

BUDGET ADVICE AND STATUTE COMPLIANCE

Guide for School Administrators and Business Officials

Prepared by School Finance



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If you have questions or need clarification on Kansas Statutes, call the office of School Finance at (785) 296-3872.

To read the full text of a statute:
<http://ksrevisor.org/ksa.html>

In the **Statute Number** box, type the number (i.e. 72-2251).



1. Budget Reminders

- a) Be sure to read and follow the instruction pages on the official budget instructions.
 - Publish **Notice of Hearing** (Minimum 10 calendar days before hearing)
 - Hold budget hearing
 - Certify budget to county clerk by August 25
- b) Double-check any **unencumbered** cash balances on July 1 for accuracy.
- c) Place all state and local revenues in the proper funds.
- d) All expenses attributable to a specific program should be budgeted in the appropriate fund, for example, all approved Career and Postsecondary Education program expenditures should be budgeted in the Career and Postsecondary Education fund.
- e) Transfers from the general fund should coincide with the transfers shown in the special revenue funds.

2. Recreation Commission Budget

Recreation commissions must formally adopt budgets under the provisions of K.S.A. [12-1927](#). All budgets should be prepared for a 12-month period. The budgets must be certified by the recreation commission to the sponsoring city or USD that levy taxes for the recreation commission by August 1, but it is recommended it be done earlier.

Recreation commission budget forms can be downloaded from the following website:

<http://admin.ks.gov/offices/chief-financial-officer/municipal-services> and listed under the heading titled **Budget Workbooks and Tax Estimates**. For assistance, call 785-296-8083 to speak to a representative of the Municipal Services team, Department of Administration, or e-mail: armunis@ks.gov

3. Coding Expenditures

Kansas submits data every year to the National Center for Education Statistics (NCES). State averages which show the percent of expenditures used for instruction, support services, and non-instruction will rank Kansas with other states. It is very important that your expenditures are coded to the correct function – in particular, be sure all expenditures used for instruction (Function 1000) are coded correctly.

The **Accounting Handbook** is available on the **School Finance** website under [Guidelines and Manuals](#). Below are definitions taken from the **Accounting Handbook** explaining which expenditures should be charged under each code:

1000 Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities.

It may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers and teachers on sabbatical leave.

2000 Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.



2000 Support Services (continued)

Subfunctions of this function include:

Student Support Services	Business, Operation and Maintenance of Plant Services
Instructional Staff Support Services	Student Transportation
General Administration	Central Support
School Administration	Other Support

3000 Operation of Non-Instructional Services

Non-instructional services are provided to students, staff or the community. Examples of these activities would include food service operations, enterprise operations (such as LEA bookstores) and operation of any community services (such as recreation, public library, and historical museum).

4000 Facilities Acquisition and Construction Services

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Other Services

A number of outlays of governmental funds are not properly classified as expenditures, but do require budgetary or accounting control. These are classified under *Other Services*. Expenditures include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

4. Expenditures and budgeted line items

School districts must budget expenditures each year in a proposed budget. However, it is not necessary that school districts spend the exact amount of money shown in those line items. Each line item is a budgeted amount and the school district has the authority to overspend or underspend any line item.

The same is true for transfers. If a school district does not budget a transfer to a particular fund, they may still transfer money to that fund. They may also transfer either more or less than they had budgeted.

In summary, any line item may be overspent or underspent. The total amount spent per fund may not exceed the lesser of the amount published or the amount authorized by law.

5. Budgeting for special funds

The special funds should be budgeted high enough to cover any unanticipated expenditures the school district may encounter during the year.

6. Cash balances in special funds

When a school district begins the year with a certain cash balance, hopefully the district will end the year with a similar cash balance, unless there is a planned change in expenditures. A school district experiencing a reduction in cash balance in a special fund is spending more than they receive in revenue. Therefore, it is important that the cash balance be monitored to ensure stability.

Once a cash balance is depleted, the district must transfer money to that fund the next school year or find another source of revenue to fund that budget.

The following special funds will allow carryover balances:

Activity Fund	Bond and Interest #1, #2	Professional Development
Adult Education	Capital Outlay	Parent Education Program
Adult Supp. Education	Contingency Reserve	Summer School
At Risk (K-12)	Driver Training	Special Education
Preschool-Aged At-Risk	Extraordinary School Program	Career and Postsecondary Education
Bilingual Education	Food Service	



Cash balances in special funds – continued

Food service has a federal requirement that the cash balance should not exceed a three-month average expenditure level. *For example*, if the district's yearly expenditures are \$90,000, then the cash balance should not exceed \$30,000 ($90,000 \div 9 \text{ months} = 10,000 \text{ per month} \times 3 = \$30,000$).

