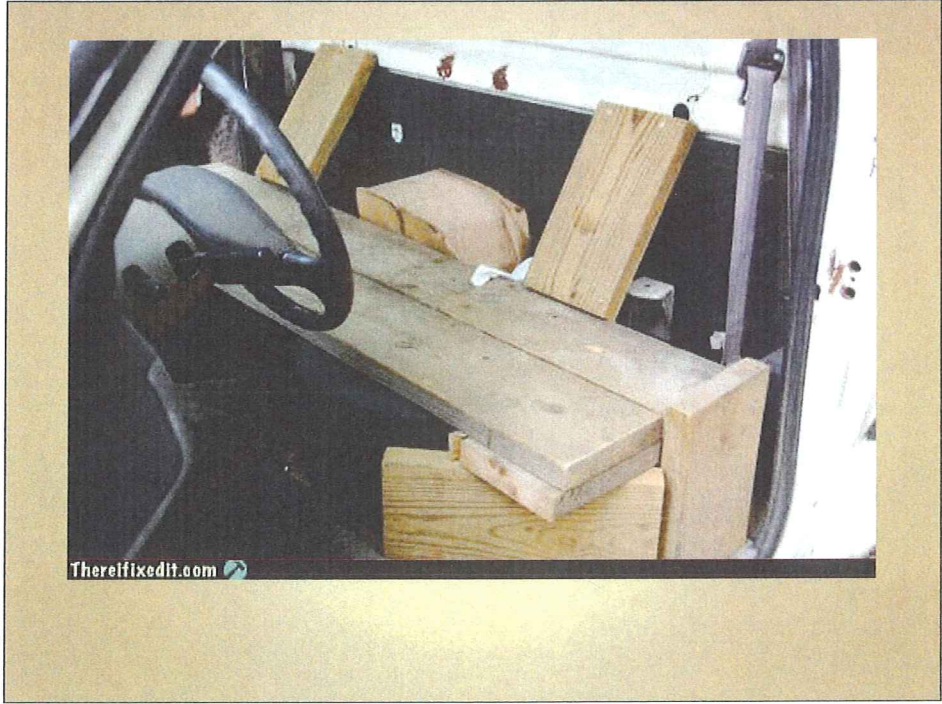


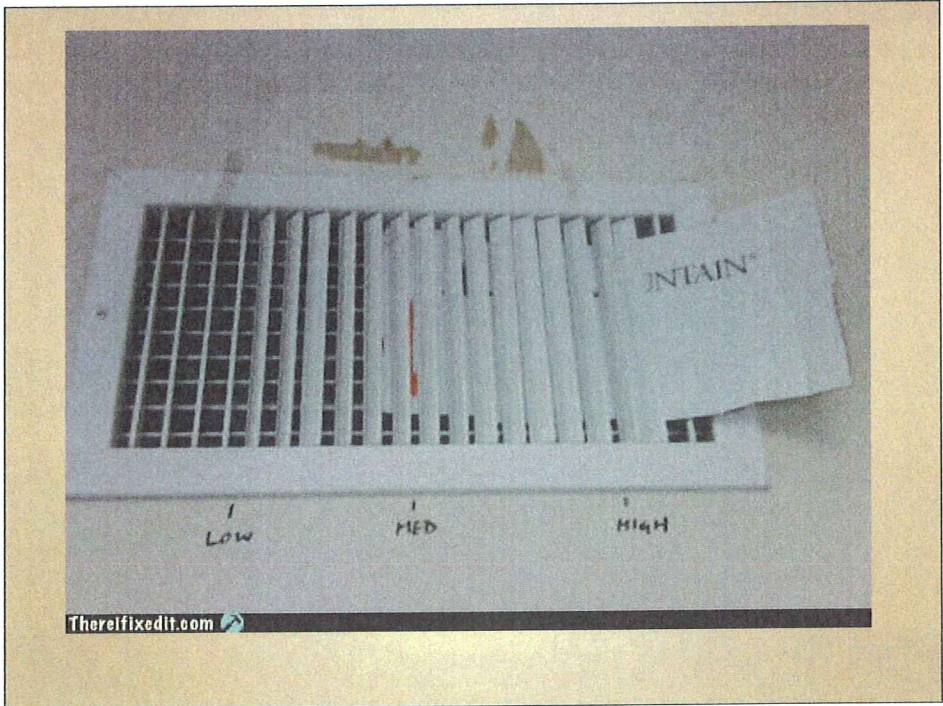
Budget Workshop 2010-2011 Fiscal Year

Dale M. Dennis
Brad Neuenwander

**PLAINTIFFS'
EX. 319**

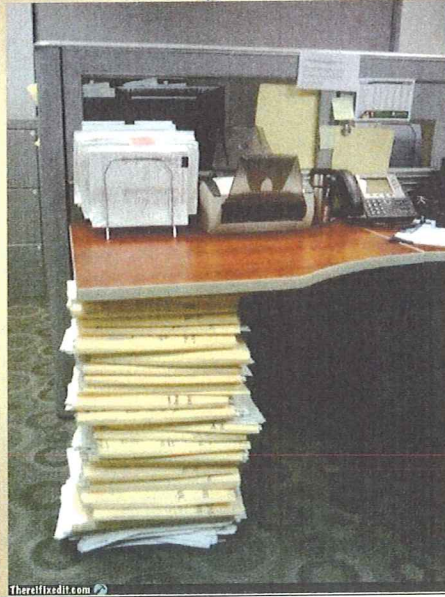
KSDE139882







State Budgets are Tight



2010 Legislative Session

Senate & House
Education Summaries

Accounting System

House of Representatives

– amendment to House Substitute for SB 572 – May 6, 2010

(m) In addition to the other purposes for which expenditures may be made by the department of education from the moneys appropriated from the state general fund or from any special revenue fund or funds for fiscal year 2011 for the department of education, the department of education shall make expenditures for the state board of education to adopt a uniform chart of accounts for the reporting of receipts and expenditures of school districts. *Provided* That school districts shall report receipts and expenditures of the district in accordance with such uniform chart of accounts. *And provided further* That, on or before December 31, 2011, the state board shall modify the uniform system of reporting, as described in K.S.A. 2009 Supp. 72-7536, and amendments thereto, so that it includes detailed records of revenue and expenditure transactions of school districts that conform to such uniform chart of accounts. *And provided further* That the state board shall require school districts to submit detailed revenue and expenditure records to the state board in an electronic format that is prescribed by the state board. *And provided further* That the audit report prepared for a school district pursuant to K.S.A. 75-1124, and amendments thereto, shall include a statement of assurance that the school district has reported the receipts and expenditures of the district in accordance with such uniform chart of accounts.



Child Nutrition & Wellness

785-296-2276
785-296-0232 (fax)
120 SE 10th Avenue Topeka, KS 66612-1192 • 785-296-6338 (TTY) • www.ksde.org

May 24, 2010

New Requirements for Foods and Beverages Sold in Vending Machines

Recent action by the Kansas State Board of Education (KSBE) will limit foods and beverages sold in school vending machines. Following are questions and answers about these requirements.

1. **What is the new requirement for foods and beverages sold in vending machines?**

At its May 12, 2010 meeting, KSBE adopted a policy requiring all accredited K-12 schools in Kansas to implement the Advanced level of the Kansas School Wellness Policy Model Guidelines for foods and beverages sold in vending machines by August 1, 2010, and to implement the Exemplary level of the guidelines for vending by August 1, 2011.

According to 2009 program year data reported to the Kansas State Department of Education (KSDE), 82% of Kansas school districts and private schools have already achieved the Advanced or Exemplary level for foods and beverages sold in vending machines and school stores.

2. **What are the Kansas School Wellness Policy Guidelines?** The Wellness Policy Guidelines (WPG) were adopted by KSBE in 2005 to assist Kansas schools in meeting the federal requirement that all schools participating in the National School Lunch Program develop and implement a local school wellness policy by the 2006-2007 school year.

The WPG provide detailed recommendations that address all aspects of nutrition at school, nutrition education and physical activity. These guidelines are used as the foundation for almost all school wellness policies in Kansas.

