June 15, 2021

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

Dear Dr. Thompson,

For the 2020-2021 school year, the legal general fund is $382,999,515 and the legal local option budget (LOB) is $126,625,710. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 259 Wichita
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>46,954.2</td>
<td>46,370.1</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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</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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>126,625,710</td>
<td>130,536,643</td>
<td>126,625,710</td>
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</tbody>
</table>

### Column Notes
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: 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 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
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- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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- Col 40: Adjusted Legal General Fund: Column 38 less Column 39.
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Bohaty,

For the 2020-2021 school year, the legal general fund is $46,829,366 and the legal local option budget (LOB) is $14,150,908. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>46,829,366</td>
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<td>30.00%</td>
<td>14,150,908</td>
<td>14,712,794</td>
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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 15, 2021

John Burke, Superintendent
USD 261 Haysville
1745 West Grand Ave.
Haysville, KS 67060-1234

Dear Dr. Burke,

For the 2020-2021 school year, the legal general fund is $40,340,158 and the legal local option budget (LOB) is $13,407,567. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
USD 261 Haysville  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)  

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<td>5,649.2</td>
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<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>
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<td>2020-2021 Authorized Local Option Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>13,407,567</td>
<td>13,775,046</td>
<td>13,407,567</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
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June 15, 2021

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

Dear Dr. Gibson,

For the 2020-2021 school year, the legal general fund is $20,773,760 and the legal local option budget (LOB) is $6,675,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 262 Valley Center Pub Sch

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

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<td>2,986.7</td>
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<td>Cost of Living WTD FTE</td>
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<tr>
<td>20,773,760</td>
<td>21,294,367</td>
<td>20,773,760</td>
<td>0</td>
<td>20,773,760</td>
<td>20,700,277</td>
<td>33.00%</td>
<td>6,831,091</td>
<td>6,675,000</td>
<td>6,675,000</td>
</tr>
</tbody>
</table>

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June 15, 2021

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

Dear Dr. Ensley,

For the 2020-2021 school year, the legal general fund is $11,907,728 and the legal local option budget (LOB) is $3,957,917. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

[Signature]
Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 263 Mulvane
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
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Col 14 |
At-Risk (Free Lunch) WTD FTE |
Col 17 |
High Density At-Risk WTD FTE |
Col 19 |
School Facilities WTD FTE |
Col 20 |
Transportation WTD FTE |
Col 22 |
Ancillary WTD FTE |
Col 23 |
Cost of Living WTD FTE |
Col 26 |
Special Education WTD FTE |
Col 27 |
KAMS FTE |
Col 28 |
Total WTD FTE (incl SPED) |
Col 29 |
Virtual State Aid |

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Col 40 |
Computed General Fund |
Col 41 |
Adopted General Fund |
Col 42 |
Adj. Legal General Fund (before reductions) |
Col 43 |
Prior Year Total Reductions |
Col 44 |
2020-2021 Adj. Legal General Fund Budget |
Col 45 |
2020-2021 LOB Base General Fund |
Col 46 |
2020-2021 Authorized Percent |
Col 47 |
Computed Local Option Budget |
Col 48 |
Adopted Local Option Budget |
Col 49 |
2020-2021 Legal Max LOB Budget |

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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Chris Cooper, Superintendent
USD 264 Clearwater
Box 248
Clearwater, KS 67026

Dear Mr. Cooper,

For the 2020-2021 school year, the legal general fund is $8,524,866 and the legal local option budget (LOB) is $2,575,681. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 264 Clearwater**  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
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<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density at-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
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<td>2,575,681</td>
<td>2,605,385</td>
<td>2,575,681</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Dr. Henry,

For the 2020-2021 school year, the legal general fund is $38,319,660 and the legal local option budget (LOB) is $12,688,718. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 265 Goddard

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
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<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>12,688,718</td>
<td>13,332,579</td>
<td>12,688,718</td>
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**Column Notes**

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June 15, 2021

Chad Higgins, Superintendent
USD 266 Maize
905 W. Academy Ave
Maize, KS 67101-9405

Dear Dr. Higgins,

For the 2020-2021 school year, the legal general fund is $49,547,591 and the legal local option budget (LOB) is $15,828,067. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
     President of Board