7. Do not transfer Supplemental General Funds

Supplemental General Funds may not be transferred to capital outlay or contingency reserve funds.

8. Purchasing equipment, repairing and remodeling buildings

School districts may buy equipment and repair buildings out of general and supplemental general fund. In addition, school districts have the authority to purchase equipment and repair buildings out of capital outlay. The common definition of "repair" is to bring the building back to its original condition.

- **Remodeling of buildings** must be paid out of capital outlay, and not out of general or supplemental general fund.

9. Cancelable purchase orders

School districts are authorized to issue cancelable purchase orders per K.S.A. 10-1113. Under that law, school districts should make a provision on the purchase order to let the vendor know the purchase is a cancelable purchase order and that the school has the option of canceling the purchase order prior to June 30th. If a school district issues a cancelable purchase order, the expenditure is charged against the next school year budget and it is not encumbered against the current school year.

The items listed in that statute are limited to school supplies and equipment, books purchased in conjunction with textbook rental programs, school buses, and data processing equipment.

10. Miscellaneous revenue and reimbursement

Under K.S.A. 72-5166 (Kansas School Equity and Enhancement Act), miscellaneous revenue may be placed in the capital outlay fund or any categorical fund unless otherwise specified in statute. **Interest on idle funds** is considered miscellaneous revenue, as is revenue received that is not anticipated, or required to be placed in a particular fund.

Reimbursements received in the same fiscal year may be placed in the fund in which the expenditures were originally paid. The district may then exceed that particular budget by the reimbursement amount.

A reimbursement received by a district **after June 30** of the current fiscal year is considered miscellaneous revenue. For example, a school district receives an insurance claim and the expenditure has already been made out of the general fund, however, the insurance claim is not received until after July 1 of the next year. In this case, the money may be deposited as miscellaneous revenue.

11. Spending authority for At Risk, Bilingual, and other funds with weightings

Expenditures directly attributable to the following programs shall be made from their respective funds:

- K.S.A. 72-5153 At Risk (K-12)
- K.S.A. 72-5154 Preschool-Aged At Risk
- K.S.A. 72-3613 Bilingual Education
- K.S.A. 72-5162 Career and Postsecondary Education
- K.S.A. 72-3715 Virtual Education
- K.S.A. 72-3422 Special Education



12. Local Option Budget Resolution

A school district has the authority to adopt a Local Option Budget (LOB) in an amount up to 33% of the total foundation aid determined for the school year. If the LOB is in excess of 30%, the district must publish a resolution subject to a protest petition by 10 percent of the qualified electors in order to increase the LOB authority from 30% to 33%. Information to publish a resolution to increase the LOB may be downloaded from the School Finance website, [Online Budget Packet](#) – under **Resolutions** heading.

A school district may choose to use only the statewide average of 30% LOB authority granted by the grandfather clause. In that case, it is not necessary to publish a resolution or hold an election.

K.S.A. [72-5143](#), also K.S.A. [72-5144](#), K.S.A. [72-5145](#), K.S.A. [72-5146](#), K.S.A. [72-5147](#)

13. Capital Outlay Resolution

School districts are authorized to levy a tax for their capital outlay fund by publishing a resolution for two consecutive weeks in the newspaper. An annual tax levy is set for either a specific number of years, or can be continuous and permanent. The mill rate cannot exceed 8 mills. Details and instructions to publish a resolution in the newspaper can be downloaded from the School Finance website, [Online Budget Packet](#) – under **Resolutions** heading.

Some uses for capital outlay funds include construction, repair, remodeling, maintaining and equipping school property, and acquiring building sites, buses, computer software, and performance uniforms.

The tax levy authorized in the capital outlay resolution will be made, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer within 40 calendar days of the last publication of the resolution. If a petition is filed, an election may be called by the county election officer in order to authorize this tax levy.

K.S.A. [72-53,113](#); also K.S.A. [72-5166](#), [72-5147](#), [72-5167](#)

14. Mandatory state aid transfer

Special Education State Aid is deposited into general fund (code 06, Line 120 - 3205 Special Education Aid). The revenue would then be transferred from the general fund and transferred to special education fund (Code 30, Line 75 – 5206 Transfer from General); KSA [72-3423](#).