3. **Where can I find more information about the vending requirements?**

- [Wellness Policy Vending Guidelines](#)
- [Wellness Policy Guidelines Web-page](#)
- [Wellness Policy Guidelines Booklet](#)

Kansas Pre-K-12 Wellness Policy Guidelines – Part 1. Nutrition

CATEGORY	BASIC (Minimum Requirements)	ADVANCED (More Healthful than BASIC)	EXEMPLARY (More Healthful than ADVANCED)
VENDING Machines & School Stores	All vended foods and beverages are sold in compliance with USDA regulations prohibiting the sale of "foods of minimal nutritional value" (see definition) where school meals are served or eaten during the meal period.	The sale of Foods of Minimal Nutritional Value (see definition) is not allowed on school property in areas accessible to students: <ul style="list-style-type: none"> • in elementary and middle schools until after the end of the school day • in secondary schools until one hour after the end of the last lunch period 	The sale of Foods of Minimal Nutritional Value (see definition) is not allowed on school property in areas accessible to students: <ul style="list-style-type: none"> • in elementary and middle schools • in secondary schools until after the end of the school day
		VENDED FOODS - At least 50 percent of items offered meet all of the following guidelines per selling unit:	VENDED FOODS - All items offered meet all of the following guidelines per selling unit:
		<ul style="list-style-type: none"> • Fat – Except for nuts, seeds and nut butters, 35% or less of total calories from fat (or less than 4 g. per 100 calories) 	<ul style="list-style-type: none"> • Fat – Except for nuts, seeds and nut butters, 35% or less of total calories from fat (or less than 4 g. per 100 calories)
		<ul style="list-style-type: none"> • Sugar – Except for fruit without added sugar, 35% or less of weight from total sugar (or less than 9 g. per 100 calories) 	<ul style="list-style-type: none"> • Sugar – Except for fruit without added sugar, 35% or less of weight from total sugar (or less than 9 g. per 100 calories)
		<ul style="list-style-type: none"> • Calories – 200 calories or less 	<ul style="list-style-type: none"> • Calories – 200 calories or less
		VENDED BEVERAGES are limited to:	VENDED BEVERAGES are limited to:
		<ul style="list-style-type: none"> • Non-caloric water 	<ul style="list-style-type: none"> • Non-caloric water
		<ul style="list-style-type: none"> • Milk with 300 or less calories 	<ul style="list-style-type: none"> • Only low-fat (1% or ½%) and/or skim (nonfat) milk
		<ul style="list-style-type: none"> • Soy or rice beverages with 35% or less of weight from total sugar (or less than 9 g. per 100 calories) 	<ul style="list-style-type: none"> • Soy or rice beverages with 35% or less of weight from total sugar (or less than 9 g. per 100 calories)
		<ul style="list-style-type: none"> • 50-100% juice 	<ul style="list-style-type: none"> • 100% juice
	<ul style="list-style-type: none"> • Electrolyte replacement beverages that contain 48 g. or less of sweetener per 20-ounce selling unit may be offered in drink machines located near high school athletic training centers. 	<ul style="list-style-type: none"> • Electrolyte replacement beverages that contain 48 g. or less of sweetener per 20-ounce selling unit may be offered in drink machines located near high school athletic training centers. 	
	All school employees serve as positive role models by adhering to the Advanced vending guidelines adopted for students.	All school employees serve as positive role models by adhering to the Exemplary vending guidelines adopted for students.	