Enclosure
## USD 266 Maize

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>High Density At-Risk WTD FTE</td>
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<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>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>15,828,067</td>
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<td>15,828,067</td>
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</tbody>
</table>

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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Mindy Bruce, Superintendent
USD 267 Renwick
600 W Rush
Andale, KS 67001-0068

Dear Ms. Bruce,

For the 2020-2021 school year, the legal general fund is $11,839,430 and the legal local option budget (LOB) is $3,904,125. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 267 Renwick
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment 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>1,832.1</td>
</tr>
<tr>
<td>At-Risk WTD FTE (Free Lunch)</td>
<td>High Density At-Risk Transportation</td>
<td>School Facilities 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>88.1</td>
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<tr>
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<td>12,289,440</td>
<td>11,980,575</td>
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<td>11,830,681</td>
<td>33.00%</td>
<td>3,904,125</td>
<td>4,046,302</td>
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</table>

Column Notes
Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Grover,

For the 2020-2021 school year, the legal general fund is $6,119,719 and the legal local option budget (LOB) is $2,034,410. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:   District Clerk
      President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

**(General Fund computed using $4,569 BASE)**

<table>
<thead>
<tr>
<th></th>
<th>Col 1</th>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
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<td>749.7</td>
<td>773.1</td>
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<td>High Density At-Risk WTD FTE</td>
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<tr>
<td>Ancillary WTD FTE</td>
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<td>0</td>
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<tr>
<td>Cost of Living WTD FTE</td>
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<td>0</td>
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<tr>
<td>Special Education WTD FTE</td>
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<td>0</td>
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<tr>
<td>Total WTD FTE (incl SPED)</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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</tr>
</tbody>
</table>

**Computed General Fund**

6,119,719

**Adopted General Fund**

6,404,824

**Prior Year Total Reductions**

6,119,719

**2020-2021 Adj. Legal General Fund Budget**

6,119,719

**2020-2021 LOB Authorized Percent**

33.00%

**2020-2021 Legal Max LOB Budget**

2,034,410

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Larry Lysell, Superintendent
USD 269 Palco
PO Box 38
Damar, KS 67632

Dear Mr. Lysell,

For the 2020-2021 school year, the legal general fund is $1,104,254 and the legal local option budget (LOB) is $405,618. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
     President of Board

Enclosure
USD 269 Palco  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
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<tr>
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<th>Col 34</th>
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<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>
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<td>14.5</td>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>1,116,207</td>
<td>1,117,121</td>
<td>1,116,207</td>
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<td>33.00%</td>
<td>406,986</td>
<td>405,618</td>
<td>405,618</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 9 - 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).
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June 15, 2021

Lisa Gehring, Superintendent
USD 270 Plainville
203 SE Cardinal
Plainville, KS 67663

Dear Mrs. Gehring,

For the 2020-2021 school year, the legal general fund is $3,149,869 and the legal local option budget (LOB) is $951,795. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

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<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</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>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>30.00%</td>
<td>951,795</td>
<td>1,006,229</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

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June 15, 2021

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

Dear Mr. Lowry,

For the 2020-2021 school year, the legal general fund is $3,151,696 and the legal local option budget (LOB) is $952,506. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## Final Audited Legal Max

### USD 271 Stockton

### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<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>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - 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).
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- Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Janssen,

For the 2020-2021 school year, the legal general fund is $2,755,514 and the legal local option budget (LOB) is $845,546. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 272 Waconda

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,791,202</td>
<td>2,836,435</td>
<td>2,791,202</td>
<td>-35,688</td>
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<td>30.00%</td>
<td>845,546</td>
<td>855,780</td>
<td>845,546</td>
</tr>
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</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Travis,

For the 2020-2021 school year, the legal general fund is $6,582,101 and the legal local option budget (LOB) is $1,988,781. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<th>Col 11</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</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 Hdict) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>742.2</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>6,582,101</td>
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<td>30.00%</td>
<td>1,988,781</td>
<td>2,049,125</td>
<td>1,988,781</td>
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</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 15, 2021

Ken Bockwinkel, Superintendent
USD 274 Oakley
621 Center Ave Ste 103
Oakley, KS 67748