- Actual amount per teacher will be calculated and finalized in May.
- Estimate high when budget is published to avoid need to republish.

15. KPERS flow-through state aid payment

KSDE will pay the employer's share of KPERS to all school districts on a quarterly basis. Estimated payment dates: July 15, October 15, January 15, and April 15.

- **KPERS State Aid** is deposited directly into the KPERS Fund (Code 51) beginning July 1, 2017, per K.S.A. [74-4939a](#).
 - Aid is determined by KPERS based on district-covered payroll.
- The school district will immediately return the money to KPERS upon receipt. KPERS will electronically withdraw these funds from your bank account on the day received or the first working day thereafter. The estimated KPERS flow-through funds will also be documented in the USD budget on Form 195. K.S.A. [74-4939a](#)



16. Petty cash

The statute covering petty cash is K.S.A. [72-1177](#). **School districts are authorized to establish petty cash funds up to \$1,500 per fund.** The funds must be established by the local board of education. The board may establish more than one petty cash fund per building, however, they must specify the general purpose of each petty cash fund if they establish more than one. Petty cash guidelines - link: [Accounting Handbook](#)

Petty cash funds are used to make needed expenditures for school district purposes in emergencies. Receipts must be maintained for all expenditures. Petty cash funds may be replenished by the local board.

17. \$1,000 Bonus for National Board Certified Teachers

K.S.A. [72-2166](#) - National Board for Professional Teaching Standards Certification Initiative. A teacher employed by a Kansas school district who has attained National Board Certification will be paid an incentive bonus of \$1,000 by the school district where they are employed. The bonus is paid each school year, as long as the teacher remains employed by a Kansas school district and retains a valid master teacher's certificate. **The \$1,000 incentive bonus is paid by the employing school district** to teachers who qualify.

During the 2009 legislative session, the appropriation was removed for the National Board Certification program. The appropriation was reinstated for FY 2015, and districts will receive reimbursement state aid approximately May 15 for qualified teachers.

18. Paying certified staff equal payments during the school year

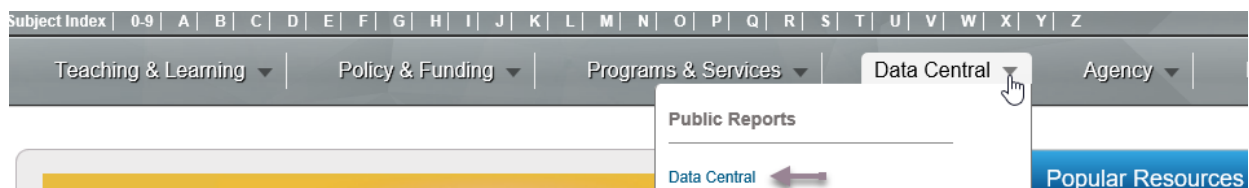
K.S.A. [74-4940](#) requires that school district certified employees who are under the continuing contract law must be paid in not less than 12 substantially equal payments.

In order for teachers to receive their July and August pay early, the statute allows them to notify their local board of education in writing by April 1. If the teacher notifies the board they wish to have their July and August payroll made early, the board must make those payments no later than June 30 of that year. This written notification will be in effect until the teacher cancels it in writing.

19. CPA Report (Annual Federal & State Funding Report)

View all payments generated from the State Department of Education on the **CPA Report** (Annual Federal and State Aid Funding Report). Payments listed by fund, date of deposit and amount, including refunds.

CPA Reports are now available on the KSDE website www.ksde.org in **KSDE Data Central**. Data Central is the Kansas Education Data Reporting page where users can create customized reports.



- Open from the gray menu bar – Click on **Data Central** from the dropdown box
- **School Finance Reports** module
- Select **CPA reports** (several fiscal years available)

If you are looking for payments received during the current school year, the previous month's payments are updated the second week of each month.



20. Credit or debit card transaction surcharge (for student fees)

Districts may offer parents the convenience of paying for fees or lunches using a credit or debit card. Below is the text from the law:

K.S.A. 72-1176. **Tuition, fees, charges; policy providing for payment by credit or debit cards; internet usage authorized.** The board of education of any school district, pursuant to a policy developed and adopted by the board, may provide for the acceptance of payment in the form of a credit or debit card of fees, tuition or other charges imposed by the school district. The policy may provide for imposition of an additional fee to recover the actual amount of any costs incurred by the school district by reason of the method of payment used. The policy also may provide for establishment by the school district of secure internet sockets that will allow payment by a credit or debit card via the internet. Any transactions involving payment by credit card pursuant to this section shall not be subject to the provisions of K.S.A. 16a-2-403, and amendments thereto.

