Dear Mr. Damman,

For the 2021-2022 school year, the legal general fund is $4,711,980 and the legal local option budget (LOB) is $1,471,707. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
</table>

| 491.5 | 467.0 | 422.5 | 467.0 | 0.0 | 467.0 | 199.6 | 1.5 | 9.1 |

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) 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>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
</tbody>
</table>

| 65.3 | 2.2 | 0.0 | 61.8 | 0.0 | 0.0 | 202.3 | 0.0 | 1,008.8 | 30,000 |

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2021-2022 Adj. Legal General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2021-2022 LOB Base</td>
<td>2021-2022 LOB Authorized Percent</td>
<td>Computed Legal Max LOB Budget</td>
<td>Adopted Legal Max LOB Budget</td>
<td></td>
</tr>
</tbody>
</table>

| 4,777,413 | 5,096,244 | 4,777,413 | -65,433 | 4,711,980 | 4,747,442 | 31.00% | 1,471,707 | 1,564,345 | 1,471,707 |

### Column Notes

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Mike Waters, Superintendent  
USD 102 Cimarron-Ensign  
PO Box 489  
Cimarron, KS 67835-0489

Dear Dr. Waters,

For the 2021-2022 school year, the legal general fund is $5,586,022 and the legal local option budget (LOB) is $1,679,427. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. *If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>659.1</td>
<td>654.4</td>
<td>633.0</td>
<td>654.4</td>
<td>5.5</td>
<td>659.9</td>
<td>238.8</td>
<td>35.2</td>
<td>18.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>87.1</td>
<td>0.0</td>
<td>0.0</td>
<td>32.3</td>
<td>0.0</td>
<td>0.0</td>
<td>115.4</td>
<td>0.0</td>
<td>1,187.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,586,022</td>
<td>5,756,379</td>
<td>5,586,022</td>
<td>0</td>
<td>5,586,022</td>
<td>5,586,120</td>
<td>31.00%</td>
<td>1,731,697</td>
<td>1,679,427</td>
<td>1,679,427</td>
</tr>
</tbody>
</table>

### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Sherri Edmundson, Interim Superintendent
USD 103 Cheylin
Box 28
Bird City, KS 67731-0028

Dear Mrs. Edmundson,

For the 2021-2022 school year, the legal general fund is $1,762,868 and the legal local option budget (LOB) is $552,657. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Dale Brungardt, Director  
School Finance

cc: District Clerk  
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 103 Cheylin**

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>126.5</td>
<td>143.0</td>
<td>144.0</td>
<td>144.0</td>
<td>0.0</td>
<td>144.0</td>
<td>129.3</td>
<td>5.9</td>
<td>4.1</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<tr>
<td>At-Risk 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>
</tr>
<tr>
<td>29.5</td>
<td>3.5</td>
<td>0.0</td>
<td>22.1</td>
<td>0.0</td>
<td>0.0</td>
<td>36.2</td>
<td>0.0</td>
<td>374.6</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<td>1,762,868</td>
<td>1,809,928</td>
<td>1,762,868</td>
<td>0</td>
<td>1,762,868</td>
<td>1,782,765</td>
<td>31.00%</td>
<td>552,657</td>
<td>567,246</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Eric Stoddard, Superintendent
USD 105 Rawlins County
205 North 4th Street Suite 1
Atwood, KS 67730-1708

Dear Mr. Stoddard,

For the 2021-2022 school year, the legal general fund is $3,439,145 and the legal local option budget (LOB) is $1,066,154. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using $4,706 BASE)

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>353.9</td>
<td>364.0</td>
<td>341.0</td>
<td>364.0</td>
<td>0.0</td>
<td>364.0</td>
<td>168.3</td>
<td>5.2</td>
<td>9.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>69.7</td>
<td>4.7</td>
<td>0.0</td>
<td>40.7</td>
<td>0.0</td>
<td>0.0</td>
<td>78.7</td>
<td>0.0</td>
<td>740.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>3,484,793</td>
<td>3,439,145</td>
<td>3,439,145</td>
<td>0</td>
<td>3,439,145</td>
<td>3,484,856</td>
<td>31.00%</td>
<td>1,080,305</td>
<td>1,066,154</td>
<td>1,066,154</td>
</tr>
</tbody>
</table>

**Column Notes:**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Jeff Jones, Superintendent
USD 106 Western Plains
100 School St.
Ransom, KS 67572

Dear Mr. Jones,

For the 2021-2022 school year, the legal general fund is $1,403,723 and the legal local option budget (LOB) is $481,827. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk  
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>99.5</td>
<td>109.5</td>
<td>104.5</td>
<td>109.5</td>
<td>3.5</td>
<td>113.0</td>
<td>110.7</td>
<td>5.1</td>
<td>7.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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) Virtual State Aid</td>
</tr>
<tr>
<td>25.7</td>
<td>4.1</td>
<td>0.0</td>
<td>11.7</td>
<td>0.0</td>
<td>0.0</td>
<td>22.9</td>
<td>0.0</td>
<td>301.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,416,506</td>
<td>1,494,155</td>
<td>1,416,506</td>
<td>-12,783</td>
<td>1,403,723</td>
<td>1,460,081</td>
<td>33.00%</td>
<td>481,827</td>
<td>507,451</td>
<td>481,827</td>
</tr>
</tbody>
</table>

#### Column Notes

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Rex Boley, Superintendent
USD 107 Rock Hills
109 E. Main Street
Mankato, KS 66956

Dear Mr. Boley,

For the 2021-2022 school year, the legal general fund is $3,319,142 and the legal local option budget (LOB) is $1,028,900. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>293.5</td>
<td>316.0</td>
<td>328.2</td>
<td>328.2</td>
<td>6.5</td>
<td>334.7</td>
<td>158.1</td>
<td>0.0</td>
<td>10.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>68.2</td>
<td>1.7</td>
<td>0.0</td>
<td>56.1</td>
<td>0.0</td>
<td>0.0</td>
<td>93.4</td>
<td>0.0</td>
<td>722.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
</tr>
<tr>
<td>3,398,673</td>
<td>3,319,142</td>
<td>3,319,142</td>
<td>0</td>
<td>3,319,142</td>
<td>3,398,563</td>
<td>31.00%</td>
<td>1,053,555</td>
<td>1,028,900</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Denise O’Dea, Superintendent
USD 108 Washington Co. Schools
101 West College
Washington, KS 66968

Dear Ms. O’Dea,

For the 2021-2022 school year, the legal general fund is $3,421,262 and the legal local option budget (LOB) is $1,118,096. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

_Kansas leads the world in the success of each student._
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
November 23, 2021

**USD 108 Washington Co. Schools**

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>327.3</td>
<td>350.7</td>
<td>365.1</td>
<td>365.1</td>
<td>2.0</td>
<td>367.1</td>
<td>169.4</td>
<td>4.1</td>
<td>8.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>59.0</td>
<td>0.0</td>
<td>0.0</td>
<td>41.4</td>
<td>0.0</td>
<td>0.0</td>
<td>77.1</td>
<td>0.0</td>
<td>727.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,421,262</td>
<td>3,522,912</td>
<td>3,421,262</td>
<td>0</td>
<td>3,421,262</td>
<td>3,606,760</td>
<td>31.00%</td>
<td>1,118,096</td>
<td>1,145,231</td>
<td>1,118,096</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Larry Lyder, Superintendent
USD 109 Republic County
P.O. Box 469
Belleville, KS 66935-0469

Dear Mr. Lyder,

For the 2021-2022 school year, the legal general fund is $4,611,409 and the legal local option budget (LOB) is $1,425,550. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 109 Republic County
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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>515.4</td>
<td>514.7</td>
<td>477.4</td>
<td>514.7</td>
<td>2.0</td>
<td>516.7</td>
<td>212.1</td>
<td>0.9</td>
<td>9.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>90.0</td>
<td>3.4</td>
<td>0.0</td>
<td>46.9</td>
<td>0.0</td>
<td>0.0</td>
<td>100.9</td>
<td>0.0</td>
<td>979.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,611,409</td>
<td>4,685,764</td>
<td>4,611,409</td>
<td>0</td>
<td>4,611,409</td>
<td>4,751,834</td>
<td>30.00%</td>
<td>1,425,550</td>
<td>1,447,857</td>
<td>1,425,550</td>
</tr>
</tbody>
</table>

**Column Notes**
- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Keith Hall, Superintendent
USD 110 Thunder Ridge Schools
PO Box 188
Kensington, KS 66951-0188

Dear Mr. Hall,

For the 2021-2022 school year, the legal general fund is $2,209,114 and the legal local option budget (LOB) is $701,505. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

*Kansas leads the world in the success of each student.*
USD 110 Thunder Ridge Schools
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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>196.0</td>
<td>190.1</td>
<td>178.0</td>
<td>190.1</td>
<td>2.0</td>
<td>192.1</td>
<td>148.0</td>
<td>0.0</td>
<td>5.4</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>25.7</td>
<td>0.0</td>
<td>0.0</td>
<td>38.7</td>
<td>0.0</td>
<td>0.0</td>
<td>57.4</td>
<td>0.0</td>
<td>467.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,209,114</td>
<td>2,252,292</td>
<td>2,209,114</td>
<td>0</td>
<td>2,209,114</td>
<td>2,262,920</td>
<td>31.00%</td>
<td>701,505</td>
<td>717,990</td>
<td>701,505</td>
</tr>
</tbody>
</table>

Column Notes
- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Mike Newman, Superintendent
USD 111 Doniphan West Schools
PO Box 308
Highland, KS 66035

Dear Mr. Newman,

For the 2021-2022 school year, the legal general fund is $3,101,254 and the legal local option budget (LOB) is $1,002,502. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

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

(Computed using $4,706 BASE)

### Table

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>316.0</td>
<td>318.7</td>
<td>290.5</td>
<td>318.7</td>
<td>3.5</td>
<td>322.2</td>
<td>153.6</td>
<td>0.2</td>
<td>6.0</td>
</tr>
</tbody>
</table>

### Col 20 - Col 39

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>39.2</td>
<td>0.0</td>
<td>0.0</td>
<td>48.0</td>
<td>0.0</td>
<td>0.0</td>
<td>89.8</td>
<td>0.0</td>
<td>659.0</td>
</tr>
</tbody>
</table>

### Col 41 - Col 53

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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. Local Option Budget</td>
<td>2021-2022 Local Option Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2021-2022 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>3,101,254</td>
<td>3,321,495</td>
<td>3,101,254</td>
<td>0</td>
<td>3,101,254</td>
<td>3,233,876</td>
<td>31.00%</td>
<td>1,002,502</td>
<td>1,070,776</td>
<td>1,002,502</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Greg Clark, Superintendent
USD 112 Central Plains
P.O. Box 168
Holyrood, KS 67450-0168