Dear Mr. Bockwinkel,

For the 2020-2021 school year, the legal general fund is $3,650,174 and the legal local option budget (LOB) is $1,243,094. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 274 Oakley

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,650,174</td>
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<td>3,650,174</td>
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<td>33.00%</td>
<td>1,245,375</td>
<td>1,243,094</td>
<td>1,243,094</td>
</tr>
</tbody>
</table>

### Column Notes

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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Bergsten,

For the 2020-2021 school year, the legal general fund is $858,921 and the legal local option budget (LOB) is $285,658. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### June 15, 2021

USD 275 Triplains  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>859,429</td>
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### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - 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).
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- Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Deighton,

For the 2020-2021 school year, the legal general fund is $3,471,983 and the legal local option budget (LOB) is $1,093,284. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 281 Graham County

### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>1,093,284</td>
<td>1,136,138</td>
<td>1,093,284</td>
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</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Burke,

For the 2020-2021 school year, the legal general fund is $3,925,685 and the legal local option budget (LOB) is $1,185,963. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
## USD 282 West Elk

### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>382.5</td>
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<td>175.5</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>1,185,963</td>
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</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Crawford,

For the 2020-2021 school year, the legal general fund is $1,549,805 and the legal local option budget (LOB) is $468,090. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 283 Elk Valley
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>KAMS FTE</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,560,301</td>
<td>30.00%</td>
<td>468,090</td>
<td>486,457</td>
<td>468,090</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Miss Grinstead,

For the 2020-2021 school year, the legal general fund is $3,305,215 and the legal local option budget (LOB) is $1,003,415. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### Final Audited Legal Max
Republished Budget

#### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,003,415</td>
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**Column Notes**

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - 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).
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- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Rhodd,

For the 2020-2021 school year, the legal general fund is $1,524,976 and the legal local option budget (LOB) is $425,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 285 Cedar Vale

**2020-2021 Legal Maximum General Fund Budget**  
(General Fund computed using $4,569 BASE)

<table>
<thead>
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<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>149.0</td>
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<td>123.8</td>
<td>134.0</td>
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<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
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<td>1,570,822</td>
<td>1,538,382</td>
<td>-13,406</td>
<td>1,524,976</td>
<td>1,550,199</td>
<td>30.00%</td>
<td>465,060</td>
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<tr>
<td>Adopted General Fund</td>
<td>1,538,382</td>
<td>1,570,822</td>
<td>1,538,382</td>
<td>-13,406</td>
<td>1,524,976</td>
<td>1,550,199</td>
<td>30.00%</td>
<td>465,060</td>
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 41 - Adjusted Legal General Fund: Column 38 less Column 39
Col 42 - Adjusted Legal General Fund: Column 38 less Column 39
Col 43 - Adjusted Legal General Fund: Column 38 less Column 39
Col 44 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Adjusted Legal General Fund: Column 38 less Column 39
June 15, 2021

Kay Hill, Superintendent
USD 286 Chautauqua Co Community
416 E Elm St. Suite B
Sedan, KS 67361

Dear Ms. Hill,

For the 2020-2021 school year, the legal general fund is $3,694,493 and the legal local option budget (LOB) is $1,116,232. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 286 Chautauqua Co Community
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<td>357.6</td>
<td>2.5</td>
<td>360.1</td>
<td>167.0</td>
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</tr>
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<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>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,145,663</td>
<td>1,116,232</td>
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</table>

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June 15, 2021

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

Dear Mr. Turner,

For the 2020-2021 school year, the legal general fund is $5,659,163 and the legal local option budget (LOB) is $1,733,966. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

[Signature]
Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 287 West Franklin

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<th>Col 1</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>597.6</td>
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<td>Preschool-Aged At-Risk (4yr Old)</td>
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<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
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<td>Low &amp; High Enrollment WTD FTE</td>
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<td>Bilingual (max Hrs or H dct) WTD FTE</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>High Density At-Risk WTD FTE</td>
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<td>Total WTD FTE (incl SPED)</td>
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</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: 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 14**: Free Meals Headcount times Free Lunch Factor (0.484).
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- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Hinrichs,