**SUPPLEMENTAL GENERAL FUND BUDGET
2009-2010 SCHOOL YEAR**

1. Estimated Supplemental General Fund Base \$4,433 BSAPP X total weighted enrollment (excluding special education)	___\$5,455,000___
2. PLUS 2008-09 Special Education State Aid	___\$687,500___
3. TOTAL (Line 1 + Line 2)	___\$6,142,500___
4. Maximum Supplemental General Fund Percentage	___30___%
5. Estimated Supplemental General Fund Budget	___\$1,842,750___

LOB State Aid

- Determine the Assessed Valuation Per Pupil (AVPP) for each District.
- Rank all Districts Low to High.
- Find the district at the 81.2 Percentile (multiply 293 by 81.2% = 238th district)
- Districts above the 81.2% receive no state aid.

LOB State Aid History @ 81.2%

- 2007- \$91,500
- 2008- \$93,544 (2% increase)
- 2009- \$107,548 (14.9% increase)
- 2010- \$99,359 (8.2% decrease)

- As a result of the reduced 81st percentile, we should be able to fund 92% of LOB state aid.

ARRA Money for Kansas

Program	Estimated 2009-2010	Estimated 2010-2011
State Fiscal Stabilization Fund	\$138,700,000	\$138,700,000
Supplemental General	\$85,949,000	\$52,751,000
Title I Grants to LEAs	\$70,866,000*	*
Title I School Improvement Grants	\$11,377,000	\$11,377,000
Special Education – Part B Grants	\$53,436,000	\$53,436,000
Special Education – Early Childhood	\$2,248,000	\$2,248,000
Title II, Part D – Enhancing Technology	\$4,552,000	
Education for Homeless	\$460,000	
School Lunch Equipment	\$850,000	
AmeriCorps	\$271,000	
Title I Part D Subpart 2 Delinquent	\$816,000	\$816,000

*Total allocation is provided to USD's as one amount. It is recommended that the dollars be spent equally over the 27 months; it is a district determination. (Title I, Part D, Subpart 2 funds included in \$70,866,000.)

4/18/2012

13

**GENERAL/SPECIAL EDUCATION FUNDS
2010-2011 SCHOOL YEAR**

	GENERAL FUND
General State Aid:	
State General Fund	\$ 1,961,339,680
ARRA—State Fiscal Stabilization Funds (= \$86.23 on the BSAPP)	52,751,000
TOTAL	\$ 2,014,090,680
BSAPP Amount	\$ 4,012
	SPECIAL EDUCATION
Special Education Services Aid:	
State General Fund	\$ 367,540,630
ARRA—Federal VIB	55,748,000
TOTAL	\$ 423,288,630

2010-11 Special Education Funding

2009-10 State Special Education Appropriation	\$423,288,630
Transportation	- \$52,500,000
Catastrophic Students	- \$1,400,000
State Medicaid	- \$9,000,000
ARRA Stimulus	- \$55,700,000
Total	\$304,688,630
Prior Year Overpayments	+ \$6,000,000
Total	\$310,688,630
Divided by Teacher/Para FTE	12,533
2009-10 Categorical Aid	\$24,780
2010-11 Estimated Categorical Aid	\$24,250

