June 30, 2022

Justin B Henry, Superintendent
USD 265 Goddard
P.O. Box 249
Goddard, KS 67052-0249

Dear Dr. Henry,

For the 2021-2022 school year, the legal general fund is $40,621,914 and the legal local option budget (LOB) is $13,258,443. 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 recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 265 Goddard

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

*(Computed using $4,706 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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#### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 7 plus current Preschool-Aged At Risk (3yr & 4yr old).
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-risk.
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.
June 30, 2022

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

Dear Ms. Brenn,

For the 2021-2022 school year, the legal general fund is $7,282,907 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.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 315 Colby Public Schools

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

(Computed using $4,706 BASE)

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<tr>
<td>At-Risk WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2021-2022 Adj. Legal General Fund Budget</td>
<td>2021-2022 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2021-2022 Legal Max LOB Budget</td>
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