For the 2020-2021 school year, the legal general fund is $4,654,897 and the legal local option budget (LOB) is $1,547,943. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 288 Central Heights
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<th>Col 34</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 45</th>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>4,654,897</td>
<td>4,823,818</td>
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<td>4,690,735</td>
<td>33.00%</td>
<td>1,547,943</td>
<td>1,593,975</td>
<td>1,547,943</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Bradbury,

For the 2020-2021 school year, the legal general fund is $6,219,780 and the legal local option budget (LOB) is $1,879,684. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 289 Wellsville

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<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>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>6,219,780</td>
<td>6,265,612</td>
<td>30.00%</td>
<td>1,879,684</td>
<td>1,948,895</td>
<td>1,879,684</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Dr. Cobbs,

For the 2020-2021 school year, the legal general fund is $16,835,481 and the legal local option budget (LOB) is $5,538,347. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

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<td>FTE Enroll</td>
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<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>
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<td>(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Enrollment</td>
<td>At-Risk (4yr Old)</td>
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<td>Enrolment (incl Preschool-Aged</td>
<td>(max Hrs or Hdct)</td>
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<th>Col 34</th>
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<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>Total</td>
<td>Virtual</td>
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<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>16,835,481</td>
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<td>16,835,481</td>
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<td>33.00%</td>
<td>5,538,347</td>
<td>5,747,030</td>
<td>5,538,347</td>
</tr>
</tbody>
</table>

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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Kraus,

For the 2020-2021 school year, the legal general fund is $947,154 and the legal local option budget (LOB) is $230,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 291 Grinnell Public Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
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<td>Col 29</td>
<td>Col 34</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>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>947,154</td>
<td>954,400</td>
<td>30.00%</td>
<td>286,320</td>
<td>230,000</td>
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</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Kraus,

For the 2020-2021 school year, the legal general fund is $1,453,399 and the legal local option budget (LOB) is $456,541. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 292 Wheatland
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>Col 29</td>
<td>Col 34</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>
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<td>Col 40</td>
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<td>Col 43</td>
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<tr>
<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>1,453,399</td>
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<td>30.00%</td>
<td>461,518</td>
<td>456,541</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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June 15, 2021

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

Dear Mr. Brown,

For the 2020-2021 school year, the legal general fund is $2,730,434 and the legal local option budget (LOB) is $907,736. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 293 Quinter Public Schools

**2020-2021 Legal Maximum General Fund Budget**

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 7</th>
<th>Column 8</th>
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<td>300.0</td>
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<th>Column 19</th>
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<th>Column 24</th>
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<th>Column 29</th>
<th>Column 34</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>
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</thead>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>907,736</td>
<td>951,180</td>
<td>907,736</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.

Col 36 - Legal General Fund: Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund: Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Applegate,

For the 2020-2021 school year, the legal general fund is $3,130,222 and the legal local option budget (LOB) is $946,072. Under KSA 23-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 294 Oberlin

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>COL 1</th>
<th>COL 2</th>
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<th>COL 4</th>
<th>COL 5</th>
<th>COL 7</th>
<th>COL 8</th>
<th>COL 9</th>
<th>COL 11</th>
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<td>341.4</td>
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<td>COL 23</td>
<td>COL 24</td>
<td>COL 26</td>
<td>COL 28</td>
<td>COL 29</td>
<td>COL 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch)</td>
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<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>
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<td>COL 42</td>
<td>COL 43</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
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<td>COL 45</td>
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<td></td>
<td></td>
<td></td>
<td>946,072</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Penka,

For the 2020-2021 school year, the legal general fund is $2,454,924 and the legal local option budget (LOB) is $742,094. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## June 15, 2021

### USD 297 St Francis Comm Sch
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<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>
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<th>Col 43</th>
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<th>Col 45</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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>30.00%</td>
<td>742,094</td>
<td>779,541</td>
<td>742,094</td>
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</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Crenshaw,

For the 2020-2021 school year, the legal general fund is $3,206,067 and the legal local option budget (LOB) is $968,977. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

[Craig Neuenswander, Deputy Commissioner]
Division of Fiscal & Administrative Services