Dear Mr. Clark,

For the 2021-2022 school year, the legal general fund is $5,851,788 and the legal local option budget (LOB) is $1,440,336. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>456.0</td>
<td>428.0</td>
<td>433.5</td>
<td>433.5</td>
<td>4.5</td>
<td>438.0</td>
<td>191.5</td>
<td>0.0</td>
<td>9.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>78.4</td>
<td>1.5</td>
<td>0.0</td>
<td>62.7</td>
<td>0.0</td>
<td>119.5</td>
<td>0.0</td>
<td>901.4</td>
<td>1,609,800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,851,788</td>
<td>5,868,427</td>
<td>5,851,788</td>
<td>0</td>
<td>5,851,788</td>
<td>4,365,597</td>
<td>33.00%</td>
<td>1,440,647</td>
<td>1,440,336</td>
<td>1,440,336</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Todd Evans, Superintendent
USD 113 Prairie Hills
1619 S. Old HWY 75
Sabetha, KS 66534-2898

Dear Mr. Evans,

For the 2021-2022 school year, the legal general fund is **$8,179,992** and the legal local option budget (LOB) is **$2,785,289**. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 113 Prairie Hills**

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,072.3</td>
<td>1,053.5</td>
<td>1,044.2</td>
<td>1,053.5</td>
<td>16.0</td>
<td>1,069.5</td>
<td>238.2</td>
<td>0.0</td>
<td>24.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>128.3</td>
<td>4.8</td>
<td>0.0</td>
<td>94.3</td>
<td>0.0</td>
<td>0.0</td>
<td>179.6</td>
<td>0.0</td>
<td>1,739.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,189,675</td>
<td>8,224,734</td>
<td>8,189,675</td>
<td>-9,683</td>
<td>8,179,992</td>
<td>8,440,271</td>
<td>33.00%</td>
<td>2,785,289</td>
<td>2,790,259</td>
<td>2,785,289</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

John Whetzal, Superintendent
USD 114 Riverside
PO Box 49
Elwood, KS 66024

Dear Mr. Whetzal,

For the 2021-2022 school year, the legal general fund is $5,305,201 and the legal local option budget (LOB) is $1,659,361. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 114 Riverside

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>580.0</td>
<td>563.4</td>
<td>577.3</td>
<td>577.3</td>
<td>7.0</td>
<td>584.3</td>
<td>226.5</td>
<td>0.0</td>
<td>11.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>83.7</td>
<td>0.0</td>
<td>0.0</td>
<td>56.0</td>
<td>0.0</td>
<td>0.0</td>
<td>175.2</td>
<td>0.0</td>
<td>1,137.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,369,620</td>
<td>5,818,805</td>
<td>5,369,620</td>
<td>-64,419</td>
<td>5,305,201</td>
<td>5,352,779</td>
<td>31.00%</td>
<td>1,659,361</td>
<td>1,788,179</td>
<td>1,659,361</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Darrel Kohlman, Superintendent
USD 115 Nemaha Central
318 Main Street
Seneca, KS 66538-1924

Dear Mr. Kohlman,

For the 2021-2022 school year, the legal general fund is $5,259,373 and the legal local option budget (LOB) is $1,648,262. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 115 Nemaha Central

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>564.4</td>
<td>595.3</td>
<td>591.6</td>
<td>595.3</td>
<td>16.5</td>
<td>611.8</td>
<td>231.4</td>
<td>1.5</td>
<td>16.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>61.5</td>
<td>0.0</td>
<td>0.0</td>
<td>55.5</td>
<td>0.0</td>
<td>0.0</td>
<td>151.9</td>
<td>0.0</td>
<td>1,130.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,320,133</td>
<td>5,316,839</td>
<td>5,316,839</td>
<td>-57,466</td>
<td>5,259,373</td>
<td>5,320,268</td>
<td>31.00%</td>
<td>1,649,283</td>
<td>1,648,262</td>
<td>1,648,262</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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 - Adjusted Legal General Fund: Column 43 less Column 47
Col 53 - Legal LOB: Lesser of Column 51 or Column 52.
November 23, 2021

John Niehues, Superintendent  
USD 200 Greeley County Schools  
400 W Lawrence St  
Tribune, KS 67879

Dear Mr. Niehues,

For the 2021-2022 school year, the legal general fund is $2,385,001 and the legal local option budget (LOB) is $739,850. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 200 Greeley County Schools

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>250.0</td>
<td>234.2</td>
<td>234.6</td>
<td>234.6</td>
<td>2.5</td>
<td>237.1</td>
<td>154.3</td>
<td>9.3</td>
<td>5.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>44.0</td>
<td>1.6</td>
<td>0.0</td>
<td>20.3</td>
<td>0.0</td>
<td>0.0</td>
<td>34.9</td>
<td>0.0</td>
<td>506.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,385,001</td>
<td>2,488,062</td>
<td>2,385,001</td>
<td>0</td>
<td>2,385,001</td>
<td>2,386,612</td>
<td>31.00%</td>
<td>739,850</td>
<td>746,902</td>
<td>739,850</td>
</tr>
</tbody>
</table>

#### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Jason Dandoy, Superintendent
USD 202 Turner-Kansas City
800 S 55th St
Kansas City, KS 66106-1566

Dear Dr. Dandoy,

For the 2021-2022 school year, the legal general fund is $30,343,976 and the legal local option budget (LOB) is $9,377,250. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After Kansas leads the world in the success of each student.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 202 Turner-Kansas City

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>3,899.5</td>
<td>3,899.8</td>
<td>3,681.8</td>
<td>3,893.8</td>
<td>68.5</td>
<td>3,908.3</td>
<td>136.9</td>
<td>138.4</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>1,025.1</td>
<td>222.4</td>
<td>0.0</td>
<td>185.1</td>
<td>0.0</td>
<td>0.0</td>
<td>713.9</td>
<td>1.0</td>
<td>6,428.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>30,343,976</td>
<td>30,893,564</td>
<td>30,343,976</td>
<td>0</td>
<td>30,343,976</td>
<td>30,249,195</td>
<td>31.00%</td>
<td>9,377,250</td>
<td>9,532,036</td>
</tr>
</tbody>
</table>

**Column Notes**

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Jessica Dain, Superintendent
USD 203 Piper-Kansas City
3130 N 122nd St Suite A
Kansas City, KS 66109-9387

Dear Dr. Dain,

For the 2021-2022 school year, the legal general fund is $17,215,019 and the legal local option budget (LOB) is $5,680,989. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 203 Piper-Kansas City
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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,314.0</td>
<td>2,435.5</td>
<td>2,465.2</td>
<td>2,465.2</td>
<td>0.0</td>
<td>2,465.2</td>
<td>86.4</td>
<td>26.5</td>
<td>82.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>119.5</td>
<td>0.0</td>
<td>0.0</td>
<td>192.3</td>
<td>0.0</td>
<td>70.6</td>
<td>614.7</td>
<td>0.0</td>
<td>3,658.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>17,215,019</td>
<td>17,370,962</td>
<td>17,215,019</td>
<td>0</td>
<td>17,215,019</td>
<td>17,215,119</td>
<td>33.00%</td>
<td>5,680,989</td>
<td>5,707,701</td>
<td>5,680,989</td>
</tr>
</tbody>
</table>

Column Notes
Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
For the 2021-2022 school year, the legal general fund is $19,930,140 and the legal local option budget (LOB) is $6,489,022. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## 2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using $4,706 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</th>
<th>Col 2</th>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</th>
<th>Col 3</th>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</th>
<th>Col 4</th>
<th>Adjusted Enrollment (9/20 + 2/20)</th>
<th>Col 5</th>
<th>Preschool-Aged At-Risk (4yr Old)</th>
<th>Col 6</th>
<th>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</th>
<th>Col 7</th>
<th>Low &amp; High Enrollment WTD FTE</th>
<th>Col 8</th>
<th>Bilingual (max Hrs or Hdcnt) WTD FTE</th>
<th>Col 9</th>
<th>Career/ Tech Ed WTD FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,591.3</td>
<td></td>
<td>2,621.5</td>
<td></td>
<td>2,515.9</td>
<td></td>
<td>2,621.5</td>
<td></td>
<td>20.5</td>
<td></td>
<td>2,642.0</td>
<td></td>
<td>92.6</td>
<td></td>
<td>25.9</td>
<td></td>
<td>117.5</td>
</tr>
<tr>
<td></td>
<td>421.1</td>
<td></td>
<td>14.2</td>
<td></td>
<td>59.0</td>
<td></td>
<td>0.0</td>
<td></td>
<td>841.1</td>
<td></td>
<td>0.0</td>
<td></td>
<td>4,213.4</td>
<td></td>
<td>417.0</td>
<td></td>
<td>101,880</td>
</tr>
<tr>
<td></td>
<td>Computed General Fund</td>
<td></td>
<td>Adopted General Fund</td>
<td></td>
<td>Prior Year Total Reductions</td>
<td></td>
<td>2021-2022 Adj. Legal General Fund</td>
<td></td>
<td>2021-2022 LOB Authorized Percent</td>
<td></td>
<td>Computed Local Option Budget</td>
<td></td>
<td>Adopted Local Option Budget</td>
<td></td>
<td>2021-2022 Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19,930,140</td>
<td></td>
<td>19,930,140</td>
<td></td>
<td>19,930,140</td>
<td></td>
<td>19,930,140</td>
<td></td>
<td>19,828,391</td>
<td></td>
<td>33.00%</td>
<td></td>
<td>6,543,369</td>
<td></td>
<td>6,489,022</td>
<td></td>
<td>6,489,022</td>
</tr>
</tbody>
</table>

### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Joel Lovesee, Superintendent
USD 205 Bluestem
625 S. Mill Road
Leon, KS 67074

Dear Mr. Lovesee,

For the 2021-2022 school year, the legal general fund is $4,478,396 and the legal local option budget (LOB) is $1,511,622. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**PRELIMINARY LEGAL MAX**

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>496.0</td>
<td>483.2</td>
<td>476.6</td>
<td>483.2</td>
<td>0.0</td>
<td>483.2</td>
<td>203.9</td>
<td>0.9</td>
<td>23.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities 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>Virtual State Aid</td>
</tr>
<tr>
<td>80.8</td>
<td>0.2</td>
<td>0.0</td>
<td>69.3</td>
<td>0.0</td>
<td>0.0</td>
<td>132.9</td>
<td>0.0</td>
<td>995.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,682,470</td>
<td>4,615,820</td>
<td>4,615,820</td>
<td>-137,424</td>
<td>4,478,396</td>
<td>4,682,323</td>
<td>33.00%</td>
<td>1,545,167</td>
<td>1,511,622</td>
<td>1,511,622</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Joe Gerber, Superintendent
USD 206 Remington-Whitewater
Box 243
Whitewater, KS 67154