21. Approval of claims

K.S.A. 12-105b is the statute covering the approval of claims. The local board of education must approve all claims. The law allows payment of claims prior to the board meeting under certain conditions. Those conditions include a penalty or a discount for early payment, however, the board must authorize school district officials to make those payments early and must still approve those claims at their next board meeting.

22. Investments

All investments should be covered by pledged securities. K.S.A. 9-1402 and 9-1403

23. Raffles and Bingo

Kansas statute provides that charitable raffles are an important method of raising money for charitable purposes and are in the public interest. The Department of Revenue website provides frequently asked questions on raffles: <http://www.ksrevenue.org/bingoraffle.html>.

Bingo information: **Kansas Charitable Gaming** website <http://www.ksrevenue.org/bustaxtypesbingo.html>
Download 75-page Kansas Bingo Handbook: Bingo statutes and regulations; rules and restrictions with conduct of games. K.S.A. 75-5175, K.S.A. 75-5179

24. Gifts and donations accepted by the school district

K.S.A. 72-1142 allows school boards to accept gifts, donations, trusts, and legacies and to use those gifts as close to the donor's wishes as possible. Many fund-raisers by school district patrons or organizations are made and presented to the local board of education.

The local board of education is responsible for accepting gifts and if they do accept them, they must use them as close to the donor's wishes as possible and place them in a separate board fund.

25. USDs have no authority to give gifts

The court case *City of Strong v. Rural Water Dist. No. 1, Chase County*, ruled that municipalities (USDs) do not have the authority to make a gift of district property. A school district may want to reward teachers or students for outstanding work; however, the law does not allow gifts or materials to be given away.

Salaries may be increased subject to the negotiated agreement.



26. Bidding requirements (expenditures over \$20,000)

K.S.A. 72-1151 covers bidding and requires that school districts bid goods, wares and materials, and construction, reconstruction, and remodeling for projects **over \$20,000**. Included are:

- supplies (expendable items such as uniforms, custodial materials, teaching materials)
- equipment (defined as nonexpendable articles that if damaged or parts lost or worn, would be more feasible to repair than replace)
- alteration of school facilities or landscaping of school grounds

Does a school district have to bid used equipment such as a used vehicle? Yes, if the price of the used vehicle exceeds \$20,000, the board must bid. Specifications would be drawn up on the used vehicle and bid specifications sent to car dealers to bid on that vehicle. Bid specifications can be determined by the board.

Does a school district have to bid for computer equipment? The local board can set specifications, but if the purchase of computers is over \$20,000, it must be bid.

For more information on the bid process, refer to: **Competitive Bidding Guidelines (Expenditures over \$20,000)** available on the School Finance homepage: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Guidelines-and-Manuals>, look under the heading **Guidelines**.

27. State Procurement Contracts

School districts can use **State of Kansas contracts** which are listed as available to political subdivisions for purchases as an alternative to going through the competitive bidding process. Information on all state procurement contracts can be viewed online at the following website:

Kansas Department of Administration – Office Procurement and Contracts
<https://admin.ks.gov/offices/procurement-and-contracts>

To view **awarded statewide contracts**, go to the **Contract Search** page: <http://da.ks.gov/purch/Contracts/>

For general questions regarding state contracts: purchweb@da.ks.gov Ph. (785) 296-2376

Tracy Diel, Director of Procurement and Contracts tracy.diel@ks.gov

Questions on specific state contracts should be directed to the **Procurement Officer** listed on the contract documents located through the **Contract Search** page.

28. Leasing (Lease/Purchasing) for land or buildings

Two statutes cover leases for school districts: K.S.A. 72-1149 and K.S.A. 10-1116(c)

School districts are authorized to enter into leases up to 10 years and may lease real or personal property. The payment of a lease/purchase for land or buildings has certain criteria the school must meet. If the lease/ purchase for land or buildings exceed \$100,000 for the term of the lease, the school district must publish a resolution in the paper with the right of protest petition. The resolution shall be published once each week for two consecutive weeks.

Remember, a protest petition signed by not less than 5 percent of the qualified voters would require an election of the district patrons to approve the lease/purchase prior to entering into the agreement.