Final Payments

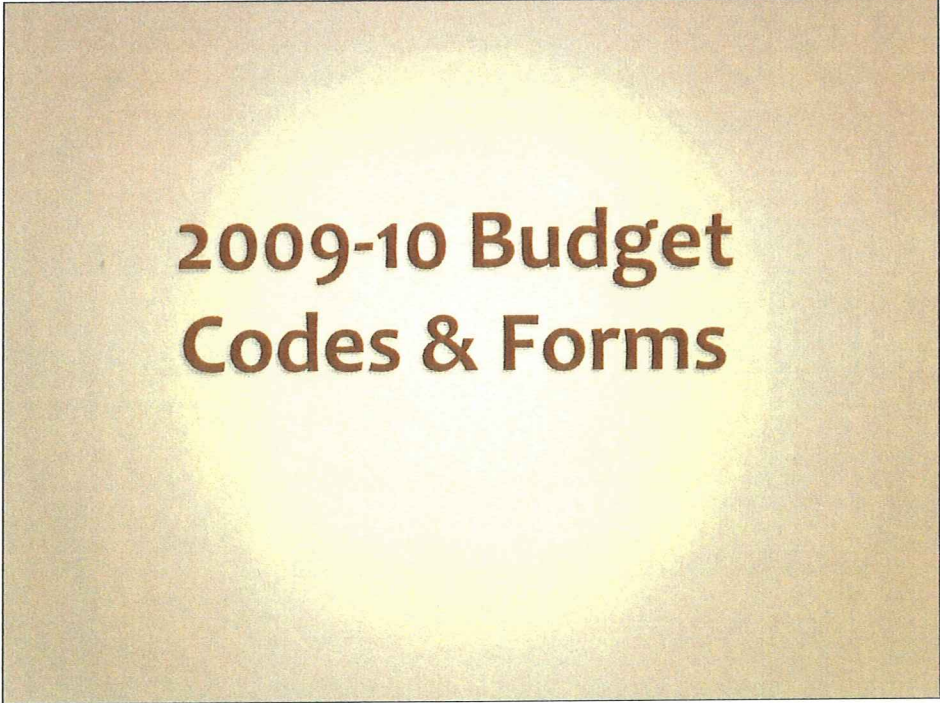
Program	Payment Date	Anticipated Payment Date
General State Aid	May 3 (last half)	Late June/early July
General State Aid	June 21	June 25- partial payment 1 st week of July- Final Payment
LOB State Aid	June 21	1 st week of July
KPERS	January 15 & April 15	Late June/early July
Special Education	June 1	Late June/early July
Teacher Mentor	June 15	Late June
Juvenile Detention	June 15	Late June
Parents as Teachers	June 15	Late June

Talks on Adult Alternative Education

- Increasing the number of days around September 20 to get a more accurate account for FTE.
- Change the entire accounting of Adult Students to get away from a September 20 count.

Most Popular Adult Education Idea

- ✿ Get away from Sept. 20, and reimburse for the number of credits earned throughout the year.
 - ✧ An adult is a student who's cohort class has graduated.
 - ✧ Student count will be based on credits earned from Sept. 21 of prior year to Sept. 20 of current year.
 - ✧ Each credit is worth .2 FTE, based on the idea that 5 classes in a year would be a full load for an adult.
 - ✧ An Adult student cannot exceed 5.0 FTE in a lifetime.
 - ✧ An ESOL weighting would be built in for those that qualify.
- ✿ It would take a few years to implement this idea.



**2009-10 Budget
Codes & Forms**



KANSAS
state department of
EDUCATION
leadership and support through student learning

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Wednesday, May 05, 2010 Logout

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Welcome to the Kansas State Department of Education

KANSAS K-12 REPORTS


County, District and School Reports



[Read More >>](#)

The newly redesigned K-12 reports provides information for any county school district, or school in the state of Kansas.

Related Sites/Information


-  [Kansas American Recovery and Reinvestment Act Information](#)
-  [CDC](#)
-  [Kansas Education Resource Center](#)
-  [Teaching in Kansas](#)
-  [Teacher of the Year](#)
-  [Authenticated Applications](#)
- [Kansas Board of Regents](#)

Announcements

KSDE 2010 Annual Conference
Embracing our Future will be held October 26-27, 2010 at the Wichita Regency Hyatt. Embracing our Future will showcase and address many of our school's greatest successes and challenges. We look forward to seeing you in Wichita!
[read more information...](#)

Press Releases

May State Board of Education Meeting
What: May State Board of Education Meeting
When: May 11-12, 2010, beginning at 10:00 a.m.
Where: Boardroom, Kansas State Department of Education, 120 SE 10th Ave., Topeka, KS
[View Article](#)



KANSAS
State Department of
EDUCATION
Ready and supported through student learning.

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Welcome to the School Finance Home Page

Mission Statement:
Distributes state and federal aid to USDs, food service providers, and other educational agencies. Provides data that is beneficial to school boards, school administrators, legislators, and others who may be interested in the educational programs of local public school districts.

Brad Neuenswander
Team Director
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Fax: (785) 296-0459
Email: bradn@ksde.org



Quick Links

Click here for some of our most popular items.

School Finance Recent Updates

Reduction in General State Aid - Monday, April 26, 2010
Attached is a computer printout (SF0171) which provides the effects of reducing the base state aid per pupil (BSAPP) from \$4012 to \$3,881 as recommended by the House Appropriations Committee.
[read more information...](#)

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Links

[At-Risk Guidelines \(State & Federal Programs\)](#)

Team Director:
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Rosemary Ireland
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Quick Links to Popular School Finance and Related Topics

This list is NOT all inclusive.