Dear Mr. Gerber,

For the 2021-2022 school year, the legal general fund is $4,368,506 and the legal local option budget (LOB) is $1,445,678. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund/School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 206 Remington-Whitewater

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>492.9</td>
<td>460.8</td>
<td>454.0</td>
<td>460.8</td>
<td>3.5</td>
<td>464.3</td>
<td>198.9</td>
<td>2.2</td>
<td>5.3</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density At-Risk</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>Virtual State Aid</td>
</tr>
<tr>
<td>58.6</td>
<td>0.0</td>
<td>0.0</td>
<td>69.6</td>
<td>0.0</td>
<td>0.0</td>
<td>132.0</td>
<td>0.0</td>
<td>930.9</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<td>4,380,815</td>
<td>4,480,583</td>
<td>4,380,815</td>
<td>-12,309</td>
<td>4,368,506</td>
<td>4,380,843</td>
<td>33.00%</td>
<td>1,445,678</td>
<td>1,478,602</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Keith A. Mispagel, Superintendent
USD 207 Ft Leavenworth
207 Education Way
Fort Leavenworth, KS 66027-1425

Dear Dr. Mispagel,

For the 2021-2022 school year, the legal general fund is $9,901,247 and the legal local option budget (LOB) is $3,265,829. 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
## November 23, 2021

**USD 207 Ft Leavenworth**

### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,756.5</td>
<td>1,716.0</td>
<td>1,429.3</td>
<td>1,716.0</td>
<td>0.0</td>
<td>1,716.0</td>
<td>60.1</td>
<td>15.2</td>
<td>0.0</td>
</tr>
</tbody>
</table>

### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 9 - Column 4 plus current Preschool-Aged At Risk (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 39 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.

**Legal LOB: Lesser of Column 51 or Column 52.**
November 23, 2021

Tavis Desormiers, Superintendent
USD 208 WaKeeney
527 Russell Ave
WaKeeney, KS 67672-2108

Dear Mr. Desormiers,

For the 2021-2022 school year, the legal general fund is $3,487,146 and the legal local option budget (LOB) is $1,165,157. 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.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
## 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>375.5</td>
<td>384.5</td>
<td>355.1</td>
<td>384.5</td>
<td>1.5</td>
<td>386.0</td>
<td>175.6</td>
<td>0.0</td>
<td>14.6</td>
</tr>
<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>
</tr>
<tr>
<td>39.2</td>
<td>0.0</td>
<td>0.0</td>
<td>26.5</td>
<td>0.0</td>
<td>0.0</td>
<td>99.1</td>
<td>0.0</td>
<td>741.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,487,146</td>
<td>3,512,088</td>
<td>3,487,146</td>
<td>0</td>
<td>3,487,146</td>
<td>3,530,779</td>
<td>33.00%</td>
<td>1,165,157</td>
<td>1,173,388</td>
<td>1,165,157</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
Dear Ms. Cook,

For the 2021-2022 school year, the legal general fund is $1,644,747 and the legal local option budget (LOB) is $548,293. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute.

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 209 Moscow Public Schools

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>159.2</td>
<td>148.9</td>
<td>128.0</td>
<td>148.9</td>
<td>2.0</td>
<td>150.9</td>
<td>132.7</td>
<td>9.4</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>KAMS FTE</td>
<td>WTD FTE</td>
<td>(incl SPED)</td>
</tr>
<tr>
<td>21.8</td>
<td>0.0</td>
<td>0.0</td>
<td>8.9</td>
<td>0.0</td>
<td>0.0</td>
<td>25.8</td>
<td>0.0</td>
<td>349.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>1,644,747</td>
<td>1,769,456</td>
<td>1,644,747</td>
<td>0</td>
<td>1,644,747</td>
<td>1,661,493</td>
<td>33.00%</td>
<td>548,293</td>
<td>589,447</td>
<td>548,293</td>
</tr>
</tbody>
</table>

#### Column Notes

- **Col 7** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9** - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Adrian Howie, Superintendent
USD 210 Hugoton Public Schools
529 S Main St
Hugoton, KS 67951

Dear Mr. Howie,

For the 2021-2022 school year, the legal general fund is $8,351,022 and the legal local option budget (LOB) is $2,571,790. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 210 Hugoton Public Schools

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>999.8</td>
<td>984.7</td>
<td>974.6</td>
<td>984.7</td>
<td>12.5</td>
<td>997.2</td>
<td>246.6</td>
<td>61.6</td>
<td>26.3</td>
</tr>
<tr>
<td><em>Col 20</em></td>
<td><em>Col 23</em></td>
<td><em>Col 25</em></td>
<td><em>Col 28</em></td>
<td><em>Col 29</em></td>
<td><em>Col 30</em></td>
<td><em>Col 32</em></td>
<td><em>Col 33</em></td>
<td><em>Col 39</em></td>
</tr>
<tr>
<td>At-Risk 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>Virtual State Aid</td>
</tr>
<tr>
<td>216.3</td>
<td>31.3</td>
<td>0.0</td>
<td>43.1</td>
<td>0.0</td>
<td>0.0</td>
<td>140.5</td>
<td>0.0</td>
<td>1,762.9</td>
</tr>
<tr>
<td><em>Col 41</em></td>
<td><em>Col 42</em></td>
<td><em>Col 43</em></td>
<td><em>Col 47</em></td>
<td><em>Col 48</em></td>
<td><em>Col 49</em></td>
<td><em>Col 50</em></td>
<td><em>Col 51</em></td>
<td><em>Col 52</em></td>
</tr>
<tr>
<td><em>Computed General Fund</em></td>
<td><em>Adopted General Fund</em></td>
<td><em>Legal Max General Fund (before reductions)</em></td>
<td><em>Prior Year Total Reductions</em></td>
<td><em>2021-2022 Adj. Legal General Fund Budget</em></td>
<td><em>2021-2022 LOB Authorized Percent</em></td>
<td><em>Computed Local Option Budget</em></td>
<td><em>Adopted Local Option Budget</em></td>
<td><em>2021-2022 Legal Max LOB Budget</em></td>
</tr>
<tr>
<td>8,351,022</td>
<td>8,465,739</td>
<td>8,351,022</td>
<td>0</td>
<td>8,351,022</td>
<td>8,296,096</td>
<td>31.00%</td>
<td>2,571,790</td>
<td>2,608,553</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Corey Roy, Superintendent
USD 211 Norton Community Schools
105. E. Waverly
Norton, KS 67654

Dear Mr. Roy,

For the 2021-2022 school year, the legal general fund is $5,721,084 and the legal local option budget (LOB) is $1,772,017. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. *If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 211 Norton Community Schools**

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>672.0</td>
<td>653.7</td>
<td>618.5</td>
<td>653.7</td>
<td>0.0</td>
<td>653.7</td>
<td>238.0</td>
<td>1.1</td>
<td>16.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>84.7</td>
<td>0.0</td>
<td>0.0</td>
<td>35.7</td>
<td>0.0</td>
<td>0.0</td>
<td>185.5</td>
<td>1.0</td>
<td>1,215.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,721,084</td>
<td>5,752,144</td>
<td>5,721,084</td>
<td>0</td>
<td>5,721,084</td>
<td>5,716,183</td>
<td>31.00%</td>
<td>1,772,017</td>
<td>1,781,645</td>
<td>1,772,017</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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 - Revisions 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.
November 23, 2021

Ken Tharman, Superintendent
USD 212 Northern Valley
PO Box 217
Almena, KS 67622

Dear Mr. Tharman,

For the 2021-2022 school year, the legal general fund is $1,610,864 and the legal local option budget (LOB) is $523,742. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## 2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using $4,706 BASE)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>144.0</td>
<td>135.4</td>
<td>122.7</td>
<td>135.4</td>
<td>0.0</td>
<td>135.4</td>
<td>124.6</td>
<td>0.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>At-Risk (Free Lunch) WTD FTE</th>
<th>High Density At-Risk Facilities WTD FTE</th>
<th>School Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
<th>Total WTD FTE (incl SPED)</th>
<th>Virtual State Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.7</td>
<td>2.0</td>
<td>0.0</td>
<td>14.3</td>
<td>0.0</td>
<td>0.0</td>
<td>35.8</td>
<td>0.0</td>
<td>342.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1,610,864</td>
<td>1,634,394</td>
<td>1,610,864</td>
<td>0</td>
<td>1,610,864</td>
<td>1,689,489</td>
<td>31.00%</td>
<td>523,742</td>
<td>531,036</td>
<td>523,742</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 10 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 12 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 14 - Higher of USD level or School level high density at-risk.
- Col 17 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 18 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 19 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 20 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.
November 23, 2021

David Younger, Superintendent
USD 214 Ulysses
111 S. Baughman
Ulysses, KS 67880-2402

Dear Mr. Younger,

For the 2021-2022 school year, the legal general fund is $11,542,909 and the legal local option budget (LOB) is $3,541,337. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,545.0</td>
<td>1,530.0</td>
<td>1,508.9</td>
<td>1,530.0</td>
<td>16.0</td>
<td>1,546.0</td>
<td>94.1</td>
<td>94.7</td>
<td>39.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>332.5</td>
<td>56.0</td>
<td>0.0</td>
<td>53.3</td>
<td>0.0</td>
<td>0.0</td>
<td>211.1</td>
<td>0.0</td>
<td>2,427.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>11,542,909</td>
<td>11,799,923</td>
<td>11,542,909</td>
<td>0</td>
<td>11,542,909</td>
<td>11,423,667</td>
<td>31.00%</td>
<td>3,541,337</td>
<td>3,639,956</td>
<td>3,541,337</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Martin Stessman, Superintendent  
USD 215 Lakin  
1003 W Kingman  
Lakin, KS 67860

Dear Dr. Stessman,

For the 2021-2022 school year, the legal general fund is $5,558,257 and the legal local option budget (LOB) is $1,723,080. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
### USD 215 Lakin