Payments for lease/purchase agreements **for land and buildings cannot be paid from the supplemental general fund**.



29. Sale and use of school property

K.S.A. [72-8212](#) permits a school district to sell property no longer needed. The method of sale is left to the local board of education and could be sold by sealed bid, auction, or any method they deem to be in the best interest of the school district.

The local board also has the authority to allow school property to be used for community purposes and may adopt rules and regulations governing use of school buildings for these purposes.

30. Sales Tax Exemption Certificates

In order for schools to be exempt from the Kansas sales tax for sales purchased by a contractor, a project exemption certificate **must** be obtained from the Director of Policy and Research, Kansas Department of Revenue. This would include any size project to construct, equip, reconstruct, maintain, repair, enlarge, furnish or remodel facilities.

An application for a project exemption certificate can be downloaded from www.ksrevenue.org. In the search box, type **PR-76** (the form number).

The completed application may be mailed to: Kansas Dept. of Revenue, Tax Policy Group, 915 SW Harrison St., Topeka KS 66612-1588; or faxed to (785) 296-7928.

The effective date of the project exemption certificate is the date the application is received by the Department of Revenue. Only sales made on or after this date will be honored as tax exempt by the state. This certificate is only good for the named project.

Sales tax guide for schools

If you have questions on whether sales and purchases by schools are taxable, refer to the Department of Revenue publication: **Business Taxes for Schools and Educational Institutions**
<http://www.ksrevenue.org/pdf/pub1560.pdf#search=school%20districts>

This publication (KS-1560) is designed to assist schools, student organizations, PTAs, booster clubs and retailers in understanding how Kansas taxes apply to the varied activities of an elementary or secondary school. It uses common school situations to illustrate the sales and purchases by schools that are taxable and how to properly claim the exemptions available.

Use this guide as a supplement to the basic sales tax publications, KS-1510, **Kansas Sales and Compensating Use Tax** and KS-1520, **Kansas Exemption Certificates**.

For questions, please speak to a tax specialist at the Kansas Department of Revenue at (785) 296-1048.

31. Meal pricing data - breakfast/lunch

Do you wonder how your meal pricing compares to other districts? **Meal Pricing Data** is now available on the KSDE website www.ksde.org in KSDE **Data Central**. Data Central is the **Kansas Education Data Reporting** page where users can create customized reports.

- Open from the gray menu bar – Click on **Data Central** from the dropdown box
- Select **School Finance Reports Warehouse**
- Select **Meal Pricing Data** (several school years available)

Prices charged for breakfast and lunch are broken into five categories: elementary, middle school, high school, adult and reduced-price. Select Excel report format to sort by USD #, county or low to high. The state average price charged for each category is shown at the bottom of the report.



32. Driver Education

- Have you budgeted sufficient revenue for driver education?
- Do you retain records for each student that verify mastery of all classroom and behind-the-wheel competencies?
- Does your driver education instructor hold a current Kansas certificate with the proper endorsement to teach drivers education?

Download KSDE's **Kansas Curricular Standards for Driver Education**, link here:

<http://www.ksde.org/Agency/Division-of-Learning-Services/Career-Standards-and-Assessment-Services/Content-Area-A-E/Driver-Education>

The **Graduated Driver License (GDL) law** went into effect on January 1, 2010. The GDL aims to decrease the number of teenagers injured or killed in car accidents each year by instigating safer driving practices for teens, such as not allowing teens to use cell phones while driving and places limits on teens driving after 9 p.m. The 2009 legislature passed Sub. For HB 2143 which modified the requirements for driving permits and drivers' licenses for drivers younger than 17 years old. For more information, visit the **Department of Revenue** website: [Teen Driving information](#)

Kansas Statutes Annotated: amended K.S.A. [8-239](#), [8-291](#), [8-296](#), and [8-297](#); and K.S.A. 2008 Supp. [8-234a](#) and [8-237](#) and repealing the existing sections.