[Veryl D. Peter, Director]
School Finance

cc: District Clerk
    President of Board

Enclosure
June 15, 2021

USD 298 Lincoln

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
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<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<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)</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>
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<td>7.0</td>
<td>337.3</td>
<td>159.0</td>
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<td>6.0</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<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>
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<tr>
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<td>39.7</td>
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<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>3,206,067</td>
<td>3,235,766</td>
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<td>968,977</td>
<td>977,888</td>
<td>968,977</td>
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</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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).
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Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Jude Stecklein, Superintendent
USD 299 Sylvan Grove
504 W. 4th
Sylvan Grove, KS 67481

Dear Mr. Stecklein,

For the 2020-2021 school year, the legal general fund is $2,481,310 and the legal local option budget (LOB) is $670,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<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>
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<tr>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>768,593</td>
<td>670,000</td>
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</table>

**Column Notes**

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Theurer,

For the 2020-2021 school year, the legal general fund is $3,113,254 and the legal local option budget (LOB) is $941,632. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Veryl D. Peter, Director  
School Finance

cc: District Clerk  
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 15, 2021

USD 300 Comanche County
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<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>43.1</td>
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June 15, 2021

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

Dear Mr. Reinhardt,

For the 2020-2021 school year, the legal general fund is $2,571,890 and the legal local option budget (LOB) is $777,679. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 303 Ness City**  
**2020-2021 Legal Maximum General Fund Budget**  
*(General Fund computed using **$4,569 BASE**)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>777,679</td>
<td>794,500</td>
<td>777,679</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Exline,

For the 2020-2021 school year, the legal general fund is $50,854,923 and the legal local option budget (LOB) is $16,891,490. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:   District Clerk
      President of Board

Enclosure
USD 305 Salina

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
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<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>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>50,863,077</td>
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<td>50,863,077</td>
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<td>16,891,490</td>
<td>17,518,354</td>
<td>16,891,490</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Stumpf,

For the 2020-2021 school year, the legal general fund is $5,689,776 and the legal local option budget (LOB) is $1,618,300. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 306 Southeast Of Saline
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Col 43</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>5,689,776</td>
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<td>30.00%</td>
<td>1,719,685</td>
<td>1,618,300</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Rowley,

For the 2020-2021 school year, the legal general fund is $4,132,661 and the legal local option budget (LOB) is $1,374,059. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 307 Ell-Saline

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

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<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>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>4,132,661</td>
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<td>1,374,059</td>
<td>1,529,407</td>
<td>1,374,059</td>
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</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Folks,

For the 2020-2021 school year, the legal general fund is $32,369,081 and the legal local option budget (LOB) is $9,779,392. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 15, 2021

**USD 308 Hutchinson Public Schools**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<th>Col 11</th>
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<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 and 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 and 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 and 2/20/20</td>
<td>Adjusted 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>
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<td>4,272.1</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal Max Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>32,369,081</td>
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<td>32,369,081</td>
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<td>9,779,392</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Penny Stoss, Interim Superintendent
USD 309 Nickerson
4501 West Fourth
Hutchinson, KS 67501-9131

Dear Ms. Stoss,

For the 2020-2021 school year, the legal general fund is $9,185,036 and the legal local option budget (LOB) is $2,676,477. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 309 Nickerson  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)  

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<td>4.4</td>
<td>16.7</td>
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</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. McKinney,

For the 2020-2021 school year, the legal general fund is $3,005,945 and the legal local option budget (LOB) is $922,411. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

[Signature]
Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,005,945</td>
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<td>30.00%</td>
<td>922,411</td>
<td>988,351</td>
<td>922,411</td>
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</table>

**Column Notes**

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Mike Baldwin, Interim Superintendent
USD 311 Pretty Prairie
PO Box 218
Pretty Prairie, KS 67570-0218

Dear Mr. Baldwin,

For the 2020-2021 school year, the legal general fund is $2,729,978 and the legal local option budget (LOB) is $825,161. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 311 Pretty Prairie

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>296.2</td>
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<td>145.7</td>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilties WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>30.00%</td>
<td>825,161</td>
<td>878,487</td>
<td>825,161</td>
</tr>
</tbody>
</table>

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June 15, 2021

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

Dear Mr. Wedel,

For the 2020-2021 school year, the legal general fund is $6,786,728 and the legal local option budget (LOB) is $2,075,588. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 312 Haven Public Schools**  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