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>641.0</td>
<td>668.0</td>
<td>615.0</td>
<td>668.0</td>
<td>0.5</td>
<td>668.5</td>
<td>240.0</td>
<td>20.7</td>
<td>6.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>118.1</td>
<td>10.3</td>
<td>0.0</td>
<td>23.7</td>
<td>0.0</td>
<td>0.0</td>
<td>93.5</td>
<td>0.0</td>
<td>1,181.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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 Base General Fund</td>
<td>Computed Local Option Authorized Percent</td>
<td>Adopted Local Option Budget</td>
<td>2021-2022 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>5,558,257</td>
<td>5,744,614</td>
<td>5,558,257</td>
<td>0</td>
<td>5,558,257</td>
<td>5,558,324</td>
<td>31.00%</td>
<td>1,723,080</td>
<td>1,780,851</td>
<td>1,723,080</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Tyson Eslinger, Superintendent
USD 216 Deerfield
803 Beech Street
Deerfield, KS 67838-0274

Dear Mr. Eslinger,

For the 2021-2022 school year, the legal general fund is $2,269,704 and the legal local option budget (LOB) is $770,667. 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
### USD 216 Deerfield

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>182.0</td>
<td>178.0</td>
<td>179.5</td>
<td>179.5</td>
<td>5.0</td>
<td>184.5</td>
<td>145.8</td>
<td>32.2</td>
<td>9.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk 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>Virtual State Aid</td>
</tr>
<tr>
<td>68.2</td>
<td>14.8</td>
<td>0.0</td>
<td>6.3</td>
<td>0.0</td>
<td>0.0</td>
<td>28.2</td>
<td>0.0</td>
<td>489.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,303,587</td>
<td>2,269,704</td>
<td>2,269,704</td>
<td>0</td>
<td>2,269,704</td>
<td>2,376,767</td>
<td>33.00%</td>
<td>784,333</td>
<td>770,667</td>
</tr>
</tbody>
</table>

### Column Notes

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

Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

John Barrett, Superintendent
USD 217 Rolla
Box 167
Rolla, KS 67954-0167

Dear Mr. Barrett,

For the 2021-2022 school year, the legal general fund is $1,322,857 and the legal local option budget (LOB) is $456,105. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
 School Finance

cc:  District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 217 Rolla

#### 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>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 11</th>
<th>Col 12</th>
<th>Col 13</th>
<th>Col 14</th>
<th>Col 15</th>
<th>Col 16</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>113.0</td>
<td>109.0</td>
<td>108.0</td>
<td>109.0</td>
<td>1.0</td>
<td>110.0</td>
<td>108.7</td>
<td>5.1</td>
<td>1.8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 21</th>
<th>Col 22</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 25</th>
<th>Col 26</th>
<th>Col 27</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 31</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 34</th>
<th>Col 35</th>
</tr>
</thead>
<tbody>
<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>
<td>Virtual State Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.2</td>
<td>4.7</td>
<td>0.0</td>
<td>9.1</td>
<td>0.0</td>
<td>0.0</td>
<td>18.5</td>
<td>0.0</td>
<td>281.1</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
<th>Col 46</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,322,857</td>
<td>1,387,329</td>
<td>1,322,857</td>
<td>0</td>
<td>1,322,857</td>
<td>1,382,136</td>
<td>33.00%</td>
<td>456,105</td>
<td>477,381</td>
<td>456,105</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Rex Richardson, Superintendent
USD 218 Elkhart
PO Box 999
Elkhart, KS 67950

Dear Mr. Richardson,

For the 2021-2022 school year, the legal general fund is $10,334,902 and the legal local option budget (LOB) is $1,199,680. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 218 Elkhart

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>407.2</td>
<td>426.2</td>
<td>389.5</td>
<td>426.2</td>
<td>6.5</td>
<td>432.7</td>
<td>190.0</td>
<td>20.8</td>
<td>10.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities 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>Virtual State Aid</td>
</tr>
<tr>
<td>71.6</td>
<td>4.8</td>
<td>0.0</td>
<td>9.1</td>
<td>0.0</td>
<td>0.0</td>
<td>62.7</td>
<td>0.0</td>
<td>802.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,334,902</td>
<td>12,283,628</td>
<td>10,334,902</td>
<td>0</td>
<td>10,334,902</td>
<td>3,869,935</td>
<td>31.00%</td>
<td>1,199,680</td>
<td>1,250,740</td>
<td>1,199,680</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Lance Custer, Superintendent
USD 219 Minneola
PO Box 157
Minneola, KS 67865-0157

Dear Mr. Custer,

For the 2021-2022 school year, the legal general fund is $2,380,765 and the legal local option budget (LOB) is $737,689. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>237.50</td>
<td>232.50</td>
<td>247.70</td>
<td>247.70</td>
<td>2.50</td>
<td>250.20</td>
<td>154.20</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk WTD FTE (Free Lunch)</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 Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>35.30</td>
<td>0.00</td>
<td>0.00</td>
<td>13.30</td>
<td>0.00</td>
<td>0.00</td>
<td>51.90</td>
<td>1.00</td>
<td>505.90</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,380,765</td>
<td>2,485,709</td>
<td>2,380,765</td>
<td>0</td>
<td>2,380,765</td>
<td>2,379,641</td>
<td>31.00%</td>
<td>737,689</td>
<td>770,221</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- 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.
November 23, 2021

Paula Rice, Superintendent
USD 220 Ashland
P.O. Box 187
Ashland, KS 67831-0187

Dear Mrs. Rice,

For the 2021-2022 school year, the legal general fund is $2,107,347 and the legal local option budget (LOB) is $662,350. 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute.

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 220 Ashland

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>207.3</td>
<td>200.7</td>
<td>186.1</td>
<td>200.7</td>
<td>0.0</td>
<td>200.7</td>
<td>150.0</td>
<td>3.0</td>
<td>8.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>32.9</td>
<td>1.8</td>
<td>0.0</td>
<td>15.2</td>
<td>0.0</td>
<td>0.0</td>
<td>36.0</td>
<td>0.0</td>
<td>447.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,107,347</td>
<td>2,202,408</td>
<td>2,107,347</td>
<td>0</td>
<td>2,107,347</td>
<td>2,136,612</td>
<td>31.00%</td>
<td>662,350</td>
<td>691,819</td>
<td>662,350</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 7** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9** - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Lee Schmidt, Superintendent
USD 223 Barnes
PO Box 188
Barnes, KS 66933-0188

Dear Mr. Schmidt,

For the 2021-2022 school year, the legal general fund is $3,484,793 and the legal local option budget (LOB) is $1,080,266. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
   President of Board

Enclosure
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/Tech</td>
</tr>
<tr>
<td>(excl Preschool</td>
<td>(excl Preschool</td>
<td>(excl Preschool</td>
<td>Enrollment</td>
<td>At-Risk (4yr Old)</td>
<td>Enrollment (incl</td>
<td>Hrs or Hdt</td>
<td>(max Hrs or</td>
<td>Ed</td>
</tr>
<tr>
<td>365.0</td>
<td>352.6</td>
<td>361.1</td>
<td>361.1</td>
<td>5.0</td>
<td>366.1</td>
<td>169.0</td>
<td>2.8</td>
<td>8.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>45.5</td>
<td>0.1</td>
<td>0.0</td>
<td>36.6</td>
<td>0.0</td>
<td>0.0</td>
<td>112.2</td>
<td>0.0</td>
<td>740.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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 Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2021-2022 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>3,484,793</td>
<td>3,605,267</td>
<td>3,484,793</td>
<td>0</td>
<td>3,484,793</td>
<td>3,484,728</td>
<td>31.00%</td>
<td>1,080,266</td>
<td>1,117,612</td>
<td>1,080,266</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 7: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- 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.
November 23, 2021

Art Baker, Superintendent
USD 224 Clifton-Clyde
616 North High, Suite 2
Clyde, KS 66938-9637

Dear Mr. Baker,

For the 2021-2022 school year, the legal general fund is $2,871,601 and the legal local option budget (LOB) is $907,875. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
   President of Board

Enclosure

_Kansas leads the world in the success of each student._
<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>311.5</td>
<td>314.0</td>
<td>289.8</td>
<td>314.0</td>
<td>1.0</td>
<td>315.0</td>
<td>150.9</td>
<td>0.0</td>
<td>12.4</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<tr>
<td>At-Risk 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>Virtual State Aid</td>
</tr>
<tr>
<td>31.5</td>
<td>0.0</td>
<td>0.0</td>
<td>38.6</td>
<td>0.0</td>
<td>0.0</td>
<td>61.8</td>
<td>0.0</td>
<td>610.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>2,871,601</td>
<td>2,932,309</td>
<td>2,871,601</td>
<td>0</td>
<td>2,871,601</td>
<td>2,928,628</td>
<td>31.00%</td>
<td>907,875</td>
<td>926,694</td>
<td>907,875</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Cherie Nicholson, Superintendent
USD 225 Fowler
Box 170
Fowler, KS 67844-0170

Dear Mrs. Nicholson,

For the 2021-2022 school year, the legal general fund is $1,348,269 and the legal local option budget (LOB) is $462,425. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

c:  District Clerk
    President of Board

Enclosure
<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>132.5</td>
<td>120.0</td>
<td>117.0</td>
<td>120.0</td>
<td>1.5</td>
<td>121.5</td>
<td>116.3</td>
<td>2.0</td>
<td>0.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>17.9</td>
<td>1.3</td>
<td>0.0</td>
<td>5.8</td>
<td>0.0</td>
<td>0.0</td>
<td>21.2</td>
<td>0.0</td>
<td>286.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,348,269</td>
<td>1,452,272</td>
<td>1,348,269</td>
<td>0</td>
<td>1,348,269</td>
<td>1,401,289</td>
<td>33.00%</td>
<td>462,425</td>
<td>496,746</td>
<td>462,425</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Kenneth Harshberger, Superintendent
USD 226 Meade
Box 400
Meade, KS 67864-0400

Dear Mr. Harshberger,

For the 2021-2022 school year, the legal general fund is $3,281,964 and the legal local option budget (LOB) is $1,110,127. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
### 2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using $4,706 BASE)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Col 1</td>
<td>Col 2</td>
<td>Col 3</td>
<td>Col 7</td>
<td>Col 8</td>
<td>Col 9</td>
<td>Col 10</td>
<td>Col 15</td>
<td>Col 17</td>
</tr>
<tr>
<td>379.0</td>
<td>370.9</td>
<td>332.0</td>
<td>370.9</td>
<td>2.5</td>
<td>373.4</td>
<td>171.5</td>
<td>4.3</td>
<td>7.3</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>55.7</td>
<td>0.0</td>
<td>0.0</td>
<td>19.0</td>
<td>0.0</td>
<td>0.0</td>
<td>66.2</td>
<td>0.0</td>
<td>697.4</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<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>
</tr>
<tr>
<td>3,281,964</td>
<td>3,340,789</td>
<td>3,281,964</td>
<td>0</td>
<td>3,281,964</td>
<td>3,364,021</td>
<td>33.00%</td>
<td>1,110,127</td>
<td>1,129,539</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- 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.
Dear Mr. Chaney,