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Budget Information Budget Software Current Operating Expense Percent by Function Legal Max. General Fund Budget Online Budget Packet Documents School Finance Formula Explanation Total Expenditures by District USD Budget Summary and Profiles School Finance Publications Assessed Valuation Certified Personnel Dropouts Expenditures Per Pupil Free and Reduced Enrollment General State Aid Graduates Headcount Enrollment (Public and Private) Kindergarten Formats | <ul style="list-style-type: none"> At Risk Guidelines (Title Programs) Fiscal Auditing Child Nutrition and Wellness Comparative Fiscal System (Custom Reports) Indirect Cost Rates Interest Letter K-12 School Reports (School Data) Kansas Report Card (School Performance) Legislation Index of Kansas Education Regulations Kansas Legislature |
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- Teacher Licensure

Important Dates in 2009-10

Title	Modified Date	Size	Description
Due Dates for xSDE Reports, KIDS & MIS Collections, Applications	10/7/2009	237.87 KB	PDF
General State aid and LOB Distribution Dates	7/30/2009	198.19 KB	PDF
Payment Dates (Estimated) for State and Federal Aid	10/2/2009	120.01 KB	PDF

USD Budget and Related information

Title	Modified Date	Size	Description
Bilingual and At-Risk Funds - Spending Authority	10/2/2009	292.00 KB	PDF
Budget at a Glance - Tables and graphs of budget data (Sample)	10/2/2009	106.47 KB	PDF
Budget Authority (Declining Enrollment, Facilities, COL, Weightings)	10/2/2009	148.38 KB	PDF
Budget Cover, table of contents, coding expenditures (Sample)	10/2/2009	399.50 KB	PDF
Budget Profile - Introduction, accomplishments (Sample)	10/2/2009	112.68 KB	PDF
Budget Review by School Finance Officials	10/2/2009	123.42 KB	PDF
Finalizing the 09-10 Budget Document (To submit)	10/2/2009	150.22 KB	PDF
Form 110 - Using Form 138 (from County) in Preparation	10/2/2009	125.91 KB	PDF
Recording Expenditures in the USD Budget	7/30/2009	180.51 KB	PDF
Reporting Staff and Average Salaries on the USD Budget	7/30/2009	164.34 KB	PDF

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Resolutions - Capital Outlay and Local Option Budget (LOB)

Title	Modified Date	Size	Description
Capital Outlay Resolution and Spending Guidelines	10/2/2009	124.36 KB	PDF
Resolution for Continuous and Permanent LOB	10/2/2009	52.01 KB	PDF
Resolution to Increase the Amount of LOB	7/30/2009	51.92 KB	PDF
Resolutions for Local Option Budgets (Q&A)	10/2/2009	72.95 KB	PDF

Record Requirements for Audits- Student Counts and Programs

Title	Modified Date	Size	Description
Adults Students - Records Needed	10/2/2009	199.95 KB	PDF
Age of Eligibility for School Entrance (Statute)	10/2/2009	101.04 KB	PDF
At-Risk Pupil Assistance Program Guidelines	10/2/2009	370.09 KB	PDF
At-Risk Weighting Definitions	10/2/2009	68.64 KB	PDF
CPA Audit - Documents the Auditor Will Examine	10/2/2009	88.77 KB	PDF
Driver Education Program- Records Needed for State Audit	10/2/2009	117.68 KB	PDF
Graduated Driver's License Law (effective 1/1/2010)	10/2/2009	174.43 KB	PDF
State Audit - Records to Verify 9/20 Count and Special Ed Aid	10/2/2009	204.36 KB	PDF
Time and Effort Form and Certification of Time Form	7/30/2009	45.93 KB	PDF
Work Experience Program - Rules and Forms Required	10/2/2009	381.37 KB	PDF

Guidance for Administrators and Business Office

Title	Modified Date	Size	Description
Activity Funds Internal Accounting Control Recommendations	6/30/2009	343.65 KB	PDF
Board Meeting July 2009 (Suggestions for Agenda Items)	10/2/2009	120.39 KB	PDF
Building Needs Assessment (Academic)	6/30/2009	67.57 KB	PDF
Bullying - Sample policies and safe school resources	7/17/2009	494.37 KB	PDF
Business Office Guide to Kansas Statutes (A "MUST READ!")	10/2/2009	442.07 KB	PDF
Competitive Bidding Guidelines (Expenditures Over \$20,000)	10/2/2009	168.52 KB	PDF
Directory of State & Federal Agencies (For District Use)	10/2/2009	121.38 KB	PDF
GAAP Waiver Procedures	6/30/2009	Unknown	Link
IDEA Federal Funding Formula & Maintenance of Effort (MOE)	6/30/2009	145.69 KB	PDF
KPERs - Working After Retirement	6/30/2009	168.18 KB	PDF
Local Effort Help Screen	6/30/2009	144.13 KB	PDF
Maintenance of Effort (How to Compute)	10/2/2009	98.12 KB	PDF
Mill Levies (How to Compute)	10/7/2009	122.37 KB	PDF
Record Retention (Timelines for Destruction of Certain Records)	10/2/2009	108.88 KB	PDF
Sales Tax Exemptions	10/9/2009	192.50 KB	PDF
Setoff Program (Debt Collection) Accounts Receivable	10/2/2009	95.58 KB	PDF
Teachers: Cancel or Defer Your Student Loans	6/30/2009	153.19 KB	PDF
Text and Student Materials Revolving Fund	6/30/2009	442.61 KB	PDF

Pupil Transportation, Bus Drivers

Title	Modified Date	Description
Bus Depreciation and Book Value, Sale of Buses	10/2/2009	Download PDF
Drug and Alcohol Testing for Bus Drivers	10/2/2009	Download PDF
Out of District School Attendance and Transportation (Application)	10/2/2009	Download PDF
S-Endorsement for CDL Holders	10/2/2009	Download PDF

