



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

June 22, 2022

David Grover, Superintendent  
USD 268 Cheney  
100 W 6th Ave.  
Cheney, KS 67025

FINAL AUDITED LEGAL MAX

Dear Mr. Grover,

For the 2021-2022 school year, the legal general fund is **\$6,298,925** and the legal local option budget (LOB) is **\$2,098,919**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 268 Cheney**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
749.7	773.1	754.4	773.1	7.0	780.1	250.5	0.0	28.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
71.6	0.0	0.0	38.7	0.0	0.0	182.3	0.0	1,351.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,360,159	6,573,341	6,360,159	-61,234	6,298,925	6,360,361	33.00%	2,098,919	2,169,233	2,098,919

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Larry Lysell, Superintendent  
USD 269 Palco  
P. O. Box 38  
Damar, KS 67632

FINAL AUDITED LEGAL MAX

Dear Mr. Lysell,

For the 2021-2022 school year, the legal general fund is **\$1,049,536** and the legal local option budget (LOB) is **\$383,980**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL AUDITED LEGAL MAX**

**USD 269 Palco**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
88.5	84.5	86.5	86.5	0.5	87.0	88.2	0.0	1.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
9.7	0.0	0.0	14.7	0.0	0.0	24.4	0.0	225.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,059,791	1,108,734	1,059,791	-10,255	1,049,536	1,163,575	33.00%	383,980	398,888	383,980

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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June 22, 2022

Lisa Gehring, Superintendent  
USD 270 Plainville  
203 S. E. Cardinal  
Plainville, KS 67663

FINAL AUDITED LEGAL MAX

Dear Mrs. Gehring,

For the 2021-2022 school year, the legal general fund is **\$3,211,374** and the legal local option budget (LOB) is **\$995,482**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 270 Plainville**

**2021-2022 Legal Maximum General Fund and LOB Budget**

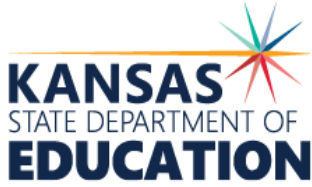
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
339.0	352.9	337.4	352.9	5.0	357.9	166.2	0.0	14.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
37.8	0.0	0.0	10.6	0.0	0.0	95.1	0.0	682.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,211,374	3,283,847	3,211,374	0	3,211,374	3,211,232	31.00%	995,482	1,017,943	995,482

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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June 22, 2022

Bill Lowry, Superintendent  
USD 271 Stockton  
421 Main Street  
Stockton, KS 67669-1639

FINAL AUDITED LEGAL MAX

Dear Mr. Lowry,

For the 2021-2022 school year, the legal general fund is **\$3,153,020** and the legal local option budget (LOB) is **\$977,432**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 271 Stockton**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
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335.0	338.5	325.0	338.5	6.5	345.0	161.8	0.2	12.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
39.7	0.0	0.0	19.7	0.0	0.0	91.6	0.0	670.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
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3,153,020	3,418,438	3,153,020	0	3,153,020	3,153,006	31.00%	977,432	1,059,785	977,432

**Column Notes**

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June 22, 2022

Jesse Janssen, Superintendent  
USD 272 Waconda  
Box 326  
Cawker City, KS 67430-0326

FINAL AUDITED LEGAL MAX

Dear Mr. Janssen,

For the 2021-2022 school year, the legal general fund is **\$2,839,959** and the legal local option budget (LOB) is **\$902,980**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner  
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Dale Brungardt, Director  
School Finance

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President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 272 Waconda**

**2021-2022 Legal Maximum General Fund and LOB Budget**

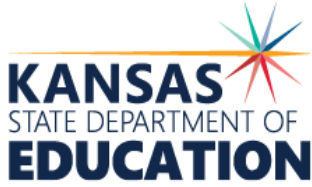
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279.0	278.2	286.7	286.7	7.0	293.7	147.1	0.4	8.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
48.4	1.3	0.0	40.6	0.0	0.0	73.3	0.0	612.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,884,307	3,033,017	2,884,307	-44,348	2,839,959	2,912,838	31.00%	902,980	940,258	902,980

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Jeff Travis, Superintendent  
USD 273 Beloit  
PO Box 547  
Beloit, KS 67420-0547

FINAL AUDITED LEGAL MAX

Dear Mr. Travis,

For the 2021-2022 school year, the legal general fund is **\$6,526,281** and the legal local option budget (LOB) is **\$2,153,624**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 273 Beloit**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
765.1	733.9	731.9	733.9	23.5	757.4	249.0	1.1	15.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
115.7	0.0	0.0	39.3	0.0	0.0	208.5	0.0	1,386.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,526,281	6,733,345	6,526,281	0	6,526,281	6,526,134	33.00%	2,153,624	2,222,029	2,153,624

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Ken Bockwinkel, Superintendent  
USD 274 Oakley  
621 Center Avenue, Suite 103  
Oakley, KS 67748

FINAL AUDITED LEGAL MAX

Dear Mr. Bockwinkel,

For the 2021-2022 school year, the legal general fund is **\$3,573,736** and the legal local option budget (LOB) is **\$1,241,583**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 274 Oakley**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
407.3	399.5	417.1	417.1	0.0	417.1	185.4	2.8	11.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.2	0.0	0.0	19.8	0.0	0.0	67.9	0.0	759.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,573,736	3,838,684	3,573,736	0	3,573,736	3,762,373	33.00%	1,241,583	1,294,384	1,241,583

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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Topeka, Kansas 66612-1212  
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June 22, 2022

Lamar Bergsten, Superintendent  
USD 275 Triplains  
Box 97  
Winona, KS 67764-0097

FINAL AUDITED LEGAL MAX

Dear Mr. Bergsten,

For the 2021-2022 school year, the legal general fund is **\$847,080** and the legal local option budget (LOB) is **\$284,675**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 275 Triplains**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
68.5	69.5	66.0	69.5	0.0	69.5	70.5	0.0	0.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
5.3	0.0	0.0	12.1	0.0	0.0	22.6	0.0	180.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
847,080	900,258	847,080	0	847,080	862,650	33.00%	284,675	297,127	284,675

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Dale Deighton, Superintendent  
USD 281 Graham County  
Box 309  
Hill City, KS 67642-0309

FINAL AUDITED LEGAL MAX

Dear Mr. Deighton,

For the 2021-2022 school year, the legal general fund is **\$3,575,619** and the legal local option budget (LOB) is **\$1,130,198**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

*The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 281 Graham County**

**2021-2022 Legal Maximum General Fund and LOB Budget**

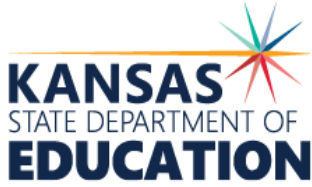
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
385.5	385.5	383.4	385.5	4.0	389.5	176.7	0.0	12.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.9	3.0	0.0	34.4	0.0	0.0	81.3	0.0	759.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,575,619	3,747,858	3,575,619	0	3,575,619	3,645,800	31.00%	1,130,198	1,161,905	1,130,198