For the 2021-2022 school year, the legal general fund is $2,667,646 and the legal local option budget (LOB) is $861,948. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure
USD 227 Hodgeman County Schools  
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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>280.5</td>
<td>282.0</td>
<td>293.5</td>
<td>293.5</td>
<td>0.0</td>
<td>293.5</td>
<td>147.2</td>
<td>0.9</td>
<td>3.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>31.9</td>
<td>0.0</td>
<td>0.0</td>
<td>45.6</td>
<td>0.0</td>
<td>0.0</td>
<td>53.3</td>
<td>0.0</td>
<td>576.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,710,656</td>
<td>2,766,187</td>
<td>2,710,656</td>
<td>-43,010</td>
<td>2,667,646</td>
<td>2,780,478</td>
<td>31.00%</td>
<td>861,948</td>
<td>879,163</td>
<td>861,948</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Tonya Merrigan, Superintendent
USD 229 Blue Valley
P.O. Box 23901
Overland Park, KS 66283-0901

Dear Dr. Merrigan,

For the 2021-2022 school year, the legal general fund is $151,839,459 and the legal local option budget (LOB) is $50,041,566. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>22,329.2</td>
<td>22,347.4</td>
<td>21,753.2</td>
<td>22,347.4</td>
<td>0.0</td>
<td>22,347.4</td>
<td>783.1</td>
<td>93.2</td>
<td>474.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>441.4</td>
<td>0.0</td>
<td>0.0</td>
<td>735.1</td>
<td>436.7</td>
<td>1,539.9</td>
<td>5,371.6</td>
<td>0.0</td>
<td>32,222.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>152,183,457</td>
<td>152,375,173</td>
<td>152,183,457</td>
<td>-343,998</td>
<td>151,839,459</td>
<td>151,641,108</td>
<td>33.00%</td>
<td>50,041,566</td>
<td>50,074,178</td>
<td>50,041,566</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Wayne Burke, Superintendent
USD 230 Spring Hill
17640 W 199th St
Spring Hill, KS 66083

Dear Dr. Burke,

For the 2021-2022 school year, the legal general fund is $34,657,890 and the legal local option budget (LOB) is $8,648,894. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.
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 230 Spring Hill

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,073.4</td>
<td>3,236.0</td>
<td>3,307.5</td>
<td>3,307.5</td>
<td>14.0</td>
<td>3,321.5</td>
<td>116.4</td>
<td>5.6</td>
<td>48.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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 (incl SPED) WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>152.0</td>
<td>0.0</td>
<td>0.0</td>
<td>184.3</td>
<td>796.9</td>
<td>0.0</td>
<td>944.1</td>
<td>0.0</td>
<td>5,669.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>34,657,890</td>
<td>39,245,119</td>
<td>34,657,890</td>
<td>0</td>
<td>34,657,890</td>
<td>26,208,771</td>
<td>33.00%</td>
<td>8,648,894</td>
<td>8,753,410</td>
<td>8,648,894</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Pam Stranathan, Superintendent
USD 231 Gardner Edgerton
PO Box 97
Gardner, KS 66030

Dear Mrs. Stranathan,

For the 2021-2022 school year, the legal general fund is $42,747,422 and the legal local option budget (LOB) is $14,105,127. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 231 Gardner Edgerton

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

(Computed using $4,006 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment Pre</td>
<td>School-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdtct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>5,882.1</td>
<td>5,955.7</td>
<td>5,681.6</td>
<td>5,955.7</td>
<td>10.0</td>
<td>5,965.7</td>
<td>209.0</td>
<td>34.0</td>
<td>135.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>533.9</td>
<td>0.0</td>
<td>0.0</td>
<td>168.0</td>
<td>196.4</td>
<td>124.5</td>
<td>1,715.9</td>
<td>1.0</td>
<td>9,083.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>42,747,422</td>
<td>43,010,016</td>
<td>42,747,422</td>
<td>0</td>
<td>42,747,422</td>
<td>42,742,810</td>
<td>33.00%</td>
<td>14,105,127</td>
<td>14,191,784</td>
<td>14,105,127</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Frank Harwood, Superintendent
USD 232 De Soto
35200 W. 91st Street
De Soto, KS 66018

Dear Mr. Harwood,

For the 2021-2022 school year, the legal general fund is $48,570,626 and the legal local option budget (LOB) is $16,008,526. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
## 2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using $4,706 BASE)

<table>
<thead>
<tr>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</th>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</th>
<th>Adjusted Enrollment</th>
<th>Preschool-Aged At-Risk (4yr Old)</th>
<th>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</th>
<th>Low &amp; High Enrollment WTD FTE</th>
<th>Bilingual (max Hrs or Hdct) WTD FTE</th>
<th>Career/Tech Ed WTD FTE</th>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,262.7</td>
<td>7,307.1</td>
<td>6,914.4</td>
<td>7,307.1</td>
<td>17.0</td>
<td>7,324.1</td>
<td>256.6</td>
<td>73.6</td>
<td>195.6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<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</td>
<td>Virtual State Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>239.6</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>474.6</td>
<td>1,501.7</td>
<td>0.0</td>
<td>10,308.3</td>
<td>62,550</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Col 53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Column Notes

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Brent Yeager, Superintendent
USD 233 Olathe
PO Box 2000
Olathe, KS 66063-2000

Dear Dr. Yeager,

For the 2021-2022 school year, the legal general fund is $231,820,318 and the legal local option budget (LOB) is $75,979,135. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 233 Olathe**

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>29,177.1</td>
<td>29,285.6</td>
<td>28,385.8</td>
<td>29,285.6</td>
<td>65.8</td>
<td>29,351.4</td>
<td>1,028.5</td>
<td>454.0</td>
<td>591.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual WTD FTE</td>
</tr>
<tr>
<td>2,544.4</td>
<td>115.6</td>
<td>0.0</td>
<td>721.0</td>
<td>4,043.4</td>
<td>2,345.7</td>
<td>7,729.2</td>
<td>0.0</td>
<td>48,924.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>231,820,318</td>
<td>234,491,619</td>
<td>231,820,318</td>
<td>0</td>
<td>231,820,318</td>
<td>230,239,802</td>
<td>33.00%</td>
<td>75,979,135</td>
<td>76,890,423</td>
<td>75,979,135</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Ted Hessong, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott, KS 66701-2097

Dear Mr. Hessong,

For the 2021-2022 school year, the legal general fund is $13,835,516 and the legal local option budget (LOB) is $4,280,794. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,863.0</td>
<td>1,823.1</td>
<td>1,726.1</td>
<td>1,823.1</td>
<td>17.0</td>
<td>1,840.1</td>
<td>64.5</td>
<td>1.7</td>
<td>48.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>419.1</td>
<td>79.5</td>
<td>0.0</td>
<td>108.0</td>
<td>0.0</td>
<td>0.0</td>
<td>409.6</td>
<td>0.0</td>
<td>2,970.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>14,130,114</td>
<td>13,835,516</td>
<td>13,835,516</td>
<td>0</td>
<td>13,835,516</td>
<td>13,980,311</td>
<td>31.00%</td>
<td>4,333,896</td>
<td>4,280,794</td>
<td>4,280,794</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Bret Howard, Superintendent
USD 235 Uniontown
601 Fifth Street
Uniontown, KS 66779

Dear Mr. Howard,

For the 2021-2022 school year, the legal general fund is $4,385,401 and the legal local option budget (LOB) is $1,357,234. 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.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>428.5</td>
<td>429.5</td>
<td>443.5</td>
<td>443.5</td>
<td>5.0</td>
<td>448.5</td>
<td>194.5</td>
<td>0.0</td>
<td>7.9</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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>
</tr>
<tr>
<td>100.7</td>
<td>15.0</td>
<td>0.0</td>
<td>65.2</td>
<td>0.0</td>
<td>0.0</td>
<td>115.8</td>
<td>0.0</td>
<td>947.6</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<td>4,484,406</td>
<td>4,385,401</td>
<td>4,385,401</td>
<td>4,385,401</td>
<td>0</td>
<td>4,385,401</td>
<td>4,459,588</td>
<td>31.00%</td>
<td>1,382,472</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Dustin McEwen, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center, KS 66967

Dear Mr. McEwen,

For the 2021-2022 school year, the legal general fund is **$3,891,862** and the legal local option budget (LOB) is **$1,284,276**. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 237 Smith Center

### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>423.3</td>
<td>399.0</td>
<td>394.9</td>
<td>399.0</td>
<td>2.5</td>
<td>401.5</td>
<td>180.6</td>
<td>0.6</td>
<td>12.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>62.9</td>
<td>0.0</td>
<td>0.0</td>
<td>40.2</td>
<td>0.0</td>
<td>0.0</td>
<td>129.0</td>
<td>0.0</td>
<td>827.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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 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>
<td></td>
</tr>
<tr>
<td>3,891,862</td>
<td>3,938,451</td>
<td>3,891,862</td>
<td>0</td>
<td>3,891,862</td>
<td>3,891,745</td>
<td>33.00%</td>
<td>1,284,276</td>
<td>1,299,650</td>
<td>1,284,276</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Chris Vignery, Superintendent
USD 239 North Ottawa County
PO Box 257
Minneapolis, KS 67467-0257

Dear Mr. Vignery,

For the 2021-2022 school year, the legal general fund is $5,132,834 and the legal local option budget (LOB) is $1,693,767. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### November 23, 2021

**USD 239 North Ottawa County**  
*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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>594.8</td>
<td>618.6</td>
<td>595.4</td>
<td>618.6</td>
<td>0.0</td>
<td>618.6</td>
<td>232.6</td>
<td>0.0</td>
<td>14.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>1.0</td>
<td>0.0</td>
<td>0.0</td>
<td>48.5</td>
<td>0.0</td>
<td>0.0</td>
<td>175.7</td>
<td>0.0</td>
<td>1,090.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,132,834</td>
<td>5,474,960</td>
<td>5,132,834</td>
<td>0</td>
<td>5,132,834</td>
<td>5,132,627</td>
<td>33.00%</td>
<td>1,693,767</td>
<td>1,806,668</td>
<td>1,693,767</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Pam Irwin, Superintendent
USD 240 Twin Valley
Box 38
Bennington, KS 67422-0038