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<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid WTD FTE</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max Adj. Legal General Fund Budget</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Authorized Percent</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>6,837,899</td>
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<td>2,075,588</td>
<td>2,114,871</td>
<td>2,075,588</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Couchman,

For the 2020-2021 school year, the legal general fund is $15,398,901 and the legal local option budget (LOB) is $5,118,008. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 313 Buhler

**2020-2021 Legal Maximum General Fund Budget**

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>15,398,901</td>
<td>15,713,705</td>
<td>15,398,901</td>
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<td>15,398,901</td>
<td>15,509,115</td>
<td>33.00%</td>
<td>5,118,008</td>
<td>5,222,323</td>
<td>5,118,008</td>
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</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Angelos,

For the 2020-2021 school year, the legal general fund is $1,494,666 and the legal local option budget (LOB) is $476,974. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<td>126.0</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>476,974</td>
<td>483,485</td>
<td>476,974</td>
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### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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).
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Ms. Brenn,

For the 2020-2021 school year, the legal general fund is $7,092,183 and the legal local option budget (LOB) is $2,240,115. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 315 Colby Public Schools

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

| FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/17 & 2/20/18 | Col 1 | FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/18 & 2/20/20 | Col 3 | Adjusted Enrollment | Col 4 | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | Col 5 | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Col 7 | Low & High Enrollment WTD FTE | Col 8 | Bilingual (max Hrs or Hct) WTD FTE | Col 9 | Career/ Tech Ed WTD FTE | Col 11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 886.6 | 900.2 | 914.8 | 914.8 | 6.0 | 920.8 | 251.6 | 11.1 | 21.7 |

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<thead>
<tr>
<th>At-Risk WTD FTE</th>
<th>Col 14</th>
<th>High Density At-Risk WTD FTE</th>
<th>Col 17</th>
<th>School Facilities WTD FTE</th>
<th>Col 19</th>
<th>Transportation WTD FTE</th>
<th>Col 23</th>
<th>Ancillary WTD FTE</th>
<th>Col 24</th>
<th>Cost of Living WTD FTE</th>
<th>Col 26</th>
<th>Special Education WTD FTE</th>
<th>Col 28</th>
<th>KAMS FTE</th>
<th>Col 29</th>
<th>Total WTD FTE (incl SPED)</th>
<th>Col 34</th>
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</thead>
<tbody>
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<table>
<thead>
<tr>
<th>Legal Max General Fund (before reductions)</th>
<th>Col 36</th>
<th>Prior Year Total Reductions</th>
<th>Col 39</th>
<th>2020-2021 Adj. Legal General Fund Budget</th>
<th>Col 40</th>
<th>2020-2021 LOB Base General Fund</th>
<th>Col 41</th>
<th>2020-2021 Authorized Local Option Budget</th>
<th>Col 42</th>
<th>Computed Local Option Budget</th>
<th>Col 43</th>
<th>Adopted Local Option Budget</th>
<th>Col 44</th>
<th>2020-2021 Legal Max LOB Budget</th>
<th>Col 45</th>
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<tbody>
<tr>
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<td>2,244,953</td>
<td>2,240,115</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)

Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.

Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund: Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Rob Schiltz, Interim Superintendent
USD 316 Golden Plains
P.O. Box 199
Selden, KS 67757-0199

Dear Mr. Schiltz,

For the 2020-2021 school year, the legal general fund is $2,141,033 and the legal local option budget (LOB) is $665,610. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
## USD 316 Golden Plains

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<tbody>
<tr>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</strong></td>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</strong></td>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</strong></td>
<td><strong>Adjusted Enrollment</strong></td>
<td><strong>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</strong></td>
<td><strong>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</strong></td>
<td><strong>Low &amp; High Enrollment WTD FTE</strong></td>
<td><strong>Bilingual (max Hrs or Hct) WTD FTE</strong></td>
<td><strong>Career/Tech Ed WTD FTE</strong></td>
</tr>
<tr>
<td>178.5</td>
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<td>178.5</td>
<td>178.5</td>
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<td>180.5</td>
<td>144.6</td>
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<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>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,141,033</td>
<td>2,176,672</td>
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<td>667,269</td>
<td>665,610</td>
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</table>

### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - 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 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38** - Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Tim Winter, Superintendent  
USD 320 Wamego  
1008 8th St  
Wamego, KS 66547-9520

