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*INTEREST RATE ON INVESTMENT  
 Effective 12/06/21 through 12/12/21*

**Date:** December 6, 2021  
**To:** Chief School Administrators  
**From:** Craig Neuenswander  
 Deputy Commissioner  
 Dale Brungardt  
 Director of School Finance

TERM	CURRENT	PREVIOUS
1 to 89 Days	0.08%	0.08%
3 Months	0.04%	0.01%
6 Months	0.07%	0.04%
1 Year	0.26%	0.18%
18 Months	0.41%	0.41%
2 Years	0.58%	0.58%

**Payments dates**

Dec 9.....Selected Federal Payments (if requested)  
 Dec 15.....Special Education, Juvenile Detention

Payment amounts will be posted on the [School Finance homepage](#) near the date of deposit. Payments are listed under the heading: **FY22 Payments**

**State** aid payments: [Rose Ireland](#) (785) 296-4973 or [Sara Barnes](#) (785) 296-4972  
**Federal** aid payments: (Form 240): [Nicole Norwood](#) (785) 296-2020

**Report Due Dates**

Dec 6-10..... Request for State Foundation Aid for January (all USDs – open Dec 6-10) final request for FY2022 [Rose Ireland](#) (785) 296-4973  
 Dec 13.....Unencumbered Cash Balance on December 1 (all USDs – open Nov 30-Dec 13) [Rose Ireland](#) (785) 296-4973  
 Dec 13..... Civil Rights Data Collection (CRDC) opens for 2021 SY (Federal submission, certification deadline Feb 28, 2022) [Suzie Sebring](#) (785) 296-4036  
 Dec 15.....**Mill Rate** by Fund submission (all USDs – open Nov 15-Dec 15) [Christie Wyckoff](#) (785) 296-6321  
 Dec 20.....Emergency Safety Intervention (**ESI**) (in KIAS) Incidents or between 6/1/21 and 11/30/21 [Shanna Bigler](#) (785) 296-4941 or (877) 456-8777 [Instructions](#)

**Legal Max Letter Information** sent on listserv Dec 1, 2021

Two copies of the “preliminary” legal max letter dated November 23 were mailed to the Superintendent (cc: Board Clerk). A third copy was mailed directly to all board presidents. Please note the following:

1. The **Adjusted Enrollment** is based on the higher of the 1<sup>st</sup> preceding year or 2<sup>nd</sup> preceding year’s enrollment, or 3-year average if:
  - a) your district receives federal Impact Aid and
  - b) your district has military dependent students and
  - c) declined in enrollment.

- The WTD FTE (enrollment weightings) are calculated based upon the Superintendent’s Organization Report (S066) unaudited enrollment as filed by your district in October.
- The Prior Year Total Reductions are reflecting the cap where current year transportation state aid (based on students transported 2.5 miles or more) cannot exceed 110 percent of the prior year’s transportation costs for regular route. Please reference the “**Transportation**” worksheet tab found on the [FY22 Legal Max \(Preliminary\)](#) spreadsheet.  
Also, as KSDE audits are processed and CPA annual audit reports are reviewed, this may also include adjustments for overpayment of prior year Virtual Credits or budget reductions due to overspending the general fund.
- The Legal Max General fund and Legal Max Supplemental General fund are the lesser of the computed budget or adopted budget.

To view the FY22 Legal Max (Preliminary) spreadsheet detail or to download FY22 Preliminary Legal Max Letters, please go to our School Finance webpage: [Legal Max General Fund, School Finance Studies](#) Open the spreadsheet: [FY22 Legal Max \(Preliminary\)](#) Located at the bottom of the legal max spreadsheet are tabs to open additional worksheets (screenshot below):