Dear Mrs. Irwin,

For the 2021-2022 school year, the legal general fund is $4,996,831 and the legal local option budget (LOB) is $1,648,997. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 240 Twin Valley
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>562.0</td>
<td>524.5</td>
<td>536.0</td>
<td>536.0</td>
<td>9.5</td>
<td>545.5</td>
<td>218.6</td>
<td>0.2</td>
<td>18.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>86.2</td>
<td>5.1</td>
<td>0.0</td>
<td>42.8</td>
<td>0.0</td>
<td>0.0</td>
<td>145.1</td>
<td>0.0</td>
<td>1,061.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>4,996,831</td>
<td>5,068,362</td>
<td>4,996,831</td>
<td>0</td>
<td>4,996,831</td>
<td>4,996,961</td>
<td>33.00%</td>
<td>1,648,997</td>
<td>1,672,602</td>
<td>1,648,997</td>
</tr>
</tbody>
</table>

### Column Notes
- Col 7: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- 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.
November 23, 2021

Bruce Bolen, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs, KS 67758

Dear Mr. Bolen,

For the 2021-2022 school year, the legal general fund is $2,070,001 and the legal local option budget (LOB) is $624,406. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

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

(Computed using $4,706 BASE)

<table>
<thead>
<tr>
<th>Column Notes</th>
<th></th>
</tr>
</thead>
</table>

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>198.0</td>
<td>198.0</td>
<td>208.5</td>
<td>208.5</td>
<td>0.0</td>
<td>208.5</td>
<td>151.5</td>
<td>1.1</td>
<td>0.0</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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>
</tr>
<tr>
<td>18.9</td>
<td>0.0</td>
<td>0.0</td>
<td>21.7</td>
<td>0.0</td>
<td>0.0</td>
<td>40.6</td>
<td>0.0</td>
<td>442.3</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<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>
</tr>
<tr>
<td>2,081,464</td>
<td>2,105,464</td>
<td>2,081,464</td>
<td>-11,463</td>
<td>2,070,001</td>
<td>2,081,353</td>
<td>30.00%</td>
<td>624,406</td>
<td>631,606</td>
</tr>
</tbody>
</table>
November 23, 2021

Amy Rother, Superintendent
USD 242 Weskan
219 Coyote Boulevard
Weskan, KS 67762-4004

Dear Mrs. Rother,

For the 2021-2022 school year, the legal general fund is $1,187,324 and the legal local option budget (LOB) is $391,765. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 242 Weskan

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>99.5</td>
<td>103.5</td>
<td>102.5</td>
<td>103.5</td>
<td>0.0</td>
<td>103.5</td>
<td>104.0</td>
<td>1.0</td>
<td>1.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>11.6</td>
<td>0.0</td>
<td>0.0</td>
<td>10.0</td>
<td>0.0</td>
<td>24.3</td>
<td>0.0</td>
<td>255.6</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>1,202,854</td>
<td>1,187,324</td>
<td>1,187,324</td>
<td>0</td>
<td>1,187,324</td>
<td>1,202,696</td>
<td>33.00%</td>
<td>396,890</td>
<td>391,765</td>
<td>391,765</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
For the 2021-2022 school year, the legal general fund is $4,481,053 and the legal local option budget (LOB) is $1,389,135. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 243 Lebo-Waverly

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Preschool-Aged At-Risk (4yr Old)</td>
<td><strong>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</strong></td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdc) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>423.0</td>
<td>444.2</td>
<td>451.0</td>
<td>451.0</td>
<td>4.0</td>
<td>455.0</td>
<td>196.3</td>
<td>0.0</td>
<td>16.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>63.9</td>
<td>0.0</td>
<td>0.0</td>
<td>26.7</td>
<td>0.0</td>
<td>0.0</td>
<td>193.5</td>
<td>0.0</td>
<td>952.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,481,053</td>
<td>4,547,408</td>
<td>4,481,053</td>
<td>0</td>
<td>4,481,053</td>
<td>4,481,082</td>
<td>31.00%</td>
<td>1,389,135</td>
<td>1,409,705</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Legal LOB</strong>: Lesser of Column 51 or Column 52.</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Craig Marshall, Superintendent
USD 244 Burlington
301 Neosho Street
Burlington, KS 66839-1700

Dear Mr. Marshall,

For the 2021-2022 school year, the legal general fund is $7,490,070 and the legal local option budget (LOB) is $2,321,893. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 244 Burlington**  
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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>815.0</td>
<td>799.0</td>
<td>772.5</td>
<td>799.0</td>
<td>10.5</td>
<td>809.5</td>
<td>251.8</td>
<td>1.1</td>
<td>25.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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) Virtual State Aid</td>
</tr>
<tr>
<td>115.7</td>
<td>0.0</td>
<td>0.0</td>
<td>50.6</td>
<td>0.0</td>
<td>0.0</td>
<td>337.7</td>
<td>0.0</td>
<td>1,592.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,492,423</td>
<td>7,490,070</td>
<td>7,490,070</td>
<td>0</td>
<td>7,490,070</td>
<td>7,492,332</td>
<td>31.00%</td>
<td>2,322,623</td>
<td>2,321,893</td>
<td>2,321,893</td>
</tr>
</tbody>
</table>

**Column Notes**  
Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Matt Thomsen, Superintendent
USD 245 LeRoy-Gridley
Box 278
LeRoy, KS 66857

Dear Mr. Thomsen,

For the 2021-2022 school year, the legal general fund is $2,098,876 and the legal local option budget (LOB) is $675,985. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
# 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>202.0</td>
<td>182.0</td>
<td>164.0</td>
<td>182.0</td>
<td>1.0</td>
<td>183.0</td>
<td>145.4</td>
<td>0.0</td>
<td>6.5</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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 WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>33.9</td>
<td>4.8</td>
<td>0.0</td>
<td>25.9</td>
<td>0.0</td>
<td>0.0</td>
<td>46.5</td>
<td>0.0</td>
<td>446.0</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<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>
</tr>
<tr>
<td>2,098,876</td>
<td>2,189,702</td>
<td>2,098,876</td>
<td>0</td>
<td>2,098,876</td>
<td>2,180,598</td>
<td>31.00%</td>
<td>675,985</td>
<td>704,141</td>
</tr>
</tbody>
</table>

### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
For the 2021-2022 school year, the legal general fund is $4,557,481 and the legal local option budget (LOB) is $1,410,426. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After Kansas leads the world in the success of each student.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 246 Northeast

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>438.5</td>
<td>449.0</td>
<td>424.0</td>
<td>449.0</td>
<td>6.5</td>
<td>455.5</td>
<td>196.5</td>
<td>0.4</td>
<td>5.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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 Education WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE State Aid Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>123.9</td>
<td>26.9</td>
<td>0.0</td>
<td>31.6</td>
<td>0.0</td>
<td>0.0</td>
<td>126.5</td>
<td>0.0</td>
<td>966.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,557,481</td>
<td>4,619,997</td>
<td>4,557,481</td>
<td>0</td>
<td>4,557,481</td>
<td>4,549,761</td>
<td>31.00%</td>
<td>1,410,426</td>
<td>1,416,699</td>
<td>1,410,426</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Brad Miner, Superintendent
USD 247 Cherokee
506 S Smelter
Cherokee, KS 66724-5015

Dear Dr. Miner,

For the 2021-2022 school year, the legal general fund is $4,726,001 and the legal local option budget (LOB) is $1,596,514. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
# 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual (max</td>
<td>Career/</td>
</tr>
<tr>
<td>(excl Preschool-</td>
<td>(excl Preschool-</td>
<td>(excl Preschool-</td>
<td>Enrollment</td>
<td>At-Risk (4yr Old)</td>
<td>Enrollment (incl</td>
<td>Enrollment</td>
<td>Hrs or Hdt)</td>
<td>Tech Ed</td>
</tr>
<tr>
<td>Aged AR &amp;</td>
<td>Aged AR &amp;</td>
<td>Aged AR &amp;</td>
<td></td>
<td>(9/20 + 2/20)</td>
<td>Preschool-Aged</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td></td>
</tr>
<tr>
<td>virtual) 9/20/18 &amp; 2/20/20</td>
<td>virtual) 9/20/20 &amp; 2/20/21</td>
<td>virtual) 9/20/20 &amp; 2/20/21</td>
<td></td>
<td>At-Risk)</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>469.1</td>
<td>467.1</td>
<td>442.7</td>
<td>467.1</td>
<td>6.0</td>
<td>473.1</td>
<td>201.2</td>
<td>0.0</td>
<td>24.6</td>
</tr>
<tr>
<td>Col 20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<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>
</tr>
<tr>
<td>110.8</td>
<td>24.0</td>
<td>0.0</td>
<td>54.8</td>
<td>0.0</td>
<td>0.0</td>
<td>113.3</td>
<td>0.0</td>
<td>1,001.8</td>
</tr>
<tr>
<td>Col 40</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computed</td>
<td>Adopted</td>
<td>Legal Max</td>
<td>Prior Year</td>
<td>2021-2022</td>
<td>2021-2022</td>
<td>2021-2022</td>
<td>Computed</td>
<td>Adopted</td>
</tr>
<tr>
<td>General Fund</td>
<td>General Fund</td>
<td>General Fund</td>
<td>Total Reductions</td>
<td>Adj. Legal General Fund</td>
<td>LOB Authorized Percent</td>
<td>Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4,726,001</td>
<td>4,734,177</td>
<td>4,726,001</td>
<td>0</td>
<td>4,726,001</td>
<td>4,837,921</td>
<td>33.00%</td>
<td>1,596,514</td>
<td>1,598,067</td>
</tr>
<tr>
<td>Col 50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Col 51</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Col 52</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Col 53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Blaise Bauer, Superintendent
USD 248 Girard
415 North Summit
Girard, KS 66743-1128

Dear Mr. Bauer,

For the 2021-2022 school year, the legal general fund is $8,233,264
and the legal local option budget (LOB) is $2,549,215. 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 reports
(Superintendent’s Organization Report and USD Budget) filed by your
district. To view the complete data used to calculate the individual
weightings, download the “FY 2022 Legal Max Preliminary” from the
school finance website: https://www.ksde.org/Agency/Fiscal-and-
Administrative-Services/School-Finance/Legal-Max-General-Fund-School-
Finance-Studies

Please compare Column 41 (computed general fund) with Column 42
(adopted general fund). If the adopted general fund is less than the
computed general fund, it will be necessary to republish the general
fund in order to spend the additional authority. Please take into
consideration that special education state aid and virtual state aid are
estimates based on preliminary data. If your estimated special education
or virtual state aid are padded, it is possible you will not need to republish
the general fund. These state aid amounts are finalized in early June, at
which time a “Final Legal Max Letter” will be generated. All special
education state aid must be deposited in the general fund and
transferred to the special education fund.