Dear Mr. Winter,

For the 2020-2021 school year, the legal general fund is $10,387,473 and the legal local option budget (LOB) is $3,111,291. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 320 Wamego
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>10,387,473</td>
<td>10,575,012</td>
<td>10,387,473</td>
<td>0</td>
<td>10,387,473</td>
<td>10,370,970</td>
<td>30.00%</td>
<td>3,111,291</td>
<td>3,177,089</td>
<td>3,111,291</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Lacock,

For the 2020-2021 school year, the legal general fund is $8,693,360 and the legal local option budget (LOB) is $2,961,046. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 321 Kaw Valley**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
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</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>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>8,920,973</td>
<td>9,180,949</td>
<td>8,920,973</td>
<td>-227,613</td>
<td>8,693,360</td>
<td>8,972,868</td>
<td>33.00%</td>
<td>2,961,046</td>
<td>3,050,453</td>
<td>2,961,046</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Dan Polk, Superintendent
USD 322 Onaga-Havensville-Wheaton
500 High
Onaga, KS 66521

Dear Mr. Polk,

For the 2020-2021 school year, the legal general fund is $2,650,474 and the legal local option budget (LOB) is $828,262. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 322 Onaga-Havensville-Wheaton
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<tr>
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<th>Col 5</th>
<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
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<td>304.3</td>
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<td>149.3</td>
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<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>35.3</td>
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<td>37.9</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,690,684</td>
<td>2,801,659</td>
<td>2,690,684</td>
<td>-40,210</td>
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<td>30.00%</td>
<td>828,262</td>
<td>848,998</td>
<td>828,262</td>
</tr>
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</table>

Column Notes:
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June 15, 2021

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

Dear Mr. Logan,

For the 2020-2021 school year, the legal general fund is $8,611,651 and the legal local option budget (LOB) is $2,602,604. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 323 Rock Creek  
**2020-2021 Legal Maximum General Fund Budget**  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>8,611,651</td>
<td>8,623,074</td>
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<td>8,611,651</td>
<td>8,675,345</td>
<td>30.00%</td>
<td>2,602,604</td>
<td>2,605,767</td>
<td>2,602,604</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Dear Mr. Gower,

For the 2020-2021 school year, the legal general fund is $5,169,824 and the legal local option budget (LOB) is $1,562,156. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 325 Phillipsburg

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>5,169,824</td>
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<td>1,562,156</td>
<td>1,571,834</td>
<td>1,562,156</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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).
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Gower,

For the 2020-2021 school year, the legal general fund is $1,568,165 and the legal local option budget (LOB) is $481,060. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 326 Logan
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>20.3</td>
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<td>Computed General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,571,736</td>
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<td>491,843</td>
<td>481,060</td>
<td>481,060</td>
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**Column Notes**

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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Dale Brungardt, Superintendent
USD 327 Ellsworth
P.O. Box 306
Ellsworth, KS 67439-0306

Dear Mr. Brungardt,

For the 2020-2021 school year, the legal general fund is $5,138,714 and the legal local option budget (LOB) is $1,581,827. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 327 Ellsworth
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>636.0</td>
<td>235.3</td>
<td>0.9</td>
<td>9.8</td>
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<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>
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<td>52.8</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,242,928</td>
<td>5,395,989</td>
<td>5,242,928</td>
<td>-104,214</td>
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<td>30.00%</td>
<td>1,581,827</td>
<td>1,627,879</td>
<td>1,581,827</td>
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</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Starnes,

For the 2020-2021 school year, the legal general fund is $3,906,796 and the legal local option budget (LOB) is $1,338,966. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 329 Wabaunsee

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>3,966,349</td>
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<td>1,338,966</td>
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<td>1,338,966</td>
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Column Notes:

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

William Clark, Superintendent  
USD 330 Mission Valley  
P.O. Box 158  
Eskridge, KS 66423-0158

Dear Mr. Clark,

For the 2020-2021 school year, the legal general fund is $4,160,871 and the legal local option budget (LOB) is $1,302,405. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure
### USD 330 Mission Valley