Website Tips

Title	Modified Date	Description
Create Custom Reports or Access Standard Reports	10/2/2009	Download PDF
Kansas Statutes - Alpha by Topic - How to Search Online	10/2/2009	Download PDF
School Finance Home Page Contents - Overview of Available Data	10/2/2009	Download PDF

ARRA American Recovery and Reinvest Act

Title	Modified Date	Size	Description
KSDE ARRA Website	10/2/2009	Unknown	Link
Recovery Act Highlights	10/2/2009	129.78 KB	PDF
State Fiscal Stabilization Fund (SFSF) Update on Accountability	10/2/2009	149.29 KB	PDF

ONLINE BUDGET WORKSHOP PACKET

Shown below are documents available on the School Finance homepage "online budget packet."
Bookmark this link : <http://www.ksde.org/Default.aspx?tabid=119>



Important Dates in 2010-2011

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General State Aid and LOB Distribution Dates
Payment Dates (Estimated) for State and Federal Aid

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Local Option Budgets Resolution

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Maintenance of Effort (How to Compute)
Mill Levies (How to Compute)
Record Retention (Timelines for Destruction of Certain Records)
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Teachers - Cancel or Defer Your Student Loans
Text and Student Materials Revolving Fund

Pupil Transportation, Bus Drivers

Bus Depreciation and Book Value, Sale of Buses
Drug and Alcohol Testing for Bus Drivers
Out of District School Attendance and Transportation (Application)
S-Endorsement for CDL Holders

Website Tips

Create Custom Reports or Access Standard Reports
Kansas Statutes - Alpha by Topic - How to Search Online
School Finance Home Page Contents - Overview of Available Data

ARRA (American Recovery and Reinvestment Act)

KSDE ARRA Website link
ARRA 2010 Overview

Enlarge budget documents

Finalizing the 2010-11 budget

Review these suggestions to avoid errors



If someone else (such as a CPA) does your budget, please provide this information

Open File (Tab on the Codes.xls file named OPEN)

- All information applying to your district must be keyed in the "open file". Linking does not occur and errors result on other pages of the budget if cells are left blank.
- PRINT the "open file" page to be included with the paper copy of your budget to KSDE.

Certificate (Code 01)

- Ad valorem property tax to be levied should not exceed the amount published or the individual fund limit (on those funds with limits).
- The amount of expenditures should not exceed the amount published.
- The amount of expenditures and/or tax to be levied should agree with the amount shown on the individual fund pages.
- The amount of delinquent taxes should be included with the taxes to be levied.

Levy limits for tax funds (Code 02)

- Double check levy limits (such as Capital Outlay) to ensure you are not exceeding your limitation.

Allocation of motor vehicle tax (Forms 194 & 194A)

- Be sure to complete allocation worksheet (194/194A)
- When computing allocation amounts, make sure (taxes levied) amounts are correct.
- Amounts on these forms should be the same as the amount of motor vehicle taxes shown as revenue in each levy fund.

Notice of Hearing (Code 99)

- Compare Code 99 to each funds' total expenditures prior to publishing to ensure correct budget authority to be published.
- Check the publication in newspaper to be sure ad valorem property taxes to be levied and/or expenditures are correct.
- Budgeted transfers to funds that do not have a budgeted year (column 3) are not included on Code 99, line 105, Col. 5, as this would exclude their monetary value. [Example: budgeted transfer to Code 53 (Contingency Reserve) or Code 55 (Textbook & Student Material Revolving)].

A signed "Notice of Hearing" (Code 99) is published once in the newspaper.

There must be at least 10 calendar days between the date published and the public budget hearing.

Statement of indebtedness (Code 05)

- Compare principal and interest to be paid (see Code 05) with amounts shown in the Bond and Interest Fund (Code 62 and Code 63). Do they agree?

How to Submit the Budget Document

Below are instructions to prepare one paper copy of the certified 2010-2011 Budget for KSDE, and what budget files to submit electronically. If you have questions, call School Finance at 785-296-3872.

Submit budget by August 25:

1. Mail (1) paper copy to KSDE, School Finance
2. Also email 5 budget files to: sroot@ksde.org
3. Electronically send the budget files to your county clerk.

Send email (with attachments)

To: sroot@ksde.org
Subject: Budget 2011 USD # _____

Attach the following budget files to an email:

1. Codes
2. Forms
3. Sumexpen
4. Tools
5. Profile Information



CHECKLIST (Paper copy)

- Print and submit only the budget pages in which the fund is being used. For instance, if you don't have expenditures in Parent Education, do not submit a paper copy of that fund. On Code No. 01 Certificate page, top right-hand corner, write the name and phone number of a contact person in your district who can answer budget questions.
- Place budget pages in the following order to mail: Code 01-Code 99, newspaper/proof of publication, USD information (Open), Certify page (signed by the Superintendent), and last, all forms (110, 150, etc.).
- Has the budget been signed in 2 places? The Certificate page (Code 01) and Code 99 must have signatures of the board clerk and board president, and, if applicable, "assisted by" (CPA).
- Has the superintendent signed the Certify page? (print from budget program and include with budget)
- Do not mail a 'paper copy' of the Index / Table of Contents, or the Profile and Budget at a Glance (these are for patron / public review at the district level).

