



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

*INTEREST RATE ON INVESTMENT
Effective 6/8/2026 through 6/14/2026*

Date: June 8, 2026
To: Chief School Administrators
From: Frank Harwood
Deputy Commissioner
Dale Brungardt
Director of School Finance

TERM	CURRENT	PREVIOUS
1 to 89 Days	3.62%	3.62%
3 Months	3.67%	3.66%
6 Months	3.76%	3.73%
1 Year	3.93%	3.89%
18 Months	4.04%	3.99%
2 Years	4.07%	4.02%

[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

June 11.....SNP, FFVP & State Match Re-Appportionment
June 12.....CACFP & SFSP
June 15.....State Foundation Aid, Juvenile Detention
June 22.....State Foundation Aid balance, Supplemental General (LOB) balance,
CTE Transportation, KS Parents as Teachers (PAT)

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 request a July payment, Form 240 will be open from June 1st through the 15th. The Federal Cash Management Act requires that federal funds must be spent by the end of the month 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
- FFVP = Fresh Fruit & Vegetable Program
- CACFP = Child & Adult Care Food Program
- SFSP = Summer Food Service Program

Child Nutrition & Wellness (CNW) Financial Management Reminders

As we approach the end of the State Fiscal Year, please keep the following in mind:

- The deadline for submitting original and upward revision April claims for meal reimbursement is **by 11:59 p.m. on Monday, June 29, 2026.**
- All transfers to the Food Service Fund must be completed by **June 30.**
(Transfers may be required for gratis adult meals or to keep the balance at the desired amount.)
- Indirect Costs (IC) must be charged to the Food Service Fund by **June 30.**
- Enter the End-Of-Year Balance of Uncollected Charges on the Annual Financial Report (AFR) in KN-CLAIM by **August 15.**

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.gov/> for each of the following under their respective menu: SNP - SNP Monthly Updates; CACFP - CACFP Monthly Updates; or SFSP - SFSP Monthly Updates.

Negative Meal Balances – Food Service Fund

Every Sponsor is required to have an unpaid meal charge policy. Please carefully review your policy to see what the local board has put into place. From a federal law standpoint, listed below are the requirements regarding *delinquent debt* and *bad debt* to assist you when closing out the fiscal year.

Delinquent Debt is unpaid meal charges when payment is overdue as defined by the local meal charge policy. If the student returns to school the next school year, the unpaid debt can be called delinquent debt and federal law would not require your local policy to state that it must be paid back. Expenses incurred while trying to collect delinquent debt are allowable expenses to the food service fund. Sponsors must:

- Make reasonable efforts to collect delinquent debt within a reasonable timeframe.
- Determine the process and timeframe for collecting delinquent debt and include in the written policy.

Bad Debt is delinquent debt determined to be uncollectable or too costly to collect and is an unallowable expense to the food service fund. Once a student graduates and thus the school district is no longer able to collect the funds, the debt becomes bad debt. Sponsors must:

- Determine when delinquent debt is uncollectable and will be considered bad debt.
- Transfer funds (from General Fund, Supplemental General or Contingency Reserve) for bad debt to the food service account from non-federal sources or issue a purchase order from either of the funds mentioned to cover the bad debt [Function 2900 Other Support Services / 800 Other Expense (Bad Debt)]. Documentation should be explicit that the transfer or purchase order was for bad debt.
- Assume the costs of on-going collection.

Districts **are required** to repay the food service fund once it is “bad debt”. If a student is in school or is returning to school the next school year, it can be carried as a negative balance unless the district unpaid meal charge policy states otherwise.

We hope this provides you with clarifications on negative meal balances. If you have further questions, please reach out to your area KSDE Child Nutrition & Wellness (CNW) Child Nutrition Consultant (CNC).

Report Due Dates

June 9.....Local Effort Form (window open June 1-9)
[Rose Ireland](#) (785) 296-4973

June 10.....Emergency Safety Intervention Data (in KIAS) due to events occurring between December 1-May 31 [Trish Backman](#) (785) 296-6937

June 15.....Request July Federal Funds (Form 240) *if funds are available* (open June 1-15)
[Amanda Williams](#) (785) 296-2020

June 15-19..Bond & Interest Form (to determine State Aid) (all USDs - open June 15-19)
[Rose Ireland](#) (785) 296- 4973

June 15-19..Request for State Foundation Aid for July (all USDs - open June 15-19)
[Rose Ireland](#) (785) 296-4973

June 30.....Discipline Data Collection (in KIAS) final data due for events occurring between July 1-June 30 [Trish Backman](#) (785) 296-6937

June 30.....Emergency Safety Intervention (ESI) (in KIAS) Incidents occurring on or between 12/1 and 5/31 [Trish Backman](#) (785) 296-6937

June 30.....KIDS Collection EOYA - End of Year Accountability (open May 6-June 30)
[KSDE Helpdesk](#) (785) 296-7935

Register now for USD Budget Workshops

Registration **with the site** is required to attend.

Seating capacity is limited. To register at one of the other locations, open the workshop announcement for dates, locations, and contact information. Link

<https://www.ksde.gov/policy-and-funding/funding/school-finance/announcements-and-information>

June 8 – Valley Center - CLOSED	June 17 – Oakley
June 11 – Greenbush - FULL	June 23 - Abilene
June 15 - Hutchinson	June 24 – Topeka
June 16 – Sublette	

USD budget workshops are presented by Dr. Frank Harwood and Dale Brungardt for superintendents, board clerks, and business directors/managers. Please invite your CPA and county clerk. The 2026-2027 budget document will be reviewed, and we will discuss the education-related bills passed by the 2026 Legislature.

Please note TIME CHANGE. ALL Workshops start at 9:00 AM.

Listservs – Notify KSDE of Personnel Changes

Time-sensitive information is sent to your district via listserv, so it is important that these messages continue to be delivered to someone in your office in the event of personnel changes. Any time your district or interlocal has staff turnover, KSDE will need to be notified in order to update the email addresses on the listservs. To view a list of KSDE listservs and owners, go to [News Center](#) and click on Listservs

- [Listservs List](#) – KSDE Listservs, their purpose, and the listserv owner.

How to add or remove a member:

To make a request, send an email to the KSDE listserv owner (refer to the list above). Provide the following information:

1. Listserv name
2. Add: First and last name
3. Email address
4. Job title
5. Remove: Email address (if replacing a position)

Guidance when sending a message on a KSDE listserv

Below are excerpts from the **Policies and Procedures** document:

- Please include your name, affiliation and contact information for responses.
- When posting information to the listservs, please note there are to be NO attachments or any type of graphic, etc. in the listserv message.
- Do NOT post defamatory, abusive, profane, threatening, offensive or illegal materials.
- Do NOT post any information or other material protected by copyright without the permission of the copyright owner.
- Listservs may NOT be used for political, financial, or other non-educational purposes.
- Do not send messages to the listserv address to answer a question. (See below)

The practice at KSDE is – and has been – to NOT distribute anything on the listservs, that is not sponsored, co-sponsored or directly related to KSDE. For those organizations or associations who believe they have a service or product they believe may be of interest to others, email addresses may be requested from appropriate KSDE staff.

How to reply to a question posted by a school district: Please reply directly to the person sending the message. Do not post your reply to the listserv address. The person that posted the question can either share their findings in a follow-up message or send them directly to people who request it. Since attachments are not allowed on listserv messages, findings should in the body of the message. Otherwise, send attachments to individuals that request it.

###