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Martin Burke, Superintendent  
USD 282 West Elk  
PO Box 607  
Howard, KS 67349-0607

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Burke,

For the 2021-2022 school year, the legal general fund is **\$4,882,851** and the legal local option budget (LOB) is **\$1,331,542**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 282 West Elk**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
356.0	382.5	362.5	382.5	5.0	387.5	176.1	0.2	14.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
85.2	14.4	0.0	54.9	0.0	0.0	179.7	0.0	912.7	598,150
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,893,316	4,893,316	4,893,316	-10,465	4,882,851	4,295,298	31.00%	1,331,542	1,350,080	1,331,542

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Jason Crawford, Superintendent  
USD 283 Elk Valley  
PO Box 87  
Longton, KS 67352

FINAL AUDITED LEGAL MAX

Dear Mr. Crawford,

For the 2021-2022 school year, the legal general fund is **\$1,621,688** and the legal local option budget (LOB) is **\$502,758**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 283 Elk Valley**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
89.0	107.6	111.8	111.8	1.5	113.3	110.9	0.0	3.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
29.5	6.4	0.0	7.4	0.0	0.0	73.7	0.0	344.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,621,688	1,698,395	1,621,688	0	1,621,688	1,621,800	31.00%	502,758	526,570	502,758

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
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June 22, 2022

Glenna Grinstead, Superintendent  
USD 284 Chase County  
PO Box 569  
Cottonwood Falls, KS 66845-0569

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Miss Grinstead,

For the 2021-2022 school year, the legal general fund is **\$3,385,562** and the legal local option budget (LOB) is **\$1,039,513**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 284 Chase County**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
346.7	351.5	341.5	351.5	4.0	355.5	165.4	0.4	8.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.5	0.0	0.0	52.8	0.0	0.0	87.5	0.0	717.0	11,360
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,385,562	3,398,138	3,385,562	0	3,385,562	3,405,484	31.00%	1,055,700	1,039,513	1,039,513

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Lance Rhodd, Superintendent  
USD 285 Cedar Vale  
PO Box 458  
Cedar Vale, KS 67024-0458

FINAL AUDITED LEGAL MAX

Dear Mr. Rhodd,

For the 2021-2022 school year, the legal general fund is **\$1,591,569** and the legal local option budget (LOB) is **\$440,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 285 Cedar Vale**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
134.0	123.8	136.0	136.0	2.0	138.0	126.1	0.0	0.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
24.2	3.2	0.0	7.7	0.0	0.0	38.2	0.0	337.4	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,592,804	1,591,569	1,591,569	0	1,591,569	1,587,924	31.00%	492,256	440,000	440,000

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Kay Hill, Superintendent  
USD 286 Chautauqua Co Community  
416 E. Elm, Ste. B  
Sedan, KS 67361-1499

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mrs. Hill,

For the 2021-2022 school year, the legal general fund is **\$3,942,216** and the legal local option budget (LOB) is **\$1,178,157**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 286 Chautauqua Co Community**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
355.7	357.6	350.4	357.6	3.5	361.1	167.3	0.9	7.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
99.2	21.5	0.0	32.6	0.0	0.0	147.5	0.0	837.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,942,216	3,942,216	3,942,216	0	3,942,216	3,942,024	31.00%	1,222,027	1,178,157	1,178,157

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Jerry Turner, Superintendent  
USD 287 West Franklin  
510 E. Franklin St  
Pomona, KS 66076

FINAL AUDITED LEGAL MAX

Dear Mr. Turner,

For the 2021-2022 school year, the legal general fund is **\$5,676,201** and the legal local option budget (LOB) is **\$1,774,735**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 287 West Franklin**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
609.5	587.5	586.9	594.6	6.5	601.1	229.6	0.0	23.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
81.8	0.0	0.0	83.8	0.0	0.0	185.8	0.0	1,205.1	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,676,201	6,066,034	5,676,201	0	5,676,201	5,724,950	31.00%	1,774,735	1,880,532	1,774,735

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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June 22, 2022

Nathan Hinrichs, Superintendent  
USD 288 Central Heights  
3521 Ellis Road  
Richmond, KS 66080-9801

FINAL AUDITED LEGAL MAX

Dear Mr. Hinrichs,

For the 2021-2022 school year, the legal general fund is **\$4,661,444** and the legal local option budget (LOB) is **\$1,540,651**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 288 Central Heights**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
499.6	490.3	476.2	490.3	4.0	494.3	206.7	0.7	20.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
85.2	0.0	0.0	67.7	0.0	0.0	117.5	0.0	992.1	1,020
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,669,843	4,870,707	4,669,843	-8,399	4,661,444	4,668,639	33.00%	1,540,651	1,601,562	1,540,651

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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(785) 296-3201  
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June 22, 2022

Ryan Bradbury, Superintendent  
USD 289 Wellsville  
602 Walnut  
Wellsville, KS 66092

FINAL AUDITED LEGAL MAX

Dear Mr. Bradbury,

For the 2021-2022 school year, the legal general fund is **\$6,321,008** and the legal local option budget (LOB) is **\$1,959,320**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 289 Wellsville**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
780.5	744.0	717.0	744.0	6.0	750.0	248.5	0.0	20.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
87.1	0.0	0.0	47.0	0.0	0.0	190.0	0.0	1,343.0	850
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,321,008	6,450,747	6,321,008	0	6,321,008	6,320,388	31.00%	1,959,320	1,968,662	1,959,320

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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Topeka, Kansas 66612-1212  
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www.ksde.org

June 22, 2022

Ryan Cobbs, Superintendent  
USD 290 Ottawa  
1404 S Ash  
Ottawa, KS 66067-2223

FINAL AUDITED LEGAL MAX

Dear Dr. Cobbs,

For the 2021-2022 school year, the legal general fund is **\$16,925,390** and the legal local option budget (LOB) is **\$5,557,172**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 290 Ottawa**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,334.5	2,332.0	2,156.9	2,332.0	31.5	2,363.5	82.8	7.6	56.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
400.8	24.0	0.0	74.0	0.0	0.0	569.3	0.0	3,578.4	85,440
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
16,925,390	17,690,232	16,925,390	0	16,925,390	16,839,916	33.00%	5,557,172	5,785,520	5,557,172

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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www.ksde.org

June 22, 2022

Gary Kraus, Superintendent  
USD 291 Grinnell Public Schools  
P.O. Box 68  
Grinnell, KS 67738-0068

FINAL AUDITED LEGAL MAX

Dear Mr. Kraus,

For the 2021-2022 school year, the legal general fund is **\$843,315** and the legal local option budget (LOB) is **\$250,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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*The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