School Districts expending money in excess of the prior year legal
maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,005.0</td>
<td>991.5</td>
<td>963.0</td>
<td>991.5</td>
<td>15.5</td>
<td>1,007.0</td>
<td>245.7</td>
<td>2.2</td>
<td>31.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>166.5</td>
<td>3.4</td>
<td>0.0</td>
<td>66.1</td>
<td>0.0</td>
<td>0.0</td>
<td>243.8</td>
<td>0.0</td>
<td>1,765.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<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>
<td></td>
</tr>
<tr>
<td>8,354,384</td>
<td>8,233,264</td>
<td>8,233,264</td>
<td>0</td>
<td>8,233,264</td>
<td>8,309,393</td>
<td>31.00%</td>
<td>2,575,912</td>
<td>2,549,215</td>
<td>2,549,215</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Rick Simoncic, Superintendent
USD 249 Frontenac Public Schools
208 S Cayuga
Frontenac, KS 66763

Dear Mr. Simoncic,

For the 2021-2022 school year, the legal general fund is $7,496,010 and the legal local option budget (LOB) is $2,458,829. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

*Kansas leads the world in the success of each student.*
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 249 Frontenac Public Schools

### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>(9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>912.0</td>
<td>943.5</td>
<td>930.5</td>
<td>943.5</td>
<td>0.5</td>
<td>944.0</td>
<td>250.5</td>
<td>4.4</td>
<td>24.3</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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>
</tr>
<tr>
<td>115.2</td>
<td>0.0</td>
<td>0.0</td>
<td>16.7</td>
<td>0.0</td>
<td>0.0</td>
<td>228.2</td>
<td>0.0</td>
<td>1,583.3</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<td>7,496,010</td>
<td>7,549,068</td>
<td>7,496,010</td>
<td>0</td>
<td>7,496,010</td>
<td>7,450,998</td>
<td>33.00%</td>
<td>2,458,829</td>
<td>2,487,094</td>
</tr>
</tbody>
</table>

**Column Notes**

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


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.
November 23, 2021

Richard Proffitt, Superintendent
USD 250 Pittsburg
PO Box 75
Pittsburg, KS 66762-0075

Dear Mr. Proffitt,

For the 2021-2022 school year, the legal general fund is $24,878,752 and the legal local option budget (LOB) is $7,378,141. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 250 Pittsburg

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,911.3</td>
<td>3,042.3</td>
<td>3,076.0</td>
<td>3,076.0</td>
<td>47.5</td>
<td>3,123.5</td>
<td>109.4</td>
<td>83.7</td>
<td>41.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) 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>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>876.5</td>
<td>190.2</td>
<td>0.0</td>
<td>92.7</td>
<td>0.0</td>
<td>0.0</td>
<td>810.7</td>
<td>0.0</td>
<td>5,328.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed</td>
<td>Adopted</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>
<td></td>
</tr>
<tr>
<td>25,303,075</td>
<td>24,878,752</td>
<td>24,878,752</td>
<td>0</td>
<td>24,878,752</td>
<td>25,074,756</td>
<td>30.00%</td>
<td>7,522,427</td>
<td>7,378,141</td>
<td>7,378,141</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Robert Blair, Superintendent
USD 251 North Lyon County
PO Box 527
Americus, KS 66835-0527

Dear Mr. Blair,

For the 2021-2022 school year, the legal general fund is $3,487,911 and the legal local option budget (LOB) is $1,143,660. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 251 North Lyon County
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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>346.5</td>
<td>345.5</td>
<td>345.0</td>
<td>345.5</td>
<td>0.0</td>
<td>345.5</td>
<td>161.9</td>
<td>0.0</td>
<td>11.8</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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 Virtual State Aid</td>
</tr>
<tr>
<td>51.8</td>
<td>0.1</td>
<td>0.0</td>
<td>50.5</td>
<td>0.0</td>
<td>0.0</td>
<td>118.5</td>
<td>0.0</td>
<td>740.1</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<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>
</tr>
<tr>
<td>3,487,911</td>
<td>3,490,498</td>
<td>3,487,911</td>
<td>0</td>
<td>3,487,911</td>
<td>3,483,050</td>
<td>33.00%</td>
<td>1,149,407</td>
<td>1,143,660</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
Dear Dr. Argabright,

For the 2021-2022 school year, the legal general fund is $4,670,705 and the legal local option budget (LOB) is $1,541,383. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute.

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>461.1</td>
<td>453.5</td>
<td>468.0</td>
<td>468.0</td>
<td>5.0</td>
<td>473.0</td>
<td>201.2</td>
<td>0.0</td>
<td>15.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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 (incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>85.2</td>
<td>12.8</td>
<td>0.0</td>
<td>46.4</td>
<td>0.0</td>
<td>0.0</td>
<td>158.9</td>
<td>0.0</td>
<td>992.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,670,705</td>
<td>4,749,766</td>
<td>4,670,705</td>
<td>0</td>
<td>4,670,705</td>
<td>4,670,859</td>
<td>33.00%</td>
<td>1,541,383</td>
<td>1,567,473</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Allison Anderson-Harder, Superintendent
USD 253 Emporia
P.O. Box 1008
Emporia, KS 66801-1008

Dear Dr. Anderson-Harder,

For the 2021-2022 school year, the legal general fund is $33,455,425 and the legal local option budget (LOB) is $10,563,865. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc:   District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/20 &amp; 2/20/21</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdtct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>4,414.7</td>
<td>4,393.4</td>
<td>4,134.5</td>
<td>4,393.4</td>
<td>53.0</td>
<td>4,446.4</td>
<td>155.8</td>
<td>186.3</td>
<td>82.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>810.2</td>
<td>78.9</td>
<td>0.0</td>
<td>237.3</td>
<td>0.0</td>
<td>0.0</td>
<td>1,112.2</td>
<td>0.0</td>
<td>7,109.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>33,455,425</td>
<td>34,077,087</td>
<td>33,455,425</td>
<td>0</td>
<td>33,455,425</td>
<td>33,455,320</td>
<td>33.00%</td>
<td>11,040,256</td>
<td>10,563,865</td>
<td>10,563,865</td>
</tr>
</tbody>
</table>

### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Mark Buck, Superintendent
USD 254 Barber County North
Box 288
Medicine Lodge, KS 67104-0288

Dear Mr. Buck,

For the 2021-2022 school year, the legal general fund is $4,457,994 and the legal local option budget (LOB) is $1,381,951. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 254 Barber County North

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>476.5</td>
<td>473.7</td>
<td>424.2</td>
<td>473.7</td>
<td>8.5</td>
<td>482.2</td>
<td>203.6</td>
<td>0.7</td>
<td>10.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Career/Tech Ed FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>68.7</td>
<td>0.9</td>
<td>0.0</td>
<td>35.7</td>
<td>0.0</td>
<td>0.0</td>
<td>145.2</td>
<td>0.0</td>
<td>947.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,457,994</td>
<td>4,524,348</td>
<td>4,457,994</td>
<td>0</td>
<td>4,457,994</td>
<td>4,457,907</td>
<td>31.00%</td>
<td>1,381,951</td>
<td>1,402,521</td>
<td>1,381,951</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 7** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9** - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Mylo Miller, Superintendent
USD 255 South Barber
512 Main
Kiowa, KS 67070

Dear Dr. Miller,

For the 2021-2022 school year, the legal general fund is $2,371,789 and the legal local option budget (LOB) is $735,620. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure
**USD 255 South Barber**  
2021-2022 Legal Maximum General Fund and LOB Budget  
(Computed using $4,706 BASE)

<table>
<thead>
<tr>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>241.5</td>
<td>215.1</td>
<td>206.1</td>
<td>215.1</td>
<td>2.0</td>
<td>217.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>30.5</td>
<td>0.0</td>
<td>0.0</td>
<td>20.4</td>
<td>0.0</td>
<td>72.8</td>
<td>0.0</td>
<td>504.2</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
</table>

### Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Kim Ensminger, Superintendent
USD 256 Marmaton Valley
128 W. Oak Street
Moran, KS 66755-9710

Dear Mrs. Ensminger,

For the 2021-2022 school year, the legal general fund is $2,660,066 and the legal local option budget (LOB) is $839,820. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute.

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 256 Marmaton Valley

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>249.0</td>
<td>250.0</td>
<td>233.5</td>
<td>250.0</td>
<td>3.0</td>
<td>253.0</td>
<td>154.0</td>
<td>0.0</td>
<td>7.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>41.1</td>
<td>1.4</td>
<td>0.0</td>
<td>24.7</td>
<td>0.0</td>
<td>0.0</td>
<td>79.4</td>
<td>0.0</td>
<td>561.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2021-2022 Adj. Legal General Fund Budget</td>
<td>2021-2022 LOB Base General Fund</td>
<td>2021-2022 Authorized Local Option Percent</td>
<td>Computed Legal Max Local Option Budget</td>
<td>Adopted Legal Max Local Option Budget</td>
<td>2021-2022 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,660,066</td>
<td>2,881,650</td>
<td>2,660,066</td>
<td>0</td>
<td>2,660,066</td>
<td>2,709,098</td>
<td>31.00%</td>
<td>839,820</td>
<td>899,488</td>
<td>839,820</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Stacey Fager, Superintendent
USD 257 Iola
305 North Washington Street
Iola, KS 66749-2997

Dear Mr. Fager,

For the 2021-2022 school year, the legal general fund is $9,690,726 and the legal local option budget (LOB) is $3,253,202. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure
### Table: Preliminary Legal Max

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdtct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>1,150.6</td>
<td>1,107.3</td>
<td>1,084.4</td>
<td>1,107.3</td>
<td>15.0</td>
<td>1,122.3</td>
<td>229.9</td>
<td>0.6</td>
<td>38.5</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>239.1</td>
<td>36.8</td>
<td>0.0</td>
<td>56.1</td>
<td>0.0</td>
<td>0.0</td>
<td>331.1</td>
<td>0.0</td>
<td>2,054.4</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 47</td>
<td>Col 43</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<td>9,690,726</td>
<td>9,903,645</td>
<td>9,690,726</td>
<td>0</td>
<td>9,690,726</td>
<td>9,858,187</td>
<td>33.00%</td>
<td>3,253,202</td>
<td>3,296,840</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Amber Wheeler, Superintendent
USD 258 Humboldt
801 New York
Humboldt, KS 66748-1801

Dear Mrs. Wheeler,

For the 2021-2022 school year, the legal general fund is $6,845,461 and the legal local option budget (LOB) is $1,812,025. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 258 Humboldt