USD #	County	District Name	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2018 2/20/2019	FTE Enroll (exc. 4yr old at-risk & virtual ) 9/20/2019 2/20/2020	FTE Enroll (excl 4yr old at-risk & virtual) 9/20/2020 2/20/2021
<b>Toti</b>		<b>STATE TOTALS</b>	<b>465,360.5</b>	<b>465,079.8</b>	<b>446,859.9</b>
107	Howell	Rock Hills	293.5	315.0	328
108	Washington	Washington Co. Schools	337.8	350.7	365

Navigation tabs: 2022 Legal Max | Transportation | General Fund Transfers | LOB Transfers

**Changes for FY2022 School Year:**

**1. Additional Required General Fund Transfer:**

2021 House Bill 2134 requires districts to transfer from General Fund to At-Risk Fund (K-12) the amount of State Foundation Aid attributable to the at-risk and high-density at-risk student weightings. Each district’s weighted At-Risk FTE and required transfer amount is computed on the [FY22 Legal Max \(Preliminary\)](#) spreadsheet – Select the worksheet tab: **General Fund Transfers** at the bottom of the screen.

This new required budget transfer is in addition to the required transfer from Supplemental General Fund (LOB) to At-Risk Fund (K-12), which is computed on the “**LOB Transfers**” worksheet tab (also including the required transfer to Bilingual Fund).

As audits are processed, these required transfer amounts may change on your audited legal max letter. For more info: [Transfers between budget funds \(mandatory and not allowed\)](#)

2. **Funding for Preschool-Aged At-Risk (3 year old) students:**

Preschool-Aged At-Risk (3 year old) students will be funded *if they were enrolled and attending* on the count day (September 20, 2021). Due to the late determination for funding, these students are currently not included in the preliminary legal max letter. As audits are processed, the KSDE Auditor will make an exception to move these students from PreKindergarten (unfunded) to Preschool-Aged At-Risk (4 year old) to be included in current year weightings.

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During the 2021-2022 school year, districts will receive an **updated legal max letter** for the following reasons:

- 1) our office will enclose an **AUDITED** legal max letter with your KSDE audit findings letter. This letter may reflect changes to current weightings or Virtual State Aid, as applicable to your district;
- 2) if your district republishes the **general fund**, a new legal max letter is sent stating **REPUBLISHED**; and
- 3) all districts receive a **FINAL** audited letter in June 2022 reflecting actual special education state aid and actual Virtual Credits (20+ years) as certified on the Local Effort web form.

Prior year **FINAL legal max letters** are posted on the School Finance homepage for each school district. Link [here](#) and scroll down to the heading: **FY21 Legal Max Letters**. We recommend you keep a copy of last year's final letter as your independent auditor may ask to see it.

If you have questions, please contact the School Finance office at (785) 296-3872.

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**Submit Mill Rate form by Dec 15**

Please submit the **Mill Rate Form** by **Wednesday, December 15**. Access the web form through [KSDE Web Applications site](#) within **LEA Forms** application. Time to complete is estimated to be *less than 20 minutes*.

The **certified Mill Levies sheet** with final mill rates from the County Clerk is needed in order to complete. *The County Clerk should have mailed this to your district in November*. If necessary, contact the County Clerk to request it.

The [Mill Rate User's Guide](#) is available on [School Finance's Guidelines and Manuals](#) page under **Manuals**.

Mill Rate Form Questions:

Christie Wyckoff	(785) 296-6321	<a href="mailto:cwyckoff@ksde.org">cwyckoff@ksde.org</a>
Rose Ireland	(785) 296-4973	<a href="mailto:rireland@ksde.org">rireland@ksde.org</a>
Sara Barnes	(785) 296-4972	<a href="mailto:sbarnes@ksde.org">sbarnes@ksde.org</a>
Dale Brungardt	(785) 296-3872	<a href="mailto:dbrungardt@ksde.org">dbrungardt@ksde.org</a>

KSDE Web Apps Username and Password Help:

KSDE Help Desk	(785) 296-7935	<a href="mailto:HelpDesk@ksde.org">HelpDesk@ksde.org</a>
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