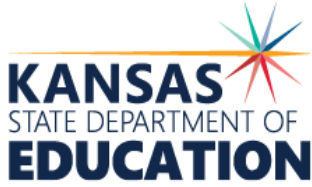
**USD 291 Grinnell Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
73.9	64.1	68.0	68.0	0.0	68.0	69.0	0.0	0.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
11.1	0.4	0.0	8.9	0.0	0.0	20.9	0.0	179.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
843,315	926,141	843,315	0	843,315	843,317	31.00%	261,428	250,000	250,000

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Gary Kraus, Superintendent  
USD 292 Wheatland  
P.O. Box 165  
Grainfield, KS 67737-0165

FINAL AUDITED LEGAL MAX

Dear Mr. Kraus,

For the 2021-2022 school year, the legal general fund is **\$1,414,624** and the legal local option budget (LOB) is **\$495,649**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL AUDITED LEGAL MAX**

**USD 292 Wheatland**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
103.5	121.5	105.0	121.5	0.0	121.5	116.3	0.0	2.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
15.0	0.0	0.0	22.0	0.0	0.0	23.4	0.0	300.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,414,624	1,493,684	1,414,624	0	1,414,624	1,501,968	33.00%	495,649	513,509	495,649

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Kurt Brown, Superintendent  
USD 293 Quinter Public Schools  
PO Box 540  
Quinter, KS 67752

FINAL AUDITED LEGAL MAX

Dear Mr. Brown,

For the 2021-2022 school year, the legal general fund is **\$2,704,967** and the legal local option budget (LOB) is **\$906,840**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

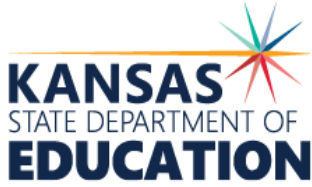
**USD 293 Quinter Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
300.0	299.5	299.8	299.8	1.5	301.3	145.8	0.6	11.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
23.2	0.0	0.0	23.7	0.0	0.0	71.9	0.0	577.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,717,715	2,901,249	2,717,715	-12,748	2,704,967	2,747,999	33.00%	906,840	957,451	906,840

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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Topeka, Kansas 66612-1212  
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June 22, 2022

Joel Applegate, Superintendent  
USD 294 Oberlin  
131 E Commercial  
Oberlin, KS 67749

FINAL AUDITED LEGAL MAX

Dear Dr. Applegate,

For the 2021-2022 school year, the legal general fund is **\$3,285,259** and the legal local option budget (LOB) is **\$1,020,623**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 294 Oberlin**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
336.7	337.4	348.9	348.9	10.0	358.9	166.6	0.0	5.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.0	1.2	0.0	33.6	0.0	0.0	69.9	0.0	698.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,285,259	3,326,671	3,285,259	0	3,285,259	3,292,333	31.00%	1,020,623	1,031,206	1,020,623

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Mark Penka, Superintendent  
USD 297 St Francis Comm Sch  
PO Box 1110  
St Francis, KS 67756-1110

FINAL AUDITED LEGAL MAX

Dear Mr. Penka,

For the 2021-2022 school year, the legal general fund is **\$2,497,474** and the legal local option budget (LOB) is **\$774,145**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 297 St Francis Comm Sch**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
261.5	263.8	269.5	269.5	0.0	269.5	152.3	3.1	4.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
30.5	0.0	0.0	24.4	0.0	0.0	46.6	0.0	530.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,497,474	2,662,184	2,497,474	0	2,497,474	2,497,242	31.00%	774,145	825,328	774,145

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Scott Crenshaw, Superintendent  
USD 298 Lincoln  
PO Box 289  
Lincoln, KS 67455-0289

FINAL AUDITED LEGAL MAX

Dear Mr. Crenshaw,

For the 2021-2022 school year, the legal general fund is **\$3,042,429** and the legal local option budget (LOB) is **\$943,718**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 298 Lincoln**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
330.3	311.1	310.0	311.1	7.0	318.1	152.1	0.0	11.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
50.8	0.0	0.0	34.8	0.0	0.0	79.4	0.0	646.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,042,429	3,214,669	3,042,429	0	3,042,429	3,044,250	31.00%	943,718	996,479	943,718

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Jude Stecklein, Superintendent  
USD 299 Sylvan Grove  
PO Box 303  
Sylvan Grove, KS 67481

FINAL AUDITED LEGAL MAX

Dear Mr. Stecklein,

For the 2021-2022 school year, the legal general fund is **\$2,424,803** and the legal local option budget (LOB) is **\$700,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 299 Sylvan Grove**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
230.1	231.4	227.5	231.4	5.5	236.9	154.3	0.0	7.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
30.0	0.0	0.0	50.6	0.0	0.0	55.0	0.0	534.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,513,945	2,519,592	2,513,945	-89,142	2,424,803	2,514,120	31.00%	779,377	700,000	700,000

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
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- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Ty Theurer, Superintendent  
USD 300 Comanche County  
PO Box 721  
Coldwater, KS 67029-0721

FINAL AUDITED LEGAL MAX

Dear Mr. Theurer,

For the 2021-2022 school year, the legal general fund is **\$3,186,903** and the legal local option budget (LOB) is **\$987,984**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 300 Comanche County**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
312.5	326.5	286.5	326.5	2.0	328.5	155.9	0.0	4.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.0	0.1	0.0	55.5	0.0	0.0	86.5	0.0	677.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,186,903	3,298,435	3,186,903	0	3,186,903	3,187,045	31.00%	987,984	1,022,460	987,984

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Derek Reinhardt, Superintendent  
USD 303 Ness City  
414 E Chestnut  
Ness City, KS 67560

FINAL AUDITED LEGAL MAX

Dear Mr. Reinhardt,

For the 2021-2022 school year, the legal general fund is **\$2,591,124** and the legal local option budget (LOB) is **\$768,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 303 Ness City**

**2021-2022 Legal Maximum General Fund and LOB Budget**

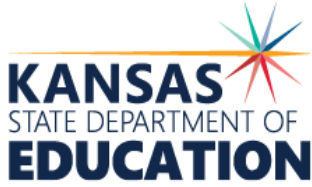
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
278.5	270.5	277.8	277.8	7.0	284.8	149.4	6.1	13.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
39.2	0.0	0.0	10.7	0.0	0.0	46.8	0.0	550.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,591,124	2,662,655	2,591,124	0	2,591,124	2,600,624	30.00%	780,187	768,000	768,000

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Linn Exline, Superintendent  
USD 305 Salina  
Box 797  
Salina, KS 67402-0797

FINAL AUDITED LEGAL MAX

Dear Mrs. Exline,

For the 2021-2022 school year, the legal general fund is **\$52,338,602** and the legal local option budget (LOB) is **\$17,070,937**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 305 Salina**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
7,031.0	6,957.8	6,672.6	6,957.8	81.0	7,038.8	246.6	87.9	124.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,460.2	198.3	0.0	167.1	0.0	0.0	1,669.3	1.0	10,993.4	610,752
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
52,345,692	53,739,967	52,345,692	-7,090	52,338,602	51,730,112	33.00%	17,070,937	17,556,597	17,070,937