**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>584.5</td>
<td>581.0</td>
<td>545.5</td>
<td>581.0</td>
<td>5.5</td>
<td>586.5</td>
<td>226.9</td>
<td>0.2</td>
<td>26.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) 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>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>111.3</td>
<td>2.8</td>
<td>0.0</td>
<td>27.9</td>
<td>0.0</td>
<td>0.0</td>
<td>201.1</td>
<td>0.0</td>
<td>1,183.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,927,899</td>
<td>6,845,461</td>
<td>6,845,461</td>
<td>0</td>
<td>6,845,461</td>
<td>5,568,163</td>
<td>33.00%</td>
<td>1,837,494</td>
<td>1,812,025</td>
<td>1,812,025</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Alicia Thompson, Superintendent
USD 259 Wichita
903 S Edgemoor
Wichita, KS 67218

Dear Dr. Thompson,

For the 2021-2022 school year, the legal general fund is **$390,874,965** and the legal local option budget (LOB) is **$127,986,030**. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

> Kansas leads the world in the success of each student.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 259 Wichita

### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>46,954.2</td>
<td>46,332.1</td>
<td>44,093.9</td>
<td>46,332.1</td>
<td>855.0</td>
<td>47,187.1</td>
<td>1,653.4</td>
<td>1,768.3</td>
<td>859.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>14,248.0</td>
<td>3,091.0</td>
<td>0.0</td>
<td>1,969.2</td>
<td>0.0</td>
<td>11,636.5</td>
<td>1.0</td>
<td>82,414.2</td>
<td>3,033,740</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>390,874,965</td>
<td>402,566,025</td>
<td>390,874,965</td>
<td>0</td>
<td>390,874,965</td>
<td>387,836,456</td>
<td>33.00%</td>
<td>127,986,030</td>
<td>131,552,139</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Heather Bohaty, Superintendent
USD 260 Derby
1550 E. Walnut Grove Rd
Derby, KS 67037-1489

Dear Mrs. Bohaty,

For the 2021-2022 school year, the legal general fund is $48,451,621 and the legal local option budget (LOB) is $14,580,670. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 260 Derby
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>6,891.8</td>
<td>7,031.3</td>
<td>6,827.8</td>
<td>7,031.3</td>
<td>20.0</td>
<td>7,051.3</td>
<td>247.1</td>
<td>84.7</td>
<td>118.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>1,154.3</td>
<td>45.6</td>
<td>0.0</td>
<td>198.3</td>
<td>0.0</td>
<td>0.0</td>
<td>1,382.1</td>
<td>0.0</td>
<td>10,281.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>48,451,621</td>
<td>49,003,633</td>
<td>48,451,621</td>
<td>0</td>
<td>48,451,621</td>
<td>48,386,413</td>
<td>31.00%</td>
<td>14,999,788</td>
<td>14,580,670</td>
<td>14,580,670</td>
</tr>
</tbody>
</table>

### Column Notes
- **Col 7**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 9**: Column 4 plus current Preschool-Aged At Risk (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.
For the 2021-2022 school year, the legal general fund is $41,772,427 and the legal local option budget (LOB) is $13,759,887. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 261 Haysville

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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,576.7</td>
<td>5,649.2</td>
<td>5,485.1</td>
<td>5,649.2</td>
<td>79.5</td>
<td>5,728.7</td>
<td>200.7</td>
<td>41.6</td>
<td>118.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>1,077.9</td>
<td>73.3</td>
<td>0.0</td>
<td>300.2</td>
<td>0.0</td>
<td>0.0</td>
<td>1,319.6</td>
<td>0.0</td>
<td>8,860.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>41,881,572</td>
<td>42,875,425</td>
<td>41,881,572</td>
<td>-109,145</td>
<td>41,772,427</td>
<td>41,696,627</td>
<td>33.00%</td>
<td>13,759,887</td>
<td>14,147,355</td>
<td>13,759,887</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Cory Gibson, Superintendent
USD 262 Valley Center Pub Sch
143 S. Meridian
Valley Center, KS 67147

Dear Dr. Gibson,

For the 2021-2022 school year, the legal general fund is $21,584,476 and the legal local option budget (LOB) is $7,000,000. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 262 Valley Center Pub Sch

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,899.8</td>
<td>2,986.7</td>
<td>2,928.5</td>
<td>2,986.7</td>
<td>26.0</td>
<td>3,012.7</td>
<td>105.6</td>
<td>19.0</td>
<td>64.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<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>
</tr>
<tr>
<td>344.6</td>
<td>0.0</td>
<td>0.0</td>
<td>205.8</td>
<td>0.0</td>
<td>0.0</td>
<td>780.3</td>
<td>0.0</td>
<td>4,532.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>21,651,457</td>
<td>21,927,652</td>
<td>21,651,457</td>
<td>-66,981</td>
<td>21,584,476</td>
<td>21,331,885</td>
<td>33.00%</td>
<td>7,039,522</td>
<td>7,000,000</td>
<td>7,000,000</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Jay Ensley, Superintendent
USD 263 Mulvane
Box 130
Mulvane, KS 67110

Dear Dr. Ensley,

For the 2021-2022 school year, the legal general fund is $12,383,368 and the legal local option budget (LOB) is $4,086,558. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After
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

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,785.5</td>
<td>1,774.5</td>
<td>1,719.0</td>
<td>1,774.5</td>
<td>14.0</td>
<td>1,788.5</td>
<td>62.7</td>
<td>1.1</td>
<td>44.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk 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>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>195.1</td>
<td>0.0</td>
<td>0.0</td>
<td>53.4</td>
<td>0.0</td>
<td>0.0</td>
<td>486.5</td>
<td>0.0</td>
<td>2,631.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>12,383,368</td>
<td>12,942,441</td>
<td>12,383,368</td>
<td>0</td>
<td>12,383,368</td>
<td>12,383,509</td>
<td>33.00%</td>
<td>4,086,558</td>
<td>4,271,052</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
Dear Mr. Cooper,

For the 2021-2022 school year, the legal general fund is $8,889,949 and the legal local option budget (LOB) is $2,771,677. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 264 Clearwater

#### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>--------</td>
<td>--------</td>
<td>-------</td>
</tr>
<tr>
<td>1,108.5</td>
<td>1,156.4</td>
<td>1,084.0</td>
<td>1,156.4</td>
<td>5.5</td>
<td>1,161.9</td>
<td>222.3</td>
<td>0.4</td>
<td>18.6</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<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>Virtual State Aid</td>
</tr>
<tr>
<td>108.4</td>
<td>0.0</td>
<td>0.0</td>
<td>87.7</td>
<td>0.0</td>
<td>0.0</td>
<td>300.6</td>
<td>0.0</td>
<td>1,899.9</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<td>8,940,929</td>
<td>8,984,165</td>
<td>8,940,929</td>
<td>-50,980</td>
<td>8,889,949</td>
<td>8,940,893</td>
<td>31.00%</td>
<td>2,771,677</td>
<td>2,780,430</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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 S3 - Legal LOB: Lesser of Column S1 or Column S2.
November 23, 2021

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 $41,589,712 and the legal local option budget (LOB) is $13,573,533. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
<table>
<thead>
<tr>
<th></th>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5,745.8</td>
<td>5,798.8</td>
<td>5,825.1</td>
<td>5,825.1</td>
<td>40.0</td>
<td>5,865.1</td>
<td>205.5</td>
<td>23.8</td>
<td>175.3</td>
</tr>
<tr>
<td>Col 20</td>
<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>Virtual State Aid</td>
</tr>
<tr>
<td></td>
<td>422.5</td>
<td>0.0</td>
<td>0.0</td>
<td>414.3</td>
<td>0.0</td>
<td>0.0</td>
<td>1,633.8</td>
<td>0.0</td>
<td>8,740.3</td>
</tr>
<tr>
<td></td>
<td>41,589,712</td>
<td>42,018,629</td>
<td>41,589,712</td>
<td>0</td>
<td>41,589,712</td>
<td>41,131,919</td>
<td>33.00%</td>
<td>13,573,533</td>
<td>13,715,165</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
For the 2021-2022 school year, the legal general fund is $51,363,691 and the legal local option budget (LOB) is $16,113,619. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 266 Maize**  
**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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,118.1</td>
<td>7,214.2</td>
<td>7,067.2</td>
<td>7,214.2</td>
<td>37.0</td>
<td>7,251.2</td>
<td>254.1</td>
<td>33.5</td>
<td>187.7</td>
</tr>
<tr>
<td>Col 20</td>
<td>Col 23</td>
<td>Col 25</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 30</td>
<td>Col 32</td>
<td>Col 33</td>
<td>Col 39</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities 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>Virtual State Aid</td>
</tr>
<tr>
<td>447.2</td>
<td>0.0</td>
<td>0.0</td>
<td>393.8</td>
<td>0.0</td>
<td>71.6</td>
<td>1,736.8</td>
<td>1.0</td>
<td>10,376.9</td>
</tr>
<tr>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 47</td>
<td>Col 48</td>
<td>Col 49</td>
<td>Col 50</td>
<td>Col 51</td>
<td>Col 52</td>
</tr>
<tr>
<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 Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2021-2022 Legal Max LOB Budget</td>
</tr>
<tr>
<td>51,363,691</td>
<td>52,747,015</td>
<td>51,363,691</td>
<td>0</td>
<td>51,363,691</td>
<td>48,829,149</td>
<td>33.00%</td>
<td>16,113,619</td>
<td>16,499,069</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (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.
November 23, 2021

Mindy Bruce, Superintendent
USD 267 Renwick
600 West Rush
Andale, KS 67001

Dear Ms. Bruce,

For the 2021-2022 school year, the legal general fund is $12,287,490 and the legal local option budget (LOB) is $4,058,611. 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 reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2022 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 41 (computed general fund) with Column 42 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
<th>Col 15</th>
<th>Col 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,786.0</td>
<td>1,801.6</td>
<td>1,757.0</td>
<td>1,801.6</td>
<td>22.5</td>
<td>1,824.1</td>
<td>63.9</td>
<td>0.2</td>
<td>72.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 20</th>
<th>Col 23</th>
<th>Col 25</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 30</th>
<th>Col 32</th>
<th>Col 33</th>
<th>Col 39</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School 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>
<td></td>
</tr>
<tr>
<td>135.5</td>
<td>0.0</td>
<td>0.0</td>
<td>124.7</td>
<td>0.0</td>
<td>0.0</td>
<td>432.4</td>
<td>0.0</td>
<td>2,653.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
<th>Col 53</th>
</tr>
</thead>
<tbody>
<tr>
<td>12,546,900</td>
<td>12,357,168</td>
<td>12,357,168</td>
<td>-69,678</td>
<td>12,287,490</td>
<td>12,487,062</td>
<td>33.00%</td>
<td>4,120,730</td>
<td>4,058,611</td>
<td>4,058,611</td>
</tr>
</tbody>
</table>

**Column Notes**

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