BUDGET SUPPLEMENTS

* Cover Page (Table of Contents, Coding Information)

A cover page is provided to use on the budget for public review. This file is named [Cover Page Index and Coding](#). A table of contents (index) will list all the funds. The section called Coding Information defines how expenditures are coded. This file does not need to be emailed to KSDE, but should be printed and included to complete the copy of the budget document available for public review.

* Budget Summaries (Budget at a Glance, Profile Information)

Budget data will be merged automatically into two budget summaries with easy-to-read charts and graphs in files called [Budget At A Glance](#) and [Profile Information](#). Please open [Profile Information](#) to key in accomplishments and challenges in your district. They will be posted later on the KSDE website, so make sure this information is entered.

Email only the Profile Information file to KSDE (see [all 5 budget files are listed above](#)). *Note: Do not*

Schedule a KSDE budget review

Before publishing the Notice of Hearing, many superintendents and business officials request someone in the School Finance office double-check their budget document in July or August.

• CALL TO SCHEDULE AN APPOINTMENT:

If you plan to visit KSDE in person, please call to schedule a one-hour appointment with either Brad Neuenswander or Dale Dennis. Call Sherry or Tamara at (785) 296-3871 or (785) 296-3872 to determine a time.



Please bring a paper copy of the budget and your laptop computer to your appointment. This will allow you to make revisions to your budget during the review.

• MAILING INSTRUCTIONS:

To save the time and cost of driving to Topeka, someone will review your budget document and call your office – **no appointment necessary**.

Simply mail a paper copy of your budget document to KSDE. Print only the funds (codes) and forms (Form 110, 150, etc.) being used. Please include a cover letter with a contact name and telephone number, and the "latest date" we can return a call to your office.

Remember to allow time to make any changes and publish the Notice of Hearing. Also, if you had already scheduled a one-hour appointment to visit KSDE, please note the date and time on your cover letter.

For a budget review via conference call, mail a paper copy of the 2010-2011 budget document to:

KS DEPT OF EDUCATION
ATTN: SCHOOL FINANCE
120 SE 10TH AVENUE
TOPEKA KS 66612-1182

What we check on the budget document

1. Form 150 – Weightings are in line with prior year.
2. Form 150 – Special Education state aid is high enough.
3. Form 110 – Percent of collection (same for each fund)
4. Form 110 – Delinquent tax rate is included.
5. Motor vehicle taxes are similar to prior year.
6. Code 99 – Amounts budgeted are the same as the individual funds.
7. Code 01 – Amounts are the same as Code 99 and individual funds.
8. Bond and Interest – Cash balance is stable.
9. Bond and Interest fund – Cash flow is adequate.

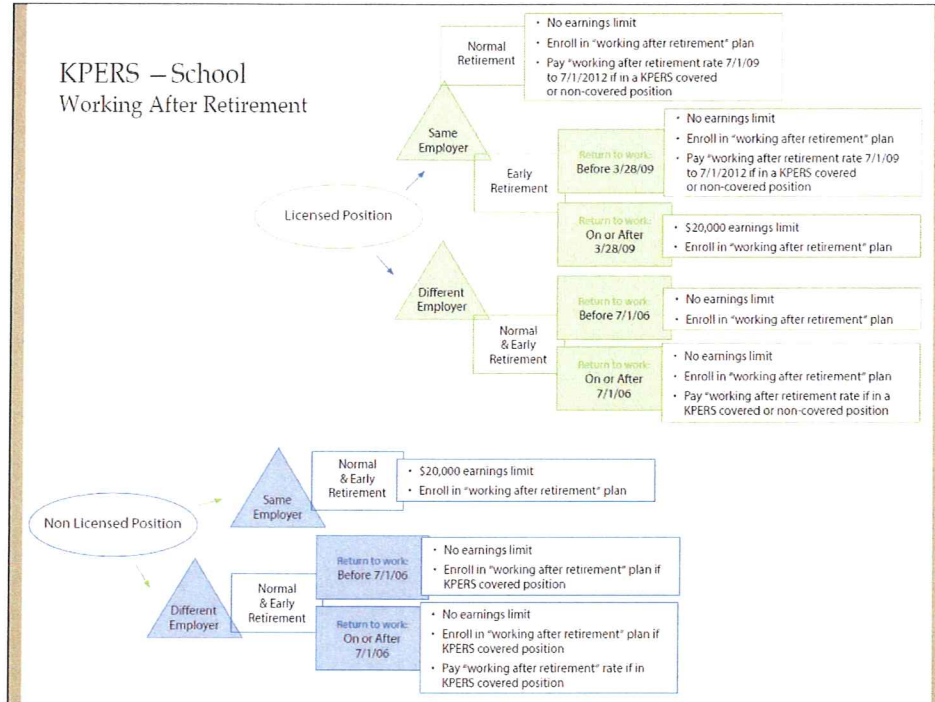


KPERS

Kansas Public Employees Retirement System

Working After
Retirement

KPERS – School Working After Retirement





Counting KIDS Workshops

Presented by *Michael C. Wasphy*, Director, Fiscal Auditing

The Counting Kids handbook will be available online August 2, 2010.