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

Roger Stumpf, Superintendent  
USD 306 Southeast Of Saline  
5056 E. K-4 Highway  
Gypsum, KS 67448-9762

FINAL AUDITED LEGAL MAX

Dear Mr. Stumpf,

For the 2021-2022 school year, the legal general fund is **\$5,860,382** and the legal local option budget (LOB) is **\$1,620,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

*The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 306 Southeast Of Saline**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
687.5	693.5	644.0	693.5	0.0	693.5	243.1	0.0	24.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
47.9	0.0	0.0	90.5	0.0	0.0	146.2	0.0	1,245.3	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,860,382	5,948,384	5,860,382	0	5,860,382	5,860,351	30.00%	1,758,105	1,620,000	1,620,000

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Brian Rowley, Superintendent  
USD 307 Ell-Saline  
P.O. Box 157  
Brookville, KS 67425-0157

FINAL AUDITED LEGAL MAX

Dear Mr. Rowley,

For the 2021-2022 school year, the legal general fund is **\$4,201,046** and the legal local option budget (LOB) is **\$1,386,301**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 307 Ell-Saline**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
460.0	478.5	459.0	478.5	1.5	480.0	203.1	2.8	10.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
44.5	0.0	0.0	46.8	0.0	0.0	105.5	0.0	892.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,201,046	4,691,671	4,201,046	0	4,201,046	4,200,912	33.00%	1,386,301	1,540,339	1,386,301

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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June 22, 2022

Michael Folks, Superintendent  
USD 308 Hutchinson Public Schools  
1520 North Plum  
Hutchinson, KS 67501

FINAL AUDITED LEGAL MAX

Dear Mr. Folks,

For the 2021-2022 school year, the legal general fund is **\$34,154,845** and the legal local option budget (LOB) is **\$10,400,381**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 308 Hutchinson Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
4,320.1	4,272.1	4,042.4	4,272.1	95.5	4,367.6	153.0	28.3	97.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,119.0	242.8	0.0	15.8	0.0	0.0	1,105.1	0.0	7,129.1	605,300
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
34,154,845	34,764,748	34,154,845	0	34,154,845	33,549,615	31.00%	10,400,381	10,649,174	10,400,381

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Curtis Nightingale, Interim Superintendent  
USD 309 Nickerson  
4501 West Fourth  
Hutchinson, KS 67501-9131

FINAL AUDITED LEGAL MAX

Dear Mr. Nightingale,

For the 2021-2022 school year, the legal general fund is **\$9,385,582** and the legal local option budget (LOB) is **\$2,768,247**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 309 Nickerson**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,076.4	1,046.0	1,006.3	1,046.0	10.5	1,056.5	240.0	5.8	12.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
209.6	27.4	0.0	77.9	0.0	0.0	268.0	0.0	1,897.5	455,947
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
9,385,582	9,785,324	9,385,582	0	9,385,582	8,929,829	31.00%	2,768,247	2,899,136	2,768,247

**Column Notes**

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Topeka, Kansas 66612-1212  
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www.ksde.org

June 22, 2022

Betsy McKinney, Superintendent  
USD 310 Fairfield  
16115 South Langdon Road  
Langdon, KS 67583-9052

FINAL AUDITED LEGAL MAX

Dear Mrs. McKinney,

For the 2021-2022 school year, the legal general fund is **\$3,043,370** and the legal local option budget (LOB) is **\$964,763**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL AUDITED LEGAL MAX**

**USD 310 Fairfield**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
277.5	278.5	256.6	278.5	12.5	291.0	147.8	2.9	7.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
58.6	6.7	0.0	65.0	0.0	0.0	67.2	0.0	646.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,043,370	3,111,607	3,043,370	0	3,043,370	3,112,139	31.00%	964,763	974,392	964,763

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Ashley Anderson, Superintendent  
USD 311 Pretty Prairie  
PO Box 218  
Pretty Prairie, KS 67570-0218

FINAL AUDITED LEGAL MAX

Dear Mrs. Anderson,

For the 2021-2022 school year, the legal general fund is **\$2,745,170** and the legal local option budget (LOB) is **\$861,979**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 311 Pretty Prairie**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
272.0	296.2	285.1	296.2	3.0	299.2	145.5	0.0	10.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
38.7	0.0	0.0	33.3	0.0	0.0	64.2	0.0	590.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,780,775	2,923,367	2,780,775	-35,605	2,745,170	2,780,576	31.00%	861,979	906,183	861,979

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Clark Wedel, Superintendent  
USD 312 Haven Public Schools  
P.O. Box 130  
Haven, KS 67543-0130

FINAL AUDITED LEGAL MAX

Dear Mr. Wedel,

For the 2021-2022 school year, the legal general fund is **\$6,648,762** and the legal local option budget (LOB) is **\$2,036,505**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

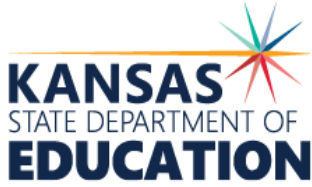
**USD 312 Haven Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
737.0	734.5	684.3	734.5	9.5	744.0	248.0	2.0	39.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
74.1	1.3	0.0	78.0	0.0	0.0	179.0	0.0	1,365.8	224,852
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,652,307	7,013,824	6,652,307	-3,545	6,648,762	6,569,372	31.00%	2,036,505	2,098,215	2,036,505

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Cindy Couchman, Superintendent  
USD 313 Buhler  
406 W 7th  
Buhler, KS 67522

FINAL AUDITED LEGAL MAX

Dear Mrs. Couchman,

For the 2021-2022 school year, the legal general fund is **\$15,752,508** and the legal local option budget (LOB) is **\$5,159,029**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 313 Buhler**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,231.5	2,232.0	2,188.5	2,232.0	32.5	2,264.5	79.3	4.6	54.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
242.0	0.0	0.0	161.7	0.0	0.0	493.4	0.0	3,299.6	224,590
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
15,752,508	16,384,230	15,752,508	0	15,752,508	15,633,421	33.00%	5,159,029	5,365,598	5,159,029

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Shelly Angelos, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster, KS 67732-0220

FINAL AUDITED LEGAL MAX

Dear Mrs. Angelos,

For the 2021-2022 school year, the legal general fund is **\$1,508,330** and the legal local option budget (LOB) is **\$476,299**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 314 Brewster**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
126.0	109.0	121.0	121.0	0.0	121.0	116.0	0.0	2.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
15.0	0.0	0.0	10.7	0.0	0.0	41.8	0.0	306.7	65,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,508,330	1,548,037	1,508,330	0	1,508,330	1,443,330	33.00%	476,299	491,050	476,299

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

Katina Brenn, Superintendent  
USD 315 Colby Public Schools  
600 W Third St  
Colby, KS 67701-2000