33. Pupil transportation laws

- K.S.A. Supp. [8-2009\(a\)](#) places a limit on the *age of all school buses* of twenty-five years from the date of manufacture of such school bus.
- *School Bus Speed Limit*
K.S.A. [8-1558](#) allows school buses to travel at **posted speed limits** - except that the board of education of any school district may establish, by board policy, lower maximum speed limits for the operation of district school buses.
- *Headlight Law (all vehicles)*
K.S.A. [8-1703](#) states that **all vehicles on Kansas highways will drive with headlights:**
 - a) from sunset to sunrise;
 - b) due to insufficient light or unfavorable atmospheric conditions, including smoke or fog;
 - c) when windshield wipers are in continuous use as a result of rain, sleet or snow; and
 - d) motorcycles shall display head and tail lights at all times when operated on any highway.
- *Prohibits texting while driving*
K.S.A. [8-15,111](#) prohibits a person who is operating a motor vehicle on a public road or highway from "texting," using a wireless communications device to write, send, or read a written communication. This bill defines "wireless communications device" to include any type of device that sends or receives messages, but to exclude voice-operated devices which allows the user to send or receive a text without use of either hand, except to activate or deactivate a feature or function.

34. Bus Drivers need "S" Endorsement

All school bus drivers are required to hold an "S" endorsement on their commercial driver's license. The Kansas Division of Motor Vehicles offices will issue this endorsement, which includes a written test. Additional information may be found online: <http://www.ksrevenue.org/vehicle.html>



Bus Drivers need "S" Endorsement - continued

The applicant must also take a driving skills road test in a school bus, pass a special school bus knowledge test, and pass a knowledge and skills test to obtain a passenger vehicle endorsement. K.S.A. 8-2,135.

The School Bus Safety unit at the Kansas State Department of Education has a homepage providing information pertinent to bus drivers and transportation issues: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/School-Bus-Safety>

35. Application for Out-of-District Attendance & Transportation

For students under K.S.A. 72-3124. *NOTE: This statute does not apply for school districts with territory in Johnson, Sedgwick, Shawnee or Wyandotte counties.*

Does your school district receive requests from families requesting your district to provide transportation to their children who reside in a neighboring district, but reside 2.5 or more miles from the assigned attendance center?

If the answer is yes, the parent/legal guardian must sign an **Application for Out-of-District Attendance and Transportation**. With this application, the parent/legal guardian applies for authority for their child(ren) to attend another district and be transported to and from school by the receiving school district until the end of the school year. Prior to providing transportation to a non-resident pupil, the district shall notify the board of education in the district in which the pupil resides that transportation will be furnished and provided.

The parent/legal guardian must sign and submit a new application each school year.

To download the application: <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/School-Bus-Safety/School-Bus-Safety-Forms>

Select: **Application for Out-of-District School Attendance and Transportation.**

36. State & Federal mileage rates

Reimbursement rate for privately-owned vehicles (effective for FY2020)

State – 58 cents per mile **Federal** – 57.5 cents per mile

Question: Is the district required to reimburse using the state's mileage reimbursement rate of 58 cents per mile for privately-owned vehicles?

Answer: No, a local board of education can decide to reimburse teachers/staff/parents at a rate other than the state rate. If the mileage rate your district reimburses exceeds the federal mileage rate of 57.5 cents, there are tax consequences.

To check the most current **state** private vehicle mileage rate, go to the Kansas State Department of Administration home page at: <http://da.ks.gov/ar>. Under Popular Links on the right, select: Informational Circulars, and under Accounting Circulars, select the current year, and locate Private Vehicle Mileage.

To check the most current **federal** mileage rate, go to: <http://www.irs.gov>

In the Search box, type "standard mileage rates." (On Jan. 1, 2020, the federal rate changed to 57.5 cents.)

37. Proof of Identity

In accordance with a policy adopted by the school board, when a child enrolls or is enrolled in a school for the first time, the school board, of the school in which the child is enrolling or being enrolled shall require proof of identity of the child within 30 days after enrollment. K.S.A. 72-9934



38. Age Limits for Kindergarten - High School

Under K.S.A. [72-3118](#), a child must reach age five (5) on or before August 31 to enter kindergarten.

Only exception: Any child who moves to Kansas and was enrolled and attending a program equivalent to the Kansas kindergarten program in another state/country may enter the kindergarten program in Kansas. Documentation must be provided that they were legally enrolled and attending in the state/country where they previously resided and the student was in compliance with the laws of that state/country.

There is no upper age limit for entering high school. To find K.S.A. [72-3118](#) on the School Finance [Online Budget Packet webpage](#), scroll down to the heading **Record Requirements for Audits**, and select **Age of Eligibility for School Entrance (Statute)**.

39. School Year Requirement (1,116 hours) K.S.A. 72-3115

"The school term in school years commencing after June 30, 1995, shall consist of not less than 186 (6- hour) school days for pupils attending kindergarten or any of the grades one through 11 and not less than 181 (6-hour) school days for pupils attending grade 12."