This program will discuss the process of counting kids on the September count day and the information required to be entered in KIDS (Kansas Individual Data on Students) for funding purposes.

When and Where?

August 30, 2010 9AM - Noon	Hiawatha – Fisher Community Center 201 E Iowa Hiawatha Contact – Kay Schultz – 785-742-2266 or kschultz@usd415.org
August 31, 2010 9AM - Noon	USD 437 – Auburn – Washburn District Office 5928 SW 53 rd Topoka Contact – Denise Taylor – 785-339-4031 or tayloden@usd437.net
September 1, 2010 8:30 – 11:30	Northwest Kansas Educational Service Center 703 West 2 nd Oakley Contact – registration@nkesc.org
September 2, 2010 9AM - Noon	USD 102 – Cimarron High School 400 N. 5 th Cimarron Contact – Jessica Notham – 620-855-7743 or jnotham@cimarronschools.net
September 3, 2010 9AM - Noon	Hutchinson – ESSDACK 1500 E. 11 th Hutchinson Contact – Pam Misunas – 620-663-9566 or pamm@essdack.org
September 7, 2010 8 AM – 11 AM	USD 500 – Kansas City - The Education Center Indian Springs State Ave. & I-635, Kansas City Contact – Jill Cobb 913-279-2277 or jccobb@k-kps.org
September 7, 2010 1PM – 4PM	USD 233 – Olathe - Boardroom 14160 Black Bob Road, Olathe Contact – Jean Katzer, jkatzerev@olatheschools.com
September 8, 2010 8:30 – 11:30AM	Southeast Kansas Education Service Center – Greenbush 947 W. 47 Hwy. Girard Contact – Stacy Shireman 620-724-6281 or stacy.shireman@greenbush.org
September 9, 2010 8:30 – 11:30AM	USD 402 – Augusta Administrative Office - Boardroom 2345 Greyhound Dr. Augusta Contact – Connie Hummel – 316-775-5484 or chummel@usd402.com
September 9, 2010 1PM – 4PM	USD 265- Goddard High School (Seminar Room) (New Location) 2500 S. 19 th St. Goddard Contact – Jan Capps – 316-794-4000 or jcapps@goddardusd.com

American Recovery and Reinvestment Act (ARRA)



Update on Accountability

The American Recovery and Reinvestment Act (ARRA) provided Kansas School Districts with a substantial amount of funds for the 2009-10 and 2010-11 school years. Because these amounts are federal funds, all school districts must follow rules established by federal requirements. KSDE is providing the following information to assist schools in proper accounting of these funds.

- ✦ **Separate Accounting of ARRA Funds:** Schools must account for the stabilization monies separately within the general and supplemental general funds. This is necessary in order to ensure the funds are spent properly and to show how the money was spent. A quarterly reporting of the funds will be required through September 30, 2011.
- ✦ **Federal Cash Management Act:** ARRA funds must be spent in a timely manner in order to meet the cash management act, similar to all federal funds.
- ✦ **Allowable Expenses of the ARRA Funds:** The expenditures allowable for these funds are based on the different guidance for each program. Please refer to the guidance provided for uses of funds on the ARRA website at <http://www.ksde.org/Default.aspx?tabid=3460>.
- ✦ **ARRA Funds may cause some School Districts to have a Single Audit Performed by a CPA:** Currently, if a school district receives over \$500,000 a year in federal revenues they are required under federal law to have a single audit completed by their CPA. Any district under \$500,000 federal funds is audited by the Kansas State Department of Education auditors. The ARRA grants, including the Stabilization funds under the Recovery Act which will flow through the district's general and supplemental general fund budgets, are considered federal funds and would count in determining the \$500,000 threshold. Combining the stabilization funds in general and supplemental general funds with the additional recovery monies under ARRA and the regular federal payments (such as Title I, IDEA-Sp. Ed., Food Service, etc) will be totaled to see if a single audit is required. These funds will affect the audits completed for the 2009-10 and 2010-11 school years.

In order for you to prepare for the single audit *if the district does exceed \$500,000 in federal aid*, it will be necessary to visit with your CPA to determine what additional information they will be reviewing and any additional requirements that must be monitored. In addition, this may cause an increase in the audit fees because of the additional time requirement for your CPA. Prior discussion of the fees will help you prepare for those costs in your 2010-11 budget.

Instructions to update CCR registration

Important Reminder: The Kansas State Department of Education has been notified by the U.S. Department of Education that the Central Contractor Registration (CCR) must be updated annually by Unified School Districts, Interlocals, Cooperatives, and other LEAs receiving Federal ARRA grants. For reporting purposes required in the ARRA law, all LEAs must have a DUNS number and be registered in the CCR system and complete the update.

Buying the Future

... Kansas settlers had no difficulty making a decision between short term private gain and long term investment in their children.

- EDUCATION FRONT LINES – May 5, 2010

State Government

“You can’t have a State Government small enough to drown in a bathtub, but large enough to pull your butt out of a raging flood.”

KS State Rep. – 2010 Session

*Crisis doesn't necessarily
make character, but it
certainly does reveal it.*

- John C Maxwell