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Ms. Brenn,

For the 2021-2022 school year, the legal general fund is **\$7,234,906** and the legal local option budget (LOB) is **\$2,332,608**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 315 Colby Public Schools**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
900.2	914.8	909.9	914.8	3.5	918.3	251.7	12.0	29.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
123.4	0.0	0.0	53.6	0.0	0.0	149.0	0.0	1,537.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,235,946	7,303,241	7,235,946	-1,040	7,234,906	7,581,014	31.00%	2,350,114	2,332,608	2,332,608

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Mary Ellen Welshhon, Interim Superintendent  
USD 316 Golden Plains  
P.O. Box 199  
Selden, KS 67757-0199

FINAL AUDITED LEGAL MAX

Dear Mrs. Welshhon,

For the 2021-2022 school year, the legal general fund is **\$2,039,580** and the legal local option budget (LOB) is **\$664,574**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 316 Golden Plains**

**2021-2022 Legal Maximum General Fund and LOB Budget**

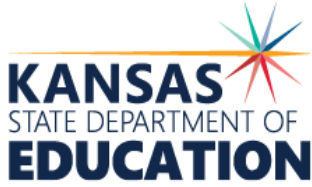
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
177.0	178.5	165.2	178.5	2.0	180.5	144.6	3.5	1.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
35.3	3.9	0.0	13.2	0.0	0.0	50.5	0.0	433.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,039,580	2,250,880	2,039,580	0	2,039,580	2,143,788	31.00%	664,574	670,000	664,574

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
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June 22, 2022

Greg Mann, Superintendent  
USD 320 Wamego  
1008 8th Street  
Wamego, KS 66547-9520

FINAL AUDITED LEGAL MAX

Dear Mr. Mann,

For the 2021-2022 school year, the legal general fund is **\$10,537,729** and the legal local option budget (LOB) is **\$3,236,401**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 320 Wamego**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,513.1	1,534.4	1,525.5	1,534.4	0.0	1,534.4	99.4	0.9	28.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
130.2	0.0	0.0	87.9	0.0	0.0	337.4	0.0	2,218.4	97,939
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
10,537,729	10,791,928	10,537,729	0	10,537,729	10,440,004	31.00%	3,236,401	3,317,843	3,236,401

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

Kerry Lacock, Superintendent  
USD 321 Kaw Valley  
411 W. Lasley  
St. Marys, KS 66536-1715

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Lacock,

For the 2021-2022 school year, the legal general fund is **\$9,207,479** and the legal local option budget (LOB) is **\$3,096,811**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 321 Kaw Valley**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,078.0	1,071.0	1,029.3	1,071.0	14.0	1,085.0	236.0	0.0	23.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
185.4	5.7	0.0	81.7	0.0	0.0	388.8	2.0	2,007.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
9,449,177	9,449,177	9,449,177	-241,698	9,207,479	9,439,883	33.00%	3,115,161	3,096,811	3,096,811

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Dan Polk, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
PO Box 60  
Onaga, KS 66521

FINAL AUDITED LEGAL MAX

Dear Mr. Polk,

For the 2021-2022 school year, the legal general fund is **\$2,750,010** and the legal local option budget (LOB) is **\$865,234**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 322 Onaga-Havensville-Wheaton**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
293.5	304.3	284.0	304.3	11.0	315.3	151.0	0.2	4.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
25.2	0.0	0.0	37.8	0.0	0.0	49.4	0.0	583.3	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,750,010	2,801,482	2,750,010	0	2,750,010	2,791,077	31.00%	865,234	876,321	865,234

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

Kevin Logan, Superintendent  
USD 323 Rock Creek  
9353 Flush Road  
St. George, KS 66535

FINAL AUDITED LEGAL MAX

Dear Mr. Logan,

For the 2021-2022 school year, the legal general fund is **\$8,989,715** and the legal local option budget (LOB) is **\$2,780,356**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 323 Rock Creek**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,079.9	1,133.0	1,153.5	1,153.5	10.5	1,164.0	221.9	0.9	20.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
105.0	0.0	0.0	149.2	0.0	0.0	244.3	0.0	1,905.8	21,020
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,989,715	9,104,639	8,989,715	0	8,989,715	8,968,890	31.00%	2,780,356	2,817,841	2,780,356

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Michael Gower, Superintendent  
USD 325 Phillipsburg  
240 S 7th  
Phillipsburg, KS 67661-2798

FINAL AUDITED LEGAL MAX

Dear Mr. Gower,

For the 2021-2022 school year, the legal general fund is **\$5,166,247** and the legal local option budget (LOB) is **\$1,601,549**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 325 Phillipsburg**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
595.5	590.5	579.5	590.5	0.0	590.5	227.6	0.0	18.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
69.7	0.0	0.0	27.9	0.0	0.0	163.4	0.0	1,097.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,166,247	5,289,544	5,166,247	0	5,166,247	5,166,287	31.00%	1,601,549	1,639,705	1,601,549

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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(785) 296-3201  
www.ksde.org

June 22, 2022

Michael Gower, Superintendent  
USD 326 Logan  
Box 98  
Logan, KS 67646-0098

FINAL AUDITED LEGAL MAX

Dear Mr. Gower,

For the 2021-2022 school year, the legal general fund is **\$1,593,452** and the legal local option budget (LOB) is **\$502,301**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 326 Logan**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
136.5	123.2	132.6	132.6	2.0	134.6	124.2	0.0	5.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
22.3	0.3	0.0	14.6	0.0	0.0	37.4	0.0	338.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,593,452	1,603,805	1,593,452	0	1,593,452	1,633,972	31.00%	506,531	502,301	502,301

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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www.ksde.org

June 22, 2022

Gary Sechrist, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth, KS 67439-0306

FINAL AUDITED LEGAL MAX

Dear Mr. Sechrist,

For the 2021-2022 school year, the legal general fund is **\$5,250,334** and the legal local option budget (LOB) is **\$1,658,082**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 327 Ellsworth**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
636.0	631.1	575.6	631.1	0.0	631.1	234.6	0.9	10.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
60.5	0.0	0.0	65.8	0.0	0.0	133.1	2.0	1,138.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,358,252	5,440,607	5,358,252	-107,918	5,250,334	5,348,653	31.00%	1,658,082	1,683,635	1,658,082

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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www.ksde.org

June 22, 2022

Brad Starnes, Superintendent  
USD 329 Wabaunsee  
PO Box 157  
Alma, KS 66401-0157

FINAL AUDITED LEGAL MAX

Dear Mr. Starnes,

For the 2021-2022 school year, the legal general fund is **\$3,845,273** and the legal local option budget (LOB) is **\$1,295,343**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 329 Wabaunsee**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
447.1	425.9	410.9	425.9	8.0	433.9	190.3	0.4	12.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
24.2	0.0	0.0	58.7	0.0	0.0	97.1	0.0	817.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,845,273	3,974,452	3,845,273	0	3,845,273	3,925,282	33.00%	1,295,343	1,324,229	1,295,343