"(b) Subject to a policy developed and adopted by it, the board of any school district may provide for a school term consisting of school hours."

- (1) pupils attending kindergarten, not less than 465 school hours in each school year
- (2) pupils attending any of the grades one through 11, not less than 1,116 school hours in each school year
- (3) pupils attending grade 12, not less than 1,086 school hours in each school year

What time is included in the 1,116 hours?

A summary is available on the School Finance homepage <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Guidelines-and-Manuals> Select: **1,116 Hours School Year Requirement**. Frequently asked questions include how to count time when there is a delayed start or early dismissal due to hazardous driving conditions, the inclement weather (snow day) provision, counting time for parent-teacher conferences, lunch and break periods, recess, etc.

40. Compulsory Attendance Exemption (Dropouts)

High school principals and counselors must follow procedures when a student drops out of school prior to age 18. A child who is 16 or 17 years of age who drops out must have on file a [Compulsory Attendance Exemption form](#) signed by a school official and Attendance Disclaimer form signed by both the child and the parent or person acting as parent, or the court, pursuant to a court order. K.S.A. [72-3120](#)

Documents, reports and statutes are available on the KSDE [Graduation and Dropouts website](#).
Teacher Licensure & Accreditation: Mike Pounds mpounds@ksde.org (785) 296-8447

41. Immunization of students

School districts must comply with Kansas law concerning inoculations and immunization of students. K.S.A. [72-6261](#) through [72-6264](#). All children upon entry to school must be appropriately vaccinated. A KDHE memo to School Personnel Immunization Providers shows immunization requirements and recommendations: <http://www.kdheks.gov/immunize/schoolInfo.htm>.

Downloadable immunization forms and information relating to school immunizations are on the Kansas Department of Health and Environment (KDHE) website: <http://www.kdheks.gov/immunize/>.



42. Health assessments

Health assessments are required for every pupil up to age 9 who was not previously enrolled in any school in Kansas, prior to admission to and attendance in school. The physical exam shall have been conducted within 12 months of school entry. K.S.A. [72-6267](#)

Download form online: http://www.kdheks.gov/c-f/school_resources_forms.html

Every board of education shall require **all employees of the school district, who come in regular contact with the pupils of the school district**, to submit a certification of health on a form prescribed by the secretary of health and environment and signed physician, registered physician assistant or advanced registered nurse practitioner. The certification shall include a statement that there is no evidence of physical condition that would conflict with the health, safety, or welfare of the pupils; and that freedom from tuberculosis has been established by chest x-ray or negative tuberculin skin test. For further information, contact the KDHE School Health Consultant at (785) 296-1300 K.S.A. [72-6266](#)

School Health Resources: <http://www.kdheks.gov/c-f/school.html> This resource provides health-related statutes pertaining to schools on dental, vision and hearing screenings; immunizations; physical health assessments; and medication in schools.

43. Free dental inspections

The board of education of school districts are hereby required to provide for free dental inspection annually for all children, except those who hold a certificate from a legally qualified dentist showing that this examination has been made within three months last past, attending such schools

The Bureau of Oral Health (KDHE) has a statewide oral health screening program to assist schools in compliance with this law. Dentists and dental hygienists in Kansas are providing dental screenings in their own local communities with school nurses sending the results home to parents and guardians. Go online to learn more: http://www.kdheks.gov/ohi/screening_program.htm K.S.A. [72-6251](#)

44. Vision Screening

School districts are to provide basic vision screening without charge to every pupil enrolled in each school not less than once every two years. Tests shall be performed by a teacher or some other person designated by the school board. The results of the test, and, if necessary, the desirability of examination by a qualified physician, ophthalmologist, or optometrist, shall be reported to the parents or guardians of such pupils.

The requirements do not apply to a pupil who has had a basic vision screening examination within six months prior to the provision of basic vision screening in the school the pupil is enrolled.

Each pupil that needs assistance in achieving mastery of basic reading, writing, and mathematics shall be encouraged to obtain an eye examination by an optometrist or ophthalmologist to determine if the pupil suffers from conditions which impair the ability to read.

Expense for such examination shall be the responsibility of the pupil's parent or guardian, if not reimbursed through Medicaid, Healthwave, private insurance or other governmental or private program. K.S.A. [72-6242](#)

For more information, contact:
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