**2020-2021 Legal Maximum General Fund Budget**

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
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<td>Cost of Living WTD FTE</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
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<td>4,310,852</td>
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<td>1,302,405</td>
<td>1,355,520</td>
<td>1,302,405</td>
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### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Max Clark, Interim Superintendent
USD 331 Kingman - Norwich
115 North Main Street
Kingman, KS 67068

Dear Mr. Clark,

For the 2020-2021 school year, the legal general fund is $7,404,111 and the legal local option budget (LOB) is $2,467,857. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Veryl D. Peter, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 331 Kingman - Norwich
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>7,423,609</td>
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<td>7,478,355</td>
<td>33.00%</td>
<td>2,467,857</td>
<td>2,608,969</td>
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</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Reed,

For the 2020-2021 school year, the legal general fund is $1,892,480 and the legal local option budget (LOB) is $582,398. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 332 Cunningham

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

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<td>3.6</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>1,892,480</td>
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<td>1,892,480</td>
<td>1,941,325</td>
<td>30.00%</td>
<td>582,398</td>
<td>585,106</td>
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</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Breese,

For the 2020-2021 school year, the legal general fund is $8,527,582 and the legal local option budget (LOB) is $2,896,129. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**FINAL AUDITED LEGAL MAX**

USD 333 Concordia  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 14</th>
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<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>
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<th>Col 45</th>
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</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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>8,739,126</td>
<td>8,527,582</td>
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<td>8,527,582</td>
<td>8,776,147</td>
<td>33.00%</td>
<td>2,896,129</td>
<td>2,928,366</td>
<td>2,896,129</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Perkins,

For the 2020-2021 school year, the legal general fund is $1,861,097 and the legal local option budget (LOB) is $628,851. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 334 Southern Cloud

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
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<tbody>
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<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>
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<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>1,862,161</td>
<td>1,937,162</td>
<td>1,862,161</td>
<td>-1,064</td>
<td>1,861,097</td>
<td>1,905,610</td>
<td>33.00%</td>
<td>628,851</td>
<td>641,929</td>
<td>628,851</td>
</tr>
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</table>

Column Notes:
Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Adrianne Walsh, Superintendent
USD 335 North Jackson
12692 266th Road
Holton, KS 66436-1794

Dear Mrs. Walsh,

For the 2020-2021 school year, the legal general fund is $3,417,166 and the legal local option budget (LOB) is $1,005,770. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 335 North Jackson

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
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<td>377.0</td>
<td>172.7</td>
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<td>9.7</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>3,443,739</td>
<td>3,511,672</td>
<td>3,443,739</td>
<td>-26,573</td>
<td>3,417,166</td>
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<td>30.00%</td>
<td>1,005,770</td>
<td>1,031,452</td>
<td>1,005,770</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 15, 2021

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

Dear Mr. Davies,

For the 2020-2021 school year, the legal general fund is $8,171,243 and the legal local option budget (LOB) is $2,477,819. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 336 Holton
2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>1,085.5</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>1,750.0</td>
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<td>Adopted Local Option Budget</td>
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</tr>
<tr>
<td>8,171,243</td>
<td>8,409,370</td>
<td>8,171,243</td>
<td>0</td>
<td>8,171,243</td>
<td>8,259,396</td>
<td>30.00%</td>
<td>2,477,819</td>
<td>2,503,532</td>
<td>2,477,819</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Davis,

For the 2020-2021 school year, the legal general fund is $7,185,666 and the legal local option budget (LOB) is $2,215,070. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 337 Royal Valley

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 34</th>
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<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 45</th>
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</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>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>7,185,666</td>
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<td>2,215,070</td>
<td>2,319,926</td>
<td>2,215,070</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - 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 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Hanzlicek,

For the 2020-2021 school year, the legal general fund is $3,436,802 and the legal local option budget (LOB) is $1,142,260. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, 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 LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 338 Valley Falls
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,436,802</td>
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<td>1,142,260</td>
<td>1,180,293</td>
<td>1,142,260</td>
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</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Jennings,

For the 2020-2021 school year, the legal general fund is $4,156,419 and the legal local option budget (LOB) is $1,255,780. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 359 Jefferson County North
#### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>WTD FTE</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,255,780</td>
<td>1,137,928</td>
<td>1,255,780</td>
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</tbody>
</table>

### Column Notes

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