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

William Clark, Superintendent  
USD 330 Mission Valley  
PO Box 158  
Eskridge, KS 66423-0158

FINAL AUDITED LEGAL MAX

Dear Mr. Clark,

For the 2021-2022 school year, the legal general fund is **\$4,307,519** and the legal local option budget (LOB) is **\$1,332,221**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 330 Mission Valley**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
433.7	437.7	430.0	437.7	6.5	444.2	193.3	0.0	19.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
33.4	0.0	0.0	75.8	0.0	0.0	147.2	0.0	913.2	10,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,307,519	4,653,822	4,307,519	0	4,307,519	4,297,488	31.00%	1,332,221	1,434,987	1,332,221

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Kevin Hansford, Interim Superintendent  
USD 331 Kingman - Norwich  
115 North Main Street  
Kingman, KS 67068

FINAL AUDITED LEGAL MAX

Dear Mr. Hansford,

For the 2021-2022 school year, the legal general fund is **\$7,341,621** and the legal local option budget (LOB) is **\$2,424,073**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 331 Kingman - Norwich**

**2021-2022 Legal Maximum General Fund and LOB Budget**

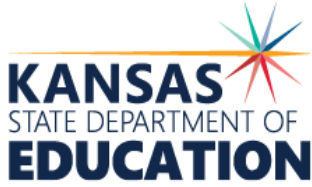
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
854.3	817.6	768.9	817.6	15.5	833.1	252.5	0.0	31.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
126.3	2.0	0.0	62.6	0.0	0.0	230.5	0.0	1,538.0	103,793
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,341,621	7,693,714	7,341,621	0	7,341,621	7,345,677	33.00%	2,424,073	2,489,610	2,424,073

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Robert Reed, Superintendent  
USD 332 Cunningham  
PO Box 67  
Cunningham, KS 67035-0067

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Reed,

For the 2021-2022 school year, the legal general fund is **\$2,024,521** and the legal local option budget (LOB) is **\$622,420**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 332 Cunningham**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
169.5	178.5	179.2	179.2	3.0	182.2	145.1	0.0	4.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
22.7	0.0	0.0	25.6	0.0	0.0	50.1	0.0	430.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,024,521	2,052,757	2,024,521	0	2,024,521	2,031,567	31.00%	629,786	622,420	622,420

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 23 - Higher of USD level or School level high density at-risks
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Quentin Breese, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia, KS 66901-2803

FINAL AUDITED LEGAL MAX

Dear Mr. Breese,

For the 2021-2022 school year, the legal general fund is **\$8,383,268** and the legal local option budget (LOB) is **\$2,846,048**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 333 Concordia**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,119.6	1,076.0	1,054.9	1,076.0	7.5	1,083.5	236.2	2.2	15.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
194.1	8.1	0.0	43.2	0.0	0.0	198.4	0.0	1,781.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,383,268	8,786,102	8,383,268	0	8,383,268	8,624,388	33.00%	2,846,048	2,922,610	2,846,048

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Roger Perkins, Superintendent  
USD 334 Southern Cloud  
P.O. Box 334  
Miltonvale, KS 67466-0334

FINAL AUDITED LEGAL MAX

Dear Mr. Perkins,

For the 2021-2022 school year, the legal general fund is **\$1,873,523** and the legal local option budget (LOB) is **\$632,509**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 334 Southern Cloud**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
154.0	142.5	156.0	156.0	0.0	156.0	135.1	0.0	5.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.0	3.7	0.0	7.9	0.0	0.0	55.9	0.0	394.7	16,065
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,873,523	1,973,037	1,873,523	0	1,873,523	1,916,694	33.00%	632,509	647,570	632,509

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Jim Howard, Superintendent  
USD 335 North Jackson  
12692 266th Road  
Holton, KS 66436-1794

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Howard,

For the 2021-2022 school year, the legal general fund is **\$3,377,517** and the legal local option budget (LOB) is **\$1,046,247**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

*The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 335 North Jackson**

**2021-2022 Legal Maximum General Fund and LOB Budget**

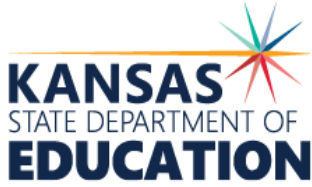
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
372.0	358.0	299.0	358.0	10.5	368.5	169.8	0.0	12.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
59.5	0.0	0.0	53.4	0.0	0.0	60.9	0.0	724.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,407,615	3,407,715	3,407,615	-30,098	3,377,517	3,421,708	31.00%	1,060,729	1,046,247	1,046,247

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Bob Davies, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton, KS 66436-1947

FINAL AUDITED LEGAL MAX

Dear Mr. Davies,

For the 2021-2022 school year, the legal general fund is **\$8,362,971** and the legal local option budget (LOB) is **\$2,765,584**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

*The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL AUDITED LEGAL MAX**

**USD 336 Holton**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,076.0	1,049.5	975.1	1,049.5	14.0	1,063.5	239.1	10.3	23.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
164.6	6.0	0.0	67.0	0.0	0.0	165.6	1.0	1,740.1	174,060
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,362,971	8,518,123	8,362,971	0	8,362,971	8,396,089	33.00%	2,770,709	2,765,584	2,765,584

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Aaric Davis, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta, KS 66509-0219

FINAL AUDITED LEGAL MAX

Dear Mr. Davis,

For the 2021-2022 school year, the legal general fund is **\$7,333,124** and the legal local option budget (LOB) is **\$2,301,893**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 337 Royal Valley**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
805.0	847.0	802.0	847.0	11.5	858.5	252.8	0.0	15.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
145.2	3.4	0.0	101.7	0.0	0.0	176.7	0.0	1,554.0	20,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,333,124	7,694,771	7,333,124	0	7,333,124	7,425,461	31.00%	2,301,893	2,368,646	2,301,893

**Column Notes**

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

June 22, 2022

Volora Hanzlicek, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls, KS 66088-1263

FINAL AUDITED LEGAL MAX

Dear Dr. Hanzlicek,

For the 2021-2022 school year, the legal general fund is **\$3,519,937** and the legal local option budget (LOB) is **\$1,179,345**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 338 Valley Falls**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
363.0	367.5	378.0	378.0	4.5	382.5	174.5	0.0	13.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
41.6	0.0	0.0	29.0	0.0	0.0	118.4	0.0	759.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,573,736	3,722,022	3,573,736	-53,799	3,519,937	3,573,772	33.00%	1,179,345	1,222,153	1,179,345

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Denise Jennings, Superintendent  
USD 339 Jefferson County North  
310 5th Street  
Winchester, KS 66097-4902

FINAL AUDITED LEGAL MAX

Dear Mrs. Jennings,

For the 2021-2022 school year, the legal general fund is **\$4,240,694** and the legal local option budget (LOB) is **\$1,311,501**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 339 Jefferson County North**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
447.5	450.0	435.0	450.0	5.0	455.0	196.3	0.0	9.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
53.7	0.0	0.0	40.8	0.0	0.0	143.5	0.0	899.0	10,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,240,694	4,400,521	4,240,694	0	4,240,694	4,230,648	31.00%	1,311,501	1,359,445	1,311,501

