is available on the KSDE [Fiscal Auditing homepage](#).*
- [Verify User Access](#)  
All staff involved with the PBR and SO66 should confirm 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 can be found on the [Guidelines and Manuals](#) web page of the School Finance website.

- [Register for Principal's Building Report](#) (PBR)
- [Register for Superintendent's Organization Report](#) (SO66)

*Note: The official student count date is [Wednesday, September 20](#). USD staff responsible for uploading student ENRL records to KIDS will not be able to upload until 9/20 as the ENRL Collection will open on 9/20 and not before.*

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#### New Funding Opportunity for Investments in Community Multi-Purpose Facilities

The Kansas Children's Cabinet and Trust Fund announced a new grant opportunity Tuesday. The Capital Projects Fund Accelerator will award \$38 million in grants to expand on the state's efforts to create new licensed child care slots while adding space to enable work, health monitoring, and education supports.

Visit [allforkansaskids.org/cpf-accelerator](http://allforkansaskids.org/cpf-accelerator) to view the Request for Proposals (RFP) and grant timeline. There will be two rounds of review and awards. The Round 1 application deadline is October 2, 2023 at 5:00 p.m., with awards made in mid- to late October. The Round 2 application deadline is December 18, 2023 at 5:00 p.m., with awards made February 2. Additional technical assistance webinars will be available in the coming months. Visit the website linked above to submit technical assistance requests and questions on the [Technical Assistance Portal](#).

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### Budget Hearing Reminders – Submit USD Budget by Sept 20

As you finalize the 2023-2024 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 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.

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If applicable, the **Revenue Neutral Rate (RNR) Hearing** should be held **prior** to your Budget Hearing (may be held the same day) and may be held in conjunction with the Budget Hearing. The RNR Hearing must be not 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.

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#### During the Board Meeting:

1. Official motion/resolution to **adopt the 2023-2024 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 meeting must also include the board adopted by roll call vote the resolution to exceed the Revenue Neutral Rate.

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**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 Sept 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 9/20)
- Prepare a paper copy of the budget to mail to KSDE
- Contact your county clerk for budget submission requirements (due 10/1)
- CPA's - email USD budget files to [smccullah@ksde.org](mailto:smccullah@ksde.org)

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