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Pat Happer, Superintendent  
USD 340 Jefferson West  
PO Box 267  
Meriden, KS 66512-0267

FINAL AUDITED LEGAL MAX

Dear Mr. Happer,

For the 2021-2022 school year, the legal general fund is **\$7,171,061** and the legal local option budget (LOB) is **\$2,356,617**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 340 Jefferson West**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
841.7	859.2	826.5	859.2	0.0	859.2	252.8	0.0	18.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
70.7	0.0	0.0	75.1	0.0	0.0	241.4	1.0	1,518.5	25,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,171,061	7,451,480	7,171,061	0	7,171,061	7,141,264	33.00%	2,356,617	2,457,464	2,356,617

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Jon Pfau, Superintendent  
USD 341 Oskaloosa Public Schools  
404 Park Street  
Oskaloosa, KS 66066-5022

FINAL AUDITED LEGAL MAX

Dear Mr. Pfau,

For the 2021-2022 school year, the legal general fund is **\$5,430,547** and the legal local option budget (LOB) is **\$1,681,982**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

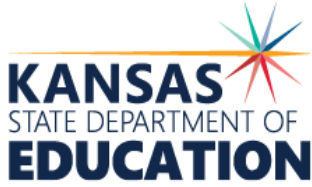
**USD 341 Oskaloosa Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
579.0	555.0	552.5	562.2	8.5	570.7	223.8	0.0	5.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
99.2	2.3	0.0	48.4	0.0	0.0	203.4	0.0	1,152.9	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,430,547	5,819,910	5,430,547	0	5,430,547	5,425,749	31.00%	1,681,982	1,804,186	1,681,982

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Steve Lilly, Superintendent  
USD 342 McLouth  
Box 40  
McLouth, KS 66054-0040

FINAL AUDITED LEGAL MAX

Dear Mr. Lilly,

For the 2021-2022 school year, the legal general fund is **\$4,346,285** and the legal local option budget (LOB) is **\$1,345,756**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 342 McLouth**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
465.6	455.5	442.0	455.5	8.0	463.5	198.7	0.0	13.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
51.3	0.0	0.0	41.3	0.0	0.0	154.7	0.0	922.5	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,346,285	4,607,174	4,346,285	0	4,346,285	4,341,149	31.00%	1,345,756	1,428,177	1,345,756

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

J.B. Elliott, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry, KS 66073-0729

FINAL AUDITED LEGAL MAX

Dear Mr. Elliott,

For the 2021-2022 school year, the legal general fund is **\$6,534,287** and the legal local option budget (LOB) is **\$2,137,265**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 343 Perry Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
740.5	735.5	723.0	735.5	5.5	741.0	247.8	0.6	6.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
89.5	0.0	0.0	78.8	0.0	0.0	212.5	0.0	1,376.2	57,890
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,534,287	6,671,342	6,534,287	0	6,534,287	6,476,562	33.00%	2,137,265	2,185,068	2,137,265

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Travis Laver, Superintendent  
USD 344 Pleasanton  
Box 480  
Pleasanton, KS 66075

FINAL AUDITED LEGAL MAX

Dear Mr. Laver,

For the 2021-2022 school year, the legal general fund is **\$3,255,140** and the legal local option budget (LOB) is **\$1,074,201**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 344 Pleasanton**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
353.5	338.9	331.4	338.9	3.5	342.4	160.9	0.0	6.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
77.0	11.3	0.0	13.9	0.0	0.0	79.7	0.0	691.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,255,140	3,464,087	3,255,140	0	3,255,140	3,255,154	33.00%	1,074,201	1,143,111	1,074,201

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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Topeka, Kansas 66612-1212  
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June 22, 2022

Steve Noble, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka, KS 66608-1900

FINAL AUDITED LEGAL MAX

Dear Dr. Noble,

For the 2021-2022 school year, the legal general fund is **\$27,542,662** and the legal local option budget (LOB) is **\$9,041,413**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

*Kansas leads the world in the success of each student.*

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 345 Seaman**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
3,803.3	3,765.6	3,701.9	3,765.6	61.5	3,827.1	134.1	2.2	98.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
441.9	28.4	0.0	243.1	0.0	0.0	1,046.3	0.0	5,822.0	144,330
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
27,542,662	27,648,696	27,542,662	0	27,542,662	27,398,222	33.00%	9,041,413	9,068,365	9,041,413

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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www.ksde.org

June 22, 2022

Shawn Thomas, Superintendent  
USD 346 Jayhawk  
PO Box 278  
Mound City, KS 66056-0278

FINAL AUDITED LEGAL MAX

Dear Mr. Thomas,

For the 2021-2022 school year, the legal general fund is **\$5,579,374** and the legal local option budget (LOB) is **\$1,724,981**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 346 Jayhawk**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
565.8	565.5	550.5	565.5	6.5	572.0	224.1	0.6	18.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
105.5	10.8	0.0	69.2	0.0	0.0	181.7	0.0	1,182.4	15,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,579,374	5,859,441	5,579,374	0	5,579,374	5,564,456	31.00%	1,724,981	1,816,452	1,724,981

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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Topeka, Kansas 66612-1212  
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www.ksde.org

June 22, 2022

John Hamon, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley, KS 67547-1168

FINAL AUDITED LEGAL MAX

Dear Mr. Hamon,

For the 2021-2022 school year, the legal general fund is **\$2,964,309** and the legal local option budget (LOB) is **\$1,003,246**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 347 Kinsley-Offerle**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
304.0	304.0	271.0	304.0	3.0	307.0	147.9	5.7	10.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	4.7	0.0	32.2	0.0	0.0	66.5	0.0	629.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,964,309	3,057,488	2,964,309	0	2,964,309	3,040,139	33.00%	1,003,246	1,008,972	1,003,246

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Paul Dorathy, Superintendent  
USD 348 Baldwin City  
PO Box 67  
Baldwin City, KS 66006-0067

FINAL AUDITED LEGAL MAX

Dear Mr. Dorathy,

For the 2021-2022 school year, the legal general fund is **\$9,874,880** and the legal local option budget (LOB) is **\$3,113,889**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 348 Baldwin City**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,342.9	1,297.1	1,255.4	1,297.1	15.5	1,312.6	184.0	0.6	28.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
107.4	0.0	0.0	84.3	0.0	0.0	345.6	0.0	2,063.3	164,990
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
9,874,880	10,200,518	9,874,880	0	9,874,880	9,710,037	33.00%	3,204,312	3,113,889	3,113,889

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

Traci Becker, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford, KS 67578-0400

FINAL AUDITED LEGAL MAX

Dear Mrs. Becker,

For the 2021-2022 school year, the legal general fund is **\$2,482,886** and the legal local option budget (LOB) is **\$769,732**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 349 Stafford**

**2021-2022 Legal Maximum General Fund and LOB Budget**

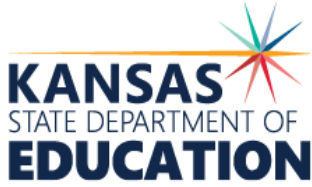
(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
243.8	261.4	256.0	261.4	2.5	263.9	153.0	2.4	6.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
36.8	0.9	0.0	4.1	0.0	0.0	60.5	0.0	527.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,482,886	2,639,595	2,482,886	0	2,482,886	2,483,005	31.00%	769,732	808,317	769,732

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





900 S.W. Jackson Street, Suite 102  
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June 22, 2022

Josh Meyer, Superintendent  
USD 350 St John-Hudson  
505 N. Broadway  
St. John, KS 67576-1836

FINAL AUDITED LEGAL MAX

Dear Mr. Meyer,

For the 2021-2022 school year, the legal general fund is **\$3,079,783** and the legal local option budget (LOB) is **\$1,024,615**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

*The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 350 St John-Hudson**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
314.5	312.5	307.0	312.5	6.5	319.0	152.4	6.7	8.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
60.0	4.6	0.0	18.3	0.0	0.0	89.9	0.0	659.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,105,019	3,121,490	3,105,019	-25,236	3,079,783	3,104,893	33.00%	1,024,615	1,030,148	1,024,615

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Greg Rinehart, Superintendent  
USD 351 Macksville  
PO Box 487  
Macksville, KS 67557-0487

FINAL AUDITED LEGAL MAX

Dear Mr. Rinehart,

For the 2021-2022 school year, the legal general fund is **\$2,207,585** and the legal local option budget (LOB) is **\$699,114**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 351 Macksville**

**2021-2022 Legal Maximum General Fund and LOB Budget**

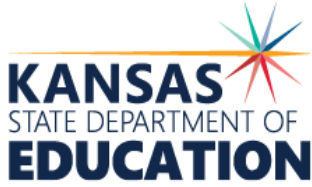
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
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214.0	189.5	182.0	189.5	4.5	194.0	148.4	6.3	1.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
40.2	4.4	0.0	19.0	0.0	0.0	55.4	0.0	469.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
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2,207,585	2,475,356	2,207,585	0	2,207,585	2,255,207	31.00%	699,114	767,365	699,114

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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Topeka, Kansas 66612-1212  
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June 22, 2022

Bill Biermann, Superintendent  
USD 352 Goodland  
PO Box 509  
Goodland, KS 67735-0509

FINAL AUDITED LEGAL MAX

Dear Mr. Biermann,

For the 2021-2022 school year, the legal general fund is **\$7,705,196** and the legal local option budget (LOB) is **\$2,386,812**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 352 Goodland**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
901.5	916.5	869.0	916.5	19.0	935.5	251.0	10.2	18.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
153.4	6.3	0.0	47.6	0.0	0.0	213.6	0.0	1,636.1	8,191
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,707,678	8,211,707	7,707,678	-2,482	7,705,196	7,699,394	31.00%	2,386,812	2,523,168	2,386,812

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Adam Hatfield, Superintendent  
USD 353 Wellington  
Box 648  
Wellington, KS 67152-0648

FINAL AUDITED LEGAL MAX

Dear Mr. Hatfield,

For the 2021-2022 school year, the legal general fund is **\$11,423,463** and the legal local option budget (LOB) is **\$3,540,747**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 353 Wellington**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,552.4	1,486.2	1,435.1	1,486.2	6.5	1,492.7	117.9	5.0	37.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
237.2	17.9	0.0	46.4	0.0	0.0	472.7	0.0	2,427.1	1,530
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
11,423,463	11,741,586	11,423,463	0	11,423,463	11,421,764	31.00%	3,540,747	3,624,385	3,540,747

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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

June 22, 2022

Ben Jacobs, Superintendent  
USD 355 Ellinwood Public Schools  
300 N. Schiller  
Ellinwood, KS 67526

FINAL AUDITED LEGAL MAX

Dear Mr. Jacobs,

For the 2021-2022 school year, the legal general fund is **\$3,940,334** and the legal local option budget (LOB) is **\$1,300,236**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 355 Ellinwood Public Schools**  
**2021-2022 Legal Maximum General Fund and LOB Budget**  
*(Computed using \$4,706 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
447.5	436.9	413.0	436.9	0.0	436.9	191.2	0.0	12.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
61.5	0.0	0.0	14.6	0.0	0.0	120.5	0.0	837.3	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,940,334	4,322,461	3,940,334	0	3,940,334	3,940,110	33.00%	1,300,236	1,426,439	1,300,236

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Clay Murphy, Superintendent  
USD 356 Conway Springs  
110 N. Monnet  
Conway Springs, KS 67031

FINAL AUDITED LEGAL MAX

Dear Mr. Murphy,

For the 2021-2022 school year, the legal general fund is **\$3,705,034** and the legal local option budget (LOB) is **\$1,165,111**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 356 Conway Springs**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
430.0	418.9	398.1	418.9	3.0	421.9	186.8	0.0	6.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
41.6	0.0	0.0	32.8	0.0	0.0	97.3	0.0	787.3	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,705,034	3,862,685	3,705,034	0	3,705,034	3,758,422	31.00%	1,165,111	1,197,414	1,165,111

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
www.ksde.org

June 22, 2022

Kelly Arnberger, Superintendent  
USD 357 Belle Plaine  
Box 760  
Belle Plaine, KS 67013-0760

FINAL AUDITED LEGAL MAX

Dear Dr. Arnberger,

For the 2021-2022 school year, the legal general fund is **\$5,263,180** and the legal local option budget (LOB) is **\$1,781,651**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 357 Belle Plaine**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
602.3	596.8	566.2	596.8	8.0	604.8	230.2	0.0	6.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
71.1	0.0	0.0	33.7	0.0	0.0	164.9	0.0	1,111.2	33,873
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,263,180	5,419,467	5,263,180	0	5,263,180	5,398,941	33.00%	1,781,651	1,834,141	1,781,651

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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

June 22, 2022

Cathi Wilson, Superintendent  
USD 358 Oxford  
Box 970  
Oxford, KS 67119-0937

FINAL AUDITED LEGAL MAX

Dear Dr. Wilson,

For the 2021-2022 school year, the legal general fund is **\$3,753,065** and the legal local option budget (LOB) is **\$1,046,398**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

***The final legal maximum general fund is based on actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 358 Oxford**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
375.9	359.5	323.3	359.5	3.5	363.0	168.0	0.0	10.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
53.7	0.0	0.0	22.3	0.0	0.0	130.1	0.0	747.5	236,216
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,753,951	3,910,582	3,753,951	-886	3,753,065	3,517,952	30.00%	1,055,386	1,046,398	1,046,398

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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